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# STATISTICS OF INCOME, CALENDAR YEAR 1918. 

Treasury Department, Office of Commissioner of Internal Revenue, Washington, D. C., December 23, 1920 .<br>Hon. David F. Houston, Secretary of the Terasury.<br>Sir: I have the honor to transmit herewith the following statistical report of economic data compiled from the returns of net income (individual, corporation, and partnership) filed for the calendar year ended December 31, 1918.

## PERSONAL INCOME-TAX RETURNS.

The number of personal returns filed as of the calendar year ended December 31, 1918, was 4,425,114. The total amount of net income reported by these returns was $\$ 15.924,639,355$, and the tax (normal tax and surtax) amounted to $\$ 1,127,721,835$. The average amount of tax per individual was $\$ 254.85$, and the average tax rate 7.08 per cent. As compared with 1917, the above figures show a growth of 952,224 in the number of returns filed, and an increase in the total net income reported amounting to $\$ 2,272,256,148$, likewise an increase of $\$ 436,228,881$ in the total tax.

The following table shows, by income classes, the distribution of the personal returns, giving the number of returns filed, the amount of net income, and the tax yield; also cumulative totals and relative percentages.

The distribution of the returns reporting net income not in excess of $\$ 5,000$ was based on a comprehensive study and analysis of the data obtained from a sufficient number of such returns filed in each collection district to have constituted a fair average sample of the total.

Simple and cumulative distribution of personal returns, by income classes, calenda year 1918.
[Extract from Table 3.]

| Income classes. | Returns. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution. |  | Cumulative distribution. |  | Cumulative percentages. |  |
|  | Number in each class. | Per cent of total. | Over the class below. | Under the class above. | Over the class below. | Under the class above. |
| \$1,000 to \$2,000. | 1,516,938 | 34.28 | 4,425,114 | 1,516,938 | 100.00 | 34.28 |
| \$2,000 to \$3,000. | 1,496,878 | 33.83 | 2,908,176 | 3,013,816 | 65.72 | 68.11 |
| \$3,000 to \$5,000. | 932,336 | 21.06 | 1,411, 298 | 3,946,152 | 31.89 | 89.17 |
| \$5,000 to \$10,000 | 319,356 | 7.22 | 478,962 | 4,265,508 | 10.83 | 96.39 |
| \$10,000 to \$25,000. | 116,569 | 2.63 | 159,606 | 4,382,077 | 3.61 | 99.02 |
| \$25,000 to $\$ 50,000$. | 28,542 | . 65 | 43,037 | 4,410,619 | . 98 | 99.67 |
| \$50,000 to \$100,090. | 9,996 | . 23 | 14,495 | 4,420,615 | . 33 | 99.90 |
| \$100,000 to \$150,000. | 2,358 | . 05 | 4,499 | 4,422,973 | . 10 | 99.95 |
| \$150,000 to \$300,000. | 1,514 | . 035 | 2,141 | 4,424,487 | . 05 | 99.985 |
| \$300,000 to \$500,000. | 382 | . 009 | 627 | 4,424,869 | . 015 | 99.994 |
| \$500,000 to \$1,000,000. | 178 | . 004 | 245 | 4,425,047 | . 006 | 99.998 |
| \$1,000,000 and over. | 67 | . 002 | 67 | 4,425,114 | . 002 | 100.060 |
| Total | 4,425,114 | 100.00 |  |  |  |  |
| Income classes. | Netincome. |  |  |  |  |  |
|  | Simple distribution. |  | Cumulative distribution. |  | Cumulative percentages. |  |
|  | Amount in each class. | Per cont of total. | Over the class bolow. | Under the class above. | Over the class below. | Under the class above. |
| \$1,000 to \$2,000.. | \$2,232,354, 577 | 14.02 | \$15,924, 639,355 | \$2,232,354,577 | 100.00 | 14.02 |
| \$2,000 to \$3,000.. | 3,626,824,833 | 22.78 | 13,692,284,778 | $5,859,179,410$ | 85.98 | 36.80 |
| \$3,000 to \$5,000. | 3,535,219,007 | 22.20 | 10,065, 459, 945 | 9,394,398, 417 | 63.20 | 59.00 |
| \$5,000 to \$10,000 | 2,145,690,016 | 13.47 | 6,530,240,438 | 11,540,088,433 | 41.00 | 72.47 |
| \$10,000 to $\$ 25,000$ | 1,736,548,050 | 10.90 | 4,384,550,922 | 13,276,636,483 | 27.53 | 83.37 |
| \$25,000 to $\$ 50,000$. | 978,042, 710 | 6.14 | 2,648,002, 872 | 14,254, 679,193 | 16.63 | 89.51 |
| \$50,000 to $\$ 100,000$. | 679,720,737 | 4.27 | 1,669,960,162 | 14,934, 399, 930 | 10.49 | 93.78 |
| \$100,000 to \$150,000 | 284, 106,740 | 1.78 | 1,990,239,425 | 15,218,506,670 | 6.22 | 95.56 |
| \$150,000 to $\$ 300,000$ | 305,024, 817 | 1.92 | 706, 132,685 | 15,523,531,487 | 4.44 | 97.48 |
| \$300,000 to $\$ 500,000$ | 144,545, 428 | . 91 | 401,107, 868 | 15,668,076,915 | 2.52 | 98.39 |
| \$500,000 to \$1,000,000. | 119,075.548 | . 75 | 256,562,440 | 15,787, 152,463 | 1.61 | 99.14 |
| \$1,000,000 and over. | 137,486, 892 | . 86 | 137,486,892 | 15, $324,639,355$ | . 86 | 100.00 |
| Total........ | $15,924,639,355 \quad 100.00$ |  |  |  | .........\|.......... |  |
| Income classes. | Tax (normal tax and surtax). |  |  |  |  |  |
|  | Simple distribution. |  | Cumulative distribution. |  | Cumulative percentages. |  |
|  | Amount in each class. | Per cent of total. | Over the class below. | Under the class above. | Over the class below. | Under the class above. |
| \$1,000 to \$2,000. | \$26,481,602 | 2.35 | \$1, 127,721, 835 | \$26,481,602 | 100.00 | 2.35 |
| \$2,000 to \$3,000. | 35,415,344 | 3.14 | 1,101,240,233 | 61,896,946 | 97.65 | 5. 49 |
| \$3,000 to \$5,000. | 82,928,720 | 7.35 | 1,065,824,889 | 144,825,666 | 94.51 | 12.84 |
| \$5,000 to \$10,000. | 03, 057, 963 | 8.25 | -982,896,169 | 237, 883,629 | 87.16 | 21.09 |
| \$10,000 to \$25,000. | 142,448,679 | 12.63 | 889, 838,206 | 380,332,308 | 78.91 | 33.72 |
| \$25,000 to \$50,000. | 130,240,648 | 11.55 | 747,388,527 | 510,572,956 | 66.28 | 45.27 |
| \$50,000 to \$100,000. | 147,428,655 | 13.07 | 617,148,879 | 658,001, 611 | 54.73 | 58.34 |
| \$100,000 to \$150,000. | 95,680,064 | 8.48 | 469,720,224 | 753,681,675 | 41.66 | 66.82 |
| \$150,000 to $\$ 300,000$. | 136, 155, 916 | 12.07 | 374,040,160 | 880, 837, 591 | 33.18 | 78.89 |
| \$300,000 to \$500,000. | 79.164,847 | 7.03 | 237, 884, 244 | 960,002,438 | 21.11 | 85.92 |
| \$500,000 to \$1,000,000. | 69, 834, 148 | 6.19 | 158,719,397 | 1,038, 836,586 | 14.08 | 92.11 |
| \$1,000,000 and over. | 88,885,249 | 7.89 | 88,885,249 | 1,127,721, 835 | 7.89 | 100.00 |
| Total. | 1,127,721,835 | 109.00 |  |  |  |  |

The distribution of the personal returns by States and Territories is exhibited in the following table, in which are shown, for each State, the number of returns filed, the amount of net income, and the tax yield; also relative percentages.

Distribution of personal returns, by States and Territorves, calendar year 1918.

| States and Territories. | $\begin{aligned} & \text { Number } \\ & \text { of re- } \\ & \text { turns. } \end{aligned}$ | Per cent. | Total net income. | Per cent. | Total tax. | Percent. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alabama. | 38,988 | 0.88 | \$121, 250, 953 | 0.76 | \$4,431,563 | 0.39 |
| Alaska. | 7,606 | . 17 | 15, 434, 987 | . 10 | 316,859 | . 03 |
| Arizona | 13,701 | . 31 | 41,579,450 | .26 | 1,724,116 | 15 |
| Arkansas | 20,612 | . 47 | 76,354,037 | . 48 | 3,260, 477 | . 29 |
| California | 206,471 | 4.67. | 701,850,380 | 4.42 | 36,070,926 | 3.20 |
| Colorado | 54,160 | 1. 22 | 159,487,951 | 1.00 | 5, 844, 925 | . 52 |
| Connecticut | 86,489 | 1.95 | 295,617, 840 | 1.86 | 17,690,343 | 1.57 |
| Delaware | 10,239 | . 23 | 48,358,031 | . 30 | 7,158,522 | . 63 |
| District of Columbia | 43,776 | . 99 | 138, 966,315 | . 87 | 8,669,100 | . 77 |
| Florida | 19,102 | . 43 | 63,681,401 | . 40 | 2,367,463 | . 21 |
| Georgia | 39,073 | . 88 | 148,366,439 | . 93 | 7,077,184 | . 63 |
| Hawaii. | 4,242 | . 10 | 20, 054,940 | .13 | 1,857,352 | . 17 |
| Idaho. | 19,249 | . 44 | 55, 954, 296 | . 35 | 1,493,518 | . 13 |
| Illinois | 366, 913 | 8.29 | 1, 256, 309,485 | 7.89 | 84,560,642 | 7.50 |
| Indiana | 104,581 | 2.36 | 325,549, 440 | 2.04 | 11,456,898 | 1.02 |
| Towa. | 118,933 | 2.69 | 450, 267, 585 | 2.83 | 15,928,158 | 1.41 |
| Kansas | 64,794 | 1.46 | 218,524,054 | 1.37 | 7,880,244 | . 70 |
| Kentucky | 47,098 | 1.06 | 166,350, 127 | 1.04 | 7,918,960 | . 70 |
| Louisiana | 33,432 | . 76 | 137, 261, 983 | . 86 | 9,353,518 | . 83 |
| Maine. | 25,104 | . 57 | 84, 033, 212 | . 53 | 4,263,003 | . 38 |
| Maryland | 87,085 | 1. 97 | 303,421,092 | 1.91 | 20,415, 237 | 1. 81 |
| Massachuset | 209,786 | 4.74 | 868,460,461 | 5.46 | 81,307,340 | 7.21 |
| Michigan. | 135, 349 | 3.06 | 415, 313, 164 | 2.61 | 22,336,385 | 1.98 |
| Minnesota | 84,515 | 1.91 | 291, 074,629 | 1.83 | 15, 262, 760 | 1. 35 |
| Mississippi | 19,949 | . 45 | 70,323,185 | . 44 | 3,542,849 | . 31 |
| Missouri.. | 110,890 | 2.50 | 409,013,021 | 2.57 | 20,716,692 | 1.84 |
| Montana | 34, 464 | . 78 | 90, 091,830 | . 57 | 3,012,902 | . 27 |
| Nebraska | 96,049 | 2.17 | 306, 053,565 | 1.92 | 9,373,582 | . 83 |
| Nevada. | 7,097 | . 16 | 17,826,669 | . 11 | 412,342 | . 04 |
| New Hampshire | 117,317 | . 39 | 56, 889,284 | .36 | 2,827,724 | , 25 |
| New Jersey. . | 185, 706 | 4. 20 | $653,112,589$ | 4.10 | 43, 109, 648 | 3.82 |
| New Mexico | 13,084 | . 30 | 36,591,416 | . 23 | , 989,825 | . 09 |
| New York. | 559,753 | 12.65 | 2,719, 713,784 | 17.08 | 354, 263,417 | 31. 41 |
| North Carolina | 21,738 | . 49 | 89,748,811 | . 56 | $5,575,001$ | . 49 |
| North Dakota. | 29,120 | . 66 | 89,586,415 | . 56 | 2,219,954 | 20 |
| Ohio. | 306,918 | 6.94 | 993,314,432 | 6.24 | 55,170,252 | 4.89 |
| Oklahom | 46,818 | 1.05 | 163,678,297 | 1.03 | 7,649, 280 | . 68 |
| Oregon. | 34, 592 | . 78 | 111,601,050 | . 70 | 6,049, 987 | . 54 |
| Pennsylvania | 518,729 | 11. 72 | 1,770,848,133 | 11.12 | 137,781,370 | 12.22 |
| Rhode Island | 32,921 | . 74 | 129,630, 322 | . 81 | 13,512,766 | 1. 20 |
| South Carolina | 20,239 | . 46 | 73, 855,345 | . 46 | 2,732,593 | . 24 |
| South Dakota. | 45,505 | 1.03 | 151,725,486 | . 95 | 4,139, 239 | . 37 |
| Tennessee. | 38,232 | . 86 | 139, 173,691 | . 87 | 6,795,268 | . 60 |
| Texas. | 114,500 | 2.59 | 392,975,557 | 2.47 | 21,575,479 | 1.91 |
| Utah. | 18,517 | . 42 | 52,454,404 | . 33 | 1,347,780 | . 12 |
| Vermont | 9,965 | . 23 | 34, 063,265 | . 21 | 1,821, 823 | . 16 |
| Virginia. | 51,207 | 1.16 | 173, 104, 495 | 1.09 | 7,674,725 | . 68 |
| Washington | 95,422 | 2.16 | 266,096,746 | 1.67 | 9,743,163 | . 86 |
| West Virginia | 48,876 | 1.10 | 156,557,747 | . 98 | 5,709, 2735 | . 51 |
| Wisconsin. | 94,704 | 2.14 | 290, 199, 685 | 1.82 | 11,382,127 | 1. 01 |
| Wyoming. . . . . . . . . . . . | 7,821 | . 18 | 26, 413,937 | . 17 | 1,272,692 | 11 |
| Nonresident aliens and citiz residing abroad.......... | 3,678 | . 08 | 56, 473,942 | . 35 | 8,665,567 | . 77 |
| Total | 4,425, 114 | 100.00 | 15,924, 639, 355 | 100.00 | 1,127,721,835 | 100.00 |

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL
RETURNS).
The following table shows the distribution of the returns according to the status of family relationship:

Distribution of personal returns, by sex and family relationship, calendar year 1918.
[Summary of Table 4.7

| Status of family relationship. | Returns. |  | Net income. |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number. | Per cent. | Amount. | Per cent. |
| Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns...... | 2,559,057 | 57.83 | \$10,942, 720, 894 | 68.71 |
| Wives making separate returns from husbands.......... | 2, 35,942 | . 82 | 333, 218, 749 | 2.09 |
| Single men, heads of families... | 296,902 | 6.71 | 857, 115, 228 | 5.38 |
| Single women, heads of families | 82, 251 | 1.86 | 273,794,078 | 1.72 |
| Single men, all other. | 1,195, 301 | 27.00 | 2,726, 887, 806 | 17.13 |
| Single women, all other. | 255,661 | 5.78 | 790,902,600 | 4.97 |
| Total. | 4,425,114 | 100.00 | 15,924, 639, 355 | 100.00 |

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).
The amount of net income free from normal tax on account of personal exemption and dividends is shown in the following table:

Net income exempt from an amount subject to normal tax, personal returns, calendar year 1918.

| Status of income. | Amount. | Per cent of total net income. |
| :---: | :---: | :---: |
| Net income exempt from normal tax: |  |  |
| Personal exemption... | \$8,096, 767,023 | 51 |
| Dividends......... | 2, 468, 749, 244 | 15 |
| Total................. | 10,565, 516,267 | 66 |
| Net income subject to normal tax | 5,359, 123, 088 | 34 |
| Total net income. | 15, 924,639, 355 | 100 |

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

In the table immediately following are shown the amounts of net income reported from the returns for 1918 according to the origin, that is, whether from personal service or from property.

Distribution by sources, personal income, calendar year 1918.

| Source of income. | Amount. | Per cent of total income. |
| :---: | :---: | :---: |
| Personal service: |  |  |
| Salaries, wages, commissions, bonuses, director's fees, etc.................. | \$8, 267, 391, 550 | 47 |
| Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property. | $4,630,455,322$ | 26 |
| Total. | 12,897,846,872 | 73 |
| Property: |  |  |
| Rents and royalties..................................................... | 975,679,666 | 5 |
| Interest on bonds, notes, ete., including fiduciaries and foreign sources. | 1,403, 485,691 | 8 |
| Dividends................................................................ | 2,468, 749, 244 | 14 |
| Total. | 4,847, 914,601 | 27 |
| Total income.. | 17,745, 761, 473 | 100 |
| General deductions. | 1,821, 122, 118 | 10 |
| Net income. | 15, 924,639, 355 | 90 |

## INCOME FROM SERVICE, BUSINESS, AND PROPERTY BY INCOME CLASSES

 (PERSONAL RETURNS).A comparison of the income from service and business and income from property, by income classes, is shown in the following table. This table also shows by percentages the proportion from each source.

Distribution of personal income from senice, business, and property by income classes, calendar year 1918.
[Summary of Table 7.$]$

| Income classes. | $\begin{aligned} & \text { Income from } \\ & \text { personal } \\ & \text { service and } \\ & \text { business. } \end{aligned}$ | Per cent of total income in each class. | Income from property. | Per cent of total income in each class. |
| :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | *2,065, 647,459 | 80.97 | \$309, 505, 860 | 13.03 |
| \$2,000 to \$3,000. | 3,355,952,179 | 86.78 | 510,868,012 | 13.22 |
| \$3,000 to \$5,000. | 3,122,8,2,627 | 81.50 | 708,671,866 | 18.50 |
| \$5,000 to \$10,000 | 1,806,057,694 | 71.32 | 726,332, 276 | 28.68 |
| \$10,000 to $\$ 20,000$. | 972,450,376 | 60.86 | 625,363,171 | 39.14 |
| \$20,000 to \$40,000. | (638,365, 827 | 52.43 | 579,261, 411 | 47.57 |
| \$40,000 to \$60,000. | 271,068, 802 | 47.00 | 305,633,474 | 53.00 |
| \$60,000 to \$80,000. | 153,266,503 | 45.66 | 182,366,673 | 54.34 |
| \$80,000 to \$100,000 | 93,503,156 | 41.89 | 129,689,932 | 518.11 |
| \$100,000 to \$150,000 | 136,374,176 | 41.46 | 192,614,551 | 58.54 |
| \$150,000 to \$200,000. | 70, 749,771 | 38.54 | 112, 806, 417 | 61.46 |
| \$200,000 to \$250,000 | 43,004,137 | 41.32 | 61,050, 244 | 58.68 |
| \$250,000 to $\$ 300,000$ | 32, 527,825 | 41.47 | 45,913,959 | 58.53 |
| \$300,000 to \$500,000 | 66,025,373 | 38.99 | 103,326,801 | 61.01 |
| \$500,000 to \$1,000,000. | 41,943,317 | 28.40 | 105,772,999 | 71.60 |
| \$1,000,000 to \$1,500,000. | 14,244,566 | 30.27 | 32,819,446 | 69.73 |
| \$1,500,000 to \$2,000,000. | 9,806,262 | 29.40 | 23,549,175 | 70.60 |
| \$2,000,000 and over | 3,966,822 | 4.12 | 92,368,335 | 95.88 |
| Total. | 12,897,846,872 | 72.68 | 4, 847, 914, 601 | 27.32 |

Distribution of personal income from service, business, and property by income classes, calendar year 1918-Continued.

| Income classes. | Total income. | General deductions. | Per cent of total income in each class. | Total net income. | Per cent of total income in each class. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | \$2,375, 153,319 | \$142,798,742 | 6.01 | \$2,232,354,577 | 93.99 |
| \$2,000 to $\$ 3,000$. | 3,866, 820,191 | 239,995,358 | 6.21 | 3,626, 824,833 | 93.79 |
| \$3,000 to \$5,000 | 3,831, 544,493 | 296,325, 486 | 7.73 | 3,535, 219,007 | 92.27 |
| \$5,000 to \$10,000 | 2,532,389, 970 | 386,699,954 | 15.27 | 2,145,690,016 | 84.73 |
| \$10,000 to $\$ 20,000$ | 1,597,813,547 | 227,485, 891 | 14.24 | 1,370,327,656 | 85.76 |
| \$20,000 to \$40,000. | 1,217,627, 238 | 161,645,570 | 13.27 | 1,055,981,668 | 86.73 |
| \$40,000 to \$60,000. | 576, 702,276 | 84,704,003 | 14.69 | 491,998, 273 | 85.31 |
| \$60,000 to \$80,000. | 335,633, 176 | 51,007,588 | 15.21 | 284,625,588 | 84.79 |
| \$ 8100000 to $\$ 100,000$. | 223, 193, 088 | 31,814,776 | 14.25 | 191,378,312 | 85.75 |
| \$100,000 to \$150,000. | 328,988,727 | 44,881,987 | 13.64 | 284,106,740 | 86.36 |
| \$150,000 to \$200,000. | 183,556, 188 | 34,812,613 | 18.97 | 148,743,575 | 81.03 |
| \$200,000 to \$250,000. | 104,054,381 | 14,728,861 | 14.15 | 89,325,520 | 85.85 |
| \$250,000 to $\$ 300,000$. | 78,441,784 | 11,486,062 | 14.64 | 66,955,722 | 85.36 |
| \$300,000 to \$500,000. | 169,352,174 | 24, 806,746 | 14.65 | 144,545, 428 | 85.35 |
| \$500,000 to \$1,000,000 | 147,736,316 | 28, 660, 768 | 19.40 | 119,075,548 | 80.60 |
| \$1,000,000 to \$1,500,000. | 47,064,011 | 7, 820,923 | 16.62 | 39,243,088 | 83.38 |
| \$1,500,000 to \$2,000,000. | 33, 355, 437 | 6,476,930 | 19.42 | 26,878,507 | 80.58 |
| \$2,000,000 and over.. | 96,335,157 | 24,969,860 | 25.92 | 71,365,297 | 74.08 |
| Total. | 17,745,761,473 | 1,821,122,118 | 10.26 | 15,924, 639,355 | 89.74 |

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

Distribution of personal income by sources and by income classes, showing the proportionate amounts from each source expressed in percentages, calendar year 1918.
[Interpretation of Table 7.]

| Income classes. | $\begin{array}{\|c\|} \text { Wages } \\ \text { and } \\ \text { salaries. } \end{array}$ | Business. | Partnership profits. |  | Tients and royalties. | Dividends. | Interest and investment income. | Total income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000 | 74.67 | 10.20 | 1.57 | 0.53 | 5.18 | 1.93 | 5.92 | 100.00 |
| \$2,000 to \$3,000. | 65.42 | 18.01 | 2.52 | . 83 | 5.53 | 2.27 | 5.42 | 100.00 |
| \$3.000 to 85,000 | 48.56 | 27.06 | 4.31 | 1.54 | 6.59 | 5.27 | 6.64 | 100.00 |
| \$5,000 to \$10,000 | 33.55 | 25.67 | 9.38 | 2.73 | 7.08 | 12.89 | 8.70 | 100.00 |
| \$10,000 to \$20,000 | 33.10 | 14.16 | 10.39 | 3.20 | 5.73 | 23.73 | 9.69 | 100.00 |
| \$20,000 to \$40,000 | 28.76. | 9.69 | 11.77 | 2.20 | 3.97 | 33.01 | 10.60 | 100.00 |
| \$40,000 to $\$ 60,000$ | 23.79 | 7.65 | 13.49 | 2.08 | 3.58 | 38.44 | 10.97 | 100.00 |
| \$60,000 to \$80,000 | 21.51 | 7.39 | 14.91 | 1.85 | 3.12 | 39.26 | 11.96 | 100.00 |
| \$80,000 to \$100,000 | 19.00 | 6.71 | 14.90 | 1.28 | 2.54 | 44.08 | 11.49 | 100.00 |
| \$100,000 to \$150,000 | 15.92 | 6.37 | 17.33 | 1.84 | 3.07 | 43.18 | 12. 29 | 100.00 |
| \$150,000 to \$200,000. | 13.10 | 7.79 | 16.41 | 1.25 | 1.93 | 44.18 | 15.34 | 100.00 |
| \$200,000 to \$250,000 | 11. 22 | 6.28 | 22.51 | 1.32 | 1.83 | 45.40 | 11.44 | 100.00 |
| \$250,000 to \$300,000 | 10.73 | 7.38 | 21.21 | 2.16 | 1.44 | 43.63 | 13.45 | 100.00 |
| \$300,000 to \$500,000 | 9.62 | 5.63 | 22.72 | 1.01 | 2.32 | 45.24 | 13.46 | 100.00 |
| \$500,000 to \$1,000,000 | 4.37 | 6.86 | 14.50 | 2.68 | 2.95 | 53.65 | 14.99 | 100.00 |
| \$1,000,000 to \$1,500,000 | 6.29 | 1.89 | 21. 19 | . 89 | . 61 | 56.62 | 12.51 | 100.00 |
| \$1,500,000 to \$2,000,000 | 1.81 | 5.26 | 22.05 | . 31 | . 70 | 51.97 | 17.90 | 100.00 |
| \$2,000,000 and over. | . 63 | . 25 | 1.34 | 1.90 | 5.11 | 72.28 | 18. 49 | 100.00 |
| Total. | 46.59 | 17.61 | 6.85 | 1.64 | 5.50 | 13.91 | 7.90 | 100.00 |

## INCOME FROM BUSINESS (PERSONAL RETURNS).

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

Income reported from business pursuits, personal returns, calendar year 1918.

| Industrial groups. |  |
| :---: | ---: | ---: | ---: | ---: |

## PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

The revenue act of 1918 prescribes that the net income reported by partnerships and personal service corporations be not taxable to such returns, but that such income shall be included in the returns of net income of the individual members or stockholders, according to their distributive share, whether distributed or not.
The number of returns and income reported by these two forms of association are shown below.

The definition of "personal service corporation," as contemplated in the above referred to provision, is given in section 200 of the revenue act of 1918:

The term "personal service corporation"' means a corporation whose income is to be ascribed primarily to the activities of the principal owners or stockholders who are themselves regularly engaged in the active conduct of the affairs of the corporation and in which capital (whether invested or borrowed) is not a material income-producing factor * * *.

Bummary statement of returns of partnerships and personal service corporations.

| Classification. | $\begin{gathered} \text { Total } \\ \text { number } \\ \text { reporting. } \end{gathered}$ | Reporting net income. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. Cros | oss income. | Deductions. | Netincome. |
| Partnerships. Personal service corporations. | 100,728 3,503 | 91,132 2,997 | $\begin{array}{r} 87,754,340,077 \\ 408,379,927 \end{array}$ | $86,814,458,399$ $356,455,974$ | $\begin{array}{r} 9399,881,678 \\ 51,923,953 \end{array}$ |
| Classification. | Total number reporting | Reporting no net income. |  |  |  |
|  |  | g. Number. | Gross income. | Deductions. | Defieit. |
| Partnewhips <br> Personal service corporations. | $\begin{array}{r} 106,728 \\ 3,503 \end{array}$ | 3 $\begin{array}{r}9,596 \\ 506\end{array}$ | \$583, 009, 357 | \$621,516,181 | \$38,506,824 |
|  |  |  | 24,580, 935 | 26,497, 177 | 1,916,242 |

## CORPORATION INCOME-TAX RETURNS.

Corporation income-tax returns for the calendar year 1918, other than personal service corporations, numbered 317,579. Of these 202,061 reported net income amounting to $\$ 8,361,511,249$; income-tax $\$ 653,198,483$; war profits and excess profits tax $\$ 2,505,565,939$; total tax $\$ 3,158,764,422$.

For the calendar year 1917, the total number of returns was 351,426 , of which 232,079 reported net income of $\$ 10,730,360,211$ and tax aggregating $\$ 2,142,445,769$.

The decrease in the number of returns, and in the amount of net income reported by corporations for 1918, as compared with 1917, is due in great part to the following changes in reporting incomes:

1. Consolidated returns.-Article 632, Regulations 45, revenue act of 1918 , specified that-

Affiliated corporations, as defined in the statute and in article 633, are required to file consolidated returns on Form 1120. The consolidated return shall be filed by the parent or principal reporting corporation in the office of the collector of the district in which it has its principal office. Each of the other affiliated corporations shall file in the office of the collector of its district Form 1122. * * *.

The effect of the above provision, other than the reduction in the number of returns of net income filed, was to reduce the aggregate amount of net income or net loss that would have been reported had each subsidiary unit filed a return of net income as was the case for the calendar year 1917. Thus, for example, a consolidated return may contain 15 subsidiaries, 10 of which have net incomes aggregating $\$ 1,000,000$, the other 5 , deficits amounting to $\$ 600,000$. The net income of the consolidated return, however, would be $\$ 400,000$. Therefore, the statistics would report one return of net income of $\$ 400,000$, whereas had each subsidiary filed an independent return of net income, there would have been, as above stated, 10 returns reporting net income aggregating $\$ 1,000,000$ and 5 returns showing deficit totaling $\$ 600,000$. No estimate as to the amount of income affected can be given.
2. Personal-service corporations.-As previously stated in the section of this report relating to personal-service corporations, such returns in 1918 were not subject to tax as were other corporations. They are accounted for under their proper heading.
3. Dividends exempt from tax. - The revenue act of 1918 provides, section 234 (a): "That in computing the net income of a corporation subject to the tax imposed by section 230, there shall be allowed as deductions-
"(6) Amounts received as dividends from a corporation which is taxable under this title upon its net income, and amounts received as dividends from a personal-service corporation out of earnings or profits upon which income tax has been imposed by act of Congress."

Dividends were reported in the returns of net income for 1914 and 1917, inclusive. The amount of dividends excluded from the income in corporation returns for 1918, is not available.

## CORPORATION INCOME DISTRIBUTED BY INDUSTRIAL GROUPS.

In the table below are shown the returns of corporations distributed by industrial groups and segregated according to those reporting net income and those reporting no net income. In the transportation and public utility group, both gross income and general deductions lack approximately $\$ 5,000,000,000$. This is due to the returns of railroad and other utility corporations, to a great extent, reporting on the face of the return, merely the amount of net income or deficit. To have inspected the numerous supporting schedules of these returns for the purpose of compiling the gross income and general deductions was inexpedient, due to the cost and the additional time that it would have required.

Distribution of corporation income by industrial groups and into those reporting net income and those reporting no net income, calendar year 1918.

| Industrial groups. | Total number of cor-porations reporting. | Corporations reporting net income. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Per cent of total number of corporations reporting in each group. | Gross income. | Total deductions. | Net income. |
| Agriculture and related industries. | 7,887 | 4,406 | 55.86 | \$420,465, 998 | \$367, 801, 978 | 852,664,020 |
| Mining and quarrying............ | 10,661 | 5,524 | 51.82 | $3,597,203,674$ | 3, 029,426,465 | 567,777, 209 |
| Manufacturing: <br> Food products, liquors, and |  |  |  |  |  |  |
| tobacco.................. | 12,657 | 9,778 | 77.25 | 8,891,356, 833 | 8,361,459,707 | 529,897,126 |
| Textile and textile products. | 8,363 | 7,018 | 83.92 | 6,612,560,029 | 5,847,322,392 | 765,237,637 |
| ucts................... | 1,724 | 1,434 | 83.18 | 1,679,523,585 | 1,563,146,831 | 116,376,754 |
| Rubber and rubber goods. | 1,565 | -412 | 72.92 | 1,036,684,977 | 1,935,089, 865 | 101,595, 112 |
| Lumber and wood products. | 6,520 | 4,985 | 76.46 | 1, 802, 007, 281 | 1,628,138,448 | 173, 868, 833 |
| Paper and pulp products.... | 1,529 | 1, 277 | 83.52 | 967,078, 872 | 870, 892,369 | 96, 186,503 |
| Printing and publishing..... | 7,198 | 5,192 | 72.13 | 858,142,262 | 792,200,046 | 65,942,216 |
| Chemicals and allied substances. | 5,215 | 3,576 | 68.57 | 3, 868, 858,346 | 3,474,445,341 | 394,413,005 |
| Stone, clay, and glass products. | 2,822 | 1,856 | 65.77 | 627,788,574 |  | 83,046,868 |
| Metal and metal products... | 13,706 | 10,539 | 76. 89 | 12,924, 990,763 | $10,871,663,262$ | $2,053,327,501$ |
| All other manufacturing industries. | 6,975 | 6,138 | 73.66 | 2,666,098,499 | 2,354, 494,040 | 311,604,459 |
| Total manufacturing | 67, 274 | 51,205 | 76.11 | 41, 935,090,021 | 37,243,594,007 | 4,691,496,014 |
| Construction. | 7,731 | 5,297 | 68.52 | ],664,583,913 | 1,529,721,290 | 134,862,623 |
| Transportation and other public utilities. | 18,246 | 12,564 | 68.86 | 13,226,579, 289 | 1 2,448,301, 447 | 778,277,842 |
| Trade.. | 70, 149 | 58,466 | 83.35 | 20, 163,971,759 | $19,109,498,395$ | 1,054, 473, 364 |
| Public service-. Professional, amusement, hotels, etc........ | 14,899 | 9,745 | 65.41 | 865,515,406 | 800, 113,370 | 65,402,036 |
| Finance, banking, insurance, etc. | 68, 132 | 49,589 | 72.78 | 4,575,929,180 | 3, 891,268,733 | 684, 660,447 |
| Combinations-Predominant industry not ascertainable....... | 8,944 | 5,220 | 58.36 | 3, 256, 848,358 | 2,924,969,139 | 331,879,219 |
| Inactive concerns. | 43,656 | 45 | . 10 | 471,550 | 453,075 | 18,475 |
| Total | 317,579 | 202,061 | 63.63 | 79,706,659,148 | 71,345, 147, 899 | 8,361,511,249 |

'Gross income and total deductions incomplete (see text).

Distribution of corporation income by industrial groups and into those reporting net income and those reporting no net income, calendar year 1918-Continued.

| Industrial groups. | Corporations reporting net income. |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Income tax. | War profits and excess profits tax. | Total tax. | Per cent of total tax. |
| Agriculture and related industries. | \$4,540,664 | \$8,201,050 | \$12,741,714 | 0.40 |
| Mining and quarrying. | 49,177, 732 | 142,186,645 | 191,364,377 | 6.06 |
| Food products, liquors, and tobaceo | 41,443,420 | 165,310, 172 | 206,753,592 | 6.55 |
| Textile and textile products... | 48, 936,351 | 344,513, 264 | 393,449,615 | 12.46 |
| Leather and leather products. | 9,750,340 | 31,779, 565 | 41,529,905 | 1.31 |
| Rubber and rubber goods. | 8,526,354 | 29, 814,808 | 38,341,162 | 1.21 |
| Lumber and wood product | 14,815,718 | 40, 857, 770 | 55, 673,488 | 1.76 |
| Paper and pulp products | 7,810,532 | 28,524, 482 | 36, 335,014 | 1. 15 |
| Printing and publishing. | 5,548,846 | 11,848,801 | 17,397,647 | . 55 |
| Chemicals and allied substances | 30,215,221 | 130,391, 973 | 160,607, 194 | 5. 08 |
| Stone, clay, and glass products. | 6,471, 882 | 25,584,478 | 32,056,360 | 1. 01 |
| Metal and metal products. | 140,489, 116 | 862,542, 151 | 1,003,031,267 | 31.76 |
| All other manufacturing indust | 23,915,597 | 102,953,969 | 126, 869,566 | 4.02 |
| Total manufacturing | 337,923, 377 | 1,774, 121, 433 | 2,112,044,810 | 66. 86 |
| Construction. | 7,421, 237 | 64,538,221 | 71,959,458 | 2.28 |
| Transportation and other public utilitie | 82,540,725 | 66, 813,028 | 149,353,753 | 4. 73 |
| Trade.................................. | 79,304, 014 | 290,597,346 | 369,901,360 | 11.71 |
| Public $\begin{gathered}\text { service-Professionsl, amusement, } \\ \text { hotels, etc. }\end{gathered}$............................................. | 5,116,179 | 9,825,743 | 14,941,922 | 47 |
| Finance, banking, insurance, etc | 59,093,798 | 60, 993,402 | 120,087,200 | 3.81 |
| Combinations-Predominant industry not ascertainable. | 28,080,757 | 88,289,071 | 116,369,828 | 3.68 |
| Inactive concerns. |  |  |  |  |
| Total. | 653,198,483 | 2,505,565, 939 | 3,158,764,422 | 100.00 |


| Industrial groups. | Corporations reporting no net income. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number. | Per cent of total number of corporations reporting in each group. | Gross income. | Total deductions. | Deficit. |
| Agriculture and related industries. | 3,481 | 44.14 | \$103,714,716 | \$126,031,758 | \$22,317,042 |
| Mining and quarrying........ | 5,137 | 48.18 | 397, 839,320 | 469,312,449 | 71,473,129 |
| Manufacturing: Food products, liquors, and tobacco. | 2,879 | 22.75 | 534,303, 851 |  |  |
| Feodile and textile products......... | 1,345 | 16.08 | 146, 889,000 | 154,572,788 | $31,417,420$ $7,683,788$ |
| Jeather and leather products. | 290 | 16.82 | 46,583,571 | 49,327, 175 | 2,743,604 |
| Rubber and rubber goods.. | 153 | 27.08 | 12,677,340 | 14, 491, 719 | 1,814,379 |
| Lumber and wood products | 1,535 | 23.54 | 197,010,348 | 213,713,504 | 16,703, 156 |
| Paper and pulp products. | 252 | 16.48 | 43, 116,320 | 46,587, 807 | 3,471, 487 |
| Printing and publishing. | 2,006 | 27.87 | 114, 873,962 | 124,719, 826 | 9,845, 864 |
| Chemicals and allied substances | 1,639 | 31.43 | 208, 779,844 | 223,650,483 | 14, 870,639 |
| Stone, clay, and glass products. | 966 | 34.23 | 62, 201,989 | 69,939,369 | 7,737,380 |
| Metal and metal products.. | 3,167 | 23.11 | 433,001, 430 | 477,257, 444 | 44, 256,014 |
| All other manufacturing industries.. | 1,837 | 26.34 | 432,623, 882 | 449, 456, 429 | 16, 832,547 |
| Total manufacturing. | 16,069 | 23.89 | 2,232,061,537 | 2,389,437,815 | 157,376, 278 |
| Construction | 2,434 | 31.48 | 281,716,215 | 298,330,231 | 16,614,016 |
| Transportation and other public utilities. | 5,682 | 31.14 | ${ }^{1}$ 1495, 416,523 | ${ }^{1} 594,195,053$ | 98,778, 530 |
| Trade............................... | 11,683 | 16.65 | 1,497, 772, 270 | 1,550,664,341 | 52,892,071 |
| hotels, etc. | 5,154 | 34.59 | 232,412,501 | 252,774,793 | 20,362,292 |
| Finance, banking, insurance, ete | 18,543 | 27.22 | 1,313, 832, 572 | 1,519, 807, 399 | 205,974, 827 |
| Combmations-Predominant industry not ascertainable.......................... | 3,724 | 41.64 | 200, 965, 243 | 242,156,466 | 41,191,223 |
| Inactive concerns. | 43,611 | 99.90 | 1,891,267 | 4,684, 220 | 2,792,953 |
| Total. | 115,518 | 36.37 | 6,757,622,164 | 7,447,394,525 | 689,772,361 |

## INCOME AND DEDUCTIONS.

The division of corporation income according to the nature of deductions is given in the succeeding table, which shows by industrial groups the aggregate amount received by all corporations, both those reporting net income and those reporting no net income, and the deductions under the various headings.

Distribution of corporation income by industrial groups and by nature of deduction, calendar year 1918.

| Industrial groups. |  | Total gross income | Cost of goods. | Compensation of officers. | Interest paid. | Domestic tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries. | 7,887 | \$524,180,714 | \$267,209,346 | \$16,144,097 | \$21,588,942 | 11, 05, |
| Mining and quarrying | 10,661 | 3,995,042, 994 | 1, $006,562,618$ | 53, 143,770 | 67, 010, 715 | 50,610,967 |
| Manufacturing: <br> Food products, liquors and tobacco. | 12,657 | 9,425, 660, 684 | 7,350, 838, 662 | 133,675, 818 | 106, 856,996 | 105,712,538 |
| Textile and textile products. | 3 |  |  |  | 69,942,988 |  |
| Leather and leather products. | 1,724 | $1,726,107,156$ | $1,397,470,708$ | 34,413,531 |  |  |
| Rubber and rubber goods. . . . . . ............. | 1,765 | $1,049,362,317$ | $745,382,666$ | 8,813,332 | $17,366,622$ |  |
| Lumber and wood produets. | 6,520 | 1,999, 017,629 | 1,377, 307,423 | 52,352,467 | 35,663, 129 | 20,986,571 |
| Paper and pulp products. | 1,529 | 1,010, 195, 192 | 726,550,541. | 21,683,953 | 12,186,155 | 9,277,321 |
| Printing and publishing. | 7,198 | 973,016,224 | 437,356,863 | 43, 438, 431 | 8,875,311 | 4,869,458 |
| Chemicals and allied substances. | 5,215 | 4,077, 638, 190 | 2,909, 227,462 | 67,652,445 | 44,721,679 | 23, 135, 176 |
| Stone, clay, and glass products. | 2,822 |  |  |  |  |  |
| Metal and metal prod- |  |  |  | , |  |  |
| ucts | 13,706 | 13, $35{ }^{7}, 992,193$ | 8,849,955,775 | 272,272 | 174,539,551 | 84,152,534 |
| Allother manufacturing industries. | 6,975 | 3,098,722,381 | 2,173, 134, 296 | 84, 813,629 | 33,699,055 | 16,902,796 |
| Total manufacturin | 67,274 | 44, 167, 151,558 | 31,463,386,671 | 892,629,145 | 539,214,995 | 312, 198, 138 |
| Construction | 7,731 | 1,946, 300, 128 | 1,215,621,964 | 53,383, 912 | 14,316, 342 | 5,410,319 |
| Transportation and other public utilities. |  |  |  | 1 138,960, 885 | $1478,794,461$ | 94,969,112 |
| Trade. | 70, 149 | 21,661, 744,029 | 17, 137, 499, 331 | 618, 424,858 | 599,615,687 | 115, 303, 662 |
| Publie service-professional amusements, hotels, etc... | 14, | 1,097,927, | 328, | 56 | 18,979,185 | 17 |
| Finance, banking, insurance, etc | 68,132 | 5,889, 761, 752 | 1,624, 564, 798 | 347,275,631 | 817,548,352 | 187, 411, 435 |
| Combinations - predominant industry not ascertainable. | 8,944 | $3,457,813,601$ | 2,239,404,068 | 48,575,540 | 75,233, 818 |  |
| Inactive concern | 43,656 | 2,362,817 | 1,159,945 | 196, 103 | 538,371 | 226,993 |
| Total | 317,579 | 86,464, 281,312 | $56,455,878,152$ | 2,225,543,259 | 2,632,840,868 | 827, 882, 488 |

${ }^{1}$ Gross income and total deductions incomplete (lee text page 13).

Distribution of corporation income by industrial groups and by nature of deduction, calendar year 1918-Continued.

| Industrial groups. | Exhaustion, amortization, and depletion. | Miscellaneous expense. | Total deductions. | Net income before deducting tax. | Income tax, war profits, and excess profits tax. | Net income after deducting tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries. | \$17,583, 142 | \$159,703, 143 | \$493, 833,736 | \$30,346,978 | \$12,741,714 | \$17,605,264 |
| Mining and quarrying | 442, 089, 772 | 1,079,321,072 | 3,498, 738, 914 | 496,304, 080 | 191,364,377 | 304,939, 703 |
| Manufacturing: <br> Food products, |  |  |  |  |  |  |
| liquors and tobacco. | 177,917, 440 |  |  | 498,479,706 | 206, 753,592 | 291,726, 114 |
| Textile and textile products. | 119,768,730 |  |  |  | 393,449,615 | 364, 104, 234 |
| Leather and leather prod- |  |  |  |  |  |  |
| ucts............ | 11,180,989 | 142,479,807 | 1,612,474,006 | 113,633, 150 | 41,529,905 | 72,103, 245 |
| Rubber and rubber goods....... | 25 | 147,065,338 | 949,581,584 | 99,780,733 | 38,341, 162 | 61,439,571 |
| Lumber and |  |  |  |  |  |  |
| wood products. |  |  | 1,841,851,952 |  |  | 101, 492, 189 |
| products....... | 35,464,962 | 112,317, 244 | 917,480, 176 | 92,715,016 | 36,335, 014 | 56,380,002 |
| Printing and publishing.... | 21,671,620 | 400,708, 189 | 916,919,872 | 56,096, 352 | 17,397,647 | 38,698,705 |
| Chemicals and |  |  |  |  |  |  |
| $\begin{aligned} & \text { allied sub- } \\ & \text { stances.......... } \end{aligned}$ | 162,6 |  |  |  | 160,607, 194 | 218, 935, 172 |
| Stone, clay, and glass products. | 29,487, 7 | 115, | $3,68,055,82$ $614,681,075$ | 75,309,488 | 32,056, 360 | $43,253,128$ |
| Metal and metal products |  |  |  |  |  |  |
| All other manu- | 526,605,594 | 1,394, | 11,348, 920, 706 | 2,009, 071, 487 | 1,003, 031, 267 | $1,006,040,220$ |
| facturing industries........ | 85,654,397 | 409, 746, 296 | 2, 803,950,469 | 294,771,912 | 126,869,566 | 167,902,346 |
| Total manufacturing.. | 1,271,715,750 | 5,153, 887, 123 | 39,633,031, 822 | 4,534, 119,736 | 2,112,044, 810 | 2,422, 074,926 |
| Construction.. | 41,365,546 | 497, 953, 438 | 1,828, 051,521 | 118,248,607 | 71,959,458 | 46,289, 149 |
| Transportation and other public util- |  |  |  |  |  |  |
| ities............. | ${ }^{1} 176,598,869$ | 11,781,515,693 | $13,042,496,500$ | 679,499,312 | 149,353,753 | 530,145,559 |
| Trade. | 202,557, 766 | 1,986,761, 432 | 20,660, 162, 736 | 1,001,581, 293 | 369,901,360 | 631,679,933 |
| Public service-professional amusements, hotels, etc. | 37,588,270 |  | 1,052,888, 16 |  |  | 30,097,822 |
| Finance, banking, insurance, etc..... | 107,461,984 | 2,326,813,932 | 5,411, 076,132 | 478,685,620 | 120,087, 200 | 35,097,822 |
| Combinations-predominant industry |  |  |  |  | 116,369 82 | 174, 18168 |
| not ascertainable.. | $\begin{array}{r} 118,367,048 \\ 137,501 \end{array}$ | $\begin{array}{r} 652,696,253 \\ 2,878,382 \end{array}$ | $\begin{array}{r} 3,167,125,605 \\ 5,137,295 \end{array}$ | $\begin{array}{r} 290,687,996 \\ 22,774,478 \end{array}$ | 116,369,828 | $\begin{array}{r} 174,318,168 \\ \mathbf{2} 2,774,478 \end{array}$ |
| Total. | 2, 415,465,648 | 14, 234, 932,009 | 78,792, 542,424 | 7,671,738,888 | 3, 158,764, 422 | 4,512,974, 466 |

1 Gross income and total deductions incomplete (see text page 13). 2 Deficit.
In the table immediately following, the amounts reported by corporations, according to the nature of deductions, are expressed in percentages to show the proportionate distribution of the total gross income.

Corporation income and deductions by industrial groups, showing amounts expressed in percentages, calendar year 1918.

| Industrial groups. |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | P.ct. | P.ct. | $P$.ct. | P.ct. | P.ct | P.ct. | P.ct. | P.ct. | P.ct. | P.ct. | P.ct. |
| Agriculture and related industries. | 100.00 | 50.98 | 3.08 | 4.12 | 2.21 | 3.35 | 30.47 | 94.21 | 5.79 | 2.43 | 3.36 |
| Mining and quarrying............... | 100.00 | 45. 22 | 1.33 | 1.68 | 1.26 | 11.07 | 27.02 | 87.58 | 12.42 | 4. 70 | 7.63 |
| Manufacturing: <br> Food products, liquors, and to- |  |  |  |  |  |  |  |  |  |  |  |
| bacco................. | 100.00 | 77.99 | 1.42 | 1.13 | 1.12 | 1.89 | 11.16 | 94.71 | 5. 29 | 2. 19 | 3.10 |
| Textile and textile prod | 100.00 | 75.11 | 2.10 | 1.03 | . 46 | 1.78 | 8.32 | 88.80 | 11. 20 | 5.82 | 5.38 |
| Leather and leather product | 100.00 | 80.95 | 1.99 | 1. 19 | . 37 | . 65 | 8.26 | 93.41 | 6. 59 | 2.41 | 4. 18 |
| Rubber and rubber goods. | 100.00 | 71.03 | . 84 | 1.66 | . 48 | 2.47 | 14.02 | 90.50 | 9.50 | 3.65 | 5.85 |
| Lumber and wood produc | 100.00 | 68.89 | 2.62 | 1.78 | 1.05 | 3.78 | 14.02 | 92.14 | 7.86 | 2.78 | 5.08 |
| Paper, pulp, and products. | 100.00 | 71.92 | 2.15 | 1.21 | . 92 | 3.51 | 11.11 | 90.82 | 9.18 | 3.60 | 5.58 |
| Printing and publishing. | 100.00 | 44.96 | 4.47 | . 91 | . 50 | 2.23 | 41. 19 | 94. 26 | 5.74 | 1.78 | 3.96 |
| Chemicals and allied substances. | 100.00 | 71. 33 | 1. 66 | 1. 10 | . 57 | 3.99 | 12.03 | 90.68 | 9.32 | 3.94 | 5.38 |
| Stone, clay, and glass products.. | 100.00 | 60.74 | 4.53 | 2.14 | . 70 | 4. 28 | 16. 69 | 89.08 | 10.92 | 4.65 | 6.27 |
| Metal and metal products....... | 100.00 | 66.24 | 2.04 | 1.30 | . 63 | 3.95 | 10.80 | 84.96 | 15.04 | 7.50 | 7.54 |
| All other manufacturing industries. | 100.00 | 70.13 | 2.73 | 1.09 | 55 | 2.77 | 13.22 | 90.49 | 9.51 | 4.09 | 42 |
| Total manufacturing. | 100.00 | 71.23 | 2.02 | 1.22 | . 71 | 2.88 | 11.67 | 89.73 | 10. 27 | 4.78 | 5.49 |
| Construction.. | 100.00 | 62.46 | 2.74 | . 74 | . 28 | 2.13 | 25.58 | 93.93 | 6.07 | 3.70 | 2.37 |
| Transportation and other public utilities. | (1) | (1) | (1) | (1) | (1) | (1) | ${ }^{(1)}$ | (1) | (L) | ( ${ }^{1}$ | ${ }^{(1)}$ |
| Trade................................. | 100.00 | 79.11 | 2.85 | 2.77 | . 53 | . 93 | 9.17 | 95.36 | 4.64 | 1.71 | 2.93 |
| Publicservice-professional, amusements, hotels, etc. . | 100.00 | 29.95 | 5.17 | 1. 74 | 1. 57 | 3.42 | 54.05 | 95.90 | 4.10 | 1.36 | 2.74 |
| Finance, banking, insurance, et | 100.00 | 27.59 | 5. 90 | 13.88 | 3.18 | 1.82. | 39.51 | 91.88 | 8.12 | 2.04 | 6.08 |
| Combinations-predominantindustry not ascertainable. | 100.00 |  | 1.40 |  |  |  |  |  |  |  |  |
| Inactive concerns | 100.00 | 49.09 | 8.30 | 22.78 | 9.60 | 5.82 | 121.81 | 217.40 | 2117.40 |  | 2117.40 |
| Total | 100.00 | 65. 28 | 2.57 | 3.04 | . 96 | 2. 79 | 16.48 | 91.12 | 8.88 | 3.65 | 5.23 |

${ }^{1}$ Not given, due to incomplete data.
${ }^{2}$ Deficit.

## INCOME ON FEDERAL OBLIGATIONS NOT EXEMPT FROM TAX.

Interest on obligations of the United States or its possessions not exempt from tax and included in gross income, in the two preceding tables, amounted to $\$ 92,758,932$.

## INCOME WHOLLY EXEMPT FROM TAX.

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

Dividends on stock of domestic corporations, and dividends on stock
of personal service corporations declared out of profits earned prior to Jan. 1, 1918 .
$\$ 420,653,468$
Interest on obligations of the United States, and its possessions, States,
Territories, and political subdivisions thereof, and interest on farm
loan bonds, issued under the Federal farm loan act.
$145,626,517$

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## CORPORATION RETURNS DISTRIBUTED BY INCOME CLASSES.

The following table exbibits the distribution of corporation returns by income classes based on net incomes, the returns taken in their entirety for the United States. For the income class distribution of corporation returns by industrial groups see Table 12:

Corporation returns distributed by income classes, calendar year 1918.

| Income classes. | Number, | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | A verage amount of tax. | Per ecnt of total tax to net income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting net income: |  |  |  |  |  |  |  |
| 0 to \$2,000............ |  |  |  |  |  |  |  |
| \$2,000 to \$5,000........ | 49, 397 | 162,073, 156 | \$7,275,952 |  | \$9,780,188 | \$198 | 6.03 |
| \$5,000 to $\$ 10,000$. | 29,780 | 213, 305, 243 | 16,441,379 | 12,069, 321 | 28,510,700 | +957 | 13.37 |
| \$10,000 to $\$ 50,000$ | 37, 053 | 800,570,917 | 70, 090,289 | 133, 925,666 | 204, 015,955 | 5,506 | 25.48 |
| \$50,000 to \$100,000 | 7,224 | 507, 215, 825 | 41, 567, 639 | 138, 743,794 | 180, 311,433 | 24,960 | 35.55 |
| \$100,000 to $\$ 250,000$ | 5,383 2,054 | $838,508,564$ <br> $713,779,767$ | $66,636,178$ $54,454,610$ | $262,601,787$ $247,027,672$ | $329,237,965$ $301,482,282$ | 61,163 146,788 | 39.26 42.24 |
| \$500,000 to $\$ 1,000,000$. | 1,171 | 815,090,903 | 61,947,717 | 286, 745, 920 | 318,693,637 | 297,774 | 42.78 |
| \$1,000,000 to \$5,000,000.. |  | 1,701, 416, 343 | 131,803,287 | 574,088,712 | 705, 891,999 | 834,388 | 41.48 |
| 45,000,000 and over..... | 180 | 2,554, 269,070 | 202,981, 432 | 847, 858,831 | 1,050,840,263 | 5, 838, 001 | 41.14 |
| Total. | 202,061 | 8,361,511, 249 | 653,198,483 | 2,505,565,939 | 3,158, 764, 422 | ${ }^{2} 23,734$ | 238.03 |
| Reporting no net income. | 115,518 | ${ }^{1} 689,772,361$ |  |  |  |  |  |
| Grand total. | 317,579 | 7,671,738,888 | 653, 198, 483 | 2, 505, 505,939 | 3, 158, 764,422 |  |  |

${ }^{1}$ Deficit. $\quad 2$ A verage for returns reporting net income of $\$ 2,000$ and over.

## INCOME RETURNS BY STATES.

## COMBINED PERSONAL AND CORPORATION INCOME AND TAX.

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1918. The figures do not represent, however, what may be called the geographical distribution of income. They are based upon the returns filed in each State. An individual files his income-tax return in the district in which is located his legal residence or principal place of business, and a corporation files its income tax return in the district in which is located its principal place of business or the principal office or agency. Consequently income reported by an individual or corporation in one State may have been derived from sources in other States.

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

Personal and corporation income and tax by States and Territorics, calendar ycar 1918.

| States and Territories. | Net income. |  |  |  | Tax. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Personal. | Corporation. ${ }^{1}$ | Personal and corporation. | Per cent for each State. | Personal and corporation. | Per cent for each State. |
| Alabama. | \$121, 250,953 | 841,240,690 | \$165, 491, 643 | 0.68 | \$19,312, 252 | 0.45 |
| Alaska | 15, 434,987 | 694,256 | 16,129, 243 | . 07 | 519,677 | . 01 |
| Arizona | 41,570,450 | 11,712, 463 | 53, 291, 913 | . 22 | 5,637, 299 | . 13 |
| Arkansas | 76,354,037 | 20,279,541 | 96,633,578 | . 40 | 9,016, 852 | . 21 |
| California | 701, 850,380 | 226,771, 653 | 928,622,033 | 3.82 | 107, 928,832 | 2. 52 |
| Colorado | 159,487, 951 | 74, 209, 860 | 233,697, 811 | . 96 | 33, 878,749 | . 79 |
| Connecticu | 205,617, 840 | 162, 323, 386 | 457,941,226 | 1. 89 | 83, 162,522 | 1.94 |
| Delaware. | 48,358,031 | 46,730,072 | 95, 088,103 | . 39 | 27, 096,287 | . 63 |
| District of Columbia | 138,966,315 | 15, 100, 500 | 154,066, 815 | . 63 | 13,461,954 | . 32 |
| Florida. | 63, 681, 401 | 14, 073, 439 | 77, 754,840 | . 32 | 5,372,938 | . 13 |
| Georgia | 148,366, 439 | $72,142,676$ | 220,509, 115 | . 91 | 36, 055, 228 | . 81 |
| Hawaii. | 20,054,940 | $24,023,809$ | 44,078,749 | . 18 | 9, 871, 735 | . 23 |
| Idaho. | 55, 954,296 | 7,305,194 | 63, 259,490 | . 26 | 3,327,412 | . 08 |
| Illinois. | 1,256,309,485 | 759,325,582 | 2,015,635,067 | 8.30 | 363, 222,878 | 8.47 |
| Indiana | 325, 549,440 | 114, 146, 476 | 439,695, 916 | 1.81 | 51, 948,439 | 1. 21 |
| Iowa. | 450, 267, 585 | $60,992,499$ | 511,200,084 | 2.11 | 32, 028, 750 | . 75 |
| Kansas. | 218,524, 054 | 81,794,544 | 300,318,598 | 1.24 | 27, 499, 727 | . 64 |
| Kentucky | 166,350, 127 | 69, 821,552 | 236, 171,679 | . 97 | 31, 897, 896 | . 75 |
| Louisiana | 137,261,983 | 57, 167, 621 | 194, 429,604 | . 80 | 27,654,399 | . 65 |
| Maine.. | 84,033, 212 | 25, 251,628 | 109,284, 840 | . 45 | 12, 260, 732 | . 29 |
| Maryland | 303, 421,092 | 84, 761, 692 | 388, 182, 784 | 1. 60 | 50, 531,654 | 1. 18 |
| Massachuse | 868,460, 461 | 614, 896,233 | 1,483,356,694 | 6.11 | 355, 395, 626 | 8. 29 |
| Michigan. | 415,313, 164 | 338, 729,021 | 754,042, 185 | 3. 10 | 165, 511, 678 | 3.86 |
| Minnesota | 291, 074,629 | 138,101,260 | 429, 175, 889 | 1.77 | 50, 808,383 | 1. 19 |
| Mississippi | 70,323, 185 | 11,244, 051 | 81, 567, 236 | . 33 | 6,723,190 | 16 |
| Missouri | 409,013,021 | 258,919,402 | 667, 032,423 | 2.75 | 124,116,471 | 2.90 |
| Montana | 90,091, 830 | 28, 821,251 | 118,913,081 | . 49 | 8,476,732 | . 20 |
| Nebraska | 306,053,565 | 33, 872,984 | 339, 926,549 | 1.40 | 17,633, 132 | . 41 |
| Nevada | 17, 826,669 | 2,288,227 | 20, 114,890 | . 08 | 851,317 | . 02 |
| Now Hamps | 56, 889, 284 | 42,223,546 | 99,112,830 | . 41 | 20,463,898 | . 48 |
| New Jersey | $653,112,589$ | 191,018,725 | 841, 131, 314 | 3.48 | 102,780, 108 | 2. 40 |
| New Mexico | 36,591,416 | 6,628,744 | 43, 220, 160 | . 18 | 2,267,291 | 05 |
| New York | 2,719,713,784 | 2,153,317,770 | 4,873,031,554 | 20.07 | 1,161,569,916 | 27.09 |
| North Carolin | 89, 748, 811 | 107,028, 177 | 196,776,988 | . 81 | 56, 253, 100 | 1.31 |
| North D | 89,586,415 | 9,900,561 | 99, 486,976 | . 41 | 3,705,931 | . 09 |
| Ohio | 903,314, 432 | 643,186, 133 | 1,636,500,565 | 6. 74 | 322,514,807 | 7.52 |
| Oklah | 163,678, 297 | 37,626,312 | 201, 304, 609 | . 83 | 17, 973, 812 | . 42 |
| Oregon. | 111,601,050 | 34,694,323 | 146,295,373 | . 60 | 18,327,910 | .43 |
| Pennsylvania | 1,770, 848,133 | 963, 262,739 | 2,734, 110, 872 | 11.26 | 523,044, 112 |  |
| Rhode Island | 129,630, 322 | 78,399, 455 | 208,029,777 | . 86 | 49, 395,529 | 1.15 |
| South Carolina | 73, 855, 345 | 58,292,576 | 132, 147,921 | . 54 | 29, 035,329 | . 68 |
| South Dakota. | 151,725, 486 | $9,704,447$ | 161,429,933 | . 66 | 6,140,500 | . 14 |
| Tennesse | 139, 173, 691 | 53, 465,096 | 192,638, 787 | . 79 | 25, 004,114 | . 60 |
| Texas | 392,975, 557 | 124, 123, 481 | 517,099,038 | 2.13 | 56,035,068 | 1.31 |
| Utah. | 52, 454, 404 | 19,170,237 | 71,624,641 | . 29 | 7,495, 239 | 18 |
| Vermont | 34, 063, 265 | 9,251,162 | 43, 314, 427 | . 18 | 5, 386, 530 | . 13 |
| Virginia. | 173, 104, 495 | 107,670,674 | 280, 775, 169 | 1.15 | 38, 689, 705 | 90 |
| Washington | 266,096,746 | 70,751, 208 | 336,847, 954 | 1.39 | 33,612,476 | 78 |
| West Virgini | 156,557,747 | 76,642,276 | 233,200,023 | . 96 | 40, 665, 254 | 95 |
| Wisconsin. | 290, 199, 685 | 158,550,172 | 448,749,857 | 1.85 | 72,209,607 | 1. 68 |
| Wyoming | 26,413, 937 | 6,861, 873 | 33,275,810 | . 14 | 3, 147,710 | 07 |
| Nonresident aliens and citizens residing abroad. | 56, 473,942 |  | 56, 473,942 | . 23 | 8,665,567 | 20 |
| Total | 5,924,639,355 | 8,361,511, 249 | 24,286, 150,604 | 100.00 | 4,286,486,257 | 100.00 |

[^0]
## PROGRESS OF INCOME TAXATION.

The growth of taxable income covering the period 1916, 1917, and 1918, is exhibited in the succeeding tables:

Personal returns, number filed for calendar years 1918, 1917, and 1916, by income classts.

| Incomeclasses. | Number of returns. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Number. | Per cent. | Number. | Per |
| \$1,000 to \$2,000. | 1,516, 938 | 1, 640, 758 |  | -123, 820 | $-8$ | 1,640,758 |  |
| \$2,000 to \$3,000.. | 1,496, 878 | 838,707 |  | 658,171 | 78 | 838,707 |  |
| \$3,000 to \$5,000. | 932,336 | 560, 763 | 157, 149 | 371,573 | 66 | 403, 614 | $25 ?$ |
| \$5,000 to \$10,000. | 319,356 | 270,666 | 150,553 | 48,690 | 18 | 120,113 | 80 |
| \$10,000 to \$25,000.... | 116, 569 | 112,502 | 80, 880 | 4,067 | 4 | 31,622 | 39 |
| \$25,000 to $\$ 50,000 \ldots$. | 28,542 | 30,391 | 23,734 | - 1,849 | $-6$ | 6,657 | 28 |
| \$50,000 to $\$ 100,000 \ldots$ | 9,996 | 12,439 | 10,452 | - 2,443 | $-20$ | 1,987 | 19 |
| \$100,000 to \$150,000.. | 2,358 | 3,302 | 2,900 | - 944 | -29 | 402 | 14 |
| \$ $\$ 150,000$ to $\$ 3300,000$. | 1,514 | 2,347 | 2,437 | - 833 | -35 | -90 | -4 |
| \$300,000 to \$500,000.. | 382 | 559 | 714 | - 177 | -32 | -155 | $-22$ |
| \$500,000 to $\$ 1,000,000$. | 178 | 315 | 376 | - 137 | -43 | -61 | -16 |
| \$1,000,000 and over.. | 67 | 141 | 206 | 74 | -52 | -65 | -32 |
| Total. | 4,425,114 | 3,472, 890 | 2 437,036 | 952,224 | 27 | 3,035, 854 | 695 |

${ }^{1}$ A minus sign (-) indicates decrease.
${ }^{2}$ Includes 7,635 returns of married women making separate returns from husbands. The net income shown by those returns was for statistical purposes combined with husband's return, and in each case treated as one return in its proper income class.

Personal returns, net income reported for calendar years 1918, 1917, and 1916, by income classes.

| Incomeclasses. | Net income. |  |  | Increase. ${ }^{\text {l }}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | A mount. | Per cent. |
| \$1,000 to \$2,000. | \$2,232,354, 5777 | 282,461, 137,000. |  | -\$228, 782, 423 |  | 2,461,137,000 |  |
| \$2,000 to $\$ 3,000$ | 3,626, 824, 833 | 2, $0644,977,328$. |  | 1, 561, 847,505 | 76 | 2, 064, 977, 328 |  |
| \$3,000 to \$5,000.. | 3, 535, 219,007 | 2, 115, 864, 601 | \$64, 669,015 | 1, 419, 354, 406 | 67 17 | 1, 491, 195,586 | 239 |
| \$5,000 to \$10,000.. | 2,145, 690,016 | 1, $827,508,0881$ | 1, 037, 247,977 | 318, 181, 928 | 17 | 790, 260,111 | 76 |
| $\$ 10,000$ to $\$ 25,000 \ldots$. $\$ 25,000$ to $\$ 50,000 \ldots$ | 1,736,548, 050 | 1, 687, 165, 6191 | $1,235,015,786$ | $49,382,431$ $-\quad 64$ | - 3 | 452, 149, 833 | 37 27 |
| $\$ 25,000 ~ t o ~$ $\$ 50,000$ $\$ 1000$ | $978,042,710$ $679,720,737$ | 1, $042,320,083$ | $822,661,658$ <br> 722,795 <br> 874 | - 64, 277, 373 | -6 | 219, 658,425 | 17 |
| $\$ 50,000$ to $\$ 100,000 \ldots$. $\$ 100,000$ to $\$ 150,000 .$. | $679,720,737$ $284,106,740$ | $846,894,335$ $400,492,040$ | $722,795,474$ $357,355,318$ | $-167,173,598$ $-116,385,300$ | -20 | 124, 098, 861 | 17 |
| \$150,000 to $\$ 300,000 .$. | 305, 024,817 | 474,651,960 | 505,859, 406 | - 169,627,143 | $-36$ | - 31,207,446 | 12 |
| \$300,000 to \$500,000.. | 144, 545, 428 | 209,904, 969 | 271, 938,017 | - 65,359,541 | -31 | $-62,033,048$ | -23 |
| \$500,000 to \$1,000,000. | 119, 075, 548 | 214, 631, 270 | 256, 771, 325 | - 95,555,722 | -45 | $-42,140,055$ | 16 |
| \$1,000,000 and over.. | 137, 486, 892 | 306, 835,914 | 464, 263, 644 | - 169,349,022 | -55 | -157, 427, 730 | 34 |
| Total. | 15,924, 639, 355 | 13, 652, 383,2076 | 6,298, 577, 620 | 2,272, 256,148 | 17. | 7,353, 805, 587 | 117 |

${ }^{1}$ A minus sign ( - ) indicates decrease.
2 Determined on basis of the number of returns filed and the average net income.

Personal returns, tax yield for calendar years 1918, 1917, and 1916, by income classes.

| Income classes. | Tax yield. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amount. | Per cent. |
| \$1,000 to \$2,000.. | \$26,481, 602 | \$16, 243, 504 |  | \$10,238,098 | 60 | \$16, 243, 504 |  |
| \$2,000 to $\$ 3,000 . . . .$. | 35, 415, 344 | 9,097, 378 |  | 26, 317,966 | 289 | 9, 097, 378 |  |
| \$3,000 to \$5,000...... | 82, 928,720 | 18,233,457 | \$775,804 | 64, 645, 263 | 354 | 17, 507, 653 | 2,257 |
| \$5,000 to \$10,000 .... | 93, 057, 963 | 44,066, 389 | 6,301, 183 | 48,991, 574 | 111 | 37, 765, 206 | 599 |
| \$10,000 to \$25,000.... | 142, 448, 679 | $80,695,149$ | 11, 637,014 | 61, 753, 530 | 77 | $69,058,135$ | 593 |
| \$25,000 to \$50,000.... | 130,240,648 | 76, 593, 344 | 11, 602, 681 | 53, 647, 304 | 70 | 64,990, 663 | 560 |
| \$50,000 to \$100,000... | 147,428, 655 | 85, 027, 555 | 16, 298, 587 | 62, 401, 099 | 73 | 68, 728, 969 | 422 |
| \$100,000 to \$150,000. | 95,680, 064 | 55, 766, 236 | 12,423, 481 | 39, 913, 828 | 72 | 43, 342,755 | 349 |
| \$150,000 to \$300,000. | 136, 155,916 | 86, 718, 157 | 24,007,267 | 49, 437, 759 | 57 | 62, 710,890 | 261 |
| \$300,000 to \$500,000.- | 79, 164, 847 | 50, 227, 598 | 17, 951, 410 | 28, 937, 249 | 58 | 32, 276, 188 | 180 |
| \$500,000 to \$1,000,000 | 69, 834, 148 | 59, 349, 187 | 20, 901,911 | 10,484,961 | 18 | 38, 447, 276 | 184 |
| \$1,000,000 and over. . | 88,885,249 | 109, 424,999 | 51, 487, 356 | -20,539, 750 | -19 | 57, 937, 643 | 113 |
| Total. | 1,127,721, 835 | 691,492,954 | 173, 386, 694 | 436, 228, 881 | 63 | 518, 106,260 | 299 |

${ }^{1}$ A minus sign ( - ) indicates decrease.
Personal returns, average tax and average rate of tax per individual, calendar years 1918, 1917, and 1916, by income rlasses.

| Jncorme classes. | 1918 |  | 1917 |  | 1916 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | A verage tax per individual. | A verage rate of tax per cent. | $\begin{gathered} \text { A verage } \\ \text { tax per } \\ \text { individual. } \end{gathered}$ | A verage rate of tax per cent. | A verage tax per individual. | A verage rate of tax per cent. |
| \$1,000 to \$2,000. | \$17.46 | 1.19 | \$9.90 | 0.66 |  |  |
| \$2,000 to \$3,000. | 23. 66 | . 98 | 10.85 | . 44 |  |  |
| \$3,000 to \$5,000 | 88.95 | 2.35 | 32.60 | . 86 | \$4.94 | 0.12 |
| \$5,000 to \$10,000. | 291.39 | 4.34 | 162.80 | 2.41 | 41.85 | . 61 |
| \$10,000 to \$25,000 | 1,222.01 | 8.20 | 717. 27 | 4.78 | 143.88 | . 94 |
| \$25,000 to \$50,000. | 4, 563. 12 | 13.32 | 2,520. 26 | 7.34 | 488.86 | 1. 41 |
| \$50,000 to \$100,000 | 14, 748.76 | 21. 69 | 6, 835. 56 | 10.04 | 1,559.37 | 2.25 |
| \$100,000 to \$150,000. | 40, 176.79 | 33.68 | 16,888. 62 | 13.92 | 4, 283.96 | 3.48 |
| \$150,000 to \$300,000 | 89,871. 89 | 44. 64 | 36,948. 51 | 18.27 | 9,851. 16 | 4.75 |
| \$300,000 to $\$ 500,000$. | 207, 237.82 | 54.77 | 89, 852.59 | 23.93 | 25, 142.03 | 6. 60 |
| \$500,000 to \$1,000,000 | 392, 326.67 | 58.65 | 188, 410. 12 | 27.63 | 55, 590. 19 | 8.14 |
| \$1,000,000 and over. | 1,326, 645.51 | 64.65 | 776,063. 82 | 35. 65 | 249, 938.62 | 11.09 |
| General average | 254.85 | 7.08 | 199.11 | 5.06 | 396.60 | 2.75 |

Personal returns, number filed for calendar years 1918, 1917, and 1916, by States and Territories.

| States and Territories. | Number of returns. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Number. | Per cent. | Number. | Per cent. |
| Alabama. | 38,988 | 21, 844 | 2,097 | 17,144 | 78 | 19,747 | 942 |
| Alaska. | 7,606 | 4,570 | 243 | 3,036 | 66 | 4,327 | 1,781 |
| Arizona. | 13,701 | 12,264 | 994 | 1,437 | 12 | 11,270 | 1,134 |
| Arkansas | 20,612 | 17, 839 | 2,255 | 2,773 | 16 | 15,584 | 691 |
| California. | 206, 471 | 182, 232 | 21,208 | 24,239 | 13 | 161,024 | 759 |
| Colorado.. | 54, 160 | 40,627 | 4,435 | 13, 533 | 33 | 36,192 | 816 |
| Connecticut | 86,489 | 64,472 | 9,713 | 22,017 | 34 | 54, 759 | 564 |
| Delaware. | 10,239 | 8,032 | 1,346 | 2,207 | 27 | 6,686 | 497 |
| Dist. of Columbia... | 43,776 | 29,737 | 6,808 | 14,039 | 47 | 22,929 | 337 |
| Florida. | 19,102 | 15,336 | 1,779 | 3,766 | 25 | 13, 557 | 762 |
| Georgia. | 39,073 | 38,252 | 3,447 | 821 | 2 | 34, 808 | 1,011 |
| Hawaii. | 4,242 | 3,131 | 1,144 | 1,111 | 35 | 1,987 | 174 |
| Idaho. | 19,249 | 16,414 | 756 | 2,835 | 17 | 15,658 | 2,071 |
| Illinois. | 366,918 | 319,497 | 37,525 | 47,421 | 15 | 281, 972 | 751 |
| Indiana | 104,581 | 85,021 | 7,004 | 19,560 | 23 | 78,017 | 1,114 |
| Iowa. | 118,933 | 114,970 | 8,497 | 3,963 | 3 | 106,473 | 1,253 |
| Kansas, | 64,794 | 63,065 | 4,290 | 1,729 | 3 | 58,775 | 1,370 |
| Kentucky | 47,098 | 34,692 | 3,887 | 12,406 | 36 | 30, 805 | 793 |
| Loutisiana. | 33,432 | 32,317 | 4,517 | 1,115 | 3 | 27, 800 | 615 |
| Maine. . | 25,104 | 17, 112 | 2,823 | 7,992 | 47 | 14,289 | 506 |
| Maryland. | 87,085 | 60,954 | 9,674 | 26,131 | 43 | 51,280 | 530 |
| Massachusetts | 209,786 | 156, 111 | 32,291 | 53,675 | 34 | 123,820 | 383 |
| Michigan. | 135,349 | 111, 562 | 11,448 | 23,787 | 21 | 100, 114 | 875 |
| Minnesota. | 84,515 | 80,009 | 7,556 | 4,506 | 6 | 72,453 | 959 |
| Mississippi....... .- | 19,949 | 15,382 | 1,440 | 4,567 | 30 | 13,942 | 968 |
| Missouri....... . . . | 110, 890 | 91, 608 | 12,956 | 19,282 | 21 | 78,652 | 607 |
| Montana. | 34,464 | 28,646 | 1,801 | 5,818 | 20 | 26,845 | 1,491 |
| Nebraska. | 96,049 | 82,472 | 4,286 | 13,577 | 16 | 78,186 | 1,824 |
| Nevada... | 7,097 | 6,623 | 364 | . 474 | 7 | 6,259 | 1,720 |
| New Hampshire | 17,317 | 10,809 | 1,735 | 6,508 | 60 | 9,074 | 523 |
| New Jersey. | 185, 706 | 134,960 | 19,701 | 50, 746 | 38 | 115,259 | 585 |
| New Mexico........ | 13,084 | 11,616 | ${ }_{93} 815$ | 1,468 | 13 | 10,803 | 1,329 |
|  | 559, 753 | 489,089 | 93,155 | 70,664 | 14 | 395,934 | 424 |
| North Carolina..... | 21,738 <br> $\mathbf{2 9 , 1 2 0}$ | 22,977 20,941 | 2,207 1,176 | $-1,239$ 8,179 | 15 39 | 20,770 19,765 | 941 $\mathbf{1}, 681$ |
| North Dakota | 29,120 306,918 | 20,941 190,273 | 21,774 | 8,179 116,645 | 61 | 168,499 | 1,681 |
| Oklahoma | 46, 818 | 48,758 | 2,539 | -1,940 | -4 | 46, 219 | 1,820 |
| Oregon. | 34,592 | 25,071 | 2,800 | 9, 521 | 38 | 22,271 | 795 |
| Pennsylvania... | 518,729 | 328, 171 | 40,289 | 190,558 | 58 | 287, 882 | 715 |
| Rhode Island. | 32,921 | 23,927 | 3,745 | 8,994 | 38 | 20,182 | 539 |
| South Carolina | 20,239 | 22,321 | 1,204 | -2,082 | -9 | 21,117 | 1,754 |
| South Dakota. | 45,505 | 39,654 | 971 | 5,851 | 15 | 38,683 | 3,984 |
| Tennessee. | 38,232 | 31,451 | 4,414 | 6,781 | 22 | 27,037 | 613 |
| Texas. | 114, 500 | 95,416 | 10,514 | 19,084 | 20 | 84,902 | 808 |
| Utah. | 18,517 | 14,636 | 1,259 | 3,881 | 27 | 13,377 | 1,063 |
| Vermont. | 9,965 | 7,258 | 1,100 | 2,707 | 37 | 6,158 | 560 |
| Virginia. | 51, 207 | 37,951 | 4,190 | 13,256 | 35 | 33,761 | 806 |
| Washington. | 95,422 | 56,322 | 5,360 | 39,100 | 69 | 50,962 | 951 |
| West Virginia | 48, 876 | 28,281 | 2,575 | 20,595 | 73 | 25,706 | 988 |
| Wisconsin... | 94,704 | 70,554 | 8,261 | 24,150 | 34 | 62, 293 | 751 |
| W yoming. | 7,821 | 7,663 | 673 | 158 | 2 | 6,990 | 1,039 |
| Nonresident aliens and citizens residing abroad........ | 3,678 |  |  |  |  |  |  |
| Total. | ${ }^{2} 4,425,114$ | 2 3,472, 890 | ${ }^{3} 437,036$ | 952,224 | 27 | 3,035, 854 | 695 |

[^1]Personal returns, net income reported for calendar years 1918, 1917, and 1916, by States and Tervitories.

| States and Territories. | Netincome. |  |  | Increase. ${ }^{\text {I }}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1.917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amount. | Per cent. |
| Alabama | \$121, 250, 953 | \$73,508,562 | \$18,469,010 | \$47,742, 391 | 65 | \$55,039,552 | 298 |
| Alaska | 15, 434,987 | 10,549,506 | 1,878,419 | 4,885, 481 | 46 | 8,671,087 | 462 |
| Arizona | 41,579,450 | 39,635,508 | 11,777,241 | 1,943, 942 | 5 | 27, 858, 267 | 237 |
| Arkansas. | 76,354,037 | 68, 296, 287 | 17,683, 678 | 8,057, 750 | 12 | 50,612,609 | 286 |
| California. | 701, 850,380 | 632,608,546 | 228,324, 945 | 69, 241,834 | 11 | 404, 283, 601 | 177 |
| Colorado. | 159,487,951 | 137,853, 875 | 53, 854, 130 | 21,634,076 | 16 | 83, 999,745 | 156 |
| Connectic | 295,617,840 | 249, 186, 724 | 133, 858, 341 | 46, 431, 116 | 19 | 115, 328, 383 | 86 |
| Delaware. | 48, 358,031 | 56,459,176 | 57,798,410 | -8,101, 145 | -14 | $-1,339,234$ | -2 |
| Dist. of Columbia | 138,966,315 | 104,357,892 | 67,334,621 | 34, 608, 423 | 33 | 37,023,271 | 55 |
| Florida. | 63, 681,401 | 54, 338,496 | 17, 401, 202 | 9,302,905 | 17 | 36, 977, 294 | 212 |
| Georgia | 148,366,439 | 137,775,612 | 32,992,965 | 10,590,827 | 8 | 104, 782, 647 | 318 |
| Hawaii. | 20,054,940 | 21,888,755 | 20,362,022 | -1,833,815 | -8 | 1,526,733 | 8 |
| Idaho. | 55, 954,296 | 46, 465,514 | - 7,927,064 | 9,488, 782 | 20 | 38,538,450 | 486 |
| Illinois | 1,256, 309,485 | 1,119,960,600 | 484, 290, 833 | 136,348, 885 | 12 | $635,669,767$ | 131 |
| Indiana | 325, 549,440 | 261,205,426 | 74,637,683 | 64, 284,014 | 25 | 186, 627,743 | 250 |
| Iow | 450, 267,585 | 337, 283,861 | 65, 604,874 | 112,983, 724 | 34 | 271, 678,987 | 414 |
| Kansas | 218,524,054 | 202,159,002 | 39, 638,465 | 16,305,052 | 8 | 162, 520,537 | 410 |
| Kentucky. | 166,350,127 | 124,826, 244 | 38,506,976 | 41,523, 883 | 33 | 86,319, 268 | 224 |
| Louisiana. | 137, 261,983 | 134,349, 180 | 51, 274,633 | 2,912, 803 | 2 | 83, 074,547 | 162 |
| Maine. | 84,033,212 | 66,950,710 | 30, 435,945 | 17,082,502 | 26 | 36, 514, 765 | 120 |
| Maryland | 303, 421, 092 | 253,433, 289 | 121,009, 054 | 49,987, 803 | 20 | 132, 424,235 | 109 |
| Massachuse | 868,460,461 | 717,512,002 | 474, 292, 762 | 150,948, 459 | 21 | 243, 219,240 | 51 |
| Michigan. | 415,313,164 | 387, 824,910 | 162, 533, 104 | 27, 488, 254 | 7 | 225, 291,806 | 139 |
| Minnesota | 291,074, 629 | 275,510,103 | 93, 201,384 | 15,564,526 | 6 | 182,308,719 | 196 |
| Mississippi | 70,323,185 | 61,763, 713 | 14,831, 966 | 8,559,472 | 14 | 46,931,917 | 316 |
| Missouri. | 409,013,021 | 362,026,687 | 147,069,303 | $46,986,334$ | 13 | 214,957, 384 |  |
| Montana. | 90,091,830 | 81,207,992 | 19,467,019 | 8,883, 838 | 11 21 | 61,740,973 | 589 |
| Nebraska | 306,053,565 | 251,988, 895 | 36,559,607 | 54,064,670 | 21 9 | $215,429,288$ | 589 487 |
| Nevada. | 17,826,669 | 16,423,316 | 2,799,775 | 1,403, 353 | $\begin{array}{r}9 \\ 3 \\ \hline\end{array}$ | 13, 623,541 | 119 |
| New Hamps | 56,889,284 | 42,843, 296 | 19,557,542 | 14,045,988 | 33 | 23, 285, 754 | 1195 |
| New Jersey. | 653,112,589 | 521,042,424 | 254,068, 880 | 132,070, 165 | 25 | 266, 973,544 | 105 |
| New Mexico. | 36,591,416 | 31,644,721 | 7, 486, 732 | 4, 946,695 | -16 | $24,157,989$ 851,109 | 323 44 |
| New York. | 2, 719,713,784 | $2,774,035,148$ $84,220,131$ | $1,922,864,651$ $24,825,826$ | -54,321, 364 | -2 | $851,170,497$ | 239 |
| North Caroli | $89,748,811$ $89,586,415$ | $84,220,131$ $611,233,723$ | $24,825,826$ $9,219,055$ | $5,528,680$ $28,352,692$ | 76 | $59,394,305$ | 564 |
| North Dako | $89,586,415$ $\mathbf{9 9 3}, 314,432$ | $611,233,723$ $740,406,422$ | $\mathbf{9}, 219,055$ $318,822,511$ | 28,352,692 $252,908,010$ | 46 34 | $52,014,668$ $421,583,911$ | 132 |
| Oklahom | 163, 678, 297 | 170,751,358 | 66,811,462 | -7,073,061 | $-4$ | 103,939, 896 | 156 |
| Oregon | 111,601,050 | 84,746,023 | 24,968,572 | 26,855,027 | 32 | 59, 77\%, 451 | 112 |
| Pennsylvania | 1,770,848,133 | 1,360,802, 293 | 643, 243,991 | 410,045, 840 | 30 16 | 717,558, 302 | 72 |
| Rhode Istand. | 129,630,322 | 112,129,569 | 65,257, 163 | 17,500,753 | 16 | 46,872,406 | 618 |
| South Carolin | 73,855, 345 | 70,917,349 | 9,882,947 | 2,937,996 | 38 | 61,034,402 | 1,369 |
| South Dako | 151, 725, 486 | 109,794, 860 | 7,474,252 | 41,930,626 | 28 | 102,320, 608 | 1,181 |
| Tennessee | 139, 173, 691 | 111,964,540 | 39,867,675 | 27, 209, 151 | 12 | 72,096, 865 | 209 |
| Texas. | $\begin{array}{r}392,975,557 \\ 52,454,404 \\ \hline\end{array}$ | $350,297,337$ $45,044,946$ | $113,278,037$ $14,281,206$ | $42,678,220$ $7,409,458$ | 16 | $237,019,300$ | 215 |
| Vermon | 34,063, 265 | 29,540,804 | 14,628,955 | 4,522,461 | 15 | 14,911,849 | 102 |
| Virginia | 173,104,495 | 130,682,859 | 42,216,464 | 42, 421,636 | 32 | 88,466, 395 | 242 |
| Washington | 266,096,746 | 169,727,615 | 49,697, 247 | 96, 369, 131 | 57 | 120,030,368 | 252 |
| West Virgin | 156,557,747 | 106,061,550 | 30, 170, 809 | 50, 496, 197 | 48 | 75, 890, 741 | 160 |
| Wisconsin. | 290, 199,685 | 228,190,253 | 87,614,595 | 62,009, 432 | 27 | 140,575,658 | ${ }_{342}$ |
| W yoming. | 26,413,937 | 28,855,603 | 6,523,787 | -2,441,666 | -6 | 22,331,816 |  |
| Nonresident aliens and citizens residing abroad. | 56,473,942 |  |  |  |  |  |  |
| Total. | 215,924,639,355 | 213,652,383,207 | 36,298,577,620 | 2,272,256,148 | 17 | 7,353,805,587 | 117 |

[^2]Personal returns, tax yield for calendar years 1918, 1917, and 1916, by States and Territories,

| States and Territories. | Tax yield. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amount. | Per cent. |
| Alabama | \$4, 431, 563 | \$2,023, 984 | \$175,989 | \$2,407, 579 | 119 | \$1, 847,995 | 1,050 |
| Alaska. | 316, 859 | 132, 769 | 17,022 | 184,090 | 139 | 115, 747 | 680 |
| Arizona | 1,724, 116 | 1,019, 262 | 191,519 | 704,854 | 69 | 827,743 | 432 |
| Arkansa | 3,269,477 | 1,848, 177 | 157, 513 | 1,421, 300 | 77 | 1,690,664 | 1,073 |
| California | 36,070, 926 | 20,355,424 | 3,595, 636 | 15,715,502 | 77 | 16,759,788 | 466 |
| Colorado | 5,844,925 | 5,184,948 | 1,055,758 | 659,977 | 13 | 4,129,190 | 391 |
| Connectic | 17,690, 343 | 10,595,737 | 2,824,846 | 7,094,606 | 67 | 7,770,891 | 275 |
| Delaware | 7,158,522 | 9,350,461 | 3,695,605 | -2,191,939 | $-23$ | 5,654, 856 | 153 |
| Dist. of Columbia. | $8,669,100$ | 4,446,620 | 1,068,644 | 4,222,480 | 95 | 3,377,976 | 316 |
| Florida. | 2,367,463 | 1,584,917 | 322,636 | 782,546 | 49 | 1,262,281 | 390 |
| Georgia | 7,077,184 | 3,250,342 | 378, 062 | 3,826,842 | 118 | 2,872,280 | 760 |
| Hawail | 1,857,352 | 1,174, 831 | 366, 802 | 682, 521 | 58 | 808,029 | 220 |
| Idaho. | 1,493,518 | 889,646 | 140,496 | 6653,872 | 78 | 699,150 | 498 |
| Illinois. | 84, 560,642 | 49, 103,261 | 10,947, 250 | 35, 457, 381 | 72 | 38, 156,011 | 349 |
| Indiana | 11,456, 898 | 5, 978,782 | $\bullet 1,165,961$ | 5,478, 116 | 92 | 4, 812, 821 | 413 |
| Iowa. | 15,928, 158 | 5,445, 816 | 518,845 | 10,482,342 | 192 | 4,926,971 | 950 |
| Kansa | 7, 880, 244 | 5, 428,495 | 555, 943 | 2,451, 749 | 45 | 4,872,552 | 876 |
| Kentucky | 7,918,960 | 2,943,196 | 384,497 | 4,975,764 | 169 | 2,558,699 | 665 |
| Louisiana | 9,353,518 | 4,936, 825 | 778,693 | 4,416,693 | 89 | 4,158,132 | 534 |
| Maine. | 4,263,003 | 2,467, 852 | 371,367 | 1,795, 151 | 73 | 2,096,485 | 565 |
| Maryland. | 20,415,237 | 12, 378, 724 | 2,405,523 | 8,036,513 | 65 | 9,973,201 | 415 |
| Massachuset | 81,307,340 | 44, 478,907 | 10,892,685 | 36, 828,433 | 83 | 33,586, 222 | 308 |
| Michigan. | 22, 336, 385 | 15, 159, 388 | 3,340,682 | 7,176,997 | 47 | 11, 818,706 | 354 |
| Minnesota | 15,262,760 | $8,356,172$ | 1, 553, 282 | 6,906,588 | 83 | 6,802, 890 | 438 |
| Mississippi | 3,542,849 | 2,252,612 | 195, 054 | 1,290,237 | 57 | 2,057,558 | 1,055 |
| Missouri. | 20,716,692 | 10,880, 241 | 2,373, 327 | 9, 836,451 | 90 | 8,506, 914 | 358 |
| Montana. | 3,012,902 | 1,548,582 | 304, 448 | 1,464,320 | 95 | 1,244,134 | 409 |
| Nebrask | 9,373,582 | 5,285, 238 | 347, 778 | 4,088,344 | 77 | 4,937, 460 | 1,420 |
| Nevada. | 412,342 | 241,944 | 18,505 | 170,398 | 70 | 223,439 | 1,207 |
| New Hampshire | 2,827,724 | 1,517,183 | 258,173 | 1,310, 541 | 86 | 1,259,010 | 488 |
| New Jersey- | 43, 109,648 | 25, 710, 042 | 5, 545, 231 | 17,399,606 | 68 | 20, 164, 811 | 364 |
| New Mexico | 989, 825 | 713, 829 | 83,935 | 275, 996 | 39 | 629,894 | 750 |
| New York. | 354, 263,417 | 251,785,795 | 77,970,521 | 102,477, 622 | 41 | 173, 815, 274 | 223 |
| North Caroli | 5,575, 001 | 2,747,673 | 56,970 | 2, 827,328 | 103 | 2,186,703 | 390 |
| North Dakota | 2,219,954 | 936,862 | 66,344 | 1,283,092 | 137 | 870,518 | 1,312 |
| Ohio | 55,170,252 | 31,928,937 | 7,722,306 | 23, 241,315 | 73 | 24,206,631 | 313 |
| Oklahon | 7,649,280 | 5,682,493 | 4,347,797 | 1,966,787 | 35 | 1,334,696 | 31 |
| Oregon. | 6,049,987 | 3,298, 630 | 337,051 | 2,751, 357 | 83 | 2,961,579 | 877 |
| Pennsylvania. | 137,781,370 | 79,454,848 | 17,612,739 | 58,326,522 | 73 | 61,842,109 | 351 |
| Rhode Island. | 13,512,766 | 8,805,953 | 1,915, 104 | 4,706, 813 | 53 | 6,890, 849 | 360 |
| South Carolina | 2,732,593 | 1,815, 909 | 77, 198 | 916,684 | 50 | 1,738,711 | 2,252 |
| South Dakota | 4,139, 239 | 1,171,328 | 48,563 | 2,967,911 | 253 | 1,122,765 | 2,312 |
| Tennessee | 6,795, 268 | 2,794,197 | 413,078 | 4,001,071 | 143 | 2,381,119 | 576 |
| Texas. | 21, 575,479 | 13,447,453 | 2,643,697 | 8,128,026 | 60 | 10, 803,756 | 409 |
| Utah. | 1,347,780 | 1,364,652 | 167,688 | -16, 872 | -1 | 1,196,964 | 714 |
| Vermont | 1, 721,823 | 1,459,253 | 365,004 | 362,570 | 25 | 1,094,249 | 300 |
| Virginia. | 7,674, 225 | 3,929, 273 | 593, 304 | 3,745,452 | 95 | 3,335,969 | 562 |
| Washington | 9,743, 163 | 4,337,754 | 776, 470 | 5, 365, 409 | 123 | 3,601,284 | 464 |
| West Virginia...... | 5,709,295 | 3,303,285 | 416,386 | 2,406,010 | 73 | 2,886, 899 | 693 |
| Wisconsin. | 11,382, 127 | 5,716,256 | 1,253, 257 | 5,665, 871 | 99 | 4,462,999 | 356 |
| Nonresident aliens and citizens residing abroad........ | 1,272,692 | 838,196 | 67,510 | 434,496 | 52 | 770,686 | 1,142 |
|  | 8,665,567 |  |  | 8,665,567 |  |  |  |
| Total | ${ }^{2}$ 1,127,721,835 | $2691,492,954$ | ${ }^{3} 173,386,694$ | 436,228, 881 | 63 | 518,106,260 | 299 |

[^3]Personal returns, income by sources for calendar years 1918, 1917, and 1916.

| Source of income. | Income. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amount. | $\begin{gathered} \text { Per } \\ \text { cent. } \end{gathered}$ |
| Personal service: <br> Salaries, wages, commissions, bonuses, directors' fees, etc. | 88, 267, 391, 550 | \$3,648, 437,902 | \$1,478, 346, 372 | 84,618,953,648 | 127 | \$2,170,091,530 | 147 |
|  |  |  |  |  |  |  |  |
| Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate,stocks, bonds, and other property............... |  |  |  |  |  |  |  |
| Total | 12,897, 846, 872 | 7,607,107,930 | 4,488,751,296 | 5,290,738,942 | 70 | 3,118,356,634 | 69 |
| Property: <br> Rents and royalties. | 975,679, 666 | 684,343,399 | 643,802,657 | 291,336,267 | 43 | 40,540, 742 | 6 |
|  |  |  |  |  |  |  |  |
| Interest on |  |  |  |  |  |  |  |
| bonds, notes, |  |  |  |  |  |  |  |
| etc.,including fiduciaries, |  |  |  |  |  |  |  |
| and foreign |  |  |  |  |  |  |  |
| sources...... |  |  | 1,080, 879,405 | 466,770,235 |  |  | -13 |
| Dividends...... | 2,468,749,244 | 2,848, 842,499 | 2,136,468,625 | $-380,093,255$ | -13 | 712, 373,874 | 33 |
| Total. | 4,847, 914,601 | 4,469,901,354 | 3, 861,150,687 | 378,013,247 | 8 | 608,750,667 | 16 |
| Total income. | 17,745,761,473 | 12,077,009,284 | 8,349,901,983 5 | 5,668,752,189 | 47 | 3,727, 107, 301 | 45 |
| General deductions. | 1,821,122,118 | 885, 763,077 | 2,051,324,363 | 935,359,041 | 106 | $-1,165,561,286$ | $-57$ |
| Net income..... | ${ }^{2} 15,924,639,355$ | 311,191, 246, 207 | ${ }^{46,298,577,620}$ | 4,733,393,148 | 42 | 4, 892,668, 587 | 78 |

1 A minus sign ( - ) indicates decrease.
${ }^{2}$ Compiled from returns reporting net incomes ef $\$ 1,000$ and over.
${ }^{8}$ Compiled from returns reporting net incomes of $\$ 2,000$ and over.
4 Compiled from returns reporting net incomes of $\$ 3,000$ and over.
In the study of the above table it should be observed that in 1917 and 1918 the figures represent net amounts, the gross income having been reduced by the deductions applicable to each source. The item "General deductions" represents such other deductions as were not chargeable to any of the sources of income and includes interest on personal indebtedness, taxes on dwellings, and personal property, and other taxes not reported elsewhere; also other miscellaneous deductions, including contributions in 1918 but not in 1917. The amounts shown for 1916 represent gross income, the general deductions not having been allocated to the several sources.

Corporation returns, number filed for calendar years 1918, 1917, and 1916, by States ano Territories.

| States and Territories. | Number of corporations. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amount. | Per cent. |
| Alabama. | 3,228 | 3,470 | 3,361 | - 242 | - 7 | 109 | 3 |
| Alaska. | 127 | 212 | 206 | - 85 | $-40$ | 6 | 3 |
| Arizona. | 1,101 | 1,460 | 1,390 | - 359 | -25 | 70 | 5 |
| Arkansas | 1,993 | 2,521 | 2,344 | - 528 | -21 | 177 | 8 |
| California. | 15,964 | 18,369 | 17,986 | -2,405 | --13 | 383 | 2 |
| Colorado. | 7,170 | 7,618 | 7,479 | - 448 | -6 | 139 | 2 |
| Connecticut | 4,799 | 4,976 | 4,852 | - 177 | -4 | 124 | 3 |
| Delaware. | 688 | 1,071 | 960 | - 383 | -36 | 111 | 12 |
| District of Columbia. | 719 | 1,263 | 1,130 | - 544 | $-43$ | 133 | 12 |
| Florida. | 3,023 | 2,991 | 2,869 | 32 | 1 | 122 | 4 |
| Georgia. | 4,384 | 4,956 | 4,758 | - 572 | -12 | 198 | 4 |
| Hawaii. | 480 | 617 | 571 | - 137 | -22 | 46 | 8 |
| Idaho. | 1,184 | 1,889 | 1,780 | - 705 | -37 | 109 | 6 |
| Illinois. | 20, 406 | 22,389 | 21,931 | -1,983 | -9 | 458 | 2 |
| Indiana | 8, 589 | 9,019 | 8,546 | - 430 | - 5 | 473 | 6 |
| Iowa.. | 8,257 | 9,288 | 9,064 | -1,031 | -11 | 224 | 2 |
| Kansas. | 4,474 | 4,604 | 4,467 | - 130 | $-3$ | 137 | 3 |
| Kentucky | 4,307 | 5,580 | 5,405 | -1,273 | -23 | 175 | 3 |
| Louisiana. | 3,661 | 4,096 | 3,705 | - 435 | -11 | 391 | 11 |
| Maine. | 2,469 | 3,311 | 3,084 | - 842 | -25 | 227 | 7 |
| Maryland. | 3,498 | 4,250 | 4,039 | - 752 | -18 | 211 | 5 |
| Massachusetts | 12,622 | 13,799 | 13,273 | -1,177 | -9 | 526 | 4 |
| Michigan. | 9,021 | 9,993 | 9,823 | - 972 | -10 | 170 | 2 |
| Minnesota | 8,576 | 9,486 | 9,276 | - 910 | $-10$ | 210 | 2 |
| Mississippi | 1,132 | 1,811 | 1,653 | - 679 | -37 | 158 | 10 |
| Missouri. | 13,332 | 14,840 | 14,262 | -1,508 | $-10$ | 578 | 4 |
| Montana | 3,804 | 3,774 | 3,613 | 30 | 1 | 161 | 4 |
| Nebraska. | 4,464 | 4,684 | 4,561 | - 220 | $-5$ | 123 | 3 |
| Nevada.. | 440 | 1,051 | 939 | - 611 | -58 | 112 | 12 |
| New Hampshire | 1,275 | 1,177 | 1,052 | 98 | 8 | 125 | 12 |
| New Jersey.. | 8,807 | 10,112 | 9,777 | -1,305 | -13 | 335 | 3 |
| New Mexico | 965 | 1,103 | 979 | $-138$ | -13 | 124 | 13 |
| New York. | 47,535 | 46,144 | 44,632 | 1,391 | 3 | 1,512 | 3 |
| North Carolina | 4,212 | 5,155 | 5, 021 | - 943 | -18 | 134 | 3 |
| North Dakota | 2,752 | 3,124 | 2,769 | - 372 | -12 | 355 | 13 |
| Ohio. | 15, 815 | 17,615 | 17,660 | -1,800 | $-10$ | -45 | -1 |
| Oklahoma | 6,321 | 7,364 | 7,150 | -1,043 | -14 | 214 | 3 |
| Oregon. | 4,398 | 5,352 | 5,022 | - 954 | -18 | 330 | 7 |
| Pennsylvania. | 18,473 | 20,834 | 20,460 | -2,361 | -11 | 374 | 2 |
| Rhode Island.. | 1,617 | 2,271 | 2,133 | - 654 | -29 | 138 | 6 |
| South Carolina | 3,554 | 4,087 | 3,915 | - 533 | $-13$ | 172 | 4 |
| South Dakot | 2,202 | 2,588 | 2,442 | - 386 | $-15$ | 146 | 6 |
| Tennessee. | 4,186 | 4,714 | 4,670 | - 528 | -11 | 44 | 1 |
| Texas. | 8,198 | 9,039 | 8,693 | - 841 | -9 | 346 | 4 |
| Utah.... | 2,542 | 3,545 | 3,481 | -1,003 | -28 | 64 | 2 |
| Vermont | 736 | 936 | 905 | $-200$ | -21 | 31 | 3 |
| Virginia. | 5,099 | 6,012 | 5,950 | $-1,003$ | $-17$ | 62 | 1 |
| Washington | 9,287 | 9,043 | 9,908 | 244 | 3 | $-865$ | -9 |
| West Virginia | 3,519 | 4,559 | 4,381 | -1,040 | -23 | 178 | 4 |
| Wisconsin. | 10,961 | 11,923 | 11,635 | - 962 | -8 | 288 | 2 |
| Wyoming | 1,303 | 1,341 | 1,291 | - 38 | - 3 | 50 | 4 |
| Total. | 317,579 | 351,426 | 341, 253 | -33,847 | -10 | 10,173 | 3 |

1A minus sign (-) indicates decrease.

Corporation returns, net income reported for calendar years 1918, 1917, and 1916, by States and Territories.

| States and Territories. | Net income. |  |  | Increase. ${ }^{1}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | Amotint. | Per |
| Alabama | \$44,240, 690 | \$60, 430, 518 | \$45, 892,777 | ,189,828 | -27 | \$14,537,741 | 32 |
| Alaska. | 694,256 | 997, 554 | 744,903 | - 303, 298 | $-30$ | 252,651 | 34 |
| Arizona. | 11,712, 463 | 31, 808, 428 | 30,924,259 | - 20,095,965 | -63 | 884, 169 | 3 |
| Arkansas | 20, 279,541 | 23, 999,993 | 24,791,391 | 3,720,452 | -16 | - 791,398 | 3 |
| California. | 226, 771,653 | 322,260,909 | 279, 952, 569 | - 95,489,256 | $-30$ | 42,308, 340 | 15 |
| Colorado. | 74,209,860 | 96,761, 318 | 57,043,218 | - 22,551,458 | --23 | 39,718, 100 | 70 |
| Connectic | 162, 323,386 | 181,855,545 | 189, 211,399 | - 19,532,159 | -11 | - 7,355,854 | -4 |
| Delaware | 46,730,072 | 128,477, 428 | 136,270,898 | - 81,747,356 | -64 | - 7,793,470 | 6 |
| Dist. of Columbia | 15, 100, 500 | 34, 393,560 | 41,460,981 | - 19,293,060 | -56 | - 7,067,421 | -17 |
| Florida. | 14,073,439 | 18,677,504 | 17,670,823 | - 4,604,065 | -25 | 1,006,681 | 6 |
| Georgia | 72,142,676 | $73,150,726$ | 56, 508,639 | - 1,008,050 | - 1 | 16,642,087 | 29 |
| Hawaii | 24,023,809 | 38,002,867 | 45,704,636 | - 13,979,058 | -37 | - 7,701,769 | -17 |
| Idaho. | 7,305,194 | 14, 951, 419 | 10,817,234 | - 7,646,225 | $-51$ | 4,134,185 | 38 |
| Illinois | 759,325, 582 | 1,133,783,726 | 762,145,412 | - 374,458,144 | -33 | 371,638,314 | 49 |
| Indian | 114, 146, 476 | 138,322,867 | 101,751,368 | - 24,176,391 | -17 | 36,571, 499 | 36 |
| Iowa | 60,992,499 | 77,849,313 | 57,610,384 | - 16,856,814 | -22 | 20, 238,929 | 5 |
| Kansas | 81,794,544 | 121,396, 212 | 104,070, 570 | - 39,601,668 | -33 | 17,325,642 | 17 |
| Kentucky | 69, 821,552 | 82, 895, 744 | 66,519, 119 | - 13,074,192 | -16 | 16,376, 625 | 25 |
| Louisiana. | [77,167,621 | $88,178,618$ | 52,633,117 | - 31,010,997 | $-35$ | 35, 545,501 | 68 |
| Maine | 25,251,628 | $55,824,590$ | 38,312,774 | - 30,572,962 | $-5.5$ | 17,511,816 | 46 |
| Maryland. | 84, 761, 692 | 109,891,583 | 87, 284,003 | - 25,129,891 | -23 | 22,607,580 | 26 |
| Massachus | 614, 896,233 | 831,735, 324 | 467,503,662 | - 216,839,091 | $-26$ | 364, 231,662 | 8 |
| Michigan. | 338,729, 021 | 307, 749,892 | 375, 253, 744 | 30,979,129 | 10 | -6i7, 503,852 | -18 |
| Minnesota | 138,101,260 | 273,447, 667 | 205, 685, 329 | - 135,346, 407 | -49 | 6i, 762,338 | 33 |
| Mississipp | 11,244, 051 | 14,814, 159 | 11,382,856 | - 3,570,108 | -24 | 3, 431, 303 | 30 |
| Missouri. | 258, 919, 402 | 302,119, 274 | 222, 630,602 | - 43,199,872 | -14 | 79,488,672 | 36 |
| Montana. | 28, 821, 251 | 31,302, 66\% | 33,580, 309 | - 2,481,416 | -8 | - 2, 277,642 | -7 |
| Nebraska | 33,872,984 | 46, 189,285 | 35,742,854 | - 12,316,301 | -27 | 10,446,431 | 29 |
| Nevada. | 2,288, 227 | 3,805,024 | 3,778, 312 | - 1,516,797 | -40 | 26,712 | , |
| NewHampshire. | 42,223, 546 | 16, 319,046 | 14,861,724 | 25,904,500 | 159 | 1,457, 322 | 10 |
| New Jersey...... | 191,018,725 | 256, 292, 144 | 245,706,911 | 65,273, 419 | -25 | 10, 085,233 | 4 |
| New Mexico | 6,628, 744 | 14,592,888 | 15,138, 195 | 7,964,144 | -5.5 | - 545,307 | 4 |
| New York. | 2,153,317, 770 | 2, 201,115 746 | 2,274,661, 422 | - 47,797,976 | -2 | -73,545,676 | 3 |
| North Carolina. | 107,028, 177 | 91,608 121 | $60,882,803$ | 15,420,056 | 17 | 30,725,318 | 50 |
| North Dakota. | 9,900,561 | 9,795,608 | 10,664,421 | 104,953 | 1 | - 868,813 | 8 |
| Ohio. | (643, 186, 133 | 936,483, 205 | 630,144,978 | - 293,297.072 | -31 | 306,338, 227 | 49 |
| Oklabom | 37,626,312 | 76,978,232 | 112,338,867 | - 39,351,920 | -51 | $-35,360,635$ | -31 |
| Oregon. | 34,694, 323 | 34,385, 889 | 18,732,510 | 308,434 | 1 | 15,153, 379 | 84 |
| Pennsylvania | 913,262, 739 | 1,476,497, 279 | 1, 122,447,066 | - 513,234,540 | $-35$ | 354,050, 213 | 32 |
| Rhode Island. | 78,399,455 | 76,653,837 | 71,874,276 | 1,745,618 | 2 | 4,759,5\%1 | 7 |
| South Carolina. | 58,292,576 | 54,561,634 | 23,512,698 | 3,730,942 |  | 31,048, 936 | 132 |
| Sonth Dakota | 9,704,447 | 10,856,357 | 7,924,094 | - 1,151,910 | -11 | 2,932, 2673 | 37 |
| Tennessee | 53,465,096 | 68,770,977 | 48,737,212 | - 15,305,881 | -22 | 20,033,765 | 41 |
| Texas | 124,123, 481 | 208,191,837 | 123,581,835 | - 84,068,356 | -40 | 84,610,002 | 18 |
| Utah | 19, 170, 23,7 | 49,028,217 | 57,600, 820 | - 29,857,980 | -61 | - 8,572,603 | -15 |
| Vermont | 9,251,162 | 12,630, 109 | 9,201,351 | - 3,378,947 | $-27$ | 3,428,758 | 37 |
| Virginia | 107,670,674 | 136,977, 815 | 93, 482,931 | - 29,307,141 | -21 | 43, 494,884 | 47 |
| Washington. | 70,751,208 | 84,300,592 | 53, 468, 785 | - 13,549,384 | $-16$ | 30, 831, 807 | 58 |
| West Virginia | 76,642,276 | 109,543,951 | 66, 409, 707 | - 32,901,675 | -30 | 43, 134, 244 | 15 |
| Wisconsin | 158,550,172 | $149,917,972$ | $132,762,577$ | 8,632, 200 | 6 | 17,155,395 | 13 |
| Wyoming | 6,861, 873 | 9,785,041 | 8,895,659 | - 2,923,168 | -30 | 889,382 | 10 |
| Total. | 8,361,511,249 | 10,730,360, 211 | 8,765,908,984 | -2,368, 848,962 | -22 | 1,964,451, 227 | 22 |

${ }^{1}$ a minus sign ( - ) indicates decrease.

Corporation returns, tax yield for calendar years 1918, 1917, and 1916, by States and Territories.

| States and Territories. | Tax. |  |  | Increase. ${ }^{\text {. }}$ |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1917-18 |  | 1916-17 |  |
|  |  |  |  | Amount. | Per cent. | A mount. | Per cent. |
| Alabama | \$14,880,689 | \$15,174,347 | \$912,402 | - \$293,658 | $-2$ | \$14,261,945 | 1,563 |
| Alaska. | 202,818 | 249, 860 | 14,636 | - 47,042 | -19 | -235,224 | 1,607 |
| Arizona. | 3,913,183 | 6, 598, 863 | 619,181 | - 2,685,680 | -41 | 5,979,682 | 966 |
| Arkansas | 5,747,375 | 3,962,299 | 487,130 | 1,785, 076 | 45 | 3,475, 1 C 9 | 713 |
| California | 71,857,906 | 58,384, 268 | 5,458,102 | 13,473,638 | 23 | $52,926,1 \subset 6$ | 970 |
| Colorado. | 28,033, 824 | 14,656, 097 | 1,115, 854 | 13,377, 727 | 91 | 13,540,243 | 1,213 |
| Connectic | 65,472,179 | 44,742,693 | 3,713,384 | 20,729,486 | 46 | 41,029,309 | 1,105 |
| Delaware | 19,937,765 | 29,154,615 | 2,894,425 | $-9,216,850$ | -32 | 26,260, 190 | 907 |
| District of Columb | 4,792,854 | 4,117,157 | 778,274 | 675,697 | 16 | 3,338,883 | 429 |
| Florida. | 3,005,475 | 2,401,069 | 351,040 | 604,406 | 25 | 2,050,029 | 584 |
| Georgia | 28,978,044 | 12,312,967 | 1,082, 190 | 16,665,077 | 135 | 11,230,777 | 1,038 |
| Hawaii | 8,014,383 | 11,381,001 | 889,751 | $-3,366,618$ | -30 | 10,491,250 | 1,179 |
| Idaho. | 1, 833,894 | 2,497,452 | 212,526 | - 663,558 | -27 | 2,284,926 | 1,075 |
| Illinois | 278,662, 236 | 219,018,819 | 15,014, 845 | 59,643,417 | 27 | 204,003,974 | 1,359 |
| Indian | 40,491, 541 | 28,179, 169 | 2,001,337 | 12,312, 372 | 44 | 26,177,832 | 1,308 |
| Io | 16,100,592 | 12,517,328 | 1,113,903 | 3,583, 264 | 29 | 11,403,425 | 1,024 |
| Kansas | 19,619, 483 | 19,611,875 | 2,073,911 | 7,608 | 1 | 17,537,964 | 846 |
| Kentucky | 23, 978,936 | 17,390,723 | 1,303,454 | 6,588,213 | 38 | 16,087,269 | 1,234 |
| Louisiana | 18,300, 881 | 17,557,639 | 1,047,775 | 743,242 | 4 | 16,509,864 | 1,576 |
| Maine. | 7,997, 729 | 8,082, 526 | 744,773 | - 84,797 | $-1$ | 7,337, 753 | 983 |
| Maryland | 30, 116, 417 | 18,699, 793 | 1,658,036 | 11,416,624 | 61 | 17,041,757 | 1,028 |
| Massachuse | 24, 088.286 | 137, 224, 705 | 8,927, 594 | 136,863, 581 | 99 | 128,297,111 | 1,437 |
| Michigan. | 143,175, 293 | 60,968,508 | 7,362,945 | 82, 206,785 | 135 | 53,605,563 | 728 |
| Minnesota | 35,545,623 | 48, 898, 270 | 4,053,243 | -13,352,647 | -27 | 44,845,027 | 1,103 |
| Mississipp | 3,180, 341 | 1,927,457 | 222, 380 | 1,252, 884 | 65 | 1,705, 077 | 767 |
| Missouri | 103,399, 779 | 57,452,011 | 4,347,717 | 45,947, 768 | 80 | 53,104,294 | 1,221 |
| Montana | 5,463, 830 | 3,891, 316 | 663,332 | 1,572,514 | 40 | 3,227,984 | 487 |
| Nebrask | 8,259,550 | 6,728, 556 | 701, 490 | 1,530,994 | 23 | 6,027, 066 | 859 |
| Nevada. | 438,975 | 431,467 | 75,148 | 7,508 | 2 | 356, 319 | 474 |
| New IIamp | 17,636, 174 | 3,181,312 | 285,939 | 14, 454, 862 | 454 | 2, 895, 373 | 1,013 |
| New Jersey | 59,670, 460 | 47,280,689 | 4,819,514 | 12,389,771 | 26 | 42,461,175 | 881 |
| New Mexico | 1,277,469 | 3,204,692 | 303,499 | - 1,927,223 | -60 | 2,901, 193 | 956 |
| New York | 807, 306, 499 | 394,470,651 | 44,464,771 | 412, 835, 848 | 105 | 350,005, 880 | 787 |
| North Carol | 50, 678,099 | 20,353,098 | 1,200,185 | 30,325,001 | 149 | 19,152,913 | 1,596 |
| North Da | 1,485,977 | 2,144, 686 | 207,064 | - 658,709 | -31 | 1,937,622 | 1936 |
| Ohio. | 267, 344,555 | 248, 117, 703 | 12,364, 799 | 49,226, 8.52 | 23 | 205,752,904 | 1,664 |
| Oklahoma | 10, 324, 532 | 14, 476, 725 | 2, 196, 340 | - 4,152,193 | -29 | 12,280, 385 | 559 |
| Oregon. | 12,277,923 | 6,331, 770 | 357,644 | 5,946, 153 | 94 | $5,974,126$ | 1,670 |
| Pennsylvania | 385,262,742 | 387,895,679 | 22,276,545 | - 2,632,937 | -1 | 365,619,134 | 1,641 |
| Rhode Island | 35, 882,763 | 17,236, 710 | 1,395, 766 | 18,646,0.3 | 108 | 15,840, 944 | 1,135 |
| South Carolina | 26, 302, 736 | 9,069,122 | 445, 222 | 17,233,614 | 190 | 8,623, 900 | 1,937 |
| South Dakot | 2,001, 261 | 1,780,969 | 155,845 | -220, 292 | 12 | 1,625, 124 | 1,043 |
| Tenness | 19, 108, 846 | 12,841,971 | 949,638 | 6,266,875 | 49 | 11, 892,333 | 1,252 |
| Texas | 34, 459,589 | 36,004, 391 | 2,352, 057 | - 1,544, 802 | $-4$ | 33, 652,334 | 1,431 |
| Utah. | 6,147,459 | 7,349,631 | 1,145, 035 | - 1,202,172 | -16 | 6,204,596 | 542 |
| Vermont | 3, 564,707 | 2, 200, 582 | 180,639 | 1,364,125 | 62 | 2,019,943 | 1,118 |
| Virginia | 31,014,980 | 18,948,380 | 1,709, 418 | 12,066,600 | 64 | 17,238,982 | 1,008 |
| Washington | 23, 869, 313 | 14,143,322 | 1,054,032 | 9,725, 991 | 69 | 13, 089, 290 | 1,242 |
| West Virgini | 34,955,959 | 28,631,705 | 1,314,023 | 6,324, 254 | 22 | 27,317,682 | 2,079 |
| Wisconsin | 60, 827,480 | 30,893,450 | 2,615,579 | 29, 934,030 | 97 | 28,277, 871 | 1,081 |
| Wyoming | 1,875,018 | 1,675,681 | 170,818 | 199,337 | 12 | 1,504, 863 | 881 |
| Total. | 3,158,764,422 | 2,142,445, 769 | 171,805,150 | 1,016,318, 653 | 47 | 1,970,640,619 | 1,147 |

${ }^{1}$ A minus sign ( - ) indicates decrease.

## SUMMARY OF INCOME AND TAX REPORTED BY YEARS.

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

Number of personal returns, calendar years 1914-1918, by income classes.

| Income classes. | 1914 | 1915 | 1916 | 1917 | 1918 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. |  |  |  | 1,640,758 | 1,516,938 |
| \$2,000 to \$3,000. |  |  |  | 838,707 | 1,496,878 |
| \$3,000 to $\$ 4,000$. | 82, 754 | 69,045 | 85, 122 | 374,958 | 610,095 |
| \$4,000 to $\$ 5,000$ | 66,525 | 58,949 | 72,027 | 185, 805 | 322, 241 |
| \$5,000 to \$10,000. | 127,448 | 120,402 | 150,553 | 270, 666 | 319,356 |
| \$10,000 to \$15,000. | 34, 141 | 34, 102 | 45,309 | 65,800 | 69, 992 |
| \$15,000 to \$20,000. | 15,790 | 16,475 | 22,618 | 29, 896 | 30,227 |
| \$20,000 to \$25,000. | 8,672 | 9,707 | 12,953 | 16,806 | 16,350 |
| \$25,000 to \$30,000. | 5,483 | 6,196 | 8,055 | 10, 571 | 10,206 |
| \$30,000 to $\$ 40,000$ | 6,008 | 7,005 | 10,068 | 12,733 | 11,887 |
| \$40,000 to \$50,000. | 3,185 | 4,100 | 5,811 | 7,087 | 6,449 |
| \$ $\$ 00,000$ to $\$ 100,000$. | 5,161 | 6,847 | 10,452 | 12,439 | 9,996 |
| \$100,000 to \$150,000. | 1,189 | 1,793 | 2,900 | 3,302 | 2,358 |
| \$150,000 to $\$ 200,000$ | 406 | 724 | 1,284 | 1,302 | 866 |
| \$200,000 to \$250,000. | 233 | 386 | 726 | 703 | 401 |
| \$250,000 to $\$ 300,000$. | 130 | 216 | 427 | 342 | 247 |
| \$300,000 to \$400,000. | 147 | 254 | 469 | 380 | 260 |
| \$400,000 to \$500,000. | 69 | 122 | 245 | 179 | 122 |
| \$500,000 to \$1,000,000 | 114 | 209 | 376 | 315 | 178 |
| \$1,000,000 and over. | 60 | 120 | 206 | 141 | 67 |
| Total. | 357,515 | 336,652 | 429, 401 | 3,472,890 | 4,425,114 |
| Married women making separate returns from husbands. |  |  | 17,635 |  |  |
| Total number of returns filed. | 357,515 | 336,652 | 437,036 | 3,472,890 | 4,425,114 |

${ }^{1}$ The net income reported on separate returns made by husband and wife in 1916 are combined and included as one roturn in the figures for the several classes. In all other years the returns of married women filed separately are included in their individual income classes independent of husbands' income.

NoTE.-The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.
Returns of net income by years.
PERSONAL.

| Year. | Number of returns. | Net income. | Increase from year to year. |
| :---: | :---: | :---: | :---: |
| 1913. | 1357,598 | 2 \$3,900,000,000 |  |
| 1914 | ${ }^{1} 357,515$ | 4,000,000,000 | \$100,000,000 |
| 1915 | ${ }^{1} 336,652$ | 4,600,000,000 | 600,000,000 |
| 1916 | $1.437,036$ | 6,300,000,000 | 1,700,000,000 |
| 1917. | 33,472, 890 | 13,700,000,000 | 7,400,000,000 |
| 1918 | ${ }^{3} 4,425,114$ | 16,000,000,000 | 2,300,000,000 |

CORPORATION.

| rear. |
| :--- | ---: | ---: | ---: | ---: | ---: |

1 Returns reporting net income of $\$ 3,000$ and over.
${ }^{2}$ Determined on the basis of the number of returns filed and the average net income in each class.
3 Returns reporting net income of $\$ 1,000$ and over.
${ }^{4}$ Returns showing net income in excess of $\$ 5,000$ exemption.
5 Decrease.
61915 contains approximately 30,000 returus showing no net income which properly belong and should beincluded in 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

Income tax yield by years.


[^4]On the pages immediately following will be found the basic tables to which the foregoing text tables refer.

Respectfully,

> Paul F. Myers, Acting Commissioner of Internal Revenue.

Approved: December 28, 1920,
D. F. Houston,

Secretary of the Treasury.

## BASIC TABLES

Personal Returms

TABLE 1.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY STATES, FOR THE UNITED STATES; showing for each
[Income roturned for the calendar year ended Dec. 31, 1918.]

| States and Territories. | Returns. |  | Net income. |  | Exemptions from normal tax. |  | Net income subject to normal tax. | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number. | Per cent of total. | Amount. | Per cent of total. | Personal exemption. | Dividends. |  |  |  | Amount. | Per cent of total. |
| Alabama. | 38,983 | 0.88 | \$121, 250, 953 | 0.76 | \$75, 831,572 | 88,366, 727 | \$37, 052, 654 | \$3, 152, 101 | \$1,279,162 | \$4,431,563 | 0.39 |
| Alaska. | 7,606 | . 17 | 15, 434,987 | .10 | 11, 104, 429 | 279,529 | 4,051,029 | 290, 114 | 26,745 | , 316,859 | . 03 |
| Arizona. | 13, 701 | . 31 | 41,579,450 | . 26 | 24, 956,523 | 4, 424,164 | 12,198,763 | 972,746 | 751,370 | 1,724,116 | . 15 |
| Arkansas | 20,612 | .$^{\frac{1}{i}}$ | $76,354,037$ $701,850,380$ | . 48 | 41,110, 120 | 6, ${ }^{681,478}$ | 28,962,439 | 2,375,015 | 894,462 | 3,269,477 | 29 |
| Colorado | -54,160 | 4.61 1.22 | 159,487, 951 | 1.00 | 103,774, 333 | 17,322,582 | 38, 391,036 | 19,320,978 | 2,523,947 | 5, 844,925 | 3. 20 |
| Connecticut | 86,489 | 1.95 | 295,617, 840 | 1.86 | 146,045, 636 | 68,926,804 | 80, 645,400 | 6,613,099 | 11,077,244 | 17,690,343 | .52 1.57 |
| Delaware. | 10,239 | . 23 | 48,358,031 | . 30 | 18,072, 977 | 17,997,014 | 12,288,040 | 1, 103, 061 | 6,055,461 | 7,158, 522 | . 63 |
| District of Columb | 43,776 | . 99 | 138,966,315 | . 87 | 72, 194,698 | 18,675, 391 | 48,096, 226 | 4,321, 858 | 4,347, 242 | 8,669, 100 | . 7 |
| Florida. | 19,102 | . 43 | 63, 681, 401 | . 40 | 36,902, 935 | 7,470,909 | 19,307, 557 | 1,656,864 | 710,599 | 2,367, 463 | . 21 |
| Georgia | 39,073 | . 88 | 148,366, 439 | . 93 | 75, 703, 159 | 18, 117, 722 | 54,545,558 | 4,405,964 | 2,671,220 | 7,077, 184 | . 63 |
| Hawaii | 4,242 | . 10 | 20,054, 940 | . 13 | 7,546, 701 | 7,417,412 | 5,090, 827 | 496,928 | 1,360,424 | 1,857,352 | . 17 |
| Idaho. | 19,249 | . 44 | 55, 954, 296 | . 35 | 37, 454, 115 | 2,336,064 | 16,164, 117 | 1,267,581 | 225,937 | 1,493,518 | 13 |
| Illinois. | 366,918 | 8.29 | 1,256, 309,485 | 7.89 | $653,539,973$ | 176,372,085 | 426,397,427 | 38,309, 875 | 46, 250, 767 | 84,560,642 | 7.50 |
| Indiana | 104, 581 | 2.36 | 325, 549, 440 | 2.04 | 201,039,962 | 30,019,683 | 94,489,795 | 7,767,008 | 3,689, 890 | 11,456, 898 | 1.02 |
| Iowa. | 118, 933 | 2.69 | 450,267, 585 | 2.83 | 239, 237, 553 | 23,954, 206 | 187,075, 820 | 13, 305, 452 | 2, 622, 706 | 15,928, 158 | 1.41 |
| Kansas | 64, 794 | 1.46 | 218,524, 054 | 1.37 | 128,903, 651 | 11, 773, 012 | 77, 847, 391 | 6,174, 449 | 1, 705, 795 | 7,880, 244 | . 70 |
| Kentucky | 47,098 | 1.06 | 166, 350, 127 | 1.04 | 88, 425, 138 | 22, 690, 108 | 55, 234, 881 | 4,654, 400 | 3,264, 560 | 7,918, 960 | . 70 |
| Louisiana. | 33,432 | . 76 | 137,261, 983 | . 86 | 65, 216,989 | 19, 799, 550 | $52,245,444$ | 5,102,008 | 4, 251, 510 | 9,353,518 | . 83 |
| Maine. | 25, 104 | . 57 | 84,033,212 | . 53 | 45,775,008 | 14,084, 625 | 24, 173,579 | 2,192, 835 | 2,070, 168 | 4,263,003 | . 38 |
| Maryland. | 87,085 | 1.97 | 303, 421,092 | 1.91 | 155, 570,711 | 35,756,999 | 112,093, 382 | 10,242, 203 | 10, 173,034 | $20,415,237$ | 1.81 |
| Massachuset | 209, 786 | 4.74 | 868,460, 461 | 5.46 | 366.147, 704 | 195, 724, 305 | 306,588,452 | 29,003, 666 | 52, 303,674 | 81, 307, 340 | 7.21 |
| Michigan. | 135, 349 | 3.06 | $415,313,164$ | 2.61 | 247, 807, 212 | 68,545, 000 | 98,960, 952 | 8,952,289 | 13,384,096 | 22, 336, 385 | 1.98 |
| Minnesota | 84,515 | 1.91 | 291,074, 629 | 1.83 | 163,036, 665 | 41, 720, 804 | 86, 317, 160 | 7,186, 293 | 8,076,467 | 15,262,760 | 1.35 |
| Mississipp | 19,949 | . 45 | $70,323,185$ | . 44 | -38,033, 345 | 4,174,648 | 28, 115, 192 | 2,548,620 | 994, 229 | 3,542, 849 | . 31 |
| Missouri.. | 110, 890 | 2.50 | 409,013, 021 | 2.57 | 209,967,670 | 64, 655, 565 | 134,389, 786 | 11,268, 662 | 9,448, 030 | 20,716,692 | 1.84 |
| Montana | 34,464. | . 78 | 90,091, 830 | . 57 | 59,651, 310 | 6,726,190 | 23, 714, 330 | 1,902, 532 | 1, 110,370 | 3,012,902 | . 27 |
| Nebraska | 96,049 | 2.17 | 306,053,565 | 1.92 | 198,727, 711 | 13,071, 556 | 94, 254, 298 | 7,570, 808 | 1,802,774 | 9,373,582 | . 83 |
| Nevada. | 7,097 | . 16 | 17,826, 669 | . 11 | 12,028,544 | 587,655 | 5, 210, 470 | 381,085 | 31, 257 | 412,342 | . 04 |
| New Hampshire | 17,317 | . 39 | 56, 889, 284 | . 36 | 30,570, 209 | 11,378, 561 | 14,940,514 | 1,413,446 | 1,414,278 | 2, 827, 724 | . 25 |
| New Jersey. | 185, 706 | 4.20 | $653,112,589$ | 4.10 | 337,450, 646 | 95,077, 089 | 220,584, 854 | 19,340, 526 | 23, 769,122 | 43, 109,648 | 3.82 |
| New Mexico | 13,084 | . 30 | 36,591,416 | . 23 | 25,009, 884 | 2, 430, 420 | 9, 151,112 | 707,483 | 282,342 | -989,825 | . 09 |
| New York. | 559,753 | 12.65 | 2,719, 713, 784 | 17.08 | 970,481,990 | 631, 719,308 | 1, 117,512,486 | 107,625,964 | 246, 637,453 | 354, 263,417 | 31.41 |
| North Carolina | 21, 738 | . 49 | 89, 748, 811 | . 56 | 45,397, 662 | 17, 248, 711 | 27, 102, 438 | 2,455, 895 | 3,119, 106 | 5, 575, 001 | . 49 |
| North Dakota | 29,120 | . 66 | 89, 586, 415 | . 56 | 60, 893,746 | 4,649, 194 | 24,043,475 | 1,946,380 | 273, 574 | 2,219,954 | . 20 |
| Ohio. | 306,918 | 6.94 | 993, 314, 432 | 6.24 | 562,664,128 | 158,058, 597 | 272,591, 707 | 23, 835, 749 | 31, 334, 503 | 55, 170, 252 | 4.89 |


[Income returned for the calendar year ended Dec. 31, 1918.]

| Income classes. | Number 01 returns. | Net income. | Personal exemption. | Dividends. |  |  | Normal tax. | Surtax. | Total tax. | Average amount of tax per individual. | Average rate of tax, per cent. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | 1913-1917. | 1918. | Total. |  |  |  |  |  |
| \$ $\$ 1,000$ to $\$ 2,0001$ | 484, 471 | \$737, 201, 503 | \$978, 534, 875 | \$226 | \$31,326,795 | \$31,327, 021 |  |  |  | \$17.46 | 1.19 |
| \$1,000 to \$2,000. | 1,032,467 | 1,495, 153, 074 | 1, 049, 036,154 | 22,555 | 14, 5288,166 | 14, 550, 721 | \$26, 481, 602 |  | \$26, 481, 602 | \$17.46 | 1.19 |
| \$2,000 to \$3,000 | 511, 084 | 1, 160, 688,922 | 1, 262, 438, 081 |  | 49, 085, 852 | 49, 085, 852 |  |  |  | 23.66 | . 98 |
| \$2,000 to \$3,000. | 985,794 26,739 | $2,466,135,911$ $89,914,225$ | $1,849,356,359$ $65,095,451$ | 96,716 | 38, 438, 396 | 38, 5335,112 | 35, 415, 344 |  | 35, 415, 344 | 23.6 |  |
| \$3,000 to $\$ 4,000$. | 583,356 | 2,006, 731, 196 | 1,230,090, 669 | 128,341 | 61,115,287 | 61, 243, 628 | 43, 615, 203 |  | 43, 615, 203 | 71. 49 | 2.08 |
| \$4,000 to \$5,000 1 | 9, 957 | 44, 058, 115 | 19,175, 700 |  | 30, 647, 845 | 30, 647, 845 |  |  |  | 122.00 | 2.73 |
| \$4,000 to \$5,000. | 312, 284 | 1, 394, 514, 871 | 667,962, 157 | 258,600 | $73,255,825$ | 73, 514, 425 | 39,313, 517 |  | 39, 313,517 | 122.00 | 2.73 |
| \$5,000 to \$6,000. | 126,554 | 692,787, 058 | 267, 555,376 | 1,345, 453 | 77, 332, 458 | 78, 677, 911 | 22, 038,650 | \$534, 071 | 22,572, 721 | 178.36 | 3.26 |
| \$ $\$ 7,000$ to $\$ 7,000$ | 79,152 | 511,906, 548 | 166,370, 339 | 1,567, 280 | 73, 824, 567 | 75, 391, 847 | 18,030, 829 | 1,404,371 | 19, 435, 200 | 245.54 | 3. 80 |
| \$7,000 to \$8,000. | 51,381 35,117 | $384,799,049$ $298,141,372$ | $106,180,279$ $71,233,490$ | $1,885,555$ <br> $1,799,640$ | $59,689,936$ $53,485,817$ | $61,575,491$ $55,285,457$ | $15,840,052$ $13,407,616$ | $1,957,096$ $3,202,107$ | $17,797,148$ $16,609,723$ | 346.38 472.98 | 4. 53 |
| \$9,000 to $\$ 10,000$ | 27, 152 | 258,055,989 | 54, 743, 669 | 3,953, 755 | 51,546,719 | 55, 500, 474 | 13, 113, 352 | 3, 329,819 | 16,643, 171 | 612.96 | 6. 45 |
| \$10,000 to \$11,000 | 20, 414 | 214,690, 308 | 40, 647,888 | 2,091, 834 | 49, 250, 061 | 51,341, 895 | 10, 878,009 | 2, 610,059 | 13, 488,068 | 660.73 | 6.28 |
| \$11,000 to \$12,000 | 16,371 | 188, 661,249 | 32, 321, 835 | 1,964, 864 | 44, 188, 741 | 46, 153, 605 | 10, 166, 815 | 2,778,912 | 12,945, 727 | 790.77 | 6.86 |
| \$12,000 to \$13,000 | 13,202 | 165, 180, 632 | 25, 819,680 | 1,955,550 | 40,263, 997 | 42,219, 547 | 9, 113, 213 | 2,813, 835 | 11,927, 048 | 903.42 | 7.22 |
| \$13,000 to \$14,000 | 10, 882 | 147,077, 711 | 21,638,947 | 2, 167,937 | 37,652,526 | 39, 820,463 | 8,276, 955 | 2,796,195 | 11,073, 150 | 1,017.57 | 7.53 |
| \$14,000 to \$15,000 | 9,123 | 132, 627,910 | 17,997,996 | 1,722, 486 | 36, 454,528 | 38,177,014 | 7,554,762 | 2,966, 861 | 10,521, 623 | 1, 153.31 | 7.93 |
| \$15,000 to \$20,000. | 30,227 | 522,089, 846 | 58, 899,098 | 8,595, 154 | 152, 635,943 | 161, 231, 097 | 30,362, 255 | 15, 005, 314 | 45,367, 569 | 1,500.90 | 8.69 |
| \$20,000 to \$25,000. | 16,350 | 366,220, 394 | 31, 360,693 | 7,168,001 | 121, 149, 692 | 128,317, 693 | 21, 788, 573 | 15, 336,921 | 37, 125, 494 | 2, 270.67 | 10.14 |
| \$25,000 to \$30,000 | 10, 206 | 279,226, 359 | 19, 339, 971 | 7,217,185 | 100, 198, 704 | 107, 415, 889 | 17, 138,905 | 14,689, 826 | 31, 828, 731 | 3,118.63 | 11. 40 |
| \$30,000 to \$40,000. | 11,887 | 410,534, 915 | 22, 749, 293 | 9, 777, 117 | 156, 298, 801 | 166, 075,918 | 24, 618,654 | 29, 033, 675 | 53, 652, 329 | 4,513. 53 | 13.07 |
| \$40,000 to \$50,000. | 6,449 | 288, 281,436 | 12, 345, 328 | 7, 610,952 | 119,701, 353 | 127,312,305 | 17, 488, 684 | 27, 270, 904 |  | 6,940.55 | 15.53 |
| \$50,000 to \$60,000. | 3,720 | 203,716,837 | 6, 845,343 | $5,103,164$ | 89, 274, 625 | 94, 377,789 | 12,206, 613 | 24, 431,922 | 36, 638, 535 | 9,849.07 | 17.98 |
| \$60,000 to \$70,000. | 2,441 | 158, 164, 951 | 4,4.61,258 | 4,230,325 | 68,391,061 | 72,621, 386 | 9,641, 399 | 22, 674, 963 | 32, 316, 362 | 13,238.98 | 20.43 |
| \$70,000 to \$80,000. | 1,691 | 126, 460, 637 | 3,072, 269 | 3,046, 898 | 56, 115, 932 | 59, 162, 830 | 7, 632, 792 | 21, 124, 647 | 28, 757, 439 | 17,006. 17 | 22.74 |
| \$80,000 to $\$ 90,000$ | 1,210 | 102, 947, 144 | 2, 158, 380 | 2,949, 767 | 48, 333, 960 | 51, 283, 727 | 5,945, 241 | 19, 807, 407 | 25,752, 648 | 21, 283.18 | 25.01 |
| \$90,000 to \$100,000 | 934 | 88,431, 168 | 1, 689, 182 | 2,587,774 | 44,527, 189 | 47, 114, 963 | 4, 842, 636 | 19, 121, 035 | 23, 963,671 | 25,657.04 | 27.10 |
| \$100,000 to $\$ 150,000$ | 2,358 | 284, 106, 740 | 4, 154, 160 | $8,377,175$ | 133,700, 428 | 142, 077,603 | 16,566, 726 | 79, 113, 338 | $95,680,064$ | 40,576. 79 | 33. 68 |
| \$150,000 to \$200,000. | 866 | 148,743, 575 | 1,439,336 | 3,969,222 | 77, 125, 043 | 81,094,265 | 8,195, 209 | 52, 293, 166 | 60,488, 375 | 69,848. 01 | 40.66 |
| \$200,000 to \$250,000 | 401 | 89, 325, 520 | 699,100 | 2, 861,793 | 44, 384, 734 | 47,246, 527 | 5,149, 498 | 37, 276, 298 | 42, 425, 796 | 105, 799.99 | 47. 50 |
| \$250,000 to $\$ 300,000$. | 247 | 66, 955, 722 | 405, 199 | 926,391 | 33, 306,318 | 34,232, 709 | 3,953, 591 | 29, 288, 154 | 33, 241, 745 | 134, 581.96 | 49. 65 |
| \$300,000 to $\$ 400,000$ | 260 | 90, 420, 665 | 428, 752 | 925, 171 | 45,914,203 | 46, 839,374 | 5,551, 848 | 42,999, 044 | 48, 550,892 | 186, 734.20 | 53.69 |
| \$400,000 to \$500,000 | 122 | 54, 124, 763 | 187, 780 | 1,126,201 | 28,651,429 | 29,777, 630 | 3,058, 054 | 27, 555,901 | 30,613,955 | 250,934. 06 | 56.56 |
| \$500,000 to \$750,000 | 132 | 80, 377, 939 | 196,966 | 577, 593 | 50,250, 503 | 50, 828, 096 | 3,787, 054 | 43, 601, 232 | 47,388, 286 | 359,002. 17 | 58.96 |
| \$750,000 to \$1,000,000 | 46 | 38, 697, 609 | 62,837 | 1,037, 625 | 27,398,097 | 28, 435, 722 | 1,326,514 | 21, 119, 348 | 22, 445, 862 | 487,953.52 | 58. 00 |
| \$1,500,000 to \$2,000,000 | 16 | 25, 878, 507 | 16,400 | 10,400 | 17,330, 933 | 17,341,333 | 1,373, 3 ¢ 9 | 16, 410, 192 | 17, 783, 991 | 1,111,474,44 | 66.16 |


| \$2,000,000 to 33,000,000. | 11 | 26, 777,977 | 11, 400 |  | 24, 161,027 | 24, 464, 027 | 569,930 | 16,677,313 | 17,247,243 | 1,567,931.18 | 64. 41 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$3,000,000 to \$4,000,000 | 4 | 11,130,796 | 3,400 | 8,849 | 13, 232, 943 | 13, 241, 792 | 200, 490 | 8,918,879 | 9, 119,369 | 2, 279, 842.25 | 64.54 |
| \$4,000,000 to \$5,000,000. | 2 |  |  |  |  | ${ }^{2}{ }^{2}$ |  | ${ }^{(2)}$ |  |  |  |
| \$5,000,000 and over. | 1 | (2) | (2) | ${ }^{2}$ 2 | (2) | (2) | (2) | (2) | (2) | (2) | (2) |
| Classes, grouped ${ }^{2}$.. |  | 30, 456, 524 | 1,000 | 11, 800 | 31,915,684 | 31,927,484 | 3,200 | 19,663, 713 | 19,666,913 | 6,555, 637.67 | 64.57 |
| Total | 4,425,114 | 15,924, 639, 355 | 8,096,767,023 | 99, 161,374 | 2,369,547,870 | 2,468,749,244 | 476,432, 808 | 651,289,027 | 1, 127,721,835 | 254.85 | 7.08 |

[^5][^6]TABLE 3.-PERSONAL RETURNS-SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES.
[Income returned for the calendar year ended Dec. 31, 1918.]


TABLE 3.-PERSONAL RETURNS—SIMPLE AND CUMULATIVE DIS.-
TRIBUTION BY INCOME CLASSES—GORtinued.

| Income classes. | Net income. |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution. |  | Cumulative distribution. |  | Cumulative percentages. |  |
|  | Amount in each class. | Per cent of total. | Over the class below. | Under the class above. | Over the class below. | Under the class above. |
| \$60,000 to \$70,000. | \$158, 164,951 | \$0. 99 | \$1,466, 243,325 | \$14,616,560,981 | 9.21 | 91. 78 |
| \$70,000 to \$80,000. | 126, 460, 667 | . 79 | 1, 308,078, 374 | 14,743,021,618 | 8.22 | 92.57 |
| \$80,000 to \$90,000 | 102, 947, 14 | . 65 | 1, 181,617,737 | 14, 845, 968, 762 | 7. 43 | 43. 22 |
| \$90,000 to \$100,000 | 88, 431, 168 | . 56 | 1, 078,670, 593 | 14,934, 399,930 | 6.78 | 93.78 |
| \$100,000 to \$150,000. | 284, 106, 740 | 1.78 | 990, 239, 425 | 15,218, 506, 670 | 6.22 | 95. 56 |
| \$150,000 to \$209,000 | 148,743,573 | . 93 | 706, 132, 685 | 15, 367, 250, 245 | 4. 44 | 96.49 |
| \$200,000 to \$250,000 | 89, 325, 329 | . 57 | 557,389, 110 | 15, 456, 575, 765 | 3.51 | 97.06 |
| \$250,000 to $\$ 300,000$ | $66,955,722$ | . 42 | 468,063,590 | 15, $523,531,487$ | 2.94 | 97.48 |
| \$300,000 to \$400,000 | 90, 420, 866 | . 58 | 401, 107, 868 | 15, 613, 952, 152 | 2.52 | 98.06 |
| \$400,000 to \$500,000 | 54, 12t, 763 | . 34 | 310,687, 203 | $15,668,076,915$ | 1. 94 | 98.40 |
| \$500,000 to \$750,000. | 80, 377,939 | . 50 | 256,562,440 | 15, 748, 454,854 | 1. 60 | 98.90 |
| \$750,000 to \$1,000,000 | 38, 697, 609 | . 24 | 176, 184, 501 | 15, $787,152,463$ | 1. 10 | 99. 14 |
| \$1,000,000 to \$1,500,600 | 33, 213,088 | .25 | 137, 486,892 | 15, $826,395,551$ | .86 .61 | 99. 39 |
| \$1,500,000 to \$2,000,000. | 26, 878, 2677 | .17 | 98,243,804 | $15,853,274,058$ $15,880,052,035$ | .61 .44 | 99.56 |
| \$2,000,000 to $\$ 3,000,000$. | $26,777,977$ $1.150,790$ | . 16 | $71,365,297$ $44,587,320$ | $15,880,052,085$ $15,894,182,831$ | . 28 | 99.72 99.81 |
| \$3,000,000 to $\$ 1,000,000$. | 1.t, 130, 796 | . 09 | 44,587,320 | 15, 894, 182, 831 | . 28 | 99.81 |
| \$ $\$, 9,000,000$ to $\$ 5,000,000$. | (i) |  |  |  |  |  |
| Classesgronped ${ }^{1}$. ${ }^{\text {. }}$ | 30, 456, 52. | . 10 | 30, 406,524 | 15,924,639.355 | .19 | 10000 |
| Total. | 15,924,639,355 | 100.00 |  |  |  |  |


| Ineome classes. | Tax (income tax and surtax). |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution. |  | Cumulative distribution. |  | Cumulative percentages. |  |
|  | Amount in rach class. | Per cent of total. | Over the class below. | Under the class above. | Over <br> the class below. | Under the class above. |
| \$1,000 to \$2,000 | ? 26 , 481,602 | 2.35 | \$1,127,721, \$35 | 826, 481, 602 | 100.00 | 2.35 |
| \$2,000 to \$3,000. | 35, 415, 344 | 3.14 | 1,101,240,233 | 61, 899, 946 | 97.65 | 5.49 |
| \$3,000 to \$4,000. | 43, 615, 203 | 3.87 | 1,065, 824,889 | 105,512, 149 | 94.51 | 9.36 |
| \$4,000 to \$\%,000. | 39,313,517 | 3.49 | 1,022, 209, 686 | 144,825, 666 | 90.64 | 12.85 |
| \$5,000 to $\$ 6,000$. | 22,572,721 | 2.00 | -982, 896, 109 | 167,398,387 | 87.15 | 14.85 |
| \$6,000 to \$7,000. | 19, 435,200 | 1.72 | $960,323,448$ | 186, 833,587 | 85.15 | 10.37 |
| \$7,000 to \$8,000. | 17,797,148 | 1.57 | 940,888, 248 | 204,630,735 | 83.43 | 18.14 |
| \$8,000 to \$9,000 | 16, 609,723 | 1.47 | 923,091, 100 | 221,240, 458 | 81.86 | 19.61 |
| \$9,000 to $\$ 10,000$ | 16, 643, 171 | 1.47 | 906,481,377 | 237,883,629 | 80.39 | 21.05 |
| \$10,000 to \$11,000 | 13, 488,068 | 1.20 | $889,838,206$ | 251,371,697 | 78.92 | 22.28 |
| \$11,000 to \$12,000 | 12,945,727 | 1.15 | $876,350,138$ | 264,317,424 | 77.72 | 23.43 |
| \$12,000 to \$13,000 | 11,927,048 | 1.06 | 863,404, 411 | 276,244, 472 | 76.57 | 24.49 |
| \$13,000 to $\$ 14,000$ | 11,073,150 | . 98 | 851, 477, 363 | 287,317, 622 | 75.51 | 25.47 |
| \$14,000 to $\$ 15,000$ | 10,521,623 | . 93 | 840,404, 213 | 297, 839,245 | 74.53 | 26.40 |
| $\$ 15,000$ to $\$ 29,000$. | 45,367,569 | 4.03 | $829,882,590$ | 343, 206, 814 | 73.60 | 30.43 |
| \$20,000 to $\$ 25,000$. | 37, 125,494 | 3.29 | 784,515,021 | 380, 332, 308 | 69.57 | 33.72 |
| \$25,000 to $\$ 30,000$ | 31,828,731 | 2.82 | 747, 389,527 | 412, 161, 039 | 66.28 | 36.54 |
| \$30,000 to \$40,000 | 53, 1202,329 | 4.77 | 715, 560, 990 | 465, 813,368 | 63.46 | 41.31 |
| \$40,000 to \$50,000 | 44,759,583 | 3.97 | 661,908,467 | 510,572,956 | 58.69 | 45.28 |
| \$50,000 to \$60,000. | 36,638,535 | 3.25 | $617,148,879$ | 547, 211, 491 | 54.72 | 48.53 |
| \$00,000 to \$70,000. | 32,316,362 | 2.87 | 580,510,344 | 579,527, 853 | 51.47 | 51.4) |
| \$70,000 to \$80,000 | 28,757,439 | 2.55 | 548, 193, 982 | 608, 285, 292 | 48. 60 | 53.95 |
| \$80,000 to \$90,000 | 25, 752,648 | 2.28 | 519, 436, 543 | 634,037, 940 | 46.05 | 56.23 |
| \$90,000 to \$100, 000 | 23,963,671 | 2.12 | 493,683, 895 | 658,001,611 | 43.77 | 58.35 |
| \$100,000 to \$150,000 | 95, 180,064 | 8.49 | 469,720,224 | 753, 681,675 | 41.65 | 66.84 |
| \$150,000 to \$200,000 | $60,488,375$ | 5.36 | 374, 040, 160 | 814,170, 050 | 33.16 | 72.20 |
| \$200,000 to \$250,000 | 42, 425,796 | 3.76 | 313,551,785 | 856, 595, 846 | 27.80 | 75.96 |
| \$250,000 to \$300,000 | 33, 241,745 | 2.95 | 271, 125, 989 | 889,837,591 | 24.04 | 78.91 |
| \$300,000 to \$400,000 | 48,550,892 | 4.31 | 237, 884, 244 | 938,388, 483 | 21.09 | 83.22 |
| \$400,000 to \$500,000. | 30,613,955 | 2.71 | 189, 333, 352 | 969, 002, 438 | 16.78 | 85.93 |
| \$500,000 to $\$ 750,000$ | 47, 388,286 | 4.20 | 158,719, 397 | 1,016,390,724 | 14.07 | 90.13 |
| \$750,000 to \$1,000,000 | $22,445,862$ | 1. 99 | 111,331, 111 | 1,038,836,586 | 9.87 | 92.12 |
| \$1,000,000 to \$1,500,000. | 25,068, 133 | 2.22 | 88, 885, 249 | 1,063, 904,719 | 7.88 | 94.34 |
| \$1,500,000 to \$2,000,000. | 17,783,591 | 1.58 | $63,817,116$ | 1,081, 688,310 | 5.66 | 95.92 |
| \$2,000,000 to $\$ 3,000,000$ | 17,247, 243 | 1.53 | 46, 083,525 | 1,098,935, 553 | 4.08 | 97.45 |
| \$3,900,000 to \$4,000,000 | $9,119,369$ | . 81 | 28,786, 282 | 1,108,054, 922 | 2.55 | 98.26 |
| \$ $\$ 4,000,000$ to $\$ 5,000,000$ | (1) |  |  |  |  |  |
| \$5,000,000 and over. | (1) |  |  |  |  |  |
| Classes grouped ${ }^{1}$ | 19,666,913 | 1.74 | 19, 60, 6,913 | 1,127,721,835 | 1.74 | 100.00 |
| Total | 1,127,721,833 | 100.00 |  |  |  |  |

[^7][Income returned for the calendar year ended Dec. 31, 1918.]

| States and territories. | Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns. |  | Single menHeads of families. |  | Single womenHeads of families. |  | $\begin{gathered} \text { Single men- } A l l \\ \text { others. } \end{gathered}$ |  | Single womenAll others. |  | Wives making separate returns from husbands. |  | Grand total. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns. | Net income. | Number of returns | Net income. |  | Net income. | Number of returns. | Net income. | Number of returns. | Net income. | Number of returns. | Net income. | $\begin{gathered} \text { Number } \\ \text { ofre- } \\ \text { turns. } \end{gathered}$ | Net income. |
| Alabama | 24, 855 | \$90,008, 834 | 2,481 | \$6,490,497 | 433 | \$1,291, 805 | 9,649 | 819, 803, 023 | 1,470 | \$3,024,132 | 100 | 8632,662 | 38,988 | \$121, 250,953 |
| Alaska. | 2,370 | 5,944, 507 | 486 | 1, 220,330 | 11 | 5, 799 | 4,746 | 8,447, 417 |  | 10,934 | 1. | 6,000 | 7,606 | 15,434,987 |
| Arizona | 7,540 | 28,227,312 | 930 | 2,345,586 | 149 | 347,086 | 4,773 | 9,749, 567 | 281 | 593, 896 | 28 | 316,003 | 13,701 | 41,579,450 |
| Arkansas | 14,104 | 59, 539,153 | 926 | 2,887,972 | 353 | 1,139,605 | 4,387 | 10,215,658 | 724 | 1,952,768 | 118 | 618, 881 | 20,612 | 76,354,037 |
| California | 109, 775 | 456,908, 896 | 15,339 | 39, 975,721 | 8,125 | 22, 594, 701 | 56,609 | 124, 652,630 | 14, 744 | 42,966,572 | 1,879 | 14,751, 860 | 206,471 | 701,850, 380 |
| Colorado. | 34,825 | 116,853,453 | 3,681 | 8,826,593 | ${ }^{8} 708$ | 1,745,050 | 12,335 | 25,341, 192 | 2,368 | 5,011,320 | 243 | 1,710,343 | 54,160 | 159,487, 951 |
| Connecticu | 44, 623 | 187,278,283 | 4,786 | 13,481,643 | 1,012 | 3,939, 074 | 28,497 | 59, 211, 999 | 6,591 | 23,735, 908 | 980 | 7,970,933 | 86,489 | 295,617,840 |
| Delaware | 5,592 | 31, 842, 208 | 628 | 2, 855,405 | 193 | 797,182 | 2,937. | 7,254,953 | 726 | 3,146,356 | 163 | 2,461, 922 | 10,239 | 48,358, 031 |
| District of Columbia | 19,095 | 77, 306,389 | 2,737 | 7,361,419 | 2,523 | 5,934, 443 | 9,025 | 22,152,666 | 9,762 | 21, 201,983 | 634 | 4,709,415 | 43,776 | 138,966,315 |
| Florida. | 12,198 | 47,168,281 | 1,514 | 3,945,372 | 421 | 1,322, 811 | 3,938 | 8,335, 552 | 894 | 2,127, 226 | 137 | 782,159 | 19,102 | 63,681,401 |
| Georgia | 26,294 | 112, 592, 310 | 2,145 | 7,077,205 | 355 | 1,543, 718 | 8,392 | 20, 807, 684 | 1,579 | 4, 053,120 | 308 | 2,292,402 | 39,073 | 148,366,439 |
| Hawaii | 2, 368 | 12,404,568 | 173 | 501,476 | ${ }^{69}$ | 274, 720 | ${ }_{5} 933$ | 2, 913, 930 | 594 | 2, 852,428 | 105 | 1,107, 818 | 40,242 | 20, 0544,940 |
| Tdaho. | 12,376 | 42, 045,696 | 769 | 2,275,420 | 152 | 427,706 | 5 5,486 | 10,230, 548 | 450 | 5885,248 | 16 | ${ }^{139} 678$ | 19,249 | 55,954, 296 |
| Itlinois. | 195,044 | 845, 860, 822 | 27,124 | 74,948,657 | 9,886 | 26, 537,238 | 111,837 | 232,814, 798 | 20,162 | 52,315, 124 | 2,865 | 23, 832,846 | 366,918 | 1,256,309,485 |
| Indiana | 72, 548 | 251,481,097 | 5,010 | 14, 001, 403 | 1,342 | 3,940,616 | 20,974 | 43,662, 129 | 4,320 | 9, 832, 121 | 387 | 2,632,074 | 104, 581 | 325, 549, 440 |
| Iowa. | 86,185 | 360, 205,633, | 3,809 | 15, 131, 180 | 1,074 | 4,714, 075 | 21, 591 | 53,991,416 | 5,445 | 12, 860, 362 | 829 | 3,364, 919 | 118,933 | 450,267,585 |
| Kansas | 46,106 | 170,653,170 | 2,644 | 8,339, 272 | 865 | 2,986,081 | 12,576 | 28, 842,275 | 2,255 | 5, 853, 781 | 348 | 1,849,475 | 64,794 | 218,524, 054 |
| Kentucky | 31, 397 | 120,957, 727 | 2,376 | 8, 857, 760 | 408 | 1,758,641 | 9,780 | 23, 701, 377 | 2,387 | 6,456, 207 | 750 | 4,618,415 | 47,098 | 166,350, 127 |
| Louisiana | 16,789 | 90, 119, 331 | 2,756 | 8,772,146 | 704 | 2, 854,388 | 7,716 | 22,285,154 | 5, 274 | 11,360,378 | 193 | 1, 870,586 | 33,432 | 137, 261,983 |
| Maine. | 14,321 | 56, 880, 105 | 1, 859 | 4,503,423 | 454 | 1,335, 195 | 6,330 | 14,278,251 | 1,951 | 5, 841, 112 | 189 | 1,195, 126 | 25, 104 | 84,033, 212 |
| Maryland. | 47, 073 | 198,445, 728 | 6,971 | 20,223, 257 | 1,712 | 5,784, 375 | 23,944 | 56,694,458 | 6,710 | 17, 840, 862 | 675 | 4, 432,412 | 87,085 | 303, 421,092 |
| Massachusetts | 111,705 | 567, 126, 010 | 14, 894 | 47, 590, 537 | 3,212 | 12, 671,199 | 55, 198 | 143, 164, 348 | 21,543 | 69, 092,961 | 3,234 | 28, 815,406 | 209, 786 | 868,460,461 |
| Michigan. | 77,489 | 292,090, 576 | 9, 879 | 24, 882,144 | 2,541 | 6,520,413 | 38,739 | 69, 892,149 | 5,877 | 14, 583,633 | 824 | 7,334, 249 | 135, 349 | 415,313, 164 |
| Minnesota | 53,754 | 213, 825,355 | 5, 725 | 15, 468, 007 | 1,414 | 4,022, 089 | 20,153 | 44,493, 645 | 2,993 | $8,406,613$ | 476 | 4,888,920 | 84, 19 | 291, 074,629 |
| Mississippi | 10,326 | 49,997, 522 | 750 | 2,788, 331 | 109 | 500,870 | 7,743 | 14, 195, 944 | 935 | 2,190,030 | 86 | 650,488 | 19,949 | 70,323, 185 |
| Missouri. | 70,761 | 298, 169,162 | 7,161 | 21,700,419 | 2,408 | 6,781,671 | 22,701 | 56, 042, 554 | 6,921 | 19,037,209 | 938 | 7,282,006 | 110,890 | 409,013,021 |
| Montana | 17,804 | 57,569, 021 | 1,606 | 3,859,385 | 227 | 572,306 | 13,858 | 25, 959,430 | 804 | 1,385,353 | 155 | 546,335 | 34,464 | 90,091, 830 |
| Nebraska | 71,382 | 247, 284, 676 | 4,028 | 12,452,973 | 1,161 | 3,279,337 | 15,709 | 34, 659,434 | 3,216 | 6,167,494 | 553 | 2,209,651 | 96,049 | 306, 053,565 |
| Nevada. | 3,735 | 11,003,303 | , 114 | - 320,014 | 1,3 | 18,187 | 3,016 | 5,957, 134 | 165 | 299, 860 | 64 | 138,171 | 7,097 | 17, 826,669 |


| New Hamps | 9,327 | 37,548,230 | ${ }^{999}$ | 2,789,003 | 26 | 822,540 | 5,023 | 10,396, 941 | 1, | 741 | ${ }^{225}$ | 9 | 7 | 4 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| New Jersey | 111,485 | 456, 354, 146 | 9,254 | 29, 578, 303 | 2,664 | 10,677, 274 | 49,458 | 108, 223,769 | 11,304 | 34, 498,362 | 1, 541 | 13, 780,735 | 185, 706 | 653,112,589 |
| New Mexico | 8,225 291,329 | $26,556,687$ $1,732,387,189$ | 38,729 | 2, 136, 690,943 | [129 | [ $32,37,572$ | 3, 3,525 | 6,775, 974 | +326 | 6933,966 | 29 | 166, 063 | 13,084 | 36,591,416 |
| North Caroli | 13, 938 | -66,718,796 | -829 | -3,892, 763 | 11, 166 | 5,853,297 | 5,500 | 13,757,006 | 1,121 | 2,925,492 | 184 | 1,601,457 | - 21,738 | $2,719,713,784$ 89 |
| North Dakota | 21, 206 | 70,560,997 | 1,350 | 3,910, 113 | 239 | 758,760 | 5,770 | 13,019, 009 | 1,529 | 1,260,737 | 26 | 76, 799 | 29,120 | 89, 586,415 |
| Ohio | 187, 117 | 712,330, 348 | 19,466 | 50,666, 802 | 4,146 | 13,159, 837 | 81,331 | 164,057, 141 | 12,899 | 35,142, 404 | 1,959 | 17,957,900 | 306,918 | 993,314,432 |
| Oklaho | 34, 283 | 128,143, 739 | 1,241 | 4,708, 012 | 606 | 2,795, 773 | 8,136 | 19, 894, 531 | 2,155 | 5,898,204 | 397 | 2,238,238 | 46,818 | 163,678,297 |
| Oregon | 19,640 | 78, 938, 809 | 1,287 | 3,661, 439 | 422 | 1,453, 861 | 11,578 | 23,333, 850 | 1,474 | 3,370, 415 | 191 | 842,676 | 34, 592 | 111,601,050 |
| Pennsylvania | 263, 954 | 1,148, 660,030 | 54,656 | 131,121, 029 | 10,058 | 32, 459, 136 | 160,174 | 336, 115, 409 | 26,529 | 87,747,022 | 3,358 | 34,745, 507 | 518,729 | 1,770, 848,133 |
| Rhode Island | 17, 344 | 82,538,078 | 1,970 | 5,261, 106 | 403 | 1,910,577 | 10,323 | 24, 551,069 | 2,506 | 10, 504, 785 | 375 | 4,864, 707 | 32,921 | 129,630,322 |
| South Carolina | 14,305 | 56,310, 942 | 1,025 | 4,437, 618 | 220 | 840, 250 | 4,049 | 9,987, 909 | 466 | 1, 511,693 | 174 | 766, 933 | 20,239 | 73, 855,345 |
| South Dakota. | 33,425 | 121,428, 529 | 1,729 | 5,516, 151 | 391 | 1,359, 529 | 8,799 | 20,774, 137 | 1,058 | 2,288, 873 | 103 | 358, 267 | 45,505 | 151, 725,486 |
| Tennesse | 25,831 | 106, 138, 405 | 2,490 | 7,610,653 | 598 | 1,898, 864 | 7,696 | 18,388,993 | 1,369 | 3,763,033 | 248 | 1,373, 743 | 38, 232 | 139,173,691 |
| Texas | 74,734 | 295, 557, 872 | 7,605 | 20,320, 217 | 5,689 | 12,281, 875 | 19,609 | 45,787, 968 | 6,381 | 16, 287,628 | 482 | 2,739,997 | 114,500 | 392,975, 557 |
| Uta | 11,247 | 38, 131, 770 | 975 | 2,229, 667 | 185 | 400, 392 | 5,403 | 9,780, 803 | 603 | 1,381,675 | 104 | 530,097 | 18,517 | 52, 454, 404 |
| Vermont | 5, 530 | 22,913, 494 | 640 | 1,680, 050 | 143 | 492, 799 | 2,794 | 5, 842, 182 | 762 | 2,459,082 | 96 | 675, 658 | 9,965 | 34,063, 265 |
| Virginia | 31,789 | 125, 911,142 | 3,624 | 10,516,285 | 620 | 2,066, 818 | 13,206 | 28, 599,356 | 1,688 | 4,469, 646 | 280 | 1,541, 248 | 51, 207 | 173,104,495 |
| Washington. | 48,125 | 171, 459, 648 | 5,243 | 12, 608, 390 | 1,058 | 2,567, 281 | 39, 005 | 73, 796, 863 | 1, 815 | 4,153, 009 | 176 | 1,511,555 | 95,422 | 266,096, 746 |
| West Virginia | 29,927 | 112, 850, 649 | 3,204 | 8,401,437 | 293 | 1,062,642 | 13,690 | 28, 858, 113 | 1,492 | 3,727,639 | 270 | 1,657, 267 | 48, 876 | 156, 557,747 |
| Wisconsin. | 58,430 | 210, 030, 980 | 5,943 | 13,494,087 | 727 | 2, 574, 809 | 25, 150 | 49,121,091 | 4,050 | 10,876,098 | 404 | 4,102, 620 | 94, 704 | 290, 199, 685 |
| Wroming | 3,757 | 17, 036, 304 | 352 | 1,230,676 | 39 | 230,880 | 3,566 | 7,332, 253 | 73 | 409, 865 |  | 173, 959 | 7,821 | 26,413, 937 |
| zens residing abroad | 1,675 | 24,334,982 | 140 | 1,765,783 | 174 | 3, 871,471 | 959 | 14,520,330 | 578 | 8,841, 832 | 152 | 3,139, 544 | 3,678 | 36,473,942 |
| Total | 2,559,057 | 10, 942,720, 894 | 296,902 | 857, 115, 228 | 82,251 | 273, 794, 078 | 1, 195, 301 | 2,726, 887, 806 | 255, 661 | 790, 902,600 | 35,942 | 333, 218, 749 | 4, 425,114 | 15, $924,639,355$ |

[Income returned for the calendar year ended Dec. 31, 1918.]

| Income classes. | Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns. |  | $\underset{\text { of families. }}{\text { Single men-Heads }}$ |  | Single womenHeads of families. |  | Single men-Allothers. |  | Single womenAll others. |  | Wives making separatereturns from husbands. |  | Grand total. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns. | Net income. | Num. <br> ber of returns. | Net income. | $\begin{aligned} & \text { Num- } \\ & \text { ber of } \\ & \text { returns. } \end{aligned}$ | $\begin{gathered} \text { Net } \\ \text { income. } \end{gathered}$ | Num- <br> ber of returns. | $\begin{gathered} \text { Net } \\ \text { income. } \end{gathered}$ | Num- <br> ber of <br> returns. | Net income. | Numreturns. | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Number of returns. | $\begin{gathered} \text { Net } \\ \text { income. } \end{gathered}$ |
| \$1,000 to \$2,000 ${ }^{1}$ | 226,222 | \$370,509,375 | 151,089 | \$222,265,061 | 44,512 | \$62,506,343 | 31,471 | \$39,928,024 | 29,005 | \$38,979,442 | 2,172 | \$3,013,258 | 484,471 | \$737,201,503 |
| \$1,000 to \$2,000. | 22,812 | 36,993,768 | 11, 159 | 17,590,561 | 2,321 | 3, 536, 650 | 841, 262 | 1,224,450,837 | 147,985 | 202,385, 772 | 6,928 | $10,195,486$ | 1,032,467 | 1,495, 153, 074 |
| \$2,000 to $\$ 3,0001$ | 473,519 | 1,074, 493, 934 | 19,944 | 44, 666,226 | 5,679 | 12,710, 104 | 3,958 | $9,478,393$ | 6,192 | 14,967, 199 | 1,792 | 4,373, 066 | 511,084 | 1,160,688,922 |
| \$2,000 to \$3,000 | 699,550 | 1,780,497,582 | 50,365 | 124, 715, 878 | 8,642 | 21, 819,731 | 194, 647 | 460, 194,659 | 28,328 | 68,462,279 | 4,262 | 10,445,782 | 985,794 | 2,466,135,911 |
| \$3,000 to \$4,000 | 19,880 | 66, 238, 536 | 820 | 2,785,334 | 1,540 | 5,381, 843 | 1,177 | 3,936,636 | 2,389 | 8,282, 609 | 933 | 3,289,267 | 26,739 | 89,914, 225 |
| \$3,000 to \$4,000 | 481,954 | 1,659,474, 129 | 26,820 | 92,086,268 | 5,862 | 20,322,892 | 55,021 | 188,090, 587 | 10,811 | 37,006,651 | 2,888 | 9,750,669 | 583,356 | 2,006, 731, 196 |
| \$4,000 to \$5,000 ${ }^{1}$ | 6,106 | 26,936,562 | 350 | 1,609,965 | 716 | 3, 196,477 | 782 | $3,433,979$ | 1,486 | 6, 623,820 | 517 | 2,257,912 | 9,957 | 44,058, 715 |
| \$4,000 to \$5,000. | 261, 657 | 1, 168, 937, 481 | 12,978 | 57,927, 814 | 3,304 | 14, 876,867 | 25,267 | 112,039, 713 | 7,177 | 32, 139,005 | 1,901 | 8,593,991 | 312,284 | 1,394, 514,871 |
| \$5,000 to \$6,000 | 102, 011 | 558, 631,491 | 6,241 | 34, 175, 251 | 2,440 | 13, 335,880 | 9,530 | 52, 003,442 | 4,177 | 22, 789,877 | 2,155 | 11,851, 117 | 126,554 | 692,787, 058 |
| \$6,000 to \$7,000 | 62, 671 | 405, 291, 827 | 4,191 | 27,056, 116 | 1,344 | 8, 701, 607 | 6,112 | 39,542,194 | 3,114 | 20, 170,858 | 1,720 | 11,143,946 | 79,152 | 511,906,548 |
| \$7,000 to \$8,000 | 39, 895 | 298,762, 965 | 2,595 | 19,445, 250 | 1,021 | 7,640, 120 | 4,411 | 33,059,943 | 2,163 | 16,225, 624 | 1,296 | 9,665,147 | 51,381 | 384,799,049 |
| \$8,000 to \$9,000 | 26,810 | 227,620,252 | 1,678 | 14, 202, 328 | 752 | 6,363,558 | 3,163 | 26,875,509 | 1,693 | 14, 390,756 | 1,021 | $8,688,969$ | 35,117 | 298,141,372 |
| \$9,000 to \$10,000 | 20,603 | 195, 837, 018 | 1,213 | 11,515,442 | 606 | 5,751, 129 | 2,469 | 23, 459, 297 | 1,389 | 13,206, 600 | 872 | 8,286,503 | 27,152 | 258,055,989 |
| \$10,000 to $\$ 11,000$ | 15,263 | 160,550,528 | 1,086 | 11,435, 865 | 412 | 4, 323, 449 | 1,877 | 19,646,605 | 1,065 | 11, 248, 464 | 711 | 7,485, 397 | 20,414 | 214,690,308 |
| \$11,000 to \$12,000. | 12,092 | 139,360, 182 | 812 | 9,351, 754 | 365 | 4,194,085 | 1,549 | 17,815,904 | 939 | 10,871,554 | 614 | 7,067,770 | 16,371 | 188,661,249 |
| \$12,000 to \$13,000 | 9,640 | 120,586,326 | 616 | 7,673, 088 | 301 | 3,759, 268 | 1,242 | 15, 555, 828 | 756 | $9,433,925$ | 647 | $8,172,197$ | 13,202 | 165, 180,632 |
| \$13,000 to \$14,000 | 8,017 | 108,326, 854 | 506 | 6, 827, 693 | 255 | 3,461, 869 | 1,052 | 14, 192, 632 | 620 | 8, 397,528 | 432 | 5,871,135 | 10,882 | 147, 777,711 |
| \$14,000 to \$15,000 | 6,702 | 97,430,276 | 434 | 6,292,930 | 233 | 3,365, 680 | 857 | 12, 444, 770 | 494 | 7,204, 893 | 403 | 5, 889, 361 | 9,123 | 132, 627,910 |
| \$15,000 to $\$ 20,000$ | 21,725 | 375,350,950 | 1,485 | 25,872, 147 | 701 | 12,086,742 | 2,966 | 50, 879,488 | 1,934 | 33,296, 032 | 1,416 | 24,604, 487 | 30, 227 | 522,089, 846 |
| \$20,000 to \$25,000 | 11,707 | 262,335, 961 | 728 | 16,337, 557 | 349 | 7,745, 466 | 1,719 | 38,513, 991 | 1,020 | 22, 823,776 | 827 | 18,463,643 | 16,350 | 366,220,394 |
| \$25,000 to $\$ 30,000$ | 7,271 | 198,845, 174 | 414 | 11,419, 428 | 226 | 6,153, 487 | 1,078 | 29,543,144 | 696 | 19,047, 180 | 521 | 14, 217,946 | 10,206 | 279, 226,359 |
| \$30,000 to \$40,000. | 8,432 | 291, 139, 056 | 537 | 18, 533,293 | 262 | 9, 079,693 | 1,260 | 43,385, 005 | 739 | 25, 620,164 | 657 | 22, 777, 704 | 11, 887 | 410, 534,915 |
| \$40,000 to \$50,000. | 4,492 | 201,035,571 | 267 | 11,926,482 | 146 | 6,509, 410 | 735 | 32, 714, 121 |  | 20, 123,215 | 359 | 15, 972,637 | 6,449 | 288, 281,436 |
| \$50,000 to \$60,000. | 2,595 | 142,063, 892 | 153 | 8,619,718 | 69 | 3,762,633 | 428 | 23,369, 803 | 269 | 14, 715, 911 | 206 | 11, 184, 880 | 3,720 | 203, 716,837 |
| \$60,000 to \$70,000. | 1,721 | 111,462,637 | 96 | $6,207,053$ | 41 | 2, 647, 890 | 260 | 16,835,570 | 167 | 10, 873, 809 | 156 | 10,137,992 | 2,441 | 158, 164,951 |
| \$70,000 to $\$ 80,000$ | 1,171 | 87, 568,775 | 75 | $5,603,669$ | 30 | 2, 253, 715 | 197 | 14, 767,944 | 113 | 8,443, 708 | 105 | 7,822, 826 | 1,691 | 126, 460, 637 |
| \$80,000 to \$90,000. | 860 | 73,240, 625 | 49 | 4, 140,754 | 22 | 1,842,389 | 122 | 10,306, 151 | 81 | 6,896,284 | 76 | 6,520,941 | 1,210 | 102,947, 144 |
| \$90,000 to \$100,000. | 641 | $60,695,997$ | 34 | 3,240,547 | 22 | 2,085,368 | 109 | 10,301,902 | 68 | 6, 431,330 | 60 | 5,676, 024 | 934 | 88, 431, 168 |
| \$100,000 to \$150,000 | 1,592 | 190, 766,327 | 96 | 11,441,518 | 42 | 5,146,264 | 290 | 35, 313,657 | 174 | 21,343,497 | 164 | 20,095,477 | 2,358 | 244, 106, 740 |


| \$150,000 to \$200,000 | 589 | 100, 844, 830 | 30 | 5,308,2231 | 18 | 3,171,051 | 105 | 17,888, 008 | 69 | 11,924,423 | 55 | 9,607,040 | 866 | 148,743,575 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$200,000 to \$250,000 | 272 | $60,939,163$ | 12 | $2,657,603$ | 8 | 1,830, 453 | 55 | 11,994,616 | 27 | 5,964, 795 | 27 | 5,938, 890 | 401 | 89,325,520 |
| \$250,000 to $\$ 300,000$ | 169 | 45,734, 856 | 9 | 2,463, 425 | 2 | 1,507,882 | 34 | 9,280, 057 | 23 | 6,191,883 | 10 | 2,777,619 | 247 | 66,955,722 |
| \$300,000 to \$400,000. | 181 | 62, 850, 711 | 9 | 3, 143, 811 | 3 | 1,085, 071 | 41 | 14, 369,917 | 14 | 4,691, 760 | 12 | 4,279, 395 | 260 | 90,420,665 |
| \$400,000 to \$500,000. | 82 | 36,341,863 | 4 | 1,773,627 | 2 | 834, 170 | 16 | 7,190, 269 | 9 | 3,976, 867 | 9 | 4,007,967 | 122 | 54, 124,763 |
| \$500,000 to \$750,000. | 80 | 49,381, 311. | 5 | 3,002,238 | 2 | ${ }^{(2)}$ | 19 | 11,652, 448 | 13 | 7, 403, 460 | 13 | 7,925,128 | 132 | 80, 377,939 |
| \$750,000 to \$1,000,000 | 34 | 28,835, 236 | 1 | ${ }^{(2)}$ | 1 | (2) | 5 | 4, 165, 487 | , | 2,510,879 | 2 | 1,623, 825 | 46 | 38,697,609 |
| \$1,000,000 to \$1,500,000. | 22 | 25, 857, 436 |  |  |  |  | 5 | 6, 111, 144 | 3 | 3,731, 153 | 3 | 3,543,355 | 33 | 39,243,088 |
| \$1,500,000 to \$2,000,000. | 7 | 11,933,665 |  |  |  |  | 4 | 6,850,547 | 5 | $\left.{ }^{2}\right)$ |  |  | 16 | 26,878,507 |
| \$2,000,000 to \$3,000,000. | 7 | 17,450, 943 |  |  |  |  | 4 | (2) |  |  |  |  | 11 | 26,777,977 |
| \$3,000,000 to $\$ 4,000,000$ | 2 | ${ }^{(2)}$ | 1 | ${ }^{2}$ ) |  |  | 1 | ${ }^{(2)}$ |  |  |  |  | 4 | - 14, 130,796 |
| \$4,000,000 to \$5,000,000. | 1 | ${ }^{2}$ ) |  |  |  |  |  |  |  | (2) |  |  | 2 |  |
| 85,000,000 and over Classes grouped ${ }^{\text {2 }}$. |  |  |  |  |  |  |  |  |  |  |  |  | 1 |  |
| Classes grouped ${ }^{2}$ |  | 11,566, 829 |  | 3,801,311 |  | 1,804,842 |  | 35,305,585 |  | 12,105,618 |  |  |  | 30,456,524 |
| Tota!. | 2,559,057 | 10, 942, 720, 894 | 296,902 | 857, 115,228 | 82,251 | 273, 794, 078 | 1,195,301 | 2,726, 887,806 | 255,661 | 790,902,600 | 35,942 | 339,218,749 | 4,425,114 | 15,924, 639,355 |

[^8]${ }^{3}$ Classes grouped to conceal the net income and identity of the taxpayers

TABLE 6.-PERSONAL RETURNS-DISTRIBUTION OF INCOME BY SOURCES AND BY STATES FOR THE UNITED STATES.
[Income returned for the calendar year ended Dec. 31, 1918.]

| States and Territories. | Number of returns. | Wages and salaries. | Business. | Partnerships, personal service corporations, estates, and trusts. | Profits from sales of real estate, stocks, honds, etc. | Rents and royalties. | गividends. |  |  | $\begin{array}{\|c\|} \text { Interest } \\ \text { and } \\ \text { investment } \\ \text { income. } \end{array}$ | Total income. | General deductions. | Net income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | 1913-1917 | 1918 | Total. |  |  |  |  |
| Alabama | 38,9 | \$78,394, 188 | \$18,320,572 | \$8, 862,693 | \$1,736, 802 | 87, 623,254 | \$807,254 | \$7,559,473 | \$8, 366, 727 | \$7,602,688 | \$130, 906, 924 | \$9,655, 97 | \$121, 250,953 |
| laska | 7,606 | 12,073,442 | 2,79, 570 | 320,592 | 5,998 | 199,306 | 87,973 | 191,552 | 279,529 | 230,784 | 15, 889,221 | 454, 234 | 15,434,987 |
| rizon | 13,701 | 26,817,976 | 6,681,978 | 1,931, 978 | 292,085 | 2,018, 217 | 683,657 | 3,740,507 | 4, 424, 164 | 2, 190, 021 | 44, 356, 319 | 2,776,869 | 41,579,450 |
| Arkans | 20,612 206,471 | $31,484,582$ $353,110,265$ | 20,669,504 | $\begin{array}{r}9,171,928 \\ 48,097 \\ \hline\end{array}$ | 2,810, 704 | 64,941, 802 | 379,433 | 5,902,045 | 6, 281,478 | 4,675, 898 | $83,035,896$ | 6,681,859 | 76,354,037 |
| Colorado | 54, 160 | 86,165, 354 | 33, 737, 730 | 48,020, 879 | 11,883, 220 | $64,242,532$ $10,393,323$ |  | $99,019,054$ <br> $16,831,293$ | 104, $71,326,582$ | 88, $14,9468,490$ | $802,166,275$ $173,815,499$ | 14,3157, 548 | $701,850,380$ 159,487 |
| Connecticu | 86,489 | 172,543, 949 | 29,757,388 | 13, 646,330 | 3,332,872 | 14, 139, 193 | 1,048, 198 | 67, 878,606 | 68, 926,804 | 29, 539,700 | 331,886, 236 | 36, 268, 396 | 295,617, 840 |
| Delaware | 10, 239 | 21,684,683 | 5, 608,900 | 1,582, 607 | 1,060, 268 | 1, 847, 438 | 1372, 521 | 17, 624, 493 | 17, 997,014 | 5, 168,568 | 54,949, 478 | 6,591,44 | 48,358, 031 |
| District of Colu | 43,776 | 82, 079,590 | 17,570,434 | 6,670,321 | 1,019, 909 | 8, 852, 502 | 436,303 | 18, 239, 088 | 18, 675,391 | 16, 5599,459 | 151, 427, 606 | 12,461, 291 | 138,966,315 |
| Fiorida | 19, 102 | 38,303, 249 | 14,011,008 | 5, 265, 968 | 1,203,657 | 4,377, 893 | 629, 942 | 6, 840, 967 | 7, 470,909 | 5, 363, 699 | 70, 996,383 | 7,314, 982 | 63,681,401 |
| Georg | 39,073, | 81, 775, 134 | 27, 530,409 | 12, 694, 530 | 2,229, 876 | 13,324, 227 | 1,136, 237 | 16, 981,485 | 18, 117, 722 | 9,335,077 | 165,006, 975 | 16,640, 536 | 148,366,439 |
|  |  | 91, ${ }^{\text {9, }} 3922,623$ | 1,565, 138 | 1,751,316 | 219,407 | 876, 212 | 7,633 119,502 | 7,409,779 | 7,417,412 | 991, 963 | 22, 414,071 | 2,359,131 | 20,054,940 |
| Illinois | 366, 918 | 693,941,247 | 241, 177,077 | 101, 272,580 | 22,793,904 | 106,801,998 | 7,407,945 | 168,964,140 | 176,372,085 | 95, 217,306 | $62,769,663$ $, 437,636,197$ | 6, $181,326,712$ | 55, 954, 296 |
| indian | 104,581 | 176,556,590 | 87,910,279 | 16,641, 932 | 3,254, 117 | $24,409,190$ | 1,760, 086 | 28,259,597 | 30,019,683 | 14,615,597 | '353, 407, 388 | 27,857, 948 | 325, 549, 440 |
| Iowa. | 118,933 | 87,513,993 | 261, 952,798 | 27, 805,522 | 22,454, 158 | 35,918, 373 | 1,789, 176 | 22, 165, 030 | 23, 954, 206 | 26, 230,365 | 485, 829, 415 | 35,561, 830 | 450, 267,585 |
| Kancas | 64,794 | 56, 847, 661 | 103, 402, 359 | 14,540,449 | 10,633,661 | 38,918, 033 | 1,644,959 | 11,128, 053 | 11,773,012 | 12,346,954 | 248, 462, 129 | 29,938,075 | 218,524, 054 |
| Kentuck | 47,098 | 85, 260,422 | 38,450,578 | 15,503, 798 | 7,451,127 | 8,160, 875 | 1,107, 115 | 21, 582,993 | 22,690, 108 | 8,942, 630 | 186, 459,538 | $20,109,411$ | 166,350, 127 |
| Louisiana | 33,432 | 72, 092, 810 | 26,091,210 | 14,513,350 | 4,809,842 | 10,503,395 | 1,666,105 | 18, 133,445 | 19,799,550 | 11,462,695 | 159,272, 852 | 22,010, 869 | 137, 261,983 |
| Maine... | 25,104 <br> 87 | 43,331, 304 | 13, 726,089 | 4,481, 052 | 915, 233 | 3,084, 688 | 1, 233, 386 | 13, 851, 239 | 14,084, 625 | 11, 729, 536 | 91,352,527 | 7,319,315 | 84,033,212 |
| Maryland Massachu | 87,085 | 167, 129, 190 | 45,001,051 | 24,851, 385 | 4,865, 019 | 17, 110, 939 | 1, 855, 827 | 33,901,172 | 35,756,999 | 35, 202, 737 | 329, 917, 320 | 26,496, 228 | 303, 421,092 |
| Massachu Michigan | 209, 785 | 446, 260, 247 | 111, 420,275 | 83, 498, 239 | 6, 178, 789 | 28,577,362 | 5, 079,303 | 190, 645, 002 | 195, 724, 305 | 79,486,508 | 951,145, 725 | 82, 685, 264 | 868,460,461 |
| Minnesota | 135,349 84,515 | 155, 521,622 | 65, 270,536 | 21,528,524 | ${ }_{9}^{4}, 367,137$ | 25,227,936 | 2,252,249 | 66, 292, 751 | 68,545,000 | 34,913, 882 | 469,645, 252 | 54,332,088 | 415, 313, 164 |
| Mississipp | 19,949 | 28,341,654 | 22,155, 763 | $17,975,899$ $8,780,804$ | 2,816,691 | $15,786,373$ $5,844,550$ | $1,981,711$ 313,399 | $39,739,093$ $3,861,249$ | 41,720, 404 | $25,956,439$ $4,933,233$ | $\begin{array}{r}328,081,973 \\ 77,047 \\ \hline\end{array}$ | $37,007,344$ $6,724,158$ | $\begin{array}{r}291,074,629 \\ 70 \\ \hline\end{array}$ |
| Missouri. | 110,890 | 216,490,512 | 83, 634, 594 | 24, 726,586 | 6,182,938 | 23, 244,580 | 3, 689,871 | $60,965,694$ | 64,655,565 | 30, 766,398 | $449,701,173$ | 40,688, 152 | $70,323,185$ $409,013,021$ |
| Montana | 34,464 | 59, 802, 199 | 17,093,089 | 4,216,610 | 1,297,042 | 4,534,404 | 564,536 | 6,161, 654 | 6,726, 190 | 5,199,299 | 98, 868,833 | 8,777,003 | 90,091, 830 |
| Nebrask | 96,049 | 91, 897, 304 | 157, 444, 289 | 11,954,487 | 12,505,333 | 27,491, 269 | 1,406,069 | 11, 665, 487 | 13,071,556 | 16,296,900 | 330,661, 138 | 24,607,573 | 306,053,565 |
| Nevada..... | 7,097 17,317 | $10,385,265$ $29,862,762$ | $3,847,317$ $9,450,964$ | 882,110 $3,340,459$ | 872,189 <br> 702 | 1,030, 198 | 6,249 240,048 | $11,581,406$ <br> 11,513 | 11587,655 | 1, 141, 538 | 18,746, 272 | 919,603 | 17,826, 669 |
| New Jersey. | 185, 706 | 390, 757, 824 | 87, 749,511 | 48, 179,842 | 6,490,157 | 27,160,972 | 3,050,246 | 92, 11226,843 | 95, $11.77,089$ | 67,018,931 | -722, 434,326 |  | 56, $653,112,589$ |
| New Mexic | 13,084 | 22,186,409 | 7,510, 256 | 2,119,017 | 471, 802 | 2,246, 198 | -94,920 | 2,335, 500 | 2,430, 420 | 2,130,660 | 39,094,762 | 2,503,346 | 36,591,416 |
| New York. | $\begin{array}{r}559,753 \\ 21 \\ \hline 1\end{array}$ | 1,371,905,093 | 300, 916,771 | 292, 422, 752 | 35,067, 1431 | 119,388, 420 | 20,270,297 | 611,449,011 | 631, 719,308 | 351, 298, 431 | 102,717,918 | 383,004, 134 | 2,719, 713,784 |
| North Dakota. | 29,120 | 24, 453,058 | $16,762,061$ $45,462,947$ | 9,082, 711 | 2,938, 261 | 5, 832, 794 | 1, 263,022 | 15,985, 689 | 17, 248,711 | 9,923, 055 | 103,392, 591 | 13,643, 780 | 89, 748,811 |
|  |  |  |  |  | ,2 | , | 211, | 4,437, | 4,649, 194 | 8,624, 102 | $90,890,6$ | , 304,232 | 89,586,415 |


| OL1 | 306,9 | 78, | 213, 540, 479 | 60, 792, | 12, | 52 | , | 152,621,838 | 158,058,597 |  |  | 98,074, 354 | 32 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Orlahon | 46, 818 | 53, 788 | 55,784,049 | 14, 662,249 | 8,364,039 | 28,141, 236 | 1, 114, 453 | 11,493,315 |  |  | 183, 527,393 | 19,849,096 | 163,678,297 |
| Oregon. | 34, 592 | 62, 290, 595 | 24,048,937 | 7, 573, 363 | 1,658,734 | 7,449,557 | 742,166 | 8,515, 058 | 9,257,224 | 8,842, 530 | 121, 120,940 | 9,519,890 | 111,601, 050 |
| Pennsylvan | 518, 729 | 1,061,222,594 | 254,378, 501 | 122,069,039 | 22,589,079 | 77, 743,358 | 9, 109,243 | 262, 073,792 | 271, 183, 035 | 145, 775, 084 | $1,954,960,690$ | 184, 112, | 1, 770, 848, 133 |
| Rhode Tsland | 32,921 | 67, 649, 797 | 11, 908, 713 | 8,389,055 | 1,130, 452 | 5, 887, 649 | 787,445 | 33,047, 519 | 33, 834,964 |  | 142, 790, 629 |  | 129,630, 322 |
| South Carolina | 20, 239 | 32, 744, 708 | 22, 055,293 | 5,884, 387 | 1, 829,500 | 6,538,115 | 432,993 | 6,929,602 | 7,362,595 | 5,692,949 | 82, 107, 547 | 8, 252, 202 | 73, 855 , 345 |
| South Dak | 45,505 | 27, 390,671 | 99, 755,486 | 7,637,509 | 2,246,941 | $11,925,890$ | 255, 507 | 4,018, 763 | 4,274, 270 | 7,782, 190 | 161,012,957 | 9, 287,471 | 151,725,486 |
| Tenness | 38, 232 | 72, 254,441 | 27,788,555 | 15, 559,430 | 3,317,705 | 11, 136,692 | 1,210,690 | 14,708,286 | 15,918,978 | 9,794,983 | 155, 770, 782 | 16, 597,091 | 139,173,691 |
| Texa | 114, 500 | 179, 120, 318 | 87, 971, 920 | 39, 804,321 | 19,495, 477 | $47,915,266$ | 3,512, 430 | 36, 110,023 | 39, 622,453 | 27, 213,676 | 441, 143,431 | 48, 167, 874 | 392,975,557 |
| Utah... | 18,517 | 32, 817, 705 | 9,592,412 | 2, 269, 857 | 483,226 | 2,075, 704 | 156,295 | 5, 644,312 | 5, 800, 607 | 3,644,061 | 56,683,572 | 4, 229, 168 | 52, 454, 404 |
| Vermont | 9,965 | 15,488,900 | 6,953, 280 | 2,859,667 | 298, 806 | 1, 212,773 | 119, 245 | 6, 739,920 | 6,859, 165 | 3,944, 063 | 37, 616,654 | 3,553,389 | 34, 063,265 |
| Virginia. | 51, 207 | 102,597, 806 | 32,072,081 | 12,084,383 | 3, 103,398 | 9,194, 685 | 1,452,994 | 18, 862,463 | 20,315, 457 | 10,070, 110 | 189,437,920 | 16, 333, 425 | 173, 104, 495 |
| Washington | 95, 422 | 180, 874, 252 | 44, 817,056 | 11,615,497 | 3,317, 797 | 11, 881, 507 | 1,831,236 | 16,835, 435 | 17, 666, 671 | 14, 191,059 | 284, 363, 839 | 18, 267,093 | 266,096, 446 |
| West Virgi | 48, 876 | 94, 200, 006 | 23, 873,478 | 8,427,998 | 4, 080,274 | 9,997, 121 | 1,601,547 | 21, 219,940 | 22, 821,487 | 11, 738,921 | 175, 139, 285 | 18,581 | 156,557, 747 |
| Wisconsin. | 94,704 | 175, 434, 704 | 58,411,539 | 10,359,336 | $3,348,165$ | 9,870, 835 | 2,626,555 | 40,519, 990 | 43, 146,545 | 27,946,383 | 328,517,507 | 38,317,822 | 290, 199,685 |
| Wyoming | 7,821 | 12,3\%9,984 | 7,035,875 | 2,479,962 | 1,132,932 | 1, 186, 763 | 144,254 | 2,528,931 | 2,673,185 | 1,429, 804 | 28,318,505 | 1,904,568 | 26,413,937 |
| Nonresident aliens and citizens residing abroad. | 3,678 | 10, 290, 303 | 2,000,767 | 8,146,453 | 614,466 | 2,404, 361 | 792, 295 | 22,012,585 | 22, 804, 880 | 14,003,358 | 60, 264,588 | 3,790,646 | 56,473,942 |
|  | , 114 |  | $124.37$ | 1.214.914.422 | 85, 704 | 975.679 | $99,161,374$ | 2.369.587.850 | 4 | 1,403,485,691 | 17,745,761.473 | 1,821.122,118 | $15,924,639.355$ |

[Income returned for the calendar year ended Dec. 31, 1918.]

| Income classes. | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns. } \end{gathered}$ | Wages and salaries. | Business. | Partnerships, per-Sonalservice corporations, estates, and trusts. | Profits from sales of real estate, stocks, bonds, etc. | Rents and royalties. | Dividends. |  |  | Interest <br> and <br> investment <br> income. | Total income. | General deductions. | Net income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  | 1913-1917 | 1918 | Total. |  |  |  |  |
| \$1,000 |  | , | 5,330,123 | \$15,691, 829 | \$7,590, 25 | , | \$226 | \$31,326, 795 | \$31,327, 021 | \$40, 567,625 | \$809,304, 760 | \$72,103,257 | \$737, 201,503 |
| \$1,000 to \$2,000 | , 032 , | ,261,882,114 | 96,897,336 | 21,553,383 | $5,004,16$ | 66, 027 , | 22,555 | 14,528, 166 | 14,550, 721 | 99,933, 259 | 1,565, 848, 559 | 70,695, 4 | , 495, 153, 074 |
| \$2,000 to \$3,000 | 511, 084 | 841, 286,079 | 214, 830, 598 | 27, 658,496 | 9, 660,435 | 49,033, 253 |  | 49, 085, 852 | 49, 085, 852 | 44, 006, 456 | 1,235, 561,169 | 74, 872,24 | 160,688,922 |
| \$2,000 to $\$ 3,000$. | 985, 794 | 1,688,355,465 | 481, 629,130 | 69, 965, 255 | 22, 566, 721 | 164,681,389 | 96,716 | 38, 438,396 | 38,535, 112 | 165,525, 950 | 2,631, 259, 022 | $165,123,111$ | 466, 135,911 |
| \$3,000 to $\$ 4,000$ | 583,3 | 1,124,763,728 | $14,676,993$ $584,696,690$ | 23, 81463,409 | 30,584, 513 | 7, 038 | 128,341 | $36,635,281$ $61,115,287$ | 36,635,281 | 137, 749,644 |  | 155,627, 446 | $89,914,225$ $006,731,196$ |
| \$4,000 to \$5,000 i | 9,957 | 11,048,981 | 2,395, 827 | 1,828,831 | 658,982 | 2,694,898 | ...... | 30,647, 845 | 30,647, 845 | 4,470,303 | , 53, 745,667 | 9,686,952 | 44,058,715 |
| \$4,000 to \$5,000. | 312,284 | 691, 751, 106 | 435,601, 794 | 79, 133, 346 | 26, 669, 429 | 104, 281, 233 | 258, 600 | 73, 255, 825 | 73,514, 425 | 103, 205, 925 | ,514, 157, 258 | 119,642,387 | 394,514,871 |
| \$5,000 to \$6,000 | 126,554 | 277, 405, 833 | $242,336,173$ | 65, 617,486 | 24, 213, 269 | $60,866,599$ | $1,345,453$ | 77, 332,458 | 78, 677, 911 | 59,320, 748 | 808, 438,019 | 115,650,961 | 692, 787,058 |
| \$6,000 to \$7,000 | 79,152 | 200, 787, 257 | 166,586, 993 | 53, 544,926 | 15, 253, 537 | 41, 937,239 | $1,567,280$ | 73, 724,567 | 75, 391,847 | 49,599,600 | $603,101,399$ | 91, 194, 851 | 511,906,548 |
| \$7,000 to $\$ 8,000$ | 51,381 | 152,218, 825 | 107, 813,289 | 39, 463, 209 | 10,947, 409 | $32,850,105$ | 1, 885, 5555 | 59,689,936 | 61, 575, 491 | 55, 115, 956 | 459,984, 284 | $75,185,235$ | 384, 799, 049 |
| \$8,000 to \$9,000. | 35,117 | 117,315,958 | 74,332,450 | 41, 255,300 | 11, 558, 089 | 27,267, 574 | 1,799,640 | $53,485,817$ | 55, 285, 457 | 29,361,327 | 356, 376, 155 | 58, 234, 783 | $298,141,372$ |
| \$9,000 to \$10,000 | 27,152 20 | $101,731,599$ $85,141,736$ | 58, 9699,553 | $37,657,736$ $25,065,265$ | 7, 048, 803 | $16,377,304$ $14,826,813$ | $3,953,755$ $\mathbf{2}, 091,834$ | $51,546,719$ $49,250,061$ | 55,500, 474 | 27,204,644 | 304, 490,113 | 46, 434, 124 | $258,055,989$ |
| \$10,000 to \$11,000 | 20,414 16,371 | $85,141,736$ $74,568,160$ | $44,094,996$ $34,731,314$ | $25,065,265$ $21,370,857$ | 5,617, 252 $5,160,124$ | $14,826,813$ $21,201,577$ | 2, ${ }^{1}, 991,834,864$ | $49,250,061$ $44,188,741$ | 51,341, 895 | $23,095,779$ $21,217,678$ | $249,183,736$ $224,403,315$ | $34,493,428$ $35,742,066$ | $\begin{aligned} & 214,690,308 \\ & 188,661,249 \end{aligned}$ |
| \$12,000 to \$13,000 | 13,202 | $63,445,839$ | $29,248,680$ | 19,543,598 | 4,665,936 | 11,082,846 | 1,955, 550 | 40, 263, 997 | 42, 219,547 | 18, 099, 164 | 188,305, 610 | 23, 124, 978 | 165, 180,632 |
| \$13,000 to \$14,000 | 10,882 | 60,163,893 | $24,827,935$ | 19,002, 414 | $4,271,848$ | 8, 472,811 | 2, 167, 937 | 37,652,526 | 39, 820,463 | 16,706, 162 | 173, 265, 526 | $26,187,815$ | 147,077,711 |
| \$14,000 to \$15,000 | 9,123 | 52,926,487 | 20, 530, 453 | 15, 9412,994 | 3,271, 677 | 7,370,586 | 1, 722, 486 | 36,454,528 | 38,177, 14 | 14,851,932 | 153, 070, 143 | 20,442,233 | 132,627,910 |
| \$15,000 to \$20,000 | 30,227 | 192, 710, 674 | 72, 788, 253 | 65, 159,977 | 28; 201, 014 | 28,634, 332 | 8,595, 154 | 152,635, 943 | 161,231,097 | 60, 859,870 | 609,585, 217 | 87, 495,371 | 522,089,846 |
| \$20,000 to \$25,00 | 16,350 | 129, 024, 614 | 46, 186, 831 | 48, 147,358 | 9,049, 475 | 17,379, 400 | 7,168,001 | 121,149, 692 | 128,317,693 | 44,697,287 | 422, 802,658 | 56,582,264 | 366, 220,394 |
| \$25,000 to $\$ 30,000$ | 10,206 | 93,850,172 | 30, 803, 706 | 36,582,921 | $8,036,402$ | 13,593, 169 | 7,217,185 | 100, 198,704 | 107,415,889 | 33, 291,348 | 323,573,607 | 44, 347,248 | 279,226, 359 |
| \$30,000 to \$40,000. | 11, 887 | 127, 225,275 | 41, 067,520 | 58, 647,372 | $9,644,181$ | 17, 420,861 | 9,777, 117 | 156,298, 801 | 166, 775,918 | 51, 069,846 | 471,250,973 | 60, 716, 058 | 410,534,915 |
| \$40,000 to \$550,000. | 6,449 | 81,511,326 | 27, 019,045 | 46, 032, 152 | $7,155,270$ | 12,196, 323 | 7,610, 9.52 | 119, 701,353 | 127, 312, 305 | 36, 179, 497 | 337, 405,918 | 49, 124, 482 | $288,281,436$ |
| \$50,000 to $\$ 60,000$. | 3,720 2,441 | $55,663,419$ $40,463,065$ | $17,079,952$ $14,285,798$ | $31,780,294$ $26,610,383$ | $4,827,344$ $3,663,321$ | $8,477,696$ $6,060,795$ | $5,103,164$ $4,230,325$ | 89, 274, 625 | $94,377,789$ $72,621,386$ | $27,089,864$ $19,000,284$ | $239,296,358$ <br> 182,705 | $35,579,521$ $24,540,081$ | $\begin{aligned} & 203,716,837 \\ & 158,164,951 \end{aligned}$ |
| \$70,000 to $\$ 80,000$ | 1,691 | 31, 730,719 | 10,511,549 | 23, 446, 776 | 2,554, 892 | 4,385,605 | 3, 046, 898 | 56, 115, 932 | 59,162,830 | 21, 135, 773 | 152, 928, 144 | 26, 467, 507 | 126, 460, 637 |
| \$80,000 to \$90,000. | 1,210 | 23, 320,582 | 8,585, 966 | 17, 583, 763 | 1,650,371 | 2,819, 467 | 2,949,767 | 48, 333,960 | 51, 283, 727 | 13, 794, 322 | 119, 038, 198 | 16, 0911,054 | 102,947, 144 |
| \$90,000 to \$100,000. | 934 | 19, 097, 752 | 6,386,584 | 15, 672,522 | 1,205,616 | 2,823, 770 | 2,587, 774 | 44,527,189 | 47, 114, 963 | 11, 853,683 | 104, 154, 890 | 15, 723,722 | 88, 431, 168 |
| \$100,000 to \$150,000 | 2,358 | 52,375, 847 | 20,939, 429 | 57, 029, 852 | 6,029, 048 | 10,119, 756 | 8,377, 175 | 133, 700, 428 | 142, 077,603 | 40, 417, 192 | 328, 988, 727 | $44,881,987$ | 284, 106, 740 |
| \$150,000 to \$200,000 | 866 | 24, 038,003 | 14, 293, 994 | 30, 115,975 | 2,301,799 | 3,547,938 | 3,969,222 | 77,125,043 | 81,094, 265 | 28, 164, 214 | 183, 556, 188 | 34, 812,613 | 148, 743,575 |
| \$200,000 to \$250,00 | 401 | 11,671,980 | 6,535,099 | 23, 428,371 | 1,368,687 | 1,904,615 | 2, 861,793 | 44, 384,734 | 47, 24 ${ }^{\text {a }}, 527$ | 11, 899, 102 | 104, 054,381 | 14, 728,861 | 89,325, 520 |
| \$250,000 to \$300,000 | 247 | 8, 416, 827 | 5,787,500 | 16, 631,778 | 1,691, 720 | 1, 131, 366 | 926, 391 | 33,306, 318 | 34, 232,709 | 10,549,884 | $78,441,784$ | 11, 486,062 | 66,955,722 |
| \$300,000 to $\$ 400,000$ | 260 | 11,542,194 | 5,776,842 | 23, 442,485 | 991,158 | 2,868, 981 | -925,171 | $45,914,203$ | 46, 839,374 | $15,075,591$ | 106, 236,625 | 16,115,960 | $90,420,665$ |
| $\$ 400,000$ to $\$ 500,000 .$. $\$ 500,000$ to $7750,000$. | 122 | 4, 753, 921 | 3,759,899 | 15, 041, 844 | 717,030 | 1, 053, 144 | 1,126,201 | 28,651, 429 | 29, 777,630 | 7,712,081 | 62, 815,549 | 8,690,786 | $54,124,763$ |
| \$500,000 to ${ }^{\prime} 750,000$. | 132 | 3;640,761 | 6,563,656 | 17, 884,749 | 3,589, 353 | 2,531,886 | 577,593 | 50, 250,503 | $50,82 \mathrm{C}, 09 \mathrm{C}$ | 16,060,922 | 101,099, 4231 | 20,721, 484 | 80,377, 939 |


| \$750,000 to \$1,000,000. | 46 | 2) $2,814,41.9$ | 3,570,7791 | 3,536,8041 | 362, 796 | 1,829,7191 | 1,037,625 | 27,398,097́ | $28,435,722$ | 6,080, 654 | 46,636,893 | 7,939,284 | 38,697,609 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000,000 to \$1,500,000. | 33 | 2,960,439 | 890,761 | 9,972,411 | 420,955 | 285, 948 | 82,025 | 26, 563,471 | 26,645,496 | 5,888,001 | 47,064,011 | 7, 820,923 | 39,243, 088 |
| \$1,500,000 to \$2,000,000. | 16 | -593,884 | 1,753,460 | 7,355, 071 | 103, 847 | 234, 360 | 10,400 | 17,330, 933 | 17,341,333 | 5,973, 482 | $33,355,437$ | 6,476,930 | 26, 878,507 |
| \$2,000,000 to \$3,000,000. | 11 | 551,963 | 238,246 | 1,210,554 | 294,836 | 2,957,328 |  | 24, 464, 027 | 24,464, 027 | 6,183,452 | 35,900, 406 | 9,122, 429 | 26,777,977 |
| \$3,000,000 to \$4,000,000. | 4 | 4 44, 054 |  | 54,101 |  |  |  |  | 13, 241, 792 |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$. | 2 | ${ }^{(2)}$ |  | (2) ${ }^{\text {2 }}$ | ${ }_{(2)}{ }^{\text {2 }}$ ) | $\left.{ }^{2}\right)^{\prime}$ | $\left.{ }^{(2)}\right)^{0 \times 0}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}{ }^{2}$ | ${ }^{(2)}$ | ${ }_{(2)}$ | (2) |
| \$5,000,000 and over... | 1. | (2) |  | ${ }^{2}$ ) |  |  |  | (2) | (2) | (2) | (2) | (2) | (2) |
| Classes grouped ${ }^{2}$. |  | 11,277 |  | 22,995 | 62,966 | 8,108 | 11,800 | 31, 915,684 | 31,927,484 | 10,338,991 | 42,371, 821 | 11,915, 297 | 30,456,524 |
| Total. | 4, 42i, 114 | 8,267,391,550 | 3.124.355, 196 | 1,214,914,422 | 291, 185, 704 | 975, 679,666 | 99, 161,374 | 2,369,587,870 | 2,468,749,244 | 1,403,485,691 | 17,745,761,473 | 1,821,122,118 | 15,924,639,355 |

1 Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes gronped to conceal net income and identity of the taxpayers.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income. personal exemption, dividends, and tax paid.
[Income returned for the calendar year ended Dec. 31, 1918.]

| Income class. | Num- | Net <br> income. | Exempt norm | ons from ltax. | Normal | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | returns. |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 1 | 3,722 | \$5,773,936 | \$7,968,045 | \$128,551 |  |  |  |
| \$1,000 to $\$ 2,000 .$. | 8,236 | 12, 160,874 | 8,376,148 | 56,897 | \$252,541 |  | \$252,541 |
| \$2,000 to \$3,000 ${ }^{1}$ | 5,794 | 13,295, 840 | 14, 942, 750 | 126,630 |  |  |  |
| \$2,000 to \$3,000. | 10,155 | 25, 444, 598 | $19,925,861$ | 261,393 | 331,509 |  | 331,509 |
| \$3,000 to \$4,000 ${ }^{1}$ | 163 | 524,804 | 499,100 | 64, 851 |  |  |  |
| \$3,000 to \$4,000.. | 4,929 | $16,915,470$ 46,102 | $10,820,619$ 28,210 | 452,786 20,832 | 340,309 |  | 340,309 |
| \$4,000 to \$5,000. | 2,585 | 11,591,089 | 5, 877, 966 | 475,534 | 314,469 |  | 314,469 |
| \$5,000 to \$6,000. | ${ }^{9} 942$ | 5,118, 255 | 2,094,039 | 340,671 | 168,036 | \$3,906 | 171,942 |
| \$6,000 to \$7,000. | 595 | 3,840, 840 | 1,328,881 | 400,987 | 138,968 | 10,709 | 149,677 |
| \$7,000 to \$8,000. | 411 | 3,061,959 | -900,290 | 370, 153 | 129,919 | 15,706 | 145,625 |
| \$8,000 to \$9,000. | 276 | 2,331,948 | 587,605 | 283,874 | 114,386 | 15,933 | 130,319 |
| \$9,000 to \$10,000. | 205 | 1,945, 577 | 433,583 | 341,083 | 104,956 | 19,981 | 124,937 |
| \$10,000 to \$11,000. | 168 | 1,741,212 | 358,666 | 300, 366 | 93,123 | 20,892 | 114,015 |
| \$11,000 to \$12,000. | 127 | 1,468,790 | 277, 428 | 268,642 | 91, 330 | 20,555 | 111,885 |
| \$12,000 to \$13,000. | 91 | 1,134,055 | 197, 600 | 202,678 | 68,803 | 19,342 | 88, 145 |
| \$13,000 to \$14,000. | 68 | -919,370 | 146,600 | 209,670 | 52,070 | 17,275 | 69,345 |
| \$14,000 to \$15,000..... | 41 | 589, 709 | 84,467 | 97,003 | 39,661 | 13,487 | 53,148 |
| \$15,000 to \$20,000...... | 187 | 3,206, 734 | 396,516 | 718,734 | 211,487 | 88,822 | 300, 309 |
| \$20,000 to \$25,000. | 99 | 2,231,756 | 203, 800 | 700,761 | 142,918 | 92, 230 | 235, 148 |
| \$25,000 to \$30,000. | 47 | 1,296, 292 | 102, 800 | 377,166 | 87,058 | 68,642 | 155,700 |
| \$30,000 to \$40,000. | 64 | 2,204, 205 | 123,566 | 710, 809 | 149, 329 | 151,564 | 300.893 |
| \$40,000 to \$50,000. | 35 | 1,551,962 | 75, 232 | 611,760 | 102, 236 | 130,725 | 232,961 |
| \$50,000 to \$60,000. | 15 | 814,782 | 34, 800 | 258,275 | 58,762 | 93,455 | 152,217 |
| \$60,000 to \$70,000. | 8 | 520, 178 | 17, 400 | 286,417 | 28, 326 | 77, 256 | 105,582 |
| \$70,000 to \$80,000. | 5 | 373,918 | 11,200 | 60,155 | 35,996 | 61,240 | 97,236 |
| \$80,000 to $\$ 90,000$. | 4 | 339,933 | 9, 800 | 91,177 | 17,892 | 66, 400 | $84,292$ |
| \$90,000 to \$100,000. | 1 | ${ }^{(2)}$ | (2) |  | ${ }^{(2)}$ |  | (2) |
| $\$ 100,000$ to $\$ 150,000$. $\$ 150,000$ to $\$ 200,000$. | 3 | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |  | $\left.{ }^{2}\right)$ |
| $\$ 200,000 \text { to } \$ 250,000 \ldots$ |  |  |  |  |  |  |  |
| \$300,000 to \$400,000.. |  |  |  |  |  |  |  |
| $\$ 400,000$ to $\$ 500,000 \ldots$ $\$ 500,000$ to $\$ 750,000 \ldots$. | 1 | (2) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| 2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  | 806,765 | 8,600 | 148 | 78,317 | 291,042 | 369,359 |
| Grand total | 38,988 | 121,250,953 | 75,831,572 | 8,366,727 | 3,152,401 | 1,279,162 | 4,431,563 |

ALASKA.

| \$1,000 to \$2,000 | 758 | 81, 276,467 | \$1,630,904 |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 3,352 | 4, 942,820 | 3,352, 190 |  | \$94,078 |  | \$94,078 |
| \$2,000 to \$3,0001 | 853 | 1,850, 507 | 2, 105,004 | \$28,446 |  |  |  |
| \$2,000 to \$3,000. | 1,777 | 3,966,455 | 2,647,938 |  | 75, 060 |  | 75,060 |
| \$3,000 to $\$ 4,000{ }^{1}$ |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 3,000 \text { to } \$ 4,000 . . \\ & \$ 4,000 \text { to } \$ 5,000 \text { i } \end{aligned}$ | 791 | 2,638,764 | 1,226, 834 | 2,500 | 84,385 |  | 84,385 |
| \$4,000 to \$5,000. | 8 | 34,919 | 15,600 | 4,384 | 1,059 |  | 1,059 |
| \$5,000 to \$6,000. | 16 | 88,997 | 29,876 | 29,045 | 3,083 | \$88 | 3,171 |
| \$6,000 to \$7,000. | -16 | 102, 602 | 2S,600 | 15,140 | 4,543 | 277 | 4,820 |
| \$7,000 to \$8,000. | 7 | 52,207 | 14,600 | 14,436 | 2,821 | 260 | 3,081 |
| \$8,000 to \$9,000. | 5 | 40,796 | 11,300 | 11,217 | 1,682 | 274 | 1,950 |
| \$9,000 to \$10,400. | 1 | ${ }^{2}{ }^{2}$ | (2) | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| \$10,000 to \$11,000. | 2 | 20,369 | 4,400 |  | 1,436 | 134 | 1,570 |
| \$11,000 to \$12,000. | 4 | 46,164 | 8,800 | 12,034 | 2,093 | 666 | 2,759 |
| \$12,000 to \$13,000. | 2 | 25,041 | 2,000 | 3,000 | 1,924 | 481 | 2,405 |
| \$13,000 to \$14,000. | 1 | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | (2) | (2) |  |
| \$14,000 to \$15,000. | 1 | ${ }^{(2)}$ | (2) | (2) | $\left.{ }^{2}\right)$ | (2) | (2) |
| $\$ 15,000 \text { to } \$ 20,000 \text {. }$ | 7 | $118,234$ | ${ }_{(2)}^{10,983}$ | $11,350$ | $\underset{(2)}{9,829}$ | $\underset{(2,332}{3}$ | $13,161$ |
| $\$ 20,000 \text { to } \$ 25,000 \text {. }$ | 2 | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | (2) |
| \$30,000 to \$40,000. | 2 | (2) | ${ }^{(2)}$ | (2) | (2) | (2) | (2) |

[^9]TABLE 8.-PFRSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.
ALASKA-Continued.

| Income class. | $\begin{aligned} & \text { Num- } \\ & \text { ber of } \\ & \text { returns. } \end{aligned}$ | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$40,000 to \$50,000. |  |  |  |  |  |  |  |
| \$50,000 to \$60,000. |  |  |  |  |  |  |  |
| \$60,000 to \$70,000. |  |  |  |  |  |  |  |
| \$70,000 to \$80,009. | 1 | (2) | (2) | (2) | (2) | (2) |  |
| \$80,000 to \$90,000. |  |  |  |  |  |  |  |
| 90,000 to $\$ 100,000$ |  |  |  |  |  |  |  |
| 4100,000 to \$150,000. |  |  |  |  |  |  |  |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000. |  |  |  |  |  |  |  |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$ 800,000 to $\$ 750,000$. |  |  |  |  |  |  |  |
| 8750,000 to \$1,000,000 |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | \$230,645 | \$15, 600 | \$147,977 | 88, 121 | \$21, 233 | \$29,354 |
| Grand total | 7,606 | 15, 434,987 | 11, 104, 429 | 279,529 | 290, 114 | 26,745 | 316,859 |
|  |  |  | ARIZON | A. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$. | 1,044 | \$1,693, 252 | \$2,117, 725 |  |  |  |  |
| \$1,000 to \$2,000... | 3,701 | 5, 740,693 | 3,749, 817 | 2.870 | \$118,576 |  | \$118,536 |
| \$2,000 to $\$ 3,0001$. | 2,458 | $5,603.772$ | 6. 275,963 | 21,337 |  |  |  |
| \$2,000 to $\$ 3,000 \ldots$ | 3,235 36 | 7,973, 355 | 5,790,059 | 29,071 | 129,835 |  | 129,835 |
| $\$ 3,000$ to $\$ 4,0001$ $\$ 3,000$ to $\$ 4,000$. | , 36 | 126, 774 | 113, 100 | 31,951 |  |  |  |
| $\$ 3,000$ $\$ 4,000$ to $\$ 4,0000.0$ | 1,463 | 4,924, 202 | 3,068, 023 | 42,955 | 107,610 |  | 10̄, 610 |
| $\$ 4,000$ to $\$ 5,000{ }^{1}$ $\$ 4,000$ to $\$ 5,000 .$. | 7 | 32,625 | 1 20,300 | 14,101 |  |  |  |
| $\$ 4,000$ to $\$ 5,000$. $\$ 5,000$ to $\$ 6,000$. | 582 | 2,594, 433 |  | 133,930 | 67,358 |  | 67,358 |
| $\$ 5,000$ to $\$ 6,000 \ldots$ $\$ 6,000$ to $\$ 7,000 .$. | 311 254 1 | 1,702,124 | 679,153 in3, 406\% | 131,687 268,572 | 55,323 52,207 | $\$ 1,839$ 4447 | 57,162 56,654 |
| $\$ 8,000$ to $\$ 7,000 \ldots . . . . .$. $\$ 7,000$ to $\$ 8,000 . . . .$. | 254 141 | $1,655,670$ $1,053,927$ |  | 268, 572 | 52,207 54,819 | 4,447 5,321 | 56, 654 |
| \$7,000 to \$8,000. | 141 86 | $1,053,927$ 732,965 | 238, 387 | 39, 270 | 54,819 <br> 34,958 | 5,521 5,540 | 40,498 |
| \$9,000 to \$10,000. | ¢2 | 584, 959 | 127, 080 | 83, 188 | 31,555 | 5,790 | 37,345 |
| \$10,000 to \$11,000. | - 47 | 495, 234 | 102, 200 | 90,782 | 26,622 | 6,099 | 32,721 |
| \$11,000 to \$12,000. | 38 | 436,991 | 85,508 | 49,884 | 27,492 | 6,288 | 33,780 |
| \$12,000 to \$13,000. | 27 | 336, 819 | 55,533 | 164,635 | 20,348 | 5,662 | 26,010 |
| \$13,000 to \$14,000.. | 36 | 483,408 | 66,940 | 1:1,795 | 27,492 | 9,003 | 36,495 |
| 814,000 to $\$ 15,000$ | 21 | 301, 68.4 | 45, 400 | 77,855 | 15,960 | 6,297 | 22,254 |
| \$15,000 to \$20,000...... | 53 | 925.012 | 105, 683 | 287, 864 | 52,952 | 25,156 | 78,108 |
| \$20,000 to \$25,000. | 28 | 625, 666 | 56, 467 | 514,922 | 6,956 | 30,663 | 37,619 |
| \$25,000 to \$30,000. | 22 | 598,535 | 45.600 | 200, 010 | 36,039 | 31,074 | 67,113 |
| \$30,000 to $\$ 40,000$ | 23 | 780,877 | 45,333 | 255, 202 | 49,768 | 51,790 | 101,558 |
| \$40,000 to $\$ 50,000$. | 10 | 438,772 | 21,400 | 187,506 | 26,020 | 36,173 | 62,193 |
| \$50,000 to $\$ 60,000$. | 4 | 209,676 | 7, 800 | 6i7,138 | 15,443 | 24,396 | 39,839 |
| \$00,000 to \$70,000. | 3 | 198,33i | 3,000 | 176,313 | 2,635 | 28,294 | 30,929 |
| \$70,000 to \$80,000. | 1 | (2) |  |  | (2) |  |  |
| \$80,000 to \$90,000.. | 2 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$90,000 to \$100,000.. | 2 | (2) | (2) | (2) | $\left({ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ |
| \$100,000 to \$150,000. | 2 | $\left.{ }^{2}\right)$ | (2) | ${ }^{2}$ ) |  | ${ }^{2}$ ) | (2) |
| \$150,000 to $\$ 200000$ to $\$ 250,0000 .$. | 1 | (2) | (2) | (2) |  | (2) | (2) |
| \$250,000 to $\$ 300,000 .$. |  | (2) | (2) | (2) |  | (2) |  |
| \$300,000 to \$400,000.. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. | 1 | $\left.{ }^{2}\right)$ | (2) | (2) |  | (2) | $\left.{ }^{2}\right)$ |
| \$500,000 to $\$ 750,000 .$. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,329, 6ik9 | 15, 200 | 1,377,227 | 12,738 | 447, 538 | 480,316 |
| Grand total. | 13, 701 | 41,579, 450 | 24,956,523 | 4,424,164 | 972, 746 | 751,370 | 1,724,116 |

[^10]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

ARKANSAS.

| Income class. | Num- <br> ber of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| 1,000 to \$2,000 1. | 1,031 | \$1,467,940 | \$2,072,969 | \$50,158 |  |  |  |
| \$1,000 to \$2,000.. | 3,518 | 5,236,054 | 3,552,066 | 34,929 | \$94,622 |  | \$94,622 |
| \$2,000 to \$3,000 ${ }^{1}$ | 3,668 | 8,455,407 | 9, 507, 698 | 166,853 |  |  |  |
| \$2,000 to \$3,000. | 4,278 | 10, 743,549 | 8,280, 646 | 67,005 | 146,460 |  | 146,46\% |
| \$3,000 to \$4,000 ${ }^{1}$ | 233 | 777,947 | 677,368 | 183, 719 |  |  |  |
| \$3,000 to \$4,000.. | 2,939 | 10, 134,513 | 6,320, 042 | 259,763 | 214, 126 |  | 214,12 |
| \$4,000 to \$5,000 ${ }^{1}$ | 72 | 330,924 | 198,394 | 1.58,456 |  |  |  |
| \$4,000 to \$5,000. | 1,513 992 | 6, <br> $5,429,044$ | 3, 295,734 $\mathbf{2}, 155,574$ | 209, 702 | 193,771 177,000 |  | 193,776 $180,85 \$$ |
| \$5,000 to \$6,000. | ${ }^{+} 992$ | 5,411,946 | 2, 155, 574 | 367, 290 | 177, 000 | $\$ 3,854$ 10 1086 | 180, 85 \$ |
| \$6,000 to \$7,000. | 615 404 | $3,961,807$ $2,986,998$ | $1,320,996$ 872,727 | 382,354 315,525 | 135,001 122,121 | 10,786 14,717 | 145,787 136,838 |
| \$8,000 to $\$ 9,000$ | 302 | 2,555, 102 | 648,790 | 384,245 | 115,357 | 18, 854 | 134,211 |
| \$9,000 to \$10,000. | 196 | 1,857,214 | 410,450 | 269,349 | 113,409 | 17,513 | 130, 922 |
| \$10,000 to $\$ 11,000$ | 149 | 1,565,744 | 316,799 | 197,990 | -93,573 | 19,795 | 113,368 |
| \$11,000 to \$12,000 | 115 | 1,317,219 | 252, 250 | 257,192 | 71,799 | 18,737 | 90,536 |
| \$12,000 to \$13,000 | 74 | 926, 262 | 148,702 | 136,686 | 59,561 | 14, 856 | 74, 417 |
| \$13,000 to \$14,000 | 70 | 945,153 | 149,650 | 141,736 | 64,599 | 18,509 | 83, 108 |
| \$14,000 to \$15,000 | 60 | 869,201 | 130, 150 | 110,784 | 51,588 | 19,012 | 70,600 |
| \$15,000 to \$20,000. | 159 | 2,695,121 | 338,066 | 600,455 | 180,310 | 75, 120 | 255,430 |
| \$20,000 to \$25,000. | 84 | 1,860, 184 | 173,983 | 469,218 | 124, 149 | 74,996 | 199, 145 |
| \$25,000 to \$30,000. | 52 | 1,396,129 | 102, 266 | 324,301 | 106,805 | 74,574 | 181,379 |
| \$30,000 to \$40,000 | 50 | 1,688,439 | 106,600 | 339,605 | 136,913 | 115,336 | 252,249 |
| \$40,000 to \$50,000...... | 17 | 757,798 | 34,200 | 203,674 | 58,967 | 73,568 | 132,535 |
| \$50,000 to $\$ 80,000 . . . .$. | 10 | 552,253 | 25, 400 | 137,031 | 44,420 | 67,386 | 111,806 |
| \$70,000 to $\$ 80,000$. | i | (2) | (2) | (2) | (2) | (2) | (2) |
| \$80,000 to \$90,000 | 4 | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ |
| \$90,000 to \$100,000. |  |  |  |  |  |  |  |
| \$100,000 to $\$ 150,000 \ldots$. | 6 | (2) | ${ }^{2}$ ) | ( ${ }^{2}$ ) | (2) | (2) | $\left.{ }^{2}\right)$ |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,132,089 | 18,600 | 513,458 | 70,464 | 256,849 | 327,313 |
| Grand total. | 20,612 | 76,354,037 | 41, 110,120 | 6,281,478 | 2,375,015 | 894,462 | 3,269,477 |

CALIFORNIA.

| \$1,000 to \$2,000 | 29,387 | \$44,493,920 | \$58,726,706 | \$2,062,467 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 48,071 | 70,083,573 | 48, 407,578 | 535,462 | \$1,308,092 |  | \$1,308,092 |
| \$2,000 to \$3,000 | 18,924 | 43, 110,059 | 45, 881,748 | 2,164,533 |  |  |  |
| \$2,000 to \$3,000. | 43,908 | 109,841, 205 | 78,532,027 | 1,696, 153 | 1,804,734 |  | 1,804,734 |
| \$3,000 to \$4,000 | 1,580 | 5,326, 151 | 3,292,756 | 3,439,656 |  |  |  |
| \$3,000 to \$4,000. | 28,092 | 96, 438, 116 | $56,891,343$ | 3,251, 624 | 2,212,653 |  | 2,212,653 |
| \$4,000 to \$5,000 | 736 | 3,293, 178 | 1,334, 180 | 2,684,615 |  |  |  |
| \$4,000 to \$5,000. | 13,865 | 61, 667.325 | 28,420, 572 | 3,791,563 | 1, 784, 164 |  | 1,784,464 |
| \$5,000 to \$6,000. | 5, 630 | 30, 953, 813 | 11,299, 067 | 9, 630, 420 | 652, 594 | \$25, 210 | 677,804 |
| \$6,000 to \$7,000. | 3,689 | 23, 856,335 | 7,369, 123 | 3,420,799 | 783,327 | 66,618 | 849,945 |
| \$7,000 to \$8,000. | 2,374 | 17,817, 225 | 4,704,819 | 3,262,486 | 652,232 | 101,581 | 753,813 |
| \$8,000 to \$9,000. | 1,670 | 14, 164,025 | 3,276,952 | 2,720,353 | 572,814 | 107,357 | 680, 171 |
| \$9,000 to \$10,000. | 1,312 | 12, 551, 660 | 2,594,917 | 2, 648,513 | 583,836 | 121, 547 | 705,383 |
| \$10,000 to \$11,000. | - 982 | 10, 276,812 | 1,878,557 | 2,299,732 | 505,831 | 125,978 | 631, 809 |
| \$11,000 to \$12,000. | 734 | 8,458,333 | 1,415, 086 | 2,288, 532 | 405,453 | 124,709 | 530,162 |
| \$12,000 to \$13,000. | 615 | 7,643,177 | 1,141,427 | 2,073, 171 | 378,771 | 128,872 | 507,643 |
| \$13,000 to \$14,000. | 581 | 7,825,392 | 1, 129, 692 | 1,939, 622 | 440, 156 | 148,883 | 589, 039 |
| \$14,000 to \$15,000. | 442 | 6,399, 281 | 840,681 | 1,892, 457 | 342,044 | 138,221 | 480, 265 |
| \$15,000 to \$20,000. | 1,378 | 23,634,702 | 2,533,253 | 7,661, 196 | 1,321,588 | 662, 117 | 1,983, 705 |
| \$20,000 to \$25,000. | 762 | 16,972,851 | 1,406, 251 | 5,806,240 | 989, 646 | 693,380 | 1,683, 026 |
| \$25,000 to \$30,000. | 482 | 13, 100, 781 | 888,340 | 5,273, 016 | 720,748 | 683, 379 | 1,404, 127 |
| \$30,000 to $\$ 40,000$ | 509 | 17,486,749 | 927,747 | 7,517,458 | 974,290 | 1,233,734 | 2, 208, 024 |
| \$40,000 to \$50,000. | 241 | 10,680,817 | 440, 098 | 4,698,939 | 636,865 | 967, 136 | 1,604,001 |

[^11]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued

CALIFORNIA-Continued.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 140 | \$7, 650,446 | \$257,000 | \$3,280,328 | \$502,888 | \$894,535 | \$1,397,423 |
| \$60,000 to \$70,000. | 104 | 6, 719,645 | 187, 050 | 3,287,209 | 369, 140 | 900,773 | $1,269,913$ |
| \$70,000 to \$80,000. | 72 | 5, 392, 294 | 132, 000 | 2, 096, 659 | 346,652 | 866,663 | 1,213,315 |
| \$80,000 to $\$ 90,000$. | 44 | 3,689, 183 | 73,200 | 1,412,750 | 272,512 | 698,645 | 971,157 |
| \$90,000 to \$100,000. | 38 | 3.625, 344 | 66, 666 | 1,950,151 | 170,853 | 828, 186 | 999,039 |
| \$100,000 to \$150,000... | 64 | 7,627,208 | 120,400 | 4, 146, 039 | 453, 836 | 2,007,424 | 2,521,260 |
| \$150,000 to \$200,000. | 20 | 3,384, 265 | 38, 800 | 2, 252,791 | 165, 590 | 1,206,036 | 1,371,626 |
| \$200,000 to \$250,000. | 9 | 1,955, 464 | 14, 000 | 979, 193 | 120,325 | 722, 634 | -842,959 |
| \$250,000 to \$300,000... | 7 | 1,877, 322 | 12,200 | 914,460 | 117,242 | 825, 866 | 943, 108 |
| \$300,000 to \$ $\$ 400,000 \ldots$ | 6 | 2,159,914 | 6,600 | 745,751 | 145,852 | 1,051, 806 | 1,197, 658 |
| $\$ 400,000 \text { to } \$ 500,000 . . .$ | 1 2 | ${ }_{(2)}{ }^{2}$ ) | ${ }^{(2)}$ | (2) |  | ${ }^{(2)}$ | ${ }^{2}$ ) |
| $\$ 500,000 \text { to } \$ 750,000 \ldots . .$ | 2 | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | (2) |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,693,815 | 6,600 | 935,957 | 72,014 | 872,594 | 944,608 |
| Grand total... | 206, 471 | 701, 850, 380 | 361, 247, 436 | 104, 766, 295 | 19,807,042 | 16,263, 884 | 36,070,926 |

COLORADO.

| \$1,000 to \$2,000 ${ }^{\text {L }}$. | 8, 107 | \$12,533, 294 | \$10,533, 265 | \$496,503 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | 10,588 | 15, 556,753 | 11], 734,352 | 138,122 | \$281,943 |  | \$281,943 |
| \$2,000 to \$3,000 | 9,376 | 21, 295, 680 | 23, 600,494 | 795, 829 |  |  |  |
| \$2,000 to $\$ 3,000$. | 12,205 | 30,458,958 | 23, 257,395 | 425, 524 | 407, 396 |  | 407,396 |
| \$3,009 to \$4,000 ${ }^{1}$ | 466 | 1,612,664 | 1, 250,038 | 547,371 |  |  |  |
| \$3,000 to $\$ 4,000$ | 6,539 | 22,711,570 | 13, 814,671 | 674,531 | 493,534 |  | 493,5.34 |
| \$4,000 to \$5,000 ${ }^{1}$. | 182 | 812, 794 | 372,960 | 561,149 |  |  |  |
| \$4,000 to \$5,000.. | 2,978 | 13, 256,694 | 6,524,329 | 768,409 | 362,618 |  | 362,618 |
| \$5,000 to \$6,000 . ...... | 1,131 | 6,196,080 | 2,410,750 | 623, 109 | 193, 689 | \$4,825 | 198,514 |
| \$6,000 to \$7,000........ | 668 | 4,308,031 | 1,376,112 | 482,573 | 146,718 | 13,270 | 159,988 |
| \$7,090 to \$8,000. | 408 | 3,050, 809 | 873,120 | 489, 497 | 104,772 | 16,249 | 121, 021 |
| \$8,000 to $\$ 9,000$. | 303 | 2,572,946 | 635, 668 | 426,156 | 114,397 | 19,186 | 133, 583 |
| \$9,000 to $\$ 10,000$. | 210 | 1,986,762 | 430,342 | 446,379 | 82, 269 | 19,546 | 101, 815 |
| \$10,000 to $\$ 11,000$ | 139 | 1,454, 870 | 300, 232 | 269, 468 | 78,597 | 17.799 | 96,396 |
| \$11,000 to $\$ 12,000$ | 114 | 1,329, 432 | 231, 500 | ${ }^{389} 9488$ | 64,836 | 18,940 | 83,776 |
| \$12,000 to \$13,000 | 89 | 1,116,359 | 191, 700 | 258,262 | 58,726 | 18,999 | 77,725 |
| \$13,000 to \$14,000. | 81 | 1,112,513 | 159,766 | 272, 813 | 65,214 | 20,987 | 86,261 |
| \$14,000 to $\$ 15,000$. | 65 | 945, 836 | 124,400 | 357,322 | 46,675 | 20,404 | 67,079 |
| \$15,000 to \$20,000. | 200 | 3,471,782 | 386,657 | 1,142, 112 | 185, 363 | 97,642 | 283,005 |
| \$20,000 to $\$ 25,030$. | 104 | 2,307,558 | 198,300 | 858,347 | 130,071 | 94,043 | 224, 114 |
| \$25,000 to $\$ 30,000$. | 55 | 1, 494, 402 | 107,049 | 464,593 | 97, 127 | 79,698 | 176,825 |
| \$30,000 to $\$ 40,000$ | 50 | 1,716,490 | 77,600 | 708, 127 | 107,018 | 120,076 | 227,094 |
| \$40,000 to \$50,000. | 39 | 1,708,195 | 77,000 | 857,710 | 87,126 | 155,610 | 242,736 |
| \$50,000 to \$60,000. | 13 | 704,681 | 24, 200 | 273,968 | 48,257 | 80,506 | 128,763 |
| \$60,000 to \$70,000 | 14 | 899,458 | 19,900 | 443,346 | 50, 554 | 130,476 | 181,030 |
| \$70,000 to \$80,000 | 9 | 676,542 | 15,500 | 333, 100 | 31,376 | 110,265 | 141,641 |
| \$80,000 to \$90,000. | 6 | 512,672 | 11,400 | 336,972 | 17, 453 | 100,440 | 117,893 |
| \$90,000 to $\$ 100,000$ | 5 | 471,800 | 7,000 | 347, 151 | 12,849 | 104,320 | 117,169 |
| \$100,000 to \$150,000. | 9 | 1,026,056 | 15,433 | 884,366 | 12,570 | 242,477 | 255,047 |
| $\$ 150,000$ to $\$ 290,000$. $\$ 200,000$ to $\$ 250,000$ | 3 | 501,82S | (2) 6 , 000 | 23, 27.58 | ${ }_{(2)}^{19,013}$ | 177,554 | 196,567 |
| \$200,000 to $\$ 250,000$. | 1 | (2) | (2) | ${ }^{(2)}$ |  |  | ${ }^{(2)}$ |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. | 2 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{2}$ | (2) | (2) |
| \$ $\$ 490,000$ to $\$ 500,000 \ldots$ |  |  |  |  |  |  |  |
| \$ $\$ 700,000$ to $\$ 750,000 \ldots$. |  |  |  |  |  |  |  |
| \$750,000 te \$1,000,000. | 1 | (2) | ${ }^{2}$ ) | (2) | ${ }^{2}$ ) | (2) | (2) |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{\text {3 }}$ |  | 1,6×4,442 | 7,200 | 2, 111,527 | 20, 817 | 860,635 | 881,452 |
| Grand total. | 54, 166 | 159, 487, 951 | 103,774,333 | 17,322,5>2 | 3,320,975 | 2,523,947 | 5,844,925 |

' Nontaxable. Yersonal exemption and dividends exceed net income.
2 Classes grouped to conceal the net income and identity of the taxpayer.
$18123^{\circ}-21-4$

## TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

CONNECTICUT.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$2,000 to \$2,500 ${ }^{1}$ | 10,414 | \$15,650,329 | \$19, 830,903 | \$937,511 |  |  |  |
| \$2,000 to \$2,500. | 24,709 | 34, 788, 617 | 24, 828,535 | 501,413 | \$576,319 |  | \$576,319 |
| \$2,500 to \$3,000 ${ }^{1}$ | 9, 871 | 22,398,301 | 23, 473,228 | 2,047, 641 |  |  |  |
| \$2,500 to $\$ 3,000$. | 16, 804 | 40, 658, 048 | 29, 170, 645 | 1,306, 440 | 614,023 |  | 614,023 |
| \$3,000 to \$4,0001 | 732 | 2,475,161 | 1,509, 228 | 1,245,513 |  |  |  |
| \$3,000 to \$4,000. | 10,444 | 35, 650, 830 | 21, 018,407 | 2,009,581 | 756, 504 |  | 756,504 |
| \$4,000 to \$5,000 1 | 407 | 1,796, 157 | 629, 184 | 1,461,415 |  |  |  |
| \$4,000 to \$5,000. | 4,908 | 21, 824,719 | 10,290,742 | 1,806, 451 | 580, 924 |  | 580,924 |
| \$5,000 to \$6,000. | 1,765 | 9,707, 332 | 3,424, 856 | 2, 026, 954 | 253, 725 | \$8,883 | 262, 608 |
| \$6,000 to \$7,000. | 1,297 | 8,384, 521 | 2,546, 011 | 1,936, 250 | 234, 853 | 23,945 | 258,798 |
| \$7,000 to \$8,000. | 853 | 6,416, 121 | 1,668,631 | 1, 639,461 | 186, 875 | 33, 583 | 220,458 |
| \$8,000 to \$9,000........ | 626 | 5,317,467 | 1,163,748 | $1,772,531$ | 153, 568 | 40,320 | 193,888 |
| \$9,000 to \$10,000. | 425 | 4,044, 221 | 780,091 | 1,695,021 | 99,503 | 41,324 | 140,827 |
| \$10,000 to $\$ 11,000$ | $\stackrel{417}{318}$ | $4,374,120$ $3,674,724$ | 740,974 584,893 | $1,679,401$ $1,511,531$ | 132,749 113,328 | 54,485 53,634 | 187,234 |
| \$12,000 to \$13,000 | 234 | 2,933, 623 | 409, 869 | 1,250, 464 | 95,218 | 50,691 | 145,909 |
| \$13,000 to \$14,000. | 195 | 2, 625,183 | 361,625 | 1,100, 892 | 93,057 | 50, 761 | 143,818 |
| \$14,000 to \$15,000. | 178 | 2, 583, 655 | 317,167 | 1,183, 086 | 82, 037 | 56,334 | 138,371 |
| \$15,000 to $\$ 20,000$ | 622 | 10, 458, 231 | 1,107,352 | 5,111, 571 | 353, 110 | 307, 054 | 660,164 |
| \$20,000 to $\$ 25,000$ | 320 | 7,187, 924 | 574, 604 | 3,443, 047 | 310,920 | 294, 770 | 605,690 |
| \$25,000 to \$30,000. | 214 | 5,840,456 | 366,966 | 3,802, 855 | 148,386 | 307,885 | 456, 271 |
| \$30,000 to \$40,000 | 292 | 10,039, 499 | 511, 379 | 5,679, 149 | 392, 234 | 716,705 | 1, 108,939 |
| \$40,000 to \$50,000 | 136 | 6, 060, 596 | 243, 123 | 3,541, 575 | 240, 544 | 572, 019 | 812,563 |
| \$50,000 to \$80,000 | 87 | 4,750, 225 | 141,230 | 2,965, 505 | 176, 791 | 572,293 | 749,084 |
| \$60,000 to \$70,000 | 56 | 3,603, 248 | 91, 682 | 2,221,795 | 143,423 | 619, 137 | 762,560 |
| \$70,000 to \$80,000 | 34 | 2,507,454 | 58,730 | 1,483,932 | 110,937 | 402,300 | 513,237 |
| \$80,000 to \$90,000. | 24 | 2,041,705 | 40,400 | 1,120,041 | 101, 613 | 404,200 | 505, 813 |
| \$90,000 to \$100,000. | 18 | 1,728, 600 | 29,800 | 927, 074 | 89,145 | 387, 312 | 476,457 |
| \$100,000 to \$150,000 | 44 | 5, 447, 128 | 58,833 | 4,115,758 | 142,051 | 1,554,547 | 1,696,598 |
| \$150,000 to \$200,000. | 25 | 4, 363, 623 | 41,200 | 2, 373, 304 | 230,097 | 1,561, 682 | 1,791,779 |
| \$200,000 to \$250,000 | 12 | 2,666, 864 | 21,000 | 1,847, 282 | 96,645 | 1,083, 850 | 1, 180, 4905 |
| \$250,000 to \$300,000. | 3 | $\underset{\substack{790 \\(2)}}{ }$ | $\underset{(2)}{5,600}$ | $302,199$ | (2) ${ }_{\text {(2) }} \mathbf{4} \mathbf{7 9 6}$ | $\underset{(2)}{34,110}$ | (2) ${ }^{403,906}$ |
| \$400,000 to \$500,000. | 1 | (2) | (2) | (2) | ${ }^{(2)}$ | (2) | (2) |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000 |  |  |  |  |  |  |  |
| \$1,000,000 to $\$ 1,500,000$ | 1 | ${ }^{2}$ ) |  | ${ }^{2}$ ) |  | $\left.{ }^{2}\right)$ | (2) |
| \$1,500,000 to \$2,000,000 |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$ |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000 |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000 |  |  |  |  |  |  |  |
| $\$ 5,000,000 ~ a n d ~ o v e r$. |  |  |  |  |  |  |  |
|  |  | 2,828,193 | 5,000 | 2,880,161 | 47,724 | 1,532,420 | 1,580,144 |
| Grand total. | 86,489 | 295,617,840 | 146,045,636 | 68, 926, 804 | 6,613,099 | 11,077,244 | 17,690,343 |

DELAWARE.

| \$1,000 to \$2,000 ${ }^{1}$ | 776 | \$1,191,680 | \$1,547,098 | \$114, 812 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 2,633 | 3,892,288 | 2,663,245 | 63, 782 | \$68,185 |  | \$68,185 |
| \$2,000 to \$3,000 ${ }^{1}$ | 1,302 | 2,971,712 | 3,200,766 | 129, 195 |  |  |  |
| \$2,000 to $\$ 3,000$. | 2, 512 | 6,279,022 | 4,565,693 | 124,630 | 92,368 |  | 92,368 |
| \$3,000 to \$4,000 ${ }^{1}$ | 69 | 224, 237 | 164,376 | 100, 224 |  |  |  |
| \$3,000 to \$4,000 | 1,081 | 3,714,944 | 2,265, 092 | 164,585 | 77,985 |  | 77,985 |
| $\$ 4,000$ to $\$ 5,000{ }^{1}$ $\$ 4,000$ to $\$ 5,000$. | 478 | 2,109,009 | 957,169 | 222, 296 | 56,306 |  |  |
| \$5,000 to 86,000 . | 343 | 1, 893, 892 | 687, 701 | 195, 619 | 60, 499 | \$1,710 | 62,209 |
| \$6,000 to \$7,000. | 198 | 1,292, 230 | 377, 940 | 270, 853 | 38,667 | 3,870 | 42,537 |
| \$7,000 to $\$ 8,000$ | 136 | 1,008, 339 | 258, 816 | 196, 592 | 34,571 | 4,354 | 38,925 |
| \$8,000 to \$9,000. | 89 | 752,488 | 168,797 | 177, 913 | 31,672 | 5,976 | 37,648 |
| \$9,000 to \$10,000. | 68 | 645,170 | 132,550 | 195, 188 | 22, 237 | 6,200 | 28,437 |
| \$10,000 to \$11,090.. | 55 | 574,529 | 112,568 | 141,924 | 24,408 | 6,780 | 31,188 |
| \$11,000 to \$12,000. | 56 | 640, 435 | 110,033 | 177, 706 | 29,086 | 9,868 | 38,954 |
| \$12,000 to \$13,000. | 46 | 573, 233 | 97,966 | 114,804 | 32,425 | 9, 476 | 41,901 |
| \$13,000 to \$14,000. | 41 | 554,379 | 86,961 | 130,597 | 31, 812 | 10,485 | 42,297 |
| \$14,000 to \$15,000.. | 31 | 449, 195 | 63,466 | 159, 192 | 22, 128 | 9,643 | 31,771 |
| \$15,000 to \$20,000. | 91 | 1,518,519 | 178, 376 | 589, 520 | 70, 217 | 44,132 | 114,349 |
| \$20,000 to \$25,000. | 48 | 1,067, 644 | 91, 850 | 439,624 | 56,314 | 40,386 | 96,70: |
| \$25,000 to $\$ 30,000$. | 39 | 1,078,564 | 77,900 | 501,049 | 53, 507 | 61, 443 | 114,950 |
| \$30,000 to \$40,00). | 46 | 1,587,274 | 91, 433 | 751, 396 | 80,400 | 108,881 | 189,281 |
| \$40,000 to $\$ 50,000$. | 28 | 1,249,81 | 54,815 | 798,36 | 57,30 | 119,672 | 176,9\% |

${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

DELAWARE-Continued.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | Netincome. | Exemptions from normal tax. |  | $\begin{gathered} \text { Normal } \\ \text { tax. } \end{gathered}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000 | 13 | \$693,596 | \$21,200 | \$566,916 | \$13,873 | \$81,815 | \$95,688 |
| \$60,000 to $\$ 70,000$. | 14 | 896,596 | 23,600 | 789, 396 | 11,770 | 123,344 | 135,114 |
| \$70,000 to \$80,000.. | 10 | 736, 211 | 13, 400 | 434, 797 | 34.186 | 127, 916 | 162, 102 |
| \$80,000 to $\$ 90,000 \ldots .$. | 5 | 416, 461 | 8,800 | 371,771 | 4,523 | 77,517 | 82,040 |
| \$90,000 to \$100,000.. | 2 | 194, 473 | 3,000 | 161,223 | 2,967 | 44,396 | 47,363 |
| \$100,000 to \$150,000. | 16 | 1,930, 549 | 26,400 | 1,444,651 | 56,579 | 541,062 | 597,641 |
| \$150,090 to \$200,000.. | 2 | 328,599 | 3,000 | 300,860 | 4,800 | 106, 281 | 111,081 |
| \$200,000 tc \$250, $6000 . .$. | 2 | 471,690 | 3,609 | 418,315 | 4,449 | 198,035 | 202,484 |
| \$250,000 to \$300,000.... | 1 | (3) | (2) | ${ }^{(2)}$ | (2) | ${ }^{2}$ (2) | ${ }^{2}$ 2) |
| $\$ 304,000$ to $\$ 400,000$. $\$ 400,000$ to $\$ 500,000$ | 2 | $\left.{ }^{2}\right)$ | (3) | ${ }^{2}$ | (2) | ${ }^{2}$ ) | ${ }^{2}$ ) |
| \$500,000 to $\$ 750,000$. | 3 | (2) | (2) | (2) |  | (2) | (2) |
| \$750,000 to \$1,000,000 . |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,00c. | 1 | (2) | (2) | ${ }^{2}$ ) | (2) | $\left.{ }^{2}\right)$ |  |
| \$1,500,000 to \$2,000,000- | 2 | ${ }^{2}$ | (2) | (2) |  | (2) | (2) |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$. |  |  |  |  |  |  |  |
| 95,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 7,421,354 | 15, 366 | 7,839,285 | 29, 824 | 4,312,219 | - $, 342,043$ |
| Grand totel. | 10,239 | 48,358,031 | [18,072,977 | 17,997,014 | 1,103,061 | 6,055,461 | 7,158,522 |

DISTRIC'N OF COTUMBIA.

| \$1,000 to \$2,000 ${ }^{1}$. | 6,082 | \$9,151, 273 | \$11,929, 145 | \$268, 336 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000 .$. | 13,041 | 18,756,307 | 13,059, 452 | 251, 123 | \$322,269 |  | \$322,269 |
| \$2,000 to $\$ 3,0001$ | 4,171 | 9, 263, 261 | 9, 895, 227 | 283, 866 |  |  |  |
| \$2,000 to \$3,000.- | 9,872 | $24,090,855$ | 16, 803, 419 | 777, 353 | 390,630 |  | 390,630 |
| \$3,000 to $\$ 4,0001$ | 232 | 759,824 | . 509,696 | 225, 656 |  |  |  |
| \$3,000 to \$4,000....... | 4,661 | 15,829,280 | 9,091,762 | 767, 305 | 443,546 |  | 443,546 |
| \$4,000 to \$5,0001...... | 116 1,666 | 7,539,989 | 394,080 $3,037,494$ | 328,754 657,089 |  |  |  |
| \$4,000 to \$5,000........ | 1,666 926 | $7,445,111$ $5,077,669$ | $3,037,494$ $1,833,193$ | 657,089 604,571 | 227, 232 | \$3,791 | 227,232 171,460 |
| \$6,000 to \$7,000 | 633 | 4,065, 910 | 1,321,627 | 526,562 | 145, 030 | 10,643 | 155,673 |
| \$7,000 to \$8,000. | 459 | 3,420,919 | 893,425 | 522,148 | 148, 162 | 18,251 | 166,413 |
| \$8,000 to $89,000$. | 273 | 2,317,067 | 518,123 | 401, 786 | 112,944 | 17,441 | 130,385 |
| \$9,000 to $\$ 10,000$. | 233 | 2,202,424 | 436,212 | 446, 811 | 114,696 | 21, 100 | 135,796 |
| \$10,000 to \$11,000. | 176 | 1,841,390 | 338,302 | 378,954 | 105,498 | 23,644 | 129,142 |
| \$11,000 to \$12,000. | 149 | - 1,712,019 | 277,540 | 405, 242 | 91,744 | 24,631 | 116,375 |
| \$12,000 to \$13,000. | 117 | 1,458, 262 | 215,917 | 312,575 | 83,900 | 24,572 | 108, 472 |
| \$13,000 to \$14,000. | 105 | 1,426, 668 | 193, 533 | 474,621 | 75,597 | 27,099 | 102, 694 |
| \$14,000 to \$15,000. | 89 | 1,288,648 | 161,383 | 367,723 | 72,388 | 29,138 | 101,526 |
| \$15,000 to \$20,000. | 280 | 4,846,558 | 510,857 | 1,235,657 | 314, 141 | 139, 771 | 453,912 |
| \$20,000 to \$25,000. | 132 | 2,921,778 | 229,407 | 878,939 | 189, 389 | 115,001 | 304, 390 |
| \$25,000 to \$30,000. | 88 | 2,407, 856 | 162,900 | 903,871 | 146,470 | 129,428 | 275,898 |
| \$30,000 to \$40,000. | 85 | 2,907,560 | 150,400 | 1,147,258 | 200,671 | 204,089 | 404,760 |
| \$40,000 to $\$ 50,000$. | 63 | 2,794, 186 | 109,419 | 1,097,389 | 177,385 | 264, 009 | 441, 394 |
| \$50,000 to \$60,000. | 33 | 1,802,186 | 64,800 | 711,228 | 116, 145 | 218,437 | 334,582 |
| \$60,000 to $\$ 70,000$. | 25 | 1,632,013 | 38,643 | 765, 4680 | 103,013 | 242,474 | 345,487 |
| \$70,000 to \$80,000. | 16 | 1,191,934 | 26,210 | 325, 496 | 96, 862 | 203, 244 | 300, 106 |
| \$80,000 to \$90,000.. | 7 | 594, 420 | 10, 000 | 456,994 | 17,673 | 114,503 | 132,176 |
| \$ $\$ 00,000$ to $\$ 100,000$. | 10 | 946, 212 | 20,400 | 424,689 | 62, 416 | 210,341 | 272, 757 |
| \$100,000 to $\$ 150,000 . .$. | 19 | 2,398,779 | 28,400 | 805,943 | 168,833 | 693,259 | 862,092 |
| \$150,000 to \$200,000.. | 6 | 1,044,022 | 9,066 | 494,782 | 63, 226 | 377, 715 | 440,941 |
| \$200,000 to \$250,000... |  | 1,279, 751. | 7,000 | 1,008, 130 | 31,243 | 512,533 | 543,776 |
| 8250,000 to \$300,090.... | 3 | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | ${ }^{(2)}$ | (2) |  | ${ }^{(2)}$ |
| $\$ 300,000$ to $\$ 400,000$. $\$ 400,000$ to $\$ 500,000$. | , | (2) | ${ }^{2}$ ) | ${ }^{(2)}$ | (2) | ${ }^{2}$ | ( ${ }^{3}$ ) |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to $\$ 1,000,000$. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| 84,000,000 to $55,000,060$. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 1,502, 144 | 7, bit | 413,30 | 133,086 | 722, 128 | 345,214 |
| Crant totel. | 43,776 | 138,966, 315 | 72,19:,698 | 18,677, 391 | 4,321, 858 | 4,347,242 | 5, an9, 100 |

[^12]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

FLORIDA.

| Income class. | Number of returns. | Net income. | Exemptions fromnormal tax. |  | Normal tax. | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,0001. | 2,297 | \$3, 540, 052 | \$4, 609, 051 | \$167, 264 |  |  |  |
| \$1,000 to $\$ 2,000$. | 3,502 | 4,970, 220 | 3,609, 529 | 40,614 | \$83,696 |  | \$83,696 |
| \$2,000 to \$3,000 ${ }^{1}$ | 3,334 | 7,597,551 | 8,473,232 | 187,499 |  |  |  |
| \$2,000 to \$3,000.. | 3,833 | 9,587,680 | 7,346,846 | 123,687 | 125,764 |  | 125,764 |
| \$3,000 to \$4,000 ${ }^{1}$ | 112 | 374,200 | 298,320 | 165,700 |  |  |  |
| \$3,000 to $84,000$. | 2,394 | 7,678,190 | 4,731,972 | 181,985 | 169,645 |  | 169,645 |
| $\$ 4,000$ to $\$ 5,0001$ 84,000 to 85,000 | +33 | 158,757 | 68,640 | 107,356 |  |  |  |
| \$4,000 to $\$ 5,000$. | 1,287 | 5,750,254 | 2,896, 684 | 178,475 | 160,490 |  | 160,490 |
| $\$ 5,000$ to $\$ 6,000$. $\$ 6,000$ to $\$ 7,000$. | 615 | 3,408, 218 | 1,325,344 | 349,712 | 109,449 | \$2,651 | 112,100 111,693 |
| \$6,000 to \$7,000.. | 437 | 2,822, 801 | 951, 814 | 309,125 | 103,992 | 7,701 | 111,693 72,136 |
| \$7,000 to \$8,000... | 239 180 | 1,788,638 | 502,068 367,050 | 286,812 | 63,100 73,742 | 9,036 11,099 | 72,136 |
| \$8,000 to $\$ 9,000 \ldots$. | 180 | 1,530, 504 | 367,050 <br> 310,301 | 252, 358 | 73,742 69,307 | 11,099 12,965 | 84,841 82,272 |
| \$10,000 to \$11,000. | 112 | 1,169,357 | 241,866 | 179, 220 | 65,064 | 13, 767 | 78,831 |
| \$11,000 to \$12,000. | 85 | 974,146 | 173, 800 | 260, 837 | 48,959 | 14,711 | 63,670 |
| \$12,000 to $\$ 13,000$. | 65 | 820,989 | 118,400 | 243, 886 | 43,718 | 12,477 | 56,195 |
| \$13,000 to \$14,000. | 54 | 729, 806 | 110,783 | 288,926 | 29,637 | 14,040 | 43,677 |
| \$14,000 to $\$ 15,000$. | 45 | 652, 681 | 102, 000 | 154,901 | 40, 342 | 13,392 | 53,734 |
| \$15,000 to \$20,000. | 135 | 2,300, 373 | 278, 716 | 608, 600 | 139,183 | 61,137 | 200,320 |
| \$20,000 to \$25,000. | 70 | 1,545, 460 | 135,519 | 619, 371 | 80,083 | 58,829 | 138,912 |
| \$25,000 to \$30,000. | 42 | 1,132, 075 | 93, 200 | 327, 167 | 73,707 | 53,272 | 126,979 |
| \$30,000 to \$40,000. | 38 | 1,275,404 | 74,400 | 588, 335 | 65, 160 | 86,378 | 151,538 |
| \$40,000 to \$50,000. | 14 | 628, 879 | 26,000 | 249,973 | 40,685 | 62,797 | 103,482 |
| \$50,000 to \$80,000.. | 11 | 596,157 | 23,200 | 514,492 | 10,518 | 66,274 | 76,79 |
| \$60,000 to \$70,000. | 9 | 578,950 | 18,200 | 411,473 | 28,418 | 73,399 | 101,81 |
| \$70,000 to \$80,000. | 1 | ${ }^{2}$ ) |  |  |  | (2) |  |
| \$80,000 to \$90,000. | ${ }^{3}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | (2) | ${ }^{2}$ ) |
| \$90,000 to \$100,000 | 1 | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{2}$ ) |  | ${ }^{2}$ ) | (2) |
| \$100,000 to \$150,000. | 2 | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ | (2) | (2) | (2) |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. . |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to $\$ 750,000$. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$ $\$ 1,500,000$. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 632,875 | 16,000 | 380, 047 | 32, 205 | 136,674 | 168, 879 |
| Grand total. | 19,102 | 63,681,401 | 36, 002,935 | 7,470,909 | 1,656,864 | 710, 399 | 2,367,463 |

GEORGIA.

| \$1,000 to $\$ 2,0001$ | 2,550 | \$3,830,000 | \$5,830,600 | 8131,169 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 6,496 | 9,652, 730 | 6,679,179 | 121,777 | \$176,243 |  | \$176,243 |
| \$2,000 to 83,0001 | 3,982 | 8,951,400 | 9,766,400 | 209,875 |  |  |  |
| \$2,000 to \$3,000. | 9,958 | 24, 852,741 | 18,912, 186 | 452,745 | 340,979 |  | 340,979 |
| \$3,000 to \$4,000 1 | 113 | 387,000 | 270, 200 | 122,006 |  |  |  |
| \$3,000 to $\$ 4,000$. | 6,920 | 23,792,084 | 14,940,816 | 627,395 | 496,302 |  | 496,352 |
| \$4,000 to \$5,000 ${ }^{1}$ | 10 | 47,853 | 26,000 | 22,304 |  |  |  |
| \$4,000 to \$5,000. | 3,558 | 15,913, 805 | 7,685,208 | 1,214,469 | 451,862 |  | 451,862 |
| \$5,000 to \$6,000 | 1,454 | 7,990, 476 | 3,158,909 | 780,355 | 250,798 | \$6,701 | 257,499 |
| \$6,000 to \$7,000 | 1,021 | 6,595, 452 | 2,188, 089 | 780,740 | 217,627 | 18,963 | 236,590 |
| \$7,000 to \$8,000. | 660 | 4,931, 843 | 1,382,739 | 688,376 | 214,779 | 25,489 | 240,268 |
| \$8,000 to $\$ 9,000$ | 377 | 3,195,964 | 797,775 | 528, 816 | 134, 194 | 25,297 | 159,491 |
| \$9,000 to $\$ 10,000$ | 340 | 3,226, 457 | 708,631 | 693,378 | 136,086 | 31,742 | 167,828 |
| \$10,000 to \$11,000. | 232 | 2,425,545 | 482,022 | 520,714 | 116, 469 | 31,091 | 147,560 |
| \$11,000 to \$12,000. | 183 | 2,137, 186 | 383,945 | 412,434 | 115, 130 | 31,132 | 146,262 |
| \$12,000 to \$13,000. | 140 | 1,746,556 | 295,962 | 408,851 | 85,846 | 29,219 | 115,065 |
| \$13,000 to \$14,000. | 100 | 1,347,481 | 218,675 | 248,025 | 81,870 | 25,294 | 107,164 |
| \$14,000 to \$15,000. | 103 | 1,480, 701 | 216, 843 | 377,839 | 83,712 | 30,971 | 114,683 |
| \$15,000 to \$20,000. | 347 | 5,964, 300 | 717,366 | 1,865,084 | 323,098 | 168,155 | 491,253 |
| \$20,000 to $\$ 25,000$. | 183 | 4, 132,642 | 370,232 | 1,338,641 | 245, 399 | 165,247 | 410,64t |
| \$25,000 to \$30,000. | 101 | 2,769,282 | 191,500 | 898, 293 | 173, 945 | 142,717 | 316, 5662 |
| \$30,000 to \$40,000. | 104 | 3,600,375 | 198,650 | 1,623,648 | 184,499 | 274,264 | 458,7m; |
| \$40,000 to \$50,000. | 60 | 2,680,059 | 10x, 50it | 852,201 | 193,947 | 244,321 | $438.20 \%$ |

[^13]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

GEORGTA-Gontinued.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 25 | \$1,312,559 | \$53,600 | \$555,554 | \$79,608 | \$148,009 | \$227,617 |
| \$60,000 to \$70,000. | 14 | 907,402 | 29,600 | 288,241 | 67,253 | 131,622 | 198,875 |
| \$70,000 to \$80,000. | 13 | 957, 254 | 27,366 | 272,942 | 69,030 | 146,702 | 215,732 |
| \$80,000 to $\$ 90,000$. | 11 | 925,404 | 23,900 | 655, 135 | 29,595 | 181,129 | 210,724 |
| \$90,000 to $\$ 100,000$. | 5 | 471,523 | 12,000 | 161,271 | 32,913 | 88,261 | 121,174 |
| \$100,000 to \$150,000.. | 6 | 783,204 | 12,000 | 643,395 | 14,263 | 220,341 | 234,644 |
| \$150,000 to \$200,000.. | 4 | 654,299 | 8,600 | 365,977 | 31, 200 | 210,305 | 241,505 |
| \$200,000 to \$250,000.. | 2 | (2) | ${ }^{2}$ (2) | (2) | (2) | (2) |  |
| \$250,000 to \$300,000.. | 1 | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | (2) |
| \$300,000 to \$400,000.. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 702,862 | 5, 6:00 | 196,072 | 59,267 | 294,248 | 353,515 |
| Grand total. | 39,073 | 148,366,439 | 75,703,159 | 18,117, 722 | 4,405,964 | 2,671,220 | 7,07, 18 |

HAWAII.


I Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.--PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showiny for each class of income the number of returns, net incone, personal exemption, dividends, and tax paid-Continued.

IDAHO.

| Income class. | Number of returns. | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$ | 1,763 | \$2, 849, 359 | \$4,000, 155 | \$42,975 |  |  |  |
| \$1,000 to \$2,000.. | 4,591 | 6, 652, 730 | 4, 677, 663 | 49,758 | \$116,091 |  | \$116,051 |
| \$2,000 to \$3,000 ${ }^{1}$ | 2,558 | 5,967, 263 | 6, 707, 404 | 92, 078 |  |  |  |
| \$2,000 to $\$ 3,000$. | 4,288 | 10, 768, 457 | 8,272, 553 | 75, 042 | 152, 711 |  | 152, 711 |
| \$3,000 to $\$ 4,000{ }^{1}$ | 98 | -315,949 | 315, 169 | 33,930 |  |  |  |
| \$3,000 to \$4,000. | 2,881 | 10,026, 448 | 6,346, 215 | 314,776 | 202, 925 |  | 202,925 |
| \$4,000 to \$5,000 ${ }^{1}$ | 26 | 119,996 | 72,000 | 53,130 88,696 |  |  |  |
| \$4,000 to \$5,000. | 1,502 | 6,714, 399 | 3,505, 777 | 88,696 154,231 | 203,997 110,975 |  | 203,997 112,151 |
| \$5,000 to \$6,000. | 618 <br> 377 | $3,407,441$ $2,457,583$ | $1,436,027$ 883,379 | 154,231 156,020 127 | 110,975 88,930 | 81,176 4,309 | 112,151 93,239 |
| $\$ 6,000 ~ t o ~ \$ 7,000$. $\$ 7,000$ to $\$ 8,000$. | 377 152 | $2,457,583$ $1,133,087$ | 883,379 356,061 | 156,020 127,690 | $\begin{array}{r}88,930 \\ 42 \\ \hline\end{array}$ | 4,309 4,453 | 93,239 <br> 47,204 |
| \$7,000 to $\$ 8,000$. | 152 90 | 1. 133,087 | 356,061 <br> 222,088 | 127, 690 | 42,751 39,699 | 4,453 4,631 | 47,204 44,330 |
| \$9,000 to \$10,000. | 68 | 657, 882 | 153, 700 | 86, 068 | 35, 989 | 4,968 | 40,957 |
| \$10,000 to \$11,000. | 59 | 619, 243 | 133, 492 | 69,885 | 38, 293 | 5,990 | 44, 283 |
| \$11,000 to $\$ 12,000$. | 40 | 462,306 | 87,600 | 99,996 | 24, 811 | 6,743 | 31,554 |
| \$12,000 to \$13,000. | 27 | 335, 151 | 53, 900 | 147, 0.49 | 11, 434 | 5,377 | 16,811 |
| \$13,000 to \$14,000. | 15 | 202,537 | 31, 400 | 54, 015 | 12,589 | 3,810 | 16,399 |
| \$14,000 to \$15,000. | 14 | 204, 282 | 31,600 | 37,223 | 14,203 | 3,993 | 18,196 |
| \$15,000 to \$20,000. | 40 | 697, 619 | 81, 066 | 216, 830 | 41,444 | 18,697 | 60,141 |
| \$20,000 to $\$ 25,000$. | 13 | 294, 024 | 27, 800 | 116, 566 | 19,013 | 10, 883 | 29,896 |
| \$25,000 to $\$ 30,000$. | 8 | 219, 211 | 17, 400 | 54,896 | 17,704 | 10,153 | 27, 857 |
| \$30,000 to \$40,000. | 8 | 274, 529 | 15, 666 | 87, 133 | 18, 657 | 19,691 | 38,348 |
| \$40,000 to \$50,000. | 5 | 229, 441 | 12, 600 | 35,083 | 20, 611 | 23,027 | 43, 638 |
| \$50,000 to \$80,000. | 4 | 216, 456 | 7,000 | 38,051 | 19,568 | 25,995 | 45,563 |
| \$60,000 to \$70,000. | 2 | ( ${ }^{2}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{2}$ | $\left.{ }^{2}\right)$ |
| \$70,000 to \$80,000. |  |  |  |  |  |  |  |
| $\$ 80,000 \text { to } \$ 90,000 \ldots$ $\$ 90,000 \text { to } \$ 100,000 \text {. }$ | 1 | (2) | (2) | $\left.{ }^{2}\right)$ | (2) | (2) |  |
| \$100,000 to \$150,000 | 1 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000.. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000.. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 341, 503 | 6, 400 | 37,211 | 35, 186 | 72,041 | 107,227 |
| Grand total.. | 19,249 | 55,954, 296 | 37, 454, 115 | 2,336,064 | 1,267,581 | 225, 937 | 1,493,518 |

ILLINOIS.

| \$1,000 to \$2,0001 |  | \$65,603,148 | \$87, 453, 174 | \$2,939,892 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 104, 170 | 147, 481,974 | 104, 662, 985 | 506,444 | \$2,710,735 |  | \%2, 710, 735 |
| \$2,000 to \$3,000 ${ }^{1}$ | 36,017 | 81,348, 417 | 89, 410, 930 | 1,600,647 |  |  |  |
| \$2,000 to \$3,000. | 76,611 | 191, 406, 108 | 146, 352, 708 | 1,528, 869 | 2,619,409 |  |  |
| \$3,000 to \$4,000 ${ }^{1}$ | 1,224 | 4,178, 843 | 2, 836,434 | 1,963,567 |  |  |  |
| \$3,000 to \$4,000. | 43,383 | 148, 688,369 | 92, 477,425 | 2,554,657 | 3,210,424 |  | 3,210,424 |
| \$4,000 to \$5,000 | 306 | 1,356, 489 | 306,090 | 1,291,598 |  |  |  |
| \$4,000 to \$5,000 | 20,327 | 90, 853, 674 | 44,242,554 | 4,145, 094 | 2,556,124 |  |  |
| \$5,000 to \$6,000 | 11, 913 | 65, 223, 452 | 25, 174, 726 | 4,430,610 | 2,190,985 | \$52,818 | 2,243,803 |
| \$6,000 to \$7,000. | 6,913 | 44,673, 158 | 14, 557, 416 | 12,954,482 | 1,539,587 |  | 1,668,192 |
| \$7,000 to \$8,000 | 4,612 | 34, 475, 529 | 9, 592, 333 | 4, 007,461 | 1,756, 261 | 176,349 | 1,932,610 |
| \$8,000 to \$9,00 | 3,332 | 28, 298, 279 | 6,814, 919 | 3,591, 032 | 1,438,862 | 1,204,320 | 2,643, 182 |
| \$9,000 to \$10,000 | 2,381 | 22,558,687 | 4, $845,1.55$ | 5,664, 416 | 1,231,016 | 1,216,663 | 2,447,679 |
| $\$ 10,000 \text { to } \$ 11,0$ | 1,742 | 18,253, 774 | 3,534, 344 | 3, 255, 536 | 1,048,936 | -231, 426 | 1,280,362 |
| $\$ 1,000$ to $\$ 12,000$. | 1,356 | 15,593, 162 | 2, 690, 304 | 2, 949, 989 | 911,998 | 246,896 | 1,158, 894 |
| $\$ 12,000 \text { to } \$ 13,000 .$ | 1,060 | 13, 224, 631 | 2,124,335 | 2, 796,320 | 782, 850 | 225, 044 | 1, 007, 89.4 |
| $\$ 13,000 \text { to } \$ 14,000$ | 834 | 11, 218,309 | 1,657,375 | 2,516,789 | 685, 359 | 220,652 | 906,011 |
| $\$ 14,000 \text { to } \$ 15,000$ | 679 2 | 9, 908, 837 | 1,362, 415 | 2,344,503 | 603,592 | 217,939 | 821, 631 |
| $\$ 15,000 \text { to } \$ 20,000 \text {. }$ | 2,429 | 41, 827, 229 | 4, 717,813 | 10,943,897 | 2,700,438 | 1,201,592 | 3,902, 030 |
| $\$ 20,000 \text { to } \$ 25,000$ <br> $\$ 25,000$ to $\$ 30,000$ | 1,288 | 28,776,628 | 2, 538, 707 | $8,849,231$ | 1,812,097 | 1,191,389 | 3, 003,423 |
| \$25,000 to $\$ 30,000$ | 794 910 | $21,772,841$ $31,360,502$ | $\begin{aligned} & 1,527,468 \\ & 1,733,758 \end{aligned}$ | $7,446,224$ $11,566,277$ | $1,404,288$ $1,811,734$ | $1,159,835$ $2,268,244$ | $2,564,186$ $4,079,97$ |
| \$40,000 to \$50,000. | 486 | 21, 60x, 002 | -935,394 | 8,770,505 | 1,421,142 | 2,070,569 | 3, 491,711 |

1 Nontaxable. Personal exemption and dividends exceed netincome.
${ }^{3}$ Classes grouped to conceal the net income and identity of taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued

TMIMNOIS-Continued.

| Income class. | $\left\lvert\, \begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}\right.$ | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 340 | \$18,566,316 | \$646,714 | \$9, 125,563 | \$1,003, 152 | \$2,254,178 | \$3, 257,330 |
| \$60,000 to \$70,000. | 169 | 10,901, 471 | 323, 683 | 5,143, 955 | 629, 460 | 1,535, 858 | 2,165,314 |
| \$70,000 to \$80,000. | 133 | 9,921,911 | 251, 466 | 5,125, 476 | 522, 198 | 1,654,091 | 2,176,289 |
| \$80,000 to \$90,000. | 95 | 8,091, 719 | 157, 850 | 4,393,790 | 419, 786 | 1,521,898 | 1,941,684 |
| \$90,000 to \$100,000 | 57 | 5,359,384 | 113,332 | 4,760,871 | 229, 640 | 1,145, 651 | 1,375, 291 |
| \$100,000 to \$150,000. | 153 | 18,627, 087 | 253, 066 | 9,958, 442 | 981, 570 | 5,222,991 | 6,204, 561 |
| \$150,000 to \$200,000. | 51 | 8,693, 735 | 91, 800 | 5, 181, 726 | 423, 772 | 3,102,741 | 3,526,543 |
| \$200,000 to \$250,000. | 36 | $8,154,096$ | 75, 800 | 6, 175, 091 | 234, 211 | 3,241, 246 | 3,475,457 |
| \$250,000 to $\$ 300,000 \ldots$. | 15 | 4,044, 229 | 20,100 | 2, 435, 262 | 198,233 | 1,784, 194 | 1,982,427 |
| \$300,000 to $\$ 400,000 \ldots$. | 24 | 8,662,642 | 32,600 | 4,348, 186 | 549,278 | 4,200, 711 | 4,749,989 |
| \$400,000 to \$500,000. | 12 | 5,316, 124 | 15, 200 | 3,559, 168 | 251, 133 | 2,730, 106 | 2,981,239 |
| \$500,000 to \$750,000. | 5 | 2,829, 901 | 8,600 | 1,857, 628 | 137,558 | 1,528,687 | 1,666, 245 |
| \$750,000 to \$1,000,000.. | 3 1 | 2,581, 014 | 2,000 | $\underset{(2)}{2,059,415}$ | 94, 284 | $\underset{(2)}{1,482,345}$ | 1, 5786 (2) 629 |
| $\begin{aligned} & \$ 1,000,000 \text { to } \$ 1,500,000 \\ & \$ 1,500,000 \text { to } \$ 2,000,000 . \end{aligned}$ | 1 | (2) |  | ${ }^{2}$ ) |  | ${ }^{2}$ ) |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000.000. | 1 | (2) | (2) | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | (2) | (2) |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes groupedz. |  | 4,871,814 | 1, 000 | 3,629,472 | 199,763 | 3,033,699 | 3,233, 462 |
| Grand total. | 366,918 | 1,256,309,485 | 653,539,973 | 176,372,085 | 38,309,875 | 46,250, 767 | 84, 560,642 |

INDIANA.

| \$1,000 to \$2,000 1 | 12,042 | \$19, 270,195 | \$25, 206, 974 | \$354,523 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | 17,080 | 24,913,398 | 17,318,006 | 136,963 | \$458, 374 |  | \$458,374 |
| \$2,000 to \$3,000 | 15, 898 | 35, 301, 333 | 38,969,092 | 1,039, 267 |  |  |  |
| \$2,000 to $\$ 3,000$. | 27,038 | 67, 888,505 | 51, 336, 222 | 814,790 | 973,100 |  | 973, 100 |
| \$3,000 to \$4,000 ${ }^{1}$ | 581 | 2, 030,768 | 1,365, 523 | 839,578 |  |  |  |
| \$3,000 to \$4,000. | 15,911 | 54, 418, 645 | 33, 270, 092 | 1,600, 462 | 1,178,469 |  | 1,178, 469 |
| \$4,000 to \$5,000 | 144 | 600, 416 | 181,900 | 493,386 |  |  |  |
| \$4,000 to $\$ 5,000$. | 7,371 | 32,716,668 | 15, 720, 256 | 1,310, 211 | 950,359 |  | 950,359 |
| \$5,000 to \$6,000. | 2,735 | 14,907, 017 | 5, 903,653 | 1,216, 862 | 484, 172 | 89,089 | 493, 261 |
| \$6,000 to \$7,000. | 1,5-f9 | 9,908, 385 | 3, 228, 419 | 1,230, 092 | 354, 534 | 26,525 | 381,059 |
| \$7,000 to \$8,000. | 905 | 6,817,862 | I, 863, 548 | 1,234, 054 | 272,086 | 48,353 | 320,439 |
| \$8,000 to \$9,000. | 661 | 5, 592, 051 | 1,353, 558 | 1,292,943 | 232,379 | 37,768 | 270, 147 |
| \$9,000 to \$10,000 | 451 | 4,275,961 | ${ }^{919,076}$ | -874, 293 | 204,560 | 41,303 | 245, 863 |
| \$10,000 to \$11,000. | 355 | 3,705,800 | 712,915 | 817,990 | 192,865 | 44,765 | 237, 630 |
| \$11,000 to \$12,000. | 272 | 3, 107, 870 | 548, 099 | 840,926 | 169,339 | 50, 662 | 220,001 |
| \$12,000 to \$13,000. | 200 | 2,494,355 | 409, 319 | 638,904 | 131, 608 | 42,553 | 174,161 |
| \$13,000 to $\$ 14,000$. | 154 | 2,065, 049 | 312,416 | 522, 976 | 115,384 | 39,579 | 154,963 |
| \$14,000 to $\$ 15,000$ | 132 | 1,935, 592 | 263, 874 | 673, 624 | 102, 111 | 41,132 | 143,243 |
| \$15,000 to \$20,000. | 429 | 7,350,247 | 848,531 | 2,733,927 | 392,564 | 210, 230 | 602,794 |
| \$20,000 to \$25,000. | 213 | 4,795, 878 | 414,341 | 1,946,750 | 253, 233 | 189,125 | 442,358 |
| \$25,000 to $\$ 30,000$. | 132 | 3,601, 403 | 260, 433 | 1,254, 280 | 211,403 | 182,308 | 393,711 |
| \$30,000 to $\$ 40,000$. | 140 | 4,772,712 | 268, 633 | 2,054, 575 | 265,555 | 324,111 | 589, 666 |
| \$40,000 to \$50,000. | 73 | 3,187, 550 | 147, 599 | 1,308, 463 | 179, 593 | 287, 113 | 466,706 |
| \$50,000 to $\$ 60,000$ | 28 | 1,521,679 | 53, 400 | 549, 951 | 156,998 | 160,648 | 317,646 |
| \$60,000 to \$70,000. | 27 | 1,813, 202 | 52,600 | 604,428 | 132,202 | 259, 807 | 392,009 |
| \$70,000 to $\$ 80,000$. | 19 | 1,405, 578 | 40, 200 | 601, 677 | 83,718 | 225, 123 | 308,841 |
| 880,000 to \$90,000. | 12 | 1,026,237 | 23, 400 | 670, 220 | 76,158 | 204, 400 | 280,558 |
| \$90,000 to \$100,000. | 5 | 482, 693 | 8,400 | 153, 062 | 37,340 | 107, 847 | 145, 187 |
| \$100,000 to \$150,000. | 16 | 1,810,961 | 26,283 | 1,163,726 | 71,643 | 434,271 | 505,914 |
| \$150,000 to \$200,060 | 3 | 504,692 | 6,200 | 131,693 | 42,559 | 170,050 | 212,609 |
| \$200,000 to \$250,000. | 2 | ${ }^{(2)}$ |  |  |  |  |  |
| \$250,000 to $\$ 300,000$ | 2 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ |
| \$500,000 to \$750,000 |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,326,738 | 7,000 | 915, 087 | 44,702 | 553, 128 | 697,830 |
| Grand total | 104,581 | 325, 549, 440 | 201,039,962 | 30,019,683 | 7,767,008 | 3,689, 890 | 11,456,898 |

[^14]TABLE 8.--PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

IOWA.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$ | 3,048 | 84, 829, 426 | \$6,783, 701 | \$63,439 |  |  |  |
| \$1,000 to \$2,000. | 16,180 | 23,902, 095 | 16,413, 653 | 167,728 | \$452,801 |  | \$452, 801 |
| \$2,000 to \$3,000 ${ }^{1}$ | 3,083 | 7,259,502 | 8,053, 809 | 300,749 |  |  |  |
| \$2,000 to \$3,000. | 31,546 | 81, 525, 680 | $60,941,904$ | 389, 883 | 1,218,630 |  | 1,218,630 |
| \$3,000 to $\$ 4,0001$ | 171 | 569, 679 | 502,629 | 127,925 |  |  |  |
| \$3,000 to $\$ 4,000$. | 27,015 | 93, 673,521 | 59, 762,536 | 953, 157 | 2,018,973 |  | 2,018,973 |
| $\$ 4,000$ to $\$ 5,000$ $\$ 4,000$ to $\$ 5,000$. | 49 18,831 | 221,539 $84,429,447$ | 93,984 $43,709,942$ | 179,588 $1,920,735$ |  |  |  |
| \$ $\$ 4,000$ to $\$ 5,000 . . . . . .$. | 18,831 7,195 | $84,429,447$ $39,258,991$ | $43,709,942$ $16,433,237$ | 1,920, <br> $1,149,378$ | $2,314,857$ $1,418,661$ |  | $2,314,857$ |
| \$5,000 to $\$ 6,000 \ldots \ldots .$. | 7,195 4,706 | $39,258,991$ $30,255,031$ | $16,433,237$ $11,124,787$ | 1,149,378 $1,310,625$ | 1,418, 661 $1,196,620$ | $\begin{array}{r}\$ 26,273 \\ 59,754 \\ \\ \hline\end{array}$ | $1,444,934$ |
| $\$ 6,000$ to $87,000 \ldots . . . .$. $\$ 7,000$ to $\$ 8,000 . . . .$. | 4,706 2,293 | $30,255,031$ $17,167,607$ | $11,124,787$ $5,210,161$ | 1,310,625 | $1,196,620$ 787,181 | 59,754 76,635 | $1,256,374$ 863,816 |
| \$8,000 to \$9,000. | 1,213 | 10,281, 842 | 2,643,282 | 1,741,502 | 537,118 | 71,207 | 608,325 |
| \$9,000 to \$10,000. | 783 | 7, 445, 023 | 1,682, 374 | 781,625 | 423,801 | 68, 706 | 492,507 |
| \$10,000 to \$11,000. | 551 | 5,775,889 | 1,177, 638 | 760,374 | 342,929 | 64, 148 | 407,077 |
| \$11,000 to \$12,000. | 480 | 5,525,478 | 992,527 | 789,154 | 345, 664 | 63,215 | 408,879 |
| \$12,000 to \$13,000 | 274 | 3,421,364 | 581,564 | 535,147 | 229,399 | 63, 842 | 293,241 |
| \$13,000 to \$14,000. | 320 | 4,289,095 | 704,795 | 1,116,330 | 233,561 | 55, 599 | 289, 160 |
| \$14,000 to \$15,000. | 152 | 2,200, 886 | 309, 900 | 527,696 | 130, 891 | 48, 499 | 179,390 |
| \$15,000 to \$20,000. | 446 | 7,593,845 | 908, 466 | 2,203,472 | 455, 266 | 213,780 | 669,046 |
| \$20,000 to \$25,000. | 188 | 4,237, 899 | 378,782 | 1,505,935 | 269,036 | 171,652 | 440,688 |
| \$25,000 to \$30,000. | 162 | 4,437,451 | 351,374 | 1,275,602 | 308,745 | 157,399 | 466,144 |
| \$30,000 to $\$ 40,000$ | 131 | 4,497,856 | 253,410 | 2,163,614 | 249,097 | 308, 686 | 557,783 |
| \$40,000 to \$50,000. | 49 | 2,186, 137 | 98,832 | 1,151, 658 | 102,843 | 201, 927 | 304,770 |
| \$50,000 to \$60,000. | 14 | 781, 875 | 27,266 | 351,914 | 43,231 | 89,920 | 133,151 |
| \$60,000 to \$70,000. | 14 | 913, 278 | 25,600 | 371,338 | 63, 132 | 130,091 | 193,223 |
| \$70,000 to \$80,000. | 13 | 971, 695 | 24,400 | 537, 133 | 49,949 | 141,075 | 191,024 |
| \$80,000 to \$90,000. | 10 | 846,956 | 16,800 | 404, 432 | 46, 608 | 166,072 | 212, 680 |
| \$90,000 to \$100,000. | 9 | 839,441 | 19,400 | 663,594 | 16,220 | 178, 446 | (2) 1966 |
| $\begin{aligned} & \$ 100,000 \text { to } \$ 150,000 \\ & \$ 150,000 \text { to } \$ 200,000 . \end{aligned}$ | 6 | (2) |  | (2) |  |  |  |
| \$200,000 to \$250,000 | 1 | (2) | (2) | ${ }^{(2)}$ | ${ }^{2}$ ) | (2) | ${ }^{2}$ ) |
| $\begin{aligned} & \$ 250,000 \text { to } \$ 300,000 \text {. } \$ 300,000 \text { to } \$ 400,000 . \\ & \$ 8 . \end{aligned}$ |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,060. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$..... |  | 929,057 | 10,800 | 487,641 | 50,239 | 265,780 | 316,019 |
| Grand total. | 118,933 | 450, 267,585 | 239, 237, 503 | 23, 954,206 | 13,305,452 | 2,622,706 | 15, 928,158 |

KANSAS.


1 Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grotiped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

KANSAS--Continued.

| Income class. | Number of returns. | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 13 | \$724, 759 | \$27,600 | \$116,048 | \$64,845 | \$88,994 | \$153, 839 |
| \$60,000 to 870,000 . | 9 | 582, 369 | 14,600 | 273,920 | 35,307 | 84, 207 | 119,514 |
| \$70,000 to \$80,000. | 8 | 597, 230 | 14,000 | 132, 280 | 52,196 | 102,751 | 154,947 |
| \$80,000 to \$90,000. | 3 | 255, 047 | 5, 800 | 103,861 | 16,736 | 50, 433 | 67, 169 |
| \$90,000 to $\$ 100,000$. | 3 | 281, 721 | 6,600 | 20,316 | 29,653 | 62,028 | 91,681 |
| \$100,000 to \$150,000... | 4 | 460,466 | 6,200 | 10,300 | 52,271 | 125, 484 | 177,755 |
| \$150,000 to \$200,000... | 3 | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ |  |
| $\$ 200,000$ to $\$ 250,000 .$. $\$ 250,000$ to $\$ 300,000$ | 1 | $\left.{ }^{2}\right)$ | (2) | (2) | $\left({ }^{2}\right)$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. . . |  | 720,032 | 7,200 | 161,137 | 47, 733 | 187,744 | 235,477 |
| Grand total. . | 64, 794 | 218,524, 0.54 | 128,903,651 | 11,773,012 | 6, 174,449 | 1,705,795 | 7,880,244 |

KENTUCKY.

| \$1,000 to \$2,000 1 | 4,322 | \$6,820,729 | \$9,224,056 | \$344, 639 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 8,411 | 12, 271, 053 | 8, 443,480 | 151,314 | \$220,480 |  | \$220,480 |
| \$2,000 to \$3,000 ${ }^{1}$ | 9,383 | 19,302,288 | 20,177,089 | 740, 013 |  |  |  |
| \$2,000 to \$3,000. | 8,701 | 21,867,588 | 16,290,655 | 403, 207 | 312,559 |  | 312,559 |
| \$3,000 to \$ $\$ 4,0001$ | 630 | 2,079,309 | 1,741,297 | 588,999 |  |  |  |
| \$3,000 to $\$ 4,000$. | 6,088 | 20, 857,981 | 12, 735, 780 | 782, 606 | 440,880 |  | 440,880 |
| \$4,000 to \$5,000 ${ }^{1}$ | 144 | 620,787 | -356,598 | 526,811 |  |  |  |
| \$4,000 to \$5,000. | 3,406 | 15, 165,791 | 7,230,694 | 874,905 | 431,681 |  | 431,681 |
| \$5,000 to \$8,000. | 1,605 | $8,806,058$ | 3, 340,374 | 838, 007 | 287,433 | \$7, 560 | 294,993 |
| \$6,000 to \$7,000 | 1,088 | 7,015,321 | 2,293,210 | 976, 042 | 249,370 | 20, 119 | 269,489 |
| \$7,000 to \$8,000. | 725 | 5,414,508 | 1,480,750 | 881, 523 | 225,497 | 28,482 | 253,979 |
| \$8,000 to \$9,000. | 449 | 3,804, 620 | 900,398 | 613, 330 | 181, 029 | 29,293 | 210,322 |
| \$9,000 to \$10,000 | 359 | 3,400,705 | 715,146 | 662,243 | 172,613 | 35,178 | 207,791 |
| \$10,000 to \$11,000 | 288 | 3,009,97\% | 599,065 | 651,662 | 149,293 | 36,327 | 185,620 |
| \$11,000 to \$12,000 | 196 | 2,241,279 | 379, 066 | 540, 409 | 129,563 | 33,517 | 163,080 |
| \$12,000 to \$13,000. | 275 | 3,491, 775 | 566,506 | 558,566 | 189,677 | 63,827 | 253,504 |
| \$13,000 to \$14,000. | 25 | 335, 170 | 30,507 | 141,269 | 14,250 | 5,866 | 20,116 |
| \$14,000 to \$15,000. | 107 | 1,551,296 | 203,583 | 495, 553 | 84,009 | 35,912 | 119,921 |
| \$15,000 to \$20,000. | 344 | 5,870, 533 | 678,470 | 1,986, 148 | 321, 717 | 170,059 | 491,776 |
| \$20,000 to \$25,000. | 162 | 3,594,568 | 329,400 | 1,283,415 | 213, 550 | 148,492 | 362,042 |
| \$25,000 to \$30,000 | 90 | 2,410,725 | 169,066 | 898, 729 | 146, 301 | 120,644 | 266,945 |
| \$30,000 to \$40,000. | 112 | 3,878,21.2 | 202,800 | 1,672,247 | 209, 194 | 272,607 | 481,801 |
| \$40,000 to \$50,000. | 71 | 3,188,917 | 138,165 | 1,359,958 | 180,352 | 284,445 | 464,797 |
| \$50,000 to \$60,000. | 42 | 2,134,938 | 64,200 | 945,796 | 131,959 | 282,696 | 414,655 |
| \$60,000 to \$70,000. | 20 | 1,310,010 | 37,583 | 629,644 | 68, 636 | 178, 048 | 246,684 |
| \$70,000 to \$80,000. | 18 | 1,338,901 | 36,200 | 582, 767 | 75,205 | 223,617 | 298,822 |
| \$80,000 to $\$ 90,000$. | 11 | -939, 227 | 21, 400 | 420, 310 | 57, 732 | 154,626 | 212,358 |
| \$90,000 to $\$ 100,000$ | 6 | 565, 741 | 9,200 | 469,946 | 11, 746 | 126, 330 | 138,076 |
| \$100,000 to \$150,000 | 13 | 1,620,921 | 20,400 | 1,054,987 | 52,615 | 436,458 | 489,073 |
| \$150,000 to \$200,000. | 3 | 513,234 | 4,000 | 160, 782 | 41, 266 | 183, 872 | 225, 138 |
| \$200,000 to \$250,000. | 3 | ${ }^{2}{ }^{2}$ | ${ }^{2}{ }^{2}$ | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{\circ}{ }^{\circ}$ ) |  |
| \$250,000 to \$300,000 | 1 | (2) | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{( }\right)$ | (2) | ${ }^{(2)}$ |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000 . |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 t.o \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 927,964 | 6,000 | 454,276 | 55,793 | 386, 585 | 442,378 |
| Grand total. | 47,098 | 166,350, 127 | 88,425, 138 | 22,690, 108 | 4,654,400 | 3,264,560 | 7,918,960 |

1 Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income he number of returns, net income, personal exemption, dividends, and tax paid-Continued.

LOUISIANA.

| Income class. | Number of returns. | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$ | 7,300 | 811,350,974 | \$17, 853,035 | \$1, 846,049 |  |  |  |
| \$1,000 to \$2,000. | 5,675 | 8,497, 142 | 5,799,054 | 46,640 | \$159,558 |  | \$159,554 |
| \$2,000 to \$3,0001 | 256 | 587, 961 | 541,620 | 146, 614 |  |  |  |
| \$2,000 to \$3,000. | 6,645 | 16,699,538 | 12,359, 005 | 226, 722 | 245, 557 |  | 245, 557 |
| \$3,000 to \$4,000 ${ }^{1}$ | 229 | 771,074 | 580,176 | 258,206 |  |  |  |
| \$3,000 to \$4,000.. | 4,639 | 16,335,516 | 9, 953,997 | 398, 027 | 347, 914 |  | 347,914 |
| \$4,000 to \$5,000 1 | 46 | 206,458 | 97,308 | 118, 560 |  |  |  |
| \$4,000 to \$ $\$ 5,000$. | 2,966 | 13,248, 860 | 6,440, 680 | 576,385 | 374,410 |  | 374,410 |
| \$5,000 to \$6,000. | 1,310 | 7, 147,405 | 2,825,326 | 677, 361 | 227, 204 | \$5,787 | 232,991 |
| \$6,000 to \$7,000. | 854 | 5,500,939 | 1,860,089 | 645,420 | 201, 193 | 15, 775 | 216,968 |
| \$7,000 to \$8,000. | 584 | 4,350, 651 | 1,266,719 | 505, 541 | 187,206 | 23,214 | 210,420 |
| \$8,000 to \$9,000. | 370 | 3, 139, 191 | 1, 792, 613 | 426, 204 | 151,822 | 23, 839 | 175, 661 |
| \$9,000 to \$10,000. | 341 | 3,222,406 | 715, 982 | 580, 172 | 161,756 | 31, 773 | 193, 529 |
| \$10,000 to \$11,000. | 277 | 2,913,220 | 574,793 | 570,388 | 160, 397 | 35, 072 | 195,469 |
| \$11,000 to \$12,000 | 202 | 2,334, 240 | 428,414 | 339, 336 | 141,123 | 33,652 | 174,775 |
| \$12,000 to \$13,000 | 196 | 2,450,741 | 396,449 | 634, 321 | 136,277 | 41, 050 | 177,327 |
| \$13,000 to \$14,000. | 171 | 2,331, 923 | 368,979 | 515,989 | 138,650 | 42, 183 | 180, 833 |
| \$14,000 to \$15,000 | 107 | 1,583,562 | 230, 900 | 459,418 | 92,772 | 34,988 | 127,760 |
| \$15,000 to \$20,000. | 403 | 6,996,098 | 828,506 | 1,743,609 | 449,998 | 196,389 | 646,387 |
| \$20,000 to $\$ 25,000$. | 193 | 4,317,963 | 394,781 | 1,190,628 | 293,751 | 168,932 | 462,683 |
| \$25,000 to \$30,000. | 112 | 3,059, 325 | 219,000 | 703,357 | 218,692 | 164, 137 | 382.829 |
| \$30,000 to \$40,000. | 158 | 5,410, 062 | 315,131 | 1,886, 893 | 351, 788 | 372, 121 | 723,909 |
| \$40,000 to \$50,000. | 67 | 3,020,143 | 125,950 | 924,472 | 227, 406 | 280,968 | 508,374 |
| \$50,000 to $\$ 60,090$. | 30 | 1,677,523 | 58,066 | 550,395 | 120, 024 | 201,987 | 322,011 |
| \$60,000 to \$70,000.. | 27 | 1,731,659 | 52,800 | 527,808 | 134, 898 | 240,631 | 375, 529 |
| \$70,000 to \$80,000.. | 12 | 881, 590 | 24,200 | 492,972 | 51,049 | 134, 372 | 185,421 |
| \$80,000 to \$90,000. | 12 | 1,011,440 | $25,000 \cdot$ | 561,092 | 53,697 | 187, 023 | 240,720 |
| \$90,000 to \$100,000. | 8 | ,756,221 | 13,000 | 299, 841 | 51,623 | 165, 688 | 217,311 |
| \$100,000 to $\$ 150,000$ | 35 | 3,613,878 | (2) 616 | $\underset{(2)}{1,154,066}$ | $\underset{(2)}{273,641}$ | 918,149 | 1,191, 790 |
| \$150,000 to \$200,000. | 1 3 | (2) ${ }_{(2)}^{(2)}$ | ${ }^{(2)}{ }^{(2)}$ | (2) $(2)$ | ${ }_{(2)}^{(2)}$ | ${ }^{(2)}$ | (2), (2) |
| $\$ 250,000 \text { to } \$ 300,000 . .$ |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. | 2 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to $\$ 750,000$ | 1 | ${ }^{(2)}$ | (2) | (2) | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | ${ }^{2}$ ) |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000t $0 \$ 2,000,000$. |  |  |  |  |  |  |  |
| \$2,000,000to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$..... |  | 2,114,280 | 10,000 | 703,064 | 149, 602 | 933,780 | 1,083,382 |
| Grand total | 33,432 | 137,261,983 | 65, 216, 989 | 19,799,550 | 5,102,008 | 4,251,510 | 9,353,518 |

MAINE.

| \$1,000 to \$2,000 1 | 3,381 | \$4, 970,890 | \$6,456, 625 | \$391,469 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 5,612 | 8,069,531 | 5,660, 682 | 133,960 | \$157, 321 |  | \$157, 321 |
| \$2,000 to $\$ 3,000^{1}$ | 3,710 | $8,523,426$ | 9,278,761 | 685, 807 |  |  |  |
| \$2,000 to \$3,000. | 4,788 | 11, 958, 743 | 8, 894,582 | 302, 130 | 195,826 |  | 195,826 |
| \$3,000 to $\$ 4,000{ }^{1}$ | 243 | 809,502 | -576, 108 | 365, 049 |  |  |  |
| \$3,000 to \$4,000.. | 3,033 | 10,359,314 | 6, 150, 576 | 364, 396 | 240,449 |  | 240,449 |
| \$4,000 to \$ $\$ 5,0001$ | 84 | -380,839 | 149,342 | 317, 671 |  |  |  |
| \$4,000 to \$5,000.. | 1,716 | 7, 682,887 | 3,576,251 | 490, 153 | 218, 154 |  | 218,154 |
| \$5,000 to \$6,000. | 654 | 3, 595,527 | 1,343, 863 | 500, 793 | 108, 719 | \$3,526 | 112,245 |
| \$6,000 to \$7,000. | 421 | 2,736,985 | 846,142 | 614, 497 | 82, 883 | 7,487 | 90,370 |
| \$7,000 to \$8,000. | 293 | 2,202,078 | 595, 563 | 550, 105 | 79,547 | 10,514 | 90,061 |
| \$8,000 to $\$ 9,000$. | 202 | 1,737,842 | 419,015 | 438,977 | 73,467 | 13,880 | 87,347 |
| \$9,000 to \$10,000. | 155 | 1,505,298 | 311,431 | 408, 284 | 65,144 | 15,017 | 80,161 |
| \$10,600 to $\$ 11,000$ | 98 | 1,028, 148 | 198, 733 | 282,304 | 48,984 | 12,576 | 61,560 |
| \$11,000 to \$12,000. | 98 | 1,127,136 | 185,550 | 401,784 | 50,034 | 16,475 | 66,509 |
| \$12,000 to $\$ 13,000$ | 71 | 899,992 | 127,840 | 263,479 | 45,875 | 15,287 | 61,162 |
| \$13,000 to \$14,000. | 55 | 745,988 | 105,833 | 163,794 | 38,652 | 14,365 | 53,017 |
| \$14,000 to \$15,000. | 47 | 696,365 | 95, 033 | 204, 333 | 37,984 | 15,047 | 53,031 |
| \$15,000 to \$20,000. | 153 | 2,587,577 | 286,596 | 945, 727 | 130, 289 | 72,765 | 203,054 |
| \$20,000 to \$25,000. | 80 | 1,760, 194 | 143, 866 | 813,138 | 78,620 | 71,766 | 150,386 |
| \$25,000 to $\$ 30,000$. | 57 | 1,556, 216 | 107, 633 | 678,959 | 81,773 | 84,256 | 166,029 |
| \$30,000 to $\$ 40,000$. | 61 | 2,124,612 | 110,600 | 1,025,705 | 112,014 | 154,880 | 266,894 |
| \$40,000 to $\$ 50,000$. | 32 | 1,425,772 | 53,000 | 659,353 | 72,714 | 138,440 | 211, 154 |

${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.--PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, persoral exemption, dividends, and tax paid-Continued.

MAINE-(iontinued.

| Income class. | $\left\lvert\, \begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}\right.$ | Net income. | Exemptions fromnormal tax. |  | Normal tax. | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 18 | \$960,650 | \$28,983 | \$609, 043 | \$36, 808 | \$114,198 | \$151,006 |
| \$60,000 to \$70,000. | 13 | 827, 486 | 21,800 | 384,946 | 48,749 | 116,826 | 1.65, 575 |
| \$70,000 to $\$ 80,000$ | 4 | 300, 297 | 7,400 | 179, 109 | 12,679 | 51, 988 | 64, 667 |
| \$80,000 to \$90,000. | 7 | 587,768 | 13,800 | 343,349 | 25,906 | 114,775 | 140,681 |
| \$90,000 to \$100,000. | 3 | 276,150 | 5, 200 | 219, 404 | 5,445 | 59,461 | 64,906 |
| \$100,000 to \$150,000. | 9 | 996,922 | 15, 400 | 620,654 | 43,400 | 256,017 | 299,417 |
| \$150,000 to \$200,000. | 2 | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{2}$ (2) |
| \$200,000 to \$250,000. | 1 | $\left.{ }^{2}\right)$ | (2) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. | 3 | (2) | ${ }^{2}$ | (2) | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$ 750,000 to $\$ 1,000,000$. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,599,077 | 8,800 | 726,253 | 101,399 | 710,622 | 812,021 |
| Crand total. | 25,104 | 84,033,212 | 45, 775,008 | 14,084, 625 | 2,192, 835 | 2,070,168 | 4,263,003 |

MARYLAND.

| \$1,000 to \$2,000 ${ }^{1}$ | 8,668 | \$12,940, 552 | \$17, 034,762 | \$534, 604 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 19,964 | 29, 150, 639 | 20, 417, 957 | 418,976 | \$509,222 |  | \$509,222 |
| \$2,000 to \$3,000 1 | 10, 599 | 24, 147, 974 | 26,270, 373 | 821, 504 |  |  |  |
| \$2,000 to $\$ 3,000$. | 20,914 | $51,904,890$ | 38,014, 010 | 931, 216 | 794,864 |  | 794,864 |
| \$3,000 to $\$ 4,000 \mathrm{I}$ | 659 | 2, 195,703 | 1,629, 818 | 751, 310 |  |  |  |
| \$3,000 to $\$ 4,000$. | 12,067 | 41, 479, 458 | 23, 893, 498 | 2,821,918 | 900,924 |  | 900,924 |
| \$4,000 to \$5,000 1 | -47 | 188,534 | 94,220 | 107,222 |  |  |  |
| \$4,000 to \$5,000. | 5,815 | $25,865,745$ | IL, 385, 469 | 1,572,422 | 777, 676 |  | 777,676 |
| \$5,000 to \$6,000 | 2,072 | 11, 296, 720 | 4,280,353 | 1,014,887 | 370, 620 | \$8,787 | 379,407 |
| \$6,000 to \$7,000. | 1,119 | 7,257,369 | 2, 256, 270 | 870,548 | 276,400 | 18,610 | 295,010 |
| \$7,000 to \$8,000. | 870 | $6,485,403$ | 1,776,563 | 825, 461 | 286, 697 | 33,385 | 320, 082 |
| \$8,000 to \$9,000. | 625 | $5,298,879$ | 1, 241, 587 | 896, 318 | 253, 152 | 39,089 | 292, 241 |
| \$9,000 to $\$ 10,000$. | 499 | 4,722,649 | 1,013,539 | 776, 456 | 245,545 | 45,988 | 291, 533 |
| \$10,000 to $\$ 11,000$ | 396 | 4, 147, 218 | 781, 028 | 839,982 | 227, 760 | 51, 177 | 278,937 |
| \$11,000 to \$12,000. | 356 | 4,083,305 | 722, 893 | 708, 063 | 237,771 | 59, 651 | 297, 422 |
| \$12,000 to $\$ 13,000$. | 236 | 2,940,642 | 465, 430 | 633, 069 | 176, 552 | 54, 330 | 230, 882 |
| \$13,000 to \$14,000. | 226 | 3,046, 633 | 445,975 | 630, 029 | 198, 780 | 60,695 | 259, 475 |
| \$14,000 to \$15,000. | 169 | 2, 446, 179 | 340,881 | 453, 816 | 177, 646 | 55, 550 | 233, 196 |
| \$15,000 to $\$ 20,000$. | 649 | 11, 167, 404 | 1,277, 241 | 2, 464, 717 | 759, 158 | 317,554 | 1, 076, 712 |
| \$20,000 to \$25,000 | 330 | 7,337, 484 | 627, 582 | 2,139,564 | 488, 624 | 297, 061 | 785, 685 |
| \$25,000 to \$30,000. | 196 | 5,351, 657 | 370, 716 | 1, 674, 393 | 666, 715 | 277,866 | 944,581 |
| \$30,000 to $\$ 40,000$ | 249 | 8,540, 143 | 507, 457 | 2,395, 771 | 658, 645 | 606, 786 | 1, 265, 431 |
| \$40,000 to \$50,000. | 133 | 5,903,093 | 256,440 | 1,922,010 | 417,994 | 560, 440 | 978, 434 |
| \$50,000 to \$60,000. | 61 | 3,306, 259 | 126,000 | 1,091,073 | 230,991 | 389, 634 | 620,625 |
| \$60,000 to \$70,000. | 32 | 2,060,352 | 62, 566 | 684,385 | 144, 251 | 293, 857 | 438, 108 |
| \$70,000 to $\$ 80,000$. | 28 | 2, 109,381 | 59,483 | 632, 864 | 162,796 | 366,587 | 529,383 |
| \$80,000 to $\$ 90,000$. | 16 | 1,374,354 | 30, 400 | 515, 701 | 91, 885 | 272,838 | 364, 723 |
| \$90,000 to $\$ 100,000$. | 13 | 1,220,059 | 21,600 | 690, 319 | 57, 853 | 268.474 | 326,327 |
| \$100,000 to \$150,000. | 50 | 6, 199,592 | 96,400 | 2,312,969 | 453, 509 | 1, 628, 680 | 2,082, 189 |
| \$150,000 to \$200,000. | 6 | 986,386 | 12,000 | 704, 412 | 40, 594 | 321, 988 | 362,582 |
| \$200,000 to $\$ 250,000$. | 3 | 701,916 | 6,600 | 9,372 | 83, 753 | 293, 681 | 377, 434 |
| \$250,000 to $\$ 300,000$. | 5 | 1, 307, 899 | 9,400 | 342,238 | 115, 123 | 569,812 | 684,985 |
| \$ $\$ 300,000$ to $\$ 400,000$. | 9 | $3,069,158$ | 16,200 | 1,405, 121 | 197,830 | 1,467,171 | 1, 665,001 |
| \$400,000 to $\$ 500,000$. | 1 | (2) | (2) |  | (2) | $(2)$ | (2) |
| \$500,000 to \$750,000.. | 1 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$750,000 to \$1,000,000 . |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. | 2 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,900 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | $3,187,463$ | 6,000 | 1, 164,289 | 238,873 | 1,813,343 | 2,052,216 |
| Grand total. | 87,085 | 303, 421,092 | 155, 570, 711 | 35, 756, 999 | 10,242, 203 | 10, 173, 0.4 | 20, 415, 237 |

[^15]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

MASSACHUSETTS.

| Income class. | $\left\|\begin{array}{c} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{array}\right\|$ | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from. normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 | 20,761 | \$30, 827, 321 | \$38, 789,704 | \$3, 248, 173 |  |  |  |
| \$1,000 to \$2,000 | 48,825 | 70, 600, 832 | 48, 470, 313 | 1, 641,492 | \$1,229, 620 |  | \$1,229,620 |
| \$2,000 to \$3,000 | 20, 761 | 47, 073, 948 | 49, 279, 852 | 3,979, 996 |  |  |  |
| \$2,000 to \$3,000. | 49,144 | 122, 630, 391 | 90, 890, 913 | 2, 522, 351 | 1, 765, 416 |  | 1,765,416 |
| \$3,000 to $\$ 4,0001$ | 2,066 | 7,021,585 | 3,896, 895 | 3, 746, 237 |  |  |  |
| \$3,000 to \$1,000. | 26, 950 | 92, 674,486 | 55, 113, 765 | 4, 483, 116 | 1,980,309 |  | 1,980,309 |
| \$4,000 to \$5,000 ${ }^{1}$ | 1,140 | 5, 020,419 | 1,777, 245 | 3,699,061 |  |  |  |
| \$4,000 to \$5,000. | 14,514 | 64, 558,987 | 29,389, 469 | 5, 160,955 | 1,962,560 |  | 1,962, 560 |
| \$5,000 to \$6,000. | 5,322 | 29,025,509 | 10, 296, 016 | 8,459, 662 | 777, 529 | \$24,785 | 802,314 |
| \$6,000 to \$7,000 | 3, 531 | 22, 808, 974 | 6,713, 495 | 5,214,366 | 733, 080 | 65,447 | 798,527 |
| \$7,000 to \$8,000. | 2,766 | 20,793, 145 | 5,285, 091 | 5, 444, 457 | 741, 374 | 92, 197 | 833,571 |
| \$8,000 to \$9,000. | 1,915 | 16, 277, 720 | 3,610,510 | 4,514,397 | 653,083 | 107, 826 | 760,909 |
| \$9,000 to \$10,000 | 1,493 | 14, 156,963 | 2, 808, 934 | 4,784,910 | 594,000 | 144, 023 | 738, 023 |
| \$10,000 to \$11,000 | 1,172 | 12, 372, 188 | 2,191,592 | 4,282,310 | 531,245 | 137,294 | 668,539 |
| \$11,000 to \$12,000 | 935 | 10, 765, 819 | 1,696,308 | 3,509, 523 | 514,963 | 159, 691 | 674, 654 |
| \$12,000 to \$13,000. | 758 | 9,524, 494 | 1,390,479 | 3,297,978 | 450, 434 | 161,745 | 612,179 |
| \$13,000 to \$14,000. | 714 | 9,689, 745 | 1,318,050 | 3,401,902 | 482.436 | 190,764 | 673, 200 |
| \$14,000 to \$15,000 | 546 | 7,946,866 | 1,019,649 | 2,748,081 | 425,338 | 176,834 | 602,172 |
| \$15,000 to \$20,000. | 2,013 | 34, 935, 705 | 3,654,779 | 13, 660, 550 | 1,729,465 | 989,585 | 2,719, 050 |
| \$20,000 to \$25,000. | 1,095 | 24, 536, 551 | 2,017, 455 | 10, 297, 958 | 1,242, 420 | 1,018,492 | 2, 260, 912 |
| \$25,000 to \$30,000. | 744 | 20,388, 248 | 1,353, 727 | 10, 404, 647 | 986,093 | 1,096, 803 | 2, 082, 896 |
| \$30,000 to \$40,000 | 886 | 30,582, 464 | 1,692,569 | 13, 851,886 | 1,635,346 | 2, 180,318 | 3,815, 664 |
| \$40,000 to \$50,000 | 506 | 22, 632, 103 | 1,283,164 | 12, 729,080 | 1,062,700 | 2, 162,995 | 3,225,695 |
| \$50,000 to \$60,000. | 276 | 14, 973, 980 | 484, 140 | 7,422,839 | 820,810 | 1,738,206 | 2, 559, 016 |
| \$ 60,000 to \$70,000. | 188 | 12, 127, 102 | 345, 115 | 5,368, 861 | 816, 239 | 1,752,519 | 2, 568, 758 |
| \$70,000 to \$80,000. | 132 | 9,812,291 | 232,900 | 4,883, 181 | 546, 355 | 1,665, 846 | 2,212, 201 |
| \$80,000 to \$90,000. | 110 | 9,535,291 | 195, 183 | 5,492,510 | 555,498 | 1,867, 133 | 2, 422, 631 |
| \$90,000 to \$100,000 | 102 | 9,674, 638 | 188,449 | 5,016,868 | 550, 157 | 2, 099, 333 | 2, 649, 490 |
| \$100,000 to \$150,000. | 201 | 24, 348,537 | 360, 165 | 11,883, 607 | 1,454, 121 | 6, 768,968 | 8,223, 089 |
| \$150,000 to \$200,000. | 95 | 16, 259, 498 | 159, 133 | 7,490, 950 | 1,058, 193 | 5,796, 178 | 6,854, 371 |
| \$200,000 to \$250,000. | 34 | 7,558, 158 | 63,000 | 2,460, 886 | 566,336 | 3, 091, 394 | 3,657, 730 |
| \$250,000 to \$300,000. | 28 | 7,683, 057 | 54, 933 | 3,181, 219 | 511,884 | 3,353, 281 | 3,865,165 |
| \$300,000 to \$400,000. | 33 | 11,560, 730 | 65, 112 | 4,278, 407 | 856,222 | 5,570,985 | 6,427, 207 |
| \$400,000 to \$500,000. | 15 | 6,844,418 | 30,800 | 359, 090 | 766.846 | 3, 539, 097 | 4,305, 943 |
| \$500,000 to \$750,000... | 10 | 6,021,019 | 19,600 | 1,549, 974 | 531, 264 | 3,288,524 | 3,819, 788 |
| \$750,000 to \$1,000,000.. | 2 | 1,536, 985 | 4,200 | 711,029 | 98, 093 | 870,691 | 968,784 |
| $\begin{aligned} & \$ 1,000,000 \text { to } \$ 1,500,000 . \\ & \$ 1,500,000 \text { to } \$ 2,000,000 \text {. } \end{aligned}$ | \|r... ${ }^{3}$ | 3,680,294 | 5,000 | 541, 796 | 374,237 | 2,192, 720 | 2, 566, 957 |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Grand | 209, 786 | 868, 460, 461 | 366, 147, 704 | 195, 724, 305 | 29, 003, 666 | 52, 303, 674 | 81, 307, 34 |

MICHIGAN.

| \$1,000 to \$2,000 ${ }^{1}$ | 16,265 | \$25, 452, 543 | \$33, 101,085 | \$522,959 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 43,584 | 61, 417,727 | 51,117,076 | 1,239,098 | \$022,028 |  | \$22,028 |
| \$2,000 to \$3,000 ${ }^{1}$ | 12,920 | 29,020,514 | 31,984, 840 | 528,512 |  |  |  |
| \$2,000 to \$3,000.. | 31,395 | 76,596,206 | $65,069,166$ | 2,191,530 | 638,299 |  | 638,299 |
| \$3,000 to \$4,000 1 | - 499 | 1,642,941 | 1,402,246 | 410, 104 |  |  |  |
| \$3,000 to \$4,000.. | 12,787 | 44,371,809 | 27,852, 155 | 2,184, 530 | 776,704 |  | 776, 704 |
| \$4,000 to \$5,000 ${ }^{1}$ | 215 | 955, 947 | 377,254 | 535,024 |  |  |  |
| \$4,000 to \$5,000.. | 6,733 | 29,993,939 | 14, 367,817 | 2,232,628 | 800,450 |  | 800,459 |
| \$5,000 to \$6,000. | 2,710 | 14,856, 597 | 5,679,764 | 2,058,054 | 452, 116 | \$10, 497 | 462,613 |
| \$6,000 to \$7,000. | 1,894 | 12,177,045 | 3,970,868 | 2,175,926 | 390, 446 | 32,044 | 422,490 |
| \$7,000 to \$8,000. | 1,200 | 8,950, 593 | 2,493,543 | 1,799,537 | 341, 762 | 44,507 | 386, 209 |
| \$8,000 to $\$ 9,000$. | 803 | 6,817,317 | 1,647,134 | 1,570,953 | 284, 024 | 51,400 | 335, 424 |
| \$9,000 to \$10,000. | 671 | $6,358,265$ | 1,364,044 | 1,699,705 | 275, 580 | 61,317 | 336,897 |
| \$10,000 to \$11,000. | 478 | 5,007,650 | 959,518 | 1,592, 373 | 234,652 | 63, 095 | 297,747 |
| \$11,000 to \$12,000. | 418 | 4,808,524 | 863, 040 | 1,326,530 | 238,857 | 74, 168 | 313,025 |
| \$12,000 to \$13,000. | 298 | 3,720, 193 | 558,527 | 1,247, 137 | 179,385 | 62,057 | 241,442 |
| \$13,000 to \$14,000. | 266 | 3,585,875 | 526,966 | 1,207, 128 | 177,748 | 68,025 | 245,773 |
| \$14,000 to \$15,000. | 210 | 3,037, 182 | 412,315 | 1,063, 344 | 151,752 | 68,618 | 220,370 |
| \$15,000 to \$20,000. | 660 | 11,412,335 | 1,248, 141 | 4,543,729 | 574,704 | 322,572 | 897,276 |
| \$20,000 to \$25,000. | 370 | 8,307, 474 | 718,389 | 3,345,890 | 377, 127 | 374, 137 | 751,204 |
| \$25,000 to \$30,000. | 226 | 6,080,557 | 429, 704 | 2,877,280 | 286, 647 | 322,381 | 609,028 |
| \$30,000 to \$40,000. | 296 | 10,200, 471 | 552,815 | 4,963,053 | 534, 111 | 717,835 | 1,251,946 |
| \$ $\div 9,000$ to \$50,000. | 150 | 6,645, 560 | 272,416 | 3,648, 763 | 346, 170 | 644, 432 | 990,602 |

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

MICHIGAN-Continued.

| Income class. | $\left\|\begin{array}{c} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{array}\right\|$ | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$ $\mathbf{6 0 , 0 0 0 .}$ | 72 | \$3,932,935 | \$134,766 | \$1,844,610 | \$226,829 | \$459,462 | \$686,291 |
| \$60,000 to \$70,090. | 60 | 3,897,076 | 108, 350 | 2,337,653 | 174,405 | 551, 350 | 725,755 |
| \$70,000 to \$80,000. | 26 | 1,917, 176 | 55, 873 | 790,571 | 127,946 | 321, 002 | 448,948 |
| \$80,000 to \$90,000.. | 23 | 1,953, 395 | 42,600 | 926, 423 | 109,068 | 377, 806 | 486,874 |
| \$90,000 to \$100,000. | 20 | 1,930, 803 | 33, 800 | 1,320, 084 | 71,148 | 449, 264 | 520,412 |
| \$100,000 to \$150,000.. | 53 | 6,190, 393 | 100, 400 | 4,099, 727 | 261, 195 | 1,705,407 | 1,966,602 |
| \$150,000 to $\$ 200,000 \ldots$. | 26 | 4, 497, 330 | 26,000 | 3,715, 749 | 121,534 | 1,617,845 | 1,739,379 |
| \$200,000 to \$250,000... | 5 | 1,077,798 | 10,800 | 577, 846 | 59,143 | 415, 026 | 474,169 |
| \$250,000 to $\$ 300,000 \ldots$ | 3 | 835,076 | 4,600 | 719,295 | 12,621 | 370, 822 | 383,443 |
| \$300,000 to \$400,000-. | 7 | 2,326, 331 | 12,600 | 1,950,312 | 45,406 | 1,102, 023 | 1,147,429 |
| \$400,000 to \$500,000.... | 2 | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | (2) | (2) | ${ }^{2}$ (2) |
| \$500,000 to \$750,000.... | 3 | ${ }^{(2)}$ | ${ }^{2}$ | (2) | (2) | (2) | ${ }^{(2)}$ |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000 |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| $\begin{aligned} & \$ 2,000,000 \text { to } \$ 3,000,000 . \\ & \$ 3,000,000 \text { to } \$ 4,000,000 . \end{aligned}$ | 1 | (2) | (2) | (2) | (2) | (2) | $\left.{ }^{2}\right)$ |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 5,337, 587 | 8,600 | 5,298,943 | 60,432 | 3,097,004 | 3,157,436 |
| Grand total. | 135,349 | 415,313, 164 | 247, 807,212 | 68,545,000 | 8,952,289 | 13,384,096 | 22,336,385 |

MINNESOTA.

| \$1,000 to \$2,000 ${ }^{\text {² }}$ | 8,364 | \$13,021,268 | \$17,278, 505 | \$324,676 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 15,384 | 22,638, 716 | 115,766,012 | 266, 296 | 8427, 799 |  | 8427,799 |
| \$2,000 to \$3,000 ${ }^{1}$. | 10,614 | 24, 415, 316 | 26,940, 210 | 891, 425 |  |  |  |
| \$2,000 to \$3,000. | 21,164 | $53,466,421$ | 40,064, 199 | 719, 104 | 763, 140 |  | 763, 140 |
| \$3,000 to \$4,000 ${ }^{1}$ | 750 | 2, 559, 420 | 1,977, 510 | 786, 594 |  |  |  |
| \$3,000 to \$4,000. | 13, 170 | 45, 472, 132 | 28,350,540 | 1,510, 421 | 959.017 |  | 959,017 |
| $\$ 4,000$ to $\$ 5,0001$ $\$ 4,000$ to $\$ 5,000$. | 273 | 1,222, 806 | 640,986 | 802. 869 |  |  |  |
| \$4,000 to \$5,000. | 7,125 | 31,747, 577 | 15,599,086 | 1,728, 791 | 870,608 |  | 870,608 |
| \$5,000 to \$6,000 | 2,147 | 11,733, 410 | 4, 869,235 | 1,162,599 | 365, 711 | \$10,021 | 375, 732 |
| \$6,000 to \$7,000. | 1,317 | 8,503, 974 | 2,898, 540 | 1,194,605 | 289, 593 | 25,384 | 314,977 |
| \$7,000 to $\$ 8,000$ | 915 | 6,810,326 | 1,987,733 | 1,081, 105 | 246,397 | 33,992 | 280,389 |
| \$8,000 to \$9,000. | 571 | 4,836,145 | ],213,014 | 949,610 | 214,328 | 35,944 | 250, 272 |
| \$9,000 to $\$ 10,000$ | 455 | $4,319,237$ | 934,348 | 1, 203, 531 | 177, 719 | 42,474 | 220, 193 |
| \$10,0\% to \$11,000 | 302 | 3,166,905 | 631,041 | -822, 219 | 146,113 | 37,766 | 183,879 |
| \$11,000 to \$12,009. | 237 | 2,698,257 | 486, 834 | 725, 861 | 134, 347 | 38,725 | 173,072 |
| \$12,000 to $\$ 13,000$ | 182 | 2,247, 208 | 377, 460 | 679,958 | 111, 165 | 37,247 | 148, 412 |
| \$13,000 to \$14,000 | 171 | 2,295, 812 | 353,600 | 760, 321 | 111,994 | 42,388 | 154,382 |
| \$14,000 to \$15,000. | 120 | 1,736,496 | 235, 235 | 672,893 | 72, 403 | 36,656 | 109,059 |
| \$15,000 to \$20,000. | 397 | 6,850,035 | 796,357 | 2,656,183 | 336,623 | 190, 297 | 526,920 |
| \$20,000 to \$25,000 | 253 | 6,026, 110 | 485, 408 | 2,443,936 | 334, 478 | 267, 452 | 601,930 |
| \$25,000 to \$30,000. | 157 | 4,273,529 | 310,732 | 2,016,417 | 217,226 | 212,854 | 430,080 |
| \$30,000 to $\$ 40,000$. | 155 | 5,330,526 | 300, 615 | 2,705, 563 | 265,622 | 365, 884 | 631,506 |
| \$40,000 to \$ $\$ 50,000$ | 96 | 4, 302,709 | 162,466 | 2,598,668 | 201, 360 | 421, 690 | 623,050 |
| \$50,000 to \$60,000. | 51 | 2,749,144 | 102,916 | 1,742, 795 | 110, 257 | 314,914 | 424, 271 |
| \$69,009 to \$70,000. | 37 | 2,376,62s | 63, 400 | 1,505, 128 | 129, 397 | 313, 579 | 442,976 |
| \$70,000 to \$80,000 | 15 | 1,135, 654 | 28, 283 | 680,784 | 45,301 | 194,023 | 239,324 |
| \$80,000 to $\$ 90,000$. | 14 | 1,190,528 | 24, 800 | 824, 878 | 43, 189 | 220, 162 | 263, 351 |
| \$90,000 to \$100,000. | 10 | -947,969 | 21,409 | 728, 331 | 23, 879 | 210, 228 | 234, 197 |
| \$100,000 to $\$ 150,000$ | 41 | 5,081, 546 | 80,800 | 3,344, 872 | 183,919 | 1,456, 487 | 1,649, 406 |
| \$150,000 to \$200,000. | 10 | 1,696,782 | 20, 400 | 1,490, 740 | 19,209 | 583, 255 | 602,464 |
| \$200,000 to $\$ 250,000$. | 6 | 1,344,606 | 14, 200 | 711,142 | 79,550 | 536, 460 | 616,910 |
| \$250,000 to $\$ 300,000$ |  | 1,050, 652 | 5,800 | 532,082 | 30,828 | 457, 717 | 488,545 |
| \$300,0,0 to \$490,000. | , | 640,856 | 3,000 | 295, 299 | 38, 440 | 296, 013 | 334,453 |
| \$490,000 to \$500,000. | 3 | 1,334,693 | 5,800 | 682,040 | 73,909 | 680, 440 | 754,349 |
| $\begin{aligned} & \$ 500,000 \text { to } \$ 750,000 \ldots \\ & \$ 750,000 \text { to } \$ 1,000,000 . \end{aligned}$ | 3 | 1,851,239 | 6,200 | 475,248 | 162,772 | 1,015,315 | 1,178,087 |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,009 to \$3,900,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,900,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped. |  |  |  |  |  |  |  |
| frand tota | \$4,515 | 291,074,6\% | 163,036,665 | 41,720, 804 | 7,156,293 | 8,076,467 | 15, 262, 760 |

[^16]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

MISSISSIPPI.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | Normaltax. | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 1 | 3,874 | \$4,021,320 | \$7,748,000 |  |  |  |  |
| \$1,000 to \$2,000.. | 2,958 | 4,501, 268 | 3,026, 235 | \$57,539 | \$86,521 |  | 886, 521 |
| \$2,000 to \$3,000 | 256 | 610, 128 | 640,000 | 45,790 |  |  |  |
| \$2,000 to \$3,000.. | 4,526 | 11, 445,456 | 8, 248, 148 | 139,584 | 182,502 |  | 182, 502 |
| \$3,000 to \$4,000 | 129 | 420, 500 | 322,000 | 153,055 |  |  |  |
| \$3,000 to \$4,000. | 3,255 | 11, 189, 152 | 7,074,041 | 225,682 | 234,983 |  | 234, 983 |
| \$4,000 to \$5,000 | 21 | 91, 084 | 43, 000 | 51,680 |  |  |  |
| \$4,000 to \$5,000. | 2,128 | 9, 362, 352 | 4,792, 731 | 351,969 | 272, 600 |  | 272,600 |
| \$5,000 to \$6,000. | 825 | 4,568,091 | 1,863, 818 | 238, 889 | 154,504 | \$4,265 | 158,769 |
| \$6,000 to \$7,000. | 556 | 3,591, 617 | 1,262,023 | 198,555 | 137, 818 | 8,250 | 146, 068 |
| \$7,000 to \$8,000. | 305 | 2,280, 143 | 642, 309 | 206,322 | 100, 862 | 12,988 | 113,850 |
| \$8,000 to \$9,000. | 193 | 1,626,257 | 401, 650 | 133, 352 | 89, 282 | 11, 692 | 100, 974 |
| \$9,000 to \$10,000. | 159 | 1,504, 451 | 347,799 | 146,653 | 92, 601 | 14, 168 | 106,769 |
| \$10,000 to \$11,000 | 120 | 1,233,284 | 252, 699 | 142,981 | 74, 119 | 14,437 | 88,556 |
| \$11,000 to \$12,000. | 76 | 872,599 | 170, 533 | 118, 855 | 52,991 | 13,469 | 66,460 |
| \$12,000 to \$13,000. | 79 | 974, 135 | 164,600 | 222,738 | 63, 186 | 16,062 | 79,248 |
| \$13,000 to \$14,000. | 52 | 701,771 | 109,000 | 181,374 | 44,895 | 13,085 | 57,980 |
| \$14,000 to \$15,000. | 46 | 6666,790 | 94, 526 | 141,311 | 43, 847 | 13, 801 | 57,648 |
| \$15,000 to \$20,000. | 155 | 2,653, 678 | 328, 200 | 374,519 | 200, 535 | 74,021 | 274,556 |
| \$20,000 to \$25,000. | 97 | 2,163,871 | 212,200 | 203, 851 | 188,352 | 88,339 | 276,691 |
| \$25,000 to \$30,000. | 50 | 1,366,595 | 98,633 | 248, 261 | 112,724 | 69,969 | 182,693 |
| \$30,000 to \$40,000. | 46 | 1,578, 008 | 104, 200 | 175,711 | 142,942 | 108, 258 | 251, 200 |
| \$40,000 to \$50,000. | 17 | 754, 792 | 36,400 | 66,955 | 73,093 | 68,248 | 141,341 |
| \$50,000 to \$60,000. | 10 | 537, 801 | 21,000 | 86,613 | 53,468 | 61,155 | 114, 623 |
| \$60,000 to \$70,000 | 3 | 197, 999 | 4,200 | 18,344 | 13,302 | 28,827 | 42,129 |
| \$70,000 to $\$ 880,000$ | 5 | 376,453 | 9,600 | 26,842 | 38,557 | 62, 217 | 100,774 |
| \$90,000 to $\$ 100,000$. | 1 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |  |
| \$100,000 to $\$ 150,000$. | 4 | (2) | (2) | (2) | (2) | ${ }^{(2)}$ | ( ${ }^{2}$ |
| \$150,000 to \$200,000. | 3 | (2) | ${ }^{2}$ ) | (2) | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | (2) |
| \$200,000 to $\$ 250,000$. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000... |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| $\$ 1,000,000$ to $\$ 1,500,600$. <br> $\$ 1,500,000$ to $\$ 2,000,000$. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
|  |  | 1,033,590 | 15,800 | 217,223 | 94,936 | 310,978 | 405,914 |
| Grand total. | 19,949 | 70,323, 185 | 38,033, 345 | 4,174,648 | 2,548,620 | 894, 229 | 3,542,849 |

MISSOURI.

| \$1,000 to \$2,000 | 12,663 | \$19,582,039 | \$25,457, 508 | \$661. 107 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 20, 010 | 28,218,255 | 20,164,832 | 256,063 | 8469,838 |  | \$469,838 |
| \$2,000 to $\$ 3,000^{1}$ | 13,466 | 30,769, 660 | 33, 218,148 | 1,630, 552 |  |  |  |
| \$2,000 to \$3,000 | 24,356 | 60, 828, 803 | 46,749,068 | 827, 295 | 794,727 |  | 794,727 |
| \$3,000 to \$4,000 ${ }^{1}$ | - 592 | $2,036,998$ | 1,387,440 | 881, 137 |  |  |  |
| \$3,000 to \$4,000. | 16,418 | 56,693,580 | 34,421,742 | 1,328,260 | 1,264,501 |  | 1,294,591 |
| \$4,000 to \$5,000 | 324 | 1,463, 791 | 645,780 | 985, 393 |  |  |  |
| \$4,000 to \$5,000. | 8,937 | 39, 919, 149 | 18,981, 264 | 1,675, 743 | 1,160,246 |  | 1,160,286 |
| 85,000 to $\$ 6,000$ | 3,761 | 20,688,211 | 8,348,918 | 2, 140, 691 | 621,957 | \$15,823 | 637,780 |
| \$6,000 to \$7,000 | 2,332 | 15, 187, 641 | 4,874, 438 | 2, 141, 784 | 533,971 | 41,897 | 575,868 |
| \$7,000 to \$8,000 | 1,508 | 11,310, 134 | 3, 100,042 | 1,491,516 | 460,319 | 57,009 | 517,328 |
| \$8, 8,000 to $\$ 9,000$ | $\cdot 1,091$ | 9, 270,789 | 2, 224,378 | 2,323,053 | 313,732 | 67, 109 | 380,841 |
| \$9,000 to $\$ 10,000$ | -749 | 7,131,883 | 1,503,318 | 1,497, 294 | 341, 652 | 67,725 | 409,377 |
| \$10,000 to \$11,000 | 607 | $6,364,115$ | 1,218,265 | 1,566, 205 | 317, 880 | 77, 156 | 395,036 |
| \$11,000 to \$12,000 | 515 | 5,946,851 | 1,011,826 | 1,640, 236 | 303,979 | 88,381 | 392,36 |
| \$12,000 to \$13,000 | 378 | 4,746,393 | 754,028 | 1,417,654 | 242,797 | 78,722 | 321,519 |
| \$13,000 to $\$ 14,000$. | 325 | 4,404,311 | 622,948 | 1,425,565 | 231,780 | 83,336 | 315,116 |
| \$14,000 to \$15,000 | 268 | 3,905,022 | 522, 104 | 1,158,526 | 214,725 | 84,098 | 298,823 |
| \$15,000 to \$20,000. | 905 | 15,615,906 | 1,770,281 | 6, 775, 137 | 788,984 | 451,762 | 1,240,746 |
| \$20,000 to $\$ 25,000$. | 301 | 11, 183, 600 | 940,600 | 4,338,757 | 627,270 | 454, 198 | 1,081, 468 |
| \$25,000 to \$30,000 | 309 | 8,493,386 | 580, 766 | 3,619,924 | 464,210 | 444, 85 | 1,903, 66 |
| \$30,000 to $\$ 40,009$ | 998 | 10,324,295 | 549,382 | 5,099,627 | 531,288 | 741,710 | 1,272,998 |
| \$40,000 to \$50, (1) ${ }^{(1)}$ | 188 | $8,305,506$ | 351, 2\% | 4,130,522 | 437, 193 | 761,989 | i, 102, 422 |

[^17]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each clais of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

MISSOURI-Continued.

| Income class. | Number of returns. | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normel tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000 | 98 | \$5, 335,915 | \$185, 755 | \$3, 295, 524 | \$227, 614 | \$610,747 | \$838,361 |
| \$60,000 to \$70,000 | 57 | 3,695, 834 | 106, 100 | 2,170,090 | 179,737 | 536,310 | 716,047 |
| \$70,000 to \$80,000. | 48 | 3,600, 526 | 85, 400 | 2,021, 612 | 184, 245 | 594.317 | 778,562 |
| \$80,000 to \$90,000. | 26 | 2,156, 729 | 39,000 | 1,244, 862 | 100,252 | 405, 108 | 505,360 |
| \$90,000 to \$100,000. | 11 | 1,041, 848 | 17,800 | 752, 717 | 34,457 | 216,994 | 251, 451 |
| \$100,000 to \$150,000.... | 48 | 5, 679,443 | 80, 183 | 3,507, 196 | 252, 629 | 1,427,068 | 1,679, 697 |
| \$150,000 to $8200,000 \ldots$. | 12 | 2,023,275 | 20,333 | 1,091,458 | 90, 299 | 677.805 | 768,104 |
| \$200,000 to \$250,000... | 3 | 640,487 | 7,600 | 247,903 | 45,479 | 256,724 | 302, 203 |
| \$250,000 to $\$ 300,000$. | 1 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |
| \$300, 000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$590,000. | 5 | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | ${ }^{(2)}$ | (2) |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,009,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$ $\$ 5,000,000$ and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$.. |  | 2,448,637 | 7,200 | 2,312,072 | 32,771 | 1,207,945 | 1,240,716 |
| Grand total. | 110,890 | 409,013,021 | 20:, 967,670 | 64,655,565 | 11,268,662 | 9,448,030 | 20,716,692 |

MON'IANA.

| \$1,000 to \$2,000 ${ }^{1}$ | 3,623 | \$5, 875, 150 | 87, 854, 749 | \$174, 235 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 11, 568 | 17,593, 879 | 11,561, 801 | 30, 280 | \$355, 159 |  | \$355, 159 |
| \$2,000 to \$3,000 | 4,883 | 11, 172, 884 | 12, 148, 728 | 382, 261 |  |  |  |
| \$2,000 to \$3,000.. | 8,330 | 20,330, 867 | 14,845, 768 | 126, 818 | 322,886 |  | 322,886 |
| \$3,000 to \$4,000 ${ }^{1}$ | 139 | 464, 854 | -367.878 | 166, 112 |  |  |  |
| \$3,000 to \$4,000.. | 2, 763 | 9, 464, 406 | 5, 871,490 | 219, 642 | 204, 286 |  | 204, 286 |
| \$4,000 to \$5,000 | 83 | 322, 308 | 163, 194 | 196, 013 |  |  |  |
| \$4,000 to \$5,000. | 1,156 | 5, 205, 371 | 2,656, 060 | 256, 191 | 141,684 |  | 141, 684 |
| \$5,000 to \$6,000. | 594 | 3,298, 790 | 1,292, 754 | 240, 069 | 112,869 | \$2,132 | 115,001 |
| \$6,000 to \$7,000.. | 353 | 2,339,071 | 797, 528 | 223, 705 | 89,355 | 5,882 | 95,237 |
| \$7,000 to \$8,000. | 251 | 1,910,266 | 576, 170 | 232, 704 | 70,093 | 8,022 | 78,115 |
| 88,000 to 89,000. | 126 | 1,071,024 | 282, 196 | 170, 116 | 39,958 | 7,460 | 47,418 |
| \$9,000 to \$10,000 | 105 | 1,016,064 | 229, 429 | 202, 905 | 48, 460 | 9,537 | 57,997 |
| \$10,000 to \$11,000. | 100 | 1,047, 312 | 202, 050 | 255, 446 | 52, 635 | 12, 163 | 64,798 |
| \$11,000 to \$12,000. | 55 | 630, 434 | 115, 600 | 142,857 | 33,162 | 8,631 | 41,793 |
| \$12,000 to \$13,000. | 40 | 498, 197 | 81, 100 | 90, 266 | 29,944 | 8,423 | 38,367 |
| \$13,000 to \$14,000 | 41 | 553,953 | 87, 200 | 205, 113 | 29, 658 | 8,456 | 38,114 |
| \$14,000 to \$15,000. | 35 | 523,318 | 70,616 | 131, 880 | 28, 492 | 10,834 | 39,326 |
| \$15,000 to \$20,000. | 101 | 1,729,845 | 213,000 | 558, 623 | 98, 534 | 44, 647 | 143, 181 |
| \$20,000 to \$25,000. | 44 | 988, 313 | 90, 849 | 314, 600 | 62,231 | 36,846 | 99, 077 |
| \$25,000 to $\$ 30,000$. | 27 | 734,698 | 59, 950 | 251, 813 | 45,553 | 39,416 | 84,969 |
| \$30,000 to \$40,000. | 25 | 839, 317 | 50, 200 | 287, 084 | 54, 679 | 53, 437 | 108,116 |
| \$40,000t o \$50,000. | 8 | 351, 302 | 16,200 | 119, 121 | 24, 094 | 33,408 | 57,502 |
| \$50,000 to \$60,000. | 5 | 270, 671 | 8,600 | 87,591 | 19,934 | 32,348 | 52,282 |
| \$60,000 to \$70,000 | , | 198,414 | 4,200 | 140, 121 | 5,980 | 25,636 | 31,616 |
| \$70,000 to \$80,000. |  |  |  |  |  |  |  |
| \$80,000 to \$90,000.. |  |  |  |  |  |  |  |
| \$90,000 to $\$ 100,000$. |  |  |  |  |  |  |  |
| \$100,000to \$150,000. | 2 | (2) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | (2) |  |
| \$150,000 to \$200,000. | 2 | (2) | $\left({ }^{2}\right)$ | (2) | (2) | (2) | (2) |
| \$200,000 to \$250,000. | 1 | (2) | (2) | (2) | ${ }^{2}$ | (2) | (2) |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. | 1 | ${ }^{2}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | (2) |
| \$1,000,000 to $\$ 1,500,000$ |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped |  | 1,681, 122 | 4,000 | 1,520,624 | 32,886 | 763, 092 | 795,978 |
| Grand total | 34, 464 | 90,091,830 | 59,651, 310 | 6,726,190 | 1,902,532 | 1,110,370 | 3,012,0002 |

1 Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS--DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

NEBRASKA.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | Net income. | Exemptions fromnormal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 1 | 12,864 | \$20, 345, 376 | \$28, 744, 320 | \$211, 824 |  |  |  |
| \$1,000 to \$2,000.. | 13,241 | 19, 139,440 | 13,462,974 | 116, 255 | \$336,315 |  | \$336,315 |
| \$2,000 to \$3,000 | 16,320 | 37,517,184 | 42,263, 184 | 644, 304 |  |  |  |
| \$2,000 to \$3,000.. | 16,802 | 42,767,977 | 32, 244, 108 | 417,932 | 636,842 |  | 636,842 |
| \$3,000 to $\$ 4,000{ }^{1}$ |  | $2,747,712$ $54,492,235$ | $2,587,200$ $34,034,022$ | 598, 368 |  |  |  |
| \$3,000 to $\$ 4,000 \ldots$ | 15,726 | 54,492, 235 | 34,034,022 | 587,199 | 1,274, 278 |  | 1,274,278 |
| \$4,000 to \$5,000. | 9,995 | 44,460,376 | 22,649, 389 | 767,135 | 1,262,263 |  | 1,262, 263 |
| \$5,000 to \$6,000. | 4,114 | 22,509,662 | 8,680, 540 | 882,688 | 749,924 | \$14,095 | 764,019 |
| \$6,000 to \$7,000. | 2,233 | 14,435, 743 | 5,230, 270 | 737, 846 | 550,094 | 44,865 | 594, 959 |
| \$7,000 to $\$ 8,000$. | 1,213 | 9,079, 662 | 2,866,849 | 573,590 | 390,648 | 33,271 | 423,919 |
| \$8,000 to \$9,000. | 695 | 5,903,249 | 1,598,430 | 416,754 | 306, 409 | 46,101 | 352,510 |
| \$9,000 to \$10,000 | 482 | 4,580,427 | 1,091,869 | 463,793 | 250,182 | 44,071 | 294, 253 |
| \$10,000 to \$11,000 | 309 | 3,242, 265 | 678,064 | 385,119 | 192,041 | 39,721 | 231,762 |
| \$11,000 to \$12,000 | 231 | 2,652, 399 | 512, 612 | 339,854 | 164,306 | 39,461 | 203,767 |
| \$12,000 to \$13,000. | 156 | 1,945, 232 | 336,466 | 267,333 | 130,679 | 32,285 | 162,964 |
| \$13,000 to \$14,000. | 128 | 1,729,366 | 282,916 | 265,868 | 111,076 | 32,765 | 143,841 |
| \$14,000 to \$15,000. | 106 | 1,535,621 | 222, 616 | 210,409 | 106,594 | 32,475 | 139,069 |
| \$15,000 to \$20,000. | 281 | 4,818,969 | 576,066 | 939, 942 | 310,646 | 136,741 | 447, 387 |
| \$20,000 to \$25,000. | 113 | 2,542,888 | 214,750 | 689,438 | 170, 320 | 109, 233 | 279,553 |
| \$25,000 to \$30,000. | 73 | 1,987,608 | 147, 066 | 659, 368 | 126,555 | 102, 726 | 229,281 |
| \$30,000 to \$40,000. | 73 | 2,467,760 | 149,600 | 867,207 | 159,063 | 162,347 | 321,410 |
| \$40,000 to \$50,000. | 36 | 1,598,218 | 72,400 | 711,330 | 91, 106 | 148, 980 | 240,086 |
| \$50,000 to \$80,000. | 19 | 1,036, 129 | 34, 800 | 263,337 | 84,024 | 123,147 | 207, 171 |
| \$60,000 to \$70,000. | 3 | 190,740 | 5,200 | 50,613 | 15,401 | 27,501 | 42,902 |
| \$70,000 to \$80,000. | 4 | 299,405 | 8,800 | 93,407 | 22,705 | 42,683 | 65,388 |
| \$80,000 to \$90,000. | 4 | 330,786 | 9,000 | 187,010 | 15,622 | 63,562 | 79, 184 |
| \$90,000 to \$100,000.... | 6 | 564,264 | 14,000 | 244,898 | 37, 763 | 124,506 | 162,269 |
| \$100,000 to $\$ 150,000 \ldots$. | 4 | (2) | $\left.{ }^{2}\right)^{2}$ | $\left.{ }^{2}\right)$ |  |  |  |
| \$150,000 to \$200,000... | 1 | (2) | (2) | ${ }^{2}$ | ${ }^{2}$ ) | ${ }^{2}$ (2) | (2) |
| \$200,000 to \$250,000. | 1 | ${ }^{2}$ ) | ${ }^{2}$ ) | (2) | ${ }^{2}$ | (2) | (2) |
| \$250,000 to $\$ 300,000$. | i- | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | (2) |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to $\$ 2,000,000$. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 1,132,872 | 10,200 | 478,735 | 75,952 | 402,238 | 478, 190 |
| Grand total. | 96,049 | 306,053,565 | 198,727,711 | 13,071,556 | 7,570,808 | 1,802,774 | 9,373,582 |

NEVADA.

| \$1,000 to \$2,000 ${ }^{1}$. | 904 | \$1,546,847 | \$1,944, 878 | \$34, 803 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 2,005 | 2,896,374 | 2,034,948 | 21,542 | \$49,695 |  | \$49,695 |
| \$2,000 to \$3,000 ${ }^{\text {. }}$ | 748 | 1,733,313 | 1,881,886 | 25,591 |  |  |  |
| \$2,000 to \$3,000.. | 2,237 | 5,414, 695 | 3,737,092 | 8,560 | 98,813 |  | 98,813 |
| \$3,000 to \$4,000 1 | - 39 | , 118,140 | 125,984 |  |  |  |  |
| \$3,000 to $\$ 4,000$ | 428 | 1,473,498 | 820,092 | 953 | 36,558 |  | 36,558 |
| \$4,000 to \$5,0001. |  |  |  |  |  |  |  |
| \$4,000 to $\$ 5,000$. | 255 | 1, 152, 177 | 519,716 | 4,976 | 37,564 |  | 37,564 |
| \$5,000 to \$6,000. | 238 | 1,308,349 | 524, 803 | 44,464 | 45,948 | \$294 | 46, 242 |
| \$6,000 to \$7,000. | 108 | 686, 109 | 167,680 | 38,193 | 34,039 | 961 | 35,000 |
| \$7,000 to \$8,000. | 38 | 279,604 | 77,000 | 16,994 | 16,329 | 1,341 | 17,670 |
| \$8,000 to \$9,000. | 20 | 168,308 | 40,716 | 33,201 | 7,486 | 1,161 | 8,647 |
| \$9,000 to \$ $\$ 10,000$. | 22 | 215, 666 | 42,800 | 26,288 | 12,435 | 1,982 | 14,417 |
| \$10,000 to \$11,000. | 9 | 95,685 | 17,000 | 10,900 | 6,527 | 1,258 | 7,785 |
| \$11,000 to \$12,000. | 10 | 115,782 | 18,800 | 19,807 | 7,192 | 1,492 | 8,684 |
| \$12,000 to \$13,000. | 9 | 113,602 | 18,400 | 28,843 | 5,405 | 1,971 | 7,376 |
| \$13,000 to \$14,000. | 3 | 39,611 | 5,600 | 5,010 | 2,655 | 761 | 3,416 |
| \$14,000 to \$15,000. | 11 | 87,029 | 14,883 | 36,506 | 3,043 | 1,579 | 4,622 |
| \$15,000 to $\$ 20,000$. | 11 | 177,614 | 21,866 | 50,048 | 10,950 | 4,206 | 15,156 |
| \$20,000 to $\$ 25,000$. | 5 | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | (2) | (2) | $\left.{ }^{2}\right)$ |
| \$25,000 to $\$ 30,000$ |  |  |  |  |  |  |  |
| \$30,000 to \$40,000.. |  |  |  |  |  |  |  |
| \$40,000 to $\$ 50,000$. | 1 | (2) | (2) | (2) | (2) | (2) | (2) |

1 Nontaxable. Personal exemption and dividends exceed net income.
2 Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

NEVADA-Continued.

| Income class. | $\left\lvert\, \begin{aligned} & \text { Num- } \\ & \text { ber of } \\ & \text { returns. } \end{aligned}\right.$ | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000.. | 1 | ${ }^{(2)}$ | ( ${ }^{\circ}$ ) | ( ${ }^{\text {a }}$ |  | ( ${ }^{2}$ ) | $\left.{ }^{2}\right)$ |
| \$60,000 to \$70,000.. |  |  |  |  |  |  |  |
| \$70,000 to \$80,000. |  |  |  |  |  |  |  |
| \$80,000 to $\$ 90,000 \ldots$ |  |  |  |  |  |  |  |
| \$90,000 to \$100,000... |  |  |  |  |  |  |  |
| \$100,000 to \$150,000.. |  |  |  |  |  |  |  |
| \$150,000 to \$200,000.. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000.... |  |  |  |  |  |  |  |
| \$250,000 to $\$ 300,000 . .$. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000... |  |  |  |  |  |  |  |
| \$400,000 to $\$ 500,000 . .$. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.... |  |  |  |  |  |  |  |
| \$750,000 to 1,000,000... |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000 |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000 |  |  |  |  |  |  |  |
| \$2,000,060 to \$3,000,000 |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$ |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000 |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
|  |  | \$204, 206 | \$14,400 | \$180,976 | \$6,446 | \$14,251 | \$20,697 |
| Grand total... | 7,007 | 17,826,669 | 12,028,544 | 587,6.55 | 381,085 | 31,257 | 412,342 |

NEW HAMPSHIRE.

| \$1,000 to \$2,000 ${ }^{1}$ | 2,015 | \$2,938, 10 | \$3, 632,467 | 8522, 734 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000'to \$2,000. | 4,512 | 6, $419,24.1$ | 4, 334,975 | 104, 810 | \$107,108 |  | \$107,108 |
| \$2,000 to \$3,000 ${ }^{1}$ | 2,675 | 6,038,476 | 6,609, 593 | 610,332 |  |  |  |
| \$2,000 to \$3,000.. | 3,505 | 8, 761,51' | 6,561,306 | 203,359 | 119,645 |  | 119,645 |
| \$3,000 to \$4,000 ${ }^{1}$ | 182 | 603,085 | 360, 846 | 355,341 |  |  |  |
| \$3,000 to \$4,000. | 1,647 | $5,713,464$ | 3,438,609 | 342, 860 | 115,659 |  | 115,659 |
| \$4,000 to \$5,000 | 64 | 288, 436 | 108,272 | 233, 696 |  |  |  |
| \$4,000 to \$5,000. | 1,131 | : $, ~ 078,30{ }^{\circ}$ | 2,309,926 | 408, 443 | 152,249 |  | 152,249 |
| \$5,000 to \$6,000. | 414 | 2,302,011 | 818, 665 | 503,030 | 62, 629 | \$1,980 | 64, 609 |
| \$6,000 to \$7,000. | 231 | 1,522,24 | 461, 460 | 435, 232 | 42, 115 | 4,407 | 46,22) |
| \$7,000 to \$8,000. | 167 | 1,295,644. | 336,359 | 423,519 | 40,637 | 7,116 | 47,733 |
| \$8,000 to \$9,000. | 123 | 1,051, 133, | 231,550 | 362,819 | 36,596 | 7,666 | 44,262 |
| \$9,000 to \$10,000 | 78 | 743,93. | 139,605 | 277,047 | 27, 224 | 7,154 | 34,978 |
| \$10,000 to \$11,000. | 64 | 670,36 | 108,600 | 271,344 | 22, 669 | 9,320 | 31,889 |
| \$11,000 to \$12,000. | 56 | 656,98: | 103,933 | 311,872 | 23, 895 | 9,620 | 33,515 |
| \$12,000 to \$13,000. | 60 | 751,471 | 108,616 | 399, 833 | 25,662 | 12,946 | 38,608 |
| \$13,000 to \$14,000. | 37 | 498, $61 \pm$ | 64,658 | 185, 790 | 22,209 | 9, 674 | 31,883 |
| \$14,000 to \$15,000. | 36 | 521, 154 | 65, 716 | 277,993 | 19,356 | 10,782 | 30,138 |
| \$15,000 to \$20,000. | 113 | 1,951,24? | 203, 137 | 1,004,755 | -3, 717 | 61,688 | 137,405 |
| \$20,000 to \$25,000. | 48 | 1,060,186 | 91, 000 | 501, 149 | 46,919 | 43,884 | 90,803 |
| \$25,000 to $\$ 30,000$ | 41 | 1,115,654 | 71,600 | 623, 217 | 43,890 | 58,613 | 102,503 |
| \$30,000 to \$10,000. | 44 | 1, 554,365 | 75,300 | 1,067, 497 | 45,026 | 110, 242 | 155, 268 |
| \$40,000 to \$50,000. | 25 | 1, 176, 32 : | 43,000 | 466, 982 | 78,592 | 118, 053 | 196,645 |
| \$50,000 to $\$ 60,000$. | 19 | 1,058,484 | 34,800 | 474,627 | 66, 703 | 124,289 | 190,992 |
| \$60,000 to \$70,000. | 5 | 323,619 | 9,800 | 69,344 | 26,469 | 40,423 | 66,892 |
| \$70,000 to \$80,000. | 8 | 605,195 | 12,000 | 341,157 | 31,079 | 105, 640 | 136,719 |
| \$80,000 to \$90,000. | 2 | 167, 797 | 5, 000 | 39,613 | 14,202 | 32, 724 | 46,926 |
| \$ 90,000 to $\$ 100,000$. | 6 | 557, 889 | 11,400 | 295, 413 | 27,364 | 119,655 | 147,019 |
| \$100,000 to $\$ 150,000$ | 6 | 725, 130 | 11,416 | 252,837 | 33,666 | 204,357 | 258, 023 |
| \$150,000 to \$200,000 | 1 | ${ }^{2}$ ) | (2) | ${ }^{(2)}$ |  | ${ }^{2}$ ) |  |
| \$200,000 to \$250,000 | 2 | (2) | ${ }^{2}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2}$ ) | ${ }^{(2)}$ |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to 8750,000 |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. . |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 739,319 | 6,600 | 11,916 | 85,663 | 314, 045 | 399,708 |
| Grand | 17,317 | 56,889,284 | 30,570,209 | 11,378,561 | 1,413,446 | 1,414,278 | 2,827,724 |

[^18]$18123^{\circ}-21-5$

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

NEW JERSEY.

| Income class. | Number of returns. | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$ | 20,239 | \$29,609,233 | \$38,637, 971 | \$1,341,788 |  |  |  |
| \$1,000 to \$2,000. | 42,173 | 61, 506,438 | 42,284,718 | 637,875 | \$1,113,962 |  | \$1,113,962 |
| \$2,000 to $\$ 3,0001$ | 23,050 | 52, 510, 858 | 57, 006, 674 | 2,492,454 |  |  |  |
| \$2,000 to \$3,000. | 44,605 | 110, 765, 940 | 83, 620,558 | 2,062,896 | 1,531,734 |  | 1,531,734 |
| \$3,000 to \$4,000 1 | 1,243 | 4,110, 110 | 2,958,319 | 1,884,794 |  |  |  |
| \$3,000 to \$4,000.. | 24,113 | 82, 494, 544 | 50, 317,169 | 2,809, 298 | 1,787,834 |  | 1,787,834 |
| \$4,000 to \$5,000 ${ }^{1}$ | 296 | 1,322,939 | 574,046 | 783,691 |  |  |  |
| \$4,000 to $\$ 5,000$. | 11,380 | 50, 900, 278 | 24, 155, 655 | 2,987, 871 | 1, 453, 872 |  | 1,453,872 |
| \$5,000 to \$6,000. | 4,430 | 24, 546, 466 | 9,326,550 | 2,123,998 | 810, 120 | \$18,894 | 829,014 |
| \$6,000 to \$7,000. | 2,878 | 18, 794, 451 | 5, 994, 214 | 2, 475, 180 | 673, 602 | 55,985 | 729,587 |
| \$7,000 to \$8,000. | 2,089 | 15, 757,542 | 4,294,641 | 2, 540,497 | 603,411 | 79,578 | 682,983 |
| \$8,000 to \$9,000. | 1,491 | 12,750, 1078 | 2, 985,308 | 2,487, 143 | 585, 209 | 96,251 | 681,460 |
| $\$ 9,000$ to $\$ 10,000 \ldots . . .$. $\$ 10,000$ to $\$ 11,000 \ldots .$. | 1,109 | $10,607,000$ $8,941,838$ | $2,213,939$ $\mathbf{1}, 729,278$ | $1,373,809$ $1,721,639$ | 537,453 <br> 480 <br> 169 | 101, 314 | 638,767 |
| \$10,000 to $\$ 11,000 \ldots .$. | 840 695 | $8,941,838$ $8,104,208$ | $1,729,278$ $1,406,544$ | $1,721,639$ $1,955,196$ | 480,469 443,011 | 105,931 119,805 | 586,400 562,816 |
| \$11,000 to \$12,000 | 695 541 | $8,104,208$ $6,823,363$ | 1,406,544 | 1,955, 196 | 443,011 372,476 | 119,805 117,767 | 562,816 490,243 |
| \$13,000 to \$14,000. | 431 | 5,860,475 | 1,880,647 | 1,465, 491 | 331,593 | 113,479 | 445,072 |
| \$14,000 to \$15,000. | 393 | 5, 816, 372 | 799,352 | 1,494,239 | 337, 103 | 127,791 | 464,894 |
| \$15,000 to \$20,000. | 1,267 | 22, 194,754 | 2,511,032 | 6,238, 194 | 1,351,002 | 637, 190 | 1,988,192 |
| \$20,000 to \$25,000. | 722 | 16,236,606 | 1,406,990 | 5,213,676 | 1,010,578 | 674, 710 | 1,685, 288 |
| \$25,000 to \$30,000. | 406 | 11,311,692 | 794, 638 | 4,195,052 | 699,422 | 598, 530 | 1,297,952 |
| \$30,000 to \$49,000. | 433 | 15, 217, 414 | 864, 267 | 5,773, 832 | 966,619 | 1,092, 279 | 2,058,898 |
| \$40,000 to \$50,000. | 270 | 12, 202, 327 | 497, 166 | 5,542,000 | 727,029 | 1,137, 897 | 1, 864,926 |
| \$50,000 to \$60,000. | 146 | 7,993,580 | 278,416 | 3,117, 371 | 514,980 | 952,901 | 1,467,881 |
| \$60,000 to \$70,000. | 119 | 7,666, 825 | 224,049 | 2,821,611 | 524,970 | 1,089, 181 | 1,614,151 |
| \$70,000 to \$80,000..... | 85 | 6, 422,426 | 163,300 | 2,691,052 | 405, 839 | 1,068,335 | 1, 474, 174 |
| \$80,000 to $\$ 90,000$ | 42 | 3, 502, 984 | 69,000 | 2,179,498 | 160,565 | 667,528 | 828,093 |
| \$90,000 to \$100,000. | 34 | 3, 132,774 | 63,200 | 1, 299, 729 | 200, 687 | 677,824 | 879,51.1 |
| \$100,000 to \$150,000. | 112 | 13, 426, 084 | 194, 474 | 6,674, 712 | 799,358 | 3,711,632 | 4,510,990 |
| \$150,000 to $\$ 200,000$. | 34 | 5, 958,339 | 62,000 | 3,211, 216 | 318,837 | 2,170,341 | 2,489, 178 |
| \$200,000 to \$250,000. | 11 | 2,522,229 | 15,296 | 1,637,142 | 103,272 | 1,045,766 | 1, 149, 038 |
| \$250,000 to \$300,000.. | 7 | 1,919, 186 | 8,400 | 1,254,399 | 74, 143 | 789, 481 | 863,624 |
| \$300,000 to $\$ 400,000 \ldots$. | 11 | 4,012,648 | 24,600 | 2,101,375 | 237,992 | 1,961,578 | 2, 199,570 |
| \$400,000 to \$500,000.... | 2 | 858,492 | 3,000 | 480,840 | 43, 543 | 437, 870 | 481,413 |
| \$500,000 to \$750,000.... | 5 | 2,773,062 | 4,000 | 2,646,445 | 17,296 | 1,491,875 | 1,509,171 |
| \$750,000 to \$1,000,000.. | 1 |  |  |  | (2) |  | $\left.{ }^{2}\right)$ |
| $\begin{aligned} & \$ 1,000,000 \text { to } \$ 1,500,000 \\ & \$ 1,500,000 \text { to } \$ 2,000,000 \text {. } \end{aligned}$ | 3 | ${ }^{(2)}$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{2}$ | (2) |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 4,538,434 | 5,833 | 3,606,035 | 122,545 | 2,626,409 | 2,748,954 |
| Grand total. | 185,706 | 653,112, 589 | 337, 450,646 | 95,077,089 | 19,340,526 | 23,769,122 | 43,109,648 |

NEW MEXICO.

| \$1,000 to \$2,0001 | 1,041 | \$1,519,700 | \$2,307,500 | \$27,680 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 2,932 | 4, 415, 645 | 2,977, 697 | 24,865 | \$83,240 |  | \$83,240 |
| \$2,000 to $\$ 3,0001$ | 2,461 | 5,644, 700 | 6,100,000 | 55,716 |  |  | \$8,2 |
| \$2,000 to \$3,000. | 3,470 | 8,682,698 | 6,710,606 | 97, 183 | 114,481 |  | 114.481 |
| \$3,000 to $\$ 4,0001$ | 31 | 104, 700 | 75, 500 | 30,455 |  |  |  |
| \$3,000 to $\$ 4,000$. | 1,626 | 5, 735, 852 | 3, 591, 569 | 111, 152 | 113,455 |  | 113,455 |
| \$4,000 to \$5,000 ${ }^{1}$ | 12 | 56, 700 | 29, 400 | 28, 185 |  |  |  |
| \$4,000 to \$5,000. | 902 | 4,086, 266 | 1,940, 619 | 166,909 | 118,606 |  | 118,606 |
| \$5,000 to $\$ 6,000$. | 196 | 1,074, 255 | 413, 274 | 59,043 | 37,183 | \$691 | 37, 874 |
| \$6,000 to \$7,000. | 114 | 735, 345 | 238, 252 | 86,977 | 27,471 | 2,210 | 29,681 |
| \$7,000 to \$8,000. | 72 | 531, 639 | 155, 284 | 156,292 | 15,778 | 2,191 | 17,969 |
| \$8,000 to \$9,000. | 48 | 405, 569 | 105, 800 | 54,284 | 19,265 | 2,591 | 21,856 |
| \$9,000 to \$10,000. | 29 | 276,525 | 59, 400 | 56,055 | 14, 460 | 2,547 | 17,007 |
| \$10,000 to \$11,000. | 20 | 208,631 | 41, 233 | 59, 863 | 6,520 | 2,378 | 8,898 |
| \$11,000 to \$12,000. | 15 | 170,940 | 32,550 | 42,796 | 8,133 | 2,520 | 10,653 |
| \$12,000 to \$13,000. | 12 | 149, 770 | 24,000 | 34,946 | 8,707 | 2,434 | 11,141 |
| \$13,000 to \$14,000. | 16 | 216, 285 | 31,000 | 57,076 | 11,623 | 4,192 | 15,815 |
| \$14,000 to \$15,000. | 7 | 101, 613 | 13,200 | 57,921 | 4,121 | 2,386 | 6, 507 |
| \$15,000 to \$20,000. | 30 | 531,121 | 65,000 | 158,270 | 31,322 | 15,295 | 46,617 |
| \$20,000 to $\$ 25,000$ | 18 | 390,942 | 37,200 | 155, 111 | 21,790 | 14,072 | 35,862 |
| \$25,000 to \$30,000. | 8 | 221, 288 | 15,600 | 100,798 | 11,548 | 10,732 | 22,280 |
| \$30,000 to \$40,000. | 11 | 393, 734 | 19,000 | 181,805 | 20,501 | 27,064 | 47,565 |
| \$40,000 to \$50,000. | 5 | 219, 252 | 10,800 | 50,188 | 17,622 | 19,528 | 37,150 |

[^19]TABLE 8-PERSONAI RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each tlass of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

NEW MEXICO-Continued.

| lncome class. | $\begin{aligned} & \text { Num- } \\ & \text { ber of } \\ & \text { returns. } \end{aligned}$ | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to $\$ 60,000$ | 2 | \$112,013 | \$4,200 | \$47,681 | \$6,719 | \$14,045 | \$20,764 |
| \$60,000 to \$70,000. | 2 | 129,5:2 | 3,200 | 58,861 | 7,570 | 19,059 | 26,629 |
| \$70,000 to $\$ 880,000$. | 2 | (-) |  |  |  |  |  |
| \$ 800000 to \$100,000... | 2 | (-) | (2) | () | ${ }^{2}$ | (2) | $\left.{ }^{2}\right)$ |
| \$100,000 to $\$ 150,000 \ldots$ | 1 | ( ${ }^{\text {a }}$ | (2) | (2) |  | (2) | (2) |
| \$150,000 to \$200,060.. |  |  |  |  |  |  |  |
| $\$ 200,000 \text { to } \$ 250,000 \ldots$ $\$ 250,000 \text { to } \$ 300,000 . .$ | 1 | ( ${ }^{\text {a }}$ | ${ }^{(2)}$ | (3) |  | $\left.{ }^{(2}\right)$ | (i) |
| \$300,000 to $\$ 400,000$ |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| 2500,000 to $\$ 750,000$. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000 |  |  |  |  |  |  |  |
| \$4,000,000 to $\$ 5,000,000$ |  |  |  |  |  |  |  |
| 85,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped 2..... |  | 476,767 | 8,000 | 470,308 | 7,368 | 138,407 | 145,7\% |
| Grand total. | 13,084 | 36, 591, 416 | 25,009, 884 | 2, 430, 420 | 707,483 | 282,342 | 989, 825 |

NEW YORK.

| \$1 | 42,043 | \$62,452, 928 | \$80,974, 106 | 2 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2, | 148,773 | 217,717, 4:8 | 152,146,910 | 2,497,429 | \$3, 841, 335 |  | 35 |
| \$2,000 to | 41,349 | 93, 828, 828 | 99,759,263 | 6, 150, 443 |  |  |  |
| \$2,000 to \$3,000 | 122,382 | 312, 275, 738 | 227,585, 949 | 5, 374, 569 | 4,862,911 |  |  |
| \$3,000 to $\$ 4,000$ | 2,224 | 7,494, 191 | 4,886, 553 | 3, 859,155 |  |  |  |
| \$3,000 to \$4,000. | 75,141 | 261,508,693 | 154, 513, 816 | 8,560,094 | 6,114,765 |  |  |
| \$4,000 to \$5,000 |  | 4,321, 516 | 1,688,100 |  |  |  |  |
| \$4,000 to \$5,000 | 41,351 | 188,748, 365 | 84, 708,546 | 11,035, 967 | 5,567,166 |  | 5, 567,166 |
| \$5,000 to \$6,000. | 18,233 | 99, 603,900 | 36, 332, 773 | 15,057, 046 | 3,380,907 | \$85,883 | 3,466, 790 |
| \$6,000 to \$7,000 | 11, 889 | 76,968,660 | 23, 422,928 | 10,986, 528 | 2, 848, 267 | 222,030 | 3,070, 297 |
| \$7,000 to $\$ 8.00$ | 8,430 | $63,021,803$ $50,384,867$ | 16,585, 277 | 10, 318, 5880 | 2,726, 291 | 329,015 | 3,055, 306 |
| \$8,000 to $\$ 9,000$ | 5,940 5,009 | $50,384,667$ $47,482,245$ | $11,444,859$ | $9,306,154$ <br> $9,325,980$ | 2, 408, 2221 | $380,017$ | 2,788, 238 |
| $\$ 9,000$ to $\$ 10,00$ $\$ 10,000$ to $\$ 11,0$ | 5,009 <br> 3,713 | $\begin{aligned} & 47,482,215 \\ & 39,114,540 \end{aligned}$ | $\begin{aligned} & 9,660,734 \\ & 7,039,228 \end{aligned}$ | $9,325,980$ $10,899,070$ | 2, 955,651 | 467,268 487,690 | $3,422,919$ 2,370,068 |
| $\$ 10,000$ to $\$ 11,0$ <br> $\$ 11,000$ to $\$ 12,0$ | 3,713 <br> 3,137 | $39,114,540$ $36,080,599$ | $7,039,228$ $5,955,431$ | $10,899,070$ $8,375,154$ | $\begin{aligned} & 1,882,378 \\ & 2,055,808 \end{aligned}$ | 487,690 528,977 | 2,370,068 |
| 12,000 to \$13,00 | 2,653 | 33, 153, \%1 | 4,969,188 | 7,746, 188 | 1,971,086 | 572,048 | 2,543, 134 |
| \$13,000 to \$14,0 | 2,116 | 28,618, 172 | 4,009,697 | 7,052, 504 | 1,711, 435 | 556,302 |  |
| \$14,000 to \$15,00 | 1,8¢9 | 27,572, 74 | 3,634,566 | 7,254, 038 | 1,685,626 | 602, 697 |  |
| \$15,000 to \$20,0 | 6,604 | 116,094, 89 | 12,483, 230 | 32,082,669 | 7,344,026 | 3,343, 714 | 10,687, 740 |
| \$20,000 to $\$ 25,0$ | 3, 821 | 85,619, s 24 | 7,039, 136 | 26, 616,483 | 5,647, 274 | 3,541, 281 | 9,188, 555 |
| \$25,000 to \$30,000 | 2,506 | 68,522,352 | 4,504,977 | 22,566, 820 | 4,658, 322 | 3,645,004 | 8,303, 326 |
| \$30,000 to $\$ 40,000$ | 3,113 | 107, 443, 03 | 5,955, 532 | 37,977, 351 | 7,229,897 | 7,603,686 | 14, 833, 583 |
| \$40,000 to \$50,000 | 1,804 | 81,048, 4187 | 3,277,535 | 31, 715,392 | 5,483, 772 | 7,732,487 | 13,216,259 |
| 0,000 to \$60,000 | 1,064 | 58, 835,912 | 1,904,603 | 23, 968,908 | 3,998,469 | 7,309, 125 | 11, 307,594 |
| \$60,000 to \$70, | 750 | 48,678,247 | 1.342, 457 | 23,599,928 | 3,211, 621 | 7,051,260 | 10, 262, 881 |
| \$70,000 to \$80,0 | 483 | 36, 141, 289 | 850,683 | 15,501, 383 | 2,417, 705 | 6, 101, 486 | 8,519, 191 |
| \$ 80,000 to $\$ 90,000$ | 368 | 31, 219,967 | 658,932 | 13, 921, 593 | 1,975,718 | 6,025, 017 | 8,000,735 |
| $\$ 90,000$ to $\$ 100,0$ | 281 | 26, 743, 436 | 497, 012 | 10, 938, 121 | 1,775, 381 | 5,752,745 | 7,528, 126 |
| \$100,000 to \$150,000 | 806 | 98,011, 103 | 1,418, 618 | 44, 337, 289 | 6,243,743 | 27, 981,925 | 34, 225,668 |
| \$150,000 to \$200,000 | 317 | 54,897,334 | 516, 300 | 30, 278,679 | 3,115,472 | 19,379, 758 | 22, 495, 230 |
| \$200,000 to \$250,000. | 140 | 31, 271, 410 | 237, 231 | 16, 395, 499 | 1,901,544 | 13, 205, 787 | 15, 107, 331 |
| \$250,000 to \$300,000. | 96 | 25, 922,691 | 149, 800 | 15, 228, 072 | 1,428,788 | 11, 261, 600 | 12,690, 388 |
| \$300,000 to \$400,000. | 84 | 28, 922, 866 | 134,840 | 15, 871, 193 | 1, 704, 130 | 13, 715, 508 | 15, 419, 638 |
| \$400,000 to \$500,000. | 52 | 22,675, 234 | 79,580 | 13, 402, 360 | 1,190, 771 | 11, 470, 298 | 12,661,069 |
| \$500,000 to \$750,000. | 60 | 36, 830,829 | 79,000 | 25, 135, 742 | 1,578,598 | 20, 038, 353 | 21,616,951 |
| \$750,000 to \$1,000,00 | 17 | 13, 996, 246 | 18, 400 | 11, 456, 750 | 340,382 | 7, 141, 797 | 7,482, 179 |
| \$1,000,000 to \$1,500,000. | 14 | 16, 795,981 | 15, 400 | 11,633,990 | 788,306 | 9,986, 238 | 10, 764,544 |
| \$1,500,000 to \$2,000,000 | 12 | 19, 579,422 | 12,400 | 12,618, 345 | 1,907,068 | 11, 928,746 | 12,935,814 |
| \$2,000,000 to \$3,000, | 9 | 22, 107, 241 | 7, 400 | 18, 268,311 | 569,930 | 13, 771, 326 | 14,341, 256 |
| \$3,000,000 t | 2 |  | (2) |  |  |  |  |
| 4, | 2 | ${ }^{2}$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | (2) | (2) |
| \$5,000,000 and 0 | 1 | (2) | ${ }^{2}$ ) | (2) | ${ }^{2}$ ) | (2) | (2) |
| Classes grouped |  | 37,976,2 | 1,00 | 40,200,7 | 3,20 | 24,418, 3 | 24, 421,585 |
| Gran | 53 | 19,713, | , 481,990 | 631,719,308 | 107, 625,964 | 246, 637, 453 | 354,253,417 |

[^20]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns. net income, personal exemption, dividends, and tax paid-Continued.

NORTI CAROLINA.

| Income class. | $\left\|\begin{array}{c} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{array}\right\|$ | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 1 | 1,536 | \$1,888,024 | \$2,840,000 | \$120,114 |  |  |  |
| \$1,000 to \$2,000. | 2,360 | 3, $3,504,441$ | 2,419,905 | 72,938 | \$63, 173 |  | \$63,173 |
| \$2,000 to \$3,000 ${ }^{1}$ | 5,922 | 14,344,033 | 14, 805, 400 | 780,961 |  |  |  |
| \$2,000 to \$3,000. | 3,748 | 9,465, 147 | 7, 271, 711 | 144,348 | 122,636 |  | 122,636 |
| \$3,000 to \$4,000 1 | 496 | 1,738, 224 | 1,230, 200 | 602, 064 |  |  |  |
| \$3,000 to $\$ 4,000$. | 2,638 | 9, 165,710 | 5,762,139 | 427, 053 | 182,215 |  | 182,215 |
| \$4,000 to \$5,000 1 | 171 | 774,380 | 422,600 | 391,390 |  |  |  |
| \$4,000 to \$5,000. | 1,561 | 6,993,726 | 3,428,081 | 569,047 | 184,586 |  | 184,586 |
| \$5,000 to \$6,000. | 769 | 4,191, 212 | 1,667,962 | -09,099 | 118,575 | \$3,712 | 122,287 |
| \$6,000 to \$7,000. | 521 | 3,368,215 | 1, 160, 309 | 603,893 | 104, 011 | 9,726 | 113,737 |
| \$7,000 to \$8,000. | 425 | 2,239,317 | 978,471 | 608,292 | 102, 021 | 16,241 | 118,262 110,629 |
| \$8,000 to \$9,000. | 293 | 2,483, 715 | 643,585 | 533,900 | 93,549 | 17,080 | 110,629 100,251 |
| \$9,000 to \$10,000 | 220 | 2,093,007 | 472, 643 | 588, 057 | 80,633 | 19,618 | 100,251 97,002 |
| \$10,000 to \$11,000. | 150 | 1,575, 283 | 332,116 | 356, 379 | 78,776 | 18,226 | 97,002 |
| \$11,000 to \$12,000. | 122 | 1,399,923 | 262,490 | 335, 283 | 72,152 | 20,972 | 93,124 |
| \$12,000 to \$13,000. | 97 | 1,214,892 | -10,513 | 362,413 | 56,996 | 20,644 | 77,640 |
| \$13,000 to \$14,000...... | 70 | ,942,361 | 152, 583 | 520,007 | 45, 710 | 17,723 | 63,433 |
| \$14,000 to \$15,000 | 71 | 1,028,757 | 149, 600 | 427, 855 | 44,536 | 22,255 | 66,791 292,836 |
| \$15,000 to \$20,000 | 217 | 3,781,115 | 468, 560 | 1,384, 192 | 193,255 | 99,581 | 292,836 209,763 |
| \$20,000 to $\$ 25,0000$ to $\$ 30,000 \ldots .$. | 111 | 2,444,908 | 232,313 | $\begin{array}{r}1,038,677 \\ 695,542 \\ \hline\end{array}$ | 110,404 67,533 | 99,359 68,160 | 209,763 135,693 |
| \$30,000 to \$40,000. | 64 | 2,282,531 | 131,620 | 1, 094,651 | 119,985 | 148,673 | 268,658 |
| \$40,000 to \$50,000. | 36 | 1,609,227 | 80,600 | 766,048 | 93,886 | 140, 140 | 234,026 |
| \$50,000 to $\$ 60,000$. | 18 | 962,382 | 35,400 | 389,668 | 59,708 | 106, 842 | 166,550 |
| \$60,000 to \$70,000. | 13 | 831, 983 | 26, 600 | 336,249 | 54, 190 | 117,881 | 172,071 |
| \$70,000 to \$80,000. | 11 | 810,554 | 20,800 | 433, 057 | 42,213 | 121,563 | 163,776 |
| \$80,000 to \$90,000. | 13 | 1,099, 627 | 25,200 | 294, 543 | 90,377 | 213,294 | 303, 671 |
| \$90,000 to $\$ 100,000$. | 9 | 1852,654 | 19,600 | 293,155 | 63,058 | 189,017 | 252,075 |
| \$100,000 to \$150,000... | 14 | 1,640,680 | 28,133 | 692,817 | 103,297 | 439,102 | 542,399 |
| \$150,000 to $\$ 200,000$. | $\stackrel{3}{3}$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to \$400,000. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. | 2 | (2) | $\left.{ }^{2}\right)$ | (2) | ${ }^{(2)}$ | (2) | (2) |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| $\$ 750,000$ to $\$ 1,000,000$ $\$ 1,000,000$ to $\$ 1,500,000$. | 1 | (2) | ${ }^{2}$ ) | ( ${ }^{\text {a }}$ | ( ${ }^{\text {a }}$ | (2) | ( ${ }^{\text {) }}$ |
| \$1,500,000 to $\$ 2,000,000$. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| $\$ 5,000,000 ~ a n d ~ o v e r . . . ~$Classes grouped ${ }^{2} \ldots .$.Grand total.... |  |  |  |  |  |  |  |
|  |  | 2,538,947 | 13,000 | 1,657,009 | 108, 420 | 1,209, 297 | 1,317,717 |
|  | 21,738 | 89, 748, 811 | 45, 397, 662 | 17,248,711 | 2,455, 895 | 3,110,106 | 5, 575, 001 |

NORTH DAKOTA.

| \$1,000 to \$2,000 | 3,967 | \$5, 848,301 | \$8,914,490 | \$245, 884 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 3,769 | 5, 489,688 | 3, 821,313 | 40,055 | \$99, 747 |  | 899, 747 |
| \$2,000 to \$3,000 ${ }^{1}$ | 6,494 | 16,062,378 | 16, 100, 340 | 704,459 |  |  |  |
| \$2,000 to \$3,000. | 5,077 | 12,638,972 | 9,297,633 | 221,376 | 200,314 |  | 200,314 |
| \$3,000 to \$4,000 | 456 | 1, 585,818 | 1,457, 220 | 424,930 |  |  |  |
| \$3,000 to $\$ 4,000$ | 3,930 | 13, 516,744 | 8,760, 876 | 282, 103 | 266,613 |  | 266,613 |
| \$4,000 to \$5,000 ${ }^{1}$ | 83 | 367,154 | 241, 330 | 134, 837 |  |  |  |
| \$4,000 to \$5,000. | 2,195 | 9, 821,805 | 4, 836,248 | 440,586 | 270,098 |  | 270,098 |
| \$5,000 to $\$ 6,000$ | 1,318 | 7,315,765 | 3,182,071 | 257, 081 | 229, 583 | \$5,625 | 235, 208 |
| \$6,000 to \$7,000. | 677 | 4,364,604 | 1,638,597 | 153, 607 | 156,528 | 12,051 | 168,579 |
| \$7,000 to \$8,000. | 358 | 2,656, 179 | 852, 285 | 162,306 | 116,419 | 13,056 | 129,475 |
| \$8,000 to $\$ 9,000$ | 211 | 1,781, 803 | 477,777 | 150, 803 | 92,392 | 12,664 | 105,056 |
| $\$ 9,000$ to $\$ 10,000$. $\$ 10,000$ to $\$ 11,000$ | 170 | 1,608, 717 | 395, 0 D 4 | 126,970 | 91, 100 | 14,954 | 106,054 |
| \$10,000 to \$11,000. | 84 | 912,698 | 192,609 | 86,623 | 57,374 | 14,919 | 72,293 |
| \$11,000 to \$12,000. | 63 | 722,066 | 148,135 | 108,949 | 44,440 | 10,168 | 54,608 |
| \$12,000 to \$13,000. | 54 | 677,963 | 119,200 | 80,657 | 44,845 | 10,221 | 55,066 |
| \$13,000 to \$14,000. | 43 | 580,087 | 97,650 | 84,652 | 37,074 | 10,840 | 47,914 |
| \$14,000 to \$15,000. | 32 | 461,938 | 74,050 | 83,529 | 31,777 | 9,961 | 41,738 |
| \$15,000 to \$20,000. | 70 | 1,195, 736 | 148,333 | 288,968 | 73,268 | 35,732 | 109,000 |
| \$20,000 to \$25,000. | 37 | 829,205 | 76,600 | 209,118 | 55,981 | 33,138 | 89,119 |
| \$25,000 to \$30,000. | 10 | 268,992 | 18,800 | 120,623 | 17,503 | 13,354 | 30,857 |
| \$ $\$ 40,000$ to $\$ 40,000$ - | 15 5 | (2) 26,682 | ${ }_{(2)}^{29,835}$ | (2) 13,218 | (2) ${ }_{\text {(2) }}$ | (2) 35 | (2) ${ }^{\text {20,60 }}$ |

[^21]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

MOR'IE DAKO'TA-Continued.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 1 | (2) | (2) | ${ }^{(2)}$ | (2) | (2) | (2) |
| \$60,000 to \$70,000. | 1 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$70,000 to \$80,000.. |  |  |  |  |  |  |  |
| \$80,000 to \$90,000.. |  |  |  |  |  |  |  |
| \$30,000 to \$100,000. |  |  |  |  |  |  |  |
| \$100,600 to \$150,000. |  |  |  |  |  |  |  |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to $\$ 250,000 \ldots$ |  |  |  |  |  |  |  |
| \$250,000 to \$300,000.... |  |  |  |  |  |  |  |
| \$300,000 to \$400,000.... |  |  |  |  |  |  |  |
| \$400,000 to \$500,000 . . . |  |  |  |  |  |  |  |
| \$500,000 to \$750,000... |  |  |  |  |  |  |  |
| \$750,000 to $\$ 1,000,000$. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$..... |  | \$354,120 | \$12,800 | \$106, 860 | \$26, 504 | \$40,965 | \$67,519 |
| Grand total. | 29,120 | 89, 586,415 | 60, 803,746 | 4,649,194 | 1,946,380 | 273, 574 | 2,219, 954 |

OHIO.

| \$1,000 to \$2,000 ${ }^{1}$ | 32,022 | \$48,855,020 | \$64,111,126 | \$2,425,808 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 71,187 | 99,520, 175 | 70,390,948 | 615,611 | \$1,725,284 |  | \$1,725,28. |
| \$2,000 to \$3,000 | 47,735 | 108,997, 360 | 118,004,586 | 5,577,401 |  |  |  |
| \$2,000 to \$3,000 | 70,002 | 171,032, 802 | 131,971, 321 | 1,846,336 | 2,233,293 |  | 2,233,293 |
| \$3,000 to \$4,000 | 2,417 | 8,052,5:11 | 5,582,580 | 3, 524,620 |  |  |  |
| \$3,000 to \$4,000. | 38,578 | 128,451, 136 | 80, 597,349 | 3,488,784 | 2,745,162 |  | 2, 745,162 |
| \$4,000 to \$5,000 1 | 1,096 | 4,889, 041 | 2,118,990 | 3,254, 032 |  |  |  |
| \$4,000 to \$5,000. | 18,412 | 79, 105,975 | 38,008,701 | 4,765, 071 | 2,195,602 |  | 2,195,602 |
| \$5,000 to \$6,000 | 6,590 | 35,556,949 | 13,780,673 | 2,436, 173 | 1,080,023 | \$25,944 | 1,105,967 |
| \$6,000 to \$7,009 | 4,053 | 26,240, 017 | 8,430,664 | 5,702,767 | 870, 748 | 72, 447 | 943,195 |
| \$7,000 to \$8,000 | 2,635 | 19,779,445 | 5,341, 810 | 4,482,954 | 642,960 | 103,499 | 746,459 |
| \$8, 000 to $\$ 9,000$ | 1,890 | 16,057,201 | 3,794,235 | 4,501,513 | 531,586 | 119,623 | 651,219 |
| \$9,000 to \$10,000 | 1,485 | 14, 244,415 | 3,015, 297 | 3,635, 191 | 526, 906 | 158,296 | 685,202 |
| \$10,000 to \$11,000 | 1,125 | 11, 802,133 | 2, 238,103 | 3,293,008 | 546, 494 | 147,221 | 693,715 |
| \$11,000 to \$12,000 | 864 | 9,929, 210 | 1,702, 058 | 3,200,927 | 461, 195 | 144,592 | 605,787 |
| \$12,000 to \$13,000 | 768 | 9,568,473 | 1,467,452 | 3,249,490 | 453,645 | 160,983 | 614,628 |
| \$13,000 to \$14,000 | 563 | 7,650,3:38 | 1,186, 574 | 2,587,088 | 387, 154 | 152, 235 | 539,389 |
| \$14,000 to \$15,000 | 559 | $8,113,828$ | 1,181,228 | 2,895,376 | 422,877 | 223, 441 | 646,318 |
| \$15,000 to \$20,000 | 1,703 | 29,357,039 | 3,447,698 | 9,924,189 | 1,432,342 | 845,655 | 2,277,997 |
| \$20,000 to $\$ 25,000$ | 890 | 19,809,714 | 1,785,632 | 8,468,083 | 988,995 | 804,672 | 1,793,667 |
| \$25,000 to \$30,000 | 575 | 15,714,783 | 1,167,966 | 7,654,048 | 790,026 | 832, 805 | 1,622,831 |
| \$30,000 to \$10,000. | 676 | 23, 185, 436 | 1,260,582 | 9,261,598 | 1,272,057 | 1,610, 443 | 2,882, 500 |
| \$40,000 to \$50,000. | 340 | 15,097,826 | 684,323 | 8,348, 106 | 733,592 | 1,441,856 | 2,175,448 |
| \$50,000 to \$60,000...... | 211 | 11,537,689 | 400,066 | 6, 859,449 | 520,417 | 1,356, 488 | 1,876,905 |
| \$60,000 to \$80,000...... | 135 | 8,864, 154 | 200,000 | 5,296,250 | 401,518 | 1,250,050 | 1,651,568 |
| \$70,000 to \$80,000 | 81 | 6,059, 475 | 157,600 | 4,272,508 | 252,558 | 1,016,358 | 1,268,916 |
| \$80,000 to $\$ 90,090$ | 63 | $5,438,065$ | 117,100 | 3,025, 100 | 245,006 | 1,030, 432 | 1,275, 438 |
| \$90,000 to \$100,000 | 55 | 5, 194, 179 | 100, 466 | 3,283,893 | 233,527 | 1,090,220 | 1,323,747 |
| \$100,000 to \$150,000 | 104 | 12,474, 814 | 198,400 | 8,156,827 | 565,772 | 3,456,921 | 4,022,693 |
| \$150,000 to \$200,000 | 37 | 6,354, 142 | 64,400 | 4,200, 714 | 264,943 | 2,215, 244 | 2,480, 187 |
| \$200,000 to \$250,000 | 22 | 4,744,066 | 39,000 | 3,464,240 | 183,050 | 1,816,501 | 1,999,551 |
| \$250,000 to $\$ 300,000$ | 5 | 1,348,470 | 8,000 | 851,951 | 57,657 | 596, 158 | (653,815 |
| \$300,000 to \$100,000. | 20 | 6,904, 515 | 25,000 | 3,941,960 | 585,191 | 3,257,936 | 3,843,127 |
| \$400,000 to \$500,000. | 5 | 2,284, 4,20 | 6, 600 | 1,643,634 | 75,864 | 1,131, 053 | 1, 206, 917 |
| \$500,000 to \$750,000... | 10 | 6,184, ¢111 | 13,800 | 2,835,437 | 396,023 | 3,393,445 | 3,789,468 |
| \$750,000 to $\$ 1,000,000 .-$ | 4 | ${ }^{(2)}$ |  | ${ }^{(2)}$ |  | (2) | ${ }^{(2)}$ |
| \$1,000,000 to \$1,500,000. | 1 | (2) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped |  | 4,934,715 | 3,800 | 5,088,460 | 14,272 | 2,879,98 | 2,894,25 |
| Grand total | 306,918 | 993,314,432 | 562,664, 128 | 158,058,597 | 23,835,749 | 31,334, 503 | 55,170,252 |

${ }_{1}$ Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

OKLAHOMA.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{\text {1 }}$ | 5,326 | \$8,586,283 | \$12,478,988 | \$76,203 |  |  |  |
| \$1,000 to $\$ 2,000$ | 6, 897 | 9,774,376 | 6, 962,386 | 54,714 | \$181,861 |  | \$181,861 |
| \$2,000 to \$3,000 | 7,585 | 17,843,614 | $20,111,107$ | 345,015 |  |  |  |
| \$2,000 to $\$ 3,000 \ldots$ | 9,834 | 25,077,013 | 19,404,092 | 227,615 | 339,413 |  | 339,413 |
| \$3,000 to \$4,0001. | 393 | 1,302,225 | 1,198,650 | 179,739 |  |  |  |
| \$3,000 to $\$ 4,000 . . . . .$. | 6,616 | 23,023,366 | 14,481, 807 | 355, 672 | 491, 548 |  | 491,518 |
| \$4,000 to \$5,000 ${ }^{1}$. . . . | 197 | 890,204 | 493,529 | 602,587 |  |  |  |
| \$4,000 to \$5,000 | 4,491 | 19,861,531 | 9,440, 723 | 534,730 | 592,228 |  | 592,22 |
| \$5,900 to \$6,000.. | 1,721 | 9, 413, 405 | 3,673,581 | 592,345 | 322, 197 | 80,909 | 329, 105 |
| \$6,000 to \$7,000.. | 1,010 | 6,538, 268 | 2,165, 006 | 528,637 | 258, 460 | 18,413 | 276,873 |
| \$7,000 to $\$ 8,000 \ldots \ldots$. | 613 | 4,572,402 | 1,293,157 | 530, 532 | 206, 665 | 22, 856 | 229,521 |
| \$8,000 to $\$ 9,000 \ldots . .$. | 424 | 3,594,700 | 888, 106 | 476,079 | 181,996 | 30,211 | 212,207 |
| \$9,000 to $\$ 10,000 . . . .$. | 304 | 2,885, 495 | 658,014 | 355, 475 | 160,139 | 27,339 | 187,478 |
| \$10,000 to \$11,000...... | 213 | 2,239, 654 | 440, 064 | 335, 832 | 127,152 | 26,213 | 153,365 |
| \$11,000 to \$12,000...... | 170 | 1,956,551 | 374,064 | 464,628 | 135, 474 | 30, 817 | 166,291 |
| \$12,000 to \$13,000...... | 146 | 1, 422,615 | 309,350 | 236, 928 | 121,376 | 30,387 | 151,763 |
| \$13,000 to \$14,000.. | 107 | 1,450,389 | 229,984 | 219,851 | 95,141 | 28,327 | 123,468 |
| \$14,000 to \$15,000...... | 91 | 1,319,008 | 183,455 | 182, 031 | 91,026 | 28,100 | 110, 126 |
| \$15,000 to \$20,000...... | 257 | 4,392,996 | 522,388 | 1,113,133 | 283, 638 | 118,009 | 401,64? |
| \$20,000 to \$25,000. | 142 | 3,160, 410 | 288, 850 | 603,251 | 237,306 | 122,601 | 359,907 |
| \$25,000 to \$30,000...... | 81 | 2,205, 685 | 162, 583 | 487, 171 | 171,089 | 114,347 | 285, 436 |
| \$30,000 to $\$ 40,000 . . . .$. | 95 | 3,204,903 | 197,017 | 612,707 | 260,937 | 214, 497 | 475,431 |
| \$40,000 to $\$ 50,000 . \ldots .$. | 46 | 2,050,688 | 88, 200 | 593,026 | 156,687 | 199, 786 | 356,473 |
| \$50,000 to \$60,000...... | 14 | 758,970 | 27,600 | 208,310 | 72,280 | 90,167 | 162,447 |
| \$60,000 to \$70,000...... | 10 | 667, 885 | 21,200 | 220,153 | 53,109 | 108,983 | 162,092 |
| \$70,000 to $\$ 80,000 . . .$. | 8 | 598, 898 | 14,000 | 270, 343 | 40,914 | 92,662 | 133,576 |
| \$80,000 to $890,000 \ldots .$. | 5 | 437,091 | 6,400 | 196, 285 | 23, 803 | 89,094 | 112, 897 |
| \$90,000 to \$100,000.... | 3 | 285, 520 | 7,200 | 183, 596 | 12,247 | 52,904 | 65, 151 |
| \$100,000 to \$150,000.... | 7 | 935,846 | 13, 800 | 308, 656 | 69,733 | 247,049 | 316,782 |
| \$150,000 to \$200,000.... | 2 | 1, 102, 680 | ${ }_{(2)}^{13,800}$ | 824, 593 | 49,689 | 307,079 | 356, 768 |
| $\$ 200,000 \text { to } \$ 250,000 \ldots .$ | 2 | $\left.{ }^{2}\right)$ | (2) | $\left.{ }^{2}\right)$ | (2) |  |  |
| \$300,000 to $\$ 100,000 .$. | 2 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | (2) | (2) | $\left.{ }^{2}\right)$ | (2) |
| \$750,000 to \$1,000,000. |  |  | ( | (2) | (-) | (2) | ${ }^{(2)}$ |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to $\$ 4,0000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. . . . |  | 1,724,626 | 9,400 | 687,931 | 113,595 | 792,827 | 906, 422 |
| Grand total. | 46,818 | 163,678,297 | 96, 1:f6, 452 | 12,607,768 | 4,849,703 | 2,799,577 | 7,649, 280 |

OREGON.


TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, ard tax paid-Continued.

ORECON-Continued.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | Net income. | Fixemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$00,000. | 16 | \$873, 815 | \$29, 800 | \$458, 755 | \$52,404 | \$100, 209 | \$152,613 |
| \$60,000 to \$70,000.. | 8 | 500,843 | 15, 200 | 208,954 | 26,098 | 63, 746 | 89,844 |
| \$70,000 to \$80,000.. | 5 | 374,588 | 10,200 | 60,230 | 35,206 | 64, 655 | 99,861 |
| \$80,000 to \$90,000. | 8 | 666,492 | 14,600 | 233,479 | 35, 614 | 128,365 | 163,979 |
| \$ 900,000 to $\$ 100,000$. | 4 | 374, 348 | 7,400 | 143,041 | 25,997 | 77,562 | 103,559 |
| \$100,000 to $\$ 150,000 \ldots$ | 9 | 1,165,578 | 19,200 | 372,554 | 94, 157 | 249,692 | 343,849 |
| \$150,000 to $\$ 200,000 \ldots$. | 2 | (2) | ${ }^{(2)}$ | (2) | (2) | (2) | ${ }^{(2)}$ |
| \$200,000 to $\$ 250,000 \ldots$. | 2 | $\left.{ }^{2}\right)$ | (2) | (2) | (2) | (2) | ${ }^{(2)}$ |
| \$250,000 to \$300,000... | 3 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | ${ }^{(2)}$ |
| \$300,000 to \$400,000.... | 2 | ${ }^{(2)}$ | ${ }^{2}$ ) | ${ }^{2}$ ) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |
| \$400,000 to \$500,000.... |  |  |  |  |  |  |  |
| $\$ 500,000$ to $\$ 750,000 \ldots$. <br> $\$ 750,000$ to $\$ 1,000,000$. | 1 | (2) | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to $\$ 2,000,000$ |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped 2. |  | 2,973,428 | 19,600 | 1,014,124 | 230,974 | 1,364,071 | 1,595,045 |
| Grand total. | 34,502 | 111,601,000 | 61,154,488 | 9,257,224 | 3,380,639 | 2,669,348 | 6,049,987 |

TBNNSYLVANIA.

| \$1,00 | 58,791 | 889, 467, 415 | 7,91 | 527,561 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 141,452 | 205, 126,708 | 142,169,412 | 2,026, 600 | \$3,696,692 |  | \$3,696,692 |
| \$2,000 to $\$ 3,0001$ | 53,652 | 122, 389,640 | 135, 374,087 | 4, 894, 301 |  |  |  |
| \$2,000 to $\$ 3,0000$. | 122,652 | 305, ${ }^{3} \mathbf{6 3 2 , 2 5 8}$ | 229,245,088 | $4,762,336$ $2,67,969$ | 4,346, 234 |  | 4,346, 234 |
| \% 83,000 to 844,000 | 62,758 | 215,480,671 | \% $\begin{array}{r}4,804,136 \\ 133,322,063\end{array}$ | 2,673, ${ }^{\text {7,585,892 }}$ | 4,500,439 |  |  |
| \$4,000 to \$5,000 | 1,011 | 4, 500 | 2,144, 272 | 2,788,960 | 4,30, 439 |  |  |
| \$4,000 to $\$ 5,000$. | 34,414 | 153, 481, 327 | 74,081, 395 | 10,816, 950 | 3,831,331 |  | - $2,831,331$ |
| \$5,, 000 to $\$ 6,000$. | 10,487 | 57,495,\%1 | 22, 275,738 | 5,853,417 | 1,836,654 |  | 1,878, 252 |
| \$6,000 to \$7,00 | 6,189 | 40,032,792 | 12,701,906 | 5,837,232 | 1,324,522 |  | 1,438, 130 |
| \$7,000 to \$8,000. | 4,0.55 | 30, $356, \times 36$ | 8,208,61.0 | 5,158, 582 | 1,233,090 | 160, 027 | 1,413, 117 |
| \$8,000 to \$9,000 | 2,955 | 25, 053, 129 | 5, 887, 185 | 4, 445,438 | 1,127,290 | 188,412 | 1,315, 702 |
| \$8,000 to $\$ 10,000$ | 2,346 | 22,313,216 | 4, 636,240 | 5,656, 65 | 1,095, 105 | 222,699 | 1,317, 804 |
| \$10,000 to \$11,000 | 1, 1,539 | $19,288,619$ $17,687,70$ | -$3,585,645$ <br> 2,998 | 4,924,507 | -987, 9827 | 227,337 269 | 1, 220, 881 |
| \$12,000 to \$13,000. | 1,230 | 15,388,698 | $2,400,073$ | 3,804,144 | 889,088 | 299, 900 | 1, 118,988 |
| \$13,000 to \$14,000 | 1,060 | 14,356,626 | 2,088, 139 | 3, 767.479 | 808, 853 | 280,702 | 1,089, 55 |
| \$14,000 to \$15,000. | 902 | 13,077, 008 | 1,760,512 | 3,752,660 | 751,501 | 318, 270 | 1,069, 71 |
| \$15,000 to \$20,000 | 2,968 | 51, 256, 933 | 5,681, 460 | 15, 365,861 | 3,055, 578 | 1,593,511 | 4,679,089 |
| \$20,000 to \$25,000 | 1,628 | 30, 349,152 | 3,071, 124 | 13,876, 401 | 2,086, 764 | 1,768,987 | 3,855,751 |
| \$25,000 to \$30,000. | 1,033 | 28, 282, 444 | 2,00s, 803 | 10, 905,640 | 1,748, 368 | 1,524, 766 | 3, 273,134 |
| \$30,000 to 840,000 . | 1,270 | 43,913,450 | 2,484, 756 | 19,866,632 | 2,595, 272 | 3,108, 562 | 5, 703, 834 |
| \$40,090 to $\$ 50,000$ | 692 | 31, 147, 901 | 1, 294, 013 | 13,321.088 | 1,975,587 | 2,952,417 | 4,938,004 |
| \$50,009 to 850,000 | ${ }_{264}^{44}$ | 24, 302,467 |  | 11.368, 522 | ${ }_{1}^{1,393,905}$ |  | 4, $2,27,154$ |
| 860,000 to 870,000 <br> 870,000 to 880,000 | 218 | $17,108,933$ $16,288,783$ | 502,266 388,742 | 7,140, 309 | $\begin{array}{r}1,093,438 \\ 967 \\ \hline\end{array}$ | $2,442,329$ $2,757,368$ | $3,535,767$ $3,724,696$ |
| \$80,000 to \$80,000. | 140 | 12,047,646 | 262,849 | 5, 319,803 | 766, 137 | 2,354,274 | 3,120,411 |
| \$90,000 to $\$ 100,000$ | 125 | 11,767, 154 | 230,349 | 6,223,982 | 637,177 | 2,517,204 | 3, 154,381 |
| \$100,000 to $\$ 150,000$ | 332 | 39, 862,251 | 601,924 | 18,689, 100 | 2,504,784 | 11,209,907 | 13,714,691 |
| \$150,000 to $\$ 2000,000$. | 121 | 20,647,596 | 211, 100 | ${ }_{6,}^{9,859,530}$ | 1, 2220,064 | 7,130,987 |  |
| $\$ 200,000$ to $\$ 250,000$ <br> $\$ 200,000$ to $\$ 300,000$ |  | $12,759,1096$ $12,798,196$ | 104,400 84,800 | $6,202,314$ $4,498,765$ | 840,610 942,167 | $5,933,127$ $5,688,019$ | $6,773,737$ $6,610,186$ |
| \$300,000 to \$400,000. | 29 | 10,163, 128 | 50,000 | 5,013,247 | 582.381 | 4, 870, 608 | 5,452, 889 |
| \$400,000 to \$500,000 | 14 | 6,421,720 | 18.800 | 4,614,627 | 234,583 | 3,290,924 | 3,525,507 |
| \$500,000 to \$750,000 | 24 | 14,810,992 | 37, 200 | 9, 984,210 | 566,946 | 7,973,813 | 8,540,759 |
| \$750,000 to \$1,000,000. | 11 | 9, 274,003 | 20, 120 | ${ }^{6}$ 407, 156 | 339, 708 | 5, 288.334 |  |
| \$1,600,000 to \$1,500,000. |  | 5, 340,399 |  |  |  | 3,300,219 | 3,646,867 |
| \$1,500, 600 to \$2, 000,000 |  | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | $\left.{ }^{(2}\right)^{\prime}$ | (2) | $\begin{aligned} & 40, \\ & (2) \\ & 2 \end{aligned}$ |
| \$2,000,000 to \$3,000,000. |  | ${ }^{(2)}$ |  |  |  |  | (2) |
| $\begin{aligned} & \$ 3,000,000 \text { to } \$ 4,000,000 \\ & \$ 4,000,000 \text { to } \$ 5,000,000 . \end{aligned}$ |  |  |  |  |  |  |  |
| $88.000,000$ and 0 v |  |  |  |  |  |  |  |
| Classes groupea ${ }^{\text {a }}$ |  | 8, 742, 236 | 7,400 | 6,728,344 | 367,058 | 5,416,493 | 5,783,551 |
| Grand total | , 729 | 1,770,848,133 | 923, 538,431 | 271,183,035 | 51,701,2:0 | 85,080,120 | 137,781,370 |

[^22]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

RHODE ISLAND.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 1 | 4,517 | 86,795,372 | \$8,610,578 | \$407,067 |  |  |  |
| \$1,000 to \$82,000.. | 8,809 | 12,387, 419 | 8, 421, 653 | 175,857 | \$228,092 |  | \$228,092 |
| \$2,000 to \$3,000 | 4,285 | 9,725, 342 | 10, 192, 075 | 889, 086 |  |  |  |
| \$2,000 to \$3,000. | 5,937 | 14, 356, 423 | 9, 801, 861 | 446,565 | 248,694 |  | 248,694 |
| \$3,000 to \$4,000 ${ }^{1}$ | 321 | 1,074, 714 | -655, 306 | 510, 802 |  |  |  |
| \$3,000 to \$4,000. | 3,675 | 12,552,814 | 7,033, 462 | 706, 793 | 291,371 |  | 291,371 |
| \$4,000 to \$5,000 | 177 | 779, 892 | , 273, 193 | 634,546 |  |  |  |
| \$4,000 to \$5,000.. | 1,737 | 7,764,154 | 3,467, 142 | 703, 482 | 218,190 |  | 218,190 |
| \$5,000 to \$6,000. | 647 | 3, 589, 985 | 1,283,952 | 792, 168 | 104,011 | \$3,350 | 107,361 |
| \$6,000 to \$7,000. | 479 | 3, 115, 829 | 915, 294 | 659, 068 | 99, 058 | 9,217 | 108,275 |
| \$7,000 to \$8,000 | 327 | 2,448,157 | 627,513 | 638, 51316 | 88,735 | 13, 127 | 101, 862 |
| \$8,000 to \$9,000. | 244 | 2,079,297 | 461,916 | 523, 497 | 94,545 | 16,230 | 110,775 |
| \$9,000 to $\$ 10,000$. | 203 | 1,919,227 | 376,059 | 595,510 | 78,547 | 18,586 | 97,133 |
| \$10,000 to \$11,000 | 167 | 1,749,086 | 309,558 | 534,484 | 80,753 | 21,409 | 102,162 |
| \$11,000 to \$12,000 | 130 | 1,495, 338 | 229,633 | 521,920 | 6fi,016 | 21,993 | 88,009 |
| \$12,000 to \$13,000 | 124 | 1,546, 426 | 227, 867 | 518,595 | 72,928 | 26,367 | 99,295 |
| \$13,000 to \$14,000. | 109 | 1,470,365 | 192,933 | 585,955 | 64,137 | 28,255 | 92,392 |
| \$14,000 to \$15,000..... | 92 | 1,314,942 | 174,400 | 483, 643 | 60,278 | 28,207 | 88, 485 |
| \$15,000 to \$20,000..... | 274 | 4,741,323 | 517,503 | 1,725,554 | 217,245 | 137,271 | 384,516 |
| \$20,000 to \$25,000 | 185 | 4, 149,316 | 327,335 | 1,969, 6332 | 191,718 | 168,815 | 360,533 |
| \$25,000 to \$30,000. | 104 | 2,821,512 | 185, 036 | 1,520,436 | 125,802 | 151,406 | 277,208 |
| \$30,000 to \$40,000. | 111 | 3, 844, 627 | 199, 449 | 2,238, 289 | 177, 174 | 278,962 | 456,136 |
| \$40,000 to \$50,000. | 83 | 3,665,174 | 135, 433 | 2, 061, 037 | 167,483 | 348,107 | 515,590 |
| \$50,000 to \$60,000. | 37 | 2,051,626 | 61,379 | 1,227,995 | 109, 686 | 248,922 | 358,608 |
| \$ 00,000 to $\$ 70,000$ | 21 | 1,342,016 | 38,000 | 772,499 | 61,706 | 191,548 | 256,254 |
| \$70,000 to \$80,000. | 29 | 2, 150, 920 | 50,400 | 1,028, 660 | 124, 868 | 358,796 | 483, 664 |
| \$80,000 to \$90,000. | 17 | 1,435, 107 | 27, 800 | 718,108 | 83, 212 | 282,696 | 365, 308 |
| \$90,000 to \$100,000 | 12 | 1,128,449 | 13,200 | 809,989 | 42,667 | 246,521 | 289,188 |
| \$100,000 to \$150,000. | 27 | 3, 147, 682 | 35,400 | 1,829,644 | 152, 193 | 859,764 | 1,011,957 |
| \$150,000 to $\$ 200,000 . .$. | 22 | 3,685, 415 | 32,804 | 2,549, 229 | 132,045 | 1, 295, 586 | 1,427, 631 |
| \$200,000 to \$250,000.... | 6 | 1,290,661 | 11,600 | 424, 861 | 100,440 | 519, 422 | 619,862 |
| \$300,000 to $\$ 100,000$ | 5 | 1,694,533 | 8,200 | 1,078,005 | 70.318 | 798,052 | 868,370 |
| \$400,000 to \$500,000. | 1 | (2) |  | (2) |  |  |  |
| \$500,000 to \$750,000. | 2 | ${ }^{(2)}$ | (2) | (2) | $\left.{ }^{2}\right)$ | (2) | ${ }^{(2)}$ |
| \$750,000 to \$1,000,000. | 4 | ${ }^{2}$ ) | ${ }^{2}$ ) | ${ }^{2}$ ) | (2) | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ |
| \$1,000,000 to \$1,500,000. | 1 | (2) | (2) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | (2) | (2) |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$3,000,000to \$4,000,000 |  |  |  |  |  |  |  |
| \$4,000,000to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 6,314, 179 | 12,400 | 3, 514,072 | 401,723 | 3,453, 522 | 3,855, 245 |
| Grand total. | 32,921 | 129,630,322 | 54,946,334 | 33, 834,964 | 3,983,635 | 9,529,131 | 13,512,766 |

SOUTH CAROLINA.

| \$1,000 to \$2,000 1 | 1,057 | \$1,758, 815 | \$2,335, 502 | \$60,260 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 2,821 | 4,267,116 | 2,852,715 | 59,686 | 882, 884 |  | \$82,884 |
| \$2,000 to $\$ 3,000{ }^{1}$. | 4,075 | 9,479,092 | 10,594,727 | 228,983 |  |  | \$8,881 |
| \$2,000 to \$3,000. | 4,051 | 10,213, 029 | 7,487, 673 | 169,591 | 154,466 |  | 154,466 |
| \$3,000 to \$4,000 ${ }^{1}$. | 347 | 1,146, 414 | 1,037,504 | 248,056 |  |  |  |
| \$3,000 to \$4,000. | 2,938 | 10,131,713 | 6,398,406 | 307,043 | 206,525 |  | 206, 525 |
| \$4,000 to \$5,000 | 51 | 229,821 | 105,092 | 163,994 |  |  |  |
| \$4,000 to \$5,000. | 1,946 | 8, 733, 160 | 4,344, 170 | 455, 286 | 238, 142 |  | 238, 142 |
| \$5,000 to \$6,000 | 844 | 4,587,429 | 1,837,536 | 430, 809 | 148,411 | \$3,456 | 151, 867 |
| \$6,000 to \$7,000. | 583 | 3, 763,970 | 1,285, 312 | 462,002 | 130,768 | 8,967 | 139, 735 |
| \$7,000 to \$8,000 | 388 | 2,886, 303 | 880,596 | 326,450 | 121,208 | 14,055 | 135,263 |
| \$8,000 to \$9,000. | 251 | 2,122, 126 | 542,664 | 422, 978 | 94,588 | 15,182 | 109,770 |
| \$9,000 to \$10,000 | 203 | 1,922,858 | 453,012 | 298,098 | 97,936 | 18,047 | 115,983 |
| \$10,000 to \$11,000 | 109 | 1,115,088 | 232,966 | 188,241 | 61,292 | 12,975 | 74,267 |
| \$11,000 to \$12,000. | 90 | 1,032,521 | 194, 682 | 171,550 | 60,580 | 14,542 | 75,122 |
| \$12,000 to \$13,000. | 70 | 874,523 | 163, 484 | 155, 809 | 52,131 | 13,198 | 65,329 |
| \$13,000 to \$14,000. | 54 | 729,692 | 114,316 | 185, 572 | 41,522 | 14,289 | 55,811 |
| \$14,000 to \$15,000.. | 44 | 637,584 | 103,400 | 137,477 | 38,656 | 14,040 | 52,696 |
| \$15,000 to \$20,000. | 139 | 2,386, 644 | 293, 855 | 548,261 | 155,226 | 64,115 | 219,341 |
| \$20,000 to \$25,000.. | 74 | 1,647,566 | 144, 181 | 504,532 | 102, 409 | 65, 914 | 168,323 |
| \$25,000 to $\$ 30,000$. | 40 | 1,083, 107 | 84, 257 | 335, 546 | 68,922 | 55,723 | 124,645 |
| \$ 80,000 to $\$ 40,000$. | 34 | 1,194, 105 | 58,400 | 603, 142 | 73,979 | 84,384 | 158,363 |
| \$40,000 to \$50,000.. | 9 | 405, 145 | 18,200 | 206,689 | 18,698 | 39,908 | 58,606 |

[^23]TABLE 8.--PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY
CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

SOUTHE CAROLINA-Continued.

| Income class. | $\left\lvert\, \begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}\right.$ | Net <br> income. | Fixemptions from normal tax. |  | Normaltax. | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 6 | \$322, 512 | \$10,800 | \$180,282 | \$15,300 | \$35, 829 | \$51,129 |
| \$60,000 to $\$ 70,000$. | 5 | 325,757 | 8,600 | 215,502 | 11,121 | 48,425 | 59,546 |
| \$70,000 to $\$ 80,000$. | 5 | 361, 116 | 12,500 | 181,328 | 19,050 | 57,663 | 76,713 |
| \$80,000 to \$90,000. |  |  |  |  |  |  |  |
| \$90,000 to \$100,000 |  | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2}$ ) | ${ }^{(2)}$ |
| \$100,000 to \$150,000. | 2 | ${ }^{2}$ ) | (2) | (2) | (2) | ${ }^{(2)}$ | (2) |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to $\$ 250,000$. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to $\$ 1,000,000 .$. |  |  |  |  |  |  |  |
| \$1,000,000 to $\$ 1,500,000$. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$-.... |  | 498, 199 | 11,883 | 115,428 | 43,306 | 114,761 | 158,067 |
| Grand total. | 20,239 | 73, 855, 3 45 | 41,606,433 | 7,362,595 | 2,037,120 | 695, 473 | 2,732,59 |

SOUTH DAKOTA.

| \$1,000 to \$2,000 | 3,679 | \$5, 932, 033 | \$8, 233, 885 | \$44, 884 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | 5,316 | 7, 815,777 | 5,310, 888 | 22,835 | \$146,645 |  | \$146,645 |
| \$2,000 to \$3,000 ${ }^{1}$ | 6,014 | 13,955,381 | 15, 842, 340 | 184, 459 |  |  |  |
| \$2,000 to \$3,000. | 9,620 | 24, 601, 872 | 18,026, 719 | 179,299 | 390,853 |  | 390,853 |
| \$3,000 to \$4,000 ${ }^{\text {² }}$. | 424 | 1,384, 818 | 1, 347,080 | 194,930 |  |  |  |
| \$3,000 to \$4,000........ | 9,005 | 31, 417, 888 | 19,983,655 | 530, 750 | 670,824 |  | 670,824 |
| \$4,000 to \$5,000 | 71 | 307, 154 | 184,310 | 125, 043 |  |  |  |
| \$4,000 to \$5,000.. | 5,916 | 26, 419,366 | 13,665, 366 | 338, 780 | 749,076 |  | 749,076 |
| \$5,000 to \$ $\$ 6,000$. | 2,276 | 12,514, 164 | 5,374, 969 | 104, 292 | 409, 520 | 89,292 | 418,812 |
| \$6,000 to \$7,000. | 1,474 | 9, 490, 0180 | 3,662, 726 | 194,338 | 344, 574 | 22, 349 | 366, 923 |
| \$7,000 to \$8,000.. | 648 | 4, 856, 122 | 1, 569, 731 | 210, 353 | 218, 972 | 24, 035 | 243,007 |
| \$8,000 to $\$ 9,000$. | 325 | 2,739,266 | 785, 176 | 188, 431 | 144, 991 | 20,472 | 165,463 |
| \$9,000 to \$19,000. | 223 | 2,111,908 | 523, 083 | 113, 200 | 131, 403 | 19,970 | 151, 373 |
| \$10,000 to \$11,000 | 122 | 1,271, 603 | 289, 733 | 84,957 | 79,629 | 15,137 | 94, 766 |
| \$11,000 to \$12,000. | 70 | 802, 433 | 163.400 | 76,546 | 52,915 | 11,657 | 64,572 |
| \$12,000 to \$13,000. | 56 | 699, 200 | 122, 699 | 71, 690 | 47,538 | 10,991 | 58,529 |
| \$13,000 to \$14,000. | 56 | 753, 187 | 121,683 | 112, 444 | 50,909 | 14,475 | 65, 384 |
| \$14,000 to \$15,000. | 40 | 580,523 | 92, 683 | 114, 186 | 36, 341 | 12,778 | 49,119 |
| \$15,000 to \$20,000. | 99 | 1,707,023 | 225, 781 | 313, 144 | 115, 707 | 46, 210 | 161,917 |
| \$20,000 to \$25,000. | 20 | 435, 754 | 44, 600 | 165, 290 | 23, 464 | 16, 840 | 40,304 |
| \$25,000 to \$30,000 | 21 | 566,545 | 43,566 | 133, 416 | 41, 601 | 26,553 | 68, 154 |
| \$30,000 to \$40,000. | 16 | 555,046 | 35, 800 | 189, 812 | 35,297 | 35, 165 | 70,462 |
| \$40,000 to \$50,000. | 5 | 218,029 | 8,800 | 70,587 | 15, 696 | 19,129 | 34, 825 |
| \$50,000 to \$60,000. |  | 224,293 | 8,400 | 121, 259 | 10,721 | 28,172 | 38, 893 |
| \$60,000 to \$70,000. | 3 | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | (2) | (2) |  | (2) |
| \$70,000 to \$80,000. |  |  |  |  |  |  |  |
| \$80,000 to \$90,000. | 2 | (2) | (2) | (2) | ${ }^{2}$ ) | ${ }^{(2)}$ | ${ }^{2}$ ) |
| \$90,000 to \$100,000. |  |  |  |  |  |  |  |
| \$100,000 to \$150,000. |  |  |  |  |  |  |  |
| \$150,000 to \$200,000. |  |  |  |  |  |  |  |
| \$200,000 to \$250,000. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 365, 423 | 11,400 | 89,345 | 25, 832 | 63,506 | 89,338 |
| Grand total. | 45,505 | 151,725, 486 | 95, 678, 473 | 4,274,270 | 3,742,508 | 396,731 | 4,139,239 |

${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.--PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

TENNESSEE.


TEXAS.

| \$1,000 to \$2,000 1 | 25,278 | \$38,626,370 | \$45,505,215 | \$1,402,715 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000. | 14,030 | 20,396,261 | 14,164,725 | 131,473 | \$367, 320 |  | \$367, 320 |
| \$2,000 to $\$ 3,000{ }^{2}$ | 19, 122 | 40,698,755 | 42,305,741 | 1,529,612 |  |  |  |
| \$2,000 to \$3,000. | 20,346 | 51, 606,527 | 39,685,613 | 2,620,639 | 660,543 |  | 660,543 |
| \$3,000 to $\$ 4,000$ | 529 | 1,804,118 | 1,156,202 | 1,038,524 |  |  |  |
| \$3,000 to \$4,000. | 13,811 | 47,412,895 | $30,237,940$ | 1905,056 | 976,566 |  | 976,566 |
| \$4,000 to \$5,000 | - 72 | - 313,343 | 17, 125, 164 | 240,580 |  |  |  |
| \$4,000 to \$5,000. | 7,971 | 35, 599,440 | 17,689, 153 | 1,157,635 | 1,010,774 |  | 1,010,774 |
| \$5,000 to \$6,000. | 3.612 | 19,639, 666 | 8,031, 699 | 1,351,908 | 645,362 | \$14, 165 | 659,527 |
| \$6,000 to \$7,000. | 2, 224 | 14,470,470 | 4,915, 548 | 1,321,754 | 535,424 | 40,608 | 576,032 |
| \$7,000 to 88,000 | 1,387 | 10,458, 426 | 3,045, 799 | 1,649,441 | 455, 474 | 55, 126 | 510,600 |
| \$8,000 to $\$ 9,000$ | 1,011 | 8,612,624 | 2,256, 218 | 1,044, 621 | 433, 277 | 64,653 | 497,930 |
| \$9,000 to \$10,000 | 788 | 7,511,313 | 1,745,081 | 1,093,805 | 408,273 | 74, 446 | 482,719 |
| \$10,000 to \$11,000. | 667 | 7,098,917 | 1,375,855 | 1,173,091 | 412,511 | 86,307 | 498,818 |
| \$11,000 to \$12,000. | 505 | $5,826,604$ | 1,047,807 | 889,903 | 352,909 | 80,362 | 433,271 |
| \$12,000 to \$13,000. | 404 | 5,032,473 | 845,098 | 787, 915 | 331, 888 | 84, 883 | 416,771 |
| \$13,000 to \$14,000. | 311 | $4,192,514$ | 709,249 | 772,258 | 272, 788 | 75,758 | 348,546 |
| \$14,000 to \$15,000. | 249 | 3,598, 414 | 528,364 | 818,927 | 227,780 | 76,281 | 304,061 |
| \$15,000 to \$20,000. | 856 | 14, 808, 062 | 2,348,279 | 3,295, 160 | 998, 653 | 402,440 | 1,401,093 |
| \$20,000 to $\$ 25,000$. | 416 | 9,324, 936 | 999,790 | $2,116,522$ | 673,095 | 381, 260 | 1,054,355 |
| \$25,000 to $\$ 30,000$. | 267 | 7,322,834 | 624, 353 | 1,840, 182 | 538, 659 | 372, 812 | 911,468 |
| \$30,000 to \$40,000. | 274 | 9,504, 404 | 633, 246 | 2,884, 238 | 687,992 | 679,096 | 1,367,088 |
| \$40,000 to \$50,000. | 137 | 6,032,407 | 256, 9,6 | 2,001,915 | 448,457 | 566, 340 | 1,014,797 |

[^24]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal eremption. dividends, and tor paid-Continued

TEXAS-Continued.

| Income class. | $\left\|\begin{array}{c} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{array}\right\|$ | Netincome. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Drvidends. |  |  |  |
| \$50,000 to \$60,090. | 72 | \$4,008,574 | \$153,064 | \$1,631,403 | \$292.560 | \$490, 840 | \$783,400 |
| \$60,000 to $\$ 70,000$ | 39 | 2,510,394 | 70, 166 | 831, 939 | 218, 185 | 353, 706 | 571,891 |
| \$70,000 to \$80,000. | 29 | 2,242,59] | 60,500 | 665,872 | 173,442 | 391,357 | 564,799 |
| \$80,000 to $\$ 90,000$. | 24 | 1,992,122 | 47, 166 | 574, 958 | 153,467 | 388, 617 | 542,084 |
| \$90,000 to \$100,000. | 18 | 1,694,343 | 35,400 | 558,001 | 121, 869 | 358, 381 | 480,250 |
| \$100,000 to \$150,000... | 25 | 2,973,75 | 52,600 | 833, 438 | 247,324 | 836, 439 | 1,083, 763 |
| \$150,000 to \$200,000.... | 10 | 1,757,905 | 17,400 | 407, 048 | 158,308 | 632,952 | 791,260 |
| \$200,000 to $\$ 250,000 \ldots$ | 7 | 1,538, 361 | 5,000 | 269, 443 | 148,605 | 624,582 | 773, 187 |
| \$250,000 to \$300,000 | 3 | 841, 17\% | 6,900 | [665.508 | 30,374 | 377, 236 | 407, 610 |
| \$300,000 to $\$ 400,000$. | 3 | (2) | (2) | $\left({ }^{(2)}\right.$ | $\left.{ }^{2}\right)^{2}$ | ${ }^{2}{ }^{2}$ | $\left.{ }^{2}{ }^{2}\right)$ |
| \$400,000 to \$500,000.... | 1 | (*) | (2) | ( ${ }^{(2)}$ | ( ${ }^{2}$ | $\left.{ }^{2}\right)$ | ( ${ }^{2}$ ) |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. | 1 | (2) | (2) | (2) | (2) | (2) |  |
| \$1,000,000 to \$1,500,000. | 1 | ( ${ }^{\text {d }}$ | ${ }^{(2)}$ | (2) | (2) | ${ }^{(2)}$ | ${ }^{(2)}$ |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| $5,000,000$ and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$. |  | 3,524,652 | 11,517 | 1,216,969 | 259, 136 | 1,825, 820 | 2,084,956 |
| Grand total. | 114,500 | 302,975,557 | 220,692,801 | 39, 622,453 | 12,241,012 | 9,334,467 | 21,575,479 |

UTAH.

| \$1,000 to \$2,000 1 | 2,445 | \$3,779,916 | \$6,112,500 | \$149, 740 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$ | 4,895 | 7,190,219 | 4,962,361 | 30, 262 | \$131, 951 |  | \$131,951 |
| \$2,000 to $83,000{ }^{1}$ | 2,828 | 6,422, 5614 | 7,070,000 | 240, 014 |  |  |  |
| \$2,000 io \$3,000. | 3,608 | 8, 889, 006 | 6,898, 608 | 107, 789 | 115, 655 |  | 115,655 |
| \$3,000 to \$4,000 | 140 | 486,369 | 350,000 | 165,082 |  |  |  |
| \$3,000 to $\$ 4,000$. | 2,094 | 7,145,203 | 4, 641, 290 | 210, 880 | 141, 152 |  | 141,152 |
| \$4,000 to \$5,000 ${ }^{\text {1 }}$ | 55 | 245, 131. | 137,500 | 169, 237 |  |  |  |
| \$4,000 to \$5,000. | 1,053 | 4, 732, 340 | 2,427, 764 | 271, 567 | 119, 610 |  | 119,610 |
| \$5,000 to $\$ 6,000$. | 437 | 2,411, 397 | 1,012,067 | 293,257 | 68, 780 | \$1, 168 | 69,948 |
| \$6,000 to \$7,000. | 263 | 1,735, 970 | -585, 188 | 296, 867 | 56,279 | 3,349 | 59, 628 |
| \$7,009 to \$8,000 | 159 | 1, 194, 827 | 366, 512 | 254,916 | 43, 660 | 5,192 | 48, 852 |
| \$8,000 to \$9,000. | 98 | 866, 031 | 234,404 | 168,325 | 37, 063 | 5,617 | 42, 680 |
| \$9,000 to $\$ 10,000$ | 79 | 759, 517 | 176,944 | 257, 200 | 26,649 | 6,363 | 33,012 |
| \$10,000 to \$11,000. | 60 | 631, 5 \% | 117,274 | 214,355 | 22,360 | 7,454 | 29,814 |
| \$11,000 to \$12,000. | 49 | 559, 783 | 108,200 | 225, 176 | 24, 952 | 8,887 | 33, 839 |
| \$12,000 to \$13,000. | 51 | 643, 108 | 108, 114 | 231, 044 | 27, 331 | 10,280 | 37, 611 |
| \$13,000 to \$14,000. | 27 | 363, 069 | 57,363 | 106,095 | 19, 218 | 7,114 | 26, 332 |
| \$14,000 to \$15,000. | 25 | 368, 0.0) | 51, 600 | 152,298 | 16, 438 | 8,179 | 24,617 |
| \$15,000 to \$20,000. | 64 | 1, 106, 4ta | 141, 925 | 420, 562 | 51,929 | 30,690 | 82,619 |
| \$20,000 to $\$ 25,000$. | 35 | 760, 616 | 64, 600 | 418, 186 | 30, 123 | 27,623 | 57, 746 |
| \$25,000 to \$30,000. | 11 | 295,5\% | 21,372 | 175,385 | 12,784 | 14, 309 | 27,093 |
| \$30,000 to \$40,000. | 21 | 703, 9:5 | 42, 600 | 430,971 | 27, 217 | 45,305 | 72,622 |
| \$40,000 to \$50,000 | 8 | 343, 011 | 20,600 | 218,862 | 13,337 | 31, 829 | 45, 16f |
| \$50,000 to \$80,000. | 3 | 168, 859 | 6,180 | 114,219 | 5,678 | 21,285 | 26,963 |
| \$60,000 to \$70,000. |  | 265, $7: 1$ | 5,000 | 176,524 | 11,957 | 39,521 | 51,478 |
| \$70,000 to \$80,000. | 3 | (2) | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | (2) |  |
| \$80,000 to $\$ 90,000$. | 2 | (3) | (2) | (2) | (2) | (2) | (2) |
| $\$ 90,000$ to $\$ 100,000$. $\$ 100,000$ to $\$ 150,000$ |  |  |  |  |  |  |  |
| \$100,000 to \$150,000 |  |  |  |  |  |  |  |
| \$200,000 |  |  |  |  |  |  |  |
| \$250,000 to $\$ 300,000$. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 385, 046 | 9,400 | 301, 794 | 9,419 | 59,073 | 69,392 |
| Grand total | 18,517 | 52, 454, 404 | 35, 729, 366 | 5, 800,607 | 1,013, 642 | 334, 138 | 1,347,780 |

[^25]TABLE 8.-PERSONAL RETURNS--DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

VERMONT.

| Income class. | Number of returns. | $\begin{aligned} & \text { Net } \\ & \text { income. } \end{aligned}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$. . . . | 1,173 | \$1,781,100 | \$2,224, 335 | \$215,724 |  |  |  |
| \$1,000 to $\$ 2,000 \ldots . .$. | 2,597 | 3,599,533 | 2,631,792 | 37,660 | \$60,612 |  | \$60,612 |
| \$2,000 to \$3,000 ${ }^{1} \ldots$. | 1,188 | 2,706, 276 | 2,948, 703 | 183,642 |  |  |  |
| \$2,000 to $\$ 3,000$. | 1,976 | 4,888,090 | 3,667,336 | 132,401 | 80,289 |  | 80,289 |
| \$3,000 to $\$ 4,000{ }^{1}$ | , 72 | 245,310 | 133,200 | 169,359 |  |  |  |
| \$3,000 to \$4,000. | 1,142 | 3,967,116 | 2, 362,796 | 161,647 | 86,296 |  | 86, 296 |
| \$4,000 to \$5,000 ${ }^{1}$ | - 48 | 210, 474 | 102,600 | 136,917 |  |  |  |
| \$4,000 to \$5,000. | 792 | 3,525,614 | 1,627, 249 | 246,532 | 99,176 |  | 99, 176 |
| \$5,000 to \$6,000. | 237 | 1,299, 429 | 478, 186 | 281, 130 | 36,189 | \$1,000 | 37,189 |
| \$6,000 to \$7,000. | 156 | 1,022,984 | 318,363 | 183, 716 | 33,005 | 2,880 | 35,885 |
| \$7,000 to \$8,000. | 95 | 714,773 | 193,563 | 175,228 | 26,487 | 3,521 | 30,008 |
| \$8,000 to $\$ 9,000 \ldots . .$. | 81 | 688, 780 | 155,564 | 226,915 | 25,472 | 5,352 | 30, 824 |
| \$9,000 to \$10,000...... | 59 | 566, 543 | 116, 765 | 178,495 | 24,950 | 5,613 | 30,563 |
| \$10,000 to \$11,000. | 43 | 452,555 | ¢2, 809 | 115, 033 | 22,642 | 5,531 | 28,173 |
| \$11,000 to \$12,000. | 36 | 417,285 | 68,722 | 137, 239 | 19,364 | 6,122 | 25,486 |
| \$12,000 to \$13,000. | 25 | 313, 428 | 45,566 | 137,335 | 14,868 | 5,357 | 20,225 |
| \$13,000 to \$14,000. | 27 | 362,139 | 56,760 | 142,627 | 14,639 | 6,143 | 20,782 |
| \$14,000 to \$15,000. | 19 | 275,398 | 37,050 | 96,817 | 13,214 | 5,953 | 19, 167 |
| \$15,000 to \$20,000. | 69 | 1,185,591 | 124, 782 | 519, 228 | 52,544 | 31,665 | 84, 209 |
| \$20,000 to \$25,000. | 42 | 938,332 | 78,550 | 400, 455 | 49,099 | 40,287 | 89,386 |
| \$25,000 to \$30,000. | 18 | 495,386 | 27,877 | 275, 867 | 20,662 | 26,145 | 46,807 |
| \$30,000 to \$40,000. | 26 | 914,552 | 46,000 | 558, 325 | 34, 464 | 67,546 | 102, 010 |
| \$40,000 to \$50,000. | 10 | 438,297 | 20,516 | 244,517 | 19,913 | 39,959 | 59,872 |
| \$50,000 to \$60,000. | 10 | 558, 079 | 14,600 | 352,304 | 22,405 | 70,507 | 92,912 |
| \$60,000 to $\$ 70,000$. | 7 | 455, 600 | 10,400 | 212,410 | 20,911 | 66,302 | 87, 213 |
| \$70,000 to \$80,000. | 3 | 224,674 | 6, 800 | 128,020 | 12,993 | 37,059 | 50,053 |
| \$80,000 to $\$ 90,000$ | 3 | 253,063 | 5,000 | 161,278 | 11,515 | 39,673 | 51,188 |
| \$90,000 to \$100,000 | 4 | 383,847 | 6,600 | 277,396 | 12, 104 | 86,448 | 98,552 |
| \$100,000 to \$150,000. | 4 | ${ }^{2}$ ) | ${ }^{(2)}$ | $\left.{ }^{2}\right)^{2}$ | (2) |  |  |
| \$150,000 to $\$ 200,000$ | 1 | $\left({ }^{2}\right)$ | ${ }^{2}$ ) | (2) | (2) | ${ }^{2}$ | ${ }^{2}$ |
| \$200,000 to $\$ 250,000$ | 1 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$250,000 to \$3300,000. | 1 | ${ }^{2}$ | ${ }^{2}$ ) | (2) | (2) | (2) | (2) |
| \$300,000 to \$400,000.. |  |  |  |  |  |  |  |
| \$500,000 to \$750,000.. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped 2... |  | 1,179,017 | 12,400 | 770,948 | 38, 144 | 416,803 | 454,947 |
| Grand total. | 9,965 | 34,063,265 | 17,609,939 | 6,859,165 | 851,957 | 969, 866 | 1,821,823 |

VIRGINIA.

| \$1,000 to \$2,000 ${ }^{1}$ | 5,472 | \$8,531,470 | \$11,368, 783 | \$377,571 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | 9,992 | 14,782,945 | 10, 223, 387 | 107, 765 | \$276,308 |  | \$276,308 |
| $\$ 2,000$ to $\$ 3,000^{1}$ | 7,890 | 18, 114, 873 | $20,251,838$ | 550, 176 |  |  |  |
| \$2,000 to \$3,000.. | 11,608 | $29,053,466$ | 21, 801, 093 | 449, 737 | 409, 420 |  | 409,420 |
| \$3,000 to $\$ 4,000{ }^{1}$ | 499 | 1,661, 142 | $1,285,111$ | 474,952 |  |  |  |
| \$3,000 to $\$ 4,000$. | 6, 745 | 23, 113, 710 | 14,387, 378 | 772,606 | 489,467 |  | 489,467 |
| \$4,000 to $85,000{ }^{1}$ | 193 | 833,054 | 369, 148 | 513, 100 |  |  |  |
| \$4,000 to \$5,000. | 3, 443 | 15, 403, 498 | 7,524,850 | 883,974 | 432, 045 |  | 432,045 |
| \$5,000 to \$6,000. | 1,425 | 7,906, 328 | $3,093,146$ | 924, 233 | 248, 716 | \$6,392 | 255, 108 |
| \$6,000 to \$7,000. | 844 | 5,480, 140 | 1, 833,702 | 717, 806 | 191,905 | 15, 684 | 207,589 |
| \$7,000 to $\$ 8,000$. | 600 | 4, 565,906 | 1, 303, 863 | 735,795 | 169, 035 | 23, 139 | 192,174 |
| \$8,000 to \$9,000. | 439 | 3,740,005 | 938, 439 | 744, 508 | 166,398 | 26,775 | 193, 173 |
| \$9,000 to $\$ 10,000$. | 334 | 3, 237, 979 | 728, 401 | 628, 859 | 160,998 | 31, 347 | 192, 345 |
| \$10,000 to \$11,000 | 239 | 2, 543,248 | 503, 564 | 553, 617 | 127,953 | 30,822 | 158,775 |
| \$11,000 to \$12,000 | 204 | 2,343,928 | 407,658 | 553, 125 | 127, 441 | 34,447 | 161,888 |
| \$12,000 to \$13,000. | 175 | 2, 186, 617 | 361, 142 | 693, 746 | 108,090. | 36,734 | 144,824 |
| \$13,000 to \$14,000. | 142 | 1,928, 262 | 299, 587 | 550,351 | 103, 012 | 36,953 | 139,965 |
| \$14,000 to \$15,000. | 111 | 1,580, 389 | 222,366 | 466, 868 | 82, 632 | 35,868 | 118, 500 |
| \$15,000 to \$20,000. | 321 | 5, 612, 534 | 666, 417 | 1, 693, 387 | 327, 245 | 162, 550 | 489,795 |
| \$20,000 to $\$ 25,000$ | 211 | 4,870, 938 | 441, 632 | 1,539, 712 | 315, 147 | 200,912 | 516,059 |
| \$25,000 to \$30,000. | 80 | 2,210,978 | 162,650 | 889,592 | 131, 310 | 119,573 | 250, 883 |
| \$30,000 to $\$ 40,000$. | 98 | $3,464,917$ | 198,666 | 1,597,967 | 184,568 | 242, 805 | 427, 373 |
| \$40,000 to \$50,000. | 57 | 2,423,073 | 116,250 | 1,095,305 | 128, 460 | 209,654 | 338, 114 |

[^26]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

VIRGINIA-Continued.

| Income class. | $\begin{gathered} \text { Num- } \\ \text { ber of } \\ \text { returns. } \end{gathered}$ | $\begin{gathered} \text { Net } \\ \text { income. } \end{gathered}$ | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$50,000 to \$60,000. | 35 | 81, 929, 10\% | \$66, 800 | \$654, 304 | \$140, 166 | \$235, 395 | \$375,561 |
| \$60,000 to \$70,000 | 21 | 1, 356, 30¢ | 45, 800 | 336, 543 | 114,984 | 198, 295 | 313,279 |
| \$70,000 to \$80,000. | 10 | 737, 623 | 20, 200 | 178,367 | 62,129 | 118, 009 | 180, 138 |
| \$80,000 to $\$ 90,000$. | 2 | 169, 944 | 4,400 | 84,979 | 9,677 | 25,380 | 35, 057 |
| \$90,000 to \$100,000. | 4 | 369, 723 | 8,000 | 281,302 | 6,703 | 78,727 | 85, 430 |
| \$100,000 to $\$ 150,000$ | 2 | 279, 037 | 4,000 | 161,808 | 10,973 | 41, 025 | 51, 998 |
| \$150,000 to \$200,000.. | 5 | 871,100 | 11,200 | 420,248 | 52,063 | 314,087 | 366, 150 |
| \$200,000 to $\$ 250,000 .$. | 2 | (2) | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ | $\left.{ }^{2}\right)^{2}$ | (2) | ${ }^{(2)}$ |
| \$250,000 to $\$ 300,000 \ldots$. | 2 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$300,000 to $\$ 400,000 \ldots$. | 1 | ${ }^{(2)}$ | (2) | (2) | (2) | (2) | ${ }^{(2)}$ |
| \$400,000 to \$500,000.... | 1 | (2) | (2) | $\left.{ }^{2}\right)$ | ${ }^{(3)}$ | (2) | $\left.{ }^{2}\right)$ |
| \$500,000 to \$750,000.... |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped 2..... |  | 1,783,250 | 12,400 | 683,154 | 103, 239 | 770,068 | 873,307 |
| Grand total..... | 51,207 | 173,104, 495 | 98, 661, 871 | 20,315, 457 | 4,680,084 | 2,994,641 | 7,674,725 |

WASHINGTON.

| \$1,000 to \$2,000 1 | 9,658 | \$14, 824, 24]. | \$20, 018,528 | \$135, 626 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 30, 879 | 47, 591, 45. | 32,028,026 | 51, 766 | \$918,604 |  | \$918,604 |
| \$2,000 to \$3,000 ${ }^{\text {1 }}$ | 12,349 | 27, 536,584 | 30, 330,950 | 322, 412 |  |  |  |
| \$2,000 to \$3,000.. | 22,198 | 56,399,816 | 40,797,333 | 284,083 | 941,858 |  | 941,858 |
| \$3,000 to \$4,000 ${ }^{1}$ | 389 | 1, 203, 293 | 1, 219,920 | 216, 835 |  |  |  |
| \$3,000 to \$4,000.. | 9, 436 | 33, 539, 508 | 20, 137, 297 | 532, 665 | 781,862 |  | 781,862 |
| \$4,000 to \$5,000 | 120 | 450,743 | 861,790 | 147, 108 |  |  |  |
| \$4,000 to \$5,000. | 4,054 | 18,348, 592 | 8,702, 268 | 394, 352 | 551, 824 |  | 551, 824 |
| \$5,000 to \$6,000. | 1,829 | 10, 049, 194 | 4,041, 008 | 644, 279 | 331, 858 | \$5,606 | 337, 464 |
| \$6,000 to \$7,000. | 1,326 | 8,482, 16 | 2,811,003 | 686, 636 | 319,700 | 16,858 | 336,558 |
| \$7,000 to \$3,000. | 658 | 4, 896, 17 C | 1,375,891 | 632,836 | 216,280 | 24, 054 | 240, 334 |
| \$8,000 to \$9,000. | 457 | 3, 880, 17 ! | 959, 180 | 627, 213 | 185, 850 | 28,907 | 214,757 |
| \$9,000 to \$10,000. | 357 | 3,381, 434 | 759, 597 | 427, 900 | 187,791 | 32, 525 | 220,316 |
| \$10,000 to \$11,000. | 337 | 3,543, 422 | 712, 831 | 593, 755 | 204,796 | 38, 566 | 243,362 |
| \$11,000 to \$12,000. | 184 | 2, 112,511 | 395,150 | 427, 406 | 117,459 | 30,246 | 147, 705 |
| \$12,000 to \$13,000. | 138 | 1,718,413 | 285, 008 | 432, 398 | 94,663 | 28, 866 | 123,529 |
| \$13,000 to \$14,000. | 117 | 1,572,53s | 241, 189 | 355, 441 | 96,651 | 30, 834 | 127, 485 |
| \$14,000 to \$15,000. | 115 | 1,666,98 | 228,366 | 426, 325 | 99, 842 | 36,388 | 136,230 |
| \$15,000 to \$20,000...... | 361 | 6, 193, 59 | 742, 473 | 1,869, 148 | 367,550 | 175, 657 | 543,207 |
| \$20,000 to \$25,000...... | 163 | 3,633,02 | 329,167 | 1,234, 519 | 205,645 | 144,815 | 350, 260 |
| \$25,000 to \$30,000.. | 96 | 2, 601, 882 | 184,800 | 937, 407 | 151,563 | 137, 668 | 289,231 |
| \$30,000 to \$40,000. | 82 | 2, 815,94 ? | 151,200 | 1,355, 094 | 150,582 | 191, 113 | 341, 695 |
| \$40,000 to \$50,000. | 43 | 1,914,54! | 91, 569 | 944, 621 | 97, 538 | 184, 760 | 282,298 |
| \$50,000 to \$60,000. | 20 | 1,093, 81. | 37, 200 | 404, 561 | 75,137 | 125, 464 | 200, 601 |
| \$60,000 to \$70,000. | 19 | 1,231, 103 | 39,800 | 501, 669 | 78,103 | 179,609 | 257, 712 |
| \$70,000 to $\$ 80,000$. | 12 | 903, 44.1 | 23,800 | 508, 889 | 37, 306 | 139,895 | 177,201 |
| \$80,000 to \$90,000...... | 6 | 491,963 | 10,400 | 410,448 | 13, 599 | 93, 229 | 106, 828 |
| \$90,000 to \$100,000.... | 4 | 392, 839 | 7,600 | 257,897 | 13, 472 | 90,563 | 104, 035 |
| \$100,000 to \$150,000.... | 5 | 586, 75 : | 10, 600 | 160,837 | 47,308 | 162, 662 | 209, 970 |
| \$150,000 to \$200,000... | 2 | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{2}{ }^{2}$ |  |
| \$200,000 to $\$ 250,000 \ldots$ | 2 | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | ${ }^{2}$ ) | (2) | (2) |
| \$250,000 to $\$ 300,000$. | 2 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{2}$ | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| \$300,000 to \$400,000. | 2 | ${ }^{(2)}$ | ${ }^{2}$ ) | (2) | (2) | (2) | ${ }^{(2)}$ |
| \$400,000 to \$500,000. | 1 | (2) | (2) | (2) | ${ }^{(2)}$ | (2) | (2) |
| \$500,000 to $\$ 750,000$ | 1 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$.. |  | 3,040,600 | 18,800 | 1,742, 545 | 152,782 | 1, 405, 455 | 1,558, 237 |
| Grand total | 95, 422 | 266, 096, 74 ; | 167, 253,344 | 17, 666, 671 | 6,439, 623 | 3,303,540 | 9, 743, 163 |

[^27]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

WESTT VIRGINIA.

| Income class. | Number of returns. | Net income. | Exemptions from normal tax. |  | $\begin{aligned} & \text { Normal } \\ & \text { tax. } \end{aligned}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 | 4,098 | \$6,261, 491 | \$8,240,287 | 8453,659 |  |  |  |
| \$1,000 to \$2,000. | 10,776 | 15, 866,632 | 10,974, 904 | 172,439 | \$282, 630 |  | \$282,630 |
| \$2,000 to $\$ 3,0001$ | 6,442 | 14, 842, 111 | 16,596,758 | 600,801 |  |  |  |
| \$2,000 to $\$ 3,000$. | 11,468 | 28,804,715 | 21,479,548 | 576,260 | 397,064 |  | 397,064 |
| \$3,000 to \$4,000 ${ }^{1}$ | 454 | 1,536,965 | 1,204,914 | 560,175 |  |  |  |
| \$3,000 to \$4,000. | 7,265 | $25,136,004$ | 16,452,281 | 1,048,396 | 495,113 |  | 495,113 |
| $\$ 4,000$ to $\$ 5,0001$ $\$ 4,000$ to $\$ 5,000$. | 135 | 584,628 | 240,492 | 1,427,536 |  |  |  |
| \$4,000 to $\$ 5,000$. | 4,291 | 19, 101, 325 | 9,781, 913 | 1,036,449 | 520,761 |  | 520,761 173,697 |
| $\$ 5,000$ to $\$ 6,000$. $\$ 6,000$ to $87,000$. | 1,108 | 6,066,053 | 2,326,855 | 998,957 | 169,834 140,367 | $\$ 3,863$ 10,531 | $173,697$ |
| \$6,000 to \$7,000. | 735 | 4,727,149 | 1,585,959 | 966,772 | 140,367 103,178 | 10,531 16,218 | $150,898$ |
| \$7,000 to $\$ 8,000$ $\$ 8,000$ to $\$ 9,000$. | 507 | 3,770,576 | 1,068,774 | 907,717 <br> 529,409 | 103,178 68,400 | 16,218 <br> 15,506 | 119,396 83,906 |
| \$8,000 to \$9,000. | 253 | 2,137, 816 | 542,330 | 529,409 | 68,400 | 15,506 17 | 83,906 |
| \$9,000 to $\$ 10,000$. | 218 | 2,050,727 | 458,475 | 591, 865 | 70,394 | 17,377 | 87,771 |
| \$10,000 to \$11,000. | 149 | 1,557,747 | 319,840 | 474, 892 | 57,052 | 19,877 | 76,929 |
| \$11,000 to $\$ 12,000$ | 127 | 1,456, 684 | 249,577 | 632,537 | 35,109 | 20,955 | 56,064 |
| \$12,000 to $\$ 13,000$ | 88 116 | $1,101,228$ $1,565,285$ | 175,850 247,474 126 | 340,400 | 56,631 71,132 | 18,714 22,836 | 75,345 93,968 |
| \$13,000 to \$ $\$ 14,000$ | $\begin{array}{r}116 \\ 66 \\ \hline\end{array}$ | $1,565,285$ $\mathbf{9 5 4 , 6 1 6}$ | 247, 1364 1364 | 585, 436,685 | 71,132 40,351 | 22,836 19,710 | 93,968 60,061 |
| \$15,000 to \$20,000. | 222 | 3,805,045 | 430,714 | 2,010,837 | 110,228 | 110,311 | 220,539 |
| $\$ 20,000$ to $\$ 25,000$. | 125 | 2,786,987 | 250,313 | 1,391,915 | 105,146 | 107,379 | 212,525 |
| \$25,000 to \$30,000. | 60 | 1,643,111 | 116,283 | 902,079 | 71,805 | 84,428 | 156,233 |
| \$30,000 to \$40,000. | 64 | 2,188,612 | 125, 240 | 1,091,241 | 108, 599 | 147, 199 | 255,798 |
| \$40,000 to \$50,000. | 39 | 1,763,670 | 62,396 | 1,248,887 | 55, 536 | 169,484 | 225,020 |
| \$50,000 to \$ $\$ 60,000$. | 12 | 646, 935 | 15, 800 | 552,451 | 12,142 | 70,542 | 82,684 |
| \$60,000 to \$70,000. | 16 | 1,038,186 | 33,400 | 835,992 | 28,552 | 144,787 | 173,339 |
| \$70,000 to $\$ 80,000$. | 10 | 746,244 | 18,983 | 442,011 | 40,545 | 119,103 | 159,648 |
| \$80,000 to \$90,000. | 5 | 418, 849 | 9,000 | 195, 116 | 24,571 | 77,327 | 101,898 |
| \$90,000 to \$100,000. | 7 | 671,245 | 13,508 | 494,381 | 24,674 | 147, 926 | 172,600 |
| \$109,000 to \$150,000. | 12 | 1,458,358 | 17,800 | 889,352 | 58, 807 | 388,305 | 447,112 |
| \$150,000 to \$ $\$ 200,000$. | 3 | 517,571 | (2),000 | 617,069 |  | 184,995 | 184,995 |
| \$200,000 to $\$ 250,000$ | $\stackrel{2}{2}$ |  |  |  | ${ }^{(2)}$ | ${ }_{(2)}$ |  |
| \$250,000 to $\$ 300,000$. | 2 | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{(2)}$ | ${ }^{2}$ | ${ }_{(2)}^{(2)}$ | ${ }^{(2)}$ |
| \$400,000 to $\$ 500,000$ |  |  |  |  |  |  |  |
| \$500,000 to \$750,000. |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000to $\$ 4,000,000$. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |
| Classes grouped ${ }^{2}$ |  | 1,351,182 | 8,600 | 810,145 | 65,612 | 577,689 | 643,301 |
| Grand tolal | 48,876 | 156, 557,747 | 93, 186,462 | 22, 821,487 | 3,214,233 | 2,405,062 | 5,709,295 |

WISCONSIN.

| \$1,000 to \$2,000 1 | 15,511 | \$23, 699,874 | \$33,215,091 | \$521,023 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to $\$ 2,000$. | 22,488 | 32,355,292 | 22,881, 826 | 354,838 | \$555,320 |  | \$555,320 |
| \$2,000 to \$3,000 1 | 13, 266 | 30,016,870 | 33,294,028 | 1, 608,579 |  |  |  |
| \$2,000 to \$3,000. | 18, 360 | 45,962, 443 | 34,720, 473 | 699,978 | 639,257 |  | 639,257 |
| \$3,000 to \$4,000 1 | 708 | 2,313,933 | 1,811,020 | 737,951 |  |  |  |
| \$3,000 to $\$ 4,000$. | 10,701 | 36,733,236 | 22,977,230 | 1,381,613 | 775,268 |  | 775,268 |
| \$4,000 to \$5,000 | -393 | 1,663,500 | 811,022 | 1,005,274 |  |  |  |
| \$4,000 to \$5,000. | 5,698 | 25,253,747 | 12,392,851 | 1, 781,256 | 683, 622 |  | 683, 622 |
| \$5,000 to \$6,000. | 2,174 | 11,901, 417 | 4,622,577 | 1, 724,564 | 364,858 | \$8,868 | 373,726 |
| \$6,000 to \$7,000. | 1,213 | 7,790,498 | 2,507,070 | 1,249,654 | 261, 683 | 21,840 | 283,523 |
| \$7,000 to $\$ 8,000$ | 772 | 5, 767,923 | 1,573,375 | 1,227,966 | 210,948 | 30,107 | 241,055 |
| \$8,000 to \$9,000. | 552 | 4,672,206 | 1,128,820 | 1,182,753 | 186,733 | 34,597 | 221,330 |
| \$9,000 to \$10,000. | 401 | 3,805,493 | 809,385 | 955, 297 | 169,338 | 36,850 | 206, 188 |
| \$10,000 to \$11,000. | 308 | 3,370,645 | 661, 323 | 1,052,961 | 144, 415 | 40,996 | 185, 411 |
| \$11,000 to $\$ 12,000$. | 260 | 3,075,491 | 520,447 | $1,097,803$ | 133,400 | 44,045 | 177,445 |
| \$12,000 to \$13,000. | 227 | 2,929, 160 | 470,680 | 983,450 | 139,395 | 48,129 | 187,524 |
| \$13,000 to \$14,000. | 173 | 2,385,999 | 361,183 | 900, 305 | 108,204 | 44,762 | 152,966 |
| \$14,090 to \$15,000. | 158 | 2,345,829 | 310,099 | 994, 119 | 104, 477 | 49, 433 | 153,910 |
| \$15,000 to \$20,000. | 465 | 8,378, 161 | 963,920 | 3,639,973 | 383, 954 | 238,523 | 622,477 |
| \$20,000 to \$25,000. | 261 | 6,005,352 | 525,933 | 2,662,431 | 283,745 | 250,070 | 533,815 |
| \$25,000 to $\$ 30,000$. | 157 | 4, 343, 828 | 306, 142 | 2,537,608 | 179,265 | 232,799 | 412,064 |
| \$30,000 to $\$ 40,000$. | 199 | 7, 142,120 | 411,800 | 2,872,556 | 325,035 | 514,498 | 839,533 |
| \$40,000 to \$50,000. | 82 | 3,816, 767 | 156,666 | 2,241,977 | 151,091 | 373,881 | 524,972 |

[^28]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

WIGCONSIN-Continued.

| Income class. | Num-ber ofreturns. | Net income. | Exemptions from normal tax. |  | Normal tax. | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal cxemption. | Dividends. |  |  |  |
| \$50,000 to $\$ 60,000$. | 58 | \$3,151, 620 | \$112,800 | \$2,172,923 | \$125, 892 | \$362,688 | \$488, 580 |
| \$60,000 to $\$ 70,000$. | 33 | 2,132, 544 | 54, 800 | 1,265,527 | 94,010 | 308, 692 | 402, 702 |
| \$70,000 to \$80,000. | 24 | 1,824, 243 | 43,200 | 1,02', 892 | 93, 890 | 307,469 | 401, 359 |
| \$80,000 to $\$ 90,000$. | 19 | 1,618, 199 | 34,400 | 1,440, 163 | 19,042 | 306, 726 | 325, 768 |
| \$90,000 to \$100,000. | 10 | 946,457 | 14,400 | 823,389 | 7,437 | 203, 373 | 210,810 |
| \$100,000 to \$150,000. | 24 | 2,730,033 | 44,533 | 1,951,431 | 78,059 | 725,454 | 803,513 |
| \$150,000 to \$200,000. | 6 | 1,032,918 | 11,600 | 424,658 | 65, 793 | 370,535 | 436,328 |
| \$200,000 to \$250,000. | 1 | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) | ${ }^{2}$ ) |  |
| \$250,000 to $\$ 300,000 \ldots$ | 1 | ${ }^{(2)}$ | $\left.{ }^{2}\right)$ | (2) | (2) | ${ }^{2}$ |  |
| \$400,000 to \$500,000. | 1 | (2) | (2) | (2) | (2) | $\left.{ }^{2}\right)$ | (2) |
| \$500,000 to $\$ 750,000$ |  |  |  |  |  |  |  |
| \$750,000 to \$1,000,000.. |  |  |  |  |  |  |  |
| \$1,000,000 to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| 85,000,000 and over... |  |  |  |  |  |  |  |
| Classes grouned ${ }^{2}$. |  | 1,033.8.7 | 6,400 | 626,633 | 46,466 | 497, 195 | 543, 661 |
| Grand total. | 94,704 | 290, 199, 635 | 177, 725,094 | 43, 140,545 | 6,330,597 | 5,051,530 | 11,382, 127 |

WYOMING.

| \$1,000 to \$2,000 ${ }^{1}$. | 445 | \$707,718 | \$963,295 | \$9,219 |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$1,000 to \$2,000.. | 2,800 | 4,162,314 | 2,837,347 | 7,413 | \$92,885 |  | \$92,885 |
| \$2,000 to \$3,000 ${ }^{1}$ | 528 | 1,206, 473 | 1,344, 933 | 28,214 |  |  |  |
| \$2,000 to $\$ 3,000$. | 1,851 | 4, 602,405 | 3,247,927 | 25,819 | 77, 825 |  | 77, 825 |
| \$3,000 to \$4,009 ${ }^{1}$ | 31 | 106,265 | 85, 176 | 34,455 |  |  |  |
| \$3,000 to \$4,000.. | 706 | 2,417, 814 | 1,515,789 | 44,374 | 52,316 |  | 52,316 |
| \$4,000 to \$5,000 ${ }^{1}$. | 4 | 18,056 | 9,324 | 12,915 |  |  |  |
| \$4,000 to $\$ 5,000 .$. | 408 | 1,820,260 | 883, 195 | 49,577 | 54,320 |  | 54,320 |
| \$5,000 to $\$ 6,000$. | 265 | 1, 435, 8.40 | 546, 281 | 123,156 | 49,169 | $\$ 993$ | 50, 132 |
| \$6,000 to \$7,000. | 182 | 1,189, 616 | 380,923 | 136, 632 | 44,206 | 3,124 | 47,330 |
| \$7,000 to $\$ 8,000$ | 111 | 830, 414 | 244, 880 | 109, 151 | 38,501 | 3, 815 | 42,316 |
| \$8,000 to $\$ 9,000$ | 78 | 657,327 | 171, 850 | 56,654 | 34,662 | 4,157 | 38, 819 |
| \$9,000 to \$10,000. | 59 | 556,715 | 119, 466 | 110,061 | 28,803 | 5,171 | 33,974 |
| \$10,000 to $\$ 11,000$ | 56 | 594, 5ij6 | 113,615 | 83,533 | 35,915 | 6,726 | 42,641 |
| \$11,000 to \$12,000. | 53 | 603,569 | 102,846 | 179,385 | 31,585 | 7,391 | 38,976 |
| \$12,000 to \$13,000...... | 38 | 471, ¢18 | 81, 400 | 68,681 | 29,796 | 7,702 | 37, 498 |
| \$13,000 to $\$ 14,000 \ldots \ldots$. | 37 | 497, 437 | 80,020 | 122, 323 | 27, 759 | 7,900 | 35, 659 |
| \$14,000 to \$15,000. | 25 | 358, $8: 28$ | 52,826 | 66,666 | 22, 651 | 6,727 | 29,378 |
| \$15,000 to $\$ 20,000$ | 44 | $760, ¢ 10$ | 96,926 | 210,034 | 46,068 | 20,347 | 66,415 |
| \$20,000 to \$25,000 | 31 | 704, 6, 29 | 61,183 | 164,870 | 47,996 | 28, 350 | 76,346 |
| \$25,000 to \$30,000. | 21 | 553, 31 | 37,001 | 238, 660 | 29,074 | 25,354 | 54,428 |
| \$30,000 to $\$ 40,000$ | 30 | 1,026, 763 | 61,900 | 300, 723 | 74, 495 | 72,236 | 146,731 |
| \$40,000 to \$50,000. | 6 | 253, 165 | 11,600 | 139,514 | 11,233 | 18,501 | 29, 734 |
| \$50,000 to \$60,000.. | 7 | 373, 41.5 | 17,200 | 110,814 | 28,034 | 44,379 | 72,413 |
| \$60,000 to \$70,000.. |  |  |  |  |  |  |  |
| \$70,000 to \$80,000. | 1 | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | (2) | (2) | (2) |
| \$ 80,000 to $\$ 900000$. | 1 | ${ }^{(2)}$ | ${ }^{(2)}$ | (2) | $\left.{ }^{2}\right)$ | $\left.{ }^{2}\right)$ | ${ }^{2}$ ) |
| \$ $\$ 90,000$ to $\$ 100,000$. | 3 | (2) | (2) | (2) | (2) | (2) | (2) |
| \$150,000 to $\$ 200,000$. |  |  |  |  |  |  |  |
| \$200,000 to $\$ 250,000$. |  |  |  |  |  |  |  |
| \$250,000 to \$300,000. |  |  |  |  |  |  |  |
| \$300,000 to $\$ 400,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000.. |  |  |  |  |  |  |  |
| \$500,000 to $\$ 750,000$. |  |  |  |  |  |  |  |
| \$750,000 to $\$ 1,000,000$. |  |  |  |  |  |  |  |
| \$1,000,000 to $\$ 1,500,000$ |  |  |  |  |  |  |  |
| \$1,500,000 to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to $\$ 3,000,000$. |  |  |  |  |  |  |  |
| \$3,000,000 to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over... |  | 503,951 | 8,600 | 240,342 | 29, 272 | 123,284 | 152,556 |
| Classes grouped |  |  | 8,600 | 240,342 | 29,272 | 123, 284 | 152,506 |
| Grand total. | 7,821 | 26,413,937 | 13, 075, 503 | 2,673, 185 | 886,565 | 386, 127 | 1,272,692 |

[^29]TABLE 8.-PERSONAL RETURNS-DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid-Continued.

NONRESIDENT ALIENS.

| Income class. | Num-ber ofreturns. | Net income. | Exemptions from normal tax. |  | $\begin{gathered} \text { Normal } \\ \text { tax. } \end{gathered}$ | Surtax. | Total tax. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Personal exemption. | Dividends. |  |  |  |
| \$1,000 to \$2,000 ${ }^{1}$. |  |  |  |  |  |  |  |
| \$1,000 to \$2,000.- | 194 | \$264,579 | \$33,000 | \$44,209 | \$20,594 |  | \$20,594 |
| $\$ 2,000$ to $\$ 3,000^{1}$ <br> $\$ 2,000$ to $\$ 3,000$ | 126 | 314,180 | 88,800 | 53,912 | 19,629 |  | 19,629 |
| \$3,000 to $\$ 4,000{ }^{1}$ | 12 | 314,180 |  | 03, 12 | 19,029 |  | 19,029 |
| \$3,000 to \$4,000. | 98 | 337,878 | 111,750 | 68, 219 | 17,030 |  | 17,030 |
| \$4,000to $85,000^{1}$ |  |  |  |  |  |  |  |
| \$4,000 to \$5,000. | 125 496 | $\begin{array}{r}565,149 \\ 2,718,854 \\ \hline\end{array}$ | 98,351 754,858 | 106,857 449,707 | 34,721 118,381 | \$2,836 | 34,721 121,217 |
| \$6,000 to \$7,000. | 402 | 2,588,650 | 600, 684 | 531, 733 | 118,579 | 7,914 | 126,493 |
| \$7,000 to \$8,000. | 310 | 2,309,597 | 442, 266 | 597, 263 | 114, 799 | 12,454 | 127, 253 |
| \$8,000 to \$9,000. | 225 | 1,908, 018 | 308, 433 | 552, 174 | 98,369 | 14,608 | 112,977 |
| \$9,000 to \$10,000. | 194 | 1,835, 605 | 259, 639 | 519, 131 | 99,394 | 17,651 | 117,045 |
| \$10,000 to \$11,000. | 157 | 1,639,566 | 193, 020 | 528, 200 | 96,240 | 21,723 | 117,963 |
| \$11,000 to \$12,000. | 127 | 1,452,029 | 134, 800 | 585, 007 | 78,422 | 23,030 | 101,452 |
| \$12,000 to \$13,000. | 101 | 1,270,601 | 125, 500 | 521, 832 | 66,849 | 21,091 | 87,940 |
| \$13,000 to \$14,000. | 95 | 1,283, 643 | 116,600 | 486, 552 | 68, 753 | 25, 143 | 93,896 |
| \$14,000 to \$15,000. | 75 | 1, 103, 787 | 71, 100 | 488, 575 | 61,648 | 23,436 | 85,084 |
| \$15,000 to \$20,000. | 239 | 4,929,740 | 322, 800 | 2,041,557 | 287, 290 | 139, 472 | 426, 762 |
| \$20,000 to \$25,000. | 163 | 3,615,905 | 198,442 | 1,387, 047 | 230,761 | 148,926 | 379, 687 |
| \$25,000 to $\$ 30,000$. | 116 | 3, 163, 817 | 109, 200 | 1, 440, 590 | 185, 020 | 165,509 | 350, 529 |
| \$30,000 to \$40,000. | 139 | 4,939, 447 | 122, 783 | 2,399, 484 | 289, 140 | 357, 051 | 646, 191 |
| \$40,000 to \$50,000. | 62 | 2, 759, 437 | 86, 400 | 1, 225, 539 | 176, 446 | 254,799 | 431,245 |
| \$50,000 to $\$ 60,000$. | 43 | 2,325, 173 | 49,600 | 1, 141,156 | 125, 252 | 271,909 | 397, 161 |
| \$60,000 to \$70,000. | 24 | 1, 559, 713 | 20,248 | 810,929 | 72, 337 | 220, 165 | 292,502 |
| \$70,000 to \$80,000. | 28 | 2, 105,591 | 22,800 | 1,231,734 | 111,980 | 354, 109 | 466,089 |
| \$80,000 to \$90,000. | 17 | 1,448, 188 | 16,200 | 632, 800 | 85,593 | 287, 149 | 372,742 |
| \$ 90,000 to $\$ 100,000$ | 15 | 1, 408, 533 | 18,000 | 1,143, 140 | 32,574 | -299,247 | 331,821 |
| \$100,000 to \$150,000. | 35 | 4,148, 363 | 32,600 | 2, 225, 115 | 224, 072 | 1,152,966 | 1,377,038 |
| \$150,000 to $\$ 200,000$. | 13 | 2,196,531 | 10,000 | -714,178 | 159,311 | -753,909 | 913, 220 |
| \$200,000 to \$250,000. | 5 | 1,120,655 | 2,000 | 178, 607 | 87,645 | 413, 191 | 500, 836 |
| \$250,000 to $\$ 300,000$. | 4 | 1,160,713 | 1,000 | 699, ¢33 | 69,981 | 526,469 | 596,450 |
| \$300,000 to $\$ 100,000$. |  |  |  |  |  |  |  |
| \$400,000 to \$500,000. |  |  |  |  |  |  |  |
| \$500,000 to \$1,000,000. |  |  |  |  |  |  |  |
| \$1,000,000to \$1,500,000. |  |  |  |  |  |  |  |
| \$1,500,000to \$2,000,000. |  |  |  |  |  |  |  |
| \$2,000,000 to \$3,000,000. |  |  |  |  |  |  |  |
| \$3,000,000to \$4,000,000. |  |  |  |  |  |  |  |
| \$4,000,000 to \$5,000,000. |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |
| Grand total. | 3,678 | 56, 473, 942 | 4,330, 874 | 22, 804, 880 | 3,150,810 | 5, 514, 757 | 8,665,567 |

[^30] YEARS 1918, 1917, AND 1916.


| States and Territories. |  |  | Total number of returns. |  |  | \$1,000 to \$2,000. |  | \$2,000 to \$3,000. |  | \$3,000 to \$4,000. |  |  | \$4,000 to \$5,000. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | 1918 | 1917 | 1916 | 1918 | 1917 | 1918 | 1917 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 |
| Rhode Island.. |  |  | 32, 921 | 23,927 | 3,745 | 13,326 | 12,311 | 10,222 | 5,366 | 3,996 | 1,999 | 621 | 1,914 | 1997 | 510 |
| South Carolina. |  |  | 20, 239 | 22, 321 | 1,204 | 3,878 | 10,361 | 8,126 | 5,419 | 3,285 | 2,582 | 249 | 1,997 | 1,401 | 246 |
| South Dakota |  |  | 45,505 | 39, 654 | 971 | 8,995 | 16, 240 | 15,634 | 11,576 | 9,429 | 6,020 | 211 | 5,987 | 2,710 | 200 |
| Tennessee. |  |  | 38,232 | 31, 451 | 4,414 | 10, 135 | 13,314 | 14, 335 | 8,464 | 5,880 | 3,744 | 1,162 | 2,806 | 1,848 | 796 |
| Texas. |  |  | 114,500 | 95,416 | 10,514 | 39,308 | 35, 837 | 39,468 | 27,611 | 14,340 | 13,238 | 2,331 | 8,043 | 6,159 | 1,877 |
| Utah.. |  |  | 18,517 | 14, 636 | 1,259 | 7,340 | 7,445 | 6,436 | 3,824 | 2,234 | 1,370 | 223 | 1,108 | 522 | 212 |
| Vermont |  |  | 9,965 | 7,258 | 1,100 | 3,770 | 3, 150 | 3, 164 | 1,946 | 1,214 | -762 | 221 | , 810 | 417 | 187 |
| Virginia. |  |  | 51, 207 | 37, 951 | 4,190 | 15,464 | 17,881 | 19,498 | 9,518 | 7,244 | 3,999 | $94{ }^{\circ}$ | 3,636 | 2,008 | 723 |
| Washington. |  |  | 95, 422 | 56, 322 | 5,360 | 40,537 | 28, 635 | 34,547 | 14,355 | 9,825 | 5,457 | 1,490 | 4,174 | 2,655 | 1,034 |
| West Virginia |  |  | 48,876 | 28,281 | 2,575 | 14, 874 | 13,188 | 17,910 | 7,240 | 7,719 | 2,872 | 486 | 4,426 | 1,469 | 445 |
| Wisconsin. |  |  | 94,704 | 70,554 | 8,261 | 37,999 | 35, 360 | 31, 626 | 18,322 | 11,409 | 7,063 | 2,066 | 6,091 | 3,095 | 1,506 |
| Wyoming. |  |  | 7,821 | 7,663 | 673 | 3,245 | 2,781 | 2,379 | 2,376 | 737 | 935 | 152 | 412 | 501 | 103 |
| Nonresident aliens an abrcad. | citizens | siding |  |  |  | 194 |  | 126 |  | 98 |  |  | 125 |  |  |
| Married women maki from husbands ${ }^{1}$ | separat | turns |  |  |  |  |  |  |  |  |  | 128 |  |  | 160 |
| Grand total |  |  | 425,114 | 3, 472, 890 | 437, 036 | 1,516,938 | 1,640,758 | 1,496,878 | 838,707 | 610,095 | 374,958 | 85, 250 | 322,241 | 185,805 | 72,187 |
| States and Territories. | \$5,000 to \$6,000. |  |  | \$6,000 to \$7,000. |  |  | \$7,000 to \$8,000. |  |  | \$8,000 to \$9,000. |  |  | \$9,000 to \$10,000. |  |  |
|  | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 |
| Alabama. | 942 | 659 | 268 | 595 | 398 | 185 | 411 | 270 | 125 | 276 | 203 | 107 | 205 | 169 | 75 |
| Alaska. | 16 | 60 | 35 | 16 | 36 | 28 | ${ }^{7}$ | 17 | 14 | 5 | 23 | 10 | 1 | 7 | 9 |
| Arizona. | 311 | 315 | 135 | 254 | 242 | 77 | 141 | 155 | 59 | 86 | 98 | 50 | 62 | 75 | 39 |
| Arkansas.............. | 992 | 873 | 288 | 615 | 535 | 224 | 404 | 361 | 149 | 302 | 259 | 115 | 196 | 197 | 83 |
| California.............. | 5,630 | 5,391 | 2,438 | 3,689 | 3,392 | 1,803 | 2,374 | 2,351 | 1,250 | 1,670 | 1,641 | 954 | 1,312 | 1,235 | 778 |
| Colorado................. | 1,131 | 1,258 | ${ }^{2} 499$ | 668 | ${ }^{710}$ | -349 | 408 | 528 | 241 | 303 | 364 | 190 | 210 | , 234 | 151 |
| Commecticut........... | 1,765 | 1,721 | 1,116 | 1,297 | 1,067 | 812 | 853 | 709 | 613 | 626 | 613 | 413 | 425 | 461 | 373 |
| Delaware. | 343 | 286 | 135 | 198 | 170 | 109 | 136 | 100 | 77 | 89 | 85 | 67 | 68 | 72 | 55 |
| District of Columbia. . | 926 | 803 | 859 | 633 | 484 | 485 | 459 | 329 | 325 | 273 | 247 | 237 | 233 | 202 | 141 |
| Florida. | 615 | 587 | 217 | 437 | 375 | 181 | 239 | 230 | 106 | 180 | 175 | 79 | 152 | 114 | 57 |
| Georgia. | 1,454 | 1,595 | 443 | 1,021 | 879 | 349 | 660 | 617 | 230 | 377 | 404 | 193 | 340 | 311 | 125 |
| Hawaii................ | 152 | 173 | 125 | 91 | 90 | 71 | 65 | 88 | 66 | 47 | 63 | 53 | 27 | 36 | 33 |
| Idaho. . . . . . . . . . . . . . | 618 | 421 | 94 | 377 | 249 | 69 | 152 | 164 | 67 | 90 | 113 | 46 | 68 | 64 | 23 |


| Illinois. | 11,913 | 8,338 | 4,605 | 6,913 | 5,143 | 3,229 | 4,612 | 3,570 | 2,300 | 3,332 | 2,035 | 1,722 | 2,381 | 1,764 | 1,313 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Indiana | 2,735 | 2,078 | 917 | 1,549 | 1,205 | 570 | 905 | 871 | 410 | 661 | ${ }^{596}$ | 341 | 451 | 377 | 288 |
| Iowa | 7,195 | 3,905 | 1,094 | 4,706 | 2,144 | 727 | 2,293 | 1,241 | 504 | 1,213 | 841 | 350 | 783 | 561 | 273 |
| Kansas. | 2,700 | 2,073 | 563 | 1,484 | 1,108 | 379 | 854 | 730 | 304 | 525 | 450 | 196 | 399 | 354 | 145 |
| Kentucky | 1,605 | 1,244 | 485 | 1,088 | 1,761 | 336 | 725 | 489 | 236 | 449 | 374 | 180 | 359 | 262 | 142 |
| Louisiana | 1,310 | 1,302 | 553 | 854 | 745 | 388 | 584 | 517 | 261 | 370 | 394 | 212 | 341 | 332 | 161 |
| Maine. | 654 | 552 | 370 | 421 | 366 | 243 | 293 | 271 | 193 | 202 | 204 | 112 | 155 | 155 | 102 |
| Maryland. | 2,072 | 2,512 | 1,188 | 1,119 | 1,484 | 852 | 870 | 909 | 632 | 625 | 758 | 486 | 499 | 592 | 336 |
| Massachus | 5,322 | 4,467 | 3,560 | 3,531 | 2,767 | 2,509 | 2,766 | 2,028 | 1,892 | 1,915 | 1,602 | 1,415 | 1,493 | 1,343 | 1,159 |
| Michigan. | 2,710 | 2,609 | 1,365 | 1,894 | 1,602 | 976 | 1,200 | 1,148 | 718 | 803 | 806 | 541 | 671 | 642 | 424 |
| Minnesota | 2,147 | 2,040 | 900 | 1,317 | 1,085 | 652 | 915 | 810 | 448 | 571 | 532 | 343 | 455 | 371 | 272 |
| Mississippi | 825 | 689 | 176 | ${ }^{556}$ | 433 | 120 | 305 | 300 | 70 | 193 | 208 | 75 | 159 | 162 | 59 |
| Missouri. | 3,761 | 3,189 | 1,522 | 2,332 | 1,854 | 999 | 1,508 | 1,268 | 718 | 1,091 | 941 | 575 | 749 | 720 | 428 |
| Montana | 594 | 779 | 239 | 353 | 458 | 179 | 251 | 278 | 131 | 126 | 187 | 120 | 105 | 149 | 82 |
| Nebraska | 4,114 | 3,048 | 637 | 2,232 | 1,643 | 441 | 1,213 | 974 | 240 | 695 | 662 | 203 | 482 | 409 | 154 |
| Nevada.. | 238 | 124 | 40 | 108 | 77 | 34 | 38 | 44 | 22 | 20 | 27 | 16 | 22 | 27 | 14 |
| New Hampsh | 414 | 335 | 214 | 231 | 265 | 169 | 167 | 169 | 115 | 123 | 119 | 66 | 78 | 87 | 68 |
| New Jersey. | 4, 430 | 4,077 | 2.508 | 2.878 | 2,419 | 1,664 | 2,089 | 1,6.5 | 1,221 | 1,491 | 1,275 | 909 | 1,109 | 966 | 658 |
| New Mexico | 196 | 233 | 91 | 114 | 129 | 73 | 72 | 110 | 58 | 48 | 56 | 32 | 29 | 56 | 26 |
| New York. | 18,233 | 17,057 | 10,313 | 11,889 | 10,902 | 7,498 | 8,430 | 7,770 | 5,483 | 5,940 | 5,739 | 4,199 | 5,009 | 4,731 | 3,392 |
| North Carolina | 769 | 808 | 317 | 521 | 523 | 203 | 425 | 345 | 143 | 293 | 253 | 102 | 220 | 198 | 94 |
| North Dakota | 1,318 | 79 | 185 | 677 | 369 | 97 | 358 | 213 | 81 | 211 | 130 | 56 | 170 | 100 | 12 |
| Ohio. | 6,590 | 5,273 | 2,645 | 4,053 | 3,193 | 1,828 | 2,635 | 2,310 | 1,311 | 1,890 | 1,570 | 995 | 1,485 | 1,286 | 798 |
| Oklahom | 1,721 | 1,604 | 294 | 1,010 | 1,006 | 1,235 | 613 | 667 | -189 | ${ }^{424}$ | -434 | 140 | , 304 | , 321 | 104 |
| Oregon. | 898 | 746 | 349 | 566 | 483 | 234 | 372 | 327 | 174 | 276 | 236 | 126 | 206 | 212 | 81 |
| Pennsylvania | 10,487 | 9,010 | 4,803 | 6,189 | 5,370 | 3,346 | 4,055 | 4,066 | 2,552 | 2,955 | 3,056 | 1,956 | 2,346 | 2,285 | 1,550 |
| Rhode Island | 647 | 664 | 419 | 479 | 414 | 297 | 327 | 295 | 228 | 244 | 214 | 168 | 203 | 190 | 135 |
| South Carolina | 844 | 766 | 167 | 583 | 455 | 128 | 388 | 296 | 60 | 251 | 204 | 60 | 203 | 162 | 41 |
| South Dakot | 2,276 | 1,291 | 157 | 1,474 | 710 | 92 | 648 | 341 | 54 | 325 | 229 | 50 | 223 | 149 | 43 |
| Tennessee. | 1,358 | 1,009 | 528 | 795 | 625 | 353 | 562 | 463 | 264 | 337 | 316 | 180 | 275 | 228 | 139 |
| Texas. | 3,612 | 3,312 | 1,378 | 2,224 | 2,064 | 892 | 1,387 | 1,478 | 732 | 1,011 | 1,020 | 507 | 788 | 748 | 360 |
| Utah | ${ }^{437}$ | 365 | 141 | 263 | 217 | 115 | 159 | 141 | 71 | 98 | 105 | 56 | 79 | 78 | 48 |
| Vermon | 237 | 234 | 138 | 156 | 158 | 93 | 95 | 91 | 76 | 81 | 77 | 50 | 59 | 55 | 48 |
| Virginia. | 1,425 | 1,204 | 521 | 844 | 647 | 381 | 600 | 485 | 259 | 439 | 329 | 180 | 334 | 268 | 167 |
| Washingto | 1,829 | 1,453 | 643 | 1,326 | 865 | 439 | 658 | 578 | 273 | 457 | 394 | 237 | 357 | 303 | 182 |
| West Virginia | 1,108 | 851 | 307 | 735 | 493 | 218 | 507 | 361 | 174 | 253 | 261 | 114 | 218 | 212 | 95 |
| Wisconsin... | 2,174 | 1,638 | 972 | 1,213 | 1,048 | 672 | 772 | 705 | 481 | 552 | 493 | 347 | 401 | 433 | 263 |
| Wyoming. | 265 | 248 | 73 | 182 | 153 | 67 | 111 | 110 | 44 | 78 | 84 | 28 | 59 | 71 | 23 |
| Nonresident aliens and citizens residing abroad. | 496 |  |  | 402 |  |  | 310 |  |  | 225 |  |  | 194 |  |  |
| Married women making separate returns from husbands ${ }^{1}$. |  |  | 159 |  |  | 135 |  |  | 136 |  |  | 127 |  |  | 134 |
| Grand total.. | 126,554 | 105,988 | 52,188 | 79,152 | 64,010 | 36,605 | 51,381 | 44,363 | 26,580 | 35,117 | 31,760 | 20,086 | 27,152 | 24.536 | 15,785 | married women filed separately are included in their individual income classes independent of husbands incomes.


| Statesand Territories. | \$10,000 to \$15,000. |  |  | \$15,000 to \$20,000. |  |  | \$20,000 to \$25,000. |  |  | \$25,000 to \$30,000. |  |  | \$30,000 to \$40,000. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 |
| Alabama.. | 495 | 415 | 235 | 187 | 157 | 106 | 99 | 80 | 51 | 47 | 41 | 41 | 64 | 57 | 19 |
| Alaska... | 10 | 26 | 24 | 7 | 3 | 3 | 2 | 2 | 2 |  | 3 | 2 | 2 | 3 | 5 |
| Arizona. | 169 | 200 | 110 | 53 | 83 | 59 | 28 | 40 | 27 | 22 | 29 | 20 | 23 | 25 | 32 |
| Arkansas. | 468 | 472 | 214 | 159 | 165 | 89 | 84 | 87 | 50 | 52 | 70 | 22 | 50 | 50 | 23 |
| California. | 3,354 | 3,298 | 2,067 | 1,378 | 1,445 | 963 | 762 | 803 | 531 | 482 | 438 | 336 | 509 | 534 | 385 |
| Colorado.. | 488 | 615 | 541 | 200 | 277 | $26 \overline{6}$ | 104 | 140 | 137 | 55 | 84 | 65 | 50 | 100 | 103 |
| Connecticut | 1,342 | 1,287 | 1,114 | 622 | 619 | 582 | 320 | 325 | 299 | 214 | 224 | 210 | 292 | 257 | 278 |
| Delaware. | 229 | 200 | 139 | 91 | 86 | 80 | 48 | 57 | 53 | 39 | 34 | 34 | 46 | 46 | 36 |
| District of Columbia. | 636 | 469 | 591 | 280 | 250 | 277 | 132 | 118 | 160 | 88 | 89 | 85 | 85 | 88 | 105 |
| Florida............... | 361 | 329 | 194 | 135 | 111 | 66 | 70 | 63 | 50 | 42 | 35 | 25 | 38 | 34 | 19 |
| Georgia. | 758 | 796 | 345 | 347 | 324 | 163 | 183 | 162 | 95 | 101 | 94 | 40 | 104 | 100 | 60 |
| Hawaii. | 115 | 113 | 106 | 45 | 62 | 66 | 28 | 40 | 34 | 10 | 36 | 35 | 21 | 35 | 41 |
| Idaho. | 155 | 212 | 76 | 40 | 56 | 38 | 13 | 38 | 19 | 8 | 12 | 6 | 8 | 29 | 11 |
| Illinois. | 5,671 | 4,963 | 3,679 | 2,429 | 2,340 | 1,816 | 1,288 | 1,209 | 1,018 | 794 | 785 | 605 | 910 | 989 | 760 |
| Indiana | 1,113 | 1,016 | 688 | 429 | 439 | - 333 | 213 | 227 | 160 | 132 | 144 | 108 | 140 | 168 | 108 |
| Iowa. | 1,777 | 1,172 | 670 | 446 | 411 | 269 | 188 | 197 | 125 | 162 | 129 | 77 | 131 | 106 | 101 |
| Kansas. | 806 | 821 | 408 | 270 | 351 | 160 | 139 | 189 | 94 | 66 | 92 | 44 | 82 | 111 | 58 |
| Kentucky | 891 | 679 | 410 | 344 | 265 | 197 | 162 | 175 | 117 | 90 | 92 | 45 | 112 | 116 | 61 |
| Louisiana | 953 | 787 | 475 | 403 | 417 | 246 | 193 | 191 | 134 | 112 | 130 | 77 | 158 | 151 | 99 |
| Mane. | 369 | 406 | 296 | 153 | 163 | 125 | 80 | 96 | 93 | 57 | 57 | 46 | 61 | 66 | 53 |
| Maryland...... | 1,383 | 1,530 | 1,023 | -649 | 655 | 511 | ${ }^{330}$ | 396 | 348 | 196 | 231 | 193 | 249 | 285 | 217 |
| Massachusetts. | 4,125 | 3,866 | 3,439 | 2,013 | 1,850 | 1,680 | 1,095 | 1,103 | 1,001 | 744 | 683 | 666 | 886 | 906 | 815 |
| Michigan. | 1,670 | 1,762 | 1,297 | 660 | 794 | 660 | 370 | 446 | 377 | 226 | 268 | 206 | 296 | 353 | 332 |
| Minnesota. | 1,012 | 1,059 | 743 | 397 | 451 | 372 | 253 | 283 | 214 | 157 | 169 | 116 | 155 | 202 | 153 |
| Mississippi. | , 373 | ${ }_{1} 388$ | 176 | 155 | 210 | 104 | 97 | 119 | 55 | 50 | 65 | 31 | 46 | 57 | 27 |
| Missouri... | 2,093 | 1,951 | 1,295 | 905 | 925 | 625 | 501 | 454 | 354 | 309 | 294 | 224 | 298 | 340 | 283 |
| Montana. | 271 | - 339 | 204 | 101 | 127 | 97 | 44 | 59 | 64 | 27 | 44 | 36 | 25 | 43 | 37 |
| Nebraska. | 930 | 855 | 384 | 281 | 269 | 154 | 113 | 164 | 93 | 73 | 95 | 43 | 73 | 88 | 70 |
| Nevada..... | 37 |  | 23 | 11 | 18 | 13 | 5 | 14 | 7 |  |  | 4 |  | 9 | 5 |
| New Hampshire....... | 253 | 257 | 167 | 113 | 108 | 93 | 48 | 66 | 42 | 41 | 29 | 28 | 44 | 43 | 42 |
| New Jersey. ........... | 2,900 | 2,645 | 1,985 | 1,267 | 1,172 | 988 | 722 | 659 | 512 | 406 | 438 | 311 | 433 | 496 | 376 |
| New Mexico | 70 | 135 | 55 | 30 | 52 | 37 | 18 | 26 | 18 | 8 | 13 | 6 | 11 | 21 | 14 |
| New York. | 13,518 | 13,285 | 9,810 | 6,694 | 6,686 | 5, 418 | 3,821 | 4,037 | 3,254 | 2,506 | 2,691 | 2,178 | 3,113 | 3,239 | 2, 800 |
| North Carolina | 510 | 439 | 227 | 217 | 168 | 113 | 111 | 101 | 35 | 55 | 56 | 41 | 64 | 88 | 38 |
| North Dakota. | 276 | 203 | 107 | 70 | 71 | 53 | 37 | 28 | 20 | 10 | 15 | 10 | 15 | 16 | 14 |
| Ohio. | 3,879 | 3,675 | 2,366 | 1,703 | 1,717 | 1,179 | 890 | 969 | 698 | 575 | 601 | 463 | 676 | 735 | 490 |
| Oklahoma. | 727 | 761 | 285 | 257 | 324 | 155 | 142 | 174 | 71 | 81 | 114 | 50 | 95 | 120 | 56 |
| Oregon. | 505 | 430 | 245 | 185 | 173 | 106 | 97 | 124 | 49 | 51 | 49 1 | 35 | ${ }^{43}$ | 57 | 32 |
| Pennsylvania. | 6,564 | 6,468 | 4,551 | 2,968 | 3,049 | 2,337 | 1,628 | 1,735 | 1,384 | 1,033 | 1,091 | 827 | 1,270 | 1,427 | 1,104 |
| Rhode Island......... | 622 | 570 | 454 | 274 | 274 | 230 | 185 | 131 | 139 | 104 | 96 | 86 | 111 | 129 | 132 |


| South Carolina....... | 367 | 341 | 126 | 139 | 131 | 66 | 74 | 73 | 19 | 40 | 46 | 11 | 34 | 41 | 9 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| South Dakota........ | 344 | 239 | 83 | 99 | 74 | 32 | 20 | 28 | 13 | 21 | 18 | 11 | 16 | 17 | 14 |
| Tennessee. | 707 | 670 | 434 | 330 | 287 | 175 | 166 | 156 | 121 | 94 | 87 | 59 | 115 | 95 | 76 |
| Texas. | 2,136 | 1,912 | 1,095 | 856 | 765 | 462 | 416 | 367 | 254 | 267 | 240 | 143 | 274 | 261 | 159 |
| Utah. | 212 | 222 | 162 | 64 | 103 | 71 | 35 | 42 | 42 | 11 | 27 | 24 | 21 | 23 | 29 |
| Vermont.............. | 150 | 165 | 113 | 69 | 64 | 42 | 42 | 29 | 21 | 18 | 28 | 24 | 26 | 30 | 21 |
| Virginia. . . . . . . . . . . | 871 | 752 | 430 | 321 | 308 | 191 | 211 | 170 | 102 | 80 | 95 | 60 | 98 | 116 | 78 |
| Washington........... | 891 | 808 | 486 | 361 | 306 | 203 | 163 | 169 | 109 | 96 | 92 | 70 | 82 | 97 | 75 |
| West Virginia......... | 546 | 549 | 264 | 222 | 238 | 158 | 125 | 147 | 88 | 60 | 78 | 43 | 64 | 111 | 52 |
| Wisconsin............ | 1,126 | 1,002 | 819 | 465 | 435 | 354 | 261 | 255 | 189 | 157 | 173 | 123 | 199 | 189 | 145 |
| Wyoming............. | 1,209 | 194 | 79 | 44 | 69 | 36 | 31 | 41 | 18 | 21 | 29 | 10 | 30 | 34 | 16 |
| Nonresident aliens and citizens residing abroad.. | 555 |  |  | 289 |  |  | 163 |  |  | 116 |  |  | 139 |  |  |
| Married women making separate returns from husbands.1... | 55 |  | 536 | 28 |  | 479 | 163 |  | 559 | 110 |  | 543 | 139 |  | 825 |
| Grand total. . . | 69, 992 | 65, 800 | 45,845 | 30,227 | 29,897 | 23,097 | 16,350 | 16,804 | 13,512 | 10,206 | 10,573 | 8,598 | 11,887 | 12,733 | 10,893 |
|  | $\$ 40$ | to to $\$ 50$ |  |  | 000 to $\$ 60$ |  |  | to \$70, |  |  | 00 to $\$ 80$ |  |  | 000 to \$90, | 000. |
|  | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1017 | 1916 |
| Alabama. | 35 | 35 | 11 | 15 | 16 | 3 | 8 | 9 | 4 | 5 | 3 | 5 | 4 | 1 | 4 |
| Arizona. | 10 | 19 | 13 | 4 | 6 | 9 | 3 | 4 | 4 | 1 | 5 | 3 | 2 | 2 | 1 |
| Arkansas.............. | 17 | 18 | 7 | 10 | 6 | 4 |  | 6 | 2 | 1 | 6 | 2 | 4 | 5 | 1 |
| California. | 241 | 311 | 212 | 140 | 179 | 132 | 104 | 119 | 84 | 72 | 86 | 51 | 44 | 50 | 49 |
| Colorado............... | 39 | 50 | 49 | 13 | 35 | 34 | 14 | 18 | 19 | 9 | 10 | 22 | 6 | 14 | 9 |
| Connecticut........... | 136 | 154 | 140 | 87 | 107 | 94 | 56 | 74 | 65 | 34 | 39 | 43 | 24 | 23 | 23 |
| Delaware............. | 28 | 23 | 28 | 13 | 20 | 20 | 14 | 8 | 16 | 10 | 12 | 8 | 5 | 3 | 4 |
| District of Columbia. . | 63 | 52 | 59 | 33 | 24 | 31 | 25 | 18 | 23 | 16 | 14 | 17 | 7 | 7 | 15 |
| Florida.. | 14 | 15 | 12 | 11 | 12 | 4 | 9 | ${ }^{9}$ | 5 | 1 | 2 | 3 | 3 | 2 | 4 |
| Georgia. | 60 | 53 | 26 | 25 | 29 | 19 | 14 | 10 | 9 | 13 | 10 | 10 | 11 | 9 | 6 |
| Hawaii. | 18 | 20 | 22 | 14 | 13 | 18 | 9 | 6 | 12 | 6 | 5 | 7 | 6 | 10 | 7 |
| Idaho.................. | 5 | 4 | 6 | 4 | 6 | 1 | 2 | 2 | 3 |  | 2 |  |  | 1 | 2 |
| Illinois................... | 486 | 518 | 470 | 340 | 339 | 238 | 169 | 2 C 9 | 201 | 133 | 136 | 123 | 95 | 104 | 124 |
| Indiana. | 73 | 98 | 48 | 28 | 55 | 35 | 27 | 28 | 36 | 19 | 33 | 16 | 12 | 15 | 11 |
| Iowa.................. | 49 | 60 | 34 | 14 | 36 | 26 | 14 | 18 | 12 | 13 | 20 | 7 | 10 | 10 | 11 |
| Kansas. | 31 | 59 | 28 | 13 | 43 | 12 | 9 | 25 | 9 | 8 | 21 | 7 | 3 | 12 | 8 |
| Kentucky | 71 | 53 | 41 | 42 | 35 | 23 | 20 | 17 | 14 | 18 | 15 | 16 | 11 | 9 | 4 |
| Louisiana. | 67 | 88 | 55 | 30 | 53 | 31 | 27 | 31 | 33 | 12 | 22 | 14 | 12 | 9 | 9 |
| Maine................. | 32 | 44 | 29 | 18 | 24 | 21 | 13 | 12 | 12 | 4 | 20 | 12 | 7 | 7 | 5 |
| Maryland............. | 133 | 165 | 123 | 61 | 87 | 91 | 32 | 60 | 55 | 28 | 56 | 35 | 16 | 32 | 32 |
| Massachusetts......... | 506 | 516 | 474 | 276 | 378 | 326 | 188 | 236 | 232 | 132 | 181 | 169 | 110 | 124 | 131 |

In 1916 the net income shown by such returns are combined with husbands returns, and in each case treated as one return in its proper income class. In 1917 thereturns of married women filed separately are included in their individual income classes independent of husbands incomes.

TABLE 9.-PERSONAL RETURNS-NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916-Continued.

| States and Territories. | \$40,000 to \$50,000. |  |  | \$50,000 to \$60,000. |  |  | \$60,000 to \$70,000. |  |  | \$70,000 to \$80,000. |  |  | \$80,000 to \$90,000. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 19185 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 |
| Michigan.............. | 150 | 175 | 164 | 72 | 108 | 94 | 60 | 81 | 62 | 26 | 56 | 48 | 23 | 49 | 33 |
| Minnesota. ............. | 96 | 130 | 98 | 51 | 81 | 71 | 37 | 53 | 46 | 15 | 40 | 28 | 14 | 37 | 27 |
| Mississippi. ........... | 178 | $\xrightarrow{25}$ | 14 | 10 | +23 | 8 | $\stackrel{3}{5}$ | 10 | 4 | 5 | $\stackrel{4}{59}$ | 1 | 26 | 4 | 9 |
| Montana. | 8 | 12 | 9 | 5 | 10 | 8 | 3 | 4 | 5 |  | 4 | 2 |  | 1 | 1 |
| Nebraska. | 36 | 49 | 25 | 19 | 22 | 13 | 3 | 6 | 3 | 4 | 12 | 9 | 4 | 5 | 3 |
| Nevada............... | 1 | 3 | 5 | 1 | 1 | 1 |  | 1 |  |  |  |  |  |  |  |
| New Hampshire...... | 25 | 40 | 21 | 19 | 19 | 12 | 5 | 7 | 11 | 8 | 6 | 5 | 2 | 7 | 4 |
| New Jersey............ | 270 | 253 | 244 | 146 | 175 | 158 | 119 | 121 | 109 | 85 | 88 | 73 | 42 | 63 | 50 |
| New Mexico........... | 5 | 9 | 9 | 2 | 4 | 5 | 2 | 6 | 3 |  | 2 | 4 | 2 | 4 | 2 |
| New York.. | 1,804 | 1,923 | 1,674 | 1,064 | 1,271 | 1,091 | 750 | 901 | 792 | 483 | 658 | 563 | 368 | 472 | 472 |
| North Carolina. . . . . . | , 36 | 127 | , 17 | 18 | 1, 17 | 11 | 13 | 8 | 2 | 1.1 | 8 | 4 | 13 | 11 |  |
| North Dakota......... | 5 | 12 | 4 | 1 | 2 | 1 | 1 | 3 | 4 |  | 1 |  |  | 1 | 1 |
| Ohio.................. | 340 | 396 | 314 | 211 | 273 | 183 | 135 | 157 | 112 | 81 | 128 | 85 | 63 | 87 | 75 |
| Oklahoma............. | 46 | 58 | 40 | 14 | 35 | 34 | 10 | 17 | 21 | 8 | 18 | 22 | 5 | 11 | 12 |
| Oregon................ | 25 | 28 | 26 | 16 | 9 | 10 | 8 | 13 | 5 | $\stackrel{5}{5}$ | 13 | 4 | 8 | 5 | 4 |
| Pennsylvania......... | 692 | 782 | 573 | 443 | 508 | 421 | 264 | 351 | 296 | 218 | 265 | 211 | 140 | 189 | 160 |
| Rhode Island.......... | 83 | 70 | 46 | 37 | 50 | 31 | 21 | 33 | 24 | 29 | 18 | 21 | 17 | 15 | 17 |
| South Carolina........ | 9 | 21 | 9 | 6 | 8 | 6 | 5 | 3 |  | 5 | 4 |  |  | 3 | .... |
| South Dakota......... | 5 | 2 | 8 | 4 | 4 | 1 | 3 | 2 |  |  | 2 |  | 2 | 1 |  |
| Tennessee. | 50 | 76 | 47 | 32 | 32 | 18 | 22 | 10 | 9 | 4 | 7 | 7 | 10 | 9 | 7 |
| Texas................. | 137 | 142 | 78 | 72 | 65 | 51 | 39 | 46 | 32 | 29 | 34 | 26 | 24 | 26 | 22 |
| Utah.................. | 8 | 18 | 12 | 3 | 10 | 11 | 4 | 7 | 5 | 3 | 4 | 6 | 2 | 2 | 4 |
| Vermont. . . . . . . . . . . | 10 | 10 | 7 | 10 | 9 | 4 | 7 | 4 | 10 | 3 | 9 | 6 | 3 | 2 | 6 |
| Virginia............... | 57 | 64 | 34 | 35 | 35 | 30 | 21 | 16 | 11 | 10 | 13 | 13 | 2 | 9 | 7 |
| Washington.......... | 43 | 46 | 21 | 20 | 33 | 21 | 19 | 15 | 10 | 12 | 18 | 13 | 6 | 8 | 6 |
| West Virginia......... | 39 | 68 | 29 | 12 | 25 | 21 | 16 | 25 | 16 | 10 | 22 | 3 | 5 | 12 | 3 |
| Wisconsin............. | 82 | 95 | 63 | 58 | 71 | 38 | 33 | 47 | 39 | 24 | 30 | 24 | 19 | 23 | 17 |
| Wyoming. . . . . . . . . . . | 6 | 15 | 7 | 7 | 10 | 6 |  | 5 | 3 | 1 | 1 |  | 1 |  |  |
| Nonresident aliens andeitizensresiding abroad. | 62 |  |  | 43 |  |  | 24 |  |  | 28 |  |  | 17 |  |  |
| Married women makingseparatereturns from husbands ${ }^{1}$. |  |  | 612 |  |  | 427 |  |  | 353 |  |  | 279 |  |  | 251 |
| Grand total.. | 6,449 | 7,087 | 6,223 | 3,720 | 4,541 | 4,048 | 2,441 | 2,954 | 2,901 | 1,691 | 2,222 | 2,066 | 1,210 | 1,539 | 1,673 |


| States and Territories. | \$90,000 to \$100,000. |  |  | \$100,000 to \$150,000. |  |  | \$150,000 to \$200,000. |  |  | \$200,000 to \$250,000. |  |  | \$250,000 to $\$ 300,000$. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 | 1918 | 1917 | 1916 |
| Alabama............ | 1 | 5 | 2 | 3 | 1 | 2 |  |  | 2 | . | 3 |  |  | 1 |  |
| Alaska.......... |  |  |  |  |  |  |  | 1 |  |  |  |  |  |  |  |
| Arizona... | 2 |  | 1 | ${ }_{6}^{2}$ | 4 | 3 |  | 4 | 2 | 1 | 1 | 1 |  | 1 | 2 |
| California.. | $3 \cdot$ | 34 | 36 | 64 | 91 | 88 | 20 | 37 | 30 | 9 | 21 | 15 | 7 | 9 | 17 |
| Colorado.. | 5 | 7 | 7 | 9 | 26 | 22 | 3 | 10 | 7 | 1 | 3 | 2 |  | 4 | 3 |
| Connectirut.......... | 18 | 20 | 16 | 44 | 66 | 62 | 25 | 26 | 30 | 12 | 12 | 15 | 3 | 8 | 6 |
| Delaware............. | 2 | 5 | 6 | 16 | 26 | 15 | 2 | 10 | 11 | 2 | 4 | 9 | 1 | 6 | 3 |
| District of Columbia.. | 19 | . 11 | 6 | 19 | 27 | 37 | 6 | 13 | 17 | 6 | 3 | 5 | 3 | 1 | 2 |
| Florida............... | $\frac{1}{5}$ | $\cdots \quad \frac{1}{6}$ | 2 | $\stackrel{2}{6}$ | 6 9 | $\stackrel{2}{3}$ |  | 2 |  |  | 1 | 1 | 1 |  |  |
| Hawaii.................. | 5 | 4 | 3 | 5 | 14 | 24 | 4 3 | $\stackrel{1}{3}$ | 12 | $\stackrel{2}{2}$ | 3 | 2 | 1 |  | 2 |
| Idaho.. | 1 |  | 1 | 1 | 5 | 2 |  | 2 | 1 |  |  | 1 |  |  |  |
| Illinois. | 57 | 102 | 65 | 153 | 245 | 231 | 31 | 75 | 87 | 36 | 99 | 52 | 15 | 19 | 25 |
| Indiana. | 5 | 11 | 8 | 16 | 30 | 25 | 3 | 12 | 16 | 2 | 1 | 14 | 2 | 1 | 1 |
| Towa... | 9 | 9 | 4 | 6 | 12 | 10 |  | 1 | 2 | 1 |  | 1 |  |  | 1 |
| Kansas................ | 3 | 8 | 6 | 4 | 18 | 11 | 3 | 6 | 4 | 1 | 2 | 2 |  | 4 | 5 |
| Kentucky.............. | 6 | 11 | 5 | 13 | 18 | 14 | 3 | 9 | 1 | 3 | 3 |  | 1 |  | 2 |
| Lonisiana............. | 8 | 10 | 9 | 35 | 26 | 22 | 1 | 8 | 10 | 3 | 2 | 5 |  | 2 | 2 |
| Maine... | 3 | 3 | 3 | 9 | 16 | 15 | 2 | 4 | 2 | 1 | 2 | 1 |  |  | 3 |
| Maryland............. | 13 | 15 | 22 | 50 | 58 | 36 | 6 | 25 | 26 | 3 | 13 | 9 | 5 | 4 | 2 |
| Massachusetts......... | 102 | 99 | 92 | 201 | 286 | 261 | 95 | 105 | 117 | 34 | 68 | 75 | 28 | 28 | 36 |
| Michıgan... | 20 | 26 | 29 | 53 | 75 | 88 | 26 | 31 | 46 | 5 | 18 | 17 | 3 | $\stackrel{8}{8}$ | 11 |
| Minnesota............. | 10 | 27 | 22 | 41 | 63 | 40 | 10 | 27 | 17 | 6 | 9 | 9 | 4 | 5 | 5 |
| Mississippi............ | 1 | 3 | 6 | 4 | 11 | 3 | 3 | 3 | 1 |  | 1 |  |  |  |  |
| Missouri................ | 11 | 27 | 19 | 48 | 74 | 54 | 12 | 26 | 26 | 3 | 13 | ${ }_{6}^{6}$ | 1 | 7 | 9 |
| Mebraska. | 6 | 4 | 1 4 | ${ }_{4}^{2}$ | + ${ }^{2}$ | 3 <br> 8 | 2 1 | $\stackrel{2}{5}$ | 2 <br> 1 | 1 1 | $\stackrel{2}{3}$ | 2 |  | 1 | $\ldots . .$. |
| Nevada.. |  |  |  |  |  |  |  |  |  |  |  |  |  | 2 | ... |
| New Hamprishire. | 6 | 3 | 4 | 6 | 7 | $\stackrel{8}{8}$ | 1 | 4 | 3 | 2 | I |  |  | 1 | i |
| New Jersey.... | 34 | 50 | 50 | 112 | 131 | 119 | 34 | 45 | 57 | 11 | 32 | 28 | 7 | 16 | 18 |
| New Mexico... |  | 1 | 1 | 1 | 3 |  |  | 2 |  | 1 | 1 | 1 |  |  |  |
| New York. ${ }^{\text {N }}$. | $2 \times 1$ | 374 | 372 | 806 | 1,084 | 1,006 | 317 | 476 | 467 | 140 | 263 | 304 | 96 | 131 | 165 |
| North Carolina. | 9 | 2 | 2 | 14 | 12 | 7 | 3 | 2 | 3 | 1 | 5 | 1 |  | 2 | ... |
| North Dakota........ Ohio. | 55 | 58 |  | 104 | 1 172 | 152 |  | 67 | 64 | 22 | 28 | 45 | 5 | 24 | 27 |
| Oklahoma.............. | $\stackrel{3}{3}$ | 7 | 8 | 7 | 25 | 20 | 7 | 9 | 8 | 2 | 5 | 3 |  | 2 | 2 |
| Oregon................. | 4 | 3 | 3 | 9 | 6 | 6 | 2 | 2 | 2 | 2 | 4 |  | 3 | 1 | 1 |
| Pennsylvania. . . . . . | 125 | 158 | 118 | 332 | 456 | 343 | 121 | 166 | 155 | 57 | 84 | 64 | 47 | 42 | 54 |
| Rhode Island......... | 12 | 8 | 8 | 27 | 34 | 32 | 22 | 14 | 9 | 6 | 7 | 11 |  | 6 | 10 |
| South Carolina. ...... | 3 |  |  | 2 | 1 | 2 |  | 1 | 1 |  |  |  |  |  |  |

${ }^{1}$ In 1916 the net income shown by such returns are combined with husbands returns, and in each case treated as one return in its proper income class. In 1917 the returns of married women filea separately are ine uded in their individual income classes independent of husbands incomes.



## BASIC TABLES.

## Corporation Returns.

[Income returns for the calendar year ended Dec. 31, 1918.]

| States and Territories. | Corporations reporting netincome. |  |  |  |  |  |  |  |  |  | Corporations reporting no net income. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total number of cor-porations. | $\begin{gathered} \text { Num- } \\ \text { ber } \\ \text { report- } \\ \text { ing } \\ \text { net } \\ \text { in- } \\ \text { come. } \end{gathered}$ | Per cent of total num- ber of cor- pora- tions in each State. | Gross income. | Deductions. | $\begin{gathered} \text { Net } \\ \text { income. } \end{gathered}$ | $\begin{aligned} & \text { Income } \\ & \text { tax. } \end{aligned}$ | War profits and excess profits tax. | Totaltax. | Per cent of total tax. | $\left\lvert\, \begin{gathered} \text { Num- } \\ \text { ber } \\ \text { report- } \\ \text { ing } \\ \text { nonet } \\ \text { in- } \\ \text { come. } \end{gathered}\right.$ | Per cent of total num- ber of cor- pora- tions in each State. | Gross income. | Deductions. | Deficit. |
| Alabama. | 3,228 | 2,337 | 72.40 | \$484, 579, 239 | \$440, 338,549 | \$44,240,690 | \$3,359, 799 | \$11, 520, 890 | \$14, 880,689 | 0.47 | 891 | 27.60 | \$34, 579,798 | \$37,693,042 | \$3, 113,244 |
| Alaska. | 127 | 2, 67 | 52. 76 | 10, 553, 672 | 9, 859, 416 | , 694, 256 | -49,117 | 153,701 | 202, 818 | . 01 | 60 | 47.24 | -955,943 | 1,098,690 | 142,747 |
| Arizona. | 1,101 | 417 | 37.87 | 102,670, 295 | 90, 957, 832 | 11,712, 463 | 936,270 | 2,976,913 | 3,913,183 | . 12 | 684 | 62.13 | 16, 174,452 | 18,579, 345 | 2, 404,893 |
| Arkansas. | 1,993 | 1,624 | 81.49 | 260, 218, 521 | 239, 938,980 | 20, 279,541 | 1,550,783 | 4,196, 592 | 5,747, 375 | . 18 | 369 | 18.51 | 23,641, 112 | 25, 441, 543 | 1,800,431 |
| California | 15,964 | 7,881 | 49.37 | 2,227, 100,624 | 2,000, 328,971 | 226,771, 653 | 18,771, 872 | 53, 086, 034 | 71, 857,906 | 2.27 | 8,083 | 50.63 | 311, 423,815 | 356,397, 842 | 44, 974.027 |
| Colorado | 7,170 | 3,273 | 45.65 | 654,000,372 | 579,790,512 | 74, 209, 860 | 5, 504, 966 | 22, 528, 858 | 28,033, 824 | . 88 | 3,897 | 54.35 | 79,061,007 | 90, 100, 277 | 11,039,270 |
| Connecticut | 4,799 | 3,249 | 67. 70 | 1,511,534,787 | 1,349,211, 401 | 162,323, 386 | 12,028,383 | 53, 443, 796 | 65, 472, 179 | 2.07 | 1,550 | 32.30 | 467,955, 823 | 478, 738, 742 | 10,782,919 |
| Delaware | 688 | ${ }^{384}$ | 55.81 | 437,050, 491 | - 390, 320,419 | 46,730, 072 | 3, 421,919 | 16,515, 846 | 19,937, 765 | . 63 | 304 | 44.19 | 6,435, 757 | 8, 374, 759 |  |
| Dist. of Columb | 719 | 552 | 76.77 | 177, 578, 447 | 162, 477, 947 | 15, 100, 500 | 1, 260,716 | 3,532, 138 | 4,792, 854 | . 15 | 167 | 23.23 | 9,794, 570 | 11,126, 854 | 1,332, 284 |
| Florida | 3,023 | 1,685 | 55. 74 | 242,617,632 | 228, 544, 1.93 | 14, 073,439 | 1,116,151 | 1, 889,324 | 3, 005,475 | . 10 | 1,338 | 44. 26 | 34,744, 745 | 40, 173, 215 | 5,428, 470 |
| Georgia | 4,384 | 3,458 | 78.88 | 875, 848, 992 | 803,706, 316 | 72,142, 676 | 5,028,966 | 23,949, 078 | 28,978,044 | . 92 | 926 | 21.12 | 105,265, 822 | 111, 618,275 | 6,352, 453 |
| Hawaii | 480 | 337 | 70.21 | 125,980,474 | 101,956,665 | 24, 023, 809 | 2,083, 028 | 5,931,355 | 8,014,383 | . 25 | 143 | 29.79 | 10,986, 517 | 11, 871, 365 | 884,848 |
| Idaho. | 1,184 | 657 | 55.49 | 91, 825,305 | 84,520,111 | 7,305, 194 | 607,507 | 1,226, 387 | 1,833, 894 | . 06 | 527 | 44.51 | 10,352, 798 | 11,956, 453 | 1,603,655 |
| Illinois | 20,406 | 12,920 | 63.31 | 8,460,298,970 | 7,700,973, 388 | 759,325,582 | 62,851,975 | 215,810, 261 | 278,662,236 | 8.82 | 7,486 | 36.69 | 408,944, 552 | 443,295, 049 | 34, 350,497 |
| India | 8,589 | 6,090 | 70.90 | 1,357,050, 335 | 1,242,903, 859 | 114, 146, 476 | 8,569,053 | 31, 922, 488 | 40, 491, 541 | 1.28 | 2,499 | 29. 10 | 119, 313, 764 | 130,520, 012 | 11,206, 248 |
| Iowa. | 8,257 | 5, 825 | 70.55 | 839, 521, 038 | 778, 528, 539 | 60, 9992,499 | 4,759,693 | 11, 340, 899 | 16, 100,592 | . 51 | 2,432 | 29.45 | 95,619,609 | 101,682,452 | 6,062, 843 |
| Kansas. | 4,474 | 3,353 | 74.94 | 722,919,437 | 641, 124, 893 | 81, 794, 544 | 7,617,014 | 12,002,469 | 19,619,483 | . 62 | 1,121 | 25.06 | 56, 745, 783 | 62, 390, 170 | 5,644,387 |
| Kentucky | 4,307 | 3,143 | 72.97 | 707, 866, 437 | 638,044, 885 | 69,821,552 | 5,740,279 | 18, 238,657 | 23, 978,936 | . 76 | 1,164 | 27.03 | 37, 744, 851 | 41, 447, 394 | 3,702,543 |
| Louisiana. | 3, 661 | 2,557 | 69.84 | 731, 556, 847 | 674,389, 226 | 57,167, 621 | 4,607, 542 | 13,693, 339 | 18,300, 881 | . 61 | 1,104 | 30.16 | 38, 143, 415 | 43, 538,399 | 5, 394,984 |
| Maine | 2, 469 | 1,496 | 60.59 | 284, 018,735 | 258,767, 107 | 25, 251, 628 | 2, 063,445 | 5,934, 284 | 7,997,729 | . 25 | ${ }^{1} 973$ | 39.41 | 31, 452,603 | 37,942, 623 | 6,490,020 |
| Maryland. | 3,498 | 2,529 | 72.29 | -929, 339,590 | 844, 577, 898 | 84,761, 692 | 6, 825, 210 | 23,291, 207 | 30,116,417 | . 95 | 969 | 27. 71 | 66, 213,097 | 71,088, 614 | 4, 875, 517 |
| Massachusett | 12,622 | 8,501 | ${ }^{67.35}$ | 5, 871, 704, 085 | 5, 256, 807, 852 | 614, 896,233 | 44, 594, 530 | 229,493,756 | 274, 088,286 | 8.68 | 4, 121 | 32.65 | 377, 740,551 | 445, 383,973 | 67,643, 422 |
| Michigan. | 9,021 | 5,951 | 65.97 | 3,055,263, 841 | 2,716,534, 820 | 338,729, 021 | 24, 842,977 | 118,332,316 | 143,175, 293 | 4.53 | 3,070 | 34.03 | 181,480, 106 | 199, 972, 642 | 18,492,536 |
| Minnesota | 8,576 | 5,787 | 67.48 | 1, 878, 316,708 | 1, 740, 215,448 | 138, 101, 260 | 12,384, 015 | 23, 161,608 | 35,545,623 | 1.13 | 2,789 | 32.52 | 102,080, 351 | 112,249, 197 | 10,168,846 |
| Mississipp | 13, 1332 | -872 | 77.03 | 133,113,464 | 121, 1269,413 | 11, 244, 051 | 18887, 277 | 2, 293,064 | 3,180,341 | . 10 | 260 | 22.97 | 18,596, 344 | 20, 290, 778 | 1,694, 434 |
| Missouri. | 13,332 3,804 | 8,294 | 62.21 62.01 | $3,087,626,983$ 312,680 | 2,828,707, 281 | $258,919,402$ $28,821,251$ | 18,986,868 | 84, 412,911 | 103,399,779 | 3.27 | 5,038 | 37.79 | 209, 591,434 | 230, 125, 289 | 20,533, 855 |
| Nebraska | 4,464 | 3,380 | 75.72 | 616,667, 889 | 582,794,905 | 33,872,984 | 2,635,839 | 5,623, 711 | 8,259,550 | . 26 | 1, 1,084 | 34.28 | -62,971,373 | 64,083, 214 | 3,684, 462 |
| Nevada. | 440 | 206 | 46.82 | 26,650,807 | 24,362,580 | 2,288,227 | 206,667 | 232,308 | 438,975 | . 02 | 234 | 53.18 | 6,311,254 | 8,188,004 | 1,876,750 |


| New Hamp |  |  |  | 2-5 | 360,375, 151 | , | 2, 08,850 | 1, | 17, | ${ }^{2} 6$ | 78 | 21. 80 | 01 | 10,733, 344 | $1,594,443$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| New Jersey | 8,807 | 5,503 | 62. 48 | 2, 270, 839,740 | 2,079, 821,015 | 191,018,725 | 16, 469, 206 | 43, 201, 254 | 59, 670,460 | 1.89 | 3,304 | 37. 52 | 287, 836,252 | 329,234, 541 | $41,398,289$ |
| New Mexico |  |  | 57.82 | 77, 236,222 |  | 6, 628,744 |  |  |  | . 04 | 407 | 42.18 |  | 12,046,965 | $2,255,275$ |
| New York | 47,535 | 27,760 | 58. 40 | 15,945,819,327 | 13,792,501,557 | 2,153,317,770 | 171,758,980 | 635,547, 519 | 807, 306,499 | 25.56 | 19,775 | 41.60 | 1,751,135,496 | 1,920,890,266 | 169,754,770 |
| North Carol | 4,212 | 3,362 | 79.82 | 879, 192, 164 | 772,163,987 | 107,028, 177 | 6,661,419 | 44,016,680 | 50,678,099 | 1.60 | 850 | 20.18 | 28,462,101 | 31,005, 502 | 2,543,401 |
| North Dako | 2,752 | 2,217 | 80.55 | 171,981,215 | 162,080,654 | 9,900, 561 | 681,512 | 804, 465 | 1,485,977 | . 05 | 535 | 19.45 | 17, 841, 974 | 18,725, 599 |  |
|  | 15,815 | 11,394 | 72.05 | 6,225,443,057 | 5,582,256,924 | 643,186, 133 | 47, 484, 999 | 219, 859,556 | 267,344,555 | 8.46 | 4,421 | 27.95 | 302,314, 756 | 331, 122, 460 | 28, 807, 704 |
| Or | 6,321 | 3,261 | 51.59 | 488,641,109 | 451,014,797 | 37,626, 312 | 2,917,199 | 7, 407,333 | 10, 324, 532 | . 33 | 3,060 | 48.41 | 154, 108, 455 | 166,082, 509 | 11,974,054 |
| Orego | 4,398 | 2,421 | 55.05 | 609,778,017 | 575, 083,694 | 34,694, 323 | 2, 501, 848 | 9,776,075 | 12,277,923 | . 39 | 1,977 | 44.95 | 53,616,292 | 61, 690,804 | 8,074,512 |
| Pennsylvani | 18,473 | 11,996 | 64.94 | 8,245,325, 757 | 7,282,063,018 | 963,262, 739 | 76,232,921 | 309,029, 821 | 385, 262, 742 | 12.19 | 6,477 | 35.06 | 462,099, 295 | 506, 080, 495 | 43, 981,200 |
| Rhode Island | 1,617 | 1,023 | 63.27 | 658,081, 073 | 579,681,618 | 78, 399, 455 | 5,271,018 | 30, 611, 745 | 35, 882, 763 | 1.14 | 594 | 36.73 | 33, 405, 476 | 43, 702, 274 | 10,296,798 |
| South Carolin | 3,554 | 2,549 | 71.72 | 511, 547, 778 | 453, 255, 202 | 58,292,576 | 3, 729,437 | 22,573,299 | 26,302,736 | . 83 | 1,005 | 28.28 | $21,312,815$ | 23,127, 538 | 1,814,723 |
| South Dal | 2,202 | 1,732 | 78.66 | 168,084,528 | 158,380, 081 | 9,704,447 | 668,341 | 1,332,920 | 2,001,261 | . 06 | 470 | 21.34 | 13, 806, 555 | 14, 656,561 | 850,006 |
| Tennes | 4,186 | 2,984 | 71.29 | 670,492,750 | 617,027,654 | 53,465,096 | 4,054, 416 | 15, 054, 430 | 19, 108, 846 | 60 | 1,202 | 28.71 | 68,430,383 | 73, 626,140 | 5,195,757 |
| Texa | 8,198 | 5,765 | 70.32 | 1,535,207,947 | 1,411,084,466 | 124,123,481 | 10,638,010 | 23, 821,579 | 34, 459,589 | 1.09 | 2,433 | 29.68 | 110,745,238 | 124,710,057 | 13,964, 819 |
| U | 2,542 | 1,170 | 46.03 | 183,606,851 | -164,436,614 | 19,170,237 | 1,511,308 | 4,636, 151 | $6,147,459$ | . 19 | 1,372 | 53.97 | 38, 641,010 | 46, 825, 891 | $8,184,881$ |
| Vermo | 736 | 518 | 70.38 | 86,636, 298 | 77,385,136 | 9,251, 162 | -655,451 | 2,909, 256 | 3,554,707 | . 11 | , 218 | 29.62 | 13, 568, 194 | 14, 750,860 | 1,182, 666 |
| Virginia | 5,009 | 3,418 | 68.24 | 945,712, 725 | 838, 042,051 | 107,670,674 | 9, 493,967 | 21,521,013 | 31, 014,980 | . 98 | 1,591 | 31.76 | 55, 560, 881 | 61, 892,440 | 6,331,559 |
| Washingto | 9,287 | 4,369 | 47.04 | 938,988, 042 | 868, 236, 834 | 70,751,208 | 5, 403, 332 | 18, 465,981 | 23, 869,313 | . 76 | 4,918 | 52.96 | $129,409,422$ | 148,632,034 | 19,222,612 |
| West Virgi | 3,519 | 2,410 | 68.49 | 896,044, 637 | 737,494,465 | 76, 642,276 | 11,244,404 | 23,711,555 | 34, 955, 959 | 1.11 | 1,109 | 31.51 | 119,134,975 |  | 3,054,148 |
| Wisconsin | 10,961 | 6,889 | 62.85 | 1,527,975,440 | 1,451, 333, 164 | 158, 550,172 | 5,742,959 | 55, 084,521 | 60, 827, 480 | 1.93 | 4,072 | 37.15 | 95, 778,449 | 98,432,597 | $9,073,708$ |
| Wyoming. | 1,303 | 581 | 44.59 | 51,271,114 | 44,409,241 | 6,861,873 | 563,838 | 1,311,180 | 1,875,019 | 06 | 722 | 55.41 | 7,163,556 | 8,831,970 | 1,668,414 |
| Sta | 7,579 | 202,061 | 63.63 | 79,706,659,148 | 71,345,147,899 | 8,361,511,249 | 653,198,483 | 2,505,565,939 | 3,158,764,422 | 100.00 | 115,518 | 36.37 | 6,757,622,164 | 7,447,394,525 | 689,772,361 |

[Income returned for the calendar year ended Dec. 31, 1918.]


| 20 21 | All other nonmetal mining . . . . . di. | $\begin{aligned} & 1,163 \\ & 1,219 \end{aligned}$ | 610 413 | $\begin{aligned} & 19,107,488 \\ & 42,119,646 \end{aligned}$ | $1,925,171$ $3,824,111$ | $\begin{aligned} & 1,515,910 \\ & 9,235,401 \end{aligned}$ | $\begin{array}{r} 3,441,081 \\ 13,0 \tilde{2}, 512 \end{array}$ | $\begin{aligned} & 553 \\ & 806 \end{aligned}$ | $\begin{array}{r} 6,645,627 \\ 10,305,464 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total. mining | 9,476 | 4,903 | 556, 107, 035 | 48,158,259 | 140,046,541 | 188,204,800 | 4,573 | 68,079,016 |
|  | II. Quarrying: |  |  |  |  |  |  |  |  |
| 22 | Stone...... | 263 | 130 | 1,933,413 | 145,112 | 531,264 | 676,376 | 133 | 846,588 |
| 23 | Clay, sand, gravel | 459 | 300 | 3, 432, ${ }^{73}$ | 285, 937 | 568, 542 | 894,479 | 159 | 811,925 |
| 24 | Precious and semiprecious | 110 | 4 | 73, 570 | 6,458 | 13,337 | 19,795 | 106 | 25,988 |
| 25 | All other quarrying, n. p. d | 252 | 132 | 2,172,632 | 198, 805 | 289,450 | 468,255 | 120 | 1,201,063 |
|  | Total, quarrying | 1,034 | 566 | 7,612,588 | 636,312 | 1,382,593 | 2,018,005 | 518 | 2,885,564 |
| 26 | Mining and quarrying combinations, n. p. d. ${ }^{\text {d }}$ | 101 | 55 | 4,057,686 | 383,161 | 757,511 | 1, 140,672 | 46 | 508,549 |
|  | Grand total, mining and quarrying | 10,661 | 5, 224 | 567,777, 209 | 49,177, 732 | 142,186,645 | 191,364,377 | 5,137 | 71,473,129 |
|  | manufacturing. |  |  |  |  |  |  |  |  |
|  | I. Food products, liquors, and tobacco: |  |  |  |  |  |  |  |  |
| 27 | Bread and bakery products and retail sale | 814 | 697 | 30,612,535 | 2.492,959 | 8, 814,038 | 11,306,997 | 117 | 487,946 |
| 28 | Milling, flour, meal, feed. | 1,727 | 1,455 | 49, 137, 127 | 3,795, 237 | 13,961,503 | 17,756,740 | 272 | 1,665,979 |
| 29 | Cereal preparations, etc. | 113 | 1,80 | 5,286,715 | 439,161 | 1, 152, 592 | 1,621,753 | 33 | 230,063 |
| 30 | Dairy products and condensed milk | 2,197 | 1,725 | 16, 896,917 | 1,487,332 | 2,556,644 | 4,043,976 | 472 | 1,310,444 |
| 31 | Butter substitutes. | ${ }^{50}$ | 39 | 1,560,753 | 108,049 | 596, 195 | 704,244 | 11 | 445, 399 |
| 32 | Chocolate, contectioncry, ice crearn, etc | 930 | 852 | 57,442,120 | 3, 593,843 | 25,611,146 | 29, 204,989 | 78 | 234,130 |
| 33 | Coffee and spices. | 188 | 71 | 2,335,699 | 177,167 | 713,467 | 890,634 | 117 | 45,250 |
| 34 | Fish canning and preserving | 250 | 188 | 10,210, 174 | 854,838 | 2,615,005 | 3,469,843 | 62 | 511,776 |
| 35 | Fruit and yegetable canning and preserving, | 952 | 789 | 20,048,896 | 1,353,755 | 7,392, 203 | 8,745,958 | 163 | 1,217,652 |
| 36 | Meat packing, etc... | 410 | 331 | 30,945, 576 | 2,590,331 | 8,915,726 | 11,506,057 | 79 | 1,293,055 |
| 37 | Poultry and eggs, packed | 123 | 22 | 466,454 | 29,366 | 189,032 | 218,398 | 101 | 581 |
| 38 | Sugar making and refining, cane and beet | 286 | 143 | 95, 5551,609 | 7,464,137 | 31, 161,695 | 38,625, 832 | 143 | 2,394,359 |
| 39 | Ice manufacturing, etc... | 1,044 | 809 | 9,697,004 | 877, 241 | 1,098,404 | 1,975,645 | 235 | 2,051, 221 |
| 40 | Soft drinks, etc. | 1,043 | 765 | 9,024,033 | 716, 821 | 2,878,607 | 3,595, 428 | 278 | 1,283,125 |
| 41 | Breweries and distilleries, | 987 | 657 | 46,547, 615 | 4,001,369 | 11,535,557 | 15,536,926 | 330 | 15,073,631 |
| 42 | Tobacco...... | , 518 | 361 | 93, 140,015 | 7, 827,595 | 26,976,553 | 34, 804,148 | 157 | 868,447 |
| 43 | All other food produ | 1,025 | 794 | 50, 993, 984 | 3,604,219 | 19,141,805 | 22,740,024 | 231 | 2,304,362 |
|  | Total food products, liquors, and tobacco | 12,657 | 9,778 | 529, 897,126 | 41, 443,420 | 165, 310, 172 | 206, 753, 592 | 2,879 | 31,417, 120 |
|  | IT. Textile and textile products: Textile fabrics- |  |  |  |  |  |  |  |  |
| 44 | Cotton goods, ete. | 1,256 | 1,194 | 294, 905, 581 | 18,624,368 |  | 157,927,100 | 92 | 1, 158, 895 |
| 45 | Woolen and worsted goods, | 456 | 427 | 111, 618,968 | 6,247,120 | 58,584,552 | 64, 831,672 | 29 | 341, 153 |
| 46 | Silk goods, etc..... | 512 | 467 | 30,428,734 | 2, 469,313 | 9,220,515 | 11,689, 828 | 45 | 266,773 |
| 47 | Felt goods and products, except | 39 | 34 | 2,032,997 | 153,469 | 687,009 | 840,478 | 5 | 11, 670 |
| 48 | Linen and flax, etc............. | 36 | 26 | 2,611,563 | 199,315 | 864,633 | 1,063,948 | 10 | 75, 899 |
| 49 | All other textile and textile products | 655 | 543 | 116,947, 641 | 7, 226,975 | 54, 450, 321 | 61,677,296 | 112 | 932,461 |
|  | Total textile fabrics | 2,984 | 2,6¢1 | 558, 545, 484 | 34, 920,560 | 263, 109, 762 | 298,030,322 | 293 | 2,786,851 |

TABLE 11.-CORPORATIN RETURNS-DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.



TABLE 11.-CORPORATION RETURNS-DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES-Continued.



[^31]TABLE 11.-CORPORATION RETURNS-DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES-Continued.

| $\begin{aligned} & \text { Serial } \\ & \text { No. } \end{aligned}$ | Industries. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number. | Net income. | Income tax. | War profits and excess profits tax. | Totaltax. | Number. | Deficit. |
|  | I. Domestio service: PUBLIC SERvice. |  |  |  |  |  |  |  |  |
| 125 | Restaurants, lunch rooms, etc..... | 959 1.580 | 687 978 | \$5, 177, 130 | \$397, 809 $1,027,783$ | $\$ 839,850$ 1847,710 | $\$ 1,237,664$ $2,465,493$ | 272 602 | \$1,321,960 |
| 126 | Laundries, cleaning and dyeing. | 1, 2,128 | 1,578 1,590 | $12,561,184$ $10,540,398$ | $1,027,783$ 823,623 | $1,437,710$ $1,405,265$ | $2,465,493$ $2,228,888$ | 602 532 | 4,811,011 |
| 128 | All other domestic service, n. p. d.i | 619 | 155 | 629,472 | 40,540 | 107, 696 | 148,236 | 464 | 239,149 |
|  | Total domestic service | 5,280 | 3,410 | 28, 908, 184 | 2,289,755 | 3,790,526 | 0,080, 281 | 1,870 | 8,158,074 |
| 129 | II. Amusements: <br> Theaters, or theatrical organizations, e | 627 | 361 | 5,305, 452 | 455,857 | 889,871 |  | 266 | 1,519,595 |
| 130 | Moving pictures. | 1,146 | 801 | 3,407,670 | 218, 347 | 438,376 | 1,656,723 | 345 | 2,244,657 |
| 131 | All other amusements | 1,799 | 1,039 | 6,569, 623 | 489, 891 | 1,304, 170 | 1,794,061 | 760 | 3,071,583 |
|  | Total amusements. | 3,572 | 2,201 | 15,282,745 | 1,164,095 | 2,632,417 | 3,796,512 | 1,371 | 6,835,835 |
|  | III. Professional and other services: |  |  |  |  |  |  |  |  |
| 132 | Business services, advertising, appraisers, auditors, actuaries, ete. | 1,178 | 773 | 3,813,789 | 327,209 | 366,355 | 693,564 | 405 | 1,474,922 |
| 133 | Educational service, including art, colleges, schools, libraries, etc., teachers, etc. |  |  |  |  |  |  |  |  |
| 134 |  | 752 927 | 473 <br> 613 | 2,129,828 | 175,973 | 103,716 410,451 | 277,689 | $\stackrel{279}{314}$ | 997,310 515,486 |
| 135 | Legal services, lawyers, patent attorneys, ete. | 910 | 683 | 2,700,117 | 228, 174 | 69,311 | 297,485 | 227 | 257,673 |
| 136 | Engineering, mechanical design, invention, scientific research, etc. |  |  |  |  |  |  |  |  |
| 137 |  | $\begin{array}{r}\text { - } 1,867 \\ \hline 18\end{array}$ | 1,338 | $4,342,489$ $5,718,511$ | 273,292 503,119 | 1,711,420 | $1,984,712$ $1,244,666$ | 159 529 | $\begin{array}{r} 922,968 \\ 1,200,024 \end{array}$ |
|  | Total professional and other services | 6,047 | 4,134 | 21,211, 107 | 1,662,329 | 3,402, 800 | 5,065, 129 | 1,913 | 5,368,383 |
|  | Grand total public service. | 14,899 | 9,745 | 65,402,036 | 5,116,179 | 9,825,743 | 14,941,922 | 5,154 | 20,362,292 |
|  | finance. |  |  |  |  |  |  |  |  |
|  | I. Banking and related business: |  |  |  |  |  |  |  |  |
| 138 | Bank, general, n p. d. or private bankers................... | 8,911 | 8,484 | 92,328,936 | 7,323,417 | 7,236,365 | 14,559,782 | 427 | 1,747,552 |
| 139 | National banks. | 7,543 | 7,207 | 196,409,853 | 15,091, 733 | 19,202,928 | 34, 294,661 | 336 | 2,260,654 |
| 140 | State banks. | 8,026 | 7,619 | 41, 165,669 | 2,829, 068 | 2,274,465 | 5, 103,533 | 407 | 1,024,029 |
| 141 | Trust companies, or bank and trust companies. . . . . . . . . . . . | 2,135 | 1,979 | 85, 899,094 | 8,232,100 | 6,507,020 | 14, 739, 120 | 156 | 2,931,522 |


| 142 | Loan companies, ete. <br> Stock and bond brokers <br> Real estate, loan, and insurance agents, reaity holding and development companies. <br> Holding and leasing realty, not realty business, ete. <br> Total banking and related business. | 1,480 |  | $๙, 775$ | 1,032,870 | 695, 609 | 1,728,479 | 262 | 709,167 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 143 |  | 302 |  | , 927,676 | 190,538 | 49,984 | 240,522 | 139 | 1,410,277 |
| 144 |  | 11,444 | 6,231 | 65, 592,884 | 6,621,610 | 15,426,609 | 22,048,219 | 5,213 | 31,062,281 |
| 14.5 |  | 23,304 | 13,980 | 88,415,088 | 8,454,067 | 3,282, 142 | 11,736, 209 | 9,324 | 41,385,592 |
|  |  | 63,145 | 46,881 | 592,827,975 | 49, 775, 403 | 54,675, 122 | 104,450, 525 | 16,264 | 82,621,074 |
| 146 | II. Insurance companies: |  |  |  |  |  |  |  |  |
| 147 | Accident, stock companies oniy | 238 | 24 | 1,484,320 | 166,993 | 67,448 | 1,234,441 | 214 | , 511,630 |
| 148 | Fire, stock companies only. | 365 | 191 | 14, 709,637 | 1,594,648 | 980,754 | 2,575,402 | 174 | 8,419,811 |
| 149 | Marine, stock companies only | 132 | 17 | 841,036 | 103,076 | 114, 106 | 217, 182 | 115 | 1,065,793 |
| 150 | Accident, fire, and marine, mutu | 395 | 209 | 8,679,444 | 890,908 | 581,788 | 1,472,696 | 186 | 20,278, 961 |
| 151 | Fidelity and bonding. | 218 | 14 | 3,456,681 | 343,235 | 371,573 | '714,808 | 204 | 20,629 |
| 152 |  | 453 | 275 | 22,334,065 | 2,382,352 | 1,718, 132 | 4,100, 484 | 178 | 11,317, 285 |
|  | Total insurance companies. | 2,099 | 838 | (00, 301,699 | 6, 172,767 | 4,762, 940 | 10,935, 707 | 1,261 | 108,442,244 |
| 153 | All other finance, n. p. d., and combinations of I and II, ete. <br> Grand total finance. | 2,858 | 1,570 | 31, 5120,773 | 2, 145, 628 | 1,555,340 | 4,700,968 | 1,018 | 14,911,509 |
|  |  | 68,132 | 49,589 | 684,660, 447 | 59,093,708 | $60,993,402$ | 120,087, 200 | 18, 543 | 205, 974,827 |
|  | all other. |  |  |  |  |  |  |  |  |
| $\begin{aligned} & 1.54 \\ & 155 \end{aligned}$ | Combinations, predominant industry not ascertainable.......... Inactive concerns. | 8,944 | 5,220 | 331,879, 219 | 28,080,757 | 88, 289,071 | 110,369,828 | 3,724 | 41,191,223 |
|  |  | 43,656 | 45 | 18,475 |  |  |  | 43,611 | 2,792,953 |
|  | Grand total all other concerns. | 52,600 | 5,265 | 331, 897, 694 | 28, 080, 757 | 88,289,071 | 116,369, 828 | 47,335 | 43,954,176 |
|  | Grand total. | 317,579 | 202,061 | 8,361,511,249 | 6.53, 198,483 | 2,505,565, 939 | 3, 158, 764, 422 | 11,5518 | 689,772, 361 |

# TABLE 12.-CORPORATION RETURNS-DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS 

[Income returned for the calendar year ended Dec. 31, 1918.]
AGRICULTURE AND RELATED INDUSTRIES.


MANUFACTURING:-EMBRACING ALL MANUFACTURES.

| Reporting net incomes: 0 to $\$ 2000$ | 12,861 | \$11,072,733 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000...... | 12,851 | 31,950,011 | \$1,429,097 | \$335, 188 | \$1,764,285 | \$179 | 5.52 |
| \$5,000 to \$10,000. | 6,893 | 49, 350,338 | 3,913, 553 | 2,945, 225 | 6,859,278 | 995 | 13.90 |
| \$10,000 to \$50,000 | 12,472 | 291,514,562 | 24, 991, 328 | 58,061, 029 | 83, 052, $3 \overline{5} 7$ | 6,659 | 28.49 |
| \$50,000 to \$100,000. | 3,532 | 249,640, 958 | 19,725,362 | 77,323, 069 | 97, 048,431 | 27,477 | 38.88 |
| \$100,000 to $\$ 250,000$. | 2,960 | 465,326,578 | 35, 718, 898 | 160, 752, 339 | 196,471, 237 | 66,375 | 42.22 |
| \$250,000 to \$500,000. | 1,252 | 437, 793,885 | 31, 002, 391 | 175,440, 091 | 206, 442, 482 | 164,890 | 47. 16 |
| \$500,000 to \$1,000,000 | 746 | 517, 169, 283 | 36,665, 369 | 209, 442, 251 | 246, 107, 620 | 329,903. | 47.59 |
| \$1,000,000 to \$5,000,000 | 530 | 1, 034, 592, 518 | 73, 910, 527 | 413, 143, 469 |  | -918,970 | 47.08 |
| \$5,000,000 and over.... | 104 | 1,603, 085, 108 | 110, 566,852 | 676, 678, 272 | 787,245, 124 | 7,569,665 |  |
| Total........... Reporting nonetinem | $\begin{aligned} & 51,205 \\ & 16,069 \end{aligned}$ | $\begin{array}{r} 4,691,496,014 \\ 1157,376,278 \end{array}$ | 337, 923,377 | 1,774, 121, 433 | 2,112,044,810 | 253, 081 | ${ }^{2} 45.12$ |
| Grand total. | 67,274 | 4,534,119,736 | 337, 923,377 | 1,774,121,433 | 2, 112,044, 810 |  |  |

MANUFACTURING: FOOD PRODUCTS, LIQUORA, AND TOBACCO.

|  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
| \$2,000 to $\$ 5.000 \ldots$. | 1,958 | 6,334, 055 | \$282,166 | \$66, 127 | 8348,293 | \$178 | 5.50 |
| \$5,000 to \$10,000. | 1,297 | 9, 266, 446 | 729,243 | 595,055 | 1,324,298 | 1,021 | 14.29 |
| \$10,000 to \$850,000.. | 2,225 | $50,932,720$ | 4,285, 323 | 10,771.400 | 15, 1556,723 | 6,767 | 29.56 |
| \$ 850,000 to $\$ 100,000$. | 561 | 39, 790,285 | $3,130,119$ | 12,582,176 | 15, 712, 295 | 28,008 | 39.49 |
| \$100,000 to \$250,000. | 410 | 64,318, 477 | 4,966,007 | 22,003, 928 | 26,969, 935 | 65,780 | 41.93 |
| \$250,000 to $\$ 500,000$ | 135 | 45,529, 211 | 3,504, 863 | 15,487, 885 | 18,992,748 | 140,687 | 41. 72 |
| \$500,000 to $\$ 1,000,000$ | 80 | 53,443,348 | $4,360,955$ | 16,941, 877 | 21, 302,832 | 266, 285 | 39.86 |
| \$1,000,000 to \$5,000,000. | 56 | 112,244, 454 | 9,171,234 | 34,270,296 | 43, 441,530 | 775,742 | 38.70 |
| \$5,000,000 and over. | 14 | 145,659,720 | 11,013,510 | 52, 591, 428 | 63, 604,938 | 4,543,210 | 43.67 |
| Toporting no net ineome......... | $\begin{aligned} & 9,778 \\ & \mathbf{2}, 879 \end{aligned}$ | $\begin{aligned} & 529,897,126 \\ & 131,417,420 \end{aligned}$ | 41,443, 420 | 165,310, 172 | 206, 753,592 | 230,694 | 239.19 |
| Grand total. | 12,657 | 498, 479, 706 | 41, 443, 420 | 165,310, 172 | 206, 753, 592 |  |  |

${ }^{1}$ Deficit.
${ }^{2}$ Average for returns reporting net income of $\$ 2,000$ and over.

TABLE 12-CORPORATION RETURNS-DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.
MANUFACTURING: TEXTILE AND TEXTILE PRODUCTS.

| Income classes. | Number. | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | Average amount of tax. | Per cent of total tax to netincome. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting net income: 0 to $\$ 2.000$ | 1,232 | \$1, 238,383 |  |  |  |  |  |
| \$2,000 to $\$ 5,000 \ldots$. | 1,292 | 3,971, 870 | \$161,887 | \$42,011 | \$203, 898 | \$158 | 5.13 |
| \$5,000 to \$ $\$ 10,000$. | 1, 877 | 6,317, 900 | 497,480 | 414,219 | 911,699 | 1,040 | 14.43 |
| \$10,000 to \$50,000. | 1,713 | 40, 810,498 | 3, 310,394 | 9,794, 878 | 13,105, 272 | 7,650 | 32.11 |
| \$50,000 to $\$ 100,000$ | 1,629 | 44,591,283 | 3,156,021 | 16,927,761 | 20,083, 782 | 31,930 | 45.04 |
| \$100,000 to \$250,000. | 626 | 999,303, 503 | 6,663, 182 | 42,522,675 | 49, 185, 857 | 78,572 | 49.53 |
| \$250,000 to \$500,009. | 339 | 120, 105,442 | 7, 470,707 | 57, 170, 273 | 64,640,980 | 190,681 | 53.82 |
| \$500,000 to \$1,000,000. | 179 | 122,050, 501 | 7,652,676 | 57,919,102 | 65,571,778 | 366, 323 | 53.72 |
| \$1,000,000 to \$5,000,000 | 123 | 224,676,904 | 14, 837,186 | 100, 784,251 | 115, 621,437 | 940,012 | 51.46 |
| \$5,000,000 and over.. | 8 | 102, 171, 353 | 5,186,818 | 58, 938,094 | 64, 124,912 | 8,015,614 | 62.76 |
| Total............. Reporting no net income. | 7,018 | $\begin{array}{r} 765,237,637 \\ 17,683,788 \end{array}$ | 48,936, 351 | 344, 513,264 | 393, 449, 61.5 | 268,000 | 251.50 |
| Grand total. | 8,363 | 757, 553, 849 | 48,936, 351 | 344, 513, 264 | 393, 449, 615 |  |  |

MANIFACTURING: LEATHER AND LEATHER PRODUCTS.

| Reporting net income: $0 \text { to } \$ 2,000 .$ | 228 | \$202,711 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to $\$ 5,000$. | 234 | 763,303 | \$34,683 | \$6,244 | \$40,927 | \$175 | 5.36 |
| \$5,000 to $\$ 10,000$. | 184 | 1,328,349 | 105,522 | \$2, 997 | 188, 119 | 1,022 | 14.16 |
| \$10,000 to $\$ 50,000$ | 451 | 11, 315, 770 | 976, 159 | 2,279, 107 | 3,255, 266 | 7,218 | 28. 77 |
| \$50,000 to \$ $\mathbf{1 0 0}, 000$. | 150 | 10, 563,012 | 856,533 | 3,029,356 | 3,885, 889 | 25,906 | 36.79 |
| \$100,000 to \$250,000. | 103 | 16,251,977 | 1,294, 335 | 5,260, 595 | 6,554, 930 | 63,640 | 40.33 |
| \$250,000 to \$500, 000. | 44 | 15, 709,833 | 1,210,273 | 5, 398, 362 | 6,608, 635 | 150, 196. | 42.07 |
| \$500,000 to $\$ 1,000,000$ | 25 | 18, 369, 681 | 1,331, 118 | 7,035, 990 | 8,367, 108 | 334,684 | 45.55 |
| \$1,000,000 to $\$ 5,000,00$ | 13 | 22,251, 115 | 1,740,102 | 7, 581, 200 | 9,321, 302 |  | 41.89 |
| \$5,000,000 and over.. | 2 | 19,621,003 | 2,201,615 | 1,106,114 | 3,307,729 | 1,653,865 |  |
| Total............. Reporting no net income. | 1,434 290 | $116,376,754$ $12,743,604$ | 9,750,340 | 31,779,565 | 41,529,905 | 234,436 | ${ }^{2} 35.75$ |
| Grand total. | 1,724 | 113,633, 150 | 9,750,340 | 31,779,565 | 41,529, 905 |  |  |

MANUFACTURING: RUBBER AND RUBBER GOODS.

| Reporting net income: 0 to $\$ 2,000$ |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to $\$ 5,000 . .$. | 80 | 263,280 | \$11,921 | \$3,591 | \$15,512 | \$194 | 5.89 |
| \$5,000 to $\$ 10,000$ | 54 | 383, 266 | 30,632 | 24,328 | 54,960 | 1,018 | 14.34 |
| \$10,000 to \$50,000 | 93 | 2, 149, 740 | 193,573 | 350, 109 | 543, 682 | 5,846 | 25. 29 |
| \$50,000 to $\$ 100,000$ | 34 | 2, 335,246 | 215,141 | 472,020 | 687, 161 | 20,211 | 29.42 |
| \$100,000 to $\$ 250,000$ | 27 | 4, 723, 145 | 395, 875 | 1,369,630 | 1,765,505 | 65,389 | 37.38 |
| \$250,000 to \$500,000. | 24 | 8,196,621 | 701, 833 | 2,303, 840 | 3,005, 673 | 125,236 | 36.67 |
| \$500,000 to \$1,000,000 | 10 | 7,677,851 | 556,792 | 3,022,570 | 3,579,362 | 357,936 | 46.62 |
| \$1,000,000 to \$5,000 000 | 6 | 11, 159,314 | 865,352 | 3,938,077 | 4, 803, 429 | 800,572 | 43.04 |
| \$5,000,000 and over. | 6 | 64,641,321 | 5,555,235 | 18,330,643 | 23, 885, 878 | 3,980,980 | 36.95 |
| Total..... | 412 | $101,595,112$ | 8,526,354 | 29,814, 808 | 38,341,162 | 2 114,794 | 237.76 |
| Reported no net income | 153 | $11,814,379$ |  |  |  |  |  |
| Grand total.. | 565 | 99,780,733 | 8,526,354 | 29,814, 808 | 38,341,162 |  |  |

MANUFACTURING: LUMBER AND WOOD PRODUCTS.

${ }^{1}$ Deficit.
2 Average for returns reporting net income of $\$ 2,000$ and over.

TABLE 12.-CORPORATION RETURNS-DISTRIBUTION BY INCOME CLASSES BY INDUSJRIAL GROUPS—Continued MANUFACTURING: PAPER, PULP AND PRODUCTS.

| Income classes. | Number. | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | Average amount of $\operatorname{tax}$. | Per cent of total tax to netincome |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting net income: |  |  |  |  |  |  |  |
| 0 to $\$ 2,000 . \ldots$ | 118 294 | $\begin{aligned} & \$ 113,387 \\ & 802.039 \end{aligned}$ | \$25,270 |  |  |  |  |
| \$5,000 to \$10,000. | 187 | 1,359,080 | 108,330 | 80,863 | 189,193 | 1,012 | 13.92 |
| \$10,000 to \$50,000. | 354 | 8,636,332 | 743,198 | 1,729, 881 | 2,473,079 | 6,986 | 28.64 |
| \$50,000 to \$100.000. | 125 | 9,099,940 | 774,697 | 2,397,472 | 3,172,169 | 25,377 | 34.86 |
| \$100,000 to \$250,000. | 106 | 17,175,852 | 1,404,777 | 5,257,335 | 6,662,112 | 62,850 | 38.79 |
| \$250,000 to 8500,000 . | 48 | 16,198,309 | 1,112,939 | 6,831,712 | 7,944, 651 | 165, 514 | 49. 05 |
| \$500,000 to \$1,000,000 | 37 | 26,933,027 | 2,049, 839 | 9,659,975 | 11,709, 814 | 316, 481 | 43. 48 |
| \$1,000,000 to \$5,000,000. | 8 | 15,868,537 | 1,591,482 | 2,563,798 | 4,155, 280 | 519,410 | 26.18 |
| \$5,000,000 and over..... |  |  |  |  |  |  |  |
| Total. | 1,277 | 96,186,503 | 7,810,532 | 28,524,482 | 36,335,014 | ${ }^{2} 31,350$ | ${ }^{2} 37.82$ |
| Reporting no net income. | 252 | ${ }^{13} 3,471,487$ |  |  |  |  |  |
| Grand total. | 1,529 | 92,715,016 | 7,810,532 | 28,524,482 | 36,335,014 |  |  |

MANUFACTURING: PRINTING AND PUBLISHING.


MANUFACTURING: CHEMICALS AND ALLIED SGBSTANCES.

| Reporting netincome: 0 to $\$ 2,000$. | 938 | \$836,666 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000.... | 550 | 1,831,273 | \$84,931 | \$22,320 | \$107,251 | \$195 | 5. 86 |
| \$5,000 to \$10,000. | 491 | 3,467,488 | 275, 581 | 188,402 | 463,983 | 945 | 13. 38 |
| \$10,000 to \$50,000. | 912 | 20, 803,487 | 1,788, 462 | 4,075,087 | 5,863,549 | 6,429 | 28. 18 |
| \$50,000 to $\$ 100,000$. | 257 | 18,353,288 | 1,428,554 | 5,694,277 | 7,122, 831 | 27,715 | 38. 81 |
| \$100,000 to \$250,000. | 238 | 37, 235,665 | 2,987,683 | 11,461,467 | 14,449, 150 | 60,711 | 38.80 |
| \$250,000 to $\$ 500,000$ | 81 | 28, 741,531 | 2,174,669 | 10,012,285 | 12,186, 954 | 150, 456 | 42.40 |
| \$500,000 to \$1,000,000 | 59 | 40, 295, 461 | 3,139,888 |  |  |  | 41.98 |
| \$1,000,000 to \$5,000,000 | 39 | 81,534,516 | 6,396,377 | 25,799,271 | 32,195,648 | 825, 529 | 39. 49 |
| \$5,000,000 and over.... | 11 | 161,313, 630 | 11,989,076 | 59,361,698 | 71,300,774 | 6,481,889 | 44.20 |
| Total............ Reporting no net income | 3,576 1,639 | $394,413,005$ $114,870,639$ | 30,215,221 | 130,391,973 | 160,607, 194 | 260,882 | ${ }^{2} 40.81$ |
| Grand total. | 5,215 | 379,542,366 | 30,215,221 | 130,391,973 | 160,607,194 |  |  |

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS.

| Reporting net income: <br> 0 to $\$ 2,000$. | 549 | \$456, 980 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000.... | 365 | 1,195, 603 | 955,007 | \$6,478 | \$61, 485 | \$168 | 5. 14 |
| \$5,000 to \$10,000. | 252 | 1,787, 186 | 145, 461 | 70,948 | 216,409 | 859 | 12. 11 |
| \$10,000 to \$50,000 | 444 | 10,680, 832 | 967, 596 | 1,645, 489 | 2, 613,085 | 5,885 | 24.46 |
| \$50,000 to \$100,000. | 111 | 7,830, 038 | 668, 210 | 2,039, 119 | 2, 707,329 | 24,390 | 34. 58 |
| \$100,000 to \$250,000. | 88 | 13,381,696 | 1,075,467 | 4, 191, 092 | 5, 266, 559 | 59,847 | 39. 36 |
| \$250,000 to $\$ 500,000$ | 25 | 8,047, 262 | 612,385 | 2,880, 325 | 3, 492, 710 | 139, 708 | 43. 41 |
| \$500,000 to $\$ 1,000,000$. | 10 |  |  | 2,245, 448 |  |  | 39.07 |
| \$1,000,000 to \$5,000,000 | 10 | 20, 334, 171 | 1, 497,585 | 7,740, 714 | 9, 238,299 | $\begin{array}{r} 92,830 \\ 9011,820 \end{array}$ | 45. 43 |
| \$5,000,000 and over... |  | 12,068,310 | 857,199 | 4,764,865 | 5,622, 064 |  |  |
| Total.............. | 1,856 966 | $\begin{aligned} & 83,046,868 \\ & 17,737,380 \end{aligned}$ | 6, 471, 882 | 25,584,478 | 32,056,360 | ${ }^{2} 24,527$ | ${ }^{2} 38.81$ |
| Grand total.. | 2,822 | 75,309,488 | 6,471,882 | 25, 584, 478 | 32,056,360 |  |  |

${ }^{2}$ Deficit.
A verage for returns reporting net income of $\$ 2,000$ and over.

TABLE 12.-CORPORATION RETURNS-DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAI GROUPS-Continued.
MANUFACTURING: METAL AND METAL PRODUCTS.

| Income classes. | Number. | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | Average amount of tax. | Per cent of total tax to net income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| \$2,000 to 85.000. | 1,806 | 6,096,262 | \$284,394 | \$112,764 | \$397,158 | $\$ 220$ | 6. 51 |
| \$5,000 to \$10,000. | 1,362 | 9,854,535 | 784,639 | 588,628 | 1,373,267 | 1,008 | 13.94 |
| \$10,000 to $\$ 50,000$ | 2,775 | 66,710,288 | 5,638,661 | 14,032, 296 | 19, 670,957 | 7,089 | 29. 49 |
| \$50,000 to \$100,000. | 879 | 61,721,893 | 4,825, 676 | 19, 435, 217 | 24, 260,893 | 27601 | 39. 31 |
| \$100,000 to \$250,000. | 789 | 123,837, 866 | 9,388,543 | 44,021, 419 | 53,409,962 | 67,693 | 43.13 |
| \$250,000 to \$500,000. | 359 | 126,613, 423 | 8,715,270 | 53,266,214 | 61,981,484 | 172, 650 | 48.95 |
| \$500,000 to \$1,000,000 | 243 | 169, 411, 758 | 11, 078,469 | 76, 606, 417 | 87, 684, 886 | 360, 843 | 51.76 |
| \$1,000,000 to \$5,000,000 | 220 | 451,803, 909 | 30, 585, 439 | 196,228,996 | 226, 814, 435 | 1,030,975 | 50.20 |
| \$5,000,000 and over. | 55 | 1,035, 233, 713 | 69,188,025 | 458,250, 200 | 527, 438, 225 | 9,589,786 | 50.95 |
|  | 10,539 3,167 | $2,053,327,501$ $44,256,014$ | 140,489, 116 | 862,542, 151 | 1,003,031,267 | 2118,171 | ${ }^{2} 48.90$ |
|  | 13,706 | 2,009, 071,487 | 140, 489, 116 | 862, 542, 151 | 1,003,031,267 |  |  |
|  |  |  |  |  |  |  |  |

ALL OTHER MANUFACTURING INDUSTRIES.

| Reporting net income: |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 0 to \$2,000. | 1,345 1,097 | $\$ 1,081,195$ $3,589,218$ | \$163,306 | \$34,170 | \$197, 476 | \$180 | 5. 50 |
| \$5,000 to \$10,000. | ${ }^{1} 715$ | 5,088,019 | 397,229 | 346, 944 | 744,173 | 1,041 | 14. 63 |
| \$10,000 to \$50,000 | 1,206 | 23, 105, 660 | 2,443, 767 | 5,314, 154 | 7,757,921 | 6,433 | 27.60 |
| \$50,000 to \$100,000. | 309 | 21, 740, 434 | 1,781, 150 | 6,241,381 | 8,022, 531 | 25,962 | 36. 90 |
| \$100,000 to \$250,000. | 254 | 39,780, 344 | 3,132, 952 | 13, 127, 849 | 16,260, 801 | 64,019 | 40.86 |
| \$250,000 to \$500,000. | 107 | 37, 551, 462 | 2,838, 739 | 13,653,043 | 16, 491, 782 | 154,129 | 43. 91 |
| \$560,000 to \$1,000,000 | 62 | 43, 929, 414 | 3,444,255 | 15, 027, 318 | 18, 471, 573 | 297,929 | 42. 05 |
| \$1,000,000 to \$5,000,000 | 37 | $68,362,655$ | 5,088, 825 | 25, 873,880 | 30, 962, 705 | 836,829 | 45.29 |
| \$5,000,000 and over . . | 6 | 62,376,058 | 4, 625,374 | 23,335, 230 | 27,960,604 | 4,660, 101 | 44.83 |
| Total. | 5,138 | 311, 604, 459 | 23,915, 597 | 102,953,969 | 126, 869, 566 | ${ }^{2} 33,448$ | ${ }^{2} 40.86$ |
| Reporting no net income | 1,837 | 116, 832,547 |  |  |  |  |  |
| Grand total. | 6,975 | 294,771,912 | 23,915,597 | 102,953,969 | 126,869,566 |  |  |

CONSTRUCTION.

| Reporting net income: $0 \text { to } \$ 2,000, \ldots . .$ | 2,354 | \$1,845,627 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000. | 1,421 | 4,574,055 | \$203, 396 | \$60,219 | \$263,615 | \$186 | 5.76 |
| \$5,000 to \$10,000. | 648 | 4,534, 474 | 338, 493 | 416,366 | 754, 859 | 1,165 | 16.65 |
| \$10,000 to $\$ 50,000$ | 633 | 13, 061,400 | 1,091,214 | 2,701,825 | 3,793,039 | 5,992 | 29.04 |
| \$50,000 to \$100,000 | 106 | 7,652,461 | 567, 408 | 2,541,993 | 3, 109, 401 | 29,334 | 40.63 |
| \$100,000 to \$250,000. | 80 | 12,389,234 | 801, 426 | 5,551,196 | 6,352, 622 | 79,408 | 51.28 |
| \$250,000 to \$500,000. | 25 | 8,899,851 | 493, 290 | 4,566,417 | 5,059,707 | 202,388 | 56.85 |
| 500,000 to $\$ 1,000,000$ | 13 | 9,052, 081 | 643,903 | 3,574, 402 | 4, 218, 305 | 324, 485 | 46.60 |
| \$1,000,000 to \$5,000,060 | 12 | 31, 231, 049 | 1,498,937 | 18,704, 214 | 20,203,151 | 1,683,596 | 64. 69 |
| \$5,000,000 and over. | 5 | 41, 622,391 | 1,783,170 | 26,421,589 | 28, 204, 759 | 5,640,952 | 67.76 |
| Total........ | 5,297 2,434 | $134,862,623$ $116,614,016$ | 7,421,237 | 64, 538,221 | 71,959,458 | 224,451 | ${ }^{2} 54.10$ |
| Grand total. | 7,731 | 118,248, 607 | 7,421,237 | 64,538,221 | 71, 959, 458 |  |  |

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

| Reporting netincome: <br> 0 to $\$ 2,000$. <br> 6, 839 <br> 34, 537,739 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to $\$ 5,000 \ldots$. | 2,499 | 8, 092,747 | \$337,097 | \$285, 135 | \$622,232 | \$2:9 | 7. 69 |
| \$5,000 to \$10,000. | 1,031 | 7, 237, 877 | 582,635 | 320, 096 | 902, 731 | 876 | 12. 47 |
| \$10,000 to \$50,000. | 1,340 | 29, 505,811 | 2,847, 117 | 2,923, 472 | 5,770, 889 | 4,307 | 19. 56 |
| \$50,000 to $\$ 100,000$. | 272 | 19,083,233 | 1,869,924 | 2,918,295 | 4,788,219 | 17,604 | 25.09 |
| \$100,000 to \$250,000 | 277 | 44,228,678 | 4, 491,282 | 6,048, 179 | 10, 539,461 | 38,049 | 23. 83 |
| \$250,000 to $\$ 500,000$ | 122 | 43, 831,947 | 4,500,948 | 5,515,104 | 10,016,052 | 82,099 | 22.85 |
| \$500,000 to $\$ 1,000,000$. | 74 | 53,971,902 | 5,576,746 | 6,782,980 | 12,359, 726 | 167,023 | 22.90 |
| \$1,000,000 to \$ ${ }^{\text {a }}$, 000,000 | 83 | 170, 127,899 | 16,922,782 | 26,600, 559 | 43,523, 341 | -524,378 | 25. 58 |
| \$5,000,000 and over... | 27 | 397,660, 009 | 45,411, 894 | 15,419, 208 | 60, 831,102 | 2,253,004 |  |
| Total.............. Reporting no netincome | 12,564 5,682 | $778,277,842$ $198,778,530$ | 82,540,725 | 66, 813,028 | 149,353, 753 | 226,088 | 219.30 |
| Grand total. | 18,246 | 679, 499,312 | 82,540,725 | 66, 813, 028 | 149,353, 753 |  |  |

${ }^{1}$ Deficit.
${ }^{2}$ Average for returns reporting net income of $\$ 2,00$ rind over.

TABLE 12.-CORPORATION RETURNS-DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS-Continued.
T RADE.

| Income classes. | Number. | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | Average amount of tax. | Per cent of total tax to net income. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting netincome: |  |  |  |  |  |  |  |
| 0 to \$2,000..... | 15,979 | \$14,483,243 |  |  |  |  |  |
| \$2,000 to \$5,000... | 17,401 10,116 | 57,961,404 | \$2,590,261 | \$1,569,355 | \$4,159,616 | $\$ 239$ | 7. 18 |
| \$10,000 to $\$ 50,000$. | 11,615 | 245, 855,271 | 20,608,647 | 49,745,294 | 70,353,941 | 6,057 | 15. 51 |
| \$50,000 to $\$ 100,000$. | 1, 804 | 125, 631,058 | 9,844,358 | 39, 034, 119 | 48, 878,477 | 27,094 | 38. 91 |
| \$100,000 to \$250,000. | 1,054 | 160, 511,783 | 12, 189,536 | 56, 824,549 | 69, 014,085 | 65, 478 | 43. 00 |
| \$250,000 to \$500,000. | 281 | 94, 880, 830 | 7,140, 525 | 33, 853,329 | 40,993, 854 | 145,886 | 43.21 |
| \$500,000 to \$1,000,000 | 144 | 97,869,627 | 7,156,695 | 37,945,913 | 45, 102,608 | 313,213 | 46.08 |
| \$1,000,000 to \$5,000,000 | 65 | 122,364,993 | 9,167,933 | 45,424, 766 | 54,592,699 | 839,888 | 44.61 |
| \$5,000,000 and over. | 7 | 63, 557, 197 | 5,155,503 | 20,582,454 | 25,737,957 | 3,676, 851 | 40. 50 |
| Total.............. | $\begin{aligned} & 55,466 \\ & 11,683 \end{aligned}$ | $1,054,473,364$ $152,892,071$ | 79,304, 014 | 290,597,346 | 369, 901, 360 | 28,706 | 235.57 |
| Grand total. | 70,149 | 1,001,581,293 | 79,304, 014 | 290, 597,346 | 369,901,360 |  |  |

PUBLIC SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.


FINANCE, B

| Reporting net income: 0 to $\$ 2,000$....... | 19,437 | 14,902,665 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000... | 12,802 | 42, 066,458 | \$1,943,317 | \$109,313 | \$2,052, 630 | \$160 | 4. 88 |
| \$5,000 to \$10,000. | 8,331 | 58, 818, 724 | 4,609,298 | 1,740,068 | 6,349,366 | 762 | 10.79 |
| \$10,000 to $\$ 50,000$. | 7,472 | 145, 720,984 | 13,619, 135 | 7,958, 679 | 21,577, 814 | 2,888 | 14. 81 |
| \$50,000 to $\$ 100,000$. | 805 | 56, 543,879 | 5,493,432 | 3,920,975 | 9, 414,407 | 11,695 | 16. 65 |
| \$100,400 to \$250,000. | 458 | 70, 164,078 | 6, 657, 388 | 6,040,539 | 12, 697, 927 | 27,725 | 18. 10 |
| \$250,000 to \$500,000. | 143 | 48, 851, 819 | 4, 752, 373 | 4, 131,980 | 8,884, 353 | 62, 128 | 18.18 |
| \$500,000 to \$1,000,000 | 75 | 52, 246, 282 | 4,712, 180 | 5,733, 865 | 10,446,045 | 139, 281 | 19.99 |
| \$1,000,000 to \$5,000,000 | 58 | 117, 821,740 | 10,436, 948 | 12,613,597 | 23,050,545 | 397, 423 | 19. 56 |
| \$5,000,000 and over. |  | 77,523, 818 | 6,869,727 | 18,744,386 | 25,614, 113 | 3,201, 764 |  |
| Total............... | $\begin{aligned} & 49,589 \\ & 18,543 \end{aligned}$ | $\begin{array}{r} 684,660,447 \\ 1205,974,827 \end{array}$ | 69,093,798 | 60,993,402 | 120,087,200 | 23,983 | 217.93 |
| Grand total. | 68,132 | 478,685,620 | 59,093,798 | 60,993,402 | 120,087, 200 |  |  |

COMBINATIONS, PREDOMINANT INDUSTRY NOT ASCERTAINABLE.

| Reporting net income: 0 to $\$ 2,000$. |  | \$1,700,241 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$2,000 to \$5,000 ... | 1,017 | 3,284,053 | \$147,174 | \$22,920 | \$170,094 | \$107 | 5. 18 |
| \$5,000 to \$10,000. | -566 | 3,990,676 | 318,931 | 200,717 | 519,648 | 918 | 13. 02 |
| \$10,000 to $\$ 50,000$ | 716 | 15, 854, 832 | 1,457,637 | 2,212, 811 | 3,670, 448 | 5,126 | 23.15 |
| \$50,000 to \$100,000. | 153 | 10, 409, 636 | 1,931, 330 | 2,301,504 | 3,232, 834 | 21, 130 | 31. 06 |
| \$100,000 to $\$ 250,000$ | 118 | 18, 447, 201 | 1,592, 822 | 4,937,482 | 6,530, 304 | 55, 342 | 35. 40 |
| \$250,000 to \$500,000. | 57 | 19,776, 656 | 1,695, 219 | 5, 354, 940 | 7,050, 159 | 123, 687 | 35. 65 |
| \$500,000 to \$1,000,000. | 41 | 28,766,641 | 2,402, 144 | 8,536,149 | 10, 938, 293 | 266, 788 | 38.02 |
| \$1,000,000 to \$5,000,000 | 40 | 86,639,032 | 7,155,302 | 26,700,777 | 33,856,079 | 846, 402 | 39.08 |
| \$5,000,000 and over. | 10 | 143,004,231 | 12,380,198 | 38, 021, 771 | 50, 401, 969 | 5,040, 197 | 35. 25 |
| Total.... | 5,220 3,724 | $331,879,219$ $141,191,223$ | 28,080,757 | 88,289,071 | 116,369, 828 | 2 42,815 | ${ }^{2} 35.25$ |
| Reporting no net incom | 3,724 | ${ }^{1} 41 ., 131,223$ |  |  |  |  |  |
| Grand total. | 8,944 | 290, 6887,996 | 28,080,757 | 88,289,071 | 116,369,828 |  |  |

${ }^{1}$ Deficit.
Average for returns reporting net income of $\$ 2,000$ and over.

TABLE 12.-CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS-Continued.
INACTIVE CONCERNS.

| Income classes. | Number. | Net income. | Income tax. | War profits and excess profits tax. | Total tax. | Average amount of tax. | Per cent of total tax to net income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting net income: |  |  |  |  |  |  |  |
| $\begin{aligned} & 0 \text { to } \$ 2,000 . . . . . . \\ & \$ 2,000 \text { to } \$ 5,000 . . . \end{aligned}$ | 45 | \$18,4\% |  |  |  |  |  |
| \$5,000 to \$10,000... |  |  |  |  |  |  |  |
| \$10,000 to \$50,000.. |  |  |  |  |  |  |  |
| \$50,000 to \$100,000. |  |  |  |  |  |  |  |
| \$100,000 to $8250,000$. |  |  |  |  |  |  |  |
| \$250,000 to \$8500,000... |  |  |  |  |  |  |  |
| - $\$$ |  |  |  |  |  |  |  |
| \$5,000,000 and over..... |  |  |  |  |  |  |  |
| Total... |  |  |  |  |  |  |  |
| Reporting no net income. | 43,611 | ${ }^{1} 2,792,953$ |  |  |  |  |  |
| Grand total. | 43,656 | ${ }^{12,774,478}$ |  |  |  |  |  |
|  |  |  |  |  |  |  |  |

Deficit.

TABLE 13-CORPORATION RETURNS-DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES.
[Income returned for the calendar year ended Dec. 31, 1918.]


ALASKA.


ARIZONA.


| Industrial groups. | Total number rations. | Corporations reporting net income. |  |  |  |  | Corporations reportins; no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Construction.. | 11 | 7 | \$111,836 | 87,292 | \$38, 535 | \$45,827 |  | \$66, 192 |
| Transportation and other public utilities. | 91 | 59 583 | 432, 313 | 38, 399 | 19, 6003 | 58,005 | 32 | 416, 772 |
| Trade............................................. | $\begin{array}{r}632 \\ 78 \\ \hline\end{array}$ | 583 63 | $7,662,656$ 493,560 | 548,594 <br> 39,714 | $2,009,616$ 86,971 | 2,558,210 | 4 |  |
| Finance, banking, insurance, ete................... | 564 | 519 | 4,029, 484 | 306, 725 | 336, 289 | 643,014 | 45 | 115, 412 |
| Combinations-predominant industrics not ascertainable | $\begin{array}{r}54 \\ 133 \\ \hline\end{array}$ | 43 | 361,680 | 29,542 | 45,179 | 74,721 | 11 | 99, 818 |
| Inactive concerns. | 113 | 3 |  |  |  |  | 10 | 847 |
| Total. | 1,993 | 1,624 | 20,279,541 | 1,550,783 | 4,196,592 | 5,747,375 | 369 | 1, 800,431 |
| CALIFORNIA. |  |  |  |  |  |  |  |  |
| Agriculture and related industries Míning and quarrying. . . | 1,047 | 558 301 | \$9, 187, 635 <br> $29,284,072$ | $\begin{array}{r} \$ 857,041 \\ 2,797,632 \end{array}$ | $81,022,692$ $5,316,029$ | $\$ 1,879,733$ $8,113,652$ | $\begin{gathered} 639 \\ 501 \end{gathered}$ | $\begin{gathered} \$ 4,859,+22 \\ 9,279,655 \end{gathered}$ |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 566 | 416 | 23,403, 676 | 1,789,513 | 7,369,014 | 9,158,527 | 250 | 2,242,997 |
| Texthe and textile products... | 114 44 4 | 89 | 3, ${ }^{3}, 669,2997$ | 214, ${ }^{218,759}$ | 1, ${ }_{5464,176}$ | 1,678, ${ }_{664} 8391$ | 25 3 | 87,967 5,320 |
| Rubber and rubber goods.... | 17 | 13 | 1, 373, 623 | 21, 986 | 168, 056 | 190, 042 | 4 | 11,661 |
| Lumber and wood products. | ${ }_{26}^{168}$ | 104 19 | 3,705, 840 | 356, 729 | 497, 978 | 854, 707 | 64 | 908, 281 |
| Paper and pulp products... | $\begin{array}{r}26 \\ 246 \\ \hline\end{array}$ | $\begin{array}{r}19 \\ 186 \\ \hline\end{array}$ | $2,260,242$ $2,554,652$ | 219,445 | - 389,534 | ${ }^{608} 7779$ | 6 | 24, 737 |
| Chemicals and allied substances. | 168 | 102 | 23,930, 667 | 1,902,599 | 7,580, 128 | 9,482, 727 | 66 | 449,644 |
| Stone, clay, and glass products. | 70 | 29 | 923, 935 | 63, 339 | 352,579 | 415,918 | 41 | 364,686 |
| Metal and metal products....... | 345 | 251 | 13,926,286 | 831, 365 | 6,520, 836 | 7,352, 201 | 94 | 487,062 |
| An other manuacturing industries | 194 | 133 | 2,787,978 | 211, 479 | 796,025 | 1,007, 504 | 61 | 791,891 |
|  | 1,958 | 1,383 | 78,847,375 | 5,931,415 | 26, 260,048 | 32, 191,463 | 675 | 5,591, 751 |
| Construction.................... | ${ }_{97}$ |  |  | $\begin{array}{r} 172,322 \\ 1,899,509 \\ -248,720 \end{array}$ | 2,425, 240 | 2,597,562 | 101 | 1,595, 855 |
| Transportation and other public.................... |  |  |  |  | r $\begin{array}{r}5,112,604 \\ 10,139,608\end{array}$ | $7,012,113$ $13,388,328$ | ${ }_{727}^{371}$ |  |



## COLORADO.



CONNECTICUT.

| Agricultural and related industries Mining and quarrying.............. | 78 17 | 41 6 | $\begin{array}{r} \$ 858,179 \\ 111,092 \end{array}$ | $\begin{array}{r} \$ 60,831 \\ 11,178 \end{array}$ | $\$ 286,690$ 6,626 | $\$ 347,521$ 17,804 | 37 11 | $\begin{array}{r} \$ 298,398 \\ 58,6.4 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 117 | 90 | 2,823, 204 | 230, 774 | 756,075 | 986, 849 | 27 | 391,050 |
| Textile and textile products........ | 228 | 205 | 30, 970,096 | 2,043,132 | 12, 893,513 | 14,936,645 | 23 | 168,455 |
| Leather and leather products. | 16 | 12 | 553,055 | 44, 407 | 163, 410 | 207, 817 | 4 | 26,537 |
| Rubber and rubber goods ... | 17 | 10 32 | 879,907 231,809 | 73,285 20,158 | 242,968 14,370 | 316,253 34,528 | 7 15 | 67,437 32,835 |

CONNECTICUT-Continued

| Industrial groups. | Total number rations.$\qquad$ | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Manufacturing-Continued. | 461041045731510198 | $\begin{array}{r} 35 \\ 76 \\ 41 \\ 22 \\ 413 \\ 162 \end{array}$ | $\begin{array}{r} \$ 1,498,539 \\ 784,585 \\ 1,546,433 \\ 858,578 \\ 63,655,263 \\ 18,047,426 \end{array}$ | $\begin{array}{r} \$ 104,171 \\ 63,542 \\ 118,649 \\ 72,581 \\ 4,479,173 \\ 1,273,176 \end{array}$ | $\begin{array}{r} \$ 561,235 \\ 136,490 \\ 466,635 \\ 198,340 \\ 24,674,300 \\ 6,732,767 \end{array}$ | $\begin{array}{r} \$ 665,406 \\ 200,, 032 \\ 585,284 \\ 270,921 \\ 29,153,473 \\ 8,005,943 \end{array}$ | $\begin{aligned} & 11 \\ & 28 \\ & 16 \\ & 9 \\ & 97 \\ & 36 \end{aligned}$ | $\begin{array}{r} \$ 46,940 \\ 154,387 \\ 56,783 \\ 108,408 \\ 1,423,803 \\ 841,232 \end{array}$ |
| Paper and pulp products |  |  |  |  |  |  |  |  |
| Chemincals and allied substance. |  |  |  |  |  |  |  |  |
| Stone, clay, and glass products. |  |  |  |  |  |  |  |  |
| Metal and metal products |  |  |  |  |  |  |  |  |
| All other manufacturing industries |  |  |  |  |  |  |  |  |
| Total manufacturing. | 1,371 | 1,098 | 121,818,895 | 8,523,048 | 46,810, 103 | 55,363, 151 | 273 | 3,317,867 |
| Construction. | 199 | 152 | 1,036, 450 | 70, 139 | 110,950 | 181,089 | 47 | 140, 955 |
| Transportation and other public utilities. | 259 | 202 | 6,775,011 | ${ }_{754}{ }^{45} 10163$ | 181,217 | 926, 380 | 57 | 1,874,027 |
| Trace. ................................. | 1,134 | ${ }_{200}^{952}$ | 10,604, 229 | -86,014 | 2,453, 386 | 3,239, 8090 | ${ }_{90}^{182}$ | 544, 313 |
| Public service-protessional, amusements, | ${ }^{290}$ | 200 | -641,630 |  |  |  | 203 |  |
| Finance, banking, insurance, etc. ......... | 709 150 | 506 90 | $15,780,440$ $4,667,423$ | $1,529,870$ 260,443 | $1,169,569$ $2,327,408$ | $2,699,439$ $2,587,851$ | 203 60 | $3,447,593$ 377,137 |
| Inactive concerns.......................... | 592 | ${ }^{\circ}$ | +1, 37 |  |  |  | 590 | 465, 713 |
| Total. | 4,799 | 3,249 | 162, 323,386 | 12,028, 383 | 53, 443,796 | 65,472,179 | 1,550 | 10,782,919 |




DISTRICT OF COLUMBIA.


TABLE 13.-CORPORATION RETURNS-DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRI-TORIES-Continued.

FLORIDA.

| Industrial groups. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Agriculture and related industries. | 190 | 96 | \$1,240,508 | \$100,002 | \$241,707 | \$341, 709 | 94 | \$393,368 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobaceo. | 96 | 66 | 610,569 |  |  | 134,861 | 30 |  |
| Textile and textile products......... Leather and leather products..... | 9 | 7 | 35, 234 | 1,950 | 6,707 | 8,657 | 2 | 1,040 |
| Rubber and rubber goods.... |  |  |  |  |  |  |  |  |
| Lumber and wood products | 90 | 53 | 1,671,814 | 152,557 | 295,753 | 448,310 | 37 | 440,934 |
| Paper and pulp products.. | 1 | 1 | 4,893 | , 347 |  | 347 |  |  |
| Printing and publishing. | 54 | 37 | 179, 641 | 11,925 | 34,608 | 46,533 | 17 | 15,14i |
| Chemicals and allied substances | 63 | 47 | 683,358 | 58,958 | 92,990 | 151,948 | 16 | 103,809 |
| Stone, clay, and glass products. | 7 | 7 | 31, 070 | 2,537 | 2,841 | 5,378 |  |  |
| Metal and metal products..... | 20 | 16 | 91, 282 | 6,503 | 16,233 | 22, 736 | 4 | 13,628 |
| All other manufacturing industrie | 28 | 23 | 262,989 | 26,205 | 5,375 | 31,580 | 5 | 10,125 |
| Total manufacturing. | 368 | 257 | 3,570,850 | 310,863 | 539,487 | 850,350 | 111 | 756,945 |
| Construction. | 35 | 23 | 47, 806 | 2,125 | 1,416 | 3,541 | 12 | 147,658 |
| Transportation and other public utilities | 160 | 102 | 949,324 | 79,097 | 153,308 | 232,405 | 58 | 542,887 |
| Trade................................. | 694 | 567 | 5,025, 881 | 385,720 | 796,930 | 1,182,650 | 127 | 496,553 |
| Public service-professional, amusements, h | 152 | 89 | -350,351 | 23,027 | 37,604 | 60,631 | 63 | 164,797 |
| Finance, banking, insurance, etc........... | 840 | 475 | 2,222,663 | 155, 683 | 50, 746 | 206,429 | 365 | 2,464,661 |
| Combinations-predominant industry not a | 123 <br> 451 | 70 2 | 659,073 239 | 59,357 | 67,937 | 127, 294 | $\begin{array}{r}53 \\ 449 \\ \hline\end{array}$ | 349,131 67,710 |
| Total. | 3,023 | 1,685 | 14,073, 439 | 1,116,151 | 1,889, 324 | 3,005,475 | 1,338 | 5,428,470 |

GEORGLA.



HAWAII.


TABLE 13.-CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRI-TORIES-Continued.

HAWAII-Continued

| Industrial groups. | Total number of eorporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Netincome. | Tncome tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Combinations-predominant industry not ascertainable. Inactive concerns....................................... | 38 21 | 27 | \$8, 828,834 | \$707,004 | \$2, 862,224 | \$3, 569,228 | 11 | $\begin{array}{r} \$ 62,624 \\ 9,558 \end{array}$ |
| Total. | 479 | 337 | 24,023,809 | 2,083,028 | 5,931,355 | 8,014,383 | 143 | 884,848 |
| IDAFO. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. Mining and quarrying. | 75 44 | 46 17 | $\begin{array}{r} \$ 532,421 \\ 2,291,528 \end{array}$ | $\begin{aligned} & \$ 49,122 \\ & 193,971 \end{aligned}$ | $\begin{aligned} & \$ 57,535 \\ & 616,314 \end{aligned}$ | $\begin{array}{r} \$ 106,657 \\ 810,285 \end{array}$ | $\stackrel{29}{27}$ | $\begin{aligned} & \mathbf{8 8 4 ,}, 962 \\ & 219,211 \end{aligned}$ |
| Manufacturing: <br> Food products, liquors, and tobacco. <br> Textile and textile products.......... | 40 | 27 | 108, 268 | 7,260 | 10, 102 | 17,362 | 13 | 62,081 |
| Leather and leather products... | 1 | $i$ | 4,372 | 285 |  | 285 |  |  |
| Lumber and wood products. | 19 | 13 | 1,330,298 | 140,358 | 139,997 | 280, 355 | 6 | 34,002 |
| Printing and publishing.... | 13 | 10 | 14,214 | 386 |  | 386 | 3 | 9,73 |
| Chemicals and allied substances. | 1 | 1 | 2,053 | 53 | . | 53 |  |  |
| Stone, clay, and glass products. Metal and metal products. | 5 <br> 6 | $\frac{1}{5}$ | 1,209 364,605 | 24,575 | 146,735 | 171,310 | 1 | 7,591 |
| All other manufacturing industries. | 2 | 1 | 1,092 | 2, |  |  | 1 |  |
| Total manufacturing. | 87 | 59 | 1,826,111 | 172,917 | 296, 834 | 469, 751 | 28 | 116,691 |
| Construction............................ | 4 57 | 1 40 | 1,869 120,526 |  |  |  | 3 17 | 33,151 183,725 |
| Transportation and other pubic................................ | 292 | 253 | 1, 437, 860 | 106, 446 | 138, 340 | 244,786 | 39 | 177, 324 |
| Public service-professional, amusements, hotels, etc | 54 | 42 | 45,598 | 1,245 | ${ }^{6} 583$ | 11,828 | 12 | 36,076 |
| Finance, banking, insurance, etc................... | 255 | 179 | 966,959 | 67,381 | 112,648 | 180,029 | 76 | 645,965 |
| Combinations-predominantindustry not ascertainable | 46 | 20 | 82,322 | 7,588 |  | 7,588 | $\stackrel{26}{ }$ | 101,848 |
| Inactive concerns... | 270 |  |  |  |  |  | 270 | 8,702 |
| Total. | 1,184 | 657 | 7,305, 194 | 607,507 | 1,226,387 | 1,833, 894 | 527 | 1,603,655 |

ILLINOIS.

| Agriculture and related industrie Mining and quarrying.......... | 190 542 | $\begin{array}{r}115 \\ 274 \\ \hline\end{array}$ | $\begin{array}{r} \$ 655,807 \\ 64,257,224 \end{array}$ | $\begin{array}{r} \$ 45,773 \\ 4,491,638 \end{array}$ | $\begin{array}{r}\text { \$127, } \\ 26,109,222 \\ \hline\end{array}$ | $\begin{array}{r} \$ 173,365 \\ 30,600,860 \end{array}$ | $\begin{array}{r}75 \\ 268 \\ \hline\end{array}$ | $\begin{array}{r} \$ 648,420 \\ 2,289,889 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 866 | 646 | 57, 289,947 | 4, 242, 348 | 21,210,756 | 25, 453, 104 | 220 | 1, 199, 196 |
| Textile and textile products. | 639 110 | $\begin{array}{r}436 \\ 96 \\ \hline\end{array}$ | $22,196,108$ $6,392,375$ | 2, 236,342 | $8,533,396$ $2,251,598$ | $10,769,738$ $2,727,426$ | 203 14 | 598,252 |
| Rubber and rubber goods.... | 34 | 23 | -961,410 | 74,967 | -412,226 | 2, 487, 193 | 11 | 38,758 |
| Lumber and wood products | 397 | 299 | 11,903, 251 | 1,014,323 | 2,817,064 | 3,831,387 | 98 | 953, 925 |
| Paper and pulp products. | 98 | 85 | 4,468,797 | 301,392 | 1,796,754 | 2,098, 146 | 13 | 41, 130 |
| Printing and publishing. | 877 | 560 | 8,334,042 | 675, 452 | 1,796, 206 | 2,471, 658 | 317 | 1,291,149 |
| Chemicals and allied substances. | 487 | 268 | 57,078, 151 | 4,055, 160 | 22, 646, 409 | 26, 701, 569 | 219 | 606, 205 |
| Stone, clay, and glass products. | 143 | 101 | 4,702, 866 | 17,328,294 | 1,712, 648 | 2,040, 942 | 42 | 270, 894 |
| Metal and metal products...... | 1,600 | 1,162 | 213, 111, 234 | 17,634,000 | 66,052,637 | 83, 686, 637 | 438 | 3,540, 540 |
| All other manufacturing industries | 870 | 642 | 40, 474, 871 | 3,038,074 | 13, 206,774 | 16, 244,848 | 228 | 1,652,574 |
| Total manufacturing. | 6,121 | 4,318 | 426,913,052 | 34, 076, 180 | 142,436, 468 | 176,512,648 | 1,803 | 10,233,904 |
| Construction. | 707 | 413 | 4, 837,272 | 373,037 | 1,171, 165 |  | 294 |  |
| Transportation and other public utilities | 1,125 | 701 | 47,280, 185 | 5,442,514 | 1, 857, 664 | 6,300, 178 | 424 | 5,386,332 |
| Trade . . . . . .............................. | 5,273 | 4, 174 | 126,655, 163 | 9, 819, 820 | 36,940,398 | 46, 760,218 | 1,099 | 5, 210,124 |
| Public service-professional, amusements, hotels, | 1,398 2,250 | 1851 1,805 | $6,643,787$ $47,429,749$ | 588,607 $4,199,326$ | 614,063 $5,356,924$ | $1,202,670$ $9,556,250$ | 547 445 | 2, 5, 768,724 1,068 |
| Finance, banking, insurance, etc.................... | 2,250 | 1,805 267 | $\begin{array}{r} 34,651,183 \\ 2,160 \end{array}$ | $4,199,326$ $3,815,080$ | 2,196, 765 | $9,556,250$ $6,011,845$ | 445 160 | 5,768,068 $1,360,353$ |
| Inactive concerns..................... | 2,373 | 2 |  |  |  |  | 2,371 | $1,360,353$ 96,407 |
| Total. | 20,406 | 12,920 | 759,325,582 | 62,851,975 | 215,810,261 | 278, 662,236 | 7,486 | 34, 350, 497 |
| INDMANA. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. | 94 | 56 | \$202, 831 | \$15,619 | \$1,646 | \$17,265 | 38 | \$165,565 |
| Mining and quarrying. | 244 | 150 | 5,550,545 | 310,449 | 2,708,731 | 3,019,180 | 94 | 767,637 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 397 | 327 | 7,202,764 | 492,588 | 2,406, 806 | 2,899,394 | 70 | 1,042, 253 |
| Textile and textile products.. | 82 30 | 70 | $2,930,669$ $1,368,790$ | 190,573 102,759 | 1, 188, 381 | 1,378,954 | 12 5 | 113,902 |
| Leather and leather products. | 30 | 25 9 | 1,368,790 | 102, 7129 | 463,251 |  | 5 <br> 3 | 113,079 |
| Pubber and rubber goods.. | 12 327 | 9 266 | 135,379 $6,050,080$ | 11,511 499,584 | 23,765 $1,328,725$ | 35,276 $1,828,309$ | 61 | 41,500 430,387 |
| Pamer and pulp products... | $\begin{array}{r}327 \\ 34 \\ \hline\end{array}$ | 266 32 1 | $6,050,080$ $1,812,640$ | 499,584 122,876 | 1, 328, 716,484 | 1, 8288,309 | 61 2 | 430,387 8,037 |
| Printing and publishing. | 195 | 156 | 1,019,570 | 80,908 | 112,486 | 193, 394 | 39 | 114,393 |
| Chemicals and allied substances | 123 | 74 | 2, 130, 182 | 156,749 | 728,007 | 884,756 | 49 | 145,234 |
| Stome, ciay, and glass products. | 112 | 84 | 4,037,403 | 258,412 | 1,726, 801 | 1,985, 213 | 28 | 139,739 |
| Metaland metal products. | 492 | 385 | 39, 201, 130 | 3,020, 831 | 13,348, 263 | 16,369,094 | 107 | 1,455,323 |
| All other manufacturing industries | 219 | 151 | 3,192,210 | 238,005 | 903, 513 | 1,141,518 | 68 | 1,929,128 |
| Total manufacturing. | 2,023 | 1.579 | 69,080, 817 | 5,174,796 | 22, 946,482 | 28,121, 278 | 444 | 5,442,975 |



| Public service-professionai, amusements | 334 | 233 | 833,753 | 65,195 | 36,587 | 101,782 | 101 | 137,070 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Finance, banking, insurance, etc | 2,569 | 2,229 | 14,982,820 | 1,140,085 | 735, 594 | 1,881,679 | 340 | 2,472,544 |
| Combinations-predominant industry not ascertai | 174 | 121 | 1,402,029 | 115, $85{ }^{\text {a }}$ | 319, 531 | 435,388 | ${ }_{5}^{53}$ | 143, 246 |
| Inactiveconcerns. | 1,041 | 1 |  |  |  |  | 1,040 | 39,739 |
| Total. | 8,257 | 5,825 | 60,992, 499 | 4,759,693 | 11,340,899 | 16,100,592 | 2, 432 | 6,062,843 |

( KANSA

KANSAS.


KEN'TUCKY.

| Agriculture and related industries <br> Mining and quarrying............... | 32 362 | 24 240 | $\begin{array}{r} \$ 38,792 \\ 5,592,737 \end{array}$ | $\begin{array}{r}\$ 1,483 \\ 378,948 \\ \hline\end{array}$ | $\begin{array}{r} \$ 782 \\ 2,037,088 \end{array}$ | $\begin{array}{r} \$ 2,265 \\ 2,416,036 \end{array}$ | $\begin{array}{r}8 \\ 122 \\ \hline\end{array}$ | $\begin{aligned} & \$ 26,491 \\ & 674,380 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 271 | 234 | 7,481,771 | 626,828 | 2, 555, 047 | 3,181, 875 | 37 | 700, 124 |
| Textile and textile products.......... | 53 | 49 | 2,222, 237 |  | 1,015, 411 | 1,147,267 | 4 | 4,317 |
| Leather and leather products. | 17 | 16 | 829,343 | 63,849 | 270, 617 | 334,460 | 1 | 32,017 |
| Rubber and rubber goods. | 2 | 1 | 2,066 | 8 |  | 8 |  | 4,205 |


| Industrial groups. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Manufacturing-Continued. |  |  |  |  |  |  |  |  |
| Lumber and wood products. | 106 | 89 | \$3,208, 161 | \$309,614 | \$565, 857 | \$875,471 | 17 | \$448,920 |
| Paper and pulp products. | 4 | $\stackrel{3}{7}$ | 45,389 | 4,003 | 6,898 | 10,901 | 1 | 32,738 |
| Printing and publishing.. | 96 | 76 | 406,055 | 29, 898 | 46,913 | 76, 811 | 20 | 56,328 |
| Chemicals and allied substance | 56 | 40 | 3, 818,781 | 306,766 | 1,206, 051 | 1,512,817 | 16 | 122, 748 |
| Stone, elay, and glass products | $\begin{array}{r}45 \\ 107 \\ \hline\end{array}$ | 35 95 | $1,192,800$ $7,825,423$ | 107,825 480,974 | 1346,323 $3,513,295$ | 454,148 $3,994,269$ | 10 12 | 23,566 37,163 |
| All other manufacturing industrie | 58 | 42 | 2,619,931 | 201, 990 | 859, 857 | 1,061,847 | 16 | 32,728 |
| Total manufacturing. | 815 | 680 | 29,651,957 | 2,263,611 | 10,386, 269 | 12,649, 880 | 135 | 1,494,854 |
| Construction. | 72 | 49 | 534,850 | 33, 675 | 191, 825 | 225,500 | 23 | 66, 525 |
| Transportation and other public uti | 295 | 227 | 11, 078, 328 | 1, 234, 232 | 310,008 | 1,544,240 | 68 | 155, 539 |
| Trade...... | 971 | 870 | 12,026, 922 | 899,773 | 3,738,727 | 4,638,500 | 101 | 329, 975 |
| Public service-professional, amusements, | 225 | 178 | 1,309,341 | 81,405 | -329,395 | 410,800 | 47 | 145,179 |
| Finance, banking, insurance, etc .......... | 878 | 781 | 6,400, 121 | 512, 298 | 260, 108 | 772,406 | 97 | 519,442 |
| Combinations-predominant industry not Inactive concerns...................... | 123 534 | 90 4 | $3,185,086$ 3,418 | 334, 854 | 984, 455 | 1,319,309 | 33 530 | 285, 8867 |
| Total. | 4,307 | 3,143 | 69, 821,552 | 5,740, 279 | 18,238, 657 | 23, 978, 936 | 1,164 | 3,702,543 |

Louistana.



MAINE.

| Agriculture and related industries. Mining and quarrying............ | 73 33 | 26 11 | $\begin{array}{r} \$ 259,414 \\ 381,286 \end{array}$ | $\begin{array}{r} 420,445 \\ 42,008 \end{array}$ | $\$ 55,880$ 659 | $\begin{array}{r} \$ 76,325 \\ 42,667 \end{array}$ | 47 22 | $\begin{array}{r} \$ 236,785 \\ 483,458 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco.. | 80 | 64 | 828,547 | 76, 191 | 103,328 | 179,519 | 16 | 28,464 |
| Textile and textile products......... | 39 | 34 | 5, 160, 560 | 278, 862 | 2,732,370 | 3,011,232 | 5 | 3,236 |
| Leather and leather products | 28 | 18 | 1,308,484 | 132, 595 | 376,725 | 509,320 | 10 | 133,836 |
| Rubber and rubber goods.. | $\stackrel{2}{8}$ | 1 | - 2364 |  |  |  | 1 | ${ }_{315}^{107}$ |
| Lumber and wood products | 118 | 90 | 1,366,860 | 117,984 | 206,847 | 324,831 | 28 | 315,662 |
| Paper and pulp products... | 19 | 15 | 3,056,839 | 305,854 | 481,748 | 787,602 | 4 | 23,863 |
| Printing and publishing. | 60 | 45 | 237,287 | 19,044 | 25,798 | 44,842 | 15 | 20,684 |
| Chemicals and allied substances | 22 | 12 | 91, 478 | 7,136 | 22,192 | 29,328 | 10 | 243,450 |
| Stone, clay, and glass products. | 17 | 11 | 105,190 | 10,350 | 1,673 | 12,023 | 6 | 30,187 |
| Metal and metal products. | 48 | 30 | 885,280 | 58,764 | 350, 848 | 409,612 | 18 | 115,897 |
| All other manufacturing industrie | 32 | 22 | 938, 191 | 70,823 | 264, 135 | 334,958 | 10 | 29,679 |
| Total manufacturing. | 465 | 342 | 13,978, 950 | 1,077,603 | 4,565,664 | 5,643,267 | 123 | 945,065 |
| Construction. | 58 | 38 | 666,970 | 44,638 | 247, 121 | 291,759 | 20 | 173,843 |
| Transportation and other public utilitie | 294 | 218 | 3,769,828 | 410,817 | 59,056 | 469, 873 | 76 | 3,429, 637 |
| Trade. | 583 | 482 | 4,209,310 | 307, 461 | 910,736 | 1,218, 197 | 101 | 281,827 |
| Public service-professional, amusements | 98 | 488888 | -70,163 | 2,746 | 1,296 | 4,042 | 50 -108 | 111,989 |
| Finance, banking, insurance, etc......... | 386 | 278 | 1,742, 433 | 144,452 | 86,214 | 230,666 | 108 | 527, 268 |
| Combinations-predominant industry not | 85 394 | 53 | 173,274 | 13,275 | 7,658 | 20,933 | 32 394 | $\begin{array}{r} 272,088 \\ 28,060 \end{array}$ |
| Total. | 2,469 | 1,496 | 25, 251,628 | 2,063, 445 | 5, 934, 284 | 7,997,729 | 973 | 6,490,020 |

MARYLAND.

| Industrial groups. | Totalnumber of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Ayriculture and related industries. Mining and quarrying............. | $\begin{array}{r}57 \\ 105 \\ \hline\end{array}$ | 30 57 | \$107,280 $7,388,383$ | $\$ 7,393$ 783,627 | 82,493 715,489 | $\begin{array}{r} \$ 9,886 \\ 1,499,116 \end{array}$ | 27 48 | $\begin{aligned} & 850,551 \\ & 423,7.51 \end{aligned}$ |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Frod products, liquors, and tobacco. | 196 | 155 | 6,218,145 | 441,858 | 2, 205, 054 | 2,646,912 | 41 | 559,720 |
| Textile and textile products... | 91 | 84 | 6,379,902 | 543,459 | 2,120,689 | 2,664,148 | 7 | 82, 943 |
| Leather and leather products. | 25 6 | 18 4 | 805,117 40,996 | 67,485 2,467 | 205,753 14,890 | 273,238 17 | 7 | 15,449 30,925 |
| Lumber and wood products. | 69 | 57 | 1,544, 122 | 147,007 | 359,502 | 506,509 | 12 | 91,994 |
| Paper and pulp products. | 26 | 25 | 1,005,093 | 84,060 | 262,717 | 346,777 | 1 | 39,277 |
| Printing and publishing. | 105 | 79 | 972,395 | 79,607 | 195,957 | 275,564 | 26 | 34,854 |
| Chemicals and allied substances | 80 | 62 | 3,104,789 | 271, 147 | 708, 040 | 979, 187 | 18 | 47,936 |
| Stone, clay, and glass products. | 51 | 31 | 519,317 | 49,183 | 54, 430 | 103, 613 | 20 | 245, 440 |
| Metal and metal products......... | 130 | 108 | 3,445, 290 | 221, 692 | 1,412, 298 | 1,633, 990 | 22 | 20, 706 |
| All other manufacturing industries | 89 | 72 | 9,125,338 | 400,096 | 5,675, 654 | 6,075,750 | 17 | 399, 191 |
| Total manufacturing. | 868 | 695 | 33,160,504 | 2,308,081 | 13,214,984 | 15,523,045 | 173 | 1,752, 435 |
| Construction.. | 132 | 98 | 939, 686 | 72,454 | 212, 820 | 285, 274 | 34 | 229,244 |
| Transportation and other public utilities | 213 | 172 | 8,079,599 | 822,385 | 951,477 | 1,773, 862 | 41 | 88, 404 |
| Trade.. | 672 | 600 | 18,280,365 | 1,325,596 | 6,110,885 | 7,436,411 | 72 | 312,444 |
| Public service-professional, amusements, h | 205 | 157 | 2,666,583 | 196,669 | 777,602 | 974,271 | 48 | 138,959 |
| Finance, banking, insurance, etc.......... | 837 97 | 649 | 11, 275, 453 | 1,084, 865 | 418,235 | 1,503, 100 | 188 | 1,566, 654 |
| Combinations-predominant industry not a | 97 312 | 71 | 2,863, 839 | 224,230 | 887, 222 | 1,111,452 | 26 312 | $\begin{array}{r} 308,289 \\ 9,786 \end{array}$ |
| Total. | 3,498 | 2,529 | 84,761,692 | 6,825,210 | 23,291, 207 | 30, 116, 417 | 969 | 4,875,517 |

MASSACHUSETTS.

| Agriculture and related industries. | 223 | 112 | \$1,351,042 | \$130, 812 | \$100, 295 | \$231,107 | 111 | \$551,655 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Mining and quarrying....... | 182 | 74 | 18,389,690 | 1,794,814 | 3,002,213 | 4,797,027 | 108 | 2,725,086 |



MICHIGAN.

| Agriculture and related industries. Mining and quarrying. | 181 83 | 84 45 | $\begin{array}{r} 8999,346 \\ 6,247,614 \end{array}$ | $\begin{aligned} & \$ 93,635 \\ & 649,066 \end{aligned}$ | $\begin{aligned} & 858,219 \\ & 681,402 \end{aligned}$ | $\begin{array}{r} \$ 151,854 \\ 1,330,468 \end{array}$ | 97 38 | $\begin{array}{r} \$ 407,166 \\ 393,777 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 398 | 290 | 12,540,721 | 948,669 | 3,904,516 | 4, 8:3,185 | 108 | 1, 464, 927 |
| Textileand textile products.. | 96 | 80 | 5,405,897 | 324,006 | 2,575,601 | 2,899,607 | 16 | 64,803 |
| Leather and leather products | 41 | 31 | 2,840, 082 | 215,584 | 958,013 | 1,173,597 | 10 | 141,656 |
| Rubber and rubber goods. | 12 | 7 | 38,306 | 3,193 | 1,585 | 4,778 -7278 | 5 | 3,621 |
| Lumber and wood products. | 329 | 258 | 17,694,386 | 1,302,552 | Б, 976, 404 | 7,278,956 | 71 | 1,029,900 |
| Paper and pulp products. | 54 | 48 | 7,301,018 | 480,229 | 3,202,563 | 3,682,792 | 6 | 152,063 |
| Printing and publishing. | 238 | 185 | 2, 815,335 | 199,074 | 885, 867 | 1,084,941 | 53 | 188, 019 |
| Chemicals andallied substances | 131 | 105 | 9,068, 840 | 716,454 | 2,897,799 | 3,614,253 | 26 | 138,261 |
| Stone, clay, and glass products | 86 832 | 67 | 18,188, 581 | 111, 105 | - 175,490 | -286, 595 | 29 | 151, 164 |
| Metaland metal products. ......... | 832 <br> 254 | 650 194 | $185,831,867$ $9,523,195$ | $13,151,939$ $\mathbf{7 8 0}, 909$ | $74,791,826$ $2,586,452$ | $87,943,765$ $3,367,361$ | 182 60 | $4,979,751$ 338,076 |
| Totalmanufacturing. | 2,471 | 1,905 | 254,248, 228 | 18,233, 714 | 97,956, 116 | 116, 189,830 | 566 | 8,652,241 |
| Construction. | 218 | 154 | 16,080, 471 | 565, 946 | 9,843,485 | 10, 409, 431 | 64 | 331, 420 |
| Transportation and other publicutilities | 424 | 297 | 11,113,718 | 1,235, 508 | 342,860 | 1,578, 368 | 127 | 1,232,491 |
| Trade. | 2,006 | 1,662 | 27,136, 809 | 2,081,085 | 6, 592, 640 | 8,673,725 | 344 | 1,506,021 |
| Publieservice-professional,amusements, | 403 | 255 | 1,676,610 | 123,449 | 279,447 | 402,896 | 148 | 780,598 |


| Industrial groups. | Total number or corpo-rations.$\qquad$ | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
|  | $\begin{aligned} & 1,942 \\ & 239 \\ & 1,054 \end{aligned}$ | 1,403 145 1 | $\begin{array}{r}813,642,503 \\ 7,583,377 \\ 375 \\ \hline\end{array}$ | \$1,183,130 | $\$ 865,826$ $1,712,321$ | $\$ 2,048,956$ $2,389,765$ | $\begin{array}{r} 539 \\ 1,04 \\ 1,053 \\ \hline \end{array}$ | $\begin{array}{r} \$ 3,482,679 \\ 1,665,425 \\ 40,718 \end{array}$ |
| Total. | 9,021 | 5,951 | 338,729,021 | 24, 842,977 | 118,332,316 | 143, 175, 293 | 3,070 | 18,492,536 |
| minNesota. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. Mining and quarrying. | 150 132 | 69 62 | $\begin{array}{r} \$ 542,415 \\ 2,263,957 \end{array}$ | $\begin{aligned} & \$ 45,661 \\ & 186,483 \end{aligned}$ | $\begin{aligned} & \$ 550,739 \\ & 585,378 \end{aligned}$ | $\begin{aligned} & \$ 96,400 \\ & 771,861 \end{aligned}$ | 81 70 | $\begin{gathered} \$ 419,143 \\ 911,024 \end{gathered}$ |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 649 | 548 | 10, 352, 101 | 841,081 | 2,539,952 | 3,381,033 | 101 | 847,690 |
| Textile and textile products.. | 72 26 | $\stackrel{62}{26}$ | 3, 104, 137 | 231,760 126,797 | $1,046,472$ 388,602 | 1,278, ${ }_{515,399}$ | 10 | 17,795 |
| Rubioer and rubber goods... | ${ }_{6}^{6}$ | 1 | 1,4,666 |  |  |  | 5 | 195, 1000 |
| Lumber and wood products | 118 | 94 | 7, 427, 122 | ${ }^{697}$,389 | 1,526,268 | 2,223, 657 | 24 | 191,526 |
| Paper and pulp products. | 181 | 138 | 1,397, 592 | 118, 767 | 193,261 | ${ }_{312}^{67,028}$ | $4{ }_{4}^{4}$ | 10,728 |
| Chemicals and allied substances. | 76 | 52 | 3,246,862 | 266, 555 | 906, 376 | 1,172, 931 | 24 | 114, 274 |
| Stone, clay, and glass produc | ${ }^{67}$ | $\begin{array}{r}31 \\ 144 \\ \hline\end{array}$ | - 619,725 | $\begin{array}{r}42,321 \\ 397225 \\ \hline\end{array}$ | 210,411 | ${ }^{252,732}$ | 36 <br> 82 | 132, 651 |
| Metaland metal products. | 117 | $\begin{array}{r}144 \\ 93 \\ \hline\end{array}$ |  |  |  | 2, ${ }^{2}, 8010,965$ | $\begin{array}{r}82 \\ 24 \\ \hline\end{array}$ | 569,603 138,374 |
| Totalmanufacturing. | 1,561 | 1,208 | 40,649, 298 | 3,284,627 | 11,301,981 | 14,586, 608 | 353 | 2,391,557 |
| Construction..............i. ${ }^{\text {Transportation }}$ and other public | 137 | 86 | 725, 570 | 56, 118 | 132,986 | 189, 104 | ${ }^{51}$ | 216,234 |
| Transportation and other public utilities... | 360 | 281 | 38,458,663 | 4,316,627 | 1,247, 894 | 5,564,521 | 79 | 810,067 |
| Trade.......................................... | 1,964 | 1,723 | 35, 106,005 | $2,766,609$ 60,199 | 8, 357,177 | $11,123,786$ 108,723 | 241 83 | $1,060,596$ 308,527 |
| Finance, banking, insurance, etc. | 2,675 | 2,035 | 17,283, 356 | 1,475,441 | 904,557 | 2,379,998 | 640 | 3,566, 281 |
| Combinations-predominate industry not ascertainable | 247 | 147 | 2,304,047 | 192,250 | 532,372 | 724, 622 | 100 | 478, 025 |
| Inactive concerns. | 1,091 |  |  |  |  |  | 1,091 | 7,392 |
| Total. | 8,576 | 5,787 | 138, 101,260 | 12,384,015 | 23, 161,608 | 35, 545,623 | 2,789 | 10,168,846 |

MISSISSIPLI


| Industrial groups. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excess. profits tax. | Total tax. | Number. | Deficit. |
| Construction.. | 309 | 215 | \$1, 242,558 | \$80,233 | \$283, 582 | \$363, 815 | 94 | \$272, 592 |
| Transportation and other public utilities | 585 | 326 | 9,924, 050 | 1,095,218 | 270, 991 | 1,366,209 | 259 | 4,883, 747 |
| Trade ............................................. | 2,907 | 2,347 | 66,999,658 | 4,700,031 | 23,529,225 | 28,229, 256 | 560 | 1,372, 410 |
| Public service-professional, amusements, hotels, etc. | 675 3,990 | 2,390 | $1,756,180$ $25,659,736$ | 126,877 $2,160,316$ | 184,675 $1,703,525$ | 311,552 $3,863,841$ | 285 1,097 | 542,522 $4,770,649$ |
| Finance, banking, insurance, etc...................... Combinations-predominant industry not ascertainab | 3,990 325 | 2,893 | $25,659,736$ $5,535,419$ | $2,160,316$ 459,414 | $1,703,525$ $1,433,422$ | $3,863,841$ $1,892,836$ | 1,097 | 4, 770,649 $1,126,892$ |
| Inactive concerns........................................ | 1,685 |  |  |  | 1,433,422 | 1,852,830 | 1,685 | 1,109, 702 |
| Total. | 13,332 | 8,294 | 258,919,402 | 18,986,868 | 84,412,911 | 103,399, 779 | 5,038 | 20,533,855 |
| MONTANA. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. | 271 | 177 | \$1,864,775 | \$172,317 | \$125, 118 | \$297,435 | 94 | \$406,462 |
| Mining and quarrying.. | 138 | 53 | 1,705,434 | 168,718 | 166, 193 | 334,911 | 85 | 795,893 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco.. | 110 | 75 | 1,004,494 | 77,004 | 215,512 | 292,516 | 35 | 576,047 |
| Textile and textile products......... | 17 | 13 | 529,032 | 18,491 | 353, 524 | 372,015 | 4 | 23,696 |
| Leather and leather products. | 4 | 4 | 89,532 | 8,259 | 9,477 | 17,736 |  |  |
| Rubber and rubber goods.... | ${ }_{2}^{2}$ | 1 | 6,422 |  | 5 659 | - 659 | 1 | 2,092 |
| Lumber and wood products. | 14 | 12 | 86, 292 | 7,599 | 5,236 | 12,835 | 2 | 6,057 |
| Paper and pulp products.. | 2 | 2 | 109,344 | 10,298 | 19,524 | 29,822 |  |  |
| Printing and publishing ......... | 46 | 34 | 171,500 | 12,972 | 11,748 | 24,720 | 12 | 17,863 |
| Chemicals and allied substances. | 10 | 8 | 64,493 | 6,242 | 1,792 | 8,034 | 2 | 4,493 |
| Stone. clay, and glass products. | 23 | 11 | 54,581 | 4,571 | ${ }^{3} 321$ | 4,892 | 12 | 40, 530 |
| Metal and metal products. | 19 | 18 | 108, 663 | 9,260 | 2,075 | 11,335 | 1 | 2,562 |
| All other manufacturing industries. | 5 | 3 | 12,271 | 966 |  |  | 2 | 6,177 |
| Total manufacturing. | 252 | 181 | 2,236,624 | 155,662 | 619,868 | 775,530 | 71 | 679,517 |
| Construction... | 58 | 40 | 619, 402 | 63,385 | 32,742 | 96, 127 | 18 | 155,858 |
| Transportation and other public utilities. | 153 | 102 | 4,059,325 | 464,409 | 25, 878 | 490, 287 | 51 | 157,682 |
| Trade.................... | 1,031 | 859 | 9,066,488 | 699,390 | 1,154,371 | 1,853,761 | 172 | 580, 569 |
| Public service-professional, amusements, hotels, ete. | 158 | 113 | 554,579 | 40,508 | 63,390 | 103,898 | 45 | 198,778 |


| Finance, banking, insurance, ete. <br> Combinations-predominant industry not ascertainable <br> Inactive concerns | $\begin{aligned} & 942 \\ & 691 \\ & 690 \end{aligned}$ | 763 71 | $6,353,640$ $2,360,984$ | 521,865 238,831 | 503,130 248,055 | $1,024,995$ 486,886 | 179 40 690 | $\begin{array}{r} 608,267 \\ 87,421 \\ 14,015 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Total. | 3,804 | 2,359 | 28,821, 251 | 2,525,085 | 2,938,745 | 5,463, 830 | 1,445 | 3,684,462 |

## NEBRASKA.

| Agriculture and related industries. Mining and quarrying............ | 84 37 | 56 20 | $\$ 622,066$ 290,189 | $\$ 51,940$ 26,161 | $\$ 855,674$ 51,240 | $\begin{array}{r} 8137,614 \\ 77,401 \end{array}$ | 28 17 | $\begin{array}{r} \$ 155,158 \\ 64,360 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 142 | 98 | 1,723,344 | 133,285 | 436,412 | 569,697 | 44 | 315,485 |
| Textile and textile products. | 16 | 14 | 167,855 | 12,761 | 40,785 | 53,546 | 2 | 1,082 |
| Leather and leather products | 3 | 3 | 10, 185 | 665 |  | 665 |  |  |
| Rubber and rubber goods.... | 4 | 2 | 4,231 | 252 | 8 | 260 | 2 | 58,152 |
| Lumber and wood products | 29 | 19 | 223,821 | 17,282 | 48, 131 | 65,413 | 10 | 46,515 |
| Paper and pulp products. | 3 | 2 | 47, 830 | 4,534 | 4,932 | 9,466 | 1 | 3,796 |
| Printing and publishing. | 72 | 54 | 1,365, 289 | 124,036 | 250,340 | 374, 376 | 18 | 36,653 |
| Chemicals and allied substances | 34 | 21 | 131,111 | 5,079 | 7,529 | 12,608 | 13 | 260, 184 |
| Stone, clay, and glass products. | 34 | 23 | 90, 932 | 5,738 | 9,946 | 15,684 | 11 | 40,688 |
| Metal and metal products. | 65 | 41 | 601,783 | 56,409 | 69,813 | 126, 252 | 24 | 178,312 |
| All other manufacturing industrif | 42 | 27 | 556, 002 | 47,743 | 111, 620 | 159,363 | 15 | 96,356 |
| Total manufacturing. | 444 | 304 | 4,922,383 | 407, 784 | 979,546 | 1,387, $33_{0}$ | 140 | 1,037,223 |
| Construction........................ | 52 302 | $\begin{array}{r}40 \\ \hline 944\end{array}$ |  | 16,214 | 11,012 | 27,226 360 | 12 | 69,815 |
| Transportation and other public utilities | +302 | - 244 | 1,437,218 | 113,191 | 247, 143 | 360,334 | 58 | 99, 047 |
| Trade........................................ | 1,838 | 1,129 | 15, 152,496 | 1, 190, 171 | 3,210,822 | 4, 400, 993 | 209 | 579, 083 |
| Public service-professional, amusements, hotels, etc | 1,580 | 106 $\mathrm{I}, 426$ |  | 24,534 705,894 | 12,083 761,277 | 37,517 $1,467,171$ | 40 154 | 146,880 $1,609,217$ |
| Combinations-predominant industry not ascertainable | 84 | 55 | 1,192,927 | 99,950 | 264, 014 | -363,964 | 29 | $1,609,217$ 283,393 |
| Inactive concerns. | 397 |  |  |  |  |  | 397 | 1,234 |
| Total. | 4,464 | 3,380 | 33, 872,984 | 2,635,839 | 5, 623, 711 | 8,259,550 | 1,084 | 4,045, 410 |


| Agriculture and related industries. Mining and quarrying. | 34 <br> 96 | 25 19 | $\begin{array}{r} \$ 562,733 \\ 126,103 \end{array}$ | $\begin{array}{r} 860,924 \\ 13,001 \end{array}$ | $\begin{array}{r} \$ 11,324 \\ 5,287 \end{array}$ | $\begin{array}{r} \$ 72,248 \\ 18,288 \end{array}$ | 9 78 | $\begin{array}{r} \$ 63,206 \\ 1,400,376 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 12 | 9 | 23,805 | 1,255 |  | 1,255 | 3 | 65,040 |
| Textile and textile products......... Leather and leather products. |  |  |  |  |  |  |  |  |
| Rubber and rubber goods.... |  |  |  |  |  |  |  |  |
| Lumber and wood products. | 3 | 2 | 17,360 | 1,525 | 652 | 2,177 | 1 | 70,213 |


| Industrial groups. | Total of corpo rations.$\qquad$ | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Netincome. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Manufacturing-Continued. Paper and pulp products |  |  |  |  |  |  |  |  |
| Printing and publishing. | 10 | 7 | ¢16, 1002 | \$968 | 9880 | \$1,838 | 3 | \$472 |
| Chemicals and allied substances |  |  |  |  |  |  |  |  |
| Stone clay, and glass produc | 5 | 4 | 90, 725 | 6,357 | 30,886 | 37,243 | 1 | 272 |
| All other manufacturing industries |  |  |  |  |  |  |  |  |
| Total manufacturing. | 32 | 24 | 162,051 | 11, 107 | 34,120 | 45,227 | 8 | 135,997 |
| Construction. |  |  |  |  |  |  |  | 8,475 |
| Transportation and other public utilities | 24 | 17 | 229,651 | ${ }^{23,542}$ |  |  | 7 | 26, 6.55 |
| Public service-profesional, amusements, h | 15 | 7 | 21,429 | 1,258 |  | 1,258 | ${ }_{8}^{18}$ | 22,856 6,324 |
| Finance, banking, insurance, etc........... | 53 | 42 | 350, 094 | 26,671 | 50,447 | 77, 118 | 11 | 195,496 |
| Combinations-predominant industry not a | 16 94 | 10 | 524,900 37 | 47, 156 | 111,625 | 158,781 | ${ }^{6}$ | -1,725 |
| Total. | 440 | 206 | 2,288,227 | 206,667 | 232,308 | 438,975 | 234 | 1,876,750 |

NEW HAMPSEIREE.

| Agriculture and related industrics <br> Mining and quarrying. | 10 8 | 5 | $\$ 68,897$ 58,929 | \$7,009 5,039 | $\$ 3,451$ 8,700 | $\begin{gathered} \$ 10,460 \\ 13,739 \end{gathered}$ | 5 3 | 87,329 66,497 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and | 46 69 | ${ }_{65}^{37}$ | 834,105 | 59,271 | - 271,980 | 331,251 |  | 624,316 |
| Teather and leather products. | 69 <br> 8 | 65 <br> 31 <br> 1 | $18,247,162$ $2,956,371$ | $1,183,307$ 194,981 | 8, $8,224,116$ | 9,386,775 | $\frac{4}{7}$ |  |
| Rubber and rubber goods. | 1 | 1 | 770 |  |  |  |  |  |
| Lumber and wood products | 67 | 59 | 2,287,332 | 191,309 | 571, 230 | 762,539 | 8 | 16,495 |
| Paper and pulp products. Printing and publishing. |  | $\stackrel{21}{16}$ | 5, 318,385 | 443,241 27,304 | $1,660,449$ 19,461 | $2,103,690$ 46,765 | 3 | 54,142 1,749 |



NEW JERSEY.

| Agriculture and related industries. | $\begin{array}{r}124 \\ 57 \\ \hline\end{array}$ | 65 <br> 39 | $\$ 496,902$ 304,309 | 842,564 23,861 | $\begin{array}{r} 842,063 \\ 37,232 \end{array}$ | $\begin{array}{r} 884,627 \\ 61,093 \end{array}$ | 59 18 | $\begin{array}{r} \$ 236,469 \\ 1,077,018 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 244 | 193 | 17,082,008 | 1,798,252 | 1,258,692 | 3,056,944 | 51 | 572,612 |
| Textile and textile products.......... | 485 | 410 | 29, 565,455 | 2,256,939 | 9, 759,494 | 12,016,433 | 75 | 338,999 |
| Leather and leather products. | 87 | 71 | 2,315,398 | 196,587 | 1552, 144 | 748,731 | 16 | 110,039 |
| Rubber and rubber goods. | $\stackrel{59}{95}$ | 47 | 5,068,671 | 404,064 | 1, 654, 790 | 2,058,854 | 12 | 136, 923 |
| Lumber and wood products | 95 | 74 | 1,178, 237 | 75,811 | 409, 119 | 484,930 | 21 | 129,137 |
| Paper and pulp products. | 68 | 53 | 2,005,313 | 160, 658 | 565, 974 | 726, 632 | 15 | 101,001 |
| Printing and publishing.. | 164 | 113 | 2, 217, 289 | 175,182 | 643,586 | 818,768 | 51 | 242,035 |
| Chemicals and allicd substances | 122 | 124 | $5,603,950$ $5,379,218$ | 400, $\mathbf{4 7 2} \mathbf{2 3 8}$ | $1,996,210$ $2,191,655$ | 2, 396,283 | 68 | 649,933 |
| Metal and metal products. | 606 | 464 | 47, 297, 575 | 4,314,371 | 10,307, 937 | 14,622,308 | 142 | 252,688 $2,230,247$ |
| All other manufacturing indus | 328 | 223 | 17,551,771 | 1,368,487 | 5,614,382 | 6,982, 869 | 105 | 910,858 |
| Total manufacturing | 2,484 | 1,882 | 135,264,915 | 11,522, 662 | 34,953,983 | 46,476,645 | 602 | 5,674,472 |
| Construction ............... | 381 | 291 | 2,445,609 | 181, 177 | 611, 951 | 793, 128 | 90 | 386,961 |
| Transportation and other public utilities | - 508 | 342 1.109 | 12, 197, 831 | 1,337, 566 | 568, 369 | 1,905,935 | 166 | 3,278,022 |
| Trade. | 1,352 | 1,109 | 20,200,724 | 1,624,246 | 4,789, 302 | 6,413,548 | 243 | 848,443 |
| Public service-professional, amusements, hotels, | ${ }^{4} 408$ | , 267 | 1,565,614 | 117, 296 | 213, 687 | ${ }^{3} 330,983$ | 141 | 570,681 |
| Finance, banking, insurance, etc.......... | 2,179 | 1,349 | 14, 156, 883 | 1,283,712 | 666, 564 | 1,950, 276 | 830 | 27,281, 859 |
| Combinations-predominant industry not ascertainable | 1265 | 158 | 4,385,938 | 336, 122 | 1,318; 103 | 1,654, 225 | 107 | 2,015,628 |
| Inactive concerns. | 1,049 | 1 |  |  |  |  | 1,048 | 28,736 |
| Total. | 8,807 | 5,503 | 191,018,725 | 16, 469, 206 | 43, 201, 254 | 59,670, 460 | 3,304 | 41,398,289 |

NEW MEXICO.



NORTH DAKOTA.


| Manufacturing: |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Food products, liquors, and tobacco. | 691 | :180 | 18,689,751 | 1,396,722 | 5,905,847 | 7,302,569 | 111 | 1,975,177 |
| Textile and textile products.. | 279 | 243 | 11, 838, 853 | 865, 702 | 3,994,751 | 4,860, 453 | 36 | 220, 094 |
| Leather and leather products. | 105 | 91 | 7, 147, 886 | 534, 776 | 2, 486, 798 | 3,021, 574 | 14 | 109, 495 |
| Rubber and rubber goods. | 96 | 73 | 52, 252,423 | 3,967, 182 | 18, 833, 217 | 22, 800, 399 | 23 | 411, 881 |
| Lumber and wood products. | 325 | 273 | 6,811,257 | 598, 458 | 1,388, 461 | 1,986, 919 | 52 | 258,859 |
| Paper and pulp products. | 112 | 95 | 7,550, 857 | 596,690 | 2,319,596 | 2,916, 286 | 17 | 172, 247 |
| Printing and publishing | 461 | 369 | 4, 336, 412 | 362, 814 | 741, 723 | 1,104, 537 | 92 | 235,752 |
| Chemicals and allied substances | 332 | 254 | 26, 387, 713 | 2, 205, 329 | 6,894, 215 | 9,099, 544 | 78 | 764,753 |
| Stone, clay, and glass products. | 326 | 235 | 8,443, 563 | 731,683 | 1,814, 904 | 2,546,587 | 91 | 471,874 |
| Metaland metal products...... | 1, ${ }_{481}$ | 1,288 | $228,792,623$ $26,292,938$ | 15, 110,869 | 98,579, 905 | 113,690, 774 | ${ }_{2}^{278}$ | 4,779,069 |
| All other manufacturing industries | 481 | 374 | 26,292,938 | 1,948, 827 | 9,440,617 | 11,389, 444 | 107 | 770,697 |
| Total manufacturing. | 4,774 | 3,875 | 398, 544, 306 | 28,319, 052 | 152, 400, 034 | 180, 719, 086 | 899 | 10,179, 898 |
| Construction. | 543 | 415 | 22,698, 852 | 1,043, 928 | 12,481, 940 | 13, 525, 868 | 128 | 778,449 |
| Transportation and other public utilities | 827 | 628 | 41,090,748 | 3,699, 664 | 9, 205, 541 | 12,905, 205 | 199 | 4,556, 466 |
| Trade ............................................ | 3,368 | 2,945 | 60, 162, 837 | 4,522,978 | 17, 163,541 | 21,686,519 | 423 | 2,330, 787 |
| Publicservice-professional, amusements, hotels, etc | 761 | ${ }_{2} 538$ | 3,995, 818 | 304,795 | 676,957 | 981,752 | 223 | 685,771 |
| Finance, banking, insurance, etc................... | 2,925 | 2,198 | $27,582,627$ $42,152,918$ | 2,383, 065 $3,304,852$ | $1,883,455$ $13,260,482$ | $4,266,520$ $16,565,334$ | 727 132 | 6, 167, 316 |
| Combinations-predominant industry not ascertainab | 1,379 1,395 |  | 42,152,918 | 3,304, 852 | 13, 260, 482 | 16,565, 334 | 132 1,395 | $\begin{aligned} & 632,401 \\ & 174,951 \end{aligned}$ |
| Total. | 15,815 | 11,394 | 643, 186, 133 | 47, 484,999 | 219,859, 556 | 267,344, 555 | 4,421 | 28,807, 704 |
| OKLAFOMA. |  |  |  |  |  |  |  |  |
| Agriculture and related industries | 79 | 52 | \$166,078 | \$9,322 | \$14,416 | \$23,738 | 27 | \$154, 325 |
| Mining and quarrying........ | 981 | 513 | 8,528,679 | 728,299 | 1,610,622 | 2,338,921 | 471 | 7,123,537 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 128 | 96 | 1,203,309 | 85,821 | 296, 853 | 382,674 | 32 | 144, 592 |
| Textile and textile products.. | 11 | 9 | 110,766 | 7,907 | 26,455 | 34,362 | 2 | 2,400 |
| Leather and leather products. |  |  |  |  |  |  | 1 | 197 |
| Rubber and rubber goods. | 3 | 2 | 2,643 | ${ }^{12}$ |  | - 12 | 1 | 1,781 |
| Lumber and wood products | 22 | 20 | 175,755 | 11,393 | 44,962 | 56,355 | 2 | 7,380 |
| Paper and pulp products.. | 2 | 1 | 6,742 | , 529 | 163 | 692 | 1 | 10,095 |
| Printing and publishing. | 63 | 47 | 179,885 | 10,904 | 21,000 | 31,904 | 16 | 114, 689 |
| Chemicals and allied substances | 140 | 82 | 5, 568, 241 | 416, 141 | 1,902,525 | 2,318,666 | 58 | 689, 280 |
| Stone, clay, and glass produc | 31 | 19 | 186,204 | 15, 622 | 24,995 | 40,617 | 12 | 333, 864 |
| Metaland metal products. | 46 | 35 | 951, 452 | 63,337 | 358, 148 | 421, 485 | 11 | 84, 734 |
| All other manufacturing industries. | 28 | 21 | 115,672 | 7,988 | 13, 893 | 21, 881 | 7 | 51,360 |
| Total manufacturing. | 475 | 332 | 8,500,669 | 619,654 | 2,688,994 | 3,308,648 | 143 | 1,440,372 |
| Construetion. | 95 | 66 | 320, 397 | 22,832 | 32, 333 | 55, 165 | 29 | 179,754 |
| Transportation and other public utilities. | 218 | 143 | 1,260, 393 | 102, 782 | 186,575 | 289, 357 | 75 | 1,012,393 |
| Trade. | 1,072 | 876 | 9, 130, 843 | 661,023 | 1,951,409 | 2,612, 432 | 196 | 760,291 |
| Publieservice-professional, amusements, hotels, ete | 194 | 1833 | (299, 803 | 16,220 | 29,923 | 46, 143 | 61 | 142, 661 |
| Finance, banking, insurance, etc. | 1,226 | 1,069 | 6,079, 725 | 420, 761 | 509,275 | 980,036 | 157 | 507,947 |

TABLE 13.-CORPORATION RETURNS-DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRI-TORIES-Continued.

| Industrial groups. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Combinations-predominant industry not ascertainable. | $\begin{array}{r} 125 \\ 1,853 \end{array}$ | 75 2 | $\begin{array}{r}\$ 3,339,401 \\ 324 \\ \hline\end{array}$ | \$336,306 | \$333,786 | \$670,092 | $\begin{array}{r} 50 \\ 1,851 \end{array}$ | $\begin{array}{r} \$ 649,001 \\ 3,773 \end{array}$ |
| Total. | 6,321 | 3,261 | 37,626,312 | 2,917,199 | 7, 407, 333 | 10,324, 532 | 3,060 | 11,974,054 |
| OREGON. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. | 253 | 140 | \$2,272,948 | \$169,594 | \$658, 361 | \$827, 955 | 113 | \$1,122,304 |
| Mining and quarrying.............. | 36 | 16 | 165,710 | 15,299 | 19,181 | 34,480 | 20 | 378, 089 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 200 | 162 | 4. 689,489 | 352,346 | 1,483,170 | 1,835,516 | 38 | 299, 016 |
| Textile and textile products........ | 23 | 17 | 516,909 | 40,404 | 149,662 | 190,066 | 6 | 30,452 |
| Leather and leather products. | 18 | 17 | 262,007 | 16,982 | 90,013 | 106,995 | 1 | -9488 |
| Rubber and rubber goods. | 5 | 3 | - 3,816 | - 6 |  | ${ }^{6}{ }^{6}$ | 2 | 25,088 |
| Lamber and wood products. | 155 | 98 | 3,678,408 | 295,406 | 1,025,810 | 1,321,216 | 57 | 767, 865 |
| Paper and pulp products. | 7 | ${ }_{6}^{6}$ | 867,500 | 45, 104 | 480, 327 | 525,431 | 1 | 13, 442 |
| Printing and publishing..... | 65 | 52 | 351,138 | 25,696 | 68,672 | 94,368 | 13 | 77,567 |
| Chemicals and allied substances | 21 20 | 12 | 177,368 64,645 | 10,980 3,529 | 66,032 20,060 | 77,012 23,589 | 9 | 10,989 31,664 |
| Metal and metal products..... | 88 | 74 | 2,529,069 | 105,017 | 1,535,684 | 1,640, 701 | 14 | 112,261 |
| All other manufacturing industries. | 41 | 34 | 341,585 | 26,459 | 83,389 | 109, 848 | 7 | 23,961 |
| Total manufacturing. | 643 | 488 | 13,481,934 | 921, 929 | 5,002,819 | 5,924,748 | 155 | 1,393,253 |
| Construction. | 84 | 64 | 2,212, 848 | 75,904 | 1,490,579 | 1,566,483 | 20 | 271,709 |
| Transportation, and other public utilities. | 298 | 193 | 856, 772 | 59,434 | 158,128 | , 217, 562 | 105 | 2,963,865 |
| Trade.............................................. | 806 216 | 675 <br> 150 <br> 15 | 9,281,407 | 731,426 32,456 | $1,990,782$ 71,890 | $2,722,208$ 104,346 | $\begin{array}{r}131 \\ 66 \\ \hline\end{array}$ | 492,079 98,045 |
| Finance, banking, insurance, etc. ..................... | 852 | 588 | 4,485,651 | 355,820 | 264,116 | 619,936 | 264 | 1.038,980 |
| Combinations-predominant industry not ascertainable | 179 | 107 | 1,409,626 | 139,986 | 120,219 | 260, 205 | 72 | 314,127 |
| Inactive concerns. . . . . . . . . . . . . . . . . . . . . . . . . | 1,031 |  |  |  |  |  | 1,031 | 2,061 |
| Total. | 4,398 | 2,421 | 34, 694, 323 | 2,501,848 | 9,776,075 | 12,277, 923 | 1,977 | 8,074,512 |

PENNSYIVANIA.


TABLE 13.-CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRI-
TORIES-Continued.
RHODE ISIAND-Continued.

| Industrial groups. | Total number of corporations. | Corporations reporting net income. |  |  |  |  | Corporations reporting no net income. |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number. | Net income. | Income tax. | War-profits and excessprofits tax. | Total tax. | Number. | Deficit. |
| Construction. | 56 | 37 | \$229,606 | \$16,783 | \$33,409 | \$50,192 | 19 | \$39,960 |
| Transportation and other public utilities | 53 | 37 | 2,510, 186 | 289,998 | 23,954 | 313,952 | 16 | 84,491 |
| Trade.............. | 276 | 227 | 5,372, 548 | 372, 606 | 1,922, 717 | 2,295, 323 | 49 | 274,981 |
| Public service-professional, amusements, hotels, etc | 83 | 49 | 335, 815 | 19,805 | 108, 390 | 128,195 | 34 | 164,229 |
| Finance, banking, insurance, ete ..................... | 286 67 | 206 41 | 3,448,526 | 328, 769 | 58,009 | - 386,778 | 80 | 8,579, 108 |
| Combinations-predominant industry not ascertainable | 67 247 | 41 | 4,716, 476 | 352, 374 | 1,674, 867 | 2,027,241 | 26 247 | 166,702 946 |
| Total. | 1,617 | 1,023 | 78,399, 455 | 5,271,018 | 30,611,745 | 35,882,763 | 594 | 10,296,798 |
| SOUTH CAROLINA. |  |  |  |  |  |  |  |  |
| Agriculture and related industries. | 128 | 90 | \$233,149 | \$12,524 | \$6,433 | \$18,957 | 38 | \$125,881 |
| Mining and quarrying. | 21 | 10 | 73, 803 | 6,523 | 1,718 | 8,241 | 11 | 56,258 |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | $\begin{array}{r}91 \\ 154 \\ \hline\end{array}$ | $\begin{array}{r}70 \\ 145 \\ \hline\end{array}$ | 387,412 $40,133,597$ | 2,325, $\begin{array}{r}2527\end{array}$ | 65,642 $19,403,096$ | 91,359 $21,729,023$ | 21 9 | 104,625 31,410 |
| Textile and textile products... | 154 | 145 | 40,133,597 | 2,325,927 | 19,403,096 | 21,729,023 | 9 | 31,410 |
| Rubber and rubber goods....................................................... | 2 | 2 | 10,620 | 774 | -183 | 957 |  |  |
| Lumber and wood products | 60 | 50 | 590,618 | 47,294 | 105,799 | 153,093 | 10 | 305, 741 |
| Paper and pulp products... | 3 | 3 | 162,066 | 14,626 | 32,967 | 47, 593 |  |  |
| Printing and publishing.. | 43 | 36 | 98,344 | 6,572 | 10,680 | 17,252 | 7 | 23,943 |
| Chemicals and allied substances | 83 | 74 | 2, 145, 683 | 156,234 | 616,924 | 773, 158 | 9 | 57,411 |
| Stone, clay, and glass products. Metal and metal products...... | 14 23 | 10 | $\begin{array}{r}150,328 \\ 426,178 \\ \hline\end{array}$ | 16,407 <br> 21,413 | 222,282 | 16,407 243,695 | 4 5 | 26,756 37,820 |
| All other manufacturing industries. | 17 | 15 | 227,710 | 19,956 | 42,615 | 62,571 | 2 | 7,661 |
| Total manufacturing. | 490 | 423 | 44,332,556 | 2,634, 920 | 20,500, 188 | 23,135, 108 | 67 | 595,367 |
| Construction. | 28 | 25 | 176, 559 | 9,447 | 56,696 | 66, 143 | 3 | 13,045 |
| Transportation and other public utilities | 187 | 129 | 703,391 | 64, 896 | 28,217 | 93,113 | 58 | 90,205 |
| Trade........................................... | 1,138 | 1,033 | 7,650, 889 | 599,589 | 1,613, 889 | 2, 213,478 | 105 | 227, 326 |
| Public service-professional, amusements, hotels, ete................ | 91 | 63 | 306,357 | 21,159 | 45,095 | 66,254 | 28 | 45,120 |



SOUTH DAKOTA.

| Agriculture and related industries. Mining and quarrying........... | 50 10 | 37 6 | $\begin{array}{r} \$ 361,950 \\ 147,873 \end{array}$ | $\begin{gathered} \$ 27,833 \\ 14,121 \end{gathered}$ | $\begin{array}{r} \$ 77,708 \\ 24,304 \end{array}$ | $\begin{array}{r} \$ 105,541 \\ 38,425 \end{array}$ | 13 4 | $\begin{array}{r} \$ 105,592 \\ 21,806 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco.. | 87 | 69 | 526,188 | 30,383 | 164,528 | 194,911 | 18 | 86,300 |
| Textile and textile products.......... | 2 | 1 | 42 |  |  |  | 1 | - 542 |
| Leather and leather products. | 1 |  |  |  |  |  | 1 | 7,121 |
| Rubber and rubber goods... |  |  |  |  |  |  |  |  |
| Lumber and wood products. | 6 | 6 | 57,080 | 5,023 | 4,033 | 9,050 |  |  |
| Paper and pulp products. | 1 28 | 11 |  |  |  |  |  |  |
| Printing and publishing. | 28 | 22 | 68,000 | 4,484 | 6,574 | 11,058 | 6 | 33,940 |
| Chemicals and allied substances | 5 | $\stackrel{3}{5}$ | 24, 297 | 2,075 | 592 | 2,667 | 2 | ${ }^{6} 633$ |
| Stone, clay, and giass products. | 9 | 5 | 1,723 19756 |  |  |  | 4 | 15, 136 |
| Metal and metal products........ | 8 5 | 5 4 | 19,756 10,335 | 1,319 458 | 569 | 1,888 458 | 3 1 | $\begin{array}{r} 998 \\ 1,630 \end{array}$ |
| Total manufacturing | 152 | 116 | 708,030 | 43,742 | 176, 296 | 220,038 | 36 | 146,300 |
| Construction..... | 16 | 14 | 107, 106 | 5,049 | 41,186 | 46,235 | 2 | 6,353 |
| Transportation and other public utilities | 174 | 126 | 302, 784 | 24,803 300 | 9,612 | 34,415 | 48 | 74,518 |
| Trade............................................ | 717 | 644 48 | 4,296,276 | 300,532 3,329 | 696,782 1,574 | 997,314 | 73 | 255,038 |
| Finance, banking, insurance, etc..................... | 767 | 704 | 3,607,097 | 242,218 | 301,056 | 543, 274 | 63 | 101, 886 |
| Combinations-predominant industry not ascertainab | 57 | 36 | 101,393 | 6, 714 | 4,402 | 11, 116 | 21 | 95, 994 |
| Inactive concerns. | 194 | 1 | 1,978 |  |  |  | 1.93 | 7 |
| Total. | 2,202 | 1,732 | 9,704,447 | 668,341 | 1,332,920 | 2,001,261 | 470 | 850,006 |

TENNESSEE.

| Agriculture and related industries Mining and quarrying.............. | 80 171 | 51 97 | $\$ 339,626$ $3,305,537$ | $\mathbf{\$ 4 9 , 6 0 9}$ 213,153 | $\$ 50,596$ $1,347,187$ | 8100,205 $1,560,340$ | 29 74 | $\begin{array}{r} \$ 486,066 \\ 590,329 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobacco. | 228 | 185 | 5,554,355 | 448,145 | 1,462,002 | 1,910,147 | 43 | 148,432 |
| Textile and textile products. | 106 | 96 | 5,449, 954 | 308,052 | 2, 706, 824 | 3,014, 876 | 10 | 76,351 |
| Leather and leather products. | 13 6 | 12 | 328,850 22,611 | 26,598 1,544 | 87,131 4,654 | 113,729 6,198 | 1 | $\begin{array}{r}25,473 \\ \hline 174\end{array}$ |



|  | Stone, clay, and glass products.... Metal and metal products. All other menufecturing industries | $\begin{aligned} & 54 \\ & 95 \\ & 44 \end{aligned}$ | $\begin{aligned} & 34 \\ & 78 \\ & 37 \end{aligned}$ | $\begin{array}{r} 873,186 \\ 1,618,176 \\ 1,177,628 \end{array}$ | $\begin{array}{r} 80,484 \\ 140,172 \\ 85,985 \end{array}$ | $\begin{aligned} & 142,311 \\ & 315,744 \\ & 387,158 \end{aligned}$ | $\begin{aligned} & 222,795 \\ & 455,916 \\ & 473,143 \end{aligned}$ | 20 17 7 | $\begin{aligned} & 65,618 \\ & 39,421 \\ & 16,543 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\stackrel{1}{\square}$ | Total manufacturing | 1,029 | 786 | 21,680,588 | 1,712,410 | 5,822,680 | 7,535,090 | 243 | 2, 329,898 |
| 1 | Construetion | 79 | 44 | 491,349 | 37,972 | 82,676 | 120,648 | 35 | 313,777 |
| ${ }_{0}$ | Transportation and othse public utilitic | 533 | 379 | 4,336,789 | 421,098 | 327, 789 | 748, 888 | 194 | 2,124,242 |
| - | Trade... | 2,171 | 1,912 | 35, 351,415 | 2,604, 145 | 10,006,372 | 12,610, 517 | 259 | 1,136,108 |
|  | Public service-professional, amusements, hotel | 2,140 | 1,263 1,765 | $1,525,310$ $18,815,578$ | 108,788 $1,565,717$ | - 263,212 | 372,000 $3,066,803$ | 103 | 2, 198, 077 |
|  | Combinations-predominant industry not ascertainable | 204 | 139 | 1, 526,611 | 139,815 | 172,275 | 312, 090 | 74 | 2,533,612 |
|  | Inactive concerns | 20 |  |  |  |  |  | 820 | $\stackrel{17,349}{=}$ |
| $\stackrel{\sim}{\circ}$ | Total. | $8,19 \%$ | 5,763 | 124, 123, 41 | 10,689,010 | 23, 821,578 | 24,459, 589 | 2, 433 | $12,964,819$ |

UTAEH.


VERMONT.


FIRGINIA.

| Agriculture and related industries. | 128 | 77 | \$516,652 | \$42,565 | \$34,771 | \$77,336 | 51 | \$147,848 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Mining and quarrying.. | 142 | 98 | 8,133,962 | 701,175 | 2,043,417 | 2,744,592 | 44 | 453,422 |


| Manufacturing: |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Food products, liquors, and tobacco. | 278 | 231 | $4,288,917$ | 286,937 | 1,394,097 | 1,681,034 | 47 9 | 249,571 40,431 |
| Textile and textile products....... | 74 17 | 65 13 | 7,017,209 | 408,619 139,410 | 3, 7878,765 | 3, 8918,175 | 9 <br> 4 | 40,431 |
| Rubber and rubber groods... | 17 | $\begin{array}{r}13 \\ 3 \\ \hline\end{array}$ | $1,968,296$ 27,796 | 13,914 | 5,850 | 7,764 |  | 71,458 |
| Lumber and wood products. | 135 | 102 | 2,371, 664 | 178, 148 | 696,248 | 874,396 | 33 | 428, 175 |
| Paper and pulp products.. | 25 | 21 | 868, 342 | 67,932 | -49,774 | 317, 706 | 4 | 162, 831 |
| Printing and publishing. | 81 | 64 | 545, 672 | 45,389 | 84,369 | 129, 758 | 17 | 15,463 |
| Chemicals and allied substance | 62 | 45 | 3,621, 583 | 282, 497 | 1,006, 9.54 | 1,289, 451 | 17 | 125,545 |
| Stone, clay and glass products. | 43 | 26 | 168, 156 | 13,515 | -9,955 | 23,470 | 17 | 78,574 |
| Metal and metal products. | 88 | 64 | 3,059, 874 | 251,618 | 820, 366 | 1,071,974 | 24 | 980,567 |
| All other manufacturing industrics | 44 | 32 | 913,321 | 72,561 | 219,882 | 292,443 | 12 | 81,040 |
| Total manufacturing | 850 | 666 | 24,850, 782 | 1,748,530 | 8, 763,081 | 10,502,511 | 184 | -2,230, 605.5 |
| Construction. | 89 | 70 | 1,376,963 | 20, 4 , 138 | $2.606,805$ | 2, 810,939 | 19 | 100,212 |
| Transportation and other publie utilities | 300 | 223 | 38,269, 239 | 4, 474, 833 | - 600,169 | 4,875, 002 | 77 | 480,605 |
| Trade .............. | 1,201. | 1,103 | 18,315,810 | 1,204.994 | 5, 787, 418 | 7,040, 412 | 98 <br> 50 <br> 8 | 382,876 |
| Public service-professional, amuscments, hotels, etc. Finance, banking, and insurance................. | 1,204 1,241 | $\xrightarrow{154}$ | $1,037,367$ $8,757,973$ | 80,979 722,271 | 137,568 708,185 | 218,547 $1,430,456$ | 50 307 | $\begin{array}{r} 120,097 \\ 1.198,492 \end{array}$ |
| Finance, banking, and insurance. . 7 . ${ }_{\text {combe............. }}$ | 1,241 | 984 93 | $8,757,973$ $3,411,903$ | 722,271 26,986 | 708,185 $1,050,699$ | $1,430,456$ $1,315,185$ | 307 83 | $\begin{aligned} & 1.198,492 \\ & \mathrm{i}, 197,285 \end{aligned}$ |
| Inactive concerns.................................... | 708 |  | ,411, | 26, 4 | , 1 m, |  | \%0s | 14, 067 |
| Total. | 5,009 | 3,418 | 107, 670, 674 | 9, 493,967 | 21,521,013 | 31,014, 980 | 1,591 | 6,331,559 |

WASHINGTON.

| Agriculture and related industries Mining and quarrying............ |  | $\frac{293}{62}$ | \$5,635, 454 $1,087,4$ | 843,051 02,209 | $81,085,220$ 511,482 | 81, 57,271 | 214 | $\begin{array}{r} \$ 1,108,305 \\ 2,936,429 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liquors, and tobaceo. | 314 | $23 \pm$ | 8, 608,920 | 668,163 | 2,433,695 | 3, 101, 854 | 80 | 628,279 |
| Textile and textile products. | 59 | 46 | $4 \overline{48}, 437$ | 27,249 | 158,360 | 185,609 | 13 | 13,139 |
| Leather and leather products | 16 | 10 | 164,059 | 9,985 | 64,005 | 73.991 | 6 | 42,101 |
| Rubber and rabber goods | 9 | 3 | 26,082 | 1,880 | 6,372 | 8,258 | 6 | 28,341 |
| Lumberand wood products | 428 | 285 | 9,858, 880 | 015,895 | 1,637,360 | 2,557,255 | 143 | 1,235,532 |
| Paperand pulp products. | 12 | 9 | 1,580, 220 | 85,700 | 832,656 | 918,356 | 3 | 111,938 |
| Printing and publishing. | 120 | 85 | 793, 329 | 57, 806 | 164, 142 | 221,948 | 35 | 63,147 |
| Chemicals and arlied substances | 44 | 22 | 136,368 | 12,320 | 4,452 | 16,772 | 22 | 103, 722 |
| Stone, clay, and glass products | 46 | 26 | 237,072 | 2,701 | 874 | 22,575 | 20 | 354, 297 |
| Metal and metal products.... | 172 68 | 133 48 | 2,693, 158 | 195, 208 | 826, 282 | 1,021,490 | 39 | 115,857 |
| Allother manufacturing indus | 68 | 48 | 611,414 | 40,882 | 193, 875 | 234,757 | 20 | 76,454 |
|  | 1,288 | 901 | 25,167, 930 | 2,040,796 | 6,322, 073 | 8,362, 869 | 387 | 2,772,807 |
| Construction <br> Transportation and other publicutilities. <br> Trade. | 144 | 85 | 1,559,822 | 89,160 | 680,500 | 769.060 | 59 | 401,668 |
|  | 514 | 332 | 8, 336,857 | 569,486 | 3,776,824 | 4,346,310 | 182 | 5, 805, 300 |
|  | 1,538 | 1,300 | 18,092,400 | 1,293,928 | 5,223,099 | 6,517,02 | $23 \%$ | 978, 175 |

WASHINGTON-Continued.



WISCONSIN.

| Agriculture and related industries. Mining and quarrying........... | 187 93 | 88 | $\$ 1,045,043$ 420,240 | $\$ 90,748$ 37,363 | $\$ 178,271$ 43,267 | $\$ 269,019$ 80,630 | 101 48 | $\begin{array}{r} \$ 221,194 \\ 419,693 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Manufacturing: |  |  |  |  |  |  |  |  |
| Food products, liguors, and tobacco. | 991 | 767 | 12,836,951 | 883, 159 | 1,659,282 | 5, 542, 421 | 224 | 1,371,289 |
| Textiles and textile products. | 108 | 14.4 | 8,092, 229 | 558,506 | 3,318,629 | 3, 877, 135 | 14 | 55, 651 |
| Leather and leather products. | 83 | 75 | 5, 050, 528 | 403,213 | 1,513,904 | 1,917.120 | 8 | 71, 874 |
| Rubber and rubber goods.. | 8 | 5 | 493, 362 | 84,260 | 197,855 | 232, 115 | 3 | 2,313 |
| Lumber and wood product | 289 | 238 | 9, 404,565 | 835,978 | 1,973, 957 | 2, 809,935 | 31 | 357, 488 |
| Paper and pulp products | 78 | 68 | 11,388, 937 | 733, 242 | $5,153,560$ | 5, 886,802 | 10 | 63, 553 |
| Printing and publishing. | 223 | 170 | 1,112,724 | 88,946 | 157,069 | 246,015 | 53 | 297, 903 |
| Chemicals and allied substances | 65 | 46 | 2, 125,532 | 148, 457 | 814, 650 | 963, 112 | 19 | 115,929 |
| Stone, clay, and glass product: | 68 | 47 | 1,067,4\%9 | 64,668 | 463, 189 | 527, 857 | 21 | 39, 471 |
| Metal and metal products. | 504 | 402 168 | $54,586,978$ $4,883,521$ | 3,644, 3931 | 24, 678,490 | $28,323,081$ $2,150,607$ | 102 36 | 363,508 278,360 |
| All other manufacturing in |  |  | 4,883,521 | 333, 377 | 1,817,230 | 2,150,607 |  | 278,360 |
| Total manufacturing. | 2,671 | 2, 130 | 111,041,786 | 7,723, 880 | 44,747, 320 | 52,476,200 | 541, | 3,517,839 |
| Construction. | 193 | 154 | 1,722,373 | 109, 860 | 580, 503 | 690,363 | 39 | 132,368 |
| Transportation and other public utilities | 667 | 495 | 2, 158, 624 | 189,688 | 64,399 | - 254,087 | 172 | -335, 638 |
| Trade... | 2,130 | 1,82.5 | 22, 377,802 | 1,586, 305 | 5, 016, 684 | $7.602,999$ | 331 | $\begin{array}{r}1,006,622 \\ 3 \\ \hline 56,960\end{array}$ |
| Public service-professional, amusements, hotels, etc Finance, banking, insurance, etc | 400 2,403 | 1,246 1,692 | 673,899 $10,405,474$ | $\begin{array}{r}40,154 \\ 804,804 \\ \hline\end{array}$ | 78,588 503,177 | 118,712 $1,307,981$ | $\frac{154}{711}$ | $156, \mathrm{G} 60$ $\sim, 242,601$ |
| Combinations-predominant industry not ascertainal | -2 329 | , 210 ¢ | 8,707,309 | 657, 102 | 2,871,832 | 3,228, 534 | 114 | 785, 219 |
| Inactive concerns. . . . . . . . . . . . . . | 1,802 | 1 | 362 |  |  |  | 1,861 | 55, 554 |
| Total. | 10,901 | 6,889 | 158,550, 172 | 11,244,404 | 55,084, 521 | 66,328,925 | 4,072 | 9,073, 708 |

WYOMING.



[^0]:    1 Does not include net income reported by personal service corporations; the net income of such concerns is included in personal returns.

[^1]:    a minus sign ( - ) indicates decrease.
    2 Net incomes $\$ 1,000$ and over.
    3 Net incomes $\$ 3,000$ and over.

[^2]:    ${ }^{1}$ A mimus sign ( - ) indicates decrease.
    ${ }^{2}$ Net incomes of $\$ 1,000$ and over.
    ${ }^{3}$ Net incomes of $\$ 3,000$ and over.

[^3]:    A minus sign (-) indicates decrease.
    Net incomes $\$ 1,000$ and over.
    8 Net incomes $\$ 3,000$ and over.

[^4]:    1 Annual Report of the Commissioner of Internal Revenue for the fiscal year ended June 30, immediately following the years shown above.

    2 Includes excise tax $\$ 10,671,077$, aet of Aug. 5, 1909.

[^5]:    1 Nontaxable. Personal exemption and dividends exceed net income.

[^6]:    ${ }^{2}$ Classes grouped to conceal net income and identity of the taxpayers.

[^7]:    ${ }^{1}$ Classes grouped to conceal the net income and dentity of the taxpayer.

[^8]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.

[^9]:    ${ }^{1}$ Nontavable. Personal exemption and dividends exceed net inconse.
    Classes grouped to conceal the net income and identity of the taxpayer.

[^10]:    Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{8}$ Classes grouped to conceal the net income and identity of the taxpayer

[^11]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^12]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^13]:    I Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^14]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^15]:    I Nontaxable. Personal exemption and dividends exceed net income.
    Classes gronped to conceal the net ismme and identity of the taypayer.

[^16]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
    2 Classes grouped to conceal the net income and identity of taxpayer.

[^17]:    A Nontaxable. Personal exemption and dividends exceed net income
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^18]:    1 Nontaxable. Personal exemption and dividends exceed net income. 2 Classes grouped to conceal the net income and identity of taxpayer.

[^19]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    2 Classes grouped to conceal the net income and identity of the taxpayer.

[^20]:    ${ }^{1}$ Nontaxable. Personcl exemption and dividends exceed net income.
    ${ }^{3}$ Classes grouped to conceal the net income and identity of taxpayer.

[^21]:    t Nontaxable. Personal exemption and dividends execed net income.
    ${ }^{2}$ Class es grouped to conceal net income and identity of the taxpayer.

[^22]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    ${ }_{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^23]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^24]:    ${ }^{2}$ Nontaxable. Personal exemption and dividends exceed net income.
    2 Classes grouped to conceal the net income and identity of the taxpayer.

[^25]:    ${ }^{1}$ Nontaxable. Personsil exemption and dividends exceel net income.
    ${ }^{2}$ Classes grouped to conceal net income and identity of the taxpayer.

[^26]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    2 Classes grouped to conceal the net income and identity of the taxpayer.

[^27]:    1 Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^28]:    I Nontaxable. Personal exemption aud dividends exceed net income.
    ${ }_{2}^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^29]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.
    ${ }^{2}$ Classes grouped to conceal the net income and identity of the taxpayer.

[^30]:    ${ }^{1}$ Nontaxable. Personal exemption and dividends exceed net income.

[^31]:    ${ }^{1}$ N. p. d.-Main business not precisely defined.

