TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1921

INCLUDING STATISTICS FROM

FEDERAL ESTATE TAX RETURNS

COMPILED UNDER THE DIRECTION OF THE

COMMISSIONER OF INTERNAL REVENUE

WASHINGTON

GOVERNMENT PRINTING OFFICE

1923

ADDITIONAL COPIES

OF THIS PUBLICATION MAY BE PROCURED FROM
THE SUPERINTENDENT OF DOCUMENTS
GOVERNMENT PRINTING OFFICE
WASHINGTON, D. C.
AT
20 CENTS PER COPY

PURCHASER AGREES NOT TO RESELL OR DISTRIBUTE THIS
COPY FOR PROFIT.—PUB. RES. 57, APPROVED MAY 11, 1922

CONTENTS.

CHART: Page.

Showing by income classes the number of personal income-tax returns filed for the calendar year ended December 31, 1921 ..... Frontispiece

OFFICIAL TRANSMITTAL 1

RETURNS FILED 1

Aggregate net income and total tax (individuals and corporations) for each of the years 1917–1921 1

PERSONAL INCOME-TAX RETURNS 2

Distribution by States and Territories and by population 2

Text table—Personal returns, by States and Territories, and per capita distribution, calendar year 1921 2–3

Simple and cumulative distribution, by income classes 4

Text table—Simple and cumulative distribution of personal returns, by income classes, calendar year 1921 4–5

Classification by sex and family relationship 5

Text table—Distribution of personal returns, by sex and family relationship, calendar year 1921 5

Income exempt from normal tax 6

Text table—Net income exempt from and amount subject to normal tax, personal returns, calendar year 1921 6

Service, business, and property as sources of income 6

Text table—Distribution by sources, personal income, calendar year 1921 6

Sources of income and deductions by income classes 7

Text tables—

Distribution by sources of income and deductions, by income classes, calendar year 1921 7

Distribution of personal income, by sources and income classes, calendar year 1921 8

Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1921 9

Income from business 9

Text table—Income reported from business pursuits, personal returns, calendar year 1921 9

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS 10

CORPORATION INCOME-TAX RETURNS 10

Corporations distributed by industrial groups 10

Text table—Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1921 10–11

Income and deductions 12

Text tables—

Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1921 12–13

Percentage distribution of corporation income by nature of deductions and by industrial groups, calendar year 1921 13

Income on Federal obligations not wholly exempt from tax 14

Income wholly exempt from tax 14

Corporation returns distributed by size of net income 14

Text table—Corporation returns distributed by size of net income, calendar year 1921 14

Corporations reporting invested capital 15

Text table—Corporations reporting invested capital distributed by industrial groups, calendar year 1921 15–16

INCOME RETURNS BY STATES 16

Combined personal and corporation income and tax 16

Text table—Personal and corporation income and tax by States and Territories, calendar year 1921 17

Page.
INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS 17
Text tables—
Income from sources within the United States and its possessions..... 18
Income from sources in foreign countries..... 18
SUMMARY OF INCOME AND TAX REPORTED BY YEARS..... 18
Text tables—
Number of personal returns, calendar years 1914–1921, by income classes..... 18
Returns of net income by years—personal and corporation..... 19
Income-tax yield by years, personal, partnership, and corporation ... 19
Personal returns, net income reported for calendar years 1916–1921, by income classes..... 20–21
Personal returns, tax yield for calendar years 1916–1921, by income classes..... 21–22
Personal returns, average tax and average rate of tax per individual, calendar years 1916–1921, by income classes..... 22–23
Personal returns, income by sources for calendar years 1916–1921..... 23–24
PERSONAL RETURNS BY COUNTIES AND CITIES..... 25
FEDERAL ESTATE TAX RETURNS..... 25–26
Text tables—A–E:
A. Returns of resident decedents distributed by size of net estate, showing form of property and nature of deduction..... 27–30
B. Returns of non-resident decedents, distributed by size of net estate. 31
C. Returns of resident decedents, distributed by collection districts... 32–33
D. Returns of non-resident decedents, distributed by collection districts..... 34–35
E. Simple and cumulative distribution by size of net estate, resident and non-resident decedents..... 36

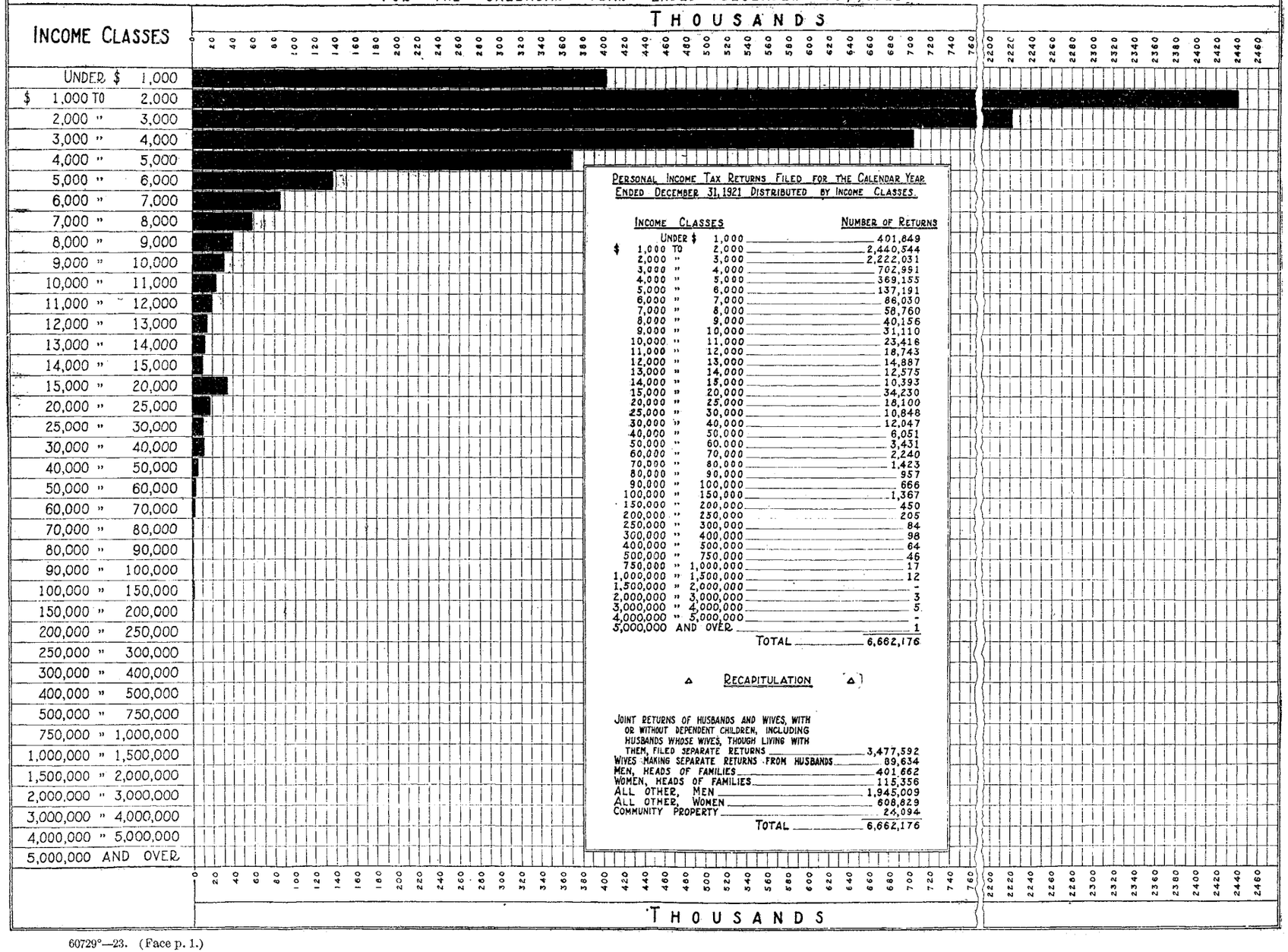
BASIC TABLES.

PERSONAL RETURNS:
United States tables—1–7:
1. Distribution by States..... 38–39
2. Distribution by income classes..... 40–41
3. Simple and cumulative distribution by income classes..... 42–43
4. Sex and family relationship—Distribution by States..... 44–47
5. Sex and family relationship—Distribution by income classes..... 48–51
6. Distribution by sources and by States..... 52–53
7. Distribution by sources and by income classes..... 54–55
States and Territories tables—13, 14.
13. Distribution by income classes..... 122–155
14. Returns by years..... 156–163
Counties and cities tables—15, 16.
15. Distribution by counties..... 164–177
16. Distribution by cities..... 178–185
CORPORATION RETURNS:
United States tables — 8, 9, 11:
8. Distribution by States..... 56–57
9. Distribution by industries..... 58–65
11. Distribution by size of net income by industrial groups..... 100–106
States and Territories tables—10, 12.
10. Distribution by industrial groups..... 66–99
12. Returns by years..... 107–121

CHART SHOWING BY INCOME CLASSES

THE NUMBER OF PERSONAL INCOME TAX RETURNS FILED

FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1921



PERSONAL INCOME TAX RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1921 DISTRIBUTED BY INCOME CLASSES.

INCOME CLASSES	NUMBER OF RETURNS
UNDER $ 1,000	401,849
$ 1,000 TO 2,000	2,440,544
2,000 " 3,000	2,222,031
3,000 " 4,000	702,951
4,000 " 5,000	369,155
5,000 " 6,000	137,191
6,000 " 7,000	86,030
7,000 " 8,000	58,760
8,000 " 9,000	40,156
9,000 " 10,000	31,110
10,000 " 11,000	23,416
11,000 " 12,000	18,743
12,000 " 13,000	14,887
13,000 " 14,000	12,575
14,000 " 15,000	10,393
15,000 " 20,000	34,230
20,000 " 25,000	18,100
25,000 " 30,000	10,848
30,000 " 40,000	12,047
40,000 " 50,000	6,051
50,000 " 60,000	3,431
60,000 " 70,000	2,240
70,000 " 80,000	1,423
80,000 " 90,000	957
90,000 " 100,000	666
100,000 " 150,000	1,367
150,000 " 200,000	450
200,000 " 250,000	205
250,000 " 300,000	84
300,000 " 400,000	98
400,000 " 500,000	64
500,000 " 750,000	46
750,000 " 1,000,000	17
1,000,000 " 1,500,000	12
1,500,000 " 2,000,000	-
2,000,000 " 3,000,000	3
3,000,000 " 4,000,000	5
4,000,000 " 5,000,000	-
5,000,000 AND OVER	1
TOTAL	6,662,176

RECAPITULATION

JOINT RETURNS OF HUSBANDS AND WIVES, WITH OR WITHOUT DEPENDENT CHILDREN, INCLUDING HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS	3,477,592
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	89,634
MEN, HEADS OF FAMILIES	401,662
WOMEN, HEADS OF FAMILIES	115,356
ALL OTHER, MEN	1,945,009
ALL OTHER, WOMEN	608,829
COMMUNITY PROPERTY	24,094
TOTAL	6,662,176

STATISTICS OF INCOME, CALENDAR YEAR 1921.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 4, 1923.

SIR: I have the honor to transmit the following statistical report of economic data compiled from the returns of individuals, corporations, and partnerships reporting net income for the calendar year ended December 31, 1921. There are also included herein tables prepared from the Federal estate-tax returns filed during the year.

RETURNS FILED.

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1921, was 6,662,176. The aggregate net income reported by these returns was $19,577,212,528, and the tax (normal tax and surtax) amounted to $719,387,106. As compared with 1920, the above figures show a falling off of 597,768 in the number of returns filed, and a reduction in the total net income reported amounting to $4,158,416,655, as well as a decrease of $355,666,580 in the total tax.

The number of corporation income-tax returns for the calendar year 1921, other than those of personal service corporations, was 356,397. Of these, 171,239 reported net income amounting to $4,336,047,813; income tax $366,443,621; war-profits and excess-profits tax $335,131,811; total tax $701,575,432.

For the calendar year 1920 the number of corporation returns was 345,595, of which 203,233 reported net income totaling $7,902,654,813 and tax aggregating $1,625,234,643.

The aggregate net income and total tax (individuals and corporations) for each of the years 1917–1921, inclusive, are as follows:

Year.	Net income.	Increase or decrease.	Income and profits tax.	Increase or decrease.
1917	$24,382,743,418	.....	$2,833,938,723	.....
1918	24,286,150,604	−$96,592,814	4,286,486,257	$1,452,547,534
1919	29,270,909,906	4,984,759,302	3,444,971,682	−841,514,575
1920	31,638,283,996	2,367,374,090	2,700,288,329	−744,683,353
1921	23,913,260,341	−7,725,023,655	1,420,962,538	−1,279,325,791

PERSONAL INCOME-TAX RETURNS.

In the following table is visualized the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population reported by the Fourteenth Census of the United States, 1920. As relating to the entire popu-

lation of the United States subject to Federal income tax, the proportion filing returns was 6.28 per cent. The per capita net income reported was $184.65 and the per capita income tax was $6.79.

On the basis of returns filed, the average net income reported for 1921 was $2,938.56, the average amount of tax $107.98, and the average tax rate 3.67 per cent.

Personal returns, by States and Territories, and per capita distribution, calendar year 1921.

States and Territories.	Population census 1920.	Returns.		Net income.		Tax.	
		Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.
Alabama	2,348,174	43,009	0.65	$117,108,806	0.60	$2,713,826	0.38
Alaska	54,899	(1)	.....	(1)	.....	(1)	.....
Arizona	334,162	18,477	.28	48,310,197	.25	516,637	.07
Arkansas	1,752,204	33,830	.51	92,616,903	.47	1,866,164	.26
California	3,426,861	386,082	5.79	1,168,021,448	5.97	36,438,432	5.06
Colorado	939,629	69,676	1.05	174,490,980	.89	3,862,862	.54
Connecticut	1,380,631	123,269	1.85	343,017,180	1.75	10,633,045	1.48
Delaware	223,003	15,889	.24	43,676,893	.22	1,284,365	.18
District of Columbia	437,571	89,966	1.35	248,345,804	1.27	7,704,564	1.08
Florida	968,470	42,249	.63	119,557,316	.61	2,929,409	.41
Georgia	2,895,832	67,719	1.02	180,311,466	.92	3,892,645	.54
Hawaii	255,912	11,481	.17	37,840,014	.19	1,451,776	.20
Idaho	431,866	22,976	.34	49,737,718	.25	493,658	.07
Illinois	6,485,280	611,558	9.18	1,833,920,436	9.37	68,574,351	9.53
Indiana	2,930,390	150,300	2.26	406,242,138	2.08	8,973,653	1.25
Iowa	2,404,021	111,483	1.67	313,762,935	1.60	5,837,960	.81
Kansas	1,769,257	88,785	1.33	217,237,297	1.11	3,392,429	.47
Kentucky	2,416,630	69,496	1.06	192,273,937	.98	4,297,470	.60
Louisiana	1,798,509	67,960	1.02	197,897,146	1.01	5,304,522	.74
Maine	768,014	44,397	.67	124,628,679	.64	3,974,861	.55
Maryland	1,449,661	112,963	1.69	368,691,062	1.88	14,537,303	2.03
Massachusetts	3,852,356	388,442	5.83	1,153,008,156	5.89	46,534,644	6.47
Michigan	3,668,412	250,147	3.75	657,779,854	3.36	24,197,840	3.36
Minnesota	2,387,125	124,501	1.86	340,833,699	1.74	8,697,117	1.21
Mississippi	1,790,618	25,614	.38	60,104,438	.31	1,069,136	.15
Missouri	3,404,055	172,519	2.59	499,911,004	2.55	14,660,351	2.04
Montana	548,889	36,907	.55	81,527,662	.42	1,051,863	.15
Nebraska	1,296,372	71,853	1.08	179,905,513	.92	3,328,145	.46
Nevada	77,407	9,719	.15	22,455,508	.11	329,296	.05
New Hampshire	443,083	32,410	.49	82,352,496	.42	1,759,290	.24
New Jersey	3,155,900	269,096	4.04	856,856,058	4.38	33,258,294	4.62
New Mexico	360,350	11,780	.18	27,838,165	.14	351,629	.05
New York	10,385,227	1,066,637	16.01	3,617,757,104	18.48	210,768,379	29.30
North Carolina	2,559,123	44,161	.66	127,992,951	.65	3,760,499	.52
North Dakota	646,872	18,440	.28	43,032,753	.22	485,783	.07
Ohio	5,759,394	367,096	5.51	1,060,027,926	5.41	33,574,094	4.67
Oklahoma	2,028,283	69,381	1.04	191,816,067	.98	4,206,507	.58
Oregon	783,389	62,804	.94	159,574,639	.82	4,951,580	.68
Pennsylvania	8,720,017	621,103	9.32	1,937,291,858	9.91	84,660,220	11.76
Rhode Island	604,397	48,057	.72	157,568,411	.80	9,236,328	1.28
South Carolina	1,683,724	25,160	.38	68,255,825	.35	1,246,523	.17
South Dakota	636,547	21,681	.33	47,087,498	.24	524,653	.07
Tennessee	2,337,885	60,949	.91	170,969,895	.87	3,984,051	.55
Texas	4,663,228	200,188	3.00	536,897,427	2.74	12,667,894	1.76
Utah	449,396	26,128	.39	62,713,461	.32	842,904	.12
Vermont	352,428	17,746	.27	47,561,557	.24	1,155,767	.16
Virginia	2,309,187	76,257	1.14	208,331,701	1.07	4,161,116	.58
Washington	1,356,621	115,688	1.74	262,109,642	1.34	4,909,857	.68
West Virginia	1,463,701	75,277	1.13	207,157,054	1.06	4,579,113	.64
Wisconsin	2,632,067	148,457	2.23	379,754,222	1.94	8,971,044	1.25
Wyoming	194,402	22,413	.34	51,051,629	.26	783,257	.11
Total	106,021,431	6,662,176	100.00	19,577,212,528	100.00	719,387,106	100.00

[1] Alaska included in Washington.

Personal returns, by States and Territories, and per capita distribution, calendar year 1921—Continued.

States and Territories.	Per cent of population filing returns.	Average net income per return.	Average amount of tax per return.	Per capita net income reported.	Per capita income tax.
Alabama	1.83	$2,722.89	$63.10	$49.87	$1.16
Alaska	.....	(1)	.....	(1)	(1)
Arizona	5.53	2,614.61	27.96	144.57	1.55
Arkansas	1.93	2,737.72	55.17	52.86	1.07
California	11.27	3,025.26	94.38	340.84	10.63
Colorado	7.42	2,504.32	55.44	185.70	4.11
Connecticut	8.93	2,782.67	86.26	248.44	7.70
Delaware	7.13	2,748.88	80.83	195.86	5.76
District of Columbia	20.56	2,760.44	85.64	567.54	17.61
Florida	4.36	2,829.83	69.32	123.45	3.02
Georgia	2.34	2,662.64	57.48	62.27	1.34
Hawaii	4.49	3,295.88	126.45	147.86	5.67
Idaho	5.32	2,164.77	21.49	115.17	1.14
Illinois	9.43	2,998.77	112.13	282.78	10.57
Indiana	5.13	2,702.88	59.70	138.63	3.06
Iowa	4.64	2,814.45	52.37	130.52	2.43
Kansas	5.02	2,446.78	38.21	122.78	1.92
Kentucky	2.88	2,766.69	61.84	79.56	1.78
Louisiana	3.78	2,911.97	78.05	110.03	2.95
Maine	5.78	2,807.14	89.53	162.27	5.18
Maryland	7.79	3,263.82	128.69	254.33	10.03
Massachusetts	10.08	2,968.28	119.80	299.29	12.08
Michigan	6.82	2,629.57	96.73	179.30	6.60
Minnesota	5.22	2,737.60	69.86	142.78	3.64
Mississippi	1.43	2,346.55	41.74	33.57	.60
Missouri	5.07	2,897.72	84.98	146.86	4.31
Montana	6.72	2,209.00	28.50	148.53	1.92
Nebraska	5.54	2,503.76	46.32	138.78	2.57
Nevada	12.56	2,310.43	33.88	290.10	4.25
New Hampshire	7.31	2,540.96	54.28	185.86	3.97
New Jersey	8.53	3,184.20	123.59	271.51	10.54
New Mexico	3.27	2,363.17	29.85	77.25	.98
New York	10.27	3,391.73	197.60	348.35	20.29
North Carolina	1.73	2,898.33	85.15	50.01	1.47
North Dakota	2.85	2,333.66	26.34	66.52	.75
Ohio	6.37	2,887.57	91.46	184.05	5.83
Oklahoma	3.42	2,764.68	60.63	94.57	2.07
Oregon	8.02	2,540.84	78.84	203.70	6.32
Pennsylvania	7.12	3,119.08	136.30	222.16	9.70
Rhode Island	7.95	3,278.71	192.20	260.70	15.28
South Carolina	1.49	2,712.87	49.54	40.54	.74
South Dakota	3.41	2,171.83	24.20	73.97	.82
Tennessee	2.61	2,805.13	65.37	73.13	1.70
Texas	4.29	2,681.94	63.28	115.13	2.72
Utah	5.81	2,400.24	32.26	139.55	1.88
Vermont	5.04	2,680.13	65.12	134.95	3.28
Virginia	3.30	2,731.97	54.57	90.22	1.80
Washington	8.53	2,265.66	42.44	193.21	3.62
West Virginia	5.14	2,751.93	60.83	141.52	3.13
Wisconsin	5.64	2,558.00	60.43	144.27	3.41
Wyoming	11.53	2,277.77	34.95	262.61	4.03
Total	6.28	2,938.56	107 98	184.65	6.79

[1] Alaska included in Washington

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

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

Simple and cumulative distribution of personal returns, by income classes, calendar year 1921.

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	401,849	6.03	6,662,176	401,849	100.00	6.03
$1,000 to $2,000	2,440,544	36.63	6,260,327	2,842,393	93.97	42.66
$2,000 to $3,000	2,222,031	33.35	3,819,783	5,064,424	57.34	76.01
$3,000 to $5,000	1,072,146	16.09	1,597,752	6,136,570	23.99	92.10
$5,000 to $10,000	353,247	5.31	525,606	6,489,817	7.90	97.41
$10,000 to $25,000	132,344	1.99	172,359	6,622,161	2.59	99.40
$25,000 to $50,000	28,946	.4342	40,015	6,651,107	.6000	99.8342
$50,000 to $100,000	8,717	.1307	11,069	6,659,824	.1658	99.9649
$100,000 to $150,000	1,367	.0205	2,352	6,661,191	.0351	99.9854
$150,000 to $300,000	739	.0110	985	6,661,930	.0146	99.9964
$300,000 to $500,000	162	.0024	246	6,662,092	.0036	99.9988
$500,000 to $1,000,000	63	.0009	84	6,662,155	.0012	99.9997
$1,000,000 and over	21	.0003	21	6,662,176	.0003	100.00
Total	6,662,176	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	$213,849,934	1.09	$19,577,212,528	$213,849,934	100.00	1.09
$1,000 to $2,000	3,620,761,768	18.49	19,363,362,594	3,834,611,702	98.91	19.58
$2,000 to $3,000	5,325,931,265	27.21	15,742,600,826	9,160,542,967	80.42	46.79
$3,000 to $5,000	4,054,891,244	20.71	10,416,669,561	13,215,434,211	53.21	67.50
$5,000 to $10,000	2,378,759,237	12.16	6,361,778,317	15,594,193,448	32.50	79.66
$10,000 to $25,000	1,958,156,206	10.00	3,983,019,080	17,552,349,654	20.34	89.66
$25,000 to $50,000	979,629,305	5.00	2,024,862,874	18,531,978,959	10.34	94.66
$50,000 to $100,000	582,230,218	2.97	1,045,233,569	19,114,209,177	5.34	97.63
$100,000 to $150,000	163,520,999	.84	463,003,351	19,277,730,176	2.37	98.47
$150,000 to $300,000	145,948,047	.75	299,482,352	19,423,678,223	1.53	99.22
$300,000 to $500,000	61,342,550	.31	153,534,305	19,485,020,773	.78	99.53
$500,000 to $1,000,000	42,780,426	.22	92,191,755	19,527,801,199	.47	99.75
$1,000,000 and over	49,411,329	.25	49,411,329	19,577,212,528	.25	100.00
Total	19,577,212,528	100.00				

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	$173,678	0.03	$719,387,106	$173,678	100.00	0.03
$1,000 to $2,000	29,160,654	4.05	719,213,428	29,334,332	99.97	4.08
$2,000 to $3,000	20,712,373	2.88	690,052,774	50,046,705	95.92	6.96
$3,000 to $5,000	42,743,604	5.94	669,340,401	92,790,309	93.04	12.90
$5,000 to $10,000	68,871,422	9.57	626,596,797	161,661,731	87.10	22.47
$10,000 to $25,000	126,886,410	17.64	557,725,375	288,548,141	77.53	40.11
$25,000 to $50,000	112,909,840	15.70	430,838,965	401,457,981	59.89	55.81
$50,000 to $100,000	115,711,635	16.08	317,929,125	517,169,616	44.19	71.89
$100,000 to $150,000	52,330,056	7.27	202,217,490	569,499,672	28.11	79.16
$150,000 to $300,000	61,495,988	8.55	149,887,434	630,995,660	20.84	87.71
$300,000 to $500,000	31,859,630	4.43	88,391,446	662,855,290	12.29	92.14
$500,000 to $1,000,000	25,112,090	3.49	56,531,816	687,967,380	7.86	95.63
$1,000,000 and over	31,419,726	4.37	31,419,726	719,387,106	4.37	100.00
Total	719,387,106	100.00				

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS).

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

Distribution of personal returns, by sex and family relationship, calendar year 1921.

Status of family relationship.	Returns.		Net income.		Tax.	
	Number.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns	3,477,592	52.20	$12,448,419,490	63.59	$442,214,092	61.47
Wives making separate returns from husbands	89,634	1.35	486,169,923	2.48	43,521,348	6.04
Heads of families, men	401,662	6.03	1,066,536,564	5.45	27,852,616	3.87
Heads of families, women	115,356	1.73	309,461,003	1.58	10,848,457	1.51
All other, men	1,945,009	29.19	3,788,543,065	19.35	124,710,007	17.34
All other, women	608,829	9.14	1,302,397,698	6.65	58,610,664	8.15
Community property income	24,094	.36	175,684,785	.90	11,629,922	1.62
Total	6,662,176	100.00	19,577,212,528	100.00	719,387,106	100.00

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income not subject to normal tax on account of personal exemptions, dividends, and interest on Government obligations not wholly exempt from tax, is shown in the following table:

Net income exempt from and amount subject to normal tax, personal returns, calendar year 1921.

Status of income.	Amount.	Per cent of total net income.
Net income specifically exempt from normal tax:		
Personal exemption and credit for dependents	$14,191,855,700	.....
Dividends	2,476,952,399	.....
Interest on Government obligations not wholly exempt from tax	46,994,406	.....
Total specific exemptions	16,715,802,505	.....
Less amount in excess of net income	2,713,737,519	.....
Net income exempt from normal tax	14,002,064,986	71.52
Net income subject to normal tax	5,575,147,542	28.48
Total net income	19,577,212,528	100.00

SERVICE, BUSINESS, AND PROPERTY AS SOURCES OF INCOME (PERSONAL RETURNS).

In the table immediately following is shown the distribution of the net income reported according to its origin; that is, whether from personal service or from property.

Distribution by sources, personal income, calendar year 1921.

Source of income.	Amount.	Per cent of total income.
Personal service:		
Salaries, wages, commissions, bonuses, directors' fees, etc.	$13,813,169,165	59.21
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property, and income received from fiduciaries	4,170,363,591	17.88
Total	17,983,532,756	77.09
Property:		
Rents and royalties	1,177,957,882	5.05
Interest on bonds, notes, etc.	1,690,338,895	7.25
Dividends	2,476,952,399	10.61
Total	5,345,249,176	22.91
Total income	23,328,781,932	100.00
General deductions	3,751,569,404	16.08
Net income	19,577,212,528	83.92

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

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

Distribution by sources of income and deductions, by income classes, calendar year 1921.

Income classes.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.
Under $1,000	$514,958,745	54.94	$422,275,723	45.06
$1,000 to $2,000	3,584,419,757	89.85	405,072,356	10.15
$2,000 to $3,000	5,241,483,412	89.60	608,429,203	10.40
$3,000 to $5,000	3,837,084,008	82.74	800,423,814	17.26
$5,000 to $10,000	2,093,184,885	73.17	767,473,368	26.83
$10,000 to $20,000	1,223,933,871	63.26	710,718,553	36.74
$20,000 to $40,000	771,432,177	55.00	631,074,571	45.00
$40,000 to $60,000	280,092,349	48.52	297,176,537	51.48
$60,000 to $80,000	147,396,801	45.34	177,706,507	54.66
$80,000 to $100,000	84,436,795	44.76	104,191,388	55.24
$100,000 to $150,000	88,097,458	39.91	132,617,052	60.09
$150,000 to $200,000	37,880,578	36.82	64,987,945	63.18
$200,000 to $250,000	20,744,466	33.80	40,628,416	66.20
$250,000 to $300,000	11,249,550	37.87	18,456,096	62.13
$300,000 to $500,000	23,807,018	25.90	68,098,092	74.10
$500,000 to $1,000,000	16,184,731	28.37	40,871,786	71.63
$1,000,000 to $1,500,000	4,401,963	29.45	10,544,610	70.55
$1,500,000 to $2,000,000	.....	.....	.....	.....
$2,000,000 and over	2,744,192	5.81	44,503,159	94.19
Total	17,983,532,756	77.08	5,345,249,176	22.92

Distribution by sources of income and deductions, by income classes, calendar year 1921—Continued.

Income classes.	Total income.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
Under $1,000	$937,234,468	$723,384,534	77.18	$213,849,934	22.82
$1,000 to $2,000	3,989,492,113	368,730,345	9.24	3,620,761,768	90.76
$2,000 to $3,000	5,849,912,615	523,981,350	8.96	5,325,931,265	91.04
$3,000 to $5,000	4,637,507,822	582,616,578	12.56	4,054,891,244	87.44
$5,000 to $10,000	2,860,658,253	481,899,016	16.85	2,378,759,237	83.15
$10,000 to $20,000	1,934,652,424	379,989,527	19.64	1,554,662,897	80.36
$20,000 to $40,000	1,402,506,748	288,646,529	20.58	1,113,860,219	79.42
$40,000 to $60,000	577,268,886	120,521,824	20.88	456,747,062	79.12
$60,000 to $80,000	325,103,308	74,277,754	22.85	250,825,554	77.15
$80,000 to $100,000	188,628,183	44,708,186	23.70	143,919,997	76.30
$100,000 to $150,000	220,714,510	57,193,511	25.91	163,520,999	74.09
$150,000 to $200,000	102,868,523	25,433,006	24.72	77,435,517	75.28
$200,000 to $250,000	61,372,882	15,687,912	25.56	45,684,970	74.44
$250,000 to $300,000	29,705,646	6,878,086	23.15	22,827,560	76.85
$300,000 to $500,000	91,905,110	30,562,560	33.25	61,342,550	66.75
$500,000 to $1,000,000	57,056,517	14,276,091	25.02	42,780,426	74.98
$1,000,000 to $1,500,000	14,946,573	2,102,394	14.07	12,844,179	85.93
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....
$2,000,000 and over	47,247,351	10,680,201	22.60	36,567,150	77.40
Total	23,328,781,932	3,751,569,404	16.08	19,577,212,528	83.92

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

Distribution of personal income, by sources and income classes, calendar year 1921.

Income classes.	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks and bonds.
Under $1,000	$321,336,288	$118,976,642	$35,958,353	$38,687,462
$1,000 to $2,000	3,243,836,486	255,152,738	64,351,011	21,079,522
$2,000 to $3,000	4,557,288,548	504,808,881	131,467,747	47,918,236
$3,000 to $5,000	2,859,188,037	671,340,314	205,838,250	100,717,407
$5,000 to $10,000	1,342,428,026	402,162,409	245,779,077	102,815,373
$10,000 to $20,000	739,488,597	203,725,400	211,339,251	69,380,623
$20,000 to $40,000	432,377,205	114,939,390	179,099,464	45,016,118
$40,000 to $60,000	141,721,538	38,292,212	82,954,230	17,124,369
$60,000 to $80,000	69,183,289	17,413,250	53,245,226	7,555,036
$80,000 to $100,000	36,959,421	10,451,395	33,288,987	3,736,992
$100,000 to $150,000	35,031,445	11,686,903	37,751,740	3,627,370
$150,000 to $200,000	13,070,218	3,819,615	19,235,446	1,755,299
$200,000 to $250,000	8,030,747	2,785,738	9,451,914	476,067
$250,000 to $300,000	2,999,694	2,399,279	5,306,958	543,628
$300,000 to $500,000	5,624,235	3,090,472	13,493,482	1,598,829
$500,000 to $1,000,000	1,873,412	4,249,156	9,592,904	469,259
$1,000,000 to $1,500,000	352,856	1,021,825	2,958,814	65,468
$1,500,000 to $2,000,000	.....	.....	.....	.....
$2,000,000 and over	2,379,123	.....	73,454	291,615
Total	13,813,169,165	2,366,318,610	1,341,186,308	462,858,673

Distribution of personal income, by sources and income classes, calendar year 1921—Continued.

Income classes.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
Under $1,000	$116,652,120	$168,395,621	$137,227,982	$937,234,468
$1,000 to $2,000	151,391,796	66,325,058	187,355,502	3,989,492,113
$2,000 to $3,000	240,115,413	97,084,540	271,229,250	5,849,912,615
$3,000 to $5,000	248,866,148	230,009,270	321,548,396	4,637,507,822
$5,000 to $10,000	171,850,952	349,231,315	246,391,101	2,860,658,253
$10,000 to $20,000	107,953,738	407,565,766	195,199,049	1,934,652,424
$20,000 to $40,000	70,605,214	409,556,238	150,913,119	1,402,506,748
$40,000 to $60,000	25,446,558	208,162,957	63,567,022	577,268,886
$60,000 to $80,000	13,260,527	129,500,747	34,945,233	325,103,308
$80,000 to $100,000	7,496,676	78,235,249	18,459,463	188,628,183
$100,000 to $150,000	8,257,046	100,568,997	23,791,009	220,714,510
$150,000 to $200,000	4,936,166	49,960,272	10,091,507	102,868,523
$200,000 to $250,000	2,013,963	31,898,612	6,715,841	61,372,882
$250,000 to $300,000	464,146	15,219,643	2,772,307	29,705,646
$300,000 to $500,000	2,268,217	55,429,204	10,400,671	91,905,110
$500,000 to $1,000,000	4,356,613	31,353,986	5,161,187	57,056,517
$1,000,000 to $1,500,000	1,233	9,956,287	587,090	14,946,573
$1,500,000 to $2,000,000	.....	.....	.....	.....
$2,000,000 and over	2,021,356	38,498,637	3,983,166	47,247,351
Total	1,177,957,882	2,476,952,399	1,690,338,895	23,328,781,932

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

Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1921.

Income classes.	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks and bonds.	Rents, and royalties.	Dividends.	Interest and investment income.	Total income.
Under $1,000	34.28	12.69	3.84	4.13	12.45	17.97	14.64	100.00
$1,000 to $2,000	81.32	6.39	1.61	.53	3.79	1.66	4.70	100.00
$2,000 to $3,000	77.88	8.63	2.25	.82	4.11	1.67	4.64	100.00
$3,000 to $5,000	61.65	14.47	4.44	2.17	5.37	4.96	6.94	100.00
$5,000 to $10,000	46.93	14.06	8.59	3.59	6.01	12.21	8.61	100.00
$10,000 to $20,000	38.22	10.53	10.92	3.59	5.58	21.07	10.09	100.00
$20,000 to $40,000	30.83	8.20	12.77	3.21	5.03	29.20	10.76	100.00
$40,000 to $60,000	24.55	6.64	14.37	2.97	4.41	36.05	11.01	100.00
$60,000 to $80,000	21.28	5.36	16.38	2.32	4.08	39.83	10.75	100.00
$80,000 to $100,000	19.59	5.54	17.65	1.98	3.97	41.48	9.79	100.00
$100,000 to $150,000	15.87	5.29	17.11	1.64	3.74	45.57	10.78	100.00
$150,000 to $200,000	12.71	3.71	18.70	1.71	4.80	48.57	9.80	100.00
$200,000 to $250,000	13.09	4.54	15.40	.78	3.28	51.97	10.94	100.00
$250,000 to $300,000	10.10	8.08	17.87	1.83	1.56	51.23	9.33	100.00
$300,000 to $500,000	6.12	3.36	14.68	1.74	2.47	60.31	11.32	100.00
$500,000 to $1,000,000	3.28	7.45	16.82	.82	7.63	54.96	9.04	100.00
$1,000,000 to $1,500,000	2.36	6.86	19.79	.44	.01	66.61	3.93	100.00
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000 and over	5.04	.....	.16	.62	4.28	81.47	8.43	100.00
Total	59.21	10.14	5.75	1.98	5.05	10.62	7.25	100.00

INCOME FROM BUSINESS (PERSONAL RETURNS).

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

Income reported from business pursuits, personal returns, calendar year 1921.

Industrial groups.	Number of businesses reported.	Per cent.	Net income.	Per cent.
Agriculture and related industries	130,344	16.14	$229,193,235	9.69
Mining and quarrying	3,871	.48	11,168,718	.47
Manufacturing:				
Food products, liquors, and tobacco	13,481	1.67	48,511,689	2.05
Textiles and textile products	10,410	1.29	33,661,289	1.42
Leather and leather products	3,808	.47	9,481,394	.40
Rubber and rubber goods	565	.07	1,151,797	.05
Lumber and wood products	2,765	.35	9,835,525	.41
Paper, pulp, and products	231	.03	1,217,464	.05
Printing and publishing	7,505	.93	28,537,412	1.21
Chemicals and allied substances	1,043	.13	4,459,698	.19
Stone, clay, and glass products	1,527	.19	6,158,291	.26
Metal and metal products	6,239	.77	18,238,268	.77
All other manufacturing industries	8,345	1.03	25,082,408	1.06
Total manufacturing	55,919	6.93	186,335,235	7.87
Construction	33,045	4.09	110,027,192	4.65
Transportation and other public utilities	23,886	2.95	51,143,310	2.16
Trade	240,486	29.79	712,884,031	30.13
Public service, professional, amusements, hotels, etc.	231,395	28.66	795,402,958	33.61
Finance, banking, insurance, etc	26,688	3.31	96,591,119	4.08
Special cases, business not sufficiently defined to be classed with any other division	61,740	7.65	173,572,812	7.34
Grand total	807,374	100	2,366,318,610	100

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

Returns filed by partnerships and personal service corporations are not subject to tax as such, the income reported being included in the returns of net income filed by the individual members or stockholders according to their distributive share, whether distributed or not.

The number of returns of net income for 1921 filed by these two forms of association was:

Partnerships	259,359
Personal service corporations	5,500
Total	264,859

CORPORATION INCOME TAX RETURNS.

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to those reporting net income and those reporting no net income. In the "Transportation and Other Public Utilities" group, both gross income and general deductions should be greatly in excess of the amounts shown. This is due to railroad and other utility corporations, to a large extent, reporting on the face of the return merely the amount of net income or deficit.

To have inspected the numerous supporting schedules of these returns for the purpose of compiling the gross income and general deductions was inexpedient, due to the cost and the additional time that it would have required.

TABLE A.—*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1921.*

Industrial groups.	Total number of corporations reporting.	Corporations reporting net income.				
		Number.	Per cent reporting net income.	Gross income.	Total deductions.	Net income.
Agriculture and related industries	8,724	3,146	36.06	$371,039,406	$330,321,214	$40,718,192
Mining and quarrying	17,660	4,365	24.72	1,728,765,475	1,543,631,552	185,133,923
Manufacturing:						
Food products, liquors and tobacco	13,777	7,207	52.31	5,519,503,463	5,200,327,190	319,176,273
Textiles and textile products	10,872	5,312	48.86	3,885,118,040	3,557,761,957	327,356,083
Leather and leather products	2,184	981	44.92	822,817,015	765,752,379	57,064,636
Rubber and rubber goods	641	196	30.58	112,146,551	107,044,878	5,101,673
Lumber and wood products	6,733	2,984	44.32	1,071,669,578	1,001,158,527	70,511,051
Paper, pulp, and products	1,676	730	43.56	565,401,379	520,519,542	44,881,837
Printing and publishing	8,432	5,386	63.88	1,414,017,240	1,289,860,650	124,156,590
Chemicals and allied substances	5,924	2,502	42.23	2,117,210,866	1,958,993,577	158,217,289
Stone, clay, and glass products	3,681	1,998	54.28	733,427,446	663,670,947	69,756,499
Metal and metal products	15,536	5,468	35.20	6,044,372,496	5,607,005,636	437,366,860
All other manufacturing industries	10,292	4,266	41.45	2,136,393,002	1,972,196,185	164,196,817
Total manufacturing	79,748	37,030	46.43	24,422,077,076	22,644,291,468	1,777,785,608
Construction	10,361	6,041	58.31	1,281,614,507	1,214,279,139	67,335,368
Transportation and other public utilities	19,105	11,831	61.93	[1] 7,187,369,107	[1] 6,365,497,653	821,871,454
Trade	88,179	42,809	48.55	17,570,065,920	16,998,120,623	571,945,297
Public service—professional, amusements, hotels, etc	19,103	10,694	55.98	1,312,596,853	1,207,724,299	104,872,554
Finance, banking, insurance, etc	82,858	54,122	65.32	5,797,975,438	5,058,678,633	739,296,805
Combinations—predominant industry not ascertainable	2,879	1,201	41.72	379,619,547	352,530,935	27,088,612
Inactive concerns	27,780	.....	.....	.....	.....	.....
Total	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813

[1] Gross income and total deductions incomplete (see text above).

TABLE A.—*Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1921*—Continued.

Industrial groups.	Corporations reporting net income.				
	Income tax.	War profits and excess profits tax.	Total tax.	Percentage distribution of total tax.	Per cent of total tax to net income.
Agriculture and related industries	$3,433,529	$2,568,433	$6,001,962	0.86	14.74
Mining and quarrying	15,804,592	16,164,624	31,969,216	4.56	17.26
Manufacturing:					
Food products, liquors and tobacco	26,801,433	38,874,871	65,676,304	9.36	20.58
Textiles and textile products	27,642,731	39,573,339	67,216,070	9.59	20.53
Leather and leather products	4,858,825	6,956,022	11,814,847	1.69	20.70
Rubber and rubber goods	448,009	367,459	815,468	.12	15.98
Lumber and wood products	6,061,213	5,185,860	11,247,073	1.60	15.95
Paper, pulp, and products	3,938,856	3,645,206	7,584,062	1.08	16.90
Printing and publishing	9,921,830	17,261,536	27,183,366	3.87	21.89
Chemicals and allied substances	14,310,789	15,287,073	29,597,862	4.22	18.70
Stone, clay, and glass products	6,015,890	6,015,738	12,031,628	1.71	17.25
Metal and metal products	36,561,169	53,746,551	90,307,720	12,87	20.65
All other manufacturing industries	14,474,387	13,821,462	28,295,849	4.03	17.23
Total manufacturing	151,035,132	200,735,117	351,770,249	50.14	19.79
Construction	4,872,331	8,722,555	13,594,886	1.94	20.19
Transportation and other public utilities	76,870,131	24,151,634	101,021,765	14.40	12.29
Trade	46,279,219	50,463,296	96,742,515	13.78	16.91
Public service—professional, amusements, hotels, etc	8,016,773	11,252,325	19,269,098	2.75	18.37
Finance, banking, insurance, etc	57,056,408	19,215,184	76,271,592	10.87	10.32
Combinations—predominant industry not ascertainable	3,075,506	1,858,643	4,934,149	.70	18.21
Inactive concerns	.....	.....	.....	.....	.....
Total	366,443,621	335,131,811	701,575,432	100.00	16.18

Industrial groups.	Corporations reporting no net income.				
	Number.	Per cent reporting no net income.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries	5,578	63.94	$304,559,049	$393,121,947	$88,562,898
Mining and quarrying	13,295	75.28	2,160,110,985	2,574,599,936	414,488,951
Manufacturing:					
Food products, liquors, and tobacco	6,570	47.69	2,750,043,401	3,059,205,388	309,161,987
Textiles and textile products	5,560	51.14	1,800,976,566	1,990,415,896	189,439,330
Leather and leather products	1,203	55.08	595,180,564	701,089,919	105,909,355
Rubber and rubber goods	445	69.42	525,699,814	627,261,549	101,561,735
Lumber and wood products	3,749	55.68	775,312,435	895,532,322	120,219,887
Paper, pulp, and products	946	56.44	438,100,079	487,278,671	49,178,592
Printing and publishing	3,046	36.12	307,991,840	334,671,825	26,679,985
Chemicals and allied substances	3,422	57.77	1,761,669,436	1,894,550,501	132,881,065
Stone, clay, and glass products	1,683	45.72	220,329,251	246,589,044	26,259,793
Metal and metal products	10,068	64.80	3,760,766,301	4,426,768,198	666,001,897
All other manufacturing industries	6,026	58.55	1,083,777,026	1,255,314,777	171,537,751
Total manufacturing	42,718	53.57	14,019,846,713	15,918,678,090	1,898,831,377
Construction	4,320	41.69	491,693,680	543,201,031	51,507,351
Transportation and other public utilities	7,274	38.07	[1] 1,813,387,056	[1] 2,136,755,849	323,368,793
Trade	45,370	51.45	9,774,283,657	10,401,112,000	626,828,343
Public service—professional, amusements, hotels, etc	8,409	44.02	442,490,733	488,429,768	45,939,035
Finance, banking, insurance, etc	28,736	34.68	1,753,120,702	2,116,286,615	363,165,913
Combinations—predominant industry not ascertainable	1,678	58.28	438,605,604	504,115,316	65,509,712
Inactive concerns	27,780	100.00	52,024	68,785	16,761
Total	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134

[1] Gross income and total deductions incomplete (see text, p. 10).

INCOME AND DEDUCTIONS (CORPORATION RETURNS).

The division of corporation income according to the nature of deductions is given in the succeeding table, which shows by industrial groups the aggregate income reported by all corporations, as well as the aggregate deductions under the various headings.

TABLE B.—*Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1921.*

Industrial groups.	Total number of returns.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.
Agriculture and related industries	8,724	$675,598,455	$330,207,591	$18,271,156	$29,744,119
Mining and quarrying	17,660	3,888,876,460	2,099,075,456	63,923,269	107,447,406
Manufacturing:					
Food products, liquors, and tobacco	13,777	8,269,546,864	6,254,444,155	109,749,325	144,527,148
Textiles and textile products	10,872	5,686,094,606	4,315,434,964	155,153,862	73,292,127
Leather and leather products	2,184	1,417,997,579	1,144,876,256	34,121,250	24,640,747
Rubber and rubber goods	641	637,846,365	529,613,667	9,051,666	23,329,100
Lumber and wood products	6,733	1,846,982,013	1,329,205,757	63,170,803	37,712,723
Paper, pulp, and products	1,676	1,093,501,458	745,312,702	28,202,463	15,819,275
Printing and publishing	8,432	1,722,009,080	722,935,460	81,973,613	14,131,973
Chemicals and allied substances	5,924	3,878,880,302	2,676,129,577	62,647,723	52,772,527
Stone, clay, and glass products	3,681	953,756,697	611,309,426	31,351,545	12,578,325
Metal and metal products	15,536	9,805,138,797	7,225,064,411	201,043,700	181,815,420
All other manufacturing industries	10,292	3,220,170,028	2,205,569,819	102,452,121	52,463,935
Total manufacturing	79,748	38,441,923,789	27,759,896,194	878,918,071	633,083,345
Construction	10,361	1,773,308,187	1,107,139,757	84,072,238	34,900,902
Transportation and other public utilities	19,105	[1] 9,000,756,163	[1] 820,547,591	[1] 82,274,050	[1] 966,964,833
Trade	88,179	27,344,349,577	22,031,511,701	642,904,253	221,450,428
Public service—professional, amusements, hotels, etc.	19,103	1,755,087,586	414,233,098	95,405,845	33,693,915
Finance, banking, insurance, etc.	82,858	7,551,096,140	1,787,526,045	375,246,162	1,084,161,751
Combinations—predominant industry not ascertainable	2,879	818,225,151	499,018,999	17,877,278	29,863,077
Inactive concerns	27,780	52,024	43,096	9,915	1,612
Total	356,397	91,249,273,532	56,849,199,528	2,258,902,237	3,141,311,388

Industrial groups.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expense.	Total deductions.
Agriculture and related industries	$21,002,459	$33,089,276	$291,128,560	$723,443,161
Mining and quarrying	86,549,035	509,165,999	1,252,070,323	4,118,231,488
Manufacturing:				
Food products, liquors, and tobacco	71,013,583	146,067,826	1,533,730,541	8,259,532,578
Textiles and textile products	51,132,168	113,958,326	839,206,406	5,548,177,853
Leather and leather products	10,419,085	16,986,846	235,798,114	1,466,842,298
Rubber and rubber goods	7,031,144	14,686,068	150,594,782	734,306,427
Lumber and wood products	33,758,890	101,649,480	331,193,196	1,896,690,849
Paper, pulp, and products	13,883,083	42,879,259	161,701,431	1,007,798,213
Printing and publishing	11,842,017	40,565,802	753,083,610	1,624,532,475
Chemicals and allied substances	41,804,563	180,903,450	839,286,193	3,853,544,078
Stone, clay, and glass products	10,256,706	46,784,441	197,979,548	910,259,991
Metal and metal products	152,507,807	355,329,846	1,918,012,560	10,033,773,834
All other manufacturing industries	37,811,865	91,433,372	737,779,850	3,227,510,962
Total manufacturing	441,461,001	1,151,244,716	7,698,366,231	38,562,969,558
Construction	15,820,523	43,641,000	471,905,750	1,757,480,170
Transportation and other public utilities	[1] 423,211,792	[1] 436,486,673	[1] 5,772,768,563	[1] 8,502,253,502
Trade	139,146,858	168,164,606	4,196,054,777	27,399,232,623
Public service—professional, amusements, hotels, etc.	34,615,804	65,752,884	1,052,452,521	1,696,154,067
Finance, banking, insurance, etc.	294,276,248	132,494,797	3,501,260,245	7,174,965,248
Combinations—predominant industry not ascertainable	16,516,831	33,195,711	260,174,355	856,646,251
Inactive concerns	1,273	1,295	11,594	68,785
Total	1,472,601,824	2,573,236,957	24,496,192,919	90,791,444,853

[1] Gross income and total deductions incomplete (see text, p. 10).

TABLE B.—*Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1921*—Continued.

Industrial groups.	Net income or deficit before deducting tax.		Income tax, war profits, and excess profits tax.	Net income or deficit after deducting tax.	
	Net income.	Deficit.		Net income.	Deficit.
Agriculture and related industries	.....	$47,844,706	$6,001,962	.....	$53,846,668
Mining and quarrying	.....	229,355,028	31,969,216	.....	261,324,244
Manufacturing:					
Food products, liquors, and tobacco	$10,014,286	.....	65,676,304	.....	55,662,018
Textiles and textile products	137,916,753	.....	67,216,070	$70,700,683	.....
Leather and leather products	.....	48,844,719	11,814,847	.....	60,659,566
Rubber and rubber goods	.....	96,460,062	815,468	.....	97,275,530
Lumber and wood products	.....	49,708,836	11,247,073	.....	60,955,909
Paper, pulp, and products	.....	4,296,755	7,584,062	.....	11,880,817
Printing and publishing	97,476,605	.....	27,183,366	70,293,239	.....
Chemicals and allied substances	25,336,224	.....	29,597,862	.....	4,261,638
Stone, clay, and glass products	43,496,706	.....	12,031,628	31,465,078	.....
Metal and metal products	.....	228,635,037	90,307,720	.....	318,942,757
All other manufacturing industries	.....	7,340,934	28,295,849	.....	35,636,783
Total manufacturing	314,240,574	435,286,343	351,770,249	172,459,000	645,275,018
Construction	15,828,017	.....	13,594,886	2,233,131	.....
Transportation and other public utilities	498,502,661	.....	101,021,765	397,480,896	.....
Trade	.....	54,883,046	96,742,515	.....	151,625,561
Public service—professional amusements, hotels, etc	58,933,519	.....	19,269,098	39,664,421	.....
Finance, banking, insurance, etc	376,130,892	.....	76,271,592	299,859,300	.....
Combinations—predominant industry not ascertainable	.....	38,421,100	4,934,149	.....	43,355,249
Inactive concerns	.....	16,761	.....	.....	16,761
Total	1,263,635,663	805,806,984	701,575,432	911,696,748	1,155,443,501

In the table immediately following, the division of the corporation income, according to the nature of deductions, is expressed in percentages.

TABLE C.—*Percentage distribution of corporation income by nature of deductions and by industrial groups, calendar year 1921.*

Industrial groups.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expenses.	Total deductions.	Net income or deficit before deducting tax.[2]	Income tax, war profits, and excess profits tax.	Net income or deficit after deducting tax.[2]
Agriculture and related industries	100.00	48.87	2.70	4.40	3.11	4.90	43.09	107.07	−7.07	.89	−7.96
Mining and quarrying	100.00	53.98	1.64	2.76	2.23	13.09	32.20	105.90	−5.90	.82	−6.72
Manufacturing:											
Food products, liquors, and tobacco	100.00	75.63	1.33	1.75	.86	1.77	18.54	99.88	.12	.79	−.67
Textiles and textile products	100.00	75.91	2.73	1.29	.89	2.00	14.76	97.58	2.42	1.18	1.24
Leather and leather products	100.00	80.74	2.41	1.74	.73	1.19	16.63	103.44	−3.44	.83	−4.27
Rubber and rubber goods	100.00	83.04	1.42	3.66	1.10	2.30	23.61	115.13	−15.13	.13	−15.26
Lumber and wood products	100.00	71.97	3.42	2.04	1.83	5.50	17.93	102.69	−2.69	.61	−3.30
Paper, pulp, and products	100.00	74.27	2.81	1.58	1.38	4.27	16.12	100.43	−.43	.76	−1.19
Printing and publishing	100.00	41.98	4.76	.82	.69	2.36	43.73	94.34	5.66	1.58	4.08
Chemicals and allied substances	100.00	68.99	1.61	1.36	1.08	4.66	21.64	99.34	.66	.76	−.10
Stone, clay, and glass products	100.00	64.08	3.30	1.33	1.09	4.90	20.75	95.45	4.55	1.26	3.29
Metal and metal products	100.00	73.69	2.05	1.85	1.56	3.62	19.56	102.33	−2.33	.92	−3.25
All other manufacturing industries	100.00	68.50	3.18	1.63	1.17	2.83	22.92	100.23	−.23	.88	−1.11
Total manufacturing	100.00	72.20	2.29	1.66	1.15	2.99	20.02	100.31	−.31	.92	−1.23
Construction	100.00	62.43	4.74	1.97	.89	2.46	26.62	99.11	.89	.77	.12
Transportation and other public utilities	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
Trade	100.00	80.57	2.35	.81	.51	.61	15.35	100.20	−.20	.35	−.55
Public service—professional, amusements, hotels, etc	100.00	23.60	5.44	1.92	1.97	3.75	59.97	96.65	3.35	1.10	2.25
Finance, banking, insurance, etc	100.00	23.67	4.97	14.35	3.91	1.76	46.36	95.02	4.98	1.01	3.97
Combinations—predominant industry not ascertainable	100.00	60.98	2.19	3.65	2.02	4.06	31.79	104.69	−4.69	.60	−5.29
Inactive concerns	100.00	82.83	19.06	3.10	2.45	2.49	22.29	132.22	−32.22	.....	−32.22
Total	100.00	62.31	2.48	3.44	1.61	2.82	26.84	99.50	.50	.77	−.27

[1] Not given, due to incomplete data. [2] Minus sign (−) indicates deductions exceed gross income.

INCOME OF FEDERAL OBLIGATIONS NOT WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

Interest on obligations of the United States and war finance corporation bonds, not wholly exempt from tax, and included in gross income, amounted to $203,095,789.

INCOME WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

In addition to the income of corporations, as shown in the preceding tables, there was likewise reported the following income wholly exempt from tax:

Dividends on stock of domestic corporations and from foreign corporations, taxable by the United States on their net incomes, and dividends on stock of personal service corporations out of earnings upon which a Federal income tax has been imposed	$509,117,760
Interest on obligations of the United States and its possessions, States, Territories, and political subdivisions thereof, and interest on farm loan bonds issued under the Federal farm loan act	188,788,627
Total	697,906,387

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME.

The following table exhibits the distribution of corporation returns by income classes based on net incomes, the returns being taken in their entirety for the United States.

TABLE D.—*Corporation returns distributed by size of net income, calendar year 1921.*

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	75,451	$61,895,581	.....	.....	.....	.....	.....
$2,000 to $5,000	40,402	124,049,405	$4,529,891	$387,697	$4,917,588	$122	3.96
$5,000 to $10,000	20,134	142,168,065	9,616,492	2,945,722	12,562,214	624	8.84
$10,000 to $50,000	25,327	547,473,491	46,116,863	33,210,703	79,327,566	3,132	14.49
$50,000 to $100,000	4,595	320,442,399	28,176,329	28,061,749	56,238,078	12,239	17.55
$100,000 to $250,000	3,108	478,376,439	41,993,090	44,942,158	86,935,248	27,971	18.17
$250,000 to $500,000	1,136	391,713,873	33,930,213	35,468,645	69,398,858	61,091	17.71
$500,000 to $1,000,000	555	380,316,893	33,033,759	35,785,658	68,819,417	123,999	18.09
$1,000,000 to $5,000,000	461	918,041,802	81,338,894	80,887,600	162,226,494	351,901	17.67
$5,000,000 and over	70	971,569,865	87,708,090	73,441,879	161,149,969	2,302,142	16.58
Total	171,239	4,336,047,813	366,443,621	335,131,811	701,575,432	[1] 7,324	[1] 16.41
Reporting no net income	185,158	[2] 3,878,219,134	.....	.....	.....	.....	.....
Grand total	356,397	457,828,679	366,443,621	335,131,811	701,575,432	.....	.....

[1] Average for returns reporting net income of $2,000 and over. [2] Deficit.

CORPORATIONS REPORTING INVESTED CAPITAL.

The size of invested capital in its relationship to net income and tax reported is shown in the following table:

TABLE E.—*Corporations reporting invested capital distributed by industrial groups, calendar year 1921.*

Industrial groups.	Number.	Invested capital.	Net income.	Income tax.
Agriculture and related industries	735	$253,359,215	$31,900,529	$2,840,395
Mining and quarrying:				
Coal mining	586	764,453,718	75,099,665	6,284,077
Metal mining	52	50,852,739	3,060,407	258,711
Gas and oil	228	1,332,971,101	47,803,215	4,197,927
All other mining and quarrying	474	176,232,946	18,884,219	1,593,597
Total mining and quarrying	1,340	2,324,510,504	144,847,506	12,334,312
Manufacturing:				
Food products, liquors, and tobacco	2,866	1,751,451,110	285,593,780	24,048,028
Textiles and textile products	1,993	1,603,656,524	280,743,561	23,525,878
Leather and leather products	439	313,509,943	52,793,429	4,515,189
Rubber and rubber goods	66	22,733,842	3,543,678	311,694
Lumber and wood products	1,112	362,166,228	48,820,904	4,240,015
Paper, pulp, and products	327	252,080,441	34,028,623	2,965,212
Printing and publishing	1,925	525,129,726	109,104,753	8,908,217
Chemicals and allied substances	933	631,623,334	110,238,846	9,800,518
Stone, clay, and glass products	711	360,864,480	52,179,724	4,499,672
Metal and metal products	1,894	4,410,714,669	362,948,079	30,038,167
All other manufacturing industries	1,504	1,038,995,814	130,050,240	11,510,259
Total manufacturing	13,770	11,272,926,111	1,470,045,617	124,362,849
Construction	2,000	330,620,725	53,378,494	4,058,728
Transportation and other public utilities:				
Steam railroads	64	1,571,232,386	95,568,728	9,244,401
Electric railroads	70	622,949,046	33,179,627	3,097,212
Ocean lines, transoceanic and coastal	12	151,897,654	11,378,773	1,060,771
All other transportation	1,078	268,397,896	41,318,888	3,458,091
Electric light and power companies	327	407,568,546	41,999,916	3,943,764
Gas companies	88	131,806,977	15,011,988	1,376,611
Telephone and telegraph companies	463	1,309,492,750	106,232,798	10,243,681
All other public utilities	508	1,564,420,051	126,874,266	11,455,523
Total transportation and other public utilities	2,610	6,027,765,306	471,564,984	43,880,054
Trade	12,219	2,770,070,071	437,718,699	37,277,960
Public service—professional, amusements, hotels, etc.	2,994	438,629,491	79,960,083	6,472,860
Finance, banking, insurance, etc.:				
National banks	1,354	984,742,376	87,342,024	6,821,817
State banks	2,273	492,024,589	51,781,931	3,858,049
All other banking	6,038	1,848,156,875	161,539,605	13,251,392
Life insurance, stock, and mutual companies	12	4,981,621	558,108	41,653
Accident, fire, and marine, stock and mutual companies	45	42,334,199	2,976,769	255,713
All other insurance companies	473	344,516,740	29,784,607	2,476,026
Total finance, banking, insurance, etc.	10,195	3,716,756,400	333,983,044	26,704,650
Combinations, predominant industry not ascertainable	251	165,502,565	18,840,544	2,389,836
Inactive concerns	.....	.....	.....	.....
Total reporting invested capital	46,114	27,300,140,388	3,042,239,500	260,321,644

TABLE E.—*Corporations reporting invested capital distributed by industrial groups, calendar year 1921*—Continued.

Industrial groups.	War profits and excess profits tax.	Total tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Agriculture and related industries	$2,563,972	$5,404,367	12.59	16.94
Mining and quarrying:				
Coal mining	8,294,777	14,578,854	9.82	19.41
Metal mining	320,929	579,640	6.02	18.94
Gas and oil	5,289,583	9,487,510	3.59	19.85
All other mining and quarrying	2,202,272	3,795,869	10.72	20.10
Total mining and quarrying	16,107,561	28,441,873	6.23	19.64
Manufacturing:				
Food products, liquors, and tobacco	38,710,208	62,758,236	16.31	21.97
Textiles and textile products	39,561,279	63,087,157	17.51	22.47
Leather and leather products	6,956,022	11,471,211	16.84	21.73
Rubber and rubber goods	367,459	679,153	15.59	19.17
Lumber and wood products	5,178,720	9,418,735	13.48	19.29
Paper, pulp, and products	3,645,206	6,610,418	13.50	19.43
Printing and publishing	17,252,190	26,160,407	20.78	23.98
Chemicals and allied substances	15,153,726	24,954,244	17.45	22.64
Stone, clay, and glass products	6,014,255	10,513,927	14.46	20.15
Metal and metal products	53,655,677	83,693,844	8.23	23.06
All other manufacturing industries	13,812,646	25,322,905	12.52	19.47
Total manufacturing	200,307,388	324,670,237	13.04	22.09
Construction	8,672,588	12,731,316	16.14	23.85
Transportation and other public utilities:				
Steam railroads	1,475,240	10,719,641	6.08	11.22
Electric railroads	1,478,085	4,575,297	5.33	13.79
Ocean lines, transoceanic and coastal	559,648	1,620,419	7.49	14.24
All other transportation	4,962,194	8,420,285	15.39	20.38
Electric light and power companies	2,017,012	5,960,776	10.30	14.19
Gas companies	1,139,625	2,516,236	11.39	16.77
Telephone and telegraph companies	2,192,564	12,436,245	8.11	11.71
All other public utilities	10,057,292	21,512,815	8.11	16.96
Total transportation and other public utilities	23,881,660	67,761,714	7.82	14.37
Trade	49,935,491	87,213,451	15.80	19.92
Public service—professional, amusements, hotels, etc.	11,195,601	17,668,461	18.23	22.10
Finance, banking, insurance, etc.:				
National banks	3,705,976	10,527,793	8.87	12.05
State banks	2,801,353	6,659,402	10.52	12.86
All other banking	10,038,726	23,290,118	8.74	14.42
Life insurance, stock, and mutual companies	42,734	84,387	11.20	15.12
Accident, fire, and marine, stock and mutual companies	95,741	351,454	7.03	11.81
All other insurance companies	2,382,824	4,858,850	8.65	16.31
Total finance, banking, insurance, etc	19,067,354	45,772,004	8.99	13.71
Combinations, predominant industry not ascertainable	1,857,353	4,247,189	11.38	22.54
Inactive concerns	.....	.....	.....	.....
Total reporting invested capital	333,588,968	593,910,612	11.14	19.52

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATION INCOME AND TAX.

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1921. The amounts do not represent, however, what may be called the geographical distribution of income. The figures are compiled from the returns filed in each State. An individual files his income-tax return in the district in which his legal residence or principal place of business is located, and a corporation files its income-tax return in the district in which its principal place of business

or the principal office or agency is located. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

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

TABLE F.—*Personal and corporation income and tax by States and Territories, calendar year 1921.*

States and Territories.	Net income.				Tax.	
	Personal.	Corporation.[1]	Personal and corporation.	Per cent for each State.	Personal and corporation.	Per cent for each State.
Alabama	$117,108,806	$12,802,636	$129,911,442	0.54	$4,496,676	0.32
Alaska [2]						
Arizona	48,310,197	2,733,873	51,044,070	.21	888,515	.06
Arkansas	92,616,903	9,485,493	102,102,396	.43	3,152,109	.22
California	1,168,021,448	194,184,282	1,362,205,730	5.70	68,965,736	4.85
Colorado	174,490,980	34,041,045	208,532,025	.87	9,827,645	.69
Connecticut	343,017,180	55,306,167	398,323,347	1.67	18,143,857	1.28
Delaware	43,676,893	6,056,783	49,733,676	.21	2,228,200	.16
District of Columbia	248,345,804	20,211,960	268,557,764	1.12	11,126,070	.78
Florida	119,557,316	16,166,358	135,723,674	.57	5,155,828	.36
Georgia	180,311,466	31,036,614	211,348,080	.88	8,302,318	.58
Hawaii	37,840,014	10,584,937	48,424,951	.20	3,057,253	.22
Idaho	49,737,718	2,229,211	51,966,929	.22	696,967	.05
Illinois	1,833,920,436	381,144,453	2,215,064,889	9.26	129,882,929	9.14
Indiana	406,242,138	77,168,148	483,410,286	2.02	21,451,503	1.51
Iowa	313,762,935	35,317,084	349,080,019	1.46	10,021,709	.71
Kansas	217,237,297	87,549,593	304,786,890	1.27	18,493,596	1.30
Kentucky	192,273,937	31,877,592	224,151,529	.94	9,069,220	.64
Louisiana	197,897,146	27,125,000	225,022,146	.94	9,210,457	.65
Maine	124,628,679	30,485,349	155,114,028	.65	9,076,880	.64
Maryland	368,691,062	62,791,198	431,482,260	1.80	22,632,623	1.59
Massachusetts	1,153,008,156	277,810,546	1,430,818,702	5.97	93,473,857	6.58
Michigan	657,779,854	251,304,416	909,084,270	3.80	86,046,929	6.05
Minnesota	340,833,699	61,611,676	402,445,375	1.68	17,173,867	1.20
Mississippi	60,104,438	5,187,255	65,291,693	.27	1,685,779	.12
Missouri	499,911,004	129,380,452	629,291,456	2.63	34,284,178	2.44
Montana	81,527,662	6,104,401	87,632,063	.37	1,619,591	.11
Nebraska	179,905,513	18,478,322	198,383,835	.83	5,573,065	.39
Nevada	22,455,508	1,332,043	23,787,551	.10	455,930	.03
New Hampshire	82,352,496	12,712,973	95,065,469	.40	3,385,166	.24
New Jersey	856,856,058	154,208,750	1,011,064,808	4.23	59,193,095	4.16
New Mexico	27,838,165	2,177,450	30,015,615	.13	568,168	.04
New York	3,617,757,104	1,136,363,439	4,754,120,543	19.87	379,248,890	26.69
North Carolina	127,992,951	65,426,587	193,419,538	.81	16,759,979	1.18
North Dakota	43,032,753	4,000,679	47,033,432	.20	823,567	.06
Ohio	1,060,027,926	235,467,847	1,295,495,773	5.42	72,455,596	5.10
Oklahoma	191,816,067	17,729,976	209,546,043	.88	6,716,843	.47
Oregon	159,574,639	17,030,724	176,605,363	.74	7,320,268	.52
Pennsylvania	1,937,291,858	431,800,206	2,369,092,064	9.91	157,784,887	11.10
Rhode Island	157,568,411	44,843,583	202,411,994	.85	17,684,327	1.24
South Carolina	68,255,825	14,486,665	82,742,490	.35	3,163,851	.22
South Dakota	47,087,498	3,161,372	50,248,870	.21	749,237	.05
Tennessee	170,969,895	30,607,384	201,577,279	.84	9,111,774	.64
Texas	536,897,427	65,392,138	602,289,565	2.52	23,145,492	1.63
Utah	62,713,461	8,570,716	71,284,177	.30	1,862,805	.13
Vermont	47,561,557	6,313,221	53,874,778	.23	1,940,696	.14
Virginia	208,331,701	54,450,456	262,782,157	1.10	10,557,245	.74
Washington	262,109,642	34,461,446	296,571,088	1.24	9,292,995	.65
West Virginia	207,157,054	42,702,204	249,859,258	1.04	11,867,355	.84
Wisconsin	379,754,222	71,382,306	451,136,528	1.89	19,998,280	1.41
Wyoming	51,051,629	3,250,804	54,302,433	.23	1,138,735	.08
Total	19,577,212,528	4,336,047,813	23,913,260,341	100.00	1,420,962,538	100.00

[1] Does not include net income reported by personal service corporations; the net income of such concerns is included in personal returns.
[2] Included in Washington.

INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS.

The income of American citizens and corporations from business and investments in foreign countries and conversely the income of aliens, resident and nonresident, as well as alien corporations from investments and business in the United States, as reported in the

returns of net income for the calendar year ended December 31, 1921, is shown below. The data relative to individuals represent only the information contained in returns reporting net income of $5,000 and over.

Income from sources within the United States and its possessions.

Aliens and foreign corporations.	Number of returns.	Total net income.	Federal income tax.
Nonresident aliens	3,497	$43,623,277	$7,881,085
Resident aliens	2,979	24,604,011	1,630,660
Foreign corporations in business or holding investments in the United States	235	28,688,213	2,908,667
Total	6,711	96,915,501	12,420,412

Income from sources in foreign countries.

American citizens and domestic corporations.	Reporting foreign income.		Tax paid foreign countries.	
	Number of returns.	Amount.	Number of returns.	Amount.
American citizens residing abroad	1,747	$7,484,551	964	$1,406,291
All other American citizens or residents reporting net income of $5,000 and over	28,599	36,551,204	920	1,751,846
Domestic corporations in business or holding investments in foreign countries	537	65,873,267	537	4,668,654
Total	30,883	109,909,022	2,421	7,826,791

SUMMARY OF INCOME AND TAX REPORTED BY YEARS.

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

Number of personal returns, calendar years 1914–1921, by income classes.

Income classes.	1914	1915	1916	1917	1918	1919	1920	1921
Under $1,000								401,849
$1,000 to $2,000				1,640,758	1,516,938	1,924,872	2,671,950	2,440,544
$2,000 to $3,000				838,707	1,496,878	1,569,741	2,569,316	2,222,031
$3,000 to $4,000	82,754	69,045	85,122	374,958	610,095	742,334	894,559	702,991
$4,000 to $5,000	66,525	58,949	72,027	185,805	322,241	438,154	442,557	369,155
$5,000 to $10,000	127,448	120,402	150,553	270,666	319,356	438,851	455,442	353,247
$10,000 to $15,000	34,141	34,102	45,309	65,800	69,992	97,852	103,570	80,014
$15,000 to $20,000	15,790	16,475	22,618	29,896	30,227	42,028	44,531	34,230
$20,000 to $25,000	8,672	9,707	12,953	16,806	16,350	22,605	23,729	18,100
$25,000 to $30,000	5,483	6,196	8,055	10,571	10,206	13,769	14,471	10,848
$30,000 to $40,000	6,008	7,005	10,068	12,733	11,887	15,410	15,808	12,047
$40,000 to $50,000	3,185	4,100	5,611	7,087	6,449	8,298	8,269	6,051
$50,000 to $100,000	5,161	6,847	10,452	12,439	9,996	13,320	12,093	8,717
$100,000 to $150,000	1,189	1,793	2,900	3,302	2,358	2,983	2,191	1,367
$150,000 to $200,000	406	724	1,284	1,302	866	1,092	590	450
$200,000 to $250,000	233	386	726	703	401	522	307	205
$250,000 to $300,000	130	216	427	342	247	250	166	84
$300,000 to $400,000	147	254	469	380	260	285	169	98
$400,000 to $500,000	69	122	245	179	122	140	70	64
$500,000 to $1,000,000	114	209	376	315	178	189	123	63
$1,000,000 and over	60	120	206	141	67	65	33	21
Total	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176
Married women making separate returns from husbands			[1] 7,635					
Total number of returns filed	357,515	336,652	437,036	3,472,890	4,425,114	5,332,760	7,259,944	6,662,176

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

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

Returns of net income by years.

PERSONAL.

Year.	Number of returns.	Net income.	Increase or decrease from year to year.[1]
1913	[2] 357,598	[3] $3,900,000,000	.....
1914	[2] 357,515	4,000,000,000	$100,000,000
1915	[2] 336,652	4,600,000,000	600,000,000
1916	[2] 437,036	6,300,000,000	1,700,000,000
1917	[4] 3,472,890	13,700,000,000	7,400,000,000
1918	[4] 4,425,114	16,000,000,000	2,300,000,000
1919	[4] 5,332,760	19,900,000,000	3,900,000,000
1920	[4] 7,259,944	23,700,000,000	3,800,000,000
1921	[4] 6,662,176	19,600,000,000	−4,100,000,000

CORPORATION.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net income.	Increase or decrease from year to year.[1]
1909	262,490	[5] 52,498	209,992	$3,590,000,000	.....
1910	270,202	[5] 54,040	216,162	3,761,000,000	$171,000,000
1911	288,352	[5] 55,129	233,223	3,503,000,000	−258,000,000
1912	305,336	[5] 61,116	244,220	4,151,000,000	648,000,000
1913	316,909	188,866	128,043	4,714,000,000	563,000,000
1914	[6] 299,445	174,205	125,240	3,940,000,000	−774,000,000
1915	[6] 366,443	190,911	175,532	5,310,000,000	1,370,000,000
1916	341,253	206,984	134,269	8,766,000,000	3,456,000,000
1917	351,426	232,079	119,347	10,730,000,000	1,964,000,000
1918	317,579	202,061	115,518	8,362,000,000	−2,368,000,000
1919	320,198	209,634	110,564	9,412,000,000	1,050,000,000
1920	345,595	203,233	142,362	7,903,000,000	−1,509,000,000
1921	356,397	171,239	185,158	4,336,000,000	−3,567,000,000

[1] A minus sign (−) indicates decrease.
[2] Returns reporting net income of $3,000 and over.
[3] Determined on the basis of the number of returns filed and the average net income in each class.
[4] Returns reporting net income of $1,000 and over.
[5] Returns showing net income in excess of $5,000 exemption.
[6] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

Income tax yield by years.

Year.	Personal.			
	Normal tax.	Surtax.	War profits and excess-profits tax.	Total tax.
1913 [1]	$12,728,038	$15,525,497	.....	$28,253,535
1914 [1]	16,559,493	24,486,669	.....	41,046,162
1915 [1]	23,995,777	43,947,818	.....	67,943,595
1916	51,440,558	121,946,136	.....	173,386,694
1917	156,897,441	433,345,732	$101,249,781	691,492,954
1918	476,432,808	651,289,027	.....	1,127,721,835
1919	468,104,801	801,525,303	.....	1,269,630,104
1920	478,249,919	596,803,767	.....	1,075,053,686
1921	308,059,422	411,327,684	.....	719,387,106

Year.	Partnership.	Corporation.			
	War profits and excess-profits tax.	Income tax.	War profits and excess-profits tax.	Total tax.	Grand total.
1913 [1]	.....	[2] $43,127,740	.....	[2] $43,127,740	$71,381,275
1914 [1]	.....	39,144,532	.....	39,144,532	80,190,694
1915 [1]	.....	56,993,657	.....	56,993,657	124,937,252
1916	.....	171,805,150	.....	171,805,150	345,191,844
1917	$103,887,984	503,698,029	$1,638,747,740	2,142,445,769	2,937,826,707
1918	.....	653,198,483	2,505,565,939	3,158,764,422	4,286,486,257
1919	.....	743,535,888	1,431,805,690	2,175,341,578	3,444,971,682
1920	.....	636,508,292	988,726,351	1,625,234,643	2,700,288,329
1921	.....	366,443,621	335,131,811	701,575,432	1,420,962,538

[1] Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.
[2] Includes excise tax, $10,071,077, act of Aug. 5, 1909.

Personal returns, net income reported for calendar years 1916–1921, by income classes.

Income classes.	Net income.		
	1916	1917	1918
Under $1,000	.....	.....	.....
$1,000 to $2,000	.....	[1] $2,461,137,000	$2,232,354,577
$2,000 to $3,000	.....	2,064,977,328	3,626,824,833
$3,000 to $5,000	$624,669,015	2,115,864,601	3,535,219,007
$5,000 to $10,000	1,037,247,977	1,827,508,088	2,145,690,016
$10,000 to $25,000	1,235,015,786	1,687,165,619	1,736,548,050
$25,000 to $50,000	822,661,658	1,042,320,083	978,042,710
$50,000 to $100,000	722,795,474	846,894,335	679,720,737
$100,000 to $150,000	357,355,318	400,492,040	284,106,740
$150,000 to $300,000	505,859,406	474,651,960	305,024,817
$300,000 to $500,000	271,938,017	209,904,969	144,545,428
$500,000 to $1,000,000	256,771,325	214,631,270	119,075,548
$1,000,000 and over	464,263,644	306,835,914	137,486,892
Total	6,298,577,620	13,652,383,207	15,924,639,355

Income classes.	Net income.		
	1919	1920	1921
Under $1,000	.....	.....	$213,849,934
$1,000 to $2,000	$2,829,113,151	$4,050,066,618	3,620,761,768
$2,000 to $3,000	3,807,286,365	6,184,543,368	5,325,931,265
$3,000 to $5,000	4,513,264,030	5,039,607,239	4,054,891,244
$5,000 to $10,000	2,954,137,253	3,068,330,963	2,378,759,237
$10,000 to $25,000	2,412,275,757	2,547,904,786	1,958,156,206
$25,000 to $50,000	1,277,364,635	1,307,785,113	979,629,305
$50,000 to $100,000	896,497,209	810,386,333	582,230,218
$100,000 to $150,000	358,392,923	265,511,505	163,520,999
$150,000 to $300,000	371,148,536	215,138,673	145,948,047
$300,000 to $500,000	159,070,948	89,313,552	61,342,550
$500,000 to $1,000,000	128,290,396	79,962,894	42,780,426
$1,000,000 and over	152,650,245	77,078,139	49,411,329
Total	19,859,491,448	23,735,629,183	19,577,212,528

Income classes.	Increase or decrease.[2]			
	1917–16		1918–17	
	Amount.	Per cent.	Amount.	Per cent.
Under $1,000	.....	.....	.....	.....
$1,000 to $2,000	$2,461,137,000	.....	−$228,782,423	−9
$2,000 to $3,000	2,064,977,328	.....	1,561,847,505	76
$3,000 to $5,000	1,491,195,586	239	1,419,354,406	67
$5,000 to $10,000	790,260,111	76	318,181,928	17
$10,000 to $25,000	452,149,833	37	49,382,431	3
$25,000 to $50,000	219,658,425	27	−64,277,373	−6
$50,000 to $100,000	124,098,861	17	−167,173,598	−20
$100,000 to $150,000	43,136,722	12	−116,385,300	−29
$150,000 to $300,000	−31,207,446	−6	−169,627,143	−36
$300,000 to $500,000	−62,033,048	−23	−65,359,541	−31
$500,000 to $1,000,000	−42,140,055	−16	−95,555,722	−45
$1,000,000 and over	−157,427,730	−34	−169,349,022	−55
Total	7,353,805,587	117	2,272,256,148	17

[1] Determined on basis of the number of returns filed and the average net income.
[2] A minus sign (−) indicates decrease.

Personal returns, net income reported for calendar years 1916–1921, by income classes—Continued.

Income classes.	Increase or decrease.[2]					
	1919–18		1920–19		1921–20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Under $1,000	.....	.....	.....	.....	$213,849,934	.....
$1,000 to $2,000	$596,758,574	27	$1,220,953,467	43	−429,304,850	−11
$2,000 to $3,000	180,461,532	5	2,377,257,003	62	−858,612,103	−14
$3,000 to $5,000	978,045,023	28	526,343,209	12	−984,715,995	−20
$5,000 to $10,000	808,447,237	38	114,193,710	4	−689,571,726	−22
$10,000 to $25,000	675,727,707	39	135,629,029	6	−589,748,580	−23
$25,000 to $50,000	299,321,925	31	30,420,478	2	−328,155,808	−25
$50,000 to $100,000	216,776,472	32	−86,110,876	−10	−228,156,115	−28
$100,000 to $150,000	74,286,183	26	−92,881,418	−26	−101,990,506	−38
$150,000 to $300,000	66,123,719	22	−156,009,863	−42	−69,190,626	−32
$300,000 to $500,000	14,525,520	10	−69,757,396	−44	−27,971,002	−31
$500,000 to $1,000,000	9,214,848	8	−48,327,502	−38	−37,182,468	−46
$1,000,000 and over	15,163,353	11	−75,572,106	−50	−27,666,810	−36
Total	3,934,852,093	25	3,876,137,735	20	−4,158,416,655	−18

[2] A minus sign (−) indicates decrease.

Personal returns, tax yield for calendar years 1916–1921, by income classes.

Income classes.	Tax yield.		
	1916	1917	1918
Under $1,000	.....	.....	.....
$1,000 to $2,000	.....	$16,243,504	$26,481,602
$2,000 to $3,000	.....	9,097,378	35,415,344
$3,000 to $5,000	$775,804	18,283,457	82,928,720
$5,000 to $10,000	6,301,183	44,066,389	93,057,963
$10,000 to $25,000	11,637,014	80,695,149	142,448,679
$25,000 to $50,000	11,602,681	76,593,344	130,240,648
$50,000 to $100,000	16,298,587	85,027,556	147,428,655
$100,000 to $150,000	12,423,481	55,766,236	95,680,064
$150,000 to $300,000	24,007,267	86,718,157	136,155,916
$300,000 to $500,000	17,951,410	50,227,598	79,164,847
$500,000 to $1,000,000	20,901,911	59,349,187	69,834,148
$1,000,000 and over	51,487,356	109,424,999	88,885,249
Total	173,386,694	691,492,954	1,127,721,835

Income classes.	Tax yield.		
	1919	1920	1921
Under $1,000	.....	.....	$173,678
$1,000 to $2,000	$24,696,200	$36,859,732	29,160,654
$2,000 to $3,000	28,257,861	45,507,821	20,712,373
$3,000 to $5,000	75,914,847	83,496,116	42,743,604
$5,000 to $10,000	91,537,910	97,886,033	68,871,422
$10,000 to $25,000	164,832,523	172,259,321	126,886,410
$25,000 to $50,000	154,946,343	154,265,276	112,909,840
$50,000 to $100,000	186,357,608	163,717,719	115,711,635
$100,000 to $150,000	118,705,303	86,587,694	52,330,056
$150,000 to $300,000	163,095,349	92,604,423	61,495,988
$300,000 to $500,000	86,031,032	47,043,461	31,859,630
$500,000 to $1,000,000	76,228,132	45,641,005	25,112,090
$1,000,000 and over	99,026,996	49,185,085	31,419,726
Total	1,269,630,104	1,075,053,686	719,387,106

Personal returns, tax yield for calendar years 1916–1921, by income classes—Continued.

Income classes.	Increase or decrease.[1]			
	1917–16		1918–17	
	Amount.	Per cent.	Amount.	Per cent.
Under $1,000	.....	.....	.....	.....
$1,000 to $2,000	$16,243,504	.....	$10,238,098	60
$2,000 to $3,000	9,097,378	.....	26,317,966	289
$3,000 to $5,000	17,507,653	2,257	64,645,263	354
$5,000 to $10,000	37,765,206	599	48,991,574	111
$10,000 to $25,000	69,058,135	593	61,753,530	77
$25,000 to $50,000	64,990,663	560	53,647,304	70
$50,000 to $100,000	68,728,969	422	62,401,099	73
$100,000 to $150,000	43,342,755	349	39,913,828	72
$150,000 to $300,000	62,710,890	261	49,437,759	57
$300,000 to $500,000	32,276,188	180	28,937,249	58
$500,000 to $1,000,000	38,447,276	184	10,484,961	18
$1,000,000 and over	57,937,643	113	−20,539,750	−19
Total	518,106,260	299	436,228,881	63

Income classes.	Increase or decrease.[1]					
	1919–18		1920–19		1921–20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Under $1,000	.....	.....	.....	.....	$173,678	.....
$1,000 to $2,000	−$1,785,402	−7	$12,163,532	49	−7,699,078	−21
$2,000 to $3,000	−7,157,483	−20	17,249,960	61	−24,795,448	−54
$3,000 to $5,000	−7,013,873	−8	7,581,269	10	−40,752,512	−49
$5,000 to $10,000	−1,520,053	−2	6,348,123	7	−29,014,611	−30
$10,000 to $25,000	22,383,844	16	7,426,798	5	−45,372,911	−26
$25,000 to $50,000	24,705,695	19	−681,067	−1	−41,355,436	−27
$50,000 to $100,000	38,928,953	26	−22,639,889	−12	−48,006,084	−29
$100,000 to $150,000	23,025,239	24	−32,117,609	−27	−34,257,638	−40
$150,000 to $300,000	26,939,433	20	−70,490,926	−43	−31,108,435	−34
$300,000 to $500,000	6,866,185	9	−38,987,571	−45	−15,183,831	−32
$500,000 to $1,000,000	6,393,984	9	−30,587,127	−40	−20,528,915	−45
$1,000,000 and over	10,141,747	11	−49,841,911	−50	−17,765,359	−36
Total	141,908,269	13	−194,576,418	−15	−355,666,580	−33

[1] A minus sign (−) indicates decrease.

Personal returns, average tax and average rate of tax per individual, calendar years 1916–1921, by income classes.

Income classes.	1916		1917		1918	
	Average tax per individual.	Average rate of tax (per cent).	Average tax per individual.	Average rate of tax (per cent).	Average tax per individual.	Average rate of tax (per cent).
Under $1,000	.....	.....	.....	.....	.....	.....
$1,000 to $2,000	.....	.....	$9.90	0.66	$17.46	1.19
$2,000 to $3,000	.....	.....	10.85	.44	23.66	.98
$3,000 to $5,000	$4.94	0.12	32.60	.86	88.95	2.35
$5,000 to $10,000	41.85	.61	162.80	2.41	291.39	4.34
$10,000 to $25,000	143.88	.94	717.27	4.78	1,222.01	8.20
$25,000 to $50,000	488.86	1.41	2,520.26	7.34	4,563.12	13.32
$50,000 to $100,000	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69
$100,000 to $150,000	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68
$150,000 to $300,000	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64
$300,000 to $500,000	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77
$500,000 to $1,000,000	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65
$1,000,000 and over	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65
General average	396.60	2.75	199.11	5.06	254.85	7.08

Personal returns, average tax and average rate of tax per individual, calendar years 1916–1921, by income classes—Continued.

Income classes.	1919		1920		1921	
	Average tax per individual.	Average rate of tax (per cent).	Average tax per individual.	Average rate of tax (per cent).	Average tax per individual.	Average rate of tax (per cent).
Under $1,000	.....	.....	.....	.....	$0.43	0.08
$1,000 to $2,000	$12.83	0.87	$13.80	0.91	11.95	.81
$2,000 to $3,000	18.00	.74	17.71	.74	9.32	.39
$3,000 to $5,000	64.31	1.68	62.44	1.66	39.87	1.05
$5,000 to $10,000	208.59	3.10	214.92	3.19	194.97	2.90
$10,000 to $25,000	1,014.45	6.83	1,002.50	6.76	958.76	6.48
$25,000 to $50,000	4,134.44	12.13	4,001.90	11.80	3,900.71	11.53
$50,000 to $100,000	13,990.81	20.79	13,538.22	20.20	13,274.25	19.87
$100,000 to $150,000	39,793.93	33.12	39,519.71	32.61	38,280.95	32.00
$150,000 to $300,000	87,497.50	43.94	87,116.11	43.04	83,215.14	42.14
$300,000 to $500,000	202,425.96	54.08	196,834.56	52.67	196,664.38	51.94
$500,000 to $1,000,000	403,323.45	59.42	371,065.08	57.08	398,604.30	58.70
$1,000,000 and over	1,523,492.25	64.87	1,490,457.12	63.81	1,496,177.43	63.59
General average	238.08	6.39	148.08	4.53	107.98	3.67

Personal returns, income by sources for calendar years 1916–1921.

Source of income.	Income.		
	1916	1917	1918
Personal service:			
Salaries, wages, commissions, bonuses, directors' fees, etc.	$1,478,346,372	$3,648,437,902	$8,267,391,550
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	3,010,404,924	3,958,670,028	4,630,455,322
Total	4,488,751,296	7,607,107,930	12,897,846,872
Property:			
Rents and royalties	643,802,657	684,343,399	975,679,666
Interest on bonds, notes, etc.	1,080,879,405	936,715,456	1,403,485,691
Dividends	2,136,468,625	2,848,842,499	2,468,749,244
Total	3,861,150,687	4,469,901,354	4,847,914,601
Total income	8,349,901,983	12,077,009,284	17,745,761,473
General deductions	2,051,324,363	885,763,077	1,821,122,118
Net income	[3] 6,298,577,620	[2] 11,191,246,207	[1] 15,924,639,355

Source of income.	Income.		
	1919	1920	1921
Personal service:			
Salaries, wages, commissions, bonuses, directors' fees, etc.	$10,755,692,651	$15,270,373,354	$13,813,169,165
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	6,708,344,984	5,927,327,538	4,170,363,591
Total	17,464,037,635	21,197,700,892	17,983,532,756
Property:			
Rents and royalties	1,019,094,265	1,047,423,738	1,177,957,882
Interest on bonds, notes, etc.	1,500,779,100	1,709,299,428	1,690,338,895
Dividends	2,453,774,825	2,735,845,795	2,476,952,399
Total	4,973,648,190	5,492,568,961	5,345,249,176
Total income	22,437,685,825	26,690,269,853	23,328,781,932
General deductions	2,578,194,377	2,954,640,670	3,751,569,404
Net income	[1] 19,859,491,448	[1] 23,735,629,183	[1] 19,577,212,528

[1] Compiled from returns reporting net incomes of $1,000 and over.
[2] Compiled from returns reporting net incomes of $2,000 and over.
[3] Compiled from returns reporting net incomes of $3,000 and over.

Personal returns, income by sources for calendar years 1916–1921—Continued.

Source of income.	Increase or decrease.[4]			
	1917–16		1918–17	
	Amount.	Per cent.	Amount.	Per cent.
Personal service:				
Salaries, wages, commissions, bonuses, directors' fees, etc	$2,170,091,530	147	$4,618,953,648	127
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	948,265,104	32	671,785,294	17
Total	3,118,356,634	69	5,290,738,942	70
Property:				
Rents and royalties	40,540,742	6	291,336,267	43
Interest on bonds, notes, etc	−144,163,949	−13	466,770,235	50
Dividends	712,373,874	33	−380,093,255	−13
Total	608,750,667	16	378,013,247	8
Total income	3,727,107,301	45	5,668,752,189	47
General deductions	−1,165,561,286	−57	935,359,041	106
Net income	4,892,668,587	78	4,733,393,148	42

Source of income.	Increase or decrease.[4]					
	1919–18		1920–19		1921–20	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Personal service:						
Salaries, wages, commissions, bonuses, directors' fees, etc	$2,488,301,101	30	$4,514,680,703	42	−$1,457,204,189	−10
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	2,077,889,662	45	−781,017,446	−12	−1,756,963,947	−30
Total	4,566,190,763	35	3,733,663,257	21	−3,214,168,136	−15
Property:						
Rents and royalties	43,414,599	4	28,329,473	3	130,534,144	12
Interest on bonds, notes, etc	97,293,409	7	208,520,328	14	−18,960,533	−1
Dividends	−14,974,419	−61	282,070,970	11	−258,893,396	−9
Total	125,733,589	3	518,920,771	10	−147,319,785	−3
Total income	4,691,924,352	26	4,252,584,028	19	−3,361,487,921	−13
General deductions	757,072,259	42	376,446,293	15	796,928,734	27
Net income	3,934,852,093	25	3,876,137,735	20	−4,158,416,655	−18

[4] A minus sign (−) indicates decrease.

In the study of the foregoing table it should be observed that in all the years excepting 1916 the figures for each source of income are the positive gain items reported, and represent the gross income, less losses and other deductions applicable to each source. Wherever schedules within the returns showed net losses, such losses are included in general deductions, which represent in addition to these losses such other deductions as were not chargeable to any of the sources of income.

The source of income items for 1916 represent gross income, the deductions not having been allocated to the several sources but reported in lump sum in the returns under the heading "General deductions."

PERSONAL RETURNS BY COUNTIES AND CITIES.

The number of personal returns filed for the calendar year 1921 in each county of the United States, as well as in each city having a population of 5,000 or over, are shown elsewhere in this publication. The compilation does not represent an exact count of the returns for each of the counties or cities but is a very close approximation of the number filed and is arrived at as follows: Index cards are prepared in the offices of the collectors of internal revenue for the returns of net income filed in each collection district. These cards are arranged by counties and cities and the number is ascertained by measurement on the basis of a certain number of cards to the inch.

FEDERAL ESTATE TAX RETURNS.

There are printed on the following pages a series of statistical tables prepared from an inspection of estate tax returns filed from January 16, 1922, to December 31, 1922, inclusive. These tables are based on estate tax returns actually filed with the bureau during this period as distinguished from the number of taxable estates originating within the period (the returns not being due until one year after the date of death), and the tables are in continuance of the estate tax tables previously published, which covered returns filed from September 9, 1916, the effective date of the original estate tax act, to January 15, 1922, the date as of which the first statistical analysis of estate tax returns was made.

The Federal estate tax as imposed by the several revenue acts is a tax levied on the transfer of the net estate of a decedent as defined by the statute, and the tax is graduated according to the size of the net estate. In these tables the size of the net estate is divided into blocks corresponding to the successive taxable blocks as fixed by the revenue acts. The tax, while popularly referred to as a Federal inheritance tax, is an estate tax and not an inheritance tax, the distinction being that the tax is levied on an estate in its entirety, whereas in the case of inheritance taxes the tax is generally levied on the share received by the individual legatee or beneficiary and is measured by that amount. The net estate as reflected in these tables is the gross estate less the sum of the authorized deductions, including in the case of resident decedents a specific exemption of $50,000 which does not apply in the case of nonresident decedents. The gross estate represents the estate of the decedent within the usual meaning of that term, together with certain items of property specifically included by statute as in the case of transfers made in contemplation of death or intended to take effect at or after death. For further explanation, reference should be made to Regulations 63 relating to estate tax.

The two statistical analyses made of returns filed for the period from September 9, 1916, to December 31, 1922, show the following totals:

	Returns filed.	Tax.
Previous statistics as published	45,126	$356,516,251
Present compilation	13,506	118,776,541
Total	58,632	475,292,792

The tables are based on the data given in the returns as filed but not as audited. The tax shown does not correspond with actual collections made during this period for the reason that payment may be made at a later date than when the returns are filed and for the further reason that field investigation and office audit may disclose additional tax which is not reflected in these tables.

Table A covers only returns filed for estates of resident decedents, and gives a detailed statistical analysis showing the distribution of the gross estate into the several forms of wealth owned by the decedents or into the several classifications specifically included as taxable, as in the case of taxable transfers, and the distribution of the deductions according to the several classifications entered on the returns and established by the revenue acts. The table further shows this distribution according to the size of the net estate into taxable blocks, and the relative percentages of the several classifications. This analysis, which has not been attempted before, presents an authentic and representative statement showing the distribution of estates into the several forms of wealth owned by the decedents in the case of all estates amounting to more than $50,000 for which returns were filed during this period. These returns are rendered more valuable for this purpose inasmuch as they represent estates having their situs in every collection district within the United States and this composite picture of the distribution of national wealth in estates of this importance affords a unique opportunity to obtain an accurate survey which is not only of great value to the administrative officers of the bureau but should prove of general interest as an important contribution to the statistics of wealth.

Table B is a statistical analysis of returns filed for the estates of nonresident decedents which shows the distribution by the size of the net estate. A detailed analysis as in the case of Table A was not attempted as to these returns; the experience of the bureau, however, in their audit shows that the property of nonresident decedents consists largely of cash and securities.

Tables C and D show by collection districts the total number of returns, the aggregate gross estate, the total amount of deductions, the total net estate subject to tax, and the total tax. If a summary for any particular State is desired it can be obtained by combining the data for the collection districts within the State as in the case of the two California districts.

Table E shows the simple and cumulative distribution by size of the net estate and is of interest and importance as indicating the source from which the principal part of the tax is actually collected and also as indicating for administrative purposes the relative importance of the net estates falling within the several blocks.

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

[Returns filed from Jan. 16 to Dec. 31, 1922.]

	Size of net estate subject to tax.															
	Total.		No net estate.		Under $50,000.		$50,000 to $150,000.		$150,000 to $250,000.		$250,000 to $450,000.		$450,000 to $750,000.		$750,000 to $1,000,000.	
Number of returns	12,203		2,649		5,080		2,535		727		550		301		110	
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	$702,528,030	24.40	$84,427,511	39.45	$169,187,281	38.79	$136,473,834	31.58	$57,470,919	26.31	$56,443,239	22.11	$45,260,872	20.29	$25,608,391	21.81
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt	30,555,832	1.06	516,122	.24	720,698	.17	1,123,571	.26	623,395	.29	1,250,776	.49	1,509,409	.68	850,915	.72
Partially tax-exempt	117,226,240	4.07	5,596,525	2.62	18,572,894	4.25	19,874,457	4.60	9,794,951	4.48	11,766,977	4.60	9,651,541	4.33	5,200,388	4.43
State and municipal bonds, wholly tax-exempt	72,886,514	2.53	1,777,761	.83	4,224,821	.97	5,377,311	1.25	3,747,717	1.71	6,857,359	2.69	4,977,651	2.23	2,842,665	2.42
All other bonds	207,206,795	7.20	6,313,659	2.95	21,531,561	4.94	27,410,504	6.34	15,632,061	7.16	20,338,972	7.97	17,686,408	7.93	7,287,885	6.21
Total bonds	427,875,381	14.86	14,204,067	6.64	45,049,974	10.33	53,785,843	12.45	29,798,124	13.64	40,214,084	15.75	33,825,009	15.17	16,181,853	13.78
Capital stock of corporations	968,434,511	33.63	32,671,453	15.27	84,335,418	19.34	111,139,001	25.73	68,612,971	31.40	91,510,356	35.84	88,219,962	39.55	50,220,486	42.77
Total bonds and stocks	1,396,309,892	48.49	46,875,520	21.91	129,385,392	29.67	164,924,844	38.18	98,411,095	45.04	131,724,440	51.59	122,044,971	54.72	66,402,339	56.55
Mortgages, notes, cash, insurance, etc.	402,878,451	13.99	33,094,336	15.47	89,289,294	20.47	76,280,594	17.65	33,611,044	15.38	38,581,866	15.11	30,930,415	13.87	12,989,572	11.07
Jointly owned and other miscellaneous property	228,356,430	7.94	19,488,526	9.11	28,436,645	6.52	31,812,482	7.36	15,770,489	7.22	18,265,025	7.15	17,061,837	7.65	6,226,351	5.30
Transfers made within two years prior to date of death	76,600,584	2.66	4,522,134	2.11	13,079,998	3.00	13,454,556	3.11	6,870,755	3.15	4,982,969	1.95	4,184,322	1.88	5,356,891	4.56
Power of appointment or general power of deed, made in contemplation of death	19,657,423	.68	433,675	.20	954,070	.22	2,152,586	.50	1,594,630	.73	2,482,423	.97	1,967,635	.88	578,309	.49

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

	Size of net estate subject to tax.															
	Total.		No net estate.		Under $50,000.		$50,000 to $150,000.		$150,000 to $250,000.		$250,000 to $450,000.		$450,000 to $750,000.		$750,000 to $1,000,000.	
Number of returns	12,203		2,649		5,080		2,535		727		550		301		110	
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.
Property from an estate taxed within five years, value at date of death of present decedent	$53,041,358	1.84	$25,143,853	11.75	$5,815,068	1.33	$7,016,768	1.62	$4,744,256	2.17	$2,860,375	1.12	$1,597,228	0.71	$261,039	0.22
Total gross estate	2,879,372,168	100	213,985,555	100.00	436,147,748	100.00	432,115,664	100.00	218,473,188	100.00	255,340,337	100.00	223,047,280	100.00	117,422,892	100.00
Nature of deduction:																
Funeral and administrative expenses	106,660,119	.....	9,703,558	.....	17,549,319	.....	15,683,973	.....	8,038,350	.....	8,928,004	.....	8,203,784	.....	3,742,987	.....
Debts, unpaid mortgages, etc	335,326,886	.....	79,534,867	.....	45,841,999	.....	45,411,442	.....	22,775,086	.....	25,672,539	.....	17,351,552	.....	12,235,407	.....
Property from an estate taxed within five years; value at date of previous decedent's death	64,872,184	.....	29,993,920	.....	6,262,925	.....	9,902,332	.....	5,385,360	.....	3,319,234	.....	2,127,279	.....	213,145	.....
Charitable, public, and similar bequests	195,891,684	.....	16,612,953	.....	13,717,042	.....	12,235,607	.....	5,927,668	.....	8,317,032	.....	7,653,549	.....	1,215,609	.....
Specific exemption	610,150,000	.....	132,450,000	.....	254,000,000	.....	126,750,000	.....	36,350,000	.....	27,500,000	.....	15,050,000	.....	5,500,000	.....
Total deductions	1,312,900,873	.....	268,295,298	.....	337,371,285	.....	209,983,354	.....	78,476,464	.....	73,736,809	.....	50,386,164	.....	22,907,148	.....
Net estate	[1] 1,620,781,038	.....	.....	.....	98,776,463	.....	222,132,310	.....	139,996,724	.....	181,603,528	.....	172,661,116	.....	94,515,744	.....
Tax	115,838,953	.....	.....	.....	1,018,326	.....	3,243,877	.....	2,763,098	.....	4,915,094	.....	6,498,405	.....	4,483,240	.....
Average amount of tax	9,492.66	.....	.....	.....	200.45	.....	1,279.64	.....	3,816.41	.....	8,936.53	.....	21,589.38	.....	40,756.72	.....
Average rate of tax	.....	7.15	.....	.....	.....	1.03	.....	1.46	.....	1.98	.....	2.71	.....	3.76	.....	4.74

[1] Net taxable estate.

Distribution.	Size of net estate subject to tax.											
	$1,000,000 to $1,500,000.		$1,500,000 to $2,000,000.		$2,000,000 to $3,000,000.		$3,000,000 to $4,000,000.		$4,000,000 to $5,000,000.		$5,000,000 to $6,000,000.	
Number of returns	111		45		41		17		10		7	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Form of property:												
Real estate	$27,196,057	15.99	$15,179,191	16.74	$16,519,366	12.46	$6,894,730	10.49	$7,361,293	13.71	$2,478,791	5.44
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt	1,510,051	.89	1,807,562	1.99	2,818,012	2.13	1,661,795	2.53	2,473,443	4.60	2,274,531	5.00
Partially tax-exempt	6,606,286	3.88	4,649,296	5.12	5,193,668	3.92	2,140,968	3.26	4,556,053	8.49	1,422,350	3.13
State and municipal bonds, wholly tax-exempt	5,564,692	3.27	3,214,519	3.55	10,067,271	7.59	4,102,855	6.24	991,424	1.85	37,423	.08
All other bonds	14,572,527	8.57	6,479,314	7.15	13,603,967	10.26	6,025,081	9.17	2,257,967	4.21	1,563,349	3.44
Total bonds	28,253,556	16.61	16,150,691	17.81	31,682,918	23.90	13,930,699	21.20	10,278,887	19.15	5,297,653	11.65
Capital stock of corporations	75,828,314	44.57	38,736,687	42.73	52,689,773	39.75	34,318,533	52.23	30,652,652	57.11	21,528,605	47.34
Total bonds and stocks	104,081,870	61.18	54,887,378	60.54	84,372,691	63.65	48,249,232	73.43	40,931,539	76.26	26,826,258	58.99
Mortgages, notes, cash, insurance, etc	15,974,266	9.39	6,251,127	6.89	13,497,837	10.19	4,032,178	6.14	2,270,440	4.22	7,372,809	16.21
Jointly owned and other miscellaneous property	14,437,916	8.48	9,165,471	10.10	11,516,524	8.69	6,464,571	9.83	1,702,362	3.17	7,942,271	17.46
Transfers made within two years prior to date of death	5,407,034	3.18	4,648,635	5.12	2,218,456	1.67	73,285	.11	1,401,120	2.61	843,970	1.85
Power of appointment or general power of deed, made in contemplation of death	700,686	.41	443,585	.48	1,287,933	.97	.....	.....	.....	.....	25,441	.05
Property from an estate taxed within five years, value at date of death of present decedent	2,328,050	1.37	120,509	.13	3,135,045	2.37	.....	.....	19,167	.03	.....	.....
Total gross estate	170,125,879	100.00	90,695,896	100.00	132,547,852	100.00	65,713,996	100.00	53,685,921	100.00	45,489,540	100.00
Nature of deduction:												
Funeral and administrative expenses	6,927,646	.....	2,540,964	.....	5,092,028	.....	2,258,877	.....	1,596,694	.....	1,600,279	.....
Debts, unpaid mortgages, etc	13,829,568	.....	5,359,791	.....	19,498,240	.....	3,452,619	.....	7,051,492	.....	3,966,901	.....
Property from an estate taxed within five years; value at date of previous decedent's death	4,435,492	.....	120,509	.....	3,092,721	.....	.....	.....	19,267	.....	.....	.....
Charitable, public, and similar bequests	6,892,079	.....	2,972,400	.....	2,241,688	.....	3,660,760	.....	499,500	.....	2,475,828	.....
Specific exemption	5,550,000	.....	2,250,000	.....	2,050,000	.....	850,000	.....	500,000	.....	350,000	.....
Total deductions	37,634,785	.....	13,243,664	.....	31,974,677	.....	10,222,256	.....	9,666,953	.....	8,393,008	.....
Net estate	132,491,094	.....	77,452,232	.....	100,573,175	.....	55,491,740	.....	44,018,968	.....	37,096,532	.....
Tax	8,046,816	.....	5,802,204	.....	9,210,046	.....	5,836,778	.....	5,334,530	.....	4,990,808	.....
Average amount of tax	72,493.84	.....	128,937.86	.....	224,635.26	.....	343,339.88	.....	533,453.00	.....	712,972.57	.....
Average rate of tax	.....	6.07	.....	7.49	.....	9.16	.....	10.52	.....	12.12	.....	13.45

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

	Size of net estate subject to tax.									
	$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	2		2		6				10	
Distribution.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Form of property:										
Real estate	$4,681,833	26.57	$2,079,924	11.99	$11,235,585	11.50			$34,029,213	11.65
Investments in bonds and stocks:										
Federal Government bonds—										
Wholly tax-exempt	99,800	.56	903,750	5.21	1,978,813	2.03			8,433,189	2.89
Partially tax-exempt	477,164	2.70	855,705	4.93	4,510,327	4.62			6,356,690	2.18
State and municipal bonds, wholly tax-exempt	494,599	2.81	1,071,178	6.18	7,855,610	8.04			9,681,658	3.32
All other bonds	2,213,042	12.56	1,051,821	6.06	12,149,487	12.44			31,089,190	10.65
Total bonds	3,284,605	18.63	3,882,454	22.38	26,494,237	27.13			55,560,727	19.04
Capital stock of corporations	1,426,800	8.10	5,583,384	32.19	44,318,068	45.38			136,642,048	46.81
Total bonds and stocks	4,711,405	26.73	9,465,838	54.57	70,812,305	72.51			192,202,775	65.85
Mortgages, notes, cash, insurance, etc	3,886,712	22.05	3,983,480	22.96	12,207,427	12.50			18,625,054	6.38
Jointly owned and other miscellaneous property	4,344,130	24.65	1,817,566	10.48	3,211,862	3.28			30,692,402	10.51
Transfers made within two years prior to date of death					204,973	.21			9,351,486	3.20
Power of appointment or general power of deed, made in contemplation of death									7,036,450	2.41
Property from an estate taxed within five years, value at date of death of present decedent										
Total gross estate	17,624,080	100.00	17,346,808	100	97,672,152	100			291,937,380	100
Nature of deduction:										
Funeral and administrative expenses	1,556,603		587,316		3,524,347				9,125,390	
Debts, unpaid mortgages, etc	119,843		607,913		4,768,971				27,848,656	
Property from an estate taxed within five years; value at date of previous decedent's death										
Charitable, public, and similar bequests	1,989,438		836,513		37,296,855				71,347,163	
Specific exemption	100,000		100,000		300,000				500,000	
Total deductions	3,765,884		2,131,742		45,890,173				108,821,209	
Net estate	13,858,196		15,215,066		51,781,979				183,116,171	
Tax	2,054,639		2,326,013		8,362,036				40,953,043	
Average amount of tax	1,027,319.50		1,163,006.50		1,393,672.66				4,095,304.30	
Average rate of tax		14.83		15.29		16.15				22.36

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

[Returns filed from Jan. 16 to Dec. 31, 1922.]

Size of net estate.	Number of returns.	Gross estate.	Deductions.	Net estate.	Tax.	Average tax.	Average rate.
							P. ct.
No net estate	80	$117,163	$158,689				
Under $50,000	1,095	6,720,825	649,401	$6,071,424	$66,827	$61.02	1.10
$50,000 to $150,000	70	6,465,269	615,978	5,849,291	89,151	1,273.59	1.52
$150,000 to $250,000	17	3,358,987	351,722	3,007,265	71,461	4,203.59	2.38
$250,000 to $450,000	16	5,474,158	267,857	5,206,301	140,761	8,797.56	2.70
$450,000 to $750,000	9	5,173,699	369,590	4,804,109	186,666	20,740.67	3.89
$750,000 to $1,000,000	6	5,493,129	315,748	5,177,381	243,189	40,531.50	4.70
$1,000,000 to $1,500,000	3	4,239,487	370,632	3,868,855	241,386	80,462.00	6.24
$1,500,000 to $2,000,000	2	5,327,641	1,793,808	3,533,833	307,560	153,780.00	8.70
$2,000,000 to $3,000,000	4	11,978,495	751,631	11,226,864	1,237,760	309,440.00	11.02
$3,000,000 to $4,000,000	1	3,688,118	367,322	3,320,796	352,827	352,827.00	10.62
$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	1,303	58,036,971	6,012,378	[1]52,066,119	2,937,588	2,254.48	5.64

[1] Net taxable estate.

TABLE C.—*Returns of resident decedents, distributed by collection districts.*

[Returns filed from Jan. 16, 1922, to Dec. 31, 1922.]

Collection districts.	Total number of returns.	Aggregate gross estate.	Estates subject to tax.					Estates not subject to tax.		
			Number.	Gross estate.	Deductions.	Net estate subject to tax.	Tax.	Number.	Gross estate.	Deductions.
Alabama	52	$7,687,593	44	$7,250,000	$2,998,286	$4,251,714	$99,468	8	$437,593	$621,859
Arizona	15	2,133,267	14	2,080,664	1,082,364	998,300	15,377	1	52,603	55,636
Arkansas	43	7,342,102	31	6,288,006	2,128,411	4,159,595	146,588	12	1,054,096	1,360,879
California:										
First district	394	76,881,227	302	69,760,443	24,523,336	45,237,107	2,041,010	92	7,120,784	9,244,479
Sixth district	464	85,377,847	379	80,367,422	35,442,060	44,925,362	1,617,329	85	5,010,425	6,399,178
Colorado	110	28,275,891	74	24,091,363	6,750,700	17,340,663	1,742,807	36	4,184,528	5,726,001
Connecticut	246	102,501,796	194	98,280,057	41,788,044	56,492,013	7,921,281	52	4,221,739	5,277,295
Delaware	29	8,474,146	26	8,134,275	3,101,881	5,032,394	200,099	3	339,871	399,685
Florida	67	10,400,905	48	9,045,448	3,452,965	5,592,483	145,329	19	1,355,457	1,634,177
Georgia	151	29,864,146	95	26,055,095	8,677,897	17,377,198	1,180,028	56	3,809,051	4,999,475
Hawaii	20	4,068,311	16	3,781,258	1,849,748	1,931,510	41,079	4	287,053	443,557
Idaho	25	3,382,236	20	3,090,539	1,833,446	1,257,093	45,640	5	291,697	385,677
Illinois:										
First district	661	142,266,850	530	132,794,229	47,855,143	84,939,086	5,310,089	131	9,472,621	11,367,212
Eighth district	517	58,915,668	397	51,657,145	25,235,054	26,422,091	579,331	120	7,258,523	8,767,735
Indiana	277	43,232,298	207	38,764,204	14,418,707	24,345,497	1,405,176	70	4,468,094	5,353,691
Iowa	1,146	108,608,355	730	81,315,720	45,883,349	35,432,371	770,665	416	27,292,635	33,292,748
Kansas	187	23,052,282	140	20,375,097	9,877,828	10,497,269	334,065	47	2,677,185	3,202,470
Kentucky	166	22,180,196	129	19,543,233	9,742,722	9,800,511	205,304	37	2,636,963	3,374,640
Louisiana	93	18,359,535	73	16,467,177	6,220,103	10,247,074	318,088	20	1,892,358	2,290,487
Maine	99	18,719,974	85	17,509,087	8,359,685	9,149,402	237,845	14	1,210,887	1,502,129
Maryland, including District of Columbia	229	42,741,330	172	36,651,849	12,626,041	24,025,808	1,016,583	57	6,089,481	8,496,464
Massachusetts	622	189,296,475	514	176,274,092	55,969,195	120,304,897	9,530,152	108	13,022,383	15,440,663
Michigan:										
First district	185	59,997,988	162	57,413,281	19,650,052	37,763,229	2,052,697	23	2,584,707	3,205,168
Fourth district	69	16,257,249	58	15,251,898	4,422,888	10,829,010	574,934	11	1,005,351	1,205,616
Minnesota	301	60,257,911	223	55,005,752	19,939,508	35,066,244	3,047,612	78	5,252,159	6,362,789
Mississippi	46	8,679,329	36	7,597,549	3,111,977	4,485,572	175,573	10	1,081,780	1,730,960
Missouri:										
First district	154	41,671,609	117	38,045,164	17,337,877	20,707,287	913,132	37	3,626,445	4,715,819
Sixth district	156	27,844,512	119	25,175,050	10,525,030	14,650,020	580,167	37	2,669,462	3,236,352
Montana	18	2,700,386	11	2,235,076	752,990	1,482,086	34,476	7	465,310	748,343
Nebraska	248	32,396,485	192	28,591,868	13,716,983	14,874,885	482,798	56	3,804,617	4,465,231
Nevada	2	143,964	1	78,967	52,504	26,463	265	1	64,997	117,081
New Hampshire	58	9,121,835	44	7,784,168	3,173,213	4,610,955	219,891	14	1,337,667	1,642,937
New Jersey:										
First district	144	47,614,390	124	46,148,099	15,354,227	30,793,872	2,796,386	20	1,466,291	2,095,924
Fifth district	339	83,534,746	296	78,995,880	29,110,716	49,885,164	2,239,594	43	4,538,866	5,579,463

New Mexico	3	207,902	2	159,812	121,304	38,508	385	1	48,090	51,800
New York:										
First district	372	128,612,546	319	123,918,683	33,592,594	90,326,089	13,060,133	53	4,693,863	5,396,344
Second district	670	353,904,394	582	345,196,299	146,000,249	199,196,050	15,853,440	88	8,708,095	10,864,611
Fourteenth district	327	87,833,068	269	82,248,017	29,397,077	52,850,940	2,993,567	58	5,585,051	6,920,715
Twenty-first district	140	23,551,389	114	21,566,155	9,874,708	11,691,447	311,010	26	1,985,234	2,469,738
Twenty-eighth district	175	32,441,291	151	30,487,932	12,658,756	17,829,176	595,636	24	1,953,359	2,376,151
North Carolina	101	24,894,959	84	23,070,176	11,893,042	11,177,134	683,389	17	1,824,783	2,300,740
North Dakota	48	6,787,893	36	6,061,284	2,251,517	3,809,767	129,137	12	726,609	1,028,033
Ohio:										
First district	139	31,985,568	121	29,333,684	11,346,271	17,987,413	741,326	18	2,651,884	3,155,695
Tenth district	95	12,731,906	67	11,124,180	4,951,162	6,173,018	193,904	28	1,607,726	1,856,878
Eleventh district	75	17,479,763	63	16,500,375	5,610,729	10,889,646	537,740	12	979,388	1,163,051
Eighteenth district	213	46,208,067	159	42,489,873	13,820,486	28,669,387	1,418,068	54	3,718,194	4,429,544
Oklahoma	57	10,803,014	40	7,533,302	3,236,016	4,297,286	122,593	17	3,269,712	4,077,985
Oregon	51	6,260,960	36	4,329,342	2,557,660	1,771,682	26,085	15	1,931,618	2,406,040
Pennsylvania:										
First district	571	150,889,625	485	142,579,258	52,614,860	89,964,398	4,988,113	86	8,310,367	11,754,384
Twelfth district	110	19,972,886	75	17,110,440	6,910,265	10,200,175	413,253	35	2,862,446	3,562,863
Twenty-third district	353	225,191,155	295	217,288,324	97,084,404	120,203,920	15,165,991	68	7,902,831	9,468,494
Rhode Island	118	64,878,429	95	63,855,260	13,151,182	50,704,078	6,796,084	13	1,023,169	1,294,848
South Carolina	98	13,681,639	67	11,702,647	5,436,650	6,265,997	181,970	31	1,978,992	2,583,461
South Dakota	117	11,066,604	74	8,246,997	4,520,743	3,726,254	107,457	43	2,819,607	3,306,698
Tennessee	78	13,794,661	54	12,412,041	4,945,555	7,466,486	221,281	24	1,382,620	1,855,162
Texas:										
First district	155	27,058,298	121	23,603,085	9,045,093	14,557,992	516,994	34	3,455,213	4,239,586
Second district	121	19,899,376	94	17,580,874	7,347,252	10,233,622	351,308	27	2,318,502	2,813,067
Utah	26	6,302,301	17	5,370,374	2,968,458	2,401,916	150,350	9	931,927	1,280,083
Vermont	43	12,278,735	36	11,457,420	5,210,660	6,246,760	220,609	7	821,315	1,568,079
Virginia	112	21,567,565	106	21,026,863	8,138,647	12,888,216	371,295	6	540,702	679,520
Washington, including Alaska	181	31,895,182	148	29,948,196	13,104,927	16,843,269	580,444	33	1,946,986	2,623,842
West Virginia	113	14,578,029	78	12,376,127	6,337,155	6,038,972	148,122	35	2,201,902	2,727,840
Wisconsin	186	35,928,661	149	33,285,390	12,649,746	20,635,644	921,497	37	2,643,271	3,983,417
Wyoming	22	2,703,468	14	1,625,048	863,477	761,571	16,914	8	1,078,420	1,314,809
Total	12,203	2,879,372,168	9,554	2,665,386,613	1,044,605,575	1,620,781,038	115,838,953	2,649	213,985,555	268,295,298

TABLE D.—*Returns of nonresident decedents, distributed by collection districts.*

[Returns filed from Jan. 16, 1922, to Dec. 31, 1922.]

Collection district.	Total number of returns.	Aggregate gross estate.	Estate subject to tax.					Estates not subject to tax.		
			Number.	Gross estate.	Deductions.	Net estate subject to tax.	Tax.	Number.	Gross estate.	Deductions.
Alabama	1	$64,495	1	$64,495	$1,907	$62,588	$752			
Arizona										
Arkansas										
California:										
First district	39	2,035,713	37	2,020,120	53,063	1,967,057	47,152	2	$15,593	$15,593
Sixth district	11	281,687	11	281,687	47,462	234,225	2,714			
Colorado	1	185,430	1	185,430	18,543	166,887	3,007			
Connecticut	3	12,720	2	12,720	137	12,583	126	1		
Delaware										
Florida	2	866,019	2	866,019		866,019	40,424			
Georgia										
Hawaii	4	470,968	3	445,575	716	444,859	10,928	1	25,393	26,269
Idaho										
Illinois:										
First district	12	1,356,694	11	1,356,694	100,254	1,256,440	28,804	1		
Eighth district	1	5,040	1	5,040		5,040	50			
Indiana										
Iowa	2	9,204	2	9,204	899	8,305	105			
Kansas										
Kentucky	2	1,028,568	2	1,028,568	151,122	877,446	40,299			
Louisiana	6	639,244	6	639,244	174,059	465,185	6,375			
Maine	1	205,135	1	205,135	6,818	198,317	3,950			
Maryland including District of Columbia	779	8,985,616	720	8,934,260	507,086	8,427,174	168,208	59	51,356	92,006
Massachusetts	33	1,216,074	32	1,216,074	301,964	914,110	24,595	1		
Michigan:										
First district	8	302,192	7	298,825	135,627	163,198	2,067	1	3,367	3,367
Fourth district										
Minnesota										
Mississippi										
Missouri:										
First district										
Sixth district	2	126,374	2	126,374	3,572	122,802	1,952			
Montana										
Nebraska	1	1,585	1	1,585		1,585	16			
Nevada										
New Hampshire	1	66,290	1	66,290	747	65,543	1,622			
New Jersey:										
First district										

Fifth district	6	531,069	6	531,069	12,549	518,520	11,843			
New Mexico	1	54,810	1	54,810	5,654	49,156	492			
New York:										
First district	4	86,647	4	86,647	7,082	79,565	961			
Second district	315	28,033,673	304	28,012,863	3,680,833	24,331,970	1,496,140	11	20,870	20,870
Fourteenth district	3	640,484	3	640,484	64,019	576,465	21,042			
Twenty-first district	1	31,013	1	31,013	1,524	29,489	295			
Twenty-eighth district	8	21,173	7	20,589	536	20,053	312	1	584	584
North Carolina										
North Dakota	3	58,859	3	58,859	5,500	53,359	534			
Ohio:										
First district	1	77,400	1	77,400	5,691	71,709	934			
Tenth district	1	169	1	169	19	150	3			
Eleventh district										
Eighthteenth district	4	486,916	4	486,916	5,318	481,598	11,530			
Oklahoma	1	4,142	1	4,142	110	4,032	40			
Oregon	2	7,811	2	7,811		7,811	85			
Pennsylvania:										
First district	14	519,438	13	519,438	27,811	491,627	10,504	1		
Twelfth district										
Twenty-third district										
Rhode Island	3	3,071,496	3	3,071,496	4,623	3,066,873	438,042			
South Carolina										
South Dakota	1	55,100	1	55,100	2,878	52,222	544			
Tennessee										
Texas:										
First district	3	127,702	3	127,702	1,162	126,540	1,584			
Second district	4	3,289,603	4	3,289,603	437,440	2,852,163	277,770			
Utah	1	880	1	880	879	1	1			
Vermont	1	1,750	1	1,750	52	1,698	17			
Virginia										
Washington including Alaska	13	143,534	12	143,534	9,888	133,646	1,671	1		
West Virginia										
Wisconsin	3	2,930,037	3	2,930,037	76,145	2,853,892	280,056			
Wyoming	1	4,217	1	4,217		4,217	42			
Total	1,303	58,036,971	1,223	57,919,808	5,853,689	52,066,119	2,937,588	80	117,163	158,689

TABLE E.—*Simple and cumulative distribution by size of net estate—Resident and non-resident decedents.*

[Returns filed from Jan. 16, 1922, to Dec. 31, 1922.]

Size of net estate.	Returns.				Net estate.	
	Simple distribution.		Cumulative distribution.		Simple distribution.	
	Number in each class.	Per cent of total.	Number under higher class.	Per cent under higher class.	Amount in each class.	Per cent of total.
No net estate	2,729	20.20	2,729	20.20	.....	.....
Under $50,000	6,175	45.72	8,904	65.92	$104,847,887	6.26
$50,000 to $150,000	2,605	19.28	11,509	85.20	227,981,601	13.62
$150,000 to $250,000	744	5.51	12,253	90.71	143,003,989	8.55
$250,000 to $450,000	566	4.19	12,819	94.90	186,809,829	11.17
$450,000 to $750,000	310	2.30	13,129	97.20	177,465,225	10.61
$750,000 to $1,000,000	116	.86	13,245	98.06	99,693,125	5.96
$1,000,000 to $1,500,000	114	.84	13,359	98.90	136,359,949	8.15
$1,500,000 to $2,000,000	47	.39	13,406	99.29	80,986,065	4.84
$2,000,000 to $3,000,000	45	.33	13,451	99.62	111,800,039	6.68
$3,000,000 to $4,000,000	18	.13	13,469	99.75	58,812,536	3.52
$4,000,000 to $5,000,000	10	.07	13,479	99.82	44,018,968	2.63
$5,000,000 to $6,000,000	7	.05	13,486	99.87	37,096,532	2.22
$6,000,000 to $7,000,000	2	.01	13,488	99.88	13,858,196	.83
$7,000,000 to $8,000,000	2	.01	13,490	99.89	15,215,066	.91
$8,000,000 to $9,000,000	6	.04	13,496	99.93	51,781,979	3.10
$9,000,000 to $10,000,000	.....	.....	.....	.....	.....	.....
$10,000,000 and over	10	.07	13,506	100.00	183,116,171	10.95
Total	13,506	100.00	.....	.....	1,672,847,157	100.00

Size of net estate.	Net estate.		Tax.			
	Cumulative distribution.		Simple Distribution.		Cumulative distribution.	
	Amount under higher class.	Per cent under higher class.	Amount in each class.	Per cent of total.	Amount under higher class.	Per cent under higher class.
No net estate	.....	.....	.....	.....	.....	.....
Under $50,000	$104,847,887	6.26	$1,085,153	0.91	$1,085,153	0.91
$50,000 to $150,000	332,829,488	19.88	3,333,028	2.81	4,418,181	3.72
$150,000 to $250,000	475,833,477	28.43	2,834,559	2.39	7,252,740	6.11
$250,000 to $450,000	662,643,306	39.60	5,055,855	4.26	12,308,595	10.37
$450,000 to $750,000	840,108,531	50.21	6,685,071	5.63	18,993,666	16.00
$750,000 to $1,000,000	939,801,656	56.17	4,726,429	3.98	23,720,095	19.98
$1,000,000 to $1,500,000	1,076,161,605	64.32	8,288,202	6.98	32,008,297	26.96
$1,500,000 to $2,000,000	1,157,147,670	69.16	6,109,764	5.14	38,118,061	32.10
$2,000,000 to $3,000,000	1,268,947,709	75.84	10,447,806	8.80	48,565,867	40.90
$3,000,000 to $4,000,000	1,327,760,245	79.36	6,189,605	5.21	54,755,472	46.11
$4,000,000 to $5,000,000	1,371,779,213	81.99	5,334,530	4.49	60,090,002	50.60
$5,000,000 to $6,000,000	1,408,875,745	84.21	4,990,808	4.20	65,080,810	54.80
$6,000,000 to $7,000,000	1,422,733,941	85.04	2,054,639	1.73	67,135,449	56.53
$7,000,000 to $8,000,000	1,437,949,007	85.95	2,326,013	1.96	69,461,462	58.49
$8,000,000 to $9,000,000	1,489,730,986	89.05	8,362,036	7.04	77,823,498	65.53
$9,000,000 to $10,000,000	.....	.....	.....	.....	.....	.....
$10,000,000 and over	1,672,847,157	100.00	40,953,043	34.47	118,776,541	100.00
Total	.....	.....	118,776,541	100.00	.....	.....

On the pages immediately following are continued the basic tables of income distribution in the United States and in each State and Territory.

Respectfully,

D. H. BLAIR,
Commissioner of Internal Revenue.

Approved:
A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

PERSONAL RETURNS.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Exemptions from normal tax in excess of net income.	Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Government obligations.[1]					Amount.	Per cent of total.
Alabama	43,009	0.65	$117,108,806	0.60	$100,811,000	$6,816,588	$163,451	$19,349,011	$28,666,778	$1,492,075	$1,221,751	$2,713,826	0.38
Alaska [2]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arizona	18,477	.28	48,310,197	.25	45,146,700	1,804,555	41,034	7,944,053	9,261,961	419,839	96,798	516,637	.07
Arkansas	33,830	.51	92,616,903	.47	80,913,600	5,264,313	131,251	17,680,029	23,987,768	1,246,107	620,057	1,866,164	.26
California	386,082	5.79	1,168,021,448	5.97	796,672,500	120,484,039	2,224,046	131,318,985	379,959,848	20,158,214	16,280,218	36,438,432	5.06
Colorado	69,676	1.05	174,490,980	.89	154,698,100	15,608,889	265,757	35,792,775	39,711,009	2,067,924	1,794,938	3,862,862	.54
Connecticut	123,269	1.85	343,017,180	1.75	251,231,600	70,201,110	740,003	57,210,351	78,054,818	4,434,130	6,198,915	10,633,045	1.48
Delaware	15,889	.24	43,676,893	.22	34,484,100	14,407,813	163,112	13,217,717	7,839,585	487,603	796,762	1,284,365	.18
District of Columbia	89,966	1.34	248,345,804	1.27	171,359,586	19,987,231	517,554	10,946,862	67,428,295	4,161,641	3,542,923	7,704,564	1.08
Florida	42,249	.63	119,557,316	.61	95,525,600	12,146,859	357,865	21,464,803	32,991,795	1,749,279	1,180,130	2,929,409	.41
Georgia	67,719	1.02	180,311,466	.92	161,262,800	12,710,552	157,607	35,750,123	41,930,630	2,207,956	1,684,689	3,892,645	.54
Hawaii	11,481	.17	37,840,014	.19	27,320,400	7,828,355	76,077	6,493,411	9,108,593	496,078	955,698	1,451,776	.20
Idaho	22,976	.34	49,737,718	.25	53,142,400	1,592,728	19,744	14,065,447	9,048,293	406,714	86,944	493,658	.07
Illinois	611,558	9.18	1,833,920,436	9.37	1,216,774,500	194,930,754	3,219,683	161,601,892	580,597,391	31,505,370	37,068,981	68,574,351	9.53
Indiana	150,300	2.26	406,242,138	2.08	335,667,800	29,957,682	615,845	61,717,428	101,718,239	5,141,879	3,831,774	8,973,653	1.25
Iowa	111,483	1.67	313,762,935	1.60	248,627,800	20,552,030	349,722	37,464,660	81,698,043	3,949,580	1,888,380	5,837,960	.81
Kansas	88,785	1.33	217,237,297	1.11	204,981,700	10,963,553	251,731	50,031,036	51,071,349	2,472,721	919,708	3,392,429	.47
Kentucky	69,496	1.06	192,273,937	.98	154,538,100	20,937,795	558,874	32,487,053	48,726,221	2,499,022	1,798,448	4,297,470	.60
Louisiana	67,960	1.02	197,897,146	1.01	149,021,400	17,019,115	421,911	30,902,022	62,336,742	3,203,864	2,100,658	5,304,522	.74
Maine	44,397	.67	124,628,679	.64	96,521,100	15,844,746	192,671	18,836,459	30,906,621	1,632,010	2,342,851	3,974,861	.55
Maryland	112,963	1.70	368,691,062	1.88	229,573,014	41,644,587	765,530	48,291,995	144,999,926	7,008,838	7,528,465	14,537,303	2.03
Massachusetts	388,442	5.83	1,153,008,156	5.89	807,231,100	210,303,449	2,579,075	181,247,575	314,142,107	18,011,801	28,522,843	46,534,644	6.47
Michigan	250,147	3.75	657,779,854	3.36	518,710,700	85,215,004	1,110,974	113,809,676	166,552,852	9,027,998	15,169,842	24,197,840	3.36
Minnesota	124,501	1.86	340,833,699	1.74	265,446,700	39,961,964	480,789	44,990,921	79,935,167	4,269,610	4,427,507	8,697,117	1.21
Mississippi	25,614	.38	60,104,438	.31	58,961,700	4,298,282	133,939	17,435,865	14,146,382	697,165	371,971	1,069,136	.15
Missouri	172,519	2.59	499,911,004	2.55	367,946,300	57,688,728	1,114,853	64,109,972	137,271,095	7,333,702	7,326,649	14,660,351	2.04
Montana	36,907	.55	81,527,662	.42	81,318,600	3,595,212	37,526	19,504,058	16,080,382	720,801	331,062	1,051,863	.15
Nebraska	71,853	1.08	179,905,513	.92	165,469,800	11,633,933	172,495	42,165,892	44,795,177	2,210,492	1,117,653	3,328,145	.46
Nevada	9,719	.15	22,455,508	.11	19,998,400	1,236,217	21,689	4,128,516	5,327,718	231,915	97,381	329,296	.05
New Hampshire	32,410	.49	82,352,496	.42	67,934,300	11,372,338	176,968	15,443,654	18,312,544	948,809	810,481	1,759,290	.24
New Jersey	269,096	4.04	856,856,058	4.38	577,752,200	106,428,445	1,834,229	97,661,148	268,502,332	14,822,502	18,435,792	33,258,294	4.62
New Mexico	11,780	.18	27,838,165	.14	27,078,400	1,590,969	17,302	6,510,112	5,661,606	255,637	95,992	351,629	.05

New York	1,066,637	16.01	3,617,757,104	18.48	2,284,478,200	633,025,343	14,199,713	467,094,181	1,153,148,029	71,519,827	139,248,552	210,768,379	[illegible]
North Carolina	44,161	.66	127,992,951	.65	103,595,400	18,205,248	486,971	24,004,752	29,710,084	1,560,529	2,199,970	3,760,499	.52
North Dakota	18,440	.28	43,032,753	.22	42,200,100	1,837,299	27,212	9,779,738	8,747,880	392,085	93,698	485,783	.07
Ohio	367,096	5.51	1,060,027,926	5.41	805,657,500	141,562,049	2,364,112	146,708,268	257,152,533	14,138,775	19,435,319	33,574,094	4.67
Oklahoma	69,381	1.04	191,816,067	.98	166,914,000	8,985,533	290,339	34,732,503	50,358,698	2,661,632	1,544,875	4,206,507	.58
Oregon	62,804	.94	159,574,639	.82	134,240,000	9,208,287	264,595	27,780,461	43,642,218	2,240,815	2,710,765	4,951,580	.68
Pennsylvania	621,103	9.32	1,937,291,858	9.91	1,266,543,800	273,063,730	6,543,116	164,738,095	555,879,307	31,238,204	53,422,016	84,660,220	11.76
Rhode Island	48,057	.72	157,568,411	.80	98,537,300	41,557,095	494,946	26,945,361	43,924,431	2,591,109	6,645,219	9,236,328	1.28
South Carolina	25,160	.38	68,255,825	.35	59,724,200	6,545,019	76,125	13,404,179	15,314,660	770,698	475,825	1,246,523	.17
South Dakota	21,681	.33	47,087,498	.24	49,245,000	2,420,462	33,896	13,958,049	9,346,189	422,552	102,101	524,653	.07
Tennessee	60,949	.91	170,969,895	.87	138,734,800	15,704,181	290,868	29,486,643	45,726,689	2,398,570	1,585,481	3,984,051	.55
Texas	200,188	3.00	536,897,427	2.74	448,068,600	33,482,906	857,520	101,258,052	155,746,453	7,835,456	4,832,438	12,667,894	1.76
Utah	26,128	.39	62,713,461	.32	60,979,800	4,319,127	35,473	15,130,517	12,509,578	605,402	237,502	842,904	.12
Vermont	17,746	.27	47,561,557	.24	37,439,000	6,880,777	94,326	7,851,609	10,999,123	558,470	597,297	1,155,767	.16
Virginia	76,257	1.14	208,331,701	1.07	170,899,900	21,994,797	454,907	33,922,127	48,904,224	2,508,250	1,652,866	4,161,116	.58
Washington	115,688	1.74	262,109,642	1.34	223,140,800	20,581,805	486,063	53,615,599	71,516,573	3,299,094	1,610,763	4,909,857	.68
West Virginia	75,277	1.13	207,157,054	1.06	178,181,400	24,618,434	467,695	42,998,328	46,887,853	2,394,756	2,184,357	4,579,113	.64
Wisconsin	148,457	2.23	379,754,222	1.94	308,100,500	37,134,709	570,927	69,219,217	103,167,303	5,104,470	3,866,574	8,971,044	1.25
Wyoming	22,413	.34	51,051,629	.26	49,053,400	1,797,763	42,295	11,536,279	11,694,450	547,452	235,805	783,257	.11
Total	6,662,176	100.00	19,577,212,528	100.00	14,191,855,700	2,476,952,399	46,994,406	2,713,737,519	5,575,147,542	308,059,422	411,327,684	719,387,106	100.00

[1] Interest on Government obligations not wholly exempt from tax.
[2] Alaska included in Washington.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Number of returns.	Net income.	Exemptions from normal tax.			Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax.
			Personal exemption.	Dividends.	Interest on Government obligations.[1]					
										Per cent.
Under $1,000 [2]	390,952	$208,231,505	$678,260,600	$167,152,735	$3,680,521					
Under $1,000	10,897	5,618,429	470,600	1,242,886	108,635	$173,678		$173,678	$15.94	3.09
$1,000 to $2,000 [2]	793,954	1,228,063,387	2,034,656,200	53,149,378	310,518					
$1,000 to $2,000	1,646,590	2,392,698,381	1,655,852,600	13,175,680	133,692	29,160,654		29,160,654	17.71	1.22
$2,000 to $3,000 [2]	1,641,258	3,881,397,637	4,840,926,000	72,726,274	423,069					
$2,000 to $3,000	580,773	1,444,533,628	905,064,900	24,358,266	164,733	20,712,373		20,712,373	35.66	1.43
$3,000 to $4,000 [2]	214,933	713,423,718	768,653,000	70,188,871	278,136					
$3,000 to $4,000	488,058	1,691,589,345	1,162,182,400	41,196,727	298,887	19,675,016		19,675,016	40.31	1.16
$4,000 to $5,000 [2]	31,094	136,411,711	103,796,500	63,703,494	796,407					
$4,000 to $5,000	338,061	1,513,466,470	882,946,200	54,920,178	518,563	23,068,588		23,068,588	68.24	1.52
$5,000 to $6,000	137,191	748,709,713	315,385,100	84,542,247	2,356,331	14,706,580	$641,560	15,348,140	111.87	2.05
$6,000 to $7,000	86,030	555,891,193	194,861,300	75,733,095	2,408,261	12,604,252	1,653,406	14,257,658	165.73	2.56
$7,000 to $8,000	58,760	438,799,338	131,891,900	69,242,549	1,975,739	11,632,154	2,309,002	13,941,156	237.26	3.18
$8,000 to $9,000	40,156	340,281,149	88,727,000	58,062,330	1,613,679	10,122,988	2,583,540	12,706,528	316.43	3.73
$9,000 to $10,000	31,110	295,077,844	68,031,900	61,651,094	1,753,073	9,675,224	2,942,716	12,617,940	405.59	4.28
$10,000 to $11,000	23,416	245,413,518	50,430,100	53,850,751	1,253,841	8,500,192	3,025,012	11,525,204	492.19	4.70
$11,000 to $12,000	18,743	215,275,154	40,409,300	48,835,137	1,251,696	7,864,307	3,170,251	11,034,558	588.73	5.13
$12,000 to $13,000	14,887	185,807,937	31,621,100	45,621,450	1,159,185	7,001,604	3,184,311	10,185,915	684.22	5.48
$13,000 to $14,000	12,575	169,623,679	26,817,000	44,017,429	1,039,282	6,536,700	3,267,923	9,804,623	779.69	5.78
$14,000 to $15,000	10,393	150,654,635	22,025,700	40,225,669	974,878	5,941,451	3,314,781	9,256,232	890.62	6.14
$15,000 to $20,000	34,230	587,887,974	71,832,600	175,015,330	3,658,809	24,158,555	17,024,571	41,183,126	1,203.13	7.00
$20,000 to $25,000	18,100	403,493,309	37,486,600	133,645,641	2,811,308	17,164,793	16,731,959	33,896,752	1,872.75	8.40
$25,000 to $30,000	10,848	296,152,625	22,118,500	111,355,801	2,118,636	12,502,739	15,936,763	28,439,502	2,621.64	9.60
$30,000 to $40,000	12,047	414,214,285	24,442,200	164,554,796	3,327,779	17,618,191	29,727,607	47,345,798	3,930.09	11.43
$40,000 to $50,000	6,051	269,262,395	11,788,100	120,560,938	2,078,863	11,026,842	26,097,698	37,124,540	6,135.27	13.79
$50,000 to $60,000	3,431	187,484,667	6,834,100	87,602,019	1,478,083	7,857,483	22,878,025	30,735,508	8,958.18	16.39
$60,000 to $70,000	2,240	144,436,181	4,340,800	73,623,809	1,277,342	5,775,243	21,171,964	26,947,207	12,030.00	18.66
$70,000 to $80,000	1,423	106,389,373	2,744,900	55,876,938	990,970	4,177,321	18,321,435	22,498,756	15,810.79	21.15
$80,000 to $90,000	957	80,965,747	1,842,300	40,025,289	675,741	3,288,369	15,913,503	19,201,872	20,064.65	23.72
$90,000 to $100,000	666	62,954,250	1,240,500	38,209,960	453,729	2,368,998	13,959,294	16,328,292	24,516.95	25.94
$100,000 to $150,000	1,367	163,520,999	2,509,600	100,568,997	1,614,910	6,268,334	46,061,722	52,330,056	38,280.95	32.00
$150,000 to $200,000	450	77,435,517	772,600	49,960,272	878,643	2,722,039	27,625,002	30,347,041	67,437.87	39.19
$200,000 to $250,000	205	45,684,970	378,000	31,898,612	1,005,299	1,406,394	18,670,116	20,076,510	97,934.20	43.95
$250,000 to $300,000	84	22,827,560	137,400	15,219,643	252,575	754,258	10,318,179	11,072,437	131,814.73	48.50
$300,000 to $400,000	98	33,411,137	161,800	26,763,920	870,230	969,488	15,998,752	16,968,240	173,145.31	50.79

$400,000 to $500,000	64	27,931,413	91,400	28,665,284	324,082	634,473	14,256,917	14,891,390	232,677.97	53.31
$500,000 to $750,000	46	28,418,867	67,500	23,196,376	177,473	726,307	15,589,532	16,315,839	354,692.15	57.41
$750,000 to $1,000,000	17	14,361,559	23,800	8,157,610	152,936	565,181	8,231,070	8,796,251	517,426.52	61.25
$1,000,000 to $1,500,000	12	12,844,179	17,400	9,956,287	99,991	452,341	7,550,836	8,003,177	666,931.42	62.31
$1,500,000 to $2,000,000										
$2,000,000 to $3,000,000	3	6,449,919	7,000	4,039,806	11	246,312	3,992,977	4,239,289	1,413,096.33	65.73
$3,000,000 to $4,000,000	5	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$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]		30,117,231	9,200	34,458,831	247,870		19,177,260	19,177,260	3,196,210.00	63.68
Total	6,662,176	19,577,212,528	14,191,855,700	2,476,952,399	46,994,406	308,059,422	411,327,684	719,387,106	107.98	3.67

[1] Interest on Government obligations not wholly exempt from tax.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Returns.						Net income.	
	Simple distribution.		Cumulative distribution.		Cumulative percentages.		Simple distribution.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.	Amount in each class.	Per cent of total.
Under $1,000	401,849	6.03	6,662,176	401,849	100.00	6.03	$213,849,934	1.09
$1,000 to $2,000	2,440,544	36.63	6,260,327	2,842,393	93.97	42.66	3,620,761,768	18.49
$2,000 to $3,000	2,222,031	33.36	3,819,783	5,064,424	57.34	76.02	5,325,931,265	27.20
$3,000 to $4,000	702,991	10.55	1,597,752	5,767,415	23.98	86.57	2,405,013,063	12.28
$4,000 to $5,000	369,155	5.54	894,761	6,136,570	13.43	92.11	1,649,878,181	8.43
$5,000 to $6,000	137,191	2.06	525,606	6,273,761	7.89	94.17	748,709,713	3.82
$6,000 to $7,000	86,030	1.29	388,415	6,359,791	5.83	95.46	555,891,193	2.84
$7,000 to $8,000	58,760	.88	302,385	6,418,551	4.54	96.34	438,799,338	2.24
$8,000 to $9,000	40,156	.60	243,625	6,458,707	3.66	96.94	340,281,149	1.74
$9,000 to $10,000	31,110	.47	203,469	6,489,817	3.06	97.41	295,077,844	1.51
$10,000 to $11,000	23,416	.35	172,359	6,513,233	2.59	97.76	245,413,518	1.25
$11,000 to $12,000	18,743	.28	148,943	6,531,976	2.24	98.04	215,275,154	1.10
$12,000 to $13,000	14,887	.22	130,200	6,546,863	1.96	98.26	185,807,937	.95
$13,000 to $14,000	12,575	.19	115,313	6,559,438	1.74	98.45	169,623,679	.87
$14,000 to $15,000	10,393	.16	102,738	6,569,831	1.55	98.61	150,654,635	.77
$15,000 to $20,000	34,230	.52	92,345	6,604,061	1.39	99.13	587,887,974	3.00
$20,000 to $25,000	18,100	.27	58,115	6,622,161	.87	99.40	403,493,309	2.06
$25,000 to $30,000	10,848	.16	40,015	6,633,009	.60	99.56	296,152,625	1.51
$30,000 to $40,000	12,047	.18	29,167	6,645,056	.44	99.74	414,214,285	2.12
$40,000 to $50,000	6,051	.092	17,120	6,651,107	.26	99.832	269,262,395	1.38
$50,000 to $60,000	3,431	.053	11,069	6,654,538	.168	99.885	187,484,667	.96
$60,000 to $70,000	2,240	.034	7,638	6,656,778	.115	99.919	144,436,181	.74
$70,000 to $80,000	1,423	.0213	5,398	6,658,201	.081	99,9403	106,389,373	.54
$80,000 to $90,000	957	.0143	3,975	6,659,158	.0597	99.9546	80,965,747	.41
$90,000 to $100,000	666	.0100	3,018	6,659,824	.0454	99.9646	62,954,250	.32
$100,000 to $150,000	1,367	.0204	2,352	6,661,191	.0354	99.9850	163,520,999	.85
$150,000 to $200,000	450	.0068	985	6,661,641	.0150	99.9918	77,435,517	.40
$200,000 to $250,000	205	.0031	535	6,661,846	.0082	99.9949	45,684,970	.23
$250,000 to $300,000	84	.0013	330	6,661,930	.0051	99.9962	22,827,560	.12
$300,000 to $400,000	98	.0015	246	6,662,028	.0038	99.9977	33,411,137	.17
$400,000 to $500,000	64	.0010	148	6,662,092	.0023	99.9987	27,931,413	.14
$500,000 to $750,000	46	.0007	84	6,662,138	.0013	99.9994	28,418,867	.15
$750,000 to $1,000,000	17	.0003	38	6,662,155	.0006	99.9997	14,361,559	.07
$1,000,000 to $1,500,000	12	.00018	21	6,662,167	.00030	99.99988	12,844,179	.07
$1,500,000 to $2,000,000								
$2,000,000 to $3,000,000	3	.00004	9	6,662,170	.00012	99.99992	6,449,919	.03
$3,000,000 to $4,000,000	(1)						(1)	
$4,000,000 to $5,000,000								
$5,000,000 and over	(1)						(1)	
Classes grouped [1]	6	.00008	6	6,662,176	.00008	100.00	30,117,231	.15
Total	6,662,176	100.00					19,577,212,528	100.00

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

Income class.	Net income.				Tax (income tax and surtax).					
	Cumulative distribution.		Cumulative percentages.		Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Over the class below.	Under the class above.	Over the class below.	Under the class above.	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
Under $1,000	$19,577,212,528	$213,849,934	100.00	1.09	$173,678	0.03	$719,387,106	$173,678	100.00	0.03
$1,000 to $2,000	19,363,362,594	3,834,611,702	98.91	19.58	29,160,654	4.05	719,213,428	29,334,332	99.97	4.08
$2,000 to $3,000	15,742,600,826	9,160,542,967	80.42	46.78	20,712,373	2.88	690,052,774	50,046,705	95.92	6.96
$3,000 to $4,000	10,416,669,561	11,565,556,030	53.22	59.06	19,675,016	2.74	669,340,401	69,721,721	93.04	9.70
$4,000 to $5,000	8,011,656,498	13,215,434,211	40.94	67.49	23,068,588	3.21	649,665,385	92,790,309	90.30	12.91
$5,000 to $6,000	6,361,778,317	13,964,143,924	32.51	71.31	15,348,140	2.13	626,596,797	108,138,449	87.09	15.04
$6,000 to $7,000	5,613,068,604	14,520,035,117	28.69	74.15	14,257,658	1.98	611,248,657	122,396,107	84.96	17.02
$7,000 to $8,000	5,057,177,411	14,958,834,455	25.85	76.39	13,941,156	1.94	596,990,999	136,337,263	82.98	18.96
$8,000 to $9,000	4,618,378,073	15,299,115,604	23.61	78.13	12,706,528	1.77	583,049,843	149,043,791	81.04	20.73
$9,000 to $10,000	4,278,096,924	15,594,193,448	21.87	79.64	12,617,940	1.75	570,343,315	161,661,731	79.27	22.48
$10,000 to $11,000	3,983,019,080	15,839,606,966	20.36	80.89	11,525,204	1.60	557,725,375	173,186,935	77.52	24.08
$11,000 to $12,000	3,737,605,562	16,054,882,120	19.11	81.99	11,034,558	1.53	546,200,171	184,221,493	75.92	25.61
$12,000 to $13,000	3,522,330,408	16,240,690,057	18.01	82.94	10,185,915	1.42	535,165,613	194,407,408	74.39	27.03
$13,000 to $14,000	3,336,522,471	16,410,313,736	17.06	83.81	9,804,623	1.36	524,979,698	204,212,031	72.97	28.39
$14,000 to $15,000	3,166,898,792	16,560,968,371	16.19	84.58	9,256,232	1.29	515,175,075	213,468,263	71.61	29.68
$15,000 to $20,000	3,016,244,157	17,148,856,345	15.42	87.58	41,183,126	5.72	505,918,843	254,651,389	70.32	35.40
$20,000 to $25,000	2,428,356,183	17,552,349,654	12.42	89.64	33,896,752	4.71	464,735,717	288,548,141	64.60	40.11
$25,000 to $30,000	2,024,862,874	17,848,502,279	10.36	91.15	28,439,502	3.95	430,838,965	316,987,643	59.89	44.06
$30,000 to $40,000	1,728,710,249	18,262,716,564	8.85	93.27	47,345,798	6.58	402,399,463	364,333,441	55.94	50.64
$40,000 to $50,000	1,314,495,964	18,531,978,959	6.73	94.65	37,124,540	5.16	355,053,665	401,457,981	49.36	55.80
$50,000 to $60,000	1,045,233,569	18,719,463,626	5.35	95.61	30,735,508	4.27	317,929,125	432,193,489	44.20	60.07
$60,000 to $70,000	857,748,902	18,863,899,807	4.39	96.35	26,947,207	3.75	287,193,617	459,140,696	39.93	63.82
$70,000 to $80,000	713,312,721	18,970,289,180	3.65	96.89	22,498,756	3.13	260,246,410	481,639,452	36.18	66.95
$80,000 to $90,000	606,923,348	19,051,254,927	3.11	97.30	19,201,872	2.67	237,747,654	500,841,324	33.05	69.62
$90,000 to $100,000	525,957,601	19,114,209,177	2.70	97.62	16,328,292	2.27	218,545,782	517,169,616	30.38	71.89
$100,000 to $150,000	463,003,351	19,277,730,176	2.38	98.47	52,330,056	7.27	202,217,490	569,499,672	28.11	79.16
$150,000 to $200,000	299,482,352	19,355,165,693	1.53	98.87	30,347,041	4.22	149,887,434	599,846,713	20.84	83.38
$200,000 to $250,000	222,046,835	19,400,850,663	1.13	99.10	20,076,510	2.79	119,540,393	619,923,223	16.62	86.17
$250,000 to $300,000	176,361,865	19,423,678,223	.90	99.22	11,072,437	1.54	99,463,883	630,995,660	13.83	87.71
$300,000 to $400,000	153,534,305	19,457,089,360	.78	99.39	16,968,240	2.36	88,391,446	647,963,900	12.29	90.07
$400,000 to $500,000	120,123,168	19,485,020,773	.61	99.53	14,891,390	2.07	71,423,206	662,855,290	9.93	92.14
$500,000 to $750,000	92,191,755	19,513,439,640	.47	99.68	16,315,839	2.27	56,531,816	679,171,129	7.86	94.41
$750,000 to $1,000,000	63,772,888	19,527,801,199	.32	99.75	8,796,251	1.22	40,215,977	687,967,380	5.59	95.63
$1,000,000 to $1,500,000	49,411,329	19,540,645,378	.25	99.82	8,003,177	1.11	31,419,726	695,970,557	4.37	96.74
$1,500,000 to $2,000,000										
$2,000,000 to $3,000,000	36,567,150	19,547,095,297	.18	99.85	4,239,289	.59	23,416,549	700,209,846	3.26	97.33
$3,000,000 to $4,000,000					(1)					
$4,000,000 to $5,000,000										
$5,000,000 and over					(1)					
Classes grouped [1]	30,117,231	19,577,212,528	.15	100.00	19,177,260	2.67	19,177,260	719,387,106	2.67	100.00
Total					719,387,106	100.00				

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

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

[Income returned for the calendar year ended December 31, 1921.]

States and territories.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—Heads of families.		Women—Heads of families.		All other—Men.	
	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.
Alabama	24,102	$79,804,456	2,772	$6,582,621	826	$1,814,473	12,158	$22,382,957
Alaska [1]								
Arizona	11,774	32,005,176	739	1,882,844	107	269,040	4,193	8,100,435
Arkansas	20,404	64,765,097	2,350	5,534,259	639	1,525,929	8,308	15,770,884
California	191,295	726,731,477	21,131	60,304,098	7,505	20,923,294	124,256	249,495,943
Colorado	38,785	117,370,236	4,175	9,447,589	1,597	3,415,594	17,719	29,772,830
Connecticut	51,643	198,963,142	8,973	21,494,414	2,863	7,075,565	37,860	67,428,322
Delaware	8,363	28,351,468	963	2,374,093	401	1,044,404	4,007	7,270,112
District of Columbia	39,168	144,442,186	4,089	11,192,159	2,347	6,136,063	24,002	45,511,193
Florida	23,982	80,923,003	2,335	5,816,669	877	2,399,935	10,928	21,285,157
Georgia	39,417	124,777,732	4,800	11,333,369	1,521	3,245,179	16,093	29,346,640
Hawaii	6,244	23,863,723	673	1,671,326	191	715,035	2,784	6,478,170
Idaho	12,730	30,548,218	1,357	2,706,899	236	482,386	6,909	10,658,188
Illinois	324,806	1,190,696,081	26,222	77,755,243	8,069	21,793,101	199,466	402,900,850
Indiana	84,888	278,731,099	9,117	22,798,826	2,003	4,167,357	43,322	78,714,051
Iowa	60,674	209,844,267	8,352	19,839,003	1,722	3,663,420	30,373	58,668,262
Kansas	53,184	152,949,440	4,668	10,572,833	1,214	2,621,527	22,755	38,465,916
Kentucky	36,910	126,023,776	4,698	12,038,309	1,375	3,466,082	18,789	35,436,500
Louisiana	31,299	87,294,533	4,481	11,599,998	1,676	3,912,608	17,731	36,480,240
Maine	23,525	81,457,835	2,607	5,866,160	885	2,093,452	12,739	24,612,533
Maryland	53,448	223,619,025	5,382	17,512,590	1,819	5,728,259	34,568	80,027,407
Massachusetts	187,552	705,012,572	25,669	65,658,256	5,769	15,824,201	110,454	218,570,397
Michigan	122,418	424,527,512	12,997	30,422,723	2,802	7,068,445	90,871	148,066,278
Minnesota	62,104	221,593,206	9,003	21,504,844	2,529	5,521,479	41,143	69,757,881
Mississippi	14,669	40,200,304	1,387	3,263,132	445	1,020,531	7,302	12,404,372
Missouri	91,093	325,192,154	11,540	29,689,609	3,138	7,318,171	50,561	96,228,863
Montana	19,259	51,547,286	2,041	4,389,868	409	766,514	13,064	21,009,471
Nebraska	43,900	127,530,934	2,875	7,682,013	666	1,432,609	17,710	31,041,693
Nevada	4,555	12,183,036	517	1,183,811	79	197,399	4,002	6,919,035
New Hampshire	16,293	51,368,648	1,750	3,931,303	511	1,192,598	10,325	17,575,651
New Jersey	147,720	573,893,567	14,618	43,732,101	4,144	13,669,069	70,031	141,048,948
New Mexico	6,274	16,279,402	812	1,741,797	146	350,999	3,421	5,861,871
New York	562,042	2,295,669,713	61,173	193,501,922	25,151	76,579,700	284,753	[illegible]

North Carolina	25,644	87,077,601	2,319	6,856,834	560	1,479,688	11,750	
North Dakota	10,901	30,138,558	504	1,238,037	110	298,392	5,629	9,371,217
Ohio	197,968	705,940,629	23,517	60,870,525	6,554	15,955,331	102,456	189,962,935
Oklahoma	43,539	137,631,063	4,305	10,588,947	676	1,795,387	16,637	32,052,838
Oregon	33,313	105,389,675	3,240	7,540,934	1,041	2,106,493	21,412	35,770,800
Pennsylvania	317,957	1,221,524,166	46,681	124,105,736	8,815	28,175,534	188,097	384,074,006
Rhode Island	21,318	90,354,262	4,186	9,710,824	1,368	3,419,621	14,808	32,661,469
South Carolina	14,497	46,052,072	1,356	3,959,515	269	845,054	6,974	12,893,879
South Dakota	12,518	32,221,107	4,962	7,863,301	158	287,427	2,124	3,869,901
Tennessee	35,203	119,790,284	3,322	9,450,554	565	1,449,088	15,682	27,934,998
Texas	110,008	288,666,847	10,491	24,725,122	3,721	9,503,756	48,751	94,319,402
Utah	14,252	42,094,171	1,359	2,977,730	278	606,787	8,570	13,561,595
Vermont	8,626	29,544,224	1,153	2,651,616	396	779,322	5,668	9,917,389
Virginia	41,052	137,356,653	5,298	13,474,649	1,059	2,828,080	22,168	40,985,125
Washington	43,589	111,440,418	9,790	21,331,871	3,938	7,325,162	41,984	68,594,189
West Virginia	41,692	139,749,581	5,138	11,337,290	971	2,025,455	23,344	43,638,254
Wisconsin	73,440	243,985,314	8,689	20,216,209	1,086	2,851,257	47,612	78,362,421
Wyoming	11,555	31,302,561	1,086	2,612,189	129	294,751	8,706	15,100,115
Total	3,477,592	12,448,419,490	401,662	1,066,536,564	115,356	309,461,003	1,945,009	3,788,543,065

[1] Included in Washington.

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

States and territories.	All other—Women.		Wives making separate returns from husbands.		Community property.		Grand total.	
	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.	Number of returns.	Amount.
Alabama	2,862	$5,062,534	289	$1,461,765			43,009	$117,108,806
Alaska [1]								
Arizona	762	1,380,979	115	504,607	787	$4,167,116	18,477	48,310,197
Arkansas	1,772	3,483,479	357	1,537,255			33,830	92,616,903
California	33,395	76,200,180	5,150	30,292,738	350	4,073,718	386,082	1,168,021,448
Colorado	6,560	10,644,958	840	3,839,773			69,676	174,490,980
Connecticut	16,517	36,009,253	2,413	12,046,484			123,269	343,017,180
Delaware	1,942	3,559,631	213	1,077,185			15,889	43,676,893
District of Columbia	18,780	33,521,595	1,580	7,542,608			89,966	248,345,804
Florida	3,471	6,642,721	656	2,489,831			42,249	119,557,316
Georgia	5,262	8,763,728	626	2,844,818			67,719	180,311,466
Hawaii	1,362	3,805,545	227	1,306,215			11,481	37,840,014
Idaho	1,032	1,653,934	84	265,270	628	3,422,823	22,976	49,737,718
Illinois	45,439	99,331,731	7,556	41,443,430			611,558	1,833,920,436
Indiana	9,896	16,844,075	1,074	4,986,730			150,300	406,242,138
Iowa	9,328	17,999,415	1,034	3,748,568			111,483	313,762,935
Kansas	6,297	10,360,198	667	2,267,383			88,785	217,237,297
Kentucky	6,368	11,142,110	1,356	4,167,160			69,496	192,273,937
Louisiana	5,519	10,738,155	634	2,151,862	6,620	45,719,750	67,960	197,897,146
Maine	4,140	8,669,141	501	1,929,558			44,397	124,628,679
Maryland	16,014	33,554,468	1,732	8,249,313			112,963	368,691,062
Massachusetts	49,374	107,154,773	9,624	40,787,957			388,442	1,153,008,156
Michigan	19,313	34,974,506	1,746	12,720,390			250,147	657,779,854
Minnesota	8,411	16,112,410	1,311	6,343,879			124,501	340,833,699
Mississippi	1,564	2,526,876	247	689,223			25,614	60,104,438
Missouri	14,625	30,379,116	1,562	11,103,091			172,519	499,911,004
Montana	1,991	3,309,118	143	505,405			36,907	81,527,662
Nebraska	6,048	10,030,742	654	2,187,522			71,853	179,905,513
Nevada	333	653,327	88	272,736	145	1,046,164	9,719	22,455,508
New Hampshire	3,051	6,383,399	480	1,900,897			32,410	82,352,496
New Jersey	27,843	61,729,212	4,740	22,783,161			269,096	856,856,058
New Mexico	680	1,106,008	70	229,969	377	2,268,119	11,780	27,838,165
New York	116,525	291,417,270	16,993	125,789,374			1,066,637	3,617,757,104
North Carolina	3,487	6,259,756	361	2,936,715			44,161	127,992,951
North Dakota	1,216	1,749,535	80	237,014			18,440	43,032,753
Ohio	32,799	62,266,554	3,802	25,031,952			367,096	1,060,027,926
Oklahoma	3,710	6,804,950	514	2,942,882			69,381	191,816,067
Oregon	3,446	6,625,169	352	2,141,568			62,804	159,574,639
Pennsylvania	51,723	132,098,276	7,830	47,314,140			621,103	1,937,291,858
Rhode Island	5,605	15,388,949	772	6,033,286			48,057	157,568,411

South Carolina	1,814	3,381,604	250	1,123,701	.....	.....	25,160	68,255,825
South Dakota	1,737	2,460,482	182	385,280	.....	.....	21,681	47,087,498
Tennessee	5,465	9,454,951	712	2,890,020	.....	.....	60,949	170,969,895
Texas	12,646	23,094,795	4,708	15,358,682	9,863	81,228,823	200,188	536,897,427
Utah	1,489	2,646,931	180	826,247	.....	.....	26,128	62,713,461
Vermont	1,667	3,608,349	236	1,060,657	.....	.....	17,746	47,561,557
Virginia	6,016	10,820,083	664	2,867,111	.....	.....	76,257	208,331,701
Washington	8,936	13,694,598	2,127	5,965,132	5,324	33,758,272	115,688	262,109,642
West Virginia	3,544	7,199,583	588	3,206,891	.....	.....	75,277	207,157,054
Wisconsin	16,245	28,365,179	1,385	5,973,842	.....	.....	148,457	379,754,222
Wyoming	808	1,333,367	129	408,646	.....	.....	22,413	51,051,629
Total	608,829	1,302,397,698	89,634	486,169,923	24,094	175,684,785	6,662,176	19,577,212,528

[1] Included in Washington.

TABLE 5.—*Personal returns—Sex and family relationship-distribution by income classes, for the United States.*

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—Heads of families.		Women—Heads of families.		All other—Men.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Under $1,000 [1]	140,097	$47,406,350	14,946	$7,531,332	5,054	$2,492,474	158,513	$101,219,623
Under $1,000	327	184,839	1	810	1	145	700	240,104
$1,000 to $2,000 [1]	397,464	657,685,107	188,402	289,650,017	70,909	103,033,435	74,714	97,274,853
$1,000 to $2,000	4,640	7,290,764	4,206	6,111,326	11	24,518	1,249,622	1,841,331,699
$2,000 to $3,000 [1]	1,508,550	3,571,174,578	102,836	239,537,356	18,086	42,011,645	3,767	9,177,334
$2,000 to $3,000	192,991	524,246,619	14,768	39,621,054	1,920	5,223,682	309,094	726,259,185
$3,000 to $4,000 [1]	198,002	656,568,327	8,581	28,362,979	1,837	6,168,496	1,693	5,783,305
$3,000 to $4,000	360,820	1,255,438,240	25,174	87,164,928	4,641	16,278,889	68,560	233,746,148
$4,000 to $5,000 [1]	24,726	107,830,291	1,228	5,509,595	608	2,665,264	867	3,917,874
$4,000 to $5,000	269,954	1,210,370,544	15,672	70,194,083	3,024	13,420,395	29,844	132,097,537
$5,000 to $6,000	102,893	561,409,462	6,947	38,003,282	1,977	10,914,748	12,321	67,161,125
$6,000 to $7,000	64,320	415,637,199	4,438	28,649,156	1,515	9,784,176	7,042	45,522,516
$7,000 to $8,000	43,430	324,378,660	3,075	22,840,085	1,000	7,458,267	4,993	37,294,854
$8,000 to $9,000	29,176	247,214,385	1,955	16,576,634	779	6,602,720	3,456	29,291,252
$9,000 to $10,000	22,370	212,183,702	1,552	14,720,222	578	5,477,517	2,672	25,323,169
$10,000 to $11,000	16,560	173,542,880	1,206	12,631,087	428	4,494,821	2,100	22,000,064
$11,000 to $12,000	13,201	151,613,103	895	10,282,443	396	4,540,292	1,711	19,654,812
$12,000 to $13,000	10,315	128,738,098	660	8,237,788	283	3,530,995	1,477	18,444,872
$13,000 to $14,000	8,771	118,315,759	583	7,870,061	256	3,446,354	1,202	16,218,075
$14,000 to $15,000	7,142	103,526,416	499	7,231,378	231	3,344,948	1,014	14,699,501
$15,000 to $20,000	23,434	403,119,073	1,587	27,328,408	684	11,713,766	3,362	56,784,375
$20,000 to $25,000	12,254	273,149,608	795	17,683,814	354	7,926,345	1,842	41,066,351
$25,000 to $30,000	7,275	198,576,426	445	12,140,695	207	5,629,858	1,137	31,121,716
$30,000 to $40,000	7,965	274,037,617	508	17,408,361	240	8,191,104	1,326	45,685,035
$40,000 to $50,000	3,859	171,577,094	251	11,174,866	118	5,238,568	695	31,001,854
$50,000 to $60,000	2,274	124,245,108	168	9,208,528	62	3,392,325	326	17,841,843
$60,000 to $70,000	1,435	92,519,598	99	6,409,718	49	3,131,711	224	14,492,070
$70,000 to $80,000	905	67,700,012	49	3,646,086	35	2,603,922	179	13,306,861
$80,000 to $90,000	626	52,984,766	35	2,983,687	14	1,177,547	106	8,943,517
$90,000 to $100,000	421	39,877,690	20	1,876,186	11	1,029,428	88	8,314,421
$100,000 to $150,000	822	98,215,752	47	5,590,485	32	4,037,830	205	24,535,481
$150,000 to $200,000	260	44,592,599	14	2,420,026	7	1,230,455	64	11,026,569
$200,000 to $250,000	129	28,701,614	12	2,716,774	3	683,414	29	6,456,335

$250,000 to $300,000	48	12,991,045	1	258,504			15	4,157,750
$300,000 to $400,000	60	20,590,854	3	972,161	3	1,010,050	18	6,108,296
$400,000 to $500,000	32	13,825,093	1	(2)	2	(2)	14	6,149,480
$500,000 to $750,000	22	13,619,282	1	(2)	1	(2)	9	5,461,666
$750,000 to $1,000,000	11	9,183,432	1	(2)			2	1,853,182
$1,000,000 to $1,500,000	5	5,411,265					5	(2)
$1,500,000 to $2,000,000								
$2,000,000 to $3,000,000	1	(2)	1	(2)			1	(2)
$3,000,000 to $4,000,000	4	(2)						
$4,000,000 to $5,000,000								
$5,000,000 and over	1	(2)						
Classes grouped [2]		28,746,239		3,992,649		1,550,899		7,578,391
Total	3,477,592	12,448,419,490	401,662	1,066,536,564	115,356	309,461,003	1,945,009	3,788,543,065

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.

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

Income class.	All other—Women.		Wives making separate returns from husbands.		Community property income.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Under $1,000 [1]	61,961	$45,488,380	10,034	$4,050,017	347	$43,329	390,952	$208,231,505
Under $1,000	427	173,090	9,436	5,017,249	5	2,192	10,897	5,618,429
$1,000 to $2,000 [1]	57,815	73,784,073	4,573	6,524,467	77	111,435	793,954	1,228,063,387
$1,000 to $2,000	373,979	517,113,008	13,995	20,596,730	137	230,336	1,646,590	2,392,698,381
$2,000 to $3,000 [1]	5,167	12,545,974	2,791	6,793,440	61	157,310	1,641,258	3,881,397,637
$2,000 to $3,000	49,617	117,766,325	9,675	24,014,414	2,708	7,402,349	580,773	1,444,533,628
$3,000 to $4,000 [1]	3,165	10,751,532	1,558	5,455,673	97	333,406	214,933	713,423,718
$3,000 to $4,000	16,437	56,050,657	7,502	25,818,429	4,924	17,092,054	488,058	1,691,589,345
$4,000 to $5,000 [1]	1,879	8,521,431	1,705	7,600,959	81	366,297	31,094	136,411,711
$4,000 to $5,000	10,561	47,137,868	5,702	25,473,847	3,304	14,772,196	338,061	1,513,466,470
$5,000 to $6,000	5,683	30,986,060	4,168	22,730,802	3,202	17,504,234	137,191	748,709,713
$6,000 to $7,000	3,820	24,662,500	2,838	18,349,633	2,057	13,285,983	86,030	555,891,193
$7,000 to $8,000	2,677	20,056,140	2,159	16,112,583	1,426	10,658,749	58,760	438,799,338
$8,000 to $9,000	2,111	17,887,368	1,696	14,364,626	983	8,344,164	40,156	340,281,149
$9,000 to $10,000	1,715	16,269,477	1,487	14,108,247	736	6,995,570	31,110	295,077,844
$10,000 to $11,000	1,395	14,630,186	1,105	11,593,554	622	6,520,926	23,416	245,413,518
$11,000 to $12,000	1,149	13,190,972	926	10,641,839	465	5,351,693	18,743	215,275,154
$12,000 to $13,000	902	11,260,404	829	10,339,516	421	5,256,264	14,887	185,807,937
$13,000 to $14,000	793	10,702,191	715	9,639,914	255	3,431,325	12,575	169,623,679
$14,000 to $15,000	682	9,885,944	567	8,216,894	258	3,749,554	10,393	150,654,635
$15,000 to $20,000	2,299	39,669,607	2,058	35,462,202	806	13,810,543	34,230	587,887,974
$20,000 to $25,000	1,356	30,197,552	1,132	25,347,396	367	8,122,243	18,100	403,493,309
$25,000 to $30,000	798	21,771,832	761	20,735,684	225	6,176,414	10,848	296,152,625
$30,000 to $40,000	910	31,286,574	849	29,126,955	249	8,478,639	12,047	414,214,285
$40,000 to $50,000	539	24,083,449	463	20,545,215	126	5,641,349	6,051	269,262,395
$50,000 to $60,000	288	15,688,543	261	14,244,207	52	2,864,113	3,431	187,484,667
$60,000 to $70,000	211	13,569,544	186	12,013,648	36	2,299,892	2,240	144,436,181
$70,000 to $80,000	115	8,651,887	113	8,443,398	27	2,037,207	1,423	106,389,373
$80,000 to $90,000	75	6,330,509	87	7,362,076	14	1,183,645	957	80,965,747
$90,000 to $100,000	65	6,116,348	57	5,350,513	4	389,664	666	62,954,250
$100,000 to $150,000	135	16,199,515	111	13,159,355	15	1,782,581	1,367	163,520,999
$150,000 to $200,000	49	8,358,979	49	8,517,760	7	1,289,129	450	77,435,517
$200,000 to $250,000	18	4,017,686	14	3,109,147	.....	.....	205	45,684,970
$250,000 to $300,000	10	2,737,729	10	2,682,532	.....	.....	84	22,827,560
$300,000 to $400,000	8	2,599,407	6	2,130,369	.....	.....	98	33,411,137
$400,000 to $500,000	12	5,274,188	3	1,366,097	.....	.....	64	27,931,413
$500,000 to $750,000	3	1,876,257	10	6,258,559	.....	.....	46	28,418,867
$750,000 to $1,000,000	2	(2)	1	(2)	.....	.....	17	14,361,559

$1,000,000 to $1,500,000			2	(2)			12	12,844,179
$1,500,000 to $2,000,000								
$2,000,000 to $3,000,000							3	(2)
$3,000,000 to $4,000,000	1	(2)					5	(2)
$4,000,000 to $5,000,000								
$5,000,000 and over							1	(2)
Classes grouped [2]		5,104,512		2,871,977				36,567,150
Total	608,829	1,302,397,698	89,634	486,169,923	24,094	175,684,785	6,662,176	19,577,212,528

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Number of returns	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Alabama	43,009	$92,135,940	$8,440,838	$7,566,995	$1,281,451	$7,033,723	$6,816,588	$6,828,686	$163,451	$130,267,672	$13,158,866	$117,108,806
Alaska [1]	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Arizona	18,477	41,245,765	3,379,929	1,617,622	575,677	1,992,627	1,804,555	2,085,969	41,034	52,743,178	4,432,981	48,310,197
Arkansas	33,830	62,865,479	12,122,582	8,212,313	3,210,276	9,996,934	5,264,313	5,911,179	131,251	107,714,327	15,097,424	92,616,903
California	386,082	752,998,927	169,772,250	80,612,311	40,622,351	99,328,034	120,484,039	120,449,077	2,224,046	1,386,491,035	218,469,587	1,168,021,448
Colorado	69,676	123,529,513	29,976,898	12,037,692	5,192,993	10,333,401	15,608,889	14,385,475	265,757	211,330,618	36,839,638	174,490,980
Connecticut	123,269	228,769,339	38,437,707	16,237,353	6,497,913	22,609,047	70,201,110	30,976,134	740,003	414,468,606	71,451,426	343,017,180
Delaware	15,889	34,731,206	3,661,198	1,681,578	521,706	1,689,911	14,407,813	4,333,121	163,112	61,189,645	17,512,752	43,676,893
District of Columbia	89,966	190,165,998	24,725,294	13,997,660	4,699,441	12,160,679	19,987,231	17,399,222	517,554	283,653,079	35,307,275	248,345,804
Florida	42,249	77,847,017	20,171,517	9,725,615	6,483,942	11,544,420	12,146,859	11,688,986	357,865	149,966,221	30,408,905	119,557,316
Georgia	67,719	146,306,695	21,335,326	10,523,822	2,225,779	15,990,193	12,710,552	9,133,134	157,607	218,383,108	38,071,642	180,311,466
Hawaii	11,481	27,148,153	2,628,732	1,673,566	628,835	1,661,561	7,828,355	1,479,727	76,077	43,125,006	5,284,992	37,840,014
Idaho	22,976	37,144,928	8,625,118	2,827,579	821,343	2,723,470	1,592,728	4,124,465	19,744	57,879,375	8,141,657	49,737,718
Illinois	611,558	1,330,952,877	187,870,589	99,971,852	40,358,522	121,384,484	194,930,754	139,293,657	3,219,683	2,117,982,418	284,061,982	1,833,920,436
Indiana	150,300	303,123,109	55,030,857	20,901,212	8,093,344	26,765,278	29,957,682	16,718,857	615,845	461,206,184	54,964,046	406,242,138
Iowa	111,483	202,562,616	44,006,905	16,090,025	18,790,695	22,769,078	20,552,030	37,845,682	349,722	362,966,753	49,203,818	313,762,935
Kansas	88,785	128,553,958	51,016,955	14,899,781	8,044,705	25,903,557	10,963,553	14,706,798	251,731	254,341,038	37,103,741	217,237,297
Kentucky	69,496	139,297,149	25,454,609	14,512,579	5,692,037	10,267,471	20,937,795	10,321,354	558,874	227,041,868	34,67,931	192,273,937
Louisiana	67,960	141,233,898	26,223,621	16,094,515	6,232,135	14,584,227	17,019,115	14,541,756	421,911	236,351,178	38,454,032	197,897,146
Maine	44,397	83,964,762	16,676,383	5,901,289	2,737,028	4,047,811	15,844,746	12,022,234	192,671	141,386,924	16,758,245	124,628,679
Maryland	112,963	264,277,188	36,631,917	27,444,639	7,604,905	14,009,514	41,644,587	30,492,281	765,530	422,870,561	54,179,499	368,691,062
Massachusetts	388,442	787,222,949	143,806,012	83,019,447	15,254,902	41,020,400	210,303,449	92,564,217	2,579,075	1,375,770,451	222,762,295	1,153,008,156
Michigan	250,147	497,258,453	66,281,593	30,033,979	15,450,953	37,422,482	85,215,004	46,381,102	1,110,974	779,154,540	121,374,686	657,779,854
Minnesota	124,501	247,237,664	30,911,813	17,709,131	6,782,367	18,298,558	39,961,964	38,164,995	480,789	399,547,281	58,713,582	340,833,699
Mississippi	25,614	43,280,321	14,857,007	6,875,993	1,596,454	6,974,344	4,298,282	5,757,201	133,939	83,773,541	23,669,103	60,104,438
Missouri	172,519	377,545,141	50,521,643	23,618,189	7,653,383	29,154,870	57,688,728	32,518,552	1,114,853	579,815,359	79,904,355	499,911,004
Montana	36,907	68,626,739	8,409,246	2,349,703	1,080,131	4,271,537	3,595,212	5,899,054	37,526	94,269,148	12,741,486	81,527,662
Nebraska	71,853	112,232,328	41,114,977	11,267,013	6,303,869	14,526,627	11,633,933	19,486,236	172,495	216,737,478	36,831,965	179,905,513
Nevada	9,719	17,257,463	3,163,816	1,246,497	449,241	1,034,714	1,236,217	1,140,582	21,689	25,550,219	3,094,711	22,455,508
New Hampshire	32,410	56,700,833	10,837,117	4,162,864	1,473,628	2,975,042	11,372,338	4,669,267	176,968	92,368,057	10,015,561	82,352,496
New Jersey	269,096	577,107,589	108,402,449	48,958,796	22,040,774	40,186,813	106,428,445	91,122,003	1,834,229	996,081,098	139,225,040	856,856,058
New Mexico	11,780	21,391,519	4,024,985	1,585,877	560,177	1,676,481	1,590,969	2,064,852	17,302	32,912,162	5,073,997	27,838,165
New York	1,066,637	2,500,096,160	396,456,058	358,601,509	82,613,898	190,626,466	633,025,343	368,051,710	14,199,713	4,543,670,857	925,913,753	3,617,757,104
North Carolina	44,161	96,081,383	15,707,375	7,663,775	2,583,725	9,120,386	18,205,248	6,099,545	486,971	155,948,408	27,955,457	127,992,951
North Dakota	18,440	31,655,994	6,800,524	2,527,361	685,833	2,112,170	1,837,299	4,568,525	27,212	50,214,918	7,182,165	43,032,753
Ohio	367,096	808,508,933	95,090,368	55,218,132	18,612,306	56,588,703	141,562,049	38,231,637	2,364,112	1,216,176,240	156,148,314	[illegible]

Oklahoma	69,381	138,956,805	27,562,265	14,852,476	8,684,867	21,769,335	8,985,533	11,406,519	290,339	232,508,139	40,692,072	191,816,067
Oregon	62,804	112,197,246	22,482,289	11,627,367	2,656,075	10,593,454	9,208,287	13,283,445	264,595	182,312,758	22,738,119	159,574,639
Pennsylvania	621,103	1,335,700,667	200,486,840	139,317,718	37,914,628	79,006,894	273,063,730	171,355,861	6,543,116	2,243,389,454	306,097,596	1,937,291,858
Rhode Island	48,057	100,991,862	12,899,296	8,800,984	2,426,029	7,058,262	41,557,095	15,019,766	494,946	189,248,240	31,679,829	157,568,411
South Carolina	25,160	51,308,866	8,031,652	4,088,180	1,528,902	4,832,660	6,545,019	5,903,145	76,125	82,314,549	14,058,724	68,255,825
South Dakota	21,681	30,419,426	12,607,753	3,596,545	2,072,416	3,146,898	2,420,462	4,896,539	33,896	59,193,935	12,106,437	47,087,498
Tennessee	60,949	127,728,845	21,176,210	13,985,277	2,750,890	12,216,611	15,704,181	9,374,523	290,868	203,227,405	32,257,510	170,969,895
Texas	200,188	356,012,255	83,416,203	48,310,872	20,140,581	70,641,952	33,482,906	49,953,447	857,520	662,815,736	125,918,309	536,897,427
Utah	26,128	51,257,028	6,558,879	2,531,896	580,838	2,345,632	4,319,127	3,416,540	35,473	71,045,413	8,331,952	62,713,461
Vermont	17,746	31,286,009	7,214,299	3,199,173	752,238	1,267,475	6,880,777	4,153,284	94,326	54,847,581	7,286,024	47,561,557
Virginia	76,257	160,993,371	19,961,927	11,159,599	4,534,460	13,612,935	21,994,797	12,320,555	454,907	245,032,551	36,700,850	208,331,701
Washington	115,688	198,425,654	78,124,832	15,539,381	5,909,037	31,483,607	20,581,805	29,145,156	486,063	379,695,535	117,585,893	262,109,642
West Virginia	75,277	154,357,274	22,007,779	8,982,197	8,214,653	11,951,265	24,618,434	7,835,174	467,695	238,434,471	31,277,417	207,157,054
Wisconsin	148,457	271,611,733	54,438,843	15,321,792	10,046,677	12,508,893	37,134,709	40,138,004	570,927	441,771,578	62,017,356	379,754,222
Wyoming	22,413	40,864,138	6,775,335	2,504,587	1,189,663	2,736,996	1,797,763	3,685,259	42,295	59,596,036	8,544,407	51,051,629
Total	6,662,176	13,813,169,165	2,366,318,610	1,341,186,308	462,858,673	1,177,957,882	2,476,952,399	1,643,344,489	46,994,406	23,328,781,932	3,751,569,404	19,577,212,528

[1] Alaska included in Washington.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

Income class.	Number of returns.	Wages and salaries.	Business.	Partnerships, fiduciaries, etc.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Under $1,000 [1]	390,952	$320,024,564	$118,251,323	$35,581,748	$38,475,768	$114,319,336	$167,152,735	$130,571,827	$3,680,521	$928,057,822	$719,826,317	$208,231,505
Under $1,000	10,897	1,311,724	725,319	376,605	211,694	2,332,784	1,242,886	2,866,999	108,635	9,176,646	3,558,217	5,618,429
$1,000 to $2,000 [1]	793,954	1,011,318,569	190,380,441	35,176,261	13,009,206	86,886,209	53,149,378	79,553,094	310,518	1,469,783,676	241,720,289	1,228,063,387
$1,000 to $2,000	1,646,590	2,232,517,917	64,772,297	29,174,750	8,070,316	64,505,587	13,175,680	107,358,198	133,692	2,519,708,437	127,010,056	2,392,698,381
$2,000 to $3,000 [1]	1,641,258	3,389,179,301	372,652,595	84,460,461	29,890,066	158,031,539	72,726,274	155,052,891	423,069	4,262,416,196	381,018,559	3,881,397,637
$2,000 to $3,000	580,773	1,168,109,247	132,156,286	47,007,286	18,028,170	82,083,874	24,358,266	115,588,557	164,733	1,587,496,419	142,962,791	1,444,533,628
$3,000 to $4,000 [1]	214,933	531,307,182	105,740,299	25,292,968	12,408,449	32,900,947	70,188,871	41,154,497	278,136	819,271,349	105,847,631	713,423,718
$3,000 to $4,000	488,058	1,236,951,859	259,241,796	80,300,554	37,925,128	109,493,750	41,196,727	138,351,267	298,887	1,903,759,968	212,170,623	1,691,589,345
$4,000 to $5,000 [1]	31,094	65,833,734	17,375,564	6,797,587	3,007,670	8,284,118	63,703,494	16,286,349	796,407	182,084,923	45,673,212	136,411,711
$4,000 to $5,000	338,061	1,025,095,262	288,982,655	93,447,141	47,376,160	98,187,333	54,920,178	123,864,290	518,563	1,732,391,582	218,925,112	1,513,466,470
$5,000 to $6,000	137,191	457,451,255	126,095,571	65,557,424	29,049,756	54,052,311	84,542,247	69,449,947	2,356,331	888,554,842	139,845,129	748,709,713
$6,000 to $7,000	86,030	316,956,006	98,738,691	56,816,325	24,121,032	39,818,207	75,733,095	53,112,525	2,408,261	667,704,142	111,812,949	555,891,193
$7,000 to $8,000	58,760	237,078,720	76,922,358	48,101,394	20,320,291	32,243,077	69,242,549	45,104,427	1,975,739	530,988,555	92,189,217	438,799,338
$8,000 to $9,000	40,156	177,569,962	55,634,231	39,675,253	14,856,294	23,191,730	58,062,330	36,411,973	1,613,679	407,015,452	66,734,303	340,281,149
$9,000 to $10,000	31,110	153,372,083	44,771,558	35,628,681	14,468,000	22,545,627	61,651,094	32,205,146	1,753,073	366,395,262	71,317,418	295,077,844
$10,000 to $11,000	23,416	123,875,500	35,540,033	30,857,456	11,022,848	18,246,024	53,850,751	28,182,241	1,253,841	302,828,694	57,415,176	245,413,518
$11,000 to $12,000	18,743	106,622,922	30,738,644	28,051,038	9,541,791	14,943,412	48,835,137	23,929,545	1,251,696	263,914,185	48,639,031	215,275,154
$12,000 to $13,000	14,887	89,040,651	24,496,116	24,208,890	8,473,052	13,913,392	45,621,450	21,254,175	1,159,185	228,166,911	42,358,974	185,807,937
$13,000 to $14,000	12,575	79,599,127	22,452,069	22,637,308	8,090,612	11,042,464	44,017,429	21,216,279	1,039,282	210,094,570	40,470,891	169,623,679
$14,000 to $15,000	10,393	71,514,521	19,101,313	21,184,013	6,580,645	10,061,501	40,225,669	17,608,418	974,878	187,250,958	36,596,323	150,654,635
$15,000 to $20,000	34,230	268,835,876	71,397,225	84,400,546	25,671,675	39,746,945	175,015,330	73,670,700	3,658,809	742,397,106	154,509,132	587,887,974
$20,000 to $25,000	18,100	168,502,119	43,981,726	60,325,522	16,519,444	26,228,928	133,645,641	51,249,478	2,811,308	503,264,166	99,770,857	403,493,309
$25,000 to $30,000	10,848	116,050,655	29,465,945	46,942,453	12,414,352	18,184,257	111,355,801	37,250,904	2,118,636	373,783,003	77,630,378	296,152,625
$30,000 to $40,000	12,047	147,824,431	41,491,719	71,831,489	16,082,322	26,192,029	164,554,796	54,155,014	3,327,779	525,459,579	111,245,294	414,214,285
$40,000 to $50,000	6,051	85,129,570	21,891,417	47,823,436	10,727,667	15,270,519	120,560,938	35,424,525	2,078,863	338,906,935	69,644,540	269,262,395
$50,000 to $60,000	3,431	56,591,968	16,400,795	35,130,794	6,396,702	10,176,039	87,602,019	24,585,551	1,478,083	238,361,951	50,877,284	187,484,667
$60,000 to $70,000	2,240	40,646,355	10,429,768	29,660,278	4,580,516	7,770,618	73,623,809	19,720,961	1,277,342	187,709,647	43,273,466	144,436,181
$70,000 to $80,000	1,423	28,536,934	6,983,482	23,584,948	2,974,520	5,489,909	55,876,938	12,955,960	990,970	137,393,661	31,004,288	106,389,373
$80,000 to $90,000	957	22,078,047	5,587,662	19,366,659	2,175,833	3,891,710	40,025,289	9,949,808	675,741	103,750,749	22,785,002	80,965,747
$90,000 to $100,000	666	14,881,374	4,863,733	13,922,328	1,561,159	3,604,966	38,209,960	7,380,185	453,729	84,877,434	21,923,184	62,954,250
$100,000 to $150,000	1,367	35,031,445	11,686,903	37,751,740	3,627,370	8,257,046	100,568,997	22,176,099	1,614,910	220,714,510	57,193,511	163,520,999
$150,000 to $200,000	450	13,070,218	3,819,615	19,235,446	1,755,299	4,936,166	49,960,272	9,212,864	878,643	102,868,523	25,433,006	77,435,517
$200,000 to $250,000	205	8,030,747	2,785,738	9,451,914	476,067	2,013,963	31,898,612	5,710,542	1,005,299	61,372,882	15,687,912	45,684,970
$250,000 to $300,000	84	2,999,694	2,399,270	5,306,958	543,628	464,146	15,219,643	2,519,732	252,575	29,705,646	6,878,086	22,827,560
$300,000 to $400,000	98	3,175,610	2,620,821	9,886,765	625,499	497,160	26,763,920	3,548,964	870,230	47,988,969	14,577,832	33,411,137
$400,000 to $500,000	64	2,448,625	469,651	3,606,717	973,330	1,771,057	28,665,284	5,657,395	324,082	43,916,141	15,984,728	27,931,413

$500,000 to $750,000	46	1,625,747	2,948,005	4,999,052	184,514	1,343,252	23,196,376	2,874,326	177,473	37,348,745	8,929,878	28,418,867
$750,000 to $1,000,000	17	247,665	1,301,151	4,593,852	284,745	3,013,361	8,157,610	1,956,452	152,936	19,707,772	5,346,213	14,361,559
$1,000,000 to $1,500,000	12	352,856	1,024,825	2,958,814	65,468	1,233	9,956,287	487,099	99,991	14,946,573	2,102,394	12,844,179
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	3	2,235,447	.....	.....	.....	1,965,409	4,039,806	656,378	11	8,897,051	2,447,132	6,449,919
$3,000,000 to $4,000,000	5	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	1	(2)	.....	.....	(2)	(2)	(2)	(2)	.....	(2)	(2)	(2)
Classes grouped [2]	.....	143,676	.....	73,454	291,615	55,947	34,458,831	3,078,907	247,870	38,350,300	8,233,069	30,117,231
Total	6,662,176	13,813,169,165	2,366,318,610	1,341,186,308	462,858,673	1,177,957,882	2,476,952,399	1,643,344,489	46,994,406	23,328,781,932	3,751,569,404	19,577,212,528

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.

CORPORATION RETURNS.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

States and Territories.	Total number of corporations.	Corporations reporting net income.									Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
Alabama	3,079	1,425	46.28	$198,170,647	$185,368,011	$12,802,636	$989,364	$793,486	$1,782,850	0.25	1,654	53.72	$187,696,790	$210,880,272	$23,183,482
Alaska	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	.01	76	62.81	2,634,205	3,033,609	399,404
Arizona	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	.05	1,196	76.08	56,178,901	67,974,775	11,795,874
Arkansas	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	.18	1,108	46.50	118,329,398	130,466,029	12,136,631
California	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	4.63	7,784	51.27	816,108,871	924,658,590	108,549,719
Colorado	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	.85	4,219	64.32	318,578,783	453,123,239	134,544,456
Connecticut	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	2,841,512	7,510,812	1.07	2,530	51.64	608,015,533	675,599,235	67,583,702
Delaware	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	943,835	.13	535	58.28	91,783,432	105,310,136	13,526,704
Dist. Columbia	1,258	716	56.92	220,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	.49	542	43.08	80,010,719	91,823,143	11,812,424
Florida	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	.32	1,826	52.59	126,633,887	142,700,737	16,066,850
Georgia	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	.63	2,480	54.54	314,385,441	353,659,414	39,273,973
Hawaii	587	315	53.66	90,392,439	79,807,502	10,584,937	922,666	682,811	1,605,477	.23	272	46.34	67,553,636	76,247,678	8,694,042
Idaho	1,706	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,464	203,309	.03	1,105	64.77	63,281,973	73,591,353	10,309,380
Illinois	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	8.74	11,012	49.17	3,758,752,152	4,116,064,205	357,312,053
Indiana	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	1.78	4,406	46.89	534,323,814	601,321,503	66,997,689
Iowa	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	1,454,638	4,183,749	.60	4,149	48.00	421,721,046	459,671,636	37,950,590
Kansas	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	2.15	1,897	39.95	375,340,061	397,587,581	22,247,520
Kentucky	4,757	2,617	55.01	444,349,329	412,471,737	31,877,592	2,498,252	2,273,498	4,771,750	.68	2,140	44.99	219,658,706	253,965,378	34,306,672
Louisiana	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	.56	2,417	54.07	334,891,801	375,023,151	40,131,350
Maine	2,994	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	.73	1,399	46.73	177,443,735	211,930,901	34,487,166
Maryland	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	1.15	2,173	51.18	296,177,658	333,938,370	37,760,712
Massachusetts	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	6.69	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947
Michigan	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	8.82	6,217	54.41	1,219,593,453	1,400,088,545	180,495,092
Minnesota	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	1.21	4,467	48.68	779,803,329	848,513,226	68,709,897
Mississippi	1,548	819	52.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	.09	729	47.09	78,358,022	87,742,228	9,384,206
Missouri	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	2.80	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619
Montana	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	.08	2,599	68.72	90,998,781	105,396,619	14,397,838
Nebraska	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,860	771,060	2,244,920	.32	2,645	51.94	274,343,832	298,498,498	24,154,666
Nevada	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	41,841	126,634	.02	970	77.97	18,351,356	22,646,280	4,294,924
New Hampshire	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,606	1,625,876	.23	430	42.12	83,215,490	88,091,047	4,875,557

New Jersey	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	3.70	5,086	47.84	765,604,342	855,574,759	89,970,417
New Mexico	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	.03	569	59.21	34,907,720	39,615,141	4,707,421
New York	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	24.02	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895
North Carolina	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	1.85	2,385	48.53	216,924,727	239,349,459	22,424,732
North Dakota	2,819	1,362	48.32	88,743,928	84,743,249	4,000,679	229,265	108,519	337,784	.05	1,457	51.68	57,795,313	63,289,978	5,494,665
Ohio	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	5.54	10,536	52.44	2,195,193,897	2,533,982,101	338,788,204
Oklahoma	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	1,180,362	2,510,336	.36	3,268	58.68	350,706,328	408,371,817	57,665,489
Oregon	4,840	1,948	40.25	286,350,548	269,319,824	17,030,724	1,302,255	1,066,433	2,368,688	.34	2,892	59.75	244,782,121	270,953,714	26,171,593
Pennsylvania	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	10.42	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
Rhode Island	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	1.20	985	48.57	215,930,001	250,418,098	34,488,097
South Carolina	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	.27	2,193	58.32	155,186,311	173,083,251	17,896,940
South Dakota	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	.03	1,151	52.01	49,768,976	54,494,635	4,725,659
Tennessee	4,753	2,428	51.08	502,514,430	471,907,046	30,607,384	2,409,219	2,718,504	5,127,723	.73	2,325	48.92	287,488,347	313,887,314	26,398,967
Texas	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	1.49	4,446	48.41	904,917,315	1,012,473,828	107,556,513
Utah	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,863	1,019,901	.15	1,931	62.57	134,618,833	155,616,475	20,997,642
Vermont	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	.11	380	40.77	42,431,258	47,545,532	5,114,274
Virginia	5,288	2,705	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	.91	2,583	48.85	285,612,855	318,070,221	32,457,366
Washington	9,701	3,540	36.49	523,402,473	489,170,785	34,231,688	2,580,545	1,780,207	4,360,752	.62	6,161	63.51	437,588,452	488,956,466	51,368,014
West Virginia	4,623	2,383	51.55	468,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	1.04	2,240	48.45	255,878,374	293,685,729	37,807,355
Wisconsin	12,142	6,009	49.49	1,076,943,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	1.57	6,133	50.51	675,537,462	756,106,870	80,569,408
Wyoming	1,663	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	.05	1,062	63.86	30,378,032	39,304,601	8,926,569
Total United States	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	100.00	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134

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

[Income returned for the calendar year ended Dec. 31, 1921.]

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits. and excess-profits tax.	Total tax.	Number.	Deficit.
	AGRICULTURE AND RELATED INDUSTRIES.								
	I. Farming:								
1	Cotton farming	11	3	$27,505	$2,334	$1,883	$4,217	8	$248,512
2	Grain farming	23	2	48,262	3,399	12,038	15,437	21	335,461
3	Fruit farming	944	368	20,989,777	1,898,768	1,523,982	3,422,750	576	3,877,448
4	Stock farming	711	131	723,220	57,499	9,609	67,108	580	12,248,174
5	All other farming	5,739	2,180	12,477,411	916,341	673,751	1,590,092	3,559	46,624,653
	Total, farming	7,428	2,684	34,266,175	2,878,341	2,221,263	5,099,604	4,744	63,334,248
	II. Related industries:								
6	Logging	364	138	2,816,401	255,043	109,527	364,570	226	6,666,787
7	Fishing	196	68	279,428	20,299	841	21,140	128	14,567,002
8	Ice harvesting	151	121	1,599,902	126,238	156,042	282,280	30	105,695
9	All other related industries	551	121	1,678,213	147,599	80,653	228,252	430	3,657,033
	Total, related industries	1,262	448	6,373,944	549,179	347,063	896,242	814	24,996,517
10	Agriculture, n. p. d.,[1] or combinations of I and II	34	14	78,073	6,009	107	6,116	20	232,133
	Grand total, agriculture and related industries	8,724	3,146	40,718,192	3,433,529	2,568,433	6,001,962	5,578	88,562,898
	MINING AND QUARRYING.								
	I. Mining:								
11	Coal mining	3,656	1,079	82,654,787	6,922,882	8,296,562	15,219,444	2,577	72,521,815
	Metal mining—								
12	Iron	108	37	255,519	14,017	1,871	15,888	71	9,742,797
13	Copper	149	12	141,924	11,462	451	11,913	137	51,973,346
14	Lead and zinc	127	20	1,451,570	138,253	11,649	149,902	107	3,497,993
15	Gold, silver, and precious metals	450	73	3,449,032	313,692	181,476	495,168	377	12,058,176
16	All other mining	688	130	4,543,351	394,741	129,133	523,874	558	32,483,913
	Nonmetal mining—								
17	Oil	2,608	773	57,950,074	5,081,043	5,225,631	10,306,674	1,835	139,884,645
18	Gas	184	119	1,433,709	121,175	64,123	185,298	65	531,649
19	Salt, mines and other sources	57	33	4,813,791	416,827	598,152	1,014,979	24	368,587
20	All other nonmetal mining	2,060	555	6,871,395	553,227	464,495	1,017,722	1,505	53,016,585

21	All other mining concerns, n. p. d.,[1] combinations and tributary industries	6,021	799	7,991,321	688,042	140,357	828,399	5,222	31,205,306
	Total, mining	16,108	3,630	171,556,473	14,655,361	15,113,900	29,769,261	12,478	407,284,812
	II. Quarrying:								
22	Stone	493	265	5,955,125	522,806	372,128	894,934	228	2,315,240
23	Clay, sand, gravel	720	345	5,428,312	443,271	477,177	920,448	375	3,094,524
24	Precious and semiprecious	10	3	56,204	5,043	2,931	7,974	7	30,868
25	All other quarrying, n. p. d.[1]	258	100	1,529,659	124,578	152,372	276,950	158	908,276
	Total, quarrying	1,481	713	12,969,300	1,095,698	1,004,608	2,100,306	768	6,348,908
26	Mining and quarrying combinations, but main business not given	71	22	608,150	53,533	46,116	99,649	49	855,231
	Grand total, mining and quarrying	17,660	4,365	185,133,923	15,804,592	16,164,624	31,969,216	13,295	414,488,951
	MANUFACTURING.								
	I. Food products, liquors, and tobacco:								
27	Bread and bakery products and retail sale	1,233	761	37,459,993	3,027,776	5,723,729	8,751,505	472	3,779,881
28	Milling, flour, meal, feed	1,732	679	21,411,142	1,832,445	1,297,790	3,130,235	1,053	21,415,691
29	Cereal preparations, etc	164	69	6,980,431	541,531	1,462,815	2,004,346	95	1,940,523
30	Dairy products and condensed milk	2,470	1,647	25,154,729	1,986,068	3,589,480	5,575,548	823	5,455,568
31	Butter substitutes	25	4	11,526	529	.....	529	21	1,398,174
32	Chocolate, confectionery, ice cream, etc.	1,376	616	26,544,247	2,178,251	3,870,947	6,049,198	760	20,360,794
33	Coffee and spices	127	79	5,861,608	433,634	1,389,815	1,823,449	48	1,554,596
34	Fish canning and preserving	226	50	486,614	37,363	29,057	66,420	176	15,670,897
35	Fruit and vegetable canning and preserving, etc	905	328	8,905,728	687,575	1,264,436	1,952,011	577	15,484,399
36	Meat packing, etc	506	315	24,754,868	2,292,302	1,397,139	3,689,441	191	73,188,479
37	Poultry and eggs, packed	6	4	14,515	747	.....	747	2	9,515
38	Sugar making and refining, cane and beet	201	37	6,363,403	544,401	760,322	1,304,723	164	89,059,008
39	Ice manufacturing, etc	1,292	1,055	22,129,302	1,799,134	2,697,285	4,496,419	237	1,847,092
40	Soft drinks, etc	1,281	565	7,675,457	608,989	778,506	1,387,495	716	7,663,192
41	Breweries and distilleries, etc	576	221	8,891,520	679,920	939,208	1,619,128	355	16,376,006
42	Tobacco	564	267	84,179,793	7,342,764	10,093,671	17,436,435	297	5,620,342
43	All other food products	1,093	510	32,351,397	2,808,004	3,580,671	6,388,675	583	28,337,830
	Total, food products, liquors, and tobacco	13,777	7,207	319,176,273	26,801,433	38,874,871	65,676,304	6,570	309,161,987
	II. Textiles and textile products:								
	Textile fabrics—								
44	Cotton goods, etc	862	470	77,300,204	6,818,813	7,357,985	14,176,798	392	35,054,163
45	Woolen and worsted goods, etc	410	249	33,837,896	2,847,208	5,182,330	8,029,538	161	13,265,666
46	Silk goods, etc	683	307	21,222,256	1,832,655	2,328,205	4,160,860	376	14,887,904
47	Felt goods and products, except hats	41	22	1,971,399	183,889	80,398	264,287	19	264,407
48	Linen and flax, etc	17	6	236,708	19,707	12,828	32,535	11	326,591
49	All other textile fabrics	1,418	770	91,980,740	7,654,127	12,505,030	20,159,157	648	25,113,724
50	Fur goods and fur products n. p. d.[1], etc	385	196	4,396,090	329,430	815,188	1,144,618	189	2,623,534
	Total textile fabrics	3,816	2,020	230,945,293	19,685,829	28,281,964	47,967,793	1,796	91,535,989

[1] N. p. d.—Main business not precisely defined.

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

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits. and excess-profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	II. Textiles and textile products—Continued.								
	Textile fabrics—Continued.								
	Textile products, other than clothing—								
51	Carpets, rugs, mattings, etc.	104	61	$17,374,422	$1,454,996	$2,434,454	$3,889,450	43	$2,347,062
52	Cordage and twine	69	34	1,239,890	104,509	56,350	160,859	35	1,905,100
53	Artificial leather, oilcloth, linoleum, etc.	40	25	2,792,261	231,786	111,497	343,283	15	1,736,117
54	All other textile products other than clothing	682	353	9,953,601	830,684	1,069,158	1,899,842	329	11,126,660
	Total, textile products, other than clothing	895	473	31,360,174	2,621,975	3,671,459	6,293,434	422	17,114,939
	Clothing—								
55	Custom-made clothing, etc.	718	350	3,065,834	217,342	389,762	607,104	368	4,822,121
	Factory-made clothing—								
56	Men's clothing, suits, overcoats	542	255	6,624,046	601,721	386,811	988,532	287	9,735,053
57	Women's clothing, suits, coats, skirts	1,625	675	4,651,646	343,508	339,513	683,021	950	10,907,455
58	Hats and caps, etc.	666	291	3,261,274	259,656	288,692	548,348	375	7,286,291
59	Corsets	112	69	2,630,869	225,081	277,261	502,342	43	2,223,076
60	Shirts, collars, cuffs	246	99	3,022,836	256,797	284,900	541,697	147	4,507,540
61	Hosiery and all knit goods	1,017	556	26,603,724	2,188,335	4,368,736	6,557,071	461	16,247,266
62	All other clothing	1,235	524	15,190,387	1,242,487	1,284,241	2,526,728	711	25,059,600
	Total clothing	6,161	2,819	65,050,616	5,334,927	7,619,916	12,954,843	3,342	80,788,402
	Total, textile and textile products	10,872	5,312	327,356,083	27,642,731	39,573,339	67,216,070	5,560	189,439,330
	III. Leather and leather products:								
63	Boots, shoes, cut stock, and findings	1,108	585	36,338,957	3,068,008	4,804,996	7,873,004	523	20,521,020
64	Gloves	34	11	65,950	4,921	6,724	11,645	23	808,526
65	Saddlery and harness	100	38	240,199	16,099	6,879	22,978	62	2,287,323
66	Trunks and valises	95	35	332,910	28,076	10,844	38,920	60	758,776
67	All other leather and leather products	847	312	20,086,620	1,741,721	2,126,579	3,868,300	535	81,533,710
	Total, leather and leather products	2,184	981	57,064,636	4,858,825	6,956,022	11,814,847	1,203	105,909,355

	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:								
68	Boots, shoes, and garments	24	8	315,996	28,781	17,343	46,124	16	647,209
69	Belting, hose, and tires	179	28	944,017	82,862	88,883	171,745	151	56,033,250
70	Celluloid, ivory, shell, and bone	76	38	792,602	68,333	67,120	135,453	38	2,228,853
71	All other rubber goods	362	122	3,049,058	268,033	194,113	462,146	240	42,652,423
	Total, rubber and rubber goods	641	196	5,101,673	448,009	367,459	815,468	445	101,561,735
	V. Lumber and wood products:								
72	Saw and planing mill products, etc	3,366	1,475	38,722,938	3,346,312	2,416,322	5,762,634	1,891	76,359,114
73	Furniture, all classes	1,175	625	17,641,706	1,518,092	1,642,524	3,160,616	550	11,271,489
74	Auto, carriage, and wagon bodies, and parts, etc	53	24	526,584	74,957	69,660	144,617	29	602,381
75	All other lumber and wood products	2,139	860	13,619,823	1,121,852	1,057,354	2,179,206	1,279	31,986,903
	Total, lumber and wood products	6,733	2,984	70,511,051	6,061,213	5,185,860	11,247,073	3,749	120,219,887
	VI. Paper, pulp, and products:								
76	All paper, pulp, paper products, etc	1,676	730	44,881,837	3,938,856	3,645,206	7,584,062	946	49,178,592
	Total, paper, pulp, and products	1,676	730	44,881,837	3,938,856	3,645,206	7,584,062	946	49,178,592
	VII. Printing and publishing:								
77	General printing and publishing	7,202	4,586	107,008,990	8,516,776	15,569,184	24,085,960	2,616	22,995,964
78	Combinations of paper manufacturing and printing (when unable to ascertain true nature of business)	181	111	3,918,022	329,475	463,404	792,879	70	514,327
79	Special processes and tributary industries, etc,	1,049	689	13,229,578	1,075,579	1,228,948	2,304,527	360	3,169,694
	Total, printing and publishing	8,432	5,386	124,156,590	9,921,830	17,261,536	27,183,366	3,046	26,679,985
	VIII. Chemicals and allied substances:								
80	Chemicals proper, acids and other compounds, etc	912	397	18,108,538	1,537,825	1,883,504	3,421,329	515	15,302,952
81	Paints and varnishes, etc	664	293	7,591,201	659,752	557,301	1,217,053	371	10,165,293
82	Oils, vegetable and animal, etc	394	142	2,723,303	232,563	97,968	330,531	252	12,365,798
83	Petroleum and mineral oil refining and products	420	134	51,613,827	4,857,839	2,257,697	7,115,536	286	33,274,178
84	Soaps	161	83	4,456,414	370,626	618,667	989,293	78	892,201
85	Fertilizers	229	59	1,122,663	96,968	57,341	154,309	170	7,957,137
86	All other chemicals and allied substances	3,144	1,394	72,601,343	6,555,216	9,814,595	16,369,811	1,750	52,923,506
	Total, chemicals and allied substances	5,924	2,502	158,217,289	14,310,789	15,287,073	29,597,862	3,422	132,881,065
	IX. Stone, clay, and glass products:								
87	Cut building stone, crushed stone, etc	1,495	912	28,304,171	2,441,217	2,283,121	4,724,338	583	7,841,791
88	Brick, tile, terra cotta, fire brick, etc	1,600	799	20,300,342	1,702,681	1,883,342	3,586,023	801	11,909,035
	Glass and glass products—								
89	Glass manufacture, plate or window glass, etc	552	265	20,413,723	1,808,248	1,803,498	3,611,746	287	6,018,106
90	Combinations of stone, clay, and glass manufacture	34	22	738,263	63,744	45,777	109,521	12	490,861
	Total, stone, clay, and glass products	3,681	1,998	69,756,499	6,015,890	6,015,738	12,031,628	1,683	26,259,793

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

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits. and excess-profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	X. Metal manufacture:								
	Metal products of iron and steel, or iron and steel and other metals—								
91	Smelting from the ore, crude or refined metal production, etc	100	19	$489,787	$43,973	$7,949	$51,922	81	$17,205,099
92	General or stock products or forms made in foundries or rolling mills, etc	2,574	881	39,284,930	3,252,013	2,388,871	5,640,884	1,693	121,572,283
93	Agricultural machinery, steam appliances, construction machinery, etc	1,479	554	27,314,460	2,377,408	1,766,120	4,143,528	925	84,307,188
94	Metal-working and paper-making machinery, heavy ordnance, rolling stock, safes, vaults, etc	782	364	64,872,922	5,794,285	5,972,037	11,766,322	418	28,791,001
95	General electric machinery, stationary and marine engines, refrigerating machinery, etc	572	189	34,289,413	3,292,413	796,605	4,089,018	383	20,348,361
96	Motor vehicles, and spare parts	1,000	251	148,230,008	10,977,441	33,426,298	44,403,739	749	164,353,878
97	Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc	725	296	22,324,357	2,112,927	921,084	3,034,011	429	17,775,831
98	Metal furniture, ornamental iron work, sewing machines, etc	203	122	2,650,466	216,901	275,479	492,380	81	2,663,143
99	Firearms, hardware, cutlery, hand and machine tools, gauges, etc	784	217	10,617,647	888,756	1,539,841	2,428,597	567	19,764,763
100	All other metal products	5,823	1,977	63,830,286	5,518,159	5,526,350	11,044,509	3,846	156,798,339
	Metal products, not iron or steel—								
101	Base metals, smelting and refining, etc	749	267	16,739,785	1,515,390	723,147	2,238,537	482	22,909,602
102	Aeroplanes complete, or parts	40	15	837,654	60,738	66,223	126,961	25	921,381
103	Precious metals, smelting, refining, etc	705	316	5,885,145	510,765	336,547	847,312	389	8,591,028
	Total, metal manufacture	15,536	5,468	437,366,860	36,561,169	53,746,551	90,307,720	10,068	666,001,897
	XI. All other manufacturing concerns:								
104	All other manufacturing, n. p. d.,[1] etc	10,292	4,266	164,196,817	14,474,387	13,821,462	28,295,849	6,026	171,537,751
	Grand total, manufacturing	79,748	37,030	1,777,785,608	151,035,132	200,735,117	351,770,249	42,718	1,898,831,377
	CONSTRUCTION.								
105	Excavation and construction under or upon the ground (not buildings), etc	1,046	664	9,403,241	700,413	1,493,694	2,194,107	382	4,127,090

106	Jetty, dam, dry-dock, wharf, bulkhead, etc	144	81	2,393,996	206,076	219,307	425,383	63	904,663
107	Railroad construction, pure or combined	59	27	345,681	26,065	31,418	57,483	32	372,006
108	Shipbuilding, pure or combined	297	104	14,170,380	1,026,474	2,607,030	3,633,504	193	11,557,325
109	Buildings and structures above ground, etc	3,284	2,028	13,943,594	957,759	1,530,332	2,488,091	1,256	8,678,501
110	Equipping and installing machinery and equipment, as elevators, carrier systems, etc	2,147	1,218	5,800,275	351,723	567,590	919,313	929	4,674,140
111	Wrecking, razing, or moving (not marine)	101	54	137,692	6,581	2,097	8,678	47	428,925
112	All other construction and contractors, n. p. d.[1]	3,283	1,865	21,140,509	1,597,240	2,271,087	3,868,327	1,418	20,764,701
	Grand total, construction	10,361	6,041	67,335,368	4,872,331	8,722,555	13,594,886	4,320	51,507,351
	TRANSPORTATION AND OTHER PUBLIC UTILITIES.								
	I. Rail transportation:								
113	Steam railroads	609	268	291,113,607	27,910,759	1,740,098	29,650,857	341	202,585,944
114	Electric railroads	458	211	33,843,158	3,276,532	570,914	3,847,446	247	14,875,234
115	All other railroads, n. p. d.,[1] etc	394	197	30,861,445	2,909,373	907,171	3,816,544	197	9,039,955
	Total, rail transportation	1,461	676	355,818,210	34,096,664	3,218,183	37,314,847	785	226,501,133
	II. Water transportation:								
116	Ocean lines, transoceanic and coastal	77	22	11,482,355	1,069,289	559,648	1,628,937	55	8,401,633
117	Lake, sound, bay, and river lines	150	89	6,193,636	559,368	323,231	882,599	61	1,542,661
118	Marine salvage and wrecking	13	4	45,705	3,923	3,296	7,219	9	51,545
119	All other water transportation, n. p. d.,[1] etc	1,313	604	12,981,498	1,013,120	1,347,722	2,360,842	709	23,854,855
	Total, water transportation	1,553	719	30,703,194	2,645,700	2,233,897	4,879,597	834	33,850,694
	III. Local transportation, cartage, and storage:								
120	Cartage and storage or warehouse and packing for transportation	3,010	1,747	16,552,543	1,301,446	1,302,723	2,604,169	1,263	6,035,256
121	Cab, livery, jitney bus companies, and automobile garages	1,672	862	6,105,327	381,427	1,242,068	1,623,495	810	3,501,070
122	Special food storage and packers for transportation, etc	640	412	9,393,747	836,921	393,894	1,230,815	228	12,392,198
123	All other local transportation, n. p. d.[1]	259	175	7,502,139	688,145	354,376	1,042,521	84	623,532
	Total, local transportation, cartage, and storage	5,581	3,196	39,553,756	3,207,939	3,293,061	6,501,000	2,385	22,552,056
	IV. Other public utilities and transportation, n. p. d.[1]								
124	Electric light and power companies	1,900	1,428	61,207,294	5,737,343	2,017,012	7,754,355	472	2,842,196
125	Gas companies	569	391	22,008,381	2,033,646	1,139,625	3,173,271	178	2,070,610
126	Telephone and telegraph companies	3,949	2,881	113,040,515	10,719,972	2,192,564	12,912,536	1,068	1,708,364
127	Water works	1,459	1,085	11,827,922	1,044,536	148,902	1,193,438	374	1,343,329
128	Mutual telephones	905	408	231,942	1,415	.....	1,415	497	238,933
129	All other public utilities, n. p. d.,[1] etc	1,728	1,047	187,480,240	17,382,916	9,908,390	27,291,306	681	32,261,478
	Total, other public utilities and transportation	10,510	7,240	395,796,294	36,919,828	15,406,493	52,326,321	3,270	40,464,910
	Grand total, transportation and other public utilities	19,105	11,831	821,871,454	76,870,131	24,151,634	101,021,765	7,274	323,368,793

[1] N. p. d.—main business not precisely defined.

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

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits. and excess-profits tax.	Total tax.	Number.	Deficit.
	TRADE.								
130	Wholesalers and jobbers, including exporters, importers, etc	15,965	6,930	$120,038,814	$9,909,955	$10,169,844	$20,079,799	9,035	$234,270,826
131	Department stores, either wholesale or retail, or both	1,219	782	76,074,540	6,819,905	6,415,921	13,235,826	437	10,227,425
132	Retail stores, all other, etc	40,262	20,591	191,886,427	14,722,649	17,411,150	32,133,799	19,671	145,087,590
133	Commission trade, including commercial travelers and special agents, etc	2,393	1,035	18,090,832	1,501,329	1,213,285	2,714,614	1,358	13,886,563
134	All other trade, n. p. d.,[1] etc	28,340	13,471	165,854,684	13,325,381	15,253,096	28,578,477	14,869	223,355,939
	Grand total, trade	88,179	42,809	571,945,297	46,279,219	50,463,296	96,742,515	45,370	626,828,343
	SERVICE.								
	I. Domestic service:								
135	Restaurants, lunch rooms, etc	1,546	806	10,029,842	675,319	1,922,132	2,597,451	740	5,315,030
136	Hotels, board and lodging houses	1,940	1,236	28,874,635	2,423,333	2,740,089	5,163,422	704	7,920,197
137	Laundries, cleaning and dyeing	2,501	1,672	12,437,967	898,568	1,122,513	2,021,081	829	2,671,115
138	All other domestic service, n. p. d.,[1] etc	218	138	989,542	73,234	91,532	164,766	80	888,025
	Total, domestic service	6,205	3,852	52,331,986	4,070,454	5,876,266	9,946,720	2,353	16,794,367
	II. Amusements:								
139	Theaters, or theatrical organizations, etc	434	224	5,621,731	464,536	669,635	1,134,171	210	2,250,102
140	Moving pictures	1,527	843	8,141,953	612,166	897,119	1,509,285	684	4,793,036
141	All other amusements	2,257	1,166	13,305,762	1,058,743	1,639,307	2,698,050	1,091	5,812,484
	Total, amusements	4,218	2,233	27,069,446	2,135,445	3,206,061	5,341,506	1,985	12,855,622
	III. Professional and other services:								
142	Business services, advertising, appraisers, auditors, actuaries, etc	1,799	989	7,486,837	542,921	904,941	1,447,862	810	4,901,141
143	Educational service, including art, colleges, schools, libraries, etc., teachers, etc	900	518	3,281,417	246,068	334,231	580,299	382	2,168,215
144	Curative services, physicians, surgeons, etc	1,053	582	2,837,888	192,134	200,706	392,840	471	1,434,226
145	Legal services, lawyers, patent attorneys, etc	1,084	789	5,287,678	404,125	308,660	712,785	295	474,647
146	Engineering, mechanical design, invention, scientific research, etc	887	186	818,802	55,078	61,420	116,498	701	3,170,821

147	All other service, n. p. d.,[1] etc	2,957	1,545	5,758,500	370,548	360,040	730,588	1,412	4,139,996
	Total, professional and other service	8,680	4,609	25,471,122	1,810,874	2,169,998	3,980,872	4,071	16,289,046
	Grand total, service	19,103	10,694	104,872,554	8,016,773	11,252,325	19,269,098	8,409	45,939,035
	FINANCE.								
	I. Banking and related business:								
148	Bank, general, n. p. d. or private bankers	1,841	1,231	3,176,453	145,365	2,694	228,059	610	3,016,407
149	National banks	7,980	6,364	163,802,806	12,153,473	3,706,122	15,859,595	1,616	20,117,036
150	State banks	16,112	12,853	98,588,331	6,359,532	2,801,709	9,161,241	3,259	19,038,988
151	Trust companies, or bank and trust companies	2,582	2,115	104,052,199	7,680,496	3,104,102	10,784,598	467	8,951,979
152	Loan companies, etc	2,553	1,925	23,971,181	2,033,057	814,900	2,847,957	628	6,089,685
153	Stock and bond brokers	754	325	4,783,588	377,402	394,030	771,432	429	8,251,893
154	Real estate, loan, and insurance agents, realty holding and development companies	10,991	6,344	25,248,263	1,666,335	992,976	2,659,311	4,647	28,928,997
155	Holding and leasing realty, not realty business, etc	35,107	20,136	150,250,617	12,055,197	4,704,310	16,759,507	14,971	75,231,675
	Total, banking and related business	77,920	51,293	573,873,438	42,470,857	16,600,843	59,071,700	26,627	169,626,660
	II. Insurance companies, not agents:								
156	Life insurance, stock, and mutual companies	340	265	71,615,991	6,786,880	42,734	6,829,614	75	2,567,399
157	Accident, stock companies only	39	24	1,622,668	118,330	19,695	138,025	15	3,184,647
158	Fire, stock companies only	242	136	7,226,603	523,142	151,307	674,449	106	11,731,440
159	Marine, stock companies only	27	9	768,496	91,442	8,551	99,993	18	2,663,379
160	Accident, fire, and marine, mutual	581	248	7,962,520	703,178	8,512	711,690	333	81,397,488
161	Fidelity and bonding	9	6	9,321	192	.....	192	3	233,904
162	All other insurance companies, n. p. d.,[1] and combinations	772	422	38,592,229	3,212,967	1,003,614	4,216,581	350	40,675,172
	Total, insurance companies	2,010	1,110	127,797,828	11,436,131	1,234,413	12,670,544	900	142,453,429
163	All other finance, n. p. d., and combinations of I and II, etc	2,928	1,719	37,625,539	3,149,420	1,379,928	4,529,348	1,209	51,085,824
	Grand total, finance	82,858	54,122	739,296,805	57,056,408	19,215,184	76,271,592	28,736	363,165,913
	ALL OTHER.								
164	All other active concerns whose business can not be identified with any main division; also combinations of main divisions when the main business is not given	2,879	1,201	27,088,612	3,075,506	1,858,643	4,934,149	1,678	65,509,712
165	Inactive concerns	27,780	.....	.....	.....	.....	.....	27,780	16,761
	Grand total, all other concerns	30,659	1,201	27,088,612	3,075,506	1,858,643	4,934,149	29,458	65,526,473
	Grand total	356,397	171,239	4,336,047,813	366,443,621	335,131,811	701,575,432	185,158	3,878,219,134

[1] N. p. d.—Main business not precisely defined.

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

[Income returned for the calendar year ended Dec. 31, 1921.]

ALABAMA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	62	31	$89,498	$5,385	$9,401	$14,786	31	$319,318
Mining and quarrying	189	71	1,502,415	130,668	84,785	215,453	118	1,080,329
Manufacturing:								
Food products, liquors, and tobacco	106	43	647,413	47,275	110,658	157,933	63	547,933
Textiles and textile products	48	17	1,955,548	173,265	200,721	373,986	31	1,473,543
Leather and leather products	2	1	36				1	6,001
Rubber and rubber goods								
Lumber and wood products	168	59	1,043,305	90,948	34,835	125,783	109	2,271,741
Paper, pulp, and products	1						1	3,224
Printing and publishing	49	29	447,584	33,882	77,411	111,293	20	60,604
Chemicals and allied substances	66	24	151,985	9,821	1,238	11,059	42	927,123
Stone, clay, and glass products	33	13	98,012	7,328	4,292	11,620	20	106,667
Metal and metal products	89	18	[illegible],352	34,787	22,228	57,015	71	6,852,227
All other manufacturing industries	25	12	[illegible]1,673	7,916	7,706	15,622	13	75,257
Total manufacturing	587	216	4,840,908	405,222	459,089	864,311	371	12,324,320
Construction	51	27	169,922	12,125	9,078	21,203	24	412,697
Transportation and other public utilities[1]	125	69	381,077	28,185	19,655	47,840	56	1,005,836
Trade	977	410	2,210,933	161,894	76,386	238,280	567	4,725,589
Public service—Professional, amusements, hotels, etc.	152	98	357,940	22,445	13,647	36,092	54	160,784
Finance, banking, insurance, etc	763	493	3,196,410	219,777	120,081	339,858	270	1,243,926
Combinations — Predominant industry not ascertainable	24	10	53,533	3,663	1,364	5,027	14	1,910,683
Inactive concerns	149						149	
Total	3,079	1,425	12,802,636	989,364	793,486	1,782,850	1,654	23,183,482

ALASKA.

Agriculture and related industries	1	1	$1,343	$841		$841		
Mining and quarrying	24	2	12,073				22	$38,630
Manufacturing:								
Food products, liquors, and tobacco	14	1	451				13	230,234
Textiles and textile products								
Leather and leather products								
Rubber and rubber goods								
Lumber and wood products	4	1	1,645				3	36,866
Paper, pulp, and products								
Printing and publishing	3	1	1,624				2	6,257
Chemicals and allied substances								
Stone, clay, and glass products								

[1] Data incomplete. (See text page 10.)

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

ALASKA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
Metal and metal products	.....	.....	.....	.....	.....	.....	.....	.....
All other manufacturing industries	.....	.....	.....	.....	.....	.....	.....	.....
Total manufacturing	21	3	$3,720	.....	.....	.....	18	$273,357
Construction	1	.....	.....	.....	.....	.....	1	447
Transportation and other public utilities [1]	9	6	48,460	$3,889	$2,546	$6,435	3	30,221
Trade	23	14	106,758	8,013	3,435	11,448	9	45,070
Public service—Professional amusements, hotels, etc.	6	3	8,298	349	44	393	3	3,113
Finance, banking, insurance, etc	25	16	49,106	2,182	1,087	3,269	9	8,566
Combinations — Predominant industry not ascertainable	.....	.....	.....	.....	.....	.....	.....	.....
Inactive concerns	11	.....	.....	.....	.....	.....	11	.....
Total	121	45	229,758	15,274	7,112	22,386	76	399,404

ARIZONA.

Industrial groups.	Total number of corporations.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	103	14	$62,033	$4,024	$3,392	$7,416	89	$1,936,911
Mining and quarrying	288	15	170,653	14,356	274	14,630	273	5,352,946
Manufacturing:								
Food products, liquors, and tobacco	32	16	268,012	23,740	15,601	39,341	16	292,367
Textiles and textile products	2	2	210,110	16,390	43,225	59,615	.....	.....
Leather and leather products	1	.....	.....	.....	.....	.....	1	1,970
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	11	5	34,515	2,713	3,131	5,844	6	453,395
Paper, pulp, and products	1	.....	.....	.....	.....	.....	1	2,835
Printing and publishing	22	7	35,916	2,828	2,805	5,633	15	96,030
Chemicals and allied substances	2	2	1,909	.....	.....	.....	.....	.....
Stone, clay, and glass products	9	4	9.096	502	.....	502	5	23,889
Metal and metal products	6	2	113,232	9,254	17,080	26,334	4	32,656
All other manufacturing industries	2	1	22,495	1,610	4,398	6,008	1	1,190
Total manufacturing	88	39	965,285	57,037	86,240	143,277	49	904,332
Construction	15	10	37,301	2,076	2,845	4,921	5	32,642
Transportation and other public utilities [1]	67	28	343,851	28,362	23,467	51,829	39	236,907
Trade	280	92	471,574	31,374	21,340	52,714	188	2,084,854
Public service—Professional, amusements, hotels, etc	64	37	124,214	7,717	5,726	13,443	27	83,279
Finance, banking, insurance, etc	251	134	705,560	49,564	23,265	72,829	117	1,134,446
Combinations—Predominant industry not ascertainable	16	7	123,402	10,819	.....	10,819	9	29,537
Inactive concerns	400	.....	.....	.....	.....	.....	400	20
Total	1,572	376	2,733,873	205,329	166,549	371,878	1,196	11,795,874

[1] Data incomplete. (See text page 10.)

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

ARKANSAS.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	133	62	$397,148	$25,025	$58,900	$83,925	71	$571,103
Mining and quarrying	127	38	363,915	21,608	80,785	102,393	89	975,198
Manufacturing:								
Food products, liquors, and tobacco	86	46	482,657	34,292	54,197	88,489	40	368,451
Textiles and textile products	7	4	43,616	3,774	2,223	5,997	3	29,697
Leather and leather products	2						2	35,698
Rubber and rubber goods	1	1	5,062	306		306		
Lumber and wood products	149	48	1,379,521	123,287	80,303	203,590	101	2,017,531
Paper, pulp, and products	1						1	12,352
Printing and publishing	38	26	214,396	16,592	17,414	34,006	12	38,049
Chemicals and allied substances	29	10	88,806	7,638	4,048	11,686	19	552,904
Stone, clay, and glass products	13	7	51,234	3,788	2,195	5,983	6	119,702
Metal and metal products	21	8	40,070	2,399	260	2,659	13	130,704
All other manufacturing industries	11	3	45,885	3,919	2,821	6,740	8	137,337
Total manufacturing	358	153	2,351,247	195,995	163,461	359,456	205	3,442,425
Construction	24	12	46,983	2,293	946	3,239	12	114,658
Transportation and other public utilities [1]	120	81	1,003,622	84,853	103,236	188,089	39	1,592,340
Trade	789	360	1,893,938	129,135	88,656	217,791	429	4,756,527
Public service—Professional, amusements, hotels, etc	80	58	500,454	39,187	43,361	82,548	22	34,285
Finance, banking, insurance, etc	651	505	2,908,436	195,667	51,586	247,253	146	525,922
Combinations—Predominant industry not ascertainable	21	6	19,750	1,251		1,251	15	124,173
Inactive concerns	80						80	
Total	2,383	1,275	9,485,493	695,014	590,931	1,285,945	1,108	12,136,631

CALIFORNIA.

Agriculture and related industries	1,209	479	$5,642,659	$444,677	$465,798	$910,475	730	$12,920,807
Mining and quarrying	1,368	340	26,110,686	2,380,237	1,714,229	4,094,466	1,028	13,019,730
Manufacturing:								
Food products, liquors, and tobacco	583	280	11,320,006	941,305	1,580,628	2,521,933	303	14,005,252
Textiles and textile products	151	85	1,530,356	120,637	67,548	188,185	66	1,189,856
Leather and leather products	43	26	3,575,979	355,566	114,839	470,405	17	645,120
Rubber and rubber goods	22	10	168,660	14,749	6,624	21,373	12	269,149
Lumber and wood products	175	101	4,296,917	389,336	207,428	596,764	74	2,650,873
Paper, pulp, and products	36	25	2,816,132	271,713	121,618	393,331	11	99,623
Printing and publishing	286	209	6,020,940	455,054	1,144,967	1,600,021	77	369,784
Chemicals and allied substances	203	94	13,110,734	1,238,084	430,242	1,668,326	109	2,060,629
Stone, clay, and glass products	113	70	4,335,212	371,710	502,983	874,693	43	531,574
Metal and metal products	458	212	2,760,600	211,896	328,902	540,798	246	5,865,795

[1] Data incomplete. (See text page 10.)

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

CALIFORNIA—Continued.

Industrial groups	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	313	122	$1,822,732	$142,796	$237,552	$380,348	191	$2,613,533
Total manufacturing	2,383	1,234	51,748,268	4,512,846	4,743,331	9,256,177	1,149	30,301,188
Construction	307	182	6,121,585	350,388	2,253,427	2,603,815	125	2,282,084
Transportation and other public utilities [1]	783	437	24,001,410	2,180,597	1,341,453	3,522,050	346	8,626,193
Trade	2,836	1,705	36,121,299	2,978,643	3,612,580	6,591,223	1,131	20,274,173
Public service — Professional, amusements, hotels, etc	911	576	7,735,215	605,213	939,729	1,544,942	335	2,239,868
Finance, banking, insurance, etc	3,959	2,390	35,282,841	2,656,136	1,139,152	3,795,288	1,569	17,365,875
Combinations — Predominant industry not ascertainable	142	54	1,410,319	122,290	86,578	208,868	88	1,519,801
Inactive concerns	1,283	.....	.....	.....	.....	.....	1,283	.....
Total	15,181	7,397	194 184,282	16,231,027	16,296,277	32 527,304	7,784	108,549,719

COLORADO.

Agriculture and related industries	259	59	$291,304	$23,613	$9,939	$33,552	200	$2,269,454
Mining and quarrying	1,031	172	10,092,360	759,297	2,070,685	2,829,982	859	7,258,080
Manufacturing:								
Food products, liquors, and tobacco	189	87	1,968,579	161,018	220,070	381,088	102	15,862,493
Textiles and textile products	34	17	36,406	1,727	495	2,222	17	326,987
Leather and leather products	11	5	11,539	246	.....	246	6	70,458
Rubber and rubber goods	7	1	1	.....	.....	.....	6	36,837
Lumber and wood products	26	15	117,746	9,233	3,102	12,335	11	336,356
Paper, pulp, and products	3	1	3,334	133	.....	133	2	11,664
Printing and publishing	84	58	1,046,827	76,886	200,767	277,653	26	108,170
Chemicals and allied substances	52	16	3,506,081	347,093	24,362	371,455	36	166,039
Stone, clay, and glass products	48	24	1,906,111	165,825	202,703	368,528	24	159,597
Metal and metal products	96	29	88,138	4,966	3,714	8,680	67	930,370
All other manufacturing industries	81	28	153,326	11,357	2,087	13,444	53	369,989
Total manufacturing	631	281	8,838,088	778,484	657,300	1,435,784	350	18,378,960
Construction	70	43	191,717	11,405	11,690	23,095	27	70,353
Transportation and other public utilities [1]	211	105	3,275,311	315,130	16,884	332,014	106	94,258,569
Trade	1,357	664	4,750,523	352,480	269,511	621,991	693	5,814,941
Public service — Professional, amusements, hotels, etc	332	196	1,241,069	90,763	134,765	225,528	136	419,896
Finance, banking, insurance, etc	1,445	800	5,257,128	376,941	77,747	454,688	645	2,537,308
Combinations — Predominant industry not ascertainable	47	20	103,545	8,149	.....	8,149	27	3,536,744
Inactive concerns	1,176	.....	.....	.....	.....	.....	1,176	151
Total	6,559	2,340	34,041,045	2,716,262	3,248,521	5,964,783	4,219	134,544,456

[1] Data incomplete. (See text page 10.)

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

CONNECTICUT.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	82	38	$513,076	$47,398	$26,217	$73,615	44	$630,357
Mining and quarrying	30	10	210,466	19,132	9,608	28,740	20	178,473
Manufacturing:								
Food products, liquors, and tobacco	130	78	1,013,313	80,902	117,851	198,753	52	967,742
Textiles and textile products	204	112	6,236,216	558,344	452,174	1,010,518	92	6,826,491
Leather and leather products	19	7	74,794	6,397	1,720	8,117	12	761,267
Rubber and rubber goods	20	7	175,755	14,766	21,473	36,239	13	1,956,269
Lumber and wood products	39	20	165,425	12,945	9,988	22,933	19	213,178
Paper, pulp, and products	48	22	668,732	57,387	28,237	85,624	26	632,190
Printing and publishing	117	79	1,469,587	119,784	197,067	316,851	38	242,155
Chemicals and allied substances	58	29	1,021,973	92,506	61,956	154,462	29	141,108
Stone, clay, and glass products	47	23	338,319	27,565	22,041	49,606	24	254,460
Metal and metal products	534	182	10,549,378	947,683	726,038	1,673,721	352	23,321,577
All other manufacturing industries	230	82	4,007,233	371,684	381,471	753,155	148	4,268,884
Total manufacturing	1,446	641	25,720,725	2,289,963	2,020,016	4,309,979	805	39,585,321
Construction	236	120	868,976	61,100	110,391	171,491	116	1,778,158
Transportation and other public utilities [1]	214	158	7,474,500	710,599	192,549	903,148	56	15,617,315
Trade	1,274	622	5,200,179	405,468	327,361	732,829	652	6,100,093
Public service — Professional, amusements, hotels, etc	318	175	954,523	71,315	46,774	118,089	143	980,143
Finance, banking, insurance, etc	846	578	14,273,279	1,058,415	108,336	1,166,751	268	2,248,611
Combinations — Predominant industry not ascertainable	47	27	90,443	5,910	260	6,170	20	465,231
Inactive concerns	406	.....	.....	.....	.....	.....	406	.....
Total	4,899	2,369	55,306,167	4,669,300	2,841,512	7,510,812	2,530	67,583,702

DELAWARE.

Agriculture and related industries	28	7	$5,854	.....	.....	.....	21	$688,991
Mining and quarrying	51	10	120,039	$11,188	$4,305	$15,493	41	3,315,264
Manufacturing:								
Food products, liquors, and tobacco	52	24	288,622	23,801	30,134	53,935	28	1,227,819
Textiles and textile products	9	5	1,329,919	111,019	211,736	322,755	4	86,711
Leather and leather products	10	4	74,608	5,637	13,280	18,917	6	514,319
Rubber and rubber goods	2	.....	.....	.....	.....	.....	2	179,806
Lumber and wood products	13	3	17,354	1,118	.....	1,118	10	197,389
Paper, pulp, and products	7	5	62,800	4,773	2,170	6,943	2	6,433
Printing and publishing	17	10	126,088	10,641	6,968	17,609	7	14,374
Chemicals and allied substances	15	7	53,613	4,409	.....	4,409	8	183,735
Stone, clay, and glass products	7	4	86,436	8,211	.....	8,211	3	33,699
Metal and metal products	26	9	680,072	54,620	78,556	133,176	17	1,577,609

[1] Data incomplete. (See text page 10.)

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

DELAWARE—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	20	10	$328,396	$30,897	$8,220	$39,117	10	$629,028
Total manufacturing	178	81	3,047,908	255,126	351,064	606,190	97	4,650,922
Construction	26	11	180,852	14,515	14,110	28,625	15	38,645
Transportation and other public utilities [1]	25	11	22,302	977	.....	977	14	845,736
Trade	177	89	474,090	33,955	54,905	88,860	88	808,984
Public service — Professional, amusements, hotels, etc	59	27	95,888	6,307	3,433	9,740	32	482,031
Finance, banking, insurance, etc	243	141	2,063,060	161,378	27,576	188,954	102	2,675,081
Combinations — Predominant industry not ascertainable	12	6	46,790	3,688	1,308	4,996	6	20,975
Inactive concerns	119	.....	.....	.....	.....	.....	119	75
Total	918	383	6,056,783	487,134	456,701	943,835	535	13,526,704

DISTRICT OF COLUMBIA.

Agriculture and related industries	10	3	$44,364	$4,398	$2,112	$6,510	7	$37,226
Mining and quarrying	28	3	42,031	3,507	1,294	4,801	25	482,629
Manufacturing:								
Food products, liquors, and tobacco	37	22	1,225,126	105,680	120,790	226,470	15	130,578
Textiles and textile products	10	7	18,030	840	183	1,023	3	65,713
Leather and leather products	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods	2	1	895	.....	.....	.....	1	1,188
Lumber and wood products	5	4	27,781	1,812	3,062	4,874	1	7,066
Paper, pulp, and products	3	2	160,178	14,122	15,199	29,321	1	116,427
Printing and publishing	57	34	1,122,950	87,765	195,950	283,715	23	127,538
Chemicals and allied substances	20	9	93,104	7,040	16,757	23,797	11	29,697
Stone, clay, and glass products	7	6	181,981	14,842	38,517	53,359	1	259
Metal and metal products	26	13	64,768	3,847	2,530	6,377	13	614,543
All other manufacturing industries	23	6	15,883	802	1,265	2,067	17	186,230
Total manufacturing	190	104	2,910,696	236,750	394,253	631,003	86	1,279 239
Construction	60	41	414 482	29,184	58,134	87,318	19	129,138
Transportation and other public utilities [1]	70	41	5,915,420	535,285	338,857	874,142	29	7,433,688
Trade	350	215	4,593,382	383,262	498,672	881,934	135	1,018,935
Public service—Professional, amusements, hotels, etc	172	124	2,433,999	204,308	258,819	463,127	48	315,536
Finance, banking, insurance, etc	271	181	3,637,630	284,927	143,990	428,917	90	1,081,316
Combinations—Predominant industry not ascertainable	8	4	219,956	19,486	24,268	43,754	4	34,717
Inactive concerns	99	.....	.....	.....	.....	.....	99	.....
Total	1,258	716	20,211,960	1,701,107	1,720,399	3,421,506	542	11,812,424

[1] Data incomplete. (See text page 10.)

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

FLORIDA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	236	76	$420,582	$32,454	$16,211	$48,665	160	$1,704,529
Mining and quarrying	29	9	98,556	8,634	3,172	11,806	20	143,818
Manufacturing:								
Food products, liquors, and tobacco	130	74	567,584	43,664	33,243	76,907	56	1,023,111
Textiles and textile products	8	2	3,410	76	.....	76	6	75,838
Leather and leather products	1	.....	.....	.....	.....	.....	1	1,582
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	130	55	1,104,921	96,650	52,367	149,017	75	3,045,201
Paper, pulp, and products	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing	72	45	378,297	29,657	27,379	57,036	27	69,116
Chemicals and allied substances	66	17	274,678	24,166	22,653	46,819	49	458,320
Stone, clay, and glass products	23	14	48,816	3,049	779	3,828	9	61,140
Metal and metal products	34	16	87,310	5,816	6,357	12,173	18	136,612
All other manufacturing industries	34	17	94,346	7,043	313	7,356	17	320,665
Total manufacturing	498	240	2,559,362	210,121	143,091	353,212	258	5,191,585
Construction	57	33	217,609	16,961	6,342	23,303	24	502,072
Transportation and other public utilities[1]	159	93	4,757,707	410,105	416,598	826,703	66	1,329,746
Trade	823	446	3,651,957	281,029	242,065	523,094	377	3,729,622
Public service—Professional, amusements, hotels, etc	207	123	688,351	44,986	40,313	85,299	84	330,241
Finance, banking, insurance, etc	1,067	610	3,627,113	229,185	111,161	340,346	457	2,776,700
Combinations—Predominant industry not ascertainable	43	16	145,121	12,422	1,569	13,991	27	358,537
Inactive concerns	353	.....	.....	.....	.....	.....	353	.....
Total	3,472	1,646	16,166,358	1,245,897	980,522	2,226,419	1,826	16,066,850

GEORGIA.

Agriculture and related industries	178	58	$100,764	$4,271	.....	$4,271	120	$716,032
Mining and quarrying	41	15	329,923	28,667	$20,249	48,916	26	261,298
Manufacturing:								
Food products, liquors, and tobacco	189	105	4,091,471	370,374	241,100	611,474	84	931,845
Textiles and textile products	170	74	6,232,317	539,905	555,723	1,095,628	96	7,258,924
Leather and leather products	10	4	195,300	19,343	6,674	26,017	6	82,347
Rubber and rubber goods	6	1	729	.....	.....	.....	5	156,313
Lumber and wood products	145	66	707,095	55,479	56,295	111,774	79	3,055,070
Paper, pulp, and products	15	5	142,323	13,425	3,948	17,373	10	409,368
Printing and publishing	77	43	345,427	26,673	25,633	52,306	34	270,703
Chemicals and allied substances	134	30	135,950	9,890	5,956	15,846	104	2,976,825
Stone, clay, and glass products	63	28	407,339	35,188	17,527	52,715	35	284,926
Metal and metal products	62	19	118,832	9,558	4,101	13,659	43	2,055,460

[1] Data incomplete. (See text page 10.)

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

GEORGIA—Continued.

Industrial groups	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	69	31	225,209	18,012	12,090	30,102	38	673,751
Total manufacturing	940	406	12,601,992	1,097,847	929,047	2,026,894	534	18,155,532
Construction	88	55	392,502	28,349	25,383	53,732	33	472,098
Transportation and other public utilities[1]	237	125	4,118,647	385,870	112,043	497,913	112	3,674,480
Trade	1,424	453	4,002,301	307,737	363,811	671,548	971	12,028,852
Public service—Professional, amusements, hotels, etc	164	92	656,247	46,618	67,240	113,858	72	383,788
Finance, banking, insurance, etc	1,301	851	7,821,871	628,174	194,112	822,286	450	3,122,244
Combinations—Predominant industry not ascertainable	32	12	1,012,367	91,457	78,798	170,255	20	459,649
Inactive concerns	142						142	
Total	4,547	2,067	31,036,614	2,618,990	1,790,683	4,409,673	2,480	39,273,973

HAWAII.

Agriculture and related industries	71	24	$2,057,238	$189,430	$128,038	$317,468	47	$3,608,768
Mining and quarrying	2	1	1,985	65		65	1	19
Manufacturing:								
Food products, liquors, and tobacco	73	31	389,091	26,407	84,309	110,716	42	3,145,365
Textiles and textile products	2	1	20,524	1,852		1,852	1	1,299
Leather and products products								
Rubber and rubber goods								
Lumber and wood products	3	3	143,331	10,565	35,224	45,789		
Paper, pulp, and products								
Printing and publishing	19	13	125,624	8,904	22,031	30,935	6	9,302
Chemicals and allied substances	5	3	327,110	28,862	33,965	62,827	2	340,705
Stone, clay, and glass products	1	1	5,813	381		381		
Metal and metal products	4	2	399,386	39,593	1,495	41,088	2	1,375
All other manufacturing industries	7	4	7,090	101		101	3	109,950
Total manufacturing	114	58	1,417,969	116,665	177,024	293,689	56	3,607,996
Construction	9	6	36,888	2,201	2,970	5,171	3	36,255
Transportation and other public utilities[1]	27	17	1,786,248	162,999	141,801	304,800	10	31,024
Trade	167	85	2,565,115	218,696	77,464	296,160	82	1,079,130
Public service—Professional, amusements, hotels, etc	24	15	138,348	8,847	32,291	41,138	9	22,639
Finance, banking, insurance, etc	136	104	1,823,281	150,967	104,196	255,163	32	208,408
Combinations—Predominant industry not ascertainable	9	5	757,865	72,796	19,027	91,823	4	99,803
Inactive concerns	28						28	
Total	587	315	10,584,937	922,666	682,811	1,605,477	272	8,694,042

[1] Data incomplete. (See text page 10.)

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

IDAHO.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	118	25	$63,030	$3,678	.....	$3,678	93	$2,885,948
Mining and quarrying	305	27	147,030	7,875	$61	7,936	278	1,058,451
Manufacturing:								
Food products, liquors, and tobacco	58	26	56,109	2,007	.....	2,007	32	160,630
Textiles and textile products	1	1	1,602	44	.....	44	.....	.....
Leather and leather products	3	2	2,914	81	.....	81	1	114
Rubber and rubber goods	2	.....	.....	.....	.....	.....	2	946
Lumber and wood products	40	12	85,622	6,939	.....	6,939	28	2,355,392
Paper, pulp, and products	1	1	2,894	89	.....	89	.....	.....
Printing and publishing	27	15	44,866	2,698	400	3,098	12	21,906
Chemicals and allied substances	5	4	268,813	20,593	56,720	77,313	1	20,781
Stone, clay, and glass products	9	3	6,308	147	.....	147	6	26,649
Metal and metal products	5	2	41,494	3,846	.....	3,846	3	708
All other manufacturing industries	4	2	2,311	2	.....	2	2	702
Total manufacturing	155	68	512,933	36,446	57,120	93,566	87	2,587 828
Construction	12	6	7,728	147	.....	147	6	120,184
Transportation and other public utilities[1]	108	47	208,158	14,356	7,727	22,083	61	448,998
Trade	467	182	534,094	27,005	4,016	31,021	285	1,883,485
Public service — Professional, amusements, hotels, etc	91	49	121,169	5,362	790	6,152	42	83,323
Finance, banking, insurance, etc	377	192	625,890	27,656	10,750	38,406	185	1,189,465
Combinations — Predominant industry not ascertainable	12	5	9,179	320	.....	320	7	51,698
Inactive concerns	61	.....	.....	.....	.....	.....	61	.....
Total	1,706	601	2,229,211	122,845	80,464	203,309	1,105	10,309,380

ILLINOIS.

Agriculture and related industries	220	103	$406,128	$28,839	$8,470	$37,309	117	$3,935,174
Mining and quarrying	611	186	12,645,118	1,037,878	1,872,670	2,910,548	425	9,685,109
Manufacturing:								
Food products, liquors, and tobacco	888	480	37,857,382	3,333,364	3,565,007	6,898,371	408	74,872,343
Textiles and textile products	734	333	10,706,769	907,770	1,030,622	1,938,392	401	12,028,445
Leather and leather products	126	47	2,201,830	178,356	325,291	503,647	79	2,514,341
Rubber and rubber goods	31	8	140,044	10,993	16,500	27,493	23	421,422
Lumber and wood products	405	230	4,697,901	396,536	397,935	794,471	175	7,555,813
Paper, pulp, and products	124	54	1,637,604	127,412	253,477	380,889	70	1,733,481
Printing and publishing	914	611	15,496,546	1,251,090	2,159,958	3,411,048	303	2,535,284
Chemicals and allied substances	495	228	21,458,296	1,947,330	1,677,686	3,625,016	267	4,387,921
Stone, clay, and glass products	264	145	5,303,775	452,596	511,638	964,234	119	1,448,643
Metal and metal products	1,693	612	37,479,342	3,369,755	2,061,772	5,431,527	1,081	73,495,516

[1] Data incomplete. (See text page 10.)

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

ILLINOIS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	1,329	619	$20,380,669	$1,755,474	$1,813,115	$3,568,589	710	$20,620,507
Total manufacturing	7,003	3,367	157,360,158	13,730,676	13,813,001	27,543,677	3,636	201,613,716
Construction	753	452	6,716,949	491,649	1,112,953	1,604,602	301	2,720,395
Transportation and other public utilities [1]	1,141	717	78,804,441	7,541,110	1,970,966	9,512,076	424	32,345,973
Trade	6,272	3,069	54,214,631	4,459,874	5,053,782	9,513,656	3,203	73,659,361
Public service — Professional, amusements, hotels, etc	1,734	1,003	10,188,878	796,037	881,951	1,677,988	731	4,421,063
Finance, banking, insurance, etc	3,200	2,422	56,181,436	4,626,253	2,907,098	7,533,351	778	20,847,360
Combinations — Predominant industry not ascertainable	161	65	4,626,714	394,131	581,240	975,371	96	8,083,560
Inactive concerns	1,301	.....	.....	.....	.....	.....	1,301	342
Total	22,396	11,384	381,144,453	33,106,447	28,202,131	61,308,578	11,012	357,312,053

INDIANA.

Agriculture and related industries	110	46	$118,199	$6,661	$1,659	$8,320	64	$384,498
Mining and quarrying	333	113	2,332,929	176,736	333,046	509,782	220	4,662,608
Manufacturing:								
Food products, liquors, and tobacco	416	213	5,521,302	463,936	554,110	1,018,046	203	3,349,003
Textiles and textile products	94	47	1,574,719	115,863	210,900	326,763	47	770,821
Leather and leather products	23	8	41,089	2,511	5,563	8,074	15	625,007
Rubber and rubber goods	23	5	238,699	17,719	53,066	70,785	18	778,272
Lumber and wood products	309	161	3,686,204	305,284	393,618	698,902	148	3,097,022
Paper, pulp, and products	34	15	390,294	32,551	20,805	53,356	19	887,265
Printing and publishing	208	151	2,328,793	181,352	278,806	460,158	57	381,525
Chemicals and allied substances	136	61	1,711,160	147,714	159,507	307,221	75	1,351,842
Stone, clay, and glass products	168	106	2,884,996	237,032	275,482	512,514	62	1,001,840
Metal and metal products	523	165	20,449,018	1,808,156	2,156,957	3,965,113	358	24,953,171
All other manufacturing industries	350	140	2,995,522	259,934	261,663	521,597	210	4,701,597
Total manufacturing	2,284	1,072	41,821,796	3,572,052	4,370,477	7,942,529	1,212	41,897,365
Construction	257	174	1,686,510	124,757	199,601	324,358	83	625,353
Transportation and other public utilities [1]	573	394	6,513,646	557,214	427,874	985,088	179	1,796,991
Trade	2,302	1,150	8,594,028	643,133	539,040	1,182,173	1,152	10,458,990
Public service — Professional, amusements, hotels, etc	512	299	1,507,148	105,460	84,426	189,886	213	633,375
Finance, banking, insurance, etc	2,259	1,726	14,230,486	1,046,038	244,696	1,290,734	533	5,762,172
Combinations — Predominant industry not ascertainable	38	17	363,406	32,160	12,820	44,980	21	776,337
Inactive concerns	729	.....	.....	.....	.....	.....	729	.....
Total	9,397	4,991	77,168,148	6,264,211	6,213,639	12,477,850	4,406	66,997,689

[1] Data incomplete. (See text page 10.)

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

IOWA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	128	61	$346,057	$30,209	$10,358	$40,567	67	$468,170
Mining and quarrying	194	51	347,305	24,698	31,333	56,031	143	1,439,561
Manufacturing:								
Food products, liquors, and tobacco	379	215	4,567,591	407,422	376,726	784,148	164	3,486,329
Textiles and textile products	44	15	250,290	22,449	2,813	25,262	29	663,970
Leather and leather products	12	4	43,744	3,253	2,796	6,049	8	170,378
Rubber and rubber goods	11	.....	.....	.....	.....	.....	11	1,492,855
Lumber and wood products	69	32	582,182	52,319	18,133	70,452	37	1,366,875
Paper, pulp, and products	10	5	20,618	1,239	397	1,636	5	89,104
Printing and publishing	152	102	1,286,700	105,087	102,216	207,303	50	431,820
Chemicals and allied substances	90	38	490,876	41,122	65,387	106,509	52	384,831
Stone, clay, and glass products	101	45	1,139,884	102,035	58,499	160,534	56	711,468
Metal and metal products	233	70	1,168,382	103,659	34,825	138,484	163	4,673,841
All other manufacturing industries	150	57	641,382	54,010	29,155	83,165	93	1,236,693
Total manufacturing	1,251	583	10,191,649	892,595	690,947	1,583,542	668	14,708,164
Construction	141	79	934,291	63,902	179,630	243,532	62	358,566
Transportation and other public utilities [1]	847	540	3,089,587	267,532	28,436	295,968	307	753,542
Trade	2,338	971	6,779,490	507,410	277,203	784,613	1,367	12,590,986
Public service — Professional, amusements, hotels, etc	402	204	597,280	36,123	30,033	66,156	198	882,722
Finance, banking, insurance, etc	2,766	1,982	12,887,048	894,820	206,698	1,101,518	784	6,468,670
Combinations — Predominant industry not ascertainable	59	23	144,377	11,822	.....	11,822	36	280,122
Inactive concerns	517	.....	.....	.....	.....	.....	517	87
Total	8,643	4,494	35,317,084	2,729,111	1,454,638	4,183,749	4,149	37,950,590

KANSAS.

Agriculture and related industries	33	12	$17,078	$561	$847	$1,408	21	$444,797
Mining and quarrying	346	106	842,579	71,000	25,548	96,548	240	6,913,044
Manufacturing:								
Food products, liquors, and tobacco	199	117	3,936,846	339,057	466,519	805,576	82	1,494,068
Textiles and textile products	10	6	22,835	1,384	499	1,883	4	30,184
Leather and leather products	6	.....	.....	.....	.....	.....	6	81,933
Rubber and rubber goods	1	.....	.....	.....	.....	.....	1	401,944
Lumber and wood products	17	8	231,477	20,388	19,440	39,828	9	171,812
Paper, pulp, and products	3	1	4,989	299	.....	299	2	21,510
Printing and publishing	42	32	216,744	14,945	12,790	27,735	10	28,517
Chemicals and allied substances	53	21	1,412,572	126,970	67,588	194,558	32	1,243,480
Stone, clay, and glass products	35	20	596,140	54,423	21,778	76,201	15	86,361
Metal and metal products	65	23	352,994	29,960	22,884	52,844	42	665,398

[1] Data incomplete. (See text page 10.)

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

KANSAS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	47	12	$254,050	$22,265	$17,836	$40,101	35	$720,498
Total manufacturing	478	240	7,028,647	609,691	629,334	1,239,025	238	4,945,705
Construction	46	26	149,233	10,365	16,770	27,135	20	205,581
Transportation and other public utilities [1]	406	278	68,434,409	6,084,853	6,534,042	12,618,895	128	841,318
Trade	1,541	844	4,154,641	277,286	191,558	468,844	697	5,147,082
Public service—professional, amusements, hotels, etc	146	85	367,610	33,992	26,177	60,169	61	174,632
Finance, banking, insurance, etc	1,545	1,252	6,537,039	416,513	171,832	588,345	293	2,285,574
Combinations — predominant industry not ascertainable	25	9	18,357	798	.....	798	16	1,289,787
Inactive concerns	183	.....	.....	.....	.....	.....	183	.....
Total	4,749	2,852	87,549,593	7,505,059	7,596,108	15,101,167	1,897	22,247,520

KENTUCKY.

Agriculture and related industries	28	10	$7,651	$54	.....	$54	18	$167,080
Mining and quarrying	580	181	2,628,735	199,198	$332,363	531,561	399	12,271,278
Manufacturing:								
Food products, liquors, and tobacco	300	181	3,020,653	223,821	203,534	427,355	119	1,737,246
Textiles and textile products	58	34	605,491	51,591	46,205	97,796	24	268,703
Leather and leather products	19	8	176,887	15,729	13,355	29,084	11	402,585
Rubber and rubber goods	4	2	3,475	117	.....	117	2	177,287
Lumber and wood products	119	59	1,695,588	145,362	152,416	297,778	60	1,534,152
Paper, pulp, and products	4	.....	.....	.....	.....	.....	4	8,056
Printing and publishing	105	76	648,514	48,257	63,643	111,900	29	115,196
Chemicals and allied substances	82	41	3,699,124	321,529	484,064	805,593	41	1,466,258
Stone, clay, and glass products	51	38	697,962	58,812	52,698	111,510	13	114,124
Metal and metal products	129	42	1,239,296	106,294	95,157	201,451	87	4,492,955
All other manufacturing industries	89	41	680,305	57,204	53,817	111,021	48	2,596,285
Total manufacturing	960	522	12,467,295	1,028,716	1,164,889	2,193,605	438	12,912,847
Construction	89	58	279,307	19,136	10,311	29,447	31	3,166,181
Transportation and other public utilities [1]	332	200	2,616,661	227,258	117,400	344,658	132	835,087
Trade	1,124	635	4,422,723	324,439	210,021	534,460	489	3,664,716
Public service—professional, amusements, hotels, etc	255	156	1,970,488	156,206	253,050	409,256	99	185,689
Finance, banking, insurance, etc	991	826	7,278,380	525,304	178,028	703,332	165	521,595
Combinations — predominant industry not ascertainable	63	29	206,352	17,941	7,436	25,377	34	582,160
Inactive concerns	335	.....	.....	.....	.....	.....	335	39
Total	4,757	2,617	31,877,592	2,498,252	2,273,498	4,771,750	2,140	34,306,672

[1] Data incomplete. (See text page 10.)

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

LOUISIANA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	276	85	$384,861	$26,810	$23,158	$49,968	191	$4,294,382
Mining and quarrying	205	74	609,261	49,696	34,599	84,295	131	4,594,463
Manufacturing:								
Food products, liquors, and tobacco	255	123	1,991,746	153,893	294,430	448,323	132	8,395,029
Textiles and textile products	37	20	751,348	69,066	56,314	125,380	17	244,386
Leather and leather products	6	2	28,769	2,171	2,959	5,130	4	62,439
Rubber and rubber goods	2	1	49	.....	.....	.....	1	64
Lumber and wood products	229	94	4,334,771	393,489	178,847	572,336	135	5,723,507
Paper, pulp, and products	8	1	434	.....	.....	.....	7	185,013
Printing and publishing	73	45	573,095	41,561	92,857	134,418	28	50,504
Chemicals and allied substances	86	20	140,618	10,328	9,696	20,024	66	1,907,188
Stone, clay, and glass products	20	13	85,648	6,425	9,078	15,503	7	38,676
Metal and metal products	70	32	259,631	20,442	11,712	32,154	38	450,030
All other manufacturing industries	44	19	153,080	13,176	4,590	17,766	25	487,388
Total manufacturing	830	370	8,319,189	710,551	660,483	1,371,034	460	17,544,224
Construction	97	55	379,451	26,210	41,538	67,748	42	459,805
Transportation and other public utilities [1]	208	118	3,302,857	263,001	80,607	343,608	90	2,290,453
Trade	1,267	623	6,752,349	558,239	425,645	983,884	644	7,707,531
Public service—professional, amusements, hotels, etc	169	115	983,418	71,970	123,878	195,848	54	453,614
Finance, banking, insurance, etc	945	596	6,323,450	502,680	300,658	803,338	349	2,443,670
Combinations — predominant industry not ascertainable	43	17	70,164	4,710	1,502	6,212	26	342,845
Inactive concerns	430	.....	.....	.....	.....	.....	430	363
Total	4,470	2,053	27,125,000	2,213,867	1,692,068	3,905,935	2,417	40,131,350

MAINE.

Agriculture and related industries	92	38	$345,008	$27,801	$19,754	$47,555	54	$8,815,173
Mining and quarrying	73	14	312,333	29,264	3,722	32,986	59	976,056
Manufacturing:								
Food products, liquors, and tobacco	106	32	375,536	29,302	37,481	66,783	74	8,699,744
Textiles and textile products	64	40	5,195,719	420,148	876,391	1,296,539	24	877,036
Leather and leather products	43	24	2,925,864	250,478	466,455	716,933	19	496,295
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	136	44	311,464	23,457	19,114	42,571	92	3,500,532
Paper, pulp, and products	15	8	5,416,132	478,381	562,431	1,040,812	7	372,662
Printing and publishing	59	42	399,907	29,765	49,236	79,001	17	102,772
Chemicals and allied substances	35	16	185,609	12,451	48,112	60,563	19	3,158,180
Stone, clay, and glass products	14	9	35,246	2,340	576	2,916	5	39,059
Metal and metal products	64	29	413,992	33,101	31,670	64,771	35	446,042

[1] Data incomplete. (See text page 10.)

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

MAINE—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	57	30	$333,578	$30,287	$5,840	$36,127	27	$1,180,182
Total manufacturing	593	274	15,593,047	1,309,710	2,097,306	3,407,016	319	18,872,504
Construction	69	45	203,837	11,501	21,586	33,087	24	227,610
Transportation and other public utilities [1]	326	231	7,045,400	675,451	70,083	745,534	95	2,171,819
Trade	870	534	3,421,932	243,443	250,118	493,561	336	2,254,156
Public service—Professional, amusements, hotels, etc	161	94	322,387	18,260	16,028	34,288	67	355,253
Finance, banking, insurance, etc	501	345	3,153,860	230,740	66,366	297,106	156	644,492
Combinations — Predominant industry not ascertainable	47	20	87,545	6,175	4,711	10,886	27	170,103
Inactive concerns	262	.....	.....	.....	.....	.....	262	.....
Total	2,994	1,595	30,485,349	2,552,345	2,549,674	5,102,019	1,399	34,487,166

MARYLAND.

Agriculture and related industries	53	16	$137,642	$13,652	$286	$13,938	37	$287,671
Mining and quarrying	155	49	2,180,931	193,602	98,111	291,713	106	1,518,395
Manufacturing:								
Food products, liquors, and tobacco	225	109	1,739,662	147,290	115,293	262,583	116	2,514,042
Textiles and textile products	124	67	2,590,121	228,078	270,237	498,315	57	5,521,637
Leather and leather products	21	12	278,682	22,529	30,343	52,872	9	1,680,765
Rubber and rubber goods	5	2	10,889	916	.....	916	3	35,619
Lumber and wood products	78	34	745,036	65,114	36,515	101,629	44	894,271
Paper, pulp, and products	26	11	194,181	15,813	5,379	21,192	15	244,870
Printing and publishing	114	78	1,194,442	94,212	147,146	241,358	36	185,957
Chemicals and allied substances	87	46	2,112,149	191,637	156,670	348,307	41	1,907,219
Stone, clay, and glass products	57	38	907,252	80,903	67,141	148,044	19	485,752
Metal and metal products	151	50	1,662,883	144,912	140,783	285,695	101	2,928,776
All other manufacturing industries	132	58	695,720	56,559	56,600	113,159	74	3,550,050
Total manufacturing	1,020	505	12,131,017	1,047,963	1,026,107	2,074,070	515	19,948,958
Construction	163	94	588,991	41,450	51,103	92,553	69	1,519,102
Transportation and other public utilities [1]	224	133	9,680,123	934,054	168,806	1,102,860	91	1,972,346
Trade	906	415	8,480,992	745,948	542,820	1,288,768	491	6,196,888
Public service—Professional, amusements, hotels, etc	258	150	2,037,570	157,622	300,408	458,030	108	1,054,106
Finance, banking, insurance, etc	1,010	689	27,165,242	2,471,032	231,526	2,702,558	321	4,422,190
Combinations — Predominant industry not ascertainable	43	22	388,690	32,786	38,044	70,830	21	840,982
Inactive concerns	414	.....	.....	.....	.....	.....	414	74
Total	4,246	2,073	62,791,198	5,638,109	2,457,211	8,095,320	2,173	37,760,712

[1] Data incomplete. (See text page 10.)

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

MASSACHUSETTS.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	265	124	$16,244,518	$1,494,675	$1,057,233	$2,551,908	141	$2,885,188
Mining and quarrying	234	61	9,315,948	850,172	634,385	1,484,557	173	8,714,240
Manufacturing:								
Food products, liquors, and tobacco	385	174	9,684,174	791,708	1,552,898	2,344,606	211	5,460,318
Textiles and textile products	883	491	54,218,097	4,836,956	4,460,018	9,296,974	392	34,115,425
Leather and leather products	636	289	10,533,432	856,676	1,468,567	2,325,243	347	39,940,570
Rubber and rubber goods	74	31	1,253,585	105,327	128,314	233,641	43	11,232,479
Lumber and wood products	191	95	1,966,098	171,208	121,500	292,708	96	2,188,860
Paper, pulp, and products	185	59	6,949,991	626,206	408,204	1,034,410	126	8,623,205
Printing and publishing	427	272	6,272,803	522,661	709,857	1,232,518	155	1,898,991
Chemicals and allied substances	314	143	10,283,897	838,128	1,888,134	2,726,262	171	6,415,495
Stone, clay, and glass products	120	57	402,283	29,125	29,862	58,987	63	3,740,810
Metal and metal products	954	351	33,559,274	2,950,643	3,627,904	6,578,547	603	29,431,814
All other manufacturing industries	716	309	7,725,820	799,888	653,771	1,453,659	407	10,831,764
Total manufacturing	4,885	2,271	142,849,454	12,528,526	15,049,029	27,577,555	2,614	153,879,731
Construction	554	285	2,041,456	150,670	154,043	304,713	269	3,313,736
Transportation and other public utilities [1]	606	391	27,938,558	2,754,539	297,655	3,052,194	215	8,048,838
Trade	4,151	2,094	31,974,831	2,565,235	3,660,378	6,225,613	2,057	25,221,630
Public service—Professional, amusements, hotels, etc	936	520	6,934,071	557,869	772,079	1,329,948	416	3,053,963
Finance, banking, insurance, etc	2,178	1,414	39,477,577	3,473,492	748,306	4,221,798	764	44,704,569
Combinations — Predominant industry not ascertainable	115	39	1,034,133	89,554	101,373	190,927	76	668,052
Inactive concerns	913	.....	.....	.....	.....	.....	913	.....
Total	14,837	7,199	277,810,546	24,464,732	22,474,481	46,939,213	7,638	250,489,947

MICHIGAN.

Agriculture and related industries	282	108	$1,585,922	$130,448	$100,174	$230,622	174	$1,234,447
Mining and quarrying	154	49	1,297,761	115,883	108,880	224,763	105	3,034,950
Manufacturing:								
Food products, liquors, and tobacco	440	201	8,777,261	713,789	1,228,986	1,942,775	239	7,948,660
Textiles and textile products	120	51	1,405,358	119,765	152,404	272,169	69	2,159,362
Leather and leather products	42	10	236,126	20,993	22,954	43,947	32	4,365,931
Rubber and rubber goods	13	2	16,902	1,357	.....	1,357	11	95,538
Lumber and wood products	318	114	4,825,598	420,167	505,297	925,464	204	8,947,023
Paper, pulp, and products	71	23	2,062,766	174,921	204,571	379,492	48	3,932,650
Printing and publishing	293	185	6,265,428	432,216	1,649,283	2,081,499	108	908,721
Chemicals and allied substances	147	65	8,807,394	769,600	797,047	1,566,647	82	1,341,768
Stone, clay, and glass products	110	57	2,178,256	177,965	320,543	498,508	53	474,667
Metal and metal products	1,089	316	139,002,184	10,168,073	32,498,794	42,666,867	773	92,772,001

[1] Data incomplete. (See text page 10.)

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

MICHIGAN—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All manufacturing industries	413	161	$9,429,229	$752,199	$1,617,422	$2,369,621	252	$4,143,657
Total manufacturing	3,056	1,185	183,006,502	13,751,045	38,997,301	52,748,346	1,871	127,089,978
Construction	383	211	2,286,456	156,258	422,304	578,562	172	1,549,601
Transportation and other public utilities[1]	456	276	11,662,429	1,102,279	198,743	1,301,022	180	16,463,409
Trade	2,833	1,277	17,989,190	1,493,672	1,500,326	2,993,998	1,556	19,256,872
Public service—Professional, amusements, hotels, etc	576	292	2,507,743	191,767	210,907	402,674	284	1,829,878
Finance, banking, insurance, etc	2,731	1,786	30,780,649	2,084,148	1,239,352	3,323,500	945	9,825,849
Combinations — Predominant industry not ascertainable	66	25	187,764	12,123	33,479	45,602	41	210,058
Inactive concerns	889	.....	.....	.....	.....	.....	889	50
Total	11,426	5,209	251,304,416	19,037,623	42,811,466	61,849,089	6,217	180,495,092

MINNESOTA.

Agriculture and related industries	159	54	$398,701	$31,550	$8,360	$39,910	105	$1,495,704
Mining and quarrying	265	80	1,254,244	108,968	102,210	211,178	185	1,916,031
Manufacturing:								
Food products, liquors, and tobacco	569	355	8,330,991	655,682	1,381,464	2,037,146	214	4,354,863
Textiles and textile products	90	43	664,037	51,520	93,642	145,162	47	1,885,604
Leather and leather products	18	6	89,469	8,137	.....	8,137	12	1,102,148
Rubber and rubber goods	5	1	88	.....	.....	.....	4	243,946
Lumber and wood products	120	56	1,744,321	152,179	40,353	192,532	64	3,988,716
Paper, pulp, and products	15	7	482,810	41,966	25,190	67,156	8	334,651
Printing and publishing	217	140	2,381,800	198,783	144,350	343,133	77	471,724
Chemicals and allied substances	84	40	1,543,600	134,419	165,652	300,071	44	637,246
Stone, clay, and glass products	98	54	891,273	69,989	118,175	188,164	44	259,730
Metal and metal products	232	79	906,576	73,898	78,270	152,168	153	6,272,053
All other manufacturing industries	192	81	1,262,332	106,258	89,142	195,400	111	3,756,780
Total manufacturing	1,640	862	18,297,297	1,492,831	2,136,238	3,629,069	778	23,307,461
Construction	201	115	1,118,391	80,662	127,472	208,134	86	852,708
Transportation and other public utilities[1]	398	263	15,521,217	1,372,137	319,006	1,691,143	135	12,291,219
Trade	2,312	1,169	11,953,307	986,147	598,825	1,584,972	1,143	20,196,036
Public service — Professional, amusements, hotels, etc	341	202	1,078,559	78,647	34,243	112,890	139	579,012
Finance, banking, insurance, etc	3,074	1,924	11,603,321	836,155	116,605	952,760	1,150	7,519,460
Combinations — Predominant industry not ascertainable	95	41	386,639	32,609	14,085	46,694	54	552,155
Inactive concerns	692	.....	.....	.....	.....	.....	692	111
Total	9,177	4,710	61,611,676	5,019,706	3,457,044	8,476,750	4,467	68,709,897

[1] Data incomplete. (See text page 10.)

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

MISSISSIPPI.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	74	47	$119,807	$4,696	$2,769	$7,465	27	$292,087
Mining and quarrying	8	4	5,055	183	84	267	4	19,481
Manufacturing:								
Food products, liquors, and tobacco	75	42	319,954	22,200	35,656	57,856	33	279,319
Textiles and textile products	13	5	67,890	5,789	.....	5,789	8	768,809
Leather and leather products	1	.....	.....	.....	.....	.....	1	2,094
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	112	32	1,159,210	102,050	72,887	174,937	80	3,088,938
Paper, pulp, and products	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing	21	17	41,924	1,385	192	1,577	4	14,624
Chemicals and allied substances	35	12	102,322	8,907	411	9,318	23	655,009
Stone, clay, and glass products	10	3	16,658	960	1,202	2,162	7	36,091
Metal and metal products	13	2	18,563	1,482	802	2,284	11	67,368
All other manufacturing industries	7	5	191,152	16,774	29,917	46,691	2	56,747
Total manufacturing	287	118	1,917,673	159,547	141,067	300,614	169	4,968,999
Construction	12	8	24,457	1,190	1,248	2,438	4	75,542
Transportation and other utilities[1]	88	62	785,670	68,143	66,275	134,418	26	163,336
Trade	556	250	1,080,352	65,000	20,055	85,055	306	2,854,893
Public service—Professional, amusements, hotels, etc	60	37	89,993	4,097	2,534	6,631	23	46,185
Finance, banking, insurance, etc	428	286	1,141,646	65,333	12,612	77,945	142	949,091
Combinations—Predominant industry not ascertainable	11	7	22,602	1,470	340	1,810	4	14,592
Inactive concerns	24	.....	.....	.....	.....	.....	24	.....
Total	1,548	819	5,187,255	369,659	246,984	616,643	729	9,384,206

MISSOURI.

Agriculture and related industries	166	50	$479,755	$41,174	$32,595	$73,769	116	$969,074
Mining and quarrying	552	136	2,786,420	233,099	142,127	375,266	416	9,730,900
Manufacturing:								
Food products, liquors, and tobacco	495	249	20,997,526	1,815,753	1,662,119	3,477,872	246	8,093,858
Textiles and textile products	250	118	2,032,123	180,788	117,481	298,269	132	2,136,959
Leather and leather products	80	39	5,418,534	507,251	267,148	774,399	41	2,861,824
Rubber and rubber goods	20	4	7,095	1,222	.....	1,222	16	550,565
Lumber and wood products	193	87	3,251,224	278,803	113,682	392,485	106	2,424,647
Paper, pulp, and products	45	26	716,824	58,725	68,949	127,674	19	364,457
Printing and publishing	328	217	3,654,069	271,986	647,214	919,200	111	1,307,754
Chemicals and allied substances	233	119	5,694,582	416,137	1,355,823	1,771,960	114	3,672,886
Stone, clay, and glass products	123	63	1,474,501	132,284	29,917	162,201	60	641,414
Metal and metal products	433	161	6,198,040	541,396	402,068	943,464	272	9,876,753

[1] Data incomplete. (See text page 10.)

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

MISSOURI—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	379	146	$3,190,523	$277,081	$182,820	$459,901	233	$4,319,344
Total manufacturing	2,579	1,229	52,635,041	4,481,426	4,847,221	9,328,647	1,350	36,250,461
Construction	376	208	1,234,558	79,349	146,129	225,478	168	919,079
Transportation and other public utilities[1]	547	354	16,861,364	1,602,745	356,949	1,959,694	193	2,423,971
Trade	3,537	1,839	27,814,113	2,285,170	2,454,599	4,739,769	1,698	27,170,369
Public service—Professional, amusements, hotels, etc	733	407	3,209,858	245,597	246,470	492,067	326	1,045,172
Finance, banking, insurance, etc	4,358	3,071	23,658,966	1,794,441	481,305	2,275,746	1,287	8,458,871
Combinations—Predominant industry not ascertainable	93	44	700,377	54,653	98,778	153,431	49	3,231,722
Inactive concerns	794						794	
Total	13,735	7,338	129,380,452	10,817,654	8,806,173	19,623,827	6,397	90,199,619

MONTANA.

Industrial groups.	Total number of corporations.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	289	55	$98,446	$4,249	$182	$4,431	234	$3,139,347
Mining and quarrying	412	65	483,403	39,563	31,539	71,102	347	2,586,482
Manufacturing:								
Food products, liquors, and tobacco	79	35	81,507	3,417	2,564	5,981	44	1,023,669
Textiles and textile products	3						3	13,270
Leather and leather products	2	1	787				1	5,996
Rubber and rubber goods								
Lumber and wood products	18	6	40,296	3,092	650	3,742	12	131,774
Paper, pulp, and products								
Printing and publishing	54	27	95,248	5,801	3,566	9,367	27	176,775
Chemicals and allied substances	11	3	39,051	2,693	611	3,304	8	39,654
Stone, clay, and glass products	14	7	11,594	672	85	757	7	26,657
Metal and metal products	15	5	9,159	406		406	10	63,498
All other manufacturing industries	13	5	14,095	845		845	8	20,410
Total manufacturing	209	89	291,737	16,926	7,476	24,402	120	1,501,703
Construction	37	23	103,492	6,364	9,254	15,618	14	64,326
Transportation and other public utilities[1]	134	70	1,964,288	189,174	5,366	194,540	64	407,157
Trade	958	371	1,193,733	70,123	14,919	85,042	587	4,308,046
Public service—professional, amusements, hotels, etc	173	77	375,377	28,660	21,254	49,914	96	541,932
Finance, banking, insurance, etc	878	416	1,522,810	97,176	19,584	116,760	462	1,788,047
Combinations — Predominant industry not ascertainable	32	17	71,115	5,425	494	5,919	15	60,090
Inactive concerns	660						660	708
Total	3,782	1,183	6,104,401	457,660	110,068	567,728	2,599	14,397,838

[1] Data incomplete. (See text page 10).

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

NEBRASKA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	96	35	$221,456	$9,802	$5,453	$15,255	61	$1,016,417
Mining and quarrying	70	16	141,816	12,182	10,885	23,067	54	365,587
Manufacturing:								
Food products, liquors, and tobacco	158	67	2,478,892	217,990	192,349	410,339	91	1,997,336
Textiles and textile products	16	8	12,203	467	17	484	8	2,281,894
Leather and leather products	6	1	6,602	470	282	752	5	184,757
Rubber and rubber goods	8	2	20,866	1,687	.....	1,687	6	232,902
Lumber and wood products	14	9	142,469	12,439	5,335	17,774	5	80,580
Paper, pulp, and products	4	.....	.....	.....	.....	.....	4	27,497
Printing and publishing	87	53	1,108,112	94,661	95,093	189,754	34	202,245
Chemicals and allied substances	37	14	658,597	58,914	42,414	101,328	23	239,519
Stone, clay, and glass products	33	15	80,228	5,247	1,732	6,979	18	81,645
Metal and metal products	64	21	204,328	17,957	11,944	29,901	43	883,178
All other manufacturing industries	52	22	207,860	18,368	15,146	33,514	30	396,847
Total manufacturing	479	212	4,920,157	428,200	364,312	792,512	267	6,608,400
Construction	72	49	603,861	45,987	74,780	120,767	23	72,007
Transportation and other public utilities [1]	339	244	1,836,722	160,261	10,581	170,842	95	544,208
Trade	1,628	631	4,093,037	306,854	169,807	476,661	997	10,362,644
Public service—Professional, amusements, hotels, etc	199	115	496,144	33,130	21,613	54,743	84	353,926
Finance, banking, insurance, etc	1,704	1,131	5,859,524	448,752	103,185	551,937	573	4,558,490
Combinations — Predominant industry not ascertainable	39	14	305,605	28,692	10,444	39,136	25	272,987
Inactive concerns	466	.....	.....	.....	.....	.....	466	.....
Total	5,092	2,447	18,478,322	1,473,860	771,060	2,244,920	2,645	24,154,666

NEVADA.

Agriculture and related industries	69	12	$58,209	$3,857	$2,503	$6,360	57	$1,683,253
Mining and quarrying	409	38	95,535	7,666	1,413	9,079	371	1,499,952
Manufacturing:								
Food products, liquors, and tobacco	20	5	32,415	2,557	110	2,667	15	119,046
Textiles and textile products	.....	.....	.....	.....	.....	.....	.....	.....
Leather and leather products	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	4	.....	.....	.....	.....	.....	4	269,906
Paper, pulp, and products	1	1	20,835	1,485	2,701	4,186	.....	.....
Printing and publishing	14	5	20,390	1,255	441	1,696	9	14,768
Chemicals and allied substances	4	1	58	.....	.....	.....	3	936
Stone, clay, and glass products	1	1	22,052	1,610	3,955	5,565	.....	.....
Metal and metal products	4	2	7,600	527	108	635	2	1,703

[1] Data incomplete. (See text page 10.)

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

NEVADA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	3	.....	.....	.....	.....	.....	3	$3,678
Total manufacturing	51	15	$103,350	$7,434	$7,315	$14,749	36	410,037
Construction	6	3	8,620	380	.....	380	3	3,430
Transportation and other public utilities [1]	32	17	149,961	11,774	686	12,460	15	20,708
Trade	142	93	389,347	22,781	18,745	41,526	49	300,467
Public service—Professional, amusements, hotels, etc	31	20	49,041	2,339	707	3,046	11	6,833
Finance, banking, insurance, etc	120	72	470,828	28,490	10,472	38,962	48	191,320
Combinations—Predominant industry not ascertainable	16	4	7,152	72	.....	72	12	178,924
Inactive concerns	368	.....	.....	.....	.....	.....	368	.....
Total	1,244	274	1,332,043	84,793	41,841	126,634	970	4,294,924

NEW HAMPSHIRE.

Agriculture and related industries	17	8	$14,220	$389	.....	$389	9	$69,650
Mining and quarrying	6	1	3,485	149	.....	149	5	10,263
Manufacturing:								
Food products, liquors, and tobacco	19	11	100,722	7,878	$5,605	$13,483	8	64,580
Textiles and textile products	57	29	5,455,486	431,687	286,332	718,019	28	1,134,092
Leather and leather products	34	14	492,180	41,988	41,958	83,946	20	573,905
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	51	23	201,095	16,040	9,164	25,204	28	657,984
Paper, pulp, and products	17	13	480,306	44,659	11,548	56,207	4	135,170
Printing and publishing	18	13	144,760	11,586	9,818	21,404	5	55,584
Chemicals and allied substances	9	7	20,057	1,365	3,162	4,527	2	26,363
Stone, clay, and glass products	6	1	3,981	198	.....	198	5	75,375
Metal and metal products	45	19	211,746	15,801	29,885	45,686	26	275,208
All other manufacturing industries	31	10	426,315	41,783	74,173	115,956	21	156,757
Total manufacturing	287	140	7,536,648	612,985	471,645	1,084,630	147	3,155,018
Construction	14	10	82,146	5,131	21,773	26,904	4	25,951
Transportation and other public utilities [1]	98	71	2,357,056	217,199	15,667	232,866	27	201,556
Trade	229	125	791,159	55,933	52,974	108,907	104	855,088
Public service—Professional, amusements, hotels, etc.	61	39	251,723	18,027	12,845	30,872	22	98,044
Finance, banking, insurance, etc	250	188	1,605,253	108,107	17,721	125,828	62	240,039
Combinations—Predominant industry not ascertainable	20	9	71,283	5,350	9,981	15,331	11	219,948
Inactive concerns	39	.....	.....	.....	.....	.....	39	.....
Total	1,021	591	12,712,973	1,023,270	602,606	1,625,876	430	4,875,557

[1] Data incomplete. (See text page 10.)

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

NEW JERSEY.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	142	70	$735,835	$56,435	$83,271	$139,706	72	$789,647
Mining and quarrying	106	42	352,599	26,082	29,691	55,773	64	594,744
Manufacturing:								
Food products, liquors, and tobacco	316	154	11,049,925	817,324	1,923,915	2,741,239	162	21,781,351
Textiles and textile products	724	345	21,693,285	1,774,785	2,879,166	4,653,951	379	9,541,132
Leather and leather products	95	37	1,117,255	90,853	131,071	221,924	58	4,042,161
Rubber and rubber goods	71	21	573,365	50,951	31,478	82,429	50	4,343,626
Lumber and wood products	121	66	1,275,330	106,061	132,314	238,375	55	764,470
Paper, pulp, and products	68	31	1,106,304	92,450	122,544	214,994	37	2,302,845
Printing and publishing	208	140	2,613,546	196,307	469,289	665,596	68	449,276
Chemicals and allied substances	248	110	7,303,235	645,281	604,692	1,249,973	138	2,452,683
Stone, clay, and glass products	163	91	2,116,779	185,964	86,131	272,095	72	918,055
Metal and metal products	731	291	9,583,727	753,101	951,537	1,704,638	440	16,430,589
All other manufacturing industries	465	192	12,841,234	1,099,493	1,359,768	2,459,261	273	5,772,869
Total manufacturing	3,210	1,478	71,273,985	5,812,570	8,691,905	14,504,475	1,732	68,799,057
Construction	573	378	4,194,309	329,362	359,665	689,027	195	1,382,292
Transportation and other public utilities[1]	486	276	18,219,985	1,760,480	292,961	2,053,441	210	1,746,635
Trade	2,030	1,148	23,916,321	1,996,389	2,451,434	4,447,823	882	7,966,995
Public service—Professional, amusements, hotels, etc	649	377	3,837,014	307,866	252,647	560,513	272	1,726,211
Finance, banking, insurance, etc	2,660	1,734	31,458,880	2,493,225	960,182	3,453,407	926	5,580,731
Combinations — Predominant industry not ascertainable	91	42	219,822	15,124	15,512	30,636	49	1,384,105
Inactive concerns	684	.....	.....	.....	.....	.....	684	.....
Total	10,631	5,545	154,208,750	12,797,533	13,137,268	25,934,801	5,086	89,970,417

NEW MEXICO.

Agriculture and related industries	97	18	$118,549	$9,737	$649	$10,386	79	$1,680,535
Mining and quarrying	115	15	420,703	40,791	.....	40,791	100	631,677
Manufacturing:								
Food products, liquors, and tobacco	23	12	18,493	872	.....	872	11	71,885
Textiles and textile products	3	.....	.....	.....	.....	.....	3	42,131
Leather and leather products	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods	2	1	3,766	177	.....	177	1	17,248
Lumber and wood products	7	4	11,903	391	.....	391	3	45,333
Paper, pulp, and products	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing	21	9	15,771	486	292	778	12	76,520
Chemicals and allied substances	1	.....	.....	.....	.....	.....	1	99,890
Stone, clay, and glass products	3	1	4,106	211	.....	211	2	15,684
Metal and metal products	2	1	1,380	.....	.....	.....	1	91

[1] Data incomplete. (See text page 10.)

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

NEW MEXICO—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	.....	.....	.....	.....	.....	.....	.....	.....
Total manufacturing	62	28	$55,419	$2,137	$292	$2,429	34	$368,782
Construction	9	3	2,327	.....	.....	.....	6	16,742
Transportation and other public utilities [1]	42	26	91,957	5,427	952	6,379	16	68,375
Trade	244	129	681,166	48,044	26,953	74,997	115	1,171,365
Public service—Professional, amusements, hotels, etc	55	35	53,739	2,347	572	2,919	20	65,560
Finance, banking, insurance, etc	238	137	752,014	54,304	24,334	78,638	101	587,638
Combinations — Predominant industry not ascertainable	11	1	1,576	.....	.....	.....	10	116,747
Inactive concerns	88	.....	.....	.....	.....	.....	88	.....
Total	961	392	2,177,450	162,787	53,752	216,539	569	4,707,421

NEW YORK.

Agriculture and related industries	390	172	$2,198,738	$188,727	$184,022	$372,749	218	$4,312,654
Mining and quarrying	889	194	26,739,790	2,414,074	1,874,050	4,288,124	695	129,498,619
Manufacturing:								
Food products, liquors, and tobacco	1,468	748	87,926,603	7,722,779	8,956,546	16,679,325	720	51,859,764
Textiles and textile products	4,077	1,881	79,230,343	6,700,089	8,964,081	15,664,170	2,196	54,530,056
Leather and leather products	438	206	14,512,073	1,207,294	2,071,483	3,278,777	232	22,513,016
Rubber and rubber goods	105	36	493,946	42,390	30,750	73,140	69	5,802,075
Lumber and wood products	616	319	4,881,952	397,625	475,562	873,187	297	12,856,162
Paper, pulp, and products	469	196	10,173,758	888,212	791,730	1,679,942	273	17,593,676
Printing and publishing	1,854	1,040	31,861,292	2,667,821	3,470,890	6,138,711	814	8,650,869
Chemicals and allied substances	1,216	526	35,487,977	3,515,030	3,727,062	7,242,092	690	49,603,168
Stone, clay, and glass products	395	222	9,046,310	780,214	814,189	1,594,403	173	2,129,943
Metal and metal products	2,478	990	80,384,223	7,450,074	3,018,084	10,468,158	1,488	95,908,631
All other manufacturing industries	2,355	945	49,466,357	4,469,067	3,236,382	7,705,449	1,410	60,131,909
Total manufacturing	15,471	7,109	403,464,834	35,840,595	35,556,759	71,397,354	8,362	381,579,269
Construction	2,782	1,623	16,483,432	1,262,491	1,525,013	2,787,504	1,159	16,256,556
Transportation and other public utilities [1]	2,826	1,558	320,277,425	30,740,025	5,529,254	36,269,279	1,268	64,200,111
Trade	13,407	6,362	139,219,361	11,743,734	13,582,138	25,325,872	7,045	163,611,299
Public service—Professional, amusements, hotels, etc	3,530	1,849	29,532,565	2,295,805	3,814,987	6,110,792	1,681	12,250,634
Finance, banking, insurance, etc	13,397	8,290	191,113,238	14,946,656	5,242,706	20,189,362	5,107	108,677,522
Combinations—Predominant industry not ascertainable	511	217	7,334,056	1,414,895	324,580	1,739,475	294	21,587,215
Inactive concerns	4,393	.....	.....	.....	.....	.....	4,393	2,016
Total	57,596	27,374	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	901,975,895

[1] Data incomplete. (See text page 10.)

TABLE 12.—*Corporation returns—Distribution by industrial groups, for States and Territories*—Continued.

NORTH CAROLINA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	111	46	$101,150	$4,780	$4,068	$8,848	65	$510,343
Mining and quarrying	35	12	196,916	16,871	11,399	28,270	23	61,441
Manufacturing:								
Food products, liquors, and tobacco	202	115	25,744,537	2,012,249	5,365,530	7,377,779	87	740,619
Textiles and textile products	448	227	15,969,778	1,407,540	1,351,346	2,758,886	221	6,009,570
Leather and leather products	10	1	14,212	1,221	.....	1,221	9	770,826
Rubber and rubber goods	2	1	4,371	237	.....	237	1	231,704
Lumber and wood products	265	102	1,701,075	140,868	155,879	296,747	163	2,569,247
Paper, pulp, and products	8	4	26,275	1,678	3,139	4,817	4	303,595
Printing and publishing	85	54	298,068	20,435	25,608	46,043	31	150,652
Chemicals and allied substances	84	35	1,909,799	174,612	273,516	448,128	49	1,619,773
Stone, clay, and glass products	52	26	184,178	12,296	21,640	33,936	26	177,735
Metal and metal products	67	26	97,996	5,804	1,664	7,468	41	448,306
All other manufacturing industries	79	24	108,685	7,341	5,051	12,392	55	600,55
Total manufacturing	1,302	615	46,058,974	3,784,281	7,203,373	10,987,654	687	13,622,580
Construction	70	49	311,162	21,855	31,644	53,499	21	51,854
Transportation and other public utilities[1]	268	184	9,220,140	906,564	48,166	954,730	84	436,837
Trade	1,513	752	4,432,180	296,308	207,133	503,441	761	5,875,928
Public service—Professional, amusements, hotels, etc	206	113	432,474	28,712	22,042	50,754	93	251,289
Finance, banking, insurance, etc	1,140	734	4,513,031	329,225	63,622	392,847	406	1,249,052
Combinations—Predominant industry not ascertainable	59	24	160,560	12,969	6,468	19,437	35	365,408
Inactive concerns	210	.....	.....	.....	.....	.....	210	.....
Total	4,914	2,529	65,426,587	5,401,565	7,597,915	12,999,480	2,385	22,424,732

NORTH DAKOTA.

Agriculture and related industries	79	10	$5,448	.....	.....	.....	69	$369,200
Mining and quarrying	21	10	17,894	$558	.....	$558	11	40,103
Manufacturing:								
Food products, liquors, and tobacco	59	31	144,025	9,947	$9,663	19,610	28	271,445
Textiles and textile products	2	1	16,266	1,427	.....	1,427	1	1,631
Leather and leather products	1	1	575	.....	.....	.....	.....	.....
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	3	1	278	.....	.....	.....	2	12,715
Paper, pulp, and products	1	1	71,493	7,149	.....	7,149	.....	.....
Printing and publishing	45	25	115,148	7,950	9,692	17,642	20	57,119
Chemicals and allied substances	4	1	469	.....	.....	.....	3	8,431
Stone, clay, and glass products	7	3	4,062	7	.....	7	4	24,732
Metal and metal products	7	4	5,281	25	.....	25	3	13,237

[1] Data incomplete. (See text page 10.)

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

NORTH DAKOTA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	6	1	$456,654	$51,368	.....	$51,368	5	$99,682
Total manufacturing	135	69	814,251	77,873	$19,355	97,228	66	488,992
Construction	24	10	43,086	2,421	3,520	5,941	14	113,005
Transportation and other public utilities[1]	142	84	399,066	31,485	14,295	45,780	58	150,415
Trade	1,072	529	1,310,181	59,275	31,136	90,411	543	2,417,860
Public service—Professional, amusements, hotels, etc	89	47	54,055	1,621	416	2,037	42	97,908
Finance, banking, insurance, etc	1,142	589	1,339,334	55,604	39,797	95,401	553	1,785,594
Combinations—Predominant industry not ascertainable	20	14	17,364	428	.....	428	6	31,588
Inactive concerns	95	.....	.....	.....	.....	.....	95	.....
Total	2,819	1,362	4,000,679	229,265	108,519	337,784	1,457	5,494,665

OHIO.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	200	70	$377,139	$23,773	$33,503	$57,276	130	$1,323,236
Mining and quarrying	1,047	314	18,212,629	1,495,215	1,449,510	2,944,725	733	14,296,370
Manufacturing:								
Food products, liquors, and tobacco	798	392	9,973,122	808,211	1,165,506	1,973,717	406	10,628,130
Textiles and textile products	342	146	3,940,636	317,448	477,348	794,796	196	5,427,888
Leather and leather products	114	59	8,626,924	723,695	1,233,921	1,957,616	55	5,173,910
Rubber and rubber goods	112	33	1,353,837	129,792	56,491	186,283	79	66,159,336
Lumber and wood products	298	159	2,582,364	251,840	121,139	372,979	139	3,356,878
Paper, pulp, and products	111	47	2,703,053	222,707	335,269	557,976	64	1,604,868
Printing and publishing	533	365	9,086,385	715,273	1,397,410	2,112,683	168	1,435,675
Chemicals and allied substances	405	184	12,177,513	1,060,784	1,114,722	2,175,506	221	12,769,433
Stone, clay, and glass products	401	237	8,748,337	732,486	965,234	1,697,720	164	2,806,525
Metal and metal products	1,827	564	33,393,340	2,830,665	3,785,742	6,616,407	1,263	125,149,707
All other manufacturing industries	781	321	14,927,988	1,315,525	1,358,883	2,674,408	460	17,918,810
Total manufacturing	5,722	2,507	107,513,499	9,108,426	12,011,665	21,120,091	3,215	252,431,160
Construction	802	442	7,002,162	518,601	449,583	968,184	360	2,890,602
Transportation and other public utilities[1]	903	565	30,006,708	2,519,332	1,475,090	3,994,422	338	4,113,429
Trade	4,947	2,216	30,415,725	2,430,647	2,848,451	5,279,098	2,731	35,343,421
Public service—Professional, amusements, hotels, etc	1,093	564	5,446,978	409,460	534,300	943,760	529	3,167,895
Finance, banking, insurance, etc	4,139	2,828	36,112,241	2,890,384	647,936	3,538,320	1,311	17,135,405
Combinations—Predominant industry not ascertainable	125	49	380,766	25,872	9,754	35,626	76	8,079,386
Inactive concerns	1,113	.....	.....	.....	.....	.....	1,113	7,300
Total	20,091	9,555	235,467,847	19,421,710	19,459,792	38,881,502	10,536	338,788,204

[1] Data incomplete. (See text page 10.)

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

OKLAHOMA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	76	33	$92,036	$3,743	$5,297	$9,040	43	$421,178
Mining and quarrying	1,030	248	1,713,839	128,716	143,259	271,975	782	34,457,039
Manufacturing:								
Food products, liquors, and tobacco	120	75	753,753	56,710	92,015	148,725	45	660,071
Textiles and textile products	10	7	193,911	18,253	1,949	20,202	3	9,073
Leather and leather products	5	3	6,658	121	.....	121	2	8,388
Rubber and rubber goods	4	2	4,710	248	.....	248	2	302,032
Lumber and wood products	13	6	26,637	1,662	1,223	2,885	7	134,922
Paper, pulp, and products	1	1	11,249	925	.....	925	.....	.....
Printing and publishing	78	43	324,408	25,291	23,845	49,136	35	206,121
Chemicals and allied substances	106	28	555,093	47,683	47,958	95,641	78	8,934,784
Stone, clay, and glass products	30	14	224,002	14,962	51,816	66,778	16	162,175
Metal and metal products	62	29	288,384	24,000	14,141	38,141	33	642,116
All other manufacturing industries	44	22	154,513	12,281	2,019	14,300	22	400,429
Total manufacturing	473	230	2,543,318	202,136	234,966	437,102	243	11,460,111
Construction	102	67	474,816	31,988	67,624	99,612	35	185,126
Transportation and other public utilities[1]	191	119	4,992,592	439,153	386,182	825,335	72	574,217
Trade	1,250	597	3,612,724	261,690	202,486	464,176	653	7,099,042
Public service—Professional, amusements, hotels, etc	227	141	614,201	40,955	47,419	88,374	86	204,922
Finance, banking, insurance, etc	1,246	856	3,671,163	221,084	93,129	314,213	390	2,647,073
Combinations—Predominant industry not ascertainable	28	10	15,287	509	.....	509	18	616,781
Inactive concerns	946	.....	.....	.....	.....	.....	946	.....
Total	5,569	2,301	17,729,976	1,329,974	1,180,362	2,510,336	3,268	57,665,489

OREGON.

Agriculture and related industries	335	89	$904,740	$80,928	$20,950	$101,878	246	$3,040,092
Mining and quarrying	132	17	85,683	6,248	1,947	8,195	115	320,245
Manufacturing:								
Food products, liquors, and tobacco	224	110	1,255,706	117,602	35,918	153,520	114	3,680,445
Textiles and textile products	40	23	283,223	23,948	10,985	34,933	17	249,596
Leather and leather products	16	4	16,217	939	.....	939	12	127,554
Rubber and rubber goods	3	1	2,117	15	.....	15	2	37,302
Lumber and wood products	215	64	1,771,583	155,349	78,120	233,469	151	4,737,655
Paper, pulp, and products	8	4	579,234	47,618	54,551	102,169	4	43,163
Printing and publishing Chemicals and allied substances	94	57	975,712	70,130	196,722	266,852	37	145,851
Stone, clay, and glass products	26	10	80,838	6,615	4,338	10,953	16	23,466
Metal and metal products	28	19	265,287	21,160	25,321	46,481	9	38,588
	100	33	1,555,406	129,242	250,023	379,265	67	653,346

[1] Data incomplete. (See text page 10.)

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

OREGON—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	63	19	$31,945	$712	$79	$791	44	$519,033
Total manufacturing	817	344	6,817,268	573,330	656,057	1,229,387	473	10,255,999
Construction	120	66	598,021	21,519	42,200	63,719	54	433,744
Transportation and other public utilities[1]	362	202	1,494,820	131,304	13,923	145,227	160	3,370,461
Trade	914	435	3,546,093	259,024	252,638	511,662	479	4,849,566
Public service—Professional, amusements, hotels, etc	313	187	805,248	57,371	44,744	102,115	126	490,853
Finance, banking, insurance, etc	1,141	597	2,771,192	172,531	33,974	206,505	544	2,987,646
Combinations—Predominant industry not ascertainable	44	11	7,659				33	422,469
Inactive concerns	662						662	518
Total	4,840	1,948	17,030,724	1,302,255	1,066,433	2,368,688	2,892	26,171,593

PENNSYLVANIA.

Agriculture and related industries	178	67	$574,102	$45,205	$32,491	$77,696	111	$1,317,789
Mining and quarrying	2,055	596	35,627,504	3,058,079	2,374,855	5,432,934	1,459	43,445,532
Manufacturing:								
Food products, liquors, and tobacco	875	503	26,110,275	2,154,663	3,839,196	5,993,859	372	11,096,445
Textiles and textile products	1,029	556	57,423,528	4,520,517	11,371,737	15,892,254	473	16,463,750
Leather and leather products	142	75	3,614,687	292,467	575,343	867,810	67	10,679,967
Rubber and rubber goods	29	9	260,184	22,637	2,812	25,449	20	1,827,996
Lumber and wood products	366	210	6,041,869	500,354	699,122	1,199,476	156	4,824,268
Paper, pulp, and products	146	72	2,370,702	202,981	235,279	438,260	74	3,139,422
Printing and publishing	510	348	16,929,411	1,379,798	2,598,283	3,978,081	162	3,466,716
Chemicals and allied substances	479	201	9,110,614	790,770	949,854	1,740,624	278	8,453,490
Stone, clay, and glass products	417	204	17,513,753	1,598,220	1,027,680	2,625,900	213	5,927,062
Metal and metal products	1,486	517	39,538,387	3,476,211	2,269,127	5,745,338	969	88,704,157
All other manufacturing industries	732	352	23,356,589	2,025,763	1,815,562	3,841,325	380	6,806,195
Total manufacturing	6,211	3,047	202,269,999	16,964,381	25,383,995	42,348,376	3,164	161,389,468
Construction	571	331	5,014,371	396,821	497,288	894,109	240	4,032,954
Transportation and other public utilities[1]	1,429	946	73,703,527	6,801,633	1,909,181	8,710,814	483	6,651,533
Trade	3,721	1,777	38,065,014	3,210,785	3,668,771	6,879,556	1,944	28,453,233
Public service—Professional, amusements, hotels, etc	850	474	6,853,476	504,708	1,101,180	1,605,888	376	2,457,704
Finance, banking, insurance, etc	3,439	2,376	65,621,855	5,001,612	1,499,454	6,501,066	1,063	16,088,156
Combinations—Predominant industry not ascertainable	129	51	4,070,358	355,327	318,901	674,228	78	2,804,539
Inactive concerns	1,223						1,223	867
Total	19,806	9,665	431,800,206	36,338,551	36,786,116	73,124,667	10,141	266,641,775

[1] Data incomplete. (See text page 10.)

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

RHODE ISLAND.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	16	11	$29,182	$1,389	$696	$2,085	5	$51,972
Mining and quarrying	12	4	39,382	2,988	2,447	5,435	8	73,641
Manufacturing:								
Food products, liquors, and tobacco	52	23	358,150	27,887	48,568	76,455	29	714,314
Textiles and textile products	237	138	25,180,668	2,134,023	3,506,742	5,640,765	99	4,661,260
Leather and leather products	8	3	145,126	13,455	19,771	33,226	5	37,988
Rubber and rubber goods	9	4	114,361	10,668	2,608	13,276	5	1,869,834
Lumber and wood products	16	13	175,077	14,337	11,214	25,551	3	84,492
Paper, pulp, and products	11	7	171,780	13,992	20,295	34,287	4	129,143
Printing and publishing	35	26	983,811	80,449	145,301	225,750	9	64,726
Chemicals and allied substances	38	17	562,005	46,836	72,293	119,129	21	291,324
Stone, clay, and glass products	7	4	43,771	3,120	7,962	11,082	3	33,768
Metal and metal products	252	85	1,359,197	114,471	83,131	197,602	167	4,911,356
All other manufacturing industries	90	43	1,829,405	167,427	66,670	234,097	47	1,362,468
Total manufacturing	755	363	30,923,351	2,626,665	3,984,555	6,611,220	392	14,160,673
Construction	75	50	359,235	25,350	23,507	48,857	25	130,795
Transportation and other public utilities [1]	81	52	3,755,824	359,430	101,621	461,051	29	748,924
Trade	418	230	5,044,101	429,054	451,618	880,672	188	1,937,123
Public service—Professional, amusements, hotels, etc	91	56	350,592	24,914	27,562	52,476	35	210,416
Finance, banking, insurance, etc	406	271	4,329,146	322,772	62,664	385,436	135	17,152,499
Combinations—Predominant industry not ascertainable	19	6	12,770	767	.....	767	13	22,054
Inactive concerns	155	.....	.....	.....	.....	.....	155	.....
Total	2,028	1,043	44,843,583	3,793,329	4,654,670	8,447,999	985	34,488,097

SOUTH CAROLINA.

Agriculture and related industries	114	50	$160,717	$11,536	$3,189	$14,725	64	$419,868
Mining and quarrying	19	6	35,271	2,978	.....	2,978	13	73,903
Manufacturing:								
Food products, liquors, and tobacco	108	51	349,139	25,928	18,353	44,281	57	489,350
Textiles and textile products	143	75	8,831,401	812,396	607,790	1,420,186	68	3,432,890
Leather and leather products	4	1	7,881	512	759	1,271	3	13,494
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	77	23	213,241	18,159	.....	18,159	54	980,023
Paper, pulp, and products	2	1	31,923	3,192	.....	3,192	1	19,263
Printing and publishing	50	28	134,480	8,289	9,060	17,349	22	96,804
Chemicals and allied substances	71	23	143,142	11,143	3,078	14,221	48	1,589,145
Stone, clay, and glass products	22	10	32,469	1,703	592	2,295	12	80,727
Metal and metal products	17	2	3,151	.....	.....	.....	15	493,259

[1] Data incomplete. (See text page 10.)

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

SOUTH CAROLINA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	15	5	$25,230	$81,919	.....	$1,919	10	$31,115
Total manufacturing	509	219	9,772,057	883,241	$639,632	1,522,873	290	7,226,070
Construction	44	25	98,582	5,779	3,675	9,454	19	291,023
Transportation and other public utilities [1]	236	141	564,075	41,961	22,114	64,075	95	303,444
Trade	1,299	457	1,468,022	86,487	38,009	124,496	842	7,484,858
Public service—professional, amusements, hotels, etc.	131	57	154,849	9,482	4,586	14,068	74	204,112
Finance, banking, insurance, etc.	1,025	603	2,204,926	127,492	34,600	162,092	422	1,740,974
Combinations — predominant industry not ascertainable	29	9	28,166	1,460	1,107	2,567	20	152,688
Inactive concerns	354	.....	.....	.....	.....	.....	354	.....
Total	3,760	1,567	14,486,665	1,170,416	746,912	1,917,328	2,193	17,896,940

SOUTH DAKOTA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	49	13	$37,473	$662	.....	$662	36	$307,889
Mining and quarrying	56	22	30,857	840	.....	840	34	145,965
Manufacturing:								
Food products, liquors, and tobacco	87	53	157,426	8,595	$5,591	14,186	34	215,347
Textiles and textile products	3	2	3,978	137	.....	137	1	1,457
Leather and leather products	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	8	3	22,159	1,714	.....	1,714	5	129,545
Paper, pulp, and products	1	.....	.....	.....	.....	.....	1	2,828
Printing and publishing	40	24	47,675	1,824	475	2,299	16	135,004
Chemicals and allied substances	3	1	1,377	.....	.....	.....	2	4,038
Stone, clay, and glass products	15	7	11,071	318	228	546	8	42,697
Metal and metal products	13	2	19,926	1,337	998	2,335	10	63,757
All other maufacturing industries	9	4	686	.....	.....	.....	5	53,587
Total manufacturing	179	97	264,298	13,925	7,292	21,217	82	648,260
Construction	31	13	75,211	4,682	7,329	12,011	18	67,942
Transportation and other public utilities [1]	208	145	367,520	26,988	2,235	29,223	63	84,603
Trade	895	371	1,049,522	55,035	16,332	71,367	524	2,716,370
Public service—professional, amusements, hotels, etc.	108	61	90,143	4,402	5,354	9,756	47	90,277
Finance, banking, insurance, etc.	529	336	1,228,531	70,363	7,247	77,610	193	650,355
Combinations — predominant industry not ascertainable	16	4	17,817	1,440	458	1,898	12	13,998
Inactive concerns	142	.....	.....	.....	.....	.....	142	.....
Total	2,213	1,062	3,161,372	178,337	46,247	224,584	1,151	4,725,659

[1] Data incomplete. (See text page 10.)

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

TENNESSEE.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	100	48	$232,758	$16,380	$323	$16,703	52	$574,628
Mining, quarrying	249	85	2,069,494	152,049	446,374	598,423	164	3,020,287
Manufacturing:								
Food products, liquors, and tobacco	270	142	5,553,320	456,608	866,722	1,323,330	128	1,334,604
Textiles and textile products	106	53	1,582,770	138,891	122,803	261,694	53	1,663,483
Leather and leather products	9	3	1,351	.....	.....	.....	6	70,578
Rubber and rubber goods	2	.....	.....	.....	.....	.....	2	7,927
Lumber and wood products	201	71	1,294,342	108,886	42,735	151,621	130	2,687,213
Paper, pulp, and products	10	4	241,606	22,251	12,356	34,607	6	504,503
Printing and publishing	83	52	871,106	70,469	126,926	197,395	31	189,734
Chemicals and allied substances	106	39	775,868	66,754	54,253	121,007	67	934,630
Stone, clay, and glass products	56	30	1,091,167	96,956	98,540	195,496	26	184,723
Metal and metal products	112	44	863,186	72,537	69,625	142,162	68	1,158,102
All other manufacturing industries	83	37	155,251	10,265	2,050	12,315	46	1,651,339
Total manufacturing	1,038	475	12,429,967	1,043,617	1,396,010	2,439,627	563	10,386,836
Construction	86	53	437,170	29,215	66,880	96,095	33	161,899
Transportation and other public utilities [1]	266	173	1,725,213	154,498	32,167	186,665	93	2,088,947
Trade	1,329	634	5,833,402	454,309	460,698	915,007	695	7,311,940
Public service — Professional, amusements, hotels, etc	251	161	1,262,918	94,438	153,322	247,760	90	232,053
Finance, banking, insurance, etc	1,079	777	6,497,513	455,360	159,906	615,266	302	995,697
Combinations — Predominant industry not ascertainable	49	22	118,949	9,353	2,824	12,177	27	1,624,980
Inactive concerns	306	.....	.....	.....	.....	.....	306	1,700
Total	4,753	2,428	30,607,384	2,409,219	2,718,504	5,127,723	2,325	26,398,967

TEXAS.

Agriculture and related industries	470	233	$1,123,056	$81,200	$61,129	$142,329	237	$2,152,547
Mining and quarrying	797	170	1,659,784	134,462	130,125	264,587	627	52,677,816
Manufacturing:								
Food products, liquors, and tobacco	325	191	4,252,578	347,653	516,896	864,549	134	3,020,285
Textiles and textile products	53	23	614,877	41,012	71,260	112,272	30	804,254
Leather and leather products	14	4	3,270	.....	.....	.....	10	661,846
Rubber and rubber goods	7	.....	.....	.....	.....	.....	7	39,842
Lumber and wood products	120	46	1,848,607	171,432	72,633	244,065	74	2,411,653
Paper, pulp, and products	9	5	116,363	9,284	7,311	16,595	4	125,159
Printing and publishing	186	118	977,706	69,734	119,070	188,804	68	567,890
Chemicals and allied substances	208	66	6,533,062	607,164	75,143	682,307	142	4,410,316
Stone, clay, and glass products	68	37	855,698	69,680	116,051	185,731	31	297,634
Metal and metal products	121	44	441,443	35,399	21,947	57,346	77	1,552,523

[1] Data incomplete. (See text page 10.)

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

TEXAS—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	83	31	$421,093	$37,974	$3,953	$41,927	52	$798,624
Total manufacturing	1,194	565	16,064,697	1,389,332	1,004,264	2,393,596	629	14,690,026
Construction	128	76	926,483	67,295	100,788	168,083	52	669,954
Transportation and other public utilities [1]	631	447	9,817,132	859,621	596,473	1,456,094	184	8,660,011
Trade	2,663	1,316	20,213,677	1,595,067	2,718,732	4,313,799	1,347	17,701,552
Public service — Professional, amusements, hotels, etc	432	265	2,307,303	181,340	228,208	409,548	167	646,488
Finance, banking, insurance, etc	2,459	1,634	12,860,061	961,323	316,852	1,278,175	825	10,108,023
Combinations — Predominant industry not ascertainable	59	33	419,945	27,430	23,957	51,387	26	249,986
Inactive concerns	352	.....	.....	.....	.....	.....	352	110
Total	9,185	4,739	65,392,138	5,297,070	5,180,528	10,477,598	4,446	107,556,513

UTAH.

Agriculture and related industries	179	52	$69,010	$2,978	$85	$3,063	127	$1,173,522
Mining and quarrying	723	70	1,334,386	126,023	23,932	149,955	653	3,433,454
Manufacturing:								
Food products, liquors, and tobacco	133	66	695,133	58,768	36,142	94,910	67	9,772,448
Textiles and textile products	14	11	44,800	2,834	970	3,804	3	26,677
Leather and leather products	5	4	3,292	42	.....	42	1	2,766
Rubber and rubber goods	3	1	2,688	69	.....	69	2	12,358
Lumber and wood products	5	4	29,995	2,048	2,603	4,651	1	4,532
Paper, pulp, and products	1	.....	.....	.....	.....	.....	1	274
Printing and publishing	42	24	226,194	17,355	31,758	49,113	18	71,061
Chemicals and allied substances	16	6	641,081	54,976	83,070	138,046	10	97,986
Stone, clay, and glass products	24	15	261,100	24,098	1,391	25,489	9	40,313
Metal and metal products	33	12	30,819	1,465	194	1,659	21	414,146
All other manufacturing industries	30	11	13,700	290	.....	290	19	169,295
Total manufacturing	306	154	1,948,802	161,945	156,128	318,073	152	10,611,856
Construction	60	30	122,234	7,159	7,883	15,042	30	198,996
Transportation and other public utilities [1]	123	71	205,612	13,050	4,550	17,600	52	273,053
Trade	750	358	1,694,300	120,972	36,213	157,185	392	3,208,653
Public service—Professional, amusements, hotels, etc	160	86	579,061	41,391	64,274	105,665	74	173,612
Finance, banking, insurance, etc	547	320	2,474,552	179,206	61,798	241,004	227	1,677,975
Combinations—Predominant industry not ascertainable	25	14	142,759	12,314	.....	12,314	11	246,521
Inactive concerns	213	.....	.....	.....	.....	.....	213	.....
Total	3,086	1,155	8,570,716	665,038	354,863	1,019,901	1,931	20,997,642

[1] Data incomplete. (See text page 10.)

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

VERMONT.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	21	11	$15,100	$94	.....	$94	10	$132,309
Mining and quarrying	23	14	240,569	20,475	$14,625	35,100	9	40,849
Manufacturing:								
Food products, liquors, and tobacco	61	39	290,756	19,837	42,804	62,641	22	278,008
Textiles and textile products	29	16	511,613	46,286	23,281	69,567	13	662,400
Leather and leather products	5	2	20,074	1,550	573	2,123	3	6,214
Rubber and rubber goods	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products	48	22	419,125	34,651	39,867	74,518	26	353,363
Paper, pulp and products	16	5	81,840	7,008	1,210	8,218	11	825,004
Printing and publishing	21	17	116,403	7,946	8,649	16,595	4	19,055
Chemicals and allied substances	15	9	288,861	25,058	35,893	60,951	6	34,145
Stone, clay, and glass products	52	28	1,026,207	96,972	4,046	101,018	24	116,621
Metal and metal products	42	15	154,509	14,497	1,275	15,772	27	1,444,975
All other manufacturing industries	28	8	395,108	37,305	34,059	71,364	20	501,580
Total manufacturing	317	161	3,304,496	291,110	191,657	482,767	156	4,241,365
Construction	3	.....	.....	.....	.....	.....	3	13,269
Transportation and other public utilities [1]	105	78	235,588	16,280	17	16,297	27	160,106
Trade	219	137	832,350	57,644	45,748	103,392	82	353,731
Public service—Professional, amusements, hotels, etc.	41	28	57,645	2,424	.....	2,424	13	25,699
Finance, banking, insurance, etc.	161	119	1,599,527	137,737	3,594	141,331	42	134,572
Combinations—Predominant industry not ascertainable	11	4	27,946	1,875	1,649	3,524	7	12,374
Inactive concerns	31	.....	.....	.....	.....	.....	31	.....
Total	932	552	6,313,221	527,639	257,290	784,929	380	5,114,274

VIRGINIA.

Agriculture and related industries	122	28	$45,520	$1,445	$682	$2,127	94	$623,759
Mining and quarrying	207	66	3,454,949	309,291	157,375	466,666	141	4,408,252
Manufacturing:								
Food products, liquors, and tobacco	267	145	2,123,662	166,334	291,425	457,759	122	1,273,006
Textiles and textile products	69	28	3,085,589	277,211	207,716	484,927	41	949,091
Leather and leather products	18	7	754,848	71,454	31,943	103,397	11	435,199
Rubber and rubber goods	1	1	1,056	.....	.....	.....	.....	.....
Lumber and wood products	151	59	1,167,211	98,544	82,971	181,515	92	2,693,875
Paper, pulp, and products	24	16	868,577	82,153	30,430	112,583	8	914,434
Printing and publishing	85	60	1,123,735	92,681	132,219	224,900	25	114,052
Chemicals and allied substances	98	42	394,813	32,059	17,911	49,970	56	1,637,248
Stone, clay, and glass products	51	22	148,389	10,643	4,546	15,189	29	285,435
Metal and metal products	97	25	185,703	13,094	974	14,068	72	1,290,780

[1] Data incomplete. (See text page 10.)

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

VIRGINIA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	63	16	$123,450	$8,646	$15,840	$24,486	47	$539,851
Total manufacturing	924	421	9,977,033	852,819	815,975	1,668,794	503	10,132,971
Construction	116	69	1,918,449	171,359	80,549	251,908	47	565,323
Transportation and other public utilities[1]	263	172	22,304,516	2,167,325	56,443	2,223,768	91	6,497,377
Trade	1,566	799	6,341,454	485,507	279,757	765,264	767	7,339,507
Public service—Profesional amusements, hotels, etc.	230	129	795,854	65,066	48,006	113,072	101	394,283
Finance, banking, insurance, etc	1,515	996	9,295,191	699,773	173,729	873,502	519	2,125,853
Combinations — Predominant industry not ascertainable	57	25	317,490	28,792	2,236	31,028	32	370,011
Inactive concerns	288	.....	.....	.....	.....	.....	288	30
Total	5,288	2,705	54,450,456	4,781,377	1,614,752	6,396,129	2,583	32,457,366

WASHINGTON.

Agriculture and related industries	560	201	$2,247,144	$193,069	$82,490	$275,559	359	$4,587,580
Mining and quarrying	526	46	1,289,326	120,756	48,384	169,140	480	3,125,100
Manufacturing:								
Food products, liquors, and tobacco	339	136	1,669,652	132,263	172,868	305,131	203	8,352,094
Textiles and textile products	68	31	141,641	9,019	4,480	13,499	37	270,759
Leather and leather products	9	4	22,699	1,492	2,861	4,353	5	30,490
Rubber and rubber goods	10	1	40	.....	.....	.....	9	297,125
Lumber and wood products	483	150	3,820,793	329,901	241,760	571,661	333	7,804,890
Paper, pulp, and products	12	4	919,945	70,665	163,435	234,100	8	237,604
Printing and publishing	143	95	1,584,379	136,004	93,260	229,264	48	143,336
Chemicals and allied substances	61	24	36,921	1,086	.....	1,086	37	366,591
Stone, clay, and glass products	61	32	524,541	34,903	37,403	72,306	29	120,885
Metal and metal products	211	55	421,432	35,477	3,134	38,611	156	2,563,444
All other manufacturing industries	137	47	175,927	11,826	4,265	16,091	90	627,727
Total manufacturing	1,534	579	9,317,970	762,636	723,466	1,486,102	955	20,814,945
Construction	167	78	751,503	36,726	263,339	300,065	89	721,757
Transportation and other public utilities[1]	560	313	5,310,349	374,700	57,569	432,269	247	2,998,548
Trade	2,028	952	6,712,611	490,725	358,260	848,985	1,076	10,844,764
Public service — Professional, amusements, hotels, etc	573	259	1,735,598	130,856	127,568	258,424	314	913,758
Finance, banking, insurance, etc	2,204	1,076	6,396,642	429,782	103,908	533,690	1,128	7,056,585
Combinations — Predominant industry not ascertainable	76	35	470,545	41,295	15,223	56,518	41	302,787
Inactive concerns	1,473	1	.....	.....	.....	.....	1,472	2,190
Total	9,701	3,540	34,231,688	2,580,545	1,780,207	4,360,752	6,161	51,368,014

[1] Data incomplete. (See text page 10.)

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

WEST VIRGINIA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries	91	16	$46,767	$2,333	$1,351	$3,684	75	$492,680
Mining and quarrying	1,134	404	13,980,646	1,112,163	1,658,845	2,771,008	730	16,366,927
Manufacturing:								
Food products, liquors, and tobacco	133	82	2,121,496	176,411	215,791	392,202	51	456,882
Textiles and textile products	27	15	430,296	40,398	8,591	48,989	12	61,883
Leather and leather products	6	3	72,430	6,346	4,770	11,116	3	1,104,786
Rubber and rubber goods	4	.....	.....	.....	.....	.....	4	73,236
Lumber and wood products	115	50	851,401	64,440	74,272	138,712	65	2,096,325
Paper, pulp, and products	9	6	105,648	8,662	7,027	15,689	3	117,747
Printing and publishing	60	47	356,741	26,730	30,804	57,534	13	28,683
Chemicals and allied substances	40	16	2,703,593	221,488	422,876	644,364	24	377,083
Stone, clay, and glass products	129	68	2,960,847	246,427	407,838	654,265	61	1,741,678
Metal and metal products	72	23	381,814	30,912	33,201	64,113	49	8,574,381
All other manufacturing industries	34	13	550,237	51,682	28,906	80,588	21	861,992
Total manufacturing	629	323	10,534,503	873,496	1,234,076	2,107,572	306	15,494,676
Construction	94	64	439,946	31,587	34,747	66,334	30	319,824
Transportation and other public utilities[1]	227	139	3,822,042	344,420	112,438	456,858	88	277,958
Trade	965	617	6,564,578	511,714	520,379	1,032,093	348	3,411,435
Public service—Professional, amusements, hotels, etc	146	85	437,836	28,839	29,288	58,127	61	158,540
Finance, banking, insurance, etc	976	717	6,785,635	485,544	295,624	781,168	259	877,358
Combinations — Predominant industry not ascertainable	49	18	90,251	5,843	5,555	11,398	31	407,957
Inactive concerns	312	.....	.....	.....	.....	.....	312	.....
Total	4,623	2,383	42,702,204	3,395,939	3,892,303	7,288,242	2,240	37,807,355

WISCONSIN.

Agriculture and related industries	269	103	$834,940	$66,133	$60,302	$126,435	166	$1,335,897
Mining and quarrying	190	51	511,296	41,684	30,540	72,224	139	648,112
Manufacturing:								
Food products, liquors, and tobacco	1,209	686	6,457,836	489,083	986,778	1,475,861	523	9,601,760
Textiles and textile products	205	100	5,006,940	405,323	825,191	1,230,514	105	2,394,693
Leather and leather products	108	50	1,715,899	149,572	99,343	248,915	58	3,040,328
Rubber and rubber goods	18	6	244,438	21,666	17,343	39,009	12	2,276,693
Lumber and wood products	310	133	3,549,283	295,916	380,266	676,182	177	9,404,296
Paper, pulp, and products	91	41	3,067,910	292,630	125,806	418,436	50	3,061,357
Printing and publishing	241	165	1,950,584	145,704	284,527	430,231	76	281,008
Chemicals and allied substances	101	43	2,114,747	184,104	220,553	404,657	58	2,344,805
Stone, clay, and glass products	95	56	477,402	33,935	51,732	85,667	39	238,135
Metal and metal products	667	214	10,175,916	858,131	844,958	1,703,089	453	22,311,959

[1] Data incomplete. (See text page 10.)

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

WISCONSIN—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Contd.								
All other manufacturing industries	370	142	$3,754,554	$307,259	$325,045	$632,304	228	$4,517,501
Total manufacturing	3,415	1,636	38,515,509	3,183,323	4,161,542	7,344,865	1,779	59,472,535
Construction	263	162	928,637	61,539	71,313	132,852	101	839,339
Transportation and other public utilities[1]	775	526	3,258,709	271,685	97,982	369,667	249	1,035,022
Trade	2,706	1,395	9,311,336	685,927	590,909	1,276,836	1,311	10,404,730
Public service—Professional, amusements, hotels, etc	539	298	1,376,375	92,954	119,479	212,433	241	815,461
Finance, banking, insurance, etc	2,826	1,806	16,139,458	1,265,545	192,131	1,457,676	1,020	5,766,576
Combinations — Predominant industry not ascertainable	82	32	506,046	33,886	362	34,248	50	251,736
Inactive concerns	1,077						1,077	
Total	12,142	6,009	71,382,306	5,702,676	5,324,560	11,027,236	6,133	80,569,408

WYOMING.

Agriculture and related industries	278	64	$96,237	$2,361	$126	$2,487	214	$3,074,017
Mining, quarrying	174	42	635,416	59,078	14,904	73,982	132	4,025,610
Manufacturing:								
Food products, liquors, and tobacco	21	11	38,092	2,185	1,212	3,397	10	80,461
Textiles and textile products								
Leather and leather products								
Rubber and rubber goods								
Lumber and wood products	4	3	86,714	8,083	3,559	11,642	1	5,560
Paper, pulp, and products								
Printing and publishing	24	14	54,634	3,187	2,198	5,385	10	13,084
Chemical and allied substances	5	1	1,563				4	134,975
Stone, clay, and glass products	7	3	10,617	463		463	4	11,804
Metal and metal products	1						1	4,094
All other manufacturing industries	2						2	7,492
Total manufacturing	64	32	191,620	13,918	6,969	20,887	32	257,470
Construction	15	11	25,681	877	197	1,074	4	15,951
Transportation and other public utilities[1]	71	37	197,552	14,839	12,063	26,902	34	225,803
Trade	333	171	1,005,181	71,504	54,484	125,988	162	768,961
Public service—Professional, amusements, hotels, etc	62	34	71,627	2,602	836	3,438	28	107,035
Finance, banking, insurance, etc	316	205	983,555	66,443	28,914	95,357	111	391,302
Combinations—Predominant industry not ascertainable	9	5	43,935	3,205	2,158	5,363	4	60,410
Inactive concerns	341						341	10
Total	1,663	601	3,250,804	234,827	120,651	355,478	1,062	8,926,569

[1] Data incomplete. (See text page 10.)

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

[Income returned for the calendar year ended Dec. 31, 1921.]

AGRICULTURE AND RELATED INDUSTRIES.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	1,881	1,455,108	.....	.....	.....	.....	.....
$2,000 to $5,000	576	1,869,099	$74,277	$4,301	$78,578	$136	4.20
$5,000 to $10,000	276	1,916,400	132,474	42,768	175,242	635	9.14
$10,000 to $50,000	324	7,312,563	640,158	438,472	1,078,630	3,329	14.75
$50,000 to $100,000	49	3,364,942	297,102	276,695	573,797	11,710	17.05
$100,000 to $250,000	27	3,756,560	353,044	303,878	656,922	24,330	17.49
$250,000 to $500,000	7	2,324,404	212,075	130,689	342,764	48,966	14.74
$500,000 to $1,000,000	[1] 5	18,719,116	1,724,399	1,371,630	3,096,029	516,005	16.54
$1,000,000 to $5,000,000	.....						
$5,000,000 and over	[1] 1						
Total	3,146	40,718,192	3,433,529	2,568,433	6,001,962	[2] 1,908	[2] 14.74
Reporting no net income	5,578	[3] 88,562,898	.....	.....	.....	.....	.....
Grand total	8,724	[3] 47,844,706	3,433,529	2,568,433	6,001,962	.....	.....

MINING AND QUARRYING.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,161	$1,626,342	.....	.....	.....	.....	.....
$2,000 to $5,000	660	2,101,507	$82,727	$7,535	$90,262	$137	4.30
$5,000 to $10,000	404	2,888,294	196,311	62,065	258,376	640	8.94
$10,000 to $50,000	646	15,416,145	1,303,964	1,033,613	2,337,577	3,619	15.16
$50,000 to $100,000	185	13,267,709	1,134,251	1,383,053	2,517,304	13,607	18.97
$100,000 to $250,000	195	30,434,917	2,612,005	3,395,686	6,007,691	30,809	19.73
$250,000 to $500,000	53	18,277,201	1,548,254	2,147,030	3,695,284	69,722	20.21
$500,000 to $1,000,000	31	20,982,219	1,814,366	1,983,803	3,798,169	122,521	18.10
$1,000,000 to $5,000,000	28	56,296,890	4,927,798	4,299,125	9,226,923	329,533	16.39
$5,000,000 and over	2	23,842,699	2,184,916	1,852,714	4,037,630	2,018,815	16.93
Total	4,365	185,133,923	15,804,592	16,164,624	31,969,216	[2] 7,324	[2] 17.26
Reporting no net income	13,295	[3] 414,488,951	.....	.....	.....	.....	.....
Grand total	17,660	[3] 229,355,028	15,804,592	16,164,624	31,969,216	.....	.....

MANUFACTURING—EMBRACING ALL MANUFACTURES.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	13,580	$11,714,358	.....	.....	.....	.....	.....
$2,000 to $5,000	7,093	22,715,886	$850,637	$79,611	$930,248	$131	4.10
$5,000 to $10,000	4,320	30,947,905	2,134,585	772,492	2,907,077	673	9.39
$10,000 to $50,000	7,662	176,350,554	15,148,479	12,762,374	27,910,848	3,643	15.83
$50,000 to $100,000	1,919	134,505,872	11,920,430	13,635,095	25,555,525	13,317	19.00
$100,000 to $250,000	1,404	218,642,156	19,316,319	24,361,422	43,677,741	31,110	19.98
$250,000 to $500,000	541	186,855,751	16,038,069	21,184,618	37,222,687	68,803	19.92
$500,000 to $1,000,000	281	194,973,696	16,824,190	23,792,732	40,616,922	144,544	20.83
$1,000,000 to $5,000,000	200	403,728,199	35,293,883	49,824,453	85,118,336	425,592	21.08
$5,000,000 and over	30	397,351,231	33,508,545	54,322,320	87,830,865	2,927,696	22.10
Total	37,030	1,777,785,608	151,035,132	200,735,117	351,770,249	[2] 9,500	[2] 19.79
Reporting no net income	42,718	[3] 1,898,831,377	.....	.....	.....	.....	.....
Grand total	79,748	[3] 121,045,769	151,035,132	200,735,117	351,770,249	.....	.....

[1] Classes grouped to conceal net income and identity of taxpayers.
[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

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

MANUFACTURING—FOOD PRODUCTS, LIQUORS, AND TOBACCO.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,943	$2,456,003	.....	.....	.....	.....	.....
$2,000 to $5,000	1,342	4,326,136	$164,043	$18,110	$182,153	$136	4.21
$5,000 to $10,000	815	5,847,514	403,830	161,800	565,630	694	9.67
$10,000 to $50,000	1,418	32,765,385	2,788,973	2,952,757	5,741,730	4,049	17.52
$50,000 to $100,000	331	23,261,799	1,994,632	2,936,785	4,931,417	14,899	21.20
$100,000 to $250,000	203	30,929,350	2,651,957	4,167,530	6,819,487	33,594	22.05
$250,000 to $500,000	71	24,914,144	2,046,843	3,384,220	5,431,063	76,494	21.80
$500,000 to $1,000,000	45	32,862,303	2,709,695	4,951,214	7,750,909	172,242	23.59
$1,000,000 to $5,000,000	32	69,364,928	5,696,975	11,062,798	16,759,773	523,743	24.16
$5,000,000 and over	7	92,448,711	8,254,485	9,239,657	17,494,142	2,499,163	18.92
Total	7,207	319,176,273	26,801,433	38,874,871	65,676,304	[2] 9,113	[2] 20.58
Reporting no net income	6,570	[3] 309,161,987	.....	.....	.....	.....	.....
Grand total	13,777	10,014,286	26,801,433	38,874,871	65,676,304	.....	.....

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	1,764	$1,631,333	.....	.....	.....	.....	.....
$2,000 to $5,000	1,020	3,218,263	$119,117	$10,337	$129,454	$127	4.02
$5,000 to $10,000	563	4,019,954	277,234	103,665	380,899	677	9.48
$10,000 to $50,000	1,050	25,114,179	2,165,725	1,547,701	3,713,426	3,537	14.78
$50,000 to $100,000	353	24,617,130	2,246,841	2,163,069	4,409,910	12,492	17.91
$100,000 to $250,000	300	46,440,523	4,111,795	4,814,854	8,926,649	29,755	19.22
$250,000 to $500,000	136	47,561,680	3,989,639	5,814,058	9,803,697	72,086	20.61
$500,000 to $1,000,000	76	51,244,413	4,526,078	5,522,333	10,048,411	132,216	19.61
$1,000,000 to $5,000,000	48	97,007,993	8,320,137	12,552,447	20,872,584	434,845	21.52
$5,000,000 and over	2	26,500,615	1,886,165	7,044,875	8,931,040	4,465,520	33.70
Total	5,312	327,356,083	27,642,731	39,573,339	67,216,070	[2] 12,654	[2] 20.53
Reporting no net income	5,560	[3] 189,439,330	.....	.....	.....	.....	.....
Grand total	10,872	137,916,753	27,642,731	39,573,339	67,216,070	.....	.....

MANUFACTURING—LEATHER AND LEATHER PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	302	$262,444	.....	.....	.....	.....	.....
$2,000 to $5,000	182	587,291	$23,441	$2,053	$25,494	$140	4.34
$5,000 to $10,000	106	752,384	50,848	17,263	68,111	643	9.05
$10,000 to $50,000	218	5,001,277	425,491	349,891	775,382	3,557	15.50
$50,000 to $100,000	76	5,108,534	442,678	536,966	979,644	12,890	19.17
$100,000 to $250,000	58	9,047,030	787,862	1,136,252	1,924,114	33,174	21.27
$250,000 to $500,000	14	4,745,251	396,097	755,477	1,151,574	82,255	24.27
$500,000 to $1,000,000	17	11,659,103	966,779	1,806,230	2,773,009	163,118	23.78
$1,000,000 to $5,000,000	[1] 7	19,901,322	1,765,629	2,351,890	4,117,519	514,690	20.69
$5,000,000 and over	[1] 1						
Total	981	57,064,636	4,858,825	6,956,022	11,814,847	[2] 12,044	[2] 20.70
Reporting no net income	1,203	[3] 105,909,355	.....	.....	.....	.....	.....
Grand total	2,184	[3] 48,844,719	4,858,825	6,956,022	11,814,847	.....	.....

[1] Classes grouped to conceal net income and identity of taxpayers.
[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

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

MANUFACURING—RUBBER AND RUBBER GOODS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	64	$54,115					
$2,000 to $5,000	41	139,577	$6,965	$434	$7,399	$180	5.30
$5,000 to $10,000	17	125,221	9,056	953	10,009	589	7.99
$10,000 to $50,000	46	1,108,662	99,257	67,770	167,027	3,631	15.07
$50,000 to $100,000	25	2,548,526	224,483	218,165	442,648	17,706	17.37
$100,000 to $250,000							
$250,000 to $500,000	3	1,125,572	108,248	80,137	188,385	62,795	16.74
$500,000 to $1,000,000							
$1,000,000 to $5,000,000							
$5,000,000 and over							
Total	196	5,101,673	448,009	367,459	815,468	[2] 4,161	[2] 15.98
Reporting no net income	445	[3] 101,561,735					
Grand total	641	[3] 96,460,062	448,009	367,459	815,468		

MANUFACTURING—LUMBER AND WOOD PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	815	$760,974					
$2,000 to $5,000	603	1,973,099	$74,624	$4,750	$79,374	$132	4.02
$5,000 to $10,000	375	2,728,451	191,089	53,018	244,107	651	8.95
$10,000 to $50,000	861	20,045,816	1,747,617	1,205,001	2,952,618	3,429	14.73
$50,000 to $100,000	186	12,481,233	1,110,191	1,056,643	2,166,834	11,650	17.36
$100,000 to $250,000	111	17,192,850	1,567,340	1,337,475	2,904,815	26,170	16.90
$250,000 to $500,000	24	8,018,344	727,545	598,785	1,326,330	55,264	16.54
$500,000 to $1,000,000	[1] 8	7,310,284	642,807	930,188	1,572,995	174,777	21.52
$1,000,000 to $5,000,000	[1] 1						
$5,000,000 and over							
Total	2,984	70,511,051	6,061,213	5,185,860	11,247,073	[2] 3,769	[2] 15.95
Reporting no net income	3,749	[3] 120,219,887					
Grand total	6,733	[3] 49,708,836	6,061,213	5,185,860	11,247,073		

MANUFACTURING—PAPER, PULP, AND PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	148	$139,156					
$2,000 to $5,000	135	429,396	$15,104	$131	$15,235	$113	3.55
$5,000 to $10,000	83	591,335	37,833	10,617	48,450	584	8.19
$10,000 to $50,000	221	5,076,857	439,534	301,286	740,820	3,352	14.59
$50,000 to $100,000	54	3,977,165	342,380	376,825	719,205	13,319	18.08
$100,000 to $250,000	56	8,874,747	817,705	704,944	1,522,649	27,190	17.16
$250,000 to $500,000	17	6,095,705	557,607	413,268	970,875	57,110	15.93
$500,000 to $1,000,000	11	7,510,456	639,152	989,918	1,629,070	148,097	21.69
$1,000,000 to $5,000,000	5	12,187,020	1,089,541	848,217	1,937,758	387,552	15.90
$5,000,000 and over							
Total	730	44,881,837	3,938,856	3,645,206	7,584,062	[2] 10,389	[2] 16.90
Reporting no net income	946	[3] 49,178,592					
Grand total	1,676	[3] 4,296,755	3,938,856	3,645,206	7,584,062		

[1] Classes grouped to conceal net income and identity of taxpayers.
[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

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

MANUFACTURING—PRINTING AND PUBLISHING.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,244	$1,968,461	.....	.....	.....	.....	.....
$2,000 to $5,000	1,194	3,763,066	$135,954	$13,209	$149,163	$125	3.96
$5,000 to $10,000	651	4,647,378	321,351	159,697	481,048	739	10.35
$10,000 to $50,000	928	20,062,396	1,673,938	1,916,569	3,590,507	3,869	17.90
$50,000 to $100,000	171	12,066,716	1,037,515	1,640,335	2,677,850	15,660	22.19
$100,000 to $250,000	111	17,220,311	1,438,016	2,569,995	4,008,011	36,108	23.27
$250,000 to $500,000	46	15,060,682	1,282,355	2,126,432	3,408,787	74,104	22.63
$500,000 to $1,000,000	24	15,903,332	1,334,814	2,538,009	3,872,823	161,368	24.35
$1,000,000 to $5,000,000	[1] 16	33,464,248	2,697,887	6,297,290	8,995,177	529,128	26.87
$5,000,000 and over	[1] 1						
Total	5,386	124,156,590	9,921,830	17,261,536	27,183,366	[2] 5,047	[2] 21.89
Reporting no net income	3,046	[3] 26,679,985	.....	.....	.....	.....	.....
Grand total	8,432	97,476,605	9,921,830	17,261,536	27,183,366	.....	.....

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES.

Reporting net income:							
$0 to $2,000	1,029	$712,490	.....	.....	.....	.....	.....
$2,000 to $5,000	396	1,286,249	$49,774	$4,768	$54,542	$138	4.24
$5,000 to $10,000	247	1,769,661	120,201	39,626	159,827	647	9.03
$10,000 to $50,000	501	11,635,064	1,015,187	827,645	1,842,832	3,678	15.84
$50,000 to $100,000	126	8,988,797	777,897	987,591	1,765,488	14,012	19.64
$100,000 to $250,000	108	17,231,602	1,520,290	1,964,699	3,484,989	32,268	20.22
$250,000 to $500,000	42	14,394,165	1,189,592	2,157,403	3,346,995	79,690	23.25
$500,000 to $1,000,000	23	16,008,389	1,355,632	2,297,689	3,653,321	158,840	22.82
$1,000,000 to $5,000,000	25	48,130,020	4,649,760	5,880,114	10,529,874	421,195	21.88
$5,000,000 and over	5	38,060,852	3,632,456	1,127,538	4,759,994	951,999	12.51
Total	2,502	158,217,289	14,310,789	15,287,073	29,597,862	[2] 11,830	[2] 18.71
Reporting no net income	3,422	[3] 132,881,065	.....	.....	.....	.....	.....
Grand total	5,924	25,336,224	14,310,789	15,287,073	29,597,862	.....	.....

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS.

Reporting net income:							
$0 to $2,000	661	$650,592	.....	.....	.....	.....	.....
$2,000 to $5,000	397	1,279,251	$50,970	$4,082	$55,052	$139	4.30
$5,000 to $10,000	269	1,885,212	130,312	34,619	164,931	613	8.74
$10,000 to $50,000	423	9,693,566	842,436	741,407	1,583,843	3,744	16.34
$50,000 to $100,000	112	7,662,077	678,900	827,210	1,506,110	13,447	19.66
$100,000 to $250,000	93	14,310,469	1,213,751	1,939,181	3,152,932	33,902	22.03
$250,000 to $500,000	25	8,247,505	726,551	741,702	1,468,253	58,730	17.80
$500,000 to $1,000,000	10	7,336,847	654,441	562,387	1,216,828	121,683	16.58
$1,000,000 to $5,000,000	[1] 7	18,690,980	1,718,529	1,165,150	2,883,679	360,460	15.43
$5,000,000 and over	[1] 1						
Total	1,998	69,756,499	6,015,890	6,015,738	12,031,628	[2] 6,022	[2] 17.25
Reporting no net income	1,683	[3] 26,259,793	.....	.....	.....	.....	.....
Grand total	3,681	43,496,706	6,015,890	6,015,738	12,031,628	.....	.....

[1] Classes grouped to conceal net income and identity of taxpaxers.
[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

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

MANUFACTURING—METAL AND METAL PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average mount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	1,889	$1,625,238	.....	.....	.....	.....	.....
$2,000 to $5,000	994	3,202,299	$119,405	$10,748	$130,153	$131	4.06
$5,000 to $10,000	682	4,897,829	337,815	93,901	431,716	633	8.81
$10,000 to $50,000	1,177	27,203,469	2,341,375	1,584,184	3,925,559	3,335	14.43
$50,000 to $100,000	289	20,091,860	1,825,376	1,635,781	3,461,157	11,976	17.22
$100,000 to $250,000	235	37,312,791	3,286,949	3,734,474	7,021,423	29,878	18.81
$250,000 to $500,000	108	36,983,049	3,255,429	3,266,201	6,521,630	60,385	17.63
$500,000 to $1,000,000	43	30,299,359	2,579,026	3,002,072	5,581,098	129,793	18.42
$1,000,000 to $5,000,000	43	93,274,678	8,272,817	9,064,323	17,337,140	403,189	18.58
$5,000,000 and over	8	182,476,288	14,542,977	31,354,867	45,897,844	5,737,231	25.15
Total	5,468	437,366,860	36,561,169	53,746,551	90,307,720	[2] 16,516	[2] 20.65
Reporting no net income	10,068	[3] 666,001,897	.....	.....	.....	.....	.....
Grand total	15,536	[3] 228,635,037	36,561,169	53,746,551	90,307,720	.....	.....

ALL OTHER MANUFACTURING INDUSTRIES.

Reporting net income:							
$0 to $2,000	1,721	$1,453,552	.....	.....	.....	.....	.....
$2,000 to $5,000	789	2,511,259	$91,240	$10,989	$102,229	$130	4.07
$5,000 to $10,000	512	3,682,966	255,016	97,333	352,349	688	9.57
$10,000 to $50,000	819	18,643,883	1,608,941	1,268,163	2,877,104	3,513	15.43
$50,000 to $100,000	196	13,702,035	1,239,537	1,255,725	2,495,262	12,731	18.21
$100,000 to $250,000	129	20,082,483	1,920,654	1,992,018	3,912,672	30,331	19.48
$250,000 to $500,000	55	19,709,654	1,758,163	1,846,935	3,605,098	65,547	18.29
$500,000 to $1,000,000	24	16,707,392	1,473,452	1,571,762	3,045,214	126,884	18.23
$1,000,000 to $5,000,000	16	29,692,764	2,695,268	2,440,932	5,136,200	321,013	17.30
$5,000,000 and over	5	38,010,829	3,432,116	3,337,605	6,769,721	1,353,944	17.81
Total	4,266	164,196,817	14,474,387	13,821,462	28,295,849	[2] 6,633	[2] 17.23
Reporting no net income	6,026	[3] 171,537,751	.....	.....	.....	.....	.....
Grand total	10,292	[3] 7,340,934	14,474,387	13,821,462	28,295,849	.....	.....

CONSTRUCTION.

Reporting net income:							
$0 to $2,000	2,568	$2,301,630	.....	.....	.....	.....	.....
$2,000 to $5,000	1,660	5,258,479	$194,855	$25,324	$220,179	$133	4.19
$5,000 to $10,000	786	5,488,833	368,306	243,923	612,229	779	11.15
$10,000 to $50,000	848	17,718,212	1,425,213	2,215,870	3,641,083	4,294	20.55
$50,000 to $100,000	102	6,891,012	570,846	1,108,492	1,679,338	16,464	24.37
$100,000 to $250,000	47	7,188,271	589,939	1,123,415	1,713,354	36,454	23.84
$250,000 to $500,000	21	7,475,579	555,969	1,163,023	1,718,992	81,857	22.99
$500,000 to $1,000,000	2	1,258,691	105,051	200,010	305,061	152,531	24.24
$1,000,000 to $5,000,000	7	13,754,661	1,062,152	2,642,498	3,704,650	529,236	26.93
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Total	6,041	67,335,368	4,872,331	8,722,555	13,594,886	[2] 2,250	[2] 20.19
Reporting not net income	4,320	[3] 51,507,351	.....	.....	.....	.....	.....
Grand total	10,361	15,828,017	4,872,331	8,722,555	13,594,886	.....	.....

[2] Average for returns reporting net income of $2,000 and over.
[3] Deficts.

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

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	6,931	$4,540,446	.....	.....	.....	.....	.....
$2,000 to $5,000	1,921	5,999,615	$252,231	$17,272	$269,503	$140	4.49
$5,000 to $10,000	940	6,660,048	468,494	122,395	590,889	629	8.87
$10,000 to $50,000	1,222	27,303,132	2,404,179	1,287,685	3,691,864	3,021	13.52
$50,000 to $100,000	273	18,842,825	1,755,033	1,012,615	2,767,648	10,138	14.69
$100,000 to $250,000	222	35,587,844	3,354,119	1,700,019	5,054,138	22,766	14.20
$250,000 to $500,000	139	48,851,449	4,577,507	1,451,980	6,029,487	43,378	12.34
$500,000 to $1,000,000	63	44,031,699	4,248,587	1,319,484	5,568,071	88,382	12.65
$1,000,000 to $5,000,000	96	206,769,295	19,307,700	7,139,295	26,446,995	275,490	12.79
$5,000,000 and over	24	423,285,101	40,502,281	10,100,889	50,603,170	2,108,465	11.95
Total	11,831	821,871,454	76,870,131	24,151,634	101,021,765	[2] 8,539	[2] 12.29
Reporting no net income	7,274	[3] 323,368,793	.....	.....	.....	.....	.....
Grand total	19,105	498,502,661	76,870,131	24,151,634	101,021,765	.....	.....

TRADE.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	19,515	$17,610,019	.....	.....	.....	.....	.....
$2,000 to $5,000	10,723	34,086,700	$1,306,851	$147,417	$1,454,268	$136	4.27
$5,000 to $10,000	5,123	35,885,495	2,477,998	917,623	3,395,621	663	9.46
$10,000 to $50,000	5,818	122,485,925	10,573,416	8,585,210	19,158,626	3,293	15.64
$50,000 to $100,000	853	59,637,908	5,308,321	6,149,330	11,457,651	13,432	19.21
$100,000 to $250,000	504	75,481,472	6,656,361	8,587,274	15,243,635	30,245	20.20
$250,000 to $500,000	145	49,389,137	4,386,425	4,923,000	9,309,425	64,203	18.85
$500,000 to $1,000,000	76	49,967,239	4,393,838	5,225,145	9,618,983	126,566	19.25
$1,000,000 to $5,000,000	47	81,671,950	7,115,583	10,582,024	17,697,607	376,545	21.67
$5,000,000 and over	5	45,729,452	4,060,426	5,346,273	9,406,699	1,881,340	20.57
Total	42,809	571,945,297	46,279,219	50,463,296	96,742,515	[2] 2,260	[2] 16.91
Reporting no net income	45,370	[3] 626,828,343	.....	.....	.....	.....	.....
Grand total	88,179	[3] 54,883,046	46,279,219	50,463,296	96,742,515	.....	.....

PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	3,172	$1,169,418	.....	.....	.....	.....	.....
$2,000 to $5,000	4,770	10,408,982	$274,983	$34,914	$309,897	$65	2.98
$5,000 to $10,000	1,094	7,761,033	536,781	303,216	839,997	768	10.82
$10,000 to $50,000	1,305	27,007,174	2,228,626	2,682,442	4,911,068	3,763	18.18
$50,000 to $100,000	204	14,030,291	1,222,910	1,909,906	3,132,816	15,356	22.33
$100,000 to $250,000	98	15,020,758	1,303,048	1,914,350	3,217,398	32,831	21.42
$250,000 to $500,000	36	12,599,780	1,086,257	1,591,660	2,677,917	74,386	21.25
$500,000 to $1,000,000	8	6,431,498	496,351	1,164,978	1,661,329	207,666	25.83
$1,000,000 to $5,000,000	7	10,443,620	867,817	1,650,859	2,518,676	359,811	24.12
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Total	10,694	104,872,554	8,016,773	11,252,325	19,269,098	[2] 1,802	[2] 18.37
Reporting no net income	8,409	[3] 45,939,035	.....	.....	.....	.....	.....
Grand total	19,103	58,933,519	8,016,773	11,252,325	19,269,098	.....	.....

[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

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

FINANCE, BANKING, INSURANCE, ETC.

Income classes.	Number.	Net income.	Income tax.	Warprofits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	24,963	$20,961,801					
$2,000 to $5,000	12,783	40,921,822	$1,467,396	$69,639	$1,537,035	$120	3.76
$5,000 to $10,000	7,092	49,947,795	3,255,995	469,654	3,725,649	525	7.46
$10,000 to $50,000	7,370	150,871,972	12,131,884	4,042,257	16,174,141	2,195	10.72
$50,000 to $100,000	976	67,299,666	5,729,767	2,434,554	8,164,321	8,365	12.13
$100,000 to $250,000	593	89,546,646	7,562,197	3,341,102	10,903,299	18,387	12.18
$250,000 to $500,000	181	61,454,529	5,130,248	2,539,492	7,669,740	42,374	12.48
$500,000 to $1,000,000	86	57,222,958	4,656,869	1,623,280	6,280,149	73,025	10.97
$1,000,000 to $5,000,000	70	135,015,835	11,094,766	3,851,995	14,946,711	213,524	11.07
$5,000,000 and over	8	66,053,781	6,027,286	843,261	6,870,547	858,818	10.40
Total	54,122	739,296,805	57,056,408	19,215,184	76,271,592	[2] 1,409	[2] 10.32
Reporting no net income	28,736	[3] 363,165,913					
Grand total	82,858	376,130,892	57,056,408	19,215,184	76,271,592		

COMBINATIONS, PREDOMINANT INDUSTRY NOT ASCERTAINABLE.

Reporting net income:							
$0 to $2,000	680	$516,459					
$2,000 to $5,000	216	687,315	$25,934	$1,684	$27,618	$128	4.02
$5,000 to $10,000	99	672,262	45,548	11,586	57,134	577	8.50
$10,000 to $50,000	132	3,007,814	260,949	162,780	423,729	3,210	14.09
$50,000 to $100,000	34	2,602,174	237,669	152,009	389,678	11,461	14.97
$100,000 to $250,000	18	2,717,815	246,058	215,012	461,070	25,615	16.96
$250,000 to $500,000	13	4,486,043	395,409	337,153	732,562	56,351	16.33
$500,000 to $1,000,000	3	2,037,378	194,744	81,018	275,762	91,921	13.54
$1,000,000 to $5,000,000	6	10,361,352	1,669,195	897,401	2,566,596	427,766	24.77
$5,000,000 and over							
Total	1,201	27,088,612	3,075,506	1,858,643	4,934,149	[2] 4,108	[2] 18.21
Reporting no net income	1,678	[3] 65,509,712					
Grand total	2,879	[3] 38,421,100	3,075,506	1,858,643	4,934,149		

INACTIVE CONCERNS.

Reporting net income:							
$0 to $2,000							
$2,000 to $5,000							
$5,000 to $10,000							
$10,000 to $50,000							
$50,000 to $100,000							
$100,000 to $250,000							
$250,000 to $500,000							
$500,000 to $1,000,000							
$1,000,000 to $5,000,000							
$5,000,000 and over							
Total							
Reporting no net income	27,780	[3] $16,761					
Grand total	27,780	[3] 16,761					

[2] Average for returns reporting net income of $2,000 and over.
[3] Deficit.

CORPORATION RETURNS.

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

UNITED STATES.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	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

ALABAMA.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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

ALASKA.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	206	90	43.69	$2,833,021	$2,088,118	$744,903	14,636	.....	$14,636	116	56.31	$2,596,113	$2,928,058	$331,945
1917	212	93	43.87	6,432,220	5,434,676	997,554	45,562	$204,298	249,860	119	56.13	1,003,150	1,202,695	199,545
1918	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
1919	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,859	27	42.86	300,276	400,931	100,655
1920	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	37	53.62	1,014,354	1,114,629	100,275
1921	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	76	62.81	2,634,205	3,033,609	399,404

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

ARIZONA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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

ARKANSAS.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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

CALIFORNIA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	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

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	60.08	$42,771,522	$55,812,044	$13,040,522
1917	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	$9,912,117	14,656,097	4,079	53.54	48,956,851	61,463,372	12,506,521
1918	7,170	3,273	45.65	654,000,372	579,790,512	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	90,100,277	11,039,270
1919	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	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

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

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

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	1,183	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

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

FLORIDA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	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

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

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

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

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	1,133,783,726	53,593,281	$165,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918	20,406	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

INDIANA.

1916	8,546	5,881	68.82	$459,263,546	$357,512,178	$101,751,368	$2,001,337	.....	$2,001,337	2,665	31.18	$47,847,292	$55,833,280	$7,985,988
1917	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918	8,589	6,090	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

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

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

KANSAS.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	4,467	3,299	73.85	$352,747,535	$248,676,965	$104,070,570	$2,073,911	.....	$2,073,911	1,168	26.15	$18,727,107	$21,275,294	$2,548,187
1917	4,604	3,680	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	4,270,237
1918	4,474	3,353	74.94	722,919,437	641,124,893	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	62,390,170	5,644,387
1919	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	87,716,944	7,329,727
1920	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	373,460,386	19,120,098
1921	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	1,897	39.95	375,340,061	397,587,581	22,247,520

KENTUCKY.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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	707,866,437	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	5,752,090	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

LOUISIANA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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

MAINE.

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

MARYLAND.

1916	4,039	2,584	63.98	$443,382,103	$356,098,100	$87,284,003	$1,658,036	.....	$1,658,036	1,455	36.02	$25,604,140	$30,268,153	$4,664,013
1917	4,250	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	$13,373,544	18,699,793	1,353	31.84	59,272,099	67,167,550	7,895,451
1918	3,498	2,529	72.29	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	71,088,614	4,875,517
1919	3,885	2,647	68.13	904,191,353	810,223,989	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

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

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

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

MINNESOTA.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	9,276	5,916	63.78	$746,083,812	$540,398,483	$205,685,329	$4,053,243	.....	$4,053,243	3,360	36.22	$52,271,961	$64,481,856	$12,209,895
1917	9,486	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

MISSISSIPPI.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	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	14,814,159	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

MISSOURI.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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	302,119,274	14,461,262	$42,990,749	57,452,011	5,536	37.30	186,291,251	204,848,660	18,557,409
1918	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,038	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

MONTANA.

1916	3,613	2,019	55.88	$107,727,076	$74,146,767	$33,580,309	$663,332	.....	$663,332	1,594	44.12	$10,635,369	$14,131,910	$3,496,541
1917	3,774	2,430	64.39	235,705,796	204,403,129	31,302,667	1,535,490	$2,355,826	3,891,316	1,344	35.61	22,230,448	26,184,995	4,954,547
1918	3,804	2,359	62.01	312,680,643	283,859,392	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	54,083,214	3,684,462
1919	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,625	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

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

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	41,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924

NEW HAMPSHIRE.

1916	1,052	748	71.10	$85,002,478	$70,140,754	$14,861,724	$285,939	.....	$285,939	304	28.90	$10,504,791	$11,888,712	$1,383,921
1917	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	$2,423,397	3,181,312	287	24.38	13,146,053	14,451,022	1,304,969
1918	1,275	997	78.20	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

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

NEW JERSEY.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	9,777	5,750	58.81	$1,015,845,736	$770,138,825	$245,706,911	$4,819,514	.....	$4,819,514	4,027	41.19	$85,875,061	$100,473,717	$14,598,656
1917	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903
1918	8,807	5,503	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

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

NEW YORK.

1916	44,632	27,777	62.24	$8,300,137,671	$6,025,476,249	$2,274,661,422	$44,464,771	.....	$44,464,771	16,855	37.76	$662,271,248	$801,492,479	$139,221,231
1917	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,115,746	105,625,319	$288,845,332	394,470,651	16,264	35.25	1,163,881,359	1,303,348,173	139,466,814
1918	47,535	27,760	58.40	15,945,819,327	13,792,501,557	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	1,920,890,266	169,754,770
1919	48,494	30,470	62.83	18,656,719,065	16,264,233,001	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	2,112,305,354	193,049,765
1920	55,495	30,349	54.69	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

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

NORTH DAKOTA.

1916	2,769	2,220	80.17	$35,477,730	$24,813,309	$10,664,421	$207,064	.....	$207,064	549	19.83	$4,139,530	$5,165,889	$1,026,359
1917	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,725,599	883,625
1919	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	74,439,044	4,841,788
1921	2,819	1,362	48.32	88,743,928	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

OHIO.

1916	17,660	12,251	69.37	$2,093,727,399	$1,463,582,421	$630,144,978	$12,364,799	.....	$12,364,799	5,409	30.63	$132,267,179	$155,301,837	$23,034,658
1917	17,615	13,546	76.90	6,247,325,248	5,310,828,473	936,483,205	42,578,494	$175,539,209	218,117,703	4,069	23.10	294,239,846	331,020,581	36,780,735
1918	15,815	11,394	72.05	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

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

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

OREGON.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	5,022	2,108	41.98	$88,606,622	$69,874,112	$18,732,510	$357,644	.....	$357,644	2,914	58.02	$47,184,563	$60,662,329	$13,477,766
1917	5,352	2,642	49.36	392,174,272	357,788,383	34,385,889	1,633,655	$4,698,115	6,331,770	2,710	50.64	51,815,922	60,219,313	8,403,391
1918	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	61,690,804	8,074,512
1919	4,252	2,260	53.15	552,358,559	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

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	1,476,497,279	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	126,208,200	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

RHODE ISLAND.

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

SOUTH CAROLINA.

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	54,561,634	2,709,653	$6,359,469	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918	3,554	2,549	71.72	511,547,778	453,255,202	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919	3,501	2,454	70.09	533,227,512	469,803,872	63,423,640	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

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

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	4,051,416	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	502,514,430	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

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	18,942,179	28,772,317	2,752	31.60	275,867,057	334,616,698	58,749,641
1920	8,571	5,183	60.47	2,262,643,179	2,135,096,359	127,546,820	10,386,035	12,878,360	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

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

UTAH.

Year.	Total number of corporations.	Corporations reporting net income.								Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
1916	3,481	1,616	37.72	$159,867,110	$102,266,290	$57,600,820	$1,145,035	.....	$1,145,035	1,865	53.58	$14,013,260	$18,111,532	$4,098,272
1917	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	$4,930,064	7,349,631	1,720	48.52	38,535,640	43,921,358	5,385,718
1918	2,542	1,170	46.03	183,606,851	164,436,614	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	46,825,891	8,184,881
1919	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	40,959,450	5,504,428
1920	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	92,832,783	11,679,579
1921	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642

VERMONT.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	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

VIRGINIA.

Year.	Total number of corporations.	Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
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

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

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	76,642,276	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	3,054,148
1919	4,004	2,448	61.14	625,093,926	550,446,964	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	49,188,010	6,905,569
1920	4,473	2,867	64.10	941,311,194	807,007,165	134,304,029	10,045,640	27,862,425	37,908,065	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	255,878,374	293,685,729	37,807,355

WISCONSIN.

1916	11,635	6,857	58.93	$596,726,270	$463,963,693	$132,762,577	$2,615,579	.....	$2,615,579	4,778	41.07	$43,582,041	$53,932,208	$10,350,167
1917	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918	10,961	6,889	62.85	1,527,975,440	1,451,333,164	158,550,172	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	9,073,708
1919	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	117,319,196	9,049,810
1920	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	460,169,154	39,464,067
1921	12,142	6,009	49.49	1,076,943,607	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

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

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES.

[Income returned for the calendar year ended Dec. 31, 1921.]

ALABAMA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,523	$954,766	$2,428,600	$35,354			
Under $1,000	35	19,114	16,200	753	$490		$490
$1,000 to $2,000 [1]	5,298	8,037,229	13,664,200	122,313			
$1,000 to $2,000	10,018	14,805,395	10,172,800	41,273	183,923		183,923
$2,000 to $3,000 [1]	13,597	32,478,460	43,182,100	176,596			
$2,000 to $3,000	3,209	7,957,431	5,128,700	81,611	110,538		110,538
$3,000 to $4,000 [1]	1,956	6,449,589	7,282,500	243,206			
$3,000 to $4,000	2,948	10,143,700	7,439,500	135,195	101,752		101,752
$4,000 to $5,000 [1]	195	838,369	820,600	151,955			
$4,000 to $5,000	1,494	6,676,248	4,185,100	164,128	92,414		92,414
$5,000 to $6,000	773	4,241,488	1,832,800	358,259	84,251	$3,787	88,038
$6,000 to $7,000	476	3,071,497	1,149,400	326,104	68,633	9,080	77,713
$7,000 to $8,000	326	2,436,490	818,100	257,361	65,869	12,791	78,660
$8,000 to $9,000	235	1,978,490	561,300	240,739	61,188	14,664	75,852
$9,000 to $10,000	165	1,565,717	393,100	288,507	50,977	15,562	66,539
$10,000 to $11,000	114	1,190,001	266,000	229,178	41,159	14,523	55,682
$11,000 to $12,000	99	1,133,947	210,400	227,976	43,070	16,685	59,755
$12,000 to $13,000	79	988,451	180,100	180,396	38,903	16,904	55,807
$13,000 to $14,000	69	932,020	167,200	149,389	38,402	18,075	56,477
$14,000 to $15,000	45	650,330	95,200	143,239	27,638	14,064	41,702
$15,000 to $20,000	149	2,553,875	353,700	626,174	105,371	73,424	178,795
$20,000 to $25,000	76	1,675,941	178,000	450,151	84,156	68,982	153,138
$25,000 to $30,000	37	997,021	77,400	318,156	42,524	52,523	95,047
$30,000 to $40,000	34	1,167,648	77,400	404,688	49,705	83,587	133,292
$40,000 to $50,000	22	984,983	50,000	377,181	45,714	95,873	141,587
$50,000 to $60,000	5	263,554	8,000	11,725	18,700	30,867	49,567
$60,000 to $70,000	11	711,346	25,000	245,619	33,598	110,921	144,519
$70,000 to $80,000	5	370,015	12,600	187,351	12,626	62,941	75,567
$80,000 to $90,000	4	337,710	7,200	149,178	14,804	66,272	81,076
$90,000 to $100,000	3	288,819	7,400	149,620	10,060	65,218	75,278
$100,000 to $150,000	7	842,775	13,200	341,013	37,416	238,812	276,228
$150,000 to $200,000	2	366,387	7,200	2,200	28,194	136,196	164,390
$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	43,009	117,108,806	100,811,000	6,816,588	1,492,075	1,221,751	2,713,826

ARIZONA.

Under $1,000 [1]	74	$40,548	$132,000				
Under $1,000	20	8,521	4,000	$746	$310		$310
$1,000 to $2,000 [1]	964	1,616,894	2,679,800	3,646			
$1,000 to $2,000	3,530	5,336,234	3,588,300	9,503	69,934		69,934
$2,000 to $3,000 [1]	8,584	20,543,211	26,823,100	47,823			
$2,000 to $3,000	1,570	3,872,271	2,284,100	19,619	62,632		62,632
$3,000 to $4,000 [1]	927	3,056,966	3,362,300	120,796			
$3,000 to $4,000	1,327	4,541,686	2,987,400	80,681	58,786		58,786
$4,000 to $5,000 [1]	64	277,567	292,500	15,129			
$4,000 to $5,000	700	3,149,405	1,651,900	85,490	56,514		56,514
$5,000 to $6,000	295	1,620,313	603,500	183,048	35,189	$1,468	36,657
$6,000 to $7,000	139	891,490	252,800	145,473	23,108	2,537	25,645
$7,000 to $8,000	80	596,624	139,800	69,524	19,876	3,101	22,977
$8,000 to $9,000	48	404,335	86,500	70,804	13,250	3,001	16,251
$9,000 to $10,000	46	436,689	90,800	84,479	14,671	4,361	19,032
$10,000 to $11,000	15	158,385	22,200	45,867	5,372	1,980	7,352
$11,000 to $12,000	11	126,454	26,200	40,393	4,198	1,869	6,067
$12,000 to $13,000	7	88,100	13,400	29,735	2,907	1,536	4,443
$13,000 to $14,000	16	215,040	23,200	112,784	6,531	4,137	10,668
$14,000 to $15,000	12	173,742	16,600	45,985	8,130	3,774	11,904
$15,000 to $20,000	22	379,515	28,400	192,582	13,209	11,035	24,244
$20,000 to $25,000	12	262,768	17,800	90,727	10,817	10,669	21,486
$25,000 to $30,000	6	164,717	8,600	49,736	7,517	8,921	16,438
$30,000 to $40,000	5	172,850	6,600	92,387	6,760	12,504	19,264

[1] Nontaxable. Specific exemptions exceed net income.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ARIZONA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000							
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$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 [2]		$175,872	$4,900	$167,598	$128	$25,905	$26,033
Total	18,477	48,310,197	45,146,700	1,804,555	419,839	96,798	516,637

ARKANSAS.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,965	$890,499	$3,999,400	$145,500			
Under $1,000	60	36,855		2,502	$1,379		$1,379
$1,000 to $2,000 [1]	4,228	6,564,769	11,295,700	380,085			
$1,000 to $2,000	6,409	9,445,382	6,431,400	38,234	118,701		118,701
$2,000 to $3,000 [1]	10,945	26,063,560	34,435,900	245,994			
$2,000 to $3,000	2,406	5,984,269	3,748,100	54,971	87,411		87,411
$3,000 to $4,000 [1]	1,268	4,212,601	4,617,800	253,261			
$3,000 to $4,000	2,451	8,431,246	6,005,000	120,650	92,362		92,362
$4,000 to $5,000 [1]	125	539,617	476,100	101,335			
$4,000 to $5,000	1,666	7,445,607	4,527,800	224,373	108,293		108,293
$5,000 to $6,000	679	3,697,461	1,609,800	320,910	73,306	$3,070	76,376
$6,000 to $7,000	377	2,439,394	884,600	263,151	56,056	7,333	63,389
$7,000 to $8,000	294	2,203,032	695,600	276,963	59,253	11,636	70,889
$8,000 to $9,000	176	1,492,408	376,000	233,896	47,508	11,327	58,835
$9,000 to $10,000	127	1,206,490	309,500	149,975	41,304	12,022	53,326
$10,000 to $11,000	110	1,147,469	267,000	167,968	40,565	14,295	54,860
$11,000 to $12,000	75	864,101	181,700	208,995	35,028	12,774	47,802
$12,000 to $13,000	68	851,268	151,800	92,478	38,257	14,679	52,936
$13,000 to $14,000	69	931,824	153,900	207,690	39,214	18,329	57,543
$14,000 to $15,000	37	535,418	81,300	112,884	21,930	11,776	33,706
$15,000 to $20,000	125	2,150,382	283,400	400,322	98,721	61,359	160,080
$20,000 to $25,000	60	1,351,841	131,800	249,572	71,141	56,839	127,980
$25,000 to $30,000	38	1,028,512	93,000	192,754	53,284	54,978	108,262
$30,000 to $40,000	39	1,335,651	88,900	471,535	61,327	95,402	156,729
$40,000 to $50,000	21	911,658	44,500	172,535	51,399	85,864	137,263
$50,000 to $60,000	4	216,620	9,600	46,078	12,731	25,891	38,622
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000	3	215,529	6,200	49,238	12,290	35,534	47,824
$80,000 to $90,000	3	247,145	4,400	80,461	11,494	47,235	58,729
$90,000 to $100,000							
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		176,295	3,400	3	13,153	39,714	52,867
Total	33,830	92,616,903	80,913,600	5,264,313	1,246,107	620,057	1,866,164

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

CALIFORNIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	21,725	$10,077,235	$39,899,900	$8,557,744			
Under $1,000	543	307,556	1,200	86,099	$12,039		$12,039
$1,000 to $2,000 [1]	36,895	57,565,521	91,095,600	2,751,229			
$1,000 to $2,000	92,212	138,263,864	92,803,000	662,672	1,796,518		1,796,518
$2,000 to $3,000 [1]	84,725	204,620,910	247,489,500	3,663,734			
$2,000 to $3,000	46,791	114,837,063	67,431,600	1,442,107	1,842,911		1,842,911
$3,000 to $4,000 [1]	12,905	42,395,403	44,638,000	3,833,606			
$3,000 to $4,000	31,338	108,526,252	73,393,200	1,745,088	1,336,328		1,336,328
$4,000 to $5,000 [1]	1,850	8,117,481	5,542,000	6,350,236			
$4,000 to $5,000	22,781	102,122,025	59,237,400	2,442,512	1,622,088		1,622,088
$5,000 to $6,000	9,167	49,651,052	20,438,100	5,167,611	1,015,869	$43,697	1,059,566
$6,000 to $7,000	5,709	36,921,199	12,486,400	4,797,649	877,888	110,455	988,343
$7,000 to $8,000	4,139	30,940,167	9,438,700	4,260,638	841,514	163,515	1,005,029
$8,000 to $9,000	2,638	22,358,968	5,789,100	3,916,203	687,966	171,030	858,996
$9,000 to $10,000	2,113	20,065,042	4,577,200	3,398,177	691,319	200,297	891,616
$10,000 to $11,000	1,496	15,688,769	3,230,000	3,338,154	567,282	193,977	761,259
$11,000 to $12,000	1,250	14,359,541	2,682,800	2,633,087	554,166	211,136	765,302
$12,000 to $13,000	999	12,466,595	2,143,700	2,518,403	494,612	213,447	708,059
$13,000 to $14,000	818	11,039,186	1,767,200	2,491,857	450,657	215,818	666,475
$14,000 to $15,000	699	10,130,745	1,478,400	2,434,629	406,538	222,275	628,813
$15,000 to $20,000	2,142	36,972,320	4,517,400	9,457,912	1,614,923	1,075,361	2,690,284
$20,000 to $25,000	1,029	22,945,456	2,145,500	6,400,480	1,038,270	950,007	1,988,277
$25,000 to $30,000	636	17,348,339	1,284,600	5,811,051	765,152	929,906	1,695,058
$30,000 to $40,000	705	24,160,299	1,479,200	8,564,608	1,088,523	1,724,748	2,813,271
$40,000 to $50,000	341	15,153,506	653,200	5,812,410	677,881	1,467,507	2,145,388
$50,000 to $60,000	181	9,838,445	379,600	3,199,813	499,988	1,194,476	1,694,464
$60,000 to $70,000	117	7,613,824	230,000	3,575,222	306,909	1,126,569	1,433,478
$70,000 to $80,000	70	5,216,021	136,600	2,237,059	222,527	896,122	1,118,649
$80,000 to $90,000	53	4,471,980	97,600	2,070,058	186,553	877,520	1,064,073
$90,000 to $100,000	27	2,552,952	49,200	1,033,825	116,977	566,100	683,077
$100,000 to $150,000	56	6,790,219	108,800	3,359,474	255,754	1,935,472	2,191,226
$150,000 to $200,000	15	2,575,648	25,200	1,757,091	83,839	924,714	1,008,553
$200,000 to $250,000	5	1,148,459	8,200	700,106	42,732	476,625	519,357
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		779,406	3,400	13,495	60,491	389,444	449,935
Total	386,082	1,168,021,448	796,672,500	120,484,039	20,158,214	16,280,218	36,438,432

COLORADO.

Under $1,000 [1]	6,856	$3,387,285	$12,248,200	$613,277			
Under $1,000	65	23,717		947	$895		$895
$1,000 to $2,000 [1]	11,962	18,295,616	31,951,300	204,062			
$1,000 to $2,000	16,100	22,737,059	16,150,800	41,612	270,947		270,947
$2,000 to $3,000 [1]	16,385	39,136,167	49,514,500	593,358			
$2,000 to $3,000	4,140	10,518,540	7,138,500	92,326	131,095		131,095
$3,000 to $4,000 [1]	1,795	5,973,623	6,506,400	440,806			
$3,000 to $4,000	5,125	17,724,425	13,122,800	201,018	186,778		186,778
$4,000 to $5,000 [1]	282	1,239,149	1,005,200	456,385			
$4,000 to $5,000	2,997	13,396,729	8,199,200	442,320	191,993		191,993
$5,000 to $6,000	1,087	5,970,628	2,454,700	733,025	119,898	$5,452	125,350
$6,000 to $7,000	747	4,843,486	1,703,300	791,674	106,889	14,698	121,587
$7,000 to $8,000	467	3,502,176	1,058,300	490,930	94,210	18,649	112,859
$8,000 to $9,000	325	2,754,272	762,300	521,085	78,534	20,831	99,365
$9,000 to $10,000	233	2,210,364	502,400	422,970	72,896	21,964	94,860
$10,000 to $11,000	166	1,742,517	364,700	351,325	60,319	21,540	81,859
$11,000 to $12,000	137	1,570,742	292,900	445,382	54,539	22,955	77,494
$12,000 to $13,000	107	1,331,746	237,300	292,019	50,385	22,744	73,129
$13,000 to $14,000	90	1,218,595	202,000	327,265	46,864	23,889	70,753
$14,000 to $15,000	60	866,069	135,200	219,130	31,722	18,970	50,692
$15,000 to $20,000	214	3,634,317	475,200	1,068,795	143,482	103,106	246,588
$20,000 to $25,000	137	3,059,542	283,900	1,064,669	128,299	127,254	255,553
$25,000 to $30,000	48	1,310,473	98,200	441,377	54,918	70,694	125,612
$30,000 to $40,000	71	2,466,501	143,600	1,093,716	95,376	179,786	275,162

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

COLORADO—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	33	$1,449,421	$64,800	$894,608	$43,117	$138,485	$181,602
$50,000 to $60,000	14	760,647	24,600	366,985	29,197	92,248	121,445
$60,000 to $70,000	12	771,906	17,400	569,848	19,426	112,922	132,348
$70,000 to $80,000	3	226,351	7,200	194,039	1,762	39,401	41,163
$80,000 to $90,000	4	337,775	9,200	62,645	20,617	66,405	87,022
$90,000 to $100,000	2	188,987	4,400	126,731	6,761	41,847	48,608
$100,000 to $150,000	8	982,762	14,800	1,115,597	18,032	283,115	301,147
$150,000 to $200,000	2	342,319	2,000	384,901	7,947	122,719	130,666
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		517,074	2,800	544,062	1,026	225,264	226,290
Total	69,676	174,490,980	154,698,100	15,608,889	2,067,924	1,794,938	3,862,862

CONNECTICUT.

Under $1,000 [1]	8,879	$4,631,461	$15,696,400	$4,861,326			
Under $1,000	381	187,520	400	54,561	$5,332		$5,332
$1,000 to $2,000 [1]	18,247	27,484,990	44,707,300	1,668,485			
$1,000 to $2,000	36,571	51,174,234	36,621,000	331,975	568,970		568,970
$2,000 to $3,000 [1]	25,775	61,460,320	77,655,500	2,725,504			
$2,000 to $3,000	7,746	19,344,189	12,112,300	715,753	259,100		259,100
$3,000 to $4,000 [1]	3,532	11,773,522	12,189,400	1,971,252			
$3,000 to $4,000	6,766	23,336,419	16,466,100	958,971	239,435		239,435
$4,000 to $5,000 [1]	984	4,326,775	3,261,200	1,991,305			
$4,000 to $5,000	4,849	21,736,907	12,651,800	1,384,586	310,893		310,893
$5,000 to $6,000	2,301	12,504,218	5,004,600	2,741,671	212,257	$10,178	222,435
$6,000 to $7,000	1,512	9,805,868	3,273,100	2,411,902	187,598	29,709	217,307
$7,000 to $8,000	1,000	7,459,793	2,131,400	2,001,497	163,369	39,486	202,855
$8,000 to $9,000	727	6,166,503	1,511,800	2,116,076	146,919	46,871	193,790
$9,000 to $10,000	540	5,106,317	1,111,400	1,669,263	137,530	50,878	188,408
$10,000 to $11,000	461	4,845,057	930,600	1,985,727	127,617	60,164	187,781
$11,000 to $12,000	364	4,185,046	751,000	1,558,719	124,577	61,781	186,358
$12,000 to $13,000	280	3,497,768	558,800	1,477,727	93,246	59,929	153,175
$13,000 to $14,000	247	3,332,196	475,600	1,596,229	98,863	65,234	164,097
$14,000 to $15,000	193	2,797,906	392,400	1,202,693	86,292	60,923	147,215
$15,000 to $20,000	722	12,446,412	1,459,200	5,668,430	391,939	365,302	757,241
$20,000 to $25,000	375	8,351,915	748,200	4,433,151	264,252	344,561	608,813
$25,000 to $30,000	230	6,264,507	439,400	3,365,080	188,872	336,262	525,134
$30,000 to $40,000	248	8,557,130	475,700	5,097,023	252,204	618,339	870,543
$40,000 to $50,000	130	5,789,859	225,200	4,121,995	138,731	562,320	701,051
$50,000 to $60,000	71	3,925,420	133,400	2,686,099	114,184	485,504	599,688
$60,000 to $70,000	49	3,137,876	85,900	2,215,026	87,969	456,959	544,928
$70,000 to $80,000	25	1,845,558	47,000	1,140,044	47,690	313,187	360,877
$80,000 to $90,000	22	1,866,384	40,000	1,731,917	51,646	368,681	420,327
$90,000 to $100,000	11	1,032,674	19,800	738,009	21,897	227,257	249,154
$100,000 to $150,000	19	2,261,472	34,100	1,825,405	50,647	634,654	685,301
$150,000 to $200,000	7	1,182,542	12,600	513,845	51,563	420,795	472,358
$200,000 to $250,000	3	675,719	3,800	620,166	5,157	277,961	283,118
$250,000 to $300,000	2	522,703	5,200	619,698	5,381	301,980	307,361
$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	123,269	343,017,180	251,231,600	70,201,110	4,434,130	6,198,915	10,633,045

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DELAWARE.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	858	$502,468	$1,356,300	$4,912,828	.....	.....	.....
Under $1,000	27	15,471	.....	2,404	$517	.....	$517
$1,000 to $2,000 [1]	2,163	3,312,137	5,468,900	251,581	.....	.....	.....
$1,000 to $2,000	4,131	5,861,306	4,189,100	56,692	66,201	.....	66,201
$2,000 to $3,000 [1]	4,451	10,445,698	13,492,900	376,943	.....	.....	.....
$2,000 to $3,000	1,084	2,708,651	1,789,000	64,180	34,845	.....	34,845
$3,000 to $4,000 [1]	466	1,524,486	1,641,400	325,596	.....	.....	.....
$3,000 to $4,000	986	3,426,091	2,380,700	143,688	36,807	.....	36,807
$4,000 to $5,000 [1]	67	291,495	213,600	344,286	.....	.....	6
$4,000 to $5,000	374	2,550,944	1,573,100	144,321	33,363	.....	33,363
$5,000 to $6,000	293	1,603,431	655,900	293,973	30,713	$1,382	32,095
$6,000 to $7,000	172	1,106,100	383,200	259,843	20,956	3,165	24,121
$7,000 to $8,000	112	835,622	248,900	252,360	17,798	4,385	22,183
$8,000 to $9,000	81	685,403	170,800	244,529	15,814	5,164	20,978
$9,000 to $10,000	69	656,236	151,400	231,807	17,947	6,566	24,513
$10,000 to $11,000	42	438,828	96,700	200,581	11,960	5,399	17,359
$11,000 to $12,000	34	391,960	74,600	191,434	12,273	5,794	18,067
$12,000 to $13,000	34	423,684	68,300	328,576	14,951	7,243	22,194
$13,000 to $14,000	36	488,434	64,300	237,793	12,411	9,598	22,009
$14,000 to $15,000	12	173,806	29,800	73,324	5,118	3,828	8,946
$15,000 to $20,000	81	1,402,628	195,000	1,007,101	39,815	41,132	80,947
$20,000 to $25,000	25	556,337	57,200	337,920	17,094	23,023	40,117
$25,000 to $30,000	21	566,902	41,800	320,566	16,977	29,944	46,921
$30,000 to $40,000	36	1,216,405	76,200	768,454	36,599	85,396	121,995
$40,000 to $50,000	13	584,543	21,600	568,224	12,089	57,248	69,337
$50,000 to $60,000	7	379,244	18,400	254,159	12,747	45,959	58,706
$60,000 to $70,000	4	251,908	8,600	1,069,402	640	35,958	36,598
$70,000 to $80,000	4	305,142	9,400	243,013	4,403	53,792	58,195
$80,000 to $90,000	2	164,925	4,000	46,273	8,574	31,555	40,129
$90,000 to $100,000	2	186,361	3,000	184,132	6,991	40,658	47,649
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	.....	.....	.....	.....	.....	.....	.....
$200,000 to $250,000	.....	.....	.....	.....	.....	.....	.....
$250,000 to $300,000	.....	.....	.....	.....	.....	.....	.....
$300,000 to $400,000	.....	.....	.....	.....	.....	.....	.....
$400,000 to $500,000	.....	.....	.....	.....	.....	.....	.....
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000	.....	.....	.....	.....	.....	.....	.....
$1,000,000 to $1,500,000	.....	.....	.....	.....	.....	.....	.....
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	.....
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	.....
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	620,247	.....	671,830	.....	299,573	299,573
Total	15,889	43,676,893	34,484,100	14,407,813	487,603	796,762	1,284,365

DISTRICT OF COLUMBIA.

Under $1,000 [1]	5,025	$2,966,722	$8,004,836	$1,173,053	.....	.....	.....
Under $1,000	51	42,416	200	13,916	$1,108	.....	$1,108
$1,000 to $2,000 [1]	8,652	13,225,892	20,351,188	262,676	.....	.....	.....
$1,000 to $2,000	31,680	45,249,717	31,974,329	205,121	525,292	.....	525,292
$2,000 to $3,000 [1]	15,062	35,864,146	45,300,403	597,192	.....	.....	.....
$2,000 to $3,000	6,043	15,087,855	9,012,007	308,391	233,225	.....	233,225
$3,000 to $4,000 [1]	2,072	6,874,161	7,487,515	404,777	.....	.....	.....
$3,000 to $4,000	8,499	29,503,156	19,389,370	525,625	383,786	.....	383,786
$4,000 to $5,000 [1]	111	497,606	365,900	274,010	.....	.....	.....
$4,000 to $5,000	5,617	25,157,932	13,815,436	820,298	420,079	.....	420,079
$5,000 to $6,000	2,752	15,071,220	6,201,702	1,087,360	324,654	$13,243	337,897
$6,000 to $7,000	1,245	8,045,813	2,784,000	574,899	201,489	23,866	225,355
$7,000 to $8,000	680	5,075,840	1,508,100	573,828	145,033	26,696	171,729
$8,000 to $9,000	415	3,520,210	909,100	603,029	108,998	26,868	135,866
$9,000 to $10,000	360	3,415,382	753,000	562,775	123,818	34,026	157,844
$10,000 to $11,000	232	2,425,491	493,000	386,783	90,545	29,786	120,331
$11,000 to $12,000	165	1,893,539	357,200	293,242	76,114	28,028	104,142
$12,000 to $13,000	156	1,942,309	339,500	405,196	76,355	33,281	109,636
$13,000 to $14,000	124	1,678,559	233,500	490,300	61,738	32,992	94,730
$14,000 to $15,000	100	1,446,764	218,400	301,397	60,877	31,547	92,424
$15,000 to $20,000	344	5,953,645	697,600	1,436,072	257,853	174,393	432,246
$20,000 to $25,000	204	4,597,828	419,700	1,619,818	204,953	193,558	398,511
$25,000 to $30,000	97	2,654,301	206,800	714,121	125,432	144,318	269,750
$30,000 to $40,000	106	3,647,704	212,400	1,343,316	155,506	262,625	418,131

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DISTRICT OF COLUMBIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	58	$2,602,946	$115,400	$828,213	$124,830	$254,944	$379,774
$50,000 to $60,000	28	1,551,693	53,600	699,690	65,303	192,532	257,835
$60,000 to $70,000	30	1,925,085	64,200	435,374	107,257	280,789	388,046
$70,000 to $80,000	16	1,208,771	23,000	463,342	62,208	210,538	272,746
$80,000 to $90,000	12	1,009,499	20,200	447,286	47,564	197,616	245,180
$90,000 to $100,000	4	381,284	6,000	64,593	24,199	85,259	109,458
$100,000 to $150,000	18	2,187,913	29,800	1,113,169	84,888	612,698	697,586
$150,000 to $200,000	5	817,922	9,200	278,424	40,452	285,584	326,036
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		822,483	3,000	679,945	28,085	367,736	395,821
Total	89,966	248,345,804	171,359,586	19,987,231	4,161,641	3,542,923	7,704,564

FLORIDA.

Under $1,000 [1]	3,410	$1,339,208	$6,787,100	$904,060			
Under $1,000	22	14,584	1,700	167	$510		$510
$1,000 to $2,000 [1]	5,725	8,832,549	14,760,900	309,394			
$1,000 to $2,000	8,551	12,551,138	8,601,100	47,561	158,944		158,944
$2,000 to $3,000 [1]	10,001	24,016,699	30,710,000	355,158			
$2,000 to $3,000	3,483	8,709,877	5,456,200	113,659	126,121		126,121
$3,000 to $4,000 [1]	1,638	5,408,836	6,152,900	298,592			
$3,000 to $4,000	3,536	12,198,621	8,346,900	169,096	147,813		147,813
$4,000 to $5,000 [1]	297	1,307,411	1,122,000	399,986			
$4,000 to $5,000	2,138	9,599,721	5,497,600	357,805	150,528		150,528
$5,000 to $6,000	884	4,836,280	2,092,700	475,850	98,201	$4,205	102,406
$6,000 to $7,000	622	4,011,648	1,504,600	483,264	87,587	11,864	99,451
$7,000 to $8,000	434	3,240,841	1,009,300	370,658	89,486	16,871	106,357
$8,000 to $9,000	274	2,330,345	626,900	399,063	68,381	18,367	86,748
$9,000 to $10,000	213	2,017,932	507,500	255,941	69,722	20,365	90,087
$10,000 to $11,000	194	2,032,678	453,500	294,039	75,870	24,982	100,852
$11,000 to $12,000	124	1,429,340	280,300	232,161	56,387	21,281	77,668
$12,000 to $13,000	95	1,185,664	212,200	342,237	40,412	20,210	60,622
$13,000 to $14,000	84	1,132,460	195,100	200,395	47,650	22,211	69,861
$14,000 to $15,000	74	1,073,013	173,600	252,545	45,256	23,446	68,702
$15,000 to $20,000	185	3,131,873	453,800	632,026	137,009	88,381	225,390
$20,000 to $25,000	103	2,289,219	244,000	669,962	98,615	94,578	193,193
$25,000 to $30,000	48	1,314,330	103,500	419,200	60,417	71,007	131,424
$30,000 to $40,000	56	1,947,463	120,600	786,519	80,990	142,182	223,172
$40,000 to $50,000	21	913,718	42,800	562,057	25,949	86,215	112,164
$50,000 to $60,000	18	972,713	32,200	1,230,414	31,969	117,405	149,374
$60,000 to $70,000	8	519,225	11,400	413,933	15,474	76,806	92,280
$70,000 to $80,000	4	305,900	8,200	244,790	3,693	54,076	57,769
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000							
$100,000 to $150,000	6	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		894,030	17,000	926,327	32,295	265,678	297,973
Total	42,249	119,557,316	95,525,600	12,146,859	1,749,279	1,180,130	2,929,409

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

GEORGIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	5,261	$2,462,507	$10,208,700	$174,085			
Under $1,000	83	50,362	5,900	2,762	$1,674		$1,674
$1,000 to $2,000 [1]	10,739	16,175,801	26,877,200	84,451			
$1,000 to $2,000	11,839	17,622,875	12,023,000	42,499	222,326		222,326
$2,000 to $3,000 [1]	20,176	48,023,692	63,243,900	297,452			
$2,000 to $3,000	4,578	11,468,220	7,205,500	121,383	164,360		164,360
$3,000 to $4,000 [1]	2,798	9,316,840	10,427,400	234,635			
$3,000 to $4,000	4,995	17,390,761	12,422,200	232,899	188,706		188,706
$4,000 to $5,000 [1]	217	943,880	853,200	263,068			
$4,000 to $5,000	2,984	13,325,697	8,370,100	300,219	187,620		187,620
$5,000 to $6,000	1,088	5,941,141	2,689,000	577,787	113,124	$5,096	118,220
$6,000 to $7,000	705	4,546,867	1,700,200	593,995	98,266	13,342	111,608
$7,000 to $8,000	482	3,592,545	1,135,300	678,713	90,665	18,715	109,380
$8,000 to $9,000	321	2,717,715	763,700	623,480	75,571	20,639	96,210
$9,000 to $10,000	252	2,393,899	601,600	444,539	76,560	24,865	101,425
$10,000 to $11,000	195	2,046,039	447,900	472,332	66,541	25,273	91,814
$11,000 to $12,000	154	1,769,606	362,200	418,955	60,314	26,134	86,448
$12,000 to $13,000	105	1,313,401	237,600	406,111	49,024	23,095	72,119
$13,000 to $14,000	96	1,297,983	217,600	277,096	50,439	25,387	75,826
$14,000 to $15,000	67	972,244	154,100	409,386	38,241	21,471	59,712
$15,000 to $20,000	228	3,925,145	537,100	1,009,641	160,680	113,553	274,233
$20,000 to $25,000	122	2,716,618	279,800	710,446	118,910	111,332	230,242
$25,000 to $30,000	68	1,863,148	154,600	1,024,357	67,798	100,656	168,454
$30,000 to $40,000	70	2,439,101	151,200	595,820	120,724	177,830	298,554
$40,000 to $50,000	33	1,477,279	65,000	526,217	65,029	144,150	209,179
$50,000 to $60,000	30	1,631,601	59,800	982,512	62,346	198,344	260,690
$60,000 to $70,000	14	899,147	30,600	204,605	50,677	131,375	182,052
$70,000 to $80,000	4	311,656	8,000	21,432	21,954	56,120	78,074
$80,000 to $90,000	2	172,358	2,000	179,110	618	34,620	35,238
$90,000 to $100,000	4	380,609	10,000	85,814	22,144	85,015	107,159
$100,000 to $150,000	8	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,122,729	18,400	714,751	33,645	327,677	361,322
Total	67,719	180,311,466	161,262,800	12,710,552	2,207,956	1,684,689	3,892,645

HAWAII.

Under $1,000 [1]	556	$262,181	$1,163,900	$152,745			
Under $1,000	18	11,942		1,984	$608		$608
$1,000 to $2,000 [1]	1,683	2,546,169	4,999,900	81,175			
$1,000 to $2,000	2,356	3,471,698	2,383,000	16,834	42,870		42,870
$2,000 to $3,000 [1]	2,214	5,403,393	7,609,500	118,372			
$2,000 to $3,000	1,092	2,750,268	1,634,100	40,103	43,385		43,385
$3,000 to $4,000 [1]	520	1,749,427	1,971,000	146,548			
$3,000 to $4,000	1,162	4,041,463	2,784,700	60,251	47,854		47,854
$4,000 to $5,000 [1]	80	336,360	290,300	194,628			
$4,000 to $5,000	715	3,184,711	1,979,400	102,354	44,596		44,596
$5,000 to $6,000	318	1,720,288	766,100	310,638	28,782	$1,353	30,135
$6,000 to $7,000	179	1,158,275	436,300	197,997	22,837	3,524	26,361
$7,000 to $8,000	99	736,655	253,600	139,632	16,282	3,841	20,123
$8,000 to $9,000	65	552,740	161,600	142,204	13,106	4,233	17,339
$9,000 to $10,000	46	434,207	100,800	121,089	11,770	4,449	16,219
$10,000 to $11,000	45	473,065	88,800	190,514	11,328	5,874	17,202
$11,000 to $12,000	40	458,007	99,400	108,121	14,360	6,720	21,080
$12,000 to $13,000	35	436,417	76,400	224,132	10,253	7,471	17,724
$13,000 to $14,000	27	362,564	59,600	79,792	13,802	7,072	20,874
$14,000 to $15,000	27	401,739	58,000	159,069	12,070	8,705	20,775
$15,000 to $20,000	60	1,022,384	117,200	605,394	23,370	25,186	48,556
$20,000 to $25,000	38	838,316	84,400	472,056	23,898	34,310	58,208
$25,000 to $30,000	22	601,115	52,400	443,296	18,429	30,435	48,864
$30,000 to $40,000	28	983,173	41,400	623,948	24,434	70,706	95,140

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

HAWAII—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	21	$943,405	$42,200	$697,071	$16,158	$92,727	$108,885
$50,000 to $60,000	9	483,929	17,600	411,536	6,632	58,036	64,668
$60,000 to $70,000	7	452,108	16,400	322,186	9,492	66,411	75,903
$70,000 to $80,000	3	220,687	7,400	81,132	10,198	37,339	47,537
$80,000 to $90,000	3	247,551	5,600	244,317	1,417	47,390	48,807
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	11	1,285,777	16,000	1,043,131	28,147	355,215	383,362
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		270,000	3,400	296,106		84,701	84,701
Total	11,481	37,840,014	27,320,400	7,828,355	496,078	955,698	1,451,776

IDAHO.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	2,288	$1,235,366	$4,356,200	$43,235			
Under $1,000	13	2,222			$103		$103
$1,000 to $2,000 [1]	4,012	6,317,613	11,370,100	46,359			
$1,000 to $2,000	5,110	7,512,256	5,177,900	6,315	94,913		94,913
$2,000 to $3,000 [1]	6,335	15,078,876	20,180,700	142,845			
$2,000 to $3,000	1,697	4,223,981	2,566,000	27,437	65,415		65,415
$3,000 to $4,000 [1]	805	2,705,508	2,959,500	242,141			
$3,000 to $4,000	1,369	4,709,309	3,219,400	100,015	56,018		56,018
$4,000 to $5,000 [1]	91	391,548	319,000	134,249			
$4,000 to $5,000	757	3,394,037	2,000,800	124,733	50,681		50,681
$5,000 to $6,000	215	1,159,279	470,200	136,089	22,753	$845	23,598
$6,000 to $7,000	121	767,058	246,100	102,659	18,706	2,030	20,736
$7,000 to $8,000	44	330,456	90,700	47,600	9,580	1,744	11,324
$8,000 to $9,000	26	219,952	42,200	38,602	7,430	1,641	9,071
$9,000 to $10,000	14	131,226	22,200	43,082	3,556	1,277	4,833
$10,000 to $11,000	12	124,975	19,000	34,783	3,994	1,518	5,512
$11,000 to $12,000	11	127,216	19,400	32,025	4,720	1,903	6,623
$12,000 to $13,000	2	24,877	3,000	4,432	1,065	423	1,488
$13,000 to $14,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$14,000 to $15,000	8	115,724	10,800	41,869	3,788	2,544	6,332
$15,000 to $20,000	22	370,286	32,400	92,090	17,434	10,378	27,812
$20,000 to $25,000	6	140,348	6,800	27,180	7,486	6,174	13,660
$25,000 to $30,000	3	81,074	3,200	32,329	3,215	4,304	7,519
$30,000 to $40,000	9	295,683	16,800	59,615	17,951	20,063	38,014
$40,000 to $50,000	2	91,964	2,800		6,814	9,212	16,026
$50,000 to $60,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		186,884	7,200	33,044	11,092	22,888	33,980
Total	22,976	49,737,718	53,142,400	1,592,728	406,714	86,944	493,658

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ILLINOIS.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	19,743	$11,276,756	$31,024,000	$16,707,433			
Under $1,000	1,458	627,416	9,600	78,006	$22,370		$22,370
$1,000 to $2,000 [1]	52,135	81,899,448	135,893,600	1,569,430			
$1,000 to $2,000	158,200	234,059,167	158,492,800	1,091,599	3,059,275		3,059,275
$2,000 to $3,000 [1]	162,721	357,973,650	412,305,700	3,071,560			
$2,000 to $3,000	66,809	165,713,858	96,633,800	2,117,710	2,682,020		2,682,020
$3,000 to $4,000 [1]	19,450	64,386,029	71,116,400	2,935,997			
$3,000 to $4,000	43,829	151,553,749	102,787,900	3,462,000	1,840,837		1,840,837
$4,000 to $5,000 [1]	2,456	10,684,104	8,531,900	4,124,293			
$4,000 to $5,000	35,562	159,695,643	88,746,500	6,022,408	2,601,142		2,601,142
$5,000 to $6,000	12,518	68,170,832	29,329,400	5,350,440	1,393,278	$56,639	1,449,917
$6,000 to $7,000	8,004	51,632,528	18,436,700	5,161,482	1,212,980	151,982	1,364,962
$7,000 to $8,000	5,496	41,022,227	12,558,900	5,121,662	1,136,489	215,544	1,352,033
$8,000 to $9,000	3,780	32,045,546	8,549,400	4,081,901	1,021,835	242,939	1,264,774
$9,000 to $10,000	3,004	28,479,489	6,805,000	4,043,042	992,642	283,326	1,275,968
$10,000 to $11,000	2,231	23,367,798	4,950,200	3,831,544	877,148	287,179	1,164,327
$11,000 to $12,000	1,758	20,196,138	3,959,600	3,669,173	774,818	296,697	1,071,515
$12,000 to $13,000	1,401	17,475,705	3,115,300	3,235,456	708,556	299,054	1,007,610
$13,000 to $14,000	1,229	16,575,409	2,695,000	3,645,847	684,654	323,773	1,008,427
$14,000 to $15,000	969	14,034,037	2,102,100	3,069,861	589,800	308,208	898,008
$15,000 to $20,000	3,184	54,815,870	6,958,000	13,063,704	2,403,464	1,595,843	3,999,307
$20,000 to $25,000	1,762	39,284,163	3,808,800	10,672,191	1,795,541	1,627,510	3,423,051
$25,000 to $30,000	1,099	30,010,516	2,336,500	9,142,764	1,382,517	1,620,099	3,002,616
$30,000 to $40,000	1,193	40,978,685	2,499,000	13,860,101	1,890,006	2,934,991	4,824,997
$40,000 to $50,000	529	23,454,631	1,076,800	9,557,822	1,024,419	2,269,057	3,293,476
$50,000 to $60,000	365	19,929,825	753,800	8,477,293	854,053	2,435,080	3,289,133
$60,000 to $70,000	204	13,169,379	417,400	6,551,075	544,038	1,933,266	2,477,304
$70,000 to $80,000	125	9,342,114	253,000	5,804,459	352,074	1,608,534	1,960,608
$80,000 to $90,000	90	7,602,631	184,200	3,675,174	307,400	1,492,985	1,800,385
$90,000 to $100,000	61	5,715,312	101,400	4,003,133	161,749	1,255,185	1,416,934
$100,000 to $150,000	113	13,489,434	213,800	7,714,969	561,974	3,799,857	4,361,831
$150,000 to $200,000	28	4,759,116	46,000	4,034,909	92,065	1,699,388	1,791,453
$200,000 to $250,000	20	4,474,036	34,400	4,039,605	78,897	1,834,621	1,913,518
$250,000 to $300,000	5	1,331,458	9,800	678,244	52,712	586,426	639,138
$300,000 to $400,000	12	4,053,551	17,800	3,403,582	130,150	1,931,618	2,061,768
$400,000 to $500,000	6	2,606,090	11,000	2,025,678	69,816	1,332,896	1,402,712
$500,000 to $750,000	5	3,080,032	6,000	1,863,378	107,386	1,688,770	1,796,156
$750,000 to $1,000,000	2	1,666,724	2,000	1,633,611	10,464	953,723	964,187
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		3,287,340	1,000	2,338,218	88,801	2,003,791	2,092,592
Total	611,558	1,833,920,436	1,216,774,500	194,930,754	31,505,370	37,068,981	68,574,351

INDIANA.

Under $1,000 [1]	7,136	$4,344,174	$12,002,200	$357,369			
Under $1,000	104	40,414		492	$1,987		$1,987
$1,000 to $2,000 [1]	19,421	30,246,758	49,400,200	931,426			
$1,000 to $2,000	34,074	50,095,662	34,355,100	276,579	620,887		620,887
$2,000 to $3,000 [1]	43,765	103,233,653	133,185,700	1,200,464			
$2,000 to $3,000	12,459	31,079,313	20,372,100	454,318	411,094		411,094
$3,000 to $4,000 [1]	4,617	15,272,664	15,995,000	1,487,092			
$3,000 to $4,000	12,279	42,461,652	29,570,200	829,679	485,747		485,747
$4,000 to $5,000 [1]	381	1,588,473	1,488,000	330,698			
$4,000 to $5,000	7,058	31,567,881	18,794,300	1,084,915	463,225		463,225
$5,000 to $6,000	2,379	13,045,889	5,503,800	1,426,699	258,271	$11,845	270,116
$6,000 to $7,000	1,630	10,578,694	3,817,400	1,417,313	230,206	32,277	262,483
$7,000 to $8,000	1,013	7,547,979	2,288,100	1,149,471	195,850	39,408	235,258
$8,000 to $9,000	755	6,386,422	1,715,600	1,062,890	183,448	48,201	231,649
$9,000 to $10,000	546	5,165,539	1,255,200	901,700	165,929	51,138	217,067
$10,000 to $11,000	419	4,380,744	951,700	917,771	145,559	53,711	199,270
$11,000 to $12,000	346	3,975,743	775,500	799,790	144,946	58,376	203,322
$12,000 to $13,000	242	3,021,024	547,900	682,266	110,792	52,027	162,819
$13,000 to $14,000	195	2,635,226	451,900	581,952	100,620	51,762	152,382
$14,000 to $15,000	177	2,562,964	403,400	601,919	100,818	56,420	157,238
$15,000 to $20,000	542	9,335,253	1,193,000	2,606,999	378,524	270,358	648,882
$20,000 to $25,000	278	6,226,707	585,300	2,068,930	254,928	259,428	514,356
$25,000 to $30,000	140	3,810,029	284,600	1,617,950	141,377	203,845	345,222
$30,000 to $40,000	155	5,385,933	323,000	1,930,516	223,590	392,566	616,156

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

INDIANA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	84	$3,720,648	$188,600	$964,060	$189,966	$358,707	$548,673
$50,000 to $60,000	41	2,237,198	87,800	1,065,757	93,166	270,107	363,273
$60,000 to $70,000	19	1,238,971	38,300	481,294	53,606	184,156	237,762
$70,000 to $80,000	13	965,785	27,600	349,982	43,900	165,343	209,243
$80,000 to $90,000	10	850,462	20,200	484,648	26,201	168,324	194,525
$90,000 to $100,000	8	761,406	16,700	422,878	26,270	169,982	196,252
$100,000 to $150,000	7	805,245	18,000	501,832	21,710	219,296	241,006
$150,000 to $200,000	3	523,961	5,000	541,927	12,454	189,948	202,402
$200,000 to $250,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,149,672	6,400	426,106	56,808	524,549	581,357
Total	150,300	406,242,138	335,667,800	29,957,682	5,141,879	3,831,774	8,973,653

IOWA.

Under $1,000 [1]	956	$250,155	$1,942,500	$184,901			
Under $1,000	182	78,007		18,675	$2,474		$2,474
$1,000 to $2,000 [1]	6,994	10,375,377	17,275,900	41,173			
$1,000 to $2,000	28,718	42,297,185	28,787,400	136,865	535,018		535,018
$2,000 to $3,000 [1]	36,571	86,408,857	111,779,600	783,342			
$2,000 to $3,000	10,108	25,127,817	15,677,100	338,741	364,673		364,673
$3,000 to $4,000 [1]	3,883	12,751,940	14,296,300	630,938			
$3,000 to $4,000	9,439	32,739,490	22,888,400	692,739	368,467		368,467
$4,000 to $5,000 [1]	599	2,596,660	1,993,400	916,727			
$4,000 to $5,000	6,696	30,120,011	17,218,800	825,613	479,713		479,713
$5,000 to $6,000	2,103	11,462,645	4,972,700	1,104,211	220,976	$10,160	231,136
$6,000 to $7,000	1,362	8,802,771	3,138,700	1,053,824	202,552	26,104	228,656
$7,000 to $8,000	875	6,531,796	1,996,600	865,933	177,377	34,244	211,621
$8,000 to $9,000	614	5,202,996	1,404,000	790,779	157,015	39,320	196,335
$9,000 to $10,000	488	4,631,236	1,110,200	841,753	149,826	46,189	196,015
$10,000 to $11,000	332	3,475,724	753,700	639,394	120,228	42,787	163,015
$11,000 to $12,000	236	2,703,440	512,400	605,165	96,389	39,603	135,992
$12,000 to $13,000	182	2,276,812	413,700	524,264	85,046	38,999	124,045
$13,000 to $14,000	152	2,047,451	328,900	434,345	82,217	39,838	122,055
$14,000 to $15,000	113	1,639,013	248,500	398,827	68,393	35,879	104,272
$15,000 to $20,000	431	7,407,101	924,000	2,217,128	289,733	212,706	502,439
$20,000 to $25,000	176	3,888,055	395,700	1,267,228	160,066	158,086	318,152
$25,000 to $30,000	98	2,670,844	215,200	897,971	111,586	142,915	254,501
$30,000 to $40,000	85	2,907,503	180,400	1,384,009	99,682	207,632	307,314
$40,000 to $50,000	40	1,782,821	77,900	1,106,786	47,772	174,139	221,911
$50,000 to $60,000	16	861,761	32,000	397,777	32,873	103,718	136,591
$60,000 to $70,000	15	960,439	31,200	421,089	39,581	140,393	179,974
$70,000 to $80,000	7	529,100	13,400	300,668	18,928	92,283	111,211
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000	6	565,139	8,400	370,492	15,093	124,826	139,919
$100,000 to $150,000	5	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		670,789	10,800	360,673	23,902	178,559	202,461
Total	111,483	313,762,935	248,627,800	20,552,030	3,949,580	1,888,380	5,837,960

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KANSAS.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	9,798	$5,105,181	$19,129,300	$154,939			
Under $1,000	85	46,516		12,343	$1,508		$1,508
$1,000 to $2,000 [1]	14,796	22,995,707	40,264,800	196,229			
$1,000 to $2,000	17,150	25,263,846	17,182,300	79,350	322,200		322,200
$2,000 to $3,000 [1]	22,026	52,511,654	68,287,700	698,260			
$2,000 to $3,000	6,689	16,733,262	10,635,100	164,889	240,119		240,119
$3,000 to $4,000 [1]	2,848	9,526,592	10,552,700	483,495			
$3,000 to $4,000	6,011	20,864,399	14,405,900	346,262	244,700		244,700
$4,000 to $5,000 [1]	419	1,819,183	1,716,900	395,751			
$4,000 to $5,000	4,213	18,878,304	11,564,800	405,419	277,943		277,943
$5,000 to $6,000	1,523	8,354,060	3,741,600	585,604	163,565	$7,435	171,000
$6,000 to $7,000	909	5,834,336	2,181,000	671,739	132,190	17,334	149,524
$7,000 to $8,000	553	4,133,120	1,303,600	470,354	112,943	21,787	134,730
$8,000 to $9,000	370	3,128,846	873,500	405,296	94,947	23,538	118,485
$9,000 to $10,000	264	2,497,506	609,900	448,382	79,863	24,676	104,539
$10,000 to $11,000	191	2,000,910	419,000	396,573	69,552	24,621	94,173
$11,000 to $12,000	130	1,488,509	291,900	229,441	57,873	21,725	79,598
$12,000 to $13,000	124	1,544,462	282,300	326,669	57,617	26,372	83,989
$13,000 to $14,000	114	1,543,609	262,500	249,247	66,455	30,537	96,992
$14,000 to $15,000	93	1,349,004	224,300	299,839	50,123	29,697	79,820
$15,000 to $20,000	238	4,104,712	539,000	989,601	174,266	119,017	293,283
$20,000 to $25,000	94	2,077,772	188,100	647,139	86,841	85,237	172,078
$25,000 to $30,000	64	1,727,790	150,500	470,627	81,691	91,237	172,928
$30,000 to $40,000	41	1,401,670	92,800	301,124	74,402	99,932	174,334
$40,000 to $50,000	23	1,003,240	41,400	662,854	32,717	94,916	127,633
$50,000 to $60,000	7	388,381	13,400	229,976	18,325	48,269	66,594
$60,000 to $70,000	5	312,175	12,800	20,014	21,540	44,143	65,683
$70,000 to $80,000	2	147,752	3,000	104,401	3,837	25,113	28,950
$80,000 to $90,000	4	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$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 [2]		424,799	11,600	517,736	7,504	84,122	91,626
Total	88,785	217,237,297	204,981,700	10,963,553	2,472,721	919,708	3,392,429

KENTUCKY.

Under $1,000 [1]	4,490	$2,204,584	$7,921,400	$1,156,228			
Under $1,000	202	99,181		25,339	$3,542		$3,542
$1,000 to $2,000 [1]	9,580	14,459,116	23,814,400	604,838			
$1,000 to $2,000	15,918	23,021,458	16,052,300	194,939	275,435		275,435
$2,000 to $3,000 [1]	17,028	40,372,123	53,658,600	636,486			
$2,000 to $3,000	5,617	14,047,431	8,848,600	192,962	200,101		200,101
$3,000 to $4,000 [1]	2,130	7,125,399	8,010,200	553,325			
$3,000 to $4,000	5,211	18,119,328	13,127,100	252,329	190,629		190,629
$4,000 to $5,000 [1]	395	1,749,756	1,360,500	635,788			
$4,000 to $5,000	3,614	16,151,883	9,536,100	645,118	237,911		237,911
$5,000 to $6,000	1,493	8,173,126	3,487,700	1,172,181	147,285	$7,171	154,456
$6,000 to $7,000	944	6,092,027	2,237,800	927,055	127,977	17,972	145,949
$7,000 to $8,000	612	4,567,526	1,451,000	992,952	108,331	23,950	132,281
$8,000 to $9,000	436	3,706,143	1,034,000	892,346	95,283	28,451	123,734
$9,000 to $10,000	307	2,906,402	707,700	657,784	84,598	28,869	113,467
$10,000 to $11,000	218	2,286,709	468,300	726,302	65,353	28,206	93,559
$11,000 to $12,000	189	2,168,543	419,200	577,180	69,172	31,898	101,070
$12,000 to $13,000	146	1,825,765	311,700	530,519	56,901	31,194	88,095
$13,000 to $14,000	104	1,406,053	223,300	411,382	50,028	27,822	77,850
$14,000 to $15,000	106	1,537,209	231,500	420,684	58,570	33,932	92,502
$15,000 to $20,000	340	5,899,323	757,100	2,125,523	208,447	173,128	381,575
$20,000 to $25,000	152	3,365,737	336,200	1,289,927	121,390	138,429	259,819
$25,000 to $30,000	83	2,247,280	173,200	915,205	84,700	119,782	204,482
$30,000 to $40,000	78	2,713,768	166,900	1,114,882	105,612	197,636	303,248

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KENTUCKY—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	49	$2,169,195	$89,800	$975,699	$83,803	$209,155	$292,958
$50,000 to $60,000	18	962,334	44,000	471,805	33,886	114,656	148,542
$60,000 to $70,000	17	1,076,503	30,700	609,959	37,962	154,617	192,579
$70,000 to $80,000	7	505,181	14,400	378,238	10,326	83,713	94,039
$80,000 to $90,000	3	253,125	7,000	205,739	3,114	49,699	52,813
$90,000 to $100,000	3	272,890	4,600	239,708	6,672	58,002	64,674
$100,000 to $150,000	4	466,097	8,400	215,847	19,648	128,410	148,058
$150,000 to $200,000	2	322,742	4,400	189,526	12,346	111,756	124,102
$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	69,496	192,273,937	154,538,100	20,937,795	2,499,022	1,798,448	4,297,470

LOUISIANA.

Under $1,000 [1]	3,909	$1,603,643	$7,768,500	$1,144,109			
Under $1,000	3	658	200		$19		$19
$1,000 to $2,000 [1]	8,017	12,112,566	20,555,700	244,740			
$1,000 to $2,000	13,913	20,373,441	14,192,500	74,487	246,648		246,648
$2,000 to $3,000 [1]	15,602	37,193,064	49,444,000	496,255			
$2,000 to $3,000	6,106	15,331,925	8,693,300	213,272	257,627		257,627
$3,000 to $4,000 [1]	2,877	9,598,757	10,767,100	585,810			
$3,000 to $4,000	7,589	26,249,569	16,463,000	594,787	367,340		367,340
$4,000 to $5,000 [1]	430	1,881,841	1,725,300	399,764			
$4,000 to $5,000	4,322	19,403,061	10,342,300	645,208	336,812		336,812
$5,000 to $6,000	1,751	9,532,292	3,740,000	1,009,129	202,368	$7,920	210,288
$6,000 to $7,000	829	5,354,835	1,491,800	606,565	148,310	15,954	164,264
$7,000 to $8,000	518	3,863,615	858,500	556,950	123,311	20,198	143,509
$8,000 to $9,000	328	2,784,465	519,300	507,124	96,543	21,140	117,683
$9,000 to $10,000	245	2,322,451	363,400	508,873	86,863	23,165	110,028
$10,000 to $11,000	243	2,550,340	360,700	497,101	107,812	31,538	139,350
$11,000 to $12,000	178	2,046,351	246,200	582,117	78,838	30,031	108,869
$12,000 to $13,000	171	2,132,510	248,600	635,139	83,219	36,476	119,695
$13,000 to $14,000	103	1,384,943	141,000	417,799	56,061	26,571	82,632
$14,000 to $15,000	86	1,251,275	112,800	281,200	56,128	27,773	83,901
$15,000 to $20,000	311	5,377,664	418,000	1,470,688	237,723	155,587	393,310
$20,000 to $25,000	143	3,178,342	200,800	1,213,573	130,345	130,866	261,211
$25,000 to $30,000	94	2,560,673	116,800	710,882	124,900	136,914	261,814
$30,000 to $40,000	88	2,990,568	118,800	572,231	169,812	210,712	380,524
$40,000 to $50,000	47	2,121,961	59,400	967,529	86,495	209,168	295,663
$50,000 to $60,000	15	832,626	19,800	248,195	48,926	103,223	152,149
$60,000 to $70,000	12	762,052	13,200	433,707	27,395	109,801	137,196
$70,000 to $80,000	12	897,686	14,800	308,272	53,270	154,740	208,010
$80,000 to $90,000	5	429,705	7,200	229,099	14,449	86,031	100,480
$90,000 to $100,000	3	288,746	3,000	312,651	191	65,183	65,374
$100,000 to $150,000	7	828,446	11,000	101,951	46,741	230,641	277,382
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		657,075	4,400	449,908	15,718	267,026	282,744
Total	67,960	197,897,146	149,021,400	17,019,115	3,203,864	2,100,658	5,304,522

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MAINE.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,602	$976,195	$2,152,200	$531,181			
Under $1,000	92	31,331	400	2,739	$1,112		$1,112
$1,000 to $2,000 [1]	6,187	9,324,332	15,465,100	575,158			
$1,000 to $2,000	11,546	15,985,535	11,629,600	107,488	172,681		172,681
$2,000 to $3,000 [1]	12,353	29,229,823	38,045,500	684,755			
$2,000 to $3,000	3,032	7,663,001	5,056,700	130,171	98,774		98,774
$3,000 to $4,000 [1]	1,017	3,356,859	3,583,500	480,775			
$3,000 to $4,000	3,189	10,949,680	7,657,800	278,002	121,129		121,129
$4,000 to $5,000 [1]	123	539,214	362,600	263,467			
$4,000 to $5,000	1,972	8,886,000	5,306,300	299,898	131,039		131,039
$5,000 to $6,000	844	4,629,137	1,997,400	611,673	84,933	$4,116	89,049
$6,000 to $7,000	569	3,676,832	1,288,600	621,816	76,629	10,902	87,531
$7,000 to $8,000	408	3,043,995	903,400	583,372	74,298	15,996	90,294
$8,000 to $9,000	247	2,092,389	556,300	491,066	56,234	15,800	72,034
$9,000 to $10,000	214	2,033,064	468,900	491,058	57,823	20,340	78,163
$10,000 to $11,000	154	1,612,947	327,000	455,873	49,234	19,853	69,087
$11,000 to $12,000	104	1,191,309	214,600	440,317	35,169	17,290	52,459
$12,000 to $13,000	90	1,123,201	190,700	303,304	37,906	19,247	57,153
$13,000 to $14,000	88	1,183,555	186,500	485,495	36,779	23,093	59,872
$14,000 to $15,000	68	982,491	151,700	337,193	32,890	21,510	54,400
$15,000 to $20,000	192	3,296,277	382,900	1,194,821	116,737	94,951	211,688
$20,000 to $25,000	98	2,181,361	193,700	963,936	79,012	90,357	169,369
$25,000 to $30,000	62	1,696,334	126,900	599,297	67,866	91,541	159,407
$30,000 to $40,000	62	2,132,133	122,600	860,606	84,782	153,062	237,844
$40,000 to $50,000	33	1,499,669	58,200	733,883	53,238	148,903	202,141
$50,000 to $60,000	18	989,863	30,600	729,078	23,470	121,823	145,293
$60,000 to $70,000	12	776,628	23,200	439,350	22,557	114,139	136,696
$70,000 to $80,000	4	307,864	6,400	123,504	14,056	54,778	68,834
$80,000 to $90,000	2	161,616	3,000	102,315	4,933	30,250	35,183
$90,000 to $100,000	2	192,424	3,000	172,844	3,834	43,435	47,269
$100,000 to $150,000	8	961,901	19,200	411,615	43,068	272,265	315,333
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000	2	846,675	4,200	432,516	30,954	430,426	461,380
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,075,044	2,400	906,180	20,873	528,774	549,647
Total	44,397	124,628,679	96,521,100	15,844,746	1,632,010	2,342,851	3,974,861

MARYLAND.

Under $1,000 [1]	6,603	$3,657,035	$11,486,564	$1,449,993			
Under $1,000	577	340,915	67,300	96,516	$7,305		$7,305
$1,000 to $2,000 [1]	10,203	15,343,282	23,997,212	406,507			
$1,000 to $2,000	29,719	42,020,487	29,980,771	135,404	480,105		480,105
$2,000 to $3,000 [1]	18,644	44,241,390	56,868,397	941,909			
$2,000 to $3,000	9,725	24,270,168	14,006,793	562,975	394,648		394,648
$3,000 to $4,000 [1]	4,046	13,433,056	14,496,785	993,660			
$3,000 to $4,000	10,330	35,904,485	23,288,030	703,093	477,298		477,298
$4,000 to $5,000 [1]	284	1,233,162	1,055,800	318,847			
$4,000 to $5,000	9,301	41,540,896	23,552,564	1,100,463	673,393		673,393
$5,000 to $6,000	4,037	21,994,337	9,680,998	1,290,470	456,936	$18,304	475,240
$6,000 to $7,000	2,540	16,303,140	6,023,400	1,442,389	372,745	46,563	419,308
$7,000 to $8,000	1,349	10,091,055	2,997,200	1,433,285	276,993	53,324	330,317
$8,000 to $9,000	1,234	10,355,459	2,909,200	1,623,871	296,498	76,429	372,927
$9,000 to $10,000	687	6,517,898	1,466,800	1,302,908	215,981	64,968	280,949
$10,000 to $11,000	505	5,286,957	1,100,700	1,082,725	189,630	64,994	254,624
$11,000 to $12,000	409	4,698,371	856,000	1,047,076	181,689	69,182	250,871
$12,000 to $13,000	325	4,063,952	673,700	964,126	158,820	69,860	228,680
$13,000 to $14,000	287	3,865,639	632,200	823,841	157,142	75,597	232,739
$14,000 to $15,000	214	3,097,773	461,200	764,501	124,963	68,259	193,222
$15,000 to $20,000	749	12,878,825	1,580,700	3,364,811	564,374	372,124	936,498
$20,000 to $25,000	401	8,926,711	810,900	2,705,103	394,390	368,917	763,307
$25,000 to $30,000	212	5,764,206	437,800	1,687,445	267,441	308,119	575,560
$30,000 to $40,000	256	8,721,116	524,800	3,161,109	390,106	617,779	1,007,885

[1] Nontaxable. Specific exemptions exceeds net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MARYLAND—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	126	$5,622,438	$249,400	$2,149,897	$252,117	$544,670	$796,787
$50,000 to $60,000	48	2,624,178	93,200	1,024,823	114,422	320,675	435,097
$60,000 to $70,000	50	3,223,439	88,200	1,706,547	125,172	468,867	594,039
$70,000 to $80,000	25	1,860,442	47,200	815,976	79,664	318,897	398,561
$80,000 to $90,000	14	1,196,435	26,400	657,933	42,556	238,077	280,633
$90,000 to $100,000	13	1,225,264	26,800	523,207	61,432	270,825	332,257
$100,000 to $150,000	30	3,515,987	61,600	1,293,891	178,794	973,613	1,152,407
$150,000 to $200,000	11	1,821,309	12,000	1,421,363	38,178	640,542	678,720
$200,000 to $250,000	5	1,079,989	6,400	1,071,786	4,649	435,543	440,192
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	2	679,717	3,000	393,092	24,388	325,242	349,630
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,291,549	3,000	1,183,045	7,009	717,095	724,104
Total	112,963	368,691,062	229,573,014	41,644,587	7,008,838	7,528,465	14,537,303

MASSACHUSETTS.

Income class.	Number of returns.	Net income.	Personal exemption.	Dividends.	Normal tax.	Surtax.	Total tax.
Under $1,000 [1]	24,335	$12,042,241	$39,267,000	$14,936,435			
Under $1,000	600	264,721	11,300	123,181	$5,328		$5,328
$1,000 to $2,000 [1]	47,437	71,845,036	117,185,100	10,729,114			
$1,000 to $2,000	107,019	152,894,057	107,673,700	1,259,826	1,757,997		1,757,997
$2,000 to $3,000 [1]	89,027	211,838,538	274,129,100	8,255,997			
$2,000 to $3,000	32,615	81,856,767	53,311,900	1,662,637	1,085,186		1,085,186
$3,000 to $4,000 [1]	11,956	39,997,868	40,082,900	9,192,861			
$3,000 to $4,000	25,664	89,241,137	61,843,100	2,829,245	981,247		981,247
$4,000 to $5,000 [1]	3,024	13,333,928	7,882,500	8,430,696			
$4,000 to $5,000	16,054	71,496,429	41,280,800	4,221,162	1,041,166		1,041,166
$5,000 to $6,000	6,996	38,344,920	15,292,600	6,847,219	704,712	$34,062	738,774
$6,000 to $7,000	4,734	30,701,218	10,305,600	6,230,824	640,626	93,256	733,882
$7,000 to $8,000	3,427	25,574,688	7,193,000	5,759,643	615,560	134,269	749,829
$8,000 to $9,000	2,300	19,506,482	4,864,600	4,636,409	539,141	148,097	687,238
$9,000 to $10,000	1,832	17,390,687	3,881,900	4,547,070	529,082	173,367	702,449
$10,000 to $11,000	1,436	15,047,539	2,978,700	3,986,223	487,694	185,411	673,105
$11,000 to $12,000	1,072	12,311,243	2,236,300	3,786,889	397,552	181,501	579,053
$12,000 to $13,000	952	11,881,065	1,948,300	3,725,150	398,665	203,406	602,071
$13,000 to $14,000	827	11,157,266	1,705,300	3,596,078	389,855	217,987	607,842
$14,000 to $15,000	681	9,877,301	1,335,500	3,400,841	352,121	218,143	570,264
$15,000 to $20,000	2,247	38,772,826	4,560,600	14,117,350	1,427,457	1,127,813	2,555,270
$20,000 to $25,000	1,212	27,015,621	2,421,100	10,922,546	1,029,856	1,119,215	2,149,071
$25,000 to $30,000	788	21,470,211	1,534,300	9,304,437	806,610	1,153,383	1,959,993
$30,000 to $40,000	854	29,487,000	1,704,300	13,631,645	1,106,551	2,128,046	3,234,597
$40,000 to $50,000	470	20,851,481	891,900	12,043,948	705,158	2,020,235	2,725,393
$50,000 to $60,000	268	14,594,458	505,700	7,338,201	537,929	1,782,580	2,320,509
$60,000 to $70,000	165	10,617,169	344,600	5,960,546	382,570	1,555,242	1,937,812
$70,000 to $80,000	129	9,612,658	256,600	4,868,839	391,557	1,650,241	2,041,798
$80,000 to $90,000	75	6,332,901	131,600	3,570,165	234,156	1,223,784	1,457,940
$90,000 to $100,000	55	5,170,375	100,500	3,061,215	193,116	1,139,352	1,332,468
$100,000 to $150,000	126	15,364,805	237,600	8,897,254	540,300	4,394,886	4,935,186
$150,000 to $200,000	27	4,645,351	58,600	2,353,640	209,282	1,670,167	1,879,449
$200,000 to $250,000	16	3,611,493	33,000	1,951,040	123,285	1,504,802	1,628,087
$250,000 to $300,000	7	1,869,799	13,600	930,989	91,053	824,449	915,502
$300,000 to $400,000	7	2,282,014	12,600	668,555	126,488	1,077,239	1,203,727
$400,000 to $500,000	2	856,161	4,000	512,878	26,534	436,401	462,935
$500,000 to $750,000	5	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		3,850,702	11,300	2,012,701	153,967	2,125,509	2,279,476
Total	388,442	1,153,008,156	807,231,100	210,303,449	18,011,801	28,522,843	46,534,644

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MICHIGAN.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	20,120	$11,545,508	$31,619,500	$3,224,917			
Under $1,000	138	62,812	2,500	27,031	$1,328		$1,328
$1,000 to $2,000 [1]	32,862	50,904,533	86,421,800	1,612,865			
$1,000 to $2,000	76,937	109,392,758	77,574,000	491,020	1,263,348		1,263,348
$2,000 to $3,000 [1]	57,524	136,999,496	175,058,300	2,326,976			
$2,000 to $3,000	15,948	39,441,328	24,635,300	468,028	580,166		580,166
$3,000 to $4,000 [1]	7,707	25,572,438	27,554,000	2,129,962			
$3,000 to $4,000	12,102	42,084,444	29,500,300	1,110,451	463,086		463,086
$4,000 to $5,000 [1]	1,164	5,054,000	3,795,200	2,145,812			
$4,000 to $5,000	9,886	44,196,918	26,447,300	1,735,661	643,468		643,468
$5,000 to $6,000	4,197	22,907,049	9,929,900	2,362,327	446,949	$19,456	466,405
$6,000 to $7,000	2,534	16,405,900	5,935,900	2,062,328	365,248	49,276	414,524
$7,000 to $8,000	1,799	13,454,206	4,239,000	2,065,279	344,875	70,962	415,837
$8,000 to $9,000	1,259	10,666,465	2,887,600	2,005,645	307,232	80,911	388,143
$9,000 to $10,000	981	9,295,506	2,258,800	2,014,898	292,395	92,349	384,744
$10,000 to $11,000	687	7,199,324	1,558,600	1,552,287	244,369	88,636	333,005
$11,000 to $12,000	555	6,383,618	1,227,800	1,577,209	222,343	94,194	316,537
$12,000 to $13,000	412	5,145,378	920,200	1,218,572	191,299	88,367	279,666
$13,000 to $14,000	369	4,986,174	831,500	1,258,647	187,163	97,280	284,443
$14,000 to $15,000	277	4,009,400	610,800	1,207,706	147,310	87,982	235,292
$15,000 to $20,000	1,001	17,223,627	2,177,200	5,373,099	681,526	498,116	1,179,642
$20,000 to $25,000	549	12,260,312	1,176,900	4,217,782	510,659	510,600	1,021,259
$25,000 to $30,000	327	8,929,110	697,100	3,175,857	373,553	479,918	853,471
$30,000 to $40,000	353	12,118,417	750,700	5,133,542	492,318	871,680	1,363,998
$40,000 to $50,000	147	6,525,232	284,800	2,883,163	257,440	630,019	887,459
$50,000 to $60,000	96	5,295,874	181,800	2,955,457	205,911	648,389	854,300
$60,000 to $70,000	64	4,110,228	124,700	1,782,870	180,818	599,833	780,651
$70,000 to $80,000	37	2,757,955	80,800	1,233,680	111,965	472,217	584,182
$80,000 to $90,000	23	1,948,935	56,000	943,336	79,139	384,273	463,412
$90,000 to $100,000	19	1,794,957	36,200	811,160	74,881	397,607	472,488
$100,000 to $150,000	40	4,755,617	63,200	11,535,367	143,080	1,333,321	1,476,401
$150,000 to $200,000	21	3,774,409	49,400	2,246,686	129,535	1,388,869	1,518,404
$200,000 to $250,000	7	1,553,502	15,400	696,040	70,192	634,672	704,864
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000	2	7,559,816	2,800	8,381,262		4,780,901	4,780,901
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,464,518	5,400	1,248,082	16,402	770,014	786,416
Total	250,147	657,779,854	518,710,700	85,215,004	9,027,998	15,169,842	24,197,840

MINNESOTA.

Under $1,000 [1]	3,740	$1,935,489	$5,883,900	$1,782,547			
Under $1,000	269	138,441	7,800	22,685	$4,308		$4,308
$1,000 to $2,000 [1]	13,190	20,920,161	35,146,600	1,155,747			
$1,000 to $2,000	37,950	52,270,167	38,077,200	376,697	553,894		553,894
$2,000 to $3,000 [1]	32,279	77,514,565	97,234,500	1,360,866			
$2,000 to $3,000	10,723	27,251,270	19,214,400	637,589	294,146		294,146
$3,000 to $4,000 [1]	4,428	14,728,311	15,217,600	1,655,557			
$3,000 to $4,000	9,278	31,820,959	23,733,800	1,162,372	282,000		282,000
$4,000 to $5,000 [1]	580	2,553,191	1,930,000	1,146,640			
$4,000 to $5,000	3,846	17,321,438	10,142,800	1,242,724	238,247		238,247
$5,000 to $6,000	2,048	11,231,290	4,772,200	1,483,950	209,831	$10,091	219,922
$6,000 to $7,000	1,406	9,085,392	3,261,000	1,206,174	204,794	27,121	231,915
$7,000 to $8,000	987	7,269,860	2,309,800	1,100,171	191,934	38,916	230,850
$8,000 to $9,000	654	5,538,901	1,554,300	968,142	159,631	41,878	201,509
$9,000 to $10,000	494	4,690,711	1,129,200	1,014,799	146,051	46,620	192,671
$10,000 to $11,000	362	3,797,414	843,700	719,558	127,999	46,854	174,853
$11,000 to $12,000	299	3,432,591	693,300	911,669	116,850	50,421	167,271
$12,000 to $13,000	217	2,706,301	498,600	662,114	97,459	46,247	143,706
$13,000 to $14,000	197	2,657,280	455,900	734,696	94,641	52,082	146,723
$14,000 to $15,000	156	2,262,950	375,100	660,102	80,280	49,888	130,168
$15,000 to $20,000	555	9,512,443	1,231,800	3,181,091	364,612	273,471	638,083
$20,000 to $25,000	268	5,961,931	552,300	2,213,071	228,168	254,033	482,201
$25,000 to $30,000	167	4,579,744	366,600	2,069,234	175,326	246,643	421,969
$30,000 to $40,000	171	5,910,784	349,800	2,866,477	213,076	427,198	640,274

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MINNESOTA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	84	$3,751,152	$143,200	$2,017,064	$130,820	$364,003	$494,823
$50,000 to $60,000	44	2,434,996	95,000	1,332,528	77,302	301,686	378,988
$60,000 to $70,000	43	2,771,421	92,600	1,403,138	107,117	409,188	516,305
$70,000 to $80,000	26	1,959,344	39,300	1,585,722	42,792	338,508	381,300
$80,000 to $90,000	11	929,481	27,400	755,782	15,335	182,782	198,117
$90,000 to $100,000	11	1,055,225	25,800	691,495	30,180	237,639	267,819
$100,000 to $150,000	9	1,070,397	19,400	546,439	38,170	296,322	334,492
$150,000 to $200,000	5	843,323	14,200	302,176	41,382	299,810	341,192
$200,000 to $250,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		926,776	7,600	992,948	3,265	386,106	389,371
Total	124,501	340,833,699	265,446,700	39,961,964	4,269,610	4,427,507	8,697,117

MISSISSIPPI.

Under $1,000 [1]	4,025	$1,157,955	$8,827,300	$682,539			
Under $1,000	16	6,277	2,000	11,761	$146		$146
$1,000 to $2,000 [1]	3,726	5,688,528	9,619,000	75,192			
$1,000 to $2,000	4,860	7,163,703	4,915,600	12,789	91,229		91,229
$2,000 to $3,000 [1]	5,951	14,238,940	18,457,500	202,296			
$2,000 to $3,000	1,882	4,677,429	2,897,100	52,785	69,208		69,208
$3,000 to $4,000 [1]	998	3,322,790	3,700,200	150,928			
$3,000 to $4,000	1,630	5,678,733	3,921,600	89,513	66,984		66,984
$4,000 to $5,000 [1]	101	441,972	407,300	111,131			
$4,000 to $5,000	1,118	4,978,156	3,077,400	151,420	70,109		70,109
$5,000 to $6,000	389	2,123,618	947,800	202,728	40,873	$1,800	42,673
$6,000 to $7,000	218	1,404,744	522,000	165,800	31,238	4,114	35,352
$7,000 to $8,000	169	1,262,003	420,500	113,131	34,813	6,603	41,416
$8,000 to $9,000	89	760,914	220,900	162,308	20,695	5,951	26,646
$9,000 to $10,000	82	777,761	192,100	128,482	24,939	7,732	32,671
$10,000 to $11,000	63	661,228	149,000	135,410	21,926	8,159	30,085
$11,000 to $12,000	55	632,973	126,300	101,968	24,624	9,351	33,975
$12,000 to $13,000	35	439,601	73,600	76,644	19,672	7,631	27,303
$13,000 to $14,000	39	527,054	92,600	101,480	21,666	10,363	32,029
$14,000 to $15,000	22	318,790	51,400	56,376	13,552	7,029	20,581
$15,000 to $20,000	64	1,072,670	152,500	259,181	45,177	29,790	74,967
$20,000 to $25,000	32	708,736	75,400	178,994	32,236	29,157	61,393
$25,000 to $30,000	18	489,333	39,600	337,223	12,726	26,685	39,411
$30,000 to $40,000	18	619,911	40,400	191,880	27,238	44,642	71,880
$40,000 to $50,000	3	131,070	7,600	78,816	3,025	12,236	15,261
$50,000 to $60,000	5	273,018	14,200	19,656	18,296	33,348	51,644
$60,000 to $70,000	2	125,329	3,800	124,468	99	17,788	17,887
$70,000 to $80,000	2	154,192	4,000	141,566	475	27,459	27,934
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		267,010	3,000	181,817	6,219	82,133	88,352
Total	25,614	60,104,438	58,961,700	4,298,282	697,165	371,971	1,069,136

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MISSOURI.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	7,627	$4,426,104	$13,101,200	$1,932,295			
Under $1,000	43	27,909		11,837	$644		$644
$1,000 to $2,000 [1]	22,653	35,423,021	56,157,700	906,103			
$1,000 to $2,000	44,288	65,089,353	44,743,100	290,429	804,296		804,296
$2,000 to $3,000 [1]	43,259	102,233,525	129,215,800	1,458,123			
$2,000 to $3,000	15,640	39,289,923	25,701,000	474,021	527,126		527,126
$3,000 to $4,000 [1]	4,472	14,742,535	16,035,400	1,277,823			
$3,000 to $4,000	12,434	42,731,704	30,317,500	904,135	465,225		465,225
$4,000 to $5,000 [1]	587	2,637,440	1,861,200	1,481,056			
$4,000 to $5,000	7,971	35,600,424	20,967,800	1,211,906	535,673		535,673
$5,000 to $6,000	3,177	17,437,133	7,189,000	2,079,610	338,666	$15,712	354,378
$6,000 to $7,000	2,264	14,621,079	5,152,600	2,035,259	321,379	43,324	364,703
$7,000 to $8,000	1,538	11,489,711	3,447,900	1,804,438	298,172	60,349	358,521
$8,000 to $9,000	1,079	9,155,630	2,398,500	1,940,846	257,874	69,765	327,639
$9,000 to $10,000	847	8,033,022	1,889,400	1,590,193	255,157	79,956	335,113
$10,000 to $11,000	670	7,017,788	1,450,300	1,841,652	221,163	86,304	307,467
$11,000 to $12,000	554	6,360,361	1,194,800	1,583,019	221,225	93,435	314,660
$12,000 to $13,000	416	5,188,197	858,700	1,464,274	179,138	88,917	268,055
$13,000 to $14,000	291	3,930,676	623,000	1,059,943	147,120	77,059	224,179
$14,000 to $15,000	280	4,058,561	599,000	1,297,951	148,572	89,392	237,964
$15,000 to $20,000	957	16,519,666	2,055,200	5,197,818	643,483	479,770	1,123,253
$20,000 to $25,000	491	10,911,662	1,044,000	3,871,705	426,188	450,294	876,482
$25,000 to $30,000	306	8,328,898	644,700	3,466,750	323,269	445,998	769,267
$30,000 to $40,000	316	10,885,255	610,900	5,275,176	390,079	778,230	1,168,309
$40,000 to $50,000	154	6,906,496	285,900	3,270,188	248,492	672,372	920,364
$50,000 to $60,000	72	3,917,218	154,500	2,135,948	140,651	476,351	617,002
$60,000 to $70,000	41	2,648,960	79,000	1,386,509	87,897	389,464	477,361
$70,000 to $80,000	32	2,391,333	57,400	1,258,341	87,094	411,255	498,349
$80,000 to $90,000	21	1,782,495	41,200	1,202,587	48,489	352,158	400,647
$90,000 to $100,000	9	867,413	16,400	543,025	27,056	196,232	223,288
$100,000 to $150,000	16	1,892,973	27,600	1,952,682	32,276	528,508	560,784
$150,000 to $200,000	7	1,171,725	13,000	317,661	66,573	414,737	481,310
$200,000 to $250,000	2	436,271	5,600	236,895	16,470	176,783	193,253
$250,000 to $300,000	2	562,932	3,000	409,365	20,929	252,779	273,708
$300,000 to $400,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,193,611	4,000	519,165	53,326	597,505	650,831
Total	172,519	499,911,004	367,946,300	57,688,728	7,333,702	7,326,649	14,660,351

MONTANA.

Under $1,000 [1]	3,732	$1,858,826	$6,581,200	$172,447			
Under $1,000	17	8,711		247	$343		$343
$1,000 to $2,000 [1]	5,253	8,336,600	14,621,700	89,888			
$1,000 to $2,000	9,276	13,876,328	9,378,900	24,465	179,130		179,130
$2,000 to $3,000 [1]	9,672	23,082,253	30,337,100	218,166			
$2,000 to $3,000	3,285	7,893,569	4,645,300	46,463	127,861		127,861
$3,000 to $4,000 [1]	1,239	4,108,590	4,603,300	146,824			
$3,000 to $4,000	2,303	7,934,943	5,501,800	153,780	92,147		92,147
$4,000 to $5,000 [1]	132	578,824	455,500	149,153			
$4,000 to $5,000	984	4,408,239	2,769,000	143,836	59,425		59,425
$5,000 to $6,000	358	1,949,571	866,500	182,432	37,523	$1,634	39,157
$6,000 to $7,000	184	1,187,111	453,900	141,684	25,976	3,503	29,479
$7,000 to $8,000	103	770,299	247,300	127,535	18,751	4,045	22,796
$8,000 to $9,000	77	651,893	191,100	117,792	17,833	4,923	22,756
$9,000 to $10,000	53	501,162	123,400	117,844	15,946	4,920	20,866
$10,000 to $11,000	42	441,351	93,800	122,321	12,634	5,472	18,106
$11,000 to $12,000	28	321,333	66,700	60,722	12,194	4,695	16,889
$12,000 to $13,000	30	375,655	73,400	68,298	14,338	6,469	20,807
$13,000 to $14,000	19	257,027	44,200	57,821	11,392	5,009	16,401
$14,000 to $15,000	18	259,604	36,800	80,990	8,989	5,677	14,666
$15,000 to $20,000	48	805,489	108,900	210,710	32,078	22,460	54,538
$20,000 to $25,000	24	542,004	56,600	268,352	16,770	22,869	39,639
$25,000 to $30,000	14	373,818	28,600	182,859	11,334	19,510	30,844
$30,000 to $40,000	10	363,038	21,400	99,717	18,286	27,872	46,158

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MONTANA—Continued.

Income class	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		$641,424	$12,200	$610,866	$7,851	$192,004	$199,855
Total	36,907	81,527,662	81,318,600	3,595,212	720,801	331,062	1,051,863

NEBRASKA.

Under $1,000 [1]	7,946	$4,042,667	$16,671,400	$634,255			
Under $1,000	122	60,160			$2,404		$2,404
$1,000 to $2,000 [1]	10,634	16,747,088	30,493,900	564,190			
$1,000 to $2,000	15,264	22,107,231	15,377,000	91,091	266,629		266,629
$2,000 to $3,000 [1]	17,143	40,825,724	53,551,900	820,238			
$2,000 to $3,000	5,835	14,716,535	9,199,200	108,263	216,556		216,556
$3,000 to $4,000 [1]	1,906	6,384,161	6,737,800	471,044			
$3,000 to $4,000	4,841	16,825,872	12,306,400	160,279	173,599		173,599
$4,000 to $5,000 [1]	346	1,533,897	1,232,500	504,909			
$4,000 to $5,000	3,441	15,407,156	9,354,300	401,230	225,501		225,501
$5,000 to $6,000	1,431	7,771,187	3,702,900	631,265	142,226	$6,196	148,422
$6,000 to $7,000	801	5,156,497	1,969,900	633,612	112,100	15,076	127,176
$7,000 to $8,000	535	4,003,774	1,246,900	592,467	105,382	21,095	126,477
$8,000 to $9,000	313	2,652,666	731,100	334,840	82,529	20,044	102,573
$9,000 to $10,000	230	2,174,551	539,200	324,031	73,351	21,493	94,844
$10,000 to $11,000	198	2,079,245	455,600	382,890	73,347	25,703	99,050
$11,000 to $12,000	142	1,626,888	319,200	372,839	60,409	24,300	84,709
$12,000 to $13,000	99	1,235,190	227,400	201,089	49,695	21,118	70,813
$13,000 to $14,000	85	1,147,798	189,300	239,877	44,756	22,562	67,318
$14,000 to $15,000	61	881,435	143,400	155,589	38,385	19,162	57,547
$15,000 to $20,000	209	3,595,902	464,500	814,057	153,529	104,636	258,165
$20,000 to $25,000	114	2,565,890	232,600	709,733	114,614	107,729	222,343
$25,000 to $30,000	57	1,558,163	120,600	465,381	69,088	83,954	153,042
$30,000 to $40,000	51	1,772,770	109,800	768,575	73,761	128,927	202,688
$40,000 to $50,000	23	1,034,143	45,400	405,310	45,729	99,976	145,705
$50,000 to $60,000	9	486,518	15,200	320,466	13,470	58,652	72,122
$60,000 to $70,000	5	327,381	10,000	157,066	12,148	48,813	60,961
$70,000 to $80,000	3	223,766	6,400	171,736	3,256	38,282	41,538
$80,000 to $90,000	3	247,530	4,200	15,828	17,476	47,390	64,866
$90,000 to $100,000	2	184,730	3,000	153,728	1,882	39,914	41,796
$100,000 to $150,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		528,998	8,800	28,055	38,670	162,631	201,301
Total	71,853	179,905,513	165,469,800	11,633,933	2,210,492	1,117,653	3,328,145

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEVADA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	766	$385,682	$1,476,300	$18,782			
Under $1,000	3	2,288			$91		$91
$1,000 to $2,000 [1]	1,101	1,731,509	3,002,200	25,467			
$1,000 to $2,000	2,799	4,191,461	2,841,400	8,449	53,666		53,666
$2,000 to $3,000 [1]	2,185	5,234,663	6,707,400	22,441			
$2,000 to $3,000	1,164	2,830,473	1,650,600	28,340	46,243		46,243
$3,000 to $4,000 [1]	241	790,599	888,100	12,576			
$3,000 to $4,000	680	2,337,791	1,589,300	28,410	28,815		28,815
$4,000 to $5,000 [1]	25	109,046	79,000	45,531			
$4,000 to $5,000	352	1,581,677	894,000	30,739	26,635		26,635
$5,000 to $6,000	192	1,036,841	416,600	173,083	19,596	$770	20,366
$6,000 to $7,000	75	492,849	177,300	76,981	10,362	1,606	11,968
$7,000 to $8,000	47	352,951	103,200	67,064	8,967	1,889	10,856
$8,000 to $9,000	21	178,046	43,400	15,396	5,715	1,366	7,081
$9,000 to $10,000	16	153,200	31,400	47,770	4,412	1,556	5,968
$10,000 to $11,000	15	158,008	30,600	47,251	4,895	1,979	6,874
$11,000 to $12,000	6	68,765	13,600	16,528	2,236	1,010	3,246
$12,000 to $13,000	6	74,155	14,500	21,424	1,654	1,246	2,900
$13,000 to $14,000	5	67,072	6,800	43,462	1,124	1,304	2,428
$14,000 to $15,000							
$15,000 to $20,000	8	130,780	11,600	21,372	6,566	3,473	10,039
$20,000 to $25,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$25,000 to $30,000	3	85,408	4,900	38,492	3,806	4,210	8,016
$30,000 to $40,000	4	140,414	5,800	70,627	4,352	10,322	14,674
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	2	109,440	2,400	132,484		13,354	13,354
$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	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		212,390	8,000	243,548	2,780	53,296	56,076
Total	9,719	22,455,508	19,998,400	1,236,217	231,915	97,381	329,296

NEW HAMPSHIRE.

Under $1,000 [1]	2,740	$1,871,103	$4,055,000	$392,591			
Under $1,000	71	29,955		4,895	$973		$973
$1,000 to $2,000 [1]	5,357	8,400,317	14,268,500	418,993			
$1,000 to $2,000	8,612	12,350,712	8,676,900	87,333	146,973		146,973
$2,000 to $3,000 [1]	7,334	17,276,306	22,150,500	819,994			
$2,000 to $3,000	1,886	4,661,453	2,843,700	145,402	68,003		68,003
$3,000 to $4,000 [1]	761	2,549,480	2,649,200	486,296			
$3,000 to $4,000	2,125	7,401,590	4,997,500	229,535	90,694		90,694
$4,000 to $5,000 [1]	186	825,535	520,300	563,657			
$4,000 to $5,000	1,369	6,127,254	3,608,000	302,392	89,372		89,372
$5,000 to $6,000	581	3,171,187	1,292,700	587,253	55,114	$2,696	57,810
$6,000 to $7,000	322	2,085,007	695,700	502,829	39,467	6,268	45,735
$7,000 to $8,000	229	1,715,462	482,800	439,863	37,628	9,048	46,676
$8,000 to $9,000	145	1,228,450	306,600	364,984	30,477	9,305	39,782
$9,000 to $10,000	107	1,017,958	225,800	324,021	27,073	10,161	37,234
$10,000 to $11,000	83	868,340	166,900	330,518	23,058	10,673	33,731
$11,000 to $12,000	71	817,785	136,500	245,676	26,609	12,171	38,780
$12,000 to $13,000	59	734,354	117,100	264,275	23,142	12,413	35,555
$13,000 to $14,000	57	769,091	109,300	318,920	21,819	14,986	36,805
$14,000 to $15,000	36	521,953	73,200	252,338	14,297	11,469	25,766
$15,000 to $20,000	125	2,145,118	251,500	1,042,562	66,566	61,948	128,514
$20,000 to $25,000	55	1,214,403	111,200	628,223	40,312	49,754	90,066
$25,000 to $30,000	26	695,579	54,800	341,167	25,345	36,404	61,749
$30,000 to $40,000	26	867,416	51,800	455,958	29,015	59,908	88,923

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW HAMPSHIRE—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	19	$852,811	$38,800	$514,681	$27,463	$83,888	$111,351
$50,000 to $60,000	8	437,217	14,000	131,539	22,087	53,393	75,480
$60,000 to $70,000	5	319,898	8,000	209,127	8,465	46,503	54,968
$70,000 to $80,000	8	612,416	12,800	509,289	14,329	108,269	122,598
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000	4	374,899	9,200	186,408	7,977	82,310	90,287
$100,000 to $150,000							
$150,000 to $200,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		409,447	6,000	271,619	12,551	128,914	141,465
Total	32,410	82,352,496	67,934,300	11,372,338	948,809	810,481	1,759,290

NEW JERSEY.

Under $1,000 [1]	14,193	$7,748,345	$22,995,200	$5,108,541			
Under $1,000	994	464,661	1,800	104,158	$14,363		$14,363
$1,000 to $2,000 [1]	29,225	45,970,304	73,601,500	2,546,857			
$1,000 to $2,000	60,128	88,038,197	60,086,900	790,159	1,089,028		1,089,028
$2,000 to $3,000 [1]	63,425	152,323,795	188,910,700	3,676,377			
$2,000 to $3,000	24,781	62,108,260	38,626,100	1,648,870	876,357		876,357
$3,000 to $4,000 [1]	8,272	27,131,193	28,649,500	2,564,641			
$3,000 to $4,000	22,793	79,271,310	54,368,500	2,891,560	885,151		885,151
$4,000 to $5,000 [1]	1,427	6,349,708	4,264,500	3,388,918			
$4,000 to $5,000	17,486	78,367,043	46,371,100	2,801,257	1,190,818		1,190,818
$5,000 to $6,000	6,969	38,104,912	16,373,400	4,355,385	731,976	$33,109	765,085
$6,000 to $7,000	4,339	28,025,383	10,120,200	3,121,654	641,374	83,451	724,825
$7,000 to $8,000	2,955	22,042,165	6,842,500	2,839,801	596,024	115,721	711,745
$8,000 to $9,000	2,021	17,098,989	4,716,600	2,407,027	522,391	128,765	651,156
$9,000 to $10,000	1,563	14,816,197	3,478,900	2,578,922	494,006	148,236	642,242
$10,000 to $11,000	1,199	12,555,075	2,649,200	1,992,589	463,233	154,495	617,728
$11,000 to $12,000	980	11,243,277	2,168,100	1,949,916	432,618	164,741	597,359
$12,000 to $13,000	746	9,313,926	1,659,200	1,717,883	368,562	159,779	528,341
$13,000 to $14,000	609	8,211,585	1,333,400	1,673,090	338,070	160,095	498,165
$14,000 to $15,000	522	7,566,963	1,122,100	1,593,450	315,071	166,644	481,715
$15,000 to $20,000	1,735	28,721,230	3,635,100	7,080,693	1,246,514	830,478	2,076,992
$20,000 to $25,000	891	19,954,692	1,949,200	5,721,133	883,602	829,516	1,713,118
$25,000 to $30,000	525	14,273,317	1,116,700	4,576,335	633,338	761,743	1,395,081
$30,000 to $40,000	559	19,277,053	1,170,500	6,542,267	872,486	1,386,447	2,258,933
$40,000 to $50,000	279	12,391,174	603,200	4,983,961	543,140	1,196,462	1,739,602
$50,000 to $60,000	152	8,309,886	328,200	3,633,728	339,823	1,014,425	1,354,248
$60,000 to $70,000	81	5,249,045	158,800	3,391,087	214,013	764,373	978,386
$70,000 to $80,000	63	4,706,683	125,600	2,255,192	195,226	810,447	1,005,673
$80,000 to $90,000	33	2,759,051	57,600	1,382,234	116,253	536,263	652,516
$90,000 to $100,000	40	3,783,761	78,000	2,563,159	128,640	839,456	968,096
$100,000 to $150,000	62	7,265,031	108,000	4,612,496	267,522	2,014,537	2,282,059
$150,000 to $200,000	30	5,131,472	49,400	3,385,128	163,873	1,838,925	2,002,798
$200,000 to $250,000	9	1,993,234	13,800	1,239,370	53,732	813,530	867,262
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	5	1,741,954	8,400	2,834,465	25,819	839,980	865,799
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		4,547,187	10,600	2,473,142	179,479	2,644,174	2,823,653
Total	269,096	856,856,058	577,752,200	106,428,445	14,822,502	18,435,792	33,258,294

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW MEXICO.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	887	$383,747	$1,799,800	$63,506			
Under $1,000	5	3,321	2,000		$58		$58
$1,000 to $2,000 [1]	1,580	2,464,871	4,445,200	20,478			
$1,000 to $2,000	2,673	3,983,543	2,731,400	7,242	50,117		50,117
$2,000 to $3,000 [1]	3,367	8,018,367	10,722,700	65,042			
$2,000 to $3,000	1,079	2,681,186	1,635,600	38,480	40,652		40,652
$3,000 to $4,000 [1]	418	1,387,127	1,526,600	54,357			
$3,000 to $4,000	840	2,878,804	1,973,800	72,103	33,508		33,508
$4,000 to $5,000 [1]	74	323,856	256,000	116,473			
$4,000 to $5,000	454	2,027,220	1,162,200	64,012	32,074		32,074
$5,000 to $6,000	165	901,041	390,900	116,720	17,186	$814	18,000
$6,000 to $7,000	68	435,102	134,500	39,751	11,795	1,216	13,011
$7,000 to $8,000	42	316,365	79,000	47,923	9,103	1,712	10,815
$8,000 to $9,000	29	245,255	54,600	38,713	7,805	2,067	9,872
$9,000 to $10,000	18	171,135	28,000	28,501	6,456	1,714	8,170
$10,000 to $11,000	12	125,792	21,500	35,078	3,622	1,554	5,176
$11,000 to $12,000	11	126,019	21,900	19,044	5,293	1,629	6,922
$12,000 to $13,000	8	99,737	16,100	9,952	4,026	1,707	5,733
$13,000 to $14,000	4	53,912	6,600	7,427	2,587	1,056	3,643
$14,000 to $15,000	3	43,999	5,400	12,340	1,631	990	2,621
$15,000 to $20,000	14	241,484	22,000	111,961	5,978	7,024	13,002
$20,000 to $25,000	12	266,612	19,200	170,434	6,512	10,991	17,503
$25,000 to $30,000	6	167,014	9,000	104,348	3,575	9,237	12,812
$30,000 to $40,000	6	203,281	6,800	120,818	5,143	14,345	19,488
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	3	165,248	3,600	98,181	7,954	20,333	28,287
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$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 [2]		124,127	4,000	128,085	562	19,603	20,165
Total	11,780	27,838,165	27,078,400	1,590,969	255,637	95,992	351,629

NEW YORK.

Under $1,000 [1]	64,182	$37,990,948	$102,579,600	$59,199,461			
Under $1,000	1,844	1,074,757	233,600	246,924	$32,134		$32,134
$1,000 to $2,000 [1]	132,240	205,301,241	330,850,100	10,551,513			
$1,000 to $2,000	248,742	360,513,093	249,732,300	2,229,085	4,354,731		4,354,731
$2,000 to $3,000 [1]	249,535	593,124,295	752,096,500	13,198,891			
$2,000 to $3,000	93,519	230,952,363	160,549,400	3,431,829	2,715,980		2,715,980
$3,000 to $4,000 [1]	31,916	105,847,623	112,357,100	12,922,661			
$3,000 to $4,000	74,740	259,357,409	177,654,300	5,987,950	3,051,413		3,051,413
$4,000 to $5,000 [1]	3,713	16,470,464	11,669,600	10,720,154			
$4,000 to $5,000	54,219	242,397,134	145,248,200	6,427,123	3,637,464		3,637,464
$5,000 to $6,000	25,670	140,327,912	57,779,100	14,213,735	2,896,857	$121,124	3,017,981
$6,000 to $7,000	17,235	111,379,847	38,617,300	14,068,649	2,635,883	331,576	2,967,459
$7,000 to $8,000	12,033	89,925,660	26,538,300	13,086,077	2,524,411	473,442	2,997,853
$8,000 to $9,000	8,495	72,087,490	18,353,000	7,980,399	2,278,244	550,062	2,828,306
$9,000 to $10,000	6,708	63,683,579	14,373,500	14,958,040	2,217,797	636,088	2,853,885
$10,000 to $11,000	5,055	52,978,773	10,723,700	10,927,799	1,937,279	652,770	2,590,049
$11,000 to $12,000	4,170	47,916,476	8,900,300	9,783,337	1,863,798	706,914	2,570,712
$12,000 to $13,000	3,291	41,079,521	6,896,700	10,060,865	1,643,436	705,121	2,348,557
$13,000 to $14,000	2,837	38,273,302	5,948,800	8,966,284	1,583,864	700,733	2,284,597
$14,000 to $15,000	2,387	34,612,499	5,009,300	8,256,166	1,459,175	762,103	2,221,278
$15,000 to $20,000	8,135	140,195,351	16,825,300	40,470,346	6,170,700	4,068,944	10,239,644
$20,000 to $25,000	4,574	102,060,969	9,294,400	30,481,277	4,684,855	4,237,231	8,922,086
$25,000 to $30,000	2,876	78,648,851	5,788,000	28,178,018	3,559,921	4,241,998	7,801,919
$30,000 to $40,000	3,219	110,671,249	6,437,100	40,857,669	5,144,741	7,953,189	13,097,930

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW YORK—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	1,740	$77,504,861	$3,356,000	$31,521,885	$3,484,317	$7,511,980	$10,996,297
$50,000 to $60,000	1,062	58,021,889	2,064,600	25,406,158	2,681,718	7,069,590	9,751,308
$60,000 to $70,000	675	43,468,229	1,294,600	21,137,043	1,850,695	6,365,787	8,216,482
$70,000 to $80,000	432	32,314,473	830,600	16,405,333	1,411,036	5,566,480	6,977,516
$80,000 to $90,000	315	26,725,569	605,200	10,806,755	1,228,587	5,275,043	6,503,630
$90,000 to $100,000	222	21,014,105	424,300	12,932,533	927,734	4,669,546	5,597,280
$100,000 to $150,000	475	56,960,910	833,200	30,461,360	2,365,961	16,082,713	18,448,674
$150,000 to $200,000	177	30,282,307	289,600	18,045,400	1,168,992	10,850,040	12,019,032
$200,000 to $250,000	76	17,005,792	142,200	12,731,836	570,437	7,017,871	7,588,308
$250,000 to $300,000	28	7,571,491	35,000	5,669,726	215,074	3,309,539	3,524,613
$300,000 to $400,000	39	13,295,566	71,000	10,101,777	362,445	6,368,091	6,730,536
$400,000 to $500,000	28	12,043,351	33,000	15,744,319	266,368	6,101,076	6,367,444
$500,000 to $750,000	16	9,799,820	23,200	9,792,098	220,581	5,368,044	5,588,625
$750,000 to $1,000,000	8	6,887,231	8,000	3,447,561	314,698	3,955,911	4,270,609
$1,000,000 to $1,500,000	5	5,433,289	5,800	5,539,738	58,501	3,199,187	3,257,688
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$4,000,000 to $5,000,000							
$5,000,000 and over	1	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped [2]		22,557,415	6,400	26,077,569		14,396,359	14,396,359
Total	1,066,637	3,617,757,104	2,284,478,200	633,025,343	71,519,827	139,248,552	210,768,379

NORTH CAROLINA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,895	$1,138,534	$3,513,700	$891,178			
Under $1,000	4	1,464	500	604	$33		$33
$1,000 to $2,000 [1]	5,675	8,790,308	14,962,600	357,578			
$1,000 to $2,000	9,877	14,696,875	9,949,200	76,459	187,259		187,259
$2,000 to $3,000 [1]	13,024	30,973,265	42,164,500	720,400			
$2,000 to $3,000	3,548	8,717,372	5,285,700	198,282	130,680		130,680
$3,000 to $4,000 [1]	1,617	5,350,605	5,822,000	552,544			
$3,000 to $4,000	2,837	9,895,923	6,998,700	240,016	105,694		105,694
$4,000 to $5,000 [1]	311	1,356,957	1,148,900	457,499			
$4,000 to $5,000	2,065	9,182,116	5,604,600	342,535	128,317		128,317
$5,000 to $6,000	851	4,634,950	2,174,000	746,085	74,632	$3,857	78,489
$6,000 to $7,000	569	3,688,257	1,416,200	723,313	69,576	11,185	80,761
$7,000 to $8,000	441	3,290,016	1,117,100	712,848	71,775	17,251	89,026
$8,000 to $9,000	248	2,093,207	589,500	551,956	51,582	15,694	67,276
$9,000 to $10,000	186	1,758,324	468,700	455,315	45,656	17,348	63,004
$10,000 to $11,000	142	1,482,551	348,800	426,071	40,933	18,127	59,060
$11,000 to $12,000	127	1,454,224	304,100	350,805	44,584	21,342	65,926
$12,000 to $13,000	85	1,059,057	212,300	303,976	34,027	18,111	52,138
$13,000 to $14,000	77	1,042,073	196,600	362,375	30,431	20,547	50,978
$14,000 to $15,000	69	1,001,558	150,100	325,819	34,886	21,996	56,882
$15,000 to $20,000	210	3,562,074	486,800	1,213,438	122,730	102,434	225,164
$20,000 to $25,000	104	2,302,036	247,500	818,016	86,567	94,701	181,268
$25,000 to $30,000	42	1,143,022	96,000	532,703	41,931	61,137	103,068
$30,000 to $40,000	65	2,238,699	151,400	1,014,111	82,545	161,432	243,977
$40,000 to $50,000	32	1,442,298	70,200	763,250	46,291	141,999	188,290
$50,000 to $60,000	16	871,797	38,900	421,434	30,975	106,061	137,036
$60,000 to $70,000	9	580,274	16,200	262,394	22,796	85,080	107,876
$70,000 to $80,000	6	444,519	15,000	189,492	17,769	75,825	93,594
$80,000 to $90,000	10	842,219	13,000	596,873	26,605	165,050	191,655
$90,000 to $100,000	8	753,708	17,800	443,323	17,827	164,067	181,894
$100,000 to $150,000	4	438,585	5,000	636,416	9,310	114,104	123,414
$150,000 to $200,000	4	755,384	6,800	1,286,004	5,118	276,415	281,533
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,010,700	3,000	1,232,136		486,207	486,207
Total	44,161	127,992,951	103,595,400	18,205,248	1,560,529	2,199,970	3,760,499

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NORTH DAKOTA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,560	$729,682	$3,094,600	$67,514			
Under $1,000	12	9,704		2,005	$307		$307
$1,000 to $2,000 [1]	2,110	3,419,896	6,129,900	23,676			
$1,000 to $2,000	4,767	6,974,098	4,785,300	18,838	87,012		87,012
$2,000 to $3,000 [1]	5,472	13,212,789	17,240,400	189,174			
$2,000 to $3,000	1,285	3,181,805	1,962,200	26,244	47,989		47,989
$3,000 to $4,000 [1]	627	2,082,825	2,240,400	197,810			
$3,000 to $4,000	1,065	3,680,048	2,595,100	59,856	41,171		41,171
$4,000 to $5,000 [1]	74	318,563	278,600	77,294			
$4,000 to $5,000	753	3,399,171	2,088,100	127,644	47,548		47,548
$5,000 to $6,000	236	1,290,964	605,200	77,734	25,177	$1,118	26,295
$6,000 to $7,000	155	999,373	381,400	119,080	21,175	2,924	24,099
$7,000 to $8,000	100	751,305	265,700	110,564	17,738	4,001	21,739
$8,000 to $9,000	48	406,225	108,600	83,741	11,148	3,073	14,221
$9,000 to $10,000	49	468,487	127,700	72,929	14,257	4,743	19,000
$10,000 to $11,000	22	232,686	44,400	45,232	8,094	2,925	11,019
$11,000 to $12,000	12	138,303	26,200	30,229	4,911	2,051	6,962
$12,000 to $13,000	13	161,041	35,200	28,920	6,131	2,721	8,852
$13,000 to $14,000	18	243,231	39,000	26,883	11,338	4,770	16,108
$14,000 to $15,000	10	144,669	28,400	46,793	4,146	3,180	7,326
$15,000 to $20,000	29	492,475	69,500	94,472	21,514	13,771	35,285
$20,000 to $25,000	8	184,448	17,000	36,119	9,252	7,921	17,173
$25,000 to $30,000	7	184,814	17,600	82,975	5,355	9,420	14,775
$30,000 to $40,000	5	164,436	13,800	77,074	5,009	11,161	16,170
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		161,715	5,800	114,499	2,813	19,919	22,732
Total	18,440	43,032,753	42,200,100	1,837,299	392,085	93,698	485,783

OHIO.

Under $1,000 [1]	15,401	$9,380,874	$24,925,300	$3,354,108			
Under $1,000	417	225,692	3,500	37,066	$7,073		$7,073
$1,000 to $2,000 [1]	44,972	68,833,435	113,184,800	2,292,246			
$1,000 to $2,000	95,225	135,731,875	95,769,100	575,445	1,579,980		1,579,980
$2,000 to $3,000 [1]	102,485	242,588,549	311,635,900	3,692,474			
$2,000 to $3,000	26,802	67,437,315	45,397,000	1,028,836	839,673		839,673
$3,000 to $4,000 [1]	12,560	41,543,928	44,918,500	3,400,671			
$3,000 to $4,000	23,612	81,773,078	58,236,800	1,736,019	880,091		880,091
$4,000 to $5,000 [1]	1,592	7,003,525	5,505,300	2,691,081			
$4,000 to $5,000	16,442	73,377,175	44,288,400	2,396,833	1,068,873		1,068,873
$5,000 to $6,000	6,917	37,751,033	16,412,200	5,109,346	682,082	$32,185	714,267
$6,000 to $7,000	4,342	28,049,698	9,816,900	4,906,840	589,309	83,095	672,404
$7,000 to $8,000	3,142	23,456,533	7,259,400	5,014,171	553,885	123,244	677,129
$8,000 to $9,000	2,131	18,066,587	4,762,600	4,154,240	483,401	137,085	620,486
$9,000 to $10,000	1,670	15,829,155	3,722,700	3,964,016	459,086	157,576	616,662
$10,000 to $11,000	1,297	13,597,598	2,849,300	3,794,933	422,387	167,903	590,290
$11,000 to $12,000	1,050	12,053,094	2,303,800	3,538,996	389,139	177,500	566,639
$12,000 to $13,000	811	10,117,931	1,697,700	3,087,085	331,971	172,789	504,760
$13,000 to $14,000	668	9,013,728	1,466,100	2,983,526	301,212	176,364	477,576
$14,000 to $15,000	577	8,376,220	1,262,300	2,618,464	294,645	184,155	478,800
$15,000 to $20,000	1,885	32,421,462	3,984,100	12,403,771	1,149,157	940,038	2,089,195
$20,000 to $25,000	988	22,156,066	2,051,000	9,044,948	827,008	923,806	1,750,814
$25,000 to $30,000	563	15,375,473	1,152,900	7,485,438	546,432	828,137	1,374,569
$30,000 to $40,000	692	23,669,519	1,400,900	12,300,497	787,459	1,690,153	2,477,612

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OHIO—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	323	$14,327,100	$653,800	$7,957,675	$496,353	$1,384,891	$1,881,244
$50,000 to $60,000	186	10,160,486	367,800	4,808,788	394,110	1,240,632	1,634,742
$60,000 to $70,000	114	7,366,858	210,200	4,669,158	230,737	1,083,537	1,314,274
$70,000 to $80,000	72	5,426,000	127,800	3,648,427	143,528	942,515	1,086,043
$80,000 to $90,000	37	3,117,685	77,000	1,872,388	97,057	611,214	708,271
$90,000 to $100,000	30	2,874,885	50,800	2,261,682	82,268	646,648	728,916
$100,000 to $150,000	52	6,174,248	99,600	3,687,631	196,790	1,729,125	1,925,915
$150,000 to $200,000	13	2,293,999	17,600	1,917,341	58,249	836,270	894,519
$200,000 to $250,000	3	685,400	5,400	526,591	10,708	283,770	294,478
$250,000 to $300,000	9	2,456,848	16,400	2,147,247	56,027	1,091,700	1,147,727
$300,000 to $400,000	7	2,372,283	12,000	2,627,536	40,483	1,134,108	1,174,591
$400,000 to $500,000	5	2,296,845	8,200	2,129,506	24,786	1,189,562	1,214,348
$500,000 to $750,000	4	2,645,746	4,400	1,697,029	114,816	1,467,317	1,582,133
$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	367,096	1,060,027,926	805,657,500	141,562,049	14,138,775	19,435,319	33,574,094

OKLAHOMA.

Under $1,000 [1]	4,336	$2,205,417	$8,931,400	$112,482			
Under $1,000	53	42,946			$1,710		$1,710
$1,000 to $2,000 [1]	10,089	16,158,801	27,795,200	155,402			
$1,000 to $2,000	12,196	18,569,760	12,367,100	37,326	247,095		247,095
$2,000 to $3,000 [1]	21,125	50,665,486	64,667,200	257,617			
$2,000 to $3,000	5,448	13,465,932	8,206,800	61,715	208,746		208,746
$3,000 to $4,000 [1]	3,133	10,291,438	11,728,100	403,362			
$3,000 to $4,000	4,816	16,702,117	12,243,000	233,460	170,825		170,825
$4,000 to $5,000 [1]	354	1,525,264	1,387,800	140,346			
$4,000 to $5,000	3,000	13,392,981	8,281,800	244,398	193,389		193,389
$5,000 to $6,000	1,396	7,653,741	3,253,500	562,496	161,191	$6,867	168,058
$6,000 to $7,000	828	5,343,591	2,000,200	310,438	131,881	15,750	147,631
$7,000 to $8,000	561	4,178,517	1,372,600	444,427	115,268	21,722	136,990
$8,000 to $9,000	393	3,323,570	907,000	326,345	110,400	25,004	135,404
$9,000 to $10,000	279	2,643,931	625,500	311,759	96,839	26,542	123,381
$10,000 to $11,000	219	2,277,815	526,900	266,712	87,418	27,488	114,906
$11,000 to $12,000	176	2,020,799	396,100	162,414	89,493	29,542	119,035
$12,000 to $13,000	140	1,747,057	309,000	215,099	78,413	29,776	108,189
$13,000 to $14,000	118	1,590,318	273,500	261,686	69,147	30,817	99,964
$14,000 to $15,000	83	1,208,226	191,900	238,399	52,637	26,847	79,484
$15,000 to $20,000	277	4,744,334	636,000	804,522	224,786	136,185	360,971
$20,000 to $25,000	147	3,259,726	323,800	613,538	171,534	133,555	305,089
$25,000 to $30,000	66	1,809,699	145,000	320,534	99,193	97,510	196,703
$30,000 to $40,000	78	2,665,597	187,200	808,620	134,103	189,930	324,033
$40,000 to $50,000	29	1,287,128	70,600	403,417	70,120	124,389	194,509
$50,000 to $60,000	18	967,499	38,800	342,586	48,391	115,875	164,266
$60,000 to $70,000	12	778,225	25,400	453,552	35,405	114,933	150,338
$70,000 to $80,000	4	289,668	7,400	48,727	18,041	48,164	66,205
$80,000 to $90,000	3	256,924	5,800	125,439	13,422	51,293	64,715
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		749,560	9,400	318,715	32,185	292,686	324,871
Total	69,381	191,816,067	166,914,000	8,985,533	2,661,632	1,544,875	4,206,507

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OREGON.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	5,595	$3,147,888	$9,471,300	$1,017,472			
Under $1,000	46	21,883	1,000	725	$842		$842
$1,000 to $2,000 [1]	8,255	13,003,524	21,762,400	181,437			
$1,000 to $2,000	16,213	23,843,245	16,366,800	39,790	301,833		301,833
$2,000 to $3,000 [1]	15,866	37,882,119	48,011,500	459,577			
$2,000 to $3,000	5,145	12,777,723	7,928,500	63,863	192,133		192,133
$3,000 to $4,000 [1]	1,701	5,607,367	6,168,100	260,585			
$3,000 to $4,000	4,148	14,430,133	10,090,400	148,669	166,849		166,849
$4,000 to $5,000 [1]	139	592,675	492,000	175,633			
$4,000 to $5,000	2,126	9,416,232	5,634,600	217,404	141,752		141,752
$5,000 to $6,000	1,000	5,484,469	2,406,100	344,377	112,841	$4,885	117,726
$6,000 to $7,000	636	4,116,331	1,502,400	356,108	97,993	12,402	110,395
$7,000 to $8,000	413	3,065,793	963,400	317,051	83,523	15,838	99,361
$8,000 to $9,000	279	2,363,544	664,000	239,340	77,581	18,794	96,375
$9,000 to $10,000	238	2,256,055	565,000	222,482	81,003	22,511	103,514
$10,000 to $11,000	146	1,529,377	328,300	170,082	61,319	18,836	80,155
$11,000 to $12,000	137	1,574,484	317,500	308,489	58,499	23,231	81,730
$12,000 to $13,000	96	1,199,252	219,400	155,097	52,509	20,669	73,178
$13,000 to $14,000	78	1,052,832	177,500	226,676	41,342	20,609	61,951
$14,000 to $15,000	81	1,174,897	172,100	234,120	48,682	25,919	74,601
$15,000 to $20,000	223	3,819,905	488,800	877,739	162,378	109,471	271,849
$20,000 to $25,000	90	2,015,728	196,000	446,661	93,630	83,692	177,322
$25,000 to $30,000	44	1,200,585	98,300	349,198	55,959	64,634	120,593
$30,000 to $40,000	46	1,581,852	102,400	462,826	73,406	113,796	187,202
$40,000 to $50,000	27	1,205,022	49,800	653,902	38,356	117,077	155,433
$50,000 to $60,000	16	881,444	29,400	264,800	43,419	108,622	152,041
$60,000 to $70,000	4	253,268	6,200	184,899	4,676	36,418	41,094
$70,000 to $80,000	3	217,352	5,800	152,206	3,216	36,184	39,400
$80,000 to $90,000	2	174,789	3,000	152,551	639	35,592	36,231
$90,000 to $100,000	2	189,410	2,000	133,018	3,974	42,082	46,056
$100,000 to $150,000	2	241,470	3,000	134,902	7,640	68,584	76,224
$150,000 to $200,000	2	392,156	2,000	55,000	26,437	150,627	177,064
$200,000 to $250,000	2	462,912	3,400	181,466	21,565	192,767	214,332
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		2,398,923	7,600	20,142	186,819	1,367,525	1,554,344
Total	62,804	159,574,639	134,240,000	9,208,287	2,240,815	2,710,765	4,951,580

PENNSYLVANIA.

Under $1,000 [1]	18,863	$11,086,693	$31,696,700	$12,938,434			
Under $1,000	1,410	750,346	62,800	151,679	$23,060		$23,060
$1,000 to $2,000 [1]	68,356	105,274,948	172,648,300	4,997,272			
$1,000 to $2,000	155,113	227,275,503	155,326,200	1,943,233	2,814,261		2,814,261
$2,000 to $3,000 [1]	168,107	400,215,298	431,350,700	8,112,109			
$2,000 to $3,000	54,165	134,425,914	78,418,900	4,409,225	2,080,247		2,080,247
$3,000 to $4,000 [1]	20,098	67,267,485	74,048,700	7,847,885			
$3,000 to $4,000	47,646	165,356,362	112,589,100	6,409,614	1,870,193		1,870,193
$4,000 to $5,000 [1]	3,017	13,214,813	10,480,000	5,575,154			
$4,000 to $5,000	34,494	154,601,937	89,457,200	8,670,710	2,263,301		2,263,301
$5,000 to $6,000	12,695	69,258,383	29,482,900	9,112,295	1,280,633	$58,852	1,339,485
$6,000 to $7,000	7,545	48,738,190	17,195,500	7,340,128	1,059,911	144,625	1,204,536
$7,000 to $8,000	5,361	40,087,673	12,164,700	6,578,708	1,012,870	211,590	1,224,460
$8,000 to $9,000	3,732	31,617,457	8,314,600	6,165,579	895,742	240,152	1,135,894
$9,000 to $10,000	2,993	28,363,104	6,557,400	5,914,914	899,519	283,108	1,182,627
$10,000 to $11,000	2,278	23,906,298	4,901,200	5,483,898	793,740	295,218	1,088,958
$11,000 to $12,000	1,739	19,965,885	3,797,500	4,534,139	712,874	293,732	1,006,606
$12,000 to $13,000	1,453	18,155,275	3,088,300	4,408,522	674,753	311,150	985,903
$13,000 to $14,000	1,250	16,864,901	2,648,200	4,621,799	626,328	330,413	956,741
$14,000 to $15,000	1,081	15,661,172	2,313,900	4,481,710	608,821	345,763	954,584
$15,000 to $20,000	3,418	58,666,257	7,203,600	17,397,195	2,372,403	1,690,860	4,063,263
$20,000 to $25,000	1,769	39,315,947	3,690,300	13,503,359	1,622,519	1,620,467	3,242,986
$25,000 to $30,000	1,108	30,312,238	2,259,000	12,212,528	1,224,725	1,631,099	2,855,824
$30,000 to $40,000	1,342	46,192,730	2,758,100	18,783,080	1,907,946	3,317,044	5,224,990

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

PENNSYLVANIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	666	$29,793,255	$1,325,000	$13,024,685	$1,195,600	$2,905,357	$4,100,957
$50,000 to $60,000	372	20,401,493	777,500	9,618,451	825,517	2,494,492	3,320,009
$60,000 to $70,000	299	19,353,673	593,300	8,260,688	816,828	2,852,184	3,669,012
$70,000 to $80,000	186	13,893,566	368,600	6,430,751	551,025	2,390,654	2,941,679
$80,000 to $90,000	121	10,261,138	254,500	4,736,037	436,172	2,026,052	2,462,224
$90,000 to $100,000	74	6,974,752	143,200	3,496,224	272,007	1,542,980	1,814,987
$100,000 to $150,000	198	23,605,835	359,700	12,393,592	913,753	6,621,582	7,535,335
$150,000 to $200,000	56	9,693,034	96,000	6,863,483	301,177	3,496,561	3,797,738
$200,000 to $250,000	37	8,091,360	67,400	4,424,562	301,337	3,282,680	3,584,017
$250,000 to $300,000	17	4,672,859	35,800	1,942,710	214,291	2,131,387	2,345,678
$300,000 to $400,000	16	5,543,554	18,800	5,066,668	122,618	2,668,600	2,791,218
$400,000 to $500,000	13	5,691,657	19,800	5,888,716	60,844	2,916,377	2,977,221
$500,000 to $750,000	8	5,301,387	17,200	3,709,832	137,856	2,940,967	3,078,823
$750,000 to $1,000,000	5	4,216,428	9,800	2,738,524	140,111	2,416,063	2,556,174
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		3,223,058	3,400	2,875,638	205,222	1,962,007	2,167,229
Total	621,103	1,937,291,858	1,266,543,800	273,063,730	31,238,204	53,422,016	84,660,220

RHODE ISLAND.

Income class.	Number of returns.	Net income.	Personal exemption.	Dividends.	Normal tax.	Surtax.	Total tax.
Under $1,000 [1]	2,053	$1,371,320	$2,940,600	$9,190,051			
Under $1,000	98	68,405		30,688	$1,542		$1,542
$1,000 to $2,000 [1]	6,909	10,373,920	17,314,300	826,363			
$1,000 to $2,000	12,894	18,309,784	12,929,100	200,954	207,879		207,879
$2,000 to $3,000 [1]	10,252	24,480,506	30,875,500	1,052,564			
$2,000 to $3,000	4,277	10,691,308	6,487,400	317,542	155,306		155,306
$3,000 to $4,000 [1]	1,235	4,142,949	3,994,400	908,979			
$3,000 to $4,000	3,699	12,844,644	8,770,200	400,464	146,843		146,843
$4,000 to $5,000 [1]	190	839,851	520,400	484,817			
$4,000 to $5,000	2,229	9,991,361	5,844,700	580,227	142,637		142,637
$5,000 to $6,000	921	5,037,253	2,100,200	935,947	88,285	$4,338	92,623
$6,000 to $7,000	545	3,526,376	1,158,300	739,385	73,303	10,647	83,950
$7,000 to $8,000	444	3,329,918	946,300	743,794	83,781	17,695	101,476
$8,000 to $9,000	309	2,621,977	648,300	611,666	71,842	19,954	91,796
$9,000 to $10,000	235	2,234,596	524,100	578,785	65,480	22,341	87,821
$10,000 to $11,000	215	2,260,543	428,600	751,902	64,297	27,998	92,295
$11,000 to $12,000	182	2,091,434	370,200	658,295	63,306	30,671	93,977
$12,000 to $13,000	156	1,941,620	314,900	587,057	65,774	33,130	98,904
$13,000 to $14,000	96	1,293,625	196,000	384,270	47,356	25,269	72,625
$14,000 to $15,000	103	1,491,101	205,800	429,701	54,359	32,255	86,614
$15,000 to $20,000	327	5,657,934	675,300	2,077,053	207,580	165,087	372,667
$20,000 to $25,000	193	4,275,849	375,400	1,812,929	153,543	180,211	333,754
$25,000 to $30,000	118	3,226,004	226,300	1,516,991	120,797	180,720	301,517
$30,000 to $40,000	140	4,808,138	266,700	2,360,672	179,960	345,300	525,260
$40,000 to $50,000	81	3,570,404	161,100	1,857,499	114,274	346,363	460,637
$50,000 to $60,000	36	1,978,561	71,000	982,491	74,674	243,085	317,759
$60,000 to $70,000	26	1,683,367	41,600	1,176,097	40,552	248,075	288,627
$70,000 to $80,000	26	1,980,245	47,200	1,337,139	54,458	348,013	402,471
$80,000 to $90,000	19	1,593,218	24,600	825,420	56,071	310,630	366,701
$90,000 to $100,000	10	942,727	17,000	553,938	29,341	208,435	237,776
$100,000 to $150,000	16	1,889,855	30,000	996,094	71,559	526,881	598,440
$150,000 to $200,000	8	1,370,305	10,400	1,287,862	9,826	491,451	501,277
$200,000 to $250,000	5	1,099,878	13,400	512,905	47,606	355,685	403,291
$250,000 to $300,000	4	1,118,861	3,000	842,942	27,826	612,453	640,279
$300,000 to $400,000							
$400,000 to $500,000	3	1,315,005	2,000	1,175,039	32,186	673,984	706,170
$500,000 to $750,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		2,115,569	3,000	1,828,573	38,866	1,184,548	1,223,414
Total	48,057	157,568,411	98,537,300	41,557,095	2,591,109	6,645,219	9,236,328

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

SOUTH CAROLINA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	1,443	$516,626	$3,101,300	$265,699			
Under $1,000	17	11,480			$456		$456
$1,000 to $2,000 [1]	2,084	3,320,084	5,510,700	120,857			
$1,000 to $2,000	5,765	8,544,512	5,811,400	39,260	108,422		108,422
$2,000 to $3,000 [1]	7,898	18,943,056	25,779,400	367,144			
$2,000 to $3,000	2,008	4,924,012	2,849,600	90,468	79,662		79,662
$3,000 to $4,000 [1]	1,370	4,520,641	5,141,700	280,565			
$3,000 to $4,000	1,664	5,753,723	3,892,900	189,144	66,910		66,910
$4,000 to $5,000 [1]	209	922,419	808,800	250,840			
$4,000 to $5,000	1,123	5,031,768	3,065,600	235,982	69,281		69,281
$5,000 to $6,000	464	2,542,829	1,090,700	386,002	45,440	$2,263	47,703
$6,000 to $7,000	299	1,931,606	719,300	384,381	38,015	5,721	43,736
$7,000 to $8,000	187	1,394,180	461,300	345,321	29,406	7,290	36,696
$8,000 to $9,000	134	1,133,612	316,200	205,353	31,141	8,523	39,664
$9,000 to $10,000	86	815,646	227,000	140,177	24,128	8,116	32,244
$10,000 to $11,000	61	641,850	150,300	196,903	17,686	7,981	25,667
$11,000 to $12,000	49	564,134	104,900	232,020	14,990	8,298	23,288
$12,000 to $13,000	39	484,311	103,100	130,626	14,870	8,221	23,091
$13,000 to $14,000	29	391,188	64,400	205,151	9,241	7,627	16,868
$14,000 to $15,000	20	289,212	48,200	51,527	12,080	6,348	18,428
$15,000 to $20,000	101	1,713,667	226,400	631,378	62,465	48,528	110,993
$20,000 to $25,000	35	778,000	74,400	454,826	29,231	32,122	61,353
$25,000 to $30,000	23	625,387	56,900	262,153	21,981	33,434	55,415
$30,000 to $40,000	22	773,158	45,800	361,301	28,338	58,077	86,415
$40,000 to $50,000	14	626,427	32,200	232,120	26,682	60,894	87,576
$50,000 to $60,000	9	502,822	24,500	228,948	18,375	62,931	81,306
$60,000 to $70,000	2	121,725	4,400	11,733	7,842	16,720	24,562
$70,000 to $80,000	2	144,897	5,600	97,037	3,486	24,108	27,594
$80,000 to $90,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000							
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		292,853	7,200	148,103	10,570	68,623	79,193
Total	25,160	68,255,825	59,724,200	6,545,019	770,698	475,825	1,246,523

SOUTH DAKOTA.

Under $1,000 [1]	2,791	$1,169,130	$6,376,300	$91,569			
Under $1,000	38	20,263	3,100	1,256	$632		$632
$1,000 to $2,000 [1]	3,113	4,813,165	8,919,300	94,620			
$1,000 to $2,000	5,555	7,894,222	5,533,100	19,288	93,808		93,808
$2,000 to $3,000 [1]	4,991	11,904,435	15,648,400	232,302			
$2,000 to $3,000	1,456	3,583,033	2,237,800	40,664	52,337		52,337
$3,000 to $4,000 [1]	758	2,505,298	2,727,900	160,540			
$3,000 to $4,000	1,230	4,225,884	3,025,300	47,656	46,263		46,263
$4,000 to $5,000 [1]	132	587,053	512,200	173,999			
$4,000 to $5,000	845	3,759,678	2,402,500	83,609	51,186		51,186
$5,000 to $6,000	259	1,415,784	677,800	158,145	24,171	$1,217	25,388
$6,000 to $7,000	145	937,649	359,100	124,276	20,229	2,793	23,022
$7,000 to $8,000	90	669,289	192,000	118,368	17,394	3,453	20,847
$8,000 to $9,000	58	489,136	131,600	84,267	14,245	3,654	17,899
$9,000 to $10,000	47	447,802	104,700	60,124	15,761	4,495	20,256
$10,000 to $11,000	32	334,844	75,100	86,305	10,584	4,040	14,624
$11,000 to $12,000	28	322,449	65,500	93,122	10,163	4,777	14,940
$12,000 to $13,000	30	375,291	73,300	57,352	15,255	6,461	21,716
$13,000 to $14,000	18	242,502	35,800	73,730	8,145	4,742	12,887
$14,000 to $15,000	11	158,836	21,400	46,903	5,871	3,482	9,353
$15,000 to $20,000	29	490,532	65,400	216,014	13,400	13,921	27,321
$20,000 to $25,000	11	250,485	20,800	71,309	9,798	10,720	20,518
$25,000 to $30,000	4	109,182	11,000	34,821	5,222	5,742	10,964
$30,000 to $40,000	7	230,397	16,400	116,611	6,482	15,733	22,215

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

SOUTH DAKOTA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$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							
Classes grouped [2]		$151,159	$9,200	$133,612	$1,606	$16,871	$18,477
Total	21,681	47,087,498	49,245,000	2,420,462	422,552	102,101	524,653
TENNESSEE.							
Under $1,000 [1]	4,575	$1,891,156	$8,469,800	$810,290			
Under $1,000	98	39,082	700	5,923	$1,510		$1,510
$1,000 to $2,000 [1]	7,153	11,068,866	18,296,400	404,493			
$1,000 to $2,000	13,847	19,910,022	14,045,400	68,367	233,813		233,813
$2,000 to $3,000 [1]	15,378	36,884,361	48,237,600	756,860			
$2,000 to $3,000	4,533	11,378,355	7,441,700	82,660	154,410		154,410
$3,000 to $4,000 [1]	2,771	9,251,810	10,053,200	1,078,893			
$3,000 to $4,000	4,509	15,658,799	11,377,500	262,405	164,549		164,549
$4,000 to $5,000 [1]	497	2,139,421	1,909,800	625,480			
$4,000 to $5,000	2,837	12,689,361	7,862,800	378,064	179,579		179,579
$5,000 to $6,000	1,198	6,550,587	2,829,200	741,489	123,450	$5,644	129,094
$6,000 to $7,000	836	5,405,697	2,006,600	719,533	117,719	16,128	133,847
$7,000 to $8,000	542	4,060,597	1,264,300	586,309	103,135	21,499	124,634
$8,000 to $9,000	394	3,328,153	916,000	571,617	94,881	24,920	119,801
$9,000 to $10,000	303	2,868,883	690,400	545,311	89,465	28,435	117,900
$10,000 to $11,000	225	2,355,073	514,500	541,073	75,772	28,916	104,688
$11,000 to $12,000	202	2,323,020	452,000	529,201	83,779	34,150	117,929
$12,000 to $13,000	148	1,841,980	333,200	442,600	65,941	31,341	97,282
$13,000 to $14,000	112	1,505,239	247,800	366,630	56,240	29,124	85,364
$14,000 to $15,000	81	1,174,468	190,600	302,515	46,436	25,985	72,421
$15,000 to $20,000	286	4,899,472	631,200	1,158,755	205,748	141,181	346,929
$20,000 to $25,000	168	3,715,621	390,900	1,354,195	142,443	152,337	294,780
$25,000 to $30,000	83	2,281,790	194,800	773,112	98,223	125,657	223,880
$30,000 to $40,000	104	3,571,597	219,800	1,057,386	170,628	255,244	425,872
$40,000 to $50,000	31	1,337,573	68,600	481,615	63,302	124,989	188,291
$50,000 to $60,000	15	807,644	33,000	264,280	35,382	97,045	132,427
$60,000 to $70,000	7	461,207	15,600	292,576	15,447	69,184	84,631
$70,000 to $80,000	4	298,054	10,800	45,574	15,233	51,134	66,367
$80,000 to $90,000	2	167,221	3,200	78,265	6,541	32,477	39,018
$90,000 to $100,000	3	288,766	9,600	81,905	15,255	65,243	80,498
$100,000 to $150,000	7	815,920	17,800	296,805	39,689	224,848	264,537
$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	60,949	170,969,895	138,734,800	15,704,181	2,398,570	1,585,481	3,984,051

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

TEXAS.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	17,945	$8,301,793	$37,231,900	$1,691,277			
Under $1,000	97	49,899	200	6,272	$1,793		$1,793
$1,000 to $2,000 [1]	24,586	38,799,441	67,165,600	1,290,445			
$1,000 to $2,000	36,332	54,597,163	36,804,400	152,463	710,706		710,706
$2,000 to $3,000 [1]	50,997	122,135,077	157,415,400	1,508,347			
$2,000 to $3,000	18,743	47,476,271	28,662,200	564,307	735,717		735,717
$3,000 to $4,000 [1]	7,385	24,559,451	26,867,600	1,303,680			
$3,000 to $4,000	20,202	70,129,012	44,270,000	1,549,037	981,701		981,701
$4,000 to $5,000 [1]	844	3,708,940	3,153,300	1,038,117			
$4,000 to $5,000	11,660	52,117,607	26,941,200	1,675,582	941,390		941,390
$5,000 to $6,000	3,984	21,614,788	7,948,100	2,189,625	487,954	$17,078	505,032
$6,000 to $7,000	2,037	13,137,451	3,660,300	1,673,797	361,559	38,696	400,255
$7,000 to $8,000	1,235	9,210,934	2,129,900	1,341,010	296,432	48,186	344,618
$8,000 to $9,000	754	6,391,306	1,130,400	1,090,471	232,917	48,347	281,264
$9,000 to $10,000	543	5,156,159	757,900	1,047,672	201,787	51,174	252,961
$10,000 to $11,000	440	4,611,375	628,300	792,415	189,473	56,961	246,434
$11,000 to $12,000	320	3,682,377	435,400	718,401	160,503	54,098	214,601
$12,000 to $13,000	318	3,966,737	456,800	853,977	172,814	67,945	240,759
$13,000 to $14,000	199	2,632,602	303,900	558,845	110,417	49,963	160,380
$14,000 to $15,000	184	2,673,342	245,800	534,580	127,665	59,197	186,862
$15,000 to $20,000	540	9,274,750	738,900	2,314,572	425,617	266,495	692,112
$20,000 to $25,000	272	6,049,904	359,500	1,630,043	297,056	248,766	545,822
$25,000 to $30,000	141	3,829,685	185,500	1,205,346	189,248	203,333	392,581
$30,000 to $40,000	198	6,773,349	279,300	2,092,434	338,997	479,346	818,343
$40,000 to $50,000	110	4,905,918	137,200	1,464,537	251,607	477,751	729,358
$50,000 to $60,000	36	1,969,131	50,400	494,478	108,639	240,824	349,463
$60,000 to $70,000	30	1,931,569	34,600	538,659	109,170	273,251	382,421
$70,000 to $80,000	15	1,136,048	20,000	219,309	68,803	198,512	267,315
$80,000 to $90,000	15	1,262,302	21,000	134,614	85,736	246,934	332,670
$90,000 to $100,000	3	273,075	3,000	111,774	12,184	58,082	70,266
$100,000 to $150,000	12	1,419,133	13,600	601,039	65,127	396,068	461,195
$150,000 to $200,000	6	1,100,148	6,800	340,640	70,373	228,472	298,845
$200,000 to $250,000	2	452,167	4,400	194,359	19,953	186,320	206,273
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000							
$750,000 to $1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,568,523	5,800	560,782	80,118	836,639	916,757
Total	200,188	536,897,427	448,068,600	33,482,906	7,835,456	4,832,438	12,667,894

UTAH.

Under $1,000 [1]	1,844	$934,381	$3,052,500	$23,791			
Under $1,000	24	15,249	2,600	432	$558		$558
$1,000 to $2,000 [1]	4,139	6,436,665	11,469,900	126,613			
$1,000 to $2,000	6,401	9,299,327	6,472,200	21,403	111,933		111,933
$2,000 to $3,000 [1]	7,256	17,171,682	24,026,500	280,155			
$2,000 to $3,000	1,783	4,355,794	2,623,300	51,119	67,349		67,349
$3,000 to $4,000 [1]	993	3,315,928	3,700,000	262,015			
$3,000 to $4,000	1,454	5,032,754	3,629,500	75,061	54,134		54,134
$4,000 to $5,000 [1]	115	509,431	414,400	142,730			
$4,000 to $5000	850	3,833,727	2,410,500	98,289	53,049		53,049
$5,000 to $6,000	389	2,127,436	1,022,900	286,827	34,617	$1,870	36,487
$6,000 to $7,000	230	1,478,770	561,800	309,193	27,972	4,306	32,278
$7,000 to $8,000	148	1,106,077	367,800	191,558	25,430	5,885	31,315
$8,000 to $9,000	100	844,027	247,200	168,323	21,894	6,316	28,210
$9,000 to $10,000	65	614,921	157,900	106,536	19,375	6,374	25,749
$10,000 to $11,000	56	587,409	138,400	148,927	18,346	7,253	25,599
$11,000 to $12,000	44	506,782	114,400	153,602	15,330	7,504	22,834
$12,000 to $13,000	34	424,817	85,000	125,634	13,187	7,304	20,491
$13,000 to $14,000	39	527,233	88,300	217,455	16,379	10,373	26,752
$14,000 to $15,000	28	404,267	67,200	162,048	12,023	8,870	20,893
$15,000 to $20,000	68	1,156,276	161,400	430,548	40,386	32,597	72,983
$20,000 to $25,000	32	716,525	87,500	380,921	23,034	29,904	52,938
$25,000 to $30,000	12	337,684	22,000	84,475	16,484	18,887	35,371
$30,000 to $40,000	13	440,651	29,600	209,657	14,378	31,116	45,494

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

UTAH—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	6	$255,877	$15,200	$105,183	$9,478	$23,591	$33,069
$50,000 to $60,000	3	155,107	7,600	76,431	7,049	17,769	24,818
$60,000 to $70,000	2	124,664	4,200	80,201	3,017	17,583	20,600
$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	26,128	62,713,461	60,979,800	4,319,127	605,402	237,502	842,904

VERMONT.

Under $1,000 [1]	1,076	$580,302	$1,626,800	$328,307			
Under $1,000	30	8,094		2,664	$210		$210
$1,000 to $2,000 [1]	2,354	3,513,310	5,954,400	228,292			
$1,000 to $2,000	4,861	6,709,455	4,887,800	30,646	72,868		72,868
$2,000 to $3,000 [1]	4,269	10,138,652	13,015,100	362,707			
$2,000 to $3,000	1,183	2,951,644	1,867,600	44,594	41,686		41,686
$3,000 to $4,000 [1]	580	1,962,038	1,836,100	454,962			
$3,000 to $4,000	1,228	4,237,326	2,968,200	115,438	46,376		46,376
$4,000 to $5,000 [1]	146	661,735	437,000	407,626			
$4,000 to $5,000	791	3,498,759	2,112,300	136,656	50,141		50,141
$5,000 to $6,000	339	1,863,741	801,700	308,008	31,483	$1,693	33,176
$6,000 to $7,000	217	1,406,764	496,000	267,913	28,477	4,254	32,731
$7,000 to $8,000	140	1,053,606	326,100	194,339	26,107	5,660	31,767
$8,000 to $9,000	98	831,809	219,200	188,631	22,512	6,329	28,841
$9,000 to $10,000	81	769,000	179,400	229,773	19,904	7,669	27,573
$10,000 to $11,000	52	547,442	119,200	159,625	16,884	7,020	23,904
$11,000 to $12,000	45	514,944	97,400	116,219	17,660	7,505	25,165
$12,000 to $13,000	30	373,983	65,500	82,580	13,580	6,396	19,976
$13,000 to $14,000	29	391,957	51,000	163,593	11,426	7,703	19,129
$14,000 to $15,000	23	332,682	46,800	118,835	10,964	7,317	18,281
$15,000 to $20,000	60	1,057,377	127,100	341,420	39,159	31,917	71,076
$20,000 to $25,000	47	1,034,251	86,500	464,415	39,116	52,175	91,291
$25,000 to $30,000	19	509,659	32,400	216,768	20,058	26,839	46,897
$30,000 to $40,000	16	545,865	29,800	307,852	11,539	38,807	50,346
$40,000 to $50,000	14	612,688	27,400	409,179	13,960	58,123	72,083
$50,000 to $60,000	8	431,913	13,400	286,891	12,161	52,006	64,167
$60,000 to $70,000	3	191,397	5,800	126,007	5,492	27,784	33,276
$70,000 to $80,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$80,000 to $90,000	2	164,805	4,000	124,602	3,264	31,501	34,765
$90,000 to $100,000	2	197,549	3,000	166,178	2,761	45,844	48,605
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		468,810	2,000	496,057	682	170,755	171,437
Total	17,746	47,561,557	37,439,000	6,880,777	558,470	597,297	1,155,767

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VIRGINIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	4,402	$2,066,185	$7,134,100	$1,313,712			
Under $1,000	37	19,497		13,007	$765		$765
$1,000 to $2,000 [1]	8,992	14,066,026	22,954,000	726,812			
$1,000 to $2,000	17,772	26,033,007	18,068,100	125,663	314,133		314,133
$2,000 to $3,000 [1]	20,271	48,477,594	62,992,800	825,575			
$2,000 to $3,000	6,608	16,461,436	10,265,300	303,659	237,374		237,374
$3,000 to $4,000 [1]	3,328	11,157,040	12,068,100	1,111,432			
$3,000 to $4,000	5,622	19,510,385	13,606,600	458,326	228,320		228,320
$4,000 to $5,000 [1]	699	3,052,608	2,453,000	1,074,027			
$4,000 to $5,000	3,420	15,306,121	9,349,200	519,298	217,298		217,298
$5,000 to $6,000	1,404	7,644,078	3,365,200	1,186,610	133,301	$6,287	139,588
$6,000 to $7,000	839	5,434,449	2,024,900	1,038,066	108,896	16,336	125,232
$7,000 to $8,000	656	4,887,832	1,517,700	992,354	114,553	25,523	140,076
$8,000 to $9,000	438	3,710,435	1,046,600	792,961	98,709	28,058	126,767
$9,000 to $10,000	295	2,800,047	687,300	710,905	79,369	28,027	107,396
$10,000 to $11,000	233	2,445,482	526,200	640,057	72,945	30,338	103,283
$11,000 to $12,000	178	2,042,305	429,500	519,554	66,856	30,004	96,860
$12,000 to $13,000	136	1,694,327	318,700	442,014	57,614	28,948	86,562
$13,000 to $14,000	131	1,773,715	306,700	704,824	49,208	34,932	84,140
$14,000 to $15,000	101	1,464,118	239,200	505,256	50,438	32,388	82,826
$15,000 to $20,000	299	5,122,957	661,600	1,756,386	181,823	148,187	330,010
$20,000 to $25,000	153	3,409,590	351,900	1,385,711	123,602	140,799	264,401
$25,000 to $30,000	85	2,317,638	191,600	1,112,128	81,175	124,455	205,630
$30,000 to $40,000	87	3,005,684	190,800	1,385,437	111,129	217,116	328,245
$40,000 to $50,000	34	1,496,866	75,600	705,950	64,314	143,473	207,787
$50,000 to $60,000	10	530,198	19,000	313,059	17,227	62,503	79,730
$60,000 to $70,000	10	636,926	20,400	289,052	27,007	92,173	119,180
$70,000 to $80,000	7	517,443	13,800	419,830	12,255	88,068	100,323
$80,000 to $90,000	3	250,410	6,200	113,762	9,069	48,536	57,605
$90,000 to $100,000	3	278,007	5,400	152,791	9,657	60,309	69,966
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	2	362,637	4,800	187,982	24,607	134,097	158,704
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		356,658	5,600	168,597	16,606	132,309	148,915
Total	76,257	208,331,701	170,899,900	21,994,797	2,508,250	1,652,866	4,161,116

WASHINGTON, INCLUDING ALASKA.

Under $1,000 [1]	17,290	$6,037,185	$32,216,100	$1,186,846			
Under $1,000	2	1,043			$41		$41
$1,000 to $2,000 [1]	14,979	23,287,948	37,773,100	609,617			
$1,000 to $2,000	30,980	45,285,430	31,243,100	103,807	566,321		566,321
$2,000 to $3,000 [1]	17,397	42,816,094	50,044,100	948,789			
$2,000 to $3,000	10,589	25,945,240	14,501,100	219,313	449,391		449,391
$3,000 to $4,000 [1]	3,978	13,307,662	13,950,100	1,629,258			
$3,000 to $4,000	9,242	31,901,082	19,355,600	661,999	477,237		477,237
$4,000 to $5,000 [1]	631	2,765,448	2,121,600	1,291,286			
$4,000 to $5,000	5,842	26,229,723	13,564,400	809,812	474,178		474,178
$5,000 to $6,000	1,726	9,458,501	3,442,500	1,318,889	199,544	$8,411	207,955
$6,000 to $7,000	932	6,017,620	1,760,900	1,105,592	146,170	17,792	163,962
$7,000 to $8,000	502	3,750,061	825,300	621,951	117,085	19,813	136,898
$8,000 to $9,000	331	2,805,775	495,000	812,877	86,066	21,188	107,254
$9,000 to $10,000	221	2,100,581	335,300	665,004	68,531	20,817	89,348
$10,000 to $11,000	161	1,687,402	241,900	439,288	59,468	20,780	80,248
$11,000 to $12,000	153	1,756,220	230,900	552,951	61,177	25,878	87,055
$12,000 to $13,000	90	1,126,548	128,900	331,863	42,853	19,281	62,134
$13,000 to $14,000	87	1,170,364	129,400	311,969	45,679	22,696	68,375
$14,000 to $15,000	77	1,114,237	115,900	341,226	41,590	24,491	66,081
$15,000 to $20,000	211	3,587,576	299,500	1,250,198	139,588	102,101	241,689
$20,000 to $25,000	104	2,290,311	145,900	1,074,958	74,848	91,705	166,553
$25,000 to $30,000	63	1,744,667	74,000	1,008,107	55,018	95,614	150,632
$30,000 to $40,000	40	1,388,273	52,800	491,555	64,068	99,179	163,247

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WASHINGTON, INCLUDING ALASKA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$40,000 to $50,000	27	$1,194,981	$43,800	$726,057	$32,120	$112,585	$144,705
$50,000 to $60,000	7	385,782	9,000	343,837	4,097	47,585	51,682
$60,000 to $70,000	8	506,177	12,600	313,853	13,572	72,675	86,247
$70,000 to $80,000	4	298,528	6,400	231,257	4,048	51,296	55,344
$80,000 to $90,000							
$90,000 to $100,000	4	383,618	4,000	193,410	14,198	86,382	100,580
$100,000 to $150,000	6	699,936	9,800	545,294	9,639	200,345	209,984
$150,000 to $200,000	2	348,245	3,000	400,942		101,177	101,177
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	2	717,384	4,800	40,000	52,567	348,972	401,539
$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	115,688	262,109,642	223,140,800	20,581,805	3,299,094	1,610,763	4,909,857

WEST VIRGINIA.

Under $1,000 [1]	4,017	$2,284,127	$7,778,500	$931,885			
Under $1,000	31	13,322	100	989	$497		$497
$1,000 to $2,000 [1]	9,186	13,963,748	25,425,900	567,315			
$1,000 to $2,000	17,202	26,148,186	17,385,200	105,332	353,538		353,538
$2,000 to $3,000 [1]	21,600	51,456,838	71,479,700	1,078,523			
$2,000 to $3,000	6,466	16,079,080	9,433,100	259,468	261,076		261,076
$3,000 to $4,000 [1]	3,082	10,228,659	11,484,100	1,054,237			
$3,000 to $4,000	4,948	17,256,054	12,097,800	436,043	189,132		189,132
$4,000 to $5,000 [1]	545	2,403,243	1,944,200	1,236,643			
$4,000 to $5,000	3,466	15,506,348	9,803,900	539,108	206,513		206,513
$5,000 to $6,000	1,231	6,731,647	3,017,400	1,095,940	117,709	$5,802	123,511
$6,000 to $7,000	841	5,440,277	2,146,100	836,608	107,143	16,291	123,434
$7,000 to $8,000	601	4,479,836	1,515,100	884,881	101,593	23,303	124,896
$8,000 to $9,000	335	2,838,406	755,800	763,703	71,566	21,603	93,169
$9,000 to $10,000	312	2,959,634	731,400	808,071	80,982	29,506	110,488
$10,000 to $11,000	206	2,157,707	480,500	506,909	69,169	26,430	95,599
$11,000 to $12,000	176	2,017,724	417,100	578,689	61,665	31,798	93,463
$12,000 to $13,000	112	1,394,983	264,300	585,436	36,906	23,817	60,723
$13,000 to $14,000	104	1,406,710	243,800	386,190	47,595	27,537	75,132
$14,000 to $15,000	74	1,072,402	160,300	447,681	32,336	23,632	55,968
$15,000 to $20,000	315	5,404,124	700,000	1,953,623	192,804	155,249	348,053
$20,000 to $25,000	150	3,315,517	330,000	1,499,456	115,184	135,814	250,998
$25,000 to $30,000	81	2,223,340	175,600	1,026,089	75,100	118,440	193,540
$30,000 to $40,000	83	2,848,166	187,700	1,316,571	98,939	201,183	300,122
$40,000 to $50,000	36	1,602,884	71,600	837,314	56,753	155,343	212,096
$50,000 to $60,000	29	1,592,698	50,200	1,287,345	35,888	196,702	232,590
$60,000 to $70,000	16	1,028,149	34,400	586,738	27,239	150,212	177,451
$70,000 to $80,000	7	516,568	17,400	281,265	16,180	87,769	103,949
$80,000 to $90,000	7	593,753	17,600	555,579	12,101	116,197	128,298
$90,000 to $100,000	7	658,189	12,000	833,235	1,069	145,024	146,093
$100,000 to $150,000	8	931,273	14,600	626,396	24,338	256,342	280,680
$150,000 to $200,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		603,462	6,000	711,172	1,741	236,363	238,104
Total	75,277	207,157,054	178,181,400	24,618,434	2,394,756	2,184,357	4,579,113

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and indentity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WISCONSIN.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
Under $1,000 [1]	16,810	$10,764,827	$28,208,100	$1,350,794			
Under $1,000	315	178,039	22,800	35,736	$4,715		$4,715
$1,000 to $2,000 [1]	24,774	37,351,655	66,907,200	647,172			
$1,000 to $2,000	39,668	55,299,485	39,802,900	336,472	612,866		612,866
$2,000 to $3,000 [1]	21,853	51,576,750	67,565,500	1,507,882			
$2,000 to $3,000	11,351	28,547,441	17,501,000	583,050	414,126		414,126
$3,000 to $4,000 [1]	3,048	10,189,900	10,796,700	1,426,848			
$3,000 to $4,000	11,032	38,358,661	27,434,500	882,357	401,236		401,236
$4,000 to $5,000 [1]	708	3,041,519	2,770,400	892,492			
$4,000 to $5,000	8,315	37,506,690	22,377,200	1,459,850	544,008		544,008
$5,000 to $6,000	3,281	17,710,422	7,935,000	1,735,359	331,533	$13,157	344,690
$6,000 to $7,000	1,939	12,543,458	4,587,300	1,567,995	272,656	37,608	310,264
$7,000 to $8,000	1,272	9,503,233	2,970,000	1,318,792	243,617	50,013	293,630
$8,000 to $9,000	746	6,327,355	1,720,100	1,204,264	178,081	47,959	226,040
$9,000 to $10,000	601	5,694,622	1,427,700	1,197,161	168,241	56,467	224,708
$10,000 to $11,000	409	4,289,886	936,900	1,004,578	134,740	53,006	187,746
$11,000 to $12,000	341	3,917,526	771,500	966,726	132,045	57,385	189,430
$12,000 to $13,000	259	3,234,266	565,300	754,964	115,480	55,850	171,330
$13,000 to $14,000	219	2,955,804	479,400	813,579	103,845	57,923	161,768
$14,000 to $15,000	175	2,534,363	396,100	740,398	89,435	55,632	145,067
$15,000 to $20,000	535	9,188,771	1,192,700	2,819,730	349,273	264,772	614,045
$20,000 to $25,000	297	6,617,461	648,100	2,153,762	262,793	273,788	536,581
$25,000 to $30,000	163	4,446,931	350,500	1,680,783	171,425	243,052	414,477
$30,000 to $40,000	151	5,176,829	323,700	2,218,085	190,517	370,637	561,154
$40,000 to $50,000	65	2,896,898	135,800	1,326,701	106,051	280,840	386,891
$50,000 to $60,000	45	2,467,389	89,600	1,622,150	63,427	302,661	366,088
$60,000 to $70,000	27	1,729,716	48,100	979,278	58,986	251,910	310,896
$70,000 to $80,000	20	1,491,855	36,200	1,141,028	31,184	256,385	287,569
$80,000 to $90,000	15	1,263,315	28,000	865,900	34,199	245,849	280,048
$90,000 to $100,000	5	477,123	10,600	204,084	20,191	106,836	127,027
$100,000 to $150,000	14	1,668,895	56,600	980,530	53,999	468,986	522,985
$150,000 to $200,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		803,137	5,000	716,209	15,801	315,858	331,659
Total	148,457	379,754,222	308,100,500	37,134,709	5,104,470	3,866,574	8,971,044

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

TABLE 13.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WYOMING.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax
			Personal exemption.	Dividends.			
Under $1,000 [1]	2,106	$1,068,801	$3,926,000	$179,650	.....	.....	.....
Under $1,000	25	13,290	5,200	170	$532	.....	$532
$1,000 to $2,000 [1]	3,159	5,122,672	8,779,900	67,804	.....	.....	.....
$1,000 to $2,000	5,629	8,557,890	5,709,300	15,347	114,101	.....	114,101
$2,000 to $3,000 [1]	5,356	12,865,273	16,999,600	94,666	.....	.....	.....
$2,000 to $3,000	2,642	6,344,007	3,656,500	13,972	106,893	.....	106,893
$3,000 to $4,000 [1]	805	2,683,721	3,051,500	122,767	.....	.....	.....
$3,000 to $4,000	1,295	4,463,183	3,147,700	39,762	51,051	.....	51,051
$4,000 to $5,000 [1]	82	356,734	309,200	102,393	.....	.....	.....
$4,000 to $5,000	613	2,732,985	1,783,000	45,534	35,956	.....	35,956
$5,000 to $6,000	227	1,253,329	594,200	74,738	24,419	$1,206	25,625
$6,000 to $7,000	124	801,649	302,800	74,111	18,424	2,375	20,799
$7,000 to $8,000	80	595,240	198,200	89,028	14,415	3,104	17,519
$8,000 to $9,000	51	433,780	109,400	69,512	13,245	3,299	16,544
$9,000 to $10,000	42	398,342	82,200	77,485	13,581	3,972	17,553
$10,000 to $11,000	25	262,900	59,000	77,731	8,650	3,582	12,232
$11,000 to $12,000	27	310,218	57,000	41,720	12,942	4,561	17,503
$12,000 to $13,000	18	222,670	40,400	34,923	9,213	3,789	13,002
$13,000 to $14,000	15	203,405	40,000	70,025	6,077	4,010	10,087
$14,000 to $15,000	12	174,054	28,400	55,671	5,769	3,844	9,613
$15,000 to $20,000	38	633,638	85,000	164,462	26,484	17,530	44,014
$20,000 to $25,000	18	405,547	37,800	75,312	19,459	17,031	36,490
$25,000 to $30,000	7	193,270	19,200	37,387	9,909	10,570	20,479
$30,000 to $40,000	6	201,773	8,400	90,469	7,611	14,069	21,680
$40,000 to $50,000	4	175,543	7,300	11,747	11,837	16,776	28,613
$50,000 to $60,000	3	155,849	9,200	38,677	8,159	17,962	26,121
$60,000 to $70,000	.....	.....	.....	.....	.....	.....	.....
$70,000 to $80,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$80,000 to $90,000	.....	.....	.....	.....	.....	.....	.....
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	2	249,445	4,000	1,032	19,233	72,731	91,964
$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 [2]	.....	172,421	3,000	31,668	9,492	35,394	44,886
Total	22,413	51,051,629	49,053,400	1,797,763	547,452	235,805	783,257

[1] Nontaxable. Specific exemptions exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

PERSONAL RETURNS.

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

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
UNITED STATES.					
1916[1]	437,036	$6,298,577,620	$14,412	$173,386,694	$397
1917	3,472,890	13,652,383,207	3,931	691,492,954	199
1918	4,425,114	15,924,639,355	3,599	1,127,721,835	255
1919	5,332,760	19,859,491,448	3,724	1,269,630,104	238
1920	7,259,944	23,735,629,183	3,269	1,075,053,686	148
1921	6,662,176	19,577,212,528	2,939	719,387,106	108
ALABAMA.					
1916[1]	2,097	$18,469,010	$8,807	$175,989	$84
1917	21,844	73,508,562	3,365	2,023,984	93
1918	38,988	121,250,953	3,110	4,431,563	114
1919	40,789	133,470,965	3,272	4,668,465	114
1920	52,984	156,604,933	2,956	4,482,805	85
1921	43,009	117,108,806	2,723	2,713,826	63
ALASKA.					
1916[1]	243	$1,878,419	$7,730	$17,022	$70
1917	4,570	10,549,506	2,308	132,769	29
1918	7,606	15,434,987	2,029	316,859	42
1919	9,427	18,862,034	2,001	357,783	38
1920	9,899	19,400,775	1,960	248,605	25
1921[2]	.....	.....	.....	.....	.....
ARIZONA.					
1916[1]	994	$11,777,241	$11,848	$191,519	$193
1917	12,264	39,635,508	3,232	1,019,262	83
1918	13,701	41,579,450	3,035	1,724,116	126
1919	20,495	61,434,347	2,997	1,816,899	89
1920	24,812	67,280,486	2,712	1,325,905	53
1921	18,477	48,310,197	2,615	516,637	28
ARKANSAS.					
1916[1]	2,255	$17,683,678	$7,842	$157,513	$70
1917	17,839	68,296,287	3,828	1,848,177	104
1918	20,612	76,354,037	3,704	3,269,477	159
1919	33,556	123,704,361	3,687	4,237,673	126
1920	38,113	118,060,710	3,098	3,268,450	86
1921	33,830	92,616,903	2,738	1,866,164	55
CALIFORNIA.					
1916[1]	21,208	$228,324,945	$10,766	$3,595,636	$170
1917	182,232	632,608,546	3,471	20,355,424	112
1918	206,471	701,850,380	3,399	36,070,926	175
1919	266,720	981,170,941	3,679	48,983,856	184
1920	396,973	1,329,006,594	3,348	50,447,505	127
1921	386,082	1,168,021,448	3,025	36,438 432	94

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.
[2] Included in Washington.

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

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
COLORADO.					
1916 [1]	4,435	$53,854,130	$12,143	$1,055,758	$238
1917	40,627	137,853,875	3,393	5,184,948	128
1918	54,160	159,487,951	2,945	5,844,925	108
1919	57,526	191,001,999	3,320	7,196,593	125
1920	74,198	219,277,184	2,955	6,766,900	91
1921	69,676	174,490,980	2,504	3,862,862	55
CONNECTICUT.					
1916 [1]	9,713	$133,858,341	$13,781	$2,824,846	$291
1917	64,472	249,186,724	3,865	10,595,737	164
1918	86,489	295,617,840	3,418	17,690,343	205
1919	110,409	347,929,674	3,151	16,833,829	152
1920	148,195	451,737,702	3,048	15,774,598	106
1921	123,269	343,017,180	2,783	10,633,045	86
DELAWARE.					
1916 [1]	1,346	$57,798,410	$42,941	$3,695,605	$2,746
1917	8,032	56,459,176	7,029	9,350,461	1,164
1918	10,239	48,358,031	4,723	7,158,522	699
1919	16,059	62,901,249	3,917	7,495,453	467
1920	18,937	55,633,321	2,938	2,122,025	112
1921	15,889	43,676,893	2,749	1,284,365	81
DISTRICT OF COLUMBIA.					
1916 [1]	6,808	$67,334,621	$9,891	$1,068,644	$157
1917	33,737	113,499,332	3,364	4,499,820	133
1918	50,776	154,963,835	3,052	8,832,200	174
1919	88,616	234,959,904	2,651	8,869,833	100
1920	109,730	299,802,574	2,732	9,468,632	86
1921	89,966	248,345,804	2,760	7,704,564	86
FLORIDA.					
1916 [1]	1,779	$17,401,202	$9,781	$322,636	$181
1917	15,336	54,378,496	3,546	1,584,917	103
1918	19,102	63,681,401	3,334	2,367,463	124
1919	31,107	107,362,976	5,451	4,363,089	140
1920	42,210	141,105,124	3,343	5,242,705	124
1921	42,249	119,557,316	2,830	2,929,409	69
GEORGIA.					
1916 [1]	3,444	$32,992,965	$9,580	$378,062	$110
1917	38,252	137,775,612	3,601	3,250,342	85
1918	39,073	148,366,439	3,797	7,077,184	181
1919	58,930	219,471,959	3,724	9,134,092	155
1920	73,325	228,619,716	3,118	7,697,693	105
1921	67,719	180,311,466	2,663	3,892,645	57
HAWAII.					
1916 [1]	1,144	$20,362,022	$17,799	$366,802	$321
1917	3,131	21,888,755	6,991	1,174,831	375
1918	4,242	20,054,940	4,728	1,857,352	438
1919	8,136	33,164,366	4,076	2,145,194	264
1920	13,715	55,572,896	4,052	4,075,539	297
1921	11,481	37,840,014	3,296	1,451,776	126

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

IDAHO.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 [1]	756	$7,927,064	$10,486	$140,496	$186
1917	16,414	46,465,514	2,831	839,646	51
1918	19,249	55,954,296	2,907	1,493,518	78
1919	21,448	65,472,540	3,053	1,475,023	69
1920	25,755	67,391,639	2,617	1,086,614	42
1921	22,976	49,737,718	2,165	493,658	21

ILLINOIS.

1916 [1]	37,525	$484,290,833	$12,906	$10,947,250	$292
1917	319,497	1,119,960,600	3,505	49,103,261	154
1918	366,918	1,256,309,485	3,424	84,560,642	230
1919	422,229	1.662,796,441	3,938	99,398,236	235
1920	542,467	1,836,956,942	3,386	85,409,203	157
1921	611,558	1,833,920,436	2,999	68,574,351	112

INDIANA.

1916 [1]	7,004	$74,637,683	$10,656	$1,165,961	$166
1917	85,021	261,265.426	3,073	5,978,782	70
1918	104,581	325,549,440	3,113	11,456,898	110
1919	130,383	417,323,251	3,201	13,541,245	104
1920	189,587	556,061,991	2,933	15,780,124	83
1921	150,300	406,242,138	2,703	8,973,653	60

IOWA.

1916 [1]	8,497	$65,604,874	$7,721	$518,845	$61
1917	114,970	337,283,861	2,934	5,445,816	47
1918	118,933	450,267,585	3,786	15,928,158	134
1919	133,796	527,163,054	3,940	15,807,707	118
1920	183,398	631,560,789	3,444	18,776,990	102
1921	111,483	313,762,935	2,814	5,837,960	52

KANSAS.

1916 [1]	4,290	$39,638,465	$9,240	$555,943	$130
1917	63,065	202,159,002	3,206	5,428,495	86
1918	64,794	218,524,054	3,373	7,880,244	122
1919	76,451	264,971,649	3,466	9,138,315	120
1920	99,255	306,413,429	3,087	8,351,393	84
1921	88,785	217,237,297	2,447	3,392,429	38

KENTUCKY.

1916 [1]	3,887	$38,506,976	$9,907	$384,497	$99
1917	34,692	124,826,244	3,598	2,943,196	85
1918	47,098	166,350,127	3,532	7,918,960	168
1919	59,332	215,977,422	3,640	7,595,384	128
1920	78,258	243,879,230	3,116	7,292,098	93
1921	69,496	192,273,937	2,767	4,297,470	62

LOUISIANA.

1916 [1]	4,517	$51,274,633	$11,351	$778,693	$172
1917	32,317	134,349,180	4,157	4,936,825	153
1918	33,432	137,261,983	4,106	9,353,518	280
1919	52,871	201,753,808	3,815	12,888,655	244
1920	69,340	237,109,145	3,420	9,626,591	139
1921	67,960	197,897,146	2,912	5,304,522	78

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

MAINE.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 [1]	2,823	$30,435,945	$10,781	$371,367	$132
1917	17,112	66,950,710	3,913	2,467,852	144
1918	25,104	84,033,212	3,347	4,263,003	170
1919	34,578	112,562,525	3,255	4,468,876	129
1920	47,717	143,455,545	3,006	4,892,419	103
1921	44,397	124,628,679	2,807	3,974,861	90

MARYLAND.

1916 [1]	9,674	$121,009,054	$12,509	$2,405,523	$249
1917	56,954	244,291,849	4,289	12,325,524	216
1918	80,085	287,423,572	3,589	20,252,137	253
1919	86,373	330,111,972	3,822	21,931,984	254
1920	108,000	390,781,048	3,618	20,257,233	188
1921	112,963	368,691,062	3,264	14,537,303	129

MASSACHUSETTS.

1916 [1]	32,291	$474,292,762	$14,688	$10,892,685	$337
1917	156,111	717,512,002	4,596	44,478,907	285
1918	209,786	868,460,461	4,140	81,307,340	388
1919	268,307	1,090,808,058	4,065	86,566,938	323
1920	401,770	1,368,406,648	3,406	69,368,994	173
1921	388,442	1,153,008,156	2,968	46,534,644	120

MICHIGAN.

1916 [1]	11,448	$162,533,104	$14,198	$3,340,682	$292
1917	111,562	387,824,910	3,476	15,159,388	136
1918	135,349	415,313,164	3,068	22,336,385	165
1919	181,662	665,475,193	3,663	55,958,378	308
1920	305,075	895,679,238	2,936	40,493,261	133
1921	250,147	657,779,854	2,630	24,197,840	97

MINNESOTA.

1916 [1]	7,556	$93,201,384	$12,335	$1,553,282	$206
1917	80,009	275,510,103	3,443	8,356,172	104
1918	84,515	291,074,629	3,444	15,262,760	181
1919	123,914	383,920,683	3,098	15,696,465	127
1920	154,118	453,212,241	2,941	15,169,869	98
1921	124,501	340,833,699	2,738	8,697,117	70

MISSISSIPPI.

1916 [1]	1,440	$14,831,796	$10,300	$195,054	$135
1917	15,382	61,763,713	4,015	2,252,612	146
1918	19,949	70,323,185	3,525	3,542,849	178
1919	23,804	101,262,053	4,254	5,634,901	237
1920	28,022	83,954,352	2,996	2,495,207	89
1921	25,614	60,104,438	2,347	1,069,136	42

MISSOURI.

1916 [1]	12,956	$147,069,303	$11,351	$2,373,327	$183
1917	91,608	362,026,687	3,952	10,880,241	119
1918	110,890	409,013,021	3,688	20,716,692	187
1919	125,248	470,443,311	3,756	22,146,510	177
1920	162,199	548,130,178	3,379	21,877,701	136
1921	172,519	499,911,004	2,898	14,660,351	85

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

MONTANA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 [1]	1,801	$19,467,019	$10,809	$304,448	$169
1917	28,646	81,207,992	2,835	1,548,582	54
1918	34,464	90,091,830	2,614	3,012,902	87
1919	42,593	108,380,657	2,545	2,413,463	57
1920	45,557	109,348,194	2,400	2,033,190	45
1921	36,907	81,527,662	2,209	1,051,863	29

NEBRASKA.

1916 [1]	4,286	$36,559,607	$8,530	$347,778	$81
1917	82,472	251,988,895	3,055	5,285,238	64
1918	96,049	306,053,565	3,186	9,373,582	98
1919	87,344	287,457,592	3,291	8,639,003	99
1920	97,729	306,362,706	3,135	8,363,305	86
1921	71,853	179,905,513	2,504	3,328,145	46

NEVADA.

1916 [1]	364	$2,799,775	$7,692	$18,505	$51
1917	6,623	16,423,316	2,480	241,944	37
1918	7,097	17,826,669	2,512	412,342	58
1919	8,740	20,887,132	2,390	435,002	50
1920	10,381	25,337,934	2,441	390,077	38
1921	9,719	22,455,508	2,310	329,296	34

NEW HAMPSHIRE.

1916 [1]	1,735	$19,557,542	$11,272	$258,173	$149
1917	10,809	42,843,296	3,964	1,517,183	140
1918	17,317	56,889,284	3,285	2,827,724	163
1919	25,601	78,565,318	3,069	2,811,830	110
1920	35,983	100,431,539	2,791	2,720,793	76
1921	32,410	82,352,496	2,541	1,759,290	54

NEW JERSEY.

1916 [1]	19,701	$254,068,880	$12,896	$5,545,231	$281
1917	134,960	521,042,424	3,861	25,710,042	191
1918	185,706	653,112,589	3,517	43,109,648	232
1919	231,757	828,428,672	3,575	47,321,422	204
1920	296,989	977,853,627	3,293	43,275,477	145
1921	269,096	856,856,058	3,184	33,258,294	124

NEW MEXICO.

1916 [1]	813	$7,486,732	$9,209	$83,935	$103
1917	11,616	31,644,721	2,724	713,829	61
1918	13,084	36,591,416	2,797	989,825	76
1919	10,757	31,587,990	2,937	774,470	72
1920	13,656	36,923,120	2,704	612,573	45
1921	11,780	27,838,165	2,363	351,629	30

NEW YORK.

1916 [1]	93,155	$1,922,864,651	$20,641	$77,970,521	$837
1917	489,089	2,774,035,148	5,672	251,785,795	515
1918	559,753	2,719,713,784	4,859	354,263,417	633
1919	683,085	3,436,343,179	5,031	399,792,351	585
1920	1,047,634	4,030,623,696	3,847	286,607,280	274
1921	1,066,637	3,617,757,104	3,392	210,768,379	198

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

NORTH CAROLINA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916[1]	2,207	$24,825,826	$11,249	$560,970	$254
1917	22,977	84,220,131	3,665	2,747,673	120
1918	21,738	89,748,811	4,129	5,575,001	256
1919	37,185	161,613,467	4,346	10,010,348	269
1920	47,342	163,799,887	3,460	9,620,675	203
1921	44,161	127,992,951	2,898	3,760,499	85

NORTH DAKOTA.

1916[1]	1,176	$9,219,055	$7,839	$66,344	$56
1917	20,941	61,233,723	2,924	936,862	45
1918	29,120	89,586,415	3,076	2,219,954	76
1919	27,375	80,190,946	2,929	1,360,509	50
1920	24,209	66,188,434	2,734	1,105,801	46
1921	18,440	43,032,753	2,334	485,783	26

OHIO.

1916[1]	21,774	$318,822,511	$14,642	$7,722,306	$355
1917	190,273	740,406,422	3,891	31,928,937	168
1918	306,918	993,314,432	3,236	55,170,252	180
1919	308,309	1,075,115,926	3,487	56,505,315	183
1920	447,998	1,407,388,003	3,142	56,285,168	126
1921	367,096	1,060,027,926	2,888	33,574,094	91

OKLAHOMA.

1916[1]	2,539	$66,811,462	$26,314	$4,347,797	$1,712
1917	48,758	170,751,358	3,502	5,682,493	117
1918	46,818	163,678,297	3,496	7,649,280	163
1919	61,500	242,184,301	3,938	12,207,129	198
1920	81,785	295,790,791	3,617	13,548,211	166
1921	69,381	191,816,067	2,765	4,206,507	61

OREGON.

1916[1]	2,800	$24,968,572	$8,917	$337,051	$120
1917	25,071	84,746,023	3,380	3,298,630	132
1918	34,592	111,601,050	3,226	6,049,987	175
1919	49,663	166,240,606	3,347	8,232,437	166
1920	67,646	193,652,281	2,863	6,649,011	98
1921	62,804	159,574,639	2,541	4,951,580	79

PENNSYLVANIA.

1916[1]	40,289	$643,243,991	$15,966	$17,612,739	$437
1917	328,171	1,360,802,293	4,147	79,454,848	242
1918	518,729	1,770,848,133	3,414	137,781,370	266
1919	539,172	1,838,002,395	3,409	128,195,161	238
1920	672,746	2,212,178,029	3,288	118,750,989	177
1921	621,103	1,937,291,858	3,119	84,660,220	136

RHODE ISLAND.

1916[1]	3,745	$65,257,163	$17,425	$1,915,104	$511
1917	23,927	112,129,569	4,686	8,805,953	368
1918	32,921	129,630,322	3,938	13,512,766	410
1919	39,936	146,109,811	3,659	11,234,132	281
1920	53,128	180,303,990	3,394	11,685,163	220
1921	48,057	157,568,411	3,279	9,236,328	192

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

SOUTH CAROLINA.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 [1]	1,204	$9,882,947	$8,208	$77,198	$64
1917	22,321	70,917,349	3,177	1,815,909	81
1918	20,239	73,855,345	3,649	2,732,593	135
1919	37,296	142,688,832	3,826	5,192,020	139
1920	33,044	109,246,657	3,306	3,236,875	98
1921	25,160	68,255,825	2,713	1,246,523	50

SOUTH DAKOTA.

1916 [1]	971	$7,474,252	$7,697	$48,563	$50
1917	39,654	109,794,860	2,769	1,171,328	30
1918	45,505	151,725,486	3,334	4,139,239	91
1919	38,614	133,174,792	3,449	3,124,066	81
1920	34,670	103,578,036	2,988	2,228,187	64
1921	21,681	47,087,498	2,172	524,653	24

TENNESSEE.

1916 [1]	4,414	$39,867,675	$9,032	$413,078	$94
1917	31,451	111,964,540	3,560	2,794,197	89
1918	38,232	139,173,691	3,640	6,795,268	178
1919	50,789	193,909,353	3,818	9,082,054	179
1920	65,054	212,600,105	3,268	7,565,009	116
1921	60,949	170,969,895	2,805	3,984,051	65

TEXAS.

1916 [1]	10,514	$113,278,037	$10,774	$2,643,697	$251
1917	95,416	350,297,337	3,671	13,447,453	141
1918	114,500	392,975,557	3,432	21,575,479	188
1919	176,547	643,172,301	3,643	32,302,280	183
1920	224,617	720,720,162	3,209	25,400,849	113
1921	200,188	536,897,427	2,682	12,667,894	63

UTAH.

1916 [1]	1,259	$14,281,206	$11,343	$167,688	$133
1917	14,636	45,044,946	3,078	1,364,652	93
1918	18,517	52,454,404	2,833	1,347,780	73
1919	21,164	61,913,436	2,925	1,270,543	60
1920	30,510	82,278,389	2,697	1,506,781	49
1921	26,128	62,713,461	2,400	842,904	32

VERMONT.

1916 [1]	1,100	$14,628,955	$13,299	$365,004	$332
1917	7,258	29,540,804	4,070	1,459,253	201
1918	9,965	34,063,265	3,418	1,821,823	183
1919	13,569	46,204,506	3,405	2,074,804	153
1920	19,205	59,303,302	3,088	2,259,129	118
1921	17,746	47,561,557	2,680	1,155,767	65

VIRGINIA.

1916 [1]	4,190	$42,216,464	$10,076	$593,304	$142
1917	37,951	130,682,859	3,443	3,929,273	104
1918	51,207	173,104,495	3,380	7,674,725	150
1919	75,966	247,658,373	3,260	9,020,237	119
1920	92,576	273,235,229	2,951	7,404,201	80
1921	76,257	208,331,701	2,732	4,161,116	55

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

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

WASHINGTON.

Year.	Number of returns.	Net income.		Tax.	
		Total.	Average per return.	Total.	Average per return.
1916 [1]	5,360	$49,697,247	$9,272	$776,470	$145
1917	56,322	169,727,615	3,014	4,377,754	78
1918	95,422	266,096,746	2,789	9,743,163	102
1919	114,322	325,920,733	2,851	11,615,795	102
1920	148,067	375,979,893	2,359	9,094,764	61
1921 [2]	115,593	261,400,721	2,261	4,878,295	42

WEST VIRGINIA.

1916 [1]	2,575	$30,170,809	$11,717	$416,386	$162
1917	28,281	106,061,550	3,750	3,303,285	117
1918	48,876	156,557,747	3,203	5,709,295	117
1919	45,168	147,949,092	3,276	5,319,197	118
1920	96,326	287,729,460	2,987	8,517,268	88
1921	75,277	207,157,054	2,752	4,579,113	61

WISCONSIN.

1916 [1]	8,261	$87,614,595	$10,606	$1,253,257	$152
1917	70,554	228,190,253	3,234	5,716,256	81
1918	94,704	290,199,685	3,064	11,382,127	120
1919	105,793	337,851,344	3,194	10,901,097	103
1920	150,452	436,436,810	2,901	13,232,531	88
1921	148,457	379,754,222	2,558	8,971,044	60

WYOMING.

1916 [1]	673	$6,523,787	$9,694	$67,510	$100
1917	7,663	28,855,603	3,766	838,196	109
1918	7,821	26,413,937	3,377	1,272,692	163
1919	18,349	52,463,959	2,859	1,444,063	79
1920	24,594	63,244,529	2,572	1,161,320	47
1921	22,413	51,051,629	2,278	783,257	35

[1] The figures for 1916 are compiled from returns reporting net income of $3,000 and over, whereas for the subsequent years they are from returns of $1,000 and over.

[2] Includes Alaska.

TABLE 15.—*Personal returns by counties, calendar year 1921.*

ALABAMA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Autauga	100	Dallas	1,418	Marion	38
Baldwin	151	De Kalb	70	Marshall	135
Barbour	216	Elmore	164	Mobile	5,203
Bibb	186	Escambia	212	Monroe	69
Blount	57	Etowah	904	Montgomery	4,601
Bullock	71	Fayette	76	Morgan	1,098
Butler	234	Franklin	64	Perry	159
Calhoun	905	Geneva	86	Pickens	98
Chambers	181	Greene	57	Pike	294
Cherokee	48	Hale	119	Randolph	76
Chilton	121	Henry	58	Russell	61
Choctaw	63	Houston	387	St. Clair	132
Clarke	87	Jackson	115	Shelby	235
Clay	29	Jefferson	18,190	Sumter	175
Cleburne	40	Lamar	36	Talladega	434
Coffee	95	Lauderdale	483	Tallapoosa	103
Colbert	612	Lawrence	62	Tuscaloosa	973
Conecuh	102	Lee	330	Walker	973
Coosa	20	Limestone	140	Washington	19
Covington	296	Lowndes	63	Wilcox	92
Crenshaw	57	Macon	85	Winston	74
Cullman	159	Madison	660		
Dale	82	Marengo	276	Total	43,009

ARIZONA.

Apache	92	Maricopa	4,892	Yavapai	2,354
Cochise	2,694	Mohave	567	Yuma	695
Coconino	638	Navajo	878		
Gila	1,346	Pima	2,763	Total	18,477
Graham	150	Pinal	329		
Greenlee	445	Santa Cruz	634		

ARKANSAS.

Arkansas	625	Grant	31	Perry	26
Ashley	272	Greene	466	Phillips	1,386
Baxter	94	Hempstead	379	Pike	70
Benton	516	Hot Spring	163	Poinsett	325
Boone	118	Howard	158	Polk	112
Bradley	195	Independence	233	Pope	237
Calhoun	82	Izard	22	Prairie	143
Carroll	111	Jackson	356	Pulaski	8,801
Chicot	256	Jefferson	2,241	Randolph	75
Clark	350	Johnson	149	St. Francis	338
Clay	197	Lafayette	237	Saline	144
Cleburne	53	Lawrence	317	Scott	23
Cleveland	49	Lee	287	Searcy	19
Columbia	189	Lincoln	73	Sebastian	2,879
Conway	146	Little River	144	Sevier	266
Craighead	753	Logan	151	Sharp	23
Crawford	502	Lonoke	341	Stone	9
Crittenden	342	Madison	22	Union	1,994
Cross	301	Marion	10	Van Buren	6
Dallas	207	Miller	874	Washington	599
Desha	499	Mississippi	711	White	379
Drew	239	Monroe	314	Woodruff	256
Faulkner	192	Montgomery	16	Yell	118
Franklin	131	Nevada	130		
Fulton	36	Newton	2	Total	33,830
Garland	952	Ouachita	371		

CALIFORNIA.

Alameda	39,306	Mariposa	168	Santa Clara	8,991
Alpine	1	Mendocino	Not reported.	Santa Cruz	1,951
Amador	305	Merced	1,463	Shasta	857
Butte	1,899	Modoc	143	Sierra	114
Calaveras	257	Mono	22	Siskiyou	1,866
Colusa	664	Monterey	1,848	Solano	4,484
Contra Costa	6,042	Napa	1,062	Sonoma	3,135
Del Norte	197	Nevada	746	Stanislaus	2,495
Eldorando	268	Orange	7,548	Sutter	522
Fresno	12,623	Placer	2,158	Tehama	528
Glenn	648	Plumas	508	Trinity	87
Humboldt	3,081	Riverside	3,168	Tulare	3,762
Imperial	2,100	Sacramento	10,733	Tuolumne	592
Inyo	384	San Benito	518	Ventura	2,879
Kern	11,356	San Bernardino	3,710	Yolo	1,100
Kings	1,365	San Diego	8,103	Yuba	1,131
Lake	113	San Francisco	78,355	Miscellaneous	5,583
Lassen	654	San Joaquin	8,132		
Los Angeles	122,133	San Luis Obispo	1,893	Total	386,082
Madera	509	San Mateo	3,702		
Marin	3,072	Santa Barbara	5,048		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

COLORADO.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Adams	621	Garfield	336	Otero	1,698
Alamosa	437	Gilpin	68	Ouray	203
Arapahoe	361	Grand	163	Park	104
Archuleta	60	Gunnison	620	Phillips	197
Baca	78	Hinsdale	6	Pitkin	131
Bent	262	Huerfano	1,045	Prowers	551
Boulder	1,665	Jackson	48	Pueblo	4,263
Chaffee	652	Jefferson	793	Rio Blanco	77
Cheyenne	108	Kiowa	76	Rio Grande	393
Clear Creek	116	Kit Carson	299	Routt	513
Conejos	97	Lake	484	Saguache	181
Costilla	48	La Plata	667	San Juan	79
Crowley	Not reported.	Larimer	1,433	San Miguel	433
Custer	77	Las Animas	3,184	Sedgwick	125
Delta	453	Lincoln	422	Summit	104
Denver	33,550	Logan	823	Teller	459
Dolores	25	Mesa	1,284	Washington	193
Douglas	191	Mineral	24	Weld	2,454
Eagle	248	Moffat	155	Yuma	403
Elbert	135	Montezuma	134		
El Paso	3,683	Montrose	467	Total	69,676
Fremont	1,072	Morgan	645		

CONNECTICUT.

Fairfield	27,111	New London	7,883
Hartford	35,291	Tolland	1,769
Litchfield	4,567	Windham	3,714
Middlesex	3,805		
New Haven	39,129	Total	123,269

DELAWARE.

Kent	818
New Castle	13,891
Sussex	1,180
Total	15,889

FLORIDA.

Alachua	619	Hardee	155	Osceola	179
Baker	34	Hernando	99	Palm Beach	1,080
Bay	186	Highlands	99	Pasco	135
Bradford	67	Hillsborough	5,610	Pinellas	1,628
Brevard	490	Holmes	39	Polk	1,959
Broward	135	Jackson	170	Putnam	560
Calhoun	47	Jefferson	5	Saint Johns	827
Charlotte	73	Lafayette	27	Saint Lucie	439
Citrus	114	Lake	427	Santa Rosa	104
Clay	114	Lee	347	Sarasota	122
Columbia	172	Leon	295	Seminole	710
Dade	4,503	Levy	123	Sumter	40
De Soto	729	Liberty	15	Suwanee	183
Dixie	15	Madison	113	Taylor	189
Duval	11,478	Manatee	393	Union	23
Escambia	2,649	Marion	437	Volusia	1,466
Flagler	28	Monroe	600	Wakulla	4
Franklin	76	Nassau	196	Walton	113
Gadsden	278	Okaloosa	49	Washington	76
Glades	40	Okeechobee	67		
Hamilton	65	Orange	1,240	Total	42,249

GEORGIA.

Appling	29	Candler	19	Dawson	3
Atkinson	18	Carroll	200	Decatur	253
Bacon	7	Catoosa	38	Dekalb	1,292
Baker	2	Charlton	29	Dodge	91
Baldwin	124	Chatham	8,014	Dooly	54
Banks	15	Chattahoochee	329	Dougherty	780
Barrow	108	Chattooga	51	Douglas	37
Bartow	305	Cherokee	106	Early	62
Ben Hill	194	Clarke	1,057	Echols	12
Berrien	18	Clay	15	Effingham	59
Bibb	5,069	Clayton	106	Elbert	203
Bleckley	45	Clinch	23	Emanuel	43
Brantley	14	Cobb	613	Evans	32
Brooks	135	Coffee	106	Fannin	27
Bryan	20	Colquitt	259	Fayette	26
Bulloch	124	Columbia	17	Floyd	787
Burke	147	Cook	16	Forsyth	5
Butts	65	Coweta	358	Franklin	90
Calhoun	41	Crawford	8	Fulton	28,380
Camden	47	Crisp	208	Gilmer	9
Campbell	77	Dade	9	Glascock	4

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

GEORGIA—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Glynn	573	Macon	144	Sumter	463
Gordon	91	Madison	72	Talbot	53
Grady	57	Marion	28	Taliaferro	33
Greene	100	Meriwether	141	Tattnall	31
Gwinnett	201	Miller	11	Taylor	49
Habersham	106	Milton	2	Telfair	74
Hall	298	Mitchell	128	Terrell	114
Hancock	63	Monroe	98	Thomas	439
Haralson	59	Montgomery	19	Tift	151
Harris	40	Morgan	138	Toombs	93
Hart	78	Murray	13	Towns	1
Heard	1	Muskogee	2,590	Treutlen	17
Henry	89	Newton	178	Troup	656
Houston	209	Oconee	25	Turner	50
Irwin	26	Oglethorpe	33	Twiggs	10
Jackson	103	Paulding	21	Union	Not reported.
Jasper	90	Pickens	44	Upson	97
Jeff Davis	22	Pierce	46	Walker	106
Jefferson	103	Pike	84	Walton	195
Jenkins	62	Polk	320	Ware	822
Johnson	19	Pulaski	71	Warren	74
Jones	24	Putnam	63	Washington	166
Lamar	98	Quitman	4	Wayne	94
Lanier	9	Rabun	31	Webster	11
Laurens	201	Randolph	124	Wheeler	9
Lee	19	Richmond	4,367	White	12
Liberty	31	Rockdale	72	Whitfield	207
Lincoln	18	Schley	23	Wilcox	39
Long	4	Screven	57	Wilkes	134
Lowndes	548	Seminole	21	Wilkinson	65
Lumpkin	9	Spalding	390	Worth	61
McDuffie	55	Stephens	111		
McIntosh	26	Stewart	58	Total	67,719

HAWAII.

Hawaii	1,263
Honolulu	8,459
Kalawao	Not reported.
Kauai	558
Maui	1,201
Total	11,481

IDAHO.

Ada	3,597	Clark	61	Madison	150
Adams	39	Clearwater	120	Minidoka	210
Bannock	3,457	Custer	105	Nez Perce	1,112
Bear Lake	400	Elmore	465	Oneida	65
Benewah	440	Franklin	110	Owyhee	85
Bingham	440	Fremont	260	Payette	290
Blaine	150	Gem	250	Power	88
Boise	105	Gooding	220	Shoshone	2,040
Bonner	560	Idaho	240	Teton	26
Bonneville	1,013	Jefferson	120	Twin Falls	1,160
Boundary	210	Jerome	160	Valley	95
Butte	50	Kootenai	1,142	Washington	320
Camas	33	Latah	680		
Canyon	1,902	Lemhi	160	Total	22,976
Caribou	51	Lewis	210		
Cassia	395	Lincoln	190		

ILLINOIS.

Adams	3,000	Dupage	6,372	Jo Daviess	795
Alexander	1,162	Edgar	878	Johnson	155
Bond	320	Edwards	78	Kane	10,675
Boone	476	Effingham	433	Kankakee	2,160
Brown	159	Fayette	300	Kendall	241
Bureau	1,791	Ford	675	Knox	3,404
Calhoun	93	Franklin	3,871	Lake	6,100
Carroll	1,209	Fulton	1,463	La Salle	5,941
Cass	1,275	Gallatin	151	Lawrence	737
Champaign	3,700	Greene	923	Lee	1,205
Christian	1,900	Grundy	656	Livingston	1,725
Clark	375	Hamilton	100	Logan	1,453
Clay	318	Hancock	853	McDonough	1,003
Clinton	608	Hardin	77	McHenry	2,269
Coles	1,987	Henderson	212	McLean	4,950
Cook	420,631	Henry	2,262	Macon	5,320
Crawford	750	Iroquois	1,180	Macoupin	3,880
Cumberland	143	Jackson	1,643	Madison	7,013
De Kalb	1,699	Jasper	152	Marion	2,453
Dewitt	1,312	Jefferson	489	Marshall	520
Douglas	1,043	Jersey	300	Mason	715

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

ILLINOIS—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Massac	219	Putnam	188	Vermilion	5,850
Menard	487	Randolph	1,011	Wabash	515
Mercer	641	Richland	225	Warren	1,069
Monroe	357	Rock Island	6,868	Washington	290
Montgomery	1,413	St. Clair	9,664	Wayne	178
Morgan	1,413	Saline	1,793	White	290
Moultrie	401	Sangamon	8,979	Whiteside	2,411
Ogle	896	Schuyler	283	Will	5,808
Peoria	10,296	Scott	399	Williamson	3,975
Perry	1,093	Shelby	599	Winnebago	6,407
Piatt	713	Stark	290	Woodford	1,042
Pike	578	Stephenson	2,256		
Pope	68	Tazewell	2,082	Total	611,558
Pulaski	505	Union	273		

INDIANA.

Adams	436	Henry	698	Posey	299
Allen	10,597	Howard	1,873	Pulaski	141
Bartholomew	571	Huntington	1,413	Putnam	403
Benton	368	Jackson	598	Randolph	521
Blackford	315	Jasper	237	Ripley	276
Boone	497	Jay	474	Rush	379
Brown	19	Jefferson	289	St. Joseph	11,451
Carroll	244	Jennings	171	Scott	53
Cass	2,091	Johnson	422	Shelby	644
Clark	1,075	Knox	1,844	Spencer	132
Clay	877	Kosciusko	533	Starke	226
Clinton	1,057	Lagrange	188	Steuben	265
Crawford	85	Lake	15,594	Sullivan	1,067
Daviess	871	Laporte	2,710	Switzerland	41
Dearborn	524	Lawrence	962	Tippecanoe	2,649
Decatur	401	Madison	2,194	Tipton	436
Dekalb	987	Marion	34,317	Union	193
Delaware	2,439	Marshall	674	Vanderburg	7,162
Dubois	314	Martin	73	Vermilion	1,756
Elkhart	4,193	Miami	1,319	Vigo	7,906
Fayette	970	Monroe	850	Wabash	878
Floyd	1,731	Montgomery	893	Warren	170
Fountain	423	Morgan	338	Warrick	367
Franklin	178	Newton	324	Washington	117
Fulton	315	Noble	607	Wayne	2,744
Gibson	947	Ohio	20	Wells	448
Grant	1,462	Orange	258	White	288
Greene	1,757	Owen	165	Whitley	327
Hamilton	489	Parke	303		
Hancock	406	Perry	195	Total	150,300
Harrison	125	Pike	354		
Hendricks	322	Porter	985		

IOWA.

Adair	301	Franklin	393	Montgomery	777
Adams	180	Fremont	482	Muscatine	1,360
Allamakee	450	Greene	465	O'Brien	840
Appanoose	874	Grundy	320	Osceola	290
Audubon	341	Guthrie	486	Page	830
Benton	840	Hamilton	890	Palo Alto	294
Blackhawk	3,739	Hancock	396	Plymouth	1,020
Boone	1,635	Hardin	955	Pocahontas	547
Bremer	636	Harrison	858	Polk	12,526
Buchanan	538	Henry	687	Pottawattamie	4,596
Buena Vista	740	Howard	277	Poweskiek	620
Butler	561	Humboldt	450	Ringgold	156
Calhoun	685	Ida	840	Sac	800
Carroll	1,065	Iowa	325	Scott	6,138
Cass	861	Jackson	843	Shelby	516
Cedar	640	Jasper	915	Sioux	980
Cerro Gordo	1,853	Jefferson	522	Story	1,005
Cherokee	900	Johnson	887	Tama	640
Chickasaw	311	Jones	306	Taylor	246
Clarke	131	Keokuk	608	Union	826
Clay	550	Kossuth	603	Van Buren	210
Clayton	919	Lee	2,079	Wapello	2,042
Clinton	3,156	Linn	4,464	Warren	340
Crawford	1,027	Louisa	312	Washington	1,007
Dallas	954	Lucas	410	Wayne	191
Davis	186	Lyon	520	Webster	2,385
Decatur	211	Madison	245	Winnebago	315
Delaware	550	Mahaska	1,036	Winneshiek	677
Des Moines	2,424	Marion	659	Woodbury	7,547
Dickinson	280	Marshall	1,379	Worth	289
Dubuque	4,076	Mills	564	Wright	1,153
Emmet	599	Mitchell	425		
Fayette	1,417	Monona	500	Total	111,483
Floyd	693	Monroe	896		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

KANSAS.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Allen	700	Greenwood	445	Pawnee	360
Anderson	220	Hamilton	90	Phillips	365
Atchison	1,320	Harper	445	Pottawatomie	460
Barber	260	Harvey	1,450	Pratt	770
Barton	1,120	Haskell	20	Rawlins	410
Bourbon	950	Hodgeman	80	Reno	2,180
Brown	760	Jackson	305	Republic	500
Butler	2,700	Jefferson	375	Rice	545
Chase	170	Jewell	227	Riley	1,010
Chautauqua	340	Johnson	500	Rooks	410
Cherokee	780	Kearney	30	Rush	285
Cheyenne	205	Kingman	177	Russell	280
Clark	170	Kiowa	197	Saline	2,330
Clay	590	Labette	2,030	Scott	90
Cloud	740	Lane	90	Sedgwick	10,095
Coffey	300	Leavenworth	1,605	Seward	320
Comanche	160	Lincoln	205	Shawnee	7,787
Cowley	2,780	Linn	205	Sheridan	140
Crawford	3,212	Logan	160	Sherman	335
Decatur	340	Lyon	1,495	Smith	320
Dickinson	1,810	McPherson	1,200	Stafford	455
Doniphan	330	Marion	960	Stanton	9
Douglas	1,020	Marshall	1,020	Stevens	30
Edwards	465	Meade	160	Sumner	1,380
Elk	180	Miami	825	Thomas	310
Ellis	545	Mitchell	500	Trego	115
Ellsworth	470	Montgomery	3,212	Wabaunsee	260
Finney	250	Morris	320	Wallace	120
Ford	1,020	Morton	80	Washington	320
Franklin	470	Nemaha	370	Wichita	30
Geary	805	Neosho	1,290	Wilson	905
Gove	200	Ness	207	Woodson	170
Graham	195	Norton	310	Wyandotte	8,347
Grant	53	Osage	385		
Gray	125	Osborne	365	Total	88,785
Greeley	45	Ottawa	207		

KENTUCKY.

Adair	20	Graves	301	Menifee	4
Allen	96	Grayson	82	Mercer	179
Anderson	115	Green	11	Metcalfe	1
Ballard	48	Greenup	501	Monroe	16
Barren	177	Hancock	33	Montgomery	298
Bath	70	Hardin	420	Morgan	32
Bell	979	Harlan	1,277	Muhlenberg	842
Boone	96	Harrison	323	Nelson	221
Bourbon	934	Hart	33	Nicholas	106
Boyd	1,625	Henderson	529	Ohio	220
Boyle	706	Henry	132	Oldham	169
Bracken	119	Hickman	37	Owen	38
Breathitt	178	Hopkins	880	Owsley	5
Breckinridge	138	Jackson	9	Pendleton	100
Bullitt	166	Jefferson	25,718	Perry	1,103
Butler	20	Jessamine	184	Pike	762
Caldwell	276	Johnson	271	Powell	24
Calloway	81	Kenton	6,569	Pulaski	372
Campbell	4,546	Knott	16	Rockcastle	86
Carlisle	26	Knox	182	Robertson	4
Carroll	126	Larue	35	Rowan	50
Carter	105	Laurel	70	Russell	4
Casey	5	Lawrence	115	Scott	268
Christian	658	Lee	155	Shelby	344
Clark	761	Leslie	4	Simpson	100
Clay	17	Letcher	448	Spencer	33
Clinton	5	Lewis	59	Taylor	61
Crittenden	51	Lincoln	119	Todd	130
Cumberland	14	Livingston	21	Trigg	40
Daviess	876	Logan	315	Trimble	20
Edmonson	31	Lyon	43	Union	316
Elliott	3	McCracken	1,808	Warren	941
Estill	770	McCreary	133	Washington	87
Fayette	3,510	McLean	39	Wayne	70
Fleming	68	Madison	421	Webster	303
Floyd	250	Magoffin	57	Whitley	897
Franklin	557	Marion	160	Wolfe	54
Fulton	427	Marshall	59	Woodford	228
Gallatin	35	Martin	28		
Garrard	124	Mason	442	Total	69,496
Grant	101	Meade	19		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

LOUISIANA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Acadia	659	Iberia	493	Saint Charles	279
Allen	452	Iberville	388	Saint Helena	8
Ascension	237	Jackson	78	Saint James	300
Assumption	169	Jefferson	671	Saint John The Baptist	178
Avoyelles	207	Jefferson Davis	348	Saint Landry	366
Beauregard	549	Lafayette	706	Saint Martin	93
Bienville	195	Lafourche	349	Saint Mary	580
Bossier	217	La Salle	124	Saint Tammany	382
Caddo	7,826	Lincoln	294	Tangipahoa	641
Calcasieu	1,903	Livingston	49	Tensas	68
Caldwell	84	Madison	130	Terrebonne	285
Cameron	9	Morehouse	159	Union	66
Catahoula	52	Natchitoches	318	Vermilion	226
Claiborne	1,249	Orleans	35,267	Vernon	476
Concordia	195	Ouachita	1,405	Washington	493
De Soto	530	Plaquemines	146	Webster	428
East Baton Rouge	3,329	Pointe Coupee	224	West Baton Rouge	226
East Carroll	148	Rapides	2,205	West Carroll	24
East Feliciana	90	Red River	188	West Feliciana	71
Evangeline	85	Richland	172	Winn	263
Franklin	166	Sabine	279		
Grant	138	Saint Bernard	25	Total	67,960

MAINE.

Androscoggin	5,329	Knox	1,200	Somerset	1,444
Aroostook	2,550	Lincoln	375	Waldo	525
Cumberland	12,393	Oxford	1,538	Washington	1,088
Franklin	600	Penobscot	5,599	York	4,608
Hancock	900	Piscataquis	1,016		
Kennebec	4,144	Sagadahoc	1,088	Total	44,397

MARYLAND.

Allegany	4,604	Frederick	1,571	Somerset	250
Anne Arundel	2,219	Garrett	229	Talbot	359
Baltimore	4,852	Harford	1,076	Washington	2,319
Calvert	52	Howard	387	Wicomico	466
Caroline	243	Kent	310	Worcester	329
Carroll	707	Montgomery	2,353	City of Baltimore	56,733
Cecil	885	Prince Georges	2,570	Miscellaneous and foreign	29,470
Charles	314	Queen Annes	194		
Dorchester	375	St. Marys	96	Total	112,963

MASSACHUSETTS.

Barnstable	1,032	Hampden	28,200	Suffolk	101,870
Berkshire	8,313	Hampshire	2,949	Worcester	41,583
Bristol	25,517	Middlesex	82,289		
Dukes	132	Nantucket	169	Total	388,442
Essex	47,319	Norfolk	29,233		
Franklin	3,511	Plymouth	16,325		

MICHIGAN

Alcona	42	Hillsdale	536	Montcalm	800
Alger	300	Houghton	2,100	Montmorency	34
Allegan	1,000	Huron	492	Muskegon	3,375
Alpena	634	Ingham	5,698	Newaygo	300
Antrim	200	Ionia	1,200	Oakland	5,318
Arenac	183	Iosco	197	Oceana	300
Baraga	150	Iron	750	Ogemaw	67
Barry	435	Isabella	349	Ontonagon	200
Bay	3,716	Jackson	5,527	Osceola	250
Benzie	200	Kalamazoo	6,488	Oscoda	9
Berrien	3,925	Kalkaska	50	Otsego	104
Branch	505	Kent	17,541	Ottawa	2,000
Calhoun	5,109	Keweenaw	100	Presque Isle	203
Cass	600	Lake	40	Roscommon	18
Charlevoix	425	Lapeer	365	Saginaw	6,350
Cheboygan	270	Leelanau	75	Saint Clair	3,459
Chippewa	1,000	Lenawee	1,294	Saint Joseph	1,200
Clare	114	Livingston	308	Sanilac	274
Clinton	314	Luce	120	Schoolcraft	375
Crawford	164	Mackinac	200	Shiawassee	1,396
Delta	1,800	Macomb	1,699	Tuscola	451
Dickinson	1,000	Manistee	600	Van Buren	975
Eaton	715	Marquette	2,600	Washtenaw	2,912
Emmet	550	Mason	600	Wayne	128,962
Genesee	6,820	Mecosta	375	Wexford	750
Gladwin	95	Menominee	850	Miscellaneous	4,899
Gobebic	1,800	Midland	333		
Grand Traverse	675	Missaukee	70	Total	250,147
Gratiot	581	Monroe	1,287		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

MINNESOTA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Aitkin	152	Itasca	1,033	Ramsay	26,114
Anoka	256	Jackson	279	Red Lake	67
Becker	329	Kanabec	53	Redwood	313
Beltrami	546	Kandiyohi	596	Renville	351
Benton	125	Kittson	124	Rice	911
Big Stone	235	Koochiching	431	Rock	301
Blue Earth	1,324	Lac Qui Parle	150	Roseau	92
Brown	568	Lake	669	St. Louis	15,962
Carlton	658	Lesueur	398	Scott	300
Carver	320	Lincoln	124	Sherburne	83
Cass	209	Lyon	488	Sibley	158
Chippewa	392	McLeod	353	Stearns	1,644
Chisago	222	Mahnomen	63	Steele	52
Clay	867	Marshall	204	Stevens	158
Clearwater	66	Martin	491	Swift	429
Cook	15	Meeker	268	Todd	420
Cottonwood	178	Mille Lacs	182	Traverse	117
Crow Wing	940	Morrison	450	Wabasha	588
Dakota	949	Mower	1,026	Wadena	205
Dodge	184	Murray	113	Waseca	440
Douglas	359	Nicollet	180	Washington	674
Faribault	923	Nobles	408	Watonwan	429
Fillmore	427	Norman	172	Wilkin	696
Freeborn	931	Olmsted	1,608	Winona	1,677
Goodhue	988	Otter Tail	767	Wright	639
Grant	163	Pennington	344	Yellow Medicine	275
Hennepin	45,807	Pine	216		
Houston	162	Pipestone	543	Total	124,501
Hubbard	80	Polk	988		
Isanti	111	Pope	199		

MISSISSIPPI.

Adams	750	Itawamba	Not reported.	Pike	1,202
Alcorn	268	Jackson	258	Pontotoc	47
Amite	57	Jasper	50	Prentiss	98
Attala	86	Jefferson	77	Quitman	136
Benton	10	Jefferson Davis	18	Rankin	42
Bolivar	828	Jones	838	Scott	63
Calhoun	18	Kemper	35	Sharkey	152
Carroll	54	Lafayette	76	Simpson	94
Chickasaw	173	Lamar	144	Smith	5
Choctaw	38	Lauderdale	2,311	Stone	42
Claiborne	89	Lawrence	42	Sunflower	473
Clarke	142	Leake	13	Tallahatchie	335
Clay	160	Lee	300	Tate	91
Coahoma	1,213	Leflore	916	Tippah	56
Copiah	248	Lincoln	312	Tishomingo	39
Covington	78	Lowndes	475	Tunica	180
De Soto	124	Madison	288	Union	147
Forrest	927	Marion	167	Walthall	72
Franklin	61	Marshall	145	Warren	2,206
George	19	Monroe	305	Washington	1,469
Greene	80	Montgomery	143	Wayne	71
Grenada	219	Neshoba	61	Webster	40
Hancock	151	Newton	131	Wilkinson	61
Harrison	950	Noxubee	142	Winston	89
Hinds	2,408	Oktibbeha	102	Yalobusha	359
Holmes	452	Panola	206	Yazoo	409
Humphreys	197	Pearl River	199		
Issaquena	26	Perry	56	Total	25,614

MISSOURI.

Adair	672	Clark	103	Howard	337
Andrew	130	Clay	610	Howell	190
Atchison	290	Clinton	370	Iron	62
Audrain	552	Cole	730	Jackson	39,915
Barry	460	Cooper	325	Jasper	2,685
Barton	310	Crawford	57	Jefferson	823
Bates	400	Dade	80	Johnson	400
Benton	70	Dallas	15	Knox	103
Bollinger	38	Daviess	140	Laclede	95
Boone	703	Dekalb	150	Lafayette	890
Buchanan	6,470	Dent	70	Lawrence	250
Butler	468	Douglas	20	Lewis	190
Caldwell	150	Dunklin	283	Lincoln	170
Callaway	264	Franklin	602	Linn	994
Camden	10	Gasconade	107	Livingston	380
Cape Girardeau	876	Gentry	330	McDonald	80
Carroll	380	Greene	1,260	Macon	546
Carter	20	Grundy	530	Madison	80
Cass	320	Harrison	180	Maries	21
Cedar	60	Henry	490	Marion	1,566
Chariton	280	Hickory	6	Mercer	55
Christian	50	Holt	250	Miller	205

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

MISSOURI—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Mississippi	245	Polk	100	Shannon	17
Moniteau	175	Pulaski	63	Shelby	148
Monroe	196	Putnam	90	Stoddard	163
Montgomery	209	Ralls	77	Stone	83
Morgan	60	Randolph	1,618	Sullivan	330
New Madrid	220	Ray	460	Taney	70
Newton	210	Reynolds	32	Texas	40
Nodaway	440	Ripley	40	Vernon	490
Oregon	144	St. Charles	633	Warren	100
Osage	60	St. Clair	70	Washington	72
Ozark	1	Ste. Genevieve	145	Wayne	109
Pemiscot	327	St. Francois	845	Webster	100
Perry	105	St. Louis	7,374	Worth	80
Pettis	1,480	Saline	960	Wright	110
Phelps	220	Schuyler	79	City of St. Louis	82,709
Pike	365	Scotland	74		
Platte	240	Scott	823	Total	172,519

MONTANA.

Beaverhead	571	Granite	264	Ravalli	273
Big Horn	203	Hill	744	Richland	171
Blaine	172	Jefferson	165	Roosevelt	403
Broadwater	96	Judith Basin	188	Rosebud	366
Carbon	1,090	Lewis and Clark	2,506	Sanders	182
Carter	39	Liberty	21	Sheridan	131
Cascade	4,303	Lincoln	415	Silver Bow	7,028
Chouteau	198	McCone	21	Stillwater	127
Custer	950	Madison	177	Sweet Grass	111
Daniels	82	Meagher	134	Teton	109
Dawson	630	Mineral	156	Toole	166
Deerlodge	738	Missoula	3,204	Treasure	29
Fallon	75	Musselshell	1,264	Valley	217
Fergus	1,269	Park	1,084	Wheatland	373
Flathead	1,197	Phillips	191	Wibaux	45
Gallatin	903	Pondera	165	Yellowstone	2,927
Garfield	36	Powder River	42		
Glacier	174	Powell	665	Total	36,907
Golden Valley	52	Prairie	65		

NEBRASKA.

Adams	1,140	Furnas	417	Nuckolls	470
Antelope	268	Gage	1,289	Otoe	796
Arthur	8	Garden	92	Pawnee	143
Banner	6	Garfield	42	Perkins	91
Blaine	10	Gosper	47	Phelps	439
Boone	340	Grant	88	Pierce	256
Box Butte	486	Greeley	151	Platte	829
Boyd	115	Hall	1,786	Polk	293
Brown	147	Hamilton	407	Redwillow	811
Buffalo	995	Harlan	209	Richardson	743
Burt	479	Hayes	19	Rock	39
Butler	737	Hitchcock	153	Saline	920
Cass	815	Holt	225	Sarpy	283
Cedar	529	Hooker	27	Saunders	833
Chase	203	Howard	254	Scotts Bluff	851
Cherry	224	Jefferson	945	Seward	605
Cheyenne	364	Johnson	225	Sheridan	248
Clay	348	Kearney	310	Sherman	122
Colfax	427	Keith	183	Sioux	63
Cuming	657	Keyapaha	28	Stanton	248
Custer	433	Kimball	155	Thayer	489
Dakota	215	Knox	593	Thomas	33
Dawes	643	Lancaster	7,542	Thurston	219
Dawson	523	Lincoln	1,102	Valley	231
Deuel	112	Logan	35	Washington	413
Dixon	478	Loup	8	Wayne	412
Dodge	1,810	McPherson	7	Webster	281
Douglas	27,596	Madison	1,612	Wheeler	13
Dundy	109	Merrick	353	York	520
Fillmore	328	Morrill	297		
Franklin	322	Nance	151	Total	71,853
Frontier	154	Nemaha	386		

NEVADA.

Churchill	238	Lander	203	Storey	246
Clark	713	Lincoln	120	Washoe	3,917
Douglas	192	Lyon	406	White Pine	440
Elko	974	Mineral	122		
Esmeralda	211	Nye	1,039	Total	9,719
Eureka	127	Ormsby	80		
Humboldt	387	Pershing	304		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

NEW HAMPSHIRE.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Belknap	1,182	Grafton	2,931	Strafford	2,691
Carroll	463	Hillsborough	11,706	Sullivan	1,229
Cheshire	1,888	Merrimack	4,014		
Coos	2,214	Rockingham	4,092	Total	32,410

NEW JERSEY.

Atlantic	5,420	Hudson	56,048	Salem	1,810
Bergen	20,104	Hunterdon	1,349	Somerset	2,463
Burlington	4,870	Mercer	12,870	Sussex	893
Camden	15,664	Middlesex	11,013	Union	23,610
Cape May	1,255	Monmouth	6,270	Warren	2,919
Cumberland	2,680	Morris	6,803		
Essex	70,307	Ocean	1,150	Total	269,096
Gloucester	3,234	Passaic	18,364		

NEW MEXICO.

Bernalillo	2,581	Hidalgo	121	San Juan	72
Catron	57	Lea	28	San Miguel	729
Chaves	465	Lincoln	227	Santa Fe	530
Colfax	2,021	Luna	303	Sierra	56
Curry	633	McKinley	829	Socorro	268
De Baca	37	Mora	66	Taos	64
Dona Ana	268	Otero	154	Torrance	109
Eddy	267	Quay	397	Union	167
Grant	640	Rio Arriba	182	Valencia	288
Guadalupe	91	Roosevelt	57		
Harding	36	Sandoval	37	Total	11,780

NEW YORK.

Albany	14,625	Jefferson	4,789	St. Lawrence	2,964
Allegany	1,243	Kings	195,086	Saratoga	3,445
Bronx	33,750	Lewis	675	Schenectady	9,525
Broome	10,875	Livingston	1,693	Schoharie	600
Cattaraugus	4,982	Madison	2,251	Schuyler	412
Cayuga	3,412	Monroe	34,655	Seneca	749
Chautauqua	6,737	Montgomery	4,125	Steuben	4,445
Chemung	4,914	Nassau	16,361	Suffolk	6,655
Chenango	1,688	New York	412,490	Sullivan	1,100
Clinton	1,269	Niagara	9,707	Tioga	975
Columbia	1,950	Oneida	12,601	Tompkins	2,675
Cortland	1,708	Onondaga	26,338	Ulster	3,375
Delaware	1,351	Ontario	3,008	Warren	1,800
Dutchess	5,275	Orange	9,150	Washington	1,950
Erie	60,939	Orleans	1,125	Wayne	1,875
Essex	1,080	Oswego	3,281	Westchester	31,950
Franklin	1,912	Otsego	2,736	Wyoming	1,023
Fulton	2,250	Putnam	605	Yates	1,023
Genesee	1,794	Queens	42,894	Miscellaneous	22,689
Greene	825	Rensselaer	7,650		
Hamilton	40	Richmond	6,818	Total	1,066,637
Herkimer	3,750	Rockland	3,000		

NORTH CAROLINA.

Alamance	575	Franklin	100	Pamlico	20
Alexander	50	Gaston	865	Pasquotank	455
Alleghany	10	Gates	20	Pender	30
Anson	175	Graham	10	Perquimans	70
Ashe	25	Granville	245	Person	125
Avery	30	Greene	35	Pitt	600
Beaufort	430	Guilford	3,686	Polk	60
Bertie	60	Halifax	670	Randolph	165
Bladen	60	Harnett	155	Richmond	615
Brunswick	60	Haywood	295	Robeson	455
Buncombe	3,116	Henderson	250	Rockingham	670
Burke	190	Hertford	50	Rowan	1,420
Cabarrus	450	Hoke	40	Rutherford	220
Caldwell	160	Hyde	20	Sampson	90
Camden	15	Iredell	515	Scotland	175
Carteret	155	Jackson	50	Stanly	240
Caswell	15	Johnston	300	Stokes	55
Catawba	440	Jones	10	Surry	290
Chatham	80	Lee	190	Swain	100
Cherokee	75	Lenoir	530	Transylvania	95
Chowan	160	Lincoln	145	Tyrrell	15
Clay	5	McDowell	175	Union	335
Cleveland	270	Macon	35	Vance	450
Columbus	185	Madison	50	Wake	2,510
Craven	605	Martin	135	Warren	190
Cumberland	720	Mecklenburg	5,023	Washington	60
Currituck	25	Mitchell	45	Watauga	25
Dare	15	Montgomery	85	Wayne	660
Davidson	425	Moore	310	Wilkes	160
Davie	65	Nash	110	Wilson	825
Duplin	175	New Hanover	2,935	Yadkin	20
Durham	1,695	Northampton	85	Yancey	40
Edgecombe	1,760	Onslow	30		
Forsyth	3,266	Orange	180	Total	44,161

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

NORTH DAKOTA.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Adams	70	Griggs	205	Richland	585
Barnes	567	Hettinger	75	Rolette	115
Benson	230	Kidder	75	Sargent	150
Billings	55	La Moure	200	Sheridan	115
Bottineau	210	Logan	40	Sioux	25
Bowman	75	McHenry	170	Slope	165
Burke	177	McIntosh	165	Stark	455
Burleigh	880	McKenzie	55	Steele	115
Cass	3,299	McLean	390	Stutsman	980
Cavalier	380	Mercer	75	Towner	185
Dickey	297	Morton	690	Traill	290
Divide	175	Mountrail	170	Walsh	480
Dunn	75	Nelson	205	Ward	1,172
Eddy	230	Oliver	10	Wells	250
Emmons	110	Pembina	230	Williams	475
Foster	210	Pierce	90		
Golden Valley	155	Ramsey	690	Total	18,440
Grand Forks	1,648	Ransom	365		
Grant	90	Renville	50		

OHIO.

Adams	89	Hamilton	50,889	Noble	164
Allen	3,675	Hancock	1,369	Ottawa	922
Ashland	637	Hardin	711	Paulding	275
Ashtabula	4,218	Harrison	711	Perry	1,212
Athens	1,803	Henry	464	Pickaway	380
Auglaize	718	Highland	651	Pike	74
Belmont	3,369	Hocking	551	Portage	2,264
Brown	183	Holmes	504	Preble	434
Butler	4,991	Huron	2,277	Putnam	438
Carroll	283	Jackson	401	Richland	2,894
Champaign	710	Jefferson	6,035	Ross	1,485
Clark	4,537	Knox	612	Sandusky	1,415
Clermont	544	Lake	3,267	Scioto	2,542
Clinton	598	Lawrence	861	Seneca	1,662
Columbiana	5,473	Licking	1,830	Shelby	593
Coshocton	649	Logan	1,039	Stark	14,989
Crawford	2,236	Lorain	11,056	Summit	24,736
Cuyahoga	61,446	Lucas	23,088	Trumbull	4,442
Darke	707	Madison	341	Tuscarawas	2,792
Defiance	441	Mahoning	30,595	Union	230
Delaware	602	Marion	2,212	Van Wert	745
Erie	2,811	Medina	993	Vinton	101
Fairfield	1,431	Meigs	690	Warren	684
Fayette	632	Mercer	419	Washington	1,371
Franklin	26,463	Miami	1,921	Wayne	2,124
Fulton	385	Monroe	268	Williams	622
Gallia	145	Montgomery	15,691	Wood	1,750
Geauga	170	Morgan	109	Wyandot	419
Greene	994	Morrow	114		
Guernsey	2,036	Muskingum	2,692	Total	367 096

OKLAHOMA.

Adair	95	Greer	205	Oklahoma	11,879
Alfalfa	330	Harmon	108	Okmulgee	2,993
Atoka	98	Harper	38	Osage	2,621
Beaver	81	Haskell	92	Ottawa	708
Beckham	339	Hughes	258	Pawnee	753
Blaine	273	Jackson	488	Payne	1,289
Bryan	345	Jefferson	162	Pittsburg	1,757
Caddo	516	Johnston	74	Pontotoc	514
Canadian	1,266	Kay	1,714	Pottawatomie	1,196
Carter	2,103	Kingfisher	301	Pushmataha	83
Cherokee	72	Kiowa	372	Roger Mills	18
Choctaw	469	Latimer	263	Rogers	288
Cimarron	27	Le Flore	558	Seminole	135
Cleveland	309	Lincoln	270	Sequoyah	108
Coal	223	Logan	713	Stephens	932
Comanche	750	Love	81	Texas	222
Cotton	351	McClain	180	Tillman	390
Craig	243	McCurtain	225	Tulsa	13,348
Creek	3,424	McIntosh	180	Wagoner	164
Custer	444	Major	150	Washington	1,988
Delaware	27	Marshall	90	Washita	288
Dewey	54	Mayes	83	Woods	369
Ellis	99	Murray	126	Woodward	278
Garfield	1,950	Muskogee	3,663		
Garvin	464	Noble	413	Total	69,381
Grady	900	Nowata	375		
Grant	372	Okfuskee	254		

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

OREGON.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Baker	1,044	Hood River	432	Polk	458
Benton	619	Jackson	1,064	Sherman	400
Clackamas	1,757	Jefferson	89	Tillamook	390
Clatsop	1,833	Josephine	310	Umatilla	2,091
Columbia	590	Klamath	782	Union	1,220
Coos	1,163	Lake	181	Wallowa	289
Crook	103	Lane	1,564	Wasco	882
Curry	108	Lincoln	90	Washington	1,004
Deschutes	599	Linn	723	Wheeler	66
Douglas	945	Malheur	297	Yamhill	620
Gilliam	257	Marion	1,888		
Grant	137	Morrow	280	Total	62,804
Harney	110	Multnomah	38,419		

PENNSYLVANIA.

Adams	499	Erie	12,203	Northumberland	5,539
Allegheny	149,796	Fayette	9,161	Perry	365
Armstrong	3,271	Forest	9	Philadelphia	166,444
Beaver	7,632	Franklin	1,618	Pike	111
Bedford	473	Fulton	15	Potter	433
Berks	10,832	Greene	540	Schuylkill	10,690
Blair	8,579	Huntingdon	822	Snyder	113
Bradford	1,975	Indiana	2,710	Somerset	3,431
Bucks	2,800	Jefferson	2,592	Sullivan	280
Butler	3,424	Juniata	171	Susquehanna	1,223
Cambria	13,714	Lackawanna	16,298	Tioga	713
Cameron	136	Lancaster	8,934	Union	312
Carbon	3,637	Lawrence	6,883	Venango	5,041
Center	1,598	Lebanon	2,428	Warren	2,230
Chester	4,425	Lehigh	6,663	Washington	9,802
Clarion	996	Luzerne	17,411	Wayne	572
Clearfield	3,838	Lycoming	5,696	Westmoreland	15,327
Clinton	1,680	McKean	3,833	Wyoming	234
Columbia	1,387	Mercer	5,223	York	6,238
Crawford	2,589	Mifflin	713	Miscellaneous	5,261
Cumberland	2,338	Monroe	640		
Dauphin	13,004	Montgomery	16,357	Total	621,103
Delaware	14,111	Montour	186		
Elk	2,119	Northampton	10,785		

RHODE ISLAND.

Bristol	1,031
Kent	2,433
Newport	3,308
Providence	39,347
Washington	1,938
Total	48,057

SOUTH CAROLINA.

Abbeville	392	Dillon	201	McCormick	53
Aiken	325	Dorchester	180	Marion	242
Allendale	70	Edgefield	91	Marlboro	410
Anderson	976	Fairfield	128	Newberry	304
Bamberg	140	Florence	1,289	Oconee	212
Barnwell	104	Georgetown	347	Orangeburg	508
Beaufort	201	Greenville	2,719	Pickens	154
Berkeley	70	Greenwood	426	Richland	3,652
Calhoun	87	Hampton	89	Saluda	51
Charleston	5,264	Horry	131	Spartanburg	1,812
Cherokee	242	Jasper	31	Sumter	656
Chester	396	Kershaw	261	Union	258
Chesterfield	196	Lancaster	130	Williamsburg	178
Clarendon	132	Laurens	371	York	686
Colleton	102	Lee	80		
Darlington	605	Lexington	208	Total	25,160

SOUTH DAKOTA.

Armstrong	Not reported.	Day	287	Jerauld	108
Aurora	130	Deuel	125	Jones	88
Beadle	1,242	Dewey	118	Kingsbury	257
Bennett	5	Douglas	77	Lake	361
Bon Homme	234	Edmunds	154	Lawrence	1,078
Brookings	398	Fall River	330	Lincoln	247
Brown	2,481	Faulk	152	Lyman	51
Brule	201	Grant	251	McCook	143
Buffalo	12	Gregory	239	McPherson	116
Butte	200	Haakon	43	Marshall	160
Campbell	89	Hamlin	115	Meade	141
Charles Mix	413	Hand	132	Mellette	Not reported.
Clark	213	Hanson	121	Miner	171
Clay	288	Harding	29	Minnehaha	3,222
Codington	1,017	Hughes	460	Moody	183
Corson	161	Hutchinson	272	Pennington	480
Custer	93	Hyde	76	Perkins	112
Davison	1,181	Jackson	11	Potter	115

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

SOUTH DAKOTA—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Roberts	213	Todd	63	Washington	2
Sanborn	136	Tripp	207	Yankton	542
Shannon	16	Turner	406	Ziebach	30
Spink	638	Union	321		
Stanley	78	Walworth	559	Total	21,681
Sully	87	Washabaugh	Not reported.		

TENNESSEE.

Anderson	114	Hancock	4	Obion	258
Bedford	164	Hardeman	107	Overton	57
Benton	41	Hardin	39	Perry	19
Bledsoe	17	Hawkins	142	Pickett	2
Blount	303	Haywood	206	Polk	190
Bradley	268	Henderson	96	Putnam	158
Campbell	333	Henry	522	Rhea	101
Cannon	22	Hickman	46	Roane	377
Carroll	97	Houston	19	Robertson	401
Carter	76	Humphreys	54	Rutherford	325
Cheatham	30	Jackson	14	Scott	70
Chester	30	James (see Hamilton).		Sequatchie	18
Claiborne	221	Jefferson	85	Sevier	33
Clay	8	Johnson	39	Shelby	18,974
Cocke	130	Knox	6,197	Smith	59
Coffee	200	Lake	87	Stewart	28
Crockett	58	Lauderdale	218	Sullivan	882
Cumberland	26	Lawrence	140	Sumner	229
Davidson	12,349	Lewis	18	Tipton	209
Decatur	5	Lincoln	227	Trousdale	25
De Kalb	36	Loudon	203	Unicoi	482
Dickson	152	McMinn	659	Union	2
Dyer	339	McNairy	33	Van Buren	1
Fayette	173	Macon	10	Warren	89
Fentress	78	Madison	1,898	Washington	902
Franklin	295	Marion	219	Wayne	19
Gibson	316	Marshall	138	Weakley	181
Giles	180	Maury	651	White	145
Grainger	21	Meigs	2	Williamson	312
Greene	214	Monroe	47	Wilson	175
Grundy	115	Montgomery	523		
Hamblen	289	Moore	110	Total	60,949
Hamilton	6,634	Morgan	139		

TEXAS.

Anderson	930	Comal	348	Gray	202
Andrews	3	Comanche	170	Grayson	3,385
Angelina	471	Concho	91	Gregg	455
Aransas	42	Cooke	517	Grimes	267
Archer	120	Coryell	174	Guadalupe	454
Armstrong	102	Cottle	72	Hale	590
Atascosa	170	Crane	Not reported.	Hall	259
Austin	310	Crockett	Not reported.	Hamilton	133
Bailey	3	Crosby	138	Hansford	43
Bandera	16	Culberson	26	Hardeman	460
Bastrop	555	Dallam	414	Hardin	565
Baylor	118	Dallas	27,242	Harris	25,758
Bee	224	Dawson	184	Harrison	1,100
Bell	1,471	Deaf Smith	161	Hartley	15
Bexar	14,700	Delta	159	Haskell	161
Blanco	27	Denton	559	Hays	349
Borden	2	Dewitt	549	Hemphill	211
Bosque	270	Dickens	90	Henderson	189
Bowie	1,120	Dimmit	63	Hidalgo	735
Brazoria	843	Donley	273	Hill	691
Brazos	414	Duval	78	Hockley	1
Brewster	151	Eastland	2,049	Hood	29
Briscoe	16	Ector	18	Hopkins	294
Brooks	57	Edwards	25	Houston	146
Brown	630	Ellis	1,334	Howard	467
Burleson	274	El Paso	9,638	Hudspeth	48
Burnet	113	Erath	467	Hunt	1,209
Caldwell	565	Falls	502	Hutchinson	15
Calhoun	58	Fannin	503	Irion	15
Callahan	308	Fayette	462	Jack	145
Cameron	1,000	Fisher	131	Jackson	85
Camp	117	Floyd	228	Jasper	205
Carson	187	Foard	153	Jeff Davis	53
Cass	109	Fort Bend	443	Jefferson	7,960
Castro	13	Franklin	43	Jim Hogg	59
Chambers	Not reported.	Freestone	474	Jim Wells	106
Cherokee	435	Frio	118	Johnson	1,103
Childress	541	Gaines	21	Jones	521
Clay	317	Galveston	6,562	Karnes	341
Coke	40	Garza	86	Kaufman	770
Coleman	322	Gillespie	177	Kendall	128
Collin	1,104	Glasscock	6	Kenedy	Not reported.
Collingsworth	269	Goliad	89	Kent	29
Colorado	362	Gonzales	283	Kerr	164

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

TEXAS—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Kimble	75	Navarro	1,152	Sterling	44
King	2	Newton	104	Stonewall	47
Kinney	91	Nolan	481	Sutton	92
Kleberg	553	Nueces	991	Swisher	39
Knox	252	Ochiltree	54	Tarrant	14,316
Lamar	1,116	Oldham	20	Taylor	1,219
Lamb	25	Orange	858	Terrell	126
Lampasas	189	Palo Pinto	848	Terry	36
La Salle	66	Panola	93	Throckmorton	46
Lavaca	919	Parker	367	Titus	128
Lee	88	Parmer	28	Tom Green	953
Leon	80	Pecos	132	Travis	3,136
Liberty	527	Polk	137	Trinity	207
Limestone	1,652	Potter	2,520	Tyler	92
Lipscomb	40	Presidio	212	Upshur	90
Live Oak	33	Rains	19	Upton	12
Llano	129	Randall	130	Uvalde	298
Loving	0	Reagan	13	Valverde	492
Lubbock	622	Real	9	Van Zandt	179
Lynn	35	Red River	302	Victoria	545
McCulloch	219	Reeves	216	Walker	184
McLennan	4,411	Refugio	79	Waller	83
McMullen	1	Roberts	100	Ward	48
Madison	43	Robertson	329	Washington	301
Marion	83	Rockwall	75	Webb	985
Martin	42	Runnels	453	Wharton	467
Mason	75	Rusk	142	Wheeler	104
Matagorda	528	Sabine	113	Wichita	11,080
Maverick	338	San Augustine	104	Wilbarger	524
Medina	182	San Jacinto	22	Willacy	11
Menard	69	San Patricio	359	Williamson	1,236
Midland	162	San Saba	104	Wilson	168
Milan	464	Schleicher	64	Winkler	Not reported.
Mills	70	Scurry	134	Wise	157
Mitchell	198	Shackleford	198	Wood	283
Montague	208	Shelby	210	Yoakum	1
Montgomery	233	Sherman	20	Young	750
Moore	14	Smith	1,084	Zapata	1
Morris	43	Somervell	14	Zavalla	26
Motley	49	Starr	71		
Nacogdoches	321	Stephens	1,140	Total	200,188

UTAH.

Beaver	194	Juab	427	Tooele	234
Boxelder	431	Kane	21	Uintah	119
Cache	575	Millard	157	Utah	1,130
Carbon	2,777	Morgan	81	Wasatch	53
Daggett	2	Piute	45	Washington	37
Davis	332	Rich	20	Wayne	11
Duchesne	42	Salt Lake	14,815	Weber	3,547
Emery	184	San Juan	11		
Garfield	12	Sanpete	232	Total	26,128
Grand	81	Sevier	168		
Iron	59	Summit	331		

VERMONT.

Addison	369	Grand Isle	81	Windham	1,489
Bennington	1,228	Lamoille	218	Windsor	2,069
Caledonia	1,126	Orange	360		
Chittenden	2,814	Orleans	697	Total	17,746
Essex	334	Rutland	3,093		
Franklin	1,419	Washington	2,449		

VIRGINIA.

Accomac	476	Craig	13	Isle of Wight	68
Albemarle	1,085	Culpeper	183	James City	110
Alexandria (see Arlington).		Cumberland	20	King and Queen	28
		Dickenson	160	King George	58
Alleghany	1,227	Dinwiddie	1,964	King William	112
Amelia	35	Elizabeth City	1,607	Lancaster	64
Amherst	208	Essex	18	Lee	179
Appomatox	63	Fairfax	595	Loudoun	285
Arlington	4,370	Fauquier	315	Louisa	90
Augusta	1,017	Floyd	20	Lunenburg	330
Bath	149	Fluvanna	30	Madison	32
Bedford	216	Franklin	99	Mathews	85
Bland	10	Frederick	424	Mecklenburg	360
Botetourt	150	Giles	104	Middlesex	37
Brunswick	200	Gloucester	63	Montgomery	517
Buchanan	50	Goochland	41	Nansemond	609
Buckingham	26	Grayson	96	Nelson	145
Campbell	3,223	Greene	5	New Kent	34
Caroline	99	Greensville	169	Norfolk	17,713
Carroll	26	Halifax	400	Northampton	600
Charles City	8	Hanover	275	Northumberland	80
Charlotte	91	Henrico	17,352	Nottoway	415
Chesterfield	196	Henry	255	Orange	210
Clarke	73	Highland	13	Page	230

TABLE 15.—*Personal returns by counties, calendar year 1921*—Continued.

VIRGINIA—Continued.

Counties.	Returns.	Counties.	Returns.	Counties.	Returns.
Patrick	49	Rockbridge	420	Tazewell	871
Pittsylvania	2,377	Rockingham	595	Warren	94
Powhatan	21	Russell	560	Warwick	3,185
Prince Edward	160	Scott	80	Washington	798
Prince George	230	Shenandoah	252	Westmoreland	49
Princess Anne	225	Smyth	300	Wise	1,275
Prince William	360	Southampton	260	Wythe	197
Pulaski	270	Spotsylvania	384	York	49
Rappahannock	24	Stafford	28		
Richmond	29	Surry	56	Total	76,257
Roanoke	3,351	Sussex	92		

WASHINGTON.

Adams	443	Jefferson	335	Snohomish	3,850
Asotin	223	King	42,428	Spokane	14,558
Benton	382	Kitsap	2,380	Stevens	527
Chelan	2,462	Kittitas	1,319	Thurston	1,597
Clallan	353	Klickitat	339	Wahkiakum	135
Clarke	1,466	Lewis	1,500	Walla Walla	2,424
Columbia	496	Lincoln	787	Whatcom	2,353
Cowlitz	384	Mason	332	Whitman	2,278
Douglas	339	Okanogan	389	Yakima	4,185
Ferry	64	Pacific	1,075		
Franklin	696	Pend Oreille	289	Total	111,111
Garfield	478	Pierce	14,061	Miscellaneous	4,577
Grant	260	San Juan	75		
Grays Harbor	4,222	Skagit	1,498	Total	115,688
Island	92	Skamania	37		

WEST VIRGINIA.

Barbour	448	Kanawha	8,964	Preston	943
Berkeley	980	Lewis	858	Putnam	300
Boone	385	Lincoln	190	Raleigh	2,400
Braxton	308	Logan	2,700	Randolph	782
Brooke	1,403	McDowell	3,729	Ritchie	540
Cabell	5,924	Marion	4,746	Roane	300
Calhoun	114	Marshall	1,675	Summers	810
Clay	148	Mason	436	Taylor	1,362
Doddridge	278	Mercer	4,334	Tucker	558
Fayette	3,105	Mineral	1,069	Tyler	544
Gilmer	147	Mingo	1,554	Upshur	382
Grant	135	Monongalia	2,274	Wayne	359
Greenbrier	542	Monroe	126	Webster	74
Hampshire	80	Morgan	142	Wetzel	661
Hancock	1,284	Nicholas	612	Wirt	42
Hardy	50	Ohio	7,742	Wood	3,153
Harrison	3,900	Pendleton	23	Wyoming	694
Jackson	150	Pleasants	223		
Jefferson	384	Pocahontas	212	Total	75,277

WISCONSIN.

Adams	247	Iron	319	Racine	6,347
Ashland	1,367	Jackson	320	Richland	428
Barron	684	Jefferson	2,054	Rock	4,112
Bayfield	322	Juneau	470	Rusk	328
Brown	3,356	Kenosha	3,391	Saint Croix	831
Buffalo	325	Kewaunee	274	Sauk	1,346
Burnett	76	La Crosse	3,321	Sawyer	86
Calumet	681	Lafayette	673	Shawano	493
Chippewa	1,206	Langlade	758	Sheboygan	2,594
Clark	596	Lincoln	696	Taylor	203
Columbia	1,459	Manitowoc	2,432	Trempealeau	621
Crawford	341	Marathon	2,439	Vernon	746
Dane	6,219	Marinette	1,081	Vilas	130
Dodge	1,824	Marquette	142	Walworth	1,564
Door	229	Milwaukee	58,618	Washburn	256
Douglas	3,616	Monroe	758	Washington	1,173
Dunn	685	Oconto	561	Waukesha	2,406
Eau Claire	2,340	Oneida	610	Waupaca	1,156
Florence	70	Outagamie	3,222	Waushara	151
Fond du Lac	3,343	Ozaukee	631	Winnebago	3,586
Forest	132	Pepin	155	Wood	1,655
Grant	1,432	Pierce	442		
Green	1,305	Polk	511	Total	148,457
Green Lake	378	Portage	902		
Iowa	778	Price	454		

WYOMING.

Albany	1,584	Johnson	168	Uinta	597
Big Horn	785	Laramie	3,117	Washakie	185
Campbell	99	Lincoln	1,119	Weston	195
Carbon	1,568	Natrona	5,213	Yellowstone National Park	Not reported.
Converse	487	Niobrara	206		
Crook	68	Park	306		
Fremont	812	Platte	325	Total	22,413
Goshen	231	Sheridan	1,686		
Hot Springs	781	Sweetwater	2,881		

TABLE 16.—*Personal returns by cities, calendar year 1921.*

ALABAMA.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Alabama City	88	Fairfield	390	Phoenix City	74
Albany	720	Florence	442	Selma	1,320
Anniston	760	Gadsden	685	Sheffield	310
Bessemer	1,041	Huntsville	627	Talladega	227
Birmingham	14,800	Mobile	4,500	Troy	260
Dothan	365	Montgomery	4,350	Tuscaloosa	760

ALASKA.

Anchorage	760	Juneau	532	Nome	114
Cordova	363	Ketchikan	344	Seward	126
Fairbanks	276	Kennecott	239		

ARIZONA.

Bisbee	924	Miami	680	Prescott	1,020
Douglas	930	Nogales	562	Tucson	2,550
Globe	595	Phoenix	4,177		

ARKANSAS.

Blytheville	332	Jonesboro	665	Pine Bluff	1,900
Fayetteville	385	Little Rock	7,200	Texarkana	850
Fort Smith	2,200	Mariana	228	Van Buren	96
Helena	1,000	North Little Rock	800	West Helena	1,000
Hot Springs	950	Paragould	452		

CALIFORNIA.

Alameda	3,870	Monrovia	640	San Leandro	498
Alhambra	1,520	Monterey	425	San Luis Obispo	1,003
Anaheim	1,180	Napa	757	San Mateo	1,100
Bakersfield	3,561	Oakland	23,458	San Rafael	840
Berkeley	8,186	Ontario	123	Santa Ana	2,120
Brawley	450	Palo Alto	1,193	Santa Barbara	3,155
Calexico	445	Pasadena	6,284	Santa Clara	457
Chico	882	Petuluma	1,038	Santa Cruz	861
El Centro	711	Pomona	1,180	Santa Monica	1,240
Eureka	1,442	Redlands	710	Santa Rosa	955
Fresno	7,138	Richmond	2,521	South Pasadena	1,134
Glendale	2,560	Riverside	1,340	Stockton	5,644
Hanford	809	Sacramento	9,690	Vallejo	2,864
Long Beach	6,362	San Bernardino	1,540	Venice	920
Los Angeles	82,760	San Diego	7,062	Visalia	903
Marysville	820	San Francisco	77,055	Watsonville	851
Modesto	1,121	San Jose	5,302	Whittier	1,720

COLORADO.

Boulder	806	Grand Junction	940	Pueblo	4,120
Colorado Springs	3,295	Greeley	1,000	Sterling	664
Denver	33,300	Longmont	400	Trinidad	1,440
Fort Collins	806	Loveland	400		

CONNECTICUT.

Ansonia	1,375	Naugatuck	1,065	Southington	514
Bridgeport	11,467	New Britain	2,586	Stamford	2,938
Bristol	1,502	New Haven	17,071	Torrington	1,359
Danbury	1,963	New London	2,431	Wallingford	951
Derby	845	Norwalk	2,390	Waterbury	7,139
Greenwich	2,437	Norwich	2,564	Willimantic	Not reported.
Hartford	17,795	Putnam	628	Winsted	Not reported.
Meriden	2,995	Rockville	Not reported.		
Middletown	1,906	Shelton	620		

DELAWARE.

Wilmington	11,000

DISTRICT OF COLUMBIA.

District of Columbia	89,966

FLORIDA.

Daytona	520	Miami	3,710	Sanford	620
Fernandina	172	Orlando	990	Tallahassee	272
Gainesville	346	Palatka	440	Tampa	4,593
Jacksonville	9,910	Pensacola	2,328	West Palm Beach	738
Key West	475	St. Augustine	740	West Tampa	Not reported.
Lakeland	792	St. Petersburg	1,168		

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

GEORGIA.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Albany	647	Decatur	883	Marietta	401
Americus	429	Dublin	191	Moultrie	228
Athens	962	East Point	204	Newnan	277
Atlanta	26,830	Elberton	203	Rome	701
Augusta	4,215	Fitzgerald	194	Savannah	7,707
Brunswick	539	Gainesville	262	Thomasville	402
Columbus	2,251	Griffin	384	Valdosta	526
Cordele	206	Lagrange	433	Waycross	782
Dalton	197	Macon	4,767		

IDAHO.

Boise	2,650	Coeur d'Alene	740	Nampa	972
Burley	340	Idaho Falls	997	Pocatello	2,756
Caldwell	365	Lewiston	740	Twin Falls	765

ILLINOIS.

Alton	2,037	Evanston	7,801	Murphysboro	819
Aurora	4,605	Forest Park	1,536	Normal	303
Beardstown	900	Freeport	2,006	North Chicago	190
Belleville	2,310	Galesburg	2,840	Oak Park	Not reported.
Belv dere	369	Granite City	1,133	Ottawa	1,280
Benton	753	Harrisburg	850	Pana	428
Berwyn	2,067	Harvey	846	Paris	568
Bloomington	3,175	Herrin	1,190	Pekin	1,061
Blue Island	1,752	Highland Park	1,161	Peoria	9,434
Cairo	850	Hillsboro	465	Peru	585
Canton	563	Hoopeston	370	Pontiac	525
Carbondale	559	Jacksonville	1,017	Quincy	2,550
Carlinville	523	Johnston City	600	Rock Island	3,245
Centralia	1,525	Joliet	5,456	Rockford	5,903
Champaign	1,950	Kankakee	1,617	Savanna	854
Charleston	457	Kewanee	1,001	Spring Valley	292
Chicago	380,941	La Grange	2,073	Springfield	6,080
Chicago Heights	1,269	La Salle	1,502	Staunton	550
Cicero	6,555	Lawrenceville	337	Sterling	878
Clinton	759	Lincoln	853	Streator	1,077
Collinsville	803	Litchfield	303	Taylorville	775
Danville	3,707	Macomb	427	Urbana	735
De Kalb	510	Marion	1,265	Waukegan	2,082
Decatur	4,680	Mattoon	1,405	West Frankfort	1,016
Dixon	712	Maywood	2,417	West Hammond	231
Duquoin	617	Melrose Park	547	Wilmette	2,160
East Moline	393	Metropolis	137	Winnetka	1,462
East St. Louis	5,545	Moline	2,587	Woodstock	465
Edwardsville	543	Monmouth	734	Zion	330
Eldorado	605	Mount Carmel	487		
Elgin	4,126	Mount Vernon	259		

INDIANA.

Anderson	1,584	Greensburg	316	Muncie	2,290
Bedford	759	Hammond	3,633	New Albany	1,709
Bicknell	568	Hartford	241	Newcastle	489
Bloomington	800	Huntington	1,292	Peru	1,220
Bluffton	379	Indianapolis	29,237	Portland	282
Brazil	637	Jeffersonville	921	Princeton	597
Clinton	1,236	Kendallville	315	Richmond	2,339
Columbus	520	Kokomo	1,811	Rushville	279
Connersville	944	La Porte	1,152	Seymour	474
Crawfordsville	677	La Fayette	2,319	Shelbyville	531
East Chicago	2,216	Lebanon	346	South Bend	7,375
Elkhart	2,760	Linton	495	Terre Haute	6,361
Elwood	357	Logansport	1,997	Valparaiso	628
Evansville	6,208	Madison	238	Vincennes	1,051
Fort Wayne	9,009	Marion	1,190	Wabash	653
Frankfort	900	Michigan City	1,388	Warsaw	308
Gary	5,055	Mishawaka	2,288	Washington	779
Goshen	488	Mount Vernon	194	Whitting	1,684

IOWA.

Albia	393	Council Bluffs	3,856	Mason City	1,517
Ames	410	Creston	712	Muscatine	963
Atlantic	503	Davenport	5,642	Newton	390
Boone	1,186	Des Moines	11,764	Oelwein	815
Burlington	2,114	Dubuque	3,796	Oskaloosa	807
Cedar Falls	373	Fairfield	418	Ottumwa	1,748
Cedar Rapids	3,775	Fort Dodge	1,987	Perry	491
Centerville	554	Fort Madison	962	Red Oak	516
Chariton	300	Grinnell	380	Shenandoah	296
Charles City	389	Iowa City	726	Sioux City	7,091
Cherokee	600	Keokuk	980	Waterloo	3,178
Clinton	1,909	Marshalltown	1,118	Webster City	478

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

KANSAS.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Arkansas City	1,900	Independence	1,260	Parsons	1,800
Atchison	1,215	Iola	380	Pittsburgh	2,160
Chanute	1,125	Junction City	620	Pratt	585
Coffeyville	1,270	Kansas City	7,380	Rosedale	540
Dodge City	630	Lawrence	850	Salina	2,025
El Dorado	1,720	Leavenworth	1,360	Topeka	7,200
Emporia	1,305	Manhattan	855	Wellington	585
Fort Scott	945	Newton	1,345	Wichita	9,400
Hutchinson	1,890	Ottawa	450	Winfield	574

KENTUCKY

Ashland	1,365	Henderson	490	Newport	2,220
Bellevue	620	Hopkinsville	600	Owensboro	848
Bowling Green	885	Lexington	3,100	Paducah	1,805
Covington	5,020	Louisville	22,470	Paris	850
Danville	660	Madisonville	386	Richmond	294
Dayton	639	Mayfield	290	Winchester	735
Fort Thomas	500	Maysville	385		
Frankfort	550	Middlesborough	536		

LOUISIANA.

Alexandria	1,668	Houma	198	Morgan	186
Baton Rouge	3,413	Lafayette	623	New Iberia	303
Bogalusa	449	Lake Charles	1,188	New Orleans	34,721
Crowley	93	Minden	272	Shreveport	6,672
Gretna	205	Monroe	1,353		

MAINE.

Auburn	1,538	Brunswick	600	Rumford Falls	618
Augusta	1,013	Calais	225	Saco	600
Bangor	2,775	Gardiner	489	South Portland	975
Bath	825	Lewiston	2,620	Waterville	1,725
Belfast	300	Old Town	300	Westbrook	750
Biddleford	1,350	Portland	8,738		
Brewer	525	Rockland	561		

MARYLAND

Annapolis	1,167	Cumberland	1,338	Hagerstown	1,821
Baltimore	56,733	Frederick	920	Salisbury	442
Cambridge	303	Frostburg	448		

MASSACHUSETTS.

Abington	733	Grafton	241	Norwood	569
Adams	526	Great Barrington	263	Orange	334
Agawam	150	Greenfield	2,074	Palmer	411
Amesbury	926	Haverhill	5,581	Peabody	2,684
Amherst	395	Hingham	730	Pittsfield	4,680
Andover	1,207	Holyoke	5,677	Plymouth	1,155
Arlington	3,019	Hudson	761	Quincy	4,637
Athol	846	Ipswich	486	Reading	1,129
Attleboro	2,404	Lawrence	7,280	Revere	2,477
Belmont	1,841	Leominster	1,576	Rockland	1,129
Beverly	2,599	Lexington	903	Salem	4,958
Boston	96,477	Lowell	9,908	Saugus	346
Braintree	1,621	Ludlow	1,025	Somerville	11,942
Bridgewater	526	Lynn	12,635	Southbridge	1,160
Brockton	8,998	Malden	4,648	Spencer	385
Brookline	10,962	Mansfield	1,495	Springfield	15,575
Cambridge	11,854	Marblehead	123	Stoneham	70
Canton	300	Marlborough	1,336	Stoughton	692
Chelmford	243	Maynard	545	Swampscott	1,449
Chelsea	3,214	Medford	4,931	Taunton	2,321
Chicopee	2,526	Melrose	3,306	Uxbridge	352
Clinton	977	Methuen	1,469	Wakefield	1,200
Concord	902	Middleborough	929	Walpole	516
Danvers	1,202	Milford	5,177	Waltham	3,606
Dartmouth	287	Millbury	470	Ware	525
Dedham	1,402	Milton	1,469	Watertown	410
Dracut	150	Montague	243	Webster	1,409
Easthampton	676	Natick	902	Wellesley	1,462
Easton	154	Needham	854	West Springfield	1,055
Everett	3,119	New Bedford	9,387	Westborough	72
Fairhaven	601	Newburyport	1,438	Westfield	1,204
Fall River	7,103	Newton	8,507	Weymouth	2,002
Fitchburg	3,430	North Adams	1,770	Whitman	907
Framingham	1,880	North Andover	826	Winchester	1,955
Franklin	676	North Attleborough	1,766	Winthrop	3,006
Gardner	1,244	Northampton	310	Woburn	1,907
Gloucester	1,642	Northbridge	169	Worcester	21,075

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

MICHIGAN.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Adrian	746	Hancock	450	Mount Clemens	1,020
Albion	412	Hastings	275	Munising	275
Alma	334	Highland Park	6,123	Muskegon	3,000
Alpena	628	Hillsdale	390	Muskegon Heights	225
Ann Arbor	1,884	Holland	1,000	Negaunee	350
Battle Creek	4,102	Ionia	750	Niles	975
Bay City	3,494	Iron Mountain	600	Owosso	805
Benton Harbor	1,200	Ironwood	1,000	Petoskey	450
Bessemer	300	Ishpeming	750	Pontiac	2,159
Cadillac	700	Jackson	5,064	Port Huron	2,385
Charlotte	275	Kalamazoo	5,500	River Rouge	668
Cheboygan	206	Lansing	5,181	Royal Oak	1,374
Coldwater	334	Laurium	200	Saginaw	5,573
Detroit	111,195	Ludington	500	St. Joseph	800
Dowagiac	375	Manistee	500	Sault Ste Marie	900
Escanaba	1,200	Manistique	350	Sturgis	450
Flint	6,358	Marquette	1,200	Three Rivers	375
Grand Haven	600	Menominee	675	Traverse City	600
Grand Rapids	16,000	Midland	294	Wyandotte	1,177
Hamtramck	903	Monroe	1,099	Ypsilanti	726

MINNESOTA.

Albert Lea	789	Faribault	540	Red Wing	633
Austin	852	Fergus Falls	460	Rochester	1,421
Bemidji	429	Hibbing	1,024	St. Cloud	991
Brainerd	729	Little Falls	250	St. Paul	25,716
Chisholm	361	Mankato	1,155	South St. Paul	468
Cloquet	428	Minneapolis	45,012	Stillwater	486
Crookston	563	Moorhead	481	Virginia	1,103
Duluth	11,787	New Ulm	313	Willmar	505
Eveleth	573	Owatonna	428	Winona	1,565

MISSISSIPPI.

Biloxi	324	Gulfport	487	Natchez	742
Clarksdale	723	Hattiesburg	918	Pascagoula	114
Columbus	439	Jackson	1,830	Tupelo	266
Corinth	260	Laurel	748	Vicksburg	1,760
Greenville	868	McComb	794	Yazoo City	336
Greenwood	704	Meridian	1,875		

MISSOURI.

Brookfield	565	Jefferson City	700	St. Charles	495
Cape Girardeau	709	Joplin	1,680	St. Joseph	6,220
Carthage	360	Kansas City	37,180	St. Louis	80,704
Chillicothe	200	Kirksville	376	Sedalia	1,400
Clinton	190	Maplewood	994	Springfield	1,190
Columbia	556	Marshall	400	Trenton	500
De Soto	307	Mexico	375	University	640
Fulton	173	Moberly	1,462	Webb City	240
Hannibal	1,450	Nevada	400	Webster Groves	1,781
Independence	1,080	Popular Bluff	437		

MONTANA.

Anaconda	719	Great Falls	2,945	Lewistown	867
Billings	2,170	Havre	706	Livingston	994
Bozeman	555	Helena	1,856	Miles City	909
Butte	5,425	Kalispell	434	Missoula	2,435

NEBRASKA.

Beatrice	653	Hastings	995	North Platte	925
Columbus	586	Kearney	536	Omaha	25,854
Fairbury	735	Lincoln	6,142	Scottsbluff	445
Fremont	1,087	Nebraska City	440	York	376
Grand Island	1,565	Norfolk	1,033		

NEVADA.

Reno	2,064

NEW HAMPSHIRE.

Berlin	1,152	Franklin	468	Nashua	2,592
Claremont	702	Keene	1,152	Portsmouth	1,800
Concord	2,592	Laconia	540	Rochester	556
Derry	405	Lebanon	540	Somersworth	468
Dover	1,129	Manchester	7,020		

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

NEW JERSEY.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Asbury Park	900	Harrison	1,451	Rahway	2,071
Atlantic City	4,100	Hawthorne	384	Red Bank	1,000
Bayonne	6,202	Hoboken	9,065	Ridgefield Park	2,017
Belleville	1,023	Irvington	2,681	Ridgewood	459
Bloomfield	2,617	Jersey City	30,000	Roosevelt	Not reported.
Boonton	489	Kearny	909	Roselle	1,657
Bound Brook	719	Lodi	281	Roselle Park	Not reported.
Bridgeton	900	Long Branch	855	Rutherford	2,392
Burlington	680	Madison	422	Salem	590
Camden	9,300	Millville	900	Secaucus	214
Cliffside Park	168	Montclair	5,426	Somerville	936
Clifton	1,609	Morristown	2,188	South Amboy	499
Collingswood	1,200	New Brunswick	3,817	South Orange	Not reported.
Dover	1,420	Newark	39,382	South River	400
East Orange	Not reported.	North Plainfield	Not reported.	Summit	1,429
East Rutherford	Not reported.	Nutley	948	Trenton	11,300
Elizabeth	11,110	Orange	16,170	Union	Not reported.
Englewood	1,558	Passaic	5,185	Vineland	630
Fort Lee	270	Paterson	10,155	Wallington	157
Garfield	543	Pennsgrove	500	West Hoboken	Not reported.
Gloucester	1,300	Perth Amboy	3,044	West New York	2,254
Guttenberg	370	Phillipsburg	1,714	West Orange	Not reported.
Hackensack	1,915	Plainfield	4,462	Westfield	1,297
Haddonfield	700	Pleasantville	100	Woodbury	765
Hammonton	290	Princeton	845		

NEW MEXICO.

Albuquerque	2,293	Roswell	420	Santa Fe	419
Raton	811				

NEW YORK.

Albany	11,175	Jamestown	3,750	Ossining	1,125
Amsterdam	3,075	Johnson City	1,350	Oswego	1,650
Auburn	2,775	Johnstown	675	Peekskill	1,300
Batavia	895	Kingston	1,875	Plattsburg	750
Beacon	550	Lackawanna	600	Port Chester	1,350
Binghamton	7,350	Lancaster	487	Port Jervis	1,125
Buffalo	54,720	Little Falls	900	Poughkeepsie	2,950
Canandaigua	640	Lockport	1,900	Rensselaer	1,125
Cohoes	1,200	Malone	750	Rochester	31,527
Corning	1,525	Mamaroneck	600	Rockville Center	1,117
Cortland	1,350	Massena	300	Rome	1,350
Depew	368	Mechanicsville	975	Rye	450
Dunkirk	1,120	Medina	465	Salamanca	1,120
Elmira	4,575	Middletown	1,650	Saranac Lake	525
Endicott	1,425	Mount Vernon	4,950	Saratoga Springs	1,050
Fredonia	400	New Rochelle	3,825	Schenectady	8,850
Freeport	1,233	New York City	691,038	Seneca Falls	450
Fulton	1,050	Bronx Borough.		Solvay	525
Geneva	1,280	Brooklyn Borough.		Syracuse	22,550
Glen Cove	632	Manhattan Borough.		Tarrytown	950
Glens Falls	1,425	Queens Borough.		Tonawanda	840
Gloversville	1,425	Richmond Borough.		Troy	5,550
Hastings-upon-Hudson	Not reported.	Newark	487	Utica	8,550
Haverstraw	375	Newburgh	2,400	Walden	300
Hempstead	1,313	Niagara Falls	5,550	Watertown	2,700
Herkimer	750	North Tarrytown	950	Watervliet	1,050
Hornell	1,840	North Tonawanda	1,125	Waverly	450
Hudson	770	Norwich	900	White Plains	2,600
Hudson Falls	400	Ogdensburg	825	Whitehall	550
Ilion	975	Olean	2,530	Yonkers	9,150
Ithaca	2,025	Oneida	1,125		
		Oneonta	1,650		

NORTH CAROLINA

Asheville	2,600	Greensboro	2,770	Reidsville	230
Burlington	375	Greenville	340	Rocky Mount	1,380
Charlotte	4,655	Henderson	410	Salisbury	930
Concord	335	Hickory	290	Statesville	370
Durham	1,490	High Point	670	Thomasville	135
Elizabeth City	450	Kinston	490	Washington	360
Fayetteville	600	Lexington	270	Wilmington	2,925
Gastonia	610	New Bern	585	Wilson	710
Goldsboro	515	Raleigh	2,325	Winston-Salem	3,045

NORTH DAKOTA.

Bismarck	840	Fargo	3,280	Jamestown	860
Devils Lake	480	Grand Forks	1,560	Minot	1,040

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

OHIO.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Akron	18,380	Elyria	4,193	Painesville	2,123
Alliance	2,599	Findlay	1,173	Piqua	838
Ashland	556	Fostoria	580	Portsmouth	2,385
Ashtabula	2,745	Fremont	815	Ravenna	622
Athens	487	Galion	657	St. Bernard	530
Barberton	3,836	Gallipolis	115	St. Marys	214
Bellaire	1,088	Girard	1,267	Salem	608
Bellefontaine	857	Greenville	432	Sandusky	2,247
Bellevue	673	Hamilton	2,847	Shelby	370
Bowling Green	343	Ironton	707	Sidney	492
Bucyrus	932	Jackson	114	Springfield	4,329
Cambridge	1,254	Kenmore	672	Steubenville	4,653
Canton	10,020	Kent	1,293	Struthers	1,312
Chillicothe	1,394	Kenton	450	Tiffin	883
Cincinnati	42,159	Lakewood	5,175	Toledo	21,789
Circleville	278	Lancaster	1,145	Troy	565
Cleveland	52,175	Lima	3,058	Uhrichsville	628
Cleveland Heights	Not reported.	Logan	348	Urbana	509
Columbus	24,500	Lorain	5,767	Van Wert	608
Conneaut	1,157	Mansfield	2,398	Wapakoneta	263
Coshocton	571	Marietta	1,170	Warren	1,472
Cuyahoga Falls	476	Marion	1,877	Washington Court House	538
Dayton	14,391	Martins Ferry	807	Wellston	146
Defiance	365	Massillon	1,687	Wellsville	456
Delaware	492	Middletown	1,755	West Park	Not reported.
Delphos	386	Mount Vernon	463	Wilmington	311
Dennison	489	Nelsonville	416	Wooster	1,429
Dover	642	New Philadelphia	678	Xenia	611
East Cleveland	Not reported.	Newark	1,490	Youngstown	26,050
East Liverpool	2,470	Niles	856	Zanesville	2,300
East Palestine	572	Norwalk	569		
East Youngstown	Not reported.	Norwood	3,210		

OKLAHOMA.

Ada	375	Enid	1,575	Oklahoma City	10,222
Ardmore	1,219	Guthrie	619	Okmulgee	1,800
Bartlesville	1,688	Henryetta	638	Pawhuska	1,000
Blackwell	412	Hugo	375	Picher	113
Chickasha	750	Lawton	600	Ponca City	768
Cushing	618	McAlester	663	Sapulpa	1,275
Drumright	637	Miami	300	Shawnee	1,050
Durant	291	Muskogee	2,925	Tulsa	10,425
El Reno	990	Norman	291	Vinita	225

OREGON.

Astoria	1,427	Eugene	1,132	Pendleton	1,132
Baker	669	La Grande	942	Portland	36,356
Bend	520	Medford	564	Salem	1,190
Corvallis	555	Oregon City	679	The Dalles	725

PENNSYLVANIA.

Allentown	5,093	Coraopolis	975	Indiana	750
Altoona	6,105	Corry	450	Jeannette	1,088
Ambridge	938	Crafton	2,025	Jersey Shore	881
Archbald	136	Danville	183	Johnsonburg	450
Arnold	414	Darby	820	Johnstown	6,750
Ashland	450	Dickson City	149	Juniata	376
Ashley	404	Donora	675	Kane	750
Avalon	825	Dormont	Not reported.	Kingston	914
Bangor	263	Dorranceton	227	Kittanning	900
Beaver Falls	1,538	Du Bois	1,425	Knoxville	Not reported.
Bellevue	2,400	Dunmore	899	Lancaster	4,640
Berwick	479	Duquesne	900	Lansford	751
Bethlehem	250	Duryea	165	Larksville	185
Blakely	22	East Conemaugh	450	Latrobe	900
Bloomsburg	415	East Pittsburgh	750	Lebanon	1,250
Braddock	3,225	Easton	4,403	Lehighton	646
Bradford	1,914	Edwardsville	238	Lewistown	514
Bristol	322	Ellwood City	675	Lo ckHaven	648
Butler	1,988	Erie	8,850	Luzerne	206
Canonsburg	900	Etna	600	McKees Rocks	1,464
Carbondale	1,469	Farrell	375	McKeesport	5,400
Carlisle	631	Ford City	525	Mahoney City	877
Carnegie	1,164	Forest City	74	Marcus Hook	395
Carrick	Not reported.	Frackville	307	Meadville	1,314
Chambersburg	788	Franklin	1,200	Middletown	333
Charleroi	1,050	Freeland	176	Midland	150
Chester	2,980	Glassport	338	Millvale	975
Clairton	564	Greensburg	2,325	Milton	546
Clearfield	750	Greenville	1,350	Minersville	523
Coaldale	270	Hanover	608	Monessen	825
Coatesville	529	Harrisburg	10,230	Monongahela	714
Columbia	712	Hazleton	1,675	Mount Carmel	726
Connellsville	1,725	Homestead	2,325	Mount Oliver	Not reported.
Conshohocken	708	Huntingdon	505	Mount Pleasant	1,650

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

PENNSYLVANIA—Continued.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Munhall	900	Rankin	Not reported.	Taylor	201
Nanticoke	910	Reading	7,540	Throop	81
Nanty Glo	188	Renovo	762	Titusville	788
New Brighton	1,014	Ridgway	714	Turtle Creek	1,200
New Castle	4,950	Rochester	750	Tyrone	920
New Kensington	Not reported.	St. Clair	336	Uniontown	2,400
Norristown	2,589	St. Marys	564	Vandergrift	900
North Braddock	Not reported.	Sayre	918	Warren	1,425
Northampton	416	Schuylkill Haven	352	Washington	2,325
Oil City	2,925	Scottdale	750	Waynesboro	487
Old Forge	146	Scranton	11,630	West Chester	561
Olyphant	476	Shamokin	1,540	West Hazleton	Not reported.
Palmerton	274	Sharon	1,350	West Pittston	Not reported.
Parsons	271	Sharpsburg	900	Wilkes-Barre	6,325
Philadelphia	164,944	Shenandoah	918	Wilkinsburg	5,175
Phoenixville	496	Steelton	350	Williamsport	3,912
Pitcairn	825	Stroudsburg	217	Wilmerding	600
Pittsburgh	78,300	Summit Hill	292	Windber	900
Pittston	1,989	Sunbury	1,461	Winton	6
Plymouth	583	Swissvale	1,800	Woodlawn	750
Pottstown	1,085	Swoyersville	62	York	4,509
Pottsville	1,920	Tamaqua	963		
Punxsutawney	900	Tarentum	1,164		

RHODE ISLAND

Bristol	508	Johnston	545	Warren	349
Burrillville	367	Lincoln	756	Warwick	861
Central Falls	2,189	Newport	2,272	West Warwick	980
Coventry	360	North Providence	612	Westerly	772
Cranston	2,330	Pawtucket	5,600	Woonsocket	3,455
Cumberland	791	Providence	18,840		
East Providence	1,725	South Kingstown	402		

SOUTH CAROLINA.

Anderson	706	Gaffney	198	Rock Hill	448
Charleston	4,847	Greenville	2,382	Spartanburg	1,496
Chester	311	Greenwood	323	Sumter	613
Columbia	3,470	Newberry	228	Union	190
Florence	1,111	Orangeburg	352		

SOUTH DAKOTA.

Aberdeen	2,134	Mitchell	1,127	Watertown	952
Huron	1,049	Rapid City	419	Yankton	454
Lead	615	Sioux Falls	2,837		

TENNESSEE.

Bristol	604	Dyersburg	284	Memphis	17,603
Chattanooga	5,908	Jackson	1,817	Morristown	280
Clarksville	505	Johnson City	834	Murfreesboro	280
Cleveland	240	Kingsport	250	Nashville	11,616
Columbia	490	Knoxville	5,612		

TEXAS.

Abilene	1,080	Eagle Pass	337	Port Arthur	3,573
Amarillo	2,520	Eastland	510	Ranger	809
Austin	2,957	El Paso	8,414	San Angelo	924
Beaumont	4,018	Ennis	525	San Antonio	12,780
Belton	176	Fort Worth	12,221	San Benito	295
Bonham	276	Gainesville	487	Sherman	1,320
Brenham	224	Galveston	6,177	Sulphur Springs	220
Brownsville	544	Greenville	832	Taylor	639
Brownwood	600	Hillsboro	372	Temple	1,026
Bryan	353	Houston	21,522	Terrell	470
Burkburnett	1,108	Laredo	961	Texarkana	1,045
Childress	516	Longview	431	Tyler	1,012
Cisco	420	McAllen	191	Vernon	465
Cleburne	944	McKinney	570	Victoria	518
Corpus Christi	703	Marshall	1,009	Waco	3,677
Corsicana	886	Mineral Wells	536	Waxahachie	497
Dallas	23,892	Navasota	210	Weatherford	324
Del Rio	454	Orange	840	Wichita Falls	7,900
Denison	1,741	Palestine	906	Yoakum	568
Denton	367	Paris	982		

UTAH

Brigham	182	Ogden	3,270	Salt Lake City	12,512
Logan	447	Provo	579		

VERMONT

Barre	1,105	Burlington	1,837	St. A bans	1,052
Bennington	908	Montpelier	740	St. Johnsbury	579
Brattleboro	922	Rutland	1,659	Springfield	390

TABLE 16.—*Personal returns by cities, calendar year 1921*—Continued.

VIRGINIA.

Cities.	Returns.	Cities.	Returns.	Cities.	Returns.
Alexandria	2,630	Hampton	1,360	Pulaski	210
Bristol	520	Harrisonburg	360	Richmond	16,000
Charlottesville	920	Lynchburg	2,880	Roanoke	2,750
Clifton Forge	720	Newport News	2,705	South Norfolk	Not reported.
Covington	385	Norfolk	12,320	Staunton	640
Danville	1,920	Petersburg	1,920	Suffolk	555
Fredericksburg	360	Portsmouth	3,840	Winchester	385

WASHINGTON.

Aberdeen	1,889	Hoquiam	1,227	Tacoma	11,565
Anacortes	290	Olympia	935	Vancouver	920
Bellingham	1,890	Port Angeles	156	Walla Walla	1,956
Bremerton	1,458	Puyallup	537	Wenatchee	1,360
Centralia	455	Seattle	38,475	Yakima	2,705
Everett	2,361	Spokane	13,320		

WEST VIRGINIA.

Bluefield	2,350	Huntington	5,758	Princeton	779
Charleston	6,228	Keyser	620	Weston	678
Clarksburg	3,015	Martinsburg	890	Wheeling	7,376
Elkins	558	Morgantown	1,866	Williamson	848
Fairmont	2,736	Moundsville	688		
Grafton	1,196	Parkersburg	2,996		

WISCONSIN.

Antigo	684	Kenosha	3,555	Rhinelander	524
Appleton	2,113	La Crosse	2,970	Sheboygan	1,833
Ashland	1,113	Madison	5,262	South Milwaukee	769
Baraboo	619	Manitowoc	1,452	Stevens Point	722
Beaver Dam	621	Marinette	633	Stoughton	341
Beloit	1,812	Marshfield	570	Superior	3,531
Chippewa Falls	675	Menosha	600	Two Rivers	531
Cudahy	Not reported.	Menomonie	341	Watertown	970
De Pere	275	Merrill	384	Waukesha	1,213
Eau Claire	2,076	Milwaukee	50,912	Wausau	1,704
Fond du Lac	2,569	Neenah	876	Wauwatosa	1,416
Green Bay	3,251	Oshkosh	2,418	West Allis	1,533
Janesville	2,120	Portage	588	Wisconsin Rapids	648
Kaukauna	357	Racine	6,543		

WYOMING.

Casper	4,234	Laramie	1,349	Sheridan	1,298
Cheyenne	2,738	Rock Springs	1,433		