U. S. TREASURY DEPARTMENT

BUREAU OF INTERNAL REVENUE

STATISTICS OF INCOME FOR 1930

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

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

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STATISTICS OF INCOME FOR 1930

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

SIR: In accordance with the provisions contained in the revenue act of 1916 and subsequent acts for the publication annually of statistics with respect to the operation of the income, war-profits, and excess-profits tax laws, I have the honor to transmit herewith a report entitled "Statistics of Income for 1930," prepared from the income tax returns of individuals and corporations for that year filed during 1931, with a historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution. The report also contains tabulations of data from estate tax returns filed during 1931, irrespective of the date of death of the decedent, and a brief historical summary.

GENERAL EXPLANATIONS

Procedure in tabulation.—The income tax returns for 1930 are filed under the provisions of the revenue act of 1928. The year for which the income is reported is in general the calendar year ended December 31, 1930. However, a considerable number of corporation returns and a negligible number of individual returns are filed for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus there are included with the returns for the calendar year 1930, returns with fiscal year ending within the period July 1, 1930, to June 30, 1931, and fractional (part year) returns for which the greater part of the period falls in 1930.

The general tables for the corporation returns in this report include calendar, fiscal, and fractional (part year) returns, except when otherwise specified. The general tables for individual returns, except Table 11, do not include data for returns with no net income. Such returns, as well as returns showing net income below the minimum provided by the revenue act for the filing of a return, are filed in accordance with a statutory requirement that every individual with gross income of $5,000 and over file an income tax return. The data tabulated from returns with no net income are shown on pages 17–18, 86, 139. Prior to 1928 no tabulations were made of such returns.

The statistics contained in this report are based on the taxpayers' returns as filed, unaudited except for a preliminary examination to insure proper execution of the returns, and include amended returns showing net income of $100,000 and over, but do not include amended returns with net income under $100,000. Income tax returns filed by individuals having net income of $5,000 and over and individual

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returns of net income under $5,000 which display income characteristics similar to those usually found in returns of net income of $5,000 and over, such as varied or unusual sources of income or gross income far in excess of the $5,000 net income, and returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns.

For individual returns of net income under $5,000, except those specified above, estimates are made on the basis of a sample. Averages for the various items from a sample for each State are applied to the total number of returns of the class which they represent to secure estimates for the particular State. The samples are selected from both forms on which individual incomes are reported—Form 1040 for net income from salaries or wages of more than $5,000, or income regardless of amount from business, profession, rents, or sale of property, and Form 1040–A for net income of not more than $5,000, derived chiefly from salaries and wages. All 1040 returns are sent to Washington for audit, and those with net income under $5,000 are sampled by the statistical section. The 1040–A returns are audited in the collection districts, and samples only are sent to Washington.

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

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

General definitions.—Throughout this report "net income" means the amount of gross income, as defined in the revenue act effective for the year for which the returns are filed, in excess of the deductions claimed by the taxpayer under the provisions of the respective acts, and "deficit" means excess of deductions over gross income. The net income of individuals includes capital net gain from sale of assets held more than two years. Credits allowed individuals, such as personal exemption, credit for dependents, net loss for prior year, and net loss from the sale of capital assets held more than two years which is reported for tax credit, are not included in deductions; neither is the special credit of $3,000 for domestic corporations having net income of $25,000 or less nor net loss for prior year included in deductions in arriving at net income of corporations.

Gross income and deductions shown in the corporation tables correspond to the total income and total deductions reported on the face of the return plus the cost of goods sold.

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

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amount of taxes collected during the calendar year 1931. A variety of factors is responsible for this discrepancy. Several of the important factors are—

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

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are limited in general by section 131 (b) of the revenue act of 1928 to the same proportion of the tax against which the credit is taken, which the taxpayer's net income from sources without the United States bears to his entire net income for the same taxable year. The amount of tax taken as credit under this provision of law has not been deducted from the amount of tax liability shown in the tabulations. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States taken as a credit by individuals and corporations is, however, shown in separate tables on pages 15 and 23. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income tax liability of individual returns shown herein.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1931 on such returns. Fiscal year returns are required to be filed on or before the 15th day of the third month after the end of the fiscal year, and payment, as in the case of calendar year returns, is required at the time the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1931, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1930 (the last quarterly installment payment on which was due on or before January 15, 1931), to September 30, 1931 (the filing of returns and the full payment or first installment payment on which was due on or before December 15, 1931), whereas, as previously indicated, there are excluded from these statistics the returns for fiscal years ending prior to July 1, 1930, and subsequent to June 30, 1931.

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

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1930.

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

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clusively in the industries in which they are classified, due to the diversified industrial activities of many corporations and especially to affiliated corporations filing consolidated returns, which latter include the income and deductions of the subsidiary or affiilated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, many would fall in industrial divisions other than the ones in which they are included.

Geographic distribution.—The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographic distribution of income, there being no way of ascertaining from the income tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States. An individual files his income tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income tax return in the collection district in which its principal place of business or the principal office or agency is situated, excepting closely affiliated concerns filing a consolidated return. In the latter case the consolidated return is frequently filed in a State other than the State in which the principal place of business or principal office or agency of the subsidiaries is located.

INDIVIDUAL INCOME TAX RETURNS

The number of returns of individuals for 1930 was 3,707,509, of which 2,037,645 were taxable and 1,669,864 nontaxable. The aggregate net income was $18,118,634,941; the net income on taxable returns was $13,692,584,305, on which the tax liability was $476,714,808. As compared with the returns for the previous year, the total number for 1930 decreased by 336,818, or 8.33 per cent. The average net income for 1930 was $4,887.01 for all returns and $6,719.81 for taxable returns, the average amount of tax liability was $128.58 for all returns and $233.96 for taxable returns, and the average tax rate was 2.63 per cent for all returns and 3.48 per cent for taxable returns. For the preceding year the average net income was $6,132.22 for all returns and $8,337.30 for taxable returns, the average tax liability was $247.74 for all returns and $407.62 for taxable returns, and the average tax rate was 4.04 per cent for all returns and 4.89 per cent for taxable returns. The ratio of the number of returns filed to the total population (census April 1, 1930) is 3.01 per cent, as compared with a corresponding ratio for the preceding year of 3.28 per cent.

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

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

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

The distribution of the returns, by a limited number of net income classes, is exhibited in the following table, which includes the number of returns, net income, and tax; also cumulative totals and percentages. In basic Table 3, pages 71–73, a similar distribution of the number of returns, net income, and tax is shown by a more detailed net income classification.

Simple and cumulative distribution of individual returns for 1930 by net income classes, showing number of returns, net income, tax, and percentages [1]

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent	Number	Per cent	Number	Per cent
Under 1 (estimated)	150,000	4.05	3,707,509	100.00	150,000	4.05
1 under 2 (estimated)	909,155	24.52	3,557,509	95.95	1,059,155	28.57
2 under 3 (estimated)	767,684	20.70	2,648,354	71.43	1,826,839	49.27
3 under 5 (estimated)	1,070,239	28.87	1,880,670	50.73	2,897,078	78.14
5 under 10	550,977	14.86	810,431	21.86	3,448,055	93.00
10 under 25	198,762	5.36	259,454	7.00	3,646,817	98.36
25 under 50	40,845	1.10	60,692	1.64	3,687,662	99.46
50 under 100	13,645	.37	19,847	.54	3,701,307	99.83
100 under 150	3,111	.08	6,202	.17	3,704,418	99.91
150 under 300	2,071	.05	3,091	.09	3,706,489	99.96
300 under 500	552	.02	1,020	.04	3,707,041	99.98
500 under 1,000	318	.01	468	.02	3,707,359	99.99
1,000 and over	150	.01	150	.01	3,707,509	100.00
Total	3,707,509	100.00				

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under 1 (estimated)	$86,891,887	0.48	$18,118,634,941	100.00	$86,891,887	0.48
1 under 2 (estimated)	1,494,526,118	8.25	18,031,743,054	99.52	1,581,418,005	8.73
2 under 3 (estimated)	1,864,161,556	10.29	16,537,216,936	91.27	3,445,579,561	19.02
3 under 5 (estimated)	4,151,967,088	22.92	14,673,055,380	80.98	7,597,546,649	41.94
5 under 10	3,723,763,076	20.55	10,521,088,292	58.06	11,321,309,725	62.49
10 under 25	2,922,750,247	16.13	6,797,325,216	37.51	14,244,059,972	78.62
25 under 50	1,383,619,457	7.64	3,874,574,969	21.38	15,627,679,429	86.26
50 under 100	919,039,755	5.07	2,490,955,512	13.74	16,546,719,184	91.33
100 under 150	374,170,634	2.06	1,571,915,757	8.67	16,920,889,818	93.39
150 under 300	419,015,969	2.31	1,197,745,123	6.61	17,339,905,787	95.70
300 under 500	207,131,122	1.15	778,729,154	4.30	17,547,036,909	96.85
500 under 1,000	211,693,377	1.17	571,598,032	3.15	17,758,730,286	98.02
1,000 and over	359,904,655	1.98	359,904,655	1.98	18,118,634,941	100.00
Total	18,118,634,941	100.00				

[1] For general explanations, see pp. 1–4.

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

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

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship of the taxpayer. In basic Tables 4 and 5 (pp. 74–79) similar data are shown by States and Territories and by net income classes, respectively.

Individual returns for 1930 by sex and family relationship of taxpayer, showing number of returns, net income, and percentages [1]

Family relationship	Returns		Net income	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns	1,864,229	50.28	$10,882,725,878	60.06
Wives filing separate returns from husbands	104,325	2.81	915,034,693	5.05
Single men, heads of families	263,180	7.10	986,809,537	5.45
Single women, heads of families	107,117	2.89	435,462,741	2.40
Single men, not heads of families	894,706	24.13	2,755,809,423	15.21
Single women, not heads of families	439,205	11.85	1,704,168,023	9.41
Community property income [2]	34,747	.94	438,624,646	2.42
Total	3,707,509	100.00	18,118,634,941	100.00

[1] Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor. For general explanations see pp. 1–4.

[2] Excludes separate returns of community property income of husband and wife in which the net income is under $5,000 and joint returns of husband and wife which show net income under $10,000. In tabulating joint returns of community property net income of $10,000 and over the data are divided to represent the separate returns of husband and wife, the net income class for each of the separate returns being one-half of the combined net income of the joint return. Returns of community property income not included under this heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from husbands.

NET INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credit for dependents, dividends on stock of domestic corporations, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years,

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and net income offset by net loss for prior year, also the net income subject to normal tax, are shown in the following table:

Net income exempt from and amount subject to normal tax, individual returns for 1930 [1]

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

[1] For general explanations see pp. 1–4.

CAPITAL NET GAINS AND LOSSES (INDIVIDUAL RETURNS)

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

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

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

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

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

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

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

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

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue act of 1921 and subsequent acts, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the ordinary net income before deduction of this loss, and the taxpayer has a capital net gain, the amount of such excess shall next be applied against the capital net gain for such year, and if this excess is larger than the capital net gain for such year, the balance is similarly allowed as a deduction in computing the ordinary net income and the capital net gain the next succeeding taxable year. See section 117 of the revenue act of 1928.

Such net losses, being of prior year origin, are not included in the current year deductions in arriving at the net income for the various years shown in this volume. Net loss for prior year reported in the individual income tax returns for the years 1922 to 1930, inclusive, and taken as a deduction in computing ordinary net income and capital net gain is given below:

Year—	Amount	Year—	Amount
1922	$45, 220, 859	1927	$37, 054, 785
1923	34, 266, 149	1928	33, 616, 475
1924	29, 869, 182	1929	28, 909, 275
1925	32, 321, 310	1930	39, 920, 711
1926	27, 411, 767		

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

The credit of 25 per cent of the tax on earned net income applies to the tax on the first $5,000 of net income and, if specifically earned, to the tax on an amount not exceeding $10,000 under the revenue act of 1924, applicable to returns for 1924, and to an amount not exceeding $20,000 under the revenue act of 1926, applicable to returns for 1925–1927, and to an amount not exceeding $30,000 under the revenue act of 1928, applicable to returns for 1928 and subsequent years.

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

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

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

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

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

SOURCES OF INCOME AND DEDUCTIONS (INDIVIDUAL RETURNS)

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

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

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

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

[1] For general explanations, see pp. 1–4.

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The following table shows, by net income classes, the distribution of the total income by sources. The distribution by States and Territories and by a larger number of net income classes is shown in basic Tables 6 and 7, respectively (pp. 80–85). The percentage distribution of total income by sources is shown in the second table following.

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

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

Net income classes (Thousands of dollars)	Capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations
Under 5 (estimated)		$494,924,553		$488,648,239
5 under 10		199,937,231		573,155,110
10 under 25		153,011,870	$16,497,538	932,634,668
25 under 50	$13,570,947	62,664,573	9,648,829	649,446,938
50 under 100	87,808,689	31,315,584	5,532,332	527,775,634
100 under 150	63,887,781	10,104,921	1,690,028	238,099,831
150 under 300	108,784,220	9,859,650	2,998,365	276,217,544
300 under 500	67,151,076	4,967,319	459,540	133,198,242
500 under 1,000	78,376,150	3,825,446	381,867	148,490,652
1,000 and over	136,813,317	3,714,299	924,606	229,637,067
Total	556,392,180	974,325,446	38,133,605	4,197,303,925

Net income classes (Thousands of dollars)	Fiduciary	Interest and other income	Total income
Under 5 (estimated)	$91,059,272	$792,245,329	$9,205,628,932
5 under 10	84,223,101	367,857,637	4,513,554,817
10 under 25	111,296,825	369,863,678	3,717,104,249
25 under 50	71,974,724	179,786,658	1,770,727,170
50 under 100	41,387,062	111,164,795	1,194,215,396
100 under 150	11,921,501	37,754,059	484,348,697
150 under 300	8,354,323	35,308,435	554,321,745
300 under 500	3,247,097	14,372,245	265,321,590
500 under 1,000	3,752,311	13,037,513	280,364,266
1,000 and over	2,243,088	19,047,289	426,858,648
Total	429,459,304	1,940,437,638	22,412,445,510

[1] For general explanations, see pp. 1–4.

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

Net income classes (Thousands of dollars)	Deductions				Net income
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other	
Under 5 (estimated)	$285,654,869	$67,318,947	$138,552,321	$1,116,556,146	$7,597,546,649
5 under 10	198,079,934	25,546,888	75,446,498	490,718,421	3,723,763,076
10 under 25	287,949,072	28,157,357	68,458,907	409,788,666	2,922,750,247
25 under 50	154,248,886	16,149,756	37,976,805	178,732,266	1,383,619,457
50 under 100	116,259,129	13,015,651	30,813,920	115,086,941	919,039,755
100 under 150	50,040,699	5,150,849	13,781,674	41,204,841	374,170,634
150 under 300	65,500,366	7,134,657	16,369,604	46,301,149	419,015,969
300 under 500	26,586,069	2,785,870	9,029,605	19,788,924	207,131,122
500 under 1,000	34,245,535	3,237,108	9,666,066	21,522,180	211,693,377
1,000 and over	14,211,751	4,040,436	24,675,346	24,026,460	359,904,655
Total	1,232,776,310	172,537,519	424,770,746	2,463,725,994	18,118,634,941

Percentage distribution of sources of income and deductions, individual returns for 1930, by net income classes [1]

Net income classes (Thousands of dollars)	Wages and salaries	Business	Partnership	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations
Under 5 (estimated)	59.90	15.34	3.29	1.18	----------	5.38	----------	5.31
5 under 10	49.48	14.51	5.87	3.00	----------	4.43	----------	12.70
10 under 25	35.74	9.96	6.56	5.15	----------	4.12	0.44	25.09
25 under 50	24.81	6.18	6.67	6.59	0.77	3.54	.54	36.68
50 under 100	17.99	4.04	6.98	3.58	7.35	2.62	.46	44.20
100 under 150	13.51	3.24	5.84	2.37	13.19	2.09	.35	49.16
150 under 300	10.83	2.05	5.58	1.89	19.62	1.78	.54	49.83
300 under 500	8.75	1.09	3.97	1.99	25.31	1.87	.18	50.20
500 under 1,000	7.48	.86	1.81	1.44	27.96	1.36	.14	52.96
1,000 and over	5.17	.08	.45	2.38	32.05	.87	.21	53.80
Total	44.27	11.73	4.86	2.84	2.48	4.35	.17	18.73

[1] For general explanations, see pp. 1–4.

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

Net income classes (Thousands of dollars)	Fiduciary	Interest and other income	Total income	Deductions				Net income
				Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credits on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other	
Under 5 (estimated)	0.99	8.61	100.00	3.10	0.73	1.51	12.13	82.53
5 under 10	1.86	8.15	100.00	4.39	.57	1.67	10.87	82.50
10 under 25	2.99	9.95	100.00	7.75	.76	1.84	11.02	78.63
25 under 50	4.07	10.15	100.00	8.71	.91	2.15	10.09	78.14
50 under 100	3.47	9.31	100.00	9.73	1.09	2.58	9.64	76.96
100 under 150	2.46	7.79	100.00	10.33	1.06	2.85	8.51	77.25
150 under 300	1.51	6.37	100.00	11.82	1.29	2.95	8.35	75.59
300 under 500	1.22	5.42	100.00	10.02	1.05	3.40	7.46	78.07
500 under 1,000	1.34	4.65	100.00	12.21	1.15	3.45	7.68	75.51
1,000 and over	.53	4.46	100.00	3.33	.95	5.78	5.63	84.31
Total	1.92	8.65	100.00	5.50	.77	1.90	10.99	80.84

FREQUENCY DISTRIBUTION BY SIZE OF SPECIFIC ITEMS OF INCOME AND DEDUCTION, RETURNS OF NET INCOME OF $5,000 AND OVER (INDIVIDUAL RETURNS)

In the general tables for individual returns, data are classified according to the net income of the individual. Within net income classes, returns may show widely varying amounts of income and deductions from specific sources. In the following table specific items of income and deduction reported on returns of net income of $5,000 and over are classified according to the size.

The sources of income for which the amounts reported are thus distributed are salaries, commissions, etc.; business; dividends on stock of domestic corporations; rents and royalties; capital net gain from sale of assets held more than two years; and profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than two years. The specific deductions distributed by size are: net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than two years, and capital net loss from sale of assets held more than two years. Sources of income not included in this tabulation are partnership, fiduciary, and interest and other income. The total income received through partnerships and fiduciaries may not be included in items 5 and 6, Form 1040, provided for such income, since the instructions relative to those items provide:

Enter as item 5 your share (whether received or not) of the profits of a partnership, and as item 6 income from an estate or trust, except that the share of (*a*) capital net gain or loss computed as provided in instruction 8a shall be reported in Schedule D, (*b*) profits which consisted of dividends on stock of domestic corporations shall be included in item 9, and (*c*) taxable interest on obligations of the United States shall be included in Schedule E, on the return.

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

Size of specific income and deduction (Thousands of dollars)	Salaries, commissions, etc.		Business		Dividends on stock of domestic corporations	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1	5,053	$242,537	1,865	$87,550	47,929	$2,300,784
0.1 under 0.2	3,983	557,163	1,699	247,348	33,242	4,793,449
0.2 under 0.3	3,073	736,971	1,460	357,423	24,710	6,031,620
0.3 under 0.4	2,599	873,661	1,178	410,320	20,122	6,938,126
0.4 under 0.5	2,071	913,413	1,147	514,448	16,368	7,417,318
0.5 under 1	9,206	6,552,468	4,720	3,462,438	58,826	42,582,433
1 under 2	18,271	26,987,189	7,969	11,787,831	66,727	95,994,755
2 under 3	20,090	49,607,621	7,883	19,698,522	41,028	100,779,705
3 under 4	25,941	90,300,511	8,843	31,046,900	29,592	103,896,137
4 under 5	32,686	148,084,087	11,565	52,425,372	22,100	98,493,506
5 under 10	275,000	1,868,785,269	76,093	525,622,982	62,103	439,258,353
10 under 15	65,521	771,184,478	17,402	208,630,853	25,052	304,243,886
15 under 20	23,510	395,646,573	5,757	98,563,866	12,600	216,278,593
20 under 25	10,695	235,365,471	2,565	57,017,456	7,902	175,929,972
25 under 30	6,018	160,940,873	1,446	39,408,215	5,220	142,344,769
30 under 40	5,814	196,346,167	1,350	46,259,506	6,619	227,937,729
40 under 50	2,227	98,229,937	643	28,426,499	3,963	176,458,192
50 under 75	2,411	141,813,596	619	36,929,850	4,596	277,721,586
75 under 100	755	63,940,226	223	18,888,266	2,177	187,389,486
100 under 250	679	93,379,860	191	27,341,447	3,037	441,167,098
250 under 500	93	30,023,900	18	5,816,295	632	214,349,218
500 under 1,000	15	9,361,385	4	2,508,765	247	167,501,582
1,000 and over	7	17,732,829			124	268,847,389
Total	515,718	4,407,606,185	154,640	1,215,452,152	494,916	3,708,655,686

Size of specific income and deduction (Thousands of dollars)	Rents and royalties		Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years		Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	
	Number of times item occurs	Amount	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1	19,312	$971,257	18,006	$858,655	6,422	$306,972
0.1 under 0.2	16,673	2,444,506	11,402	1,647,209	4,909	731,585
0.2 under 0.3	13,686	3,364,939	8,625	2,111,193	4,326	1,075,703
0.3 under 0.4	11,982	4,123,454	6,886	2,379,069	3,757	1,311,325
0.4 under 0.5	9,668	4,315,114	5,606	2,500,812	3,251	1,460,909
0.5 under 1	30,277	21,681,829	18,681	13,368,082	13,199	9,579,332
1 under 2	25,906	36,887,143	19,264	27,406,580	15,990	23,050,470
2 under 3	13,078	32,008,359	10,712	26,168,653	10,212	25,070,771
3 under 4	8,154	28,118,879	7,203	24,781,544	7,172	24,869,258
4 under 5	5,830	26,028,230	5,511	24,497,334	5,552	24,852,238
5 under 10	15,095	105,205,424	15,856	110,580,265	14,942	105,747,150
10 under 15	4,940	59,676,126	5,513	66,339,340	6,764	82,520,199
15 under 20	1,973	33,915,208	2,658	45,508,584	3,750	64,832,689
20 under 25	1,108	24,627,318	1,499	33,142,713	2,403	53,740,634
25 under 30	559	15,199,782	887	24,074,747	1,589	43,382,395
30 under 40	619	21,214,360	968	33,068,274	1,920	66,042,301
40 under 50	285	12,714,170	445	19,611,148	1,077	47,886,680
50 under 75	281	16,868,994	372	21,959,138	1,377	83,445,233
75 under 100	98	8,433,581	111	9,671,058	590	50,865,471
100 under 250	80	11,221,615	141	19,787,294	786	114,477,721
250 under 500	17	5,206,129	24	7,845,427	163	57,008,370
500 under 1,000	5	3,043,845	5	3,502,590	53	36,095,059
1,000 and over	1	2,130,631	4	6,843,204	16	28,768,976
Total	179,627	479,400,893	140,379	527,652,913	110,220	947,121,441

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

Size of specific income and deduction (Thousands of dollars)	Capital net gain from sale of assets held more than 2 years		Capital net loss from sale of assets held more than 2 years	
	Number of times item occurs	Amount	Number of times item occurs	Amount
Under 0.1	268	$13,075	165	$8,168
0.1 under 0.2	226	33,036	110	16,056
0.2 under 0.3	204	49,552	112	27,520
0.3 under 0.4	168	58,549	91	30,832
0.4 under 0.5	132	58,867	62	27,544
0.5 under 1	500	359,266	301	215,928
1 under 2	713	1,028,277	449	647,040
2 under 3	506	1,249,212	304	753,160
3 under 4	347	1,201,506	235	810,080
4 under 5	293	1,317,230	205	917,488
5 under 10	936	6,779,722	697	5,079,816
10 under 15	577	7,160,103	396	4,913,936
15 under 20	430	7,434,501	275	4,767,440
20 under 25	349	7,804,040	155	3,466,896
25 under 30	256	7,021,800	140	3,835,472
30 under 40	413	14,275,594	151	5,206,456
40 under 50	353	15,814,041	125	5,560,608
50 under 75	655	40,072,107	134	8,046,096
75 under 100	380	32,402,207	80	6,809,272
100 under 250	737	111,932,192	103	15,703,096
250 under 500	270	92,751,933	24	8,193,608
500 under 1,000	102	71,693,887	2	1,483,376
1,000 and over	47	135,881,483	2	4,375,328
Total	8,862	556,392,180	4,318	80,895,216

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

The net profit from business (other than from partnerships) reported in returns, Form 1040, of net income of $5,000 and over is classified below according to the nature of the business. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors, and do not necessarily indicate the principal occupation of or the total income reported by the individual making the return. Business profits reported on returns, Form 1040, showing net income of less than $5,000 are not included. The sample of these returns on which the Statistics of Income estimates are based is not considered sufficiently comprehensive for these detailed figures concerning net profit from business.

The net profit from business as shown in these statistics means the total receipts from business or profession, less cost of goods sold and other business deductions, such as salaries, interest on business indebtedness, taxes on business or business property, loss from fire or storm, bad debts arising from sales, depreciation, obsolescence, and depletion, rents, repairs, and other expenses, as provided for in Schedule A of the individual income tax return, Form 1040.

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Net profit from business, by industrial groups, showing number of businesses and total net profit from business, individual returns for 1930 of net income of $5,000 and over: also grand totals for prior years

Industrial groups	Number of businesses	Per cent	Net profit from business	Per cent
Agriculture and related industries	9,708	6.27	$51,378,646	4.23
Mining and quarrying	915	.59	9,623,386	.79
Manufacturing:				
Food products, beverages, and tobacco	2,314	1.50	19,053,641	1.57
Textiles and their products	1,430	.93	12,930,584	1.06
Leather and its manufactures	119	.08	1,067,154	.09
Rubber products	47	.03	444,154	.04
Forest products	375	.24	3,066,622	.25
Paper, pulp, and products	100	.07	912,152	.08
Printing, publishing, and allied industries	1,733	1.12	13,882,031	1.14
Chemicals and allied products	282	.18	3,359,871	.28
Stone, clay, and glass products	314	.20	2,668,874	.22
Metal and its products	1,133	.73	10,454,097	.86
Manufacturing not elsewhere classified	716	.46	7,558,636	.62
Total manufacturing	8,563	5.54	75,397,816	6.21
Construction	7,128	4.61	65,469,451	5.38
Transportation and other public utilities	1,800	1.17	13,965,054	1.14
Trade	36,863	23.84	253,523,562	20.86
Service—professional, amusements, hotels, etc	72,431	46.84	607,817,433	50.01
Finance—banking, insurance, real estate, stock and bond brokers, etc	8,864	5.73	80,046,814	6.59
Nature of business not given	8,368	5.41	58,229,990	4.79
Grand total, 1930	154,640	100.00	1,215,452,152	100.00
1929	228,475		1,836,328,530	
1928	220,159		1,772,255,111	
1927	212,919		1,704,175,267	
1926	218,148		1,738,522,844	
1925	203,576		1,623,638,298	
1924	(1)		1,290,721,756	
1923	(1)		1,059,472,721	
1922	(1)		1,012,439,906	
1921	(1)		816,040,035	
1920	(1)		1,398,069,227	

[1] Not available.

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

In basic Tables 8 and 8A, pages 87–88, taxes paid other than Federal income tax or that amount of the income and profits taxes paid foreign countries or possessions of the United States allowed as a deduction, and interest paid as reported in the returns of net income of $5,000 and over, are distributed by States and Territories and by net income classes, respectively. The amounts are shown separately as reported in business deductions in Schedule A, "Income from business or profession," and in deductions from total income. Taxes paid other than Federal income tax are reported under "Deductions" in the individual income tax return (item 14 on Form 1040) in accordance with the following instructions:

Enter as item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in item 54.

Taxes paid on business property or for carrying on business as reported under business deductions in item 12, Schedule A, "Income from business or profession," do not include Federal income taxes,

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taxes assessed against local benefits of a kind tending to increase the value of property, nor taxes imposed upon sales by manufacturers. Amounts tabulated do not include taxes reported on Form 1040–F, Schedule of farm income and expenses.

Interest paid is reported under "Deductions" in the individual income tax return (item 13, Form 1040) in accordance with the following instructions:

Enter as item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred to purchase or carry obligations or securities, the interest upon which is wholly exempt from taxation.

Interest paid on business indebtedness to others is reported under business deductions in item 11, Schedule A, "Income from business or profession," in accordance with the following instructions:

Enter on line 11, interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

The taxes paid, other than Federal income tax and certain income taxes paid foreign countries, and interest paid, reported on returns of net income under $5,000, are not included, as the sample of the returns is not considered sufficiently comprehensive to determine these items accurately.

Below are shown, for the years for which the data are available, the aggregates of taxes paid other than Federal income tax and certain income taxes paid foreign countries, and the interest paid as reported on returns of net income of $5,000 and over.

Taxes paid other than Federal income tax and interest paid, individual returns for 1927–1930 of net income of $5,000 and over

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

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

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS, RETURNS OF NET INCOME OF $5,000 AND OVER (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom, segregated by nature of obligation and by net income classes, reported in returns of net income of $5,000 and over.

The amount of interest reported is the total amount received or accrued. Since bond holdings are subject to variation during the year, the amount of bonds reported may include bonds for which no interest was received or accrued, and, vice versa, the interest reported may include interest on bonds which are not included in the amount of bonds reported.

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Tax-exempt obligations reported in individual returns for 1930 of net income of $5,000 and over, showing amounts owned and interest received, by nature of obligation and by net income classes

Net income classes (Thousands of dollars)	Amount owned			Interest received		
	Total	Obligations of States and Territories or political subdivisions thereof	Wholly tax-exempt obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes	Total	Obligations of States and Territories or political subdivisions thereof	Wholly tax-exempt obligations of the United States and its possessions, and securities issued under the Federal farm loan act; partially tax-exempt Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates, and Treasury notes
5 under 6	$109,459,083	$45,107,362	$64,351,721	$6,212,485	$3,208,006	$3,004,479
6 under 7	96,451,701	40,985,307	55,466,394	5,202,914	2,459,232	2,743,682
7 under 8	102,959,588	48,036,962	54,922,626	5,186,073	2,437,674	2,748,399
8 under 9	88,370,638	36,289,675	52,080,963	4,652,544	2,385,742	2,266,802
9 under 10	87,970,893	41,980,865	45,990,028	4,514,700	2,404,585	2,110,115
10 under 11	79,647,072	36,826,693	42,820,379	4,196,818	2,040,725	2,156,093
11 under 12	70,769,806	35,970,319	34,799,487	3,641,148	1,968,237	1,672,911
12 under 13	63,558,831	30,816,078	32,742,753	3,646,843	1,939,173	1,707,670
13 under 14	55,365,878	26,577,806	28,788,072	3,003,012	1,624,124	1,378,888
14 under 15	59,210,261	29,969,707	29,240,554	3,261,810	1,592,264	1,669,546
15 under 20	270,429,383	139,783,339	130,646,044	14,549,103	8,332,220	6,216,883
20 under 25	245,682,537	139,494,214	106,188,323	13,655,796	8,197,468	5,458,328
25 under 30	193,981,115	112,811,993	81,169,122	10,352,671	6,449,949	3,902,722
30 under 40	391,955,257	249,998,498	141,956,759	20,016,164	13,133,807	6,882,357
40 under 50	291,268,050	179,191,626	112,076,424	15,919,365	9,752,548	6,166,817
50 under 60	266,759,517	175,947,785	90,811,732	13,491,131	9,323,568	4,167,563
60 under 70	184,433,150	120,947,419	63,485,731	10,221,282	7,014,231	3,207,051
70 under 80	157,604,409	105,252,482	52,351,927	8,671,022	6,281,095	2,389,927
80 under 90	133,112,934	90,201,934	42,911,000	6,619,222	4,709,225	1,909,997
90 under 100	117,238,637	83,177,587	34,061,050	7,363,116	5,289,707	2,073,409
100 under 150	459,381,221	339,068,805	120,312,416	24,639,031	18,951,696	5,687,335
150 under 200	227,507,135	163,558,134	63,949,001	11,425,500	8,755,726	2,669,774
200 under 250	111,223,413	78,634,501	32,588,912	6,681,025	5,072,507	1,608,518
250 under 300	155,126,494	115,685,442	39,441,052	7,545,314	5,673,924	1,871,390
300 under 400	190,106,242	138,014,783	52,091,459	10,300,635	7,848,749	2,451,886
400 under 500	77,534,801	49,907,888	27,626,913	4,230,229	2,898,449	1,331,780
500 under 750	183,138,691	129,282,230	53,856,452	9,201,793	6,926,124	2,275,669
750 under 1,000	105,125,861	68,712,816	36,413,045	5,063,343	3,511,625	1,551,718
1,000 under 1,500	141,179,152	94,820,094	46,359,058	6,095,296	4,510,911	1,584,385
1,500 under 2,000	13,507,050	5,143,200	8,363,850	2,540,886	1,691,949	848,937
2,000 under 3,000	75,459,430	62,055,080	13,404,350	2,819,486	2,340,628	478,858
3,000 under 4,000	32,972,580	24,490,880	8,481,700	1,387,253	1,261,127	126,126
4,000 under 5,000				3,010		3,010
5,000 and over	162,038,474	71,917,824	90,120,650	5,972,880	2,854,123	3,118,757
Total	5,000,529,284	3,110,659,337	1,889,869,947	262,282,900	172,841,118	89,441,782

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

As noted on page 1, the general tables for individual returns in the Statistics of Income do not include data for returns which show no net income. Such returns are filed in accordance with the statutory requirements that every individual with gross income of $5,000 and over, irrespective of the amount of net income or deficit, file an income tax return. Tabulations prepared from these returns by deficit classes and by sources of income and deductions are shown below. More detailed tabulation of the sources of income and deductions by net deficit classes is shown in basic Table 7A, page 86. The distribution of the returns by States and Territories is shown in basic Table 10, page 139.

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

Deficit classes (Thousands of dollars)	Number of returns	Deficit
Under 5	93,315	$160,689,639
5 under 10	22,570	160,166,672
10 under 25	17,289	270,988,052
25 under 50	6,499	224,301,483
50 under 100	3,117	215,824,432
100 under 150	945	114,933,545
150 under 300	752	152,420,409
300 under 500	231	86,688,908
500 under 1,000	103	67,334,330
1,000 and over	46	86,104,926
Total	144,867	1,539,452,396
Total for 1929	92,545	1,025,130,372
1928	72,829	499,213,372

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

Sources of income and deductions	Amount
Income:	
Wages and salaries	$283,726,943
Business	69,697,128
Partnership	57,259,736
Profit from sale of real estate, stocks, bonds, etc., including capital net gain from sale of assets held more than 2 years	68,134,732
Rents and royalties	103,459,966
Interest on Government obligations not wholly exempt from tax	5,738,139
Dividends on stock of domestic corporations	434,987,550
Fiduciary	19,843,219
Interest and other income	161,535,651
Total income	1,204,383,064
Deductions:	
Taxes paid other than Federal income tax	31,536,488
Contributions	16,629,750
Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years	1,307,143,301
Net loss from business and partnership	570,023,246
All other	818,502,675
Total deductions	2,743,835,460
Deficit	1,539,452,396

NUMBER OF RETURNS BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income tax returns filed for 1930, segregated by counties, by cities, and by townships having a population of 1,000 and over in the 1930 census, is shown in basic Table 11, pages 139–205.

Data in Table 11 are based on special reports by collectors. For the years 1928–1930 the collectors of internal revenue were asked for an actual count of the index cards prepared from the returns filed in each collection district. Previous to 1928 these data were very close approximations, calculated by measurement on the basis of a certain number of cards to the inch. It should be noted, however, that absolute accuracy in the count of returns by the numerous civil divisions involved is impossible except through the expenditure of considerable time and money.

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

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included those showing no net income, which are filed in accordance with the statutory requirements that every individual with gross income of $5,000 and over, regardless of the amount of net income or deficit, file an income tax return. The data tabulated from returns showing no net income are not included in the general tables of this report, but are shown separately on pages 86 and 139.

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

PARTNERSHIP RETURNS OF INCOME

Partnership returns, except for the war excess-profits tax of 1917, are not subject to direct assessment, the income being reported by the individual copartners according to their shares, whether distributed or not. A special return of information concerning income is, however, required from partnerships on Form 1065.

The number of partnership returns filed for 1917–1930, inclusive, is as follows:

Year—	Number	Year—	Number
1917	31,701	1924	321,158
1918	100,728	1925	309,414
1919	175,898	1926	295,425
1920	240,767	1927	282,841
1921	259,359	1928	272,127
1922	287,959	1929	263,519
1923	304,996	1930	244,670

CORPORATION INCOME TAX RETURNS

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

Separate tabulations of returns filed for fiscal years (not ending December) and for fractional (part) years, shown on pages 32–33, 294–297, make it possible to segregate data for calendar year accounting periods and for other accounting periods. In addition, separate tabulations of data from consolidated returns are shown on pages

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29–31, 276–293, from which the significance of this form of return can be appraised. Consolidated returns represent the composite return of affiliated corporations filing under the provisions of the income tax law, which authorizes such groups of corporations to submit a consolidated income tax return of the combined income, deductions, and tax for the affiliated concerns.

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

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Returns showing net income," "Returns showing no net income," and "Returns showing no income data—Inactive corporations." Basic Table 12 (pp. 209–211) shows the returns distributed by States and Territories and likewise by those with net income, no net income, and no income data (inactive corporations).

In analyzing the data compiled for returns classified under "Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.," allowances should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling $642,000,000, represent (1) 4 per cent of the mean of the reserve funds and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 203 of the revenue act of 1928 and T. D. 4231.) In basic Table 14 (pp. 213–239) the special deductions for life insurance companies are included in "Miscellaneous deductions" under "Statutory deductions."

Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations [1]

Industrial groups	Total number of returns	Returns showing net income			
		Number	Per cent of total	Gross income [2]	Deductions [2]
Agriculture and related industries	10,961	3,475	31.70	$363,717,666	$323,233,259
Mining and quarrying	17,635	4,700	26.65	1,611,228,229	1,417,109,785
Manufacturing:					
Food products, beverages, and tobacco	15,252	8,092	53.06	8,731,675,413	8,151,436,332
Textiles and their products	14,692	5,678	38.65	2,642,402,199	2,536,792,002
Leather and its manufactures	2,461	894	36.33	733,940,855	695,250,342
Rubber products	607	227	37.40	559,564,928	547,323,418
Forest products	7,501	2,340	31.20	723,629,626	687,805,114
Paper, pulp, and products	2,113	1,114	52.72	1,011,630,235	937,989,161
Printing, publishing, and allied industries	11,736	6,098	51.96	2,055,461,159	1,879,324,644
Chemicals and allied products	7,380	3,287	44.54	9,626,017,268	9,091,940,005
Stone, clay, and glass products	4,724	1,805	38.21	1,027,449,286	934,637,767
Metal and its products	20,831	8,188	39.31	12,790,300,223	11,787,280,558
Manufacturing not elsewhere classified	7,801	2,918	37.41	1,152,163,608	1,046,947,387
Total manufacturing	95,098	40,641	42.74	41,054,234,800	38,296,726,730
Construction	20,035	8,871	44.27	2,174,155,682	2,023,608,056
Transportation and other public utilities	23,662	12,109	51.18	12,935,569,364	11,601,340,489
Trade	134,769	59,741	44.33	23,380,482,879	22,729,385,802
Service—professional, amusements, hotels, etc	42,064	18,741	44.55	2,757,401,443	2,523,174,293
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc	153,182	72,102	47.07	7,519,507,595	6,454,692,045
Nature of business not given	21,330	1,040	4.88	15,197,345	13,411,834
Grand total	518,736	221,420	42.68	91,811,495,003	85,382,682,293

[1] For general explanations, see pp. 1–4.

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

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Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations—Continued

Industrial groups	Returns showing net income—Continued				
	Net income	Net loss for prior year	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries	$40,484,407	$2,096,224	$4,041,076	9.98	0.57
Mining and quarrying	194,118,444	8,776,954	21,474,495	11.06	3.02
Manufacturing:					
Food products, beverages, and tobacco	580,239,081	8,018,512	67,084,446	11.56	9.43
Textiles and their products	105,610,197	3,806,430	11,122,145	10.53	1.56
Leather and its manufactures	38,690,513	551,962	4,389,027	11.34	.62
Rubber products	12,241,510	774,358	1,336,464	10.92	.19
Forest products	35,824,512	2,024,872	3,590,985	10.02	.50
Paper, pulp, and products	73,641,074	1,214,143	8,475,076	11.51	1.19
Printing, publishing, and allied industries	176,136,515	2,585,591	19,640,536	11.15	2.76
Chemicals and allied products	534,077,263	4,277,037	62,960,658	11.79	8.85
Stone, clay, and glass products	92,811,519	2,531,454	10,487,213	11.30	1.47
Metal and its products	1,003,019,665	21,841,882	116,149,373	11.58	16.32
Manufacturing not elsewhere classified	105,216,221	2,750,986	11,755,922	11.17	1.65
Total manufacturing	2,757,508,070	50,377,227	316,991,845	11.50	44.54
Construction	150,547,626	10,231,483	15,210,037	10.10	2.14
Transportation and other public utilities	1,334,228,875	13,609,130	156,573,241	11.74	22.00
Trade	651,097,077	20,292,437	64,165,780	9.85	9.02
Service—professional, amusements, hotels, etc	234,227,150	9,930,455	23,704,753	10.12	3.33
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc	1,064,815,550	42,455,133	109,455,106	10.28	15.37
Nature of business not given	1,785,511	111,206	87,567	4.90	.01
Grand total	6,428,812,710	157,880,249	711,703,900	11.07	100.00

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

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

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Corporation returns for 1930 by major industrial groups, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, income tax and percentages; also number and per cent of returns of inactive corporations—Continued

Industrial groups	Returns showing no net income					Returns showing no income data—inactive corporations	
	Number	Per cent of total	Gross income [2]	Deductions [2]	Deficit	Number	Per cent of total
Manufacturing—Contd.							
Metal and its products	11,904	57.15	$4,407,594,930	$4,807,970,023	$400,375,093	739	3.54
Manufacturing not elsewhere classified	4,280	54.86	841,662,680	976,105,302	134,442,622	603	7.73
Total manufacturing	50,863	53.49	19,846,042,953	21,485,887,424	1,639,844,471	3,594	3.77
Construction	9,674	48.29	867,972,361	950,460,294	82,487,933	1,490	7.44
Transportation and other public utilities	9,522	40.24	3,060,012,759	3,393,541,194	333,528,435	2,031	8.58
Trade	71,746	53.24	13,828,240,635	14,566,935,165	738,694,530	3,282	2.43
Service—professional, amusements, hotels, etc.	19,472	46.29	1,407,465,793	1,586,695,380	179,229,587	3,851	9.16
Finance—banking, insurance, real estate and holding companies, stock and bond brokers, etc.	64,477	42.09	5,777,696,705	[3] 7,344,374,004	1,566,677,299	16,603	10.84
Nature of business not given	1,898	8.90	17,773,297	30,076,753	12,303,456	18,392	86.22
Grand total	241,616	46.58	46,500,564,065	51,378,158,919	4,877,594,854	55,700	10.74

[3] Includes special nonexpense deductions of life insurance companies. (See p. 20.)

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

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

The excess net losses being of prior origin are, therefore, not included in the tabulated current year deductions in arriving at the tabulated net income figure. Only the reported "net loss for prior year" which is taken as a deduction is tabulated; the excess loss carried to subsequent years is not tabulated.

"Net loss for prior year" reported and effective as a deduction in determining net income in the corporation returns for 1922 to 1930, inclusive, is given below.

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

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AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of $3,000 allowed corporations with net income of $25,000 or less. For corporations with net income in excess of $25,000 but not in excess of $25,360, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than $3,000. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to and the amount subject to tax in corporation returns for 1930, are shown below.

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

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

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

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

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

DIVIDENDS PAID (CORPORATION RETURNS)

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

[1] These figures were obtained by capitalizing the $711,703,900 tax liability partly on the basis of the 11 per cent rate and partly on the basis of the 12 per cent rate. Of this tax liability, $629,888,921 representing income tax on calendar year returns, $11,174,670 representing income tax on part year 1930 returns, and $39,401,240 representing income tax on fiscal year returns ending within the period from Jan. 1, 1931, to June 30, 1931, were capitalized on the 12 per cent basis. Income tax of $31,239,069, representing tax liability reported on fiscal year returns reporting income of corporations whose accounting period ended within the period from July 1, 1930, to Nov. 30, 1930, was capitalized on a combination of the 11 per cent and 12 per cent basis in proportion to the distribution of income under the respective rates. The total obtained by this process of capitalization represents the total net taxable income. The difference between the total net income and the sum of the prior year losses and the net taxable income represents the amount of the specific credit allowed corporations.

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

Year	Aggregate		Returns showing net income		Returns showing no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922	$3,436,715,104	$3,348,049,865	$3,182,869,985	$3,166,915,574	$253,845,119	$181,134,291
1923	4,169,117,678	891,285,583	3,820,619,642	787,167,102	348,498,036	104,118,481
1924	4,338,822,858	510,525,809	3,994,990,754	466,820,095	343,832,104	43,705,714
1925	5,189,474,507	544,431,367	4,817,301,320	502,489,520	372,173,187	41,941,847
1926	5,945,292,657	757,649,610	5,530,210,586	716,219,451	415,082,071	41,430,159
1927 [1]	6,423,176,206	702,501,245	5,785,475,573	642,177,901	637,700,633	60,323,344
1928	7,073,723,451	550,128,426	6,585,169,181	509,852,997	488,554,270	40,275,429
1929	8,355,661,745	1,288,642,553	7,841,802,135	1,193,896,039	513,859,610	94,746,514
1930	8,202,241,110	414,180,425	6,841,049,900	250,499,351	1,361,191,210	163,681,074

[1] Revised figures.

COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

An income statement showing an analysis of compiled receipts and statutory deductions shown on corporation income tax returns is presented in basic Table 14 (pp. 213–229). Compiled receipts consist of reported taxable income (gross sales, gross profits from operations other than amounts tabulated as gross sales, interest received, rents received, profits from sale of real estate, stocks, bonds, and other capital assets, and other items of taxable income grouped as "Miscellaneous") and nontaxable income items of major importance (dividends received on capital stock of domestic corporations and interest on Federal, State, and municipal bonds).

Statutory deductions consist of such items as cost of goods sold, compensation of officers, interest paid, taxes paid other than income tax, bad debts, depreciation and depletion, loss from the sale of real estate, stocks and bonds, and items not classified grouped as "Miscellaneous deductions." The amounts shown under "Miscellaneous deductions" are not comparable with these items for earlier years, due to the separate classification for the first time of "Loss from sale of real estate, stocks and bonds."

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

Table 14 also shows the compiled net profit (or compiled net deficit), statutory net income or deficit, total income tax, and compiled net profit after deducting tax. Compiled net profit is the excess of compiled receipts over statutory deductions, and compiled net deficit is the excess of statutory deductions over compiled receipts. Part 1 of this basic table shows the aggregate data for all returns; part 2, for returns showing net income; and part 3, for returns showing no net income. Basic Table 15, page 230, shows for all corporations by major industrial groups the income and deduction items expressed in percentages of total compiled receipts.

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

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

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

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

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

DISTRIBUTION BY NET INCOME OR DEFICIT CLASSES (CORPORATION RETURNS)

The following table of corporation returns, distributed by net income and deficit classes, shows the number of returns, amount of net income or deficit, amount of tax, and percentages; also the number of returns filed for inactive corporations. Basic Table 18 (pp. 260–265) shows the returns distributed by net income and deficit classes and by industrial divisions.

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

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

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

Deficit classes (Thousands of dollars)	Returns showing no net income			
	Returns		Deficit	
	Number	Per cent	Amount	Per cent
Under 1	67,541	27.95	$26,344,180	0.54
1 under 2	32,805	13.58	48,146,068	.99
2 under 3	22,404	9.27	55,563,730	1.14
3 under 4	16,593	6.87	57,657,368	1.18
4 under 5	12,325	5.10	55,378,624	1.14
5 under 10	34,208	14.16	243,935,400	5.00
10 under 15	15,658	6.48	191,881,053	3.93
15 under 20	8,882	3.68	153,646,940	3.15
20 under 25	5,777	2.39	129,329,364	2.65
25 under 50	12,341	5.11	431,924,078	8.86
50 under 100	6,680	2.76	463,450,002	9.50
100 under 250	4,002	1.66	612,509,628	12.56
250 under 500	1,244	.51	430,634,319	8.83
500 under 1,000	630	.26	437,108,089	8.96
1,000 under 5,000	483	.20	949,651,994	19.47
5,000 and over	43	.02	590,434,017	12.10
Total	241,616	100.00	4,877,594,854	100.00
Returns showing no income data—inactive corporations	55,700			

ASSETS AND LIABILITIES (CORPORATION RETURNS)

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

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

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

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Items not otherwise distributed are classified as "Miscellaneous assets" or "Miscellaneous liabilities," among which are the following:

Miscellaneous assets.—Copyrights; formulas; good will; patents; trade-marks; sinking funds; other funds; deferred charges; organization expenses; suspense items; prepaid items; interest discount, coupons, and dividends receivable; guaranty deposits, and deposits on contracts, meters, and leaseholds; cash value of life insurance; and real estate by foreclosure.

Miscellaneous liabilities.—All reserves other than surplus reserves and reserves for depreciation and bad debts, accrued expenses, deferred and suspense items, funds held in trust, borrowed securities, discount and dividends payable, outstanding coupons and certificates and overdrafts. Miscellaneous liabilities of life insurance companies include policy claims and value of outstanding policies and annuities. Miscellaneous liabilities of banks include deposits (time, saving, demand, etc.) and bank notes in circulation.

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

Assets and liabilities	Aggregate	Returns showing net income	Returns showing no net income
Assets:			
Cash (in till and deposits in banks)	$21,012,135,115	$14,450,043,326	$6,562,091,789
Notes receivable [1] and accounts receivable (less reserve for bad debts)	59,675,392,605	38,920,870,097	20,754,522,508
Inventory	18,771,463,972	11,118,483,641	7,652,980,331
Tax-exempt investments—Obligations of States and Territories or political subdivisions; securities issued under the Federal farm loan act and obligations of the United States or its possessions	10,228,229,240	6,798,503,283	3,429,725,957
Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.[2]	83,809,289,350	56,505,451,439	27,303,837,911
Capital assets—Real estate, buildings, equipment, etc. (less depreciation)	120,994,370,317	80,035,887,258	40,958,483,059
Miscellaneous assets not distributed [3]	19,510,971,714	11,136,801,272	8,374,170,442
Total assets [3]	334,001,852,313	218,966,040,316	115,035,811,997
Liabilities:			
Notes and accounts payable	26,869,686,522	13,079,614,949	13,790,071,573
Bonded debt and mortgages	50,281,680,732	32,282,538,028	17,999,142,704
Miscellaneous liabilities not distributed	95,768,370,471	65,385,143,800	30,383,226,671
Capital stock—			
Preferred	19,116,686,765	11,541,905,699	7,574,781,066
Common	87,067,025,025	53,744,815,559	33,322,209,466
Total capital stock	106,183,711,790	65,286,721,258	40,896,990,532
Surplus	61,631,986,108	43,880,559,427	17,751,426,681
Less deficit	6,733,583,310	948,537,146	5,785,046,164
Net surplus	54,898,402,798	42,932,022,281	11,966,380,517
Total liabilities [3]	334,001,852,313	218,966,040,316	115,035,811,997

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

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

[3] Less deficit.

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

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

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

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

CONSOLIDATED RETURNS (CORPORATION RETURNS)

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

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about 1.73 per cent of all corporation returns. However, the net income reported in consolidated returns was 52.54 per cent of the net income of all returns showing net income, and the tax 55.96 per cent of the total tax for all corporations.

Presented below are tables prepared from the consolidated returns, showing the returns distributed by major industrial groups, by net income and deficit classes, and by number of subsidiaries. In interpreting the data contained in these tables it is essential to note that the industrial classification is based on the predominant business of the affiliated corporations for which the consolidated return is filed. If it were possible to segregate the income of the subsidiary or affiliated concerns, the data for such concerns might fall in industrial divisions other than the ones in which they are here included. It should be borne in mind that the consolidated returns are also included in the general tables of corporation income throughout this report.

An income statement showing an analysis of compiled receipts and statutory deductions reported on consolidated return is presented in basic Table 21 (pp. 276–293).

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

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

[1] For general explanation, see pp. 1–4.
[2] Gross income corresponds to total income as reported on face of the return, plus cost of goods sold.

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

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

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

Consolidated corporation returns for 1930 by net income and deficit classes, showing number of returns and amount of net income or deficit

Net income and deficit classes (Thousands of dollars)	Returns showing net income		Returns showing no net income	
	Number	Net income	Number	Deficit
Under 1	211	$101,411	187	$83,999
1 under 2	156	231,810	129	208,605
2 under 3	180	456,980	122	303,978
3 under 4	125	477,889	101	353,413
4 under 5	100	447,323	112	512,830
5 under 10	324	2,316,687	428	3,171,754
10 under 15	215	2,674,448	315	4,009,959
15 under 20	186	3,238,841	251	4,427,606
20 under 25	145	3,252,805	195	4,451,034
25 under 50	409	15,001,026	661	24,135,868
50 under 100	437	31,029,523	693	49,276,812
100 under 250	489	78,554,121	748	118,927,169
250 under 500	339	120,940,978	382	133,867,430
500 under 1,000	272	194,663,891	261	182,184,782
1,000 under 5,000	345	736,201,596	268	548,826,073
5,000 and over	134	2,188,255,673	31	444,777,979
Total	4,067	3,377,845,002	4,884	1,519,519,291

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

Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries	Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries	Number of subsidiaries per return	Number of consolidated returns	Total number of subsidiaries
1	4,645	4,645	36	2	72	78	1	78
2	1,460	2,920	37	5	185	79	1	79
3	741	2,223	38	2	76	80	1	80
4	385	1,540	39	2	78	81	1	81
5	248	1,240	40	3	120	82	2	164
6	197	1,182	41	1	41	83	1	83
7	135	945	42	4	168	87	1	87
8	95	760	43	2	86	91	1	91
9	93	837	44	1	44	95	1	95
10	41	410	45	1	45	96	1	96
11	47	517	47	3	141	98	1	98
12	44	528	48	1	48	106	3	318
13	37	481	49	3	147	114	1	114
14	30	420	50	2	100	118	1	118
15	25	375	51	4	204	119	1	119
16	30	480	52	3	156	121	2	242
17	15	255	53	2	106	122	1	122
18	23	414	54	1	54	140	1	140
19	18	342	55	2	110	156	1	156
20	11	220	57	3	171	161	1	161
21	11	231	58	1	58	183	1	183
22	10	220	59	1	59	199	1	199
23	8	184	61	2	122	209	1	209
24	9	216	63	2	126	228	1	228
25	3	75	64	1	64	264	1	264
26	9	234	65	1	65	291	1	291
27	9	243	66	2	132	Number of subsidiaries not reported—estimated average 3	433	1,299
28	7	196	67	1	67			
29	5	145	69	1	69			
30	7	210	70	2	140			
31	7	217	71	3	213			
32	3	96	72	1	72			
33	3	99	74	2	148	Total	8,951	32,209
34	6	204	76	1	76			
35	2	70	77	1	77			

FISCAL YEAR RETURNS (CORPORATION RETURNS)

Fiscal year returns designate those filed by corporations whose fiscal year is other than the calendar year. These returns are included in the general tables of corporation income throughout this report. The tables of fiscal year returns which appeared in the Statistics of Income for 1925, 1926, and 1927 were compiled from a limited number of returns, those with net income of $2,000 and over, net deficit of $500,000 and over, gross sales or other receipt items of $5,000,000 and over, or net loss for prior year. The tabulations for fiscal year returns during these years include also a small number of returns in addition to the above. This especially applies to the information tabulated for the months of July to November, inclusive, for 1925 and 1926. The tabulations in Statistics of Income for 1928 and subsequent years include all fiscal year returns that were received by the statistical section prior to the termination of the tabulation of the data.

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

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

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

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

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

PART YEAR RETURNS (CORPORATION RETURNS)

The returns filed by corporations showing income for less than 12 months represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year basis, or vice versa, and are also included in the general corporation income tables in this report. The part year returns in this report represent those in which the greater part of the income period was in 1930.

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Corporation part year returns for 1930

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

CORPORATIONS ORGANIZED UNDER THE CHINA TRADE ACT, 1922

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

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

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

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

[1] N. e. c., not elsewhere classified.

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

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

HISTORICAL SUMMARIES

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

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

Corporation returns showing net income and no net income, number, net income, deficit and tax, also number and per cent of returns for inactive corporations, are distributed by States and Territories for the years 1916 to 1930, inclusive, in Table 23, pages 298–312, and by major industrial groups for the years 1920 to 1930, inclusive, in Table 17, pages 240–259.

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Individual returns for 1913 to 1930, showing number of returns, net income, tax before tax credits, tax credits and tax [1]

Year	Number of returns					Net income
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Nontaxable	
1913	357,598					$3,900,000,000
1914	357,515					4,000,000,000
1915	336,652					4,600,000,000
1916	437,036	362,970	74,066	83	17	6,300,000,000
1917	3,472,890	2,707,234	765,656	78	22	13,700,000,000
1918	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000
1919	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000
1920	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000
1921	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000
1922	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000
1923	7,698,321	4,270,121	3,428,200	55	45	24,800,000,000
1924	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000
1925	4,171,051	2,501,166	1,669,885	60	40	21,900,000,000
1926	4,138,092	2,470,990	1,667,102	60	40	21,960,000,000
1927	4,101,547	2,440,941	1,660,606	59	41	22,545,000,000
1928	4,070,851	2,523,063	1,547,788	61	39	25,226,000,000
1929	4,044,327	2,458,049	1,586,278	61	39	24,801,000,000
1930	3,707,509	2,037,645	1,669,864	55	45	18,119,000,000

Year	Tax before tax credits				Tax credits [2]	Tax
	Normal tax	Surtax	Tax on capital net gain, 12½ per cent	Total		
1913	$12,728,038	$15,525,497		$28,253,535		$28,253,535
1914	16,559,493	24,486,669		41,046,162		41,046,162
1915	23,995,777	43,947,818		67,943,595		67,943,595
1916	51,440,558	121,946,136		173,386,694		173,386,694
1917	156,897,441	433,345,732		[3] 795,380,938		[3] 795,380,938
1918	476,432,808	651,289,027		1,127,721,835		1,127,721,835
1919	468,104,801	801,525,303		1,269,630,104		1,269,630,104
1920	478,249,919	596,803,767		1,075,053,686		1,075,053,686
1921	308,059,422	411,327,684		719,387,106		719,387,106
1922	355,409,840	474,581,111	$31,066,357	861,057,308		861,057,308
1923	378,387,954	464,918,056	38,915,500	882,221,510	[4] $220,555,377	661,666,133
1924	257,794,728	437,540,797	48,603,064	743,938,589	39,673,199	704,265,390
1925	216,360,163	432,853,170	117,570,971	766,784,304	32,229,121	734,555,183
1926	200,599,384	448,330,446	112,509,705	761,439,535	28,968,745	732,470,790
1927	215,817,075	511,731,376	134,033,966	861,582,417	30,942,983	830,639,434
1928	281,894,671	688,824,950	233,450,521	1,204,170,142	39,916,105	1,164,254,037
1929	162,332,096	582,392,677	284,654,312	1,029,379,085	27,440,938	1,001,938,147
1930	129,475,205	316,816,255	65,421,594	511,713,054	34,998,246	476,714,808

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316–321. Returns for 1913 pertain to the last 10 months of that year; taxes shown for 1913–1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years' tax is amount reported on returns.

[2] Includes credit of 25 per cent of tax on earned income and credit of 12½ per cent on capital net loss and excludes credit for income and profits taxes paid to a foreign country or a possession of the United States and credit for income tax paid at source.

[3] Includes war excess-profits taxes of $101,249,781 on individuals and of $103,887,984 on partnerships.

[4] 25 per cent reduction provided for in sec. 1200 (a) of revenue act of 1924.

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

Net income classes (Thousands of dollars)	1914	1915	1916	1917	1918	1919
Under 1						
1 under 2				1,640,758	1,516,938	1,924,872
2 under 3				838,707	1,496,878	1,569,741
3 under 5	149,279	127,994	157,149	560,763	932,336	1,180,488
5 under 10	127,448	120,402	150,553	270,666	319,356	438,851
10 under 25	58,603	60,284	80,880	112,502	116,569	162,485
25 under 50	14,676	17,301	23,734	30,391	28,542	37,477
50 under 100	5,161	6,847	10,452	12,439	9,996	13,320
100 under 150	1,189	1,793	2,900	3,302	2,358	2,983
150 under 300	769	1,326	2,437	2,347	1,514	1,864
300 under 500	216	376	714	559	382	425
500 under 1,000	114	209	376	315	178	189
1,000 and over	60	120	206	141	67	65
Total	357,515	336,652	[2] 429,401	3,472,890	4,425,114	5,332,760

Net income classes (Thousands of dollars)	1920	1921	1922	1923	1924	1925
Under 1		401,849	402,076	368,502	344,876	98,178
1 under 2	2,671,950	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992
2 under 3	2,569,316	2,222,031	2,129,898	2,472,641	2,112,993	842,528
3 under 5	1,337,116	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683
5 under 10	455,442	353,247	391,373	387,842	437,330	503,652
10 under 25	171,830	132,344	151,329	170,095	191,216	236,779
25 under 50	38,548	28,946	35,478	39,832	47,061	59,721
50 under 100	12,093	8,717	12,000	12,452	15,816	20,958
100 under 150	2,191	1,367	2,171	2,339	3,065	4,759
150 under 300	1,063	739	1,323	1,301	1,876	3,223
300 under 500	239	162	309	327	457	892
500 under 1,000	123	63	161	141	242	479
1,000 and over	33	21	67	74	75	207
Total	7,259,944	6,662,176	6,787,481	7,698,321	7,369,788	4,171,051

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

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

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

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

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

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

Net income classes (Thousands of dollars)	1926	1927	1928	1929	1930
Under 1	$67,237,548	$72,230,684	$64,535,224	$73,742,132	$86,891,887
1 under 2	1,747,917,122	1,645,575,700	1,526,831,937	1,499,907,745	1,494,526,118
2 under 3	2,042,903,198	2,062,275,084	2,030,900,943	1,958,594,897	1,864,161,556
3 under 5	4,872,788,835	4,700,816,426	4,648,097,736	4,572,596,263	4,151,967,088
5 under 10	3,838,953,366	3,895,759,157	4,282,520,130	4,481,575,786	3,723,763,076
10 under 25	3,660,622,482	3,748,057,507	4,037,853,104	4,025,233,375	2,922,750,247
25 under 50	1,954,653,219	2,051,770,684	2,326,502,829	2,174,458,126	1,383,619,457
50 under 100	1,389,339,134	1,535,387,374	1,857,877,924	1,646,476,000	919,039,755
100 under 150	570,189,915	636,018,520	850,450,966	770,536,078	374,170,634
150 under 300	661,411,549	787,270,255	1,157,131,081	1,087,409,737	419,015,969
300 under 500	340,214,162	431,121,727	663,900,326	628,228,889	207,131,122
500 under 1,000	317,881,202	378,166,589	670,861,671	669,877,752	211,693,377
1,000 and over	494,393,917	600,640,846	1,108,863,041	1,212,098,784	359,904,655
Total	21,958,505,649	22,545,090,553	25,226,326,912	24,800,735,564	18,118,634,941

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

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

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

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

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

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

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Average amount of tax and average rate of tax in individual returns for 1916 to 1930 by net income classes [1]

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

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

Net income classes (Thousands of dollars)	1922		1923		1924	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1	$0.61	0.10	$0.86	0.13	$0.42	0.06
1 under 2	10.96	.75	7.23	.49	4.32	.29
2 under 3	9.73	.40	6.72	.27	4.83	.19
3 under 5	39.94	1.06	26.78	.71	14.92	.39
5 under 10	179.85	2.66	139.42	2.04	65.92	.96
10 under 25	816.60	5.48	606.19	4.06	408.27	2.73
25 under 50	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84
50 under 100	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81
100 under 150	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04
150 under 300	74,686.63	37.03	47,735.74	23.83	49,296.85	24.69
300 under 500	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73
500 under 1,000	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87
1,000 and over	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27
All returns	126.86	4.04	85.95	2.67	95.56	2.74

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

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Average amount of tax and average rate of tax in individual returns for 1916 to 1930 by net income classes—Continued

Net income classes (Thousands of dollars)	1925		1926		1927	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1	$0.70	0.12	$0.46	0.08	$0.32	0.06
1 under 2	1.59	.10	1.68	.10	1.24	.07
2 under 3	4.52	.19	5.03	.21	4.63	.19
3 under 5	6.27	.16	5.84	.15	5.38	.14
5 under 10	38.02	.55	36.16	.52	36.40	.53
10 under 25	313.26	2.09	293.70	1.98	294.45	1.98
25 under 50	2,020.85	5.94	1,962.12	5.77	1,987.18	5.82
50 under 100	7,054.24	10.42	6,868.74	10.14	6,940.81	10.20
100 under 150	16,699.26	13.87	16,490.26	13.66	16,612.41	13.74
150 under 300	31,976.05	15.73	31,832.61	15.72	31,958.64	15.72
300 under 500	62,468.59	16.40	61,945.77	16.24	64,636.44	17.11
500 under 1,000	112,054.67	16.39	114,669.58	16.88	115,377.72	16.99
1,000 and over	323,031.50	15.83	354,516.58	16.56	340,197.36	16.42
All returns	176.11	3.35	177.00	3.33	202.52	3.68

Net income classes (Thousands of dollars)	1928		1929		1930	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under 1	$0.54	0.09	$0.14	0.02	$0.25	0.04
1 under 2	1.69	.10	.61	.04	1.40	.08
2 under 3	5.15	.21	1.73	.07	4.31	.18
3 under 5	6.27	.16	2.06	.05	5.00	.13
5 under 10	36.41	.53	14.51	.21	31.67	.47
10 under 25	305.50	2.05	220.63	1.49	249.35	1.70
25 under 50	2,006.94	5.87	1,788.44	5.24	1,780.10	5.25
50 under 100	7,146.96	10.47	6,680.24	9.77	6,403.77	9.51
100 under 150	16,577.59	13.74	15,614.77	12.92	15,669.82	13.03
150 under 300	32,144.00	15.77	29,985.16	14.64	30,160.60	14.91
300 under 500	64,493.08	17.06	59,314.85	15.49	59,878.43	15.96
500 under 1,000	118,437.70	17.35	108,830.85	15.86	107,826.35	16.20
1,000 and over	362,309.61	16.70	372,424.96	15.76	407,317.73	16.98
All returns	286.00	4.62	247.73	4.04	128.58	2.63

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

Distribution	1916		1917 [11]		1918		1919		1920	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries [2]	$1,851,276,776	22.17	$3,648,437,902	30.21	$8,267,391,550	46.59	$10,755,692,651	47.94	$15,270,373,354	57.22
Business [3]	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,454	17.28	3,205,555,387	12.01
Partnership [4]			775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]			318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82
Capital net gain from sale of assets held more than 2 years [6]										
Rents and royalties	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92
Interest on Government obligations not wholly exempt from tax [7]							63,377,222	.28	61,549,572	.24
Dividends on stock of domestic corporations [8]	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25
Fiduciary [9]	379,795,249	4.55								
Interest and other income [10]	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17
Total income	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years										
Contributions [11]			245,080,088	2.03					387,289,616	1.45
All other	2,051,324,363	24.57	640,682,989	5.30	1,821,122,118	10.26	2,578,194,377	11.49	2,567,351,054	9.62
Total deductions	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07
Net income	6,298,577,620	75.43	11,191,246,207	92.67	15,924,639,355	89.74	19,859,491,448	88.51	23,735,629,183	88.93

See footnotes, p. 47.

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

Distribution	1921		1922		1923		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries [2]	$13,813,169,165	59.21	$13,693,992,791	55.06	$14,195,355,961	48.54	$13,617,662,626	46.04	$9,742,159,865	38.55
Business [3]	2,366,318,610	10.14	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59
Partnership [4]	1,341,186,308	5.75	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]	462,858,673	1.98	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89
Capital net gain from sale of assets held more than 2 years [6]			249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72
Rents and royalties	1,177,957,882	5.05	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82
Interest on Government obligations not wholly exempt from tax [7]	46,994,406	.20	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10
Dividends on stock of domestic corporations [8]	2,476,952,399	10.62	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71
Fiduciary [9]			257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21
Interest and other income [10]	1,643,344,489	7.05	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18
Total income	23,328,781,932	100.00	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years										
Contributions [11]			425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74
All other	3,751,569,404	16.08	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62
Total deductions	3,751,569,404	16.08	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36
Net income	19,577,212,528	83.92	21,336,212,530	85.78	24,777,465,658	84.72	25,656,153,454	86.74	21,894,576,403	86.64

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Distribution	1926		1927		1928		1929		1930	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income:										
Wages and salaries [2]	$9,994,314,530	39.27	$10,218,449,780	38.98	$10,862,330,998	37.47	$11,198,978,868	37.40	$9,921,952,483	44.27
Business [3]	3,572,895,108	14.04	3,287,421,294	12.54	3,243,955,494	11.19	3,378,983,610	11.28	2,628,056,629	11.73
Partnership [4]	1,732,581,033	6.81	1,755,145,035	6.70	1,929,519,630	6.66	1,853,142,856	6.19	1,089,646,082	4.86
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]	1,465,625,374	5.76	1,813,395,955	6.92	2,928,141,616	10.10	2,337,856,623	7.81	636,738,218	2.84
Capital net gain from sale of assets held more than 2 years [6]	912,917,534	3.59	1,081,186,018	4.13	1,879,780,038	6.49	2,346,703,552	7.84	556,392,180	2.48
Rents and royalties	1,450,759,713	5.70	1,302,275,981	4.97	1,164,518,456	4.02	1,286,072,413	4.29	974,325,446	4.35
Interest on Government obligations not wholly exempt from tax [7]	36,781,773	.15	47,479,483	.18	40,553,301	.14	40,184,478	.13	38,133,605	.17
Dividends on stock of domestic corporations [8]	4,011,590,274	15.76	4,254,828,886	16.24	4,350,978,752	15.01	4,786,027,684	15.98	4,197,303,925	18.73
Fiduciary [9]	333,365,460	1.31	421,481,104	1.61	443,998,374	1.53	508,479,409	1.70	429,459,304	1.92
Interest and other income [10]	1,936,604,432	7.61	2,026,897,032	7.73	2,143,857,860	7.39	2,210,522,716	7.38	1,940,437,638	8.65
Total income	25,447,435,831	100.00	26,208,560,568	100.00	28,987,634,519	100.00	29,946,952,209	100.00	22,412,445,510	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	178,215,623	.70	227,878,965	.87	171,743,165	.59	995,943,850	3.33	1,232,776,310	5.50
Net loss from business, and partnership									172,537,519	.77
Contributions [11]	484,205,308	1.90	507,705,382	1.94	532,885,707	1.84	528,884,573	1.76	424,770,746	1.90
All other	2,826,509,251	11.11	2,927,885,668	11.17	3,056,678,735	10.54	3,621,388,222	12.09	2,463,725,994	10.99
Total deductions	3,488,930,182	13.71	3,663,470,015	13.98	3,761,307,607	12.97	5,146,216,645	17.18	4,293,810,569	19.16
Net income	21,958,505,649	86.29	22,545,090,553	86.02	25,226,326,912	87.03	24,800,735,564	82.82	18,118,634,941	80.84

See footnotes, p. 47.

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

Distribution	1916		1917		1918		1919		1920	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns	[12] 272,252		432,662		478,962		657,659		681,562	
Income:										
Wages and salaries [3]	$1,398,328,837	18.91	$1,794,790,315	24.03	$2,103,818,754	27.42	$2,948,005,963	28.60	$3,367,515,659	32.46
Business [3]	2,386,905,464	32.29	1,062,772,043	14.23	1,148,296,705	14.97	1,743,799,923	16.92	1,398,069,227	13.47
Partnership [4]			581,708,151	7.79	913,853,293	11.91	1,426,072,059	13.83	1,261,899,335	12.16
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]			217,928,900	2.92	187,405,855	2.44				
Capital net gain from sale of assets held more then 2 years [6]							677,283,688	6.57	623,993,289	6.02
Rents and royalties	516,741,520	6.99	340,867,719	4.56	386,473,841	5.04	445,700,899	4.32	451,878,209	4.36
Interest on Government obligations not wholly exempt from tax [7]							62,570,756	.61	60,431,903	.58
Dividends on stock of domestic corporations [8]	2,098,427,915	28.38	2,648,154,922	35.46	2,133,209,359	27.80	2,128,290,851	20.65	2,363,880,280	22.78
Fiduciary [9]	365,326,003	4.94								
Interest and other income [10]	627,942,747	8.49	822,479,715	11.01	799,185,663	10.42	876,686,518	8.50	847,893,566	8.17
Total income	7,393,672,486	100.00	7,468,701,765	100.00	7,672,243,470	100.00	10,308,410,657	100.00	10,375,561,468	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years										
Contributions [11]			186,906,793	2.50						
All other	1,719,763,881	23.26	271,390,694	3.63	1,142,002,532	14.88	1,598,582,755	15.51	1,914,149,510	18.45
Total deductions	1,719,763,881	23.26	458,297,487	6.13	1,142,002,532	14.88	1,598,582,755	15.51	1,914,149,510	18.45
Net income	5,673,908,605	76.74	7,010,404,278	93.87	6,530,240,938	85.12	8,709,827,902	84.49	8,461,411,958	81.55

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Distribution	1921		1922		1923 [13]		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns	525,606		594,211		625,897		697,138		830,670	
Income:										
Wages and salaries [2]	$2,831,519,806	35.77	$2,933,453,862	31.41	$3,166,967,231	31.62	$3,490,915,691	30.59	$4,033,810,886	27.21
Business [3]	816,040,035	10.31	1,012,439,906	10.84	1,069,740,029	10.68	1,290,721,756	11.31	1,623,638,298	10.95
Partnership [4]	903,570,947	11.42	918,183,056	9.83	928,690,362	9.27	1,112,709,604	9.75	1,422,799,279	9.60
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]			490,793,641	5.26	462,488,600	4.62	770,025,943	6.75	1,723,438,462	11.62
Capital net gain from sale of assets held more than 2 years [6]	254,456,046	3.21	249,247,583	2.67	305,393,768	3.05	389,148,434	3.41	940,569,341	6.34
Rents and royalties	420,932,405	5.32	482,189,490	5.16	501,488,777	5.01	570,427,261	5.00	679,568,510	4.58
Interest on Government obligations not wholly exempt from tax [7]	40,281,245	.51	30,962,104	.33	30,695,128	.31	29,645,332	.26	25,651,179	.17
Dividends on stock of domestic corporations [8]	1,915,137,910	24.20	2,173,498,949	23.28	2,442,634,738	24.39	2,617,870,805	22.94	3,045,367,856	20.54
Fiduciary [9]			197,188,890	2.11	236,664,692	2.36	206,971,963	1.82	248,162,968	1.68
Interest and other income [10]	732,696,520	9.26	850,935,230	9.11	870,996,174	8.69	932,324,029	8.17	1,084,120,484	7.31
Total income	7,914,634,914	100.00	9,338,892,711	100.00	10,015,759,499	100.00	11,410,760,818	100.00	14,827,127,263	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years			211,863,457	2.27	240,792,135	2.40	254,072,298	2.22	293,401,253	1.98
Contributions [11]			1,323,007,306	14.17	1,401,047,032	13.99	1,405,532,268	12.32	1,756,029,819	11.84
All other	1,552,856,597	19.62								
Total deductions	1,552,856,597	19.62	1,534,870,763	16.44	1,641,839,167	16.39	1,659,604,566	14.54	2,049,431,072	13.82
Net income	6,361,778,317	80.38	7,804,021,948	83.56	8,373,920,332	83.61	9,751,156,252	85.46	12,777,696,191	86.18

See footnotes, p. 47.

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

Distribution	1926		1927		1928		1929		1930	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns	894,868		913,597		1,010,887		1,032,071		810,431	
Income:										
Wages and salaries [2]	$4,363,394,564	28.39	$4,524,275,879	27.82	$5,008,286,141	25.79	$5,179,040,565	26.28	$4,407,606,185	33.38
Business [3]	1,738,522,844	11.31	1,704,175,267	10.48	1,772,255,111	9.12	1,836,328,530	9.32	1,215,452,152	9.20
Partnership [4]	1,329,786,299	8.65	1,354,421,660	8.33	1,583,321,882	8.15	1,497,921,636	7.60	786,930,623	5.96
Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years [5]	1,224,277,967	7.97	1,511,859,372	9.30	2,700,556,617	13.90	2,044,057,746	10.37	527,652,913	4.00
Capital net gain from sale of assets held more than 2 years [6]	912,917,534	5.94	1,081,186,018	6.65	1,879,780,038	9.68	2,346,703,552	11.91	556,392,180	4.21
Rents and royalties	689,980,512	4.49	644,301,775	3.96	637,370,889	3.28	649,124,432	3.29	479,400,893	3.63
Interest on Government obligations not wholly exempt from tax [7]	36,781,773	.24	47,479,483	.29	40,553,301	.21	40,184,478	.20	38,133,605	.29
Dividends on stock of domestic corporations [8]	3,581,362,477	23.31	3,761,909,703	23.14	4,009,914,502	20.65	4,247,030,726	21.55	3,708,655,686	28.08
Fiduciary [9]	273,251,672	1.78	329,351,220	2.03	364,889,126	1.88	422,076,435	2.14	338,400,032	2.56
Interest and other income [10]	1,217,681,077	7.92	1,301,023,913	8.00	1,426,288,723	7.34	1,447,700,189	7.34	1,148,192,309	8.69
Total income	15,367,956,719	100.00	16,259,984,290	100.00	19,423,216,330	100.00	19,710,168,289	100.00	13,206,816,578	100.00
Deductions:										
Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years					129,865,422	.67	632,692,824	3.21	947,121,441	7.17
Net loss from business, and partnership	122,409,378	.80	136,482,297	.84					105,218,572	.80
Contributions [11]	326,511,276	2.12	353,187,679	2.17	390,922,784	2.01	384,457,647	1.95	286,218,425	2.17
All other	1,691,377,119	11.01	1,706,121,655	10.49	1,946,467,052	10.02	1,997,123,291	10.13	1,347,169,848	10.20
Total deductions	2,140,297,773	13.93	2,195,791,631	13.50	2,467,255,258	12.70	3,014,273,762	15.29	2,685,728,286	20.34
Net income	13,227,658,946	86.07	14,064,192,659	86.50	16,955,961,072	87.30	16,695,894,527	84.71	10,521,088,292	79.66

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

[2] Excludes such wages and salaries of the individual, his wife, or dependent minors derived from the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business." Includes "Professions and vocations" in 1916.

[3] See notes 2, 4, and 5.

[4] Certain income from partnership included in other sources, see notes 6, 7, 8, and 10. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7, 8, and 9) and of fiduciaries, as described in note 9.

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

[6] Capital net gain of individuals, partnerships, and fiduciaries given special classification for taxation beginning 1922.

[7] Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive). In 1917 and 1918 amount included in "Interest and investment income."

[8] Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921, inclusive); includes stock dividends 1916 to 1919, inclusive.

[9] Certain income from fiduciaries included in other sources, see notes 6, 7, 8, and 10. In 1917 amount included in "Interest and investment income"; in 1918 to 1921, inclusive, in "Partnerships."

[10] Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals beginning 1917, and fiduciaries, 1917–1930, inclusive, of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt from tax; in 1917 income of fiduciaries as described in note 9.

[11] Contributions 1916, 1918, 1919, and 1921 tabulated in "Deductions"; contributions 1920 not available for returns of net income of $5,000 and over.

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

[13] According to 1923 Statistics of Income (unrevised).

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

Year	Number of returns				Per cent of total			Gross income	
	Total	Showing net income	Showing no net income	Showing no income data—Inactive corporations	Showing net income	Showing no net income	Showing no income data—Inactive corporations	Returns showing net income	Returns showing no net income
1909	262,490	[2] 52,498	[3] 209,992		20	80			
1910	270,202	[2] 54,040	[3] 216,162		20	80			
1911	288,352	[2] 55,129	[3] 233,223		19	81			
1912	305,336	[2] 61,116	[3] 244,220		20	80			
1913	316,909	188,866	128,043		60	40			
1914	[4] 299,445	174,205	125,240		58	42			
1915	[4] 366,443	190,911	175,532		52	48			
1916	341,253	206,984	134,269		61	39		$32,531,096,969	$2,796,534,046
1917	351,426	232,079	119,347		66	34		79,540,004,891	5,153,234,312
1918	317,579	202,061	115,518		64	36		79,706,659,148	6,757,622,164
1919	320,198	209,634	110,564		65	35		88,261,006,052	11,657,742,792
1920	345,595	203,233	142,362		59	41		93,824,224,704	24,381,337,545
1921	356,397	171,239	185,158		48	52		60,051,123,329	31,198,150,203
1922	382,883	212,535	170,348		56	44		80,331,679,917	20,588,834,597
1923	398,933	233,339	165,594		58	42		97,457,479,446	21,106,184,230
1924	417,421	236,389	181,032		57	43		97,158,996,625	22,070,497,262
1925	430,072	252,334	177,738		59	41		113,692,083,216	20,568,067,504
1926	455,320	258,134	197,186		57	43		118,022,117,287	24,107,735,570
1927	475,031	259,849	165,826	49,356	55	35	10	115,324,339,717	29,074,011,729
1928	495,892	268,783	174,828	52,281	54	35	11	[5] 127,369,525,029	[5] 25,411,989,446
1929	509,436	269,430	186,591	53,415	53	37	10	129,633,791,720	30,987,717,461
1930	518,736	221,420	241,616	55,700	43	46	11	91,811,495,003	46,500,564,065

Year	Net income	Deficit	Tax		
			Income tax	War profits and excess profits tax	Total tax
1909	$3,590,000,000		$20,959,784		$20,959,784
1910	3,761,000,000		33,511,525		33,511,525
1911	3,503,000,000		28,583,260		28,583,260
1912	4,151,000,000		35,006,300		35,006,300
1913	4,714,000,000		43,127,740		43,127,740
1914	3,940,000,000		39,144,532		39,144,532
1915	5,310,000,000		56,993,657		56,993,657
1916	8,766,000,000	$657,000,000	171,805,150		171,805,150
1917	10,730,000,000	630,000,000	503,698,029	$1,638,747,740	2,142,445,769
1918	8,363,000,000	690,000,000	653,198,483	2,505,565,939	3,158,764,422
1919	9,412,000,000	996,000,000	743,535,888	1,431,805,690	2,175,341,578
1920	7,903,000,000	2,029,000,000	636,508,292	988,726,351	1,625,234,643
1921	4,336,000,000	3,878,000,000	366,443,621	335,131,811	701,575,432
1922	6,964,000,000	2,194,000,000	775,310,154	[6] 8,466,114	783,776,268
1923	8,322,000,000	2,014,000,000	937,106,798		937,106,798
1924	7,587,000,000	2,224,000,000	881,549,546		881,549,546
1925	9,584,000,000	1,963,000,000	1,170,331,206		1,170,331,206
1926	9,673,000,000	2,169,000,000	1,229,797,243		1,229,797,243
1927	8,982,000,000	2,472,000,000	1,130,674,128		1,130,674,128
1928	10,600,000,000	2,400,000,000	1,184,142,142		1,184,142,142
1929	11,654,000,000	2,914,000,000	1,193,435,832		1,193,435,832
1930	6,429,000,000	4,878,000,000	711,703,900		711,703,900

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322–325; general explanations appear on pp. 1–4. The period 1909–1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Taxes shown for 1909–1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years, tax is amount reported on income tax returns; taxes for 1913 include income tax, $32,456,663; excise tax, $10,671,077, act of Aug. 5, 1909.

[2] Returns showing net income in excess of $5,000 exemption.

[3] Returns showing net income not in excess of $5,000 exemption or deficit.

[4] 1915 contains approximately 32,000 returns related to 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

[5] Revised figures.

[6] On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

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Corporation returns for 1918 to 1930 by net income and deficit classes, showing number of returns, net income, and deficit [1]

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

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

Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
	Returns showing net income					
Under 2	105,135	$92,757,850	108,447	$96,859,748	118,092	$104,121,718
2 under 5	49,050	154,696,040	51,334	162,780,292	50,918	160,215,419
5 under 10	26,090	192,682,420	29,067	207,812,825	28,363	201,434,466
10 under 25	39,411	858,279,429	29,533	477,066,018	26,463	424,743,533
25 under 50			13,965	498,304,439	15,250	505,981,193
50 under 100	7,857	546,492,107	9,249	646,218,517	8,748	612,009,482
100 under 250	5,200	800,400,960	6,270	966,671,837	5,966	917,880,867
250 under 500	1,793	620,791,551	2,200	765,259,354	2,137	749,611,283
500 under 1,000	952	662,504,898	1,156	788,857,128	1,100	759,354,667
1,000 under 5,000	739	1,447,837,353	917	1,876,242,787	883	1,769,642,841
5,000 and over	162	2,210,209,684	196	3,097,610,752	214	3,468,407,420
Total	236,389	7,586,652,292	252,334	9,583,683,697	258,134	9,673,402,889

[1] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 322–325; general explanations appear on pp. 1–4. Returns showing no net income were not distributed prior to 1925.

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

Net income and deficit classes (Thousands of dollars)	1924		1925		1926	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
	Returns showing no net income					
Under 25			165,909	$507,429,985	183,538	$622,156,073
25 under 100			8,565	401,080,214	10,630	497,909,273
100 under 500			2,876	486,586,356	2,619	520,867,843
500 under 1,000			241	171,006,631	251	178,364,712
1,000 under 2,000			81	111,694,991	94	124,482,493
2,000 under 3,000			28	67,150,838	28	66,305,016
3,000 under 4,000			15	55,984,630	12	41,221,059
4,000 under 5,000			7	31,018,188	6	26,887,189
5,000 and over			16	130,676,262	8	90,516,644
Total	181,032	$2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit	417,421	5,362,726,299	430,072	7,621,055,602	455,320	7,504,692,587

Net income and deficit classes (Thousands of dollars)	1927		1928		1929	
	Number of returns	Net income or deficit	Number of returns	Net income or deficit	Number of returns	Net income or deficit
	Returns showing net income					
Under 1	70,299	$27,806,395	68,466	$28,667,760	69,456	$29,280,602
1 under 2	52,044	79,589,268	42,161	62,624,798	41,292	61,040,738
2 under 3	26,470	64,351,482	35,930	90,128,066	37,675	94,817,771
3 under 4	15,048	52,633,692	19,392	66,724,327	19,458	66,919,938
4 under 5	9,914	44,367,754	11,811	52,757,599	11,795	52,715,622
5 under 10	27,690	197,100,206	29,876	211,526,272	29,627	209,763,890
10 under 15	11,387	137,633,906	13,707	168,261,530	13,399	164,277,385
15 under 20	9,912	165,701,312	8,268	143,246,122	8,424	145,907,739
20 under 25	6,217	140,165,752	6,953	156,097,554	6,641	149,630,071
25 under 50	12,518	447,199,459	12,480	445,894,631	12,397	441,614,858
50 under 100	8,299	580,909,267	8,734	609,179,215	8,316	582,967,689
100 under 250	5,823	901,979,956	6,194	959,922,545	5,974	923,943,997
250 under 500	2,047	714,494,467	2,267	794,020,678	2,283	796,186,327
500 under 1,000	1,139	788,890,764	1,286	898,405,169	1,344	932,109,935
1,000 under 5,000	855	1,700,282,717	1,029	2,119,925,678	1,049	2,116,780,261
5,000 and over	187	2,938,777,864	229	3,810,359,213	300	4,885,929,179
Total	259,849	8,981,884,261	268,783	10,617,741,157	269,430	11,653,886,002
	Returns showing no net income					
Under 1	49,199	$22,260,980	54,633	$21,901,102	58,154	$22,657,011
1 under 2	23,543	35,201,966	24,811	36,402,854	26,376	38,777,465
2 under 3	15,379	38,056,867	16,576	41,173,010	17,520	43,590,179
3 under 4	11,321	39,367,959	11,907	41,417,367	12,402	43,238,723
4 under 5	8,333	37,228,992	8,827	39,568,299	9,353	41,951,077
5 under 10	23,198	166,072,281	23,457	166,745,650	25,028	178,511,551
10 under 15	10,118	125,106,434	10,424	127,633,647	11,127	136,218,726
15 under 20	5,633	98,125,977	5,789	100,067,053	6,130	106,492,239
20 under 25	3,776	85,380,525	3,619	80,838,677	4,009	89,860,590
25 under 50	7,863	273,897,401	7,707	268,262,158	8,448	295,037,155
50 under 100	4,019	277,499,065	3,990	276,902,138	4,243	295,021,990
100 under 250	2,327	351,234,547	2,048	311,303,871	2,444	371,077,104
250 under 500	654	225,694,160	557	193,694,881	749	258,989,634
500 under 1,000	257	176,554,346	287	200,947,313	341	236,427,681
1,000 under 5,000	188	351,194,669	186	342,217,717	244	468,723,308
5,000 and over	18	168,863,207	10	142,048,511	23	287,553,802
Total	165,826	2,471,739,376	174,828	2,391,124,248	186,591	2,914,128,235
Returns showing no income data—inactive corporations	49,356		52,281		53,415	
Grand total—net income less deficit	475,031	6,510,144,885	495,892	8,226,616,909	509,436	8,739,757,767

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

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

ESTATE TAX RETURNS

The following tables are compiled from estate tax returns filed during the 12 months ending December 31, 1931. They do not, however, represent the estates of persons who died within this period. The returns are not required to be filed until one year after the date of death, and under certain conditions further extensions of time are granted for filing. A return must be filed in the case of every resident decedent the value of whose gross estate (value at time of his death of all property, real or personal, tangible or intangible, wherever situated) exceeds $100,000. For deaths prior to February 26, 1926, a return was required if the gross estate exceeded $50,000 in value at date of death.

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The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share. The relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety rather than on the distributive share.

The gross estate as defined by statute includes certain transfers, such as those made in contemplation of death or intended to take effect at or after death. The net estate is the amount of the gross estate less the sum of authorized deductions, and in the case of resident decedents a specific exemption of $100,000 for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect. Under the previous revenue acts the specific exemption was $50,000. Estate tax returns filed under the revenue acts of 1926 (effective February 26, 1926) and 1928 are allowed a tax credit not to exceed 80 per cent of the total Federal estate tax for estate, inheritance, legacy, or succession taxes paid to any of the several States, Territories, or the District of Columbia. Under the revenue act of 1924 (effective June 2, 1924) the tax credit was limited to 25 per cent of the total Federal estate tax. Prior to the revenue act of 1924 this tax credit was not allowed. For statistical purposes the returns are distributed into classes by the size of the net estate corresponding to the successive tax brackets specified in the revenue act of 1926.

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

Table 1 shows for the returns of estates of resident decedents, by size of net estate, the total number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

Table 2 shows for the returns of estates of resident decedents, by States and Territories, the total number of returns and aggregate gross estate, net estate, deductions, total tax, and tax credit.

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

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

Table 5 includes a historical summary of estate tax returns filed for resident and nonresident decedents September 9, 1916, to December 31, 1931, showing the number of returns, gross and net estate, and tax.

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

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

Distribution	Total		No net taxable estate			
			Gross estate under $50,000		Gross estate over $50,000	
Number of returns	8,333		85		1,884	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property: [1]						
Real estate	$542,841,849	13.43	$444,878	21.72	$87,330,333	27.02
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt	77,529,862	1.92	2,001	.10	714,813	.22
Partially tax-exempt	50,690,623	1.25	7,124	.35	3,902,069	1.21
State and municipal bonds, wholly tax-exempt	228,328,689	5.65	45,981	2.24	3,479,477	1.08
All other bonds	256,331,523	6.34	126,790	6.19	17,721,768	5.48
Total bonds	612,880,697	15.16	181,896	8.88	25,818,127	7.99
Capital stock in corporation	1,909,492,694	47.24	418,914	20.46	83,894,513	25.95
Total bonds and stocks	2,522,373,391	62.40	600,810	29.34	109,712,640	33.94
Mortgages, notes, cash, etc	388,700,493	9.62	348,643	17.02	39,862,563	12.33
Insurance (gross)	133,756,553	3.31	225,283	11.00	25,847,238	8.00
Miscellaneous property	194,734,392	4.82	226,465	11.06	16,695,502	5.16
Transfers made in contemplation of or intended to take effect at or after death	116,817,560	2.89	142,460	6.96	6,443,956	1.99
General power of appointment exercised by will or by deed in contemplation of death	19,207,558	.47	42,445	2.07	1,482,857	.46
Property from an estate taxed within 5 years; value at date of death of present decedent	123,948,820	3.06	16,976	.83	35,889,339	11.10
Total gross estate	4,042,380,616	100.00	2,047,960	100.00	323,264,428	100.00
Nature of deduction:						
Insurance exemption	52,335,290		186,568		12,082,264	
Funeral and administrative expenses	165,921,106		225,652		16,208,547	
Debts, unpaid mortgages, etc	420,301,821		714,203		114,058,176	
Property from an estate taxed within 5 years; value at the date of previous decedent's death	110,448,980		16,958		33,369,416	
Charitable, public, and similar bequests	219,940,073		27,184		36,559,202	
Specific exemption	830,150,000		8,450,000		187,450,000	
Total deductions	1,799,097,270		9,620,565		399,727,605	
Net taxable estate	2,327,319,128		−7,572,605		−76,463,177	
Total tax	182,202,134					
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia [2]	137,662,622					
Net tax after deducting tax credit	44,539,512					

or footnotes see p. 58.

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

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

Size of net estate									
Under $50,000		$50,000 under $100,000		$100,000 under $200,000		$200,000 under $400,000		$400,000 under $600,000	
2,154		1,112		1,100		908		353	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
$75,398,031	21.85	$47,773,134	19.41	$60,519,702	17.69	$69,916,198	14.96	$30,338,571	10.84
1,161,136	.34	1,224,662	.50	2,439,171	.71	3,692,192	.79	5,997,170	2.14
6,881,149	1.99	4,471,660	1.82	6,984,453	2.04	6,187,543	1.32	4,440,935	1.59
6,342,834	1.84	4,697,096	1.91	8,489,174	2.48	19,494,031	4.17	13,683,421	4.89
28,706,006	8.32	21,399,382	8.69	29,023,036	8.49	42,931,410	9.18	25,175,601	8.99
43,091,125	12.49	31,792,800	12.92	46,935,834	13.72	72,305,176	15.46	49,297,127	17.61
110,394,732	32.00	87,910,474	35.71	132,020,049	38.60	204,266,303	43.70	131,788,075	47.09
153,485,857	44.49	119,703,274	48.63	178,955,883	52.32	276,571,479	59.16	181,085,202	64.70
56,982,913	16.52	37,215,859	15.12	49,355,500	14.43	47,307,302	10.12	26,783,973	9.57
19,114,227	5.54	13,512,869	5.49	14,541,331	4.25	20,962,824	4.48	11,352,240	4.06
16,385,784	4.75	13,100,719	5.32	17,354,512	5.07	23,564,950	5.04	12,332,294	4.40
10,563,727	3.06	8,396,600	3.41	11,109,193	3.25	11,874,085	2.54	9,313,534	3.33
2,274,817	.66	947,222	.38	2,165,036	.63	2,748,182	.59	1,672,858	.60
10,791,779	3.13	5,500,782	2.24	8,065,339	2.36	14,519,121	3.11	6,985,732	2.50
344,997,135	100.00	246,150,459	100.00	342,066,496	100.00	467,464,141	100.00	279,864,404	100.00
8,600,743		5,828,068		6,764,341		6,763,437		3,100,561	
14,704,799		10,774,265		13,997,282		19,595,086		11,292,536	
36,628,801		25,897,621		29,739,136		50,832,794		19,220,673	
9,029,031		4,746,811		7,158,510		13,731,306		6,097,556	
13,862,884		7,284,964		18,071,574		28,744,637		32,115,901	
214,150,000		110,900,000		109,700,000		90,650,000		35,250,000	
297,976,258		165,431,729		185,430,843		210,317,260		107,077,227	
47,020,877		80,718,730		156,635,653		257,146,881		172,787,177	
470,139		1,062,276		3,049,962		7,108,078		5,996,816	
335,096		768,934		2,266,861		5,345,372		4,535,600	
135,043		293,342		783,101		1,762,706		1,461,216	

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

	Size of net estate					
	$600,000 under $800,000		$800,000 under $1,000,000		$1,000,000 under $1,500,000	
Number of returns	198		110		178	
Distribution	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property: [1]						
Real estate	$23,644,366	12.12	$18,268,250	11.89	$31,439,589	10.95
Investments in bonds and stocks—						
Federal Government bonds—						
Wholly tax-exempt	2,564,160	1.31	5,877,194	3.83	5,582,816	1.94
Partially tax-exempt	3,379,070	1.73	1,017,882	.66	5,085,752	1.77
State and municipal bonds, wholly tax-exempt	8,323,967	4.27	7,893,757	5.14	24,297,389	8.46
All other bonds	15,752,146	8.08	9,822,092	6.39	18,198,740	6.34
Total bonds	30,019,343	15.39	24,610,925	16.02	53,164,697	18.51
Capital stock in corporation	99,414,020	50.96	78,840,291	51.31	139,711,832	48.66
Total bonds and stocks	129,433,363	66.35	103,451,216	67.33	192,876,529	67.17
Mortgages, notes, cash, etc	16,300,096	8.36	15,809,659	10.29	21,999,306	7.66
Insurance (gross)	4,815,226	2.47	4,228,905	2.75	5,980,568	2.08
Miscellaneous property	7,180,108	3.68	5,733,947	3.73	11,176,646	3.89
Transfers made in contemplation of or intended to take effect at or after death	5,860,761	3.00	3,334,969	2.17	7,791,063	2.71
General power of appointment exercised by will or by deed in contemplation of death	1,367,303	.70	1,079,444	.70	2,375,870	.83
Property from an estate taxed within 5 years; value at date of death of present decedent	6,474,284	3.32	1,741,366	1.14	13,514,919	4.71
Total gross estate	195,075,507	100.00	153,647,756	100.00	287,154,490	100.00
Nature of deduction:						
Insurance exemption	1,716,443		1,819,445		1,812,563	
Funeral and administrative expenses	8,023,620		6,578,029		11,231,702	
Debts, unpaid mortgages, etc	15,798,990		12,683,418		18,593,664	
Property from an estate taxed within 5 years; value at the date of previous decedent's death	5,134,120		1,483,987		11,302,026	
Charitable, public, and similar bequests	8,077,972		21,548,360		7,682,049	
Specific exemption	19,700,000		11,000,000		17,800,000	
Total deductions	58,451,145		55,113,239		68,422,004	
Net taxable estate	136,624,362		98,534,517		218,732,486	
Total tax	5,523,874		4,531,376		11,891,582	
Tax credit for estate, inheritance, legacy, or succession taxes actually paid to any of the several States, Territories, or District of Columbia [2]	4,167,404		3,423,581		8,844,004	
Net tax after deducting tax credit	1,356,470		1,107,795		3,047,578	

For footnotes see p. 58.

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

Size of net estate									
$1,500,000 under $2,000,000		$2,000,000 under $2,500,000		$2,500,000 under $3,000,000		$3,000,000 under $3,500,000		$3,500,000 under $4,000,000	
86		43		26		19		14	
Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
$19,958,154	10.75	$8,057,082	7.05	$5,475,684	5.26	$7,800,165	10.53	$3,847,167	6.21
5,835,081	3.14	3,751,941	3.28	3,868,333	3.72	1,902,782	2.57	414,604	.67
2,131,872	1.15	618,612	.54	1,101,342	1.06	337,301	.46	373,568	.60
12,258,275	6.60	9,122,129	7.98	7,898,094	7.59	3,503,895	4.73	3,568,869	5.77
10,844,949	5.84	5,373,992	4.71	5,667,372	5.44	4,654,446	6.28	2,235,000	3.61
31,070,177	16.73	18,866,674	16.51	18,535,141	17.81	10,398,424	14.04	6,592,041	10.65
95,939,701	51.67	63,403,750	55.49	56,070,560	53.88	45,552,041	61.51	44,330,404	71.59
127,009,878	68.40	82,270,424	72.00	74,605,701	71.69	55,950,465	75.55	50,922,445	82.24
18,968,281	10.22	8,998,333	7.88	6,888,916	6.62	6,775,782	9.15	2,717,102	4.39
3,325,666	1.79	1,241,987	1.09	1,754,757	1.69	1,705,971	2.30	538,942	.87
8,590,136	4.63	7,850,653	6.87	7,116,907	6.84	1,072,388	1.45	2,472,371	3.99
4,437,396	2.39	5,764,490	5.05	1,794,126	1.72	181,193	.24	614,943	.99
308,581	.17	60,000	.05	----------	----------	87,785	.12	807,042	1.31
3,067,294	1.65	16,400	.01	6,429,022	6.18	484,388	.66	----------	----------
185,665,386	100.00	114,259,369	100.00	104,065,113	100.00	74,058,137	100.00	61,920,012	100.00
767,263	----------	332,884	----------	439,393	----------	303,157	----------	161,223	----------
7,299,816	----------	4,007,616	----------	4,393,763	----------	3,050,057	----------	2,434,292	----------
9,531,088	----------	8,024,871	----------	10,250,018	----------	5,586,356	----------	4,173,837	----------
2,962,673	----------	16,400	----------	5,546,055	----------	419,869	----------	----------	----------
8,445,537	----------	3,067,924	----------	9,935,798	----------	1,419,180	----------	1,516,619	----------
8,600,000	----------	4,300,000	----------	2,600,000	----------	1,900,000	----------	1,400,000	----------
37,606,377	----------	19,749,695	----------	33,165,027	----------	12,678,619	----------	9,685,971	----------
148,059,009	----------	94,509,674	----------	70,900,086	----------	61,379,518	----------	52,234,041	----------
9,326,308	----------	6,590,934	----------	5,420,010	----------	5,056,369	----------	4,599,430	----------
6,655,213	----------	4,701,694	----------	4,208,667	----------	3,963,844	----------	2,919,715	----------
2,671,095	----------	1,889,240	----------	1,211,343	----------	1,092,525	----------	1,679,715	----------

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

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

[1] Jointly owned property totaling $67,665,396 distributed by form of property.

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

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

Size of net estate									
$6,000,000 under $7,000,000		$7,000,000 under $8,000,000		$8,000,000 under $9,000,000		$9,000,000 under $10,000,000		$10,000,000 and over	
8		4		2		1		17	
Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent	Amount	Percent
$4,190,822	6.83	$4,022,216	10.78	$126,240	0.45	$30,530	0.20	$24,696,277	4.73
1,325,342	2.16	1,054,522	2.83			97,461	.62	25,510,937	4.89
123,931	.20	68,895	.18			6,272	.04	2,611,565	.50
5,844,383	9.53	510,512	1.37			83,210	.53	68,266,122	13.09
1,131,979	1.84	69,184	.19	338,760	1.21	101,655	.64	8,081,704	1.55
8,425,635	13.73	1,703,113	4.57	338,760	1.21	288,598	1.83	104,470,328	20.03
42,721,217	69.64	20,473,286	54.87	21,217,369	75.55	9,696,878	61.36	351,235,202	67.33
51,146,852	83.37	22,176,399	59.44	21,556,129	76.76	9,985,476	63.19	455,705,530	87.36
2,345,716	3.83	2,112,541	5.66	48,641	.17	324,382	2.05	13,945,677	2.67
618,937	1.01	1,246,805	3.34	231,932	.83	79,191	.50	701,030	.14
2,826,491	4.61	2,228,922	5.97	6,119,657	21.79	245,284	1.55	15,819,073	3.03
184,473	.30	5,056,090	13.55					8,061,335	1.55
32,500	.05	467,884	1.26			5,136,178	32.51	2,702,218	.52
61,345,791	100.00	37,310,857	100.00	28,082,599	100.00	15,801,041	100.00	521,631,140	100.00
93,259		80,000		40,000				181,535	
2,199,470		1,281,979		2,166,398		950,874		17,544,359	
6,395,128		3,080,525		8,587,429		918,196		13,664,244	
32,500		467,884				4,413,654		2,677,207	
169,000		2,728,122		85,104				11,325,979	
800,000		400,000		200,000		100,000		1,700,000	
9,689,357		8,038,510		11,078,931		6,382,724		47,093,824	
51,656,434		29,272,347		17,003,668		9,418,317		474,537,316	
5,813,028		3,470,300		2,147,660		1,242,980		83,916,963	
4,256,015		2,776,240		1,718,128		780,000		64,325,773	
1,557,013		694,060		429,532		462,980		19,591,190	

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

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

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax								Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit [1]	Ratio of tax credit to total tax (per cent)	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama	58	$18,947,132	44	$15,180,730	$8,097,186	$7,083,544	$254,580	$3,073	1.21	$251,507	14	$3,766,402	$4,544,610
Alaska													
Arizona	13	2,677,589	8	2,070,093	1,235,427	834,666	17,830	14,264	80.00	3,566	5	607,496	854,140
Arkansas	19	6,824,727	10	5,411,840	2,096,435	3,315,405	136,315	104,601	76.73	31,714	9	1,412,887	1,775,143
California	737	279,660,766	538	250,272,475	99,207,335	151,065,140	8,406,258	6,657,318	79.19	1,748,940	199	29,388,291	39,150,777
Colorado	56	16,351,795	33	12,538,205	5,630,372	6,907,833	247,738	197,903	79.88	49,835	23	3,813,590	5,107,060
Connecticut	256	141,252,864	214	134,708,502	50,336,116	84,372,386	4,982,605	3,507,421	70.39	1,475,184	42	6,544,362	7,913,492
Delaware	32	29,213,013	21	27,986,231	4,524,420	23,461,811	3,193,129	2,552,220	79.93	640,909	8	1,226,782	1,637,605
District of Columbia	80	40,475,310	69	39,005,408	13,476,227	25,529,181	1,450,878	29,339	2.02	1,421,539	11	1,469,902	1,790,486
Florida	107	62,197,163	80	58,421,566	20,332,799	38,088,767	4,215,948	111,662	2.65	4,104,286	27	3,775,597	4,989,220
Georgia	68	20,288,745	53	16,985,494	8,274,532	8,710,962	269,545	197,667	73.33	71,878	15	3,303,251	4,155,654
Hawaii	18	11,303,343	14	10,771,873	3,036,270	7,735,603	537,526	270,118	50.25	267,408	4	531,470	666,146
Idaho	7	1,143,952	5	884,551	625,848	258,703	3,933	3,124	79.43	809	2	259,401	295,437
Illinois	566	231,186,950	409	206,264,706	84,111,106	122,153,600	7,470,559	5,763,025	77.14	1,707,534	157	24,922,244	32,674,700
Indiana	123	47,247,444	83	41,945,387	16,763,193	25,182,194	1,627,220	1,122,217	68.97	505,003	40	5,302,057	6,428,665
Iowa	125	23,837,193	72	17,056,176	11,350,963	5,705,213	120,240	85,422	71.04	34,818	53	6,781,017	9,172,387
Kansas	79	17,111,734	60	14,813,635	8,091,310	6,722,325	156,289	99,482	63.65	56,807	19	2,298,099	2,809,334
Kentucky	90	28,392,426	71	25,543,163	11,122,183	14,420,980	550,258	331,912	60.32	218,346	19	2,849,263	3,376,789
Louisiana	58	16,137,412	43	13,059,731	6,273,268	6,786,463	240,746	140,432	58.33	100,314	15	3,077,681	3,802,315
Maine	70	29,783,474	56	27,792,386	7,993,974	19,798,412	1,287,087	1,016,240	78.96	270,847	14	1,991,088	2,158,108
Maryland	155	70,796,567	120	64,377,080	21,166,847	43,210,233	3,151,407	2,510,295	79.66	641,112	35	6,419,487	7,419,338
Massachusetts	525	260,601,436	404	237,068,224	97,532,398	139,535,826	8,969,644	7,123,200	79.41	1,846,444	121	23,533,212	27,553,900
Michigan	214	111,775,152	166	103,398,089	36,490,347	66,907,742	5,682,006	4,492,878	79.07	1,189,128	48	8,377,063	10,573,131
Minnesota	91	51,343,759	77	49,537,398	13,259,157	36,278,241	2,820,274	1,722,357	61.07	1,097,917	14	1,806,361	2,218,662
Mississippi	30	6,406,582	22	5,362,787	3,470,011	1,892,776	41,553	16,118	38.79	25,435	8	1,043,795	1,357,634
Missouri	191	63,447,601	130	51,370,047	24,958,817	26,411,230	1,033,575	763,445	73.86	270,130	61	12,077,554	16,303,649
Montana	19	10,533,826	14	10,003,420	3,282,913	6,720,507	397,430	287,287	72.29	110,143	5	530,406	602,835
Nebraska	73	14,078,226	48	10,520,566	6,235,767	4,284,799	99,966	69,499	69.52	30,467	25	3,557,660	4,258,364
Nevada	4	1,122,057	2	898,578	530,229	368,349	8,437	1,912	22.66	6,525	2	223,479	244,854
New Hampshire	32	10,610,676	26	9,068,079	3,521,463	5,546,616	225,438	75,300	33.40	150,138	6	1,542,597	1,844,996
New Jersey	462	327,117,768	364	311,618,370	76,301,213	235,317,157	29,190,915	22,898,258	78.44	6,292,657	98	15,499,398	20,450,732
New Mexico	3	809,140	3	809,140	489,660	319,480	6,103	497	8.14	5,606			
New York	1,723	1,191,559,675	1,396	1,137,707,505	400,185,838	737,521,667	70,833,798	56,483,710	79.74	14,350,088	327	53,852,170	67,513,012
North Carolina	47	14,658,485	32	12,325,346	6,081,757	6,243,589	267,090	213,524	79.94	53,566	15	2,333,139	2,873,338

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North Dakota	5	1,216,974	4	1,115,627	752,672	362,955	9,094	7,269	79.93	1,825	1	101,347	149,237
Ohio	408	153,812,698	304	128,419,181	54,823,312	73,595,869	3,528,007	2,773,704	78.62	754,303	104	25,393,517	29,803,337
Oklahoma	44	34,581,588	34	33,328,559	22,577,333	10,751,226	779,981	578,148	74.12	201,833	10	1,253,029	1,429,230
Oregon	37	14,589,141	31	13,744,654	5,006,078	8,738,576	420,079	336,055	80.00	84,024	6	844,487	964,489
Pennsylvania	867	386,138,892	681	355,697,390	136,656,721	219,040,669	12,602,366	10,048,123	79.73	2,554,243	186	30,441,502	37,739,640
Rhode Island	75	37,804,178	62	36,151,050	14,052,606	22,098,444	1,229,434	977,112	79.48	252,322	13	1,653,128	1,919,536
South Carolina	33	7,947,565	26	7,002,645	3,590,444	3,412,201	111,268	88,570	79.60	22,698	7	944,920	1,230,873
South Dakota	23	5,213,084	20	4,832,183	3,304,759	1,527,424	32,886	25,621	77.91	7,265	3	380,901	560,825
Tennessee	65	18,829,216	49	16,313,492	8,785,876	7,527,616	287,505	125,867	43.78	161,638	16	2,515,724	3,626,451
Texas	211	56,719,108	132	46,156,650	22,350,477	23,806,173	962,294	541,415	56.26	420,879	79	10,562,458	13,500,262
Utah	12	2,695,412	8	2,220,878	1,274,124	946,754	22,150	17,716	79.98	4,434	4	474,534	538,404
Vermont	25	12,559,856	23	12,286,898	5,557,715	6,729,183	350,171	274,839	78.49	75,332	2	272,958	376,524
Virginia	124	41,232,672	93	34,799,183	16,323,052	18,476,131	804,209	615,874	76.57	188,425	31	6,433,489	7,893,849
Washington	74	23,812,859	51	20,357,253	9,448,141	10,909,112	566,509	452,708	79.91	113,801	23	3,455,606	5,141,622
West Virginia	52	25,138,217	39	22,947,640	9,074,288	13,873,352	714,046	565,559	79.20	148,487	13	2,190,577	2,557,618
Wisconsin	135	57,598,813	109	53,904,796	18,979,496	34,925,300	1,815,516	1,327,485	73.12	488,031	26	3,694,017	4,636,919
Wyoming	12	3,596,361	8	3,013,368	1,106,625	1,906,743	70,209	40,837	58.16	29,372	4	582,993	762,841
Total	8,333	4,042,380,616	6,364	3,717,068,228	1,389,749,100	2,327,319,128	182,202,134	137,662,622	75.55	44,539,512	1,969	325,312,388	409,348,170

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

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

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

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

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

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

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

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

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

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TABLE 5.—*Historical summary of estate tax returns filed for resident and nonresident decedents, September 9, 1916, to December 31, 1931, showing number of returns, gross and net estate, and tax* [1]

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	45,126	42,230	2,896	$8,893,238,780	$8,785,641,889	$107,596,891
Jan. 15–Dec. 31, 1922	13,876	12,563	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1–Dec. 31, 1923	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1–Dec. 31, 1924	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1–Dec. 31, 1925	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209
Jan. 1–Dec. 31, 1926	14,567	13,142	1,425	3,407,923,034	3,386,266,616	21,656,418
Jan. 1–Dec. 31, 1927	10,700	9,353	1,347	3,173,235,017	3,146,289,565	26,945,452
Jan. 1–Dec. 31, 1928	10,236	8,079	2,157	3,554,270,423	3,503,238,684	51,031,739
Jan. 1–Dec. 31, 1929	10,343	8,582	1,761	3,893,246,060	3,843,514,150	49,731,910
Jan. 1–Dec. 31, 1930	10,382	8,798	1,584	4,165,623,023	4,108,517,490	57,105,533
Jan. 1–Dec. 31, 1931	9,889	8,333	1,556	4,075,575,209	4,042,380,616	33,194,593

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	$5,509,522,243	$5,407,673,531	$101,848,712	$356,516,251	$351,138,323	$5,377,928
Jan. 15–Dec. 31, 1922	1,704,974,496	1,652,832,089	52,142,407	120,562,181	117,623,821	2,938,360
Jan. 1–Dec. 31, 1923	1,532,061,390	1,504,621,046	27,440,344	89,109,477	88,383,941	725,536
Jan. 1–Dec. 31, 1924	1,395,815,832	1,372,420,879	23,394,953	71,939,423	71,451,158	488,265
Jan. 1–Dec. 31, 1925	1,658,869,282	1,621,008,326	37,860,956	87,322,284	86,223,095	1,099,189
Jan. 1–Dec. 31, 1926	1,972,536,751	1,951,969,366	20,567,385	101,805,202	101,324,152	481,050
Jan. 1–Dec. 31, 1927	1,761,617,030	1,735,840,229	25,776,801	41,686,113	40,931,224	754,889
Jan. 1–Dec. 31, 1928	1,992,503,398	1,943,428,661	49,074,737	41,959,259	40,561,235	1,398,024
Jan. 1–Dec. 31, 1929	2,313,976,089	2,268,323,442	45,652,647	44,387,998	43,303,482	1,084,516
Jan. 1–Dec. 31, 1930	2,427,453,680	2,376,972,608	50,481,072	41,617,333	39,003,061	2,614,272
Jan. 1–Dec. 31, 1931	2,356,331,798	2,327,319,128	29,012,670	45,199,521	44,539,512	660,009

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

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

Respectfully,

DAVID BURNET,
Commissioner of Internal Revenue.

OGDEN L. MILLS,
Secretary of the Treasury.

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BASIC TABLES

INDIVIDUAL RETURNS

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TABLE 1.—*Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; also average net income and average tax per return, and personal exemption and credit for dependents*

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

States and Territories	Population as of Apr. 1, 1930 (Fifteenth Census)	Per cent of population filing returns	Returns		Net income	
			Number	Per cent	Amount	Per cent
Alabama	2,646,248	0.85	22,605	0.61	$93,900,510	0.52
Alaska [1]	59,278					
Arizona	435,573	2.43	10,590	.29	42,775,084	.24
Arkansas	1,854,482	.67	12,490	.34	43,282,986	.24
California	5,677,251	5.16	293,048	7.90	1,330,603,655	7.34
Colorado	1,035,791	2.80	28,986	.78	125,795,609	.69
Connecticut	1,606,903	4.66	74,821	2.02	400,674,216	2.21
Delaware	238,380	3.92	9,342	.25	64,913,288	.36
District of Columbia	486,869	10.48	51,044	1.38	217,558,448	1.20
Florida	1,468,211	1.92	28,133	.76	126,910,394	.70
Georgia	2,908,506	1.00	28,996	.78	128,081,049	.71
Hawaii	368,336	2.14	7,869	.21	37,245,940	.20
Idaho	445,032	1.76	7,852	.21	27,757,374	.15
Illinois	7,630,654	4.29	327,631	8.84	1,630,447,207	9.00
Indiana	3,238,503	2.03	65,679	1.77	280,940,214	1.55
Iowa	2,470,939	1.62	39,917	1.08	174,965,757	.97
Kansas	1,880,999	1.74	32,660	.88	127,629,176	.70
Kentucky	2,614,589	1.19	31,021	.84	135,098,479	.75
Louisiana	2,101,593	1.57	32,979	.89	138,836,043	.77
Maine	797,423	2.24	17,829	.48	90,690,507	.50
Maryland	1,631,526	4.19	68,426	1.85	354,627,248	1.96
Massachusetts	4,249,614	4.76	202,253	5.46	1,010,333,740	5.58
Michigan	4,842,325	3.04	147,364	3.98	668,391,038	3.69
Minnesota	2,563,953	2.24	57,539	1.55	266,572,313	1.47
Mississippi	2,009,821	.60	12,147	.33	40,556,389	.22
Missouri	3,629,367	2.36	85,507	2.31	419,648,187	2.31
Montana	537,606	2.16	11,635	.31	45,495,235	.25
Nebraska	1,377,963	1.98	27,271	.74	113,934,843	.63
Nevada	91,058	4.40	4,006	.11	16,688,195	.09
New Hampshire	465,293	2.99	13,927	.38	60,014,739	.33
New Jersey	4,041,334	4.65	187,943	5.07	956,732,849	5.28
New Mexico	423,317	1.49	6,288	.17	24,970,971	.14
New York	12,588,066	5.65	711,566	19.19	4,189,130,106	23.12
North Carolina	3,170,276	.80	25,216	.68	103,624,484	.57
North Dakota	680,845	1.21	8,262	.22	24,476,992	.13
Ohio	6,646,697	3.00	199,600	5.38	950,397,134	5.25
Oklahoma	2,396,040	1.36	32,526	.88	157,410,695	.87
Oregon	953,786	2.73	26,047	.70	106,076,107	.59
Pennsylvania	9,631,350	3.35	322,503	8.70	1,620,314,109	8.94
Rhode Island	687,497	3.47	23,862	.64	136,571,363	.75
South Carolina	1,738,765	.70	12,179	.33	42,714,132	.24
South Dakota	692,849	1.36	9,449	.25	31,453,988	.17
Tennessee	2,616,556	1.25	32,682	.88	140,422,521	.78
Texas	5,824,715	1.80	105,058	2.83	448,849,717	2.48
Utah	507,847	2.32	11,777	.32	45,369,199	.25
Vermont	359,611	2.40	8,635	.23	39,259,341	.22
Virginia	2,421,851	1.57	37,915	1.02	156,272,484	.86
Washington	1,563,396	4.04	63,129	1.70	238,857,983	1.32
West Virginia	1,729,205	1.57	27,130	.73	110,726,146	.61
Wisconsin	2,939,006	3.24	95,366	2.57	357,657,240	1.97
Wyoming	225,565	3.02	6,809	.18	22,979,517	.13
Total	123,202,660	3.01	3,707,509	100.00	18,118,634,941	100.00

[1] Alaska included in the State of Washington.

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TABLE 1.—*Individual returns for 1930 by States and Territories, showing population and per cent of population filing returns, number of returns, net income and tax, with percentages; also average net income and average tax per return, and personal exemption and credit for dependents*—Continued

States and Territories	Tax		Average net income per return	Average tax per return	Personal exemption and credit for dependents
	Amount	Per cent			
Alabama	$1,353,584	0.28	$4,153.97	$59.88	$70,539,907
Alaska[1]					
Arizona	584,279	.12	4,039.20	55.17	30,642,298
Arkansas	241,787	.05	3,465.41	19.36	40,917,486
California	27,136,057	5.69	4,540.57	92.59	830,619,682
Colorado	2,439,796	.51	4,339.87	84.17	88,477,238
Connecticut	11,435,656	2.40	5,355.10	152.84	212,080,496
Delaware	3,927,732	.82	6,948.54	420.43	26,820,610
District of Columbia	4,200,940	.88	4,262.17	82.30	133,831,968
Florida	2,840,391	.60	4,511.09	100.96	88,913,535
Georgia	1,659,244	.35	4,417.20	57.22	91,341,310
Hawaii	972,216	.20	4,733.25	123.55	26,608,837
Idaho	128,290	.03	3,535.07	16.34	22,936,129
Illinois	43,703,471	9.17	4,976.47	133.39	954,042,139
Indiana	5,109,577	1.07	4,277.47	77.80	197,698,386
Iowa	2,355,567	.49	4,383.24	59.01	125,212,846
Kansas	1,480,343	.31	3,907.81	45.33	104,469,329
Kentucky	1,926,048	.40	4,355.07	62.09	92,485,753
Louisiana	1,599,639	.34	4,209.83	48.50	98,832,996
Maine	1,827,849	.38	5,086.69	102.52	53,807,270
Maryland	9,796,084	2.05	5,182.64	143.16	205,648,838
Massachusetts	26,509,775	5.56	4,995.40	131.07	576,610,262
Michigan	17,479,145	3.67	4,535.65	118.61	440,679,663
Minnesota	4,744,380	1.00	4,632.90	82.46	175,360,065
Mississippi	251,781	.05	3,338.80	20.73	39,732,601
Missouri	8,750,375	1.84	4,907.76	102.34	261,197,586
Montana	461,295	.10	3,910.20	39.65	33,957,570
Nebraska	1,381,310	.29	4,177.88	50.65	87,680,205
Nevada	472,636	.10	4,165.80	117.98	10,303,916
New Hampshire	952,064	.20	4,309.24	68.36	40,757,860
New Jersey	23,219,240	4.87	5,090.55	123.54	560,192,437
New Mexico	222,459	.05	3,971.21	35.38	18,136,052
New York	163,508,893	34.30	5,887.20	229.79	2,111,316,527
North Carolina	2,426,562	.51	4,109.47	96.23	80,271,743
North Dakota	86,704	.02	2,962.60	10.49	27,295,198
Ohio	21,879,272	4.59	4,761.51	109.62	604,033,798
Oklahoma	3,416,992	.72	4,839.53	105.05	105,945,841
Oregon	1,073,686	.23	4,072.49	41.22	79,581,279
Pennsylvania	46,825,528	9.82	5,024.18	145.19	955,066,904
Rhode Island	4,114,526	.86	5,723.38	172.43	69,687,372
South Carolina	304,596	.06	3,507.20	25.01	39,424,432
South Dakota	178,379	.04	3,328.82	18.88	30,638,785
Tennessee	1,955,201	.41	4,296.63	59.83	102,507,648
Texas	8,633,146	1.81	4,272.40	82.18	302,547,674
Utah	447,953	.09	3,852.36	38.04	37,580,954
Vermont	626,874	.13	4,546.54	72.60	25,987,168
Virginia	2,050,554	.43	4,121.65	54.08	117,512,584
Washington	2,750,143	.58	3,783.65	43.56	185,506,704
West Virginia	1,238,711	.26	4,081.32	45.66	83,176,998
Wisconsin	5,892,638	1.24	3,750.36	61.79	291,491,419
Wyoming	141,440	.03	3,374.87	20.77	19,909,194
Total	476,714,808	100.00	4,887.01	128.58	11,010,017,492

[1] Alaska included in the State of Washington.

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TABLE 2.—*Individual returns for 1930 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits, and tax credits*

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

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax			Personal exemption and credit for dependents
			Amount	Average tax per return	Average rate of tax on net income (per cent)	
Under 1 [1] (estimated)	142,024	$82,448,863				$396,000,849
Under 1 (estimated)	7,976	4,443,024	$37,282	$4.68	0.84	418,142
1 under 2 [1] (estimated)	466,321	726,766,924				1,329,818,999
1 under 2 (estimated)	442,834	767,759,194	1,269,089	2.87	.17	652,989,263
2 under 3 [1] (estimated)	401,907	994,684,802				1,478,723,508
2 under 3 (estimated)	365,777	869,476,754	3,309,537	9.06	.38	555,414,532
3 under 4 [1] (estimated)	447,656	1,565,976,794				1,771,375,615
3 under 4 (estimated)	201,877	720,762,359	2,346,256	11.63	.33	485,840,294
4 under 5 [1] (estimated)	152,771	664,881,207				662,435,574
4 under 5 (estimated)	267,935	1,200,346,728	3,006,094	11.23	.25	895,429,682
5 under 6 [1]	26,780	144,747,153				106,131,966
5 under 6	184,975	1,009,813,667	3,599,599	19.46	.36	656,537,375
6 under 7 [1]	12,505	80,798,677				41,863,427
6 under 7	119,118	769,885,460	3,629,234	30.47	.47	423,331,652
7 under 8 [1]	8,320	62,186,507				25,901,100
7 under 8	83,280	622,036,943	3,517,097	42.23	.57	294,363,636
8 under 9 [1]	6,298	53,384,574				18,758,298
8 under 9	58,901	498,998,486	3,331,568	56.56	.67	206,708,568
9 under 10 [1]	5,282	50,175,135				15,327,024
9 under 10	45,518	431,736,474	3,370,093	74.04	.78	158,150,141
10 under 11	35,904	376,201,241	3,157,996	87.96	.84	121,035,776
11 under 12	28,762	330,282,905	3,280,856	114.07	.99	96,983,098
12 under 13	22,993	286,973,412	3,284,139	142.83	1.14	76,430,283
13 under 14	19,069	257,269,370	3,250,792	170.48	1.26	63,296,223
14 under 15	15,897	230,371,407	3,301,987	207.71	1.43	52,103,026
15 under 20	50,111	862,046,184	16,517,341	329.62	1.92	162,612,251
20 under 25	26,026	579,605,728	16,767,466	644.26	2.89	81,893,547
25 under 30	15,311	418,382,902	16,337,084	1,067.02	3.90	47,756,556
30 under 40	16,881	580,720,892	30,199,576	1,788.97	5.20	51,379,867
40 under 50	8,653	384,515,663	26,171,562	3,024.57	6.81	25,849,260
50 under 60	5,294	289,228,566	22,930,144	4,331.35	7.93	15,289,998
60 under 70	3,305	213,558,059	19,523,639	5,907.30	9.14	9,591,765
70 under 80	2,294	171,480,407	17,339,391	7,558.58	10.11	6,616,814
80 under 90	1,580	133,946,863	14,800,538	9,367.43	11.05	4,400,088
90 under 100	1,172	110,825,860	12,785,698	10,909.30	11.54	3,268,314
100 under 150	3,111	374,170,634	48,748,813	15,669.82	13.03	8,282,366
150 under 200	1,170	200,755,877	28,991,102	24,778.72	14.44	3,036,654
200 under 250	550	122,075,567	18,299,976	33,256.32	14.98	1,392,685
250 under 300	351	96,184,525	15,180,527	43,249.36	15.78	886,175
300 under 400	391	135,199,957	21,583,956	55,201.93	15.96	968,935
400 under 500	161	71,931,165	11,498,937	71,235.63	15.94	361,166
500 under 750	233	138,858,489	22,596,616	96,981.18	16.27	570,200
750 under 1,000	85	72,834,888	11,692,164	137,554.87	16.05	179,350
1,000 under 1,500	86	105,036,547	18,095,518	210,413.00	17.23	190,050
1,500 under 2,000	24	40,862,820	7,118,855	296,618.96	17.42	47,000
2,000 under 3,000	21	49,529,022	8,503,486	404,927.90	17.17	35,050
3,000 under 4,000	7	24,827,473	4,926,938	703,848.29	19.84	9,700
4,000 under 5,000	4	17,014,374	3,164,144	791,036.00	18.60	9,300
5,000 and over	8	122,634,419	19,288,718	2,411,089.75	15.73	22,350
Total	3,707,509	18,118,634,941	476,714,808	128.58	2.63	11,010,017,492
Nontaxable returns [1]	1,669,864	4,426,050,636				5,846,336,360
Taxable returns	2,037,645	13,692,584,305	476,714,808	233.96	3.48	5,163,681,132

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

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TABLE 2.—*Individual returns for 1930 by net income classes, showing the number of returns, net income and tax, average tax per return and average rate of tax, personal exemption and credit for dependents, tax before tax credits, and tax credits*—Continued

Net income classes (Thousands of dollars)	Tax before tax credits				Tax credits	
	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years
Under 1 [1] (estimated)						
Under 1 (estimated)	$49,718			$49,718	$12,436	
1 under 2 [1] (estimated)						
1 under 2 (estimated)	1,692,116			1,692,116	423,027	
2 under 3 [1] (estimated)						
2 under 3 (estimated)	4,412,710			4,412,710	1,103,173	
3 under 4 [1] (estimated)						
3 under 4 (estimated)	3,128,339			3,128,339	782,083	
4 under 5 [1] (estimated)						
4 under 5 (estimated)	4,008,119			4,008,119	1,002,025	
5 under 6 [1]						
5 under 6	4,679,482			4,679,482	1,079,883	
6 under 7 [1]						
6 under 7	4,593,391			4,593,391	964,157	
7 under 8 [1]						
7 under 8	4,391,230			4,391,230	874,133	
8 under 9 [1]						
8 under 9	4,086,535			4,086,535	754,967	
9 under 10 [1]						
9 under 10	4,128,563			4,128,563	758,470	
10 under 11	3,659,958	$175,396		3,835,354	677,358	
11 under 12	3,521,763	426,823		3,948,586	667,730	
12 under 13	3,344,141	574,470		3,918,611	634,472	
13 under 14	3,221,327	665,401		3,886,728	635,936	
14 under 15	3,137,539	790,458		3,927,997	626,010	
15 under 20	13,318,140	6,017,701		19,335,841	2,818,500	
20 under 25	10,197,006	8,877,798		19,074,804	2,307,338	
25 under 30	7,901,486	10,274,415		18,175,901	1,838,817	
30 under 40	11,097,378	21,408,709	$462,522	32,968,609	2,354,519	$414,514
40 under 50	7,207,348	19,766,470	1,101,542	28,075,360	1,335,537	568,261
50 under 60	5,107,961	17,485,520	1,837,172	24,430,653	832,900	667,609
60 under 70	3,489,527	14,942,429	2,208,752	20,640,708	538,775	578,294
70 under 80	2,626,264	13,508,416	2,239,956	18,374,636	394,401	640,844
80 under 90	1,980,161	11,571,778	2,039,988	15,591,927	259,934	531,455
90 under 100	1,454,672	9,898,347	2,080,256	13,433,275	193,246	454,331
100 under 150	4,738,372	38,848,071	7,583,603	51,170,046	517,380	1,903,853
150 under 200	2,135,209	23,071,028	5,038,065	30,244,302	193,832	1,059,368
200 under 250	1,142,940	13,606,561	4,152,788	18,902,289	92,323	518,990
250 under 300	965,451	11,997,265	2,856,985	15,819,701	61,737	577,437
300 under 400	1,142,008	16,085,309	4,999,501	22,226,818	61,230	581,632
400 under 500	478,492	8,337,165	2,966,993	11,782,650	24,794	288,919
500 under 750	712,884	16,858,936	5,443,721	23,015,541	33,612	385,313
750 under 1,000	298,703	8,149,643	3,454,385	11,902,731	9,773	200,794
1,000 under 1,500	484,790	13,480,053	4,272,335	18,237,178	10,789	130,871
1,500 under 2,000	263,711	6,128,937	1,044,655	7,437,303	6,004	312,444
2,000 under 3,000	191,705	6,628,310	1,943,145	8,763,160	1,954	257,720
3,000 under 4,000	218,326	4,481,568	265,967	4,965,861	1,872	37,051
4,000 under 5,000		2,828,318	338,248	3,166,566	220	2,202
5,000 and over	267,740	9,930,960	9,091,015	19,289,715	997	
Total	129,475,205	316,816,255	65,421,594	511,713,054	24,886,344	10,111,902
Nontaxable returns [1]						
Taxable returns	129,475,205	316,816,255	65,421,594	511,713,054	24,886,344	10,111,902

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

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

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

Net income classes (Thousands of dollars)	Returns					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Number	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under 1 (estimated)	150,000	4.05	3,707,509	100.00	150,000	4.05
1 under 2 (estimated)	909,155	24.52	3,557,509	95.95	1,059,155	28.57
2 under 3 (estimated)	767,684	20.71	2,648,354	71.43	1,826,839	49.28
3 under 4 (estimated)	649,533	17.52	1,880,670	50.72	2,476,372	66.80
4 under 5 (estimated)	420,706	11.35	1,231,137	33.20	2,897,078	78.15
5 under 6	211,755	5.71	810,431	21.85	3,108,833	83.86
6 under 7	131,623	3.55	598,676	16.14	3,240,456	87.41
7 under 8	91,606	2.47	467,053	12.59	3,332,056	89.88
8 under 9	65,199	1.76	375,453	10.12	3,397,255	91.64
9 under 10	50,800	1.37	310,254	8.36	3,448,055	93.01
10 under 11	35,904	.97	259,454	6.99	3,483,959	93.98
11 under 12	28,762	.78	223,550	6.02	3,512,721	94.76
12 under 13	22,993	.62	194,788	5.24	3,535,714	95.38
13 under 14	19,069	.51	171,795	4.62	3,554,783	95.89
14 under 15	15,897	.43	152,726	4.11	3,570,680	96.32
15 under 20	50,111	1.35	136,829	3.68	3,620,791	97.67
20 under 25	26,026	.70	86,718	2.33	3,646,817	98.37
25 under 30	15,311	.412	60,692	1.63	3,662,128	98.782
30 under 40	16,881	.455	45,381	1.218	3,679,009	99.237
40 under 50	8,653	.233	28,500	.763	3,687,662	99.470
50 under 60	5,294	.142	19,847	.530	3,692,956	99.612
60 under 70	3,305	.089	14,553	.388	3,696,261	99.701
70 under 80	2,294	.061	11,248	.299	3,698,555	99.762
80 under 90	1,580	.042	8,954	.238	3,700,135	99.804
90 under 100	1,172	.031	7,374	.196	3,701,307	99.835
100 under 150	3,111	.084	6,202	.165	3,704,418	99.919
150 under 200	1,170	.031	3,091	.081	3,705,588	99.950
200 under 250	550	.015	1,921	.050	3,706,138	99.965
250 under 300	351	.009	1,371	.035	3,706,489	99.974
300 under 400	391	.010	1,020	.026	3,706,880	99.984
400 under 500	161	.004	629	.016	3,707,041	99.988
500 under 750	233	.006	468	.012	3,707,274	99.994
750 under 1,000	85	.0022	235	.006	3,707,359	99.9962
1,000 under 1,500	86	.0023	150	.0038	3,707,445	99.9985
1,500 under 2,000	24	.0006	64	.0015	3,707,469	99.9991
2,000 under 3,000	21	.0005	40	.0009	3,707,490	99.9996
3,000 under 4,000	7	.0001	19	.0004	3,707,497	99.9997
4,000 under 5,000	4	.0001	12	.0003	3,707,501	99.9998
5,000 and over	8	.0002	8	.0002	3,707,509	100.00
Total	3,707,509	100.00				

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

Net income classes (Thousands of dollars)	Net income					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated)	$86,891,887	0.48	$18,118,634,941	100.00	$86,891,887	0.48
1 under 2 (estimated)	1,494,526,118	8.25	18,031,743,054	99.52	1,581,418,005	8.73
2 under 3 (estimated)	1,864,161,556	10.29	16,537,216,936	91.27	3,445,579,561	19.02
3 under 4 (estimated)	2,286,739,153	12.62	14,673,055,380	80.98	5,732,318,714	31.64
4 under 5 (estimated)	1,865,227,935	10.29	12,386,316,227	68.36	7,597,546,649	41.93
5 under 6	1,154,560,820	6.37	10,521,088,292	58.07	8,752,107,469	48.30
6 under 7	850,684,137	4.69	9,366,527,472	51.70	9,602,791,606	52.99
7 under 8	684,223,450	3.78	8,515,843,335	47.01	10,287,015,056	56.77
8 under 9	552,383,060	3.05	7,831,619,885	43.23	10,839,398,116	59.82
9 under 10	481,911,609	2.66	7,279,236,825	40.18	11,321,309,725	62.48
10 under 11	376,201,241	2.08	6,797,325,216	37.52	11,697,510,966	64.56
11 under 12	330,282,905	1.82	6,421,123,975	35.44	12,027,793,871	66.38
12 under 13	286,973,412	1.58	6,090,841,070	33.62	12,314,767,283	67.96
13 under 14	257,269,370	1.42	5,803,867,658	32.04	12,572,036,653	69.38
14 under 15	230,371,407	1.27	5,546,598,288	30.62	12,802,408,060	70.65
15 under 20	862,046,184	4.76	5,316,226,881	29.35	13,664,454,244	75.41
20 under 25	579,605,728	3.20	4,454,180,697	24.59	14,244,059,972	78.61
25 under 30	418,382,902	2.31	3,874,574,969	21.39	14,662,442,874	80.92
30 under 40	580,720,892	3.21	3,456,192,067	19.08	15,243,163,766	84.13
40 under 50	384,515,663	2.12	2,875,471,175	15.87	15,627,679,429	86.25
50 under 60	289,228,566	1.60	2,490,955,512	13.75	15,916,907,995	87.85
60 under 70	213,558,059	1.18	2,201,726,946	12.15	16,130,466,054	89.03
70 under 80	171,480,407	.94	1,988,168,887	10.97	16,301,946,461	89.97
80 under 90	133,946,863	.74	1,816,688,480	10.03	16,435,893,324	90.71
90 under 100	110,825,860	.61	1,682,741,617	9.29	16,546,719,184	91.32
100 under 150	374,170,634	2.06	1,571,915,757	8.68	16,920,889,818	93.38
150 under 200	200,755,877	1.11	1,197,745,123	6.62	17,121,645,695	94.49
200 under 250	122,075,567	.67	996,989,246	5.51	17,243,721,262	95.16
250 under 300	96,184,525	.53	874,913,679	4.84	17,339,905,787	95.69
300 under 400	135,199,957	.75	778,729,154	4.31	17,475,105,744	96.44
400 under 500	71,931,165	.40	643,529,197	3.56	17,547,036,909	96.84
500 under 750	138,858,489	.77	571,598,032	3.16	17,685,895,398	97.61
750 under 1,000	72,834,888	.40	432,739,543	2.39	17,758,730,286	98.01
1,000 under 1,500	105,036,547	.58	359,904,655	1.99	17,863,766,833	98.59
1,500 under 2,000	40,862,820	.23	254,868,108	1.41	17,904,629,653	98.82
2,000 under 3,000	49,529,022	.27	214,005,288	1.18	17,954,158,675	99.09
3,000 under 4,000	24,827,473	.14	164,476,266	.91	17,978,986,148	99.23
4,000 under 5,000	17,014,374	.09	139,648,793	.77	17,996,000,522	99.32
5,000 and over	122,634,419	.68	122,634,419	.68	18,118,634,941	100.00
Total	18,118,634,941	100.00				

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

Net income classes (Thousands of dollars)	Tax					
	Simple distribution		Cumulative distribution from highest income class		Cumulative distribution from lowest income class	
	Amount	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under 1 (estimated)	$37,282	0.01	$476,714,808	100.00	$37,282	0.01
1 under 2 (estimated)	1,269,089	.27	476,677,526	99.99	1,306,371	.28
2 under 3 (estimated)	3,309,537	.70	475,408,437	99.72	4,615,908	.98
3 under 4 (estimated)	2,346,256	.49	472,098,900	99.02	6,962,164	1.47
4 under 5 (estimated)	3,006,094	.63	469,752,644	98.53	9,968,258	2.10
5 under 6	3,599,599	.75	466,746,550	97.90	13,567,857	2.85
6 under 7	3,629,234	.76	463,146,951	97.15	17,197,091	3.61
7 under 8	3,517,097	.74	459,517,717	96.39	20,714,188	4.35
8 under 9	3,331,568	.70	456,000,620	95.65	24,045,756	5.05
9 under 10	3,370,093	.71	452,669,052	94.95	27,415,849	5.76
10 under 11	3,157,996	.66	449,298,959	94.24	30,573,845	6.42
11 under 12	3,280,856	.69	446,140,963	93.58	33,854,701	7.11
12 under 13	3,284,139	.69	442,860,107	92.89	37,138,840	7.80
13 under 14	3,250,792	.68	439,575,968	92.20	40,389,632	8.48
14 under 15	3,301,987	.69	436,325,176	91.52	43,691,619	9.17
15 under 20	16,517,341	3.46	433,023,189	90.83	60,208,960	12.63
20 under 25	16,767,466	3.52	416,505,848	87.37	76,976,426	16.15
25 under 30	16,337,084	3.43	399,738,382	83.85	93,313,510	19.58
30 under 40	30,199,576	6.33	383,401,298	80.42	123,513,086	25.91
40 under 50	26,171,562	5.49	353,201,722	74.09	149,684,648	31.40
50 under 60	22,930,144	4.81	327,030,160	68.60	172,614,792	36.21
60 under 70	19,523,639	4.10	304,100,016	63.79	192,138,431	40.31
70 under 80	17,339,391	3.64	284,576,377	59.69	209,477,822	43.95
80 under 90	14,800,538	3.10	267,236,986	56.05	224,278,360	47.05
90 under 100	12,785,698	2.66	252,436,448	52.95	237,064,058	49.71
100 under 150	48,748,813	10.23	239,650,750	50.29	285,812,871	59.94
150 under 200	28,991,102	6.08	190,901,937	40.06	314,803,973	66.02
200 under 250	18,290,976	3.84	161,910,835	33.98	333,094,949	69.86
250 under 300	15,180,527	3.18	143,619,859	30.14	348,275,476	73.04
300 under 400	21,583,956	4.53	128,439,332	26.96	369,859,432	77.57
400 under 500	11,468,937	2.41	106,855,376	22.43	381,328,369	79.98
500 under 750	22,596,616	4.74	95,386,439	20.02	403,924,985	84.72
750 under 1,000	11,692,164	2.45	72,789,823	15.28	415,617,149	87.17
1,000 under 1,500	18,095,518	3.80	61,097,659	12.83	433,712,667	90.97
1,500 under 2,000	7,118,855	1.49	43,002,141	9.03	440,831,522	92.46
2,000 under 3,000	8,503,486	1.79	35,883,286	7.54	449,335,008	94.25
3,000 under 4,000	4,926,938	1.03	27,379,800	5.75	454,261,946	95.28
4,000 under 5,000	3,164,144	.67	22,452,862	4.72	457,426,090	95.95
5,000 and over	19,288,718	4.05	19,288,718	4.05	476,714,808	100.00
Total	476,714,808	100.00				

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TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship*

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

States and Territories	Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income	Number of returns	Net income
Alabama	12,357	$62,374,291	1,669	$5,402,866
Alaska [1]				
Arizona	5,051	20,562,517	591	1,881,637
Arkansas	7,716	30,721,159	887	2,591,294
California	136,923	628,642,783	15,976	58,814,474
Colorado	16,092	82,811,758	2,016	7,100,365
Connecticut	34,431	228,607,003	4,885	18,753,604
Delaware	4,392	38,070,419	720	3,302,096
District of Columbia	19,993	119,297,580	2,358	10,186,202
Florida	16,847	86,187,525	1,552	5,712,012
Georgia	16,476	87,523,774	1,750	6,673,204
Hawaii	4,527	23,411,543	488	1,374,800
Idaho	3,838	14,695,690	419	1,340,610
Illinois	160,856	1,023,719,600	22,924	91,199,084
Indiana	34,333	189,023,853	4,969	16,397,039
Iowa	22,588	119,286,321	2,854	9,811,789
Kansas	20,516	94,106,975	1,686	5,489,834
Kentucky	15,525	84,496,807	2,448	8,900,099
Louisiana	15,134	58,595,679	2,921	10,076,413
Maine	9,634	56,665,099	1,232	4,624,281
Maryland	35,566	209,203,824	4,671	19,821,610
Massachusetts	95,824	575,520,034	14,165	49,321,082
Michigan	77,221	441,478,709	8,613	30,336,193
Minnesota	31,533	182,183,546	3,383	12,319,615
Mississippi	7,356	28,927,527	842	2,500,811
Missouri	44,425	271,226,838	7,739	27,033,819
Montana	5,315	28,594,754	1,017	2,973,843
Nebraska	16,643	82,545,923	1,612	5,511,605
Nevada	1,480	6,760,013	177	580,570
New Hampshire	6,945	36,204,832	990	2,866,785
New Jersey	95,586	607,183,508	14,319	54,748,614
New Mexico	3,136	12,426,784	321	1,101,073
New York	347,384	2,496,875,174	54,458	234,524,394
North Carolina	13,846	68,195,499	1,954	6,659,775
North Dakota	5,151	17,635,275	410	1,135,969
Ohio	101,715	596,872,550	17,664	57,962,426
Oklahoma	21,040	118,295,814	1,594	6,537,834
Oregon	13,531	71,973,823	1,994	5,540,046
Pennsylvania	155,862	964,022,282	27,231	104,654,704
Rhode Island	11,367	76,995,674	1,830	6,605,673
South Carolina	6,919	28,760,923	930	2,945,217
South Dakota	6,018	23,730,701	397	1,161,471
Tennessee	18,354	94,870,396	2,427	8,451,780
Texas	52,646	192,443,994	5,335	18,842,297
Utah	6,756	32,251,225	695	2,158,963
Vermont	4,021	23,438,519	957	3,146,956
Virginia	20,230	101,607,483	2,919	10,004,481
Washington	30,161	115,829,314	4,055	11,681,639
West Virginia	14,444	73,096,681	1,680	5,195,118
Wisconsin	53,169	240,213,527	6,029	19,634,394
Wyoming	3,356	14,560,356	427	1,219,077
Total	1,864,229	10,882,725,878	263,180	986,809,537

[1] Alaska included in the State of Washington.

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TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship*—Continued

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Alabama	546	$1,821,738	5,618	$14,989,361	1,924	$5,697,997
Alaska [1]						
Arizona	219	755,681	2,913	7,926,678	686	1,809,064
Arkansas	292	902,636	2,276	5,082,966	1,035	2,698,716
California	8,030	34,383,706	74,800	214,029,213	32,455	120,262,023
Colorado	730	3,069,132	6,571	17,593,351	2,909	10,515,389
Connecticut	2,342	11,189,013	19,235	60,045,418	11,081	52,411,551
Delaware	314	1,970,316	2,207	8,538,780	1,360	7,734,971
District of Columbia	1,853	6,431,639	11,168	33,620,178	14,512	39,656,550
Florida	735	3,300,065	5,311	15,500,987	2,824	10,046,420
Georgia	957	3,216,117	5,877	16,108,367	3,221	9,281,232
Hawaii	191	1,061,693	1,431	5,236,522	1,030	4,219,979
Idaho	114	340,049	2,188	4,906,941	473	1,083,744
Illinois	8,380	32,353,853	88,169	266,625,864	38,931	141,703,083
Indiana	1,511	4,585,419	18,272	44,475,012	5,525	16,502,047
Iowa	1,034	3,008,459	8,919	25,158,321	3,776	12,863,129
Kansas	566	1,773,971	6,611	16,438,619	2,606	6,718,985
Kentucky	1,134	3,632,841	7,328	20,217,995	3,821	13,413,890
Louisiana	1,155	4,217,007	6,809	18,979,777	2,680	9,997,324
Maine	387	1,769,196	3,780	13,298,653	2,213	10,389,212
Maryland	2,065	9,179,388	16,087	59,648,598	8,076	36,059,225
Massachusetts	5,811	22,746,956	44,739	156,164,550	33,449	142,255,035
Michigan	2,716	12,161,989	41,645	107,292,509	14,186	47,251,984
Minnesota	940	4,385,206	15,578	40,418,145	4,813	16,549,393
Mississippi	349	980,783	2,314	4,835,010	1,070	2,379,687
Missouri	3,266	12,262,625	19,448	57,756,764	8,593	32,144,706
Montana	210	662,386	4,060	9,762,998	863	2,412,650
Nebraska	521	1,582,296	5,626	15,655,165	2,335	6,359,784
Nevada	65	1,391,151	1,739	4,264,908	205	928,200
New Hampshire	343	1,657,908	3,359	9,182,075	1,881	7,573,370
New Jersey	5,235	24,175,824	44,382	134,770,601	22,981	89,305,011
New Mexico	98	509,386	1,432	3,951,354	501	1,340,213
New York	27,006	115,872,777	161,302	614,019,807	99,856	458,082,132
North Carolina	631	2,490,546	5,464	13,324,950	2,629	7,108,826
North Dakota	126	281,170	1,876	3,845,802	605	1,229,841
Ohio	5,483	20,563,392	49,237	152,865,666	20,891	75,731,043
Oklahoma	532	2,096,216	6,400	18,422,290	2,169	6,169,070
Oregon	947	2,704,226	6,660	16,328,440	2,513	6,939,138
Pennsylvania	10,000	44,107,874	84,205	266,887,348	36,640	156,775,227
Rhode Island	756	4,193,052	5,657	20,200,065	3,393	18,658,528
South Carolina	353	988,091	2,509	5,652,315	1,215	2,917,613
South Dakota	113	259,909	2,115	4,499,169	695	1,446,945
Tennessee	943	2,808,795	6,941	19,066,142	3,382	10,484,849
Texas	2,358	8,797,985	20,005	55,432,705	9,008	27,927,116
Utah	180	626,935	3,221	6,506,791	686	2,147,352
Vermont	325	1,058,814	1,939	5,298,973	1,178	4,771,358
Virginia	1,142	4,045,443	8,670	23,102,626	4,239	12,231,792
Washington	1,733	5,008,952	16,422	40,630,212	4,818	13,651,331
West Virginia	667	2,335,953	7,170	19,065,915	2,525	7,472,793
Wisconsin	1,619	5,411,349	22,509	52,624,231	10,456	28,107,130
Wyoming	94	332,833	2,512	5,560,296	292	751,375
Total	107,117	435,462,741	894,706	2,755,809,423	439,205	1,704,168,023

[1] Alaska included in the State of Washington.

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TABLE 4.—*Individual returns for 1930 by States and Territories, showing number of returns and net income by sex and family relationship*—Continued

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

[1] Alaska included in the State of Washington.

[2] See footnote 2 on p. 6.

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TABLE 5.—*Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship*

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

Net income classes (Thousands of dollars)	Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income	Number of returns	Net income
Under 1 [1] (estimated)	70,660	$40,711,727	6,105	$3,569,945
Under 1 (estimated)	639	354,920	3	4,944
1 under 2 [1] (estimated)	160,076	249,572,064	64,406	109,776,975
1 under 2 (estimated)	2,630	4,483,120	25	46,972
2 under 3 [1] (estimated)	244,356	615,290,310	87,990	212,968,442
2 under 3 (estimated)	8,835	22,228,817	289	750,237
3 under 4 [1] (estimated)	380,266	1,335,584,633	42,005	143,553,413
3 under 4 (estimated)	88,095	328,945,188	6,703	25,132,199
4 under 5 [1] (estimated)	134,298	583,753,228	7,407	32,054,509
4 under 5 (estimated)	200,734	900,983,622	15,100	67,522,922
5 under 6 [1]	19,901	107,215,237	1,060	5,726,434
5 under 6	141,829	774,148,588	8,406	45,847,921
6 under 7 [1]	7,805	50,366,722	474	3,052,417
6 under 7	90,275	583,421,304	5,078	32,795,458
7 under 8 [1]	4,880	36,447,496	275	2,049,924
7 under 8	62,256	464,911,925	3,473	25,925,922
8 under 9 [1]	3,439	29,154,709	245	2,065,929
8 under 9	43,325	366,988,529	2,383	20,201,291
9 under 10 [1]	2,822	26,793,569	191	1,813,935
9 under 10	32,888	311,926,759	1,796	17,015,802
10 under 11	24,684	258,604,983	1,321	13,848,104
11 under 12	19,530	224,261,674	1,186	13,622,646
12 under 13	15,267	190,552,422	936	11,679,777
13 under 14	12,595	169,897,851	757	10,217,443
14 under 15	10,281	148,982,514	645	9,344,826
15 under 20	31,974	549,523,388	1,874	32,261,994
20 under 25	15,617	347,760,166	985	21,964,014
25 under 30	9,025	246,461,005	551	15,079,681
30 under 40	9,671	332,462,853	603	20,781,254
40 under 50	4,768	211,430,111	284	12,641,277
50 under 60	2,873	156,604,920	162	8,950,426
60 under 70	1,789	115,586,371	129	8,366,311
70 under 80	1,263	94,408,256	75	5,650,061
80 under 90	840	71,255,394	50	4,213,303
90 under 100	653	61,713,663	44	4,181,446
100 under 150	1,695	204,321,842	87	10,313,137
150 under 200	634	109,215,855	29	5,026,693
200 under 250	309	68,752,754	15	3,316,058
250 under 300	200	54,841,503	10	2,712,266
300 under 400	210	73,068,350	10	3,399,767
400 under 500	89	39,700,985	1	[2]
500 under 750	124	72,844,580	8	4,596,961
750 under 1,000	48	40,845,274	----	----
1,000 under 1,500	44	54,796,117	2	[2]
1,500 under 2,000	18	30,806,588	1	[2]
2,000 under 3,000	5	11,368,816	----	----
3,000 under 4,000	6	21,273,211	----	----
4,000 under 5,000	3	12,750,520	----	----
5,000 and over	5	75,351,445	1	[2]
Classes grouped [2]	----	----	----	12,766,501
Total	1,864,229	10,882,725,878	263,180	986,809,537
Nontaxable returns [1]	1,028,503	3,074,889,695	210,158	516,631,923
Taxable returns	835,726	7,807,836,183	53,022	470,177,614

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

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TABLE 5.—*Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship*—Continued

Net income classes (Thousands of dollars)	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under 1 [1] (estimated)	2,841	$1,620,340	36,376	$21,682,820	19,302	$11,237,840
Under 1 (estimated)	12	65,745	180	112,231	177	86,398
1 under 2 [1] (estimated)	35,615	60,342,644	114,354	168,674,263	83,217	125,379,550
1 under 2 (estimated)	23	40,820	304,182	530,114,427	126,482	218,530,431
2 under 3 [1] (estimated)	34,129	81,854,081	15,362	36,095,665	15,408	37,096,746
2 under 3 (estimated)	124	308,533	257,839	610,504,315	89,159	212,069,834
3 under 4 [1] (estimated)	11,109	37,744,753	3,828	13,094,957	7,073	24,320,644
3 under 4 (estimated)	1,524	5,589,770	68,477	233,453,325	28,600	98,067,071
4 under 5 [1] (estimated)	2,940	12,949,494	2,140	9,490,970	3,989	17,751,360
4 under 5 (estimated)	3,094	13,820,201	27,228	120,681,463	14,150	62,959,148
5 under 6 [1]	1,037	5,662,849	1,295	7,089,581	2,029	11,083,303
5 under 6	2,561	13,991,214	13,686	74,631,601	7,401	40,495,952
6 under 7 [1]	676	4,371,883	889	5,757,347	1,458	9,451,715
6 under 7	1,518	9,796,997	8,837	57,106,052	5,269	34,100,688
7 under 8 [1]	417	3,114,364	710	5,308,809	1,079	8,074,740
7 under 8	1,147	8,586,147	6,170	46,080,284	3,948	29,513,355
8 under 9 [1]	339	2,876,715	566	4,798,102	868	7,361,114
8 under 9	883	7,486,751	4,325	36,639,912	3,030	25,662,279
9 under 10 [1]	250	2,368,764	487	4,624,556	696	6,616,198
9 under 10	786	7,467,933	3,524	33,426,736	2,546	24,162,052
10 under 11	707	7,407,929	3,058	32,037,165	2,506	26,275,223
11 under 12	650	7,485,383	2,209	25,348,669	2,133	24,484,767
12 under 13	489	6,107,022	1,974	24,631,684	1,776	22,174,532
13 under 14	434	5,847,216	1,696	22,887,884	1,419	19,151,353
14 under 15	360	5,215,966	1,429	20,719,520	1,300	18,836,240
15 under 20	1,226	21,093,519	4,650	80,067,217	4,368	75,397,998
20 under 25	677	15,078,054	2,663	59,289,022	2,531	56,406,286
25 under 30	418	11,390,872	1,494	40,833,830	1,634	44,777,092
30 under 40	443	15,254,282	1,720	59,193,395	2,038	70,279,395
40 under 50	242	10,834,236	920	40,978,016	1,071	47,770,783
50 under 60	124	6,781,585	616	33,642,487	715	39,135,782
60 under 70	77	5,011,459	392	25,427,529	410	26,439,322
70 under 80	69	5,171,652	268	20,030,201	286	21,373,903
80 under 90	35	2,931,412	210	17,834,824	207	17,560,001
90 under 100	20	1,893,154	143	13,508,139	145	13,713,097
100 under 150	60	7,178,039	390	46,470,125	418	50,459,744
150 under 200	23	3,900,433	153	26,160,922	149	25,597,769
200 under 250	7	1,579,882	70	15,357,184	67	14,743,817
250 under 300	10	2,757,012	44	12,110,034	31	8,450,533
300 under 400	6	1,962,637	55	18,727,557	46	15,762,407
400 under 500	5	2,327,523	29	12,797,109	21	9,544,800
500 under 750	7	4,262,001	27	16,629,684	25	15,045,797
750 under 1,000	2	[2]	17	14,677,736	10	8,731,294
1,000 under 1,500			13	15,358,018	13	15,886,903
1,500 under 2,000			2	[2]		
2,000 under 3,000	1	[2]	6	15,110,476	5	12,148,767
3,000 under 4,000			1	[2]		
4,000 under 5,000			1	[2]		
5,000 and over			1	[2]		
Classes grouped [2]		3,931,475		26,613,580		
Total	107,117	435,462,741	894,706	2,755,809,423	439,205	1,704,168,023
Nontaxable returns [1]	89,353	212,905,887	176,007	276,617,070	135,119	258,373,210
Taxable returns	17,764	222,556,854	718,699	2,479,192,353	304,086	1,445,794,813

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

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TABLE 5.—*Individual returns for 1930 by net income classes, showing the number of returns and net income by sex and family relationship*—Continued

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

[1] Nontaxable returns. Specific exemptions from normal tax exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.
[3] See footnote 2 on p. 6.

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

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

States and Territories	Sources of income					
	Wages and salaries	Business	Partnership[1]	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Alabama	$57,821,922	$13,008,044	$7,464,067	$2,967,622	$1,403,166	$8,066,674
Alaska[2]						
Arizona	22,869,161	8,884,007	2,752,637	1,853,387	1,514,470	3,602,746
Arkansas	26,221,157	9,371,264	4,958,141	1,412,024	49,562	4,790,353
California	655,969,209	245,832,084	92,476,644	59,080,692	31,434,083	122,528,002
Colorado	60,566,933	25,349,985	7,282,699	4,567,027	2,096,124	7,570,604
Connecticut	189,281,344	47,167,395	14,693,416	17,014,118	14,534,681	17,845,275
Delaware	24,829,007	6,132,106	2,421,393	2,473,800	2,355,111	2,177,201
District of Columbia	139,865,683	29,486,416	8,273,488	5,688,339	2,215,788	11,159,171
Florida	61,990,267	23,530,832	7,797,457	5,478,178	2,468,296	10,163,536
Georgia	86,112,049	16,800,122	8,192,886	3,493,842	1,648,195	10,194,589
Hawaii	19,714,735	5,413,047	828,798	1,042,365	1,021,148	2,351,951
Idaho	13,236,531	9,459,612	1,921,709	873,970		1,679,465
Illinois	977,825,980	196,594,026	87,432,443	51,104,324	42,067,355	73,403,228
Indiana	174,594,170	44,820,474	16,333,522	6,835,018	7,208,700	17,080,653
Iowa	80,448,414	49,036,060	13,797,090	3,421,099	819,721	14,716,513
Kansas	54,218,408	40,094,739	12,046,611	5,525,956	952,334	16,386,475
Kentucky	75,211,354	21,239,815	8,899,830	5,013,990	1,515,008	9,206,237
Louisiana	81,577,194	21,976,112	10,570,868	4,834,174	1,932,193	12,146,702
Maine	36,655,466	18,668,581	4,302,765	3,520,564	1,125,021	3,701,450
Maryland	174,208,420	48,649,167	18,357,322	10,853,995	7,709,703	17,413,147
Massachusetts	499,767,630	126,919,224	39,854,841	40,866,598	33,132,320	30,002,396
Michigan	398,010,047	89,590,422	28,651,293	26,588,228	20,959,142	41,979,678
Minnesota	148,697,775	47,342,802	17,908,617	7,457,622	3,951,805	11,589,108
Mississippi	26,212,518	8,779,494	3,798,315	976,525	283,746	3,829,203
Missouri	252,100,526	53,697,313	19,690,883	11,227,271	12,157,991	26,699,025
Montana	25,481,981	9,848,061	3,323,659	1,260,340	342,778	2,648,875
Nebraska	55,656,663	32,741,543	10,293,477	2,956,247	1,047,713	8,934,784
Nevada	8,129,769	3,167,648	1,245,618	413,109	520,304	889,099
New Hampshire	26,207,090	11,656,010	2,595,287	2,239,632	630,358	2,864,012
New Jersey	571,490,806	120,608,048	39,902,351	28,577,829	19,837,600	36,012,688
New Mexico	10,735,888	7,521,080	2,387,067	986,897	59,904	1,985,663
New York	2,261,252,863	479,922,850	312,645,238	146,393,092	215,816,077	140,179,562
North Carolina	69,710,688	15,356,157	6,278,134	3,016,707	2,035,833	9,103,890
North Dakota	14,060,532	7,553,793	2,342,490	445,032	7,255	1,595,345
Ohio	581,929,742	118,839,369	43,875,422	28,155,183	37,459,957	52,155,036
Oklahoma	86,553,750	29,644,620	12,814,435	9,785,380	6,254,759	22,109,781
Oregon	61,989,256	22,264,862	6,815,819	3,381,104	813,718	6,542,254
Pennsylvania	814,710,312	249,891,805	82,596,503	57,900,769	49,295,327	71,903,692
Rhode Island	64,419,964	16,025,355	5,974,872	4,624,764	3,357,537	5,687,911
South Carolina	28,448,613	7,949,772	2,974,919	1,156,043	32,743	3,472,111
South Dakota	14,730,234	11,122,190	3,279,051	531,014		2,488,766
Tennessee	87,647,132	21,675,822	11,294,080	4,202,931	773,332	9,700,063
Texas	236,412,297	83,894,653	44,816,146	24,334,791	11,468,265	61,054,016
Utah	27,512,618	8,333,588	2,051,082	1,374,297	265,338	2,025,376
Vermont	18,252,739	6,959,156	2,005,353	1,540,648	346,422	1,564,593
Virginia	93,664,244	24,750,486	10,130,342	4,545,187	1,184,716	10,609,023
Washington	135,495,571	49,921,214	12,757,898	7,093,480	5,365,970	13,172,546
West Virginia	63,816,425	18,778,198	6,737,571	3,981,476	387,097	8,412,956
Wisconsin	213,406,075	55,184,610	18,385,929	12,965,510	4,533,514	17,583,004
Wyoming	12,231,331	6,601,996	1,415,604	706,028		1,347,018
Total	9,921,952,483	2,628,056,629	1,089,646,082	636,738,218	556,392,180	974,325,446

[1] For explanation of items, see p. 9. [2] Alaska included in the State of Washington.

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

States and Territories	Sources of income				
	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary [1]	Interest and other income	Total income
Alabama	$150,106	$14,686,532	$1,735,617	$9,275,842	$116,579,592
Alaska [2]					
Arizona	41,037	4,817,300	609,833	4,617,711	51,562,289
Arkansas	42,427	5,104,507	857,080	3,956,893	56,763,408
California	2,085,355	245,138,259	25,284,888	139,035,159	1,618,864,375
Colorado	358,799	26,676,642	2,047,141	14,706,272	151,222,226
Connecticut	845,449	141,572,350	11,644,101	37,471,545	492,069,674
Delaware	742,775	39,529,752	1,991,467	6,438,202	89,090,814
District of Columbia	493,331	31,920,148	6,004,300	21,705,793	256,812,457
Florida	441,370	35,109,846	4,181,580	17,158,044	168,319,406
Georgia	270,674	23,077,437	1,874,671	8,204,233	159,868,698
Hawaii	72,962	12,445,731	1,063,272	2,410,324	46,364,333
Idaho	18,949	2,270,582	212,975	2,288,099	31,961,892
Illinois	2,809,312	339,336,495	36,618,068	283,493,074	2,090,684,305
Indiana	1,258,053	49,508,059	2,220,288	14,147,538	334,006,475
Iowa	225,532	27,868,646	1,628,036	18,897,458	210,858,569
Kansas	273,337	14,665,143	1,175,139	9,133,505	154,471,647
Kentucky	440,233	34,660,961	2,730,846	10,523,878	169,442,152
Louisiana	284,662	22,147,176	1,412,540	14,719,165	171,600,786
Maine	195,992	22,665,073	2,322,432	14,589,291	107,746,635
Maryland	647,959	86,435,696	13,744,565	40,973,142	418,993,116
Massachusetts	1,997,951	291,904,273	31,827,817	114,516,835	1,210,789,885
Michigan	860,452	156,705,568	9,762,530	71,654,751	844,762,111
Minnesota	872,937	51,589,542	4,371,616	25,250,401	319,032,225
Mississippi	25,304	4,569,205	328,328	3,836,979	52,639,617
Missouri	1,412,588	95,187,452	6,868,671	36,790,953	515,832,673
Montana	102,707	5,614,914	349,273	3,691,936	52,665,124
Nebraska	120,360	13,085,780	1,116,951	10,129,152	136,082,670
Nevada	5,512	3,208,381	961,481	1,297,150	19,838,071
New Hampshire	100,545	16,291,773	1,168,217	6,342,213	70,095,137
New Jersey	1,271,285	200,667,460	22,838,976	106,166,762	1,147,373,805
New Mexico	12,453	2,591,394	342,328	3,205,740	29,828,414
New York	7,865,176	1,134,430,593	126,960,100	467,102,580	5,292,568,131
North Carolina	212,346	32,358,322	1,455,634	4,595,455	144,121,166
North Dakota	9,909	1,614,022	99,647	2,130,210	29,858,235
Ohio	3,835,792	228,504,383	14,083,012	49,719,704	1,158,557,600
Oklahoma	474,081	24,204,344	1,275,764	10,887,476	204,004,390
Oregon	156,832	11,652,707	1,121,316	9,876,270	124,014,138
Pennsylvania	3,751,883	431,625,929	58,484,482	175,333,433	1,995,494,135
Rhode Island	283,859	43,075,945	4,712,208	15,909,338	164,071,753
South Carolina	36,019	5,768,417	803,542	4,206,872	54,849,051
South Dakota	24,489	2,491,387	178,623	2,388,291	37,234,045
Tennessee	231,739	24,449,939	2,575,100	10,153,891	172,704,029
Texas	1,099,381	61,951,969	5,750,678	41,832,529	572,614,725
Utah	58,082	7,826,512	389,666	3,501,708	53,338,267
Vermont	47,631	9,404,551	858,088	4,544,287	45,523,468
Virginia	310,592	30,751,966	3,213,794	13,084,848	192,245,198
Washington	278,088	29,789,299	2,077,521	20,977,351	276,928,938
West Virginia	506,419	27,129,186	1,147,401	4,297,289	135,194,018
Wisconsin	434,668	67,824,515	4,696,051	41,582,598	436,596,474
Wyoming	36,211	1,999,862	281,650	1,685,468	26,305,168
Total	38,133,605	4,197,303,925	429,459,304	1,940,437,638	22,412,445,510

[1] For explanation of item, see p. 9.

[2] Alaska included in the State of Washington.

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

States and Territories	Deductions				Net income	Net loss for prior year [4]
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other [3]		
Alabama	$3,183,557	$1,144,171	$2,502,041	$15,849,313	$93,900,510	$83,918
Alaska [2]						
Arizona	1,312,532	700,027	540,190	6,234,456	42,775,084	33,791
Arkansas	1,251,033	992,799	1,390,108	9,846,482	43,282,986	221,684
California	63,589,138	16,386,774	17,761,373	190,523,435	1,330,603,655	3,016,025
Colorado	6,329,973	1,115,477	2,353,671	15,627,496	125,795,609	269,358
Connecticut	32,563,187	2,532,804	9,914,533	46,384,934	400,674,216	572,229
Delaware	10,035,790	824,475	1,904,073	11,413,188	64,913,288	18,418
District of Columbia	8,780,160	1,010,438	4,044,875	25,418,536	217,558,448	281,655
Florida	10,377,067	2,132,827	2,749,968	26,149,150	126,910,394	729,952
Georgia	5,147,176	1,493,272	3,312,181	21,835,020	128,081,049	316,699
Hawaii	1,011,047	418,284	692,652	6,996,410	37,245,940	21,605
Idaho	434,936	257,524	294,458	3,217,600	27,757,374	37,641
Illinois	119,284,097	14,249,680	41,156,324	285,546,997	1,630,447,207	4,058,983
Indiana	10,366,933	2,568,642	6,320,670	33,810,016	280,940,214	368,214
Iowa	5,187,692	1,589,940	3,745,251	25,369,929	174,965,757	294,496
Kansas	3,027,215	2,295,309	2,687,799	18,832,148	127,629,176	279,876
Kentucky	8,954,429	1,823,041	3,557,318	20,008,885	135,098,479	128,534
Louisiana	6,213,826	1,644,604	2,697,242	22,209,071	138,836,043	534,309
Maine	4,468,061	661,458	1,892,492	10,034,117	90,690,507	92,136
Maryland	17,968,395	3,165,914	6,666,147	36,565,412	354,627,248	330,513
Massachusetts	64,038,542	5,827,465	20,579,225	110,010,913	1,010,333,740	789,593
Michigan	39,847,575	6,749,729	15,599,594	114,174,175	668,391,038	2,402,981
Minnesota	12,897,561	1,964,210	5,825,106	31,773,035	266,572,313	243,875
Mississippi	746,137	1,107,988	1,319,124	8,909,979	40,556,389	109,333
Missouri	24,886,336	3,411,020	11,065,044	56,822,086	419,648,187	657,437
Montana	1,120,170	743,143	472,889	4,833,687	45,495,235	82,343
Nebraska	2,718,414	1,182,043	2,270,772	15,976,598	113,934,843	238,942
Nevada	777,952	143,182	243,915	1,984,827	16,688,195	443
New Hampshire	2,439,056	455,244	1,146,501	6,039,597	60,014,739	2,478
New Jersey	55,816,450	4,564,497	20,391,356	109,868,653	956,732,849	1,225,338
New Mexico	332,282	277,803	298,238	3,949,120	24,970,971	59,967
New York	464,729,268	39,165,483	109,119,079	490,424,195	4,189,130,106	13,097,268
North Carolina	5,090,802	1,818,002	5,049,527	28,538,351	103,624,484	450,039
North Dakota	379,506	576,232	492,149	3,933,356	24,476,992	25,546
Ohio	57,364,898	7,113,599	24,806,116	118,875,853	950,397,134	2,050,458
Oklahoma	7,211,658	3,896,967	3,417,428	32,067,642	157,410,695	623,325
Oregon	3,117,260	1,073,253	1,422,001	12,325,517	106,076,107	283,979
Pennsylvania	102,499,006	16,050,974	47,407,225	209,222,821	1,620,314,109	2,336,872
Rhode Island	9,090,257	1,406,151	3,310,172	13,693,810	136,571,363	143,925
South Carolina	1,310,399	742,101	1,547,088	8,535,331	42,714,132	56,488
South Dakota	381,264	365,050	518,739	4,515,004	31,453,988	6,713
Tennessee	4,536,429	1,243,711	4,128,959	22,372,409	140,422,521	219,852
Texas	13,995,229	9,101,320	9,198,283	91,470,176	448,849,717	1,793,285
Utah	1,416,079	244,234	761,859	5,546,896	45,369,199	40,042
Vermont	1,365,755	333,511	905,363	3,659,498	39,259,341	4,690
Virginia	7,061,726	1,449,203	4,740,526	22,721,259	156,272,484	357,280
Washington	7,151,078	1,561,611	2,793,900	26,564,366	238,857,983	471,337
West Virginia	4,455,160	719,237	2,568,305	16,725,170	110,726,146	142,456
Wisconsin	16,011,920	1,883,142	6,951,855	54,092,317	357,657,240	239,723
Wyoming	501,897	359,954	237,042	2,226,758	22,979,517	74,667
Total	1,232,776,310	172,537,519	424,770,746	2,463,725,994	18,118,634,941	39,920,711

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

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

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

Net income classes (Thousands of dollars)	Sources of income				
	Wages and salaries	Business	Partnership [1]	Profit from sale of real estate, stocks, bonds, etc., other than taxed as capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under 5 (estimated)	$5,514,346,298	$1,412,604,477	$302,715,459	$109,085,305	----------
5 under 6	757,905,457	210,800,635	74,854,130	31,585,422	----------
6 under 7	518,821,960	153,354,785	60,029,288	27,822,007	----------
7 under 8	397,872,489	119,889,609	51,143,955	27,129,734	----------
8 under 9	302,392,983	93,869,763	41,727,326	25,011,141	----------
9 under 10	256,262,875	77,077,640	37,068,160	23,762,379	----------
10 under 11	193,410,213	58,256,651	29,231,359	20,553,589	----------
11 under 12	165,705,920	48,254,198	27,296,877	17,530,193	----------
12 under 13	138,080,773	40,946,497	23,748,238	16,935,075	----------
13 under 14	122,967,234	34,958,183	21,217,610	15,804,825	----------
14 under 15	109,029,812	28,839,233	18,998,502	14,196,353	----------
15 under 20	374,579,047	102,082,660	73,481,683	59,117,080	----------
20 under 25	224,621,237	56,743,582	49,886,618	47,326,428	----------
25 under 30	148,820,729	38,944,538	35,635,825	34,439,863	----------
30 under 40	182,810,960	44,067,590	48,248,934	52,223,121	$4,285,274
40 under 50	107,737,807	26,379,351	34,298,459	30,027,324	9,285,673
50 under 60	72,113,546	17,688,781	27,050,942	17,745,590	16,474,618
60 under 70	53,694,426	13,029,750	16,825,683	9,859,106	18,406,869
70 under 80	39,483,378	7,889,416	15,351,553	6,466,989	18,236,752
80 under 90	27,982,255	5,414,194	14,353,804	4,501,660	17,240,762
90 under 100	21,556,824	4,264,851	9,742,464	4,216,088	17,449,688
100 under 150	65,454,755	15,681,191	28,291,068	11,463,562	63,887,781
150 under 200	30,259,164	6,366,196	13,967,636	6,467,441	47,758,193
200 under 250	17,464,230	2,832,054	9,483,279	2,391,734	35,777,534
250 under 300	12,316,468	2,180,119	7,467,819	1,602,568	25,248,493
300 under 400	16,044,838	1,046,709	6,634,085	3,093,582	41,573,301
400 under 500	7,170,438	1,851,078	3,906,338	2,179,003	25,577,775
500 under 750	17,511,596	1,914,083	2,384,580	2,926,773	45,761,616
750 under 1,000	3,455,894	499,393	2,691,589	1,116,419	32,614,534
1,000 under 1,500	7,627,487	289,437	310,693	3,748,082	34,491,380
1,500 under 2,000	3,103,849	----------	1,363,849	2,811,346	8,511,505
2,000 under 3,000	505,309	----------	111,543	3,518,368	16,193,898
3,000 under 4,000	5,186,850	34,361	----------	94	2,127,736
4,000 under 5,000	289,573	----------	----------	40,202	2,705,984
5,000 and over	5,365,809	5,624	126,734	39,772	72,782,814
Total	9,921,952,483	2,628,056,629	1,089,646,082	636,738,218	556,392,180

[1] For explanation of item, see p. 9.

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

Net income classes (Thousands of dollars)	Sources of income					
	Rents and royalties	Interest on Government obligations not wholly exempt from tax	Dividends on stock of domestic corporations	Fiduciary [1]	Interest and other income	Total income
Under 5 (estimated)	$494,924,553		$488,648,239	$91,059,272	$792,245,329	$9,205,628,932
5 under 6	60,421,577		123,927,794	20,588,011	97,250,659	1,377,333,685
6 under 7	45,772,520		118,970,054	18,466,906	81,296,799	1,024,534,319
7 under 8	37,061,053		112,680,911	16,230,536	71,027,220	833,035,507
8 under 9	30,768,918		109,512,834	14,858,897	62,437,304	680,579,166
9 under 10	25,913,163		108,063,517	14,078,751	55,845,655	598,072,140
10 under 11	20,721,765	$1,810,194	89,400,198	11,740,027	45,740,243	470,864,239
11 under 12	17,882,618	1,516,159	82,452,509	11,417,773	39,774,065	411,830,312
12 under 13	15,134,490	1,575,029	78,453,322	10,179,147	35,420,053	360,472,624
13 under 14	14,056,718	1,169,947	74,834,942	8,987,861	30,651,138	324,648,458
14 under 15	11,427,092	1,294,173	69,986,899	8,731,158	29,886,901	292,390,123
15 under 20	44,488,911	5,046,834	302,942,797	34,529,931	110,547,096	1,106,816,039
20 under 25	29,300,276	4,085,202	234,564,001	25,710,928	77,844,182	750,082,454
25 under 30	19,848,323	2,925,568	178,447,126	21,561,733	55,088,555	535,712,260
30 under 40	26,821,861	4,083,770	280,223,768	30,266,007	75,947,572	748,978,857
40 under 50	15,994,389	2,639,491	190,776,044	20,146,984	48,750,531	486,036,053
50 under 60	10,821,527	2,007,310	157,447,728	15,700,925	36,104,411	373,155,378
60 under 70	7,516,739	1,288,324	117,572,205	9,407,326	26,386,446	273,986,874
70 under 80	6,041,769	970,125	101,681,472	7,066,663	20,360,600	223,548,717
80 under 90	4,021,877	698,989	84,714,241	5,379,815	15,291,839	179,599,436
90 under 100	2,913,672	567,584	66,359,988	3,832,333	13,021,499	143,924,991
100 under 150	10,104,921	1,690,028	238,099,831	11,921,501	37,754,059	484,348,697
150 under 200	4,645,703	1,530,031	136,693,543	4,831,261	18,045,707	270,564,875
200 under 250	4,296,548	1,083,330	77,535,096	1,945,013	9,520,454	162,329,272
250 under 300	917,399	385,504	61,988,905	1,578,049	7,742,274	121,427,598
300 under 400	3,808,875	275,561	86,792,745	2,691,028	9,902,365	171,863,089
400 under 500	1,158,444	183,979	46,405,497	556,069	4,469,880	93,458,501
500 under 750	2,973,808	307,353	97,758,450	1,684,909	7,521,678	180,744,846
750 under 1,000	851,638	74,514	50,732,202	2,067,402	5,515,835	99,619,420
1,000 under 1,500	1,178,997	69,992	71,694,140	1,849,668	5,524,932	126,784,808
1,500 under 2,000	2,147,997	822,117	27,877,377	153,867	2,803,470	49,595,377
2,000 under 3,000	324,942	10,463	33,340,288	199,059	1,879,031	56,082,901
3,000 under 4,000	15,253	6,170	23,970,997	40,494	2,712,105	34,094,060
4,000 under 5,000		5,596	16,728,761		449,948	20,220,064
5,000 and over	47,110	10,268	56,025,504		5,677,803	140,081,438
Total	974,325,446	38,133,605	4,197,303,925	429,459,304	1,940,437,638	22,412,445,510

[1] For explanation of item, see p.).

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

Net income classes (Thousands of dollars)	Deductions				Net income	Net loss for prior year [3]
	Net loss from sale of real estate, stocks, bonds, etc., other than reported for tax credit on capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other [2]		
Under 5 (estimated)	$285,654,869	$67,318,947	$138,552,321	$1,116,556,146	$7,597,546,649	----------
5 under 6	46,859,727	6,685,619	22,571,618	146,655,901	1,154,560,820	$1,155,231
6 under 7	42,237,676	5,515,825	17,081,564	109,015,117	850,684,137	1,427,165
7 under 8	38,611,154	5,091,313	13,947,123	91,162,462	684,223,450	1,337,146
8 under 9	35,642,652	3,990,627	11,623,127	76,939,700	552,383,060	1,318,651
9 under 10	34,728,725	4,263,504	10,223,061	66,945,241	481,911,609	1,154,550
10 under 11	30,869,512	3,281,528	8,074,021	52,437,937	376,201,241	984,621
11 under 12	25,955,119	3,299,165	7,264,954	45,028,169	330,282,905	1,009,288
12 under 13	24,425,649	2,427,945	6,461,131	40,184,487	286,973,412	918,888
13 under 14	23,852,617	2,069,283	5,997,842	35,459,346	257,269,370	921,290
14 under 15	23,656,912	2,043,339	5,245,027	31,073,438	230,371,407	805,560
15 under 20	92,620,934	8,200,507	20,680,557	123,267,857	862,046,184	3,143,295
20 under 25	66,568,329	6,835,590	14,735,375	82,337,432	579,605,728	1,841,981
25 under 30	45,563,212	5,061,026	10,841,945	55,863,175	418,382,902	2,257,447
30 under 40	69,437,380	6,698,870	16,046,355	76,075,360	580,720,892	2,756,911
40 under 50	39,248,294	4,389,860	11,088,505	46,793,731	384,515,663	2,095,455
50 under 60	34,247,188	3,549,480	9,259,276	36,870,868	289,228,566	1,485,233
60 under 70	25,063,901	2,549,816	6,969,050	25,846,048	213,558,059	1,048,585
70 under 80	22,451,890	2,272,477	6,044,290	21,299,653	171,480,407	768,273
80 under 90	19,914,186	3,216,597	4,606,101	17,915,689	133,946,863	348,326
90 under 100	14,581,964	1,427,281	3,935,203	13,154,683	110,825,860	725,159
100 under 150	50,040,699	5,150,849	13,781,674	41,204,841	374,170,634	1,997,098
150 under 200	34,914,560	3,864,249	7,755,614	23,274,575	200,755,877	2,038,641
200 under 250	17,666,935	2,418,008	4,753,950	15,414,812	122,075,567	990,754
250 under 300	12,918,871	852,400	3,860,040	7,611,762	96,184,525	596,500
300 under 400	15,366,073	2,082,671	5,807,261	13,407,127	135,199,957	651,559
400 under 500	11,219,996	703,199	3,222,344	6,381,797	71,931,165	1,123,895
500 under 750	21,129,797	1,778,110	6,099,909	12,878,541	138,858,489	2,515,136
750 under 1,000	13,115,738	1,458,998	3,566,157	8,643,639	72,834,888	1,649,146
1,000 under 1,500	5,152,019	1,500,899	4,465,834	10,629,509	105,036,547	----------
1,500 under 2,000	1,646,460	641,738	2,429,887	4,014,472	40,862,820	854,927
2,000 under 3,000	2,476,092	29,529	2,097,903	1,950,355	49,529,022	----------
3,000 under 4,000	1,882,477	497,682	3,902,550	2,983,878	24,827,473	----------
4,000 under 5,000	1,194,502	1,367,701	173,509	469,978	17,014,374	----------
5,000 and over	1,860,201	2,887	11,605,663	3,978,268	122,634,419	----------
Total	1,232,776,310	172,537,519	424,770,746	2,463,725,994	18,118,634,941	39,920,711

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

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

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

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

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

Deficit classes (Thousands of dollars)	Deductions					Deficit
	Net loss from sale of real estate, stocks, bonds, etc., including capital net loss from sale of assets held more than 2 years	Net loss from business and partnership	Contributions	All other [2]	Total	
Under 5	$198,924,339	$119,455,945	$5,724,481	$196,529,811	$520,634,576	$154,670,889
5 under 10	130,630,326	70,364,532	2,162,346	110,162,741	313,319,945	155,265,962
10 under 25	247,936,325	95,260,187	3,909,425	143,048,946	490,154,883	263,152,167
25 under 50	190,482,546	63,045,175	1,665,502	96,680,055	351,873,278	218,827,405
50 under 100	177,300,346	54,215,229	1,121,880	99,926,798	332,564,253	211,504,450
100 under 150	93,522,287	31,517,498	445,893	39,120,925	164,606,603	114,933,545
150 under 300	109,202,497	43,140,871	703,033	48,722,308	201,768,709	152,420,409
300 under 500	56,680,369	28,239,849	196,882	27,958,245	113,075,345	86,688,908
500 under 1,000	42,625,189	21,816,095	222,907	23,925,656	88,589,847	67,334,330
1,000 and over	36,735,736	32,234,170	39,771	43,425,426	112,435,103	86,104,926
Not classified by size of deficit	23,103,341	10,733,695	437,630	20,538,252	54,812,918	28,549,405
Total	1,307,143,301	570,023,246	16,629,750	850,039,163	2,743,835,460	1,539,452,396

[1] For explanation of item, see p. 9.
[2] Includes "taxes paid" and "interest paid" and other deductions. (See Tables 8 and 8A[1])

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

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

States and Territories	Taxes paid other than Federal income tax [1]			Interest paid		
	Total	Reported in deductions from total income	Reported in business deductions	Total	Reported in deductions from total income	Reported in business deductions
Alabama	$1,919,340	$1,748,110	$171,230	$3,555,633	$3,360,502	$195,131
Alaska [2]						
Arizona	1,027,077	832,355	194,722	1,046,455	891,657	154,798
Arkansas	909,163	826,593	82,570	1,168,960	1,005,979	162,981
California	31,853,851	26,729,342	5,124,509	43,093,545	38,193,345	4,900,200
Colorado	2,630,820	2,133,423	497,397	3,188,411	2,722,846	465,565
Connecticut	8,640,563	8,100,617	539,946	14,554,273	13,875,366	678,907
Delaware	3,423,984	3,345,778	78,206	4,348,406	4,229,907	118,499
District of Columbia	4,793,597	4,463,726	329,871	6,434,711	6,013,421	421,290
Florida	3,703,863	3,422,729	281,134	4,550,374	4,292,352	258,022
Georiga	3,187,769	2,910,807	276,962	5,081,793	4,723,381	358,412
Hawaii	1,387,648	1,255,729	131,919	2,134,257	2,025,547	108,710
Idaho	421,941	247,731	174,210	399,737	287,651	112,086
Illinois	26,085,295	23,925,925	2,159,370	60,065,437	56,954,669	3,110,768
Indiana	5,751,928	4,890,737	861,191	6,964,973	6,363,409	601,564
Iowa	3,877,717	3,164,106	713,611	4,991,537	4,313,860	677,677
Kansas	3,182,332	2,304,042	878,290	3,011,861	2,405,737	606,127
Kentucky	3,592,653	3,194,979	397,674	4,891,416	4,515,951	375,465
Louisiana	2,551,048	2,262,469	288,579	4,256,767	3,971,838	284,929
Maine	2,376,160	1,998,504	377,656	2,772,992	2,509,468	263,524
Maryland	6,510,700	5,853,116	657,584	9,841,558	9,089,435	752,123
Massachusetts	37,129,023	35,232,334	1,896,689	25,772,087	24,195,452	1,576,635
Michigan	18,853,176	17,463,979	1,389,197	29,879,783	28,356,215	1,523,568
Minnesota	5,929,145	5,343,922	585,223	7,121,079	6,607,161	513,918
Mississippi	1,221,772	1,000,282	221,490	1,019,189	850,853	168,336
Missouri	10,372,624	9,681,730	690,894	14,395,973	13,608,336	787,637
Montana	834,621	502,050	332,571	1,231,396	1,031,832	199,564
Nebraska	2,570,550	1,860,620	709,930	3,286,444	2,757,668	528,776
Nevada	436,631	371,113	65,518	394,960	346,616	48,344
New Hampshire	1,502,551	1,277,074	225,477	1,362,616	1,194,156	168,460
New Jersey	20,209,793	18,683,829	1,525,964	31,681,493	29,717,217	1,964,276
New Mexico	453,803	315,659	138,144	628,930	472,514	156,416
New York	122,646,989	118,938,907	3,708,082	145,365,666	138,387,224	6,978,442
North Carolina	3,398,691	3,147,563	251,128	5,268,356	5,063,625	204,731
North Dakota	397,457	310,255	87,202	347,377	283,926	63,451
Ohio	18,913,242	17,569,316	1,343,926	34,147,532	32,759,402	1,388,130
Oklahoma	4,370,470	3,678,262	692,208	5,590,644	5,064,748	525,896
Oregon	2,332,687	1,939,577	393,110	2,616,651	2,251,214	365,437
Pennsylvania	34,800,657	31,397,948	3,402,709	65,898,784	61,219,438	4,679,346
Rhode Island	3,143,640	2,873,013	270,627	3,502,068	3,205,385	296,683
South Carolina	996,471	895,985	100,486	1,248,937	1,110,038	138,899
South Dakota	651,770	478,080	173,690	548,153	454,918	93,235
Tennessee	3,026,226	2,746,312	279,914	5,215,486	4,856,846	358,640
Texas	10,075,545	8,690,162	1,385,383	15,197,525	13,764,112	1,433,413
Utah	743,420	625,129	118,291	1,384,938	1,259,737	125,201
Vermont	1,012,226	822,015	190,211	939,715	794,693	145,022
Virginia	4,067,108	3,625,356	441,752	5,528,262	5,061,396	466,866
Washington	3,741,397	3,203,778	537,619	5,172,338	4,546,387	625,951
West Virginia	2,259,669	1,960,554	299,115	4,101,454	3,841,124	260,330
Wisconsin	10,264,164	9,528,627	735,537	10,229,352	9,521,742	707,610
Wyoming	394,428	222,194	172,234	433,922	299,337	134,585
Total	444,577,395	407,996,443	36,580,952	615,864,209	574,629,633	41,234,576

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

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

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

Net income classes (Thousands of dollars)	Taxes paid other than Federal income tax [1]			Interest paid		
	Total	Reported in deductions from total income	Reported in business deductions	Total	Reported in deductions from total income	Reported in business deductions
5 under 6	$49,825,046	$43,012,632	$6,812,414	$70,218,194	$62,643,206	$7,574,988
6 under 7	37,184,928	32,458,554	4,726,374	54,951,683	49,519,196	5,432,487
7 under 8	29,986,780	26,206,282	3,780,498	44,539,029	40,321,055	4,217,974
8 under 9	24,879,037	22,102,644	2,776,393	37,051,671	33,881,211	3,170,460
9 under 10	21,545,938	19,197,266	2,348,672	33,203,406	30,516,953	2,686,453
10 under 11	16,603,579	14,755,217	1,848,362	25,690,233	23,740,743	1,949,490
11 under 12	14,354,639	12,921,684	1,432,955	21,943,224	20,413,440	1,529,784
12 under 13	12,424,008	11,149,277	1,274,731	19,653,214	18,260,165	1,393,049
13 under 14	11,122,514	10,186,662	935,852	17,555,087	16,400,667	1,154,420
14 under 15	9,899,765	9,002,544	897,221	14,666,807	13,711,907	954,900
15 under 20	39,707,608	36,804,735	2,902,873	58,255,454	55,157,684	3,097,770
20 under 25	25,423,426	23,900,926	1,522,500	36,569,338	34,867,156	1,702,182
25 under 30	17,550,915	16,487,736	1,063,179	24,723,249	23,669,490	1,053,759
30 under 40	24,838,404	23,628,198	1,210,206	32,904,887	31,522,157	1,382,730
40 under 50	15,910,596	15,185,154	725,442	19,459,283	18,689,221	770,062
50 under 60	11,559,250	11,169,122	390,128	14,578,233	14,183,051	395,182
60 under 70	8,713,272	8,396,409	316,863	10,829,221	10,462,032	367,189
70 under 80	7,122,075	6,842,242	279,833	9,069,516	8,786,617	282,899
80 under 90	6,514,954	6,338,537	176,417	7,337,178	6,816,901	520,277
90 under 100	5,013,269	4,889,085	124,184	4,456,196	4,355,197	100,999
100 under 150	14,951,297	14,625,304	325,993	16,126,400	15,772,497	353,903
150 under 200	8,042,804	7,717,111	325,693	9,362,123	8,808,678	553,445
200 under 250	5,013,133	4,942,748	70,385	5,489,263	5,457,584	31,679
250 under 300	3,136,364	3,094,915	41,449	2,583,968	2,571,050	12,918
300 under 400	5,210,081	5,150,214	59,867	5,548,488	5,532,345	16,143
400 under 500	2,405,503	2,340,591	64,912	2,276,326	2,161,309	115,017
500 under 750	4,384,052	4,328,566	55,486	5,276,218	5,092,327	183,891
750 under 1,000	2,437,661	2,402,795	34,866	4,165,130	3,935,837	229,293
1,000 under 1,500	3,460,803	3,445,006	15,797	2,398,830	2,398,830	----------
1,500 under 2,000	1,637,298	1,620,457	16,841	1,162,900	1,162,114	786
2,000 under 3,000	1,257,574	1,257,574	----------	288,598	288,598	----------
3,000 under 4,000	869,495	858,977	10,518	1,763,852	1,763,852	----------
4,000 under 5,000	210,663	210,663	----------	141,549	141,549	----------
5,000 and over	1,380,664	1,366,616	14,048	1,625,461	1,625,014	447
Total	444,577,395	407,996,443	36,580,952	615,864,209	574,629,633	41,234,576

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

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

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

ALABAMA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,097	$632,879						
Under 1 (est.)	52	23,899	$226	$302			$76	
1 under 2 [1] (est.)	3,423	5,369,212						
1 under 2 (est.)	2,021	3,488,529	6,083	8,110			2,027	
2 under 3 [1] (est.)	2,513	6,266,414						
2 under 3 (est.)	2,095	5,068,515	20,169	26,892			6,723	
3 under 4 [1] (est.)	3,269	11,469,049						
3 under 4 (est.)	1,300	4,613,305	17,211	22,949			5,738	
4 under 5 [1] (est.)	1,031	4,474,183						
4 under 5 (est.)	1,670	7,498,762	19,433	25,911			6,478	
5 under 6 [1]	175	945,304						
5 under 6	1,024	5,616,081	18,783	24,203			5,420	
6 under 7 [1]	63	407,354						
6 under 7	611	3,961,419	17,925	22,446			4,521	
7 under 8 [1]	42	313,292						
7 under 8	439	3,293,011	17,000	21,080			4,080	
8 under 9 [1]	22	185,519						
8 under 9	331	2,812,095	18,788	22,496			3,708	
9 under 10 [1]	31	294,887						
9 under 10	227	2,150,134	15,573	19,099			3,526	
10 under 11	212	2,221,812	19,249	22,241	$1,011		4,003	
11 under 12	130	1,493,209	14,637	15,604	1,928		2,895	
12 under 13	100	1,253,380	13,583	13,283	2,417		2,117	
13 under 14	95	1,277,367	15,342	14,977	3,518		3,153	
14 under 15	65	943,909	13,127	11,857	3,222		1,952	
15 under 20	241	4,159,073	82,353	65,859	29,205		12,711	
20 under 25	97	2,143,613	58,316	33,259	31,884		6,827	
25 under 30	60	1,641,524	69,955	34,152	40,707		4,904	
30 under 40	73	2,482,547	124,844	40,059	89,627	$336	5,178	
40 under 50	27	1,201,199	74,948	19,138	60,724	1,885	5,093	$1,706
50 under 60	23	1,269,464	107,328	23,571	77,340	9,782	3,229	136
60 under 70	9	576,861	53,013	9,297	43,361	1,854	1,079	420
70 under 80	13	977,016	92,952	7,714	78,949	11,320	3,598	1,433
80 under 90	4	336,904	36,484	3,577	26,423	7,291	807	
90 under 100	4	377,085	48,884	9,527	31,944	8,876	1,463	
100 under 150	9	1,064,729	132,854	8,348	96,077	29,042	613	
150 under 200	4	677,280	108,423	14,023	70,907	24,705	1,212	
200 under 250	2	(2)	(2)	(2)	(2)		(2)	
250 under 300								
300 under 400								
400 under 500	1	(2)	(2)			(2)	(2)	
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		919,695	136,101	4,123	75,060	57,624	706	
Total	22,605	93,900,510	1,353,584	544,097	764,304	152,715	103,837	3,695
Summary for preceding years: [3]								
1929	25,818	122,569,172	2,087,718					
1928	26,891	142,167,220	4,035,792					
1927	27,992	133,224,614	2,455,166					
1926	28,540	136,523,003	2,449,196					
1925	26,278	130,024,575	2,326,213					
1924	47,591	159,918,982	2,771,221					
1923	51,049	159,064,390	2,840,975					
1922	43,612	126,908,473	2,892,298					
1921	43,009	117,108,806	2,713,826					
1920	52,984	156,604,933	4,482,805					

For footnotes, see p. 138.

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

ARIZONA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	416	$234,251						
Under 1 (est.)	8	4,230	$27	$36			$9	
1 under 2 [1] (est.)	1,217	1,875,616						
1 under 2 (est.)	1,345	2,365,170	4,273	5,697			1,424	
2 under 3 [1] (est.)	978	2,417,451						
2 under 3 (est.)	1,085	2,543,326	8,914	11,885			2,971	
3 under 4 [1] (est.)	1,277	4,486,920						
3 under 4 (est.)	726	2,581,107	8,170	10,893			2,723	
4 under 5 [1] (est.)	460	2,003,710						
4 under 5 (est.)	1,053	4,726,548	14,336	19,115			4,779	
5 under 6 [1]	74	396,449						
5 under 6	595	3,248,532	13,731	17,693			3,962	
6 under 7 [1]	27	172,479						
6 under 7	374	2,402,165	13,679	16,797			3,118	
7 under 8 [1]	19	144,229						
7 under 8	267	1,992,196	13,972	16,778			2,806	
8 under 9 [1]	11	93,366						
8 under 9	173	1,464,474	12,604	14,737			2,133	
9 under 10 [1]	9	85,664						
9 under 10	90	849,583	8,146	9,357			1,211	
10 under 11	56	589,252	6,058	6,526	$294		762	
11 under 12	51	584,203	6,981	7,117	722		858	
12 under 13	46	572,303	8,003	7,714	1,118		829	
13 under 14	41	552,701	10,472	10,183	1,428		1,139	
14 under 15	30	432,941	8,098	7,679	1,461		1,042	
15 under 20	75	1,289,929	32,981	26,380	9,028		2,427	
20 under 25	26	589,398	22,953	15,406	9,461		1,914	
25 under 30	10	273,229	11,411	5,002	6,689		280	
30 under 40	22	750,569	37,919	14,206	27,330	$428	3,703	$342
40 under 50	10	456,084	33,200	9,231	22,558	2,041	630	
50 under 60	1	(2)	(2)		(2)			
60 under 70								
70 under 80	4	290,866	27,478	3,103	16,233	8,153	11	
80 under 90	5	429,366	45,167	154	14,512	30,510	9	
90 under 100	3	292,120	30,429	334	9,945	20,173	23	
100 under 150	3	376,288	60,929	11,105	50,238		414	
150 under 200								
200 under 250	2	(2)	(2)	(2)	(2)	(2)	(2)	
250 under 300								
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,208,369	144,348	2,649	13,728	128,005	34	
Total	10,590	42,775,084	584,279	249,777	184,745	189,310	39,211	342
Summary for preceding years: [3]								
1929	12,448	60,788,434	1,113,774					
1928	11,527	58,368,659	1,600,308					
1927	11,059	45,837,158	697,800					
1926	10,509	41,716,578	498,896					
1925	10,104	41,382,939	544,953					
1924	21,301	58,273,049	511,987					
1923	22,899	59,526,474	603,100					
1922	20,079	48,459,738	687,026					
1921	18,477	48,310,197	516,637					
1920	24,812	67,280,486	1,325,905					

For footnotes see p. 138.

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

ARKANSAS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	913	$529,078						
Under 1 (est.)	23	12,928	$133	$178			$45	
1 under 2 [1] (est.)	2,141	3,298,492						
1 under 2 (est.)	1,046	1,792,279	3,273	4,364			1,091	
2 under 3 [1] (est.)	2,019	5,020,166						
2 under 3 (est.)	745	1,775,274	6,953	9,272			2,319	
3 under 4 [1] (est.)	1,909	6,576,300						
3 under 4 (est.)	490	1,759,432	4,846	6,461			1,615	
4 under 5 [1] (est.)	582	2,531,144						
4 under 5 (est.)	821	3,686,108	7,643	10,190			2,547	
5 under 6 [1]	94	505,819						
5 under 6	485	2,653,608	9,197	11,796			2,599	
6 under 7	35	228,130						
6 under 7	314	2,027,293	9,163	11,288			2,125	
7 under 8 [1]	27	202,055						
7 under 8	210	1,568,376	8,617	10,443			1,826	
8 under 9 [1]	22	185,482						
8 under 9	130	1,102,449	7,194	8,540			1,346	
9 under 10 [1]	10	94,148						
9 under 10	89	845,118	6,184	7,583			1,399	
10 under 11	65	683,377	5,956	6,752	$334		1,130	
11 under 12	52	598,849	6,915	7,139	761		985	
12 under 13	32	400,880	4,860	4,825	808		773	
13 under 14	35	472,781	5,644	5,255	1,224		835	
14 under 15	28	404,751	6,584	6,491	1,374		1,281	
15 under 20	91	1,579,491	37,231	29,653	11,316		3,738	
20 under 25	36	795,201	25,114	15,336	11,933		2,155	
25 under 30	20	544,628	19,247	8,254	12,759		1,766	
30 under 40	13	431,063	19,718	6,027	14,009		318	
40 under 50	4	(2)	(2)	(2)	(2)	(2)	(2)	
50 under 60	5	270,742	15,562	2,525	13,644		607	
60 under 70	1	(2)	(2)	(2)	(2)	(2)	(2)	
70 under 80								
80 under 90	1	(2)	(2)	(2)	(2)	(2)	(2)	
90 under 100	1	(2)						
100 under 150								
150 under 200								
200 under 250								
250 under 300	1	(2)	(2)		(2)			(2)
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		707,544	31,753	6,184	64,542	$6,196	848	$44,321
Total	12,490	43,282,986	241,787	178,556	132,704	6,196	31,348	44,321
Summary for preceding years: [3]								
1929	15,813	68,910,936	712,954					
1928	16,660	71,689,792	877,747					
1927	17,331	75,553,896	1,339,952					
1926	19,363	84,661,070	1,481,272					
1925	20,597	84,474,350	1,434,504					
1924	35,484	110,255,418	1,458,499					
1923	35,788	109,793,634	2,050,416					
1922	32,072	95,625,678	2,314,409					
1921	33,830	92,616,903	1,866,164					
1920	38,113	118,060,710	3,268,450					

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

CALIFORNIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	12,561	$7,312,851						
Under 1 (est.)	286	190,850	$1,927	$2,572			$645	
1 under 2 [1] (est.)	36,198	56,409,538						
1 under 2 (est.)	34,497	60,369,015	103,447	137,929			34,482	
2 under 3 [1] (est.)	30,980	76,691,160						
2 under 3 (est.)	31,333	74,139,822	276,693	368,924			92,231	
3 under 4 [1]	32,943	114,456,122						
3 under 4 (est.)	16,198	57,879,672	189,841	253,120			63,279	
4 under 5 [1] (est.)	9,795	42,582,044						
4 under 5 (est.)	21,935	98,414,288	287,682	383,574			95,892	
5 under 6 [1]	1,968	10,676,129						
5 under 6	16,826	91,930,465	395,310	501,494			106,184	
6 under 7 [1]	973	6,302,839						
6 under 7	11,080	71,555,751	398,197	497,631			99,434	
7 under 8 [1]	668	4,972,933						
7 under 8	7,545	56,386,808	378,733	464,592			85,859	
8 under 9 [1]	467	3,958,067						
8 under 9	5,100	43,180,766	337,858	403,628			65,770	
9 under 10 [1]	443	4,198,501						
9 under 10	3,625	34,347,870	318,566	375,500			56,934	
10 under 11	2,683	28,107,545	277,492	308,217	$13,014		43,739	
11 under 12	2,144	24,635,096	287,664	296,601	31,692		40,629	
12 under 13	1,686	21,041,984	283,797	280,079	41,539		37,821	
13 under 14	1,299	17,529,675	265,616	252,669	45,118		32,171	
14 under 15	1,033	14,964,102	247,719	229,907	50,995		33,183	
15 under 20	3,283	56,462,090	1,237,104	980,173	393,409		136,478	
20 under 25	1,766	39,268,594	1,242,022	746,563	598,122		102,663	
25 under 30	918	25,049,689	1,057,279	525,291	606,622		74,634	
30 under 40	1,073	36,786,531	1,997,689	777,860	1,324,762	$22,834	100,604	$27,163
40 under 50	569	25,183,054	1,751,943	548,835	1,241,068	64,210	73,252	28,918
50 under 60	322	17,568,822	1,403,402	332,807	1,065,866	93,339	45,635	42,975
60 under 70	215	13,850,940	1,345,745	293,758	937,426	170,771	35,158	21,052
70 under 80	136	10,155,855	1,087,885	182,164	774,929	163,035	19,995	12,248
80 under 90	111	9,375,172	1,062,754	161,579	830,451	114,405	16,677	27,004
90 under 100	62	5,878,589	698,594	78,589	508,458	125,315	7,875	5,893
100 under 150	165	19,712,603	2,644,534	259,644	1,951,409	495,439	16,620	45,338
150 under 200	66	11,206,378	1,601,919	145,347	1,172,559	348,525	9,419	55,093
200 under 250	27	6,033,309	897,366	56,290	512,029	331,511	1,360	1,104
250 under 300	19	5,196,581	824,117	44,092	594,645	196,164	1,376	9,408
300 under 400	22	7,370,243	1,168,697	109,747	608,457	455,151	3,776	882
400 under 500	8	3,707,734	641,820	86,891	514,258	105,568	1,500	63,397
500 under 750	12	7,486,524	1,193,801	75,826	651,935	470,842	490	4,312
750 under 1,000	5	4,311,231	656,510	5,615	356,618	295,306	1,029	
1,000 under 1,500	3	3,765,823	572,334	4,860	273,535	294,556	617	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	293,048	1,330,603,655	27,136,057	10,172,368	15,098,916	3,746,971	1,537,411	344,787
Summary for preceding years: [2]								
1929	309,047	1,689,896,424	45,360,278					
1928	316,738	1,765,573,139	63,707,136					
1927	315,566	1,582,576,258	46,044,994					
1926	315,344	1,571,673,688	46,238,346					
1925	305,074	1,490,419,792	37,127,167					
1924	511,218	1,741,063,671	37,880,658					
1923	517,109	1,697,902,803	39,958,780					
1922	420,923	1,357,524,521	43,778,932					
1921	386,082	1,168,021,448	36,438,432					
1920	396,973	1,329,006,594	50,447,505					

For footnotes see p. 138.

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

COLORADO

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

For footnotes see p. 138.

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

CONNECTICUT

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,771	$1,590,554						
Under 1 (est.)	223	126,219	$812	$1,082			$270	
1 under 2 [1] (est.)	8,916	13,811,842						
1 under 2 (est.)	9,758	16,683,893	25,175	33,567			8,392	
2 under 3 [1] (est.)	7,720	19,051,263						
2 under 3 (est.)	7,217	17,149,704	63,898	85,198			21,300	
3 under 4 [1] (est.)	8,389	29,581,864						
3 under 4 (est.)	3,511	12,489,390	40,581	54,108			13,527	
4 under 5 [1] (est.)	2,969	13,064,381						
4 under 5 (est.)	5,331	23,848,342	60,217	80,289			20,072	
5 under 6 [1]	766	4,152,002						
5 under 6	3,281	17,901,422	60,680	79,100			18,420	
6 under 7 [1]	425	2,749,284						
6 under 7	2,349	15,212,680	66,520	84,450			17,930	
7 under 8 [1]	324	2,413,946						
7 under 8	1,687	12,582,127	64,887	81,979			17,092	
8 under 9 [1]	239	2,030,582						
8 under 9	1,200	10,170,783	60,622	74,837			14,215	
9 under 10 [1]	210	1,994,497						
9 under 10	989	9,384,220	65,033	81,305			16,272	
10 under 11	816	8,537,485	57,353	67,416	$3,849		13,912	
11 under 12	662	7,603,799	62,097	65,273	9,894		13,070	
12 under 13	550	6,872,097	69,220	69,070	13,687		13,537	
13 under 14	497	6,694,281	70,285	68,125	17,095		14,935	
14 under 15	412	5,980,094	74,038	68,133	20,461		14,556	
15 under 20	1,222	21,036,930	343,205	256,382	146,682		59,859	
20 under 25	671	14,893,855	382,391	202,441	226,196		46,246	
25 under 30	412	11,199,168	391,511	157,454	273,760		39,703	
30 under 40	467	16,052,054	759,500	231,786	582,064	$11,751	54,995	$11,106
40 under 50	252	11,239,260	685,832	137,723	567,637	23,239	24,909	17,858
50 under 60	157	8,573,944	640,698	106,796	498,550	77,208	21,364	20,492
60 under 70	109	7,126,854	604,677	64,304	526,944	49,953	10,299	26,225
70 under 80	60	4,508,749	421,839	41,902	355,136	61,939	5,587	31,551
80 under 90	46	3,854,445	398,030	34,231	328,938	57,322	5,319	17,142
90 under 100	38	3,592,758	416,367	39,889	336,884	56,762	6,478	10,690
100 under 150	90	10,855,569	1,400,530	100,908	1,199,273	160,657	15,234	45,074
150 under 200	39	6,590,816	956,050	23,351	843,258	109,976	2,472	18,063
200 under 250	12	2,673,507	414,090	28,819	311,476	79,540	1,655	4,090
250 under 300	8	2,202,077	298,451	9,162	152,664	141,847	717	4,505
300 under 400	10	3,558,435	621,744	36,993	509,369	78,092	777	1,933
400 under 500	3	1,325,277	193,139	2,212	110,270	81,181	524	
500 under 750	10	5,941,631	1,001,108	20,042	758,752	225,640	1,288	2,038
750 under 1,000	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,000 under 1,500								
1,500 under 2,000	1	(2)	(2)	(2)	(2)	(2)	(2)	
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		3,772,136	665,076	26,207	563,119	92,922	957	16,215
Total	74,821	400,674,216	11,435,656	2,514,534	8,355,958	1,308,029	515,883	226,982
Summary for preceding years: [3]								
1929	82,049	561,547,753	23,693,045					
1928	81,063	522,496,528	23,104,139					
1927	77,778	451,001,651	16,117,674					
1926	81,449	433,776,846	13,751,314					
1925	74,595	404,498,337	13,533,997					
1924	143,406	478,174,249	12,593,904					
1923	149,820	473,804,719	11,199,184					
1922	128,431	401,720,143	13,130,562					
1921	123,369	343,017,180	10,633,045					
1920	148,195	451,737,702	15,774,598					

For footnotes see p. 138.

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

DELAWARE

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

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

DISTRICT OF COLUMBIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	698	$404,118						
Under 1 (est.)	103	53,957	$514	$686			$172	
1 under 2 [1] (est.)	4,717	7,386,148						
1 under 2 (est.)	9,834	17,125,444	27,380	36,506			9,126	
2 under 3 [1] (est.)	3,371	8,330,730						
2 under 3 (est.)	8,160	19,351,776	74,100	98,800			24,700	
3 under 4 [1] (est.)	4,567	15,943,638						
3 under 4 (est.)	3,990	14,149,668	48,475	64,633			16,158	
4 under 5 [1] (est.)	1,649	7,133,556						
4 under 5 (est.)	4,786	21,476,808	58,556	78,075			19,519	
5 under 6 [1]	223	1,203,972						
5 under 6	2,555	13,944,661	51,432	67,491			16,059	
6 under 7 [1]	96	615,046						
6 under 7	1,440	9,285,733	45,195	58,013			12,818	
7 under 8 [1]	61	459,354						
7 under 8	982	7,337,960	43,575	54,361			1,0786	
8 under 9 [1]	43	363,145						
8 under 9	670	5,683,746	39,459	48,725			9,266	
9 under 10 [1]	34	324,586						
9 under 10	486	4,607,982	35,968	44,022			8,054	
10 under 11	361	3,777,667	32,336	37,714	$1,746		7,124	
11 under 12	296	3,391,721	34,454	37,570	4,294		7,410	
12 under 13	212	2,636,834	31,127	32,290	5,139		6,302	
13 under 14	183	2,476,294	34,229	34,540	6,361		6,672	
14 under 15	157	2,275,503	36,324	35,081	7,926		6,683	
15 under 20	500	8,582,842	180,616	154,063	59,150		32,597	
20 under 25	250	5,570,490	173,363	115,020	85,295		26,952	
25 under 30	167	4,535,737	183,645	98,108	109,484		23,947	
30 under 40	169	5,766,687	303,684	124,113	204,683	$4,476	28,542	$1,051
40 under 50	87	3,850,376	256,807	80,105	186,923	11,927	13,022	9,126
50 under 60	49	2,664,493	223,789	57,307	160,765	15,157	7,322	2,118
60 under 70	36	2,328,367	215,263	38,969	169,651	19,370	5,798	6,929
70 under 80	24	1,805,996	179,459	37,277	154,589	10,108	5,676	16,839
80 under 90	13	1,087,813	123,516	16,469	93,183	16,349	2,081	404
90 under 100	14	1,314,644	147,746	13,325	91,247	44,297	1,123	
100 under 150	34	4,029,483	537,736	73,445	459,500	54,360	4,729	44,840
150 under 200	19	3,308,307	523,132	41,360	470,650	25,557	2,922	11,513
200 under 250	3	652,985	103,112	10,605	62,933	30,285	711	
250 under 300	1	[2]	[2]	[2]	[2]	[2]	[2]	[2]
300 under 400	1	[2]	[2]	[2]	[2]	[2]	[2]	[2]
400 under 500	1	[2]	[2]	[2]	[2]	[2]	[2]	[2]
500 under 750	2	[2]	[2]	[2]	[2]	[2]	[2]	[2]
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,320,181	455,948	56,184	357,442	43,464	998	144
Total	51,044	217,558,448	4,200,940	1,644,857	2,690,966	275,350	317,269	92,964
Summary for preceding years: [3]								
1929	48,087	242,282,698	6,408,622					
1928	44,183	227,620,606	7,474,643					
1927	39,560	198,938,042	6,027,133					
1926	40,024	198,055,768	5,526,436					
1925	43,293	200,353,699	5,718,046					
1924	77,836	253,312,253	5,765,861					
1923	75,796	221,950,528	6,097,678					
1922	77,923	231,328,739	8,336,587					
1921	89,966	248,345,804	7,704,564					
1920	109,730	299,802,574	9,468,632					

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

FLORIDA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,832	$1,060,289						
Under 1 (est.)	82	41,927	$352	$470			$118	
1 under 2 [1] (est.)	4,139	6,269,206						
1 under 2 (est.)	2,358	4,078,027	8,664	11,553			2,889	
2 under 3 [1] (est.)	3,632	9,046,640						
2 under 3 (est.)	1,925	4,521,302	16,874	22,498			5,624	
3 under 4 [1] (est.)	4,116	14,306,577						
3 under 4 (est.)	1,227	4,441,676	11,321	15,095			3,774	
4 under 5 [1] (est.)	1,301	5,656,963						
4 under 5 (est.)	1,880	8,457,291	18,531	24,708			6,177	
5 under 6 [1]	238	1,288,008						
5 under 6	1,282	6,999,196	23,917	31,258			7,341	
6 under 7 [1]	133	854,953						
6 under 7	767	4,955,876	22,845	28,597			5,752	
7 under 8 [1]	88	658,044						
7 under 8	579	4,324,013	24,813	30,400			5,587	
8 under 9 [1]	77	652,557						
8 under 9	391	3,303,412	21,846	26,371			4,525	
9 under 10 [1]	75	711,658						
9 under 10	320	3,034,362	25,082	30,432			5,350	
10 under 11	251	2,621,658	21,569	24,325	$1,090		3,846	
11 under 12	225	2,581,333	24,906	26,152	3,225		4,471	
12 under 13	156	1,949,965	20,781	20,721	3,872		3,812	
13 under 14	102	1,376,053	17,321	16,268	3,505		2,452	
14 under 15	111	1,605,817	19,268	17,608	5,292		3,632	
15 under 20	310	5,312,932	92,585	70,493	35,752		13,660	
20 under 25	151	3,359,811	95,892	55,527	50,164		9,799	
25 under 30	100	2,722,945	107,492	47,813	64,925		5,246	
30 under 40	106	3,680,252	183,251	70,214	132,001	$1,640	9,270	$11,334
40 under 50	51	2,284,770	160,346	47,496	116,830	3,251	3,707	3,524
50 under 60	27	1,478,709	109,058	22,069	90,383	4,048	1,826	5,616
60 under 70	24	1,572,647	149,433	13,830	99,240	37,393	1,030	
70 under 80	13	992,081	94,566	8,709	71,667	16,493	1,286	1,017
80 under 90	8	666,318	72,611	7,451	48,649	17,008	497	
90 under 100	5	472,433	43,084	664	21,173	31,911	131	10,533
100 under 150	28	3,356,187	435,764	34,709	316,858	90,270	4,940	1,133
150 under 200	7	1,207,886	188,683	11,782	173,289	6,192	1,237	1,343
200 under 250	7	1,542,072	240,406	688	211,996	28,987	615	650
250 under 300	4	1,109,784	189,269	4,189	182,053	4,090	547	516
300 under 400								
400 under 500	3	1,333,687	215,915		160,537	55,477		99
500 under 750	2	1,021,077	183,946		179,136	5,250	440	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]								
Total	28,133	126,910,394	2,840,391	722,090	1,971,637	302,010	119,581	35,765
Summary for preceding years: [3]								
1929	30,040	164,355,108	5,936,377					
1928	32,155	178,843,603	7,714,261					
1927	40,080	206,917,657	6,047,244					
1926	56,109	322,601,033	10,415,636					
1925	76,213	649,932,382	28,857,801					
1924	64,306	250,963,654	7,229,272					
1923	49,591	156,500,260	3,693,955					
1922	41,531	132,047,020	4,059,859					
1921	42,249	119,557,316	2,929,409					
1920	42,210	141,105,124	5,242,705					

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

GEORGIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	1,076	$609,052						
Under 1 (est.)	69	42,901	$375	$501			$126	
1 under 2[1] (est.)	3,559	5,603,163						
1 under 2 (est.)	2,858	4,927,465	7,816	10,422			2,606	
2 under 3[1] (est.)	2,919	7,264,106						
2 under 3 (est.)	2,437	5,845,341	22,728	30,303			7,575	
3 under 4[1] (est.)	4,461	15,611,524						
3 under 4 (est.)	1,433	5,165,269	12,955	17,272			4,317	
4 under 5[1] (est.)	1,526	6,624,301						
4 under 5 (est.)	2,460	10,984,530	22,544	30,059			7,515	
5 under 6[1]	262	1,417,088						
5 under 6	1,539	8,411,009	26,698	35,813			9,115	
6 under 7[1]	129	833,730						
6 under 7	949	6,116,350	26,619	34,099			7,480	
7 under 8[1]	80	594,212						
7 under 8	649	4,835,997	25,396	32,173			6,777	
8 under 9[1]	58	491,970						
8 under 9	455	3,860,172	22,239	28,161			5,922	
9 under 10[1]	45	425,633						
9 under 10	300	2,841,407	19,511	24,420			4,909	
10 under 11	249	2,608,090	19,140	22,566	$1,279		4,705	
11 under 12	237	2,726,135	23,306	25,606	3,528		5,828	
12 under 13	173	2,160,688	21,313	22,637	4,245		5,569	
13 under 14	149	2,008,355	22,838	22,413	5,219		4,794	
14 under 15	108	1,563,602	22,404	21,842	5,367		4,805	
15 under 20	344	5,906,072	100,658	79,414	40,414		19,170	
20 under 25	150	3,331,492	89,637	51,636	50,558		12,557	
25 under 30	96	2,648,201	94,550	42,249	64,459		12,158	
30 under 40	89	3,060,017	145,302	46,199	109,584	$1,876	11,260	$1,097
40 under 50	56	2,469,546	159,751	42,657	122,395	5,303	8,162	2,442
50 under 60	28	1,535,686	119,189	27,023	101,479	588	5,488	4,413
60 under 70	17	1,107,454	103,810	23,345	84,653	4,056	3,864	4,380
70 under 80	9	673,068	70,595	11,804	56,221	4,476	1,537	369
80 under 90	5	425,489	49,330	2,520	25,028	22,234	414	38
90 under 100	2	190,818	19,137		12,860	6,497	220	
100 under 150	15	1,774,912	226,562	17,358	159,605	52,595	2,236	760
150 under 200	1	(2)	(2)	(2)	(2)		(2)	
200 under 250	2	(2)	(2)		(2)	(2)	(2)	
250 under 300	1	(2)	(2)			(2)		
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)		(2)	(2)	(2)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped[2]		1,386,204	184,841	856	76,336	108,400	751	
Total	28,996	128,081,049	1,659,244	703,348	923,230	206,025	159,860	13,499
Summary for preceding years:[3]								
1929	32,289	163,181,491	2,785,942					
1928	32,921	167,063,587	3,806,534					
1927	33,818	167,407,479	3,612,724					
1926	36,744	171,146,482	2,888,409					
1925	37,410	177,203,659	3,529,883					
1924	62,651	210,908,421	3,398,860					
1923	71,341	222,888,344	3,766,159					
1922	69,988	199,432,531	4,557,769					
1921	67,719	180,311,466	3,892,645					
1920	73,325	228,619,716	7,697,693					

For footnotes see p. 138.

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

HAWAII

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	700	$366,966						
Under 1 (est.)	11	4,388	$43	$58			$15	
1 under 2 [1] (est.)	1,285	1,984,189						
1 under 2 (est.)	614	1,066,140	1,923	2,564			641	
2 under 3 [1] (est.)	946	2,306,731						
2 under 3 (est.)	654	1,542,979	5,756	7,674			1,918	
3 under 4 [1] (est.)	841	2,940,366						
3 under 4 (est.)	329	1,166,101	3,760	5,013			1,253	
4 under 5 [1] (est.)	371	1,630,371						
4 under 5 (est.)	495	2,219,732	5,173	6,898			1,725	
5 under 6 [1]	90	489,335						
5 under 6	357	1,951,955	6,779	8,625			1,846	
6 under 7 [1]	41	264,088						
6 under 7	197	1,274,307	5,456	6,861			1,405	
7 under 8 [1]	37	281,418						
7 under 8	161	1,200,158	5,529	6,863			1,334	
8 under 9 [1]	30	253,870						
8 under 9	99	843,406	4,558	5,558			1,000	
9 under 10 [1]	16	151,787						
9 under 10	75	712,952	4,943	5,986			1,043	
10 under 11	61	635,441	3,954	4,529	$252		827	
11 under 12	63	721,935	5,739	5,971	1,036		1,268	
12 under 13	34	423,302	3,742	3,691	833		782	
13 under 14	30	410,687	4,217	3,997	1,209		989	
14 under 15	28	404,137	4,796	4,466	1,360		1,030	
15 under 20	98	1,685,038	25,992	19,068	11,820		4,896	
20 under 25	64	1,406,374	33,194	17,736	20,283		4,825	
25 under 30	24	666,678	23,496	8,235	16,991		1,730	
30 under 40	41	1,417,188	65,612	17,683	52,427		4,498	
40 under 50	17	780,297	47,549	6,521	42,182		1,154	
50 under 60	16	878,042	65,947	6,406	52,937	$7,708	1,079	$25
60 under 70	6	382,353	35,118	2,927	25,562	7,511	320	562
70 under 80	8	589,175	56,220	3,808	53,732		34	1,286
80 under 90	7	602,507	61,854	1,819	32,284	28,474	723	
90 under 100	3	(2)	(2)	(2)	(2)	(2)	(2)	
100 under 150	13	1,591,251	211,901	10,967	206,570	2,091	1,418	6,309
150 under 200	4	673,426	95,231	1,982	81,100	12,777	519	109
200 under 250	1	(2)	(2)	(2)	(2)	(2)	(2)	
250 under 300	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		1,326,870	183,734	2,497	112,198	69,080	20	21
Total	7,869	37,245,940	972,216	178,403	712,776	127,641	38,292	8,312
Summary for preceding years: [3]								
1929	8,210	43,290,997	1,220,345					
1928	8,047	43,349,731	1,311,756					
1927	9,252	44,618,510	1,200,544					
1926	9,146	42,950,279	1,096,213					
1925	9,306	41,465,375	944,053					
1924	12,387	46,395,290	1,481,883					
1923	12,421	42,829,250	1,319,276					
1922	11,597	37,122,696	1,387,398					
1921	11,481	37,840,014	1,451,776					
1920	13,715	55,572,896	4,075,539					

For footnotes see p. 138.

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

IDAHO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	271	$152,913						
Under 1 (est.)	1	[2]	[2]	[2]				
1 under 2 [1] (est.)	723	1,162,994						
1 under 2 (est.)	1,305	2,253,463	$3,524	$4,699			$1,175	
2 under 3 [1] (est.)	672	1,673,026						
2 under 3 (est.)	901	2,137,078	7,526	10,035			2,509	
3 under 4 [1] (est.)	1,024	3,633,933						
3 under 4 (est.)	604	2,158,252	6,543	8,723			2,180	
4 under 5 [1] (est.)	412	1,801,673						
4 under 5 (est.)	684	3,077,809	9,028	12,038			3,010	
5 under 6 [1]	65	349,345						
5 under 6	427	2,321,354	9,317	12,076			2,759	
6 under 7 [1]	20	129,318						
6 under 7	271	1,745,573	9,251	11,297			2,046	
7 under 8 [1]	8	60,034						
7 under 8	137	1,022,729	6,817	8,187			1,370	
8 under 9 [1]	15	128,325						
8 under 9	87	736,440	6,718	7,813			1,095	
9 under 10 [1]	6	57,055						
9 under 10	51	483,230	5,751	6,405			654	
10 under 11	29	302,335	3,310	3,543	$125		358	
11 under 12	16	183,659	1,917	1,883	236		202	
12 under 13	23	285,509	4,173	3,959	555		341	
13 under 14	18	241,676	4,174	4,078	615		519	
14 under 15	11	158,158	1,621	1,234	523		136	
15 under 20	38	637,728	10,929	7,606	4,058		735	
20 under 25	21	475,629	17,290	10,003	7,660		373	
25 under 30	4	[2]	[2]	[2]	[2]		[2]	
30 under 40	7	222,500	10,928	4,115	7,202		389	
40 under 50								
50 under 60	1	[2]	[2]		[2]			
60 under 70								
70 under 80								
80 under 90								
90 under 100								
100 under 150								
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		165,636	9,473	2,910	6,632		69	
Total	7,852	27,757,374	128,290	120,604	27,606		19,920	
Summary for preceding years: [3]								
1929	9,830	38,525,958	184,325					
1928	9,808	37,121,872	283,172					
1927	10,673	38,448,758	247,272					
1926	11,617	39,887,951	184,344					
1925	12,907	40,443,781	170,912					
1924	21,436	52,301,491	261,008					
1923	25,012	58,393,333	426,196					
1922	23,369	51,166,793	478,706					
1921	22,976	49,737,718	493,658					
1920	25,755	67,391,639	1,086,614					

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

ILLINOIS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	11,072	$6,488,129						
Under 1 (est.)	721	375,152	$3,322	$4,429			$1,107	
1 under 2 [1] (est.)	34,884	54,230,069						
1 under 2 (est.)	46,530	80,672,686	131,381	175,174			43,793	
2 under 3 [1] (est.)	30,336	75,075,039						
2 under 3 (est.)	36,761	87,283,974	336,738	448,984			112,246	
3 under 4 [1] (est.)	36,066	126,650,027						
3 under 4 (est.)	19,881	71,123,157	230,891	307,855			76,964	
4 under 5 [1] (est.)	11,876	51,499,563						
4 under 5 (est.)	25,336	113,392,940	282,344	376,459			94,115	
5 under 6 [1]	1,792	9,659,577						
5 under 6	16,980	92,650,299	323,653	424,526			100,873	
6 under 7 [1]	762	4,907,514						
6 under 7	11,243	72,670,886	343,882	435,716			91,834	
7 under 8 [1]	499	3,720,746						
7 under 8	7,980	59,580,484	336,656	421,750			85,094	
8 under 9 [1]	340	2,873,859						
8 under 9	5,604	47,506,912	319,624	395,095			75,471	
9 under 10 [1]	306	2,909,903						
9 under 10	4,416	41,910,703	335,060	411,709			76,649	
10 under 11	3,423	35,881,456	315,525	369,038	$16,505		70,018	
11 under 12	2,734	31,399,319	329,700	362,770	40,766		73,836	
12 under 13	2,106	26,276,317	313,296	324,039	55,479		66,222	
13 under 14	1,726	23,278,489	304,347	309,944	59,977		65,574	
14 under 15	1,450	21,012,740	313,698	307,726	71,836		65,864	
15 under 20	4,736	81,502,720	1,613,709	1,348,950	566,966		302,207	
20 under 25	2,403	53,578,562	1,593,448	1,010,444	822,064		239,060	
25 under 30	1,472	40,256,348	1,619,509	835,246	991,444		207,181	
30 under 40	1,617	55,656,104	2,885,393	1,142,748	2,010,127	$40,041	275,617	$31,906
40 under 50	802	35,599,995	2,396,740	718,937	1,743,611	118,628	148,240	36,196
50 under 60	491	26,750,247	2,157,489	520,105	1,617,706	161,880	94,917	47,285
60 under 70	277	17,883,721	1,638,243	304,077	1,251,174	180,221	55,730	41,499
70 under 80	196	14,639,961	1,510,833	260,735	1,192,422	157,191	35,847	63,668
80 under 90	124	10,498,044	1,157,576	151,241	913,796	146,847	22,960	31,348
90 under 100	108	10,239,602	1,226,658	165,609	871,060	242,099	21,777	30,333
100 under 150	296	35,668,437	4,627,920	480,631	3,777,809	625,261	62,940	192,841
150 under 200	117	20,274,431	3,066,332	234,923	2,597,143	316,712	19,548	62,898
200 under 250	49	10,875,486	1,594,327	108,404	1,232,122	328,183	9,465	64,917
250 under 300	34	9,352,164	1,567,399	125,333	1,322,637	170,091	9,008	41,654
300 under 400	33	11,416,299	1,927,084	135,185	1,456,401	364,918	8,392	21,028
400 under 500	9	3,953,315	606,646	53,604	428,914	133,814	2,547	7,139
500 under 750	13	7,765,186	1,334,567	51,586	1,135,521	196,344	1,645	47,239
750 under 1,000	10	8,602,369	1,422,405	14,495	1,021,495	391,036	1,476	3,145
1,000 under 1,500	9	10,350,674	1,737,012	37,593	1,210,205	495,756	440	6,102
1,500 under 2,000	7	11,891,383	2,024,487	114,574	1,505,976	406,402	1,931	534
2,000 under 3,000	3	(2)	(2)	(2)	(2)	(2)	(2)	(2)
3,000 under 4,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		10,662,219	1,775,577	8,404	1,214,575	552,818	220	
Total	327,631	1,630,447,207	43,703,471	12,898,038	29,127,731	5,028,242	2,620,808	729,732
Summary for preceding years: [3]								
1929	369,855	2,258,945,768	86,825,072					
1928	373,621	2,392,631,092	110,659,199					
1927	378,859	2,093,908,574	73,796,361					
1926	374,725	1,995,011,009	64,213,839					
1925	357,448	1,975,436,222	64,791,507					
1924	652,501	2,413,605,350	66,583,239					
1923	676,489	2,272,960,122	62,880,129					
1922	614,449	1,927,637,451	77,196,407					
1921	611,558	1,833,920,436	68,574,351					
1920	542,467	1,836,956,942	85,409,203					

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

INDIANA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,180	$1,216,847						
Under 1 (est.)	98	61,849	$495	$659			$164	
1 under 2 [1] (est.)	9,398	14,655,640						
1 under 2 (est.)	9,696	16,901,288	26,148	34,863			8,715	
2 under 3 [1] (est.)	7,543	18,650,379						
2 under 3 (est.)	6,001	13,927,691	51,744	68,992			17,248	
3 under 4 [1] (est.)	8,489	29,569,146						
3 under 4 (est.)	2,918	10,497,170	29,758	39,678			9,920	
4 under 5 [1] (est.)	2,827	12,395,125						
4 under 5 (est.)	4,152	18,627,117	38,359	51,145			12,786	
5 under 6 [1]	462	2,489,593						
5 under 6	3,052	16,673,360	53,973	70,760			16,787	
6 under 7 [1]	227	1,466,630						
7 under 7	1,750	11,309,580	48,505	61,751			13,246	
6 under 8 [1]	135	1,009,186						
8 under 8	1,239	9,257,211	47,692	60,102			12,410	
8 under 9 [1]	98	829,056						
9 under 9	947	8,029,468	51,172	62,976			11,804	
9 under 10 [1]	79	757,380						
1 under 10	723	6,863,237	51,646	63,883			12,237	
70 under 11	563	5,904,380	45,171	52,507	$2,775		10,111	
11 under 12	425	4,874,927	44,491	47,628	6,283		9,420	
12 under 13	368	4,590,510	46,289	46,223	9,094		9,028	
13 under 14	278	3,747,765	43,347	43,359	9,549		9,561	
14 under 15	250	3,627,928	45,433	42,880	12,544		9,991	
15 under 20	713	12,260,323	226,724	183,985	84,935		42,196	
20 under 25	332	7,484,028	208,296	123,556	118,883		34,143	
25 under 30	188	5,139,246	196,512	93,337	126,980		23,805	
30 under 40	211	7,243,812	370,031	138,875	259,054	$7,330	32,060	$3,168
40 under 50	103	4,566,117	293,196	76,608	231,050	5,663	13,341	6,784
50 under 60	61	3,356,818	269,262	58,765	210,711	16,809	9,855	7,168
60 under 70	47	3,049,361	272,941	31,767	211,355	42,293	6,358	6,116
70 under 80	32	2,412,039	248,806	36,377	192,894	32,295	7,001	5,759
80 under 90	16	1,346,927	145,330	14,393	113,671	24,376	3,967	3,143
90 under 100	20	1,887,673	220,097	21,471	189,416	20,619	4,779	6,630
100 under 150	23	2,798,471	362,675	28,412	336,887	23,782	4,648	21,758
150 under 200	14	2,401,555	320,107	4,949	175,982	142,793	1,854	1,763
200 under 250	5	1,170,378	172,329	2,102	115,052	55,817	642	
250 under 300	2	(2)	(2)		(2)	(2)	(2)	
300 under 400	6	2,103,566	251,611	11,966	128,449	156,496	494	44,806
400 under 500	3	1,333,952	209,342	20,871	110,921	78,486	936	
500 under 750	3	1,735,432	319,842	27,465	245,599	47,792	1,014	
750 under 1,000	1	(2)	(2)		(2)		(2)	
1,000 under 1,500	1	(2)	(2)	(2)	(2)	(2)	(2)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,718,053	398,253	1,877	202,860	193,962	446	
Total	65,679	280,940,214	5,109,577	1,624,182	3,094,944	848,513	350,967	107,095
Summary for preceding years: [3]								
1929	76,493	366,846,042	8,208,031					
1928	75,376	365,336,866	10,100,848					
1927	76,703	349,434,464	8,884,047					
1926	77,126	358,624,820	9,934,476					
1925	80,300	344,266,673	7,508,733					
1924	156,845	461,717,343	6,655,560					
1923	178,831	510,507,072	7,882,768					
1922	153,469	426,365,818	9,578,511					
1921	150,300	406,242,138	8,973,653					
1920	189,587	556,061,991	15,780,124					

For footnotes see p. 138.

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

IOWA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,304	$748,523						
Under 1 (est.)	131	56,971	$433	$578			$145	
1 under 2 [1] (est.)	3,829	6,167,510						
1 under 2 (est.)	4,779	8,266,850	14,004	18,672			4,668	
2 under 3 [1] (est.)	4,314	10,713,758						
2 under 3 (est.)	3,895	9,176,396	36,434	48,578			12,144	
3 under 4 [1] (est.)	5,654	19,915,875						
3 under 4 (est.)	2,142	7,667,794	23,746	31,662			7,916	
4 under 5 [1] (est.)	2,110	9,112,064						
4 under 5 (est.)	3,262	14,635,386	36,586	48,781			12,195	
5 under 6 [1]	279	1,500,405						
5 under 6	2,226	12,133,936	41,576	53,565			11,989	
6 under 7 [1]	109	697,038						
6 under 7	1,371	8,847,015	40,611	50,042			9,431	
7 under 8 [1]	67	503,633						
7 under 8	894	6,685,311	37,568	45,492			7,924	
8 under 9 [1]	53	451,654						
8 under 9	698	5,894,006	39,299	46,915			7,616	
9 under 10 [1]	44	417,318						
9 under 10	466	4,429,591	34,195	40,802			6,607	
10 under 11	433	4,535,710	37,732	42,967	$2,035		7,270	
11 under 12	265	3,040,825	30,287	31,651	3,893		5,257	
12 under 13	227	2,835,263	32,743	32,309	5,635		5,201	
13 under 14	172	2,320,580	29,972	28,736	5,978		4,742	
14 under 15	144	2,087,035	29,133	27,079	7,057		5,003	
15 under 20	436	7,468,939	136,947	106,387	51,163		20,603	
20 under 25	226	5,016,880	150,513	89,534	78,770		17,791	
25 under 30	115	3,163,551	120,952	53,072	79,580		11,700	
30 under 40	122	4,193,891	213,425	72,381	151,299	$4,434	13,969	$720
40 under 50	50	2,209,124	136,487	33,885	105,628	4,099	6,414	711
50 under 60	22	1,215,195	91,643	19,785	78,040	3,713	4,118	5,777
60 under 70	28	1,794,706	165,943	24,676	123,054	23,467	3,510	1,744
70 under 80	10	742,150	69,757	3,230	59,433	8,723	1,359	270
80 under 90	9	760,589	60,617	5,362	60,802	12,534	1,165	16,916
90 under 100	7	652,299	64,546	3,995	58,778	2,862	856	233
100 under 150	15	1,832,138	204,849	6,396	202,281	30,709	1,084	33,453
150 under 200	3	540,013	79,339	3,562	64,452	11,854	529	
200 under 250	1	[2]	[2]		[2]			
250 under 300	4	[2]	[2]	[2]	[2]	[2]	[2]	[2]
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500	1	[2]	[2]		[2]		[2]	[2]
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		2,535,835	396,230	636	457,018	69	745	60,748
Total	39,917	174,965,757	2,355,567	970,730	1,594,896	102,464	191,951	120,572
Summary for preceding years: [3]								
1929	45,023	222,103,300	3,924,823					
1928	40,789	221,881,247	6,216,041					
1927	45,349	190,436,034	3,310,099					
1926	49,476	203,015,362	2,917,845					
1925	50,379	198,735,930	3,111,096					
1924	110,404	298,734,381	3,123,808					
1923	135,864	363,242,331	4,126,470					
1922	131,870	359,562,822	5,466,397					
1921	111,483	313,762,935	5,837,960					
1920	183,398	631,560,789	18,776,990					

For footnotes see p. 138.

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

KANSAS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,302	$1,307,793						
Under 1 (est.)	88	39,662	$364	$485			$121	
1 under 2 [1] (est.)	4,789	7,210,199						
1 under 2 (est.)	3,080	5,311,213	9,132	12,177			3,045	
2 under 3 [1] (est.)	4,374	10,871,166						
2 under 3 (est.)	2,402	5,699,498	21,809	29,078			7,269	
3 under 4 [1] (est.)	4,405	15,209,763						
3 under 4 (est.)	1,456	5,260,357	13,924	18,565			4,641	
4 under 5 [1] (est.)	1,366	5,970,398						
4 under 5 (est.)	2,316	10,379,022	23,901	31,868			7,967	
5 under 6 [1]	238	1,280,890						
5 under 6	1,599	8,717,958	29,186	37,483			8,297	
6 under 7 [1]	82	525,061						
6 under 7	974	6,289,287	28,773	35,281			6,508	
7 under 8 [1]	47	351,179						
7 under 8	644	4,807,783	28,210	33,207			4,997	
8 under 9 [1]	33	279,317						
8 under 9	511	4,332,403	29,598	34,198			4,600	
9 under 10 [1]	26	246,833						
9 under 10	358	3,382,741	26,769	31,116			4,347	
10 under 11	237	2,490,084	24,237	26,328	$1,178		3,269	
11 under 12	225	2,582,877	28,666	29,103	3,263		3,700	
12 under 13	150	1,864,660	24,805	24,043	3,711		2,949	
13 under 14	152	2,050,411	31,398	28,856	5,438		2,896	
14 under 15	95	1,378,237	21,254	19,261	4,613		2,620	
15 under 20	328	5,653,299	120,289	93,208	39,830		12,749	
20 under 25	128	2,829,314	88,021	54,054	42,365		8,398	
25 under 30	92	2,513,941	110,262	56,116	61,917		7,771	
30 under 40	73	2,506,293	145,428	64,130	88,966	$2,442	9,287	$823
40 under 50	34	1,532,537	100,555	30,479	75,488	1,721	4,982	2,151
50 under 60	23	1,267,172	109,174	23,973	71,970	16,251	2,738	282
60 under 70	7	451,123	50,916	16,000	34,242	1,414	740	
70 under 80	7	515,241	62,872	16,927	40,975	6,326	1,356	
80 under 90	4	342,013	43,436	9,159	28,232	6,789	744	
90 under 100	5	469,824	69,375	17,858	52,290	182	955	
100 under 150	5	589,410	92,762	18,166	74,964	761	1,129	
150 under 200	3	[2]	[2]	[2]	[2]	[2]	[2]	
200 under 250	1	[2]	[2]	[2]	[2]	[2]	[2]	
250 under 300								
300 under 400	1	[2]	[2]	[2]	[2]	[2]	[2]	
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,120,217	145,227	4,059	58,650	83,154	636	
Total	32,660	127,629,176	1,480,343	795,178	688,092	119,040	118,711	3,256
Summary for preceding years: [3]								
1929	37,557	181,661,364	2,547,829					
1928	32,929	162,394,758	2,928,097					
1927	35,575	157,394,402	2,240,877					
1926	32,732	153,673,206	2,756,049					
1925	34,284	141,511,127	2,222,306					
1924	84,080	203,034,515	1,918,019					
1923	86,291	215,346,538	2,118,957					
1922	86,915	211,061,984	3,246,097					
1921	88,785	217,237,297	3,392,429					
1920	99,255	306,413,429	8,351,393					

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

KENTUCKY

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,258	$724,124						
Under 1 (est.)	46	26,958	$218	$291			$73	
1 under 2 [1] (est.)	4,605	7,220,194						
1 under 2 (est.)	3,672	6,405,048	10,189	13,585			3,396	
2 under 3 [1] (est.)	3,402	8,459,418						
2 under 3 (est.)	2,440	5,778,697	21,840	29,120			7,280	
3 under 4 [1] (est.)	3,963	13,834,044						
3 under 4 (est.)	1,439	5,177,871	14,909	19,879			4,970	
4 under 5 [1] (est.)	1,503	6,597,839						
4 under 5 (est.)	2,101	9,462,851	21,967	29,290			7,323	
5 under 6 [1]	416	2,246,749						
5 under 6	1,356	7,402,961	24,804	32,060			7,256	
6 under 7 [1]	202	1,306,572						
6 under 7	952	6,151,344	26,659	33,579			6,920	
7 under 8 [1]	102	757,478						
7 under 8	632	4,709,615	23,732	29,386			5,654	
8 under 9 [1]	96	817,465						
8 under 9	436	3,699,351	21,331	26,159			4,828	
9 under 10 [1]	72	680,884						
9 under 10	352	3,323,807	22,999	27,921			4,922	
10 under 11	344	3,592,323	23,936	27,352	$1,510		4,926	
11 under 12	249	2,851,657	24,587	25,347	3,571		4,331	
12 under 13	180	2,246,405	24,533	24,015	4,496		3,978	
13 under 14	144	1,945,303	20,561	18,161	4,998		2,598	
14 under 15	132	1,911,298	23,415	20,267	6,566		3,418	
15 under 20	405	6,931,858	117,062	84,600	47,447		14,985	
20 under 25	198	4,403,100	109,267	53,522	66,754		11,009	
25 under 30	106	2,915,857	103,820	40,073	72,796		9,049	
30 under 40	83	2,836,351	142,725	45,913	103,041		6,229	
40 under 50	48	2,143,455	126,003	25,380	109,279	$423	3,742	$5,337
50 under 60	25	1,348,371	101,483	10,005	75,477	17,865	1,864	
60 under 70	24	1,549,552	144,818	26,873	100,777	23,340	3,825	2,347
70 under 80	7	520,246	51,722	6,508	31,479	14,459	724	
80 under 90	4	342,774	37,320	2,518	35,836		1,034	
90 under 100	6	575,013	64,497	2,996	54,246	7,346	91	
100 under 150	14	1,670,088	206,483	10,454	143,927	53,677	1,570	5
150 under 200	3	(2)	(2)	(2)	(2)	(2)	(2)	
200 under 250	1	(2)	(2)		(2)	(2)		
250 under 300	1	(2)	(2)	(2)	(2)	(2)	(2)	
300 under 400	1	(2)	(2)		(2)			
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500	1	(2)	(2)		(2)		(2)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,531,558	415,168	3,332	343,807	68,771	742	
Total	31,021	135,098,479	1,926,048	668,586	1,206,007	185,881	126,737	7,689
Summary for preceding years: [3]								
1929	34,623	191,640,708	5,076,854					
1928	35,367	193,766,254	5,639,394					
1927	33,004	172,582,213	4,027,734					
1926	32,821	169,100,987	3,226,344					
1925	37,315	180,217,420	3,299,792					
1924	72,119	238,094,411	3,805,669					
1923	79,091	214,415,879	3,723,960					
1922	69,666	200,048,892	4,676,804					
1921	69,496	192,273,937	4,297,470					
1920	78,258	243,879,230	7,292,098					

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

LOUISIANA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	1,369	$785,252						
Under 1 (est.)	12	8,473	$35	$47			$12	
1 under 2[1] (est.)	4,393	6,914,954						
1 under 2 (est.)	3,086	5,352,102	10,569	14,092			3,523	
2 under 3[1] (est.)	3,410	8,414,740						
2 under 3 (est.)	2,787	6,661,364	23,691	31,587			7,896	
3 under 4[1] (est.)	4,383	15,401,020						
3 under 4 (est.)	1,890	6,714,449	23,110	30,813			7,703	
4 under 5[1] (est.)	1,843	8,012,366						
4 under 5 (est.)	2,731	12,274,032	35,734	47,645			11,911	
5 under 6[1]	306	1,647,962						
5 under 6	1,994	10,876,471	44,502	58,842			14,340	
6 under 7[1]	118	759,713						
6 under 7	1,219	7,867,663	44,199	55,103			10,904	
7 under 8[1]	88	659,470						
7 under 8	781	5,825,119	38,951	47,675			8,724	
8 under 9[1]	45	380,342						
8 under 9	526	4,445,325	35,678	42,772			7,094	
9 under 10[1]	44	417,129						
9 under 10	354	3,350,661	29,454	35,349			5,895	
10 under 11	242	2,525,318	27,090	30,450	$1,100		4,460	
11 under 12	204	2,346,770	25,785	26,573	3,086		3,874	
12 under 13	163	2,026,053	28,037	27,787	3,949		3,699	
13 under 14	144	1,949,019	27,437	25,703	4,939		3,205	
14 under 15	109	1,576,025	26,878	24,972	5,404		3,498	
15 under 20	294	5,017,123	106,254	83,641	33,833		11,220	
20 under 25	157	3,534,054	107,964	59,529	54,874		6,439	
25 under 30	87	2,387,053	91,286	40,049	57,022		5,785	
30 under 40	89	3,045,753	165,195	62,590	108,230	$1,290	6,901	$14
40 under 50	46	2,064,545	140,109	40,350	95,391	9,024	3,216	1,440
50 under 60	24	1,279,314	99,700	19,087	77,219	7,107	2,749	964
60 under 70	11	721,885	52,842	5,600	44,858	4,617	2,233	
70 under 80	8	586,378	57,246	6,095	49,461	2,799	1,109	
80 under 90	6	525,432	55,270	8,502	48,369	5,038	1,080	5,559
90 under 100	9	844,646	100,224	7,218	80,475	13,922	1,391	
100 under 150	4	454,687	57,717	5,529	12,884	39,575	271	
150 under 200								
200 under 250	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)
250 under 300								
300 under 400								
400 under 500								
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,183,381	144,682	2,277	2,368	140,063	26	
Total	32,979	138,836,043	1,599,639	839,877	683,462	223,435	139,158	7,977
Summary for preceding years: [4]								
1929	35,093	170,713,998	2,859,568					
1928	36,981	184,035,325	4,380,028					
1927	37,293	175,254,161	3,174,839					
1926	38,996	185,478,850	3,311,535					
1925	40,695	195,585,488	3,850,206					
1924	67,658	221,133,422	3,528,511					
1923	67,440	213,802,450	4,438,454					
1922	66,972	203,664,606	5,353,574					
1921	67,960	197,897,146	5,304,522					
1920	69,340	237,109,145	9,626,591					

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

MAINE

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	658	$370,381						
Under 1 (est.)	74	42,026	$350	$467			$117	
1 under 2 [1] (est.)	2,254	3,508,691						
1 under 2 (est.)	1,649	2,837,849	4,645	6,194			1,549	
2 under 3 [1] (est.)	1,914	4,761,304						
2 under 3 (est.)	1,462	3,495,162	13,312	17,750			4,438	
3 under 4 [1] (est.)	2,169	7,567,438						
3 under 4 (est.)	815	2,909,033	9,011	12,015			3,004	
4 under 5 [1] (est.)	853	3,712,000						
4 under 5 (est.)	1,204	5,404,184	13,970	18,626			4,656	
5 under 6 [1]	190	1,022,308						
5 under 6	1,003	5,489,900	18,611	24,297			5,686	
6 under 7 [1]	95	611,886						
6 under 7	690	4,460,898	19,839	24,406			4,567	
7 under 8 [1]	57	421,778						
7 under 8	501	3,745,256	16,194	23,891			7,697	
8 under 9 [1]	41	349,484						
8 under 9	361	3,061,156	19,139	22,817			3,678	
9 under 10 [1]	35	330,906						
9 under 10	277	2,625,050	19,684	22,976			3,292	
10 under 11	211	2,208,915	16,937	18,890	$1,000		2,953	
11 under 12	158	1,813,248	18,116	18,727	2,282		2,893	
12 under 13	142	1,769,239	18,702	18,455	3,466		3,219	
13 under 14	120	1,619,302	20,854	19,948	4,295		3,389	
14 under 15	110	1,590,640	22,917	21,051	5,422		3,556	
15 under 20	313	5,382,512	100,231	74,594	37,454		11,817	
20 under 25	170	3,765,169	107,933	61,955	57,130		11,152	
25 under 30	69	1,891,169	73,747	32,354	47,757		6,364	
30 under 40	86	2,925,636	147,663	53,228	106,047	$1,257	8,549	$4,320
40 under 50	44	1,959,428	124,088	33,285	95,435	5,725	5,289	5,068
50 under 60	37	2,034,401	164,362	30,472	118,381	20,508	3,270	1,729
60 under 70	17	1,102,876	98,701	22,394	79,980	5,583	3,646	5,610
70 under 80	16	1,208,045	133,920	25,729	98,422	12,692	2,477	446
80 under 90	12	1,020,917	98,447	3,900	74,773	24,254	542	3,938
90 under 100	7	675,940	72,796	1,971	47,342	24,578	374	721
100 under 150	9	1,011,768	125,061	12,333	100,049	17,665	735	4,251
150 under 200	2	342,830	52,749	1,727	49,633	1,408	19	
200 under 250	2	[2]	[2]	[2]	[2]		[2]	
250 under 300	1	[2]	[2]		[2]	[2]	[2]	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000	1	[2]	[2]		[2]			
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		1,641,782	295,870	16,205	253,218	26,954	507	
Total	17,829	90,690,507	1,827,849	640,657	1,182,086	140,624	109,435	26,083
Summary for preceding years: [3]								
1929	19,173	115,875,339	3,561,754					
1928	18,611	111,558,275	4,262,498					
1927	18,710	103,080,848	3,300,741					
1926	19,709	107,979,178	3,419,490					
1925	19,444	97,927,563	2,718,658					
1924	42,254	135,221,259	2,568,353					
1923	48,435	142,964,209	2,785,696					
1922	43,041	129,857,441	3,896,892					
1921	44,397	124,628,679	3,974,861					
1920	47,717	143,455,545	4,892,419					

For footnotes see p. 138.

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

MARYLAND

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	1,952	$1,106,312						
Under 1 (est.)	261	147,107	$1,227	$1,636			$409	
1 under 2 [1] (est.)	7,657	11,882,845						
1 under 2 (est.)	7,897	13,572,393	22,206	29,608			7,402	
2 under 3 [1] (est.)	6,559	16,442,068						
2 under 3 (est.)	6,214	14,692,923	56,014	74,686			18,672	
3 under 4 [1] (est.)	8,995	31,594,649						
3 under 4 (est.)	3,754	13,331,683	47,141	62,855			15,714	
4 under 5[1] (est.)	3,632	15,934,697						
4 under 5 (est.)	5,151	23,028,027	57,576	76,767			19,191	
5 under 6 [1]	573	3,102,715						
5 under 6	3,565	19,499,432	72,139	93,702			21,563	
6 under 7 [1]	281	1,811,318						
6 under 7	2,372	15,305,473	75,570	95,635			20,065	
7 under 8 [1]	177	1,327,951						
7 under 8	1,599	11,943,512	71,359	87,095			15,736	
8 under 9 [1]	131	1,115,668						
8 under 9	1,117	9,471,981	64,956	78,493			13,537	
9 under 10 [1]	104	988,704						
9 under 10	923	8,756,426	72,555	87,006			14,451	
10 under 11	791	8,289,246	72,007	82,149	$3,859		14,001	
11 under 12	620	7,112,302	74,883	78,063	9,099		12,279	
12 under 13	505	6,302,470	73,872	72,766	12,477		11,371	
13 under 14	407	5,489,673	70,640	67,692	14,133		11,185	
14 under 15	353	5,129,818	79,239	73,537	17,842		12,140	
15 under 20	1,115	19,121,290	371,624	289,090	132,889		50,355	
20 under 25	526	11,646,602	343,188	206,298	174,351		37,461	
25 under 30	307	8,370,135	338,321	166,599	203,836		32,114	
30 under 40	353	12,077,308	629,879	233,876	430,898	$14,938	37,469	$12,364
40 under 50	150	6,648,051	429,718	113,083	325,071	23,627	16,665	15,398
50 under 60	115	6,314,304	522,817	116,310	396,305	34,744	13,814	10,728
60 under 70	62	4,018,562	362,742	69,393	301,972	18,664	17,074	10,213
70 under 80	46	3,430,242	345,553	58,713	292,265	25,298	6,447	24,276
80 under 90	33	2,820,469	314,648	38,611	219,185	66,348	3,235	6,261
90 under 100	14	1,327,413	153,054	15,718	124,709	19,029	2,035	4,367
100 under 150	52	6,175,555	826,202	68,000	672,824	102,030	6,506	10,146
150 under 200	20	3,493,428	487,307	26,644	322,801	158,017	1,528	18,627
200 under 250	11	2,446,552	384,633	24,147	290,897	70,956	1,248	119
250 under 300	10	2,708,075	424,242	3,583	395,715	41,879	205	16,730
300 under 400	11	3,824,108	609,287	23,288	444,868	152,284	1,168	9,985
400 under 500	2	928,118	171,862	2,962	168,944		44	
500 under 750	1	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000	4	3,521,869	626,837	22,297	497,844	108,231	977	558
1,000 under 1,500	2	(2)	(2)	(2)	(2)	(2)		
1,500 under 2,000	1	(2)	(2)	(2)	(2)	(2)	(2)	
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000	1	(2)	(2)		(2)			(2)
5,000 and over								
Classes grouped [3]		8,375,774	1,542,786	6,968	1,428,482	110,308	770	2,202
Total	68,426	354,627,248	9,796,084	2,547,270	6,881,266	946,353	436,831	141,974
Summary for preceding years: [4]								
1929	68,654	425,185,985	15,641,824					
1928	65,258	409,371,465	16,126,803					
1927	65,099	390,671,215	13,859,686					
1926	67,160	375,758,859	11,517,168					
1925	66,152	362,484,950	11,623,229					
1924	126,226	467,225,699	12,073,312					
1923	127,770	401,259,584	11,540,437					
1922	110,896	386,830,235	15,363,765					
1921	112,963	368,691,062	14,537,303					
1920	108,000	390,781,048	20,257,233					

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

MASSACHUSETTS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	9,744	$5,549,930						
Under 1 (est.)	929	484,936	$3,468	$4,625			$1,157	
1 under 2 [1] (est.)	27,960	43,786,879						
1 under 2 (est.)	20,000	34,572,505	59,166	78,888			19,722	
2 under 3 [1] (est.)	27,323	67,417,278						
2 under 3 (est.)	20,410	48,663,615	183,409	244,545			61,136	
3 under 4 [1] (est.)	21,960	76,125,332						
3 under 4 (est.)	10,777	38,267,678	123,589	164,786			41,197	
4 under 5 [1] (est.)	6,864	29,879,400						
4 under 5 (est.)	12,237	54,620,792	141,897	189,195			47,298	
5 under 6 [1]	1,544	8,391,424						
5 under 6	8,479	46,274,950	163,970	212,520			48,550	
6 under 7 [1]	824	5,339,199						
6 under 7	5,715	36,981,721	164,526	208,756			44,230	
7 under 8 [1]	580	4,340,182						
7 under 8	4,195	31,346,681	162,080	204,357			42,277	
8 under 9 [1]	454	3,845,383						
8 under 9	3,069	26,018,159	159,372	197,959			38,587	
9 under 10 [1]	365	3,477,627						
9 under 10	2,360	22,381,126	160,214	198,717			38,503	
10 under 11	2,096	21,963,831	165,561	193,340	$10,696		38,475	
11 under 12	1,661	19,086,502	171,593	184,684	24,659		37,150	
12 under 13	1,382	17,254,233	185,706	188,828	34,731		37,853	
13 under 14	1,116	15,055,934	176,899	174,866	38,712		36,679	
14 under 15	1,051	15,238,005	207,601	192,715	53,198		38,312	
15 under 20	3,169	54,594,339	984,661	758,063	390,476		163,878	
20 under 25	1,793	39,952,460	1,098,024	632,276	613,747		147,999	
25 under 30	1,052	28,763,735	1,068,872	477,208	709,176		117,512	
30 under 40	1,180	40,609,037	2,394,472	693,682	1,864,978	$30,610	152,415	$42,383
40 under 50	611	27,150,931	1,729,014	464,556	1,335,015	85,641	92,847	63,351
50 under 60	363	19,762,642	1,465,116	264,878	1,162,656	152,364	48,736	66,046
60 under 70	243	15,670,160	1,356,201	191,942	1,064,107	197,049	31,766	65,131
70 under 80	175	13,053,281	1,270,282	142,616	950,697	241,563	22,352	42,242
80 under 90	103	8,744,960	895,299	72,755	727,924	157,120	11,113	51,387
90 under 100	60	5,684,780	608,945	47,167	475,015	138,033	8,882	42,388
100 under 150	217	25,983,757	3,230,970	240,062	2,509,095	687,194	28,774	176,607
150 under 200	79	13,346,548	1,807,164	117,218	1,442,361	406,183	13,030	145,568
200 under 250	33	7,300,441	1,055,559	59,488	905,121	182,707	4,915	86,842
250 under 300	32	8,771,918	1,380,230	77,807	980,267	346,278	5,059	19,063
300 under 400	26	8,897,789	1,281,494	48,966	697,429	575,788	4,293	36,396
400 under 500	6	2,617,352	404,138	5,148	343,432	88,440	1,343	31,539
500 under 750	11	6,301,510	1,053,146	18,189	852,444	193,901	1,246	10,142
750 under 1,000	2	(2)	(2)			(2)		
1,000 under 1,500	1	(2)	(2)			(2)	(2)	
1,500 under 2,000	1	(2)	(2)		(2)	(2)	(2)	
2,000 under 3,000	1	(2)	(2)	(2)	(2)		(2)	
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		6,764,798	1,197,137	103,323	694,187	400,508	881	
Total	202,253	1,010,333,740	26,509,775	7,053,525	17,880,123	3,883,379	1,428,167	879,085
Summary for preceding years: [3]								
1929	213,316	1,371,651,741	57,857,223					
1928	215,559	1,357,076,374	59,738,973					
1927	214,356	1,189,273,214	43,949,866					
1926	224,042	1,147,576,498	37,115,976					
1925	221,530	1,132,289,870	41,052,088					
1924	378,049	1,320,156,959	40,857,137					
1923	415,100	1,413,015,994	42,527,993					
1922	397,241	1,237,893,477	57,781,194					
1921	388,442	1,153,008,156	46,534,644					
1920	401,770	1,368,406,648	69,368,994					

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

MICHIGAN

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] est.	6,710	$4,069,814						
Under 1 (est.)	281	147,957	$1,488	$1,983			$495	
1 under 2 [1] (est.)	20,448	30,663,164						
1 under 2 (est.)	21,944	37,850,398	64,031	85,375			21,344	
2 under 3 [1] (est.)	16,055	39,986,268						
2 under 3 (est.)	13,655	32,195,337	118,414	157,885			39,471	
3 under 4 [1] (est.)	18,319	63,951,651						
3 under 4 (est.)	6,757	24,241,431	69,529	92,704			23,175	
4 under 5 [1] (est.)	7,041	30,614,804						
4 under 5 (est.)	8,555	38,241,268	88,034	117,380			29,346	
5 under 6 [1]	1,010	5,436,077						
5 under 6	6,521	35,536,045	116,683	152,248			35,565	
6 under 7 [1]	406	2,616,768						
6 under 7	4,021	25,969,283	115,936	147,317			31,381	
7 under 8 [1]	200	1,940,862						
7 under 8	2,817	21,012,934	111,726	140,216			28,490	
8 under 9 [1]	210	1,774,826						
8 under 9	1,943	16,463,193	104,148	130,039			25,891	
9 under 10 [1]	170	1,621,739						
9 under 10	1,549	14,685,500	109,798	135,793			25,995	
10 under 11	1,179	12,339,210	100,693	117,272	$5,505		22,084	
11 under 12	957	10,997,629	106,159	115,422	14,460		23,723	
12 under 13	807	10,079,019	114,438	117,539	20,534		23,635	
13 under 14	656	8,859,619	105,791	105,432	22,815		22,456	
14 under 15	525	7,610,441	102,695	98,359	25,817		21,481	
15 under 20	1,607	27,676,371	527,787	430,308	194,273		96,794	
20 under 25	879	19,501,049	572,752	360,496	297,663		85,407	
25 under 30	522	14,188,242	535,328	262,084	345,669		72,425	
30 under 40	585	20,167,962	997,617	356,443	728,071	$10,382	86,582	$10,697
40 under 50	295	13,065,332	859,324	238,748	640,692	43,369	46,682	16,803
50 under 60	176	9,582,941	749,083	163,037	580,367	58,893	30,450	22,764
60 under 70	103	6,656,488	595,258	88,509	455,292	79,355	16,785	11,113
70 under 80	61	4,583,990	458,939	74,326	378,207	27,220	12,042	8,772
80 under 90	63	5,327,241	561,070	55,440	488,447	46,118	9,686	19,249
90 under 100	43	4,023,450	460,004	45,597	333,475	96,309	7,323	8,054
100 under 150	93	11,088,794	1,407,058	99,236	1,262,212	116,745	15,877	55,258
150 under 200	53	9,120,253	1,263,332	89,309	991,031	230,765	9,967	37,806
200 under 250	21	4,780,324	742,205	35,131	538,331	177,308	2,831	5,734
250 under 300	14	3,858,089	581,847	3,935	528,193	79,861	1,450	28,692
300 under 400	23	7,967,012	1,263,594	55,892	957,214	288,418	2,389	35,541
400 under 500	8	3,571,723	576,772	687	499,838	97,579	1,067	20,265
500 under 750	13	8,019,667	1,148,910	7,316	847,468	295,965	955	884
750 under 1,000	3	2,528,744	316,093			316,093		
1,000 under 1,500	2	2,767,387	431,845		257,323	174,742	220	
1,500 under 2,000	1	(1)	(2)		(2)			
2,000 under 3,000	1	(2)	(2)	(2)		(2)		
3,000 under 4,000	2	(2)	(2)	(2)	(2)	(2)	(2)	
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		11,010,742	2,000,764	22,523	1,650,852	327,885	496	
Total	147,364	668,391,038	17,479,145	4,103,981	12,063,749	2,467,007	873,960	281,632
Summary for preceding years: [3]								
1929	177,918	1,029,756,680	40,599,864					
1928	179,886	1,066,529,992	50,601,040					
1927	175,806	950,085,831	35,599,799					
1926	176,804	905,814,790	32,408,357					
1925	188,669	910,910,113	33,263,014					
1924	323,733	1,045,850,046	30,983,705					
1923	350,072	1,041,933,086	28,051,017					
1922	267,953	796,411,946	34,965,003					
1921	250,147	657,779,854	24,197,840					
1920	305,075	895,679,238	40,493,261					

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

MINNESOTA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,142	$1,268,583						
Under 1 (est.)	94	55,825	$816	$1,088			$272	
1 under 2 [1] (est.)	6,705	10,359,391						
1 under 2 (est.)	8,283	14,289,393	22,365	29,820			7,455	
2 under 3 [1] (est.)	6,043	15,017,159						
2 under 3 (est.)	5,175	12,081,547	45,168	60,224			15,056	
3 under 4 [1] (est.)	6,770	23,730,297						
3 under 4 (est.)	2,787	10,042,321	27,614	36,819			9,205	
4 under 5 [1] (est.)	2,624	11,425,909						
4 under 5 (est.)	4,003	18,001,219	39,225	52,299			13,074	
5 under 6 [1]	426	2,290,234						
5 under 6	2,947	16,132,855	51,323	66,908			15,585	
6 under 7 [1]	188	1,204,638						
6 under 7	1,938	12,521,334	54,873	69,330			14,457	
7 under 8 [1]	127	947,050						
7 under 8	1,324	9,873,793	52,540	65,291			12,751	
8 under 9 [1]	98	835,477						
8 under 9	964	8,161,346	50,963	62,715			11,752	
9 under 10 [1]	61	575,221						
9 under 10	771	7,306,023	51,862	64,047			12,185	
10 under 11	611	6,408,246	53,531	62,151	$2,950		11,570	
11 under 12	438	5,028,101	48,237	51,545	6,431		9,739	
12 under 13	381	4,750,290	55,128	56,045	9,391		10,308	
13 under 14	289	3,892,539	47,636	46,344	10,110		8,818	
14 under 15	272	3,953,137	56,445	52,689	13,713		9,957	
15 under 20	817	14,062,798	257,078	204,650	98,349		45,921	
20 under 25	391	8,692,817	239,621	145,813	132,007		38,199	
25 under 30	240	6,550,190	248,753	115,168	159,855		26,270	
30 under 40	281	9,559,648	446,354	142,852	334,549	$12,055	37,940	$5,162
40 under 50	116	5,194,992	342,814	92,607	262,118	13,937	21,176	4,672
50 under 60	75	4,103,595	309,902	48,386	250,525	24,332	10,223	3,118
60 under 70	32	2,062,469	177,345	25,481	158,227	5,032	5,379	6,016
70 under 80	26	1,934,186	207,062	39,066	161,935	14,227	5,303	2,863
80 under 90	15	1,284,583	140,386	18,364	116,464	14,161	2,968	5,635
90 under 100	21	2,002,323	236,843	25,843	197,225	24,982	4,976	6,231
100 under 150	37	4,378,172	556,762	49,523	464,220	76,588	6,184	27,385
150 under 200	13	2,194,175	316,593	20,781	215,531	88,941	2,799	5,861
200 under 250	5	1,108,445	165,688	4,093	137,345	31,371	1,315	5,806
250 under 300	4	1,087,350	127,394	2,562	182,656	1,034	929	57,929
300 under 400	2	664,116	93,205	5,625	32,659	55,540	619	
400 under 500	1	[2]	[2]		[2]	[2]	[2]	
500 under 750	2	[2]	[2]	[2]	[2]	[2]	[2]	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		1,540,526	220,854	923	113,365	107,412	846	
Total	57,539	266,572,313	4,744,380	1,719,052	3,059,625	469,612	373,231	130,678
Summary for preceding years: [3]								
1929	60,701	337,880,743	9,799,141					
1928	60,752	340,152,949	11,925,077					
1927	61,439	295,670,416	7,383,307					
1926	64,227	296,414,294	6,475,311					
1925	71,291	305,945,206	6,125,915					
1924	128,237	375,588,940	6,720,567					
1923	134,360	372,376,782	7,083,527					
1922	122,885	348,740,625	9,419,301					
1921	124,501	340,833,699	8,697,117					
1920	154,118	453,212,241	15,169,869					

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

MISSISSIPPI

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	1,039	$580,362						
Under 1 (est.)	29	16,088	$236	$314			$78	
1 under 2[1] (est.)	2,204	3,330,158						
1 under 2 (est.)	1,005	1,749,722	2,962	3,948			986	
2 under 3[1] (est.)	1,874	4,693,840						
2 under 3 (est.)	780	1,820,290	6,555	8,740			2,185	
3 under 4[1] (est.)	2,066	7,155,205						
3 under 4 (est.)	410	1,474,346	3,766	5,021			1,255	
4 under 5[1] (est.)	599	2,607,706						
4 under 5 (est.)	618	2,757,609	5,279	7,039			1,760	
5 under 6[1]	89	482,625						
5 under 6	394	2,159,207	6,776	8,769			1,993	
6 under 7[1]	33	211,551						
6 under 7	233	1,511,101	6,154	7,599			1,445	
7 under 8[1]	21	157,910						
7 under 8	160	1,194,817	6,456	7,726			1,270	
8 under 9[1]	26	222,235						
8 under 9	111	941,653	5,501	6,825			1,324	
9 under 10[1]	16	151,354						
9 under 10	66	625,114	5,003	5,993			990	
10 under 11	69	722,373	5,710	6,470	$323		1,083	
11 under 12	46	530,464	4,618	5,223	694		1,299	
12 under 13	43	538,374	4,886	4,657	1,035		806	
13 under 14	35	475,930	5,413	4,874	1,258		719	
14 under 15	23	332,837	4,092	3,634	1,127		669	
15 under 20	67	1,133,640	19,854	14,794	7,325		2,265	
20 under 25	49	1,109,289	32,378	18,697	16,770		3,089	
25 under 30	14	380,764	15,169	8,033	9,226		2,090	
30 under 40	12	400,992	18,812	5,184	14,384		756	
40 under 50	6	260,643	15,319	3,877	12,499		1,057	
50 under 60	4	206,244	16,333	3,706	12,733		106	
60 under 70	1	(2)	(2)	(2)	(2)		(2)	
70 under 80	2	(2)	(2)		(2)	(2)	(2)	
80 under 90								
90 under 100	1	(2)	(2)		(2)	(2)	(2)	
100 under 150	1	(2)	(2)		(2)	(2)		
150 under 200	1	(2)	(2)		(2)	(2)	(2)	
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped[2]		621,946	60,509	1,838	23,495	$35,469	293	
Total	12,147	40,556,389	251,781	142,961	100,869	35,469	27,518	
Summary for preceding years:[3]								
1929	15,689	63,922,168	600,076					
1928	16,140	64,689,480	763,702					
1927	16,964	64,878,684	816,429					
1926	17,196	64,859,892	643,744					
1925	16,985	73,750,950	989,451					
1924	27,213	82,652,945	1,155,729					
1923	27,851	83,494,009	1,685,439					
1922	26,897	76,981,743	1,803,632					
1921	25,614	60,104,438	1,069,136					
1920	28,022	83,954,352	2,495,207					

For footnotes see p. 138.

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

MISSOURI

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,826	$1,618,768						
Under 1 (est.)	119	60,459	$616	$821			$205	
1 under 2 [1] (est.)	12,127	19,136,808						
1 under 2 (est.)	10,130	17,446,850	28,407	37,876			9,469	
2 under 3 [1] (est.)	9,649	23,753,779						
2 under 3 (est.)	7,112	16,756,736	64,188	85,583			21,395	
3 under 4 [1] (est.)	10,128	35,506,690						
3 under 4 (est.)	4,128	14,873,572	39,049	52,065			13,016	
4 under 5 [1] (est.)	3,272	14,182,273						
4 under 5 (est.)	5,985	26,753,496	60,733	80,979			20,246	
5 under 6 [1]	657	3,572,402						
5 under 6	4,312	23,570,099	79,319	104,576			25,257	
6 under 7 [1]	318	2,058,244						
6 under 7	2,767	17,892,688	80,186	101,906			21,720	
7 under 8 [1]	230	1,715,407						
7 under 8	1,967	14,685,214	75,953	98,132			22,179	
8 under 9 [1]	182	1,542,830						
8 under 9	1,465	12,408,998	77,115	96,072			18,957	
9 under 10 [1]	151	1,435,147						
9 under 10	1,116	10,582,083	75,309	93,779			18,470	
10 under 11	894	9,373,639	73,061	87,148	$4,216		18,303	
11 under 12	733	8,405,549	78,512	85,200	10,806		17,494	
12 under 13	636	7,945,456	86,716	89,005	16,126		18,415	
13 under 14	529	7,135,439	84,642	83,999	18,363		17,720	
14 under 15	419	6,063,370	79,586	73,616	20,607		14,637	
15 under 20	1,376	23,695,630	429,702	347,384	168,140		85,822	
20 under 25	716	15,948,372	437,418	254,848	244,630		62,060	
25 under 30	447	12,170,751	450,513	204,083	296,530		50,100	
30 under 40	440	15,133,205	747,906	264,663	545,629	$11,185	65,066	$8,505
40 under 50	234	10,412,291	657,519	170,180	508,604	28,945	37,679	12,531
50 under 60	141	7,703,056	599,370	126,328	474,571	35,454	23,379	13,604
60 under 70	78	5,058,885	463,664	66,746	347,413	63,196	10,234	3,457
70 under 80	47	3,498,974	355,893	50,859	301,732	19,443	8,535	7,606
80 under 90	40	3,380,396	372,202	46,022	307,289	34,930	8,702	7,337
90 under 100	18	1,701,287	201,400	20,798	144,813	40,902	2,858	2,255
100 under 150	70	8,232,543	1,048,019	84,515	757,173	244,572	11,188	27,053
150 under 200	20	3,453,634	465,112	19,043	352,500	110,633	2,914	14,150
200 under 250	7	1,536,009	222,607	2,888	149,173	74,054	501	3,007
250 under 300	8	2,241,915	318,613	10,303	154,588	154,682	828	132
300 under 400	6	1,966,510	292,025	10,002	168,779	119,476	1,218	5,014
400 under 500	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
500 under 750	4	(2)	(2)	(2)	(2)	(2)	(2)	(2)
750 under 1,000	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,000 under 1,500	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		5,038,733	705,020	26,786	210,225	469,536	1,527	
Total	85,507	419,648,187	8,750,375	2,876,205	5,201,907	1,407,008	630,094	104,651
Summary for preceding years: [3]								
1929	98,367	558,127,649	16,416,897					
1928	99,295	563,951,553	18,910,977					
1927	96,407	501,495,130	13,738,256					
1926	99,509	512,801,163	13,496,872					
1925	109,059	533,836,188	14,246,816					
1924	186,784	632,532,962	12,373,492					
1923	192,282	605,275,520	13,085,218					
1922	173,728	526,387,658	15,972,706					
1921	172,519	499,911,004	14,660,351					
1920	162,199	548,130,178	21,877,701					

For footnotes see p. 138.

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

MONTANA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	183	$107,154						
Under 1 (est.)	22	12,704	$75	$99			$24	
1 under 2 [1] (est.)	992	1,641,673						
1 under 2 (est.)	2,192	3,775,877	5,989	7,985			1,996	
2 under 3 [1] (est.)	896	2,174,228						
2 under 3 (est.)	1,629	3,835,239	14,844	19,792			4,948	
3 under 4 [1] (est.)	1,327	4,740,574						
3 under 4 (est.)	760	2,732,314	7,516	10,022			2,506	
4 under 5 [1] (est.)	590	2,576,135						
4 under 5 (est.)	940	4,201,878	8,848	11,798			2,950	
5 under 6 [1]	106	572,242						
5 under 6	579	3,173,417	10,421	13,388			2,967	
6 under 7 [1]	32	206,227						
6 under 7	407	2,633,253	11,589	14,094			2,505	
7 under 8 [1]	19	141,002						
7 under 8	214	1,598,895	8,994	10,723			1,729	
8 under 9 [1]	13	110,054						
8 under 9	150	1,268,661	8,707	10,212			1,505	
9 under 10 [1]	13	123,723						
9 under 10	98	926,517	7,374	8,658			1,284	
10 under 11	95	997,478	8,952	9,942	$455		1,445	
11 under 12	71	816,225	7,559	7,707	1,062		1,210	
12 under 13	46	573,049	6,671	6,449	1,126		904	
13 under 14	45	606,429	8,301	8,099	1,528		1,326	
14 under 15	30	432,577	6,506	5,869	1,452		815	
15 under 20	90	1,553,345	30,610	23,652	10,920		3,962	
20 under 25	31	685,030	19,824	10,819	10,299		1,294	
25 under 30	23	620,450	22,468	8,427	14,939		898	
30 under 40	12	392,715	18,220	5,456	13,425		661	
40 under 50	5	220,285	13,472	3,640	11,268	$49	544	$941
50 under 60	7	384,319	28,817	3,481	24,999	509	172	
60 under 70	4	250,809	24,333	2,705	14,073	7,570	15	
70 under 80	2	154,325	14,129	957	10,065	3,786	679	311
80 under 90	6	517,768	70,736	15,598	45,623	10,462	636	
90 under 100	1	(2)	(2)	(2)	(2)			(2)
100 under 150	4	(2)	(2)	(2)	(2)	(2)	(2)	
150 under 200	1	(2)	(2)		(2)			
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		738,664	96,340	8,779	74,270	17,731	1,021	3,419
Total	11,635	45,495,235	461,295	228,351	235,504	40,107	37,996	4,671
Summary for preceding years: [3]								
1929	17,067	71,397,232	$1,019,300					
1928	17,112	72,908,121	1,298,024					
1927	18,651	69,654,023	867,944					
1926	16,191	59,289,994	561,833					
1925	19,239	66,825,486	580,196					
1924	44,011	107,241,911	731,111					
1923	42,809	99,255,947	721,406					
1922	38,044	83,903,851	1,029,195					
1921	36,907	81,527,662	1,051,863					
1920	45,557	109,348,194	2,033,190					

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

NEBRASKA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	1,283	$734,822						
Under 1 (est.)	71	39,670	$419	$558			$139	
1 under 2[1] (est.)	2,988	4,646,708						
1 under 2 (est.)	3,009	5,217,126	9,045	12,061			3,016	
2 under 3[1] (est.)	3,282	8,195,673						
2 under 3 (est.)	2,288	5,430,451	21,306	28,408			7,102	
3 under 4[1] (est.)	3,749	13,146,616						
3 under 4 (est.)	1,437	5,168,484	15,154	20,206			5,052	
4 under 5[1] (est.)	1,306	5,693,472						
4 under 5 (est.)	2,282	10,214,689	23,587	31,448			7,861	
5 under 6[1]	205	1,107,638						
5 under 6	1,514	8,261,399	29,222	37,268			8,046	
6 under 7[1]	95	609,642						
6 under 7	900	5,817,257	26,332	32,651			6,319	
7 under 8[1]	60	451,136						
7 under 8	593	4,428,639	25,728	30,991			5,263	
8 under 9[1]	32	269,744						
8 under 9	406	3,433,664	23,248	27,661			4,413	
9 under 10[1]	25	238,321						
9 under 10	322	3,054,697	23,592	28,115			4,523	
10 under 11	231	2,420,605	22,016	24,647	$1,288		3,919	
11 under 12	192	2,204,993	22,929	24,480	2,819		4,370	
12 under 13	155	1,930,083	24,232	24,295	3,802		3,865	
13 under 14	106	1,427,485	20,612	20,709	3,583		3,680	
14 under 15	104	1,514,172	25,192	24,232	5,233		4,273	
15 under 20	276	4,698,717	96,943	80,648	31,383		15,088	
20 under 25	141	3,131,706	92,795	62,231	47,626		17,062	
25 under 30	91	2,516,516	103,201	56,327	61,740		14,866	
30 under 40	67	2,332,596	124,670	48,802	85,784	$35	9,120	$831
40 under 50	21	948,924	61,317	20,828	49,593	616	5,040	4,680
50 under 60	9	497,770	45,972	13,967	33,488		1,483	
60 under 70	8	516,736	47,266	7,732	41,197		1,663	
70 under 80	10	745,972	72,058	8,956	54,203	15,808	1,129	5,780
80 under 90	3	249,258	29,651	5,203	16,803	8,339	694	
90 under 100	1	(2)	(2)	(2)	(2)		(2)	
100 under 150	3	355,039	40,854	2,916	12,543	25,986	591	
150 under 200	2	336,249	50,752	390	50,569		207	
200 under 250								
250 under 300								
300 under 400	2	643,435	97,371		73,906	23,813	348	
400 under 500								
500 under 750	2	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped[2]		1,304,739	205,846	4,210	146,013	56,366	743	
Total	27,271	113,934,843	1,381,310	679,940	721,573	130,963	139,875	11,291
Summary for preceding years:[3]								
1929	30,962	140,322,452	1,919,473					
1928	31,426	139,471,054	2,109,341					
1927	32,170	130,131,079	1,427,747					
1926	33,532	134,153,838	1,381,307					
1925	35,661	141,877,975	1,732,535					
1924	66,512	189,371,665	1,848,121					
1923	70,545	195,152,562	2,534,257					
1922	67,503	177,969,193	3,165,433					
1921	71,853	179,905,513	3,328,145					
1920	97,729	306,362,700	8,363,305					

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

NEVADA

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

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

NEW HAMPSHIRE

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	720	$439,652						
Under 1 (est.)	35	18,638	$146	$195			$49	
1 under 2 [1] (est.)	2,228	3,437,366						
1 under 2 (est.)	1,518	2,632,335	4,373	5,831			1,458	
2 under 3 [1] (est.)	1,791	4,412,731						
2 under 3 (est.)	1,069	2,534,283	9,114	12,151			3,037	
3 under 4 [1] (est.)	1,702	5,942,570						
3 under 4 (est.)	567	2,024,835	5,884	7,846			1,962	
4 under 5 [1] (est.)	625	2,760,474						
4 under 5 (est.)	805	3,633,864	8,794	11,725			2,931	
5 under 6 [1]	186	1,010,038						
5 under 6	589	3,207,022	13,717	16,721			3,004	
6 under 7 [1]	76	493,168						
6 under 7	376	2,422,334	9,878	12,309			2,431	
7 under 8 [1]	53	397,185						
7 under 8	293	2,192,337	11,017	13,403			2,386	
8 under 9 [1]	32	270,699						
8 under 9	199	1,687,779	9,884	11,988			2,104	
9 under 10 [1]	39	368,934						
9 under 10	188	1,781,680	11,878	14,059			2,181	
10 under 11	132	1,386,740	9,483	10,366	$648		1,531	
11 under 12	83	950,378	7,227	7,303	1,198		1,274	
12 under 13	77	962,929	9,742	9,120	1,925		1,303	
13 under 14	56	754,052	7,294	6,645	1,945		1,296	
14 under 15	61	879,300	10,596	8,944	2,906		1,254	
15 under 20	182	3,147,530	54,516	39,407	22,311		7,202	
20 under 25	75	1,668,039	43,685	21,798	25,490		3,003	
25 under 30	55	1,507,823	54,401	20,110	37,301		3,010	
30 under 40	40	1,417,300	70,853	21,037	54,168	$266	4,618	
40 under 50	28	1,238,484	80,656	18,900	58,192	7,023	3,068	$391
50 under 60	15	825,949	61,436	8,122	46,889	8,930	1,301	1,204
60 under 70	6	399,693	31,468	7,098	28,426	4,565	1,184	7,437
70 under 80	5	383,135	35,977	1,903	22,940	11,727	593	
80 under 90	4	344,925	42,067	6,991	27,311	9,252	1,487	
90 under 100	2	181,788	18,539		16,275	2,420	112	44
100 under 150	11	1,292,174	172,326	13,930	147,469	12,840	914	999
150 under 200	3	[2]	[2]	[2]	[2]		[2]	[2]
200 under 250								
250 under 300								
300 under 400								
400 under 500	1	[2]	[2]		[2]	[2]		
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		1,006,576	157,113	4,268	133,123	21,770	496	1,552
Total	13,927	60,014,739	952,064	312,170	628,517	78,793	55,789	11,627
Summary for preceding years: [3]								
1929	14,341	74,306,913	1,734,828					
1928	14,132	72,610,266	1,991,854					
1927	14,484	70,560,949	1,824,931					
1926	15,276	66,743,817	1,201,298					
1925	16,413	70,117,771	1,218,822					
1924	31,532	94,132,914	1,377,393					
1923	36,876	104,852,122	1,643,150					
1922	31,787	85,577,058	2,133,631					
1921	32,410	82,352,496	1,759,290					
1920	35,983	100,431,539	2,720,793					

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

NEW JERSEY

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	4,155	$2,424,095						
Under 1 (est.)	619	344,103	$2,847	$3,796			$949	
1 under 2 [1] (est.)	16,029	25,260,641						
1 under 2 (est.)	22,412	38,943,120	66,824	89,099			22,275	
2 under 3 [1] (est.)	18,115	44,886,151						
2 under 3 (est.)	21,504	51,473,931	195,757	261,010			65,253	
3 under 4 [1] (est.)	21,953	77,592,848						
3 under 4 (est.)	12,109	43,263,497	139,618	186,157			46,539	
4 under 5 [1] (est.)	8,916	38,729,399						
4 under 5 (est.)	16,136	72,188,967	165,519	220,692			55,173	
5 under 6 [1]	1,374	7,432,121						
5 under 6	11,100	60,507,119	198,647	261,167			62,520	
6 under 7 [1]	624	4,031,119						
6 under 7	6,919	44,738,448	194,697	250,484			55,787	
7 under 8 [1]	377	2,829,143						
7 under 8	4,802	35,862,617	189,313	240,202			50,889	
8 under 9 [1]	305	2,579,348						
8 under 9	3,459	29,292,644	182,564	228,341			45,777	
9 under 10 [1]	245	2,333,954						
9 under 10	2,665	25,279,673	184,734	231,475			46,741	
10 under 11	2,075	21,731,281	175,391	206,868	$9,914		41,391	
11 under 12	1,623	18,664,014	185,765	204,520	24,739		43,494	
12 under 13	1,292	16,132,777	174,562	183,359	32,287		41,084	
13 under 14	1,118	15,104,479	191,482	196,733	39,209		44,460	
14 under 15	843	12,220,084	170,847	166,845	42,017		38,015	
15 under 20	2,822	48,462,144	909,548	759,533	337,366		187,351	
20 under 25	1,428	31,810,172	921,828	590,328	490,637		159,137	
25 under 30	759	20,705,214	792,412	399,099	507,611		114,298	
30 under 40	876	30,146,999	1,552,002	603,665	1,084,499	$28,794	151,271	$13,685
40 under 50	392	17,406,875	1,131,272	326,308	857,785	53,041	73,295	32,567
50 under 60	245	13,348,643	1,061,511	249,007	812,976	65,163	46,353	19,282
60 under 70	134	8,646,509	780,555	144,149	597,968	89,122	23,834	26,850
70 under 80	110	8,219,548	844,314	152,459	676,330	78,144	27,159	35,460
80 under 90	82	6,965,116	787,643	128,216	586,078	122,931	16,961	32,621
90 under 100	51	4,835,719	542,659	55,600	457,517	71,717	8,687	33,488
100 under 150	139	16,515,765	2,223,573	241,727	1,816,297	247,261	28,698	53,014
150 under 200	48	8,496,305	1,204,691	79,861	982,663	220,641	10,094	68,380
200 under 250	32	7,076,250	1,053,119	48,010	805,751	239,854	5,034	35,462
250 under 300	18	4,895,110	745,129	49,640	623,613	135,836	3,881	60,079
300 under 400	7	2,579,824	433,650	33,063	311,783	92,233	2,620	809
400 under 500	7	3,066,396	504,435	14,481	371,726	118,752	524	
500 under 750	9	5,301,356	805,404	12,348	473,336	323,755	1,111	2,924
750 under 1,000	3	2,418,017	371,024	6,878	213,904	152,925	497	2,186
1,000 under 1,500	7	8,016,543	1,462,579	8,159	1,304,461	150,290	182	149
1,500 under 2,000	1	[2]	[2]	[2]	[2]		[2]	
2,000 under 3,000	3	[2]	[2]	[2]	[2]	[2]	[2]	
3,000 under 4,000								
4,000 under 5,000								
5,000 and over	1	[2]	[2]	[2]	[2]	[2]	[2]	
Classes grouped [3]		13,974,771	2,673,325	29,538	2,464,093	180,725	1,031	
Total	187,943	956,732,849	23,219,240	6,862,817	15,924,560	2,371,184	1,522,365	416,956
Summary for preceding years: [4]								
1929	195,772	1,212,423,226	43,956,017					
1928	196,681	1,241,411,359	51,889,941					
1927	195,467	1,117,398,064	38,911,894					
1926	176,320	1,032,297,571	32,858,092					
1925	150,874	943,672,751	32,383,155					
1924	299,904	1,177,421,081	31,941,148					
1923	293,503	1,050,741,177	30,552,642					
1922	301,834	1,032,262,375	40,982,616					
1921	269,096	856,856,058	33,258,294					
1920	296,989	977,853,627	43,275,477					

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

NEW MEXICO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	294	$172,677						
Under 1 (est.)								
1 under 2 [1] (est.)	682	1,047,392						
1 under 2 (est.)	660	1,151,161	$1,931	$2,575			$644	
2 under 3 [1] (est.)	571	1,415,651						
2 under 3 (est.)	697	1,671,382	5,971	7,962			1,991	
3 under 4 [1] (est.)	751	2,621,701						
3 under 4 (est.)	485	1,714,474	5,793	7,723			1,930	
4 under 5 [1] (est.)	243	1,059,032						
4 under 5 (est.)	623	2,789,613	8,457	11,275			2,818	
5 under 6 [1]	32	172,094						
5 under 6	389	2,133,605	9,548	12,141			2,593	
6 under 7 [1]	18	116,284						
6 under 7	236	1,526,087	8,918	10,772			1,854	
7 under 8 [1]	9	66,594						
7 under 8	142	1,052,701	7,673	9,059			1,386	
8 under 9 [1]	11	92,698						
8 under 9	98	829,752	8,417	9,602			1,185	
9 under 10 [1]	7	66,083						
9 under 10	79	748,602	7,293	8,197			904	
10 under 11	43	450,057	4,963	5,246	$199		482	
11 under 12	45	514,989	6,594	6,797	651		854	
12 under 13	28	345,847	3,987	3,787	631		431	
13 under 14	25	336,999	5,806	5,377	869		440	
14 under 15	19	274,354	5,422	5,100	926		604	
15 under 20	49	832,680	18,562	14,550	5,365		1,353	
20 under 25	23	522,268	17,574	10,204	8,260		890	
25 under 30	9	248,419	10,722	5,125	6,283		686	
30 under 40	9	325,384	21,447	10,846	11,840		1,239	
40 under 50	7	317,727	21,476	5,961	16,896		881	$500
50 under 60								
60 under 70	2	(2)	(2)	(2)	(2)	(2)	(2)	
70 under 80								
80 under 90								
90 under 100	1	(2)	(2)	(2)	(2)		(2)	
100 under 150	1	(2)	(2)	(2)	(2)		(2)	(2)
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		354,664	41,905	3,261	31,998	$7,488	90	752
Total	6,288	24,970,971	222,459	155,560	83,918	7,488	23,255	1,252
Summary for preceding years: [3]								
1929	6,874	30,875,636	299,882					
1928	6,686	29,995,501	464,430					
1927	6,462	26,288,148	283,403					
1926	6,513	24,631,507	227,471					
1925	7,203	23,994,717	178,762					
1924	11,595	31,951,117	223,842					
1923	12,202	32,667,610	337,354					
1922	11,553	28,982,814	383,750					
1921	11,780	27,838,165	351,629					
1920	13,656	36,923,120	612,573					

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

NEW YORK

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	19,014	$10,912,092						
Under 1 (est.)	1,535	901,915	$7,398	$9,863			$2,465	
1 under 2 [1] (est.)	78,306	123,342,973						
1 under 2 (est.)	79,207	137,716,417	232,241	309,655			77,414	
2 under 3 [1] (est.)	72,383	179,139,084						
2 under 3 (est.)	74,754	178,880,165	698,497	931,329			232,832	
3 under 4 [1] (est.)	82,449	288,837,897						
3 under 4 (est.)	41,755	148,318,002	537,180	716,240			179,060	
4 under 5 [1] (est.)	29,357	127,770,823						
4 under 5 (est.)	54,849	245,728,754	622,140	829,521			207,381	
5 under 6 [1]	4,606	24,867,895						
5 under 6	38,089	207,688,808	733,739	960,433			226,694	
6 under 7 [1]	2,142	13,865,495						
6 under 7	24,858	160,749,512	757,626	971,373			213,747	
7 under 8 [1]	1,453	10,858,663						
7 under 8	17,922	134,007,359	758,526	961,399			202,873	
8 under 9 [1]	1,166	9,882,767						
8 under 9	12,592	106,679,985	719,414	899,759			180,345	
9 under 10 [1]	1,009	9,580,386						
9 under 10	10,259	97,355,441	767,969	968,400			200,431	
10 under 11	7,991	83,726,868	721,916	859,638	$40,340		178,062	
11 under 12	6,615	75,932,766	768,253	847,301	97,968		177,016	
12 under 13	5,211	65,059,113	750,764	789,804	130,356		169,396	
13 under 14	4,396	59,286,104	771,372	793,498	154,708		176,834	
14 under 15	3,829	55,499,257	810,707	799,054	191,566		179,913	
15 under 20	12,126	208,723,352	4,090,064	3,448,596	1,457,806		816,338	
20 under 25	6,526	145,565,693	4,287,532	2,752,978	2,240,269		705,715	
25 under 30	3,952	108,029,935	4,308,704	2,222,885	2,661,686		575,867	
30 under 40	4,521	155,835,934	8,146,880	3,222,415	5,686,198	$122,097	733,221	$150,609
40 under 50	2,449	108,917,401	8,096,571	2,232,503	6,171,830	312,517	445,375	174,904
50 under 60	1,501	82,051,417	6,627,053	1,615,770	5,031,605	461,271	264,662	216,931
60 under 70	1,025	66,172,211	6,196,567	1,281,838	4,688,069	621,374	193,334	201,380
70 under 80	710	53,083,155	5,386,044	852,057	4,107,673	777,777	130,865	220,598
80 under 90	498	42,193,199	4,834,901	772,169	3,758,883	546,879	96,665	146,365
90 under 100	388	36,709,540	4,295,049	574,919	3,370,256	598,988	65,604	183,510
100 under 150	1,018	123,500,167	16,276,602	1,915,531	12,737,004	2,604,567	192,205	788,295
150 under 200	390	67,164,846	9,915,478	929,083	7,620,605	1,759,462	76,076	317,596
200 under 250	208	45,783,877	7,034,061	585,335	5,422,803	1,317,011	44,353	246,735
250 under 300	111	30,120,654	4,972,109	477,010	4,042,257	715,834	25,610	237,382
300 under 400	139	47,664,802	7,619,819	435,793	6,126,781	1,452,338	20,809	374,284
400 under 500	71	31,522,230	5,000,287	190,654	3,378,086	1,481,082	8,897	40,638
500 under 750	87	52,644,559	8,672,895	274,913	6,704,428	1,918,249	14,855	209,840
750 under 1,000	33	28,391,112	4,562,541	111,836	3,409,705	1,106,724	2,896	62,828
1,000 under 1,500	38	47,217,976	8,467,031	299,421	6,733,626	1,492,718	6,054	52,680
1,500 under 2,000	8	13,550,030	2,237,809	105,673	2,116,085	329,500	1,548	311,901
2,000 under 3,000	10	24,392,591	4,186,227	67,414	3,694,557	682,638	662	257,720
3,000 under 4,000	2	7,359,305	1,613,072	195,947	1,454,411	481	716	37,051
4,000 under 5,000	3	12,750,520	2,321,915		1,983,887	338,248	220	
5,000 and over	5	93,197,059	14,701,940	255,451	7,515,206	6,931,779	496	
Total	711,566	4,189,130,106	163,508,893	36,467,458	112,728,654	25,571,534	7,027,506	4,231,247
Summary for preceding years: [3]								
1929	757,835	6,253,465,699	396,687,348					
1928	780,418	6,458,089,207	451,606,998					
1927	766,974	5,398,451,005	305,210,059					
1926	753,044	4,984,020,281	247,164,324					
1925	751,941	4,903,288,994	252,157,834					
1924	1,215,640	5,144,766,182	236,774,567					
1923	1,221,654	4,565,314,898	192,311,565					
1922	1,102,748	4,110,588,989	273,960,079					
1921	1,066,637	3,617,757,104	210,768,379					
1920	1,047,634	4,030,623,696	286,607,280					

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

NORTH CAROLINA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,664	$962,244						
Under 1 (est.)	26	17,438	$137	$184			$47	
1 under 2 [1] (est.)	5,098	7,765,596						
1 under 2 (est.)	2,580	4,458,055	9,245	12,326			3,081	
2 under 3 [1] (est.)	3,266	8,152,475						
2 under 3 (est.)	1,424	3,380,473	12,822	17,095			4,273	
3 under 4 [1] (est.)	3,907	13,561,670						
3 under 4 (est.)	785	2,830,562	8,362	11,149			2,787	
4 under 5 [1] (est.)	1,277	5,572,614						
4 under 5 (est.)	1,254	5,624,757	11,914	15,885			3,971	
5 under 6 [1]	244	1,321,635						
5 under 6	820	4,475,342	13,248	17,333			4,085	
6 under 7 [1]	136	879,638						
6 under 7	524	3,383,809	15,602	19,279			3,677	
7 under 8 [1]	83	616,235						
7 under 8	371	2,771,083	12,634	16,587			3,953	
8 under 9 [1]	66	562,967						
8 under 9	246	2,082,149	10,671	13,952			3,281	
9 under 10 [1]	66	617,056						
9 under 10	199	1,885,675	13,049	16,042			2,993	
10 under 11	175	1,844,124	12,320	14,415	$845		2,940	
11 under 12	133	1,519,778	10,427	10,825	1,838		2,236	
12 under 13	103	1,283,080	10,671	10,584	2,530		2,443	
13 under 14	103	1,390,306	14,197	13,507	3,578		2,888	
14 under 15	68	988,730	10,239	9,769	3,413		2,943	
15 under 20	230	3,949,310	61,400	44,471	27,063		10,134	
20 under 25	104	2,316,874	61,787	34,508	36,404		9,125	
25 under 30	72	1,977,810	68,570	26,510	48,177		6,117	
30 under 40	79	2,739,795	118,548	28,894	100,996	$1,202	6,587	$5,957
40 under 50	24	1,060,508	70,256	20,005	53,888	819	4,456	
50 under 60	12	663,269	49,970	6,109	38,892	7,314	2,345	
60 under 70	17	1,103,796	97,894	10,889	85,637	2,766	1,398	
70 under 80	11	832,074	84,947	6,736	60,949	19,808	1,908	638
80 under 90	7	588,392	56,732	894	55,500	3,642	304	3,000
90 under 100	5	461,686	46,060	3,529	45,996	3,421	538	6,348
100 under 150	18	2,243,814	265,737	8,537	188,179	71,810	667	2,122
150 under 200	6	1,008,432	110,764	580	73,478	36,936	230	
200 under 250	2	442,356	67,947	5,759	47,364	15,310	486	
250 under 300	2	543,757	78,383	291	48,797	29,332	37	
300 under 400	2	734,774	120,880		105,223	15,657		
400 under 500	2	905,394	144,079		164,396	2	220	20,099
500 under 750	2	1,116,281	207,141	1,328	204,576	1,250	13	
750 under 1,000	2	[2]	[2]		[2]	[2]	[2]	
1,000 under 1,500	1	[2]	[2]		[2]	[2]	[2]	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,988,671	549,929		512,634	37,550	255	
Total	25,216	103,624,484	2,426,562	397,972	1,910,353	246,819	90,418	38,164
Summary for preceding years: [3]								
1929	28,860	130,352,897	3,282,957					
1928	30,997	161,039,786	6,051,641					
1927	33,398	155,916,827	4,519,870					
1926	35,332	153,231,981	3,398,245					
1925	38,740	161,623,754	3,178,767					
1924	63,864	200,888,953	3,777,873					
1923	68,191	206,638,618	4,767,257					
1922	58,009	171,929,259	4,908,611					
1921	44,161	127,992,951	3,760,499					
1920	47,342	163,799,837	9,620,675					

For footnotes see p. 138.

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

NORTH DAKOTA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	694	$401,167						
Under 1 (est.)	6	3,795	$40	$54			$14	
1 under 2 [1] (est.)	1,615	2,471,718						
1 under 2 (est.)	881	1,528,894	2,404	3,205			801	
2 under 3 [1] (est.)	1,442	3,583,613						
2 under 3 (est.)	586	1,379,126	5,423	7,231			1,808	
3 under 4 [1] (est.)	1,148	3,924,329						
3 under 4 (est.)	339	1,213,901	3,444	4,591			1,147	
4 under 5 [1] (est.)	290	1,255,843						
4 under 5 (est.)	421	1,884,246	4,056	5,408			1,352	
5 under 6 [1]	47	251,330						
5 under 6	265	1,450,801	4,509	5,790			1,281	
6 under 7 [1]	10	66,485						
6 under 7	147	946,587	3,782	4,616			834	
7 under 8 [1]	4	30,083						
7 under 8	86	644,534	3,393	4,065			672	
8 under 9 [1]	13	110,849						
8 under 9	65	553,364	3,511	4,195			684	
9 under 10 [1]	3	28,304						
9 under 10	50	468,888	3,400	4,027			627	
10 under 11	34	354,297	3,016	3,397	$137		518	
11 under 12	34	388,804	4,649	4,699	559		609	
12 under 13	14	176,327	2,514	2,538	364		388	
13 under 14	10	134,638	1,696	1,489	317		110	
14 under 15	13	188,595	2,540	2,304	652		416	
15 under 20	24	422,925	9,245	6,712	3,192		659	
20 under 25	9	197,047	6,460	4,040	2,891		471	
25 under 30	7	193,410	8,354	4,789	4,882		1,317	
30 under 40	2	71,794	4,901	2,564	2,809		472	
40 under 50	1	(2)	(2)	(2)	(2)		(2)	
50 under 60	2	(2)	(2)	(2)	(2)	(2)	(2)	
60 under 70								
70 under 80								
80 under 90								
90 under 100								
100 under 150								
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		151,298	9,367	235	8,292	$907	67	
Total	8,262	24,476,992	86,704	75,949	24,095	907	14,247	
Summary for preceding years: [3]								
1929	9,170	31,197,250	111,346					
1928	9,710	34,878,015	209,440					
1927	9,758	33,252,341	187,635					
1926	9,881	33,169,117	180,012					
1925	11,715	35,695,178	162,589					
1924	19,160	48,689,794	268,090					
1923	18,054	42,973,996	276,288					
1922	18,750	43,767,089	453,219					
1921	18,440	43,032,753	485,783					
1920	24,209	66,188,434	1,105,801					

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

OHIO

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	7,007	$4,095,596						
Under 1 (est.)	321	177,229	$1,542	$2,055			$513	
1 under 2 [1] (est.)	28,402	44,743,517						
1 under 2 (est.)	25,970	44,791,818	68,508	91,343			22,835	
2 under 3 [1] (est.)	21,218	52,114,618						
2 under 3 (est.)	16,914	39,785,354	150,264	200,352			50,088	
3 under 4 [1] (est.)	27,203	95,713,991						
3 under 4 (est.)	8,870	32,020,197	82,739	110,319			27,580	
4 under 5 [1] (est.)	8,414	36,563,352						
4 under 5 (est.)	13,766	61,648,820	131,189	174,920			43,731	
5 under 6 [1]	1,490	8,057,274						
5 under 6	9,179	50,187,843	162,629	212,627			49,998	
6 under 7 [1]	763	4,935,965						
6 under 7	5,737	37,081,290	159,800	204,880			45,080	
7 under 8 [1]	572	4,296,311						
7 under 8	4,072	30,394,368	154,848	195,909			41,061	
8 under 9 [1]	452	3,833,663						
8 under 9	2,900	24,530,876	148,931	183,147			34,216	
9 under 10 [1]	345	3,277,005						
9 under 10	2,269	21,529,998	148,826	188,077			39,251	
10 under 11	1,858	19,482,514	142,315	169,726	$9,114		36,525	
11 under 12	1,580	18,138,598	155,977	170,697	23,590		38,310	
12 under 13	1,229	15,344,052	150,859	154,749	30,324		34,214	
13 under 14	992	13,387,869	145,626	146,802	34,405		35,581	
14 under 15	852	12,340,184	151,612	142,838	42,095		33,321	
15 under 20	2,694	46,402,915	804,545	642,291	325,311		163,057	
20 under 25	1,368	30,491,555	784,115	440,488	468,273		124,646	
25 under 30	812	22,194,822	802,891	364,555	543,199		104,863	
30 under 40	873	29,952,517	1,427,039	472,112	1,079,668	$14,801	128,650	$10,892
40 under 50	460	20,377,723	1,288,966	329,323	1,023,462	39,559	69,398	33,980
50 under 60	309	16,915,798	1,298,055	263,096	1,015,928	115,295	50,595	45,669
60 under 70	178	11,495,552	1,007,864	128,646	784,994	152,322	26,473	31,625
70 under 80	112	8,316,684	827,216	103,772	642,578	131,714	17,747	33,101
80 under 90	81	6,892,912	708,106	50,463	540,364	151,292	10,828	23,185
90 under 100	60	5,692,092	641,431	61,639	525,687	94,068	11,040	28,923
100 under 150	153	18,397,939	2,355,115	163,797	2,025,061	278,619	26,052	86,310
150 under 200	46	7,786,652	1,136,392	61,970	841,119	243,690	6,563	3,824
200 under 250	16	3,538,472	466,318	2,042	264,545	213,254	1,588	11,935
250 under 300	15	4,090,444	548,498	6,122	325,970	223,140	1,670	5,064
300 under 400	15	5,171,251	942,093	67,256	823,628	53,998	2,763	26
400 under 500	10	4,665,381	775,825	17,497	696,588	97,513	2,066	33,707
500 under 750	17	10,055,204	1,544,131	42,426	1,127,530	398,624	2,674	21,775
750 under 1,000	5	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over	1	(2)	(2)			(2)		
Classes grouped [2]		19,486,919	2,565,007	29,915	585,807	2,029,371	927	79,159
Total	199,600	950,397,134	21,879,272	5,595,851	13,779,240	4,237,260	1,283,904	449,175
Summary for preceding years: [3]								
1929	215,804	1,259,571,939	43,633,678					
1928	218,479	1,302,762,001	55,393,575					
1927	222,707	1,153,756,214	35,519,337					
1926	231,196	1,146,495,871	32,839,052					
1925	224,643	1,141,453,071	30,321,360					
1924	418,048	1,403,748,590	32,061,822					
1923	463,017	1,457,696,567	33,061,877					
1922	364,988	1,138,934,714	39,310,406					
1921	367,096	1,060,027,926	33,574,094					
1920	447,998	1,407,388,003	56,285,168					

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

OKLAHOMA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,511	$875,380						
Under 1 (est.)	71	38,495	$342	$457			$115	
1 under 2 [1] (est.)	3,959	6,154,793						
1 under 2 (est.)	2,792	4,882,936	8,932	11,910			2,978	
2 under 3 [1] (est.)	3,904	9,742,602						
2 under 3 (est.)	2,443	5,789,235	21,623	28,830			7,207	
3 under 4 [1] (est.)	4,733	16,430,944						
3 under 4 (est.)	1,644	5,954,216	16,675	22,233			5,558	
4 under 5 [1] (est.)	1,387	6,003,194						
4 under 5 (est.)	2,587	11,584,929	25,210	33,612			8,402	
5 under 6 [1]	242	1,299,424						
5 under 6	1,805	9,855,755	32,950	42,509			9,559	
6 under 7 [1]	109	704,578						
6 under 7	1,095	7,094,146	32,531	40,325			7,794	
7 under 8 [1]	65	487,016						
7 under 8	771	5,745,948	33,192	40,052			6,860	
8 under 9 [1]	47	396,653						
8 under 9	567	4,811,774	33,072	39,407			6,335	
9 under 10 [1]	48	455,385						
9 under 10	404	3,828,002	32,347	37,920			5,573	
10 under 11	351	3,683,937	32,445	36,567	$1,699		5,821	
11 under 12	268	3,071,180	32,182	33,573	3,963		5,354	
12 under 13	230	2,867,053	36,092	36,440	5,642		5,990	
13 under 14	183	2,467,015	33,312	32,833	6,597		6,118	
14 under 15	122	1,766,638	26,124	24,413	5,914		4,203	
15 under 20	465	8,035,611	168,134	136,244	56,429		24,489	
20 under 25	211	4,680,348	147,092	94,387	70,745		18,040	
25 under 30	118	3,219,625	137,894	74,163	76,430		12,899	
30 under 40	162	5,601,917	321,764	136,052	201,052	$6,927	21,771	$496
40 under 50	71	3,147,682	231,335	73,744	154,161	10,758	6,583	745
50 under 60	41	2,239,119	206,371	64,619	133,968	14,762	6,465	513
60 under 70	28	1,798,169	185,744	44,121	128,982	16,913	4,067	205
70 under 80	20	1,514,011	156,821	17,089	94,753	49,176	2,718	1,479
80 under 90	14	1,174,328	153,200	29,693	98,028	28,847	2,090	1,278
90 under 100	8	767,627	95,506	14,292	64,165	17,927	836	42
100 under 150	32	3,770,233	505,445	55,893	321,278	137,222	4,917	4,031
150 under 200	6	1,017,652	133,670	6,257	69,197	58,877	661	
200 under 250	2	(2)	(2)			(2)		
250 under 300	4	1,128,069	154,650	7,195	32,942	114,531	18	
300 under 400	4	1,388,747	142,023	3,552	60,047	79,130	706	
400 under 500								
500 under 750	1	(2)	(2)		(2)	(2)		
750 under 1,000	1	(2)	(2)			(2)		
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,936,327	280,464		116,3361	164,103		
Total	32,526	157,410,693	3,416,992	1,218,382	1,702,353	699,173	194,127	8,78
Summary for preceding years: [3]								
1929	37,000	216,346,916	6,020,950					
1928	37,261	211,061,345	6,446,274					
1927	39,806	212,341,656	6,232,124					
1926	37,497	223,036,805	8,134,654					
1925	40,825	219,960,990	6,897,119					
1924	63,357	211,271,658	3,794,477					
1923	70,189	221,293,177	3,909,926					
1922	72,063	217,555,604	6,414,336					
1921	69,381	191,816,067	4,206,507					
1920	81,785	295,790,791	13,548,211					

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

OREGON

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	491	$274,011						
Under 1 (est.)	44	22,572	$168	$224			$56	
1 under 2 [1] (est.)	3,168	5,268,753						
1 under 2 (est.)	3,926	6,795,233	10,959	14,613			3,654	
2 under 3 [1] (est.)	2,781	6,837,880						
2 under 3 (est.)	2,585	6,079,815	22,999	30,665			7,666	
3 under 4 [1] (est.)	3,199	11,279,002						
3 under 4 (est.)	1,401	5,057,761	12,750	17,000			4,250	
4 under 5 [1] (est.)	1,421	6,146,241						
4 under 5 (est.)	2,047	9,175,245	20,497	27,329			6,832	
5 under 6 [1]	130	703,017						
5 under 6	1,363	7,448,132	25,211	32,515			7,304	
6 under 7 [1]	46	296,039						
6 under 7	829	5,370,662	25,629	31,882			6,253	
7 under 8 [1]	36	267,292						
7 under 8	548	4,102,602	22,665	27,988			5,323	
8 under 9 [1]	21	178,164						
8 under 9	387	3,284,069	22,139	26,882			4,743	
9 under 10 [1]	19	181,289						
9 under 10	294	2,784,046	23,269	28,660			5,391	
10 under 11	219	2,294,289	20,591	23,364	$1,045		3,818	
11 under 12	169	1,946,691	21,066	22,779	2,546		4,259	
12 under 13	150	1,870,564	23,093	23,846	3,678		4,431	
13 under 14	117	1,575,100	20,358	20,221	3,982		3,845	
14 under 15	79	1,146,156	17,551	16,489	4,225		3,163	
15 under 20	236	4,073,300	84,378	70,255	29,037		14,914	
20 under 25	131	2,912,867	89,311	58,668	43,335		12,692	
25 under 30	65	1,792,437	73,663	37,831	44,549		8,717	
30 under 40	74	2,530,763	130,423	51,477	90,432	$77	11,183	$380
40 under 50	27	1,207,373	80,759	20,657	60,408	3,015	3,068	253
50 under 60	21	1,165,712	93,944	21,132	63,180	13,360	628	3,100
60 under 70	8	516,617	53,376	11,620	35,677	7,139	1,060	
70 under 80	4	303,789	34,336	7,740	25,157	2,456	1,017	
80 under 90	4	337,841	36,789	7,735	32,676	1,445	531	4,536
90 under 100	2	191,727	26,184	3,246	11,592	11,510	164	
100 under 150	4	(2)	(2)	(2)	(2)	(2)	(2)	(2)
150 under 200	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		659,056	81,578	5,507	20,262	55,824	15	
Total	26,047	106,076,107	1,073,686	640,325	471,781	94,826	124,977	8,269
Summary for preceding years: [3]								
1929	28,194	129,360,587	1,663,775					
1928	29,333	132,829,673	2,387,276					
1927	33,903	140,739,425	1,920,597					
1926	30,955	135,030,190	2,175,322					
1925	32,542	132,022,718	1,787,992					
1924	66,669	189,884,373	2,025,068					
1923	69,123	189,854,013	2,891,804					
1922	61,879	161,226,232	4,239,789					
1921	62,804	159,574,639	4,951,580					
1920	67,640	193,652,281	6,649,011					

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

PENNSYLVANIA

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

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

RHODE ISLAND

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	711	$396,090						
Under 1 (est.)	71	38,406	$333	$444			$111	
1 under 2 [1] (est.)	2,649	4,154,451						
1 under 2 (est.)	2,240	3,902,668	6,460	8,612			2,152	
2 under 3 [1] (est.)	2,540	6,248,487						
2 under 3 (est.)	2,537	6,105,843	24,222	32,297			8,075	
3 under 4 [1] (est.)	2,500	8,697,724						
3 under 4 (est.)	1,500	5,309,701	21,062	28,082			7,020	
4 under 5 [1] (est.)	1,039	4,528,484						
4 under 5 (est.)	1,792	8,033,691	20,694	27,592			6,898	
5 under 6 [1]	243	1,311,893						
5 under 6	1,232	6,716,503	22,852	29,726			6,874	
6 under 7 [1]	118	763,544						
6 under 7	823	5,325,965	22,863	29,764			6,901	
7 under 8 [1]	82	611,703						
7 under 8	561	4,204,445	22,762	28,260			5,498	
8 under 9 [1]	58	489,590						
8 under 9	409	3,468,329	21,555	26,869			5,314	
9 under 10 [1]	50	477,871						
9 under 10	366	3,481,863	27,294	33,166			5,872	
10 under 11	260	2,725,397	20,054	23,309	$1,300		4,555	
11 under 12	238	2,734,919	25,273	27,204	3,545		5,476	
12 under 13	209	2,611,324	27,149	27,516	5,172		5,539	
13 under 14	179	2,414,723	26,552	25,962	6,194		5,604	
14 under 15	148	2,143,076	29,345	27,468	7,266		5,389	
15 under 20	468	8,073,503	147,640	114,941	56,840		24,141	
20 under 25	254	5,625,125	149,754	83,356	86,098		19,700	
25 under 30	134	3,662,096	138,436	54,665	95,413		11,642	
30 under 40	157	5,380,719	261,667	96,182	191,729	$6,135	17,738	$8,641
40 under 50	80	3,590,587	224,111	50,026	173,404	13,732	8,429	4,622
50 under 60	58	3,153,272	233,528	36,269	184,373	21,214	6,805	1,523
60 under 70	31	2,000,349	170,960	25,146	151,245	9,556	4,340	10,647
70 under 80	19	1,393,254	140,261	23,563	124,720	1,303	2,022	7,303
80 under 90	15	1,282,764	137,285	8,563	111,276	22,333	787	4,100
90 under 100	12	1,136,697	130,185	10,346	121,318	4,336	1,559	4,256
100 under 150	48	5,622,638	726,108	53,880	609,673	85,834	5,143	18,136
150 under 200	17	2,885,254	409,676	23,126	404,922	18,969	1,112	36,229
200 under 250	6	1,360,465	182,315	139	85,833	96,860	267	250
250 under 300	2	593,258	106,645	5,203	101,972		530	
300 under 400	3	1,034,393	173,070	2,436	181,731	80	841	10,336
400 under 500	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)
500 under 750								
750 under 1,000								
1,000 under 1,500	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,880,299	464,415	39	328,478	139,251	6	3,347
Total	23,862	136,571,363	4,114,526	958,151	3,032,502	419,603	186,340	109,390
Summary for preceding years: [3]								
1929	26,481	184,531,178	7,851,363					
1928	25,801	176,225,164	8,093,013					
1927	25,184	157,464,733	6,332,169					
1926	26,362	155,050,974	5,545,787					
1925	29,123	160,955,280	5,817,977					
1924	48,792	191,556,190	6,722,491					
1923	66,965	214,749,602	6,658,089					
1922	50,076	171,409,669	9,351,580					
1921	48,057	157,568,411	9,236,328					
1920	53,128	180,303,990	11,685,163					

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

SOUTH CAROLINA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	831	$498,310						
Under 1 (est.)	28	18,278	$161	$215			$54	
1 under 2 [1] (est.)	2,131	3,275,543						
1 under 2 (est.)	1,132	1,941,617	3,071	4,095			1,024	
2 under 3 [1] (est.)	2,006	5,021,002						
2 under 3 (est.)	863	2,053,868	7,801	10,402			2,601	
3 under 4 [1] (est.)	1,707	5,898,122						
3 under 4 (est.)	484	1,717,803	5,618	7,490			1,872	
4 under 5 [1] (est.)	550	2,392,694						
4 under 5 (est.)	642	2,871,214	6,196	8,260			2,064	
5 under 6 [1]	109	584,142						
5 under 6	442	2,419,045	7,466	9,645			2,179	
6 under 7 [1]	43	281,023						
6 under 7	271	1,749,043	7,120	9,111			1,991	
7 under 8 [1]	37	274,858						
7 under 8	186	1,390,642	7,181	9,092			1,911	
8 under 9 [1]	25	210,251						
8 under 9	127	1,072,886	6,311	7,669			1,358	
9 under 10 [1]	25	238,811						
9 under 10	96	911,363	6,770	8,055			1,285	
10 under 11	81	851,374	5,955	6,923	$406		1,374	
11 under 12	54	621,251	5,276	5,589	810		1,123	
12 under 13	42	522,082	4,636	4,573	999		936	
13 under 14	42	563,172	7,448	7,255	1,431		1,238	
14 under 15	32	463,783	6,716	6,157	1,595		1,036	
15 under 20	86	1,480,675	26,879	22,150	10,153		5,424	
20 under 25	49	1,092,576	32,257	18,875	17,245		3,863	
25 under 30	19	523,929	22,906	11,960	12,640		1,694	
30 under 40	19	629,201	27,287	8,586	21,766		3,065	
40 under 50	12	533,217	40,374	14,682	27,712		2,020	
50 under 60	2	(2)	(2)	(2)	(2)		(2)	
60 under 70	3	192,861	16,672	1,185	11,507	$4,093	113	
70 under 80	1	(2)	(2)	(2)	(2)		(2)	
80 under 90								
90 under 100	1	(2)	(2)	(2)	(2)		(2)	
100 under 150	1	(2)	(2)	(2)	(2)		(2)	
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		419,496	50,495	7,181	44,482		1,168	
Total	12,179	42,714,132	304,596	189,150	150,746	4,093	39,393	
Summary for preceding years: [3]								
1929	13,232	50,257,416	566,252					
1928	13,725	55,510,360	716,628					
1927	14,310	55,218,679	554,731					
1926	13,809	53,060,331	420,164					
1925	15,727	57,661,544	430,879					
1924	28,090	79,613,886	727,462					
1923	28,225	87,031,355	1,555,315					
1922	26,830	72,755,770	1,268,305					
1921	25,160	68,255,825	1,246,523					
1920	33,044	109,246,657	3,236,875					

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

SOUTH DAKOTA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	716	$395,477						
Under 1 (est.)	14	6,459	$68	$90			$22	
1 under 2 [1] (est.)	1,545	2,329,168						
1 under 2 (est.)	972	1,688,409	2,861	3,814			953	
2 under 3 [1] (est.)	1,440	3,566,332						
2 under 3 (est.)	667	1,587,840	6,261	8,348			2,087	
3 under 4 [1] (est.)	1,415	4,891,337						
3 under 4 (est.)	400	1,447,040	4,003	5,337			1,334	
4 under 5 [1] (est.)	440	1,904,476						
4 under 5 (est.)	566	2,551,495	5,825	7,767			1,942	
5 under 6 [1]	51	273,408						
5 under 6	367	2,003,753	6,737	8,531			1,794	
6 under 7 [1]	19	123,742						
6 under 7	211	1,368,639	5,707	7,074			1,367	
7 under 8 [1]	17	127,605						
7 under 8	154	1,152,763	6,682	7,965			1,283	
8 under 9 [1]	9	76,583						
8 under 9	81	688,011	4,637	5,476			839	
9 under 10 [1]	8	74,256						
9 under 10	86	819,053	6,421	7,292			871	
10 under 11	55	574,079	5,790	6,226	$336		772	
11 under 12	52	595,893	6,468	6,540	820		892	
12 under 13	33	411,356	5,382	5,232	847		697	
13 under 14	23	309,854	4,255	4,100	795		640	
14 under 15	18	260,276	5,195	4,922	927		654	
15 under 20	48	815,041	16,213	12,854	5,440		2,081	
20 under 25	18	397,361	13,602	8,793	5,936		1,127	
25 under 30	9	247,597	9,191	4,133	6,224		1,166	
30 under 40	8	271,858	14,435	4,904	9,835		304	
40 under 50	3	132,422	8,250	2,064	6,828		642	
50 under 60	2	[2]	[2]	[2]	[2]		[2]	
60 under 70								
70 under 80								
80 under 90	1	[2]	[2]	[2]	[2]		[2]	
90 under 100								
100 under 150								
150 under 200	1	[2]	[2]	[2]	[2]		[2]	[2]
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		362,405	40,396	10	41,485		179	$920
Total	9,449	31,453,988	178,379	121,472	79,473		21,646	920
Summary for preceding years: [3]								
1929	10,449	40,165,070	390,886					
1928	10,649	38,954,968	321,516					
1927	10,969	35,906,515	209,667					
1926	12,414	38,153,263	208,893					
1925	17,086	53,971,360	192,460					
1924	26,506	66,124,303	306,097					
1923	21,928	50,170,861	350,312					
1922	21,465	48,949,551	548,688					
1921	21,681	47,087,498	524,653					
1920	34,670	103,578,036	2,228,187					

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

TENNESSEE

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,271	$762,434						
Under 1 (est.)	49	27,558	$261	$349			$88	
1 under 2 [1] (est.)	4,767	7,458,157						
1 under 2 (est.)	3,148	5,463,991	9,538	12,717			3,179	
2 under 3 [1] (est.)	3,615	9,035,496						
2 under 3 (est.)	2,637	6,352,162	25,220	33,628			8,408	
3 under 4 [1] (est.)	5,039	17,426,118						
3 under 4 (est.)	1,589	5,719,409	16,794	22,392			5,598	
4 under 5 [1] (est.)	1,514	6,549,390						
4 under 5 (est.)	2,490	11,119,716	24,706	32,942			8,236	
5 under 6 [1]	276	1,483,404						
5 under 6	1,583	8,642,128	28,356	36,764			8,408	
6 under 7 [1]	139	901,932						
6 under 7	989	6,394,106	28,364	35,943			7,579	
7 under 8 [1]	78	586,628						
7 under 8	663	4,941,229	27,014	33,249			6,235	
8 under 9 [1]	61	516,490						
8 under 9	453	3,837,102	23,713	29,150			5,437	
9 under 10 [1]	56	533,701						
9 under 10	368	3,487,369	26,289	31,942			5,653	
10 under 11	261	2,734,508	20,956	24,439	$1,221		4,704	
11 under 12	220	2,526,628	23,296	24,785	3,175		4,664	
12 under 13	188	2,341,715	24,245	24,562	4,549		4,866	
13 under 14	159	2,135,876	25,339	24,832	5,351		4,844	
14 under 15	124	1,791,496	23,969	22,520	6,064		4,615	
15 under 20	409	7,057,796	131,254	100,569	50,156		19,471	
20 under 25	201	4,453,921	128,439	75,896	66,465		13,922	
25 under 30	110	3,026,658	122,169	55,200	74,847		7,878	
30 under 40	96	3,321,356	170,401	59,106	123,360		11,274	$791
40 under 50	44	1,972,209	121,789	26,364	98,637	$3,515	6,416	311
50 under 60	26	1,410,284	105,652	20,952	90,906	2,189	4,420	3,975
60 under 70	17	1,106,049	102,570	14,843	79,996	11,201	3,046	424
70 under 80	15	1,107,012	117,554	20,789	98,995	1,518	3,748	
80 under 90	8	689,763	75,531	7,554	64,113	9,202	1,895	3,443
90 under 100	4	374,979	41,545	2,548	17,328	24,974	146	3,159
100 under 150	8	894,646	107,938	6,724	71,146	31,410	1,342	
150 under 200	3	503,491	82,896	7,960	75,677		741	
200 under 250								
250 under 300								
300 under 400	2	(2)	(2)	(2)	(2)		(2)	(2)
400 under 500	1	(2)	(2)	(2)	(2)		(2)	
500 under 750	1	(2)	(2)		(2)			
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,735,614	319,403	6,408	313,762		548	219
Total	32,682	140,422,521	1,955,201	795,127	1,245,748	84,009	157,361	12,322
Summary for preceding years: [3]								
1929	34,664	177,388,337	3,747,582					
1928	35,039	190,287,682	5,624,112					
1927	33,812	173,162,605	4,035,541					
1926	35,495	175,714,298	3,651,457					
1925	34,689	168,198,127	3,125,603					
1924	66,981	224,184,198	3,419,535					
1923	69,081	226,033,948	4,283,805					
1922	63,555	190,723,937	4,902,612					
1921	60,949	170,969,895	3,984,051					
1920	65,054	212,600,105	7,565,009					

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

TEXAS

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	5,644	$3,216,491						
Under 1 (est.)	59	29,669	$321	$428			$107	
1 under 2 [1] (est.)	13,628	21,078,386						
1 under 2 (est.)	9,673	16,911,150	26,490	35,320			8,830	
2 under 3 [1] (est.)	11,654	28,921,309						
2 under 3 (est.)	10,067	24,148,645	85,286	113,714			28,428	
3 under 4 [1] (est.)	12,441	43,279,851						
3 under 4 (est.)	7,198	25,670,318	81,535	108,714			27,179	
4 under 5 [1] (est.)	3,737	16,236,215						
4 under 5 (est.)	9,585	43,081,995	125,655	167,540			41,885	
5 under 6 [1]	575	3,094,063						
5 under 6	6,357	34,699,775	154,480	199,663			45,183	
6 under 7 [1]	265	1,705,947						
6 under 7	3,853	24,875,546	144,655	179,295			34,640	
7 under 8 [1]	123	919,044						
7 under 8	2,467	18,406,076	137,992	165,481			27,489	
8 under 9 [1]	103	874,069						
8 under 9	1,539	13,017,935	111,619	131,013			19,394	
9 under 10 [1]	77	730,829						
9 under 10	1,030	9,748,673	100,728	116,205			15,477	
10 under 11	802	8,388,460	99,308	109,068	$3,666		13,426	
11 under 12	597	6,853,667	95,916	98,394	8,905		11,383	
12 under 13	471	5,870,694	93,140	91,414	11,431		9,705	
13 under 14	409	5,535,115	90,814	86,438	14,461		10,085	
14 under 15	296	4,285,297	80,397	73,562	14,273		7,438	
15 under 20	950	16,270,277	406,671	326,314	109,522		29,165	
20 under 25	493	10,919,920	370,681	236,638	162,268		28,225	
25 under 30	287	7,908,635	365,915	183,673	197,203		14,961	
30 under 40	278	9,509,085	562,755	232,779	336,956	$13,441	19,023	$1,398
40 under 50	134	5,983,982	451,889	138,804	288,361	32,128	6,567	837
50 under 60	66	3,597,847	302,819	80,126	213,109	17,778	4,738	3,456
60 under 70	38	2,458,377	242,958	45,669	170,400	29,650	2,761	
70 under 80	38	2,804,461	291,826	55,662	237,467	4,341	3,063	2,581
80 under 90	20	1,727,034	219,798	43,431	153,510	24,469	1,612	
90 under 100	11	1,039,303	106,481	12,632	44,646	51,078	1,875	
100 under 150	32	3,898,938	518,036	69,164	333,286	133,183	2,673	14,924
150 under 200	12	2,020,217	275,054	8,825	187,395	88,146	187	9,125
200 under 250	15	3,455,682	466,279	22,392	245,409	198,726	248	
250 under 300	7	1,943,176	271,690	13,873	213,160	58,382	929	12,796
300 under 400	13	4,647,222	749,377	74,388	371,339	305,342	1,692	
400 under 500	2	807,482	99,972			100,412	440	
500 under 750	10	5,832,300	921,608	33,553	601,523	310,672	1,248	22,892
750 under 1,000								
1,000 under 1,500	2	2,446,550	581,001	115,147	456,008	10,389	543	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	105,058	448,849,717	8,633,146	3,369,319	4,374,298	1,378,137	420,599	68,009
Summary for preceding years: [3]								
1929	113,555	592,518,704	12,866,950					
1928	112,273	580,239,493	14,401,968					
1927	114,534	560,322,568	12,909,842					
1926	111,438	547,562,501	12,681,519					
1925	109,448	496,820,449	9,766,688					
1924	192,735	638,109,285	10,235,806					
1923	200,683	613,494,900	10,678,022					
1922	186,865	545,901,576	14,119,655					
1921	200,188	536,897,427	12,667,894					
1920	224,617	720,720,162	25,400,849					

For footnotes see p. 138.

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

UTAH

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	600	$355,644						
Under 1 (est.)	18	9,577	$82	$110			$28	
1 under 2 [1] (est.)	2,376	3,501,583						
1 under 2 (est.)	1,297	2,227,459	3,337	4,449			1,112	
2 under 3 [1] (est.)	1,284	3,194,010						
2 under 3 (est.)	736	1,723,035	6,167	8,222			2,055	
3 under 4 [1] (est.)	1,714	5,998,303						
3 under 4 (est.)	397	1,427,958	3,722	4,963			1,241	
4 under 5 [1] (est.)	620	2,737,644						
4 under 5 (est.)	600	2,702,980	4,930	6,573			1,643	
5 under 6 [1]	159	859,843						
5 under 6	456	2,496,180	7,537	9,532			1,995	
6 under 7 [1]	64	414,733						
6 under 7	322	2,081,410	7,904	9,916			2,012	
7 under 8 [1]	37	276,186						
7 under 8	223	1,666,158	7,893	9,549			1,656	
8 under 9 [1]	20	169,779						
8 under 9	151	1,280,505	6,967	8,670			1,703	
9 under 10 [1]	14	132,469						
9 under 10	128	1,219,244	7,163	9,020			1,857	
10 under 11	84	879,119	5,821	6,752	$393		1,324	
11 under 12	73	839,616	7,100	7,747	1,088		1,735	
12 under 13	59	737,532	7,156	6,999	1,463		1,306	
13 under 14	42	566,359	6,243	5,773	1,463		993	
14 under 15	37	535,634	7,278	6,715	1,832		1,269	
15 under 20	112	1,927,573	33,010	24,798	13,466		5,254	
20 under 25	63	1,419,583	38,387	19,252	22,336		3,201	
25 under 30	29	795,259	28,392	11,142	19,823		2,573	
30 under 40	28	949,183	50,280	18,843	34,163	$40	1,808	$958
40 under 50	15	635,516	41,554	6,449	23,859	12,936	1,429	261
50 under 60	9	492,325	34,546	2,991	32,654		1,099	
60 under 70	2	127,511	10,219	1,135	4,712	4,879	507	
70 under 80	3	222,184	15,477	1,960	18,972	1,008	734	5,729
80 under 90								
90 under 100	1	(2)	(2)		(2)	(2)		
100 under 150	2	(2)	(2)		(2)	(2)		
150 under 200	1	(2)	(2)	(2)	(2)	(2)		
200 under 250	1	(2)	(2)	(2)	(2)		(2)	(2)
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		767,105	106,788	3,510	90,057	14,305	491	593
Total	11,777	45,369,199	447,953	195,070	266,281	33,168	39,025	7,541
Summary for preceding years: [3]								
1929	13,163	59,451,690	881,606					
1928	13,262	58,809,296	1,095,839					
1927	13,029	53,628,897	851,031					
1926	13,568	53,832,169	628,773					
1925	16,101	61,634,951	660,497					
1924	28,685	82,088,477	599,194					
1923	30,242	79,943,306	725,908					
1922	27,325	67,744,653	955,929					
1921	26,128	62,713,461	842,904					
1920	30,510	82,278,389	1,506,781					

For footnotes see p. 138.

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

VERMONT

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1[1] (est.)	131	$73,399						
Under 1 (est.)	35	22,106	$148	$198			$50	
1 under 2[1] (est.)	1,025	1,704,919						
1 under 2 (est.)	960	1,661,907	2,751	3,667			916	
2 under 3[1] (est.)	1,090	2,652,050						
2 under 3 (est.)	831	1,967,336	7,401	9,868			2,467	
3 under 4[1] (est.)	1,138	4,040,254						
3 under 4 (est.)	454	1,608,529	4,666	6,222			1,556	
4 under 5[1] (est.)	537	2,326,710						
4 under 5 (est.)	603	2,693,960	6,245	8,326			2,081	
5 under 6[1]	91	493,801						
5 under 6	398	2,167,887	7,321	9,351			2,030	
6 under 7[1]	51	327,390						
6 under 7	257	1,663,091	7,550	9,377			1,827	
7 under 8[1]	20	149,330						
7 under 8	176	1,313,712	6,546	7,908			1,362	
8 under 9[1]	24	205,487						
8 under 9	143	1,208,986	6,934	8,424			1,490	
9 under 10[1]	20	190,701						
9 under 10	105	995,785	6,892	8,097			1,205	
10 under 11	83	874,714	8,185	9,049	$450		1,314	
11 under 12	61	702,632	5,480	5,338	910		768	
12 under 13	49	608,335	6,636	6,466	1,184		1,014	
13 under 14	41	555,793	6,058	5,724	1,410		1,076	
14 under 15	34	492,005	7,172	6,226	1,683		737	
15 under 20	119	2,035,188	35,558	26,496	13,971		4,909	
20 under 25	59	1,314,837	36,350	19,770	20,285		3,705	
25 under 30	31	843,176	27,888	8,981	20,665		1,758	
30 under 40	25	863,808	41,838	11,645	31,953		1,659	$101
40 under 50	10	447,336	27,761	5,305	22,208	$1,332	937	147
50 under 60	9	480,639	45,476	13,420	25,757	7,931	1,632	
60 under 70	11	725,267	71,938	12,381	47,185	12,972	600	
70 under 80	2	147,779	13,562	354	12,502	712	6	
80 under 90	3	241,192	24,982	1,217	23,740	44	19	
90 under 100	2	186,051	20,668	96	20,651	12	91	
100 under 150	3	371,948	44,241	8	24,100	20,133		
150 under 200	2	319,404	47,113	1,341	47,201		305	1,124
200 under 250								
250 under 300	2	581,897	99,514		99,445	159	90	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Total	8,635	39,259,341	626,874	205,255	415,300	43,295	35,604	1,372
Summary for preceding years:[3]								
1929	9,586	49,916,326	1,019,863					
1928	9,394	48,086,175	1,055,740					
1927	8,268	41,842,221	846,932					
1926	8,646	42,209,083	821,296					
1925	9,559	45,857,160	919,959					
1924	20,618	63,630,620	978,252					
1923	21,752	64,800,009	1,332,822					
1922	17,901	51,653,367	1,573,555					
1921	17,746	47,561,557	1,155,767					
1920	19,205	59,303,302	2,259,129					

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

VIRGINIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,434	$841,191						
Under 1 (est.)	51	32,209	$179	$239			$60	
1 under 2 [1] (est.)	5,355	8,391,969						
1 under 2 (est.)	4,526	7,799,099	12,579	16,772			4,193	
2 under 3 [1] (est.)	4,536	11,256,548						
2 under 3 (est.)	3,196	7,571,127	28,286	37,714			9,428	
3 under 4 [1] (est.)	5,688	19,948,722						
3 under 4 (est.)	1,962	7,036,236	18,605	24,806			6,201	
4 under 5 [1] (est.)	1,753	7,620,657						
4 under 5 (est.)	2,544	11,384,569	24,074	32,098			8,024	
5 under 6 [1]	351	1,892,337						
5 under 6	1,584	8,661,607	29,170	37,424			8,254	
6 under 7 [1]	166	1,072,908						
6 under 7	1,011	6,519,330	27,941	35,511			7,570	
7 under 8 [1]	123	917,808						
7 under 8	649	4,840,422	24,211	30,096			5,885	
8 under 9 [1]	92	779,702						
8 under 9	505	4,278,612	24,175	30,282			6,107	
9 under 10 [1]	63	604,939						
9 under 10	360	3,417,018	23,598	29,169			5,571	
10 under 11	303	3,161,469	22,609	25,989	$1,382		4,762	
11 under 12	226	2,596,856	22,701	23,832	3,253		4,384	
12 under 13	179	2,227,980	22,393	21,808	4,386		3,801	
13 under 14	146	1,969,873	20,570	18,933	5,158		3,521	
14 under 15	145	2,095,895	27,997	24,198	6,976		3,177	
15 under 20	412	7,082,238	119,165	86,325	49,853		17,013	
20 under 25	215	4,799,909	131,655	70,955	74,326		13,626	
25 under 30	84	2,279,376	83,669	35,697	55,089		7,117	
30 under 40	112	3,880,833	195,356	65,099	143,370	$767	11,060	$2,820
40 under 50	56	2,484,462	154,220	41,904	124,353	5,201	5,813	11,425
50 under 60	21	1,133,902	81,726	11,062	65,790	8,466	1,104	2,488
60 under 70	13	831,196	75,560	8,119	56,562	11,893	1,014	
70 under 80	16	1,197,387	119,794	18,936	93,917	19,831	2,098	10,792
80 under 90	6	505,371	44,796	7,800	44,369	6,235	1,550	12,058
90 under 100	3	(2)	(2)	(2)	(2)	(2)	(2)	
100 under 150	14	1,642,346	198,793	19,750	187,894	16,160	2,265	22,746
150 under 200	9	1,563,267	226,600	28,314	189,835	12,521	2,116	1,954
200 under 250	4	905,311	158,377	12,136	147,702		1,461	
250 under 300	1	(2)	(2)		(2)	(2)	(2)	
300 under 400								
400 under 500	1	(2)	(2)	(2)	(2)	(2)	(2)	
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [3]		1,047,803	131,755	4,534	60,782	67,010	571	
Total	37,915	156,272,484	2,050,554	799,502	1,314,997	148,084	147,746	64,283
Summary for preceding years: [3]								
1929	38,631	179,293,926	3,201,104					
1928	37,619	181,750,013	4,408,983					
1927	37,393	172,239,863	3,611,135					
1926	37,797	176,024,673	3,495,042					
1925	37,507	170,257,017	2,981,412					
1924	71,597	231,055,514	3,313,896					
1923	77,451	242,586,945	3,669,294					
1922	71,523	207,277,342	4,919,485					
1921	76,257	208,331,701	4,161,116					
1920	92,576	273,235,229	7,404,201					

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

WASHINGTON [4]

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	2,386	$1,408,507						
Under 1 (est.)	27	20,068	$115	$154			$39	
1 under 2 [1] (est.)	8,575	13,636,706						
1 under 2 (est.)	8,949	15,545,495	24,208	32,277			8,069	
2 under 3 [1] (est.)	6,547	16,139,308						
2 under 3 (est.)	6,344	14,995,390	54,879	73,172			18,293	
3 under 4 [1] (est.)	8,289	29,572,790						
3 under 4 (est.)	3,607	12,857,310	41,069	54,759			13,690	
4 under 5 [1] (est.)	2,857	12,418,851						
4 under 5 (est.)	4,999	22,353,820	62,300	83,066			20,766	
5 under 6 [1]	328	1,774,395						
5 under 6	3,309	18,056,198	76,483	99,030			22,547	
6 under 7 [1]	130	839,555						
6 under 7	1,985	12,817,880	70,808	88,613			17,805	
7 under 8 [1]	100	749,349						
7 under 8	1,330	9,912,733	66,326	81,540			15,214	
8 under 9	57	484,893						
8 under 9 [1]	789	6,667,224	53,988	63,854			9,866	
9 under 10 [1]	46	435,222						
9 under 10	494	4,678,232	44,155	51,419			7,264	
10 under 11	362	3,791,896	38,843	42,696	$1,818		5,671	
11 under 12	248	2,846,095	34,300	35,040	3,586		4,326	
12 under 13	181	2,261,260	32,573	31,581	4,621		3,629	
13 under 14	160	2,153,426	28,788	26,817	5,300		3,329	
14 under 15	132	1,910,326	30,347	27,242	6,403		3,298	
15 under 20	377	6,419,482	137,238	105,590	42,660		11,012	
20 under 25	187	4,165,770	130,580	73,947	63,765		7,132	
25 under 30	101	2,777,655	108,517	44,076	69,019		4,578	
30 under 40	86	2,972,307	158,366	51,158	109,594	$436	2,636	$186
40 under 50	48	2,117,636	135,146	35,993	99,530	5,432	2,347	3,462
50 under 60	31	1,723,624	153,530	36,016	102,730	17,919	2,341	794
60 under 70	10	662,670	57,281	8,203	52,641	1,288	1,072	3,779
70 under 80	11	835,108	84,442	6,852	63,883	13,990	283	
80 under 90	4	344,347	37,909	4,960	36,067		365	2,753
90 under 100	9	851,498	100,179	8,886	56,816	39,424	404	4,543
100 under 150	22	2,723,884	327,703	12,957	239,757	92,777	1,572	16,216
150 under 200	5	887,191	129,151	9,451	83,794	36,126	220	
200 under 250	2	440,469	62,023	2,246	39,686	20,104	13	
250 under 300	1	(2)	(2)	(2)	(2)	(2)	(2)	
300 under 400	2	(2)	(2)	(2)	(2)	(2)	(2)	
400 under 500	1	(2)	(2)	(2)	(2)	(2)	(2)	
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000	1	(2)	(2)			(2)		
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		3,609,413	468,806	3,558	81,383	384,764	809	
Total	63,129	238,857,983	2,750,143	1,195,153	1,163,053	612,260	188,590	31,733
Summary for preceding years: [3]								
1929	65,240	302,258,404	5,775,343					
1928	66,167	273,648,593	4,464,930					
1927	62,200	252,547,211	2,913,642					
1926	61,950	245,592,050	2,800,548					
1925	78,030	272,544,925	2,717,102					
1924	138,181	393,961,927	3,231,233					
1923	136,057	351,985,059	3,925,801					
1922	123,216	300,523,342	5,148,477					
1921	115,593	261,400,721	4,878,295					
1920	157,966	395,380,668	9,343,369					

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

WEST VIRGINIA

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	1,130	$657,053						
Under 1 (est.)	58	26,660	$227	$303			$76	
1 under 2 [1] (est.)	4,079	6,361,455						
1 under 2 (est.)	3,449	5,991,128	9,213	12,283			3,070	
2 under 3 [1] (est.)	3,306	8,130,305						
2 under 3 (est.)	2,198	5,179,390	18,736	24,981			6,245	
3 under 4 [1] (est.)	3,541	12,381,057						
3 under 4 (est.)	1,312	4,717,202	12,464	16,619			4,155	
4 under 5 [1] (est.)	1,448	6,380,657						
4 under 5 (est.)	1,534	6,890,169	14,700	19,660			4,900	
5 under 6 [1]	371	2,008,829						
5 under 6	1,035	5,661,596	17,344	22,757			5,413	
6 under 7 [1]	181	1,168,317						
6 under 7	689	4,445,715	17,825	22,528			4,703	
7 under 8 [1]	140	1,044,359						
7 under 8	425	3,164,910	15,141	18,945			3,804	
8 under 9 [1]	89	752,410						
8 under 9	354	2,991,866	16,133	20,009			3,876	
9 under 10 [1]	63	601,015						
9 under 10	254	2,408,356	16,566	19,900			3,334	
10 under 11	221	2,322,692	16,099	18,223	$1,103		3,227	
11 under 12	196	2,257,973	17,124	17,438	2,922		3,236	
12 under 13	137	1,705,773	14,125	13,163	3,329		2,367	
13 under 14	110	1,483,937	12,906	11,863	3,838		2,795	
14 under 15	88	1,273,753	14,652	12,325	4,338		2,011	
15 under 20	300	5,207,569	79,419	54,182	37,072		11,835	
20 under 25	136	3,042,049	76,408	38,625	46,994		9,211	
25 under 30	101	2,758,917	94,980	36,427	67,297		8,744	
30 under 40	77	2,669,432	119,547	29,648	95,727		4,699	$1,129
40 under 50	43	1,895,895	120,818	29,796	92,418	$5,313	4,946	1,763
50 under 60	20	1,093,311	87,498	18,143	61,078	13,279	3,946	1,056
60 under 70	13	835,093	73,928	9,049	53,949	13,399	1,926	543
70 under 80	5	372,918	37,253	4,536	28,707	4,763	169	584
80 under 90	12	1,013,967	107,935	14,142	95,756	6,345	1,423	6,885
90 under 100	3	[2]	[2]		[2]		[2]	[2]
100 under 150	10	1,119,405	154,812	18,971	132,325	5,283	1,767	
150 under 200	1	[2]		[2]	[2]			[2]
200 under 250								
250 under 300	1	[2]	[2]		[2]		[2]	
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		711,013	72,858	1,268	100,674		126	28,958
Total	27,130	110,726,146	1,238,711	505,724	827,527	48,382	102,004	40,918
Summary for preceding years: [3]								
1929	29,803	136,768,017	2,298,875					
1928	30,643	140,128,751	2,920,822					
1927	32,500	139,696,175	2,519,731					
1926	32,544	141,396,917	2,304,313					
1925	35,810	144,777,469	2,133,510					
1924	75,037	226,999,720	2,796,310					
1923	89,263	260,343,202	3,875,864					
1922	69,501	196,777,359	4,594,653					
1921	75,277	207,157,054	4,579,113					
1920	96,326	287,729,460	8,517,268					

For footnotes see p. 138.

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

WISCONSIN

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	8,423	$5,077,027						
Under 1 (est.)	159	86,846	$776	$1,035			$259	
1 under 2 [1] (est.)	18,926	28,283,847						
1 under 2 (est.)	11,161	19,231,508	29,222	38,962			9,740	
2 under 3 [1] (est.)	13,230	32,617,358						
2 under 3 (est.)	6,749	16,031,730	61,205	81,606			20,401	
3 under 4 [1] (est.)	10,727	37,052,883						
3 under 4 (est.)	3,684	13,265,332	37,461	49,949			12,488	
4 under 5 [1] (est.)	2,769	12,080,914						
4 under 5 (est.)	4,845	21,761,572	50,384	67,179			16,795	
5 under 6 [1]	553	2,987,649						
5 under 6	3,324	18,181,596	60,781	79,336			18,555	
6 under 7 [1]	222	1,435,719						
6 under 7	2,248	14,524,259	66,599	83,179			16,580	
7 under 8 [1]	131	970,554						
7 under 8	1,480	11,049,359	57,457	71,921			14,464	
8 under 9 [1]	95	804,927						
8 under 9	1,118	9,466,996	57,997	71,340			13,343	
9 under 10 [1]	107	1,011,732						
9 under 10	858	8,141,285	60,583	73,315			12,732	
10 under 11	673	7,049,067	56,591	64,949	$3,129		11,487	
11 under 12	542	6,226,495	57,947	60,981	7,964		10,998	
12 under 13	423	5,273,016	58,259	57,981	10,305		10,027	
13 under 14	365	4,928,090	59,512	57,476	12,711		10,675	
14 under 15	309	4,487,930	61,747	58,157	15,559		11,969	
15 under 20	885	15,238,238	287,355	221,747	108,606		42,998	
20 under 25	400	8,903,118	248,242	142,300	136,028		30,086	
25 under 30	275	7,505,281	281,746	129,786	182,987		31,027	
30 under 40	257	8,804,529	438,710	153,024	316,938	$8,755	34,873	$5,134
40 under 50	147	6,566,106	421,653	106,372	321,821	22,062	19,506	9,096
50 under 60	92	5,056,984	380,435	66,094	297,060	47,087	12,872	16,934
60 under 70	47	3,012,457	258,647	40,796	210,408	23,278	9,116	6,719
70 under 80	29	2,158,466	202,311	28,419	165,329	31,419	5,655	17,201
80 under 90	20	1,679,681	144,821	14,087	152,958	15,464	2,930	34,758
90 under 100	21	2,008,301	240,726	27,380	162,733	60,830	4,747	5,470
100 under 150	37	4,501,255	559,283	48,409	476,417	89,594	7,820	47,317
150 under 200	12	2,050,770	282,031	3,069	226,659	59,404	1,427	5,674
200 under 250	7	1,533,809	236,159	3,064	210,615	28,010	984	4,546
250 under 300	5	1,428,459	221,499	6,134	181,970	40,206	520	6,291
300 under 400	6	2,019,578	342,754	12,359	289,015	42,389	1,009	
400 under 500	2	881,281	168,240	22,134	128,933	19,152	496	1,483
500 under 750	2	(2)	(2)	(2)	(2)	(2)	(2)	
750 under 1,000								
1,000 under 1,500	1	(2)	(2)		(2)	(2)	(2)	
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		2,281,236	401,505	5,002	340,877	56,469	843	
Total	95,366	357,657,240	5,892,638	1,947,542	3,959,022	544,119	397,422	160,623
Summary for preceding years: [3]								
1929	103,044	450,934,107	10,287,020					
1928	98,485	453,394,323	12,459,318					
1927	100,956	436,579,613	10,621,745					
1926	99,251	407,642,742	8,418,047					
1925	110,485	418,618,008	6,799,312					
1924	179,275	496,659,728	7,344,053					
1923	194,050	547,039,928	9,019,076					
1922	160,519	401,670,058	9,126,855					
1921	148,457	379,754,222	8,971,044					
1920	150,452	436,436,810	13,232,531					

For footnotes see p. 138.

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

WYOMING

Net income classes (Thousands of dollars)	Number of returns	Net income	Tax	Tax before tax credits			Tax credits	
				Normal tax	Surtax	12½ per cent on capital net gain	25 per cent of tax on earned net income	12½ per cent on capital net loss
Under 1 [1] (est.)	322	$181,528						
Under 1 (est.)	13	6,218	$56	$75			$19	
1 under 2 [1] (est.)	834	1,321,560						
1 under 2 (est.)	1,326	2,298,611	3,670	4,893			1,223	
2 under 3 [1] (est.)	705	1,733,437						
2 under 3 (est.)	866	2,027,884	7,755	10,339			2,584	
3 under 4 [1] (est.)	753	2,643,175						
3 under 4 (est.)	312	1,120,979	2,948	3,931			983	
4 under 5 [1] (est.)	278	1,209,163						
4 under 5 (est.)	416	1,863,582	4,037	5,383			1,346	
5 under 6 [1]	43	230,489						
5 under 6	295	1,599,732	5,030	6,421			1,391	
6 under 7 [1]	14	93,025						
6 under 7	173	1,115,422	4,897	5,898			1,001	
7 under 8 [1]	16	119,708						
7 under 8	116	866,475	4,852	5,767			915	
8 under 9 [1]	6	49,991						
8 under 9	76	645,515	4,268	4,848			580	
9 under 10 [1]	5	46,880						
9 under 10	51	483,658	3,783	4,392			609	
10 under 11	31	324,805	2,472	2,705	$149		382	
11 under 12	21	240,205	2,787	2,795	287		295	
12 under 13	26	324,664	4,667	4,446	649		428	
13 under 14	14	185,994	3,293	3,117	460		284	
14 under 15	9	130,106	1,728	1,551	444		267	
15 under 20	41	704,801	15,704	12,300	4,881		1,477	
20 under 25	16	348,676	11,399	7,550	4,806		957	
25 under 30	14	381,333	14,756	7,596	8,819		1,659	
30 under 40	12	411,082	20,632	6,700	14,930		998	
40 under 50	1	(2)	(2)	(2)	(2)		(2)	
50 under 60	2	(2)	(2)	(2)	(2)		(2)	
60 under 70	2	127,759	10,321	278	10,054		11	
70 under 80								
80 under 90								
90 under 100								
100 under 150								
150 under 200								
200 under 250								
250 under 300								
300 under 400								
400 under 500								
500 under 750								
750 under 1,000								
1,000 under 1,500								
1,500 under 2,000								
2,000 under 3,000								
3,000 under 4,000								
4,000 under 5,000								
5,000 and over								
Classes grouped [2]		143,060	12,385	5,145	8,160		920	
Total	6,809	22,979,517	141,440	106,130	53,639		18,329	
Summary for preceding years: [3]								
1929	8,140	30,813,018	188,964					
1928	8,622	33,233,249	372,128					
1927	8,870	31,297,698	274,644					
1926	8,930	31,750,581	263,319					
1925	10,336	33,481,518	256,481					
1924	22,947	60,751,853	414,087					
1923	23,246	57,376,054	520,769					
1922	21,943	48,826,743	687,062					
1921	22,413	51,051,629	783,257					
1920	24,594	63,244,529	1,161,320					

[1] Nontaxable returns. Specific exemptions from normal tax exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayer.
[3] Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 316–321.
[4] Includes Alaska.

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TABLE 10.—*Individual returns for 1930 on Form 1040 with no net income, by States and Territories, showing number of returns and deficit*

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

[1] Included in the State of Washington.

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

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

ALABAMA

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
State total	23,791	Calhoun	568	Colbert	272
Returns, Form 1040, showing no net income, not included in general tables	1,186	Anniston	495	Sheffield	153
		Jacksonville	23	Tuscumbia	102
		Oxford	13	Miscellaneous	17
		Piedmont	27	Conecuh	61
Total in general tables	22,605	Miscellaneous	10	Evergreen	50
		Chambers	74	Miscellaneous	11
		Five Points	1		
		Lafayette	21	Coosa: Miscellaneous	11
Autauga	56	Lanett	20		
Prattville	47	Miscellaneous	32	Covington	134
Miscellaneous	9			Andalusia	77
Baldwin	156	Cherokee: Miscellaneous	17	Florala	24
Bay Minette	39			Opp	21
Fairhope	27			Miscellaneous	12
Miscellaneous	90	Chilton	44	Crenshaw	29
Barbour	136	Clanton	31	Brantley	3
Clayton	9	Miscellaneous	13	Luverne	22
Eufaula	112			Miscellaneous	4
Miscellaneous	15	Choctaw: Miscellaneous	24	Cullman	108
Bibb	73			Cullman	99
West Blocton	30	Clarke	70	Miscellaneous	9
Miscellaneous	43	Jackson	24	Dale	50
Blount	23	Thomasville	24	Ozark	42
Oneonta	16	Miscellaneous	22	Miscellaneous	8
Miscellaneous	7	Clay	20	Dallas	624
Bullock	40	Ashland	11	Selma	587
Union Springs	32	Lineville	9	Miscellaneous	37
Miscellaneous	8			De Kalb	82
Butler	106	Cleburne: Heflin	16	Fort Payne	47
Chapman	11			Miscellaneous	35
Georgiana	18	Coffee	42	Elmore	84
Greenville	73	Elba	10	Wetumpka	38
Miscellaneous	4	Enterprise	31	Miscellaneous	46
		Miscellaneous	1		

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

ALABAMA—Continued

County and city	Number of returns
Escambia	149
Atmore	59
Brewton	68
Miscellaneous	22
Etowah	508
Alabama City	39
Altoona	5
Attalla	59
Gadsden	402
Miscellaneous	3
Fayette	43
Fayette	37
Miscellaneous	6
Franklin	49
Red Bay	12
Russellville	35
Miscellaneous	2
Geneva	51
Geneva	18
Hartford	14
Samson	14
Miscellaneous	5
Greene	51
Eutaw	37
Miscellaneous	14
Hale	66
Greensboro	41
Miscellaneous	25
Henry	27
Abbeville	12
Headland	14
Miscellaneous	1
Houston	219
Dothan	204
Miscellaneous	15
Jackson	56
Bridgeport	9
Scottsboro	29
Miscellaneous	18
Jefferson	11,079
Birmingham	9,965
Bessemer	527
Brighton	14
Fairfield	277
Leeds	33
Miscellaneous	263
Lamar	15
Sulligent	8
Miscellaneous	7
Lauderdale	228
Florence	225
Miscellaneous	3
Lawrence: Miscellaneous	28
Lee	194
Auburn	29
Opelika	135
Phenix City	26
Miscellaneous	4
Limestone	86
Athens	76
Miscellaneous	10
Lowndes	45
Fort Deposit	10
Miscellaneous	35
Macon	80
Tuskegee	58
Miscellaneous	22
Madison	427
Huntsville	398
Miscellaneous	29
Marengo	142
Demopolis	101
Miscellaneous	41
Marion	25
Guin	6
Winfield	13
Miscellaneous	6
Marshall	80
Albertville	30
Boaz	17
Guntersville	30
Miscellaneous	3
Mobile	2,589
Citronelle	14
Mobile	2,445
Prichard	13
Miscellaneous	117
Monroe	60
Frisco City	7
Monroeville	22
Miscellaneous	31
Montgomery	2,170
Montgomery	2,143
Miscellaneous	27
Morgan	352
Decatur	305
Hartselle	36
Miscellaneous	11
Perry	100
Marion	58
Uniontown	38
Miscellaneous	4
Pickens	39
Aliceville	18
Miscellaneous	21
Pike	173
Brundidge	24
Troy	145
Miscellaneous	4
Randolph	49
Roanoke	47
Miscellaneous	2
Russell: Miscellaneous	31
St. Clair: Miscellaneous	59
Shelby	86
Columbiana	13
Montevallo	17
Vincent	6
Miscellaneous	50
Sumter	86
Livingston	27
York	35
Miscellaneous	24
Talladega	238
Sylacauga	72
Talladega	136
Miscellaneous	30
Tallapoosa	55
Alexander City	47
Camp Hill	3
Dadeville	5
Tuscaloosa	606
Northport	25
Tuscaloosa	515
Miscellaneous	66
Walker	284
Carbon Hill	27
Cordova	20
Dora	18
Jasper	138
Miscellaneous	81
Washington: Miscellaneous	27
Wilcox: Miscellaneous	71
Winston	28
Haleyville	26
Miscellaneous	2
All other:	
Residents of other States	109
Residents of foreign countries (American citizens and aliens)	11

ARIZONA

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

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

ARIZONA—Continued

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

ARKANSAS

State total	13,904
Returns, Form 1040, showing no net income, not included in general tables	1,119
Adjustment—subtract to reconcile with general tables [1]	295
Total in general tables	12,490
Arkansas	287
De Witt	53
Stuttgart	192
Miscellaneous	42
Ashley	99
Crossett	27
Hamburg	24
Miscellaneous	48
Baxter	18
Cotter	11
Miscellaneous	7
Benton	185
Bentonville	28
Rogers	86
Siloam Springs	39
Miscellaneous	32
Boone	47
Harrison	43
Miscellaneous	4
Bradley	95
Warren	87
Miscellaneous	8
Calhoun: Miscellaneous	7
Carroll	50
Berryville	12
Eureka Springs	30
Miscellaneous	8
Chicot	126
Dermott	25
Eudora	44
Lake Village	50
Miscellaneous	7
Clark	140
Arkadelphia	93
Gurdon	30
Miscellaneous	17
Clay	73
Corning	28
Piggott	14
Rector	20
Miscellaneous	11
Cleburne	16
Heber Springs	14
Miscellaneous	2
Cleveland: Miscellaneous	17
Columbia	85
Magnolia	64
Miscellaneous	21
Conway	77
Morrilton	74
Miscellaneous	3
Craighead	339
Jonesboro	301
Monette	7
Miscellaneous	31
Crawford	100
Van Buren	78
Miscellaneous	22
Crittenden	141
Earl	34
Miscellaneous	107
Cross	114
Parkin	30
Wynne	76
Miscellaneous	8
Dallas	91
Fordyce	77
Miscellaneous	14
Desha	138
Arkansas City	16
Dumas	37
McGehee	68
Miscellaneous	17
Drew	73
Monticello	56
Wilmar	1
Miscellaneous	16
Faulkner	116
Conway	111
Miscellaneous	5
Franklin	26
Ozark	10
Miscellaneous	16
Fulton: Miscellaneous	8
Garland	645
Hot Springs	641
Miscellaneous	4
Grant	16
Sheridan	14
Miscellaneous	2
Greene	109
Paragould	106
Miscellaneous	3
Hempstead	158
Hope	139
Miscellaneous	19
Hot Springs: Malvern	76
Howard	58
Dierks	2
Nashville	52
Miscellaneous	4
Independence	108
Batesville	87
Miscellaneous	21
Izard: Miscellaneous	5
Jackson	149
Newport	116
Miscellaneous	33
Jefferson	778
Pine Bluff	743
Miscellaneous	35
Johnson	79
Clarksville	66
Coal Hill	4
Miscellaneous	9
Lafayette	06
Lewisville	20
Stamps	24
Miscellaneous	16
Lawrence	65
Hoxie	7
Walnut Ridge	40
Miscellaneous	18
Lee	110
Marianna	91
Miscellaneous	19
Lincoln: Miscellaneous	29
Little River	28
Ashdown	19
Foreman	6
Miscellaneous	3
Logan	68
Booneville	18
Paris	46
Miscellaneous	4
Lonoke	140
England	51
Lonoke	32
Miscellaneous	57
Madison: Miscellaneous	13
Marion: Miscellaneous	1
Miller	442
Texarkana	428
Miscellaneous	14

[1] See text, p. 19.

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

ARKANSAS—Continued

County and city	Number of returns
Mississippi	444
Blytheville	223
Leachville	13
Luxora	23
Manila	13
Osceola	87
Wilson	33
Miscellaneous	52
Monroe	120
Brinkley	58
Clarendon	31
Miscellaneous	31
Montgomery: Miscellaneous	16
Nevada	76
Prescott	67
Miscellaneous	9
Ouachita	254
Bearden	9
Camden	208
Stephens	10
Miscellaneous	27
Perry: Miscellaneous	10
Phillips	416
Helena	331
West Helena	39
Miscellaneous	46
Pike	19
Glenwood	5
Miscellaneous	14
Poinsett	162
Harrisburg	25
Lepanto	32
Marked Tree	40
Trumann	33
Miscellaneous	32
Polk	35
Mena	30
Miscellaneous	5
Pope	113
Atkins	21
Russellville	86
Miscellaneous	6
Prairie	59
Des Arc	11
Miscellaneous	48
Pulaski	3,587
Levy	4
Little Rock	3,257
North Little Rock	288
Miscellaneous	38
Randolph: Pocahontas	13
St. Francis	193
Forrest City	122
Miscellaneous	71
Saline	74
Bauxite	24
Benton	49
Miscellaneous	1
Scott	13
Waldron	11
Miscellaneous	2
Searcy: Miscellaneous	5
Sebastian	966
Fort Smith	922
Hartford	11
Miscellaneous	33
Sevier	72
De Queen	62
Horatio	3
Miscellaneous	7
Sharp: Miscellaneous	7
Stone: Miscellaneous	3
Union	890
Calion	8
El Dorado	687
Griffin	4
Huttig	21
Norphlet	44
Smackover	91
Miscellaneous	35
Van Buren: Miscellaneous	6
Washington	226
Fayetteville	178
Springdale	31
Miscellaneous	17
White	170
Bald Knob	11
Beebe	23
Judsonia	22
Searcy	86
Miscellaneous	28
Woodruff	108
Augusta	40
Cotton Plant	39
Miscellaneous	29
Yell	43
Dardanelle	17
Miscellaneous	26
All other:	
Residents of other States	195
Residents of foreign countries (American citizens and aliens)	4

CALIFORNIA

State total	307,261
Returns, Form 1040, showing no net income, not included in general tables	14,213
Total in general tables	293,048
Alameda	28,539
Alameda	2,288
Albany	99
Berkeley	6,860
Emeryville	76
Hayward	360
Livermore	262
Niles	62
Oakland	16,226
Piedmont	1,406
Pleasanton	79
San Leandro	460
Miscellaneous	361
Amador	307
Ione	24
Jackson	104
Sutter Creek	57
Miscellaneous	122
Butte	1,057
Chico	541
Durham	18
Gridley	108
Oroville	270
Miscellaneous	120
Calaveras	152
Jenny Lind	3
San Andreas	29
Miscellaneous	120
Colusa	419
Arbuckle	65
Colusa	190
Maxwell	26
Princeton	18
Miscellaneous	120
Contra Costa	3,402
Antioch	151
Bay Point	75
Concord	130
Crockett	362
El Cerrito	39
Martinez	440
Pittsburg	470
Richmond	1,014
Walnut Creek	100
Miscellaneous	621
Del Norte	97
Crescent City	80
Miscellaneous	17
Eldorado	188
Placerville	140
Miscellaneous	48
Fresno	4,286
Caruthers	15
Clovis	42
Coalinga	371
Fowler	35
Fresno	3,110
Kingsburg	53
Reedley	120
Sanger	120
Selma	100
Miscellaneous	320
Glenn	314
Orland	63
Willows	181
Miscellaneous	70
Humboldt	1,425
Arcata	140
Eureka	760
Fortuna	58
Rohnerville	4
Scotia	62
Miscellaneous	401

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

CALIFORNIA—Continued

County and city	Number of returns
Imperial	1,188
Brawley	297
Calexico	191
Calipatria	50
El Centro	403
Holtville	96
Imperial	52
Miscellaneous	99
Inyo	200
Bishop	90
Miscellaneous	110
Kern	2,774
Bakersfield	1,585
Delano	103
Fellows	49
Maricopa	97
Taft	693
Wasco	49
Miscellaneous	198
Kings	629
Armona	7
Corcoran	120
Hanford	361
Lemoore	80
Miscellaneous	61
Lake	171
Lakeport	70
Miscellaneous	101
Lassen	331
Susanville	181
Westwood	131
Miscellaneous	19
Los Angeles	128,079
Alhambra	958
Arcadia	94
Artesia	103
Avalon	95
Azusa	192
Baldwin Park	97
Bell	98
Bellflower	93
Belvedere	10
Beverly Hills	2,875
Burbank	578
Claremont	387
Compton	391
Covina	386
Culver City	379
Downey	104
El Monte	191
El Segundo	133
Gardena	193
Glendale	3,452
Glendora	194
Hawthorne	49
Hermosa	191
Huntington Park	959
Inglewood	582
Lancaster	45
La Verne	193
Lawndale	21
Lennox	9
Lomita	48
Long Beach	7,483
Los Angeles City	87,081
Lynwood	193
Manhattan	48
Maywood	95
Moneta	24
Monrovia	387
Montebello	192
Monterey Park	47
Montrose	49
Newhall	32
Norwalk	191
Pomona	574
Los Angeles—Contd.	
Pasadena	6,709
Puente	193
Redondo	192
Rosemead	49
San Dimas	197
San Fernando	201
Santa Fe Springs	42
San Gabriel	383
San Marino	574
Santa Anita	6
Santa Monica	1,917
Sherman	133
Sierra Madre	198
Southgate	384
South Pasadena	1,151
Torrance	197
Tujunga	49
Vernon	24
Walnut Park	48
Whittier	1,979
Willowbrook	27
Wilmar	51
Miscellaneous	3,879
Madera	300
Madera	220
Miscellaneous	80
Marin	2,253
Corte Madera	49
Larkspur	77
Mill Valley	321
Novato	34
Ross	151
San Anselmo	340
San Rafael	608
Sausalito	361
Tomales	11
Miscellaneous	301
Mariposa: Miscellaneous	110
Mendocino	461
Fort Bragg	120
Ukiah	131
Willits	60
Miscellaneous	100
Merced	1,074
Gustine	160
Los Banos	170
Merced	524
Miscellaneous	220
Modoc	170
Alturas	80
Miscellaneous	90
Mono: Miscellaneous	23
Monterey	2,418
Carmel	300
Castroville	34
Gonzales	58
King City	130
Monterey	578
Pacific Grove	240
Salinas	858
Miscellaneous	220
Napa	682
Calistoga	60
Napa	480
St. Helena	90
Miscellaneous	52
Nevada	331
Grass Valley	141
Nevada City	70
Truckee	50
Miscellaneous	70
Orange	5,201
Anaheim	794
Balboa	49
Brea	94
Buena Park	55
Costa Mesa	27
El Modena	1
Fullerton	597
Garden Grove	101
Huntington Beach	198
Laguna Beach	197
La Habra	201
Newport Beach	42
Orange	594
Placentia	199
Santa Ana	1,787
Seal Beach	29
Tustin	43
Miscellaneous	193
Placer	794
Auburn	171
Lincoln	93
Roseville	280
Miscellaneous	250
Plumas: Miscellaneous	260
Riverside	1,590
Banning	51
Beaumont	46
Blythe	33
Coachella	30
Corona	203
Elsinore	51
Hemet	99
Indio	49
Norco	16
Palm Springs	48
Perris	18
Riverside	597
San Jacinto	47
Miscellaneous	302
Sacramento	6,066
Folsom City	59
Isleton	41
North Sacramento	39
Sacramento	5,416
Miscellaneous	511
San Benito	360
Hollister	290
Miscellaneous	70
San Bernardino	3,346
Barstow	50
Bloomington	16
Chino	49
Colton	100
Cucamonga	49
Etiwanda	36
Fontana	51
Needles	198
Ontario	397
Redlands	556
Rialto	49
San Bernardino	793
Upland	298
Victorville	49
Yucaipa	22
Miscellaneous	633
San Diego	7,684
Carlsbad	47
Chula Vista	200
Coronado	201
El Cajon	46
Encinitas	50
Escondido	204
La Mesa	47

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

CALIFORNIA—Continued

County and city	Number of returns
San Diego—Continued	
National City	52
Oceanside	49
San Diego	5,944
San Ysidro	48
Miscellaneous	796
San Francisco: San Francisco	62,367
San Joaquin	4,104
Lodi	421
Manteca	70
Ripon	42
Stockton	3,079
Tracy	270
Miscellaneous	222
San Luis Obispo	980
Arroyo Grande	50
Atascadero	99
Paso Robles	103
Pismo Beach	34
San Luis Obispo	496
Miscellaneous	198
San Mateo	4,761
Atherton	28
Burlingame	1,614
Colma	140
Daly City	121
Half Moon Bay	34
Hillsborough	90
Menlo Park	210
Redwood City	630
San Bruno	90
San Carlos	47
San Mateo	1,435
South San Francisco	181
Miscellaneous	141
Santa Barbara	3,889
Carpinteria	198
Lompoc	197
Montecito	26
Santa Barbara	2,773
Santa Maria	398
Miscellaneous	297
Santa Clara	7,188
Campbell	80
Gilroy	210
Los Gatos	320
Mountain View	170
Palo Alto	1,727
San Jose	3,879
Santa Clara—Continued	
Santa Clara	221
Saratoga	91
Sunnyvale	80
Miscellaneous	410
Santa Cruz	1,564
Santa Cruz	712
Watsonville	752
Miscellaneous	100
Shasta	338
Anderson	18
Redding	230
Miscellaneous	90
Sierra: Miscellaneous	80
Siskiyou	724
Dunsmuir	200
Edgewood	3
Mount Shasta	50
Weed	70
Yreka	90
Miscellaneous	311
Solano	1,779
Benicia	130
Dixon	120
Fairfield	40
Rio Vista	180
Vacaville	140
Vallejo	929
Miscellaneous	240
Sonoma	2,370
Bodega	5
Glen Allen	8
Healdsburg	191
Petaluma	881
Santa Rosa	775
Sebastopol	150
Miscellaneous	360
Stanislaus	1,852
Crows Landing	61
Modesto	944
Newman	220
Oakdale	100
Turlock	271
Waterford	16
Miscellaneous	240
Sutter	349
Nicolaus	9
Yuba City	200
Miscellaneous	140
Tehama	318
Corning	80
Gerber	15
Los Molinos	15
Red Bluff	170
Miscellaneous	38
Trinity: Miscellaneous	47
Tulare	1,955
Dinuba	100
Ducor	33
Exeter	170
Lemon Cove	17
Lindsay	281
Orosi	22
Porterville	322
Strathmore	40
Tipton	37
Tulare	350
Visalia	442
Miscellaneous	141
Tuolumne	281
Sonora	160
Miscellaneous	121
Ventura	2,260
Fillmore	296
Ojai	100
Oxnard	401
Piru	49
Santa Paula	368
Saticoy	33
Ventura	597
Miscellaneous	386
Yolo	830
Clarksburg	80
Davis	80
Woodland	410
Miscellaneous	260
Yuba	527
Marysville	461
Miscellaneous	66
All other:	
Residents of other States	1,809
Residents of foreign countries (American citizens and aliens)	208

COLORADO

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

[1] See text, p. 19.

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

COLORADO—Continued

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

CONNECTICUT

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

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

CONNECTICUT—Continued

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

DELAWARE

	Number of returns
State total	9,816
Returns, Form 1040, showing no net income, not included in general tables	406
Adjustment—subtract to reconcile with general tables [1]	68
Total in general tables	9,342
Kent	504
Dover	262
Harrington	43
Kent—Continued.	
Smyrna	68
Miscellaneous	131
New Castle	8,437
Delaware City	22
Elsmere	63
Middletown	81
Newark	197
New Castle	141
Wilmington	7,233
Miscellaneous	700
Sussex	676
Georgetown	64
Laurel	60
Lewes	87
Sussex—Continued	
Milford	156
Milton	20
Seaford	82
Miscellaneous	207
All other:	
Residents of other States	187
Residents of foreign countries (American citizens and aliens)	12

DISTRICT OF COLUMBIA

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

[1] See text, p. 19.

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

FLORIDA

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

[1] See text, p. 19.

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

FLORIDA—Continued

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

GEORGIA

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

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

GEORGIA—Continued

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

[1] Canon is shown in 1930 population to be in 2 counties—Hart and Franklin—with a total population of 568 for 1930, as compared with 1,132 for 1920.

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

GEORGIA—Continued

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

HAWAII

Territory total	8,341
Returns, Form 1040, showing no net income, not included in general tables	246
Adjustment—subtract to reconcile with general tables [1]	226
Total in general tables	7,869
Hawaii	580
Hilo	320
Miscellaneous	260
Honolulu	6,516
Honolulu	5,921
Miscellaneous	595
Kauai: Miscellaneous	265
Maui	680
Wailuku	145
Miscellaneous	535
All other:	
Residents of other States	46
Residents of foreign countries (American citizens and aliens)	254

IDAHO

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

[1] See text, p. 19.

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

IDAHO—Continued

County and city	Number of returns
Canyon	411
Caldwell	157
Nampa	204
Miscellaneous	50
Caribou: Miscellaneous	45
Cassia	120
Burley	104
Miscellaneous	16
Clark: Miscellaneous	20
Clearwater	123
Orofino	50
Miscellaneous	73
Custer: Miscellaneous	19
Elmore	81
Glenns Ferry	44
Mountain Home	32
Miscellaneous	5
Franklin	28
Preston	25
Miscellaneous	3
Fremont	108
Ashton	35
St. Anthony	58
Miscellaneous	15
Gem: Emmett	63
Gooding	75
Gooding	44
Miscellaneous	31
Idaho	116
Grangeville	61
Miscellaneous	55
Jefferson	57
Rigby	31
Miscellaneous	26
Jerome	107
Jerome	72
Miscellaneous	35
Kootenai	292
Coeur d'Alene	232
Spirit Lake	29
Miscellaneous	31
Latah	359
Moscow	180
Miscellaneous	179
Lemhi	64
Salmon	41
Miscellaneous	23
Lewis: Miscellaneous	45
Lincoln	69
Shoshone	65
Miscellaneous	4
Madison	81
Rexburg	71
Miscellaneous	10
Minidoka	73
Rupert	60
Miscellaneous	13
Nez Perce	427
Lewiston	402
Miscellaneous	25
Oneida: Malad City	28
Owyhee: Miscellaneous	11
Payette	116
Payette	80
Miscellaneous	36
Power	28
American Falls	24
Miscellaneous	4
Shoshone	963
Kellogg	308
Mullan	167
Wallace	325
Miscellaneous	163
Teton: Miscellaneous	25
Twin Falls	665
Buhl	95
Filer	42
Twin Falls	448
Miscellaneous	80
Valley: Miscellaneous	58
Washington	114
Weiser	110
Miscellaneous	4
All other:	
Residents of other States	188
Residents of foreign countries (American citizens and aliens)	11

ILLINOIS

State total	343,618
Returns, Form 1040, showing no net income, not included in general tables	11,209
Adjustment—subtract to reconcile with general tables [1]	4,778
Total in general tables	327,631
Adams	1,374
Camp Point	12
Quincy	1,295
Miscellaneous	69
Alexander	416
Cairo	386
Miscellaneous	30
Bond	93
Greenville	85
Miscellaneous	8
Boone	203
Belvedere	179
Miscellaneous	24
Brown	46
Mount Sterling	37
Miscellaneous	9
Bureau	536
Depue	49
Ladd	7
Princeton	223
Spring Valley	90
Miscellaneous	167
Calhoun: Miscellaneous	60
Carroll	302
Lanark	29
Mount Carroll	49
Savanna	173
Miscellaneous	51
Cass	378
Ashland	41
Beardstown	229
Virginia	74
Miscellaneous	34
Champaign	1,755
Champaign	1,009
Rantoul	111
Urbana	399
Miscellaneous	236
Christian	477
Assumption	25
Kincaid	20
Pana	121
Stonington	21
Taylorville	232
Miscellaneous	58
Clark	126
Casey	52
Marshall	55
Martinsville	9
Miscellaneous	10
Clay	65
Flora	53
Miscellaneous	12
Clinton	154
Breese	36
Carlyle	46
New Baden	15
Trenton	29
Miscellaneous	28
Coles	681
Charleston	145
Mattoon	503
Oakland	15
Miscellaneous	18
Cook	263,762
Argo	129
Arlington Heights	268
Barrington	288
Bellewood	110
Berwyn	2,891
Blue Island	768
Broadview	1
Brookfield	226
Calumet City	292
Chicago	216,819
Chicago Heights	855
Cicero	2,890
Des Plaines	612
Dolton	99
Evanston	9,165
Evergreen Park	29
Forest Park	750
Franklin Park	71
Glencoe	944
Glenview	190
Harvey	602
Hazlecrest	31
Hillside	27
Homewood	173
Kenilworth	481
La Grange	1,984
Lansing	77
Lemont	152
Lyons	138
Maywood	1,614

[1] See text, p. 19

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

ILLINOIS—Continued

County and city	Number of returns
Cook—Continued.	
Melrose Park	248
Midlothian	45
Morton Grove	133
Mount Greenwood	3
Mount Prospect	103
Niles Center	394
Northbrook	84
Oak Lawn	53
Oak Park	9,538
Palatine	139
Park Ridge	1,363
Phoenix	2
Posen	1
Riverdale	89
River Forest	1,405
River Grove	55
Riverside	1,009
South Chicago Heights	5
South Holland	79
Steger	43
Stickney	8
Summit	62
Thornton	30
Western Springs	503
Wilmette	2,369
Winnetka	1,938
Miscellaneous	1,385
Crawford	278
Oblong	49
Palestine	28
Robinson	185
Miscellaneous	16
Cumberland	46
Greenup	12
Miscellaneous	34
De Kalb	657
De Kalb	280
Genoa	28
Sandwich	86
Sycamore	182
Miscellaneous	81
De Witt	342
Clinton	237
Farmer City	71
Miscellaneous	34
Douglas	267
Arcola	58
Arthur	32
Newman	25
Tuscola	88
Villa Grove	37
Miscellaneous	27
Du Page	5,832
Bensenville	111
Downers Grove	607
Elmhurst	1,114
Glen Ellyn	875
Hinsdale	920
Lombard	334
Naperville	370
Villa Park	305
West Chicago	194
Westmont	39
Wheaton	714
Miscellaneous	249
Edgar	411
Chrisman	41
Paris	305
Miscellaneous	65
Edwards	35
Albion	25
Miscellaneous	10
Effingham	153
Altamont	23
Effingham	108
Miscellaneous	22
Fayette	115
St. Elmo	6
Vandalia	78
Miscellaneous	31
Ford	289
Gibson City	98
Paxton	93
Miscellaneous	98
Franklin	429
Benton	126
Buckner	4
Christopher	50
Orient	13
Royalton	12
Sesser	11
Valier	4
West Frankfort	155
Zeigler	49
Miscellaneous	5
Fulton	474
Astoria	23
Canton	257
Cuba	15
Farmington	46
Lewistown	37
Miscellaneous	96
Gallatin	39
Shawneetown	20
Miscellaneous	19
Greene	250
Carrollton	87
Greenfield	19
Roodhouse	64
White Hall	52
Miscellaneous	28
Grundy	367
Coal City	64
Morris	231
Miscellaneous	72
Hamilton	22
McLeansboro	19
Miscellaneous	3
Hancock	281
Augusta	12
Carthage	105
Dallas City	14
Hamilton	32
La Harpe	30
Warsaw	33
Miscellaneous	55
Hardin	30
Rosiclare	20
Miscellaneous	10
Henderson: Miscellaneous	39
Henry	748
Cambridge	41
Galva	100
Geneseo	109
Kewanee	370
Miscellaneous	128
Iroquois	424
Gilman	40
Milford	44
Onarga	38
Sheldon	33
Watseka	131
Miscellaneous	138
Jackson	418
Carbondale	188
Elkville	25
Murphysboro	151
Miscellaneous	54
Jasper	48
Newton	39
Miscellaneous	9
Jefferson	224
Mount Vernon	214
Miscellaneous	10
Jersey	174
Grafton	20
Jerseyville	152
Miscellaneous	2
Jo Daviess	220
East Dubuque	23
Galena	110
Stockton	31
Warren	11
Miscellaneous	45
Johnson: Miscellaneous	27
Kane	4,824
Aurora	2,336
Batavia	292
Carpentersville	16
Dundee	133
East Dundee	4
Elgin	1,448
Geneva	231
Mooseheart	14
St. Charles	239
West Dundee	2
Miscellaneous	109
Kankakee	912
Bradley	24
Kankakee	704
Manteno	26
Momence	80
St. Anne	28
Miscellaneous	50
Kendall	134
Plano	42
Miscellaneous	92
Knox	1,202
Abingdon	46
Galesburg	1,060
Knoxville	28
Miscellaneous	68
Lake	5,393
Antioch	75
Barrington. (See Cook County.)	
Deerfield	131
Grays Lake	56
Highland Park	1,418
Highwood	87
Lake Bluff	164
Lake Forest	802
Libertyville	244
Mundelein	60
North Chicago	189
Ravinia	104
Waukegan	1,682
Zion	118
Miscellaneous	263
La Salle	2,272
Earlville	27
La Salle	486
Marseilles	69
Mendota	182
Oglesby	47
Ottawa	623
Peru	272
Seneca	24
Streator	416
Utica	26
Miscellaneous	100
Lawrence	282
Bridgeport	41
Lawrenceville	226
St. Francisville	9
Miscellaneous	6

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

ILLINOIS—Continued

County and city	Number of returns
Lee	542
Amboy	45
Dixon	400
Miscellaneous	97
Livingston	704
Dwight	131
Fairbury	101
Pontiac	270
Miscellaneous	202
Logan	474
Atlanta	26
Lincoln	320
Mount Pulaski	54
Miscellaneous	74
McDonough	407
Bushnell	77
Colchester	8
Macomb	264
Miscellaneous	58
McHenry	1,124
Crystal Lake	270
Harvard	173
McHenry	96
Marengo	83
Woodstock	204
Miscellaneous	298
McLean	2,087
Bloomington	1,532
Chenoa	60
Le Roy	47
Lexington	21
Normal	189
Miscellaneous	238
Macon	2,663
Decatur	1,939
Maroa	30
Miscellaneous	94
Macoupin	673
Benld	33
Carlinville	146
Gillespie	140
Girard	33
Mount Olive	76
Staunton	117
Virden	57
Wilsonville	7
Miscellaneous	64
Madison	3,315
Alton	1,307
Collinsville	228
East Alton	62
Edwardsville	347
Glen Carbon	60
Granite City	616
Hartford	15
Highland	131
Livingston	8
Madison	113
Nameoki	18
Roxana	14
Troy	15
Venice	43
Wood River	248
Worden	6
Miscellaneous	84
Marion	496
Centralia	365
Odin	13
Salem	76
Sandoval	15
Miscellaneous	27
Marshall	173
Henry	49
Lacon	53
Toluca	18
Wenona	31
Miscellaneous	22
Mason	206
Havana	91
Mason City	65
Miscellaneous	50
Massac	93
Brookport	5
Metropolis	86
Miscellaneous	2
Menard	148
Athens	21
Petersburg	78
Miscellaneous	49
Mercer	206
Aledo	109
Keithsburg	18
Miscellaneous	79
Monroe	170
Columbia	68
Waterloo	86
Miscellaneous	16
Montgomery	350
Hillsboro	145
Litchfield	115
Nokomis	44
Panama	13
Witt	11
Miscellaneous	22
Morgan	724
Jacksonville	604
Waverly	32
Miscellaneous	88
Moultrie	109
Lovington	23
Sullivan	52
Miscellaneous	34
Ogle	479
Mount Morris	126
Oregon	88
Polo	42
Rochelle	160
Miscellaneous	63
Peoria	4,806
Bartonville	24
Chillicothe	104
Elmwood	25
Peoria	4,575
Peoria Heights	14
Miscellaneous	64
Perry	227
Duquoin	162
Pinckneyville	54
Miscellaneous	11
Piatt	251
Bement	22
Monticello	121
Miscellaneous	108
Pike	204
Barry	24
Griggsville	27
Pittsfield	108
Miscellaneous	45
Pope	7
Golconda	5
Miscellaneous	2
Pulaski	100
Mounds	50
Mound City	26
Miscellaneous	24
Putnam: Miscellaneous	41
Randolph	273
Chester	95
Coulterville	13
Red Bud	31
Sparta	81
Miscellaneous	35
Richland	104
Olney	100
Miscellaneous	4
Rock Island	2,655
East Moline	155
Moline	1,207
Rock Island	1,156
Silvis	46
Miscellaneous	91
St. Clair	3,854
Belleville	1,031
Dupo	63
East St. Louis [3]	2,394
Fairmont City. (See East St. Louis.)	
Freeburg	37
Lebanon	37
Marissa	27
Mascoutah	34
Millstadt	16
New Athens	45
O'Fallon	65
Washington Park	2
Miscellaneous	103
Saline	282
Carrier Mills	13
Eldorado	51
Harrisburg	212
Miscellaneous	6
Sangamon	3,530
Auburn	38
Divernon	16
Riverton	14
Springfield	3,242
Miscellaneous	220
Schuyler	89
Rushville	74
Miscellaneous	15
Scott	101
Winchester	53
Miscellaneous	48
Shelby	157
Moweaqua	20
Shelbyville	97
Miscellaneous	40
Stark	101
Toulon	45
Wyoming	32
Miscellaneous	24
Stephenson	927
Freeport	873
Lena	20
Miscellaneous	34
Tazewell	877
Delavan	52
East Peoria	43
Morton	77
Pekin	517
South Pekin	18
Washington	69
Miscellaneous	101
Union	149
Anna	93
Cobden	20
Jonesboro	20
Miscellaneous	16
Vermilion	1,968
Danville	1,422
Georgetown	43
Hoopeston	187
Rossville	38
Tilton	7
Westville	50
Miscellaneous	221

[3] Includes Fairmont City.

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

ILLINOIS—Continued

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

INDIANA

State total	67,551
Returns, Form 1040, showing no net income, not included in general tables	1,872
Total in general tables	65,679
Adams	212
Berne	29
Decatur	165
Miscellaneous	18
Allen	4,763
Fort Wayne	4,674
New Haven	48
Miscellaneous	41
Bartholomew	351
Columbus	335
Hope	3
Miscellaneous	13
Benton	100
Fowler	54
Miscellaneous	46
Blackford	182
Hartford City	149
Montpelier	32
Miscellaneous	1
Boone	169
Lebanon	124
Thorntown	16
Zionsville	19
Miscellaneous	10
Brown: Miscellaneous	1
Carroll	73
Delphi	43
Flora	14
Miscellaneous	16
Cass	507
Logansport	487
Miscellaneous	20
Clark	305
Jeffersonville	247
Sellersburg	21
Miscellaneous	37
Clay	265
Brazil	208
Miscellaneous	57
Clinton	345
Frankfort	308
Miscellaneous	37
Crawford: Miscellaneous	30
Daviess	254
Washington	231
Miscellaneous	23
Dearborn	250
Aurora	113
Lawrenceburg	131
Miscellaneous	6
Decatur	167
Greensburg	138
Miscellaneous	29
De Kalb	349
Auburn	163
Butler	26
Garrett	138
Waterloo	15
Miscellaneous	7
Delaware	1,226
Albany	14
Eaton	11
Muncie	1,165
Miscellaneous	36
Dubois	194
Huntingburg	81
Jasper	103
Miscellaneous	10
Elkhart	1,579
Elkhart	1,126
Goshen	297
Nappanee	86
Miscellaneous	70
Fayette	386
Connersville	378
Miscellaneous	8
Floyd	689
New Albany	682
Miscellaneous	7
Fountain	163
Attica	109
Covington	28
Veedersburg	13
Miscellaneous	13
Franklin	82
Brookville	63
Miscellaneous	19
Fulton	140
Rochester	95
Miscellaneous	45
Gibson	271
Fort Branch	21
Oakland City	46
Gibson—Continued.	
Owensville	7
Princeton	166
Miscellaneous	31
Grant	672
Fairmount	23
Gas City	17
Jonesboro	15
Marion	548
Miscellaneous	69
Greene	187
Bloomfield	40
Jasonville	38
Linton	81
Worthington	18
Miscellaneous	10
Hamilton	211
Noblesville	132
Sheridan	27
Miscellaneous	52
Hancock	161
Fortville	32
Greenfield	99
Miscellaneous	30
Harrison	53
Corydon	43
Miscellaneous	10
Hendricks	158
Brownsburg	14
Danville	66
Plainfield	34
Miscellaneous	44
Henry	382
Knightstown	48
Middletown	23
Newcastle	279
Miscellaneous	32
Howard	718
Greentown	17
Kokomo	687
Miscellaneous	14
Huntington	436
Huntington	387
Warren	13
Miscellaneous	36
Jackson	252
Brownstown	23
Seymour	198
Miscellaneous	31
Jasper	146
Rensselaer	111
Miscellaneous	35

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

INDIANA—Continued

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

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

IOWA

County and city	Number of returns
State total	41,601
Returns, Form 1040, showing no net income, not included in general tables	1,214
Adjustment—subtract to reconcile with general tables [1]	470
Total in general tables	39,917
Adair	89
Greenfield	40
Miscellaneous	49
Adams	63
Corning	51
Miscellaneous	12
Allamakee	129
Lansing	29
Postville	41
Waukon	51
Miscellaneous	8
Appanoose	171
Centerville	149
Moulton	10
Mystic	5
Miscellaneous	7
Audubon	117
Audubon	70
Miscellaneous	47
Benton	199
Belle Plaine	55
Vinton	73
Miscellaneous	71
Blackhawk	1,645
Cedar Falls	178
LaPorte City	24
Waterloo	1,406
Miscellaneous	37
Boone	366
Boone	294
Madrid	29
Ogden	30
Miscellaneous	13
Bremer	178
Sumner	40
Waverly	92
Miscellaneous	46
Buchanan	157
Independence	113
Miscellaneous	44
Buena Vista	292
Alta	45
Storm Lake	171
Miscellaneous	76
Butler	98
Clarksville	17
Greene	20
Parkersburg	20
Miscellaneous	41
Calhoun	175
Lake City	36
Manson	40
Rockwell City	47
Miscellaneous	52
Carroll	398
Carroll	208
Coon Rapids	27
Manning	51
Miscellaneous	112
Cass	287
Anita	20
Atlantic	200
Griswold	38
Miscellaneous	29
Cedar	130
Tipton	46
Miscellaneous	84
Cerro Gordo	887
Clear Lake	80
Mason City	770
Miscellaneous	37
Cherokee	289
Cherokee	182
Marcus	36
Miscellaneous	71
Chickasaw	87
Nashua	11
New Hampton	54
Miscellaneous	22
Clarke	44
Osceola	36
Miscellaneous	8
Clay	284
Spencer	190
Miscellaneous	94
Clayton	206
Elkader	45
Guttenberg	19
McGregor	34
Monona	21
Strawberry Point	19
Miscellaneous	68
Clinton	1,024
Clinton	835
Dewitt	99
Miscellaneous	90
Crawford	310
Denison	122
Manilla	29
Miscellaneous	159
Dallas	315
Adel	40
Perry	135
Miscellaneous	140
Davis	46
Bloomfield	37
Miscellaneous	9
Decatur	51
Lamoni	7
Leon	21
Miscellaneous	23
Delaware	125
Manchester	76
Miscellaneous	49
Des Moines	929
Burlington	875
West Burlington	17
Miscellaneous	37
Dickinson	102
Milford	28
Spirit Lake	36
Miscellaneous	38
Dubuque	1,596
Cascade	25
Dubuque	1,480
Dyersville	39
Miscellaneous	52
Emmet	150
Estherville	124
Miscellaneous	26
Fayette	251
Fayette	21
Oelwein	145
West Union	39
Miscellaneous	46
Floyd	271
Charles City	218
Nora Springs	24
Miscellaneous	29
Franklin	138
Hampton	97
Sheffield	14
Miscellaneous	27
Fremont	169
Hamburg	58
Sidney	23
Tabor	21
Miscellaneous	67
Greene	157
Grand Junction	24
Jefferson	86
Scranton	9
Miscellaneous	38
Grundy	102
Grundy Center	37
Reinbeck	20
Miscellaneous	45
Guthrie	124
Guthrie Center	33
Panora	8
Stuart	46
Miscellaneous	37
Hamilton	242
Webster City	163
Miscellaneous	79
Hancock	106
Britt	38
Garner	30
Miscellaneous	38
Hardin	285
Ackley	46
Eldora	77
Iowa Falls	96
Miscellaneous	66
Harrison	239
Dunlap	45
Logan	45
Missouri Valley	75
Woodbine	33
Miscellaneous	41
Henry	172
Mount Pleasant	104
New London	15
Miscellaneous	53
Howard	99
Cresco	84
Miscellaneous	15
Humboldt	132
Humboldt	77
Miscellaneous	55
Ida	274
Holstein	91
Ida Grove	104
Miscellaneous	79
Iowa	115
Marengo	37
Williamsburg	36
Miscellaneous	42
Jackson	179
Bellevue	25
Maquoketa	103
Miscellaneous	51
Jasper	438
Colfax	28
Newton	329
Miscellaneous	81
Jefferson	229
Fairfield	216
Miscellaneous	13
Johnson	541
Iowa City	503
Miscellaneous	38
Jones	142
Anamosa	46
Monticello	71
Miscellaneous	25
Keokuk	116
Sigourney	51
What Cheer	13
Miscellaneous	52

[1] See text, p. 19.

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

IOWA—Continued

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

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

KANSAS

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

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

KANSAS—Continued

County and city	Number of returns
Meade	203
Meade	59
Miscellaneous	144
Miami	241
Osawatomie	113
Paola	108
Miscellaneous	20
Mitchell	200
Beloit	133
Miscellaneous	67
Montgomery	1,092
Caney	73
Cherryvale	74
Coffeyville	369
Independence	561
Miscellaneous	15
Morris	122
Council Grove	69
Miscellaneous	53
Morton	68
Elkhart	45
Miscellaneous	23
Nemaha	150
Sabetha	68
Seneca	30
Miscellaneous	52
Neosho	301
Chanute	263
Erie	15
Miscellaneous	23
Ness	116
Ness City	51
Miscellaneous	65
Norton	171
Norton	107
Miscellaneous	64
Osage	122
Burlingame	23
Osage City	42
Miscellaneous	57
Osborne	120
Downs	31
Osborne	61
Miscellaneous	28
Ottawa	89
Minneapolis	42
Miscellaneous	47
Pawnee	318
Larned	191
Miscellaneous	127
Phillips	115
Phillipsburg	55
Miscellaneous	60
Pottawatomie	182
St. Marys	39
Wamego	58
Miscellaneous	85
Pratt	316
Pratt	251
Miscellaneous	65
Rawlins	147
Atwood	61
Miscellaneous	86
Reno	983
Haven	32
Hutchison	832
Nickerson	20
Miscellaneous	99
Republic	169
Belleville	76
Miscellaneous	93
Rice	250
Lyons	101
Sterling	49
Miscellaneous	100
Riley	454
Manhattan	368
Miscellaneous	86
Rooks	108
Plainville	22
Stockton	53
Miscellaneous	33
Rush	207
La Crosse	67
Miscellaneous	140
Russell	261
Russell	124
Miscellaneous	137
Saline	782
Salina	747
Miscellaneous	35
Scott	71
Scott City	61
Miscellaneous	10
Sedgwick	4,583
Wichita	4,441
Miscellaneous	142
Seward	220
Liberal	195
Miscellaneous	25
Shawnee	2,696
Topeka	2,664
Miscellaneous	32
Sheridan: Miscellaneous	52
Sherman	144
Goodland	122
Miscellaneous	22
Smith	129
Smith Center	71
Miscellaneous	58
Stafford	245
St. John	78
Stafford	74
Miscellaneous	93
Stanton: Miscellaneous	57
Stevens	74
Hugoton	63
Miscellaneous	11
Sumner	399
Caldwell	57
Conway Springs	24
Mulvane	16
Oxford	35
Wellington	226
Miscellaneous	41
Thomas	219
Colby	118
Miscellaneous	101
Trego	92
Wakeeney	61
Miscellaneous	31
Wabaunsee: Miscellaneous	95
Wallace: Miscellaneous	70
Washington	121
Washington	28
Miscellaneous	93
Wichita: Miscellaneous	34
Wilson	179
Altoona	6
Fredonia	74
Neodesha	89
Miscellaneous	10
Woodson	52
Yates Center	37
Miscellaneous	15
Wyandotte	2,515
Bonner Springs	59
Kansas City	2,456
Rosedale	9
All other: Residents of other States	268

KENTUCKY

State total	32,418
Returns, Form 1040, showing no net income, not included in general tables	1,397
Total in general tables	31,021
Adair	14
Columbia	12
Miscellaneous	2
Allen: Scottsville	13
Anderson: Lawrenceburg	45
Ballard	16
Wickliffe	5
Miscellaneous	11
Barren	121
Glasgow	113
Miscellaneous	8
Bath: Miscellaneous	26
Bell	291
Middlesboro	180
Pineville	89
Miscellaneous	22
Boone: Miscellaneous	47
Bourbon	319
Paris	296
Miscellaneous	23
Boyd	869
Ashland	810
Catlettsburg	58
Miscellaneous	1
Boyle	305
Danville	294
Miscellaneous	11
Bracken	71
Augusta	52
Miscellaneous	19
Breathitt	27
Jackson	25
Miscellaneous	2
Breckinridge	44
Cloverport	17
Miscellaneous	27
Bullitt	26
Lebanon Junction	9
Miscellaneous	17
Butler: Miscellaneous	2
Caldwell	115
Princeton	104
Miscellaneous	11

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

KENTUCKY—Continued

County and city	Number of returns
Calloway	69
Murray	65
Miscellaneous	4
Campbell	2,403
Bellevue	342
Clifton. (See Newport.)	
Dayton	211
Fort Thomas	760
Newport[1]	1,038
Southgate. (See Newport.)	
Miscellaneous	52
Carlisle	8
Bardwell	3
Miscellaneous	5
Carroll	68
Carrollton	51
Miscellaneous	17
Carter	40
Olive Hill	16
Miscellaneous	24
Casey: Miscellaneous	5
Christian	291
Hopkinsville	255
Miscellaneous	36
Clark	317
Winchester	312
Miscellaneous	5
Clay: Miscellaneous	10
Crittenden	26
Marion	23
Miscellaneous	3
Cumberland: Miscellaneous	3
Daviess	573
Owensboro	549
Miscellaneous	24
Edmonson: Miscellaneous	13
Estill	94
Irvine	43
Ravenna	40
Miscellaneous	11
Fayette	2,304
Lexington	2,291
Miscellaneous	13
Fleming	43
Flemingsburg	38
Miscellaneous	5
Floyd	136
Prestonburg	48
Wayland	21
Weeksbury	8
Wheelwright	6
Miscellaneous	53
Franklin	323
Frankfort	322
Miscellaneous	1
Fulton	139
Fulton	109
Hickman	30
Gallatin: Miscellaneous	13
Garrard	46
Lancaster	40
Miscellaneous	6
Grant: Miscellaneous	42
Graves	214
Mayfield	208
Miscellaneous	6
Grayson: Miscellaneous	30
Green: Miscellaneous	6
Greenup	150
Greenup	17
Raceland	9
Russell	108
Miscellaneous	16
Hancock: Miscellaneous	13
Hardin	82
Elizabethtown	63
Miscellaneous	19
Harlan	412
Evarts	7
Harland	135
Miscellaneous	270
Harrison	145
Cynthiana	133
Miscellaneous	12
Hart: Miscellaneous	18
Henderson	234
Henderson	230
Miscellaneous	4
Henry	51
Eminence	25
Miscellaneous	26
Hickman	8
Clinton	7
Miscellaneous	1
Hopkins	250
Dawson Springs	28
Earlington	36
Madisonville	168
Mortons Gap	4
Miscellaneous	14
Jackson: Miscellaneous	3
Jefferson	13,336
Louisville	12,825
Miscellaneous	511
Jessamine	77
Nicholasville	68
Miscellaneous	9
Johnson	89
Paintsville	70
Van Lear	12
Miscellaneous	7
Kenton	3,073
Covington	2,816
Ludlow	234
Miscellaneous	23
Knott: Miscellaneous	9
Knox	47
Barbourville	44
Miscellaneous	3
Larue	17
Hodgenville	14
Miscellaneous	3
Laurel: London	22
Lawrence	60
Louisa	48
Miscellaneous	12
Lee	16
Beattyville	8
Miscellaneous	8
Leslie: Miscellaneous	12
Letcher	121
Jenkins	45
Neon	13
Seco	8
Whitesburg	21
Miscellaneous	34
Lewis	23
Vanceburg	17
Miscellaneous	6
Lincoln	60
Stanford	41
Miscellaneous	19
Livingston: Miscellaneous	13
Logan	78
Russellville	60
Miscellaneous	18
Lyon	26
Eddyville	17
Miscellaneous	9
McCracken: Paducah	699
McCreary: Miscellaneous	20
McLean	11
Livermore	5
Miscellaneous	6
Madison	251
Berea	75
Richmond	173
Miscellaneous	3
Magoffin: Miscellaneous	16
Marion	63
Lebanon	60
Miscellaneous	3
Marshall	17
Benton	8
Miscellaneous	9
Martin: Miscellaneous	1
Mason	249
Maysville	236
Miscellaneous	13
Meade: Miscellaneous	8
Menifee: Miscellaneous	1
Mercer	117
Harrodsburg	101
Miscellaneous	61
Monroe: Miscellaneous	1
Montgomery: Mount Sterling	154
Morgan: Miscellaneous	10
Muhlenberg	131
Central City	42
Drakesboro	6
Greenville	68
Miscellaneous	17
Nelson	84
Bardstown	68
Miscellaneous	22

[1] Includes Clifton and Southgate.

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

KENTUCKY—Continued

County and city	Number of returns
Nicholas	46
Carlisle	44
Miscellaneous	3
Ohio	41
Beaver Dam	14
Hartford	17
Miscellaneous	11
Oldham	71
La Grange	33
Miscellaneous	38
Owen: Miscellaneous	22
Pendleton	41
Falmouth	31
Miscellaneous	10
Perry	185
Hazard	120
Miscellaneous	65
Pike	285
Hellier	5
McVeigh	10
Pikeville	113
Miscellaneous	157
Powell: Miscellaneous	4
Pulaski	152
Burnside	22
Somerset	125
Miscellaneous	5
Robertson: Miscellaneous	2
Rockcastle: Miscellaneous	14
Rowan: Miscellaneous	26
Russell: Miscellaneous	1
Scott	160
Georgetown	157
Miscellaneous	3
Shelby	129
Shelbyville	119
Miscellaneous	10
Simpson: Franklin	40
Spencer: Miscellaneous	11
Taylor	39
Campbellsville	38
Miscellaneous	1
Todd: Miscellaneous	41
Trigg	28
Cadiz	26
Miscellaneous	2
Trimble: Miscellaneous	5
Union	90
Morganfield	47
Sturgis	32
Uniontown	6
Miscellaneous	5
Warren	312
Bowling Green	298
Miscellaneous	14
Washington	42
Springfield	40
Miscellaneous	2
Wayne	10
Monticello	9
Miscellaneous	1
Webster	54
Providence	31
Miscellaneous	23
Whitley	151
Corbin	88
Williamsburg	53
Miscellaneous	10
Wolfe: Miscellaneous	5
Woodford	158
Versailles	117
Miscellaneous	41
All other:	
Residents of other States	385
Residents of foreign countries (American citizens and aliens)	18

LOUISIANA

State total	34,649
Returns, Form 1040, showing no net income, not included in general tables	1,670
Total in general tables	32,979
Acadia	340
Church Point	38
Crowley	177
Rayne	80
Miscellaneous	45
Allen	114
Elizabeth	38
Kinder	6
Oakdale	64
Miscellaneous	6
Ascension	112
Donaldsonville	76
Miscellaneous	36
Assumption	56
Napoleonville	35
Miscellaneous	21
Avoyelles	100
Bunkie	41
Cottonport	5
Mansura	10
Marksville	25
Miscellaneous	19
Beauregard	105
De Ridder	86
Merryville	13
Miscellaneous	6
Bienville	87
Arcadia	41
Gibsland	13
Miscellaneous	33
Bossier	130
Bossier	35
Plain Dealing	24
Miscellaneous	71
Caddo	4,076
Shreveport	3,808
Vivian	41
Miscellaneous	227
Calcasieu	934
De Quincy	33
Lake Charles	713
Sulphur	53
Vinton	67
Miscellaneous	68
Caldwell: Miscellaneous	47
Cameron: Miscellaneous	1
Catahoula	27
Jonesville	9
Miscellaneous	18
Claiborne	227
Haynesville	97
Homer	121
Miscellaneous	9
Concordia	99
Ferriday	58
Vidalia	23
Miscellaneous	18
De Soto	209
Logansport	16
Mansfield	140
Miscellaneous	53
East Baton Rouge	1,767
Baton Rouge	1,695
Miscellaneous	72
East Carroll	113
Lake Providence	103
Miscellaneous	10
East Feliciana	52
Jackson	13
Miscellaneous	39
Evangeline	45
Ville Platte	30
Miscellaneous	15
Franklin	104
Winnsboro	64
Miscellaneous	40
Grant	55
Colfax	20
Miscellaneous	35
Iberia	270
Jeanerette	75
New Iberia	162
Miscellaneous	33
Iberville	199
Plaquemine	134
White Castle	28
Miscellaneous	37
Jackson	51
Hodge	28
Jonesboro	18
Miscellaneous	5
Jefferson	380
Gretna	115
Kenner	34
Westwego	21
Miscellaneous	210
Jefferson Davis	208
Jennings	105
Lake Arthur	18
Welsh	45
Miscellaneous	40
Lafayette	353
Lafayette	321
Miscellaneous	32
La Fourche	206
Thibodaux	121
Miscellaneous	85

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

LOUISIANA—Continued

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

MAINE

State total	18,359
Returns, Form 1040, showing no net income, not included in general tables	530
Total in general tables	17,829
Androscoggin	1,610
Auburn	568
Lewiston	809
Lisbon	58
Livermore	1
Livermore Falls	78
Mechanic Falls	52
Poland	26
Turner	2
Webster	11
Miscellaneous	5
Aroostook	1,045
Ashland	10
Blaine	1
Bridgewater	5
Caribou	153
Eagle Lake	9
Easton	39
Fort Fairfield	131
Fort Kent	43
Frenchville	2
Grand Isle	2
Houlton	226
Island Falls	7
Limestone	33
Madawaska	40
Mapleton	10
Mars Hill	36
Monticello	7
Presque Isle	207
Sherman	4
Aroostook—Continued.	
Stockholm	4
Van Buren	34
Washburn	20
Miscellaneous	22
Cumberland	5,945
Bridgton	39
Brunswick	308
Cape Elizabeth	117
Cumberland	16
Falmouth	7
Freeport	46
Gorham	36
Gray	14
Harpswell	5
New Gloucester	5
Portland	4,440
Scarborough	39
South Portland	474
Standish	8

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

MAINE—Continued

County and city	Number of returns
Cumberland—Con.	
Westbrook	216
Windham	33
Yarmouth	62
Miscellaneous	74
Franklin	310
Farmington	122
Jay	27
Kingfield	10
Phillips	9
Rangeley	51
Wilton	62
Miscellaneous	29
Hancock	645
Bar Harbor	211
Blue Hill	19
Bucksport	65
Deer Isle	6
Ellsworth	113
Gouldsboro	5
Mount Desert	75
Stonington	18
Miscellaneous	133
Kennebec	1,687
Augusta	587
Benton	6
China	5
Clinton	19
Farmingdale	4
Gardiner	190
Hallowell	50
Monmouth	6
Oakland	48
Randolph	11
Vassalboro	9
Waterville	621
Winslow	11
Winthrop	66
Miscellaneous	54
Knox	642
Camden	129
Rockland	349
Rockport	23
St. George	14
Thomaston	71
Union	8
Vinalhaven	11
Warren	17
Miscellaneous	20
Lincoln	253
Boothbay	18
Boothbay Harbor	58
Bristol	7
Lincoln—Continued.	
Waldoboro	32
Wiscasset	31
Miscellaneous	107
Oxford	623
Bethel	46
Dixfield	28
Fryeburg	32
Mexico	40
Norway	51
Oxford	16
Paris and South Paris	72
Rumford	253
Miscellaneous	85
Penobscot	2,058
Bangor	1,320
Brewer	116
Corinna	7
Dexter	68
East Millinocket	38
Enfield	7
Hampden	23
Hermon	1
Howland	11
Lincoln	40
Milford	13
Millinocket	197
Newport	16
Old Town	98
Orono	56
Orrington	3
Patten	9
Miscellaneous	35
Pixcataquis	263
Brownville	37
Dover-Foxcroft	75
Greenville	42
Guilford	38
Milo	42
Monson	12
Sangerville	8
Miscellaneous	9
Sagadahoc	390
Bath	301
Richmond	34
Topsham	30
Miscellaneous	25
Somerset	480
Anson	29
Bingham	64
Fairfield	62
Hartland	5
Somerset—Continued.	
Madison	77
Norridgewock	6
Pittsfield	52
Skowhegan	135
St. Albans	2
Miscellaneous	48
Waldo	236
Belfast	156
Searsport	19
Winterport	8
Miscellaneous	53
Washington	412
Baileyville	40
Calais	108
Cherryfield	9
Danforth	23
East Machias	6
Eastport	72
Jonesport	8
Lubec	37
Machias	31
Millbridge	12
Miscellaneous	66
York	1,558
Berwick	34
Biddeford	321
Buxton	21
Eliot	13
Hollis	8
Kennebunk	104
Kennebunkport	45
Kittery	99
Lebanon	7
Limerick	19
North Berwick	40
Old Orchard	65
Parsonsfield	20
Saco	223
Sanford	306
South Berwick	51
Wells	47
York	100
Miscellaneous	35
All other:	
Residents of other States	171
Residents of foreign countries (American citizens and aliens)	31

MARYLAND

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

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

MARYLAND—Continued

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

MASSACHUSETTS

State total	214,333
Returns, Form 1040, showing no net income, not included in general tables	6,638
Adjustment — subtract to reconcile with general tables [1]	5,442
Total in general tables	202,253
Barnstable	1,487
Barnstable	442
Bourne	135
Chatham	81
Dennis	55
Falmouth	283
Harwich	107
Orleans	59
Provincetown	110
Sandwich	69
Yarmouth	81
Miscellaneous	65
Berkshire	5,285
Adams	332
Cheshire	34
Clarksburg	2
Dalton	194
Great Barrington	316
Hinsdale	25
Lanesborough	20
Lee	202
Lenox	150
New Marlborough	8
North Adams	845
Pittsfield	2,712
Sheffield	41
Stockbridge	113
West Stockbridge	10
Williamstown	236
Miscellaneous	45
Bristol	10,002
Acushnet	31
Attleboro	910
Berkley	8
Dartmouth	100
Dighton	73
Easton	183
Fairhaven	364
Fall River	2,625
Freetown	25
Mansfield	257
New Bedford	3,226
North Attleboro	510
Bristol—Continued.	
Norton	126
Raynham	50
Rehoboth	14
Seekonk	25
Somerset	111
Swansea	67
Taunton	1,222
Westport	75
Dukes	174
Edgartown	54
Oak Bluffs	28
Tisbury	81
Miscellaneous	11
Essex	21,198
Amesbury	378
Andover	837
Beverly	1,284
Danvers	502
Essex	47
Georgetown	58
Gloucester	973
Groveland	50
Hamilton	136
Haverhill	1,971
Ipswich	234
Lawrence	2,453
Lynn	4,447
Lynnfield	129
Manchester	207
Marblehead	809
Merrimac	64
Methuen	659
Middleton	37
Nahant	151
Newbury	72
Newburyport	584
North Andover	324
Peabody	741
Rockport	156
Rowley	42
Salem	1,920
Salisbury	48
Saugus	453
Swampscott	1,239
Wenham	66
West Newbury	16
Miscellaneous	111
Franklin	1,401
Buckland	3
Colrain	20
Deerfield	85
Erving	9
Greenfield	559
Franklin—Continued.	
Montague	272
Northfield	77
Orange	160
Shelburne	104
Sunderland	19
Whately	18
Miscellaneous	75
Hampden	14,223
Agawam	130
Chester	42
Chicopee	759
East Longmeadow	68
Holyoke	2,477
Longmeadow	697
Ludlow	159
Monson	91
Palmer	288
Russell	30
Southwick	14
Springfield	8,054
Westfield	647
West Springfield	637
Wilbraham	79
Miscellaneous	51
Hampshire	2,774
Amherst	326
Belchertown	19
Easthampton	258
Hadley	39
Harfield	52
Huntington	28
Northampton	1,350
South Hadley	337
Ware	249
Williamsburg	43
Miscellaneous	73
Middlesex	55,047
Acton	110
Arlington	3,136
Ashland	121
Ayer	140
Bedford	136
Belmont	2,701
Billerica	134
Burlington	32
Cambridge	7,464
Chelmsford	212
Concord	617
Dracut	52
Everett	1,521
Framingham	1,269
Groton	155
Holliston	136

[1] See text, p. 19.

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

MASSACHUSETTS—Continued

County and city	Number of returns
Middlesex—Continued.	
Hopkinton	98
Hudson	298
Lexington	855
Lincoln	162
Littleton	81
Lowell	2,951
Malden	2,810
Marlborough	488
Maynard	216
Medford	3,261
Melrose	2,441
Natick	672
Newton	8,637
North Reading	48
Pepperell	84
Reading	773
Shirley	35
Somerville	4,503
Stoneham	456
Stow	43
Sudbury	67
Tewksbury	35
Townsend	34
Tyngsborough	23
Wakefield	845
Waltham	1,529
Watertown	2,260
Wayland	178
Westford	88
Weston	354
Wilmington	114
Winchester	1,747
Woburn	839
Miscellaneous	86
Nantucket: Nantucket	112
Norfolk	24,823
Avon	49
Bellingham	21
Braintree	980
Brookline	8,842
Canton	339
Cohasset	299
Dedham	1,042
Dover	108
Foxborough	163
Franklin	312
Holbrook	94
Medfield	79
Medway	101
Millis	70
Milton	1,812
Norfolk—Continued.	
Needham	987
Norfolk	45
Norwood	842
Plainville	47
Quincy	4,558
Randolph	248
Sharon	275
Stoughton	297
Walpole	416
Wellesley	1,743
Westwood	119
Weymouth	836
Wrentham	99
Plymouth	8,060
Abington	229
Bridgewater	253
Brockton	2,697
Carver	40
Duxbury	111
East Bridgewater	89
Hanover	114
Hanson	54
Hingham	619
Hull	87
Kingston	87
Lakeville	7
Marion	104
Marshfield	141
Mattapoisett	67
Middleborough	320
Norwell	44
Pembroke	49
Plymouth	585
Rochester	17
Rockland	1,517
Scituate	236
Wareham	213
West Bridgewater	60
Whitman	295
Miscellaneous	25
Suffolk	50,503
Boston	46,909
Chelsea	1,155
Revere	934
Winthrop	1,505
Worcester	17,169
Ashburnham	61
Athol	407
Auburn	136
Barre	87
Berlin	22
Blackstone	40
Boylston	22
Worcester—Continued.	
Brookfield	55
Carlton	31
Clinton	33
Douglas	54
Dudley	42
Fitchburg	1,428
Gardner	604
Grafton	165
Hardwick	32
Holden	103
Hopedale	118
Hubbardston	9
Lancaster	80
Leicester	133
Leominster	745
Lunenburg	38
Mendon	24
Milford	462
Millbury	191
Milliville	42
Northboro	72
Northridge	220
North Brookfield	105
Oxford	77
Rutland	58
Shrewsbury	236
Southboro	143
Southbridge	537
Spencer	214
Sterling	32
Sturbridge	28
Sutton	24
Templeton	56
Upton	36
Uxbridge	93
Warren	73
Webster	396
Westboro	161
West Boylston	68
West Brookfield	44
Westminster	31
Winchendon	194
Worcester	8,944
Miscellaneous	163
All other:	
Residents of other States	1,562
Residents of foreign countries (American citizens and aliens)	513

MICHIGAN

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

[1] See text, p. 19.

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

MICHIGAN—Continued

County and city	Number of returns
Berrien—Continued.	
Three Oaks	63
Watervliet	52
Miscellaneous	142
Branch	313
Bronson	52
Coldwater	216
Quincy	23
Union City	20
Miscellaneous	2
Calhoun	2,774
Albion	278
Battle Creek	2,243
Homer	31
Marshall	179
Miscellaneous	43
Cass	283
Cassopolis	54
Dowagiac	195
Miscellaneous	34
Charlevoix	175
Boyne City	49
Charlevoix	75
East Jordan	30
Miscellaneous	21
Cheboygan	176
Cheboygan	121
Miscellaneous	55
Chippewa	403
Sault Ste. Marie	372
Miscellaneous	31
Clare	60
Clare	44
Miscellaneous	16
Clinton	207
Ovid	26
St. Johns	113
Miscellaneous	68
Crawford	74
Grayling	68
Miscellaneous	6
Delta	652
Escanaba	454
Gladstone	114
Wells	18
Miscellaneous	66
Dickinson	563
Iron Mountain	430
Norway	82
Kingsford	1
Miscellaneous	50
Eaton	438
Bellevue	22
Charlotte	167
Eaton Rapids	103
Grand Ledge	105
Miscellaneous	41
Emmet	408
Harbor Springs	85
Petoskey	277
Miscellaneous	46
Genesee	5,414
Clio	37
Davison	40
Fenton	111
Flint	5,012
Flushing	51
Mount Morris	51
Miscellaneous	112
Gladwin	50
Gladwin	34
Miscellaneous	16
Gogebic	680
Bessemer	122
Ironwood	457
Gogebic—Continued.	
Wakefield	48
Miscellaneous	53
Grand Traverse	395
Traverse City	374
Miscellaneous	21
Gratiot	331
Alma	171
Ithaca	68
St. Louis	39
Miscellaneous	53
Hillsdale	289
Hillsdale	205
Jonesville	25
Miscellaneous	59
Houghton	1,140
Calumet	251
Hancock	247
Houghton	252
Lake Linden	66
Laurium	176
South Range	12
Miscellaneous	136
Huron	294
Bad Axe	83
Harbor Beach	88
Sebewaing	34
Miscellaneous	89
Ingham	3,399
East Lansing	216
Lansing	2,987
Leslie	15
Mason	88
Williamston	26
Miscellaneous	67
Ionia	463
Belding	87
Ionia	252
Lake Odessa	36
Portland	40
Miscellaneous	48
Iosco	100
East Tawas	38
Tawas City	25
Miscellaneous	37
Iron	346
Caspian	20
Crystal Falls	85
Iron River	178
Stambaugh	35
Miscellaneous	28
Isabella	230
Mount Pleasant	189
Miscellaneous	41
Jackson	2,576
Jackson	2,446
Miscellaneous	130
Kalamazoo	2,870
Kalamazoo	2,708
Vicksburg	41
Miscellaneous	121
Kalkaska: Miscellaneous	24
Kent	9,300
Cedar Springs	17
Grand Rapids	8,912
Grandville	39
Lowell	77
Rockford	62
Sparta	57
Miscellaneous	136
Keweenaw: Miscellaneous	39
Lake: Miscellaneous	9
Lapeer	308
Imlay City	69
Lapeer	138
Miscellaneous	101
Leelanau: Miscellaneous	54
Lenawee	804
Adrian	465
Blissfield	56
Clinton	35
Hudson	69
Morenci	41
Tecumseh	73
Miscellaneous	65
Livingston	248
Brighton	50
Howell	153
Towlerville	25
Miscellaneous	20
Luce	80
Newberry	78
Miscellaneous	2
Mackinac	123
St. Ignace	64
Miscellaneous	59
Macomb	1,540
Centerline	47
East Detroit	110
Mount Clemens	810
New Baltimore	37
Richmond	37
Romeo	80
Roseville	32
St. Clair Shores	155
Miscellaneous	232
Manistee	303
Manistee	258
Miscellaneous	45
Marquette	1,132
Ishpeming	298
Marquette	579
Negaunee	154
Miscellaneous	101
Mason	291
Ludington	258
Scottville	20
Miscellaneous	13
Mecosta	186
Big Rapids	143
Miscellaneous	43
Menominee	375
Menominee	324
Miscellaneous	51
Midland	425
Midland	406
Miscellaneous	19
Missaukee: Miscellaneous	28
Monroe	883
Dundee	29
Monroe	749
Miscellaneous	105
Montcalm	303
Greenville	157
Miscellaneous	146
Montmorency: Miscellaneous	21

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TABLE 11.—*Individual returns for 1950, by counties, cities, and townships, showing number of returns*—Continued

MICHIGAN—Continued

County and city	Number of returns
Muskegon	1,915
Muskegon	1,603
Muskegon Heights	114
North Muskegon	54
Whitehall	44
Miscellaneous	100
Newaygo	162
Fremont	73
Newaygo	46
Miscellaneous	43
Oakland	7,002
Berkley	52
Birmingham	1,222
Bloomfield Hills	173
Clawson	41
Farmington	152
Ferndale	611
Holly	69
Milford	81
Oak Park	1
Oxford	86
Pleasant Ridge	295
Pontiac	2,253
Rochester	186
Royal Oak	1,284
Miscellaneous	496
Oceana	121
Hart	58
Shelby	32
Miscellaneous	31
Ogemaw	65
West Branch	52
Miscellaneous	13
Ontonagon	116
Ontonagon	72
Miscellaneous	44
Osceola	107
Evart	36
Reed City	47
Miscellaneous	24
Oscoda: Miscellaneous	5
Otsego	60
Gaylord	47
Miscellaneous	13
Ottawa	1,157
Coopersville	29
Grand Haven	293
Holland	606
Spring Lake	65
Zeeland	121
Miscellaneous	73
Presque Isle	163
Onaway	11
Rogers City	140
Miscellaneous	12
Roscommon: Miscellaneous	28
Saginaw	3,058
Chesaning	44
Saginaw	2,852
St. Charles	40
Miscellaneous	122
St. Clair	2,014
Algonac	128
Marine City	259
Marysville	17
Port Huron	1,291
St. Clair	199
Yale	47
Miscellaneous	73
St. Joseph	660
Constantine	37
Sturgis	272
Three Rivers	251
Miscellaneous	100
Sanilac	194
Croswell	31
Sandusky	48
Miscellaneous	115
Schoolcraft	148
Manistique	136
Miscellaneous	12
Shiawassee	608
Corunna	22
Durand	101
Owosso	422
Miscellaneous	63
Tuscola	280
Caro	109
Cass City	34
Vassar	35
Miscellaneous	102
Van Buren	515
Bangor	46
Decatur	24
Hartford	51
Lawton	25
Paw Paw	90
South Haven	214
Miscellaneous	65
Washtenaw	2,472
Ann Arbor	1,762
Chelsea	51
Manchester	20
Milan	51
Saline	37
Ypsilanti	509
Miscellaneous	42
Wayne	84,942
Centerline. (See Macomb County.)	
Dearborn [1]	1,848
Detroit	74,386
Ecorse	198
Fordson (formerly Springwells; see Dearborn).	
Flat Rock	56
Grosse Isle	140
Grosse Pointe	1,073
Garden City	2
Grosse Point Farms	345
Grosse Point Park	849
Hamtramck	330
Highland Park	2,869
Inkster	64
Lincoln Park	158
Melvindale	39
Northville	147
Plymouth	351
River Rouge	363
Trenton	165
Wayne	252
Wyandotte	943
Miscellaneous	304
Wexford	270
Cadillac	242
Manton	18
Miscellaneous	10
All other:	
Residents of other States	611
Residents of foreign countries (American citizens and aliens)	2,517

MINNESOTA

State total	59,045
Returns, Form 1040, showing no net income, not included in general tables	1,506
Total in general tables	57,539
Aitkin	77
Aitkin	50
Miscellaneous	27
Anoka	111
Anoka	99
Miscellaneous	12
Becker	169
Detroit Lakes	133
Frazee	15
Miscellaneous	21
Beltrami	165
Bemidji	154
Miscellaneous	11
Benton	51
Sauk Rapids	22
Miscellaneous	29
Big Stone	106
Ortonville	59
Miscellaneous	47
Blue Earth	681
Lake Crystal	31
Mankato	591
Miscellaneous	59
Brown	325
New Ulm	188
Sleepy Eye	63
Springfield	54
Miscellaneous	20
Carlton	304
Cloquet	234
Miscellaneous	70
Carver	134
Chaska	43
Waconia	27
Miscellaneous	64
Cass	84
Cass Lake	36
Miscellaneous	48
Chippewa	140
Montevideo	98
Miscellaneous	42
Chisago: Miscellaneous	107
Clay	262
Barnesville	14
Moorhead	190
Miscellaneous	58

[1] Includes Fordson.

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

MINNESOTA—Continued

County and city	Number of returns
Clearwater: Miscellaneous	24
Cook: Miscellaneous	20
Cottonwood	96
Mountain Lake	25
Windom	53
Miscellaneous	18
Crow Wing	390
Brainerd	234
Crosby	91
Ironton	30
Miscellaneous	35
Dakota	455
Farmington	32
Hastings	62
South St. Paul	271
Miscellaneous	90
Dodge	70
Kasson	24
Miscellaneous	46
Douglas	153
Alexandria	104
Osakis	27
Miscellaneous	22
Faribault	190
Blue Earth	74
Wells	34
Winnebago	34
Miscellaneous	48
Fillmore	212
Chatfield	39
Lanesboro	24
Preston	25
Rushford	29
Spring Valley	33
Miscellaneous	62
Freeborn	382
Albert Lea	327
Miscellaneous	55
Goodhue	457
Cannon Falls	35
Kenyon	36
Red Wing	275
Zumbrota	46
Miscellaneous	65
Grant: Miscellaneous	69
Hennepin	23,619
Crystal Bay	13
Edina	5
Excelsior	115
Golden Valley	1
Hopkins	122
Minneapolis	22,931
Richfield	6
Robbinsdale	105
St. Louis Park	77
Wayzata	115
Miscellaneous	129
Houston	111
Caledonia	35
Miscellaneous	76
Hubbard	43
Park Rapids	34
Miscellaneous	9
Isanti	97
Cambridge	52
Miscellaneous	45
Itasca	351
Bovey	39
Coleraine	38
Grand Rapids	88
Keewatin	29
Nashwauk	70
Miscellaneous	87
Jackson	120
Jackson	55
Lakefield	26
Miscellaneous	39
Kanabec	39
Mora	26
Miscellaneous	13
Kandiyohi	230
Willmar	181
Miscellaneous	49
Kittson: Miscellaneous	41
Koochiching	157
International Falls	127
Miscellaneous	30
Lac qui Parle	94
Dawson	34
Madison	48
Miscellaneous	12
Lake	167
Two Harbors	161
Miscellaneous	6
Lake of the Woods: Miscellaneous	27
Le Sueur	172
Le Sueur	56
Montgomery	25
New Prague	31
Waterville	17
Miscellaneous	43
Lincoln: Miscellaneous	57
Lyon	243
Marshall	120
Tracy	73
Miscellaneous	50
McLeod	185
Glencoe	57
Hutchinson	79
Miscellaneous	49
Mahnomen: Miscellaneous	2
Marshall	76
Warren	45
Miscellaneous	31
Martin	282
Fairmont	208
Miscellaneous	74
Meeker	155
Litchfield	80
Miscellaneous	75
Mille Lacs	96
Milaca	31
Princeton	34
Miscellaneous	31
Morrison	163
Little Falls	121
Miscellaneous	42
Mower	367
Austin	306
Miscellaneous	61
Murray	83
Slayton	38
Miscellaneous	45
Nicollet	126
St. Peter	103
Miscellaneous	23
Nobles	197
Adrian	21
Worthington	128
Miscellaneous	48
Norman	66
Ada	33
Miscellaneous	33
Olmsted	987
Rochester	928
Miscellaneous	59
Ottertail	330
Fergus Falls	188
Pelican Rapids	29
Perham	25
Miscellaneous	88
Pennington	105
Thief River Falls	98
Miscellaneous	7
Pine	103
Pine City	29
Sandstone	21
Miscellaneous	53
Pipestone	155
Pipestone	120
Miscellaneous	35
Polk	322
Crookston	172
East Grand Forks	67
Miscellaneous	83
Pope	99
Glenwood	64
Miscellaneous	35
Ramsey	12,800
North St. Paul	78
St. Paul	12,525
White Bear Lake	184
Miscellaneous	13
Red Lake	24
Red Lake Falls	17
Miscellaneous	7
Redwood	168
Redwood Falls	77
Miscellaneous	91
Renville	208
Bird Island	13
Olivia	66
Renville	28
Miscellaneous	101
Rice	520
Faribault	299
Northfield	192
Miscellaneous	29
Rock	124
Luverne	98
Miscellaneous	26
Roseau	45
Roseau	16
Warroad	17
Miscellaneous	12
St. Louis	5,964
Aurora	20
Biwabik	17
Buhl	22
Chisholm	169
Duluth	3,888
Ely	255
Eveleth	293
Gilbert	34
Hibbing	523
Mountain Iron	16
Proctor	127
Virginia	411
Miscellaneous	189
Scott	114
Belleplaine	17
Jordan	32
Shakopee	53
Miscellaneous	12

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

MINNESOTA—Continued

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

MISSISSIPPI

State total	14,196
Returns, Form 1040, showing no net income, not included in general tables	1,636
Adjustment — subtract to reconcile with general tables [1]	413
Total in general tables	12,147
Adams	385
Natchez	383
Miscellaneous	2
Alcorn	176
Corinth	175
Miscellaneous	1
Amite	35
Gloster	17
Miscellaneous	18
Attala	88
Kosciusko	80
Miscellaneous	8
Benton: Miscellaneous	4
Bolivar	546
Cleveland	114
Rosedale	75
Shaw	56
Shelby	63
Miscellaneous	238
Calhoun	7
Calhoun City	2
Miscellaneous	5
Carroll: Miscellaneous	28
Chickasaw	76
Houston	27
Okolona	45
Miscellaneous	4
Choctaw	9
Ackerman	8
Miscellaneous	1
Claiborne	78
Port Gibson	72
Miscellaneous	6
Clarke	47
Quitman	27
Stonewall	5
Miscellaneous	15
Clay	92
West Point	90
Miscellaneous	2
Coahoma	545
Clarksdale	380
Miscellaneous	165
Copiah	143
Crystal Springs	40
Hazlehurst	73
Miscellaneous	30
Covington: Miscellaneous	24
DeSota: Miscellaneous	77
Forrest	452
Hattiesburg	443
Miscellaneous	9
Franklin	28
Bude	14
Miscellaneous	14
George: Miscellaneous	15
Greene: Miscellaneous	21
Grenada	142
Grenada	131
Miscellaneous	11
Hancock	89
Bay St. Louis	74
Miscellaneous	15
Harrison	743
Biloxi	246
Gulfport	393
Long Beach	10
Pass Christian	57
Miscellaneous	37
Hinds	1,889
Jackson	1,778
Miscellaneous	111
Holmes	238
Durant	51
Lexington	66
Miscellaneous	116
Humphreys	136
Belzoni	91
Miscellaneous	45
Issaquena: Miscellaneous	20
Itawamba: Miscellaneous	9
Jackson	154
Moss Point	33
Ocean Springs	50
Pascagoula	65
Miscellaneous	6
Jasper: Miscellaneous	32
Jefferson: Miscellaneous	18
Jefferson Davis: Miscellaneous	13
Jones	402
Ellisville	24
Laurel	365
Miscellaneous	13
Kemper	41
Electric Mills	5
Miscellaneous	36
Lafayette	46
Oxford	44
Miscellaneous	2

[1] See text, p. 19.

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

MISSISSIPPI—Continued

County and city	Number of returns
Lamar	59
Lumberton	38
Sumrall	14
Miscellaneous	7
Lauderdale	775
Meridian	766
Miscellaneous	9
Lawrence: Miscellaneous	27
Leake: Miscellaneous	20
Lee	182
Baldwyn	6
Tupelo	159
Miscellaneous	17
Leflore	708
Greenwood	552
Itta Bena	63
Miscellaneous	93
Lincoln	184
Brookhaven	174
Norfield	7
Miscellaneous	3
Lowndes	316
Columbus	300
Miscellaneous	16
Madison	181
Canton	168
Miscellaneous	13
Marion	113
Columbia	107
Miscellaneous	6
Marshall	77
Holly Springs	60
Miscellaneous	17
Monroe	187
Aberdeen	101
Amory	79
Miscellaneous	7
Montgomery	70
Winona	60
Miscellaneous	10
Neshoba	58
Philadelphia	52
Miscellaneous	6
Newton	65
Newton	31
Union	22
Miscellaneous	12
Noxubee	104
Macon	44
Miscellaneous	60
Oktibbeha	71
Starkville	63
Miscellaneous	8
Panola	126
Batesville	19
Sardis	42
Miscellaneous	65
Pearl River	108
Picayune	67
Poplarville	29
Miscellaneous	12
Perry: Miscellaneous	12
Pike	306
McComb	238
Magnolia	33
Summit	24
Miscellaneous	11
Pontotoc: Pontotoc	29
Prentiss: Booneville	35
Quitman	78
Marks	29
Miscellaneous	49
Rankin	28
Pelahatchie	5
Miscellaneous	23
Scott	58
Forest	40
Miscellaneous	18
Sharkey: Miscellaneous	74
Simpson: Miscellaneous	46
Smith	16
Cohay	4
Miscellaneous	12
Stone	17
Wiggins	14
Miscellaneous	3
Sunflower	368
Drew	55
Indianola	111
Moorhead	33
Ruleville	50
Miscellaneous	119
Tallahatchie	181
Charleston	38
Miscellaneous	143
Tate	54
Senatobia	33
Miscellaneous	21
Tippah	35
Ripley	22
Miscellaneous	13
Tishomingo	15
Iuka	15
Miscellaneous	5
Tunica	114
Tunica	56
Miscellaneous	58
Union	86
New Albany	85
Miscellaneous	1
Walthall: Tylertown	31
Warren	870
Vicksburg	853
Miscellaneous	17
Washington	769
Greenville	527
Hollandale	41
Leland	111
Miscellaneous	90
Wayne	37
Waynesboro	27
Miscellaneous	10
Webster	13
Eupora	10
Miscellaneous	3
Wilkinson	56
Centreville	20
Woodville	34
Miscellaneous	2
Winston	59
Louisville	52
Miscellaneous	7
Yalobusha	115
Water Valley	80
Miscellaneous	35
Yazoo	269
Yazoo City	230
Miscellaneous	39
All other: Residents of other States	116

MISSOURI

State total	88,173
Returns, Form 1040, showing no net income, not included in general tables	2,666
Total in general tables	85,507
Adair	186
Kirksville	168
Miscellaneous	18
Andrew	30
Savannah	22
Miscellaneous	8
Atchison	105
Rockport	34
Tarkio	49
Miscellaneous	22
Audrain	245
Mexico	205
Vandalia	29
Miscellaneous	11
Barry	80
Cassville	6
Monett	66
Miscellaneous	8
Barton	43
Lamar	24
Miscellaneous	19
Bates	69
Butler	42
Rich Hill	13
Miscellaneous	14
Benton	53
Warsaw	38
Miscellaneous	15
Bollinger: Miscellaneous	3
Boone	444
Centralia	26
Columbia	412
Miscellaneous	6
Buchanan	2,058
St. Joseph	2,041
Miscellaneous	17
Butler	176
Poplar Bluff	170
Miscellaneous	6
Caldwell	17
Hamilton	6
Miscellaneous	11
Callaway	118
Fulton	110
Miscellaneous	8
Camden: Miscellaneous	2
Cape Girardeau	363
Cape Girardeau	316
Jackson	41
Miscellaneous	6
Carroll	125
Carrollton	104
Norborne	17
Miscellaneous	4
Carter: Miscellaneous	4

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

MISSOURI—Continued

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

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

MISSOURI—Continued

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

MONTANA

State total	11,913
Returns, Form 1040, showing no net income, not included in general tables	325
Adjustment—add to reconcile with general tables [1]	47
Total in general tables	11,635
Beaverhead	153
Dillon	93
Miscellaneous	60
Big Horn	22
Hardin	14
Miscellaneous	8
Blaine	71
Chinook	37
Miscellaneous	34
Broadwater: Miscellaneous	23
Carbon	131
Red Lodge	68
Miscellaneous	63
Carter: Miscellaneous	14
Cascade	1,807
Great Falls	1,704
Miscellaneous	103
Chouteau	75
Fort Benton	39
Miscellaneous	36
Custer	270
Miles City	259
Miscellaneous	11
Daniels	43
Scobey	36
Miscellaneous	7
Dawson	175
Glendive	169
Miscellaneous	6
Deerlodge	568
Anaconda	566
Miscellaneous	2
Fallon	29
Baker	26
Miscellaneous	3
Fergus	234
Lewistown	203
Miscellaneous	31
Flathead	358
Kalispell	208
Whitefish	106
Miscellaneous	44
Gallatin	326
Bozeman	246
Miscellaneous	80
Garfield: Miscellaneous	8

[1] See text, p. 19.

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

MONTANA—Continued

County and city	Number of returns
Glacier	55
Browning	18
Miscellaneous	37
Golden Valley: Miscellaneous	3
Granite	65
Philipsburg	48
Miscellaneous	17
Hill	256
Havre	246
Miscellaneous	10
Jefferson: Miscellaneous	34
Judith Basin: Miscellaneous	34
Lake	69
Polson	39
Miscellaneous	30
Lewis and Clark	886
East Helena	24
Helena	824
Miscellaneous	38
Liberty: Miscellaneous	9
Lincoln	76
Libby	50
Miscellaneous	26
McCone: Miscellaneous	12
Madison: Miscellaneous	63
Meagher: Miscellaneous	57
Mineral: Miscellaneous	15
Missoula	668
Missoula	633
Miscellaneous	35
Musselshell	103
Roundup	82
Miscellaneous	21
Park	304
Livingston	283
Miscellaneous	21
Petroleum: Miscellaneous	8
Phillips	63
Malta	39
Miscellaneous	24
Pondera	85
Conrad	52
Miscellaneous	33
Powder River: Miscellaneous	18
Powell	146
Deer Lodge	119
Miscellaneous	27
Prairie: Miscellaneous	16
Ravalli	98
Hamilton	66
Miscellaneous	32
Richland	78
Sidney	54
Miscellaneous	24
Roosevelt	80
Poplar	20
Wolf Point	28
Miscellaneous	32
Rosebud	115
Forsyth	50
Miscellaneous	65
Sanders: Miscellaneous	44
Sheridan	44
Plentywood	21
Miscellaneous	23
Silver Bow	2,515
Butte	2,463
Walkerville	41
Miscellaneous	11
Stillwater: Miscellaneous	31
Sweet Grass	46
Big Timber	45
Miscellaneous	1
Teton: Miscellaneous	69
Toole	204
Shelby	91
Miscellaneous	113
Treasure: Miscellaneous	13
Valley	94
Glasgow	68
Miscellaneous	26
Wheatland	60
Harlowton	51
Miscellaneous	9
Wibaux: Miscellaneous	6
Yellowstone	894
Billings	830
Laurel	43
Miscellaneous	21
All other: Residents of other States	170

NEBRASKA

State total	28,508
Returns, Form 1040, showing no net income, not included in general tables	1,237
Total in general tables	27,271
Adams	589
Hastings	567
Miscellaneous	22
Antelope	83
Neligh	32
Miscellaneous	51
Arthur: Miscellaneous	6
Banner: Miscellaneous	8
Blaine: Miscellaneous	4
Boone	172
Albion	90
St. Edwards	33
Miscellaneous	49
Box Butte	324
Alliance	283
Hemingford	36
Miscellaneous	5
Boyd: Miscellaneous	44
Brown	54
Ainsworth	40
Miscellaneous	14
Buffalo	350
Kearney	237
Ravenna	39
Miscellaneous	74
Burt	320
Oakland	152
Tekamah	67
Miscellaneous	101
Butler	218
David City	109
Miscellaneous	109
Cass	267
Plattsmouth	103
Weeping Water	32
Miscellaneous	132
Cedar	227
Hartington	67
Randolph	66
Miscellaneous	94
Chase: Miscellaneous	67
Cherry	153
Valentine	51
Miscellaneous	102
Cheyenne	131
Sidney	94
Miscellaneous	37
Clay	95
Sutton	15
Miscellaneous	80
Colfax	256
Schuyler	89
Miscellaneous	167
Cuming	325
West Point	120
Wisner	124
Miscellaneous	81
Custer	149
Broken Bow	67
Miscellaneous	82
Dakota	139
South Sioux City	46
Miscellaneous	93
Dawes	187
Chadron	135
Crawford	37
Miscellaneous	15
Dawson	213
Cozad	39
Gothenburg	61
Lexington	94
Miscellaneous	19
Deuel	56
Chappell	37
Miscellaneous	19
Dixon	123
Wakefield	50
Miscellaneous	73

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

NEBRASKA—Continued

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

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

NEVADA

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

NEW HAMPSHIRE

County and city	Number of returns
State total	14,288
Returns, Form 1040, showing no net income, not included in general tables	403
Adjustment—add to reconcile with general tables [1]	42
Total in general tables	13,927
Belknap	582
Alton	19
Belmont	10
Laconia	328
Meredith	57
Tilton	75
Miscellaneous	93
Carroll	282
Bartlett	9
Conway	76
Ossipee	24
Wakefield	4
Wolfeboro	66
Miscellaneous	103
Cheshire	1,122
Hinsdale	58
Jaffrey	72
Keene	738
Marlboro	38
Swanzey	18
Troy	16
Walpole	57
Winchester	30
Miscellaneous	95
Coos	990
Berlin	560
Colebrook	66
Gorham	58
Lancaster	123
Northumberland	5
Coos—Continued.	
Stewartstown	14
Whitefield	49
Miscellaneous	115
Grafton	1,582
Ashland	35
Bristol	56
Campton	11
Canaan	23
Enfield	15
Hanover	417
Haverhill	115
Lebanon	303
Lincoln	51
Lisbon	60
Littleton	198
Plymouth	136
Miscellaneous	162
Hillsborough	4,253
Amherst	10
Antrim	32
Bedford	7
Goffstown	46
Greenville	38
Hillsborough	76
Hudson	33
Manchester	2,364
Merrimack	12
Milford	141
Nashua	1,155
Peterboro	143
Weare	12
Wilton	63
Miscellaneous	121
Merrimack	1,946
Andover	15
Boscawen	3
Concord	1,285
Franklin	235
Henniker	20
Hooksett	10
Hopkinton	10
Merrimack—Contd.	
Pembroke	8
Pittsfield	65
Warner	22
Miscellaneous	264
Rockingham	1,599
Derry	131
Epping	16
Exeter	287
Hampton	89
Kingston	54
Londonderry	6
Newmarket	41
Plaistow	20
Portsmouth	703
Raymond	15
Rye	33
Salem	63
Seabrook	15
Miscellaneous	143
Strafford	1,095
Dover	514
Durham	36
Farmington	70
Milton	20
Rochester	299
Somersworth	124
Miscellaneous	32
Sullivan	585
Charlestown	31
Claremont	372
Newport	144
Sunapee	21
Miscellaneous	17
All other:	
Residents of other States	232
Residents of foreign countries (American citizens and aliens)	20

[1] See text, p. 19.

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

NEW JERSEY

County and city	Number of returns
State total	192,804
Returns, Form 1040, showing no net income, not included in general tables	4,861
Total in general tables	187,943
Atlantic	4,392
Absecon	64
Atlantic City	2,866
Egg Harbor	75
Hammonton	102
Landisville	3
Linwood	30
Margate	200
Mays Landing	49
Northfield	49
Pleasantville	247
Somers Point	28
Ventnor	607
Miscellaneous	72
Bergen	22,957
Allendale	181
Bergenfield	480
Bogota	668
Carlstadt	248
Cliffside	209
Cliffside Park	66
Closter	183
Cresskill	111
Demarest	73
Dumont	347
East Paterson	67
East Rutherford	193
Edgewater	193
Emerson	36
Englewood	1,830
Fairlawn	201
Fairview	120
Fort Lee	235
Garfield	357
Glenrock	535
Grantwood	795
Hackensack	1,847
Harrington Park	87
Hasbrouck Heights	573
Haworth	86
Hillsdale	184
Leonia	632
Little Ferry	118
Lodi	177
Lyndhurst	728
Maywood	258
Midland Park	172
Montvale	98
Moonachie	11
New Milford	57
North Arlington	299
North Vale	20
Norwood	49
Oradell	286
Palisade Park	360
Paramus	20
Park Ridge	121
Ramsey	210
Ridgefield	312
Ridgefield Park	859
Ridgewood	2,004
Rochelle Park	134
Rutherford	1,866
Teaneck	1,044
Tenafly	558
Wallington	82
Waldwick	38
West Englewood	532
Bergen—Continued.	
West Fort Lee	9
Westwood	501
Woodridge	330
Wyckoff	119
Miscellaneous	1,048
Burlington	2,436
Beverly	135
Bordentown	151
Burlington	267
Florence	43
Medford	26
Moorestown	504
Mount Holly	206
Palmyra	219
Riverside	101
Riverton	346
Roebling	41
Miscellaneous	397
Camden	6,427
Audubon	353
Barrington	39
Bellmawr	5
Berlin	60
Blackwood	45
Brooklawn	33
Camden	1,670
Clementon	50
Collingswood	992
Gloucester	267
Haddonfield	980
Haddon Heights	545
Laurel Springs	57
Lindenwold	17
Magnolia	31
Merchantville	754
Mount Ephraim	19
Oaklyn	139
Runnemede	19
Westmont	126
Woodlynne	45
Miscellaneous	181
Cape May	769
Cape May	146
Cape May Court House	55
Ocean City	238
Wildwood	235
Woodbine	18
Miscellaneous	77
Cumberland	1,136
Bridgeton	436
Millville	217
Port Norris	18
Vineland	398
Miscellaneous	67
Essex	56,842
Belleville	1,222
Bloomfield	2,876
Caldwell	619
Cedar Grove	81
East Orange	9,003
Essex Falls	192
Glenridge	1,377
Irvington	2,982
Livingston	100
Maplewood	2,791
Millburn	421
Montclair	5,036
Newark	20,846
North Caldwell	45
Nutley	1,390
Orange	2,387
Roseland	44
Short Hills	559
South Orange	2,262
Verona	617
Essex—Continued.	
West Caldwell	77
West Orange	1,775
Miscellaneous	140
Gloucester	1,674
Clayton	67
Glassboro	72
National Park	15
Paulsboro	131
Pitman	324
Swedesboro	114
Wenonah	72
Westville	85
Williamstown	49
Woodbury	522
Miscellaneous	223
Hudson	31,043
Arlington	1,402
Bayonne	3,094
East Newark	57
Guttenberg	177
Harrison	338
Hoboken	2,450
Hudson Heights	73
Jersey City	15,229
Kearney	668
North Bergen	1,427
Secaucus	193
Union City	2,971
Weehawken	1,452
West New York	1,561
Miscellaneous	11
Hunterdon	829
Flemington	187
Frenchtown	36
Highbridge	78
Lambertville	172
Miscellaneous	356
Mercer	6,651
Highstown	199
Hopewell	69
Pennington	77
Princeton	1,330
Trenton	4,727
Miscellaneous	249
Middlesex	6,168
Carteret	271
Cranbury	60
Dunellen	339
East Brunswick	2
Highland Park	367
Jamesburg	31
Lincoln	5
Metuchen	449
Middlesex	9
Milltown	102
New Brunswick	1,856
Old Bridge	14
Perth Amboy	1,279
Plainsboro	37
Piscataway	3
Sayreville	67
South Amboy	274
South Plainfield	40
South River	198
Woodbridge	385
Miscellaneous	380
Monmouth	5,344
Asbury Park	957
Atlantic Highlands	119
Avon	65
Belmar	172
Bradley Beach	138
Eatontown	30
Fair Haven	36
Freehold	376
Highlands	42

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

NEW JERSEY—Continued

County and city	Number of returns
Monmouth—Continued	
Keansburg	36
Keyport	196
Little Silver	68
Long Branch	548
Manasquan	118
Matawan	104
Neptune City	66
Ocean Grove	148
Ocean Port	14
Red Bank	886
Rumson	108
Sea Bright	50
Spring Lake	194
Union Beach	1
Miscellaneous	872
Morris	6,055
Boonton	558
Butler	157
Chatham	488
Chester	35
Denville	88
Dover	725
Florham Park	23
Hanover	18
Hibernia	3
Lake Hopatcong	10
Lincoln Park	66
Madison	670
Mendham	88
Montville	34
Morris Plains	156
Morristown	1,569
Mountain Lakes	299
Netcong	95
Pequannock	21
Riverdale	23
Rockaway	133
Wharton	146
Miscellaneous	650
Ocean	795
Lakewood	268
New Egypt	18
Point Pleasant	101
Ocean—Continued.	
Toms River	176
Tuckerton	18
Miscellaneous	214
Passaic	13,336
Bloomingdale	25
Clifton	1,590
Haledon	109
Hawthorne	643
Little Falls	243
North Haledon	19
Passaic	3,235
Paterson	6,686
Pompton Lakes	163
Prospect Park	35
Ringwood Manor	12
Totowa	73
Wanaque	13
Wayne	32
West Paterson	28
Miscellaneous	430
Salem	705
Carneys Point	35
Elmer	35
Penns Grove	186
Salem	300
Woodstown	91
Miscellaneous	58
Somerset	2,373
Bedminster	21
Bernardsville	220
Bound Brook	572
Gladstone	51
Manville	33
North Plainfield	378
Peapack	29
Raritan	82
Somerville	661
South Bound Brook	30
Miscellaneous	296
Sussex	665
Franklin	85
Hamburg	30
Newton	284
Sussex—Continued.	
Ogdensburg	26
Sparta	32
Stanhope	52
Sussex	64
Vernon	3
Miscellaneous	89
Union	19,316
Cranford	1,066
Elizabeth	6,139
Fanwood	173
Garwood	88
Hillside	860
Kenilworth	35
Linden	406
New Providence	41
Plainfield	3,416
Rahway	963
Roselle	841
Roselle Park	532
Scotch Plains	116
Springfield	173
Summit	1,741
Union	456
Westfield	2,134
Miscellaneous	136
Warren	1,251
Alpha	15
Belvidere	62
Blairstown	41
Hackettstown	154
Oxford	23
Phillipsburg	579
Washington	274
Miscellaneous	103
All other:	
Residents of other States	1,551
Residents of foreign countries (American citizens and aliens)	89

NEW MEXICO

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

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

NEW MEXICO—Continued

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

NEW YORK

State total	743,998
Returns, Form, 1040, showing no net income, not included in general tables	29,418
Adjustment — subtract to reconcile with general tables [1]	3,014
Total in general tables	711,566
Albany	9,137
Albany	7,301
Cohoes	609
Colonie	11
Delmar	133
Green Island	101
Menands	84
Ravena	44
Watervliet	408
Miscellaneous	446
Allegany	847
Andover	32
Belmont	35
Bolivar	142
Cuba	80
Friendship	34
Wellsville	340
Miscellaneous	184
Bronx: New York City [6]	29,771
Broome	4,551
Binghamton	3,455
Deposit	80
Endicott [7]	450
Johnson City	342
Port Dickinson	10
Union. (See Endicott.)	
Miscellaneous	214
Cattaraugus	1,916
Allegany	52
Cattaraugus	42
Franklinville	64
Gowanda	156
Little Valley	36
Olean	913
Randolph	34
Salamanca	372
Miscellaneous	247
Cayuga	1,878
Auburn	1,588
Moravia	43
Weedsport	54
Miscellaneous	193
Chautauqua	3,655
Brocton	29
Celeron	11
Dunkirk	490
Chautauqua—Contd.	
Falconer	64
Fredonia	193
Jamestown	2,239
Lakewood	44
Mayville	43
Silver Creek	120
Westfield	149
Miscellaneous	273
Chemung	2,419
Elmira	2,250
Elmira Heights	62
Horseheads	63
Miscellaneous	44
Chenango	784
Bainbridge	62
Greene	73
New Berlin	56
Norwich	388
Oxford	45
Sherburne	66
Miscellaneous	94
Clinton	765
Champlain	29
Dannemora	14
Plattsburg	485
Rouses Point	105
Miscellaneous	132
Columbia	1,247
Chatham	156
Hudson	611
Philmont	36
Valatie	41
Miscellaneous	403
Cortland	914
Cortland	732
Homer	101
McGraw	27
Miscellaneous	54
Delaware	703
Delhi	101
Hancock	70
Sidney	96
Stamford	65
Walton	118
Miscellaneous	253
Dutchess	3,506
Beacon	366
Millbrook	158
Pawling	118
Poughkeepsie	1,959
Rhinebeck	102
Wappingers Falls	124
Miscellaneous	679
Erie	36,346
Akron	75
Angola	65
Blasdell	50
Buffalo	30,482
Depew	83
East Aurora	410
Erie—Continued.	
Hamburg	492
Kenmore	1,710
Lackawanna	400
Lancaster	275
North Collins	35
Orchard Park	111
Sloan	10
Springville	102
Tonawanda	524
Williamsville	320
Miscellaneous	1,202
Essex	689
Keeseville	36
Lake Placid	138
Port Henry	87
Ticonderoga	121
Westport	30
Miscellaneous	277
Franklin	1,233
Chateaugay	40
Malone	367
Saranac Lake	497
Tupper Lake	115
Miscellaneous	214
Fulton	1,638
Broadalbin	46
Gloversville	1,030
Johnstown	466
Northville	49
Miscellaneous	47
Genesee	960
Batavia	585
Le Roy	170
Oakfield	63
Miscellaneous	142
Greene	582
Athens	32
Catskill	264
Coxsackie	70
Miscellaneous	216
Hamilton: Miscellaneous	75
Herkimer	1,570
Dolgeville	98
Frankfort	119
Herkimer	342
Ilion	353
Little Falls	414
Mohawk	57
Miscellaneous	187
Jefferson	2,550
Adams	80
Alexandria Bay	67
Carthage	214
Clayton	90
Dexter	23
Watertown	1,728
Miscellaneous	348

[1] See text, p. 19.

[6] See footnote on p. 179.

[7] Includes Union.

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

NEW YORK—Continued

County and city	Number of returns
Kings: Brooklyn [6]	99,420
Lewis	368
Lowville	193
Miscellaneous	175
Livingston	760
Avon	110
Caledonia	54
Dansville	237
Geneseo	113
Mount Morris	65
Nunda	42
Miscellaneous	139
Madison	1,088
Canastota	110
Cazenovia	145
Hamilton	144
Oneida	479
Miscellaneous	210
Monroe	19,902
Brockport	160
East Rochester	185
Fairport	249
Honeoye Falls	47
Pittsford	175
Rochester	18,120
Spencerport	85
Webster	90
Miscellaneous	791
Montgomery	1,607
Amsterdam	1,117
Canajoharie	155
Fonda	35
Fort Plain	139
St. Johnsville	71
Miscellaneous	90
Nassau	17,650
Baldwin	671
Bayville	50
Bellerose	410
Cedarhurst	399
East Rockaway	138
Farmingdale	193
Floral Park	807
Freeport	1,152
Garden City	1,052
Glen Cove	568
Great Neck	1,004
Great Neck Estates	8
Hempstead	1,527
Hewlett	226
Hicksville	296
Inwood	101
Island Park	27
Lawrence	242
Locust Valley	142
Long Beach	432
Lynbrook	1,084
Malverne	103
Mineola	450
New Hyde Park	134
Old Westbury	13
Oyster Bay	298
Port Washington	708
Rockville Center	1,557
Roosevelt	150
Roslyn	201
Sea Cliff	232
Nassau—Continued.	
Stewart Manor	105
Valley Stream	554
Westbury	263
Williston Park	111
Miscellaneous	2,242
New York: New York City [6]	338,883
Niagara	5,396
Lewiston	60
Lockport	1,106
Middleport	63
Niagara Falls	3,294
North Tonawanda	655
Miscellaneous	218
Oneida	6,426
Boonville	80
Camden	66
Clinton	177
New Hartford	218
New York Mills	38
Oriskany	20
Rome	918
Sherrill	93
Utica	4,208
Waterville	66
Whitesboro	114
Yorkville	40
Miscellaneous	388
Onondaga	12,753
Baldwinsville	165
Camillus	56
East Syracuse	198
Fayetteville	144
Jordan	33
Liverpool	86
Manlius	79
Marcellus	58
North Syracuse	43
Skaneateles	200
Solvay	169
Syracuse	11,213
Miscellaneous	309
Ontario	1,642
Canandaigua	340
Clifton Springs	130
Geneva	858
Manchester	27
Naples	42
Phelps	58
Shortsville	55
Victor	50
Miscellaneous	82
Orange	4,101
Chester	46
Cornwall	74
Cornwall on the Hudson	95
Goshen	187
Highland Falls	87
Maybrook	32
Middletown	924
Monroe	116
Newburgh	1,172
Port Jervis	449
Walden	124
Orange—Continued.	
Warwick	174
Miscellaneous	621
Orleans	604
Albion	220
Holley	72
Medina	227
Miscellaneous	85
Oswego	1,534
Fulton	399
Mexico	27
Oswego	773
Phoenix	70
Pulaski	96
Miscellaneous	169
Otsego	1,167
Cooperstown	198
Oneonta	656
Richfield Springs	34
Unadilla	42
Miscellaneous	237
Putnam	562
Brewster	219
Cold Spring	98
Miscellaneous	245
Queens: New York City [6]	41,864
Rensselaer	4,191
Castleton	88
Hoosick Falls	152
Rensselaer	411
Troy	3,241
Miscellaneous	299
Richmond: New York City [6]	4,649
Rockland	2,322
Haverstraw	269
Hilburn	41
Nanuet	68
Nyack	578
Pearl River	175
Piermont	66
Sloatsburg	37
South Nyack	49
Spring Valley	207
Suffern	297
West Haverstraw	39
Miscellaneous	496
St. Lawrence	1,788
Canton	178
Gouverneur	171
Massena	344
Norwood	56
Ogdensburg	499
Potsdam	228
Miscellaneous	312
Saratoga	1,702
Ballston Spa	219
Corinth	53
Mechanicville	254
Saratoga Springs	626
Schuylerville	48
South Glens Falls	56
Stillwater	37
Waterford	231
Miscellaneous	178

[6] New York City:

Counties—	Number of returns
Bronx	29,771
Kings (Brooklyn)	99,420
New York	338,883
Queens	41,864
Richmond	4,649
Total	514,587

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

NEW YORK—Continued

County and city	Number of returns
Schenectady	6,797
Schenectady	6,131
Scotia	550
Miscellaneous	116
Schoharie	314
Cobleskill	170
Miscellaneous	144
Schuyler	215
Montour Falls	70
Watkins Glen	122
Miscellaneous	23
Seneca	448
Seneca Falls	265
Waterloo	99
Miscellaneous	84
Steuben	1,871
Addison	41
Bath	160
Canisteo	68
Corning	600
Hammondsport	48
Hornell	670
Painted Post	95
Wayland	66
Miscellaneous	123
Suffolk	7,262
Amityville	354
Babylon	453
Bay Shore	409
Brightwaters	107
East Hampton	198
Greenport	182
Huntington	841
Islip	202
Lindenhurst	140
Northport	271
Patchogue	485
Port Jefferson	193
Riverhead	390
Sag Harbor	107
Sayville	241
Southampton	339
Miscellaneous	2,350
Sullivan	1,009
Liberty	175
Monticello	189
Roscoe	129
South Fallsburg	131
Miscellaneous	385
Tioga	489
Owego	208
Waverly	203
Miscellaneous	78
Tompkins	1,703
Groton	89
Ithaca	1,501
Trumansburg	43
Miscellaneous	70
Ulster	2,013
Ellenville	121
Kingston	1,188
Marlboro	69
New Paltz	45
Saugerties	218
Miscellaneous	372
Warren	1,249
Glens Falls	1,023
Miscellaneous	226
Washington	929
Cambridge	83
Fort Edward	99
Granville	130
Greenwich	98
Hudson Falls	247
Salem	50
Whitehall	153
Miscellaneous	69
Wayne	1,075
Clyde	62
Lyons	166
Newark	331
Palmyra	148
Sodus	91
Walcott	43
Miscellaneous	234
Westchester	31,223
Ardsley	69
Ardsley on Hudson	45
Bedford Hills	90
Briarcliff Manor	118
Bronxville	1,442
Buchanan	25
Chappaqua	161
Croton on Hudson	174
Dobbs Ferry	310
Elmsford	96
Harmon on Hudson	65
Harrison	245
Westchester—Contd.	
Hartsdale	174
Hastings upon Hudson	394
Hawthorne	80
Irvington	230
Katonah	209
Larchmont	981
Mamaroneck	604
Mount Kisco	470
Mount Vernon	4,393
New Rochelle	3,881
North Pelham	96
North Tarrytown	301
Ossining	833
Peekskill	900
Pelham	502
Pelham Manor	374
Pleasantville	449
Port Chester	1,227
Rye	734
Scarsdale	1,422
Tarrytown	527
Tuckahoe	650
White Plains	2,212
Yonkers	6,087
Miscellaneous	653
Wyoming	431
Arcade	51
Attica	63
Perry	84
Warsaw	147
Miscellaneous	86
Yates	300
Dundee	39
Penn Yan	200
Miscellaneous	61
All other:	
Residents of other States	8,303
Residents of foreign countries (American citizens and aliens)	252

NORTH CAROLINA

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

[1] See text, p. 19.

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

NORTH CAROLINA—Continued

County and city	Number of returns
Carteret	112
Beaufort	59
Morehead City	37
Miscellaneous	16
Caswell: Miscellaneous	9
Catawba	301
Hickory	225
Maiden	10
Newton	49
Miscellaneous	17
Chatham	36
Siler City	21
Miscellaneous	15
Cherokee	30
Andrews	19
Murphy	10
Miscellaneous	1
Chowan: Edenton	72
Clay: Miscellaneous	1
Cleveland	181
Kings Mountain	35
Shelby	125
Miscellaneous	21
Columbus	87
Chadbourn	12
Tabor	13
Whiteville	35
Miscellaneous	27
Craven	243
New Bern	237
Miscellaneous	6
Cumberland	344
Fayetteville	307
Miscellaneous	37
Currituck: Miscellaneous	9
Dare: Miscellaneous	15
Davidson	289
Lexington	156
Thomasville	120
Miscellaneous	13
Davie	30
Cooleemee	9
Mocksville	17
Miscellaneous	4
Duplin	71
Kenansville	5
Warsaw	20
Miscellaneous	46
Durham	1,290
Durham	1,289
Miscellaneous	1
Edgecombe	709
Rocky Mount	542
Tarboro	128
Miscellaneous	39
Forsyth	1,837
Kenersville	17
Winston-Salem	1,782
Miscellaneous	38
Franklin	55
Franklinton	17
Louisburg	31
Miscellaneous	7
Gaston	596
Belmont	90
Bessemer City	7
Cherryville	13
Dallas	13
Gastonia	400
Lowell	13
Gaston—Continued.	
McAdenville	1
Mount Holly	41
Stanley	4
Miscellaneous	14
Gates: Miscellaneous	6
Graham: Miscellaneous	6
Granville	117
Oxford	104
Miscellaneous	13
Greene: Miscellaneous	12
Guilford	2,785
Gibsonville	16
Greensboro	1,890
High Point	807
Miscellaneous	72
Halifax	246
Enfield	50
Roanoke Rapids	49
Rosemary	47
Scotland Neck	40
Weldon	50
Miscellaneous	10
Harnett	99
Dunn	61
Miscellaneous	38
Haywood	138
Canton	84
Hazelwood	4
Waynesville	41
Miscellaneous	9
Henderson	156
East Flat Rock	4
Hendersonville	137
Miscellaneous	15
Hertford	59
Ahoskie	30
Murfreesboro	17
Miscellaneous	12
Hoke	17
Raeford	15
Miscellaneous	2
Hyde: Miscellaneous	6
Iredell	286
Mooresville	71
Statesville	208
Miscellaneous	7
Jackson	40
Sylva	25
Miscellaneous	15
Johnston	124
Benson	15
Clayton	28
Selma	11
Smithfield	56
Miscellaneous	14
Jones: Miscellaneous	1
Lee	109
Sanford	101
Miscellaneous	8
Lenoir	222
Kinston	205
La Grange	14
Miscellaneous	3
Lincoln	69
Lincolnton	68
Miscellaneous	1
Macon	18
Franklin	10
Miscellaneous	8
McDowell	91
Marion	78
Miscellaneous	13
Madison	19
Marshall	14
Miscellaneous	5
Martin	55
Robersonville	13
Williamston	34
Miscellaneous	8
Mecklenburg	3,923
Charlotte	3,824
Cornelius	5
Davidson	65
Pineville	1
Miscellaneous	28
Mitchell	27
Spruce Pine	19
Miscellaneous	8
Montgomery	62
Mount Gilead	21
Troy	23
Miscellaneous	18
Moore	280
Aberdeen	55
Carthage	16
Southern Pines	93
Miscellaneous	116
Nash	52
Nashville	12
Spring Hope	22
Miscellaneous	18
New Hanover	1,213
Wilmington	1,206
Miscellaneous	7
Northampton: Miscellaneous	71
Onslow: Miscellaneous	16
Orange	113
Carrboro	2
Chapel Hill	72
Hillsboro	33
Miscellaneous	6
Pamlico: Miscellaneous	19
Pasquotank: Elizabeth City	281
Pender	12
Burgaw	9
Miscellaneous	3
Perquimans	36
Hertford	32
Miscellaneous	4
Person	106
Roxboro	93
Miscellaneous	13
Pitt	286
Ayden	16
Bethel	1
Farmville	41
Greenville	204
Miscellaneous	24
Polk	56
Tryon	48
Miscellaneous	8
Randolph	134
Asheboro	88
Ramseur	15
Randleman	11
Miscellaneous	22
Richmond	197
Hamlet	103
Rockingham	90
Miscellaneous	4

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

NORTH CAROLINA—Continued

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

NORTH DAKOTA

State total	9,064
Returns, Form 1040, showing no net income, not included in general tables	491
Adjustment—subtract to reconcile with general tables [1]	311
Total in general tables	8,262
Adams	69
Hettinger	50
Miscellaneous	19
Barnes	230
Valley City	198
Miscellaneous	32
Benson: Miscellaneous	75
Billings: Miscellaneous	4
Bottineau	100
Bottineau City	37
Miscellaneous	63
Bowman: Miscellaneous	55
Burke: Miscellaneous	88
Burleigh	543
Bismarck	527
Miscellaneous	16
Cass	1,794
Casselton	49
Fargo	1,612
Miscellaneous	133
Cavalier	96
Langdon	33
Miscellaneous	63
Dickey	104
Ellendale	41
Oakes	44
Miscellaneous	19
Divide	61
Crosby	32
Miscellaneous	29
Dunn: Miscellaneous	22
Eddy	75
New Rockford	60
Miscellaneous	15
Emmons	31
Linton	14
Miscellaneous	17
Foster	67
Carrington	59
Miscellaneous	8
Golden Valley	47
Beach	36
Miscellaneous	11
Grand Forks	834
Grand Forks	750
Miscellaneous	84
Grant: Miscellaneous	27
Griggs	42
Cooperstown	30
Miscellaneous	12
Hettinger	77
Mott	38
Miscellaneous	39
Kidder: Miscellaneous	41
La Moure: Miscellaneous	92
Logan: Miscellaneous	28
McHenry: Miscellaneous	133
McIntosh	55
Ashley	22
Wishek	19
Miscellaneous	14
McKenzie: Miscellaneous	31
McLean	120
Garrison	27
Wilton	28
Miscellaneous	65
Mercer: Miscellaneous	52
Morton	288
Hebron	29
Mandan	192
Miscellaneous	67
Mountrail: Miscellaneous	82
Nelson: Miscellaneous	65

[1] See text, p. 19.

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

NORTH DAKOTA—Continued

County and city	Number of returns
Oliver: Miscellaneous	7
Pembina: Miscellaneous	101
Pierce	68
Rugby	53
Miscellaneous	15
Ramsey	329
Devils Lake	229
Miscellaneous	100
Ransom	120
Enderlin	60
Lisbon	46
Miscellaneous	14
Renville: Miscellaneous	28
Richland	231
Hankinson	23
Lidgerwood	27
Wahpeton	120
Miscellaneous	61
Rolette: Miscellaneous	46
Sargent: Miscellaneous	21
Sheridan: Miscellaneous	29
Sioux: Miscellaneous	6
Slope: Miscellaneous	17
Stark	126
Dickinson	69
Miscellaneous	57
Steele: Miscellaneous	41
Stutsman	374
Jamestown	336
Miscellaneous	38
Towner	100
Cando	68
Miscellaneous	32
Traill	120
Hillsboro	35
Mayville	36
Miscellaneous	49
Walsh	158
Grafton	64
Park River	37
Miscellaneous	57
Ward	805
Kenmare	51
Minot	701
Miscellaneous	53
Wells	148
Harvey	82
Miscellaneous	66
Williams	260
Williston	195
Miscellaneous	65
All other:	
Residents of other States	496
Residents of foreign countries (American citizens and aliens)	5

OHIO

State total	209,237
Returns, Form 1040, showing no net income, not included in general tables	5,766
Adjustment—subtract to reconcile with general tables [1]	3,871
Total in general tables	199,600
Adams	55
Manchester	20
Peebles	12
West Union	8
Miscellaneous	15
Allen	1,775
Bluffton	49
Delphos	159
Lima	1,493
Spencerville	35
Miscellaneous	39
Ashland	449
Ashland	360
Loudonville	70
Miscellaneous	19
Ashtabula	1,970
Ashtabula	1,193
Conneaut	489
Geneva	145
Jefferson	47
Miscellaneous	96
Athens	367
Athens	210
Chauncey	5
Glouster	30
Nelsonville	104
Miscellaneous	18
Auglaize	385
Minster	45
New Bremen	46
St. Marys	131
Wapakoneta	133
Miscellaneous	30
Belmont	1,351
Barnesville	112
Bellaire	403
Bethesda	10
Bridgeport	221
Belmont—Continued.	
Flushing	10
Martins Ferry	420
Powhatan Point	15
St. Clairsville	60
Shadyside	44
Yorkville. (See Jefferson County.)	
Miscellaneous	56
Brown	123
Georgetown	30
Ripley	43
Miscellaneous	50
Butler	3,002
Hamilton	1,637
Middletown	1,159
Oxford	125
Miscellaneous	81
Carroll	83
Carrollton	57
Malvern	14
Miscellaneous	12
Champaign	268
Mechanicsburg	35
St. Paris	16
Urbana	202
Miscellaneous	15
Clark	2,378
New Carlisle	32
South Charleston	26
Springfield	2,283
Miscellaneous	37
Clermont	351
Batavia	45
Bethel	35
Loveland	66
Milford	82
New Richmond	48
Williamsburg	19
Miscellaneous	56
Clinton	330
Blanchester	44
Sabina	32
Wilmington	209
Miscellaneous	45
Columbiana	2,798
Columbiana	97
East Liverpool	1,401
East Palestine	220
Columbiana—Contd.	
Leetonia	184
Lisbon	101
Salem	498
Salineville	26
Wellsville	190
Miscellaneous	81
Coshocton	351
Coshocton	330
West Lafayette	7
Miscellaneous	14
Crawford	913
Bucyrus	336
Crestline	168
Galion	356
Miscellaneous	53
Cuyahoga	44,734
Bay	220
Bedford	417
Berea	225
Bratenahl	60
Brecksville	87
Chagrin Falls	240
Cleveland	19,648
Cleveland Heights	7,115
Dover	20
East Cleveland	3,063
Euclid Village	360
Fairview	62
Garfield Heights	114
Independence	20
Lakewood	9,114
Lyndhurst	21
Maple Heights	12
Newburg Heights	20
North Olmstead	100
Rocky River	362
Shaker Heights	2,943
Solon	32
South Euclid	210
Strongsville	9
University Heights	60
Miscellaneous	200
Darke	431
Arcanum	24
Greenville	292
Union City	6
Versailles	44
Miscellaneous	65

[1] See text, p. 19.

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

OHIO—Continued

County and city	Number of returns
Defiance	311
Defiance	241
Hicksville	54
Miscellaneous	16
Delaware	309
Delaware	277
Miscellaneous	32
Erie	1,337
Huron	78
Sandusky	1,069
Vermilion	95
Miscellaneous	95
Fairfield	521
Bremen	17
Lancaster	453
Miscellaneous	51
Fayette	273
Washington Court House	245
Miscellaneous	28
Franklin	12,060
Bexley	308
Columbus	11,381
East Columbus	14
Grandview Heights	5
Upper Arlington	10
Westerville	82
Worthington	113
Miscellaneous	147
Fulton	241
Archbold	27
Delta	51
Swanton	57
Wauseon	75
Miscellaneous	31
Gallia	90
Gallipolis	81
Miscellaneous	9
Geauga	207
Chardon	135
Miscellaneous	72
Greene	553
Fairfield	30
Osborn	54
Xenia	334
Yellow Springs	69
Miscellaneous	66
Guernsey	416
Byesville	9
Cambridge	376
Miscellaneous	31
Hamilton	32,927
Addyston	18
Arlington Heights	12
Cheviot	271
Cincinnati	28,684
Cleves	48
Deer Park	21
Elmwood Place	124
Glendale	201
Harrison	46
Lockland	259
Madeira	58
Mount Healthy	182
North College Hill	44
Norwood	1,726
Reading	147
St. Bernard	299
Sharonville	50
Silverton	60
Wyoming	406
Miscellaneous	271
Hancock	648
Findlay	604
Miscellaneous	44
Hardin	335
Ada	51
Forest	25
Kenton	228
Miscellaneous	31
Harrison	264
Cadiz	200
Miscellaneous	64
Henry	255
Deshler	28
Napoleon	157
Miscellaneous	70
Highland	309
Greenfield	118
Hillsboro	136
Miscellaneous	55
Hocking	162
Logan	143
Miscellaneous	19
Holmes	210
Millersburg	165
Miscellaneous	45
Huron	811
Bellevue	227
Monroeville	20
New London	41
Norwalk	298
Willard	189
Miscellaneous	36
Jackson	237
Jackson	123
Oak Hill	23
Wellston	85
Miscellaneous	6
Jefferson	3,033
Adena	20
Amsterdam	12
Brilliant	28
Dillonvale	32
Mingo Junction	157
Smithfield	24
Steubenville	2,260
Tiltonville	38
Toronto	309
Yorkville	40
Miscellaneous	113
Knox	477
Fredericktown	25
Mount Vernon	401
Miscellaneous	51
Lake	1,438
Fairport Harbor	74
Mentor	120
Painesville	787
Wickliffe	89
Willoughby	298
Miscellaneous	70
Lawrence	363
Chesapeake	6
Coal Grove	3
Ironton	329
Miscellaneous	25
Licking	1,007
Granville	75
Johnstown	17
Newark	832
Utica	19
Miscellaneous	64
Logan	341
Bellefontaine	283
West Liberty	10
Miscellaneous	48
Lorain	4,551
Amherst	217
Avon	62
Lorain—Continued.	
Elyria	1,884
Lorain	2,001
Oberlin	280
Sheffield Lake	10
Wellington	60
Miscellaneous	37
Lucas	15,476
Maumee	217
Ottawa Hills	139
Sylvania	111
Toledo	14,911
Miscellaneous	98
Madison	152
London	89
Mount Sterling	23
Plain City	11
West Jefferson	23
Miscellaneous	6
Mahoning	13,798
Campbell	138
Lowellville	110
Sebring	360
Struthers	507
Youngstown	12,475
Miscellaneous	208
Marion	844
Marion	808
Prospect	11
Miscellaneous	25
Medina	528
Lodi	38
Medina	201
Wadsworth	219
Miscellaneous	70
Meigs	171
Middleport	81
Pomeroy	79
Miscellaneous	11
Mercer	215
Celina	148
Coldwater	29
Fort Recovery	10
Miscellaneous	28
Miami	981
Covington	28
Piqua	463
Tippecanoe City	70
Troy	351
West Milton	31
Miscellaneous	38
Monroe	92
Woodsfield	72
Miscellaneous	20
Montgomery	9,767
Brookville	39
Dayton	9,289
Germantown	65
Miamisburg	213
West Carrollton	47
Miscellaneous	114
Morgan	64
McConnelsville	36
Miscellaneous	28
Morrow	56
Cardington	7
Mount Gilead	43
Miscellaneous	6
Muskingum	1,303
Dresden	12
Roseville	36
South Zanesville	13
Zanesville	1,122
Miscellaneous	120

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

OHIO—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Noble	26	Sandusky	701	Union	101
Caldwell	24	Clyde	70	Marysville	61
Miscellaneous	2	Fremont	482	Richwood	16
Ottawa	416	Gibsonburg	81	Miscellaneous	24
Elmore	30	Woodville	51	Van Wert	345
Genoa	39	Miscellaneous	17	Van Wert	306
Marblehead	22	Scioto	1,220	Miscellaneous	39
Oak Harbor	74	New Boston	27	Vinton	37
Port Clinton	175	Portsmouth	1,139	McArthur	24
Miscellaneous	76	Miscellaneous	54	Miscellaneous	13
Paulding	77	Seneca	973	Warren	380
Antwerp	16	Fostoria	376	Franklin	148
Paulding	33	Tiffin	519	Lebanon	128
Payne	15	Miscellaneous	78	Miscellaneous	104
Miscellaneous	13	Shelby	299	Washington	626
Perry	271	Sidney	270	Belpre	10
Corning	45	Miscellaneous	29	Mariette	547
Crooksville	60	Stark	8,214	Miscellaneous	69
New Lexington	94	Alliance	1,180	Wayne	1,245
New Straitsville	15	Brewster	54	Creston	24
Shawnee	13	Canal Fulton	25	Doylestown	26
Somerset	15	Canton	5,109	Orrville	241
Miscellaneous	29	Louisville	157	Rittman	72
Pickaway	210	Massillon	1,298	Shreve	20
Ashville	20	Minerva	70	Wooster	792
Circleville	168	Navarre	12	Miscellaneous	70
Miscellaneous	22	North Canton	40	Williams	303
Pike	36	Waynesburg	37	Bryan	142
Waverly	24	Miscellaneous	232	Montpelier	99
Miscellaneous	12	Summit	13,666	Miscellaneous	62
Portage	1,265	Akron	10,734	Wood	777
Garrettsville	46	Barberton	1,822	Bowling Green	174
Kent	735	Cuyahoga Falls	771	North Baltimore	85
Mogadore	46	Lakemore	10	Perrysburg	191
Ravenna	320	Northfield	17	Rossford	89
Miscellaneous	118	Miscellaneous	312	Miscellaneous	238
Preble	229	Trumbull	3,822	Wyandot	215
Eaton	118	Girard	591	Carey	55
Miscellaneous	111	Hubbard	174	Upper Sandusky	117
Putnam	180	McDonald	38	Miscellaneous	43
Columbus Grove	31	Newton Falls	197		
Leipsic	38	Niles	600	All other:	
Ottawa	53	Warren	1,991	Residents of other States	525
Miscellaneous	58	Miscellaneous	231	Residents of foreign countries (American citizens and aliens)	34
Richland	1,926	Tuscarawas	1,203		
Mansfield	1,564	Dennison	89		
Plymouth	20	Dover	347		
Shelby	287	Newcomerstown	66		
Miscellaneous	55	New Philadelphia	342		
Ross	668	Strasburg	17		
Chillicothe	620	Uhrichsville	243		
Miscellaneous	48	Miscellaneous	99		

OKLAHOMA

State total	35,818	Beaver	59	Caddo—Continued.	
Returns, Form 1040, showing no net income, not included in general tables	1,816	Beaver	31	Hinton	16
		Miscellaneous	28	Miscellaneous	50
Adjustment—subtract to reconcile with general tables [1]	1,476	Beckham	229	Canadian	367
		Elk City	101	El Reno	275
Total in general tables	32,526	Erick	37	Yukon	40
		Sayre	72	Miscellaneous	52
Adair	28	Miscellaneous	19	Carter	616
Stillwell	19	Blaine	89	Ardmore	499
Miscellaneous	9	Geary	29	Healdton	45
Alfalfa	95	Okeene	16	Wilson	40
Cherokee	60	Watonga	26	Miscellaneous	32
Miscellaneous	35	Miscellaneous	18	Cherokee	25
Atoka	21	Bryan	114	Tahlequah	18
Atoka	18	Durant	103	Miscellaneous	7
Miscellaneous	3	Miscellaneous	11	Choctaw	68
		Caddo	276	Hugo	59
		Anadarko	116	Miscellaneous	9
		Apache	25	Cimarron	29
		Carnegie	35	Boise City	23
		Cement	34	Miscellaneous	6

[1] See text, p. 19.

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

OKLAHOMA—Continued

County and city	Number of returns
Cleveland	288
Norman	246
Miscellaneous	42
Coal	23
Coalgate	19
Miscellaneous	4
Comanche	314
Fort Sill	46
Lawton	245
Miscellaneous	23
Cotton	57
Temple	17
Walters	37
Miscellaneous	3
Craig	78
Vinita	69
Miscellaneous	9
Creek	730
Bristow	195
Depew	14
Drumright	157
Oilton	25
Sapulpa	271
Miscellaneous	68
Custer	212
Clinton	128
Thomas	3
Weatherford	41
Miscellaneous	40
Delaware: Miscellaneous	2
Dewey: Miscellaneous	44
Ellis	53
Shattuck	29
Miscellaneous	24
Garfield	924
Enid	811
Garber	47
Miscellaneous	66
Garvin	160
Lindsay	26
Pauls Valley	91
Wynnewood	19
Miscellaneous	24
Grady	426
Chickasha	362
Rush Springs	19
Miscellaneous	45
Grant	122
Medford	40
Miscellaneous	82
Greer	106
Granite	16
Mangum	81
Miscellaneous	9
Harmon	45
Hollis	39
Miscellaneous	6
Harper: Miscellaneous	34
Haskell	13
Stigler	10
Miscellaneous	3
Hughes	242
Holdenville	178
Wetunka	42
Miscellaneous	22
Jackson	193
Altus	158
Eldorado	10
Miscellaneous	25
Jefferson	88
Ringling	10
Ryan	17
Waurika	45
Miscellaneous	16
Johnston	22
Tishomingo	10
Miscellaneous	12
Kay	1,323
Blackwell	293
Kaw City	44
Newkirk	67
Ponca City	762
Tonkawa	117
Miscellaneous	40
Kingfisher	120
Hennessey	24
Kingfisher	84
Miscellaneous	12
Kiowa	190
Hobart	118
Lone Wolf	6
Mountain View	23
Snyder	6
Miscellaneous	37
Latimer	23
Wilburton	21
Miscellaneous	2
Le Flore	107
Heavener	34
Poteau	35
Talihina	6
Miscellaneous	32
Lincoln	214
Chandler	94
Davenport	19
Prague	23
Stroud	43
Miscellaneous	35
Logan	392
Crescent	32
Guthrie	285
Miscellaneous	75
Love: Marietta	24
McClain	65
Blanchard	8
Purcell	42
Miscellaneous	15
McCurtain	72
Broken Bow	16
Idabel	39
Miscellaneous	17
McIntosh	78
Checotah	24
Eufaula	45
Miscellaneous	9
Major	45
Fairview	33
Miscellaneous	12
Marshall	16
Madill	14
Miscellaneous	2
Mayes	46
Pryor	38
Miscellaneous	8
Murray	97
Davis	25
Sulphur	68
Miscellaneous	4
Muskogee	1,164
Boynton	13
Fort Gibson	9
Haskell	29
Muskogee	1,106
Miscellaneous	7
Noble	185
Perry	149
Miscellaneous	36
Nowata	94
Nowata	81
Miscellaneous	13
Okfuskee	150
Okemah	97
Weleetka	37
Miscellaneous	16
Oklahoma	8,024
Bethany	5
Britton	21
Edmond	92
Oklahoma City	7,868
Miscellaneous	38
Okmulgee	805
Beggs	27
Henryetta	148
Morris	30
Okmulgee	590
Miscellaneous	10
Osage	641
Barnsdall (formerly Bigheart)	65
Fairfax	58
Hominy	79
Pawhuska	289
Shidler	39
Wynona	10
Miscellaneous	101
Ottawa	364
Afton	13
Commerce	11
Miami	216
Picher	82
Quapaw	9
Miscellaneous	33
Pawnee	205
Cleveland	101
Pawnee	61
Miscellaneous	43
Payne	466
Cushing	226
Stillwater	168
Yale	61
Miscellaneous	11
Pittsburg	332
Haileyville	17
Hartshorne	30
Krebs	5
McAlester	251
Quinton	14
Miscellaneous	15
Pontotoc	294
Ada	256
Allen	19
Miscellaneous	19
Pottawatomie	942
Earlsboro	60
Maud	93
Shawnee	656
Tecumseh	49
Miscellaneous	84
Pushmataha	23
Antlers	17
Miscellaneous	6
Roger Mills: Miscellaneous	15
Rogers	93
Chelsea	30
Claremore	59
Miscellaneous	4
Seminole	762
Konawa	51
Seminole	439
Wewoka	235
Miscellaneous	37
Sequoyah	19
Sallisaw	9
Miscellaneous	10

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

OKLAHOMA—Continued

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

OREGON

State total	24,306
Returns, Form 1040, showing no net income, not included in general tables	866
Adjustment—add to reconcile with general tables [1]	2,607
Total in general tables	26,047
Baker	374
Baker	275
Miscellaneous	99
Benton	307
Corvallis	273
Miscellaneous	34
Clackamas	683
Gladstone	23
Milwaukie	132
Oregon City	237
Oswego	79
West Linn	31
Miscellaneous	181
Clatsop	607
Astoria	461
Seaside	59
Miscellaneous	87
Columbia	366
Clatskanie	51
Rainier	37
St. Helens	128
Vernonia	71
Miscellaneous	79
Coos	568
Bandon	46
Coquille	6
Marshfield	314
North Bend	88
Myrtle Point	56
Miscellaneous	58
Crook	51
Prineville	43
Miscellaneous	8
Curry: Miscellaneous	25
Deschutes	356
Bend	316
Redmond	33
Miscellaneous	7
Douglas	250
Roseburg	103
Reedsport	46
Miscellaneous	101
Gilliam	135
Condon	61
Miscellaneous	74
Grant: Miscellaneous	107
Harney	115
Burns	88
Miscellaneous	27
Hood River	232
Hood River	195
Miscellaneous	37
Jackson	765
Ashland	126
Medford	543
Miscellaneous	96
Jefferson: Miscellaneous	37
Josephine	103
Grants Pass	86
Miscellaneous	17
Klamath	917
Chiloquin	33
Klamath Falls	710
Miscellaneous	174
Lake	158
Lakeview	112
Miscellaneous	46
Lane	853
Cottage Grove	82
Eugene	617
Springfield	28
Miscellaneous	126
Lincoln	112
Newport	21
Toledo	55
Miscellaneous	36
Linn	304
Albany	206
Lebanon	52
Miscellaneous	46
Malheur	211
Ontario	72
Miscellaneous	139
Marion	929
Salem	674
Silverton	106
Woodburn	25
Miscellaneous	124
Morrow	115
Heppner	69
Miscellaneous	46
Multnomah	12,490
Gresham	80
Portland	12,287
Miscellaneous	123
Polk	173
Dallas	73
Independence	33
Miscellaneous	67
Sherman: Miscellaneous	111
Tillamook	213
Tillamook	132
Miscellaneous	81
Umatilla	804
Milton	52
Pendleton	452
Miscellaneous	300
Union	419
Elgin	17
La Grande	304
Union	34
Miscellaneous	64
Wallowa	104
Enterprise	52
Miscellaneous	52
Wasco	341
The Dalles	279
Miscellaneous	62
Washington	384
Beaverton	63
Forest Grove	84
Hillsboro	127
Miscellaneous	110
Wheeler: Miscellaneous	52
Yamhill	295
McMinnville	143
Newberg	57
Sheridan	12
Miscellaneous	83
All other:	
Residents of other States	216
Residents of foreign countries (American citizens and aliens)	24

[1] See text, p. 19.

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

PENNSYLVANIA

County and city	Number of returns
State total	333,844
Returns, Form 1040, showing no net income, not included in general tables	11,341
Total in general tables	322,503
Adams	366
Gettysburg	199
Littlestown	32
McSherrystown	29
New Oxford	25
Miscellaneous	81
Allegheny	81,040
Aspinwall	552
Avalon	402
Baldwin Township	1
Bellevue	1,889
Ben Avon	702
Blawnox	95
Brackenridge	164
Braddock	753
Brentwood	140
Bridgeville	268
Carnegie	715
Castle Shannon	99
Cheswick	72
Clairton	346
Coraopolis	736
Crafton	1,319
Dormont	1,175
Dravosburg	117
Duquesne	749
East Pittsburgh	294
East McKeesport	9
Edgewood	426
Edgeworth	52
Elizabeth	211
Emsworth	150
Etna	404
Forest Hills	35
Glassport	207
Greentree	8
Heidelberg	5
Homestead	915
Ingram	203
Leetsdale	93
Liberty Boro	6
McKeesport	2,860
McKees Rocks	852
Millvale	517
Mount Lebanon	1,347
Mount Oliver	1,196
Munhall	423
Natrona	132
North Braddock	323
Oakdale	84
Oakmont	424
Pitcairn	247
Pittsburgh	47,933
Port Vue	21
Rankin	145
Sewickley	982
Sharpsburg	434
Springdale	169
Swissvale	1,241
Tarentum	643
Turtle Creek	640
Verona	307
Versailles	43
Wall	34
West Elizabeth	41
West Homestead	90
West View	387
Whitaker	41
Allegheny—Continued.	
Wilkinsburg	3,617
Wilmerding	303
Miscellaneous	2,252
Armstrong	1,347
Apollo	158
Ford City	203
Freeport	153
Kittanning	421
Leechburg	203
Miscellaneous	209
Beaver	5,441
Aliquippa	1,080
Ambridge	867
Baden	106
Beaver	681
Beaver Falls	995
Bridgewater	38
Conway	64
Freedom	142
Koppel	34
Midland	209
Monaca	203
New Brighton	445
Rochester	422
Miscellaneous	155
Bedford	298
Bedford	137
Everett	67
Hyndman	5
Saxton	32
Miscellaneous	57
Berks	7,924
Birdsboro	122
Boyertown	197
Fleetwood	58
Hamburg	148
Kutztown	94
Mohnton	47
Mount Penn	212
Reading	4,805
Robesonia	48
Shillington	200
Singing Springs	82
Temple	53
Topton	24
West Reading	228
Wernersville	65
West Lawn	146
Womelsdorf	39
Wyomissing	404
Miscellaneous	952
Blair	3,403
Altoona	2,561
Bellwood	63
Duncansville	19
Holidaysburg	242
Martinsburg	22
Roaring Spring	60
Tyrone	263
Williamsburg	37
Miscellaneous	136
Bradford	822
Athens	133
Canton	55
Sayre	268
South Waverly	45
Towanda	175
Troy	61
Miscellaneous	85
Bucks	2,210
Bristol	275
Doylestown	305
Langhorne	126
Morrisville	183
New Hope	65
Newtown	110
Bucks—Continued.	
Perkasie	107
Quakertown	188
Sellersville	61
Yardley	46
Miscellaneous	744
Butler	1,937
Butler	1,285
Evans City	68
Mars	83
Slippery Rock	29
Zelienople	100
Miscellaneous	372
Cambria	4,054
Barnesboro	82
Carrolltown	39
Cresson	92
East Conemaugh	114
Ebensburg	139
Gallitzin	48
Hastings	40
Johnstown	2,837
Lilly	38
Lorain Boro	1
Nanty-Glo	49
Patton	60
Portage	75
Scalp Level	11
South Fork	71
Southmont	23
Spangler	45
Vintondale	17
Westmont	40
Miscellaneous	233
Cameron	154
Emporium	140
Miscellaneous	14
Carbon	1,352
Beaver Meadow	22
East Mauch Chunk	90
Lansford	283
Lehighton	240
Mauch Chunk	248
Palmerton	243
Summit Hill	73
Weatherly	68
Miscellaneous	85
Centre	763
Bellefont	239
Philipsburg	214
State College	174
Miscellaneous	136
Chester	3,658
Coatesville	503
Downingtown	214
Kennett Square	203
Malvern	93
Oxford	72
Parkesburg	50
Phoenixville	461
Spring City	122
West Chester	686
West Grove	31
Miscellaneous	1,223
Clarion	616
Clarion	153
East Brady	69
New Bethlehem	111
Rimersburg	23
Miscellaneous	260
Clearfield	1,192
Clearfield	363
Coalport	26
Curwensville	53
Du Bois	484
Houtzdale	56
Irvona	9

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

PENNSYLVANIA—Continued

County and city	Number of returns
Clearfield—Continued.	
Osceola Mills	52
Miscellaneous	149
Clinton	647
Avis	20
Flemington	9
Lock Haven	387
Mill Hall	21
Renovo	162
South Renovo	2
Miscellaneous	46
Columbia	604
Berwick	183
Bloomsburg	287
Catawissa	46
Centralia	25
Miscellaneous	63
Crawford	1,501
Cambridge Springs	57
Meadville	819
Titusville	417
Miscellaneous	208
Cumberland	1,406
Camp Hill	248
Carlisle	423
Lemoyne	95
Mechanicsburg	166
Mount Holly Springs	11
New Cumberland	127
Newville	25
Shippensburg	104
West Fairview	18
Wormleysburg	30
Miscellaneous	159
Dauphin	5,165
Elizabethville	20
Harrisburg	4,049
Highspire	36
Hummelstown	90
Lykens	76
Middletown	126
Millersburg	78
Paxtang	36
Penbrook	55
Royalton	8
Steelton	226
Williamstown	51
Miscellaneous	314
Delaware	14,850
Aldan	173
Chester	1,828
Clifton Heights	121
Collingdale	164
Colwyn	52
Darby	250
East Lansdowne	132
Eddystone	41
Folcroft	24
Glenolden	232
Lansdowne	1,151
Marcus Hook	120
Media	480
Morton	58
Norwood	239
Parkside	12
Prospect Park (Moore)	289
Ridley Park	384
Sharon Hill	189
Swarthmore	746
Trainer	13
Upland	39
Yeadon	345
Miscellaneous	7,768
Elk	762
Johnsonburg	161
Ridgeway	293
St. Marys	261
Miscellaneous	47
Erie	6,272
Albion	69
Corry	225
Erie	5,337
Girard	60
North East	199
North Girard	24
Union City	125
Wesleyville	86
Miscellaneous	147
Fayette	3,484
Belle Vernon	210
Brownsville	257
Connellsville	608
Dunbar	40
Everson	18
Fairchance	42
Fayette City	75
Masontown	111
Point Marion	70
South Brownsville	200
Uniontown	1,273
Miscellaneous	580
Forest: Miscellaneous	57
Franklin	1,169
Chambersburg	508
Greencastle	63
Mercersburg	61
Waynesboro	408
Miscellaneous	129
Fulton: Miscellaneous	7
Greene	589
Waynesburg	308
Miscellaneous	281
Huntingdon	402
Huntingdon	259
Mount Union	61
Miscellaneous	82
Indiana	927
Blairsville	208
Burrell Township	1
Clymer	32
Homer City	49
Indiana	441
Saltsburg	49
Miscellaneous	147
Jefferson	892
Brockway	75
Brookville	228
Falls Creek	29
Punxsutawney	355
Reynoldsville	85
Summerville	19
Sykesville	28
Miscellaneous	73
Juniata	87
Mifflintown	42
Miscellaneous	45
Lackawanna	9,438
Archbald	198
Blakely	235
Carbondale	853
Clarks Summit	157
Dalton	49
Dickson City	107
Lackawanna—Contd.	
Dunmore	503
Jermyn	110
Mayfield	40
Moosic	61
Old Forge	101
Olyphant	306
Scranton	6,341
Taylor	115
Throop	71
Vandling	12
Winton	91
Miscellaneous	88
Lancaster	4,944
Columbia	281
Denver	40
Elizabethtown	127
Ephrata	126
Lancaster	2,896
Lititz	141
Manheim	128
Marietta	60
Mount Joy	89
New Holland	45
Quarryville	42
Miscellaneous	969
Lawrence	2,420
Bessemer	47
Ellwood City	655
New Castle	1,534
Miscellaneous	184
Lebanon	1,367
Cornwall	20
Lebanon	796
Myerstown	84
Palmyra	135
Miscellaneous	332
Lehigh	4,840
Allentown	3,777
Bethlehem [8]	124
Catasauqua	197
Coopersburg	24
Coplay	53
Emaus	132
Fountain Hill	2
Slatington	138
Miscellaneous	393
Luzerne	9,380
Ashley	107
Avoca	101
Dallas	71
Duryea	63
Dupont	14
Edwardsville. (See Kingston.)	
Exeter	26
Forty Fort	267
Freeland	263
Hazleton	1,327
Hughestown	5
Kingston [9]	1,145
Larksville	26
Luzerne	101
Nanticoke	521
Nescopeck	10
Pittston	641
Plymouth	311
Pringle. (See Kingston.)	
Shickshinney	50
Sugar Notch	30
Swoyersville	27
Warrior Run	10
West Hazleton	135

[8] See footnote on p. 190.

[9] Includes Edwardsville and Pringle.

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

PENNSYLVANIA—Continued

County and city	Number of returns
Luzerne—Continued.	
West Pittston	169
West Wyoming	6
White Haven	81
Wilkes-Barre	3,107
Wyoming	113
Miscellaneous	653
Lycoming	2,586
Duboistown	10
Hughesville	27
Jersey Shore	200
Montgom ry	71
Montoursville	69
Muncy	105
South Williamsport	93
Williamsport	1,951
Miscellaneous	60
McKean	2,500
Bradford	1,508
Eldred	72
Foster Township	1
Kane	317
Mount Jewett	45
Port Allegany	75
Smethport	146
Miscellaneous	336
Mercer	2,700
Farrell	187
Greenville	478
Grove City	298
Mercer	160
Sharon	1,256
Sharpsville	152
Stoneboro	43
West Middlesex	18
Wheatland	13
Miscellaneous	95
Mifflin	547
Burnham	35
Lewistown	432
Miscellaneous	80
Monroe	599
East Stroudsburg	132
Stroudsburg	269
Miscellaneous	198
Montgomery	17,006
Ambler	378
Bridgeport	69
Conshohocken	316
East Greenville	31
Hatboro	145
Hatfield	49
Jenkintown	843
Lansdale	427
Narberth	841
Norristown	1,720
North Wales	115
Pennsburg	31
Pottstown	765
Rockledge	41
Royersford	167
Souderton	141
West Conshohocken	30
West Telford	42
Miscellaneous	10,855
Montour	175
Danville	173
Miscellaneous	2
Northampton	6,008
Bangor	221
Bath	69
Bethlehem [5]	2,276
Northampton—Contd.	
Easton	2,400
Freemansburg	14
Hellertown	95
Nazareth	289
North Catasauqua	37
Northampton	197
Pen Argyl	136
Roseto	2
Walnutport	35
West Easton	8
Wind Gap	17
Miscellaneous	212
Northumberland	2,857
Kulpmont	44
Marion Heights	2
Milton	362
Mount Carmel	515
Northumberland	125
Shamokin	847
Sunbury	651
Watsontown	59
Miscellaneous	252
Perry	193
Duncannon	36
Marysville	43
Newport	49
Miscellaneous	65
Philadelphia: Philadelphia	83,047
Pike	127
Matamoras	42
Miscellaneous	85
Potter	159
Austin	13
Coudersport	53
Galeton	46
Shingle House Boro	22
Miscellaneous	25
Schuylkill	4,038
Ashland	219
Auburn	24
Coaldale	77
Cressona	41
Frackville	109
Gilberton	24
Girardville	84
Gordon	27
Lost Creek	9
McAdoo	51
Mahanoy City	322
Middleport	20
Minersville	176
New Philadelphia (Silver Creek)	19
Orwigsburg	51
Palo Alto	8
Pine Grove	82
Port Carbon	58
Pottsville	1,153
St. Clair	117
Schuylkill Haven	162
Shenandoah	349
Tamaqua	329
Tower City	55
Tremont	57
Miscellaneous	415
Snyder	106
Middleburg	18
Selinsgrove	66
Miscellaneous	22
Somerset	799
Berlin	29
Boswell	24
Central City	20
Hooversville	21
Meyersdale	78
Rockwood	33
Somerset	204
Windber	188
Miscellaneous	202
Sullivan: Miscellaneous	47
Susquehanna	487
Forest City	83
Hallstead	28
Montrose	77
Susquehanna	150
Miscellaneous	149
Tioga	304
Blossburg	36
Elkland	20
Mansfield	28
Wellsboro	116
Westfield	26
Miscellaneous	78
Union	263
Lewisburg	170
Mifflinburg	66
Miscellaneous	27
Venango	2,319
Emlenton	117
Franklin	707
Oil City	1,322
Polk	6
Rouseville	45
Miscellaneous	122
Warren	1,133
Warren	868
Youngsville	46
Miscellaneous	219
Washington	4,950
Bentleyville	59
Burgettstown	107
California	139
Canonsburg	601
Charleroi	533
Cokesburg	4
Donora	381
Ellsworth	24
Houston	94
McDonald	211
Mariana	16
Monongahela	390
New Eagle	14
Roscoe	47
Washington	1,499
West Brownsville	76
Miscellaneous	755
Wayne	510
Hawley	78
Honesdale	327
Miscellaneous	105
Westmoreland	6,604
Arnold	96
Avonmore	38
Derry	132
East Vandergrift	7
Export	52
Greensburg	1,367
Irwin	362
Jeannette	439

[5] Bethlehem:

Counties—	Number of returns
Lehigh	124
Northampton	2,276
Total	2,400

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

PENNSYLVANIA—Continued

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

RHODE ISLAND

	Number of returns
State total	24,574
Returns, Form 1040, showing no net income, not included in general tables	712
Total in general tables	23,862
Bristol	675
Barrington	262
Bristol	262
Warren	151
Kent	1,132
Coventry	67
East Greenwich	256
Warwick	423
West Greenwich	2
West Warwick	384
Newport	1,580
Jamestown	73
Little Compton	40
Middletown	20
Newport—Continued	
Newport	1,317
New Shoreham	22
Portsmouth	35
Tiverton	73
Providence	20,115
Burrillville	131
Central Falls	357
Cranston	1,827
Cumberland	190
East Providence	862
Foster	3
Gloucester	29
Johnston	99
Lincoln	202
North Providence	253
North Smithfield	60
Pawtucket	2,319
Providence	12,222
Scituate	42
Smithfield	43
Woonsocket	1,476
Washington	1,059
Charlestown	5
Exeter	3
Hopkinton	44
Narragansett	58
North Kingston	134
Richmond	39
South Kingston	230
Westerly	546
All other:	
Residents of other States	11
Residents of foreign countries (American citizens and aliens)	

SOUTH CAROLINA

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

[1] See text, p. 19.

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

SOUTH CAROLINA—Continued

County and city	Number of returns
Georgetown	132
Andrews	19
Georgetown	110
Miscellaneous	3
Greenville	1,508
Fountain Inn	11
Greenville	1,372
Greer	56
Simpsonville	6
Miscellaneous	63
Greenwood	224
Greenwood	182
Ninety Six	15
Miscellaneous	27
Hampton	53
Estill	15
Miscellaneous	38
Horry	78
Conway	58
Miscellaneous	20
Jasper: Miscellaneous	23
Kershaw	125
Camden	100
Kershaw	22
Miscellaneous	3
Lancaster	56
Lancaster	53
Miscellaneous	3
Laurens	189
Clinton	78
Laurens	82
Miscellaneous	29
Lee	31
Bishopville	26
Miscellaneous	5
Lexington	81
Batesburg	22
Cayce	5
Leesville	3
Lexington	20
New Brookland	16
Miscellaneous	15
McCormick	18
McCormick	14
Miscellaneous	4
Marion	131
Marion	75
Mullins	47
Miscellaneous	9
Marlboro	141
Bennettsville	92
McColl	22
Miscellaneous	27
Newberry	184
Newberry	142
Whitmire	19
Miscellaneous	23
Oconee	90
Seneca	39
Walhalla	19
Westminster	11
Miscellaneous	21
Orangeburg	292
Branchville	9
Elloree	5
Orangeburg	223
Miscellaneous	55
Pickens	80
Central	2
Easley	43
Liberty	13
Pickens—Continued.	
Pickens	19
Miscellaneous	3
Richland	1,925
Columbia	1,909
Miscellaneous	16
Saluda	19
Saluda	10
Miscellaneous	9
Spartanburg	1,076
Cowpens	1
Landrum	7
Spartanburg	924
Woodruff	21
Miscellaneous	123
Sumter	344
Sumter	313
Miscellaneous	31
Union	127
Jonesville	4
Union	108
Miscellaneous	15
Williamsburg	81
Kingstree	61
Miscellaneous	20
York	275
Clover	14
Fort Mill	19
Rock Hill	182
York	51
Miscellaneous	9
All other: Residents of other States	181

SOUTH DAKOTA

State total	10,275
Returns, Form 1040, showing no net income, not included in general tables	557
Adjustment—subtract to reconcile with general tables [1]	269
Total in general tables	9,449
Aurora: Miscellaneous	55
Beadle	485
Huron	431
Miscellaneous	54
Bennett: Miscellaneous	5
Bon Homme	114
Scotland	24
Tyndall	38
Miscellaneous	52
Brookings	181
Brookings	134
Miscellaneous	47
Brown	856
Aberdeen	770
Groton	22
Miscellaneous	64
Brule	103
Chamberlain	62
Kimball	29
Miscellaneous	12
Buffalo: Miscellaneous	9
Butte	136
Belle Fourche	93
Miscellaneous	43
Campbell: Miscellaneous	23
Charles Mix	175
Lake Andes	29
Platte	27
Wagner	78
Miscellaneous	41
Clark	84
Clark	43
Miscellaneous	41
Clay	172
Vermillion	110
Miscellaneous	62
Codington	432
Watertown	410
Miscellaneous	22
Corson: Miscellaneous	54
Custer	71
Custer	43
Miscellaneous	28
Davison	417
Mitchell	401
Miscellaneous	16
Day	93
Webster	54
Miscellaneous	39
Deuel: Miscellaneous	35
Dewey: Miscellaneous	50
Douglas	83
Armour	48
Miscellaneous	35
Edmunds: Miscellaneous	58
Fall River	185
Edgemont	53
Hot Springs	115
Miscellaneous	17
Faulk: Miscellaneous	50
Grant	89
Milbank	64
Miscellaneous	25
Gregory	83
Gregory	30
Miscellaneous	53
Haakon: Miscellaneous	45
Hamlin: Miscellaneous	51
Hand	50
Miller	49
Miscellaneous	1
Hanson: Miscellaneous	36
Harding: Miscellaneous	47
Hughes	199
Pierre	169
Miscellaneous	30

[1] See text p. 19.

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

SOUTH DAKOTA—Continued

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

TENNESSEE

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

[1] See text, p. 19.

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

TENNESSEE—Continued

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

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

TEXAS

County and city	Number of returns
State total	112,387
Returns, Form 1040, showing no net income, not included in general tables	7,329
Total in general tables	105,058
Anderson	369
Elkhart	6
Frankston [10]	9
Palestine [10]	342
Miscellaneous	12
Angelina	273
Diboll	14
Keltys	24
Lufkin	210
Miscellaneous	25
Aransas: Rockport	28
Archer	124
Archer City	61
Miscellaneous	63
Armstrong	53
Claude	42
Miscellaneous	11
Atascosa	71
Pleasanton	21
Poteet	8
Miscellaneous	42
Austin	219
Bellville	122
Miscellaneous	97
Bailey: Miscellaneous	12
Bandera: Miscellaneous	17
Bastrop	227
Bastrop	52
Elgin	60
Smithville	101
Miscellaneous	14
Baylor	68
Seymour	66
Miscellaneous	2
Bee	314
Beeville	239
Miscellaneous	75
Bell	635
Belton	96
Killeen	7
Rogers	15
Temple	470
Miscellaneous	47
Bexar	9,126
San Antonio	9,012
Miscellaneous	114
Blanco: Miscellaneous	13
Borden: Miscellaneous	4
Bosque	65
Clifton	35
Miscellaneous	30
Bowie	467
De Kalb	19
Texarkana	422
Miscellaneous	26
Brazoria	355
Alvin	37
Angleton	46
Freeport	155
Miscellaneous	117
Brazos	296
Bryan	257
Miscellaneous	39
Brewster	158
Alpine	115
Miscellaneous	43
Briscoe: Miscellaneous	17
Brooks: Miscellaneous	59
Brown	274
Brownwood	269
Miscellaneous	5
Burleson	120
Caldwell	71
Somerville	33
Miscellaneous	16
Burnet	54
Burnet	22
Miscellaneous	32
Caldwell	594
Lockhart	172
Luling	342
Miscellaneous	80
Calhoun	51
Port Lavaca	34
Miscellaneous	17
Callahan	115
Baird	50
Cross Plains	43
Miscellaneous	22
Cameron	1,313
Brownsville	538
Harlingen	378
La Feria	61
Port Isabel	27
San Benito	263
Miscellaneous	46
Camp	30
Pittsburg	27
Miscellaneous	3
Carson	216
Panhandle	98
White Deer	59
Miscellaneous	59
Cass	63
Atlanta	43
Miscellaneous	20
Castro: Miscellaneous	32
Chambers: Miscellaneous	89
Cherokee	249
Alto	12
Jacksonville	185
Rusk	35
Miscellaneous	17
Childress	149
Childress	147
Miscellaneous	2
Clay	94
Henrietta	71
Miscellaneous	23
Cochran: Miscellaneous	10
Coke: Miscellaneous	33
Coleman	218
Coleman	163
Santa Anna	38
Miscellaneous	17
Collin	289
Celina	7
Farmersville	29
McKinney	173
Plano	35
Miscellaneous	45
Collingsworth	77
Wellington	62
Miscellaneous	15
Colorado	246
Columbus	76
Eagle Lake	87
Weimar	60
Miscellaneous	23
Comal	244
New Braunfels	239
Miscellaneous	5
Comanche	62
Comanche	28
De Leon	30
Miscellaneous	4
Concho	54
Eden	21
Miscellaneous	33
Cooke	228
Gainesville	204
Miscellaneous	24
Coryell	55
Gatesville	48
Miscellaneous	7
Cottle: Paducah	56
Crane: Miscellaneous	39
Crockett: Ozona	107
Crosby	69
Crosbyton	29
Ralls	30
Miscellaneous	10
Culberson: Miscellaneous	34
Dallam	190
Dalhart	180
Miscellaneous	10
Dallas	15,673
Dallas	15,509
Garland	29
Grand Prairie	26
Lancaster	36
Miscellaneous	73
Dawson	96
Lamesa	93
Miscellaneous	3
Deaf Smith	101
Hereford	98
Miscellaneous	3
Delta	37
Cooper	29
Miscellaneous	8
Denton	273
Denton	195
Pilot Point	26
Sanger	12
Miscellaneous	40
De Witt	318
Cuero	188
Yorktown	98
Miscellaneous	32
Dickens	51
Spur	49
Miscellaneous	2
Dimmit	61
Asherton	16
Carrigo Springs	34
Miscellaneous	11
Donley	137
Clarendon	122
Miscellaneous	15
Duval: Miscellaneous	83

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

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

TEXAS—Continued

County and city	Number of returns
Eastland	561
Cisco	163
Desdemona	3
Eastland	181
Gorman	23
Olden	10
Ranger	141
Rising Star	35
Miscellaneous	5
Ector	162
Odessa	159
Miscellaneous	3
Edwards: Miscellaneous	137
Ellis	433
Ennis	115
Ferris	23
Italy	27
Midlothian	18
Waxahachie	213
Miscellaneous	37
El Paso	4,009
El Paso	3,839
Fabens	53
Miscellaneous	117
Erath	126
Dublin	30
Stephenville	65
Thurber	29
Miscellaneous	2
Falls	307
Marlin	158
Rosebud	89
Miscellaneous	60
Fannin	144
Bonham	72
Honey Grove	28
Ladonia	7
Leonard	16
Miscellaneous	21
Fayette	325
La Grange	130
Schulenburg	78
Miscellaneous	117
Fisher	38
Rotan	26
Miscellaneous	12
Floyd	103
Floydada	69
Lockney	27
Miscellaneous	7
Foard	39
Crowell	36
Miscellaneous	3
Fort Bend	376
Richmond	103
Rosenberg	94
Miscellaneous	179
Franklin	14
Mount Vernon	13
Miscellaneous	1
Freestone	133
Teague	73
Worthan	18
Miscellaneous	42
Frio	67
Pearsall	44
Miscellaneous	23
Gaines: Miscellaneous	29
Galveston	3,199
Galveston	3,024
Texas City	92
Miscellaneous	83
Garza	54
Post	36
Miscellaneous	18
Gillespie	128
Fredericksburg	111
Miscellaneous	17
Goliad	77
Goliad	57
Miscellaneous	20
Gonzales	234
Gonzales	164
Nixon	15
Waelder	35
Miscellaneous	20
Gray	712
McLean	44
Pampa	622
Miscellaneous	46
Grayson	894
Denison	370
Sherman	443
Van Alstyne	18
Whitesboro	14
Whitewright	23
Miscellaneous	26
Gregg	284
Longview	204
Miscellaneous	80
Grimes	111
Navasota	68
Miscellaneous	43
Guadalupe	339
Seguin	281
Miscellaneous	58
Hale	318
Hale Center	16
Plainview	294
Miscellaneous	8
Hall	160
Memphis	126
Miscellaneous	34
Hamilton	40
Hamilton	29
Hico	10
Miscellaneous	1
Hansford	86
Spearman	65
Miscellaneous	21
Hardeman	173
Chillicothe	49
Quanah	110
Miscellaneous	14
Hardin: Miscellaneous	166
Harris	16,488
Goose Creek	214
Houston	15,735
La Porte	37
Pasadena	20
Pelly	32
Miscellaneous	450
Harrison	502
Marshall	423
Miscellaneous	79
Hartley: Miscellaneous	20
Haskell	46
Haskell	28
Rule	15
Miscellaneous	3
Hays	207
San Marcos	178
Miscellaneous	29
Hemphill	123
Canadian	119
Miscellaneous	4
Henderson	115
Athens	80
Miscellaneous	35
Hidalgo	1,043
Alamo	35
Donna	93
Edinburg	127
McAllen	237
Mercedes	159
Mission	164
Pharr	56
San Juan	37
Weslaco	109
Miscellaneous	26
Hill	240
Hillsboro	120
Hubbard	36
Itasca	35
Miscellaneous	49
Hockley	30
Levelland	23
Miscellaneous	7
Hood	17
Granbury	10
Miscellaneous	7
Hopkins	110
Sulphur Springs	97
Miscellaneous	13
Houston	113
Crockett	87
Grapeland	14
Miscellaneous	12
Howard	446
Big Springs	430
Miscellaneous	16
Hudspeth: Miscellaneous	29
Hunt	345
Celeste	5
Commerce	41
Greenville	282
Lone Oak	5
Wolf City	6
Miscellaneous	6
Hutchinson	431
Borger	307
Miscellaneous	124
Irion: Miscellaneous	37
Jack	88
Jacksboro	49
Miscellaneous	39
Jackson	80
Edna	54
Miscellaneous	26
Jasper	100
Jasper	61
Kirbyville	29
Miscellaneous	10
Jeff Davis: Miscellaneous	30
Jefferson	4,069
Beaumont	2,437
Port Arthur	1,489
Port Neches	48
Miscellaneous	95
Jim Hogg: Miscellaneous	85
Jim Wells	124
Alice	96
Miscellaneous	28

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

TEXAS—Continued

County and city	Number of returns
Johnson	293
Alvarado	11
Cleburne	240
Grandview	22
Miscellaneous	20
Jones	187
Anson	37
Hamlin	47
Stanford	92
Miscellaneous	11
Karnes	224
Karnes City	23
Kenedy	123
Runge	43
Miscellaneous	35
Kaufman	235
Forney	22
Kaufman	39
Kemp	6
Mabank	12
Terrell	153
Miscellaneous	3
Kendall	91
Boerne	53
Miscellaneous	38
Kent: Miscellaneous	5
Kerr	194
Kerrville	138
Miscellaneous	56
Kimble	71
Junction	57
Miscellaneous	14
King: Miscellaneous	3
Kinney	62
Brackettville	49
Miscellaneous	13
Kleberg	186
Kingsville	183
Miscellaneous	3
Knox	79
Munday	31
Miscellaneous	48
Lamar	479
Paris	439
Miscellaneous	40
Lamb	80
Littlefield	41
Sudan	18
Miscellaneous	21
Lampasas	68
Lampasas	64
Miscellaneous	4
La Salle	53
Cotulla	37
Miscellaneous	16
Lavaca	298
Hallettsville	73
Shiner	75
Yoakum	118
Miscellaneous	32
Lee	41
Giddings	32
Miscellaneous	9
Leon: Miscellaneous	31
Liberty	285
Cleveland	29
Dayton	46
Liberty	109
Miscellaneous	101
Limestone	372
Coolidge	23
Groesbeck	75
Mexia	227
Miscellaneous	47
Lipscomb: Miscellaneous	60
Live Oak	54
Three Rivers	25
Miscellaneous	29
Llano	97
Llano	71
Miscellaneous	26
Loving: Miscellaneous	17
Lubbock	623
Lubbock	539
Slaton	81
Miscellaneous	3
Lynn	44
Tahoka	24
O'Donnell	11
Miscellaneous	9
McCulloch	160
Brady	145
Miscellaneous	15
McLennan	2,132
McGregor	32
Mart	81
Moody	19
Waco	1,887
West	71
Miscellaneous	42
Madison	30
Madisonville	28
Miscellaneous	2
Marion: Jefferson	38
Martin	46
Stanton	44
Miscellaneous	2
Mason: Miscellaneous	85
Matagorda	363
Bay City	181
Palacios	27
Miscellaneous	155
Maverick: Eagle Pass	161
Medina	122
Devine	10
Miscellaneous	112
Menard	121
Menard	118
Miscellaneous	3
Midland: Midland	357
Milam	320
Cameron	199
Rockdale	61
Thorndale	19
Miscellaneous	41
Mills	21
Goldthwaite	17
Miscellaneous	4
Mitchell	138
Colorado	118
Miscellaneous	20
Montague	164
Bowie	55
Nacona	76
Miscellaneous	33
Montgomery	88
Conroe	51
Miscellaneous	37
Moore: Miscellaneous	58
Morris	16
Daingerfield	1
Miscellaneous	15
Motley	35
Matador	26
Miscellaneous	9
Nacogdoches	177
Cushing	5
Nacogdoches	159
Miscellaneous	13
Navarro	706
Corsicana	598
Dawson	9
Kerens	38
Miscellaneous	61
Newton: Miscellaneous	40
Nolan	260
Roscoe	18
Sweetwater	236
Miscellaneous	6
Nueces	1,205
Corpus Christi	873
Robstown	196
Miscellaneous	136
Ochiltree	185
Perryton	163
Miscellaneous	22
Oldham: Miscellaneous	38
Orange	266
Orange	245
Miscellaneous	21
Palo Pinto	243
Mineral Wells	176
Mingus	8
Strawn	34
Miscellaneous	25
Panola	34
Carthage	19
Miscellaneous	15
Parker	155
Weatherford	145
Miscellaneous	10
Parmer: Miscellaneous	59
Pecos	209
Fort Stockton	109
Miscellaneous	100
Polk	113
Livingston	72
Miscellaneous	41
Potter	2,365
Amarillo	2,363
Miscellaneous	2
Presidio	178
Marfa	152
Presidio	15
Miscellaneous	11
Rains: Miscellaneous	2
Randall	74
Canyon	71
Miscellaneous	3
Reagan: Miscellaneous	154
Real: Miscellaneous	27
Red River	83
Annona	7
Clarksville	55
Detroit	7
Miscellaneous	14
Reeves	178
Pecos	148
Miscellaneous	30

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

TEXAS—Continued

County and city	Number of returns
Refugio	227
Refugio	157
Woodsboro	49
Miscellaneous	21
Roberts: Miscellaneous	63
Robertson	189
Calvert	65
Hearne	65
Miscellaneous	59
Rockwall	21
Rockwall	6
Royce City	14
Miscellaneous	1
Runnels	217
Ballinger	124
Winters	49
Miscellaneous	44
Rusk	151
Henderson	126
Miscellaneous	25
Sabine: Miscellaneous	26
San Augustine	28
San Augustine	27
Miscellaneous	1
San Jacinto: Miscellaneous	5
San Patricio	375
Aransas Pass	64
Sinton	64
Taft	93
Miscellaneous	154
San Saba	72
San Saba	64
Miscellaneous	8
Schleicher	60
Eldorado	53
Miscellaneous	7
Scurry	55
Snyder	54
Miscellaneous	1
Shackleford	151
Albany	118
Miscellaneous	33
Shelby	91
Center	60
Timpson	17
Miscellaneous	14
Sherman: Miscellaneous	45
Smith	756
Troup	21
Tyler	692
Miscellaneous	43
Somervell: Miscellaneous	7
Starr	45
Rio Grande	33
Miscellaneous	12
Stephens	341
Breckenridge	318
Caddo	18
Miscellaneous	5
Sterling: Miscellaneous	51
Stonewall: Miscellaneous	10
Sutton: Sonora	133
Swisher	145
Tulia	103
Miscellaneous	42
Tarrant	6,185
Arlington	95
Fort Worth	6,020
Miscellaneous	70
Taylor	900
Abilene	858
Merkel	34
Miscellaneous	8
Terrell: Miscellaneous	114
Terry	44
Brownfield	43
Miscellaneous	1
Throckmorton	22
Throckmorton	18
Miscellaneous	4
Titus	45
Mount Pleasant	44
Miscellaneous	1
Tom Green	1,159
San Angelo	1,110
Miscellaneous	49
Travis	2,040
Austin	1,998
Miscellaneous	42
Trinity	89
Groveton	37
Trinity	49
Miscellaneous	3
Tyler: Miscellaneous	47
Upshur	39
Gilmer	34
Miscellaneous	5
Upton	171
McCamey	137
Miscellaneous	34
Uvalde	239
Sabinal	39
Uvalde	175
Miscellaneous	25
Val Verde	477
Del Rio	415
Miscellaneous	62
Van Zandt	175
Grand Saline	51
Wills Point	45
Miscellaneous	79
Victoria	364
Victoria	340
Miscellaneous	24
Walker	143
Huntsville	126
Miscellaneous	17
Waller: Miscellaneous	64
Ward	59
Pyote	25
Miscellaneous	34
Washington	341
Brenham	286
Miscellaneous	55
Webb	751
Laredo	655
Miscellaneous	96
Wharton	524
El Campo	111
Wharton	169
Miscellaneous	244
Wheeler	177
Shamrock	131
Miscellaneous	46
Wichita	2,602
Burkburnett	101
Electra	184
Iowa Park	83
Wichita Falls	2,231
Miscellaneous	3
Wilbarger	307
Vernon	292
Miscellaneous	15
Willacy	82
Raymondville	62
Miscellaneous	20
Williamson	610
Bartlett	64
Georgetown	125
Granger	36
Round Rock	19
Taylor	300
Miscellaneous	66
Wilson	71
Floresville	40
Miscellaneous	31
Winkler	152
Wink	149
Miscellaneous	3
Wise	74
Alvord	7
Bridgeport	22
Chico	5
Decatur	29
Miscellaneous	11
Wood	126
Mineola	77
Winnsboro	36
Miscellaneous	13
Yoakum: Miscellaneous	3
Young	451
Eliasville	27
Graham	222
New Castle	22
Olney	151
South Bend	15
Miscellaneous	14
Zapata: Miscellaneous	5
Zavalla	58
Crystal City	47
Miscellaneous	11
All other:	
Residents of other States	716
Residents of foreign countries (American citizens and aliens)	109

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

UTAH

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

VERMONT

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

[1] See text, p. 19

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

VERMONT—Continued

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

VIRGINIA

State total	39,109
Returns, Form 1040, showing no net income, not included in general tables	1,227
Adjustment—add to reconcile with general tables [1]	33
Total in general tables	37,915
Accomac	222
Chincoteague Island	15
Onancock	46
Miscellaneous	161
Albemarle	786
Charlottesville	652
Miscellaneous	134
Alleghany	618
Clifton Forge	281
Covington	303
Miscellaneous	34
Amelia: Miscellaneous	26
Amherst: Miscellaneous	104
Appomattox: Miscellaneous	22
Arlington	1,899
Alexandria	1,119
Miscellaneous	780
Augusta	774
Staunton	516
Waynesboro	184
Miscellaneous	74
Bath: Miscellaneous	104
Bedford	138
Bedford	110
Miscellaneous	28
Bland: Miscellaneous	6
Botetourt: Miscellaneous	70
Brunswick	75
Lawrenceville	55
Miscellaneous	20
Buchanan: Miscellaneous	23
Buckingham: Miscellaneous	18
Campbell	1,679
Altavista	53
Lynchburg	1,600
Miscellaneous	26
Caroline: Miscellaneous	52
Carroll:	
Galax. (See Grayson County.)	
Miscellaneous	5
Charles City: Miscellaneous	5
Charlotte: Miscellaneous	48
Chesterfield	150
Colonial Heights	42
Miscellaneous	108
Clarke	74
Berryville	50
Miscellaneous	24
Craig: Miscellaneous	7
Culpeper	118
Culpeper	85
Miscellaneous	33
Cumberland: Miscellaneous	6
Dickinson: Miscellaneous	25
Dinwiddie	960
Petersburg	929
Miscellaneous	31
Elizabeth City	713
Hampton	533
Phoebus	77
Miscellaneous	103
Essex: Miscellaneous	18
Fairfax	271
Falls Church	54
Miscellaneous	217
Fauquier	251
Warrenton	141
Miscellaneous	110
Floyd: Miscellaneous	11
Fluvanna: Miscellaneous	30
Franklin	52
Rockymount	38
Miscellaneous	14
Frederick	392
Winchester	375
Miscellaneous	17
Giles	81
Narrows	20
Miscellaneous	61
Gloucester: Miscellaneous	49
Goochland: Miscellaneous	24
Grayson	54
Fries	4
Galax	48
Miscellaneous	2
Greene: Miscellaneous	2
Greensville	115
Emporia	109
Miscellaneous	6
Halifax	258
South Boston	192
Miscellaneous	66
Hanover	163
Ashland	101
Miscellaneous	62
Henrico	9,762
Richmond	9,629
Miscellaneous	133
Henry	240
Martinsville	176
Miscellaneous	64
Highland: Miscellaneous	3
Isle of Wight	47
Smithfield	40
Miscellaneous	7
James City	152
Williamsburg	139
Miscellaneous	13
King and Queen: Miscellaneous	5
King George: Miscellaneous	21
King William	55
West Point	46
Miscellaneous	9
Lancaster: Miscellaneous	33
Lee	63
Pennington Gap	22
Miscellaneous	41
Loudoun	210
Leesburg	84
Miscellaneous	126
Louisa: Miscellaneous	47
Lunenburg	65
Victoria	38
Miscellaneous	27
Madison: Miscellaneous	18
Mathews: Miscellaneous	36

[1] See text, p. 19.

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

VIRGINIA—Continued

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

WASHINGTON [11]

State total	60,525
Returns, Form 1040, showing no net income, not included in general tables	2,609
Adjustment—add to reconcile with general tables [1]	5,213
Total in general tables	63,129
Adams	181
Ritzville	74
Miscellaneous	107
Asotin	55
Clarkston	38
Miscellaneous	17
Benton	155
Kennewick	68
Prosser	53
Miscellaneous	34
Chelan	1,782
Cashmere	193
Chelan	84
Leavenworth	37
Wenatchee	1,220
Miscellaneous	248
Clallam	533
Port Angeles	365
Miscellaneous	168
Clarke	576
Camas	114
Vancouver	395
Washougal	24
Miscellaneous	43
Columbia	193
Dayton	163
Miscellaneous	30
Cowlitz	718
Castle Rock	37
Kelso	153
Longview	392
Woodland	35
Miscellaneous	101
Douglas: Miscellaneous	64
Ferry: Miscellaneous	26
Franklin	269
Pasco	188
Miscellaneous	81
Garfield	218
Pomeroy	207
Miscellaneous	11

[1] See text, p. 19.

[11] Includes Alaska.

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

WASHINGTON—Continued

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

WEST VIRGINIA

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

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

WEST VIRGINIA—Continued

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

WISCONSIN

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

See text, p. 19.

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

WISCONSIN—Continued

County and city	Number of returns
Chippewa	546
Bloomer	56
Chippewa Falls	338
Cornell	43
Stanley	52
Miscellaneous	57
Clark	333
Neillsville	99
Owen	41
Miscellaneous	193
Columbia	763
Columbus	156
Kilbourn	117
Lodi	50
Portage	252
Randolph	60
Miscellaneous	128
Crawford	163
Prairie du Chien	102
Miscellaneous	61
Dane	4,813
Madison	4,029
Mount Horeb	103
Stoughton	183
Sun Prairie	45
Miscellaneous	453
Dodge	976
Beaver Dam	461
Horicon	107
Juneau	61
Mayville	113
Miscellaneous	234
Door	226
Sturgeon Bay	152
Miscellaneous	74
Douglas	1,453
Superior	1,397
Miscellaneous	56
Dunn	281
Menomonie	194
Miscellaneous	87
Eau Claire	1,137
Altoona	21
Augusta	30
Eau Claire	1,040
Miscellaneous	46
Florence: Miscellaneous	31
Fond du Lac	1,809
Fond du Lac	1,203
North Fond du Lac	66
Ripon	199
Waupun	156
Miscellaneous	185
Forest	94
Crandon	35
Miscellaneous	59
Grant	621
Boscobel	60
Cuba City	45
Fennimore	44
Lancaster	87
Platteville	203
Miscellaneous	182
Green	678
Brodhead	69
Monroe	373
New Glarus	32
Miscellaneous	204
Green Lake	290
Berlin	147
Princeton	37
Miscellaneous	106
Iowa	249
Dodgeville	66
Mineral Point	97
Miscellaneous	86
Iron	152
Hurley	94
Montreal	27
Miscellaneous	31
Jackson	165
Black River Falls	104
Miscellaneous	61
Jefferson	1,136
Fort Atkinson	287
Jefferson	139
Lake Mills	105
Waterloo	48
Watertown	467
Miscellaneous	90
Juneau	196
Elroy	48
Mauston	59
New Lisbon	27
Miscellaneous	62
Kenosha	2,224
Kenosha	2,117
Miscellaneous	107
Kewaunee	166
Algoma	51
Kewaunee	91
Miscellaneous	24
La Crosse	1,603
La Crosse	1,438
Onalaska	24
West Salem	50
Miscellaneous	91
La Fayette	210
Darlington	89
Shullsburg	30
Miscellaneous	91
Langlade	419
Antigo	372
Miscellaneous	47
Lincoln	449
Merrill	325
Tomahawk	117
Miscellaneous	7
Manitowoc	1,533
Kiel	58
Manitowoc	1,059
Two Rivers	300
Miscellaneous	116
Marathon	1,347
Mosinee	75
Scofield	14
Wausau	1,001
Miscellaneous	257
Marinette	575
Marinette	390
Niagara	49
Peshtigo	56
Miscellaneous	80
Marquette	62
Montello	17
Miscellaneous	45
Milwaukee	43,082
Cudahy	304
Milwaukee	37,781
Shorewood	193
South Milwaukee	551
Wauwatosa	2,556
West Allis	1,287
West Milwaukee	35
Whitefish Bay	157
Miscellaneous	218
Monroe	385
Sparta	174
Tomah	115
Miscellaneous	96
Oconto	268
Gillett	39
Oconto	112
Oconto Falls	43
Miscellaneous	74
Oneida	482
Rhinelander	383
Miscellaneous	99
Outagamie	1,919
Appleton	1,478
Kaukauna	234
Kimberly	30
Little Chute	43
Seymour	51
Miscellaneous	83
Ozaukee	567
Cedarburg	140
Grafton	58
Port Washington	204
Miscellaneous	165
Pepin	85
Durand	68
Miscellaneous	17
Pierce	220
Ellsworth	38
River Falls	79
Miscellaneous	103
Polk	253
Amery	55
Miscellaneous	198
Portage	562
Stevens Point	374
Miscellaneous	88
Price	234
Park Falls	113
Phillips	68
Miscellaneous	53
Racine	4,046
Burlington	264
Racine	3,604
Miscellaneous	178
Richland	165
Richland Center	93
Miscellaneous	72
Rock	2,952
Beloit	1,370
Edgerton	183
Evansville	108
Janesville	1,149
Milton	23
Miscellaneous	119
Rusk	132
Ladysmith	96
Miscellaneous	36
St. Croix	334
Hudson	150
New Richmond	80
Miscellaneous	104
Sauk	751
Baraboo	318
Reedsburg	178
Sauk City	72
Miscellaneous	183
Sawyer	90
Hayward	64
Miscellaneous	26
Shawano	330
Shawano	153
Miscellaneous	177
Sheboygan	2,411
Kohler	135
Plymouth	171
Sheboygan	1,862
Sheboygan Falls	110
Miscellaneous	133
Taylor	124
Medford	83
Rib Lake	16
Miscellaneous	25
Trempealeau	326
Arcadia	58
Galesville	45
Miscellaneous	220

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

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns	County and city	Number of returns
Vernon	270	Waukesha	1,993	Wood	937
Viroqua	122	Menomonee Falls	81	Marshfield	357
Westby	41	Oconomowoc	330	Nekoosa	64
Miscellaneous	107	Pewaukee	74	Wisconsin Rapids	410
Vilas	126	Waukesha	991	Miscellaneous	106
Eagle River	80	Miscellaneous	517		
Miscellaneous	46	Waupaca	647	All other:	
Walworth	979	Clintonville	130	Residents of other States	649
Delavan	222	New London	168	Residents of foreign countries (American citizens and aliens)	39
Elkhorn	146	Waupaca	154		
Lake Geneva	208	Weyauwega	50		
Whitewater	139	Miscellaneous	145		
Miscellaneous	264	Waushara	100		
Washburn	128	Wautaoma	31		
Spooner	90	Miscellaneous	69		
Miscellaneous	38	Winnebago	2,920		
Washington	691	Menasha	329		
Hartford	202	Neenah	594		
West Bend	278	Omro	36		
Miscellaneous	211	Oshkosh	1,982		
		Miscellaneous	59		

WYOMING

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

[1] See text, p. 19.

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BASIC TABLES

CORPORATION RETURNS

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TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations*

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

States and Territories	Total number of returns	Returns showing net income			
		Number	Per cent of total	Gross income [1]	Deductions [1]
Alabama	4,477	1,772	39.58	$249,926,798	$237,532,924
Alaska	170	92	54.12	6,284,103	5,780,844
Arizona	1,932	629	32.56	69,571,156	64,814,713
Arkansas	2,624	1,140	43.45	146,506,012	139,750,596
California	23,836	9,517	39.93	3,733,014,535	3,408,430,279
Colorado	7,257	2,941	40.53	446,515,076	415,571,656
Connecticut	7,955	3,698	46.49	1,329,177,020	1,244,266,516
Delaware	1,951	888	45.52	1,477,488,181	1,352,215,702
District of Columbia	2,317	1,124	48.51	472,483,154	442,152,664
Florida	11,309	3,469	30.67	323,671,782	302,749,674
Georgia	5,678	2,681	47.22	436,314,227	412,389,410
Hawaii	785	413	52.61	184,486,464	161,650,343
Idaho	2,509	919	36.63	86,770,504	81,827,511
Illinois	32,043	13,389	41.78	[2] 9,617,188,098	[2] 9,030,523,934
Indiana	11,663	5,289	45.35	994,644,752	923,177,992
Iowa	9,125	4,558	49.95	935,208,932	888,719,667
Kansas	5,308	2,846	53.62	710,602,901	636,282,168
Kentucky	5,764	2,767	48.01	612,277,911	573,825,187
Louisana	6,440	2,903	45.08	605,069,402	571,852,088
Maine	3,789	1,888	49.83	330,322,334	306,090,065
Maryland	5,922	2,775	46.86	2,114,349,011	1,997,973,521
Massachusetts	20,070	8,316	41.43	[2] 3,506,842,588	[2] 3,257,305,241
Michigan	15,758	6,045	38.36	4,654,505,276	4,265,162,777
Minnesota	11,476	5,491	47.85	1,857,605,976	1,770,049,887
Mississippi	2,604	1,044	40.09	143,577,682	137,577,929
Missouri	17,106	7,411	43.32	2,574,539,640	2,412,093,491
Montana	3,350	1,419	42.36	116,180,156	110,598,470
Nebraska	4,786	2,708	56.58	515,093,945	493,098,009
Nevada	1,022	309	30.23	244,956,140	239,408,688
New Hampshire	1,396	707	50.65	112,733,761	105,278,606
New Jersey	22,489	9,945	44.22	2,484,672,025	2,259,809,685
New Mexico	1,136	491	43.22	49,578,571	47,123,086
New York	111,100	47,674	42.91	29,732,350,798	27,640,810,627
North Carolina	6,544	2,161	33.02	732,451,472	659,279,371
North Dakota	3,574	1,183	33.10	88,446,175	85,724,910
Ohio	25,459	10,676	41.93	4,901,729,045	4,600,389,671
Oklahoma	6,944	2,948	42.45	519,489,300	448,191,875
Oregon	7,012	2,590	36.94	430,248,891	413,239,110
Pennsylvania	26,577	11,254	42.34	7,562,032,369	6,996,496,249
Rhode Island	3,068	1,370	44.66	380,338,088	354,993,291
South Carolina	3,626	1,229	33.90	147,120,932	140,839,698
South Dakota	3,127	1,514	48.42	107,589,641	102,744,140
Tennessee	5,408	2,463	45.54	570,821,969	537,704,602
Texas	15,431	6,660	43.16	1,593,901,374	1,496,846,876
Utah	3,301	1,392	42.17	199,849,050	188,526,383
Vermont	1,120	572	51.07	99,924,421	94,636,964
Virginia	7,139	3,241	45.40	847,015,007	736,340,178
Washington	12,709	4,934	38.82	671,962,336	640,470,653
West Virginia	5,101	2,477	48.55	447,840,437	420,353,198
Wisconsin	16,009	6,777	42.33	1,589,177,008	1,486,037,375
Wyoming	1,440	721	50.07	47,048,577	43,982,799
Grand total	518,736	221,420	42.68	[2] 91,811,495,003	[2] 85,382,682,293

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

[2] See p. 238 for revised figures for 1928.

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TABLE 12—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations*—Continued

States and Territories	Returns showing net income			Returns showing no net income	
	Net income	Net loss for prior year	Income tax	Number	Per cent of total
Alabama	$12,393,874	$877,180	$1,047,504	2,261	50.50
Alaska	503,259	8,091	35,243	55	32.35
Arizona	4,756,443	176,049	421,151	725	37.53
Arkansas	6,755,416	291,342	571,397	1,309	49.89
California	324,584,256	9,364,145	36,114,206	11,538	48.41
Colorado	30,943,420	810,872	3,090,052	2,845	39.20
Connecticut	84,910,504	2,639,582	9,169,764	3,742	47.04
Delaware	125,272,479	2,380,304	14,548,434	811	41.56
District of Columbia	30,330,490	1,125,734	3,285,696	966	41.69
Florida	20,922,108	2,263,079	1,676,279	4,769	42.17
Georgia	23,924,817	799,475	2,252,340	2,717	47.85
Hawaii	22,836,121	186,002	2,643,151	339	43.19
Idaho	4,942,993	157,388	402,616	790	31.49
Illinois	586,664,164	13,167,712	66,135,079	15,780	49.25
Indiana	71,466,760	2,833,902	7,250,243	5,186	44.46
Iowa	46,489,265	1,137,832	4,573,825	3,077	33.72
Kansas	74,320,733	1,198,807	8,241,440	2,059	38.79
Kentucky	38,452,724	746,527	3,981,810	2,364	41.01
Louisiana	33,217,314	2,687,350	3,096,364	2,881	44.74
Maine	24,232,269	581,370	2,496,359	1,476	38.95
Maryland	116,375,490	1,716,854	13,224,817	2,479	41.86
Massachusetts	249,537,347	4,774,721	27,837,352	10,546	52.55
Michigan	389,342,499	14,300,130	43,857,774	8,063	51.17
Minnesota	87,556,089	1,987,376	9,224,930	4,435	38.65
Mississippi	5,999,753	163,764	512,460	1,293	49.66
Missouri	162,446,149	3,046,113	17,748,477	7,691	44.96
Montana	5,581,686	248,799	378,965	1,454	43.40
Nebraska	21,995,936	586,013	2,043,076	1,705	35.63
Nevada	5,547,452	55,915	594,841	401	39.24
New Hampshire	7,455,155	262,983	720,031	621	44.48
New Jersey	224,871,340	9,028,122	24,074,963	10,711	47.63
New Mexico	2,455,485	115,318	178,817	430	37.85
New York	2,691,540,171	41,257,140	238,010,215	54,627	49.17
North Carolina	73,172,101	542,782	8,333,930	3,732	57.03
North Dakota	2,721,265	132,461	132,594	1,458	40.79
Ohio	301,339,374	8,608,335	33,041,146	13,365	52.50
Oklahoma	71,297,425	1,941,778	7,739,213	3,073	44.26
Oregon	17,009,781	950,985	1,516,892	2,979	42.48
Pennsylvania	565,536,120	10,638,126	64,380,325	12,549	47.22
Rhode Island	25,344,797	800,755	2,677,226	1,450	47.26
South Carolina	6,281,234	372,259	525,487	2,031	56.01
South Dakota	4,845,501	233,883	293,708	998	31.92
Tennessee	33,117,367	1,191,643	3,363,850	2,483	45.92
Texas	97,054,498	4,966,564	9,738,593	7,362	47.71
Utah	11,322,667	340,388	1,054,956	1,173	35.53
Vermont	5,287,457	188,271	491,254	492	43.93
Virginia	110,674,829	1,012,520	12,519,433	3,185	44.61
Washington	31,491,683	1,804,394	2,685,657	5,306	41.75
West Virginia	27,487,239	919,510	2,646,573	2,108	41.33
Wisconsin	103,139,633	2,115,320	10,920,503	7,234	45.19
Wyoming	3,065,778	144,284	202,889	492	34.17
Grand total	6,428,812,710	157,880,249	711,703,900	241,616	46.58

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TABLE 12.—*Corporation returns for 1930 by States and Territories, showing for returns with net income and no net income, number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax; also number and per cent of inactive corporations*—Continued

States and Territories	Returns showing no net income			Returns showing no income data—Inactive corporations	
	Gross income [1]	Deductions [1]	Deficit	Number	Per cent of total
Alabama	$276,461,872	$301,481,729	$25,019,857	444	9.92
Alaska	2,807,579	3,255,461	447,882	23	13.53
Arizona	74,353,771	84,124,746	9,770,975	578	29.91
Arkansas	160,301,561	179,395,462	19,093,901	175	6.66
California	2,333,479,513	2,587,236,263	253,756,750	2,781	11.66
Colorado	364,806,285	393,543,134	28,736,849	1,471	20.27
Connecticut	763,912,652	844,098,061	80,185,409	515	6.47
Delaware	278,670,904	324,494,207	45,823,303	252	12.92
District of Columbia	121,338,685	136,473,371	15,134,686	227	9.80
Florida	254,971,025	318,369,485	63,398,460	3,071	27.16
Georgia	427,554,917	466,754,726	39,199,809	280	4.93
Hawaii	42,303,708	47,091,027	4,787,319	33	4.20
Idaho	73,897,760	83,054,237	9,156,477	800	31.88
Illinois	[2] 6,402,521,942	[2] 6,809,671,732	407,149,790	2,874	8.97
Indiana	767,555,136	837,645,088	70,089,952	1,188	10.19
Iowa	337,931,985	366,207,689	28,275,704	1,490	16.33
Kansas	373,290,170	402,642,119	29,351,949	403	7.59
Kentucky	277,026,784	351,331,821	74,305,037	633	10.98
Louisiana	515,634,061	567,622,449	51,988,388	656	10.18
Maine	265,179,506	293,666,292	28,486,786	425	11.22
Maryland	420,191,341	477,999,098	57,807,757	668	11.28
Massachusetts	[2] 2,729,714,915	[2] 3,076,377,183	346,662,268	1,208	6.02
Michigan	1,716,269,232	1,910,196,752	193,927,520	1,650	10.47
Minnesota	722,989,128	783,128,536	60,139,408	1,550	13.50
Mississippi	136,535,011	150,899,527	14,364,516	267	10.25
Missouri	1,275,415,826	1,378,501,556	103,085,730	2,004	11.72
Montana	72,373,686	83,002,401	10,628,715	477	14.24
Nebraska	180,542,716	196,171,148	15,628,432	373	7.79
Nevada	24,508,419	30,353,514	5,845,095	312	30.53
New Hampshire	94,389,479	106,036,149	11,646,670	68	4.87
New Jersey	1,405,280,752	1,643,606,706	238,325,954	1,833	8.15
New Mexico	27,215,977	30,444,099	3,228,122	215	18.93
New York	12,011,326,314	13,366,826,645	1,355,500,331	8,799	7.92
North Carolina	471,226,738	508,085,706	36,858,968	651	9.95
North Dakota	59,909,533	64,442,553	4,533,020	933	26.11
Ohio	2,704,949,755	2,955,314,790	250,365,035	1,418	5.57
Oklahoma	702,725,122	772,142,841	69,417,719	923	13.29
Oregon	287,065,560	324,504,643	37,439,083	1,443	20.58
Pennsylvania	3,235,599,303	3,552,021,383	316,422,080	2,774	10.44
Rhode Island	370,685,342	428,468,301	57,782,959	248	8.08
South Carolina	224,452,051	250,082,068	25,630,017	366	10.09
South Dakota	55,073,836	58,514,892	3,441,056	615	19.66
Tennessee	420,750,583	467,638,556	46,887,973	462	8.54
Texas	934,253,696	1,041,104,317	106,850,621	1,409	9.13
Utah	121,242,559	135,567,548	14,324,989	736	22.30
Vermont	52,244,371	58,459,801	6,215,430	56	5.00
Virginia	370,504,948	414,918,455	44,413,507	713	9.99
Washington	602,964,226	660,315,488	57,351,262	2,469	19.43
West Virginia	203,752,525	225,132,328	21,379,803	516	10.12
Wisconsin	730,197,024	803,537,074	73,340,050	1,998	12.48
Wyoming	22,214,281	26,205,762	3,991,481	227	15.76
Grand total	[2] 46,500,564,065	[2] 51,378,158,919	4,877,594,854	55,700	10.74

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

[2] See p. 238 for revised figures for 1928

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

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

States and Territories	Returns showing net income—Dividends		Returns showing no net income—Dividends	
	Cash	Stock	Cash	Stock
Alabama	$11,351,266	$448,559	$4,649,705	$245,086
Alaska	202,113	2,462	21,769	
Arizona	3,166,905	212,693	1,127,673	6,147,743
Arkansas	6,663,060	377,731	2,997,063	210,365
California	303,340,378	21,631,297	152,747,642	13,304,274
Colorado	35,393,457	347,177	9,370,666	1,390,681
Connecticut	80,349,503	1,747,041	20,178,218	1,159,727
Delaware	402,436,452	1,419,196	38,147,579	2,484,569
District of Columbia	38,453,901	941,752	2,807,126	74,346
Florida	10,743,508	1,523,819	4,160,569	245,193
Georgia	20,497,788	5,002,881	8,672,035	2,351,195
Hawaii	21,234,978	8,015,548	2,575,981	480,000
Idaho	3,338,612	382,369	630,723	247,571
Illinois	690,141,039	23,119,337	124,466,297	12,722,965
Indiana	45,312,800	2,241,924	22,434,437	2,604,569
Iowa	31,938,367	2,052,510	5,495,448	904,350
Kansas	72,503,502	587,803	8,936,311	90,601
Kentucky	38,380,001	2,640,398	7,776,220	208,406
Louisiana	27,284,128	954,143	10,482,622	1,012,536
Maine	27,121,331	1,429,640	5,009,908	181,392
Maryland	81,703,188	1,230,662	9,174,168	86,370
Massachusetts	212,394,686	15,973,463	64,532,456	4,135,509
Michigan	333,480,454	2,829,012	66,212,430	3,382,122
Minnesota	115,157,987	2,871,158	11,506,688	786,307
Mississippi	4,439,250	576,982	1,631,934	50,250
Missouri	130,269,597	8,221,787	26,512,196	5,741,924
Montana	4,289,218	45,641	940,096	42,596
Nebraska	14,933,677	2,115,976	1,931,587	511,853
Nevada	4,776,319	2,750	425,969	3,000
New Hampshire	5,726,718	240,452	1,366,881	652,442
New Jersey	208,639,144	6,492,810	73,651,064	11,869,393
New Mexico	2,008,185	23,562	451,948	142,400
New York	2,436,537,437	71,153,856	381,553,106	62,843,341
North Carolina	53,783,978	1,534,354	10,979,470	199,478
North Dakota	1,656,018	133,497	370,966	19,877
Ohio	292,373,906	8,713,897	85,200,564	13,279,340
Oklahoma	43,180,719	1,357,631	19,314,002	1,602,421
Oregon	11,329,070	1,185,468	4,123,592	196,075
Pennsylvania	648,791,102	18,758,286	80,940,972	3,769,151
Rhode Island	20,783,727	2,491,923	9,064,448	267,001
South Carolina	4,019,838	151,917	3,579,238	70,770
South Dakota	2,454,893	156,017	374,033	142,595
Tennessee	28,609,235	11,603,648	6,327,309	1,227,894
Texas	94,470,297	5,931,658	20,976,894	3,116,842
Utah	11,171,120	757,113	3,466,021	137,572
Vermont	3,970,263	54,257	519,574	37,920
Virginia	65,370,287	1,943,805	6,424,468	270,048
Washington	25,966,342	1,194,434	18,060,517	1,551,722
West Virginia	24,298,168	1,784,613	4,168,712	56,379
Wisconsin	82,258,862	5,816,609	14,463,807	1,406,932
Wyoming	2,303,126	73,833	258,108	15,981
Total	6,841,049,900	250,499,351	1,361,191,210	163,681,074

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

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*

PART 1.—ALL RETURNS [a]

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

Distribution	Industrial groups							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures	Rubber products
A. Receipts, taxable income:								
Gross sales	$99,380,626,298	$546,199,149	$2,625,537,600	$57,687,104,549	$12,925,073,086	$6,295,974,221	$1,362,842,067	$1,059,405,491
Profit or loss from sales—								
Returns showing profit	*21,960,842,281*	*214,113,797*	*760,102,028*	*13,423,709,088*	*2,625,598,346*	*973,062,862*	*216,531,033*	*228,426,002*
Returns showing loss	*204,676,202*	*13,864,405*	*15,247,151*	*126,543,719*	*9,307,628*	*46,713,564*	*7,528,243*	*1,372,239*
Profits less losses [1]	*21,756,166,079*	*200,249,392*	*744,854,877*	*13,297,165,369*	*2,616,290,718*	*926,349,298*	*209,002,790*	*227,053,764*
Gross profits from operations other than amounts tabulated as gross sales	25,267,018,959	34,467,981	126,686,472	596,403,620	48,601,021	26,898,587	5,312,506	3,615,155
Interest	4,707,239,265	9,837,579	29,939,361	392,843,593	62,978,348	21,792,893	4,638,879	9,247,389
Rents	2,480,464,441	12,365,372	32,932,271	181,170,974	22,541,115	19,948,028	3,002,362	5,074,716
Profits from sale of real estate, stocks, bonds, and other capital assets	645,816,417	7,179,817	65,791,444	111,680,403	7,926,328	5,736,845	1,461,224	235,117
Miscellaneous receipts	[2] 3,259,662,927	51,121,358	64,998,072	1,383,414,150	69,879,404	36,351,481	9,516,705	10,506,337
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	2,571,230,761	9,668,098	53,580,883	547,660,464	48,812,815	9,812,237	2,310,062	12,228,549
Interest on Federal, State, and municipal bonds	536,260,563	1,062,275	10,100,821	76,154,705	6,885,881	5,842,815	670,138	506,980
C. Total compiled receipts [3]	[2] 138,848,319,631	671,901,629	3,009,566,924	60,976,432,458	13,192,697,998	6,422,357,107,	1,389,753,943	1,100,819,734
D. Statutory deductions:								
Cost of goods sold	77,630,137,087	345,985,241	1,880,692,813	44,391,697,697	10,309,649,997	5,369,644,923	1,153,839,278	832,351,727
Compensation of officers	3,138,845,973	24,059,343	50,856,497	1,095,928,579	137,256,401	181,943,207	32,496,464	9,349,998
Interest paid	4,861,189,910	29,967,772	85,410,756	698,065,342	124,979,052	62,808,451	10,704,474	24,443,883
Taxes paid other than income tax	2,297,292,323	26,330,518	82,089,737	634,832,830	95,128,133	52,641,656	8,559,804	8,801,777
Bad debts	979,500,533	9,123,973	11,277,977	290,591,685	33,373,271	41,079,666	10,059,496	11,625,510
Depreciation	3,986,208,883	35,711,631	194,444,464	1,818,586,802	224,713,270	148,068,933	17,199,678	39,472,147
Depletion	463,015,786	8,393,733	182,665,522	238,224,027	630,003	144,323	20,710	17,866

[a] For corresponding data expressed in percentage of total receipts, see p. 230.

For footnotes see p. 229.

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 1.—ALL RETURNS—Continued

Distribution	Industrial groups—Continued							
				Manufacturing—Continued				
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufacture	Rubber products
D. Statutory deductions—Continued.								
Loss from sale of real estate, stocks, and bonds	$935, 749, 879	$8, 034, 904	$33, 698, 545	$167, 015, 038	$32, 642, 391	$18, 372, 224	$2, 559, 621	$1, 753, 652
Miscellaneous deductions	[2] 39, 897, 670, 077	219, 449, 435	469, 089, 907	9, 900, 011, 690	1, 733, 540, 084	796, 078, 001	176, 768, 173	211, 902, 288
E. Total statutory deductions	[2] 134, 189, 610, 451	707, 056, 550	2, 990, 226, 218	59, 234, 953, 690	12, 691, 912, 602	6, 670, 781, 384	1, 412, 207, 698	1, 139, 718, 848
F. Compiled net profit less net deficit	4, 658, 709, 180	[7] 35, 154, 921	19, 340, 706	1, 741, 478, 768	500, 785, 396	[7] 248, 424, 277	[7] 22, 453, 755	[7] 38, 899, 114
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	3, 107, 491, 324	10, 730, 373	63, 681, 704	623, 815, 169	55, 698, 696	15, 655, 052	2, 980, 200	12, 735, 529
H. Statutory net income less statutory net deficit	1, 551, 217, 856	[7] 45, 885, 294	[7] 44, 340, 998	1, 117, 663, 599	445, 086, 700	[7] 264, 079, 329	[7] 25, 433, 955	[7] 51, 634, 643
I. Net loss for prior year deducted by concerns reporting net income for 1930	157, 880, 249	2, 096, 224	8, 776, 954	50, 377, 227	8, 018, 512	3, 806, 430	551, 962	774, 358
J. Statutory net income (H) less net loss for prior year (I)	1, 393, 337, 607	[7] 47, 981, 518	[7] 53, 117, 952	1, 067, 286, 372	437, 068, 188	[7] 267, 885, 759	[7] 25, 985, 917	[7] 52, 409, 001
K. Total tax	711, 703, 900	4, 041, 076	21, 474, 495	316, 991, 845	67, 084, 446	11, 122, 145	4, 389, 027	1, 336, 464
L. Compiled net profit (F) less total tax (K)	3, 947, 005, 280	[7] 39, 195, 997	[7] 2, 133, 789	1, 424, 486, 923	433, 700, 950	[7] 259, 546, 422	[7] 26, 842, 782	[7] 40, 235, 578
Cash and stock dividends distributed: [4]								
Cash dividends	8, 202, 241, 110	24, 952, 661	302, 641, 370	3, 160, 972, 765	483, 182, 391	140, 643, 280	40, 047, 783	44, 117, 422
Stock dividends	414, 180, 425	3, 242, 682	12, 614, 082	121, 900, 094	9, 261, 216	10, 994, 164	1, 739, 925	612, 211
Total dividends distributed	8, 616, 421, 535	28, 195, 343	315, 255, 452	3, 282, 872, 859	492, 443, 607	151, 637, 444	41, 787, 708	44, 729, 633

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Distribution	Industrial groups—Continued						
	Manufacturing—Continued						
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
A. Receipts, taxable income:							
Gross sales	$1,910,432,396	$1,509,504,160	$2,507,596,801	$10,289,892,878	$1,374,552,901	$16,551,665,137	$1,900,165,411
Profit or loss from sales—							
Returns showing profit	*588,302,459*	*379,934,386*	*787,958,626*	*2,615,600,603*	*426,482,329*	*4,203,471,999*	*578,340,462*
Returns showing loss	*13,636,633*	*1,193,176*	*6,662,639*	*5,165,343*	*5,292,158*	*18,935,847*	*12,736,249*
Profits less losses [1]	*374,665,806*	*378,741,210*	*781,295,987*	*2,610,435,260*	*423,190,171*	*4,184,536,152*	*565,604,213*
Gross profits from operations other than amounts tabulated as gross sales	15,509,049	5,239,215	54,738,173	296,346,731	5,129,746	121,752,990	13,260,447
Interest	16,874,142	25,871,306	11,246,634	78,946,069	7,216,033	136,827,891	17,204,009
Rents	11,145,292	3,631,771	20,768,368	32,795,800	4,248,880	48,004,722	10,009,920
Profits from sale of real estate, stocks, bonds, and other capital assets	6,635,779	1,929,244	2,271,447	64,639,362	1,957,707	16,827,957	2,059,393
Miscellaneous receipts	21,619,644	8,885,437	19,547,643	950,174,845	12,787,342	217,705,903	26,439,409
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	5,361,428	23,726,930	47,259,051	264,387,641	3,963,499	105,110,553	24,687,699
Interest on Federal, State, and municipal bonds	1,697,581	1,702,245	3,815,945	18,701,849	2,189,807	32,106,807	2,034,657
C. Total compiled receipts [3]	1,989,275,311	1,580,490,308	2,667,244,092	11,995,885,175	1,412,045,915	17,230,001,960	1,995,860,945
D. Statutory deductions:							
Cost of goods sold	1,535,766,590	1,130,773,371	1,726,300,393	7,679,457,618	951,363,730	12,367,788,770	1,334,761,300
Compensation of officers	66,546,221	36,635,014	122,823,802	91,615,611	43,091,789	300,813,774	73,356,298
Interest paid	43,066,714	42,459,783	33,747,370	140,116,591	19,606,061	174,185,941	21,947,022
Taxes paid other than income tax	35,485,474	20,367,295	22,823,924	157,080,003	16,155,604	200,712,617	17,076,543
Bad debts	19,369,483	5,316,572	26,405,526	36,156,130	9,004,660	77,831,083	20,370,288
Depreciation	71,475,531	64,243,226	63,104,380	461,013,318	77,934,548	594,145,618	57,216,153
Depletion	40,193,099	2,342,365	71,849	164,751,549	3,034,101	26,504,884	513,278
Loss from sale of real estate, stocks, and bonds	8,878,892	4,476,213	9,017,617	14,493,828	5,364,981	51,699,651	17,755,968
Miscellaneous deductions	278,069,804	211,185,625	490,249,294	2,609,492,813	240,899,778	2,696,457,690	455,368,140
E. Total statutory deductions	2,098,851,808	1,517,799,464	2,494,544,155	11,354,177,461	1,366,455,252	16,490,140,028	1,998,364,990
F. Compiled net profits less net deficit	[7] 109,576,497	62,690,844	172,699,907	641,707,714	45,590,663	739,861,932	[7] 2,504,045
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	7,059,009	25,429,175	51,074,996	283,089,490	6,153,306	137,217,360	26,722,356
H. Statutory net income less statutory net deficit	[7] 116,635,506	37,261,669	121,624,911	358,618,224	39,437,357	602,644,572	[7] 29,226,401

For footnotes see p. 229.

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 1.—ALL RETURNS—Continued

Distribution	Industrial groups—Continued						
	Manufacturing—Continued						
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
I. Net loss for prior year deducted by concerns reporting net income for 1930	$2,024,872	$1,214,143	$2,585,591	$4,277,037	$2,531,454	$21,841,882	$2,750,986
J. Statutory net income (H) less net loss for prior year (I)	[7] 118,660,378	36,047,526	119,039,320	354,341,187	36,905,903	580,802,690	[7] 31,977,387
K. Total tax	3,590,985	8,475,076	19,640,536	62,960,658	10,487,213	116,140,373	11,755,922
L. Compiled net profit (F) less total tax (K)	[7] 113,167,482	54,215,768	153,059,371	578,747,056	35,103,450	623,712,559	[7] 14,259,967
Cash and stock dividends distributed: [4]							
Cash dividends	68,961,896	75,318,621	175,177,975	864,799,704	79,674,006	1,091,878,956	97,170,731
Stock dividends	4,527,700	12,072,471	6,856,280	25,392,206	8,427,292	35,269,560	6,747,069
Total dividends distributed	73,489,596	87,391,092	182,034,255	890,191,910	88,101,298	1,127,148,516	103,917,800

Distribution	Industrial groups—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$2,438,011,683		$36,083,773,317			
Profit or loss from sales—						
Returns showing profit	*440,181,690*		*7,122,735,678*			
Returns showing loss	*5,418,288*		*43,602,639*			
Profits less losses [1]	*434,763,402*		*7,079,133,039*			

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

For footnotes see p. 229.

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 2.—RETURNS SHOWING NET INCOME

Distribution	Industrial groups							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures	Rubber products
A. Receipts, taxable income:								
Gross sales	$64, 521, 811, 577	$286, 327, 469	$1, 397, 614, 779	$38, 434, 977, 226	$8, 558, 758, 416	$2, 597, 729, 850	$722, 204, 742	$537, 783, 067
Profit or loss from sales—								
Returns showing profit	*15, 724, 595, 189*	*154, 450, 447*	*463, 712, 312*	*10, 112, 991, 670*	*2, 171, 654, 865*	*546, 381, 732*	*145, 539, 317*	*110, 082, 664*
Returns showing loss	*6, 540, 116*	*437, 011*	*398, 614*	*1, 844, 174*	*220, 046*	*143, 366*	*178, 276*	
Profits less losses [1]	*15, 718, 055, 073*	*154, 013, 436*	*463, 313, 698*	*10, 111, 147, 496*	*2, 171, 414, 819*	*546, 238, 366*	*145, 361, 041*	*110, 082, 664*
Gross profits from operations other than amounts tabulated as gross sales	17, 519, 998, 857	15, 952, 709	64, 138, 480	467, 832, 488	32, 010, 230	11, 241, 550	1, 050, 963	984, 202
Interest	3, 356, 491, 583	4, 655, 779	16, 566, 040	248, 285, 002	29, 930, 192	8, 247, 794	2, 196, 324	7, 314, 967
Rents	1, 507, 866, 332	5, 925, 870	17, 657, 999	114, 600, 859	13, 102, 581	4, 807, 584	967, 501	2, 880, 963
Profits from sale of real estate, stocks, bonds, and other capital assets	490, 294, 902	4, 362, 468	57, 011, 922	91, 293, 222	6, 662, 125	1, 951, 759	869, 983	136, 464
Miscellaneous receipts	[2] 2, 650, 992, 250	43, 514, 531	29, 418, 806	1, 240, 051, 281	49, 531, 331	15, 335, 600	5, 586, 523	5, 637, 804
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	1, 764, 039, 502	2, 978, 840	28, 820, 203	457, 194, 722	41, 680, 538	3, 088, 062	1, 064, 819	4, 827, 461
Interest on Federal, State, and municipal bonds	349, 442, 358	190, 170	6, 620, 171	63, 072, 108	6, 192, 247	3, 570, 345	407, 733	415, 796
C. Total compiled receipts [3]	[2] 92, 160, 937, 361	363, 907, 836	1, 617, 848, 400	41, 117, 306, 908	8, 737, 867, 660	2, 645, 972, 544	734, 348, 588	559, 980, 724
D. Statutory deductions:								
Cost of goods sold	48, 803, 905, 680	132, 314, 033	934, 271, 081	28, 323, 931, 837	6, 387, 445, 597	2, 051, 491, 484	576, 843, 702	427, 700, 403
Compensation of officers	1, 801, 141, 062	10, 334, 381	25, 398, 736	634, 272, 101	101, 222, 224	82, 354, 147	14, 847, 624	4, 531, 702
Interest paid	2, 852, 174, 822	6, 293, 563	29, 734, 706	324, 174, 456	53, 958, 997	12, 937, 806	2, 633, 235	10, 281, 224
Taxes paid other than income tax	1, 507, 001, 868	13, 622, 272	39, 676, 346	390, 163, 391	70, 846, 160	14, 021, 761	3, 596, 061	4, 065, 468
Bad debts	446, 365, 845	2, 395, 301	3, 994, 441	143, 079, 915	21, 876, 397	13, 775, 435	3, 792, 475	1, 314, 146
Depreciation	2, 622, 845, 724	19, 608, 649	85, 720, 899	1, 153, 904, 333	159, 186, 628	48, 620, 929	7, 863, 905	19, 317, 425
Depletion	243, 940, 819	3, 725, 984	90, 230, 499	127, 552, 325	505, 327	70, 613		

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Loss from sale of real estate, stocks, and bonds	160,373,404	532,059	4,417,582	59,772,897	16,501,000	2,158,395	391,142	150,648
Miscellaneous deductions	[2] 25,180,893,567	131,428,177	174,845,292	6,682,680,753	1,298,213,464	308,273,370	84,217,379	75,134,941
E. Total statutory deductions	[2] 83,618,642,701	320,254,419	1,388,289,582	37,839,532,008	8,109,755,794	2,533,703,940	694,185,523	542,495,957
F. Compiled net profit	8,542,294,570	43,653,417	229,558,818	3,277,774,900	628,111,866	112,268,604	40,163,065	17,484,767
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	2,113,481,860	3,169,010	35,440,374	520,266,830	47,872,785	6,658,407	1,472,552	5,243,257
H. Statutory net income	6,428,812,710	40,484,407	194,118,444	2,757,508,070	580,239,081	105,610,197	38,690,513	12,241,510
I. Net loss for prior year deducted by concerns reporting net income for 1930	157,880,249	2,096,224	8,776,954	50,377,227	8,018,512	3,806,430	551,962	774,358
J. Statutory net income (H) less net loss for prior year (I)	6,270,932,461	38,388,183	185,341,490	2,707,130,843	572,220,569	101,803,767	38,138,551	11,467,152
K. Total tax	711,703,900	4,041,076	21,474,495	316,991,845	67,084,446	11,122,145	4,389,027	1,336,464
L. Compiled net profit (F) less total tax (K)	7,830,590,670	39,612,341	208,084,323	2,960,783,055	561,027,420	101,146,459	35,774,038	16,148,303
Cash and stock dividends distributed: [4]								
Cash dividends	6,841,049,900	18,333,438	207,810,817	2,739,651,196	453,361,948	83,478,965	29,343,881	30,792,930
Stock dividends	250,499,351	2,571,938	4,689,787	94,141,172	8,694,001	6,164,919	1,387,295	525,250
Total dividends distributed	7,091,549,251	20,905,376	212,500,604	2,833,792,368	462,055,949	89,643,884	30,731,176	31,318,180

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 2.—RETURNS SHOWING NET INCOME—Continued

Distribution	Industrial groups—Continued						
	Manufacturing—Continued						
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
A. Receipts, taxable income:							
Gross sales	$697,044,308	$990,720,820	$1,934,208,074	$8,058,690,823	$1,001,188,587	$12,243,079,619	$1,093,568,920
Profit or loss from sales—							
Returns showing profit	*177,974,423*	*282,474,299*	*629,085,236*	*2,045,997,492*	*337,789,865*	*3,273,218,835*	*392,812,942*
Returns showing loss	*152,752*	*1,669*	*283,605*	*377,844*	*45,912*	*354,662*	*86,042*
Profits less losses [1]	*177,821,671*	*282,472,630*	*628,801,631*	*2,045,619,648*	*337,743,953*	*3,272,864,173*	*392,726,900*
Gross profits from operations other than amounts tabulated as gross sales	7,071,611	1,515,805	35,402,862	259,000,508	3,776,509	109,031,996	6,746,252
Interest	5,500,775	4,528,252	9,198,089	57,025,728	5,348,642	108,484,508	10,509,731
Rents	3,260,492	1,887,568	17,362,650	23,811,310	2,533,759	38,430,355	5,556,096
Profits from sale of real estate, stocks, bonds, and other capital assets	2,578,454	1,455,102	1,424,419	60,078,060	1,448,908	13,791,194	896,754
Miscellaneous receipts	6,272,789	6,327,780	14,826,106	924,275,138	9,834,319	185,099,036	17,324,855
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	1,901,197	5,194,908	43,038,959	243,135,701	3,318,562	92,383,515	17,561,000
Interest on Federal, State, and municipal bonds	973,118	1,566,675	3,646,704	17,540,007	1,878,693	25,436,178	1,444,612
C. Total compiled receipts [3]	724,602,744	1,013,196,910	2,059,107,863	9,643,557,275	1,029,327,979	12,815,736,401	1,153,608,220
D. Statutory deductions:							
Cost of goods sold	519,222,637	708,248,190	1,305,406,443	6,013,071,175	663,445,634	8,970,214,450	700,842,122
Compensation of officers	24,845,358	24,580,779	81,886,908	63,012,283	24,352,929	173,816,553	38,821,594
Interest paid	7,811,934	11,431,798	22,970,179	84,755,814	9,236,432	99,943,326	8,213,711
Taxes paid other than income tax	9,774,768	12,279,617	19,340,739	93,318,133	10,763,650	143,300,343	8,856,691
Bad debts	5,516,457	2,697,240	18,012,696	21,140,082	4,955,060	42,885,755	7,114,172
Depreciation	20,388,446	40,003,330	46,462,752	314,147,673	54,761,654	414,883,604	28,267,987
Depletion	12,891,069	1,358,573	22,059	89,653,844	1,947,013	20,989,461	114,366
Loss from sale of real estate, stocks, and bonds	1,647,328	1,406,690	4,853,464	7,789,826	2,274,894	21,213,241	1,386,269
Miscellaneous deductions	83,805,920	130,788,036	337,330,445	2,161,915,474	159,581,939	1,807,650,310	235,769,475
E. Total statutory deductions	685,903,917	932,794,253	1,836,285,685	8,848,804,304	931,319,205	11,694,897,043	1,029,386,387

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

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 2.—RETURNS SHOWING NET INCOME—Continued

Distribution	Industrial groups—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$1,712,766,179		$22,690,125,924			
Profit or loss from sales—						
Returns showing profit	*326,096,566*		*4,667,314,394*			
Returns showing loss	*246,232*		*3,614,085*			
Profits less losses [1]	*525,850,134*		*4,663,700,309*			
Gross profits from operations other than amounts tabulated as gross sales	377,364,024	$11,001,652,615	265,986,064	$2,521,418,585	[5] $2,792,581,794	$13,072,098
Interest	18,017,953	284,091,150	90,390,042	28,253,404	2,665,387,963	844,250
Rents	15,881,496	196,454,165	74,065,541	72,089,791	1,010,859,856	330,755
Profits from sale of real estate, stocks, bonds, and other capital assets	4,734,815	31,422,857	17,412,261	14,360,087	269,401,111	296,159
Miscellaneous receipts	22,293,244	755,621,066	197,548,715	78,354,068	[2] 283,820,494	370,045
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	23,097,971	666,327,511	44,954,332	42,925,508	497,456,377	284,038
Interest on Federal, State, and municipal bonds	2,809,161	26,327,913	6,367,539	1,234,344	242,796,992	23,960
C. Total compiled receipts [3]	2,176,964,843	12,961,897,277	23,386,850,418	2,758,635,787	[2] 7,762,304,587	15,221,305
D. Statutory deductions:						
Cost of goods sold	1,386,918,045		18,026,470,684			
Compensation of officers	99,166,912	68,930,350	467,865,104	133,815,523	360,110,258	1,247,697
Interest paid	25,927,703	1,150,815,084	118,042,638	62,071,204	1,134,838,732	276,736
Taxes paid other than income tax	10,519,205	571,103,738	138,764,658	42,386,015	300,544,755	221,488
Bad debts	9,057,510	26,366,557	114,123,787	12,417,296	134,830,723	100,315
Depreciation	48,881,491	828,212,374	189,438,618	111,168,750	185,739,483	171,127
Depletion	369,394	18,412,334	738,959	38,940	2,871,357	1,027
Loss from sale of real estate, stocks, and bonds	9,428,087	15,861,212	18,389,575	6,596,107	45,347,148	28,737
Miscellaneous deductions	410,241,738	8,255,311,329	3,610,597,447	2,111,754,950	[6] 3,792,953,212	11,080,669
E. Total statutory deductions	2,000,510,085	10,935,012,978	22,684,431,470	2,480,248,785	[6] 5,957,235,668	13,127,796
F. Compiled net profit	176,454,758	2,026,884,299	702,418,948	278,387,002	1,805,068,919	2,093,509

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G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	25, 907, 132	692, 655, 424	51, 321, 871	44, 159, 852	740, 253, 369	307, 998
H. Statutory net income	150, 547, 626	1, 334, 228, 875	651, 097, 077	234, 227, 150	1, 064, 815, 550	1, 785, 511
I. Net loss for prior year deducted by concerns reporting net income for 1930	10, 231, 483	13, 609, 130	20, 292, 437	9, 930, 455	42, 455, 133	111, 206
J. Statutory net income (H) less net loss for prior year (I)	140, 316, 143	1, 320, 619, 745	630, 804, 640	224, 296, 695	1, 022, 360, 417	1, 674, 305
K. Total tax	15, 210, 037	156, 573, 241	64, 165, 780	23, 704, 753	109, 455, 106	87, 567
L. Compiled net profit (F) less total tax (K)	161, 244, 721	1, 870, 311, 058	638, 253, 168	254, 682, 249	1, 695, 613, 813	2, 005, 942
Cash and stock dividends distributed: [4]						
Cash dividends	102, 771, 046	2, 069, 107, 153	462, 757, 925	154, 401, 421	1, 084, 675, 108	1, 541, 796
Stock dividends	6, 514, 345	26, 409, 270	48, 459, 574	5, 358, 514	62, 336, 309	18, 442
Total dividends distributed	109, 285, 391	2, 095, 516, 423	511, 217, 490	159, 759, 935	1, 147, 011, 417	1, 560, 238

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 3.—RETURNS SHOWING NO NET INCOME

Distribution	Industrial groups							
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing				
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures	Rubber products
A. Receipts, taxable income:								
Gross sales	$34,858,814,721	$259,871,680	$1,227,922,821	$19,252,127,323	$4,366,314,670	$3,698,244,371	$640,637,325	$521,622,424
Profit or loss from sales—								
Returns showing profit	*6,236,247,092*	*59,663,350*	*296,359,716*	*3,310,717,418*	*453,963,481*	*426,681,130*	*70,991,716*	*118,348,339*
Returns showing loss	*198,136,086*	*13,427,894*	*14,848,537*	*124,699,545*	*9,087,582*	*46,570,198*	*7,349,967*	*1,372,259*
Profits less losses [1]	*6,038,111,006*	*46,235,956*	*281,511,179*	*3,186,017,873*	*444,875,899*	*380,110,932*	*63,641,749*	*116,971,100*
Gross profits from operations other than amounts tabulated as gross sales	7,747,020,102	18,515,272	62,547,992	128,571,132	16,590,791	15,657,037	4,261,543	2,630,953
Interest	1,350,747,682	5,181,800	13,373,321	144,558,591	33,048,156	13,545,099	2,442,555	1,932,422
Rents	972,598,109	6,439,502	15,274,272	66,570,115	9,438,534	15,140,444	2,034,861	2,193,753
Profits from sale of real estate, stocks, bonds, and other capital assets	155,521,515	2,817,349	8,779,522	20,387,181	1,264,203	3,785,086	591,241	98,653
Miscellaneous receipts	[2] 608,670,677	7,606,827	35,579,266	143,362,869	20,348,073	21,015,881	3,930,182	4,868,533
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	807,191,259	6,689,258	24,760,680	90,465,742	7,132,277	6,724,175	1,245,243	7,401,088
Interest on Federal, State, and municipal bonds	186,818,205	872,105	3,480,650	13,082,597	693,634	2,272,470	262,405	91,184
C. Total compiled receipts [3]	[2] 46,687,382,270	307,993,793	1,391,718,524	19,859,125,550	4,454,830,338	3,776,384,563	655,405,355	540,839,010
D. Statutory deductions:								
Cost of goods sold	28,826,231,407	213,671,208	946,421,732	16,067,765,860	3,922,204,400	3,318,153,439	576,995,576	404,651,324
Compensation of officers	1,337,704,911	13,724,962	25,457,761	461,656,478	36,034,177	99,589,060	17,648,840	4,818,296
Interest paid	2,009,015,088	23,674,209	55,676,050	373,890,886	71,020,055	49,870,645	8,071,239	14,162,659
Taxes paid other than income tax	790,290,455	12,708,246	42,413,391	244,669,439	24,281,973	38,619,895	4,963,743	4,736,309
Bad debts	533,134,688	6,728,672	7,283,536	147,511,770	11,496,874	27,304,231	6,267,021	10,311,364
Depreciation	1,363,363,159	16,102,982	108,723,565	664,682,469	65,526,642	99,448,004	9,335,773	20,154,722
Depletion	219,074,967	4,667,749	92,435,023	110,671,702	124,676	73,710	20,710	17,866

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Loss from sale of real estate, stocks, and bonds	775,376,475	7,502,845	29,280,963	107,242,141	16,141,391	16,213,829	2,168,479	1,603,004
Miscellaneous deductions	[2] 14,716,776,510	88,021,258	294,244,615	3,217,330,937	435,326,620	487,804,631	92,550,794	136,767,347
E. Total statutory deductions	[2] 50,570,967,660	386,802,131	1,601,936,636	21,395,421,682	4,582,156,808	4,137,077,444	718,022,175	597,222,891
F. Compiled net deficit	3,883,585,390	78,808,338	210,218,112	1,536,296,132	127,326,470	360,692,881	62,616,820	56,383,881
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit	994,009,464	7,561,363	28,241,330	103,548,339	7,825,911	8,996,645	1,507,648	7,492,272
H. Statutory deficit	4,877,594,854	86,369,701	238,459,442	1,639,844,471	135,152,381	369,689,526	64,124,468	63,876,153
Cash and stock dividends distributed: [4]								
Cash dividends	1,361,191,210	6,619,223	94,830,553	421,321,569	29,820,443	57,164,315	10,703,902	13,324,492
Stock dividends	163,681,074	670,744	7,924,295	27,758,922	567,215	4,829,245	352,630	86,961
Total dividends distributed	1,524,872,284	7,289,967	102,754,848	449,080,491	30,387,658	61,993,560	11,056,532	13,411,453

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 3.—RETURNS SHOWING NO NET INCOME—Continued

Distribution	Industrial groups—Continued						
	Manufacturing—Continued						
	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products	Manufacturing not elsewhere classified
A. Receipts, taxable income:							
Gross sales	$1,213,388,088	$518,783,340	$573,388,727	$2,231,202,055	$373,364,314	$4,308,585,518	$806,596,491
Profit or loss from sales—							
Returns showing profit	*210,328,016*	*97,460,087*	*158,873,390*	*569,603,111*	*88,692,464*	*930,253,164*	*185,527,520*
Returns showing loss	*13,483,881*	*1,191,507*	*6,379,054*	*4,787,499*	*3,246,246*	*18,581,185*	*12,650,207*
Profits less losses [1]	*196,844,135*	*96,268,580*	*152,494,356*	*564,815,612*	*85,446,218*	*911,671,979*	*172,877,313*
Gross profits from operations other than amounts tabulated as gross sales	8,437,438	3,723,410	19,335,311	37,346,223	1,353,237	12,720,994	6,514,195
Interest	11,373,367	21,343,054	2,048,545	21,920,341	1,867,391	28,343,383	6,694,278
Rents	7,884,800	1,744,203	3,405,718	8,984,490	1,715,121	9,574,367	4,453,824
Profits from sale of real estate, stocks, bonds, and other capital assets	4,057,325	474,142	847,028	4,561,302	508,799	3,036,763	1,162,639
Miscellaneous receipts	15,346,855	2,557,657	4,721,537	25,899,707	2,953,023	32,606,867	9,114,554
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	3,460,231	18,532,022	4,220,092	21,251,940	644,937	12,727,038	7,126,699
Interest on Federal, State, and municipal bonds	724,463	135,570	169,241	1,161,842	311,114	6,670,629	590,045
C. Total compiled receipts [3]	1,264,672,567	567,293,398	608,136,199	2,352,327,900	382,717,936	4,414,265,559	842,252,725
D. Statutory deductions:							
Cost of goods sold	1,016,543,953	422,525,181	420,893,950	1,666,386,443	287,918,096	3,397,574,320	633,919,178
Compensation of officers	41,700,863	12,054,235	40,936,894	28,603,328	18,738,860	126,997,221	34,534,704
Interest paid	35,254,780	31,027,985	10,777,191	55,360,777	10,369,629	74,242,615	13,733,311
Taxes paid other than income tax	25,710,706	8,087,678	3,483,185	63,761,870	5,391,954	57,412,274	8,219,852
Bad debts	13,853,026	2,619,332	8,392,830	15,016,048	4,049,600	34,945,328	13,256,116
Depreciation	51,087,085	24,239,896	16,641,628	146,865,645	23,172,894	179,262,014	28,948,166
Depletion	27,302,030	983,792	49,790	75,097,705	1,087,088	5,515,423	398,912
Loss from sale of real estate, stocks, and bonds	7,231,564	3,069,523	4,164,153	6,704,002	3,090,087	30,486,410	16,369,699
Miscellaneous deductions	194,263,884	80,397,589	152,918,849	447,577,339	81,317,839	888,807,380	219,598,665
E. Total statutory deductions	1,412,947,891	585,005,211	658,258,470	2,505,373,157	435,136,047	4,795,242,985	968,978,603

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

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TABLE 14.—*Corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax*—Continued

PART 3.—RETURNS SHOWING NO NET INCOME—Continued

Distribution	Industrial groups—Continued					
	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:						
Gross sales	$725,245,504		$13,393,647,393			
Profit or loss from sales—						
Returns showing profit	*114,085,324*		*2,455,421,284*			
Returns showing loss	*5,172,056*		*39,988,654*			
Profits less losses [1]	*108,913,268*		*2,415,432,730*			
Gross profits from operations other than amounts tabulated as gross sales	115,715,041	$2,814,147,075	154,840,729	$1,265,648,963	[4] $3,172,008,493	$15,025,405
Interest	5,282,750	56,259,875	52,011,283	7,751,381	1,065,797,466	531,215
Rents	8,076,691	33,856,726	80,386,324	84,511,056	676,973,158	510,265
Profits from sale of real estate, stocks, bonds, and other capital assets	2,306,062	7,326,536	7,034,103	9,494,129	97,293,575	83,058
Miscellaneous receipts	9,012,778	74,519,561	121,287,358	29,819,651	[2] 186,819,238	663,129
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations	2,333,535	73,902,986	19,033,445	10,240,613	578,804,775	960,225
Interest on Federal, State, and municipal bonds	1,295,831	4,673,566	11,986,762	642,070	150,663,100	121,524
C. Total compiled receipts [3]	869,268,192	3,064,686,325	13,840,227,397	1,408,107,863	[2] 5,928,359,805	17,894,821
D. Statutory deductions:						
Cost of goods sold	616,333,527		10,982,039,080			
Compensation of officers	59,233,971	35,345,110	420,453,820	82,046,726	238,291,050	1,495,033
Interest paid	15,706,901	382,611,084	139,863,570	76,799,679	939,647,145	1,145,564
Taxes paid other than income tax	6,405,268	122,916,033	84,984,956	38,534,381	237,086,614	572,127
Bad debts	11,591,187	8,377,808	141,387,275	14,810,399	194,685,804	758,237
Depreciation	26,737,565	194,315,899	119,265,842	82,191,622	150,716,234	626,981
Depletion	107,065	8,250,589	1,301,219	117,585	1,524,009	26
Loss from sale of real estate, stocks, and bonds	7,303,462	33,931,528	35,129,194	14,808,246	537,814,464	2,363,632
Miscellaneous deductions	204,707,813	2,533,890,157	2,623,476,764	1,267,146,129	[5] 4,465,803,909	22,154,928
E. Total statutory deductions	948,126,759	3,319,638,208	14,547,901,720	1,576,454,767	[6] 6,765,569,229	29,116,528

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

[1] "Gross sales" less "cost of goods sold" (shown under statutory deductions).
[2] See p. 239 for revised figures for 1928.
[3] Includes net profits from the sale of real estate, stocks, bonds, etc., and other capital assets, but not gross receipts from these items. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.
[4] Excludes cash dividends and stock dividends on capital stock of life insurance companies.
[5] Includes for a limited number of returns the cost of securities purchased for customers.
[6] Includes special nonexpense deductions of life insurance companies. (See p. 20.)
[7] Deficit.

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

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

Distribution	Industrial groups								
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.
A. Receipts, taxable income:									
Gross sales	71.57	81.29	87.24	94.61	80.03		96.93		
Profit or loss from sales—									
Returns showing profit	*15.82*	*31.87*	*25.26*	*22.01*	*14.45*		*19.13*		
Returns showing loss	*.15*	*2.06*	*.51*	*.21*	*.18*		*.12*		
Profits less losses [1]	*15.67*	*29.81*	*24.75*	*21.80*	*14.27*		*19.01*		
Gross profit from operations other than amounts tabulated as gross sales	18.20	5.13	4.21	.98	16.19	86.21	1.13	90.89	[6] 43.57
Interest	3.39	1.46	.99	.64	.76	2.12	.38	.86	27.25
Rents	1.79	1.84	1.09	.30	.79	1.44	.41	3.76	12.33
Profit from sale of real estate, stocks, bonds, and other capital assets	.46	1.07	2.19	.18	.23	.24	.07	.57	2.68
Miscellaneous receipts	2.35	7.61	2.16	2.27	1.03	5.18	.86	2.59	3.44
B. Receipts, tax-exempt income:									
Dividends on capital stock of domestic corporations	1.85	1.44	1.78	.90	.84	4.62	.17	1.28	7.86
Interest on Federal, State, and municipal bonds	.39	.16	.34	.12	.13	.19	.05	.05	2.87
C. Total compiled receipts [3]	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Statutory deductions:									
Cost of goods sold	55.91	51.49	62.49	72.80	65.76		77.92		
Compensation of officers	2.26	3.58	1.69	1.80	5.20	.65	2.39	5.18	4.37
Interest paid	3.50	4.46	2.84	1.14	1.37	9.56	.69	3.33	15.15
Taxes paid other than income tax	1.65	3.92	2.73	1.04	.55	4.33	.60	1.94	3.93
Bad debts	.71	1.36	.37	.48	.68	.22	.69	.65	2.41
Depreciation	2.87	5.31	6.46	2.98	2.48	6.38	.83	4.64	2.46
Depletion	.33	1.25	6.07	.39	.02	.17	.01	.01	.03
Loss from sale of real estate, stocks, and bonds	.67	1.20	1.12	.27	.55	.31	.14	.52	4.26
Miscellaneous deductions	28.74	32.66	15.59	16.24	20.19	67.32	16.75	81.09	[6] 60.32
E. Total statutory deductions	96.64	105.23	99.36	97.14	96.80	88.94	100.02	97.36	[6] 92.93
F. Compiled net profit less net deficit	3.36	[7] 5.23	.64	2.86	3.20	11.06	[7] .02	2.64	7.07

For footnotes see p. 229.

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

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

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income [1]	Net income	Net loss for prior year	Income tax	Number	Gross income [1]	Deficit	
	Agriculture and related industries:										
1	Farming—Cotton, grain, stock; horticulture and all other farming; lessors	9,618	3,024	$309,365,295	$34,088,142	$1,758,439	$3,389,271	5,753	$241,153,227	$73,929,678	841
2	Related industries—Forestry, fishing, ice harvesting, and other related industries; holders and lessors	1,343	451	54,352,371	6,396,265	337,785	651,805	678	65,968,461	12,440,023	214
	Total agriculture and related industries	10,961	3,475	363,717,666	40,484,407	2,096,224	4,041,076	6,431	307,121,688	86,369,701	1,055
	Mining and quarrying:										
3	Metal mining—Iron, copper, lead, zinc, gold, silver, quicksilver	1,017	171	349,913,068	27,044,509	341,331	3,187,459	585	411,718,545	47,998,420	261
	Coal—										
4	Anthracite [2]	115	39	212,003,815	11,291,902	666,519	1,269,900	70	103,474,466	3,182,625	6
5	Bituminous,[2] lignite, and peat	2,356	781	428,320,041	25,077,232	1,868,829	2,637,057	1,458	446,462,941	67,148,274	117
6	Oil and gas	4,176	1,473	266,825,266	70,276,696	3,873,661	7,723,934	2,246	310,806,740	79,739,007	457
7	Other minerals—Asbestos, clay, granite, precious and semiprecious stones, salt, etc	2,088	910	301,082,326	39,163,973	1,190,649	4,395,997	1,052	97,201,410	16,999,267	126
8	Mining and quarrying n. e. c.,[3] lessors and holders	7,883	1,326	53,083,713	21,264,132	835,965	2,260,148	2,122	18,573,772	23,391,849	4,435
	Total mining and quarrying	17,635	4,700	1,611,228,229	194,118,444	8,776,954	21,474,495	7,533	1,388,237,874	238,459,442	5,402
	Manufacturing:										
	Food products, beverages, and tobacco—										
9	Bakery and confectionery products	3,483	1,869	1,240,901,291	107,895,048	1,535,546	12,418,640	1,501	283,032,557	20,092,649	113
10	Canned products—Fish, fruit, vegetables, poultry, etc	1,855	858	573,201,926	38,093,406	787,708	4,305,545	885	188,890,717	20,731,846	112
11	Mill products—Bran, flour, feed, etc	1,291	532	615,693,878	17,125,492	494,998	1,890,989	693	387,011,011	12,305,331	66
12	Packing-house products—Fresh meats; ham, lard, bacon; meat canning, by-products, etc	755	440	2,084,206,466	29,291,916	1,350,039	3,245,186	298	2,770,626,831	11,688,817	17

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

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income [1]	Net income	Net loss for prior year	Income tax	Number	Gross income [1]	Deficit	
	Manufacturing—Continued.										
	Food products, beverages, and tobacco—Continued.										
13	Sugar—Beet, cane, maple, and products	209	77	$536,639,434	$37,193,133	$246,790	$4,423,678	115	$262,121,764	$28,331,249	17
14	Beverages—Soft drinks, cereal beverages, mineral water; wines; distilling	2,329	1,190	287,398,145	46,556,846	1,330,113	5,193,538	1,016	90,811,691	11,019,963	123
15	Tobacco, cigarettes, cigars, snuff, etc	405	195	1,094,278,282	143,788,111	79,106	17,215,935	197	76,798,544	6,654,513	13
16	Other food products—Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc.; food products n. e. c.[3]	4,925	2,931	2,299,355,991	160,295,129	2,194,212	18,390,935	1,820	394,843,589	24,328,013	174
	Total food products, beverages, and tobacco	15,252	8,092	8,731,675,413	580,239,081	8,018,512	67,084,446	6,525	4,454,136,704	135,152,381	635
	Textiles and their products, including fur—										
17	Cotton goods—Dress goods, plain cloth, etc.; napping and dyeing	898	200	230,619,571	9,593,162	129,276	1,094,093	686	782,780,759	101,100,023	12
18	Woolen and worsted goods—Wool yarn, dress goods; wool pulling, etc	572	168	113,953,971	5,148,527	447,712	534,391	380	346,952,147	40,475,176	24
19	Silk and rayon goods—Silk fabrics; spinning, etc	807	308	272,464,145	21,263,873	702,137	2,409,086	472	448,949,350	50,864,871	27
20	Carpets, floor coverings, tapestries, etc	165	45	18,705,990	1,031,447	47,747	111,711	114	128,296,097	16,076,227	6
21	Textiles n. e. c.,[3] cord, felt, fur, hospital and surgical supplies, linen, other textiles, etc	3,756	1,528	555,271,823	28,895,991	1,262,127	3,024,002	2,177	650,653,442	68,020,850	51
22	Clothing—Custom-made, factory-made, coats, underwear, millinery, and clothing n. e. c.[3]	7,204	2,917	1,112,055,377	26,917,323	998,767	2,549,888	4,178	1,059,254,255	64,074,650	109
23	Knit goods—Sweaters, hosiery, etc	1,290	512	339,331,322	12,759,874	218,664	1,398,974	746	357,226,043	29,077,729	32
	Total textiles and their products	14,692	5,678	2,642,402,199	105,610,197	3,806,430	11,122,145	8,753	3,774,112,093	369,689,526	261

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

For footnotes see p. 237.

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

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income [1]	Net income	Net loss for prior year	Income tax	Number	Gross income [1]	Deficit	
	Manufacturing—Continued.										
	Metal and its products—Continued.										
44	Miscellaneous machinery—Building, construction, gas, and mining machinery and equipment	3,023	1,238	$961,084,519	$79,637,756	$1,202,037	$9,192,044	1,634	$476,072,334	$55,418,269	151
45	Household machinery and equipment, etc	1,140	405	397,386,278	44,182,735	1,057,044	5,103,889	701	188,645,592	19,899,964	34
46	Office equipment, etc	374	155	280,416,956	37,516,506	99,357	4,466,297	203	95,582,203	5,996,252	16
47	Metal building material and supplies	1,652	590	392,971,849	28,600,429	495,523	3,265,647	1,014	351,039,426	29,000,093	48
48	Hardware, tools, etc	2,387	941	589,559,631	57,422,628	400,707	6,661,169	1,355	386,996,851	35,749,552	91
49	Precious-metal products and processes; jewelry, etc	931	333	148,245,736	7,402,871	233,666	797,794	587	140,791,548	16,826,377	11
50	Other metals, products, and processes; combinations of foundry and machine shop	4,123	1,587	1,179,909,696	83,861,901	574,868	9,673,242	2,434	561,539,639	41,671,020	102
	Total metal and its products	20,831	8,188	12,790,300,223	1,003,019,665	21,841,882	116,149,373	11,904	4,407,594,930	400,375,093	739
	Manufacturing not elsewhere classified—										
51	Radios, complete or parts	313	100	125,797,021	12,786,854	446,021	1,459,146	186	125,559,663	25,396,410	27
52	Musical instruments, optical goods, canoes, etc	7,295	2,786	982,883,953	88,065,113	2,245,495	9,785,662	3,969	681,262,076	90,178,187	540
53	Airplanes, airships, seaplanes, etc	193	32	43,482,634	4,364,254	59,470	511,114	125	34,840,941	18,868,025	36
	Total manufacturing not elsewhere classified	7,801	2,918	1,152,163,608	105,216,221	2,750,986	11,755,922	4,280	841,662,680	134,442,622	603
	Grand total manufacturing	95,098	40,641	41,054,234,800	2,757,508,070	50,377,227	316,991,845	50,863	19,846,042,953	1,639,844,471	3,594
	Construction:										
54	Building and construction above ground—Installing machinery, moving, wrecking, razing, etc	13,349	5,673	991,483,222	47,010,922	3,639,873	4,198,252	6,848	486,419,585	43,024,604	828

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55	Other construction underground and on surface—Bridge building, water-front construction, related industries, etc.	6,404	3,072	1,104,750,111	96,361,892	6,338,448	10,208,263	2,692	314,540,206	33,568,153	640
56	Shipbuilding and repairing	282	126	77,922,349	7,174,812	253,162	803,522	134	67,012,570	5,895,176	22
	Total construction	20,035	8,871	2,174,135,682	150,547,626	10,231,483	15,210,037	9,674	867,972,361	82,487,933	1,490
	Transportation and other public utilities:										
	Transportation and related activities—										
57	Steam railroads	591	228	4,981,686,864	342,870,555	756,094	41,024,953	326	1,079,109,958	88,818,870	37
58	Electric railways; Pullman cars; refrigerator, stock, poultry, and fruit cars; lessors	875	429	701,677,047	124,084,959	339,051	14,788,930	309	293,626,276	21,022,894	137
59	Water transportation and related activities—Ocean and fresh-water lines, canals, docking, drawbridge operating, lighterage, salvaging, piloting, wharfing; lessors	1,825	937	274,433,995	35,283,498	376,816	4,017,743	739	162,234,296	25,143,965	149
60	Aerial transportation	736	150	13,238,847	2,218,804	631,540	177,255	477	37,056,034	21,370,667	109
61	Autobus lines, taxicabs, and sightseeing companies	2,290	915	112,766,523	7,330,640	533,309	659,255	1,237	135,131,776	13,445,113	138
62	Cartage and storage; food storage; packing and shipping; local transportation and related industries, n. e. c.[3]	8,739	4,450	390,109,255	42,917,337	1,725,301	4,128,016	3,808	457,016,304	22,870,128	481
	Total transportation and related activities	15,056	7,109	6,473,912,531	554,705,793	4,362,111	64,796,152	6,896	2,164,174,644	192,671,637	1,051
	Other public utilities—										
63	Electric light and power companies, and combined electric light and gas companies	1,162	679	2,308,203,637	355,604,658	5,123,633	41,971,281	291	515,262,968	69,151,182	192
64	Gas companies, artificial and natural	535	278	558,938,818	69,061,257	985,201	8,132,798	211	108,777,501	20,486,363	46
65	Telephone and telegraph companies	3,768	2,321	2,645,816,542	238,992,971	161,069	28,410,603	1,125	32,650,785	5,458,920	322
66	Radio-broadcasting companies	327	167	22,366,260	2,762,854	187,014	274,985	137	126,890,963	8,914,505	23
67	Water companies	1,481	930	96,197,333	22,631,282	94,672	2,549,613	385	9,372,363	16,363,645	166
68	All other public utilities—Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc.	1,333	625	830,134,243	90,470,060	2,695,430	10,437,809	477	102,883,535	20,482,183	231
	Total other public utilities	8,606	5,000	6,461,656,833	779,523,082	9,247,019	91,777,089	2,626	895,838,115	140,856,798	980
	Total transportation and other public utilities	23,662	12,109	12,935,569,364	1,334,228,875	13,609,130	156,573,241	9,522	3,060,012,759	333,528,435	2,031
	Trade:										
69	Wholesale	23,783	11,220	7,825,870,556	171,128,864	6,457,999	17,367,314	12,096	4,890,212,048	221,136,490	467
70	Retail	81,304	34,515	10,932,177,442	340,316,392	7,611,878	33,567,284	44,729	6,183,967,668	358,508,015	2,060
71	Wholesale and retail	10,323	5,333	2,632,998,167	74,800,902	2,087,472	7,555,104	4,890	1,541,854,771	75,828,263	100
72	Commission	7,160	3,162	1,124,903,200	34,328,868	1,395,290	3,366,279	3,730	679,839,276	39,076,535	208

For footnotes see p. 237.

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

Serial No.	Industrial groups	Total number of returns	Returns showing net income					Returns showing no net income			Number of returns showing no income data—Inactive corporations
			Number	Gross income [1]	Net income	Net loss for prior year	Income tax	Number	Gross income [1]	Deficit	
	Trade—Continued.										
73	All other trade—Auto wreckers, film exchanges, pneumatic tubes, trading stamps, garages for storage, repair service, etc	12,259	5,511	$814,533,514	$30,522,051	$2,739,798	$2,309,799	6,301	$532,366,872	$44,145,227	447
	Total trade	134,769	59,741	23,380,482,879	651,097,077	20,292,437	64,165,780	71,746	13,828,240,635	738,694,530	3,282
	Service:										
74	Domestic service—Laundries, hotels, restaurants, etc	14,038	6,298	1,031,415,277	58,268,406	2,406,583	5,594,487	7,181	774,373,197	86,837,564	559
	Amusements—										
75	Theaters, legitimate, vaudeville, etc	778	239	28,898,582	3,679,774	485,780	330,597	403	38,692,823	8,236,491	136
76	Motion-picture producers	246	84	357,137,535	31,835,071	871,486	3,689,832	124	53,562,769	8,447,111	38
77	Motion-picture theaters	2,387	1,295	394,681,561	43,133,350	2,217,685	4,612,931	1,025	118,423,097	13,390,035	67
78	Other amusements—Circuses, golf links, race tracks, pleasure resorts, etc	5,144	1,967	95,116,384	10,379,354	749,114	876,670	2,564	79,947,662	16,808,964	613
	Total amusements	8,555	3,585	875,834,062	89,027,549	4,324,065	9,510,030	4,116	290,626,351	46,882,601	854
79	Professional service—Curative, educational, engineering, legal, etc	7,620	3,192	205,059,503	25,498,792	1,175,127	2,401,442	3,456	118,979,922	20,635,552	972
80	Business service—Detective bureaus, trade shows, mimeographing, publishing directories, advertising, etc	6,015	2,803	530,921,400	49,815,672	1,598,936	5,317,518	2,684	161,900,321	15,927,336	528
81	Other service n. e. c.[3]—Auto camps, cemeteries, board of trade, newspaper syndicates, photographers; concessionaires of amusements, cloakrooms, etc	5,836	2,863	114,171,201	11,616,731	425,744	881,276	2,035	61,586,002	8,946,534	938
	Total service	42,064	18,741	2,757,401,443	234,227,150	9,930,455	23,704,753	19,472	1,407,465,793	179,229,587	3,851

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	Finance:										
	Banking and related industries—										
82	National banks	7,493	4,246	[4] 659,590,639	87,132,196	1,575,124	9,207,072	2,943	421,922,015	49,874,594	304
83	State and private banks, savings banks, loan and trust companies	17,846	10,423	1,291,767,164	175,743,784	1,690,248	18,576,579	5,656	436,975,197	82,781,081	1,767
84	Joint stock land banks	32	2	422,930	53,717			27	4,050,279	8,815,610	3
85	Stock and bond brokers, investment brokers, investment bankers, and investment trusts	4,814	1,383	1,027,767,132	65,438,019	4,696,722	7,110,770	3,173	2,122,364,763	506,981,879	258
86	Real estate and realty holding companies—Realty development, holding, or leasing; realty trust, etc	90,314	39,653	1,314,172,282	261,762,169	21,966,515	22,052,602	40,162	942,762,272	358,246,794	10,499
	Total banking and related industries	120,499	55,707	[4] 4,293,720,147	590,129,885	29,928,609	56,947,023	51,961	3,928,074,526	1,006,699,958	12,831
	Insurance companies—										
87	Life insurance—Mutual or stock companies	649	368	790,058,000	107,527,462	551	12,843,266	228	142,649,593	13,264,407	53
88	Other insurance—Accident, casualty, fire, marine, title, etc	1,724	840	1,194,574,339	92,016,424	3,690,567	10,469,054	750	708,544,539	165,099,355	134
	Total insurance companies	2,373	1,208	1,984,632,339	199,543,886	3,691,118	23,312,320	978	851,194,132	178,363,762	187
	Other finance—										
89	Loan companies—Building and loan associations; mortgage, note, or pawn brokers; insurance agents, promoters, stock syndicates, foreign exchange, and finance n. e. c.[3]	30,310	15,187	1,241,155,109	275,141,779	8,835,406	29,195,763	11,538	[4] 998,428,047	381,613,579	3,585
	Total finance	153,182	72,102	[4] 7,519,507,595	1,064,815,550	42,455,133	109,455,106	64,477	[4] 5,777,696,705	1,566,677,299	16,603
90	Nature of business not given	21,330	1,040	15,197,345	1,785,511	111,206	87,567	1,898	17,773,297	12,303,456	18,392
	Grand total	518,736	221,420	[4] 91,811,495,003	6,428,812,710	157,880,249	714,703,960	241,616	[4] 46,500,564,065	4,877,594,854	55,700

[1] Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.
[2] See p. 238 for revised figures for 1929.
[3] N. e. c., not elsewhere classified.
[4] See p. 239 for revised figures for 1928.

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

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

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

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

[1] Gross income corresponds to total income as reported on face of the return, plus the cost of goods sold.
[2] Includes also concerns engaged in washing or dredging anthracite coal whether or not such activities are engaged in solely or in connection with mining.

REVISED ITEMS FOR STATISTICS OF INCOME FOR 1928 FOR CORPORATION RETURNS

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

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

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

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

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REVISED ITEMS FOR STATISTICS OF INCOMES FOR 1928 FOR CORPORATION RETURNS—Continued

TABLE 14.—*Miscellaneous receipts, total compiled receipts, miscellaneous deductions, and total statutory deductions for "Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.," and all returns*

PART 1.—ALL RETURNS

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

PART 2.—RETURNS SHOWING NET INCOME

Aggregate:				
Original figures	$22, 057, 002, 294	$129, 777, 417, 563	$34, 503, 588, 814	$117, 076, 573, 963
Revised figures	20, 137, 092, 072	127, 857, 507, 341	32, 583, 678, 592	115, 156, 663, 741
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.:				
Original figures	7, 130, 508, 661	14, 755, 413, 571	9, 464, 440, 821	11, 999, 982, 086
Revised figures	5, 210, 598, 439	12, 835, 503, 349	7, 544, 530, 599	10, 080, 071, 864

PART 3.—RETURNS SHOWING NO NET INCOME

Aggregate:				
Original figures	$6, 035, 461, 392	$23, 070, 948, 404	$10, 442, 803, 698	$30, 035, 046, 273
Revised figures	3, 481, 978, 258	25, 517, 465, 270	7, 889, 320, 564	27, 481, 563, 139
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.:				
Original figures	3, 744, 398, 314	5, 323, 682, 632	4, 505, 325, 744	5, 621, 061, 321
Revised figures	1, 190, 915, 180	2, 770, 199, 498	1, 951, 842, 616	3, 067, 578, 187

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

Serial No.	Industrial groups	Gross income			
		Returns showing net income		Returns showing no net income	
		Original figures	Revised figures	Original figures	Revised figures
	Finance:				
	Banking and related industries—				
82	National banks	$3, 160, 301, 473	$1, 240, 391, 251		
	Total banking and related industries	10, 856, 136, 560	8, 936, 226, 338		
	Other finance—				
90	Loan companies—Building and loan associations; mortgage, note, or pawnbrokers; insurance agents, promoters, stock syndicates, foreign exchange, and finance n. e. c.[2]			$2, 974, 244, 734	$420, 761, 600
	Total finance	14, 476, 370, 262	12, 556, 460, 040	5, 231, 321, 782	2, 677, 838, 648
	Grand total	129, 289, 435, 251	127, 369, 525, 029	27, 965, 472, 580	25, 411, 989, 446

[1] For text explaining revision see p. 25.

[2] N. e. c., not elsewhere classified.

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

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

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	76	26	$138,500	$12,599	41	$293,947	9
Alaska	10	5	10,277	120	3	15,324	2
Arizona	147	34	123,408	6,344	93	1,596,853	20
Arkansas	85	18	177,208	17,479	59	791,722	8
California	1,342	421	7,235,409	762,468	855	18,271,318	66
Colorado	368	130	299,522	13,848	202	2,397,093	36
Connecticut	132	53	465,325	33,961	73	2,304,872	6
Delaware	42	17	181,585	18,226	20	419,053	5
District of Columbia	10	3	7,753	277	5	60,161	2
Florida	577	192	1,030,885	61,570	309	3,632,895	76
Georgia	183	53	92,302	654	117	899,518	13
Hawaii	51	16	862,874	94,356	34	966,338	1
Idaho	181	53	93,122	151	112	1,477,183	16
Illinois	286	96	459,684	22,540	159	1,774,507	31
Indiana	179	71	483,028	45,615	97	379,685	11
Iowa	178	80	524,161	50,336	74	913,437	24
Kansas	73	35	221,733	19,832	32	472,293	6
Kentucky	62	20	45,415	1,634	35	392,883	7
Louisiana	303	91	482,016	34,841	188	2,396,030	24
Maine	125	43	500,095	39,404	70	737,168	12
Maryland	73	17	113,573	8,167	49	325,881	7
Massachusetts	308	123	15,602,777	1,844,746	173	1,663,227	12
Michigan	304	100	724,779	69,230	172	1,621,368	32
Minnesota	309	103	463,484	40,781	158	1,607,632	48
Mississippi	75	15	123,605	13,459	52	1,733,702	8
Missouri	219	71	586,552	56,375	124	890,741	24
Montana	413	87	157,950	5,585	280	2,916,692	46
Nebraska	132	59	188,897	10,169	66	1,245,230	7
Nevada	73	21	42,297	1,024	49	1,455,563	3
New Hampshire	36	13	19,096	----------	20	233,880	3
New Jersey	239	92	338,713	19,315	136	943,762	11
New Mexico	96	29	158,682	11,746	60	800,109	7
New York	594	169	1,142,298	91,248	378	8,929,561	47
North Carolina	89	16	46,775	186	62	238,530	11
North Dakota	124	25	32,763	1,794	78	329,350	21
Ohio	304	117	595,112	46,194	172	1,802,500	15
Oklahoma	59	17	31,299	----------	36	483,120	6
Oregon	412	107	846,724	79,280	239	3,485,807	66
Pennsylvania	243	70	1,210,481	132,499	155	2,762,959	18
Rhode Island	22	7	37,219	2,290	12	109,835	3
South Carolina	89	27	176,981	11,567	52	235,513	10
South Dakota	90	32	35,749	130	50	358,942	8
Tennessee	83	20	47,925	4,072	57	464,202	6
Texas	393	144	1,232,009	98,107	216	2,776,038	33
Utah	185	75	253,048	10,675	90	799,052	20
Vermont	33	12	33,217	1,449	20	63,241	1
Virginia	144	34	68,766	2,511	98	533,754	12
Washington	590	163	1,452,166	136,635	325	3,944,763	102
West Virginia	84	25	106,519	7,596	48	402,704	11
Wisconsin	458	115	754,324	71,224	276	1,524,072	67
Wyoming	278	113	426,325	26,767	150	1,504,691	15
Total	10,961	3,475	40,484,407	4,041,076	6,431	86,369,701	1,055
Summary for preceding years: [1]							
1929	10,615	4,407	72,800,723	6,783,059	5,023	53,543,368	1,185
1928	10,265	4,504	80,476,480	8,216,675	4,679	50,092,052	1,082
1927	9,905	4,445	78,577,174	9,053,541	4,460	61,893,204	1,000
1926	10,688	4,698	70,811,571	8,175,458	5,990	55,665,126	----------
1925	9,904	4,662	76,861,952	8,604,382	5,242	59,214,951	----------
1924	9,758	4,530	64,229,810	6,732,877	5,228	62,497,807	----------
1923	9,360	3,914	92,201,206	9,790,743	5,446	49,930,333	----------
1922	9,092	4,000	62,900,621	6,622,011	5,092	56,091,157	----------
1921	8,724	3,146	40,718,192	6,001,962	5,578	88,562,898	----------
1920	9,186	3,874	71,480,276	17,170,264	5,312	66,139,680	----------

For footnotes see p. 259.

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

MINING AND QUARRYING

State and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	145	46	$726,723	$74,877	75	$1,273,216	24
Alaska	27	4	58,242	6,542	7	57,088	16
Arizona	340	12	28,344	1,032	75	1,037,857	253
Arkansas	128	56	465,448	45,204	65	473,725	7
California	1,712	414	33,673,033	3,880,827	800	23,890,068	498
Colorado	996	168	3,853,005	428,618	346	4,514,288	482
Connecticut	34	14	520,527	59,596	18	180,770	2
Delaware	54	13	1,399,125	164,798	26	1,721,862	15
District of Columbia	25	4	503,204	50,379	10	105,057	11
Florida	61	12	81,581	4,380	32	797,397	17
Georgia	49	17	94,749	3,582	23	457,367	9
Hawaii	6	1	(2)		4	11,325	1
Idaho	657	35	639,265	72,098	74	1,410,386	548
Illinois	494	158	10,061,569	1,138,143	268	7,152,679	68
Indiana	284	98	1,770,969	178,698	139	2,272,666	47
Iowa	163	58	413,493	35,722	62	534,422	43
Kansas	324	134	1,166,312	107,196	157	1,931,525	33
Kentucky	505	191	2,251,561	228,451	221	3,765,796	93
Louisiana	225	112	925,490	77,849	82	862,397	31
Maine	49	12	154,509	14,324	23	1,698,321	14
Maryland	96	33	3,781,848	443,275	50	2,000,865	13
Massachusetts	233	52	3,770,232	441,071	123	5,718,377	58
Michigan	297	81	712,194	69,294	140	4,615,272	76
Minnesota	299	102	3,585,737	402,438	100	978,740	97
Mississippi	34	7	35,817	2,239	15	207,071	12
Missouri	417	110	1,251,956	124,313	213	3,307,211	94
Montana	340	61	456,475	34,342	120	1,414,082	159
Nebraska	51	17	602,612	68,302	15	217,605	19
Nevada	344	23	30,519	1,310	90	754,809	231
New Hampshire	9	3	(2)		5	36,900	1
New Jersey	143	56	1,188,615	123,408	64	15,556,441	23
New Mexico	119	15	96,047	8,341	45	342,794	59
New York	836	247	33,746,591	3,862,911	417	45,463,704	172
North Carolina	49	13	55,991	3,421	26	267,679	10
North Dakota	39	11	31,610	2,127	10	44,185	18
Ohio	773	292	8,574,382	874,991	400	6,684,617	81
Oklahoma	1,046	359	23,690,088	2,717,037	563	23,916,075	124
Oregon	215	21	74,396	5,313	60	300,796	134
Pennsylvania	1,745	517	28,053,779	3,141,688	951	42,015,784	277
Rhode Island	15	5	17,353	821	6	20,682	4
South Carolina	20	6	54,689	4,908	12	122,119	2
South Dakota	49	15	22,160	201	13	137,301	21
Tennessee	167	50	1,170,491	130,994	82	939,457	35
Texas	1,131	355	11,361,893	1,081,111	582	15,023,007	194
Utah	646	54	1,439,747	162,865	165	3,145,076	427
Vermont	38	11	894,926	105,555	21	442,911	6
Virginia	189	68	2,090,433	231,935	84	1,448,059	37
Washington	742	71	772,905	76,045	155	1,611,204	516
West Virginia	895	385	6,845,602	698,632	384	6,353,583	126
Wisconsin	213	47	377,786	32,829	75	486,821	91
Wyoming	167	54	538,358	50,462	40	738,003	73
States grouped [2]			6,063				
Total	17,635	4,700	194,118,444	21,474,495	7,533	238,459,442	5,402
Summary for preceding years: [1]							
1929	18,261	5,211	430,526,942	44,318,798	7,291	198,439,608	5,759
1928	18,793	5,183	332,678,721	36,751,194	7,750	207,415,745	5,860
1927	18,519	5,232	276,308,663	34,898,460	7,804	246,924,280	5,483
1926	19,252	6,006	455,798,286	57,307,996	13,246	183,473,862	
1925	19,163	5,488	453,599,744	55,048,690	13,675	209,956,530	
1924	18,453	4,893	240,141,930	28,389,340	13,560	307,091,131	
1923	18,509	5,175	283,565,648	30,777,039	13,334	334,253,838	
1922	17,093	6,130	286,437,388	31,399,593	10,963	280,456,101	
1921	17,660	4,365	185,133,923	31,969,216	13,295	414,488,951	
1920	17,534	6,933	702,073,788	174,595,972	10,601	176,505,076	

For footnotes see p. 259.

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

TOTAL MANUFACTURING

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	705	295	$5,317,701	$500,541	385	$9,300,689	25
Alaska	18	10	43,362	2,407	8	170,025	----------
Arizona	131	57	1,329,161	138,953	60	1,337,702	14
Arkansas	352	145	1,483,151	142,492	192	4,478,661	15
California	3,911	1,638	83,202,559	9,371,330	2,061	68,895,282	212
Colorado	758	349	7,071,646	770,600	334	8,131,015	75
Connecticut	1,748	715	23,856,507	2,701,874	977	45,665,033	56
Delaware	230	110	60,831,570	7,233,493	105	6,576,907	15
District of Columbia	285	148	3,048,078	304,341	126	1,309,601	11
Florida	920	386	4,035,236	358,824	473	6,030,907	61
Georgia	1,077	499	8,424,311	872,056	556	17,128,625	22
Hawaii	126	71	11,420,345	1,354,015	51	1,448,978	4
Idaho	184	75	381,594	28,980	89	3,968,012	20
Illinois	7,901	3,321	280,031,340	32,596,989	4,382	129,107,150	198
Indiana	2,376	1,047	39,891,219	4,386,668	1,227	35,027,313	102
Iowa	1,253	629	20,396,960	2,288,219	513	7,134,333	111
Kansas	510	252	4,314,790	462,111	243	14,215,143	15
Kentucky	991	436	14,982,083	1,663,826	501	9,651,637	54
Louisiana	911	404	13,932,736	1,529,732	468	13,171,981	39
Maine	640	261	6,498,035	724,824	334	14,705,300	45
Maryland	1,211	585	18,455,788	2,046,466	586	11,686,414	40
Massachusetts	5,451	2,137	83,817,915	9,428,829	3,160	135,816,100	154
Michigan	3,249	1,191	276,567,119	31,521,088	1,900	81,276,847	158
Minnesota	1,868	966	33,344,435	3,745,757	788	15,444,242	114
Mississippi	397	168	2,684,748	283,972	208	5,159,933	21
Missouri	2,953	1,240	86,670,580	10,053,906	1,569	37,358,709	144
Montana	218	101	949,647	86,021	105	1,109,989	12
Nebraska	508	283	3,659,967	377,443	209	2,110,536	16
Nevada	56	18	135,197	13,550	32	259,767	6
New Hampshire	357	154	2,982,039	302,044	197	9,051,075	6
New Jersey	4,244	1,818	103,507,748	11,802,586	2,316	71,471,762	110
New Mexico	67	32	213,128	18,414	29	554,983	6
New York	20,643	8,889	888,732,971	103,944,083	11,275	382,724,916	479
North Carolina	1,416	549	56,010,703	6,583,192	833	17,802,053	34
North Dakota	130	64	283,438	22,089	53	244,342	13
Ohio	6,073	2,581	182,448,315	20,882,567	3,359	124,905,682	133
Oklahoma	701	325	5,502,246	577,145	331	25,424,465	45
Oregon	1,073	390	4,858,362	482,378	581	11,830,733	102
Pennsylvania	7,153	2,989	260,304,740	30,185,010	3,885	145,279,663	279
Rhode Island	929	392	11,975,777	1,313,641	508	28,503,978	29
South Carolina	538	191	2,977,103	299,193	323	17,936,233	24
South Dakota	203	119	632,421	49,825	69	327,580	15
Tennessee	1,094	468	13,073,984	1,400,050	583	15,991,187	43
Texas	1,864	833	30,093,576	3,354,459	942	19,878,629	89
Utah	311	166	2,178,403	232,512	131	3,129,314	14
Vermont	295	136	1,807,781	175,759	150	3,299,874	9
Virginia	1,040	491	9,427,027	991,648	525	13,258,720	24
Washington	1,899	715	9,293,931	937,238	1,012	20,648,791	172
West Virginia	591	284	9,417,149	1,045,103	282	5,931,826	25
Wisconsin	3,466	1,478	64,881,390	7,397,812	1,807	33,741,670	181
Wyoming	73	40	128,058	5,790	30	180,164	3
Total	95,098	40,641	2,757,508,070	316,991,845	50,863	1,639,844,471	3,594
Summary for preceding years:[1]							
1929	96,525	55,488	5,216,016,133	544,053,221	36,742	810,243,609	4,295
1928	95,777	55,007	4,744,261,484	544,936,610	36,566	833,735,142	4,204
1927	93,415	53,620	3,938,647,370	507,734,510	36,196	851,052,639	3,599
1926	93,244	55,094	4,494,790,106	584,507,493	38,150	786,686,836	----------
1925	88,674	54,137	4,383,357,349	546,740,987	34,537	682,254,676	----------
1924	86,803	51,342	3,595,674,888	429,652,793	35,461	832,202,947	----------
1923	85,199	53,795	4,271,899,449	484,863,656	31,404	701,011,681	----------
1922	82,485	48,697	3,454,419,673	389,775,530	33,788	813,413,029	----------
1921	79,748	37,030	1,777,785,608	351,770,249	42,718	1,898,831,377	----------
1920	78,171	49,425	4,116,424,329	944,960,573	28,746	834,146,460	----------

For footnotes see p. 259.

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

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	172	95	$739,730	$62,562	74	$732,760	3
Alaska	11	5	24,132	1,709	6	166,548	----------
Arizona	41	19	655,788	74,520	17	161,874	5
Arkansas	95	45	488,546	49,050	47	268,385	3
California	794	396	13,438,119	1,369,627	351	11,019,574	47
Colorado	196	114	1,215,007	116,018	71	6,197,300	11
Connecticut	159	89	932,505	90,714	64	724,967	6
Delaware	47	24	14,166,516	1,695,571	19	74,643	4
District of Columbia	48	35	795,479	83,940	12	318,009	1
Florida	272	132	1,450,331	132,220	124	1,455,375	16
Georgia	244	146	3,895,739	426,917	97	1,568,448	1
Hawaii	68	47	10,184,926	1,214,984	21	1,235,325	----------
Idaho	74	30	122,889	7,946	36	236,539	8
Illinois	952	517	63,731,277	7,462,653	402	12,196,540	33
Indiana	451	252	10,227,092	1,165,349	180	3,161,087	19
Iowa	358	203	7,712,253	880,717	131	642,977	24
Kansas	175	89	1,099,870	109,881	84	3,056,249	2
Kentucky	306	159	3,832,354	415,556	114	1,644,757	33
Louisiana	295	143	8,555,635	961,187	139	2,444,780	13
Maine	127	61	612,914	58,172	58	410,191	8
Maryland	242	123	3,102,258	341,035	112	2,241,867	7
Massachusetts	478	233	7,254,992	793,120	231	3,779,240	14
Michigan	465	230	11,366,396	1,301,077	216	5,354,592	19
Minnesota	476	293	16,668,702	1,908,506	164	3,298,744	19
Mississippi	116	69	589,150	56,362	40	305,529	7
Missouri	519	252	37,614,486	4,420,938	238	2,772,601	29
Montana	89	44	602,357	61,703	43	252,365	2
Nebraska	155	95	1,417,887	155,092	56	734,852	4
Nevada	16	6	8,146	39	10	35,222	----------
New Hampshire	20	15	104,360	7,296	5	50,507	----------
New Jersey	412	217	22,878,265	2,667,975	184	2,657,968	11
New Mexico	20	11	63,152	5,350	8	22,788	1
New York	1,795	945	223,785,821	26,438,507	804	34,713,547	46
North Carolina	224	116	43,370,985	5,179,264	100	593,717	8
North Dakota	49	26	84,986	5,570	18	142,781	5
Ohio	800	405	8,587,727	924,783	374	5,353,973	21
Oklahoma	160	83	971,497	89,431	70	613,792	7
Oregon	259	124	722,237	55,919	112	1,382,939	23
Pennsylvania	901	492	32,321,809	3,722,769	365	5,202,680	44
Rhode Island	69	39	299,695	26,056	29	234,152	1
South Carolina	114	60	674,889	69,150	49	144,919	5
South Dakota	83	51	239,265	17,332	28	81,401	4
Tennessee	282	162	4,995,190	561,008	108	1,510,644	12
Texas	516	278	4,604,167	476,625	222	2,652,010	16
Utah	122	66	449,948	40,103	54	2,363,978	2
Vermont	30	17	97,314	5,182	13	63,716	----------
Virginia	284	157	3,219,674	351,962	120	3,397,493	7
Washington	427	189	2,257,779	222,978	209	4,587,680	29
West Virginia	129	85	1,862,847	190,521	44	233,933	----------
Wisconsin	1,085	589	6,077,256	606,635	441	2,609,280	55
Wyoming	30	19	64,742	2,865	11	46,143	----------
Total	15,252	8,092	580,239,081	67,084,446	6,525	135,152,381	635
Summary for preceding years: [1]							
1929	15,561	9,288	672,867,703	70,863,295	5,557	92,662,560	716
1928	15,404	9,082	639,770,167	72,939,438	5,586	79,965,204	736
1927	15,524	9,232	535,820,452	75,793,776	5,630	108,190,639	662
1926	15,505	9,239	592,440,172	77,147,310	6,266	95,308,802	----------
1925	14,722	9,303	533,472,244	66,586,899	5,419	91,512,114	----------
1924	14,442	9,080	536,852,421	63,376,159	5,362	95,715,254	----------
1923	14,153	8,666	506,924,386	55,646,300	5,487	124,175,970	----------
1922	14,087	8,359	447,671,380	50,666,679	5,728	150,306,300	----------
1921	13,777	7,207	319,176,273	65,676,304	6,570	309,161,987	----------
1920	13,718	7,551	404,847,051	90,537,701	6,167	183,895,444	----------

For footnotes see p. 259.

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

MANUFACTURING: TEXTILES AND THEIR PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	71	12	$53,396	$832	58	$3,144,108	1
Alaska							
Arizona	2				2	(2)	
Arkansas	14	3	12,627	768	10	310,651	1
California	316	127	1,640,167	165,665	182	2,968,291	7
Colorado	38	9	10,793	141	28	256,938	1
Connecticut	286	103	2,220,619	241,588	172	14,342,881	11
Delaware	13	2	(2)	(2)	11	1,627,647	
District of Columbia	21	8	37,336	2,448	13	33,909	
Florida	40	13	21,969		25	94,767	2
Georgia	198	78	1,758,507	188,192	118	8,818,443	2
Hawaii	5	4	8,418	286	1	(2)	
Idaho	2	1	(2)		1	(2)	
Illinois	823	274	4,153,836	428,634	535	10,741,286	14
Indiana	118	46	908,944	99,110	71	949,779	1
Iowa	54	18	112,051	8,652	31	575,870	5
Kansas	22	11	74,896	7,384	11	95,923	
Kentucky	80	21	369,475	39,305	57	1,011,685	2
Louisiana	62	27	531,686	42,358	32	633,103	3
Maine	82	26	849,403	94,899	52	5,407,237	4
Maryland	160	55	1,554,147	157,988	99	2,539,445	6
Massachusetts	964	321	5,034,053	514,748	634	63,993,427	9
Michigan	138	39	729,339	74,448	94	1,822,883	5
Minnesota	147	63	1,107,492	118,173	78	1,299,220	6
Mississippi	17	3	40,870	4,410	14	333,877	
Missouri	325	124	1,040,344	86,664	188	2,919,911	13
Montana	2	1	(2)		1	(2)	
Nebraska	25	8	28,361	2,127	14	66,599	3
Nevada	2	1	(2)		1	(2)	
New Hampshire	62	16	290,014	22,584	46	4,974,089	
New Jersey	919	396	13,661,017	1,524,392	508	25,704,950	15
New Mexico							
New York	6,190	2,666	23,233,158	2,170,296	3,456	100,483,106	68
North Carolina	494	189	9,521,657	1,085,854	296	11,051,511	9
North Dakota	1				1	(2)	
Ohio	388	122	7,817,100	895,593	261	8,307,351	5
Oklahoma	25	6	79,487	8,509	18	104,320	1
Oregon	49	15	884,708	100,137	32	930,329	2
Pennsylvania	1,292	455	17,767,484	1,984,500	808	40,380,718	29
Rhode Island	283	118	4,896,873	543,834	157	20,786,757	8
South Carolina	135	29	807,595	79,960	105	16,237,643	1
South Dakota	3				2	1,041	1
Tennessee	141	52	2,162,444	220,507	86	4,526,177	3
Texas	153	52	440,783	40,034	96	2,975,800	5
Utah	23	9	33,380	1,787	14	191,744	
Vermont	24	8	144,147	15,802	15	984,513	1
Virginia	90	32	436,997	45,785	57	3,097,772	1
Washington	109	40	177,983	10,996	63	368,215	6
West Virginia	42	10	60,821	4,410	32	736,959	
Wisconsin	240	65	786,991	75,902	165	3,798,133	10
Wyoming	2				2	12,795	
States grouped [2]			108,829	12,443		47,723	
Total	14,692	5,678	105,610,197	11,122,145	8,753	369,689,526	261
Summary for preceding years: [1]							
1929	14,629	8,104	323,973,759	33,196,946	6,236	163,069,097	289
1928	14,508	8,076	351,849,592	39,355,411	6,098	155,728,596	334
1927	13,851	8,240	417,484,179	50,341,461	5,343	120,815,929	268
1926	13,436	7,708	314,649,317	39,829,341	5,728	195,164,316	
1925	12,271	7,504	413,114,311	48,814,565	4,767	114,772,390	
1924	12,229	6,836	316,928,779	37,650,962	5,393	188,104,068	
1923	11,771	7,678	563,412,301	65,435,092	4,093	71,844,563	
1922	11,425	6,973	535,106,819	62,499,593	4,452	78,311,129	
1921	10,872	5,312	327,356,083	67,216,070	5,560	189,439,330	
1920	10,121	5,545	458,612,900	121,769,525	4,576	166,646,390	

For footnotes see p. 259.

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

MANUFACTURING: LEATHER AND ITS MANUFACTURES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	1				1	(2)	
Alaska							
Arizona							
Arkansas							
California	52	14	$52,096	$3,842	38	$747,823	
Colorado	12	3	5,513	12	9	30,245	
Connecticut	25	8	12,231	39	15	282,061	2
Delaware	9	3	42,443	3,991	5	125,623	1
District of Columbia	1	1	(2)				
Florida	2	1	(2)		1	(2)	
Georgia	9	4	33,667	2,767	5	13,561	
Hawaii							
Idaho	1	1	(2)				
Illinois	146	51	2,824,577	322,908	93	4,000,964	2
Indiana	19	7	119,665	12,865	12	594,425	
Iowa	14	1	(2)	(2)	11	457,519	2
Kansas	9	4	25,935	2,377	5	18,507	
Kentucky	11	4	24,782	1,794	7	254,085	
Louisiana	4	1	(2)		3	(2)	
Maine	53	22	296,314	31,007	28	2,828,681	3
Maryland	27	11	107,972	9,980	16	839,085	
Massachusetts	708	255	4,705,930	487,510	440	14,907,946	13
Michigan	36	10	223,670	25,027	25	863,208	1
Minnesota	22	10	81,138	5,134	10	751,246	2
Mississippi	1				1	(2)	
Missouri	70	30	16,516,268	1,960,430	38	2,455,644	2
Montana	2				1	(2)	1
Nebraska	11	2	(2)		9	196,827	
Nevada							
New Hampshire	43	21	329,072	28,840	22	1,008,492	
New Jersey	98	33	391,403	39,116	64	2,323,819	1
New Mexico							
New York	600	252	7,083,365	800,081	340	13,420,450	8
North Carolina	8				8	276,015	
North Dakota	1				1	(2)	
Ohio	104	28	1,264,429	145,673	71	5,670,235	5
Oklahoma							
Oregon	13	4	9,140		9	14,292	
Pennsylvania	161	47	2,088,837	237,751	110	6,827,205	4
Rhode Island	9	4	50,547	195	5	32,277	
South Carolina	1				1	(2)	
South Dakota	1				1	(2)	
Tennessee	12	4	900,625	107,562	8	42,714	
Texas	20	7	37,970	3,018	12	243,834	1
Utah	2	1	(2)		1	(2)	
Vermont	2	2	4,383				
Virginia	12	1	(2)	(2)	11	1,054,168	
Washington	10	6	19,325	1,258	4	6,459	
West Virginia	4				4	83,474	
Wisconsin	115	41	1,422,700	155,294	70	3,670,818	4
Wyoming							
States grouped [2]			16,516	556		82,766	
Total	2,461	894	38,690,513	4,389,027	1,515	64,124,468	52
Summary for preceding years: [1]							
1929	2,477	1,349	76,863,034	8,109,399	1,084	36,368,059	44
1928	2,440	1,362	77,425,275	8,892,440	1,015	28,037,964	63
1927	2,411	1,448	99,071,812	12,229,044	903	21,702,590	60
1926	2,491	1,413	73,858,674	9,357,909	1,078	27,435,888	
1925	2,359	1,373	76,023,033	9,168,527	986	28,895,236	
1924	2,428	1,341	70,319,008	8,036,845	1,087	31,875,957	
1923	2,303	1,321	72,388,337	8,247,672	982	36,126,492	
1922	2,284	1,330	88,640,717	10,414,297	954	24,811,082	
1921	2,184	981	57,064,636	11,814,847	1,203	105,909,355	
1920	2,162	1,230	61,028,189	14,811,371	932	103,921,943	

For footnotes see p. 259.

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

MANUFACTURING: RUBBER PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama							
Alaska							
Arizona	1						1
Arkansas	1	1	(2)				
California	21	9	$258,340	$29,068	11	$458,293	1
Colorado	6	1	(2)	(2)	3	15,833	2
Connecticut	21	10	166,770	18,016	11	403,033	
Delaware	5	2	502,409	60,047	3	308,405	
District of Columbia	1				1	(2)	
Florida							
Georgia	3	1	(2)		2	(2)	
Hawaii							
Idaho							
Illinois	38	12	215,574	23,619	25	935,562	1
Indiana	16	7	48,067	3,834	9	500,648	
Iowa	4	1	(2)		2	131,419	1
Kansas	1				1	(2)	
Kentucky	1						1
Louisiana	1	1	(2)				
Maine	6	2	1,098		3	25,125	1
Maryland	5	1	(2)		4	20,985	
Massachusetts	83	32	1,401,019	158,792	47	9,516,416	4
Michigan	10	3	194,069	22,835	6	185,111	1
Minnesota	3	1	(2)		1	(2)	1
Mississippi							
Missouri	10	3	3,388		7	322,527	
Montana							
Nebraska	5	1	(2)		4	117,576	
Nevada							
New Hampshire	1	1	(2)				
New Jersey	58	22	622,147	69,770	33	2,952,283	3
New Mexico							
New York	123	48	1,587,486	181,644	72	30,094,095	3
North Carolina	5	2	1,423		3	114,701	
North Dakota							
Ohio	101	43	5,991,956	634,438	58	13,920,248	
Oklahoma							
Oregon	4	1	(2)		3	11,586	
Pennsylvania	32	8	292,634	30,362	20	2,705,891	4
Rhode Island	8	3	359,701	42,392	4	2,222	1
South Carolina							
South Dakota							
Tennessee	5	3	5,296		2	508	
Texas	2	2	16,696				
Utah							
Vermont	1	1	(2)				
Virginia	3				3	89,258	
Washington	5	2	2,725		3	18,264	
West Virginia							
Wisconsin	17	3	242,297	28,468	13	840,050	1
Wyoming							
States grouped [3]			328,415	33,179		186,114	
Total	607	227	12,241,510	1,336,464	354	63,876,153	26
Summary for preceding years: [1]							
1929	638	311	56,323,634	6,054,979	303	39,191,415	24
1928	723	349	44,644,531	5,149,327	331	45,987,216	43
1927	655	335	70,253,152	8,849,421	284	19,356,486	36
1926	680	339	37,500,977	4,866,739	341	24,764,094	
1925	638	349	122,965,853	15,411,932	289	13,941,445	
1924	638	325	56,900,060	5,661,977	313	15,344,877	
1923	607	273	45,924,366	2,839,675	334	21,562,982	
1922	593	284	41,929,682	2,285,832	309	24,562,953	
1921	641	196	5,101,673	815,468	445	101,561,735	
1920	671	279	26,677,976	3,748,472	392	31,575,079	

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

MANUFACTURING: FOREST PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	147	50	$702,934	$71,508	96	$1,698,700	1
Alaska	2	1	[2]		1	[2]	
Arizona	11	4	10,845	183	6	624,625	1
Arkansas	107	32	362,773	33,351	71	1,766,704	4
California	238	69	1,328,542	133,470	161	9,826,545	8
Colorado	40	12	80,807	7,127	21	392,508	7
Connecticut	67	28	188,322	16,765	38	296,229	1
Delaware	18	9	133,147	14,392	9	1,411,615	
District of Columbia	8	2	[2]		6	70,148	
Florida	188	73	1,167,082	92,631	100	2,563,314	15
Georgia	163	50	413,920	39,886	110	3,350,532	3
Hawaii	4	1	[2]		3	[2]	
Idaho	35	10	93,618	8,691	23	3,611,569	2
Illinois	478	116	2,065,320	209,609	354	14,485,527	8
Indiana	286	79	1,524,907	160,693	200	5,097,062	7
Iowa	63	25	278,559	27,057	33	1,160,825	5
Kansas	12	5	91,325	10,325	7	111,858	
Kentucky	129	38	1,432,184	165,639	88	3,047,712	3
Louisiana	202	77	3,316,263	373,576	116	4,119,677	9
Maine	127	39	313,206	28,515	78	856,551	10
Maryland	77	27	247,645	15,878	49	1,091,170	1
Massachusetts	301	97	568,822	42,048	198	5,349,451	6
Michigan	277	59	934,091	74,849	206	7,538,656	12
Minnesota	124	40	655,938	65,209	79	2,640,826	5
Mississippi	143	41	1,017,719	113,009	95	3,530,861	7
Missouri	238	69	1,013,615	97,843	161	10,526,322	8
Montana	15	7	39,658	2,626	5	110,534	3
Nebraska	19	10	100,695	9,657	9	55,216	
Nevada	5				5	135,182	
New Hampshire	69	26	215,808	16,913	40	1,675,173	3
New Jersey	160	53	364,319	33,114	104	1,144,338	3
New Mexico	9	3	10,940	461	5	445,487	1
New York	878	313	3,417,638	329,457	538	9,744,083	27
North Carolina	310	109	1,171,034	116,306	195	3,505,115	6
North Dakota	3				3	15,540	
Ohio	322	107	1,265,509	124,869	211	4,430,125	4
Oklahoma	13	3	6,075	21	7	85,932	3
Oregon	266	52	863,077	94,239	191	7,353,302	23
Pennsylvania	400	139	2,069,365	192,657	251	8,449,010	10
Rhode Island	23	6	33,023	1,295	15	130,383	2
South Carolina	104	34	599,528	58,154	65	783,267	5
South Dakota	9	5	39,930	3,994	3	122,911	1
Tennessee	189	52	707,849	71,745	131	4,820,817	6
Texas	144	48	1,086,743	121,198	92	2,064,643	4
Utah	8	4	6,879	6	4	8,018	
Vermont	46	14	90,323	7,212	30	311,447	2
Virginia	152	62	1,426,676	152,474	86	1,773,153	4
Washington	467	116	2,102,879	214,859	310	12,486,527	41
West Virginia	95	33	829,953	87,128	52	1,313,573	10
Wisconsin	305	90	1,426,174	150,946	203	6,149,872	12
Wyoming	5	1	[2]		4	54,005	
States grouped [3]			8,853			123,378	
Total	7,501	2,340	35,824,512	3,590,985	4,868	152,460,018	293
Summary for preceding years: [1]							
1929	7,869	4,195	135,611,838	13,436,661	3,294	68,498,675	380
1928	7,947	4,290	142,196,658	15,210,319	3,367	71,492,903	290
1927	7,816	4,178	125,408,497	15,611,798	3,353	94,294,842	285
1926	7,862	4,591	172,971,932	21,906,671	3,271	69,195,767	
1925	7,633	4,657	200,316,098	24,667,289	2,976	53,115,643	
1924	7,663	4,750	178,869,396	21,090,098	2,913	57,753,873	
1923	7,382	5,250	299,049,957	33,457,215	2,132	32,586,660	
1922	6,911	4,545	207,995,927	22,699,427	2,366	48,281,974	
1921	6,733	2,984	70,511,051	11,247,073	3,749	120,219,887	
1920	7,265	5,300	321,269,579	78,959,959	1,965	27,169,095	

For footnotes see p. 259.

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

MANUFACTURING: PAPER, PULP, AND PRODUCTS

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

For footnotes see p. 259.

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

MANUFACTURING: PRINTING, PUBLISHING, AND ALLIED INDUSTRIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	71	37	$460,425	$48,015	30	$318,259	4
Alaska	5	4	15,310	698	1	(2)	
Arizona	31	14	134,368	5,468	16	90,591	1
Arkansas	49	29	353,422	37,506	19	80,419	1
California	517	251	5,858,535	623,225	244	1,925,444	22
Colorado	118	65	2,193,255	249,530	44	100,111	9
Connecticut	164	95	2,529,747	285,408	63	420,899	6
Delaware	26	9	354,424	39,855	13	237,430	4
District of Columbia	102	48	1,594,440	157,638	48	468,805	6
Florida	137	69	244,835	16,508	65	432,895	3
Georgia	101	52	197,595	10,411	48	562,095	1
Hawaii	23	9	47,746	3,547	14	45,188	
Idaho	31	19	70,210	4,095	10	39,264	2
Illinois	1,226	622	26,306,360	2,972,612	586	6,492,824	18
Indiana	269	159	2,668,723	287,676	99	579,661	11
Iowa	177	122	2,531,288	272,124	48	361,590	7
Kansas	67	47	468,569	43,475	18	28,517	2
Kentucky	130	65	743,611	75,822	62	187,302	3
Louisiana	105	60	763,314	80,622	43	192,084	2
Maine	73	41	134,346	8,224	29	743,099	3
Maryland	161	107	2,537,576	281,391	50	330,965	4
Massachusetts	525	270	6,064,845	655,918	235	2,460,376	20
Michigan	359	168	9,193,769	1,064,297	178	1,180,360	13
Minnesota	295	197	3,999,002	432,069	82	839,327	16
Mississippi	35	17	62,969	4,052	15	20,578	3
Missouri	409	192	6,102,917	692,068	205	1,831,421	12
Montana	45	22	154,242	11,968	22	114,400	1
Nebraska	87	61	1,087,860	117,081	23	108,567	3
Nevada	14	7	11,628	279	5	(2)	2
New Hampshire	31	18	268,249	27,388	13	52,863	
New Jersey	350	195	3,230,214	345,052	145	786,995	10
New Mexico	19	12	30,469	650	6	18,058	1
New York	2,784	1,282	38,860,890	4,342,698	1,444	20,090,587	58
North Carolina	98	42	366,181	35,997	54	199,049	2
North Dakota	47	27	131,293	11,231	18	14,568	2
Ohio	731	389	14,222,231	1,605,698	324	5,978,868	18
Oklahoma	126	87	971,268	98,094	35	89,887	4
Oregon	133	65	433,692	38,427	59	326,339	9
Pennsylvania	690	377	28,459,885	3,327,195	284	2,905,856	29
Rhode Island	49	32	1,651,623	189,387	16	276,279	1
South Carolina	53	19	224,203	24,397	33	162,733	1
South Dakota	53	32	234,069	20,207	17	47,398	4
Tennessee	105	49	452,418	45,251	52	1,386,152	4
Texas	280	158	2,697,839	288,947	109	394,480	13
Utah	49	29	195,883	19,213	20	114,197	
Vermont	29	17	167,803	15,519	11	39,068	1
Virginia	137	79	1,400,870	155,589	57	232,705	1
Washington	226	114	1,345,439	139,783	98	269,326	14
West Virginia	73	48	576,870	60,551	25	117,889	
Wisconsin	304	157	3,282,874	366,334	131	757,587	16
Wyoming	17	12	46,921	2,606	5	44,373	
States grouped [2]						13,876	
Total	11,736	6,098	176,136,515	19,640,536	5,271	54,511,604	367
Summary for preceding years: [1]							
1929	11,569	7,331	270,829,232	28,017,073	3,839	47,748,712	399
1928	11,127	7,070	243,649,962	27,309,811	3,703	34,103,796	354
1927	10,679	6,734	198,475,653	25,123,328	3,629	34,787,995	316
1926	10,545	6,931	230,506,969	25,857,691	3,614	31,006,312	
1925	9,920	6,523	190,908,952	23,375,358	3,397	29,504,531	
1924	9,618	6,278	175,972,000	20,802,013	3,340	28,454,818	
1923	9,223	6,183	165,947,105	19,428,950	3,040	23,627,284	
1922	8,710	5,771	184,715,665	21,744,873	2,939	23,010,486	
1921	8,432	5,386	124,156,590	27,183,366	3,046	26,679,985	
1920	8,088	6,393	163,159,986	42,249,644	1,695	13,709,458	

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

MANUFACTURING: CHEMICALS AND ALLIED PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	81	37	$354,343	$30,536	40	$521,383	4
Alaska							
Arizona	11	4	491,934	58,252	6	206,078	1
Arkansas	28	12	134,492	11,571	15	1,671,381	1
California	406	180	32,329,023	3,819,172	203	23,673,984	23
Colorado	72	37	330,245	34,421	28	94,091	7
Connecticut	76	37	1,410,777	160,988	35	486,843	4
Delaware	32	20	42,970,141	5,109,589	10	767,932	2
District of Columbia	29	16	136,712	12,996	13	20,171	
Florida	110	36	718,801	77,556	63	599,574	11
Georgia	139	77	860,586	72,871	59	871,013	3
Hawaii	7	4	801,129	91,064	2	(2)	1
Idaho	1				1	(2)	
Illinois	563	254	53,906,156	6,411,089	292	15,186,477	17
Indiana	143	70	6,806,026	803,938	68	501,501	5
Iowa	86	43	820,425	91,739	37	488,858	6
Kansas	45	24	1,029,183	119,652	21	8,515,146	
Kentucky	72	38	5,559,214	660,937	31	338,876	3
Louisiana	88	34	514,670	55,463	51	4,289,764	3
Maine	37	14	111,789	11,343	18	106,948	5
Maryland	127	66	5,087,769	598,101	54	1,839,970	7
Massachusetts	361	138	9,813,359	1,120,410	208	3,299,251	15
Michigan	204	87	20,665,234	2,453,789	103	1,357,595	14
Minnesota	120	62	2,301,236	265,123	45	308,383	13
Mississippi	31	16	877,640	99,946	12	780,352	3
Missouri	311	132	6,563,931	759,986	157	2,047,787	22
Montana	19	7	90,554	8,666	10	538,817	2
Nebraska	53	32	266,886	23,157	20	95,290	1
Nevada	4				4	33,096	
New Hampshire	14	8	91,930	9,675	6	149,685	
New Jersey	367	182	9,451,425	1,093,065	173	3,253,448	12
New Mexico	7	4	(2)	(2)	3	52,935	
New York	1,526	695	227,943,298	27,049,493	773	43,398,667	58
North Carolina	90	31	821,104	87,104	55	779,092	4
North Dakota	8				3	30,396	5
Ohio	451	217	46,313,893	5,471,512	221	4,526,661	13
Oklahoma	145	44	1,073,476	189,710	92	22,837,662	9
Oregon	50	18	51,799	3,677	25	666,694	7
Pennsylvania	567	242	27,991,426	3,276,164	301	17,071,397	24
Rhode Island	51	25	805,997	88,416	23	178,296	3
South Carolina	57	28	326,396	31,095	26	382,160	3
South Dakota	10	8	17,118	570	2	(2)	
Tennessee	114	46	1,659,365	184,790	58	1,529,992	10
Texas	280	97	16,648,302	1,937,057	163	8,406,227	20
Utah	19	12	907,884	108,775	6	12,871	1
Vermont	9	6	84,791	4,353	3	11,116	
Virginia	86	41	1,346,350	123,479	44	1,622,058	1
Washington	92	30	205,006	20,463	53	334,107	9
West Virginia	38	18	719,888	83,021	19	1,305,728	1
Wisconsin	136	56	1,959,295	223,997	69	255,779	11
Wyoming	7	2	(2)		3	7,444	2
States grouped [2]			106,265	11,887		6,063	
Total	7,380	3,287	534,077,263	62,960,658	3,727	175,459,039	366
Summary for preceding years: [1]							
1929	7,505	4,073	911,512,070	98,124,032	2,998	56,976,431	434
1928	7,501	4,231	848,126,502	99,001,700	2,820	59,789,254	450
1927	7,229	3,960	495,857,272	64,766,664	2,892	110,369,015	377
1926	7,286	4,076	785,155,156	102,963,663	3,210	69,278,994	
1925	6,962	3,951	623,277,471	78,393,092	3,011	82,352,169	
1924	6,601	3,640	466,184,064	56,649,624	2,961	76,309,159	
1923	6,317	3,472	419,583,646	49,426,373	2,845	94,157,796	
1922	6,117	3,512	461,221,420	54,056,120	2,605	66,158,378	
1921	5,924	2,502	158,217,289	29,597,862	3,422	132,881,065	
1920	5,826	3,047	441,369,660	98,163,376	2,779	96,439,756	

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

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	36	13	$207,157	$22,340	21	$298,967	2
Alaska							
Arizona	13	8	18,297	434	4	(2)	1
Arkansas	19	7	36,801	2,421	9	89,577	3
California	226	93	4,168,367	467,957	121	3,319,658	12
Colorado	54	25	2,276,572	268,029	22	154,981	7
Connecticut	71	28	150,027	9,397	42	516,346	1
Delaware	13	5	162,066	16,613	8	131,952	
District of Columbia	15	5	75,261	7,605	9	90,429	1
Florida	45	8	14,155	114	33	397,494	4
Georgia	67	25	494,093	55,077	36	471,972	6
Hawaii	3	2	(2)	(2)	1	(2)	
Idaho	14	6	70,620	7,552	7	36,746	1
Illinois	339	112	9,778,534	1,124,287	222	6,232,950	5
Indiana	153	65	2,857,398	324,792	77	1,347,734	11
Iowa	72	34	1,433,901	158,588	30	470,802	8
Kansas	41	20	586,539	66,490	20	177,932	1
Kentucky	58	24	810,694	80,378	33	362,648	1
Louisiana	30	9	20,398	484	20	180,339	1
Maine	16	6	48,892	5,210	9	337,782	1
Maryland	68	33	1,041,473	115,556	31	331,859	4
Massachusetts	170	68	1,803,372	195,736	96	3,523,776	6
Michigan	163	43	2,803,501	323,705	103	947,086	17
Minnesota	107	49	1,349,930	151,175	51	326,397	7
Mississippi	18	6	6,774		11	82,723	1
Missouri	136	54	4,908,669	576,981	74	2,210,894	8
Montana	14	8	22,088	389	5	5,528	1
Nebraska	32	11	95,907	9,092	19	145,726	2
Nevada	3	2	(2)	(2)			1
New Hampshire	12	7	15,563	100	5	17,853	
New Jersey	293	100	3,659,351	319,596	185	2,808,645	8
New Mexico	6				5	11,868	1
New York	645	249	16,668,638	1,923,694	379	8,389,637	17
North Carolina	57	16	120,517	11,597	41	365,416	
North Dakota	9	5	10,318	361	4	11,074	
Ohio	401	146	8,050,196	929,922	250	6,969,299	5
Oklahoma	33	13	100,026	10,109	14	113,194	6
Oregon	46	17	315,540	32,024	24	282,718	5
Pennsylvania	497	188	20,947,130	2,436,919	291	8,116,789	18
Rhode Island	12	2	(2)		10	24,174	
South Carolina	28	7	51,877	5,526	17	102,717	4
South Dakota	18	10	43,958	2,474	8	26,399	
Tennessee	76	30	483,512	34,688	44	742,035	2
Texas	92	31	1,460,260	168,720	57	575,029	4
Utah	21	12	206,647	22,537	9	71,759	
Vermont	66	24	179,318	13,938	39	331,233	3
Virginia	91	37	285,890	25,283	52	288,990	2
Washington	77	39	499,666	48,836	34	574,022	4
West Virginia	94	40	4,123,927	481,018	48	816,740	6
Wisconsin	149	59	228,444	16,875	82	470,465	8
Wyoming	5	4	9,709	113	1	(2)	
States grouped [3]			109,546	12,481		71,808	
Total	4,724	1,805	92,811,519	10,487,213	2,713	53,374,162	206
Summary for preceding years: [1]							
1929	4,816	2,572	163,646,396	17,267,685	1,989	33,438,647	255
1928	4,852	2,676	172,006,854	19,770,019	1,933	32,517,928	243
1927	4,682	2,587	157,262,857	20,563,697	1,876	28,355,773	219
1926	4,606	2,762	195,166,284	25,542,126	1,844	22,112,040	
1925	4,454	2,753	181,547,186	22,852,708	1,701	17,846,227	
1924	4,356	2,735	162,403,306	19,151,889	1,621	17,943,545	
1923	4,201	2,880	187,843,942	22,113,441	1,321	14,374,375	
1922	3,890	2,459	125,692,094	14,937,925	1,431	16,586,111	
1921	3,681	1,998	69,756,499	12,031,628	1,683	26,259,793	
1920	3,662	2,661	151,173,127	37,359,624	1,001	8,287,187	

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

MANUFACTURING: METAL AND ITS PRODUCTS

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	98	41	$2,723,815	$257,868	51	$2,353,725	6
Alaska							
Arizona	18	8	17,929	96	8	176,274	2
Arkansas	21	10	64,964	5,579	10	157,874	1
California	922	361	17,308,702	1,979,218	512	9,505,381	49
Colorado	147	60	555,244	52,137	75	655,822	12
Connecticut	644	243	11,689,833	1,346,406	391	22,698,337	10
Delaware	35	18	1,909,741	225,193	15	1,395,427	2
District of Columbia	36	18	63,209	3,517	16	114,626	2
Florida	76	32	73,332	2,264	41	234,792	3
Georgia	98	38	641,461	67,553	59	1,040,320	1
Hawaii	11	4	304,991	35,770	6	21,335	1
Idaho	12	5	14,096	560	5	7,999	2
Illinois	2,301	904	103,002,460	12,107,612	1,338	39,459,737	59
Indiana	628	238	11,158,993	1,174,934	364	18,321,127	26
Iowa	270	117	6,905,735	796,850	125	2,166,469	28
Kansas	93	38	841,890	94,412	50	780,076	5
Kentucky	145	63	1,719,241	173,259	79	2,247,456	3
Louisiana	89	42	141,425	7,690	44	728,618	3
Maine	63	31	197,429	18,708	29	282,360	3
Maryland	224	104	2,804,788	312,703	111	1,701,372	9
Massachusetts	1,252	454	31,015,721	3,599,222	758	18,295,557	40
Michigan	1,186	428	224,756,383	25,531,041	714	51,218,595	44
Minnesota	362	163	5,253,462	589,009	173	2,691,995	26
Mississippi	24	12	44,432	2,113	12	79,809	
Missouri	612	241	11,069,183	1,271,328	347	9,826,265	24
Montana	25	10	35,038	669	14	60,562	1
Nebraska	80	40	478,600	45,628	38	291,077	2
Nevada	7	2	(2)	(2)	4	37,515	1
New Hampshire	68	23	472,667	51,342	43	712,577	2
New Jersey	1,097	433	44,766,138	5,231,201	637	13,291,821	27
New Mexico	5	2	(2)	(2)	2	(2)	1
New York	3,583	1,393	284,305,914	33,551,230	2,101	67,946,315	89
North Carolina	89	26	404,645	43,126	61	812,683	2
North Dakota	10	5	55,348	4,927	4	19,474	1
Ohio	2,089	826	77,002,842	8,891,133	1,227	59,359,211	36
Oklahoma	153	75	1,630,053	176,138	73	1,091,288	5
Oregon	162	65	719,697	63,237	80	528,536	17
Pennsylvania	1,922	738	109,843,053	12,823,240	1,105	45,902,251	79
Rhode Island	336	134	3,489,441	383,462	194	5,273,197	8
South Carolina	34	7	28,211	2,034	24	145,785	3
South Dakota	14	7	53,954	5,248	5	4,297	2
Tennessee	121	48	1,377,222	150,953	71	1,117,281	2
Texas	260	120	2,591,998	267,633	127	1,783,343	13
Utah	42	22	268,573	28,948	17	302,234	3
Vermont	57	33	857,528	96,016	23	730,706	1
Virginia	117	54	762,822	77,397	61	465,626	2
Washington	319	122	970,779	87,709	163	1,254,726	34
West Virginia	91	42	1,088,523	121,332	42	1,021,792	7
Wisconsin	777	286	37,450,959	4,382,341	452	12,042,761	39
Wyoming	6	2	(2)	(2)	3	(2)	1
States grouped [2]			87,201	9,387		18,687	
Total	20,831	8,188	1,003,019,665	116,149,373	11,904	400,375,093	739
Summary for preceding years: [1]							
1929	21,047	12,864	2,291,766,869	236,493,687	7,292	170,113,215	891
1928	20,695	12,252	1,910,003,535	221,838,435	7,479	254,974,584	964
1927	20,379	11,412	1,501,273,734	198,066,290	8,227	241,305,137	740
1926	20,054	11,989	1,803,444,045	237,077,170	8,065	192,574,301	
1925	21,529	12,760	1,756,753,137	221,972,624	8,769	201,444,799	
1924	20,170	11,227	1,340,597,253	162,978,504	8,943	244,779,005	
1923	16,240	10,168	1,427,495,889	160,770,716	6,072	178,080,576	
1922	15,874	8,397	906,956,106	98,760,109	7,477	272,040,309	
1921	15,536	5,468	437,366,860	90,307,720	10,068	666,001,897	
1920	15,131	10,135	1,411,647,483	293,857,794	4,996	136,757,073	

For footnotes see p. 259.

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

MANUFACTURING NOT ELSEWHERE CLASSIFIED

State and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	24	10	$75,901	$6,880	11	$99,401	3
Alaska							
Arizona	3				1	(2)	2
Arkansas	17	6	29,431	2,246	10	130,601	1
California	367	114	3,137,054	344,094	212	3,879,081	41
Colorado	70	20	85,663	6,038	31	200,019	19
Connecticut	176	55	3,984,575	468,868	108	4,860,238	13
Delaware	19	12	260,299	29,444	6	373,109	1
District of Columbia	19	11	28,172	51	7	66,334	1
Florida	46	19	39,843	986	20	246,171	7
Georgia	43	19	92,442	6,967	19	165,803	5
Hawaii	1				1	(2)	
Idaho	13	2	(2)	(2)	6	18,447	5
Illinois	859	358	8,188,873	890,318	463	18,062,671	38
Indiana	243	94	2,413,539	219,418	128	3,496,665	21
Iowa	140	55	474,285	45,216	61	657,768	24
Kansas	41	12	50,751	2,975	24	1,403,553	5
Kentucky	53	22	488,793	51,136	26	518,182	5
Louisiana	24	6	64,333	7,430	13	26,383	5
Maine	39	15	69,435	5,313	17	348,532	7
Maryland	92	41	1,774,929	194,841	49	684,913	2
Massachusetts	407	165	6,408,803	730,254	218	5,323,784	24
Michigan	336	90	2,371,041	254,131	216	8,137,976	30
Minnesota	174	66	1,108,795	117,509	90	757,523	18
Mississippi	11	3	23,511	2,040	8	18,676	
Missouri	264	103	1,297,365	134,226	135	2,335,104	26
Montana	7	2	(2)		4	16,630	1
Nebraska	38	20	135,783	11,187	17	298,806	1
Nevada	5				3	970	2
New Hampshire	17	5	31,713	2,892	11	359,079	1
New Jersey	373	133	2,603,996	279,444	221	15,009,292	19
New Mexico	1						1
New York	1,959	768	46,970,123	5,462,663	1,098	45,721,482	93
North Carolina	34	13	146,959	14,459	18	73,459	3
North Dakota	2	1	(2)		1	(2)	
Ohio	548	210	5,454,959	508,187	312	9,029,352	26
Oklahoma	44	13	68,063	5,133	21	488,386	10
Oregon	67	20	121,290	11,627	35	211,260	12
Pennsylvania	521	212	13,923,609	1,621,249	273	6,294,136	36
Rhode Island	70	17	230,106	22,267	48	1,482,304	5
South Carolina	8	5	18,595	958	2	(2)	1
South Dakota	11	5	3,025		3	1,762	3
Tennessee	37	14	154,969	16,055	20	240,654	3
Texas	95	29	175,610	14,096	54	564,781	12
Utah	23	10	69,936	6,473	5	61,506	8
Vermont	19	6	48,221	4,711	12	324,062	1
Virginia	45	17	105,268	8,771	23	458,329	5
Washington	133	40	104,376	3,799	62	337,687	31
West Virginia	20	5	77,409	8,253	14	256,018	1
Wisconsin	242	75	2,296,190	233,270	142	1,391,599	25
Wyoming	1				1	(2)	
States grouped [2]			8,188	47		10,134	
Total	7,801	2,918	105,216,221	11,755,922	4,280	134,442,622	603
Summary for preceding years: [1]							
1929	8,269	3,995	188,335,041	19,267,463	3,477	82,283,859	797
1928	8,487	4,274	195,998,898	21,701,600	3,556	56,178,751	657
1927	8,106	4,108	163,751,951	20,325,669	3,417	58,259,837	581
1926	8,755	4,681	195,636,969	24,348,732	4,074	45,484,274	
1925	6,246	3,676	173,792,394	21,494,169	2,570	36,733,205	
1924	6,772	3,926	197,975,248	23,580,176	2,846	57,560,904	
1923	11,187	6,664	473,420,323	55,265,523	4,523	89,543,060	
1922	10,825	5,981	370,465,237	42,229,447	4,844	86,925,794	
1921	10,292	4,266	164,196,817	28,295,849	6,026	171,537,751	
1920	9,834	5,935	435,022,063	91,201,101	3,899	61,710,274	

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

CONSTRUCTION

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

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

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	227	137	$645,214	$43,613	78	$2,074,554	12
Alaska	28	18	106,120	8,024	9	74,928	1
Arizona	93	41	409,729	38,564	36	1,918,202	16
Arkansas	246	131	1,529,938	158,579	101	835,005	14
California	994	452	83,052,555	9,854,646	439	24,118,737	103
Colorado	266	122	8,975,659	1,053,056	100	1,168,239	44
Connecticut	304	177	27,209,522	3,229,104	109	1,037,387	18
Delaware	67	33	13,048,027	1,368,641	26	1,514,416	8
District of Columbia	98	43	13,529,344	1,612,789	50	1,895,484	5
Florida	302	127	3,299,975	354,002	126	5,217,728	49
Georgia	285	174	3,831,160	425,108	98	946,918	13
Hawaii	43	34	4,306,941	511,150	9	53,126	----------
Idaho	114	58	1,302,594	145,226	33	105,659	23
Illinois	1,308	640	123,053,858	14,310,570	562	44,383,074	106
Indiana	582	289	3,939,158	404,099	241	3,020,394	52
Iowa	706	372	5,118,009	563,994	224	1,798,913	110
Kansas	386	236	58,293,855	6,901,488	133	1,662,650	17
Kentucky	313	155	9,110,407	1,067,264	119	2,175,744	39
Louisiana	391	209	4,564,006	389,365	161	9,667,398	21
Maine	341	213	9,510,073	1,095,451	95	560,146	33
Maryland	262	139	30,122,794	3,588,204	89	1,688,466	34
Massachusetts	730	364	55,508,836	6,572,350	333	49,657,572	33
Michigan	492	225	25,617,793	3,017,572	219	14,289,788	48
Minnesota	440	262	16,137,492	1,890,124	136	10,551,832	42
Mississippi	210	124	922,527	86,592	68	299,630	18
Missouri	623	309	21,725,166	2,543,421	257	9,193,524	57
Montana	140	66	317,099	27,543	58	317,123	16
Nebraska	267	164	4,030,311	458,202	88	918,643	15
Nevada	45	17	97,043	8,646	25	151,938	3
New Hampshire	96	63	693,623	72,512	30	257,420	3
New Jersey	778	404	36,800,287	4,310,390	329	4,805,039	45
New Mexico	71	35	191,665	12,389	26	271,399	10
New York	3,703	1,878	461,863,189	54,775,045	1,609	63,517,097	216
North Carolina	378	168	9,651,929	1,131,165	172	762,095	38
North Dakota	205	77	113,505	6,030	97	152,034	31
Ohio	933	473	31,957,354	3,734,754	424	11,288,926	36
Oklahoma	500	195	18,078,924	2,087,726	270	3,235,070	35
Oregon	475	201	2,562,642	275,231	209	8,502,662	65
Pennsylvania	1,561	884	129,356,880	15,279,410	529	14,104,991	148
Rhode Island	115	55	4,083,553	477,129	51	712,958	9
South Carolina	230	101	581,940	53,559	94	489,349	35
South Dakota	223	136	441,413	35,036	66	108,154	21
Tennessee	339	173	5,902,741	676,867	138	604,349	28
Texas	1,338	689	17,773,934	1,950,470	564	11,148,450	85
Utah	137	63	1,502,022	167,458	52	1,450,358	22
Vermont	80	49	357,594	35,473	25	126,378	6
Virginia	368	160	77,342,008	9,251,312	160	15,726,199	48
Washington	808	417	2,246,668	187,050	306	3,045,029	85
West Virginia	238	133	1,198,665	116,420	85	439,993	20
Wisconsin	723	389	2,093,973	201,283	245	893,280	89
Wyoming	60	35	119,161	9,145	19	589,987	6
Total	23,662	12,109	1,334,228,875	156,573,241	9,522	333,528,435	2,031
Summary for preceding years: [1]							
1929	23,951	13,614	2,092,654,007	222,483,396	7,994	190,691,867	2,343
1928	23,662	13,882	1,813,087,549	211,681,433	7,422	173,169,774	2,358
1927	22,912	13,855	1,588,880,061	210,877,896	6,982	197,472,427	2,075
1926	25,100	15,444	1,723,398,621	228,662,641	9,656	120,174,173	----------
1925	23,613	14,862	1,468,692,774	186,313,840	8,751	134,744,529	----------
1924	22,431	14,565	1,232,012,201	148,278,140	7,866	137,753,364	----------
1923	21,113	14,269	1,257,409,896	150,998,913	6,844	125,649,787	----------
1922	20,511	13,690	979,263,568	119,480,757	6,821	196,480,421	----------
1921	19,105	11,831	821,871,454	101,021,765	7,274	323,368,793	----------
1920	20,599	12,922	829,130,927	98,623,106	7,677	150,505,207	----------

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

TRADE

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	1,328	479	$1,801,253	$125,823	816	$6,858,828	33
Alaska	43	32	175,689	10,596	11	35,898	----------
Arizona	407	178	1,019,291	81,025	208	1,746,529	21
Arkansas	828	319	1,165,115	67,245	501	4,606,524	8
California	4,623	2,023	35,165,307	3,578,605	2,509	31,247,024	91
Colorado	1,779	893	4,510,199	333,199	832	4,983,001	54
Connecticut	2,356	1,054	8,408,083	739,602	1,264	9,423,222	38
Delaware	297	158	2,160,998	225,361	131	3,293,259	8
District of Columbia	659	354	5,666,678	598,280	294	2,458,769	11
Florida	2,582	1,134	4,286,407	251,730	1,337	9,788,940	111
Georgia	1,876	823	3,374,618	232,080	1,035	8,645,386	18
Hawaii	233	130	2,524,797	271,586	101	1,105,067	2
Idaho	595	338	1,333,577	84,866	238	1,105,092	19
Illinois	9,125	3,972	56,254,853	5,618,079	4,969	61,044,939	184
Indiana	3,173	1,344	7,636,336	643,910	1,725	14,874,215	104
Iowa	2,567	1,438	8,278,591	678,976	1,014	5,395,431	115
Kansas	1,726	902	4,771,170	376,506	800	5,285,705	24
Kentucky	1,557	779	4,360,666	348,383	746	6,022,405	32
Louisiana	1,951	889	5,126,122	391,111	1,021	10,232,736	41
Maine	1,176	652	2,916,436	209,532	478	2,466,676	46
Maryland	1,339	674	47,647,729	5,541,800	620	6,129,718	45
Massachusetts	6,310	2,612	28,861,981	2,874,149	3,586	41,396,757	112
Michigan	4,251	1,554	24,253,973	2,560,901	2,565	35,236,313	132
Minnesota	3,259	1,807	17,220,779	1,643,431	1,334	13,408,601	118
Mississippi	946	387	1,153,009	64,922	537	4,230,014	22
Missouri	4,590	2,049	22,947,520	2,277,239	2,432	25,163,352	109
Montana	1,017	540	1,823,239	101,201	449	2,302,370	28
Nebraska	1,596	935	7,562,221	689,391	627	3,880,798	34
Nevada	200	102	4,410,396	500,524	90	479,335	8
New Hampshire	383	182	808,744	57,330	191	830,131	10
New Jersey	4,744	2,277	14,416,297	1,209,775	2,388	21,602,574	79
New Mexico	334	182	996,204	75,045	146	884,526	6
New York	25,212	10,702	175,379,119	18,621,612	14,003	205,585,983	507
North Carolina	2,223	737	3,060,944	229,946	1,435	8,098,619	51
North Dakota	1,389	615	1,327,633	49,475	692	2,206,530	82
Ohio	7,012	2,669	31,867,611	3,179,738	4,244	38,993,590	99
Oklahoma	1,779	787	4,273,810	344,241	938	7,510,719	54
Oregon	1,594	737	4,432,353	381,465	792	4,513,634	65
Pennsylvania	6,102	2,570	38,433,055	3,950,956	3,349	39,305,036	183
Rhode Island	800	339	3,563,834	351,550	437	4,441,800	24
South Carolina	1,405	498	1,202,766	65,279	877	3,136,168	30
South Dakota	1,075	585	2,053,284	122,136	464	1,646,464	26
Tennessee	1,632	736	5,776,428	520,911	862	11,282,691	34
Texas	4,557	1,926	14,044,415	1,224,828	2,525	27,919,324	106
Utah	820	432	2,185,429	164,255	374	3,443,529	14
Vermont	337	165	1,262,896	109,086	167	1,668,431	5
Virginia	2,185	1,056	6,750,338	562,492	1,082	6,214,384	47
Washington	2,985	1,300	6,537,361	505,065	1,554	9,836,291	131
West Virginia	1,311	661	4,164,466	336,865	624	3,993,265	26
Wisconsin	4,126	1,796	10,786,838	930,210	2,210	12,234,207	120
Wyoming	375	238	956,219	53,467	122	499,730	15
Total	134,769	59,741	651,097,077	64,165,780	71,746	738,694,530	3,282
Summary for preceding years:[1]							
1929	132,660	78,606	1,149,235,277	107,148,648	50,483	419,398,227	3,571
1928	129,766	79,745	1,246,862,101	126,332,363	46,602	355,514,371	3,419
1927	122,360	74,747	1,156,870,205	137,351,547	44,931	362,339,344	2,682
1926	112,705	71,403	1,165,557,562	140,522,646	41,302	330,998,059	----------
1925	109,588	71,910	1,254,045,996	145,349,645	37,678	287,506,146	----------
1924	105,323	68,112	1,198,585,578	120,648,795	37,211	296,516,827	----------
1923	100,646	68,186	1,197,926,069	128,536,444	32,460	264,797,443	----------
1922	95,683	59,791	1,014,012,731	107,041,608	35,892	318,693,358	----------
1921	88,179	42,809	571,945,297	96,742,515	45,370	626,828,343	----------
1920	78,885	52,278	911,173,330	192,612,920	26,607	339,482,009	----------

For footnotes see p. 259.

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

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	298	143	$463,754	$31,743	136	$761,662	19
Alaska	12	5	23,301	1,453	7	19,027	----------
Arizona	198	86	409,208	31,780	73	711,759	39
Arkansas	166	78	265,789	19,302	76	492,402	12
California	2,120	946	13,264,879	1,346,667	975	14,941,675	199
Colorado	628	269	957,284	72,043	244	888,154	115
Connecticut	707	374	2,365,040	216,591	282	1,271,282	51
Delaware	141	76	1,780,062	194,775	45	1,067,735	20
District of Columbia	381	195	1,487,484	124,394	162	1,450,224	24
Florida	770	308	1,259,545	65,066	357	6,152,695	105
Georgia	378	180	1,426,345	138,510	183	1,464,877	15
Hawaii	48	21	615,917	71,512	26	264,856	1
Idaho	196	90	194,188	8,619	62	126,709	44
Illinois	3,605	1,557	22,771,607	2,311,342	1,737	20,336,691	311
Indiana	851	384	1,635,661	126,576	376	2,667,897	91
Iowa	557	311	1,092,804	76,032	174	581,374	72
Kansas	274	140	589,834	39,205	99	364,174	35
Kentucky	520	248	927,363	66,424	202	972,404	70
Louisiana	367	181	998,895	67,388	159	1,347,566	27
Maine	339	163	697,472	51,296	137	655,147	39
Maryland	491	247	2,096,563	186,719	187	1,517,479	57
Massachusetts	1,811	762	7,617,226	739,392	931	7,032,856	118
Michigan	1,187	470	5,107,313	514,726	629	10,964,275	88
Minnesota	699	372	2,006,311	169,042	280	1,096,968	47
Mississippi	151	66	192,490	9,583	73	638,937	12
Missouri	1,343	595	4,022,118	353,707	629	4,124,048	119
Montana	259	126	591,648	51,315	109	392,970	24
Nebraska	351	194	649,815	42,533	138	474,606	19
Nevada	64	32	335,889	30,259	25	166,052	7
New Hampshire	121	60	139,270	4,922	57	233,026	4
New Jersey	1,610	765	4,743,666	400,234	746	5,449,679	99
New Mexico	97	57	188,375	11,624	33	80,413	7
New York	9,078	3,995	114,469,573	12,579,700	4,586	58,662,415	497
North Carolina	486	120	839,701	77,398	285	1,524,772	81
North Dakota	186	67	68,215	1,983	91	109,574	28
Ohio	2,052	884	7,097,150	631,379	1,059	6,650,290	109
Oklahoma	608	302	2,314,684	227,484	214	1,038,493	92
Oregon	708	304	751,935	42,893	291	1,070,897	113
Pennsylvania	1,859	776	16,062,662	1,711,288	931	9,202,253	152
Rhode Island	205	86	443,301	33,941	90	623,289	29
South Carolina	204	72	306,581	23,524	103	241,673	29
South Dakota	247	142	267,102	12,811	62	136,230	43
Tennessee	463	213	1,080,835	83,925	205	1,201,150	45
Texas	1,390	639	2,892,660	213,006	597	3,036,565	154
Utah	240	111	765,928	70,915	94	585,538	35
Vermont	87	46	139,490	6,617	33	106,653	8
Virginia	643	281	1,357,642	113,390	268	993,488	94
Washington	1,287	530	1,737,859	111,118	510	2,115,292	247
West Virginia	337	176	846,182	64,681	124	641,333	37
Wisconsin	1,142	432	1,740,980	119,496	549	2,442,151	161
Wyoming	102	64	127,554	4,430	31	137,912	7
Total	42,064	18,741	234,227,150	23,704,753	19,472	179,229,587	3,851
Summary for preceding years:[1]							
1929	39,642	20,230	314,426,200	29,632,299	15,737	154,214,608	3,675
1928	36,829	19,008	254,186,076	25,501,395	14,518	126,709,313	3,303
1927	34,193	18,287	244,463,850	28,625,757	12,859	117,065,160	3,047
1926	32,257	17,755	260,981,252	31,040,096	14,502	103,771,742	----------
1925	28,981	16,571	246,426,235	28,466,993	12,410	72,226,325	----------
1924	26,320	15,495	202,165,035	22,130,913	10,825	66,650,042	----------
1923	25,114	15,482	188,368,460	20,376,829	9,632	59,141,170	----------
1922	23,145	13,494	148,366,522	16,262,319	9,651	59,614,683	----------
1921	19,103	10,694	104,872,554	19,269,098	8,409	45,939,035	----------
1920	17,490	11,914	145,490,862	31,547,536	5,576	29,199,368	----------

For footnotes see p. 259.

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

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

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	1,467	613	$3,029,306	$232,727	661	$3,995,084	193
Alaska	24	15	77,307	6,039	8	39,690	1
Arizona	441	199	1,307,404	113,404	154	1,191,092	88
Arkansas	735	374	1,490,353	105,391	300	7,289,002	61
California	7,250	3,281	63,813,136	6,800,629	3,406	66,170,104	563
Colorado	1,885	942	5,033,487	405,640	705	6,238,880	238
Connecticut	1,994	1,073	19,864,552	1,983,042	799	18,597,033	122
Delaware	922	429	43,194,710	5,041,932	419	30,981,898	74
District of Columbia	601	298	5,447,989	561,673	248	6,247,268	55
Florida	4,654	1,131	6,191,157	538,637	1,897	29,583,767	1,626
Georgia	1,582	863	6,215,673	549,237	615	9,079,297	104
Hawaii	236	129	2,166,179	229,534	97	819,244	10
Idaho	460	247	580,881	20,533	169	857,346	44
Illinois	6,256	2,994	75,733,632	8,165,200	2,808	135,625,007	454
Indiana	3,380	1,871	13,676,524	1,221,341	1,195	10,638,976	314
Iowa	2,991	1,562	7,278,464	507,259	935	11,564,774	494
Kansas	1,821	1,095	3,781,691	204,132	545	4,949,315	181
Kentucky	1,367	833	5,755,337	507,034	432	50,970,630	102
Louisiana	1,798	902	5,692,939	465,619	677	13,319,376	219
Maine	801	461	3,420,945	323,287	270	3,465,354	70
Maryland	1,873	916	11,115,053	1,077,631	741	33,269,869	216
Massachusetts	3,651	1,774	44,595,268	4,914,085	1,676	100,620,315	201
Michigan	4,525	2,138	52,000,111	5,652,104	1,996	42,234,771	391
Minnesota	3,559	1,680	12,094,235	1,060,035	1,463	16,236,890	416
Mississippi	678	259	810,048	48,052	309	1,968,140	110
Missouri	5,499	2,732	21,500,984	1,977,947	2,130	20,902,535	637
Montana	775	403	1,218,245	70,675	305	2,080,954	67
Nebraska	1,666	993	4,383,810	316,020	514	6,496,729	159
Nevada	186	89	466,249	38,193	78	2,545,305	19
New Hampshire	320	204	2,666,248	271,786	107	955,563	9
New Jersey	8,742	3,866	58,939,846	5,801,265	4,008	113,538,382	868
New Mexico	257	135	474,375	27,193	81	261,669	41
New York	42,599	19,300	387,471,517	41,382,210	19,333	566,882,431	3,966
North Carolina	1,532	502	3,196,119	290,703	792	7,259,962	238
North Dakota	1,285	301	779,911	44,050	411	1,393,770	573
Ohio	6,432	3,063	33,088,164	3,185,537	2,971	54,715,038	398
Oklahoma	1,512	776	5,491,508	432,530	593	6,765,628	143
Oregon	1,664	702	2,464,747	170,671	689	7,214,855	273
Pennsylvania	5,421	2,864	75,279,237	8,230,796	2,130	57,337,725	427
Rhode Island	724	420	4,739,848	466,054	256	22,967,969	48
South Carolina	965	306	899,143	64,698	518	2,958,490	141
South Dakota	1,056	450	1,061,791	41,551	254	680,201	352
Tennessee	1,301	728	5,424,791	491,324	459	15,608,474	114
Texas	3,797	1,853	15,101,716	1,337,794	1,652	24,362,986	292
Utah	724	441	2,755,516	228,425	227	1,525,041	56
Vermont	208	142	748,223	54,651	61	438,884	5
Virginia	2,176	1,051	8,457,837	765,984	853	5,157,981	272
Washington	3,273	1,587	8,376,307	666,061	1,256	14,936,239	430
West Virginia	1,340	737	4,507,809	354,444	474	3,054,928	129
Wisconsin	4,492	2,217	20,252,924	1,962,404	1,709	20,370,973	566
Wyoming	285	161	702,304	47,943	91	311,465	33
Total	153,182	72,102	1,064,815,550	109,455,106	64,477	1,566,677,299	16,603
Summary for preceding years:[1]							
1929	150,588	80,260	2,197,539,363	222,403,102	53,677	1,008,827,430	16,651
1928	145,433	80,315	1,971,342,626	213,238,072	48,824	566,198,998	16,294
1927	137,425	78,100	1,522,833,798	181,705,991	44,582	566,176,909	14,743
1926	130,433	76,819	1,336,892,784	160,214,776	53,614	528,032,344	----------
1925	115,947	73,246	1,523,823,240	179,948,691	42,701	456,219,056	----------
1924	104,761	67,089	995,123,931	109,444,007	37,672	460,596,529	----------
1923	96,772	62,654	868,083,415	95,114,379	34,118	410,813,152	----------
1922	91,105	58,646	887,834,693	99,097,400	32,459	397,660,887	----------
1921	82,858	54,122	739,296,805	76,271,592	28,736	363,165,913	----------
1920	78,902	55,484	933,304,119	119,001,606	23,418	293,936,196	----------

For footnotes see p. 259.

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

NATURE OF BUSINESS NOT GIVEN

States and Territories	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax	Number	Deficit	
Alabama	133	3	$2,547		12	$53,722	118
Alaska	3						3
Arizona	126	1	(2)		7	56,186	118
Arkansas	63	6	6,559		8	92,451	49
California	1,197	63	116,579	$3,460	134	579,365	1,000
Colorado	446	10	21,555	1,918	27	75,331	409
Connecticut	231	14	11,093	273	18	78,349	199
Delaware	132	9	5,825		18	140,873	105
District of Columbia	110	4	6,359	72	8	52,311	98
Florida	1,027	31	40,041		39	907,071	957
Georgia	117	15	18,245		22	62,623	80
Hawaii	18				4	(2)	14
Idaho	92	7	8,871		4	1,326	81
Illinois	1,627	57	54,946	386	123	220,641	1,447
Indiana	473	17	21,274		25	63,583	431
Iowa	532	13	10,040		21	70,856	498
Kansas	113	9	9,301		17	41,802	87
Kentucky	261	16	17,830	468	20	11,795	225
Louisiana	294	27	25,150	34	31	115,169	236
Maine	182	12	6,924		14	4,037,938	156
Maryland	272	15	61,629	6,064	29	89,251	228
Massachusetts	617	29	89,222	5,011	95	656,380	493
Michigan	756	20	20,155		77	273,934	659
Minnesota	705	31	32,086	486	50	66,165	624
Mississippi	73	2	(2)		13	33,451	58
Missouri	849	18	27,111	1,422	62	356,667	769
Montana	134	10	4,528		6	5,253	118
Nebraska	120	6	6,639		15	43,899	99
Nevada	37	1	(2)		5	6,106	31
New Hampshire	44	6	2,859		6	12,414	32
New Jersey	624	55	112,062	4,792	62	155,954	507
New Mexico	86	2	(2)		5	2,283	79
New York	3,083	217	702,325	58,173	342	1,223,961	2,524
North Carolina	223	8	6,614	19	37	206,846	178
North Dakota	175	4	2,742		9	11,031	162
Ohio	674	62	53,099	100	111	281,250	501
Oklahoma	429	16	14,076		24	82,800	389
Oregon	641	19	19,549	196	25	84,072	597
Pennsylvania	1,354	48	81,639	2,851	95	488,095	1,211
Rhode Island	121	9	7,376		18	42,754	94
South Carolina	107	3	3,205		17	36,608	87
South Dakota	144	14	9,690		5	6,121	125
Tennessee	177	13	33,135	1,753	16	122,809	148
Texas	487	18	22,333		52	428,850	417
Utah	160	12	8,240		7	10,970	141
Vermont	23	4	4,268		4	7,779	15
Virginia	205	16	24,310		23	427,286	166
Washington	816	20	17,536		45	143,488	751
West Virginia	172	13	10,949	16	23	103,339	136
Wisconsin	765	31	15,398	73	66	208,396	668
Wyoming	80	4	2,663		2	(2)	74
States grouped [2]			6,934			23,852	
Total	21,330	1,040	1,785,511	87,567	1,898	12,303,456	18,392
Summary for preceding years [1]							
1929	17,247	1,152	2,311,539	94,395	1,748	8,703,375	14,347
1928	16,597	960	3,940,239	309,174	1,350	6,919,745	14,287
1927	18,693	1,492	4,143,177	348,188	1,731	9,398,014	15,470
1926	14,871	840	2,603,704	220,101	14,031	6,286,912	
1925	13,544				13,544	1,956,113	
1924	26,439				26,439	73,332	
1923	26,250				26,250	803,110	
1922	30,283	12	1,172		30,271	271,806	
1921	27,780				27,780	16,761	
1920	31,760	1,957	13,122,256	841,959	29,803	76,773,273	

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

[2] States grouped to conceal identity of taxpayer.

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

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

Net income and deficit classes (Thousands of dollars)	Aggregate		Agriculture and related industries		Mining and quarrying		Manufacturing							
							Total manufacturing		Food products, beverages, and tobacco		Textiles and their products		Leather and its manufactures	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
RETURNS SHOWING NET INCOME														
Under 1	71,322	$29,630,512	1,367	$522,941	1,449	$548,586	10,212	$4,334,533	2,006	$861,072	1,656	$713,557	224	$101,118
1 under 2	37,881	55,738,241	648	956,124	696	1,037,928	5,462	8,021,223	1,093	1,608,909	864	1,282,106	123	180,214
2 under 3	32,798	82,605,299	518	1,309,753	532	1,340,568	5,343	13,491,029	1,069	2,687,735	818	2,068,244	128	318,334
3 under 4	14,732	50,568,680	184	629,897	254	867,850	2,661	9,131,253	539	1,846,394	412	1,408,185	67	234,627
4 under 5	8,367	37,487,774	115	515,414	162	721,143	1,634	7,318,521	322	1,447,823	249	1,107,330	35	154,934
5 under 10	19,760	139,686,963	236	1,653,177	397	2,856,656	4,120	29,292,801	829	5,884,408	555	3,934,024	88	642,243
10 under 15	8,955	109,550,914	101	1,208,015	221	2,737,390	2,166	26,542,279	487	5,993,161	260	3,166,710	50	594,166
15 under 20	5,392	93,270,697	75	1,314,863	136	2,342,027	1,401	24,322,035	281	4,855,951	165	2,870,978	35	607,282
20 under 25	3,992	89,664,085	38	856,017	123	2,747,933	1,133	25,446,098	240	5,395,780	125	2,806,524	26	583,310
25 under 50	7,372	262,844,152	89	3,184,730	255	9,053,142	2,256	81,499,594	491	17,648,478	201	7,278,102	36	1,285,744
50 under 100	4,905	341,577,550	59	4,118,963	203	14,251,441	1,783	124,946,379	338	23,232,505	199	14,029,570	41	2,947,702
100 under 250	3,260	499,648,006	36	5,176,589	154	23,028,927	1,297	200,041,371	202	31,739,889	118	18,296,421	22	3,338,194
250 under 500	1,259	438,512,275	5	1,980,423	64	23,192,032	546	190,809,904	77	27,412,517	34	11,067,615	11	4,065,678
500 under 1,000	689	481,838,374	3	(1)	23	15,704,007	309	217,798,278	54	37,975,740	14	9,254,500	3	(1)
1,000 under 5,000	576	1,177,947,991			26	41,064,128	242	501,853,166	46	106,214,424	7	(1)	4	7,245,222
5,000 and over	160	2,538,241,197	1	(1)	5	52,624,686	76	1,292,659,606	18	305,434,295	1	(1)	1	(1)
Classes grouped [1]				17,057,501								26,326,331		16,391,745
Total	221,420	6,428,812,710	3,475	40,484,407	4,700	194,118,444	40,641	2,757,508,070	8,092	580,239,081	5,678	105,610,197	894	38,690,513

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Under 1	67,541	$26,344,180	1,697	$661,264	2,168	$657,882	9,466	$4,083,114	1,552	$628,415	1,343	$630,990	185	$84,453
1 under 2	32,805	48,146,068	839	1,241,511	713	1,026,936	5,914	8,835,201	912	1,345,771	910	1,346,091	156	236,907
2 under 3	22,404	55,563,730	569	1,414,293	497	1,219,439	4,266	10,642,555	621	1,548,632	670	1,659,370	116	286,494
3 under 4	16,593	57,657,368	427	1,468,591	421	1,467,666	3,413	11,865,570	447	1,559,059	560	1,935,678	88	304,612
4 under 5	12,325	55,378,624	323	1,439,362	306	1,375,045	2,667	11,969,676	381	1,717,731	422	1,894,180	69	311,646
5 under 10	34,208	243,935,400	1,015	7,196,810	976	7,031,125	7,954	56,958,186	971	6,891,462	1,290	9,285,054	211	1,534,008
10 under 15	15,658	191,881,053	465	5,741,241	567	7,011,607	4,101	50,526,462	447	5,529,199	705	8,853,844	136	1,699,658
15 under 20	8,882	153,646,940	247	4,290,584	362	6,288,673	2,468	42,865,820	281	4,871,704	439	7,675,514	91	1,562,983
20 under 25	5,777	129,329,364	170	3,802,226	243	5,427,780	1,661	37,280,774	181	4,036,398	332	7,411,691	63	1,390,545
25 under 50	12,341	431,924,078	366	12,787,452	571	20,095,759	4,034	142,573,151	348	12,207,940	822	29,319,301	182	6,575,081
50 under 100	6,680	463,450,002	195	13,517,487	354	24,411,807	2,416	169,167,569	186	12,874,142	578	41,092,238	119	8,383,619
100 under 250	4,002	612,509,628	85	12,643,086	230	35,192,250	1,540	236,720,353	115	17,176,651	424	65,200,886	47	6,562,089
250 under 500	1,244	430,634,319	22	7,708,852	69	23,262,262	511	176,287,906	43	14,967,174	143	51,184,291	30	9,775,390
500 under 1,000	630	437,108,089	7	5,511,819	29	21,343,292	253	171,657,123	20	13,710,777	66	45,080,910	12	8,792,880
1,000 under 5,000	483	949,651,994	4	6,945,123	24	52,358,323	183	348,381,642	20	36,087,326	48	(1)	10	16,624,103
5,000 and over	43	590,434,017	------	------	3	30,289,596	16	160,029,369	------	------	1	(1)	------	------
Classes grouped [1]	------	------	------	------	------	------	------	------	------	------	------	97,119,488	------	------
Total	241,616	4,877,594,854	6,431	86,369,701	7,533	238,459,442	50,803	1,639,844,471	6,525	135,152,381	8,753	369,689,526	1,515	64,124,468
Returns showing no income data—inactive corporations	55,700	------	1,055	------	5,402	------	3,594	------	635	------	261	------	52	------
Grand total—Net income less deficit	518,736	1,551,217,856	10,961	[2] 45,885,294	17,635	[2] 44,340,998	95,098	1,117,663,599	15,252	445,086,700	14,692	[2] 264,079,329	2,461	[2] 25,433,955

For footnotes see p. 265.

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

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

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Under 1	57	$26,924	593	$253,860	119	$58,864	1,489	$648,146	957	$384,370	448	$197,993	1,837	$806,221
1 under 2	37	52,789	410	606,788	87	134,876	874	1,322,942	463	677,041	318	469,267	1,254	1,906,794
2 under 3	28	69,248	325	805,953	77	189,216	579	1,452,810	277	691,033	238	600,612	980	2,454,799
3 under 4	16	55,011	313	1,087,975	64	221,076	390	1,350,166	240	833,022	199	695,505	805	2,809,136
4 under 5	10	45,703	237	1,066,939	52	228,516	282	1,258,213	181	816,061	150	675,415	670	3,005,553
5 under 10	49	356,780	783	5,676,106	172	1,230,511	744	5,268,564	538	3,857,726	471	3,406,328	2,019	14,369,544
10 under 15	24	302,711	460	5,641,905	87	1,045,388	339	4,090,496	249	3,073,975	250	3,075,826	1,049	12,842,718
15 under 20	18	314,040	305	5,347,871	53	925,237	128	2,213,061	150	2,579,184	149	2,602,262	655	11,309,404
20 under 25	11	248,231	192	4,323,357	39	873,193	98	2,233,696	102	2,287,241	85	1,885,521	428	9,642,373
25 under 50	33	1,089,453	602	21,368,855	80	2,692,758	187	6,423,751	262	9,448,115	215	7,469,395	1,023	35,945,067
50 under 100	22	1,536,316	349	24,101,145	56	3,999,206	95	6,784,303	146	9,894,359	100	7,088,155	590	41,305,005
100 under 250	24	3,796,644	222	33,804,081	43	7,232,099	36	5,048,762	77	11,552,677	63	9,984,210	368	57,865,616
250 under 500	9	3,266,758	44	15,143,791	15	4,812,328	17	5,918,540	42	14,367,911	17	5,981,931	114	38,637,766
500 under 1,000	9	5,837,462	23	15,452,905	4	2,872,064	10	6,539,523	21	13,917,155	7	4,595,866	63	42,149,518
1,000 under 5,000	4	8,613,026	10	17,778,487	5	9,864,073	3	3,958,631	16	30,756,870	3	4,645,876	45	95,298,274
5,000 and over	3	38,265,057							6	70,322,299			4	30,027,305
Classes grouped [1]														
Total	354	63,876,153	4,868	152,460,018	953	36,379,405	5,271	54,511,604	3,727	175,459,039	2,713	53,374,162	11,904	400,375,093
Returns showing no income data—inactive corporations	26		293		46		367		366		206		739	
Grand total—Net income less deficit	607	[2] 51,634,643	7,501	[2] 116,635,506	2,113	37,261,669	11,736	121,624,911	7,380	358,618,224	4,724	39,437,357	20,831	602,644,572

For footnotes see p. 265.

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

Net income and deficit classes (Thousands of dollars)	Manufacturing—Continued													
	Manufacturing not elsewhere classified		Construction		Transportation and other public utilities		Trade		Service—Professional amusements, hotels, etc.		Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.		Nature of business not given	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount	Number	Amount
RETURNS SHOWING NET INCOME														
Under 1	826	$332,626	2,508	$1,075,663	4,625	$1,733,511	19,222	$8,283,341	7,310	$2,919,792	23,983	$10,010,041	646	$202,104
1 under 2	398	581,608	1,433	2,128,351	1,835	2,686,977	11,027	16,248,198	3,267	4,786,098	13,326	19,605,075	187	268,267
2 under 3	388	979,752	1,380	3,500,090	1,410	3,539,799	9,972	25,162,812	2,651	6,663,638	10,873	27,302,416	119	295,194
3 under 4	194	661,135	648	2,218,858	638	2,199,165	4,622	15,839,164	1,086	3,716,413	4,613	15,878,260	26	87,820
4 under 5	111	489,454	359	1,605,357	392	1,753,645	2,470	11,041,294	617	2,794,429	2,606	11,684,848	12	53,123
5 under 10	299	2,128,855	843	5,933,473	937	6,662,604	5,351	37,363,888	1,404	10,050,643	6,446	45,698,815	26	174,906
10 under 15	154	1,900,315	433	5,284,423	444	5,450,961	2,213	27,077,640	611	7,455,824	2,755	33,653,627	11	140,755
15 under 20	99	1,698,048	260	4,496,227	259	4,464,800	1,159	19,990,069	372	6,440,812	1,725	29,815,322	5	84,542
20 under 25	68	1,551,637	202	4,567,569	194	4,363,142	850	19,076,768	295	6,632,662	1,153	25,880,580	4	93,316
25 under 50	157	5,561,622	339	12,234,697	406	14,546,456	1,401	49,639,360	551	19,655,305	2,074	72,983,124	1	(1)
50 under 100	99	7,068,434	204	14,507,103	306	21,256,842	778	54,001,916	303	20,914,711	1,267	87,452,231	2	(1)
100 under 250	70	10,776,931	165	25,126,198	249	38,754,071	422	64,654,357	174	25,924,080	762	116,732,637	1	(1)
250 under 500	25	8,607,607	55	18,739,473	142	48,789,742	120	40,402,776	56	19,616,996	271	94,980,929	----	----
500 under 1,000	16	12,106,377	28	19,081,260	100	72,812,800	79	53,916,919	23	15,959,297	124	84,419,473	----	----
1,000 under 5,000	12	21,312,572	14	30,048,884	126	265,549,088	46	88,156,109	17	34,870,681	105	216,405,935	----	----
5,000 and over	2	29,459,248	----	----	46	839,665,272	9	120,242,466	4	45,825,769	19	172,312,237	----	----
Classes grouped [1]	----	----	----	----	----	----	----	----	----	----	----	----	----	385,484
Total	2,918	105,216,221	8,871	150,547,626	12,109	1,334,228,875	59,741	651,097,077	18,741	234,227,150	72,102	1,064,815,550	1,040	1,785,511

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Under 1	885	$362,878	2,476	$1,054,430	3,562	$1,247,064	17,298	$7,591,761	6,888	$2,526,022	22,864	$8,251,009	1,123	$271,634
1 under 2	493	735,935	1,407	2,086,823	1,277	1,847,384	10,744	15,777,905	2,981	4,351,198	8,690	12,640,339	240	338,771
2 under 3	355	884,388	1,009	2,502,072	830	2,090,767	7,755	19,213,964	1,885	4,661,174	5,483	13,546,491	110	272,975
3 under 4	291	1,014,330	763	2,684,298	572	1,980,874	5,772	20,101,099	1,345	4,651,345	3,802	13,171,999	78	265 926
4 under 5	213	949,719	576	2,590,622	434	1,942,305	4,239	19,019,224	938	4,205,501	2,786	12,587,295	56	249,594
5 under 10	706	5,082,103	1,618	11,509,754	1,106	7,828,219	11,545	82,534,866	2,484	17,603,216	7,376	52,327,057	134	946,167
10 under 15	356	4,370,742	629	7,707,499	444	5,393,228	4,916	59,893,116	946	11,519,830	3,543	43,498,673	46	589,397
15 under 20	199	3,464,560	367	6,283,994	253	4,363,476	2,690	46,436,738	487	8,414,106	1,975	34,122,806	33	580,743
20 under 25	130	2,948,528	218	4,814,765	162	3,617,738	1,627	36,330,502	318	7,125,477	1,366	30,666,746	12	263,356
25 under 50	280	10,033,435	386	13,158,199	350	12,399,651	3,033	104,456,530	657	22,775,769	2,905	102,260,740	39	1,416,827
50 under 100	175	12,109,081	153	10,411,363	206	14,097,753	1,307	89,526,620	310	21,183,530	1,720	119,852,500	19	1,281,373
100 under 250	121	18,496,638	55	8,641,215	159	24,297,941	588	87,906,756	169	25,698,622	1,172	180,765,211	4	644,194
250 under 500	37	12,232,026	10	3,304,091	65	22,477,310	143	49,966,752	38	13,174,776	384	133,819,759	2	(1)
500 under 1,000	18	12,708,063	6	(1)	46	31,814,435	55	38,756,343	14	10,109,708	219	152,673,467	1	(1)
1,000 under 5,000	19	32,639,965	1	(1)	50	102,596,005	34	61,182,354	12	21,229,313	174	351,912,440	1	(1)
5,000 and over	2	16,410,231			6	95,534,285					18	304,580,767		
Classes grouped [1]				5,738,808										5,182,499
Total	4,280	134,442,622	9,674	82,487,933	9,522	333,528,435	71,746	738,694,530	19,472	179,229,587	64,477	1,566,677,299	1,898	12,303,456
Returns showing no income data—inactive corporations	603		1,490		2,031		3,282		3,851		16,603		18,392	
Grand total—Net income less deficit	7,801	[2] 29,226,401	20,035	68,059,693	23,662	1,000,700,440	134,769	[2] 87,597,453	42,064	54,997,563	153,182	[2] 501,861,749	21,330	[2] 10,517,945

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

[2] Deficit.

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

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

ALL RETURNS

Industrial groups	Number of returns filed [1]	Number of balance sheets	Total assets—total liabilities [2]	Assets					
				Cash [3]	Notes and accounts receivable	Inventories	Tax-exempt investments [4]	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc. [5]	Capital assets—Real estate, buildings, and equipment (less depreciation)
Agriculture and related industries	9,906	7,862	$2,031,253,461	$40,844,422	$219,217,716	$196,271,948	$22,375,650	$239,712,132	$1,188,436,398
Mining and quarrying	12,233	10,025	11,395,273,284	331,294,603	730,448,249	444,283,378	179,719,845	1,554,324,373	7,259,110,323
Manufacturing:									
Food products, beverages, and tobacco	14,617	13,240	9,203,376,579	582,473,021	1,221,287,553	1,697,352,342	152,535,803	1,098,419,049	3,577,320,820
Textiles and their products	14,431	13,711	5,772,305,565	389,100,615	864,396,489	1,345,861,607	130,739,700	379,602,118	2,313,017,103
Leather and its manufactures	2,409	2,318	1,081,285,707	82,296,400	225,807,879	356,811,182	17,197,540	74,192,303	255,037,872
Rubber products	581	556	1,368,170,126	78,731,900	232,001,809	230,979,373	12,018,062	206,097,594	491,445,317
Forest products	7,208	6,824	3,443,792,572	113,807,974	490,623,500	637,855,852	42,155,206	257,991,048	1,677,301,294
Paper, pulp, and products	2,067	2,019	2,524,540,487	86,959,926	253,141,204	309,608,681	44,086,812	447,774,500	1,240,972,784
Printing, publishing, and allied industries	11,369	10,259	3,025,405,894	140,036,324	431,795,048	198,994,811	89,208,168	450,941,169	951,092,877
Chemicals and allied products	7,014	6,458	14,448,646,842	571,436,013	1,336,146,445	1,830,693,881	323,760,482	3,127,107,694	6,412,113,171
Stone, clay, and glass products	4,518	4,245	2,458,844,202	115,061,017	230,499,150	330,422,391	74,523,954	183,139,509	1,393,508,918
Metal and its products	20,092	19,200	23,405,717,715	1,643,668,651	3,015,984,302	3,741,327,142	855,262,388	2,750,335,522	9,885,220,394
Manufacturing not elsewhere classified	7,198	6,690	2,513,115,646	156,224,614	428,564,803	476,904,494	57,757,977	287,133,481	790,154,019
Total manufacturing	91,504	85,520	69,245,201,335	3,959,796,455	8,730,248,182	11,156,811,756	1,799,246,092	9,262,733,987	28,987,184,569
Construction	18,545	16,496	3,012,394,588	214,600,488	800,458,054	248,404,355	108,259,750	445,372,794	896,349,007
Transportation and other public utilities	21,631	17,248	80,478,534,938	1,693,070,175	3,669,653,319	973,053,614	216,150,713	14,288,980,935	55,060,339,479
Trade	131,487	119,792	20,114,787,863	1,268,783,474	5,652,390,159	5,045,876,473	243,119,152	1,788,994,332	4,889,228,955
Service—Professional, amusements, hotels, etc	38,213	30,312	7,518,330,106	291,908,183	686,337,999	240,877,658	43,198,112	1,661,493,626	3,879,694,926
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc	136,579	114,275	140,035,298,064	13,206,804,369	39,158,404,423	461,635,582	7,612,688,307	54,523,400,933	18,792,429,032
Nature of business not given	2,938	1,643	170,778,674	5,032,946	28,234,504	4,249,208	3,471,619	44,276,238	41,597,628
Grand total	463,036	403,173	334,001,852,313	21,012,135,115	59,675,392,605	18,771,463,972	10,228,229,240	83,809,289,350	120,994,370,317
Summary for preceding years:									
1929	456,021	398,815	335,777,909,511	22,371,167,749	66,810,463,619	21,910,972,773	10,338,363,877	55,844,147,801	116,446,100,356
1928	443,611	384,548	307,218,376,558	21,952,418,960	62,804,344,933	20,751,291,561	10,116,160,404		109,931,469,720
1927	425,675	379,156	287,542,317,222	16,851,216,594	50,959,387,033	21,005,344,454	9,780,520,513		104,945,293,326
1926	455,320	359,449	[6] 262,178,684,379	16,801,531,607	23,551,610,003	20,939,026,826	8,694,433,351		97,523,460,090

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Industrial groups	Assets—Con.	Liabilities							
	Miscellaneous assets not distributed[5]	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities, not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
					Preferred	Common			
Agriculture and related industries	$124,395,195	$392,981,526	$229,368,743	$144,619,325	$78,688,128	$921,988,360	$463,266,590	$199,659,211	$263,607,379
Mining and quarrying	896,092,513	1,028,323,902	941,234,864	1,674,927,475	452,103,154	5,333,105,643	2,768,299,504	802,721,258	1,965,578,246
Manufacturing:									
Food products, beverages, and tobacco	873,987,991	1,096,854,668	981,300,304	545,821,594	1,143,003,566	3,432,457,708	2,215,840,191	211,901,452	2,003,938,739
Textiles and their products	349,587,933	877,320,533	251,983,168	294,533,696	830,950,158	2,382,157,949	1,471,751,940	336,391,879	1,135,360,061
Leather and its manufactures	69,942,531	170,261,393	33,249,422	49,918,718	193,890,951	439,824,228	248,214,289	54,073,294	194,140,995
Rubber products	116,896,071	147,233,433	267,755,002	57,445,211	276,713,247	515,123,189	176,385,886	72,485,842	103,900,044
Forest products	224,057,698	530,085,637	259,567,314	203,407,341	215,671,116	1,266,843,758	1,161,651,805	193,434,399	968,217,406
Paper, pulp, and products	141,996,580	228,202,125	337,306,440	109,788,543	311,991,545	963,143,397	602,924,760	28,816,323	574,108,437
Printing, publishing, and allied industries	763,337,497	392,405,708	340,096,630	369,772,276	217,778,289	849,197,841	959,564,700	103,409,550	856,155,150
Chemicals and allied products	847,389,156	1,246,462,377	1,151,426,046	947,511,430	738,975,036	6,656,128,812	4,016,278,267	308,135,126	3,708,143,141
Stone, clay, and glass products	131,689,263	209,342,876	213,602,445	97,433,468	340,472,284	1,011,647,524	662,151,429	75,805,824	586,345,605
Metal and its products	1,513,919,316	1,664,887,449	1,877,852,967	1,535,394,320	2,329,435,649	8,426,127,775	7,942,011,239	369,991,684	7,572,019,555
Manufacturing not elsewhere classified	316,376,258	289,364,970	165,299,373	180,079,110	238,288,636	1,075,207,973	691,016,714	126,141,130	564,875,584
Total manufacturing	5,349,180,294	6,852,421,169	5,879,439,111	4,391,105,707	6,837,170,477	27,017,860,154	20,147,791,220	1,880,586,503	18,267,204,717
Construction	298,950,140	772,523,180	350,413,228	433,987,220	167,428,838	764,147,120	653,332,603	129,437,601	523,895,002
Transportation and other public utilities	4,577,286,703	4,145,503,927	28,739,372,458	6,818,165,656	5,397,827,815	22,946,817,825	13,213,751,649	782,904,392	12,430,847,257
Trade	1,226,395,318	5,029,443,351	1,330,864,426	961,273,366	1,845,662,076	7,328,414,871	4,476,001,810	856,872,037	3,619,129,773
Service—Professional, amusements, hotels, etc	714,819,602	962,812,570	1,718,525,187	547,834,359	509,131,307	2,064,287,466	2,075,637,625	359,898,408	1,715,739,217
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc	6,279,935,418	7,639,569,158	11,078,582,833	80,783,880,750	3,814,575,816	20,541,812,900	17,809,116,416	1,632,239,809	16,176,876,607
Nature of business not given	43,916,531	46,107,739	13,879,882	12,576,613	14,099,154	148,590,686	24,788,691	89,264,091	[7] 64,475,400
Grand total	19,510,971,714	26,869,686,522	50,281,680,732	95,768,370,471	19,116,686,765	87,067,025,025	61,631,986,108	6,733,583,310	54,898,402,798
Summary for preceding years:									
1929	42,056,693,336	29,452,537,280	46,642,534,653	[6] 99,313,619,470	19,738,158,746	[6] 85,519,765,237	60,699,188,747	5,587,894,622	55,111,294,125
1928	81,662,690,980	27,437,292,421	42,943,300,573	[6] 93,950,013,473	18,475,459,088	77,256,127,581	52,069,292,140	4,913,108,718	47,156,183,422
1927	84,000,555,302	24,125,895,140	[6] 37,739,571,192	[6] 93,274,333,003	17,800,278,039	74,080,965,946	45,414,697,191	4,893,423,289	40,521,273,902
1926	94,668,622,502	24,041,916,466	[6] 31,801,040,964	[6] 87,075,673,460	17,146,121,847	67,516,635,312	39,154,426,185	4,557,129,855	34,597,296,330

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

RETURNS SHOWING NET INCOME

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

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Industrial groups	Assets—Con.	Liabilities							
	Miscellaneous assets not distributed	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
					Preferred	Common			
Agriculture and related industries	$35,153,923	$91,373,990	$38,250,829	$33,716,263	$24,163,374	$259,369,193	$189,990,218	$23,600,847	$166,389,371
Mining and quarrying	268,185,990	278,586,740	320,632,514	576,464,529	222,430,282	1,808,901,856	1,473,047,728	147,456,939	1,325,590,789
Manufacturing:									
Food products, beverages, and tobacco	652,668,863	509,338,461	491,902,016	381,643,260	651,938,717	2,439,346,299	1,772,762,058	22,636,686	1,750,125,372
Textiles and their products	103,802,688	224,272,236	44,778,671	103,534,197	221,663,307	713,688,136	591,695,665	19,633,070	572,062,595
Leather and its manufactures	26,254,835	48,807,244	7,498,516	17,451,398	70,368,222	197,034,609	152,091,358	1,743,912	150,347,446
Rubber products	15,668,280	25,884,107	81,179,598	19,901,549	163,144,402	92,958,592	126,007,646	1,250,101	124,757,545
Forest products	39,927,572	115,275,828	34,558,932	50,840,021	43,585,252	354,161,730	354,468,324	13,605,841	340,862,483
Paper, pulp, and products	84,476,302	90,734,436	130,394,789	61,223,205	149,014,720	568,809,949	401,198,645	3,633,987	397,564,658
Printing, publishing, and allied industries	611,598,197	223,181,391	252,009,489	323,261,910	163,079,734	627,538,646	847,945,805	14,772,306	833,173,499
Chemicals and allied products	587,232,096	733,988,084	867,222,710	746,476,923	477,331,467	5,555,768,441	3,524,073,696	31,113,847	3,492,959,849
Stone, clay, and glass products	70,996,178	99,561,731	116,607,369	57,579,773	192,444,013	666,502,131	496,292,646	7,062,741	489,229,905
Metal and its products	819,694,294	960,996,351	1,082,334,356	1,139,767,469	1,538,657,908	5,714,428,799	6,430,567,248	42,093,119	6,388,474,129
Manufacturing not elsewhere classified	99,830,270	100,531,441	39,534,687	99,631,005	110,777,073	398,983,136	433,521,046	7,730,500	425,790,546
Total manufacturing	3,112,149,575	3,132,571,310	3,148,021,133	3,001,310,710	3,782,004,815	17,329,220,468	15,130,624,137	165,276,110	14,965,348,027
Construction	160,855,422	467,623,066	220,191,884	284,935,421	108,314,518	412,807,689	467,531,928	20,158,002	447,373,926
Transportation and other public utilities	3,007,592,491	2,941,147,910	22,182,068,910	4,757,058,433	4,298,223,626	19,077,437,092	10,792,996,387	153,105,586	10,639,890,801
Trade	572,900,953	2,560,567,280	640,712,043	516,206,850	1,058,059,283	3,809,416,609	3,155,907,005	81,866,191	3,074,040,814
Service—Professional, amusements, hotels, etc	379,082,180	451,079,381	797,229,362	270,777,726	261,916,333	1,203,905,092	1,750,427,594	65,141,351	1,685,286,243
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc	3,594,941,786	3,146,986,561	4,932,312,914	55,942,102,940	1,784,075,367	9,812,283,084	10,913,122,233	273,534,809	10,639,587,424
Nature of business not given	5,938,952	9,678,711	3,118,439	2,570,928	2,718,101	31,474,476	6,912,197	18,397,311	[3] 11,485,114
Grand total	11,136,801,272	13,079,614,949	32,282,538,028	65,385,143,800	11,541,905,699	53,744,815,559	43,880,559,427	948,537,146	42,932,022,281

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

RETURNS SHOWING NO NET INCOME

Industrial groups	Number of returns filed [1]	Number of balance sheets	Total assets—total liabilities [2]	Assets					
				Cash [3]	Notes and accounts receivable	Inventories	Tax-exempt investments [4]	Investments other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.[5]	Capital assets—Real estate, buildings, and equipment (less depreciation)
Agriculture and related industries	6,431	5,175	$1,417,990,441	$21,475,403	$140,228,066	$128,905,074	$17,586,603	$183,699,768	$836,854,255
Mining and quarrying	7,533	6,199	6,862,666,574	141,554,831	373,974,784	254,973,612	58,452,733	840,867,743	4,564,936,348
Manufacturing:									
Food products, beverages, and tobacco	6,525	5,865	2,979,082,454	90,281,173	448,461,532	479,081,766	16,543,191	377,144,537	1,346,251,127
Textiles and their products	8,753	8,247	3,892,306,423	228,090,416	526,991,918	935,054,992	56,076,692	216,515,806	1,683,791,354
Leather and its manufactures	1,515	1,444	589,778,272	28,346,383	100,482,328	213,324,573	6,032,305	42,337,266	155,567,721
Rubber products	354	334	860,344,333	33,167,637	140,151,020	129,071,852	2,254,739	154,718,488	299,752,806
Forest products	4,868	4,615	2,504,508,326	68,646,660	319,605,763	454,934,572	22,484,624	161,717,511	1,292,989,070
Paper, pulp, and products	953	924	1,126,798,730	21,624,673	120,608,401	112,829,506	3,849,277	292,470,607	517,895,988
Printing, publishing and allied industries	5,271	4,732	603,161,225	20,377,969	109,838,854	58,197,805	5,340,320	51,236,070	206,430,907
Chemicals and allied products	3,727	3,396	2,574,899,368	76,836,781	236,796,292	343,928,432	16,518,136	201,515,241	1,439,147,426
Stone, clay, and glass products	2,713	2,541	836,919,280	26,841,115	76,524,497	114,300,054	18,488,652	43,327,208	496,744,669
Metal and its products	11,904	11,332	6,581,058,703	323,657,847	750,691,501	1,260,948,880	133,049,661	492,689,551	2,925,796,241
Manufacturing not elsewhere classified	4,280	3,953	1,337,867,758	59,356,901	207,044,448	236,141,811	16,993,458	164,103,288	437,681,864
Total manufacturing	50,863	47,383	23,886,724,872	977,227,555	3,037,196,554	4,337,814,243	297,631,055	2,197,775,573	10,802,049,173
Construction	9,674	8,575	1,071,148,084	47,753,071	280,228,308	102,994,343	22,404,539	114,237,736	365,435,369
Transportation and other public utilities	9,522	7,602	16,582,708,166	335,662,700	801,484,988	189,292,537	36,970,220	2,300,137,433	11,349,466,076
Trade	71,746	65,050	8,455,784,984	391,988,572	2,371,422,636	2,247,516,275	69,404,297	763,771,694	1,958,187,145
Service—Professional, amusements, hotels, etc	19,472	15,539	2,848,135,969	70,003,288	226,172,356	63,630,738	16,316,568	258,783,069	1,877,492,528
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc	64,477	53,698	53,777,949,774	4,574,200,490	13,506,037,767	324,500,467	2,907,901,588	20,609,292,958	9,171,022,872
Nature of business not given	1,898	1,131	132,703,133	2,225,879	17,777,049	3,353,042	3,058,354	35,271,937	33,039,293
Grand total	241,616	210,352	115,035,811,997	6,562,091,789	20,754,522,508	7,652,980,331	3,429,725,957	27,303,837,911	40,958,483,059

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Industrial groups	Assets—Con.	Liabilities							
	Miscellaneous assets not distributed	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
					Preferred	Common			
Agriculture and related industries	$89,241,272	$301,607,536	$191,117,914	$110,903,062	$54,524,754	$662,619,167	$273,276,372	$176,058,364	$97,218,008
Mining and quarrying	627,906,523	749,737,162	620,602,350	1,098,462,946	229,672,872	3,524,203,787	1,295,251,776	655,264,319	639,987,457
Manufacturing:									
Food products, beverages, and tobacco	221,319,128	587,516,207	489,398,288	164,178,334	491,064,849	993,111,409	443,078,133	189,264,766	253,813,367
Textiles and their products	245,785,245	653,048,297	207,204,497	190,999,499	609,286,851	1,668,469,813	880,656,275	316,758,809	563,297,466
Leather and its manufactures	43,687,696	121,454,149	25,750,906	32,467,320	123,522,729	242,789,619	96,122,931	52,329,382	43,793,549
Rubber products	101,227,791	121,349,326	186,575,404	37,543,662	113,568,845	422,164,597	50,378,240	71,235,741	[7] 20,857,501
Forest products	184,130,126	414,809,809	225,008,382	152,567,320	172,085,864	912,682,028	807,183,481	179,828,558	627,354,923
Paper, pulp, and products	57,520,278	137,467,689	206,911,651	48,565,338	162,976,825	394,333,448	201,726,115	25,182,336	176,543,779
Printing, publishing and allied industries	151,739,300	169,224,317	88,087,141	46,510,366	54,698,555	221,659,195	111,618,895	88,637,244	22,981,651
Chemicals and allied products	260,157,060	512,474,293	284,203,336	201,034,507	261,643,569	1,100,360,371	492,204,571	277,021,279	215,183,292
Stone, clay, and glass products	60,693,085	109,781,145	96,995,076	39,853,695	148,028,271	345,145,393	165,858,783	68,743,083	97,115,700
Metal and its products	694,225,022	703,891,098	795,518,611	395,626,851	790,777,741	2,711,698,976	1,511,443,991	327,898,565	1,183,545,426
Manufacturing not elsewhere classified	216,545,988	188,833,529	125,764,686	80,448,105	127,511,563	676,224,837	257,495,668	118,410,630	139,085,038
Total manufacturing	2,237,030,719	3,719,849,859	2,731,417,978	1,389,794,997	3,055,165,662	9,688,639,686	5,017,167,083	1,715,310,393	3,301,856,690
Construction	138,094,718	304,900,114	130,221,344	149,051,799	59,114,320	351,339,431	185,800,675	109,279,599	76,521,076
Transportation and other public utilities	1,569,694,212	1,204,356,017	6,557,303,548	2,061,107,223	1,099,604,189	3,869,380,733	2,420,755,262	629,798,806	1,790,956,456
Trade	653,494,365	2,468,876,071	690,152,383	445,066,516	787,602,793	3,518,998,262	1,320,094,805	775,005,846	545,088,959
Service — Professional, amusements, hotels, etc	335,737,422	511,733,189	921,295,825	277,056,633	247,214,974	860,382,374	325,210,031	294,757,057	30,452,974
Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc	2,684,993,632	4,492,582,597	6,146,269,919	24,841,777,810	2,030,500,449	10,729,529,816	6,895,994,183	1,358,705,000	5,537,289,183
Nature of business not given	37,977,579	36,429,028	10,761,443	10,005,685	11,381,053	117,116,210	17,876,494	70,866,780	[7] 52,990,286
Grand total	8,374,170,442	13,790,071,573	17,999,142,704	30,383,226,671	7,574,781,066	33,322,209,466	17,751,426,681	5,785,046,164	11,966,380,517

[1] Excludes returns for inactive corporations.
[2] Less deficit.
[3] Includes cash in till and deposits in bank.
[4] Includes obligations of States and Territories or minor political subdivisions, securities issued under the Federal farm loan act, and obligations of the United States or its possessions.
[5] "Investments other than tax-exempt" not segregated from "Miscellaneous assets not distributed" prior to 1929; for explanation of change in classification for 1930 see p. 26.
[6] Revised. For text explaining revisions, see p. 28 of this report and p. 33 of 1928 report.
[7] Deficit.

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

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

RETURNS SHOWING NET INCOME

Net income and deficit classes (Thousands of dollars)	Number of balance sheets	Cash [1]	Notes and accounts receivable	Inventories	Tax-exempt investments [2]	Investments, other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets—Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets [3]
Under 1	55,108	$293,304,965	$1,127,089,003	$326,648,717	$109,473,248	$707,190,763	$1,573,091,215	$346,640,148	$4,483,438,059
1 under 2	31,774	249,186,012	1,042,903,829	283,225,318	111,094,568	593,423,388	1,304,144,969	258,679,755	3,842,657,839
2 under 3	28,882	311,077,039	1,250,943,225	322,744,628	135,611,119	678,488,020	1,413,339,881	266,506,711	4,378,710,623
3 under 4	13,889	190,926,688	765,152,384	198,193,964	76,576,458	395,814,572	779,998,307	121,506,090	2,528,168,463
4 under 5	8,037	175,378,865	651,073,636	149,119,101	63,592,232	353,096,894	706,990,818	109,445,226	2,208,696,772
5 under 10	19,174	610,199,933	2,242,086,198	426,920,507	250,110,538	1,372,594,905	1,779,932,441	380,988,895	7,062,833,417
10 under 15	8,774	353,156,651	1,392,096,952	206,713,733	168,439,371	872,952,026	1,273,015,256	180,594,112	4,536,968,101
15 under 20	5,287	265,174,955	1,036,140,746	211,497,917	113,995,029	757,419,278	999,700,314	200,548,695	3,584,476,934
20 under 25	3,921	225,629,261	931,551,875	216,091,068	136,454,084	610,363,604	861,255,982	123,266,015	3,104,611,889
25 under 50	7,276	661,678,042	2,331,433,167	489,507,336	335,122,956	1,975,995,751	2,264,777,320	391,138,068	8,449,652,640
50 under 100	4,822	875,579,322	2,781,708,633	637,874,486	473,045,526	2,140,961,180	2,641,414,022	482,772,511	10,033,355,680
100 under 250	3,216	1,081,095,904	3,411,054,913	804,473,282	556,900,287	3,533,038,908	4,218,493,109	832,378,142	14,437,524,545
250 under 500	1,247	1,205,711,899	3,072,792,496	567,818,589	621,201,412	3,331,505,447	4,181,751,232	670,478,366	13,651,259,441
500 under 1,000	685	1,039,411,422	2,310,486,243	782,369,478	535,554,397	3,552,137,727	4,643,554,777	1,066,561,878	13,930,075,922
1,000 under 5,000	571	3,235,028,863	7,484,573,902	1,860,726,367	1,285,225,791	12,345,068,693	19,276,721,285	2,857,884,778	48,345,229,679
5,000 and over	158	3,677,503,505	7,089,782,895	3,544,559,150	1,826,016,267	23,285,400,283	32,117,706,330	2,847,411,882	74,388,380,312
Total	192,821	14,450,043,326	38,920,870,097	11,118,483,641	6,798,503,283	56,505,451,439	80,035,887,258	11,136,801,272	218,966,040,316

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Net income and deficit classes (Thousands of dollars)	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities [3]
				Preferred	Common				
Under 1	$651, 178, 165	$560, 434, 755	$1, 098, 373, 743	$156, 749, 793	$1, 598, 021, 927	$631, 155, 227	$212, 475, 551	$418, 679, 676	$4, 483, 438, 059
1 under 2	535, 622, 200	495, 397, 457	1, 058, 079, 969	119, 916, 323	1, 126, 486, 080	587, 200, 786	80, 044, 976	507, 155, 810	3, 842, 657, 839
2 under 3	581, 300, 024	538, 657, 252	1, 285, 814, 822	145, 302, 502	1, 206, 317, 230	696, 416, 249	75, 097, 456	621, 318, 793	4, 378, 710, 623
3 under 4	345, 182, 693	276, 073, 802	776, 242, 829	75, 950, 502	716, 605, 630	386, 908, 888	48, 795, 881	338, 113, 007	2, 528, 168, 463
4 under 5	210, 925, 719	241, 880, 416	772, 065, 125	63, 639, 118	570, 315, 804	380, 883, 934	31, 013, 344	349, 870, 590	2, 208, 696, 772
5 under 10	684, 492, 353	577, 994, 704	2, 755, 114, 329	240, 900, 452	1, 724, 346, 562	1, 160, 234, 087	80, 249, 070	1, 079, 985, 017	7, 062, 833, 417
10 under 15	408, 010, 573	374, 750, 053	1, 628, 669, 177	202, 368, 646	1, 127, 754, 803	838, 250, 535	42, 835, 686	795, 414, 849	4, 536, 968, 101
15 under 20	351, 862, 756	377, 889, 500	1, 183, 354, 095	197, 043, 109	899, 375, 955	614, 034, 986	39, 083, 467	574, 951, 519	3, 584, 476, 934
20 under 25	278, 093, 657	264, 802, 559	1, 083, 563, 582	158, 793, 389	742, 455, 140	597, 508, 722	20, 605, 160	576, 903, 562	3, 104, 611, 889
25 under 50	656, 549, 104	804, 987, 086	2, 863, 619, 218	470, 918, 144	2, 038, 605, 625	1, 668, 790, 789	53, 817, 326	1, 614, 973, 463	8, 449, 652, 640
50 under 100	716, 273, 238	960, 140, 916	3, 492, 223, 396	574, 154, 272	2, 250, 456, 983	2, 087, 162, 974	47, 056, 099	2, 040, 106, 875	10, 033, 355, 680
100 under 250	943, 930, 989	1, 561, 565, 353	4, 498, 949, 261	913, 681, 736	3, 563, 741, 225	3, 039, 012, 595	83, 356, 614	2, 955, 655, 981	14, 437, 524, 545
250 under 500	781, 404, 349	1, 598, 841, 569	4, 747, 035, 331	873, 645, 009	3, 050, 253, 125	2, 631, 143, 001	31, 062, 943	2, 600, 080, 058	13, 651, 259, 441
500 under 1,000	642, 765, 313	1, 667, 149, 548	4, 091, 039, 059	899, 821, 871	3, 139, 625, 275	3, 500, 193, 084	10, 518, 228	3, 489, 674, 856	13, 930, 075, 922
1,000 under 5,000	2, 406, 691, 570	9, 423, 071, 647	13, 838, 236, 340	3, 503, 785, 309	10, 506, 671, 144	8, 740, 055, 966	73, 282, 297	8, 666, 773, 669	48, 345, 229, 679
5,000 and over	2, 885, 332, 246	12, 558, 901, 411	20, 212, 763, 524	2, 945, 235, 524	19, 483, 783, 051	16, 321, 607, 604	19, 243, 048	16, 302, 364, 556	74, 388, 380, 312
Total	13, 079, 614, 949	32, 282, 538, 028	65, 385, 143, 800	11, 541, 905, 699	53, 744, 815, 559	43, 880, 559, 427	948, 537, 146	42, 932, 022, 281	218, 966, 040, 316

For footnotes see p. 275.

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

RETURNS SHOWING NO NET INCOME

Net income and deficit classes (Thousands of dollars)	Number of balance sheets	Cash [1]	Notes and accounts receivable	Inventories	Tax-exempt investments [2]	Investments, other than tax-exempt—Stocks, bonds, mortgages, loans, real estate, etc.	Capital assets—Real estate, buildings, and equipment (less depreciation)	Miscellaneous assets not distributed	Total assets [3]
Under 1	52,315	$209,155,561	$943,857,483	$267,434,697	$100,978,830	$826,881,393	$1,680,712,011	$419,510,137	$4,448,530,112
1 under 2	28,152	162,545,088	664,908,857	218,654,056	81,687,453	458,116,902	1,021,969,839	261,664,506	2,869,546,701
2 under 3	19,721	147,718,001	549,313,265	194,271,239	81,403,948	372,786,190	853,275,120	175,382,564	2,374,150,327
3 under 4	14,917	105,264,476	448,692,650	165,218,584	60,736,296	338,022,964	757,295,837	155,097,351	2,030,328,158
4 under 5	11,222	139,386,053	477,636,519	134,289,357	69,886,823	319,516,361	613,238,701	176,582,411	1,930,536,225
5 under 10	31,411	403,262,069	1,564,454,328	561,543,773	275,857,998	1,155,288,452	2,464,824,749	570,026,001	6,995,257,370
10 under 15	14,645	271,001,960	1,237,571,254	374,679,800	186,390,417	851,797,154	1,721,830,387	427,052,677	5,070,323,649
15 under 20	8,351	185,706,515	726,068,671	306,851,811	122,625,590	728,751,290	1,553,541,685	305,849,942	3,929,395,504
20 under 25	5,441	162,705,844	598,542,725	231,767,596	90,810,140	584,375,773	937,918,900	234,718,026	2,840,839,004
25 under 50	11,712	510,701,673	1,921,938,665	745,463,291	355,582,476	2,271,888,037	3,056,023,466	907,580,174	9,769,227,782
50 under 100	6,342	596,430,453	1,987,322,644	763,100,900	271,559,471	2,112,277,503	4,027,444,133	817,495,510	10,575,630,614
100 under 250	3,830	1,185,614,434	3,456,994,462	899,626,057	536,810,509	3,198,772,758	4,355,298,850	812,860,758	14,445,977,838
250 under 500	1,188	494,237,717	1,553,799,341	725,952,372	254,047,566	2,160,961,432	3,056,588,343	751,289,169	8,996,875,940
500 under 1,000	601	625,662,159	1,738,034,643	644,398,897	404,217,910	4,698,299,566	3,327,924,669	554,845,973	11,993,383,817
1,000 under 5,000	464	1,106,433,314	2,484,577,027	1,010,618,637	513,456,868	5,317,442,239	7,312,765,540	1,485,321,530	19,230,615,155
5,000 and over	40	256,266,472	400,759,974	409,109,254	23,673,662	1,908,659,897	4,217,830,829	318,893,713	7,535,193,801
Total	210,352	6,562,091,789	20,754,522,508	7,652,980,331	3,429,725,957	27,303,837,911	40,958,483,059	8,374,170,442	115,035,811,997
Grand total	403,173	21,012,135,115	59,675,392,605	18,771,463,972	10,228,229,240	83,809,289,350	120,994,370,317	19,510,971,714	334,001,852,313

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Net income and deficit classes (Thousands of dollars)	Notes and accounts payable	Bonded debt and mortgages	Miscellaneous liabilities not distributed	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	Total liabilities [3]
				Preferred	Common				
Under 1	$659,679,319	$557,626,600	$1,003,365,790	$151,739,888	$1,827,280,464	$579,141,941	$330,303,890	$248,838,051	$4,448,530,112
1 under 2	425,985,506	376,465,140	748,146,439	108,943,145	1,045,447,008	368,929,534	204,370,071	164,559,463	2,869,546,701
2 under 3	368,276,716	354,292,363	602,511,811	93,752,494	813,345,286	284,046,424	142,074,767	141,971,657	2,374,150,327
3 under 4	349,356,765	256,520,285	483,554,293	83,081,956	736,420,714	269,720,136	148,325,991	121,394,145	2,030,328,158
4 under 5	280,382,214	216,483,082	629,311,910	82,507,071	626,698,693	220,058,146	124,904,891	95,153,255	1,930,536,225
5 under 10	1,096,636,361	972,287,146	1,884,800,255	301,050,411	2,279,796,660	909,077,749	448,391,212	460,686,537	6,995,257,370
10 under 15	815,258,975	707,831,291	1,387,490,153	256,033,253	1,595,259,482	623,668,213	315,217,718	308,450,495	5,070,323,649
15 under 20	545,663,362	563,027,371	1,021,272,352	193,050,434	1,290,377,514	562,862,146	246,857,675	316,004,471	3,929,395,504
20 under 25	427,281,326	357,811,388	761,234,502	164,828,729	942,924,902	381,329,894	194,571,737	186,758,157	2,840,839,004
25 under 50	1,502,908,967	1,195,229,145	2,529,144,196	631,464,615	3,044,600,940	1,458,726,232	592,846,313	865,879,919	9,769,227,782
50 under 100	1,252,932,420	1,907,617,950	2,706,061,538	846,339,990	2,920,062,404	1,519,546,822	576,930,510	942,616,312	10,575,630,614
100 under 250	1,565,645,937	1,966,503,443	4,740,789,259	1,062,743,401	3,676,020,661	2,143,693,206	709,418,069	1,434,275,137	14,445,977,838
250 under 500	961,924,599	1,561,532,125	2,386,110,187	815,363,370	2,217,804,034	1,487,775,243	433,633,618	1,054,141,625	8,996,875,940
500 under 1,000	1,059,643,979	1,462,950,196	3,176,766,876	937,932,876	3,144,065,380	2,593,266,207	381,241,697	2,212,024,510	11,993,383,817
1,000 under 5,000	1,857,477,582	4,095,326,006	5,113,375,100	1,412,730,180	4,720,242,401	2,713,350,812	681,886,926	2,031,463,886	19,230,615,155
5,000 and over	621,017,545	1,447,639,173	1,209,292,010	433,219,253	2,441,862,923	1,636,233,976	254,071,079	1,382,162,897	7,535,193,801
Total	13,790,071,573	17,999,142,704	30,383,226,671	7,574,781,066	33,322,209,466	17,751,426,681	5,785,046,164	11,966,380,517	115,035,811,997
Grand total	26,869,686,522	50,281,680,732	95,768,370,471	19,116,686,765	87,067,025,025	61,631,986,108	6,733,583,310	54,898,402,798	334,001,852,313

[1] Includes cash in till and deposits in bank.
[2] Includes obligations of States and Territories or minor political subdivisions, securities issued under the Federal farm loan act, and obligations of the United States or its possessions.
[3] Less deficit.

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*

[For text defining certain items and describing returns included, see pp. 1-4, 28-29]

PART 1.—ALL CONSOLIDATED RETURNS

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales	$45,132,514,163	$144,558,175	$1,546,572,114	$33,858,116,334	$8,152,940,921	$1,453,551,003	$592,851,980
Profit or loss from sales—							
Returns showing profit	*10,468,252,296*	*91,372,616*	*406,581,432*	*7,782,720,166*	*1,643,558,323*	*255,717,590*	*112,588,945*
Returns showing loss	*29,151,146*	*977,879*	*2,170,905*	*22,324,771*	*1,453,490*	*5,327,587*	*4,008,275*
Profits less losses [1]	*10,439,101,150*	*90,394,737*	*404,410,527*	*7,760,395,395*	*1,642,104,833*	*250,390,203*	*108,580,670*
Gross profit from operations other than amounts tabulated as gross sales	14,376,845,684	5,609,160	47,625,451	462,570,511	35,683,393	10,922,822	3,240,166
Interest	1,377,671,120	3,624,637	17,247,710	291,730,948	49,855,424	8,871,270	2,880,131
Rents	663,280,129	2,385,253	18,212,703	120,361,017	12,133,958	8,694,582	1,588,486
Profits from sale of real estate, stocks, bonds, and other capital assets	288,999,726	1,268,389	45,208,246	78,895,942	3,910,045	1,478,359	674,298
Miscellaneous receipts	2,476,391,094	42,528,377	35,538,993	1,247,216,981	52,624,781	12,524,071	2,799,472
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	1,590,445,551	3,206,598	38,980,299	461,017,112	32,240,149	4,387,627	969,121
Interest on Federal, State, and municipal bonds	189,484,567	403,458	6,629,989	48,780,714	4,058,302	2,624,237	292,620
C. Total compiled receipts [2]	66,095,632,034	203,584,047	1,756,015,505	36,568,689,559	8,343,446,973	1,503,053,971	605,296,274
D. Statutory deductions:							
Cost of goods sold	34,802,053,268	54,163,436	1,142,171,677	26,206,358,992	6,609,330,335	1,204,118,696	494,362,763
Compensation of officers	469,480,995	1,832,022	14,979,799	229,521,649	37,362,568	21,423,586	4,863,092
Interest paid	2,477,572,314	5,865,838	52,366,067	448,068,972	86,594,745	19,645,458	5,151,894
Taxes paid other than income tax	1,245,214,505	9,870,156	48,570,490	387,384,190	47,032,981	17,244,748	4,349,434
Bad debts	289,297,600	4,964,347	5,857,845	131,976,747	16,822,485	9,398,181	3,760,762
Depreciation	2,344,541,871	13,506,529	105,453,981	1,164,149,930	126,800,443	47,021,219	8,889,494
Depletion	329,189,900	1,375,883	96,103,923	204,271,118	351,090	17,476	----------
Loss from sale of real estate, stocks, and bonds	265,062,409	1,888,925	10,754,786	96,184,884	22,924,888	4,658,219	779,534
Miscellaneous deductions	20,234,963,343	101,400,509	239,514,227	6,205,230,765	1,088,220,307	234,117,331	83,311,405
E. Total statutory deductions	62,457,376,205	194,867,645	1,715,772,795	35,073,147,247	8,035,379,842	1,557,644,914	605,468,378
F. Compiled net profit less net deficit	3,638,255,829	8,716,402	40,242,710	1,495,542,312	308,067,131	[6] 54,590,943	[6] 172,104

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

For footnotes see p. 293.

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 1.—ALL CONSOLIDATED RETURNS—Continued

Distribution	Manufacturing—Continued						
	Rubber products	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products
A. Receipts, taxable income:							
Gross sales	$886,474,068	$538,243,660	$624,960,080	$816,930,876	$8,549,016,378	$582,683,706	$10,937,670,371
Profit or loss from sales—							
Returns showing profit	*188,311,711*	*110,999,884*	*157,677,995*	*204,073,707*	*2,062,161,841*	*181,728,058*	*2,627,972,276*
Returns showing loss	*1,008,391*	*1,056,428*	*61,475*	*1,572,251*	*248,960*	*352,791*	*2,564,209*
Profits less losses [1]	*187,303,320*	*109,943,456*	*157,616,520*	*202,501,456*	*2,061,912,881*	*181,375,267*	*2,625,408,067*
Gross profit from operations other than amounts tabulated as gross sales	3,312,419	5,221,842	3,950,209	6,479,856	285,239,675	1,968,860	101,195,706
Interest	8,661,567	8,500,858	22,421,137	5,214,366	72,128,232	3,430,899	98,736,416
Rents	4,801,836	5,166,874	2,376,669	13,579,724	28,679,637	1,692,493	35,743,201
Profits from sale of real estate, stocks, bonds, and other capital assets	128,518	2,758,536	915,955	565,625	59,498,434	435,692	7,830,640
Miscellaneous receipts	9,705,280	9,411,180	4,593,922	6,887,959	934,143,437	6,980,741	192,496,814
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	11,971,596	3,238,979	21,192,139	40,823,861	259,752,771	2,179,235	61,411,201
Interest on Federal, State, and municipal bonds	277,506	648,854	626,504	819,998	16,212,896	1,141,189	20,977,578
C. Total compiled receipts [2]	925,332,790	573,190,783	681,036,615	891,302,265	10,204,671,460	600,512,815	11,456,061,927
D. Statutory deductions:							
Cost of goods sold	699,170,748	428,300,204	467,253,560	614,603,455	6,487,103,497	400,309,439	8,312,271,726
Compensation of officers	3,228,931	8,933,921	7,000,560	14,497,642	35,659,026	7,711,044	75,897,977
Interest paid	23,199,171	17,826,211	31,293,885	19,096,733	124,980,660	7,710,233	102,240,179
Taxes paid other than income tax	7,317,775	12,898,213	9,856,121	11,185,341	142,390,749	6,796,140	120,722,114
Bad debts	10,348,640	3,917,990	2,137,093	10,010,439	21,955,913	2,661,696	42,938,228
Depreciation	33,725,659	27,190,725	31,732,762	17,823,478	409,380,186	35,563,981	408,510,909
Depletion	128	16,136,125	2,225,976	1,387	158,620,553	1,271,763	25,447,861
Loss from sale of real estate, stocks, and bonds	972,797	4,099,660	2,855,299	3,493,143	10,792,335	2,052,577	31,760,666
Miscellaneous deductions	184,461,765	87,141,272	92,479,332	122,744,662	2,244,330,861	100,326,693	1,761,803,883
E. Total statutory deductions	962,425,614	606,444,321	646,834,588	813,456,280	9,635,213,780	564,403,566	10,881,593,543

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

For footnotes see p. 293.

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 1.—ALL CONSOLIDATED RETURNS—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales	$722,793,291	$363,261,641		$9,220,005,899			
Profit or loss from sales—							
Returns showing profit	*257,929,836*	*63,419,828*		*2,124,158,264*			
Returns showing loss	*4,671,114*	*28,012*		*3,649,579*			
Profits less losses [1]	*233,258,722*	*63,891,816*		*2,120,508,675*			
Gross profit from operations other than amounts tabulated as gross sales	5,355,563	52,159,369	$11,449,095,992	91,730,392	$1,132,438,602	[4] $1,135,610,881	$5,326
Interest	11,030,648	10,535,502	316,963,970	43,621,111	20,769,285	673,161,511	16,446
Rents	5,903,557	8,081,399	143,057,014	78,173,252	54,675,108	238,324,239	10,144
Profits from sale of real estate, stocks, bonds, and other capital assets	699,840	1,509,309	29,260,881	4,981,521	10,868,092	116,972,946	34,400
Miscellaneous receipts	15,049,324	10,452,703	805,733,294	99,226,800	51,695,777	183,998,169	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	22,850,433	20,773,181	712,058,595	25,086,453	43,375,447	285,945,766	2,100
Interest on Federal, State, and municipal bonds	1,101,030	857,745	26,630,256	2,985,228	486,121	102,706,885	4,171
C. Total compiled receipts [2]	784,783,686	467,630,849	13,482,800,002	9,565,810,656	1,314,308,432	2,736,720,397	72,587
D. Statutory deductions:							
Cost of goods sold	489,534,569	299,869,825		7,099,489,338			
Compensation of officers	13,003,302	10,762,725	36,479,955	66,869,477	19,247,919	89,778,249	9,200
Interest paid	10,329,803	16,808,770	1,352,960,621	75,901,132	58,511,936	467,086,921	2,057
Taxes paid other than income tax	7,590,574	4,475,998	606,072,199	67,806,737	27,563,709	93,454,963	16,063
Bad debts	8,025,320	3,180,282	24,849,442	45,285,901	4,532,474	68,645,647	4,915
Depreciation	17,511,074	12,634,229	824,054,873	101,799,607	62,049,890	60,892,832	
Depletion	198,759	173,305	25,475,615	774,006		1,016,050	
Loss from sale of real estate, stocks, and bonds	11,795,766	2,983,510	28,530,273	12,042,334	4,570,236	108,107,461	
Miscellaneous deductions	206,293,254	75,817,979	9,024,099,010	1,937,168,837	1,035,879,034	[4] 1,615,818,487	34,495
E. Total statutory deductions	764,282,421	426,706,623	11,922,521,988	9,407,137,369	1,212,355,198	[5] 2,504,800,610	66,730
F. Compiled net profit less net deficit	20,501,265	40,924,226	1,560,278,014	158,673,287	101,953,234	231,919,787	5,857

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

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales	$32,065,600,416	$105,020,424	$768,082,541	$23,827,779,004	$5,026,421,651	$479,257,544	$342,700,445
Profit or loss from sales—							
Returns showing profit	*8,081,741,611*	*84,171,107*	*218,272,611*	*6,048,491,049*	*1,388,849,135*	*134,957,606*	*75,278,655*
Returns showing loss	*594,465*	*9,089*	*124,139*	*89,894*	*79,230*		
Profits less losses [1]	*8,081,147,146*	*84,162,018*	*218,148,472*	*6,048,401,155*	*1,388,769,905*	*134,957,606*	*75,278,655*
Gross profit from operations other than amounts tabulated as gross sales	11,391,495,389	4,418,442	19,460,461	386,301,494	23,132,797	4,769,615	314,279
Interest	934,106,538	1,585,294	9,265,164	181,674,861	20,529,886	3,077,065	1,460,759
Rents	418,091,282	1,681,597	8,976,374	84,961,304	7,524,646	2,051,042	421,336
Profits from sale of real estate, stocks, bonds, and other capital assets	226,942,038	538,792	41,858,136	68,675,847	3,445,549	332,773	581,466
Miscellaneous receipts	2,213,419,977	40,365,307	18,874,389	1,163,804,673	39,854,370	4,519,777	1,731,983
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	1,258,907,919	620,236	21,656,993	389,376,873	28,087,962	1,715,411	413,371
Interest on Federal, State, and municipal bonds	144,123,094	4,393	4,809,963	41,524,266	3,705,120	1,986,886	72,081
C. Total compiled receipts [2]	48,652,686,653	154,234,485	892,984,021	26,144,098,322	5,152,701,981	497,710,113	347,695,720
D. Statutory deductions:							
Cost of goods sold	24,085,310,430	20,858,404	549,934,069	17,880,295,011	3,736,698,974	345,252,716	267,421,790
Compensation of officers	293,367,846	751,232	7,111,696	146,288,699	30,916,438	6,927,890	2,123,942
Interest paid	1,603,231,521	959,279	20,434,896	217,339,439	35,895,608	2,249,855	1,111,450
Taxes paid other than income tax	895,194,195	8,094,477	23,123,690	239,069,324	32,555,523	4,282,833	1,970,768
Bad debts	152,039,136	1,353,765	1,839,175	66,874,172	11,223,214	2,308,023	1,732,403
Depreciation	1,684,968,154	11,498,986	44,296,965	784,044,116	91,370,893	16,400,427	4,426,729
Depletion	171,241,559	567,240	38,141,857	113,561,988	297,206	8,082	
Loss from sale of real estate, stocks, and bonds	63,991,259	208,106	2,146,594	35,408,578	12,873,641	292,603	81,878
Miscellaneous deductions	14,917,466,538	91,892,041	86,871,124	4,567,675,181	843,577,760	83,215,869	43,387,859
E. Total statutory deductions	43,871,810,638	136,183,530	773,900,066	24,050,556,508	4,795,409,257	460,938,298	322,256,819
F. Compiled net profit	4,780,876,015	18,050,955	119,083,955	2,093,541,814	357,292,724	36,771,815	25,438,901
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	1,403,031,013	624,629	26,466,956	430,901,139	31,793,082	3,702,297	485,452

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

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME—Continued

Distribution	Manufacturing—Continued						
	Rubber products	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products
A. Receipts, taxable income:							
Gross sales	$425,831,771	$129,342,704	$369,697,728	$698,856,831	$6,830,660,743	$510,083,224	$8,575,716,201
Profit or loss from sales—							
Returns showing profit	*81,763,017*	*35,315,115*	*110,546,735*	*175,645,947*	*1,598,167,309*	*164,759,686*	*2,115,275,439*
Returns showing net loss		*10,664*					
Profits less losses [1]	*81,763,017*	*35,304,451*	*110,546,735*	*175,645,947*	*1,598,167,309*	*164,759,686*	*2,115,275,439*
Gross profit from operations other than amounts tabulated as gross sales	749,234	1,845,021	674,813	5,653,659	250,805,814	1,692,909	94,747,222
Interest	6,885,600	1,830,377	1,960,409	4,246,288	52,049,990	2,731,028	80,019,971
Rents	2,672,541	730,468	1,142,492	12,694,335	21,187,796	1,043,691	31,620,869
Profits from sale of real estate, stocks, bonds, and other capital assets	44,776	266,326	634,907	272,193	56,064,046	181,490	6,561,767
Miscellaneous receipts	5,275,143	1,241,434	3,120,187	5,891,738	910,747,267	6,135,303	175,450,284
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	4,625,057	1,108,909	2,958,504	33,025,051	239,064,791	1,861,345	55,346,031
Interest on Federal, State, and municipal bonds	211,945	403,685	573,970	797,550	15,251,407	1,095,677	16,552,766
C. Total compiled receipts [2]	446,296,067	136,768,924	380,763,010	766,437,645	8,375,831,854	524,824,667	9,036,015,111
D. Statutory deductions:							
Cost of goods sold	344,068,754	94,038,253	259,060,993	523,210,884	5,232,493,434	346,324,538	6,460,446,918
Compensation of officers	1,285,969	2,319,920	4,453,550	10,907,748	26,582,747	5,652,507	48,339,934
Interest paid	9,685,654	1,888,124	5,958,274	15,315,592	76,807,708	4,326,171	59,402,472
Taxes paid other than income taxes	3,098,619	2,473,077	5,025,348	10,369,459	83,522,703	5,627,889	85,888,561
Bad debts	907,512	752,050	876,200	7,176,941	12,097,062	1,845,451	25,754,448
Depreciation	15,745,928	5,491,883	18,748,352	15,033,195	280,285,409	29,857,600	302,063,388
Depletion		4,977,723	1,282,149	1,387	85,696,719	812,296	20,394,146
Loss from sale of real estate, stocks, and bonds	2,256	390,756	529,897	1,629,948	6,261,872	1,002,538	11,745,406
Miscellaneous deductions	60,287,664	16,615,860	54,003,128	96,465,992	1,899,570,063	81,248,614	1,278,119,461
E. Total statutory deductions	435,082,356	128,947,646	349,937,891	680,111,146	7,703,317,717	477,197,604	8,292,154,734
F. Compiled net profit	11,213,711	7,821,278	30,825,119	86,326,499	672,514,137	47,627,063	743,860,377
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	4,837,002	1,512,594	3,532,474	38,822,601	254,316,198	2,957,022	71,898,797

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

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 2.—CONSOLIDATED RETURNS SHOWING NET INCOME—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales	$439,210,162	$292,206,885		$7,072,511,562			
Profit or loss from sales—							
Returns showing profit	*167,932,405*	*54,249,680*		*1,676,557,164*			
Returns showing loss				*371,348*			
Profits less losses [1]	*167,932,405*	*54,249,680*		*1,676,185,821*			
Gross profit from operations other than amounts tabulated as gross sales	1,916,131	33,672,193	$9,441,353,151	56,627,061	$870,459,805	[4] $579,197,799	$4,983
Interest	6,883,488	9,585,270	267,293,168	32,175,421	18,159,762	414,351,152	16,446
Rents	3,872,088	7,338,034	122,857,571	35,715,777	32,821,589	123,731,532	7,504
Profits from sale of real estate, stocks, bonds, and other capital assets	290,554	922,654	23,082,587	3,500,224	4,069,493	84,259,905	34,400
Miscellaneous receipts	9,837,187	9,246,840	756,455,486	62,727,031	44,487,996	117,458,255	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	16,170,441	20,283,494	649,181,307	17,220,727	38,424,014	122,144,275	
Interest on Federal, State, and municipal bonds	873,179	499,761	22,942,893	2,713,709	468,002	71,155,936	4,171
C. Total compiled receipts [2]	479,053,230	373,755,131	11,283,166,163	7,283,191,512	1,008,890,661	1,512,298,854	67,504
D. Statutory deductions:							
Cost of goods sold	271,277,757	237,957,205		5,396,265,741			
Compensation of officers	6,778,054	7,739,600	25,772,097	39,553,716	13,453,125	57,688,481	9,200
Interest paid	4,198,531	14,739,098	1,033,259,472	41,390,235	34,260,219	240,846,826	2,057
Taxes paid other than income tax	4,254,544	3,391,340	504,151,315	46,963,389	17,728,832	52,657,854	13,974
Bad debts	2,200,868	1,457,554	20,564,514	21,429,727	2,165,385	36,349,929	4,915
Depreciation	4,620,312	8,939,066	683,613,841	75,210,563	44,911,536	32,453,081	
Depletion	92,280	173,056	17,502,056	452,485		842,877	
Loss from sale of real estate, stocks, and bonds	597,783	1,822,696	13,880,862	3,219,631	1,761,445	5,543,347	
Miscellaneous deductions	111,182,911	51,584,198	7,270,195,002	1,395,423,466	763,794,271	[4] 690,010,503	20,752
E. Total statutory deductions	405,203,040	327,803,813	9,568,939,159	7,019,908,953	878,074,813	[5] 1,116,392,898	50,898
F. Compiled net profit	73,850,190	— 45,951,318	1,714,227,004	263,282,559	130,815,848	395,905,956	16,606
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	17,043,620	20,783,255	672,124,200	19,934,436	38,892,016	193,300,211	4,171

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

For footnotes see p. 293.

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 3.—CONSOLIDATED RETURNS SHOWING NO NET INCOME

Distribution	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Total manufacturing	Food products, beverages, and tobacco	Textiles and their products	Leather and its manufactures
A. Receipts, taxable income:							
Gross sales	$13,066,913,747	$39,537,751	$778,489,573	$10,030,337,330	$3,126,519,270	$974,293,459	$250,151,535
Profit or loss from sales—							
Returns showing profit	*2,386,510,685*	*7,201,509*	*188,308,821*	*1,734,229,117*	*254,709,188*	*120,759,984*	*37,310,290*
Returns showing loss	*28,556,681*	*968,790*	*2,046,766*	*22,234,877*	*1,374,260*	*5,327,387*	*4,008,275*
Profits less losses [1]	*2,357,954,004*	*6,232,719*	*186,262,055*	*1,711,994,240*	*253,334,928*	*115,432,597*	*33,302,015*
Gross profits from operations other than amounts tabulated as gross sales	2,985,350,295	1,190,718	28,164,990	76,269,017	12,550,596	6,153,207	2,925,887
Interest	443,564,582	2,039,343	7,982,546	110,056,087	29,325,538	5,794,205	1,419,372
Rents	245,188,847	703,656	9,236,329	35,399,713	4,609,312	6,643,540	1,167,150
Profits from sale of real estate, stocks, bonds, and other capital assets	62,057,688	729,597	3,350,110	10,220,095	464,496	1,145,586	92,832
Miscellaneous receipts	262,971,117	2,163,070	16,664,604	83,412,308	12,770,411	8,004,294	1,067,489
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	331,537,632	2,586,362	17,323,306	71,640,239	4,152,187	2,672,216	555,750
Interest on Federal, State, and municipal bonds	45,361,473	399,065	1,820,026	7,256,448	353,182	637,351	220,539
C. Total compiled receipts [2]	17,442,945,381	49,349,562	863,031,484	10,424,591,237	3,190,744,992	1,005,343,858	257,600,554
D. Statutory deductions:							
Cost of goods sold	10,716,742,838	33,305,032	592,237,608	8,326,063,981	2,872,631,361	858,865,980	226,940,973
Compensation of officers	171,113,149	1,080,790	7,868,103	83,232,950	6,386,130	14,495,696	2,739,150
Interest paid	874,340,793	4,906,559	31,931,171	230,729,533	50,699,137	17,395,603	4,040,444
Taxes paid other than income tax	350,020,310	1,775,679	25,446,800	148,314,866	14,477,458	12,961,915	2,378,666
Bad debts	137,258,464	3,610,582	4,018,670	65,102,575	5,599,271	7,090,158	2,028,359
Depreciation	659,573,717	2,007,543	61,157,016	380,105,814	35,429,550	30,620,792	4,462,765
Depletion	157,948,341	808,643	57,962,066	90,709,130	53,884	9,394	
Loss from sale of real estate, stocks, and bonds	201,071,150	1,680,819	8,608,192	60,776,306	10,051,247	4,365,616	697,656
Miscellaneous deductions	5,317,496,805	9,508,468	152,643,103	1,637,555,584	244,642,547	150,901,462	39,923,546
E. Total statutory deductions	18,585,565,567	58,684,115	941,872,729	11,022,590,739	3,239,970,585	1,096,706,616	283,211,559
F. Compiled net deficit	1,142,620,186	9,334,553	78,841,245	597,999,502	49,225,593	91,362,758	25,611,005

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G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit	376, 899, 105	2, 985, 427	19, 143, 332	78, 896, 687	4, 505, 369	3, 309, 567	776, 289
H. Statutory deficit	1, 519, 519, 291	12, 319, 980	97, 984, 577	676, 896, 189	53, 730, 962	94, 672, 325	26, 387, 294
Cash and stock dividends distributed:[3]							
Cash dividends	688, 228, 734	1, 273, 583	74, 971, 025	287, 280, 631	18, 764, 750	17, 780, 726	5, 067, 589
Stock dividends	73, 503, 348			16, 383, 887	88, 853	586, 510	
Total dividends distributed	761, 732, 082	1, 273, 583	74, 971, 025	303, 664, 518	18, 853, 603	18, 367, 236	5, 067, 589

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 3.—CONSOLIDATED RETURNS SHOWING NO NET INCOME—Continued

Distribution	Manufacturing—Continued						
	Rubber products	Forest products	Paper, pulp, and products	Printing, publishing, and allied industries	Chemicals and allied products	Stone, clay, and glass products	Metal and its products
A. Receipts, taxable income:							
Gross sales	$460,642,297	$408,900,956	$255,262,352	$118,074,045	$1,718,355,635	$72,600,482	$2,361,954,170
Profit or loss from sales—							
Returns showing profit	*106,548,694*	*75,684,765*	*47,131,260*	*28,427,760*	*463,994,532*	*16,968,372*	*512,686,837*
Returns showing loss	*1,008,391*	*1,045,764*	*61,475*	*1,572,251*	*248,960*	*352,791*	*2,564,209*
Profits less losses[1]	*105,540,303*	*74,639,005*	*47,069,785*	*26,855,509*	*463,745,572*	*16,615,581*	*510,132,628*
Gross profits from operations other than amounts tabulated as gross sales	2,563,185	3,376,821	3,275,396	826,197	34,433,861	275,951	6,448,484
Interest	1,775,967	6,670,481	20,460,728	968,078	20,078,242	699,871	18,716,445
Rents	2,129,295	4,436,406	1,234,177	885,389	7,491,841	648,802	4,122,332
Profits from sale of real estate, stocks, bonds, and other capital assets	83,742	2,492,210	281,048	293,432	3,434,388	254,202	1,268,873
Miscellaneous receipts	4,430,137	8,169,746	1,473,735	996,221	23,396,170	845,438	17,046,530
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	7,346,539	2,130,070	18,233,635	2,798,810	20,687,980	317,890	6,065,170
Interest on Federal, State, and municipal bonds	65,561	245,169	52,534	22,448	961,489	45,512	4,424,812
C. Total compiled receipts[2]	479,036,723	436,421,859	300,273,605	124,864,620	1,828,839,606	75,688,148	2,420,046,816
D. Statutory deductions:							
Cost of goods sold	355,101,994	334,261,951	208,192,567	91,392,571	1,254,610,063	53,984,901	1,851,824,808
Compensation of officers	1,942,962	6,614,001	2,547,010	3,589,894	9,076,279	2,058,537	27,558,043
Interest paid	13,513,517	15,938,087	25,335,611	3,781,141	48,172,952	2,884,062	42,837,707
Taxes paid other than income tax	4,219,156	10,425,136	4,830,773	815,882	58,868,046	1,168,251	34,833,553
Bad debts	9,441,128	3,165,940	1,260,893	2,833,498	9,858,851	816,245	17,183,780
Depreciation	17,979,731	21,698,842	12,984,410	2,790,283	129,094,777	5,706,381	106,447,521
Depletion	128	11,158,402	943,827		72,923,834	459,467	5,053,715
Loss from sale of real estate, stocks, and bonds	970,541	3,708,904	2,325,402	1,863,195	4,530,463	1,050,039	20,015,260
Miscellaneous deductions	124,174,101	70,525,412	38,476,204	26,278,670	344,760,798	19,078,079	483,684,422
E. Total statutory deductions	527,343,258	477,496,675	296,896,697	133,345,134	1,931,896,063	87,205,962	2,589,438,809

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F. Compiled net deficit	48,306,535	41,074,816	[7] 3,376,908	8,480,514	103,056,457	11,517,814	169,391,993
G. Plus tax-exempt interest and dividends received on capital stock of domestic corporations to arrive at statutory deficit	7,412,100	2,375,239	18,286,169	2,821,258	21,649,469	363,402	10,489,982
H. Statutory deficit	55,718,635	43,450,055	14,909,261	11,301,772	124,705,926	11,881,216	179,881,975
Cash and stock dividends distributed:[3]							
Cash dividends	12,441,099	14,220,966	12,196,673	2,955,718	77,429,160	14,433,574	107,943,278
Stock dividends	20,000	1,200,000	432,250	34,250	4,424,164	4,717,244	4,585,433
Total dividends distributed	12,461,099	15,420,966	12,628,923	2,989,968	81,853,324	19,150,818	112,528,711

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TABLE 21.—*Consolidated corporation returns for 1930 by major industrial groups, showing analysis of compiled receipts and statutory deductions; also net profit or deficit, net income, tax, and net profit after deducting tax*—Continued

PART 3.—CONSOLIDATED RETURNS SHOWING NO NET INCOME—Continued

Distribution	Manufacturing not elsewhere classified	Construction	Transportation and other public utilities	Trade	Service—Professional, amusements, hotels, etc.	Finance—Banking, insurance, real estate and holding companies, stock and bond brokers, etc.	Nature of business not given
A. Receipts, taxable income:							
Gross sales	$283,583,129	$71,054,756		$2,147,494,337			
Profit or loss from sales—							
Returns showing profit	*69,997,431*	*9,170,148*		*447,601,090*			
Returns showing loss	*4,671,114*	*28,012*		*3,278,236*			
Profits less losses[1]	*65,326,317*	*9,142,136*		*444,322,854*			
Gross profits from operations other than amounts tabulated as gross sales	3,439,432	18,487,176	$2,007,742,841	35,103,331	$261,978,797	[4] $556,413,082	$343
Interest	4,147,160	950,232	49,670,802	11,445,690	2,609,523	258,810,359	
Rents	2,031,469	743,365	20,199,443	42,457,475	21,853,519	114,592,707	2,640
Profits from sale of real estate, stocks, bonds, and other capital assets	409,286	586,655	6,178,294	1,481,297	6,798,599	32,713,041	
Miscellaneous receipts	5,212,137	1,205,863	49,277,808	36,499,769	7,207,781	66,539,914	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	6,679,992	489,687	62,877,288	7,865,726	4,951,433	163,801,491	2,100
Interest on Federal, State, and municipal bonds	227,851	357,984	3,687,363	271,519	18,119	31,550,949	
C. Total compiled receipts [2]	305,730,456	93,875,718	2,199,633,839	2,282,619,144	305,417,771	1,224,421,543	5,083
D. Statutory deductions:							
Cost of goods sold	218,256,812	61,912,620		1,703,223,597			
Compensation of officers	6,225,248	3,023,125	10,707,858	27,315,761	5,794,794	32,089,768	
Interest paid	6,131,272	2,069,672	319,701,149	34,510,897	24,251,717	226,240,095	
Taxes paid other than income tax	3,336,030	1,084,658	101,920,884	20,843,348	9,834,877	40,797,109	2,089
Bad debts	5,824,452	1,722,728	4,284,928	23,856,174	2,367,089	32,295,718	
Depreciation	12,890,762	3,695,163	140,441,032	26,589,044	17,138,354	28,439,751	
Depletion	106,479	249	7,973,559	321,521		173,173	
Loss from sale of real estate, stocks, and bonds	11,197,983	1,160,814	14,649,411	8,822,703	2,808,791	102,564,114	
Miscellaneous deductions	95,110,343	24,233,781	1,753,904,008	541,745,371	272,084,763	[4] 925,807,984	13,743
E. Total statutory deductions	359,079,381	98,902,810	2,353,582,829	2,387,228,416	334,280,385	[5] 1,388,407,712	15,832

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

[1] "Gross sales," less "cost of goods sold" (shown under statutory deductions).
[2] Includes net profits from sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Excludes nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.
[3] Excludes cash dividends and stock dividends of life insurance companies.
[4] Includes for a limited number of returns the cost of securities purchased for customers.
[5] Includes special nonexpense deduction of life insurance companies. (See p. 20.)
[6] Deficit.
[7] Profit.

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

[For text defining certain items and describing returns included, see pp. 1-4, 31]

ALL FISCAL YEAR AND PART YEAR RETURNS

Distribution	Total for fiscal year and part year returns	Fiscal year returns					
		Total	Month ending fiscal year—				
			July, 1930	August, 1930	September, 1930	October, 1930	November, 1930
A. Receipts, taxable income:							
Gross sales	$24,982,912,553	$22,404,434,067	$1,217,063,758	$1,096,504,602	$1,186,491,324	$4,376,757,231	$1,866,422,911
Profit or loss from sales—							
Returns showing profit	*4,925,791,846*	*4,362,799,848*	*208,787,890*	*208,308,967*	*258,837,502*	*507,728,908*	*397,832,691*
Returns showing loss	*80,118,511*	*64,167,272*	*5,005,637*	*2,663,909*	*6,286,210*	*3,109,229*	*4,240,371*
Profits less losses [1]	*4,845,673,335*	*4,298,632,571*	*203,782,253*	*205,645,058*	*253,451,292*	*504,619,679*	*393,592,320*
Gross profit from operations other than amounts tabulated as gross sales	972,038,305	830,577,284	33,069,314	228,097,993	60,468,515	107,764,179	40,895,346
Interest	337,682,745	256,199,154	6,719,335	15,294,743	27,023,839	53,891,575	33,600,527
Rents	402,511,263	346,503,534	15,355,650	18,849,101	45,477,510	30,658,138	24,426,153
Profits from sale of real estate, stocks, bonds, and other capital assets	66,242,301	50,156,450	4,483,716	3,530,181	6,417,446	9,849,346	7,125,911
Miscellaneous receipts	334,210,173	299,876,492	16,005,899	18,108,749	17,901,202	18,388,070	17,573,225
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	161,714,233	113,339,203	3,777,794	5,808,708	10,082,773	13,463,685	15,864,190
Interest on Federal, State, and municipal bonds	24,982,529	19,379,943	468,634	700,974	1,515,319	2,528,327	4,026,156
C. Total compiled receipts [2]	27,282,294,102	24,320,466,127	1,296,944,100	1,386,895,051	1,355,377,928	4,613,300,551	2,009,934,419
D. Statutory deductions:							
Cost of goods sold	20,137,239,218	18,105,801,496	1,013,281,505	890,859,544	933,040,032	3,872,137,552	1,472,830,591
Compensation of officers	580,096,699	491,979,654	31,120,790	30,564,494	36,352,141	40,415,460	47,932,642
Interest paid	568,026,128	452,363,673	20,235,069	30,300,382	44,188,171	75,909,264	35,369,763
Taxes paid other than income tax	265,587,379	227,367,328	8,797,665	12,905,558	21,380,230	21,129,006	20,881,504
Bad debts	184,747,340	157,067,128	7,947,613	8,159,947	9,061,142	16,921,023	19,350,552
Depreciation	527,302,767	438,226,683	19,118,002	34,664,586	40,791,904	50,379,684	35,160,872
Depletion	25,448,821	16,329,300	547,612	949,448	1,748,461	1,282,143	3,703,171
Loss from sale of real estate, stocks, and bonds	167,678,229	134,908,998	680,553	2,365,231	9,620,495	6,537,366	33,106,381
Miscellaneous deductions	4,880,806,456	4,306,137,859	196,385,894	341,831,641	258,855,521	515,533,653	335,824,531
E. Total statutory deductions	27,336,933,037	24,330,182,119	1,298,114,703	1,352,600,831	1,355,038,097	4,600,245,151	2,004,160,007

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F. Compiled net profit less net deficit	‹ 54,638,935	‹ 9,715,992	‹ 1,170,603	34,294,220	339,831	13,055,400	5,774,412
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	186,696,762	132,719,146	4,246,428	6,509,682	11,598,092	15,992,012	19,890,346
H. Statutory net income less statutory net deficit	‹ 241,335,697	‹ 142,435,138	45,417,031	27,784,538	‹ 11,258,261	‹ 2,936,612	‹ 14,115,934
I. Net loss for prior year deducted by concerns reporting net income for 1930	30,936,687	23,749,298	2,402,762	1,617,699	3,292,940	1,968,555	1,774,006
J. Statutory net income (H) less net loss for prior year (I)	‹ 272,272,384	‹ 166,184,436	‹ 7,819,793	26,166,839	‹ 14,551,201	‹ 4,905,167	‹ 15,889,940
K. Total tax	81,814,979	70,640,309	3,212,268	6,831,177	5,991,476	7,217,636	7,986,512
L. Compiled net profit (F) less total tax (K)	‹ 136,453,914	‹ 80,356,301	‹ 4,382,871	27,463,043	‹ 5,651,645	5,837,764	‹ 2,212,100
Cash and stock dividends distributed: [3]							
Cash dividends	749,810,244	628,022,813	20,750,922	49,520,691	44,370,308	65,475,159	92,677,802
Stock dividends	84,024,481	79,256,219	18,537,314	3,318,137	4,623,058	13,232,651	11,470,809
Total dividends distributed	833,834,725	707,279,032	39,288,236	52,838,828	48,993,366	78,707,810	104,148,611

For footnotes see p. 297.

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

ALL FISCAL YEAR AND PART YEAR RETURNS—Continued

Distribution	Fiscal year returns—Continued						Part year returns
	Month ending fiscal year—Continued						
	January, 1931	February, 1931	March, 1931	April, 1931	May, 1931	June, 1931	
A. Receipts, taxable income:							
Gross sales	$3,445,342,422	$2,122,123,598	$1,283,902,030	$1,157,531,773	$1,376,485,854	$3,275,808,564	$2,578,478,486
Profit or loss from sales—							
Returns showing profit	*981,967,940*	*415,898,443*	*285,602,753*	*238,812,387*	*222,654,129*	*636,368,233*	*562,992,008*
Returns showing loss	*3,189,175*	*3,250,814*	*7,027,783*	*6,706,503*	*3,434,209*	*20,174,432*	*16,951,239*
Profits less losses [1]	*978,778,765*	*412,667,629*	*278,574,970*	*232,106,884*	*219,219,920*	*616,193,801*	*547,040,764*
Gross profit from operations other than amounts tabulated as gross sales	55,612,988	41,737,821	58,055,084	47,642,596	52,279,115	104,954,333	141,461,021
Interest	26,712,217	10,918,512	15,144,382	16,513,971	10,821,905	39,558,148	81,483,591
Rents	48,901,609	21,784,887	21,969,026	55,918,296	18,297,737	44,865,427	56,007,729
Profits from sale of real estate, stocks, bonds, and other capital assets	3,846,238	1,475,695	3,014,482	2,985,233	1,692,680	4,735,522	16,085,851
Miscellaneous receipts	105,289,301	26,258,337	17,450,566	15,182,057	15,889,118	31,829,968	34,333,681
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	9,423,422	6,114,078	10,840,538	8,056,523	8,161,428	21,746,064	48,375,030
Interest on Federal, State, and municipal bonds	1,889,056	1,699,099	1,012,693	1,457,957	939,689	3,142,039	5,602,586
C. Total compiled receipts [2]	3,697,017,253	2,232,112,027	1,411,388,801	1,306,288,406	1,484,567,526	3,526,640,065	2,961,827,975
D. Statutory deductions:							
Cost of goods sold	2,466,563,657	1,709,455,969	1,005,327,060	925,424,889	1,157,265,934	2,659,614,763	2,031,437,722
Compensation of officers	79,119,571	31,385,652	38,998,716	38,195,868	35,105,646	82,788,674	88,117,045
Interest paid	53,713,906	18,379,174	31,988,465	36,047,731	23,182,673	83,049,075	115,662,455
Taxes paid other than income tax	43,832,236	14,314,108	15,048,191	19,127,558	12,354,215	37,597,057	38,220,051
Bad debts	27,297,849	7,527,043	13,205,484	12,168,332	10,200,813	25,227,330	27,680,212
Depreciation	55,608,894	33,296,522	34,775,233	34,400,670	26,664,002	73,366,314	89,076,084
Depletion	446,673	888,944	1,383,574	2,321,174	655,679	2,402,421	9,119,521
Loss from sale of real estate, stocks, and bonds	6,541,443	5,987,990	21,964,135	9,365,762	15,953,086	22,786,556	32,769,231
Miscellaneous deductions	957,367,501	378,522,406	282,135,613	244,849,803	220,525,061	574,306,235	574,668,597
E. Total statutory deductions	3,690,491,730	2,199,757,808	1,444,826,471	1,321,901,787	1,501,907,109	3,561,138,425	3,006,750,918

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F. Compiled net profits less net deficit	6,525,523	32,354,219	[4] 33,437,670	[4] 15,613,381	[4] 17,339,583	[4] 34,498,360	[4] 44,922,943
G. Less tax-exempt interest and dividends on capital stock of domestic corporations to arrive at statutory net income	11,312,478	7,813,177	11,853,231	9,514,480	9,101,117	24,888,103	53,977,616
H. Statutory net income less statutory net deficit	[4] 4,786,955	24,541,042	[4] 45,290,901	[4] 25,127,861	[4] 26,440,700	[4] 59,386,463	[4] 98,900,559
I. Net loss for prior year deducted by concerns reporting net income for 1930	2,004,239	1,756,995	1,906,263	1,461,242	2,534,268	3,030,329	7,187,389
J. Statutory net income (H) less net loss for prior year (I)	[4] 6,791,194	22,784,047	[4] 47,197,164	[4] 26,589,103	[4] 28,974,968	[4] 62,416,792	[4] 106,087,948
K. Total tax	8,520,745	7,593,321	3,808,790	4,640,895	3,471,370	11,366,119	11,174,670
L. Compiled net profit (F) less total tax (K)	[4] 1,995,222	24,760,898	[4] 37,246,460	[4] 20,254,276	[4] 20,810,953	[4] 45,864,479	[4] 56,097,613
Cash and stock dividends distributed: [3]							
Cash dividends	92,973,839	55,353,033	35,695,171	44,628,500	26,262,369	100,315,019	121,787,431
Stock dividends	6,885,129	1,058,742	1,474,221	3,476,601	2,469,285	12,710,272	4,768,262
Total dividends distributed	99,858,968	56,411,775	37,169,392	48,105,101	28,731,654	113,025,291	126,555,693

[1] "Gross sales" less "cost of goods sold" (shown under statutory deductions).
[2] Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Excludes nontaxable income other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule L of the return.
[3] Excludes cash dividends and stock dividends on capital stock of life insurance companies.
[4] Deficit.

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

ALABAMA

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	3,361	1,936	$45,892,777	$912,402	1,425	$6,547,856	[3]
1917	3,470	2,313	60,430,518	15,174,347	1,157	4,531,856	[3]
1918	3,228	2,337	44,240,690	14,880,689	891	3,113,244	[3]
1919	2,983	2,092	37,012,996	7,357,159	891	4,736,740	[3]
1920	3,198	1,967	39,003,402	8,183,881	1,231	10,118,369	[3]
1921	3,079	1,425	12,802,636	1,782,850	1,654	23,183,482	[3]
1922	3,335	2,096	29,184,794	2,832,760	1,239	7,765,401	[3]
1923	3,595	2,348	45,961,341	4,756,724	1,247	7,225,661	[3]
1924	3,838	2,373	35,538,812	3,905,099	1,465	9,832,343	[3]
1925	3,936	2,569	42,929,890	4,978,930	1,367	8,288,434	[3]
1926	4,133	2,618	40,662,231	4,860,556	1,515	9,949,904	[3]
1927	4,383	2,697	35,666,948	4,171,974	1,313	9,352,937	373
1928	4,656	2,619	31,251,443	3,054,659	1,608	10,519,460	429
1929	4,473	2,310	29,089,134	2,642,570	1,767	16,471,552	396
1930	4,477	1,772	12,393,874	1,047,504	2,261	25,019,857	444

ALASKA

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

ARIZONA

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

ARKANSAS

1916	2,344	1,644	$24,791,391	$487,130	700	$2,237,367	[3]
1917	2,521	1,955	23,999,993	3,962,299	566	1,328,146	[3]
1918	1,993	1,624	20,279,541	5,747,375	369	1,800,431	[3]
1919	2,135	1,721	27,764,783	5,792,366	414	2,376,525	[3]
1920	2,317	1,513	19,704,635	3,590,889	804	6,466,235	[3]
1921	2,383	1,275	9,485,493	1,285,945	1,108	12,136,631	[3]
1922	2,447	1,527	18,439,688	1,949,055	920	8,702,914	[3]
1923	2,612	1,669	22,372,775	2,360,633	943	7,213,801	[3]
1924	2,554	1,670	18,080,163	1,864,449	884	6,820,639	[3]

For footnotes see p. 312.

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

ARKANSAS—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1925	2,684	1,823	$22,899,479	$2,515,334	861	$5,549,165	[3]
1926	2,634	1,701	18,597,044	2,122,827	933	10,396,812	[3]
1927	2,660	1,626	16,260,478	1,810,758	884	12,106,704	150
1928	2,760	1,707	17,064,011	1,572,542	889	9,448,999	164
1929	2,629	1,680	17,565,967	1,450,711	795	6,139,868	154
1930	2,624	1,140	6,755,416	571,397	1,309	19,093,901	175
CALIFORNIA							
1916	17,986	8,654	$279,952,569	$5,458,102	9,332	$98,845,123	[3]
1917	18,369	8,951	322,260,909	58,384,268	9,418	45,810,746	[3]
1918	15,964	7,881	226,771,653	71,857,906	8,083	44,974,027	[3]
1919	14,716	8,259	342,599,672	83,513,277	6,457	77,837,758	[3]
1920	14,865	7,872	282,825,053	59,574,015	6,993	82,887,321	[3]
1921	15,181	7,397	194,184,282	32,527,304	7,784	108,549,719	[3]
1922	16,651	8,742	303,048,110	35,465,270	7,909	88,755,771	[3]
1923	18,386	9,834	369,970,234	43,033,209	8,552	99,996,982	[3]
1924	19,737	9,990	376,724,853	44,161,442	9,747	116,945,379	[3]
1925	20,263	10,539	417,825,949	50,533,672	9,724	119,911,974	[3]
1926	21,258	10,901	426,838,778	54,319,333	10,357	138,640,232	[3]
1927	22,162	11,098	447,749,712	56,529,600	8,494	146,148,863	2,570
1928	22,754	11,438	552,289,223	62,038,115	8,747	145,858,979	2,569
1929	23,206	11,316	512,923,444	52,960,071	9,243	147,570,283	2,647
1930	23,836	9,517	324,584,256	36,114,206	11,538	253,756,750	2,781
COLORADO							
1916	7,479	2,986	$57,043,218	$1,115,854	4,493	$13,040,522	[3]
1917	7,618	3,539	96,761,318	14,656,097	4,079	12,506,521	[3]
1918	7,170	3,273	74,209,860	28,033,824	3,897	11,039,270	[3]
1919	6,704	3,107	79,287,797	17,590,501	3,597	16,828,247	[3]
1920	6,812	2,976	66,034,834	12,801,866	3,836	18,021,558	[3]
1921	6,559	2,340	34,041,045	5,964,783	4,219	134,544,456	[3]
1922	6,855	2,720	55,835,080	5,546,947	4,135	29,747,821	[3]
1923	6,344	2,636	60,490,802	6,182,816	3,708	25,414,654	[3]
1924	6,494	2,891	60,846,149	7,024,097	3,603	26,209,210	[3]
1925	6,399	2,983	60,448,005	7,077,070	3,416	26,159,041	[3]
1926	6,580	3,071	62,872,037	7,811,708	3,509	21,333,038	[3]
1927	6,863	3,144	47,758,479	5,647,319	2,291	27,717,320	1,428
1928	7,134	3,342	59,932,477	6,108,549	2,313	17,102,817	1,479
1929	7,317	3,311	52,349,386	5,084,003	2,474	21,166,262	1,532
1930	7,257	2,941	30,943,420	3,090,052	2,845	28,736,849	1,471
CONNECTICUT							
1916	4,852	3,096	$189,211,399	$3,713,384	1,756	$13,042,728	[3]
1917	4,976	3,263	181,855,545	44,742,693	1,713	10,013,997	[3]
1918	4,799	3,249	162,323,386	65,472,179	1,550	10,782,919	[3]
1919	4,405	3,012	175,757,795	39,037,803	1,393	43,107,499	[3]
1920	4,665	2,966	99,993,495	18,364,729	1,699	59,227,354	[3]
1921	4,899	2,369	55,306,167	7,510,812	2,530	67,583,702	[3]
1922	5,227	2,947	95,297,569	10,532,844	2,280	24,144,339	[3]
1923	5,492	3,373	120,934,894	13,182,836	2,119	37,594,854	[3]
1924	5,782	3,431	103,180,674	11,848,127	2,351	36,792,136	[3]
1925	5,958	3,720	125,092,862	14,886,873	2,238	30,543,543	[3]
1926	6,280	3,771	124,029,378	15,645,630	2,509	40,943,399	[3]
1927	6,685	3,935	136,992,216	16,827,368	2,283	27,103,848	467
1928	7,105	4,302	177,470,906	19,569,911	2,326	28,197,261	477
1929	7,529	4,558	199,914,339	20,781,847	2,486	33,654,066	485
1930	7,955	3,698	84,910,504	9,169,764	3,742	80,185,409	515

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

DELAWARE

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	960	554	$136,270,898	$2,894,425	406	$1,298,688	(3)
1917	1,071	616	128,477,428	29,154,615	455	8,097,909	(3)
1918	688	384	46,730,072	19,937,765	304	1,939,002	(3)
1919	816	466	36,679,540	8,588,857	350	2,613,379	(3)
1920	809	401	25,227,425	3,663,003	408	6,117,027	(3)
1921	918	383	6,056,783	943,835	535	13,526,704	(3)
1922	1,002	481	22,716,671	2,278,883	521	11,569,175	(3)
1923	1,116	588	41,933,301	3,976,282	528	9,086,570	(3)
1924	991	594	39,540,910	4,703,290	397	12,787,463	(3)
1925	1,376	780	60,931,345	7,664,617	596	10,701,129	(3)
1926	1,483	811	82,896,307	10,815,415	672	13,485,133	(3)
1927	1,553	845	116,890,099	15,547,645	485	22,832,110	223
1928	1,705	984	189,783,492	22,067,396	471	9,440,376	250
1929	1,951	1,068	272,455,382	29,423,386	583	34,178,027	300
1930	1,951	888	125,272,479	14,548,434	811	45,823,303	252

DISTRICT OF COLUMBIA

1916	1,130	653	$41,460,981	$778,274	477	$2,012,380	(3)
1917	1,263	821	34,393,560	4,117,157	442	1,714,056	(3)
1918	719	552	15,100,500	4,792,854	167	1,332,284	(3)
1919	995	659	29,746,693	6,411,505	336	2,933,847	(3)
1920	1,153	659	24,366,573	3,676,669	494	3,635,912	(3)
1921	1,258	716	20,211,960	3,421,506	542	11,812,424	(3)
1922	1,466	822	30,390,273	3,196,897	644	6,211,642	(3)
1923	1,575	923	44,483,103	5,360,889	652	5,237,736	(3)
1924	1,656	942	47,457,560	5,745,401	714	6,679,819	(3)
1925	1,753	1,081	64,493,229	8,119,191	672	4,510,589	(3)
1926	1,888	1,077	65,987,475	8,671,069	811	7,733,936	(3)
1927	1,988	1,070	55,838,329	7,225,128	695	8,733,836	223
1928	2,220	1,126	55,898,404	6,422,798	822	11,526,873	272
1929	2,329	1,197	52,909,244	5,460,289	872	10,237,366	260
1930	2,317	1,124	30,330,490	3,285,696	966	15,134,686	227

FLORIDA

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

GEORGIA

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

For footnotes see p. 312.

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

GEORGIA—Continued.

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1925	5,251	3,354	$67,080,735	$7,699,583	1,897	$18,297,398	(3)
1926	5,281	3,234	61,823,773	7,564,471	2,047	23,522,021	(3)
1927	5,524	3,416	70,521,193	8,320,117	1,839	19,387,376	269
1928	5,620	3,409	64,903,089	6,891,285	1,922	18,500,350	289
1929	5,738	3,390	62,280,928	6,104,989	2,037	20,485,642	311
1930	5,678	2,681	23,924,817	2,252,340	2,717	39,199,809	280
HAWAII							
1916	571	396	$45,704,636	$889,751	175	$1,255,144	(3)
1917	617	417	38,002,867	11,381,001	200	355,581	(3)
1918	480	337	24,023,809	8,014,383	143	884,848	(3)
1919	521	357	40,922,726	11,037,781	164	1,448,000	(3)
1920	534	368	58,284,660	19,228,745	166	1,110,422	(3)
1921	587	315	10,584,937	1,605,477	272	8,694,042	(3)
1922	604	351	15,159,068	1,750,982	253	4,427,230	(3)
1923	586	364	27,706,582	3,037,316	222	1,475,820	(3)
1924	607	393	31,529,816	3,625,419	214	1,109,053	(3)
1925	594	380	22,148,292	2,794,231	214	2,269,411	(3)
1926	633	429	25,849,463	3,396,249	204	1,666,698	(3)
1927	686	445	28,349,258	3,715,310	203	2,200,129	38
1928	734	455	33,455,832	3,883,119	238	1,696,287	41
1929	784	448	28,828,910	3,045,503	291	2,894,799	45
1930	785	413	22,836,121	2,643,151	339	4,787,319	33
IDAHO							
1916	1,780	969	$10,817,234	$212,526	811	$1,934,127	(3)
1917	1,889	1,084	14,951,419	2,497,452	805	1,954,152	(3)
1918	1,184	657	7,305,194	1,833,894	527	1,603,655	(3)
1919	1,690	951	11,399,127	1,750,435	739	2,529,376	(3)
1920	1,771	893	9,783,905	1,377,922	878	5,685,084	(3)
1921	1,706	601	2,229,211	203,309	1,105	10,309,380	(3)
1922	1,872	734	6,347,527	462,751	1,138	5,436,222	(3)
1923	1,951	840	10,330,884	965,874	1,111	5,320,288	(3)
1924	2,071	902	6,845,563	680,401	1,169	5,828,747	(3)
1925	2,279	1,012	9,013,870	975,132	1,267	5,195,974	(3)
1926	2,282	991	7,707,149	837,110	1,291	6,219,455	(3)
1927	2,270	1,014	5,930,441	587,368	564	5,915,313	692
1928	2,352	1,061	6,644,819	535,238	553	6,839,394	738
1929	2,412	1,054	7,524,958	505,247	593	4,619,702	765
1930	2,509	919	4,942,993	402,616	790	9,156,477	800
ILLINOIS							
1916	21,931	13,451	$762,145,412	$15,014,845	8,480	$28,596,059	(3)
1917	22,389	14,399	1,133,758,086	219,018,819	7,990	42,739,849	(3)
1918	20,406	12,920	759,325,582	278,662,236	7,486	34,350,497	(3)
1919	20,214	13,792	833,157,670	189,321,721	6,422	86,029,202	(3)
1920	21,127	13,413	677,180,274	149,048,598	7,714	145,320,086	(3)
1921	22,396	11,384	381,144,453	61,308,578	11,012	357,312,053	(3)
1922	24,184	14,360	670,758,004	75,884,486	9,824	173,860,580	(3)
1923	25,242	15,941	752,649,643	82,678,907	9,301	136,524,673	(3)
1924	26,414	15,959	706,054,194	82,467,674	10,455	161,659,103	(3)
1925	27,239	16,767	851,832,473	105,692,356	10,472	141,187,284	(3)
1926	28,340	16,986	901,781,956	116,558,602	11,354	159,086,095	(3)
1927	29,248	16,913	836,587,699	107,498,653	10,052	185,949,352	2,283
1928	30,444	17,668	1,012,940,140	115,222,042	10,370	179,767,433	2,406
1929	31,700	17,698	1,103,647,465	115,132,836	11,339	216,642,175	2,663
1930	32,043	13,389	586,664,164	66,135,079	15,780	407,149,790	2,874

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

INDIANA

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

IOWA

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

KANSAS

1916	4,467	3,299	$104,070,570	$2,073,911	1,168	$2,548,187	(3)
1917	4,604	3,680	121,396,212	19,611,875	924	5,270,237	(3)
1918	4,474	3,353	81,794,544	19,619,483	1,121	5,644,387	(3)
1919	4,531	3,436	116,251,721	20,987,914	1,095	7,329,727	(3)
1920	4,658	3,202	104,600,732	16,637,770	1,456	19,120,098	(3)
1921	4,749	2,852	87,549,593	15,101,167	1,897	22,247,520	(3)
1922	4,956	3,115	121,146,807	14,445,997	1,841	14,468,330	(3)
1923	4,928	2,987	87,085,926	10,270,566	1,941	17,532,728	(3)
1924	4,985	3,184	84,610,712	9,832,973	1,801	15,351,310	(3)
1925	5,003	3,132	109,216,206	13,442,854	1,871	13,573,394	(3)
1926	5,280	3,253	131,458,924	17,017,077	2,027	12,888,990	(3)
1927	5,191	3,122	99,605,516	12,807,208	1,677	29,872,526	392
1928	5,228	3,258	108,126,632	12,099,545	1,531	10,460,044	439
1929	5,192	3,278	134,228,182	13,952,047	1,517	12,768,097	397
1930	5,308	2,846	74,320,733	8,241,440	2,059	29,351,949	403

KENTUCKY

1916	5,405	3,439	$66,519,119	$1,303,454	1,966	$5,561,520	(3)
1917	5,580	3,853	82,895,744	17,390,723	1,727	4,169,934	(3)
1918	4,307	3,143	69,821,552	23,978,936	1,164	3,702,543	(3)
1919	4,571	3,075	70,588,761	15,271,104	1,496	6,446,506	(3)
1920	4,804	3,079	74,869,079	16,965,239	1,725	12,865,946	(3)
1921	4,757	2,617	31,877,592	4,771,750	2,140	34,306,672	(3)
1922	5,119	3,315	69,658,734	7,376,137	1,804	18,085,658	(3)

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

KENTUCKY—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1923	5,153	3,381	$72,582,288	$8,139,710	1,772	$13,264,642	[3]
1924	5,225	3,226	64,974,995	7,347,437	1,999	16,972,876	[3]
1925	5,295	3,418	78,148,741	9,418,224	1,877	11,483,729	[3]
1926	5,479	3,403	77,202,970	9,612,262	2,076	14,471,051	[3]
1927	5,718	3,397	72,269,854	8,892,758	1,691	14,493,784	630
1928	5,894	3,457	75,154,449	8,172,028	1,783	15,998,237	654
1929	5,668	3,316	77,305,053	7,745,933	1,799	16,387,992	553
1930	5,764	2,767	38,452,724	3,981,810	2,364	74,305,037	633
LOUISIANA							
1916	3,705	2,380	$52,633,117	$1,047,775	1,325	$5,929,989	[3]
1917	4,096	3,113	88,178,618	17,557,639	983	6,653,731	[3]
1918	3,661	2,557	57,167,621	18,300,881	1,104	5,394,984	[3]
1919	4,001	2,690	88,957,200	22,785,950	1,311	8,189,629	[3]
1920	4,365	2,441	67,291,639	15,427,607	1,924	26,883,684	[3]
1921	4,470	2,053	27,125,000	3,905,935	2,417	40,131,350	[3]
1922	4,987	2,580	51,649,253	5,483,592	2,407	44,743,533	[3]
1923	5,109	2,841	68,344,723	7,543,885	2,268	23,034,850	[3]
1924	5,155	2,943	54,436,362	5,934,261	2,212	24,738,179	[3]
1925	5,250	3,121	64,232,938	7,268,660	2,129	26,152,664	[3]
1926	5,657	3,277	62,497,081	7,554,101	2,380	26,200,382	[3]
1927	5,817	3,219	56,860,797	6,752,612	2,092	28,323,044	506
1928	6,072	3,370	60,220,625	6,122,204	2,132	27,384,846	570
1929	6,314	3,424	53,648,140	4,980,312	2,242	32,195,852	648
1930	6,440	2,903	33,217,314	3,096,364	2,881	51,988,388	656
MAINE							
1916	3,084	1,949	$38,312,774	$744,773	1,135	$3,936,433	[3]
1917	3,311	2,390	55,824,590	8,082,526	921	3,475,614	[3]
1918	2,469	1,496	25,251,628	7,997,729	973	6,490,020	[3]
1919	2,841	1,908	48,758,261	10,824,757	933	7,148,075	[3]
1920	2,830	1,737	43,835,668	8,808,774	1,093	8,382,167	[3]
1921	2,994	1,595	30,485,349	5,102,019	1,399	34,487,166	[3]
1922	3,219	1,855	40,170,194	4,755,360	1,364	11,175,507	[3]
1923	3,297	2,001	44,434,980	4,983,800	1,296	10,320,017	[3]
1924	3,444	1,966	31,347,813	3,533,832	1,478	12,818,615	[3]
1925	3,464	1,945	39,071,919	4,584,431	1,519	10,186,819	[3]
1926	3,443	1,972	32,528,974	3,908,753	1,471	10,464,172	[3]
1927	3,489	2,072	36,574,450	4,326,805	1,042	11,269,604	375
1928	3,644	2,092	34,914,666	3,702,506	1,133	8,974,306	419
1929	3,720	2,095	35,378,748	3,431,942	1,180	20,792,197	445
1930	3,789	1,888	24,232,269	2,496,359	1,476	28,486,786	425
MARYLAND							
1916	4,039	2,584	$87,284,003	$1,658,036	1,455	$4,664,013	[3]
1917	4,250	2,897	109,891,583	18,699,793	1,353	7,895,451	[3]
1918	3,498	2,529	84,761,692	30,116,417	969	4,875,517	[3]
1919	3,885	2,647	93,967,364	22,249,481	1,238	8,650,851	[3]
1920	4,662	3,012	76,902,019	13,879,487	1,650	22,765,511	[3]
1921	4,246	2,073	62,791,198	8,095,320	2,173	37,760,712	[3]
1922	4,599	2,520	65,766,880	7,355,370	2,079	23,130,838	[3]
1923	4,783	2,810	99,326,345	11,349,059	1,973	16,301,840	[3]
1924	5,202	2,933	83,492,835	9,846,911	2,269	21,782,532	[3]
1925	5,461	3,090	103,664,691	12,753,251	2,371	19,345,232	[3]
1926	5,621	3,188	118,165,800	14,934,207	2,433	20,398,160	[3]
1927	5,787	3,162	104,113,296	13,188,854	1,882	36,988,167	743
1928	5,970	3,144	156,351,652	17,573,370	2,067	25,824,764	759
1929	6,189	3,334	165,645,057	16,850,939	2,143	30,009,770	712
1930	5,922	2,775	116,375,490	13,224,817	2,479	57,807,757	668

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

MASSACHUSETTS

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	13,273	8,350	$467,503,662	$8,927,594	4,923	$28,086,373	(3)
1917	13,799	9,849	831,735,324	137,224,705	3,950	26,540,035	(3)
1918	12,622	8,501	614,896,233	274,088,286	4,121	67,643,422	(3)
1919	13,286	8,894	654,556,714	168,931,296	4,392	61,866,252	(3)
1920	14,150	8,142	402,527,511	87,847,073	6,008	199,140,818	(3)
1921	14,837	7,199	277,810,546	46,939,213	7,638	250,489,947	(3)
1922	15,867	8,922	415,230,727	47,813,576	6,945	153,696,505	(3)
1923	15,861	9,486	462,478,692	53,151,343	6,375	125,643,432	(3)
1924	17,101	9,412	352,209,501	40,796,074	7,689	173,656,457	(3)
1925	16,444	9,631	407,768,963	49,269,096	6,813	112,722,084	(3)
1926	17,639	9,752	382,931,611	48,500,010	7,887	146,128,051	(3)
1927	18,182	9,907	399,971,159	49,174,304	7,149	136,207,941	1,126
1928	18,851	10,266	412,506,062	45,923,268	7,501	147,014,255	1,084
1929	19,401	10,383	444,569,972	44,619,551	7,980	190,760,215	1,038
1930	20,070	8,316	249,537,347	27,837,352	10,546	346,662,268	1,208

MICHIGAN

1916	9,823	6,362	$375,253,744	$7,362,945	3,461	$13,792,528	(3)
1917	9,993	7,162	307,749,892	60,968,508	2,831	31,405,052	(3)
1918	9,021	5,951	338,729,021	143,175,293	3,070	18,492,536	(3)
1919	9,626	6,637	517,774,681	159,566,677	2,989	16,956,204	(3)
1920	10,872	6,704	402,047,385	102,620,785	4,168	49,535,366	(3)
1921	11,426	5,209	251,304,416	61,849,089	6,217	180,495,092	(3)
1922	11,853	6,571	447,225,520	56,070,746	5,282	76,326,217	(3)
1923	12,174	7,294	521,024,836	60,729,137	4,880	70,047,812	(3)
1924	12,778	7,429	497,940,013	59,869,257	5,349	63,963,119	(3)
1925	13,016	8,103	762,997,200	96,056,344	4,913	63,876,038	(3)
1926	13,553	8,282	672,422,283	88,183,330	5,271	84,481,252	(3)
1927	14,120	7,953	624,658,470	81,971,438	4,873	134,299,345	1,294
1928	14,920	8,655	735,670,950	85,310,239	4,840	159,476,988	1,425
1929	15,543	8,631	762,434,851	71,628,026	5,448	119,044,474	1,464
1930	15,758	6,045	389,342,499	43,857,774	8,063	193,927,520	1,650

MINNESOTA

1916	9,276	5,916	$205,685,329	$4,053,243	3,360	$12,209,895	(3)
1917	9,486	7,235	273,447,667	48,898,270	2,251	18,861,338	(3)
1918	8,576	5,787	138,101,260	35,545,623	2,789	10,168,846	(3)
1919	8,588	5,946	190,433,359	35,325,303	2,642	11,484,989	(3)
1920	9,315	5,821	148,473,971	23,338,489	3,494	24,776,907	(3)
1921	9,177	4,710	61,611,676	8,476,750	4,467	68,709,897	(3)
1922	10,269	5,547	96,881,835	11,097,391	4,722	38,678,456	(3)
1923	10,568	5,795	116,711,287	12,604,260	4,773	36,011,169	(3)
1924	10,800	5,783	111,844,643	12,698,035	5,017	41,333,313	(3)
1925	10,733	5,999	131,886,399	15,796,494	4,734	31,810,112	(3)
1926	10,965	5,870	130,211,654	16,155,550	5,095	31,055,904	(3)
1927	11,101	5,910	117,223,824	14,227,460	3,693	36,398,263	1,498
1928	11,302	6,229	155,636,570	17,090,924	3,544	28,225,755	1,529
1929	11,482	6,316	146,668,780	14,697,284	3,563	32,732,271	1,603
1930	11,476	5,491	87,556,089	9,224,930	4,435	60,139,408	1,550

MISSISSIPPI

1916	1,653	1,148	$11,382,856	$222,380	505	$1,714,999	(3)
1917	1,811	1,431	13,714,159	1,927,457	380	1,397,359	(3)
1918	1,132	872	11,244,051	3,180,341	260	1,694,434	(3)
1919	1,436	1,177	18,702,567	3,765,160	259	1,277,555	(3)
1920	1,573	1,015	17,374,055	3,280,929	558	7,586,273	(3)
1921	1,548	819	5,187,255	616,643	729	9,384,206	(3)
1922	1,678	1,170	13,023,355	1,136,723	508	3,690,726	(3)
1923	1,805	1,253	17,143,525	1,721,120	552	4,789,735	(3)

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

MISSISSIPPI—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1924	1,977	1,305	$13,197,415	$1,335,653	672	$12,171,217	(3)
1925	1,999	1,447	15,758,775	1,663,545	552	3,797,289	(3)
1926	2,113	1,413	13,166,440	1,435,100	700	7,404,954	(3)
1927	2,240	1,435	12,175,942	1,241,953	674	7,861,017	131
1928	2,432	1,482	12,700,024	1,066,132	780	6,779,445	170
1929	2,562	1,493	13,736,947	1,130,678	894	7,728,478	175
1930	2,604	1,044	5,999,753	512,460	1,293	14,364,516	267
MISSOURI							
1916	14,262	8,901	$222,630,602	$4,347,717	5,361	$18,999,972	(3)
1917	14,840	9,304	303,219,274	57,452,011	5,536	18,557,409	(3)
1918	13,332	8,294	258,919,402	103,399,779	5,038	20,533,855	(3)
1919	12,764	8,740	286,507,230	70,928,260	4,024	26,162,252	(3)
1920	13,428	8,431	226,302,500	48,149,874	4,997	51,549,622	(3)
1921	13,735	7,338	129,380,452	19,623,827	6,397	90,199,619	(3)
1922	14,190	8,445	203,959,349	23,127,247	5,745	59,551,941	(3)
1923	14,562	9,018	227,323,356	25,782,472	5,544	51,267,986	(3)
1924	15,139	8,906	225,899,300	26,039,340	6,233	56,248,620	(3)
1925	15,673	9,372	272,483,866	33,347,365	6,301	48,706,864	(3)
1926	16,145	9,160	267,510,006	33,947,811	6,985	51,022,188	(3)
1927	16,370	9,017	239,670,651	30,280,874	5,627	66,959,915	1,726
1928	16,751	9,137	256,780,500	27,953,085	5,711	60,573,083	1,903
1929	17,223	9,146	262,694,594	26,786,038	6,068	65,537,732	2,009
1930	17,106	7,411	162,446,149	17,748,477	7,691	103,085,730	2,004
MONTANA							
1916	3,613	2,019	$33,580,309	$663,332	1,594	$3,496,541	(3)
1917	3,774	2,430	31,302,667	3,891,316	1,344	3,954,547	(3)
1918	3,804	2,359	28,821,251	5,463,330	1,445	3,684,462	(3)
1919	3,337	1,770	14,867,974	1,756,820	1,567	5,996,423	(3)
1920	3,571	1,586	11,531,723	1,243,971	1,985	13,238,676	(3)
1921	3,782	1,183	6,104,401	567,728	2,599	14,397,838	(3)
1922	3,922	1,435	9,069,415	890,678	2,487	9,111,489	(3)
1923	3,865	1,424	8,815,440	876,050	2,441	12,343,115	(3)
1924	4,028	1,489	8,948,562	841,019	2,539	8,765,873	(3)
1925	3,907	1,609	11,841,163	1,196,446	2,298	7,716,215	(3)
1926	3,866	1,686	13,936,917	1,519,524	2,180	6,642,616	(3)
1927	4,020	1,837	13,312,092	1,361,229	983	9,342,514	1,200
1928	3,708	1,933	14,643,477	1,249,331	960	5,483,184	815
1929	3,585	1,822	11,941,519	940,562	1,070	6,769,981	693
1930	3,350	1,419	5,581,686	378,965	1,454	10,628,715	477
NEBRASKA							
1916	4,561	3,329	$35,742,854	$701,490	1,232	$2,186,853	(3)
1917	4,684	3,885	46,189,285	6,728,556	799	2,809,859	(3)
1918	4,464	3,380	33,872,984	8,259,550	1,084	4,045,410	(3)
1919	4,510	3,515	45,160,163	8,448,905	995	4,864,181	(3)
1920	4,873	3,113	31,690,995	5,214,041	1,760	21,971,136	(3)
1921	5,092	2,447	18,478,322	2,244,920	2,645	24,154,666	(3)
1922	5,102	2,933	26,166,141	2,645,915	2,169	12,068,951	(3)
1923	4,858	2,857	25,019,824	2,555,243	2,001	13,204,151	(3)
1924	4,679	2,896	26,913,914	2,762,866	1,783	13,116,117	(3)
1925	4,583	2,868	30,390,919	3,317,807	1,715	12,537,516	(3)
1926	4,594	2,815	27,497,556	3,122,134	1,779	10,177,762	(3)
1927	4,716	2,958	26,750,144	2,981,537	1,296	9,461,626	462
1928	4,836	3,060	30,623,670	2,882,277	1,251	10,355,716	525
1929	4,725	2,969	30,079,150	2,662,466	1,352	17,306,069	404
1930	4,786	2,708	21,995,936	2,043,076	1,705	15,628,432	373

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

NEVADA

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

NEW HAMPSHIRE

1916	1,052	748	$14,861,724	$285,939	304	$1,383,921	(3)
1917	1,177	890	16,319,046	2,999,312	287	1,304,969	(3)
1918	1,275	997	42,223,546	17,636,174	278	1,594,443	(3)
1919	1,003	727	25,505,450	5,977,204	276	917,206	(3)
1920	994	682	17,061,850	3,307,959	312	3,176,615	(3)
1921	1,021	591	12,712,973	1,625,876	430	4,875,557	(3)
1922	1,074	689	10,783,131	1,138,995	385	6,404,849	(3)
1923	1,121	750	12,673,162	1,404,078	371	2,515,780	(3)
1924	1,175	704	8,535,896	929,840	471	4,392,440	(3)
1925	1,198	758	10,261,622	1,168,632	440	5,780,378	(3)
1926	1,183	715	9,293,314	1,064,656	468	8,052,167	(3)
1927	1,227	754	11,147,514	1,240,353	399	6,099,329	74
1928	1,322	767	11,398,167	1,167,830	466	11,104,022	89
1929	1,349	803	11,948,182	1,116,811	477	4,781,862	69
1930	1,396	707	7,455,155	720,031	621	11,646,670	68

NEW JERSEY

1916	9,777	5,750	$245,706,911	$4,819,514	4,027	$14,598,656	(3)
1917	10,112	6,222	256,292,144	47,280,689	3,890	17,573,903	(3)
1918	8,807	5,503	191,018,725	59,670,460	3,304	41,398,289	(3)
1919	9,392	6,035	254,570,015	65,332,488	3,357	86,090,439	(3)
1920	9,896	5,875	190,785,595	33,301,120	4,021	86,207,453	(3)
1921	10,631	5,545	154,208,750	25,934,801	5,086	89,970,417	(3)
1922	11,762	6,892	235,261,473	27,150,690	4,870	49,644,019	(3)
1923	13,062	8,120	273,897,476	31,254,966	4,942	53,746,530	(3)
1924	14,229	8,580	260,526,000	30,688,913	5,649	59,665,611	(3)
1925	15,151	9,494	331,624,315	39,208,726	5,657	55,326,204	(3)
1926	17,480	10,413	342,090,109	42,830,414	7,067	67,550,666	(3)
1927	19,143	10,783	349,484,078	43,336,568	6,863	83,001,929	1,497
1928	20,509	11,310	376,247,302	41,171,307	7,605	85,635,488	1,594
1929	21,885	11,646	444,894,582	45,680,190	8,468	136,749,363	1,771
1930	22,489	9,945	224,871,340	24,074,963	10,711	238,325,954	1,833

NEW MEXICO

1916	979	474	$15,138,195	$303,499	505	$1,104,136	(3)
1917	1,103	542	14,592,888	3,204,692	561	2,336,330	(3)
1918	965	558	6,628,744	1,277,469	407	2,255,275	(3)
1919	940	494	4,273,632	577,138	446	1,956,173	(3)
1920	797	411	3,985,982	495,388	386	3,447,476	(3)
1921	961	392	2,177,450	216,539	569	4,707,421	(3)
1922	941	450	3,405,536	329,732	491	3,388,856	(3)
1923	953	424	2,974,836	269,960	529	2,894,045	(3)
1924	1,037	413	2,873,952	270,885	624	3,441,216	(3)

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

NEW MEXICO—Continued

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

NEW YORK

1916	44,632	27,777	$2,274,661,422	$44,464,771	16,855	$139,221,231	[3]
1917	46,144	29,880	2,201,153,456	394,470,651	16,264	139,466,814	[3]
1918	47,535	27,760	2,153,317,770	807,306,499	19,775	169,754,770	[3]
1919	48,494	30,470	2,392,486,064	501,467,755	18,024	193,049,765	[3]
1920	55,495	30,349	1,958,629,723	353,192,684	25,146	471,267,898	[3]
1921	57,596	27,374	1,136,363,439	168,480,511	30,222	901,975,895	[3]
1922	64,862	35,504	1,752,190,868	200,602,150	29,358	541,970,527	[3]
1923	69,863	40,848	2,156,929,895	248,108,254	29,015	537,455,537	[3]
1924	75,043	43,406	2,096,541,720	246,109,308	31,637	520,316,060	[3]
1925	79,414	46,838	2,598,418,524	322,979,149	32,576	455,798,999	[3]
1926	89,617	51,424	2,770,885,150	356,408,976	38,193	517,071,252	[3]
1927	96,949	53,051	2,545,506,995	324,572,838	36,108	576,624,818	7,790
1928	103,372	55,008	3,248,916,408	367,733,278	40,062	573,651,985	8,302
1929	107,300	55,304	3,646,921,991	383,110,174	43,865	854,292,019	8,131
1930	111,100	47,674	2,091,540,171	238,010,215	54,627	1,355,500,331	8,799

NORTH CAROLINA

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

NORTH DAKOTA

1916	2,769	2,220	$10,664,421	$207,064	549	$1,026,359	[3]
1917	3,124	2,559	9,795,608	2,144,686	565	1,083,398	[3]
1918	2,752	2,217	9,900,561	1,485,977	535	883,625	[3]
1919	2,639	2,135	9,152,029	1,004,639	504	1,414,501	[3]
1920	2,898	1,747	6,867,604	731,555	1,151	4,841,788	[3]
1921	2,819	1,362	4,000,679	337,784	1,457	5,494,665	[3]
1922	2,848	1,529	4,748,221	338,363	1,319	4,572,992	[3]
1923	2,938	1,334	3,477,845	215,939	1,604	5,348,250	[3]
1924	3,084	1,601	5,699,606	443,397	1,483	4,778,668	[3]
1925	3,245	1,684	7,972,051	547,214	1,561	3,982,311	[3]
1926	3,445	1,552	6,574,165	421,660	1,893	4,864,782	[3]
1927	3,471	1,695	5,411,978	399,437	943	3,150,030	833
1928	3,528	1,737	5,687,850	320,818	972	3,220,329	819
1929	3,425	1,467	4,537,607	251,247	1,085	3,844,972	873
1930	3,574	1,183	2,721,265	132,594	1,458	4,533,020	933

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

OHIO

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	17,660	12,251	$630,144,978	$12,364,799	5,409	$23,034,658	(3)
1917	17,615	13,546	936,496,775	218,117,703	4,069	36,780,735	(3)
1918	15,815	11,394	643,186,133	267,344,555	4,421	28,807,704	(3)
1919	17,088	12,194	619,258,196	148,160,295	4,894	41,388,082	(3)
1920	18,822	12,302	560,556,917	126,262,551	6,520	124,983,990	(3)
1921	20,091	9,555	235,467,847	38,881,502	10,536	338,788,204	(3)
1922	21,390	12,495	419,174,756	44,710,601	8,895	144,661,602	(3)
1923	22,097	13,758	538,602,037	57,442,924	8,339	118,996,209	(3)
1924	22,754	13,369	442,810,151	51,129,974	9,385	144,560,904	(3)
1925	23,239	14,266	564,543,064	69,182,027	8,973	153,510,940	(3)
1926	23,475	14,266	530,119,098	66,541,324	9,209	113,122,321	(3)
1927	24,305	14,020	505,740,230	63,487,483	8,901	132,171,607	1,384
1928	24,722	14,344	589,966,142	64,775,638	8,942	123,830,483	1,436
1929	25,173	14,299	687,230,541	71,392,513	9,515	153,560,559	1,359
1930	25,459	10,676	301,339,374	33,041,146	13,365	250,365,035	1,418

OKLAHOMA

1916	7,150	3,431	$112,338,867	$2,196,340	3,719	$6,126,976	(3)
1917	7,364	3,872	76,978,232	14,476,725	3,492	7,334,419	(3)
1918	6,321	3,261	37,626,312	10,324,532	3,060	11,974,054	(3)
1919	5,904	3,295	41,622,387	8,614,021	2,609	21,337,279	(3)
1920	5,564	3,004	56,880,894	9,554,269	2,560	26,614,608	(3)
1921	5,569	2,301	17,729,976	2,510,336	3,268	57,665,489	(3)
1922	5,750	2,701	39,456,544	3,924,253	3,049	47,004,612	(3)
1923	5,709	2,615	26,788,077	2,700,605	3,094	54,042,501	(3)
1924	5,729	2,929	39,221,970	3,969,267	2,800	42,571,798	(3)
1925	5,608	3,141	73,912,161	8,025,171	2,467	27,331,697	(3)
1926	5,835	3,299	84,300,599	10,327,122	2,536	32,927,563	(3)
1927	6,132	3,271	56,608,465	6,368,039	2,090	45,640,673	771
1928	6,456	3,512	79,233,405	8,124,164	2,177	36,289,113	767
1929	6,671	3,649	105,607,364	9,794,658	2,169	28,448,151	853
1930	6,944	2,948	71,297,425	7,739,213	3,073	69,417,719	923

OREGON

1916	5,022	2,108	$18,732,510	$357,644	2,914	$13,477,766	(3)
1917	5,352	2,642	34,385,889	6,331,770	2,710	8,403,391	(3)
1918	4,398	2,421	34,694,323	12,277,923	1,977	8,074,512	(3)
1919	4,252	2,260	48,138,408	14,976,082	1,992	10,428,383	(3)
1920	4,588	2,236	39,521,816	8,503,530	2,352	23,197,837	(3)
1921	4,840	1,948	17,030,724	2,368,688	2,892	26,171,593	(3)
1922	5,134	2,399	27,892,453	3,029,367	2,735	20,327,675	(3)
1923	5,301	2,592	35,418,795	3,630,726	2,709	14,470,563	(3)
1924	5,647	2,733	29,088,365	3,106,610	2,914	40,856,244	(3)
1925	5,850	2,910	28,652,483	3,153,701	2,940	16,873,653	(3)
1926	6,144	3,003	26,867,008	2,994,717	3,141	21,240,211	(3)
1927	6,350	3,028	23,694,486	2,493,716	2,172	21,736,061	1,150
1928	6,673	3,131	29,384,715	2,736,918	2,232	18,903,585	1,310
1929	6,863	3,105	30,026,503	2,600,773	2,345	20,409,805	1,413
1930	7,012	2,590	17,009,781	1,516,892	2,979	37,439,083	1,443

PENNSYLVANIA

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

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

PENNSYLVANIA—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1924	23,429	12,988	$730,528,286	$87,512,252	10,441	$158,156,630	[3]
1925	23,502	13,569	891,119,486	111,207,111	9,933	151,087,052	[3]
1926	24,173	13,820	941,818,944	122,361,366	10,353	150,306,532	[3]
1927	24,883	13,193	806,494,048	104,134,847	9,330	188,396,811	2,360
1928	25,558	13,370	905,714,567	104,000,212	9,665	181,313,094	2,523
1929	26,357	13,880	1,060,023,187	112,112,660	9,795	193,501,282	2,682
1930	26,577	11,254	565,536,120	64,380,325	12,549	316,422,080	2,774
RHODE ISLAND							
1916	2,133	1,353	$71,874,276	$1,395,766	780	$1,834,238	[3]
1917	2,271	1,340	76,653,837	17,236,710	931	2,802,820	[3]
1918	1,617	1,023	78,399,455	35,882,763	594	10,296,798	[3]
1919	1,748	1,177	112,140,991	31,032,854	571	5,575,311	[3]
1920	1,837	1,146	55,944,450	11,623,889	691	27,689,027	[3]
1921	2,028	1,043	44,843,583	8,447,999	985	34,488,097	[3]
1922	2,237	1,250	61,613,177	7,303,249	987	25,541,260	[3]
1923	2,353	1,441	70,428,803	8,213,788	912	25,344,069	[3]
1924	2,455	1,310	44,861,723	5,236,749	1,145	37,321,858	[3]
1925	2,503	1,419	50,375,599	6,018,592	1,084	24,129,917	[3]
1926	2,566	1,368	43,395,772	5,476,879	1,198	22,640,088	[3]
1927	2,688	1,536	49,045,878	5,790,707	947	16,193,305	205
1928	2,871	1,628	51,732,377	5,585,311	1,000	15,106,989	243
1929	2,964	1,650	54,487,241	5,503,588	1,067	19,730,964	247
1930	3,068	1,370	23,344,797	2,677,226	1,450	57,782,959	248
SOUTH CAROLINA							
1916	3,915	2,390	$23,512,698	$445,222	1,525	$6,438,981	[3]
1917	4,087	2,771	54,561,644	9,069,122	1,316	1,670,819	[3]
1918	3,554	2,549	58,292,576	26,302,736	1,005	1,814,723	[3]
1919	3,501	2,454	63,423,640	17,751,128	1,047	2,393,370	[3]
1920	3,874	2,219	53,342,402	15,680,744	1,655	14,333,302	[3]
1921	3,760	1,567	14,486,665	1,917,328	2,193	17,896,940	[3]
1922	4,006	2,027	29,325,430	3,019,195	1,979	9,518,405	[3]
1923	4,171	2,368	34,067,477	3,369,771	1,803	7,827,952	[3]
1924	4,104	2,111	14,250,797	1,372,469	1,993	12,435,208	[3]
1925	3,924	2,158	20,003,470	1,912,104	1,766	12,046,959	[3]
1926	3,822	1,768	15,324,801	1,692,911	2,054	12,468,188	[3]
1927	3,713	1,768	24,790,792	2,693,817	1,548	8,612,131	397
1928	3,817	1,710	17,815,740	1,804,383	1,709	9,368,341	398
1929	3,759	1,597	16,160,909	1,464,494	1,775	11,462,544	387
1930	3,626	1,229	6,281,234	525,487	2,031	25,630,017	366
SOUTH DAKOTA							
1916	2,442	1,744	$7,924,094	$155,845	698	$2,708,153	[3]
1917	2,588	2,172	10,856,357	1,780,969	416	729,587	[3]
1918	2,202	1,732	9,704,447	2,001,261	470	850,006	[3]
1919	2,337	1,887	12,080,876	1,859,544	450	1,031,281	[3]
1920	2,564	1,571	7,703,223	1,043,011	993	4,472,331	[3]
1921	2,213	1,062	3,161,372	224,584	1,151	4,725,659	[3]
1922	2,813	1,525	4,559,706	313,282	1,288	3,703,884	[3]
1923	2,856	1,536	4,222,579	296,618	1,320	4,062,127	[3]
1924	2,970	1,559	4,792,550	355,445	1,411	4,022,924	[3]
1925	2,838	1,576	5,257,250	426,159	1,262	3,357,254	[3]
1926	2,872	1,354	3,436,814	256,921	1,518	3,926,672	[3]
1927	3,008	1,665	5,230,326	387,136	704	2,893,846	639
1928	2,954	1,712	6,229,593	394,344	677	2,336,842	565
1929	3,071	1,685	6,295,795	394,531	816	2,783,680	570
1930	3,127	1,514	4,845,501	293,708	998	3,441,056	615

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

TENNESSEE

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	4,670	2,961	$48,737,212	$949,638	1,709	$5,949,294	[3]
1917	4,714	3,565	68,770,977	12,841,971	1,149	8,002,654	[3]
1918	4,186	2,984	53,465,096	19,108,846	1,202	5,195.757	[3]
1919	4,392	3,093	69,106,207	16,654,261	1,299	6,691,439	[3]
1920	4,742	2,788	52,402,287	11,682,935	1,954	19,381,347	[3]
1921	4,753	2,428	30,607,384	5,127,723	2,325	26,398,967	[3]
1922	4,906	3,005	57,724,465	6,265,767	1,901	12,750,418	[3]
1923	4,860	3,084	54,321,630	5,900,220	1,776	15,591,285	[3]
1924	5,100	3,074	52,089,336	5,789,104	2,026	20,990,555	[3]
1925	4,801	3,047	66,906,463	7,792,719	1,754	12,677,414	[3]
1926	4,955	3,047	66,926,646	8,176,829	1,908	17,420,527	[3]
1927	5,039	3,054	61,403,025	7,404,893	1,577	18,545,018	408
1928	5,213	3,039	65,892,917	7,039,468	1,747	18,068,755	427
1929	5,338	3,032	59,532,771	5,744,440	1,852	24,702,126	454
1930	5,408	2,463	33,117,367	3,363,850	2,483	46,887,973	462

TEXAS

1916	8,693	5,827	$123,581,835	$2,352,057	2,866	$13,119,046	[3]
1917	9,039	6,974	208,191,837	36,004,391	2,065	12,605,058	[3]
1918	8,198	5,765	124,123,481	34,459,589	2,433	13,964,819	[3]
1919	8,709	5,957	128,674,523	28,772,317	2,752	58,749,641	[3]
1920	8,571	5,183	127,546,820	23,264,395	3,388	54,694,678	[3]
1921	9,185	4,739	65,392,138	10,477,598	4,446	107,556,513	[3]
1922	9,591	5,497	94,059,389	10,466,223	4,094	75,424,343	[3]
1923	10,227	6,273	102,801,770	11.038,403	3,954	68,461,272	[3]
1924	10,787	6,815	150,501,590	16,819,180	3,972	50,576,805	[3]
1925	11,245	6,890	206,658,194	24,862,385	4,355	45,913,933	[3]
1926	11,970	7,253	199,524,527	24,863,040	4,717	52,191,067	[3]
1927	12,930	7,524	142,338,038	17,051,098	4,353	57,302,815	1,053
1928	14,238	8,293	173,980,186	18,441,180	4,761	68,852,115	1,184
1929	14,552	8,156	189,131,653	18,193,363	5,243	66,898,581	1,153
1930	15,431	6,660	97,054,498	9,738,593	7,362	106,850,621	1,409

UTAH

1916	3,481	1,616	$57,600,820	$1,145,035	1,865	$4,098,272	[3]
1917	3,545	1,825	49,028,217	7,349,631	1,720	5,385,718	[3]
1918	2,542	1,170	19,170,237	6,147,459	1,372	8,184,881	[3]
1919	2,872	1,442	23,992,237	3,995,547	1,430	5,504,428	[3]
1920	3,094	1,420	15,513,096	2,507,222	1,674	11,679,579	[3]
1921	3,086	1,155	8,570,716	1,019,901	1,931	20,997,642	[3]
1922	3,051	1,349	16,528,900	1,473,935	1,702	9,401,418	[3]
1923	3,045	1,468	22,517,474	1,833,488	1,577	8,137,648	[3]
1924	3,096	1,483	19,351,555	2,098,811	1,613	7,727,188	[3]
1925	3,120	1,635	21,297,449	2,431,578	1,485	9,698,262	[3]
1926	3,083	1,537	18,565,796	2.182,905	1,546	9,894,309	[3]
1927	3,125	1,589	17,178,821	1.951,660	913	9,636,529	623
1928	3,508	1,712	20,363,458	2,003,533	932	8,750,964	864
1929	3,245	1,646	19,932,652	1,813,568	888	8,581,567	711
1930	3,301	1,392	11,322,667	1,054,956	1,173	14,324,989	736

VERMONT

1916	905	609	$9,201,351	$180,639	296	$1,216,891	[3]
1917	936	719	12,630,109	2,200,582	217	1,527,163	[3]
1918	736	518	9,251,162	3,564,707	218	1,182,666	[3]
1919	751	561	12,480,258	2,876,785	190	963,854	[3]
1920	916	620	11,268,793	2,106,179	296	2,315,356	[3]
1921	932	552	6,313,221	784,929	380	5,114,274	[3]
1922	1,036	682	9,245,945	972,216	354	3,626,931	[3]
1923	1,038	755	12,163,457	1,261,188	283	2,983,699	[3]
1924	1,060	683	9,133,396	1,011,271	377	3,774,774	[3]

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

VERMONT—Continued

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1925	1,088	708	$10,237,937	$1,218,235	380	$3,469,910	(3)
1926	1,096	699	10,429,322	1,230,132	397	4,178,051	(3)
1927	1,089	683	9,926,674	1,164,237	348	5,571,051	58
1928	1,112	724	10,314,266	1,038,308	342	4,597,934	46
1929	1,120	704	10,254,589	962,763	357	9,641,572	59
1930	1,120	572	5,287,457	491,254	492	6,215,430	56
VIRGINIA							
1916	5,950	3,457	$93,482,931	$1,709,418	2,493	$6,094,518	(3)
1917	6,012	3,863	136,977,815	18,948,380	2,149	5,881,174	(3)
1918	5,009	3,418	107,670,674	31,014,980	1,591	6,331,559	(3)
1919	5,027	3,423	128,641,705	25,615,375	1,604	11,230,411	(3)
1920	5,280	3,184	96,353,038	18,210,785	2,096	33,006,225	(3)
1921	5,288	2,705	54,450,456	6,396,129	2,583	32,457,366	(3)
1922	5,643	3,268	83,014,730	9,534,323	2,375	25,666,918	(3)
1923	5,957	3,711	94,500,115	10,835,110	2,246	27,636,063	(3)
1924	6,018	3,675	82,085,981	9,392,478	2,343	27,703,922	(3)
1925	6,214	3,834	112,238,006	13,405,461	2,380	38,639,838	(3)
1926	6,358	3,795	135,858,624	17,283,674	2,563	17,389,272	(3)
1927	6,485	3,795	123,647,900	15,770,458	2,137	22,530,747	553
1928	6,785	3,835	118,504,599	13,166,376	2,337	18,790,382	613
1929	7,168	3,837	132,956,424	13,793,936	2,613	22,534,628	718
1930	7,139	3,241	110,674,829	12,519,433	3,185	44,413,507	713
WASHINGTON							
1916	9,908	4,071	$53,468,785	$1,054,032	5,837	$20,741,050	(3)
1917	9,043	4,942	84,300,592	14,143,322	4,101	12,909,918	(3)
1918	9,287	4,369	70,751,208	23,869,313	4,918	19,222,612	(3)
1919	9,059	4,744	96,005,295	24,166,134	4,315	16,781,728	(3)
1920	9,598	4,522	79,194,723	15,319,807	5,076	38,489,170	(3)
1921	9,701	3,540	34,231,688	4,360,752	6,161	51,368,014	(3)
1922	9,802	4,327	59,864,574	6,195,157	5,475	31,441,777	(3)
1923	9,786	4,884	83,737,488	8,999,412	4,902	26,503,053	(3)
1924	10,095	4,855	54,309,158	5,850,662	5,240	31,770,309	(3)
1925	10,191	5,259	63,838,646	7,122,278	4,932	29,367,037	(3)
1926	10,748	5,305	63,300,511	7,285,819	5,443	33,503,266	(3)
1927	10,977	5,355	62,700,449	7,222,231	3,748	33,997,344	1,874
1928	11,847	5,874	75,391,047	7,419,216	3,799	31,004,392	2,174
1929	12,159	5,924	76,230,227	6,985,766	4,058	31,683,927	2,177
1930	12,709	4,934	31,491,683	2,685,657	5,306	57,351,262	2,469
WEST VIRGINIA							
1916	4,381	2,668	$66,409,707	$1,314,023	1,713	$4,148,166	(3)
1917	4,559	3,008	109,543,951	28,631,705	1,551	4,900,753	(3)
1918	3,519	2,410	158,550,172	34,955,959	1,109	9,073,708	(3)
1919	4,004	2,448	74,646,962	17,709,906	1,556	6,905,589	(3)
1920	4,473	2,867	134,304,029	37,908,065	1,606	9,090,400	(3)
1921	4,623	2,383	42,702,204	7,288,242	2,240	37,807,355	(3)
1922	4,848	2,962	71,767,773	7,871,828	1,886	13,846,191	(3)
1923	5,062	3,088	73,477,884	8,344,075	1,974	20,016,457	(3)
1924	5,366	2,818	50,065,172	5,635,527	2,548	28,027,542	(3)
1925	5,205	2,843	64,525,291	7,632,661	2,362	23,393,066	(3)
1926	5,142	3,000	76,151,591	9,415,061	2,142	18,899,981	(3)
1927	5,239	2,928	57,023,969	6,995,769	1,825	23,073,304	486
1928	5,145	2,773	51,922,822	5,445,406	1,910	19,963,689	462
1929	5,173	2,873	59,046,703	5,757,011	1,843	17,257,822	457
1930	5,101	2,477	27,487,239	2,646,573	2,108	21,379,803	516

For footnotes see p. 312.

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

WISCONSIN

Year	Total number of returns	Returns showing net income			Returns showing no net income		Number of returns showing no income data—Inactive corporations
		Number	Net income	Tax [2]	Number	Deficit	
1916	11,635	6,857	$132,762,577	$2,615,579	4,778	$10,350,167	[3]
1917	11,923	7,469	149,917,972	30,893,450	4,454	8,894,622	[3]
1918	10,961	6,889	76,642,276	60,827,480	4,072	3,054,148	[3]
1919	10,154	6,875	172,213,124	42,364,151	3,279	9,049,810	[3]
1920	11,198	6,972	163,938,038	38,387,397	4,226	39,464,067	[3]
1921	12,142	6,009	71,382,306	11,027,236	6,133	80,569,408	[3]
1922	12,596	7,127	129,878,747	14,204,878	5,469	45,799,114	[3]
1923	12,797	7,881	150,217,630	16,386,929	4,916	37,604,961	[3]
1924	13,144	7,679	132,284,875	15,113,200	5,465	36,919,635	[3]
1925	13,489	8,141	171,192,887	20,325,149	5,348	35,078,061	[3]
1926	13,827	8,253	187,043,641	23,192,758	5,574	36,632,012	[3]
1927	14,456	8,567	185,418,099	23,117,908	4,172	39,756,032	1,717
1928	15,393	8,828	184,569,354	20,122,264	4,681	45,955,101	1,884
1929	15,836	8,810	198,397,599	19,928,164	5,079	47,430,472	1,947
1930	16,009	6,777	103,139,633	10,920,503	7,234	73,340,050	1,998

WYOMING

1916	1,291	694	$8,895,659	$170,818	597	$934,223	[3]
1917	1,341	839	9,785,041	1,675,681	502	1,408,804	[3]
1918	1,303	581	6,861,873	1,875,018	722	1,668,414	[3]
1919	1,651	805	8,039,590	1,276,917	846	3,102,550	[3]
1920	1,707	706	5,652,692	818,334	1,001	9,566,011	[3]
1921	1,663	601	3,250,804	355,478	1,062	8,926,569	[3]
1922	1,661	710	4,959,118	465,724	951	6,000,804	[3]
1923	1,636	747	5,322,717	512,562	889	5,656,767	[3]
1924	1,527	761	4,411,941	391,311	766	5,329,329	[3]
1925	1,451	789	8,187,858	884,463	662	3,865,360	[3]
1926	1,418	776	5,232,669	533,681	642	3,569,376	[3]
1927	1,402	788	4,920,111	491,747	413	3,856,435	201
1928	1,441	881	5,737,269	456,749	364	2,677,567	196
1929	1,468	798	3,975,846	262,169	450	3,690,718	220
1930	1,440	721	3,065,778	202,889	492	3,991,481	227

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

[2] Includes war-profits and excess-profits tax for the years 1917–1921 and for 1922, tax on net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

[3] Not available.

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

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

INDIVIDUALS

A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates, under the revenue acts of 1913 to 1928, inclusive.

B. Individual surtax rates, under the revenue acts of 1913 to 1928, inclusive.

C. Individual supplemental income tax rates and tax credits, under the revenue acts of 1917 to 1928, inclusive.

CORPORATIONS

D. Corporation income and profits tax rates, exemptions, and credits, under the revenue acts of 1909 to 1928, inclusive.

ESTATES

E. Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive.

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A.—*Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates, under the revenue acts of 1913 to 1928, inclusive*

Revenue act	Applicable to incomes for the years—	Applicable to citizens and residents of the United States: Individuals required to file returns [2]: Married and living with husband or wife [4]: Net income [5]	Married and living with husband or wife [4]: Gross income regardless of amount of net income	Single, or married and not living with husband or wife: Net income	Single, or married and not living with husband or wife: Gross income regardless of amount of net income	Personal exemption and credit for dependents [3]: Married and living with husband or wife, or head of family [7]	Personal exemption and credit for dependents [3]: Single, or married and not living with husband or wife [7]	Personal exemption and credit for dependents [3]: Credit for dependents [8]	Amount of net income subject to normal tax [6]	Normal tax rate (per cent)	Applicable to nonresident alien individuals [1]: Personal exemption: Married and living with husband or wife, or head of family [7]	Personal exemption: Single, or married and not living with husband or wife	Credit for dependents [8]	Normal tax rate [6] (per cent)
1913 (Oct. 3, 1913)	Mar. 1, 1913, to Dec. 31, 1915.	$3,000		$3,000		$4,000	$3,000	None.	All	1	None.	None.	None.	1
1916 (Sept. 8, 1916; amended Mar. 3, 1917, and Oct. 3, 1917).	1916	3,000		3,000		4,000	3,000	None.	All	2	$4,000	$3,000	None.	2
1917 (Oct. 3, 1917)	1917	2,000		1,000		2,000	1,000	$200	First $2,000	2	None.	None.	None.	2
									Balance over $2,000	4				
1918 (Feb. 24, 1919)	1918	2,000		1,000		2,000	1,000	200	First $4,000	6	(9)	(9)	(9)	12
									Balance over $4,000	12				
	1919, 1920	2,000		1,000		2,000	1,000	200	First $4,000	4	(9)	(9)	(9)	8
									Balance over $4,000	8				
1921 (Nov. 23, 1921)	1921, 1922, 1923 [10]	2,000	$5,000	1,000	$5,000	[11] 2,500	1,000	400	First $4,000	4	$1,000	$1,000	[12] None	[13] 8
									Balance over $4,000	8				
1924 (June 2, 1924)	1924	2,500	5,000	1,000	5,000	2,500	1,000	400	First $4,000	2	1,000	1,000	(12)	[13] 6
									Second $4,000	4				
									Balance over $8,000	6				
1926 (Feb. 26, 1926)	1925, 1926, 1927	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	1½	1,500	1,500	(12)	[13] 5
									Second $4,000	3				
									Balance over $8,000	5				
1928 (May 29, 1928)	1928	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	1½	1,500	1,500	(12)	[13] 5
									Second $4,000	3				
									Balance over $8,000	5				

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1928 (May 29, 1928)	1929	3,500	5,000	1,500	5,000	3,500	1,500	400	First $4,000	[14] 1½	1,500	1,500	[12]	[13] [14] 4
									Second $4,000	[14] 2				
									Balance over $8,000	[14] 4				
	1930								First $4,000	1½	1,500	1,500	[12]	[13] 5
									Second $4,000	3				
									Balance over $8,000	5				
	1931								First $4,000	1½	1,500	1,500	[12]	[12] 5
									Second $4,000	3				
									Balance over $8,000	5				

[1] Required to file income tax returns for all income derived from sources within the United States, regardless of amount unless total tax has been paid at source.

[2] (*a*) Under the revenue acts of 1913, 1916, and 1917 individuals were required to file returns on a calendar year basis, while under the revenue act of 1918 and subsequentye ars, returns are permitted for a fiscal year other than that ending Dec. 31. (*b*) For the years 1913, 1914, and 1915 citizens or residents of the United States whose net income was less than $20,000 and for whom a full return was made by withholding agents, were not required to file returns. (*c*) For 1921 and subsequent years, citizens deriving a large portion of their gross income from sources within a possession of the United States are required to file returns for all income derived from sources within the United States or income from sources within or without the United States received within the United States, regardless of amount. (See sec. 262 of the revenue acts of 1921, 1924, and 1926, and sec. 251 of the revenue act of 1928.) (*d*) For 1925 and subsequent years, American citizens who are nonresidents of the United States for more than 6 months of the year are not required to report earned income from sources without the United States and are not required to file returns unless their gross income, exclusive of earned income from sources without the United States, exceeds $5,000; or unless their net income, exclusive of earned income from sources without the United States, exceeds the amount indicated above under "Individuals required to file returns." (See also (*c*) above.)

[3] Not applicable to citizens deriving a large portion of their gross income from sources within a possession of the United States, for 1921 and subsequent years. Such citizens are entitled to the personal exemption and credit for dependents shown in this table for nonresident aliens, for 1921 and subsequent years.

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

[5] Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows: (*a*) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921. (*b*) Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see sec. 214 revenue acts of 1924 and 1926, and sec. 120, revenue act of 1928. (*c*) Losses sustained in transactions entered into for profit but not connected with business or trade are not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from total tax, to the extent of 12½ per cent of the loss. (See Table C.) (*d*) Net loss for prior year resulting from the operation of any trade or business regularly carried on by the taxpayer: In the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan, 1, 1920, the revenue act of 1918 provides for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. When the net loss exceeds the net income for the preceding year, the amount of such excess is to be deducted from the net income of the succeeding taxable year. The revenue acts of 1921 to 1928, inclusive, provide that net loss in any year beginning after Dec. 31, 1920, may be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

[6] Net income subject to normal tax is all net income after deducting the sum of (*a*) personal exemption, (*b*) credit for dependents, (*c*) dividends on stock of domestic corporations (other than those deriving a large portion of their gross income from sources within a possession of the United States, 1921 and subsequent years, and other than China Trade Act corporations, 1922 and subsequent years), (*d*) dividends on stock of foreign corporations receiving a certain amount of income from sources within the United States, 1913 and subsequent years, (*e*) income the tax upon which has been paid or withheld for payment at the source of income for the years 1913 to 1917, inclusive, and (*f*) interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917.

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

[8] For each dependent under 18 years of age or incapable of self-support because mentally or physically defective.

[9] If country of which nonresident alien is a citizen either imposes no income tax or allows similar credit to citizens of the United States not residing within such foreign country, personal exemption ($1,000 if single, $2,000 if married) and credit for each dependent ($200) allowed.

[10] Tax for 1923 reduced 25 per cent by credit or refund under section 1200 (a) of the revenue act of 1924.

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

[12] For 1922 and subsequent years, if nonresident alien is resident of contiguous country (Canada or Mexico), $400 credit allowed for each dependent.

[13] For 1922 and subsequent years, alien residents of contiguous countries (Canada or Mexico) on net income attributable to compensation for labor or personal services actually performed in the United States receive benefit of normal tax rate provided for United States citizens.

[14] See joint resolution of Congress, No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

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B.—*Individual surtax rates under the revenue acts of 1913 to 1928, inclusive*

[Applicable to citizens and residents of the United States and to nonresident aliens]

Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1915

Amount of net income	Rate (per cent)	Total surtax
$20,000 to $50,000	1	$300
$50,000 to $75,000	2	800
$75,000 to $100,000	3	1,550
$100,000 to $250,000	4	7,550
$250,000 to $500,000	5	20,050
Over $500,000	6	

Revenue act of 1916, applicable to incomes for 1916

Amount of net income	Rate (per cent)	Total surtax
$20,000 to $40,000	1	$200
$40,000 to $60,000	2	600
$60,000 to $80,000	3	1,200
$80,000 to $100,000	4	2,000
$100,000 to $150,000	5	4,500
$150,000 to $200,000	6	7,500
$200,000 to $250,000	7	11,000
$250,000 to $300,000	8	15,000
$300,000 to $500,000	9	33,000
$500,000 to $1,000,000	10	83,000
$1,000,000 to $1,500,000	11	138,000
$1,500,000 to $2,000,000	12	198,000
Over $2,000,000	13	

Revenue act of 1917, applicable to incomes for 1917

Amount of net income	Rate (per cent)	Total surtax
$5,000 to $7,500	1	$25
$7,500 to $10,000	2	75
$10,000 to $12,500	3	150
$12,500 to $15,000	4	250
$15,000 to $20,000	5	500
$20,000 to $40,000	8	2,100
$40,000 to $60,000	12	4,500
$60,000 to $80,000	17	7,900
$80,000 to $100,000	22	12,300
$100,000 to $150,000	27	25,800
$150,000 to $200,000	31	41,300
$200,000 to $250,000	37	59,800
$250,000 to $300,000	42	80,800
$300,000 to $500,000	46	172,800
$500,000 to $750,000	50	297,800
$750,000 to $1,000,000	55	435,300
$1,000,000 to $1,500,000	61	740,300
$1,500,000 to $2,000,000	62	1,050,300
Over $2,000,000	63	

Revenue act of 1918, applicable to incomes for 1918, 1919, and 1920, and revenue act of 1921, applicable to incomes for 1921

Amount of net income	Rate (per cent)	Total surtax
$5,000 to $6,000	1	$10
$6,000 to $8,000	2	50
$8,000 to $10,000	3	110
$10,000 to $12,000	4	190
$12,000 to $14,000	5	290
$14,000 to $16,000	6	410
$16,000 to $18,000	7	550
$18,000 to $20,000	8	710
$20,000 to $22,000	9	890
$22,000 to $24,000	10	1,090
$24,000 to $26,000	11	1,310
$26,000 to $28,000	12	1,550
$28,000 to $30,000	13	1,810
$30,000 to $32,000	14	2,090
$32,000 to $34,000	15	2,390
$34,000 to $36,000	16	2,710
$36,000 to $38,000	17	3,050
$38,000 to $40,000	18	3,410
$40,000 to $42,000	19	3,790
$42,000 to $44,000	20	4,190
$44,000 to $46,000	21	4,610
$46,000 to $48,000	22	5,050
$48,000 to $50,000	23	5,510
$50,000 to $52,000	24	5,990
$52,000 to $54,000	25	6,490
$54,000 to $56,000	26	7,010
$56,000 to $58,000	27	7,550
$58,000 to $60,000	28	8,110
$60,000 to $62,000	29	8,690
$62,000 to $64,000	30	9,290
$64,000 to $66,000	31	9,910
$66,000 to $68,000	32	10,550
$68,000 to $70,000	33	11,210
$70,000 to $72,000	34	11,890
$72,000 to $74,000	35	12,590
$74,000 to $76,000	36	13,310
$76,000 to $78,000	37	14,050
$78,000 to $80,000	38	14,810
$80,000 to $82,000	39	15,590
$82,000 to $84,000	40	16,390
$84,000 to $86,000	41	17,210
$86,000 to $88,000	42	18,050
$88,000 to $90,000	43	18,910
$90,000 to $92,000	44	19,790
$92,000 to $94,000	45	20,690
$94,000 to $96,000	46	21,610
$96,000 to $98,000	47	22,550
$98,000 to $100,000	48	23,510
$100,000 to $150,000	52	49,510
$150,000 to $200,000	56	77,510
$200,000 to $300,000	60	137,510
$300,000 to $500,000	63	263,510
$500,000 to $1,000,000	64	583,510
Over $1,000,000	65	

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B.—*Individual surtax rates under the revenue acts of 1918 to 1928, inclusive*—Continued

Revenue act of 1921, applicable to incomes for 1922 and 1923 [1]

Amount of net income	Rate (per cent)	Total surtax
$6,000 to $10,000	1	$40
$10,000 to $12,000	2	80
$12,000 to $14,000	3	140
$14,000 to $16,000	4	220
$16,000 to $18,000	5	320
$18,000 to $20,000	6	440
$20,000 to $22,000	8	600
$22,000 to $24,000	9	780
$24,000 to $26,000	10	980
$26,000 to $28,000	11	1,200
$28,000 to $30,000	12	1,440
$30,000 to $32,000	13	1,700
$32,000 to $36,000	15	2,300
$36,000 to $38,000	16	2,620
$38,000 to $40,000	17	2,960
$40,000 to $42,000	18	3,320
$42,000 to $44,000	19	3,700
$44,000 to $46,000	20	4,100
$46,000 to $48,000	21	4,520
$48,000 to $50,000	22	4,960
$50,000 to $52,000	23	5,420
$52,000 to $54,000	24	5,900
$54,000 to $56,000	25	6,400
$56,000 to $58,000	26	6,920
$58,000 to $60,000	27	7,460
$60,000 to $62,000	28	8,020
$62,000 to $64,000	29	8,600
$64,000 to $66,000	30	9,200
$66,000 to $68,000	31	9,820
$68,000 to $70,000	32	10,460
$70,000 to $72,000	33	11,120
$72,000 to $74,000	34	11,800
$74,000 to $76,000	35	12,500
$76,000 to $78,000	36	13,220
$78,000 to $80,000	37	13,960
$80,000 to $82,000	38	14,720
$82,000 to $84,000	39	15,500
$84,000 to $86,000	40	16,300
$86,000 to $88,000	41	17,120
$88,000 to $90,000	42	17,960
$90,000 to $92,000	43	18,820
$92,000 to $94,000	44	19,700
$94,000 to $96,000	45	20,600
$96,000 to $98,000	46	21,520
$98,000 to $100,000	47	22,460
$100,000 to $150,000	48	46,460
$150,000 to $200,000	49	70,960
Over $200,000	50	

[1] Tax for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

Revenue act of 1924, applicable to incomes for 1924

Amount of net income	Rate (per cent)	Total surtax
$10,000 to $14,000	1	$40
$14,000 to $16,000	2	80
$16,000 to $18,000	3	140
$18,000 to $20,000	4	220
$20,000 to $22,000	5	320
$22,000 to $24,000	6	440
$24,000 to $26,000	7	580
$26,000 to $28,000	8	740
$28,000 to $30,000	9	920
$30,000 to $34,000	10	1,320
$34,000 to $36,000	11	1,540
$36,000 to $38,000	12	1,780
$38,000 to $42,000	13	2,300
$42,000 to $44,000	14	2,580
$44,000 to $46,000	15	2,880
$46,000 to $48,000	16	3,200
$48,000 to $50,000	17	3,540
$50,000 to $52,000	18	3,900
$52,000 to $56,000	19	4,660
$56,000 to $58,000	20	5,060
$58,000 to $62,000	21	5,900
$62,000 to $64,000	22	6,340
$64,000 to $66,000	23	6,800
$66,000 to $68,000	24	7,280
$68,000 to $70,000	25	7,780
$70,000 to $74,000	26	8,820
$74,000 to $76,000	27	9,360
$76,000 to $80,000	28	10,480
$80,000 to $82,000	29	11,060
$82,000 to $84,000	30	11,660
$84,000 to $88,000	31	12,900
$88,000 to $90,000	32	13,540
$90,000 to $92,000	33	14,200
$92,000 to $94,000	34	14,880
$94,000 to $96,000	35	15,580
$96,000 to $100,000	36	17,020
$100,000 to $200,000	37	54,020
$200,000 to $300,000	38	92,020
$300,000 to $500,000	39	170,020
Over $500,000	40	

Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, applicable to incomes for 1928, 1929, 1930, and 1931

Amount of net income	Rate (per cent)	Total surtax
$10,000 to $14,000	1	$40
$14,000 to $16,000	2	80
$16,000 to $18,000	3	140
$18,000 to $20,000	4	220
$20,000 to $22,000	5	320
$22,000 to $24,000	6	440
$24,000 to $28,000	7	720
$28,000 to $32,000	8	1,040
$32,000 to $36,000	9	1,400
$36,000 to $40,000	10	1,800
$40,000 to $44,000	11	2,240
$44,000 to $48,000	12	2,720
$48,000 to $52,000	13	3,240
$52,000 to $56,000	14	3,800
$56,000 to $60,000	15	4,400
$60,000 to $64,000	16	5,040
$64,000 to $70,000	17	6,060
$70,000 to $80,000	18	7,860
$80,000 to $100,000	19	11,660
Over $100,000	20	

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C.—*Individual supplemental income tax rates and tax credits, under the revenue acts of 1917 to 1928, inclusive*

[Applicable to citizens and residents of the United States, and to nonresident aliens]

Revenue act	Applicable to incomes for the years	Excess profits tax		Tax on capital net gain from sale of assets held more than 2 years	Tax credit on capital net loss from sale of assets held more than 2 years	Tax credit of 25 per cent of tax computed on earned net income		Tax credit for income and profits taxes paid to foreign countries or United States possessions
		Income subject to excess profits tax	Rate (per cent)			Amount of earned net income subject to tax for computation of credit	Limit of credit	
1917	1917	Salaries in excess of $6,000[1] and income in excess of $6,000[1] from business having no invested capital.	8	----------	----------	----------	----------	Income and profits taxes paid to foreign countries or United States possessions were not allowed as a tax credit but were included in general deductions from gross income, except that taxes paid to foreign countries were not allowed to nonresident aliens.
		Net income from business having invested capital:[2]						
		Net income equal to 15 per cent of invested capital less deduction.[3]	20					
		Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital.	25					
		Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital.	35					
		Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital.	45					
		Net income in excess of 33 per cent of invested capital.	60					
1918	1918, 1919, 1920	None	----------	----------	----------	----------	----------	Amount paid or accrued.[4]

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1921	1921							Do
	1922,1923[6]			Taxpayer may elect to be taxed at 12½ per cent on capital net gain, provided that the total tax, including the tax on capital net gain, is not less than 12½ per cent of the total net income. (Loss in ordinary net income can *not* be deducted from capital net gain.)				Do.
1924	1924			Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to $5,000 whether earned or not, and up to $10,000 if earned.	25 per cent of normal tax on earned net income. (Can not *exceed* 25 per cent of normal tax on ordinary net income.)	Do.
1926	1925, 1926, 1927			Same as 1924 act	Same as 1924 act	All net income up to $5,000 whether earned or not, and up to $20,000 if earned.	25 per cent of total tax on earned net income. (Can not *exceed* the sum of 25 per cent of normal tax on ordinary net income and 25 per cent of surtax on earned net income.)	Do.
1928	1928			do	do	All net income up to $5,000 whether earned or not, and up to $30,000 if earned.	do	Do.
	1929			do	do	do	do	Do.
	1930			do	do	do	do	Do.
	1931			do	do	do	do	Do.

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

[2] Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.

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

[4] Nonresident aliens were not allowed to deduct income taxes paid to foreign countries either as a tax credit or in general deductions for the years 1918, 1919, and 1920.

[5] Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income. This credit does not apply to nonresident aliens or to citizens deriving a large portion of their gross income from sources within a possession of the United States, but to such persons these taxes are allowable as a deduction from gross income, if imposed upon income from sources within the United States. For the years 1921 to 1931, inclusive, the amount of income and profits taxes paid to foreign countries or United States possessions, in excess of that deducted as a tax credit, is permitted to be included in deductions against gross income.

[6] Tax for 1923 reduced 25 per cent by credit or refund under sec. 1200 (a) of the revenue act of 1924.

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D.—*Corporation income and profits tax rates, exemp*

[Applicable to domestic and foreign corporations]

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

[1] All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt, such as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. Under the revenue act of 1909, corporations were required to file returns on a calendar year basis; under subsequent revenue acts corporations were permitted to file returns on a fiscal year basis, other than the calendar year; except that under the act of 1921 and subsequent acts, life insurance companies were required to file on a calendar year basis in accordance with the State laws regulating insurance companies. Foreign corporations are required to file income tax returns for all income derived from sources within the United States regardless of amount. From Jan. 1, 1918, to Dec. 31, 1921, personal service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

[2] For the years 1918 to 1921, inclusive, the war profits and excess profits tax of foreign corporations, and for 1921, the war profits and excess profits tax of corporations deriving a large portion of their gross income from sources within a possession of the United States is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced (see sec. 328, revenue acts of 1918 and 1921).

[3] Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only net income from sources within the United States; for 1921 and subsequent years domestic corporations deriving a large portion of their gross income from sources within a possession of the United States report only income from sources within the United States or income from sources within or without the United States received within the United States (see sec. 262 (b) of the revenue acts of 1921, 1924, and 1926, and sec. 251 (b) of the revenue act of 1928). Net income has been adjusted from time to time as follows: (a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, is included to a reasonable amount in business deductions for 1918, 1919, 1920,

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tions, and credits, under the revenue acts of 1909 to 1928, inclusive [1]

[Applicable to domestic and foreign corporations]

War profits tax			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions
Credit	Amount subject to tax	Rate (per cent)	Exemption	Amount subject to tax	Rate (per cent)	
						For 1917 and prior years, income and profits taxes paid to foreign countries or United States possessions were not allowed as a tax credit, but were included in general deductions from gross income, except that taxes paid to foreign countries were not allowed to foreign corporations.

and 1921. (*b*) Dividends on stock of domestic corporations (other than those deriving a large portion of their gross income from sources within a possession of the United States, 1921 and subsequent years, and other than China Trade Act corporations, 1922 and subsequent years) were entirely tax exempt under the revenue acts of 1909, 1918, and subsequent years, as well as dividends on stock of foreign corporations receiving a certain amount of income from sources within the United States under the revenue acts of 1909, 1918, and subsequent years. (*c*) Net loss for prior year: In the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, the revenue act of 1918 provides for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made. When the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. The revenue acts of 1921 to 1928, inclusive, provide that net loss in any year beginning after Dec. 31, 1920, may be deducted from the net income of the succeeding taxable year, and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year. (*d*) For insurance companies, see special provisions in the various revenue acts.

[1] The $3,000 credit not allowable to foreign corporations.

[2] Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45, relating to the revenue act of 1918.) For 1917, foreign corporations reported that proportion of invested capital which net income from sources within the United States was of the entire net income. For the years 1918 to 1921, inclusive, it was not necessary for foreign corporations to report invested capital, and for the year 1921 it was not necessary for corporations deriving a large portion of their gross income from sources within a possession of the United States to report invested capital. (See note 2.)

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D.—*Corporation income and profits tax rates, exemptions, and*

Revenue act	Applicable to incomes for the years—	Exemption [1]	Income tax		Excess profits tax [4]		
			Taxable income	Rate (per cent)	Credit	Amount subject to tax	Rate (per cent)
1918 (Feb. 24, 1919).	1918	$2,000	Net income in excess of the sum of the exemption, excess profits and war-profits taxes for current year, and interest received on United States obligations issued after Sept. 1, 1917.	12	$3,000 [3] plus 8 per cent of the invested capital for the taxable year.[4]	Net income equal to 20 per cent of invested capital less credit.	30
						Net income in excess of 20 per cent of invested capital.	65
	1919, 1920	2,000	Net income in excess of the sum of the exemption, excess profits tax for current year, excess profits and war profits taxes on income from Government contracts, and interest received on United States obligations issued after Sept. 1, 1917, and War Finance Corporation bonds not exempt.	10	do	Net income equal to 20 per cent of invested capital less credit.	20
						Net income in excess of 20 per cent of invested capital.	40
1921 (Nov. 23, 1921).	1921	2,000	do	10	do.[7]	do	
	1922, 1923	2,000	Net income in excess of exemption.[9]	12½			
1924 (June 2, 1924).	1924	2,000	do	12½			
1926 (Feb. 26, 1926).	1925	2,000	do	[10] 13			
	1926, 1927	2,000	do	[10] 13½			
1928 (May 29, 1928).	1928	3,000	do	12			
	1929	3,000	do	[11] 11			
	1930	3,000	do	12			
	1931	3,000	do	12			

[1] Exemption allowable to domestic corporations with net income of $25,000 or less for 1921 to 1931, inclusive, except domestic corporations deriving a large portion of their gross income from sources within a possession of the United States for 1928 and subsequent years; not allowable to foreign corporations for 1918 and subsequent years.

[2] Foreign corporations were not allowed to deduct income taxes paid to foreign countries either as a tax credit or in general deductions for the years 1918, 1919, and 1920. Beginning with 1921, the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income. This credit does not apply to foreign corporations or to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States, but to such corporations these taxes are allowable as a deduction from gross income if imposed upon income from sources within the United States. For the years 1921 to 1931, inclusive, the amount of taxes paid to foreign countries or United States possessions in excess of that deducted as a tax credit is permitted to be included in deductions against gross income.

[3] The $3,000 credit not allowable to foreign corporations for 1918 and subsequent years.

[4] See notes 2 and 5, preceding page.

[5] The $3,000 credit not allowable to foreign corporations.

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

[7] The $3,000 credit not allowable to domestic corporations deriving a large portion of their gross income from sources within a possession of the United States.

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credits under the revenue acts of 1909 to 1928, inclusive [1]—Continued

War profits tax [4]			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions [2]
Credit	Amount subject to tax	Rate (per cent)	Exemption	Amount subject to tax	Rate (per cent)	
$3,000 [5] plus either an amount equal to the average prewar net income plus or minus 10 per cent of the increase or decrease of invested capital for the taxable year as compared with average prewar invested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater.[6]	Net income in excess of war profits credits.	80 (less amount of excess profits tax).				Amount paid or accrued.
			$10,000	Amount in excess of $10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918.	Excess profits and war profits tax rates of 1918 act.	Do.
			10,000	do	do	Do.[2]
						Do.[8]
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.
						Do.

[4] Not allowable to China Trade Act corporations for 1922 and subsequent years.

[9] For 1922 and subsequent years corporations are allowed, as a credit against net income, the amount received as interest upon obligations of the United States which is included in gross income (e. g., see sec. 236 (a), revenue act of 1924). For 1922 and subsequent years China Trade Act corporations are entitled to a specific credit. (See sec. 264 (a), revenue act of 1921 amended.)

[10] Income of insurance companies, exclusive of mutual companies other than life, taxable at 12½ per cent.

[11] See joint resolution of Congress No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.

NOTE.—For the year 1917 there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed 6 months after the close of the taxable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1, 1917.

For the years 1918 to 1920, inclusive, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stockholders were taxed upon their proportionate shares of its net income in the same manner as the members of a partnership or a personal service corporation.

For the years 1921 to 1923, inclusive, an additional tax of 25 per cent was imposed upon the taxable net income of a corporation where it was shown that there had been an evasion of surtax as the result of an unreasonable accumulation of profits. This additional tax was increased to 50 per cent for 1924 and subsequent years, with the provision for 1926 and subsequent years that the 50 per cent additional tax shall not apply if all the shareholders of the corporation include in their gross income their entire proportionate shares, whether distributed or not, of the net income of the corporation for the taxable year.

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E.—*Federal estate tax rates, specific exemption, and credits against estate tax, under the revenue acts of 1916 to 1928, inclusive*

Net estate			Revenue act				
Exceeding	Not exceeding	Amount of block	1916 In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	1916 as amended by revenue act of Mar. 3, 1917 In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	1917 In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	1918, 1921, and 1924 as amended by revenue act of 1926 In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	1926 and 1928 In effect after 10.25 a. m. Feb. 26, 1926
			Rate (per cent)	*Rate (per cent)*	*Rate (per cent)*	*Rate (per cent)*	*Rate (per cent)*
	$50,000	$50,000	1	1½	2	1	1
$50,000	100,000	50,000	2	3	4	2	2
100,000	150,000	50,000	2	3	4	2	3
150,000	200,000	50,000	3	4½	6	3	3
200,000	250,000	50,000	3	4½	6	3	4
250,000	400,000	150,000	4	6	8	4	4
400,000	450,000	50,000	4	6	8	4	5
450,000	600,000	150,000	5	7½	10	6	5
600,000	750,000	150,000	5	7½	10	6	6
750,000	800,000	50,000	5	7½	10	8	6
800,000	1,000,000	200,000	5	7½	10	8	7
1,000,000	1,500,000	500,000	6	9	12	10	8
1,500,000	2,000,000	500,000	6	9	12	12	9
2,000,000	2,500,000	500,000	7	10½	14	14	10
2,500,000	3,000,000	500,000	7	10½	14	14	11
3,000,000	3,500,000	500,000	8	12	16	16	12
3,500,000	4,000,000	500,000	8	12	16	16	13
4,000,000	5,000,000	1,000,000	9	13½	18	18	14
5,000,000	6,000,000	1,000,000	10	15	20	20	15
6,000,000	7,000,000	1,000,000	10	15	20	20	16
7,000,000	8,000,000	1,000,000	10	15	20	20	17
8,000,000	9,000,000	1,000,000	10	15	22	22	18
9,000,000	10,000,000	1,000,000	10	15	22	22	19
10,000,000			10	15	25	25	20
Specific exemption and credits against tax:							
Specific exemption—							
Resident decedents			$50,000	$50,000	$50,000	$50,000	$100,000
Nonresident decedents							
Credits against Federal estate tax—							
Credit for estate, inheritance, legacy, or succession taxes actually paid to any State or Territory or the District of Columbia in respect of any property included in the gross estate of the decedent Federal estate tax purposes.						Not to exceed 25 per cent of tax. (From 4.01 p.m. June 2, 1924, to 10.25 a.m. Feb. 26, 1926.)	Not to exceed 80 per cent of tax. (After 10.25 a. m. Feb. 26, 1926.)
Credit for Federal gift tax paid by the decedent in respect of property included in the gross estate of the decedent for Federal estate tax purposes.						Total amount paid under revenue act of 1924, as amended.	Total amount paid under revenue act of 1924, as amended.[1]

[1] Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926, the effective period of the gift tax law 4.01 p. m. June 2, 1924, to Jan. 1, 1926. (T. D. 4156; Supreme Court decision, Untermyer *v.* Anderson, 276 U. S. 440.)

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INCOME TAX FORMS

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FACSIMILES OF INDIVIDUAL AND CORPORATION INCOME TAX RETURNS FOR 1930 USED IN PREPARING "STATISTICS OF INCOME"

Form 1040. Individual income tax return for net incomes from salaries or wages of more than $5,000, or incomes, regardless of amount, from business, profession, rents, or sale of property.

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

Form 1120. Corporation income tax return.

Form 1120L. Life insurance company income tax return for companies issuing life and annuity contracts, including combined life, health, and accident insurance.

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Form 1040
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE

(Auditor's Stamp)

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES FROM SALARIES OR WAGES OF MORE THAN $5,000
AND INCOMES FROM BUSINESS, PROFESSION, RENTS, OR SALE OF PROPERTY

For Calendar Year 1930

File This Return With the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office) (County) (State)

Occupation

Do Not Write in These Spaces

File Code

Serial Number

District

(Cashier's Stamp)

Cash Check M.O. Cert. of Ind.
First Payment
$

1. Are you a citizen or resident of the United States?
2. If you filed a return for 1929, to what Collector's office was it sent?
3. Is this a joint return of husband and wife?
4. State name of husband or wife if a separate return was made and the Collector's office where it was sent.
5. Were you married and living with husband or wife on the last day of your taxable year?
6. If not, were you on the last day of your taxable year supporting in your household one or more persons closely related to you?
7. If your status in respect to questions 5 and 6 changed during the year, state date and nature of change.
8. How many dependent persons (other than husband or wife) under 18 years of age or incapable of self-support were receiving their chief support from you on the last day of your taxable year?

Item and Instruction No.	INCOME	Amount received	Expenses paid (Explain in Sch. F)
1.	Salaries, Wages, Commissions, etc. (State name and address of employer)	$	$
2.	Income from Business or Profession. (From Schedule A)		
3.	Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest on tax-free covenant bonds)		
4.	Interest on Tax-free Covenant Bonds Upon Which a Tax was Paid at Source		
5.	Income from Partnerships. (State name and address)		
6.	Income from Fiduciaries. (State name and address)		
7.	Rents and Royalties. (From Schedule B)		
8.	Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)		
9.	Taxable Interest on Liberty Bonds, etc. (From Schedule E)		
10.	Dividends on Stock of Domestic Corporations		
11.	Other Income (including dividends on stock of foreign corporations). (State nature of income)		
	(a)		
	(b)		
12.	TOTAL INCOME IN ITEMS 1 TO 11		$
	DEDUCTIONS		
13.	Interest Paid	$	
14.	Taxes Paid. (Explain in Schedule F)		
15.	Losses by Fire, Storm, etc. (Explain in Table at foot of page 2)		
16.	Bad Debts. (Explain in Schedule F)		
17.	Contributions. (Explain in Schedule F)		
18.	Other Deductions Authorized by LAW. (Explain in Schedule F)		
19.	TOTAL DEDUCTIONS IN ITEMS 13 TO 18		$
20.	NET INCOME (Item 12 minus Item 19)		$

EARNED INCOME CREDIT

21.	Earned Income (not over $30,000)	$
22.	Less Personal Exemption and Credit for Dependents	
23.	Balance (Item 21 minus 22)	$
24.	Amount taxable at 1½% (not over $4,000)	$
25.	Amount taxable at 3% (not over $4,000)	
26.	Amount taxable at 5% (balance over $8,000 of Item 23)	
27.	Normal Tax (1½% of Item 24)	$
28.	Normal Tax (3% of Item 25)	
29.	Normal Tax (5% of Item 26)	
30.	Surtax on Item 21	
31	Tax on Earned Net Income (total of Items 27 to 30)	$
32.	Credit of 25% of Tax (not over 25% of Items 30, 44, 45, and 46)	$

COMPUTATION OF TAX (See Instruction 23)

33.	Net Income (Item 20 above)	$	
34.	Less: Liberty Bond Interest (Item 9)	$	
35.	Dividends (Item 10)		
36.	Credit for Dependents		
37.	Personal Exemption		
38.	Total of Items 34 to 37		
39.	Balance (Item 33 minus 38)	$	
40.	Amount taxable at 1½% (not over $4,000)		
41.	Balance (Item 39 minus 40)	$	
42.	Amount taxable at 3% (not over $4,000)		
43.	Amount taxable at 5% (Item 41 minus 42)	$	
44.	Normal Tax (1½% of Item 40)		$
45.	Normal Tax (3% of Item 42)		
46.	Normal Tax (5% of Item 43)		
47.	Surtax on Item 20 (see Instruction 23)		
48.	Tax on Net Income (total of Items 44 to 47)		$
49.	Tax on Capital Gain or Loss (12½% of Col. 8, Sched. D)		
50.	Total of or difference between Items 48 and 49		$
51.	Less Credit of 25% of Tax on Earned Income (Item 32)		
52.	Total Tax (Item 50 minus 51)		$
53.	Less Income Tax Paid at Source		
54.	Income Tax paid to a foreign country or U. S. possession		
55	Balance of Tax (Item 52 minus Items 53 and 54)		$

AFFIDAVIT

I swear (or affirm) that this return, including the accompanying schedules and statements, has been examined by me, and to the best of my knowledge and belief, is a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928 and the Regulations issued thereunder.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this ..... day of ....., 1931.

(Signature of individual or agent)

NOTARIAL SEAL

(Signature of officer administering oath) (Title) (Address of agent)

An amended return must be marked "Amended" at top of return. Checks and drafts will be accepted only if payable at par

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SCHEDULE A—INCOME FROM BUSINESS OR PROFESSION (See Instruction 2)

1. Total receipts from business or profession (state kind of business) ..... $

Cost of Goods Sold

2. Labor ..... $
3. Material and supplies .....
4. Merchandise bought for sale .....
5. Other costs (itemize below or on separate sheet) .....
6. Plus inventory at beginning of year .....
7. Total (Lines 2 to 6) ..... $
8. Less inventory at end of year .....
9. Net Cost of Goods Sold (Line 7 minus Line 8) ..... $

Enter "C," or "C" or M," on Lines 6 and 8 to indicate whether inventories are valued at cost, or cost or market, whichever is lower.

Other Business Deductions

10. Salaries not included as "Labor," in Line 2. (Do not deduct compensation for your services) ..... $
11. Interest on business indebtedness to others .....
12. Taxes on business and business property .....
13. Losses (explain in table at foot of page) .....
14. Bad debts arising from sales or services .....
15. Depreciation, obsolescence, and depletion (explain in table provided at foot of page) .....
16. Rent, repairs, and other expenses (itemized below or on separate sheet) .....
17. Total (Lines 10 to 16) ..... $
18. Total Deductions (Line 9 plus Line 17) ..... $
19. Net Profit (Line 1 minus Line 18) (Enter as Item 2) ..... $

Explanation of deductions claimed on Lines 5 and 16 .....

SCHEDULE B—INCOME FROM RENTS AND ROYALTIES (See Instruction 7)

1. Kind of Property	2. Amount Received	3. Cost or Value as of March 1, 1913, Whichever Greater	4. Depreciation (Explain in table at foot of page)	5. Repairs	6. Other Expenses (Itemize below)	7. Net Profit (Enter as Item 7)
	$	$	$	$	$	$

Explanation of deductions claimed in Column 6 .....

SCHEDULE C—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

1. Kind of Property	2. Date Acquired	3. Amount Realized	4. Depreciation Allowable Since Acquisition	5. Cost or Value as of March 1, 1913, Whichever Greater	6. Subsequent Improvements	7. Net Profit (Enter as Item 8)
		$	$	$	$	$

State how property was acquired .....

SCHEDULE D—CAPITAL NET GAIN OR LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (See Instruction 8a)

1. Kind of Property	2. Date Acquired	3. Date Sold	4. Amount Realized	5. Depreciation Allowable Since Acquisition	6. Cost or Value as of March 1, 1913, Whichever Greater	7. Subsequent Improvements, and Capital Deductions	8. Net Gain or Loss (Enter 125% as Item 6)
	Mo. Day Year	Mo. Day Year	$	$	$	$	$

State how property was acquired .....

SCHEDULE E—INTEREST ON LIBERTY BONDS AND OTHER OBLIGATIONS OR SECURITIES (See Instruction 9)

1. Obligations or Securities	2. Interest Received or Accrued	3. Amount Owned	4. Principal Amount Exempt From Taxation	5. Amount Owned in Excess of Exemption	6. Interest on Amount in Excess of Exemption (Enter as Item 9)
(a) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia	$	$	All	xxxxxx xx	xxxxxx xx
(b) Securities issued under Federal Farm Loan Act, Treasury Bills, and Certificates of Indebtedness issued after June 17, 1929			All	xxxxxx xx	xxxxxx xx
(c) Liberty 3½% Bonds and other obligations of United States issued on or before September 1, 1917, and obligations of U. S. possessions			All	xxxxxx xx	xxxxxx xx
(d) Liberty 4% and 4¼% Bonds, Certificates of Indebtedness issued before June 18, 1929, Treasury Bonds and Savings Certificates			$5,000	$	$
(e) Treasury Notes			None		

SCHEDULE F—EXPLANATION OF DEDUCTIONS CLAIMED IN ITEMS 1, 14, 16, 17, AND 18

EXPLANATION OF DEDUCTION FOR DEPRECIATION CLAIMED IN SCHEDULES A AND B

1. Kind of Property (If buildings, state material of which constructed)	2. Date Acquired	3. Age When Acquired	4. Probable Life After Acquirement	5. Cost or Value as of March 1, 1913, Whichever Greater (Exclusive of Land)	Amount of Depreciation Charged Off	
					6. Previous years	7. This year
				$	$	$

EXPLANATION OF DEDUCTION FOR LOSSES BY FIRE, STORM, ETC., CLAIMED IN SCHEDULE A, AND IN ITEM 15

1. Kind of Property	2. Date Acquired	3. Cost or Value as of March 1, 1913, Whichever Greater	4. Subsequent Improvements	5. Depreciation Allowable Since Acquisition	6. Insurance and Salvage Value	7. Deductible Loss
		$	$	$	$	$

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INSTRUCTIONS

The Instruction Numbers on this Page Correspond with the Item Numbers on the First Page of the Return

1. INCOME FROM SALARIES, WAGES, COMMISSIONS, ETC.

Enter as Item 1 on page 1 of the return, all salaries or other compensation credited by or received from outside sources. Use a separate line for each entry, giving the information requested.

Any amount claimed as a deduction for necessary expenses against salaries, etc., such as traveling expenses, while away from home in the pursuit of a trade or business, should be fully explained in Schedule F on page 2 of the return, or on an attached statement. Traveling expenses ordinarily include expenditures for railroad fares, meals, and lodging.

2. INCOME FROM BUSINESS OR PROFESSION

If you owned a business, or practiced a profession on your own account, fill in Schedule A on page 2 of the return, and enter the net income (or loss) as Item 2 on page 1 of the return.

This schedule should include income from: (a) Sale of merchandise or products of manufacturing, mining, construction, and agriculture; (b) Business service, such as hotel, restaurant, and garage service, amusements, laundering, storage, transportation, etc.; and (c) Professional service, such as dentistry, law, or medicine. In general, report any income in the earning of which you incurred expenses for material, labor, supplies, etc.

Farmer's income schedule.—If you are a farmer and keep no books of account, or keep books on a cash basis, obtain from the Collector, and attach to this return Form 1040F, Schedule of Farm Income and Expenses, and enter the net farm income as Item 2 on page 1 of this return. If your farm books of account are kept on an accrual basis, the filing of Form 1040F is optional.

Installment sales.—If the installment method is used, attach to the return a schedule showing separately for the years 1927, 1928, 1929, and 1930 the following: (a) Gross sales; (b) Cost of goods sold; (c) Gross profits; (d) Percentage of profits to gross sales; (e) Amount collected; and (f) Gross profit on amounts collected. See Article 351 of Regulations 74.

Kind of business.—Describe the business or profession in the space provided at the top of page 1, as "grocery," "retail clothing," "drug store," "laundry," "doctor," "lawyer," "farmer," etc.

Total receipts.—Enter on Line 1 of Schedule A the total receipts, less any discounts or allowances from the sale price or service charge.

Inventories.—If engaged in a trade or business in which the production, purchase, or sale of merchandise is an income-producing factor, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, whichever is lower.

Salaries.—Enter on Line 10 all salaries not included as "Labor" on Line 2, except compensation for your services, your dependent minor children, or husband or wife if a joint return is filed, which is not deductible.

Interest.—Enter on Line 11 interest on business indebtedness. Do not include interest to yourself on capital invested in or advanced to the business.

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

Losses.—Enter on Line 13 losses incurred in the trade or business, if not compensated for by insurance or otherwise and not made good by repairs claimed as a deduction. Losses of business property arising from fire, storm, etc., should be explained in the table at the foot of page 2 of the return.

Bad debts.—Enter on Line 14 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

Depreciation.—Enter on Line 15 the amount claimed as depreciation by reason of exhaustion, wear and tear of property used in the trade or business, or as obsolescence or depletion, and explain in the table at the foot of page 2 how this amount was determined. If obsolescence is claimed, explain why the useful life is less than the actual life.

The amount of depreciation on property acquired by purchase should be determined upon the basis of the original cost (not replacement cost) of the property and the probable number of years remaining of its useful life, except if the property was purchased prior to March 1, 1913, it will be computed on the fair market value of such property as of that date or its original cost, whichever is greater. If the property was acquired in any other manner than by purchase, see Articles 201 to 210 of Regulations 74.

In case a deduction is claimed on account of depletion of mines, oil or gas wells, or timber, see Articles 221 to 257 of Regulations 74.

Do not claim any deduction for depreciation in the value of a building occupied by you as a dwelling, or property held for personal use, nor for land (exclusive of improvements thereon), nor on stocks, bonds, and securities.

Rent, repairs, and other expenses.—Enter on Line 16 rent on business property in which you have no equity, ordinary repairs to keep the property in a usable condition, and other necessary business expenses not classified above, such as boat, light, and fire insurance. Do not include rent for a dwelling occupied by you for residential purposes, the cost of business equipment or furniture, expenditures for replacements or permanent improvements to property, nor personal, living, or family expenses.

Deficit.—If the amount to be entered on Line 19 shows a deficit, such amount should be preceded by a minus sign or written with red ink.

3. INTEREST ON BANK DEPOSITS, ETC.

Enter as Item 3 all interest received or credited to your account during the taxable year on bank deposits, notes, mortgages, and corporation bonds, except interest on bonds upon which a tax was paid at the source. Interest on bonds is considered income when due and payable.

4. INTEREST ON TAX-FREE COVENANT BONDS

Enter as Item 4 bond interest upon which a tax was paid at source.

A tax of 1½ per cent was paid at source on such interest if it was entered on Line 2 of Form 1000 which indicates that Item 39 will not exceed $4,000, or 2 per cent was paid if the interest was entered on Line 3 of Form 1000 which indicates that Item 39 will exceed $4,000. Such tax paid at source may be claimed as a credit in Item 53 on the return.

5 AND 6. INCOME FROM PARTNERSHIPS AND FIDUCIARIES

Enter as Item 5 your share (whether received or not) of the profits of a partnership, and as Item 6 income from an estate or trust, except that the share of (a) capital net gain or loss computed as provided in Instruction 8a shall be reported in Schedule D, (b) taxable interest on obligations of the United States shall be included in Schedule E, and (c) profits which consisted of dividends on stock of domestic corporations shall be included in Item 10, on the return. Include in Items 53 and 54, respectively, credits claimed for income tax paid at source, and foreign income taxes.

If the taxable year on the basis of which you file your return fails to coincide with the annual accounting period of the partnership or fiduciary, then you should include in your return your distributive share of the net profits for such accounting period ending within your taxable year. See Instruction 23.

7. INCOME FROM RENTS AND ROYALTIES

Fill in Schedule B, giving the information requested.

If you received property or crops in lieu of cash rent, report the income as though the rent had been received in cash. Crops received as rent on a crop-share basis should be reported as income for the year in which disposed of (unless your return shows income accrued).

Enter as depreciation the amount of wear and tear, or depletion sustained during the taxable year 1930, and explain in the table at the foot of page 2.

Other expenses, such as interest, taxes, fire insurance, fuel, light, labor, and other necessary expenses of this character should be itemized.

8. PROFIT FROM SALE OF REAL ESTATE, BONDS, ETC.

Describe the property briefly in Schedule C, and state the price received, or the fair market value of the property received in exchange. Expenses connected with the sale may be deducted in computing the profit or loss.

Enter the cost of the property, or if acquired prior to March 1, 1913, its fair market value as of that date, whichever is greater. Attach statement explaining how the value as of March 1, 1913, was determined. If the property was not acquired by purchase, see Articles 591 to 604 of Regulations 74.

Enter as depreciation the amount of wear and tear, obsolescence, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life.

No loss shall be recognized in any sale or other disposition of stock or securities where you have acquired substantially identical property within 30 days before or after the date of such sale, unless you are a dealer in securities.

In case the amount to be entered in Column 7 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

8a. CAPITAL NET GAIN OR LOSS

If desired, a capital net gain derived from the sale or exchange of capital assets may be computed separately and a tax of 12½ per cent paid thereon in lieu of the normal tax and surtax. The term "capital net gain" means the excess of the total amount of capital gain over the sum of (a) the capital deductions and capital losses, plus (b) the amount, if any, by which the ordinary deductions exceed the gross income computed without capital gain.

In case a capital net loss is sustained from the sale or exchange of capital assets, the total normal tax and surtax computed on the basis of the ordinary net income shall be reduced by 12½ per cent of such capital net loss; but in no case shall the tax computed in this manner be less than the total normal tax and surtax that would be imposed without the benefit of this provision. The term "capital net loss" means the excess of the sum of the capital losses plus the capital deductions over the total amount of capital gain.

The term "capital assets" means property held by you for more than two years (whether or not connected with your trade or business), but does not include your stock in trade or other property of a kind which would properly be included in your inventory if on hand at the close of the taxable year, or property held by you primarily for sale in the course of your trade or business.

Fill in Schedule D in accordance with Instruction 8, if the tax is computed under this provision, and enter 12½ per cent of the capital net gain or loss as Item 49 on page 1 of the return. In case of a capital net loss, the amount of such loss and the credit claimed should be preceded by a minus sign or written with red ink. See Articles 501 to 503 of Regulations 74.

9. INTEREST ON LIBERTY BONDS, ETC.

Schedule E should be filled in if you own any of the obligations or securities enumerated in Column 1. Enter in Column 2 all interest received or credited to your account during the year on those obligations, including your share of such interest received from a partnership, or an estate or trust, and enter in Column 3 the principal amounts of the various obligations owned.

Interest on all coupons falling due within the taxable year will be considered as income for the year, where the books are kept on a cash receipts and disbursements basis. If the books are kept on an accrual basis, report the actual amount of interest accrued on the obligations owned during the taxable year.

If the obligations enumerated on Line (d) are owned in excess of the exemption of $5,000, or any on Line (e) are owned, Columns 5 and 6 should be filled in, and the total of the interest reported on Lines (d) and (e), Column 6, entered as Item 9 on page 1 of the return.

10. DIVIDENDS

Enter as Item 10 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 231 of the Act of 1928 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States, including your share of such dividends received on stock owned by a partnership, or an estate or trust.

11. OTHER INCOME

Enter as Item 11 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 10.

12. TOTAL INCOME

Enter as Item 12 the net amount of Items 1 to 11, inclusive, after deducting any expenses reported in Item 1, and losses in Items 2, 5, 7, and 8.

13. INTEREST PAID

Enter as Item 13 interest paid on personal indebtedness as distinguished from business indebtedness (which should be deducted under Schedule A or B). Do not include interest on indebtedness incurred to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

14. TAXES PAID

Enter as Item 14 personal taxes and taxes paid on property not used in your business or profession, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include Federal income taxes, taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income taxes claimed as a credit in Item 54.

Any deduction on account of taxes should be explained in Schedule F.

15. LOSSES BY FIRE, STORM, ETC.

Enter as Item 15 losses of property not connected with your business or profession, sustained during the year if arising from fire, storm, shipwreck, or other casualty, or from theft, and if not compensated for by insurance or otherwise. See Article 171 of Regulations 74.

Explain losses claimed in the table provided on page 2 of the return.

16. BAD DEBTS

Enter as Item 16 all bad debts other than those claimed as a deduction in Schedule A. State in Schedule F, (a) of what the debts consisted, (b) when they were created, (c) when they became due, (d) what efforts were made to collect, and (e) how they were actually determined to be worthless.

17. CONTRIBUTIONS

Enter as Item 17 contributions or gifts made within the taxable year to any corporation, or trust, or community chest, fund, or foundation, organized and operated exclusively for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals, no part of the net earnings of which inures to the benefit of any private shareholder or individual. The amount claimed shall not exceed 15 per cent of your net income computed without the benefit of this deduction.

A fiduciary filing the return for an estate in process of administration may claim, in lieu of this deduction, that provided in Article 862 of Regulations 74.

List organizations and amounts contributed to each in Schedule F.

18. OTHER DEDUCTIONS

Enter as Item 18 any other authorized deductions for which no place is provided on the return. Do not deduct losses incurred in transactions which were neither connected with your trade or business, nor entered into for profit.

If the return is filed for an estate in process of administration, there may be deducted the amount of any income paid or credited to a beneficiary.

Any deduction claimed should be explained in Schedule F

19. TOTAL DEDUCTIONS

Enter as Item 19 the total of Items 13 to 18, inclusive. This amount should not include any deduction claimed in Schedule A or B.

20. NET INCOME

Enter as Item 20 the net income, which is obtained by deducting Item 19 from Item 12. The net income shall be computed upon the basis of the taxable year in accordance with the method of accounting regularly employed in keeping your books, unless such method does not clearly reflect your income.

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21. PERSONS REQUIRED TO MAKE A RETURN OF INCOME

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States though not a citizen thereof, whose gross income for the taxable year 1930 amounted to $5,000, or whose net income amounted to—

(a) $1,500 if single or if married and not living with husband or wife;
(b) $3,500 if married and living with husband or wife; or
(c) More than the personal exemption if status of taxpayer changes.

If an individual is single and the net income, including that of dependent minors, if any, is $1,500 or over, or if the gross income is $5,000 or over, a return must be filed. If the combined net income of husband and wife, and dependent minor children, if any, is $3,500 or over, or if their combined gross income is $5,000 or over, all such income must be reported on a joint return, or on separate returns of husband and wife. In case the husband and wife elect to file separate returns and their combined net income is $5,000 or over, each shall make a return on Form 1040.

If the net income of a decedent to the date of his death was $1,500 or over, if unmarried, or $3,500 or over, if married and living with husband or wife, or if his gross income for the period was $5,000 or over, the executor or administrator shall make a return for him on Form 1040 or 1040A.

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

22. PERSONAL EXEMPTION AND CREDIT FOR DEPENDENTS

A single person, or a married person not living with husband or wife, may claim an exemption of $1,500. A person who was the head of a family or was married and living with husband or wife during the entire taxable year, may claim an exemption of $3,500. If husband and wife file separate returns, the exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the year, the personal exemption shall be an amount which bears the same ratio to $1,500 as the number of months the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to $3,500 as the number of months the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The exemption shall not exceed $3,500 where the head of a family is married during the year.

In the case of an individual who dies during the taxable year, the personal exemption and credit for dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

Where a return is filed on Form 1040 for an estate in process of administration, or for a trust, an exemption of $1,500 may be claimed.

23. COMPUTATION OF TAX

Earned income.—In computing the tax on your net income you may claim a credit of 25 per cent of the tax on your earned net income.

To determine this credit, compute the tax on your earned net income in Items 21 to 31 on page 1 of the return, as if it were your entire net income. Items 32 and 33 will be 25 per cent of Item 31, or 25 per cent of the sum of Items 30, 44, 45, and 46, whichever amount is the smaller.

Earned income may consist of amounts received as compensation for personal services actually rendered, or an amount not in excess of 20 per cent of the net profits derived by you from a trade or business in which both personal services and capital are material income-producing factors.

If your net income is not more than $6,000, the entire amount shall be considered as earned net income, or if your net income is more than $5,000, the earned net income shall not be considered to be less than $5,000. In no case shall the earned net income be more than $30,000.

Fiscal year income from a partnership or fiduciary.—If income is received from a partnership, or an estate or trust, which makes its return for a fiscal year ending in 1930, the income attributable to 1930 shall be added to your other income for that year and taxed at the lower normal tax and surtax rates applicable to 1930, and the income attributable to 1929 shall be taxed at the next higher normal tax and surtax rates applicable to 1929. In case all of your personal exemption and credit for dependents was not required in computing the tax for 1930, the balance may be applied against the income attributable to 1929.

Income tax paid to a foreign country or U. S. possession.—If a credit is claimed in Item 64 for income tax paid to a foreign country or a possession of the United States, submit Form 1116 with your return.

Surtax.—The surtax for any amount of net income not shown in the table below is computed by adding to the surtax for the largest amount shown which is less than the income, the surtax upon the excess over that amount at the rate indicated in the table.

In the case of bona fide sale of mines, oil or gas wells, or any interest therein, the surtax on the profit shall not exceed 12½ per cent of the selling price. See Article 511 of Regulations 74.

The surtax upon $16,450 would be $93.50, computed as follows:

1. ITEMS	EXAMPLE FOR NET INCOME OF $16,450		COMPUTATION OF SURTAX ON ITEM 20, PAGE 1 OF THE RETURN	
	2. Net income	3. Surtax	4. Net income	5. Surtax
Surtax from table 65	$16,000.00	$80.00	$	$
Surtax at 3 per cent on	450.00	13.50		
TOTAL	$16,450.00	$93.50	$	$

SURTAX RATES FOR 1930

Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
A	B	C	A	B	C
$0 to $10,000			$40,000 to $44,000	11	$2,240
10,000 to $14,000	1	$40	44,000 to 48,000	12	2,720
14,000 to 16,000	2	80	48,000 to 52,000	13	3,240
16,000 to 18,000	3	140	52,000 to 56,000	14	3,800
18,000 to 20,000	4	220	56,000 to 60,000	15	4,400
20,000 to 22,000	5	320	60,000 to 64,000	16	5,040
22,000 to 24,000	6	440	64,000 to 70,000	17	6,060
24,000 to 28,000	7	720	70,000 to 80,000	18	7,860
28,000 to 32,000	8	1,040	80,000 to 100,000	19	11,660
32,000 to 36,000	9	1,400	100,000 up	20	
36,000 to 40,000	10	1,800			

24. ITEMS EXEMPT FROM TAX

The following items are exempt from Federal income tax and should not be reported, unless it is desired to establish a net loss, in which case see Section 117 of the Revenue Act of 1928:

(a) Amounts received under a life insurance contract paid by reason of the death of the insured, whether in a single sum or in installments (but if such amounts are held by the insurer under an agreement to pay interest thereon, the interest payments shall be included in gross income);

(b) Amounts received (other than amounts paid by reason of the death of the insured and interest payments on such amounts) under a life insurance, endowment, or annuity contract, but if such amounts (when added to amounts received before the taxable year under such contract) exceed the aggregate premiums or consideration paid (whether or not paid during the taxable year) then the excess shall be included in gross income. In the case of a transfer for a valuable consideration, by assignment or otherwise, of a life insurance, endowment, or annuity contract, or any interest therein, only the actual value of such consideration and the amount of the premiums and other sums subsequently paid by the transferee shall be exempt from taxation under paragraph (a) above or this paragraph;

(c) Gifts (not made as a consideration for service rendered), and money and property acquired by bequest, devise, or inheritance (but the income derived from such property is taxable and must be reported);

(d) Interest upon (1) the obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; or (2) securities issued under the provisions of the Federal Farm Loan Act or under such Act as amended; or (3) the obligations of the United States or its possessions. In the case of obligations of the United States issued after September 1, 1917 (other than postal savings certificates of deposit) the interest on 4 per cent and 4¼ per cent Liberty Bonds, Treasury Certificates of Indebtedness issued before June 18, 1929, Treasury Bonds, and Treasury Savings Certificates, owned in excess of $5,000, and the interest on Treasury Notes, is subject to surtax if the net income is over $10,000, and should be reported (see Instruction 9);

(e) Amounts received through accident or health insurance or under workmen's compensation acts, as compensation for personal injuries or sickness, plus the amount of any damages received, whether by suit or agreement, on account of such injuries or sickness;

(f) Amounts received as compensation, family allotments and allowances under the provisions of the War Risk Insurance and the Vocational Rehabilitation Acts or the World War Veterans' Act, 1924, or as pensions from the United States for service of the beneficiary or another in the military or naval forces of the United States in time of war, or as a State pension for services rendered by the beneficiary or another for which the State is paying a pension;

(g) Amounts received by an individual as dividends or interest, not exceeding $300, from domestic building and loan associations, substantially all the business of which is confined to making loans to members;

(h) The rental value of a dwelling house and appurtenances thereof furnished to a minister of the gospel as part of his compensation;

(i) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function; and

(j) Amounts received as earned income from sources without the United States by an individual citizen of the United States who is a bona fide nonresident for more than six months during the taxable year. The taxpayer in such a case may not deduct from his gross income any amount properly allocable to or chargeable against the amount so excluded from his gross income.

25. ACCRUED OR RECEIVED INCOME

If your books of account are kept on an accrual basis, report all income accrued, even though it has not been actually received or entered on the books, and expenses incurred instead of expenses paid.

If your books do not show income accrued and expenses incurred, report all income received or constructively received, such as bank interest credited to your account, and expenses paid.

26. PERIOD TO BE COVERED BY RETURN

Your return for the calendar year 1930 shall be made on Form 1040. If the return is for a fiscal year ending on the last day of any month, other than December, in 1930, Form 1040-Y should be used.

The accounting period established must be adhered to for subsequent years, unless permission was received from the Commissioner to make a change.

An application for a change in the accounting period shall be made on Form 1128 and forwarded to the Collector prior to the expiration of thirty days from the close of the proposed taxable year.

27. AFFIDAVIT

The affidavit must be executed by the person whose income is reported unless he is ill, absent from the country, or otherwise incapacitated, in which case the legal representative or agent may execute the affidavit. A minor, however, making his own return must execute the affidavit.

The oath will be administered without charge by any collector, deputy collector, or internal revenue agent. If an internal revenue officer is not available, the return should be sworn to before a notary public, justice of the peace, or other person authorized to administer oaths.

28. WHEN AND WHERE THE RETURN MUST BE FILED

The return must be sent to the Collector of Internal Revenue for the district in which you live or have your principal place of business, so as to reach the Collector's office on or before March 15, 1931. In case you have no legal residence or place of business in the United States, the return should be forwarded to the Collector of Internal Revenue, Baltimore, Maryland.

29. WHEN AND TO WHOM THE TAX MUST BE PAID

The tax should be paid, if possible, by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert city and State)." Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for payment the whole amount of tax unpaid shall be paid upon notice and demand by the Collector.

30. PENALTIES

For willful failure to make and file a return on time.—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

For willfully making a false or fraudulent return.—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

For deficiency in tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud or 50 per cent of amount of deficiency if due to fraud.

31. INFORMATION AT SOURCE

Every person making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, is required to make a return on Forms 1099 and 1099 showing the amounts of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1930 must be forwarded to the Collector of Internal Revenue for your district in time to be received not later than February 15, 1931.

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

INDIVIDUAL INCOME TAX RETURN

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

For Calendar Year 1930

To be filed with the Collector of Internal Revenue for your district on or before March 15, 1931

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)

(Street and number, or rural route)

(Post office) (County) (State)

OCCUPATION

Do not write in this space

Serial Number

Amount Paid, $

(Cashier's Stamp)

Cash Check M. O.

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

INCOME		
1. Salaries, Wages, etc. (State from whom received)	$	
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds		
3. Interest on bonds upon which a tax of 1½% was paid at source		
4. Other Income (including income from partnerships and fiduciaries) (State source):		
5. TOTAL INCOME IN ITEMS 1 TO 4		$
DEDUCTIONS		
6. Taxes Paid	$	
7. Contributions (Explain on reverse side)		
8. Other Deductions Authorized by Law (Explain below):		
9. TOTAL DEDUCTIONS IN ITEMS 6 TO 8		$
COMPUTATION OF TAX		
10. Net Income (Item 5 minus Item 9)		$
11. Credit for Dependents	$	
12. Personal Exemption		
13. Balance taxable at 1½%, not over $4,000 (Item 10 minus Items 11 and 12)		$
14. Total Income Tax (1½% of Item 13)		$
15. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 3)	$	
16. Income tax paid to a foreign country or possession of the U. S. (Attach Form 1116)		
17. Credit of 25% of tax on earned net income (25% of Item 14)		
18. BALANCE OF TAX (Item 14 minus Items 15, 16, and 17)		$

AFFIDAVIT

I swear (or affirm) that this return has been examined by me, and, to the best of my knowledge and belief, is a true and complete return for the taxable year as stated, pursuant to the Revenue Act of 1928 and Regulations issued under authority thereof.

(If return is made by agent, the reason therefor must be stated on this line)

Sworn to and subscribed before me this

(Signature of taxpayer or agent)

day of , 1931

(Address of agent)

(Signature of officer administering oath) (Title)

NOTE.—If you derive income, regardless of amount, from a profession or business, including farming, or from rents or sale of property, use Form 1040
Report interest on nontaxable obligations and dividends from domestic corporations on the reverse side of this form. 62—19499

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STATEMENT OF CONTRIBUTIONS

Name of Organization	Amount Paid	Name of Organization	Amount Paid
	$		$

NONTAXABLE OBLIGATIONS AND SECURITIES

Obligations and Securities	Amount Owned	Interest Received
(*a*) Obligations of a State, Territory, or political subdivision thereof, or the District of Columbia	$	$
(*b*) Securities issued under the Federal Farm Loan Act, or under such Act as amended		
(*c*) Obligations of the United States or its possessions		

DIVIDENDS FROM DOMESTIC CORPORATIONS

State the amount of dividends received from domestic corporations, including your share of such dividends on stock owned by a partnership, or an estate or trust ..... $

PENALTIES

For Willful Failure to Make and File a Return on Time.—Not more than **$10,000** or imprisonment for not more than **one year**, or both, and, in addition, 25 per cent of the amount of the tax.

For Willfully Making a False or Fraudulent Return.—Not more than **$10,000** or imprisonment for not more than **five years**, or both, and, in addition, 50 per cent of the amount of the tax.

For Deficiency in Tax.—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INSTRUCTIONS

Liability for Filing Return

An income tax return must be filed by every citizen of the United States whether residing at home or abroad, and every person residing in the United States, though not a citizen thereof, having a gross income for the calendar year 1930 of $5,000, or over, or a net income for the same period of (*a*) $1,500 or over, if single, or if married and not living with husband or wife, or (*b*) $3,500 or over, if married and living with husband or wife, or (*c*) more than the personal exemption if the status of the taxpayer changed.

Items Exempt from Tax

(*a*) Amounts received under a life insurance contract paid by reason of the death of the insured.

(*b*) Amounts received (other than by reason of the death of the insured) under a life insurance, endowment, or annuity contract, not to exceed the premiums or consideration paid for such contract.

(*c*) Gifts (not made as a consideration for services), and property acquired by bequest, devise, or inheritance (but the income from such property is taxable and must be reported).

(*d*) Interest upon (1) obligations of a State, Territory, or a political subdivision thereof, or the District of Columbia; (2) Federal Farm Loan bonds; and (3) all obligations of the United States and its possessions as to normal tax. Interest on Liberty Bonds owned in excess of $5,000 is subject to surtax if the net income is over $10,000.

(*e*) Amounts received as accident or health insurance for personal injuries or sickness, plus damages received on account of such injuries or sickness.

(*f*) Amounts received under the War Risk Insurance and Vocational Rehabilitation Acts, or the World War Veterans' Act, 1924, or as pensions from the United States for services in the military or naval forces in time of war, or as a State pension for services rendered for which the State is paying a pension.

(*g*) Dividends or interest, not exceeding $300, received from domestic building and loan associations, substantially all the business of which is confined to making loans to members.

(*h*) Rental value of a dwelling house and appurtenances thereof furnished a minister of the gospel as part of his compensation.

(*i*) Compensation paid by a State or political subdivision thereof to its officers or employees for services rendered in connection with the exercise of an essential governmental function.

(*k*) Compensation received from sources without the United States by a citizen who is a nonresident for more than six months during the taxable year.

Income

Salaries.—Enter as Item 1 all salaries, wages, or other compensation received from outside sources by (*a*) yourself, (*b*) your husband or wife if a joint return is filed, and (*c*) each dependent minor child.

Interest.—Enter as Item 2 interest received on bank deposits, notes, mortgages, and corporation bonds, except that interest received on bonds upon which a tax was paid at source by the debtor corporation should be entered as Item 3 if you filed with the interest coupons a certificate on Form 1099 that your net income in excess of the personal exemption and credits does not exceed $4,000. The tax of 1½ per cent paid at source on such interest should be claimed as a credit in Item 15. Interest on bonds is considered income when due and payable.

Other income.—Enter as Item 4 all other taxable income, including dividends on stock of foreign corporations, income of an estate or trust, and your share (whether received or not) in the profits of a partnership.

Deductions

Taxes.—Enter as Item 6 all personal taxes and taxes on property paid during the year. Do not include Federal income taxes nor taxes claimed as a credit in Item 16 of the return.

Contributions.—Enter as Item 7 any contributions or gifts made during the year to any corporation or fund organized and operated exclusively for religious, charitable, or educational purposes. The amount claimed shall not exceed 15 per cent of the net income computed without the benefit of this deduction.

List names of organizations and amounts contributed to each in space above.

Other deductions.—Enter as Item 8 any other deductions authorized by law, including interest paid on personal indebtedness.

Personal Exemption and Credits

A single person, or a married person not living with husband or wife, may claim a personal exemption of $1,500. A person who, during the entire taxable year, was the head of a family or was married and living with husband or wife, may claim an exemption of $3,500. If husband and wife file separate returns, the personal exemption may be taken by either or divided between them.

A "head of a family" is an individual who actually supports and maintains in one household one or more individuals who are closely connected with him by blood relationship, relationship by marriage, or by adoption, and whose right to exercise family control and provide for these dependent individuals is based upon some moral or legal obligation.

In addition to the personal exemption, a credit of $400 may be claimed for each person (other than husband or wife) under eighteen years of age, or incapable of self-support because mentally or physically defective, who was receiving his or her chief support from the taxpayer on the last day of the taxable year. This credit can be claimed only by the person who furnishes the chief support, and can not be divided between two individuals.

In case the status of a taxpayer changes during the taxable year, the personal exemption shall be an amount which bears the same ratio to $1,500 as the number of months during which the taxpayer was single bears to twelve months, plus an amount which bears the same ratio to $3,500 as the number of months during which the taxpayer was married and living with husband or wife, or was the head of a family, bears to twelve months. For this purpose a fractional part of a month shall be disregarded unless it amounts to more than half a month, in which case it shall be considered as a full month. The amount of personal exemption shall not exceed $3,500 where the head of a family is married during the taxable year.

In the case of an individual who dies during the taxable year, the credits for personal exemption and dependents shall be determined by his or her status at the time of death. Full credits shall also be allowed to the surviving spouse according to his or her status at the close of the taxable year.

General Information

Affidavit.—The oath will be administered without charge by any collector, deputy collector, or internal revenue agent.

Returns.—File the return with the Collector of Internal Revenue for the district in which you reside on or before March 15, 1931.

Tax.—The tax may be paid at time of filing the return, or in four equal installments payable quarterly. c2—15399

U. S. GOVERNMENT PRINTING OFFICE: 1930

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Form 1120
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

CORPORATION INCOME TAX RETURN
For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT PLAINLY CORPORATION'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

Date of Incorporation .....

Under the Laws of what State or Country .....

Page 1 of Return

File Code .....

Serial Number .....

District .....
(Cashier's Stamp)

Cash Check M.O. Cert. of Ind.
First Payment

$ .....

Kind of Business ..... **Is This a Consolidated Return of Two or More Corporations?** ..... **If so, How Many?** .....

Item and Instruction No.

GROSS INCOME

1. Gross Sales from Trading or Manufacturing, $..... Less Returns and Allowances, $..... ; Net Sales... $
2. Less Cost of Goods Sold:
   - (a) Inventory at beginning of year ..... $
   - (b) Merchandise bought for sale .....
   - (c) Cost of manufacturing or producing goods (From Schedule A): Salaries and Wages, $..... ; Other costs, $..... ; Total .....
   - (d) Total of lines (a), (b), and (c) ..... $
   - (e) Less inventory at end of year .....
3. Gross Profit from Trading or Manufacturing (Item 1 minus Item 2) ..... $
4. Gross Profit from Operations Other Than Trading or Manufacturing. (State source of income):
   - (a) .....
   - (b) .....
   - (c) .....
5. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds .....
6. Rents .....
7. Royalties .....
8. Profit from Sale of Real Estate, Stocks, Bonds, and other Capital Assets (From Schedule B) .....
9. Dividends on Stock of Domestic Corporations .....
10. Other Income (including dividends received on Stock of foreign corporations). (State nature of income):
    - (a) .....
    - (b) .....
    - (c) .....
11. TOTAL INCOME IN ITEMS 3 TO 10 ..... $

DEDUCTIONS

12. Compensation of Officers (From Schedule C) ..... $
13. Rent on Business Property .....
14. Repairs (From Schedule D); Salaries and Wages, $..... ; Other Costs, $..... ; Total .....
15. Interest .....
16. Taxes (From Schedule E) .....
17. Losses (From Schedule F) .....
18. Bad Debts (From Schedule G) .....
19. Dividends (From Schedule H) .....
20. Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (From Schedule I) .....
21. Depletion of Mines, Oil and Gas Wells, Timber, etc. (Submit schedule, see Instruction 21) .....
22. Other Deductions Not Reported Above. (Explain below, or on separate sheet):
    - (a) Salaries and wages. (Not included in Item 2, 12, or 14 above) .....
    - (b) Net Loss for 1928–1929 (Submit schedule) .....
    - (c) .....
    - (d) .....
    - (e) .....
23. TOTAL DEDUCTIONS IN ITEMS 12 TO 22 ..... $
24. NET INCOME (Item 11 minus Item 23) ..... $

COMPUTATION OF TAX

25. Net Income (Item 24 above) ..... $
26. Less Credit of $3,000 (for a domestic corporation having a net income of less than $25,360) .....
27. Balance (Item 25 minus Item 26) ..... $
28. Income Tax (12% of Item 27) ..... $
29. If net income of domestic corporation is less than $25,360, enter the amount over $25,000 .....
30. Total Tax (Item 28 plus Item 29) ..... $
31. Less: Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation) ..... $
32. Income Tax Paid to a Foreign Country or U. S. possession by a domestic corporation (see Inst. 27) .....
33. Balance of Tax (Item 30 minus Items 31 and 32) ..... $

2—13418

An amended return must be marked "Amended" at top of return **Checks and drafts will be accepted only if payable at par**

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Page 2 of Return **SCHEDULE K—BALANCE SHEETS** (See Instruction 42)

Items	Beginning of Taxable Year		End of Taxable Year	
	Amount	Total	Amount	Total
ASSETS				
1. Cash		$		$
2. Notes receivable				
3. Accounts receivable	$		$	
Less reserve for bad debts				
4. Inventories:				
Raw materials	$		$	
Work in process				
Finished goods				
Supplies				
5. Investments (nontaxable):				
Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia	$		$	
Securities issued under the Federal Farm Loan Act, or under such Act as amended				
Obligations of the United States or its possessions				
6. Other investments:				
Stocks of domestic corporations	$		$	
Bonds of domestic corporations				
Stocks and bonds of foreign corporations				
All other investments or loans				
7. Deferred charges:				
Prepaid insurance	$		$	
Prepaid taxes				
All other				
8. Capital assets:				
Land				
Buildings	$		$	
Machinery and equipment				
Furniture and fixtures				
Delivery equipment				
	$		$	
Less reserves for depreciation				
9. Patents				
10. Good will				
11. Other assets (describe fully):				
	$		$	
12. Total Assets		$		$
LIABILITIES				
13. Notes payable (less than one year)		$		$
14. Accounts payable				
15. Bonds and notes (not secured by mortgage)				
16. Mortgages (including bonds and notes so secured)				
17. Accrued expenses:				
Interest	$		$	
Taxes				
All other				
18. Other liabilities (describe fully):				
19. Capital stock:				
Preferred stock (less stock in treasury)	$		$	
Common stock (less stock in treasury)				
20. Surplus	$		$	
21. Undivided profits				
22. Total Liabilities		$		$

Remarks.....

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Page 3 of Return

SCHEDULE L—RECONCILIATION OF NET INCOME AND ANALYSIS OF CHANGES IN SURPLUS

1. Net income from Item 24, page 1 of the return	$						
2. Nontaxable income:							
(a) Interest on obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia							
(b) Interest on securities issued under the Federal Farm Loan Act, or under such Act as amended							
(c) Interest on obligations of the United States or its possessions							
(d) Dividends deductible under Section 23(p) of the Revenue Act of 1928							
(e) Proceeds of life insurance policies paid upon the death of the insured							
(f) Other items of nontaxable income (to be detailed):							
(1)							
(2)							
(3)							
3. Charges against reserve for bad debts, if Item 18, page 1 of return, is not an addition to a reserve							
4. Charges against reserves for contingencies, etc. (to be detailed):							
(a)							
(b)							
(c)							
5. Total of Lines 1 to 4, inclusive	$						
6. Total from Line 14							
7. Net profit for year, as shown by books, before any adjustments are made therein (Line 5 minus Line 6)	$						
8. Surplus and undivided profits as shown by balance sheet at close of preceding taxable year							
9. Other credits to surplus (to be detailed):							
(a)							
(b)							
(c)							
10. Total of Lines 7 to 9, inclusive	$						
11. Total from Line 17							
12. Surplus and undivided profits as shown by balance sheet at close of taxable year (Line 10 minus Line 11)	$						

13. Unallowable deductions:							
(a) Donations, gratuities, and contributions	$						
(b) Income and profits taxes paid to the United States, and so much of such taxes paid to its possessions or foreign countries as are claimed as a credit in Item 32, page 1 of the return							
(c) Federal taxes paid on tax-free covenant bonds							
(d) Special improvement taxes tending to increase the value of the property assessed							
(e) Furniture and fixtures, additions, or betterments treated as expenses on the books							
(f) Replacements and renewals							
(g) Insurance premiums paid on the life of any officer or employee when the corporation is directly or indirectly a beneficiary							
(h) Interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation							
(i) Additions to reserve for bad debts which are not included in Item 18, page 1 of return							
(j) Additions to reserves for contingencies, etc. (to be detailed):							
(1)							
(2)							
(3)							
(k) Other unallowable deductions (to be detailed):							
(1)							
(2)							
(3)							
14. Total of Line 13	$						
15. Dividends paid during the taxable year (state whether paid in cash, stock of the corporation, or other property):							
(a) Date paid..... Character	$						
(b) Date paid..... Character							
(c) Date paid..... Character							
(d) Date paid..... Character							
16. Other debits to surplus (to be detailed):							
(a)							
(b)							
(c)							
17. Total of Lines 15 and 16	$						

QUESTIONS

KIND OF BUSINESS

1. By means of the key letters given below, identify the corporation's main income-producing activity with one of the general classes, and follow this by a special description of the business sufficient to give the information called for under each general class.

A.—Agriculture and related industries, including fishing, logging, ice harvesting, etc., and also the leasing of such property. State the product or products. **B.**—Mining and quarrying, including gas and oil wells, and also the leasing of such property. State the product or products. **C.**—Manufacturing. State the product and also the material if not implied by the name of the product. **D.**—Construction—excavations, buildings, bridges, railroads, ships, etc., also equipping and installing same with systems, devices, or machinery, without their manufacture. State nature of structures built, materials used, or kind of installations. **E1.**—Transportation—rail, water, local, etc. State the kind and special product transported, if any. **E2.**—Public utilities—gas (natural, coal or water); electric light or power (hydro or steam generated); heating (steam or hot water); telephone; waterworks or power. **E3.**—Storage—without trading or profit from sales—(elevators, warehouses, stockyards, etc.). State product stored. **E4.**—Leasing transportation or utilities. State kind of property. **F.**—Trading in goods bought and not produced by the trading concern. State manner of trade, whether wholesale, retail, or commission, and product handled. Sales with storage with profit primarily from sales. **G.**—Service—domestic, including hotels, restaurants, etc.; amusements; other professional, personal, or technical service. State the service. **H.**—Finance, including banking, real estate, insurance. **I.**—Concerns not falling in above classes (a) because of combining several of them with no predominant business, or (b) for other reasons.

2. Concerns whose business involves activity falling in two or more of the above general classes, where the *same product* is concerned, should report business as identified with but one of the above general classes; for example, concerns in A or B which also transport and market their own product exclusively or mainly, should still be identified with classes A or B; concerns in C (manufacturing) which own or control their source of material supply in A or B and which also transport, sell, or install their own product exclusively or mainly, should be identified with manufacturing; concerns in D may control or own the source of supply of materials used exclusively or mainly in their constructive work; concerns in E1 or E2 may own or control the source of their material or power; concerns in F may transport or store their own merchandise, but its production would identify them with A, B, or C.

3. Answers:

(a) General class (use key letter designation).....

(b) Main income-producing business (give specifically the information called for under each key letter, also whether acting as principal, or as agent on commission; state if inactive or in liquidation)

.....

.....

.....

.....

AFFILIATIONS WITH OTHER CORPORATIONS

SEE INSTRUCTION 3a

4. Is this a consolidated return of two or more corporations? ..... If so, procure from the Collector of Internal Revenue for your district Form 851, Affiliations Schedule, which shall be filled in, sworn to, and filed as a part of this return. See Article 12 (c) and (d), Regulations 75.

5. Did the corporation file a consolidated return for the preceding taxable year? .....

3—13448

PREDECESSOR BUSINESS

6. Did the corporation file a return under the same name for the preceding taxable year? ..... Was the corporation in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917? ..... If answer is "yes," give name and address of each predecessor business, and the date of the change in entity. .....

.....

.....

Upon such change were any asset values increased or decreased? .....

If the answer is "yes," closing balance sheets of old business and opening balance sheets of new business must be furnished.

BASIS OF RETURN

7. Is this return made on the basis of actual receipts and disbursements? ..... If not, describe fully what other basis or method was used in computing net income. .....

.....

VALUATION OF INVENTORIES

8. State whether the inventories at the beginning and end of the taxable year were valued at cost, or cost or market, whichever is lower. If other basis was used, describe fully, state why used and the date inventory was last reconciled with stock. .....

.....

.....

.....

.....

.....

.....

LIST OF ATTACHED SCHEDULES

9. Enter below a list of all schedules accompanying this return, giving for each a brief title and the schedule number. The name and address of the corporation should be placed on each separate schedule accompanying the return.

.....

.....

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.....

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.....

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The corporation's books are in care of .....

Located at .....

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Page 4 of Return

SCHEDULE A—COST OF MANUFACTURING OR PRODUCING GOODS (See Instruction 2)

Items	Amount	Items	Amount (Enter as Item 2c)
Salaries and wages	$		$
Material and supplies			

SCHEDULE B—PROFIT FROM SALE OF REAL ESTATE, STOCKS, BONDS, ETC. (See Instruction 8)

1. Kind of Property	2. Date Acquired	3. Amount Realized	4. Depreciation Allowable Since Acquisition	5. Cost or Value as of March 1, 1913, Whichever Greater	6. Subsequent Improvements	7. Net Profit (Enter as Item 8)
		$	$	$	$	$

State how property was acquired

SCHEDULE C—COMPENSATION OF OFFICERS (See Instruction 12)

1. Name of Officer	2. Official Title	3. Time Devoted to Business	Shares of Stock Owned		6. Amount of Compensation (Enter as Item 12)
			4. Common	5. Preferred	
					$

SCHEDULE D—COST OF REPAIRS (See Instruction 14)

1. Items	2. Amount (Enter as Item 14)
Salaries and wages	$

SCHEDULE E—TAXES PAID (See Instruction 16)

1. Items	2. Amount (Enter as Item 16)
	$

SCHEDULE F—EXPLANATION OF LOSSES BY FIRE, STORM, ETC. (See Instruction 17)

1. Kind of Property	2. Date Acquired	3. Cost or Value as of March 1, 1913, Whichever Greater	4. Subsequent Improvements	5. Depreciation Allowable Since Acquisition	6. Insurance and Salvage Value	7. Deductible Loss (Enter as Item 17)
		$	$	$	$	$

State how property was acquired

SCHEDULE G—BAD DEBTS (See Instruction 18)

1. Year	2. Sales on Account	3. Bad Debts
1926	$	$
1927		
1928		
1929		
1930		

SCHEDULE H—DIVIDENDS DEDUCTIBLE (See Instruction 19)

1. Name of Corporation	Amount of Dividends	
	2. Domestic	3. Foreign
	$	$

SCHEDULE I—EXPLANATION OF DEDUCTION FOR DEPRECIATION (See Instruction 20)

1. Kind of Property (If buildings, state material of which constructed)	2. Date Acquired	3. Age When Acquired	4. Probable Life After Acquirement	5. Cost or Value as of March 1, 1913, Whichever Greater (Exclusive of Land)	Amount of Depreciation Charged Off	
					6. Previous years	7. This year
				$	$	$

AFFIDAVIT

We, the undersigned, president and treasurer of the corporation for which this return is made, being severally duly sworn, each for himself deposes and says that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith, for the taxable year stated, pursuant to the Revenue Act of 1928 and the Regulations issued thereunder.

Sworn to and subscribed before me this ..... day of ....., 1931.

President.

NOTARIAL SEAL

(Signature of officer administering oath) (Title)

CORPORATE SEAL

Treasurer.

Attach a separate sheet if any of the above schedules do not provide sufficient space

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Page 1 of Instructions

INSTRUCTIONS

The Instructions Numbered 1 to 24 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. **Gross sales.**—If engaged in trading or manufacturing, enter as Item 1 on page 1 of the return, the gross sales, less goods returned and any allowances or discounts from the sale price.

Banks, insurance companies, and other corporations required to submit statements of income and expenses to any national, State, municipal, or other public officer may submit with the return a statement of income and expenses in the form furnished to such officer, in lieu of the information requested in Items 1 to 23 of the return, except that a railroad company will submit with the return a statement on Form 1090. In such cases the taxable net income will be reconciled by means of Schedule L on page 3 of the return, with the net profit shown by the income and expense statement submitted, and should be entered as Item 24 on page 1 of the return.

2. **Cost of goods sold.**—Enter as Item 2 the information requested on lines (a) to (e) and list in Schedule A on page 4 of the return the principal items of cost, including the amount entered on line (c), the minor items to be grouped in one amount. Enter as salaries and wages on line (c) the total compensation, during the period covered by this return, of individuals employed (exclusive of officers and firm members).

If the production, purchase, or sale of merchandise is an income-producing factor in the trade or business, inventories of merchandise on hand should be taken at the beginning and end of the taxable year, which may be valued at cost, or cost or market, which ever is lower. Enter the letters "C," or "C or M," immediately before the amount column on lines (a) and (e) under Item 2, if the inventories are valued at either cost, or cost and market, whichever is lower, and explain fully in question 8 on page 3 the method used. In case the inventories reported do not agree with the balance sheet, attach a statement explaining how difference occurred.

3. **Gross profit.**—Enter as Item 3 the gross profit from trading or manufacturing, which is obtained by deducting Item 2, the cost of goods sold as extended, from Item 1, the net sales.

4. **Gross profit from other operations.**—Enter as Item 4 the gross profit from operations other than trading or manufacturing, stating in the space provided the nature and amount of the principal items; the minor items should be grouped in one amount.

5. **Interest on bank deposits, etc.**—Enter as Item 5 all interest received or credited to the corporation during the taxable year on bank deposits, notes, mortgages, and corporation bonds.

6. **Rents.**—Enter as Item 6 the gross amount received for the rent of property. Any deductions claimed for repairs, interest, taxes, and depreciation should be included in Items 14, 15, 16, and 20, respectively.

7. **Royalties.**—Enter as Item 7 the gross amount received as royalties. If a deduction is claimed for depletion, it should be reported as Item 21.

8. **Profit from sale of capital assets.**—Enter as Item 8 the amount of gain or loss from the sale or other disposition of real estate, stocks, bonds, and capital assets.

Describe the property briefly in Schedule B, and state the actual consideration or price received, or the fair market value of the property received in exchange. Expenses connected with the sale, such as commissions paid agents, may be deducted in computing the amount received.

Enter the original cost of the property, or if it was acquired prior to March 1, 1913, the fair market value as of that date, whichever is greater. Attach statement explaining how value as of March 1, 1913, was determined. Expenses incidental to the purchase may be included in the cost if never deducted from income.

Enter as depreciation the amount of exhaustion, wear and tear, obsolescence, or depletion which has been allowable in respect of such property since date of acquisition, or since March 1, 1913, if the property was acquired before that date. In addition, if the property was acquired before March 1, 1913, and if the cost of such property is greater than its fair market value as of that date, the cost shall be reduced by the depreciation actually sustained before that date. See Articles 591 to 604 of Regulations 74.

Subsequent improvements include expenditures for additions, improvements, and repairs made to restore the property or prolong its useful life. Do not deduct ordinary repairs, interest, or taxes in computing gain or loss.

No loss shall be recognized in any sale or other disposition of shares of stock or securities where the corporation has acquired substantially identical property within 30 days before or after the date of such sale, unless the corporation is a dealer in stock or securities in the ordinary course of business.

In case the amount to be entered in Column 7 is a deductible loss, such amount should be preceded by a minus sign or written with red ink.

9. **Dividends.**—Enter as Item 9 the amount received as dividends (a) from a domestic corporation other than a corporation entitled to the benefits of Section 251 of the Revenue Act of 1928 and other than a corporation organized under the China Trade Act, 1922, or (b) from a foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the corporation has been in existence) was derived from sources within the United States.

10. **Other income.**—Enter as Item 10 all other taxable income for which no place is provided on the return, together with any dividends specifically excluded from Item 9.

11. **Total income.**—Enter as Item 11 the net amount of Items 3 to 10, inclusive, after deducting any losses reported in Items 3, 4, and 8.

12. **Compensation of officers.**—Enter as Item 12 the compensation of all officers, in whatever form paid, and fill in Schedule C, giving the information requested.

13. **Rent.**—Enter as Item 13 rent paid for business property in which the corporation has no equity.

14. **Repairs.**—Enter as Item 14 the cost of incidental repairs including the labor, supplies and other items which do not add to the value or appreciably prolong the life of the property. Enter as salaries and wages the compensation, during the period covered by this return, of persons employed directly in connection with these incidental repairs, as shown in Schedule D. Expenditures for new buildings, machinery, equipment, or for permanent improvements or betterments which increase the value of the property are chargeable to capital account. Expenditures for restoring or replacing property are not deductible, as such expenditures are chargeable to capital account or to depreciation reserve, depending on how depreciation is charged on the books of the corporation.

List in Schedule D the principal items of cost, grouping the minor items in one amount.

15. **Interest.**—Enter as Item 15 interest paid on business indebtedness. Do not include interest on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation.

16. **Taxes.**—Enter as Item 16 taxes paid or accrued during the taxable year. Do not include Federal income taxes, income taxes claimed as a credit in Item 32, taxes assessed against local benefits tending to increase the value of the property assessed, Federal taxes paid on bonds containing a tax-free covenant, nor taxes imposed upon sales by the manufacturer.

List in Schedule E each class of taxes deducted.

17. **Losses.**—Enter as Item 17 losses sustained during the year and not compensated for by insurance or otherwise. Losses of business property arising from fire, storm, shipwreck, or other casualty, or from theft, should be explained in Schedule F, giving the information requested.

18. **Bad debts.**—Enter as Item 18 debts, or portions thereof, arising from sales or services that have been reflected in income, which have been definitely ascertained to be worthless and have been charged off within the year, or such reasonable amount as has been added to a reserve for bad debts within the year.

If the debts are included in the deduction claimed, submit a schedule showing the amounts charged off, and state how each was determined to be worthless.

If the amount deducted is an addition to a reserve, enter in Schedule G the amount of sales charged on account, and the amount of bad debts charged off, for each of the years indicated.

A debt previously charged off as bad, if subsequently collected, must be returned as income for the year in which collected.

19. **Dividends.**—Enter as Item 19 the dividends described in Instruction 9 which were reported as income in Item 9.

Describe in Schedule H any dividends claimed as a deduction.

20. **Depreciation.**—The amount deductible on account of depreciation in Item 20 is an amount fairly measuring the portion of the investment in depreciable property by reason of exhaustion, wear and tear, or obsolescence, which is properly chargeable against the operations of the year. If the property was acquired by purchase on or after March 1, 1913, the amount of depreciation should be determined upon the basis of the original cost (not replacement cost) of the property, and the probable number of years remaining of its useful life. In case the property was purchased prior to March 1, 1913, the amount of depreciation will be determined in the same manner, except that it will be computed on its original cost, or the fair market value as of March 1, 1913, whichever is greater. If the property was acquired in any other manner than by purchase see Article 611 of Regulations 74. The capital sum to be replaced should be charged off over the useful life of the property either in equal annual installments or in accordance with any other recognized trade practice, such as an apportionment over units of production. Whatever plan or method of apportionment is adopted must be reasonable and must have due regard to operating conditions during the taxable year. The method adopted should be described in the return. Stocks, bonds, and like securities are not subject to exhaustion, wear and tear within the meaning of the law.

If a deduction is claimed on account of depreciation Schedule I shall be filled in, and the total amount claimed therein should correspond with the figures reflected in the balance sheet. In case obsolescence is included, state separately amount claimed and basis upon which it is computed. Land values must not be included in this schedule. See Articles 201 to 210 of Regulations 74.

21. **Depletion.**—If a deduction is claimed on account of depletion, secure from the Collector Form D (minerals), Form E (coal), Form F (miscellaneous non-metals), Form O (oil and gas), or Form T (timber), fill in and file with return. If complete valuation data have been filed with Questionnaire in previous years, then file with this return information necessary to bring your depletion schedule up to date, setting forth in full statement of all transactions bearing on deductions or additions to value of physical assets with explanation of how depletion deduction for the taxable year has been determined. See Articles 221 to 257 of Regulations 74.

22. **Other deductions.**—Enter any other deductions authorized by law, and file with the return a schedule showing how each deduction was computed. If a deduction is claimed on account of a net loss for prior year, see Article 652 of Regulations 74.

23. **Total deductions.**—Enter as Item 23 the total of Items 12 to 22, inclusive.

24. **Net income.**—Enter as Item 24 the net income, which is obtained by deducting Item 23 from Item 11. The net income of a corporation shall be computed upon the basis of its taxable year in accordance with the method of accounting regularly employed in keeping the books, unless such method does not clearly reflect the income.

COMPUTATION OF TAX

25. **The tax is computed upon the amount of net income in excess of the credit of $3,000 which may be claimed in Item 26 by a domestic corporation having a net income of less than $25,360.** In such case, if the first or final return of a corporation is for a period of less than twelve months, the full credit of $3,000 is allowed. If the return is made for a fractional part of a year to effect a change in the accounting period, the tax shall be computed as provided in Instruction 46. For the credit allowed a corporation organized under the China Trade Act, 1922, see Section 261 of the Act of 1928.

CREDIT FOR TAXES

26. **A foreign corporation subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 31 any income tax required to be deducted and withheld at the source.**

27. **If a credit is claimed by a domestic corporation in Item 32 on account of income tax paid to a foreign country or a possession of the United States, submit Form 1118 with this return, together with the receipt for each such tax payment. In case credit is sought for taxes accrued the form must have attached to it a certified copy of the return on which each such accrued tax was based, and the Commissioner may require a bond on Form 1119 for the payment of any tax found due if the tax when paid differs from the credit claimed. A foreign corporation is not entitled to claim this credit.**

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Page 2 of Instructions

LIABILITY FOR FILING RETURNS

28. **Corporations generally.**—Every domestic or resident corporation, joint-stock company, association, or insurance company not specifically exempted by Section 103 of the Revenue Act of 1928, whether or not having any net income, must file a return on this form, or on Form 1120A if for a fiscal year.

29. **Corporations in possessions of the United States.**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report as gross income only gross income from sources within the United States, provided, (a) 80 per cent or more of the gross income for the three-year period immediately preceding the close of the taxable year (or such part thereof as may be applicable) was derived from sources within a possession of the United States; and (b) 50 per cent or more of the gross income for such period or such part thereof was derived from the active conduct of a trade or business within a possession of the United States.

30. **Foreign corporations.**—A foreign corporation subject to the provisions of the Revenue Act of 1928, regardless of the amount of its net income, is required to file a return with the Collector in whose district is located its principal office or agency through which is transacted the business in the United States. The net income should be computed in accordance with Articles 671 to 684 of Regulations 74.

INSURANCE COMPANIES

31. **Life insurance companies.**—A life insurance company issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), as defined by Section 201 of the Revenue Act of 1928, shall file its tax return on Form 1120L, instead of this form.

32. **Mutual insurance companies.**—A mutual insurance company (other than a life insurance company), in addition to the deductions allowed a corporation, unless otherwise allowed, may claim as deductions in Item 22 of the return, (a) the net addition required by law to be made within the taxable year to reserve funds (including in the case of an assessment insurance company the actual deposit of sums with State or Territorial officers pursuant to law as additions to guarantee or reserve funds); and (b) the sums other than dividends paid within the taxable year on policy and annuity contracts.

33. A mutual marine insurance company shall include in its gross income in Item 4 of this return the gross premiums collected and received, less amounts paid for reinsurance, and in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return amounts repaid to policyholders on account of premiums previously paid by them, and interest paid upon such amounts between the ascertainment and the payment thereof.

34. A mutual insurance company (including interinsurance and reciprocal underwriters, but not including a mutual life or mutual marine insurance company) requiring its members to make premium deposits to provide for losses and expenses, in addition to the deductions allowed a corporation, and to a mutual insurance company in Instruction 32 above, unless otherwise allowed, may claim as a deduction in Item 22 of the return, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance reserves.

35. The receipts of shipowners' mutual protection and indemnity associations not organized for profit, and no part of the net earnings of which inures to the benefit of any private stockholder or member, are exempt from taxation; but such associations shall be subject as other corporations to the tax upon their net income from interest, dividends, and rents.

36. Benevolent life insurance associations of a purely local character, mutual ditch or irrigation companies, mutual or cooperative telephone companies, or life organizations are exempt from taxation only if 85 per cent or more of the income consists of amounts collected from members for the sole purpose of meeting losses and expenses.

37. **Other insurance companies.**—The net income of an insurance company (other than a life or mutual insurance company referred to above) is the gross income earned during the taxable year from investment income and from underwriting income, computed on the basis of the underwriting and investment exhibit of the Annual Statement approved by the National Convention of Insurance Commissioners, plus the gain from the sale or other disposition of property, less the deductions for ordinary and necessary expenses, interest, taxes, losses, bad debts, depreciation, etc., as provided in Article 991 of Regulations 74.

CONSOLIDATED RETURNS

38. Subject to the provisions of Section 141 of the Revenue Act of 1928 and Regulations 75, an affiliated group of corporations may make a consolidated return, in lieu of separate returns. The making of a consolidated return, and the determination, computation, assessment, collection, and adjustment of tax liabilities under a consolidated return, are governed by Regulations 75. If a consolidated return is made for any taxable year, a consolidated return must be made for each subsequent taxable year.

39. The parent corporation, when filing a consolidated return on this form, shall attach thereto a schedule showing the names and addresses of all the corporations included in the return. Each subsidiary must prepare two duplicate originals of Form 1122 consenting to Regulations 75 and authorizing the making of the return on its behalf. See Article 2(b) of Regulations 75. One of such forms shall be attached to the consolidated return as a part thereof, and the other shall be filed, at or before the time the consolidated return is filed, in the office of the Collector for the subsidiary's district.

40. Supporting schedules shall be filed with the consolidated return. These schedules shall be prepared in columnar form, one column being provided for each corporation included in the consolidation, one column for a total of like items before adjustments are made, one column for intercompany eliminations and adjustments, and one column for a total of like items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be symbolized to identify contra items affected, and suitable explanations appended, if necessary. Similar schedules shall also contain in columnar form a reconciliation of surplus for each corporation, together with a reconciliation of the consolidated surplus.

41. Consolidated balance sheets as of the beginning and close of the taxable year of the group, shall accompany the consolidated return prepared in a form similar to that required for reconciliation of surplus.

WORKING PAPERS

42. Every corporation should preserve, for inspection by a revenue officer, working papers showing the balance in each account on the corporation's books used in preparing the return. State in question 9 where books are located

BALANCE SHEETS

43. The balance sheets on page 2 of the return, Schedule K, should agree with the books, or any differences should be reconciled. The balance sheets for a consolidated return should be furnished in accordance with Instruction 41. All corporations engaged in an interstate and intrastate trade or business and reporting to the Interstate Commerce Commission and to any national, State, municipal, or other public officer, may submit, in lieu of Schedule K, copies of their balance sheets prescribed by said Commission or State and municipal authorities, as at the beginning and end of the taxable year.

In case the balance sheet as at the beginning of the current taxable year does not agree in every respect with the balance sheet which was submitted as at the end of the previous taxable year the differences should be fully explained in the space provided under Schedule K.

PERIOD COVERED

44. Except in the case of the first return the corporation shall make its return on the basis upon which the return was made for the taxable year immediately preceding unless, with the approval of the Commissioner, a change is made in the accounting period.

45. If a corporation desires to change its accounting period from fiscal year to calendar year, from calendar year to fiscal year, or from one fiscal year to another fiscal year, an application for such change shall be made on Form 1128 and forwarded to the Collector prior to the expiration of thirty days from the close of the proposed taxable year.

46. Where the Commissioner approves a change in the accounting period the net income computed on the separate return for a fractional part of a year shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period, and the tax shall be such part of the tax computed on such annual basis as the number of months in such period is of twelve months.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1930 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located so as to reach the Collector's office on or before March 15, 1931. In the case of a foreign corporation not having any office or place of business in the United States the return shall be filed on or before June 15, 1931, with the Collector of Internal Revenue, Baltimore, Maryland.

48. The Collector of Internal Revenue may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

SIGNATURES AND VERIFICATION

49. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign corporation having an agent in the United States shall be sworn to by such agent. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the corporation, such receivers, trustees, or assignees shall execute the return for such corporation under oath.

PAYMENT OF TAXES

50. The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)." Do not send cash by mail, nor pay it in person, except at the Collector's office.

The tax in the case of a domestic corporation may be paid when the return is filed, or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the Collector.

PENALTIES

51. **For willful failure to make and file return on time.**—Not more than $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

52. **For willfully making a false or fraudulent return.**—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

53. **For deficiency in tax.**—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of the amount of the deficiency if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders by permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the net income of such corporation a tax equal to 50 per cent of the amount thereof, which shall be in addition to the tax imposed by Section 13 of the Act. In such case the net income shall include interest on obligations of the United States issued after September 1, 1917, which would be subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 104 of the Revenue Act of 1928.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commissions, or other fixed or determinable income of $1,500 or more during the calendar year, to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, or payments of dividends of $500 or more to a person, a partnership, or a fiduciary, is required to make a return on Forms 1096 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns covering the calendar year 1930 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1931.

2—15448

U. S. GOVERNMENT PRINTING OFFICE, 1929

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Form 1120 L
TREASURY DEPARTMENT
INTERNAL REVENUE SERVICE
(Auditor's Stamp)

INSURANCE COMPANY INCOME TAX RETURN

FOR COMPANIES ISSUING LIFE AND ANNUITY CONTRACTS, INCLUDING COMBINED LIFE, HEALTH, AND ACCIDENT INSURANCE

For Calendar Year 1930

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1931

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

(Name)

(Street and Number)

(Post office and State)

Kind of Business .....

Do Not Write in These Spaces

File Code .....

Serial Number .....

District .....
(Cashier's Stamp)

Cash Check M. O. Cert. of Ind.
First Payment
$ .....

Item and Instruction No. GROSS INCOME	1. Life Department	2. Other Departments	3. Total
1. Interest on Bank Deposits, Bonds, Mortgages, Notes, etc.	$	$	
2. Dividends on Stock of Domestic and Foreign Corporations			
3. Rents (attach schedule)			
4. Total Income in Items 1 to 3 (extend total to column 3)	$	$	$
DEDUCTIONS			
5. Interest Exempt from Taxation (attach schedule)	$	$	
6. Four per cent of the Mean of the Reserve Funds (Item 11, Schedule A)			
7. Dividends (attach schedule)			
8. Two per cent of the Reserve Held for Deferred Dividends			
9. Investment Expenses (attach schedule)			
10. Taxes			
11. Other Real Estate Expenses			
12. Depreciation, Obsolescence, and Depletion (attach schedule)			
13. Interest on Indebtedness			
14. Total Deductions in Items 5 to 13 (extend total to column 3)	$	$	$
15. Net Income (Item 4 minus Item 14)			$

COMPUTATION OF TAX

16. Net Income (Item 15 above)	$	20. Income Tax (12% of Item 18); or	$
17. Less Credit of $3,000 (for domestic company having a net income of less than $25,360)		21. If a Foreign company, 12% of Item 19	
		22. If the Net Income of Domestic Company is less than $25,360, enter amount in excess of $25,000	
18. Balance (Item 16 minus Item 17)	$		
19. Net Income of Foreign Company (...% Item 15)	$	23. Total Tax (Item 20 or 21 plus Item 22)	$
24. Less: Income Tax Paid at Source. (This credit can only be allowed to a Nonresident Foreign Company)		$	
25. Income Tax Paid a Foreign Country or United States Possession by a Domestic Company (see Inst. 15)			
26. Balance of Tax (Item 23 minus Items 24 and 25)			$

SCHEDULE A—RESERVE FUNDS

1. Items	2. Beginning of Taxable Year	3. End of Taxable Year
1. Reserve for Outstanding Policies and Annuities	$	$
2. Reserve for Disability and Accidental Death Benefits		
3. Reserve for Supplementary Contracts		
4. Reserve for Incurred Disability Benefits		
5. Reserve for Policies upon which a Surrender Value May Be Demanded (not included elsewhere)		
6. Deposits Made with State Officers by Assessment Companies as Required by Law		
7. Other Reserve Funds (attach itemized statement)		
8. Totals of Items 1 to 7	$	$
9. Total of Columns 2 and 3, as Shown in Item 8 above		$
10. Mean of the Reserve Funds for the Taxable Year (one-half of Item 9)		$
11. Four per cent of the Mean of the Reserve Funds, as Shown in Item 10		$
12. Total Reserve Funds of Foreign Companies at End of Taxable Year upon Business within the United States (attach statement)		$
13. Percentage which Item 12 is of Item 8, Column 3 (compute a fraction of one per cent to three decimal figures)		%
14. Give the Title and Sections of State Statutes or Insurance Department Rulings Requiring the Reserves Claimed Above.		

SCHEDULE B—INVESTED ASSETS BOOK VALUES

1. Items	Life Department		Other Departments	
	2. Beginning of Taxable Year	3. End of Taxable Year	4. Beginning of Taxable Year	5. End of Taxable Year
1. Real Estate	$	$	$	$
2. Mortgage Loans				
3. Collateral Loans				
4. Policy Loans, Including Premium Notes				
5. Bonds and Stocks				
6. Bank Deposits Bearing Interest				
7. Other Interest-bearing Assets (attach statement)				
8. Totals of Items 1 to 7	$	$	$	$
9. Total of Columns 2 to 5, Inclusive, as Shown in Item 8 above				$
10. Mean of the Invested Assets for the Taxable Year (one-half of Item 9)				$
11. One-fourth of One per cent of the Mean of the Invested Assets				$

AFFIDAVIT

We, the undersigned, president and treasurer of the company for which this return is made, being severally duly sworn, each for himself, deposes and says that this return, including the accompanying schedules and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith for the taxable year stated, pursuant to the Revenue Act of 1928, and the Regulations issued thereunder.

Sworn to and subscribed before me this ..... day of ....., 1931.

.....
President.

NOTARIAL SEAL

(Signature of officer administering oath) (Title)

CORPORATE SEAL

2—11477

.....
Treasurer.

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INSTRUCTIONS

The Instructions Numbered 1 to 13 on this Page Correspond with the Item Numbers on Page 1 of the Return

GROSS INCOME AND DEDUCTIONS

1. **Interest.**—Enter as Item 1 interest received from all sources during the taxable year. Interest on bonds is considered income when due and payable.

2. **Dividends.**—Enter as Item 2 dividends received on stock of domestic and foreign corporations.

3. **Rents.**—Enter as Item 3 rents received from tenants, including the rental value of the space occupied in any building owned by the company. In case the rental value of a building so occupied is not included in this amount, no deduction on account of such building is allowable for taxes, other expenses, and depreciation in Items 10, 11, and 12. If these deductions are claimed, a schedule similar to the following should be furnished for each building occupied:

1. *Location of building*.....
2. Book value at end of taxable year..... $.....
3. Gross rents for year, including $..... ....the rental value of space occupied by the company..... $.....
4. Less: Taxes..... $.....
5. Depreciation.....
6. Other expenses.....
7. Total of Lines 4, 5, and 6..... $.....
8. Net income from rentals (Line 3 minus Line 7)..... $.....

4. **Total income.**—Enter as Item 4 the total of Items 1 to 3, inclusive.

5. **Interest exempt from taxation.**—Enter as Item 5 the amount of interest received on the following obligations which are exempt from taxation: (1) Obligations of a State, Territory, or any political subdivision thereof, or the District of Columbia; (2) Securities issued under the provisions of the Federal Farm Loan Act or under the provisions of such Act as amended; and (3) Obligations of the United States or its possessions. Submit a schedule showing for each class of securities, (*a*) name of obligation, (*b*) amount of principal, (*c*) rate of interest, and (*d*) interest received.

6. **Four per cent of the mean of the reserve funds.**—Enter as Item 6 the amount reported as Item 11 in Schedule A.

7. **Dividends.**—Enter as Item 7 the total amount of dividends deductible under Section 203 (a) (3) of the Revenue Act of 1928. A schedule should be submitted showing the amount received as dividends, (*a*) from each domestic corporation other than a corporation entitled to the benefits of Section 251 of the Act and other than a corporation organized under the China Trade Act, 1922, and (*b*) from each foreign corporation when it is shown to the satisfaction of the Commissioner that more than 50 per cent of the gross income of such foreign corporation for the three-year period ending with the close of its taxable year preceding the declaration of such dividends (or for such part of such period as the foreign corporation has been in existence) was derived from sources within the United States.

8. **Two per cent of the reserve held for deferred dividends.**—Enter as Item 8 an amount equal to 2 per cent of the reserve held at the end of the taxable year for deferred dividends the payment of which is deferred for a period of not less than five years from the date of the policy contract. Do not include in such reserve, dividends payable during the following taxable year.

9. **Investment expenses.**—Enter as Item 9 expenses paid which are properly chargeable to investment expenses, the total amount of which, if there be any allocation of general expenses to investment expenses, should not exceed one-fourth of 1 per cent of the mean of the invested assets reported in Item 11, Schedule B. Submit a schedule showing the nature and amount of the items included herein, the minor items being grouped in one amount. See Article 793 of Regulations 74.

10. **Taxes.**—Enter as Item 10 taxes paid exclusively upon real estate owned by the company, and that proportion of the taxes assessed against individual shareholders and paid by the company without reimbursement, as provided in Article 794 of Regulations 74. Do not include taxes assessed against local benefits of a kind tending to increase the value of the property assessed, as for paving, sewers, etc.

11. **Other real estate expenses.**—Enter as Item 11 all ordinary and necessary building expenses, such as fire insurance, heat, light, labor, etc., and the cost of incidental repairs which neither materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinarily efficient operating condition. Do not include any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property.

12. **Depreciation.**—The amount deductible on account of depreciation in Item 12 is an amount charged off which fairly measures the loss during the year by reason of exhaustion, wear and tear, or obsolescence in the company's investment in property used in the business. Such an amount should be determined upon the basis of the cost of the property, or if purchased prior to March 1, 1913, the cost or value of that date, whichever is greater, and the probable *number of years remaining* of its useful life. If a deduction is made on account of depreciation the following schedule must be filled in and the total amount claimed therein should correspond with the figures reflected in the company's books. In case obsolescence is included, state separately the amount claimed and the basis upon which it is computed. Land values must not be included in this schedule. Stocks, bonds, and like securities are not subject to depreciation within the meaning of the law.

Kind of property. (If buildings, state material of which constructed)	Date acquired	Age when acquired	Probable life after acquirement	Cost or value as of Mar. 1, 1913, whichever is greater (exclusive of land)	Amount of depreciation charged off	
					Previous years	This year
				$	$	$
Totals				$	$	$

13. **Interest on indebtedness.**—Enter as Item 13 the amount of interest paid during the taxable year on the company's indebtedness, except on indebtedness incurred or continued to purchase or carry obligations or securities the interest upon which is wholly exempt from taxation. Interest paid on dividends held on deposit and surrendered during the taxable year should be included in this item.

CREDIT FOR TAXES

14. A foreign company subject to taxation and not engaged in a trade or business within the United States and not having any office or place of business therein may claim as a credit in Item 24 any income tax required to be deducted and withheld at the source.

15. If credit is claimed in Item 25 for income tax paid to a foreign country or possession of the United States, Form 1118, together with the receipt for each such tax payment, must be submitted with this return. If credit is claimed for taxes accrued a bond may be also required on Form 1119. A foreign company is not entitled to claim this credit.

LIST OF ATTACHED SCHEDULES

16. Attach a list of the schedules accompanying this return, giving for each a *brief title and the schedule number*. *Place name and address of company* on each schedule.

COMPANIES REQUIRED TO FILE A RETURN

17. **Liability.**—Every domestic or foreign life insurance company that derives income from sources within the United States, issuing life and annuity contracts (including life, health, and accident insurance), the reserve funds of which held for the fulfillment of such contracts comprise more than 50 per cent of its total reserve funds shall file a return on this form. See Sections 201 to 203 of the Revenue Act of 1928.

18. **Basis of return.**—A return on this form shall be rendered on a cash receipts and disbursements basis in conformity with the annual statement made to the State Insurance Department, instead of the accrual basis.

19. **Annual statement.**—A copy of the annual statement for life insurance companies adopted by the National Convention of Insurance Commissioners for *the year 1930 as filed with the Insurance Department of the State in which* the company is located, together with copies of Schedule A (real estate) and Schedule D (bonds and stocks), must accompany this return. Similar copies for the preceding year must be also furnished, if not filed with the return for the previous year.

PERIOD COVERED

20. The return shall be for the calendar year ended December 31, 1930, and the net income computed on the calendar year basis in accordance with the State laws regulating insurance companies.

TIME AND PLACE FOR FILING

21. The return must be sent to the Collector of Internal Revenue for the district in which the company's principal office is located, so as to reach the collector's office on or before March 15, 1931. In the case of a foreign company not having any office or place of business in the United States, the return shall be filed with the Collector of Internal Revenue, Baltimore, Maryland, on or before June 15, 1931.

The Commissioner may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

AFFIDAVIT

22. The return shall be sworn to by the president, vice president, or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign company having an agent in the United States shall be sworn to by such agent

PAYMENT OF TAX

23. The tax should be paid by sending with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)." Do not send cash by mail nor pay it in person except at the collector's office.

The total tax in the case of a domestic company may be paid at the time of filing the return or in four equal installments, as follows: The first installment shall be paid on or before March 15, 1931, the second installment shall be paid on or before June 15, 1931, the third installment on or before September 15, 1931, and the fourth installment on or before December 15, 1931.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon notice and demand by the collector.

PENALTIES

24. ***For willful failure to make and file a return on time.***—*Not more than* $10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the amount of the tax.

25. **For willfully making a false or fraudulent return.**—Not more than $10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax

26. **For deficiency due to fraud.**—Interest on deficiency at 6 per cent per annum to the date the deficiency is assessed, or to the thirtieth day after the filing of a waiver of the right to file a petition with the Board of Tax Appeals, whichever date is the earlier, and, in addition, 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

INFORMATION AT SOURCE

27. Every corporation making payments of salaries, wages, interest, rents, commissions, or other fixed or determinable income of $1,500 or more during the calendar year to a single person, a partnership, or a fiduciary, or $3,500 or more to a married person, or payments of dividends of $500 or more to a person, a partnership, or a fiduciary, is required to make a return on Form 1099 and 1099 showing the amount of such payments and the name and address of each recipient. These forms will be furnished by any collector of internal revenue upon request. Such returns of information covering the calendar year 1930 must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than February 15, 1931.

QUESTIONS

1. Date of incorporation.....

2. Under the laws of what State or country?.....

3. Did the company file a return under the same name for the preceding taxable year? ..... Was the company in any way an outgrowth, result, continuation, or reorganization of a business or businesses in existence during this or any prior year since December 31, 1917? ..... If answer is "yes," give name and address of each predecessor business, and the date of the change in entity.

.....

.....

Upon such change were any asset values increased or decreased? .....

4. State the amount of deferred dividend funds at the end of the taxable year, exclusive of any amount held for payments during the following taxable year. $.....

5. Describe method used for determining investment expenses shown in Item 9

.....

.....

6. Is the above method the same as that used in preparing the Gain and Loss Exhibit for 1929? ..... If not, state change and reason therefor.

.....

.....

7. Are any general expenses in part assigned to or included in the investment expenses shown in Item 9? .....

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