TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1926

INCLUDING STATISTICS FROM ESTATE TAX RETURNS

▽

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

UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1928

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STATISTICS OF INCOME, FROM RETURNS OF NET INCOME FOR 1926

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September, 24, 1928.

SIR: I have the honor to transmit herewith a report comprising a statistical analysis of the income tax returns for 1926 filed by individuals, corporations, and partnerships during 1927 and of the estate tax returns, irrespective of the date of death of the decedent, likewise filed during 1927. The report also contains an historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution.

The income tax returns for 1926 were filed under the provisions of the revenue act of 1926. The year for which the income tax returns are filed is in general the calendar year. However, approximately 8 per cent of the corporation returns showing net income of $2,000 and over, representing nearly 11¼ per cent of the total net income for corporations, and a negligible number of individual returns are for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus there are included with the returns for the calendar year 1926, returns whose fiscal year ends after June 30, 1926, but not later than June 30, 1927.

The statistics contained in this report are based on the taxpayers' returns as received, unaudited except for a preliminary examination to insure proper execution of the return. All income tax returns filed by individuals having net income of $5,000 and over and all returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns. A sample of approximately 250,000 of the returns filed by individuals reporting net income of less than $5,000 was analyzed, and the data obtained considered as fairly representative of such returns. The average results from this sample group were applied to the total number of individual returns, showing net income of less than $5,000, to determine the data as published for these returns.

Throughout this report "net income" means the excess of gross income, as defined in the revenue act effective for the year for which the returns are filed, over the deductions claimed by the taxpayer under the provisions of the respective acts; and for the purpose of distribution by income classes, the net income of individuals includes "capital net gain from sale of assets held more than two years." Similarly "deficit" means excess of deductions over gross income. Credits allowed individuals, such as personal exemption, credit for

dependents, "net loss for prior year," and "loss from the sale of capital assets held more than two years" (beginning with 1924) are not included in deductions; neither is the special credit of $2,000 for domestic corporations having net income of $25,000 or less, nor "net loss for prior year," included in deductions in arriving at net income of corporations.

The classification on which the corporation returns are distributed into industrial groups is based on the predominant business of the corporations. The groups, however, do not represent corporations engaged purely in the industries in which they are classified, due to closely affiliated corporations filing consolidated returns, which include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, they would fall in industrial divisions other than the ones in which they are included.

The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographical distribution of income, there being no way of ascertaining from the income tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States.

An individual files his income tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income tax return in the collection district in which its principal place of business or the principal office or agency is located.

The amount of income tax liability returned for 1926, shown in the tabulations in this volume, is not altogether comparable with the amount of taxes collected during the calendar year 1927. A variety of factors is responsible for this discrepancy, several of the important of which are—

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid for the reason that an adjustment may be made after the data have been taken from the original returns for the statistics of income. These adjustments may result in additional assessments, thereby increasing the tax liability; or, in certificates of overassessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1927 on such returns. Fiscal year returns are required to be filed on or before the fifteenth day of the third month after the end of the fiscal year and payment, as in the case of calendar year returns, is required at the time when the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1927, collections were made of part or all of the taxes in returns for fiscal years ended from January 31,

1926 (the last quarterly installment payment on which was due on or before January 15, 1927), to September 30, 1927 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1927); whereas, as described above, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1926, and subsequent to June 30, 1927.

4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes," because made in a subsequent year. Certain amounts are uncollectible due likewise to the above causes.

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1926.

INDIVIDUAL INCOME TAX RETURNS

The returns for 1926 filed by individuals numbered 4,138,092, of which 2,470,990 were taxable and 1,667,102 nontaxable. The aggregate net income was $21,958,505,649 and the tax liability $732,470,790. As compared with the returns filed for the previous year the number for 1926 decreased by 32,959, or seventy-nine one-hundredths of 1 per cent. The total net income shows an increase of $63,929,246, or twenty-nine one-hundredths of 1 per cent, whereas the tax shows a decrease of $2,084,393, or twenty-eight one-hundredths of 1 per cent. The average net income is $5,306.43, the average amount of tax liability $177.01, and the average tax rate 3.34 per cent. For the preceding year the average net income was $5,249.16, the average amount of tax liability was $176.11, and the average tax rate 3.35 per cent. The proportion of the population filing returns was 3.52 per cent, which for the preceding year was 3.60 per cent.

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

The distribution of the returns of individuals and the net income and tax reported therein, by States and Territories, are shown in basic Table 1, pages 71–73. Table 2, pages 74–76 distributes the same data by income classes.

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

The distribution of the returns, by income classes, is exhibited in the following table, which shows the number of returns filed, the amount of net income and tax reported; also cumulative totals and relative percentages. In basic Table 3, pages 77–79 a similar distribution of the number of returns, net income, and tax is shown by more detailed income classes.

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1926

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under $1,000	119,513	2.89	4,138,092	100.00	119,513	2.89
$1,000 to $2,000	1,045,519	25.26	4,018,579	97.11	1,165,032	28.15
$2,000 to $3,000	837,792	20.25	2,973,060	71.85	2,002,824	48.40
$3,000 to $5,000	1,240,400	29.97	2,135,268	51.60	3,243,224	78.37
$5,000 to $10,000	560,549	13.55	894,868	21.63	3,803,773	91.92
$10,000 to $25,000	246,730	5.96	334,319	8.08	4,050,503	97.88
$25,000 to $50,000	57,487	1.39	87,589	2.12	4,107,990	99.27
$50,000 to $100,000	20,520	.496	30,102	.730	4,128,510	99.766
$100,000 to $150,000	4,724	.115	9,582	.234	4,133,234	99.881
$150,000 to $300,000	3,267	.079	4,858	.119	4,136,501	99.960
$300,000 to $500,000	892	.022	1,591	.040	4,137,393	99.982
$500,000 to $1,000,000	468	.012	699	.018	4,137,861	99.994
$1,000,000 and over	231	.006	231	.006	4,138,092	100.00
Total	4,138,092	100.00				

Income classes	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$67,237,548	0.31	$21,958,505,649	100.00	$67,237,548	0.31
$1,000 to $2,000	1,747,917,122	7.96	21,891,268,101	99.69	1,815,154,670	8.27
$2,000 to $3,000	2,042,903,198	9.30	20,143,350,979	91.73	3,858,057,868	17.57
$3,000 to $5,000	4,872,788,835	22.19	18,100,447,781	82.43	8,730,846,703	39.76
$5,000 to $10,000	3,838,953,366	17.48	13,227,658,946	60.24	12,569,800,069	57.24
$10,000 to $25,000	3,660,622,482	16.67	9,388,705,580	42.76	16,230,422,551	73.91
$25,000 to $50,000	1,954,653,219	8.90	5,728,083,098	26.09	18,185,075,770	82.81
$50,000 to $100,000	1,389,339,134	6.33	3,773,429,879	17.19	19,574,414,904	89.14
$100,000 to $150,000	570,189,915	2.60	2,384,090,745	10.86	20,144,604,819	91.74
$150,000 to $300,000	661,411,549	3.01	1,813,900,830	8.26	20,806,016,368	94.75
$300,000 to $500,000	340,214,162	1.55	1,152,489,281	5.25	21,146,230,530	96.30
$500,000 to $1,000,000	317,881,202	1.45	812,275,119	3.70	21,464,111,732	97.75
$1,000,000 and over	494,393,917	2.25	494,393,917	2.25	21,958,505,649	100.00
Total	21,958,505,649	100.00				

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under $1,000	$55,538	0.01	$732,470,790	100.00	$55,538	0.01
$1,000 to $2,000	1,761,233	.24	732,415,252	99.99	1,816,771	.25
$2,000 to $3,000	4,216,702	.58	730,654,019	99.75	6,033,473	.83
$3,000 to $5,000	7,245,433	.99	726,437,317	99.17	13,278,906	1.82
$5,000 to $10,000	20,272,195	2.77	719,191,884	98.18	33,551,101	4.59
$10,000 to $25,000	72,464,803	9.89	698,919,689	95.41	106,015,904	14.48
$25,000 to $50,000	112,796,680	15.40	626,454,886	85.52	218,812,584	29.88
$50,000 to $100,000	140,946,589	19.24	513,658,206	70.12	359,759,173	49.12
$100,000 to $150,000	77,900,137	10.63	372,711,617	50.88	437,659,310	59.75
$150,000 to $300,000	103,997,156	14.20	294,811,480	40.25	541,656,466	73.95
$300,000 to $500,000	55,255,627	7.54	190,814,324	26.05	596,912,093	81.49
$500,000 to $1,000,000	53,665,366	7.33	135,558,697	18.51	650,577,459	88.82
$1,000,000 and over	81,893,331	11.18	81,893,331	11.18	732,470,790	100.00
Total	732,470,790	100.00				

CLASSIFICATION, BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship. In basic Tables 4 and 5 (pp. 80–85) similar distributions of the number of returns, net income, and tax are shown by income classes and by States and Territories.

Distribution of individual returns, by sex and family relationship, calendar year 1926

Family relationship	Returns		Net income	
	Number	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, file separate returns	2,017,182	48.75	$13,555,920,041	61.73
Wives filing separate returns from husbands	113,550	2.74	1,110,205,587	5.06
Single men, heads of families	268,090	6.48	1,102,102,279	5.02
Single women, heads of families	100,284	2.42	436,421,796	1.99
Single men not heads of families [1]	1,146,871	27.71	3,639,033,908	16.57
Single women not heads of families [1]	449,727	10.87	1,750,899,706	7.97
Community-property income	42,388	1.03	363,922,332	1.66
Total	4,138,092	100.00	21,958,505,649	100.00

[1] Includes returns for income of estates or property held in trust.

INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credits for dependents, dividends, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years, net loss for prior year, and net income subject to normal tax are shown in the following table:

Net income exempt from and amount subject to normal tax, individual returns, calendar year 1926

Distribution	Amount	Per cent
Total net income	$21,958,505,649	100.00
Specific exemptions from normal tax:		
Personal exemption and credit for dependents	12,124,075,569	
Less exemption in excess of net income	1,822,859,534	
Net exemptions and credit for dependents	10,301,216,035	46.91
Dividends	4,011,590,274	18.27
Interest on Government obligations not wholly exempt from tax	36,781,773	.17
Capital net gain from sale of assets held more than 2 years) taxed at 12½ per cent in lieu of normal and surtaxes)	912,917,534	4.15
Net income offset by net loss for prior year	27,411,767	.13
Total net income exempt from normal tax	15,289,917,383	69.63
Net income subject to normal tax	6,668,588,266	30.37

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

Under the revenue acts of 1924 and 1926, loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax, if by deducting such loss, the tax is less than by taking a tax credit of 12½ per cent of the amount of such loss. The revenue acts of 1918 and 1921 permitted such loss to be deducted in arriving at ordinary net income. In order, therefore, that the amounts shown as "net income" and "general deductions" in the Statistics of Income for 1924–1926 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than 2 years reported on individual income tax returns for 1926	$34, 574, 016
Tax credit of 12½ per cent	4, 321, 752

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

The net losses for prior years have not been included in the "deduction" and are therefore not deducted from "net income" shown in this volume. The "net loss for prior year" reported on individual income tax returns for the years 1922 to 1926 inclusive, is given below:

Return for year:	Amount
1922	$45, 220, 859
1923	34, 266, 149
1924	29, 869, 182
1925	32, 321, 310
1926	27, 411, 767

CREDIT OF 25 PER CENT OF TAX ON EARNED NET INCOME (INDIVIDUAL RETURNS)

The credit of 25 per cent of the tax on earned net income applies to the tax on the first $5,000 of taxable net income, and if specifically earned, to the tax on an amount not exceeding $10,000 under the revenue act of 1924 applicable to returns for 1924, and to an amount not exceeding $20,000 under the revenue act of 1926 applicable to returns for 1925 and 1926.

Earned net income tax credit reported on returns for the years 1924–1926 is as follows:

Return for year:	Amount
1924	$30, 637, 463
1925	24, 570, 183
1926	24, 646, 993

SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown a summary of the income reported by individuals distributed by sources; also general deductions.

Sources of income and deductions in individual returns, calendar year 1926

Distribution	Amount	Per cent
Wages and salaries	$9,994,314,530	39.27
Business [1]	3,572,895,708	14.04
Partnerships	1,732,581,033	6.81
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	1,465,625,374	5.76
Capital net gain from sale of assets held more than 2 years	912,917,534	3.59
Total	17,678,334,179	69.47
Rents and royalties	1,450,759,713	5.70
Interest and investment income	1,936,604,432	7.61
Interest on Government obligations not wholly exempt from tax	36,781,773	.15
Dividends	4,011,590,274	15.76
Fiduciary	333,365,460	1.31
Total	7,769,101,652	30.53
Total income	25,447,435,831	100.00
General deductions:		
Miscellaneous deductions	2,826,509,251	11.11
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than 2 years	178,215,623	.70
Contributions	484,205,308	1.90
Total	3,488,930,182	13.71
Net income	21,958,505,649	86.29

[1] See also p. 91.

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by smaller income classes, is shown in basic tables 6 and 7 (pp. 86–91). The percentage distribution of income, by sources, is shown in the second table following.

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1926

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under $1,000	$44,958,444	$60,010,693	$5,490,336	$4,830,370	----------
$1,000 to $2,000	1,424,419,304	232,586,384	31,958,144	16,612,851	----------
$2,000 to $3,000	1,290,024,058	397,578,080	70,819,981	37,233,683	----------
$3,000 to $5,000	2,871,518,160	1,144,197,707	294,526,273	182,670,503	----------
$5,000 to $10,000	1,884,976,423	857,786,703	377,724,834	257,327,604	----------
$10,000 to $25,000	1,408,251,977	548,433,643	394,905,493	416,400,228	----------
$25,000 to $50,000	546,882,765	179,918,628	211,800,790	266,361,216	$28,159,437
$50,000 to $100,000	284,312,483	89,292,649	153,043,104	121,556,169	141,509,904
$100,000 to $150,000	89,137,434	25,880,635	55,549,274	38,956,448	100,669,193
$150,000 to $300,000	87,112,702	20,645,692	74,715,398	46,564,891	157,514,302
$300,000 to $500,000	29,580,524	8,765,382	24,708,556	23,713,454	119,783,358
$500,000 to $1,000,000	16,892,188	5,367,627	22,670,211	18,123,294	116,610,555
$1,000,000 and over	16,248,068	2,431,885	14,668,639	35,274,663	248,670,785
Total	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374	912,917,534

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1926—Continued

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary	Total income
Under $1,000	$33,687,120	$21,643,461	----------	$21,615,483	$1,490,714	$193,726,621
$1,000 to $2,000	130,535,660	118,678,229	----------	44,570,002	8,402,109	2,007,762,683
$2,000 to $3,000	185,020,821	172,849,676	----------	83,560,839	14,759,290	2,251,846,428
$3,000 to $5,000	411,535,600	405,751,989	----------	280,481,473	35,461,675	5,626,143,380
$5,000 to $10,000	264,829,625	353,635,399	----------	435,309,295	59,483,246	4,491,073,129
$10,000 to $25,000	217,608,251	374,676,409	$14,215,633	815,445,960	84,822,374	4,274,759,968
$25,000 to $50,000	100,319,752	205,105,777	9,376,658	666,606,363	56,382,318	2,270,913,704
$50,000 to $100,000	54,847,300	133,436,035	6,595,249	578,783,618	36,488,734	1,599,865,245
$100,000 to $150,000	17,343,930	49,101,417	2,069,696	271,148,040	12,084,544	661,940,611
$150,000 to $300,000	16,377,628	47,359,500	1,859,921	301,486,780	9,910,864	763,547,678
$300,000 to $500,000	7,149,724	17,876,128	1,164,932	150,981,925	5,532,752	389,256,735
$500,000 to $1,000,000	6,878,639	18,177,827	700,781	154,877,588	3,776,887	364,075,597
$1,000,000 and over	4,625,663	18,312,585	798,903	206,722,908	4,769,953	552,524,052
Total	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460	25,447,435,831

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1926

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Under $1,000	23.21	30.98	2.83	2.49	----------	17.39
$1,000 to $2,000	70.94	11.59	1.59	.83	----------	6.50
$2,000 to $3,000	57.29	17.66	3.14	1.65	----------	8.22
$3,000 to $5,000	51.04	20.34	5.23	3.25	----------	7.31
$5,000 to $10,000	41.97	19.10	8.41	5.73	----------	5.90
$10,000 to $25,000	32.94	12.83	9.24	9.74	----------	5.09
$25,000 to $50,000	24.08	7.92	9.33	11.73	1.24	4.42
$50,000 to $100,000	17.77	5.58	9.57	7.60	8.85	3.43
$100,000 to $150,000	13.46	3.91	8.39	5.89	15.21	2.62
$150,000 to $300,000	11.41	2.70	9.78	6.10	20.63	2.15
$300,000 to $500,000	7.60	2.25	6.35	6.09	30.77	1.84
$500,000 to $1,000,000	4.64	1.47	6.23	4.98	32.03	1.89
$1,000,000 and over	2.94	.44	2.66	6.38	45.01	.84
Total	39.27	14.04	6.81	5.76	3.59	5.70

Income classes	Interest and investments	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under $1,000	11.17	----------	11.16	.77	100.00
$1,000 to $2,000	5.91	----------	2.22	.42	100.00
$2,000 to $3,000	7.67	----------	3.71	.66	100.00
$3,000 to $5,000	7.21	----------	4.99	.63	100.00
$5,000 to $10,000	7.88	----------	9.69	1.32	100.00
$10,000 to $25,000	8.76	0.33	19.08	1.99	100.00
$25,000 to $50,000	9.03	.41	29.36	2.48	100.00
$50,000 to $100,000	8.34	.41	36.17	2.28	100.00
$100,000 to $150,000	7.42	.31	40.96	1.83	100.00
$150,000 to $300,000	6.20	.24	39.49	1.30	100.00
$300,000 to $500,000	4.59	.30	38.79	1.42	100.00
$500,000 to $1,000,000	4.99	.19	42.54	1.04	100.00
$1,000,000 and over	3.31	.15	37.41	.86	100.00
Total	7.61	.15	15.76	1.31	100.00

INCOME FROM BUSINESS REPORTED BY INDIVIDUALS HAVING NET INCOME FROM ALL SOURCES OF $5,000 AND OVER

The income derived from business other than from partnerships reported by individuals whose net income from all sources was $5,000 and over is shown according to the nature of the business in the following tables for 1926 and 1925. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupation of, or the total income reported by, the person making the return.

The income from business on the returns showing net income of less than $5,000 is not given by industrial divisions for 1926, as the sample of the returns in this class previously referred to was not sufficiently comprehensive to determine the number of businesses in each industrial division.

Income from business, distributed by industrial divisions, showing number of businesses and net profits from business reported by individuals having net income from all sources of $5,000 and over

CALENDAR YEAR 1926

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries	14,767	6.77	$84,435,186	4.86
Mining and quarrying	1,546	.71	25,785,109	1.48
Manufacturing:				
Food products, beverages, and tobacco	3,084	1.41	24,215,522	1.39
Textiles and textile products	2,853	1.31	28,193,132	1.62
Leather and leather products	311	.14	3,199,146	.19
Rubber and rubber goods	118	.05	1,088,583	.06
Lumber and wood products	872	.40	8,058,536	.46
Paper, pulp, and products	167	.08	1,726,240	.10
Printing and publishing	2,009	.92	16,592,500	.95
Chemicals and allied substances	513	.24	5,934,455	.34
Stone, clay, and glass products	658	.30	5,918,820	.34
Metal and metal products	2,177	1.00	20,251,633	1.17
All other manufacturing industries	1,274	.58	13,127,399	.76
Total manufacturing	14,036	6.43	128,305,966	7.38
Construction	13,209	6.05	115,572,437	6.65
Transportation and other public utilities	3,680	1.69	26,122,370	1.50
Trade	56,316	25.82	415,492,416	23.90
Service—professional, amusements, hotels, etc	79,948	36.65	659,552,748	37.93
Finance—banking, insurance, real estate and stockbrokers, etc	13,615	6.24	130,672,576	7.52
Business not sufficiently defined to be classed with any other division	21,031	9.64	152,584,036	8.78
Grand total	218,148	100.00	1,738,522,844	100.00

CALENDAR YEAR 1925

Agriculture and related industries	14,810	7.27	$84,752,047	5.22
Mining and quarrying	1,383	.68	17,716,133	1.09
Manufacturing:				
Food products, beverages, and tobacco	3,244	1.59	25,516,472	1.57
Textiles and textile products	2,881	1.42	28,137,971	1.74
Leather and leather products	269	.13	2,612,982	.16
Rubber and rubber goods	96	.05	974,116	.06
Lumber and wood products	933	.46	8,744,235	.54
Paper, pulp, and products	132	.06	1,439,593	.09
Printing and publishing	1,862	.92	15,542,705	.96
Chemicals and allied substances	518	.25	6,012,064	.37
Stone, clay, and glass products	666	.33	6,212,030	.38
Metal and metal products	2,366	1.16	22,590,576	1.39
All other manufacturing industries	1,034	.51	10,566,209	.65
Total manufacturing	14,001	6.88	128,348,953	7.91

Income from business, distributed by industrial divisions, showing number of businesses and net profits from business reported by individuals having net income from all sources of $5,000 and over—Continued

CALENDAR YEAR 1925—Continued

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Construction	13,741	6.75	$119,490,715	7.36
Transportation and other public utilities	3,494	1.72	24,901,370	1.53
Trade	58,935	28.95	445,010,459	27.41
Service—professional, amusements, hotels, etc	72,575	35.65	580,948,023	35.78
Finance—banking, insurance, real estate and stockbrokers, etc	14,945	7.34	155,451,845	9.57
Business not sufficiently defined to be classed with any other division	9,692	4.76	67,018,753	4.13
Grand total	203,576	100.00	1,623,638,298	100.00

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom, by nature of obligation, reported by individuals having net income of $5,000 and over. The amount owned and interest received, by income class distribution, are shown in basic Table 8 (p. 92).

Tax-exempt obligations, showing amount owned and interest received, by nature of obligation, calendar year 1926

Nature of obligation	Amount	Interest received
Wholly tax-exempt obligations:		
Obligations of States and Territories or political subdivisions thereof	$2,793,496,116	$140,018,300
Securities issued under the Federal farm loan act	535,141,443	26,175,213
Liberty 3½ per cent bonds and obligations of the possessions of the United States	757,685,408	29,298,087
Total wholly tax-exempt obligations	4,086,322,967	195,491,600
Partially tax-exempt obligations:		
Liberty 4 and 4¼ per cent bonds, Treasury certificates of indebtedness, notes, and war-savings certificates	1,510,402,661	64,788,345
Grand total	5,596,725,628	260,279,945

RETURNS, BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of returns of individuals filed for the calendar year 1926, by counties, cities, townships, and post offices, is shown in basic Table 11 (pp. 178–312). This tabulation does not represent an exact count of returns for each civil division, but is a very close approximation of the number of returns filed. The following method is used: 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 calculated by measurement on the basis of a certain number of cards to the inch.

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 number of returns of net income filed by partnerships from 1917 to 1926, inclusive, is as follows:

Year:	Number	Year:	Number
1917	31, 701	1922	287, 959
1918	100, 728	1923	304, 996
1919	175, 898	1924	321, 158
1920	240, 767	1925	309, 414
1921	259, 359	1926	295, 425

CORPORATION INCOME TAX RETURNS

Corporation income tax returns for 1926 numbered 455,320, of which 258,134 show net income aggregating $9,673,402,889 and tax $1,229,797,243. For the calendar year 1925 corporations filed 430,072 returns, of which 252,334 show net income totaling $9,583,683,697 and tax of $1,170,331,206. The tax rate for 1926 is 13½ per cent as compared with 13 per cent for 1925. Had the returns for 1926 been made at 13 per cent, the tax would have been about $1,184,249,175, or $45,548,068 less than at the higher rate.

DISTRIBUTION, BY INDUSTRIAL GROUPS, OF NUMBER OF RETURNS, INCOME, AND TAX (CORPORATION RETURNS)

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," and "Corporations reporting no net income." Basic Table 12 (p. 314), shows the returns distributed by States and Territories and by those showing net income and no net income.

In analyzing the data compiled for corporations classified under "Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.," allowance should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling approximately $400,000,000, represent (1) the excess of 4 per cent of the mean of reserve funds over the tax-exempt interest received by the company, and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 245 of the revenue act of 1926.)

These special deductions for life insurance companies in basic Tables 13 and 14 are included in "Miscellaneous expense" under "Disbursements," although they are not expense items.

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Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), net loss for prior year, and income tax, calendar year 1926 [1]

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries	10,688	4,698	43.96	$615,141,114	$544,329,543
Mining and quarrying	19,252	6,006	31.20	3,207,941,783	2,752,143,497
Manufacturing:					
Food products, beverages, and tobacco	15,505	9,239	59.59	11,678,178,959	11,085,738,787
Textiles and textile products	13,436	7,708	57.37	5,354,116,761	5,039,467,444
Leather and leather products	2,491	1,413	56.72	1,234,232,089	1,160,373,415
Rubber and rubber goods	680	339	49.85	1,147,454,781	1,109,953,804
Lumber and wood products	7,862	4,591	58.39	2,330,766,403	2,157,794,471
Paper, pulp, and products	2,024	1,365	67.44	1,430,425,903	1,309,966,292
Printing and publishing	10,545	6,931	65.73	2,196,254,298	1,992,747,329
Chemicals and allied substances	7,286	4,076	55.94	7,322,286,642	6,537,131,486
Stone, clay, and glass products	4,606	2,762	59.96	1,500,050,797	1,304,884,513
Metal and metal products	20,054	11,989	59.79	16,661,792,513	14,858,348,468
All other manufacturing industries	8,755	4,681	53.47	2,066,034,830	1,870,397,861
Total manufacturing	93,244	55,094	59.09	52,921,593,976	48,426,803,870
Construction	16,770	10,075	60.08	2,287,547,857	2,124,978,854
Transportation and other public utilities	25,100	15,444	61.53	13,518,652,542	11,795,253,921
Trade	112,705	71,403	63.35	33,459,062,756	32,293,505,194
Service—professional, amusements, hotels, etc	32,257	17,755	55.04	2,628,039,969	2,367,058,717
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	130,433	76,819	58.90	9,356,744,267	[2] 8,019,851,483
Nominal concerns—nature of business not given	14,871	840	5.65	27,393,023	24,789,319
Grand total	455,320	258,134	56.69	118,022,117,287	108,348,714,398

Industrial groups	Corporations reporting net income				
	Net income	Net loss for prior year deductions from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries	$70,811,571	$4,882,439	$8,175,458	11.54	0.67
Mining and quarrying	455,798,286	25,480,135	57,307,996	12.56	4.66
Manufacturing:					
Food products, beverages, and tobacco	592,440,172	9,512,132	77,147,310	13.02	6.27
Textiles and textile products	314,649,317	9,817,712	39,829,341	12.66	3.24
Leather and leather products	73,858,674	2,837,032	9,357,909	12.67	.76
Rubber and rubber goods	37,500,977	831,178	4,866,739	12.97	.40
Lumber and wood products	172,971,932	5,516,038	21,906,671	12.66	1.78
Paper, pulp, and products	120,459,611	3,475,010	15,610,141	12.96	1.27
Printing and publishing	203,506,969	3,793,896	25,857,691	12.71	2.10
Chemicals and allied substances	785,155,156	18,918,235	102,963,663	13.11	8.37
Stone, clay, and glass products	195,166,284	2,357,776	25,542,126	13.08	2.08
Metal and metal products	1,803,444,045	30,516,555	237,077,170	13.15	19.28
All other manufacturing industries	195,636,969	9,569,559	24,348,732	12.45	1.98
Total manufacturing	4,494,790,106	97,145,123	584,507,493	13.00	47.53
Construction	162,569,003	9,201,418	19,146,036	11.78	1.55
Transportation and other public utilities	1,723,398,621	15,730,201	228,662,641	13.27	18.59
Trade	1,165,557,562	34,613,528	140,522,646	12.06	11.43
Service—professional, amusements, hotels, etc	260,981,252	11,170,107	31,040,096	11.89	2.52
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	1,336,892,784	37,325,822	[2] 160,214,776	11.98	13.03
Nominal concerns—nature of business not given	2,603,704	303,139	220,101	8.45	.02
Grand total	9,673,402,889	235,851,912	1,229,797,243	12.71	100.00

[1] Fiscal-year returns are included. See pp. 1 and 21.
[2] Includes special nonexpense deductions of life insurance companies. See p. 11.

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax, calendar year 1926 [1]—Continued

Industrial groups	Corporations reporting no net income				
	Number of returns	Per cent of total reporting	Gross income	Deductions	Deficit
Agriculture and related industries	5,990	56.04	$249,342,235	$305,007,361	$55,665,126
Mining and quarrying	13,246	68.80	1,339,758,512	1,523,232,374	183,473,862
Manufacturing:					
Food products, beverages, and tobacco	6,266	40.41	1,797,883,399	1,893,192,201	95,308,802
Textiles and textile products	5,728	42.63	2,398,617,078	2,593,781,394	195,164,316
Leather and leather products	1,078	43.28	427,012,389	454,448,277	27,435,888
Rubber and rubber goods	341	50.15	452,909,353	477,673,447	24,764,094
Lumber and wood products	3,271	41.61	738,044,554	807,240,321	69,195,767
Paper, pulp, and products	659	32.56	221,834,410	236,196,458	14,362,048
Printing and publishing	3,614	34.27	351,189,797	382,196,109	31,006,312
Chemicals and allied substances	3,210	44.06	768,152,970	837,431,964	69,278,994
Stone, clay, and glass products	1,844	40.04	164,876,462	186,988,502	22,112,040
Metal and metal products	8,065	40.21	1,792,082,323	1,984,656,624	192,574,301
All other manufacturing industries	4,074	46.53	460,600,317	506,084,591	45,484,274
Total manufacturing	38,150	40.91	9,573,203,052	10,359,889,888	786,686,836
Construction	6,695	39.92	528,547,998	582,169,246	53,621,248
Transportation and other public utilities	9,656	38.47	1,245,630,785	1,365,804,958	120,174,173
Trade	41,302	36.65	7,478,473,042	7,809,471,101	330,998,059
Service—professional, amusements, hotels, etc	14,502	44.96	732,271,926	836,043,668	103,771,742
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc	53,614	41.10	2,942,935,998	[2] 3,470,968,342	528,032,344
Nominal concerns—nature of business not given	14,031	94.35	17,572,022	23,858,934	6,286,912
Grand total	197,186	43.31	24,107,735,570	26,276,445,872	2,168,710,302

[1] Fiscal-year returns are included. See pp. 1 and 21.
[2] Includes special nonexpense deductions of life insurance companies. See p. 11.

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

The net losses for prior years have not been included in the "deduction" and are therefore not deducted from "net income" shown in this volume.

Net loss for prior year reported in the corporation returns filed for the years 1922 to 1926, inclusive, is given below:

Return for year:	Amount
1922	$501,780,287
1923	578,307,088
1924	219,727,166
1925	243,078,565
1926	235,851,912

AMOUNT OF CORPORATION NET INCOME EXEMPT FROM, AND AMOUNT SUBJECT TO TAX

The corporation net income for the current year subject to tax is reduced by a credit of $2,000 allowed corporations with net incomes of $25,000 or less. For corporations with net incomes in excess of $25,000, but not in excess of $25,270, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than $2,000. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to, and the amount subject to tax in corporation returns for 1926 are shown below:

Net income		$9, 673, 402, 889
Net income not subject to tax:		
Net loss for prior year	$235, 851, 912	
Specific credit of $2,000 for corporations with net income, not in excess of $25,000, and a variable amount of credit for corporations with net income in excess of $25,000 but not in excess of $25,270 (estimate)	318, 659, 718	
Total		554, 511, 630
Net income subject to tax		9, 118, 891, 259

DIVIDEND DISTRIBUTION (CORPORATION RETURNS)

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income-tax returns for 1926, is shown by States and Territories in basic Table 12 and by industrial divisions in basic Table 13. A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1926, inclusive, for all corporations is given below.

Cash and stock dividends distributed, by years

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922	$3, 436, 715, 104	$3, 348, 049, 865	$3, 132, 869, 985	$3, 166, 915, 574	$253, 845, 119	$181, 134, 291
1923	4, 169, 117, 678	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	104, 118, 481
1924	4, 338, 822, 858	510, 525, 809	3, 994, 990, 754	466, 820, 095	343, 832, 104	43, 705, 714
1925	5, 189, 474, 507	544, 431, 367	4, 817, 301, 320	502, 489, 520	372, 173, 187	41, 941, 847
1926	5, 945, 292, 657	757, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159

RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The income statement of corporation receipts and disbursements, also net profit (or deficit) deductions, net income, tax, net profit after deducting tax, and cash and stock dividends, distributed by major industrial groups, is shown in basic Table 13, pages 315–326. Part 1 shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 14, pages 327–329 shows for all corporations the income and disbursement items expressed in percentages of total receipts and the profits from sales in percentages of gross sales.

PERCENTAGE OF GROSS PROFITS FROM SALES TO GROSS SALES (CORPORATION RETURNS)

The following table presents for the years 1922–1926, inclusive, comparable percentages for gross profits from sales to gross sales. In basic Table 10 of Statistics of Income for 1924 and 1925, the items for "gross profits from sales" are expressed as percentages of total receipts, while in the reports for 1922, 1923, and 1926 they are shown as percentages of gross sales.

For this purpose gross profits from sales for industrial divisions, in which service is the controlling factor, are eliminated as not being comparable with industries in which the sale of commodities predominates. These divisions are transportation and other public utilities; service—professional, amusements, hotels, etc.; finance—banking, insurance, and related business; combinations—predominant industry not ascertainable; and inactive concerns.

The table affords only an approximate comparability of the industrial divisions, due to consolidated returns being filed for closely affiliated corporations, and as elsewhere stated, although the returns are classified on the basis of the predominant business activity, such consolidated returns frequently include income from businesses which, if they could be classified independently of the consolidated returns, would fall in industrial divisions other than the ones in which they are included.

Percentage of gross profits from sales to gross sales, 1922–1926

Year	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing		
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
1922	23.68	39.13	30.79	21.88	22.13	19.71
1923	23.86	28.27	35.37	21.29	20.64	16.72
1924	21.94	32.12	30.05	17.66	17.27	17.97
1925	20.52	32.50	30.84	17.15	18.00	18.20
1926	22.34	35.05	31.90	17.99	17.51	17.48

Year	Manufacturing—Continued					
	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products
1922	25.57	27.68	24.93	38.33	28.93	30.99
1923	25.12	26.82	24.38	37.41	27.19	33.64
1924	25.87	24.30	23.95	37.01	28.09	33.42
1925	24.65	23.72	25.10	36.98	29.63	32.71
1926	18.51	23.25	26.11	36.41	33.25	33.18

Year	Manufacturing—Continued			Construction	Trade
	Metal and metal products	All other manufacturing industries	Total manufacturing		
1922	28.44	30.23	26.28	14.41	19.10
1923	29.63	29.71	26.14	15.82	19.33
1924	26.14	29.07	23.54	17.79	18.62
1925	20.97	28.99	22.03	17.90	17.14
1926	27.80	29.79	24.74	17.99	17.78

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME AND DEFICIT

The following table shows for corporations, distributed by size of net income and size of deficit, the number of returns, amount of net income and deficit, amount of tax, and relative percentages. Basic Table 17 (pp. 356–358) shows the returns distributed by size of net income and deficit, by industrial divisions.

ALL CORPORATIONS

Size of net income	Number of returns showing net income	Per cent	Amount of net income	Per cent	Amount of tax	Per cent
Under $2,000	118,092	45.75	$104,121,718	1.08		
$2,000 to $5,000	50,918	19.73	160,215,419	1.66	$7,220,724	0.59
$5,000 to $10,000	28,363	10.99	201,434,466	2.08	17,459,902	1.42
$10,000 to $25,000	26,463	10.25	424,743,533	4.39	46,316,297	3.77
$25,000 to $50,000	15,250	5.91	505,981,193	5.23	63,350,332	5.15
$50,000 to $100,000	8,748	3.39	612,009,482	6.33	78,391,018	6.37
$100,000 to $250,000	5,966	2.31	917,880,867	9.49	119,292,299	9.70
$250,000 to $500,000	2,137	.82	749,611,283	7.75	98,479,477	8.01
$500,000 to $1,000,000	1,100	.43	759,354,667	7.85	99,667,270	8.10
$1,000,000 to $5,000,000	883	.34	1,769,642,841	18.29	234,540,704	19.07
$5,000,000 and over	214	.08	3,468,407,420	35.85	465,079,220	37.82
Total for returns showing net income	258,134	100.00	9,673,402,889	100.00	1,229,797,243	100.00

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under $25,000	183,538	93.08	$622,156,073	28.69
$25,000 to $100,000	10,630	5.39	497,909,273	22.95
$100,000 to $500,000	2,619	1.33	520,867,843	24.02
$500,000 to $1,000,000	251	.13	178,364,712	8.23
$1,000,000 to $2,000,000	94		124,482,493	5.74
$2,000,000 to $3,000,000	28		66,305,016	3.06
$3,000,000 to $4,000,000	12	.07	41,221,059	1.90
$4,000,000 to $5,000,000	6		26,887,189	1.24
$5,000,000 and over	8		90,516,644	4.17
Total for returns showing deficit	197,186	100.00	2,168,710,302	100.00

Total number of returns filed	455,320
Per cent showing net income	56.69
Per cent showing no net income	43.31

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the tables immediately following is shown for 359,449 corporations out of 455,320 filing income tax returns a summary statement of the principal assets and liabilities as of December 31, 1926, or at the close of the fiscal year nearest thereto, distributed by major industrial divisions, and a comparative statement showing by size of net income, the number of corporation returns filed and the number of balance sheets tabulated. The discrepancy between the number of returns filed and the balance sheets tabulated is caused by lack of data for assets and liabilities. In Table 18 (pp. 360–401) are shown the same data for corporations reporting net income and no net income, distributed by income classes for all industries in aggregate and for each major industrial group separately.

"MISCELLANEOUS ITEMS" IN ASSETS AND LIABILITIES

In the analysis of the balance sheets for the tabulation of assets and liabilities, items not otherwise segregated are included in "Miscellaneous items," some of which are:

Miscellaneous assets.—Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; loans, mortgages, etc., excepting such as are reported by banks which are included in "notes receivable"; patents, good will, formulas, trade-marks, etc.

Miscellaneous liabilities.—Reserves; accrued expenses; unadjusted credits; deposits (time, saving, demand, etc.) reported by banks; reserves, other funds, capital stock, and surplus for life insurance companies.

Assets and liabilities—Statement prepared from income tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1926, or at close of fiscal year nearest thereto, by major industrial divisions

Assets and liabilities	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing							
				Total	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 publishing
ASSETS											
Cash (in till and deposits in banks)	$16,801,531,607	$47,387,782	$409,038,688	$3,527,704,420	$453,576,614	$375,233,568	$76,239,080	$67,401,473	$142,402,571	$84,478,628	$120,067,175
Notes receivable	6,725,266,383	70,279,403	152,110,479	1,689,204,470	128,654,282	75,995,651	19,879,517	15,557,621	126,688,464	30,615,296	46,346,426
Accounts receivable (less reserve for bad debts)	16,826,343,620	121,917,764	610,454,779	6,877,567,897	869,175,119	979,511,775	241,872,043	204,821,300	482,774,769	227,804,294	325,622,179
Inventory	20,939,026,826	117,632,835	635,707,408	12,284,008,295	1,708,525,543	1,761,739,963	398,035,194	341,951,330	770,014,306	297,892,333	204,456,558
Tax exempt investments:											
Obligations of State and Territories or political subdivisions thereof	2,002,198,074	3,500,411	37,831,649	264,693,927	44,032,781	26,784,262	5,912,228	2,132,769	18,995,205	4,104,545	26,694,102
Securities issued under the Federal farm loan act	229,537,574	951,278	9,177,398	69,767,905	7,041,421	13,417,402	1,733,786	1,498,554	2,303,018	697,040	5,684,048
Obligations of the United States or its possessions	6,462,697,703	11,693,088	251,708,799	1,487,166,127	116,653,232	116,632,515	15,280,223	7,923,331	54,773,315	34,131,957	53,459,716
Total tax exempt investments	8,694,433,351	16,144,777	298,717,846	1,821,627,959	167,727,434	156,834,179	22,926,237	11,554,654	76,071,538	38,933,542	85,837,866
Real estate, buildings, and equipment (less depreciation)	97,523,460,090	1,242,417,764	7,967,493,654	26,618,670,961	3,321,829,988	2,268,653,102	295,697,166	551,483,687	1,853,887,587	999,336,243	781,847,856
Miscellaneous items not distributed, by nature of assets [1]	82,668,622,502	434,248,655	2,098,676,817	11,908,485,846	2,234,050,976	642,108,732	171,935,973	183,651,690	571,518,553	418,395,605	819,499,666
Total assets	250,178,684,379	2,050,028,980	12,172,199,671	64,727,269,848	8,883,539,956	6,260,076,970	1,226,585,210	1,376,421,755	4,023,357,788	2,097,455,941	2,383,677,726
LIABILITIES											
Notes payable	13,204,370,068	291,507,215	442,813,686	4,024,334,296	703,702,263	623,961,425	120,575,118	60,776,140	440,911,954	93,912,380	182,536,864
Accounts payable	10,837,546,398	115,175,471	459,293,802	3,192,091,467	388,731,595	454,429,558	88,733,968	97,796,151	251,105,307	95,904,118	157,783,134
Bonded debt and mortgages	21,801,040,964	114,188,671	1,008,031,898	4,339,779,890	721,858,437	193,597,273	17,880,279	240,228,309	159,971,585	253,004,676	174,518,051

Miscellaneous items not distributed, by nature of liabilities [1]	85,075,673,460	247,445,563	1,909,975,761	6,897,549,878	1,011,540,609	591,250,558	131,772,311	124,802,614	461,580,208	210,690,184	359,367,917
Capital stock:											
Preferred	17,146,121,847	97,097,649	538,017,502	7,431,331,611	1,274,723,941	798,215,748	219,235,022	278,889,587	285,433,818	223,266,645	183,540,328
Common	67,516,635,312	974,267,575	6,176,391,837	23,980,269,714	3,193,077,949	2,381,119,904	490,556,522	386,472,720	1,377,611,999	756,945,962	756,386,518
Total capital stock	84,662,757,159	1,071,365,224	6,714,409,339	31,411,601,325	4,467,801,890	3,179,335,652	709,791,544	665,362,307	1,663,045,817	980,212,607	939,926,846
Surplus	39,154,426,185	363,884,333	2,455,173,975	16,189,433,334	1,785,051,161	1,421,120,439	226,796,476	218,990,405	1,159,242,940	488,968,834	637,222,274
Less deficit	4,557,129,855	153,537,497	817,498,790	1,327,520,342	195,145,999	203,617,935	68,964,486	31,534,171	112,500,023	25,236,858	67,677,360
Net surplus	34,597,296,330	210,346,836	1,637,675,185	14,861,912,992	1,589,905,162	1,217,502,504	157,831,990	187,456,234	1,046,742,917	463,731,976	569,544,914
Total liabilities	250,178,684,379	2,050,028,980	12,172,199,671	64,727,269,848	8,883,539,956	6,260,076,970	1,226,585,210	1,376,421,755	4,023,357,788	2,097,455,941	2,383,677,726

Assets and liabilities	Manufacturing—Continued				Construction	Transportation and other public utilities	Trade	Service—professional, amusements, hotels, etc.	Finance—banking, insurance, real estate and holding companies, stockbrokers	Nominal concerns—nature of business not given
	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing						
ASSETS										
Cash (in till and deposits in banks)	$492,238,485	$107,852,183	$1,478,478,938	$129,735,705	$213,301,967	$1,357,596,428	$1,163,519,184	$300,016,866	$9,776,787,385	$6,178,887
Notes receivable	290,684,377	38,529,101	821,886,300	94,367,435	98,857,783	297,204,589	835,320,766	93,575,836	3,478,497,898	10,215,159
Accounts receivable (less reserve for bad debts)	772,281,299	211,208,609	2,123,347,967	439,148,543	569,555,365	1,231,107,770	4,797,156,887	290,454,912	2,311,818,151	16,310,095
Inventory	1,846,495,651	311,459,277	4,050,798,765	592,639,435	273,399,960	941,926,056	5,568,565,452	183,571,713	923,498,652	10,716,455
Tax exempt investments:										
Obligations of State and Territories or political subdivisions thereof	57,779,227	3,923,932	62,894,067	11,440,809	19,538,947	30,953,221	49,521,642	11,240,132	1,584,643,586	274,559
Securities issued under the Federal farm loan act	9,142,461	1,948,957	24,108,288	2,192,930	1,569,127	7,543,031	16,417,564	3,419,290	120,614,968	77,013
Obligations of the United States or its possessions	215,397,375	80,365,707	715,035,836	77,512,920	26,649,026	246,914,691	290,920,932	27,483,499	4,118,176,475	1,985,066
Total tax exempt investments	282,319,063	86,238,596	802,038,191	91,146,659	47,757,100	285,410,943	356,860,138	42,142,921	5,823,435,029	2,336,638
Real estate, buildings, and equipment (less depreciation)	5,370,638,597	1,157,273,871	9,154,722,614	863,300,250	653,922,903	40,698,817,155	4,079,485,111	2,782,816,623	13,428,726,200	51,109,719
Miscellaneous items not distributed, by nature of assets [1]	3,203,049,841	324,696,811	2,791,256,621	548,321,378	501,345,348	12,433,432,102	2,339,427,124	1,180,279,521	51,709,485,135	63,241,954
Total assets	12,257,707,313	2,237,258,448	21,222,529,336	2,758,659,405	2,358,140,426	57,245,495,043	19,140,334,662	4,872,858,392	87,452,248,450	160,108,907

[1] See text, p. 17.

Assets and liabilities—Statement prepared from income tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1926, or at close of fiscal year nearest thereto, by major industrial divisions—Continued

Assets and liabilities	Manufacturing—Continued				Construction	Transportation and other public utilities	Trade	Service—professional, amusements, hotels, etc.	Finance—banking, insurance, real estate and holding companies, stockbrokers	Nominal concerns—nature of business not given
	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing						
LIABILITIES										
Notes payable	390, 824, 652	107, 439, 640	1, 102, 217, 545	197, 476, 315	290, 626, 132	1, 139, 368, 546	2, 574, 385, 018	522, 619, 676	3, 900, 335, 486	18, 380, 013
Accounts payable	488, 719, 786	90, 851, 567	916, 333, 589	161, 702, 694	354, 373, 921	1, 197, 702, 326	2, 422, 200, 019	298, 233, 267	2, 781, 703, 399	16, 772, 726
Bonded debt and mortages	800, 204, 674	99, 062, 552	1, 577, 964, 509	101, 489, 545	232, 663, 653	9, 931, 504, 906	583, 623, 723	841, 663, 021	4, 740, 020, 588	9, 564, 614
Miscellaneous items not distributed, by nature of liabilities [1]	1, 487, 936, 332	257, 632, 259	1, 971, 487, 406	289, 489, 480	524, 496, 730	18, 465, 959, 340	1, 500, 771, 016	651, 497, 155	54, 861, 758, 749	16, 219, 268
Capital stock:										
Preferred	1, 131, 697, 564	258, 653, 505	2, 476, 087, 566	301, 587, 887	84, 568, 041	4, 854, 833, 953	1, 721, 546, 517	446, 829, 818	1, 955, 598, 237	16, 298, 519
Common	5, 191, 448, 211	907, 088, 365	7, 463, 408, 854	1, 076, 152, 710	554, 026, 060	15, 611, 311, 577	6, 836, 114, 797	1, 516, 422, 150	11, 777, 022, 143	90, 809, 459
Total capital stock	6, 323, 145, 775	1, 165, 741, 870	9, 939, 496, 420	1, 377, 740, 597	638, 594, 101	20, 466, 145, 530	8, 557, 661, 314	1, 963, 251, 968	13, 732, 620, 380	107, 107, 978
Surplus	2, 934, 382, 226	562, 178, 757	6, 089, 437, 583	666, 042, 239	401, 979, 064	6, 690, 469, 154	4, 092, 937, 168	787, 840, 010	8, 139, 261, 896	33, 447, 251
Less deficit	167, 506, 132	45, 648, 197	374, 407, 716	35, 281, 465	84, 593, 175	645, 654, 759	591, 243, 596	192, 246, 705	703, 452, 048	41, 382, 943
Net surplus	2, 766, 876, 094	516, 530, 560	5, 715, 029, 867	630, 760, 774	317, 385, 889	6, 044, 814, 395	3, 501, 693, 572	595, 593, 305	7, 435, 809, 848	[2] 7, 935, 692
Total liabilities	12, 257, 707, 313	2, 237, 258, 448	21, 222, 529, 336	2, 758, 659, 405	2, 358, 140, 426	57, 245, 495, 043	19, 140, 334, 662	4, 872, 858, 392	87, 452, 248, 450	160, 108, 907

[1] See text, p. 17.

[2] Deficit.

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

Size of net income	Number of corporation income tax returns filed	Number of corporation balance sheets tabulated	Per cent of balance sheets to returns filed
Under $5,000	169,010	138,440	81.91
$5,000 to $10,000	28,363	26,732	94.25
$10,000 to $50,000	41,713	40,646	97.44
$50,000 to $100,000	8,748	8,561	97.86
$100,000 to $250,000	5,966	5,910	99.06
$250,000 to $500,000	2,137	2,117	99.06
$500,000 to $1,000,000	1,100	1,089	99.00
$1,000,000 to $5,000,000	883	877	99.32
$5,000,000 and over	214	209	97.66
Reporting net income	258,134	224,581	87.00
Reporting no net income	197,186	134,868	68.40
Grand total	455,320	359,449	78.94

CORPORATION FISCAL YEAR RETURNS

The tabulation shown below is compiled from returns filed by corporations whose fiscal year is other than the calendar year. The returns in this compilation are also included in the general tables of corporation income throughout this report and the "statistics of income" for 1925, and fall within one or more of the following conditions: Full 12 months' period, net income of $2,000 and over; net deficit of $500,000 and over; gross sales or other items of $5,000,000 and over, or net loss for prior year deduction. The compilation does not include returns showing net income of less than $2,000 or deficit, unless such returns fall under one or more of the other conditions stated above. The data are presented by industrial groups in part 1, and by months ending the fiscal year in part 2, and by size of net income or deficit in part 3.

In addition to returns for full 12 months, a tabulation is shown comprising the returns filed for a fractional part of the year. These returns likewise fall under the same conditions as to net income, deficit, etc., as govern the returns used in the tabulation for full fiscal years.

The returns filed for a fractional part of the year represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year or vice versa, and are also included in the general corporation income tables in this report, and in the statistics of income for 1925.

Returns for fractional part of years 1926 and 1925

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
		Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1926	7,499	7,295	$161,360,492	$3,432,938	$20,129,028	204	$2,865,920
1925	7,571	7,449	182,560,090	2,430,750	22,307,539	137	3,473,587

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Agriculture and related industries:							
1	Farming—Fruit, cotton, grain, stock, and all other farming, including lessors	651	572	$9,606,681	$2,936,557	$935,035	79	$854,291
2	Related industries—Forestry, fishing, ice harvesting, agricultural industries n. p. d.[1] including holders and lessors	56	47	1,143,048	36,530	137,762	9	104,951
	Total agriculture and related industries	707	619	10,749,729	2,973,087	1,072,797	88	959,242
	Mining and quarrying:							
	Metal mining—							
3	Iron, copper, lead, zinc, gold, silver, etc	16	9	1,313,009	516,822	106,222	7	125,868
	Nonmetal mining—							
4	Coal—Anthracite, bituminous, peat, coke	103	80	3,395,006	858,306	333,108	23	656,580
5	Oil and gas	93	72	6,353,660	416,417	791,160	21	957,863
6	Quarrying—Stone, clay, sand, gravel, precious and semiprecious stones, holders and lessors	72	58	3,438,055	56,843	445,907	14	233,107
7	All other mining and quarrying n. p. d.[1]	41	33	3,258,603	900,539	313,624	8	9,631
	Total mining and quarrying	325	252	17,758,333	2,748,927	1,990,021	73	1,983,049
	Manufacturing:							
	Food products—							
8	Bakery products—Confectionery	165	134	5,718,871	120,894	728,252	31	663,055
9	Milling—Bran, flour, meal	229	198	17,332,060	1,005,611	2,170,565	31	391,462
10	Meat packing and packing-house products	75	69	19,796,880	155,656	2,594,676	6	54,778
11	Sugar refining—Cane, beet, maple, and products	29	17	7,600,188	184,847	996,366	12	1,644,724
12	Tobacco—Cigars, cigarettes, etc	14	9	285,932		36,652	5	20,170
13	Food preparations, breakfast foods, dairy products, butter substitutes, beverages and spices, fish canning, fruit and vegetable canning, poultry and products, manufacture of ice, soft drinks, brewers, distillers, etc	560	497	35,244,573	1,097,095	4,512,243	63	819,559
	Total food products	1,072	924	85,978,504	2,564,103	11,038,754	148	3,593,748
	Textiles and textile products—							
14	Cotton goods—Dress goods, cotton yarn, napping, dyeing, etc	170	121	13,941,186	765,324	1,755,504	49	4,890,447
15	Woolen and worsted goods—Wool yarns, wool carpets, etc	38	32	3,638,062	76,420	476,199	6	503,620

16	Silk and rayon goods—Silk fabrics, spinning, etc	64	57	9, 939, 263	76, 412	1, 283, 383	7	23, 301
17	Clothing—Custom-made, hats, caps, underwe shirts, etc	672	618	27, 794, 040	1, 019, 397	3, 495, 545	54	1, 047, 016
18	Knit goods—Sweaters, hosiery, etc	70	60	11, 199, 092	97, 135	1, 487, 738	10	222, 972
19	All other textiles and textile products, felt goods, linen, flax, fur goods, cordage, etc	285	257	18, 987, 674	305, 870	2, 469, 411	28	357, 940
	Total textile products	1, 299	1, 145	85, 499, 317	2, 340, 558	10, 967, 780	154	7, 045, 29
	Leather and leather products—							
20	Boots, shoes, slippers, etc	153	129	28, 737, 867	358, 683	3, 802, 370	24	739, 712
21	Gloves, saddlery, harness, trunks, tanning, etc	88	77	2, 924, 272	288, 709	338, 851	11	167, 621
	Total leather products	241	206	31, 662, 139	647, 392	4. 141, 221	35	907, 333
	Rubber and rubber goods—							
22	Auto tires and tubes, etc	12	12	9, 789, 285	370, 389	1, 263, 381		
23	Rubber boots, shoes, hose, celluloid, ivory, bone, etc	25	24	1. 815, 113	16, 761	236. 598	1	3, 481
	Total rubber products	37	36	11, 604, 398	387, 150	1, 499, 979	1	3, 481
	Lumber and wood products—							
24	Sawmill and planing mill products	173	147	5, 453, 860	143, 042	692, 145	26	710, 001
25	Furniture—House and office, carriage and wagon bodies, all other lumber and wood products	296	258	9, 716, 748	269, 418	1, 235, 065	38	485, 020
	Total lumber and wood products	469	405	15, 170, 608	412, 460	1, 927, 210	64	1, 195, 021
26	Paper, pulp, and products	136	125	19. 402, 276	120, 695	2, 574, 346	11	115, 948
27	Printing and publishing	644	588	18. 123, 052	438, 694	2, 275, 363	56	377, 238
	Chemicals and allied substances—							
28	Petroleum and mineral oil refining	27	25	1, 511, 882	51. 004	193, 986	2	10. 711
29	Chemical products—Chemicals proper, acids and other compounds, paints, vegetable and mineral oils, soaps, fertilizer, drugs, etc	619	560	68, 475. 908	2, 572, 129	8, 777. 846	59	1, 113. 312
	Total chemicals and allied substances	646	585	69, 987, 790	2, 623, 133	8, 971, 832	61	1, 124, 023
30	Stone, clay, and glass products	201	176	19, 445, 732	257, 351	2, 542, 466	25	188, 150
	Metal manufacture—							
31	Products of blast furnaces, steel mills, and rolling mills	239	213	$20, 466, 931	$539, 169	$2, 653, 154	26	$621, 208
32	Locomotives and railroad equipment	17	15	6, 573, 632	170, 220	862, 935	2	127, 087
33	Motor vehicles and accessories	84	69	70, 117, 383	238, 360	9, 369, 449	15	614, 228
34	Electrical machinery and equipment	104	86	6, 511, 864	273, 828	826, 306	18	151, 396
35	Household machinery and equipment	100	86	7, 949, 720	237, 540	1, 026, 139	14	262, 215
36	Factory machinery, textile, paper, printing presses, machine tools, etc	161	139	29, 164, 371	243, 690	3, 826, 340	22	350, 936
37	Building material and supplies	76	72	6, 019, 799	171, 682	783, 654	4	54, 561
38	Agriculture machinery and equipment	109	89	17, 479, 213	285, 763	2, 297, 228	20	247, 769
39	All other machinery, stationary, marine, gas, mining, and oil-well machinery, office machinery, etc	301	268	36, 568, 345	510, 834	4, 814, 657	33	557, 334
40	Metal and metal products, other than iron and steel, refining of precious metals, manufacturing jewelry, etc	141	127	7, 230, 340	203, 828	958, 381	14	185, 719
	Total metal manufacturing	1, 332	1, 164	208, 081, 598	2, 874, 914	27, 418, 243	168	3, 172, 453

[1] Main business not precisely defined.

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
41	All other manufacturing, airplanes, optical products, musical instruments, metal processes, shipbuilding, etc	515	447	27,922,085	1,297,142	3,521,210	68	697,967
	Total manufacturing	6,592	5,801	592,877,499	13,963,592	76,878,404	791	18,420,658
	Construction:							
42	Building and construction above ground, including equipping and installing machinery, wrecking, razing, or moving, etc	465	431	8,239,128	431,980	961,351	34	195,392
43	Excavation, road building, water-front construction, railroad construction, etc	233	212	7,046,561	715,999	817,686	21	354,329
	Total construction	698	643	15,285,689	1,147,979	1,779,037	55	549,721
	Transportation and other public utilities:							
44	Steam railroads	2	2	2,756,440		372,119		
45	All other railroads, electric also Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors	10	10	332,851	3,750	43,202		
46	Water transportation	86	82	2,169,567	148,591	256,456	4	11,162
47	Local transportation, taxicab and sightseeing busses, drayage and delivery service, and special food storage and packers, garages, etc	638	550	14,198,595	415,481	1,758,051	88	862,430
48	Electric light and power companies	35	31	537,263		65,456	4	14,734
49	Telephone, telegraph, and radio companies	18	15	331,888		43,071	3	647
50	Gas companies, natural and artificial	13	12	805,064		106,142	1	783
51	All other public utilities, aerial transportation, water works, irrigation systems, pipe lines, pneumatic-tube system, toll bridges, etc	64	56	3,447,686	36,420	450,583	8	64,333
	Total transportation and other public utilities	866	758	24,579,354	604,242	3,095,080	108	954,089
	Trade:							
52	Wholesale	3,138	2,823	91,564,140	3,525,796	11,336,298	315	4,100,350
53	Retail	3,536	3,259	155,739,478	3,477,358	19,899,527	277	1,660,505
54	Commission	398	356	10,160,996	418,077	1,274,422	42	647,842
55	All other trade, auto wreckers, film exchanges, renting of costumes, decorations, furniture, machinery, etc., also lease or sale and service of special systems or devices and							

	processes and their accompanying supplies, as tabulating and accounting machines, etc	1,866	1,591	22,915,147	1,266,771	2,581,128	275	1,929,108
	Total trade	8,938	8,029	280,379,761	8,688,002	35,091,375	909	8,337,805
	Service:							
56	Restaurants, hotels, laundries, all domestic service, etc	427	351	9,466,644	612,956	1,129,060	76	799,316
57	Theaters, motion pictures, all other amusements, etc	338	289	20,561,827	312,544	2,671,913	49	1,288,261
58	Professional, business, educational, curative, legal, engineering, etc	539	461	8,821,242	342,491	1,051,179	78	418,073
	Total service	1,304	1,101	38,849,713	1,267,991	4,852,152	203	2,505,650
	Finance:							
	Banking and related business—							
59	National banks	32	29	1,114,097	30,376	140,892	3	5,801
60	State and private banks	140	131	1,761,520	91,906	194,948	9	46,027
61	Bank and trust companies, savings banks	89	85	6,992,916	110,877	913,496	4	44,975
62	Stock and bond brokers	69	57	3,724,843	255,020	459,163	12	385,662
63	Holding companies, real estate, patents, investments, concessions, etc	2,464	2,051	50,071,707	4,081,413	5,783,844	413	5,082,729
64	Finance companies, automobile, furniture, radio, etc	46	43	2,260,752	16,015	294,158	3	16,004
65	Other finance companies, building and loan companies, mortgages, note and pawn brokers, commercial paper, brokers, foreign exchange, promoting stock syndicate, investment bankers, etc	1,077	962	39,852,001	543,322	5,013,740	115	1,198,645
	Total banking and related business	3,917	3,358	105,777,836	5,128,929	12,800,241	559	6,779,843
	Insurance companies—							
66	Life insurance companies	1					1	2,158
67	Accident, casualty, fire, marine, mutual fidelity and bonding companies	10	9	221,258	62,448	18,824	1	483
	Total insurance companies	11	9	221,258	62,448	18,824	2	2,641
	Total finance	3,928	3,367	105,999,094	5,191,377	12,819,065	561	6,782,484
68	Nominal concerns—Nature of business not given	62	35	208,201	26,328	18,214	27	698,538
	Grand total	23,420	20,605	1,086,687,373	36,611,525	137,596,145	2,815	41,191,236

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 2.—DISTRIBUTED BY THE MONTHS ENDING THE FISCAL YEARS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Ending—							
	July, 1926	2,805	1,842	$57,145,782	$4,122,821	$6,915,487	963	$12,401,554
	August, 1926	2,643	1,781	93,514,743	2,924,451	11,767,547	862	12,907,741
	September, 1926	2,446	1,731	76,061,676	1,925,952	9,574,275	715	12,022,840
	October, 1926	1,559	1,367	109,411,338	3,145,740	13,981,420	192	2,118,776
	November, 1926	1,608	1,573	148,989,812	3,400,180	19,285,797	35	267,991
	December, 1926							
	January, 1927	2,550	2,546	155,489,640	3,353,800	20,073,639	4	72,161
	February, 1927	1,182	1,180	72,088,786	2,332,197	9,198,432	2	228,891
	March, 1927	1,702	1,701	56,378,012	2,339,258	6,965,835	1	7,795
	April, 1927	1,450	1,449	82,707,063	2,642,726	10,534,452	1	4,564
	May, 1927	1,632	1,628	49,565,736	2,740,541	6,032,854	4	34,579
	June, 1927	3,843	3,807	185,334,785	7,683,859	23,266,407	36	1,124,344
	Total	23,420	20,605	1,086,687,373	36,611,525	137,596,145	2,815	41,191,236

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables in statistics of income for 1925

[Fiscal year terminating not earlier than July 1, 1925, nor later than June 30, 1926]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1	Agriculture and related industries	631	602	$12,464,534	$1,022,322	$1,362,995	29	$2,154,233
	Mining and quarrying:							
2	Coal mining	75	60	2,275,185	386,289	235,198	15	541,588
3	Metal mining	20	13	1,620,450	53,301	200,683	7	186,211
4	Nonmetal mining	87	72	4,226,520	486,414	473,057	15	790,801
5	Quarrying	45	44	2,520,268	78,682	312,963	1	115,851
6	Mining and quarrying, n. p. d.[1]	7	5	409,116	3,301	51,811	2	19,715
7	Holders and lessors	21	16	1,213,442	187,253	131,816	5	21,770
	Total mining and quarrying	255	210	12,264,981	1,195,240	1,405,528	45	1,675,936
	Manufacturing:							
8	Food products, beverages, and tobacco	915	848	79,758,784	2,810,318	9,710,703	67	3,080,852
9	Textiles and textile products	485	454	67,339,281	7,480,889	7,642,885	31	2,745,693
10	Clothing	620	593	38,267,927	1,235,080	4,737,205	27	584,314
11	Leather and leather products	218	208	31,401,116	567,719	3,962,905	10	338,711
12	Rubber and rubber goods	33	30	19,061,407	47,360	2,445,088	3	730,016
13	Lumber and wood products	411	393	19,963,673	653,560	2,520,294	18	1,249,258
14	Paper, pulp, and products	121	117	17,590,325	63,397	2,256,919	4	88,180
15	Printing and publishing	525	513	17,237,014	601,027	2,091,174	12	36,066
16	Chemicals and allied substances	558	540	80,304,404	3,658,113	9,934,360	18	332,884
17	Stone, clay, and glass products	171	159	21,348,113	424,168	2,670,653	12	186,981
18	Metal and metal products	1,172	1,136	236,848,270	5,279,570	29,620,674	36	4,740,511
19	All other manufacturing, n. p. d.[1]	383	361	31,417,491	1,025,769	3,901,221	22	375,929
	Total manufacturing	5,612	5,352	660,537,805	23,846,970	81,494,081	260	14,489,395
20	Construction	611	597	15,507,789	1,195,690	1,757,848	14	134,874

[1] Note.

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables in statistics of income for 1925—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Transportation and other public utilities:							
21	Rail transportation	15	13	$5,162,802	$24,019	$424,040	2	$6,922
22	Water transportation	66	62	1,557,756	177,253	170,089	4	121,747
23	Local transportation, cartage, and storage	433	417	10,216,727	399,922	1,179,946	16	148,887
24	Electric light and power, gas companies	83	82	2,290,284	28,831	281,668	1	113,802
25	All other transportation and public utilities, n. p. d.[1]	35	34	3,102,636	16,655	403,040	1	47,811
	Total transportation and other public utilities	632	608	22,330,205	646,680	2,458,783	24	439,169
26	Trade	7,848	7,575	297,448,109	7,908,177	35,936,181	273	4,745,982
27	Service—Professional, amusements, hotels, etc	1,004	954	36,783,532	1,904,182	4,355,305	50	596,793
	Finance:							
28	Banking and related business	571	564	17,421,087	430,427	2,084,414	7	341,455
29	Stockbrokers, real-estate and holding companies	2,293	2,202	81,825,229	2,458,462	9,879,797	91	1,164,943
30	Insurance	17	15	565,249	5,291	70,304	2	5,466
31	All other finance, n. p. d.[1]	215	212	10,029,083	110,632	1,245,224	3	7,113
	Total finance	3,096	2,993	109,840,648	3,004,812	13,279,739	103	1,518,977
32	All other concerns	72	63	1,136,776	84,230	127,165	9	296,853
33	Inactive concerns	3	3	32,885	3,632	3,055		
	Grand total	19,764	18,957	1,168,347,264	40,811,935	142,180,680	807	26,052,213

PART 2.—DISTRIBUTED BY THE MONTHS ENDING THE FISCAL YEARS

Ending—							
July, 1925	1,621	1,365	$42,786,031	$2,340,509	$4,822,895	256	$4,482,477
August, 1925	1,498	1,236	88,130,578	3,799,461	10,392,283	262	3,749,036
September, 1925	1,483	1,316	75,344,771	3,962,586	8,739,472	167	3,843,358
October, 1925	1,322	1,267	110,784,188	2,963,227	13,635,817	55	2,914,744
November, 1925	1,512	1,493	167,902,866	6,711,666	20,680,634	19	2,994,632
December, 1925							
January, 1926	2,512	2,506	155,895,689	2,771,503	19,194,251	6	247,190
February, 1926	1,212	1,209	91,616,275	3,574,219	10,906,688	3	669,018
March, 1926	1,749	1,744	52,894,475	2,447,495	6,289,427	5	146,688
April, 1926	1,514	1,508	124,761,672	2,569,092	15,868,478	6	702,905
May, 1926	1,593	1,585	60,066,543	3,074,302	7,221,081	8	434,532
June, 1926	3,748	3,728	198,164,176	6,597,875	24,429,654	20	5,867,633
Grand total	19,764	18,957	1,168,347,264	40,811,935	142,180,680	807	26,052,213

[1] Main business not precisely defined.

Corporation returns filed for fiscal year, showing the number of returns, net income or deficit, net loss for prior years, and income tax—Included in corporation tables for 1926

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 3.—DISTRIBUTION BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Net loss for prior years	Income tax
Reporting net income:				
Size of net income—				
Under $2,000	2,186	$2,194,472	$328,482	$7,017
$2,000 to $5,000	6,070	19,231,471	1,950,146	835,652
$5,000 to $10,000	3,626	25,816,980	3,204,923	2,159,229
$10,000 to $25,000	3,830	63,003,649	5,700,551	6,739,435
$25,000 to $50,000	1,926	68,780,848	5,151,533	8,543,155
$50,000 to $100,000	1,377	95,983,602	5,685,830	12,126,574
$100,000 to $250,000	949	145,188,176	5,868,554	18,730,116
$250,000 to $500,000	342	120,876,102	2,488,190	15,878,783
$500,000 to $1,000,000	148	101,635,499	2,876,772	13,270,797
$1,000,000 to $5,000,000	132	251,133,750	3,356,744	33,404,339
$5,000,000 and over	19	192,842,824		25,901,048
Total reporting net income	20,605	1,086,687,373	36,611,525	137,596,145
Reporting no net income:				
Size of deficit—				
Under $25,000	2,476	12,348,023		
$25,000 to $100,000	263	12,638,436		
$100,000 to $500,000	75	15,414,047		
$500,000 to $1,000,000	1	790,730		
$1,000,000 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 reporting deficit	2,815	41,191,236		

Corporation returns filed for fiscal year, showing the number of returns, net income or deficit, and net loss for prior years, and income tax—Included in corporation tables in statistics of income for 1925

[Fiscal year terminating not earlier than July 1, 1925, nor later than June 30, 1926]

PART 3.—DISTRIBUTION BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Net loss for prior years	Income tax
Reporting net income:				
Size of net income—				
Under $2,000	689	$734,290	$129,532	$3,007
$2,000 to $5,000	5,735	18,190,916	1,589,760	787,645
$5,000 to $10,000	3,527	25,099,145	2,554,709	2,121,702
$10,000 to $25,000	3,886	63,795,491	5,856,082	6,605,893
$25,000 to $50,000	2,023	72,802,838	5,078,314	8,767,185
$50,000 to $100,000	1,426	100,412,037	4,048,334	12,466,920
$100,000 to $250,000	1,001	151,656,889	5,300,019	19,017,755
$250,000 to $500,000	347	120,640,828	4,729,023	15,074,359
$500,000 to $1,000,000	163	113,801,922	2,201,284	14,345,547
$1,000,000 to $5,000,000	143	284,647,285	9,324,878	35,047,208
$5,000,000 and over	17	216,565,623		27,943,459
Total reporting net income	18,957	1,168,347,264	40,811,935	142,180,680
Reporting no net income:				
Size of deficit—				
Under $25,000	645	3,869,270		
$25,000 to $100,000	105	5,040,530		
$100,000 to $500,000	48	8,798,996		
$500,000 to $1,000,000	8	5,096,921		
$1,000,000 to $2,000,000				
$2,000,000 to $3,000,000				
$3,000,000 to $4,000,000	1	3,246,496		
$4,000,000 to $5,000,000				
$5,000,000 and over				
Total reporting deficit	807	26,052,213		

HISTORICAL SUMMARIES

SUMMARY OF INCOME AND TAX, BY YEARS (INDIVIDUAL RETURNS)

A résumé of the number of income tax returns filed, the net income, and tax reported, for each of the years since the inception of the present period of income taxation follows herewith. An outline of important changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals is shown on pages 37-43.

Individual returns, calendar years 1913 to 1926, showing number of returns and net income [1]

Year	Number of returns [1]					Net income [1]
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Nontaxable	
1913	357, 598					[2] $3, 900, 000, 000
1914	357, 515					4, 000, 000, 000
1915	336, 652					4, 600, 000, 000
1916	437, 036	362, 970	74, 066	83	17	6, 300, 000, 000
1917	3, 472, 890	2, 707, 234	765, 656	78	22	13, 700, 000, 000
1918	4, 425, 114	3, 392, 863	1, 032, 251	77	23	16, 000, 000, 000
1919	5, 332, 760	4, 231, 181	1, 101, 579	79	21	19, 900, 000, 000
1920	7, 259, 944	5, 518, 310	1, 741, 634	76	24	23, 700, 000, 000
1921	6, 662, 176	3, 589, 985	3, 072, 191	54	46	19, 600, 000, 000
1922	6, 787, 481	3, 681, 249	3, 106, 232	54	46	21, 400, 000, 000
1923	7, 698, 321	4, 270, 121	3, 428, 200	55	45	24, 800, 000, 000
1924	7, 369, 788	4, 489, 698	2, 880, 090	61	39	25, 700, 000, 000
1925	4, 171, 051	2, 501, 166	1, 669, 885	60	40	21, 900, 000, 000
1926	4, 138, 092	2, 470, 990	1, 667, 102	60	40	21, 960, 000, 000

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.
[2] Estimated on the basis of the number of returns filed and the average net income in each class.

Income and profits taxes in individual returns, calendar years 1913 to 1926

Year	Tax [1]				
	Normal tax	Surtax	War excess-profits tax	Tax on capital net gain 12½ per cent	Total tax
1913 [2]	$12, 728, 038	$15, 525, 497			$28, 253, 535
1914 [2]	16, 559, 493	24, 486, 669			41, 046, 162
1915 [2]	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
1917 (partnership)			103, 887, 984		103, 887, 984
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	[3] 283, 790, 966	348, 688, 543		29, 186, 624	661, 666, 133
1924	[4] 227, 157, 265	437, 540, 797		48, 603, 064	[5] 704, 265, 390
1925	[4] 191, 789, 980	432, 853, 170		117, 570, 971	[5] 734, 555, 183
1926	200, 599, 384	448, 330, 446		112, 509, 705	732, 470, 790

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.
[2] Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.
[3] Net after deducting 25 per cent reduction provided for in the revenue act of 1924.
[4] Net after deducting 25 per cent of tax on earned net income provided for in the revenue act of 1924.
[5] Net after deducting 25 per cent of tax on earned net income plus 12½ per cent on capital net loss provided for in the revenue act of 1924.

Number of individual returns, calendar years 1914 to 1926, by income classes [1]

Income classes	1914	1915	1916	1917	1918	1919	1920
$1,000 to $2,000				1,640,758	1,516,938	1,924,872	2,671,950
$2,000 to $3,000				838,707	1,496,878	1,569,741	2,569,316
$3,000 to $5,000	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116
$5,000 to $10,000	127,448	120,402	150,553	270,666	319,356	438,851	455,442
$10,000 to $25,000	58,603	60,284	80,880	112,502	116,569	162,485	171,830
$25,000 to $50,000	14,676	17,301	23,734	30,391	28,542	37,477	38,548
$50,000 to $100,000	5,161	6,847	10,452	12,439	9,996	13,320	12,093
$100,000 to $150,000	1,189	1,793	2,900	3,302	2,358	2,983	2,191
$150,000 to $300,000	769	1,326	2,437	2,347	1,514	1,864	1,063
$300,000 to $500,000	216	376	714	559	382	425	239
$500,000 to $1,000,000	114	209	376	315	178	189	123
$1,000,000 and over	60	120	206	141	67	65	33
Total	357,515	336,652	[2] 429,401	3,472,890	4,425,114	5,332,760	7,259,944

Income classes	1921	1922	1923	1924	1925	1926
Under $1,000	401,849	402,076	368,502	344,876	98,178	119,513
$1,000 to $2,000	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519
$2,000 to $3,000	2,222,031	2,129,898	2,472,641	2,112,993	842,528	837,792
$3,000 to $5,000	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400
$5,000 to $10,000	353,247	391,373	387,842	437,330	503,652	560,549
$10,000 to $25,000	132,344	151,329	170,095	191,216	236,779	246,730
$25,000 to $50,000	28,946	35,478	39,832	47,061	59,721	57,487
$50,000 to $100,000	8,717	12,000	12,452	15,816	20,958	20,520
$100,000 to $150,000	1,367	2,171	2,339	3,065	4,759	4,724
$150,000 to $300,000	739	1,323	1,301	1,876	3,223	3,267
$300,000 to $500,000	162	309	327	457	892	892
$500,000 to $1,000,000	63	161	141	242	479	468
$1,000,000 and over	21	67	74	75	207	231
Total	6,662,176	6,787,481	7,698,321	7,369.788	4,171,051	4,138,092

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

[2] This total is exclusive of 7,635 returns of married women made separate from returns of husbands. In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of the husband's income.

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

Individual returns, net income reported for calendar years 1916 to 1926, by income classes [1]

Income classes	Net income				
	1916	1917	1918	1919	1920
$1,000 to $2,000		[2] $2,461,137,000	$2,232,354,577	$2,829,113,151	$4,050,066,618
$2,000 to $3,000		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
$3,000 to $5,000	$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
$5,000 to $10,000	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
$10,000 to $25,000	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
$25,000 to $50,000	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
$50,000 to $100,000	722,795,474	846,894,335	679,720,737	896,497,209	810,386,333
$100,000 to $150,000	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
$150,000 to $300,000	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
$300,000 to $500,000	271,938,017	209,904,969	144,545,428	159,070,948	89,313,552
$500,000 to $1,000,000	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
$1,000,000 and over	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

[2] Estimated on basis of the number of returns filed and the average net income.

Individual returns, net income reported for calendar years 1916 to 1926, by income classes—Continued

Income classes	Net income					
	1921	1922	1923	1924	1925	1926
Under $1,000	$213,849,934	$247,564,383	$252,513,019	$235,451,546	$58,305,538	$67,237,548
$1,000 to $2,000	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084	1,774,601,508	1,747,917,122
$2,000 to $3,000	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446	2,047,969,883	2,042,903,198
$3,000 to $5,000	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126	5,236,003,283	4,872,788,835
$5,000 to $10,000	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905	3,463,852,012	3,838,953,366
$10,000 to $25,000	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811	3,544,898,379	3,660,622,482
$25,000 to $50,000	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363	2,032,239,284	1,954,653,219
$50,000 to $100,000	582,230,218	805,223,854	833,898,237	1,066,783,643	1,418,948,285	1,389,339,134
$100,000 to $150,000	163,520,999	260,203,553	280,656,213	377,644,950	572,859,982	570,189,915
$150,000 to $300,000	145,948,047	266,814,381	260,584,012	374,609,374	655,300,217	661,411,549
$300,000 to $500,000	61,342,550	116,672,075	124,569,194	171,248,552	339,773,657	340,214,162
$500,000 to $1,000,000	42,780,426	107,670,678	95,107,209	158,462,179	327,367,523	317,881,202
$1,000,000 and over	49,411,329	141,386,993	152,071,881	155,974,475	422,456,852	494,393,917
Total	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454	21,894,576,403	21,958,505,649

Individual returns, tax reported for calendar years 1916 to 1926, by income classes[1]

Income classes	Tax				
	1916	1917	1918	1919	1920
$1,000 to $2,000		$16,243,504	$26,481,602	$24,696,200	$36,859,732
$2,000 to $3,000		9,097,378	35,415,344	28,257,861	45,507,821
$3,000 to $5,000	$775,804	18,283,457	82,928,720	75,914,847	83,496,116
$5,000 to $10,000	6,301,183	44,066,389	93,057,963	91,537,910	97,886,033
$10,000 to $25,000	11,637,014	80,695,149	142,448,679	164,832,523	172,259,321
$25,000 to $50,000	11,602,681	76,593,344	130,240,648	154,946,343	154,265,276
$50,000 to $100,000	16,298,587	85,027,556	147,428,655	186,357,608	163,717,719
$100,000 to $150,000	12,423,481	55,766,236	95,680,064	118,705,303	86,587,694
$150,000 to $300,000	24,007,267	86,718,157	136,155,916	163,095,349	92,604,423
$300,000 to $500,000	17,951,410	50,227,598	79,164,847	86,031,032	47,043,461
$500,000 to $1,000,000	20,901,911	59,349,187	69,834,148	76,228,132	45,641,005
$1,000,000 and over	51,487,356	109,424,999	88,885,249	99,026,996	49,185,085
Total	173,386,694	691,492,954	1,127,721,835	1,269,630,104	1,075,053,686

Income classes	Tax					
	1921	1922	1923	1924	1925	1926
Under $1,000	$173,678	$246,636	$316,602	$145,629	$68,557	$55,538
$1,000 to $2,000	29,160,654	27,081,089	18,252,646	10,432,394	1,704,087	1,761,233
$2,000 to $3,000	20,712,373	20,729,737	16,605,972	10,207,284	3,809,422	4,216,702
$3,000 to $5,000	42,743,604	47,533,306	46,048,427	26,865,387	8,326,214	7,245,433
$5,000 to $10,000	68,871,422	70,387,912	54,074,735	28,827,944	19,149,177	20,272,195
$10,000 to $25,000	126,886,410	123,575,960	103,109,350	78,068,669	74,171,952	72,464,803
$25,000 to $50,000	112,909,840	125,697,249	103,600,750	109,359,811	120,688,692	112,796,680
$50,000 to $100,000	115,711,635	144,092,555	108,878,597	136,636,004	147,842,780	140,946,589
$100,000 to $150,000	52,330,056	71,337,246	55,719,390	75,677,735	79,471,792	77,900,137
$150,000 to $300,000	61,495,988	98,810,408	62,104,203	92,480,898	103,058,819	103,997,156
$300,000 to $500,000	31,859,630	43,488,227	31,668,552	45,771,131	55,721,982	55,255,627
$500,000 to $1,000,000	25,112,090	38,559,344	25,498,434	42,585,301	53,674,188	53,665,366
$1,000,000 and over	31,419,726	49,517,639	35,788,475	47,207,203	66,867,521	81,893,331
Total	719,387,106	861,057,308	661,666,133	704,265,390	734,555,183	732,470,790

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

Individual returns, average amount of tax and average rate per individual, calendar years 1916 to 1926, by income classes [1]

Income classes	1916		1917		1918		1919	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
$1,000 to $2,000			$9.90	0.66	$17.46	1.19	$12.83	0.87
$2,000 to $3,000			10.85	.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	59.42
$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 return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under $1,000			$0.43	0.08	$0.61	0.10	$0.86	0.13
$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	6.72	.27
$3,000 to $5,000	62.44	1.66	39.87	1.05	39.94	1.06	26.78	.71
$5,000 to $10,000	214.92	3.19	194.97	2.90	179.85	2.66	139.42	2.04
$10,000 to $25,000	1,002.50	6.76	958.76	6.48	816.60	5.48	606.19	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	74,686.63	37.03	47,735.74	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	398,604.30	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	85.95	2.67

Income classes	1924		1925		1926	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under $1,000	$0.42	0.06	$0.70	0.12	$0.46	0.08
$1,000 to $2,000	4.32	.29	1.59	.10	1.68	.10
$2,000 to $3,000	4.83	.19	4.52	.19	5.03	.21
$3,000 to $5,000	14.92	.39	6.27	.16	5.84	.15
$5,000 to $10,000	65.92	.96	38.02	.55	36.16	.52
$10,000 to $25,000	408.27	2.73	313.26	2.09	293.70	1.98
$25,000 to $50,000	2,323.79	6.84	2,020.85	5.94	1,962.12	5.77
$50,000 to $100,000	8,639.10	12.81	7,054.24	10.42	6,868.74	10.14
$100,000 to $150,000	24,690.94	20.04	16,699.26	13.87	16,490.26	13.66
$150,000 to $300,000	49,296.85	24.69	31,976.05	15.73	31,832.61	15.72
$300,000 to $500,000	100,155.65	26.73	62,468.59	16.40	61,945.77	16.24
$500,000 to $1,000,000	175,972.32	26.87	112,054.67	16.39	114,669.58	16.88
$1,000,000 and over	629,429.37	30.27	323,031.50	15.83	354,516.58	16.56
General average	95.56	2.74	176.11	3.35	177.00	3.33

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1926[1]

Distribution	Income											
	1916		1917		1918		1919		1920		1921	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries	$1,851,276,776	22.17	$3,648,437,902	30.21	$8,267,391,550	46.59	$10,755,692,651	47.94	$15,270,373,354	57.22	$13,813,169,165	59.21
Business	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,454	17.28	3,205,555,387	12.01	2,366,318,610	10.14
Partnerships	(2)	------	775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37	1,341,186,308	5.75
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	(3)	------	318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82	462,858,673	1.98
Capital net gain from sale of assets held more than 2 years	(4)	------	(4)	------	(4)	------	(4)	------	(4)	------	(4)	------
Total	4,488,751,296	53.76	7,607,107,930	62.99	12,897,846,872	72.69	17,464,037,635	77.83	21,197,700,892	79.42	17,983,532,756	77.08
Rents and royalties	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92	1,177,957,882	5.05
Interest and investment income	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17	1,643,344,489	7.05
Interest on Government obligations not wholly exempt from tax	(5)	------	(5)	------	(5)	------	63,377,222	.28	61,549,572	.24	46,994,406	.20
Dividends	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25	2,476,952,399	10.62
Fiduciary	379,795,249	4.55	(6)	------	(6)	------	(6)	------	(6)	------	(6)	------
Total	3,861,150,687	46.24	4,469,901,354	37.01	4,847,914,601	27.31	4,973,648,190	22.17	5,492,568,961	20.58	5,345,249,176	22.92
Total income	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00	23,328,781,932	100.00
General deductions:												
Miscellaneous	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than two years	------	------	------	------	------	------	------	------	------	------	------	------
Contributions	(7)	------	(7)	------	(7)	------	(7)	------	(7)	------	(7)	------
Total deductions	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Net income	[8] 6,298,577,620	75.43	[9] 11,191,246,207	92.67	[9] 15,924,639,355	89.74	[9] 19,859,491,448	88.51	[9] 23,735,629,183	88.93	[9] 19,577,212,528	83.92

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.
[2] Partnerships included in "Business" in 1916.
[3] Profits from sale of real estate, etc., included in "Business" in 1916.
[4] Capital net gain effective 1922.
[5] Interest on Government obligations, 1916 to 1918, inclusive, included in "Interest and investment income."
[6] Fiduciary included in "Interest and investment income," 1917 to 1920, inclusive; 1921 included in "Partnerships."
[7] Contributions 1916, 1918 to 1921 inclusive, reported in "General deductions;" 1917 not reported.
[8] Compiled from returns reporting net incomes of $3,000 and over.
[9] Compiled from returns reporting net incomes of $1,000 and over.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1926—Continued

Distribution	Income									
	1922		1923		1924		1925		1926	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries	$13,693,992,791	55.06	$14,195,355,961	48.54	$13,617,662,626	46.04	$9,742,159,865	38.55	$9,994,314,530	39.27
Business	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59	3,572,895,708	14.04
Partnerships	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23	1,732,581,033	6.81
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89	1,465,625,374	5.76
Capital net gain from sale of assets held more than 2 years	249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72	912,917,534	3.59
Total	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98	17,678,334,179	69.47
Rents and royalties	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82	1,450,759,713	5.70
Interest and investment income	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18	1,936,604,432	7.61
Interest on Government obligations not wholly exempt from tax	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10	36,781,773	.15
Dividends	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71	4,011,590,274	15.76
Fiduciary	257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21	333,365,460	1.31
Total	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02	7,769,101,652	30.53
Total income	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00	25,447,435,831	100.00
General deductions:										
Miscellaneous	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62	2,826,509,251	11.11
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than two years									178,215,623	.70
Contributions	425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74	484,205,308	1.90
Total deductions	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36	3,488,930,182	13.71
Net income	[9] 21,336,212,530	85.78	[9] 24,777,465,658	84.72	[9] 25,656,153,454	86.74	[10] 21,894,576,403	86.64	[10] 21,958,505,649	86.29

[9] Compiled from returns reporting net incomes of $1,000 and over.

[10] Compiled from returns reporting net incomes of $1,500 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. Net losses, when shown on schedules within the returns, are transferred to general deductions, which also contain 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."

The growth in the number of income tax returns of individuals, by States, from 1916 to 1926, inclusive, showing net income and tax, as well as the average net income and average tax per return, is exhibited in Table 10, pages 168–178.

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF INDIVIDUALS

The following tables, A, B, and C, show for citizens and residents of the United States the minimum income for which income tax returns are required, the personal exemption, credits for dependents, and tax rates under the revenue acts of 1913 to 1926, inclusive.

A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts, 1913 to 1926, inclusive.

B. Surtax rates under the revenue acts, 1913 to 1926, inclusive.

C. Supplemental income taxes and tax credits under the revenue acts of 1917 to 1926, inclusive.

A.—Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1913–1926, inclusive

Revenue act	Applicable to incomes for the years	Individuals required to file returns: Married and living with husband or wife [1]		Individuals required to file returns: Single, or married and not living with husband or wife		Personal exemption and credit for dependents			Net income subject to normal tax [2]	Normal tax
		Net income [3]	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income	Married and living with husband or wife or head of family [4]	Single or married and not living with husband or wife	Credit for each dependent [5]	Amount	Rate per cent
1913	1913–15	$3,000		$3,000		$4,000	$3,000	None.	All	1
1916	1916	3,000		3,000		4,000	3,000	None.	All	2
1917	1917	2,000		1,000		2,000	1,000	200	First $2,000	2
									Balance over $2,000	4
1918	1918	2,000		1,000		2,000	1,000	200	First $4,000	6
									Balance over $4,000	12
	1919–20	2,000		1,000		2,000	1,000	200	First $4,000	4
									Balance over $4,000	8
1921	1921–23 [6]	2,000	$5,000	1,000	$5,000	[7] 2,500	1,000	400	First $4,000	4
									Balance over $4,000	8
1924	1924	2,500	5,000	1,000	5,000	2,500	1,000	400	First $4,000	2
									Second $4,000	4
									Balance over $8,000	6
1926	1925–27	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	1½
									Second $4,000	3
									Balance over $8,000	5

[1] Husband and wife each to file a return unless combined income is included in joint return.

[2] Net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax-exempt on U. S. obligations issued after Sept. 1, 1927.

[3] Net income means "statutory" net income, i. e., the excess of gross income over the deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

(*a*) Amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(*b*) Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see sec. 214, revenue act of 1924.

(*c*) Losses sustained in transactions entered into for profit but not connected with business or trade art not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extene of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from *total tax*, to the extent of 12½ per cent of the loss. (See Table "C.")

(*d*) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made, if the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

[4] No provision for head of family in revenue act of 1913.

[5] Under 18 years of age or incapable of self-support because mentally or physically defective.

[6] Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

[7] For net incomes of $5,000 and over, personal exemption is $2,000.

B.—Surtax rates under the revenue acts 1913–1926, inclusive

Revenue act of 1913, applicable to incomes for 1913–14 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918–19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
$20,000 to $50,000	1	$300	$20,000 to $40,000	1	$200	$5,000 to $7,500	1	$25	$5,000 to $6,000	1	$10
$50,000 to $75,000	2	800	$40,000 to $60,000	2	600	$7,500 to $10,000	2	75	$6,000 to $8,000	2	50
$75,000 to $100,000	3	1,550	$60,000 to $80,000	3	1,200	$10,000 to $12,500	3	150	$8,000 to $10,000	3	110
$100,000 to $250,000	4	7,550	$80,000 to $100,000	4	2,000	$12,500 to $15,000	4	250	$10,000 to $12,000	4	190
$250,000 to $500,000	5	20,050	$100,000 to $150,000	5	4,500	$15,000 to $20,000	5	500	$12,000 to $14,000	5	290
Over $500,000	6		$150,000 to $200,000	6	7,500	$20,000 to $40,000	8	2,100	$14,000 to $16,000	6	410
			$200,000 to $250,000	7	11,000	$40,000 to $60,000	12	4,500	$16,000 to $18,000	7	550
			$250,000 to $300,000	8	15,000	$60,000 to $80,000	17	7,900	$18,000 to $20,000	8	710
			$300,000 to $500,000	9	33,000	$80,000 to $100,000	22	12,300	$20,000 to $22,000	9	890
			$500,000 to $1,000,000	10	83,000	$100,000 to $150,000	27	25,800	$22,000 to $24,000	10	1,090
			$1,000,000 to $1,500,000	11	138,000	$150,000 to $200,000	31	41,300	$24,000 to $26,000	11	1,310
			$1,500,000 to $2,000,000	12	198,000	$200,000 to $250,000	37	59,800	$26,000 to $28,000	12	1,550
			Over $2,000,000	13		$250,000 to $300,000	42	80,800	$28,000 to $30,000	13	1,810
						$300,000 to $500,000	46	172,800	$30,000 to $32,000	14	2,090
						$500,000 to $750,000	50	297,800	$32,000 to $34,000	15	2,390
						$750,000 to $1,000,000	55	435,300	$34,000 to $36,000	16	2,710
						$1,000,000 to $1,500,000	61	740,300	$36,000 to $38,000	17	3,050
						$1,500,000 to $2,000,000	62	1,050,300	$38,000 to $40,000	18	3,410
						Over $2,000,000	63		$40,000 to $42,000	19	3,790
									$42,000 to $44,000	20	4,190
									$44,000 to $46,000	21	4,610
									$46,000 to $48,000	22	5,050
									$48,000 to $50,000	23	5,510
									$50,000 to $52,000	24	5,990
									$52,000 to $54,000	25	6,490
									$54,000 to $56,000	26	7,010
									$56,000 to $58,000	27	7,550
									$58,000 to $60,000	28	8,110
									$60,000 to $62,000	29	8,690
									$62,000 to $64,000	30	9,290
									$64,000 to $66,000	31	9,910
									$66,000 to $68,000	32	10,550
									$68,000 to $70,000	33	11,210
									$70,000 to $72,000	34	11,890
									$72,000 to $74,000	35	12,590
									$74,000 to $76,000	36	13,310
									$76,000 to $78,000	37	14,050
									$78,000 to $80,000	38	14,810
									$80,000 to $82,000	39	15,590

B.—Surtax rates under the revenue acts 1913–1926, inclusive—Continued

Revenue act of 1913, applicable to incomes for 1913–14 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918–19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
									$82,000 to $84,000	40	$16,390
									$84,000 to $86,000	41	17,210
									$86,000 to $88,000	42	18,050
									$88,000 to $90,000	43	18,910
									$90,000 to $92,000	44	19,790
									$92,000 to $94,000	45	20,690
									$94,000 to $96,000	46	21,610
									$96,000 to $98,000	47	22,550
									$98,000 to $100,000	48	23,510
									$100,000 to $150,000	52	49,510
									$150,000 to $200,000	56	77,510
									$200,000 to $300,000	60	137,510
									$300,000 to $500,000	63	263,510
									$500,000 to $1,000,000	64	583,510
									Over $1,000,000	65	

Revenue act of 1921, applicable to incomes for 1922 and 1923[1]			Revenue act of 1924, applicable to incomes for 1924			Revenue act of 1926, applicable to incomes for 1925 and 1926		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
$6,000 to $10,000	1	$40	$10,000 to $14,000	1	$40	$10,000 to $14,000	1	$40
$10,000 to $12,000	2	80	$14,000 to $16,000	2	80	$14,000 to $16,000	2	80
$12,000 to $14,000	3	140	$16,000 to $18,000	3	140	$16,000 to $18,000	3	140
$14,000 to $16,000	4	220	$18,000 to $20,000	4	220	$18,000 to $20,000	4	220
$16,000 to $18,000	5	320	$20,000 to $22,000	5	320	$20,000 to $22,000	5	320
$18,000 to $20,000	6	440	$22,000 to $24,000	6	440	$22,000 to $24,000	6	440
$20,000 to $22,000	8	600	$24,000 to $26,000	7	580	$24,000 to $28,000	7	720
$22,000 to $24,000	9	780	$26,000 to $28,000	8	740	$28,000 to $32,000	8	1,040
$24,000 to $26,000	10	980	$28,000 to $30,000	9	920	$32,000 to $36,000	9	1,400
$26,000 to $28,000	11	1,200	$30,000 to $34,000	10	1,320	$36,000 to $40,000	10	1,800
$28,000 to $30,000	12	1,440	$34,000 to $36,000	11	1,540	$40,000 to $44,000	11	2,240

$30,000 to $32,000	13	1,700	$36,000 to $38,000	12	1,780	$44,000 to $48,000	12	2,720
$32,000 to $36,000	15	2,300	$38,000 to $42,000	13	2,300	$48,000 to $52,000	13	3,240
$36,000 to $38,000	16	2,620	$42,000 to $44,000	14	2,580	$52,000 to $56,000	14	3,800
$38,000 to $40,000	17	2,960	$44,000 to $46,000	15	2,880	$56,000 to $60,000	15	4,400
$40,000 to $42,000	18	3,320	$46,000 to $48,000	16	3,200	$60,000 to $64,000	16	5,040
$42,000 to $44,000	19	3,700	$48,000 to $50,000	17	3,540	$64,000 to $70,000	17	6,060
$44,000 to $46,000	20	4,100	$50,000 to $52,000	18	3,900	$70,000 to $80,000	18	7,860
$46,000 to $48,000	21	4,520	$52,000 to $56,000	19	4,660	$80,000 to $100,000	19	11,660
$48,000 to $50,000	22	4,960	$56,000 to $58,000	20	5,060	Over $100,000	20	--------
$50,000 to $52,000	23	5,420	$58,000 to $62,000	21	5,900			
$52,000 to $54,000	24	5,900	$62,000 to $64,000	22	6,340			
$54,000 to $56,000	25	6,400	$64,000 to $66,000	23	6,800			
$56,000 to $58,000	26	6,920	$66,000 to $68,000	24	7,280			
$58,000 to $60,000	27	7,460	$68,000 to $70,000	25	7,780			
$60,000 to $62,000	28	8,020	$70,000 to $74,000	26	8,820			
$62,000 to $64,000	29	8,600	$74,000 to $76,000	27	9,360			
$64,000 to $66,000	30	9,200	$76,000 to $80,000	28	10,480			
$66,000 to $68,000	31	9,820	$80,000 to $82,000	29	11,060			
$68,000 to $70,000	32	10,460	$82,000 to $84,000	30	11,660			
$70,000 to $72,000	33	11,120	$84,000 to $88,000	31	12,900			
$72,000 to $74,000	34	11,800	$88,000 to $90,000	32	13,540			
$74,000 to $76,000	35	12,500	$90,000 to $92,000	33	14,200			
$76,000 to $78,000	36	13,220	$92,000 to $94,000	34	14,880			
$78,000 to $80,000	37	13,960	$94,000 to $96,000	35	15,580			
$80,000 to $82,000	38	14,720	$96,000 to $100,000	36	17,020			
$82,000 to $84,000	39	15,500	$100,000 to $200,000	37	54,020			
$84,000 to $86,000	40	16,300	$200,000 to $300,000	38	92,020			
$86,000 to $88,000	41	17,120	$300,000 to $500,000	39	170,020			
$88,000 to $90,000	42	17,960	Over $500,000	40	--------			
$90,000 to $92,000	43	18,820						
$92,000 to $94,000	44	19,700						
$94,000 to $96,000	45	20,600						
$96,000 to $98,000	46	21,520						
$98,000 to $100,000	47	22,460						
$100,000 to $150,000	48	46,460						
$150,000 to $200,000	49	70,960						
Over $200,000	50	--------						

[1] Tax for 1923 reduced to 25 per cent by credit or refund under the revenue act of 1924.

C.—Supplemental income taxes and tax credits under the revenue acts 1917–1926, inclusive

Revenue act	Applicable to incomes for the years	Excess-profits tax		Tax on capital net gain from sale of assets held more than 2 years	Tax credit on capital net loss from sale of assets held more than 2 years	Tax credit of 25 per cent of tax computed on earned net income		Tax credit for income and profits taxes paid to foreign countries or United States possessions[1]
		Income subject to excess-profits tax	Rate per cent			Amount of earned net income subject to tax for computation of credit	Limit of credit	
1917	1917	Salaries and income from business having no invested capital in excess of $6,000.	8	----------	----------	----------	----------	----------
		Net income from business having invested capital:						
		Net income equal to 15 per cent of invested capital less deduction.[2]	20					
		Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25					
		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35					
		Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45					
		Net income in excess of 33 per cent of invested capital.	60					

1918	1918–1920						Amount paid or accrued.
1921	1921						Same as 1918 act.
	1922–23 [3]		Taxpayer may elect to be taxed at 12½ per cent on capital net gain provided that the total tax, including the tax on capital net gain is not less than 12½ per cent of the total net income. (Loss in ordinary net income can *not* be deducted from capital net gain.)				Do.
1924	1924		Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to $5,000 whether earned or not, and up to $10,000 if earned.	25 per cent of normal tax on earned net income. (Can not *exceed* 25 per cent of normal tax on ordinary net income.)	Do.
1926	1925–26		Same as 1924 act	Same as 1924 act	All net income up to $5,000 whether earned or not, and up to $20,000 if earned.	25 per cent of total tax on earned net income. (Can not *exceed* 25 per cent of normal tax on ordinary net income plus surtax on earned net income.)	Do.

[1] Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayers' net income from sources without the United States bears to the entire net income.

[2] Deduction = $6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least 1 whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual had a deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec 210, act of 1917.)

[3] Taxes for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

SUMMARY OF CORPORATION INCOME AND TAX BY YEARS

Corporation returns, calendar years 1909 to 1926, showing total number, number and per cent reporting net income and no net income, and net income [1]

Year	Number of returns					Net income[1]
	Total	Reporting net income	Reporting no net income	Per cent of total		
				Reporting net income	Reporting no net income	
1909	262,490	[2] 52,498	209,992	20	80	$3,590,000,000
1910	270,202	[2] 54,040	216,162	20	80	3,761,000,000
1911	288,352	[2] 55,129	233,223	19	81	3,503,000,000
1912	305,336	[2] 61,116	244,220	20	80	4,151,000,000
1913	316,909	188,866	128,043	60	40	4,714,000,000
1914	[3] 299,445	174,205	125,240	58	42	3,940,000,000
1915	[3] 366,443	190,911	175,532	52	48	5,310,000,000
1916	341,253	206,984	134,269	61	39	8,766,000,000
1917	351,426	232,079	119,347	66	34	10,730,000,000
1918	317,579	202,061	115,518	64	36	8,362,000,000
1919	320,198	209,634	110,564	65	35	9,412,000,000
1920	345,595	203,233	142,362	59	41	7,903,000,000
1921	356,397	171,239	185,158	48	52	4,336,000,000
1922	382,883	212,535	170,348	56	44	6,964,000,000
1923	398,933	233,339	165,594	58	42	8,322,000,000
1924	417,421	236,389	181,032	57	43	7,587,000,000
1925	430,072	252,334	177,738	59	41	9,584,000,000
1926	455,320	258,134	197,186	57	43	9,673,000,000

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] Returns showing net income in excess of $5,000 exemption.
[3] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

Income and profits taxes in corporation returns, calendar years 1913 to 1926 [1]

Year	Tax[1]		
	Income tax	War-profits and excess-profits tax	Total tax
1913 [2]	[3] $43,127,740		[3] $43,127,740
1914 [2]	39,144,532		39,144,532
1915 [2]	56,993,657		56,993,657
1916	171,805,150		171,805,150
1917	503,698,029	$1,638,747,740	2,142,445,769
1918	653,198,483	2,505,565,939	3,158,764,422
1919	743,535,888	1,431,805,690	2,175,341,578
1920	636,508,292	988,726,351	1,625,234,643
1921	366,443,621	335,131,811	701,575,432
1922	775,310,154	[4] 8,466,114	783,776,268
1923	937,106,798		937,106,798
1924	881,549,546		881,549,546
1925	1,170,331,206		1,170,331,206
1926	1,229,797,243		1,229,797,243

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.
[3] Includes excise tax, $10,071,077, act of Aug. 5, 1909.
[4] On net income earned from July 1 to Dec. 31, 1921, reported on fiscal-year returns whose accounting period terminated prior to July 1, 1922.

Corporation returns—Distribution of number of returns, net income, and deficit by size of net income and deficit for all corporations for years 1918 to 1926, inclusive[1]

Distribution	1918		1919		1920	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	68,973	$55,281,461			75,905	$65,835,628
$2,000 to $5,000	49,397	162,073,156			46,868	151,338,556
$5,000 to $10,000	29,780	213,305,243			27,615	194,776,140
$10,000 to $25,000	37,053	800,570,917			35,994	786,538,508
$25,000 to $50,000						
$50,000 to $100,000	7,224	507,215,825			7,092	496,550,045
$100,000 to $250,000	5,383	838,508,564			5,497	851,989,198
$250,000 to $500,000	2,054	713,779,767			2,124	737,217,126
$500,000 to $1,000,000	1,171	815,090,903			1,142	788,372,009
$1,000,000 to $5,000,000	846	1,701,416,343			836	1,626,705,255
$5,000,000 and over	180	2,554,269,070			160	2,203,332,348
Total for returns showing net income	202,061	8,361,511,249	209,634	$9,411,418,458	203,233	7,902,654,813
Returns showing no net income (deficit):						
Size of deficit—						
Under $25,000						
$25,000 to $100,000						
$100,000 to $500,000						
$500,000 to $1,000,000						
$1,000,000 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 for returns showing deficit	115,518	689,772,361	110,564	995,546,241	142,362	2,029,423,744
Grand total—net income less deficit	317,579	7,671,738,888	320,198	8,415,872,217	345,595	5,873,231,069

Distribution	1921		1922		1923	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	75,451	$61,895,581	92,259	$86,729,211	99,240	$87,992,887
$2,000 to $5,000	40,402	124,049,405	43,502	137,791,967	48,269	153,069,832
$5,000 to $10,000	20,134	142,168,065	24,787	174,308,283	27,602	199,336,286
$10,000 to $25,000	25,327	547,473,491	35,811	767,133,959	39,764	891,426,019
$25,000 to $50,000						
$50,000 to $100,000	4,595	320,442,399	7,312	512,069,921	8,258	577,435,489
$100,000 to $250,000	3,108	478,376,439	5,114	791,272,098	5,942	923,065,165
$250,000 to $500,000	1,136	391,713,873	1,889	658,842,334	2,149	745,679,327
$500,000 to $1,000,000	555	380,316,893	1,016	708,997,233	1,089	752,853,087
$1,000,000 to $5,000,000	461	918,041,802	725	1,444,773,281	858	1,695,716,712
$5,000,000 and over	70	971,569,865	120	1,681,892,856	168	2,294,954,330
Total for returns showing net income	171,239	4,336,047,813	212,535	6,963,811,143	233,339	8,321,529,134
Returns showing no net income (deficit):						
Size of deficit—						
Under $25,000						
$25,000 to $100,000						
$100,000 to $500,000						
$500,000 to $1,000,000						
$1,000,000 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 for returns showing deficit	185,158	3,878,219,134	170,348	2,193,776,356	165,594	2,013,554,987
Grand total—net income less deficit	356,397	457,828,679	382,883	4,770,034,787	398,933	6,307,974,147

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

Corporation returns—Distribution of number of returns, net income, and deficit by size of net income and deficit for all corporations for years 1918 to 1926, inclusive—Continued

Distribution	1924		1925		1926	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under $2,000	105,135	$92,757,850	108,447	$96,859,748	118,092	$104,121,718
$2,000 to $5,000	49,050	154,696,040	51,334	162,780,292	50,918	160,215,419
$5,000 to $10,000	26,090	192,682,420	29,067	207,812,825	28,363	201,434,466
$10,000 to $25,000	39,411	858,279,429	29,533	477,066,018	26,463	424,743,533
$25,000 to $50,000			13,965	498,304,439	15,250	505,981,193
$50,000 to $100,000	7,857	546,492,107	9,249	646,218,517	8,748	612,009,482
$100,000 to $250,000	5,200	800,400,960	6,270	966,671,837	5,966	917,880,867
$250,000 to $500,000	1,793	620,791,551	2,200	765,259,354	2,137	749,611,283
$500,000 to $1,000,000	952	662,504,898	1,156	788,857,128	1,100	759,354,667
$1,000,000 to $5,000,000	739	1,447,837,353	917	1,876,242,787	883	1,769,642,841
$5,000,000 and over	162	2,210,209,684	196	3,097,610,752	214	3,468,407,420
Total for returns showing net income	236,389	7,586,652,292	252,334	9,583,683,697	258,134	9,673,402,889
Returns showing no net income (deficit):						
Size of deficit—						
Under $25,000			165,909	507,429,985	183,538	622,156,073
$25,000 to $100,000			8,565	401,080,214	10,630	497,909,273
$100,000 to $500,000			2,876	486,586,356	2,619	520,867,843
$500,000 to $1,000,000			241	171,006,631	251	178,364,712
$1,000,000 to $2,000,000			81	111,694,991	94	124,482,493
$2,000,000 to $3,000,000			28	67,150,838	28	66,305,016
$3,000,000 to $4,000,000			15	55,984,630	12	41,221,059
$4,000,000 to $5,000,000			7	31,018,188	6	26,887,189
$5,000,000 and over			16	130,676,262	8	90,516,644
Total for returns showing deficit	181,032	2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit	417,421	5,362,726,299	430,072	7,621,055,602	455,320	7,504,692,587

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF CORPORATIONS

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1926, inclusive.[1] *(Applicable to domestic corporations)*

Revenue act	Applicable to incomes for the years—	Exemption	Income tax		Excess profits tax		
			Taxable income [2]	Rate per cent	Credit	Amount subject to tax	Rate per cent
1909 (excise tax)	1909 to Feb. 28, 1913.	$5,000	All net income in excess of exemption	1			
1913	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income	1			
1916	1916	None.	do	2			
1917	1917	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	1	$3,000 plus an amount equal to the same percentage of invested capital [3] for the taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 nor more than 9 per cent). If not established during at least one whole year of the pre-war period, 8 per cent. If, during pre-war period, corporation had either no net income or a very small net income, or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, act 1917.)	Net income equal to 15 per cent of invested capital less credit.	20
			Net income in excess of the sum of— The excess profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915.	2		Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25
			Net income in excess of the sum of— The excess profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	4		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35
						Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45
						Net income in excess of 33 per cent of invested capital.	60

[1] All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

[2] Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

(*a*) Amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(*b*) Dividends of domestic corporations were entirely tax exempt for 1918 and subsequent years.

(*c*) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from the net income of the *preceding year*, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the *succeeding* taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the *next* succeeding year.

(*d*) For insurance companies see special provisions in the various revenue acts.

[3] Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45.)

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909–1926, inclusive. (Applicable to domestic corporations)—Continued

Revenue act	Applicable to incomes for the years—	Exemption	Income tax: Taxable income	Income tax: Rate per cent	Excess-profits tax: Credit	Excess-profits tax: Amount subject to tax	Excess-profits tax: Rate per cent
1918	1918	$2,000	Net income in excess of the sum of— The exemption, Excess profits and war profits taxes for current year and Interest on United States obligations issued after Sept. 1, 1917.	 12	$3,000 plus 8 per cent of the invested capital for the taxable year.	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	30 65
1918	1919 and 1920	2,000	Net income in excess of the sum of— The exemption, Excess profits tax for current year, Excess profits and war profits taxes on income from Government contracts, and Interest on United States obligations issued after Sept. 1, 1917.	 10	Same as 1918	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	20 40
1921	1921	[5] 2,000	Same as 1919 and 1920	10	do	Same as 1919 and 1920	(6)
	1922 and 1923	[5] 2,000	Net income in excess of exemption	12½			
1924	1924	[5] 2,000	do	12½			
1926	1925	[5] 2,000	Same as 1924	[8] 13			
	1926 and 1927	[5] 2,000	do	[8] 13½			

Revenue act	Applicable to incomes for the years—	War profits tax: Credit	War profits tax: Amount subject to tax	War profits tax: Rate per cent	Tax on income from Government contracts: Exemption	Tax on income from Government contracts: Amount subject to tax	Tax on income from Government contracts: Rate per cent	Tax credit for income and profits taxes paid to foreign countries or United States possessions
1909 (excise tax)	1909 to Feb. 28, 1913.							
1913	Mar. 1, 1913, to Dec. 31, 1915.							
1916	1916							
1917	1917							

1918	1918	$3,000 plus either an amount equal to the average pre-war net income plus or minus 10 per cent of the increase or decrease of invested capital for the taxable year as compared with average pre-war invested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater.[4]	Net income in excess of war profits credit.	80—less amount of excess profits tax.				Amount paid or accrued.
1918	1919 and 1920				$10,000	Amount in excess of $10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918.	Excess profits and war profits tax rates of 1918.	Same as 1918.
1921	1921				10,000	Same as 1919 and 1920	Same as 1919 and 1920	Same as 1918 act.[7]
	1922 and 1923							Do.[7]
1924	1924							Do.[7]
1926	1925							Do.[7]
	1926							Do.[7]

[4] If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of $3,000 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, act of 1918.)

[5] Allowed domestic corporations with net income of $25,000 or less.

[6] Same as 1919 and 1920.

[7] Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

[8] Income of life insurance companies taxable at 12½ per cent.

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

The amounts reported by individuals and corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below. These amounts are tax credits and should be deducted from the net tax shown in the various tables in this report to arrive at the tax payable to the United States.

Income and profits taxes paid foreign countries, 1926

Individual returns	$2, 622, 246
Corporation returns	21, 653, 994

Income and profits taxes paid foreign countries, 1925

Individual returns	$1, 987, 285
Corporation returns	20, 139, 995

ESTATE-TAX RETURNS

The following tables are compiled from estate tax returns filed with the bureau in the 12 months ending December 31, 1927, as distinguished from the number of estates of persons who died within the period, the returns not being due until one year after the date of death.

The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, 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 defined by statute includes 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, and in the case of resident decedents a specific exemption of $100,000 for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect. Estate tax returns filed under the revenue act of 1926 are allowed a tax credit not to exceed 80 per centum of the total Federal estate tax for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or the District of Columbia. Under the previous revenue acts the specific exemption was $50,000, and under the revenue act of 1924 (effective June 2, 1924) the tax credit for estate, inheritance, legacy, or succession taxes made to any of the several States, Territories, or District of Columbia was limited to 25 per centum of the total Federal estate tax. Prior to the revenue act of 1924 this tax credit was not allowed. For statistical purposes the returns are distributed into classes on the size of the net estate corresponding to the successive brackets specified in the revenue act of 1926.

The tables are based on the data disclosed by the returns as filed 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 payments may be made at a later date than the filing of the return and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table 1 is based upon returns of estates of resident decedents distributed by size of net estate, showing number of returns, form of property owned by the decedent at the time of death, and nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit and net tax after deducting tax credit.

Table 2 distributes the returns of estates of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, as well as the distribution by estates subject to tax and those not subject to tax.

Table 2–A shows the same distribution as Table 2 for estates of resident decedents whose date of death was after February 26, 1926. (Taxed under revenue act of 1926.)

Table 2–B shows the same distribution as Table 2 for estates of resident decedents whose date of death was after June 2, 1924, and prior to February 26, 1926. (Taxed under revenue act of 1924.)

Table 2–C shows the same distribution as Table 2 for estates of resident decedents whose date of death was prior to June 2, 1924. (Taxed under revenue acts in force prior to the revenue act of 1924.)

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

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

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

	Total		Size of net estate													
			No net taxable estate				Under $50,000		$50,000 to $100,000		$100,000 to $200,000		$200,000 to $400,000		$400,000 to $600,000	
			Gross estate under $50,000		Gross estate over $50,000											
Number of returns	9,353		229		2,163		2,690		1,232		1,259		837		350	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate	$573,454,305	18.23	$3,424,392	38.94	$87,710,683	30.61	$99,067,804	28.30	$57,607,231	23.59	$75,232,920	20.66	$69,503,152	18.48	$38,269,025	15.33
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	46,154,911	1.47	11,155	.13	1,160,440	.41	1,273,857	.36	1,264,207	.52	2,868,361	.79	4,850,092	1.29	2,582,573	1.04
Partially tax-exempt	70,762,835	2.25	230,732	2.62	6,100,013	2.13	9,376,637	2.68	7,504,825	3.07	11,088,807	3.04	10,262,015	2.73	6,637,148	2.66
State and municipal bonds, wholly tax-exempt	116,969,403	3.72	58,834	.67	4,082,560	1.42	5,188,622	1.48	4,513,495	1.85	8,099,171	2.22	10,810,736	2.87	8,813,866	3.53
All other bonds	230,897,023	7.33	406,080	4.62	13,880,596	4.84	26,933,598	7.70	20,590,993	8.43	34,349,354	9.43	31,066,230	8.26	22,740,187	9.11
Total bonds	464,784,172	14.77	706,801	8.04	25,223,609	8.80	42,772,714	12.22	33,873,520	13.87	56,405,693	15.48	56,989,073	15.15	40,773,774	16.34
Capital stock in corporation	1,223,991,918	38.90	978,641	11.13	58,317,029	20.36	85,286,980	24.36	67,238,220	27.53	120,019,545	32.96	137,036,824	36.44	105,470,329	42.26
Total bonds and stocks	1,688,776,090	53.67	1,685,442	19.17	83,540,638	29.16	128,059,694	36.58	101,111,740	41.40	176,425,238	48.44	194,025,897	51.59	146,244,103	58.60
Mortgages, notes, cash, etc	357,271,018	11.36	1,473,363	16.75	39,939,528	13.94	60,121,841	17.18	39,932,366	16.35	51,497,736	14.14	46,400,097	12.34	29,367,709	11.76
Insurance	88,948,923	2.83	694,020	7.89	15,393,194	5.37	14,246,597	4.07	9,382,870	3.84	14,083,693	3.87	12,367,563	3.29	5,956,510	2.39
Jointly owned and other miscellaneous property	235,300,961	7.48	1,153,669	13.10	23,057,561	8.05	31,832,492	9.09	22,233,612	9.10	28,289,958	7.77	29,390,923	7.82	16,228,012	6.50
Transfers made within 2 years prior to date of death	92,609,795	2.94	324,050	3.68	4,299,438	1.50	10,226,145	2.92	6,993,344	2.86	10,419,491	2.86	13,519,554	3.60	5,745,282	2.30

Power of appointment of general power of deed made in contemplation of death	21,426,691	.68			630,916	.22	1,226,792	.35	1,232,862	.51	1,103,569	.30	1,563,847	.42	2,261,348	.91
Property from an estate taxed within 5 years; value at date of death of present decedent	88,501,782	2.81	41,216	.47	31,936,760	11.15	5,276,609	1.51	5,748,199	2.35	7,129,993	1.96	9,257,958	2.46	5,515,942	2.21
Total gross estate	3,146,289,565	100.00	8,796,152	100.00	286,508,658	100.00	350,057,965	100.00	244,242,224	100.00	364,182,601	100.00	376,028,991	100.00	249,587,931	100.00
Nature of deduction:																
Insurance exemption	46,494,289		572,554		8,439,882		8,756,753		5,641,900		7,104,266		6,113,723		2,465,845	
Funeral and administrative expenses	129,578,621		524,293		13,812,812		14,829,360		10,375,925		14,516,659		15,418,408		10,429,094	
Debts, unpaid mortgages, etc	310,596,254		1,794,077		81,937,028		36,570,957		21,177,040		32,434,361		28,010,138		20,501,666	
Property from an estate taxed within 5 years; value at date of previous decedent's death	73,482,328		41,216		29,621,871		4,449,532		5,104,570		6,350,629		7,973,117		5,089,903	
Charitable, public, and similar bequests	130,974,586		102,177		35,045,642		11,012,769		6,498,809		10,316,725		11,042,707		8,604,406	
Specific exemption	798,910,000		15,400,000		187,600,000		216,400,000		105,900,000		112,450,000		74,610,000		31,700,000	
Total deductions	1,490,036,078		18,434,317		356,457,235		292,019,371		154,698,244		183,172,640		143,168,093		78,790,914	
Net taxable estate	1,735,840,229						58,038,594		89,543,980		181,009,961		232,860,898		170,797,017	
Total tax	100,531,676						583,178		1,178,415		3,462,062		6,228,149		5,872,610	
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	59,600,452						268,933		657,036		2,112,573		3,835,087		3,511,442	
Net tax after deducting tax credit	40,931,224						314,245		521,379		1,349,489		2,393,062		2,361,168	

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*—Continued

	Size of net estate															
	$600,000 to $800,000		$800,000 to $1,000,000		$1,000,000 to $1,500,000		$1,500,000 to $2,000,000		$2,000,000 to $2,500,000		$2,500,000 to $3,000,000		$3,000,000 to $3,500,000		$3,500,000 to $4,000,000	
Number of returns	181		105		135		55		26		19		15		16	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate	$23,946,142	14.10	$22,605,292	17.19	$30,149,361	14.73	$12,077,189	9.93	$6,059,638	9.22	$8,511,465	12.77	$8,959,351	15.41	$6,688,192	9.83
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	2,019,248	1.19	2,614,339	1.99	2,686,978	1.31	3,510,168	2.89	2,466,641	3.75	2,238,233	3.36	1,890,221	3.25	1,753,130	2.57
Partially tax-exempt	3,913,883	2.31	2,575,254	1.96	3,932,644	1.92	2,162,078	1.78	1,169,119	1.78	753,815	1.13	530,058	.91	745,199	1.10
State and municipal bonds, wholly tax-exempt	7,797,536	4.59	9,731,002	7.40	11,641,784	5.69	7,021,877	5.77	7,716,642	11.73	7,078,741	10.62	1,679,010	2.89	3,748,773	5.51
All other bonds	12,457,711	7.33	11,865,052	9.02	15,520,135	7.58	11,259,281	9.26	4,629,441	7.04	5,742,423	8.61	1,531,334	2.64	2,770,172	4.07
Total bonds	26,188,378	15.42	26,785,647	20.37	33,781,541	16.50	23,953,404	19.70	15,981,834	24.30	15,813,212	23.72	5,630,623	9.69	9,017,274	13.25
Capital stock in corporation	80,939,305	47.69	51,739,735	39.34	101,528,775	49.59	59,761,768	49.14	35,776,210	54.40	25,410,363	38.12	36,955,289	63.56	32,971,138	48.45
Total bonds and stocks	107,127,683	63.11	78,525,382	59.71	135,310,316	66.09	83,715,172	68.84	51,758,053	78.70	41,223,575	61.84	42,585,912	73.25	41,988,412	61.70
Mortgages, notes, cash, etc	17,971,546	10.59	11,839,066	9.00	19,684,521	9.61	10,631,725	8.74	3,385,366	5.15	3,554,260	5.33	1,464,899	2.52	5,817,903	8.55
Insurance	3,683,807	2.17	2,111,042	1.61	3,471,248	1.70	1,447,393	1.19	783,638	1.19	354,159	.54	1,437,501	2.47	1,325,515	1.95
Jointly owned and other miscellaneous property	9,072,506	5.35	5,795,494	4.41	9,244,128	4.52	4,563,848	3.75	2,431,123	3.70	5,090,856	7.64	3,250,152	5.59	4,814,388	7.07
Transfers made within 2 years prior to date of death	5,903,089	3.48	3,281,378	2.50	3,617,459	1.77	2,138,511	1.76	148,137	.22	5,747,566	8.62	441,690	.76	6,390,861	9.39
Power of appointment of general power of deed made in contemplation of death	983,211	.58	4,757,869	3.62	2,838,247	1.38	3,153,009	2.59	1,175,021	1.79	------	------	------	------	------	------
Property from an estate taxed within 5 years; value at date of death of present decedent	1,044,249	.62	2,589,380	1.96	413,880	.20	3,887,234	3.20	20,033	.03	2,173,547	3.26	------	------	1,031,315	1.51
Total gross estate	169,732,233	100.00	131,504,903	100.00	204,729,160	100.00	121,614,081	100.00	65,761,009	100.00	66,655,428	100.00	58,139,505	100.00	68,056,586	100.00

Nature of deduction:																
Insurance exemption	1,966,120		1,229,177		1,354,755		761,513		350,118		150,477		742,904		548,781	
Funeral and administrative expenses	6,139,288		5,363,455		8,138,335		5,344,073		2,582,735		2,325,008		2,069,645		2,163,039	
Debts, unpaid mortgages, etc	14,604,987		8,687,776		13,990,027		6,652,406		2,107,454		6,579,679		2,622,144		2,781,605	
Property from an estate taxed within 5 years; value at date of previous decedent's death	914,693		2,105,587		246,294		2,831,460		19,943		2,171,880				1,018,408	
Charitable, public, and similar bequests	4,863,766		10,826,372		6,485,951		6,724,913		1,845,610		1,939,330		2,630,024		177,000	
Specific exemption	16,850,000		9,700,000		12,300,000		5,000,000		2,450,000		1,800,000		1,450,000		1,450,000	
Total deductions	45,338,854		37,912,367		42,515,362		27,314,365		9,355,860		14,966,374		9,514,717		8,138,833	
Net taxable estate	124,393,379		93,592,536		162,213,798		94,299,716		56,405,149		51,689,054		48,624,788		59,917,753	
Total tax	5,621,427		4,319,749		8,933,939		6,120,230		4,005,824		4,058,647		4,678,126		5,565,267	
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	3,182,604		2,559,137		5,195,584		3,456,496		2,499,746		2,457,890		2,594,980		2,677,416	
Net tax after deducting tax credit	1,838,823		1,760,612		3,738,355		2,663,734		1,506,078		1,600,757		1,483,146		2,887,851	

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate*—Continued

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

	Size of net estate													
	$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	
Number of returns	8		12		8		1		2		3		7	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:														
Real estate	$1,978,182	4.54	$5,402,120	6.88	$10,902,862	15.95	$925,329	10.05	$2,437,921	12.86	$728,500	2.18	$1,267,554	0.98
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax-exempt	2,498,806	5.73	1,254,259	1.60	6,594,022	9.64	79,153	.86	298,580	1.57	47,797	.14	2,192,651	1.71
Partially tax-exempt	1,205,207	2.77	357,487	.45	254,209	.37	65,147	.71	53,846	.28	62,170	.19	1,782,542	1.38
State and municipal bonds, wholly tax-exempt	3,995,588	9.16	2,487,472	3.17	2,166,159	3.17	899,578	9.77	3,269,975	17.24	1,540,319	4.61	4,627,663	3.60
All other bonds	2,111,065	4.84	4,499,368	5.73	1,303,545	1.91	2,007,913	21.82	718,448	3.79	103,221	.31	4,410,876	3.43
Total bonds	9,810,666	22.50	8,598,586	10.95	10,317,935	15.09	3,051,791	33.16	4,340,849	22.88	1,753,507	5.25	13,013,732	10.12
Capital stock in corporation	27,961,859	64.14	49,276,737	62.74	28,694,648	41.96	2,514,725	27.32	11,713,518	61.75	20,043,590	59.93	84,356,690	65.61
Total bonds and stocks	37,772,525	86.64	57,875,323	73.69	39,012,583	57.05	5,566,516	60.48	16,054,367	84.63	21,797,097	65.18	97,370,422	75.73
Mortgages, notes, cash, etc	1,832,122	4.20	3,061,907	3.89	5,381,037	7.87	954,518	10.37	309,272	1.63	184,542	.55	2,465,694	1.92
Insurance	188,901	.44	956,260	1.22	634,778	.93					32,240	.10	397,994	.31
Jointly owned and other miscellaneous property	1,225,254	2.81	10,718,501	13.65	427,049	.62	1,194,545	12.98	139,213	.73	10,697,373	31.99	14,450,304	11.24
Transfers made within 2 years prior to date of death	598,292	1.37	16,058	.02	12,018,991	17.58	562,934	6.12	28,882	.15			188,643	.15
Power of appointment of general power of deed made in contemplation of death			500,000	.64										
Property from an estate taxed within 5 years; value at date of death of present decedent			6,558	.01									12,428,975	9.67
Total gross estate	43,595,276	100.00	78,536,727	100.00	68,377,300	100.00	9,203,842	100.00	18,969,655	100.00	33,439,752	100.00	128,569,586	100.00
Nature of deduction:														
Insurance exemption	6,465		109,803		50,688						26,995		101,570	
Funeral and administrative expenses	2,274,437		2,446,460		2,729,205		233,256		294,036		2,829,328		4,739,770	
Debts, unpaid mortgages, etc	3,686,744		5,046,465		8,094,751		754,505		484,021		2,060,092		10,018,781	

Property from an estate taxed within 5 years; value at date of previous decedent's death			6, 503										5, 536, 722	
Charitable, public, and similar bequests	112, 125		4, 102, 808		5, 048, 370		1, 037, 582		515, 000		52, 500		1, 990, 000	
Specific exemption	800, 000		1, 100, 000		750, 000		100, 000		200, 000		250, 000		650, 000	
Total deductions	6, 879, 771		12, 812, 039		16, 673, 014		2, 124, 893		1, 493, 057		5, 218, 915		23, 036, 843	
Net taxable estate	36, 715, 505		65, 724, 688		51, 704, 286		7, 078, 949		17, 476, 598		28, 220, 837		105, 532, 743	
Total tax	3, 569, 669		7, 242, 569		6, 034, 515		826, 921		2, 232, 788		4, 027, 846		17, 169, 745	
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia [1]	1, 830, 520		3, 144, 468		3, 646, 270		410, 662		1, 786, 210		1, 902, 644		11, 870, 754	
Net tax after deducting tax credit	1, 739, 149		4, 098, 101		2, 388, 245		416, 259		446, 578		2, 125, 202		5, 298, 991	

[1] Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

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

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	51	$15,595,023	42	$14,700,819	$5,884,093	$8,816,726	$305,626	$298	$305,328	9	$894,204	$1,072,559
Alaska												
Arizona	11	3,472,313	8	3,151,354	1,099,543	2,051,811	129,439	32,208	97,231	3	320,959	380,576
Arkansas	50	7,616,706	42	6,993,897	4,170,407	2,823,490	56,653	32,194	24,459	8	622,809	846,257
California	746	246,059,733	580	227,691,422	80,798,632	146,892,790	9,293,183	5,080,393	4,212,790	166	18,368,311	25,709,596
Colorado	72	14,986,152	45	12,111,550	5,744,779	6,366,771	193,207	136,301	56,906	27	2,874,602	3,624,816
Connecticut	232	98,880,973	191	92,583,340	39,158,229	53,425,111	2,410,811	1,568,496	842,315	41	6,297,633	7,359,091
Delaware	23	11,695,543	17	11,073,716	2,264,045	8,809,671	641,548	512,438	129,110	6	621,827	724,473
District of Columbia	98	37,225,905	78	33,792,607	9,744,005	24,048,602	1,335,797	43,408	1,292,389	20	3,433,298	3,824,282
Florida	166	56,049,748	120	49,639,858	19,751,322	29,888,536	2,301,356	485,011	1,816,345	46	6,409,890	8,116,815
Georgia	96	19,604,943	63	15,038,968	8,009,665	7,029,303	173,975	86,034	87,941	33	4,565,975	5,465,753
Hawaii	13	5,527,751	10	4,392,253	1,818,572	2,573,681	75,917	47,492	28,425	3	1,135,498	1,217,011
Idaho	7	1,288,159	3	728,906	403,573	325,333	7,532	5,975	1,557	4	559,253	652,616
Illinois	849	212,431,580	539	175,681,096	76,689,545	98,991,551	5,419,550	3,775,561	1,643,989	310	36,750,484	46,139,550
Indiana	156	31,752,441	103	26,159,753	13,528,626	12,631,127	376,175	229,599	146,576	53	5,592,688	7,204,549
Iowa	348	46,412,589	165	31,151,525	17,841,547	13,309,978	358,390	220,789	137,601	183	15,261,064	21,237,891
Kansas	121	17,862,279	91	15,054,509	8,887,161	6,167,348	137,146	56,198	80,948	30	2,807,770	3,368,048
Kentucky	98	22,627,596	74	19,924,889	9,988,521	9,936,368	301,699	201,882	99,817	24	2,702,707	3,229,138
Louisiana	62	24,932,344	43	22,039,520	8,153,910	13,885,610	892,987	393,557	499,430	19	2,892,824	3,867,965
Maine	78	23,980,734	57	19,224,390	9,484,788	9,739,602	437,644	312,903	124,741	21	4,756,344	5,721,193
Maryland	177	54,508,797	135	48,580,825	17,328,973	31,251,852	1,362,736	283,360	1,079,376	42	5,927,972	7,459,013
Massachusetts	554	234,681,724	428	216,986,001	66,335,124	150,650,877	10,968,743	8,018,041	2,950,702	126	17,695,723	22,986,396
Michigan	272	76,148,184	223	70,387,872	27,883,142	42,504,730	1,518,109	778,313	739,796	49	5,760,312	7,196,827
Minnesota	119	36,446,037	86	32,959,942	11,960,241	20,999,701	1,167,687	794,706	372,981	33	3,486,095	4,365,962
Mississippi	51	10,118,229	30	6,930,063	3,996,213	2,933,850	58,994	42,842	16,152	21	3,188,166	4,290,844
Missouri	237	71,577,841	178	65,016,802	28,311,643	36,705,159	1,746,282	889,810	856,472	59	6,561,039	8,017,411
Montana	8	1,586,045	4	1,104,400	479,117	625,283	13,647	9,763	3,884	4	481,645	853,068
Nebraska	93	15,113,862	57	11,720,367	6,302,832	5,417,535	160,271	36,423	123,848	36	3,393,495	4,228,158
Nevada	1	69,883	1	69,883	59,059	10,824	108		108			
New Hampshire	36	9,460,640	29	8,492,754	3,784,083	4,708,671	175,379	97,584	77,795	7	967,886	1,379,304
New Jersey	448	178,696,813	356	167,761,999	59,904,896	107,857,103	7,730,050	5,493,821	2,236,229	92	10,934,814	13,492,720
New Mexico	9	882,020	2	220,961	172,476	48,485	485	286	199	7	661,059	874,972
New York	1,673	742,092,668	1,348	702,484,813	264,559,704	437,925,109	27,604,921	17,569,206	10,035,715	325	39,607,855	50,473,443
North Carolina	91	26,467,532	75	24,161,123	11,243,316	12,917,807	506,256	288,127	218,129	16	2,306,409	3,438,639
North Dakota	11	1,465,332	6	1,116,382	570,281	546,101	8,876	2,668	6,208	5	348,950	384,025
Ohio	453	176,615,210	341	162,465,428	60,717,203	101,748,225	5,838,857	3,592,760	2,246,097	112	14,149,782	17,296,695

Oklahoma	37	7,781,134	29	7,066,179	3,924,784	3,141,395	77,457	54,153	23,304	8	714,955	987,318
Oregon	51	10,520,052	43	9,239,996	5,163,967	4,076,029	101,222	74,519	26,703	8	1,280,056	1,555,501
Pennsylvania	915	361,543,721	730	333,276,743	132,539,259	200,737,484	11,289,499	5,352,848	5,936,651	185	28,266,978	34,616,686
Rhode Island	79	31,247,603	64	28,693,902	11,149,763	17,544,139	923,036	655,811	267,225	15	2,553,701	3,667,853
South Carolina	46	11,020,399	32	9,324,058	4,056,580	5,267,478	182,234	128,171	54,063	14	1,696,341	2,169,937
South Dakota	14	1,937,238	8	1,180,234	816,035	364,199	4,119	2,572	1,547	6	757,004	977,457
Tennessee	66	16,933,935	46	13,982,877	6,509,294	7,473,583	231,671	150,998	80,673	20	2,951,058	3,456,328
Texas	226	62,186,599	138	51,950,468	19,728,317	32,222,151	2,179,773	860,153	1,319,620	88	10,236,131	13,128,048
Utah	21	6,423,750	18	6,188,364	2,788,755	3,399,609	89,676	68,027	21,649	3	235,386	331,151
Vermont	27	6,405,535	19	5,473,045	2,258,025	3,215,020	122,301	38,622	83,679	8	932,490	1,224,099
Virginia	109	27,264,670	72	22,880,117	11,482,038	11,398,079	317,537	214,843	102,694	37	4,384,553	5,215,953
Washington	58	13,025,313	43	10,791,241	5,490,033	5,301,208	119,254	81,351	37,903	15	2,234,072	2,617,854
West Virginia	54	15,447,022	39	12,717,990	6,566,465	6,151,525	214,594	160,224	54,370	15	2,729,032	3,492,659
Wisconsin	135	39,365,027	108	35,670,951	15,198,773	20,472,178	953,239	639,290	313,949	27	3,694,076	4,617,809
Wyoming	5	1,254,238	2	954,603	443,172	511,431	16,028	423	15,605	3	299,635	333,243
Total	9,353	3,146,289,565	6,961	2,850,984,755	1,115,144,526	1,735,840,229	100,531,676	59,600,452	40,931,224	2,392	295,304,810	374,891,552

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

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

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	37	$13,220,190	29	$12,379,434	$4,872,962	$7,506,472	$280,441	$298	$280,143	8	$840,756	$1,019,014
Alaska												
Arizona	5	808,301	3	519,421	355,320	164,101	1,734	474	1,260	2	288,880	318,248
Arkansas	21	4,687,845	17	4,282,143	2,539,611	1,742,532	41,225	31,141	10,084	4	405,702	556,229
California	470	177,007,650	360	163,236,637	59,890,515	103,346,122	6,442,193	4,391,938	2,050,255	110	13,771,013	17,712,208
Colorado	51	12,155,048	31	9,719,556	4,566,493	5,153,063	162,623	128,679	33,944	20	2,435,492	3,033,138
Connecticut	188	87,124,895	154	81,990,584	33,437,539	48,553,045	2,279,676	1,536,268	743,408	34	5,134,311	6,039,198
Delaware	16	11,082,892	13	10,678,594	1,974,665	8,703,929	640,460	512,276	128,184	3	404,298	441,894
District of Columbia	56	27,829,369	43	25,045,678	6,213,894	18,831,784	1,181,804	36,230	1,145,574	13	2,783,691	3,081,967
Florida	109	32,818,551	75	27,295,029	13,216,709	14,078,320	457,054	40,748	416,306	34	5,523,522	6,911,779
Georgia	61	13,407,597	42	10,263,814	5,846,675	4,417,139	109,507	70,883	38,624	19	3,143,783	3,771,635
Hawaii	12	4,799,588	9	3,664,090	1,689,384	1,974,706	53,479	41,883	11,596	3	1,135,498	1,217,011
Idaho	5	977,968	2	638,195	322,171	316,024	7,439	5,952	1,487	3	339,773	408,655
Illinois	531	166,934,824	337	139,331,931	60,035,722	79,296,209	4,657,820	3,595,200	1,062,620	194	27,602,893	34,602,921
Indiana	103	24,016,114	63	19,350,750	9,943,120	9,407,630	276,539	205,836	70,703	40	4,665,364	6,062,772
Iowa	215	34,245,720	89	22,863,771	12,834,824	10,028,947	305,880	212,150	93,730	126	11,381,949	16,289,748
Kansas	65	13,150,386	50	11,319,724	6,468,527	4,851,197	121,069	54,981	66,088	15	1,830,662	2,160,709
Kentucky	75	18,650,542	55	16,177,617	8,352,918	7,824,699	249,882	189,087	60,795	20	2,472,925	2,932,124
Louisiana	54	23,892,600	37	21,106,878	7,603,430	13,503,448	887,220	392,320	494,900	17	2,785,722	3,736,547
Maine	57	20,950,481	41	16,769,355	8,291,555	8,477,800	411,043	306,504	104,539	16	4,181,126	4,966,027
Maryland	125	43,173,447	95	38,731,027	13,446,592	25,284,435	1,085,395	220,999	864,396	30	4,442,420	5,638,204
Massachusetts	398	193,952,382	311	179,343,170	54,108,803	125,234,367	9,697,635	7,715,526	1,982,109	87	14,609,212	19,116,798
Michigan	182	60,734,319	148	56,647,064	21,821,745	34,825,319	1,326,146	733,385	592,761	34	4,087,255	5,198,562
Minnesota	88	32,230,173	67	29,831,428	10,344,564	19,486,864	1,134,472	789,074	345,398	21	2,398,745	3,078,029
Mississippi	37	8,129,149	23	5,927,461	3,422,388	2,505,073	51,897	41,217	10,680	14	2,201,688	2,782,962
Missouri	144	59,100,641	113	54,319,443	22,870,274	31,449,169	1,626,613	866,823	759,790	31	4,781,198	5,944,925
Montana	6	1,310,182	3	900,725	405,451	495,274	11,547	9,238	2,309	3	409,457	776,955
Nevada												
Nebraska	69	12,775,783	41	9,815,622	5,230,295	4,585,327	147,782	34,741	113,041	28	2,960,161	3,724,029
New Hampshire	23	7,405,247	18	6,607,658	2,493,350	4,114,308	166,589	96,494	70,095	5	797,589	1,111,652
New Jersey	349	153,158,345	277	143,590,316	48,432,469	95,157,847	7,291,161	5,387,292	1,903,869	72	9,568,029	11,747,654
New Mexico	5	597,433	1	158,239	122,476	35,763	358	286	72	4	439,194	527,812
New York	1,268	610,054,049	1,035	577,675,611	220,059,123	357,616,488	21,223,274	15,981,069	5,242,205	233	32,378,438	40,190,553
North Carolina	65	21,586,594	53	19,771,445	8,928,572	10,842,873	467,448	278,540	188,908	12	1,815,149	2,841,226
North Dakota	4	493,882	2	304,170	222,025	82,145	951	761	190	2	189,712	207,282
Ohio	351	155,381,155	264	143,243,994	52,741,519	90,502,475	5,464,999	3,502,748	1,962,251	87	12,137,161	14,730,292
Oklahoma	25	6,270,564	20	5,735,696	3,233,117	2,502,579	65,573	51,680	13,893	5	534,868	788,213
Oregon	36	8,400,877	33	7,853,329	4,542,332	3,310,997	89,480	71,583	17,897	3	547,548	704,852

Pennsylvania	720	317, 271, 698	580	295, 200, 135	115, 330, 838	179, 869, 297	10, 521, 269	5, 165, 221	5, 356, 048	140	22, 071, 563	26, 985, 949
Rhode Island	55	25, 636, 674	45	23, 990, 756	9, 062, 197	14, 928, 559	864, 310	641, 792	222, 518	10	1, 645, 918	2, 570, 944
South Carolina	34	9, 475, 590	24	7, 962, 028	3, 426, 383	4, 535, 645	165, 836	124, 085	41, 751	10	1, 513, 562	1, 824, 478
South Dakota	10	1, 585, 742	5	886, 488	647, 709	238, 779	2, 803	2, 243	560	5	699, 254	919, 061
Tennessee	48	13, 183, 835	33	10, 593, 569	5, 204, 375	5, 389, 194	174, 490	136, 999	37, 491	15	2, 590, 266	3, 059, 761
Texas	168	48, 100, 464	101	39, 507, 569	15, 686, 379	23, 821, 190	1, 332, 942	853, 051	479, 891	67	8, 592, 895	11, 049, 795
Utah	16	5, 764, 336	15	5, 667, 649	2, 605, 601	3, 062, 048	83, 376	66, 701	16, 675	1	96, 687	177, 494
Vermont	16	3, 562, 910	10	2, 733, 007	1, 587, 120	1, 145, 887	27, 927	17, 664	10, 263	6	829, 903	1, 098, 389
Virginia	72	21, 454, 874	52	18, 243, 324	9, 523, 153	8, 720, 171	250, 073	198, 221	51, 852	20	3, 211, 550	3, 654, 208
Washington	44	11, 178, 899	33	9, 267, 492	4, 750, 170	4, 517, 322	105, 729	78, 019	27, 710	11	1, 911, 407	2, 262, 309
West Virginia	39	13, 202, 295	28	10, 827, 108	5, 403, 449	5, 423, 659	202, 127	157, 269	44, 858	11	2, 375, 187	3, 049, 871
Wisconsin	100	29, 358, 550	78	26, 030, 049	10, 557, 390	15, 472, 659	741, 135	586, 428	154, 707	22	3, 328, 501	4, 160, 893
Wyoming	3	1, 055, 551	2	954, 603	443, 172	511, 431	16, 028	423	15, 605	1	100, 948	108, 958
Total	6, 631	2, 563, 346, 201	4, 960	2, 328, 953, 376	905, 109, 065	1, 423, 844, 311	82, 906, 453	55, 562, 420	27, 344, 033	1, 671	234, 392, 825	295, 293, 934

[1] Credit for payment of estate inheritance, legacy, or succession taxes made to any of the several States, Territories, or District of Columbia. (Limited to 80 per cent of the total tax under the revenue act of 1926.)

TABLE 2-B.—*Estates of resident decedents—Date of death after June 2, 1924, and prior to February 26, 1926, taxed under the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit* [1] *and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	14	$2,374,833	13	$2,321,385	$1,011,131	$1,310,254	$25,185		$25,185	1	$53,448	$53,545
Alaska												
Arizona	5	2,550,689	4	2,518,610	651,298	1,867,312	127,501	$31,734	95,767	1	32,079	62,328
Arkansas	12	1,417,043	10	1,307,142	794,620	512,522	6,496	1,053	5,443	2	109,901	165,647
California	262	66,634,276	210	62,337,968	20,168,153	42,169,815	2,802,155	688,455	2,113,700	52	4,296,308	7,670,254
Colorado	20	2,715,950	14	2,329,605	1,125,561	1,204,044	30,488	7,622	22,866	6	386,345	536,718
Connecticut	42	11,456,208	36	10,439,983	5,655,299	4,784,684	129,887	32,228	97,659	6	1,016,225	1,168,734
Delaware	6	534,076	3	316,547	238,230	78,317	814	162	652	3	217,529	282,579
District of Columbia	41	9,323,247	34	8,673,640	3,466,386	5,207,254	153,897	7,178	146,719	7	649,607	742,315
Florida	53	22,685,996	43	21,955,178	6,430,309	15,524,869	1,837,699	444,263	1,393,436	10	730,818	1,025,400
Georgia	34	5,979,935	20	4,557,743	2,000,906	2,556,837	63,861	15,151	48,710	14	1,422,192	1,694,118
Hawaii	1	728,163	1	728,163	129,188	598,975	22,438	5,609	16,829			
Idaho	2	310,191	1	90,711	81,402	9,309	93	23	70	1	219,480	243,961
Illinois	262	41,462,712	179	34,330,214	15,363,456	18,966,758	749,382	180,361	569,021	83	7,132,498	8,774,203
Indiana	50	7,581,906	38	6,701,497	3,480,061	3,221,436	99,615	23,763	75,852	12	880,409	1,088,459
Iowa	123	11,434,533	70	7,735,344	4,629,890	3,105,454	50,182	8,639	41,543	53	3,699,189	4,739,517
Kansas	51	4,395,711	37	3,462,452	2,213,801	1,248,651	15,402	1,217	14,185	14	933,259	1,153,488
Kentucky	22	3,912,098	18	3,682,316	1,583,110	2,099,206	51,692	12,795	38,897	4	229,782	297,014
Louisiana	7	982,441	6	932,642	550,480	382,162	5,767	1,237	4,530	1	49,799	65,291
Maine	20	2,859,601	16	2,455,035	1,193,233	1,261,802	26,601	6,399	20,202	4	404,566	543,605
Maryland	47	10,974,647	37	9,626,667	3,718,653	5,908,014	276,747	62,361	214,386	10	1,347,980	1,618,201
Massachusetts	152	40,403,399	115	37,369,431	12,021,526	25,347,905	1,270,255	302,515	967,740	37	3,033,968	3,754,438
Michigan	82	14,607,300	69	13,049,181	5,568,064	7,481,117	189,006	44,928	144,078	13	1,558,119	1,866,818
Minnesota	26	3,496,271	16	2,741,245	1,300,671	1,440,574	32,389	5,632	26,757	10	755,026	865,141
Mississippi	14	1,989,080	7	1,002,602	573,825	428,777	7,097	1,625	5,472	7	986,478	1,507,882
Missouri	64	10,199,411	46	8,958,133	4,319,106	4,639,027	110,715	22,987	87,728	18	1,241,278	1,483,625
Montana	2	275,863	1	203,675	73,666	130,009	2,100	525	1,575	1	72,188	76,113
Nebraska	22	2,075,658	14	1,642,324	969,067	673,257	9,794	1,682	8,112	8	433,334	504,129
Nevada	1	69,883	1	69,883	59,059	10,824	108		108			
New Hampshire	13	2,055,393	11	1,885,096	1,290,733	594,363	8,790	1,090	7,700	2	170,297	267,652
New Jersey	92	25,047,990	75	23,849,721	11,256,484	12,593,237	435,909	106,529	329,380	17	1,198,269	1,546,336
New Mexico	4	284,587	1	62,722	50,000	12,722	127		127	3	221,865	347,160
New York	343	126,336,152	287	121,850,734	42,477,662	79,373,072	6,368,066	1,588,137	4,779,929	56	4,485,418	7,015,150
North Carolina	23	4,633,726	20	4,262,095	2,211,725	2,050,370	38,562	9,587	28,975	3	371,631	446,899

North Dakota	4	765, 267	3	702, 383	267, 938	434, 445	7, 630	1, 907	5, 723	1	62, 884	65, 744
Ohio	93	20, 267, 192	71	18, 531, 415	7, 596, 097	10, 935, 318	369, 299	90, 012	279, 287	22	1, 735, 777	2, 207, 785
Oklahoma	10	1, 402, 630	9	1, 330, 483	691, 667	638, 816	11, 884	2, 473	9, 411	1	72, 147	84, 218
Oregon	15	2, 119, 175	10	1, 386, 667	621, 635	765, 032	11, 742	2, 936	8, 806	5	732, 508	850, 649
Pennsylvania	186	43, 400, 573	145	37, 467, 003	16, 893, 559	20, 573, 444	763, 175	187, 627	575, 548	41	5, 933, 570	7, 320, 786
Rhode Island	24	5, 610, 929	19	4, 703, 146	2, 087, 566	2, 615, 580	58, 726	14, 019	44, 707	5	907, 783	1, 096, 909
South Carolina	12	1, 544, 809	8	1, 362, 030	630, 197	731, 833	16, 398	4, 086	12, 312	4	182, 779	345, 459
South Dakota	4	351, 496	3	293, 746	168, 326	125, 420	1, 316	329	987	1	57, 750	58, 396
Tennessee	18	3, 750, 100	13	3, 389, 308	1, 304, 919	2, 084, 389	57, 181	13, 999	43, 182	5	360, 792	396, 567
Texas	56	13, 509, 571	36	12, 376, 413	3, 984, 307	8, 392, 106	846, 654	7, 102	839, 552	20	1, 133, 158	1, 561, 999
Utah	3	482, 207	2	390, 593	127, 872	262, 721	5, 303	1, 326	3, 977	1	91, 614	95, 555
Vermont	11	2, 842, 625	9	2, 740, 038	670, 905	2, 069, 133	94, 374	20, 958	73, 416	2	102, 587	125, 710
Virginia	35	5, 658, 291	20	4, 636, 793	1, 958, 885	2, 677, 908	67, 464	16, 622	50, 842	15	1, 021, 498	1, 394, 029
Washington	14	1, 846, 414	10	1, 523, 749	739, 863	783, 886	13, 525	3, 332	10, 193	4	322, 665	355, 545
West Virginia	14	2, 144, 682	11	1, 890, 882	1, 163, 016	727, 866	12, 467	2, 955	9, 512	3	253, 800	325, 182
Wisconsin	34	9, 953, 427	29	9, 587, 852	4, 588, 640	4, 999, 212	212, 101	52, 862	159, 239	5	365, 575	456, 916
Wyoming	2	198, 687								2	198, 687	224, 285
Total	2, 447	557, 637, 044	1, 851	505, 762, 185	200, 152, 147	305, 610, 038	17, 498, 059	4, 038, 032	13, 460, 027	596	51, 874, 859	68, 572, 454

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax under the revenue act of 1924.)

TABLE 2-C.—*Estates of resident decedents—Date of death before June 2, 1924—Taxed under the revenue acts in force prior to the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, and total tax*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Number	Gross estate	Deductions
Alabama										
Alaska										
Arizona	1	$113,323	1	$113,323	$92,925	$20,398	$204			
Arkansas	17	1,511,818	15	1,404,612	836,176	568,436	8,932	2	$107,206	$124,381
California	14	2,417,807	10	2,116,817	739,964	1,376,853	48,835	4	300,990	327,134
Colorado	2	115,154	1	62,389	52,725	9,664	96	1	52,765	54,960
Connecticut	2	299,870	1	152,773	65,391	87,382	1,248	1	147,097	151,159
Delaware	1	78,575	1	78,575	51,150	27,425	274			
District of Columbia	1	73,289	1	73,289	63,725	9,564	96			
Florida	4	545,201	2	389,651	104,304	285,347	6,603	2	155,550	179,636
Georgia	1	217,411	1	217,411	162,084	55,327	607			
Hawaii										
Idaho										
Illinois	55	4,034,044	22	2,018,951	1,290,367	728,584	12,348	33	2,015,093	2,762,426
Indiana	3	154,421	2	107,506	105,445	2,061	21	1	46,915	53,318
Iowa	10	732,336	6	552,410	376,833	175,577	2,328	4	179,926	208,626
Kansas	5	316,182	4	272,333	204,833	67,500	675	1	43,849	53,851
Kentucky	1	64,956	1	64,956	52,493	12,463	125			
Louisiana	1	57,303						1	57,303	66,127
Maine	1	170,652						1	170,652	211,561
Maryland	5	360,703	3	223,131	163,728	59,403	594	2	137,572	202,608
Massachusetts	4	325,943	2	273,400	204,795	68,605	853	2	52,543	115,160
Michigan	8	806,565	6	691,627	493,333	198,294	2,957	2	114,938	131,447
Minnesota	5	719,593	3	387,269	315,006	72,263	826	2	332,324	422,792
Mississippi										
Missouri	29	2,277,789	19	1,739,226	1,122,263	616,963	8,954	10	538,563	588,861
Montana										
Nebraska	2	262,421	2	262,421	103,470	158,951	2,695			
Nevada										
New Hampshire										
New Jersey	6	490,478	3	321,962	215,943	106,019	2,980	3	168,516	198,730
New Mexico										
New York	63	5,702,467	27	2,958,468	2,022,919	935,549	13,581	36	2,743,999	3,267,740
North Carolina	3	247,212	2	127,583	103,019	24,564	246	1	119,629	150,514
North Dakota	3	206,183	1	109,829	80,318	29,511	295	2	96,354	110,999
Ohio	9	966,863	6	690,019	379,587	310,432	4,559	3	276,844	358,618
Oklahoma	2	107,940						2	107,940	114,887
Oregon										

Pennsylvania	9	871, 450	5	609, 605	314, 862	294, 743	5, 055	4	261, 845	309, 951
Rhode Island										
South Carolina										
South Dakota										
Tennessee										
Texas	2	576, 564	1	66, 486	57, 631	8, 855	177	1	510, 078	516, 254
Utah	2	177, 207	1	130, 122	55, 282	74, 840	997	1	47, 085	58, 102
Vermont										
Virginia	2	151, 505						2	151, 505	167, 716
Washington										
West Virginia	1	100, 045						1	100, 045	117, 606
Wisconsin	1	53, 050	1	53, 050	52, 743	307	3			
Wyoming										
Total	275	25, 306, 320	150	16, 269, 194	9, 883, 314	6, 385, 880	127, 164	125	9, 037, 126	11, 025, 164

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

[Returns filed from Jan. 1, 1927, to Dec 31, 1927]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under $50,000	229	$8,796,152	$18,434,317				
Gross estate over $50,000	2,163	286,508,658	356,457,235				
Net taxable estate:							
Under $50,000	2,690	350,057,965	292,019,371	$58,038,594	$583,178	$268,933	$314,245
$50,000 to $100,000	1,232	244,242,224	154,698,244	89,543,980	1,178,415	657,036	521,379
$100,000 to $200,000	1,259	364,182,601	183,172,640	181,009,961	3,462,062	2,112,573	1,349,489
$200,000 to $400,000	837	376,028,991	143,168,093	232,860,898	6,228,149	3,835,087	2,393,062
$400,000 to $600,000	350	249,587,931	78,790,914	170,797,017	5,872,610	3,511,442	2,361,163
$600,000 to $800,000	181	169,732,233	45,338,854	124,393,379	5,021,427	3,182,604	1,838,828
$800,000 to $1,000,000	105	131,504,903	37,912,367	93,592,536	4,319,749	2,559,137	1,760,612
$1,000,000 to $1,500,000	135	204,729,160	42,515,362	162,213,798	8,933,939	5,195,584	3,738,355
$1,500,000 to $2,000,000	55	121,614,081	27,314,365	94,299,716	6,120,230	3,456,496	2,663,734
$2,000,000 to $2,500,000	26	65,761,009	9,355,860	56,405,149	4,005,824	2,499,746	1,506,078
$2,500,000 to $3,000,000	19	66,655,428	14,966,374	51,689,054	4,058,647	2,457,890	1,600,757
$3,000,000 to $3,500,000	15	58,139,505	9,514,717	48,624,788	4,078,126	2,594,980	1,483,146
$3,500,000 to $4,000,000	16	68,056,586	8,138,833	59,917,753	5,565,267	2,677,416	2,887,851
$4,000,000 to $5,000,000	8	43,595,276	6,879,771	36,715,505	3,569,669	1,830,520	1,739,149
$5,000,000 to $6,000,000	12	78,536,727	12,812,039	65,724,688	7,242,569	3,144,468	4,098,101
$6,000,000 to $7,000,000	8	68,377,300	16,673,014	51,704,286	6,034,515	3,646,270	2,388,245
$7,000,000 to $8,000,000	1	9,203,842	2,124,893	7,078,949	826,921	410,662	416,259
$8,000,000 to $9,000,000	2	18,969,655	1,493,057	17,476,598	2,232,788	1,786,210	446,578
$9,000,000 to $10,000,000	3	33,439,752	5,218,915	28,220,837	4,027,846	1,902,644	2,125,202
$10,000,000 and over	7	128,569,586	23,036,843	105,532,743	17,169,745	11,870,754	5,298,991
Total	9,353	3,146,289,565	1,490,036,078	1,735,840,229	100,531,676	59,600,452	40,931,224

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926), and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

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

[Returns filed from January 1, 1927, to December 31, 1927]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under $50,000							
Gross estate over $50,000							
Net taxable estate:							
Under $50,000	1,252	$7,505,405	$182,651	$7,322,754	$74,341	$3,990	$70,351
$50 to $100,000	44	3,075,852	154,363	2,921,489	36,336	5,400	30,936
$100,000 to $200,000	29	4,150,736	332,599	3,818,137	197,311	15,625	181,686
$200,000 to $400,000	16	4,681,622	202,468	4,479,154	119,661	33,016	86,645
$400,000 to $600,000	2	1,086,194	73,466	1,012,728	35,524	2,055	33,469
$600,000 to $800,000							
$800,000 to $1,000,000	1	907,947	65,459	842,488	38,899	9,725	29,174
$1,000,000 to $1,500,000	1	1,486,966	74,429	1,412,537	81,503	26,781	54,722
$1,500,000 to $2,000,000	1	1,642,541	57,964	1,584,577	96,112		96,112
$2,000,000 to $2,500,000	1	2,408,189	25,252	2,382,937	171,794		171,794
$2,500,000 to $3,000,000							
$3,000,000 to $3,500,000							
$3,500,000 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	1,347	26,945,452	1,168,651	25,776,801	851,481	96,592	754,889

[1] Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.)

The number of returns filed for the period from September 9, 1916, to December 31, 1927, is as follows:

Historical comparison, by resident and nonresident decedents of number of returns, gross and net estate and tax, September 9, 1916, to December 31, 1927

	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, 1922–Dec. 31, 1922	13, 876	12, 563	1, 313	3, 014, 072, 723	2, 955, 959, 464	58, 113, 259
Jan. 1, 1923–Dec. 31, 1923	15, 119	13, 963	1, 156	2, 804, 327, 313	2, 774, 740, 672	29, 586, 641
Jan. 1, 1924–Dec. 31, 1924	14, 513	13, 011	1, 502	2, 566, 521, 698	2, 540, 922, 175	25, 599, 523
Jan. 1, 1925–Dec. 31, 1925	16, 019	14, 013	2, 006	3, 001, 088, 953	2, 958, 363, 744	42, 725, 209
Jan. 1, 1926–Dec. 31, 1926	14, 567	13, 142	1, 425	3, 407, 923, 034	3, 386, 266, 616	21, 656, 418
Jan. 1, 1927–Dec. 31, 1927	10, 700	9, 353	1, 347	3, 173, 235, 017	3, 146, 289, 565	26, 945, 452

	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, 1922–Dec. 31, 1922	1, 704, 974, 496	1, 652, 832, 089	52, 142, 407	120, 562, 181	117, 623, 821	2, 938, 360
Jan. 1, 1923–Dec. 31, 1923	1, 532, 061, 390	1, 504, 621, 046	27, 440, 344	89, 109, 477	88, 383, 941	725, 536
Jan. 1, 1924–Dec. 31, 1924	1, 395, 815, 832	1, 372, 420, 879	23, 394, 953	71, 939, 423	71, 451, 158	488, 265
Jan. 1, 1925–Dec. 31, 1925	1, 658, 869, 282	1, 621, 008, 326	37, 860, 956	87, 322, 284	86, 223, 095	1, 099, 189
Jan. 1, 1926–Dec. 31, 1926	1, 972, 536, 751	1, 951, 969, 366	20, 567, 385	101, 805, 202	101, 324, 152	481, 050
Jan. 1, 1927–Dec. 31, 1927	1, 761, 617, 030	1, 735, 840, 229	25, 776, 801	41, 686, 113	40, 931, 224	754, 889

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916–1926, inclusive

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and (1924 as amended by revenue act of 1926.). In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
			Rate per cent	*Rate per cent*	*Rate per cent*	*Rate per cent*	*Rate per cent*
----------	$50, 000	$50, 000	1	1½	2	1	1
$50, 000	100, 000	50, 000	2	3	4	2	2
100, 000	150, 000	50, 000	2	3	4	2	3
150, 000	200, 000	50, 000	3	4½	6	3	3
200, 000	250, 000	50, 000	3	4½	6	3	4
250, 000	400, 000	150, 000	4	6	8	4	4
400, 000	450, 000	50, 000	4	6	8	4	5
450, 000	600, 000	150, 000	5	7½	10	6	5
600, 000	750, 000	150, 000	5	7½	10	6	6
750, 000	800, 000	50, 000	5	7½	10	8	6
800, 000	1, 000, 000	200, 000	5	7½	10	8	7
1, 000, 000	1, 500, 000	500, 000	6	9	12	10	8
1, 500, 000	2, 000, 000	500, 000	6	9	12	12	9
2, 000, 000	2, 500, 000	500, 000	7	10½	14	14	10
2, 500, 000	3, 000, 000	500, 000	7	10½	14	14	11
3, 000, 000	3, 500, 000	500, 000	8	12	16	16	12
3, 500, 000	4, 000, 000	500, 000	8	12	16	16	13
4, 000, 000	5, 000, 000	1, 000, 000	9	13½	18	18	14
5, 000, 000	6, 000, 000	1, 000, 000	10	15	20	20	15
6, 000, 000	7, 000, 000	1, 000, 000	10	15	20	20	16
7, 000, 000	8, 000, 000	1, 000, 000	10	15	20	20	17
8, 000, 000	9, 000, 000	1, 000, 000	10	15	22	22	18
9, 000, 000	10, 000, 000	1, 000, 000	10	15	22	22	19
10, 000, 000	----------	----------	10	15	25	25	20

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916–1926, inclusive—Continued

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 as amended by revenue act of 1926. In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
Specific exemptions:			*Rate per cent*	*Rate per cent*	*Rate per cent*	*Rate per cent*	*Rate per cent*
Resident decedents			$50,000	$50,000	$50,000	$50,000	$100,000
Nonresident decedents							
Credits against estate tax:							
Credit for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or District of Columbia in respect to property included in the gross estate of the decedent for Federal estate tax purposes.						Not to exceed 25 per cent of total tax. (After 4.01 p. m. June 2, 1924, and prior to 10.25 a. m. Feb. 26, 1926.)	Not to exceed 80 per cent of total tax. (Subsequent to 10.25 a m. Feb. 26, 1926.)
Credit for gift tax paid						Total amount paid[1] upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid[1] upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's. gross estate for Federal estate tax purposes.

[1] Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926. (Gift tax repealed as of Jan. 1, 1926.)

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.

BASIC TABLES

INDIVIDUAL RETURNS

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and per cent of population filing returns; also number of returns, net income, net loss for prior year, exemptions from normal tax, tax, average net income and average tax per return, and relative percentages*

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Population as of July 1, 1926 (Bureau of the Census estimate)	Returns		Net income [1]		Net loss for prior year deducted from net income for net taxable income
		Number	Per cent	Amount	Per cent	
Alabama	2,526,000	28,540	0.69	$136,523,003	0.62	$119,466
Alaska [2]						
Arizona	445,000	10,509	.25	41,716,578	.19	223,444
Arkansas	1,903,000	19,363	.47	84,661,070	.39	105,340
California	4,316,000	315,344	7.62	1,571,673,688	7.16	3,869,766
Colorado	1,059,000	35,110	.85	154,804,655	.70	146,967
Connecticut	1,606,000	81,449	1.97	433,776,846	1.98	277,742
Delaware	240,000	9,301	.22	70,544,423	.32	3,592
District of Columbia	528,000	40,024	.97	198,055,768	.90	97,265
Florida	1,317,000	56,109	1.36	322,601,033	1.47	894,048
Georgia	3,139,000	36,744	.89	171,146,482	.78	237,003
Hawaii	299,000	9,146	.22	42,950,279	.19	5,714
Idaho	522,000	11,617	.28	39,887,951	.18	65,086
Illinois	7,203,000	374,725	9.05	1,995,011,009	9.09	1,963,467
Indiana	3,124,000	77,126	1.86	358,624,820	1.63	152,939
Iowa	2,423,000	49,476	1.20	203,015,362	.92	146,869
Kansas	1,821,000	32,732	.79	153,673,206	.70	253,286
Kentucky	2,524,000	32,821	.79	169,100,987	.77	90,501
Louisiana	1,919,000	38,996	.94	185,478,850	.84	355,658
Maine	790,000	19,709	.48	107,979,178	.49	257,513
Maryland	1,580,000	67,160	1.62	374,758,859	1.71	505,158
Massachusetts	4,197,000	224,042	5.41	1,147,576,498	5.23	404,525
Michigan	4,396,000	176,804	4.27	905,814,790	4.13	369,422
Minnesota	2,651,000	64,227	1.55	296,414,294	1.35	241,206
Mississippi	1,790,618	17,196	.42	64,859,892	.30	193,191
Missouri	3,498,000	99,509	2.40	512,801,163	2.34	654,266
Montana	695,000	16,191	.39	59,289,994	.27	396,814
Nebraska	1,385,000	33,532	.81	134,153,838	.61	152,159
Nevada	77,407	4,797	.12	16,795,822	.08	18,867
New Hampshire	454,000	15,276	.37	66,743,817	.30	63,641
New Jersey	3,680,000	176,320	4.26	1,032,297,571	4.70	598,710
New Mexico	388,000	6,513	.16	24,631,507	.11	87,556
New York	11,304,000	753,044	18.19	4,984,020,281	22.70	5,992,137
North Carolina	2,858,000	35,332	.85	153,231,981	.70	57,359
North Dakota	641,192	9,881	.24	33,169,117	.15	33,324
Ohio	6,600,000	231,196	5.59	1,146,495,871	5.22	1,203,557
Oklahoma	2,342,000	37,497	.91	223,036,805	1.02	625,042
Oregon	877,000	30,955	.75	135,030,190	.61	182,878
Pennsylvania	9,614,000	397,575	9.61	2,138,168,594	9.74	1,480,711
Rhode Island	693,000	26,362	.64	155,050,974	.71	78,226
South Carolina	1,826,000	13,809	.33	53,060,331	.24	55,991
South Dakota	689,000	12,414	.30	38,153,263	.17	14,616
Tennessee	2,468,000	35,495	.86	175,714,293	.80	383,974
Texas	5,313,000	111,438	2.69	547,562,501	2.49	3,406,860
Utah	514,000	13,568	.33	53,832,169	.25	74,539
Vermont	352,428	8,646	.21	42,209,083	.19	53,286
Virginia	2,519,000	37,797	.91	176,024,673	.80	195,249
Washington	1,593,036	61,950	1.50	245,592,050	1.12	458,262
West Virginia	1,669,000	32,544	.79	141,396,917	.64	56,945
Wisconsin	2,885,000	99,251	2.40	407,642,742	1.86	48,018
Wyoming	236,000	8,930	.22	31,750,581	.14	59,612
Total	117,489,681	4,138,092	100.00	21,958,505,649	100.00	27,411,767

Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Alaska included in the State of Washington.

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and per cent of population filing returns; also number of returns, net income, net loss for prior year, exemptions from normal tax, tax, average net income and average tax per return, and relative percentages*—Continued

States and Territories	Exemption from normal tax			
	Personal exemption	Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years
Alabama	$88, 378, 922	$14, 917, 999	$166, 773	$2, 384, 044
Alaska[1]				
Arizona	29, 682, 425	4, 333, 839	30, 591	195, 148
Arkansas	63, 120, 274	10, 300, 077	102, 537	101, 298
California	906, 934, 140	248, 428, 918	1, 392, 288	72, 430, 401
Colorado	102, 734, 690	27, 042, 710	321, 679	3, 698, 418
Connecticut	231, 804, 498	114, 167, 231	739, 615	16, 400, 738
Delaware	26, 269, 541	29, 860, 871	99, 176	3, 761, 444
District of Columbia	107, 038, 899	29, 474, 579	411, 537	5, 484, 851
Florida	172, 472, 225	52, 219, 566	460, 263	11, 960, 642
Georgia	112, 186, 180	25, 236, 638	118, 536	1, 869, 781
Hawaii	30, 011, 298	11, 044, 514	24, 248	1, 109, 057
Idaho	35, 552, 108	2, 875, 368	23, 169	
Illinois	1, 066, 543, 570	313, 696, 394	2, 250, 668	73, 072, 607
Indiana	230, 384, 301	53, 838, 344	884, 802	20, 702, 477
Iowa	149, 206, 453	29, 633, 764	150, 018	1, 626, 630
Kansas	102, 587, 324	15, 562, 667	157, 327	1, 071, 885
Kentucky	99, 917, 633	33, 608, 211	561, 790	2, 373, 227
Louisiana	115, 129, 502	29, 873, 635	361, 806	2, 066, 080
Maine	58, 999, 307	23, 769, 997	202, 741	6, 505, 212
Maryland	196, 476, 886	71, 148, 738	756, 147	13, 093, 024
Massachusetts	638, 850, 263	273, 326, 780	2, 144, 725	43, 952, 142
Michigan	493, 874, 064	159, 845, 905	1, 257, 060	43, 729, 925
Minnesota	190, 771, 497	55, 887, 038	493, 386	4, 677, 856
Mississippi	56, 206, 455	6, 768, 238	69, 281	477, 388
Missouri	299, 650, 520	97, 106, 277	1, 347, 246	16, 441, 372
Montana	45, 463, 995	5, 241, 842	72, 925	196, 142
Nebraska	106, 387, 580	13, 794, 544	101, 059	514, 796
Nevada	11, 904, 682	1, 517, 433	7, 569	81, 080
New Hampshire	42, 834, 077	15, 878, 265	116, 266	1, 454, 520
New Jersey	519, 393, 357	178, 204, 433	1, 142, 885	37, 893, 787
New Mexico	19, 194, 644	1, 992, 481	12, 924	326, 911
New York	2, 204, 626, 405	1, 019, 252, 270	10, 005, 506	288, 610, 364
North Carolina	110, 692, 761	30, 437, 391	238, 142	2, 588, 863
North Dakota	31, 699, 090	2, 138, 662	23, 187	58, 958
Ohio	682, 471, 399	238, 947, 019	3, 112, 345	45, 279, 709
Oklahoma	126, 319, 943	27, 065, 983	327, 251	10, 482, 223
Oregon	89, 115, 502	15, 317, 313	217, 358	3, 830, 448
Pennsylvania	1, 168, 766, 847	412, 882, 227	3, 881, 777	123, 593, 321
Rhode Island	76, 638, 581	38, 617, 747	347, 370	4, 440, 350
South Carolina	43, 987, 334	7, 426, 768	30, 771	67, 530
South Dakota	39, 824, 262	2, 327, 449	52, 818	378
Tennessee	109, 462, 040	28, 242, 340	191, 487	3, 392, 086
Texas	318, 879, 488	60, 746, 408	805, 900	18, 320, 839
Utah	41, 255, 112	8, 934, 407	92, 664	442, 110
Vermont	24, 898, 096	9, 478, 779	58, 560	683, 783
Virginia	115, 073, 101	35, 259, 898	362, 199	3, 499, 792
Washington	167, 822, 862	27, 624, 795	299, 234	2, 978, 397
West Virginia	96, 879, 064	30, 197, 438	422, 274	2, 595, 228
Wisconsin	300, 394, 080	63, 278, 996	289, 278	12, 396, 872
Wyoming	25, 308, 292	2, 817, 088	42, 615	3, 400
Total	12, 124, 075, 569	4, 011, 590, 274	36, 781, 773	912, 917, 534

[1] Alaska included in the State of Washington.

TABLE 1.—*Individual returns—Distribution by States and Territories, showing population and per cent of population filing returns; also number of returns, net income, net loss for prior year, exemptions from normal tax, tax, average net income and average tax per return and relative percentages*—Continued

States and Territories	Tax		Average net income per return	Average income tax per return	Per cent of population filing returns
	Amount	Per cent			
Alabama	$2,449,196	0.33	$4,783.57	$85.82	1.13
Alaska [1]					
Arizona	498,896	.07	3,969.60	47.47	2.36
Arkansas	1,481,272	.20	4,372.31	76.50	1.02
California	46,238,346	6.31	4,984.00	146.63	7.31
Colorado	2,959,248	.40	4,409.13	84.29	3.32
Connecticut	13,751,314	1.88	5,325.75	168.83	5.07
Delaware	5,100,884	.70	7,584.61	548.42	3.88
District of Columbia	5,526,436	.75	4,948.43	138.08	7.58
Florida	10,415,636	1.42	5,749,54	185.63	4.26
Georgia	2,888,409	.39	4,657.81	78 61	1.17
Hawaii	1,096,213	.15	4,696.07	119.86	3.06
Idaho	184,344	.03	3,433.58	15.87	2.23
Illinois	64,213,839	8.77	5,323.93	171.36	5.20
Indiana	9,934,476	1.36	4,649.86	128.81	2.47
Iowa	2,917,845	.40	4,103.31	58.97	2.04
Kansas	2,756,049	.38	4,694.89	84.20	1.80
Kentucky	3,226,344	.44	5,152.22	98.30	1.30
Louisiana	3,311,535	.45	4,756.36	84.92	2.03
Maine	3,419,490	.47	5,478.67	173.50	2.49
Maryland	11,517,168	1.57	5,580.09	171.49	4.25
Massachusetts	37,115,976	5.07	5,122.15	165.67	5.34
Michigan	32,408,357	4.42	5,123.27	183.30	4.02
Minnesota	6,475,311	.88	4,615.10	100.82	2.42
Mississippi	643,744	.09	3,771.80	37.44	.96
Missouri	13,496,872	1.84	5,153.31	135.63	2.84
Montana	561,833	.08	3,661.91	34.70	2.33
Nebraska	1,381,307	.19	4,000.77	41.19	2.42
Nevada	195,497	.03	3,501.32	40.75	6.20
New Hampshire	1,201,298	.16	4,369.19	78.64	3.36
New Jersey	32,858,092	4.49	5,854.68	186.35	4.70
New Mexico	227,471	.03	3,781.90	34.93	1.68
New York	247,164,324	33.74	6,618.50	328.22	6.66
North Carolina	3,398,245	.46	4,336.92	96.18	1.24
North Dakota	180,012	.02	3,356.86	18.22	1.54
Ohio	32,839,052	4.48	4,958.98	142.04	3.50
Oklahoma	8,134,654	1.11	5,948.12	216.94	1.60
Oregon	2,175,322	.30	4,362.14	70.27	3.53
Pennsylvania	76,887,315	10.50	5,378.03	193.39	4.14
Rhode Island	5,545,787	.76	5,881.61	210.37	3.80
South Carolina	420,164	.06	3,842.45	30.43	.76
South Dakota	208,893	.03	3,073.41	16.83	1.80
Tennessee	3,651,457	.50	4,950.40	102.87	1.44
Texas	12,681,529	1.73	4,913.61	113.80	2.10
Utah	628,773	.09	3,967.58	46.34	2.64
Vermont	821,296	.11	4,881.92	94.99	2.45
Virginia	3,495,042	.48	4,657.11	92.47	1.50
Washington	2,800,548	.38	3,964.36	45.21	3.89
West Virginia	2,304,313	.31	4,344.79	70.81	1.95
Wisconsin	8,418,047	1.15	4,107.19	84.82	3.44
Wyoming	263,319	.04	3,555.50	29.49	3.78
Total	732,470,790	100.00	5,306.43	177.01	3.52

[1] Alaska included in the State of Washington.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net loss for prior year, exemptions from normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax*

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Number of returns	Net income [1]	Net loss for prior year deducted from net income for net taxable income	Exemption from normal tax	
				Personal exemption	Dividends
Under $1,000 [2]	107,664	$60,413,206		$278,781,323	$19,441,185
Under $1,000	11,849	6,824,342		523,239	2,174,298
$1,000 to $2,000 [2]	459,956	723,613,015		1,259,297,118	34,224,597
$1,000 to $2,000	585,563	1,024,304,107		893,131,446	10,345,405
$2,000 to $3,000 [2]	384,994	955,166,894		1,412,690,489	49,562,062
$2,000 to $3,000	452,798	1,087,736,304		712,616,668	33,998,777
$3,000 to $4,000 [2]	487,849	1,710,506,758		1,958,995,799	83,676,231
$3,000 to $4,000	238,429	859,849,539		576,428,572	36,734,615
$4,000 to $5,000 [2]	181,346	790,337,505		803,619,827	103,869,196
$4,000 to $5,000	332,776	1,512,095,033		1,117,719,726	56,201,431
$5,000 to $6,000 [2]	21,588	116,716,459	$767,720	90,438,338	47,032,810
$5,000 to $6,000	177,484	971,406,336	83,016	629,266,757	43,076,102
$6,000 to $7,000 [2]	9,633	62,142,594	734,845	33,451,155	41,630,420
$6,000 to $7,000	125,847	813,841,336	139,441	448,086,532	49,157,172
$7,000 to $8,000 [2]	5,967	44,536,547	699,577	18,528,516	35,947,318
$7,000 to $8,000	92,646	692,253,391	207,075	329,265,048	51,052,864
$8,000 to $9,000 [2]	4,402	37,294,822	681,384	13,333,933	31,315,079
$8,000 to $9,000	65,442	555,000,529	159,328	230,379,207	51,044,368
$9,000 to $10,000 [2]	3,703	35,145,277	660,710	10,838,671	32,022,849
$9,000 to $10,000	53,837	510,616,075	182,870	189,854,656	53,030,313
$10,000 to $11,000	43,039	450,944,931	636,337	148,329,809	75,536,015
$11,000 to $12,000	34,578	397,023,016	600,193	118,434,143	71,193,215
$12,000 to $13,000	27,968	349,072,990	538,624	95,700,076	66,840,169
$13,000 to $14,000	23,455	316,262,256	576,423	79,446,309	63,168,140
$14,000 to $15,000	19,776	286,555,006	644,405	66,721,765	61,555,402
$15,000 to $20,000	63,447	1,092,740,621	2,944,556	220,405,311	263,095,242
$20,000 to $25,000	34,467	768,023,662	2,439,761	113,559,996	214,057,777
$25,000 to $30,000	21,180	578,550,254	1,477,334	68,614,664	177,722,004
$30,000 to $40,000	23,701	815,439,823	2,487,481	75,928,216	278,501,230
$40,000 to $50,000	12,603	560,663,142	1,012,696	39,542,976	210,383,129
$50,000 to $60,000	7,698	420,308,939	1,035,519	23,823,892	166,593,465
$60,000 to $70,000	5,050	326,378,817	615,224	15,392,174	135,912,539
$70,000 to $80,000	3,414	254,849,732	719,175	10,354,952	109,306,610
$80,000 to $90,000	2,534	214,823,387	524,817	7,707,687	93,527,730
$90,000 to $100,000	1,824	172,978,259	186,453	5,477,110	73,443,274
$100,000 to $150,000	4,724	570,189,915	1,469,004	13,933,353	271,148,040
$150,000 to $200,000	1,845	317,269,021	1,650,793	5,311,438	147,969,759
$200,000 to $250,000	897	200,251,373	705,521	2,542,670	88,437,114
$250,000 to $300,000	525	143,891,155	742,747	1,442,383	65,079,907
$300,000 to $400,000	576	198,756,733	1,204,947	1,490,423	91,522,082
$400,000 to $500,000	316	141,457,429	718,899	850,430	59,459,843
$500,000 to $750,000	325	194,732,900	164,892	872,763	99,127,202
$750,000 to $1,000,000	143	123,148,302		355,103	55,750,386
$1,000,000 to $1,500,000	117	143,321,982		289,956	51,119,822
$1,500,000 to $2,000,000	43	73,421,801		119,100	25,389,186
$2,000,000 to $3,000,000	34	86,278,668		97,400	42,201,959
$3,000,000 to $4,000,000	14	48,360,343		42,500	18,355,082
$4,000,000 to $5,000,000	9	41,335,421		15,550	13,254,408
$5,000,000 and over	14	101,675,702		26,400	56,402,451
Total	4,138,092	21,958,505,649	27,411,767	12,124,075,569	4,011,590,274
Nontaxable [2]	1,667,102	4,535,873,077	3,544,236	5,879,975,169	478,721,747
Taxable	2,470,990	17,422,632,572	23,867,531	6,244,100,400	3,532,868,527

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net loss for prior year, exemptions from normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax*—Continued

Income classes	Exemption from normal tax—Continued		Tax before deducting tax credits			
	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent tax on capital net gain from sale of assets held more than 2 years	Total
Under $1,000 [2]						
Under $1,000			$72,860			$72,860
$1,000 to $2,000 [2]						
$1,000 to $2,000			2,344,770			2,344,770
$2,000 to $3,000 [2]						
$2,000 to $3,000			5,597,322			5,597,322
$3,000 to $4,000 [2]						
$3,000 to $4,000			4,071,994			4,071,994
$4,000 to $5,000 [2]						
$4,000 to $5,000			5,560,115			5,560,115
$5,000 to $6,000 [2]						
$5,000 to $6,000			4,637,656			4,637,656
$6,000 to $7,000 [2]						
$6,000 to $7,000			4,999,519			4,999,519
$7,000 to $8,000 [2]						
$7,000 to $8,000			5,112,506			5,112,506
$8,000 to $9,000 [2]						
$8,000 to $9,000			4,784,353			4,784,353
$9,000 to $10,000 [2]						
$9,000 to $10,000			5,093,181			5,093,181
$10,000 to $11,000	$1,372,044		4,813,238	$207,798		5,021,036
$11,000 to $12,000	1,232,543		4,684,939	512,335		5,197,274
$12,000 to $13,000	1,186,533		4,518,919	694,964		5,213,883
$13,000 to $14,000	1,121,691		4,502,449	817,097		5,319,546
$14,000 to $15,000	1,168,216		4,446,736	984,389		5,431,125
$15,000 to $20,000	4,654,335		19,595,338	7,957,400		27,552,738
$20,000 to $25,000	3,480,271		15,782,190	11,762,408		27,544,598
$25,000 to $30,000	2,574,801		12,803,173	14,241,270		27,044,443
$30,000 to $40,000	3,822,155	$8,887,493	18,641,178	29,111,883	$1,084,407	48,837,468
$40,000 to $50,000	2,979,702	19,271,944	12,439,087	27,235,373	2,341,838	42,016,298
$50,000 to $60,000	1,975,308	27,297,735	8,816,179	24,678,777	3,400,720	36,895,676
$60,000 to $70,000	1,781,698	31,410,927	6,380,809	22,124,276	3,799,656	32,304,741
$70,000 to $80,000	1,156,417	30,202,764	4,787,226	19,344,975	3,743,414	27,875,615
$80,000 to $90,000	948,135	27,588,874	3,926,862	18,051,532	3,419,689	25,398,083
$90,000 to $100,000	733,691	25,009,664	3,161,377	15,511,774	3,098,525	21,771,676
$100,000 to $150,000	2,069,696	100,669,193	9,251,055	57,233,374	12,489,796	78,974,225
$150,000 to $200,000	1,009,937	68,870,519	4,924,338	35,426,641	8,493,504	48,844,483
$200,000 to $250,000	492,671	52,095,023	2,954,519	22,716,136	6,445,317	32,115,972
$250,000 to $300,000	357,313	36,548,760	2,183,770	17,533,996	4,373,927	24,091,693
$300,000 to $400,000	866,313	63,301,064	2,311,583	22,665,520	7,812,395	32,789,498
$400,000 to $500,000	298,619	56,482,294	1,418,815	14,470,089	7,033,273	22,922,177
$500,000 to $750,000	409,434	66,866,511	1,820,671	23,060,337	8,330,680	33,211,688
$750,000 to $1,000,000	291,347	49,744,044	1,049,729	13,584,917	6,198,741	20,833,387
$1,000,000 to $1,500,000	389,684	75,398,695	984,276	12,718,370	9,402,014	23,104,660
$1,500,000 to $2,000,000	38,297	39,782,657	506,076	6,402,673	4,967,259	11,876,008
$2,000,000 to $3,000,000	141,877	40,529,620	600,944	9,672,538	4,579,820	14,853,302
$3,000,000 to $4,000,000	120,228	26,182,101	328,274	4,494,917	3,173,168	7,996,359
$4,000,000 to $5,000,000	10,775	22,105,377	405,771	3,786,922	2,759,148	6,951,841
$5,000,000 and over	98,042	44,672,335	285,587	11,327,765	5,562,414	17,175,766
Total	36,781,773	912,917,534	200,599,384	448,330,446	112,509,705	761,439,535
Nontaxable [2]						
Taxable	36,781,773	912,917,534	200,599,384	448,330,446	112,509,705	761,439,535

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 2.—*Individual returns—Distribution by income classes, showing the number of returns, net income, net loss for prior year, exemptions from normal tax, tax before deducting tax credits, tax credits, net tax, average amount of tax per return, and average rate of tax*—Continued

Income classes	Tax credits		Net tax		
	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	Amount	Average amount per return	Rate of tax on net income (per cent)
Under $1,000 [2]					
Under $1,000	$17,322		$55,538	$4.69	0.81
$1,000 to $2,000 [2]					
$1,000 to $2,000	583,537		1,761,233	3.00	.17
$2,000 to $3,000 [2]					
$2,000 to $3,000	1,380,620		4,216,702	9.31	.39
$3,000 to $4,000 [2]					
$3,000 to $4,000	993,914		3,078,080	12.91	.36
$4,000 to $5,000 [2]					
$4,000 to $5,000	1,392,762		4,167,353	12.52	.28
$5,000 to $6,000 [2]					
$5,000 to $6,000	975,929		3,661,727	20.63	.38
$6,000 to $7,000 [2]					
$6,000 to $7,000	933,461		4,066,058	32.31	.50
$7,000 to $8,000 [2]					
$7,000 to $8,000	864,608		4,247,898	45.85	.61
$8,000 to $9,000 [2]					
$8,000 to $9,000	782,309		4,002,044	61.15	.72
$9,000 to $10,000 [2]					
$9,000 to $10,000	798,713		4,294,468	79.77	.84
$10,000 to $11,000	724,482		4,296,554	99.83	.95
$11,000 to $12,000	714,955		4,482,319	129.63	1.13
$12,000 to $13,000	665,932		4,547,951	162.61	1.30
$13,000 to $14,000	657,727		4,661,819	198.76	1.47
$14,000 to $15,000	663,941		4,767,184	241.06	1.66
$15,000 to $20,000	3,117,409		24,435,329	385.13	2.24
$20,000 to $25,000	2,270,951		25,273,647	733.27	3.29
$25,000 to $30,000	1,529,834		25,514,609	1,204.66	4.41
$30,000 to $40,000	1,825,958	$312,713	46,698,797	1,970.08	5.73
$40,000 to $50,000	1,014,911	418,113	40,583,274	3,220.13	7.24
$50,000 to $60,000	652,047	369,689	35,873,940	4,660.16	8.54
$60,000 to $70,000	427,122	384,287	31,493,332	6,236.30	9.65
$70,000 to $80,000	309,523	237,387	27,328,705	8,004.89	10.72
$80,000 to $90,000	244,565	267,274	24,886,244	9,820.93	11.58
$90,000 to $100,000	177,776	229,532	21,364,368	11,712.92	12.35
$100,000 to $150,000	450,357	623,731	77,900,137	16,490.29	13.66
$150,000 to $200,000	184,980	309,781	48,349,722	26,205.81	15.24
$200,000 to $250,000	90,409	192,938	31,832,625	35,487.88	15.90
$250,000 to $300,000	56,439	220,445	23,814,809	45,361.54	16.55
$300,000 to $400,000	54,021	274,236	32,461,241	56,356.32	16.33
$400,000 to $500,000	30,079	97,712	22,794,386	72,134.13	16.11
$500,000 to $750,000	28,179	217,903	32,965,606	101,432.63	16.92
$750,000 to $1,000,000	12,716	120,911	20,699,760	144,753.57	16.81
$1,000,000 to $1,500,000	9,432	45,100	23,050,128	197,009.64	16.08
$1,500,000 to $2,000,000	4,012		11,871,996	276,092.93	16.17
$2,000,000 to $3,000,000	3,550		14,849,752	436,757.41	17.21
$3,000,000 to $4,000,000	1,252		7,995,107	571,079.07	16.53
$4,000,000 to $5,000,000	264		6,951,577	772,397.44	16.82
$5,000,000 and over	995		17,174,771	1,226,769.36	16.89
Total	24,646,993	4,321,752	732,470,790	177.01	3.34
Nontaxable [2]					
Taxable	24,646,993	4,321,752	732,470,790	177.01	3.34

[2] Nontaxable. Specific exemptions exceed net income.

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	119,513	2.89	4,138,092	100.00	119,513	2.89
$1,000 to $2,000	1,045,519	25.26	4,018,579	97.11	1,165,032	28.15
$2,000 to $3,000	837,792	20.25	2,973,060	71.85	2,002,824	48.40
$3,000 to $4,000	726,278	17.55	2,135,268	51.60	2,729,102	65.95
$4,000 to $5,000	514,122	12.42	1,408,990	34.05	3,243,224	78.37
$5,000 to $6,000	199,072	4.81	894,868	21.63	3,442,296	83.18
$6,000 to $7,000	135,480	3.27	695,796	16.82	3,577,776	86.45
$7,000 to $8,000	98,613	2.38	560,316	13.55	3,676,389	88.83
$8,000 to $9,000	69,844	1.69	461,703	11.17	3,746,233	90.52
$9,000 to $10,000	57,540	1.39	391,859	9.48	3,803,773	91.91
$10,000 to $11,000	43,039	1.04	334,319	8.09	3,846,812	92.95
$11,000 to $12,000	34,578	.84	291,280	7.05	3,881,390	93.79
$12,000 to $13,000	27,968	.68	256,702	6.21	3,909,358	94.47
$13,000 to $14,000	23,455	.567	228,734	5.53	3,932,813	95.037
$14,000 to $15,000	19,776	.477	205,279	4.963	3,952,589	95.514
$15,000 to $20,000	63,447	1.533	185,503	4.486	4,016,036	97.047
$20,000 to $25,000	34,467	.833	122,056	2.953	4,050,503	97.880
$25,000 to $30,000	21,180	.512	87,589	2.120	4,071,683	98.392
$30,000 to $40,000	23,704	.573	66,409	1.608	4,095,387	98.965
$40,000 to $50,000	12,603	.305	42,705	1.035	4,107,990	99.270
$50,000 to $60,000	7,698	.186	30,102	.730	4,115,688	99.456
$60,000 to $70,000	5,050	.122	22,404	.544	4,120,738	99.578
$70,000 to $80,000	3,414	.083	17,354	.422	4,124,152	99.661
$80,000 to $90,000	2,534	.061	13,940	.339	4,126,686	99.722
$90,000 to $100,000	1,824	.044	11,406	.278	4,128,510	99.766
$100,000 to $150,000	4,724	.114	9,582	.234	4,133,234	99.880
$150,000 to $200,000	1,845	.045	4,858	.120	4,135,079	99.925
$200,000 to $250,000	897	.022	3,013	.075	4,135,976	99.947
$250,000 to $300,000	525	.013	2,116	.053	4,136,501	99.960
$300,000 to $400,000	576	.014	1,591	.040	4,137,077	99.974
$400,000 to $500,000	316	.008	1,015	.026	4,137,393	99.982
$500,000 to $750,000	325	.008	699	.018	4,137,718	99.990
$750,000 to $1,000,000	143	.004	374	.010	4,137,861	99.994
$1,000,000 to $1,500,000	117	.003	231	.006	4,137,978	99.997
$1,500,000 to $2,000,000	43	.0011	114	.003	4,138,021	99.9981
$2,000,000 to $3,000,000	34	.0009	71	.0019	4,138,055	99.9990
$3,000,000 to $4,000,000	14	.0004	37	.0010	4,138,069	99.9994
$4,000,000 to $5,000,000	9	.0002	23	.0006	4,138,078	99.9996
$5,000,000 and over	14	.0004	14	.0004	4,138,092	100.00
Total	4,138,092	100.00				

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

Income classes	Net income [1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$67,237,548	0.31	$21,958,505,649	100.00	$67,237,548	0.31
$1,000 to $2,000	1,747,917,122	7.96	21,891,268,101	99.69	1,815,154,670	8.27
$2,000 to $3,000	2,042,903,198	9.30	20,143,350,979	91.73	3,858,057,868	17.57
$3,000 to $4,000	2,570,356,297	11.71	18,100,447,781	82.43	6,428,414,165	29.28
$4,000 to $5,000	2,302,432,538	10.49	15,530,091,484	70.72	8,730,846,703	39.77
$5,000 to $6,000	1,088,122,795	4.96	13,227,658,946	60.23	9,818,969,498	44.73
$6,000 to $7,000	875,983,930	3.99	12,139,536,151	55.27	10,694,953,428	48.72
$7,000 to $8,000	736,789,938	3.36	11,263,552,221	51.28	11,431,743,366	52.08
$8,000 to $9,000	592,295,351	2.70	10,526,762,283	47.92	12,024,038,717	54.78
$9,000 to $10,000	545,761,352	2.48	9,934,466,932	45.22	12,569,800,069	57.26
$10,000 to $11,000	450,944,931	2.05	9,388,705,580	42.74	13,020,745,000	59.31
$11,000 to $12,000	397,023,016	1.81	8,937,760,649	40.69	13,417,768,016	61.12
$12,000 to $13,000	349,072,990	1.59	8,540,737,633	38.88	13,766,841,006	62.71
$13,000 to $14,000	316,262,256	1.44	8,191,664,643	37.29	14,083,103,262	64.15
$14,000 to $15,000	286,555,006	1.30	7,875,402,387	35.85	14,369,658,268	65.45
$15,000 to $20,000	1,092,740,621	4.98	7,588,847,381	34.55	15,462,398,889	70.43
$20,000 to $25,000	768,023,662	3.50	6,496,106,760	29.57	16,230,422,551	73.93
$25,000 to $30,000	578,550,254	2.63	5,728,083,098	26.07	16,808,972,805	76.56
$30,000 to $40,000	815,439,823	3.71	5,149,532,844	23.44	17,624,412,628	80.27
$40,000 to $50,000	560,663,142	2.55	4,334,093,021	19.73	18,185,075,770	82.82
$50,000 to $60,000	420,308,939	1.91	3,773,429,879	17.18	18,605,384,709	84.73
$60,000 to $70,000	326,378,817	1.49	3,353,120,940	15.27	18,931,763,526	86.22
$70,000 to $80,000	254,849,732	1.16	3,026,742,123	13.78	19,186,613,258	87.38
$80,000 to $90,000	214,823,387	.98	2,771,892,391	12.62	19,401,436,645	88.36
$90,000 to $100,000	172,978,259	.78	2,557,069,004	11.64	19,574,414,904	89.14
$100,000 to $150,000	570,189,915	2.60	2,384,090,745	10.86	20,144,604,819	91.74
$150,000 to $200,000	317,269,021	1.45	1,813,900,830	8.26	20,461,873,840	93.19
$200,000 to $250,000	200,251,373	.91	1,496,631,809	6.81	20,662,125,213	94.10
$250,000 to $300,000	143,891,155	.66	1,296,380,436	5.90	20,806,016,368	94.76
$300,000 to $400,000	198,756,733	.91	1,152,489,281	5.24	21,004,773,101	95.67
$400,000 to $500,000	141,457,429	.64	953,732,548	4.33	21,146,230,530	96.31
$500,000 to $750,000	194,732,900	.89	812,275,119	3.69	21,340,963,430	97.20
$750,000 to $1,000,000	123,148,302	.56	617,542,219	2.80	21,464,111,732	97.76
$1,000,000 to $1,500,000	143,321,982	.65	494,393,917	2.24	21,607,433,714	98.41
$1,500,000 to $2,000,000	73,421,801	.33	351,071,935	1.59	21,680,855,515	98.74
$2,000,000 to $3,000,000	86,278,668	.39	277,650,134	1.26	21,767,134,183	99.13
$3,000,000 to $4,000,000	48,360,343	.22	191,371,466	.87	21,815,494,526	99.35
$4,000,000 to $5,000,000	41,335,421	.19	143,011,123	.65	21,856,829,947	99.54
$5,000,000 and over	101,675,702	.46	101,675,702	.46	21,958,505,649	100.00
Total	21,958,505,649	100.00				

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

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

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$55,538	0.01	$732,470,790	100.00	$55,538	0.01
$1,000 to $2,000	1,761,233	.24	732,415,252	99.99	1,816,771	.25
$2,000 to $3,000	4,216,702	.57	730,654,019	99.75	6,033,473	.82
$3,000 to $4,000	3,078,080	.42	726,437,317	99.18	9,111,553	1.24
$4,000 to $5,000	4,167,353	.57	723,359,237	98.76	13,278,906	1.81
$5,000 to $6,000	3,661,727	.50	719,191,884	98.19	16,940,633	2.31
$6,000 to $7,000	4,066,058	.56	715,530,157	97.69	21,006,691	2.87
$7,000 to $8,000	4,247,898	.58	711,464,099	97.13	25,254,589	3.45
$8,000 to $9,000	4,002,044	.55	707,216,201	96.55	29,256,633	4.00
$9,000 to $10,000	4,294,468	.59	703,214,157	96.00	33,551,101	4.59
$10,000 to $11,000	4,296,554	.59	698,919,689	95.41	37,847,655	5.18
$11,000 to $12,000	4,482,319	.61	694,623,135	94.82	42,329,974	5.79
$12,000 to $13,000	4,547,951	.62	690,140,816	94.21	46,877,925	6.41
$13,000 to $14,000	4,661,819	.64	685,592,865	93.59	51,539,744	7.05
$14,000 to $15,000	4,767,184	.65	680,931,046	92.95	56,306,928	7.70
$15,000 to $20,000	24,435,329	3.33	676,163,862	92.30	80,742,257	11.03
$20,000 to $25,000	25,273,647	3.45	651,728,533	88.97	106,015,904	14.48
$25,000 to $30,000	25,514,609	3.48	626,454,886	85.52	131,530,513	17.96
$30,000 to $40,000	46,698,797	6.38	600,940,277	82.04	178,229,310	24.34
$40,000 to $50,000	40,583,274	5.54	554,241,480	75.66	218,812,584	29.88
$50,000 to $60,000	35,873,940	4.90	513,658,206	70.12	254,686,524	34.78
$60,000 to $70,000	31,493,332	4.30	477,784,266	65.22	286,179,856	39.08
$70,000 to $80,000	27,328,705	3.73	446,290,934	60.92	313,508,561	42.81
$80,000 to $90,000	24,886,244	3.40	418,962,229	57.19	338,394,805	46.21
$90,000 to $100,000	21,364,368	2.92	394,075,985	53.79	359,759,173	49.13
$100,000 to $150,000	77,900,137	10.64	372,711,617	50.87	437,659,310	59.77
$150,000 to $200,000	48,349,722	6.60	294,811,480	40.23	486,009,032	66.37
$200,000 to $250,000	31,832,625	4.34	246,461,758	33.63	517,841,657	70.71
$250,000 to $300,000	23,814,809	3.25	214,629,133	29.29	541,656,466	73.96
$300,000 to $400,000	32,461,241	4.43	190,814,324	26.04	574,117,707	78.39
$400,000 to $500,000	22,794,386	3.11	158,353,083	21.61	596,912,093	81.50
$500,000 to $750,000	32,965,606	4.50	135,558,697	18.50	629,877,699	86.00
$750,000 to $1,000,000	20,699,760	2.82	102,593,091	14.00	650,577,459	88.82
$1,000,000 to $1,500,000	23,050,128	3.15	81,893,331	11.18	673,627,587	91.97
$1,500,000 to $2,000,000	11,871,996	1.62	58,843,203	8.03	685,499,583	93.59
$2,000,000 to $3,000,000	14,849,752	2.03	46,971,207	6.41	700,349,335	95.62
$3,000,000 to $4,000,000	7,995,107	1.09	32,121,455	4.38	708,344,442	96.71
$4,000,000 to $5,000,000	6,951,577	.95	24,126,348	3.29	715,296,019	97.66
$5,000,000 and over	17,174,771	2.34	17,174,771	2.34	732,470,790	100.00
Total	732,470,790	100.00				

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	15,270	$92,917,972	2,020	$7,574,343
Alaska [2]				
Arizona	4,364	19,306,304	615	1,892,312
Arkansas	11,837	60,060,183	1,078	4,054,117
California	185,096	1,041,885,464	15,648	63,310,716
Colorado	17,907	99,788,739	2,568	8,263,699
Connecticut	35,857	250,256,912	5,955	24,323,039
Delaware	4,532	46,573,846	517	2,892,974
District of Columbia	15,195	111,375,626	1,869	7,568,217
Florida	32,739	228,228,767	2,183	10,976,629
Georgia	19,641	117,217,658	2,171	8,430,826
Hawaii	4,958	27,361,956	581	1,753,410
Idaho	5,770	21,390,898	614	1,769,186
Illinois	172,593	1,262,414,460	21,128	92,081,937
Indiana	36,992	228,953,984	5,949	21,415,033
Iowa	23,826	130,224,252	5,282	15,042,837
Kansas	19,239	111,867,755	1,868	6,589,201
Kentucky	15,500	106,387,086	3,314	11,551,614
Louisiana	16,357	68,215,269	2,643	10,437,246
Maine	10,437	71,215,485	1,453	4,975,446
Maryland	31,278	224,056,152	4,185	19,574,174
Massachusetts	104,919	683,813,065	15,557	61,190,757
Michigan	81,645	592,320,395	9,331	41,304,996
Minnesota	32,869	198,520,821	3,268	12,838,986
Mississippi	10,243	45,809,782	1,305	4,071,378
Missouri	51,163	332,239,327	7,716	28,106,006
Montana	6,665	35,443,447	1,361	3,718,183
Nebraska	19,823	95,252,536	1,887	6,546,176
Nevada	1,502	7,122,525	201	864,578
New Hampshire	7,072	39,790,501	1,109	3,583,439
New Jersey	90,227	673,466,292	11,524	50,524,753
New Mexico	3,036	12,165,634	368	1,162,620
New York	365,379	3,032,881,988	48,767	242,498,638
North Carolina	19,942	105,280,191	2,034	8,478,511
North Dakota	5,841	23,768,936	492	1,551,353
Ohio	107,512	714,572,386	18,055	65,602,584
Oklahoma	23,932	158,740,547	1,584	7,233,722
Oregon	15,010	87,719,851	2,184	6,984,053
Pennsylvania	173,863	1,269,086,605	33,320	136,499,714
Rhode Island	12,664	90,504,934	2,030	7,922,914
South Carolina	7,278	35,001,135	1,240	3,692,979
South Dakota	7,913	28,319,404	429	1,302,454
Tennessee	18,937	118,949,785	2,546	9,901,302
Texas	47,313	197,180,276	4,842	19,265,787
Utah	7,062	36,591,937	640	2,083,275
Vermont	4,117	25,801,871	611	2,436,872
Virginia	18,797	114,616,294	3,049	10,616,169
Washington	23,578	102,031,179	3,150	9,671,361
West Virginia	15,936	92,789,815	1,949	6,779,039
Wisconsin	49,512	267,048,593	5,343	19,322,467
Wyoming	4,049	19,391,221	557	1,870,257
Total	2,017,182	13,555,920,041	268,090	1,102,102,279

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Alaska included in the State of Washington.

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

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	613	$2,490,856	7,686	$22,286,721	2,371	$7,087,093
Alaska [2]						
Arizona	213	699,499	3,712	9,145,861	549	1,666,772
Arkansas	436	1,734,890	4,279	12,242,692	1,356	4,180,439
California	7,818	36,097,440	61,284	208,072,653	35,921	132,986,270
Colorado	976	3,513,265	9,313	25,241,448	3,206	10,644,996
Connecticut	1,690	8,654,810	23,333	71,311,512	11,571	49,490,512
Delaware	210	1,161,540	2,427	8,733,898	1,199	5,581,957
District of Columbia	1,613	5,682,016	7,760	27,905,164	12,272	35,151,084
Florida	1,128	5,902,494	13,579	43,927,670	5,070	17,944,406
Georgia	922	3,349,538	9,211	25,160,621	3,890	10,392,527
Hawaii	298	1,196,469	1,758	5,795,193	1,298	4,784,911
Idaho	177	568,956	3,304	7,563,069	483	1,168,190
Illinois	7,779	34,415,035	120,668	367,375,270	41,405	144,779,903
Indiana	1,712	5,313,429	25,156	67,544,791	5,656	21,941,192
Iowa	1,396	3,829,661	13,368	33,374,101	4,761	14,788,367
Kansas	706	2,177,600	7,647	21,182,106	2,483	7,289,770
Kentucky	1,071	3,919,804	8,681	28,865,541	3,462	12,060,029
Louisiana	1,213	4,854,368	8,399	26,576,112	3,010	10,783,731
Maine	434	1,582,058	4,426	14,885,852	2,304	9,667,077
Maryland	2,088	9,192,880	17,714	60,288,552	9,779	42,342,487
Massachusetts	7,089	25,168,344	58,680	186,775,768	29,390	120,444,944
Michigan	2,981	13,261,579	63,712	167,898,775	15,295	51,648,995
Minnesota	1,012	4,265,478	19,293	49,757,321	5,413	17,413,504
Mississippi	384	1,147,591	3,689	8,978,111	1,172	2,815,088
Missouri	2,759	9,848,081	26,352	83,844,858	9,160	34,377,923
Montana	270	775,337	6,816	16,178,075	914	2,270,355
Nebraska	692	1,976,676	7,710	20,113,017	2,757	7,250,970
Nevada	52	269,998	2,488	5,484,691	199	676,330
New Hampshire	339	1,215,745	4,378	11,810,074	1,832	7,138,763
New Jersey	4,276	21,054,441	41,598	144,056,057	22,742	87,080,758
New Mexico	139	509,779	1,768	4,628,873	446	1,043,583
New York	20,400	108,891,212	196,913	811,711,968	96,144	453,997,141
North Carolina	589	2,837,848	8,579	21,604,705	3,240	8,757,546
North Dakota	139	360,575	2,690	5,821,707	586	1,208,520
Ohio	4,858	20,207,881	73,796	201,880,466	21,349	81,951,229
Oklahoma	633	2,751,774	7,958	36,113,681	2,330	8,328,595
Oregon	869	2,839,768	9,948	25,421,377	2,246	7,174,316
Pennsylvania	11,364	48,949,124	125,374	394,039,598	43,475	185,508,557
Rhode Island	663	3,193,057	7,015	25,484,868	3,020	17,508,135
South Carolina	377	1,099,411	3,585	9,030,106	1,018	2,773,411
South Dakota	71	151,363	3,087	6,392,751	798	1,583,496
Tennessee	825	3,015,640	8,526	25,676,016	3,681	11,734,790
Texas	2,433	10,107,623	24,292	79,647,813	8,199	28,099,914
Utah	131	546,169	4,771	10,384,166	715	2,215,405
Vermont	215	698,066	2,305	6,437,428	1,124	5,039,457
Virginia	1,019	3,715,960	10,103	28,993,894	3,985	11,932,813
Washington	1,285	4,378,095	20,424	49,654,448	4,571	12,550,474
West Virginia	587	2,141,417	11,176	28,197,900	2,185	7,382,765
Wisconsin	1,259	4,386,485	32,381	76,889,080	9,338	25,329,231
Wyoming	81	320,671	3,759	8,647,489	357	930,985
Total	100,284	436,421,796	1,146,871	3,639,033,908	449,727	1,750,899,706

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Alaska included in the State of Washington.

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

States and Territories	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	580	$4,166,018			28,540	$136,523,003
Alaska [2]						
Arizona	97	660,913	959	$8,344,917	10,509	41,716,578
Arkansas	377	2,388,749			19,363	84,661,070
California	9,298	84,883,495	279	4,437,650	315,344	1,571,673,688
Colorado	1,140	7,352,508			35,110	154,804,655
Connecticut	3,043	29,740,061			81,449	433,776,846
Delaware	416	5,600,208			9,301	70,544,423
District of Columbia	1,315	10,373,661			40,024	198,055,768
Florida	1,410	15,621,067			56,109	322,601,033
Georgia	909	6,595,312			36,744	171,146,482
Hawaii	253	2,058,340			9,146	42,950,279
Idaho	49	196,685	1,220	7,230,967	11,617	39,887,951
Illinois	11,152	93,944,404			374,725	1,995,011,009
Indiana	1,661	13,456,391			77,126	358,624,820
Iowa	843	5,756,144			49,476	203,015,362
Kansas	789	4,566,774			32,732	153,673,206
Kentucky	793	6,316,913			32,821	169,100,987
Louisiana	257	1,513,188	7,117	63,098,936	38,996	185,478,858
Maine	655	5,653,260			19,709	107,979,170
Maryland	2,116	19,304,614			67,160	374,758,859
Massachusetts	8,407	70,183,620			224,042	1,147,576,498
Michigan	3,840	39,380,050			176,804	905,814,790
Minnesota	2,372	13,618,184			64,227	296,414,294
Mississippi	403	2,037,942			17,196	64,859,892
Missouri	2,359	24,384,968			99,509	512,801,163
Montana	165	904,597			16,191	59,289,994
Nebraska	663	3,014,463			33,532	134,153,838
Nevada	27	179,506	328	2,198,194	4,797	16,795,822
New Hampshire	546	3,205,295			15,276	66,743,817
New Jersey	5,953	56,115,270			176,320	1,032,297,571
New Mexico	54	222,467	702	4,898,551	6,513	24,631,507
New York	25,441	334,039,334			753,044	4,984,020,281
North Carolina	948	6,273,180			35,332	153,231,981
North Dakota	133	458,026			9,881	33,169,117
Ohio	5,626	62,281,325			231,196	1,146,495,871
Oklahoma	1,060	9,868,486			37,497	223,036,805
Oregon	698	4,890,825			30,955	135,030,190
Pennsylvania	10,179	104,084,996			397,575	2,138,168,594
Rhode Island	970	10,437,066			26,362	155,050,974
South Carolina	316	1,463,289			13,809	53,060,331
South Dakota	116	403,795			12,414	38,153,263
Tennessee	980	6,436,760			35,495	175,714,293
Texas	1,068	4,709,744	23,291	208,551,344	111,438	547,562,501
Utah	249	2,011,217			13,568	53,832,169
Vermont	274	1,795,389			8,646	42,209,083
Virginia	844	6,149,543			37,797	176,024,673
Washington	450	2,144,720	8,492	65,161,773	61,950	245,592,050
West Virginia	711	4,105,981			32,544	141,396,917
Wisconsin	1,418	14,666,886			99,251	407,642,742
Wyoming	127	589,958			8,930	31,750,581
Total	113,550	1,110,205,587	42,388	363,922,332	4,138,092	21,958,505,649

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Alaska included in the State of Washington.

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	48,983	$27,111,323	3,309	$2,025,994
Under $1,000	1,018	676,361	68	33,454
$1,000 to $2,000 [2]	117,680	185,651,227	75,179	129,307,224
$1,000 to $2,000	36,621	63,932,972	3	4,305
$2,000 to $3,000 [2]	226,139	573,643,886	88,847	214,232,188
$2,000 to $3,000	9,991	24,785,707	244	670,117
$3,000 to $4,000 [2]	424,997	1,496,100,903	36,121	122,856,596
$3,000 to $4,000	97,117	367,399,298	4,832	18,238,092
$4,000 to $5,000 [2]	160,571	698,639,914	8,092	35,284,017
$4,000 to $5,000	242,795	1,108,384,218	14,184	64,326,553
$5,000 to $6,000 [2]	16,904	91,129,886	788	4,259,130
$5,000 to $6,000	137,002	749,831,913	7,632	41,763,555
$6,000 to $7,000 [2]	6,247	40,233,986	339	2,180,648
$6,000 to $7,000	96,279	622,593,169	5,451	35,200,500
$7,000 to $8,000 [2]	3,496	26,067,576	196	1,455,209
$7,000 to $8,000	70,494	526,691,363	3,964	29,605,261
$8,000 to $9,000 [2]	2,471	20,919,955	138	1,163,688
$8,000 to $9,000	48,651	412,450,456	2,892	24,555,470
$9,000 to $10,000 [2]	1,981	18,798,724	113	1,074,815
$9,000 to $10,000	40,231	381,556,372	2,300	21,812,828
$10,000 to $11,000	30,939	324,125,437	1,831	19,180,864
$11,000 to $12,000	24,714	283,781,894	1,403	16,091,264
$12,000 to $13,000	19,763	246,686,834	1,158	14,449,750
$13,000 to $14,000	16,446	221,787,341	967	13,035,366
$14,000 to $15,000	13,689	198,313,155	811	11,752,990
$15,000 to $20,000	43,533	749,495,109	2,531	43,449,033
$20,000 to $25,000	23,004	512,671,157	1,378	30,652,805
$25,000 to $30,000	13,733	375,036,155	882	24,086,939
$30,000 to $40,000	15,213	522,897,691	906	31,015,214
$40,000 to $50,000	7,891	351,117,398	449	19,954,837
$50,000 to $60,000	4,806	262,539,294	295	16,029,805
$60,000 to $70,000	3,114	201,187,127	182	11,872,827
$70,000 to $80,000	2,073	154,768,814	127	9,499,218
$80,000 to $90,000	1,614	136,774,649	99	8,366,117
$90,000 to $100,000	1,111	105,480,597	67	6,310,660
$100,000 to $150,000	2,884	348,564,049	167	19,961,966
$150,000 to $200,000	1,127	193,674,289	59	10,100,475
$200,000 to $250,000	571	127,634,161	25	5,533,240
$250,000 to $300,000	328	89,898,770	19	5,334,966
$300,000 to $400,000	334	115,013,821	19	6,679,094
$400,000 to $500,000	192	85,588,824	6	2,762,695
$500,000 to $750,000	204	121,428,962	8	5,041,821
$750,000 to $1,000,000	86	73,693,841		
$1,000,000 to $1,500,000	74	91,636,978	3	3,939,530
$1,500,000 to $2,000,000	26	43,845,404	2	3,201,903
$2,000,000 to $3,000,000	23	57,788,478	3	(3)
$3,000,000 to $4,000,000	8	26,920,522		
$4,000,000 to $5,000,000	4	18,671,099		
$5,000,000 and over	10	78,298,977	1	(3)
Classes grouped [3]				13,749,256
Total	2,017,182	13,555,920,041	268,090	1,102,102,279
Nontaxable [2]	1,009,469	3,178,297,380	213,122	513,839,509
Taxable	1,007,713	10,377,622,661	54,968	588,262,770

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

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

Income classes	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	1,597	$971,244	32,195	$18,175,716	15,419	$8,805,460
Under $1,000			428	252,739	270	177,092
$1,000 to $2,000 [2]	34,622	58,566,747	139,028	208,738,658	85,413	129,268,453
$1,000 to $2,000	14	24,323	403,875	711,515,346	132,073	229,002,796
$2,000 to $3,000 [2]	29,261	70,293,690	19,080	44,666,104	16,500	39,812,433
$2,000 to $3,000	89	236,134	337,288	808,637,214	91,586	219,307,771
$3,000 to $4,000 [2]	11,194	38,239,263	4,877	16,624,588	6,899	23,613,611
$3,000 to $4,000	1,129	4,215,000	89,797	311,411,379	31,860	110,389,645
$4,000 to $5,000 [2]	3,292	14,517,726	3,078	13,643,212	4,084	18,166,152
$4,000 to $5,000	3,726	16,789,725	40,816	182,585,799	16,844	75,191,380
$5,000 to $6,000 [2]	679	3,709,745	887	4,855,771	1,339	7,329,090
$5,000 to $6,000	2,217	12,154,266	14,621	79,941,128	6,798	37,233,143
$6,000 to $7,000 [2]	460	2,983,856	662	4,289,925	1,095	7,095,116
$6,000 to $7,000	1,613	10,431,446	10,311	66,682,578	5,149	33,327,793
$7,000 to $8,000 [2]	296	2,214,050	525	3,926,722	811	6,059,400
$7,000 to $8,000	1,347	10,070,387	7,401	55,332,861	3,911	29,240,697
$8,000 to $9,000 [2]	250	2,123,773	403	3,414,594	608	5,165,975
$8,000 to $9,000	994	8,442,032	5,532	47,009,465	3,092	26,199,646
$9,000 to $10,000 [2]	212	2,013,661	340	3,224,228	520	4,933,442
$9,000 to $10,000	832	7,894,653	4,381	41,543,376	2,514	23,836,485
$10,000 to $11,000	734	7,702,390	3,731	39,063,277	2,450	25,693,942
$11,000 to $12,000	675	7,756,215	3,019	34,665,068	2,024	23,249,438
$12,000 to $13,000	513	6,393,976	2,344	29,266,492	1,725	21,527,102
$13,000 to $14,000	441	5,950,980	2,114	28,491,797	1,440	19,405,428
$14,000 to $15,000	396	5,736,139	1,730	25,107,891	1,259	18,267,565
$15,000 to $20,000	1,214	20,935,962	5,806	99,959,117	4,271	73,657,885
$20,000 to $25,000	733	16,324,126	3,270	72,832,544	2,493	55,465,609
$25,000 to $30,000	458	12,433,324	2,083	56,938,253	1,719	46,965,348
$30,000 to $40,000	486	16,787,777	2,419	83,402,042	1,893	65,109,776
$40,000 to $50,000	252	11,199,964	1,335	59,295,603	1,101	49,012,505
$50,000 to $60,000	151	8,200,046	832	45,403,123	638	34,789,311
$60,000 to $70,000	116	7,480,119	562	36,375,280	419	27,076,785
$70,000 to $80,000	56	4,211,600	406	30,247,734	307	22,920,224
$80,000 to $90,000	46	3,930,421	270	22,881,341	215	18,263,697
$90,000 to $100,000	34	3,202,892	213	20,136,433	151	14,283,124
$100,000 to $150,000	89	10,486,220	555	66,983,347	434	52,537,205
$150,000 to $200,000	29	4,943,466	249	42,815,634	154	26,466,604
$200,000 to $250,000	11	2,472,616	103	22,886,277	69	15,365,599
$250,000 to $300,000	7	1,932,268	70	19,188,209	36	9,908,256
$300,000 to $400,000	8	2,741,488	87	30,473,214	57	19,428,719
$400,000 to $500,000	5	2,259,442	43	19,275,785	27	12,243,794
$500,000 to $750,000	4	(3)	42	25,705,536	30	17,344,190
$750,000 to $1,000,000			30	25,573,674	10	8,759,760
$1,000,000 to $1,500,000	1	(3)	14	17,192,713	11	13,555,454
$1,500,000 to $2,000,000			6	11,319,377	5	8,482,292
$2,000,000 to $3,000,000			6	15,120,048		
$3,000,000 to $4,000,000	1	(3)	3	10,400,112	1	(3)
$4,000,000 to $5,000,000			1	(3)	3	(3)
$5,000,000 and over			3	(3)		
Classes grouped [3]		7,448,644		21,563,184		16,964,514
Total	100,284	436,421,796	1,146,871	3,639,033,908	449,727	1,750,899,706
Nontaxable [2]	81,863	195,633,755	201,075	321,559,518	132,688	250,249,132
Taxable	18,421	240,788,041	945,796	3,317,474,390	317,039	1,500,650,574

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

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

Income classes	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	5,308	$2,898,739	853	$424,730	107,664	$60,413,206
Under $1,000	10,050	5,678,016	15	6,680	11,849	6,824,342
$1,000 to $2,000 [2]	6,639	9,949,479	1,395	2,131,227	459,956	723,613,015
$1,000 to $2,000	12,825	19,559,301	152	265,064	585,563	1,024,304,107
$2,000 to $3,000 [2]	4,268	10,369,988	899	2,148,605	384,994	955,166,894
$2,000 to $3,000	11,403	28,258,590	2,197	5,840,771	452,798	1,087,736,304
$3,000 to $4,000 [2]	3,140	10,861,163	621	2,210,634	487,849	1,710,506,758
$3,000 to $4,000	8,589	30,125,736	5,105	18,070,389	238,429	859,849,539
$4,000 to $5,000 [2]	1,878	8,519,639	351	1,566,845	181,346	790,337,505
$4,000 to $5,000	7,048	31,708,821	7,363	33,108,537	332,776	1,512,095,033
$5,000 to $6,000 [2]	844	4,623,180	147	809,657	21,588	116,716,459
$5,000 to $6,000	4,478	24,485,853	4,736	25,996,478	177,484	971,406,336
$6,000 to $7,000 [2]	702	4,535,512	128	823,551	9,633	62,142,594
$6,000 to $7,000	3,545	22,973,660	3,499	22,632,190	125,847	813,841,336
$7,000 to $8,000 [2]	554	4,147,998	89	665,592	5,967	44,536,547
$7,000 to $8,000	2,930	21,911,431	2,599	19,401,386	92,646	692,253,391
$8,000 to $9,000 [2]	464	3,929,493	68	577,344	4,402	37,294,822
$8,000 to $9,000	2,401	20,379,417	1,880	15,964,043	65,442	555,000,529
$9,000 to $10,000 [2]	467	4,436,127	70	664,280	3,703	35,145,277
$9,000 to $10,000	2,077	19,743,525	1,502	14,228,836	53,837	510,616,075
$10,000 to $11,000	2,087	21,885,021	1,267	13,294,000	43,039	450,944,931
$11,000 to $12,000	1,799	20,663,651	944	10,815,486	34,578	397,023,916
$12,000 to $13,000	1,666	20,794,922	799	9,953,914	27,968	349,072,990
$13,000 to $14,000	1,411	19,035,662	636	8,555,682	23,455	316,262,256
$14,000 to $15,000	1,294	18,736,778	597	8,640,488	19,776	286,555,006
$15,000 to $20,000	4,395	75,966,509	1,697	29,277,006	63,447	1,092,740,621
$20,000 to $25,000	2,661	59,358,422	928	20,718,999	34,467	768,023,662
$25,000 to $30,000	1,843	50,447,783	462	12,642,452	21,180	578,550,254
$30,000 to $40,000	2,250	77,705,861	537	18,521,462	23,704	815,439,823
$40,000 to $50,000	1,272	56,557,037	303	13,526,398	12,603	560,663,142
$50,000 to $60,000	792	43,324,298	184	10,023,062	7,698	420,308,939
$60,000 to $70,000	539	34,803,062	118	7,583,617	5,050	326,378,817
$70,000 to $80,000	384	28,682,705	61	4,519,437	3,414	254,849,732
$80,000 to $90,000	249	21,127,564	41	3,479,598	2,534	214,823,387
$90,000 to $100,000	217	20,566,735	31	2,997,818	1,824	172,978,259
$100,000 to $150,000	540	65,240,349	55	6,416,779	4,724	570,189,915
$150,000 to $200,000	198	34,228,815	29	5,039,738	1,845	317,269,021
$200,000 to $250,000	108	24,222,691	10	2,136,789	897	200,251,373
$250,000 to $300,000	62	16,856,641	3	772,045	525	143,891,155
$300,000 to $400,000	63	21,856,039	8	2,564,358	576	198,756,733
$400,000 to $500,000	37	16,664,828	6	2,662,061	316	141,457,429
$500,000 to $750,000	35	21,307,573	2	(3)	325	194,732,900
$750,000 to $1,000,000	16	14,229,987	1	(3)	143	123,148,302
$1,000,000 to $1,500,000	14	15,911,231			117	143,321,982
$1,500,000 to $2,000,000	4	6,572,825			43	73,421,801
$2,000,000 to $3,000,000	2	(3)			34	86,278,668
$3,000,000 to $4,000,000	1	(3)			14	48,360,343
$4,000,000 to $5,000,000	1	(3)			9	41,335,421
$5,000,000 and over					14	101,675,702
Classes grouped [3]		14,362,930		2,244,304		
Total	113,550	1,110,205,587	42,388	363,922,332	4,138,092	21,958,505,649
Nontaxable [2]	24,264	64,271,318	4,621	12,022,465	1,667,102	4,535,873,077
Taxable	89,286	1,045,934,269	37,767	351,899,867	2,470,990	17,422,632,572

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayers.

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Number of returns	Sources of income			
		Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than two years
Alabama	28,540	$69,338,714	$23,497,735	$17,845,256	$10,165,046
Alaska [1]					
Arizona	10,509	20,491,850	10,255,587	3,604,100	2,366,145
Arkansas	19,363	38,041,378	20,131,086	11,543,505	3,748,490
California	315,344	621,920,748	286,908,254	106,494,175	126,409,446
Colorado	35,110	69,308,283	33,668,405	13,705,952	7,830,096
Connecticut	81,449	167,978,137	63,962,548	21,741,016	31,300,836
Delaware	9,301	22,403,825	7,008,939	2,664,530	7,611,143
District of Columbia	40,024	107,733,319	27,116,639	9,433,591	10,937,080
Florida	56,109	150,614,429	62,054,253	36,361,031	89,962,002
Georgia	36,744	100,836,374	29,801,098	17,824,208	8,951,181
Hawaii	9,146	22,746,216	4,947,692	1,350,790	3,400,758
Idaho	11,617	18,317,894	15,378,119	4,321,007	1,148,301
Illinois	374,725	969,315,094	339,579,094	145,811,723	128,345,063
Indiana	77,126	166,520,331	64,130,307	30,639,407	15,285,047
Iowa	49,476	97,254,676	51,480,072	20,346,363	7,134,457
Kansas	32,732	54,970,760	50,877,439	10,127,427	5,297,299
Kentucky	32,821	80,912,912	29,096,231	13,377,342	12,461,184
Louisiana	38,996	88,040,303	32,197,450	19,282,500	12,022,403
Maine	19,709	38,054,696	22,473,811	5,758,125	6,467,631
Maryland	67,160	175,213,002	45,027,451	20,664,288	19,742,753
Massachusetts	224,042	514,165,599	174,952,918	79,640,372	69,911,141
Michigan	176,804	423,683,385	156,502,891	50,876,192	63,101,264
Minnesota	64,227	141,541,754	53,505,420	22,082,350	11,452,447
Mississippi	17,196	31,551,169	18,871,044	9,136,003	4,570,614
Missouri	99,509	268,381,430	74,816,332	32,618,938	23,405,742
Montana	16,191	31,588,336	16,630,794	5,932,337	1,583,344
Nebraska	33,532	57,317,299	38,758,573	10,310,391	5,671,831
Nevada	4,797	8,720,940	4,176,104	1,632,868	786,509
New Hampshire	15,276	26,799,573	13,710,148	3,665,236	3,942,757
New Jersey	176,320	491,757,948	142,012,710	62,960,929	77,377,825
New Mexico	6,513	11,327,183	7,711,524	2,402,157	1,167,473
New York	753,044	2,114,232,071	557,889,112	501,325,955	359,096,491
North Carolina	35,332	86,028,826	31,768,125	10,054,659	11,548,935
North Dakota	9,881	15,444,829	13,844,734	4,188,681	822,577
Ohio	231,196	587,832,051	200,031,457	73,527,034	54,738,950
Oklahoma	37,497	79,912,415	52,245,191	27,405,215	14,387,239
Oregon	30,955	65,230,964	32,193,612	11,924,505	5,886,208
Pennsylvania	397,575	968,340,945	351,449,524	143,315,939	139,723,493
Rhode Island	26,362	69,102,732	19,760,052	7,894,467	9,744,356
South Carolina	13,809	31,755,872	11,882,316	5,177,463	2,387,397
South Dakota	12,414	18,109,028	13,820,910	4,012,530	946,481
Tennessee	35,495	86,403,778	27,701,942	18,769,827	9,044,141
Texas	111,438	225,040,089	129,187,175	53,052,318	33,953,128
Utah	13,568	30,069,969	11,182,113	3,935,469	1,431,670
Vermont	8,646	16,520,952	8,333,980	3,127,183	2,060,808
Virginia	37,797	89,475,817	27,407,377	14,740,470	10,974,707
Washington	61,950	132,540,997	52,537,877	16,240,775	10,618,258
West Virginia	32,544	73,273,855	25,350,362	11,002,472	7,614,994
Wisconsin	99,251	201,381,454	75,906,077	25,936,956	16,512,271
Wyoming	8,930	16,770,329	9,163,104	2,795,006	575,962
Total	4,138,092	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374

[1] Alaska included in the State of Washington.

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

States and Territories	Sources of income—Continued					
	Capital net gain from sale of assets held more than 2 years [2]	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary
Alabama	$2,384,044	$12,210,321	$12,504,637	$166,773	$14,917,999	$1,284,009
Alaska [1]						
Arizona	195,148	3,117,549	3,707,194	30,591	4,333,839	291,181
Arkansas	101,298	11,318,851	6,868,207	102,537	10,300,077	1,020,888
California	72,430,401	174,578,519	154,984,969	1,392,288	248,428,918	19,018,221
Colorado	3,698,418	13,971,618	18,932,395	321,679	27,042,710	1,401,552
Connecticut	16,400,738	20,299,396	41,676,471	739,615	114,167,231	6,949,765
Delaware	3,761,444	2,515,956	5,111,461	99,176	29,860,871	605,023
District of Columbia	5,484,851	12,059,893	20,385,780	411,537	29,474,579	5,366,588
Florida	11,960,642	33,586,279	37,417,026	460,263	52,219,566	4,411,957
Georgia	1,869,781	14,673,099	11,169,119	118,536	25,236,638	1,612,496
Hawaii	1,109,057	2,586,936	2,820,461	24,248	11,044,514	947,179
Idaho		2,568,809	3,244,153	23,169	2,875,368	119,832
Illinois	73,072,607	166,652,709	163,611,354	2,250,668	313,696,394	22,137,622
Indiana	20,702,477	28,020,949	13,414,643	884,802	53,838,344	2,070,359
Iowa	1,626,630	14,654,893	25,258,776	150,018	29,633,764	1,752,660
Kansas	1,071,885	28,133,105	12,323,731	157,327	15,562,667	915,666
Kentucky	2,373,227	10,729,070	12,365,074	561,790	33,608,211	1,697,541
Louisiana	2,066,080	17,947,832	18,943,908	361,806	29,873,635	1,074,790
Maine	6,505,212	4,720,692	15,439,194	202,741	23,769,997	1,809,504
Maryland	13,093,024	18,487,488	42,809,787	756,147	71,148,738	10,303,122
Massachusetts	43,952,142	42,125,191	103,355,609	2,144,725	273,326,780	22,789,336
Michigan	43,729,925	59,098,364	69,407,350	1,257,060	159,845,905	7,317,606
Minnesota	4,677,856	17,488,313	28,032,337	493,386	55,887,038	2,666,410
Mississippi	477,388	6,295,714	5,903,682	69,281	6,768,238	368,424
Missouri	16,441,372	37,928,066	42,000,721	1,347,246	97,106,277	4,746,882
Montana	196,142	3,730,955	4,690,046	72,925	5,241,842	215,865
Nebraska	514,796	13,136,025	14,889,575	101,059	13,794,544	1,310,962
Nevada	81,080	771,911	1,004,683	7,569	1,517,433	55,702
New Hampshire	1,454,520	3,377,916	6,152,139	116,266	15,878,265	595,227
New Jersey	37,893,787	48,806,247	97,958,395	1,142,885	178,204,433	15,234,702
New Mexico	326,911	2,000,196	2,166,744	12,924	1,992,481	194,706
New York	288,610,364	185,479,420	463,400,554	10,005,506	1,019,252,270	100,702,314
North Carolina	2,588,863	12,927,395	7,138,871	238,142	30,437,391	1,041,662
North Dakota	58,958	2,207,026	3,863,912	23,187	2,138,662	201,304
Ohio	45,279,709	76,621,170	54,165,262	3,112,345	238,947,019	7,832,925
Oklahoma	10,482,223	38,436,537	19,392,884	327,251	27,065,983	7,919,898
Oregon	3,830,448	11,068,916	14,382,847	217,358	15,317,313	1,008,409
Pennsylvania	123,593,321	118,616,072	183,679,469	3,881,777	412,882,227	52,911,230
Rhode Island	4,440,350	7,671,581	14,958,561	347,370	38,617,747	4,253,628
South Carolina	67,530	4,193,421	5,752,325	30,771	7,426,768	624,657
South Dakota	378	2,872,294	3,540,005	52,818	2,327,449	76,945
Tennessee	3,392,086	13,693,763	12,119,581	191,487	28,242,340	1,228,951
Texas	18,320,839	80,993,544	51,035,164	805,900	60,746,408	5,583,653
Utah	442,110	2,522,559	4,101,943	92,664	8,934,407	352,216
Vermont	683,783	1,743,062	5,438,857	58,560	9,478,779	611,518
Virginia	3,499,792	12,825,164	14,098,309	362,199	35,259,898	2,259,842
Washington	2,978,397	16,847,015	22,050,974	299,234	27,624,795	1,631,603
West Virginia	2,595,228	10,660,394	6,446,862	422,274	30,197,438	884,865
Wisconsin	12,396,872	21,690,071	49,942,106	289,278	63,278,996	3,519,071
Wyoming	3,400	2,097,447	2,546,325	42,615	2,817,088	434,992
Total	912,917,534	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460

[1] Alaska included in the State of Washington.
[2] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

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

States and Territories	Total income	General deductions			Net income[1]
		Miscellaneous	Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years	Contributions	
Alabama	$164, 314, 534	$23, 907, 583	$106, 962	$3, 776, 986	$136, 523, 003
Alaska [1]					
Arizona	48, 393, 184	6, 185, 760	59, 410	431, 436	41, 716, 578
Arkansas	103, 176, 317	16, 199, 635	83, 345	2, 232, 267	84, 661, 070
California	1, 812, 565, 939	213, 025, 321	5, 936, 226	21, 930, 704	1, 571, 673, 688
Colorado	189, 881, 108	30, 767, 201	1, 412, 970	2, 896, 282	154, 804, 655
Connecticut	485, 215, 753	38, 313, 775	3, 726, 907	9, 398, 225	433, 776, 846
Delaware	81, 642, 368	8, 701, 504	554, 428	1, 842, 013	70, 544, 423
District of Columbia	228, 403, 857	26, 155, 157	599, 472	3, 593, 460	198, 055, 768
Florida	479, 047, 448	144, 068, 179	4, 633, 854	7, 744, 382	322, 601, 033
Georgia	212, 092, 530	36, 128, 094	107, 239	4, 710, 715	171, 146, 482
Hawaii	50, 977, 851	7, 281, 569	77, 984	668, 019	42, 950, 279
Idaho	47, 996, 652	7, 395, 800	296, 002	416, 899	39, 887, 951
Illinois	2, 324, 472, 328	273, 534, 368	17, 762, 771	38, 164, 180	1, 995, 011, 009
Indiana	395, 506, 666	28, 231, 540	746, 284	7, 904, 022	358, 624, 820
Iowa	249, 292, 309	41, 420, 524	692, 313	4, 164, 110	203, 015, 362
Kansas	179, 437, 306,	22, 518, 727	49, 273	3, 196, 100	153, 673, 206
Kentucky	197, 182, 582	22, 553, 227	1, 108, 954	4, 419, 414	169, 100, 987
Louisiana	221, 810, 707	31, 204, 819	1, 608, 156	3, 518, 882	185, 478, 850
Maine	125, 201, 603	14, 702, 892	278, 504	2, 241, 029	107, 979, 178
Maryland	417, 245, 800	32, 995, 441	2, 698, 003	6, 793, 497	374, 758, 859
Massachusetts	1, 326, 363, 813	138, 111, 491	16, 706, 242	23, 969, 582	1, 147, 576, 498
Michigan	1, 034, 819, 942	102, 363, 576	6, 949, 089	19, 692, 487	905, 814, 790
Minnesota	337, 827, 311	32, 983, 915	1, 442, 960	6, 986, 142	296, 414, 294
Mississippi	84, 011, 557	16, 926, 155	79, 103	2, 146, 407	64, 859, 892
Missouri	598, 793, 006	69, 642, 947	3, 990, 299	12, 358, 597	512, 801, 163
Montana	69, 882, 586	10, 029, 425	13, 511	549, 656	59, 289, 994
Nebraska	155, 805, 055	18, 123, 328	812, 372	2, 715, 517	134, 153, 838
Nevada	18, 754, 799	1, 862, 605	14, 825	81, 547	16, 795, 822
New Hampshire	75, 692, 047	7, 411, 307	362, 705	1, 174, 218	66, 743, 817
New Jersey	1, 153, 349, 861	92, 978, 595	5, 286, 976	22, 786, 719	1, 032, 297, 571
New Mexico	29, 302, 299	4, 276, 545	95, 132	299, 115	24, 631, 507
New York	5, 599, 994, 057	424, 389, 304	75, 795, 054	115, 789, 418	4, 984, 020, 281
North Carolina	193, 772, 869	33, 930, 149	442, 083	6, 168, 656	153, 231, 981
North Dakota	42, 793, 870	8, 894, 800	81, 312	648, 641	33, 169, 117
Ohio	1, 342, 087, 922	158, 256, 002	7, 460, 729	29, 875, 320	1, 146, 495, 871
Oklahoma	277, 574, 836	48, 008, 410	1, 395, 570	5, 134, 051	223, 036, 805
Oregon	161, 060, 580	23, 286, 502	936, 510	1, 807, 378	135, 030, 190
Pennsylvania	2, 498, 393, 997	293, 929, 114	7, 987, 574	58, 308, 715	2, 138, 168, 594
Rhode Island	176, 790, 844	16, 373, 095	1, 726, 791	3, 639, 984	155, 050, 974
South Carolina	69, 298, 520	14, 215, 952	145, 010	1, 877, 227	53, 060, 331
South Dakota	45, 758, 838	6, 904, 785	4, 062	696, 728	38, 153, 263
Tennessee	200, 787, 896	19, 926, 488	400, 003	4, 747, 112	175, 714, 293
Texas	658, 718, 218	98, 289, 574	945, 349	11, 920, 794	547, 562, 501
Utah	63, 065, 120	8, 026, 465	294, 596	911, 890	53, 832, 169
Vermont	48, 057, 482	4, 804, 142	89, 346	954, 911	42, 209, 083
Virginia	210, 903, 575	28, 478, 338	561, 113	5, 839, 451	176, 024, 673
Washington	283, 369, 925	34, 398, 208	577, 818	2, 801, 849	245, 592, 050
West Virginia	168, 448, 744	23, 711, 198	124, 984	3, 215, 645	141, 396, 917
Wisconsin	470, 853, 152	55, 654, 744	800, 836	6, 754, 830	407, 642, 742
Wyoming	37, 246, 268	5, 030, 976	154, 612	310, 099	31, 750, 581
Total	25,447,435,831	2, 826, 509, 251	178, 215, 623	484, 205, 308	21, 958, 505, 649

[1] Alaska included in the States of Washington.
[3] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 7.—*Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes*

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Number of returns	Sources of income			
		Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years
Under $1,000 [1]	107,664	$43,278,082	$59,324,611	$5,362,334	$4,103,101
Under $1,000	11,849	1,680,362	686,082	128,002	727,269
$1,000 to $2,000 [1]	459,956	553,566,683	175,564,143	16,257,128	10,848,559
$1,000 to $2,000	585,563	870,852,621	57,022,241	15,701,016	5,764,292
$2,000 to $3,000 [1]	384,994	502,266,092	312,830,827	38,253,532	19,524,430
$2,000 to $3,000	452,798	787,757,966	84,747,253	32,566,449	17,709,253
$3,000 to $4,000 [1]	487,849	1,089,137,775	445,645,089	83,886,405	43,775,150
$3,000 to $4,000	238,429	485,527,379	142,841,467	50,448,518	32,787,311
$4,000 to $5,000 [1]	181,346	476,630,566	167,454,181	47,682,835	32,869,971
$4,000 to $5,000	332,776	820,222,440	388,256,970	112,508,515	73,238,071
$5,000 to $6,000 [1]	21,588	49,038,790	20,071,156	6,124,022	6,095,925
$5,000 to $6,000	177,484	518,409,645	251,172,241	91,559,375	50,116,722
$6,000 to $7,000 [1]	9,633	19,682,046	4,846,013	1,926,234	4,076,668
$6,000 to $7,000	125,847	419,244,307	194,190,002	83,106,373	50,532,545
$7,000 to $8,000 [1]	5,967	11,633,831	1,907,645	1,423,287	2,838,919
$7,000 to $8,000	92,646	343,076,310	156,672,953	72,748,325	49,405,092
$8,000 to $9,000 [1]	4,402	8,658,091	1,907,048	1,081,999	2,191,575
$8,000 to $9,000	65,442	268,202,238	123,345,392	62,746,289	46,386,719
$9,000 to $10,000 [1]	3,703	7,287,156	1,187,751	710,400	2,420,949
$9,000 to $10,000	53,837	239,744,009	102,486,502	56,298,530	43,262,490
$10,000 to $11,000	43,039	196,344,791	80,114,790	48,313,767	41,934,798
$11,000 to $12,000	34,578	167,968,664	68,358,706	42,914,883	38,840,809
$12,000 to $13,000	27,968	141,396,982	59,705,823	38,109,858	36,280,673
$13,000 to $14,000	23,455	124,899,867	51,817,274	34,327,134	33,588,953
$14,000 to $15,000	19,776	114,594,159	43,178,962	29,551,011	31,001,776
$15,000 to $20,000	63,447	406,630,262	150,534,244	117,460,261	134,208,162
$20,000 to $25,000	34,467	256,417,252	94,723,844	84,228,579	100,545,057
$25,000 to $30,000	21,180	178,442,625	60,718,488	61,271,393	82,439,042
$30,000 to $40,000	23,704	229,202,543	75,428,065	89,029,211	114,636,059
$40,000 to $50,000	12,603	139,237,597	43,772,075	61,500,186	69,286,115
$50,000 to $60,000	7,698	93,128,976	33,009,058	46,268,786	45,428,722
$60,000 to $70,000	5,050	69,159,166	20,031,018	35,054,514	28,956,882
$70,000 to $80,000	3,414	49,844,542	15,067,642	28,186,366	19,397,945
$80,000 to $90,000	2,534	41,777,681	10,421,718	23,657,610	16,525,034
$90,000 to $100,000	1,824	30,402,118	10,763,213	19,875,828	11,247,586
$100,000 to $150,000	4,724	89,137,434	25,880,635	55,549,274	38,956,448
$150,000 to $200,000	1,845	44,730,344	9,768,611	36,010,877	23,405,758
$200,000 to $250,000	897	27,430,845	6,032,075	20,878,561	13,400,935
$250,000 to $300,000	525	14,951,513	4,845,006	17,825,960	9,758,198
$300,000 to $400,000	576	18,760,722	5,755,930	14,203,780	15,119,056
$400,000 to $500,000	316	10,819,802	3,009,452	10,504,776	8,594,398
$500,000 to $750,000	325	11,320,064	4,042,379	11,603,035	10,860,125
$750,000 to $1,000,000	143	5,572,124	1,325,248	11,067,176	7,263,169
$1,000,000 to $1,500,000	117	6,957,819	407,208	4,755,954	11,367,940
$1,500,000 to $2,000,000	43	4,048,341	----------	5,333,533	1,921,266
$2,000,000 to $3,000,000	34	3,914,735	----------	4,275,217	2,715,228
$3,000,000 to $4,000,000	14	394,554	264,963	287,960	6,106,466
$4,000,000 to $5,000,000	9	320,280	15,283	2,567	8,647,294
$5,000,000 and over	14	612,339	1,744,431	13,408	4,516,469
Total	4,138,092	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374
Nontaxable [1]	1,667,102	2,761,179,112	1,190,738,464	202,708,176	128,745,247
Taxable	2,470,990	7,233,135,418	2,382,157,244	1,529,872,857	1,336,880,127

[1] Nontaxable. Specific exemptions exceed net income.

TABLE 7.—*Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes*—Continued

Income classes	Sources of income—Continued					
	Capital net gain from sale of assets held more than 2 years [2]	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary
Under $1,000 [1]		$31,563,599	$16,135,548		$19,441,185	$1,323,728
Under $1,000		2,123,521	5,507,913		2,174,298	166,986
$1,000 to $2,000 [1]		71,996,457	55,385,170		34,224,597	3,308,145
$1,000 to $2,000		58,539,203	63,293,059		10,345,405	5,093,964
$2,000 to $3,000 [1]		102,030,206	65,775,839		49,562,062	2,186,360
$2,000 to $3,000		82,990,615	107,073,837		33,998,777	12,572,930
$3,000 to $4,000 [1]		125,381,299	95,972,680		83,676,231	5,276,510
$3,000 to $4,000		86,291,197	104,486,878		36,734,615	10,398,125
$4,000 to $5,000 [1]		57,519,155	50,259,495		103,869,196	4,859,050
$4,000 to $5,000		142,343,949	155,032,936		56,201,431	14,927,990
$5,000 to $6,000 [1]		8,301,019	12,648,131		47,032,810	1,437,736
$5,000 to $6,000		70,894,561	80,760,026		43,076,102	12,152,422
$6,000 to $7,000 [1]		3,632,206	7,682,876		41,630,420	1,236,143
$6,000 to $7,000		57,109,413	70,090,888		49,157,172	12,562,318
$7,000 to $8,000 [1]		2,510,962	5,938,551		35,947,318	861,745
$7,000 to $8,000		47,079,297	64,143,307		51,052,864	10,722,487
$8,000 to $9,000 [1]		1,777,889	4,997,501		31,315,079	551,534
$8,000 to $9,000		38,807,897	55,331,236		51,044,368	10,183,092
$9,000 to $10,000 [1]		1,591,757	4,340,829		32,022,849	584,899
$9,000 to $10,000		33,124,624	47,702,054		53,030,313	9,190,870
$10,000 to $11,000		28,708,612	43,203,649	$1,372,044	75,536,015	8,329,180
$11,000 to $12,000		25,521,884	39,450,015	1,232,543	71,193,215	8,784,918
$12,000 to $13,000		21,327,294	34,690,986	1,186,533	66,840,169	7,553,354
$13,000 to $14,000		19,250,168	32,103,250	1,121,691	63,168,140	7,181,930
$14,000 to $15,000		17,195,051	29,709,623	1,168,216	61,555,402	6,600,052
$15,000 to $20,000		64,754,365	112,095,397	4,654,335	263,095,242	25,799,910
$20,000 to $25,000		40,850,877	83,423,489	3,480,271	214,057,777	20,573,030
$25,000 to $30,000		30,617,660	61,868,121	2,574,801	177,722,004	17,772,370
$30,000 to $40,000	$8,887,493	42,878,167	83,722,752	3,822,155	278,501,230	22,295,018
$40,000 to $50,000	19,271,944	26,823,925	59,514,904	2,979,702	210,383,129	16,314,930
$50,000 to $60,000	27,297,735	17,530,881	40,441,208	1,975,308	166,593,465	12,245,927
$60,000 to $70,000	31,410,927	14,157,408	33,563,669	1,781,698	135,912,539	8,880,611
$70,000 to $80,000	30,202,764	10,117,376	24,761,915	1,156,417	109,306,610	5,798,795
$80,000 to $90,000	27,588,874	7,295,079	19,855,841	948,135	93,527,730	4,720,117
$90,000 to $100,000	25,009,604	5,746,556	14,813,402	733,691	73,443,274	4,843,284
$100,000 to $150,000	100,669,193	17,343,930	49,101,417	2,069,696	271,148,040	12,084,544
$150,000 to $200,000	68,870,519	7,452,439	23,495,480	1,009,937	147,969,759	4,857,443
$200,000 to $250,000	52,095,023	5,141,175	13,103,270	492,671	88,437,114	2,911,498
$250,000 to $300,000	36,548,760	3,784,014	10,760,750	357,313	65,079,907	2,141,923
$300,000 to $400,000	63,301,064	4,417,250	10,244,153	866,313	91,522,082	3,727,911
$400,000 to $500,000	56,482,294	2,732,474	7,631,975	298,619	59,459,843	1,804,841
$500,000 to $750,000	66,866,511	5,461,338	11,961,874	409,434	99,127,202	3,305,605
$750,000 to $1,000,000	49,744,044	1,417,301	6,215,953	291,347	55,750,386	471,282
$1,000,000 to $1,500,000	75,398,695	1,220,447	4,748,628	389,684	51,119,822	1,348,084
$1,500,000 to $2,000,000	39,782,657	1,425,722	1,990,732	38,297	25,389,186	15,664
$2,000,000 to $3,000,000	40,529,620	1,828,726	3,239,820	141,877	42,201,959	3,224,319
$3,000,000 to $4,000,000	26,182,101	33,811	1,795,659	120,228	18,355,082	44,117
$4,000,000 to $5,000,000	22,105,377	52,607	888,587	10,775	13,254,408	53,440
$5,000,000 and over	44,672,335	64,350	5,649,159	98,042	56,402,451	84,329
Total	912,917,534	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460
Nontaxable [1]		406,304,549	319,136,620		478,721,747	21,625,850
Taxable	912,917,534	1,044,455,164	1,617,467,812	36,781,773	3,532,868,527	311,739,610

[1] Nontaxable. Specific exemptions exceed net income.
[2] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 7.—*Individual returns—Distribution of income by sources of income, general deductions and net income, by income classes*—Continued

Income classes	Total income	General deductions			Net income [2]
		Miscellaneous	Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years	Contributions	
Under $1,000 [1]	$180, 532, 188	$106, 810, 249	$7, 998, 824	$5, 309, 909	$60, 413, 206
Under $1,000	13, 194, 433	6, 006, 759	65, 613	297, 719	6, 824, 342
$1,000 to $2,000 [1]	921, 150, 882	172, 178, 698	9, 007, 020	16, 352, 149	723, 613, 015
$1,000 to $2,000	1, 086, 611, 801	45, 918, 599	137, 267	16, 251, 828	1, 024, 304, 107
$2,000 to $3,000 [1]	1, 092, 429, 348	105, 084, 560	15, 118, 959	17, 058, 935	955, 166, 894
$2,000 to $3,000	1, 159, 417, 080	53, 613, 799	654, 969	17, 412, 008	1, 087, 736, 304
$3,000 to $4,000 [1]	1, 972, 751, 139	221, 581, 664	11, 895, 911	28, 766, 806	1, 710, 506, 758
$3,000 to $4,000	949, 515, 490	74, 390, 700	562, 132	14, 713, 119	859, 849, 539
$4,000 to $5,000 [1]	941, 144, 449	127, 811, 092	8, 798, 400	14, 197, 452	790, 337, 505
$4,000 to $5,000	1, 762, 732, 302	221, 736, 012	1, 567, 150	27, 334, 107	1, 512, 095, 033
$5,000 to $6,000 [1]	150, 749, 589	28, 289, 063	2, 981, 033	2, 763, 034	116, 716, 459
$5,000 to $6,000	1, 118, 141, 094	125, 218, 474	3, 320, 885	18, 195, 399	971, 406, 336
$6,000 to $7,000 [1]	84, 712, 606	18, 013, 188	2, 913, 692	1, 643, 132	62, 142, 594
$6,000 to $7,000	935, 993, 018	103, 189, 595	3, 399, 850	15, 562, 237	813, 841, 336
$7,000 to $8,000 [1]	63, 062, 258	15, 000, 200	2, 295, 124	1, 230, 387	44, 536, 547
$7,000 to $8,000	794, 900, 635	86, 162, 315	3, 281, 212	13, 203, 717	692, 253, 391
$8,000 to $9,000 [1]	52, 480, 716	11, 678, 012	2, 466, 454	1, 041, 428	37, 294, 822
$8,000 to $9,000	656, 047, 231	87, 299, 085	2, 733, 871	11, 013, 746	555, 000, 529
$9,000 to $10,000 [1]	50, 146, 590	12, 374, 789	1, 586, 575	1, 039, 949	35, 145, 277
$9,000 to $10,000	584, 839, 392	61, 578, 561	2, 702, 450	9, 942, 306	510, 616, 075
$10,000 to $11,000	523, 857, 646	60, 173, 479	3, 752, 114	8, 987, 122	450, 944, 931
$11,000 to $12,000	464, 265, 637	55, 643, 514	3, 492, 544	8, 106, 563	397, 023, 016
$12,000 to $13,000	407, 091, 672	47, 538, 924	3, 272, 695	7, 207, 063	349, 072, 990
$13,000 to $14,000	367, 458, 407	42, 346, 328	2, 406, 870	6, 442, 953	316, 262, 256
$14,000 to $15,000	334, 554, 252	39, 365, 018	2, 419, 846	6, 214, 382	286, 555, 006
$15,000 to $20,000	1, 279, 232, 178	151, 358, 608	10, 379, 435	24, 753, 514	1, 092, 740, 621
$20,000 to $25,000	898, 300, 176	105, 603, 118	7, 340, 913	17, 332, 483	768, 023, 662
$25,000 to $30,000	673, 425, 504	77, 155, 372	4, 372, 146	13, 348, 732	578, 550, 254
$30,000 to $40,000	948, 402, 693	106, 208, 168	6, 962, 596	19, 792, 106	815, 439, 823
$40,000 to $50,000	649, 084, 507	69, 155, 767	5, 098, 361	14, 167, 237	560, 663, 142
$50,000 to $60,000	483, 920, 066	48, 911, 941	3, 692, 235	11, 006, 951	420, 308, 939
$60,000 to $70,000	378, 908, 432	39, 863, 419	3, 262, 291	9, 403, 905	326, 378, 817
$70,000 to $80,000	293, 840, 372	29, 685, 298	2, 149, 812	7, 155, 530	254, 849, 732
$80,000 to $90,000	246, 317, 819	23, 552, 788	1, 335, 082	6, 606, 562	214, 823, 387
$90,000 to $100,000	196, 878, 556	17, 649, 832	1, 229, 041	5, 021, 424	172, 978, 259
$100,000 to $150,000	661, 940, 611	62, 339, 176	10, 431, 132	18, 980, 388	570, 189, 915
$150,000 to $200,000	367, 571, 167	34, 458, 683	5, 755, 611	10, 087, 852	317, 269, 021
$200,000 to $250,000	229, 923, 167	19, 211, 403	3, 457, 435	7, 002, 956	200, 251, 373
$250,000 to $300,000	166, 053, 344	15, 772, 626	1, 422, 351	4, 967, 212	143, 891, 155
$300,000 to $400,000	227, 918, 261	17, 990, 521	4, 408, 532	6, 762, 475	198, 756, 733
$400,000 to $500,000	161, 338, 474	11, 165, 485	4, 013, 122	4, 702, 438	141, 457, 429
$500,000 to $750,000	224, 957, 567	20, 066, 869	1, 991, 903	8, 165, 895	194, 732, 900
$750,000 to $1,000,000	139, 118, 030	10, 108, 682	1, 149, 975	4, 711, 071	123, 148, 302
$1,000,000 to $1,500,000	157, 714, 281	10, 189, 250	187, 000	4, 016, 049	143, 321, 982
$1,500,000 to $2,000,000	79, 945, 398	4, 203, 854	490, 877	1, 738, 866	73, 421, 801
$2,000,000 to $3,000,000	102, 071, 501	11, 943, 927	156, 589	3, 692, 317	86, 278, 668
$3,000,000 to $4,000,000	53, 584, 941	3, 712, 577	17, 780	1, 494, 241	48, 360, 343
$4,000,000 to $5,000,000	45, 350, 618	2, 215, 777	37, 821	1, 761, 599	41, 335, 421
$5,000,000 and over	113, 857, 313	4, 893, 433	42, 123	7, 246, 055	101, 675, 702
Total	25, 447, 435, 831	2, 826, 509, 251	178, 215, 623	484, 205, 308	21, 958, 505, 649
Nontaxable [1]	5, 509, 159, 765	818, 821, 515	65, 061, 992	89, 403, 181	4, 535, 873, 077
Taxable	19, 938, 276, 066	2, 007, 687, 736	113, 153, 631	394, 802, 127	17, 422, 632, 572

[1] Nontaxable. Specific exemptions exceed net income.
[2] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

TABLE 8.—*Individual returns—Tax-exempt obligations reported in returns of net income of $5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers*

[Income returned for calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Amount owned					Interest received				
	Total	Wholly tax-exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, and war-savings certificates	Total	Wholly tax-exempt			Partially tax exempt: Liberty 4 and 4¼ per cent bonds, Treasury bonds, certificates of indebtedness, and war-savings certificates
		Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States			Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	
$5,000 to $6,000	$99,168,999	$27,612,114	$5,891,261	$5,273,008	$60,392,616	$4,505,042	$1,485,279	$285,330	$232,501	$2,501,932
$6,000 to $7,000	92,316,852	25,227,683	5,460,497	4,006,934	57,621,738	4,213,069	1,337,437	344,369	178,306	2,352,957
$7,000 to $8,000	89,518,070	26,192,477	4,261,308	4,410,510	54,653,775	4,416,285	1,674,115	226,109	264,415	2,251,646
$8,000 to $9,000	79,982,234	24,683,411	3,530,751	3,292,034	48,476,038	3,507,158	1,167,480	154,698	127,605	2,057,375
$9,000 to $10,000	82,524,140	27,122,538	4,820,181	4,746,962	45,834,459	3,848,672	1,224,406	406,442	265,740	1,952,084
$10,000 to $11,000	90,148,218	30,082,992	6,264,524	3,852,928	49,947,774	4,134,040	1,546,794	284,796	183,097	2,119,353
$11,000 to $12,000	79,360,538	24,900,085	5,405,165	3,414,640	45,640,648	3,666,620	1,326,453	271,435	133,982	1,934,750
$12,000 to $13,000	89,281,572	34,075,741	4,993,144	5,493,790	44,718,897	4,055,817	1,691,800	305,948	192,438	1,865,631
$13,000 to $14,000	78,008,804	27,967,842	4,876,257	3,408,465	41,756,240	3,541,365	1,373,847	235,442	153,169	1,778,907
$14,000 to $15,000	73,910,075	24,368,830	6,228,800	3,328,811	39,983,634	3,247,665	1,281,951	256,240	107,113	1,602,361
$15,000 to $20,000	318,375,498	116,223,510	23,952,982	21,227,349	156,971,657	15,789,813	7,148,121	1,256,685	810,914	6,574,093
$20,000 to $25,000	263,537,211	106,521,376	22,386,915	16,806,316	117,822,604	13,210,183	5,688,399	1,117,201	662,778	5,741,805
$25,000 to $30,000	230,458,287	100,085,588	22,186,972	16,421,870	91,763,857	10,490,490	4,989,114	1,120,871	641,985	3,738,520
$30,000 to $40,000	397,656,408	183,754,131	39,767,919	40,093,022	134,041,336	19,316,427	9,323,538	2,126,259	1,946,561	5,920,069
$40,000 to $50,000	288,436,541	143,423,532	30,154,418	24,218,625	90,639,966	13,748,636	7,429,655	1,601,464	948,041	3,769,476
$50,000 to $60,000	261,969,681	131,236,322	29,820,479	30,271,039	70,641,841	12,937,209	7,482,492	1,426,210	1,163,013	2,865,494
$60,000 to $70,000	247,361,663	138,225,929	29,758,453	26,846,136	52,531,145	11,344,962	6,684,796	1,451,362	1,018,049	2,190,755
$70,000 to $80,000	182,582,232	99,956,210	20,316,751	23,599,894	38,709,377	8,496,608	5,197,829	993,752	812,247	1,492,780
$80,000 to $90,000	149,067,288	85,317,423	17,205,792	17,212,967	29,331,106	7,428,917	4,100,142	932,942	674,215	1,721,618
$90,000 to $100,000	131,680,186	84,968,237	14,192,264	12,069,723	20,449,962	6,084,607	4,001,414	679,115	391,319	1,012,759
$100,000 to $150,000	499,993,958	302,145,687	60,126,750	64,696,723	73,024,798	22,581,788	14,314,808	2,920,548	2,341,692	3,004,740
$150,000 to $200,000	316,779,339	206,137,239	33,156,654	41,899,918	35,585,528	13,710,223	9,284,542	1,497,724	1,536,000	1,391,957
$200,000 to $250,000	181,971,479	121,549,066	16,859,052	25,133,615	18,429,746	9,386,496	6,084,826	817,578	911,757	1,572,335
$250,000 to $300,000	140,166,801	86,332,820	12,777,290	27,844,192	13,212,499	6,308,293	4,281,533	593,104	957,670	475,986
$300,000 to $400,000	231,945,154	139,182,278	31,142,046	36,226,564	25,394,266	10,107,142	6,276,320	1,447,872	1,369,282	1,013,668
$400,000 to $500,000	109,680,594	66,647,114	9,086,532	23,139,450	10,807,498	5,198,016	3,427,762	466,569	793,693	509,992
$500,000 to $750,000	161,041,779	91,897,811	22,460,609	35,924,827	10,758,532	11,349,922	7,130,389	1,245,590	2,557,765	416,178
$750,000 to $1,000,000	139,686,130	85,528,343	10,267,987	33,163,100	10,726,700	5,364,366	3,587,305	408,137	1,055,176	313,748

$1,000,000 to $1,500,000	99,991,914	46,943,851	11,985,957	31,766,096	9,296,010	3,948,294	1,888,196	462,384	1,258,439	339,275
$1,500,000 to $2,000,000	63,442,340	39,520,665	2,587,000	18,992,900	2,341,775	2,199,151	1,501,060	117,539	529,665	50,837
$2,000,000 to $3,000,000	80,087,652	56,089,886	2,372,533	20,876,150	749,083	2,786,918	1,969,033	55,983	730,671	31,231
$3,000,000 to $4,000,000	31,775,477	22,352,385	974,200	3,158,000	5,290,892	1,751,871	1,513,054	27,197	103,943	107,677
$4,000,000 to $5,000,000	40,266,950	6,226,500	16,619,000	17,115,000	306,450	1,129,529	109,317	501,219	508,439	10,554
$5,000,000 and over	174,551,564	60,996,500	3,251,000	107,753,850	2,550,214	6,474,351	2,495,093	137,049	3,736,407	105,802
Total	5,596,725,628	2,793,496,116	535,141,443	757,685,408	1,510,402,661	260,279,945	140,018,300	26,175,213	29,298,087	64,788,345

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*

[Income returned for calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

ALABAMA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	675	$386,333	$86,592									
Under $1,000	110	55,902	5,998			$724			$724	$164		$560
$1,000 to $2,000 [2]	2,607	4,106,036	138,591									
$1,000 to $2,000	3,598	6,255,989	31,285			14,120			14,120	3,479		10,641
$2,000 to $3,000 [2]	2,652	6,560,834	327,401									
$2,000 to $3,000	3,011	7,112,301	117,042			36,264			36,264	8,979		27,285
$3,000 to $4,000 [2]	3,568	12,540,970	282,201									
$3,000 to $4,000	1,568	5,577,999	165,643			24,581			24,581	6,420		18,161
$4,000 to $5,000 [2]	1,384	6,083,178	624,478									
$4,000 to $5,000	2,759	12,351,166	285,005			40,691			40,691	10,053		30,638
$5,000 to $6,000 [2]	184	999,630	231,997									
$5,000 to $6,000	1,516	8,276,471	334,494			36,498			36,498	6,983		29,515
$6,000 to $7,000 [2]	60	389,466	168,014									
$6,000 to $7,000	960	6,197,251	265,083			36,079			36,079	6,207		29,872
$7,000 to $8,000 [2]	30	224,838	155,415									

Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior years are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ALABAMA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$7,000 to $8,000	707	$5,283,005	$301,183			$38,874			$38,874	$5,884		$32,990
$8,000 to $9,000 [2]	27	230,420	174,817									
$8,000 to $9,000	520	4,402,364	302,014			36,365			36,365	5,818		30,547
$9,000 to $10,000 [2]	30	286,398	212,095									
$9,000 to $10,000	383	3,633,328	237,931			36,637			36,637	5,147		31,490
$10,000 to $11,000	337	3,537,874	487,557	$2,864		38,572	$1,664		40,236	5,333		34,903
$11,000 to $12,000	252	2,899,130	435,266	6,542		34,612	3,878		38,490	4,371		34,119
$12,000 to $13,000	206	2,574,686	421,232	8,449		34,274	5,076		39,350	3,909		35,441
$13,000 to $14,000	173	2,329,385	260,451	10,444		35,761	5,965		41,726	4,918		36,808
$14,000 to $15,000	136	1,975,504	343,832	14,144		30,999	6,795		37,794	4,853		32,941
$15,000 to $20,000	433	7,427,099	1,253,415	22,630		143,668	51,116		194,784	19,210		175,574
$20,000 to $25,000	236	5,261,286	1,276,569	18,517		114,627	80,111		194,738	14,553		180,185
$25,000 to $30,000	129	3,549,398	791,780	12,389		85,795	86,315		172,110	8,802		163,308
$30,000 to $40,000	121	4,103,716	1,295,019	11,002	$53,421	91,692	141,933	$6,641	240,266	7,376	$1,301	231,589
$40,000 to $50,000	61	2,710,619	773,372	34,528	129,675	66,504	127,149	16,156	209,809	4,942	1,081	203,786
$50,000 to $60,000	30	1,614,163	578,305	12,124	79,840	33,923	96,624	9,941	140,488	2,354		138,134
$60,000 to $70,000	21	1,351,079	335,519	2,637	240,463	26,438	80,974	30,021	137,433	2,084	3,404	131,945
$70,000 to $80,000	13	996,457	391,042		159,611	18,091	75,096	19,951	113,138	1,366		111,772
$80,000 to $90,000	15	1,283,494	569,975	418	170,993	20,441	109,039	21,372	150,852	1,467	1,239	148,146
$90,000 to $100,000	7	646,526	247,947		99,246	12,987	58,404	12,405	83,796	431	253	83,112
$100,000 to $150,000	14	1,585,671	382,181	784	588,711	28,074	114,174	69,228	211,476	1,325		210,151
$150,000 to $200,000	4	645,206	162,639	212	173,809	14,302	69,260	21,726	105,288	633		104,655
$200,000 to $250,000												
$250,000 to $300,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,077,831	464,619	9,089	688,275	1,088	68,633	81,408	151,129	201		150,928
Total	28,540	136,523,003	14,917,999	166,773	2,384,044	1,132,681	1,182,206	288,849	2,603,736	147,262	7,278	2,449,196
Nontaxable [2]	11,217	31,808,103	2,401,601									
Taxable	17,323	104,714,900	12,516,398	166,773	2,384,044	1,132,681	1,182,206	288,849	2,603,736	147,262	7,278	2,449,196

ARIZONA

Under $1,000 [2]	313	$174,086	$22,458									
Under $1,000	5	1,802				$14			$14	$3		$11
$1,000 to $2,000 [2]	1,096	1,776,256	86,961									
$1,000 to $2,000	1,962	3,538,532	16,334			7,609			7,609	1,901		5,708
$2,000 to $3,000 [2]	912	2,238,184	59,778									
$2,000 to $3,000	1,189	2,885,757	21,651			14,337			14,337	3,652		10,685
$3,000 to $4,000 [2]	1,162	4,100,407	135,127									
$3,000 to $4,000	553	2,025,643	51,169			8,272			8,272	2,090		6,182
$4,000 to $5,000 [2]	394	1,725,664	215,268									
$4,000 to $5,000	894	4,143,639	93,692			16,536			16,536	4,007		12,529
$5,000 to $6,000 [2]	61	331,062	107,569									
$5,000 to $6,000	626	3,427,926	139,379			18,777			18,777	3,737		15,040
$6,000 to $7,000 [2]	21	134,923	69,344									
$6,000 to $7,000	342	2,203,134	121,691			15,492			15,492	2,781		12,711
$7,000 to $8,000 [2]	12	90,154	76,510									
$7,000 to $8,000	216	1,606,266	101,645			13,196			13,196	1,922		11,274
$8,000 to $9,000 [2]	16	134,156	77,035									
$8,000 to $9,000	176	1,488,849	151,248			14,334			14,334	2,210		12,124
$9,000 to $10,000 [2]	13	124,112	79,049									
$9,000 to $10,000	87	821,752	84,005			9,432			9,432	1,360		8,072
$10,000 to $11,000	91	945,433	168,129	$1,014		9,898	$316		10,214	1,251		8,963
$11,000 to $12,000	71	816,689	179,536	2,775		10,761	1,324		12,085	1,434		10,651
$12,000 to $13,000	56	695,859	106,013	595		10,433	1,473		11,906	1,257		10,649
$13,000 to $14,000	34	459,567	134,970	893		5,403	1,194		6,597	504		6,093
$14,000 to $15,000	27	389,562	60,501	128		7,227	1,270		8,497	808		7,689
$15,000 to $20,000	77	1,310,860	470,031	935		19,700	8,089		27,789	1,804		25,985
$20,000 to $25,000	31	709,093	160,577			17,719	11,616		29,335	965		28,370
$25,000 to $30,000	28	747,016	175,072	124		19,008	16,800		35,808	726		35,082
$30,000 to $40,000	17	596,523	157,329	9,132	$17,439	15,073	20,904	$2,180	38,157	687		37,470
$40,000 to $50,000	9	403,025	177,296	2,192	48,906	5,751	13,859	6,115	25,725	39		25,686
$50,000 to $60,000	2	115,414	63,525	250	5,521	1,896	7,310	690	9,896			9,896
$60,000 to $70,000	7	455,069	77,774	166		13,239	36,368		49,607	553	$1,715	47,339
$70,000 to $80,000	3	222,301	90,437	1,408	10,080	4,933	18,680	1,260	24,873	436		24,437
$80,000 to $90,000												

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior years are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ARIZONA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$90,000 to $100,000												
$100,000 to $150,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [5]		$877,863	$662,736	$10,979	$113,262	$7,222	$105,009	$14,150	$126,381	$131		$126,250
Total	10,509	41,716,578	4,333,839	30,591	195,148	266,262	244,212	24,395	534,869	34,258	$1,715	498,896
Nontaxable [2]	4,000	10,829,004	929,099									
Taxable	6,509	30,887,574	3,404,740	30,591	195,148	266,262	244,212	24,395	534,869	34,258	1,715	498,896

ARKANSAS

Under $1,000 [2]	748	$422,942	$26,463									
Under $1,000	49	29,353	282			$397			$397	$95		$302
$1,000 to $2,000 [2]	2,476	3,843,776	108,311									
$1,000 to $2,000	1,844	3,355,465	22,448			7,333			7,333	1,820		5,513
$2,000 to $3,000 [2]	2,485	6,155,614	147,690									
$2,000 to $3,000	1,358	3,375,084	49,188			17,082			17,082	4,154		12,928
$3,000 to $4,000 [2]	3,081	10,713,244	457,437									

$3,000 to $4,000	1,020	3,857,721	149,894			16,119			16,119	3,922		12,197
$4,000 to $5,000 [2]	953	4,151,063	369,574									
$4,000 to $5,000	1,620	7,660,050	183,106			22,137			22,137	5,294		16,843
$5,000 to $6,000 [2]	176	940,517	259,503									
$5,000 to $6,000	907	4,948,372	136,541			21,686			21,686	4,748		16,938
$6,000 to $7,000 [2]	48	310,758	188,917									
$6,000 to $7,000	555	3,582,955	214,981			21,041			21,041	3,400		17,641
$7,000 to $8,000 [2]	35	257,143	184,918									
$7,000 to $8,000	408	3,048,092	195,039			21,145			21,145	2,828		18,317
$8,000 to $9,000 [2]	14	119,322	94,498									
$8,000 to $9,000	287	2,439,974	187,505			20,192			20,192	2,473		17,719
$9,000 to $10,000 [2]	10	95,420	81,208									
$9,000 to $10,000	216	2,039,711	177,787			20,361			20,361	2,760		17,601
$10,000 to $11,000	166	1,737,752	193,078	$706		19,487	$785		20,272	2,089		18,183
$11,000 to $12,000	118	1,356,982	217,485	10,336		15,818	1,735		17,553	1,847		15,706
$12,000 to $13,000	104	1,293,797	180,721	1,673		16,702	2,473		19,175	1,662		17,513
$13,000 to $14,000	99	1,334,656	214,671	5,126		20,789	3,529		24,318	1,913		22,405
$14,000 to $15,000	66	957,101	111,306	894		15,694	3,242		18,936	1,417		17,519
$15,000 to $20,000	214	3,709,529	787,203	20,185		68,593	25,871		94,464	6,893		87,571
$20,000 to $25,000	106	2,329,592	583,856	8,934		48,946	34,223		83,169	4,632		78,537
$25,000 to $30,000	55	1,524,628	383,485	5,538		37,238	38,546		75,784	2,506		73,278
$30,000 to $40,000	65	2,221,411	588,986	5,379	$1,637	59,348	79,512	$205	139,065	2,907	$1,008	135,150
$40,000 to $50,000	22	985,813	326,276	6,933		24,309	51,726		76,035	998		75,037
$50,000 to $60,000	16	860,893	337,830	6,706	8,503	20,173	55,935	1,063	77,171	645		76,526
$60,000 to $70,000	12	764,401	509,976	14,859		9,777	61,011		70,788	549		70,239
$70,000 to $80,000	4	293,755	141,784	7,223		5,984	26,716		32,700	204		32,496
$80,000 to $90,000	4	325,631	295,433	5,881	6,482	1,387	31,331	810	33,528	215		33,313
$90,000 to $100,000	2	188,813	97,462			4,102	21,194		25,296	2		25,294
$100,000 to $150,000	12	1,563,837	562,929		1,125	45,667	212,463	141	258,271	813	2,467	254,991
$150,000 to $200,000	5	869,577	579,013	582	83,551	10,368	115,504	10,444	136,316	764		135,552
$200,000 to $250,000	2	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$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 [3]		996,326	953,293	1,582		1,779	174,245		176,024	61		175,963
Total	19,363	84,661,070	10,300,077	102,537	101,298	593,654	940,041	12,663	1,546,358	61,611	3,475	1,481,272
Nontaxable [2]	10,026	27,009,799	1,918,519									
Taxable	9,337	57,651,271	8,381,558	102,537	101,298	593,654	940,041	12,663	1,546,358	61,611	3,475	1,481,272

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior years are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

CALIFORNIA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	12,386	$6,994,184	$1,614,745									
Under $1,000	745	476,892	98,031			$4,917			$4,917	$1,065		$3,852
$1,000 to $2,000 [2]	34,508	53,328,623	2,254,657									
$1,000 to $2,000	44,978	78,586,082	643,323			177,333			177,333	44,235		133,098
$2,000 to $3,000 [2]	28,982	72,400,190	4,885,445									
$2,000 to $3,000	37,281	87,848,462	2,516,661			437,856			437,856	108,046		329,810
$3,000 to $4,000 [2]	35,564	122,079,669	6,628,977									
$3,000 to $4,000	19,319	68,839,433	3,542,228			320,095			320,095	79,503		240,592
$4,000 to $5,000 [2]	11,890	52,047,122	8,197,110									
$4,000 to $5,000	26,226	117,743,002	4,896,929			433,251			433,251	106,330		326,921
$5,000 to $6,000 [2]	1,282	6,951,409	3,397,266									
$5,000 to $6,000	12,044	65,979,760	2,630,892			325,018			325,018	69,866		255,152
$6,000 to $7,000 [2]	681	4,403,534	3,204,520									
$6,000 to $7,000	8,906	57,587,883	3,379,911			361,288			361,288	66,380		294,908
$7,000 to $8,000 [2]	441	3,295,863	2,508,430									
$7,000 to $8,000	6,516	48,696,665	3,223,778			407,597			407,597	57,664		349,933
$8,000 to $9,000 [2]	342	2,897,914	2,289,484									
$8,000 to $9,000	4,883	41,401,570	3,661,074			360,895			360,895	53,344		307,551
$9,000 to $10,000 [2]	292	2,767,787	2,361,714									
$9,000 to $10,000	3,916	37,108,904	3,648,297			383,566			383,566	53,528		330,038
$10,000 to $11,000	3,082	32,310,487	6,044,929	$92,104		354,381	$15,365		369,746	45,431		324,315
$11,000 to $12,000	2,510	28,811,774	4,971,721	79,124		348,865	37,245		386,110	43,638		342,472
$12,000 to $13,000	2,067	25,796,733	4,601,891	65,242		342,805	51,405		394,210	42,687		351,523
$13,000 to $14,000	1,789	24,131,881	4,794,987	45,457		350,217	62,273		412,490	42,226		370,264
$14,000 to $15,000	1,451	21,032,768	3,982,721	58,745		336,952	72,277		409,229	39,776		369,453
$15,000 to $20,000	4,694	80,853,949	18,348,929	191,882		1,493,700	566,078		2,059,778	188,818		1,870,960
$20,000 to $25,000	2,500	55,600,916	13,916,757	142,406		1,206,832	844,891		2,051,723	131,639		1,920,084
$25,000 to $30,000	1,467	40,156,913	11,792,104	80,467		924,869	987,265		1,912,134	81,761		1,830,373
$30,000 to $40,000	1,712	58,837,414	17,610,743	147,331	$704,261	1,437,397	2,099,719	$76,859	3,613,975	113,329	$6,080	3,494,566
$40,000 to $50,000	887	39,602,416	13,063,441	124,407	1,620,524	952,806	1,920,047	196,054	3,068,907	67,498	13,177	2,988,232
$50,000 to $60,000	561	30,630,307	11,044,240	82,542	2,522,803	648,592	1,724,525	314,929	2,688,046	48,359	21,334	2,618,353
$60,000 to $70,000	338	21,807,366	7,531,325	33,514	2,793,139	472,126	1,409,833	341,092	2,223,051	27,526	8,501	2,187,024

$70,000 to $80,000	236	17,648,811	7,699,266	32,702	3,013,940	280,276	1,241,837	376,367	1,898,480	18,606	13,630	1,866,244
$80,000 to $90,000	140	11,809,568	5,074,660	14,961	1,395,755	239,198	1,015,339	174,515	1,429,052	14,985	19,954	1,394,113
$90,000 to $100,000	133	12,633,546	4,569,866	27,245	2,732,902	224,809	1,010,439	341,050	1,576,298	11,647	1,157	1,563,494
$100,000 to $150,000	308	37,007,314	18,381,596	55,651	7,525,696	527,790	3,556,075	938,149	5,022,014	25,306	11,600	4,985,108
$150,000 to $200,000	109	18,767,939	7,680,230	30,034	5,186,327	277,702	1,877,761	648,289	2,803,752	10,700	298	2,792,754
$200,000 to $250,000	59	13,198,743	5,063,704	24,644	3,997,364	200,660	1,405,062	495,209	2,100,931	5,335	17,636	2,077,960
$250,000 to $300,000	41	11,333,181	4,865,948	13,497	4,666,862	86,880	1,039,238	580,497	1,706,615	3,165	2,817	1,700,633
$300,000 to $400,000	27	9,063,671	2,338,714	12,383	4,219,216	110,695	731,649	526,125	1,368,469	2,033		1,366,436
$400,000 to $500,000	16	7,245,343	2,197,734	8,333	2,842,112	90,589	666,810	355,264	1,112,663	1,480		1,111,183
$500,000 to $750,000	17	9,774,471	2,818,741	7,001	4,852,431	92,186	792,404	606,553	1,491,143	496		1,490,647
$750,000 to $1,000,000	9	7,699,202	1,912,571	349	4,909,712	45,820	491,167	613,714	1,150,701	838		1,149,863
$1,000,000 to $1,500,000	4	4,415,316	387,208	944	3,589,208	20,472	139,796	448,651	608,919	427		608,492
$1,500,000 to $2,000,000	2	3,214,049	1,498,299	807	583,176	64,480	509,495	72,897	646,872	68		646,804
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$4,000,000 to $5,000,000												
$5,000,000 and over	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		16,854,662	653,121	20,516	15,274,973	44,157	291,825	1,909,372	2,245,354	213		2,245,141
Total	315,344	1,571,673,688	248,428,918	1,392,288	72,430,401	14,387,072	24,559,820	9,015,586	47,962,478	1,607,948	116,184	46,238,346
Nontaxable [2]	126,368	327,166,295	37,342,348									
Taxable	188,976	1,244,507,393	211,086,570	1,392,288	72,430,401	14,387,072	24,559,820	9,015,586	47,962,478	1,607,948	116,184	46,238,346

COLORADO

Under $1,000 [2]	1,420	$809,211	$340,141									
Under $1,000	104	69,576	10,454			$884			$884	$203		$681
$1,000 to $2,000 [2]	4,450	6,967,171	657,859									
$1,000 to $2,000	4,210	7,187,001	90,848			15,392			15,392	3,811		11,581
$2,000 to $3,000 [2]	3,912	9,673,750	1,061,966									
$2,000 to $3,000	3,362	8,013,258	291,415			39,894			39,894	9,963		29,931
$3,000 to $4,000 [2]	4,232	14,782,471	1,151,927									
$3,000 to $4,000	2,096	7,538,289	355,883			30,955			30,955	7,519		23,436
$4,000 to $5,000 [2]	1,763	7,736,734	1,296,295									
$4,000 to $5,000	3,147	14,122,083	608,568			51,202			51,202	13,170		38,032
$5,000 to $6,000 [2]	184	991,564	426,522									
$5,000 to $6,000	1,376	7,537,695	315,713			34,422			34,422	7,429		26,993
$6,000 to $7,000 [2]	95	614,022	481,915									
$6,000 to $7,000	988	6,394,344	387,880			38,425			38,425	7,142		31,283
$7,000 to $8,000 [2]	57	427,283	306,338									
$7,000 to $8,000	697	5,208,530	377,284			49,408			49,408	5,576		43,832
$8,000 to $9,000 [2]	36	302,467	238,934									
$8,000 to $9,000	528	4,465,573	461,543			36,064			36,064	5,431		30,633
$9,000 to $10,000 [2]	34	322,964	255,842									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

COLORADO—Continued

Income classes	Number of returns	Net income[1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	369	$3,508,813	$350,180			$33,742			$33,742	$4,544		$29,198
$10,000 to $11,000	305	3,195,008	587,110	$12,827		32,733	$1,383		34,116	4,244		29,872
$11,000 to $12,000	237	2,722,874	595,833	15,039		32,099	3,475		35,574	4,294		31,280
$12,000 to $13,000	205	2,558,408	466,842	17,979		32,961	5,022		37,983	4,310		33,673
$13,000 to $14,000	154	2,077,086	344,011	19,309		30,196	5,308		35,504	4,859		30,645
$14,000 to $15,000	122	1,770,295	445,528	4,839		24,105	5,993		30,098	3,123		26,975
$15,000 to $20,000	363	6,263,928	1,732,632	29,198		100,751	44,034		144,785	15,808		128,977
$20,000 to $25,000	224	4,922,919	1,532,561	21,055		93,840	71,520		165,360	12,926		152,434
$25,000 to $30,000	128	3,467,196	1,209,678	54,354		66,293	83,392		149,685	8,173		141,512
$30,000 to $40,000	122	4,195,712	1,882,899	52,642	$50,164	72,803	149,843	$6,269	228,915	6,835	$13,448	208,632
$40,000 to $50,000	54	2,376,668	1,161,540	25,004	42,733	43,546	117,393	5,341	166,280	3,661	3,607	159,012
$50,000 to $60,000	44	2,401,064	1,136,846	8,904	18,658	45,950	152,495	2,153	200,598	2,986	3,246	194,366
$60,000 to $70,000	23	1,500,599	799,967	17,950	170,583	17,393	102,447	21,347	141,187	1,224	6,616	133,347
$70,000 to $80,000	18	1,345,691	842,922	2,410	39,323	22,482	117,866	4,914	145,262	1,114	396	143,752
$80,000 to $90,000	10	855,956	550,328	19,129	159,167	4,549	67,700	19,895	92,144	287		91,857
$90,000 to $100,000	6	563,829	211,529	37	163,067	5,642	41,750	20,384	67,776	430		67,346
$100,000 to $150,000	18	2,214,110	1,500,541	9,347	365,265	14,769	230,071	45,659	290,499	1,224	2,794	286,481
$150,000 to $200,000	6	1,083,380	510,282	4,326	314,165	10,659	110,833	39,270	160,762	500		160,262
$200,000 to $250,000	2	409,294	285,063		176,459		33,583	22,057	55,640	55		55,585
$250,000 to $300,000	3	791,272	241,285		486,849	4,868	43,554	60,856	109,278	220		109,058
$300,000 to $400,000	2	742,120	365,273	1,423	315,617	2,260	69,490	39,452	111,202	209		110,993
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$500,000 to $750,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$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]		2,674,447	1,172,533	5,907	1,396,368	3,582	223,070	174,546	401,198	191	3,418	397,589
Total	35,110	154,804,655	27,042,710	321,679	3,698,418	991,869	1,680,222	462,143	3,134,234	141,461	33,525	2,959,248
Nontaxable [2]	16,183	42,627,637	6,217,739									
Taxable	18,927	112,177,018	20,824,971	321,679	3,698,418	991,869	1,680,222	462,143	3,134,234	141,461	33,525	2,959,248

CONNECTICUT

Under $1,000 [2]	1,812	$1,089,246	$237,817									
Under $1,000	259	163,669	60,809			$1,408			$1,408	$323		$1,085
$1,000 to $2,000 [2]	11,188	17,731,441	1,570,874									
$1,000 to $2,000	13,310	23,099,625	480,847			48,778			48,778	12,129		36,649
$2,000 to $3,000 [2]	7,873	19,559,380	2,218,605									
$2,000 to $3,000	8,114	19,475,504	1,117,886			93,539			93,539	23,206		70,333
$3,000 to $4,000 [2]	8,749	30,778,774	2,919,361									
$3,000 to $4,000	4,612	16,618,249	1,259,582			67,349			67,349	16,570		50,779
$4,000 to $5,000 [2]	3,155	13,757,947	2,551,397									
$4,000 to $5,000	5,323	24,242,721	1,538,335			84,404			84,404	20,341		64,063
$5,000 to $6,000 [2]	519	2,824,248	1,525,103									
$5,000 to $6,000	2,760	15,122,872	1,039,229			66,465			66,465	14,685		51,780
$6,000 to $7,000 [2]	303	1,959,996	1,401,789									
$6,000 to $7,000	2,101	13,594,440	1,283,711			78,166			78,166	14,890		63,276
$7,000 to $8,000 [2]	191	1,425,763	1,086,066									
$7,000 to $8,000	1,645	12,289,495	1,364,974			80,342			80,342	14,637		65,705
$8,000 to $9,000 [2]	151	1,278,432	1,117,807									
$8,000 to $9,000	1,210	10,260,219	1,360,796			78,676			78,676	12,902		65,774
$9,000 to $10,000 [2]	128	1,212,327	1,133,740									
$9,000 to $10,000	1,011	9,581,049	1,594,092			83,715			83,715	13,781		69,934
$10,000 to $11,000	853	8,934,995	2,330,416	$22,750		78,608	$4,201		82,809	11,987		70,822
$11,000 to $12,000	706	8,117,392	2,281,723	25,862		77,335	10,678		88,013	24,944		63,069
$12,000 to $13,000	544	6,792,161	2,013,247	21,490		70,435	15,817		86,252	11,315		74,937
$13,000 to $14,000	474	6,391,251	2,007,571	9,788		71,878	16,555		88,433	11,603		76,830
$14,000 to $15,000	353	5,115,894	1,658,067	5,413		64,108	17,440		81,548	10,203		71,345
$15,000 to $20,000	1,282	22,129,502	7,757,572	107,077		321,125	155,976		477,101	50,150		426,951
$20,000 to $25,000	734	16,335,045	5,907,176	55,354		274,627	248,016		522,643	45,156		477,487
$25,000 to $30,000	456	12,477,410	4,948,912	32,285		231,383	308,228		539,611	30,901		508,710
$30,000 to $40,000	558	19,214,525	9,142,863	99,569	$148,789	319,350	700,445	$18,085	1,037,880	36,005	$3,094	998,781
$40,000 to $50,000	297	13,158,864	6,530,398	62,598	502,190	215,760	626,686	61,955	904,401	19,116	2,219	883,066
$50,000 to $60,000	203	11,062,338	6,014,058	95,824	939,541	144,427	612,295	117,991	874,713	13,121	43,106	818,486
$60,000 to $70,000	149	9,672,433	5,435,000	52,821	1,022,587	125,932	642,601	125,025	893,558	8,345	16,484	868,729
$70,000 to $80,000	102	7,591,906	4,006,988	25,270	1,183,175	89,086	535,888	159,177	784,151	6,168	2,177	775,806
$80,000 to $90,000	59	4,975,302	2,797,240	14,987	939,709	54,325	391,219	110,954	556,498	3,729	2,334	550,435
$90,000 to $100,000	45	4,239,305	2,060,808	1,497	534,453	65,663	391,794	66,795	524,252	3,749	183	520,320
$100,000 to $150,000	131	15,593,277	8,955,138	53,343	2,113,922	210,427	1,640,828	264,234	2,115,489	9,786	9,820	2,095,883
$150,000 to $200,000	36	6,148,976	3,434,252	4,351	1,524,678	53,486	637,028	190,584	881,098	2,517	41,666	836,915

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

CONNECTICUT—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$200,000 to $250,000	17	$3,710,404	$2,601,533	$9,434	$600,195	$26,871	$487,813	$75,025	$589,709	$1,098	$6	$588,605
$250,000 to $300,000	10	2,738,127	1,486,310	14,966	1,031,421	14,980	267,611	128,928	411,519	266	6,386	404,867
$300,000 to $400,000	13	4,357,712	2,545,449	18,218	1,479,337	16,004	469,818	184,917	670,739	486		670,253
$400,000 to $500,000	4	1,720,162	732,686		701,269	14,887	170,501	87,659	273,047	420		272,627
$500,000 to $750,000	5	2,945,291	1,376,473	978	704,185	41,219	406,670	88,023	535,912	830		535,082
$750,000 to $1,000,000	2	1,633,402	162,119	5,740	1,586,075	54	16,715	188,516	205,285			205,285
$1,000,000 to $1,500,000	2	2,655,775	1,118,412		1,389,212	6,558	236,632	173,651	416,841	196		416,645
$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	81,449	433,776,846	114,167,231	739,615	16,400,738	3,271,370	9,011,455	2,041,519	14,324,344	445,555	127,475	13,751,314
Nontaxable [2]	34,069	91,617,554	15,762,559									
Taxable	47,380	342,159,292	98,404,672	739,615	16,400,738	3,271,370	9,011,455	2,041,519	14,324,344	445,555	127,475	13,751,314

DELAWARE

Under $1,000 [2]	282	$164,222	$94,687									
Under $1,000	57	29,607	9,999			$265			$265	$61		$204
$1,000 to $2,000 [2]	1,239	1,938,778	181,798									
$1,000 to $2,000	1,327	2,274,614	51,353			5,012			5,012	1,242		3,770
$2,000 to $3,000 [2]	950	2,346,365	315,449									
$2,000 to $3,000	890	2,123,964	121,658			10,430			10,430	2,603		7,827
$3,000 to $4,000 [2]	970	3,377,949	362,737									
$3,000 to $4,000	483	1,717,213	120,085			7,184			7,184	1,765		5,419
$4,000 to $5,000 [2]	360	1,590,960	382,916									

$4,000 to $5,000	688	3,090,972	208,286			10,165			10,165	2,462		7,703
$5,000 to $6,000 [2]	74	400,853	252,127									
$5,000 to $6,000	337	1,857,378	192,060			8,169			8,169	1,665		6,504
$6,000 to $7,000 [2]	32	208,964	143,417									
$6,000 to $7,000	269	1,740,660	187,898			9,417			9,417	1,814		7,603
$7,000 to $8,000 [2]	26	197,601	126,264									
$7,000 to $8,000	171	1,280,004	145,891			8,324			8,324	1,471		6,853
$8,000 to $9,000 [2]	15	125,302	112,692									
$8,000 to $9,000	123	1,040,574	169,369			7,672			7,672	1,245		6,427
$9,000 to $10,000 [2]	7	65,470	58,804									
$9,000 to $10,000	115	1,097,480	191,499			9,142			9,142	1,612		7,530
$10,000 to $11,000	101	1,058,119	272,082	$172		8,738	$478		9,216	1,326		7,890
$11,000 to $12,000	65	738,559	231,256	2,671		6,021	870		6,891	991		5,900
$12,000 to $13,000	62	773,700	234,572	118		7,867	1,537		9,404	1,013		8,391
$13,000 to $14,000	59	794,514	192,085	1,720		9,464	2,045		11,509	1,315		10,194
$14,000 to $15,000	38	550,002	230,864	5,273		5,655	1,878		7,533	877		6,656
$15,000 to $20,000	150	2,627,316	830,729	20,779		38,100	19,427		57,527	6,352		51,175
$20,000 to $25,000	81	1,817,478	699,245	9,023		29,316	27,988		57,304	3,962		53,342
$25,000 to $30,000	61	1,666,868	768,379	1,701		27,136	41,240		68,376	2,808		65,568
$30,000 to $40,000	67	2,293,569	1,159,046	17,731	$19,788	35,272	70,659	$2,474	108,405	4,372	$2,774	101,259
$40,000 to $50,000	36	1,591,108	731,248	1,663	21,960	28,016	79,495	2,744	110,255	3,209	1,287	105,759
$50,000 to $60,000	33	1,790,595	929,063	1,587	60,352	29,910	106,745	7,544	144,199	3,466		140,733
$60,000 to $70,000	16	1,044,701	603,407	8,200	18,988	16,420	81,024	2,373	99,817	1,158		98,659
$70,000 to $80,000	17	1,266,065	740,014	8,134	18,178	20,706	113,662	2,271	136,639	1,524	300	134,815
$80,000 to $90,000	11	927,870	390,655	1,984	151,005	10,579	72,939	18,876	102,394	955		101,439
$90,000 to $100,000	11	1,035,750	470,087	106	97,510	19,569	98,115	12,188	129,872	1,051		128,821
$100,000 to $150,000	32	3,859,344	2,445,619	5,846	282,620	52,147	455,510	35,327	542,984	2,458	925	539,601
$150,000 to $200,000	15	2,564,758	1,617,663	3,523	283,199	34,551	332,289	35,399	402,239	1,157		401,082
$200,000 to $250,000	5	1,120,817	991,231		14,558	6,833	179,551	1,820	188,204	99	397	187,708
$250,000 to $300,000	2	536,162	75,269		154,969	14,546	59,559	19,371	93,476	204		93,272
$300,000 to $400,000	10	3,301,543	2,317,484	6,990	228,585	42,038	531,190	28,574	601,802	666	37,792	563,344
$400,000 to $500,000	4	1,821,903	2,246,560		413,431	105	248,334	51,678	300,117	132	234	299,751
$500,000 to $750,000	5	2,670,380	1,747,972	1,955	525,544	22,642	388,239	65,693	476,574	426	12	476,136
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	2	2,317,646	2,170,394		145,360	2,374	417,777	18,170	438,321	201		438,120
$1,500,000 to $2,000,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$2,000,000 to $3,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		5,706,726	4,336,958		1,325,397	4,871	851,246	165,674	1,021,791	362		1,021,429
Total	9,301	70,544,423	29,860,871	99,176	3,761,444	548,656	4,181,797	470,176	5,200,629	56,024	43,721	5,100,884
Nontaxable [2]	3,955	10,416,464	2,030,891									
Taxable	5,346	60,127,959	27,829,980	99,176	3,761,444	548,656	4,181,797	470,176	5,200,629	56,024	43,721	5,100,884

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

DISTRICT OF COLUMBIA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	936	$502,145	$117,061									
Under $1,000	151	81,583	4,913			$1,159			$1,159	$249		$910
$1,000 to $2,000 [2]	4,610	7,308,676	154,276									
$1,000 to $2,000	8,218	15,322,852	54,179			35,451			35,451	8,909		26,542
$2,000 to $3,000 [2]	2,218	5,425,504	263,892									
$2,000 to $3,000	5,461	14,120,678	211,960			72,577			72,577	18,075		54,502
$3,000 to $4,000 [2]	3,195	11,151,434	635,873									
$3,000 to $4,000	2,206	8,659,345	756,439			36,364			36,364	9,067		27,297
$4,000 to $5,000 [2]	1,058	4,639,716	857,015									
$4,000 to $5,000	3,295	16,030,520	538,150			49,900			49,900	12,522		37,378
$5,000 to $6,000 [2]	177	951,666	355,404									
$5,000 to $6,000	2,151	11,733,572	505,320			58,322			58,322	11,240		47,082
$6,000 to $7,000 [2]	70	453,963	293,735									
$6,000 to $7,000	1,325	8,541,454	606,342			55,741			55,741	10,619		45,122
$7,000 to $8,000 [2]	49	365,261	266,964									
$7,000 to $8,000	888	6,618,680	552,552			49,416			49,416	9,187		40,229
$8,000 to $9,000 [2]	38	323,131	258,802									
$8,000 to $9,000	607	5,130,943	497,163			42,849			42,849	6,921		35,928
$9,000 to $10,000 [2]	25	237,243	180,548									
$9,000 to $10,000	480	4,560,497	472,970			46,482			46,482	7,806		38,676
$10,000 to $11,000	337	3,521,280	527,254	$27,396		38,447	$1,493		39,940	6,027		33,913
$11,000 to $12,000	281	3,230,856	630,663	15,306		38,401	4,216		42,617	5,657		36,960
$12,000 to $13,000	222	2,772,829	488,887	8,391		37,448	5,638		43,086	6,084		37,002
$13,000 to $14,000	198	2,664,615	468,033	2,742		40,558	6,816		47,374	5,988		41,386
$14,000 to $15,000	164	2,378,076	518,242	10,471		36,849	8,208		45,057	5,306		39,751
$15,000 to $20,000	559	9,652,942	2,237,204	24,152		177,852	68,619		246,471	26,992		219,479
$20,000 to $25,000	311	6,974,605	1,867,847	50,057		143,499	107,949		251,448	20,935		230,513
$25,000 to $30,000	212	5,781,532	1,673,516	38,613		135,379	142,000		277,379	16,247		261,132
$30,000 to $40,000	215	7,352,019	2,263,091	41,072	$78,715	172,612	259,686	$9,819	442,117	18,712	$1,051	422,354
$40,000 to $50,000	110	4,936,811	1,221,399	28,089	223,565	132,457	238,508	27,023	397,988	9,073	162	388,753
$50,000 to $60,000	78	4,261,758	1,710,415	20,439	175,096	94,695	261,058	21,888	377,641	6,036	7,046	364,559
$60,000 to $70,000	39	2,516,363	901,865	13,137	253,842	53,043	174,384	31,731	259,158	3,051	4,171	251,936
$70,000 to $80,000	32	2,384,597	795,200	12,651	99,839	60,867	200,595	11,212	272,674	3,577		269,097

$80,00 to $90,000	15	1,267,923	429,779	10,080	32,965	30,755	124,672	4,120	159,547	1,730		157,817
$90,000 to $100,000	19	1,802,439	515,762	85,170	188,809	45,810	172,623	23,595	242,028	1,778	57	240,193
$100,000 to $150,000	40	4,880,662	2,126,659	16,311	809,197	91,986	509,062	101,149	702,197	4,287	1,111	696,799
$150,000 to $200,000	20	3,423,847	1,479,937	6,846	291,072	79,079	468,095	36,384	583,558	1,974	484	581,100
$200,000 to $250,000	7	1,551,117	658,218	369	645,424	11,768	130,992	80,678	223,438	123		223,315
$250,000 to $300,000	2	546,616	511,766			2,524	92,642		95,166	22	16,118	79,026
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000												
$500,000 to $750,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		3,996,018	865,284	245	2,686,327	28,805	242,127	327,410	598,342	657		597,685
Total	40,024	198,055,768	29,474,579	411,537	5,484,851	1,901,095	3,219,383	675,009	5,795,487	238,851	30,200	5,526,436
Nontaxable [2]	12,376	31,358,739	3,383,570									
Taxable	27,648	166,697,029	26,091,009	411,537	5,484,851	1,901,095	3,219,383	675,009	5,795,487	238,851	30,200	5,526,436

FLORIDA

Under $1,000 [2]	2,054	$1,100,306	$118,031									
Under $1,000	243	138,511	11,586			$1,825			$1,825	$339		$1,486
$1,000 to $2,000 [2]	5,207	7,822,389	715,568									
$1,000 to $2,000	5,436	9,528,390	43,785			23,228			23,228	5,697		17,531
$2,000 to $3,000 [2]	4,521	11,361,982	647,139									
$2,000 to $3,000	6,211	14,820,293	173,250			85,221			85,221	20,038		65,183
$3,000 to $4,000 [2]	6,899	24,159,001	1,428,221									
$3,000 to $4,000	3,207	11,614,281	260,709			48,360			48,360	11,537		36,823
$4,000 to $5,000 [2]	2,395	10,524,234	1,193,632									
$4,000 to $5,000	5,319	24,083,463	402,707			92,414			92,414	22,151		70,263
$5,000 to $6,000 [2]	336	1,820,711	664,713									
$5,000 to $6,000	2,669	14,602,117	391,391			78,723			78,723	19,525		59,198
$6,000 to $7,000 [2]	131	849,454	798,129									
$6,000 to $7,000	1,990	12,890,172	478,014			81,220			81,220	14,159		67,061
$7,000 to $8,000 [2]	110	825,194	730,024									
$7,000 to $8,000	1,494	11,186,349	476,563			87,488			87,488	12,800		74,688
$8,000 to $9,000 [2]	98	831,435	738,269									
$8,000 to $9,000	1,054	8,927,380	461,468			80,071			80,071	10,348		69,723
$9,000 to $10,000 [2]	54	516,034	476,142									
$9,000 to $10,000	941	8,918,775	916,612			93,269			93,269	11,484		81,785
$10,000 to $11,000	763	8,001,059	1,045,665	$5,041		93,819	$3,665		97,484	12,086		85,398

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

FLORIDA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$11,000 to $12,000	609	$6,999,486	$876,290	$15,227		$92,135	$9,130		$101,265	$10,840		$90,425
$12,000 to $13,000	458	5,723,683	893,624	3,866		79,687	11,339		91,026	9,005		82,021
$13,000 to $14,000	406	5,465,900	943,516	26,214		83,070	14,066		97,136	9,501		87,635
$14,000 to $15,000	367	5,318,581	732,176	21,750		99,332	18,252		117,584	11,125		106,459
$15,000 to $20,000	1,183	20,382,272	4,061,037	200,618		405,604	142,133		547,737	47,858		499,879
$20,000 to $25,000	576	12,838,784	2,786,613	44,196		301,370	194,110		495,480	31,582		463,898
$25,000 to $30,000	388	10,550,061	2,365,683	17,563		267,360	252,387		519,747	22,009		497,738
$30,000 to $40,000	396	13,670,988	4,035,675	20,675	$131,615	351,347	476,955	$16,449	844,751	25,534	$117	819,100
$40,000 to $50,000	189	8,370,172	2,988,247	10,807	254,447	210,502	398,982	31,820	641,304	10,409	1,800	629,095
$50,000 to $60,000	104	5,653,531	1,884,731	13,195	288,787	137,657	330,607	35,905	504,169	6,591	19,219	478,359
$60,000 to $70,000	72	4,623,723	1,629,100	39,270	265,771	119,485	335,317	33,219	488,021	4,323	117	483,581
$70,000 to $80,000	49	3,660,344	895,157	9,317	457,245	88,475	249,163	54,106	391,744	3,434		388,310
$80,000 to $90,000	42	3,563,589	1,906,064	6,752	358,342	51,122	299,079	44,539	394,740	3,397	3,701	387,642
$90,000 to $100,000	20	1,919,500	1,055,158	913	214,337	29,078	173,920	26,035	229,033	968	2,262	225,803
$100,000 to $150,000	57	6,872,258	3,496,870	10,485	1,622,025	83,491	599,564	200,454	883,509	4,844	357	878,308
$150,000 to $200,000	16	2,760,487	1,305,207	1,320	613,250	41,516	306,433	76,656	424,605	1,135	626	422,844
$200,000 to $250,000	13	2,907,042	1,029,240	2,120	899,754	46,508	299,349	112,469	458,326	1,357		456,969
$250,000 to $300,000	10	2,724,091	996,907	3,063	1,530,856	18,071	222,881	166,808	407,760	761		406,999
$300,000 to $400,000	7	2,303,187	796,093		1,306,378	10,161	148,181	163,296	321,638	262		321,376
$400,000 to $500,000	3	1,388,406	474,802		876,688	1,818	84,616	109,586	196,020	1		196,019
$500,000 to $750,000	7	4,297,154	2,625,482	3,963	1,132,162	33,434	574,767	141,521	749,722	692	18	749,012
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)	(3)		(3)
$1,000,000 to $1,500,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		6,086,264	2,270,276	3,908	2,008,985	90,806	773,754	251,123	1,115,683	658		1,115,025
Total	56,109	322,601,033	52,219,566	460,263	11,960,642	3,407,667	5,918,650	1,463,986	10,790,303	346,450	28,217	10,415,636
Nontaxable [2]	21,805	59,810,740	7,509,868									
Taxable	34,304	262,790,293	44,709,698	460,263	11,960,642	3,407,667	5,918,650	1,463,986	10,790,303	346,450	28,217	10,415,636

GEORGIA

Under $1,000 [2]	983	$550,134	$225,943									
Under $1,000	82	37,385	1,780			$511			$511	$122		$389
$1,000 to $2,000 [2]	3,612	5,652,335	391,619									
$1,000 to $2,000	5,175	8,961,511	35,852			19,627			19,627	4,852		14,775
$2,000 to $3,000 [2]	3,078	7,703,596	802,286									
$2,000 to $3,000	3,650	8,672,979	180,425			45,933			45,933	10,755		35,178
$3,000 to $4,000 [2]	5,159	18,248,577	771,522									
$3,000 to $4,000	2,290	8,230,588	244,216			30,915			30,915	7,418		23,497
$4,000 to $5,000 [2]	2,000	8,750,203	896,475									
$4,000 to $5,000	2,998	13,533,517	329,792			43,901			43,901	10,809		33,092
$5,000 to $6,000 [2]	216	1,162,725	489,569									
$5,000 to $6,000	1,587	8,690,893	329,517			38,797			38,797	8,566		30,231
$6,000 to $7,000 [2]	78	507,972	318,569									
$6,000 to $7,000	1,119	7,242,006	396,469			41,134			41,134	8,391		32,743
$7,000 to $8,000 [2]	73	547,079	411,516									
$7,000 to $8,000	797	5,941,746	364,353			46,592			46,592	7,617		38,975
$8,000 to $9,000 [2]	42	358,544	304,479									
$8,000 to $9,000	612	5,196,096	412,194			41,921			41,921	7,164		34,757
$9,000 to $10,000 [2]	44	416,364	391,619									
$9,000 to $10,000	497	4,716,739	472,157			42,968			42,968	7,272		35,696
$10,000 to $11,000	377	3,960,796	609,321	$5,405		39,916	$1,857		41,773	6,291		35,482
$11,000 to $12,000	333	3,817,169	773,478	1,662		42,185	4,787		46,972	6,489		40,483
$12,000 to $13,000	218	2,719,730	553,574	7,351		32,895	5,317		38,212	4,685		33,527
$13,000 to $14,000	194	2,623,650	553,977	3,774		35,862	6,808		42,670	6,012		36,658
$14,000 to $15,000	158	2,286,797	526,562	13,395		36,090	7,779		43,869	5,510		38,359
$15,000 to $20,000	550	9,424,478	2,429,027	17,663		153,206	64,538		217,744	24,559		193,185
$20,000 to $25,000	257	5,739,739	1,662,671	34,258		112,919	88,170		201,089	18,059		183,030
$25,000 to $30,000	164	4,487,873	1,404,394	6,927		91,928	118,530		210,458	11,730		198,728
$30,000 to $40,000	186	6,419,320	2,298,027	6,587	$57,205	137,153	231,119	$5,691	373,963	16,184	$1,953	355,826
$40,000 to $50,000	77	3,418,177	1,353,701	2,542	105,462	74,444	169,209	13,183	256,836	6,864	1,758	248,214
$50,000 to $60,000	42	2,238,283	840,751	1,445	128,103	47,882	132,510	16,020	196,412	3,373		193,039
$60,000 to $70,000	32	2,081,408	725,305	599	208,382	48,380	140,077	25,946	214,403	2,585		211,818
$70,000 to $80,000	17	1,282,263	547,957	3,341	78,038	23,654	102,600	9,757	136,011	2,038	6,807	127,166
$80,000 to $90,000	17	1,451,028	461,013	10,399	333,353	25,337	106,482	41,465	173,284	1,935	1,834	169,515
$90,000 to $100,000	10	956,434	605,816	3,188	194,301	10,502	75,133	24,288	109,923	339		109,584
$100,000 to $150,000	14	1,750,373	1,180,661		248,069	15,138	192,249	31,009	238,396	1,195	788	236,413
$150,000 to $200,000	2	313,894	208,217		127,007	1,196	23,343	15,876	40,415	251		40,164
$200,000 to $250,000	2	481,773	92,465		246,187	6,187	32,594	30,773	69,554	367		69,187
$250,000 to $300,000	2	572,308	639,369		143,674	2,114	69,047	17,959	89,120	305	117	88,698
$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												

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

GEORGIA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$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	36,744	$171,146,482	$25,236,638	$118,536	$1,869,781	$1,289,287	$1,572,149	$231,967	$3,093,403	$191,737	$13,257	$2,888,409
Nontaxable [2]	15,285	43,897,529	5,003,597									
Taxable	21,459	127,248,953	20,233,041	118,536	1,869,781	1,289,287	1,572,149	231,967	3,093,403	191,737	13,257	2,888,409

HAWAII

Under $1,000 [2]	607	$320,552	$21,223									
Under $1,000	22	13,809	3,695			$177			$177	$43		$134
$1,000 to $2,000 [2]	1,349	2,127,021	114,933									
$1,000 to $2,000	1,027	1,763,336	18,530			3,744			3,744	930		2,814
$2,000 to $3,000 [2]	1,046	2,561,024	185,428									
$2,000 to $3,000	737	1,745,417	78,684			8,634			8,634	2,149		6,485
$3,000 to $4,000 [2]	1,079	3,786,774	179,052									
$3,000 to $4,000	424	1,495,099	94,999			6,561			6,561	1,649		4,912
$4,000 to $5,000 [2]	469	2,058,677	258,080									
$4,000 to $5,000	650	2,926,727	125,312			8,855			8,855	2,198		6,657
$5,000 to $6,000 [2]	93	508,094	204,750									
$5,000 to $6,000	394	2,165,468	121,189			9,094			9,094	2,047		7,047
$6,000 to $7,000 [2]	43	279,587	175,269									
$6,000 to $7,000	217	1,398,496	112,225			7,474			7,474	1,542		5,932
$7,000 to $8,000 [2]	20	148,365	116,719									
$7,000 to $8,000	149	1,114,097	104,845			7,409			7,409	1,309		6,100
$8,000 to $9,000 [2]	17	141,978	134,343									
$8,000 to $9,000	92	777,784	96,019			5,679			5,679	868		4,811
$9,000 to $10,000 [2]	12	113,848	96,913									
$9,000 to $10,000	76	718,377	101,131			5,587			5,587	974		4,613

$10,000 to $11,000	75	783,853	106,742	$161		8,104	$342		8,446	1,171		7,275
$11,000 to $12,000	60	689,143	216,906	4		6,346	880		7,226	901		6,325
$12,000 to $13,000	36	450,640	133,837			4,148	905		5,053	823		4,230
$13,000 to $14,000	48	646,785	282,002			6,677	1,633		8,310	1,231		7,079
$14,000 to $15,000	30	434,823	105,637	744		5,927	1,491		7,418	951		6,467
$15,000 to $20,000	122	2,106,251	813,567	708		28,304	15,851		44,155	4,011		40,144
$20,000 to $25,000	75	1,660,928	799,202	1,838		24,723	25,012		49,735	2,699		47,036
$25,000 to $30,000	42	1,151,218	538,864	138		18,719	28,902		47,621	1,634		45,987
$30,000 to $40,000	46	1,598,312	1,054,809	958	$3,897	21,007	59,287	$487	80,781	1,957	$896	77,928
$40,000 to $50,000	23	1,015,115	486,136	531	23,358	19,446	50,003	2,920	72,369	1,287	1,977	69,105
$50,000 to $60,000	20	1,098,873	830,943	3,653	43,289	8,989	66,542	5,427	80,958	691		80,267
$60,000 to $70,000	10	629,978	621,896	142	45,932	1,456	43,879	5,742	51,077	62		51,015
$70,000 to $80,000	4	300,486	85,816	6,954	134,613	2,976	12,930	16,828	32,734	74		32,660
$80,000 to $90,000	6	524,451	236,499		102,171	7,792	42,655	12,771	63,218	232		62,986
$90,000 to $100,000	4	377,056	252,738	94	118,202	1,130	25,953	14,776	41,859	33		41,826
$100,000 to $150,000	14	1,618,230	1,085,367	431	263,405	13,972	173,572	30,319	217,863	848	8,882	208,133
$150,000 to $200,000	5	819,561	626,321	3,357	24,333	8,436	117,345	3,042	128,823	303		128,520
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$250,000 to $300,000												
$300,000 to $400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$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 [3]		880,946	423,893	4,535	349,857	4,801	82,346	43,732	130,879	187	967	129,725
Total	9,146	42,950,279	11,044,514	24,248	1,109,057	256,167	749,528	136,044	1,141,739	32,804	12,722	1,096,213
Nontaxable [2]	4,735	12,045,920	1,486,710									
Taxable	4,411	30,904,359	9,557,804	24,248	1,109,057	256,167	749,528	136,044	1,141,739	32,804	12,722	1,096,213

IDAHO

Under $1,000 [2]	381	$220,445	$11,033									
Under $1,000												
$1,000 to $2,000 [2]	1,418	2,267,911	193,714									
$1,000 to $2,000	1,589	2,766,401	19,531			$5,880			$5,880	$1,494		$4,386
$2,000 to $3,000 [2]	1,377	3,422,250	103,536									
$2,000 to $3,000	1,023	2,446,869	30,909			11,939			11,939	2,938		9,001
$3,000 to $4,000 [2]	1,845	6,545,201	196,459									
$3,000 to $4,000	766	2,735,231	55,114			12,659			12,659	3,129		9,530

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal netincome and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

IDAHO—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$4,000 to $5,000 [2]	780	$3,387,625	$287,642									
$4,000 to $5,000	895	4,022,242	77,971			$16,408			$16,408	$4,457		$11,951
$5,000 to $6,000 [2]	78	419,249	78,400									
$5,000 to $6,000	521	2,857,181	114,642			15,860			15,860	3,336		12,524
$6,000 to $7,000 [2]	25	160,923	57,349									
$6,000 to $7,000	309	1,992,126	133,984			14,130			14,130	2,267		11,863
$7,000 to $8,000 [2]	19	137,382	257,557									
$7,000 to $8,000	175	1,308,480	67,980			10,678			10,678	1,426		9,252
$8,000 to $9,000 [2]	17	143,133	94,528									
$8,000 to $9,000	107	896,191	86,786			8,975			8,975	1,081		7,894
$9,000 to $10,000 [2]	1	9,619	15,640									
$9,000 to $10,000	82	764,858	111,274			7,598			7,598	842		6,756
$10,000 to $11,000	44	461,437	135,470	$3,818		4,493	$203		4,696	476		4,220
$11,000 to $12,000	32	368,061	43,158	938		5,850	458		6,308	442		5,866
$12,000 to $13,000	19	235,420	41,675	194		3,586	456		4,042	318		3,724
$13,000 to $14,000	13	174,015	34,853			3,130	441		3,571	219		3,352
$14,000 to $15,000	21	304,671	121,664			4,359	1,051		5,410	286		5,124
$15,000 to $20,000	38	653,244	150,766	9,228		12,495	4,273		16,768	703		16,065
$20,000 to $25,000	23	513,448	112,784	938		9,195	7,888		17,083	735		16,348
$25,000 to $30,000	9	246,174	114,961	418		2,938	6,100		9,038	270		8,768
$30,000 to $40,000	9	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$40,000 to $50,000												
$50,000 to $60,000												
$60,000 to $70,000												
$70,000 to $80,000												
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$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 [3]		428,164	125,988	7,635		11,636	26,397		38,033	313		37,720
Total	11,617	39,887,951	2,87[illegible],368	23,169		161,809	47,267		209,076	24,732		184,344
Nontaxable [2]	5,941	16,713,738	1,295,858									
Taxable	5,676	23,174,213	1,579,510	23,169		161,809	47,267		209,076	24,732		184,344

ILLINOIS

Under $1,000 [2]	9,221	$4,933,384	$941,637									
Under $1,000	1,621	853,494	144,766			$9,288			$9,288	$2,228		$7,060
$1,000 to $2,000 [2]	32,134	50,365,891	1,692,681									
$1,000 to $2,000	52,836	91,871,001	660,129			214,309			214,309	54,492		159,817
$2,000 to $3,000 [2]	28,599	71,477,918	2,599,849									
$2,000 to $3,000	56,287	134,443,364	2,938,517			707,485			707,485	176,077		531,408
$3,000 to $4,000 [2]	40,607	142,972,882	3,852,413									
$3,000 to $4,000	25,624	90,036,647	3,198,254			489,051			489,051	120,638		368,413
$4,000 to $5,000 [2]	14,495	63,253,004	4,383,886									
$4,000 to $5,000	30,024	134,279,034	4,978,897			520,149			520,149	133,416		386,733
$5,000 to $6,000 [2]	1,311	7,071,675	2,554,130									
$5,000 to $6,000	16,398	89,774,226	3,077,883			435,093			435,093	96,531		338,562
$6,000 to $7,000 [2]	524	3,357,506	2,272,355									
$6,000 to $7,000	11,909	77,017,326	3,569,585			482,603			482,603	92,230		390,373
$7,000 to $8,000 [2]	339	2,528,914	2,086,063									
$7,000 to $8,000	8,850	66,201,902	3,974,844			487,403			487,403	85,048		402,355
$8,000 to $9,000 [2]	220	1,857,364	1,609,744									
$8,000 to $9,000	6,457	54,758,638	3,990,615			483,730			483,730	78,015		405,715
$9,000 to $10,000 [2]	201	1,910,095	1,706,329									
$9,000 to $10,000	5,261	49,922,320	4,058,993			519,524			519,524	80,414		439,110
$10,000 to $11,000	4,168	43,655,695	5,455,441	$92,004		490,472	$20,032		510,504	71,681		438,823
$11,000 to $12,000	3,287	37,718,422	4,830,526	76,265		477,203	49,090		526,293	75,073		451,220
$12,000 to $13,000	2,656	33,113,262	4,611,185	66,443		463,268	65,634		528,902	71,234		457,668
$13,000 to $14,000	2,220	29,931,819	4,605,136	77,903		452,190	77,445		529,635	69,677		459,958
$14,000 to $15,000	1,854	26,895,522	4,621,365	77,724		445,394	95,371		540,765	69,210		471,555
$15,000 to $20,000	6,186	106,569,648	20,986,446	256,966		2,047,291	754,125		2,801,416	321,338		2,480,078
$20,000 to $25,000	3,241	72,327,305	17,358,748	202,733		1,619,483	1,136,227		2,755,710	233,723		2,521,987
$25,000 to $30,000	2,028	55,289,250	15,105,896	179,170		1,295,431	1,363,878		2,659,309	157,832		2,501,477
$30,000 to $40,000	2,258	77,676,342	23,171,428	198,289	$934,486	1,886,138	2,771,510	$116,646	4,774,294	194,538	$29,188	4,550,568

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ILLINOIS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$40,000 to $50,000	1,212	$53,859,705	$19,292,504	$268,321	$1,601,900	$1,281,585	$2,632,002	$195,701	$4,109,288	$111,373	$59,551	$3,938,364
$50,000 to $60,000	693	37,894,683	14,066,449	101,611	2,591,838	837,362	2,213,094	323,967	3,374,423	70,492	21,320	3,282,611
$60,000 to $70,000	472	30,568,836	12,120,863	156,444	2,653,230	629,101	2,095,319	331,983	3,056,403	47,123	80,008	2,929,272
$70,000 to $80,000	293	21,855,018	8,241,995	92,802	2,346,216	465,824	1,680,452	292,842	2,439,118	31,972	15,140	2,392,006
$80,000 to $90,000	236	20,002,134	8,540,529	39,596	3,087,640	359,167	1,612,231	378,683	2,350,081	23,492	54,518	2,272,071
$90,000 to $100,000	176	16,730,957	7,224,995	11,564	2,227,106	308,104	1,531,481	272,640	2,112,225	19,877	5,949	2,086,399
$100,000 to $150,000	441	52,950,982	23,995,649	111,071	10,201,733	832,761	5,108,596	1,270,983	7,212,340	47,567	40,037	7,124,736
$150,000 to $200,000	149	25,612,707	12,008,110	50,089	4,825,625	442,655	2,959,360	603,201	4,005,216	16,011	30,873	3,958,332
$200,000 to $250,000	69	15,503,512	7,683,400	21,635	3,637,610	192,585	1,793,696	454,702	2,440,983	8,604	17,163	2,415,216
$250,000 to $300,000	39	10,617,546	4,484,720	50,840	1,749,500	209,528	1,454,089	218,687	1,882,304	4,849	1,106	1,876,349
$300,000 to $400,000	51	17,836,863	7,994,321	44,642	7,003,376	170,677	1,876,004	837,245	2,883,926	5,117	3,588	2,875,221
$400,000 to $500,000	22	9,803,444	4,104,310	26,635	3,281,706	118,944	1,135,622	410,211	1,664,777	2,757	11,696	1,650,324
$500,000 to $750,000	22	13,072,347	8,133,404	29,574	3,948,602	103,530	1,651,268	493,574	2,248,372	2,222	118,613	2,127,537
$750,000 to $1,000,000	14	11,841,612	7,793,305	9,450	3,063,767	61,849	1,642,192	382,971	2,087,012	1,450	26,127	2,059,435
$1,000,000 to $1,500,000	12	14,765,695	5,550,371	8,897	7,848,696	91,420	1,291,665	981,087	2,364,172	1,327		2,362,845
$1,500,000 to $2,000,000	5	8,243,964	2,520,251		5,541,013	8,222	499,462	692,626	1,200,310	544		1,199,766
$2,000,000 to $3,000,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		11,787,154	4,903,477		6,528,563	57,766	1,026,699	816,070	1,900,535	60		1,900,475
Total	374,725	1,995,011,009	313,696,394	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	514,877	64,213,839
Nontaxable [2]	127,651	349,728,633	23,699,087									
Taxable	247,074	1,645,282,376	289,997,307	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	514,877	64,213,839

INDIANA

Under $1,000 [2]	2,015	$1,167,750	$191,678									
Under $1,000	151	97,842	31,690			$1,008			$1,008	$206		$802
$1,000 to $2,000 [2]	9,282	14,857,800	1,114,593									
$1,000 to $2,000	13,737	23,745,955	86,225			51,449			51,449	12,877		38,572
$2,000 to $3,000 [2]	7,275	17,974,875	1,313,074									
$2,000 to $3,000	8,148	18,974,589	1,213,268			94,807			94,807	23,445		71,362

$3,000 to $4,000 [2]	9,780	34,323,502	1,678,262									
$3,000 to $4,000	3,678	13,323,094	453,117			41,266			41,266	10,031		31,235
$4,000 to $5,000 [2]	3,688	15,984,725	1,739,775									
$4,000 to $5,000	5,303	23,962,896	1,168,256			72,181			72,181	17,460		54,721
$5,000 to $6,000 [2]	423	2,289,665	892,600									
$5,000 to $6,000	2,940	16,120,618	650,732			69,908			69,908	15,240		54,668
$6,000 to $7,000 [2]	180	1,160,743	656,312									
$6,000 to $7,000	2,059	13,299,008	786,048			75,126			75,126	14,912		60,214
$7,000 to $8,000 [2]	126	934,805	640,945									
$7,000 to $8,000	1,484	11,081,269	760,403			76,324			76,324	13,940		62,384
$8,000 to $9,000 [2]	81	691,876	516,949									
$8,000 to $9,000	1,072	9,073,926	833,446			73,010			73,010	12,687		60,323
$9,000 to $10,000 [2]	81	773,647	636,631									
$9,000 to $10,000	899	8,516,649	958,189			79,358			79,358	12,719		66,639
$10,000 to $11,000	652	6,839,953	1,065,289	$50,437		68,693	$3,309		72,002	11,106		60,896
$11,000 to $12,000	531	6,094,202	1,090,229	32,672		66,937	7,632		74,569	10,385		64,184
$12,000 to $13,000	454	5,653,106	1,121,524	25,054		67,551	11,184		78,735	10,873		67,862
$13,000 to $14,000	353	4,761,935	940,139	28,966		61,746	12,094		73,840	10,536		63,304
$14,000 to $15,000	281	4,071,511	910,598	20,722		57,890	13,716		71,606	9,444		62,162
$15,000 to $20,000	881	15,161,673	3,980,379	72,827		257,759	104,942		362,701	45,459		317,242
$20,000 to $25,000	506	11,274,911	3,801,362	91,396		203,510	170,827		374,337	32,205		342,132
$25,000 to $30,000	287	7,821,918	2,536,107	63,290		154,672	187,725		342,397	21,151		321,246
$30,000 to $40,000	280	9,677,582	4,086,694	97,727	$90,031	184,368	350,180	$6,953	541,501	22,797	$7,996	510,708
$40,000 to $50,000	168	7,521,840	3,082,609	73,467	171,527	152,617	374,430	21,149	548,196	12,996		535,200
$50,000 to $60,000	84	4,633,694	1,917,851	25,276	127,965	102,248	293,457	15,976	411,681	9,173		402,508
$60,000 to $70,000	60	3,894,881	1,946,235	17,525	538,384	56,903	255,535	67,226	379,664	5,421	531	373,712
$70,000 to $80,000	34	2,546,966	1,270,182	24,693	175,001	44,480	214,805	21,878	281,163	4,735	375	276,053
$80,000 to $90,000	19	1,607,055	729,092	6,626	188,882	29,857	135,953	23,609	189,419	1,860		187,559
$90,000 to $100,000	11	1,065,369	452,571	4,335	319,709	13,255	72,252	39,962	125,469	1,237		124,232
$100,000 to $150,000	55	6,732,254	3,626,782	120,386	1,470,807	71,675	646,063	183,850	901,588	6,163	1,234	894,191
$150,000 to $200,000	23	4,010,260	1,490,657	50,427	1,568,978	47,781	334,510	195,747	578,038	2,161		575,877
$200,000 to $250,000	14	3,159,662	1,095,783	588	1,463,756	30,190	255,879	182,968	469,037	651		468,386
$250,000 to $300,000	6	1,671,770	684,804	3,920	890,987	14,787	149,887	90,015	254,689	780		253,909
$300,000 to $400,000	9	3,195,728	494,139	3,872	1,586,804	56,123	261,809	198,350	516,282	853		515,429
$400,000 to $500,000	6	2,628,558	362,411	4,169	2,051,343	8,617	73,762	256,417	338,796	417		338,379
$500,000 to $750,000	2	1,233,066	97,221	531	589,328	26,409	112,777	73,666	212,852	309		212,543
$750,000 to $1,000,000	2	1,575,160	212,996	9,021	715,728	32,653	155,365	89,466	277,484	221	10,439	266,824
$1,000,000 to $1,500,000	4	4,775,681	227,366	55,390	4,425,344	3,048	37,203	553,167	593,418	256		593,162
$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	2	8,660,851	293,131	1,485	4,327,903	213,763	851,105	540,988	1,605,856			1,605,856
$5,000,000 and over												
Total	77,126	358,624,820	53,838,344	884,802	20,702,477	2,661,969	5,086,401	2,561,387	10,309,757	354,706	20,575	9,934,476
Nontaxable [2]	32,931	90,159,388	9,380,819									
Taxable	44,195	268,465,432	44,457,525	884,802	20,702,477	2,661,969	5,086,401	2,561,387	10,309,757	354,706	20,575	9,934,476

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

IOWA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	1,075	$535,267	$61,035									
Under $1,000	175	82,443	14,322			$1,019			$1,019	$234		$785
$1,000 to $2,000 [2]	6,532	10,773,243	595,152									
$1,000 to $2,000	7,377	12,702,974	68,068			29,894			29,894	7,433		22,461
$2,000 to $3,000 [2]	5,149	12,616,312	927,626									
$2,000 to $3,000	5,163	12,145,511	271,057			60,639			60,639	15,111		45,528
$3,000 to $4,000 [2]	7,212	25,843,134	1,026,950									
$3,000 to $4,000	2,225	7,942,577	393,162			35,722			35,722	8,466		27,256
$4,000 to $5,000 [2]	2,887	12,520,767	1,469,006									
$4,000 to $5,000	3,088	13,705,078	404,833			45,932			45,932	11,120		34,812
$5,000 to $6,000 [2]	322	1,743,370	529,152									
$5,000 to $6,000	1,937	10,659,086	388,085			48,703			48,703	10,288		38,415
$6,000 to $7,000 [2]	136	868,246	458,305									
$6,000 to $7,000	1,423	9,196,761	473,765			52,927			52,927	9,251		43,676
$7,000 to $8,000 [2]	56	419,736	320,178									
$7,000 to $8,000	1,010	7,541,607	521,397			51,498			51,498	8,315		43,183
$8,000 to $9,000 [2]	47	395,546	325,566									
$8,000 to $9,000	625	5,307,401	416,807			43,884			43,884	6,021		37,863
$9,000 to $10,000 [2]	47	445,430	370,855									
$9,000 to $10,000	528	5,012,431	516,232			48,553			48,553	7,278		41,275
$10,000 to $11,000	365	3,823,274	611,093	$11,342		39,532	$1,716		41,248	5,061		36,187
$11,000 to $12,000	314	3,611,913	730,513	14,424		39,009	4,674		43,683	5,731		37,952
$12,000 to $13,000	269	3,366,259	727,790	8,706		39,950	6,676		46,626	5,415		41,211
$13,000 to $14,000	190	2,558,800	559,384	4,474		34,489	6,557		41,046	4,528		36,518
$14,000 to $15,000	157	2,274,002	462,314	18,441		33,489	8,028		41,517	5,587		35,930
$15,000 to $20,000	446	7,674,482	2,109,932	21,942		126,521	53,504		180,025	18,849		161,176
$20,000 to $25,000	241	5,358,330	1,732,495	7,505		96,435	81,454		177,889	13,792		164,097
$25,000 to $30,000	144	3,912,863	1,529,449	6,105		72,115	95,468		167,583	8,092		159,491
$30,000 to $40,000	137	4,761,855	2,151,931	14,251	$11,485	89,278	175,268	$1,435	265,981	10,224	$815	254,942
$40,000 to $50,000	76	3,350,149	1,747,794	15,119	55,264	55,773	163,868	6,891	226,532	4,378	1,719	220,435
$50,000 to $60,000	40	2,190,428	858,429	12,955	103,585	49,242	131,734	12,702	193,678	2,220	947	190,511
$60,000 to $70,000	25	1,575,549	1,165,099	4,037	101,057	9,108	106,658	12,236	128,002	887		127,115

$70,000 to $80,000	17	1,269,942	1,011,174	3,528	54,033	11,980	109,866	6,755	128,601	948		127,653
$80,000 to $90,000	6	515,518	303,380		45	8,143	53,900	6	62,049	1,025		61,024
$90,000 to $100,000	8	759,386	490,835	474	239,765	3,718	50,584	29,971	84,273	393	2,611	81,269
$100,000 to $150,000	17	2,035,261	1,150,124	6,715	400,982	19,853	194,708	50,122	264,683	1,595	5,715	257,373
$150,000 to $200,000	1	(3)	(3)			(3)	(3)		(3)	(3)		(3)
$200,000 to $250,000	2	450,938	267,800		200,510	68	40,187	25,064	65,319	17		65,302
$250,000 to $300,000	3	787,510	282,200		459,817	1,764	47,761	57,477	107,002	36		106,966
$300,000 to $400,000	3	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	(3)	(3)			(3)	(3)		(3)	(3)		(3)
$1,500,000 to $2,000,000					(3)							
$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 [3]		2,281,983	2,190,475		87	3,310	414,678	11	417,999	560		417,439
Total	49,476	203,015,362	29,633,764	150,018	1,626,630	1,152,548	1,747,289	202,670	3,102,507	172,855	11,807	2,917,845
Nontaxable [2]	23,463	66,161,051	6,083,825									
Taxable	26,013	136,854,311	23,549,939	150,018	1,626,630	1,152,548	1,747,289	202,670	3,102,507	172,855	11,807	2,917,845

KANSAS

Under $1,000 [2]	848	$486,729	$540,676									
Under $1,000	98	49,969	11,062			$573			$573	$172		$401
$1,000 to $2,000 [2]	2,493	3,955,772	280,197									
$1,000 to $2,000	4,247	7,304,649	58,425			17,585			17,585	4,303		13,282
$2,000 to $3,000 [2]	3,267	8,170,036	492,458									
$2,000 to $3,000	2,751	6,573,317	96,703			35,311			35,311	8,634		26,677
$3,000 to $4,000 [2]	4,252	15,018,034	997,035									
$3,000 to $4,000	1,919	6,904,046	192,896			28,294			28,294	6,872		21,422
$4,000 to $5,000 [2]	2,048	8,917,300	1,291,616									
$4,000 to $5,000	3,101	13,989,541	301,233			47,982			47,982	11,750		36,232
$5,000 to $6,000 [2]	244	1,316,635	350,681									
$5,000 to $6,000	1,962	10,725,823	329,692			46,798			46,798	8,870		37,928
$6,000 to $7,000 [2]	84	542,870	261,087									
$6,000 to $7,000	1,273	8,225,042	343,643			47,969			47,969	7,290		40,679
$7,000 to $8,000 [2]	46	341,146	217,479									
$7,000 to $8,000	851	6,364,662	381,358			44,649			44,649	5,827		38,822
$8,000 to $9,000 [2]	40	338,322	230,094									
$8,000 to $9,000	623	5,349,422	378,031			48,719			48,719	5,385		43,334
$9,000 to $10,000 [2]	24	228,767	155,289									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

KANSAS—Continued

ncome classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	449	$4,271,083	$388,150			$41,595			$41,595	$4,390		$37,205
$10,000 to $11,000	315	3,285,561	387,796	$5,365		36,208	$1,474		37,682	3,333		34,349
$11,000 to $12,000	255	2,940,567	405,811	11,680		33,946	3,739		37,685	3,417		34,268
$12,000 to $13,000	199	2,482,820	302,116	4,471		36,049	5,077		41,126	2,956		38,170
$13,000 to $14,000	162	2,184,487	280,161	6,376		32,921	5,567		38,488	2,727		35,761
$14,000 to $15,000	136	1,976,124	258,415	4,709		34,082	6,969		41,051	2,485		38,566
$15,000 to $20,000	404	6,909,753	1,238,579	46,971		136,992	47,210		184,202	12,465		171,737
$20,000 to $25,000	235	5,220,749	973,235	35,401		122,005	78,163		200,168	12,977		187,191
$25,000 to $30,000	124	3,382,698	823,762	6,839		84,569	82,616		167,185	5,088		162,097
$30,000 to $40,000	124	4,234,759	980,151	13,728	$14,661	117,931	149,104	$1,833	268,868	6,329	$225	262,314
$40,000 to $50,000	54	2,417,038	467,147	2,241	14,314	76,434	125,334	1,790	203,558	2,537		201,021
$50,000 to $60,000	39	2,133,866	668,153	1,993	2,992	60,485	140,355	374	201,214	1,869	1,485	197,860
$60,000 to $70,000	17	1,127,246	240,090	7,566	100,718	32,870	80,272	12,590	125,732	1,035		124,697
$70,000 to $80,000	12	903,077	38,632		185,181	29,858	62,564	23,104	115,526	108		115,418
$80,000 to $90,000	4	348,447	66,376			12,583	36,845		49,428	509		48,919
$90,000 to $100,000	2	183,487	7,074	157		7,983	20,183		28,166	402		27,764
$100,000 to $150,000	17	1,962,034	649,298	6,620	101,937	55,549	233,660	12,741	301,950	1,937	3,154	296,859
$150,000 to $200,000	8	1,362,917	201,231	3,210	140,342	47,646	178,858	17,542	244,046	1,186	27,005	215,855
$200,000 to $250,000	2	484,956	34,513		211,600	11,521	40,833	26,450	78,804	209		78,595
$250,000 to $300,000												
$300,000 to $400,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,059,455	242,322		300,140	24,645	127,077	37,517	189,239	613		188,626
Total	32,732	153,673,206	15,562,667	157,327	1,071,885	1,353,752	1,425,900	133,941	2,913,593	125,675	31,869	2,756,049
Nontaxable [2]	13,346	39,315,611	4,816,612									
Taxable	19,386	114,357,595	10,746,055	157,327	1,071,885	1,353,752	1,425,900	133,941	2,913,593	125,675	31,869	2,756,049

KENTUCKY

Under $1,000 [2]	463	$265,339	$215,286									
Under $1,000	65	34,117	8,535			$370			$370	$99		$271
$1,000 to $2,000 [2]	3,244	5,384,152	371,824									
$1,000 to $2,000	4,876	9,095,393	81,896			19,960			19,960	4,947		15,013
$2,000 to $3,000 [2]	3,040	7,447,043	693,147									
$2,000 to $3,000	3,071	7,845,920	314,257			38,706			38,706	9,584		29,122
$3,000 to $4,000 [2]	3,599	12,803,024	1,181,350									
$3,000 to $4,000	2,018	7,794,806	433,007			33,361			33,361	8,257		25,104
$4,000 to $5,000 [2]	1,695	7,452,796	1,208,781									
$4,000 to $5,000	2,409	11,706,742	490,477			37,434			37,434	9,160		28,274
$5,000 to $6,000 [2]	335	1,815,543	768,040									
$5,000 to $6,000	1,713	9,376,043	568,148			41,927			41,927	7,662		34,265
$6,000 to $7,000 [2]	168	1,088,477	708,591									
$6,000 to $7,000	1,174	7,605,928	589,931			44,824			44,824	7,760		37,064
$7,000 to $8,000 [2]	100	748,754	555,640									
$7,000 to $8,000	825	6,170,540	616,797			41,086			41,086	6,801		34,285
$8,000 to $9,000 [2]	70	591,786	536,162									
$8,000 to $9,000	609	5,153,334	594,208			39,987			39,987	5,831		34,156
$9,000 to $10,000 [2]	58	550,498	477,313									
$9,000 to $10,000	476	4,511,523	690,713			38,426			38,426	6,008		32,418
$10,000 to $11,000	385	4,045,317	807,767	$25,682		38,219	$1,938		40,157	5,208		34,949
$11,000 to $12,000	306	3,514,967	836,212	26,595		35,195	4,531		39,726	4,975		34,751
$12,000 to $13,000	238	2,972,963	685,768	24,842		34,114	5,935		40,049	4,646		35,403
$13,000 to $14,000	222	3,002,510	808,563	37,963		35,361	8,070		43,431	4,889		38,542
$14,000 to $15,000	176	2,547,320	832,492	23,278		31,603	8,656		40,259	4,482		35,777
$15,000 to $20,000	579	10,015,747	3,206,812	119,564		145,526	71,464		216,990	19,277		197,713
$20,000 to $25,000	280	6,531,135	2,340,793	84,822		106,385	97,595		203,980	13,045		190,935
$25,000 to $30,000	200	5,441,772	1,979,344	63,288		103,852	133,355		237,207	9,738		227,469
$30,000 to $40,000	178	6,055,083	2,613,184	28,293	$23,103	115,035	215,985	$2,888	333,908	10,508		323,400
$40,000 to $50,000	88	3,881,215	1,555,601	66,158	91,823	81,840	195,586	4,998	282,424	6,085	$1,890	274,449
$50,000 to $60,000	63	3,467,495	1,694,205	16,906	270,851	63,396	198,304	33,852	295,552	4,336	2,226	288,990
$60,000 to $70,000	25	1,633,743	657,746	4,502	324,075	23,130	92,618	40,452	156,200	1,065	28	155,107
$70,000 to $80,000	16	1,192,727	517,748	12,659	157,138	20,593	88,701	19,642	128,936	1,631		127,305
$80,000 to $90,000	9	767,813	368,518	261	145,199	9,908	56,978	18,150	85,036	159		84,877
$90,000 to $100,000	11	1,036,837	372,361	284	181,142	16,680	79,191	22,384	118,255	895		117,360
$100,000 to $150,000	28	3,323,512	1,641,249	25,732	703,696	42,216	307,485	87,962	437,663	2,217		435,446

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

KENTUCKY—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$150,000 to $200,000	3	$511,079	$312,173	$642		$8,827	$77,196		$86,023	$643		$85,380
$200,000 to $250,000	3	698,281	442,336	319	$207,560	8,812	75,381	$25,945	110,138	286		109,852
$250,000 to $300,000												
$300,000 to $400,000	3	1,019,713	831,236		268,640	4	125,194	33,580	158,778	111		158,667
$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	32,821	169,100,987	33,608,211	561,790	2,373,227	1,256,777	1,844,163	289,853	3,390,793	160,305	$4,144	3,226,344
Nontaxable [2]	12,772	38,147,412	6,716,134									
Taxable	20,049	130,953,575	26,892,077	561,790	2,373,227	1,256,777	1,844,163	289,853	3,390,793	160,305	4,144	3,226,344

LOUISIANA

Under $1,000 [2]	1,294	$719,364	$333,936									
Under $1,000	71	48,300				$665			$665	$154		$511
$1,000 to $2,000 [2]	4,259	6,640,914	537,369									
$1,000 to $2,000	3,866	6,941,085	35,530			14,708			14,708	3,659		11,049
$2,000 to $3,000 [2]	4,069	10,059,220	1,175,762									
$2,000 to $3,000	3,211	7,903,481	248,090			40,126			40,126	10,003		30,123
$3,000 to $4,000 [2]	5,074	17,844,706	1,038,606									
$3,000 to $4,000	2,395	8,860,423	368,917			42,121			42,121	10,278		31,843

$4,000 to $5,00	1,967	8,612,204	1,313,290									
$4,000 to $5,000	3,300	15,308,982	826,278			71,261			71,261	17,514		53,747
$5,000 to $6,000 [2]	299	1,625,104	585,555									
$5,000 to $6,000	2,270	12,422,637	655,942			70,015			70,015	15,479		54,536
$6,000 to $7,000 [2]	121	782,179	458,184									
$6,000 to $7,000	1,663	10,755,809	828,998			75,727			75,727	14,078		61,649
$7,000 to $8,000 [2]	61	454,957	296,588									
$7,000 to $8,000	1,093	8,152,417	693,450			69,868			69,868	11,187		58,681
$8,000 to $9,000 [2]	41	343,846	238,083									
$8,000 to $9,000	765	6,484,399	776,948			62,053			62,053	8,430		53,623
$9,000 to $10,000 [2]	43	409,914	355,785									
$9,000 to $10,000	497	4,707,493	642,361			51,323			51,323	7,073		44,250
$10,000 to $11,000	439	4,599,508	1,050,228	$22,903		53,775	$2,098		55,873	6,529		49,344
$11,000 to $12,000	321	3,687,085	822,306	4,526		51,375	4,741		56,116	5,240		50,876
$12,000 to $13,000	221	2,744,965	556,124	13,511		41,981	5,736		47,717	4,409		43,308
$13,000 to $14,000	205	2,760,581	683,175	18,335		45,627	7,259		52,886	3,337		49,549
$14,000 to $15,000	150	2,174,071	727,372	8,972		33,776	7,360		41,136	3,332		37,804
$15,000 to $20,000	498	8,576,380	2,559,873	42,973		157,101	59,951		217,052	14,986		202,066
$20,000 to $25,000	287	6,429,701	2,076,145	14,880		133,766	98,425		232,191	7,285		224,906
$25,000 to $30,000	107	2,925,050	811,208	15,213		68,840	69,392		138,232	3,839		134,393
$30,000 to $40,000	162	5,560,634	1,802,383	11,547	$25,288	143,014	201,493	$3,069	347,576	7,286	$526	339,764
$40,000 to $50,000	91	4,028,700	1,445,477	7,441	161,558	93,677	189,165	20,041	302,883	3,741	1,181	297,961
$50,000 to $60,000	41	2,219,390	658,099	9,580	120,138	54,893	130,965	14,595	200,453	2,724		197,729
$60,000 to $70,000	42	2,730,240	1,308,253	113,345	119,264	48,995	202,110	14,908	266,013	1,382	513	264,118
$70,000 to $80,000	22	1,641,824	732,154	140	319,779	17,073	100,924	39,974	157,971	1,562	854	155,555
$80,000 to $90,000	19	1,586,022	836,752	24,623	173,124	27,630	133,353	21,641	182,624	1,238		181,386
$90,000 to $100,000	5	482,527	274,350	1,169	15,252	8,024	52,083	1,906	62,013	368		61,645
$100,000 to $150,000	14	1,619,758	889,812	12,492	549,536	9,205	117,660	68,692	195,557	535		195,022
$150,000 to $200,000	9	1,615,489	901,019	1,396	380,507	14,312	181,841	47,080	243,233	870	1,356	241,007
$200,000 to $250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$250,0000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,019,491	329,233	38,760	201,634	22,412	137,718	25,204	185,334	244		185,090
Total	38,996	185,478,850	29,873,635	361,806	2,066,080	1,523,343	1,702,274	257,110	3,482,727	166,762	4,430	3,311,535
Nontaxable [2]	17,228	47,492,408	6,333,158									
Taxable	21,768	137,986,442	23,540,477	361,806	2,066,080	1,523,343	1,702,274	257,110	3,482,727	166,762	4,430	3,311,535

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MAINE

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	608	$321,688	$131,101									
Under $1,000	67	34,773	5,180			$420			$420	$93		$327
$1,000 to $2,000 [2]	2,392	3,718,672	580,363									
$1,000 to $2,000	2,174	3,715,940	52,380			8,793			8,793	2,152		6,641
$2,000 to $3,000 [2]	2,368	5,879,233	573,005									
$2,000 to $3,000	1,596	3,757,056	156,059			17,844			17,844	4,386		13,458
$3,000 to $4,000 [2]	2,569	9,012,495	920,330									
$3,000 to $4,000	926	3,335,066	230,393			13,925			13,925	3,435		10,490
$4,000 to $5,000 [2]	999	4,385,485	729,181									
$4,000 to $5,000	1,220	5,463,206	309,638			18,588			18,588	4,482		14,106
$5,000 to $6,000 [2]	159	863,168	388,380									
$5,000 to $6,000	945	5,172,941	340,079			22,530			22,530	4,833		17,697
$6,000 to $7,000 [2]	63	405,002	259,901									
$6,000 to $7,000	670	4,326,812	391,809			24,754			24,754	4,289		20,465
$7,000 to $8,000 [2]	47	348,831	280,254									
$7,000 to $8,000	484	3,628,857	378,704			24,368			24,368	3,882		20,486
$8,000 to $9,000 [2]	31	263,248	226,990									
$8,000 to $9,000	406	3,434,402	420,906			27,094			27,094	4,024		23,070
$9,000 to $10,000 [2]	16	152,655	156,955									
$9,000 to $10,000	272	2,583,559	330,579			23,447			23,447	3,118		20,329
$10,000 to $11,000	229	2,399,863	449,205	$7,553		24,041	$1,084		25,125	3,299		21,826
$11,000 to $12,000	206	2,361,191	547,123	13,741		25,287	3,089		28,376	2,910		25,466
$12,000 to $13,000	148	1,851,380	474,974	12,484		20,173	3,614		23,787	2,242		21,545
$13,000 to $14,000	101	1,365,337	342,099	6,636		17,105	3,521		20,626	2,099		18,527
$14,000 to $15,000	105	1,521,650	375,959	4,366		20,927	5,218		26,145	3,085		23,060
$15,000 to $20,000	325	5,608,356	1,492,592	23,955		91,390	40,904		132,294	11,780		120,514
$20,000 to $25,000	184	4,141,402	1,458,370	31,471		70,065	63,578		133,643	9,246		124,397
$25,000 to $30,000	93	2,555,459	970,714	30,246		47,250	63,475		110,725	4,703		106,022
$30,000 to $40,000	102	3,528,422	1,316,484	27,036	$57,503	72,596	125,337	$7,188	205,121	5,358	$805	198,958
$40,000 to $50,000	65	2,876,275	1,170,470	12,692	62,328	59,056	141,765	7,795	208,616	4,522	5,881	198,213
$50,000 to $60,000	37	2,044,274	832,510	7,602	198,251	39,411	115,982	24,746	180,139	1,712		178,427
$60,000 to $70,000	20	1,295,946	708,924	717	62,538	18,196	90,650	7,693	116,539	1,933	83	114,523

$70,000 to $80,000	16	1,197,645	495,000	7,793	152,201	19,491	86,826	19,047	125,364	375	621	124,368
$80,000 to $90,000	8	677,935	445,984	2,216	56,572	8,419	61,049	6,225	75,693	983	206	74,504
$90,000 to $100,000	10	962,544	374,668	2,012	42,943	19,967	101,771	5,367	127,105	1,047		126,058
$100,000 to $150,000	27	3,167,070	1,886,850	9,464	477,264	32,548	320,926	59,415	412,889	2,132	534	410,223
$150,000 to $200,000	10	1,672,383	724,857	845	381,150	24,710	180,205	47,643	252,558	1,093	2,247	249,218
$200,000 to $250,000	4	902,067	582,092		158,122	7,575	115,565	19,764	142,904	662		142,242
$250,000 to $300,000												
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$750,000 to $1,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		7,046,890	2,258,935	1,912	4,856,340	5,489	382,535	607,043	995,067	89	648	994,330
Total	19,709	107,979,178	23,769,997	202,741	6,505,212	805,459	1,907,094	811,926	3,524,479	93,964	11,025	3,419,490
Nontaxable [2]	9,252	25,350,477	4,246,460									
Taxable	10,457	82,628,701	19,523,537	202,741	6,505,212	805,459	1,907,094	811,926	3,524,479	93,964	11,025	3,419,490

MARYLAND

Under $1,000 [2]	3,981	1,349,551	$491,205									
Under $1,000	345	300,583	163,968			$1,591			$1,591	$360		$1,231
$1,000 to $2,000 [2]	6,975	11,174,111	930,542									
$1,000 to $2,000	8,245	16,000,182	160,156			43,980			43,980	11,400		32,580
$2,000 to $3,000 [2]	4,391	10,790,703	1,139,388									
$2,000 to $3,000	6,216	16,911,635	615,717			87,303			87,303	21,206		66,097
$3,000 to $4,000 [2]	7,331	26,134,444	1,061,720									
$3,000 to $4,000	3,449	13,778,272	823,202			58,223			58,223	14,257		43,966
$4,000 to $5,000 [2]	2,780	12,106,032	1,131,986									
$4,000 to $5,000	6,531	32,528,645	1,408,592			106,398			106,398	26,628		79,770
$5,000 to $6,000 [2]	496	2,684,668	1,022,265									
$5,000 to $6,000	3,587	19,598,937	1,112,717			97,572			97,572	18,451		79,121
$6,000 to $7,000 [2]	211	1,359,509	898,420									
$6,000 to $7,000	2,296	14,817,182	1,261,533			93,504			93,504	17,390		76,114
$7,000 to $8,000 [2]	122	908,857	693,885									
$7,000 to $8,000	1,670	12,463,316	1,254,501			91,249			91,249	15,490		75,759
$8,000 to $9,000 [2]	88	747,677	630,319									
$8,000 to $9,000	1,240	10,530,384	1,099,625			92,037			92,037	14,263		77,774
$9,000 to $10,000 [2]	73	699,471	627,063									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MARYLAND—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	1,038	$9,818,628	$1,213,920			$78,332			$78,332	$15,484		$62,848
$10,000 to $11,000	759	7,954,548	1,601,315	$34,125		79,398	$3,606		83,004	12,219		70,785
$11,000 to $12,000	614	7,056,316	1,370,065	21,060		84,751	9,187		93,938	11,783		82,155
$12,000 to $13,000	514	6,421,140	1,338,658	13,086		79,440	12,925		92,365	10,603		81,762
$13,000 to $14,000	454	6,124,644	1,343,128	25,252		89,311	15,735		105,046	11,037		94,009
$14,000 to $15,000	415	6,016,288	1,667,124	24,002		83,781	20,562		104,343	11,496		92,847
$15,000 to $20,000	1,207	20,811,986	5,420,043	171,361		364,241	145,533		509,774	49,356		460,418
$20,000 to $25,000	639	14,188,220	4,213,205	92,976		281,161	215,764		496,925	34,940		461,985
$25,000 to $30,000	380	10,449,000	2,825,888	35,670		242,001	268,093		510,094	24,292		485,802
$30,000 to $40,000	422	14,515,373	4,835,153	58,270	$110,750	333,674	522,866	$13,801	870,341	27,547	$7,627	835,167
$40,000 to $50,000	228	10,195,023	3,747,662	119,946	408,638	223,875	496,638	46,687	767,200	15,897	3,504	747,799
$50,000 to $60,000	119	6,495,501	2,617,350	40,090	368,703	136,687	387,067	45,994	569,748	9,152	2,936	557,660
$60,000 to $70,000	91	5,911,180	2,475,697	24,601	589,721	114,756	403,110	73,746	591,612	7,431	22,721	561,460
$70,000 to $80,000	56	4,199,675	1,559,943	14,685	559,795	85,602	319,257	69,840	474,699	4,726	9,219	460,754
$80,000 to $90,000	35	2,949,660	1,291,184	1,705	337,139	58,080	239,507	42,123	339,710	2,609	2,731	334,370
$90,000 to $100,000	25	2,382,697	1,233,903	3,189	214,585	36,210	233,317	26,824	296,351	2,379	9,823	284,149
$100,000 to $150,000	57	7,111,800	3,100,063	38,362	1,233,703	126,156	738,647	153,371	1,018,174	4,667	18,115	995,392
$150,000 to $200,000	31	5,320,744	2,198,431	19,307	1,241,507	91,800	576,243	155,138	823,181	2,108	1,437	819,636
$200,000 to $250,000	13	2,881,222	1,199,257	3,079	445,696	63,092	379,744	55,712	498,548	1,481	14	497,053
$250,000 to $300,000	6	1,628,750	1,327,850	2,413	234,320	6,661	228,845	29,290	264,796	572		264,224
$300,000 to $400,000	10	3,504,415	1,483,285	7,624	865,232	39,107	395,963	108,154	543,224	345		542,879
$400,000 to $500,000	11	4,818,201	2,870,934	5,344	1,437,739	29,320	587,539	179,717	796,576	547		796,029
$500,000 to $750,000	6	3,816,898	2,165,625		1,424,328	10,591	428,776	178,041	617,408	456	1,329	615,623
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												

Classes grouped [3]		5,302,736	1,522,251		3,621,168	8,883	318,752	452,646	780,281	331		779,950
Total	67,160	374,758,859	71,148,738	756,147	13,093,024	3,418,767	6,947,676	1,631,084	11,997,527	400,903	79,456	11,517,168
Nontaxable [2]	26,448	67,955,023	8,626,793									
Taxable	40,712	306,803,836	62,521,945	756,147	13,093,024	3,418,767	6,947,676	1,631,084	11,997,527	400,903	79,456	11,517,168

MASSACHUSETTS

Under $1,000 [2]	7,663	$3,860,644	$1,848,865									
Under $1,000	1,012	575,971	331,514			$6,621			$6,621	$1,594		$5,027
$1,000 to $2,000 [2]	28,342	44,620,040	3,872,737									
$1,000 to $2,000	36,972	64,679,860	893,029			172,288			172,288	41,659		130,629
$2,000 to $3,000 [2]	30,843	76,061,162	5,587,154									
$2,000 to $3,000	18,385	44,431,822	4,770,177			216,740			216,740	54,097		162,643
$3,000 to $4,000 [2]	26,430	91,825,355	6,127,642									
$3,000 to $4,000	8,413	31,058,558	1,455,876			142,024			142,024	34,428		107,596
$4,000 to $5,000 [2]	8,267	35,898,160	6,918,860									
$4,000 to $5,000	14,217	64,941,680	3,510,695			216,258			216,258	53,264		162,994
$5,000 to $6,000 [2]	1,158	6,300,075	3,380,461									
$5,000 to $6,000	6,970	38,219,022	2,947,840			178,063			178,063	40,005		138,058
$6,000 to $7,000 [2]	681	4,401,745	3,477,928									
$6,000 to $7,000	5,407	34,983,887	3,375,280			205,203			205,203	41,100		164,103
$7,000 to $8,000 [2]	402	2,998,557	2,599,458									
$7,000 to $8,000	4,155	31,053,520	3,386,114			216,535			216,535	40,175		176,360
$8,000 to $9,000 [2]	350	2,961,970	2,705,928									
$8,000 to $9,000	3,112	26,375,659	3,447,083			210,261			210,261	36,973		173,288
$9,000 to $10,000 [2]	259	2,461,991	2,270,374									
$9,000 to $10,000	2,476	23,510,100	3,223,628			$225,114			225,114	38,235		186,879
$10,000 to $11,000	2,295	24,038,339	5,823,847	$116,969		225,298	$11,211		236,509	36,927		199,582
$11,000 to $12,000	1,849	21,239,709	5,474,573	69,912		216,775	27,334		244,109	37,186		206,923
$12,000 to $13,000	1,425	17,784,109	4,862,955	69,346		199,480	35,082		234,562	32,263		202,299
$13,000 to $14,000	1,285	17,338,215	4,819,769	78,683		215,512	45,091		260,603	35,537		225,066
$14,000 to $15,000	1,059	15,321,228	4,405,925	58,858		210,938	52,227		263,165	36,900		226,265
$15,000 to $20,000	3,410	58,761,239	18,649,659	299,959		910,073	412,684		1,322,757	157,679		1,165,078
$20,000 to $25,000	1,964	43,827,744	15,699,531	234,111		778,488	676,299		1,454,787	129,981		1,324,806
$25,000 to $30,000	1,218	33,266,557	13,294,178	149,702		625,578	818,193		1,443,771	85,911		1,357,860
$30,000 to $40,000	1,447	49,616,774	21,443,046	272,233	$720,156	927,435	1,755,374	$85,743	2,768,552	112,348	$23,977	2,632,227
$40,000 to $50,000	758	33,795,521	14,795,519	114,304	1,251,672	646,653	1,635,416	156,219	2,438,288	56,691	37,937	2,343,660
$50,000 to $60,000	469	25,641,615	11,983,093	100,823	1,744,533	450,328	1,538,142	218,289	2,206,759	34,758	33,138	2,138,863
$60,000 to $70,000	331	21,324,268	11,070,607	164,658	1,777,375	345,400	1,472,989	218,834	2,037,223	26,214	53,766	1,957,243
$70,000 to $80,000	204	15,166,044	8,325,900	87,314	1,689,744	219,299	1,156,689	210,275	1,586,263	17,651	25,414	1,543,198
$80,000 to $90,000	158	13,435,349	7,086,713	25,948	1,347,008	201,165	1,184,831	164,878	1,550,874	13,211	10,778	1,526,885
$90,000 to $100,000	118	11,190,994	5,685,504	23,575	1,487,035	172,602	1,019,750	185,298	1,377,650	11,138	10,705	1,355,807
$100,000 to $150,000	271	32,690,271	17,991,280	70,074	5,064,965	440,500	3,402,193	632,027	4,474,720	24,066	57,803	4,392,851

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MASSACHUSETTS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$150,000 to $200,000	112	$19,309,495	$10,505,435	$31,327	$3,229,334	$279,360	$2,329,389	$402,717	$3,011,466	$12,876	$21,963	$2,976,627
$200,000 to $250,000	62	13,835,188	6,792,369	21,252	3,397,301	190,034	1,620,218	424,422	2,234,674	4,992	6,863	2,222,819
$250,000 to $300,000	33	9,016,349	4,600,573	10,947	2,137,979	111,919	1,117,723	267,246	1,496,888	3,756	6,502	1,486,630
$300,000 to $400,000	28	9,667,528	4,737,591	64,891	2,825,861	128,609	1,158,536	349,380	1,636,525	3,715	95,045	1,537,765
$400,000 to $500,000	10	4,523,564	2,567,045	3,877	992,794	50,312	622,810	124,099	797,221	1,031	826	795,364
$500,000 to $750,000	7	4,062,605	1,573,738	9,007	2,782,963	5,870	222,756	347,155	575,781	229		575,552
$750,000 to $1,000,000	7	6,131,212	1,751,958	1,886	3,776,338	28,509	415,203	472,042	915,754	790		914,964
$1,000,000 to $1,500,000	2	2,347,624	1,021,130	64,832	1,130,316	5,717	226,782	141,289	373,788	207		373,581
$1,500,000 to $2,000,000	3	4,842,296	1,030,009	59	2,686,194	65,159	406,200	335,774	807,133	462		806,671
$2,000,000 to $3,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		8,182,883	1,204,190	178	5,910,574	52,152	429,442	738,822	1,220,416	603		1,219,813
Total	224,042	1,147,576,498	273,326,780	2,144,725	43,952,142	9,492,272	23,792,564	5,474,509	38,759,345	1,258,652	384,717	37,115,976
Nontaxable [2]	104,395	271,389,699	38,789,407									
Taxable	119,647	876,186,799	234,537,373	2,144,725	43,952,142	9,492,272	23,792,564	5,474,509	38,759,345	1,258,652	384,717	37,115,976

MICHIGAN

Under $1,000 [2]	2,269	$1,273,512	$169,988									
Under $1,000	402	254,322	34,291			$3,300			$3,300	$725		$2,575
$1,000 to $2,000 [2]	20,165	31,691,592	1,153,939									
$1,000 to $2,000	37,024	63,975,080	234,130			140,142			140,142	34,714		105,428
$2,000 to $3,000 [2]	12,205	30,488,916	1,338,811									
$2,000 to $3,000	19,649	46,044,663	444,229			234,834			234,834	57,538		177,296
$3,000 to $4,000 [2]	19,424	67,945,165	2,512,115									
$3,000 to $4,000	9,889	35,216,027	1,372,982			142,013			142,013	34,355		107,658
$4,000 to $5,000 [2]	6,849	29,717,927	2,555,685									

$4,000 to $5,000	15,005	67,480,443	1,610,038			239,690			239,690	58,044		181,646
$5,000 to $6,000 [2]	685	3,697,250	1,393,290									
$5,000 to $6,000	6,583	36,059,095	1,103,259			164,746			164,746	35,886		128,860
$6,000 to $7,000 [2]	283	1,827,674	1,246,062									
$6,000 to $7,000	4,790	31,008,323	1,504,945			186,005			186,005	35,406		150,599
$7,000 to $8,000 [2]	194	1,447,409	1,175,206									
$7,000 to $8,000	3,474	25,964,650	1,635,941			183,058			183,058	32,764		150,294
$8,000 to $9,000 [2]	142	1,200,650	1,069,068									
$8,000 to $9,000	2,605	22,074,265	1,640,543			186,108			186,108	30,357		155,751
$9,000 to $10,000 [2]	124	1,176,847	1,064,805									
$9,000 to $10,000	2,129	20,188,199	1,671,148			203,265			203,265	31,978		171,287
$10,000 to $11,000	1,595	16,701,702	2,386,823	$29,135		178,933	$7,433		186,366	28,568		157,798
$11,000 to $12,000	1,353	15,521,871	2,188,568	23,318		186,575	19,700		206,275	28,103		178,172
$12,000 to $13,000	1,005	12,548,547	2,065,799	13,080		166,128	24,736		190,864	25,883		164,981
$13,000 to $14,000	934	12,592,036	2,470,754	29,948		179,423	32,424		211,847	26,067		185,780
$14,000 to $15,000	749	10,872,983	2,164,735	13,346		170,153	37,318		207,471	25,224		182,247
$15,000 to $20,000	2,481	42,748,959	9,178,420	67,476		790,343	295,780		1,086,123	126,098		960,025
$20,000 to $25,000	1,339	29,778,674	7,612,309	120,706		625,686	450,231		1,075,917	91,250		984,667
$25,000 to $30,000	814	22,219,975	6,567,857	61,907		492,092	537,415		1,029,507	62,007		967,500
$30,000 to $40,000	936	32,299,503	11,245,078	68,206	$425,935	724,849	1,154,719	$53,248	1,932,816	76,576	$5,367	1,850,873
$40,000 to $50,000	509	22,640,134	8,147,800	97,594	662,712	510,374	1,099,452	84,790	1,694,616	45,959	2,343	1,646,314
$50,000 to $60,000	292	15,936,987	5,933,788	99,405	894,132	337,770	954,040	111,671	1,403,481	28,642	4,675	1,370,164
$60,000 to $70,000	180	11,619,700	5,196,138	31,737	1,240,939	213,805	776,810	126,566	1,117,181	12,993	7,576	1,096,612
$70,000 to $80,000	142	10,548,984	4,865,572	15,436	1,480,301	189,093	766,957	184,326	1,140,376	13,727	37	1,126,612
$80,000 to $90,000	106	9,022,548	3,149,584	121,609	1,755,772	166,217	688,775	210,793	1,065,785	10,462	1,918	1,053,405
$90,000 to $100,000	69	6,531,325	2,760,506	128,966	730,531	121,623	594,412	100,559	816,594	8,469	1,385	806,740
$100,000 to $150,000	185	21,942,365	10,354,309	32,880	4,551,776	328,530	2,080,745	560,510	2,969,785	17,139	32,599	2,920,047
$150,000 to $200,000	83	14,308,394	6,361,292	13,077	3,673,365	225,610	1,500,549	458,698	2,184,857	9,215	1,022	2,174,620
$200,000 to $250,000	39	8,581,809	4,730,575	18,060	2,747,442	73,959	886,664	333,242	1,293,865	3,646	3,824	1,286,395
$250,000 to $300,000	22	6,057,815	2,816,041	908	1,304,664	98,835	778,933	163,083	1,040,851	2,273		1,038,578
$300,000 to $400,000	26	8,809,480	3,481,213	7,714	3,073,750	109,292	944,989	384,218	1,438,499	3,455		1,435,044
$400,000 to $500,000	21	9,320,229	4,434,574	23,310	4,019,496	56,665	896,114	502,437	1,455,216	2,380	35	1,452,801
$500,000 to $750,000	16	10,242,467	5,728,843	12,657	2,883,696	98,322	1,355,625	360,462	1,814,409	1,251	,807	1,810,351
$750,000 to $1,000,000	6	5,271,201	2,403,870	44,956	3,116,150	862	390,016	389,415	780,293	261	7	780,025
$1,000,000 to $1,500,000	5	6,554,233	2,390,423	6,646	4,618,560		353,974	577,320	931,294	128		931,166
$1,500,000 to $2,000,000	2	3,692,432	1,726,026		2,377,040		248,790	297,130	545,920	55		545,865
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$4,000,000 to $5,000,000												
$5,000,000 and over	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		20,718,418	14,554,533	174,983	4,173,664	181,705	3,267,250	521,708	3,970,663	482		3,970,181
Total	176,804	905,814,790	159,845,905	1,257,060	43,729,925	7,910,005	20,143,851	5,420,176	33,474,032	1,002,080	63,595	32,408,357
Nontaxable [2]	62,340	170,466,942	13,678,969									
Taxable	114,464	735,347,848	146,166,936	1,257,060	43,729,925	7,910,005	20,143,851	5,420,176	33,474,032	1,002,080	63,595	32,408,357

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MINNESOTA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	2,122	$1,193,161	$583,756									
Under $1,000	323	191,615	196,410			$2,114			$2,114	$498		$1,616
$1,000 to $2,000 [2]	6,537	9,875,967	587,251									
$1,000 to $2,000	11,089	19,078,903	244,724			42,779			42,779	10,676		32,103
$2,000 to $3,000 [2]	6,146	15,390,348	996,199									
$2,000 to $3,000	6,199	14,493,511	656,360			73,991			73,991	18,453		55,538
$3,000 to $4,000 [2]	8,074	28,212,472	1,313,252									
$3,000 to $4,000	3,554	12,776,924	517,010			47,559			47,559	11,612		35,947
$4,000 to $5,000 [2]	2,992	13,007,073	1,219,987									
$4,000 to $5,000	4,609	20,710,329	842,013			67,635			67,635	16,636		50,999
$5,000 to $6,000 [2]	360	1,946,455	723,337									
$5,000 to $6,000	2,533	13,867,899	689,925			60,724			60,724	13,308		47,416
$6,000 to $7,000 [2]	152	985,176	548,073									
$6,000 to $7,000	1,790	11,570,605	723,661			65,043			65,043	12,510		52,533
$7,000 to $8,000 [2]	109	810,491	625,101									
$7,000 to $8,000	1,416	10,564,072	834,243			71,141			71,141	13,800		57,341
$8,000 to $9,000 [2]	67	566,212	504,243									
$8,000 to $9,000	932	7,903,430	767,322			63,605			63,605	10,874		52,731
$9,000 to $10,000 [2]	59	560,606	498,302									
$9,000 to $10,000	746	7,079,661	729,856			66,377			66,377	11,151		55,226
$10,000 to $11,000	601	6,292,318	1,026,013	$12,275		63,712	$2,776		66,488	9,900		56,588
$11,000 to $12,000	522	5,992,938	1,351,503	9,153		66,242	7,815		74,057	10,540		63,517
$12,000 to $13,000	378	4,710,767	1,041,244	25,656		54,862	9,398		64,260	8,898		55,362
$13,000 to $14,000	344	4,636,995	1,105,196	25,820		60,396	11,991		72,387	9,902		62,485
$14,000 to $15,000	248	3,593,028	848,484	13,998		49,500	12,257		61,757	9,897		51,860
$15,000 to $20,000	847	14,609,366	4,032,703	57,675		238,905	102,353		341,258	42,312		298,946
$20,000 to $25,000	407	9,031,724	2,926,477	67,384		160,699	137,521		298,220	28,319		269,901
$25,000 to $30,000	271	7,426,773	2,786,754	51,110		143,646	183,840		327,486	20,693		306,793
$30,000 to $40,000	302	10,377,821	4,717,052	46,067	$104,862	189,583	371,624	$13,108	574,315	22,290	$1,375	550,650
$40,000 to $50,000	163	7,193,198	3,531,876	33,235	241,571	120,270	358,957	30,170	509,397	11,981	890	496,526
$50,000 to $60,000	92	4,929,836	2,466,827	31,171	237,267	82,479	295,404	29,385	407,268	7,020	2,304	397,944
$60,000 to $70,000	60	3,869,635	2,620,827	6,615	255,185	43,240	280,269	31,897	355,406	4,619	4,908	345,879

$70,000 to $80,000	43	3,188,040	1,445,660	19,039	210,237	61,912	261,352	25,432	348,696	4,862	357	343,477
$80,000 to $90,000	28	2,378,472	1,207,194	9,886	199,031	31,043	216,341	24,878	272,262	2,915	752	268,595
$90,000 to $100,000	23	2,178,918	869,754	16,885	342,133	40,299	192,851	42,766	275,916	3,192	134	272,590
$100,000 to $150,000	50	6,093,627	4,816,221	32,950	477,973	51,123	718,462	59,745	829,330	4,172	25,157	800,001
$150,000 to $200,000	17	2,868,002	1,572,987	4,821	809,004	23,918	288,788	101,199	413,905	1,513	173	412,219
$200,000 to $250,000	11	2,426,745	1,623,279	12,211	733,897	5,383	258,226	91,737	355,346	866	629	353,851
$250,000 to $300,000	5	1,421,256	613,327	406	229,715	27,655	198,227	28,714	254,596	564		254,032
$300,000 to $400,000	3	1,055,689	815,421	12,324	281,000	1,904	132,566	35,125	169,595	286	52	169,257
$400,000 to $500,000	3	1,327,236	667,214	4,705	555,981	3,921	130,368	69,497	203,786	398		203,388
$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	64,227	296,414,294	55,887,038	493,386	4,677,856	2,081,660	4,171,386	583,653	6,836,699	324,657	36,731	6,475,311
Nontaxable [2]	26,618	72,547,961	7,599,501									
Taxable	37,609	223,866,333	48,287,537	493,386	4,677,856	2,081,660	4,171,386	583,653	6,836,699	324,657	36,731	6,475,311

MISSISSIPPI

Under $1,000 [2]	946	$562,361	$73,059									
Under $1,000	62	38,510	1,878			$506			$506	$156		$350
$1,000 to $2,000 [2]	2,820	4,473,144	222,110									
$1,000 to $2,000	1,736	3,009,427	25,730			6,985			6,985	1,689		5,296
$2,000 to $3,000 [2]	2,544	6,267,985	214,654									
$2,000 to $3,000	1,211	2,827,533	56,330			14,252			14,252	3,549		10,703
$3,000 to $4,000 [2]	2,390	8,394,460	675,829									
$3,000 to $4,000	717	2,568,358	125,878			11,223			11,223	2,766		8,457
$4,000 to $5,000 [2]	776	3,389,029	404,499									
$4,000 to $5,000	1,281	5,767,921	217,443			18,973			18,973	4,613		14,360
$5,000 to $6,000 [2]	96	521,891	143,602									
$5,000 to $6,000	606	3,317,456	110,937			14,704			14,704	2,941		11,763
$6,000 to $7,000 [2]	29	181,167	70,547									
$6,000 to $7,000	446	2,873,673	134,333			16,306			16,306	2,696		13,610
$7,000 to $8,000 [2]	16	120,044	95,563									
$7,000 to $8,000	306	2,287,349	135,372			16,234			16,234	2,125		14,109
$8,000 to $9,000 [2]	15	126,332	99,145									
$8,000 to $9,000	225	1,903,917	118,456			15,883			15,883	1,966		13,917
$9,000 to $10,000 [2]	16	151,306	142,020									
$9,000 to $10,000	174	1,634,711	140,986			16,212			16,212	1,791		14,421

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MISSISSIPPI—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$10,000 to $11,000	135	$1,406,401	$232,544	$8,150		$14,673	$663		$15,336	$1,590		$13,746
$11,000 to $12,000	99	1,129,449	195,428	3,638		12,342	1,379		13,721	1,225		12,496
$12,000 to $13,000	94	1,176,189	259,776	5,157		12,811	2,314		15,125	881		14,244
$13,000 to $14,000	61	822,258	133,729	359		11,297	2,054		13,351	1,165		12,186
$14,000 to $15,000	47	681,481	200,698	688		8,967	2,305		11,272	1,099		10,173
$15,000 to $20,000	155	2,635,526	492,747	5,818		49,177	17,137		66,314	3,597		62,717
$20,000 to $25,000	73	1,616,601	384,125	23,994		32,817	23,897		56,714	2,573		54,141
$25,000 to $30,000	45	1,241,666	311,937	11,239		27,454	30,918		58,372	1,385		56,987
$30,000 to $40,000	38	1,309,250	389,587	3,778		33,436	47,305		80,741	1,957	$337	78,447
$40,000 to $50,000	18	805,779	314,856	957	$40,888	15,666	37,976	$5,097	58,739	761		57,978
$50,000 to $60,000	10	535,888	183,082	1,381	6,415	11,516	30,660	802	42,978	593		42,385
$60,000 to $70,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$70,000 to $80,000	3	227,782	112,324		8,994	4,185	19,875	1,124	25,184	297	1,010	23,877
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		855,048	349,034	4,122	421,091	2,439	42,533	52,636	97,608	227		97,381
Total	17,196	64,859,892	6,768,238	69,281	477,388	368,058	259,016	59,659	686,733	41,642	1,347	643,744
Nontaxable [2]	9,648	24,187,719	2,141,028									
Taxable	7,548	40,672,173	4,627,210	69,281	477,388	368,058	259,016	59,659	686,733	41,642	1,347	643,744

MISSOURI

Under $1,000 [2]	2,152	$1,297,499	$622,481									
Under $1,000	128	76,341	69,929			$980			$980	$258		$722
$1,000 to $2,000 [2]	12,013	19,134,393	897,462									
$1,000 to $2,000	13,299	23,611,988	267,981			50,464			50,464	12,594		37,870
$2,000 to $3,000 [2]	11,053	27,213,480	1,769,103									
$2,000 to $3,000	9,512	23,076,388	470,755			123,137			123,137	29,249		93,888
$3,000 to $4,000 [2]	12,373	43,247,549	1,298,307									
$3,000 to $4,000	5,144	18,998,433	654,332			73,834			73,834	18,227		55,607
$4,000 to $5,000 [2]	4,029	17,547,451	1,975,262									
$4,000 to $5,000	7,875	36,245,259	1,221,962			119,364			119,364	29,810		89,554
$5,000 to $6,000 [2]	508	2,752,744	1,244,183									
$5,000 to $6,000	4,450	24,377,626	1,037,034			114,441			114,441	24,395		90,046
$6,000 to $7,000 [2]	286	1,843,110	1,290,494									
$6,000 to $7,000	2,947	19,074,741	1,190,218			112,642			112,642	22,079		90,563
$7,000 to $8,000 [2]	188	1,406,269	1,148,537									
$7,000 to $8,000	2,191	16,372,677	1,362,384			115,342			115,342	21,039		94,303
$8,000 to $9,000 [2]	129	1,091,888	845,406									
$8,000 to $9,000	1,607	13,627,504	1,293,470			113,880			113,880	19,739		94,141
$9,000 to $10,000 [2]	102	963,274	885,302									
$9,000 to $10,000	1,301	12,347,677	1,461,979			115,478			115,478	19,940		95,538
$10,000 to $11,000	1,064	11,139,276	2,132,993	$67,195		110,859	$5,137		115,996	18,764		97,232
$11,000 to $12,000	875	10,029,050	2,057,684	32,796		111,272	12,948		124,220	18,771		105,449
$12,000 to $13,000	659	8,234,634	1,817,098	51,707		97,098	16,327		113,425	16,891		96,534
$13,000 to $14,000	568	7,644,082	1,657,593	33,539		99,480	19,944		119,424	17,816		101,608
$14,000 to $15,000	500	7,238,889	1,795,575	53,728		104,101	24,809		128,910	17,846		111,064
$15,000 to $20,000	1,572	26,912,803	7,621,669	173,204		427,430	183,492		610,922	77,784		533,138
$20,000 to $25,000	893	19,939,645	6,151,815	165,873		372,242	308,967		681,209	63,984		617,225
$25,000 to $30,000	552	15,050,590	5,365,648	158,228		298,092	366,482		664,574	40,699		623,875
$30,000 to $40,000	573	19,648,171	8,041,541	151,195	$135,804	391,882	708,217	$16,970	1,117,069	46,760	$1,969	1,068,340
$40,000 to $50,000	291	12,833,973	5,783,083	132,830	409,982	234,738	610,982	51,059	896,779	22,499	3,866	870,414
$50,000 to $60,000	173	9,414,498	4,423,212	47,568	508,538	178,794	568,795	63,565	811,154	16,031	1,291	793,832
$60,000 to $70,000	128	8,259,473	4,072,460	64,532	790,968	127,172	560,491	94,125	781,788	10,745	2,055	768,988
$70,000 to $80,000	78	5,853,912	2,847,928	47,419	631,110	101,041	465,519	80,139	646,699	7,483	440	638,776
$80,000 to $90,000	60	5,117,185	2,721,706	5,627	589,529	80,051	445,818	73,562	599,431	5,388	10,480	583,563
$90,000 to $100,000	51	4,850,760	3,124,425	16,904	433,277	53,820	478,511	54,250	586,581	4,214	3,998	578,369
$100,000 to $150,000	94	11,402,052	5,567,265	81,066	2,230,995	160,599	1,128,872	278,877	1,568,348	8,036	5,054	1,555,258

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior years are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MISSOURI—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$150,000 to $200,000	49	$8,492,798	$3,726,123	$48,524	$2,239,857	$114,633	$894,751	$261,142	$1,270,526	$4,823	$4,179	$1,261,524
$200,000 to $250,000	13	2,894,113	1,612,637	2,692	640,172	32,558	347,605	80,022	460,185	1,613		458,572
$250,000 to $300,000	11	2,962,565	1,433,917	892	1,063,256	13,897	249,862	132,906	396,665	1,064	2,910	392,691
$300,000 to $400,000	11	3,775,657	1,657,556	2,404	1,280,419	37,184	408,398	160,052	605,634	1,216		604,418
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000	3	1,730,952	1,932,442		943,416	9,382	136,024	117,926	263,332	76	18,047	245,209
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		5,069,794	555,326	9,323	4,544,049	26	80,584	568,006	648,616	55		648,561
Total	99,509	512,801,163	97,106,277	1,347,246	16,441,372	4,095,913	8,022,535	2,032,601	14,151,049	599,888	54,289	13,496,872
Nontaxable [2]	42,833	116,497,657	11,976,537									
Taxable	56,676	396,303,506	85,129,740	1,347,246	16,441,372	4,095,913	8,022,535	2,032,601	14,151,049	599,888	54,289	13,496,872

MONTANA

Under $1,000 [2]	251	$152,843	$67,150									
Under $1,000	13	7,681	468			$83			$83	$16		$67
$1,000 to $2,000 [2]	1,521	2,508,274	103,067									
$1,000 to $2,000	3,814	6,626,715	27,101			14,054			14,054	3,493		10,561
$2,000 to $3,000 [2]	1,131	2,757,780	68,195									
$2,000 to $3,000	2,316	5,499,610	48,705			27,703			27,703	6,876		20,827
$3,000 to $4,000 [2]	1,619	5,774,358	221,817									
$3,000 to $4,000	1,007	3,614,104	51,058			15,245			15,245	3,744		11,501

$4,000 to $5,000 [2]	855	3,755,627	377,489									
$4,000 to $5,000	1,319	5,960,554	167,817			20,750			20,750	5,030		15,720
$5,000 to $6,000 [2]	101	542,452	130,625									
$5,000 to $6,000	624	3,396,555	97,567			14,673			14,673	2,675		11,998
$6,000 to $7,000 [2]	30	195,822	87,461									
$6,000 to $7,000	384	2,494,995	122,632			14,322			14,322	2,283		12,039
$7,000 to $8,000 [2]	12	90,269	52,628									
$7,000 to $8,000	261	1,950,698	93,958			13,914			13,914	2,169		11,745
$8,000 to $9,000 [2]	14	118,091	78,843									
$8,000 to $9,000	186	1,568,492	145,281			12,080			12,080	1,469		10,611
$9,000 to $10,000 [2]	13	121,756	97,090									
$9,000 to $10,000	138	1,302,476	130,077			11,973			11,973	1,485		10,488
$10,000 to $11,000	118	1,231,463	175,830	$5,673		12,997	$510		13,507	1,718		11,789
$11,000 to $12,000	71	812,584	109,515	12,634		8,991	989		9,980	1,252		8,728
$12,000 to $13,000	72	896,468	122,824	3,031		12,516	1,752		14,268	1,374		12,894
$13,000 to $14,000	42	567,124	126,254	1,963		7,602	1,464		9,066	795		8,271
$14,000 to $15,000	42	607,059	95,900	11,120		9,523	2,047		11,570	946		10,624
$15,000 to $20,000	100	1,700,514	331,609	2,304		29,750	10,687		40,437	3,760		36,677
$20,000 to $25,000	48	1,074,724	210,093	2,681		23,914	16,285		40,199	3,115		37,084
$25,000 to $30,000	30	818,625	286,871	10,122		16,504	20,177		36,681	1,520		35,161
$30,000 to $40,000	28	933,214	296,329	11,144	$26	20,089	32,647	$3	52,739	1,411		51,328
$40,000 to $50,000	11	504,796	283,469	1,982	17,077	5,595	23,361	2,135	31,091	129		30,962
$50,000 to $60,000	8	438,236	360,640	2,549	18,204	8,500	27,066	2,206	37,772	683		37,089
$60,000 to $70,000	2	125,134	105,141	1,390	583	1,079	9,528	73	10,680	13		10,667
$70,000 to $80,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$80,000 to $90,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$90,000 to $100,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$100,000 to $150,000	6	795,832	521,751	6,332	82,055	10,610	92,716	10,256	113,582	379	$4,360	108,843
$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 [3]		345,069	46,587		78,197	9,926	26,930	9,775	46,631	472		46,159
Total	16,191	59,289,994	5,241,842	72,925	196,142	322,393	266,159	24,448	613,000	46,807	4,360	561,833
Nontaxable [2]	5,547	16,017,272	1,284,365									
Taxable	10,644	43,272,722	3,957,477	72,925	196,142	322,393	266,159	24,448	613,000	46,807	4,360	561,833

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.— *Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEBRASKA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	1,366	$796,875	$133,968									
Under $1,000	84	44,822	4,508			$551			$551	$119		$432
$1,000 to $2,000 [2]	4,431	6,763,023	384,708									
$1,000 to $2,000	3,606	6,440,564	60,882			14,212			14,212	3,556		10,656
$2,000 to $3,000 [2]	4,053	10,150,830	435,857									
$2,000 to $3,000	2,559	6,352,050	94,753			34,367			34,367	8,415		25,952
$3,000 to $4,000 [2]	5,063	17,620,437	945,526									
$3,000 to $4,000	1,636	6,086,052	149,831			26,996			26,996	6,639		20,357
$4,000 to $5,000 [2]	1,854	8,042,347	973,811									
$4,000 to $5,000	2,958	13,736,917	317,605			46,237			46,237	10,733		35,504
$5,000 to $6,000 [2]	224	1,206,475	337,530									
$5,000 to $6,000	1,524	8,315,419	287,911			37,303			37,303	7,392		29,911
$6,000 to $7,000 [2]	84	540,002	289,744									
$6,000 to $7,000	997	6,439,024	289,615			37,522			37,522	6,603		30,919
$7,000 to $8,000 [2]	46	340,423	272,255									
$7,000 to $8,000	649	4,844,378	266,093			34,091			34,091	5,587		28,504
$8,000 to $9,000 [2]	24	202,461	164,499									
$8,000 to $9,000	464	3,934,995	244,653			32,396			32,396	5,100		27,296
$9,000 to $10,000 [2]	28	266,338	215,010									
$9,000 to $10,000	367	3,481,718	297,799			32,508			32,508	5,189		27,319
$10,000 to $11,000	239	2,496,209	318,015	$2,383		27,037	$1,057		28,094	4,029		24,065
$11,000 to $12,000	196	2,242,020	352,174	2,603		25,599	2,848		28,447	3,886		24,561
$12,000 to $13,000	143	1,784,573	340,048	2,864		21,610	3,494		25,104	3,227		21,877
$13,000 to $14,000	143	1,923,626	309,842	5,705		28,364	4,860		33,224	4,081		29,143
$14,000 to $15,000	107	1,553,863	252,844	20,951		25,213	5,387		30,600	3,459		27,141
$15,000 to $20,000	306	5,219,280	952,544	5,998		99,199	35,262		134,461	14,091		120,370
$20,000 to $25,000	144	3,192,396	836,651	17,091		64,709	48,476		113,185	10,510		102,675
$25,000 to $30,000	80	2,160,258	706,756	15,961		44,963	51,500		96,463	5,771		90,692
$30,000 to $40,000	84	2,873,546	1,100,256	8,918	$34,471	58,656	100,475	$4,308	163,439	7,468		155,971
$40,000 to $50,000	31	1,366,333	608,344	2,533	46,984	26,641	65,485	5,781	97,907	3,842	$3,884	90,181
$50,000 to $60,000	12	671,019	274,232	4,030	46,197	12,131	39,423	5,725	57,279	1,222		56,057
$60,000 to $70,000	7	449,393	187,599			10,581	35,624		46,205	742	26	45,437

$70,000 to $80,000	4	303, 999	138, 568			7, 234	28, 020		35, 254	282		34, 972
$80,000 to $90,000	5	416, 958	277, 785		62, 707	2, 226	34, 099	7, 838	44, 163	260		43, 903
$90,000 to $100,000	3	290, 339	49, 863			11, 210	33, 145		44, 355	598		43, 757
$100,000 to $150,000	8	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000	1	(3)	(3)			(3)	(3)		(3)	(3)		(3)
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$250,000 to $300,000	1	(3)	(3)			(3)	(3)		(3)	(3)		(3)
$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 [3]		1, 604, 876	931, 465	12, 022	324, 437	15, 365	178, 406	40, 555	234, 326	671		233, 655
Total	33, 532	134, 153, 838	13, 794, 544	101, 059	514, 796	776, 921	667, 561	64, 207	1, 508, 689	123, 472	3, 910	1, 381, 307
Nontaxable [2]	17, 173	45, 929, 211	4, 152, 908									
Taxable	16, 359	88, 224, 627	9, 641, 636	101, 059	514, 796	776, 921	667, 561	64, 207	1, 508, 689	123, 472	3, 910	1, 381, 307

NEVADA

Under $1,000 [2]	63	$38, 289	$882									
Under $1,000												
$1,000 to $2,000 [2]	330	561, 310	9, 963									
$1,000 to $2,000	1, 528	2, 639, 496	2, 741			$5, 380			$5, 380	$1, 342		$4, 038
$2,000 to $3,000 [2]	271	691, 435	17, 161									
$2,000 to $3,000	710	1, 682, 266	45, 103			8, 499			8, 499	2, 141		6, 358
$3,000 to $4,000 [2]	390	1, 373, 491	16, 850									
$3,000 to $4,000	312	1, 118, 960	14, 754			5, 344			5, 344	1, 332		4, 012
$4,000 to $5,000 [2]	127	581, 718	26, 400									
$4,000 to $5,000	341	1, 526, 411	29, 917			6, 419			6, 419	1, 582		4, 837
$5,000 to $6,000 [2]	23	122, 831	57, 694									
$5,000 to $6,000	222	1, 214, 240	39, 126			6, 662			6, 662	1, 441		5, 221
$6,000 to $7,000 [2]	8	50, 670	30, 826									
$6,000 to $7,000	140	908, 864	57, 810			6, 032			6, 032	1, 023		5, 009
$7,000 to $8,000 [2]	3	22, 385	6, 495									
$7,000 to $8,000	91	677, 475	39, 938			5, 021			5, 021	710		4, 311
$8,000 to $9,000 [2]	1	8, 549	5, 085									
$8,000 to $9,000	59	499, 299	54, 251			4, 584			4, 584	486		4, 098
$9,000 to $10,000 [2]	4	37, 984	24, 478									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEVADA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	39	$371,384	$65,751			$3,778			$3,778	$415		$3,363
$10,000 to $11,000	28	293,556	65,175			3,261	$126		3,387	412		2,975
$11,000 to $12,000	23	266,342	35,469			4,095	352		4,447	394		4,053
$12,000 to $13,000	15	188,037	38,920	$562		2,710	382		3,092	172		2,920
$13,000 to $14,000	14	188,640	54,870	48		2,345	486		2,831	280		2,551
$14,000 to $15,000	7	101,634	30,979	76		1,498	353		1,851	140		1,711
$15,000 to $20,000	23	387,909	125,986	188		6,999	2,502		9,501	349		9,152
$20,000 to $25,000	13	289,491	155,850			5,503	4,439		9,942	329		9,613
$25,000 to $30,000	3	82,571	10,279			2,590	2,074		4,664	39		4,625
$30,000 to $40,000	3	99,402	21,854	600		2,659	3,425		6,084	324		5,760
$40,000 to $50,000												
$50,000 to $60,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$60,000 to $70,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$70,000 to $80,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$80,000 to $90,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$90,000 to $100,000												
$100,000 to $150,000												
$150,000 to $200,000												
$200,000 to $250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		771,183	432,826	6,095	$81,080	10,690	90,108	$10,135	110,933	43		110,890
Total	4,797	16,795,822	1,517,433	7,569	81,080	94,069	104,247	10,135	208,451	12,954		195,497
Nontaxable [2]	1,220	3,488,662	195,834									
Taxable	3,577	13,307,160	1,321,599	7,569	81,080	94,069	104,247	10,135	208,451	12,954		195,497

NEW HAMPSHIRE

Under $1,000 [2]	530	$302,932	$171,731									
Under $1,000	63	31,677	18,908			$322			$322	$80		$242
$1,000 to $2,000 [2]	2,294	3,641,308	474,984									
$1,000 to $2,000	2,307	3,948,564	60,216			7,888			7,888	1,972		5,916
$2,000 to $3,000 [2]	1,572	3,875,106	557,626									
$2,000 to $3,000	1,427	3,375,894	172,190			17,002			17,002	4,251		12,751
$3,000 to $4,000 [2]	1,683	5,845,840	829,806									
$3,000 to $4,000	781	2,801,408	200,924			10,488			10,488	2,622		7,866
$4,000 to $5,000 [2]	640	2,797,550	816,415									
$4,000 to $5,000	1,086	4,878,019	265,940			16,301			16,301	4,075		12,226
$5,000 to $6,000 [2]	148	801,463	445,665									
$5,000 to $6,000	538	2,943,815	243,628			12,275			12,275	2,622		9,653
$6,000 to $7,000 [2]	76	486,733	362,894									
$6,000 to $7,000	379	2,457,431	266,821			12,869			12,869	2,323		10,546
$7,000 to $8,000 [2]	46	343,182	266,019									
$7,000 to $8,000	292	2,185,908	321,240			13,175			13,175	2,300		10,875
$8,000 to $9,000 [2]	40	338,791	287,427									
$8,000 to $9,000	205	1,734,967	257,854			12,082			12,082	1,750		10,332
$9,000 to $10,000	33	311,948	305,189									
$9,000 to $10,000	162	1,537,751	306,852			12,267			12,267	1,845		10,422
$10,000 to $11,000	145	1,527,196	374,436	$3,734		13,493	$847		14,340	1,768		12,572
$11,000 to $12,000	107	1,231,099	304,269	6,019		11,449	1,604		13,053	1,680		11,373
$12,000 to $13,000	81	1,013,125	312,902	10,339		9,494	2,007		11,501	1,394		10,107
$13,000 to $14,000	89	1,201,523	376,574	6,676		14,647	3,074		17,721	1,989		15,732
$14,000 to $15,000	71	1,023,372	263,746	14,854		13,023	3,416		16,439	1,652		14,787
$15,000 to $20,000	180	3,076,447	1,219,623	16,826		37,869	21,186		59,055	5,308		53,747
$20,000 to $25,000	92	2,054,162	887,519	13,733		30,111	31,471		61,582	4,543		57,039
$25,000 to $30,000	45	1,218,871	529,868	10,256		18,956	29,312		48,268	1,766		46,502
$30,000 to $40,000	59	2,027,173	930,379	4,626	$11,623	36,576	73,259	$1,453	111,288	2,523		108,765
$40,000 to $50,000	44	1,933,836	758,038	4,482	75,103	36,533	91,567	9,307	137,407	3,414	$355	133,638
$50,000 to $60,000	14	761,880	355,335	192	53,656	13,657	44,090	6,707	64,454	629		63,825
$60,000 to $70,000	11	715,302	583,153	319	57,867	2,367	51,419	7,089	60,875	415	1,945	58,515
$70,000 to $80,000	7	526,747	362,474	9,169	58,199	3,732	38,536	3,053	45,321	228	1,133	43,960
$80,000 to $90,000	5	426,217	302,266	391	2,750	4,383	43,771	344	48,498	603		47,895
$90,000 to $100,000	5	471,978	299,994	213	91,317	2,687	38,734	11,415	52,836	265		52,571
$100,000 to $150,000	13	1,642,648	848,634	8,083	613,638	8,213	123,030	74,974	206,217	892	5,526	199,799
$150,000 to $200,000	4	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW HAMPSHIRE—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$200,000 to $250,000	1	(3)	(3)		(3)			(3)	(3)			(3)
$250,000 to $300,000												
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		$1,251,954	$536,726	$6,354	$490,367	$9,546	$110,692	$61,296	$181,534	$704	$1,188	$179,642
Total	15,276	66,743,817	15,878,265	116,266	1,454,520	381,405	708,015	175,638	1,265,058	53,613	10,147	1,201,298
Nontaxable [2]	7,062	18,744,853	4,517,756									
Taxable	8,214	47,998,964	11,360,509	116,266	1,454,520	381,405	708,015	175,638	1,265,058	53,613	10,147	1,201,298

NEW JERSEY

Under $1,000 [2]	2,924	$1,683,643	$613,053									
Under $1,000	796	448,648	133,563			$4,730			$4,730	$1,127		$3,603
$1,000 to $2,000 [2]	12,794	20,782,283	1,036,592									
$1,000 to $2,000	20,272	34,679,742	778,447			82,646			82,646	20,547		62,099
$2,000 to $3,000 [2]	14,497	35,906,679	1,352,281									
$2,000 to $3,000	20,506	48,869,963	2,582,891			237,294			237,294	59,002		178,292
$3,000 to $4,000 [2]	19,063	67,483,956	3,146,338									
$3,000 to $4,000	12,153	43,508,481	3,121,129			203,024			203,024	49,877		153,147

$4,000 to $5,000 [2]	9,045	39,568,365	4,687,994									
$4,000 to $5,000	15,595	70,417,433	3,916,007			243,812			243,812	77,163		166,649
$5,000 to $6,000 [2]	1,671	5,766,723	2,347,502									
$5,000 to $6,000	10,361	56,536,767	2,355,023			255,365			255,365	48,026		207,339
$6,000 to $7,000 [2]	396	2,553,343	1,710,516									
$6,000 to $7,000	6,996	45,243,407	2,583,734			268,944			268,944	49,889		219,055
$7,000 to $8,000 [2]	244	1,818,591	1,351,852									
$7,000 to $8,000	5,039	37,623,291	2,667,616			265,142			265,142	48,142		217,000
$8,000 to $9,000 [2]	163	1,383,071	1,184,027									
$8,000 to $9,000	3,716	31,497,794	2,674,875			264,695			264,695	45,775		218,920
$9,000 to $10,000 [2]	142	1,347,444	1,191,862									
$9,000 to $10,000	2,991	28,377,848	2,736,113			281,463			281,463	47,238		234,225
$10,000 to $11,000	2,285	23,954,829	3,462,197	$57,875		259,136	$11,054		270,190	43,584		226,606
$11,000 to $12,000	1,801	20,671,005	3,041,166	34,301		245,726	26,630		272,356	41,485		230,871
$12,000 to $13,000	1,517	18,925,563	3,027,614	41,144		252,661	37,366		290,027	40,865		249,162
$13,000 to $14,000	1,214	16,378,213	2,757,314	32,091		238,315	42,736		281,051	38,688		242,363
$14,000 to $15,000	1,042	15,086,890	2,835,015	38,800		230,826	51,605		282,431	39,593		242,838
$15,000 to $20,000	3,376	58,105,317	11,741,354	117,462		1,103,328	404,306		1,507,634	189,812		1,317,822
$20,000 to $25,000	1,878	41,796,829	9,820,727	127,454		911,161	644,538		1,555,699	146,447		1,409,252
$25,000 to $30,000	1,103	30,125,719	8,229,966	44,866		699,201	745,728		1,444,929	93,573		1,351,356
$30,000 to $40,000	1,174	40,362,803	11,744,678	68,457	$401,990	988,713	1,445,480	$49,819	2,484,012	106,161	$9,447	2,368,404
$40,000 to $50,000	637	28,263,791	10,226,230	79,018	880,607	640,116	1,368,064	109,274	2,117,454	59,722	3,101	2,054,631
$50,000 to $60,000	391	21,409,323	8,061,714	60,970	1,677,117	450,173	1,222,269	209,787	1,882,229	36,966	23,470	1,821,793
$60,000 to $70,000	242	15,622,300	5,835,444	34,154	1,594,766	322,638	1,049,052	199,269	1,570,959	23,146	3,361	1,544,452
$70,000 to $80,000	173	12,963,634	4,922,685	65,403	2,376,485	230,708	892,484	291,402	1,414,594	14,468	1,462	1,398,664
$80,000 to $90,000	139	11,742,998	4,698,781	24,974	1,615,940	226,975	972,095	201,925	1,400,995	16,720	20,546	1,363,729
$90,000 to $100,000	74	6,994,364	2,417,510	3,482	1,393,860	130,408	573,043	163,999	867,450	7,132	7,287	853,031
$100,000 to $150,000	226	27,524,449	13,287,316	97,817	5,110,826	410,814	2,743,884	638,854	3,793,552	22,348	26,819	3,744,385
$150,000 to $200,000	66	11,172,030	5,637,517	15,843	1,497,829	193,596	1,417,115	185,538	1,796,249	7,487	13,433	1,775,329
$200,000 to $250,000	37	8,345,718	3,530,535	29,762	2,373,631	119,541	931,644	286,576	1,337,761	3,983	40,306	1,293,472
$250,000 to $300,000	12	3,152,216	2,286,552	148	716,896	10,105	391,466	89,612	491,183	960	43,285	446,938
$300,000 to $400,000	19	6,734,781	2,967,852	77,525	1,448,973	104,840	869,451	181,122	1,155,413	1,780	2,813	1,150,820
$400,000 to $500,000	18	8,176,826	2,830,692	8,867	4,056,156	59,710	694,098	507,020	1,260,828	1,749		1,259,079
$500,000 to $750,000	18	10,559,426	6,499,898	66,505	1,830,451	110,260	1,595,674	228,807	1,934,741	1,779	103	1,932,859
$750,000 to $1,000,000	4	3,229,393	1,703,047	416	1,071,237	25,080	398,271	133,905	557,256	441		556,815
$1,000,000 to $1,500,000	5	6,078,273	3,456,267	7,975	1,785,200	52,139	810,247	223,150	1,085,536	260		1,085,276
$1,500,000 to $2,000,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		9,483,409	1,010,947	7,576	8,061,823	19,603	250,957	1,007,728	1,278,288	472		1,277,816
Total	176,320	1,032,297,571	178,204,433	1,142,885	37,893,787	10,142,888	19,589,257	4,707,787	34,439,932	1,386,407	195,433	32,858,092
Nontaxable [2]	60,339	178,294,098	18,622,017									
Taxable	115,981	854,003,473	159,582,416	1,142,885	37,893,787	10,142,888	19,589,257	4,707,787	34,439,932	1,386,407	195,433	32,858,092

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW MEXICO

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	303	$166,954	$7,655									
Under $1,000	2	189				$3			$3	$1		$2
$1,000 to $2,000 [2]	804	1,236,629	32,961									
$1,000 to $2,000	790	1,385,416	3,009			3,150			3,150	798		2,352
$2,000 to $3,000 [2]	762	1,895,927	54,341									
$2,000 to $3,000	634	1,537,345	8,510			7,798			7,798	1,934		5,864
$3,000 to $4,000 [2]	812	2,824,361	100,215									
$3,000 to $4,000	474	1,700,259	31,298			8,536			8,536	2,096		6,440
$4,000 to $5,000 [2]	223	972,207	95,112									
$4,000 to $5,000	570	2,584,725	58,912			11,074			11,074	2,754		8,320
$5,000 to $6,000 [2]	37	202,215	56,097									
$5,000 to $6,000	323	1,765,092	50,488			9,877			9,877	2,085		7,792
$6,000 to $7,000 [2]	10	61,674	22,376									
$6,000 to $7,000	214	1,381,403	66,994			9,641			9,641	1,561		8,080
$7,000 to $8,000 [2]	15	114,849	60,889									
$7,000 to $8,000	155	1,155,847	77,866			9,625			9,625	529		9,096
$8,000 to $9,000 [2]	4	34,192	27,775									
$8,000 to $9,000	90	763,589	48,744			8,245			8,245	853		7,392
$9,000 to $10,000 [2]	2	19,731	24,421									
$9,000 to $10,000	72	685,066	58,694			7,952			7,952	698		7,254
$10,000 to $11,000	28	295,602	61,665	$106		3,273	$157		3,430	234		3,196
$11,000 to $12,000	37	421,315	87,877	1,000		5,511	574		6,085	192		5,893
$12,000 to $13,000	17	211,424	69,371	597		2,747	370		3,117	419		2,698
$13,000 to $14,000	14	188,981	24,523	4,565		2,978	489		3,467	344		3,123
$14,000 to $15,000	14	199,703	66,868	98		3,116	634		3,750	208		3,542
$15,000 to $20,000	49	837,981	164,422	21		17,494	5,655		23,149	1,174		21,975
$20,000 to $25,000	29	642,441	138,384	5,854		14,200	9,431		23,631	440		23,191
$25,000 to $30,000	9	241,402	109,619			4,401	5,738		10,139	84		10,055
$30,000 to $40,000	5	159,727	100,781	134		1,720	5,223		6,943	87		6,856
$40,000 to $50,000	7	317,354	159,922	549	$6,492	7,739	16,095	$812	24,646	55	$2,328	22,263
$50,000 to $60,000	6	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$60,000 to $70,000												

$70,000 to $80,000												
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		627,907	122,692		320,419	6,514	15,706	40,052	62,272	185		62,087
Total	6,513	24,631,507	1,992,481	12,924	326,911	145,594	60,072	40,864	246,530	16,731	2,328	227,471
Nontaxable [2]	2,972	7,528,739	481,842									
Taxable	3,541	17,102,768	1,510,639	12,924	326,911	145,594	60,072	40,864	246,530	16,731	2,328	227,471

NEW YORK

Under $1,000 [2]	$14,200	$8,634,082	$1,823,735									
Under $1,000	1,863	1,108,390	314,183			$11,311			$11,311	$2,917		$8,394
$1,000 to $2,000 [2]	84,010	131,916,926	5,172,919									
$1,000 to $2,000	92,772	164,177,736	2,130,849			362,233			362,233	90,104		272,129
$2,000 to $3,000 [2]	65,796	163,639,391	8,523,799									
$2,000 to $3,000	78,932	192,152,102	5,436,441			1,005,998			1,005,998	245,099		760,899
$3,000 to $4,000 [2]	88,390	311,115,200	10,801,182									
$3,000 to $4,000	42,904	156,997,779	6,420,635			794,836			794,836	194,304		600,532
$4,000 to $5,000 [2]	33,813	146,631,828	14,790,339									
$4,000 to $5,000	59,881	275,927,903	9,326,954			1,045,070			1,045,070	253,095		791,975
$5,000 to $6,000 [2]	3,189	17,196,349	7,119,100									
$5,000 to $6,000	34,490	188,638,649	7,376,062			925,556			925,556	197,182		728,374
$6,000 to $7,000 [2]	1,402	9,044,656	6,566,158									
$6,000 to $7,000	25,068	162,139,175	8,447,904			1,037,712			1,037,712	201,218		836,494
$7,000 to $8,000 [2]	879	6,571,326	5,762,030									
$7,000 to $8,000	19,291	144,207,163	9,364,810			1,092,483			1,092,483	195,779		896,704
$8,000 to $9,000 [2]	647	5,485,200	4,941,738									
$8,000 to $9,000	12,148	103,120,790	8,961,332			947,189			947,189	182,178		765,011
$9,000 to $10,000 [2]	625	5,923,810	5,900,231									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW YORK—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	11,754	$111,558,891	$9,795,159			$1,171,860			$1,171,860	$199,368		$972,492
$10,000 to $11,000	9,485	99,384,531	14,105,060	$199,474		1,126,242	$45,859		1,172,101	185,354		986,747
$11,000 to $12,000	7,644	87,776,092	13,411,771	238,949		1,105,305	113,130		1,218,435	181,392		1,037,043
$12,000 to $13,000	6,287	78,496,875	12,672,586	259,703		1,083,217	155,833		1,239,050	177,543		1,061,507
$13,000 to $14,000	5,224	70,479,896	12,172,223	199,110		1,073,567	182,216		1,255,783	173,422		1,082,361
$14,000 to $15,000	4,664	67,611,173	12,350,643	272,717		1,132,323	232,933		1,365,256	188,640		1,176,616
$15,000 to $20,000	14,912	257,090,035	53,329,356	801,858		5,001,367	2,109,075		7,110,442	873,958		6,236,484
$20,000 to $25,000	8,335	185,653,756	44,958,125	790,715		4,095,855	2,843,474		6,939,329	664,425		6,274,904
$25,000 to $30,000	5,400	147,473,042	39,477,230	640,668		3,546,934	3,637,845		7,184,779	468,288		6,716,491
$30,000 to $40,000	6,225	214,339,469	64,327,070	1,102,511	$2,471,528	5,450,852	7,639,012	$308,390	13,398,254	544,665	$122,531	12,731,058
$40,000 to $50,000	3,376	150,159,886	51,785,250	773,306	5,397,167	3,543,153	7,274,037	665,943	11,483,133	300,030	152,262	11,030,811
$50,000 to $60,000	2,199	120,146,620	40,993,079	563,992	7,364,410	2,830,079	7,086,982	920,126	10,837,187	207,236	129,445	10,500,506
$60,000 to $70,000	1,478	95,657,281	34,491,503	573,533	8,336,987	2,134,301	6,577,712	1,033,670	9,745,683	145,030	121,715	9,478,938
$70,000 to $80,000	1,047	78,110,926	29,966,697	313,549	8,765,003	1,670,561	5,979,878	1,094,564	8,745,003	105,110	67,042	8,572,851
$80,000 to $90,000	778	66,007,868	25,631,720	401,969	7,641,785	1,390,797	5,663,663	955,149	8,009,609	78,911	89,489	7,841,209
$90,000 to $100,000	550	52,052,337	19,808,487	218,600	6,951,143	1,100,739	4,740,425	857,933	6,699,097	55,183	81,209	6,562,705
$100,000 to $150,000	1,539	186,765,130	78,264,800	661,983	30,723,723	3,728,529	19,154,132	3,811,511	26,694,172	165,830	208,520	26,319,822
$150,000 to $200,000	680	117,106,055	49,880,012	472,245	24,710,916	2,062,242	13,267,680	3,025,633	18,355,555	73,304	113,724	18,168,527
$200,000 to $250,000	321	71,950,366	27,697,732	148,640	16,627,625	1,356,021	8,514,861	2,041,442	11,912,324	37,853	82,803	11,791,668
$250,000 to $300,000	215	59,203,558	22,313,766	117,056	13,097,398	1,199,668	7,544,734	1,602,622	10,347,024	26,790	133,625	10,186,609
$300,000 to $400,000	229	79,694,872	35,321,342	408,547	24,909,724	1,057,361	9,224,588	3,069,866	13,351,815	21,998	126,096	13,203,721
$400,000 to $500,000	117	52,504,815	21,063,486	108,103	17,638,614	757,201	6,057,585	2,193,462	9,008,248	13,401	80,769	8,914,078
$500,000 to $750,000	132	78,573,886	38,162,749	199,131	21,832,885	1,018,017	10,317,261	2,721,140	14,056,418	13,150	55,913	13,987,355
$750,000 to $1,000,000	61	53,358,014	23,186,306	156,722	18,596,172	647,786	6,460,098	2,321,019	9,428,903	6,359	46,726	9,375,818
$1,000,000 to $1,500,000	44	53,515,828	21,530,416	216,871	21,934,546	550,039	5,976,062	2,733,894	9,259,995	3,814	45,100	9,211,081
$1,500,000 to $2,000,000	15	25,991,809	11,787,130	6,420	12,059,680	165,260	2,683,477	1,501,887	4,350,624	1,189		4,349,435
$2,000,000 to $3,000,000	17	44,632,884	26,740,990	128,686	14,638,496	484,645	6,424,279	1,482,825	8,391,749	1,769		8,389,980
$3,000,000 to $4,000,000	9	31,513,540	17,397,198	20,787	14,307,497	95,999	3,505,716	1,706,418	5,308,133	668		5,307,465
$4,000,000 to $5,000,000	3	14,009,187	6,992,700	7,682	3,942,869	179,070	1,988,243	492,859	2,660,172	13		2,660,159

$5,000,000 and over	4	38,573,264	39,457,283	1,979	6,662,196	194,042	6,348,840	832,775	7,375,657	286		7,375,371
Total	753,044	4,984,020,281	1,019,252,270	10,005,506	288,610,364	58,175,420	161,749,630	35,373,128	255,298,178	6,476,885	1,656,969	247,164,324
Nontaxable [2]	292,951	806,158,798	71,401,231									
Taxable	460,093	4,177,861,513	947,851,039	10,005,506	288,610,364	58,175,420	161,749,630	35,373,128	255,298,178	6,476,885	1,656,969	247,164,324

NORTH CAROLINA

Under $1,000 [2]	1,346	$851,264	$123,119									
Under $1,000	69	37,287	10,746			$316			$316	$75		$241
$1,000 to $2,000 [2]	5,918	9,086,205	552,218									
$1,000 to $2,000	4,030	7,010,579	65,502			15,980			15,980	3,961		12,019
$2,000 to $3,000 [2]	5,298	13,093,771	605,656									
$2,000 to $3,000	2,737	6,461,616	181,276			32,081			32,081	7,827		24,254
$3,000 to $4,000 [2]	4,685	16,253,939	875,928									
$3,000 to $4,000	1,525	5,489,018	257,569			21,738			21,738	5,082		16,656
$4,000 to $5,000 [2]	1,421	6,259,254	1,012,336									
$4,000 to $5,000	2,247	10,114,668	283,074			30,891			30,891	7,208		23,683
$5,000 to $6,000 [2]	282	1,530,279	636,862									
$5,000 to $6,000	1,163	6,382,687	257,129			26,553			26,553	4,992		21,561
$6,000 to $7,000 [2]	138	895,612	543,775									
$6,000 to $7,000	785	5,074,134	308,646			26,732			26,732	4,737		21,995
$7,000 to $8,000 [2]	79	588,929	437,831									
$7,000 to $8,000	586	4,380,075	401,606			28,668			28,668	4,829		23,839
$8,000 to $9,000 [2]	66	560,533	482,041									
$8,000 to $9,000	416	3,520,455	333,366			27,128			27,128	4,219		22,909
$9,000 to $10,000 [2]	41	391,264	354,129									
$9,000 to $10,000	367	3,487,186	421,866			31,312			31,312	4,475		26,837
$10,000 to $11,000	300	3,149,727	739,027	$33,880		28,958	$1,550		30,508	3,744		26,764
$11,000 to $12,000	254	2,915,675	670,359	3,077		29,670	3,964		33,634	4,340		29,294
$12,000 to $13,000	157	1,957,988	529,548	3,674		20,208	4,003		24,211	3,119		21,092
$13,000 to $14,000	189	2,548,810	527,116	17,596		31,736	6,874		38,610	4,414		34,196
$14,000 to $15,000	141	2,044,670	666,935	4,623		28,062	6,995		35,057	3,698		31,359
$15,000 to $20,000	403	6,890,043	1,951,615	38,953		111,081	48,670		159,751	18,174		141,577
$20,000 to $25,000	211	4,714,029	1,586,502	21,811		82,579	71,445		154,024	11,171		142,853
$25,000 to $30,000	147	4,005,731	1,689,330	58,270		72,625	96,298		168,923	8,033		160,890
$30,000 to $40,000	133	4,558,053	1,739,213	14,470	$32,636	95,939	162,849	$4,085	262,873	8,723	$256	253,894
$40,000 to $50,000	67	2,996,223	1,084,372	9,446	77,493	65,560	147,809	9,686	223,055	5,426	2,874	214,755
$50,000 to $60,000	36	1,946,870	813,886	1,646	137,526	41,003	110,174	17,191	168,368	2,107		166,261
$60,000 to $70,000	19	1,158,098	469,093	2,822	155,153	20,382	68,515	19,393	108,290	1,497		106,793
$70,000 to $80,000	12	899,631	536,213	2,623	42,161	14,034	76,373	5,271	95,678	1,291		94,387
$80,000 to $90,000	6	507,487	292,142	5,769	8,148	9,105	50,869	1,019	60,993	653		60,340
$90,000 to $100,000	8	768,758	446,812	457	61,200	9,910	77,933	7,650	95,493	1,051		94,442
$100,000 to $150,000	28	3,382,967	3,039,616	4,936	281,488	11,778	391,647	35,186	438,611	1,273	846	436,492

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[2] Nontaxable. Specific exemptions exceed net income.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NORTH CAROLINA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$150,000 to $200,000	7	$1,214,998	$606,696	$12,835	$394,312	$9,483	$118,933	$49,289	$177,705	$589		$177,116
$200,000 to $250,000	4	896,163	1,029,980	473			145,872		145,872	12		145,860
$250,000 to $300,000	1	(3)	(3)		(3)		(3)	(3)	(3)			(3)
$300,000 to $400,000	5	1,764,227	1,140,753	528	670,752	3,263	185,771	83,844	272,878	41		272,837
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		3,443,078	2,733,498	253	727,944	7,568	494,976	90,993	593,537	488		593,049
Total	35,332	153,231,981	30,437,391	238,142	2,588,863	934,343	2,271,520	323,607	3,529,470	127,249	$3,976	3,398,245
Nontaxable [2]	19,274	49,511,050	5,623,895									
Taxable	16,058	103,720,931	24,813,496	238,142	2,588,863	934,343	2,271,520	323,607	3,529,470	127,249	3,976	3,398,245

NORTH DAKOTA

Under $1,000 [2]	556	$307,005	$64,845									
Under $1,000	18	11,333	1,236			$152			$152	$39		$113
$1,000 to $2,000 [2]	1,427	2,169,338	49,291									
$1,000 to $2,000	1,349	2,349,408	14,516			5,435			5,435	1,456		3,979
$2,000 to $3,000 [2]	1,489	3,701,324	101,834									
$2,000 to $3,000	788	1,870,403	43,921			10,088			10,088	2,464		7,624
$3,000 to $4,000 [2]	1,450	4,994,747	143,604									

$3,000 to $4,000	372	1,330,478	36,752			5,367			5,367	1,288		4,079
$4,000 to $5,000 [2]	507	2,215,984	243,241									
$4,000 to $5,000	609	2,736,939	53,873			8,439			8,439	2,080		6,359
$5,000 to $6,000 [2]	52	282,054	57,090									
$5,000 to $6,000	363	1,989,159	55,721			8,255			8,255	1,670		6,585
$6,000 to $7,000 [2]	13	84,043	39,939									
$6,000 to $7,000	238	1,528,868	56,904			8,082			8,082	1,330		6,752
$7,000 to $8,000 [2]	11	82,856	26,623									
$7,000 to $8,000	156	1,161,604	56,900			8,030			8,030	1,189		6,841
$8,000 to $9,000 [2]	3	25,084	12,757									
$8,000 to $9,000	107	901,922	54,862			7,096			7,096	896		6,200
$9,000 to $10,000 [2]	5	47,283	27,032									
$9,000 to $10,000	81	766,978	56,144			7,213			7,213	941		6,272
$10,000 to $11,000	56	586,360	73,009	$1,076		5,616	$254		5,870	759		5,111
$11,000 to $12,000	44	504,857	80,702	5,084		5,623	647		6,270	791		5,479
$12,000 to $13,000	25	311,804	58,654	395		3,774	591		4,365	520		3,845
$13,000 to $14,000	20	269,551	52,622	3,637		3,566	695		4,261	319		3,942
$14,000 to $15,000	32	466,939	90,263	1,018		7,120	1,654		8,774	932		7,842
$15,000 to $20,000	56	946,273	247,353	7,818		15,656	6,145		21,801	1,586		20,215
$20,000 to $25,000	25	551,812	152,269	1,753		10,090	8,283		18,373	784		17,589
$25,000 to $30,000	15	396,103	83,488	1,466		9,864	9,345		19,209	1,469		17,740
$30,000 to $40,000	8	286,235	39,755	552		7,633	11,184		18,817	75		18,742
$40,000 to $50,000	4	180,688	33,667	388	$12,831	5,170	8,121	$1,604	14,895	277		14,618
$50,000 to $60,000	2	111,685	29,795		46,127	1,031	3,360	5,766	10,157	72		10,085
$60,000 to $70,000												
$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												
$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	9,881	33,169,117	2,138,662	23,187	58,958	143,300	50,279	7,370	200,949	20,937		180,012
Nontaxable [2]	5,513	13,909,718	766,256									
Taxable	4,368	19,259,399	1,372,406	23,187	58,958	143,300	50,279	7,370	200,949	20,937		180,012

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OHIO

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	5,185	$3,077,392	$876,296									
Under $1,000	468	258,217	104,306			$2,565			$2,565	$652		$1,913
$1,000 to $2,000 [3]	26,163	41,219,519	1,877,474									
$1,000 to $2,000	41,035	71,119,986	482,464			155,448			155,448	38,437		117,011
$2,000 to $3,000 [2]	21,556	53,064,710	3,818,084									
$2,000 to $3,000	25,048	58,632,137	1,371,666			294,215			294,215	72,809		221,406
$3,000 to $4,000 [2]	25,932	90,596,954	5,083,631									
$3,000 to $4,000	12,066	43,487,153	1,843,466			164,070			164,070	40,220		123,850
$4,000 to $5,000 [2]	9,568	41,820,309	6,395,441									
$4,000 to $5,000	18,476	82,837,408	3,266,806			255,874			255,874	62,146		193,728
$5,000 to $6,000 [2]	1,264	6,843,696	3,220,239									
$5,000 to $6,000	8,643	47,302,845	1,966,527			208,843			208,843	45,339		163,504
$6,000 to $7,000 [2]	682	4,404,150	3,233,106									
$6,000 to $7,000	6,304	40,797,707	2,705,632			230,491			230,491	46,803		183,688
$7,000 to $8,000 [2]	446	3,318,512	2,805,762									
$7,000 to $8,000	4,654	34,727,317	2,805,226			232,703			232,703	44,706		187,997
$8,000 to $9,000 [2]	314	2,666,384	2,224,048									
$8,000 to $9,000	3,373	28,628,093	2,990,606			232,432			232,432	42,334		190,098
$9,000 to $10,000 [2]	245	2,326,699	2,097,473									
$9,000 to $10,000	2,554	24,227,097	2,945,893			220,868			220,868	39,461		181,407
$10,000 to $11,000	2,199	23,051,786	4,444,838	$158,756		223,698	$10,723		234,421	39,010		195,411
$11,000 to $12,000	1,796	20,620,585	4,719,721	124,831		211,918	26,485		238,403	38,133		200,270
$12,000 to $13,000	1,543	19,263,312	4,898,818	151,158		215,511	38,327		253,838	37,513		216,325
$13,000 to $14,000	1,239	16,698,059	4,317,382	106,620		205,215	42,931		248,146	35,871		212,275
$14,000 to $15,000	1,006	14,567,516	4,000,924	103,155		193,050	49,734		242,784	36,203		206,581
$15,000 to $20,000	3,346	57,814,231	18,003,358	481,247		873,227	411,377		1,284,604	270,323		1,014,281
$20,000 to $25,000	1,749	38,872,379	14,215,944	248,329		668,656	590,168		1,258,824	125,198		1,133,626
$25,000 to $30,000	1,058	28,874,865	11,159,052	151,369		540,820	712,607		1,253,427	84,596		1,168,831
$30,000 to $40,000	1,218	41,973,843	18,012,465	396,413	$416,324	776,389	1,509,349	$51,905	2,337,643	99,645	$22,775	2,215,223
$40,000 to $50,000	649	28,842,318	14,201,697	293,521	823,994	509,559	1,413,584	102,373	2,025,516	56,905	14,955	1,953,656
$50,000 to $60,000	351	19,261,664	9,540,323	100,365	1,272,303	327,035	1,145,959	159,247	1,632,241	32,200	10,849	1,589,192
$60,000 to $70,000	238	15,423,820	7,815,440	79,904	1,881,270	237,681	998,603	189,563	1,425,847	18,126	9,296	1,398,425

$70,000 to $80,000	164	12,247,828	6,595,563	123,711	1,472,795	170,897	940,503	177,744	1,289,144	13,878	3,164	1,272,102
$80,000 to $90,000	137	11,634,634	6,463,348	54,417	1,172,600	166,542	1,024,339	146,598	1,337,479	14,091	8,414	1,314,974
$90,000 to $100,000	91	8,664,042	4,592,182	35,419	1,140,148	120,912	803,084	142,570	1,066,566	10,247	31,404	1,024,915
$100,000 to $150,000	215	25,995,756	15,368,508	246,510	4,730,797	276,574	2,596,228	589,249	3,462,051	17,553	52,483	3,392,015
$150,000 to $200,000	75	12,960,724	7,330,916	29,825	3,838,603	116,011	1,244,810	476,467	1,837,288	6,012	10,949	1,820,327
$200,000 to $250,000	42	9,267,464	3,561,331	16,224	3,777,385	92,200	802,623	471,005	1,365,828	3,215	11,746	1,350,867
$250,000 to $300,000	24	6,594,090	4,814,992	8,525	875,444	83,297	945,525	109,431	1,138,253	2,925	6,767	1,128,561
$300,000 to $400,000	24	8,213,250	5,268,305	135,214	1,472,071	82,037	1,158,471	184,002	1,424,510	2,118	----------	1,422,392
$400,000 to $500,000	19	8,534,402	4,703,833	6,506	3,306,470	48,995	920,284	406,644	1,375,923	1,667	4,152	1,370,104
$500,000 to $750,000	20	12,325,062	5,080,020	28,500	6,555,496	66,472	1,006,819	819,435	1,892,726	1,682	----------	1,891,044
$750,000 to $1,000,000	8	6,871,425	4,015,909	20,175	2,167,785	47,194	874,046	270,972	1,192,212	522	23,222	1,168,468
$1,000,000 to $1,500,000	5	6,464,537	2,897,043	----------	2,387,470	70,246	778,781	298,434	1,147,461	588	----------	1,146,873
$1,500,000 to $2,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------	(3)
$2,000,000 to $3,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
$3,000,000 to $4,000,000	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
$4,000,000 to $5,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	----------	(3)
$5,000,000 and over	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------	----------
Classes grouped [3]	----------	10,102,084	810,961	11,651	7,988,754	69,445	404,095	994,569	1,468,109	397	----------	1,467,712
Total	231,196	1,146,495,871	238,947,019	3,112,345	45,279,709	8,391,090	20,449,455	5,590,208	34,430,753	1,381,525	210,176	32,839,052
Nontaxable [2]	91,355	249,338,325	31,631,554	----------	----------	----------	----------	----------	----------	----------	----------	----------
Taxable	139,841	897,157,546	207,315,465	3,112,345	45,279,709	8,391,090	20,449,455	5,590,208	34,430,753	1,381,525	210,176	32,839,052

OKLAHOMA

Under $1,000 [2]	1,266	$717,126	$216,392	----------	----------	----------	----------	----------	----------	----------	----------	----------
Under $1,000	36	20,006	5,838	----------	----------	$211	----------	----------	$211	$43	----------	$168
$1,000 to $2,000 [2]	3,577	5,521,878	340,418	----------	----------	----------	----------	----------	----------	----------	----------	----------
$1,000 to $2,000	2,322	4,246,030	11,603	----------	----------	12,697	----------	----------	12,697	3,157	----------	9,540
$2,000 to $3,000 [2]	3,613	9,058,303	389,203	----------	----------	----------	----------	----------	----------	----------	----------	----------
$2,000 to $3,000	3,204	8,994,160	95,582	----------	----------	54,192	----------	----------	54,192	13,425	----------	40,767
$3,000 to $4,000 [2]	5,158	18,044,961	917,697	----------	----------	----------	----------	----------	----------	----------	----------	----------
$3,000 to $4,000	2,272	8,424,820	99,834	----------	----------	50,587	----------	----------	50,587	12,349	----------	38,238
$4,000 to $5,000 [2]	1,810	7,870,196	1,060,356	----------	----------	----------	----------	----------	----------	----------	----------	----------
$4,000 to $5,000	3,996	18,454,462	307,768	----------	----------	84,317	----------	----------	84,317	20,613	----------	63,704
$5,000 to $6,000 [2]	255	1,374,596	294,527	----------	----------	----------	----------	----------	----------	----------	----------	----------
$5,000 to $6,000	2,079	11,393,323	341,921	----------	----------	52,268	----------	----------	52,268	9,196	----------	43,072
$6,000 to $7,000 [2]	93	590,036	320,263	----------	----------	----------	----------	----------	----------	----------	----------	----------
$6,000 to $7,000	1,561	10,125,401	281,662	----------	----------	63,006	----------	----------	63,006	9,077	----------	53,929
$7,000 to $8,000 [2]	56	417,876	316,833	----------	----------	----------	----------	----------	----------	----------	----------	----------
$7,000 to $8,000	1,205	9,001,550	341,188	----------	----------	69,099	----------	----------	69,099	8,706	----------	60,393
$8,000 to $9,000 [2]	33	280,217	221,931	----------	----------	----------	----------	----------	----------	----------	----------	----------
$8,000 to $9,000	858	7,254,941	301,086	----------	----------	69,260	----------	----------	69,260	7,700	----------	61,560
$9,000 to $10,000 [2]	47	444,645	379,407	----------	----------	----------	----------	----------	----------	----------	----------	----------

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OKLAHOMA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	628	$5,953,985	$331,548			$63,334			$63,334	$6,718		$56,610
$10,000 to $11,000	465	4,880,910	514,063	$9,341		57,606	$2,443		60,049	6,161		53,888
$11,000 to $12,000	374	4,296,260	373,879	7,657		57,614	5,656		63,270	5,646		57,624
$12,000 to $13,000	289	3,611,115	331,782	18,229		54,349	7,074		61,423	4,392		57,031
$13,000 to $14,000	232	3,128,893	367,546	4,021		53,923	8,084		62,007	4,532		57,475
$14,000 to $15,000	234	3,382,168	547,374	7,853		58,976	11,198		70,174	5,275		64,899
$15,000 to $20,000	665	11,383,786	1,425,258	28,132		250,076	78,939		329,015	18,630		310,385
$20,000 to $25,000	342	7,648,750	1,444,039	61,482		187,557	118,367		305,924	16,438		289,486
$25,000 to $30,000	235	6,402,955	945,221	35,532		177,517	154,796		332,313	17,443		314,870
$30,000 to $40,000	224	7,727,835	1,409,496	29,373	$43,873	229,506	279,096	$5,483	514,085	10,491	$6,356	497,238
$40,000 to $50,000	115	5,130,670	1,284,461	13,222	112,844	148,099	252,430	14,104	414,633	6,875	438	407,320
$50,000 to $60,000	62	3,375,675	892,025	12,829	136,383	96,507	209,330	16,249	322,086	3,574	158	318,354
$60,000 to $70,000	49	3,168,271	874,131	7,319	128,325	89,668	230,173	14,124	333,965	3,356	11	330,598
$70,000 to $80,000	28	2,078,465	608,740	2,540	168,465	49,624	162,280	21,058	232,962	2,098	2,323	228,541
$80,000 to $90,000	27	2,255,523	543,337	6,644	474,718	44,900	155,385	59,342	259,627	1,917	11	257,699
$90,000 to $100,000	9	859,774	154,671	13,505	59,690	28,041	86,166	7,461	121,668	646		121,022
$100,000 to $150,000	36	4,346,131	1,201,783	7,360	1,185,858	99,588	387,145	137,393	624,126	3,090	1,880	619,156
$150,000 to $200,000	16	2,667,989	673,268	22,442	649,426	66,285	296,660	75,508	438,453	810	5,282	432,361
$200,000 to $250,000	9	1,949,036	826,537	818	29,895	51,409	308,434	3,736	363,579	807		362,772
$250,000 to $300,000												
$300,000 to $400,000	7	2,480,285	385,312	7,024	774,017	64,828	287,100	96,752	448,680	950		447,730
$400,000 to $500,000	2	884,849	13,233	14,148	42,446	39,960	151,801	5,306	197,067	11		197,056
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$750,000 to $1,000,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)

Classes grouped [3]		13,188,953	5,674,770	17,780	6,676,283	119,621	1,467,194	695,139	2,281,954	792		2,281,162
Total	37,497	223,036,805	27,065,983	327,251	10,482,223	2,544,625	4,659,751	1,151,655	8,356,031	204,918	16,459	8,134,654
Nontaxable [2]	15,908	44,319,834	4,457,027									
Taxable	21,589	178,716,971	22,608,956	327,251	10,482,223	2,544,625	4,659,751	1,151,655	8,356,031	204,918	16,459	8,134,654

OREGON

Under $1,000 [2]	616	$337,274	$77,752									
Under $1,000	61	36,592	10,849			$412			$412	$114		$298
$1,000 to $2,000 [2]	2,523	4,139,226	238,887									
$1,000 to $2,000	5,470	9,510,395	45,587			22,235			22,235	5,188		17,047
$2,000 to $3,000 [2]	2,909	7,151,543	374,956									
$2,000 to $3,000	3,914	9,323,175	296,105			50,012			50,012	12,153		37,859
$3,000 to $4,000 [2]	3,262	11,518,361	512,459									
$3,000 to $4,000	2,031	7,308,646	162,353			32,508			32,508	7,992		24,516
$4,000 to $5,000 [2]	1,246	5,445,601	826,297									
$4,000 to $5,000	2,852	12,770,351	361,945			48,376			48,376	11,832		36,544
$5,000 to $6,000 [2]	134	732,830	272,378									
$5,000 to $6,000	1,511	8,269,353	190,619			39,175			39,175	8,249		30,926
$6,000 to $7,000 [2]	64	411,494	221,767									
$6,000 to $7,000	1,004	6,456,145	271,043			38,257			38,257	6,923		31,334
$7,000 to $8,000 [2]	39	294,072	244,831									
$7,000 to $8,000	690	5,152,379	256,720			36,140			36,140	6,106		30,034
$8,000 to $9,000 [2]	19	160,062	132,627									
$8,000 to $9,000	438	3,715,200	223,072			32,408			32,408	4,852		27,556
$9,000 to $10,000 [2]	25	235,378	199,889									
$9,000 to $10,000	292	2,775,735	262,537			29,143			29,143	5,250		23,893
$10,000 to $11,000	303	3,174,415	317,647	$9,016		36,613	$1,430		38,043	5,207		32,836
$11,000 to $12,000	221	2,537,804	358,082	7,984		30,908	3,144		34,052	4,074		29,978
$12,000 to $13,000	168	2,095,167	358,235	6,166		26,881	4,154		31,035	3,576		27,459
$13,000 to $14,000	145	1,952,934	337,435	1,573		28,250	4,928		33,178	3,994		29,184
$14,000 to $15,000	121	1,752,817	331,509	5,109		27,926	5,979		33,905	3,593		30,312
$15,000 to $20,000	402	6,889,296	1,404,747	23,554		127,195	47,298		174,493	15,762		158,731
$20,000 to $25,000	174	3,862,120	925,854	5,238		84,915	58,825		143,740	11,650		132,090
$25,000 to $30,000	97	2,640,812	852,721	29,357		54,211	64,124		118,335	5,313		113,022
$30,000 to $40,000	97	3,298,494	1,219,424	21,560	$25,396	69,456	115,899	$3,175	188,530	5,772	$626	182,132
$40,000 to $50,000	47	2,098,433	943,880	6,093	63,351	39,456	103,015	7,918	150,389	3,237	1,620	145,532
$50,000 to $60,000	24	1,294,597	494,452	745	71,476	28,381	76,953	8,824	114,158	2,310	4,962	106,886
$60,000 to $70,000	17	1,099,043	479,230	1,078	121,504	18,930	74,405	15,222	108,557	959	1,525	106,073
$70,000 to $80,000	5	372,276	229,338	1,271	4,250	5,278	33,561	531	39,370	200	6,360	32,810
$80,000 to $90,000	9	757,573	245,144		185,648	12,888	53,663	23,207	89,758	476	28	89,254
$90,000 to $100,000	2	187,114	126,220	592		2,165	20,871		23,036	154		22,882
100,000 to $150,000	9	1,116,885	475,178	31,487	290,570	16,737	103,623	31,801	152,161	628	112	151,421

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OREGON—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$150,000 to $200,000	2	$320,849	$154,226	$949	$265,552		$1,437	$33,194	$34,631			$34,631
$200,000 to $250,000	5	1,109,130	594,288	1,580	354,248	$7,514	114,530	44,281	166,325	$600	$219	165,506
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		2,726,619	287,030	64,006	2,448,453	3,847	15,074	306,057	324,978	402		324,576
Total	30,955	135,030,190	15,317,313	217,358	3,830,448	950,217	902,913	474,210	2,327,340	136,566	15,452	2,175,322
Nontaxable [2]	10,837	30,425,841	3,101,843									
Taxable	20,118	104,604,349	12,215,470	217,358	3,830,448	950,217	902,913	474,210	2,327,340	136,566	15,452	2,175,322

PENNSYLVANIA

Under $1,000 [2]	7,474	$4,268,739	$1,904,849									
Under $1,000	1,278	656,417	270,113			$6,390			$6,390	$1,447		$4,943
$1,000 to $2,000 [2]	49,151	78,811,460	3,966,000									
$1,000 to $2,000	49,131	85,059,262	1,143,608			212,421			212,421	52,888		159,533
$2,000 to $3,000 [2]	35,895	88,791,403	6,608,392									
$2,000 to $3,000	50,213	120,706,261	3,423,789			643,893			643,893	159,603		484,290
$3,000 to $4,000 [2]	47,622	167,294,105	7,450,922									
$3,000 to $4,000	26,846	94,525,791	4,185,141			545,347			545,347	134,840		410,507

$4,000 to $5,000 [2]	17,799	77,649,539	8,226,947									
$4,000 to $5,000	32,563	147,058,972	5,579,153			617,312			617,312	152,598		464,714
$5,000 to $6,000 [2]	2,111	11,403,676	4,356,335									
$5,000 to $6,000	14,987	82,071,586	5,433,172			376,761			376,761	75,875		300,886
$6,000 to $7,000 [2]	858	5,531,861	3,567,840									
$6,000 to $7,000	10,680	69,099,605	5,142,491			407,514			407,514	73,333		334,181
$7,000 to $8,000 [2]	546	4,072,681	3,486,394									
$7,000 to $8,000	7,997	59,755,050	5,287,468			419,704			419,704	69,857		349,847
$8,000 to $9,000 [2]	404	3,424,015	2,812,607									
$8,000 to $9,000	5,980	50,735,095	5,232,364			415,325			415,325	63,501		351,824
$9,000 to $10,000 [2]	314	2,981,449	2,753,991									
$9,000 to $10,000	4,681	44,373,144	5,149,176			426,054			426,054	64,324		361,730
$10,000 to $11,000	3,855	40,412,354	7,293,288	$109,831		412,131	$18,953		431,084	61,899		369,185
$11,000 to $12,000	3,038	34,887,633	6,891,638	128,758		396,598	45,549		442,147	55,917		386,230
$12,000 to $13,000	2,595	32,406,334	6,820,289	74,854		399,841	64,380		464,221	54,505		409,716
$13,000 to $14,000	2,162	29,136,524	6,008,001	103,654		399,279	75,124		474,403	53,217		421,186
$14,000 to $15,000	1,780	25,783,938	5,907,407	107,892		377,018	88,299		465,317	49,768		415,549
$15,000 to $20,000	5,838	100,614,116	25,631,458	645,468		1,713,252	707,585		2,420,837	234,417		2,186,420
$20,000 to $25,000	3,262	72,818,077	21,494,655	350,697		1,435,149	1,120,302		2,555,451	182,758		2,372,693
$25,000 to $30,000	1,963	53,642,202	16,818,962	348,076		1,159,646	1,327,561		2,487,207	123,249		2,363,958
$30,000 to $40,000	2,290	78,807,047	27,279,038	361,572	$977,111	1,746,077	2,820,983	$121,440	4,688,500	161,396	26,977	4,500,127
$40,000 to $50,000	1,193	53,244,513	19,567,537	322,101	2,479,924	1,158,643	2,593,698	276,317	4,028,658	87,804	80,012	3,860,842
$50,000 to $60,000	801	43,709,896	17,678,791	285,454	3,012,523	885,646	2,562,681	375,934	3,824,261	57,487	26,160	3,740,614
$60,000 to $70,000	481	30,984,911	13,382,316	154,279	3,224,652	576,526	2,069,822	389,282	3,035,630	39,261	19,652	2,976,717
$70,000 to $80,000	333	24,866,056	10,615,164	124,155	2,670,961	469,397	1,915,088	333,332	2,717,817	27,270	71,790	2,618,757
$80,000 to $90,000	271	22,941,435	9,563,034	85,693	3,147,830	434,689	1,870,357	393,162	2,698,208	25,075	18,211	2,654,922
$90,000 to $100,000	201	19,029,423	8,426,120	81,603	2,281,500	357,728	1,771,138	280,978	2,409,844	20,395	65,120	2,324,329
$100,000 to $150,000	480	57,646,926	26,372,576	172,991	9,475,307	988,720	5,890,115	1,174,104	8,052,939	48,306	86,622	7,918,011
$150,000 to $200,000	183	31,548,610	15,766,238	108,901	6,327,475	451,220	3,644,052	773,206	4,868,478	16,710	19,927	4,831,841
$200,000 to $250,000	89	19,779,045	8,769,433	133,960	6,137,855	238,941	2,074,807	763,868	3,077,616	7,497	5,471	3,064,648
$250,000 to $300,000	46	12,628,706	5,642,965	54,964	3,788,352	171,524	1,505,294	415,881	2,092,699	4,526	483	2,087,690
$300,000 to $400,000	57	19,643,580	10,798,087	31,658	4,793,962	201,836	2,531,028	586,173	3,319,037	5,811	4,680	3,308,546
$400,000 to $500,000	31	13,838,986	6,367,376	18,040	6,683,483	46,956	1,150,406	835,435	2,032,797	1,666		2,031,131
$500,000 to $750,000	45	27,320,031	15,887,452	20,472	11,594,533	80,727	2,807,165	1,447,009	4,334,901	3,178	17,643	4,314,080
$750,000 to $1,000,000	14	11,826,794	6,519,154	6,826	2,881,494	141,456	1,672,299	360,186	2,173,941	1,273	14,284	2,158,384
$1,000,000 to $1,500,000	19	23,228,414	7,358,225	25,377	14,803,401	82,362	1,555,395	1,843,909	3,481,666	840		3,480,826
$1,500,000 to $2,000,000	6	10,675,983	1,888,135	20,561	6,909,281	92,148	703,300	863,661	1,659,109	498		1,658,611
$2,000,000 to $3,000,000	5	11,753,525	4,932,574	3,533	6,911,272	8,852	926,793	863,910	1,799,555	728		1,798,827
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$4,000,000 to $5,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$5,000,000 and over	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		36,723,424	13,221,562	407	25,492,405	18,222	2,224,285	3,168,975	5,411,482	462		5,411,020
Total	397,575	2,138,168,594	412,882,227	3,881,777	123,593,321	18,515,305	45,736,459	15,266,762	79,518,526	2,174,179	457,032	76,887,315
Nontaxable [2]	162,174	444,228,928	45,134,277									
Taxable	235,401	1,693,939,666	367,747,950	3,881,777	123,593,321	18,515,305	45,736,459	15,266,762	79,518,526	2,174,179	457,032	76,887,315

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

RHODE ISLAND

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	499	$284,353	$440,813									
Under $1,000	88	56,935	18,780			$627			$627	$135		$492
$1,000 to $2,000 [2]	3,020	4,757,399	288,074									
$1,000 to $2,000	3,490	5,984,391	65,942			13,565			13,565	3,422		10,143
$2,000 to $3,000 [2]	2,404	5,914,803	385,041									
$2,000 to $3,000	2,421	5,762,952	209,034			29,599			29,599	7,271		22,328
$3,000 to $4,000 [2]	3,110	10,944,196	660,667									
$3,000 to $4,000	1,499	5,366,475	265,567			23,106			23,106	5,662		17,444
$4,000 to $5,000 [2]	1,018	4,492,670	550,738									
$4,000 to $5,000	2,553	11,437,672	463,399			40,279			40,279	10,012		30,267
$5,000 to $6,000 [2]	156	841,769	309,989									
$5,000 to $6,000	1,094	6,011,795	391,345			29,004			29,004	6,171		22,833
$6,000 to $7,000 [2]	72	460,163	292,995									
$6,000 to $7,000	732	4,728,836	394,967			28,857			28,857	5,317		23,540
$7,000 to $8,000 [2]	39	292,186	233,175									
$7,000 to $8,000	594	4,448,551	451,744			31,822			31,822	5,534		26,288
$8,000 to $9,000 [2]	37	313,826	264,681									
$8,000 to $9,000	463	3,924,360	508,025			30,845			30,845	5,051		25,794
$9,000 to $10,000 [2]	32	303,598	269,252									
$9,000 to $10,000	348	3,298,765	497,224			30,046			30,046	5,187		24,859
$10,000 to $11,000	323	3,369,461	617,029	$9,572		32,664	$1,376		34,040	5,564		28,476
$11,000 to $12,000	290	3,384,368	751,788	22,147		35,831	4,287		40,118	5,195		34,923
$12,000 to $13,000	232	2,890,584	758,861	16,549		32,145	5,799		37,944	4,778		33,166
$13,000 to $14,000	173	2,331,212	562,081	6,388		30,269	6,063		36,332	4,397		31,935
$14,000 to $15,000	140	2,026,571	578,924	10,390		26,448	6,928		33,376	4,334		29,042
$15,000 to $20,000	475	8,158,322	2,417,363	46,144		127,219	56,104		183,323	21,198		162,125
$20,000 to $25,000	302	6,728,618	2,563,931	46,029		114,191	102,752		216,943	16,496		200,447
$25,000 to $30,000	182	4,990,730	1,859,350	10,533		94,659	123,558		218,217	13,140		205,077
$30,000 to $40,000	187	6,567,807	2,699,157	45,323	$137,696	122,064	235,629	$14,771	372,464	12,057	$2,395	358,012
$40,000 to $50,000	109	4,835,317	1,866,983	16,461	186,374	91,269	230,254	23,216	344,739	8,769	1,076	334,894
$50,000 to $60,000	66	3,614,245	2,090,947	18,536	249,108	47,941	210,474	31,135	289,550	4,307	4,254	280,989
$60,000 to $70,000	55	3,563,192	1,473,323	28,254	347,460	60,030	242,341	43,432	345,803	4,121	655	341,027

$70,000 to $80,000	32	2,380,501	1,019,738	10,207	244,999	43,992	183,881	29,526	257,399	2,795	2,923	251,681
$80,000 to $90,000	29	2,451,685	1,059,510	2,411	223,051	42,760	221,040	27,883	291,683	2,722	5,342	283,619
$90,000 to $100,000	14	1,333,335	801,190	301	124,482	14,102	130,264	15,560	159,926	1,064	211	158,651
$100,000 to $150,000	42	5,116,250	2,795,476	17,846	967,070	59,477	493,133	120,883	673,493	1,748	5,169	666,576
$150,000 to $200,000	15	2,529,754	1,910,611	12,174	242,184	17,950	332,414	30,273	380,637	1,204		379,433
$200,000 to $250,000	9	2,003,504	1,416,039	4,928	103,016	24,265	305,037	12,877	342,179	1,286	2,816	338,077
$250,000 to $300,000	7	1,872,097	1,452,575	2,231	93,336	14,746	297,371	11,667	323,784	848		322,936
$300,000 to $400,000	4	1,327,469	704,590	390	263,544	19,261	179,426	32,943	231,630	84		231,546
$400,000 to $500,000	4	1,772,590	990,568	1,577	292,234	23,008	262,711	36,529	322,248	472		321,776
$500,000 to $750,000	1	(3)	(3)	(3)	(3)		(3)	(3)	(3)	(3)		(3)
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)		(3)	(3)	(3)	(3)		(3)
$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 [3]		2,177,667	1,266,261	18,979	965,796		228,397	119,035	347,432	41		347,391
Total	26,362	155,050,974	38,617,747	347,370	4,440,350	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787
Nontaxable [2]	10,387	28,604,963	3,695,425									
Taxable	15,975	126,446,011	34,922,322	347,370	4,440,350	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787

SOUTH CAROLINA

Under $1,000 [2]	430	$241,616	$88,297									
Under $1,000	30	16,900	485			$242			$242	$60		$182
$1,000 to $2,000 [2]	1,869	2,856,013	336,844									
$1,000 to $2,000	1,689	3,075,555	24,467			7,676			7,676	1,920		5,756
$2,000 to $3,000 [2]	1,598	3,796,311	269,797									
$2,000 to $3,000	1,207	2,954,057	72,538			14,696			14,696	3,642		11,054
$3,000 to $4,000 [2]	2,290	8,110,443	449,294									
$3,000 to $4,000	594	2,123,757	108,659			8,847			8,847	2,181		6,666
$4,000 to $5,000 [2]	1,010	4,310,221	480,403									
$4,000 to $5,000	924	4,287,521	115,045			13,741			13,741	3,952		9,789
$5,000 to $6,000 [2]	135	734,641	300,880									
$5,000 to $6,000	498	2,733,538	121,961			11,681			11,681	2,357		9,324
$6,000 to $7,000 [2]	59	381,796	239,768									
$6,000 to $7,000	302	1,945,400	131,685			10,953			10,953	2,032		8,921
$7,000 to $8,000 [2]	30	224,010	158,444									
$7,000 to $8,000	211	1,580,924	166,271			9,712			9,712	1,813		7,899
$8,000 to $9,000 [2]	29	246,194	218,491									
$8,000 to $9,000	158	1,341,307	145,286			10,375			10,375	1,738		8,637
$9,000 to $10,000 [2]	23	221,883	176,300									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

SOUTH CAROLINA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	147	$1,392,153	$164,870			$11,891			$11,891	$1,913		$9,978
$10,000 to $11,000	91	952,408	244,928	$446		7,352	$397		7,749	1,114		6,635
$11,000 to $12,000	86	990,817	170,139	2,633		10,198	1,269		11,467	1,730		9,737
$12,000 to $13,000	71	885,525	227,968	4,231		9,230	1,688		10,918	1,788		9,130
$13,000 to $14,000	37	500,572	133,934	320		6,483	1,295		7,778	980		6,798
$14,000 to $15,000	37	533,647	205,942	2,486		5,849	1,751		7,600	883		6,717
$15,000 to $20,000	98	1,690,784	578,063	4,914		24,285	11,776		36,061	2,831		33,230
$20,000 to $25,000	64	1,401,816	433,439	788		25,511	19,663		45,174	4,017		41,157
$25,000 to $30,000	37	1,011,560	427,833	9,063		17,529	24,994		42,523	1,334		41,189
$30,000 to $40,000	27	943,977	394,517	3,506	$8,803	18,344	33,583	$1,100	53,027	1,559		51,468
$40,000 to $50,000	11	475,850	147,298	925		12,352	23,830		36,182	1,276		34,906
$50,000 to $60,000	8	438,573	218,223	778	18,020	7,664	26,862	2,252	36,778	1,256		35,522
$60,000 to $70,000	4	268,119	176,082	681		3,411	22,221		25,632	100	$231	25,301
$70,000 to $80,000	3	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$80,000 to $90,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$90,000 to $100,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		392,443	298,617		40,707	3,876	31,664	5,088	40,628	460		40,168
Total	13,809	53,060,331	7,426,768	30,771	67,530	251,898	200,993	8,440	461,331	40,936	231	420,164
Nontaxable [2]	7,473	21,123,128	2,718,518									
Taxable	6,336	31,937,203	4,708,250	30,771	67,530	251,898	200,993	8,440	461,331	40,936	231	420,164

SOUTH DAKOTA

Under $1,000 [2]	811	$491,702	$17,255									
Under $1,000	29	16,347	1,011			$233			$233	$61		$172
$1,000 to $2,000 [2]	2,334	3,509,770	30,121									
$1,000 to $2,000	1,297	2,225,120	31,447			4,419			4,419	1,118		3,301
$2,000 to $3,000 [2]	2,424	6,008,824	95,652									
$2,000 to $3,000	873	2,072,573	40,467			10,750			10,750	2,677		8,073
$3,000 to $4,000 [2]	1,824	6,289,648	158,772									
$3,000 to $4,000	463	1,664,123	44,205			5,926			5,926	1,429		4,497
$4,000 to $5,000 [2]	460	1,991,216	127,854									
$4,000 to $5,000	737	3,294,554	66,946			9,749			9,749	2,563		7,186
$5,000 to $6,000 [2]	60	326,303	103,334									
$5,000 to $6,000	338	1,846,567	57,543			7,785			7,785	1,601		6,184
$6,000 to $7,000 [2]	14	91,410	23,113									
$6,000 to $7,000	177	1,134,121	47,616			6,073			6,073	1,033		5,040
$7,000 to $8,000 [2]	9	67,128	66,251									
$7,000 to $8,000	126	946,003	52,145			6,114			6,114	946		5,168
$8,000 to $9,000 [2]	4	33,806	23,286									
$8,000 to $9,000	92	778,589	54,774			6,465			6,465	758		5,707
$9,000 to $10,000 [2]	1	9,616	23,283									
$9,000 to $10,000	59	560,178	45,374			5,325			5,325	810		4,515
$10,000 to $11,000	52	542,316	96,689	$2,628		5,132	$227		5,359	686		4,673
$11,000 to $12,000	47	541,841	53,525	9,023		6,924	716		7,640	551		7,089
$12,000 to $13,000	32	400,305	58,471	473		5,301	805		6,106	597		5,509
$13,000 to $14,000	27	360,523	74,279	506		4,669	905		5,574	431		5,143
$14,000 to $15,000	25	362,857	53,708	4,335		5,831	1,258		7,089	1,099		5,990
$15,000 to $20,000	50	855,814	162,917	4,491		15,299	5,838		21,137	2,046		19,091
$20,000 to $25,000	14	310,604	71,649			6,608	5,492		12,100	551		11,549
$25,000 to $30,000	11	295,335	89,132	10,332		6,398	7,056		13,454	729		12,725
$30,000 to $40,000	12	403,443	163,638	43	$127	7,858	13,289	$15	21,162	741		20,421
$40,000 to $50,000	6	276,588	125,907			5,516	13,902		19,418	441		18,977
$50,000 to $60,000	2	112,704	56,980	531		2,217	7,726		9,943	31		9,912
$60,000 to $70,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$70,000 to $80,000												
$80,000 to $90,000												
$90,000 to $100,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$100,000 to $150,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000												

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

SOUTH DAKOTA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$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 [3]		$333,335	$210,105	$20,456	$251	$3,745	$34,407	$31	$38,183	$212		$37,971
Total	12,414	38,153,263	2,327,449	52,818	378	138,337	91,621	46	230,004	21,111		208,893
Nontaxable [2]	7,941	18,819,423	668,921									
Taxable	4,473	19,333,840	1,658,528	52,818	378	138,337	91,621	46	230,004	21,111		208,893

TENNESSEE

Under $1,000 [2]	857	$500,854	$353,018									
Under $1,000	94	51,371	9,363			$627			$627	$157		$470
$1,000 to $2,000 [2]	4,286	6,709,623	405,862									
$1,000 to $2,000	4,310	7,790,670	82,602			17,352			17,352	4,323		13,029
$2,000 to $3,000 [2]	3,493	8,688,340	569,249									
$2,000 to $3,000	3,091	7,764,930	250,115			48,072			48,072	11,919		36,153
$3,000 to $4,000 [2]	5,330	18,767,690	704,318									
$3,000 to $4,000	1,878	6,976,202	243,577			31,312			31,312	7,766		23,546

$4,000 to $5,000 [2]	1,568	6,875,504	684,391									
$4,000 to $5,000	2,479	11,518,856	299,485			39,318			39,318	9,736		29,582
$5,000 to $6,000 [2]	281	1,517,819	570,421									
$5,000 to $6,000	1,759	9,600,997	380,273			44,039			44,039	8,138		35,901
$6,000 to $7,000 [2]	104	673,494	320,357									
$6,000 to $7,000	1,138	7,366,232	457,446			43,704			43,704	7,664		36,040
$7,000 to $8,000 [2]	68	502,447	356,969									
$7,000 to $8,000	798	5,959,483	420,389			41,317			41,317	7,156		34,161
$8,000 to $9,000 [2]	46	388,879	298,613									
$8,000 to $9,000	575	4,884,356	485,394			39,752			39,752	6,837		32,915
$9,000 to $10,000 [2]	36	342,617	284,922									
$9,000 to $10,000	501	4,749,346	519,512			44,347			44,347	7,136		37,211
$10,000 to $11,000	385	4,039,417	646,322	$9,461		41,481	$1,966		43,447	6,504		36,943
$11,000 to $12,000	291	3,350,263	708,812	1,016		35,631	4,366		39,997	5,364		34,633
$12,000 to $13,000	242	3,026,191	729,032	11,150		36,203	6,069		42,272	5,619		36,653
$13,000 to $14,000	214	2,887,914	543,030	14,681		40,174	7,390		47,564	4,835		42,729
$14,000 to $15,000	162	2,346,511	606,905	852		32,581	7,870		40,451	5,313		35,138
$15,000 to $20,000	526	9,076,058	2,193,837	21,945		154,383	63,360		217,743	21,050		196,693
$20,000 to $25,000	302	6,719,149	1,904,799	22,292		133,559	100,744		234,303	20,576		213,727
$25,000 to $30,000	213	5,847,763	1,815,235	9,261		128,692	143,393		272,085	14,617		257,468
$30,000 to $40,000	194	6,666,614	2,361,017	18,089	$76,928	141,760	233,367	$9,500	384,627	12,998	$1,626	370,003
$40,000 to $50,000	107	4,781,319	2,057,297	38,283	128,501	96,479	230,897	16,057	343,433	8,757		334,676
$50,000 to $60,000	52	2,820,283	1,557,465	6,211	126,110	42,732	169,659	13,097	225,488	3,840	639	221,009
$60,000 to $70,000	31	2,000,023	884,313	11,124	222,064	32,722	134,851	27,759	195,332	2,426		192,906
$70,000 to $80,000	21	1,582,170	608,482	2,794	14,776	40,062	144,821	1,847	186,730	2,975		183,755
$80,000 to $90,000	14	1,181,746	562,237	1,213	117,505	21,812	104,585	14,688	141,085	1,713	313	139,059
$90,000 to $100,000	18	1,720,109	460,396	4,796	570,018	28,148	110,175	71,051	209,374	1,797		207,577
$100,000 to $150,000	19	2,290,132	1,073,675	4,783	632,212	25,768	204,813	79,027	309,608	1,518		308,090
$150,000 to $200,000	4	683,727	379,886		8,067	13,129	101,771	1,008	115,908	403		115,505
$200,000 to $250,000	2	456,474	244,101	10,656	151,208	1,835	45,232	18,901	65,968	219		65,749
$250,000 to $300,000	2	542,747	487,571	2,125	2,500	2,186	91,369	313	93,868	11		93,857
$300,000 to $400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000												
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$750,000 to $1,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		2,065,973	721,652	755	1,342,197	2,472	116,408	167,775	286,655	376		286,279
Total	35,495	175,714,293	28,242,340	191,487	3,392,086	1,401,649	2,023,106	421,023	3,845,778	191,743	2,578	3,651,457
Nontaxable [2]	16,069	44,967,267	4,548,120									
Taxable	19,426	130,747,026	23,694,220	191,487	3,392,086	1,401,649	2,023,106	421,023	3,845,778	191,743	2,578	3,651,457

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

TEXAS

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	3,567	$1,949,582	$225,567									
Under $1,000	59	35,027				$330			$330	$81		$249
$1,000 to $2,000 [2]	10,587	16,366,049	746,239									
$1,000 to $2,000	12,212	21,272,004	113,874			46,082			46,082	11,718		34,364
$2,000 to $3,000 [2]	9,944	24,854,450	1,758,784									
$2,000 to $3,000	10,007	24,130,971	451,317			118,941			118,941	30,679		88,262
$3,000 to $4,000 [2]	13,182	46,127,277	1,609,995									
$3,000 to $4,000	8,104	29,152,505	500,345			136,292			136,292	27,563		108,729
$4,000 to $5,000 [2]	5,101	22,238,574	2,149,540									
$4,000 to $5,000	11,798	52,856,774	1,514,999			243,510			243,510	66,362		177,148
$5,000 to $6,000 [2]	637	3,432,482	1,203,458									
$5,000 to $6,000	6,764	37,056,236	1,403,785			224,743			224,743	46,254		178,489
$6,000 to $7,000 [2]	264	1,707,416	931,707									
$6,000 to $7,000	4,696	30,371,877	1,665,157			230,089			230,089	39,675		190,414
$7,000 to $8,000 [2]	128	961,946	897,683									
$7,000 to $8,000	3,253	24,260,457	1,504,332			225,664			225,664	33,185		192,479
$8,000 to $9,000 [2]	96	810,758	626,882									
$8,000 to $9,000	2,153	18,244,539	1,511,119			197,686			197,686	25,341		172,345
$9,000 to $10,000 [2]	84	799,106	942,170									
$9,000 to $10,000	1,518	14,370,633	1,411,073			180,175			180,175	20,467		159,708
$10,000 to $11,000	1,097	11,493,291	1,859,789	$24,538		155,936	$5,041		160,977	15,953		145,024
$11,000 to $12,000	804	9,210,191	1,396,119	28,165		142,155	11,462		153,617	13,376		140,241
$12,000 to $13,000	691	8,621,560	1,406,409	27,440		149,231	17,002		166,233	13,381		152,852
$13,000 to $14,000	529	7,101,793	1,109,234	16,738		134,661	18,110		152,771	11,342		141,429
$14,000 to $15,000	492	7,121,546	1,174,110	15,099		146,500	24,282		170,782	10,343		160,439
$15,000 to $20,000	1,364	23,518,541	4,703,514	175,901		522,855	163,988		686,843	37,923		648,920
$20,000 to $25,000	682	15,161,568	3,059,632	66,504		389,859	230,208		620,067	19,584		600,483
$25,000 to $30,000	411	11,305,429	2,803,232	41,748		296,614	274,669		571,283	11,793		559,490
$30,000 to $40,000	435	14,927,592	3,766,432	120,565	$140,416	420,451	530,855	$17,556	968,862	17,461	$6,339	945,062
$40,000 to $50,000	257	11,404,649	2,406,787	62,479	338,350	337,020	536,581	42,112	915,713	10,469	6,783	898,461
$50,000 to $60,000	167	9,069,501	2,915,088	48,243	686,501	211,224	506,894	85,591	803,709	6,646	3,115	793,948
$60,000 to $70,000	102	6,564,738	2,012,516	46,135	809,124	159,692	420,106	96,267	676,065	3,717	6,270	666,078

$70,000 to $80,000	53	3,941,590	1,010,925	26,215	470,968	102,889	287,970	58,006	448,865	2,713		446,152
$80,000 to $90,000	29	2,489,876	1,053,766	1,552	460,346	35,960	185,392	57,545	278,897	2,128		276,769
$90,000 to $100,000	34	3,263,235	776,710	14,899	785,202	73,762	259,443	94,663	427,868	1,455		426,413
$100,000 to $150,000	76	9,058,948	2,801,649	25,035	2,087,677	180,007	770,950	256,074	1,207,031	4,159		1,202,872
$150,000 to $200,000	25	4,355,389	2,136,336	13,196	1,012,288	72,010	393,561	126,536	592,107	1,270		590,837
$200,000 to $250,000	10	2,185,441	414,483	13,466	160,856	70,219	297,178	20,108	387,505	630		386,875
$250,000 to $300,000	8	2,175,437	1,090,199	32,297	505,404	27,049	273,385	9,494	309,928	446		309,482
$300,000 to $400,000	9	2,895,827	654,481	4,119	2,094,692	7,198	103,334	261,837	372,369	296	2,661	369,412
$400,000 to $500,000	3	1,379,075	396,281		832,986	6,540	86,552	104,123	197,215	461		196,754
$500,000 to $750,000	5	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		9,318,621	630,690	1,566	7,936,029	59,495	301,075	961,018	1,321,588	249		1,321,339
Total	111,438	547,562,501	60,746,408	805,900	18,320,839	5,304,839	5,698,038	2,190,930	13,193,807	487,120	25,168	12,681,519
Nontaxable [2]	43,590	119,247,640	11,092,025									
Taxable	67,848	428,314,861	49,654,383	805,900	18,320,839	5,304,839	5,698,038	2,190,930	13,193,807	487,120	25,168	12,681,519

UTAH

Under $1,000 [2]	388	$249,938	$42,580									
Under $1,000	23	12,748	6,344			$141			$141	$35		$106
$1,000 to $2,000 [2]	2,369	3,528,300	148,105									
$1,000 to $2,000	1,973	3,379,866	19,005			7,147			7,147	1,781		5,366
$2,000 to $3,000 [2]	1,339	3,302,777	290,370									
$2,000 to $3,000	1,197	2,811,369	62,578			13,363			13,363	3,290		10,073
$3,000 to $4,000 [2]	1,800	6,278,390	352,355									
$3,000 to $4,000	481	1,703,983	49,401			7,264			7,264	1,766		5,498
$4,000 to $5,000 [2]	795	3,505,850	317,040									
$4,000 to $5,000	810	3,643,687	93,886			12,114			12,114	3,040		9,074
$5,000 to $6,000 [2]	169	913,893	284,256									
$5,000 to $6,000	514	2,820,339	138,171			10,583			10,583	1,784		8,799
$6,000 to $7,000 [2]	59	378,944	213,112									
$6,000 to $7,000	344	2,216,830	159,739			10,610			10,610	1,976		8,634
$7,000 to $8,000 [2]	32	237,964	155,694									
$7,000 to $8,000	225	1,682,362	140,789			9,950			9,950	1,531		8,419
$8,000 to $9,000 [2]	22	184,345	135,168									
$8,000 to $9,000	180	1,522,008	166,738			10,299			10,299	1,562		8,737
$9,000 to $10,000 [2]	18	171,341	152,664									

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

UTAH—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$9,000 to $10,000	146	$1,390,756	$208,466			$10,695			$10,695	$1,792		$8,903
$10,000 to $11,000	109	1,141,265	283,274	$11,434		9,362	$508		9,870	1,360		8,510
$11,000 to $12,000	82	936,848	217,079	7,134		8,421	1,173		9,594	1,632		7,962
$12,000 to $13,000	70	874,448	297,336	6		8,816	1,738		10,554	1,175		9,379
$13,000 to $14,000	60	809,996	213,597	1,370		9,547	2,102		11,649	1,308		10,341
$14,000 to $15,000	42	605,544	200,190			7,973	2,029		10,002	951		9,051
$15,000 to $20,000	119	2,057,408	641,425	7,192		30,378	14,563		44,941	4,860		40,081
$20,000 to $25,000	75	1,688,381	730,120	6,593		24,940	26,626		51,566	4,556		47,010
$25,000 to $30,000	38	1,040,840	386,725	5,342		19,443	25,805		45,248	3,092		42,156
$30,000 to $40,000	39	1,334,257	658,457	14,895	$24,473	21,921	43,508	$3,060	68,489	2,935		65,554
$40,000 to $50,000	19	854,213	484,641	31,567	9,860	12,432	41,973	1,233	55,638	858		54,780
$50,000 to $60,000	7	390,140	289,331		50,347	1,134	21,746	6,293	29,173	220	$1,049	27,904
$60,000 to $70,000	2	125,992	59,156			2,681	9,759		12,440	21		12,419
$70,000 to $80,000	12	885,335	731,924	3,735	13,085	5,735	78,594	1,636	85,965	565		85,400
$80,000 to $90,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$90,000 to $100,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$100,000 to $150,000	6	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$150,000 to $200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,151,812	604,691	3,396	344,345	8,823	83,019	43,043	134,885	268		134,617
Total	13,568	53,832,169	8,934,407	92,664	442,110	263,772	353,143	55,265	672,180	42,358	1,049	628,773
Nontaxable [2]	6,991	18,751,742	2,091,344									
Taxable	6,577	35,080,427	6,843,063	92,664	442,110	263,772	353,143	55,265	672,180	42,358	1,049	628,773

VERMONT

Under $1,000 [2]	117	$62,356	$7,382									
Under $1,000	45	26,336	8,203			$274			$274	$71		$203
$1,000 to $2,000 [2]	726	1,194,959	139,185									
$1,000 to $2,000	1,287	2,227,306	48,630			5,228			5,228	1,299		3,929
$2,000 to $3,000 [2]	775	1,898,769	224,515									
$2,000 to $3,000	971	2,310,170	120,486			11,579			11,579	2,832		8,747
$3,000 to $4,000 [2]	962	3,398,090	300,449									
$3,000 to $4,000	529	1,913,545	207,593			6,921			6,921	1,688		5,233
$4,000 to $5,000 [2]	414	1,805,633	277,232									
$4,000 to $5,000	755	3,387,493	308,526			11,040			11,040	2,699		8,341
$5,000 to $6,000 [2]	94	508,199	251,969									
$5,000 to $6,000	436	2,381,623	154,096			10,646			10,646	2,119		8,527
$6,000 to $7,000 [2]	41	264,411	172,677									
$6,000 to $7,000	305	1,975,970	167,111			11,616			11,616	1,911		9,705
$7,000 to $8,000 [2]	15	113,510	96,968									
$7,000 to $8,000	205	1,527,077	207,909			9,766			9,766	1,739		8,027
$8,000 to $9,000 [2]	11	94,422	88,468									
$8,000 to $9,000	182	1,547,510	206,329			11,906			11,906	1,954		9,952
$9,000 to $10,000 [2]	15	143,102	151,141									
$9,000 to $10,000	128	1,215,839	193,851			9,866			9,866	1,504		8,362
$10,000 to $11,000	94	983,794	329,913	$3,413		7,628	$412		8,040	1,023		7,017
$11,000 to $12,000	86	982,107	234,958	7,541		9,987	1,298		11,285	1,001		10,284
$12,000 to $13,000	53	664,757	231,280	2,262		8,288	1,325		9,613	642		8,971
$13,000 to $14,000	31	417,389	66,366	1,361		6,206	1,064		7,270	692		6,578
$14,000 to $15,000	42	608,401	145,931	3,450		8,569	1,996		10,565	989		9,576
$15,000 to $20,000	138	2,361,924	792,417	10,476		32,370	16,058		48,428	4,305		44,123
$20,000 to $25,000	64	1,407,806	480,669	7,115		24,758	20,877		45,635	3,562		42,073
$25,000 to $30,000	28	751,279	291,488	3,606		11,883	17,923		29,806	1,662		28,144
$30,000 to $40,000	41	1,386,878	697,155	13,563	$25,646	22,742	46,291	$3,206	72,239	1,996	$537	69,706
$40,000 to $50,000	18	824,178	352,440	711	15,312	15,607	42,668	1,914	60,189	1,453		58,736
$50,000 to $60,000	7	386,626	243,374	135	4,737	5,295	25,261	592	31,148	374		30,774
$60,000 to $70,000	7	453,469	197,748	848	60,154	7,012	28,357	7,521	42,890	777		42,113
$70,000 to $80,000	3	226,001	130,437	268	84,454	1,307	20,888	958	23,153	15		23,138
$80,000 to $90,000	7	590,697	292,664	2,305	126,703	6,432	41,104	14,713	62,249	589		61,660
$90,000 to $100,000	4	389,426	139,360		224,010	441	9,869	28,031	38,341	74		38,267
$100,000 to $150,000	4	526,369	507,687	1,400	37,576	398	64,523	4,697	69,618	104	425	69,089
$150,000 to $200,000	3	478,239	220,010		105,191	7,026	50,186	13,149	70,361	214		70,147

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

VERMONT—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$200,000 to $250,000	2	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$250,000 to $300,000												
$300,000 to $400,000	1	(3)	(3)				(3)		(3)	(3)		(3)
$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 [3]		$773,423	$792,162	$106		$418	$129,665		$130,083	$209		$129,874
Total	8,646	42,209,083	9,478,779	58,560	$683,783	265,209	519,765	$74,781	859,755	37,497	$962	821,296
Nontaxable [2]	3,170	9,483,451	1,709,986									
Taxable	5,476	32,725,632	7,768,793	58,560	683,783	265,209	519,765	74,781	859,755	37,497	962	821,296

VIRGINIA

Under $1,000 [2]	711	$394,942	$339,341									
Under $1,000	79	43,177	13,637			$458			$458	$112		$346
$1,000 to $2,000 [2]	4,395	7,056,279	592,686									
$1,000 to $2,000	5,624	10,039,422	120,529			21,254			21,254	5,286		15,968
$2,000 to $3,000 [2]	3,702	9,103,847	906,901									
$2,000 to $3,000	3,610	8,761,725	299,672			43,504			43,504	10,656		32,848
$3,000 to $4,000 [2]	5,453	19,192,168	1,592,833									
$3,000 to $4,000	1,939	7,140,498	370,894			29,938			29,938	7,186		22,752
$4,000 to $5,000 [2]	2,004	8,827,742	1,893,928									

$4,000 to $5,000	2,679	12,444,630	459,160			38,554			38,554	9,386		29,168
$5,000 to $6,000 [2]	371	2,011,146	801,658									
$5,000 to $6,000	1,554	8,508,113	427,915			35,074			35,074	6,823		28,251
$6,000 to $7,000 [2]	170	1,101,016	654,050									
$6,000 to $7,000	1,041	6,715,919	497,054			35,700			35,700	6,656		29,044
$7,000 to $8,000 [2]	96	716,788	536,323									
$7,000 to $8,000	719	5,375,931	521,600			33,767			33,767	5,742		28,025
$8,000 to $9,000 [2]	65	549,327	415,924									
$8,000 to $9,000	588	4,993,895	594,442			36,780			36,780	6,404		30,376
$9,000 to $10,000 [2]	55	520,784	490,808									
$9,000 to $10,000	434	4,106,076	550,763			36,615			36,615	5,757		30,858
$10,000 to $11,000	355	3,708,609	774,192	$9,753		35,814	$1,583		37,397	4,725		32,672
$11,000 to $12,000	284	3,250,933	792,261	8,337		32,503	4,138		36,641	4,992		31,649
$12,000 to $13,000	230	2,867,635	845,724	14,940		29,825	5,695		35,520	4,207		31,313
$13,000 to $14,000	194	2,611,303	774,772	24,211		27,034	6,690		33,724	4,162		29,562
$14,000 to $15,000	152	2,204,185	801,196	38,619		25,493	7,848		33,341	3,902		29,439
$15,000 to $20,000	477	8,223,249	2,954,542	51,924		109,340	57,829		167,169	15,495		151,674
$20,000 to $25,000	259	5,755,045	2,344,133	29,590		86,782	86,651		173,433	11,809		161,624
$25,000 to $30,000	138	3,786,219	1,805,376	34,971		54,015	95,039		149,054	6,759		142,295
$30,000 to $40,000	165	5,688,754	2,617,849	66,608	$21,242	96,773	204,790	$2,655	304,218	10,204		294,014
$40,000 to $50,000	93	4,103,564	1,600,573	21,440	198,223	83,112	192,018	24,703	299,833	5,642	$1,012	293,179
$50,000 to $60,000	49	2,679,196	1,732,978	22,265	271,795	45,566	143,621	33,672	222,859	3,283		219,576
$60,000 to $70,000	25	1,596,007	791,607	7,059	156,580	24,233	104,287	19,573	148,093	2,014	313	145,766
$70,000 to $80,000	21	1,577,013	1,094,927	2,678	85,606	14,452	132,351	10,700	157,503	1,769		155,734
$80,000 to $90,000	16	1,367,842	432,558	3,521	285,465	24,823	104,648	35,683	165,154	1,435	7,255	156,464
$90,000 to $100,000	9	848,062	329,371	3,900	294,688	8,634	53,741	36,837	99,212	738		98,474
$100,000 to $150,000	18	2,167,798	969,038	659	442,858	32,781	201,491	55,357	289,629	1,453	2,474	285,702
$150,000 to $200,000	7	1,259,664	627,875	21,270	364,114	9,974	133,586	45,514	189,074	667		188,407
$200,000 to $250,000	9	1,965,520	969,350		625,298	19,507	199,804	78,164	297,475	953	3,045	293,477
$250,000 to $300,000	2	540,162	257,319		46,566	11,024	88,040	5,821	104,885	128		104,757
$300,000 to $400,000	2	691,330	365,025		6,764	15,362	120,233	845	136,440	378		136,062
$400,000 to $500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,529,158	299,114	454	700,593	27,602	153,277	84,921	265,800	234		265,566
Total	37,797	176,024,673	35,259,898	362,199	3,499,792	1,126,293	2,097,360	434,445	3,658,098	148,957	14,099	3,495,042
Nontaxable [2]	17,022	49,474,039	8,224,452									
Taxable	20,775	126,550,634	27,035,446	362,199	3,499,792	1,126,293	2,097,360	434,445	3,658,098	148,957	14,099	3,495,042

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WASHINGTON

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under $1,000 [2]	1,204	$621,846	$67,641									
Under $1,000	42	29,079	2,567			$371			$371	$77		$294
$1,000 to $2,000 [2]	5,073	8,211,286	511,423									
$1,000 to $2,000	11,244	19,424,460	256,387			42,813			42,813	10,579		32,234
$2,000 to $3,000 [2]	4,481	11,230,157	770,240									
$2,000 to $3,000	8,388	19,837,510	376,432			99,217			99,217	24,749		74,468
$3,000 to $4,000 [2]	6,714	24,030,230	1,032,826									
$3,000 to $4,000	4,155	14,673,225	212,221			75,437			75,437	18,797		56,640
$4,000 to $5,000 [2]	3,003	12,993,766	1,194,400									
$4,000 to $5,000	6,640	29,604,557	834,369			134,220			134,220	33,500		100,720
$5,000 to $6,000 [2]	228	1,227,260	440,524									
$5,000 to $6,000	3,195	17,497,747	828,782			100,110			100,110	22,562		77,548
$6,000 to $7,000 [2]	110	704,065	408,048									
$6,000 to $7,000	2,150	13,873,172	798,406			99,085			99,085	18,072		81,013
$7,000 to $8,000 [2]	66	492,358	334,581									
$7,000 to $8,000	1,417	10,576,624	872,681			90,823			90,823	14,729		76,094
$8,000 to $9,000 [2]	55	470,534	330,290									
$8,000 to $9,000	817	6,922,031	701,354			68,890			68,890	9,229		59,661
$9,000 to $10,000 [2]	37	348,246	283,200									
$9,000 to $10,000	632	6,000,285	917,828			66,888			66,888	8,517		58,371
$10,000 to $11,000	364	3,811,628	749,818	$7,529		46,334	$1,726		48,060	5,746		42,314
$11,000 to $12,000	303	3,469,099	774,850	18,001		43,926	4,287		48,213	4,753		43,460
$12,000 to $13,000	253	3,154,677	644,023	7,946		47,263	6,168		53,431	5,402		48,029
$13,000 to $14,000	176	2,378,906	578,643	33,356		34,169	6,073		40,242	4,114		36,128
$14,000 to $15,000	177	2,560,949	638,112	23,192		42,548	8,397		50,945	3,855		47,090
$15,000 to $20,000	441	7,555,364	2,433,992	58,274		125,351	53,290		178,641	12,787		165,854
$20,000 to $25,000	216	4,793,981	1,724,230	18,493		89,753	72,334		162,087	7,296		154,791
$25,000 to $30,000	96	2,617,452	1,098,581	2,708		49,044	64,415		113,459	3,725		109,734
$30,000 to $40,000	102	3,547,179	1,525,811	14,571	$32,345	67,450	126,146	$3,996	197,592	2,300	$158	195,134
$40,000 to $50,000	61	2,744,252	1,679,661	5,339	38,327	43,923	143,292	4,790	192,005	2,779		189,226
$50,000 to $60,000	40	2,159,221	1,133,223	61,714	169,609	32,707	127,662	17,978	178,347	1,581	552	176,214
$60,000 to $70,000	21	1,338,149	664,641	6,290	141,631	18,228	85,445	14,094	117,767	1,320		116,447
$70,000 to $80,000	12	887,892	394,842	9,600	152,819	14,067	61,148	18,356	93,571	251		93,320

$80,000 to $90,000	12	1,008,690	446,140	18,331	117,862	20,898	86,322	14,733	121,953	634		121,319
$90,000 to $100,000	4	382,382	138,847	1,237	120,487	4,646	24,097	15,061	43,804	73		43,731
$100,000 to $150,000	13	1,520,058	993,725	12,653	276,936	11,499	149,569	34,617	195,685	950	50	194,685
$150,000 to $200,000	2	304,482	218,618			3,678	44,216		47,894	24		47,870
$200,000 to $250,000	2	440,071	250,991			9,986	71,334		81,320	6		81,314
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000	3	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000												
$750,000 to $1,000,000	1	(3)	(3)		(3)			(3)	(3)			(3)
$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 [3]		2,149,180	361,847		1,928,381	440	48,604	227,845	276,889	44		276,845
Total	61,950	245,592,050	27,624,795	299,234	2,978,397	1,483,764	1,184,525	351,470	3,019,759	218,451	760	2,800,548
Nontaxable [2]	20,971	60,329,748	5,373,173									
Taxable	40,979	185,262,302	22,251,622	299,234	2,978,397	1,483,764	1,184,525	351,470	3,019,759	218,451	760	2,800,548

WEST VIRGINIA

Under $1,000 [2]	704	$389,961	$171,585									
Under $1,000	92	44,415	2,872			$623			$623	$156		$467
$1,000 to $2,000 [2]	3,541	5,690,972	492,032									
$1,000 to $2,000	5,717	10,022,535	60,262			20,541			20,541	5,201		15,340
$2,000 to $3,000 [2]	3,079	7,612,811	846,617									
$2,000 to $3,000	3,473	8,225,019	203,286			38,528			38,528	9,590		28,938
$3,000 to $4,000 [2]	4,159	14,677,134	1,451,458									
$3,000 to $4,000	1,333	4,770,342	254,816			22,968			22,968	5,651		17,317
$4,000 to $5,000 [2]	2,126	9,273,511	1,743,305									
$4,000 to $5,000	2,254	10,240,889	303,330			28,513			28,513	7,247		21,266
$5,000 to $6,000 [2]	373	2,016,291	721,254									
$5,000 to $6,000	1,318	7,201,923	369,455			29,639			29,639	5,756		23,883
$6,000 to $7,000 [2]	171	1,102,826	685,759									
$6,000 to $7,000	804	5,213,401	454,872			26,191			26,191	4,641		21,550
$7,000 to $8,000 [2]	89	661,439	579,529									
$7,000 to $8,000	558	4,169,880	440,821			25,121			25,121	4,109		21,012
$8,000 to $9,000 [2]	76	644,388	502,031									
$8,000 to $9,000	400	3,392,126	362,106			24,246			24,246	3,776		20,470
$9,000 to $10,000 [2]	60	566,503	529,786									
$9,000 to $10,000	340	3,227,498	440,387			27,072			27,072	3,838		23,234
$10,000 to $11,000	285	2,986,098	866,890	$27,373		23,261	$1,332		24,593	3,133		21,460

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WEST VIRGINIA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$11,000 to $12,000	216	$2,488,255	$743,464	$17,789		$21,319	$3,231		$24,550	$3,394		$21,156
$12,000 to $13,000	177	2,205,289	719,770	36,871		20,581	4,317		24,898	2,689		22,209
$13,000 to $14,000	147	1,985,699	621,440	25,390		20,803	5,156		25,959	3,166		22,793
$14,000 to $15,000	120	1,734,473	597,905	6,597		18,732	5,833		24,565	3,261		21,304
$15,000 to $20,000	350	5,983,504	2,587,503	67,946		68,933	40,779		109,712	10,941		98,771
$20,000 to $25,000	195	4,350,791	2,012,105	39,655		61,234	66,721		127,955	8,026		119,929
$25,000 to $30,000	110	3,020,995	1,459,761	8,239		46,880	74,834		121,714	6,542		115,172
$30,000 to $40,000	115	3,971,742	1,925,034	51,431	$23,126	67,533	144,797	$2,891	215,221	5,927		209,294
$40,000 to $50,000	46	2,028,439	1,046,295	12,271	8,883	34,854	102,613	1,098	138,565	2,341	$1,151	135,073
$50,000 to $60,000	26	1,400,355	870,479	29,310	72,309	23,230	85,475	6,916	115,621	1,605		114,016
$60,000 to $70,000	23	1,473,638	493,308	38,782	189,577	27,892	92,617	23,311	143,820	1,982		141,838
$70,000 to $80,000	16	1,195,576	947,892	3,241	80,887	11,402	104,499	3,577	119,478	1,419	998	117,061
$80,000 to $90,000	7	605,424	560,577	3,266	44,788	2,025	56,772	5,599	64,396	391	6,631	57,374
$90,000 to $100,000	4	391,629	308,247	4,528		3,030	45,049		48,079	241	5,160	42,678
$100,000 to $150,000	24	2,752,082	1,795,142	32,134	490,490	25,140	265,609	61,310	352,059	1,038		351,021
$150,000 to $200,000	11	1,800,630	1,034,935	2,596	789,747	4,240	125,951	98,719	228,910	921	1,498	226,491
$200,000 to $250,000												
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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 [3]		1,878,434	991,128	14,855	895,421	526	161,134	111,927	273,587	391		273,196
Total	32,544	141,396,917	30,197,438	422,274	2,595,228	725,057	1,386,719	315,348	2,427,124	107,373	15,438	2,304,313
Nontaxable [2]	14,378	42,635,836	7,723,356									
Taxable	18,166	98,761,081	22,474,082	422,274	2,595,228	725,057	1,386,719	315,348	2,427,124	107,373	15,438	2,304,313

WISCONSIN

Under $1,000 [2]	4,761	$3,006,983	$437,285									
Under $1,000	156	84,988	12,464			$1,046			$1,046	$277		$769
$1,000 to $2,000 [2]	15,062	22,559,842	860,596									
$1,000 to $2,000	16,202	27,927,692	315,911			60,919			60,919	15,113		45,806
$2,000 to $3,000 [2]	11,133	27,681,473	1,128,379									
$2,000 to $3,000	9,552	22,437,404	913,559			111,272			111,272	27,483		83,789
$3,000 to $4,000 [2]	12,313	42,691,362	1,816,939									
$3,000 to $4,000	4,132	14,859,216	602,916			64,867			64,867	15,877		48,990
$4,000 to $5,000 [2]	4,481	19,508,438	2,362,014									
$4,000 to $5,000	6,134	27,463,862	1,114,480			93,066			93,066	23,219		69,847
$5,000 to $6,000 [2]	356	1,925,132	663,411									
$5,000 to $6,000	3,049	16,704,492	773,384			75,360			75,360	16,196		59,164
$6,000 to $7,000 [2]	193	1,242,784	734,957									
$6,000 to $7,000	2,271	14,688,976	961,424			85,688			85,688	15,538		70,150
$7,000 to $8,000 [2]	96	718,920	454,451									
$7,000 to $8,000	1,655	12,376,505	1,027,825			84,034			84,034	13,769		70,265
$8,000 to $9,000 [2]	83	705,812	582,066									
$8,000 to $9,000	1,228	10,422,191	1,113,854			82,542			82,542	12,834		69,708
$9,000 to $10,000 [2]	56	527,665	390,893									
$9,000 to $10,000	959	9,076,171	1,076,073			83,952			83,952	12,862		71,090
$10,000 to $11,000	798	8,357,186	1,483,318	$15,613		83,194	$3,854		87,048	12,512		74,536
$11,000 to $12,000	634	7,276,868	1,455,434	17,713		75,871	9,390		85,261	11,865		73,396
$12,000 to $13,000	519	6,473,573	1,301,764	23,058		74,500	12,739		87,239	12,192		75,047
$13,000 to $14,000	372	5,019,261	1,005,832	9,585		65,413	12,924		78,337	9,995		68,342
$14,000 to $15,000	296	4,280,623	942,696	16,302		62,438	14,515		76,953	10,011		66,942
$15,000 to $20,000	1,040	17,775,640	5,015,946	28,927		276,173	122,354		398,527	40,604		357,923
$20,000 to $25,000	520	11,534,550	3,709,663	30,688		216,537	175,662		392,199	34,338		357,861
$25,000 to $30,000	308	8,431,085	3,490,984	8,833		154,261	207,811		362,072	21,477		340,595
$30,000 to $40,000	356	12,187,912	4,902,407	42,898	$60,668	234,503	436,960	$7,545	679,008	30,087	$761	648,160
$40,000 to $50,000	201	8,969,706	3,653,042	25,097	207,250	187,596	446,613	25,763	659,[illegible]	17,373	432	642,167
$50,000 to $60,000	76	4,132,729	1,964,603	11,681	295,541	71,746	240,739	36,959	349,444	7,874	763	340,807
$60,000 to $70,000	61	3,982,139	1,908,967	4,871	410,089	63,535	268,900	51,262	383,697	5,752	6,090	371,855
$70,000 to $80,000	34	2,578,015	1,471,987	9,307	295,531	34,250	200,803	36,939	271,992	3,096	3,415	265,481
$80,000 to $90,000	30	2,536,955	1,436,218	9,444	279,278	33,400	216,946	34,912	285,258	2,860	580	281,818
$90,000 to $100,000	22	2,061,295	976,742	1,939	332,825	30,447	178,631	41,532	250,610	2,070	624	247,916
$100,000 to $150,000	55	6,592,936	3,606,020	16,764	1,069,046	83,159	684,633	129,833	897,625	5,586	299	891,740
$150,000 to $200,000	28	4,847,969	2,782,473	14,843	1,241,272	36,258	517,950	152,632	706,840	1,935	10,451	694,454
$200,000 to $250,000	9	1,969,299	779,531		613,859	27,786	200,938	76,732	305,456	1,227		304,229
$250,000 to $300,000	6	1,628,492	392,441		591,185	30,735	160,155	73,898	264,788	536	329	263,923
$300,000 to $400,000	2	745,137	338,050	817	449,747	1,033	44,391	56,218	101,642	250		101,392
$400,000 to $500,000	6	2,584,896	981,076	898	1,618,668	8,785	151,560	202,334	362,679	267		362,412
$500,000 to $750,000	1	(3)	(3)		(3)		(3)	(3)	(3)			(3)
$750,000 to $1,000,000	1	(3)	(3)		(3)		(3)	(3)	(3)			(3)
$1,000,000 to $1,500,000	3	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$1,500,000 to $2,000,000												

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WISCONSIN—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
$2,000,000 to $3,000,000	1	(3)	(3)		(3)		(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$7,066,568	$2,336,921		$4,931,913	$148	$380,897	$616,489	$997,534	$61		$997,473
Total	99,251	407,642,742	63,278,996	$289,278	12,396,872	2,594,514	4,689,365	1,543,048	8,826,927	385,136	$23,744	8,418,047
Nontaxable [2]	48,534	120,568,411	9,430,991									
Taxable	50,717	287,074,331	53,848,005	289,278	12,396,872	2,594,514	4,689,365	1,543,048	8,826,927	385,136	23,744	8,418,047

WYOMING

Under $1,000 [2]	281	$184,600	$48,097									
Under $1,000	14	9,391	2,762			$106			$106	$26		$80
$1,000 to $2,000 [2]	803	1,279,040	28,567									
$1,000 to $2,000	1,940	3,368,958	3,106			7,152			7,152	1,784		5,368
$2,000 to $3,000 [2]	825	2,050,226	70,287									
$2,000 to $3,000	1,334	3,141,286	36,113			15,778			15,778	3,943		11,835
$3,000 to $4,000 [2]	965	3,417,727	167,645									
$3,000 to $4,000	448	1,610,397	24,690			7,000			7,000	1,752		5,248
$4,000 to $5,000 [2]	385	1,658,779	84,477									
$4,000 to $5,000	643	2,869,918	113,827			9,430			9,430	2,446		6,984
$5,000 to $6,000 [2]	61	325,914	81,413									
$5,000 to $6,000	355	1,932,362	71,858			8,371			8,371	1,708		6,663
$6,000 to $7,000 [2]	17	107,207	49,986									
$6,000 to $7,000	209	1,344,425	77,869			7,589			7,589	1,260		6,329
$7,000 to $8,000 [2]	8	61,204	25,190									
$7,000 to $8,000	147	1,098,612	54,134			7,397			7,397	1,032		6,365
$8,000 to $9,000 [2]	12	102,930	80,389									

$8,000 to $9,000	89	747,787	47,962			5,703			5,703	1,342		4,361
$9,000 to $10,000 [2]	9	83,000	67,891									
$9,000 to $10,000	80	754,894	62,614			7,081			7,081	834		6,247
$10,000 to $11,000	47	490,672	101,496	$1,746		4,010	$184		4,194	386		3,808
$11,000 to $12,000	43	492,360	104,298	4,881		5,829	611		6,440	733		5,707
$12,000 to $13,000	32	398,874	36,814			5,871	790		6,661	581		6,080
$13,000 to $14,000	28	377,910	73,277	805		5,371	979		6,350	753		5,597
$14,000 to $15,000	20	289,786	61,220			4,202	976		5,178	571		4,607
$15,000 to $20,000	57	991,487	243,074	626		16,412	7,690		24,102	1,887		22,215
$20,000 to $25,000	29	631,313	162,327	5,858		13,704	8,732		22,436	1,169		21,267
$25,000 to $30,000	21	578,493	219,374	1,698		11,885	14,113		25,998	823		25,175
$30,000 to $40,000	10	349,406	186,172			5,834	13,170		19,004	409		18,595
$40,000 to $50,000	8	358,888	129,886	14,889		6,564	18,838		25,402	491		24,911
$50,000 to $60,000	6	330,793	203,724	102	$3,400	5,799	21,602	$425	27,826	117		27,709
$60,000 to $70,000	1	(3)	(3)			(3)	(3)		(3)	(3)		(3)
$70,000 to $80,000	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$80,000 to $90,000	2	(3)	(3)	(3)		(3)	(3)		(3)	(3)	(3)	(3)
$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 [3]		311,942	96,549	12,010		8,656	30,146		38,802	625	$9	38,168
Total	8,930	31,750,581	2,817,088	42,615	3,400	169,744	117,831	425	288,000	24,672	9	263,319
Nontaxable [2]	3,366	9,270,627	703,942									
Taxable	5,564	22,479,954	2,113,146	42,615	3,400	169,744	117,831	425	288,000	24,672	9	263,319

[1] Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
UNITED STATES					
1916	437,036	$6,298,577,620	$14,412.00	$173,386,694	$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	19,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921	6,662,176	19,577,212,528	2,939.00	719,387,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,777,465,658	3,219.00	661,666,133	86.00
1924	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00
1925	4,171,051	21,894,576,403	5,249.00	734,555,183	176.00
1926	4,138,092	21,958,505,649	5,306.00	732,470,790	177.00
ALABAMA					
1916	2,097	$18,469,010	$8,807.00	$175,989	$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
1925	26,278	130,024,575	4,948.00	2,326,213	89.00
1926	28,540	136,523,003	4,784.00	2,449,196	86.00
ALASKA					
1916	243	$1,878,419	$7,730.00	$17,022	$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 [2]					
1922 [2]					
1923 [2]					
1924 [2]					
1925 [2]					
1926 [2]					
ARIZONA					
1916	994	$11,777,241	$11,848.00	$191,519	$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00
1925	10,104	41,382,939	4,096.00	544,953	54.00
1926	10,509	41,716,578	3,970.00	498,896	47.00
ARKANSAS					
1916	2,255	$17,683,678	$7,842.00	$157,513	$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00
1925	20,597	84,474,350	4,101.00	1,434,504	70.00
1926	19,363	84,661,070	4,372.00	1,481,272	77.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.
[2] Included in the State of Washington.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
CALIFORNIA					
1916	21,208	$228,324,945	$10,766.00	$3,595,636	$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	77.00
1924	511,218	1,741,063,671	3,406.00	37,880,658	74.00
1925	305,074	1,490,419,792	4,885.00	37,127,167	122.00
1926	315,344	1,571,673,688	4,984.00	46,238,346	147.00
COLORADO					
1916	4,435	$53,854,130	$12,143.00	$1,055,758	$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,772.00	3,267,732	45.00
1924	73,350	205,087,973	2,796.00	3,162,736	43.00
1925	35,808	150,363,411	4,199.00	2,840,926	79.00
1926	35,110	154,804,655	4,409.00	2,959,248	84.00
CONNECTICUT					
1916	9,713	$133,858,341	$13,781.00	$2,824,846	$291.00
1917	64,472	249,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	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	15,774,598	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	3,162.00	11,199,184	75.00
1924	143,406	478,174,249	3,334.00	12,593,904	88.00
1925	74,595	404,498,337	5,423.00	13,533,997	181.00
1926	81,449	433,776,846	5,326.00	13,751,314	169.00
DELAWARE					
1916	1,346	$57,798,410	$42,941.00	$3,695,605	$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,031	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	57,186,685	2,978.00	1,402,093	73.00
1924	18,892	64,179,747	3,397.00	2,432,617	128.00
1925	9,131	54,897,972	6,012.00	2,780,200	304.00
1926	9,301	70,544,423	7,585.00	5,100,884	548.00
DISTRICT OF COLUMBIA					
1916	6,808	$67,334,621	$9,891.00	$1,068,644	$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50,776	154,963,835	3,052.00	8,832,200	174.00
1919	88,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	221,950,528	2,928.00	6,097,678	80.00
1924	77,836	253,312,253	3,254.00	5,765,861	74.00
1925	43,293	200,353,699	4,628.00	5,718,046	132.00
1926	40,024	198,055,768	4,948.00	5,526,436	138.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

FLORIDA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,779	$17,401,202	$9,781.00	$322,636	$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.00	3,693,955	74.00
1924	64,306	250,963,654	3,902.00	7,229,272	112.00
1925	76,213	649,932,382	8,528.00	28,857,801	379.00
1926	56,109	322,601,033	5,750.00	10,415,636	186.00

GEORGIA

1916	3,444	$32,992,965	$9,580.00	$378,062	$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.00	3,766,159	52.00
1924	62,651	210,908,421	3,366.00	3,398,860	54.00
1925	37,410	177,203,659	4,737.00	3,529,883	94.00
1926	36,744	171,146,482	4,658.00	2,888,409	79.00

HAWAII

1916	1,144	$20,362.022	$17,799.00	$366,802	$321.00
1917	3,131	21,888,755	6,991.00	1,174,831	375.00
1918	4,242	20,054,940	4,728.00	1,857,352	438.00
1919	8,136	33,164,366	4,076.00	2,145,194	264.00
1920	13,715	55,572,896	4,052.00	4,075,539	297.00
1921	11,481	37,840,014	3,296.00	1,451,776	126.00
1922	11,597	37,122,696	3,201.00	1,387,398	120.00
1923	12,421	42,829,250	3,448.00	1,319,276	106.00
1924	12,387	46,395,290	3,745.00	1,481,883	120.00
1925	9,306	41,465,375	4,456.00	944,053	101.00
1926	9,146	42,950,279	4,696.00	1,096,213	120.00

IDAHO

1916	756	$7,927,064	$10,486.00	$140,496	$186.00
1917	16,414	46,465,514	2,831,00	839,646	51.00
1918	19,249	55,954,296	2,907.00	1,493,518	78.00
1919	21,448	65,472,540	3,053.00	1,475,023	69.00
1920	25,755	67,391,639	2,617.00	1,086,614	42.00
1921	22,976	49,737,718	2,165.00	493,658	21.00
1922	23,369	51,166,793	2,190.00	478,706	20.00
1923	25,012	58,393,333	2,335.00	426,196	17.00
1924	21,436	52,301,491	2,439.00	261,008	12.00
1925	12,907	40,443,781	3,133.00	170,912	13.00
1926	11,617	39,887,951	3,434.00	184,344	16.00

ILLINOIS

1916	37,525	$484,290,833	$12,906.00	$10,947,250	$292.00
1917	319,497	1,119,960.600	3,505.00	49,103,261	154.00
1918	366,918	1,256,309,485	3,424.00	84,560,642	230.00
1919	422,229	1,662,796,441	3,938.00	99,398,236	235.00
1920	542,467	1,836,956,942	3,386.00	85,409,203	157.00
1921	611,558	1,833,920,436	2,999.00	68,574,351	112.00
1922	614,449	1,927,637,451	3,137.00	77,196,407	126.00
1923	676,489	2,272,960,122	3,359.00	62,880,129	93.00
1924	652,501	2,413,605,350	3,699.00	66,583,239	102.00
1925	357,448	1,975,436,222	5,527.00	64,791,507	181.00
1926	374,725	1,995,011,009	5,324.00	64,213,839	171.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

INDIANA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	7,004	$74,637,683	$10,656.00	$1,165,961	$166.00
1917	85,021	261,265,426	3,073.00	5,978,782	70.00
1918	104,581	325,549,440	3,113.00	11,456,898	110.00
1919	130,383	417,323,251	3,201.00	13,541,245	104.00
1920	189,587	556,061,991	2,933.00	15,780,124	83.00
1921	150,300	406,242,138	2,703.00	8,973,653	60.00
1922	153,469	426,365,818	2,778.00	9,578,511	62.00
1923	178,831	510,507,072	2,854.00	7,882,768	44.00
1924	156,845	461,717,343	2,944.00	6,655,560	42.00
1925	80,300	344,266,673	4,287.00	7,508,733	94.00
1926	77,126	358,624,820	4,650.00	9,934,476	129.00

IOWA

1916	8,497	$65,604,874	$7,721.00	$518,845	$61.00
1917	114,970	337,283,861	2,934.00	5,445,816	47.00
1918	118,933	450,267,585	3,786.00	15,928,158	134.00
1919	133,796	527,163,054	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	2,814.00	5,837,960	52.00
1922	131,870	359,562,822	2,727.00	5,466,397	41.00
1923	135,864	363,242,331	2,673.00	4,126,470	30.00
1924	110,404	298,734,381	2,706.00	3,123,808	28.00
1925	50,379	198,735,930	3,945.00	3,111,096	62.00
1926	49,476	203,015,362	4,103.00	2,917,845	59.00

KANSAS

1916	4,290	$39,638,465	$9,240.00	$555,943	$130.00
1917	63,065	202,159,002	3,206.00	5,428,495	86.00
1918	64,794	218,524,054	3,373.00	7,880,244	122.00
1919	76,451	264,971,649	3,466.00	9,138,315	120.00
1920	99,255	306,413,429	3,087.00	8,351,393	84.00
1921	88,785	217,237,297	2,447.00	3,392,429	38.00
1922	86,915	211,061,984	2,428.00	3,246,097	37.00
1923	86,291	215,346,538	2,495.00	2,118,957	24.00
1924	84,080	203,034,515	2,415.00	1,918,019	23.00
1925	34,284	141,511,127	4,128.00	2,222,306	65.00
1926	32,732	153,673,206	4,695.00	2,756,049	84.00

KENTUCKY

1916	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	47.00
1924	72,119	238,094,411	3,301.00	3,805,669	53.00
1925	37,315	180,217,420	4,830.00	3,299,792	88.00
1926	32,821	169,100,987	5,152.00	3,226,344	98.00

LOUISIANA

1916	4,517	$51,274,633	$11,351.00	$778,693	$172.00
1917	32,317	134,349,180	4,157.00	4,936,825	153.00
1918	33,432	137,261,983	4,106.00	9,353,518	280.00
1919	52,871	201,753,808	3,815.00	12,888,655	244.00
1920	69,340	237,109,145	3,420.00	9,626,591	139.00
1921	67,960	197,897,146	2,912.00	5,304,522	78.00
1922	66,972	203,664,606	3,041.00	5,353,574	80.00
1923	67,440	213,802,450	3,170.00	4,438,454	66.00
1924	67,658	221,133,422	3,268.00	3,528,511	52.00
1925	40,695	195,585,488	4,806.00	3,850,206	95.00
1926	38,996	185,478,850	4,756.00	3,311,535	85.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

MAINE

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

MARYLAND

1916	9,674	$121,009,054	$12,509.00	$2,405,523	$249.00
1917	56,954	244,291,849	4,289.00	12,325,524	216.00
1918	80,085	287,423,572	3,589.00	20,252,137	253.00
1919	86,373	330,111,972	3,822.00	21,931,984	254.00
1920	108,000	390,781,048	3,618.00	20,257,233	188.00
1921	112,963	368,691,062	3,264.00	14,537,303	129.00
1922	110,896	386,830,235	3,488.00	15,363,765	139.00
1923	127,770	401,259,584	3,140.00	11,540,437	90.00
1924	126,226	467,225,699	3,701.00	12,073,312	96.00
1925	66,152	362,484,950	5,480.00	11,623,229	176.00
1926	67,160	374,758,859	5,580.00	11,517,168	171.00

MASSACHUSETTS

1916	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	81,307,340	388.00
1919	268,307	1,090,808,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.00	42,527,993	102.00
1924	378,049	1,320,156,959	3,492.00	40,857,137	108.00
1925	221,530	1,132,289,870	5,111.00	41,052,088	185.00
1926	224,042	1,147,576,498	5,122.00	37,115,976	166.00

MICHIGAN

1916	11,448	$162,533,104	$14,198.00	$3,340,682	$292.00
1917	111,562	387,824,910	3,476.00	15,159,388	136.00
1918	135,349	415,313,164	3,068.00	22,336,385	165.00
1919	181,662	665,475,193	3,663.00	55,958,378	308.00
1920	305,075	895,679,238	2,936.00	40,493,261	133.00
1921	250,147	657,779,854	2,630.00	24,197,840	97.00
1922	267,953	796,411,946	2,972.00	34,965,003	130.00
1923	350,072	1,041,933,086	2,976.00	28,051,017	80.00
1924	323,733	1,045,850,046	3,231.00	30,983,705	96.00
1925	188,669	910,910,113	4,828.00	33,263,014	176.00
1926	176,804	905,814,790	5,123.00	32,408,357	183.00

MINNESOTA

1916	7,556	$93,201,384	$12,335.00	$1,553,282	$206.00
1917	80,009	275,510,103	3,443.00	8,356,172	104.00
1918	84,515	291,074,629	3,444.00	15,262,760	181.00
1919	123,914	383,920,683	3,098.00	15,696,465	127.00
1920	154,118	453,212,241	2,941.00	15,169,869	98.00
1921	124,501	340,833,699	2,738.00	8,697,117	70.00
1922	122,885	348,740,625	2,838.00	9,419,301	77.00
1923	134,360	372,376,782	2,771.00	7,083,527	53.00
1924	128,237	375,588,940	2,929.00	6,720,567	52.00
1925	71,291	305,945,206	4,292.00	6,125,915	86.00
1926	64,227	296,414,294	4,615.00	6,475,311	101.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

MISSISSIPPI

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,440	$14,831,796	$10,300.00	$195,054	$135.00
1917	15,382	61,763,713	4,015.00	2,252,612	146.00
1918	19,949	70,323,185	3,525.00	3,542,849	178.00
1919	23,804	101,262,053	4,254.00	5,634,901	237.00
1920	28,022	83,954,352	2,996.00	2,495,207	89.00
1921	25,614	60,104,438	2,347.00	1,069,136	42.00
1922	26,897	76,981,743	2,862.00	1,803,632	67.00
1923	27,851	83,494,009	2,998.00	1,685,439	61.00
1924	27,213	82,652,945	3,037.00	1,155,729	42.00
1925	16,985	73,750,950	4,342.00	989,451	58.00
1926	17,196	64,859,892	3,772.00	643,744	37.00

MISSOURI

1916	12,956	$147,069,303	$11,351.00	$2,373,327	$183.00
1917	91,608	362,026,687	3,952.00	10,880,241	119.00
1918	110,890	409,013,021	3,688.00	20,716,692	187.00
1919	125,248	470,443,311	3,756.00	22,146,510	177.00
1920	162,199	548,130,178	3,379.00	21,877,701	136.00
1921	172,519	499,911,004	2,898.00	14,660,351	85.00
1922	173,728	526,387,658	3,030.00	15,972,706	92.00
1923	192,282	605,275,520	3,148.00	13,085,218	68.00
1924	186,784	632,532,962	3,386.00	12,373,492	66.00
1925	109,059	533,836,188	4,895.00	14,246,816	131.00
1926	99,509	512,801,163	5,153.00	13,496,872	136.00

MONTANA

1916	1,801	$19,467,019	$10,809.00	$304,448	$169.00
1917	28,646	81,207,992	2,835.00	1,548,582	54.00
1918	34,464	90,091,830	2,614.00	3,012,902	87.00
1919	42,593	108,380,657	2,545.00	2,413,463	57.00
1920	45,557	109,348,194	2,400.00	2,033,190	45.00
1921	36,907	81,527,662	2,209.00	1,051,863	29.00
1922	38,044	83,903,851	2,205.00	1,029,195	27.00
1923	42,809	99,255,947	2,318.00	721,406	17.00
1924	44,011	107,241,911	2,437.00	731,111	17.00
1925	19,239	66,825,486	3,473.00	580,196	30.00
1926	16,191	59,289,994	3,662.00	561,833	35.00

NEBRASKA

1916	4,286	$36,559,607	$8,530.00	$347,778	$81.00
1917	82,472	251,988,895	3,055.00	5,285,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,70(	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	195,152,562	2,766.00	2,534,257	36.00
1924	66,512	189,371,665	2,847.00	1,848,121	28.00
1925	35,661	141,877,975	3,979.00	1,732,535	49.00
1926	33,532	134,153,838	4,001.00	1,381,307	41.00

NEVADA

1916	364	$2,799,775	$7,692.00	$18,505	$51.00
1917	6,623	16,423,316	2,480.00	241,944	37.00
1918	7,097	17,826,669	2,512.00	412,342	58.00
1919	8,740	20,887,132	2,390.00	435,002	50.00
1920	10,381	25,337,934	2,441.00	390,077	38.00
1921	9,719	22,455,508	2,310.00	329,296	34.00
1922	9,723	22,397,460	2,304.00	258,732	27.00
1923	10,467	25,711,611	2,456.00	241,291	23.00
1924	10,664	27,534,276	2,582.00	184,334	17.00
1925	6,164	19,661,369	3,190.00	178,361	29.00
1926	4,797	16,795,822	3,501.00	195,497	41.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

NEW HAMPSHIRE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,735	$19,557,542	$11,272.00	$258,173	$149.00
1917	10,809	42,843,296	3,964.00	1,517,183	140.00
1918	17,317	56,889,284	3,285.00	2,827,724	163.00
1919	25,601	78,565,318	3,069.00	2,811,830	110.00
1920	35,983	100,431,539	2,791.00	2,720,793	76.00
1921	32,410	82,352,496	2,541.00	1,759,290	54.00
1922	31,787	85,577,058	2,692.00	2,133,631	67.00
1923	36,876	104,852,122	2,843.00	1,643,150	45.00
1924	31,532	94,132,914	2,985.00	1,377,393	44.00
1925	16,413	70,117,771	4,272.00	1,218,822	74.00
1926	15,276	66,743,817	4,369.00	1,201,298	79.00

NEW JERSEY

1916	19,701	$254,068,880	$12,896.00	$5,545,231	$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	289,096	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00
1925	150,874	943,672,751	6,255.00	32,383,155	215.00
1926	176,320	1,032,297,571	5,855.00	32,858,092	186.00

NEW MEXICO

1916	813	$7,486,732	$9,209.00	$83,935	$103.00
1917	11,616	31,644,721	2,724.00	713,829	61.00
1918	13,084	36,591,416	2,797.00	989,825	76.00
1919	10,757	31,587,990	2,937.00	774,470	72.00
1920	13,656	36,923,120	2,704.00	612,573	45.00
1921	11,780	27,838,165	2,363.00	351,629	30.00
1922	11,553	28,982,814	2,509.00	383,750	33.00
1923	12,202	32,667,610	2,677.00	337,354	28.00
1924	11,595	31,951,117	2,756.00	223,842	19.00
1925	7,203	23,994,717	3,331.00	178,762	25.00
1926	6,513	24,631,507	3,782.00	227,471	35.00

NEW YORK

1916	93,155	$1,922,864,651	$20,641.00	$77,970,521	$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,311,565	157.00
1924	1,215,640	5,144,766,182	4,232.00	236,774,567	195.00
1925	751,941	4,903,228,994	6,521.00	252,157,834	335.00
1926	753,044	4,984,020,281	6,619.00	247,164,324	328.00

NORTH CAROLINA

1916	2,207	$24,825,826	$11,249.00	$560,970	$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,575,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00
1925	38,740	161,623,754	4,172.00	3,178,767	82.00
1926	35,332	153,231,981	4,337.00	3,398,245	96.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

NORTH DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,176	$9,219,055	$7,839.00	$66,344	$56.00
1917	20,941	61,233,723	2,924.00	936,862	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,783	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.00	276,288	15.00
1924	19,160	48,689,794	2,541.00	268,090	14.00
1925	11,715	35,695,178	3,047.00	162,589	14.00
1926	9,881	33,169,117	3,357.00	180,012	18.00

OHIO

1916	21,774	$318,822,511	$14,642.00	$7,722,306	$355.00
1917	190,273	740,406,422	3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,487.00	56,705,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.00	33,061,877	71.00
1924	418,048	1,403,748,590	3,358.00	32,061,822	77.00
1925	224,643	1,141,453,071	5,081.00	30,321,360	135.00
1926	231,196	1,146,495,871	4,959.00	32,839,052	142.00

OKLAHOMA

1916	2,539	$66,811,462	$26,314.00	$4,347,797	$1,712.00
1917	48,758	170,751,358	3,502.00	5,682,493	117.00
1918	46,818	163,678,297	3,496.00	7,649,280	163.00
1919	61,500	242,184,301	3,938.00	12,207,129	198.00
1920	81,785	295,790,791	3,617.00	13,548,211	166.00
1921	69,381	191,816,067	2,765.00	4,206,507	61.00
1922	72,063	217,555,604	3,019.00	6,414,336	89.00
1923	70,189	221,293,177	3,153.00	3,909,926	56.00
1924	63,357	211,271,658	3,335.00	3,794,477	60.00
1925	40,825	219,960,990	5,388.00	6,897,119	169.00
1926	37,497	223,036,805	5,948.00	8,134,654	217.00

OREGON

1916	2,800	$24,968,572	$8,917.00	$337,051	$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,863.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,747.00	2,891,804	42.00
1924	66,669	189,884,373	2,848.00	2,025,068	30.00
1925	32,542	132,022,718	4,057.00	1,787,992	55.00
1926	30,955	135,030,190	4,362.00	2,175,322	70.00

PENNSYLVANIA

1916	40,289	$643,243,991	$15,966.00	$17,612,739	$437.00
1917	328,171	1,360,802,293	4,147.00	79,454,848	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,838,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	93,573,559	159.00
1923	740,478	2,478,751,471	3,347.00	73,266,630	99.00
1924	713,427	2,548,132,809	3,572.00	77,873,521	109.00
1925	376,923	2,031,305,849	5,389.00	73,364,345	195.00
1926	397,575	2,138,168,594	5,378.00	76,887,315	193.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

RHODE ISLAND

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	3,745	$65,257,163	$17,425.00	$1,915,104	$511.00
1917	23,927	112,129,569	4,686.00	8,805,953	368.00
1918	32,921	129,630,322	3,938.00	13,512,766	410.00
1919	39,936	146,109,811	3,659.00	11,234,132	281.00
1920	53,128	180,303,990	3,394.00	11,685,163	220.00
1921	48,057	157,568,411	3,279.00	9,236,328	192.00
1922	50,076	171,409,669	3,423.00	9,351,580	187.00
1923	66,965	214,749,602	3,207.00	6,658,089	99.00
1924	48,792	191,556,190	3,926.00	6,722,491	138.00
1925	29,123	160,955,280	5,527.00	5,817,977	200.00
1926	26,362	155,050,974	5,882.00	5,545,787	210.00

SOUTH CAROLINA

1916	1,204	$9,882,947	$8,208.00	$77,198	$64.00
1917	22,321	70,917,349	3,177.00	1,815,909	81.00
1918	20,239	73,855,345	3,649.00	2,732,593	135.00
1919	37,296	142,688,832	3,826.00	5,192,020	139.00
1920	33,044	109,246,657	3,306.00	3,236,875	98.00
1921	25,160	68,255,825	2,713.00	1,246,523	50.00
1922	26,830	72,755,770	2,712.00	1,268,305	47.00
1923	28,225	87,031,355	3,083.00	1,555,315	55.00
1924	28,090	79,613,886	2,834.00	727,462	26.00
1925	15,727	57,661,544	3,666.00	430,879	27.00
1926	13,809	53,060,331	3,842.00	420,164	30.00

SOUTH DAKOTA

1916	971	$7,474,252	$7,697.00	$48,563	$50.00
1917	39,654	109,794,860	2,769.00	1,171,328	30.00
1918	45,505	151,725,486	3,334.00	4,139,239	91.00
1919	38,614	133,174,792	3,449.00	3,124,066	81.00
1920	34,670	103,578,036	2,988.00	2,228,187	64.00
1921	21,681	47,087,498	2,172.00	524,653	24.00
1922	21,465	48,949,551	2,280.00	548,688	26.00
1923	21,928	50,170,861	2,288.00	350,312	16.00
1924	26,506	66,124,303	2,495.00	306,097	12.00
1925	17,086	53,971,360	3,159.00	192,460	11.00
1926	12,414	38,153,263	3,073.00	208,893	17.00

TENNESSEE

1916	4,414	$39,867,675	$9,032.00	$413,078	$94.00
1917	31,451	111,964,540	3,560.00	2,794,197	89.00
1918	38,232	139,173,691	3,640.00	6,795,268	178.00
1919	50,789	193,909,353	3,818.00	9,082,054	179.00
1920	65,054	212,600,105	3,268.00	7,565,009	116.00
1921	60,949	170,969,895	2,805.00	3,984,051	65.00
1922	63,555	190,723,937	3,001.00	4,902,612	77.00
1923	69,081	226,033,948	3,272.00	4,283,805	62.00
1924	66,981	224,184,198	3,347.00	3,419,535	51.00
1925	34,689	168,198,127	4,849.00	3,125,603	90.00
1926	35,495	175,714,293	4,950.00	3,651,457	103.00

TEXAS

1916	10,514	$113,278,037	$10,774.00	$2,643,697	$251.00
1917	95,416	350,297,337	3,671.00	13,447,453	141.00
1918	114,500	392,975,557	3,432.00	21,575,479	188.00
1919	176,547	643,172,301	3,643.00	32,302,280	183.00
1920	224,617	720,720,162	3,209.00	25,400,849	113.00
1921	200,188	536,897,427	2,682.00	12,667,894	63.00
1922	186,865	545,901,576	2,921.00	14,119,655	76.00
1923	200,683	613,494,900	3,057.00	10,678,022	53.00
1924	192,735	638,109,285	3,311.00	10,235,806	53.00
1925	109,448	496,820,449	4,539.00	9,766,688	89.00
1926	111,438	547,562,501	4,914.00	12,681,529	114.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

UTAH

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,259	$14,281,206	$11,343.00	$167,688	$133.00
1917	14,636	45,044,946	3,078.00	1,364,652	93.00
1918	18,517	52,454,404	2,833.00	1,347,780	73.00
1919	21,164	61,913,436	2,925.00	1,270,543	60.00
1920	30,510	82,278,389	2,697.00	1,506,781	49.00
1921	26,128	62,713,461	2,400.00	842,904	32.00
1922	27,325	67,744,653	2,479.00	955,929	35.00
1923	30,242	79,943,306	2,643.00	725,908	24.00
1924	28,685	82,088,477	2,862.00	599,194	21.00
1925	16,101	61,634,951	3,828.00	660,497	41.00
1926	13,568	53,832,169	3,968.00	628,773	46.00

VERMONT

1916	1,100	$14,628,955	$13,299.00	$365,004	$332.00
1917	7,258	29,540,804	4,070.00	1,459,253	201.00
1918	9,965	34,063,265	3,418.00	1,821,823	183.00
1919	13,569	46,204,506	3,405.00	2,074,804	153.00
1920	19,205	59,303,302	3,088.00	2,259,129	118.00
1921	17,746	47,561,557	2,680.00	1,155,767	65.00
1922	17,901	51,653,367	2,886.00	1,573,555	88.00
1923	21,752	64,800,009	2,979.00	1,332,822	61.00
1924	20,618	63,630,620	3,086.00	978,252	47.00
1925	9,559	45,857,160	4,797.00	919,959	96.00
1926	8,646	42,209,083	4,882.00	821,296	95.00

VIRGINIA

1916	4,190	$42,216,464	$10,076.00	$593,304	$142.00
1917	37,951	130,682,859	3,443.00	3,929,273	104.00
1918	51,207	173,104,495	3,380.00	7,674,725	150.00
1919	75,966	247,658,373	3,260.00	9,020,237	119.00
1920	92,576	273,235,229	2,951.00	7,404,201	80.00
1921	76,257	208,331,701	2,732.00	4,161,116	55.00
1922	71,523	207,277,342	2,898.00	4,919,485	69.00
1923	77,451	242,586,945	3,132.00	3,669,294	47.00
1924	71,597	231,055,514	3,227.00	3,313,896	46.00
1925	37,507	170,257,017	4,539.00	2,981,412	79.00
1926	37,797	176,024,673	4,657.00	3,495,042	92.00

WASHINGTON

1916	5,360	$49,697,247	$9,272.00	$776,470	$145.00
1917	56,322	169,727,615	3,014.00	4,377,754	78.00
1918	95,422	266,096,746	2,789.00	9,743,163	102.00
1919	114,322	325,920,733	2,851.00	11,615,795	102.00
1920	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 [2]	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 [2]	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 [2]	136,057	351,985,059	2,587.00	3,925,801	29.00
1924 [2]	138,181	393,961,927	2,851.00	3,231,233	23.00
1925 [2]	78,030	272,544,925	3,493.00	2,717,102	35.00
1926 [2]	61,950	245,592,050	3,964.00	2,800,548	45.00

WEST VIRGINIA

1916	2,575	$30,170,809	$11,717.00	$416,386	$162.00
1917	28,281	106,061,550	3,750.00	3,303,285	117.00
1918	48,876	156,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,319,197	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	2,917.00	3,875,864	43.00
1924	75,037	226,999,720	3,025.00	2,796,310	37.00
1925	35,810	144,777,469	4,043.00	2,133,510	60.00
1926	32,544	141,396,917	4,345.00	2,304,313	71.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37–43.
[2] Includes Alaska.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926* [1]—*Number of returns, net income, and tax*—Continued

WISCONSIN

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	8,261	$87,614,595	$10,606.00	$1,253,257	$152.00
1917	70,554	228,190,253	3,234.00	5,716,256	81.00
1918	94,704	290,199,685	3,064.00	11,382,127	120.00
1919	105,793	337,851,344	3,194.00	10,901,097	103.00
1920	150,452	436,436,810	2,901.00	13,232,531	88.00
1921	148,457	379,754,222	2,558.00	8,971,044	60.00
1922	160,519	401,670,058	2,502.00	9,126,855	57.00
1923	194,050	547,039,928	2,819.00	9,019,076	46.00
1924	179,275	496,659,728	2,770.00	7,344,053	41.00
1925	110,485	418,618,008	3,789.00	6,799,312	62.00
1926	99,251	407,642,742	4,107.00	8,418,047	85.00

WYOMING

1916	673	$6,523,787	$9,694.00	$67,510	$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,463,959	2,859.00	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	2,468.00	520,769	22.00
1924	22,947	60,751,853	2,647.00	414,087	18.00
1925	10,336	33,481,518	3,239.00	256,481	25.00
1926	8,930	31,750,581	3,556.00	263,319	29.00

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926* [1]

ALABAMA

County and city	Number of returns
Autauga:	
Prattville	51
Miscellaneous	25
Total	76
Baldwin:	
Bay Minette	46
Miscellaneous	114
Total	160
Barbour:	
Clayton	11
Eufaula	114
Miscellaneous	14
Total	139
Bibb:	
Blocton	12
Miscellaneous	86
Total	98
Blount:	
Oneonta	15
Miscellaneous	14
Total	29
Bullock:	
Union Springs	39
Miscellaneous	12
Total	51
Butler:	
Chapman	12
Georgiana	29
Greenville	74
Miscellaneous	4
Total	119
Calhoun:	
Anniston	525
Jacksonville	29
Oxford	14
Piedmont	37
Miscellaneous	8
Total	613
Chambers:	
Lafayette	32
Lanette	23
Miscellaneous	38
Total	93
Cherokee: Miscellaneous	16

[1] Does not represent an exact count for each civil division. See p. 10

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ALABAMA—Continued

County and city	Number of returns
Chilton:	
Clanton	33
Miscellaneous	17
Total	50
Choctaw: Miscellaneous	31
Clarke:	
Jackson	33
Thomasville	36
Miscellaneous	20
Total	89
Clay:	
Ashland	8
Lineville	9
Miscellaneous	9
Total	26
Cleburne: Heflin	20
Coffee:	
Elba	21
Enterprise	26
Total	47
Colbert:	
Muscle Shoals	2
Sheffield	192
Tuscumbia	140
Miscellaneous	16
Total	350
Conecuh:	
Evergreen	64
Miscellaneous	12
Total	76
Coosa:	
Good Water	7
Miscellaneous	4
Total	11
Covington:	
Andalusia	97
Florala	35
Opp	21
River Falls	3
Miscellaneous	16
Total	172
Crenshaw:	
Luverne	16
Miscellaneous	20
Total	36
Cullman:	
Cullman	100
Miscellaneous	11
Total	111
Dale:	
Ozark	49
Miscellaneous	9
Total	58
Dallas:	
Selma	640
Miscellaneous	56
Total	696
De Kalb:	
Fort Payne	47
Miscellaneous	39
Total	86
Elmore:	
Tallassee	34
Wetumpka	75
Miscellaneous	14
Total	123
Escambia:	
Atmore	74
Brewton	76
Flomaton	20
Miscellaneous	9
Total	179
Etowah:	
Alabama City	35
Altoona	8
Attalla	59
Gadsden	383
Miscellaneous	3
Total	488
Fayette:	
Fayette	39
Miscellaneous	6
Total	45
Franklin:	
Russellville	39
Miscellaneous	12
Total	51
Geneva:	
Geneva	28
Hartford	16
Samson	18
Miscellaneous	5
Total	67
Greene:	
Eutaw	38
Miscellaneous	17
Total	55
Hale:	
Akron	14
Greensboro	60
Miscellaneous	24
Total	98
Henry:	
Abbeville	17
Headland	17
Miscellaneous	1
Total	35

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ALABAMA—Continued

County and city	Number of returns
Houston:	
Dothan	280
Miscellaneous	16
Total	296
Jackson:	
Bridgeport	15
Scottsboro	28
Miscellaneous	24
Total	67
Jefferson:	
Birmingham	12,714
Bessemer	675
Blossburg	3
Brighton	18
Fairfield	350
Leeds	48
Miscellaneous	323
Total	14,131
Lamar:	
Sulligent	16
Miscellaneous	9
Total	25
Lauderdale:	
Florence	350
Miscellaneous	5
Total	355
Lawrence:	
Courtland	29
Miscellaneous	9
Total	38
Lee:	
Auburn	30
Opelika	130
Phoenix	29
Miscellaneous	1
Total	190
Limestone:	
Athens	75
Miscellaneous	11
Total	86
Lowndes:	
Fort Deposit	9
Miscellaneous	45
Total	54
Macon:	
Tuskegee	84
Miscellaneous	13
Total	97
Madison:	
Huntsville	385
Miscellaneous	33
Total	418
Marengo:	
Demopolis	111
Miscellaneous	57
Total	168
Marion: Miscellaneous	27
Marshall:	
Albertville	39
Boaz	17
Guntersville	39
Miscellaneous	5
Total	100
Mobile:	
Mobile	2,700
Prichard	17
Whistler	30
Miscellaneous	145
Total	2,892
Monroe: Miscellaneous	70
Montgomery:	
Montgomery	2,500
Miscellaneous	37
Total	2,537
Morgan:	
Albany	151
Decatur	156
Hartselle	34
Miscellaneous	13
Total	354
Perry:	
Marion	68
Uniontown	41
Miscellaneous	5
Total	114
Pickens:	
Aliceville	22
Reform	3
Miscellaneous	34
Total	59
Pike:	
Brundidge	37
Troy	175
Miscellaneous	3
Total	215
Randolph:	
Roanoke	49
Miscellaneous	6
Total	55
Russell:	
Girard	17
Miscellaneous	28
Total	45
St. Clair:	
Acmar	7
Pell City	16
Miscellaneous	37
Total	60
Shelby:	
Calera	12
Helena	3
Montevallo	21
Vincent	6
Wilton	9
Miscellaneous	51
Total	102

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ALABAMA—Continued

County and city	Number of returns
Sumter:	
Livingston	26
York	40
Miscellaneous	30
Total	96
Talladega:	
Sylacauga	95
Talladega	158
Miscellaneous	51
Total	304
Tallapoosa:	
Alexander City	43
Miscellaneous	20
Total	63
Tuscaloosa:	
Holt	20
Kellerman	11
Tuscaloosa	490
Miscellaneous	44
Total	565
Walker:	
Carbon Hill	53
Coal Valley	1
Walker—Continued.	
Cordova	29
Dora	29
Empire	7
Jasper	158
Oakman	18
Parrish	24
Quinton	10
Sipsey	3
Townley	22
Miscellaneous	40
Total	394
Washington: Miscellaneous	34
Wilcox:	
Camden	36
Miscellaneous	65
Total	101
Winston:	
Haleyville	33
Miscellaneous	1
Total	34
State total	28,540

ARIZONA

County and city	Number of returns
Apache:	
St. Johns	5
Miscellaneous	65
Total	70
Cochise:	
Bisbee	496
Douglas	470
Lowell	120
Tombstone	37
Warren	91
Miscellaneous	146
Total	1,360
Coconino:	
Flagstaff	265
Williams	90
Miscellaneous	105
Total	460
Gila:	
Globe	402
Hayden	77
Miami	421
Miscellaneous	158
Total	1,058
Graham:	
Safford	71
Thatcher	10
Miscellaneous	27
Total	108
Greenlee:	
Clifton	55
Metcalf	8
Morenci	103
Miscellaneous	1
Total	167
Maricopa:	
Chandler	45
Glendale	81
Mesa	128
Phoenix	2,788
Tempe	85
Miscellaneous	88
Total	3,215
Mohave:	
Kingman	152
Oatman	42
Miscellaneous	20
Total	214
Navajo:	
Holbrook	64
Winslow	379
Miscellaneous	17
Total	460
Pima:	
Ajo	149
Tucson	1,238
Miscellaneous	29
Total	1,416
Pinal:	
Casa Grande	26
Florence	31
Ray	73
Superior	104
Miscellaneous	32
Total	266
Santa Cruz:	
Nogales	247
Miscellaneous	19
Total	266

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ARIZONA—Continued

County and city	Number of returns
Yavapai:	
Clarkdale	128
Humboldt	12
Jerome	390
Prescott	386
Miscellaneous	203
Total	1,119
Yuma	
Somerton	26
Yuma	269
Miscellaneous	35
Total	330
State total	10,509

ARKANSAS

County and city	Number of returns
Arkansas:	
DeWitt	79
Gillett	38
Stuttgart	319
Miscellaneous	71
Total	507
Ashley:	
Crossett	42
Hamburg	32
Miscellaneous	72
Total	146
Baxter: Miscellaneous	25
Benton:	
Bentonville	51
Rogers	104
Siloam Springs	57
Miscellaneous	41
Total	253
Boone:	
Harrison	52
Miscellaneous	4
Total	56
Bradley:	
Warren	129
Miscellaneous	19
Total	148
Calhoun:	
Thornton	26
Miscellaneous	7
Total	33
Carroll:	
Berryville	13
Eureka Springs	50
Miscellaneous	13
Total	76
Chicot:	
Dermott	53
Eudora	60
Lake Village	70
Miscellaneous	11
Total	194
Clark:	
Arkadelphia	124
Gurdon	53
Miscellaneous	27
Total	204
Clay:	
Corning	46
Piggott	27
Rector	33
Miscellaneous	22
Total	128
Cleburne:	
Heber Springs	28
Miscellaneous	3
Total	31
Cleveland: Miscellaneous	22
Columbia:	
Magnolia	87
Miscellaneous	43
Total	130
Conway:	
Morrillton	115
Miscellaneous	6
Total	121
Craighead:	
Jonesboro	480
Monette	12
Miscellaneous	40
Total	532
Crawford:	
Mulberry	13
Van Buren	117
Miscellaneous	25
Total	155
Crittenden:	
Earl	40
Miscellaneous	123
Total	163
Cross:	
Parkin	43
Wynne	123
Miscellaneous	14
Total	180
Dallas:	
Fordyce	81
Miscellaneous	26
Total	107
Desha:	
Arkansas City	40
Dumas	40
McGehee	120
Miscellaneous	23
Total	223

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ARKANSAS—Continued

County and city	Number of returns
Drew:	
Monticello	87
Wilmar	3
Miscellaneous	29
Total	119
Faulkner:	
Conway	125
Miscellaneous	7
Total	132
Franklin:	
Ozark	18
Miscellaneous	27
Total	45
Fulton: Miscellaneous	13
Garland:	
Hot Springs	754
Miscellaneous	2
Total	756
Grant: Miscellaneous	30
Greene:	
Paragould	175
Miscellaneous	15
Total	190
Hempstead:	
Hope	189
Miscellaneous	26
Total	215
Hot Springs:	
Malvern	103
Miscellaneous	2
Total	105
Howard:	
Dierks	4
Nashville	74
Miscellaneous	11
Total	89
Independence:	
Batesville	120
Miscellaneous	28
Total	148
Izard: Miscellaneous	4
Jackson:	
Newport	140
Miscellaneous	56
Total	196
Jefferson:	
Pine Bluff	1,035
Miscellaneous	69
Total	1,104
Johnson:	
Clarksville	88
Coal Hill	6
Miscellaneous	12
Total	106
Lafayette:	
Lewisville	27
Stamps	48
Miscellaneous	29
Total	104
Lawrence:	
Hoxie	24
Walnut Ridge	67
Miscellaneous	26
Total	117
Lee:	
Marianna	139
Miscellaneous	17
Total	156
Lincoln: Miscellaneous	40
Little River:	
Ashdown	35
Foreman	16
Miscellaneous	11
Total	62
Logan:	
Booneville	21
Paris	73
Miscellaneous	6
Total	100
Lonoke:	
England	76
Lonoke	46
Miscellaneous	84
Total	206
Madison: Miscellaneous	8
Marion: Miscellaneous	4
Miller:	
Texarkana	616
Miscellaneous	17
Total	633
Mississippi:	
Blytheville	278
Luxora	36
Osceola	116
Wilson	29
Miscellaneous	91
Total	550
Monroe:	
Brinkley	66
Clarendon	53
Miscellaneous	48
Total	167
Montgomery: Miscellaneous	32
Nevada:	
Prescott	114
Miscellaneous	12
Total	126
Newton: Miscellaneous	3

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ARKANSAS—Continued

County and city	Number of returns
Ouachita:	
Camden	303
Louann	81
Stephens	36
Miscellaneous	49
Total	469
Perry: Miscellaneous	11
Phillips:	
Helena	554
West Helena	47
Miscellaneous	94
Total	695
Pike: Miscellaneous	26
Poinsett:	
Harrisburg	28
Lepanto	37
Marked Tree	53
Trumann	40
Miscellaneous	47
Total	205
Polk:	
Mena	56
Miscellaneous	14
Total	70
Pope:	
Atkins	47
Russellville	107
Miscellaneous	10
Total	164
Prairie:	
Des Arc	21
Miscellaneous	75
Total	96
Pulaski:	
Little Rock	3,855
North Little Rock	313
Miscellaneous	48
Total	4,216
Randolph:	
Pocahontas	23
Miscellaneous	4
Total	27
St. Francis:	
Forrest City	159
Miscellaneous	62
Total	221
Saline:	
Bauxite	21
Benton	49
Miscellaneous	4
Total	74
Scott: Miscellaneous	21
Searcy:	
Leslie	6
Miscellaneous	6
Total	12
Sebastian:	
Fort Smith	1,175
Greenwood	13
Hartford	12
Huntington	14
Miscellaneous	36
Total	1,250
Sevier:	
De Queen	106
Horatio	14
Miscellaneous	23
Total	143
Sharp: Miscellaneous	13
Stone: Miscellaneous	5
Union:	
Calion	14
El Dorado	1,308
Griffin	15
Huttig	29
Junction City	27
Norphlet	159
Smackover	280
Strong	56
Miscellaneous	53
Total	1,941
Van Buren: Miscellaneous	4
Washington:	
Fayetteville	233
Springdale	45
Miscellaneous	32
Total	310
White:	
Beebe	23
Searcy	89
Miscellaneous	84
Total	196
Woodruff:	
Augusta	48
Cotton Plant	49
Miscellaneous	42
Total	139
Yell:	
Dardanelle	22
Plainview	18
Miscellaneous	21
Total	61
State total	19,363

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

CALIFORNIA

County and city	Number of returns
Alameda:	
Alameda	2,250
Albany	44
Berkeley	6,820
Emeryville	75
Hayward	375
Livermore	225
Niles	60
Oakland	16,631
Piedmont	1,087
San Leandro	412
Miscellaneous	368
Total	28,347
Amador:	
Jackson	77
Miscellaneous	85
Total	162
Butte:	
Chico	600
Gridley	112
Oroville	337
Miscellaneous	177
Total	1,226
Calaveras:	
San Andreas	30
Miscellaneous	169
Total	199
Colusa:	
Arbuckle	55
Colusa	225
Miscellaneous	211
Total	491
Contra Costa:	
Antioch	180
Bay Point	100
Crockett	375
El Cerrito	43
Martinez	487
Pittsburg	450
Richmond	1,200
Miscellaneous	853
Total	3,688
Del Norte: Miscellaneous	132
Eldorado:	
Placerville	150
Miscellaneous	49
Total	199
Fresno:	
Clovis	67
Coalinga	319
Fowler	52
Fresno	3,923
Kingsburg	100
Reedley	187
Sanger	160
Selma	169
Miscellaneous	626
Total	5,603
Glenn:	
Orland	68
Willows	187
Miscellaneous	87
Total	342

County and city	Numbers of return
Humboldt:	
Arcata	148
Eureka	975
Ferndale	112
Scotia	112
Miscellaneous	392
Total	1,739
Imperial:	
Brawley	345
Calexico	310
Calipatria	75
El Centro	540
Holtville	120
Imperial	73
Miscellaneous	75
Total	1,538
Inyo:	
Bishop	187
Miscellaneous	145
Total	332
Kern:	
Bakersfield	2,015
Delano	95
Fellows	280
Maricopa	230
Taft	1,472
Miscellaneous	645
Total	4,737
Kings:	
Corcoran	115
Hanford	412
Lemoore	94
Miscellaneous	32
Total	653
Lake:	
Lakeport	75
Miscellaneous	87
Total	162
Lassen:	
Susanville	244
Westwood	300
Miscellaneous	23
Total	567
Los Angeles:	
Alhambra	1,624
Arcadia	229
Artesia	75
Avalon	155
Azusa	155
Baldwin Park	74
Bell	255
Bellflower	120
Belvedere	18
Beverly Hills	1,705
Burbank	500
Claremont	275
Compton	384
Covina	345
Culver City	345
Downey	155
El Monte	275
El Segundo	155
Gardena	346
Glendale	4,955
Glendora	155

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Los Angeles—Continued.	
Hawthorne	120
Hermosa	230
Huntington Park	1,125
Inglewood	775
La Verne	164
Lomita	120
Long Beach	8,980
Los Angeles City	84,516
Lynwood	120
Manhattan	75
Maywood	120
Moneta	28
Monrovia	585
Montebello	230
Monterey Park	195
Montrose	75
Norwalk	125
Pomona	850
Pasadena	8,534
Puente	175
Redondo	385
San Dimas	95
San Gabriel	385
San Fernando	350
Santa Fe Springs	75
Santa Monica	2,370
Sherman	280
Sierra Madre	230
Southgate	155
South Pasadena	1,446
Torrance	345
Tujunga	75
Vernon	180
Walnut	125
Whittier	1,185
Willowbrook	34
Miscellaneous	997
Total	128,154
Madera:	
Madera	225
Miscellaneous	107
Total	332
Marin:	
Mill Valley	300
San Anselmo	262
San Rafael	637
Sausalito	300
Miscellaneous	587
Total	2,086
Mariposa: Miscellaneous	92
Mendocino:	
Fort Bragg	206
Ukiah	187
Willits	60
Miscellaneous	181
Total	634
Merced:	
Los Banos	187
Merced	487
Miscellaneous	483
Total	1,157
Modoc: Miscellaneous	135
Mono: Miscellaneous	9
Monterey:	
King City	94
Monterey	525
Pacific Grove	244
Salinas	562
Miscellaneous	545
Total	1,970
Napa:	
Napa	525
St. Helena	94
Miscellaneous	120
Total	739
Nevada:	
Grass Valley	187
Nevada City	94
Truckee	75
Miscellaneous	90
Total	446
Orange:	
Anaheim	885
Balboa	75
Brea	155
Buena Park	40
Fullerton	665
Garden Grove	95
Huntington Beach	465
Laguna Beach	95
La Habra	155
Orange	540
Placentia	190
Santa Ana	2,247
Seal Beach	27
Tustin	75
Miscellaneous	235
Total	5,944
Placer:	
Auburn	225
Lincoln	131
Roseville	337
Miscellaneous	378
Total	1,071
Plumas: Miscellaneous	313
Riverside:	
Banning	80
Beaumont	40
Blythe	100
Coachella	40
Corona	200
Elsinore	95
Hemet	160
Indio	75
Perris	23
Riverside	1,435
San Jacinto	75
Miscellaneous	275
Total	2,598
Sacramento:	
Folsom City	75
Sacramento	5,777
Miscellaneous	705
Total	6,567

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

CALIFORNIA—Continued

County and city	Number of returns
San Benito:	
Hollister	337
Miscellaneous	122
Total	459
San Bernardino:	
Barstow	75
Chino	80
Colton	155
Needles	230
Ontario	465
Redlands	740
Rialto	75
San Bernardino	990
Upland	275
Victorville	75
Miscellaneous	620
Total	3,780
San Diego:	
Chula Vista	120
Coronado	310
El Cajon	75
Escondido	155
La Mesa	75
National City	155
Oceanside	120
San Diego	7,110
Miscellaneous	230
Total	8,350
San Francisco: San Francisco	62,825
San Joaquin:	
Lodi	581
Manteca	94
Stockton	3,537
Tracy	300
Miscellaneous	388
Total	4,900
San Luis Obispo:	
Arroyo Grande	65
Atascadero	40
Pasa Robles	155
Pismo Beach	23
San Luis Obispo	540
Miscellaneous	155
Total	978
San Mateo:	
Burlingame	1,162
Daly City	131
Half Moon Bay	45
Redwood City	506
San Bruno	75
San Mateo	1,012
South San Francisco	150
Miscellaneous	529
Total	3,610
Santa Barbara:	
Lompoc	230
Santa Barbara	2,525
Santa Maria	440
Miscellaneous	385
Total	3,580
Santa Clara:	
Gilroy	225
Los Gatos	356
Santa Clara—Continued.	
Mayfield	45
Mountain View	187
Palo Alto	1,312
San Jose	3,909
Santa Clara	262
Sunnyvale	75
Miscellaneous	590
Total	6,970
Santa Cruz:	
Santa Cruz	675
Watsonville	600
Miscellaneous	127
Total	1,402
Shasta:	
Anderson	29
Redding	300
Miscellaneous	170
Total	499
Sierra: Miscellaneous	106
Siskiyou:	
Dunsmuir	281
Weed	225
Yreka	81
Miscellaneous	534
Total	1,121
Solano:	
Benicia	150
Fairfield	31
Rio Vista	206
Vacaville	187
Vallejo	975
Miscellaneous	487
Total	2,036
Sonoma:	
Healdsburg	225
Petaluma	862
Santa Rosa	825
Sebastopol	150
Miscellaneous	385
Total	2,447
Stanislaus:	
Modesto	975
Newman	262
Oakdale	112
Turlock	300
Miscellaneous	408
Total	2,057
Sutter:	
Yuba City	356
Miscellaneous	151
Total	507
Tehama:	
Corning	94
Red Bluff	225
Miscellaneous	82
Total	401
Trinity: Miscellaneous	39

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Tulare:	
Dinuba	187
Exeter	187
Lindsay	300
Porterville	375
Tulare	375
Visalia	506
Miscellaneous	284
Total	2,214
Tuolumne:	
Sonora	187
Miscellaneous	243
Total	430
Ventura:	
Fillmore	230
Ojai	120
Oxnard	430
Ventura—Continued.	
Santa Paula	385
Saticoy	40
Ventura	1,144
Miscellaneous	310
Total	2,659
Yolo:	
Woodland	394
Miscellaneous	472
Total	866
Yuba:	
Marysville	637
Miscellaneous	117
Total	754
State total	315,344

COLORADO

County and city	Number of returns
Adams:	
Brighton	92
Miscellaneous	83
Total	175
Alamosa:	
Alamosa	193
Miscellaneous	8
Total	201
Arapahoe:	
Englewood	108
Littleton	135
Miscellaneous	52
Total	295
Archuleta:	
Pagosa Springs	27
Miscellaneous	5
Total	32
Baca: Miscellaneous	20
Bent:	
Las Animas	132
Miscellaneous	36
Total	168
Boulder:	
Boulder	492
Lafayette	30
Longmont	250
Louiseville	37
Miscellaneous	36
Total	845
Chaffee:	
Salida	286
Miscellaneous	34
Total	320
Cheyenne: Miscellaneous	30
Clear Creek:	
Idaho Springs	33
Miscellaneous	19
Total	52
Conejos: Miscellaneous	69
Costilla: Miscellaneous	24
Crowley:	
Ordway	41
Miscellaneous	26
Total	67
Custer: Miscellaneous	44
Delta:	
Delta	126
Miscellaneous	91
Total	217
Denver: Denver	16,915
Dolores: Miscellaneous	29
Douglas: Miscellaneous	62
Eagle: Miscellaneous	86
Elbert: Miscellaneous	37
El Paso:	
Colorado Springs	2,110
Manitou	57
Miscellaneous	282
Total	2,449
Fremont:	
Canon City	297
Florence	118
Rockvale	8
Miscellaneous	52
Total	475
Garfield:	
Glenwood Springs	140
Miscellaneous	105
Total	245

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

COLORADO—Continued

County and city	Number of returns
Gilpin: Miscellaneous	33
Grand: Miscellaneous	74
Gunnison:	
Crested Butte	60
Gunnison	141
Miscellaneous	64
Total	265
Hinsdale: Miscellaneous	4
Huerfano:	
Walsenburg	180
Miscellaneous	225
Total	405
Jackson: Miscellaneous	23
Jefferson:	
Golden	140
Miscellaneous	255
Total	395
Kiowa: Miscellaneous	27
Kit Carson: Miscellaneous	95
Lake:	
Leadville	295
Miscellaneous	20
Total	315
La Plata:	
Durango	252
Miscellaneous	23
Total	275
Larimer:	
Ft. Collins	560
Loveland	160
Miscellaneous	245
Total	965
Las Animas:	
Aguilar	25
Delagua	24
Trinidad	450
Miscellaneous	421
Total	920
Lincoln:	
Limon	39
Miscellaneous	55
Total	94
Logan:	
Sterling	290
Miscellaneous	65
Total	355
Mesa:	
Fruita	31
Grand Junction	460
Miscellaneous	144
Total	635
Mineral: Miscellaneous	13
Moffat:	
Craig	53
Miscellaneous	14
Total	67
Montezuma: Miscellaneous	120
Montrose:	
Montrose	190
Miscellaneous	50
Total	240
Morgan:	
Brush	240
Ft. Morgan	120
Miscellaneous	53
Total	413
Otero:	
Fowler	31
La Junta	395
Rocky Ford	160
Miscellaneous	64
Total	650
Ouray:	
Ouray	32
Miscellaneous	13
Total	45
Park: Miscellaneous	48
Phillips:	
Haxton	38
Holyoke	44
Miscellaneous	13
Total	95
Pitkin:	
Aspen	36
Miscellaneous	3
Total	39
Prowers:	
Holly	20
Lamar	276
Miscellaneous	54
Total	350
Pueblo:	
Pueblo	2,090
Miscellaneous	34
Total	2,124
Rio Blanco: Miscellaneous	58
Rio Grande:	
Del Norte	288
Monte Vista	75
Miscellaneous	2
Total	365
Routt:	
Steamboat Springs	51
Miscellaneous	110
Total	161

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

COLORADO—Continued

County and city	Number of returns
Saguache: Miscellaneous	280
San Juan:	
Silverton	137
Miscellaneous	28
Total	165
San Miguel:	
Telluride	76
Miscellaneous	64
Total	140
Sedgwick:	
Julesburg	66
Miscellaneous	11
Total	77
Summit: Miscellaneous	37
Teller:	
Cripple Creek	65
Victor	84
Miscellaneous	6
Total	155
Washington:	
Akron	44
Miscellaneous	17
Total	61
Weld:	
Eaton	200
Fort Lupton	96
Greeley	640
Windsor	67
Miscellaneous	492
Total	1,495
Yuma:	
Wray	68
Yuma	55
Miscellaneous	52
Total	175
State total	35,110

CONNECTICUT

County and city	Number of returns
Fairfield:	
Bethel	134
Bridgeport	8,064
Danbury	1,379
Darien	329
Fairfield	480
Greenwich	2,171
Monroe	28
New Canaan	296
Newtown	101
Norwalk	1,569
Redding	33
Ridgefield	185
Shelton	389
Stamford	2,808
Stratford	522
Trumbull	27
Westport	489
Wilton	89
Miscellaneous	319
Total	19,412
Hartford:	
Avon	31
Berlin	160
Bloomfield	70
Bristol	1,260
Burlington	4
Canton	66
East Granby	18
East Hartford	624
East Windsor	151
Enfield	467
Farmington	463
Glastonbury	210
Granby	36
Hartford	14,292
Manchester	939
New Britain	2,510
Newington	3
Plainville	298
Rocky Hill	52
Simsbury	200
Southington	302
South Windsor	63
Suffield	139
Hartford—Continued.	
West Hartford	2,018
Wethersfield	425
Windsor	339
Windsor Locks	162
Miscellaneous	152
Total	25,454
Litchfied:	
Kent	34
Litchfield	170
New Hartford	54
New Milford	266
Norfolk	101
North Canaan	122
Plymouth	136
Salisbury	147
Sharon	48
Thomaston	157
Torrington	871
Washington	80
Watertown	382
Winchester Center	24
Winsted	411
Woodbury	69
Miscellaneous	383
Total	3,455
Middlesex:	
Chester	71
Clinton	79
Cromwell	63
East Haddam	57
East Hampton	110
Essex	122
Haddam	35
Middlefield	32
Middletown	1,016
Old Saybrook	56
Portland	164
Saybrook	110
Miscellaneous	253
Total	2,162

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

CONNECTICUT—Continued

County and city	Number of returns
New Haven:	
Ansonia	887
Beacon Falls	35
Branford	387
Cheshire	125
Derby	528
East Haven	198
Guilford	118
Hamden	241
Madison	69
Meriden	1,944
Middlebury	49
Milford	455
Naugatuck	472
New Haven	11,549
North Branford	23
North Haven	95
Orange	247
Seymour	291
Southbury	29
Wallingford	627
Waterbury	4,601
West Haven	940
Woodbridge	27
Miscellaneous	214
Total	24,151
New London:	
Colchester	27
East Lyme	50
Griswold	3
Groton	206
Jewett City	131
Lebanon	3
Ledyard	11
Montville	56
New London	1,408
North Stonington	9
Norwich	1,468
New London—Continued.	
Sprague	62
Stonington	380
Waterford	88
Miscellaneous	114
Total	4,016
Tolland:	
Coventry	25
Ellington	19
Mansfield	27
Rockville	304
Somers	47
Stafford	204
Tolland	13
Vernon	19
Willington	32
Miscellaneous	234
Total	924
Windham:	
Brooklyn	17
Danielson	234
Killingly	54
Plainfield	190
Pomfret	50
Putnam	266
Sterling	23
Thompson	74
Willimantic	487
Windham	26
Woodstock	21
Miscellaneous	433
Total	1,875
State total	81,449

DELAWARE

County and city	Number of returns
Kent:	
Camden	13
Clayton	79
Dover	340
Felton	18
Frederica	7
Harrington	54
Smyrna	79
Wyoming	17
Miscellaneous	28
Total	635
New Castle:	
Claymont	195
Delaware City	48
Edgemoor	29
Elmhurst	11
Elsmere	58
Hillcrest	9
Hollyoak	33
Marshallton	52
Middletown	102
Newark	204
New Castle	143
Newport	33
Richardson Park	52
New Castle—Continued.	
Townsend	12
Wilmington	6,550
Yorklyn	16
Miscellaneous	270
Total	7,817
Sussex:	
Bridgeville	27
Delmar	95
Georgetown	48
Greenwood	18
Laurel	83
Lewes	185
Milford	172
Millsboro	31
Milton	24
Rehoboth	27
Seaford	82
Selbyville	19
Miscellaneous	38
Total	849
State total	9,301

DISTRICT OF COLUMBIA

City	Number of returns
Washington	40,024

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

FLORIDA

County and city	Number of returns
Alachua:	
Gainesville	317
High Springs	44
Miscellaneous	118
Total	479
Baker: Miscellaneous	22
Bay:	
Millville	5
Panama City	97
Miscellaneous	24
Total	126
Bradford:	
Starke	47
Miscellaneous	18
Total	65
Brevard:	
Cocoa	186
Melbourne	197
Titusville	124
Miscellaneous	195
Total	702
Broward:	
Dania	64
Fort Lauderdale	585
Hollywood	261
Pompano	60
Miscellaneous	43
Total	1,013
Calhoun: Blountstown	16
Charlotte:	
Punta Gorda	99
Miscellaneous	15
Total	114
Citrus:	
Inverness	43
Miscellaneous	48
Total	91
Clay:	
Green Cove Springs	71
Miscellaneous	24
Total	95
Collier: Miscellaneous	35
Columbia:	
Lake City	139
Miscellaneous	15
Total	154
Dade:	
Buena Vista	31
Coconut Grove	240
Coral Gables	702
Hialeah	120
Homestead	149
Lemon City	35
Little River	106
Miami	9,950
Miami Beach	649
Miscellaneous	695
Total	12,677
De Soto:	
Arcadia	195
Miscellaneous	20
Total	215
Dixie: Miscellaneous	11
Duval:	
Jacksonville	7,443
South Jacksonville	245
Miscellaneous	155
Total	7,843
Escambia:	
Pensacola	1,091
Miscellaneous	57
Total	1,148
Flagler: Miscellaneous	30
Franklin:	
Apalachicola	43
Carrabelle	5
Miscellaneous	1
Total	49
Gadsden:	
Quincy	118
Miscellaneous	45
Total	163
Gilchrist: Miscellaneous	16
Glades: Miscellaneous	7
Gulf: Miscellaneous	11
Hamilton:	
Jasper	39
Miscellaneous	14
Total	53
Hardee:	
Wauchula	102
Miscellaneous	31
Total	133
Hendry: Miscellaneous	27
Hernando:	
Brooksville	120
Miscellaneous	3
Total	123
Highlands:	
Avon Park	130
Sebring	155
Miscellaneous	15
Total	300
Hillsborough:	
Plant City	213
Port Tampa City	35
Tampa	6,390
West Tampa	39
Ybor City	57
Miscellaneous	126
Total	6,860

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

FLORIDA—Continued

County and city	Number of returns
Holmes:	
Bonifay	22
Miscellaneous	9
Total	31
Indian River:	
Vero Beach	123
Miscellaneous	49
Total	172
Jackson:	
Marianna	79
Miscellaneous	27
Total	106
Jefferson:	
Monticello	34
Miscellaneous	5
Total	39
Lake:	
Eustis	163
Leesburg	205
Mount Dora	90
Miscellaneous	277
Total	735
Lafayette: Miscellaneous	2
Lee:	
Fort Myers	564
Miscellaneous	44
Total	608
Leon:	
Tallahassee	299
Miscellaneous	6
Total	305
Levy: Miscellaneous	79
Liberty: Miscellaneous	10
Madison:	
Madison	59
Miscellaneous	13
Total	72
Manatee:	
Bradenton	467
Manatee	62
Palmetto	93
Miscellaneous	60
Total	682
Marion:	
Dunnellon	48
Ocala	407
Miscellaneous	91
Total	546
Martin:	
Stuart	132
Miscellaneous	60
Total	192
Monroe:	
Key West	297
Miscellaneous	16
Total	313
Nassau:	
Fernandina	94
Miscellaneous	29
Total	123
Okaloosa: Miscellaneous	35
Okeechobee:	
Okeechobee	87
Miscellaneous	3
Total	90
Orange:	
Orlando	1,928
Winter Garden	92
Winter Park	242
Miscellaneous	162
Total	2,424
Osceola:	
Kissimmee	122
St. Cloud	41
Miscellaneous	14
Total	177
Palm Beach:	
Delray	154
Lake Worth	270
Palm Beach	362
West Palm Beach	2,247
Miscellaneous	182
Total	3,215
Pasco:	
Dade City	82
Miscellaneous	120
Total	202
Pinellas:	
Clearwater	595
Dunedin	116
St. Petersburg	4,068
Tarpon Springs	172
Miscellaneous	184
Total	5,135
Polk:	
Auburndale	51
Bartow	260
Fort Meade	46
Haines City	134
Lakeland	1,018
Lake Wales	252
Mulberry	48
Winter Haven	442
Miscellaneous	259
Total	2,510
Putnam:	
Crescent City	51
Palatka	310
Miscellaneous	80
Total	441
St. Johns:	
St. Augustine	823
Miscellaneous	194
Total	1,017

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

FLORIDA—Continued

County and city	Number of returns
St. Lucie:	
Fort Pierce	394
Miscellaneous	16
Total	410
Santa Rosa:	
Milton	54
Miscellaneous	22
Total	76
Sarasota:	
Sarasota	671
Miscellaneous	100
Total	771
Seminole:	
Sanford	581
Miscellaneous	85
Total	666
Sumter: Miscellaneous	90
Suwanee:	
Live Oak	80
Miscellaneous	20
Total	100
Taylor:	
Perry	76
Miscellaneous	25
Total	101
Union: Miscellaneous	20
Volusia:	
Daytona	1,018
Deland	475
New Smyrna	195
Ormond	59
Miscellaneous	145
Total	1,892
Wakulla: Miscellaneous	11
Walton:	
De Funiak Springs	61
Miscellaneous	28
Total	89
Washington:	
Chipley	40
Miscellaneous	4
Total	44
State total	56,109

GEORGIA

County and city	Number of returns
Appling:	
Baxley	33
Miscellaneous	19
Total	52
Atkinson:	
Willacoochee	11
Miscellaneous	7
Total	18
Bacon:	
Alma	9
Miscellaneous	2
Total	11
Baker: Miscellaneous	2
Baldwin:	
Milledgeville	88
Miscellaneous	2
Total	90
Barrow:	
Winder	20
Miscellaneous	3
Total	23
Bartow:	
Cartersville	109
Miscellaneous	18
Total	127
Ben Hill: Fitzgerald	116
Berrien:	
Nashville	11
Miscellaneous	7
Total	18
Bibb:	
Macon	2,223
Miscellaneous	14
Total	2,237
Bleckley: Cochran	28
Brantley: Miscellaneous	23
Brooks:	
Quitman	75
Miscellaneous	10
Total	85
Bryan: Miscellaneous	30
Bulloch:	
Statesboro	100
Miscellaneous	17
Total	117
Burke:	
Waynesboro	78
Miscellaneous	22
Total	100
Butts:	
Jackson	26
Miscellaneous	3
Total	29

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

GEORGIA—Continued

County and city	Number of returns
Calhoun: Miscellaneous	21
Camden: Miscellaneous	38
Campbell:	
Fairburn	22
Miscellaneous	12
Total	34
Candler: Miscellaneous	15
Carroll:	
Bowden	9
Carrollton	60
Villa Rica	23
Miscellaneous	6
Total	98
Catoosa: Miscellaneous	6
Charlton: Miscellaneous	25
Chatham:	
Savannah	3,929
Miscellaneous	25
Total	3,954
Chattahoochee:	
Fort Benning	52
Miscellaneous	3
Total	55
Chattooga:	
Summerville	8
Trion	14
Miscellaneous	4
Total	26
Cherokee:	
Canton	49
Miscellaneous	10
Total	59
Clarke:	
Athens	487
Miscellaneous	6
Total	493
Clay: Fort Gaines	7
Clayton:	
Jonesboro	17
Miscellaneous	16
Total	33
Clinch: Miscellaneous	41
Cobb:	
Acworth	9
Marietta	225
Roswell	7
Miscellaneous	63
Total	304
Coffee:	
Douglas	85
Miscellaneous	15
Total	100
Colquitt:	
Moultrie	141
Miscellaneous	21
Total	162
Columbia: Miscellaneous	14
Cook:	
Adel	10
Miscellaneous	3
Total	13
Coweta:	
Grantville	16
Newnan	282
Miscellaneous	10
Total	308
Crawford: Miscellaneous	2
Crisp:	
Cordele	141
Miscellaneous	3
Total	144
Dade: Miscellaneous	6
Dawson: Miscellanoeus	1
Decatur:	
Bainbridge	150
Miscellaneous	23
Total	173
De Kalb:	
Decatur	600
Lithonia	28
Stone Mountain	18
Miscellaneous	92
Total	738
Dodge:	
Eastman	39
Miscellaneous	5
Total	44
Dooly:	
Unadilla	10
Vienna	19
Miscellaneous	6
Total	35
Dougherty:	
Albany	552
Miscellaneous	13
Total	565
Douglas:	
Douglasville	16
Miscellaneous	3
Total	19
Early:	
Blakely	34
Miscellaneous	3
Total	37

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

GEORGIA—Continued

County and city	Number of returns
Echols: Miscellaneous	5
Effingham: Miscellaneous	44
Elbert:	
Elberton	81
Miscellaneous	6
Total	87
Emanuel:	
Swainsboro	36
Miscellaneous	29
Total	65
Evans:	
Claxton	36
Miscellaneous	7
Total	43
Fannin: Miscellaneous	20
Fayette: Miscellaneous	9
Floyd:	
Lindale	25
Rome	459
Miscellaneous	17
Total	501
Forsyth: Miscellaneous	3
Franklin:	
Canon	2
Lavonia	9
Royston	9
Miscellaneous	1
Total	21
Fulton:	
Atlanta	15,892
Chattahooche	8
College Park	149
East Point	38
Hapeville	65
Miscellaneous	41
Total	16,193
Gilmer: Miscellaneous	5
Glascock: Miscellaneous	6
Glynn:	
Brunswick	300
Miscellaneous	16
Total	316
Gordon:	
Calhoun	27
Miscellaneous	5
Total	32
Grady:	
Cairo	33
Miscellaneous	9
Total	42
Greene:	
Greensboro	20
Union Point	8
Miscellaneous	3
Total	31
Gwinnett:	
Buford	40
Lawrenceville	16
Miscellaneous	42
Total	98
Habersham:	
Cornelia	19
Miscellaneous	19
Total	38
Hall:	
Gainesville	188
Miscellaneous	21
Total	209
Hancock:	
Sparta	24
Miscellaneous	8
Total	32
Haralson:	
Tallapoosa	13
Miscellaneous	11
Total	24
Harris: Miscellaneous	20
Hart: Hartwell	16
Heard: Miscellaneous	1
Henry:	
McDonough	12
Miscellaneous	15
Total	27
Houston: Miscellaneous	42
Irwin: Ocilla	10
Jackson:	
Commerce	29
Jefferson	5
Miscellaneous	2
Total	36
Jasper:	
Monticello	30
Miscellaneous	20
Total	50
Jefferson:	
Louisville	24
Wadley	13
Wrens	10
Miscellaneous	9
Total	56
Jeff Davis: Hazelhurst	26
Jenkins:	
Millen	52
Miscellaneous	13
Total	65
Johnson:	
Wrightsville	17
Miscellaneous	1
Total	18

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

GEORGIA—Continued

County and city	Number of returns
Jones: Miscellaneous	18
Lamar:	
Barnesville	75
Miscellaneous	9
Total	84
Lanier: Miscellaneous	10
Laurens:	
Dublin	125
Miscellaneous	11
Total	136
Lee: Miscellaneous	7
Liberty: Miscellaneous	29
Lincoln: Miscellaneous	18
Long: Miscellaneous	13
Lowndes:	
Valdosta	200
Miscellaneous	20
Total	220
Lumpkin: Miscellaneous	4
McDuffie: Thomson	28
McIntosh: Miscellaneous	32
Macon:	
Marshallville	27
Montezuma	75
Miscellaneous	5
Total	107
Madison: Miscellaneous	17
Marion:	
Buena Vista	13
Miscellaneous	3
Total	16
Meriwether:	
Manchester	27
Miscellaneous	26
Total	53
Miller: Miscellaneous	13
Milton: Miscellaneous	3
Mitchell:	
Camilla	29
Pelham	21
Miscellaneous	7
Total	57
Monroe:	
Forsyth	70
Miscellaneous	5
Total	75
Montgomery: Miscellaneous	18
Morgan:	
Madison	27
Miscellaneous	2
Total	29
Murray: Miscellaneous	8
Muscogee:	
Columbus	1,350
Miscellaneous	8
Total	1,358
Newton:	
Covington	75
Porterdale	11
Miscellaneous	5
Total	91
Oconee: Miscellaneous	4
Oglethorpe: Miscellaneous	13
Paulding: Dallas	13
Peach:	
Fort Valley	100
Miscellaneous	12
Total	112
Pickens: Miscellaneous	41
Pierce:	
Blackshear	35
Miscellaneous	9
Total	44
Pike: Miscellaneous	36
Polk:	
Aragon	6
Cedartown	113
Rockmart	45
Miscellaneous	3
Total	167
Pulaski:	
Hawkinsville	36
Miscellaneous	4
Total	40
Putnam:	
Eatonton	29
Miscellaneous	1
Total	30
Quitman: Miscellaneous	4
Rabun: Miscellaneous	23
Randolph:	
Cuthbert	50
Shellman	14
Miscellaneous	4
Total	68
Richmond:	
Augusta	1,804
Miscellaneous	10
Total	1,814
Rockdale:	
Conyers	14
Miscellaneous	5
Total	19
Schley: Miscellaneous	15

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

GEORGIA—Continued

County and city	Number of returns
Screven:	
Sylvania	24
Miscellaneous	15
Total	39
Seminole: Donalsonville	11
Spalding:	
Griffin	264
Miscellaneous	10
Total	274
Stephens:	
Toccoa	38
Miscellaneous	3
Total	41
Stewart:	
Richland	36
Miscellaneous	21
Total	57
Sumter:	
Americus	212
Miscellaneous	22
Total	234
Talbot:	
Talbotton	22
Miscellaneous	7
Total	29
Taliaferro: Miscellaneous	10
Tattnall:	
Glennville	14
Miscellaneous	17
Total	31
Taylor: Miscellaneous	28
Telfair:	
McRae	36
Miscellaneous	28
Total	64
Terrell:	
Dawson	75
Miscellaneous	9
Total	84
Thomas:	
Boston	20
Meigs	8
Thomasville	302
Miscellaneous	6
Total	336
Tift:	
Tifton	61
Miscellaneous	8
Total	69
Toombs:	
Vidalia	39
Miscellaneous	28
Total	67
Towns: Miscellaneous	2
Treutlen:	
Soperton	9
Miscellaneous	2
Total	11
Troup:	
Hogansville	14
Lagrange	253
West Point	112
Miscellaneous	2
Total	381
Turner:	
Ashburn	20
Miscellaneous	5
Total	25
Twiggs: Miscellaneous	18
Upson:	
Thomaston	74
Miscellaneous	8
Total	82
Walker:	
La Fayette	35
Rossville	20
Miscellaneous	21
Total	76
Walton:	
Monroe	60
Social Circle	9
Miscellaneous	3
Total	72
Ware:	
Waycross	359
Miscellaneous	23
Total	382
Warren:	
Warrenton	24
Miscellaneous	13
Total	37
Washington:	
Sandersville	63
Tennille	22
Miscellaneous	15
Total	100
Wayne:	
Jesup	42
Miscellaneous	23
Total	65
Webster: Miscellaneous	1
Wheeler: Miscellaneous	5
White: Miscellaneous	10
Whitfield:	
Dalton	175
Miscellaneous	10
Total	185

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

GEORGIA—Continued

County and city	Number of returns
Wilcox:	
Abbeville	9
Rochelle	12
Miscellaneous	7
Total	28
Wilkes:	
Washington	56
Miscellaneous	6
Total	62
Wilkinson:	
Gordon	20
Miscellaneous	14
Total	34
Worth:	
Sylvester	32
Miscellaneous	8
Total	40
State total	36,744

HAWAII

County and city	Number of returns
Hawaii:	
Hilo	334
Miscellaneous	527
Total	861
Honolulu:	
Honolulu	5,949
Miscellaneous	1,277
Total	7,226
Kauai: Miscellaneous	385
Maui:	
Wailuku	180
Miscellaneous	494
Total	674
State total	9,146

IDAHO

County and city	Number of returns
Ada:	
Boise	1,338
Meridian	25
Miscellaneous	196
Total	1,559
Adams: Miscellaneous	24
Bannock:	
Pocatello	1,052
Miscellaneous	271
Total	1,323
Bear Lake:	
Montpelier	73
Paris	10
Miscellaneous	6
Total	89
Benewah:	
St. Maries	146
Miscellaneous	41
Total	187
Bingham:	
Blackfoot	184
Fort Hall	2
Shelley	41
Miscellaneous	57
Total	284
Blaine:	
Hailey	40
Miscellaneous	28
Total	68
Boise: Miscellaneous	16
Bonner:	
Sandpoint	192
Miscellaneous	803
Total	995
Bonneville:	
Idaho Falls	551
Miscellaneous	12
Total	563
Boundary:	
Bonners Ferry	69
Miscellaneous	31
Total	100
Butte: Miscellaneous	26
Camas: Miscellaneous	29
Canyon:	
Caldwell	146
Nampa	212
Miscellaneous	166
Total	524
Caribou: Miscellaneous	56
Cassia:	
Burley	164
Oakley	14
Miscellaneous	18
Total	196
Clark: Miscellaneous	27
Clearwater: Miscellaneous	108
Custer: Miscellaneous	51

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IDAHO—Continued

County and city	Number of returns
Elmore:	
Glenns Ferry	59
Mountain Home	64
Miscellaneous	10
Total	133
Franklin:	
Preston	20
Miscellaneous	2
Total	22
Fremont:	
Ashton	39
St. Anthony	75
Miscellaneous	21
Total	135
Gem:	
Emmett	77
Miscellaneous	4
Total	81
Gooding:	
Gooding	53
Miscellaneous	42
Total	95
Idaho:	
Grangeville	80
Miscellaneous	110
Total	190
Jefferson:	
Rigby	48
Miscellaneous	21
Total	69
Jerome:	
Jerome	72
Miscellaneous	25
Total	97
Kootenai:	
Coeur d'Alene	312
Miscellaneous	281
Total	593
Latah:	
Moscow	240
Potlatch	75
Miscellaneous	156
Total	471
Lemhi:	
Salmon	54
Miscellaneous	33
Total	87
Lewis: Miscellaneous	108
Lincoln:	
Shoshone	45
Miscellaneous	10
Total	55
Madison:	
Rexburg	90
Miscellaneous	12
Total	102
Minidoka:	
Rupert	74
Miscellaneous	17
Total	91
Nez Perce:	
Lewiston	521
Miscellaneous	12
Total	533
Oneida: Malad City	41
Owyhee: Miscellaneous	34
Payette:	
Payette	80
Miscellaneous	24
Total	104
Power:	
American Falls	39
Miscellaneous	11
Total	50
Shoshone:	
Kellogg	315
Mullan	240
Wallace	390
Miscellaneous	415
Total	1,360
Teton: Miscellaneous	23
Twin Falls:	
Buhl	109
Filer	52
Twin Falls	450
Miscellaneous	90
Total	701
Valley: Miscellaneous	63
Washington:	
Weiser	138
Miscellaneous	16
Total	154
State total	11,617

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS

County and city	Number of returns
Adams:	
Clayton	15
Quincy	1,415
Miscellaneous	103
Total	1,533
Alexander:	
Cairo	506
Miscellaneous	38
Total	544
Bond:	
Greenville	87
Miscellaneous	25
Total	112
Boone:	
Belvedere	198
Miscellaneous	36
Total	234
Brown:	
Mount Sterling	51
Miscellaneous	12
Total	63
Bureau:	
Cherry	23
Depue	41
Ladd	18
Princeton	230
Spring Valley	120
Miscellaneous	241
Total	673
Calhoun: Miscellaneous	47
Carroll:	
Lanark	41
Mount Carroll	74
Savanna	190
Miscellaneous	58
Total	363
Cass:	
Ashland	51
Beardstown	263
Virginia	84
Miscellaneous	45
Total	443
Champaign:	
Champaign	1,117
Rantoul	107
Urbana	278
Miscellaneous	253
Total	1,755
Christian:	
Assumption	40
Kincaid	28
Morrisonville	30
Pana	151
Stonington	36
Taylorville	365
Miscellaneous	69
Total	719
Clark:	
Casey	56
Marshall	51
Martinsville	11
Miscellaneous	10
Total	128
Clay:	
Flora	56
Miscellaneous	17
Total	73
Clinton:	
Beckemeyer	22
Breese	45
Carlyle	50
New Baden	20
Trenton	27
Miscellaneous	28
Total	192
Coles:	
Charleston	156
Mattoon	517
Oakland	17
Miscellaneous	22
Total	712
Cook:	
Arlington Heights	195
Barrington	229
Bellewood	61
Berwyn	2,178
Blue Island	825
Brookfield	203
Calumet City	222
Chicago	237,452
Chicago Heights	1,034
Cicero	3,532
Des Plaines	622
Dalton	138
Elmwood Park	54
Evanston	9,205
Forest Park	783
Glencoe	860
Harvey	694
Homewood	223
Kenilworth	460
La Grange	1,852
Lansing	123
Lemont	180
Lyons	136
Maywood	1,681
Melrose Park	330
Morton Grove	182
Niles	24
Oak Park	10,221
Palatine	159
Park Ridge	941
Phoenix	3
Riverdale	95
River Forest	1,258
Riverside	863
South Holland	111
Summit	81
Western Springs	298
Wilmette	2,149
Winnetka	1,692
Miscellaneous	2,297
Total	283,646

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS—Continued

County and city	Number of returns
Crawford:	
Oblong	60
Palestine	33
Robinson	215
Miscellaneous	29
Total	337
Cumberland:	
Greenup	11
Neoga	22
Miscellaneous	18
Total	51
De Kalb:	
De Kalb	343
Genoa	32
Sandwich	96
Sycamore	204
Miscellaneous	90
Total	765
De Witt:	
Clinton	289
Farmer City	92
Miscellaneous	48
Total	429
Douglas:	
Arcola	57
Newman	39
Tuscola	85
Villa Grove	41
Miscellaneous	70
Total	292
Du Page:	
Downers Grove	578
Elmhurst	912
Glen Ellyn	720
Hinsdale	839
Lombard	283
Naperville	266
West Chicago	189
Wheaton	618
Miscellaneous	618
Total	5,023
Edgar:	
Chrisman	38
Paris	318
Miscellaneous	129
Total	485
Edwards:	
Albion	21
Miscellaneous	13
Total	34
Effingham:	
Altamont	25
Effingham	89
Miscellaneous	34
Total	148
Fayette:	
St. Elmo	5
Vandalia	82
Miscellaneous	30
Total	117
Ford:	
Gibson City	101
Paxton	115
Miscellaneous	116
Total	332
Franklin:	
Benton	187
Buckner	8
Christopher	106
Frankfort Heights	3
Orient	57
Royalton	36
Sesser	17
West Frankfort	350
Zeigler	107
Miscellaneous	55
Total	926
Fulton:	
Astoria	30
Canton	242
Cuba	14
Farmington	44
Lewistown	39
St. David	1
Vermont	11
Miscellaneous	98
Total	479
Gallatin:	
Equality	3
Ridgway	6
Shawneetown	15
Miscellaneous	5
Total	29
Greene:	
Carrollton	108
Greenfield	17
Roodhouse	79
White Hall	61
Miscellaneous	37
Total	302
Grundy:	
Coal City	42
Morris	239
South Wilmington	3
Miscellaneous	87
Total	371
Hamilton:	
McLeansboro	23
Miscellaneous	5
Total	28
Hancock:	
Augusta	17
Carthage	134
Dallas City	25
Hamilton	48
La Harpe	30
Warsaw	42
Miscellaneous	80
Total	376
Hardin:	
Elizabethtown	6
Rosiclair	21
Miscellaneous	5
Total	32

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS—Continued

County and city	Number of returns
Henderson: Miscellaneous	70
Henry:	
Cambridge	70
Galva	153
Geneseo	165
Kewanee	548
Miscellaneous	146
Total	1,082
Iroquois:	
Gilman	48
Milford	44
Onarga	58
Sheldon	35
Watseka	142
Miscellaneous	148
Total	475
Jackson:	
Carbondale	226
Murphysboro	228
Miscellaneous	124
Total	578
Jasper:	
Newton	35
Miscellaneous	5
Total	40
Jefferson:	
Mount Vernon	233
Miscellaneous	9
Total	242
Jersey:	
Jerseyville	141
Miscellaneous	14
Total	155
Jo Daviess:	
East Dubuque	22
Galena	128
Stockton	38
Warren	24
Miscellaneous	52
Total	264
Johnson: Miscellaneous	43
Kane:	
Aurora	3,030
Batavia	283
Carpentersville	28
Dundee	163
East Dundee	1
Elgin	2,398
Geneva	292
St. Charles	247
West Dundee	2
Miscellaneous	156
Total	6,600
Kankakee:	
Bradley	53
Kankakee	845
Kankakee—Continued.	
Manteno	39
Momence	91
St. Anne	33
Miscellaneous	72
Total	1,133
Kendall:	
Plano	52
Miscellaneous	89
Total	141
Knox:	
Abingdon	81
Galesburg	1,204
Knoxville	34
Miscellaneous	113
Total	1,432
Lake:	
Highland Park	1,499
Highwood	84
Lake Forest	771
Libertyville	242
North Chicago	195
Waukegan	2,067
Zion	98
Miscellaneous	842
Total	5,798
La Salle:	
Earlville	44
La Salle	570
Marseilles	85
Mendota	194
Oglesby	47
Ottawa	645
Peru	364
Streator	501
Utica	39
Miscellaneous	161
Total	2,650
Lawrence:	
Bridgeport	57
Lawrenceville	244
St. Francisville	14
Sumner	11
Miscellaneous	3
Total	329
Lee:	
Amboy	49
Dixon	420
Miscellaneous	123
Total	592
Livingston:	
Chatsworth	42
Dwight	131
Fairbury	117
Odell	43
Pontiac	310
Miscellaneous	155
Total	798

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS—Continued

County and city	Number of returns
Logan:	
Atlanta	36
Lincoln	351
Mount Pulaski	57
Miscellaneous	116
Total	560
McDonough:	
Blandinsville	25
Bushnell	102
Colchester	15
Macomb	268
Miscellaneous	52
Total	462
McHenry:	
Crystal Lake	251
Harvard	164
McHenry	99
Marengo	90
Woodstock	207
Miscellaneous	337
Total	1,148
McLean:	
Bloomington	1,460
Chenoa	44
Le Roy	61
Lexington	21
Normal	172
Miscellaneous	250
Total	2,008
Macon:	
Decatur	2,151
Maroa	38
Miscellaneous	100
Total	2,289
Macoupin:	
Benld	149
Carlinville	153
Gillespie	301
Girard	44
Mount Olive	277
Staunton	237
Virden	66
Miscellaneous	176
Total	1,403
Madison:	
Alton	1,662
Collinsville	282
East Alton	84
Edwardsville	364
Glen Carbon	95
Granite City	841
Highland	110
Livingston	33
Madison	161
Troy	22
Venice	45
Wood River	321
Worden	4
Miscellaneous	110
Total	4,134
Marion:	
Centralia	420
Odin	20
Marion—Continued.	
Salem	90
Sandoval	23
Miscellaneous	24
Total	577
Marshall:	
Henry	50
Lacon	63
Toluca	15
Wenona	36
Miscellaneous	24
Total	188
Mason:	
Havana	100
Mason City	74
Miscellaneous	73
Total	247
Massac:	
Brookport	10
Metropolis	90
Miscellaneous	5
Total	105
Menard:	
Athens	26
Petersburg	91
Miscellaneous	58
Total	175
Mercer:	
Aledo	163
Keithsburg	16
Miscellaneous	124
Total	303
Monroe:	
Columbia	73
Waterloo	76
Miscellaneous	15
Total	164
Montgomery:	
Hillsboro	159
Litchfield	157
Nokomis	59
Panama	60
Taylor Springs	8
Witt	15
Miscellaneous	42
Total	500
Morgan:	
Jacksonville	624
Waverly	36
Miscellaneous	95
Total	755
Moultrie:	
Lovington	29
Sullivan	58
Miscellaneous	45
Total	132

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS—Continued

County and city	Number of returns
Ogle:	
Mount Morris	99
Oregon	96
Polo	62
Rochelle	167
Miscellaneous	91
Total	515
Peoria:	
Averyville	1
Bartonville	30
Chillicothe	97
Elmwood	30
Peoria	4,892
Peoria Heights	5
Princeville	26
Miscellaneous	121
Total	5,202
Perry:	
Duquoin	218
Pinckneyville	51
Tamaroa	5
Willisville	2
Miscellaneous	8
Total	284
Piatt:	
Bement	27
Cerro Gordo	25
Monticello	132
Miscellaneous	106
Total	290
Pike:	
Barry	29
Griggsville	29
Pittsfield	114
Miscellaneous	60
Total	232
Pope:	
Golconda	17
Miscellaneous	2
Total	19
Pulaski:	
Mounds	78
Mound City	48
Miscellaneous	38
Total	164
Putnam:	
Granville	42
Miscellaneous	26
Total	68
Randolph:	
Chester	96
Coulterville	43
Percy	7
Red Bud	34
Sparta	94
Tilden	1
Miscellaneous	46
Total	321
Richland:	
Olney	120
Miscellaneous	2
Total	122
Rock Island:	
East Moline	201
Moline	1,292
Rock Island	1,172
Silvis	59
Miscellaneous	129
Total	2,853
St. Clair:	
Belleville	1,006
Dupo	71
East St. Louis	2,767
Freeburg	24
Lebanon	51
Lovejoy	4
Marissa	25
Mascoutah	46
National Stock Yards	52
New Athens	51
O'Fallon	99
Miscellaneous	352
Total	4,548
Saline:	
Carrier Mills	21
Eldorado	60
Harrisburg	315
Miscellaneous	51
Total	447
Sangamon:	
Auburn	67
Divernon	21
Pawnee	51
Pleasant Plains	41
Riverton	15
Springfield	3,504
Thayer	5
Miscellaneous	191
Total	3,895
Schuyler:	
Rushville	94
Miscellaneous	14
Total	108
Scott:	
Bluffs	33
Winchester	64
Miscellaneous	19
Total	116
Shelby:	
Moweaqua	30
Shelbyville	107
Windsor	13
Miscellaneous	45
Total	195
Stark:	
Toulon	66
Wyoming	37
Miscellaneous	35
Total	138
Stephenson:	
Freeport	984
Lena	25
Miscellaneous	59
Total	1,068

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

ILLINOIS—Continued

County and city	Number of returns
Tazewell:	
Delavan	63
East Peoria	32
Morton	75
Pekin	480
Washington	73
Miscellaneous	135
Total	858
Union:	
Anna	113
Jonesboro	16
Miscellaneous	37
Total	166
Vermilion:	
Danville	1,566
Georgetown	93
Hoopeston	207
Rossville	39
Westville	172
Miscellaneous	273
Total	2,350
Wabash:	
Mount Carmel	155
Miscellaneous	38
Total	193
Warren:	
Monmouth	312
Miscellaneous	138
Total	450
Washington:	
Nashville	59
Miscellaneous	31
Total	90
Wayne:	
Fairfield	51
Miscellaneous	12
Total	63
White:	
Carmi	77
Grayville	22
Norris City	2
Miscellaneous	8
Total	109
Whiteside:	
Fulton	65
Morrison	120
Prophetstown	43
Rock Falls	58
Sterling	431
Miscellaneous	50
Total	767
Will:	
Braidwood	20
Joliet	2,977
Lockport	182
Peotone	53
Plainfield	55
Rockdale	8
Steger	45
Wilmington	65
Miscellaneous	231
Total	3,636
Williamson:	
Carterville	60
Creal Springs	3
Herrin	307
Hurst	23
Johnston City	155
Marion	285
Miscellaneous	94
Total	927
Winnebago:	
Pecatonica	31
Rockford	4,637
South Beloit	3
Miscellaneous	82
Total	4,753
Woodford:	
El Paso	64
Eureka	94
Minonk	90
Roanoke	60
Miscellaneous	105
Total	413
State total	374,725

INDIANA

Adams:	
Berne	34
Decatur	206
Miscellaneous	18
Total	258
Allen:	
Fort Wayne	5,327
New Haven	55
Miscellaneous	74
Total	5,456
Bartholomew:	
Columbus	329
Hope	11
Miscellaneous	13
Total	353
Benton:	
Fowler	64
Miscellaneous	50
Total	114
Blackford:	
Hartford City	164
Montpelier	36
Total	200
Boone:	
Lebanon	140
Thorntown	24
Miscellaneous	30
Total	194
Brown: Miscellaneous	5

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Carroll:	
Delphi	46
Flora	22
Miscellaneous	24
Total	92
Cass:	
Logansport	541
Miscellaneous	8
Total	549
Clark:	
Jeffersonville	290
Miscellaneous	52
Total	342
Clay:	
Brazil	265
Clay City	18
Harmony	6
Miscellaneous	67
Total	356
Clinton:	
Frankfort	338
Miscellaneous	52
Total	390
Crawford: Miscellaneous	34
Daviess:	
Washington	252
Miscellaneous	32
Total	284
Dearborn:	
Aurora	110
Lawrenceburg	130
Miscellaneous	8
Total	248
Decatur:	
Greensburg	176
St. Paul	17
Miscellaneous	12
Total	205
DeKalb:	
Auburn	136
Butler	31
Garrett	140
Waterloo	18
Miscellaneous	12
Total	337
Delaware:	
Albany	11
Eaton	17
Muncie	1,149
Miscellaneous	23
Total	1,200
Dubois:	
Huntingburg	97
Jasper	81
Miscellaneous	12
Total	190
Elkhart:	
Elkhart	1,251
Goshen	325
Nappanee	90
Miscellaneous	75
Total	1,741
Fayette:	
Connersville	452
Miscellaneous	4
Total	456
Floyd:	
New Albany	775
Miscellaneous	7
Total	782
Fountain:	
Attica	125
Covington	37
Veedersburg	15
Miscellaneous	19
Total	196
Franklin:	
Brookville	82
Miscellaneous	18
Total	100
Fulton:	
Rochester	100
Miscellaneous	36
Total	136
Gibson:	
Fort Branch	23
Oakland City	78
Owensville	10
Princeton	206
Miscellaneous	57
Total	374
Grant:	
Fairmount	27
Gas City	24
Jonesboro	15
Marion	576
National Military Home	10
Upland	8
Miscellaneous	23
Total	683
Greene:	
Bloomfield	49
Jasonville	110
Linton	113
Worthington	22
Miscellaneous	14
Total	308
Hamilton:	
Arcadia	10
Noblesville	155
Sheridan	28
Miscellaneous	42
Total	235

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Hancock:	
Fortville	28
Greenfield	117
Shirley	4
Miscellaneous	38
Total	187
Harrison:	
Corydon	44
Miscellaneous	27
Total	71
Hendricks:	
Danville	64
Plainfield	42
Miscellaneous	48
Total	154
Henry:	
Knightstown	54
Middletown	24
Newcastle	307
Miscellaneous	71
Total	456
Howard:	
Greentown	15
Kokomo	692
Miscellaneous	13
Total	720
Huntington:	
Andrews	14
Huntington	421
Warren	22
Miscellaneous	34
Total	491
Jackson:	
Brownstown	22
Crothersville	14
Seymour	179
Miscellaneous	34
Total	249
Jasper:	
Remington	20
Rensselaer	95
Miscellaneous	20
Total	135
Jay:	
Dunkirk	51
Portland	128
Redkey	9
Miscellaneous	12
Total	200
Jefferson:	
Madison	142
Miscellaneous	15
Total	157
Jennings:	
North Vernon	65
Miscellaneous	8
Total	73
Johnson:	
Edinburg	47
Franklin	172
Greenwood	56
Miscellaneous	13
Total	288
Knox:	
Bicknell	196
Bruceville	3
Vincennes	508
Miscellaneous	62
Total	769
Kosciusko:	
Pierceton	4
Syracuse	37
Warsaw	174
Miscellaneous	94
Total	309
Lagrange:	
Lagrange	33
Miscellaneous	64
Total	97
Lake:	
Crown Point	223
East Chicago	2,662
Gary	5,635
Hammond	2,628
Hessville	39
Hobart	218
Lowell	56
Whiting	1,383
Miscellaneous	269
Total	13,113
La Porte:	
La Porte	775
Michigan City	831
Miscellaneous	68
Total	1,674
Lawrence:	
Bedford	473
Mitchell	63
Miscellaneous	23
Total	559
Madison:	
Alexandria	73
Anderson	917
Elwood	228
Lapel	9
Pendleton	31
Summitville	20
Miscellaneous	11
Total	1,289
Marion:	
Beech Grove	19
Broad Ripple	2
Indianapolis	18,157
Miscellaneous	717
Total	18,895

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Carroll:	
Delphi	46
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Miscellaneous	52
Total	342
Clay:	
Brazil	265
Clay City	18
Harmony	6
Miscellaneous	67
Total	356
Clinton:	
Frankfort	338
Miscellaneous	52
Total	390
Crawford: Miscellaneous	34
Daviess:	
Washington	252
Miscellaneous	32
Total	284
Dearborn:	
Aurora	110
Lawrenceburg	130
Miscellaneous	8
Total	248
Decatur:	
Greensburg	176
St. Paul	17
Miscellaneous	12
Total	205
DeKalb:	
Auburn	136
Butler	31
Garrett	140
Waterloo	18
Miscellaneous	12
Total	337
Delaware:	
Albany	11
Eaton	17
Muncie	1,149
Miscellaneous	23
Total	1,200
Dubois:	
Huntingburg	97
Jasper	81
Miscellaneous	12
Total	190
Elkhart:	
Elkhart	1,251
Goshen	325
Nappanee	90
Miscellaneous	75
Total	1,741
Fayette:	
Connersville	452
Miscellaneous	4
Total	456
Floyd:	
New Albany	775
Miscellaneous	7
Total	782
Fountain:	
Attica	125
Covington	37
Veedersburg	15
Miscellaneous	19
Total	196
Franklin:	
Brookville	82
Miscellaneous	18
Total	100
Fulton:	
Rochester	100
Miscellaneous	36
Total	136
Gibson:	
Fort Branch	23
Oakland City	78
Owensville	10
Princeton	206
Miscellaneous	57
Total	374
Grant:	
Fairmount	27
Gas City	24
Jonesboro	15
Marion	576
National Military Home	10
Upland	8
Miscellaneous	23
Total	683
Greene:	
Bloomfield	49
Jasonville	110
Linton	113
Worthington	22
Miscellaneous	14
Total	308
Hamilton:	
Arcadia	10
Noblesville	155
Sheridan	28
Miscellaneous	42
Total	235

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Hancock:	
Fortville	28
Greenfield	117
Shirley	4
Miscellaneous	38
Total	187
Harrison:	
Corydon	44
Miscellaneous	27
Total	71
Hendricks:	
Danville	64
Plainfield	42
Miscellaneous	48
Total	154
Henry:	
Knightstown	54
Middletown	24
Newcastle	307
Miscellaneous	71
Total	456
Howard:	
Greentown	15
Kokomo	692
Miscellaneous	13
Total	720
Huntington:	
Andrews	14
Huntington	421
Warren	22
Miscellaneous	34
Total	491
Jackson:	
Brownstown	22
Crothersville	14
Seymour	179
Miscellaneous	34
Total	249
Jasper:	
Remington	20
Rensselaer	95
Miscellaneous	20
Total	135
Jay:	
Dunkirk	51
Portland	128
Redkey	9
Miscellaneous	12
Total	200
Jefferson:	
Madison	142
Miscellaneous	15
Total	157
Jennings:	
North Vernon	65
Miscellaneous	8
Total	73
Johnson:	
Edinburg	47
Franklin	172
Greenwood	56
Miscellaneous	13
Total	288
Knox:	
Bicknell	196
Bruceville	3
Vincennes	508
Miscellaneous	62
Total	769
Kosciusko:	
Pierceton	4
Syracuse	37
Warsaw	174
Miscellaneous	94
Total	309
Lagrange:	
Lagrange	33
Miscellaneous	64
Total	97
Lake:	
Crown Point	223
East Chicago	2,662
Gary	5,635
Hammond	2,628
Hessville	39
Hobart	218
Lowell	56
Whiting	1,383
Miscellaneous	269
Total	13,113
La Porte:	
La Porte	775
Michigan City	831
Miscellaneous	68
Total	1,674
Lawrence:	
Bedford	473
Mitchell	63
Miscellaneous	23
Total	559
Madison:	
Alexandria	73
Anderson	917
Elwood	228
Lapel	9
Pendleton	31
Summitville	20
Miscellaneous	11
Total	1,289
Marion:	
Beech Grove	19
Broad Ripple	2
Indianapolis	18,157
Miscellaneous	717
Total	18,895

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Marshall:	
Argos	25
Bourbon	39
Bremen	68
Culver	112
Plymouth	153
Miscellaneous	10
Total	407
Martin:	
Loogootee	21
Shoals	5
Miscellaneous	1
Total	27
Miami:	
Converse	16
Peru	409
Miscellaneous	38
Total	463
Monroe:	
Bloomington	680
Miscellaneous	46
Total	726
Montgomery:	
Crawfordsville	308
Ladoga	29
Miscellaneous	48
Total	385
Morgan:	
Martinsville	106
Mooresville	30
Miscellaneous	16
Total	152
Newton:	
Goodland	38
Kentland	39
Morocco	27
Miscellaneous	25
Total	129
Noble:	
Albion	24
Kendallville	196
Ligonier	89
Miscellaneous	32
Total	341
Ohio: Rising Sun	14
Orange:	
French Lick	59
Orleans	31
Paoli	34
Miscellaneous	41
Total	165
Owen:	
Spencer	54
Miscellaneous	23
Total	77
Parke:	
Mecca	12
Montezuma	12
Parke—Continued.	
Rockville	55
Miscellaneous	23
Total	102
Perry:	
Cannelton	25
Tell City	74
Miscellaneous	6
Total	105
Pike:	
Petersburg	80
Winslow	24
Miscellaneous	17
Total	121
Porter:	
Chesterton	55
Valparaiso	382
Miscellaneous	59
Total	496
Posey:	
Mount Vernon	83
New Harmony	22
Miscellaneous	17
Total	122
Pulaski:	
Winamac	33
Miscellaneous	13
Total	46
Putnam:	
Greencastle	213
Miscellaneous	35
Total	248
Randolph:	
Ridgeville	14
Union City	84
Winchester	105
Miscellaneous	30
Total	233
Ripley:	
Batesville	114
Osgood	15
Miscellaneous	44
Total	173
Rush:	
Rushville	180
Miscellaneous	57
Total	237
St. Joseph:	
Mishawaka	892
Notre Dame	30
South Bend	4,902
Walkerton	31
Miscellaneous	98
Total	5,953
Scott:	
Scottsburg	29
Miscellaneous	8
Total	37

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

INDIANA—Continued

County and city	Number of returns
Shelby:	
Shelbyville	391
Miscellaneous	50
Total	441
Spencer:	
Rockport	38
Miscellaneous	21
Total	59
Starke:	
Knox	52
North Judson	29
Miscellaneous	23
Total	104
Steuben:	
Angola	93
Miscellaneous	54
Total	147
Sullivan:	
Dugger	31
Farmersburg	13
Hymera	20
Shelburn	32
Sullivan	181
Miscellaneous	52
Total	329
Switzerland:	
Vevay	22
Miscellaneous	3
Total	25
Tippecanoe:	
Layfayette	1,002
West Lafayette	117
Miscellaneous	35
Total	1,154
Tipton:	
Tipton	135
Miscellaneous	21
Total	156
Union:	
Liberty	83
Miscellaneous	18
Total	101
Vanderburg:	
Evansville	2,821
Howell	4
Miscellaneous	10
Total	2,835
Vermillion:	
Clinton	249
Universal	8
Miscellaneous	100
Total	357
Vigo:	
Terre Haute	2,453
West Terre Haute	51
Miscellaneous	35
Total	2,539
Wabash:	
North Manchester	81
Wabash	222
Miscellaneous	28
Total	331
Warren:	
Williamsport	28
Miscellaneous	21
Total	49
Warrick:	
Boonville	100
Newburg	26
Miscellaneous	14
Total	140
Washington:	
Salem	42
Miscellaneous	14
Total	56
Wayne:	
Cambridge City	86
Hagerstown	42
Richmond	1,136
Miscellaneous	68
Total	1,332
Wells:	
Bluffton	164
Miscellaneous	42
Total	206
White:	
Monon	29
Monticello	57
Miscellaneous	45
Total	131
Whitley:	
Columbia City	114
South Whitley	41
Miscellaneous	16
Total	171
State total	77,126

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IOWA

County and city	Number of returns
Adair:	
Adair	34
Greenfield	53
Miscellaneous	39
Total	126
Adams:	
Corning	45
Miscellaneous	31
Total	76
Allamakee:	
Lansing	22
Postville	53
Waukon	56
Miscellaneous	38
Total	169
Appanoose:	
Centerville	151
Cincinnati	9
Moulton	35
Mystic	46
Miscellaneous	78
Total	319
Audubon:	
Audubon	87
Miscellaneous	44
Total	131
Benton:	
Belle Plaine	109
Vinton	84
Miscellaneous	66
Total	259
Blackhawk:	
Cedar Falls	187
LaPorte City	72
Waterloo	1,549
Miscellaneous	259
Total	2,067
Boone:	
Boone	495
Madrid	95
Ogden	82
Miscellaneous	187
Total	859
Bremer:	
Sumner	63
Waverly	33
Miscellaneous	123
Total	219
Buchanan:	
Independence	102
Miscellaneous	39
Total	141
Buena Vista:	
Alta	76
Sioux Rapids	28
Storm Lake	136
Miscellaneous	76
Total	316
Butler:	
Clarksville	11
Greene	48
Parkersburg	35
Miscellaneous	28
Total	122
Calhoun:	
Lake City	61
Manson	85
Rockwell City	141
Miscellaneous	31
Total	318
Carroll:	
Carroll	97
Coon Rapids	37
Manning	62
Miscellaneous	21
Total	217
Cass:	
Anita	40
Atlantic	183
Griswold	38
Miscellaneous	75
Total	336
Cedar:	
Tipton	86
Miscellaneous	12
Total	98
Cerro Gordo:	
Clear Lake	146
Mason City	1,037
Miscellaneous	293
Total	1,476
Cherokee:	
Cherokee	187
Marcus	27
Miscellaneous	33
Total	247
Chickasaw:	
Nashua	28
New Hampton	60
Miscellaneous	32
Total	120
Clarke:	
Osceola	60
Miscellaneous	31
Total	91
Clay:	
Spencer	171
Miscellaneous	18
Total	189
Clayton:	
Elkader	44
Guttenberg	26
McGregor	48
Monona	8
Strawberry Point	21
Miscellaneous	9
Total	156

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IOWA—Continued

County and city	Number of returns
Clinton:	
Clinton	936
Dewitt	138
Miscellaneous	123
Total	1,197
Crawford:	
Denison	120
Manilla	37
Miscellaneous	52
Total	209
Dallas:	
Adel	46
Perry	194
Woodward	21
Miscellaneous	70
Total	331
Davis:	
Bloomfield	60
Miscellaneous	27
Total	87
Decatur:	
Lamoni	19
Leon	37
Miscellaneous	15
Total	71
Delaware:	
Manchester	88
Miscellaneous	43
Total	131
Des Moines:	
Burlington	871
West Burlington	86
Miscellaneous	221
Total	1,178
Dickinson:	
Spirit Lake	57
Miscellaneous	26
Total	83
Dubuque:	
Cascade	42
Dubuque	2,087
Dyersville	78
Miscellaneous	305
Total	2,512
Emmet:	
Estherville	159
Miscellaneous	44
Total	203
Fayette:	
Fayette	32
Oelwein	343
West Union	132
Miscellaneous	100
Total	607
Floyd:	
Charles City	201
Nora Springs	37
Floyd—Continued.	
Rockford	26
Miscellaneous	72
Total	336
Franklin:	
Hampton	73
Sheffield	32
Miscellaneous	41
Total	146
Fremont:	
Hamburg	47
Sidney	22
Tabor	14
Miscellaneous	30
Total	113
Greene:	
Grand Junction	18
Jefferson	120
Miscellaneous	26
Total	164
Grundy:	
Grundy Center	75
Reinbeck	53
Miscellaneous	63
Total	191
Guthrie:	
Guthrie Center	47
Panora	28
Stuart	39
Miscellaneous	53
Total	167
Hamilton:	
Jewell	45
Webster City	175
Miscellaneous	16
Total	236
Hancock:	
Britt	60
Garner	49
Miscellaneous	33
Total	142
Hardin:	
Ackley	51
Eldora	67
Iowa Falls	112
Miscellaneous	18
Total	248
Harrison:	
Dunlap	38
Logan	48
Missouri Valley	144
Woodbine	38
Miscellaneous	93
Total	361
Henry:	
Mount Pleasant	85
New London	37
Winfield	59
Miscellaneous	61
Total	242

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IOWA—Continued

County and city	Number of returns
Howard:	
Cresco	88
Miscellaneous	48
Total	136
Humboldt:	
Humboldt	79
Miscellaneous	61
Total	140
Ida:	
Holstein	9
Ida Grove	88
Miscellaneous	24
Total	121
Iowa:	
Marengo	70
Williamsburg	44
Miscellaneous	64
Total	178
Jackson:	
Bellevue	45
Maquoketa	104
Miscellaneous	58
Total	207
Jasper:	
Colfax	74
Monroe	12
Newton	220
Miscellaneous	35
Total	341
Jefferson:	
Fairfield	201
Miscellaneous	56
Total	257
Johnson:	
Iowa City	283
Miscellaneous	95
Total	378
Jones:	
Anamosa	111
Monticello	77
Miscellaneous	9
Total	197
Keokuk:	
Keota	49
Lancaster	11
Sigourney	70
What Cheer	16
Miscellaneous	35
Total	181
Kossuth:	
Algona	129
Miscellaneous	43
Total	172
Lee:	
Fort Madison	389
Keokuk	346
Miscellaneous	192
Total	927
Linn:	
Cedar Rapids	2,116
Marion	167
Mount Vernon	64
Miscellaneous	301
Total	2,648
Louisa:	
Columbus Junction	44
Wapello	37
Miscellaneous	37
Total	118
Lucas:	
Chariton	141
Miscellaneous	35
Total	176
Lyon:	
Rock Rapids	88
Miscellaneous	50
Total	138
Madison:	
Winterset	83
Miscellaneous	54
Total	137
Mahaska:	
New Sharon	28
Oskaloosa	283
Miscellaneous	80
Total	391
Marion:	
Knoxville	95
Melcher	19
Pella	23
Miscellaneous	57
Total	194
Marshall:	
Marshalltown	277
State Center	42
Miscellaneous	40
Total	359
Mills:	
Glenwood	46
Malvern	41
Miscellaneous	55
Total	142
Mitchell:	
Osage	112
Riceville	13
Miscellaneous	24
Total	149

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IOWA—Continued

County and city	Number of returns
Monona:	
Mapleton	35
Onawa	45
Miscellaneous	88
Total	168
Monroe:	
Albia	138
Buxton	45
Hiteman	59
Hocking	22
Lovilia	14
Miscellaneous	45
Total	323
Montgomery:	
Red Oak	217
Villisca	49
Miscellaneous	58
Total	324
Muscatine:	
Muscatine	546
West Liberty	83
Wilton Junction	36
Miscellaneous	73
Total	738
O'Brien:	
Hartley	53
Paullina	14
Primghar	9
Sanborn	47
Sheldon	129
Miscellaneous	35
Total	287
Osceola:	
Sibley	70
Miscellaneous	37
Total	107
Page:	
Clarinda	88
Shenandoah	141
Miscellaneous	62
Total	291
Palo Alto:	
Emmetsburg	69
West Bend	15
Miscellaneous	10
Total	94
Plymouth:	
Akron	41
Kingsley	48
Le Mars	184
Remsen	88
Miscellaneous	103
Total	464
Pocahontas:	
Fonda	56
Pocahontas	70
Rolfe	49
Miscellaneous	56
Total	231
Polk:	
Des Moines	5,881
Fort Des Moines	23
Valley Junction	236
Miscellaneous	553
Total	6,693
Pottawattamie:	
Avoca	48
Council Bluffs	1,670
Oakland	47
Walnut	70
Miscellaneous	361
Total	2,196
Poweshiek:	
Brooklyn	69
Grinnell	167
Montezuma	38
Miscellaneous	144
Total	418
Ringgold:	
Mount Ayr	37
Miscellaneous	26
Total	63
Sac:	
Odebolt	62
Sac City	116
Miscellaneous	59
Total	237
Scott:	
Bettendorf	115
Davenport	2,246
Rockingham	86
Miscellaneous	211
Total	2,658
Shelby:	
Harlan	129
Miscellaneous	42
Total	171
Sioux:	
Alton	23
Hawarden	76
Orange City	74
Rock Valley	38
Sioux Center	42
Miscellaneous	41
Total	294
Story:	
Ames	204
Nevada	115
Story City	77
Miscellaneous	88
Total	484
Tama:	
Dysart	18
Gladbrook	14
Tama	71
Toledo	69
Traer	67
Miscellaneous	37
Total	276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

IOWA—Continued

County and city	Number of returns
Taylor:	
Bedford	49
Lenox	21
Miscellaneous	25
Total	95
Union:	
Creston	240
Miscellaneous	78
Total	318
Van Buren:	
Farmington	11
Miscellaneous	38
Total	49
Wapello:	
Eddyville	35
Eldon	86
Ottumwa	963
Miscellaneous	197
Total	1,281
Warren:	
Indianola	109
Miscellaneous	34
Total	143
Washington:	
Brighton	29
Washington	174
Miscellaneous	48
Total	251
Wayne:	
Allerton	18
Corydon	45
Humeston	21
Seymour	30
Miscellaneous	39
Total	153
Webster:	
Fort Dodge	968
Lehigh	31
Miscellaneous	147
Total	1,146
Winnebago:	
Forest City	67
Lake Mills	33
Miscellaneous	41
Total	141
Winneshiek:	
Calmar	39
Decorah	141
Miscellaneous	12
Total	192
Woodbury:	
Correctionville	54
Sioux City	3,620
Miscellaneous	218
Total	3,892
Worth:	
Manly	8
Northwood	44
Miscellaneous	16
Total	68
Wright:	
Belmond	53
Clarion	129
Dows	45
Eagle Grove	198
Miscellaneous	111
Total	536
State total	49,476

KANSAS

Allen:	
Humboldt	74
Iola	191
La Harpe	5
Miscellaneous	28
Total	298
Anderson:	
Garnett	103
Miscellaneous	38
Total	141
Atchison:	
Atchison	450
Miscellaneous	30
Total	480
Barber:	
Kiowa	58
Medicine Lodge	53
Miscellaneous	97
Total	208
Barton:	
Ellinwood	96
Great Bend	273
Hoisington	158
Miscellaneous	127
Total	654
Bourbon:	
Fort Scott	269
Miscellaneous	20
Total	289

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KANSAS—Continued

County and city	Number of returns
Brown:	
Hiawatha	96
Horton	110
Miscellaneous	75
Total	281
Butler:	
Augusta	169
Douglass	44
Eldorado	482
Miscellaneous	262
Total	957
Chase:	
Cottonwood Falls	58
Miscellaneous	63
Total	121
Chautauqua:	
Cedarvale	32
Sedan	59
Miscellaneous	58
Total	149
Cherokee:	
Baxter Springs	199
Columbus	135
Galena	96
Scammon	56
Weir	34
West Mineral	8
Miscellaneous	32
Total	560
Cheyenne: Miscellaneous	136
Clark:	
Ashland	57
Miscellaneous	31
Total	88
Clay:	
Clay Center	143
Miscellaneous	68
Total	211
Cloud:	
Clyde	29
Concordia	183
Miscellaneous	84
Total	296
Coffey:	
Burlington	56
Miscellaneous	47
Total	103
Comanche:	
Coldwater	63
Protection	36
Miscellaneous	16
Total	115
Cowley:	
Arkansas City	437
Winfield	471
Miscellaneous	64
Total	972
Crawford:	
Arcadia	33
Arma	47
Cherokee	20
Croweburg	2
Franklin	17
Frontenac	38
Girard	82
Mulberry	73
Pittsburg	649
Radley	2
Miscellaneous	45
Total	1,008
Decatur:	
Oberlin	87
Miscellaneous	42
Total	129
Dickinson:	
Abilene	234
Herington	168
Solomon	28
Miscellaneous	127
Total	557
Doniphan:	
Troy	35
Miscellaneous	95
Total	130
Douglas:	
Baldwin City	38
Lawrence	437
Miscellaneous	27
Total	502
Edwards:	
Kinsley	176
Miscellaneous	184
Total	360
Elk:	
Howard	51
Miscellaneous	64
Total	115
Ellis:	
Ellis	94
Hays	162
Miscellaneous	24
Total	280
Ellsworth:	
Ellsworth	108
Wilson	45
Miscellaneous	72
Total	225
Finney:	
Garden City	180
Miscellaneous	18
Total	198
Ford:	
Dodge City	297
Miscellaneous	212
Total	509

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KANSAS—Continued

County and city	Number of returns
Franklin:	
Ottawa	226
Miscellaneous	37
Total	263
Geary:	
Fort Riley	35
Junction City	229
Miscellaneous	16
Total	280
Gove: Miscellaneous	85
Graham: Miscellaneous	39
Grant: Miscellaneous	37
Gray: Miscellaneous	103
Greeley: Miscellaneous	12
Greenwood:	
Eureka	275
Miscellaneous	246
Total	521
Hamilton:	
Syracuse	23
Miscellaneous	2
Total	25
Harper:	
Anthony	61
Harper	98
Miscellaneous	70
Total	229
Harvey:	
Halstead	53
Newton	372
Miscellaneous	65
Total	490
Haskell: Miscellaneous	71
Hodgeman: Miscellaneous	50
Jackson:	
Holton	92
Miscellaneous	35
Total	127
Jefferson:	
Valley Falls	40
Miscellaneous	92
Total	132
Jewell:	
Mankato	35
Miscellaneous	51
Total	86
Johnson:	
Olathe	95
Miscellaneous	183
Total	278
Kearny: Miscellaneous	29
Kingman:	
Kingman	112
Miscellaneous	81
Total	193
Kiowa:	
Greensburg	66
Miscellaneous	73
Total	139
Labette:	
Chetopa	17
Oswego	41
Parsons	430
Miscellaneous	53
Total	541
Lane: Miscellaneous	28
Leavenworth:	
Fort Leavenworth	58
Leavenworth	423
National Military Home	5
Miscellaneous	43
Total	529
Lincoln:	
Lincoln	60
Miscellaneous	52
Total	112
Linn:	
La Cygne	15
Pleasanton	30
Miscellaneous	40
Total	85
Logan: Miscellaneous	46
Lyon	
Emporia	444
Miscellaneous	88
Total	532
McPherson:	
Lindsborg	78
McPherson	169
Miscellaneous	141
Total	388
Marion:	
Florence	71
Hillsboro	46
Marion	133
Peabody	74
Miscellaneous	96
Total	420
Marshall:	
Blue Rapids	41
Frankfort	47
Marysville	106
Miscellaneous	31
Total	225
Meade: Miscellaneous	211
Miami:	
Osawatomie	93
Paola	125
Miscellaneous	20
Total	238

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KANSAS—Continued

County and city	Number of returns
Mitchell:	
Beloit	104
Miscellaneous	53
Total	157
Montgomery:	
Caney	87
Cherryvale	88
Coffeyville	343
Independence	412
Miscellaneous	35
Total	965
Morris:	
Council Grove	86
Miscellaneous	66
Total	152
Morton:	
Elkhart	38
Miscellaneous	9
Total	47
Nemaha:	
Sabetha	107
Seneca	46
Miscellaneous	12
Total	165
Neosho:	
Chanute	316
Erie	19
Miscellaneous	30
Total	365
Ness: Miscellaneous	82
Norton:	
Norton	98
Miscellaneous	51
Total	149
Osage:	
Burlingame	29
Osage City	41
Miscellaneous	84
Total	154
Osborne:	
Downs	21
Osborne	44
Miscellaneous	34
Total	99
Ottawa:	
Minneapolis	52
Miscellaneous	63
Total	115
Pawnee:	
Larned	139
Miscellaneous	105
Total	244
Phillips:	
Phillipsburg	55
Miscellaneous	43
Total	98
Pottawatomie:	
St. Marys	55
Wamego	71
Miscellaneous	91
Total	217
Pratt:	
Pratt	146
Miscellaneous	78
Total	224
Rawlins: Miscellaneous	164
Reno:	
Haven	38
Hutchinson	579
Miscellaneous	64
Total	681
Republic:	
Belleville	77
Miscellaneous	104
Total	181
Rice:	
Lyons	119
Sterling	77
Miscellaneous	80
Total	276
Riley:	
Manhattan	362
Miscellaneous	55
Total	417
Rooks: Miscellaneous	58
Rush: Miscellaneous	180
Russell:	
Russell	115
Miscellaneous	108
Total	223
Saline:	
Salina	561
Miscellaneous	81
Total	642
Scott:	
Scott City	36
Miscellaneous	5
Total	41
Sedgwick:	
Wichita	3,023
Miscellaneous	197
Total	3,220
Seward:	
Liberal	168
Miscellaneous	16
Total	184
Shawnee:	
Topeka	2,035
Miscellaneous	47
Total	2,082

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KANSAS—Continued

County and city	Number of returns
Sheridan: Miscellaneous	51
Sherman:	
Goodland	107
Miscellaneous	23
Total	130
Smith:	
Smith Center	61
Miscellaneous	55
Total	116
Stafford:	
St. John	91
Stafford	84
Miscellaneous	51
Total	226
Stanton: Miscellaneous	13
Stevens: Miscellaneous	52
Sumner:	
Caldwell	89
Conway Springs	34
Mulvane	22
Wellington	252
Miscellaneous	90
Total	487
Thomas:	
Colby	101
Miscellaneous	109
Total	210
Trego:	
Wakeeney	49
Miscellaneous	12
Total	61
Wabaunsee: Miscellaneous	112
Wallace: Miscellaneous	47
Washington:	
Washington	37
Miscellaneous	118
Total	155
Wichita: Miscellaneous	15
Wilson:	
Altoona	11
Fredonia	113
Neodesha	122
Miscellaneous	21
Total	267
Woodson:	
Yates Center	53
Miscellaneous	33
Total	86
Wyandotte:	
Bonner Springs	57
Rosedale	65
Kansas City	2,319
Miscellaneous	65
Total	2,506
State total	32,732

KENTUCKY

Adair: Columbia	8
Allen: Scottsville	16
Anderson:	
Lawrenceburg	43
Miscellaneous	1
Total	44
Ballard: Miscellaneous	12
Barren:	
Glasgow	90
Miscellaneous	9
Total	99
Bath: Miscellaneous	27
Bell:	
Middlesboro	227
Pineville	99
Miscellaneous	37
Total	363
Boone: Miscellaneous	54
Bourbon:	
Millersburg	14
Paris	390
Miscellaneous	11
Total	415
Boyd:	
Ashland	917
Catlettsburg	69
Miscellaneous	5
Total	991
Boyle:	
Danville	295
Miscellaneous	10
Total	305
Bracken:	
Augusta	43
Miscellaneous	14
Total	57
Breathitt:	
Jackson	32
Miscellaneous	3
Total	35
Breckinridge:	
Cloverport	21
Miscellaneous	22
Total	43
Bullitt: Miscellaneous	26
Butler: Miscellaneous	5

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KENTUCKY—Continued

County and city	Number of returns
Caldwell:	
Princeton	83
Miscellaneous	10
Total	93
Calloway:	
Murray	46
Miscellaneous	3
Total	49
Campbell:	
Bellevue	341
Dayton	294
Fort Thomas	604
Newport	1,286
Miscellaneous	63
Total	2,588
Carlisle:	
Bardwell	2
Miscellaneous	5
Total	7
Carroll:	
Carrollton	41
Miscellaneous	12
Total	53
Carter:	
Olive Hill	15
Miscellaneous	20
Total	35
Casey: Miscellaneous	6
Christian:	
Hopkinsville	255
Miscellaneous	37
Total	292
Clark:	
Winchester	393
Miscellaneous	7
Total	400
Clay: Miscellaneous	15
Crittenden:	
Marion	25
Miscellaneous	5
Total	30
Cumberland: Miscellaneous	3
Daviess:	
Owensboro	456
Miscellaneous	17
Total	473
Edmonson: Miscellaneous	12
Elliott: Miscellaneous	1
Estill:	
Irvine	51
Ravenna	63
Miscellaneous	7
Total	121
Fayette:	
Lexington	2,126
Miscellaneous	14
Total	2,140
Fleming:	
Flemingsburg	23
Miscellaneous	9
Total	32
Floyd:	
Prestonsburg	31
Wayland	12
Weeksbury	7
Miscellaneous	53
Total	103
Franklin:	
Frankfort	354
Miscellaneous	3
Total	357
Fulton:	
Fulton	91
Hickman	41
Miscellaneous	2
Total	134
Gallatin: Miscellaneous	11
Garrard:	
Lancaster	32
Miscellaneous	8
Total	40
Grant: Miscellaneous	30
Graves:	
Mayfield	206
Miscellaneous	6
Total	212
Grayson:	
Leitchfield	14
Miscellaneous	12
Total	26
Green: Miscellaneous	5
Greenup:	
Greenup	20
Russell	136
Miscellaneous	38
Total	194
Hancock: Miscellaneous	14
Hardin:	
Elizabethtown	52
Miscellaneous	16
Total	68
Harlan:	
Harlan	141
Miscellaneous	292
Total	433

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KENTUCKY—Continued

County and city	Number of returns
Harrison:	
Cynthiana	120
Miscellaneous	13
Total	133
Hart: Miscellaneous	16
Henderson:	
Henderson	314
Miscellaneous	7
Total	321
Henry:	
Eminence	26
Miscellaneous	24
Total	50
Hickman:	
Clinton	4
Miscellaneous	3
Total	7
Hopkins:	
Dawson Springs	33
Earlington	44
Madisonville	167
Mortons Gap	2
Miscellaneous	11
Total	257
Jackson: Miscellaneous	4
Jefferson:	
Louisville	13,283
Miscellaneous	303
Total	13,586
Jessamine:	
Nicholasville	75
Miscellaneous	10
Total	85
Johnson:	
Paintsville	62
Van Lear	13
Miscellaneous	9
Total	84
Kenton:	
Covington	2,825
Ludlow	235
Miscellaneous	102
Total	3,162
Knott: Miscellaneous	15
Knox:	
Barbourville	35
Miscellaneous	9
Total	44
Larue:	
Hodgenville	20
Miscellaneous	2
Total	22
Laurel:	
London	24
Miscellaneous	1
Total	25
Lawrence:	
Louisa	47
Miscellaneous	22
Total	69
Lee:	
Beattyville	15
Miscellaneous	9
Total	24
Leslie: Miscellaneous	3
Letcher:	
Jenkins	40
Miscellaneous	86
Total	126
Lewis:	
Vanceburg	15
Miscellaneous	12
Total	27
Lincoln:	
Stanford	36
Miscellaneous	15
Total	51
Livingston: Miscellaneous	6
Logan:	
Russellville	65
Miscellaneous	24
Total	89
Lyon:	
Eddyville	19
Miscellaneous	3
Total	22
McCracken:	
Paducah	840
Miscellaneous	2
Total	842
McCreary: Miscellaneous	20
McLean: Miscellaneous	10
Madison:	
Berea	48
Richmond	157
Miscellaneous	8
Total	213
Magoffin: Miscellaneous	24
Marion:	
Lebanon	55
Miscellaneous	5
Total	60
Marshall: Miscellaneous	13
Martin: Miscellaneous	18

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

KENTUCKY—Continued

County and city	Number of returns
Mason:	
Maysville	216
Miscellaneous	12
Total	228
Meade: Miscellaneous	7
Menifee: Miscellaneous	1
Mercer:	
Harrodsburg	101
Miscellaneous	11
Total	112
Metcalfe: Miscellaneous	1
Monroe: Miscellaneous	3
Montgomery: Mount Sterling	157
Morgan: Miscellaneous	11
Muhlenberg:	
Central City	70
Drakesboro	8
Greenville	66
Miscellaneous	22
Total	166
Nelson:	
Bardstown	58
Miscellaneous	28
Total	86
Nicholas:	
Carlisle	30
Miscellaneous	1
Total	31
Ohio: Miscellaneous	32
Oldham:	
La Grange	32
Miscellaneous	38
Total	70
Owen: Miscellaneous	18
Pendleton:	
Falmouth	21
Miscellaneous	16
Total	37
Perry:	
Hazard	157
Miscellaneous	84
Total	241
Pike:	
Hellier	5
Pikeville	85
Miscellaneous	167
Total	257
Powell: Miscellaneous	2
Pulaski:	
Burnside	36
Somerset	110
Miscellaneous	4
Total	150
Robertson: Miscellaneous	2
Rockcastle: Miscellaneous	26
Rowan: Miscellaneous	22
Russell: Miscellaneous	1
Scott:	
Georgetown	187
Miscellaneous	6
Total	193
Shelby:	
Shelbyville	110
Miscellaneous	6
Total	116
Simpson: Franklin	32
Spencer: Miscellaneous	10
Taylor: Campbellsville	36
Todd:	
Elkton	9
Miscellaneous	20
Total	29
Trigg: Miscellaneous	16
Trimble: Miscellaneous	3
Union:	
Morganfield	14
Sturgis	41
Uniontown	16
Miscellaneous	3
Total	74
Warren:	
Bowling Green	289
Miscellaneous	16
Total	305
Washington: Springfield	44
Wayne: Monticello	13
Webster:	
Providence	41
Sebree	2
Miscellaneous	19
Total	62
Whitley:	
Corbin	89
Williamsburg	61
Miscellaneous	21
Total	171
Wolfe: Miscellaneous	7
Woodford:	
Versailles	101
Miscellaneous	43
Total	144
State total	32,821

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

LOUISIANA

County and city	Number of returns
Acadia:	
Crowley	200
Rayne	83
Miscellaneous	89
Total	372
Allen:	
Elizabeth	45
Kinder	16
Oakdale	87
Miscellaneous	13
Total	161
Ascension:	
Donaldsonville	83
Miscellaneous	36
Total	119
Assumption:	
Napoleonville	37
Miscellaneous	40
Total	77
Avoyelles:	
Bunkie	51
Marksville	39
Miscellaneous	45
Total	135
Beauregard:	
De Ridder	133
Ludington	4
Merryville	25
Miscellaneous	15
Total	177
Bienville:	
Arcadia	50
Miscellaneous	62
Total	112
Bossier:	
Bossier	37
Miscellaneous	126
Total	163
Caddo:	
Cedar Grove	52
Oil City	49
Shreveport	4,312
Vivian	65
Miscellaneous	503
Total	4,981
Calcasieu:	
De Quincy	82
Ged	9
Lake Charles	726
Sulphur	45
Vinton	85
Westlake	12
Miscellaneous	24
Total	983
Caldwell: Miscellaneous	54
Cameron: Miscellaneous	1
Catahoula:	
Jonesville	10
Miscellaneous	20
Total	30
Claiborne:	
Haynesville	197
Homer	178
Miscellaneous	11
Total	386
Concordia:	
Ferriday	51
Vidalia	29
Miscellaneous	27
Total	107
De Soto:	
Mansfield	159
Miscellaneous	88
Total	247
East Baton Rouge:	
Baton Rouge	1,776
Miscellaneous	159
Total	1,935
East Carroll:	
Lake Providence	95
Miscellaneous	24
Total	119
East Feliciana:	
Jackson	5
Miscellaneous	35
Total	40
Evangeline:	
Ville Platte	36
Miscellaneous	42
Total	78
Franklin:	
Winnsboro	58
Miscellaneous	55
Total	113
Grant:	
Colfax	32
Miscellaneous	47
Total	79
Iberia:	
Jeanerette	72
New Iberia	145
Miscellaneous	35
Total	252
Iberville:	
Bayou Goula	11
Plaquemine	139
White Castle	28
Miscellaneous	21
Total	199

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

LOUISIANA—Continued

County and city	Number of returns
Jackson:	
Eros	12
Miscellaneous	32
Total	44
Jefferson:	
Gretna	80
Kenner	32
McDonoghville	37
Westwego	20
Miscellaneous	100
Total	269
Jefferson Davis:	
Jennings	93
Lake Arthur	16
Welsh	58
Miscellaneous	40
Total	207
Lafayette:	
Lafayette	315
Miscellaneous	48
Total	363
La Fourche:	
Matthews	1
Thibodaux	134
Miscellaneous	85
Total	220
La Salle: Miscellaneous	126
Lincoln:	
Ruston	192
Miscellaneous	29
Total	221
Livingston: Miscellaneous	32
Madison:	
Tallulah	100
Miscellaneous	27
Total	127
Morehouse:	
Bastrop	156
Miscellaneous	60
Total	216
Natchitoches:	
Natchitoches	101
Miscellaneous	66
Total	167
Orleans:	
New Orleans	19,430
Miscellaneous	679
Total	20,109
Ouachita:	
Monroe	1,015
West Monroe	78
Miscellaneous	144
Total	1,237
Plaquemine: Miscellaneous	46
Pointe Coupee:	
New Roads	24
Miscellaneous	70
Total	94
Rapides:	
Alexandria	835
Boyce	23
Glenmora	32
Lecompte	37
Pineville	44
Miscellaneous	232
Total	1,203
Red River: Miscellaneous	85
Richland:	
Alto	8
Rayville	70
Miscellaneous	50
Total	128
Sabine:	
Fisher	10
Pearson	14
Miscellaneous	48
Total	72
St. Bernard: Miscellaneous	85
St. Charles: Miscellaneous	98
St. Helena: Miscellaneous	3
St. James:	
Lutcher	40
Miscellaneous	69
Total	109
St. John the Baptist:	
Garyville	19
Miscellaneous	42
Total	61
St. Landry:	
Eunice	48
Opelousas	195
Washington	16
Miscellaneous	82
Total	341
St. Martin:	
Breaux Bridge	24
St. Martinville	24
Miscellaneous	14
Total	62
St. Mary:	
Berwick	14
Franklin	102
Morgan City	112
Patterson	49
Miscellaneous	38
Total	315
St. Tammany:	
Covington	83
Madisonville	13
Mandeville	24
Slidell	73
Miscellaneous	28
Total	221

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

LOUISIANA—Continued

County and city	Number of returns
Tangipahoa:	
Amite	47
Hammond	200
Independence	11
Kentwood	16
Miscellaneous	102
Total	376
Tensas: Miscellaneous	62
Terrebonne:	
Houma	116
Miscellaneous	36
Total	152
Union: Miscellaneous	48
Vermillion:	
Abbeville	88
Gueydan	36
Miscellaneous	47
Total	171
Vernon:	
Fullerton	19
Leesville	96
Vernon—Continued.	
Miscellaneous	57
Total	172
Washington:	
Bogalusa	254
Miscellaneous	33
Total	287
Webster:	
Minden	210
Miscellaneous	112
Total	322
West Baton Rouge: Miscellaneous	57
West Carroll: Miscellaneous	27
West Feliciana: Miscellaneous	39
Winn:	
Winnfield	96
Miscellaneous	6
Total	102
State total	38,996

MAINE

County and city	Number of returns
Androscoggin:	
Auburn	811
East Livermore	91
Lewiston	1,110
Lisbon	62
Mechanic Falls	53
Poland	20
Turner	8
Webster	19
Miscellaneous	4
Total	2,178
Aroostook:	
Ashland	18
Blaine	4
Bridgewater	27
Caribou	207
Eagle Lake	8
Easton	43
Fort Fairfield	184
Fort Kent	52
Frenchville	3
Grand Isle	1
Houlton	236
Island Falls	8
Limestone	46
Madawaska	3
Mapleton	10
Mars Hill	52
Monticello	27
Oakfield	7
Presque Isle	253
St. Agatha	1
Sherman	5
Stockholm	3
Van Buren	40
Washburn	14
Miscellaneous	47
Total	1,299
Cumberland:	
Bridgton	55
Brunswick	292
Cumberland—Continued.	
Cape Elizabeth	80
Cumberland	14
Freeport	53
Gorham	32
Gray	12
Harpswell	5
New Gloucester	12
Portland	4,360
Scarborough	34
South Portland	414
Standish	8
Westbrook	281
Windham	37
Yarmouth	57
Miscellaneous	59
Total	5,805
Franklin:	
Farmington	120
Jay	14
Phillips	16
Rangeley	48
Wilton	65
Miscellaneous	106
Total	369
Hancock:	
Bar Harbor	193
Blue Hill	14
Brooksville	1
Bucksport	31
Deer Isle	6
Ellsworth	91
Gouldsboro	4
Mount Desert	62
Stonington	14
Tremont	34
Miscellaneous	120
Total	570

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MAINE—Continued

County and city	Number of returns
Kennebec:	
Augusta	742
Benton	4
China	5
Clinton	18
Gardiner	220
Hallowell	55
Monmouth	6
Oakland	59
Vassalboro	22
Waterville	755
Winslow	8
Winthrop	64
Miscellaneous	66
Total	2,024
Knox:	
Camden	123
Rockland	315
Rockport	24
St. George	12
Thomaston	66
Union	9
Vinalhaven	19
Warren	16
Miscellaneous	16
Total	600
Lincoln:	
Boothbay	13
Boothbay Harbor	51
Bristol	11
Waldoboro	20
Wiscasset	23
Miscellaneous	78
Total	196
Oxford:	
Bethel	51
Dixfield	22
Fryeburg	36
Mexico	59
Norway	62
Oxford	17
Paris	73
Rumford	297
Miscellaneous	87
Total	704
Penobscot:	
Bangor	1,393
Brewer	117
Corinna	15
Dexter	77
East Millinocket	45
Enfield	6
Hampden	11
Lincoln	49
Milford	8
Millinocket	197
Newport	25
Old Town	127
Orono	72
Orrington	3
Patten	15
Miscellaneous	59
Total	2,219
Piscataquis:	
Brownville	30
Dover-Foxcroft	86
Greenville	52
Guilford	41
Milo	45
Monson	20
Piscataquis—Continued.	
Sangerville	11
Miscellaneous	25
Total	310
Sagadahoc:	
Bath	292
Bowdoinham	15
Richmond	37
Topsham	30
Miscellaneous	17
Total	391
Somerset:	
Anson	34
Bingham	25
Fairfield	79
Hartland	13
Madison	87
Norridgewock	6
Pittsfield	54
Skowhegan	142
Solon	4
Miscellaneous	76
Total	520
Waldo:	
Belfast	175
Searsport	18
Stockton Springs	0
Winterport	6
Miscellaneous	68
Total	267
Washington:	
Baileyville	42
Calais	110
Cherryfield	13
Danforth	20
East Machias	10
Eastport	87
Harrington	8
Jonesport	10
Lubec	32
Machias	33
Machiasport	5
Millbridge	10
Pembroke	3
Perry	1
Miscellaneous	48
Total	432
York:	
Berwick	36
Biddeford	327
Buxton	25
Eliot	13
Hollis	8
Kennebunk	105
Kennebunkport	44
Kittery	116
Lebanon	10
North Berwick	36
Old Orchard	60
Parsonsfield	17
Saco	237
Sanford	514
South Berwick	62
Wells	54
York	112
Miscellaneous	49
Total	1,825
State total	19,709

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MARYLAND

County and city	Number of returns
Allegany:	
Cumberland	1,619
Frostburg	141
Lonaconing	57
Mount Savage	47
Westernport	62
Miscellaneous	108
Total	2,034
Anne Arundel:	
Annapolis	677
Miscellaneous	431
Total	1,108
City of Baltimore	40,062
Baltimore:	
Catonsville	556
Towson	297
Miscellaneous	1,592
Total	2,445
Calvert: Miscellaneous	33
Caroline:	
Denton	43
Federalsburg	31
Miscellaneous	76
Total	150
Carroll:	
Union Bridge	44
Westminster	200
Miscellaneous	195
Total	439
Cecil:	
Elkton	128
North East	28
Port Deposit	47
Miscellaneous	225
Total	428
Charles: Miscellaneous	114
Dorchester:	
Cambridge	197
Hurlock	13
Miscellaneous	35
Total	245
Frederick:	
Brunswick	108
Frederick	593
Miscellaneous	210
Total	911
Garrett:	
Oakland	63
Miscellaneous	61
Total	124
Harford:	
Aberdeen	106
Belair	90
Havre de Grace	152
Miscellaneous	233
Total	581
Howard:	
Ellicott City	138
Miscellaneous	121
Total	259
Kent:	
Chestertown	113
Miscellaneous	68
Total	181
Montgomery:	
Rockville	183
Takoma Park	477
Miscellaneous	1,617
Total	2,277
Prince George:	
Capitol Heights	16
Hyattsville	241
Laurel	120
Mount Rainier	137
Miscellaneous	676
Total	1,190
Queen Anne:	
Centerville	72
Miscellaneous	52
Total	124
St. Marys: Miscellaneous	69
Somerset:	
Crisfield	74
Miscellaneous	71
Total	145
Talbot:	
Easton	216
St. Michaels	24
Miscellaneous	56
Total	296
Washington:	
Boonsboro	23
Hagerstown	1,193
Williamsport	55
Miscellaneous	177
Total	1,448
Wicomico:	
Salisbury	292
Miscellaneous	29
Total	321
Worcester:	
Berlin	42
Pocomoke City	76
Snow Hill	46
Miscellaneous	55
Total	219
Miscellaneous for the State:	
Foreign	5,272
From other districts	6,685
State total	67,160

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MASSACHUSETTS

County and city	Number of returns
Barnstable:	
Barnstable	342
Bourne	170
Chatham	76
Dennis	50
Falmouth	248
Harwich	94
Orleans	59
Provincetown	97
Sandwich	62
Yarmouth	67
Miscellaneous	60
Total	1,325
Berkshire:	
Adams	338
Cheshire	31
Clarksburg	2
Dalton	168
Great Barrington	274
Hinsdale	17
Lanesborough	38
Lee	178
Lenox	134
New Marlborough	7
North Adams	912
Pittsfield	2,560
Sheffield	44
Stockbridge	159
West Stockbridge	9
Williamstown	253
Miscellaneous	45
Total	5,169
Bristol:	
Acushnet	35
Attleboro	1,163
Dartmouth	207
Dighton	81
Easton	186
Fairhaven	372
Fall River	3,473
Freetown	35
Mansfield	275
New Bedford	3,643
North Attleboro	474
Norton	110
Raynham	43
Rehoboth	10
Seekonk	32
Somerset	98
Swansea	84
Taunton	1,418
Westport	56
Miscellaneous	6
Total	11,801
Dukes:	
Edgartown	43
Oak Bluffs	24
Tisbury	85
Miscellaneous	7
Total	159
Essex:	
Amesbury	500
Andover	738
Beverly	1,309
Danvers	512
Essex	47
Georgetown	57
Gloucester	883
Groveland	55
Hamilton	144
Haverhill	2,715
Essex—Continued.	
Ipswich	254
Lawrence	2,754
Lynn	5,751
Lynnfield	59
Manchester	206
Marblehead	638
Merrimac	82
Methuen	637
Middleton	33
Nahant	127
Newbury	45
Newburyport	716
North Andover	374
Peabody	1,074
Rockport	139
Rowley	28
Salem	2,513
Salisbury	44
Saugus	413
Swampscott	1,049
Wenham	59
West Newbury	11
Miscellaneous	101
Total	24,067
Franklin:	
Buckland	4
Colrain	21
Deerfield	89
Erving	18
Greenfield	740
Montague	266
Northfield	69
Orange	188
Shelburne	84
Sunderland	18
Whately	12
Miscellaneous	58
Total	1,567
Hampden:	
Agawam	126
Chester	49
Chicopee	1,022
East Longmeadow	27
Holyoke	3,099
Longmeadow	496
Ludlow	168
Monson	109
Palmer	297
Russell	36
Southwick	15
Springfield	8,638
Westfield	709
West Springfield	186
Wilbraham	59
Miscellaneous	47
Total	15,083
Hampshire:	
Amherst	303
Belchertown	18
Easthampton	263
Hadley	215
Hatfield	50
Huntington	37
Northampton	1,124
South Hadley	148
Ware	245
Williamsburg	43
Miscellaneous	71
Total	2,517

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Middlesex:	
Acton	123
Arlington	2,661
Ashland	107
Ayer	156
Bedford	102
Belmont	2,061
Billerica	181
Cambridge	7,104
Chelmsford	192
Concord	586
Dracut	62
Everett	1,580
Framingham	1,286
Groton	163
Holliston	110
Hopkinton	97
Hudson	310
Lexington	727
Lincoln	114
Littleton	65
Lowell	3,307
Malden	2,747
Marlborough	532
Maynard	219
Medford	3,102
Melrose	2,169
Natick	641
Newton	7,384
North Reading	22
Pepperell	90
Reading	671
Sherborn	47
Shirley	42
Somerville	6,386
Stoneham	508
Stow	40
Sudbury	54
Tewksbury	39
Townsend	36
Tyngsborough	18
Wakefield	817
Waltham	1,570
Watertown	2,076
Wayland	141
Westford	77
Weston	307
Wilmington	125
Winchester	1,562
Woburn	836
Miscellaneous	53
Total	53,405
Nantucket: Nantucket	195
Norfolk:	
Avon	52
Bellingham	34
Braintree	813
Brookline	8,807
Canton	356
Cohasset	275
Dedham	860
Foxborough	146
Franklin	347
Holbrook	117
Medfield	79
Medway	104
Millis	68
Milton	1,486
Needham	768
Norfolk	45
Norwood	744
Plainville	46
Quincy	3,849
Randolph	224
Sharon	224
Norfolk—Continued.	
Stoughton	284
Walpole	366
Wellesley	1,362
Westwood	130
Weymouth	737
Wrentham	90
Miscellaneous	94
Total	22,507
Plymouth:	
Abington	240
Bridgewater	299
Brockton	3,777
Duxbury	86
East Bridgewater	71
Hanover	133
Hanson	45
Hingham	519
Hull	86
Kingston	108
Lakeville	5
Marion	94
Marshfield	107
Mattapoisett	57
Middleborough	368
Norwell	38
Pembroke	30
Plymouth	666
Rochester	8
Rockland	547
Scituate	209
Wareham	224
West Bridgewater	59
Whitman	304
Miscellaneous	162
Total	8,242
Suffolk:	
Boston	50,212
Chelsea	1,271
Revere	1,031
Winthrop	1,499
Miscellaneous	118
Total	54,131
Worcester:	
Ashburnham	64
Athol	454
Auburn	329
Barre	81
Blackstone	46
Brookfield	77
Carlton	76
Clinton	360
Douglas	71
Dudley	35
Fitchburg	2,093
Gardner	675
Grafton	205
Hardwick	43
Harvard	60
Holden	110
Hopedale	130
Hubbardston	7
Lancaster	121
Leicester	132
Leominster	740
Lunenburg	30
Milford	2,522
Millbury	205
Millville	44
Northboro	221
Northbridge	281
North Brookfield	70

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Worcester—Continued.	
Oxford	93
Rutland	53
Shrewsbury	226
Southboro	136
Southbridge	456
Spencer	202
Sterling	34
Sturbridge	22
Sutton	27
Templeton	79
Upton	26
Uxbridge	206
Warren	72
Worcester—Continued.	
Webster	705
Westboro	171
West Boylston	36
West Brookfield	22
Westminster	35
Winchendon	201
Worcester	11,637
Miscellaneous	153
Total	23,874
State total	224,042

MICHIGAN

County and city	Number of returns
Alcona: Miscellaneous	31
Alger:	
Munising	120
Miscellaneous	20
Total	140
Allegan:	
Allegan	130
Otsego	83
Plainwell	80
Miscellaneous	130
Total	423
Alpena:	
Alpena	385
Miscellaneous	9
Total	394
Antrim:	
Mancelona	27
Miscellaneous	75
Total	102
Arenac: Miscellaneous	50
Baraga:	
Baraga	22
L'Anse	120
Miscellaneous	36
Total	178
Barry:	
Hastings	145
Nashville	29
Miscellaneous	56
Total	230
Bay:	
Bay City	1,520
Essexville	32
Miscellaneous	50
Total	1,602
Benzie:	
Frankfort	62
Miscellaneous	31
Total	93
Berrien:	
Benton Harbor	730
Berrien Springs	40
Buchanan	155
Niles	380
New Buffalo	39
St. Joseph	270
Three Oaks	60
Watervliet	53
Miscellaneous	152
Total	1,879
Branch:	
Bronson	60
Coldwater	210
Quincy	27
Union City	23
Miscellaneous	3
Total	323
Calhoun:	
Albion	275
Battle Creek	2,140
Homer	35
Marshall	190
Miscellaneous	42
Total	2,682
Cass:	
Cassopolis	50
Dowagiac	240
Marcellus	29
Miscellaneous	12
Total	331
Charlevoix:	
Boyne City	60
Charlevoix	80
East Jordan	54
Miscellaneous	14
Total	208
Cheboygan:	
Cheboygan	140
Miscellaneous	46
Total	186
Chippewa:	
Sault Ste. Marie	320
Miscellaneous	24
Total	344

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MICHIGAN—Continued

County and city	Number of returns
Clare:	
Clare	40
Miscellaneous	13
Total	53
Clinton:	
Ovid	25
St. Johns	110
Miscellaneous	31
Total	166
Crawford:	
Grayling	60
Miscellaneous	7
Total	67
Delta:	
Escanaba	520
Gladstone	110
Wells	17
Miscellaneous	39
Total	686
Dickinson:	
Iron Mountain	620
Norway	95
Vulcan	18
Miscellaneous	20
Total	753
Eaton:	
Bellevue	21
Charlotte	160
Eaton Rapids	92
Grand Ledge	110
Miscellaneous	51
Total	434
Emmet:	
Harbor Springs	74
Pellston	17
Petoskey	260
Miscellaneous	28
Total	379
Genesee:	
Clio	50
Fenton	101
Flint	5,931
Flushing	42
Mount Morris	53
Miscellaneous	161
Total	6,338
Gladwin:	
Gladwin	40
Miscellaneous	11
Total	51
Gogebic:	
Anvil location	29
Bessemer	138
Ironwood	623
Wakefield	52
Miscellaneous	58
Total	900
Grand Traverse:	
Traverse City	330
Miscellaneous	16
Total	346
Gratiot:	
Alma	180
Ithaca	68
St. Louis	33
Miscellaneous	60
Total	341
Hillsdale:	
Hillsdale	190
Jonesville	19
Reading	23
Miscellaneous	42
Total	274
Houghton:	
Atlantic Mine	13
Baltic	9
Calumet	220
Chassell	20
Dollar Bay	10
Hancock	232
Houghton	245
Hubbell	33
Kearsarge	1
Lake Linden	70
Laurium	140
Painesdale	6
South Range	11
Trimountain	1
Miscellaneous	25
Total	1,036
Huron:	
Bad Axe	100
Harbor Beach	84
Sebewaing	23
Miscellaneous	173
Total	380
Ingham:	
East Lansing	140
Lansing	3,190
Leslie	18
Mason	85
Williamston	20
Miscellaneous	55
Total	3,508
Ionia:	
Belding	100
Ionia	340
Lake Odessa	45
Lyons	12
Portland	34
Miscellaneous	52
Total	583
Iosco:	
East Tawas	36
Tawas City	20
Miscellaneous	15
Total	71

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MICHIGAN—Continued

County and city	Number of returns
Iron:	
Amasa	9
Caspian	30
Crystal Falls	95
Iron River	200
Stambaugh	45
Miscellaneous	19
Total	398
Isabella:	
Mount Pleasant	145
Miscellaneous	54
Total	199
Jackson:	
Jackson	2,580
Miscellaneous	148
Total	2,728
Kalamazoo:	
Kalamazoo	2,800
Vicksburg	46
Miscellaneous	152
Total	2,998
Kalkaska:	
Kalkaska	3
Miscellaneous	13
Total	16
Kent:	
Cedar Springs	33
Grand Rapids	13,780
Lowell	90
Rockford	80
Sparta	51
Miscellaneous	105
Total	14,139
Keweenaw:	
Mohawk	14
Miscellaneous	29
Total	43
Lake: Miscellaneous	9
Lapeer:	
Almont	34
Imlay City	63
Lapeer	140
Miscellaneous	134
Total	371
Leelanau: Miscellaneous	38
Lenawee:	
Adrian	500
Blissfield	45
Clinton	32
Hudson	73
Morenci	42
Tecumseh	95
Miscellaneous	121
Total	908
Livingston:	
Fowlerville	49
Howell	163
Miscellaneous	75
Total	287
Luce:	
Newberry	95
Miscellaneous	18
Total	113
Mackinac:	
St. Ignace	40
Miscellaneous	54
Total	94
Macomb:	
Halfway	214
Mount Clemens	880
New Baltimore	31
Richmond	38
Romeo	80
Roseville	50
Miscellaneous	320
Total	1,613
Manistee:	
Arcadia	7
Manistee	261
Miscellaneous	32
Total	300
Marquette:	
Champion	8
Ishpeming	304
Marquette	610
Negaunee	149
Republic	17
Miscellaneous	39
Total	1,127
Mason:	
Ludington	280
Scottville	22
Miscellaneous	3
Total	305
Mecosta:	
Big Rapids	140
Miscellaneous	40
Total	180
Menominee:	
Hermansville	15
Menominee	360
Miscellaneous	36
Total	411
Midland:	
Midland	281
Miscellaneous	21
Total	302
Missaukee: Miscellaneous	30
Monroe:	
Dundee	16
Monroe	800
Miscellaneous	70
Total	886
Montcalm:	
Carson City	40
Greenville	160

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MICHIGAN—Continued

County and city	Number of returns
Montcalm—Continued.	
Howard City	21
Miscellaneous	123
Total	344
Muskegon:	
Montague	20
Muskegon	1,415
Muskegon Heights	660
Whitehall	42
Miscellaneous	35
Total	2,172
Montmorency: Miscellaneous	21
Newaygo:	
Fremont	67
Newaygo	32
Miscellaneous	30
Total	129
Oakland:	
Berkley	32
Birmingham	1,040
Clawson	45
Farmington	202
Ferndale	566
Holly	78
Milford	91
Orion	71
Oxford	90
Pleasant Ridge	140
Pontiac	2,250
Rochester	200
Royal Oak	1,410
Miscellaneous	108
Total	6,323
Oceana:	
Hart	66
Pentwater	21
Shelby	31
Miscellaneous	25
Total	143
Ogemaw:	
West Branch	33
Miscellaneous	11
Total	44
Ontonagon:	
Greenland	5
Ontonagon	80
Rockland	3
Miscellaneous	41
Total	129
Osceola:	
Evart	32
Reed City	55
Miscellaneous	28
Total	115
Oscoda: Miscellaneous	14
Otsego: Gaylord	43
Ottawa:	
Coopersville	28
Grand Haven	320
Holland	670
Ottawa—Continued.	
Spring Lake	55
Zeeland	120
Miscellaneous	61
Total	1,254
Presque Isle:	
Onaway	19
Rogers City	115
Miscellaneous	16
Total	150
Roscommon: Miscellaneous	16
Saginaw:	
Carrollton	10
Chesaning	48
Saginaw	3,238
St. Charles	47
Miscellaneous	122
Total	3,465
St. Clair:	
Algonac	105
Marine City	160
Marysville	26
Port Huron	1,510
St. Clair	170
Yale	26
Miscellaneous	72
Total	2,069
St. Joseph:	
Constantine	60
Sturgis	240
Three Rivers	290
Miscellaneous	75
Total	665
Sanilac:	
Croswell	36
Marlette	20
Sandusky	44
Miscellaneous	89
Total	189
Schoolcraft:	
Manistique	150
Miscellaneous	3
Total	153
Shiawassee:	
Corunna	25
Durand	98
Owosso	430
Miscellaneous	82
Total	635
Tuscola:	
Caro	100
Cass City	40
Vassar	31
Miscellaneous	76
Total	247
Van Buren:	
Bangor	40
Decatur	30
Hartford	57

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MICHIGAN—Continued

County and city	Number of returns
Van Buren—Continued.	
Lawton	30
Paw Paw	100
South Haven	172
Miscellaneous	48
Total	477
Washtenaw:	
Ann Arbor	1,650
Chelsea	60
Manchester	30
Milan	70
Saline	61
Ypsilanti	610
Miscellaneous	36
Total	2,517
Wayne:	
Brightmoor	28
Dearborn	740
Detroit	92,775
Ecorse	240
Eloise	1
Wayne—Continued.	
Fordson (formerly Springwells)	582
Grosse Ile	80
Grosse Pointe	1,600
Hamtramck	580
Highland Park	2,650
Lincoln Park	120
Northville	230
Plymouth	300
River Rouge	490
Trenton	210
Wayne	240
Wyandotte	1,020
Miscellaneous	206
Total	102,092
Wexford:	
Cadillac	320
Miscellaneous	11
Total	331
State total	176,804

MINNESOTA

Aitkin:	
Aitkin	40
Miscellaneous	43
Total	83
Anoka:	
Anoka	89
Miscellaneous	23
Total	112
Becker:	
Detroit Lakes	136
Frazee	21
Miscellaneous	30
Total	187
Beltrami:	
Bemidji	204
Miscellaneous	31
Total	235
Benton:	
Sauk Rapids	22
Miscellaneous	33
Total	55
Big Stone:	
Graceville	31
Ortonville	68
Miscellaneous	34
Total	133
Blue Earth:	
Lake Crystal	11
Mankato	578
Miscellaneous	34
Total	623
Brown:	
New Ulm	204
Sleepy Eye	43
Springfield	51
Brown—Continued.	
Miscellaneous	19
Total	317
Carlton:	
Cloquet	228
Miscellaneous	92
Total	320
Carver:	
Chaska	49
Miscellaneous	91
Total	140
Cass:	
Cass Lake	66
Miscellaneous	56
Total	122
Chippewa:	
Montevideo	105
Miscellaneous	50
Total	155
Chisago: Miscellaneous	108
Clay:	
Barnesville	37
Moorhead	204
Miscellaneous	102
Total	343
Clearwater: Miscellaneous	32
Cook: Miscellaneous	9
Cottonwood:	
Mountain Lake	21
Windom	68
Miscellaneous	34
Total	123

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MINNESOTA—Continued

County and city	Number of returns
Crow Wing:	
Brainerd	221
Crosby	77
Ironton	37
Miscellaneous	47
Total	382
Dakota:	
Farmington	27
Hastings	74
South St. Paul	306
Miscellaneous	94
Total	501
Dodge:	
Kasson	32
Miscellaneous	63
Total	95
Douglas:	
Alexandria	112
Osakis	28
Miscellaneous	32
Total	172
Fairibault:	
Blue Earth	81
Wells	42
Winnebago	43
Miscellaneous	62
Total	228
Fillmore:	
Chatfield	11
Lanesboro	27
Preston	36
Rushford	7
Spring Valley	34
Miscellaneous	74
Total	189
Freeborn:	
Albert Lea	364
Miscellaneous	75
Total	439
Goodhue:	
Cannon Falls	26
Kenyon	37
Red Wing	323
Zumbrota	41
Miscellaneous	61
Total	488
Grant: Miscellaneous	80
Hennepin:	
Edina	6
Excelsior	113
Hopkins	114
Minneapolis	24,790
Richfield	13
Robbinsdale	98
St. Louis Park	16
Miscellaneous	221
Total	25,371
Houston:	
Caledonia	44
Miscellaneous	64
Total	108
Hubbard:	
Akeley	10
Park Rapids	47
Miscellaneous	7
Total	64
Isanti:	
Cambridge	22
Miscellaneous	68
Total	90
Itasca:	
Bovey	34
Coleraine	52
Deer River	1
Grand Rapids	90
Nashwauk	67
Miscellaneous	117
Total	361
Jackson:	
Jackson	63
Lakefield	30
Miscellaneous	54
Total	147
Kanabec:	
Mora	12
Miscellaneous	15
Total	27
Kandiyohi:	
Willmar	170
Miscellaneous	91
Total	261
Kittson:	
Hallock	26
Miscellaneous	24
Total	50
Koochiching:	
International Falls	204
Miscellaneous	36
Total	240
Lac qui Parle:	
Dawson	52
Madison	42
Miscellaneous	19
Total	113
Lake:	
Two Harbors	170
Miscellaneous	4
Total	174
Lake of the Woods:	
Baudette	21
Miscellaneous	6
Total	27

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MINNESOTA—Continued

County and city	Number of returns
Le Sueur:	
Le Sueur	53
Montgomery	23
New Prague	42
Waterville	18
Miscellaneous	44
Total	180
Lincoln: Miscellaneous	74
Lyon:	
Marshall	111
Tracy	92
Miscellaneous	78
Total	281
McLeod:	
Glencoe	50
Hutchinson	91
Miscellaneous	60
Total	201
Mahnomen:	
Mahnomen	15
Miscellaneous	6
Total	21
Marshall:	
Warren	52
Miscellaneous	60
Total	112
Martin:	
Fairmont	187
Miscellaneous	102
Total	289
Meeker:	
Litchfield	85
Miscellaneous	84
Total	169
Mille Lacs:	
Milaca	23
Princeton	32
Miscellaneous	29
Total	84
Morrison:	
Little Falls	136
Miscellaneous	53
Total	189
Mower:	
Austin	357
Miscellaneous	76
Total	433
Murray:	
Slayton	39
Miscellaneous	52
Total	91
Nicollet:	
St. Peter	91
Miscellaneous	21
Total	112
Nobles:	
Adrian	23
Worthington	119
Miscellaneous	67
Total	209
Norman:	
Ada	38
Miscellaneous	55
Total	93
Olmsted:	
Rochester	918
Miscellaneous	70
Total	988
Ottertail:	
Fergus Falls	340
Pelican Rapids	24
Perham	36
Miscellaneous	101
Total	501
Pennington:	
Thief River Falls	90
Miscellaneous	8
Total	98
Pine:	
Pine City	28
Sandstone	23
Miscellaneous	56
Total	107
Pipestone:	
Pipestone	125
Miscellaneous	52
Total	177
Polk:	
Crookston	221
East Grand Forks	81
Fosston	16
Miscellaneous	80
Total	398
Pope:	
Glenwood	73
Miscellaneous	36
Total	109
Ramsey:	
North St. Paul	63
St. Paul	13,594
White Bear Lake	187
Miscellaneous	23
Total	13,867
Red Lake:	
Red Lake Falls	15
Miscellaneous	14
Total	29
Redwood:	
Redwood Falls	73
Miscellaneous	94
Total	167

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MINNESOTA—Continued

County and city	Number of returns
Renville:	
Fairfax	10
Olivia	72
Renville	44
Miscellaneous	145
Total	271
Rice:	
Faribault	306
Northfield	162
Miscellaneous	18
Total	486
Rock:	
Luverne	102
Miscellaneous	37
Total	139
Roseau:	
Roseau	17
Warroad	12
Miscellaneous	15
Total	44
St. Louis:	
Aurora	28
Biwabik	24
Buhl	29
Chisholm	204
Duluth	5,136
Ely	170
Eveleth	306
Gilbert	49
Hibbing	816
Kinney	5
Mountain Iron	6
Proctor	170
Tower	26
Virginia	444
Miscellaneous	19
Total	7,432
Scott:	
Belleplaine	14
Jordan	28
Shakopee	58
Miscellaneous	20
Total	120
Sherburne: Miscellaneous	69
Sibley:	
Winthrop	27
Miscellaneous	102
Total	129
Stearns:	
Melrose	34
Paynesville	37
St. Cloud	544
Sauk Center	75
Miscellaneous	136
Total	826
Steele:	
Blooming Prairie	18
Owatonna	196
Miscellaneous	16
Total	230
Stevens:	
Morris	71
Miscellaneous	36
Total	107
Swift:	
Appleton	41
Benson	74
Miscellaneous	38
Total	153
Todd:	
Long Prairie	42
Staples	63
Miscellaneous	56
Total	161
Traverse:	
Browns Valley	23
Wheaton	50
Miscellaneous	14
Total	87
Wabasha:	
Lake City	93
Plainview	24
Wabasha	42
Miscellaneous	65
Total	224
Wadena:	
Wadena	95
Miscellaneous	22
Total	117
Waseca:	
Janesville	22
Waseca	109
Miscellaneous	29
Total	160
Washington:	
Stillwater	257
Miscellaneous	69
Total	326
Watonwan:	
Madelia	33
St. James	111
Miscellaneous	29
Total	173
Wilkin:	
Breckenridge	102
Miscellaneous	57
Total	159
Winona:	
St. Charles	17
Winona	680
Miscellaneous	34
Total	731

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MINNESOTA—Continued

County and city	Number of returns
Wright:	
Buffalo	51
Cokato	36
Delano	32
Monticello	12
Miscellaneous	91
Total	222
Yellow Medicine:	
Canby	62
Granite Falls	58
Miscellaneous	58
Total	178
State total	64,227

MISSISSIPPI

County and city	Number of returns
Adams:	
Natchez	499
Miscellaneous	2
Total	501
Alcorn:	
Corinth	201
Miscellaneous	1
Total	202
Amite:	
Gloster	21
Miscellaneous	13
Total	34
Attala:	
Kosciusko	94
Miscellaneous	22
Total	116
Benton: Miscellaneous	3
Bolivar:	
Cleveland	103
Rosedale	71
Shaw	71
Shelby	64
Miscellaneous	301
Total	610
Calhoun: Miscellaneous	12
Carroll: Miscellaneous	31
Chickasaw:	
Houston	31
Okolona	58
Miscellaneous	2
Total	91
Choctaw:	
Ackerman	15
Miscellaneous	2
Total	17
Claiborne:	
Port Gibson	55
Miscellaneous	11
Total	66
Clarke:	
Quitman	38
Stonewall	4
Miscellaneous	33
Total	75
Clay:	
West Point	96
Miscellaneous	4
Total	100
Coahoma:	
Clarksdale	572
Miscellaneous	253
Total	825
Copiah:	
Crystal Springs	48
Hazlehurst	72
Miscellaneous	24
Total	144
Covington:	
Collins	20
Miscellaneous	18
Total	38
DeSoto: Miscellaneous	74
Forrest:	
Hattiesburg	631
Miscellaneous	8
Total	639
Franklin:	
Bude	23
Miscellaneous	20
Total	43
George: Miscellaneous	13
Greene: Miscellaneous	40
Grenada:	
Grenada	148
Miscellaneous	17
Total	165
Hancock:	
Bay St. Louis	73
Miscellaneous	29
Total	102
Harrison:	
Biloxi	386
Gulfport	530
Lyman	12
Pass Christian	76
Miscellaneous	147
Total	1,151

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Hinds:	
Jackson	1,756
Miscellaneous	136
Total	1,892
Holmes:	
Durant	84
Lexington	83
Miscellaneous	115
Total	282
Humphreys:	
Belzoni	98
Miscellaneous	44
Total	142
Issaquena: Miscellaneous	32
Itawamba: Miscellaneous	6
Jackson:	
Moss Point	43
Pascagoula	57
Pecan Springs	74
Miscellaneous	10
Total	184
Jasper: Miscellaneous	28
Jefferson: Miscellaneous	51
Jefferson Davis: Miscellaneous	18
Jones:	
Ellisville	30
Laurel	540
Miscellaneous	20
Total	590
Kemper: Miscellaneous	60
LaFayette:	
Oxford	46
Miscellaneous	1
Total	47
Lamar:	
Lumberton	62
Sumrall	14
Miscellaneous	12
Total	88
Lauderdale:	
Meridian	1,036
Miscellaneous	112
Total	1,148
Lawrence: Miscellaneous	35
Leake: Miscellaneous	16
Lee:	
Tupelo	226
Miscellaneous	36
Total	262
Leflore:	
Greenwood	574
Itta Bena	61
Miscellaneous	173
Total	808
Lincoln:	
Brookhaven	196
Norfield	9
Miscellaneous	6
Total	211
Lowndes:	
Columbus	341
Miscellaneous	19
Total	360
Madison:	
Canton	207
Miscellaneous	27
Total	234
Marion:	
Columbia	90
Miscellaneous	12
Total	102
Marshall:	
Holly Springs	57
Miscellaneous	19
Total	76
Monroe:	
Aberdeen	103
Amory	56
Miscellaneous	10
Total	169
Montgomery:	
Winona	63
Miscellaneous	18
Total	81
Neshoba:	
Philadelphia	49
Miscellaneous	5
Total	54
Newton:	
Newton	27
Union	27
Miscellaneous	11
Total	65
Noxubee:	
Macon	43
Miscellaneous	73
Total	116
Oktibbeha:	
Starkville	58
Miscellaneous	10
Total	68
Panola:	
Batesville	28
Sardis	47
Miscellaneous	67
Total	142

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Pearl River:	
Picayune	68
Poplarville	53
Miscellaneous	17
Total	138
Perry:	
Richton	21
Miscellaneous	7
Total	28
Pike:	
McComb	340
Magnolia	36
Summit	34
Miscellaneous	30
Total	440
Pontotoc:	
Pontotoc	35
Miscellaneous	1
Total	36
Prentiss: Booneville	44
Quitman:	
Marks	38
Miscellaneous	65
Total	103
Rankin:	
Pelahatchie	8
Miscellaneous	15
Total	23
Scott:	
Forest	46
Miscellaneous	18
Total	64
Sharkey: Miscellaneous	96
Simpson: Miscellaneous	47
Smith: Miscellaneous	7
Stone:	
Wiggins	23
Miscellaneous	7
Total	30
Sunflower:	
Indianola	128
Moorhead	36
Ruleville	60
Miscellaneous	282
Total	506
Tallahatchie:	
Charleston	57
Tutwiler	30
Miscellaneous	159
Total	246
Tate:	
Senatobia	26
Miscellaneous	23
Total	49
Tippah: Miscellaneous	45
Tishomingo:	
Iuka	15
Miscellaneous	7
Total	22
Tunica: Miscellaneous	143
Union:	
New Albany	71
Miscellaneous	2
Total	73
Walthall: Tylertown	30
Warren:	
Vicksburg	1,001
Miscellaneous	23
Total	1,024
Washington:	
Greenville	589
Leland	123
Miscellaneous	209
Total	921
Wayne: Miscellaneous	40
Webster: Miscellaneous	18
Wilkinson:	
Woodville	34
Miscellaneous	17
Total	51
Winston:	
Louisville	44
Miscellaneous	13
Total	57
Yalobusha:	
Water Valley	98
Miscellaneous	33
Total	131
Yazoo:	
Yazoo City	268
Miscellaneous	57
Total	325
State total	17,196

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSOURI

County and city	Number of returns
Adair:	
Kirksville	190
Novinger	36
Miscellaneous	3
Total	229
Andrew:	
Savannah	40
Miscellaneous	30
Total	70
Atchison:	
Rockport	50
Tarkio	80
Miscellaneous	28
Total	158
Audrain:	
Mexico	240
Vandalia	34
Miscellaneous	26
Total	300
Barry:	
Cassville	8
Monett	80
Miscellaneous	10
Total	98
Barton:	
Lamar	45
Liberal	10
Miscellaneous	50
Total	105
Bates:	
Butler	55
Rich Hill	25
Miscellaneous	25
Total	105
Benton: Miscellaneous	15
Bollinger: Miscellaneous	12
Boone:	
Centralia	48
Columbia	388
Miscellaneous	14
Total	450
Buchanan:	
St. Joseph	2,720
Miscellaneous	15
Total	2,735
Butler:	
Poplar Bluff	192
Miscellaneous	8
Total	200
Caldwell:	
Braymer	15
Hamilton	6
Miscellaneous	4
Total	25
Callaway:	
Fulton	97
Miscellaneous	14
Total	111
Cape Girardeau:	
Cape Girardeau	382
Jackson	50
Miscellaneous	14
Total	446
Carroll:	
Carrollton	155
Norborne	30
Miscellaneous	20
Total	205
Carter: Miscellaneous	7
Cass:	
Harrisonville	45
Pleasant Hill	45
Miscellaneous	50
Total	140
Cedar:	
Eldorado Springs	6
Miscellaneous	3
Total	9
Chariton:	
Brunswick	35
Salisbury	45
Miscellaneous	32
Total	112
Christian: Miscellaneous	5
Clark:	
Kahoka	15
Miscellaneous	17
Total	32
Clay:	
Excelsior Springs	120
Liberty	115
Miscellaneous	85
Total	320
Clinton:	
Cameron	85
Lathrop	20
Plattsburg	75
Miscellaneous	10
Total	190
Cole:	
Jefferson City	420
Miscellaneous	10
Total	430
Cooper:	
Boonville	120
Miscellaneous	23
Total	143
Crawford: Miscellaneous	25

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSOURI—Continued

County and city	Number of returns
Dade:	
Greenfield	7
Miscellaneous	1
Total	8
Dallas: Miscellaneous	5
Daviess:	
Gallatin	30
Pattonsburg	4
Miscellaneous	9
Total	43
Da Kalb:	
Maysville	10
Miscellaneous	25
Total	35
Dent:	
Salem	30
Miscellaneous	1
Total	31
Douglas: Miscellaneous	5
Dunklin:	
Campbell	10
Cardwell	7
Kennett	59
Malden	39
Senath	5
Miscellaneous	12
Total	132
Franklin:	
Pacific	36
Union	32
Washington	95
Miscellaneous	81
Total	244
Gasconade:	
Herman	22
Miscellaneous	31
Total	53
Gentry:	
Albany	30
King City	40
Stanberry	35
Miscellaneous	3
Total	108
Greene:	
Ash Grove	4
Republic	5
Springfield	1,260
Miscellaneous	6
Total	1,275
Grundy:	
Trenton	165
Miscellaneous	10
Total	175
Harrison:	
Bethany	25
Cainsville	4
Harrison—Continued.	
Miscellaneous	10
Total	39
Henry:	
Clinton	130
Deepwater	10
Windsor	24
Miscellaneous	10
Total	174
Holt:	
Mound City	22
Miscellaneous	75
Total	97
Howard:	
Fayette	66
Glasgow	26
Miscellaneous	30
Total	122
Howell:	
Mountain View	5
West Plains	65
Willow Springs	15
Miscellaneous	2
Total	87
Iron: Miscellaneous	27
Jackson:	
Independence	520
Kansas City	21,200
Lees Summit	70
Mount Washington	18
Miscellaneous	270
Total	22,078
Jasper:	
Carl Junction	15
Carterville	10
Carthage	200
Duenweg	3
Joplin	1,120
Sarcoxie	25
Webb City	150
Miscellaneous	10
Total	1,533
Jefferson:	
Crystal City	88
De Soto	85
Festus	73
Miscellaneous	85
Total	331
Johnson:	
Holden	35
Warrensburg	95
Miscellaneous	30
Total	160
Knox:	
Edina	31
Miscellaneous	16
Total	47

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSOURI—Continued

County and city	Number of returns
La Clede:	
Lebanon	30
Miscellaneous	4
Total	34
Lafayette:	
Higginsville	75
Lexington	150
Odessa	40
Miscellaneous	75
Total	340
Lawrence:	
Aurora	55
Marionville	15
Mount Vernon	12
Pierce City	15
Miscellaneous	5
Total	102
Lewis:	
Canton	35
Le Grange	14
Miscellaneous	24
Total	73
Lincoln:	
Elsberry	10
Troy	41
Miscellaneous	30
Total	81
Linn:	
Brookfield	85
Marceline	72
Miscellaneous	39
Total	196
Livingston:	
Chillicothe	123
Miscellaneous	15
Total	138
McDonald: Miscellaneous	15
Macon:	
Bevier	21
La Plata	30
Macon	78
Miscellaneous	21
Total	150
Madison:	
Fredericktown	36
Miscellaneous	2
Total	38
Maries: Miscellaneous	4
Marion:	
Hannibal	596
Palmyra	39
Miscellaneous	9
Total	644
Mercer:	
Princeton	15
Miscellaneous	1
Total	16
Miller:	
Eldon	30
Miscellaneous	3
Total	33
Mississippi:	
Charleston	63
East Prairie	13
Miscellaneous	7
Total	83
Moniteau:	
California	60
Tipton	6
Miscellaneous	1
Total	67
Monroe:	
Monroe City	41
Paris	29
Miscellaneous	7
Total	77
Montgomery:	
Montgomery	15
Wellsville	22
Miscellaneous	27
Total	64
Morgan:	
Versailles	30
Miscellaneous	4
Total	34
New Madrid:	
Gideon	7
Morehouse	11
New Madrid	37
Parma	7
Portageville	20
Miscellaneous	14
Total	96
Newton:	
Granby	6
Neosho	100
Seneca	10
Miscellaneous	3
Total	119
Nodaway:	
Maryville	130
Miscellaneous	60
Total	190
Oregon:	
Thayer	18
Miscellaneous	3
Total	21
Osage: Miscellaneous	23
Ozark: Miscellaneous	1
Pemiscot:	
Caruthersville	145
Hayti	35
Miscellaneous	26
Total	206

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSOURI—Continued

County and city	Number of returns
Perry:	
Perryville	32
Miscellaneous	7
Total	39
Pettis:	
Sedalia	500
Miscellaneous	25
Total	525
Phelps:	
Newburg	11
Rolla	68
St. James	6
Miscellaneous	3
Total	88
Pike:	
Bowling Green	37
Louisiana	121
Miscellaneous	33
Total	191
Platte: Miscellaneous	70
Polk:	
Bolivar	20
Miscellaneous	10
Total	30
Pulaski: Miscellaneous	23
Putnam:	
Unionville	35
Miscellaneous	4
Total	39
Ralls: Miscellaneous	22
Randolph:	
Higbee	13
Huntsville	13
Moberly	426
Miscellaneous	4
Total	456
Ray:	
Richmond	80
Miscellaneous	60
Total	140
Reynolds: Miscellaneous	17
Ripley:	
Doniphan	23
Miscellaneous	1
Total	24
St Charles:	
St Charles	326
Miscellaneous	50
Total	376
St. Clair:	
Appleton City	10
Osceola	10
Miscellaneous	7
Total	27
St. Francois:	
Bonne Terre	124
Desloge	57
Elvins	29
Farmington	98
Flat River	103
Miscellaneous	99
Total	510
Ste. Genevieve:	
Ste. Genevieve	55
Miscellaneous	11
Total	66
St. Louis:	
Clayton	986
Ferguson	238
Kirkwood	586
Maplewood	670
Richmond Heights	250
University City	1,392
Webster Groves	1,784
Wellston	141
Miscellaneous	1,576
Total	7,623
Saline:	
Marshall	200
Slater	95
Sweet Springs	25
Miscellaneous	50
Total	370
Schuyler: Miscellaneous	24
Scotland:	
Memphis	17
Miscellaneous	9
Total	26
Scott:	
Chaffee	59
Illmo	44
Oran	13
Sikeston	114
Miscellaneous	43
Total	273
Shannon: Miscellaneous	7
Shelby:	
Clarence	15
Shelbina	20
Miscellaneous	21
Total	56
Stoddard:	
Bernie	4
Bloomfield	19
Dexter	35
Miscellaneous	20
Total	78
Stone: Miscellaneous	7
Sullivan:	
Milan	20
Miscellaneous	15
Total	35

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MISSOURI—Continued

County and city	Number of returns
Taney: Miscellaneous	9
Texas: Miscellaneous	10
Vernon:	
Nevada	210
Miscellaneous	10
Total	220
Warren: Miscellaneous	40
Washington: Miscellaneous	24
Wayne:	
Piedmont	15
Miscellaneous	18
Total	33
Webster:	
Marshfield	10
Webster—Continued.	
Miscellaneous	5
Total	15
Worth:	
Grant City	10
Miscellaneous	3
Total	13
Wright:	
Mountain Grove	10
Miscellaneous	10
Total	20
City of St. Louis	51,652
State total	99,509

MONTANA

County and city	Number of returns
Beaverhead:	
Dillon	167
Miscellaneous	106
Total	273
Big Horn:	
Hardin	70
Miscellaneous	21
Total	91
Blaine:	
Chinook	80
Miscellaneous	50
Total	130
Broadwater: Miscellaneous	48
Carbon:	
Red Lodge	232
Miscellaneous	88
Total	320
Carter: Miscellaneous	37
Cascade:	
Great Falls	1,623
Miscellaneous	268
Total	1,891
Chouteau:	
Fort Benton	48
Miscellaneous	78
Total	126
Custer:	
Miles City	324
Miscellaneous	27
Total	351
Daniels:	
Scobey	86
Miscellaneous	39
Total	125
Dawson:	
Glendive	79
Miscellaneous	100
Total	179
Deerlodge:	
Anaconda	759
Miscellaneous	5
Total	764
Fallon:	
Baker	36
Miscellaneous	15
Total	51
Fergus:	
Lewistown	423
Miscellaneous	161
Total	584
Flathead:	
Kalispell	250
Whitefish	106
Miscellaneous	61
Total	417
Gallatin:	
Bozeman	312
Three Forks	48
Miscellaneous	92
Total	452
Garfield: Miscellaneous	31
Glacier:	
Cut Bank	42
Miscellaneous	16
Total	58
Golden Valley: Miscellaneous	14
Granite:	
Philipsburg	70
Miscellaneous	29
Total	99

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

MONTANA—Continued

County and city	Number of returns
Hill:	
Havre	250
Miscellaneous	32
Total	282
Jefferson: Miscellaneous	81
Judith Basin: Miscellaneous	127
Lake:	
Polson	40
Miscellaneous	55
Total	95
Lewis and Clark:	
East Helena	46
Helena	1,074
Miscellaneous	65
Total	1,185
Liberty: Miscellaneous	15
Lincoln:	
Eureka	27
Libby	69
Miscellaneous	52
Total	148
McCone: Miscellaneous	14
Madison:	
Ennis	16
Miscellaneous	95
Total	111
Meagher: Miscellaneous	82
Mineral: Miscellaneous	47
Missoula:	
Missoula	697
Miscellaneous	45
Total	742
Musselshell:	
Roundup	158
Miscellaneous	104
Total	262
Park:	
Livingston	356
Miscellaneous	63
Total	419
Petroleum: Miscellaneous	38
Phillips:	
Malta	70
Miscellaneous	35
Total	105
Pondera: Miscellaneous	103
Powder River: Miscellaneous	31
Powell:	
Deer Lodge	207
Miscellaneous	40
Total	247
Prairie: Miscellaneous	36
Ravallie:	
Hamilton	79
Miscellaneous	54
Total	133
Richland:	
Sidney	69
Miscellaneous	40
Total	109
Roosevelt:	
Poplar	32
Wolf Point	60
Miscellaneous	72
Total	164
Rosebud:	
Forsyth	70
Miscellaneous	51
Total	121
Sanders: Miscellaneous	68
Sheridan: Miscellaneous	163
Silver Bow:	
Butte	3,055
Walkerville	58
Miscellaneous	129
Total	3,242
Stillwater: Miscellaneous	97
Sweet Grass:	
Big Timber	64
Miscellaneous	15
Total	79
Teton:	
Chouteau	41
Miscellaneous	42
Total	83
Toole: Miscellaneous	283
Treasure: Miscellaneous	19
Valley:	
Glasgow	112
Miscellaneous	98
Total	210
Wheatland:	
Harlowton	76
Miscellaneous	38
Total	114
Wibaux: Miscellaneous	19
Yellowstone:	
Billings	961
Laurel	74
Miscellaneous	41
Total	1,079
State total	16,191

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEBRASKA

County and city	Number of returns
Adams:	
Hastings	646
Miscellaneous	42
Total	688
Antelope:	
Neligh	45
Miscellaneous	73
Total	118
Arthur: Miscellaneous	6
Banner: Miscellaneous	12
Blaine: Miscellaneous	7
Boone:	
Albion	101
St. Edwards	46
Miscellaneous	74
Total	221
Box Butte:	
Alliance	295
Miscellaneous	37
Total	332
Boyd: Miscellaneous	58
Brown:	
Ainsworth	47
Long Pine	14
Miscellaneous	3
Total	64
Buffalo:	
Kearney	293
Ravenna	59
Shelton	22
Miscellaneous	101
Total	475
Burt:	
Lyons	76
Oakland	164
Tekamah	81
Miscellaneous	40
Total	361
Butler:	
David City	133
Miscellaneous	199
Total	332
Cass:	
Plattsmouth	122
Weeping Water	36
Miscellaneous	161
Total	319
Cedar:	
Hartington	79
Randolph	76
Miscellaneous	162
Total	317
Chase: Miscellaneous	70
Cherry:	
Valentine	41
Miscellaneous	74
Total	115
Cheyenne:	
Sidney	123
Miscellaneous	45
Total	168
Clay:	
Sutton	25
Miscellaneous	126
Total	151
Colfax:	
Schuyler	108
Miscellaneous	207
Total	315
Cuming:	
West Point	134
Wisner	127
Miscellaneous	99
Total	360
Custer:	
Broken Bow	85
Sargent	17
Miscellaneous	106
Total	208
Dakota:	
South Sioux City	37
Miscellaneous	67
Total	104
Dawes:	
Chadron	147
Crawford	45
Miscellaneous	23
Total	215
Dawson:	
Cozad	58
Gothenburg	68
Lexington	85
Miscellaneous	44
Total	255
Deuel:	
Chappell	33
Miscellaneous	17
Total	50
Dixon:	
Ponca	46
Wakefield	85
Miscellaneous	127
Total	258
Dodge:	
Fremont	652
Hooper	129
North Bend	49

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEBRASKA—Continued

County and city	Number of returns
Dodge—Continued.	
Scribner	106
Miscellaneous	98
Total	1,034
Douglas:	
Omaha	11,353
Miscellaneous	347
Total	11,700
Dundy:	
Benkelman	30
Miscellaneous	12
Total	42
Fillmore:	
Geneva	74
Miscellaneous	81
Total	155
Franklin:	
Franklin	36
Miscellaneous	70
Total	106
Frontier:	
Curtis	21
Miscellaneous	47
Total	68
Furnas:	
Beaver City	28
Cambridge	55
Miscellaneous	108
Total	191
Gage:	
Beatrice	386
Wymore	75
Miscellaneous	92
Total	553
Garden: Miscellaneous	61
Garfield: Burwell	32
Gosper: Miscellaneous	28
Grant: Miscellaneous	70
Greeley: Miscellaneous	69
Hall:	
Grand Island	786
Miscellaneous	56
Total	842
Hamilton:	
Aurora	113
Miscellaneous	87
Total	200
Harlan:	
Alma	30
Miscellaneous	69
Total	99
Hayes: Miscellaneous	5
Hitchcock: Miscellaneous	80
Holt:	
Atkinson	46
O'Neill	48
Miscellaneous	62
Total	156
Hooper: Miscellaneous	18
Howard:	
St. Paul	55
Miscellaneous	28
Total	83
Jefferson:	
Fairbury	274
Miscellaneous	95
Total	369
Johnson:	
Tecumseh	62
Miscellaneous	54
Total	116
Kearney:	
Minden	73
Miscellaneous	43
Total	116
Keith:	
Ogallala	42
Miscellaneous	37
Total	79
Keya Paha: Miscellaneous	17
Kimball:	
Kimball	70
Miscellaneous	22
Total	92
Knox:	
Bloomfield	44
Creighton	69
Miscellaneous	113
Total	226
Lancaster:	
Bethany	23
College View	26
Havelock	68
Lincoln	3,607
University Place	108
Miscellaneous	136
Total	3,968
Lincoln:	
North Platte	384
Miscellaneous	85
Total	469
Logan: Miscellaneous	25
Loup: Miscellaneous	4
McPherson: Miscellaneous	7
Madison:	
Madison	103
Newman Grove	32

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEBRASKA—Continued

County and city	Number of returns
Madison—Continued.	
Norfolk	398
Tilden	35
Miscellaneous	45
Total	613
Merrick:	
Central City	120
Miscellaneous	85
Total	205
Morrill:	
Bayard	44
Bridgeport	49
Miscellaneous	13
Total	106
Nance:	
Genoa	34
Miscellaneous	67
Total	101
Nemaha:	
Auburn	118
Miscellaneous	62
Total	180
Nuckolls:	
Superior	120
Miscellaneous	70
Total	190
Otoe:	
Nebraska City	242
Miscellaneous	109
Total	351
Pawnee:	
Pawnee City	52
Miscellaneous	25
Total	77
Perkins: Miscellaneous	53
Phelps:	
Holdrege	115
Miscellaneous	55
Total	170
Pierce:	
Pierce	55
Plainview	50
Miscellaneous	29
Total	134
Platte:	
Columbus	320
Miscellaneous	145
Total	465
Polk:	
Osceola	41
Stromsburg	52
Miscellaneous	38
Total	131
Red Willow:	
McCook	225
Miscellaneous	50
Total	275
Richardson:	
Falls City	215
Humboldt	58
Miscellaneous	53
Total	326
Rock: Miscellaneous	24
Saline:	
Crete	132
De Witt	39
Friend	43
Wilber	82
Miscellaneous	81
Total	377
Sarpy: Miscellaneous	85
Saunders:	
Ashland	60
Wahoo	153
Miscellaneous	198
Total	411
Scotts Bluff:	
Gering	72
Mitchell	93
Scottsbluff	330
Miscellaneous	80
Total	575
Seward:	
Seward	175
Miscellaneous	107
Total	282
Sheridan:	
Gordon	48
Miscellaneous	117
Total	165
Sherman:	
Loup City	41
Miscellaneous	21
Total	62
Sioux: Miscellaneous	32
Stanton:	
Stanton	75
Miscellaneous	31
Total	106
Thayer:	
Hebron	48
Miscellaneous	140
Total	188
Thomas: Miscellaneous	7
Thurston:	
Walthill	26
Miscellaneous	156
Total	182

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEBRASKA—Continued

County and city	Number of returns
Valley:	
Ord	101
Miscellaneous	37
Total	138
Washington:	
Blair	132
Miscellaneous	141
Total	273
Wayne:	
Wayne	168
Miscellaneous	91
Total	259
Webster:	
Red Cloud	38
Miscellaneous	48
Total	86
Wheeler: Miscellaneous	8
York:	
York	196
Miscellaneous	40
Total	236
State total	33,532

NEVADA

County and city	Number of returns
Churchill:	
Fallon	101
Miscellaneous	9
Total	110
Clark:	
Las Vegas	254
Miscellaneous	46
Total	300
Douglas:	
Gardnerville	66
Minden	41
Miscellaneous	5
Total	112
Elko:	
Carlin	57
Elko	238
Wells	27
Miscellaneous	128
Total	450
Esmeralda:	
Goldfield	70
Miscellaneous	25
Total	95
Eureka:	
Eureka	70
Miscellaneous	31
Total	101
Humboldt:	
Winnemucca	127
Miscellaneous	51
Total	178
Lincoln:	
Caliente	36
Rioche	42
Miscellaneous	12
Total	90
Lander:	
Austin	58
Lander—Continued.	
Battle Mountain	31
Miscellaneous	33
Total	122
Lyon:	
Yerington	94
Miscellaneous	58
Total	152
Mineral: Miscellaneous	51
Nye:	
Tonopah	314
Miscellaneous	27
Total	341
Ormsby:	
Carson City	81
Miscellaneous	4
Total	85
Pershing:	
Lovelock	61
Miscellaneous	33
Total	94
Storey:	
Virginia City	68
Miscellaneous	13
Total	81
Washoe:	
Reno	1,269
Sparks	189
Miscellaneous	161
Total	1,619
White Pine:	
Ely	182
McGill	339
Ruth	198
Miscellaneous	97
Total	816
State total	4,797

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW HAMPSHIRE

County and city	Number of returns
Belknap:	
Alton	16
Barnstead	3
Belmont	9
Laconia	357
Meredith	61
Tilton	91
Miscellaneous	95
Total	632
Carroll:	
Bartlett	8
Conway	91
Ossipee	18
Sandwich	13
Wakefield	2
Wolfeboro	55
Miscellaneous	98
Total	285
Cheshire:	
Fitzwilliam	15
Hinsdale	54
Jaffrey	67
Keene	613
Marlboro	33
Swanzey	27
Troy	15
Walpole	49
Winchester	45
Miscellaneous	79
Total	997
Coos:	
Berlin	768
Colebrook	54
Gorham	73
Groverton	43
Jefferson	7
Lancaster	120
Stewartstown	14
Whitefield	48
Miscellaneous	64
Total	1,191
Grafton:	
Ashland	42
Bethlehem	39
Bristol	45
Campton	7
Canaan	21
Enfield	20
Hanover	296
Haverhill	129
Lebanon	315
Lincoln	45
Lisbon	60
Littleton	173
Lyne	10
Plymouth	133
Woodstock	13
Miscellaneous	100
Total	1,448
Hillsborough:	
Amerherst	11
Antrim	35
Bedford	4
Hillsborough—Continued.	
Goffstown	45
Greenville	37
Hillsborough	84
Hudson	33
Manchester	2,922
Merrimack	10
Milford	144
Nashua	1,582
Peterboro	131
Weare	13
Wilton	49
Miscellaneous	87
Total	5,187
Merrimack:	
Andover	14
Boscawen	5
Concord	1,320
Franklin	210
Henniker	25
Hooksett	24
Hopkinton	10
Northfield	5
Pembroke	5
Pittsfield	54
Warner	19
Miscellaneous	207
Total	1,898
Rockingham:	
Derry	125
Epping	18
Exeter	239
Hampton	81
Kingston	35
Londonderry	9
Newmarket	57
Northwood	7
Plaistow	18
Portsmouth	780
Raymond	19
Rye	25
Salem	70
Seabrook	13
Miscellaneous	112
Total	1,608
Strafford:	
Dover	710
Farmington	67
Milton	18
Rochester	319
Somersworth	153
Miscellaneous	96
Total	1,363
Sullivan:	
Charlestown	26
Claremont	445
Cornish	11
Newport	147
Sunapee	19
Miscellaneous	19
Total	667
State total	15,276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW JERSEY

County and city	Number of returns
Atlantic:	
Absecon	62
Atlantic City	4,384
Egg Harbor	93
Hammonton	113
Landisville	10
Margate	97
Mays Landing	56
Minotola	6
Northfield	31
Pleasantville	235
Somers Point	32
Ventnor	497
Miscellaneous	176
Total	5,792
Bergen:	
Allendale	60
Alpine	6
Bergenfield	109
Bogota	246
Carlstadt	163
Cliffside	163
Closter	79
Cresskell	27
Demarest	28
Dumont	95
East Paterson	48
East Rutherford	146
Edgewater	193
Emerson	21
Englewood	1,008
Fairview	65
Fort Lee	164
Garfield	303
Glenrock	85
Grantwood	150
Hackensack	1,504
Hasbrouck Heights	168
Hillsdale	88
Kingsland	4
Leonia	181
Little Ferry	53
Lodi	151
Lyndhurst	332
Maywood	188
Midland Park	84
Moonachie	3
Morsemere	457
North Arlington	44
Oradell	100
Palisade Park	176
Park Ridge	75
Ramsey	49
Ridgefield	37
Ridgefield Park	1,746
Ridgewood	293
Riveredge	50
Rutherford	1,480
Tenafly	204
Wallington	85
Waldwick	67
Westwood	274
Woodcliff Lake	354
Woodridge	58
Wortendyke	29
Wyckoff	66
Miscellaneous	430
Total	11,989
Burlington:	
Beverly	169
Bordentown	291
Burlington	327
Florence	44
Burlington—Continued.	
Medford	37
Moorestown	527
Mount Holly	241
Palmyra	223
Riverside	108
Riverton	279
Roebling	86
Miscellaneous	561
Total	2,893
Camden:	
Audobon	406
Berlin	59
Blackwood	36
Brooklawn	18
Camden	4,224
Clementon	33
Collingswood	1,308
Gloucester	302
Haddonfield	714
Haddon Heights	294
Laurel Springs	77
Magnolia	34
Merchantville	737
Oaklyn	85
Westmont	101
Woodlynne	47
Miscellaneous	710
Total	9,185
Cape May:	
Cape May	237
Cape May Court House	34
Ocean City	364
Wildwood	370
Woodbine	14
Miscellaneous	130
Total	1,149
Cumberland:	
Bridgeton	610
Millville	384
Port Norris	45
Vineland	556
Miscellaneous	188
Total	1,783
Essex:	
Belleville	678
Bloomfield	1,556
Caldwell	185
East Orange	8,405
Glenridge	567
Hilton	67
Irvington	1,854
Livingston	23
Maplewood	499
Millburn	99
Montclair	2,906
Newark	24,721
Nutley	560
Orange	1,608
Roseland	6
Short Hills	160
South Orange	191
Verona	170
West Caldwell	23
West Orange	446
Miscellaneous	437
Total	45,161

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Gloucester:	
Clayton	38
Glassboro	90
National Park	8
Paulsboro	94
Pitman	227
Swedesboro	103
Wenonah	74
Westville	78
Williamstown	38
Woodbury	498
Miscellaneous	213
Total	1,461
Hudson:	
Arlington	1,700
Bayonne	4,471
East Newark	62
Guttenberg	183
Harrison	842
Hoboken	5,517
Hudson Heights	92
Jersey City	18,613
Kearney	508
North Bergen	669
Secaucus	130
Union City	845
Weehawken	1,680
West New York	1,373
Miscellaneous	121
Total	36,806
Hunterdon:	
Clinton	15
Flemington	141
Frenchtown	26
Highbridge	102
Lambertville	198
Milford	62
Miscellaneous	310
Total	854
Mercer:	
Highstown	181
Hopewell	45
Pennington	55
Princeton	1,126
Trenton	8,130
Miscellaneous	205
Total	9,742
Middlesex:	
Carteret	161
Chrome	246
Cranbury	38
Dunellen	184
Fords	68
Highland Park	62
Jamesburg	36
Metuchen	209
Middlesex	52
Milltown	141
New Brunswick	2,272
Old Bridge	19
Parlin	77
Perth Amboy	1,724
Roosevelt	4
Sayreville	155
Sewaren	113
South Amboy	412
South River	150
Woodbridge	220
Miscellaneous	193
Total	6,536
Monmouth:	
Asbury Park	1,211
Atlantic Highlands	137
Avon	75
Belmar	219
Bradley Beach	150
Fair Haven	23
Freehold	498
Highlands	19
Keansburg	39
Keyport	208
Long Branch	704
Manasquan	113
Matawan	146
Ocean Grove	188
Red Bank	898
Rumson	78
Sea Bright	106
Spring Lake	209
Miscellaneous	1,070
Total	6,091
Morris:	
Boonton	256
Butler	154
Chatham	188
Chester	7
Dover	940
Hanover	3
Hilbernia	4
Madison	189
Morris Plains	62
Morristown	1,125
Mountain Lakes	128
Netcong	68
Rockaway	74
Tabor	39
Wharton	202
Whippany	27
Miscellaneous	311
Total	3,777
Ocean:	
Lakewood	364
New Egypt	30
Point Pleasant	97
Toms River	192
Tuckerton	246
Miscellaneous	504
Total	1,433
Passaic:	
Bloomingdale	41
Clifton	1,059
Haledon	136
Hawthorne	216
Little Falls	110
Passaic	2,876
Paterson	6,779
Pompton Lakes	78
Prospect Park	23
Richfield Park	5
Ringwood	26
Totowa	28
Wanaque	19
West Paterson	31
Miscellaneous	386
Total	11,813
Salem:	
Carneys Point	30
Elmer	46
Penns Grove	174
Salem	242

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Salem—Continued.	
Woodstown	95
Miscellaneous	64
Total	651
Somerset:	
Bernardsville	163
Boundbrook	423
Gladstone	28
Manville	26
North Plainfield	183
Peapack	17
Raritan	127
Somerville	92
South Boundbrook	30
Miscellaneous	169
Total	1,258
Sussex:	
Franklin	245
Newton	164
Ogdensburg	44
Papakating	5
Sparta	8
Stanhope	61
Sussex	60
Miscellaneous	79
Total	666
Union:	
Cranford	454
Union—Continued.	
Elizabeth	6,598
Fanwood	55
Garwood	54
Hillside	152
Kenilworth	28
Linden	161
Lyons Farms	58
New Providence	7
Plainfield	2,392
Rahway	1,317
Roselle	997
Roselle Park	145
Scotch Plains	42
Springfield	49
Summit	808
Union Town	1,240
Westfield	836
Miscellaneous	64
Total	15,457
Warren:	
Alpha	97
Belvidere	67
Hackettstown	103
Oxford	106
Phillipsburg	1,084
Washington	159
Miscellaneous	207
Total	1,823
State total	176,320

NEW MEXICO

Bernalillo:	
Albuquerque	1,533
Miscellaneous	1
Total	1,534
Catron: Miscellaneous	9
Chaves:	
Rosswell	431
Miscellaneous	57
Total	488
Colfax:	
Dawson	121
Koehler	2
Raton	369
Miscellaneous	161
Total	653
Curry:	
Clovis	296
Miscellaneous	26
Total	322
De Baca: Miscellaneous	24
Dona Ana:	
Las Cruces	152
Miscellaneous	91
Total	243
Eddy:	
Artesia	131
Carlsbad	116
Eddy—Continued.	
Miscellaneous	23
Total	270
Grant:	
Central	10
Fort Bayard	61
Hurley	67
Santa Rita	83
Silver City	149
Tyrone	11
Miscellaneous	46
Total	427
Guadalupe:	
Santa Rosa	19
Miscellaneous	26
Total	45
Harding: Miscellaneous	17
Hidalgo:	
Lordsburg	40
Miscellaneous	15
Total	55
Lea: Miscellaneous	16
Lincoln:	
Carrizozo	48
Miscellaneous	31
Total	79

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW MEXICO—Continued

County and city	Number of returns
Luna:	
Columbus	12
Deming	93
Miscellaneous	10
Total	115
McKinley:	
Gallup	379
Miscellaneous	87
Total	466
Mora:	
Mora	4
Miscellaneous	24
Total	28
Otero:	
Alamogordo	42
Tularosa	11
Miscellaneous	13
Total	66
Quay:	
Tucumcari	148
Miscellaneous	19
Total	167
Rio Arriba:	
Tierra Amarilla	2
Miscellaneous	65
Total	67
Roosevelt:	
Portales	43
Miscellaneous	24
Total	67
Sandoval:	
Bernalillo	25
Miscellaneous	20
Total	45
San Juan:	
Farmington	32
Miscellaneous	51
Total	83
San Miguel:	
East Las Vegas	382
Miscellaneous	21
Total	403
Santa Fe:	
Santa Fe	376
Miscellaneous	52
Total	428
Sierra: Miscellaneous	36
Socorro:	
Magdalena	28
San Marcial	38
Socorro	32
Miscellaneous	16
Total	114
Taos:	
Taos	34
Miscellaneous	18
Total	52
Torrance: Miscellaneous	28
Union:	
Clayton	48
Miscellaneous	27
Total	75
Valencia:	
Belen	60
Miscellaneous	31
Total	91
State total	6,513

NEW YORK

Albany:	
Albany	8,640
Altamont	51
Cohoes	663
Delmar	100
Green Island	102
Menands	75
Ravena	76
Selkirk	30
Slingerlands	52
Watervliet	485
West Albany	76
Miscellaneous	105
Total	10,455
Allegany:	
Andover	30
Angelica	19
Belmont	43
Bolivar	145
Cuba	83
Friendship	37
Allegany—Continued.	
Wellsville	290
Miscellaneous	163
Total	810
Bronx: New York City [2]	30,610
Broome:	
Binghamton	3,501
Deposit	93
Endicott	543
Johnson City	422
Port Dickinson	38
Union	78
Miscellaneous	121
Total	4,796
Cattaraugus:	
Allegany	85
Cattaraugus	50
Ellicottville	44

[2] See footnote on p. 258.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW YORK—Continued

County and city	Number of returns
Cattaraugus—Continued.	
Franklinville	69
Gowanda	173
Little Valley	48
Olean	995
Randolph	47
Salamanca	420
Miscellaneous	228
Total	2,159
Cayuga:	
Auburn	1,533
Moravia	55
Port Byron	34
Weedsport	49
Miscellaneous	145
Total	1,816
Chautauqua:	
Brocton	42
Dunkirk	675
Falconer	114
Fredonia	293
Jamestown	2,840
Ripley	25
Silver Creek	148
Westfield	173
Miscellaneous	407
Total	4,717
Chemung:	
Elmira	3,025
Elmira Heights	77
Horseheads	86
Miscellaneous	54
Total	3,242
Chenango:	
Bainbridge	70
Greene	70
New Berlin	56
Norwich	362
Oxford	53
Sherburne	72
Miscellaneous	72
Total	755
Clinton:	
Champlain	30
Chazy	30
Dannemora	10
Plattsburg	540
Rouses Point	85
Miscellaneous	55
Total	750
Columbia:	
Chatham	152
Claverack	23
Germantown	35
Hillsdale	20
Hudson	678
Kinderhook	65
Philmont	46
Valatie	43
Miscellaneous	155
Total	1,217
Cortland:	
Cortland	702
Homer	82
Cortland—Continued.	
McGraw	19
Miscellaneous	46
Total	849
Delaware:	
Delhi	95
Hancock	76
Sidney	94
Stamford	75
Walton	107
Miscellaneous	230
Total	677
Dutchess:	
Amenia	52
Arlington	57
Beacon	395
Castle Point	41
Dover Plains	35
Fishkill	46
Hopewell Junction	35
Hyde Park	52
Millbrook	145
Millerton	73
New Hamburg	26
Pawling	101
Pine Plains	20
Poughkeepsie	2,180
Red Hook	54
Rhinebeck	110
Staatsburg	40
Wappingers Falls	143
Wassaic	15
Miscellaneous	156
Total	3,776
Erie:	
Akron	140
Angola	86
Blasdell	58
Buffalo	38,356
Colden	6
Depew	148
East Aurora	430
Forks	72
Hamburg	460
Kenmore	740
Lackawanna	575
Lancaster	312
Sloan	22
Springville	138
Tonawanda	635
Williamsville	295
Miscellaneous	1,109
Total	43,582
Essex:	
Au Sable Forks	65
Elizabethtown	21
Keeseville	54
Lake Placid	159
Port Henry	93
Ticonderoga	130
Westport	25
Willsboro	36
Miscellaneous	131
Total	714
Franklin:	
Chateaugay	49
Malone	380
Saranac Lake	501

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW YORK—Continued

County and city	Number of returns
Franklin—Continued.	
Tupper Lake	110
Miscellaneous	196
Total	1,236
Fulton:	
Broadalbin	45
Gloversville	1,086
Johnstown	540
Mayfield	15
Northville	37
Miscellaneous	20
Total	1,743
Genesee:	
Batavia	833
Le Roy	230
Oakfield	215
Miscellaneous	177
Total	1,455
Greene:	
Athens	46
Cairo	15
Catskill	302
Coxsackie	75
Tannersville	47
Windham	20
Miscellaneous	115
Total	620
Hamilton: Miscellaneous	43
Herkimer:	
Dolgeville	121
Frankfort	128
Herkimer	378
Ilion	393
Little Falls	471
Mohawk	76
Miscellaneous	188
Total	1,755
Jefferson:	
Adams	89
Alexandria Bay	54
Antwerp	41
Carthage	257
Clayton	84
Dexter	23
Watertown	1,751
Miscellaneous	350
Total	2,649
Kings: Brooklyn [2]	114,851
Lewis:	
Lowville	183
Miscellaneous	192
Total	375
Livingston:	
Avon	130
Caledonia	77
Dansville	282
Geneseo	168
Mount Morris	100
Nunda	57
Miscellaneous	175
Total	989
Madison:	
Canastota	121
Cazenovia	144
Hamilton	129
Oneida	624
Miscellaneous	203
Total	1,221
Monroe:	
Brockport	205
East Rochester	265
Fairport	250
Honeoye Falls	57
Pittsford	185
Rochester	24,100
Sea Breeze	43
Webster	120
Miscellaneous	905
Total	26,130
Montgomery:	
Amsterdam	1,372
Canajoharie	164
Fonda	41
Fort Plain	145
Fultonville	28
Hagaman	25
Palatine Bridge	22
St. Johnsville	85
Tribes Hill	11
Miscellaneous	26
Total	1,919
Nassau:	
Baldwin	519
Cedarhurst	377
East Rockaway	157
Farmingdale	287
Floral Park	583
Freeport	1,660
Garden City	643
Glen Cove	409
Great Neck	689
Hempstead	1,177
Hewlett	150
Hicksville	273
Inwood	109
Lawrence	218
Locust Valley	105
Lynbrook	947
Mineola	370
New Hyde Park	92
Oyster Bay	318
Port Washington	636
Rockville Center	1,166
Roosevelt	129
Roslyn	249
Sea Cliff	206
Valley Stream	425
Westbury	281
Miscellaneous	1,461
Total	13,032
New York: New York City [2]	340,494
Niagara:	
La Salle	233
Lockport	1,220
Middleport	110
Niagara Falls	3,375
North Tonawanda	890
Miscellaneous	334
Total	6,162

[2] See footnote on p. 258.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW YORK—Continued

County and city	Number of returns
Oneida:	
Boonville	82
Camden	68
Clayville	9
Clinton	177
New Hartford	211
Oriskany	36
Oriskany Falls	28
Rome	893
Sherrill	122
Utica	4,646
Waterville	79
Whitesboro	140
Yorkville	43
Miscellaneous	411
Total	6,945
Onondaga:	
Baldwinsville	170
East Syracuse	212
Fayetteville	118
Jordan	27
Liverpool	84
Manlius	64
Skaneateles	173
Solvay	188
Syracuse	11,220
Miscellaneous	496
Total	12,752
Ontario:	
Canandaigua	430
Clifton Springs	138
Geneva	900
Naples	49
Phelps	57
Shortsville	52
Victor	69
Miscellaneous	110
Total	1,805
Orange:	
Central Valley	55
Chester	57
Cornwall	75
Cornwall on the Hudson	78
Firthcliffe	21
Florida	25
Goshen	183
Harriman	27
Highland Falls	84
Highland Mills	25
Maybrook	46
Middletown	1,045
Monroe	111
Montgomery	56
Newburgh	1,715
Port Jervis	482
Tuxedo Park	195
Walden	153
Warwick	185
Washingtonville	28
Orange—Continued.	
West Point	55
Miscellaneous	139
Total	4,840
Orleans:	
Albion	362
Holley	79
Medina	300
Miscellaneous	107
Total	848
Oswego:	
Fulton	407
Mexico	42
Oswego	760
Phoenix	77
Pulaski	92
Miscellaneous	166
Total	1,544
Otsego:	
Cooperstown	175
Oneonta	647
Richfield Springs	49
Unadilla	51
Miscellaneous	216
Total	1,138
Putnam:	
Brewster	185
Carmel	46
Cold Spring	113
Garrison	70
Lake Mahopac	25
Miscellaneous	77
Total	516
Queens: New York City [2]	30,408
Rensselaer:	
Castleton	103
Hoosick Falls	139
Nassau	25
Rensselaer	478
Schaghticoke	22
Troy	3,381
Valley Falls	30
West Sand Lake	14
Miscellaneous	142
Total	4,334
Richmond: New York City [2]	2,420
Rockland:	
Congers	42
Garnerville	45
Haverstraw	315
Hillburn	47

[2] New York City:

Counties—	Number of returns
Bronx	30,610
Kings (Brooklyn)	114,851
New York	340,494
Queens	30,408
Richmond	2,420
Total	518,783

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW YORK—Continued

County and city	Number of returns
Rockland—Continued.	
Nanuet	75
New City	26
Nyack	543
Pearl River	161
Piermont	82
Sparkill	38
Spring Valley	224
South Nyack	46
Suffern	263
Tomkins Cove	35
Valley Cottage	30
West Haverstraw	27
West Nyack	45
Miscellaneous	277
Total	2,321
St. Lawrence:	
Canton	188
Gouverneur	177
Massena	313
Norwood	65
Ogdensburg	478
Potsdam	224
Miscellaneous	394
Total	1,839
Saratoga:	
Ballston Spa	271
Corinth	50
Mechanicville	482
Palmer	44
Round Lake	40
Saratoga Springs	515
Schuylerville	83
South Glens Falls	46
Stillwater	50
Victory Mills	15
Waterford	147
Miscellaneous	70
Total	1,813
Schenectady:	
Schenectady	5,835
Scotia	377
Miscellaneous	74
Total	6,286
Schoharie:	
Cobleskill	170
Howes Cave	32
Middleburgh	25
Richmondville	17
Schoharie	35
Sharon Springs	21
Miscellaneous	40
Total	340
Schuyler:	
Montour Falls	75
Watkins	115
Miscellaneous	18
Total	208
Seneca:	
Seneca Falls	265
Waterloo	120
Miscellaneous	61
Total	446
Steuben:	
Addison	48
Bath	170
Canisteo	86
Corning	654
Hornell	745
Painted Post	110
Wayland	92
Miscellaneous	195
Total	2,100
Suffolk:	
Amityville	201
Babylon	554
Bay Shore	793
Bridgehampton	37
Brightswaters	75
East Hampton	166
Greenport	302
Huntington	607
Huntington Station	250
Islip	75
Lindenhurst	104
Montauk	51
Northport	202
Patchogue	583
Port Jefferson	307
Riverhead	151
Sag Harbor	306
Sayville	352
Southampton	250
Southold	47
Miscellaneous	457
Total	5,870
Sullivan:	
Callicoon	41
Liberty	217
Livingston Manor	55
Monticello	212
Roscoe	30
South Fallsburg	36
Woodridge	35
Miscellaneous	134
Total	760
Tioga:	
Owego	214
Waverly	213
Miscellaneous	79
Total	506
Tompkins:	
Groton	110
Ithaca	1,322
Trumansburg	37
Miscellaneous	74
Total	1,543
Ulster:	
Ellenville	131
Highland	94
Kingston	1,182
Marlboro	67
Milton	40
New Paltz	53
Port Ewen	22
Saugerties	225
Wallkill	46
Woodstock	35
Miscellaneous	202
Total	2,097

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NEW YORK—Continued

County and city	Number of returns
Warren:	
Glens Falls	977
Lake George	45
Luzerne	16
Warrensburg	50
Miscellaneous	98
Total	1,186
Washington:	
Cambridge	73
Fort Edward	105
Granville	146
Greenwich	109
Hudson Falls	242
Salem	35
Whitehall	191
Miscellaneous	85
Total	986
Wayne:	
Clyde	64
Lyons	158
Newark	330
Palmyra	126
Sodus	87
Wolcott	41
Miscellaneous	250
Total	1,056
Westchester:	
Ardsley	51
Ardsley-on-Hudson	45
Bedford	36
Bedford Hills	72
Briarcliff Manor	113
Bronxville	1,075
Buchanan	22
Chappaqua	124
Croton-on-Hudson	140
Dobbs Ferry	262
Elmsford	74
Harmon-on-Hudson	41
Harrison	225
Hartsdale	160
Hastings-on-Hudson	311
Hawthorne	40
Irvington	215
Westchester—Continued.	
Katonah	184
Larchmont	770
Mamaroneck	653
Mount Kisco	446
Mount Vernon	4,240
New Rochelle	3,775
North Tarrytown	185
North Pelham	102
Ossining	693
Peekskill	811
Pelham	482
Pelham Manor	420
Pleasantville	381
Pocantico Hills	20
Port Chester	1,122
Purchase	25
Rye	622
Scarsborough	50
Scarsdale	995
Tarrytown	503
Tuckahoe	465
Valhalla	75
Verplanck	25
White Plains	2,792
Yonkers	6,334
Yorktown Heights	42
Miscellaneous	405
Total	29,623
Wyoming:	
Arcade	52
Attica	100
Castile	27
Perry	112
Silver Springs	16
Warsaw	169
Miscellaneous	69
Total	545
Yates:	
Penn Yan	270
Miscellaneous	100
Total	370
State total	753,044

NORTH CAROLINA

County and city	Number of returns
Alamance:	
Burlington	265
Graham	45
Haw River	5
Mebane	50
Miscellaneous	165
Total	530
Alexander:	
Taylorsville	33
Miscellaneous	2
Total	35
Alleghany: Miscellaneous	5
Anson:	
Wadesboro	105
Miscellaneous	25
Total	130
Ashe: Miscellaneous	10
Avery: Miscellaneous	25
Beaufort:	
Belhaven	15
Washington	210
Miscellaneous	60
Total	285
Bertie:	
Windsor	40
Miscellaneous	40
Total	80
Bladen: Miscellaneous	40
Brunswick:	
Southport	35
Miscellaneous	5
Total	40

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Buncombe:	
Asheville	2,990
Miscellaneous	300
Total	3,290
Burke:	
Morganton	125
Miscellaneous	35
Total	160
Cabarrus:	
Concord	286
Kannapolis	57
Miscellaneous	67
Total	410
Caldwell:	
Granite Falls	7
Lenoir	167
Miscellaneous	6
Total	180
Camden: Miscellaneous	10
Carteret:	
Beaufort	80
Morehead City	60
Miscellaneous	20
Total	160
Caswell: Miscellaneous	15
Catawba:	
Hickory	270
Maiden	20
Newton	60
Miscellaneous	72
Total	422
Chatham:	
Siler City	28
Miscellaneous	32
Total	60
Cherokee:	
Andrews	19
Murphy	19
Miscellaneous	2
Total	40
Chowan: Edenton	120
Clay	1
Cleveland:	
Kings Mountain	50
Shelby	125
Miscellaneous	25
Total	200
Columbus:	
Whiteville	30
Miscellaneous	100
Total	130
Craven:	
New Bern	360
Miscellaneous	10
Total	370
Cumberland:	
Fayetteville	460
Miscellaneous	80
Total	540
Currituck: Miscellaneous	15
Dare: Miscellaneous	15
Davidson:	
Lexington	208
Thomasville	144
Miscellaneous	28
Total	380
Davie:	
Cooleemee	12
Miscellaneous	18
Total	30
Duplin:	
Warsaw	32
Miscellaneous	78
Total	110
Durham:	
Durham	1,480
Miscellaneous	10
Total	1,490
Edgecombe:	
Rocky Mount	720
Tarboro	190
Miscellaneous	40
Total	950
Forsyth:	
Kernersville	20
Winston-Salem	2,260
Miscellaneous	40
Total	2,320
Franklin:	
Franklinton	23
Louisburg	58
Miscellaneous	9
Total	90
Gaston:	
Belmont	100
Bessemer City	13
Cherryville	24
Dallas	13
Gastonia	552
Lowell	19
McAdenville	4
Mount Holly	51
Miscellaneous	74
Total	850
Gates: Miscellaneous	10
Graham: Miscellaneous	9
Granville:	
Oxford	150
Miscellaneous	20
Total	170
Greene: Miscellaneous	20

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Guilford:	
Gibsonville	14
Greensboro	2,390
High Point	830
Miscellaneous	56
Total	3,290
Halifax:	
Enfield	86
Roanoke Rapids	71
Rosemary	65
Scotland Neck	58
Weldon	94
Miscellaneous	66
Total	440
Harnett:	
Dunn	90
Miscellaneous	50
Total	140
Haywood:	
Canton	90
Waynesville	90
Miscellaneous	10
Total	190
Henderson:	
Hendersonville	420
Miscellaneous	50
Total	470
Hertford:	
Ahoskie	45
Miscellaneous	25
Total	70
Hoke:	
Raeford	42
Miscellaneous	3
Total	45
Hyde: Miscellaneous	10
Iredell:	
Mocresville	104
Statesville	304
Miscellaneous	12
Total	420
Jackson: Miscellaneous	40
Johnston:	
Benson	39
Clayton	60
Selma	41
Smithfield	90
Miscellaneous	40
Total	270
Jones: Miscellaneous	10
Lee:	
Sanford	133
Miscellaneous	17
Total	150
Lenoir:	
Kinston	338
La Grange	32
Miscellaneous	10
Total	380
Lincoln:	
Lincolnton	98
Miscellaneous	2
Total	100
McDowell:	
Marion	119
Miscellaneous	21
Total	140
Macon: Miscellaneous	35
Madison: Miscellaneous	25
Martin:	
Robersonville	20
Williamston	40
Miscellaneous	10
Total	70
Mecklenburg:	
Charlotte	4,337
Cornelius	8
Davidson	59
Miscellaneous	46
Total	4,450
Mitchell: Miscellaneous	35
Montgomery:	
Troy	26
Miscellaneous	44
Total	70
Moore: Miscellaneous	350
Nash:	
Spring Hope	23
Miscellaneous	67
Total	90
New Hanover:	
Wilmington	1,460
Miscellaneous	10
Total	1,470
Northampton: Miscellaneous	95
Onslow: Miscellaneous	25
Orange:	
Carrboro	4
Chapel Hill	93
Hillsboro	34
Miscellaneous	9
Total	140
Pamlico: Miscellaneous	30
Pasquotank:	
Elizabeth City	399
Miscellaneous	1
Total	400

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Pender:	
Burgaw	10
Miscellaneous	10
Total	20
Perquimans:	
Hertford	52
Miscellaneous	8
Total	60
Person:	
Roxboro	103
Miscellaneous	12
Total	115
Pitt:	
Ayden	42
Farmville	68
Greenville	305
Miscellaneous	65
Total	480
Polk:	
Tryon	67
Miscellaneous	28
Total	95
Randolph:	
Asheboro	70
Ramseur	16
Randleman	9
Miscellaneous	40
Total	135
Richmond:	
Hamlet	219
Rockingham	135
Miscellaneous	16
Total	370
Robeson:	
Fairmont	14
Lumberton	134
Maxton	40
Red Springs	74
Miscellaneous	58
Total	320
Rockingham:	
Draper	16
Leaksville	80
Madison	32
Mayodan	13
Reidsville	185
Spray	54
Miscellaneous	20
Total	400
Rowan:	
China Grove	12
Salisbury	525
Spencer	89
Miscellaneous	44
Total	670
Rutherford:	
Caroleen	4
Rutherford—Continued.	
Cliffside	16
Forest City	34
Henrietta	3
Rutherfordton	70
Miscellaneous	53
Total	180
Sampson:	
Clinton	50
Miscellaneous	30
Total	80
Scotland:	
Laurinburg	98
Miscellaneous	22
Total	120
Stanley:	
Albemarle	114
Badin	45
Norwood	17
Miscellaneous	4
Total	180
Stokes: Miscellaneous	50
Surry:	
Elkin	52
Mount Airy	234
Miscellaneous	34
Total	320
Swain: Miscellaneous	45
Transylvania:	
Brevard	67
Miscellaneous	13
Total	80
Tyrrell: Miscellaneous	10
Union:	
Monroe	172
Miscellaneous	18
Total	190
Vance:	
Henderson	313
Miscellaneous	17
Total	330
Wake:	
Raleigh	2,207
Wake Forest	51
Wendell	17
Miscellaneous	85
Total	2,360
Warren: Miscellaneous	100
Washington: Miscellaneous	50
Watauga: Miscellaneous	25
Wayne:	
Fremont	30
Goldsboro	460
Mount Olive	75

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Wayne—Continued.	
Miscellaneous	5
Total	570
Wilkes:	
North Wilkesboro	100
Wilkesboro	8
Miscellaneous	7
Total	115
Wilson:	
Wilson	567
Miscellaneous	73
Total	640
Yadkin: Miscellaneous	15
Yancey: Miscellaneous	10
State total	35,332

NORTH DAKOTA

County and city	Number of returns
Adams: Miscellaneous	47
Barnes:	
Valley City	206
Miscellaneous	131
Total	337
Benson: Miscellaneous	102
Billings: Miscellaneous	2
Bottineau:	
Bottineau City	41
Miscellaneous	99
Total	140
Bowman: Miscellaneous	47
Burke: Miscellaneous	115
Burleigh:	
Bismarck	560
Miscellaneous	15
Total	575
Cass:	
Casselton	69
Fargo	1,820
Miscellaneous	226
Total	2,115
Cavalier:	
Langdon	30
Miscellaneous	100
Total	130
Dickey:	
Ellendale	39
Oakes	46
Miscellaneous	18
Total	103
Divide:	
Crosby	36
Miscellaneous	37
Total	73
Dunn: Miscellaneous	21
Eddy:	
New Rockford	76
Miscellaneous	21
Total	97
Emmons:	
Linton	22
Miscellaneous	19
Total	41
Foster:	
Carrington	65
Miscellaneous	18
Total	83
Golden Valley:	
Beach	21
Miscellaneous	10
Total	31
Grand Forks:	
Grand Forks	752
Larimore	39
Miscellaneous	194
Total	985
Grant: Miscellaneous	41
Griggs:	
Cooperstown	33
Miscellaneous	18
Total	51
Hettinger: Miscellaneous	64
Kidder: Miscellaneous	42
La Moure:	
La Moure	24
Miscellaneous	97
Total	121
Logan: Miscellaneous	28
McHenry: Miscellaneous	115
McIntosh:	
Ashley	24
Wishek	23
Miscellaneous	22
Total	69
McKenzie: Miscellaneous	32
McLean:	
Wilton	35
Miscellaneous	147
Total	182

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

NORTH DAKOTA—Continued

County and city	Number of returns
Mercer: Miscellaneous	49
Morton:	
Hebron	23
Mandan	185
Miscellaneous	66
Total	274
Mountrail: Miscellaneous	120
Nelson: Miscellaneous	110
Oliver: Miscellaneous	5
Pembina: Miscellaneous	84
Pierce:	
Rugby	45
Miscellaneous	19
Total	64
Ramsey:	
Devils Lake	258
Miscellaneous	127
Total	385
Ransom:	
Enderlin	58
Lisbon	44
Miscellaneous	18
Total	120
Renville: Miscellaneous	32
Richland:	
Hankinson	23
Ligderwood	26
Wahpeton	36
Miscellaneous	69
Total	154
Rolette: Miscellaneous	48
Sargent: Miscellaneous	36
Sheridan: Miscellaneous	34
Sioux: Miscellaneous	15
Slope:	
Marmarth	17
Miscellaneous	2
Total	19
Stark:	
Dickinson	134
Miscellaneous	55
Total	189
Steele: Miscellaneous	73
Stutsman:	
Jamestown	343
Miscellaneous	178
Total	521
Towner:	
Cando	70
Miscellaneous	51
Total	121
Traill:	
Hillsboro	37
Mayville	36
Miscellaneous	84
Total	157
Walsh:	
Grafton	88
Park River	30
Miscellaneous	83
Total	201
Ward:	
Kenmare	66
Minot	666
Miscellaneous	162
Total	894
Wells:	
Harvey	72
Miscellaneous	84
Total	156
Williams:	
Williston	153
Miscellaneous	78
Total	231
State total	9,881

OHIO

County and city	Number of returns
Adams:	
Manchester	25
Peebles	10
Miscellaneous	18
Total	53
Allen:	
Bluffton	67
Delphos	189
Lima	1,702
Spencerville	38
Miscellaneous	37
Total	2,033
Ashland:	
Ashland	410
Loudonville	94
Total	504
Ashtabula:	
Ashtabula	1,740
Conneaut	745
Geneva	132
Jefferson	75
Miscellaneous	110
Total	2,802

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OHIO—Continued

County and city	Number of returns
Athens:	
Athens	231
Buchtel	3
Chauncey	8
Glouster	63
Jacksonville	7
Nelsonville	126
Miscellaneous	16
Total	454
Auglaize:	
Minster	49
New Bremen	47
St. Marys	151
Wapakoneta	171
Miscellaneous	28
Total	446
Belmont:	
Barnesville	269
Bellaire	735
Bethesda	37
Bridgeport	221
Flushing	95
Martins Ferry	620
St. Clairsville	120
Shadyside	150
Yorkville	75
Miscellaneous	300
Total	2,622
Brown:	
Georgetown	34
Ripley	49
Miscellaneous	57
Total	140
Butler:	
Hamilton	1,806
Middletown	1,050
Oxford	134
Miscellaneous	92
Total	3,082
Carroll:	
Carrollton	175
Miscellaneous	32
Total	207
Champaign:	
Mechanicsburg	47
St. Paris	26
Urbana	257
Miscellaneous	21
Total	351
Clark:	
South Charleston	36
Springfield	2,518
Miscellaneous	66
Total	2,620
Clermont:	
Batavia	46
Bethel	31
Loveland	79
Milford	79
New Richmond	54
Miscellaneous	80
Total	369
Clinton:	
Blanchester	58
Wilmington	240
Miscellaneous	94
Total	392
Columbiana:	
Columbiana	75
East Liverpool	1,320
East Palestine	380
Leetonia	268
Lisbon	230
Salem	365
Salineville	148
Wellsville	260
Miscellaneous	125
Total	3,171
Coshocton:	
Coshocton	315
Miscellaneous	25
Total	340
Crawford:	
Bucyrus	429
Crestline	221
Galion	382
Miscellaneous	72
Total	1,104
Cuyahoga:	
Bedford	110
Berea	140
Bratenahl	50
Brecksville	21
Chagrin Falls	110
Cleveland	37,071
Cleveland Heights	721
Dover	121
East Cleveland	1,197
Euclid Village	168
Garfield Heights	110
Independence	12
Lakewood	1,875
Maple Heights	7
Newburg Heights	150
North Olmstead	10
Rocky River	90
Shaker Heights	85
South Euclid	70
West Park	422
Miscellaneous	1,272
Total	43,812
Darke:	
Arcanum	31
Greenville	311
Union City	11
Versailles	49
Miscellaneous	48
Total	450
Defiance:	
Defiance	251
Hicksville	64
Miscellaneous	25
Total	340
Delaware:	
Delaware	294
Miscellaneous	32
Total	326

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OHIO—Continued

County and city	Number of returns
Erie:	
Huron	93
Sandusky	1,382
Vermilion	98
Miscellaneous	122
Total	1,695
Fairfield:	
Bremen	38
Lancaster	525
Miscellaneous	74
Total	637
Fayette:	
Washington Court House	300
Miscellaneous	51
Total	351
Franklin:	
Bexley	53
Columbus	13,306
East Columbus	8
Grandview Heights	5
Linden Heights	1
Westerville	75
Miscellaneous	241
Total	13,689
Fulton:	
Archbold	25
Delta	51
Swanton	57
Wauseon	86
Miscellaneous	33
Total	252
Gallia:	
Gallipolis	84
Miscellaneous	8
Total	92
Geauga:	
Chardon	101
Miscellaneous	25
Total	126
Greene:	
Jamestown	36
Xenia	308
Yellow Springs	61
Miscellaneous	140
Total	545
Guernsey:	
Byesville	42
Cambridge	504
Miscellaneous	43
Total	589
Hamilton:	
Addyston	15
Cheviot	205
Cincinnati	29,916
Cleves	40
Elmwood Place	150
Glendale	179
Harrison	40
Lockland	208
Mount Healthy	168
Hamilton—Continued.	
Norwood	2,025
Reading	184
St. Bernard	280
Sharonville	61
Wyoming	365
Miscellaneous	356
Total	34,192
Hancock:	
Findlay	642
McComb	13
Miscellaneous	44
Total	699
Hardin:	
Ada	68
Forest	37
Kenton	236
Miscellaneous	40
Total	381
Harrison:	
Cadiz	287
Miscellaneous	150
Total	437
Henry:	
Deshler	51
Holgate	33
Napoleon	217
Miscellaneous	57
Total	358
Highland:	
Greenfield	147
Hillsboro	152
Miscellaneous	74
Total	373
Hocking:	
Logan	199
Murray City	17
Miscellaneous	29
Total	245
Holmes:	
Millersburg	170
Miscellaneous	177
Total	347
Huron	
Bellevue	239
Monroeville	29
New London	53
Norwalk	314
Willard	198
Miscellaneous	51
Total	884
Jackson:	
Jackson	147
Oak Hill	27
Wellston	84
Miscellaneous	6
Total	264

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OHIO—Continued

County and city	Number of returns
Jefferson:	
Amsterdam	50
Bergholz	45
Brilliant	110
Dillonvale	121
Grover	45
Mingo Junction	220
Steubenville	2,404
Toronto	195
Miscellaneous	110
Total	3,300
Knox:	
Fredericktown	17
Mount Vernon	399
Miscellaneous	42
Total	458
Lake:	
Fairport Harbor	186
Painesville	912
Wickliffe	140
Willoughby	165
Miscellaneous	287
Total	1,690
Lawrence:	
Coal Grove	8
Ironton	462
Miscellaneous	42
Total	512
Licking:	
Granville	71
Newark	966
Utica	22
Miscellaneous	105
Total	1,164
Logan:	
Bellefontaine	329
West Liberty	29
Miscellaneous	72
Total	430
Lorain:	
Amherst	293
Avon	70
Elyria	2,070
Lorain	2,565
Oberlin	230
Wellington	97
Miscellaneous	170
Total	5,495
Lucas:	
Maumee	161
Sylvania	113
Toledo	16,330
Miscellaneous	98
Total	16,702
Madison:	
London	126
Mount Sterling	25
Plain City	14
West Jefferson	23
Miscellaneous	6
Total	194
Mahoning:	
Lowellville	410
Sebring	670
Struthers	854
Youngstown	15,583
Miscellaneous	420
Total	17,937
Marion:	
Marion	822
Miscellaneous	34
Total	856
Medina:	
Lodi	120
Medina	185
Wadsworth	290
Miscellaneous	95
Total	690
Meigs:	
Middleport	105
Pomeroy	111
Miscellaneous	16
Total	232
Mercer:	
Celina	171
Coldwater	41
Fort Recovery	18
Rockford	17
Miscellaneous	22
Total	269
Miami:	
Covington	39
Piqua	462
Tippecanoe City	64
Troy	300
West Milton	30
Miscellaneous	58
Total	953
Monroe:	
Woodsfield	170
Miscellaneous	22
Total	192
Montgomery:	
Brookville	30
Dayton	8,562
Germantown	66
Miamisburg	209
West Carrollton	53
Miscellaneous	101
Total	9,021
Morgan:	
McConnelsville	42
Miscellaneous	44
Total	86
Morrow:	
Cardington	16
Mount Gilead	51
Miscellaneous	3
Total	70

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OHIO—Continued

County and city	Number of returns
Muskingum:	
Dresden	17
Roseville	23
South Zanesville	8
Zanesville	1,197
Miscellaneous	147
Total	1,392
Noble:	
Belle Valley	22
Caldwell	40
Miscellaneous	7
Total	69
Ottawa:	
Marblehead	31
Oak Harbor	81
Port Clinton	218
Miscellaneous	232
Total	562
Paulding:	
Antwerp	29
Paulding	58
Miscellaneous	40
Total	127
Perry:	
Corning	84
Crooksville	63
New Lexington	157
New Straitsville	45
Shawnee	47
Somerset	27
Miscellaneous	84
Total	507
Pickaway:	
Ashville	31
Circleville	132
Miscellaneous	28
Total	191
Pike:	
Waverly	27
Miscellaneous	13
Total	40
Portage:	
Garrettsville	27
Kent	812
Ravenna	380
Miscellaneous	220
Total	1,439
Preble:	
Eaton	126
Lewisburg	21
Miscellaneous	120
Total	267
Putnam:	
Columbus Grove	39
Continental	21
Leipsic	47
Ottawa	73
Miscellaneous	46
Total	226
Richland:	
Mansfield	1,502
Plymouth	60
Shelby	265
Miscellaneous	90
Total	1,917
Ross:	
Chillicothe	756
Miscellaneous	63
Total	819
Sandusky:	
Clyde	92
Fremont	536
Gibsonburg	97
Miscellaneous	110
Total	835
Scioto:	
New Boston	57
Portsmouth	1,638
Sciotoville	15
Miscellaneous	79
Total	1,789
Seneca:	
Fostoria	419
Tiffin	603
Miscellaneous	127
Total	1,149
Shelby:	
Sidney	326
Miscellaneous	47
Total	373
Stark:	
Alliance	1,705
Canal Fulton	54
Canton	6,125
Louisville	95
Massillon	1,102
Minerva	120
Navarre	60
North Canton	65
Miscellaneous	210
Total	9,536
Summit:	
Akron	13,620
Barberton	2,532
Cuyahoga Falls	420
Hudson	120
Kenmore	540
Miscellaneous	160
Total	17,392
Trumbull:	
Girard	875
Hubbard	390
Newton Falls	45
Niles	645
Warren	1,323
Miscellaneous	225
Total	3,503
Tuscarawas:	
Dennison	350
Dover	485
Newcomerstown	138
New Philadelphia	510

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OHIO—Continued

County and city	Number of returns
Tuscarawas—Continued.	
Uhrichsville	395
Miscellaneous	153
Total	2,031
Union:	
Marysville	73
Richwood	20
Miscellaneous	13
Total	106
Van Wert:	
Van Wert	363
Miscellaneous	62
Total	425
Vinton:	
McArthur	20
Miscellaneous	18
Total	38
Warren:	
Franklin	155
Lebanon	149
Miscellaneous	90
Total	394
Washington:	
Belpre	7
Marietta	735
Miscellaneous	77
Total	819
Wayne:	
Doylestown	30
Orrville	301
Rittman	95
Shreve	43
Wooster	1,010
Miscellaneous	149
Total	1,628
Williams:	
Bryan	167
Montpelier	125
Stryker	13
Miscellaneous	62
Total	367
Wood:	
Bowling Green	211
North Baltimore	104
Perrysburg	189
Rossford	153
Miscellaneous	261
Total	918
Wyandot:	
Carey	92
Upper Sandusky	154
Miscellaneous	66
Total	312
State total	231,196

OKLAHOMA

County and city	Number of returns
Adair:	
Stillwell	23
Miscellaneous	18
Total	41
Alfalfa:	
Cherokee	63
Miscellaneous	60
Total	123
Atoka:	
Atoka	27
Miscellaneous	7
Total	34
Beaver: Miscellaneous	63
Beckham:	
Elk City	96
Sayre	54
Miscellaneous	49
Total	199
Blaine:	
Geary	27
Okeene	27
Watonga	27
Miscellaneous	27
Total	108
Bryan:	
Caddo	16
Durant	108
Miscellaneous	6
Total	130
Caddo:	
Anadarko	59
Carnegie	31
Cement	32
Miscellaneous	85
Total	207
Canadian:	
El Reno	288
Yukon	24
Miscellaneous	49
Total	361
Carter:	
Ardmore	686
Healdton	81
Wilson	108
Wirt	27
Miscellaneous	36
Total	938
Cherokee:	
Tahlequah	27
Miscellaneous	8
Total	35

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Choctaw:	
Boswell	9
Hugo	90
Miscellaneous	9
Total	108
Cimarron: Miscellaneous	18
Cleveland:	
Norman	189
Miscellaneous	27
Total	216
Coal:	
Coalgate	36
Lehigh	2
Total	38
Comanche:	
Fort Sill	54
Lawton	261
Miscellaneous	27
Total	342
Cotton:	
Devol	4
Walters	45
Miscellaneous	27
Total	76
Craig:	
Vinita	85
Miscellaneous	18
Total	103
Creek:	
Bristow	360
Depew	23
Drumright	216
Kiefer	27
Mounds	27
Oilton	72
Sapulpa	464
Shamrock	24
Slick	9
Miscellaneous	30
Total	1,252
Custer:	
Clinton	113
Thomas	9
Weatherford	45
Miscellaneous	36
Total	203
Delaware: Miscellaneous	5
Dewey: Miscellaneous	36
Ellis:	
Shattuck	32
Miscellaneous	18
Total	50
Garfield:	
Covington	72
Enid	960
Garber	72
Miscellaneous	63
Total	1,167
Garvin:	
Lindsay	36
Pauls Valley	99
Wynnewood	32
Miscellaneous	27
Total	194
Grady:	
Chickasha	387
Miscellaneous	72
Total	459
Grant:	
Medford	45
Miscellaneous	126
Total	171
Greer:	
Mangum	108
Miscellaneous	27
Total	135
Harmon:	
Hollis	54
Miscellaneous	13
Total	67
Harper: Miscellaneous	36
Haskell:	
McCurtain	2
Stigler	36
Miscellaneous	1
Total	39
Hughes:	
Holdenville	198
Wetumka	90
Miscellaneous	36
Total	324
Jackson:	
Altus	162
Miscellaneous	45
Total	207
Jefferson:	
Ringling	9
Waurika	54
Miscellaneous	45
Total	108
Johnston:	
Tishomingo	18
Wapanucka	3
Miscellaneous	15
Total	36
Kay:	
Blackwell	486
Newkirk	108
Ponca City	950
Three Sands	9
Tonkawa	288
Miscellaneous	153
Total	1,994

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Kingfisher:	
Hennesse	36
Kingfisher	72
Miscellaneous	9
Total	117
Kiowa:	
Hobart	90
Snyder	18
Miscellaneous	54
Total	162
Latimer:	
Wilburton	27
Miscellaneous	3
Total	30
Le Flore:	
Heavener	45
Poteau	54
Spiro	27
Miscellaneous	36
Total	162
Lincoln:	
Chandler	90
Prague	27
Stroud	99
Miscellaneous	81
Total	297
Logan:	
Guthrie	261
Miscellaneous	63
Total	324
Love:	
Marietta	36
Miscellaneous	2
Total	38
McClain:	
Purcell	45
Miscellaneous	18
Total	63
McCurtain:	
Broken Bow	18
Idabel	54
Wright City	3
Miscellaneous	18
Total	93
McIntosh:	
Checotah	36
Eufaula	63
Miscellaneous	40
Total	139
Major:	
Fairview	41
Miscellaneous	13
Total	54
Marshall:	
Madill	18
Miscellaneous	4
Total	22
Mayes:	
Pryor	27
Miscellaneous	18
Total	45
Murray:	
Davis	27
Sulphur	41
Miscellaneous	1
Total	69
Muskogee:	
Boynton	21
Fort Gibson	13
Haskell	36
Muskogee	1,415
Miscellaneous	22
Total	1,507
Noble:	
Perry	180
Miscellaneous	81
Total	261
Nowata:	
Nowata	108
Miscellaneous	9
Total	117
Okfuskee:	
Boley	9
Okemah	162
Weleetka	63
Miscellaneous	27
Total	261
Oklahoma:	
Britton	15
Edmond	45
Oklahoma City	6,151
Miscellaneous	36
Total	6,247
Okmulgee:	
Beggs	45
Dewar	4
Henryetta	194
Kusa	2
Morris	45
Okmulgee	987
Miscellaneous	13
Total	1,290
Osage:	
Apperson	4
Avant	32
Barnsdall (formerly Bigheart)	81
Denoya	22
Fairfax	194
Hominy	221
Pawhuska	864
Shidler	54
Wynona	31
Miscellaneous	155
Total	1,658
Ottawa:	
Afton	11
Cardin	36
Commerce	27

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Ottawa—Continued.	
Douthat	13
Miami	243
Picher	117
Quapaw	12
Miscellaneous	9
Total	468
Pawnee:	
Cleveland	144
Pawnee	90
Miscellaneous	90
Total	324
Payne:	
Cushing	270
Stillwater	216
Yale	108
Miscellaneous	45
Total	639
Pittsburg:	
Dow	4
Haileyville	27
Hartshorne	51
Kiowa	6
Krebs	4
McAlester	288
Quinton	27
Miscellaneous	18
Total	425
Pontotoc:	
Ada	189
Allen	9
Roff	9
Miscellaneous	9
Total	216
Pottawatomie:	
Shawnee	504
Tecumseh	36
Miscellaneous	90
Total	630
Pushamataha:	
Antlers	27
Miscellaneous	18
Total	45
Roger Mills: Miscellaneous	9
Rogers:	
Chelsea	54
Claremore	72
Miscellaneous	9
Total	135
Seminole:	
Cromwell	27
Wewoka	225
Miscellaneous	270
Total	522
Sequoyah:	
Sallisaw	45
Vian	9
Miscellaneous	8
Total	62
Stephens:	
Comanche	36
Duncan	279
Marlow	81
Miscellaneous	36
Total	432
Texas:	
Guymon	76
Miscellaneous	117
Total	193
Tillman:	
Frederick	135
Grandfield	36
Miscellaneous	36
Total	207
Tulsa:	
Bixby	18
Broken Arrow	45
Collinsville	36
Jenks	27
Sand Springs	185
Skiatook	113
Tulsa	8,360
Miscellaneous	63
Total	8,847
Wagoner:	
Coweta	32
Wagoner	45
Miscellaneous	6
Total	83
Washington:	
Bartlesville	1,208
Dewey	54
Miscellaneous	33
Total	1,295
Washita:	
Cordell	45
Miscellaneous	54
Total	99
Woods:	
Alva	135
Waynoka	23
Miscellaneous	27
Total	185
Woodward:	
Woodward	126
Miscellaneous	36
Total	162
State total	37,497

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OREGON

County and city	Number of returns
Baker:	
Baker	320
Miscellaneous	133
Total	453
Benton:	
Corvalis	243
Miscellaneous	24
Total	267
Clackamas:	
Gladstone	24
Milwaukie	174
Oregon City	260
Oswego	70
West Linn	31
Miscellaneous	191
Total	750
Clatsop:	
Astoria	652
Seaside	76
Miscellaneous	116
Total	844
Columbia:	
Clatskanie	49
Rainier	56
St. Helens	94
Miscellaneous	271
Total	470
Coos:	
Bandon	46
Coquille	101
Marshfield	368
North Bend	107
Miscellaneous	152
Total	774
Crook:	
Prineville	48
Miscellaneous	13
Total	61
Curry: Miscellaneous	36
Deschutes:	
Bend	518
Miscellaneous	39
Total	557
Douglas:	
Roseburg	254
Miscellaneous	173
Total	427
Gilliam:	
Condon	61
Miscellaneous	58
Total	119
Grant: Miscellaneous	90
Harney:	
Burns	46
Miscellaneous	32
Total	78
Hood River:	
Hood River	228
Miscellaneous	35
Total	263
Jackson:	
Ashland	143
Medford	538
Miscellaneous	68
Total	749
Jefferson: Miscellaneous	40
Josephine:	
Grants Pass	173
Miscellaneous	31
Total	204
Klamath:	
Klamath Falls	651
Miscellaneous	227
Total	878
Lake:	
Lakeview	115
Miscellaneous	38
Total	153
Lane:	
Cottage Grove	120
Eugene	736
Springfield	46
Miscellaneous	152
Total	1,054
Lincoln: Miscellaneous	147
Linn:	
Albany	196
Lebanon	43
Miscellaneous	59
Total	298
Malheur:	
Ontario	60
Miscellaneous	82
Total	142
Marion:	
Salem	802
Silverton	155
Woodburn	35
Miscellaneous	142
Total	1,134
Morrow:	
Heppner	70
Miscellaneous	34
Total	104
Multnomah:	
Gresham	89
Portland	17,074
Miscellaneous	200
Total	17,363

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

OREGON—Continued

County and city	Number of returns
Polk:	
Dallas	78
Independence	55
Miscellaneous	66
Total	199
Sherman: Miscellaneous	164
Tillamook:	
Tillamook	133
Miscellaneous	96
Total	229
Umatilla:	
Milton	56
Pendleton	563
Miscellaneous	392
Total	1,011
Union:	
Elgin	30
La Grande	354
Union	31
Miscellaneous	85
Total	500
Wallowa:	
Enterprise	69
Miscellaneous	91
Total	160
Wasco:	
The Dalles	321
Miscellaneous	66
Total	387
Washington:	
Forest Grove	92
Hillsboro	154
Miscellaneous	245
Total	491
Wheeler: Miscellaneous	29
Yamhill:	
McMinnville	158
Newberg	69
Miscellaneous	103
Total	330
State total	31,047

PENNSYLVANIA

County and city	Number of returns
Adams:	
Gettysburg	161
Littlestown	51
McSherrystown	38
Miscellaneous	89
Total	339
Allegheny:	
Aspinwall	556
Avalon	455
Bairdford	9
Bellevue	2,030
Ben Avon	370
Brackenridge	292
Brentwood	65
Braddock	1,205
Bridgeville	320
Broughton	42
Carrick	156
Carnegie	925
Castle Shannon	135
Chalfant	13
Clairton	412
Coraopolis	740
Crafton	970
Cuddy	53
Curtisville	9
Dormont	1,160
Dravosburg	135
Duquesne	952
East Pittsburgh	667
East McKeesport	105
Edgewood	407
Edgeworth	42
Elizabeth	275
Emsworth	135
Etna	455
Glassmere	61
Glassport	203
Glenfield	42
Glenshaw	237
Greentree	6
Allegheny—Continued.	
Harmarville	42
Harwick	37
Hays	72
Heidelberg	36
Homestead	1,390
Indianola	37
Ingram	190
Knoxville	106
Leetsdale	91
Lincoln Place	64
McKeesport	3,805
McKees Rocks	1,100
Millvale	597
Moon Run	5
Morgan	42
Mount Oliver	281
Munhall	501
Natrona	250
North Bessemer	37
North Braddock	455
Oakdale	99
Oakmont	481
Pitcairn	379
Pittsburgh	61,320
Port Vue	20
Rankin	170
Russellton	60
Sewickley	1,157
Sharpsburg	465
Springdale	230
St. Clair	73
Swissvale	1,431
Tarentum	876
Turtle Creek	770
Versailles	56
Verona	280
Wall	42
West Homestead	110
West View	230
Wilmerding	415
Whitaker	56
Wilkinsburg	4,212

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Allegheny—Continued.	
Wilson	135
Miscellaneous	4,779
Total	100,545
Armstrong:	
Apollo	218
Dayton	21
Ford City	370
Freeport	180
Kaylor	7
Kittanning	565
Leechburg	326
Parkers Landing	32
Sagamore	11
Yatesboro	28
Miscellaneous	381
Total	2,139
Beaver:	
Aliquippa	136
Ambridge	962
Beaver	681
Beaver Falls	1,150
Bridgewater	25
College Hill	72
Conway	72
Freedom	180
Midland	370
Monaca	285
New Brighton	678
Rochester	555
Woodlawn	1,252
Miscellaneous	564
Total	6,982
Bedford:	
Bedford	128
Everett	68
Hyndman	7
Saxton	39
Miscellaneous	76
Total	318
Berks:	
Birdsboro	160
Boyertown	210
Fleetwood	81
Hamburg	180
Kutztown	115
Mohnton	55
Mount Penn	78
Reading	6,149
Robesonia	46
Shillington	183
Singing Springs	135
Topton	29
West Reading	243
Womelsdorf	41
Wyomissing	477
Miscellaneous	1,054
Total	9,236
Blair:	
Altoona	3,376
Bellwood	84
Duncansville	33
Hollidaysburg	304
Juniata	215
Martinsburg	32
Roaring Spring	64
Tyrone	368
Blair—Continued.	
Williamsburg	44
Miscellaneous	93
Total	4,613
Bradford:	
Athens	140
Canton	63
Sayre	431
South Waverly	51
Towanda	166
Troy	64
Miscellaneous	55
Total	970
Bucks:	
Bristol	295
Doylestown	285
Langhorne	104
Morrisville	149
New Hope	60
Newtown	112
Perkasie	120
Quakertown	206
Sellersville	60
Yardley	43
Miscellaneous	508
Total	1,942
Butler:	
Butler	1,525
Chicora	80
Evans City	97
Lyndora	11
Mars	97
Sarver	22
Zelienople	136
Miscellaneous	593
Total	2,561
Cambria:	
Barnesboro	156
Beaverdale	42
Blandburg	12
Carrolltown	41
Colver	43
Conemaugh	179
Cresson	285
Dale	41
Dunlo	27
East Conemaugh	29
Ebensburg	176
Elmora	56
Expedit	12
Ferndale	9
Franklin Borough	12
Gallitzin	93
Hastings	40
Johnstown	4,280
Lilly	94
Marsteller	6
Nanty-Glo	82
Patton	91
Portage	111
Scalp Level	22
South Fork	136
Spangler	43
Vintondale	39
Westmont	12
Miscellaneous	1,620
Total	7,789

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Cameron:	
Emporium	149
Miscellaneous	37
Total	186
Carbon:	
Beaver Meadow	32
East Mauch Chunk	235
Lansford	452
Lehighton	331
Mauch Chunk	245
Nesquehoning	280
Palmerton	169
Summit Hill	174
Weatherly	77
Miscellaneous	211
Total	2,206
Center:	
Bellefont	162
Philipsburg	399
State College	124
Miscellaneous	147
Total	832
Chester:	
Coatesville	620
Downingtown	235
Kennett Square	176
Malvern	86
Oxford	94
Parkesburg	53
Phoenixville	501
Spring City	154
West Chester	697
West Grove	39
Miscellaneous	883
Total	3,538
Clarion:	
Clarion	186
East Brady	98
New Bethlehem	137
Rimersburg	29
Miscellaneous	394
Total	844
Clearfield:	
Clearfield	465
Coalport	48
Curwensville	56
Du Bois	550
Falls Creek	32
Grass Flat	36
Houtzdale	89
Irvona	21
Madera	19
Osceola Mills	87
Ramey	11
Sabula	5
Tyler	5
Winburne	24
Miscellaneous	317
Total	1,765
Clinton:	
Avis	10
Flemington	7
Lock Haven	353
Mill Hall	24
Renovo	298
Miscellaneous	50
Total	742
Columbia:	
Berwick	212
Bloomsburg	191
Catawissa	56
Centralia	53
Miscellaneous	45
Total	557
Crawford:	
Cambridge Springs	64
Linesville	42
Meadville	782
Titusville	408
Miscellaneous	378
Total	1,674
Cumberland:	
Camp Hill	164
Carlisle	458
Lemoyne	111
Mechanicsburg	195
Mount Holly Springs	16
New Cumberland	145
Newville	22
Shippensburg	109
West Fairview	29
Miscellaneous	166
Total	1,415
Dauphin:	
Elizabethville	20
Harrisburg	4,915
Highspire	41
Hummelstown	96
Lykens	92
Middletown	160
Millersburg	76
Penbrook	55
Royalton	9
Steelton	310
Williamstown	156
Miscellaneous	306
Total	6,236
Delaware:	
Aldan	143
Chester	2,261
Clifton Heights	120
Collingdale	160
Colwyn	43
Darby	240
East Lansdowne	132
Eddystone	43
Glenolden	216
Lansdowne	1,565
Marcus Hook	133
Media	496
Morton	60
Norwood	195
Prospect Park (Moore)	216
Ridley Park	316
Sharon Hill	150
Swarthmore	545
Trainer	5
Upland	34
Yeadon	93
Miscellaneous	6,045
Total	13,211
Elk:	
Johnsonburg	175
Ridgway	307
St. Marys	299

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Elk—Continued.	
Wilcox	19
Miscellaneous	215
Total	1,015
Erie:	
Albion	77
Corry	297
Erie	5,970
Girard	97
North East	195
Union City	137
Wesleyville	91
Miscellaneous	249
Total	7,113
Fayette:	
Belle Vernon	279
Brownsfield	36
Brownsville	346
Chestnut Ridge	8
Connellsville	837
Dunbar	79
Everson	63
Fairchance	66
Fayette City	107
Grays Landing	5
La Belle	6
Lemont Furnace	12
Martin	7
Masontown	193
Mount Braddock	11
Mount Sterling	5
New Salem	66
Oliver	11
Orient	12
Point Marion	98
Republic	101
Ronco	23
Smock	39
South Brownsville	301
South Connellsville	27
Star Junction	38
Uledi	25
Uniontown	1,967
Vanderbilt	38
West Leisenring	36
Miscellaneous	845
Total	5,687
Forest:	
Marienville	8
Miscellaneous	69
Total	77
Franklin:	
Chambersburg	484
Greencastle	70
Mercersburg	63
Waynesboro	355
Miscellaneous	82
Total	1,054
Fulton: Miscellaneous	9
Greene:	
Nemacolin	31
Waynesburg	372
Miscellaneous	341
Total	744
Huntingdon:	
Huntingdon	273
Mount Union	65
Miscellaneous	92
Total	430
Indiana:	
Arcadia	7
Black Lick	16
Blairsville	296
Clymer	62
Glen Campbell	23
Heilwood	14
Homer City	72
Indiana	507
Iselin	11
Josephine	6
Rossiter	35
Saltsburg	61
Miscellaneous	378
Total	1,488
Jefferson:	
Anita	13
Big Run	38
Brockwayville	97
Brookville	279
Conifer	8
Punxsutawney	415
Rathmel	8
Reynoldsville	106
Summerville	28
Sykesville	44
Miscellaneous	173
Total	1,209
Juniata:	
Mifflintown	39
Miscellaneous	72
Total	111
Lackawanna:	
Archbald	99
Blakely	16
Carbondale	1,055
Clarks Summit	73
Dickson	102
Dunmore	696
Jermyn	130
Jessup	131
Mayfield	56
Minooka	48
Moosic	105
Moscow	29
Old Forge	201
Olyphant	284
Peckville	107
Pershing	49
Scranton	8,811
Taylor	136
Throop	60
Vandling	47
Winton	10
Miscellaneous	123
Total	12,368
Lancaster:	
Columbia	330
Denver	56
Elizabethtown	167
Ephrata	142
Lancaster	3,449

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Lancaster—Continued.	
Lititz	175
Manheim	152
Marietta	75
Mount Joy	115
New Holland	57
Miscellaneous	743
Total	5,452
Lawrence:	
Bessemer	87
Ellwood City	976
New Castle	2,881
Miscellaneous	380
Total	4,324
Lebanon:	
Lebanon	895
Myerstown	109
Palmyra	131
Miscellaneous	275
Total	1,410
Lehigh:	
Allentown	4,298
Bethlehem[2]	146
Catasauqua	272
Coplay	89
Emaus	155
Slatington	154
Miscellaneous	310
Total	5,424
Luzerne:	
Ashley	308
Avoca	244
Dorranceton	163
Duryea	127
Dupont	166
Edwardsville	183
Exeter	26
Forty Fort	153
Freeland	123
Glen Lyon	227
Hazelton	895
Hughestown	24
Kingston	781
Larksville	148
Luzerne	158
Miners Mills	128
Nanticoke	629
Nescopeck	48
Parsons	230
Pittston	857
Plains	224
Plymouth	479
Pringle	21
Shickshinney	105
Sugar Notch	185
Swoyersville	44
Warrior Run	26
West Hazelton	163
West Pittston	412
West Wyoming	85
White Haven	148
Wilkes-Barre	4,533
Wyoming	82
Miscellaneous	866
Total	12,991
Lycoming:	
Hughesville	42
Jersey Shore	433
Lycoming—Continued.	
Montgomery	61
Montoursville	49
Muncy	43
Newberry	171
Williamsport	2,692
Miscellaneous	147
Total	3,638
McKean:	
Betula	5
Bradford	1,674
Eldred	76
Hazel Hurst	9
Kane	417
Mount Jewett	106
Port Allegany	87
Smethport	158
Miscellaneous	444
Total	2,976
Mercer:	
Farrell	372
Greenville	558
Grove City	512
Mercer	186
Sharon	1,849
Sharpsville	204
Stoneboro	46
West Middlesex	52
Wheatland	41
Miscellaneous	207
Total	4,027
Mifflin:	
Burnham	64
Lewistown	545
Miscellaneous	141
Total	750
Monroe:	
East Stroudsburg	116
Stroudsburg	185
Tobyhanna	42
Miscellaneous	138
Total	481
Montgomery:	
Ambler	360
Bridgeport	169
Conshohocken	430
East Greenville	33
Hatboro	135
Jenkintown	740
Lansdale	420
Narberth	700
Norristown	2,050
North Wales	124
Pennsburg	29
Pottstown	787
Rockledge	38
Royersford	195
Souderton	109
West Conshohocken	50
Miscellaneous	8,625
Total	14,994
Montour:	
Danville	92
Miscellaneous	56
Total	148

[2] See footnote on p. 280.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Northampton:	
Bangor	113
Bath	62
Bethlehem [2]	2,249
Easton	2,267
Hellertown	57
Nazareth	269
North Catasauqua	45
Northampton	220
Pen Argyl	117
Roseto	16
Walnutport	30
West Easton	36
Wind Gap	10
Miscellaneous	80
Total	5,571
Northumberland:	
Kulpmont	93
Locust Gap	95
Marion Heights	18
Milton	249
Mount Carmel	515
Northampton Heights	32
Northumberland	207
Shamokin	1,213
Sunbury	1,012
Watsontown	95
Miscellaneous	206
Total	3,735
Perry:	
Duncannon	46
Marysville	49
Newport	58
Miscellaneous	51
Total	204
Philadelphia: Philadelphia	96,340
Pike:	
Matamoras	23
Miscellaneous	20
Total	43
Potter:	
Austin	28
Coudersport	52
Galeton	63
Shinglehouse	21
Miscellaneous	60
Total	224
Schuylkill:	
Ashland	235
Coaldale	109
Cressona	34
Delano	32
Frackville	150
Gilberton	48
Girardville	152
Gordon	29
Lost Creek	21
McAdoo	59
Mahanoy City	472
Schuylkill—Continued.	
Minersville	215
New Philadelphia (Silver Creek)	22
Orwigsburg	59
Palo Alto	8
Pine Grove	107
Port Carbon	63
Pottsville	1,205
St. Clair	127
Schuylkill Haven	165
Shenandoah	385
Tamaqua	465
Tower City	52
Tremont	88
Miscellaneous	529
Total	4,831
Snyder:	
Selinsgrove	60
Miscellaneous	42
Total	102
Somerset:	
Berlin	48
Boswell	31
Central	22
Confluence	45
Holsopple	37
Hooversville	24
Jenners	6
Jerome	18
Macdonaldton	5
Meyersdale	95
Paint Creek	7
Rockwood	43
Somerset	222
Windber	321
Miscellaneous	285
Total	1,209
Sullivan:	
Mildred	36
Miscellaneous	48
Total	84
Susquehanna:	
Forest City	70
Hallstead	26
Montrose	67
Oakland	20
Susquehanna	478
Miscellaneous	177
Total	838
Tioga:	
Blossburg	28
Elkland	31
Mansfield	37
Wellsboro	86
Westfield	49
Miscellaneous	164
Total	395

[2] Bethlehem:

	Number of returns
Counties—	
Lehigh	146
Northampton	2,249
Total	2,395

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Union:	
Lewisburg	96
Mifflinburg	49
Miscellaneous	60
Total	205
Venango:	
Emlenton	97
Franklin	789
Oil City	1,439
Polk	15
Miscellaneous	264
Total	2,604
Warren:	
Kinzua	21
Sheffield	85
Tidioute	51
Warren	961
Youngsville	41
Miscellaneous	236
Total	1,395
Washington:	
Allenport	41
Bentleyville	109
Bulger	17
Burgettstown	136
California	227
Canonsburg	645
Cecil	46
Centerville	41
Charleroi	683
Cherry Valley	22
Claysville	46
Cokeburg	10
Daisytown	59
Donora	700
East Washington	32
Ellsworth	20
Fredericktown	50
Houston	91
McDonald	227
Mariana	5
Meadow Lands	14
Millsboro	11
Monongahela	550
New Eagle	25
North Charleroi	90
Roscoe	86
Vestaburg	93
Washington	1,960
West Brownsville	108
Miscellaneous	1,274
Total	7,418
Wayne:	
Hawley	80
Honesdale	180
Miscellaneous	86
Total	346
Westmoreland:	
Arnold	279
Avonmore	38
Baggaley	11
Claridge	32
Crab Tree	11
Darragh	15
Derry	174
East Vandergrift	25
Export	136
Greensburg	1,378
Irwin	465
Jeannette	598
Larimer	28
Latrobe	651
Ligonier	92
Mammoth	16
Manor	87
Monessen	857
Mount Pleasant	371
New Kensington	880
North Belle Vernon	12
Parnassus	279
Penn	36
Pricedale	13
Scottdale	434
Southwest	23
Southwest Greensburg	156
South Greensburg	13
Trafford	147
Trauger	8
Vandergrift	514
Webster	41
Wendel	11
West Newton	198
Youngwood	87
Yukon	27
Miscellaneous	1,374
Total	9,517
Wyoming:	
Tunkhannock	69
Miscellaneous	69
Total	138
York:	
Dallastown	71
Glen Rock	36
Hanover	387
Red Lion	212
Spring Grove	48
Wrightsville	43
York	2,645
Miscellaneous	374
Total	3,816
State total	397,575

RHODE ISLAND

County and city	Number of returns
Bristol:	
Barrington	170
Bristol	291
Warren	194
Total	655
Kent:	
East Greenwich	301
Warwick	436
West Warwick	461
Total	1,198

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

RHODE ISLAND—Continued

County and city	Number of returns
Newport:	
Jamestown	28
Little Compton	4
Middletown	125
Newport	1,299
New Shoreham	6
Portsmouth	30
Tiverton	27
Total	1,519
Providence:	
Burrillville	272
Central Falls	504
Cranston	1,688
Cumberland	388
East Providence	826
Foster	12
Gloucester	23
Johnston	54
Lincoln	105
North Providence	220
North Smithfield	48
Providence—Continued.	
Pawtucket	2,551
Providence	13,503
Scituate	17
Smithfield	37
Woonsocket	1,586
Total	21,834
Washington:	
Charlestown	7
Exeter	8
Hopkinton	87
Narragansett	61
North Kingston	179
Richmond	102
South Kingston	227
Westerly	485
Total	1,156
State total	26,362

SOUTH CAROLINA

Abbeville:	
Abbeville	130
Miscellaneous	39
Total	169
Aiken:	
Aiken	142
Graniteville	16
Langley	15
North Augusta	28
Miscellaneous	48
Total	249
Allendale:	
Allendale	35
Fairfax	10
Miscellaneous	4
Total	49
Anderson:	
Anderson	297
Belton	43
Honea Path	22
Pelzer	21
Pendleton	13
Williamston	6
Miscellaneous	17
Total	419
Bamberg:	
Bamberg	49
Denmark	25
Miscellaneous	16
Total	90
Barnwell:	
Barnwell	31
Blackville	18
Miscellaneous	32
Total	81
Beaufort:	
Beaufort	76
Miscellaneous	59
Total	135
Berkeley: Miscellaneous	49
Calhoun:	
Saint Matthews	54
Miscellaneous	15
Total	69
Charleston:	
Charleston	2,497
Edisto Island	10
Johns Island	22
Meggett	22
Moultrieville	14
Mount Pleasant	18
Miscellaneous	55
Total	2,638
Cherokee:	
Blacksburg	18
Gaffney	125
Miscellaneous	10
Total	153
Chester:	
Chester	154
Great Falls	24
Miscellaneous	14
Total	192
Chesterfield:	
Cheraw	109
Miscellaneous	30
Total	139
Clarendon:	
Manning	44
Miscellaneous	36
Total	80
Colleton:	
Walterboro	45
Miscellaneous	29
Total	74

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Darlington:	
Darlington	138
Hartsville	159
Miscellaneous	27
Total	324
Dillon:	
Dillon	104
Latta	40
Miscellaneous	35
Total	179
Dorchester:	
Saint George	22
Summerville	104
Miscellaneous	13
Total	139
Edgefield:	
Edgefield	26
Johnston	15
Miscellaneous	17
Total	58
Fairfield:	
Winnsboro	66
Miscellaneous	39
Total	105
Florence:	
Florence	536
Lake City	49
Timmonsville	34
Miscellaneous	50
Total	669
Georgetown:	
Andrews	38
Georgetown	125
Miscellaneous	7
Total	170
Greenville:	
Fountain Inn	20
Greenville	1,409
Greer	73
Piedmont	13
Miscellaneous	25
Total	1,540
Greenwood:	
Greenwood	252
Ware Shoals	23
Miscellaneous	24
Total	299
Hampton:	
Estill	17
Varnville	16
Miscellaneous	35
Total	68
Horry:	
Conway	76
Miscellaneous	12
Total	88
Jasper: Miscellaneous	24
Kershaw:	
Camden	103
Kershaw	29
Miscellaneous	9
Total	141
Lancaster:	
Lancaster	69
Miscellaneous	7
Total	76
Laurens:	
Clinton	108
Laurens	85
Miscellaneous	17
Total	210
Lee:	
Bishopville	49
Miscellaneous	9
Total	58
Lexington:	
Batesburg	28
Leesville	4
Lexington	22
New Brookland	17
Miscellaneous	19
Total	90
McCormick:	
McCormick	25
Miscellaneous	8
Total	33
Marion:	
Marion	85
Mullins	57
Miscellaneous	11
Total	153
Marlboro:	
Bennettsville	110
Clio	22
McColl	24
Miscellaneous	19
Total	175
Newberry:	
Newberry	136
Whitmire	19
Miscellaneous	42
Total	197
Oconee:	
Newry	3
Seneca	33
Walhalla	18
Westminster	11
Miscellaneous	14
Total	79
Orangeburg:	
Branchville	18
Orangeburg	246
Miscellaneous	74
Total	338

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Pickens:	
Easley	29
Liberty	12
Miscellaneous	31
Total	72
Richland:	
Columbia	1,869
Miscellaneous	21
Total	1,890
Saluda:	
Saluda	13
Miscellaneous	7
Total	20
Spartanburg:	
Clifton	7
Converse	3
Cowpens	2
Enoree	6
Spartanburg	934
Woodruff	17
Miscellaneous	127
Total	1,097
Sumter:	
Sumter	347
Miscellaneous	41
Total	388
Union:	
Buffalo	1
Jonesville	6
Lockhart	8
Union	101
Miscellaneous	5
Total	121
Williamsburg:	
Kingstree	52
Miscellaneous	28
Total	80
York:	
Clover	18
Fort Mill	24
Rock Hill	225
York	58
Miscellaneous	17
Total	342
State total	13,809

SOUTH DAKOTA

Aurora:	
Plankinton	26
Miscellaneous	43
Total	69
Beadle:	
Huron	520
Miscellaneous	173
Total	693
Bennett: Miscellaneous	1
Bon Homme:	
Scotland	23
Tyndall	47
Miscellaneous	64
Total	134
Brookings:	
Brookings	159
Elkton	17
Miscellaneous	45
Total	221
Brown:	
Aberdeen	1,194
Groton	25
Miscellaneous	92
Total	1,311
Brule:	
Chamberlain	71
Kimball	32
Miscellaneous	22
Total	125
Buffalo: Miscellaneous	6
Butte:	
Belle Fourche	79
Miscellaneous	34
Total	113
Campbell: Miscellaneous	40
Charles Mix:	
Geddes	33
Lake Andes	31
Platte	26
Wagner	65
Miscellaneous	12
Total	167
Clark:	
Clark	60
Miscellaneous	72
Total	132
Clay:	
Vermilion	107
Miscellaneous	55
Total	162
Codington:	
Watertown	625
Miscellaneous	129
Total	754
Corson:	
McIntosh	11
Miscellaneous	59
Total	70
Custer: Miscellaneous	73

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Davison:	
Mitchell	493
Miscellaneous	17
Total	510
Day:	
Waubay	19
Webster	73
Miscellaneous	42
Total	134
Deuel:	
Clear Lake	27
Miscellaneous	35
Total	62
Dewey: Miscellaneous	66
Douglas:	
Armour	60
Miscellaneous	42
Total	102
Edmunds:	
Ipswich	34
Miscellaneous	42
Total	76
Fall River:	
Edgemont	78
Hot Springs	121
Miscellaneous	16
Total	215
Faulk: Miscellaneous	85
Grant:	
Milbank	71
Miscellaneous	44
Total	115
Gregory:	
Dallas	10
Gregory	45
Miscellaneous	60
Total	115
Haakon:	
Phillip	20
Miscellaneous	32
Total	52
Hamlin: Miscellaneous	53
Hand:	
Miller	68
Miscellaneous	11
Total	79
Hanson:	
Alexandria	24
Miscellaneous	23
Total	47
Harding: Miscellaneous	39
Hughes:	
Pierre	68
Miscellaneous	35
Total	103
Hutchinson:	
Parkston	32
Tripp	39
Miscellaneous	56
Total	127
Hyde:	
Highmore	40
Miscellaneous	1
Total	41
Jackson: Miscellaneous	28
Jerauld:	
Wessington Springs	23
Miscellaneous	13
Total	36
Jones: Miscellaneous	33
Kingsbury:	
De Smet	35
Lake Preston	38
Miscellaneous	117
Total	190
Lake:	
Madison	199
Miscellaneous	52
Total	251
Lawrence:	
Deadwood	144
Lead	818
Spearfish	52
Miscellaneous	53
Total	1,067
Lincoln:	
Canton	88
Lennox	20
Miscellaneous	69
Total	177
Lyman: Miscellaneous	33
McCook:	
Bridgewater	20
Salem	34
Miscellaneous	26
Total	80
McPherson:	
Eureka	30
Miscellaneous	15
Total	45
Marshall:	
Britton	36
Miscellaneous	41
Total	77

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Meade:	
Sturgis	46
Miscellaneous	47
Total	93
Mellette: Miscellaneous	9
Miner:	
Howard	39
Miscellaneous	19
Total	58
Minnehaha:	
Dell Rapids	65
Sioux Falls	1,905
Miscellaneous	135
Total	2,105
Moody:	
Flandreau	60
Miscellaneous	18
Total	78
Pennington:	
Rapid City	323
Miscellaneous	52
Total	375
Perkins:	
Lemmon	57
Miscellaneous	37
Total	94
Potter:	
Gettysburg	50
Miscellaneous	28
Total	78
Roberts:	
Sisseton	42
Miscellaneous	50
Total	92
Sanborn:	
Woonsocket	30
Miscellaneous	17
Total	47
Shannon: Miscellaneous	3
Spink:	
Redfield	147
Miscellaneous	131
Total	278
Stanley:	
Fort Pierre	26
Miscellaneous	7
Total	33
Sully: Miscellaneous	64
Todd: Miscellaneous	11
Tripp:	
Winner	110
Miscellaneous	51
Total	161
Turner:	
Centerville	62
Parker	28
Miscellaneous	83
Total	173
Union:	
Beresford	62
Elk Point	46
Miscellaneous	18
Total	126
Walworth:	
Mobridge	83
Miscellaneous	47
Total	130
Washabaugh: Miscellaneous	1
Washington: Miscellaneous	2
Yankton:	
Yankton	233
Miscellaneous	45
Total	278
Ziebach: Miscellaneous	16
State total	12,414

TENNESSEE

Anderson:	
Briceville	2
Clinton	38
Coal Creek	12
Miscellaneous	11
Total	63
Bedford:	
Shelbyville	78
Miscellaneous	22
Total	100
Benton: Miscellaneous	11
Bledsoe: Miscellaneous	9
Blount:	
Alcoa	25
Maryville	129
Miscellaneous	34
Total	188
Bradley:	
Cleveland	167
Miscellaneous	11
Total	178

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TENNESSEE—Continued

County and city	Number of returns
Campbell:	
Jellico	52
Lafollette	26
Miscellaneous	26
Total	104
Cannon: Miscellaneous	4
Carroll:	
Huntingdon	16
McKenzie	36
Miscellaneous	18
Total	70
Carter:	
Elizabethton	43
Miscellaneous	12
Total	55
Cheatham: Miscellaneous	10
Chester:	
Henderson	15
Miscellaneous	1
Total	16
Claiborne: Miscellaneous	26
Clay: Miscellaneous	2
Cocke:	
Newport	72
Miscellaneous	12
Total	84
Coffee:	
Manchester	6
Tullahoma	74
Total	80
Crockett:	
Bells	13
Miscellaneous	21
Total	34
Cumberland: Miscellaneous	24
Davidson:	
Goodlettsville	10
Nashville	7,200
Old Hickory	47
Miscellaneous	124
Total	7,381
Decatur: Miscellaneous	2
De Kalb: Miscellaneous	8
Dickson:	
Dickson	50
Miscellaneous	7
Total	57
Dyer:	
Dyersburg	242
Newbern	25
Miscellaneous	7
Total	274
Fayette:	
Somerville	21
Miscellaneous	50
Total	71
Fentress: Miscellaneous	30
Franklin:	
Decherd	19
Winchester	48
Miscellaneous	87
Total	154
Gibson:	
Dyer	10
Humboldt	84
Milan	34
Trenton	37
Miscellaneous	7
Total	172
Giles:	
Pulaski	75
Miscellaneous	17
Total	92
Grainger: Miscellaneous	6
Greene:	
Greeneville	142
Miscellaneous	9
Total	151
Grundy:	
Tracy City	22
Miscellaneous	18
Total	40
Hamblen:	
Morristown	141
Miscellaneous	5
Total	146
Hamilton:	
Chattanooga	4,728
St. Elmo	58
Soddy	18
Miscellaneous	187
Total	4,991
Hancock: Miscellaneous	1
Hardeman:	
Bolivar	13
Miscellaneous	22
Total	35
Hardin: Miscellaneous	27
Hawkins:	
Bullsgap	16
Rogersville	40
Miscellaneous	19
Total	75

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TENNESSEE—Continued

County and city	Number of returns
Haywood:	
Brownsville	146
Miscellaneous	9
Total	155
Henderson: Lexington	25
Henry:	
Paris	162
Miscellaneous	6
Total	168
Hickman: Miscellaneous	29
Houston: Miscellaneous	5
Humphreys:	
Waverly	25
Miscellaneous	16
Total	41
Jackson: Miscellaneous	6
Jefferson:	
Jefferson City	17
Miscellaneous	33
Total	50
Johnson: Miscellaneous	17
Knox:	
Knoxville	3,600
Mascot	22
Miscellaneous	195
Total	3,817
Lake:	
Tiptonville	34
Miscellaneous	28
Total	62
Lauderdale:	
Halls	17
Ripley	86
Miscellaneous	15
Total	118
Lawrence:	
Lawrenceburg	46
Miscellaneous	28
Total	74
Lewis: Miscellaneous	8
Lincoln:	
Fayetteville	104
Miscellaneous	25
Total	129
Loudon:	
Lenoir City	68
Loudon	22
Miscellaneous	3
Total	93
McMinn:	
Athens	63
Englewood	5
Etowah	95
McMinn—Continued.	
Miscellaneous	5
Total	168
McNairy: Miscellaneous	15
Macon: Miscellaneous	5
Madison:	
Jackson	727
Miscellaneous	71
Total	798
Marion:	
South Pittsburg	56
Whitwell	10
Miscellaneous	19
Total	85
Marshall:	
Chapel Hill	4
Lewisburg	50
Miscellaneous	1
Total	55
Maury:	
Columbia	298
Mount Pleasant	68
Miscellaneous	14
Total	380
Monroe:	
Sweetwater	45
Tellico Plains	8
Miscellaneous	12
Total	65
Montgomery:	
Clarksville	377
Miscellaneous	1
Total	378
Moore: Miscellaneous	2
Morgan:	
Oakdale	39
Petros	2
Miscellaneous	15
Total	56
Obion:	
Obion	11
Union City	105
Miscellaneous	41
Total	157
Overton:	
Livingston	27
Miscellaneous	9
Total	36
Perry: Miscellaneous	7
Polk:	
Copperhill	47
Ducktown	22
Miscellaneous	20
Total	89

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TENNESSEE—Continued

County and city	Number of returns
Putnam:	
Cookeville	52
Monterey	16
Miscellaneous	8
Total	76
Rhea:	
Dayton	46
Spring City	6
Miscellaneous	9
Total	61
Roane:	
Harriman	100
Rockwood	68
Miscellaneous	14
Total	182
Robertson:	
Springfield	204
Miscellaneous	31
Total	235
Rutherford:	
Murfreesboro	190
Miscellaneous	14
Total	204
Scott: Miscellaneous	59
Sequatchie: Dunlap	2
Sevier: Miscellaneous	15
Shelby:	
Binghampton	6
Memphis	10,700
Normal	26
Miscellaneous	152
Total	10,884
Smith: Miscellaneous	19
Stewart: Miscellaneous	15
Sumner:	
Gallatin	77
Miscellaneous	25
Total	102
Sullivan:	
Bristol	329
Kingsport	250
Miscellaneous	9
Total	588
Tipton:	
Covington	93
Miscellaneous	14
Total	107
Trousdale: Hartsville	12
Unicoi:	
Erwin	125
Miscellaneous	2
Total	127
Van Buren: Miscellaneous	1
Warren:	
McMinnville	49
Miscellaneous	2
Total	51
Washington:	
Johnson City	489
Miscellaneous	39
Total	528
Wayne: Miscellaneous	9
Weakley:	
Dresden	15
Greenfield	21
Martin	57
Miscellaneous	10
Total	103
White:	
Sparta	25
Miscellaneous	10
Total	35
Williamson:	
Franklin	120
Miscellaneous	25
Total	145
Wilson:	
Lebanon	63
Miscellaneous	8
Total	71
State total	33,667

TEXAS

Anderson:	
Elkhart	4
Palestine	313
Miscellaneous	14
Total	331
Andrews: Miscellaneous	3
Angelina:	
Keltys	19
Lufkin	193
Miscellaneous	29
Total	241
Aransas: Rockport	20
Archer: Miscellaneous	177
Armstrong: Miscellaneous	54
Atascosa:	
Pleasanton	20
Miscellaneous	33
Total	53
Austin:	
Bellville	59
Sealy	75
Wallis	13
Miscellaneous	77
Total	224

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Bailey: Miscellaneous	5
Bandera: Miscellaneous	6
Bastrop:	
Bastrop	42
Elgin	70
Smithville	125
Miscellaneous	14
Total	251
Baylor:	
Seymour	78
Miscellaneous	6
Total	84
Bee:	
Beeville	133
Miscellaneous	8
Total	141
Bell:	
Bartlett	38
Belton	94
Killeen	7
Rogers	20
Temple	550
Miscellaneous	31
Total	740
Bexar:	
Fort Sam Houston	135
San Antonio	8,242
Miscellaneous	75
Total	8,452
Blanco: Miscellaneous	12
Borden: Miscellaneous	5
Bosque:	
Clifton	34
Meridian	10
Walnut Springs	7
Miscellaneous	7
Total	58
Bowie:	
Texarkana	438
Miscellaneous	66
Total	504
Brazoria:	
Alvin	46
Angleton	37
Damon	17
Freeport	150
Velasco	9
West Columbia	75
Miscellaneous	40
Total	374
Brazos:	
Bryan	253
Miscellaneous	23
Total	276
Brewster:	
Alpine	75
Miscellaneous	26
Total	101
Briscoe: Miscellaneous	12
Brooks: Falfurrias	68
Brown:	
Brownwood	401
Miscellaneous	58
Total	459
Burleson:	
Caldwell	77
Somerville	40
Miscellaneous	13
Total	130
Burnet: Miscellaneous	39
Caldwell:	
Lockhart	275
Luling	275
Miscellaneous	63
Total	613
Calhoun:	
Port Lavaca	30
Miscellaneous	12
Total	42
Callahan:	
Baird	70
Miscellaneous	140
Total	210
Cameron:	
Brownsville	627
Harlingen	350
San Benito	300
Miscellaneous	100
Total	1,377
Camp:	
Pittsburg	45
Miscellaneous	3
Total	48
Carson: Miscellaneous	238
Cass:	
Atlanta	41
Miscellaneous	29
Total	70
Castro: Miscellaneous	10
Chambers: Miscellaneous	36
Cherokee:	
Alto	15
Jacksonville	144
Rusk	35
Miscellaneous	15
Total	209
Childress:	
Childress	177
Miscellaneous	1
Total	178
Clay:	
Henrietta	72
Miscellaneous	31
Total	103

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Coke: Miscellaneous	30
Coleman:	
Coleman	158
Santa Anna	53
Miscellaneous	26
Total	237
Collin:	
Celina	18
Farmersville	42
McKinney	193
Plano	47
Miscellaneous	54
Total	354
Collinsworth:	
Wellington	63
Miscellaneous	11
Total	74
Colorado:	
Columbus	79
Eagle Lake	120
Weimar	75
Miscellaneous	42
Total	316
Comal:	
New Braunfels	310
Miscellaneous	3
Total	313
Comanche:	
Comanche	32
De Leon	37
Miscellaneous	6
Total	75
Concho: Miscellaneous	46
Cooke:	
Gainesville	245
Miscellaneous	22
Total	267
Coryell:	
Gatesville	34
Miscellaneous	8
Total	42
Cottle:	
Paducah	51
Miscellaneous	2
Total	53
Crockett: Ozona	69
Crosby:	
Ralls	21
Miscellaneous	29
Total	50
Culberson: Miscellaneous	14
Dallam:	
Dalhart	110
Miscellaneous	7
Total	117
Dallas:	
Dallas	15,915
Garland	35
Grand Prairie	17
Lancaster	33
Miscellaneous	60
Total	16,060
Dawson: Lamesa	52
Deaf Smith:	
Hereford	63
Miscellaneous	2
Total	65
Delta:	
Cooper	40
Miscellaneous	10
Total	50
Denton:	
Denton	208
Pilot Point	24
Sanger	19
Miscellaneous	43
Total	294
De Witt:	
Cuero	182
Yorktown	95
Miscellaneous	40
Total	317
Dickens:	
Spur	50
Miscellaneous	5
Total	55
Dimmit:	
Asherton	27
Miscellaneous	44
Total	71
Donley:	
Clarendon	167
Miscellaneous	21
Total	188
Duval:	
San Diego	75
Miscellaneous	39
Total	114
Eastland:	
Cisco	280
Desdemona	22
Eastland	233
Gorman	30
Olden	22
Ranger	195

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Eastland—Continued.	
Rising Star	70
Miscellaneous	19
Total	871
Ector: Odessa	39
Edwards: Miscellaneous	97
Ellis:	
Ennis	140
Ferris	22
Italy	34
Midlothian	16
Waxahachie	233
Miscellaneous	55
Total	500
El Paso:	
El Paso	3,724
Fort Bliss	50
Miscellaneous	146
Total	3,920
Erath:	
Dublin	44
Stephenville	53
Thurber	27
Miscellaneous	6
Total	130
Falls:	
Lott	15
Marlin	175
Rosebud	78
Miscellaneous	29
Total	297
Fannin:	
Bonham	105
Honey Grove	31
Ladonia	16
Leonard	27
Miscellaneous	23
Total	202
Fayette:	
Flatonia	50
La Grange	175
Schulenburg	85
Miscellaneous	62
Total	372
Fisher:	
Rotan	43
Miscellaneous	20
Total	63
Floyd:	
Floydada	79
Lockney	27
Miscellaneous	1
Total	107
Foard:	
Crowell	50
Miscellaneous	17
Total	67
Fort Bend:	
Richmond	115
Rosenberg	75
Sugarland	60
Miscellaneous	98
Total	348
Franklin:	
Mount Vernon	18
Miscellaneous	1
Total	19
Freestone:	
Teague	27
Worthan	145
Miscellaneous	25
Total	197
Frio:	
Pearsall	37
Miscellaneous	29
Total	66
Gaines: Miscellaneous	8
Galveston:	
Galveston	3,236
League City	14
Texas City	100
Miscellaneous	51
Total	3,401
Garza:	
Post	30
Miscellaneous	7
Total	37
Gillespie:	
Fredericksburg	114
Miscellaneous	16
Total	130
Glasscock: Miscellaneous	10
Goliad:	
Goliad	60
Miscellaneous	27
Total	87
Gonzales:	
Gonzales	155
Nixon	10
Miscellaneous	49
Total	214
Gray:	
Pampa	319
Miscellaneous	57
Total	376
Grayson:	
Denison	333
Sherman	473
Van Alstyne	29
Whitesboro	18
Whitewright	25
Miscellaneous	32
Total	910

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Gregg:	
Longview	156
Miscellaneous	18
Total	174
Grimes:	
Navasota	200
Miscellaneous	43
Total	243
Guadalupe:	
Marion	19
Seguin	225
Miscellaneous	51
Total	295
Hale:	
Plainview	210
Miscellaneous	22
Total	232
Hall:	
Memphis	165
Miscellaneous	22
Total	187
Hamilton:	
Hamilton	38
Hico	19
Miscellaneous	1
Total	58
Hansford: Miscellaneous	88
Hardeman:	
Chillicothe	57
Quanah	135
Miscellaneous	10
Total	202
Hardin:	
Grayburg	7
Saratoga	15
Silsbee	100
Sour Lake	125
Miscellaneous	29
Total	276
Harris:	
Goose Creek	235
Harrisburg	45
Houston	14,430
Humble	125
Miscellaneous	234
Total	15,069
Harrison:	
Marshall	345
Miscellaneous	75
Total	420
Hartley: Miscellaneous	10
Haskell:	
Haskell	41
Rule	25
Miscellaneous	12
Total	78
Hays:	
San Marcos	200
Miscellaneous	33
Total	233
Hemphill:	
Canadian	81
Miscellaneous	3
Total	84
Henderson:	
Athens	65
Miscellaneous	25
Total	90
Hidalgo:	
Donna	117
Edinburg	132
McAllen	300
Mercedes	195
Mission	107
Pharr	75
San Juan	50
Miscellaneous	165
Total	1,141
Hill:	
Hillsboro	185
Hubbard	40
Itasca	25
Whitney	10
Miscellaneous	42
Total	302
Hood:	
Granbury	17
Miscellaneous	7
Total	24
Hopkins:	
Sulphur Springs	100
Miscellaneous	28
Total	128
Houston:	
Crockett	85
Miscellaneous	34
Total	119
Howard:	
Big Springs	184
Miscellaneous	10
Total	194
Hudspeth: Miscellaneous	26
Hunt:	
Celeste	11
Commerce	44
Greenville	167
Lone Oak	4
Wolf City	14
Miscellaneous	21
Total	261
Hutchinson: Miscellaneous	366
Irion: Miscellaneous	33

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Jack:	
Jacksboro	41
Miscellaneous	29
Total	70
Jackson:	
Edna	57
Miscellaneous	25
Total	82
Jasper:	
Jasper	75
Kirbyville	45
Miscellaneous	16
Total	136
Jeff Davis: Miscellaneous	19
Jefferson:	
Beaumont	2,308
Nederland	50
Port Arthur	1,500
Port Neches	30
Miscellaneous	60
Total	3,948
Jim Hogg: Miscellaneous	82
Jim Wells:	
Alice	94
Miscellaneous	17
Total	111
Johnson:	
Alvarado	18
Cleburne	249
Grandview	18
Miscellaneous	27
Total	312
Jones:	
Anson	62
Hamlin	53
Stamford	135
Miscellaneous	5
Total	255
Karnes:	
Karnes City	40
Kenedy	150
Runge	60
Miscellaneous	42
Total	292
Kaufman:	
Forney	40
Kaufman	53
Kemp	17
Mabank	7
Terrell	243
Miscellaneous	10
Total	370
Kendall:	
Boerne	42
Comfort	39
Total	81
Kenedy: Miscellaneous	6
Kent: Miscellaneous	14
Kerr:	
Kerrville	200
Legion	40
Miscellaneous	12
Total	252
Kimble: Miscellaneous	24
Kinney:	
Brackettville	55
Miscellaneous	4
Total	59
Kleberg:	
Kingsville	300
Miscellaneous	4
Total	304
Knox: Miscellaneous	70
Lamar:	
Paris	450
Miscellaneous	43
Total	493
Lamb: Miscellaneous	32
Lampasas:	
Lampasas	80
Miscellaneous	2
Total	82
La Salle:	
Cotulla	57
Miscellaneous	20
Total	77
Lavaca:	
Hallettsville	80
Moulton	24
Shiner	75
Yoakum	185
Miscellaneous	3
Total	367
Lee:	
Giddings	25
Miscellaneous	15
Total	40
Leon:	
Oakwood	10
Miscellaneous	27
Total	37
Liberty:	
Cleveland	35
Daisetta	67
Dayton	49
Hull	25
Liberty	75
Miscellaneous	19
Total	270

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Limestone:	
Cooledge	40
Groesbeck	125
Kosse	35
Mexia	750
Thorton	23
Miscellaneous	4
Total	977
Lipscomb: Miscellaneous	53
Live Oak: Miscellaneous	32
Llano:	
Llano	50
Miscellaneous	4
Total	54
Lubbock:	
Lubbock	275
Slaton	68
Miscellaneous	7
Total	350
Lynn: Miscellaneous	37
McCulloch:	
Brady	131
Miscellaneous	34
Total	165
McLennan:	
McGregor	24
Mart	75
Moody	20
Waco	2,131
West	78
Miscellaneous	23
Total	2,351
McMullen: Miscellaneous	7
Madison:	
Madisonville	16
Miscellaneous	1
Total	17
Marion:	
Jefferson	38
Miscellaneous	2
Total	40
Martin: Stanton	28
Mason:	
Mason	35
Miscellaneous	5
Total	40
Matagorda:	
Bay City	176
Gulf	75
Palacios	30
Miscellaneous	59
Total	340
Maverick: Eagle Pass	175
Medina:	
Hondo	50
Miscellaneous	49
Total	99
Menard:	
Menard	56
Miscellaneous	3
Total	59
Midland: Midland	120
Milam:	
Cameron	227
Rockdale	110
Thorndale	12
Miscellaneous	51
Total	400
Mills:	
Goldthwaite	18
Miscellaneous	6
Total	24
Mitchell:	
Colorado	123
Miscellaneous	37
Total	160
Montague:	
Bowie	68
Nacona	86
Miscellaneous	29
Total	183
Montgomery:	
Conroe	82
Fostoria	4
Miscellaneous	37
Total	123
Moore: Miscellaneous	23
Morris:	
Daingerfield	7
Miscellaneous	20
Total	27
Motley: Miscellaneous	35
Nacogdoches:	
Cushing	7
Nacogdoches	149
Miscellaneous	17
Total	173
Navarro:	
Corsicana	700
Kerens	35
Miscellaneous	90
Total	825
Newton:	
Wiergate	2
Miscellaneous	49
Total	51
Nolan:	
Roscoe	14
Sweetwater	180
Miscellaneous	7
Total	201

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Nueces:	
Bishop	57
Corpus Christi	731
Robstown	190
Miscellaneous	27
Total	1,005
Ochiltree:	
Perryton	106
Miscellaneous	15
Total	121
Oldham: Miscellaneous	20
Orange:	
Orange	450
Miscellaneous	45
Total	495
Palo Pinto:	
Mineral Wells	193
Mingus	12
Strawn	37
Miscellaneous	19
Total	261
Panola:	
Carthage	35
Miscellaneous	19
Total	54
Parker:	
Weatherford	135
Miscellaneous	12
Total	147
Parmer: Miscellaneous	20
Pecos:	
Fort Stockton	95
Miscellaneous	13
Total	108
Polk:	
Livingston	60
Miscellaneous	41
Total	101
Potter:	
Amarillo	2,770
Miscellaneous	1
Total	2,771
Presidio:	
Marfa	150
Miscellaneous	15
Total	165
Rains: Miscellaneous	8
Randall:	
Canyon	73
Miscellaneous	2
Total	75
Reagan: Miscellaneous	47
Real: Miscellaneous	8
Red River:	
Annona	11
Clarksville	65
Detroit	6
Miscellaneous	14
Total	96
Reeves:	
Pecos	75
Toyah	9
Miscellaneous	9
Total	93
Refugio: Miscellaneous	82
Roberts: Miscellaneous	68
Robertson:	
Bremond	28
Calvert	61
Franklin	38
Hearne	75
Miscellaneous	9
Total	211
Rockwall:	
Rockwall	21
Royce City	26
Total	47
Runnels:	
Ballinger	123
Winters	62
Miscellaneous	47
Total	232
Rusk:	
Henderson	62
Miscellaneous	15
Total	77
Sabine: Miscellaneous	29
San Augustine: San Augustine	40
San Jacinto: Miscellaneous	11
San Patricio:	
Aransas Pass	30
Sinton	75
Taft	100
Miscellaneous	82
Total	287
San Saba:	
San Saba	75
Miscellaneous	5
Total	80
Schleicher: Miscellaneous	38
Scurry:	
Snyder	62
Miscellaneous	4
Total	66
Shackleford:	
Albany	105
Miscellaneous	64
Total	169

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Shelby:	
Center	61
Timpson	29
Miscellaneous	25
Total	115
Sherman: Miscellaneous	19
Smith:	
Troup	19
Tyler	473
Miscellaneous	26
Total	518
Somervell: Miscellaneous	8
Starr:	
Rio Grande	50
Miscellaneous	12
Total	62
Stephens:	
Breckenridge	490
Caddo	21
Miscellaneous	25
Total	536
Sterling: Miscellaneous	44
Stonewall: Miscellaneous	16
Sutton: Sonora	123
Swisher:	
Tulia	80
Miscellaneous	33
Total	113
Tarrant:	
Arlington	88
Fort Worth	6,323
Miscellaneous	101
Total	6,512
Taylor:	
Abilene	822
Merkel	88
Miscellaneous	44
Total	954
Terrell:	
Sanderson	75
Miscellaneous	9
Total	84
Terry: Miscellaneous	29
Throckmorton: Miscellaneous	50
Titus:	
Mount Pleasant	50
Miscellaneous	5
Total	55
Tom Green:	
San Angelo	735
Miscellaneous	35
Total	770
Travis:	
Austin	1,872
Manor	15
Miscellaneous	22
Total	1,909
Trinity:	
Groveton	38
Trinity	35
Total	73
Tyler:	
Woodville	19
Miscellaneous	33
Total	52
Upsher:	
Gilmer	44
Miscellaneous	13
Total	57
Upton: Miscellaneous	24
Uvalde:	
Sabinal	20
Uvalde	150
Miscellaneous	20
Total	190
Val Verde:	
Del Rio	335
Miscellaneous	61
Total	396
Van Zandt:	
Grand Saline	17
Wills Point	46
Miscellaneous	24
Total	87
Victoria:	
Victoria	350
Miscellaneous	9
Total	359
Walker:	
Huntsville	115
Miscellaneous	27
Total	142
Waller:	
Hempstead	30
Miscellaneous	23
Total	53
Ward: Miscellaneous	24
Washington:	
Brenham	266
Miscellaneous	70
Total	336
Webb:	
Laredo	750
Mirando City	100

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

TEXAS—Continued

County and city	Number of returns
Webb—Continued.	
Miscellaneous	27
Total	877
Wharton:	
El Campo	115
Wharton	165
Miscellaneous	117
Total	397
Wheeler:	
Shamrock	113
Miscellaneous	37
Total	150
Wichita:	
Burkburnett	175
Electra	298
Iowa Park	105
Wichita Falls	3,128
Miscellaneous	10
Total	3,716
Wilbarger:	
Vernon	402
Miscellaneous	38
Total	440
Willacy: Miscellaneous	75
Williamson:	
Georgetown	115
Granger	50
Taylor	950
Miscellaneous	92
Total	1,207
Wilson:	
Floresville	55
Miscellaneous	10
Total	65
Winkler	7
Wise:	
Alvord	10
Bridgeport	17
Chico	8
Decatur	33
Miscellaneous	30
Total	98
Wood:	
Alba	11
Mineola	35
Winnsboro	35
Miscellaneous	3
Total	84
Yoakum: Miscellaneous	1
Young:	
Eliasville	53
Graham	157
New Castle	13
Olney	175
South Bend	14
Miscellaneous	16
Total	428
Zapata: Miscellaneous	2
Zavalla: Miscellaneous	17
State total	111,438

UTAH

County and city	Number of returns
Beaver:	
Beaver	10
Milford	72
Miscellaneous	7
Total	89
Boxelder:	
Brigham City	99
Tremonton	38
Miscellaneous	64
Total	201
Cache:	
Hyrum	25
Lewiston	13
Logan	231
Providence	11
Richmond	13
Smithfield	24
Wellsville	9
Miscellaneous	28
Total	354
Carbon:	
Castle Gate	65
Helper	91
Hiawatha	64
Price	202
Sunnyside	94
Carbon—Continued.	
Miscellaneous	344
Total	860
Daggett: Miscellaneous	2
Davis:	
Bountiful	25
Farmington	18
Miscellaneous	105
Total	148
Duchesne:	
Roosevelt	15
Miscellaneous	24
Total	39
Emery:	
Huntington	3
Miscellaneous	60
Total	63
Garfield:	
Escalante	4
Panguitch	13
Total	17

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

UTAH—Continued

County and city	Number of returns
Grand: Miscellaneous	90
Iron:	
Cedar City	62
Parowan	14
Miscellaneous	8
Total	84
Juab:	
Eureka	152
Nephi	56
Miscellaneous	32
Total	240
Kane:	
Kanab	9
Miscellaneous	8
Total	17
Millard:	
Delta	50
Fillmore	12
Miscellaneous	39
Total	101
Morgan: Miscellaneous	27
Piute: Miscellaneous	7
Rich: Miscellaneous	10
Salt Lake:	
Bingham Canyon	722
Garfield	87
Magna	108
Midvale	47
Murray	101
Salt Lake City	6,976
Sandy	41
Miscellaneous	60
Total	8,142
San Juan: Miscellaneous	10
Sanpete:	
Ephraim	18
Fairview	16
Fountain Green	20
Gunnison	18
Manti	45
Moroni	7
Mount Pleasant	31
Miscellaneous	5
Total	160
Sevier:	
Monroe	1
Richfield	64
Salina	19
Miscellaneous	9
Total	93
Summit:	
Park City	215
Miscellaneous	42
Total	257
Tooele:	
Grantsville	8
Tooele	155
Miscellaneous	68
Total	231
Uintah:	
Vernal	68
Miscellaneous	19
Total	87
Utah:	
American Fork	45
Lehi	19
Payson	25
Pleasant Grove	10
Provo	274
Spanish Fork	26
Springville	32
Miscellaneous	82
Total	513
Wasatch:	
Heber City	62
Miscellaneous	43
Total	105
Washington:	
Hurricane	4
St. George	20
Miscellaneous	1
Total	25
Wayne: Miscellaneous	4
Weber:	
Ogden City	1,554
Miscellaneous	38
Total	1,592
State total	13,568

VERMONT

Addison:	
Bristol	31
Ferrisburg	5
Middlebury	113
New Haven	3
Vergennes	47
Miscellaneous	38
Total	237
Bennington:	
Arlington	22
Bennington	526
Bennington—Continued.	
Dorset	17
Manchester	56
Pownal	3
Readsboro	23
Shaftsbury	7
Miscellaneous	69
Total	723
Caledonia:	
Barnet	12
Burke	8

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

VERMONT—Continued

County and city	Number of returns
Caledonia—Continued.	
Danville	8
Hardwick	47
Lyndon	76
Ryegate	18
St. Johnsbury	340
Miscellaneous	16
Total	525
Chittenden:	
Burlington	1,015
Charlotte	15
Colchester	5
Essex	54
Jericho	7
Milton	8
Richmond	20
Shelburne	22
Winooski	63
Miscellaneous	129
Total	1,338
Essex:	
Canaan	4
Concord	2
Island Pond	35
Lunenburg	24
Miscellaneous	11
Total	76
Franklin:	
Berkshire	7
Enosburg	26
Fairfax	5
Fairfield	8
Georgia	3
Highgate	7
Montgomery	5
Richford	37
St. Albans	375
Sheldon	10
Swanton	38
Miscellaneous	16
Total	537
Grand Isle:	
Alburg	24
Miscellaneous	20
Total	44
Lamoille:	
Cambridge	7
Hyde Park	14
Johnson	14
Morrisville	66
Stowe	16
Miscellaneous	8
Total	125
Orange:	
Bradford	24
Chelsea	11
Newbury	12
Randolph	60
Thetford	7
Wells River	17
Williamstown	5
Orange—Continued.	
Miscellaneous	32
Total	168
Orleans:	
Barton	32
Craftsbury	9
Derby	41
Newport	159
Orleans	40
Troy	18
Miscellaneous	18
Total	317
Rutland:	
Brandon	57
Castleton	18
Danby	16
Fair Haven	105
Pawlet	25
Pittsford	14
Poultney	83
Proctor	128
Rutland	727
Wallingford	24
West Rutland	39
Miscellaneous	104
Total	1,340
Washington:	
Barre	573
Cabot	4
Graniteville	22
Montpelier	495
Northfield	80
Waterbury	53
Miscellaneous	292
Total	1,519
Windham:	
Bellows Falls	225
Brattleboro	458
Westminster	3
Wilmington	15
Miscellaneous	50
Total	751
Windsor:	
Bethel	19
Cavendish	11
Chester	23
Hartford	17
Hartland	9
Ludlow	73
Norwich	21
Quechee	16
Rochester	13
Royalton	10
Springfield	222
White River Junction	143
Wilder	14
Windsor	161
Woodstock	92
Miscellaneous	102
Total	946
State total	8,646

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

VIRGINIA

County and city	Number of returns
Accomac:	
Onancock	39
Chincoteague Island	15
Miscellaneous	163
Total	217
Albemarle:	
Charlottesville	612
Miscellaneous	96
Total	708
Alleghany:	
Clifton Forge	325
Covington	230
Low Moor	6
Miscellaneous	30
Total	591
Amelia: Miscellaneous	29
Amherst:	
Madison Heights	12
Miscellaneous	74
Total	86
Appomattox: Miscellaneous	30
Arlington:	
Alexandria	995
Arlington	30
Ballston	70
Cherrydale	70
Clarendon	230
East Falls Church	69
Fort Myer	5
Miscellaneous	114
Total	1,583
Augusta:	
Basic	1
Staunton	421
Waynesboro	108
Miscellaneous	69
Total	599
Bath:	
Hot Springs	59
Miscellaneous	31
Total	90
Bedford:	
Bedford	115
Miscellaneous	30
Total	145
Bland: Miscellaneous	6
Botetourt: Miscellaneous	49
Brunswick:	
Lawrenceville	90
Miscellaneous	19
Total	109
Buchanan: Miscellaneous	17
Buckingham: Miscellaneous	25
Campbell:	
Lynchburg	1,683
Altavista	38
Miscellaneous	50
Total	1,771
Caroline: Miscellaneous	49
Carroll: Miscellaneous	9
Charles City: Miscellaneous	12
Charlotte: Miscellaneous	51
Chesterfield:	
Ettricka	12
Miscellaneous	97
Total	109
Clarke:	
Berryville	22
Miscellaneous	16
Total	38
Craig: Miscellaneous	5
Culpeper:	
Culpeper	77
Miscellaneous	30
Total	107
Cumberland: Miscellaneous	7
Dickinson:	
Clinchco	14
Miscellaneous	26
Total	40
Dinwiddie:	
Petersburg	841
Miscellaneous	25
Total	866
Elizabeth City:	
Fortress Monroe	22
Hampton	421
National Soldiers' Home	2
Phoebus	124
Miscellaneous	13
Total	582
Essex: Miscellaneous	24
Fairfax:	
Falls Church	40
Miscellaneous	183
Total	223
Fauquier:	
Warrenton	115
Miscellaneous	95
Total	210
Floyd: Miscellaneous	8
Fluvanna: Miscellaneous	21
Franklin:	
Rockymount	30
Miscellaneous	52
Total	82

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

VIRGINIA—Continued

County and city	Number of returns
Frederick:	
Winchester	306
Miscellaneous	30
Total	336
Giles:	
Narrows	17
Miscellaneous	68
Total	85
Gloucester: Miscellaneous	39
Goochland: Miscellaneous	20
Grayson:	
Fries	4
Jalax	50
Miscellaneous	28
Total	82
Greene: Miscellaneous	4
Greensville:	
Emporia	120
Miscellaneous	2
Total	122
Halifax:	
South Boston	192
Miscellaneous	61
Total	253
Hanover:	
Ashland	89
Miscellaneous	84
Total	173
Henrico:	
Richmond	9,103
Miscellaneous	130
Total	9,233
Henry:	
Martinsville	153
Miscellaneous	48
Total	201
Highland: Miscellaneous	2
Isle of Wight:	
Smithfield	30
Miscellaneous	16
Total	46
James City:	
Toano	5
Williamsburg	78
Miscellaneous	14
Total	97
King and Queen: Miscellaneous	7
King George: Miscellaneous	22
King William:	
West Point	40
Miscellaneous	7
Total	47
Lancaster:	
Irvington	40
Miscellaneous	49
Total	89
Lee: Miscellaneous	49
Loudoun:	
Leesburg	70
Miscellaneous	109
Total	179
Louisa: Miscellaneous	50
Lunenburg:	
Victoria	50
Miscellaneous	27
Total	77
Madison: Miscellaneous	17
Mathews: Miscellaneous	26
Mecklenburg:	
Chase City	57
South Hill	40
Miscellaneous	77
Total	174
Middlesex: Miscellaneous	21
Montgomery:	
Blacksburg	13
Christiansburg	59
Radford	45
Miscellaneous	73
Total	190
Nansemond:	
Suffolk	344
Miscellaneous	18
Total	362
Nelson: Miscellaneous	67
New Kent: Miscellaneous	9
Norfolk:	
Churchland	17
Norfolk	5,776
South Norfolk	0
Portsmouth	1,275
Miscellaneous	58
Total	7,126
Northampton:	
Cape Charles	115
Miscellaneous	153
Total	268
Northumberland:	
Reedville	11
Miscellaneous	38
Total	49
Nottoway:	
Blackstone	77
Crewe	114
Miscellaneous	17
Total	208

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

VIRGINIA—Continued

County and city	Number of returns
Orange:	
Orange	45
Miscellaneous	133
Total	178
Page:	
Luray	39
Shenandoah	49
Miscellaneous	4
Total	92
Patrick: Miscellaneous	19
Pittsylvania:	
Chatham	39
Danville	918
Miscellaneous	76
Total	1,033
Powhatan: Miscellaneous	14
Prince Edward:	
Farmville	119
Miscellaneous	25
Total	144
Prince George:	
Hopewell	135
Miscellaneous	15
Total	150
Prince William:	
Manassas	40
Quantico	48
Miscellaneous	74
Total	162
Princess Anne: Miscellaneous	95
Pulaski:	
Pulaski	153
Miscellaneous	20
Total	173
Rappahannock: Miscellaneous	15
Richmond: Miscellaneous	19
Roanoke:	
Roanoke	3,150
Salem	193
Vinton	60
Miscellaneous	39
Total	3,442
Rockbridge:	
Buena Vista	39
Lexington	173
Miscellaneous	59
Total	271
Rockingham:	
Harrisonburg	271
Miscellaneous	76
Total	347
Russell: Miscellaneous	82
Scott: Miscellaneous	24
Shenandoah:	
Woodstock	39
Miscellaneous	69
Total	108
Smyth:	
Marion	69
Saltville	30
Miscellaneous	28
Total	127
Southampton:	
Franklin	76
Miscellaneous	47
Total	123
Spotsylvania:	
Fredericksburg	268
Miscellaneous	7
Total	275
Stafford: Miscellaneous	40
Surry:	
Dendron	21
Miscellaneous	8
Total	29
Sussex:	
Waverly	39
Miscellaneous	38
Total	77
Tazewell:	
Bluefield	39
Pocahontas	78
Richlands	15
Tazewell	115
Miscellaneous	70
Total	317
Warren:	
Front Royal	40
Miscellaneous	11
Total	51
Warwick:	
Newport News	1,148
Miscellaneous	54
Total	1,202
Washington:	
Abingdon	59
Bristol	288
Damascus	13
Miscellaneous	45
Total	405
Westmoreland:	
Colonial Beach	20
Miscellaneous	7
Total	27

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

VIRGINIA—Continued

County and city	Number of returns
Wise:	
Appalachia	88
Big Stone Gap	57
Norton	115
Miscellaneous	144
Total	404
Wythe:	
Wytheville	70
Miscellaneous	39
Total	109
York: Miscellaneous	12
State total	37,797

WASHINGTON [2]

County and city	Number of returns
Adams:	
Ritzville	112
Miscellaneous	130
Total	242
Asotin:	
Clarkston	60
Miscellaneous	17
Total	77
Benton:	
Kennewick	83
Prosser	74
Miscellaneous	41
Total	198
Chelan:	
Cashmere	151
Leavenworth	101
Wenatchee	817
Miscellaneous	299
Total	1,368
Clallam:	
Port Angeles	348
Miscellaneous	161
Total	509
Clarke:	
Camas	137
Vancouver	405
Miscellaneous	110
Total	652
Columbia:	
Dayton	190
Miscellaneous	29
Total	219
Cowlitz:	
Kalama	33
Kelso	195
Longview	359
Miscellaneous	169
Total	756
Douglas:	
Waterville	51
Miscellaneous	47
Total	98
Ferry: Miscellaneous	34
Franklin:	
Pasco	237
Miscellaneous	73
Total	310
Garfield:	
Pomeroy	269
Miscellaneous	14
Total	283
Grant: Miscellaneous	118
Grays Harbor:	
Aberdeen	1,430
Cosmopolis	85
Elma	140
Hoquiam	849
McCleary	44
Montesano	160
Miscellaneous	230
Total	2,938
Island: Miscellaneous	39
Jefferson:	
Port Townsend	87
Miscellaneous	57
Total	144
King:	
Auburn	262
Bellevue	65
Black Diamond	37
Cumberland	3
Enumclaw	160
Kent	209
Kirkland	117
Renton	160
Seattle	22,210
Miscellaneous	798
Total	24,021
Kitsap:	
Bremerton	573
Charleston	69
Port Blakely	20
Port Orchard	75
Miscellaneous	205
Total	942
Kittitas:	
Cle Elum	102
Ellensburg	298
Roslyn	95
Miscellaneous	72
Total	567

[2] Includes Alaska.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WASHINGTON—Continued

County and city	Number of returns
Klickitat:	
Goldendale	44
Miscellaneous	152
Total	196
Lewis:	
Centralia	372
Chehalis	299
Miscellaneous	283
Total	954
Lincoln:	
Davenport	67
Odessa	41
Miscellaneous	353
Total	461
Mason: Miscellaneous	257
Okanogan:	
Okanogan	85
Oroville	33
Miscellaneous	211
Total	329
Pacific:	
Raymond	211
South Bend	113
Miscellaneous	142
Total	466
Pend Oreille: Miscellaneous	196
Pierce:	
Buckley	50
Camp Lewis	36
Puyallup	249
Sumner	129
Tacoma	5,264
Miscellaneous	646
Total	6,374
San Juan: Miscellaneous	57
Skagit:	
Anacortes	148
Burlington	57
Mount Vernon	287
Sedro Woolley	143
Miscellaneous	174
Total	809
Skamania: Miscellaneous	31
Snohomish:	
Arlington	98
Everett	1,386
Marysville	46
Monroe	87
Snohomish	134
Miscellaneous	419
Total	2,170
Spokane:	
Cheney	61
Deer Park	42
Medical Lake	7
Spokane	5,209
Miscellaneous	287
Total	5,606
Stevens:	
Chewelah	49
Colville	95
Miscellaneous	94
Total	238
Thurston:	
Olympia	656
Miscellaneous	226
Total	882
Wahkiakum: Miscellaneous	88
Walla Walla:	
Waitsburg	129
Walla Walla	1,082
Miscellaneous	113
Total	1,324
Whatcom:	
Bellingham	1,143
Blaine	55
Lynden	57
Miscellaneous	111
Total	1,366
Whitman:	
Colfax	249
Malden	14
Palouse	68
Pullman	219
Tekoa	80
Miscellaneous	638
Total	1,268
Yakima:	
Grandview	62
Sunnyside	93
Toppenish	139
Wapato	132
Yakima	1,632
Miscellaneous	320
Total	2,378
ALASKA:	
Anchorage	230
Cordova	196
Fairbanks	338
Juneau	400
Ketchikan	530
Miscellaneous	1,291
Total	2,985
State total	61,950

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WEST VIRGINIA

County and city	Number of returns
Barbour: Miscellaneous	100
Berkeley:	
Martinsburg	358
Miscellaneous	20
Total	378
Boone: Miscellaneous	145
Braxton:	
Burnsville	7
Gassaway	36
Sutton	41
Miscellaneous	18
Total	102
Brooke:	
Follansbee	252
Power	32
Wellsburg	298
Miscellaneous	113
Total	695
Cabell:	
Huntington	3,424
Milton	26
Miscellaneous	45
Total	3,495
Calhoun: Miscellaneous	42
Clay:	
Widen	22
Miscellaneous	30
Total	52
Doddridge:	
West Union	62
Miscellaneous	25
Total	87
Fayette:	
Ansted	20
Boomer	13
Fayetteville	45
Macdonald	30
Montgomery	141
Mount Hope	111
Oakhill	52
Winona	19
Miscellaneous	533
Total	964
Gilmer: Miscellaneous	44
Grant:	
Bayard	2
Miscellaneous	26
Total	28
Greenbrier:	
Lewisburg	72
Ronceverte	65
Miscellaneous	151
Total	288
Hampshire:	
Romney	20
Miscellaneous	14
Total	34
Hancock:	
Chester	141
Hollidays Cove	237
New Cumberland	69
Newell	46
Weirton	332
Miscellaneous	9
Total	834
Hardy: Miscellaneous	24
Harrison:	
Anmoore	10
Bridgeport	42
Clarksburg	1,220
Nutter Fort	12
Salem	58
Shinnston	89
Miscellaneous	194
Total	1,625
Jackson:	
Ravenswood	22
Miscellaneous	25
Total	47
Jefferson:	
Charles Town	90
Shepherdstown	20
Miscellaneous	68
Total	178
Kanawha:	
Charleston	3,090
Clendenin	67
Dunbar	38
Eskdale	21
Mammoth	7
St. Albans	119
South Charleston	90
Miscellaneous	487
Total	3,919
Lewis:	
Weston	280
Miscellaneous	53
Total	333
Lincoln: Miscellaneous	58
Logan:	
Accoville	2
Amherstdale	19
Holden	73
Logan	419
Omar	42
Miscellaneous	540
Total	1,095
McDowell:	
Davy	22
Eckman	10
Elkhorn	23
Gary	83
Keystone	62
Kimball	48
McDowell	19
Maybeury	19
Welch	320
Wilcoe	12
Miscellaneous	673
Total	1,291

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Marion:	
Fairmont	1,140
Mannington	131
Monongah	24
Rivesville	20
Miscellaneous	224
Total	1,539
Marshall:	
Benwood	114
Cameron	96
McMechen	126
Moundsville	321
Miscellaneous	55
Total	712
Mason:	
Point Pleasant	82
Miscellaneous	36
Total	118
Mercer:	
Bluefield	1,104
Bramwell	67
Freeman	23
Giatto	5
Princeton	238
Miscellaneous	263
Total	1,700
Mineral:	
Blaine	1
Keyser	205
Piedmont	88
Ridgelty	23
Miscellaneous	15
Total	332
Mingo:	
Red Jacket	35
War Eagle	4
Williamson	447
Miscellaneous	198
Total	684
Monongalia:	
Morgantown	810
Miscellaneous	151
Total	961
Monroe:	
Alderson	36
Miscellaneous	20
Total	56
Morgan: Miscellaneous	44
Nicholas:	
Richwood	94
Miscellaneous	17
Total	111
Ohio:	
Elm Grove	177
Tridalphia	33
Wheeling	4,653
Miscellaneous	28
Total	4,891
Pendleton: Miscellaneous	7
Pleasants:	
St. Mary	96
Miscellaneous	7
Total	103
Pocahontas:	
Cass	23
Marlington	40
Miscellaneous	26
Total	89
Preston:	
Kingwood	45
Rowlesburg	29
Terra Alta	31
Tunnelton	14
Miscellaneous	83
Total	202
Putnam:	
Nitro	53
Miscellaneous	44
Total	97
Raleigh:	
Beckley	350
Eccles	19
Mabscott	10
Miscellaneous	484
Total	863
Randolph:	
Elkins	214
Norton	8
Miscellaneous	59
Total	281
Ritchie:	
Harrisville	20
Pennsboro	46
Miscellaneous	82
Total	148
Roane:	
Spencer	93
Miscellaneous	41
Total	134
Summers:	
Hinton	241
Miscellaneous	64
Total	305
Taylor:	
Grafton	322
Miscellaneous	133
Total	455
Tucker:	
Davis	16
Parson	12
Pierce	5
Thomas	31
Miscellaneous	16
Total	80

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Tyler:	
Sistersville	189
Miscellaneous	29
Total	218
Upshur:	
Adrian	3
Buckhannon	131
Miscellaneous	9
Total	143
Wayne:	
Ceredo	17
Kenova	77
Miscellaneous	35
Total	129
Webster: Miscellaneous	47
Wetzel:	
New Martinsville	111
Paden City	28
Miscellaneous	133
Total	272
Wirt: Miscellaneous	7
Wood:	
Parkersburg	1,645
Williamstown	39
Miscellaneous	34
Total	1,718
Wyoming:	
Mullins	100
Miscellaneous	140
Total	240
State total	32,544

WISCONSIN

County and city	Number of returns
Adams:	
Adams	41
Miscellaneous	21
Total	62
Ashland:	
Ashland	411
Mellen	45
Miscellaneous	76
Total	532
Barron:	
Barron	72
Chetek	38
Cumberland	55
Rice Lake	144
Miscellaneous	81
Total	390
Bayfield:	
Bayfield	23
Washburn	57
Miscellaneous	62
Total	142
Brown:	
De Pere	128
Green Bay	1,560
Miscellaneous	224
Total	1,912
Buffalo:	
Alma	37
Mondovi	53
Miscellaneous	113
Total	203
Burnett:	
Grantsburg	37
Miscellaneous	13
Total	50
Calumet:	
Brillion	80
Chilton	102
New Holstein	55
Miscellaneous	49
Total	286
Chippewa:	
Bloomer	51
Chippewa Falls	343
Cornell	36
Stanley	56
Miscellaneous	61
Total	547
Clark:	
Neillsville	101
Owen	41
Miscellaneous	204
Total	346
Columbia:	
Columbus	169
Kilbourn	117
Lodi	70
Portage	262
Miscellaneous	152
Total	770
Crawford:	
Prairie du Chien	83
Miscellaneous	68
Total	151
Dane:	
Madison	3,610
Mount Horeb	113
Stoughton	199
Sun Prairie	68
Miscellaneous	610
Total	4,600

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WISCONSIN—Continued

County and city	Number of returns
Dodge:	
Beaver Dam	407
Fox Lake	55
Horicon	110
Juneau	64
Mayville	139
Randolph	57
Miscellaneous	201
Total	1,033
Door:	
Sturgeon Bay	139
Miscellaneous	64
Total	203
Douglas:	
Superior	1,450
Miscellaneous	140
Total	1,590
Dunn:	
Menomonie	206
Miscellaneous	105
Total	311
Eau Claire:	
Augusta	33
Eau Claire	960
Miscellaneous	158
Total	1,151
Florence:	
Florence	25
Miscellaneous	14
Total	39
Fond du Lac:	
Fond du Lac	1,110
North Fond du Lac	68
Ripon	176
Waupun	171
Miscellaneous	209
Total	1,734
Forest:	
Crandon	27
Wabeno	19
Miscellaneous	51
Total	97
Grant:	
Boscobel	67
Cuba City	42
Fennimore	45
Lancaster	90
Platteville	227
Miscellaneous	200
Total	671
Green:	
Brodhead	100
Monroe	445
Monticello	114
Miscellaneous	167
Total	826
Green Lake:	
Berlin	136
Princeton	30
Miscellaneous	92
Total	258
Iowa:	
Dodgeville	70
Highland	18
Mineral Point	140
Miscellaneous	107
Total	335
Iron:	
Hurley	124
Miscellaneous	70
Total	194
Jackson:	
Black River Falls	89
Miscellaneous	73
Total	162
Jefferson:	
Fort Atkinson	268
Jefferson	131
Lake Mills	81
Waterloo	72
Watertown	460
Miscellaneous	78
Total	1,090
Juneau:	
Elroy	60
Mauston	56
Miscellaneous	85
Total	201
Kenosha:	
Kenosha	3,095
Miscellaneous	208
Total	3,303
Kewaunee:	
Algoma	48
Kewaunee	75
Miscellaneous	29
Total	152
La Crosse:	
La Crosse	1,410
Onalaska	22
West Salem	45
Miscellaneous	68
Total	1,545
La Fayette:	
Darlington	108
Shullsburg	37
Miscellaneous	161
Total	306
Langlade:	
Antigo	360
Miscellaneous	35
Total	395

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WISCONSIN—Continued

County and city	Number of returns
Lincoln:	
Merrill	298
Tomahawk	153
Miscellaneous	10
Total	461
Manitowoc:	
Kiel	59
Manitowoc	960
Two Rivers	310
Miscellaneous	136
Total	1,465
Marathon:	
Athens	31
Mosinee	80
Scofield	14
Stratford	30
Wausau	1,020
Miscellaneous	195
Total	1,370
Marinette:	
Goodman	13
Marinette	420
Niagara	53
Peshtigo	68
Wausaukee	20
Miscellaneous	49
Total	623
Marquette:	
Montello	31
Miscellaneous	45
Total	76
Milwaukee:	
Cudahy	394
Milwaukee	39,273
North Milwaukee	430
Shorewood	250
South Milwaukee	525
Wauwatosa	2,140
West Allis	1,140
West Milwaukee	30
Miscellaneous	319
Total	44,501
Monroe:	
Sparta	168
Tomah	126
Miscellaneous	121
Total	415
Oconto:	
Gillett	40
Oconto	130
Oconto Falls	56
Miscellaneous	72
Total	298
Oneida:	
Rhinelander	356
Miscellaneous	77
Total	433
Outagamie:	
Appleton	1,300
Kaukauna	236
Kimberly	38
Little Chute	39
Outagamie—Continued	
Seymour	71
Miscellaneous	190
Total	1,874
Ozaukee:	
Cederburg	119
Port Washington	171
Miscellaneous	149
Total	439
Pepin:	
Durand	69
Miscellaneous	21
Total	90
Pierce:	
Ellsworth	45
River Falls	75
Miscellaneous	118
Total	238
Polk:	
Amery	44
Miscellaneous	189
Total	233
Portage:	
Stevens Point	468
Miscellaneous	85
Total	553
Price:	
Park Falls	122
Phillips	77
Miscellaneous	65
Total	264
Racine:	
Burlington	270
Racine	3,795
Miscellaneous	250
Total	4,315
Richland:	
Richland Center	116
Miscellaneous	102
Total	218
Rock:	
Beloit	1,330
Edgerton	181
Evansville	147
Janesville	1,270
Miscellaneous	231
Total	3,159
Rusk:	
Ladysmith	111
Miscellaneous	40
Total	151
St. Croix:	
Hudson	126
New Richmond	82
Miscellaneous	133
Total	341

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WISCONSIN—Continued

County and city	Number of returns
Sauk:	
Baraboo	320
Prairie du Sac	55
Reedsburg	174
Sauk City	72
Miscellaneous	119
Total	740
Sawyer:	
Hayward	47
Miscellaneous	27
Total	74
Shawano:	
Shawano	154
Wittenberg	15
Miscellaneous	117
Total	286
Sheboygan:	
Plymouth	181
Sheboygan	1,943
Sheboygan Falls	130
Miscellaneous	277
Total	2,531
Taylor:	
Medford	74
Rib Lake	17
Miscellaneous	24
Total	115
Trempealeau:	
Arcadia	69
Galesville	51
Miscellaneous	240
Total	360
Vernon:	
Hillsboro	51
Viroqua	117
Westby	35
Miscellaneous	71
Total	274
Vilas:	
Eagle River	74
Miscellaneous	59
Total	133
Walworth:	
Delavan	205
Elkhorn	138
Lake Geneva	198
Walworth—Continued.	
Whitewater	165
Miscellaneous	274
Total	980
Washburn:	
Shell Lake	25
Spooner	84
Miscellaneous	55
Total	164
Washington:	
Hartford	220
West Bend	230
Miscellaneous	200
Total	650
Waukesha:	
Menomonee Falls	57
Oconomowoc	276
Waukesha	669
Miscellaneous	420
Total	1,422
Waupaca:	
Clintonville	123
New London	161
Waupaca	143
Miscellaneous	253
Total	680
Waushara:	
Redgranite	19
Wautoma	21
Miscellaneous	42
Total	82
Winnebago:	
Menasha	281
Neenah	560
Omro	27
Oshkosh	1,712
Miscellaneous	45
Total	2,625
Wood:	
Marshfield	482
Nekoosa	64
Wisconsin Rapids	387
Miscellaneous	98
Total	1,031
State total	99,251

WYOMING

County and city	Number of returns
Albany:	
Laramie	491
Miscellaneous	60
Total	551
Big Horn:	
Basin	40
Greybull	89
Lovell	43
Miscellaneous	20
Total	192
Campbell:	
Gillette	63
Miscellaneous	17
Total	80
Carbon:	
Hanna	125
Rawlins	419
Miscellaneous	221
Total	765

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926*—Continued

WYOMING—Continued

County and city	Number of returns
Converse:	
Douglas	90
Glenrock	65
Miscellaneous	51
Total	206
Crook: Miscellaneous	38
Fremont:	
Lander	122
Riverton	90
Miscellaneous	95
Total	307
Goshen:	
Torrington	68
Miscellaneous	28
Total	96
Hot Springs:	
Thermopolis	154
Miscellaneous	171
Total	325
Johnson:	
Buffalo	82
Miscellaneous	12
Total	94
Laramie:	
Cheyenne	1,081
Fort Russell	24
Miscellaneous	60
Total	1,165
Lincoln:	
Diamondville	45
Frontier	21
Kemmerer	115
Miscellaneous	215
Total	396
Natrona:	
Casper	1,668
Miscellaneous	674
Total	2,342
Niobrara:	
Lusk	28
Miscellaneous	18
Total	46
Park:	
Cody	92
Powell	53
Miscellaneous	47
Total	192
Platte:	
Wheatland	53
Miscellaneous	92
Total	145
Sheridan:	
Dietz	12
Monarch	14
Sheridan	420
Miscellaneous	111
Total	557
Sublette: Miscellaneous	40
Sweetwater:	
Green River	180
Rock Springs	545
Superior	75
Miscellaneous	252
Total	1,052
Teton: Miscellaneous	22
Uinta:	
Evanston	116
Miscellaneous	19
Total	135
Washakie:	
Worland	72
Miscellaneous	14
Total	86
Weston:	
Newcastle	37
Miscellaneous	61
Total	98
State total	8,930

BASIC TABLES

CORPORATION RETURNS

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*

PART 1.—ALL CORPORATIONS [1]

[Income returned for the calendar year ended Dec. 31, 1926] [2]

Distribution	Industrial divisions							
				Manufacturing				
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:								
Gross sales	$106, 206, 393, 132	$714, 392, 507	$3, 837, 766, 501	$59, 862, 592, 934	$13, 199, 386, 832	$7, 592, 920, 836	$1, 629, 686, 271	$1, 533, 528, 008
Gross profits from sales	*23, 722, 505, 594*	*250, 422, 212*	*1, 224, 159, 047*	*14, 811, 402, 290*	*2, 375, 123, 914*	*1, 329, 331, 729*	*284, 818, 933*	*283, 851, 845*
Profits from operations other than amounts reported as gross sales	9, 332, 182, 029	88, 464, 191	450, 413, 138	1, 057, 188, 820	61, 797, 076	38, 396, 501	6, 188, 296	1, 399, 560
Interest, rents, and royalties	3, 712, 199, 324	9, 225, 337	35, 186, 074	305, 509, 697	56, 338, 064	19, 927, 880	5, 436, 334	5, 366, 124
Miscellaneous income	21, 372, 924, 384	45, 312, 155	148, 330, 304	841, 990, 933	105, 343, 764	92, 929, 812	18, 381, 368	23, 976, 676
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	1, 506, 153, 988	7, 089, 159	76, 004, 278	427, 514, 644	53, 196, 622	8, 558, 810	1, 552, 209	36, 093, 766
Interest on Federal, State, and municipal bonds	499, 592, 422	922, 991	13, 761, 305	88, 976, 205	8, 378, 388	11, 041, 424	920, 335	414, 922
C. Total receipts	142, 629, 445, 279	865, 406, 340	4, 561, 461, 600	62, 583, 773, 233	13, 484, 440, 746	7, 763, 775, 263	1, 662, 164, 813	1, 600, 779, 056
D. Disbursements:								
Cost of goods sold	82, 483, 887, 738	463, 970, 295	2, 613, 607, 454	45, 051, 190, 644	10, 824, 262, 918	6, 263, 589, 107	1, 344, 867, 338	1, 249, 676, 163
Interest paid	3, 988, 628, 773	30, 549, 090	96, 627, 876	656, 788, 365	132, 317, 572	76, 050, 305	13, 046, 305	29, 432, 084
Taxes paid other than income tax	1, 878, 059, 204	26, 976, 694	103, 828, 460	554, 171, 369	70, 550, 092	57, 446, 101	10, 058, 568	9, 162, 727
Depreciation	3, 270, 429, 583	32, 557, 451	232, 936, 127	1, 509, 031, 695	198, 346, 138	138, 430, 847	17, 349, 157	30, 096, 120
Depletion	570, 908, 764	12, 942, 648	274, 620, 376	248, 128, 782	796, 849	3, 177, 606	1, 133, 784	57, 425
Miscellaneous expense	40, 927, 092, 220	275, 251, 567	877, 751, 300	10, 339, 868, 259	1, 699, 460, 797	1, 085, 996, 062	226, 814, 331	233, 108, 966
E. Total disbursements	133, 119, 006, 282	842, 247, 745	4, 199, 371, 593	58, 359, 179, 114	12, 925, 734, 366	7, 624, 690, 028	1, 613, 269, 483	1, 551, 533, 485
F. Net profits	9, 510, 438, 997	23, 158, 595	362, 090, 007	4, 224, 594, 119	558, 706, 380	139, 085, 235	48, 895, 330	49, 245, 571
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	2, 005, 746, 410	8, 012, 150	89, 765, 583	516, 490, 849	61, 575, 010	19, 600, 234	2, 472, 544	36, 508, 688

[1] For corresponding data expressed as percentages of total receipts, see p. 327.

[2] Fiscal year returns are included. See pp. 1 and 21.

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued							
				Manufacturing—Continued				
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
H. Net income	$7,504,692,587	$15,146,445	$272,324,424	$3,708,103,270	$497,131,370	$119,485,001	$46,422,786	$12,736,883
I. Net loss for prior year deducted by concerns showing net income for 1926	235,851,912	4,882,439	25,480,135	97,145,123	9,512,132	9,817,712	2,837,032	831,178
J. Net income after deducting prior year loss	7,268,840,675	10,264,006	246,844,289	3,610,958,147	487,619,238	109,667,289	43,585,754	11,905,705
K. Total tax	1,229,797,243	8,175,458	57,307,996	584,507,493	77,147,310	39,829,341	9,357,909	4,866,739
L. Net profits (F) after deducting tax (K)	8,280,641,754	14,983,137	304,782,011	3,640,086,626	481,559,070	99,255,894	39,537,421	44,378,832
Cash and stock dividends distributed:								
Cash dividends	5,945,292,657	32,332,726	402,721,315	2,544,245,912	327,177,875	185,259,611	33,299,716	41,342,876
Stock dividends	757,649,610	1,587,761	19,528,164	463,398,569	41,130,128	25,494,835	10,224,452	1,173,568
Total dividends distributed	6,702,942,267	33,920,487	422,249,479	3,007,644,481	368,308,003	210,754,446	43,524,168	42,516,444

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales	$2,938,014,372	$1,605,734,413	$2,014,151,119	$7,332,872,693	$1,618,855,817	$17,969,714,715	$2,427,727,858
Gross profits from sales	*683,041,576*	*419,336,166*	*733,326,609*	*2,438,076,778*	*537,134,755*	*4,995,376,758*	*731,983,227*
Profits from operations other than amounts reported as gross sales	34,799,205	4,407,922	441,577,410	325,808,284	6,918,286	111,279,592	24,616,688
Interest, rents, and royalties	16,440,011	12,422,647	8,466,559	60,144,915	7,428,341	101,974,678	11,564,144
Miscellaneous income	69,676,830	21,156,150	58,087,209	172,904,374	26,613,046	211,293,200	41,628,504

B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	9, 880, 539	8, 539, 181	25, 161, 798	198, 709, 346	5, 111, 769	59, 612, 651	21, 097, 953
Interest on Federal, State, and municipal bonds	3, 153, 462	1, 535, 711	5, 147, 432	12, 595, 386	3, 611, 020	39, 041, 688	3, 136, 437
C. Total receipts	3, 071, 964, 419	1, 653. 796, 024	2, 552, 591, 527	8, 103, 034, 998	1, 668, 538, 279	18, 492, 916, 524	2, 529, 771, 584
D. Disbursements:							
Cost of goods sold	2, 254, 972, 796	1, 186, 398, 247	1, 280, 824, 510	4, 894, 795, 915	1, 081, 721, 062	12, 974, 337, 957	1, 695, 744, 631
Interest paid	49, 363, 784	28, 115, 043	24, 486, 815	92, 419, 959	15, 987, 774	174, 106, 990	21, 461, 734
Taxes paid other than income tax	40, 863, 873	18, 348, 956	19, 692, 368	115, 696, 084	14, 026, 969	179, 716, 878	18, 608, 753
Depreciation	79, 330, 563	54, 239, 078	54, 208, 098	330, 158, 379	64, 177, 236	492, 297, 181	50, 398, 898
Depletion	55, 947, 240	967, 170	201, 188	155, 468, 144	2, 359, 822	27, 729, 297	290, 257
Miscellaneous expense	474, 675, 997	249, 555, 075	970, 368, 661	1, 587, 315, 623	308, 488, 383	2, 935, 204, 138	568, 880, 226
E. Total disbursements	2, 955, 154, 253	1, 537, 623, 569	2, 349, 781, 640	7, 175, 854, 104	1, 486, 761, 246	16, 783, 392, 441	2, 355, 384, 499
F. Net profits	116, 810, 166	116, 172, 455	202, 809, 887	927, 180, 894	181, 777, 033	1, 709, 524, 083	174, 387, 085
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	13, 034, 001	10, 074, 892	30, 309, 230	211, 304, 732	8, 722, 789	98, 654, 339	24, 234, 390
H. Net income	103, 776, 165	106, 097, 563	172, 500, 657	715, 876, 162	173, 054, 244	1, 610, 869, 744	150, 152, 695
I. Net loss for prior year deducted by concerns showing net income for 1926	5, 516, 038	3, 475, 010	3, 793, 896	18, 918, 235	2, 357, 776	30, 516, 555	9, 569, 559
J. Net income after deducting prior year loss	98, 260, 127	102, 622, 553	168, 706, 761	696, 957, 927	170, 696, 468	1, 580, 353, 189	140, 583, 136
K. Total tax	21, 906, 671	15, 610, 141	25, 857, 691	102, 963, 663	25, 542, 126	237, 077, 170	24, 348, 732
L. Net profits (F) after deducting tax (K)	94, 903, 495	100, 562, 314	176, 952, 196	824, 217, 231	156, 234, 907	1, 472, 446, 913	150, 038, 353
Cash and stock dividends distributed:							
Cash dividends	124, 290, 906	56, 232, 237	121, 923 189	544, 316, 700	101, 521, 900	889, 852, 317	119, 028, 585
Stock dividends	15, 072, 358	6, 118, 463	6, 765, 475	91, 538, 981	13, 724, 095	239, 638, 473	12, 517, 741
Total dividends distributed	139, 363, 264	62, 350, 700	128, 688, 664	635, 855, 681	115, 245, 995	1, 129, 490, 790	131, 546, 326

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nominal concerns—nature of business not given
A. Receipts, taxable income:						
Gross sales	$2,389,040,633		$39,402,600,557			
Gross profits from sales	*431,341,404*		*7,005,180,441*			
Profits from operations other than amounts reported as gross sales	335,199,545	$2,413,535,166	483,327,114	$1,216,256,021	$3,282,935,906	$4,862,128
Interest, rents, and royalties	14,276,033	190,673,393	121,349,097	20,642,109	3,013,680,436	1,657,148
Miscellaneous income	65,486,857	11,712,581,628	876,106,605	2,103,567,584	[3] 5,542,110,314	37,438,004
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	12,092,787	447,493,140	54,152,425	19,846,181	460,953,609	1,007,765
Interest on Federal, State, and municipal bonds	3,127,402	27,190,925	12,936,393	2,231,331	350,245,376	200,494
C. Total receipts	2,819,223,257	14,791,474,252	40,950,472,191	3,362,543,226	12,649,925,641	45,165,539
D. Disbursements:						
Cost of goods sold	1,957,699,229		32,397,420,116			
Interest paid	31,694,234	1,226,833,226	245,464,520	80,430,808	1,618,345,817	1,894,837
Taxes paid other than income tax	13,443,263	546,907,812	176,931,815	56,303,478	398,694,818	801,495
Depreciation	54,964,418	720,494,566	243,765,131	230,435,534	245,236,318	1,008,343
Depletion	419,045	24,338,486	2,362,093	580,094	7,494,300	22,940
Miscellaneous expense	636,835,124	10,194,991,649	6,982,880,195	2,815,506,290	[3] 8,760,094,963	43,912,873
E. Total disbursements	2,695,055,313	12,713,565,739	40,048,823,870	3,183,256,204	11,029,866,216	47,640,488
F. Net profits	124,167,944	2,077,908,513	901,648,321	179,287,022	1,620,059,425	[5] 2,474,949
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations	15,220,189	474,684,065	67,088,818	22,077,512	[4] 811,198,985	1,208,259
H. Net income	108,947,755	1,603,224,448	834,559,503	157,209,510	808,860,440	[5] 3,683,208

I. Net loss for prior year deducted by concerns showing net income for 1926	9, 201, 418	15, 730, 201	34, 613, 528	11, 170, 107	37, 325, 822	303, 139
J. Net income after deducting prior year loss	99, 746, 337	1, 587, 494, 247	799, 945, 975	146, 039, 403	771, 534, 618	[5] 3, 986, 347
K. Total tax	19, 146, 036	228, 662, 641	140, 522, 646	31, 040, 096	160, 214, 776	220, 101
L. Net profits (F) after deducting tax (K)	105, 021, 908	1, 849, 245, 872	761, 125, 675	148, 246, 926	1, 459, 844, 649	[5] 2, 695, 050
Cash and stock dividends distributed:						
Cash dividends	55, 296, 998	1, 276, 685, 380	525, 281, 733	125, 179, 749	978, 594, 055	4, 954, 789
Stock dividends	10, 127, 408	68, 080, 068	80, 245, 321	12, 932, 305	100, 463, 888	1, 286, 126
Total dividends distributed	65, 424, 406	1, 344, 765, 448	605, 527, 054	138, 112, 054	1, 079, 057, 943	6, 240, 915

[3] Includes for a limited number of returns the cost of securities purchased for customers.
[4] Includes special nonexpense deductions of life insurance companies. See p. 11.
[5] Deficit.

PART 2.—CORPORATIONS REPORTING NET INCOME

[Income returned for the calendar year ended Dec. 31, 1926] [2]

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:								
Gross sales	$88, 002, 812, 335	$514, 759, 111	$2, 693, 435, 011	$50, 669, 581, 139	$11, 449, 507, 400	$5, 266, 996, 713	$1, 215, 903, 704	$1, 086, 308, 613
Gross profits from sales	*20, 974, 546, 559*	*207, 966, 326*	*958, 407, 590*	*13, 439, 979, 615*	*2, 132, 256, 800*	*1, 107, 213, 365*	*240, 851, 243*	*209, 400, 709*
Profits from operations other than amounts reported as gross sales	7, 620, 891, 051	67, 036, 433	354, 163, 227	959, 743, 772	53, 083, 218	28, 447, 916	3, 091, 548	739, 197
Interests, rents, and royalties	3, 158, 503, 731	5, 844, 602	27, 401, 287	279, 373, 762	49, 559, 215	13, 977, 274	3, 592, 411	4, 651, 640
Miscellaneous income	17, 998, 719, 930	23, 975, 461	79, 878, 588	826, 314, 943	77, 663, 227	28, 582, 632	10, 823, 663	10, 766, 900
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	1, 243, 190, 240	3, 525, 507	53, 063, 670	385, 580, 355	48, 365, 889	6, 111, 226	820, 763	35, 958, 332
Interest on Federal, State, and municipal bonds	398, 260, 502	502, 878	11, 318, 359	82, 717, 178	7, 067, 957	10, 391, 724	668, 302	411, 416
C. Total receipts	118, 420, 377, 789	615, 643, 992	3, 219, 260, 142	53, 004, 311, 154	11, 685, 246, 916	5, 364, 508, 485	1, 234, 900, 391	1, 147, 866, 197

[2] Fiscal year returns are included. See pp. 1 and 21.

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing—Continued				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
D. Disbursements:								
Cost of goods sold	$67, 028, 265, 776	$306, 792, 785	$1, 735, 027, 421	$37, 219, 601, 524	$9, 317, 250, 600	$4, 159, 754, 348	$975, 052, 461	$876, 907, 904
Interest paid	2, 980, 750, 802	9, 754, 912	43, 841, 894	467, 335, 566	94, 579, 430	35, 130, 825	6, 894, 477	21, 965, 977
Taxes paid other than income tax	1, 526, 505, 104	17, 918, 485	71, 002, 794	464, 609, 639	57, 952, 337	31, 232, 357	7, 027, 783	6, 725, 353
Depreciation	2, 660, 262, 019	20, 699, 673	150, 216, 201	1, 255, 070, 113	157, 182, 058	86, 766, 303	12, 347, 196	20, 191, 095
Depletion	464, 706, 914	6, 633, 892	209, 280, 836	217, 523, 222	497, 366	3, 143, 092	24, 183	57, 425
Miscellaneous expense	32, 445, 033, 543	179, 004, 289	489, 710, 681	8, 417, 083, 451	1, 409, 911, 107	717, 329, 293	158, 206, 552	148, 147, 718
E. Total disbursements	107, 105, 524, 158	540, 804, 036	2, 699, 079, 827	48, 041, 223, 515	11, 037, 372, 898	5, 033, 356, 218	1, 159, 552, 652	1, 073, 995, 472
F. Net profits	11, 314, 853, 631	74, 839, 956	520, 180, 315	4, 963, 087, 639	647, 874, 018	331, 152, 267	75, 347, 739	73, 870, 725
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividensd received on capital stock of domestic corporations	1, 641, 450, 742	4, 028, 385	64, 382, 029	468, 297, 533	55, 433, 846	16, 502, 950	1, 489, 065	36, 369, 748
H. Net income	9, 673, 402, 889	70, 811, 571	455, 798, 286	4, 494, 790, 106	592, 440, 172	314, 649, 317	73, 858, 674	37, 500, 977
I. Net loss for prior year deducted by concerns showing net income for 1926	235, 851, 912	4, 882, 439	25, 480, 135	97, 145, 123	9, 512, 132	9, 817, 712	2, 837, 032	831, 178
J. Net income after deducting prior year loss	9, 437, 550, 977	65, 929, 132	430, 318, 151	4, 397, 644, 983	582, 928, 040	304, 831, 605	71, 021, 642	36, 669, 799
K. Total tax	1, 229, 797, 243	8, 175, 458	57, 307, 996	584, 507, 493	77, 147, 310	39, 829, 341	9, 357, 909	4, 866, 739
L. Net profits (F) after deducting tax (K)	10, 085, 056, 388	66, 664, 498	462, 872, 319	4, 378, 580, 146	570, 726, 708	291, 322, 926	65, 989, 830	69, 003, 986
Cash and stock dividends distributed:								
Cash dividends	5, 530, 210, 586	29, 110, 844	365, 293, 421	2, 432, 981, 459	314, 446, 088	155, 983, 141	29, 806, 776	33, 138, 406
Stock dividends	716, 219, 451	1, 338, 450	17, 906, 574	450, 277, 668	38, 239, 406	22, 980, 019	9, 954, 548	1, 156, 912
Total dividends distributed	6, 246, 430, 037	30, 449, 294	383, 199, 995	2, 883, 259, 127	352, 685, 494	178, 963, 160	39, 761, 324	34, 295, 318

Distribution	Industrial divisions—Continued						
	Manufacturing—Continued						
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales	$2,234,989,905	$1,391,116,953	$1,727,635,391	$6,609,278,325	$1,459,990,268	$16,236,644,497	$1,991,209,370
Gross profits from sales	*572,265,979*	*377,814,983*	*653,719,961*	*2,297,422,674*	*505,649,229*	*4,709,917,355*	*643,438,317*
Profits from operations other than amounts reported as gross sales	27,988,948	4,013,432	394,993,338	321,301,140	5,788,010	104,947,224	15,349,801
Interests, rents, and royalties	13,072,907	10,587,002	7,347,182	55,793,012	7,024,606	95,207,476	9,531,028
Miscellaneous income	47,313,832	17,304,535	46,303,912	155,850,255	22,356,429	170,236,263	30,112,200
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	7,400,811	7,403,981	19,974,475	180,063,910	4,891,484	54,757,053	19,832,431
Interest on Federal, State, and municipal bonds	2,699,747	1,480,638	3,554,605	12,386,114	3,542,768	37,711,802	2,802,105
C. Total receipts	2,333,466,150	1,431,906,541	2,199,808,903	7,334,672,756	1,503,593,565	16,699,504,315	2,068,836,935
D. Disbursements:							
Cost of goods sold	1,662,723,926	1,013,301,970	1,073,915,430	4,311,855,651	954,341,039	11,526,727,142	1,347,771,053
Interest paid	29,443,007	19,457,654	19,448,862	74,238,557	11,602,956	141,270,849	13,302,972
Taxes paid other than income tax	29,278,559	15,908,774	17,744,974	109,289,777	12,445,276	161,800,702	15,203,747
Depreciation	55,823,304	45,952,913	45,813,868	297,184,606	57,583,497	437,343,941	38,881,332
Depletion	39,760,681	746,184	81,708	144,201,894	2,160,063	26,619,210	231,416
Miscellaneous expense	333,364,183	207,194,816	815,768,012	1,420,297,091	261,860,198	2,509,829,571	435,174,910
E. Total disbursements	2,150,393,660	1,302,562,311	1,972,772,854	6,357,067,576	1,299,993,029	14,803,591,415	1,850,565,430
F. Net profits	183,072,490	129,344,230	227,036,049	977,605,180	203,600,536	1,895,912,900	218,271,505
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	10,100,558	8,884,619	23,529,080	192,450,024	8,434,252	92,468,855	22,634,536
H. Net income	172,971,932	120,459,611	203,506,969	785,155,156	195,166,284	1,803,444,045	195,636,969
I. Net loss for prior year deducted by concerns showing net income for 1926	5,516,038	3,475,010	3,793,896	18,918,235	2,357,776	30,516,555	9,569,559
J. Net income after deducting prior year loss	167,455,894	116,984,601	199,713,073	766,236,921	192,808,508	1,772,927,490	186,067,410
K. Total tax	21,906,671	15,610,141	25,857,691	102,963,663	25,542,126	237,077,170	24,348,732
L. Net profits (F) after deducting tax (K)	161,165,819	113,734,089	201,178,358	874,641,517	178,058,410	1,658,835,730	193,922,773
Cash and stock dividends distributed:							
Cash dividends	113,119,702	54,800,423	115,306,176	529,661,603	99,775,132	872,039,082	114,904,930
Stock dividends	13,060,128	5,518,233	6,220,744	91,306,485	13,417,384	236,572,917	11,850,892
Total dividends distributed	126,179,830	60,318,656	121,526,920	620,968,088	113,192,516	1,108,611,999	126,755,822

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nominal concerns—nature of business not given
A. Receipts, taxable income:						
Gross sales	$1,948,157,166		$32,176,879,908			
Gross profits from sales	*371,573,770*		*5,986,619,258*			
Profits from operations other than amounts reported as gross sales	271,459,839	$2,143,095,534	388,918,001	$940,421,816	$2,492,750,7[illegible]	$3,301,711
Interest, rents, and royalties	11,850,778	159,899,544	99,498,393	17,213,011	2,565,265,476	1,156,878
Miscellaneous income	45,588,493	10,806,241,761	751,124,504	1,653,280,713	[3] 3,977,884,202	22,431,260
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	10,491,581	409,415,703	42,641,950	17,124,429	320,843,871	503,174
Interest on Federal, State, and municipal bonds	2,770,776	25,161,436	11,348,523	1,550,864	262,759,316	131,172
C. Total receipts	2,290,318,633	13,543,813,978	33,470,411,279	2,629,590,833	9,619,503,583	27,524,195
D. Disbursements:						
Cost of goods sold	1,576,583,396		26,190,260,650			
Interest paid	21,841,754	1,047,646,605	166,643,574	45,554,118	1,177,513,453	618,926
Taxes paid other than income tax	9,946,716	496,833,339	145,010,053	39,504,533	281,341,089	338,456
Depreciation	41,062,265	636,464,462	193,914,063	190,950,469	171,456,363	428,410
Depletion	334,236	23,002,828	1,646,005	286,042	5,981,064	18,789
Miscellaneous expense	464,718,906	9,181,890,984	5,553,388,899	2,073,639,126	[3] 6,062,715,643	22,881,564
E. Total disbursements	2,114,487,273	11,385,838,218	32,250,863,244	2,349,934,288	7,699,007,612	24,286,145
F. Net profits	175,831,360	2,157,975,760	1,219,548,035	279,656,545	1,920,495,971	3,238,050
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	13,262,357	434,577,139	53,990,473	18,675,293	[4] 583,603,187	634,346
H. Net income	162,569,003	1,723,398,621	1,165,557,562	260,981,252	1,336,892,784	2,603,704
I. Net loss for prior year deducted by concerns showing net income for 1926	9,201,418	15,730,201	34,613,528	11,170,107	37,325,822	303,139
J. Net income after deducting prior year loss	153,367,585	1,707,668,420	1,130,944,034	249,811,145	1,299,566,962	2,300,565
K. Total tax	19,146,036	228,662,641	140,522,646	31,040,096	160,214,776	220,101
L. Net profits (F) after deducting tax (K)	156,685,324	1,929,313,119	1,079,025,389	248,616,449	1,760,281,195	3,017,949

Cash and stock dividends distributed:						
Cash dividends	51, 498, 507	1, 203, 530, 672	487, 771, 854	118, 343, 238	839, 776, 540	1, 904, 051
Stock dividends	9, 356, 615	62, 726, 268	74, 201, 568	12, 143, 977	87, 397, 686	870, 645
Total dividends distributed	60, 855, 122	1, 266, 256, 940	561, 973, 422	130, 487, 215	927, 174, 226	2, 774, 696

[3] Includes for a limited number of returns the cost of securities purchased for customers.
[4] Includes special nonexpense deductions of life insurance companies. See p. 11.

PART 3.—CORPORATIONS REPORTING NO NET INCOME

[Income returned for the calendar year ended Dec. 31, 1926] [2]

Distribution	Industrial divisions							
					Manufacturing			
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:								
Gross sales	$18, 203, 580, 797	$199, 633, 396	$1, 144, 331, 490	$9, 193, 011, 795	$1, 749, 879, 432	$2, 325, 924, 123	$413, 782, 567	$447, 219, 395
Gross profits from sales	2, 747, 958, 835	*42, 455, 886*	*265, 751, 457*	*1, 361, 422, 675*	*242, 867, 114*	*222, 089, 364*	*48, 967, 690*	*74, 451, 136*
Profits from operations other than amounts reported as gross sales	1, 711, 290, 978	21, 427, 758	96, 249, 911	97, 445, 048	8, 713, 858	9, 948, 585	3, 096, 748	660, 363
Interest, rents, and royalties	553, 695, 593	3, 380, 735	7, 784, 787	35, 135, 935	6. 778, 849	5, 950, 606	1, 843, 923	684, 475
Miscellaneous income	3, 376, 204, 454	21, 336, 694	68, 451, 716	205, 675, 985	27, 680, 527	54, 346, 180	7, 557, 705	4, 209, 686
B. Receipts, tax-exempt:								
Dividends on capital stock of domestic corporations	262, 963, 748	3, 563, 652	22, 940, 608	41, 934, 289	4, 830, 733	2, 447, 584	731, 446	135, 434
Interest on Federal, State, and municipal bonds	101, 331, 920	420, 113	2, 442, 946	6, 259, 027	1, 310, 431	649, 700	252, 033	3, 506
C. Total receipts	24, 209, 067, 490	249, 762, 348	1, 342, 201, 458	9, 579, 462, 079	1, 799, 193, 830	2, 399, 266, 778	427, 264, 422	452, 912, 859
D. Disbursements:								
Cost of goods sold	15, 455, 621, 962	157, 177, 510	878, 580, 033	7, 831, 589, 120	1, 507, 012, 318	2, 103, 834, 759	369, 814, 877	372, 768, 259
Interest paid	1, 007, 877, 971	20, 794, 178	52, 785, 982	189, 452, 799	37, 738, 142	40, 919, 480	6, 151, 828	7, 466, 107
Taxes paid, other than income tax	351, 554, 100	9, 058, 209	32, 825, 666	89, 561, 730	12, 597, 755	26, 213, 744	3, 030, 785	2, 437, 374
Depreciation	610, 167, 564	11, 857, 778	82, 719, 926	253, 961, 582	41, 164, 080	51, 664, 544	5, 001, 961	9, 905, 025
Depletion	106, 201, 850	6, 308, 756	65, 339, 540	30, 605, 560	299, 483	34, 514	1, 109, 601	
Miscellaneous expense	8, 482, 058, 677	96, 247, 278	388, 040, 619	1, 922, 784, 808	289, 549, 690	368, 666, 769	68, 607, 779	84, 961, 248
E. Total disbursements	26, 013, 482, 124	301, 443, 709	1, 500, 291, 766	10, 317, 955, 599	1, 888, 361, 468	2, 591, 333, 810	453, 716, 831	477, 538, 013
F. Deficit	1, 804, 414, 634	51, 681, 361	158, 090, 308	738, 493, 520	89, 167, 638	192, 067, 032	26, 452, 409	24, 625, 154

[2] Fiscal year returns are included. See pp. 1 and 21.

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued							
					Manufacturing—Continued			
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
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	$364, 295, 668	$3, 983, 765	$25, 383, 554	$48, 193, 316	$6, 141, 164	$3, 097, 284	$983, 479	$138, 940
H. Deficit	2, 168, 710, 302	55, 665, 126	183, 473, 862	786, 686, 836	95, 308, 802	195, 164, 316	27, 435, 888	24, 764, 094
Cash and stock dividends distributed:								
Cash dividends	415, 082, 071	3, 221, 882	37, 427, 894	111, 264, 453	12, 731, 787	29, 276, 470	3, 492, 940	8, 204, 470
Stock dividends	41, 430, 159	249, 311	1, 621, 590	13, 120, 901	2, 890, 722	2, 514, 816	269, 904	16, 656
Total dividends distributed	456, 512, 230	3, 471, 193	39, 049, 484	124, 385, 354	15, 622, 509	31, 791, 286	3, 762, 844	8, 221, 126

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
A. Receipts, taxable income:							
Gross sales, or operating revenue	$703, 024, 467	$214, 617, 460	$286, 515, 728	$723, 594, 368	$158, 865. 549	$1, 733, 070, 218	$436, 518, 488
Gross profits from sales	*110, 775, 597*	*41, 521, 183*	*79, 606, 648*	*140, 654, 104*	*31, 485, 526*	*285, 459, 403*	*88, 544, 910*
Profits from operations other than amounts reported as gross sales	6, 810, 257	394, 490	46, 584, 072	4, 507, 144	1, 130, 276	6, 332, 368	9, 266, 887
Interest, rents, and royalties	3, 367, 104	1, 835, 645	1, 119, 377	4, 351, 903	403, 735	6, 767, 202	2, 033, 116

Miscellaneous income	22,362,998	3,851,615	11,783,297	17,054,119	4,256,617	41,056,937	11,516,304
B. Receipts, tax-exempt:							
Dividends on capital stock of domestic corporations	2,479,728	1,135,200	5,187,323	18,645,436	220,285	4,855,598	1,265,522
Interest on Federal, State, and municipal bonds	453,715	55,073	1,592,827	209,272	68,252	1,329,886	334,332
C. Total receipts	738,498,269	221,889,483	352,782,624	768,362,242	164,944,714	1,793,412,209	460,934,649
D. Disbursements:							
Cost of goods sold, or operating expense	592,248,870	173,096,277	206,909,080	582,940,264	127,380,023	1,447,610,815	347,973,578
Interest paid	19,920,777	8,657,389	5,037,953	18,181,402	4,384,818	32,836,141	8,158,762
Taxes paid, other than income tax	11,585,314	2,440,182	1,947,394	6,406,307	1,581,693	17,916,176	3,405,006
Depreciation	23,507,259	8,286,165	8,394,230	32,973,773	6,593,739	54,953,240	11,517,566
Depletion	16,186,559	220,986	119,480	11,266,250	199,759	1,110,087	58,841
Miscellaneous expense	141,311,814	42,360,259	154,600,649	167,018,532	46,628,185	425,374,567	133,705,316
E. Total disbursements	804,760,593	235,061,258	377,008,786	818,786,528	186,768,217	1,979,801,026	504,819,069
F. Deficit	66,262,324	13,171,775	24,226,162	50,424,286	21,823,503	186,388,817	43,884,420
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	2,933,443	1,190,273	6,780,150	18,854,708	288,537	6,185,484	1,599,854
H. Deficit	69,195,767	14,362,048	31,006,312	69,278,994	22,112,040	192,574,301	45,484,274
Cash and stock dividends distributed:							
Cash dividends	11,171,204	1,431,814	6,617,013	14,655,097	1,746,768	17,813,235	4,123,655
Stock dividends	2,012,230	600,230	544,731	232,496	306,711	3,065,556	666,849
Total dividends distributed	13,183,434	2,032,044	7,161,744	14,887,593	2,053,479	20,878,791	4,790,504

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), tax, and net profit after deducting tax, distributed by major industrial groups*—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued					
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nominal concerns—nature of business not given
A. Receipts, taxable income:						
Gross sales	$440,883,467		$7,225,720,649			
Gross profits from sales	*59,767,634*		*1,018,561,183*			
Profits from operations other than amounts reported as gross sales	63,739,706	$270,439,632	94,409,113	$275,834,205	$790,185,188	$1,560,417
Interest, rents, and royalties	2,425,255	30,773,849	21,850,704	3,429,098	448,414,960	500,270
Miscellaneous income	19,898,364	906,339,867	124,982,101	450,286,871	[3] 1,564,226,112	15,006,744
B. Receipts, tax-exempt:						
Dividends on capital stock of domestic corporations	1,601,206	38,077,437	11,510,475	2,721,752	140,109,738	504,591
Interest on Federal, State, and municipal bonds	356,626	2,029,489	1,587,870	680,467	87,486,060	69,322
C. Total receipts	528,904,624	1,247,660,274	7,480,060,912	732,952,393	3,030,422,058	17,641,344
D. Disbursements:						
Cost of goods sold	381,115,833		6,207,159,466			
Interest paid	9,852,480	179,186,621	78,820,940	34,876,690	440,832,364	1,275,911
Taxes paid, other than income tax	3,496,547	50,074,473	31,921,762	16,798,945	117,353,729	463,039
Depreciation	13,902,153	84,030,104	49,851,068	39,485,065	73,779,955	579,933
Depletion	84,809	1,335,658	716,088	294,052	1,513,236	4,151
Miscellaneous expense	172,116,218	1,013,100,665	1,429,491,296	741,867,164	[3] 2,697,379,320	21,031,309
E. Total disbursements	580,568,040	1,327,727,521	7,797,960,626	833,321,916	3,330,858,604	23,354,343
F. Deficit	51,663,416	80,067,247	317,899,714	100,369,523	300,436,546	5,712,999
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	1,957,832	40,106,926	13,098,345	3,402,219	[4] 227,595,798	573,913
H. Deficit	53,621,248	120,174,173	330,998,059	103,771,742	528,032,344	6,286,912
Cash and stock dividends distributed:						
Cash dividends	3,798,491	73,154,708	37,509,879	6,836,511	138,817,515	3,050,738
Stock dividends	770,793	5,353,800	6,043,753	788,328	13,066,202	415,481
Total dividends distributed	4,569,284	78,508,508	43,553,632	7,624,839	151,883,717	3,466,219

[3] Includes for a limited number of returns the cost of securities purchased for customers. [4] Includes special nonexpense deductions of life insurance companies. See p. 11.

TABLE 14.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts*

ALL CORPORATIONS

[Income returned for the calendar year ended Dec. 31, 1926] [1]

Distribution	Industrial divisions											
				Manufacturing								
	Aggregate	Agriculture and related industries	Mining and quarrying	Total 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 publishing	Chemicals and allied substances
A. Receipts, taxable income:												
Gross sales	74.46	82.55	84.14	95.66	97.89	97.80	98.05	95.80	95.64	97.09	78.90	90.50
Gross profits from sales (per cent of gross sales)	*22.34*	*35.05*	*31.90*	*24.74*	*17.99*	*17.51*	*17.48*	*18.51*	*23.25*	*26.11*	*36.41*	*33.25*
Profits from operations other than amounts reported as gross sales	6.54	10.22	9.87	1.69	.46	.49	.37	.09	1.13	.27	17.30	4.02
Interest, rents, and royalties	2.60	1.07	.77	.49	.42	.26	.33	.34	.54	.75	.33	.74
Miscellaneous income	14.99	5.24	3.25	1.34	.78	1.20	1.11	1.50	2.27	1.28	2.28	2.13
B. Receipts, tax-exempt income:												
Dividends on capital stock of domestic corporations	1.06	.82	1.67	.68	.39	.11	.09	2.25	.32	.52	.99	2.45
Interest on Federal, State, and municipal bonds	.35	.10	.30	.14	.06	.14	.05	.02	.10	.09	.20	.16
C. Total receipts	100.00	100.00	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	57.83	53.61	57.30	71.93	80.27	80.68	80.91	78.97	73.41	71.74	59.18	69.41
Interest paid	2.80	3.53	2.12	1.05	.98	.98	.78	1.84	1.61	1.70	.96	1.14
Taxes paid, other than income tax	1.32	3.12	2.28	.89	.52	.74	.61	.57	1.33	1.11	.77	1.43
Depreciation	2.26	3.76	5.11	2.41	1.47	1.78	1.94	1.88	2.58	3.28	2.12	4.07
Depletion	.40	1.49	6.01	.40	.01	.04	.07	.01	1.82	.06	.01	1.92
Miscellaneous expense	28.69	31.81	19.24	16.52	12.61	13.99	13.65	14.56	15.45	15.09	38.02	19.59
E. Total disbursements	93.33	97.32	92.06	93.25	95.86	98.21	97.06	96.93	96.20	92.98	92.06	88.56
F. Net profits	6.67	2.68	7.94	6.75	4.14	1.79	2.94	3.07	3.80	7.02	7.94	11.44

[1] Fiscal year returns are included. See pp. 1 and 21.

TABLE 14.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts*—Continued

ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued											
				Manufacturing—Continued								
	Aggregate	Agriculture and related industries	Mining and quarrying	Total 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 publishing	Chemicals and allied substances
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations	21.09	34.60	24.79	12.23	11.02	14.09	5.06	74.14	11.16	8.67	14.94	22.79
H. Net income	78.91	65.40	75.21	87.77	88.98	85.91	94.94	25.86	88.84	91.33	85.06	77.21
I. Net loss for prior year deducted by concerns showing net income for 1926	2.48	21.08	7.04	2.30	1.70	7.06	5.80	1.69	4.72	2.99	1.87	2.04
J. Net income after deducting prior year loss	76.43	44.32	68.17	85.47	87.28	78.85	89.14	24.17	84.12	88.34	83.19	75.17
K. Total tax	12.93	35.30	15.83	13.84	13.81	28.64	19.14	9.88	18.75	13.44	12.75	11.10
L. Net profits (F) after deducting tax (K)	87.07	64.70	84.17	86.16	86.19	71.36	80.86	90.12	81.25	86.56	87.25	88.90

Distribution	Industrial divisions—Continued								
	Manufacturing—Continued								
	Stone, clay, and glass	Metal and metal products	All other manufacturing	Construction	Transportation and other public utilities	Trade	Service, professional amusements, hotels, etc.	Finance, banking, insurance, real estate and holding companies, stockbrokers, etc.	Nominal concerns—nature of business not given
A. Receipts, taxable income:									
Gross sales	97.02	97.17	95.97	84.74	----------	96.22	----------	----------	----------
Gross profits from sales (per cent of gross sales)	*33.18*	*27.80*	*30.03*	*18.06*	----------	*17.78*	----------	----------	----------
Profits from operations other than amounts reported as gross sales	.41	.60	.97	11.89	16.32	1.18	36.17	25.95	10.77
Interest, rents, and royalties	.45	.55	.46	.51	1.29	.30	.61	23.82	3.67
Miscellaneous income	1.59	1.14	1.65	2.32	79.18	2.14	62.56	43.81	82.88

B. Receipts, tax-exempt income:									
Dividends on capital stock of domestic corporations	.31	.32	.83	.43	3.03	.13	.59	3.65	2.23
Interest on Federal, State, and municipal bonds	.22	.22	.12	.11	.18	.03	.07	2.77	.45
C. Total receipts	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:									
Cost of goods sold	64.83	70.17	67.03	69.44	----------	79.11	----------	----------	----------
Interest paid	.96	.94	.85	1.12	8.29	.60	2.39	12.79	4.20
Taxes paid, other than income tax	.84	.97	.74	.48	3.70	.43	1.68	3.15	1.77
Depreciation	3.85	2.66	1.99	1.95	4.87	.60	6.85	1.94	2.23
Depletion	.14	.15	.01	.02	.17	.01	.02	.06	.05
Miscellaneous expense	18.49	15.87	22.49	22.59	68.92	17.05	83.73	[2] 69.25	97.23
E. Total disbursements	89.11	90.76	93.11	95.60	85.95	97.80	94.67	87.19	105.48
F. Net profits	10.89	9.24	6.89	4.40	14.05	2.20	5.33	12.81	[4] 5.48
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	4.80	5.77	13.90	12.26	22.84	7.44	12.31	[3] 50.07	48.82
H. Net income	95.20	94.23	86.10	87.74	77.16	92.56	87.69	49.93	[4] 148.82
I. Net loss for prior year deducted by concerns showing net income for 1926	1.30	1.79	5.49	7.41	.76	3.84	6.23	2.30	12.25
J. Net income after deducting prior year loss	93.90	92.44	80.61	80.33	76.40	88.72	81.46	47.63	[4] 161.07
K. Total tax	14.05	13.87	13.96	15.42	11.00	15.58	17.31	9.88	8.89
L. Net profits (F) after deducting tax (K)	85.95	86.13	86.04	84.58	89.00	84.42	82.69	90.12	[4] 108.89

[2] Includes for a limited number of returns the cost of securities purchased for customers.
[3] Includes special nonexpense deductions of life insurance companies. See p. 11.
[4] Deficit.

TABLE 15.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax*

[Income returned for the calendar year ended Dec. 31, 1926] [1]

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income		
			Number of returns	Gross income	Net income	Net loss for prior year deduction from net income for net taxable income	Income tax	Number of returns	Gross income	Deficit
	Agriculture and related industries:									
1	Farming—Fruit, cotton, grain, stock, and all other farming, including lessors	9,303	4,182	$520,358,338	$56,381,853	$3,790,477	$6,505,632	5,121	$189,036,284	$46,480,589
2	Related industries—Forestry, fishing, ice harvesting, agricultural industries, n. p. d.,[2] including holders and lessors	1,385	516	94,782,776	13,979,718	1,091,962	1,669,826	869	60,305,951	9,184,537
	Total agricultural and related industries	10,688	4,698	615,141,114	70,811,571	4,882,439	8,175,458	5,990	249,342,235	55,665,126
	Mining and quarrying:									
3	Metal mining—Iron, copper, lead, zinc, gold, silver, etc	2,230	383	709,432,125	88,789,715	3,859,369	11,387,364	1,847	411,428,705	33,323,833
	Nonmetal mining—									
4	Coal—Anthracite, bituminous, peat, coke	3,679	1,349	1,063,912,854	92,649,967	12,712,382	10,646,874	2,330	569,710,829	54,935,602
5	Oil and gas	4,875	1,921	929,383,011	191,060,322	5,297,403	24,848,525	2,954	260,516,214	69,681,253
6	Quarrying—Stone, clay, sand, gravel, precious and semiprecious stones, holders and lessors	2,255	1,146	301,790,305	44,347,482	1,279,509	5,637,999	1,109	57,122,226	10,739,404
7	All other mining and quarrying n. p. d.[2]	6,213	1,207	203,423,488	38,950,800	2,331,472	4,787,234	5,006	40,980,538	14,793,770
	Total mining and quarrying	19,252	6,006	3,207,941,783	455,798,286	25,480,135	57,307,996	13,246	1,339,758,512	183,473,862
	Manufacturing:									
	Food products—									
8	Bakery products—Confectionery	3,124	1,773	1,316,160,653	111,764,273	1,348,194	14,629,505	1,351	206,260,098	13,633,569
9	Milling—Bran, flour, meal	1,530	879	1,243,179,388	38,791,276	1,664,692	4,836,738	651	222,945,899	8,736,738
10	Meat packing and packing-house products	648	418	4,204,428,043	53,431,150	519,566	7,032,146	230	597,430,118	9,544,045
11	Sugar refining—Cane, beet, maple, and products	225	75	604,101,309	28,192,465	440,603	3,737,616	150	238,244,798	22,882,603
12	Tobacco—Cigars, cigarettes, etc	497	289	1,124,965,508	117,365,969	680,039	15,718,233	208	35,051,346	2,257,249

13	Food preparations, breakfast foods, dairy products, butter sunstitutes, beverages and spices, fish canning, fruit and vegetable canning, poultry and products, manufacture of ice, soft drinks, brewers, distillers, etc.	9,481	5,805	3,185,344,058	242,895,039	4,859,038	31,193,072	3,676	497,951,140	38,254,598
	Total food products	15,505	9,239	11,678,178,959	592,440,172	9,512,132	77,147,310	6,266	1,797,883,399	95,308,802
	Textiles and textile products—									
14	Cotton goods—Dress goods, cotton yarn, napping, dyeing, etc.	1,061	520	826,577,957	42,778,091	2,476,217	5,373,104	541	635,907,281	73,620,602
15	Woolen and worsted goods—Wool yarns, wool carpets, etc.	612	262	386,842,209	26,010,099	804,623	3,372,580	350	374,719,945	24,777,141
16	Silk and rayon goods—Silk fabrics, spinning, etc.	805	432	633,215,014	54,902,255	729,898	7,208,088	373	234,588,805	12,905,198
17	Clothing—Custom-made, hats, caps, underwear, shirts, etc.	6,326	3,810	1,773,700,367	72,916,823	3,314,326	8,768,476	2,516	454,279,799	29,172,150
18	Knit goods—Sweaters, hosiery, etc.	1,199	648	559,264,099	39,385,998	697,908	5,156,744	551	167,437,815	13,913,290
19	All other textiles and textile products—Felt goods, linen, flax, fur goods, cordage, etc.	3,433	2,036	1,174,517,115	78,656,051	1,794,740	9,950,349	1,397	531,683,433	40,775,935
	Total textile products	13,436	7,708	5,354,116,761	314,649,317	9,817,712	39,829,341	5,728	2,398,617,078	195,164,316
	Leather and leather products—									
20	Boots, shoes, slippers, etc.	1,280	669	786,914,590	50,246,550	1,246,388	6,504,480	611	216,475,854	16,289,913
21	Gloves, saddlery, harness, trunks, tanning, etc.	1,211	744	447,317,499	23,612,124	1,590,644	2,853,429	467	210,536,535	11,145,975
	Total leather products	2,491	1,413	1,234,232,089	73,858,674	2,837,032	9,357,909	1,078	427,012,389	27,435,888
	Rubber and rubber goods—									
22	Auto tires and tubes, etc.	175	66	892,163,073	19,780,626	676,261	2,566,204	109	400,187,511	18,941,220
23	Rubber boots, shoes, hose, celluloid, ivory, bone, etc.	505	273	255,291,708	17,720,351	154,917	2,300,535	232	52,721,842	5,822,874
	Total rubber products	680	339	1,147,454,781	37,500,977	831,178	4,866,739	341	452,909,353	24,764,094
	Lumber and wood products—									
24	Sawmill and planing-mill products	3,830	2,104	1,256,707,614	96,920,363	2,596,782	12,409,542	1,726	472,859,890	46,267,070
25	Furniture—House and office, carriage and wagon bodies, all other lumber and wood products	4,032	2,487	1,074,058,789	76,051,569	2,919,256	9,497,129	1,545	265,184,664	22,928,697
	Total lumber and wood products	7,862	4,591	2,330,766,403	172,971,932	5,516,038	21,906,671	3,271	738,044,554	69,195,767
26	Paper, pulp, and products	2,024	1,365	1,430,425,903	120,459,611	3,475,010	15,610,141	659	221,834,410	14,362,048
27	Printing and publishing	10,545	6,931	2,196,254,298	203,506,969	3,793,896	25,857,691	3,614	351,189,797	31,006,312

[1] Fiscal year returns are included. See pp. 1 and 21.

[2] Main business not precisely defined.

TABLE 15.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax*—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income		
			Number of returns	Gross income	Net income	Net loss for prior year deduction from net income for net taxable income	Income tax	Number of returns	Gross income	Deficit
	Manufacturing—Continued.									
	Chemicals and allied substances—									
28	Petroleum and mineral oil refining	586	288	$3,942,250,562	$426,188,626	$9,088,178	$56,301,335	298	$392,118,069	$24,244,029
29	Chemical products—Chemicals proper, acids and other compounds, paints, vegetable and mineral oils, soaps, fertilizers, drugs, etc	6,700	3,788	3,380,036,080	358,966,530	9,830,057	46,662,328	2,912	376,034,901	45,034,965
	Total chemicals and allied substances	7,286	4,076	7,322,286,642	785,155,156	18,918,235	102,963,663	3,210	768,152,970	69,278,994
30	Stone, clay, and glass products	4,606	2,762	1,500,050,797	195,166,284	2,357,776	25,542,126	1,844	164,876,462	22,112,040
	Metal manufacture—									
31	Products of blast furnaces, steel mills, and rolling mills	3,929	2,650	3,417,561,102	372,210,299	9,716,894	48,532,313	1,279	354,390,652	30,453,072
32	Locomotives and railroad equipment	244	145	586,659,748	58,163,745	1,664,917	7,597,557	99	65,244,281	6,620,505
33	Motor vehicles and accessories	1,753	826	4,883,720,693	487,628,347	3,300,284	64,959,008	927	407,410,028	45,335,004
34	Electrical machinery and equipment	1,743	956	1,304,171,617	161,798,611	966,401	21,573,212	787	137,991,949	17,613,742
35	Household machinery and equipment	1,262	702	648,085,258	89,918,549	1,758,353	11,809,642	560	90,648,350	12,578,335
36	Factory machinery, textile, paper, printing presses, machine tools, etc	1,848	1,131	738,472,756	96,680,727	2,332,657	12,469,871	717	96,148,712	10,979,065
37	Building material and supplies	1,325	814	770,740,096	77,133,054	998,876	10,161,450	511	65,829,534	6,068,897
38	Agriculture machinery and equipment	565	282	504,710,630	72,343,123	1,065,505	9,578,038	283	49,213,581	19,108,038
39	All other machinery, stationary, marine, gas, mining and oil-well machinery, office machinery, etc	5,285	3,199	2,266,774,488	262,140,188	6,790,492	33,900,704	2,086	344,284,031	33,715,405
40	Metal and metal products, other than iron and steel, refining of precious metals, manufacturing jewelry, etc	2,100	1,284	1,540,896,125	125,427,402	1,922,176	16,495,375	816	180,921,205	10,102,23
	Total metal manufacturing	20,054	11,989	16,661,792,513	1,803,444,045	30,516,555	237,077,170	8,065	1,792,082,323	192,574,301
41	All other manufactures, airplanes, optical products, musical instruments, metal processes, etc	8,755	4,681	2,066,034,830	195,636,969	9,569,559	24,348,732	4,074	460,600,317	45,484,274
	Total manufacturing	93,244	55,094	52,921,593,976	4,494,790,106	97,145,123	584,507,493	38,150	9,573,203,052	786,686,836

	Construction:									
42	Building and construction above ground, including equipping and installing machinery, wrecking, razing, or moving, etc	11,443	7,131	1,305,281,037	76,818,684	3,470,009	8,664,791	4,312	291,876,134	28,034,427
43	Excavation, road building, water-front construction, railroad construction, shipbuilding, etc	5,327	2,944	982,266,820	85,750,319	5,731,409	10,481,245	2,383	236,671,864	25,586,821
	Total construction	16,770	10,075	2,287,547,857	162,569,003	9,201,418	19,146,036	6,695	528,547,998	53,621,248
	Transportation and other public utilities:									
44	Steam railroads	725	356	6,755,247,901	762,338,635	2,356,742	102,935,620	369	370,739,947	28,911,307
45	All other railroads, electric; also Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors	1,020	538	1,084,241,094	194,586,990	1,391,565	26,026,973	482	245,843,500	22,252,194
46	Water transportation	1,758	971	328,856,876	41,930,171	3,700,462	5,005,146	787	120,015,818	15,205,016
47	Local transportation, taxicab, and sight-seeing busses, drayage and delivery service, and special feed, storage, and packers, garages, etc	10,991	6,444	676,825,511	59,313,037	1,612,916	6,714,974	4,547	213,058,747	23,367,703
48	Electric light and power companies	1,839	1,276	1,207,720,541	212,960,167	4,636,712	27,953,749	563	185,719,073	12,919,996
49	Telephone, telegraph, and radio companies	4,356	3,201	1,721,644,628	255,459,464	429,935	34,063,999	1,155	8,992,199	1,357,054
50	Gas companies, natural and artificial	716	471	572,104,736	87,909,969	210,460	11,741,371	245	28,793,863	2,130,369
51	All other public utilities, serial transportation, water works, irrigation systems, pipe lines, pneumatic tube system, toll bridges, etc	3,695	2,187	1,172,011,255	108,900,188	1,391,409	14,220,809	1,508	72,467,638	14,030,534
	Total transportation and public utilities	25,100	15,444	13,518,652,542	1,723,398,621	15,730,201	228,662,641	9,656	1,245,630,785	120,174,173
	Trade:									
52	Wholesale	33,011	21,622	16,102,854,014	427,095,312	15,789,027	51,793,404	11,389	3,905,805,841	139,692,271
53	Retail	47,483	30,123	11,097,340,285	534,008,097	10,323,038	65,709,801	17,360	1,727,167,318	105,671,066
54	Commission	6,487	3,856	1,568,940,320	63,273,670	2,146,173	7,605,855	2,631	545,625,967	21,983,895
55	All other trade, auto wreckers, film exchanges, renting of costumes, decorations, furniture, machinery, etc.; also lease or sale and service of special systems or devices and processes and their accompanying supplies, as tabulating and accounting machines, etc	25,724	15,802	4,689,928,137	141,180,483	6,355,290	15,413,586	9,922	1,299,873,916	63,650,827
	Total trade	112,705	71,403	33,459,062,756	1,165,557,562	34,613,528	140,522,646	41,302	7,478,473,042	330,998,059
	Service:									
56	Restaurants, hotels, laundries, all domestic service, etc	9,851	5,593	1,063,556,823	77,761,450	3,686,252	9,088,842	4,258	380,820,134	42,749,657
57	Theaters, motion pictures, all other amusements, etc	7,165	3,725	696,468,939	86,631,003	2,261,983	10,819,151	3,440	194,284,110	31,532,815
58	Professional, business, educational, curative, legal, engineering, etc	15,241	8,437	868,014,207	96,588,799	5,221,872	11,132,103	6,804	157,167,682	29,489,270
	Total service	32,257	17,755	2,628,039,969	260,981,252	11,170,107	31,040,096	14,502	732,271,926	103,771,742

TABLE 15.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax*—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income					Corporations reporting no net income		
			Number of returns	Gross income	Net income	Net loss for prior year deduction from net income for net taxable income	Income tax	Number of returns	Gross income	Deficit
	Finance:									
59	National banks	8,259	5,552	$1,018,378,678	$138,873,064	$2,699,452	$17,442,332	2,707	$208,126,668	$31,909,180
60	State and private banks	16,355	10,952	507,230,991	83,761,606	1,824,625	9,035,987	5,403	157,647,322	32,071,685
61	Bank and trust companies, savings banks	4,365	3,204	1,232,377,956	147,881,686	1,230,731	19,236,995	1,161	136,443,184	16,011,869
62	Stock and bond brokers	1,338	787	1,030,546,898	42,315,574	1,134,604	5,443,727	551	654,065,025	15,989,130
63	Holding companies, real estate, patents, investments, concessions, etc	73,644	39,457	1,768,632,320	416,850,802	20,831,219	47,079,709	34,187	643,109,806	225,188,321
64	Life insurance companies	524	418	629,468,050	132,128,741	37,321	15,988,502	106	5,691,491	1,111,637
65	Accident, casualty, fire, marine, mutual, fidelity, and bonding companies	1,404	717	817,036,150	58,769,879	2,574,001	7,021,528	687	596,154,056	90,725,296
66	Finance companies—automobile, furniture, radio, etc	832	636	68,542,928	10,900,422	165,868	1,331,139	196	12,465,479	4,161,227
67	Other finance companies, building and loan companies, mortgage, note, and pawn brokers, commercial-paper brokers, foreign exchange, promoting, stock syndicate, investment bankers, etc	23,712	15,096	2,284,530,296	305,411,010	6,828,001	37,634,857	8,616	529,232,967	110,863,999
	Total finance	130,433	76,819	9,356,744,267	1,336,892,784	37,325,822	160,214,776	53,614	2,942,935,998	528,032,344
68	Nominal concerns—Nature of business not given	14,871	840	27,393,023	2,603,704	303,139	220,101	14,031	17,572,022	6,286,912
	Grand total	455,320	258,134	118,022,117,287	9,673,402,889	235,851,912	1,229,797,243	197,186	24,107,735,570	2,168,710,302
	1925 [3]	430,072	252,334	113,692,083,216	9,583,683,697	243,078,565	1,170,331,206	177,738	20,568,067,504	1,962,628,095
	1924 [3]	417,421	236,389	97,158,996,625	7,586,652,292	219,727,166	881,549,546	181,032	22,070,497,262	2,223,925,993
	1923 [3]	398,933	233,339	97,457,479,446	8,321,529,134	578,307,088	937,106,798	165,594	21,106,184,230	2,013,554,987
	1922 [3]	382,883	212,535	80,331,679,917	6,963,811,143	501,780,287	783,776,268	170,348	20,588,834,597	2,193,776,356
	1921 [3]	356,397	171,239	60,051,123,329	4,336,047,813	----------	701,575,432	185,158	31,198,150,203	3,878,219,134
	1920 [3]	345,595	203,233	93,824,224,704	7,902,654,813	----------	1,625,234,643	142,362	24,381,337,545	2,029,423,744

[3] Changes in the revenue acts affecting the comparability of statistical data from income returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*

[Income returned for the calendar year ended Dec. 31, 1926] [1]

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	106	52	$1,589,426	$141,984	$10,256	54	$1,536,189	$215,452
Alaska	17	3	378,665	35,496	4,188	14	71,297	76,900
Arizona	138	61	5,402,656	686,647	46,449	77	2,640,468	1,288,968
Arkansas	176	111	5,055,230	387,192	26,954	65	2,304,308	526,118
California	1,285	512	50,345,185	7,216,327	819,996	773	40,954,708	12,418,905
Colorado	311	118	4,021,237	437,831	36,397	193	4,134,732	1,005,753
Connecticut	91	46	10,584,431	1,491,110	178,637	45	2,352,758	194,872
Delaware	32	10	205,512	40,685	3,803	22	616,974	488,554
District of Columbia	17	7	1,304,627	68,649	8,102	10	64,361	61,250
Florida	360	138	13,145,123	1,544,240	179,726	222	7,291,606	2,811,840
Georgia	206	95	3,740,573	1,026,135	114,773	111	2,247,724	887,617
Hawaii	60	36	27,923,375	5,516,068	730,321	24	8,565,039	783,534
Idaho	184	71	3,848,229	367,245	33,078	113	5,936,496	1,431,655
Illinois	253	135	16,687,116	1,274,589	110,709	118	3,412,267	1,003,076
Indiana	163	70	2,924,884	339,754	34,698	93	1,045,519	238,663
Iowa	135	74	7,030,555	477,939	52,237	61	1,052,503	249,719
Kansas	40	18	1,215,707	54,214	2,353	22	652,128	85,976
Kentucky	49	26	1,680,760	123,346	11,772	23	542,317	43,467
Louisiana	309	123	17,181,708	1,452,966	143,393	186	4,848,660	3,219,188
Maine	106	40	3,192,512	806,399	98,752	66	1,056,206	444,572
Maryland	64	19	1,136,914	111,757	11,717	45	528,701	151,047
Massachusetts	284	124	159,736,877	21,016,784	2,813,942	160	4,924,946	1,060,188
Michigan	265	107	10,755,738	1,612,379	199,404	158	3,099,932	1,129,356
Minnesota	257	88	4,305,062	591,086	60,907	169	3,140,320	641,356
Mississippi	132	94	5,746,321	501,589	47,570	38	1,695,966	1,105,690
Missouri	206	78	13,638,362	949,234	113,783	128	2,447,256	667,897
Montana	349	165	6,071,218	593,512	41,996	184	3,382,288	747,141
Nebraska	91	43	2,605,387	260,052	26,993	48	2,830,834	343,987
Nevada	59	33	3,397,617	295,249	21,396	26	964,478	313,413
New Hampshire	24	7	194,871	12,897	308	17	1,391,351	109,619
New Jersey	178	86	6,860,280	359,701	28,872	92	4,964,214	1,930,316
New Mexico	121	51	2,550,962	436,014	37,939	70	1,877,385	545,640
New York	506	196	36,215,590	3,318,975	248,443	310	30,698,058	3,552,918
North Carolina	158	61	1,793,381	116,033	7,449	97	1,753,416	348,816
North Dakota	95	33	601,606	44,414	548	62	621,547	344,661
Ohio	255	122	12,651,464	810,546	87,518	133	5,437,731	1,791,888
Oklahoma	217	121	14,933,013	744,992	66,408	96	7,525,525	651,359
Oregon	374	137	9,411,550	964,521	96,301	237	12,383,853	1,852,666
Pennsylvania	221	88	27,596,144	950,122	104,489	133	5,037,869	1,325,991
Rhode Island	19	10	842,930	43,117	3,425	9	172,791	33,247
South Carolina	136	45	778,007	100,329	8,245	91	1,203,126	337,821
South Dakota	76	27	1,053,440	44,255	1,291	49	850,618	117,149
Tennessee	129	60	7,726,460	773,868	88,341	69	3,901,213	747,459
Texas	727	445	33,552,881	2,742,396	252,746	282	11,648,938	1,660,447
Utah	191	99	6,313,663	651,146	70,384	92	2,149,802	444,460
Vermont	32	14	320,766	50,060	5,042	18	289,124	98,833
Virginia	123	44	2,160,327	112,392	6,829	79	3,118,558	471,158
Washington	654	227	44,319,907	6,270,705	763,981	427	30,637,559	3,791,174
West Virginia	90	18	1,154,486	53,950	4,402	72	795,788	273,302
Wisconsin	341	136	10,810,486	1,389,328	158,165	205	5,405,745	763,738
Wyoming	276	174	8,447,895	1,401,372	150,030	102	3,136,743	836,310
Total	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126
1925 [1]	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,951
1924 [1]	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807
1923 [1]	9,360	3,914	605,393,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333
1922 [1]	9,092	4,000	484,597,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157
1921 [1]	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,559,049	88,562,898
1920 [1]	9,186	3,874	512,985,173	71,480,276	17,170,264	5,312	212,064,745	66,139,680

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MINING AND QUARRYING

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	183	76	$28,157,949	$2,979,815	$364,771	107	$6,818,453	$781,517
Alaska	36	4	(2)	(2)	(2)	32	686,951	93,263
Arizona	366	23	21,888,873	2,622,145	352,630	343	1,356,617	1,397,103
Arkansas	153	67	7,755,550	1,269,256	154,723	86	5,750,828	1,135,365
California	1,747	441	162,838,409	34,127,105	4,380,370	1,306	52,723,720	19,511,474
Colorado	1,129	225	98,968,710	11,784,433	1,525,999	904	15,382,456	5,789,651
Connecticut	43	16	4,146,641	795,291	105,969	27	250,255	58,224
Delaware	63	16	8,276,850	1,718,351	220,856	47	2,646,733	589,570
District of Columbia	28	7	2,828,349	1,443,682	194,448	21	751,075	175,324
Florida	80	42	8,434,956	1,481,835	190,744	38	2,668,542	524,432
Georgia	60	27	2,534,760	228,303	24,449	33	1,296,860	280,947
Hawaii	3	2	(2)	(2)	(2)	1	(2)	(2)
Idaho	598	46	9,756,941	2,284,431	298,323	552	2,384,008	1,231,385
Illinois	567	198	137,388,188	8,986,150	1,029,453	369	54,401,620	9,926,418
Indiana	381	155	46,459,115	4,948,050	622,762	226	23,453,253	2,815,863
Iowa	192	57	6,332,461	288,762	26,549	135	6,089,784	901,562
Kansas	380	154	168,189,734	18,725,626	2,464,599	226	13,389,375	3,079,865
Kentucky	570	260	48,931,544	5,387,406	612,968	310	20,963,782	2,402,027
Louisiana	235	92	8,330,895	1,359,190	163,313	143	6,571,580	1,399,419
Maine	72	24	3,811,617	477,522	58,439	48	1,213,408	951,248
Maryland	127	41	19,084,705	3,259,553	378,765	86	4,138,796	510,186
Massachusetts	271	78	62,393,581	7,438,767	743,870	193	21,805,237	2,786,641
Michigan	198	73	38,523,990	6,723,854	858,538	125	6,499,337	1,261,185
Minnesota	325	93	13,681,306	2,555,533	311,413	232	6,483,680	1,301,010
Mississippi	19	8	337,050	51,717	5,369	11	267,117	83,750
Missouri	514	172	67,325,635	16,917,119	2,236,739	342	26,101,724	2,883,941
Montana	543	79	4,596,257	1,578,987	186,371	464	8,552,005	2,136,932
Nebraska	39	15	5,104,442	337,595	43,840	24	50,331	25,648
Nevada	455	31	1,019,533	76,443	6,584	424	3,410,966	1,815,141
New Hampshire	14	4	229,269	18,325	2,043	10	(2)	(2)
New Jersey	139	68	10,126,629	893,601	106,584	71	5,790,235	515,320
New Mexico	155	16	3,167,764	429,684	56,703	139	2,105,433	598,612
New York	995	362	887,111,731	118,570,942	14,936,292	633	362,101,411	27,853,796
North Carolina	62	21	3,662,281	353,652	42,452	41	1,538,440	332,498
North Dakota	48	10	1,802,538	532,088	69,399	38	767,312	84,846
Ohio	912	402	216,500,724	23,855,631	3,017,405	510	115,119,179	9,584,242
Oklahoma	1,108	510	147,445,062	36,854,426	4,670,533	598	133,306,213	15,129,920
Oregon	216	34	2,148,291	142,909	14,236	182	699,560	2,786,308
Pennsylvania	1,991	701	596,519,652	72,781,288	9,174,137	1,290	303,727,636	27,575,261
Rhode Island	21	5	2,362,498	63,816	7,840	16	169,005	307,472
South Carolina	28	12	1,075,801	92,239	10,148	16	579,889	98,929
South Dakota	48	13	228,143	25,991	906	35	217,169	52,842
Tennessee	206	83	19,425,351	2,273,021	280,248	123	11,119,242	1,534,522
Texas	948	366	91,944,201	27,333,927	3,518,962	582	30,910,071	14,142,215
Utah	635	78	26,801,644	5,508,728	732,173	557	12,604,925	2,684,270
Vermont	45	21	14,359,605	1,897,570	253,171	24	900,247	266,373
Virginia	198	88	44,971,735	5,630,461	703,088	110	7,749,439	1,617,291
Washington	653	66	6,402,402	807,887	75,756	587	9,410,935	2,461,772
West Virginia	1,031	501	124,565,010	15,115,283	1,731,897	530	40,289,529	7,813,312
Wisconsin	243	76	10,693,901	1,215,235	146,880	167	2,264,946	1,042,801
Wyoming	179	47	9,076,997	1,538,691	194,157	132	2,159,953	1,122,398
States grouped [2]	------	------	222,513	15,970	132	------	119,250	19,771
Total	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862
1925 [1]	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530
1924 [1]	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131
1923 [1]	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	2,186,927,042	334,253,838
1922 [1]	17,093	6,130	2,362,026,788	286,437,388	31,399,593	10,963	1,333,361,225	280,456,101
1921 [1]	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	2,160,110,985	414,488,951
1920 [1]	17,534	6,933	5,393,745,025	702,073,788	174,595,972	10,601	757,475,371	176,505,076

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TOTAL MANUFACTURING

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	735	460	$199,105,992	$18,282,180	$2,351,078	275	$38,406,930	$4,226,999
Alaska	26	18	2,291,850	229,901	25,097	8	767,720	154,877
Arizona	104	62	23,897,900	1,790,962	229,528	42	3,586,078	227,712
Arkansas	389	240	85,228,879	7,447,671	921,129	149	30,406,901	3,384,767
California	3,588	1,992	1,722,077,561	132,286,683	17,134,113	1,596	389,412,892	35,765,450
Colorado	714	378	337,549,062	19,932,905	2,593,829	336	54,702,348	3,386,669
Connecticut	1,709	996	745,184,054	64,985,897	8,389,295	713	155,944,106	16,308,725
Delaware	233	123	351,244,621	41,908,988	5,545,707	110	17,868,718	4,800,780
District of Columbia	245	136	55,450,902	3,886,010	493,046	109	12,701,376	1,233,604
Florida	855	450	114,470,720	11,448,827	1,448,848	405	42,823,799	5,565,006
Georgia	1,087	683	392,456,800	34,182,185	4,405,770	404	112,004,173	7,724,075
Hawaii	110	75	61,228,610	8,864,272	1,179,680	35	2,729,204	188,220
Idaho	166	88	30,915,932	1,125,690	120,063	78	21,873,212	1,259,242
Illinois	8,057	5,075	7,882,932,624	471,159,728	61,622,747	2,982	913,816,468	60,780,404
Indiana	2,524	1,555	980,168,111	72,879,450	9,317,735	969	141,008,566	13,416,527
Iowa	1,279	768	459,241,180	29,503,084	3,792,721	511	49,252,365	4,444,638
Kansas	524	338	220,482,741	11,994,147	1,496,241	186	36,202,783	2,705,292
Kentucky	1,062	651	345,012,368	25,730,572	3,310,745	411	68,066,246	5,847,026
Louisiana	984	533	259,668,639	29,910,285	3,834,049	451	128,626,030	9,709,592
Maine	681	342	192,762,315	16,832,226	2,105,163	339	41,927,276	5,697,709
Maryland	1,252	722	396,904,961	29,642,701	3,709,006	530	103,468,165	8,668,717
Massachusetts	5,308	2,920	2,299,985,277	177,261,194	22,704,588	2,388	1,094,666,888	83,325,359
Michigan	3,224	2,061	4,914,661,657	511,064,296	67,979,605	1,163	299,091,584	43,772,221
Minnesota	1,867	1,153	852,844,839	45,281,070	5,747,801	714	104,605,805	7,286,301
Mississippi	405	270	89,704,091	5,941,663	718,410	135	27,414,771	2,322,439
Missouri	2,950	1,742	1,579,817,504	116,735,650	15,196,430	1,208	203,471,728	14,816,667
Montana	233	133	23,034,983	2,003,083	235,787	100	19,546,907	588,121
Nebraska	470	302	170,335,514	8,206,821	1,012,993	168	23,940,371	1,254,871
Nevada	57	27	2,930,276	164,857	17,097	30	1,962,249	277,213
New Hampshire	351	194	79,402,744	5,404,190	649,610	157	63,323,525	5,127,517
New Jersey	3,988	2,337	1,738,239,705	156,288,164	19,590,886	1,651	429,304,986	35,813,177
New Mexico	84	36	8,051,183	399,008	45,635	48	2,168,930	284,031
New York	19,348	11,286	11,960,825,985	1,193,124,644	156,370,562	8,062	2,207,912,189	176,875,770
North Carolina	1,458	875	698,988,157	59,755,706	7,748,484	583	117,935,814	10,979,747
North Dakota	157	86	10,199,498	429,845	42,893	71	4,658,821	310,706
Ohio	6,135	3,875	4,212,851,619	332,952,196	42,684,012	2,260	732,051,953	48,481,737
Oklahoma	590	361	341,481,517	20,630,728	2,641,621	229	68,072,744	7,085,683
Oregon	1,076	571	142,204,175	9,598,778	1,138,860	505	73,925,001	6,180,927
Pennsylvania	7,100	4,193	4,615,736,653	459,074,420	60,265,567	2,907	774,843,810	66,515,712
Rhode Island	895	454	364,253,052	26,178,493	3,361,999	441	173,613,132	15,543,303
South Carolina	572	300	170,570,091	9,284,226	1,116,916	272	81,355,395	5,405,635
South Dakota	193	128	17,062,594	776,586	80,555	65	4,209,141	373,326
Tennessee	1,058	671	403,479,318	30,229,856	3,792,100	387	76,850,465	5,534,752
Texas	1,586	940	1,002,277,585	83,167,481	10,900,874	646	134,069,649	9,395,668
Utah	325	174	40,615,276	3,014,041	371,514	151	33,155,032	2,367,218
Vermont	348	191	62,322,939	4,104,840	504,623	157	23,289,906	2,088,415
Virginia	1,013	592	226,455,433	15,280,813	1,762,049	421	84,640,820	6,296,358
Washington	1,845	947	362,834,415	23,374,788	2,855,934	898	119,442,332	10,721,123
West Virginia	649	368	330,698,144	31,944,332	4,200,137	281	43,549,136	4,228,513
Wisconsin	3,554	2,174	1,337,709,765	128,951,760	16,732,893	1,380	183,477,008	17,851,131
Wyoming	81	48	3,744,165	142,213	11,468	33	1,057,604	87,164
Total	93,244	55,094	52,921,593,976	4,494,790,106	584,507,493	38,150	9,573,203,052	786,686,836
1925 [1]	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676
1924 [1]	86,803	51,342	45,320,016,354	3,595,674,888	429,652,793	35,461	8,591,149,198	832,202,947
1923 [1]	85,199	53,795	48,686,639,790	4,271,899,449	484,863,656	31,404	7,534,069,100	701,011,681
1922 [1]	82,485	48,697	36,005,906,344	3,454,419,673	389,775,530	33,788	8,677,336,297	813,413,029
1921 [1]	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,831,377
1920 [1]	78,171	49,425	45,217,317,892	4,116,424,329	944,960,573	28,746	11,431,915,114	834,146,460

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	164	109	$23,603,689	$1,236,063	$142,432	55	$3,839,365	$377,665
Alaska	12	10	1,409,557	171,955	19,182	2	(2)	(2)
Arizona	32	23	16,553,070	762,324	97,334	9	441,199	43,476
Arkansas	96	52	12,674,330	424,547	40,394	44	6,636,298	388,279
California	792	470	589,100,632	26,542,071	3,279,975	322	121,534,756	5,419,782
Colorado	199	119	132,662,146	5,730,136	728,381	80	20,701,710	1,075,313
Connecticut	144	80	20,649,301	939,984	106,231	64	7,525,070	495,865
Delaware	60	29	11,917,435	960,758	124,844	31	6,169,480	2,717,528
District of Columbia	49	30	32,729,975	778,643	99,983	19	6,060,256	170,520
Florida	238	157	31,419,804	3,244,209	402,786	81	4,233,400	683,331
Georgia	221	159	106,401,314	16,084,256	2,135,372	62	12,451,042	788,566
Hawaii	66	49	48,532,370	7,500,982	1,000,405	17	2,437,964	142,702
Idaho	69	37	8,597,551	149,765	12,655	32	2,704,883	111,559
Illinois	1,000	616	3,978,498,279	81,877,784	10,869,049	384	496,330,418	11,449,676
Indiana	475	298	226,421,689	5,627,979	659,348	177	29,499,430	1,444,042
Iowa	377	247	234,793,423	6,799,013	859,670	130	17,027,554	1,176,516
Kansas	200	131	109,172,512	3,474,974	424,279	69	24,949,926	846,296
Kentucky	325	202	54,830,323	3,350,964	413,891	123	24,702,666	1,216,973
Louisiana	308	141	31,611,735	2,296,014	278,349	167	69,408,729	4,328,158
Maine	140	73	24,811,932	597,197	63,209	67	5,571,874	1,723,615
Maryland	245	130	65,594,807	2,806,905	344,363	115	27,466,940	1,675,959
Massachusetts	459	266	216,589,861	12,080,211	1,507,796	193	25,320,490	2,088,195
Michigan	463	298	200,012,072	13,431,095	1,723,907	165	59,267,502	6,372,059
Minnesota	543	371	504,492,011	15,741,813	2,055,479	172	28,609,664	1,528,961
Mississippi	132	98	12,023,843	788,656	85,318	34	5,530,843	354,564
Missouri	535	299	586,894,819	35,046,723	4,571,067	236	44,759,101	2,573,864
Montana	84	45	5,841,250	248,559	23,446	39	14,222,715	246,917
Nebraska	137	98	115,622,612	4,420,259	578,174	39	8,167,094	276,537
Nevada	15	9	703,404	21,687	1,553	6	233,681	10,341
New Hampshire	28	23	8,129,247	338,065	41,639	5	(2)	(2)
New Jersey	400	211	347,997,415	22,885,161	3,027,344	189	22,147,615	1,840,226
New Mexico	30	12	2,415,048	54,178	3,491	18	446,469	36,837
New York	1,750	917	1,957,645,709	192,608,076	25,701,157	833	320,535,921	20,451,074
North Carolina	241	146	313,175,785	35,119,914	4,712,588	95	6,963,060	747,678
North Dakota	57	26	5,760,826	129,293	12,583	31	4,105,906	189,611
Ohio	787	484	300,243,121	13,782,288	1,717,683	303	80,009,734	4,559,541
Oklahoma	143	85	36,197,915	1,199,158	136,613	58	6,363,291	304,991
Oregon	284	170	32,483,664	1,732,562	169,714	114	24,858,136	1,615,861
Pennsylvania	939	541	505,149,289	33,486,369	4,282,330	398	75,539,708	5,001,011
Rhode Island	52	24	6,989,135	217,299	25,014	28	3,848,973	174,228
South Carolina	123	62	4,817,600	485,259	52,883	61	2,284,866	230,790
South Dakota	93	62	11,125,176	366,446	35,833	31	2,562,556	129,499
Tennessee	280	190	112,763,441	8,283,112	1,037,232	90	18,118,913	542,004
Texas	461	275	158,040,405	6,404,948	793,608	186	32,824,158	1,800,473
Utah	141	71	17,228,291	742,600	86,217	70	28,996,525	2,099,462
Vermont	61	39	12,933,753	399,440	47,713	22	1,374,902	124,565
Virginia	278	179	42,997,725	3,414,799	406,248	99	9,251,176	695,124
Washington	403	231	134,706,366	5,098,152	630,707	172	24,820,526	1,368,009
West Virginia	144	89	27,808,395	1,924,301	240,574	55	9,340,508	361,131
Wisconsin	1,197	735	233,114,444	10,580,587	1,303,946	462	46,402,491	3,078,212
Wyoming	33	21	2,290,463	52,639	3,321	12	635,826	35,038
States grouped [2]							648,089	196,178
Total	15,505	9,239	11,678,178,959	592,440,172	77,147,310	6,266	1,797,883,399	95,308,802
1925 [1]	14,722	9,303	11,476,442,509	533,472,244	66,586,899	5,419	1,923,746,578	91,512,114
1924 [1]	14,442	9,080	10,745,132,363	536,852,421	63,376,159	5,362	1,101,836,666	95,715,254
1923 [1]	14,153	8,666	8,511,235,848	506,924,386	55,646,300	5,487	1,566,632,061	124,175,970
1922 [1]	14,087	8,359	6,812,387,633	447,671,380	50,666,679	5,723	2,053,035,160	150,306,300
1921 [1]	13,777	7,207	5,519,503,463	319,176,273	65,676,304	6,570	2,750,043,401	309,161,987
1920 [1]	13,718	7,551	8,521,903,861	404,847,051	90,537,701	6,167	3,763,179,920	183,895,444

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	63	36	$20,989,800	$766,449	$86,572	27	$11,411,315	$1,248,916
Alaska	1	1	(2)	(2)	(2)			
Arizona	1					1	(2)	(2)
Arkansas	10	6	1,521,760	50,633	5,267	4	1,034,971	123,425
California	259	141	61,509,470	3,225,524	393,012	118	20,284,697	1,885,467
Colorado	40	20	3,195,353	140,059	15,535	20	1,891,669	141,336
Connecticut	263	140	89,418,934	5,761,847	744,182	123	81,789,394	4,391,933
Delaware	10	5	19,983,525	955,485	128,504	5	123,697	4,034
District of Columbia	15	9	1,372,532	124,932	15,324	6	268,426	29,789
Florida	23	14	1,604,264	81,225	8,548	9	490,490	80,941
Georgia	199	122	175,023,608	10,253,233	1,306,393	77	62,669,428	3,388,397
Hawaii	2	1	(2)	(2)	(2)	1	(2)	(2)
Idaho								
Illinois	833	515	325,190,734	17,592,924	2,175,133	318	55,145,215	4,433,742
Indiana	111	66	49,583,590	2,503,755	324,065	45	3,780,565	253,696
Iowa	53	30	15,976,338	831,203	106,596	23	3,881,952	180,605
Kansas	19	13	1,927,838	81,723	8,335	6	531,468	22,515
Kentucky	71	44	19,583,163	1,321,192	166,890	27	5,784,755	434,401
Louisiana	61	32	20,546,981	848,079	108,136	29	11,086,809	432,865
Maine	73	32	55,836,444	5,204,270	681,998	41	15,979,627	1,208,659
Maryland	165	103	70,370,900	3,997,300	505,685	62	21,984,570	1,179,458
Massachusetts	945	452	444,999,772	25,139,821	3,132,849	493	641,990,791	49,958,458
Michigan	150	97	39,394,845	1,989,925	233,240	53	11,362,104	1,370,357
Minnesota	123	77	45,521,606	3,008,642	382,609	46	6,891,119	551,124
Mississippi	12	6	2,261,983	81,744	7,135	6	3,055,415	541,686
Missouri	280	173	94,874,069	4,719,131	593,604	107	20,337,686	1,416,194
Montana	1	1	(2)	(2)	(2)			
Nebraska	27	16	2,091,060	113,252	10,599	11	653,680	50,139
Nevada	2					2	(2)	(2)
New Hampshire	64	29	24,166,087	2,287,766	267,860	35	42,239,970	3,464,486
New Jersey	864	495	316,056,477	18,606,619	2,326,651	369	161,959,594	12,784,121
New Mexico								
New York	5,406	3,155	1,797,652,289	76,641,050	9,543,065	2,251	639,503,608	58,448,447
North Carolina	486	299	259,791,870	16,846,748	2,104,697	187	79,118,541	6,162,720
North Dakota	2	2	(2)	(2)	(2)			
Ohio	404	246	180,387,336	11,946,070	1,539,444	158	42,368,120	3,845,295
Oklahoma	22	11	1,843,718	112,382	12,893	11	1,070,829	217,074
Oregon	55	34	10,380,766	389,092	46,972	21	3,644,351	372,527
Pennsylvania	1,168	652	648,985,244	67,135,541	8,843,955	516	176,980,072	15,310,190
Rhode Island	294	137	185,511,174	11,282,796	1,463,550	157	136,963,588	12,030,286
South Carolina	144	85	127,288,224	6,880,548	834,709	59	65,052,768	3,868,873
South Dakota	2	1	(2)	(2)	(2)	1	(2)	(2)
Tennessee	119	72	66,878,819	4,170,789	549,880	47	18,091,607	1,555,619
Texas	105	60	23,785,613	1,226,587	130,916	45	13,805,137	937,871
Utah	21	15	2,465,093	122,229	9,578	6	1,389,745	51,404
Vermont	29	13	6,578,621	306,789	39,099	16	6,700,632	629,015
Virginia	85	46	35,262,958	1,410,611	146,194	39	4,971,954	460,251
Washington	86	54	7,893,134	318,264	32,475	32	4,960,368	228,288
West Virginia	31	18	7,841,766	440,856	55,692	13	2,070,291	321,009
Wisconsin	235	131	88,408,779	5,725,874	741,497	104	15,180,131	1,121,894
Wyoming	2	1	(2)	(2)	(2)	1	(2)	(2)
States grouped [2]			160,224	6,358	3		175,929	26,809
Total	13,436	7,708	5,354,116,761	314,649,317	39,829,341	5,728	2,398,617,078	195,164,316
1925 [1]	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390
1924 [1]	12,229	6,836	4,842,252,450	316,927,779	37,650,962	5,393	2,346,629,078	188,104,068
1923 [1]	11,771	7,678	6,699,737,304	563,412,301	65,435,092	4,093	1,156,950,013	71,844,563
1922 [1]	11,425	6,973	5,675,173,722	535,106,819	62,499,593	4,452	1,120,052,654	78,311,129
1921 [1]	10,872	5,312	3,885,118,040	327,356,083	67,216,070	5,560	1,800,976,566	189,439,330
1920 [1]	10,121	5,545	5,653,479,386	458,612,900	121,769,525	4,576	2,551,934,930	166,646,390

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	3	2	(2)	(2)	(2)	1	(2)	(2)
Alaska								
Arizona								
Arkansas	1	1	(2)	(2)	(2)			
California	57	31	$12,185,552	$858,471	$106,741	26	$3,760,566	$546,622
Colorado	11	9	1,801,029	93,109	10,690	2	(2)	(2)
Connecticut	22	9	2,103,798	98,681	11,180	13	521,529	74,224
Delaware	14	5	1,843,079	171,305	18,208	9	1,059,828	132,100
District of Columbia	1					1	(2)	(2)
Florida	3	2	(2)	(2)	(2)	1	(2)	(2)
Georgia	8	6	3,758,546	212,713	17,606	2	(2)	(2)
Hawaii								
Idaho								
Illinois	147	86	95,108,131	5,431,087	705,990	61	21,339,180	1,129,342
Indiana	29	16	4,564,837	290,589	32,456	13	1,678,546	360,150
Iowa	15	9	3,980,832	125,303	14,554	6	2,003,660	122,318
Kansas	11	7	700,718	47,196	4,651	4	1,628,978	185,483
Kentucky	20	8	1,547,964	21,062	634	12	3,801,271	562,364
Louisiana	4	3	1,923,106	24,851	2,777	1	(2)	(2)
Maine	45	21	23,859,132	2,111,259	282,009	24	5,384,767	816,336
Maryland	34	16	13,483,356	459,649	59,089	18	3,371,716	186,952
Massachusetts	673	366	263,747,233	11,253,658	1,392,912	307	171,882,662	9,146,202
Michigan	34	16	6,940,297	441,393	56,517	18	8,477,736	527,675
Minnesota	20	14	10,832,396	241,694	28,302	6	2,244,883	404,157
Mississippi	2	2	(2)	(2)	(2)			
Missouri	87	45	192,244,494	18,881,703	2,525,919	42	8,923,072	786,917
Montana	1					1	(2)	(2)
Nebraska	6	4	1,192,351	37,364	3,690	2	(2)	(2)
Nevada								
New Hampshire	44	21	12,056,123	287,372	31,514	23	11,813,631	576,719
New Jersey	97	53	34,444,653	2,650,883	328,165	44	11,399,096	898,046
New Mexico								
New York	602	365	275,142,485	14,422,546	1,744,826	237	88,665,778	3,626,344
North Carolina	12	9	3,642,291	177,765	8,254	3	400,280	79,034
North Dakota	3	1	(2)	(2)	(2)	2	(2)	(2)
Ohio	119	66	77,423,449	3,820,637	475,479	53	16,542,759	1,297,091
Oklahoma	3	3	71,811	4,481	63			
Oregon	17	12	1,778,410	37,372	3,335	5	357,591	7,045
Pennsylvania	148	83	85,086,196	6,501,336	843,281	65	31,899,323	2,438,046
Rhode Island	10	4	1,303,189	85,292	9,366	6	1,680,816	63,745
South Carolina	1	1	(2)	(2)	(2)			
South Dakota								
Tennessee	11	7	6,754,657	343,179	45,634	4	112,516	291,688
Texas	17	12	2,547,349	136,446	15,582	5	692,584	118,099
Utah	4	2	(2)	(2)	(2)	2	(2)	(2)
Vermont	2	1	(2)	(2)	(2)	1	(2)	(2)
Virginia	18	8	24,368,212	621,083	81,097	10	934,850	83,773
Washington	15	9	728,068	58,052	6,405	6	162,203	70,675
West Virginia	4	3	2,349,577	65,597	6,015	1	(2)	(2)
Wisconsin	115	75	62,869,417	3,741,977	472,771	40	24,684,967	2,722,288
Wyoming	1					1	(2)	(2)
States grouped [2]			1,849,351	103,569	12,197		1,587,601	182,453
Total	2,491	1,413	1,234,232,089	73,858,674	9,357,909	1,078	427,012,389	27,435,888
1925 [1]	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236
1924 [1]	2,428	1,341	1,046,930,937	70,319,008	8,036,845	1,087	460,523,428	31,875,957
1923 [1]	2,303	1,321	1,151,784,547	72,388,337	8,247,672	982	445,475,500	36,126,492
1922 [1]	2,284	1,330	1,149,675,303	88,640,717	10,414,297	954	314,430,749	24,811,082
1921 [1]	2,184	981	822,817,015	57,064,636	11,814,847	1,203	595,180,564	105,909,355
1920 [1]	2,162	1,230	1,097,415,353	61,028,189	14,811,371	932	796,320,084	103,921,943

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: RUBBER AND RUBBER GOODS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	2	2	(2)	(2)	(2)			
Alaska								
Arizona								
Arkansas								
California	27	16	$38,067,480	$3,241,169	$435,814	11	$2,722,528	$193,528
Colorado	9	2	(2)	(2)	(2)	7	127,525	29,815
Connecticut	20	11	6,996,012	441,895	54,697	9	5,111,685	437,441
Delaware	5	5	8,095,775	1,432,531	159,418			
District of Columbia								
Florida								
Georgia	4	3	870,937	28,078	2,918	1	(2)	(2)
Hawaii								
Idaho								
Illinois	42	17	4,607,543	577,414	74,161	25	16,833,139	1,621,226
Indiana	18	9	6,148,977	324,660	42,411	9	6,161,448	1,053,196
Iowa	5	2	(2)	(2)	(2)	3	1,668,421	302,542
Kansas	1	1	(2)	(2)	(2)			
Kentucky	6	4	167,084	11,674	960	2	(2)	(2)
Louisiana	1	1	(2)	(2)	(2)			
Maine	4	2	(2)	(2)	(2)	2	(2)	(2)
Maryland	7	2	(2)	(2)	(2)	5	755,675	231,814
Massachusetts	71	33	142,942,682	3,457,447	459,872	38	15,262,319	949,243
Michigan	17	8	6,283,435	343,727	45,679	9	2,950,617	309,809
Minnesota	4	1	(2)	(2)	(2)	3	65,605	6,385
Mississippi	1	1	(2)	(2)	(2)			
Missouri	16	5	402,688	16,159	1,639	11	17,599,629	167,228
Montana								
Nebraska	6	2	(2)	(2)	(2)	4	2,982,012	98,538
Nevada	1	1	(2)	(2)	(2)			
New Hampshire	2					2	(2)	(2)
New Jersey	91	44	55,708,145	3,722,809	481,744	47	27,255,486	3,475,418
New Mexico								
New York	113	67	276,380,972	6,896,250	919,247	46	89,417,679	5,737,974
North Carolina	1	1	(2)	(2)	(2)			
North Dakota								
Ohio	112	57	554,142,980	14,042,252	1,861,090	55	231,711,789	6,174,551
Oklahoma	4	2	(2)	(2)	(2)	2	(2)	(2)
Oregon	3					3	1,353,895	136,155
Pennsylvania	32	10	11,850,118	786,529	86,843	22	24,809,422	3,162,899
Rhode Island	7	5	2,700,950	266,981	34,665	2	(2)	(2)
South Carolina	2	1	(2)	(2)	(2)	1	(2)	(2)
South Dakota	1	1	(2)	(2)	(2)			
Tennessee	5	3	1,729,975	122,274	16,076	2	(2)	(2)
Texas	9	3	552,037	38,401	4,876	6	206,662	54,381
Utah	1	1	(2)	(2)	(2)			
Vermont								
Virginia	2	2	(2)	(2)	(2)			
Washington	10	3	71,256	4,879	2	7	83,105	25,680
West Virginia	2					2	(2)	(2)
Wisconsin	15	11	14,661,878	1,322,609	135,831	4	2,015,019	333,730
Wyoming	1					1	(2)	(2)
States grouped [2]			15,073,857	423,239	48,796		3,815,693	262,541
Total	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094
1925 [1]	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445
1924 [1]	638	325	937,869,765	56,900,060	5,661,977	313	184,380,314	15,344,877
1923 [1]	607	273	908,765,051	45,924,366	2,839,675	334	170,129,918	21,562,982
1922 [1]	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,562,953
1921 [1]	641	196	112,146,551	5,101,673	815,468	445	525,699,814	101,561,735
1920 [1]	671	279	797,343,410	26,677,976	3,748,472	392	240,973,489	31,575,079

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income, and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: LUMBER AND WOOD PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	188	115	$32,895,268	$3,383,369	$422,948	73	$11,543,939	$1,469,377
Alaska	8	4	703,239	39,097	4,224	4	542,801	8,217
Arizona	9	4	625,426	12,393	1,058	5	2,005,110	109,653
Arkansas	147	94	41,089,078	4,026,731	518,062	53	14,844,903	2,340,212
California	261	132	92,873,770	3,646,182	423,998	129	83,174,153	8,644,075
Colorado	36	17	5,435,094	225,048	26,720	19	2,285,437	274,489
Connecticut	44	32	8,019,120	364,058	43,369	12	754,739	75,240
Delaware	17	9	20,082,362	1,394,027	187,504	8	3,154,991	86,459
District of Columbia	5	4	284,406	6,815	246	1	(2)	(2)
Florida	193	89	47,692,297	5,074,841	660,504	104	18,899,672	2,599,270
Georgia	205	109	31,184,449	1,687,976	211,053	96	14,231,477	2,035,224
Hawaii	4	4	552,681	25,465	2,899			
Idaho	43	21	19,078,045	742,904	82,103	22	18,821,387	1,071,562
Illinois	521	348	228,623,736	17,900,863	2,247,375	173	44,918,489	3,747,444
Indiana	317	199	85,937,659	7,005,519	879,736	118	16,468,590	1,437,609
Iowa	70	47	41,181,418	2,172,321	295,833	23	2,572,042	169,381
Kansas	18	14	5,407,494	270,305	33,586	4	2,028,766	38,932
Kentucky	144	96	65,933,489	3,492,154	430,510	48	11,766,607	835,714
Louisiana	246	145	100,284,346	16,973,098	2,261,062	101	20,012,429	2,870,217
Maine	122	66	10,482,106	748,072	77,258	56	5,027,180	483,757
Maryland	88	50	20,623,057	992,140	120,486	38	7,580,864	552,421
Massachusetts	270	158	77,773,168	3,864,301	477,550	112	19,165,408	1,816,488
Michigan	320	180	107,188,564	7,498,961	949,586	140	36,290,300	4,796,611
Minnesota	137	84	57,398,315	4,002,839	496,938	53	19,532,508	1,178,828
Mississippi	141	82	47,313,496	3,685,557	479,122	59	12,711,552	980,843
Missouri	217	133	121,013,348	8,769,724	1,156,798	84	22,454,193	1,825,764
Montana	15	8	2,317,569	110,584	13,412	7	302,995	56,672
Nebraska	18	11	2,166,449	76,659	7,609	7	624,707	29,584
Nevada	5	2	(2)	(2)	(2)	3	1,266,626	186,585
New Hampshire	65	36	14,864,393	495,578	57,782	29	3,952,826	292,043
New Jersey	144	89	23,520,227	1,611,960	197,883	55	7,796,357	482,238
New Mexico	10	5	4,264,838	173,007	22,545	5	780,197	88,946
New York	816	521	175,746,781	10,381,199	1,261,959	295	51,798,064	4,646,611
North Carolina	315	188	70,217,640	4,331,954	542,435	127	14,258,818	1,704,055
North Dakota	6	3	(2)	(2)	(2)	3	124,692	8,197
Ohio	327	197	87,080,986	5,443,482	655,454	130	24,800,799	2,007,818
Oklahoma	19	13	1,480,719	60,270	5,357	6	1,543,084	44,433
Oregon	252	119	63,261,828	4,652,419	593,108	133	32,384,807	2,747,493
Pennsylvania	426	258	143,779,009	12,528,956	1,621,638	168	31,871,286	3,009,946
Rhode Island	13	5	1,037,369	54,147	6,232	8	1,378,281	109,829
South Carolina	114	67	18,490,577	736,783	86,427	47	4,440,108	665,054
South Dakota	7	5	999,109	16,921	1,408	2	(2)	(2)
Tennessee	196	125	81,487,842	5,125,641	648,762	71	22,066,775	1,218,306
Texas	153	85	61,247,486	6,245,098	818,992	68	8,624,570	887,543
Utah	8	4	581,288	18,289	1,348	4	143,672	4,131
Vermont	54	27	5,074,036	306,143	36,560	27	2,065,407	274,412
Virginia	162	94	40,288,485	2,728,459	349,516	68	21,042,679	1,003,462
Washington	514	228	144,965,181	11,336,681	1,415,237	286	75,469,004	5,775,592
West Virginia	116	62	23,524,026	2,108,460	257,876	54	7,248,748	785,866
Wisconsin	330	200	92,776,707	6,324,150	801,696	130	31,149,463	3,459,427
Wyoming	6	3	475,697	45,789	5,844	3	4,834	4,741
States grouped [2]			1,442,730	54,543	7,063		2,118,218	254,996
Total	7,862	4,591	2,330,766,403	172,971,932	21,906,671	3,271	738,044,554	69,195,767
1925 [1]	7,633	4,657	2,380,463,125	200,316,098	24,667,289	2,976	587,054,014	53,115,643
1924 [1]	7,663	4,750	2,207,209,625	178,869,396	21,090,098	2,913	627,593,275	57,753,873
1923 [1]	7,382	5,250	2,692,281,355	299,049,957	33,457,215	2,132	282,521,652	32,586,660
1922 [1]	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974
1921 [1]	6,733	2,984	1,071,669,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887
1920 [1]	7,265	5,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,095

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: PAPER, PULP, AND PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	1					1	(2)	(2)
Alaska								
Arizona	1	1	(2)	(2)	(2)			
Arkansas								
California	55	36	$91,165,897	$8,979,341	$1,201,227	19	$1,572,547	$174,375
Colorado	9	4	1,913,113	93,833	11,844	5	1,063,629	66,247
Connecticut	64	39	15,917,846	1,481,524	190,623	25	2,018,128	1,824,453
Delaware	7	5	5,836,538	797,671	106,943	2	(2)	(2)
District of Columbia	4	3	2,004,665	199,396	26,803	1	(2)	(2)
Florida	5	2	(2)	(2)	(2)	3	95,025	2,473
Georgia	13	11	4,518,491	248,817	31,285	2	(3)	(2)
Hawaii	3	1	(2)	(2)	(2)	2	(2)	(3)
Idaho								
Illinois	178	126	84,383,141	7,106,444	867,934	52	11,401,996	663,071
Indiana	41	28	20,701,392	2,513,223	335,935	13	4,886,412	155,154
Iowa	12	9	1,552,898	82,238	7,967	3	68,146	2,347
Kansas	1	1	(2)	(2)	(2)			
Kentucky	6	4	8,300,222	930,252	124,831	2	(2)	(2)
Louisiana	11	6	7,219,645	790,694	85,463	5	2,248,390	269,301
Maine	17	11	56,927,858	6,818,048	849,307	6	2,472,321	173,337
Maryland	32	23	6,907,019	317,826	34,376	9	1,066,082	46,225
Massachusetts	198	133	208,272,741	19,433,546	2,593,056	65	23,502,160	2,008,978
Michigan	73	55	94,604,530	6,288,302	807,268	18	12,601,724	564,353
Minnesota	34	21	15,660,462	1,064,223	140,692	13	24,107,776	817,782
Mississippi	2	1	(2)	(2)		1	(2)	(2)
Missouri	56	39	18,380,054	1,321,715	161,033	17	1,683,914	47,295
Montana								
Nebraska	1	1	(2)	(2)	(2)			
Nevada								
New Hampshire	21	14	4,950,856	274,830	32,387	7	675,175	46,694
New Jersey	96	61	24,861,970	2,285,725	284,546	35	15,532,537	492,850
New Mexico								
New York	560	363	352,216,066	26,814,563	3,425,547	197	78,331,679	4,246,051
North Carolina	10	7	1,220,595	88,127	2,989	3	166,448	1,120
North Dakota								
Ohio	120	94	122,036,698	7,750,587	1,016,178	26	5,594,877	205,925
Oklahoma	2	2	(2)	(2)	(2)			
Oregon	15	8	6,332,785	729,438	95,409	7	311,657	33,590
Pennsylvania	166	111	78,600,093	5,468,784	711,818	55	15,944,939	931,495
Rhode Island	15	10	2,154,637	296,484	37,844	5	1,014,817	28,463
South Carolina	3	3	2,212,383	208,943	25,849			
South Dakota	1					1	(2)	(2)
Tennessee	11	8	5,083,231	126,291	15,943	3	92,730	12,602
Texas	12	7	2,734,250	179,315	22,539	5	1,381,992	67,186
Utah	2	1	(2)	(2)	(2)	1	(2)	(2)
Vermont	15	10	16,071,036	772,703	95,400	5	2,724,536	366,964
Virginia	24	17	16,895,742	1,086,819	142,530	7	2,801,825	162,144
Washington	24	12	8,754,778	1,301,227	171,060	12	766,289	111,713
West Virginia	10	6	2,302,932	91,006	11,491	4	6,309	35,318
Wisconsin	93	71	135,353,041	14,278,537	1,900,899	22	5,597,422	652,933
Wyoming								
States grouped [2]			4,378,298	239,139	41,125		2,102,928	151,606
Total	2,024	1,365	1,430,425,903	120,459,611	15,610,141	659	221,834,410	14,362,048
1925 [1]	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917
1924 [1]	1,886	1,204	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,487
1923 [1]	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923
1922 [1]	1,769	1,086	913,934,635	84,024,626	9,481,228	683	248,261,009	22,408,513
1921 [1]	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592
1920 [1]	1,693	1,349	1,733,604,737	241,616,315	72,302,006	344	65,775,624	4,034,761

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: PRINTING AND PUBLISHING

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	58	41	$8,464,859	$933,857	$118,932	17	$1,263,490	$97,305
Alaska	3	3	168,505	18,523	1,691			
Arizona	24	13	1,388,510	139,676	16,361	11	811,754	18,227
Arkansas	38	27	3,663,563	403,842	50,886	11	706,017	66,048
California	427	283	73,543,704	7,662,929	965,454	144	13,621,914	3,780,047
Colorado	98	67	9,123,481	1,714,123	219,412	31	1,516,871	100,675
Connecticut	148	107	25,218,320	3,416,696	443,774	41	1,850,240	213,356
Delaware	16	10	3,153,088	341,170	42,388	6	159,733	16,903
District of Columbia	72	42	13,429,924	2,155,267	275,002	30	2,983,129	509,831
Florida	128	57	7,579,693	323,366	33,139	71	10,697,253	962,886
Georgia	87	56	11,726,324	638,877	69,436	31	3,194,777	225,163
Hawaii	17	12	3,053,545	164,566	20,548	5	76,395	16,688
Idaho	25	20	1,669,139	102,875	8,919	5	36,341	6,988
Illinois	1,139	739	269,208,936	25,774,168	3,289,585	400	47,270,813	3,418,018
Indiana	255	179	38,417,272	4,292,336	543,723	76	3,070,117	205,580
Iowa	165	115	24,504,396	1,631,824	191,638	50	3,679,597	391,302
Kansas	62	46	5,672,478	426,031	49,249	16	869,995	26,032
Kentucky	125	78	11,461,742	620,800	70,503	47	4,966,882	385,712
Louisiana	95	66	9,758,152	1,125,353	139,432	29	2,638,832	73,882
Maine	70	55	7,582,641	374,468	35,839	15	526,550	48,208
Maryland	157	106	19,362,137	2,496,600	316,738	51	3,025,791	228,495
Massachusetts	502	304	100,383,953	8,474,857	1,073,484	198	17,770,969	1,491,079
Michigan	337	256	77,595,891	12,498,305	1,616,147	81	3,809,755	317,305
Minnesota	283	177	46,124,072	4,551,804	575,045	106	4,383,943	365,083
Mississippi	29	24	1,536,554	83,697	6,652	5	176,389	7,727
Missouri	404	266	61,634,785	5,694,671	709,094	138	9,838,607	682,178
Montana	53	38	3,382,754	274,074	28,923	15	827,654	66,890
Nebraska	81	61	22,651,848	1,869,471	240,810	20	4,243,181	231,794
Nevada	14	9	519,016	48,260	4,345	5	89,269	9,063
New Hampshire	26	17	3,266,192	306,848	38,381	9	419,608	61,536
New Jersey	285	208	44,723,963	4,385,649	551,667	77	6,817,079	832,923
New Mexico	22	9	227,083	18,730	682	13	360,829	36,912
New York	2,441	1,506	739,476,114	50,266,084	6,392,753	935	129,526,788	9,730,559
North Carolina	104	64	7,461,568	564,823	66,012	40	1,831,365	333,059
North Dakota	54	37	2,789,730	167,949	15,287	17	113,873	15,270
Ohio	687	475	152,899,261	18,504,759	2,387,078	212	23,874,926	2,095,670
Oklahoma	101	73	9,554,647	591,050	61,656	28	2,175,998	84,342
Oregon	129	90	11,191,951	839,664	96,769	39	1,115,210	81,797
Pennsylvania	632	418	232,788,744	26,288,927	3,459,864	214	17,075,267	1,969,531
Rhode Island	38	24	9,415,433	1,837,697	233,215	14	1,132,918	238,242
South Carolina	53	25	2,119,594	134,897	15,217	28	1,218,937	41,229
South Dakota	40	30	2,416,778	165,763	18,540	10	601,327	28,695
Tennessee	90	59	13,425,405	1,174,631	147,979	31	3,330,134	351,475
Texas	206	146	26,467,162	2,424,475	283,089	60	5,050,353	277,879
Utah	47	29	4,095,957	313,522	37,873	18	455,721	33,486
Vermont	25	18	1,348,052	127,214	13,624	7	249,467	13,639
Virginia	105	74	14,398,526	1,648,799	210,312	31	1,080,863	82,314
Washington	170	119	17,924,272	1,829,781	223,642	51	1,756,617	108,858
West Virginia	72	46	4,034,435	359,729	40,325	26	2,664,593	89,122
Wisconsin	286	190	33,390,949	3,268,493	404,511	96	6,151,401	536,977
Wyoming	20	17	859,200	34,999	2,066	3	80,265	332
Total	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312
1925 [1]	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531
1924 [1]	9,618	6,278	1,878,830,893	175,972,060	20,802,013	3,340	287,667,032	28,454,818
1923 [1]	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	260,565,858	23,627,284
1922 [1]	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486
1921 [1]	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,679,985
1920 [1]	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	95	54	$22,177,767	$1,475,541	$184,916	41	$4,563,487	$387,950
Alaska								
Arizona	8	6	4,134,999	782,301	105,510	2	(2)	(2)
Arkansas	35	26	18,648,171	2,005,122	241,094	9	1,645,550	120,209
California	366	173	451,413,283	42,384,400	5,676,455	193	78,689,640	7,201,260
Colorado	76	37	147,942,603	7,784,419	1,044,517	39	23,562,821	1,002,964
Connecticut	79	46	21,869,143	2,249,761	269,647	33	1,815,266	159,700
Delaware	37	21	230,214,904	33,560,871	4,490,342	16	3,649,622	1,337,065
District of Columbia	22	12	460,909	80,508	9,293	10	147,516	53,250
Florida	83	42	14,883,524	1,935,690	253,672	41	2,044,621	390,983
Georgia	141	75	19,240,796	1,030,219	118,331	66	10,422,391	618,308
Hawaii	2	2	(2)	(2)	(2)			
Idaho	4	2	(2)	(2)	(2)	2	(2)	(2)
Illinois	582	325	700,108,318	78,011,969	10,299,114	257	29,170,259	3,575,623
Indiana	161	94	38,051,858	4,728,727	617,243	67	6,691,833	1,808,255
Iowa	90	56	19,459,874	1,618,210	209,927	34	983,041	141,263
Kansas	60	40	65,859,203	4,663,398	584,144	20	1,805,581	1,158,745
Kentucky	77	47	114,961,494	10,511,566	1,411,662	30	3,346,195	715,942
Louisiana	107	52	72,447,475	6,796,831	846,579	55	19,499,106	1,270,019
Maine	44	15	2,441,325	217,719	27,354	29	442,060	255,278
Maryland	129	75	44,542,099	4,528,672	601,527	54	15,015,655	2,149,625
Massachusetts	341	189	244,184,476	17,976,215	2,296,749	152	38,223,114	3,767,130
Michigan	191	126	128,982,589	19,860,538	2,652,503	65	4,634,733	567,805
Minnesota	105	62	58,505,078	4,717,951	625,045	43	4,648,187	479,716
Mississippi	45	30	20,318,991	923,836	109,548	15	4,891,414	273,170
Missouri	291	174	128,011,294	11,995,288	1,560,361	117	19,495,302	1,690,037
Montana	23	13	10,187,777	1,268,022	161,778	10	3,692,129	123,507
Nebraska	37	23	5,022,413	508,101	34,680	14	548,674	55,282
Nevada	7	2	(2)	(2)	(2)	5	196,779	16,381
New Hampshire	16	8	496,378	97,876	12,513	8	817,726	144,245
New Jersey	331	193	166,990,376	12,806,086	1,670,146	138	22,711,848	2,161,201
New Mexico	7	4	908,014	132,811	17,223	3	530,295	87,817
New York	1,519	834	2,158,660,240	315,712,324	41,341,152	685	213,886,194	16,127,648
North Carolina	96	47	18,747,537	842,953	103,824	49	6,278,834	785,066
North Dakota	4	1	(2)	(2)	(2)	3	(2)	(2)
Ohio	471	297	538,611,337	52,466,191	6,920,242	174	28,862,885	1,678,460
Oklahoma	120	69	261,849,949	16,241,746	2,093,352	51	44,642,582	5,535,056
Oregon	43	15	1,820,938	127,565	13,242	28	3,374,283	139,724
Pennsylvania	572	333	749,743,127	50,407,686	6,630,855	239	51,728,328	3,523,387
Rhode Island	48	25	18,519,872	1,135,778	150,080	23	2,170,912	152,592
South Carolina	62	28	12,211,520	516,087	64,052	34	5,953,688	427,785
South Dakota	8	7	1,037,682	138,217	17,662	1	(2)	(2)
Tennessee	84	53	48,736,026	2,371,315	290,170	31	4,909,615	635,106
Texas	266	143	647,075,259	54,888,657	7,300,181	123	60,083,500	4,031,608
Utah	18	11	9,787,075	1,153,160	154,107	7	301,573	12,621
Vermont	11	7	632,657	123,289	15,802	4	136,653	12,169
Virginia	92	42	21,883,927	1,813,284	117,092	50	37,334,874	2,889,782
Washington	105	39	6,711,908	529,769	51,083	66	1,519,415	494,545
West Virginia	50	27	38,370,406	8,138,235	1,094,224	23	2,422,125	944,355
Wisconsin	118	71	33,483,789	3,106,648	369,340	47	600,826	129,329
Wyoming	7	3	31,015	4,484	237	4	21,854	20,760
States grouped [2]			1,907,247	785,120	105,083		39,984	26,271
Total	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994
1925 [1]	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169
1924 [1]	6,601	3,640	5,157,013,861	466,184,064	56,649,624	2,961	733,143,717	76,309,159
1923 [1]	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796
1922 [1]	6,117	3,512	4,984,114,018	461,221,420	54,056,120	2,605	727,162,737	66,158,378
1921 [1]	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,669,436	132,881,065
1920 [1]	5,826	3,047	4,538,095,276	441,369,660	98,163,376	2,779	1,027,030,330	96,439,756

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	44	30	$5,963,051	$617,562	$75,175	14	$173,149	$24,920
Alaska								
Arizona	13	6	181,776	23,969	2,311	7	165,146	13,359
Arkansas	20	11	2,591,288	288,749	36,631	9	256,526	24,065
California	197	108	65,384,253	11,493,001	1,535,314	89	5,826,592	972,861
Colorado	51	26	13,511,994	2,896,712	386,930	25	586,319	122,640
Connecticut	62	38	8,696,803	751,859	84,019	24	1,727,387	121,648
Delaware	9	4	3,484,500	427,175	56,927	5	158,643	13,841
District of Columbia	17	10	3,061,127	430,007	57,004	7	420,677	46,976
Florida	87	33	3,450,799	248,644	27,077	54	2,716,379	453,141
Georgia	66	50	12,368,920	1,497,688	191,100	16	857,376	59,422
Hawaii	2	1	(2)	(2)	(2)	1	(2)	(2)
Idaho	10	3	147,074	17,422	1,785	7	127,733	16,370
Illinois	302	196	139,299,066	20,904,369	2,773,811	106	12,539,098	1,065,001
Indiana	173	113	53,796,126	7,879,030	1,009,204	60	3,978,421	384,958
Iowa	101	45	12,884,609	1,565,141	199,978	56	1,668,426	414,418
Kansas	34	23	4,691,274	901,766	116,837	11	736,474	231,270
Kentucky	66	47	12,714,706	1,561,876	203,224	19	683,883	83,333
Louisiana	27	12	1,354,041	65,713	4,536	15	791,495	124,813
Maine	14	7	3,568,803	155,410	19,671	7	192,197	19,546
Maryland	80	43	12,567,021	1,366,159	154,904	37	2,945,446	466,957
Massachusetts	161	88	49,266,262	6,059,801	802,574	73	3,544,202	370,562
Michigan	148	91	34,512,084	5,012,656	658,626	57	5,268,204	741,941
Minnesota	104	59	15,654,673	2,045,796	261,386	45	1,403,977	214,790
Mississippi	13	10	445,465	21,134	931	3	(2)	(2)
Missouri	144	88	52,667,658	6,308,677	838,119	56	7,950,236	1,090,648
Montana	18	10	489,143	64,213	6,944	8	214,497	21,384
Nebraska	37	23	2,644,106	143,684	14,585	14	393,615	72,129
Nevada	1	1	(2)	(2)	(2)			
New Hampshire	6	5	1,155,223	42,266	4,431	1	(2)	(2)
New Jersey	249	163	75,826,385	6,403,130	822,720	86	9,048,840	997,289
New Mexico	5	2	(3)	(2)	(2)	3	14,482	15,103
New York	583	384	250,877,290	30,370,983	4,002,009	199	13,717,554	2,063,453
North Carolina	58	37	7,780,128	809,773	99,703	21	3,617,588	134,749
North Dakota	11	6	321,052	16,131	1,089	5	158,892	74,251
Ohio	429	269	164,591,608	25,419,564	3,326,187	160	22,090,138	2,923,288
Oklahoma	26	14	2,156,676	126,743	15,005	12	507,273	179,980
Oregon	47	23	3,567,237	414,479	50,997	24	1,344,573	204,453
Pennsylvania	529	316	355,755,308	42,260,025	5,571,892	213	35,891,944	4,119,015
Rhode Island	10	7	798,526	79,124	9,943	3	103,490	24,873
South Carolina	21	8	1,331,066	204,076	26,218	13	506,075	33,051
South Dakota	17	11	354,338	20,256	766	6	55,406	16,723
Tennessee	60	36	21,127,187	3,388,541	451,965	24	1,309,814	199,577
Texas	82	44	21,328,678	3,779,987	502,998	38	2,238,474	335,674
Utah	23	14	2,453,609	315,042	39,727	9	312,554	33,313
Vermont	72	34	4,092,827	217,462	21,307	38	2,744,396	168,327
Virginia	70	42	6,572,220	326,692	32,648	28	2,245,721	322,523
Washington	75	40	7,537,988	1,116,053	126,024	35	2,688,524	1,674,175
West Virginia	108	52	44,362,175	6,138,933	801,146	56	8,561,397	1,193,562
Wisconsin	118	78	12,345,777	923,943	110,790	40	2,019,430	184,121
Wyoming	6	1	(2)	(2)	(2)	5	161,605	20,768
States grouped [2]			318,877	44,868	4,958		212,194	22,779
Total	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,040
1925 [1]	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227
1924 [1]	4,356	2,735	1,216,633,248	162,403,306	19,151,889	1,621	166,464,366	17,943,545
1923 [1]	4,201	2,880	1,253,405,678	187,843,942	22,113,441	1,321	110,289,948	14,374,375
1922 [1]	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111
1921 [1]	3,681	1,998	733,427,446	69,756,499	12,031,628	1,683	220,329,251	26,259,793
1920 [1]	3,662	2,661	1,239,629,895	151,173,127	37,359,624	1,001	76,509,884	8,287,187

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: METAL AND METAL PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	96	59	$81,866,493	$9,664,969	$1,294,967	37	$4,955,596	$498,955
Alaska	1					1	(2)	(2)
Arizona	12	8	628,180	56,004	5,564	4	28,842	6,029
Arkansas	18	9	3,358,679	164,593	19,903	9	4,405,280	44,393
California	814	448	210,731,674	21,982,914	2,849,301	366	42,820,710	5,483,667
Colorado	119	50	12,971,845	1,010,816	125,253	69	2,179,421	379,889
Connecticut	618	369	476,895,445	42,387,429	5,550,789	249	33,406,182	7,088,223
Delaware	39	21	42,105,726	1,586,959	210,155	18	1,879,065	249,093
District of Columbia	36	19	1,398,444	72,992	6,070	17	964,459	83,809
Florida	59	41	5,808,880	302,444	31,615	18	2,320,353	269,717
Georgia	94	55	19,239,286	2,003,274	261,780	39	4,775,735	462,784
Hawaii	9	5	7,050,640	373,830	48,969	4	149,299	14,000
Idaho	14	4	1,383,462	110,924	14,601	10	169,440	41,550
Illinois	2,285	1,491	1,789,323,810	192,117,108	25,254,199	794	138,515,681	25,283,941
Indiana	662	412	414,752,929	33,719,414	4,363,580	250	45,049,325	4,927,301
Iowa	262	135	85,981,589	12,708,402	1,659,341	127	12,295,483	1,316,863
Kansas	96	54	24,532,550	1,935,087	250,599	42	3,384,466	178,667
Kentucky	153	77	45,912,793	3,323,293	419,094	76	11,305,693	1,156,321
Louisiana	87	57	12,870,470	803,445	86,941	30	2,548,267	243,992
Maine	82	31	3,114,252	198,309	18,830	51	3,461,309	758,514
Maryland	200	111	118,535,464	10,424,059	1,351,526	89	13,191,962	1,228,265
Massachusetts	1,154	634	435,132,583	48,338,571	6,188,962	520	112,022,446	9,030,346
Michigan	1,145	737	4,133,086,655	436,405,568	58,294,157	408	145,139,605	26,851,530
Minnesota	336	189	72,360,017	7,232,032	846,421	147	8,566,444	1,230,519
Mississippi	17	11	1,777,908	182,424	22,454	6	198,421	25,295
Missouri	612	367	216,005,290	19,591,119	2,517,760	245	40,879,353	3,627,414
Montana	23	10	514,393	23,575	916	13	241,018	58,528
Nebraska	90	46	11,948,813	718,214	83,408	44	2,593,251	250,393
Nevada	4	1	(2)	(2)	(2)	3	143,092	51,440
New Hampshire	58	33	7,735,687	1,143,940	146,969	25	1,852,296	326,268
New Jersey	1,024	600	512,103,492	61,221,600	8,043,980	424	106,678,175	9,653,910
New Mexico	5	3	(2)	(2)	(2)	2	(2)	(2)
New York	3,454	2,050	3,386,760,952	416,828,945	55,328,734	1,404	409,429,341	35,751,682
North Carolina	93	55	9,503,541	638,865	69,170	38	2,684,708	310,233
North Dakota	11	6	756,142	77,567	9,262	5	57,153	6,048
Ohio	2,057	1,321	1,804,753,903	158,663,944	20,045,401	736	236,451,253	20,358,780
Oklahoma	108	74	26,150,526	2,173,286	279,219	34	11,165,292	578,655
Oregon	149	73	9,860,238	599,248	63,251	76	3,566,251	589,463
Pennsylvania	1,897	1,135	1,646,346,059	201,845,494	26,621,219	762	292,740,144	24,703,508
Rhode Island	310	162	124,302,226	10,253,870	1,320,971	148	19,369,483	2,248,432
South Carolina	31	13	697,051	32,001	1,456	18	1,082,990	30,951
South Dakota	21	11	728,348	33,147	1,510	10	56,720	9,442
Tennessee	133	85	36,654,529	3,772,618	384,103	48	4,630,763	501,842
Texas	198	125	49,893,950	7,302,380	961,179	73	6,986,992	604,776
Utah	47	23	3,340,213	271,016	33,096	24	1,282,418	105,611
Vermont	50	29	9,953,085	1,369,532	172,730	21	2,312,238	249,786
Virginia	125	63	18,207,163	1,980,828	250,400	62	3,097,721	429,197
Washington	305	160	26,438,028	1,456,962	165,529	145	5,177,443	599,153
West Virginia	88	53	176,330,976	12,474,626	1,667,896	35	2,931,440	232,468
Wisconsin	751	464	581,735,007	73,847,334	9,732,065	287	42,803,008	4,423,218
Wyoming	2					2	(2)	(2)
States grouped [2]			253,127	19,074	1,875		136,305	19,440
Total	20,054	11,989	16,661,792,513	1,803,444,045	237,077,170	8,065	1,792,082,323	192,574,301
1925 [1]	21,529	12,760	17,335,348,231	1,756,753,137	221,972,624	8,769	1,774,903,980	201,444,799
1924 [1]	20,170	11,227	13,947,990,822	1,340,597,253	162,978,504	8,943	1,991,001,583	244,779,005
1923 [1]	16,240	10,168	15,238,954,970	1,427,495,889	160,770,716	6,072	1,361,816,485	178,089,576
1922 [1]	15,874	8,397	7,728,928,651	906,956,106	98,760,109	7,477	2,247,107,674	272,040,309
1921 [1]	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,766,301	666,001,897
1920 [1]	15,131	10,135	13,479,348,379	1,411,647,483	293,857,794	4,996	1,624,781,989	136,757,073

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: NOT ELSEWHERE CLASSIFIED

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	21	12	$2,170,941	$142,365	$17,488	9	$364,054	$71,368
Alaska	1					1	(2)	(2)
Arizona	4	1	(2)	(2)	(2)	3	(2)	(2)
Arkansas	24	14	1,673,806	82,916	8,892	10	877,356	278,136
California	333	154	36,101,846	2,270,681	266,822	179	15,404,789	1,463,766
Colorado	66	27	3,149,673	167,898	14,591	39	710,857	192,631
Connecticut	245	125	69,399,332	7,092,163	890,784	120	19,424,486	1,426,642
Delaware	19	9	4,527,689	281,036	20,474	10	1,488,872	232,869
District of Columbia	24	7	708,920	37,450	3,321	17	577,336	258,925
Florida	36	13	1,873,595	226,319	31,420	23	1,321,134	120,000
Georgia	49	37	8,124,129	497,054	60,496	12	1,923,221	115,018
Hawaii	5					5	32,313	3,276
Idaho	1	1	(2)	(2)	(2)			
Illinois	1,028	616	268,580,930	23,865,598	3,066,396	412	40,352,180	4,393,315
Indiana	282	141	41,791,782	3,994,218	510,034	141	19,743,879	1,386,587
Iowa	129	73	17,665,813	1,943,203	245,384	56	3,404,043	227,083
Kansas	22	8	2,330,730	182,692	23,517	14	267,129	17,352
Kentucky	69	44	9,599,388	585,739	68,546	25	1,227,064	344,524
Louisiana	37	18	1,588,142	177,806	19,910	19	387,104	96,234
Maine	70	29	4,082,220	406,733	49,688	41	2,715,095	210,317
Maryland	115	63	24,820,349	2,252,095	220,312	52	7,063,464	722,540
Massachusetts	534	297	116,692,546	21,182,766	2,778,784	237	25,982,327	2,698,685
Michigan	346	197	86,060,695	7,293,826	941,975	149	9,289,304	1,352,776
Minnesota	178	98	25,679,333	2,672,860	335,884	80	4,151,699	508,956
Mississippi	11	5	951,384	58,984	5,863	6	149,401	59,302
Missouri	308	153	107,689,005	4,390,740	561,036	155	9,550,635	909,128
Montana	15	8	286,601	12,074	368	7	20,151	11,567
Nebraska	30	17	3,522,432	173,053	19,871	13	3,527,155	187,604
Nevada	8	2	(2)	(2)	(2)	6	9,896	2,346
New Hampshire	21	8	2,582,558	129,649	16,134	13	875,912	114,798
New Jersey	407	220	136,006,602	19,708,542	1,856,040	187	37,958,359	2,194,955
New Mexico	5	1	(2)	(2)	(2)	4	12,709	800
New York	2,104	1,124	590,267,087	52,182,624	6,710,113	980	173,099,583	16,045,927
North Carolina	42	22	5,634,165	317,308	38,812	20	2,616,172	722,033
North Dakota	9	4	42,481	1,069		5	40,741	15,502
Ohio	622	369	230,680,940	21,112,422	2,739,776	253	19,744,673	3,335,318
Oklahoma	42	15	1,572,648	92,747	9,123	27	574,619	101,305
Oregon	82	27	1,526,358	76,939	6,063	55	1,614,247	252,819
Pennsylvania	591	336	157,653,466	12,364,773	1,591,872	255	20,363,377	2,346,684
Rhode Island	98	51	11,520,541	669,025	71,119	47	5,948,033	459,640
South Carolina	18	7	565,026	31,468	2,802	11	812,832	106,907
South Dakota	3					3	12,606	5,357
Tennessee	69	33	8,838,206	1,351,465	174,356	36	4,161,630	221,553
Texas	77	40	8,605,396	541,187	66,914	37	2,175,227	280,178
Utah	13	3	154,48[illegible]	11,221	943	10	181,753	24,246
Vermont	29	13	5,631,595	481,871	62,388	16	4,575,025	240,031
Virginia	52	25	4,951,983	204,285	21,896	27	1,879,157	167,788
Washington	138	52	7,103,436	324,968	33,770	86	2,098,838	264,435
West Virginia	24	12	3,773,456	202,589	24,898	12	4,984,685	68,025
Wisconsin	296	148	49,569,977	5,831,608	759,547	148	6,872,850	1,209,002
Wyoming	3	2	(2)	(2)	(2)	1	(2)	(2)
States grouped [2]			283,148	10,940	310		32,345	16,024
Total	8,755	4,681	2,066,034,830	195,636,969	24,348,732	4,074	460,609,317	45,484,274
1925 [1]	6,246	3,676	2,006,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205
1924 [1]	6,772	3,926	2,176,943,775	197,975,248	23,580,176	2,846	491,001,731	57,560,904
1923 [1]	11,187	6,664	4,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060
1922 [1]	10,825	5,981	3,546,528,930	370,465,237	42,229,447	4,844	798,352,398	86,925,794
1921 [1]	10,292	4,266	2,136,393,002	164,196,817	28,295,849	6,026	1,083,777,026	171,537,751
1920 [1]	9,834	5,935	3,610,555,042	435,022,063	91,201,101	3,899	758,250,931	61,710,274

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

CONSTRUCTION

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	74	45	$10,727,958	$452,376	$37,092	29	$1,444,574	$107,280
Alaska	2	1	(2)	(2)	(2)	1	(2)	(2)
Arizona	21	11	1,460,167	141,418	12,910	10	168,062	75,389
Arkansas	32	14	871,650	59,900	5,934	18	792,902	88,052
California	594	328	77,424,240	8,364,719	1,012,234	266	24,201,215	2,759,758
Colorado	101	38	5,193,895	241,307	24,125	63	2,854,420	273,983
Connecticut	309	189	31,930,094	1,663,889	181,563	120	14,532,878	720,889
Delaware	44	28	8,837,105	734,368	87,188	16	1,592,897	530,606
Dist. of Columbia	126	78	20,322,276	1,429,860	170,247	48	3,229,527	328,631
Florida	447	243	55,086,299	3,949,804	477,054	204	16,304,450	1,732,191
Georgia	105	68	15,738,188	1,662,179	193,102	37	3,735,764	240,618
Hawaii	15	11	3,248,517	410,156	52,720	4	(2)	(2)
Idaho	23	15	3,280,611	98,973	11,236	8	166,840	321,609
Illinois	1,200	767	237,181,367	18,558,994	2,288,679	433	39,750,205	3,387,879
Indiana	334	180	31,728,792	1,581,544	167,568	154	11,221,036	1,260,259
Iowa	148	65	16,502,994	964,649	105,267	83	5,717,547	441,570
Kansas	49	26	3,307,349	585,107	72,552	23	2,210,329	292,503
Kentucky	141	85	15,457,554	1,459,755	173,965	56	4,361,866	509,945
Louisiana	165	95	16,674,200	1,299,931	136,875	70	3,361,014	439,180
Maine	89	60	4,706,722	221,531	17,988	29	964,442	67,516
Maryland	267	147	30,259,378	2,181,167	250,664	120	5,281,551	555,743
Massachusetts	806	486	83,534,950	3,506,715	317,292	320	31,388,474	2,509,515
Michigan	551	351	123,043,818	7,459,852	911,299	200	17,222,062	1,551,999
Minnesota	323	187	29,881,495	3,196,996	383,381	136	10,629,287	710,822
Mississippi	25	15	2,385,574	95,765	10,018	10	584,218	104,721
Missouri	540	325	44,838,569	3,545,839	401,906	215	9,637,244	1,355,674
Montana	41	17	885,588	112,921	10,886	24	449,310	40,808
Nebraska	76	44	14,671,312	1,134,965	143,891	32	2,220,845	194,520
Nevada	7	3	(2)	(2)	(2)	4	388,271	13,531
New Hampshire	17	12	989,533	43,427	3,208	5	119,738	24,375
New Jersey	1,053	700	115,314,937	7,250,065	775,405	353	22,713,141	2,444,352
New Mexico	14	6	851,327	97,058	12,376	8	5,343	2,625
New York	4,958	3,008	626,386,393	38,433,143	4,347,188	1,950	140,128,224	15,781,296
North Carolina	139	81	13,524,942	688,744	70,693	58	6,386,260	372,897
North Dakota	25	16	1,786,118	101,595	9,034	9	85,842	5,526
Ohio	1,021	623	151,542,331	8,281,435	922,424	398	36,955,362	2,795,851
Oklahoma	214	119	19,684,886	2,518,803	303,103	95	7,282,618	1,065,317
Oregon	177	99	11,468,305	644,228	69,670	78	2,394,689	478,359
Pennsylvania	865	514	272,464,896	28,585,997	3,769,694	351	57,110,010	5,999,730
Rhode Island	121	71	11,799,192	371,343	34,427	50	2,758,006	266,464
South Carolina	53	29	3,059,036	224,533	22,935	24	965,093	125,462
South Dakota	28	20	2,492,498	79,196	7,015	8	45,179	7,834
Tennessee	122	68	17,196,617	1,624,614	123,074	54	6,282,556	348,957
Texas	259	161	33,215,650	2,620,564	306,881	98	11,083,274	871,818
Utah	74	47	5,930,106	939,229	115,636	27	654,151	101,899
Vermont	5	4	244,156	9,315	324	1	(2)	(2)
Virginia	164	97	34,098,193	2,044,093	241,137	67	3,274,344	368,804
Washington	226	111	10,532,670	471,790	37,798	115	4,510,586	914,086
West Virginia	134	71	9,151,699	462,441	45,395	63	3,304,026	397,130
Wisconsin	425	285	55,688,127	2,512,385	269,219	140	7,389,320	550,785
Wyoming	21	11	476,896	42,130	1,486	10	267,186	37,686
States grouped [2]			468,687	8,195	278		421,820	44,804
Total	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248
1925 [1]	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,860	43,345,993
1924 [1]	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538
1923 [1]	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544
1922 [1]	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,862	52,528,638
1921 [1]	10,361	6,041	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351
1920 [1]	9,960	7,010	1,875,949,811	113,552,012	33,179,762	2,950	361,704,293	28,209,391

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	172	104	$13,323,761	$2,214,667	$284,790	68	$14,885,231	$525,239
Alaska	16	11	577,275	104,725	12,098	5	43,414	2,989
Arizona	80	50	4,249,398	390,916	39,796	30	895,635	103,978
Arkansas	130	92	14,827,680	1,743,098	218,113	38	6,436,698	1,843,045
California	1,115	597	379,048,110	52,008,272	6,849,083	518	69,970,852	6,190,974
Colorado	263	122	98,097,306	15,044,712	2,010,434	141	17,097,194	2,763,208
Connecticut	311	202	242,097,255	21,957,893	2,932,770	109	3,444,678	363,135
Delaware	64	43	50,235,793	6,161,779	824,762	21	4,686,582	552,030
District of Columbia	101	66	295,934,283	41,440,129	5,586,363	35	2,463,245	417,306
Florida	291	145	64,688,397	7,213,291	944,238	146	6,344,027	1,214,821
Georgia	261	173	25,072,449	4,807,596	619,014	88	6,793,764	1,278,683
Hawaii	41	31	18,387,987	3,926,728	526,032	10	285,444	75,785
Idaho	116	68	5,650,610	762,070	93,724	48	920,462	144,222
Illinois	1,489	941	1,393,558,786	137,335,769	18,325,004	548	289,822,105	16,271,409
Indiana	685	438	37,762,780	5,564,460	674,565	247	32,190,075	3,047,280
Iowa	890	573	45,580,559	6,104,675	743,961	317	7,066,264	1,096,515
Kansas	386	258	348,834,561	87,329,527	11,759,224	128	14,003,919	822,445
Kentucky	398	252	206,668,740	24,651,595	3,287,585	146	2,936,454	417,915
Louisiana	255	151	42,367,980	5,254,680	680,243	104	17,519,080	1,146,961
Maine	397	275	56,232,695	5,971,553	759,361	122	3,751,288	717,838
Maryland	332	197	384,856,820	45,678,917	6,090,024	135	5,388,419	1,423,194
Massachusetts	907	536	443,472,389	63,435,617	8,457,654	371	52,098,306	3,395,823
Michigan	562	345	167,625,599	33,681,010	4,600,604	217	80,843,234	7,168,202
Minnesota	491	320	375,273,850	39,898,748	5,270,658	171	75,088,584	3,433,166
Mississippi	96	71	5,985,207	820,937	98,034	25	509,284	34,782
Missouri	779	475	518,535,995	49,776,030	6,631,733	304	33,676,015	2,369,418
Montana	181	89	11,617,609	4,124,098	546,879	92	865,622	290,139
Nebraska	310	226	21,064,473	3,356,017	426,766	84	2,041,911	132,415
Nevada	45	22	1,023,754	87,184	6,418	23	814,405	94,080
New Hampshire	114	80	4,651,013	859,683	101,127	34	643,725	198,316
New Jersey	810	504	337,367,933	39,279,475	5,202,069	306	12,437,405	3,403,765
New Mexico	60	18	668,720	67,244	6,897	42	233,698	79,047
New York	4,366	2,564	4,949,303,697	587,888,038	78,033,810	1,802	308,345,920	30,721,596
North Carolina	417	239	150,234,450	21,932,478	2,943,173	178	3,988,960	517,835
North Dakota	218	123	3,657,962	292,982	28,356	95	774,583	223,699
Ohio	1,100	741	248,123,063	45,425,405	5,899,574	359	33,027,357	5,287,934
Oklahoma	279	179	53,376,946	9,063,070	1,089,949	100	9,699,800	1,956,669
Oregon	521	289	36,567,192	2,979,268	358,371	232	8,230,223	830,632
Pennsylvania	1,820	1,178	1,594,445,823	189,750,142	25,292,791	642	43,959,533	7,428,086
Rhode Island	117	57	28,978,422	5,792,579	768,418	60	3,382,743	455,409
South Carolina	225	123	4,160,889	842,784	100,606	102	5,024,660	449,961
South Dakota	246	158	2,991,496	417,432	44,979	88	1,163,322	131,768
Tennessee	289	179	79,296,108	11,995,352	1,591,513	110	6,248,688	1,180,819
Texas	755	497	162,263,426	20,992,921	2,704,564	258	16,192,053	3,954,834
Utah	148	73	15,152,145	682,911	81,469	75	1,863,881	525,044
Vermont	109	86	3,731,223	808,139	72,655	23	10,814,512	477,196
Virginia	386	245	393,322,952	88,841,398	11,954,241	141	5,098,254	884,688
Washington	791	459	65,513,414	7,973,486	973,764	332	11,958,565	1,914,826
West Virginia	281	196	83,704,721	12,255,735	1,610,047	85	1,994,810	453,713
Wisconsin	795	534	26,092,780	4,233,468	495,294	261	5,074,490	1,156,013
Wyoming	89	49	2,396,066	177,938	9,044	40	2,591,412	545,326
Total	25,100	15,444	13,518,652,542	1,723,398,621	228,662,641	9,656	1,245,630,785	120,174,173
1925 [1]	23,613	14,862	10,952,508,305	1,468,692,774	186,313,840	8,751	928,339,371	134,744,529
1924 [1]	22,431	14,565	9,099,039,812	1,232,012,201	148,278,140	7,866	1,076,769,026	137,753,364
1923 [1]	21,113	14,269	9,280,705,456	1,257,409,896	150,998,913	6,844	1,246,311,572	125,649,787
1922 [1]	20,511	13,690	8,098,069,972	979,263,568	119,480,757	6,821	1,656,213,294	196,480,421
1921 [1]	19,105	11,831	7,187,369,107	821,871,454	101,021,765	7,274	1,813,387,056	323,368,793
1920 [1]	20,599	12,922	7,775,205,644	829,130,927	98,623,106	7,677	1,377,576,299	150,505,207

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TRADE

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	1,264	861	$251,312,342	$8,006,307	$883,260	403	$52,461,455	$2,490,226
Alaska	26	22	3,222,163	135,191	13,347	4	74,949	9,900
Arizona	331	223	54,640,128	2,110,122	236,510	108	16,528,468	579,393
Arkansas	831	563	167,336,768	4,369,839	472,568	268	39,953,021	2,024,634
California	4,192	2,550	1,670,066,442	69,813,256	8,697,804	1,642	432,265,069	20,030,225
Colorado	1,507	979	243,470,238	7,171,959	753,285	528	60,612,505	2,556,984
Connecticut	1,754	1,131	350,340,215	11,250,439	1,274,917	623	84,835,248	3,634,366
Delaware	248	169	56,205,037	3,009,812	370,012	79	9,247,002	404,023
District of Columbia	518	326	164,420,411	7,380,312	911,917	192	34,983,411	1,741,813
Florida	1,847	1,064	404,987,765	16,673,710	2,022,321	783	131,452,331	9,136,780
Georgia	1,633	1,127	364,062,670	10,064,855	1,095,224	506	77,928,569	4,682,292
Hawaii	188	128	63,408,455	3,324,175	419,932	60	4,304,072	352,137
Idaho	532	381	84,178,013	2,299,548	231,327	151	14,567,695	547,570
Illinois	7,865	4,897	3,486,177,195	129,387,223	16,185,632	2,968	642,620,135	23,610,887
Indiana	2,737	1,819	533,030,105	21,263,091	2,456,542	918	120,469,061	6,118,655
Iowa	2,390	1,623	435,104,476	10,295,480	1,011,722	767	99,375,093	4,177,025
Kansas	1,620	1,135	328,601,876	7,794,785	808,493	485	57,907,427	1,848,931
Kentucky	1,432	924	239,337,558	8,239,521	896,186	508	86,094,556	2,671,400
Louisiana	1,723	1,124	468,368,272	12,304,878	1,386,569	599	119,305,826	5,251,545
Maine	1,031	648	130,806,472	3,600,490	346,213	383	42,531,885	1,615,809
Maryland	1,159	734	418,793,593	15,275,970	1,896,831	425	71,499,297	3,582,630
Massachusetts	5,264	3,062	1,619,556,713	50,182,181	5,979,263	2,202	403,722,333	17,961,604
Michigan	3,415	2,291	1,212,932,467	52,354,984	6,540,814	1,124	177,706,817	8,298,074
Minnesota	2,959	1,919	789,777,421	22,950,928	2,677,051	1,040	261,017,447	7,847,863
Mississippi	765	545	128,458,049	3,187,431	310,525	220	29,451,048	1,486,810
Missouri	4,266	2,600	1,274,342,530	44,142,594	5,392,531	1,666	328,244,004	12,771,332
Montana	973	659	100,464,445	3,036,592	262,680	314	22,178,883	1,216,315
Nebraska	1,471	983	352,008,341	9,016,303	1,009,833	488	65,746,994	3,173,676
Nevada	139	98	54,655,283	1,704,532	208,784	41	3,975,634	282,687
New Hampshire	294	177	43,816,205	1,089,302	108,232	117	11,768,318	724,358
New Jersey	3,366	2,200	1,474,072,462	49,961,936	6,431,256	1,166	148,981,462	7,101,298
New Mexico	258	181	38,075,211	1,757,505	190,984	77	7,021,937	408,812
New York	18,988	11,525	7,644,550,062	293,819,815	36,762,792	7,463	1,725,534,392	85,430,180
North Carolina	1,991	1,264	276,730,715	8,801,722	915,048	727	101,612,352	4,923,446
North Dakota	1,287	789	100,636,682	2,707,085	218,136	498	34,119,371	1,289,908
Ohio	6,130	3,943	1,909,599,207	62,076,268	7,368,043	2,187	394,481,599	17,189,942
Oklahoma	1,546	1,052	300,740,301	9,425,650	1,054,354	494	155,699,277	2,685,995
Oregon	1,295	778	265,494,306	6,760,508	731,516	517	76,065,742	2,382,609
Pennsylvania	4,965	3,035	2,108,823,411	74,227,344	9,182,006	1,930	374,309,884	18,475,721
Rhode Island	609	334	168,246,429	5,650,581	679,503	275	49,541,382	2,113,544
South Carolina	1,356	714	144,684,466	2,941,621	262,725	642	69,584,649	2,435,167
South Dakota	917	526	56,962,456	1,331,126	79,781	391	27,959,941	1,048,024
Tennessee	1,461	968	406,685,841	10,303,517	1,142,732	493	156,263,433	5,121,042
Texas	3,527	2,336	1,233,392,786	36,072,906	4,258,974	1,191	225,452,477	9,602,074
Utah	792	536	129,612,116	3,891,050	405,763	256	33,322,077	1,730,495
Vermont	276	195	47,513,526	1,259,107	130,337	81	7,823,691	445,154
Virginia	2,025	1,342	346,670,443	10,713,333	1,147,373	683	80,395,640	3,802,030
Washington	2,500	1,542	437,088,883	12,766,725	1,405,116	1,018	142,252,790	5,878,772
West Virginia	1,243	856	225,845,799	8,490,613	934,433	387	41,581,067	2,531,723
Wisconsin	3,394	2,291	624,520,645	19,985,852	2,222,184	1,103	115,611,418	5,181,145
Wyoming	345	234	31,235,361	1,177,488	109,265	111	8,029,908	391,034
Total	112,705	71,403	33,459,062,756	1,165,557,562	140,522,646	41,302	7,478,473,042	330,998,059
1925 [1]	109,588	71,910	32,617,031,658	1,254,045,996	145,349,645	37,678	7,229,905,678	287,506,146
1924 [1]	105,323	68,112	28,625,232,657	1,098,585,578	120,648,795	37,211	6,490,246,892	296,516,827
1923 [1]	100,646	68,186	26,441,517,568	1,197,926,069	128,536,444	32,460	5,832,623,165	264,797,443
1922 [1]	95,683	59,791	22,864,939,438	1,014,012,731	107,041,608	35,892	5,811,919,511	318,693,358
1921 [1]	88,179	42,809	17,570,065,920	571,945,297	96,742,515	45,370	9,774,283,657	626,828,343
1920 [1]	78,885	52,278	23,915,646,093	911,173,330	192,612,920	26,607	7,597,470,410	339,482,009

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	217	143	$8,912,958	$709,322	$65,615	74	$2,747,975	$216,534
Alaska	8	2	(2)	(2)	(2)	6	106,753	19,144
Arizona	106	56	3,572,945	383,349	40,878	50	726,695	66,837
Arkansas	129	89	5,128,382	690,976	76,597	40	1,480,840	207,104
California	1,795	869	156,731,054	19,556,196	2,411,805	926	64,654,890	11,254,882
Colorado	502	271	17,494,587	1,390,056	138,849	231	6,361,880	631,429
Connecticut	509	293	31,445,441	2,437,670	280,395	216	9,627,554	848,189
Delaware	87	47	15,535,108	653,814	36,328	40	833,377	186,760
District of Columbia	253	140	17,843,337	1,854,289	224,143	113	6,736,911	1,183,322
Florida	628	270	28,676,434	4,099,749	495,838	358	19,743,441	7,698,551
Georgia	288	193	23,362,043	2,030,826	233,558	95	5,411,256	736,278
Hawaii	32	18	(2)	(2)	(2)	14	472,333	30,536
Idaho	163	93	2,318,471	242,038	18,785	70	791,586	208,555
Illinois	3,060	1,665	292,464,421	27,504,040	3,320,633	1,395	117,282,490	19,354,044
Indiana	715	424	36,093,783	3,177,164	345,707	291	9,042,375	655,838
Iowa	473	258	10,170,937	736,163	58,399	215	9,999,142	715,035
Kansas	206	123	6,678,207	499,590	48,031	83	1,631,197	347,264
Kentucky	414	234	15,592,548	2,219,566	255,606	180	5,134,128	796,884
Louisiana	300	198	22,427,374	2,298,649	254,141	102	4,078,102	309,151
Maine	257	153	10,302,223	727,259	74,559	104	2,276,789	247,533
Maryland	443	244	23,679,930	3,267,704	400,297	199	4,577,205	467,191
Massachusetts	1,410	744	169,412,130	10,760,804	1,319,479	666	34,967,259	3,398,525
Michigan	919	549	90,423,377	10,091,910	1,216,318	370	23,533,676	2,815,975
Minnesota	592	331	32,044,390	2,730,059	298,205	261	10,130,078	859,772
Mississippi	85	50	2,481,215	319,451	34,518	35	820,238	65,960
Missouri	1,141	661	83,955,708	5,985,157	668,851	480	23,094,673	2,355,296
Montana	242	139	7,301,710	1,058,988	124,845	103	1,445,832	232,001
Nebraska	233	132	6,472,763	342,209	23,941	101	6,811,126	454,549
Nevada	38	24	890,025	61,604	4,125	14	134,804	27,345
New Hampshire	76	39	2,903,465	278,461	27,898	37	1,133,016	127,756
New Jersey	1,173	658	68,862,796	6,396,594	712,164	515	23,915,206	2,937,667
New Mexico	73	44	1,626,747	112,357	9,140	29	303,887	118,985
New York	6,802	3,635	979,306,490	104,639,110	13,052,491	3,167	196,775,444	26,570,376
North Carolina	403	187	12,796,981	1,107,598	114,719	216	6,543,759	675,737
North Dakota	134	86	1,471,578	99,103	4,162	48	568,981	48,285
Ohio	1,603	942	108,108,823	9,718,693	1,124,072	661	29,747,271	4,105,619
Oklahoma	366	256	11,377,937	1,148,372	107,647	110	1,735,357	273,856
Oregon	598	298	13,941,303	1,203,294	118,184	300	6,824,252	710,170
Pennsylvania	1,448	795	129,911,072	14,663,380	1,758,567	653	35,155,534	5,048,344
Rhode Island	124	59	7,622,310	439,833	48,166	65	3,043,857	220,881
South Carolina	173	69	2,800,643	161,064	13,989	104	1,794,344	287,956
South Dakota	187	113	1,757,637	132,355	6,371	74	1,030,236	87,764
Tennessee	339	194	16,891,950	1,494,375	166,383	145	4,864,035	355,185
Texas	814	521	42,842,546	4,216,456	430,786	293	9,074,215	1,440,314
Utah	192	113	7,786,132	914,287	95,788	79	1,567,041	202,145
Vermont	71	37	1,694,753	182,709	17,350	34	735,851	44,601
Virginia	377	216	16,179,958	1,422,118	149,367	161	4,164,079	579,458
Washington	879	474	28,269,620	2,264,680	218,583	405	12,432,627	1,634,617
West Virginia	256	130	7,648,456	618,740	58,137	126	4,845,408	901,216
Wisconsin	842	429	38,009,930	3,559,058	286,765	413	10,635,544	940,070
Wyoming	82	47	1,289,925	120,249	9,113	35	727,377	70,256
States grouped [2]			4,127,416	319,764	39,808			
Total	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742
1925 [1]	28,981	16,571	2,283,167,734	246,426,235	28,466,993	12,410	556,184,645	72,226,525
1924 [1]	26,320	15,495	2,049,142,401	202,165,035	22,130,913	10,825	582,704,474	66,650,042
1923 [1]	25,114	15,482	1,917,929,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170
1922 [1]	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683
1921 [1]	19,103	10,694	1,312,596,853	164,872,554	19,269,098	8,409	442,490,733	45,939,035
1920 [1]	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	29,199,368

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES STOCKBROKERS, ETC.

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	1,281	869	$33,955,185	$7,867,631	$863,566	412	$4,895,574	$1,366,628
Alaska	23	12	529,470	152,109	11,287	11	128,893	17,031
Arizona	278	132	4,772,935	683,880	52,376	146	3,783,116	1,345,356
Arkansas	719	517	15,834,852	2,604,576	245,156	202	3,308,627	1,104,919
California	6,168	3,585	997,683,366	103,090,183	12,965,913	2,583	269,082,472	30,134,410
Colorado	1,740	929	48,251,952	6,849,519	727,605	811	21,013,261	4,912,810
Connecticut	1,320	880	267,215,973	19,432,952	2,302,014	440	101,361,189	18,795,100
Delaware	611	367	152,877,600	28,654,225	3,725,773	244	19,355,388	5,869,659
District of Columbia	531	311	38,748,619	8,474,021	1,082,274	220	7,319,585	2,590,170
Florida	5,906	2,326	127,861,730	36,178,071	3,863,185	3,580	115,384,960	44,034,177
Georgia	1,536	855	44,219,750	7,713,227	866,144	681	19,127,265	7,567,185
Hawaii	178	128	11,774,420	3,487,820	447,756	50	1,482,067	181,565
Idaho	425	223	6,802,499	517,695	30,439	202	3,523,853	1,065,906
Illinois	5,012	3,271	942,359,523	107,470,724	13,668,069	1,741	177,001,766	25,040,564
Indiana	3,146	2,232	138,139,129	19,573,510	2,128,122	914	32,262,134	5,721,780
Iowa	2,969	1,623	72,250,456	8,347,605	792,054	1,346	39,413,315	12,955,004
Kansas	1,981	1,196	32,092,342	4,460,187	364,182	785	15,550,375	3,700,485
Kentucky	1,271	956	60,853,407	9,373,811	1,062,826	315	5,678,573	1,665,013
Louisiana	1,512	944	94,927,268	8,573,634	952,459	568	27,674,904	4,681,782
Maine	658	421	59,017,984	3,886,091	448,278	237	5,697,836	672,913
Maryland	1,672	1,072	171,397,701	18,692,567	2,190,203	600	16,855,742	4,921,568
Massachusetts	2,958	1,779	450,245,657	49,301,976	6,162,973	1,179	150,572,049	30,995,011
Michigan	3,932	2,489	289,011,199	49,421,790	5,876,748	1,443	63,229,176	18,194,650
Minnesota	3,581	1,757	147,532,035	12,982,865	1,405,651	1,824	45,614,978	8,854,339
Mississippi	545	355	18,562,509	2,163,749	210,656	190	6,815,087	2,196,776
Missouri	5,154	3,095	200,304,684	29,405,594	3,301,145	2,059	77,407,588	13,712,117
Montana	911	397	8,010,111	1,424,635	110,080	514	7,175,356	1,386,730
Nebraska	1,817	1,065	35,183,753	4,819,134	432,223	752	23,932,088	4,559,624
Nevada	139	85	2,922,114	459,344	46,247	54	844,368	225,271
New Hampshire	264	199	15,599,806	1,582,103	172,003	65	2,844,757	1,733,578
New Jersey	6,332	3,820	353,094,406	81,555,375	9,975,175	2,512	53,142,659	13,279,113
New Mexico	266	117	2,102,189	406,810	35,436	149	2,065,005	1,628,735
New York	31,573	18,652	2,633,730,798	430,589,458	52,620,720	12,921	1,109,346,084	149,432,329
North Carolina	1,624	943	54,165,889	10,099,587	1,173,746	681	12,342,694	3,755,925
North Dakota	1,321	495	11,448,645	2,362,905	49,084	916	8,133,309	2,507,274
Ohio	5,801	3,576	350,636,139	46,912,687	5,431,627	2,225	121,677,176	23,606,314
Oklahoma	1,271	695	26,453,602	3,902,719	392,619	576	17,237,393	4,051,430
Oregon	1,540	781	21,511,543	4,549,762	467,487	759	16,512,715	5,698,970
Pennsylvania	4,801	3,275	809,130,450	101,612,212	12,792,778	1,526	136,202,304	17,632,148
Rhode Island	570	371	32,430,038	4,834,790	579,865	199	19,814,464	3,616,784
South Carolina	1,158	469	14,064,526	1,675,614	157,347	689	8,241,282	3,288,719
South Dakota	1,020	365	5,273,929	627,449	36,023	655	7,353,639	2,105,842
Tennessee	1,183	812	54,222,228	8,791,264	988,972	371	20,041,195	2,361,444
Texas	3,113	1,978	128,647,363	22,314,444	2,482,588	1,135	35,400,472	11,024,756
Utah	630	404	32,625,150	2,951,432	309,932	226	14,407,353	1,788,788
Vermont	186	147	14,879,753	2,166,902	246,630	39	1,549,859	739,827
Virginia	1,937	1,158	54,444,947	11,782,123	1,316,825	779	14,346,485	3,445,726
Washington	2,601	1,465	68,974,895	9,357,799	954,832	1,136	34,803,538	6,158,857
West Virginia	1,302	852	31,793,385	7,191,616	799,495	450	14,742,287	2,268,045
Wisconsin	3,672	2,301	164,075,086	25,007,870	2,858,392	1,371	25,445,269	9,072,624
Wyoming	294	163	4,001,283	614,738	47,416	131	1,795,162	466,573
Total	130,433	76,819	9,356,744,267	1,336,892,784	160,214,776	53,614	2,942,935,998	528,032,344
1925 [1]	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	2,013,582,179	456,219,056
1924 [1]	104,761	67,089	6,766,187,881	995,123,931	109,444,007	37,672	2,305,943,359	460,596,529
1923 [1]	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,878,948	410,813,152
1922 [1]	91,105	58,646	7,148,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887
1921 [1]	82,858	54,122	5,797,975,438	739,296,805	76,271,592	28,736	1,753,120,702	363,165,913
1920 [1]	78,902	55,484	6,721,199,029	933,304,119	119,001,606	23,418	1,668,375,486	293,936,196

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

NOMINAL CONCERNS—NATURE OF BUSINESS NOT GIVEN

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	101	8	$303,533	$7,949	$128	93	$88,999	$20,029
Alaska	2					2		
Arizona	81	1	(2)	(2)	(2)	80	1,621	9,499
Arkansas	75	8	292,839	24,536	1,653	67	830,262	82,808
California	774	27	1,189,734	376,037	48,015	747	1,279,309	574,154
Colorado	313	11	364,818	19,315	1,185	302	41,534	12,551
Connecticut	234	18	422,413	14,237	70	216	153,972	19,899
Delaware	101	8	846,198	14,285	986	93	316,167	63,151
District of Columbia	69	6	56,179	10,523	529	63	3,925	2,516
Florida	439	24	807,689	48,771	2,975	415	1,403,441	490,578
Georgia	105	13	642,003	108,467	12,437	92	47,815	124,326
Hawaii	6					6	(2)	(2)
Idaho	75	6	39,866	9,459	135	69	10,017	9,311
Illinois	837	37	2,218,115	104,739	7,676	800	327,069	312,014
Indiana	395	16	223,352	16,749		379	540,856	141,185
Iowa	367	19	2,780,164	32,858	2,875	348	79,805	52,300
Kansas	94	5	29,077	15,741	1,402	89	6,903	6,229
Kentucky	142	15	123,133	17,398	609	127	234,331	117,374
Louisiana	174	17	240,694	42,868	3,059	157	151,389	43,564
Maine	152	9	206,272	5,903		143	338,406	49,034
Maryland	305	12	90,962	55,464	6,700	293	119,503	117,884
Massachusetts	431	23	244,985	27,573	949	408	656,445	695,385
Michigan	487	16	103,304	12,208		471	414,953	289,590
Minnesota	570	22	181,912	24,369	503	548	553,898	121,275
Mississippi	41	5	304,025	84,138		36	29,764	4,026
Missouri	595	12	366,969	52,789	4,693	583	130,419	89,846
Montana	393	8	33,077	4,101		385	14,729	4,429
Nebraska	87	5	61,841	24,460	1,654	82	204,528	38,472
Nevada	30	3	619,002	24,447	4,865	27	61,676	28,309
New Hampshire	29	3	13,473	4,926	227	26	2,904	3,133
New Jersey	441	40	1,216,957	105,198	8,003	401	365,438	125,658
New Mexico	77	2	(2)	(2)	(2)	75	5,498	1,372
New York	2,081	196	4,641,871	501,025	36,678	1,885	3,616,006	852,991
North Carolina	198	15	245,266	23,258	1,005	183	366,878	105,699
North Dakota	160	4	49,582	4,148	48	156	73,815	49,877
Ohio	518	42	1,085,041	86,237	7,249	476	1,261,468	278,794
Oklahoma	244	6	326,315	11,839	888	238	1,621,903	27,334
Oregon	347	16	820,367	23,740	92	331	169,410	319,570
Pennsylvania	962	41	2,490,123	234,039	21,337	921	349,087	305,539
Rhode Island	90	7	80,283	21,220	2,236	83	362,262	82,984
South Carolina	121	7	47,186	2,391		114	221,174	38,538
South Dakota	157	4	56,926	2,424		153	32,057	2,123
Tennessee	168	12	366,155	40,779	3,466	156	133,797	236,347
Texas	241	9	608,786	63,432	6,665	232	165,186	98,941
Utah	96	13	146,584	12,972	246	83	55,065	49,990
Vermont	24	4	547,158	10,680		20	35,389	17,045
Virginia	135	13	310,219	31,893	2,765	122	77,249	23,759
Washington	539	14	152,412	12,651	55	525	94,162	28,039
West Virginia	156	8	403,925	18,901	1,118	148	47,132	33,027
Wisconsin	561	27	669,689	188,685	22,966	534	474,172	73,705
Wyoming	51	3	263,886	17,850	1,702	48	214	12,629
States grouped [2]			28,662	6,032	257		20	80
Total	14,871	840	27,393,023	2,603,704	220,101	14,031	17,572,022	6,286,912
1925 [1]	13,544					13,544		1,956,113
1924 [1]	26,439					26,439	326,841	73,332
1923 [1]	26,250					26,250	625	803,110
1922 [1]	30,283	12	16,274	1,172		30,271	330,710	271,806
1921 [1]	27,780					27,780	52,024	16,761
1920 [1]	31,760	1,957	90,374,598	13,122,256	841,959	29,803	211,021,480	76,773,273

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47–49. Fiscal year returns are included.
[2] States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

COMBINATIONS—PREDOMINANT INDUSTRY NOT DEFINED

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
1926 [1]								
1925 [2]	5,320	1,757	$213,078,732	$20,385,699	$2,277,058	3,563	$108,934,162	$15,203,776
1924 [2]	3,957	1,662	358,756,223	26,014,701	2,361,006	2,295	95,373,013	18,533,476
1923 [2]	3,419	1,713	607,185,982	50,071,077	5,209,962	1,706	191,441,708	24,345,929
1922 [2]	2,116	1,078	326,940,929	38,850,617	4,441,639	1,038	164,220,112	18,566,276
1921 [2]	2,879	1,201	379,619,547	27,088,612	3,075,506	1,678	438,605,604	65,509,712
1920 [2]	3,108	1,436	665,011,060	66,902,914	5,962,591	1,672	467,950,836	34,527,084

[1] Classified as to industry.
[2] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of orporations are summarized on pp. 47—49. Fiscal year returns are included.

TABLE 17.—*Corporation returns—Distribution of number of returns, net income and net deficit by size of net income and net deficit, by major industrial groups*

[Income returned for the calendar year ended Dec. 31, 1926] [1]

Distribution	All corporations		Agriculture and related industries		Mining and quarrying		Manufacturing: All manufactures		Manufacturing: Food products, beverages, and tobacco		Manufacturing: Textiles and textile products		Manufacturing: Leather and leather products		Manufacturing: Rubber and rubber goods	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:																
Size of net income—																
Under $2,000	118,092	$104,121,718	2,607	$2,222,926	2,706	$2,018,531	19,460	$18,198,907	3,681	$3,476,151	2,958	$2,854,103	487	$454,505	121	$106,045
$2,000 to $5,000	50,918	160,215,419	881	2,768,955	770	2,481,852	9,508	30,259,407	1,674	5,324,792	1,410	4,428,454	248	796,288	42	135,348
$5,000 to $10,000	28,363	201,434,466	485	3,400,788	540	3,893,789	6,206	44,502,375	1,052	7,543,068	831	5,909,629	167	1,187,122	31	215,239
$10,000 to $25,000	26,463	424,743,533	389	6,109,710	705	11,550,051	7,553	124,712,971	1,208	19,610,836	951	15,809,447	198	3,268,783	41	677,146
$25,000 to $50,000	15,250	505,981,193	160	5,718,343	460	16,701,629	4,281	153,947,979	609	21,759,781	572	20,782,501	113	3,990,300	29	1,061,899
$50,000 to $100,000	8,748	612,009,482	96	6,493,910	330	23,283,992	3,321	234,059,544	448	31,232,726	415	29,187,353	77	5,382,786	25	1,817,695
$100,000 to $250,000	5,966	917,880,867	48	7,260,430	264	42,043,813	2,603	402,616,662	326	49,910,491	343	53,501,033	63	10,088,131	19	2,782,819
$250,000 to $500,000	2,137	749,611,283	19	6,692,082	114	41,264,984	1,041	366,324,583	105	36,829,013	125	44,163,750	45	15,846,017	15	5,865,746
$500,000 to $1,000,000	1,100	759,354,667	9	6,339,988	49	35,726,301	574	397,073,274	59	42,217,428	66	46,947,026	8	5,817,262	11	7,526,787
$1,000,000 to $5,000,000	883	1,769,642,841	3	(2)	55	125,195,874	441	876,077,860	59	132,339,626	36	(2)	6	(2)	4	(2)
$5,000,000 and over	214	3,468,407,420	1	(2)	13	151,637,470	106	1,847,016,544	18	242,196,260	1	(2)	1	(2)	1	(2)
Classes grouped [2]				23,804,439								91,066,021		27,027,480		17,312,253
Total reporting net income	258,134	9,673,402,889	4,698	70,811,571	6,006	455,798,286	55,094	4,494,790,106	9,239	592,440,172	7,708	314,649,317	1,413	73,858,674	339	37,500,977
Reporting no net income:																
Size of deficit—																
Under $25,000	183,538	622,156,073	5,551	19,285,537	11,947	30,896,402	33,504	193,831,660	5,606	24,206,546	4,602	24,543,234	849	5,023,394	250	1,458,766
$25,000 to $100,000	10,630	497,909,273	364	17,020,675	983	47,274,598	3,561	171,039,723	527	24,380,841	784	38,414,512	177	8,916,075	44	2,116,263
$100,000 to $500,000	2,619	520,867,843	69	11,902,943	276	53,422,699	908	189,824,402	116	22,454,547	286	59,626,530	50	11,630,600	34	7,847,045
$500,000 to $1,000,000	251	178,364,712	3	2,302,645	24	16,457,768	117	83,691,819	8	5,285,364	44	29,257,260	1	(2)	9	5,860,970
$1,000,000 to $2,000,000	94	124,482,493	2	(2)	9	12,442,137	34	43,111,777	2	2,509,042	6	7,704,758	1	(2)	3	(2)
$2,000,000 to $3,000,000	28	66,305,016	1	(2)	4	9,500,955	14	32,157,587	7	16,472,462	1	(2)				
$3,000,000 to $4,000,000	12	41,221,059			1	(2)	6	20,797,691			2	6,858,268			1	(2)
$4,000,000 to $5,000,000	6	26,887,189			1	(2)	3	13,611,698			2	8,752,523				
$5,000,000 and over	8	90,516,644			1	(2)	3	38,620,479			1	(2)				
Classes grouped [2]				5,153,326		13,479,303						20,007,231		1,865,819		7,481,050
Total reporting deficit	197,186	2,168,710,302	5,990	55,665,126	13,246	183,473,862	38,150	786,686,836	6,266	95,308,802	5,728	195,164,316	1,078	27,435,888	341	24,764,094
Grand total—Net income less deficit	455,320	7,504,692,587	10,688	15,146,445	19,252	272,324,424	93,244	3,708,103,270	15,505	497,131,370	13,436	119,485,001	2,491	46,422,786	680	12,736,883

[1] Fiscal year returns are included. See pp. 1 and 21.

[2] Classes grouped to conceal the amount and identity of taxpayers.

Distribution	Manufacturing—Continued													
	Lumber and wood products		Paper, pulp, and products		Printing and publishng		Chemicals and allied substances		Stone, clay, and glass products		Metal and metal products		All other manufacturing industries	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:														
Size of net income—														
Under $2,000	1,337	$1,291,299	304	$311,154	3,064	$2,727,186	1,398	$1,100,110	894	$1,086,261	3,358	$3,094,224	1,858	$1,697,869
$2,000 to $5,000	808	2,616,396	194	615,864	1,315	4,148,523	576	1,845,372	459	1,480,392	1,968	6,323,757	814	2,544,221
$5,000 to $10,000	583	4,177,170	151	1,078,528	761	5,416,637	389	2,804,362	317	2,278,510	1,394	10,060,228	530	3,831,882
$10,000 to $25,000	732	12,168,388	237	3,873,620	824	13,560,754	552	9,352,945	401	6,678,940	1,833	30,432,050	576	9,280,062
$25,000 to $50,000	446	16,106,728	159	5,661,386	386	13,751,150	335	12,237,431	240	8,498,244	1,045	37,639,202	347	12,459,357
$50,000 to $100,000	316	21,728,636	123	8,658,113	261	18,746,530	322	22,995,802	194	13,417,609	883	62,797,734	257	18,094,560
$100,000 to $250,000	252	37,855,979	98	15,762,595	199	30,357,114	229	36,352,193	137	20,725,018	751	116,041,257	186	29,240,032
$250,000 to $500,000	63	21,901,172	52	18,467,085	59	20,443,664	110	37,577,827	53	18,608,008	356	126,808,014	58	19,814,287
$500,000 to $1,000,000	39	25,509,256	25	16,796,335	33	22,591,810	73	48,192,772	33	21,977,327	198	139,328,068	29	20,169,203
$1,000,000 to $5,000,000	14	(2)	20	38,719,577	26	44,353,129	68	134,215,510	30	66,831,224	155	310,334,024	23	35,047,263
$5,000,000 and over	1	(2)	2	10,515,354	3	27,410,472	24	478,480,832	4	33,584,751	48	960,585,487	3	43,458,233
Classes grouped [2]		29,616,908												
Total reporting net income	4,591	172,971,932	1,365	120,459,611	6,931	203,506,969	4,076	785,155,156	2,762	195,166,284	11,989	1,803,444,045	4,681	195,636,969
Reporting no net income:														
Size of deficit—														
Under $25,000	2,668	15,333,057	554	2,993,524	3,399	12,387,132	2,807	11,660,748	1,673	7,476,986	7,389	74,420,629	3,707	14,327,644
$25,000 to $100,000	480	23,051,069	81	3,597,434	176	7,884,380	290	13,516,126	141	6,011,842	565	28,800,273	296	14,350,908
$100,000 to $500,000	115	21,909,620	20	3,736,081	36	7,064,092	89	18,781,939	27	5,283,799	70	19,246,206	65	12,243,943
$500,000 to $1,000,000	5	3,401,566			2	(2)	22	21,182,109			22	14,379,806	4	2,187,801
$1,000,000 to $2,000,000	2	(2)	4	4,035,009					3	3,339,413	11	15,374,330	2	2,373,978
$2,000,000 to $3,000,000					1	(2)	2	4,138,072			3	6,795,750		
$3,000,000 to $4,000,000	1	(2)									2	7,402,631		
$4,000,000 to $5,000,000											1	(2)		
$5,000,000 and over											2	(2)		
Classes grouped [2]		5,500,455				3,670,708						26,154,676		
Total reporting deficit	3,271	69,195,767	659	14,362,048	3,614	31,006,312	3,210	69,278,994	1,844	22,112,040	8,065	192,574,301	4,074	45,484,274
Grand total—Net income less deficit	7,862	103,776,165	2,024	106,097,563	10,545	172,500,657	7,286	715,876,162	4,606	173,054,244	20,054	1,610,869,744	8,755	150,152,695

[2] Classes grouped to conceal the amount and identity of taxpayers.

TABLE 17.—*Corporation returns—Distribution of number of returns, net income and net deficit by size of net income and net deficit, by major industrial groups*—Continued

Distribution	Construction		Transportation and other public utilities		Trade		Service—professional amusements, hotels, etc.		Finance—banking, insurance, real estate and holding companies, stockholders, etc.		Nominal concerns—nature of business not given	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Reporting net income:												
Size of net income—												
Under $2,000	4,506	$4,011,762	8,814	$6,253,713	31,471	$28,786,304	9,698	$7,823,573	38,165	$34,361,622	665	$444,380
$2,000 to $5,000	2,296	7,099,639	2,357	7,501,986	16,692	52,526,494	3,193	9,962,647	15,132	47,357,808	89	256,631
$5,000 to $10,000	1,126	7,928,652	1,249	8,842,423	8,789	62,063,094	1,710	12,221,801	8,212	58,270,249	46	311,295
$10,000 to $25,000	1,096	17,575,700	1,269	20,339,941	5,850	91,736,667	1,602	25,616,311	7,977	126,751,708	22	350,474
$25,000 to $50,000	476	16,974,437	532	18,877,316	5,170	146,887,022	721	25,309,458	3,440	121,202,927	10	362,082
$50,000 to $100,000	298	21,145,189	405	28,243,949	1,888	131,737,744	425	28,690,388	1,980	137,992,970	5	361,796
$100,000 to $250,000	196	28,865,439	325	52,139,997	1,023	154,596,475	270	40,180,112	1,235	189,920,792	2	(2)
$250,000 to $500,000	51	17,349,830	160	55,403,065	298	102,897,982	71	25,677,779	382	133,741,079	1	(2)
$500,000 to $1,000,000	18	11,870,087	125	85,862,281	119	79,419,523	38	24,775,420	168	118,287,793		
$1,000,000 to $5,000,000	10	13,906,584	148	324,555,812	91	168,744,722	25	44,299,784	110	213,075,128		
$5,000,000 and over	2	15,841,684	60	1,115,378,138	12	146,161,535	2	16,423,979	18	155,930,708		
Classes grouped [2]												517,046
Total reporting net income	10,075	162,569,003	15,444	1,723,398,621	71,403	1,165,557,562	17,755	260,981,252	76,819	1,336,892,784	840	2,603,704
Reporting no net income:												
Size of deficit—												
Under $25,000	6,308	23,613,011	9,030	22,807,151	38,943	154,431,070	13,807	39,348,489	50,459	135,220,055	13,989	2,722,698
$25,000 to $100,000	335	14,469,279	416	19,839,410	1,995	89,267,628	563	26,014,594	2,377	111,095,284	36	1,888,082
$100,000 to $500,000	49	8,504,543	171	36,946,415	340	61,758,491	120	21,650,961	680	135,181,257	6	1,676,132
$500,000 to $1,000,000	1	(2)	26	18,143,081	14	10,121,662	6	4,276,895	60	42,760,010		
$1,000,000 to $2,000,000			10	12,595,261	8	11,007,525	4	5,754,777	27	36,888,547		
$2,000,000 to $3,000,000	1	(2)	2	(2)	2	4,411,683	1	(2)	3	7,084,888		
$3,000,000 to $4,000,000	1	(2)					1	(2)	3	(2)		
$4,000,000 to $5,000,000			1	(2)					1	(2)		
$5,000,000 and over									4	45,441,942		
Classes grouped [2]		7,034,415		9,842,855				6,726,026		14,360,361		
Total reporting deficit	6,695	53,621,248	9,656	120,174,173	41,302	330,998,059	14,502	103,771,742	53,614	528,032,344	14,031	6,286,912
Grand total—Net income less deficit	16,770	108,947,755	25,100	1,603,224,448	112,705	834,559,503	32,257	157,209,510	130,433	808,860,440	14,871	[3] 3,683,208

[2] Classes grouped to conceal the amount and identity of taxpayers.

[3] Deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*

[Balance sheet as of Dec. 31, 1926, or at close of fiscal year nearest thereto]

ALL INDUSTRIES

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	138,440	$1,225,415,652	$989,973,906	$1,693,342,015	$1,557,181,570	$109,561,217	$18,216,458	$267,099,768	$4,943,944,947	$5,825,425,516	$16,630,161,049
$5,000 to $10,000	26,732	595,930,009	227,967,699	716,896,062	675,614,770	65,579,177	8,869,817	190,232,797	1,907,951,468	2,842,595,664	7,231,637,463
$10,000 to $50,000	40,646	2,238,720,493	838,200,798	2,330,981,312	2,254,708,478	283,358,609	43,575,961	843,701,424	5,919,166,089	7,106,461,047	21,858,874,211
$50,000 to $100,000	8,561	1,098,422,929	402,946,312	1,156,955,354	1,181,833,082	145,281,150	18,456,950	350,508,343	3,267,399,299	4,628,056,346	12,249,859,765
$100,000 to $250,000	5,910	1,465,227,661	498,179,620	1,462,307,395	1,566,918,170	197,869,625	23,711,593	576,300,633	5,867,883,352	5,604,960,650	17,263,358,699
$250,000 to $500,000	2,117	1,358,886,951	263,730,072	1,010,256,810	1,188,632,683	125,133,536	18,847,421	496,192,436	4,870,150,274	4,389,046,282	13,720,876,465
$500,000 to $1,000,000	1,089	1,300,731,582	258,410,820	987,798,114	1,219,821,225	119,395,131	12,847,709	359,616,072	5,063,302,907	6,015,569,473	15,337,493,033
$1,000,000 to $5,000,000	877	1,882,288,835	368,948,617	1,911,276,022	2,719,676,735	277,874,154	20,214,251	1,146,288,154	14,693,976,508	13,048,275,225	36,068,818,501
$5,000,000 and over	209	2,970,389,913	758,693,092	1,982,306,910	4,352,994,572	248,748,874	9,444,202	1,147,880,604	31,337,084,534	17,463,617,110	60,271,159,811
Reporting net income	224,581	14,136,014,025	4,607,050,936	13,252,119,994	16,717,381,285	1,572,801,473	174,184,362	5,377,820,231	77,870,859,378	66,924,007,313	200,632,238,997
Reporting no net income	134,868	2,665,517,582	2,118,215,447	3,574,223,626	4,221,645,541	429,396,601	55,353,212	1,084,877,472	19,652,600,712	15,744,615,189	49,546,445,382
Grand total	359,449	16,801,531,607	6,725,266,383	16,826,343,620	20,939,026,826	2,002,198,074	229,537,574	6,462,697,703	97,523,460,090	82,668,622,502	250,178,684,379

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$1,569,584,874	$1,313,091,452	$1,239,126,866	$5,430,773,613	$594,957,296	$4,844,565,125	$1,989,741,591	$351,679,768	$1,638,061,823
$5,000 to $10,000	541,727,484	415,094,165	491,721,600	2,869,709,464	317,377,072	1,797,024,830	926,060,733	127,077,885	798,982,848
$10,000 to $50,000	1,640,861,692	1,134,645,851	1,325,782,179	7,037,776,850	1,087,798,604	5,920,806,190	3,891,953,148	180,750,303	3,711,202,845
$50,000 to $100,000	704,859,215	574,623,143	730,092,055	4,182,534,480	795,933,397	3,032,841,319	2,305,418,627	76,442,471	2,228,976,156
$100,000 to $250,000	853,909,041	602,568,137	1,710,771,154	5,207,611,538	1,533,585,977	4,369,368,706	3,064,229,615	78,685,469	2,985,544,146
$250,000 to $500,000	523,555,515	465,438,034	1,475,907,886	4,375,932,503	1,130,496,085	3,320,373,801	2,481,480,012	52,307,371	2,429,172,641
$500,000 to $1,000,000	366,271,368	489,033,347	1,419,065,306	6,129,833,713	1,073,777,087	3,299,984,304	2,618,764,628	59,236,720	2,559,527,908
$1,000,000 to $5,000,000	774,787,972	1,037,118,182	5,226,365,144	11,030,838,084	3,181,601,444	9,084,565,479	5,795,208,074	61,665,878	5,733,542,196
$5,000,000 and over	844,266,619	1,242,286,529	2,226,195,373	26,717,763,459	3,289,046,889	15,158,340,272	10,878,620,889	85,360,219	10,793,260,670
Reporting net income	7,819,823,780	7,273,898,840	15,845,027,563	72,982,773,704	13,004,573,851	50,827,870,026	33,951,477,317	1,073,206,084	32,878,271,233
Reporting no net income	5,384,546,288	3,563,647,558	5,956,013,401	12,092,899,756	4,141,547,996	16,688,765,286	5,202,948,868	3,483,923,771	1,719,025,097
Grand total	13,204,370,068	10,837,546,398	21,801,040,964	85,075,673,460	17,146,121,847	67,516,635,312	39,154,426,185	4,557,129,855	34,597,296,330

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

AGRICULTURE AND RELATED INDUSTRIES

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	2,519	$5,554,410	$9,842,137	$22,970,552	$45,216,765	$205,743	$132,714	$193,331	$150,903,137	$37,822,038	$272,840,827
$5,000 to $10,000	430	2,243,796	1,914,229	5,177,201	8,677,146	26,883	3,983	140,522	41,062,872	9,096,842	68,343,474
$10,000 to $50,000	542	8,009,441	9,074,566	14,849,730	30,660,654	290,214	58,332	3,730,733	128,840,414	42,281,410	237,795,494
$50,000 to $100,000	94	4,016,281	3,948,902	10,377,845	13,252,987	117,476	5,153	631,488	43,129,214	21,156,807	96,636,153
$100,000 to $250,000	47	5,463,294	4,864,004	12,841,676	7,464,607	862,975	125,000	988,638	53,679,772	41,415,688	127,705,654
$250,000 to $500,000	19	3,059,766	927,564	5,707,219	2,535,328	655,450	187,050	1,643,887	38,597,694	16,083,663	69,397,621
$500,000 to $1,000,000	9	3,399,115	3,560,405	2,295,506	5,662,291	110,510		355,450	27,315,506	15,404,697	58,103,480
$1,000,000 to $5,000,000	3	2,890,311	530,621	1,457,800	2,022,185	826,872	190,308	826,316	15,207,443	20,155,461	44,107,317
$5,000,000 and over											
Reporting net income	3,663	34,636,414	34,662,428	75,677,529	115,491,963	3,096,123	702,540	8,510,365	498,736,052	203,416,606	974,930,020
Reporting no net income	4,018	12,751,368	35,616,975	46,240,235	2,140,872	404,288	248,738	3,182,723	743,681,712	230,832,049	1,075,098,960
Grand total	7,681	47,387,782	70,279,403	121,917,764	117,632,835	3,500,411	951,278	11,693,088	1,242,417,764	434,248,655	2,050,028,980

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$50,454,256	$19,663,466	$11,429,234	$11,176,643	$8,244,327	$142,962,842	$40,409,033	$11,498,974	$28,910,059
$5,000 to $10,000	11,608,076	3,892,226	2,613,141	1,469,062	2,350,030	33,261,621	14,773,024	1,623,706	13,149,318
$10,000 to $50,000	26,028,104	10,442,757	6,321,199	35,397,854	7,267,481	107,047,303	54,273,006	8,982,210	45,290,796
$50,000 to $100,000	10,930,305	6,618,533	2,643,074	5,898,555	9,236,860	39,002,365	23,496,290	1,189,829	22,306,461
$100,000 to $250,000	6,282,238	2,720,550	3,834,237	25,636,710	2,150,300	52,281,446	35,095,114	294,941	34,800,173
$250,000 to $500,000	2,082,597	1,322,492	4,707,500	8,287,082	1,661,000	34,929,232	17,704,353	1,296,635	16,407,718
$500,000 to $1,000,000	996,696	491,483	18,000	15,452,823		23,715,862	17,428,616		17,428,616
$1,000,000 to $5,000,000		340,218		20,924,924		15,000,000	7,842,175		7,842,175
$5,000,000 and over									
Reporting net income	108,382,272	45,491,725	31,566,385	124,243,653	30,909,998	448,200,671	211,021,611	24,886,295	186,135,316
Reporting no net income	183,124,943	69,683,746	82,622,286	123,201,910	66,187,651	526,066,904	152,862,722	128,651,202	24,211,520
Grand total	291,507,215	115,175,471	114,188,671	247,445,563	97,097,649	974,267,575	363,884,333	153,537,497	210,346,836

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MINING AND QUARRYING

Size of net income	Number of balance sheets tabulated[1]	Assets									
		Cash[2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	2,449	$12,424,588	$7,541,929	$23,443,590	$8,593,963	$1,624,425	$298,993	$3,286,694	$265,416,029	$215,641,344	$538,271,555
$5,000 to $10,000	459	4,128,858	1,782,911	10,032,595	3,423,528	626,332	103,074	1,769,525	95,441,237	18,986,179	136,294,239
$10,000 to $50,000	1,089	23,142,398	10,575,792	45,807,291	12,934,669	4,264,775	522,003	18,122,073	375,933,399	95,038,033	586,340,433
$50,000 to $100,000	328	18,125,126	7,901,933	34,939,867	12,432,931	1,216,517	1,177,845	10,756,256	196,966,882	59,254,543	342,771,900
$100,000 to $250,000	264	27,165,702	18,459,934	45,249,581	16,359,682	1,968,154	558,032	37,993,610	377,226,727	131,786,920	656,768,342
$250,000 to $500,000	114	26,999,897	9,587,709	44,354,748	21,236,663	2,899,182	278,343	19,855,798	431,093,837	81,168,241	637,474,418
$500,000 to $1,000,000	49	36,732,427	7,973,031	33,832,160	47,211,189	6,547,424	227,506	17,997,325	418,412,474	110,997,301	679,930,837
$1,000,000 to $5,000,000	55	98,301,513	17,277,316	99,793,213	147,875,488	5,031,327	4,520,272	68,919,006	1,144,667,561	356,203,359	1,942,589,055
$5,000,000 and over	13	67,425,502	14,838,964	74,114,032	222,024,444	70,963	----------	44,984,745	872,691,823	345,429,428	1,641,579,901
Reporting net income	4,820	314,446,011	95,939,519	411,567,077	492,092,557	24,249,099	7,686,068	223,685,032	4,177,849,969	1,414,505,348	7,162,020,680
Reporting no net income	6,821	94,592,677	56,170,960	198,887,702	143,614,851	13,582,550	1,491,330	28,023,767	3,789,643,685	684,171,469	5,010,178,991
Grand total	11,641	409,038,688	152,110,479	610,454,779	635,707,408	37,831,649	9,177,398	251,708,799	7,967,493,654	2,098,676,817	12,172,199,671

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit [3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$31,914,478	$20,053,015	$18,266,030	$83,652,051	$15,163,327	$352,699,003	$67,775,266	$51,251,615	$16,523,651
$5,000 to $10,000	10,051,730	8,913,440	4,210,313	19,345,101	11,033,687	129,559,058	17,643,116	64,462,206	−46,819,090
$10,000 to $50,000	32,710,264	24,707,710	28,127,505	86,572,386	28,798,839	298,463,864	132,687,406	45,727,541	86,959,865
$50,000 to $100,000	15,762,951	16,783,856	21,647,468	39,668,487	31,691,917	146,309,906	84,574,821	13,667,506	70,907,315
$100,000 to $250,000	31,531,020	16,834,610	24,615,703	141,916,053	28,400,496	254,166,959	170,946,261	11,642,760	159,303,501
$250,000 to $500,000	17,903,662	21,974,558	20,598,809	132,249,912	39,285,335	225,387,856	189,192,190	9,117,904	180,074,286
$500,000 to $1,000,000	11,965,013	20,686,917	22,821,204	219,413,928	19,164,400	264,152,800	143,699,807	21,973,232	121,726,575
$1,000,000 to $5,000,000	15,145,373	52,810,141	195,162,290	432,276,533	46,470,864	773,441,169	452,796,164	25,513,479	427,282,685
$5,000,000 and over	5,754,373	56,181,818	160,969,710	506,392,015	75,271,964	521,415,915	315,594,106		315,594,106
Reporting net income	172,738,864	238,946,065	496,419,032	1,661,486,466	295,280,829	2,965,596,530	1,574,909,137	243,356,243	1,331,552,894
Reporting no net income	270,074,822	220,347,737	511,612,866	248,489,295	242,736,673	3,210,795,307	880,264,838	574,142,547	306,122,291
Grand total	442,813,686	459,293,802	1,008,031,898	1,909,975,761	538,017,502	6,176,391,837	2,455,173,975	817,498,790	1,637,675,185

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (−) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

TOTAL MANUFACTURING

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	26,042	$98,230,535	$50,455,796	$395,129,187	$445,004,107	$2,855,037	$706,025	$13,989,021	$748,217,308	$360,810,094	$2,115,397,110
$5,000 to $10,000	6,112	55,213,435	27,669,135	198,240,417	238,688,569	2,187,845	2,045,066	16,710,925	403,835,965	154,091,225	1,098,682,582
$10,000 to $50,000	11,723	236,896,660	111,480,490	748,490,523	982,436,101	13,274,775	7,934,837	68,243,134	1,614,761,470	682,274,587	4,465,792,577
$50,000 to $100,000	3,228	158,399,534	68,087,358	421,642,918	626,420,009	10,947,548	7,266,203	57,747,054	1,085,239,043	447,703,507	2,883,453,174
$100,000 to $250,000	2,595	267,371,980	118,977,738	613,072,202	915,476,075	18,242,660	8,014,445	103,806,091	1,615,017,219	682,620,076	4,342,598,486
$250,000 to $500,000	1,039	217,111,243	102,513,518	517,982,478	814,851,196	27,496,163	8,253,134	98,740,043	1,429,851,024	597,671,847	3,814,470,646
$500,000 to $1,000,000	569	248,161,098	109,473,930	483,492,789	870,889,967	25,381,057	9,880,835	114,382,445	1,745,341,506	755,584,095	4,362,587,722
$1,000,000 to $5,000,000	439	584,361,680	205,695,513	996,471,404	1,899,161,138	50,619,018	9,886,681	344,421,476	4,386,406,620	1,843,441,021	10,320,464,551
$5,000,000 and over	103	1,347,354,174	672,517,280	1,309,935,739	3,266,068,142	70,638,521	4,896,230	587,046,793	8,552,784,687	3,699,295,341	19,510,536,907
Reporting net income	51,850	3,213,100,339	1,466,870,758	5,684,457,657	10,058,995,304	221,642,624	58,883,456	1,405,086,982	21,581,454,842	9,223,491,793	52,913,983,755
Reporting no net income	32,401	314,604,081	222,333,712	1,193,110,240	2,225,012,991	43,051,303	10,884,449	82,079,145	5,037,216,119	2,684,994,053	11,813,286,093
Grand total	84,251	3,527,704,420	1,689,204,470	6,877,567,897	12,284,008,295	264,693,927	69,767,905	1,487,166,127	26,618,670,961	11,908,485,846	64,727,269,848

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$286,727,134	$226,667,222	$72,344,928	$248,342,925	$152,950,168	$882,519,089	$328,522,937	$82,677,293	$245,845,644
$5,000 to $10,000	125,598,843	97,614,300	50,872,551	83,675,943	81,207,462	446,376,758	233,264,709	19,927,984	213,336,725
$10,000 to $50,000	416,435,670	305,944,129	204,100,248	248,536,443	425,079,324	1,763,542,345	1,144,407,837	42,253,419	1,102,154,418
$50,000 to $100,000	209,552,405	171,187,073	109,558,954	204,166,757	315,069,648	1,071,472,207	829,231,209	26,785,079	802,446,130
$100,000 to $250,000	259,818,857	200,503,717	178,232,558	464,213,743	509,972,264	1,522,604,030	1,238,276,360	31,023,043	1,207,253,317
$250,000 to $500,000	174,014,219	169,193,076	227,689,310	356,881,717	478,045,981	1,305,789,788	1,125,029,941	22,173,386	1,102,856,555
$500,000 to $1,000,000	156,845,435	193,221,062	263,939,064	464,881,906	569,283,926	1,470,695,942	1,258,760,745	15,040,358	1,243,720,387
$1,000,000 to $5,000,000	311,164,049	402,682,137	663,555,229	1,250,693,177	1,280,318,667	3,763,756,066	2,652,626,539	4,331,253	2,648,295,286
$5,000,000 and over	540,523,668	593,265,857	1,783,778,300	2,125,955,208	1,876,161,154	6,919,886,796	5,670,965,924		5,670,965,924
Reporting net income	2,480,680,280	2,360,278,573	3,554,071,142	5,447,347,819	5,688,088,534	19,146,643,021	14,481,086,201	244,211,815	14,236,874,386
Reporting no net income	1,543,654,016	831,812,894	785,708,748	1,450,202,059	1,743,243,077	4,833,626,693	1,708,347,133	1,083,308,527	625,038,606
Grand total	4,024,334,296	3,192,091,467	4,339,779,890	6,897,549,878	7,431,331,611	23,980,269,714	16,189,433,334	1,327,520,342	14,861,912,992

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—FOOD PRODUCTS, BEVERAGES, AND TOBACCO

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	4,514	$14,854,867	$6,552,672	$46,275,889	$61,742,657	$474,381	$111,547	$5,260,290	$176,623,738	$119,544,374	$431,440,415
$5,000 to $10,000	1,051	9,030,867	3,688,522	22,795,819	33,445,129	646,781	28,328	1,634,907	99,736,591	35,975,233	206,982,177
$10,000 to $50,000	1,797	31,105,553	13,207,238	74,800,625	106,536,084	2,603,352	551,751	10,374,332	293,225,692	208,148,815	740,553,442
$50,000 to $100,000	447	22,259,010	8,650,004	43,119,659	68,940,913	2,251,236	568,680	5,971,705	168,665,483	75,164,862	395,591,552
$100,000 to $250,000	326	29,736,702	9,338,687	67,019,068	99,655,508	1,349,310	143,857	7,885,925	222,565,425	90,547,060	528,241,542
$250,000 to $500,000	105	22,702,037	8,595,564	50,708,046	94,199,839	4,168,133	436,736	5,790,484	218,562,682	79,931,445	485,094,966
$500,000 to $1,000,000	58	28,512,436	4,366,301	39,362,287	62,740,790	10,069,795	2,481,607	12,769,423	160,851,065	104,192,909	425,346,613
$1,000,000 to $5,000,000	58	113,052,678	17,852,445	145,497,520	386,888,155	5,120,234	987,135	25,096,246	477,753,693	415,775,247	1,588,023,353
$5,000,000 and over	18	133,433,601	26,141,139	235,890,874	537,124,928	7,780,533	534,838	32,992,554	668,250,330	667,052,479	2,309,201,276
Reporting net income	8,374	404,687,751	98,392,572	725,469,787	1,451,274,003	34,463,755	5,844,479	107,775,866	2,486,234,699	1,796,332,424	7,110,475,336
Reporting no net income	5,135	48,888,863	30,261,710	143,705,332	257,251,540	9,569,026	1,196,942	8,877,366	835,595,289	437,718,552	1,773,064,620
Grand total	13,509	453,576,614	128,654,282	869,175,119	1,708,525,543	44,032,781	7,041,421	116,653,232	3,321,829,988	2,234,050,976	8,883,539,956

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$56,231,205	$31,782,495	$19,122,366	$106,258,790	$25,550,691	$147,942,197	$53,083,926	$8,531,255	$44,552,671
$5,000 to $10,000	25,907,535	13,686,267	18,604,071	16,881,448	12,208,620	89,114,893	33,670,722	3,091,379	30,579,343
$10,000 to $50,000	70,588,989	33,385,192	45,741,250	44,347,994	60,820,919	335,537,560	155,857,872	5,726,334	150,131,538
$50,000 to $100,000	38,413,434	21,781,355	21,920,767	23,911,728	60,494,256	149,310,213	86,512,001	6,752,202	79,759,799
$100,000 to $250,000	44,602,425	26,277,796	27,792,743	39,522,742	68,997,601	185,199,723	136,202,054	353,542	135,848,512
$250,000 to $500,000	32,835,513	22,434,354	34,335,947	50,186,970	52,390,349	178,428,341	114,483,492		114,483,492
$500,000 to $1,000,000	12,196,935	17,637,092	24,176,350	52,162,628	59,771,850	142,039,144	119,179,012	1,816,398	117,362,614
$1,000,000 to $5,000,000	81,883,493	68,425,098	109,943,436	203,619,458	226,690,361	541,192,799	356,268,708		356,268,708
$5,000,000 and over	96,265,738	53,194,071	230,673,992	200,556,059	425,991,365	758,068,151	544,451,900		544,451,900
Reporting net income	458,925,267	288,603,720	532,310,922	737,447,817	992,916,012	2,526,833,021	1,599,709,687	26,271,110	1,573,438,577
Reporting no net income	244,776,996	100,127,875	189,547,515	274,092,792	281,807,929	666,244,928	185,341,474	168,874,889	16,466,585
Grand total	703,702,263	388,731,595	721,858,437	1,011,540,609	1,274,723,941	3,193,077,949	1,785,051,161	195,145,999	1,589,905,162

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	4,098	$25,150,372	$5,593,451	$89,177,584	$98,272,142	$116,980	$211,320	$1,381,292	$82,431,790	$34,711,452	$337,046,383
$5,000 to $10,000	819	11,590,457	2,377,821	42,174,136	49,183,935	206,814	1,544,506	6,649,327	43,717,673	15,694,331	173,138,994
$10,000 to $50,000	1,514	46,135,279	8,864,994	134,383,164	192,979,086	3,197,695	1,702,426	11,924,401	193,701,324	48,671,309	641,559,678
$50,000 to $100,000	415	26,202,534	6,026,507	66,269,763	117,173,324	1,121,738	1,904,161	6,069,187	132,079,792	38,926,607	395,773,613
$100,000 to $250,000	339	48,312,960	13,489,375	111,902,044	167,490,246	1,965,851	1,209,446	12,013,397	214,036,696	58,968,006	629,388,021
$250,000 to $500,000	124	30,170,952	8,263,657	84,323,758	128,417,580	1,653,919	842,330	12,846,887	143,118,012	48,242,775	457,879,870
$500,000 to $1,000,000	66	36,137,685	3,934,295	79,683,612	151,298,790	4,243,221	1,663,487	17,120,704	198,872,561	46,777,233	539,731,588
$1,000,000 to $5,000,000	36	39,829,909	5,619,782	70,557,369	165,092,438	8,257,832	2,357,063	29,349,642	197,852,577	36,832,488	555,749,100
$5,000,000 and over	1	10,547,052	479,970	7,793,621	14,643,122				33,688,579	87,601,817	154,754,161
Reporting net income	7,412	274,077,200	54,649,852	686,265,051	1,084,550,663	20,764,050	11,434,733	97,354,837	1,239,499,004	416,426,018	3,885,021,408
Reporting no net income	5,176	101,156,368	21,345,799	293,246,724	677,189,300	6,020,212	1,982,669	19,277,678	1,029,154,098	225,682,714	2,375,055,562
Grand total	12,588	375,233,568	75,995,651	979,511,775	1,761,739,963	26,784,262	13,417,402	116,632,515	2,268,653,102	642,108,732	6,260,076,970

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$43,383,536	$57,766,921	$6,750,364	$23,610,244	$29,481,899	$133,163,393	$49,840,168	$6,950,142	$42,890,026
$5,000 to $10,000	21,269,099	21,578,269	3,966,130	6,797,722	14,596,918	61,908,024	45,609,693	2,586,861	43,022,832
$10,000 to $50,000	70,116,325	61,088,974	19,716,018	28,123,724	60,525,385	255,168,839	151,527,362	4,706,949	146,820,413
$50,000 to $100,000	31,808,056	28,573,488	8,903,945	24,483,466	42,045,437	148,602,502	112,850,838	1,494,119	111,356,719
$100,000 to $250,000	49,475,015	31,021,500	10,209,403	72,213,498	77,845,966	216,218,232	174,954,029	2,549,562	172,404,467
$250,000 to $500,000	28,148,532	19,292,940	8,834,300	53,199,469	62,535,848	153,315,459	133,353,392	800,070	132,553,322
$500,000 to $1,000,000	24,114,530	19,695,559	18,740,335	45,724,611	85,890,598	180,806,663	164,759,292	----------	164,759,292
$1,000,000 to $5,000,000	18,075,018	15,787,550	7,890,200	63,808,550	61,656,200	216,437,927	172,093,655	----------	172,093,655
$5,000,000 and over	----------	2,586,579	----------	35,175,654	28,807,600	49,250,000	38,934,328	----------	38,934,328
Reporting net income	286,390,111	257,391,780	85,010,695	353,136,938	463,385,791	1,414,871,039	1,043,922,757	19,087,703	1,024,835,054
Reporting no net income	337,571,314	197,037,778	108,586,578	238,113,620	334,829,957	966,248,865	377,197,682	184,530,232	192,667,450
Grand total	623,961,425	454,429,558	193,597,273	591,250,558	798,215,748	2,381,119,904	1,421,120,439	203,617,935	1,217,502,504

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—LEATHER AND LEATHER PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	694	$3,470,113	$675,863	$17,297,368	$18,538,788	$71,304	$20,000	$509,619	$10,238,591	$5,131,580	$55,953,226
$5,000 to $10,000	166	1,847,612	334,781	8,278,332	9,086,413	255,050	25,703	386,004	5,233,882	2,285,645	27,733,422
$10,000 to $50,000	311	6,841,810	2,409,865	27,149,999	37,443,124	732,960	323,941	772,260	23,834,901	9,799,760	109,308,620
$50,000 to $100,000	77	3,768,694	865,429	9,033,416	17,552,895	184,875	50,097	984,297	13,653,485	13,744,066	59,837,254
$100,000 to $250,000	63	8,059,212	1,712,596	19,898,298	36,846,203	1,140,407	510,281	1,886,731	23,776,719	13,499,606	107,330,053
$250,000 to $500,000	45	10,798,646	3,363,787	37,694,217	61,240,314	2,127,054	289,251	4,146,835	32,688,892	29,555,650	181,904,646
$500,000 to $1,000,000	8	5,964,980	420,174	11,493,069	32,893,471			465,871	17,569,672	14,951,246	83,758,483
$1,000,000 to $5,000,000	6	5,584,925	1,275,738	28,733,863	32,468,667			2,927,981	20,489,285	18,984,310	110,464,769
$5,000,000 and over	1	4,637,143	93,476	20,681,674	26,263,224				25,242,162	6,764,147	83,681,226
Reporting net income	1,371	50,973,135	11,151,709	180,259,636	272,333,099	4,511,650	1,219,273	12,079,598	172,727,589	114,716,010	819,971,699
Reporting no net income	984	25,265,945	8,727,808	61,612,407	125,702,095	1,400,578	514,513	3,200,625	122,969,577	57,219,963	406,613,511
Grand total	2,355	76,239,080	19,879,517	241,872,043	398,035,194	5,912,228	1,733,786	15,280,223	295,697,166	171,935,973	1,226,585,210

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit [3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$8,136,205	$9,608,632	$1,007,768	$2,654,896	$4,246,795	$23,013,471	$8,246,592	$961,133	$7,285,459
$5,000 to $10,000	3,102,664	4,050,510	548,547	1,027,635	2,195,800	11,419,548	5,572,367	183,649	5,388,718
$10,000 to $50,000	13,226,343	8,757,341	1,946,447	5,346,729	12,658,875	39,253,947	29,172,937	1,053,999	28,118,938
$50,000 to $100,000	6,923,663	3,703,244	3,341,744	3,264,779	7,142,300	20,261,634	15,574,871	374,981	15,199,890
$100,000 to $250,000	5,497,952	3,835,598	679,500	10,657,156	15,727,116	43,291,214	27,641,517		27,641,517
$250,000 to $500,000	21,253,319	10,259,142	4,398,000	18,475,946	22,196,260	59,070,255	46,626,326	374,602	46,251,724
$500,000 to $1,000,000	4,414,561	9,955,776	1,841,500	4,088,034	23,246,300	38,093,630	12,776,789	10,658,107	2,118,682
$1,000,000 to $5,000,000	4,993,430	5,821,261		9,364,645	24,976,700	34,351,500	31,047,233		31,047,233
$5,000,000 and over		3,922,513		2,485,000	10,600,000	67,273,713			
Reporting net income	67,458,137	59,914,017	13,763,506	57,364,820	122,390,146	336,028,912	176,658,632	13,606,471	163,052,161
Reporting no net income	53,116,981	28,819,951	4,116,773	74,407,491	96,844,876	154,527,610	50,137,844	55,358,015	−5,220,171
Grand total	120,575,118	88,733,968	17,880,279	131,772,311	219,235,022	490,556,522	226,796,476	68,964,486	157,831,990

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (—) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—RUBBER AND RUBBER GOODS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	144	$553,258	$285,597	$1,782,729	$2,221,072			$3,006	$3,575,158	$903,035	$9,323,855
$5,000 to $10,000	31	235,819	84,064	770,465	882,554	$48,095		249,549	1,770,562	455,362	4,496,470
$10,000 to $50,000	68	3,575,776	1,602,665	12,607,021	17,841,509	36,273	$25,069	292,901	21,470,429	3,732,879	61,184,522
$50,000 to $100,000	25	1,275,527	388,519	4,857,224	5,796,196	11,187		587,585	9,456,656	2,336,220	24,709,114
$100,000 to $250,000	19	1,557,475	674,729	6,304,260	9,418,114	176,771		145,164	11,012,328	6,706,058	35,994,899
$250,000 to $500,000	15	3,154,295	513,159	7,409,854	12,043,945	1,000		1,501,303	17,560,905	5,183,640	47,368,101
$500,000 to $1,000,000	11	8,527,264	2,023,325	15,981,838	38,387,101	925,921	35,438	1,479,223	42,366,974	15,102,972	124,830,059
$1,000,000 to $5,000,000	3	23,263,693	2,589,693	73,402,284	141,238,653	913,655	1,318,203	3,493,603	283,296,446	29,493,855	559,010,085
$5,000,000 and over	1	9,192,446	262,364	16,191,014	22,591,375				22,721,172	7,482,058	78,440,429
Reporting net income	317	51,335,553	8,424,118	139,306,689	250,420,519	2,112,902	1,378,710	7,752,334	413,230,630	71,396,079	945,357,534
Reporting no net income	293	16,065,920	7,133,503	65,514,611	91,530,811	19,867	119,844	170,997	138,253,057	112,255,611	431,064,221
Grand total	610	67,401,473	15,557,621	204,821,300	341,951,330	2,132,769	1,498,554	7,923,331	551,483,687	183,651,690	1,376,421,755

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$840,037	$1,132,095	$322,936	$505,507	$999,923	$4,719,761	$1,294,600	$491,004	$803,596
$5,000 to $10,000	599,479	500,837	225,750	812,427	279,650	1,730,906	571,431	224,010	347,421
$10,000 to $50,000	7,185,556	2,343,722	1,220,300	11,189,722	12,200,437	19,009,293	8,197,270	161,778	8,035,492
$50,000 to $100,000	1,688,597	1,747,875	480,307	9,069,604	2,757,150	6,745,325	4,102,908	1,882,652	2,220,256
$100,000 to $250,000	5,343,357	1,947,431	183,597	4,379,770	7,709,578	11,133,981	5,909,275	612,090	5,297,185
$250,000 to $500,000	2,014,757	2,716,033	2,474,500	10,752,417	8,745,290	10,571,207	10,093,897		10,093,897
$500,000 to $1,000,000	1,850,000	4,506,927	20,139,920	6,885,506	32,256,911	33,859,780	25,331,015		25,331,015
$1,000,000 to $5,000,000	797,144	47,522,239	170,687,600	11,677,072	98,155,300	151,653,363	78,517,367		78,517,367
$5,000,000 and over		4,864,020		3,058,835	25,669,590	3,410,441	41,437,543		41,437,543
Reporting net income	20,318,927	67,281,179	195,734,910	58,330,860	188,773,829	242,834,057	175,455,306	3,371,534	172,083,772
Reporting no net income	40,457,213	30,514,972	44,493,399	66,471,754	90,115,758	143,638,663	43,535,099	28,162,637	15,372,462
Grand total	60,776,140	97,796,151	240,228,309	124,802,614	278,889,587	386,472,720	218,990,405	31,534,171	187,456,234

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18. *Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—LUMBER AND WOOD PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	1,959	$8,026,319	$8,461,247	$42,611,199	$59,260,747	$605,383	$23,874	$1,439,148	$86,325,812	$19,868,538	$226,622,267
$5,000 to $10,000	569	5,774,284	5,465,683	25,106,711	33,933,257	76,052	96,474	493,776	45,826,788	10,183,021	126,956,046
$10,000 to $50,000	1,172	20,306,374	17,797,498	88,198,338	127,307,879	837,949	346,149	3,035,050	196,549,039	56,866,481	511,244,757
$50,000 to $100,000	315	12,548,480	9,994,552	55,246,906	77,404,483	331,300	476,962	3,746,043	138,472,975	46,017,103	344,238,804
$100,000 to $250,000	250	21,803,064	19,736,914	60,959,842	100,353,362	1,553,476	837,654	10,410,024	176,507,506	59,310,718	451,472,560
$250,000 to $500,000	63	12,020,886	10,463,281	29,984,441	49,997,540	1,331,226	5,998	3,948,386	119,084,154	41,993,096	268,829,008
$500,000 to $1,000,000	39	12,409,036	7,822,311	38,999,490	50,632,861	500,635	----------	4,717,196	171,783,558	33,824,793	320,689,880
$1,000,000 to $5,000,000	14	21,412,235	11,705,182	22,441,960	36,520,838	90,616	----------	18,707,322	281,043,375	92,884,219	484,805,747
$5,000,000 and over	1	2,559,365	94,461	3,484,110	12,141,262	----------	----------	----------	20,590,501	3,613,381	42,483,080
Reporting net income	4,382	116,860,043	91,541,129	367,032,997	547,552,229	5,326,637	1,787,111	46,496,945	1,236,183,708	364,561,350	2,777,342,149
Reporting no net income	2,862	25,542,528	35,147,335	115,741,772	222,462,077	13,668,568	515,907	8,276,370	617,703,879	206,957,203	1,246,015,639
Grand total	7,244	142,402,571	126,688,464	482,774,769	770,014,306	18,995,205	2,303,018	54,773,315	1,853,887,587	571,518,553	4,023,357,788

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$40, 942, 243	$24, 366, 889	$5, 862, 114	$24, 417, 056	$10, 750, 539	$87, 142, 605	$38, 678, 024	$5, 537, 203	$33, 140, 821
$5,000 to $10,000	18, 135, 433	12, 343, 041	4, 240, 808	13, 259, 685	8, 999, 533	43, 471, 429	28, 103, 283	1, 597, 166	26, 506, 117
$10,000 to $50,000	59, 019, 603	34, 436, 996	18, 095, 752	28, 301, 760	31, 432, 834	193, 953, 679	149, 569, 621	3, 565, 488	146, 004, 133
$50,000 to $100,000	30, 199, 856	22, 940, 446	9, 655, 714	28, 804, 541	14, 668, 413	127, 561, 323	114, 534, 984	4, 126, 473	110, 408, 511
$100,000 to $250,000	32, 690, 328	18, 370, 564	11, 986, 335	57, 981, 779	37, 576, 078	144, 043, 007	152, 632, 825	3, 808, 356	148, 824, 469
$250,000 to $500,000	11, 642, 944	12, 456, 410	10, 349, 396	26, 340, 417	24, 661, 996	92, 522, 955	91, 112, 014	257, 124	90, 854, 890
$500,000 to $1,000,000	12, 461, 008	15, 434, 771	10, 627, 952	41, 728, 062	15, 786, 500	91, 996, 056	134, 292, 139	1, 636, 608	132, 655, 531
$1,000,000 to $5,000,000	49, 590, 130	8, 592, 319	12, 578, 000	64, 737, 617	57, 062, 405	103, 328, 377	188, 916, 899		188, 916, 899
$5,000,000 and over	3, 100, 000	974, 025	53, 000	1, 000, 001	4, 000, 000	21, 912, 000	11, 444, 054		11, 444, 054
Reporting net income	257, 781, 545	149, 915, 461	83, 449, 071	286, 570, 918	204, 938, 298	905, 931, 431	909, 283, 843	20, 528, 418	888, 755, 425
Reporting no net income	183, 130, 409	101, 189, 846	76, 522, 514	175, 009, 290	80, 495, 520	471, 680, 568	249, 959, 097	91, 971, 605	157, 987, 492
Grand total	440, 911, 954	251, 105, 307	159, 971, 585	461, 580, 208	285, 433, 818	1, 377, 611, 999	1, 159, 242, 940	112, 500, 023	1, 046, 742, 917

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—PAPER, PULP, AND PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	475	$1,926,345	$1,122,499	$7,668,142	$8,939,052	$72,948	$34,777	$245,962	$22,626,507	$5,071,734	$47,707,966
$5,000 to $10,000	151	1,131,793	359,288	4,733,403	5,850,532	89,649		72,425	11,054,374	3,665,943	26,957,407
$10,000 to $50,000	395	8,168,638	3,032,447	26,056,049	37,011,865	91,074	63,579	2,407,231	92,779,074	28,204,747	197,814,704
$50,000 to $100,000	123	8,197,308	1,091,533	15,056,131	25,447,712	583,850	202,015	2,131,930	82,504,302	18,446,013	153,660,794
$100,000 to $250,000	98	9,728,491	2,190,413	20,476,232	33,459,597	748,396	150,688	4,693,017	113,639,143	23,006,803	208,092,780
$250,000 to $500,000	52	10,592,402	3,390,057	19,724,476	29,942,868	594,835		5,700,296	93,569,812	28,241,724	191,756,470
$500,000 to $1,000,000	25	9,827,708	911,365	19,175,887	32,077,943	233,288		5,500,646	93,778,477	33,398,038	194,903,352
$1,000,000 to $5,000,000	20	18,295,710	14,816,394	86,324,303	67,137,122	51,000		11,064,823	252,822,277	153,553,278	604,064,907
$5,000,000 and over	2	8,309,494	1,166,289	4,016,845	18,498,459	1,514,547		1,292,554	58,865,104	5,468,034	99,131,326
Reporting net income	1,341	76,177,889	28,080,285	203,231,468	258,365,150	3,979,587	451,059	33,108,884	821,639,070	299,056,314	1,724,089,706
Reporting no net income	584	8,300,739	2,535,011	24,572,826	39,527,183	124,958	245,981	1,023,073	177,697,173	119,339,291	373,366,235
Grand total	1,925	84,478,628	30,615,296	227,804,294	297,892,333	4,104,545	697,040	34,131,957	999,336,243	418,395,605	2,097,455,941

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$5,781,101	$4,504,287	$2,819,717	$2,879,363	$5,159,375	$20,054,421	$8,168,843	$1,659,141	$6,509,702
$5,000 to $10,000	3,656,153	2,364,377	1,361,184	1,456,557	1,910,238	9,817,635	6,599,288	208,025	6,391,263
$10,000 to $50,000	15,065,614	12,033,845	15,281,998	7,279,860	19,531,870	71,480,681	59,176,246	2,035,410	57,140,836
$50,000 to $100,000	6,494,086	6,467,036	11,596,536	5,940,445	21,398,103	63,395,339	39,128,349	759,100	38,369,249
$100,000 to $250,000	7,579,444	9,054,825	23,400,695	13,857,943	25,488,880	72,646,050	56,064,943		56,064,943
$250,000 to $500,000	4,578,315	5,952,692	10,668,212	23,902,621	21,209,343	75,579,460	50,040,438	174,611	49,865,827
$500,000 to $1,000,000	3,582,827	6,545,316	23,452,200	24,383,535	20,564,480	67,682,617	48,692,377		48,692,377
$1,000,000 to $5,000,000	13,843,882	27,358,386	100,909,500	74,882,325	39,776,670	213,157,317	134,136,827		134,136,827
$5,000,000 and over		1,972,506		7,201,531	16,324,100	42,360,448	31,272,741		31,272,741
Reporting net income	60,581,422	76,253,270	189,490,042	161,784,180	171,363,059	636,173,968	433,280,052	4,836,287	428,443,765
Reporting no net income	33,330,958	19,650,848	63,514,634	48,906,004	51,903,586	120,771,994	55,688,782	20,400,571	35,288,211
Grand total	93,912,380	95,904,118	253,004,676	210,690,184	223,266,645	756,945,962	488,968,834	25,236,858	463,731,976

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—PRINTING AND PUBLISHING

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	3,758	$8,136,627	$3,858,088	$37,496,956	$17,413,102	$212,092	$51,792	$739,398	$74,074,492	$34,702,982	$176,685,529
$5,000 to $10,000	735	4,205,642	1,078,693	16,629,972	9,002,866	141,251	73,894	1,704,211	30,309,943	13,515,367	76,661,839
$10,000 to $50,000	1,188	18,357,344	6,590,099	61,326,717	33,182,284	783,753	439,380	3,210,142	114,255,140	67,198,487	305,343,346
$50,000 to $100,000	260	8,680,782	2,361,175	24,502,143	16,200,572	969,574	540,472	3,252,866	49,671,592	58,104,376	164,283,552
$100,000 to $250,000	199	15,260,872	4,159,145	44,140,888	29,016,105	2,015,043	855,508	7,982,242	83,318,528	79,171,139	265,919,470
$250,000 to $500,000	59	10,336,355	5,741,341	24,760,977	15,761,691	2,445,939	1,052,706	2,915,043	60,243,654	77,768,997	201,026,703
$500,000 to $1,000,000	30	12,133,012	8,494,667	21,461,762	16,534,273	2,097,178	397,509	3,824,578	67,453,028	92,024,606	224,420,613
$1,000,000 to $5,000,000	26	16,679,956	5,356,455	24,584,404	18,931,708	11,675,967	767,188	21,461,196	82,630,450	78,077,829	260,165,153
$5,000,000 and over	3	15,777,147	859,837	17,514,036	16,961,668	5,326,785	302,364	4,314,604	99,648,197	191,808,297	352,512,935
Reporting net income	6,258	109,567,737	38,499,500	272,417,855	173,004,269	25,667,582	4,480,813	49,404,280	661,605,024	692,372,080	2,027,019,140
Reporting no net income	2,943	10,499,438	7,846,926	53,204,324	31,452,289	1,026,520	1,203,235	4,055,436	120,242,832	127,127,586	356,658,586
Grand total	9,201	120,067,175	46,346,426	325,622,179	204,456,558	26,694,102	5,684,048	53,459,716	781,847,856	819,499,666	2,383,677,726

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$22,133,265	$17,779,094	$6,107,378	$16,250,670	$11,554,828	$77,312,008	$31,385,536	$5,837,250	$25,548,286
$5,000 to $10,000	8,976,179	6,822,525	4,106,401	4,871,398	4,128,503	32,086,593	17,455,318	1,785,078	15,670,240
$10,000 to $50,000	25,818,456	25,056,286	24,962,803	16,353,737	20,858,626	110,084,076	86,559,689	4,350,327	82,209,362
$50,000 to $100,000	9,689,695	12,542,659	6,980,280	14,387,173	15,664,425	57,543,889	47,477,794	2,363	47,475,431
$100,000 to $250,000	10,865,846	11,996,250	10,869,417	35,256,434	40,778,344	75,379,369	84,608,857	3,835,047	80,773,810
$250,000 to $500,000	7,329,963	8,845,181	23,329,300	19,922,202	21,283,320	47,382,852	72,933,885		72,933,885
$500,000 to $1,000,000	8,145,840	11,969,847	16,717,500	33,452,656	10,610,450	49,524,022	94,000,298		94,000,298
$1,000,000 to $5,000,000	3,779,160	12,032,696	2,725,333	28,676,326	25,809,231	93,617,060	93,525,347		93,525,347
$5,000,000 and over	19,553,817	15,908,812	56,596,930	144,142,184		71,387,702	44,923,490		44,923,490
Reporting net income	116,292,221	122,953,350	152,395,342	313,312,780	150,687,727	614,317,571	572,870,214	15,810,065	557,060,149
Reporting no net income	66,244,643	34,829,784	22,122,709	46,055,137	32,852,601	142,068,947	64,352,060	51,867,295	12,484,765
Grand total	182,536,864	157,783,134	174,518,051	359,367,917	183,540,328	756,386,518	637,222,274	67,677,360	569,544,914

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	1,723	$6,068,389	$4,231,896	$20,346,562	$23,850,194	$113,146	$27,329	$499,562	$47,164,973	$36,156,254	$138,458,305
$5,000 to $10,000	378	3,077,988	2,169,032	12,263,112	11,505,792	103,903	45,462	738,915	23,760,482	20,185,161	73,849,847
$10,000 to $50,000	872	18,280,342	10,066,958	42,843,772	57,269,435	553,443	126,291	5,893,522	111,450,618	72,611,900	319,096,281
$50,000 to $100,000	319	13,111,089	7,519,909	34,084,184	48,121,968	891,970	601,051	5,540,231	100,640,606	56,314,369	266,825,377
$100,000 to $250,000	229	33,807,648	12,554,625	42,923,456	66,352,134	879,479	488,895	10,375,066	147,376,161	128,447,494	443,204,958
$250,000 to $500,000	110	25,611,728	9,968,969	57,762,497	93,002,110	3,033,952	944,015	10,648,268	197,485,965	70,930,614	469,388,118
$500,000 to $1,000,000	73	27,805,547	1,993,640	52,250,932	102,937,334	1,505,252	1,605,905	8,166,794	256,900,928	74,108,692	527,275,024
$1,000,000 to $5,000,000	68	92,456,892	27,493,514	129,538,532	301,154,214	5,053,371	1,047,330	38,417,464	1,073,766,893	352,612,409	2,021,540,619
$5,000,000 and over	21	225,186,132	190,337,347	271,607,380	1,020,711,467	41,128,456	1,608,375	131,021,741	2,883,567,698	1,895,033,394	6,660,201,990
Reporting net income	3,793	445,405,755	266,335,890	663,620,427	1,724,904,648	53,262,972	6,494,653	211,301,563	4,842,114,324	2,706,400,287	10,919,840,519
Reporting no net income	2,646	46,832,730	24,348,487	108,660,872	121,591,003	4,516,255	2,647,808	4,095,812	528,524,273	496,649,554	1,337,866,794
Grand total	6,439	492,238,485	290,684,377	772,281,299	1,846,495,651	57,779,227	9,142,461	215,397,375	5,370,638,597	3,203,049,841	12,257,707,313

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit [3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$19,841,702	$10,470,692	$3,457,891	$8,346,422	$12,912,193	$69,789,699	$19,507,266	$5,867,560	$13,639,706
$5,000 to $10,000	7,181,140	5,934,883	1,408,936	6,852,990	7,560,935	34,066,226	12,765,083	1,920,346	10,844,737
$10,000 to $50,000	29,719,325	19,272,653	11,275,357	19,715,734	45,370,635	127,771,410	69,672,686	3,701,519	65,971,167
$50,000 to $100,000	20,401,530	12,965,897	6,145,786	14,616,137	32,855,503	126,420,272	61,816,140	8,395,888	53,420,252
$100,000 to $250,000	18,238,139	15,857,227	14,254,953	89,824,068	41,700,009	166,709,203	100,321,638	3,700,279	96,621,359
$250,000 to $500,000	15,857,795	18,483,707	59,514,168	28,280,594	81,728,386	165,922,078	119,339,897	19,738,507	99,601,390
$500,000 to $1,000,000	13,428,852	31,754,771	44,090,061	65,941,710	31,657,930	214,435,104	125,966,596		125,966,596
$1,000,000 to $5,000,000	41,840,251	58,275,609	77,591,509	260,231,575	216,999,661	872,752,838	498,180,429	4,331,253	493,849,176
$5,000,000 and over	83,935,176	240,679,182	518,910,952	800,981,031	393,342,790	2,800,387,831	1,821,965,028		1,821,965,028
Reporting net income	250,443,910	413,694,621	736,649,613	1,294,790,261	864,128,042	4,578,254,661	2,829,534,763	47,655,352	2,781,879,411
Reporting no net income	140,380,742	75,025,165	63,555,061	193,146,071	267,569,522	613,193,550	104,847,463	119,850,780	−15,003,317
Grand total	390,824,652	488,719,786	800,204,674	1,487,936,332	1,131,697,564	5,191,448,211	2,934,382,226	167,506,132	2,766,876,094

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (−) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	1,299	$3,870,647	$2,677,190	$17,368,694	$19,220,770	$90,374	$74,524	$462,633	$45,183,329	$7,326,707	$96,274,868
$5,000 to $10,000	314	2,132,157	1,361,243	7,209,188	8,555,902	2,000		235,945	29,439,022	11,834,658	60,770,115
$10,000 to $50,000	631	11,624,086	4,857,952	31,760,656	34,217,107	704,687	684,952	2,879,765	98,390,169	20,787,645	205,907,019
$50,000 to $100,000	191	8,838,687	3,501,280	17,968,956	21,841,817	1,041,903	288,814	1,946,735	73,975,055	62,744,545	192,147,792
$100,000 to $250,000	137	10,339,445	3,761,436	20,053,091	26,470,709	554,381	118,607	4,352,381	107,012,040	28,130,615	200,792,705
$250,000 to $500,000	52	9,798,649	2,120,205	17,173,046	34,521,167	223,303		2,303,506	113,645,814	16,967,464	196,753,154
$500,000 to $1,000,000	32	13,240,264	5,400,443	15,996,472	24,695,318	820,333	100,000	9,833,009	127,922,984	31,658,400	229,667,223
$1,000,000 to $5,000,000	30	36,613,810	5,578,032	34,706,730	67,376,111	370,108	192,372	34,378,414	251,427,625	66,580,199	497,223,401
$5,000,000 and over	4	3,511,565	2,851,428	25,108,694	35,641,978			22,341,196	133,987,510	29,870,620	253,312,991
Reporting net income	2,690	99,969,310	32,109,209	187,345,527	272,540,879	3,807,089	1,459,269	78,733,584	980,983,548	275,900,853	1,932,849,268
Reporting no net income	1,544	7,882,873	6,419,892	23,863,082	38,918,398	116,843	489,688	1,632,123	176,290,323	48,795,958	304,409,180
Grand total	4,234	107,852,183	38,529,101	211,208,609	311,459,277	3,923,932	1,948,957	80,365,707	1,157,273,871	324,696,811	2,237,258,448

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit [3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$13,224,085	$7,984,604	$3,922,938	$5,123,264	$6,062,586	$43,862,637	$18,377,692	$2,282,938	$16,094,754
$5,000 to $10,000	5,221,322	3,943,164	3,279,063	5,823,079	3,989,964	25,827,700	13,936,376	1,250,553	12,685,823
$10,000 to $50,000	13,647,112	11,511,453	11,431,284	12,427,196	16,260,262	86,617,275	56,310,722	2,298,285	54,012,437
$50,000 to $100,000	9,865,052	7,733,079	11,879,500	56,707,351	16,378,848	49,009,828	40,800,984	226,850	40,574,134
$100,000 to $250,000	8,106,919	6,679,478	10,067,302	23,286,590	22,116,479	71,034,946	65,059,234	5,558,243	59,500,991
$250,000 to $500,000	5,764,068	6,657,146	11,591,730	13,200,158	25,019,700	83,467,121	51,103,918	50,687	51,053,231
$500,000 to $1,000,000	6,000,520	7,007,814	18,743,652	23,238,363	41,535,750	80,149,374	52,991,750		52,991,750
$1,000,000 to $5,000,000	7,590,440	13,392,216	8,840,300	49,728,506	50,697,534	224,320,170	142,654,235		142,654,235
$5,000,000 and over		4,738,460		38,932,385	16,248,300	102,815,261	90,578,585		90,578,585
Reporting net income	69,419,518	69,647,414	79,755,769	228,466,892	198,309,423	767,104,312	531,813,496	11,667,556	520,145,940
Reporting no net income	38,020,122	21,204,153	19,306,783	29,165,367	60,344,082	139,984,053	30,365,261	33,980,641	−3,615,380
Grand total	107,439,640	90,851,567	99,062,552	257,632,259	258,653,505	907,088,365	562,178,757	45,648,197	516,530,560

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (—) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING—METAL AND METAL PRODUCTS

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	4,942	$17,821,339	$11,816,192	$77,444,170	$93,401,958	$739,895	$117,099	$2,011,153	$143,988,483	$65,814,753	$413,155,042
$5,000 to $10,000	1,375	11,747,602	7,436,038	41,521,720	54,992,027	443,651	165,168	3,869,758	85,529,133	25,418,626	231,123,723
$10,000 to $50,000	2,858	55,968,204	32,261,278	178,737,218	259,983,805	3,002,804	3,320,599	22,939,057	373,698,137	133,237,236	1,063,148,338
$50,000 to $100,000	799	43,215,101	20,938,759	114,833,952	179,481,728	2,630,092	2,285,137	21,716,309	254,410,317	45,869,768	685,381,163
$100,000 to $250,000	749	70,291,457	42,901,294	168,379,800	272,711,740	6,247,051	3,180,733	36,568,444	420,638,230	152,936,969	1,173,855,718
$250,000 to $500,000	356	70,020,086	37,459,486	152,530,654	249,434,995	11,625,179	4,045,330	45,377,566	362,250,238	151,870,610	1,084,614,144
$500,000 to $1,000,000	198	85,776,365	59,129,061	155,529,788	320,256,855	3,947,533	3,596,889	45,371,911	543,102,284	277,782,323	1,494,493,009
$1,000,000 to $5,000,000	155	198,994,143	104,359,037	316,175,426	607,478,058	18,534,864	3,217,390	142,737,063	1,350,195,129	544,345,514	3,286,036,624
$5,000,000 and over	48	917,686,724	446,963,358	689,427,131	1,522,342,896	10,448,520	2,450,653	370,624,152	4,544,463,083	741,667,990	9,246,074,507
Reporting net income	11,480	1,471,521,021	763,264,503	1,894,579,859	3,560,084,062	57,619,589	22,378,998	691,215,413	8,078,275,034	2,138,943,789	18,677,882,268
Reporting no net income	7,019	6,957,917	58,621,797	228,768,108	490,714,643	5,274,478	1,729,290	23,820,423	1,076,447,580	652,312,832	2,544,647,068
Grand total	18,499	1,478,478,938	821,886,300	2,123,347,967	4,050,798,705	62,894,067	24,108,288	715,035,836	9,154,722,614	2,791,256,621	21,222,529,336

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$53,075,695	$43,038,655	$16,873,564	$28,684,988	$33,533,091	$193,617,737	$70,500,859	$26,169,547	$44,331,312
$5,000 to $10,000	23,312,970	19,272,017	9,896,827	14,918,637	17,327,242	98,586,403	52,424,962	4,615,335	47,809,627
$10,000 to $50,000	86,758,391	76,870,064	40,651,218	67,808,172	110,400,037	408,981,589	284,008,113	12,329,246	271,678,867
$50,000 to $100,000	42,818,394	40,986,980	22,997,498	5,588,573	74,645,704	257,580,486	242,431,917	1,668,389	240,763,528
$100,000 to $250,000	62,952,286	62,800,149	50,762,035	92,464,276	132,990,750	437,770,275	338,712,276	4,596,329	334,115,947
$250,000 to $500,000	37,173,380	48,609,233	43,707,082	87,112,878	124,133,957	364,729,597	379,925,802	777,785	379,148,017
$500,000 to $1,000,000	66,751,355	60,303,324	79,110,374	121,396,005	231,310,637	516,532,332	420,018,227	929,245	419,088,982
$1,000,000 to $5,000,000	74,044,767	135,715,975	169,013,051	432,311,395	431,240,212	1,176,315,712	867,395,512		867,395,512
$5,000,000 and over	337,451,437	257,796,480	977,493,426	828,983,321	949,604,809	2,914,412,803	2,980,332,231		2,980,332,231
Reporting net income	784,338,675	745,392,877	1,410,505,075	1,679,268,245	2,105,186,439	6,368,526,934	5,635,749,899	51,085,876	5,584,664,023
Reporting no net income	317,878,870	170,940,712	167,459,434	292,219,161	370,901,127	1,094,881,920	453,687,684	323,321,840	130,365,844
Grand total	1,102,217,545	916,333,589	1,577,964,509	1,971,487,406	2,476,087,566	7,463,408,854	6,089,437,583	374,407,716	5,715,029,867

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

MANUFACTURING NOT ELSEWHERE CLASSIFIED

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	2,436	$8,352,259	$5,181,101	$37,659,894	$42,143,625	$358,534	$33,763	$1,436,958	$55,984,435	$31,578,685	$182,729,254
$5,000 to $10,000	523	4,439,214	3,313,970	16,757,559	22,250,162	174,599	65,537	676,108	27,457,515	14,877,878	90,012,542
$10,000 to $50,000	917	16,533,254	10,789,496	70,626,964	78,663,923	730,785	350,700	4,514,473	95,406,947	33,015,328	310,631,870
$50,000 to $100,000	257	10,302,322	6,749,691	36,670,584	48,458,401	929,823	348,814	5,800,166	61,708,780	30,035,578	201,004,159
$100,000 to $250,000	186	18,474,654	8,458,524	51,015,223	73,702,357	1,612,495	518,776	7,493,700	95,134,443	41,895,608	298,305,780
$250,000 to $500,000	58	11,905,207	12,634,012	35,910,512	46,289,147	291,623	636,768	3,561,469	71,640,896	46,985,832	229,855,466
$500,000 to $1,000,000	29	7,826,801	14,978,345	33,557,652	38,435,231	1,037,901	.....	5,133,090	64,739,975	31,762,883	197,471,878
$1,000,000 to $5,000,000	23	18,177,729	9,049,241	64,509,013	74,875,174	551,371	.....	16,787,722	115,128,870	54,301,673	353,380,793
$5,000,000 and over	3	16,513,505	3,267,611	18,220,960	39,147,763	4,439,680	.....	24,459,992	61,760,351	62,933,124	230,742,986
Reporting net income	4,432	112,524,945	74,421,991	364,928,361	463,965,783	10,126,811	1,954,358	69,863,678	648,962,212	347,386,589	2,094,134,728
Reporting no net income	3,215	17,210,760	19,945,444	74,220,182	128,673,652	1,313,998	238,572	7,649,242	214,338,038	200,934,789	664,524,677
Grand total	7,647	129,735,705	94,367,435	439,148,543	592,639,435	11,440,809	2,192,930	77,512,920	863,300,250	548,321,378	2,758,659,405

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$23,138,060	$18,232,858	$6,097,892	$29,611,725	$12,698,248	$81,901,160	$29,439,431	$18,390,120	$11,049,311
$5,000 to $10,000	8,236,869	7,118,410	3,234,834	10,974,365	8,010,059	38,347,401	16,556,186	2,465,582	14,090,604
$10,000 to $50,000	25,289,956	21,187,603	13,777,821	7,641,815	35,019,444	115,683,996	94,355,319	2,324,084	92,031,235
$50,000 to $100,000	11,250,042	11,745,014	5,656,877	17,392,960	27,019,509	65,041,396	64,000,423	1,102,062	62,898,361
$100,000 to $250,000	14,467,146	12,662,899	18,026,578	24,769,487	39,041,523	99,178,030	96,169,712	6,009,595	90,160,117
$250,000 to $500,000	7,415,633	13,486,238	18,486,675	25,508,045	34,141,532	74,800,463	56,016,880		56,016,880
$500,000 to $1,000,000	3,899,007	8,409,865	6,299,220	45,880,796	16,652,520	55,577,220	60,753,250		60,753,250
$1,000,000 to $5,000,000	14,816,334	9,758,788	3,376,300	51,655,708	47,254,333	136,629,003	89,890,327		89,890,327
$5,000,000 and over	217,500	6,629,209	50,000	63,439,207	6,172,600	88,608,446	65,626,024		65,626,024
Reporting net income	108,730,547	109,230,884	75,006,197	276,874,108	226,009,768	755,767,115	572,807,552	30,291,443	542,516,109
Reporting no net income	88,745,768	52,471,810	26,483,348	12,615,372	75,578,119	320,385,595	93,234,687	4,990,022	88,244,665
Grand total	197,476,315	161,702,694	101,489,545	289,489,480	301,587,887	1,076,152,710	666,042,239	35,281,465	630,760,774

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

CONSTRUCTION

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	5,763	$85,215,428	$24,689,708	$118,049,121	$56,498,603	$777,139	$167,432	$1,240,696	$119,228,381	$13,536,515	$419,403,023
$5,000 to $10,000	1,060	7,506,018	4,248,228	33,740,249	15,397,812	619,970	319,883	999,129	34,224,405	33,196,493	130,252,187
$10,000 to $50,000	1,535	30,452,614	17,472,232	121,590,998	57,679,088	2,365,649	345,200	2,822,677	81,126,335	79,795,672	393,650,465
$50,000 to $100,000	293	15,053,214	5,653,584	49,320,811	23,290,501	1,545,709	45,560	1,449,917	30,536,498	33,541,131	160,436,925
$100,000 to $250,000	194	19,769,215	9,466,720	60,024,529	23,972,442	5,504,765	103,788	4,151,401	47,237,254	40,728,718	210,958,832
$250,000 to $500,000	51	11,704,989	8,704,717	17,967,688	9,204,545	1,268,491	78,587	1,985,886	33,990,284	42,466,239	127,371,426
$500,000 to $1,000,000	18	6,304,779	3,258,968	17,593,559	10,911,541	2,477,127	269,384	5,151,920	14,175,402	15,299,571	75,442,251
$1,000,000 to $5,000,000	10	6,484,959	2,641,105	24,412,631	6,712,342	277,904	----------	5,807,866	63,855,944	25,280,969	135,473,720
$5,000,000 and over	2	4,148,024	1,313,652	6,967,208	4,252,751	----------	----------	54,929	23,960,543	29,618,836	70,315,943
Reporting net income	8,926	186,639,240	77,448,914	449,666,794	207,919,625	14,836,754	1,329,834	23,664,421	448,335,046	313,464,144	1,723,304,772
Reporting no net income	5,055	26,662,727	21,408,869	119,888,571	65,480,335	4,702,193	239,293	2,984,605	205,587,857	187,881,204	634,835,654
Grand total	13,981	213,301,967	98,857,783	569,555,365	273,399,960	19,538,947	1,569,127	26,649,026	653,922,903	501,345,348	2,358,140,426

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$52,589,646	$81,420,362	$49,856,834	$96,052,287	$8,287,976	$93,915,688	$47,088,458	$9,808,228	$37,280,230
$5,000 to $10,000	15,855,623	26,277,415	10,519,349	21,667,898	3,373,489	31,819,372	22,441,584	1,702,543	20,739,041
$10,000 to $50,000	42,626,010	64,115,511	14,147,380	91,222,620	12,021,122	90,532,554	81,990,232	3,004,964	78,985,268
$50,000 to $100,000	14,057,355	23,829,731	7,107,436	36,061,381	5,877,000	34,338,798	39,687,338	522,114	39,165,224
$100,000 to $250,000	13,821,349	22,755,833	12,830,139	55,644,626	7,478,077	43,994,412	55,334,588	900,192	54,434,396
$250,000 to $500,000	11,623,153	11,551,685	15,526,653	36,897,133	3,251,600	19,804,119	29,104,119	387,036	28,717,083
$500,000 to $1,000,000	3,222,437	9,835,986	831,345	21,299,141	2,446,300	18,238,476	19,568,566		19,568,566
$1,000,000 to $5,000,000	8,490,583	8,594,098	30,125,125	15,902,300	6,366,700	30,124,249	35,870,665		35,870,665
$5,000,000 and over	11,040,000	4,276,739	14,486,996	5,938,280	1,700	14,000,000	20,572,228		20,572,228
Reporting net income	173,326,156	252,657,360	155,431,257	380,685,666	49,103,964	376,767,668	351,657,778	16,325,077	335,332,701
Reporting no net income	117,299,976	101,716,561	77,232,396	143,811,064	35,464,077	177,258,392	50,321,286	68,268,098	17,946,812
Grand total	290,626,132	354,373,921	232,663,653	524,496,730	84,568,041	554,026,060	401,979,064	84,593,175	317,385,889

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	8,028	$29,054,712	$15,127,758	$41,638,125	$15,730,694	$506,187	$184,882	$1,304,264	$391,498,990	$184,680,685	$679,726,297
$5,000 to $10,000	1,133	10,195,794	3,621,503	14,448,729	5,046,614	75,309	16,861	2,291,602	317,989,807	4,601,341	358,287,560
$10,000 to $50,000	1,743	36,625,342	11,321,977	41,393,780	14,268,319	1,314,377	184,958	5,150,412	762,022,052	198,891,177	1,071,172,394
$50,000 to $100,000	396	30,031,412	8,222,242	27,995,157	10,623,470	629,392	20,364	4,844,235	626,843,718	244,142,384	953,352,374
$100,000 to $250,000	325	67,261,862	46,129,366	68,145,315	49,591,327	966,955	495,854	8,332,567	2,153,839,409	377,194,754	2,771,957,409
$250,000 to $500,000	159	71,114,843	21,295,066	65,472,417	28,620,220	2,718,483	1,806,162	17,911,241	1,831,380,983	356,881,023	2,397,200,438
$500,000 to $1,000,000	125	65,771,522	15,671,837	70,888,501	34,659,455	4,186,498	199,763	15,185,570	2,126,449,895	560,727,073	2,893,740,114
$1,000,000 to $5,000,000	148	300,838,253	65,320,830	212,624,210	167,436,757	18,115,136	314,975	66,597,610	7,765,994,161	3,212,418,895	11,809,660,827
$5,000,000 and over	60	630,726,805	45,023,427	510,027,408	520,081,125	130,429	3,839,362	100,319,441	21,443,368,490	5,474,011,284	28,727,527,771
Reporting net income	12,117	1,241,620,545	231,734,006	1,052,633,642	846,057,981	28,642,766	7,063,181	221,936,942	37,419,387,505	10,613,548,616	51,662,625,184
Reporting no net income	6,180	115,975,883	65,470,583	178,474,128	95,868,075	2,310,455	479,850	24,977,749	3,279,429,650	1,819,883,486	5,582,869,859
Grand total	18,297	1,357,596,428	297,204,589	1,231,107,770	941,926,056	30,953,221	7,543,031	246,914,691	40,698,817,155	12,433,432,102	57,245,495,043

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit [3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$57, 271, 618	$45, 193, 695	$116, 750, 368	$126, 688, 459	$50, 098, 954	$280, 423, 957	$66, 155, 359	$62, 856, 113	$3, 299, 246
$5,000 to $10,000	20, 281, 783	12, 706, 472	107, 779, 423	12, 547, 470	75, 597, 277	89, 731, 167	43, 799, 746	4, 155, 778	39, 643, 968
$10,000 to $50,000	62, 095, 877	36, 997, 617	254, 755, 737	154, 048, 640	80, 870, 060	364, 437, 596	129, 367, 014	11, 400, 147	117, 966, 867
$50,000 to $100,000	25, 700, 244	22, 121, 604	214, 989, 080	33, 805, 763	93, 113, 115	367, 496, 398	204, 560, 186	8, 434, 016	196, 126, 170
$100,000 to $250,000	88, 029, 935	48, 149, 382	965, 113, 301	40, 176, 390	567, 832, 222	892, 457, 145	178, 063, 875	7, 864, 841	170, 199, 034
$250,000 to $500,000	64, 273, 387	45, 548, 192	895, 497, 473	241, 196, 358	309, 865, 959	666, 003, 608	186, 257, 709	11, 442, 248	174, 815, 461
$500,000 to $1,000,000	41, 435, 602	65, 757, 511	961, 271, 810	590, 102, 228	257, 136, 054	756, 825, 504	238, 616, 126	17, 404, 721	221, 211, 405
$1,000,000 to $5,000,000	173, 430, 751	222, 771, 578	3, 994, 724, 563	1, 731, 457, 928	1, 372, 248, 306	3, 192, 930, 857	1, 152, 332, 151	30, 235, 307	1, 122, 096, 844
$5,000,000 and over	273, 237, 518	491, 151, 214	195, 430, 943	15, 395, 139, 358	1, 223, 365, 104	7, 044, 217, 879	4, 190, 345, 974	85, 360, 219	4, 104, 985, 755
Reporting net income	805, 756, 715	990, 397, 265	7, 706, 312, 698	18, 325, 162, 594	4, 030, 127, 051	13, 654, 524, 111	6, 389, 498, 140	239, 153, 390	6, 150, 344, 750
Reporting no net income	333, 611, 831	207, 305, 061	2, 225, 192, 208	140, 796, 746	824, 706, 902	1, 956, 787, 466	300, 971, 014	406, 501, 369	−105, 530, 355
Grand total	1, 139, 368, 546	1, 197, 702, 326	9, 931, 504, 906	18, 465, 959, 340	4, 854, 833, 953	15, 611, 311, 577	6, 690, 469, 154	645, 654, 759	6, 044, 814, 395

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (−) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

TRADE

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	42,881	$144,616,383	$149,650,385	$712,279,549	$853,082,518	$2,822,299	$1,333,597	$10,514,439	$675,215,749	$181,331,920	$2,730,846,839
$5,000 to $10,000	8,543	66,069,636	62,428,349	331,578,415	364,165,815	949,516	673,340	5,984,201	192,328,954	78,292,632	1,102,470,858
$10,000 to $50,000	10,912	197,875,652	179,322,019	972,031,904	1,014,915,105	7,191,679	1,652,075	24,627,169	579,308,430	261,836,786	3,238,760,819
$50,000 to $100,000	1,878	93,257,248	79,619,479	445,748,413	435,190,180	2,210,885	1,351,806	20,240,819	267,799,591	161,430,765	1,506,849,186
$100,000 to $250,000	1,014	121,900,161	67,323,054	455,091,901	484,214,670	5,303,209	2,929,775	26,503,513	333,542,110	263,446,877	1,760,255,270
$250,000 to $500,000	298	70,113,001	32,004,233	247,377,497	270,624,258	3,377,109	705,606	21,494,612	258,005,478	132,611,462	1,036,313,256
$500,000 to $1,000,000	119	51,819,582	22,241,365	202,336,778	204,519,165	2,933,563	825,203	19,340,062	209,942,815	155,688,227	869,646,760
$1,000,000 to $5,000,000	91	124,373,049	28,337,809	362,710,647	437,436,559	4,323,804	2,490,779	61,596,836	527,617,240	272,546,714	1,821,433,437
$5,000,000 and over	12	121,100,480	5,398,180	59,767,183	298,095,098	14,505,397	675,160	15,250,146	251,798,815	214,808,209	981,398,668
Reporting net income	65,748	991,125,192	626,324,873	3,788,922,287	4,362,243,368	43,617,461	12,637,341	205,551,797	3,295,559,182	1,721,993,592	15,047,975,093
Reporting no net income	34,647	172,393,992	208,995,893	1,008,234,600	1,206,322,084	5,904,181	3,780,223	85,369,135	783,925,929	617,433,532	4,092,359,569
Grand total	100,395	1,163,519,184	835,320,766	4,797,156,887	5,568,565,452	49,521,642	16,417,564	290,920,932	4,079,485,111	2,339,427,124	19,140,334,662

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit[3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$427,841,255	$419,602,359	$7,260,278	$198,995,377	$110,113,115	$1,110,621,224	$505,358,265	$48,945,034	$456,413,231
$5,000 to $10,000	166,487,986	171,075,583	26,023,564	81,698,196	51,595,133	398,192,159	217,919,515	10,521,278	207,398,237
$10,000 to $50,000	445,044,287	398,863,094	82,796,879	158,534,008	206,556,286	1,172,140,201	791,286,822	16,460,758	774,826,064
$50,000 to $100,000	187,531,383	167,130,759	52,561,597	93,738,101	144,760,538	486,370,510	380,973,615	6,217,317	374,756,298
$100,000 to $250,000	196,710,730	169,641,319	51,859,501	165,348,526	217,069,271	534,753,405	432,554,993	7,682,475	424,872,518
$250,000 to $500,000	77,966,046	99,108,379	33,663,191	112,402,336	117,077,282	331,162,063	267,906,138	2,972,179	264,933,959
$500,000 to $1,000,000	54,464,440	101,611,050	39,526,810	89,699,836	117,511,113	234,938,257	232,557,728	662,474	231,895,254
$1,000,000 to $5,000,000	122,413,416	163,493,964	131,484,246	192,872,360	243,972,566	478,927,496	489,753,109	1,483,720	488,269,389
$5,000,000 and over	5,603,920	63,018,715	35,070,269	107,200,519	84,553,567	369,980,043	315,971,635		315,971,635
Reporting net income	1,684,063,463	1,753,545,222	460,246,335	1,200,489,259	1,293,208,871	5,117,085,358	3,634,281,820	94,945,235	3,539,336,585
Reporting no net income	890,321,555	668,654,797	123,377,388	300,281,757	428,337,646	1,719,029,439	458,655,348	496,298,361	−37,643,013
Grand total	2,574,385,018	2,422,200,019	583,623,723	1,500,771,016	1,721,546,517	6,836,114,797	4,092,937,168	591,243,596	3,501,693,572

[1] For comparison with the number of corporation income tax returns filed, see Table 17.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (−) indicates deficit.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Size of net income	Number of balance sheets tabulated [1]	Assets									
		Cash [2]	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	$9,298	$22,434,049	$9,652,121	$49,453,575	$23,819,028	$1,041,510	$195,401	$1,869,643	$275,166,627	$87,355,812	$470,987,766
$5,000 to $10,000	1,593	11,689,356	4,882,647	20,144,103	4,849,416	350,482	117,221	1,052,258	113,108,046	58,066,210	214,259,739
$10,000 to $50,000	2,240	37,588,631	13,371,001	47,585,109	15,698,159	5,425,766	637,924	4,525,054	349,962,042	151,852,389	626,646,075
$50,000 to $100,000	423	21,669,863	3,996,577	20,918,577	8,436,169	730,284	166,776	3,220,132	171,835,555	54,831,902	285,805,835
$100,000 to $250,000	269	22,847,658	15,252,330	23,995,983	7,686,949	1,088,990	574,409	5,559,300	236,586,403	117,999,772	431,591,794
$250,000 to $500,000	70	13,726,244	8,457,591	16,685,104	4,766,632	562,790	136,250	2,589,729	166,063,421	75,452,757	288,440,518
$500,000 to $1,000,000	37	20,154,649	2,275,208	21,620,899	10,094,694	257,779	50,912	747,475	122,274,380	27,015,423	204,491,419
$1,000,000 to $5,000,000	25	29,102,780	3,029,824	21,097,714	48,962,507	5,103	921,935	4,389,540	286,465,345	161,494,006	555,468,754
$5,000,000 and over	2	16,031,440	9,170,505	2,691,452	18,038,918	----------	----------	----------	33,797,953	93,670,237	173,400,505
Reporting net income	13,957	195,244,670	70,087,804	224,192,516	142,352,472	9,462,704	2,800,828	23,953,131	1,755,259,772	827,738,508	3,251,092,405
Reporting no net income	9,307	104,772,196	23,488,032	66,262,396	41,219,241	1,777,428	618,462	3,530,368	1,027,556,851	352,541,013	1,621,765,987
Grand total	23,264	300,016,866	93,575,836	290,454,912	183,571,713	11,240,132	3,419,290	27,483,499	2,782,816,623	1,180,279,521	4,872,858,392

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$73, 425, 517	$40, 716, 976	$52, 703, 878	$34, 453, 554	$24, 177, 788	$195, 241, 894	$63, 877, 825	$13, 609, 666	$50, 268, 159
$5,000 to $10,000	18, 040, 331	14, 113, 457	27, 292, 372	31, 216, 282	14, 812, 488	80, 337, 512	33, 263, 407	4, 816, 110	28, 447, 297
$10,000 to $50,000	53, 338, 710	32, 771, 182	84, 536, 354	91, 711, 946	40, 524, 708	217, 813, 521	122, 446, 979	16, 497, 325	105, 949, 654
$50,000 to $100,000	16, 584, 087	13, 942, 789	38, 944, 569	36, 658, 012	36, 500, 936	80, 971, 233	64, 894, 452	2, 690, 243	62, 204, 209
$100,000 to $250,000	27, 618, 963	25, 274, 115	79, 183, 326	84, 630, 484	35, 945, 300	106, 107, 278	77, 474, 033	4, 641, 705	72, 832, 328
$250,000 to $500,000	15, 352, 699	14, 478, 382	72, 311, 710	46, 788, 731	48, 035, 132	57, 537, 682	37, 517, 789	3, 581, 607	33, 936, 182
$500,000 to $1,000,000	10, 443, 626	7, 339, 453	36, 434, 575	8, 329, 517	11, 013, 700	65, 445, 487	65, 485, 061		65, 485, 061
$1,000,000 to $5,000,000	24, 263, 697	23, 306, 769	62, 479, 958	123, 832, 499	52, 687, 093	146, 251, 488	122, 647, 250		122, 647, 250
$5,000,000 and over	533, 000	4, 890, 012	34, 459, 600	5, 278, 636	25, 000, 000	56, 221, 339	47, 017, 918		47, 017, 918
Reporting net income	239, 600, 630	176, 833, 135	488, 346, 342	462, 899, 661	288, 697, 145	1, 005, 927, 434	634, 624, 714	45, 836, 656	588, 788, 058
Reporting no net income	283, 019, 046	121, 400, 132	353, 316, 679	188, 597, 494	158, 132, 673	510, 494, 716	153, 215, 296	146, 410, 049	6, 805, 247
Grand total	522, 619, 676	298, 233, 267	841, 663, 021	651, 497, 155	446, 829, 818	1, 516, 422, 150	787, 840, 010	192, 246, 705	595, 593, 305

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

FINANCE BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCKBROKERS, ETC.

Size of net income	Assets										
	Number of balance sheets tabulated[1]	Cash[2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments: Obligations of States and Territories or political subdivisions thereof	Tax-exempt investments: Securities issued under the Federal farm loan act	Tax-exempt investments: Obligations of the United States or its possessions	Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
Under $5,000	41,057	$826,407,847	$721,197,565	$326,120,090	$106,261,088	$99,699,864	$15,126,021	$234,334,029	$2,312,706,054	$4,740,079,976	$9,381,932,534
$5,000 to $10,000	7,368	438,718,371	120,513,254	102,886,778	34,913,558	60,663,555	5,590,389	161,229,135	708,427,792	2,485,339,843	4,118,282,675
$10,000 to $50,000	10,834	1,667,344,631	481,620,451	336,796,362	125,349,475	249,231,374	32,240,632	716,458,322	2,020,841,049	5,585,007,771	11,214,890,067
$50,000 to $100,000	1,917	757,815,848	225,344,107	145,909,968	52,186,835	127,883,339	8,423,243	251,618,442	841,585,640	3,605,433,686	6,016,201,108
$100,000 to $250,000	1,201	933,427,485	217,706,089	183,886,208	62,152,418	163,931,917	10,910,290	388,943,907	1,050,754,458	3,948,601,001	6,960,313,773
$250,000 to $500,000	366	945,056,968	80,239,674	94,709,659	36,793,841	86,155,868	7,402,289	331,971,240	681,167,553	3,086,118,310	5,349,615,402
$500,000 to $1,000,000	163	868,388,410	93,956,076	155,737,922	35,872,923	77,501,173	1,394,106	186,455,825	399,390,929	4,374,853,086	6,193,550,450
$1,000,000 to $5,000,000	106	735,936,290	46,115,599	192,708,403	10,069,759	198,674,990	1,889,301	593,729,504	503,762,194	7,156,734,800	9,439,620,840
$5,000,000 and over	17	783,603,488	10,431,084	18,803,888	24,434,094	163,403,564	33,450	400,224,550	158,682,223	7,606,783,775	9,166,400,116
Reporting net income	63,029	7,956,699,338	1,997,123,899	1,557,559,278	488,033,991	1,227,145,644	83,009,721	3,264,964,954	8,677,317,892	42,588,952,248	67,840,806,965
Reporting no net income	35,388	1,820,088,047	1,481,373,999	754,258,873	435,464,661	357,497,942	37,605,247	853,211,521	4,751,408,308	9,120,532,887	19,611,441,485
Grand total	98,417	9,776,787,385	3,478,497,898	2,311,818,151	923,498,652	1,584,643,586	120,614,968	4,118,176,475	13,428,726,200	51,709,485,135	87,452,248,450

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$585,084,807	$456,736,118	$909,579,956	$4,627,208,884	$225,113,623	$1,780,130,709	$866,646,884	$68,568,447	$798,078,437
$5,000 to $10,000	173,369,599	79,775,236	262,184,089	2,617,567,371	77,244,406	586,025,153	341,918,204	19,801,383	322,116,821
$10,000 to $50,000	561,185,881	257,722,036	650,432,973	6,169,505,888	286,380,784	1,897,392,881	1,428,149,940	35,880,316	1,392,269,624
$50,000 to $100,000	224,612,768	152,931,213	281,649,371	3,730,615,853	157,326,983	803,915,402	677,571,040	12,421,522	665,149,518
$100,000 to $250,000	230,095,949	116,688,611	395,024,889	4,229,471,632	164,738,047	963,004,031	875,926,126	14,635,512	861,290,614
$250,000 to $500,000	160,339,752	102,261,270	205,913,240	3,441,229,234	133,273,796	679,559,453	628,375,033	1,336,376	627,038,657
$500,000 to $1,000,000	86,898,119	90,089,885	94,222,498	4,720,654,334	97,221,594	465,971,976	642,647,979	4,155,935	638,492,044
$1,000,000 to $5,000,000	119,880,103	163,119,277	148,833,733	7,262,878,363	179,537,308	684,134,154	881,340,021	102,119	881,237,902
$5,000,000 and over	7,574,140	29,502,174	1,999,555	8,571,859,443	4,693,400	232,618,300	318,153,104	.....	318,153,104
Reporting net income	2,149,041,118	1,448,825,820	2,949,840,304	45,370,991,002	1,325,529,941	8,092,752,059	6,660,728,331	156,901,610	6,503,826,721
Reporting no net income	1,751,294,368	1,332,877,579	1,790,180,284	9,490,767,747	630,068,296	3,684,270,084	1,478,533,565	546,550,438	931,983,127
Grand total	3,900,335,486	2,781,703,399	4,740,020,588	54,861,758,749	1,955,598,237	11,777,022,143	8,139,261,896	703,452,048	7,435,809,848

[1] For comparison with the number of corporation income tax returns filed, see Table 17.

[2] Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto*—Continued

NOMINAL CONCERNS—NATURE OF BUSINESS NOT GIVEN

Size of net income	Assets										
	Number of balance sheets tabulated[1]	Cash[2]	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under $5,000	403	$1,477,700	$1,816,507	$4,258,226	$2,974,804	$29,013	$71,393	$367,651	$5,592,672	$4,167,132	$20,755,098
$5,000 to $10,000	34	164,745	907,443	647,575	452,312	79,285		55,500	1,532,390	924,899	4,764,149
$10,000 to $50,000	28	785,124	3,962,270	2,435,615	766,908			21,850	6,370,898	9,483,222	23,825,887
$50,000 to $100,000	4	54,403	172,130	101,798					3,463,158	561,621	4,353,110
$100,000 to $250,000	1	20,304	385					21,606		1,166,844	1,209,139
$250,000 to $500,000	1									592,740	592,740
$500,000 to $1,000,000											
$1,000,000 to $5,000,000											
$5,000,000 and over											
Reporting net income	471	2,502,276	6,858,735	7,443,214	4,194,024	108,298	71,393	466,607	16,959,118	16,896,458	55,500,123
Reporting no net income	1,051	3,676,611	3,356,424	8,866,881	6,522,431	166,261	5,620	1,518,459	34,150,601	46,345,496	104,608,784
Grand total	1,522	6,178,887	10,215,159	16,310,095	10,716,455	274,559	77,013	1,985,066	51,109,719	63,241,954	160,108,907

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit[3]
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under $5,000	$4,276,163	$3,038,239	$935,360	$4,203,433	$808,018	$6,050,719	$3,907,564	$2,464,398	$1,443,166
$5,000 to $10,000	433,513	726,036	226,798	522,141	163,100	1,722,030	1,037,428	66,897	970,531
$10,000 to $50,000	1,396,889	3,081,815	563,904	2,247,065	300,000	9,435,925	7,343,912	543,623	6,800,289
$50,000 to $100,000	127,717	77,585	990,506	1,921,571	2,356,400	2,964,500	429,676	4,514,845	−4,085,169
$100,000 to $250,000			77,500	573,374			558,265		558,265
$250,000 to $500,000						200,000	392,740		392,740
$500,000 to $1,000,000									
$1,000,000 to $5,000,000									
$5,000,000 and over									
Reporting net income	6,234,282	6,923,675	2,794,068	9,467,584	3,627,518	20,373,174	13,669,585	7,589,763	6,079,822
Reporting no net income	12,145,731	9,849,051	6,770,546	6,751,684	12,671,001	70,436,285	19,777,666	33,793,180	−14,015,514
Grand total	18,380,013	16,772,726	9,564,614	16,219,268	16,298,519	90,809,459	33,447,251	41,382,943	−7,935,692

[1] For comparison with the number of corporation income tax returns filed, see Table .170.
[2] Includes cash in till and deposits in bank.
[3] Minus sign (−) indicates deficit.

TABLE 19.—*Corporation returns—Historical comparison 1916–1926,*[1] *by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*

UNITED STATES

Year	Total number of returns	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent 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, 680	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, 061	63. 63	79, 706, 659, 148	71, 345, 147, 899	8, 361, 511, 249	653, 198, 483	2, 505, 565 939	3, 158, 764, 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, 535, 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, 233	58. 81	93, 824, 224, 704	85, 921, 569, 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, 289	2, 029, 423, 744
1921	356, 397	171, 239	48. 05	60, 051, 123, 329	55, 715, 075, 516	4, 336, 047, 813	366, 443, 621	335, 131, 811	701, 575, 432	185, 158	51. 95	31, 198, 150, 203	35, 076, 369, 337	3, 878, 219, 134
1922	382, 883	212, 535	55. 51	80, 331, 679, 917	73, 367, 868, 774	6, 963, 811, 143	775, 310, 154	[2] 8, 466, 114	783, 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
1924	417, 421	236, 389	56. 63	97, 158, 996, 625	89, 572, 344, 333	7, 586, 652, 292	881, 549, 546		881, 549, 546	181, 032	43. 37	22, 070, 497, 262	24, 294, 423, 255	2, 223, 925, 993
1925	430, 072	252, 334	58. 67	113, 692, 083, 216	104, 108, 399, 519	9, 583, 683, 697	1,170,331,206		1, 170, 331, 206	177, 738	41. 33	20, 568, 067, 504	22, 530, 695, 599	1, 962, 628, 095
1926	455, 320	258, 134	56. 69	118, 022, 117, 287	108, 348, 714, 398	9, 673, 402, 889	1,229,797,243		1, 229, 797, 243	197, 186	43. 31	24, 107, 735, 570	26, 276, 445, 872	2, 168, 710, 302

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, 689	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	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, 850	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, 794	2, 800, 001	[2] 32, 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
1924	3, 838	2, 373	61. 83	482, 029, 550	446, 490, 738	35, 538, 812	3, 905, 099		3, 905, 099	1, 465	38. 17	120, 483, 322	130, 315, 665	9, 832, 343
1925	3, 936	2, 569	65. 27	547, 133, 170	504, 203, 280	42, 929, 890	4, 978, 930		4, 978, 930	1, 367	34. 73	108, 524, 795	116, 813, 229	8, 288, 434
1926	4, 133	2, 618	63. 34	547, 389, 104	506, 726, 873	40, 662, 231	4, 860, 556		4, 860, 556	1, 515	36. 66	123, 285, 380	133, 235, 284	9, 949, 904

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	997,544	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	[2] 26,116	39,126	53	49.53	2,100,378	2,292,064	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
1924	140	68	48.57	5,633,205	5,092,311	540,894	52,532		52,532	72	51.43	1,573,472	2,573,695	1,000,223
1925	159	72	45.28	6,955,357	6,383,680	571,677	59,523		59,523	87	54.72	1,082,491	1,453,184	370,693
1926	156	73	46.79	7,282,963	6,609,297	673,666	66,149		66,149	83	53.21	1,901,320	2,281,036	379,716

ARIZONA

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	7,910,202	10,927,709	3,017,507
1918	1,101	417	37.87	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	94,652,426	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	30.86	61,509,719	57,621,250	3,888,469	378,415	[2] 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	8,957,195	629,839		629,839	1,014	64.92	30,265,585	35,817,307	5,551,722
1924	1,525	579	37.97	107,809,101	100,396,460	7,412,641	776,072		776,072	946	62.03	27,915,776	33,290,911	5,375,135
1925	1,451	593	40.87	114,245,312	106,566,023	7,679,289	813,539		813,539	858	59.13	26,645,265	37,455,041	10,809,776
1926	1,505	619	41.13	119,900,143	111,086,867	8,813,276	1,011,325		1,011,325	886	58.87	29,686,760	34,840,995	5,154,235

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	23,999,993	1,181,763	$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918	1,993	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	[2] 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
1924	2,554	1,670	65.39	297,254,152	279,173,989	18,080,163	1,864,449		1,864,449	884	34.61	64,940,242	71,760,881	6,820,639
1925	2,684	1,823	67.92	323,777,685	300,878,206	22,899,479	2,515,334		2,515,334	861	32.08	70,654,283	76,203,448	5,549,165
1926	2,634	1,701	64.58	302,331,830	283,734,786	18,597,044	2,122,827		2,122,827	933	35.42	91,264,387	101,661,199	10,396,812

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49.

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

CALIFORNIA

Year	Total number of returns	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	$42,506,341	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	43.88	357,827,393	435,665,151	77,837,758
1920	14,865	7,872	52.96	3,227,188,188	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,015	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	[2] 156,827	35,465,270	7,909	47.50	737,636,588	826,392,359	88,755,771
1923	18,386	9,834	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
1924	19,737	9,990	50.62	4,485,215,883	4,108,491,030	376,724,853	44,161,442		44,161,442	9,747	49.38	961,078,975	1,078,024,354	116,945,379
1925	20,263	10,539	52.02	4,809,533,009	4,391,707,060	417,825,949	50,533,672		50,533,672	9,724	47.98	966,480,894	1,086,392,868	119,911,974
1926	21,258	10,901	51.28	5,217,404,101	4,790,565,323	426,838,778	54,319,333		54,319,333	10,357	48.72	1,344,545,127	1,483,185,359	138,640,232

COLORADO

1916	7,479	2,986	39.93	$238,993,105	$181,949,887	$57,043,218	$1,115,854		$1,115,854	4,493	60.07	$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	165,788,176	182,616,423	16,828,247
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	56.31	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	[2] 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	201,309,854	25,414,654
1924	6,494	2,891	44.52	707,149,477	646,303,328	60,846,149	7,024,097		7,024,097	3,603	55.48	180,972,193	207,181,403	26,209,210
1925	6,399	2,983	46.62	821,001,998	760,553,993	60,448,005	7,077,070		7,077,070	3,416	53.38	161,788,373	187,947,414	26,159,041
1926	6,580	3,071	46.67	853,411,805	790,539,768	62,872,037	7,811,708		7,811,708	3,509	53.33	182,200,330	203,533,368	21,333,038

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	1,396,898,951	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	162,323,386	12,028,383	53,443,796	65,472,179	1,550	32.30	467,955,823	478,738,742	10,782,919
1919	4,405	3,012	68.38	1,553,856,933	1,378,099,138	175,757,795	13,944,182	25,093,621	39,037,803	1,393	31.62	217,982,006	261,089,505	43,107,499
1920	4,665	2,966	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,364,729	1,699	36.42	498,359,480	557,586,834	59,227,354
1921	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	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	[2] 73,389	10,532,844	2,280	43.62	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
1924	5,782	3,431	59.34	1,210,651,018	1,107,470,344	103,180,674	11,848,127		11,848,127	2,351	40.66	457,406,769	494,198,905	36,792,136
1925	5,958	3,720	62.44	1,578,480,929	1,453,388,067	125,092,862	14,886,873		14,886,873	2,238	37.56	388,402,692	418,946,235	30,543,543
1926	6,280	3,771	60.05	1,683,366,517	1,559,337,139	124,029,378	15,645,630		15,645,630	2,509	39.95	372,502,638	413,446,037	40,943,399

DELAWARE

1916	960	554	57.71	$221,569,789	$85,298,891	$136,270,898	$2,894,425		$2,894,425	406	42.29	$2,238,316	$3,537,004	$1,298,688
1917	1,071	616	57.52	810,771,861	682,294,433	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	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	8,374,759	1,939,002
1919	816	466	57.11	334,790,234	298,110,694	36,679,540	3,051,705	5,537,152	8,588,857	350	42.89	17,887,479	20,500,858	2,613,379
1920	809	401	49.57	329,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,663,003	408	50.43	35,035,785	41,152,812	6,117,027
1921	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	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	[2] 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	368,878,137	41,933,301	3,976,282		3,976,282	528	47.31	48,161,704	57,248,274	9,086,570
1924	991	594	59.94	312,823,052	273,282,142	39,540,910	4,703,290		4,703,290	397	40.06	166,172,300	178,959,763	12,787,463
1925	1,376	780	56.68	502,380,247	441,448,902	60,931,345	7,664,617		7,664,617	596	43.32	52,554,840	63,255,969	10,701,129
1926	1,483	811	54.69	644,263,824	561,367,517	82,896,307	10,815,415		10,815,415	672	45.31	57,163,838	70,648,971	13,485,133

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	265,653,938	231,260,378	34,393,560	1,759,629	$2,357,528	4,117,157	442	35.00	11,230,568	12,944,624	1,714,056
1918	719	552	76.77	177,578,447	162,477,947	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	11,126,854	1,332,284
1919	995	659	66.23	212,922,598	183,175,905	29,746,693	2,380,341	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	24,366,573	1,988,177	1,688,492	3,676,669	494	42.84	56,250,769	59,886,681	3,635,912
1921	1,258	716	56.92	220,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	91,823,143	11,812,424
1922	1,466	822	56.07	299,641,639	269,251,366	30,390,273	3,179,446	[2] 17,451	3,196,897	644	43.93	49,199,153	55,410,795	6,211,642
1923	1,575	923	58.60	291,511,757	247,028,654	44,483,103	5,360,889		5,360,889	652	41.40	48,092,317	53,330,053	5,237,736
1924	1,656	942	56.88	440,399,590	392,942,030	47,457,560	5,745,401		5,745,401	714	43.12	54,626,808	61,306,627	6,679,819
1925	1,753	1,081	61.66	498,652,148	434,158,919	64,493,229	8,119,191		8,119,191	672	38.34	51,488,936	55,999,525	4,510,589
1926	1,888	1,077	57.04	596,908,983	530,921,508	65,987,475	8,671,069		8,671,069	811	42.96	68,253,716	75,987,652	7,733,936

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

FLORIDA

Year	Total number of returns	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	246,324,109	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	[2] 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	43.35	78,608,312	90,463,759	11,855,447
1924	5,224	3,094	59.23	531,412,640	469,069,150	62,343,490	7,006,389		7,006,389	2,130	40.77	86,986,485	101,274,256	14,287,771
1925	8,284	5,478	66.13	1,128,263,644	935,943,305	192,320,339	23,516,457		23,516,457	2,806	33.87	106,024,479	132,570,058	26,545,579
1926	10,853	4,702	43.32	818,159,113	735,520,815	82,638,298	9,624,929		9,624,929	6,151	56.68	343,416,597	416,624,973	73,208,376

GEORGIA

1916	4,758	3,424	71.96	$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	$8,826,790	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	83,470,756	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	57.22	622,586,434	565,811,798	56,774,636	5,964,986	[2] 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
1924	5,099	3,080	60.40	762,367,723	712,206,063	50,161,660	5,536,205		5,536,205	2,019	39.60	271,453,018	293,732,994	22,279,976
1925	5,251	3,354	63.87	986,021,597	918,940,862	67,080,735	7,699,583		7,699,583	1,897	36.13	192,118,135	210,415,533	18,297,398
1926	5,281	3,234	61.24	871,829,236	810,005,463	61,823,773	7,564,471		7,564,471	2,047	38.76	228,593,190	252,115,211	23,522,021

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	68.52	189,325,500	148,402,774	40,922,726	3,096,592	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	53.66	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	[2] 782	1,750,982	253	41.89	36,579,669	41,006,899	4,427,230
1923	586	364	62.11	170,396,163	142,689,581	27,706,582	3,037,316		3,037,316	222	37.89	18,018,652	19,494,472	1,475,820
1924	607	393	64.74	183,491,555	151,961,739	31,529,816	3,625,419		3,625,419	214	35.26	12,960,706	14,069,759	1,109,053
1925	594	380	63.97	160,612,025	138,463,733	22,148,292	2,794,231		2,794,231	214	36.03	31,931,442	34,200,853	2,269,411
1926	633	429	67.77	190,085,080	164,235,617	25,849,463	3,396,249		3,396,249	204	32.23	18,314,054	19,980,752	1,666,698

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	57.38	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	866,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920	1,771	893	50.42	128,387,434	118,603,529	9,783,905	740,061	637,861	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921	1,706	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,464	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	[2] 3,187	462,751	1,138	60.79	38,692,239	44,128,461	5,436,222
1923	1,951	840	43.05	122,961,802	112,630,918	10,330,884	965,874		965,874	1,111	56.95	39,057,882	44,378,170	5,320,288
1924	2,071	902	43.55	128,795,412	121,949,849	6,845,563	680,401		680,401	1,169	56.45	39,417,472	45,246,219	5,828,747
1925	2,279	1,012	44.41	142,932,258	133,918,388	9,013,870	975,132		975,132	1,267	55.59	36,390,764	41,586,738	5,195,974
1926	2,282	991	43.43	146,791,172	139,084,023	7,707,149	837,110		837,110	1,291	56.57	50,174,169	56,393,624	6,219,455

ILLINOIS

1916	21,931	13,451	61.33	$3,168,454,041	$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	7,676,120,612	6,542,362,526	1,133,758,086	53,593,281	$165,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918	20,406	12,920	63.31	8,460,298,970	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	8,656,906,942	677,180,274	55,817,886	93,230,712	149,048,598	7,714	36.51	2,967,631,391	3,112,951,477	145,320,086
1921	22,396	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	4,116,064,205	357,312,053
1922	24,184	14,360	59.38	8,506,567,924	7,835,809,920	670,758,004	75,149,656	[2] 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		82,678,907	9,301	36.85	2,680,948,250	2,817,472,923	136,524,673
1924	26,414	15,959	60.42	11,805,918,009	11,099,863,815	706,054,194	82,467,674		82,467,674	10,455	39.58	1,889,665,982	2,051,325,085	161,659,103
1925	27,239	16,767	61.56	13,362,186,381	12,510,353,908	851,832,473	105,692,356		105,692,356	10,472	38.44	2,044,832,420	2,186,019,704	141,187,284
1926	28,340	16,986	59.94	14,390,967,335	13,489,185,379	901,781,956	116,558,602		116,558,602	11,354	40.06	2,238,434,125	2,398,120,820	159,686,695

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

TABLE 19.—*Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

INDIANA

Year	Total number of returns	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	6,090	70.90	1,357,050,335	1,242,903,859	114,146,476	8,569,053	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	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,946,885	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	34,967,606
1921	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	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	[2] 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	1,586,352,241	136,413,095	15,083,519		15,083,519	3,678	35.37	324,219,913	360,239,016	36,019,103
1924	10,832	6,556	60.52	1,539,297,662	1,424,308,074	114,989,588	12,930,267		12,930,267	4,276	39.48	394,698,388	436,601,877	41,903,489
1925	11,057	6,826	61.73	1,745,148,611	1,609,813,215	135,335,396	15,736,200		15,736,200	4,231	38.27	315,924,094	346,805,135	30,881,041
1926	11,080	6,889	62.18	1,806,530,051	1,677,186,279	129,343,772	15,747,699		15,747,699	4,191	37.82	371,232,875	404,648,925	33,416,050

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	$58,321,696	$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	12,517,328	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	4,759,693	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	4,992,136	9,414,567	3,402	38.23	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	8,839	5,343	60.45	882,251,143	833,184,999	49,066,144	4,731,282	[2] 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	39.32	222,390,726	245,433,161	23,042,435
1924	8,961	4,993	55.72	897,363,718	847,631,843	49,731,875	5,284,901		5,284,901	3,968	44.28	265,893,154	291,182,726	25,289,572
1925	9,048	5,115	56.53	974,948,391	918,689,732	56,258,659	6,302,485		6,302,485	3,933	43.47	241,131,367	265,508,161	24,376,794
1926	8,843	5,060	57.22	1,054,993,782	998,242,567	56,751,215	6,585,785		6,585,785	3,783	42.78	218,045,818	243,079,186	25,033,368

KANSAS

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	3,680	79.93	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	5,270,237
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	7,596,108	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	[2] 30,815	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	87,085,926	10,270,566		10,270,566	1,941	39.40	186,240,432	203,773,160	17,532,728
1924	4,985	3,184	63.87	940,049,723	855,439,011	84,610,712	9,832,973		9,832,973	1,801	36.13	134,592,145	149,943,455	15,351,310
1925	5,003	3,132	62.60	951,362,203	842,145,997	109,216,206	13,442,854		13,442,854	1,871	37.40	159,086,023	172,659,417	13,573,394
1926	5,280	3,253	61.61	1,109,431,594	977,972,670	131,458,924	17,017,077		17,017,077	2,027	38.39	141,554,436	154,443,426	12,888,990

KENTUCKY

1916	5,405	3,439	63.63	$278,007,892	$211,488,773	$66,519,119	$1,303,454		$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	$13,545,372	17,390,723	1,727	30.95	44,825,291	48,995,225	4,169,934
1918	4,307	3,143	72.97	797,866,437	638,044,885	69,821,552	5,740,279	18,238,657	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	64.09	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	[2] 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
1924	5,225	3,226	61.74	674,691,379	609,716,384	64,974,995	7,347,437		7,347,437	1,999	38.26	180,069,318	197,042,194	16,972,876
1925	5,295	3,418	64.56	768,519,671	690,370,930	78,148,741	9,418,224		9,418,224	1,877	35.44	128,198,258	139,681,987	11,483,729
1926	5,479	3,403	62.11	933,657,612	856,454,642	77,202,970	9,612,262		9,612,262	2,076	37.89	194,012,253	208,483,304	14,471,051

LOUISIANA

1916	3,705	2,380	64.24	$211,202,896	$158,569,779	$52,633,117	$1,047,775		$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	$13,379,220	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	2,690	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	753,264,396	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	[2] 99,904	5,483,592	2,407	48.27	278,796,994	323,540,527	44,743,533
1923	5,109	2,841	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
1924	5,155	2,943	57.09	835,279,208	780,842,846	54,436,362	5,934,261		5,934,261	2,212	42.91	227,485,968	252,224,147	24,738,179
1925	5,250	3,121	59.45	1,002,632,063	938,399,125	64,232,938	7,268,660		7,268,660	2,129	40.55	273,482,258	299,634,922	26,152,664
1926	5,657	3,277	57.93	930,187,030	867,689,949	62,497,081	7,554,101		7,554,101	2,380	42.07	312,136,585	338,336,967	26,200,382

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

MAINE

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,084	1,949	63.20	$167,998,563	$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	933	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	352,668,492	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	34,487,166
1922	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	4,540,313	[2] 215,047	4,755,360	1,364	42.38	153,054,220	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
1924	3,444	1,966	57.08	415,086,739	383,738,926	31,347,813	3,533,832		3,533,832	1,478	42.92	125,272,376	138,090,991	12,818,615
1925	3,464	1,945	56.15	478,668,893	439,596,974	39,071,919	4,584,431		4,584,431	1,519	43.85	97,832,514	108,019,333	10,186,819
1926	3,443	1,972	57.28	461,038,812	428,509,838	32,528,974	3,908,753		3,908,753	1,471	42.72	99,757,536	110,221,708	10,464,172

MARYLAND

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	93,967,364	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	821,053,430	755,286,550	65,766,880	7,288,677	[2] 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
1924	5,202	2,933	56.38	924,620,439	841,127,604	83,492,835	9,846,911		9,846,911	2,269	43.62	282,135,388	303,917,920	21,782,532
1925	5,461	3,090	56.58	1,288,344,710	1,184,680,019	103,664,691	12,753,251		12,753,251	2,371	43.42	220,658,595	240,003,827	19,345,232
1926	5,621	3,188	56.72	1,446,204,964	1,328,039,164	118,165,800	14,934,207		14,934,207	2,433	43.28	211,857,379	232,255,539	20,398,160

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	5,256,807,852	614,896,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	445,383,973	67,643,422
1919	13,286	8,894	66.94	5,826,613,819	5,172,057,105	654,556,714	51,101,030	117,830,266	168,931,296	4,392	33.06	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	55,186,544	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	4,913,083,948	415,230,727	47,017,579	[2] 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
1924	17,101	9,412	55.04	4,748,920,203	4,396,710,612	352,209,591	40,796,074		40,796,074	7,689	44.96	1,671,263,423	1,844,919,880	173,656,457
1925	16,444	9,631	58.57	5,436,777,057	5,029,008,094	407,768,963	49,269,096		49,269,096	6,813	41.43	1,315,091,096	1,427,813,180	112,722,084
1926	17,639	9,752	55.29	5,288,582,559	4,905,650,948	382,931,611	48,500,010		48,500,010	7,887	44.71	1,794,801,937	1,940,929,988	146,128,051

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	$97,969,398	$13,792,528
1917	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,892	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	2,345,423,614	2,094,119,198	251,304,416	19,037,623	42,811,466	61,849,089	6,217	54.41	1,219,593,453	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	[2] 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
1924	12,778	7,429	58.14	4,110,638,642	3,612,698,629	497,940,013	59,869,257		59,869,257	5,349	41.86	624,917,342	688,880,461	63,963,119
1925	13,016	8,103	62.26	6,233,867,508	5,470,870,308	762,997,200	96,056,344		96,056,344	4,913	37.74	640,995,436	704,871,474	63,876,038
1926	13,553	8,282	61.11	6,847,081,149	6,174,658,866	672,422,283	88,183,330		88,183,330	5,271	38.89	671,640,771	756,122,023	84,481,252

MINNESOTA

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	7,235	76.27	2,216,876,197	1,943,428,530	273,447,667	13,014,902	$35,883,368	48,898,270	2,251	23.73	150,251,711	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	1,862,975,672	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	2,233,521,506	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	5,019,706	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	1,766,095,708	1,669,213,873	96,881,835	10,932,758	[2] 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
1924	10,800	5,783	53.55	2,176,021,563	2,064,176,920	111,844,643	12,698,035		12,698,035	5,017	46.45	423,207,737	464,541,050	41,333,313
1925	10,733	5,999	55.89	2,304,606,335	2,172,719,936	131,886,399	15,796,494		15,796,494	4,734	44.11	389,833,701	421,643,813	31,810,112
1926	10,965	5,870	53.53	2,245,522,310	2,115,310,656	130,211,654	16,155,550		16,155,550	5,095	46.47	517,264,077	548,319,981	31,055,904

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

MISSISSIPPI

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	1,653	1,148	69.45	$48,355,712	$36,972,856	$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	13,714,159	743,089	$1,184,368	1,927,457	380	20.98	16,105,509	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	260	22.97	18,596,344	20,290,778	1,694,434
1919	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920	1,573	1,015	64.53	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	52.91	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	176,232,398	163,209,043	13,023,355	1,129,012	[2] 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
1924	1,977	1,305	66.01	208,071,860	194,874,445	13,197,415	1,335,653	----------	1,335,653	672	33.99	67,668,848	79,840,065	12,171,217
1925	1,999	1,447	72.39	262,517,745	246,758,970	15,758,775	1,663,545	----------	1,663,545	552	27.61	48,647,514	52,444,803	3,797,289
1926	2,113	1,413	66.87	253,964,041	240,797,601	13,166,440	1,435,100	----------	1,435,100	700	33.13	67,587,493	74,992,447	7,404,954

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	14,840	9,304	62.70	3,058,064,523	2,754,845,249	303,219,274	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	5,038	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	8,806,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619
1922	14,190	8,445	59.51	3,091,617,123	2,887,657,774	203,959,349	22,655,905	[2] 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
1924	15,139	8,906	58.83	3,183,605,164	2,957,705,864	225,899,300	26,039,340	----------	26,039,340	6,233	41.17	616,708,815	672,957,435	56,248,620
1925	15,673	9,372	59.80	3,740,522,477	3,468,038,611	272,483,866	33,347,365	----------	33,347,365	6,301	40.20	574,474,277	623,181,141	48,706,864
1926	16,145	9,160	56.74	3,783,125,956	3,515,615,950	267,510,006	33,947,811	----------	33,947,811	6,985	43.26	704,210,651	755,232,839	51,022,188

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	3,954,547
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	633,625	1,756,820	1,567	46.96	53,643,019	59,639,442	5,996,423
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	13,238,676
1921	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	105,396,619	14,397,838
1922	3,922	1,435	36.59	124,650,846	115,581,434	9,069,415	881,860	[2] 8,818	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	63.16	60,978,797	73,321,912	12,343,115
1924	4,028	1,489	36.97	146,388,526	137,439,964	8,948,562	841,019	----------	841,019	2,539	63.03	51,323,327	60,089,200	8,765,873
1925	3,907	1,609	41.18	166,311,262	154,470,099	11,841,163	1,196,446	----------	1,196,446	2,298	58.82	50,780,718	58,496,933	7,716,215
1926	3,866	1,686	43.61	162,014,998	148,078,081	13,936,917	1,519,524	----------	1,519,524	2,180	56.39	63,610,932	70,253,548	6,642,616

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	2,635,839	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	296,109,793	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	495,363,893	26,166,141	2,642,048	[2] 3,867	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
1924	4,679	2,896	61.89	600,160,239	573,246,325	26,913,914	2,762,866	----------	2,762,866	1,783	38.11	127,323,896	140,440,013	13,116,117
1925	4,583	2,868	62.58	586,991,205	556,600,286	30,390,919	3,317,807	----------	3,317,807	1,715	37.42	129,101,981	141,639,497	12,537,516
1926	4,594	2,815	61.28	607,507,826	580,010,270	27,497,556	3,122,134	----------	3,122,134	1,779	38.72	127,779,028	137,956,790	10,177,762

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	[2] 41,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924
1922	1,268	329	25.95	25,260,095	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	47,703,588	45,144,994	2,558,594	225,107	----------	225,107	819	70.85	12,705,295	15,999,247	3,293,952
1924	1,049	327	31.17	27,529,225	25,867,473	1,661,752	147,158	----------	147,158	722	68.83	13,000,677	16,378,914	3,378,237
1925	1,029	351	34.11	29,135,333	26,793,795	2,341,538	214,831	----------	214,831	678	65.89	13,312,191	19,754,561	6,442,370
1926	969	326	33.64	67,878,962	64,997,861	2,881,101	315,794	----------	315,794	643	66.36	12,556,851	15,633,841	3,076,990

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

NEW HAMPSHIRE

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	2,999,312	287	24.38	13,146,053	14,451,022	1,304,969
1918	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	10,733,344	1,594,443
1919	1,003	727	72.48	211,782,100	186,276,650	25,505,450	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	[2] 17,011	1,138,995	385	35.85	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	33.10	28,282,367	30,798,147	2,515,780
1924	1,175	704	59.91	132,555,501	124,019,605	8,535,896	929,840	----------	929,840	471	40.09	54,283,332	58,675,772	4,392,440
1925	1,198	758	63.27	144,336,485	134,074,863	10,261,622	1,168,632	----------	1,168,632	440	36.73	74,748,387	80,528,765	5,780,378
1926	1,183	715	60.44	147,800,379	138,507,065	9,293,314	1,064,656	----------	1,064,656	468	39.56	81,239,729	89,291,896	8,052,167

NEW JERSEY

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	62.48	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	[2] 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
1924	14,229	8,580	60.30	3,454,552,650	3,194,026,650	260,526,000	30,688,913	----------	30,688,913	5,649	39.70	643,030,967	702,696,578	59,665,611
1925	15,151	9,494	62.66	3,810,671,490	3,479,047,175	331,624,315	39,208,726	----------	39,208,726	5,657	37.34	512,406,389	567,732,593	55,326,204
1926	17,480	10,413	59.57	4,105,186,099	3,763,095,990	342,090,109	42,830,414	----------	42,830,414	7,067	40.43	701,614,746	769,165,412	67,550,666

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	77,131,581	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	45,466,668	3,985,982	306,396	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	[2] 1,611	329,732	491	52.18	17,333,982	20,722,838	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
1924	1,037	413	39.83	48,884,565	46,010,613	2,873,952	270,885	----------	270,885	624	60.17	22,482,884	25,924,100	3,441,216
1925	941	435	46.23	54,243,193	51,070,386	3,172,807	311,179	----------	311,179	506	53.77	13,666,967	16,482,319	2,815,352
1926	1,108	471	42.51	57,107,624	53,399,749	3,707,875	395,119	----------	395,119	637	57.49	15,787,116	19,454,975	3,667,859

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	2,201,153,456	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	54.69	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	5,825,586,112	471,267,898
1921	57,596	27,374	47.53	15,668,883,094	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	[2] 918,447	200,602,150	29,358	45.26	4,914,756,563	5,456,727,690	541,970,527
1923	69,863	40,848	58.47	22,735,983,853	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
1924	75,043	43,406	57.84	24,099,803,322	22,003,261,602	2,096,541,720	246,109,308	----------	246,109,308	31,637	42.16	5,498,111,329	6,018,427,389	520,316,060
1925	79,414	46,838	58.98	28,825,904,969	26,227,486,445	2,598,418,524	322,979,149	----------	322,979,149	32,576	41.02	5,440,763,958	5,896,562,957	455,798,999
1926	89,617	51,424	57.38	29,722,072,617	26,951,187,467	2,770,885,150	356,408,976	----------	356,408,976	38,193	42.62	6,084,457,728	6,601,528,980	517,071,252

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	20,353,098	1,169	22.68	24,218,419	27,609,565	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	114,681,366	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	940,895,173	841,725,936	99,169,237	11,410,349	[2] 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
1924	6,085	3,529	58.00	951,977,205	868,245,682	83,731,523	9,726,312	----------	9,726,312	2,556	42.00	280,428,615	299,918,465	19,489,850
1925	6,267	3,762	60.03	1,155,296,295	1,048,672,968	106,623,327	12,821,971	----------	12,821,971	2,505	39.97	232,867,312	247,403,659	14,536,347
1926	6,450	3,686	57.15	1,212,142,062	1,109,263,284	102,878,778	13,016,769	----------	13,016,769	2,764	42.85	252,467,883	274,480,483	22,012,600

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

NORTH DAKOTA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	88,743,928	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	[2] 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
1924	3,084	1,601	51.91	161,109,179	155,409,573	5,699,606	443,397	----------	443,397	1,483	48.09	35,200,755	39,979,423	4,778,668
1925	3,245	1,684	51.90	169,210,711	161,238,660	7,972,051	547,214	----------	547,214	1,561	48.10	41,851,481	45,833,792	3,982,311
1926	3,445	1,552	45.05	131,654,209	125,080,044	6,574,165	421,660	----------	421,660	1,893	54.95	49,803,581	54,668,363	4,864,782

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	30.64	$132,267,179	$155,301,837	$23,034,658
1917	17,615	13,546	76.90	6,247,325,248	5,310,828,473	936,496,775	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	72.05	6,225,443,057	5,582,256,924	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	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	6,288,735,991	5,728,179,074	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	[2] 731,735	44,701,610	8,895	41.58	1,495,990,864	1,640,652,466	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
1924	22,754	13,369	58.75	5,709,071,700	5,266,261,549	442,810,151	51,129,974	----------	51,129,974	9,385	41.25	1,433,214,168	1,577,775,072	144,560,904
1925	23,239	14,266	61.39	6,884,609,477	6,320,066,413	564,543,064	69,182,027	----------	69,182,027	8,973	38.61	1,185,618,831	1,339,129,771	153,510,940
1926	23,475	14,266	60.77	7,211,098,411	6,680,979,313	530,119,098	66,541,324	----------	66,541,324	9,209	39.23	1,469,759,096	1,582,881,417	113,122,321

OKLAHOMA

1916	7,150	3,431	47.99	$240,799,628	$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	782,368,569	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	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	58.68	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	[2] 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	54.20	340,075,520	394,118,021	54,042,501
1924	5,729	2,929	51.13	568,663,506	529,441,536	39,221,970	3,969,267		3,969,267	2,800	48.87	284,286,282	326,858,080	42,571,798
1925	5,608	3,141	56.01	937,548,903	863,636,742	73,912,161	8,025,171		8,025,171	2,467	43.99	183,943,448	211,275,145	27,331,697
1926	5,835	3,299	56.54	915,819,579	831,518,980	84,300,599	10,327,122		10,327,122	2,536	43.46	402,180,830	435,108,393	32,927,563

OREGON

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	552,358,559	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	10,428,383
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	2,368,688	2,892	59.75	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	[2] 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	14,470,563
1924	5,647	2,733	48.40	491,451,526	462,363,161	29,088,365	3,106,610		3,106,610	2,914	51.60	153,459,311	194,315,555	40,856,244
1925	5,850	2,910	49.74	468,621,795	439,969,312	28,652,483	3,153,701		3,153,701	2,940	50.26	203,425,100	220,298,753	16,873,653
1926	6,144	3,003	48.88	503,667,032	476,800,024	26,867,008	2,994,717		2,994,717	3,141	51.12	197,205,445	218,445,656	21,240,211

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	$279,582,508	$55,724,045
1917	20,834	13,544	65.00	8,860,256,551	7,383,784,912	1,476,471,639	64,582,457	$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	126,268,200	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	36.20	1,459,076,708	1,565,729,570	106,652,862
1921	19,806	9,665	48.80	5,603,662,666	5,171,862,460	431,800,206	36,338,551	36,786,116	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	[2] 616,624	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
1924	23,429	12,988	55.44	9,614,888,078	8,884,359,792	730,528,286	87,512,252		87,512,252	10,441	44.56	1,643,672,879	1,801,829,509	158,156,630
1925	23,502	13,569	57.74	9,907,817,429	9,016,697,943	891,119,486	111,207,111		111,207,111	9,933	42.26	1,633,984,623	1,785,071,675	151,087,052
1926	24,173	13,820	57.17	10,157,118,224	9,215,299,280	941,818,944	122,361,366		122,361,366	10,353	42.83	1,730,695,667	1,881,002,199	150,306,532

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

RHODE ISLAND

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net incom				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	2,133	1,353	63.43	$238,936,962	$167,062,686	$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	76,653,837	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	327,271,364	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	55.88	617,533,269	555,920,092	61,613,177	7,193,593	[2] 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
1924	2,455	1,310	53.36	639,728,647	594,866,924	44,861,723	5,236,749	----------	5,236,749	1,145	46.64	218,779,623	256,101,481	37,321,858
1925	2,503	1,419	56.69	678,751,156	628,375,557	50,375,599	6,018,592	----------	6,018,592	1,084	43.31	209,296,054	233,425,971	24,129,917
1926	2,566	1,368	53.31	616,015,154	572,619,382	43,395,772	5,476,879	----------	5,476,879	1,198	46.69	252,857,642	275,497,730	22,640,088

SOUTH CAROLINA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net incom				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,915	2,390	61.05	$115,837,998	$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	360,891,589	54,561,644	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	63,423,640	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	325,536,734	29,325,430	2,955,984	[2] 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
1924	4,104	2,111	51.44	299,553,199	285,302,402	14,250,797	1,372,469	----------	1,372,469	1,993	48.56	190,546,751	202,981,959	12,435,208
1925	3,924	2,158	55.00	381,883,483	361,880,013	20,003,470	1,912,104	----------	1,912,104	1,766	45.00	157,081,701	169,128,660	12,046,959
1926	3,822	1,768	46.26	341,240,645	325,915,844	15,324,801	1,692,911	----------	1,692,911	2,054	53.74	168,969,612	181,437,800	12,468,188

SOUTH DAKOTA

1916	2,442	1,744	71.42	$29,681,960	$21,757,866	$7,924,094	$155,845	----------	$155,845	698	28.58	$4,054,413	$6,762,566	$2,708,153
1917	2,588	2,172	83.93	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	168,084,528	158,380,081	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	993	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	106,889,097	102,329,391	4,559,706	312,390	[2] 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	4,222,579	296,618	----------	296,618	1,320	46.22	39,254,897	43,317,024	4,062,127
1924	2,970	1,559	52.49	142,824,277	138,031,727	4,792,550	355,445	----------	355,445	1,411	47.51	39,971,418	43,994,342	4,022,924
1925	2,838	1,576	55.53	143,373,964	138,116,714	5,257,250	426,159	----------	426,159	1,262	44.47	35,958,599	39,315,853	3,357,254
1926	2,872	1,354	47.14	87,879,119	84,442,305	3,436,814	256,921	----------	256,921	1,518	52.86	42,861,302	46,787,974	3,926,672

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	775,754,296	706,648,089	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	3,931,825	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	592,514,430	471,907,046	30,607,384	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	[2] 171,657	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
1924	5,100	3,074	60.27	859,818,643	807,729,307	52,089,336	5,789,104	----------	5,789,104	2,026	39.73	247,634,730	268,625,285	20,990,555
1925	4,801	3,047	63.47	1,014,707,692	947,801,229	66,906,463	7,792,719	----------	7,792,719	1,754	36.53	206,591,214	219,268,628	12,677,414
1926	4,955	3,047	61.49	1,005,290,028	938,363,382	66,926,646	8,176,829	----------	8,176,829	1,908	38.51	285,704,624	303,125,151	17,420,527

TEXAS

1916	8,693	5,827	67.03	$493,174,527	$369,592,692	$123,581,835	$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	208,191,837	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	1,411,084,466	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	1[illegible]2,179	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	12,878,360	23,264,395	3,388	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	65,392,138	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	[2] 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
1924	10,787	6,815	63.18	2,484,325,635	2,333,824,045	150,501,590	16,819,180	----------	16,819,180	3,972	36.82	369,928,707	420,505,512	50,576,805
1925	11,245	6,890	61.27	2,735,808,419	2,529,150,225	206,658,194	24,862,385	----------	24,862,385	4,355	38.73	494,545,064	540,458,997	45,913,933
1926	11,970	7,253	60.59	2,728,745,224	2,529,220,697	199,524,527	24,863,040	----------	24,863,040	4,717	39.41	473,996,335	526,187,402	52,191,067

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

UTAH

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,481	1,616	46.42	$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	[2] 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	66,310,686	73,448,334	8,137,648
1924	3,096	1,483	47.90	257,843,670	238,492,115	19,351,555	2,098,811	----------	2,098,811	1,613	52.10	72,626,178	80,353,366	7,727,188
1925	3,120	1,635	52.40	273,586,681	252,289,232	21,297,449	2,431,578	----------	2,431,578	1,485	47.60	67,656,639	77,354,901	9,698,262
1926	3,083	1,537	49.85	264,982,816	246,417,020	18,565,796	2,182,905	----------	2,182,905	1,546	50.15	99,779,329	109,673,638	9,894,309

VERMONT

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	13,568,194	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	47,545,532	5,114,274
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	[2] 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
1924	1,060	683	64.43	130,936,117	121,802,721	9,133,396	1,011,271	----------	1,011,271	377	35.57	31,422,924	35,197,698	3,774,774
1925	1,088	708	65.07	140,853,299	130,615,362	10,237,937	1,218,235	----------	1,218,235	380	34.93	32,210,879	35,680,789	3,469,910
1926	1,096	699	63.78	145,613,879	135,184,557	10,429,322	1,230,132	----------	1,230,132	397	36.22	45,470,036	49,648,087	4,178,051

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	136,977,815	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	68.09	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	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	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	[2] 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
1924	6,018	3,675	61.07	801,547,043	719,461,062	82,085,981	9,392,478	----------	9,392,478	2,343	38.93	320,144,317	347,848,239	27,703,922
1925	6,214	3,834	61.69	1,043,824,300	931,586,294	112,238,006	13,405,461	----------	13,405,461	2,380	38.31	215,217,083	253,856,921	38,639,838
1926	6,358	3,795	59.69	1,112,614,207	976,755,583	135,858,624	17,283,674	----------	17,283,674	2,563	40.31	202,864,868	220,254,140	17,389,272

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	87,782,440	100,692,358	12,909,918
1918	9,287	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	4,744	52.37	1,180,531,957	1,084,526,662	96,005,295	6,967,780	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	[2] 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
1924	10,095	4,855	48.09	931,289,360	876,480,202	54,809,158	5,850,662	----------	5,850,662	5,240	51.91	333,041,562	364,811,871	31,770,309
1925	10,191	5,259	51.61	1,023,072,145	959,233,499	63,838,646	7,122,278	----------	7,122,278	4,932	48.39	272,753,444	302,120,481	29,367,037
1926	10,748	5,305	49.36	1,024,088,618	960,788,107	63,300,511	7,285,819	----------	7,285,819	5,443	50.64	365,543,094	399,046,360	33,503,266

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	65.98	574,811,518	465,267,567	109,543,951	4,591,778	$24,039,927	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	158,550,172	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	9,073,708
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	42,28[illegible],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	37,908,065	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	255,378,374	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	[2] 5,409	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
1924	5,366	2,818	52.52	646,531,930	596,466,758	50,065,172	5,635,527	----------	5,635,527	2,548	47.48	199,225,514	227,253,056	28,027,542
1925	5,205	2,843	54.62	723,896,173	659,370,882	64,525,291	7,632,661	----------	7,632,661	2,362	45.38	147,176,165	170,569,231	23,393,066
1926	5,142	3,000	58.34	814,965,626	738,814,035	76,151,591	9,415,061	----------	9,415,061	2,142	41.66	151,149,183	170,049,164	18,899,981

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

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

WISCONSIN

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
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	76,642,276	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	3,054,148
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	6,099	49.49	1,076,943,607	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	129,878,747	14,034,958	[2] 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
1924	13,144	7,679	58.42	1,785,866,227	1,653,581,352	132,284,875	15,113,200	----------	15,113,200	5,465	41.58	428,650,822	465,570,457	36,919,635
1925	13,489	8,141	60.35	2,159,861,114	1,988,668,227	171,192,887	20,325,149	----------	20,325,149	5,348	39.65	348,366,732	383,444,793	35,078,061
1926	13,827	8,253	59.69	2,268,270,409	2,081,226,768	187,043,641	23,192,758	----------	23,192,758	5,574	40.31	355,777,912	392,409,924	36,632,012

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	563,838	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	64,446,455	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	1,663	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	39,304,601	8,926,569
1922	1,661	710	42.75	52,324,090	47,364,972	4,959,118	463,882	[2] 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
1924	1,527	761	49.84	57,099,988	52,688,047	4,411,941	391,311	----------	391,311	766	50.16	29,139,872	34,469,201	5,329,329
1925	1,451	789	54.38	61,674,819	53,486,961	8,187,858	884,463	----------	884,463	662	45.62	20,467,602	24,332,962	3,865,360
1926	1,418	776	54.72	60,932,474	55,699,805	5,232,669	533,681	----------	533,681	642	45.28	19,765,559	23,334,935	3,569,376

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

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