TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1920

INCLUDING STATISTICS FROM

CAPITAL STOCK TAX RETURNS, 1922

FEDERAL ESTATE TAX RETURNS, 1916–1921

COMPILED UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE

WASHINGTON
GOVERNMENT PRINTING OFFICE
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STATISTICS OF INCOME—CALENDAR YEAR 1920.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., Sept. 20, 1922.

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

SIR: I have the honor to transmit the following statistical report of economic data compiled from the returns of individuals, corporations, and partnerships reporting net income for the calendar year ended December 31, 1920. There are also included herein tables prepared from capital stock tax returns, 1922, and Federal estate tax returns, 1916–1921.

RETURNS FILED.

The number of individuals who filed income-tax returns for the calendar year ended December 31, 1920, was 7,259,944. The aggregate net income reported by these returns was $23,735,629,183, and the tax (normal tax and surtax) amounted to $1,075,053,686. As compared with 1919, the above figures show a growth of 1,927,184 in the number of returns filed and an increase in the total net income reported amounting to $3,876,137,735, but a decrease of $194,576,418 in the total tax.

The number of corporation income-tax returns for the calendar year 1920, other than those of personal service corporations, was 345,595. Of these, 203,233 reported net income amounting to $7,902,654,813; income tax, $636,508,292; war-profits and excess-profits tax, $988,726,351; total tax, $1,625,234,643.

For the calendar year 1919 the number of corporation returns was 320,198, of which 209,634 reported net income totaling $9,411,418,458 and tax aggregating $2,175,341,578.

The aggregate net income and tax reported for each of the years 1917–1920, inclusive, in the returns filed by individuals and corporations are as follows:

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

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PERSONAL INCOME-TAX RETURNS.

In the following table is visualized the distribution of the personal returns by States and Territories, as well as the per capita income and tax, according to the population reported by the Fourteenth Census of the United States, 1920. As relating to the entire population of the United States subject to Federal income tax, the proportion filing returns was 6.85 per cent. The per capita net income reported was $223.87 and the per capita income tax was $10.14.

On the basis of returns filed, the average net income reported for 1920 was $3,269.40, the average amount of tax $148.08 and the average tax rate 4.53 per cent.

Personal returns, by States and Territories, and per capita distribution, calendar year 1920.

States and Territories.	Population, census 1920.	Returns.		Net income.		Tax.	
		Number.	Per cent of total.	Amount.	Per cent of total.	Amount.	Per cent of total.
Alabama	2,348,174	52,984	0.73	$156,604,933	0.66	$4,482,805	0.42
Alaska	54,899	9,899	.14	19,400,775	.08	248,605	.02
Arizona	334,162	24,812	.34	67,280,486	.28	1,325,905	.12
Arkansas	1,752,204	38,113	.53	118,060,710	.50	3,268,450	.30
California	3,426,861	396,973	5.47	1,329,006,594	5.60	50,447,505	4.69
Colorado	939,629	74,198	1.02	219,277,184	.92	6,766,900	.63
Connecticut	1,380,631	148,195	2.04	451,757,702	1.90	15,774,598	1.47
Delaware	223,003	18,937	.26	55,633,321	.23	2,122,025	.20
District of Columbia	437,571	69,730	.96	208,388,174	.88	8,536,632	.79
Florida	968,470	42,210	.58	141,105,124	.59	5,242,705	.49
Georgia	2,895,832	73,325	1.01	228,619,716	.96	7,697,693	.72
Hawaii	255,912	13,715	.19	55,572,896	.23	4,075,539	.38
Idaho	431,866	25,755	.35	67,391,639	.28	1,086,614	.10
Illinois	6,485,280	542,467	7.47	1,836,956,942	7.74	85,409,203	7.93
Indiana	2,930,390	189,587	2.61	556,061,991	2.34	15,780,124	1.47
Iowa	2,404,021	183,398	2.53	631,560,789	2.66	18,776,990	1.75
Kansas	1,769,257	99,255	1.37	306,413,429	1.29	8,351,303	.78
Kentucky	2,416,630	78,258	1.08	243,879,230	1.03	7,292,098	.68
Louisiana	1,798,509	69,340	.96	237,109,145	1.00	9,626,591	.90
Maine	768,014	47,717	.66	143,455,545	.60	4,892,419	.46
Maryland	1,449,661	148,000	2.04	482,195,448	2.03	21,189,233	1.97
Massachusetts	3,852,356	401,770	5.53	1,368,406,648	5.76	69,368,994	6.45
Michigan	3,668,412	305,075	4.20	895,679,238	3.77	40,493,261	3.77
Minnesota	2,387,125	154,118	2.12	453,212,241	1.91	15,169,869	1.41
Mississippi	1,790,618	28,022	.39	83,954,352	.35	2,495,207	.23
Missouri	3,404,055	162,199	2.23	548,130,178	2.31	21,877,701	2.03
Montana	548,889	45,557	.63	109,348,194	.46	2,033,190	.19
Nebraska	1,296,372	97,729	1.35	306,362,706	1.29	8,363,305	.78
Nevada	77,407	10,381	.14	25,337,934	.11	390,077	.04
New Hampshire	443,083	35,983	.50	100,431,539	.42	2,720,793	.25
New Jersey	3,155,900	296,989	4.08	977,853,627	4.12	43,275,477	4.03
New Mexico	360,350	13,656	.19	36,923,120	.16	612,573	.06
New York	10,385,227	1,047,634	14.42	4,030,623,696	16.99	286,607,280	26.65
North Carolina	2,559,123	47,342	.65	163,799,837	.69	9,620,675	.89
North Dakota	646,872	24,209	.33	66,188,434	.28	1,105,801	.10
Ohio	5,759,394	447,998	6.17	1,407,388,003	5.94	56,285,168	5.24
Oklahoma	2,028,283	81,785	1.13	295,790,791	1.25	13,548,211	1.26
Oregon	783,389	67,640	.93	193,652,281	.82	6,649,011	.62
Pennsylvania	8,720,017	672,746	9.27	2,212,178,029	9.32	118,750,989	11.05
Rhode Island	604,397	53,128	.73	180,303,990	.76	11,685,163	1.09
South Carolina	1,683,724	33,044	.46	109,246,657	.46	3,236,875	.30
South Dakota	636,547	34,670	.48	103,578,036	.44	2,228,187	.21
Tennessee	2,337,885	65,054	.90	212,600,105	.90	7,565,009	.70
Texas	4,663,228	224,617	3.09	720,720,162	3.04	25,400,849	2.36
Utah	449,396	30,510	.42	82,278,389	.35	1,506,781	.14
Vermont	352,428	19,205	.26	59,303,302	.25	2,259,129	.21
Virginia	2,309,187	92,576	1.28	273,235,229	1.15	7,404,201	.69
Washington	1,356,621	148,067	2.04	375,979,893	1.58	9,094,764	.85
West Virginia	1,463,701	96,326	1.33	287,729,460	1.21	8,517,268	.79
Wisconsin	2,632,067	150,452	2.07	436,436,810	1.84	13,232,531	1.23
Wyoming	194,402	24,594	.34	63,244,529	.27	1,161,320	.11
Total	106,021,431	7,259,944	100.00	23,735,629,183	100.00	1,075,053,686	100.00

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Personal returns, by States and Territories, and per capita distribution, calendar year 1920—Continued.

States and Territories.	Per cent of population filing returns.	Average net income per return.	Average amount of tax per return.	Per capita net income reported.	Per capita income tax.
Alabama	2.26	$2,955.70	$84.61	$66.69	$1.91
Alaska	18.03	1,959.87	25.11	353.39	4.53
Arizona	7.43	2,711.61	53.44	201.34	3.97
Arkansas	2.18	3,097.65	85.76	67.37	1.87
California	11.58	3,347.85	127.08	387.82	14.72
Colorado	7.90	2,955.30	91.20	233.37	7.20
Connecticut	10.73	3,048.27	106.44	327.18	11.43
Delaware	8.49	2,937.81	112.06	249.47	9.52
District of Columbia	15.94	2,988.50	122.42	476.23	19.51
Florida	4.36	3,342.93	124.21	145.70	5.41
Georgia	2.53	3,117.90	104.98	78.95	2.66
Hawaii	5.36	4,051.98	297.16	217.16	15.93
Idaho	5.96	2,616.64	42.19	156.05	2.52
Illinois	8.36	3,386.30	157.45	283.25	13.17
Indiana	6.47	2,933.02	83.23	189.76	5.38
Iowa	7.63	3,443.66	102.38	262.71	7.81
Kansas	5.61	3,087.13	84.14	173.19	4.72
Kentucky	3.24	3,116.35	93.18	100.91	3.02
Louisiana	3.86	3,419.51	138.83	131.83	5.35
Maine	6.21	3,006.38	102.53	186.79	6.37
Maryland	10.21	3,258.08	143.17	332.62	14.62
Massachusetts	10.43	3,405.95	172.65	355.21	18.01
Michigan	8.32	2,935.93	132.73	244.16	11.04
Minnesota	6.46	2,940.68	98.43	189.86	6.35
Mississippi	1.56	2,996.01	89.04	46.89	1.39
Missouri	4.76	3,379.37	134.88	161.02	6.43
Montana	8.30	2,400.25	44.63	199.22	3.70
Nebraska	7.54	3,134.82	85.58	236.32	6.45
Nevada	13.41	2,440.79	37.58	327.33	5.04
New Hampshire	8.12	2,791.08	75.61	226.67	6.14
New Jersey	9.41	3,292.56	145.71	309.85	13.71
New Mexico	3.79	2,703.80	44.86	102.46	1.70
New York	10.09	3,847.34	273.57	388.11	27.60
North Carolina	1.85	3,459.93	203.22	64.01	3.76
North Dakota	3.74	2,734.04	45.68	102.32	1.71
Ohio	7.78	3,141.51	125.64	244.36	9.77
Oklahoma	4.03	3,616.69	165.66	145.83	6.68
Oregon	8.63	2,862.98	98.30	247.20	8.49
Pennsylvania	7.71	3,288.28	176.52	253.69	13.62
Rhode Island	8.79	3,393.77	219.94	298.32	19.33
South Carolina	1.96	3,306.09	97.96	64.88	1.92
South Dakota	5.45	2,987.54	64.27	162.72	3.50
Tennessee	2.78	3,268.06	116.29	90.94	3.24
Texas	4.82	3,208.66	113.09	154.55	5.45
Utah	6.79	2,696.77	49.39	183.09	3.35
Vermont	5.45	3,087.91	117.63	168.27	6.41
Virginia	4.01	2,951.47	79.98	118.33	3.21
Washington	10.91	2,539.26	61.42	277.14	6.70
West Virginia	6.58	2,987.04	88.42	196.58	5.82
Wisconsin	5.72	2,900.84	87.95	165.82	5.03
Wyoming	12.65	2,571.54	47.22	325.33	5.97
Total	6.85	3,269.40	148.08	223.87	10.14

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

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

Simple and cumulative distribution of personal returns by income classes, calendar year 1920.

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	2,671,950	36.80	7,259,944	2,671,950	100.00	36.80
$2,000 to $3,000	2,569,316	35.39	4,587,994	5,241,266	63.20	72.19
$3,000 to $5,000	1,337,116	18.42	2,018,678	6,578,382	27.81	90.61
$5,000 to $10,000	455,442	6.27	681,562	7,033,824	9.39	96.88
$10,000 to $25,000	171,830	2.37	226,120	7,205,654	3.12	99.25
$25,000 to $50,000	38,548	.53	54,290	7,244,202	.75	99.78
$50,000 to $100,000	12,093	.17	15,742	7,256,295	.22	99.95
$100,000 to $150,000	2,191	.03	3,649	7,258,486	.05	99.98
$150,000 to $300,000	1,063	.014	1,458	7,259,549	.02	99.994
$300,000 to $500,000	239	.003	395	7,259,788	.006	99.997
$500,000 to $1,000,000	123	.002	156	7,259,911	.003	99.999
$1,000,000 and over	33	.001	33	7,259,944	.001	100.00
Total	7,259,944	100.00	.....	.....	.....	.....

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	$4,050,066,618	17.06	$23,735,629,183	$4,050,066,618	100.00	17.06
$2,000 to $3,000	6,184,543,368	26.06	19,685,562,565	10,234,609,986	82.94	43.12
$3,000 to $5,000	5,039,607,239	21.23	13,501,019,197	15,274,217,225	56.88	64.35
$5,000 to $10,000	3,068,330,963	12.93	8,461,411,958	18,342,548,188	35.65	77.28
$10,000 to $25,000	2,547,904,786	10.73	5,393,080,995	20,890,452,974	22.72	88.01
$25,000 to $50,000	1,307,785,113	5.51	2,845,176,209	22,198,238,087	11.99	93.52
$50,000 to $100,000	810,386,333	3.41	1,537,391,096	23,008,624,420	6.48	96.93
$100,000 to $150,000	265,511,505	1.12	727,004,763	23,274,135,925	3.07	98.05
$150,000 to $300,000	215,138,673	.91	461,493,258	23,489,274,598	1.95	98.96
$300,000 to $500,000	89,313,552	.38	246,354,585	23,578,588,150	1.04	99.34
$500,000 to $1,000,000	79,962,894	.34	157,041,033	23,658,551,044	.66	99.68
$1,000,000 and over	77,078,139	.32	77,078,139	23,735,629,183	.32	100.00
Total	23,735,629,183	100.00	.....	.....	.....	.....

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Simple and cumulative distribution of personal returns by income classes, calendar year 1920—Continued.

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	$36,859,732	3.43	$1,075,053,686	$36,859,732	100.00	3.43
$2,000 to $3,000	45,507,821	4.23	1,038,193,954	82,367,553	96.57	7.66
$3,000 to $5,000	83,496,116	7.77	992,686,133	165,863,669	92.34	15.43
$5,000 to $10,000	97,886,033	9.11	909,190,017	263,749,702	84.57	24.54
$10,000 to $25,000	172,259,321	16.02	811,303,984	436,009,023	75.46	40.56
$25,000 to $50,000	154,265,276	14.35	639,044,663	590,274,299	59.44	54.91
$50,000 to $100,000	163,717,719	15.23	484,779,387	753,992,018	45.09	70.14
$100,000 to $150,000	86,587,694	8.05	321,061,668	840,579,712	29.86	78.19
$150,000 to $300,000	92,604,423	8.61	234,473,974	933,184,135	21.81	86.80
$300,000 to $500,000	47,043,461	4.38	141,869,551	980,227,596	13.20	91.18
$500,000 to $1,000,000	45,641,005	4.25	94,826,090	1,025,868,601	8.82	95.43
$1,000,000 and over	49,185,085	4.57	49,185,085	1,075,053,686	4.57	100.00
Total	1,075,053,686	100.00				

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS).

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

Distribution of personal returns, by sex and family relationship, calendar year 1920.

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	3,775,261	52.02	$14,988,746,394	63.15
Wives making separate returns from husbands	77,558	1.06	534,840,405	2.25
Heads of families, men	474,574	6.53	1,384,463,654	5.83
Heads of families, women	132,181	1.82	388,364,530	1.64
All other, men	2,256,565	31.09	4,886,603,493	20.59
All other, women	503,690	6.94	1,264,955,727	5.33
Community property income	40,115	.54	287,654,980	1.21
Total	7,259,944	100.00	23,735,629,183	100.00

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

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

Net income exempt from and amount subject to normal tax, personal returns, calendar year 1920.

Status of income.	Amount.	Per cent of total net income.
Net income exempt from normal tax:		
Personal exemptions	$12,834,684,529	54.07
Dividends	2,735,845,795	11.52
Interest on Government obligations not wholly exempt from tax	61,549,572	.26
Total	15,632,079,896	65.85
Net income subject to normal tax	8,103,549,287	34.15
Total net income	23,735,629,183	100.00

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

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

Distribution by sources, personal income, calendar year 1920.

Source of income.	Amount.	Per cent of total income.
Personal service:		
Salaries, wages, commissions, bonuses, directors' fees, etc.	$15,270,373,354	57.21
Business, trade, commerce, partnerships, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	5,927,327,538	22.21
Total	21,197,700,892	79.42
Property:		
Rents and royalties	1,047,423,738	3.92
Interest on bonds, notes, etc.	1,709,299,428	6.41
Dividends	2,735,845,795	10.25
Total	5,492,568,961	20.58
Total income	26,690,269,853	100.00
General deductions	2,954,640,670	11.07
Net income	23,735,629,183	88.93

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

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

Distribution by sources of income and deductions, by income classes, calendar year 1920

Income classes.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.
$1,000 to $2,000	$3,887,405,835	90.88	$390,235,085	9.12
$2,000 to $3,000	5,944,266,189	91.04	584,861,867	8.96
$3,000 to $5,000	4,714,551,358	85.59	793,388,051	14.41
$5,000 to $10,000	2,778,125,619	76.84	837,118,137	23.16
$10,000 to $20,000	1,664,528,740	67.57	798,909,472	32.43
$20,000 to $40,000	1,076,215,589	58.88	751,427,651	41.12
$40,000 to $60,000	429,033,836	52.51	379,835,540	47.49
$60,000 to $80,000	218,189,317	49.76	220,308,681	50.24
$80,000 to $100,000	129,250,438	48.80	135,595,225	51.20
$100,000 to $150,000	155,356,196	44.70	192,218,746	55.30
$150,000 to $200,000	55,659,736	42.21	76,206,299	57.79
$200,000 to $250,000	34,808,134	37.33	58,447,840	62.67
$250,000 to $300,000	26,378,024	42.34	35,924,459	57.66
$300,000 to $500,000	45,506,804	36.64	78,688,042	63.36
$500,000 to $1,000,000	28,293,546	27.77	73,587,362	72.23
$1,000,000 to $1,500,000	10,640,587	39.29	16,443,204	60.71
$1,500,000 to $2,000,000	153,733	1.68	8,998,138	98.32
$2,000,000 and over	8,337,211	12.14	60,375,162	87.86
Total	21,197,700,892	79.42	5,492,568,961	20.58

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Distribution by sources of income and deductions, by income classes, calendar year 1920—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	$4,277,640,920	$227,574,302	5.32	$4,050,066,618	94.68
$2,000 to $3,000	6,529,128,056	344,584,688	5.28	6,184,543,368	94.72
$3,000 to $5,000	5,507,939,409	468,332,170	8.50	5,039,607,239	91.50
$5,000 to $10,000	3,615,243,756	546,912,793	15.13	3,068,330,963	84.87
$10,000 to $20,000	2,463,438,212	444,746,089	18.05	2,018,692,123	81.95
$20,000 to $40,000	1,827,643,240	358,830,376	19.63	1,468,812,864	80.37
$40,000 to $60,000	799,869,376	170,250,636	21.28	629,618,740	78.72
$60,000 to $80,000	438,497,998	96,966,689	22.11	341,531,309	77.89
$80,000 to $100,000	264,845,663	57,424,467	21.68	207,421,196	78.32
$100,000 to $150,000	347,574,942	82,063,437	23.61	265,511,505	76.39
$150,000 to $200,000	131,866,035	30,899,755	23.43	100,966,280	76.57
$200,000 to $250,000	93,255,974	24,948,833	26.75	68,307,141	73.25
$250,000 to $300,000	62,302,483	16,437,231	26.38	45,865,252	73.62
$300,000 to $500,000	124,194,846	34,881,294	28.09	89,313,552	71.91
$500,000 to $1,000,000	101,880,908	21,918,014	21.51	79,962,894	78.49
$1,000,000 to $1,500,000	27,083,791	5,095,149	18.81	21,988,642	81.19
$1,500,000 to $2,000,000	9,151,871	4,064,277	44.41	5,087,594	55.59
$2,000,000 and over	68,712,373	18,710,470	27.23	50,001,903	72.77
Total	26,690,269,853	2,954,640,670	11.07	23,735,629,183	88.93

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

Distribution of personal income, by sources and by income classes, showing the proportion from each source expressed in percentages, calendar year 1920.

Income classes.	Wages and salaries.	Business.	Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
$1,000 to $2,000	82.06	6.48	1.38	0.96	3.23	1.27	4.62	100.00
$2,000 to $3,000	78.18	9.47	2.01	1.39	3.22	1.49	4.24	100.00
$3,000 to $5,000	59.71	16.56	4.52	4.80	4.49	4.00	5.92	100.00
$5,000 to $10,000	41.34	18.88	8.72	7.89	5.09	10.65	7.43	100.00
$10,000 to $20,000	35.58	13.63	11.24	7.12	4.36	19.39	8.68	100.00
$20,000 to $40,000	30.16	10.36	13.47	4.89	4.06	27.67	9.39	100.00
$40,000 to $60,000	24.58	8.92	15.35	3.67	3.83	33.70	9.95	100.00
$60,000 to $80,000	21.41	7.68	17.46	3.21	3.44	36.74	10.06	100.00
$80,000 to $100,000	18.72	8.46	18.86	2.76	3.46	37.74	10.00	100.00
$100,000 to $150,000	15.04	6.65	20.64	2.37	3.73	41.19	10.38	100.00
$150,000 to $200,000	13.13	9.41	17.33	2.34	4.02	42.18	11.59	100.00
$200,000 to $250,000	10.23	7.42	17.18	2.49	2.11	50.21	10.36	100.00
$250,000 to $300,000	10.38	4.33	26.83	.81	4.46	43.79	9.40	100.00
$300,000 to $500,000	8.25	5.53	20.61	2.25	2.34	49.32	11.70	100.00
$500,000 to $1,000,000	5.54	5.53	15.15	1.56	3.81	55.26	13.15	100.00
$1,000,000 to $1,500,000	10.22	7.22	19.43	2.41	.37	54.64	5.71	100.00
$1,500,000 to $2,000,000	.50	.08	1.11	.....	.44	87.29	10.58	100.00
$2,000,000 and over	1.22	4.48	.76	5.68	3.06	75.48	9.32	100.00
Total	57.22	12.01	6.37	3.82	3.93	10.25	6.40	100.00

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INCOME FROM BUSINESS (PERSONAL RETURNS).

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

Income reported from business pursuits, personal returns, calendar year 1920.

Industrial groups.	Number of businesses reported.	Per cent.	Net income.	Per cent.
Agriculture and related industries	271,805	28.19	$637,425,239	19.89
Mining and quarrying	5,276	.55	36,849,969	1.15
Manufacturing:				
Food products, liquors, and tobacco	12,056	1.25	45,699,342	1.43
Textile and textile products	10,937	1.13	49,503,274	1.54
Leather and leather products	4,420	.46	14,238,415	.44
Rubber and rubber goods	785	.08	1,793,299	.06
Lumber and wood products	3,330	.35	21,106,509	.66
Paper, pulp, and products	268	.03	3,158,938	.10
Printing and publishing	8,017	.83	32,828,875	1.02
Chemicals and allied substances	813	.08	8,102,049	.25
Stone, clay, and glass products	2,566	.27	12,173,942	.38
Metal and metal products	8,574	.89	39,140,709	1.22
All other manufacturing industries	8,963	.93	34,155,200	1.07
Total manufacturing	60,729	6.30	261,900,552	8.17
Construction	32,618	3.38	117,316,807	3.66
Transportation and other public utilities	18,978	1.97	58,355,144	1.82
Trade	223,931	23.23	840,755,663	26.23
Public service—professional, amusements, hotels, etc	269,045	27.91	952,773,878	29.72
Finance, banking, insurance, etc	45,082	4.67	182,417,786	5.69
Special cases—business not sufficiently defined to be classed with any other division	36,659	3.80	117,760,349	3.67
Grand total	964,123	100.00	3,205,555,387	100.00

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

The revenue act of 1918 prescribes that neither the returns filed by partnerships nor personal service corporations be taxable, but that such income shall be reported for taxation in the returns of net income of the individual members or stockholders, according to their distributive shares, whether distributed or not.

The number of returns of net income for 1920 filed by these two forms of association was:

Partnerships	240,767
Personal service corporations	5,542
Total	246,309

CORPORATION INCOME-TAX RETURNS.

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to those reporting net income and those reporting no net income. In the transportation and public utility group, both gross income and general deductions should be approximately twice as much as shown. This is due to railroad and other utility corporations, to a great

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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 corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1920.

Industrial groups.	Total number of corporations reporting.	Corporations reporting net income.				
		Number.	Per cent reporting net income.	Gross income.	Total deductions.	Net income.
Agriculture and related industries	9,186	3,874	42.17	$512,985,173	$441,504,897	$71,480,276
Mining and quarrying	17,534	6,933	39.54	5,393,745,025	4,691,671,237	702,073,788
Manufacturing:						
Food products, liquors, and tobacco	13,718	7,551	55.04	8,521,903,861	8,117,056,810	404,847,051
Textile and textile products	10,121	5,545	54.79	5,653,479,386	5,194,866,486	458,612,900
Leather and leather products	2,162	1,230	56.89	1,097,415,353	1,036,387,164	61,028,189
Rubber and rubber goods	671	279	41.58	797,343,410	770,665,434	26,677,976
Lumber and wood products	7,265	5,300	72.95	2,957,637,528	2,636,367,949	321,269,579
Paper, pulp, and products	1,693	1,349	79.68	1,733,604,737	1,491,988,422	241,616,315
Printing and publishing	8,088	6,393	79.04	1,588,305,025	1,425,145,039	163,159,986
Chemicals and allied substances	5,826	3,047	52.30	4,538,095,276	4,096,725,616	441,369,660
Stone, clay, and glass products	3,662	2,661	72.67	1,239,629,895	1,088,456,768	151,173,127
Metal and metal products	15,131	10,135	66.98	13,479,348,379	12,067,700,896	1,411,647,483
All other manufacturing industries	9,834	5,935	60.35	3,610,555,042	3,175,532,979	435,022,063
Total manufacturing	78,171	49,425	63.23	45,217,317,892	41,100,893,563	4,116,424,329
Construction	9,960	7,010	70.38	1,875,949,811	1,762,397,799	113,552,012
Transportation and other public utilities	20,599	12,922	62.73	[1] 7,775,205,644	[1] 6,946,074,717	829,130,927
Trade	78,885	52,278	66.27	23,915,646,093	23,004,472,763	911,173,330
Public service—professional, amusements, hotels, etc	17,490	11,914	68.12	1,656,790,349	1,511,299,487	145,490,862
Finance, banking, insurance, etc	78,902	55,484	70.32	6,721,199,029	5,787,894,910	933,304,119
Combinations—predominant industry not ascertainable	3,108	1,436	46.20	665,011,090	598,108,176	66,902,914
Concerns in liquidation	6,293	1,926	30.61	89,703,966	76,698,736	13,005,230
Inactive concerns	25,467	31	.12	670,632	553,606	117,026
Total	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813

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Distribution of corporations by industrial groups and into those reporting net income and those reporting no net income, calendar year 1920—Continued.

Industrial groups.	Corporations reporting net income.				
	Income tax.	War profits and excess profits tax.	Total tax.	Percentage distribution of total tax.	Per cent of total tax to net income.
Agriculture and related industries	$5,429,261	$11,741,003	$17,170,264	1.06	24.02
Mining and quarrying	56,799,565	117,796,407	174,595,972	10.74	24.87
Manufacturing:					
Food products, liquors, and tobacco	32,502,470	58,035,231	90,537,701	5.57	22.36
Textile and textile products	35,582,465	86,187,060	121,769,525	7.49	26.55
Leather and leather products	4,820,842	9,990,529	14,811,371	.91	24.27
Rubber and rubber goods	2,318,784	1,429,688	3,748,472	.23	14.05
Lumber and wood products	25,610,553	53,349,406	78,959,959	4.86	24.58
Paper, pulp, and products	18,475,468	53,826,538	72,302,006	4.45	29.92
Printing and publishing	13,226,362	29,023,282	42,249,644	2.60	25.89
Chemicals and allied substances	37,833,303	60,330,073	98,163,376	6.04	22.24
Stone, clay, and glass products	12,529,491	24,830,133	37,359,624	2.30	24.71
Metal and metal products	116,162,559	177,695,235	293,857,794	18.08	20.82
All other manufacturing industries	37,044,148	54,156,953	91,201,101	5.61	20.96
Total manufacturing	336,106,445	608,854,128	944,960,573	58.14	22.96
Construction	7,518,795	25,660,967	33,179,762	2.04	29.22
Transportation and other public utilities	75,846,486	22,776,620	98,623,106	6.07	11.89
Trade	69,744,375	122,868,545	192,612,920	11.86	21.14
Public service—professional, amusements, hotels, etc	10,833,038	20,714,498	31,547,536	1.94	21.68
Finance, banking, insurance, etc	67,425,777	51,575,829	119,001,606	7.32	12.75
Combinations—predominant industry not ascertainable	5,962,591	5,303,562	11,266,153	.69	16.84
Concerns in liquidation	835,752	1,433,220	2,268,972	.14	17.45
Inactive concerns	6,207	1,572	7,779	00+	6.65
Total	636,508,292	988,726,351	1,625,234,643	100.00	20.57

Industrial groups.	Corporations reporting no net income.				
	Number.	Per cent reporting no net income.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries	5,312	57.83	$212,064,745	$278,204,425	$66,139,680
Mining and quarrying	10,601	60.46	757,475,371	933,980,447	176,505,076
Manufacturing:					
Food products, liquors, and tobacco	6,167	44.96	3,763,179,920	3,947,075,364	183,895,444
Textile and textile products	4,576	45.21	2,551,934,930	2,718,581,320	166,646,390
Leather and leather products	932	43.11	796,320,084	900,242,027	103,921,943
Rubber and rubber goods	392	58.42	240,973,489	272,548,568	31,575,079
Lumber and wood products	1,965	27.05	354,398,551	381,567,646	27,169,095
Paper, pulp, and products	344	20.32	65,775,624	69,810,385	4,034,761
Printing and publishing	1,695	20.96	172,759,382	186,468,840	13,709,458
Chemicals and allied substances	2,779	47.70	1,027,030,230	1,123,470,086	96,439,756
Stone, clay, and glass products	1,001	27.33	76,509,884	84,797,071	8,287,187
Metal and metal products	4,996	33.02	1,624,781,989	1,761,539,062	136,757,073
All other manufacturing industries	3,899	39.65	758,250,931	819,961,205	61,710,274
Total manufacturing	28,746	36.77	11,431,915,114	12,266,061,574	834,146,460
Construction	2,950	29.62	361,704,293	389,913,684	28,209,391
Transportation and other public utilities	7,677	37.27	[1] 1,377,576,299	[1] 1,528,081,506	150,505,207
Trade	26,607	33.73	7,597,470,410	7,936,952,419	339,482,009
Public service—professional, amusements, hotels, etc	5,576	31.88	295,783,511	324,982,879	29,199,368
Finance, banking, insurance, etc	23,418	29.68	1,668,375,486	1,962,311,682	293,936,196
Combinations—predominant industry not ascertainable	1,672	53.80	467,950,836	502,477,920	34,527,084
Concerns in liquidation	4,367	69.39	210,190,165	282,761,256	72,571,091
Inactive concerns	25,436	99.88	831,315	5,033,497	4,202,182
Total	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744

[1] Gross income and total deductions incomplete (see text, p. 8.)

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INCOME AND DEDUCTIONS (CORPORATION RETURNS).

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

Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1920.

Industrial groups.	Total number of returns.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.
Agriculture and related industries	9,186	$725,049,918	$375,188,436	$21,117,431	$26,690,450	$16,562,109
Mining and quarrying	17,534	6,151,220,396	3,090,907,336	86,740,852	94,898,816	86,659,076
Manufacturing:						
Food products, liquors, and tobacco	13,718	12,285,083,781	9,838,242,761	116,932,154	157,474,228	81,364,046
Textile and textile products	10,121	8,205,414,316	6,491,778,317	165,572,272	80,004,050	50,268,609
Leather and leather products	2,162	1,893,735,437	1,610,054,938	37,428,583	28,638,559	10,446,918
Rubber and rubber goods	671	1,038,316,899	813,002,263	9,390,001	16,904,478	6,278,538
Lumber and wood products	7,265	3,312,036,079	2,288,176,063	82,749,447	39,806,322	32,628,783
Paper, pulp, and products	1,693	1,799,380,361	1,234,124,575	34,609,373	15,043,715	12,689,855
Printing and publishing	8,088	1,761,064,407	796,740,262	81,985,225	11,963,161	12,506,807
Chemicals and allied substances	5,826	5,565,125,606	3,951,464,900	69,757,426	56,816,619	36,356,194
Stone, clay, and glass products	3,662	1,316,139,779	834,931,187	35,043,940	10,912,414	8,005,417
Metal and metal products	15,131	15,104,130,368	10,513,239,800	245,970,242	162,741,650	147,368,163
All other manufacturing industries	9,834	4,368,805,973	2,747,403,330	117,590,735	52,939,915	41,252,086
Total manufacturing	78,171	56,649,233,006	41,119,158,396	997,029,398	633,245,111	439,165,416
Construction	9,960	2,237,654,104	1,407,779,164	84,091,559	24,173,277	9,896,983
Transportation and other public utilities	20,599	[1] 9,152,781,943	[1] 1,051,986,809	[1] 91,516,985	[1] 701,604,036	[1] 250,874,830
Trade	78,885	31,513,116,503	25,688,400,149	667,223,601	244,656,242	115,200,749
Public service — Professional, amusements, hotels, etc	17,490	1,952,573,860	593,019,603	95,487,050	26,193,662	28,482,668
Finance, banking, insurance, etc	78,902	8,389,574,515	1,495,308,305	364,899,903	1,025,568,584	227,114,915
Combinations — Predominant industry not ascertainable	3,108	1,132,961,926	537,763,725	19,573,605	47,721,198	18,800,221
Concerns in liquidation	6,293	299,894,131	205,465,831	9,256,702	10,424,328	5,633,835
Inactive concerns	25,467	1,501,947	511,175	69,676	94,230	41,397
Total	345,595	118,205,562,249	75,565,488,929	2,437,006,762	2,835,269,934	1,198,432,199

[1] Gross income and total deductions incomplete (see text page 8).

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Distribution of corporation income, by industrial groups and by nature of deductions, calendar year 1920—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	$29, 936, 467	$250, 214, 429	$719, 709, 322	$5, 340, 596	$17, 170, 264	[2] $11, 829, 668
Mining and quarrying	574, 648, 948	1, 691, 796, 656	5, 625, 651, 684	525, 568, 712	174, 595, 972	350, 972, 740
Manufacturing:						
Food products, liquors, and tobacco	147, 915, 396	1, 722, 203, 589	12, 064, 132, 174	220, 951, 607	90, 537, 701	130, 413, 906
Textile and textile products	106, 531, 553	1, 019, 293, 005	7, 913, 447, 806	291, 966, 510	121, 769, 525	170, 196, 985
Leather and leather products	14, 101, 547	235, 958, 646	1, 936, 629, 191	[2] 42, 893, 754	14, 811, 371	[2] 57, 705, 125
Rubber and rubber goods	12, 474, 950	185, 163, 772	1, 043, 214, 002	[2] 4, 897, 103	3, 748, 472	[2] 8, 645, 575
Lumber and wood products	109, 212, 616	465, 362, 364	3, 017, 935, 595	294, 100, 484	78, 959, 959	215, 140, 525
Paper, pulp, and products	41, 461, 250	223, 870, 039	1, 561, 798, 807	237, 581, 554	72, 302, 006	165, 279, 548
Printing and publishing	34, 724, 236	673, 694, 188	1, 611, 613, 879	149, 450, 528	42, 249, 644	107, 200, 884
Chemicals and allied substances	165, 273, 794	940, 526, 769	5, 220, 195, 702	344, 929, 904	98, 163, 376	246, 766, 528
Stone, clay, and glass products	41, 515, 156	242, 845, 725	1, 173, 253, 839	142, 885, 940	37, 359, 624	105, 526, 316
Metal and metal products	385, 748, 064	2, 374, 172, 039	13, 829, 239, 958	1, 274, 890, 410	293, 857, 794	981, 032, 616
All other manufacturing industries	95, 549, 878	940, 758, 240	3, 995, 494, 184	373, 311, 789	91, 201, 101	282, 110, 688
Total manufacturing	1, 154, 508, 440	9, 023, 848, 376	53, 366, 955, 137	3, 282, 277, 869	944, 960, 573	2, 337, 317, 296
Construction	46, 113, 271	580, 257, 229	2, 152, 311, 483	85, 342, 621	33, 179, 762	52, 162, 859
Transportation and other public utilities	[1] 336, 794, 040	[1] 6,041,379,523	[1] 8, 474, 156, 223	678, 625, 720	98, 623, 106	580, 002, 614
Trade	144, 427, 137	4, 081, 517, 304	30, 941, 425, 182	571, 691, 321	192, 612, 920	379, 078, 401
Public service—Professional, amusements, hotels, etc	58, 472, 726	1, 034, 626, 657	1, 836, 282, 366	116, 291, 494	31, 547, 536	84, 743, 958
Finance, banking, insurance, etc	133, 470, 931	4, 503, 843, 924	7, 750, 206, 592	639, 367, 923	119, 001, 606	520, 366, 317
Combinations—Predominant industry not ascertainable	29, 665, 570	447, 061, 777	1, 100, 586, 096	32, 375, 830	11, 266, 153	21, 109, 677
Concerns in liquidation	5, 870, 874	122, 808, 422	359, 459, 992	[2] 59, 565, 861	2, 268, 972	[2] 61, 834, 833
Inactive concerns	206, 239	4, 664, 386	5, 587, 103	[2] 4, 085, 156	7, 779	[2] 4, 092, 935
Total	2, 514, 114, 673	27, 782, 018, 683	112, 332, 331, 180	5, 873, 231, 069	1, 625, 234, 643	4, 247, 996, 426

[1] Gross income and total deductions incomplete (see text page 8
[2] Minus.

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

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Percentage distribution of corporation income and deductions by industrial groups, calendar year 1920.

Industrial groups.	Total gross income.	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.	Exhaustion, amortization, and depletion.	Miscellaneous expenses.	Total deductions.	Net income before deducting tax.	Income tax, war profits, and excess profits tax.	Net income after deducting tax.
Agriculture and related industries	100.00	51.75	2.91	3.68	2.28	4.13	34.51	99.26	0.74	2.37	[1] 1.63
Mining and quarrying	100.00	50.25	1.41	1.54	1.41	9.34	27.50	91.45	8.55	2.84	5.71
Manufacturing:											
Food products, liquors, and tobacco	100.00	80.08	.95	1.28	.66	1.20	14.03	98.20	1.80	.74	1.06
Textile and textile products	100.00	79.11	2.02	.97	.61	1.30	12.42	96.43	3.57	1.49	2.08
Leather and leather products	100.00	85.03	1.98	1.51	.55	.74	12.46	102.27	[1] 2.27	.78	[1] 3.05
Rubber and rubber goods	100.00	78.29	.90	1.64	.61	1.20	17.83	100.47	1.47	.36	[1] .83
Lumber and wood products	100.00	69.08	2.50	1.20	.99	3.30	14.05	91.12	8.88	2.38	6.50
Paper, pulp, and products	100.00	68.58	1.92	.84	.71	2.30	12.44	86.79	13.21	4.02	9.19
Printing and publishing	100.00	45.24	4.65	.68	.72	1.97	38.25	91.51	8.49	2.40	6.09
Chemicals and allied substances	100.00	71.00	1.25	1.02	.65	2.97	16.90	93.79	6.21	1.76	4.45
Stone, clay, and glass products	100.00	63.43	2.66	.83	.61	3.15	18.45	89.13	10.87	2.84	8.03
Metal and metal products	100.00	69.60	1.63	1.07	.98	2.55	15.73	91.56	8.44	1.95	6.49
All other manufacturing industries	100.00	62.89	2.69	1.21	.94	2.19	21.53	91.45	8.55	2.09	6.46
Total manufacturing	100.00	72.59	1.76	1.12	.78	2.04	15.92	94.21	5.79	1.67	4.12
Construction	100.00	62.91	3.76	1.08	.44	2.06	25.93	96.18	3.82	1.48	2.34
Transportation and other public utilities	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Trade	100.00	81.51	2.12	.78	.37	.46	12.95	98.19	1.81	.61	1.20
Public service — Professional, amusements, hotels, etc	100.00	30.37	4.89	1.34	1.46	2.99	52.99	94.04	5.96	1.62	4.34
Finance, banking, insurance, etc	100.00	17.82	4.35	12.22	2.71	1.59	53.69	92.38	7.62	1.42	6.20
Combinations—Predominant industry not ascertainable	100.00	47.47	1.73	4.21	1.66	2.62	39.46	97.15	2.85	.99	1.86
Concerns in liquidation	100.00	68.51	3.09	3.48	1.88	1.96	40.95	119.87	[1] 19.87	.76	[1] 20.63
Inactive concerns	100.00	34.03	4.64	6.27	2.76	13.73	310.55	371.98	[1] 271.98	.52	[1] 272.50
Total	100.00	63.93	2.06	2.40	1.01	2.12	23.50	95.02	4.98	1.38	3.60

[1] Minus. [2] Not given, due to incomplete data.

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

Interest on obligations of the United States and war finance corporation bonds, not wholly exempt from tax, and included in gross income, amounted to $263,099,797.

INCOME WHOLLY EXEMPT FROM TAX (CORPORATION RETURNS).

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

Dividends on stock of domestic corporations and from foreign corporations, taxable by the United States on their net incomes, and dividends on stock of personal service corporations out of earnings upon which a Federal income tax has been imposed	$531,386,531
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	219,976,693
Total	751,363,224

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CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME.

The following table exhibits the distribution of corporation returns by income classes based on net incomes, the returns being taken in their entirety for the United States. For the income class distribution by industrial groups, see Table 10.

Corporation returns distributed by size of net income, calendar year 1920.

Income classes.	Number.	Net income.	Income tax.
Reporting net income:			
$0 to $2,000	75,905	$65,835,628	.....
$2,000 to $5,000	46,868	151,338,556	$5,901,149
$5,000 to $10,000	27,615	194,776,140	13,129,878
$10,000 to $50,000	35,994	786,538,508	62,810,796
$50,000 to $100,000	7,092	496,550,045	40,383,346
$100,000 to $250,000	5,497	851,989,198	68,486,593
$250,000 to $500,000	2,124	737,217,126	59,163,684
$500,000 to $1,000,000	1,142	788,372,009	63,754,168
$1,000,000 to $5,000,000	836	1,626,705,255	136,151,514
$5,000,000 and over	160	2,203,332,348	186,727,164
Total	203,233	7,902,654,813	636,508,292
Reporting no net income	142,362	[1] 2,029,423,744	.....
Grand total	345,595	5,873,231,069	636,508,292

Income classes.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:				
$2,000 to $5,000	$975,992	$6,877,141	$147	4.54
$5,000 to $10,000	6,360,359	19,490,237	705	10.01
$10,000 to $50,000	73,842,355	136,653,151	3,797	17.37
$50,000 to $100,000	69,493,929	109,877,275	15,493	22.13
$100,000 to $250,000	133,565,228	202,051,821	36,757	23.72
$250,000 to $500,000	120,135,212	179,298,896	84,416	24.32
$500,000 to $1,000,000	130,026,994	193,781,162	169,686	24.58
$1,000,000 to $5,000,000	222,801,432	358,952,946	429,370	22.07
$5,000,000 and over	231,524,850	418,252,014	2,614,075	18.98
Total	988,726,351	1,625,234,643	[2] 12,764	[2] 20.74
Reporting no net income	.....	.....	.....	.....
Grand total	988,726,351	1,625,234,643	.....	.....

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

CORPORATIONS REPORTING INVESTED CAPITAL.

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

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Corporations reporting invested capital distributed by industrial groups, calendar year 1920.

Industrial groups.	Number.	Invested capital.	Net income.	Income tax.
Agriculture and related industries	3,497	$607,624,791	$70,901,113	$5,416,017
Mining and quarrying:				
Coal mining	2,897	1,353,996,610	352,583,764	26,001,694
Metal mining	357	715,974,393	34,682,972	2,930,021
Gas and oil	1,075	1,664,112,244	204,718,193	17,826,140
All other mining and quarrying	2,011	1,133,103,853	106,306,293	9,743,490
Total mining and quarrying	6,340	4,867,187,100	698,291,222	56,501,345
Manufacturing:				
Food products, liquors, and tobacco	7,194	3,120,854,594	402,424,046	32,342,343
Textile and textile products	5,341	2,575,306,970	457,731,417	35,493,256
Leather and leather products	1,189	412,631,382	60,808,241	4,818,184
Rubber and rubber goods	264	401,821,927	26,642,869	2,316,609
Lumber and wood products	5,153	1,788,434,001	320,836,497	25,589,928
Paper and pulp products	1,309	841,169,380	241,449,961	18,473,229
Printing and publishing	5,955	728,093,919	160,980,890	13,121,743
Chemicals and allied substances	2,859	2,759,325,717	440,992,961	37,821,908
Stone, clay, and glass products	2,545	876,115,194	148,765,735	12,303,763
Metal and metal products	9,805	10,985,722,382	1,309,201,134	115,992,150
All other manufacturing industries	5,649	2,980,261,576	428,980,969	36,198,524
Total manufacturing	47,263	27,469,737,042	3,998,814,720	334,471,637
Construction	6,458	630,374,307	112,502,170	7,482,702
Transportation and other public utilities:				
Steam railroads	255	6,773,418,909	330,037,447	31,050,721
Electric railroads	198	546,441,133	26,516,826	2,554,916
Ocean lines, transoceanic and coastal	58	118,763,542	14,483,339	1,199,699
All other transportation	5,430	1,494,974,255	143,637,580	12,632,637
Electric light and power companies	1,066	791,851,952	48,701,222	4,598,984
Gas companies	270	298,745,120	17,401,657	1,598,923
Telephone and telegraph companies	2,209	1,093,235,450	79,313,276	7,478,692
All other public utilities	2,133	1,720,228,638	146,825,975	14,272,496
Total transportation and other public utilities	11,619	12,837,658,999	806,917,322	75,387,068
Trade	49,365	5,756,965,509	905,276,928	69,512,238
Public service—Professional, amusements, hotels, etc	10,527	858,180,151	142,992,383	10,696,225
Finance, banking, insurance, etc.:				
National banks	6,684	2,405,657,697	280,032,636	20,452,719
State banks	15,237	1,408,119,905	158,362,834	10,407,468
All other banking	25,905	4,958,579,673	354,058,311	27,139,637
Life insurance, stock, and mutual companies	129	3,750,125,824	37,658,385	2,004,966
Accident, fire, and marine, stock and mutual companies	229	231,204,825	12,498,505	1,003,527
All other insurance companies	1,759	1,683,022,483	60,409,976	4,656,893
Total finance, banking, insurance, etc	49,943	14,436,710,407	903,020,647	65,665,210
Combinations, predominant industry not ascertainable	1,219	743,154,562	66,529,695	5,951,322
Concerns in liquidation	1,585	217,223,867	12,553,646	819,346
Inactive concerns	17	2,256,553	101,309	5,286
Total reporting invested capital	187,833	68,427,073 288	7,717,901,155	631,908,396

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Corporations reporting invested capital distributed by industrial groups, calendar year 1920—Continued.

Industrial groups.	War profits and excess profits tax.	Total tax.	Per cent of net income to invested capital.	Per cent of total tax to net income.
Agriculture and related industries	$11,726,327	$17,142,344	11.67	24.18
Mining and quarrying:				
Coal mining	80,733,791	106,735,485	26.04	30.27
Metal mining	2,982,893	5,912,914	4.84	17.05
Gas and oil	22,357,480	40,183,620	12.29	19.63
All other mining and quarrying	11,352,806	21,096,296	9.38	19.84
Total mining and quarrying	117,426,970	173,928,315	14.35	24.91
Manufacturing:				
Food products, liquors, and tobacco	57,783,589	90,125,932	12.89	22.40
Textile and textile products	86,131,240	121,624,496	17.77	26.57
Leather and leather products	9,988,020	14,806,204	14.74	24.35
Rubber and rubber goods	1,429,688	3,746,297	6.63	14.06
Lumber and wood products	53,335,574	78,925,502	17.94	24.59
Paper and pulp products	53,826,538	72,299,767	28.70	29.94
Printing and publishing	28,741,090	41,862,833	22.11	26.00
Chemicals and allied substances	60,298,118	98,120,026	15.98	22.25
Stone, clay, and glass products	24,718,109	37,021,872	16.98	24.89
Metal and metal products	177,293,688	293,285,838	11.91	22.40
All other manufacturing industries	53,995,262	90,193,786	14.39	21.02
Total manufacturing	607,540,916	942,012,553	14.56	23.56
Construction	25,640,092	33,122,794	17.85	29.44
Transportation and other public utilities:				
Steam railroads	1,725,611	32,776,332	4.87	9.93
Electric railroads	412,463	2,967,379	4.85	11.19
Ocean lines, transoceanic and coastal	1,641,965	2,841,664	12.19	19.62
All other transportation	11,637,709	24,270,346	9.61	16.90
Electric light and power companies	829,311	5,428,295	6.15	11.15
Gas companies	701,398	2,300,321	5.82	13.21
Telephone and telegraph companies	1,086,874	8,565,566	7.26	10.81
All other public utilities	4,686,737	18,959,233	5.39	12.91
Total transportation and other public utilities	22,722,068	98,109,136	6.29	12.16
Trade	122,624,930	192,137,168	15.72	21.22
Public service—Professional, amusements, hotels, etc.	20,603,083	31,299,308	16.66	21.89
Finance, banking, insurance, etc.:				
National banks	19,306,740	39,759,459	11.64	14.20
State banks	8,841,759	19,249,227	11.25	12.15
All other banking	20,940,925	48,080,562	7.14	13.58
Life insurance, stock and mutual companies	146,004	2,150,970	1.00	5.71
Accident, fire, and marine, stock and mutual companies	247,033	1,250,560	5.41	10.01
All other insurance companies	2,025,769	6,682,662	3.59	11.06
Total finance, banking, insurance, etc	51,508,230	117,173,440	6.25	12.98
Combinations, predominant industry not ascertainable	5,298,644	11,249,966	8.95	16.91
Concerns in liquidation	1,427,461	2,246,807	5.78	17.90
Inactive concerns	1,572	6,858	4.49	6.77
Total reporting invested capital	986,520,293	1,618,428,689	11.28	20.97

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 1920. The amounts do not represent, however, what may be called the geographical distribution of income. The figures are compiled from the returns filed in each State. An individual files his income-tax return in the district in which his legal residence or prin-

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cipal place of business is located, and a corporation files its income-tax return in the district in which its principal place of business or the principal office or agency is located. Consequently, income reported by an individual or corporation in one State may have been derived from sources in other States.

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

Personal and corporation income and tax by States and Territories, calendar year 1920.

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	$156,604,933	$39,003,402	$195,608,335	0.62	$12,666,686	0.47
Alaska	19,400,775	524,184	19,924,959	.06	316,993	.01
Arizona	67,280,486	6,687,885	73,968,371	.23	2,391,070	.09
Arkansas	118,060,710	19,704,635	137,765,345	.44	6,859,339	.25
California	1,329,006,594	282,825,053	1,611,831,647	5.09	110,021,520	4.08
Colorado	219,277,184	66,034,834	285,312,018	.90	19,568,766	.72
Connecticut	451,737,702	99,993,495	551,731,197	1.74	34,139,327	1.26
Delaware	55,633,321	25,227,425	80,860,746	.26	5,785,028	.21
District of Columbia	208,388,174	24,366,573	232,754,747	.74	12,213,301	.45
Florida	141,105,124	22,417,123	163,522,247	.52	9,161,761	.34
Georgia	228,619,716	61,718,452	290,338,168	.92	21,202,031	.79
Hawaii	55,572,896	58,284,660	113,857,556	.36	23,304,284	.86
Idaho	67,391,639	9,783,905	77,175,544	.24	2,464,536	.09
Illinois	1,836,956,942	677,180,274	2,514,137,216	7.94	234,457,801	8.68
Indiana	556,061,991	128,164,213	684,226,204	2.16	43,243,514	1.60
Iowa	631,560,789	59,945,718	691,506,507	2.19	28,191,557	1.04
Kansas	306,413,429	104,600,732	411,014,161	1.30	24,989,163	.93
Kentucky	243,879,230	74,869,079	318,748,309	1.01	24,257,337	.90
Louisiana	237,109,145	67,291,639	304,400,784	.96	25,054,198	.93
Maine	143,455,545	43,835,668	187,291,213	.59	13,701,193	.51
Maryland	482,195,448	76,902,019	559,097,467	1.77	35,068,720	1.30
Massachusetts	1,368,406,648	402,527,511	1,770,934,159	5.60	157,216,067	5.82
Michigan	895,679,238	402,047,385	1,297,726,623	4.10	143,114,046	5.30
Minnesota	453,212,241	148,473,971	601,686,212	1.90	38,508,358	1.43
Mississippi	83,954,352	17,374,055	101,328,407	.32	5,776,136	.21
Missouri	548,130,178	226,302,500	774,432,678	2.45	70,027,575	2.59
Montana	109,348,194	11,531,723	120,879,917	.38	3,277,161	.12
Nebraska	306,362,706	31,690,995	338,053,701	1.07	13,577,346	.50
Nevada	25,337,934	2,032,080	27,370,014	.09	622,543	.02
New Hampshire	100,431,539	17,061,850	117,493,389	.37	6,028,752	.22
New Jersey	977,853,627	190,785,595	1,168,639,222	3.69	76,576,597	2.84
New Mexico	36,923,120	3,985,982	40,909,102	.13	1,107,961	.04
New York	4,030,623,696	1,958,629,723	5,989,253,419	18.93	639,799,964	23.69
North Carolina	163,799,837	102,277,769	266,077,606	.84	33,590,927	1.25
North Dakota	66,188,434	6,867,604	73,056,038	.23	1,837,356	.07
Ohio	1,407,388,003	560,556,917	1,967,944,920	6.22	182,547,719	6.76
Oklahoma	295,790,791	56,880,894	352,671,685	1.12	23,102,480	.86
Oregon	193,652,281	39,521,816	233,174,097	.74	15,152,541	.56
Pennsylvania	2,212,178,029	971,581,884	3,183,759,913	10.06	327,521,835	12.13
Rhode Island	180,303,990	55,944,450	236,248,440	.75	23,309,052	.87
South Carolina	109,246,657	53,342,402	162,589,059	.51	18,917,619	.70
South Dakota	103,578,036	7,703,223	111,281,259	.35	3,271,198	.12
Tennessee	212,600,105	52,402,287	265,002,392	.84	19,247,944	.71
Texas	720,720,162	127,546,820	848,266,982	2.68	48,665,244	1.81
Utah	82,278,389	15,513,096	97,791,485	.31	4,014,003	.15
Vermont	59,303,302	11,268,793	70,572,095	.22	4,365,308	.16
Virginia	273,235,229	96,353,038	369,588,267	1.17	25,614,986	.95
Washington	375,979,893	79,194,723	455,174,616	1.44	24,414,571	.91
West Virginia	287,729,460	134,304,029	422,033,489	1.33	46,425,333	1.72
Wisconsin	436,436,810	163,938,038	600,374,848	1.90	51,619,928	1.91
Wyoming	63,244,529	5,652,692	68,897,221	.22	1,979,654	.07
Total	23,735,629,183	7,902,654,813	31,638,283,996	100.00	2,700,288,329	100.00

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

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INCOME FROM FOREIGN INVESTMENTS AND RETURNS OF ALIENS.

The income of American citizens and corporations from business and investments in foreign countries and conversely the income of aliens, resident and nonresident, as well as alien corporations from investments and business in the United States, as reported in the returns of net income for the calendar year ended December 31, 1920, is shown below. The data relative to individuals represent only the information contained in returns reporting net income of $5,000 and over.

Income from sources within the United States and its possessions.

Aliens and foreign corporations.	Number of returns.	Total net income.	Federal income tax.
Nonresident aliens	2,409	$49,777,655	$9,716,771
Resident aliens	8,968	88,421,513	7,839,606
Foreign corporations in business or holding investments in the United States	1,055	10,250,031	3,509,485
Total	12,432	148,449,199	21,065,862

Income from sources in foreign countries.

American citizens and domestic corporations.	Reporting foreign income.		Tax paid foreign countries.	
	Number of returns.	Amount.	Number of returns.	Amount.
American citizens residing abroad	585	$2,322,538	236	$121,750
All other American citizens or residents reporting net income of $5,000 and over	37,908	35,277,308	756	1,715,554
Domestic corporations in business or holding investments in foreign countries	763	79,874,919	763	17,118,149
Total	39,256	117,474,765	1,755	18,955,453

PROGRESS OF INCOME TAXATION.

The growth of taxable income covering the period 1920, 1919, 1918, 1917, and 1916 is exhibited in the succeeding tables.

Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

Income classes.	Number of returns.				
	1920	1919	1918	1917	1916
$1,000 to $2,000	2,671,950	1,924,872	1,516,938	1,640,758	.....
$2,000 to $3,000	2,569,316	1,569,741	1,496,878	838,707	.....
$3,000 to $5,000	1,337,116	1,180,488	932,336	560,763	157,149
$5,000 to $10,000	455,442	438,851	319,356	270,666	150,553
$10,000 to $25,000	171,830	162,485	116,569	112,502	80,880
$25,000 to $50,000	38,548	37,477	28,542	30,391	23,734
$50,000 to $100,000	12,093	13,320	9,996	12,439	10,452
$100,000 to $150,000	2,191	2,983	2,358	3,302	2,900
$150,000 to $300,000	1,063	1,864	1,514	2,347	2,437
$300,000 to $500,000	239	425	382	559	714
$500,000 to $1,000,000	123	189	178	315	376
$1,000,000 and over	33	65	67	141	206
Total	7,259,944	5,332,760	4,425,114	3,472,890	[1] 437,036

[1] 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.

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Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes—Continued.

Income classes.	Increase or decrease.[1]							
	1920–19		1919–18		1918–17		1917–16	
	Number.	Per cent.	Number.	Per cent.	Number.	Per cent.	Number.	Per cent.
$1,000 to $2,000	747,078	39	407,934	27	−123,820	−8	1,640,758	.....
$2,000 to $3,000	999,575	64	72,863	5	658,171	78	838,707	.....
$3,000 to $5,000	156,628	13	248,152	27	371,573	66	403,614	257
$5,000 to $10,000	16,591	4	119,495	37	48,690	18	120,113	80
$10,000 to $25,000	9,345	6	45,916	39	4,067	4	31,622	39
$25,000 to $50,000	1,071	3	8,935	31	−1,849	−6	6,657	28
$50,000 to $100,000	−1,227	−9	3,324	33	−2,443	−20	1,987	19
$100,000 to $150,000	−792	−27	625	27	−944	−29	402	14
$150,000 to $300,000	−801	−43	350	23	−833	−35	−90	−4
$300,000 to $500,000	−186	−44	43	11	−177	−32	−155	−22
$500,000 to $1,000,000	−66	−35	11	6	−137	−43	−61	−16
$1,000,000 and over	−32	−49	−2	−3	−74	−52	−65	−32
Total	1,927,184	36	907,646	21	952,224	27	3,035,854	695

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

Personal returns, net income reported for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

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

Income classes.	Increase or decrease.[2]							
	1920–19		1919–18		1918–17		1917–16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
$1,000 to $2,000	$1,220,953,467	43	$596,758,574	27	−$228,782,423	−9	$2,461,137,000	.....
$2,000 to $3,000	2,377,257,003	62	180,461,532	5	1,561,847,505	76	2,064,977,328	.....
$3,000 to $5,000	526,343,209	12	978,045,023	28	1,419,354,406	67	1,491,195,586	239
$5,000 to $10,000	114,193,710	4	808,447,237	38	318,181,928	17	790,260,111	76
$10,000 to $25,000	135,629,029	6	675,727,707	39	49,382,431	3	452,149,833	37
$25,000 to $50,000	30,420,478	2	299,321,925	31	−64,277,373	−6	219,658,425	27
$50,000 to $100,000	−86,110,876	−10	216,776,172	32	−167,173,598	−20	124,098,861	17
$100,000 to $150,000	−92,881,418	−26	74,286,183	26	−116,385,300	−29	43,136,722	12
$150,000 to $300,000	−156,009,863	−42	66,123,719	22	−169,627,143	−36	−31,207,446	−6
$300,000 to $500,000	−69,757,396	−44	14,525,520	10	−65,359,541	−31	−62,033,048	−23
$500,000 to $1,000,000	−48,327,502	−38	9,214,848	8	−95,555,722	−45	−42,140,055	−16
$1,000,000 and over	−75,572,106	−50	15,163,353	11	−169,349,022	−55	−157,427,730	−34
Total	3,876,137,735	20	3,934,852,093	25	2,272,256,148	17	7,353,805,587	117

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

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Personal returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

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

Income classes.	Increase or decrease.[1]							
	1920–19		1919–18		1918–17		1917–16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
$1,000 to $2,000	$12,163,532	49	−$1,785,402	−7	$10,238,098	60	$16,243,504	.....
$2,000 to $3,000	17,249,960	61	−7,157,483	−20	26,317,966	289	9,097,378	.....
$3,000 to $5,000	7,581,269	10	−7,013,873	−8	64,645,263	354	17,507,653	2,257
$5,000 to $10,000	6,348,123	7	−1,520,053	−2	48,991,574	111	37,765,206	599
$10,000 to $25,000	7,426,798	5	22,383,844	16	61,753,530	77	69,058,135	593
$25,000 to $50,000	−681,067	−1	24,705,695	19	53,647,304	70	64,990,663	560
$50,000 to $100,000	−22,639,889	−12	38,928,953	26	62,401,099	73	68,728,969	422
$100,000 to $150,000	−32,117,609	−27	23,025,239	24	39,913,828	72	43,342,755	349
$150,000 to $300,000	−70,490,926	−43	26,939,433	20	49,437,759	57	62,710,890	261
$300,000 to $500,000	−38,987,571	−45	6,866,185	9	28,937,249	58	32,276,188	180
$500,000 to $1,000,000	−30,587,127	−40	6,393,984	9	10,484,961	18	38,447,276	184
$1,000,000 and over	−49,841,911	−50	10,141,747	11	−20,539,750	−19	57,937,643	113
Total	−194,576,418	−15	141,908,269	13	436,228,881	63	518,106,260	299

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

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Personal returns, average tax and average rate of tax per individual, calendar years 1920, 1919, 1918, 1917, and 1916, by income classes.

Income classes.	1920		1919		1918	
	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.
$1,000 to $2,000	$13.80	0.91	$12.83	0.87	$17.46	1.19
$2,000 to $3,000	17.71	.74	18.00	.74	23.66	.98
$3,000 to $5,000	62.44	1.66	64.31	1.68	88.95	2.35
$5,000 to $10,000	214.92	3.19	208.59	3.10	291.39	4.34
$10,000 to $25,000	1,002.50	6.76	1,014.45	6.83	1,222.01	8.20
$25,000 to $50,000	4,001.90	11.80	4,134.44	12.13	4,563.12	13.32
$50,000 to $100,000	13,538.22	20.20	13,990.81	20.79	14,748.76	21.69
$100,000 to $150,000	39,519.71	32.61	39,793.93	33.12	40,576.79	33.68
$150,000 to $300,000	87,116.11	43.04	87,497.50	43.94	89,871.89	44.64
$300,000 to $500,000	196,834.56	52.67	202,425.96	54.08	207,237.82	54.77
$500,000 to $1,000,000	371,065.08	57.08	403,323.45	59.42	392,326.67	58.65
$1,000,000 and over	1,490,457.12	63.81	1,523,492.25	64.87	1,326,645.51	64.65
General average	148.08	4.53	238.08	6.39	254.85	7.08

Income classes.	1917		1916	
	Average tax per individual.	Average rate of tax, per cent.	Average tax per individual.	Average rate of tax, per cent.
$1,000 to $2,000	$9.90	0.66	.....	.....
$2,000 to $3,000	10.85	.44	.....	.....
$3,000 to $5,000	32.60	.86	$4.94	0.12
$5,000 to $10,000	162.80	2.41	41.85	.61
$10,000 to $25,000	717.27	4.78	143.88	.94
$25,000 to $50,000	2,520.26	7.34	488.86	1.41
$50,000 to $100,000	6,835.56	10.04	1,559.37	2.25
$100,000 to $150,000	16,888.62	13.92	4,283.96	3.48
$150,000 to $300,000	36,948.51	18.27	9,851.16	4.75
$300,000 to $500,000	89,852.59	23.93	25,142.03	6.60
$500,000 to $1,000,000	188,410.12	27.63	55,590.19	8.14
$1,000,000 and over	776,063.82	35.65	249,938.62	11.09
General average	199.11	5.06	396.60	2.75

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Personal returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Number of returns.				
	1920	1919	1918	1917	1916
Alabama	52,984	40,789	38,988	21,844	2,097
Alaska	9,899	9,427	7,606	4,570	243
Arizona	24,812	20,495	13,701	12,264	994
Arkansas	38,113	33,556	20,612	17,839	2,255
California	396,973	266,720	206,471	182,232	21,208
Colorado	74,198	57,526	54,160	40,627	4,435
Connecticut	148,195	110,409	86,489	64,472	9,713
Delaware	18,937	16,059	10,239	8,032	1,346
District of Columbia	69,730	58,616	43,776	29,737	6,808
Florida	42,210	31,107	19,102	15,336	1,779
Georgia	73,325	58,930	39,073	38,252	3,444
Hawaii	13,715	8,136	4,242	3,131	1,144
Idaho	25,755	21,448	19,249	16,414	756
Illinois	542,467	422,229	366,918	319,497	37,525
Indiana	189,587	130,383	104,581	85,021	7,004
Iowa	183,398	133,796	118,933	114,970	8,497
Kansas	99,255	76,451	64,794	63,065	4,290
Kentucky	78,258	59,332	47,098	34,692	3,887
Louisiana	69,340	52,871	33,432	32,317	4,517
Maine	47,717	34,578	25,104	17,112	2,823
Maryland	148,000	116,373	87,085	60,954	9,674
Massachusetts	401,770	268,307	209,786	156,111	32,291
Michigan	305,075	181,662	135,349	111,562	11,448
Minnesota	154,118	123,914	84,515	80,009	7,556
Mississippi	28,022	23,804	19,949	15,382	1,440
Missouri	162,199	125,248	110,890	91,608	12,956
Montana	45,557	42,593	34,464	28,646	1,801
Nebraska	97,729	87,344	96,049	82,472	4,286
Nevada	10,381	8,740	7,097	6,623	364
New Hampshire	35,983	25,601	17,317	10,809	1,735
New Jersey	296,989	231,757	185,706	134,960	19,701
New Mexico	13,656	10,757	13,084	11,616	813
New York	1,047,634	683,085	559,753	489,089	93,155
North Carolina	47,342	37,185	21,738	22,977	2,207
North Dakota	24,209	27,375	29,120	20,941	1,176
Ohio	447,998	308,309	306,918	190,273	21,774
Oklahoma	81,785	61,500	46,818	48,758	2,539
Oregon	67,640	49,663	34,592	25,071	2,800
Pennsylvania	672,746	539,172	518,729	328,171	40,289
Rhode Island	53,128	39,936	32,921	23,927	3,745
South Carolina	33,044	37,296	20,239	22,321	1,204
South Dakota	34,670	38,614	45,505	39,654	971
Tennessee	65,054	50,789	38,232	31,451	4,414
Texas	224,617	176,547	114,500	95,416	10,514
Utah	30,510	21,164	18,517	14,636	1,259
Vermont	19,205	13,569	9,965	7,258	1,100
Virginia	92,576	75,966	51,207	37,951	4,190
Washington	148,067	114,322	95,422	56,322	5,360
West Virginia	96,326	45,168	48,876	28,281	2,575
Wisconsin	150,452	105,793	94,704	70,554	8,261
Wyoming	24,594	18,349	7,821	7,663	673
Nonresident aliens and citizens residing abroad	.....	.....	3,678	.....	.....
Total	[1] 7,259,944	[1] 5,332,760	[1] 4,425,114	[1] 3,472,890	[2] 437,036

[1] Net incomes $1,000 and over. [2] Net incomes $3,000 and over.

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Personal returns, net income reported for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Net income.				
	1920	1919	1918	1917	1916
Alabama	$156,604,933	$133,470,965	$121,250,953	$73,508,562	$18,469,010
Alaska	19,400,775	18,862,034	15,434,987	10,549,506	1,878,419
Arizona	67,280,486	61,434,347	41,579,450	39,635,508	11,777,241
Arkansas	118,060,710	123,704,361	76,354,037	68,296,287	17,683,678
California	1,329,006,594	981,170,941	701,850,380	632,608,546	228,324,945
Colorado	219,277,184	191,001,999	159,487,951	137,853,875	53,854,130
Connecticut	451,737,702	347,929,674	295,617,840	249,186,724	133,858,341
Delaware	55,633,321	62,901,249	48,358,031	56,459,176	57,798,410
District of Columbia	208,388,174	166,399,104	138,966,315	104,257,892	67,334,621
Florida	141,105,124	107,362,976	63,681,401	54,378,496	17,401,202
Georgia	228,619,716	219,471,959	148,366,439	137,775,612	32,992,965
Hawaii	55,572,896	33,164,366	20,054,940	21,888,755	20,362,022
Idaho	67,391,639	65,472,540	55,954,296	46,465,514	7,927,064
Illinois	1,836,956,942	1,662,796,441	1,256,309,485	1,119,960,600	484,290,833
Indiana	556,061,991	417,323,251	325,549,440	261,265,426	74,637,683
Iowa	631,560,789	527,163,054	450,267,585	337,283,861	65,604,874
Kansas	306,413,429	264,971,649	218,524,054	202,159,002	39,638,465
Kentucky	243,879,230	215,977,422	166,350,127	124,826,244	38,506,976
Louisiana	237,109,145	201,753,808	137,261,983	134,349,180	51,274,633
Maine	143,455,545	112,562,525	84,033,212	66,950,710	30,435,945
Maryland	482,195,448	398,672,772	303,421,092	253,433,289	121,009,054
Massachusetts	1,368,406,648	1,090,808,058	868,460,461	717,512,002	474,292,762
Michigan	895,679,238	665,475,193	415,313,164	387,824,910	162,533,104
Minnesota	453,212,241	383,920,683	291,074,629	275,510,103	93,201,384
Mississippi	83,954,352	101,262,053	70,323,185	61,763,713	14,831,796
Missouri	548,130,178	470,443,311	409,013,021	362,026,687	147,069,303
Montana	109,348,194	108,380,657	90,091,830	81,207,992	19,467,019
Nebraska	306,362,706	287,457,592	306,053,565	251,988,895	36,559,607
Nevada	25,337,934	20,887,132	17,826,669	16,423,316	2,799,775
New Hampshire	100,431,539	78,565,318	56,889,284	42,843,296	19,557,542
New Jersey	977,853,627	828,428,672	653,112,589	521,042,424	254,068,880
New Mexico	36,923,120	31,587,990	36,591,416	31,644,721	7,486,732
New York	4,030,623,696	3,436,343,179	2,719,713,784	2,774,035,148	1,922,864,651
North Carolina	163,799,837	161,613,467	89,748,811	84,220,131	24,825,826
North Dakota	66,188,434	80,190,946	89,586,415	61,233,723	9,219,055
Ohio	1,407,388,003	1,075,115,926	993,314,432	740,406,422	318,822,511
Oklahoma	295,790,791	242,184,301	163,678,297	170,751,358	66,811,462
Oregon	193,652,281	166,240,606	111,601,050	84,746,023	24,968,572
Pennsylvania	2,212,178,029	1,838,002,395	1,770,848,133	1,360,802,293	643,243,991
Rhode Island	180,303,990	146,109,811	129,630,322	112,129,569	65,257,163
South Carolina	109,246,657	142,688,832	73,855,345	70,917,349	9,882,947
South Dakota	103,578,036	133,174,792	151,725,486	109,794,860	7,474,252
Tennessee	212,600,105	193,909,353	139,173,691	111,964,540	39,867,675
Texas	720,720,162	643,172,301	392,975,557	350,297,337	113,278,037
Utah	82,278,389	61,913,436	52,454,404	45,044,946	14,281,206
Vermont	59,303,302	46,204,506	34,063,265	29,540,804	14,628,955
Virginia	273,235,229	247,658,373	173,104,495	130,682,859	42,216,464
Washington	375,979,893	325,920,733	266,096,746	169,727,615	49,697,247
West Virginia	287,729,460	147,949,092	156,557,747	106,061,550	30,170,809
Wisconsin	436,436,810	337,851,344	290,199,685	228,190,253	87,614,595
Wyoming	63,244,529	52,463,959	26,413,937	28,855,603	6,523,787
Nonresident aliens and citizens residing abroad	.....	.....	56,473,942	.....	.....
Total	[1] 23,735,629,183	[1] 19,859,491,448	[1] 15,924,639,355	[1] 13,652,383,207	[2] 6,298,577,620

[1] Net incomes $1,000 and over. [2] Net incomes $3,000 and over.

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Personal returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Tax yield.				
	1920	1919	1918	1917	1916
Alabama	$4,482,805	$4,668,465	$4,431,563	$2,023,984	$175,989
Alaska	248,605	357,783	316,859	132,769	17,022
Arizona	1,325,905	1,816,899	1,724,116	1,019,262	191,519
Arkansas	3,268,450	4,237,673	3,269,477	1,848,177	157,513
California	50,447,505	48,983,856	36,070,926	20,355,424	3,595,636
Colorado	6,766,900	7,196,593	5,844,925	5,184,948	1,055,758
Connecticut	15,774,598	16,833,829	17,690,343	10,595,737	2,824,846
Delaware	2,122,025	7,495,453	7,158,522	9,350,461	3,695,605
District of Columbia	8,536,632	8,170,833	8,669,100	4,446,620	1,068,644
Florida	5,242,705	4,363,089	2,367,463	1,584,917	322,636
Georgia	7,697,693	9,134,692	7,077,184	3,250,342	378,062
Hawaii	4,075,539	2,145,194	1,857,352	1,174,831	366,802
Idaho	1,086,614	1,475,023	1,493,518	839,646	140,496
Illinois	85,409,203	99,398,236	84,560,642	49,103,261	10,947,250
Indiana	15,780,124	13,541,245	11,456,898	5,978,782	1,165,961
Iowa	18,776,990	15,807,707	15,928,158	5,445,816	518,845
Kansas	8,351,393	9,138,315	7,880,244	5,428,495	555,943
Kentucky	7,292,098	7,595,384	7,918,960	2,943,196	384,497
Louisiana	9,626,591	12,888,655	9,353,518	4,936,825	778,693
Maine	4,892,419	4,468,876	4,263,003	2,467,852	371,367
Maryland	21,189,233	22,630,984	20,415,237	12,378,724	2,405,523
Massachusetts	69,368,994	86,566,938	81,307,340	44,478,907	10,892,685
Michigan	49,493,261	55,958,378	22,336,385	15,159,388	3,340,682
Minnesota	15,169,869	15,696,465	15,262,760	8,356,172	1,553,282
Mississippi	2,495,207	5,634,901	3,542,849	2,252,612	195,054
Missouri	21,877,701	22,146,510	20,716,692	10,880,241	2,373,327
Montana	2,033,190	2,413,463	3,012,902	1,548,582	304,448
Nebraska	8,363,305	8,639,003	9,373,582	5,285,238	347,778
Nevada	390,077	435,002	412,342	241,944	18,505
New Hampshire	2,720,793	2,811,830	2,827,724	1,517,183	258,173
New Jersey	43,275,477	47,321,422	43,109,648	25,710,042	5,545,231
New Mexico	612,573	774,470	989,825	713,829	83,935
New York	286,607,280	399,792,351	354,263,417	251,785,795	77,970,521
North Carolina	9,620,675	10,010,348	5,575,001	2,747,673	560,970
North Dakota	1,105,801	1,360,509	2,219,954	936,862	66,344
Ohio	56,285,168	56,505,315	55,170,252	31,928,937	7,722,306
Oklahoma	13,548,211	12,207,129	7,649,280	5,682,493	4,347,797
Oregon	6,649,011	8,232,437	6,049,987	3,298,630	337,051
Pennsylvania	118,750,989	128,195,161	137,781,370	79,454,848	17,612,739
Rhode Island	11,685,163	11,234,132	13,512,766	8,805,953	1,915,104
South Carolina	3,236,875	5,192,020	2,732,593	1,815,909	77,198
South Dakota	2,228,187	3,121,066	4,139,239	1,171,328	48,563
Tennessee	7,565,009	9,082,054	6,795,268	2,794,197	413,078
Texas	25,400,849	32,302,280	21,575,479	13,447,453	2,643,697
Utah	1,506,781	1,270,543	1,347,780	1,364,652	167,688
Vermont	2,259,129	2,074,804	1,821,823	1,459,253	365,004
Virginia	7,404,201	9,020,237	7,674,725	3,929,273	593,304
Washington	9,094,764	11,615,795	9,743,163	4,377,754	776,470
West Virginia	8,517,268	5,319,197	5,709,295	3,303,285	416,386
Wisconsin	13,232,531	10,901,097	11,382,127	5,716,256	1,253,257
Wyoming	1,161,320	1,444,063	1,272,692	838,196	67,510
Nonresident aliens and citizens residing abroad	.....	.....	8,665,567	.....	.....
Total	[1] 1,075,053,686	[1] 1,269,630,104	[1] 1,127,721,835	[1] 691,492,954	[2] 173,386,694

[1] Net incomes $1,000 and over. [2] Net incomes $3,000 and over.

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Personal returns, income by sources for calendar years 1920, 1919, 1918, 1917, and 1916.

Source of income.	Income.				
	1920	1919	1918	1917	1916
Personal service:					
Salaries, wages, commissions, bonuses, directors' fees, etc.	$15,270,373,354	$10,755,692,651	$8,267,391,550	$3,648,437,902	$1,478,346,372
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	5,927,327,538	6,708,344,984	4,630,455,322	3,958,670,028	3,010,404,924
Total	21,197,700,892	17,464,037,635	12,897,846,872	7,607,107,930	4,488,751,296
Property:					
Rents and royalties	1,047,423,738	1,019,094,265	975,679,666	684,343,399	643,802,657
Interest on bonds, notes, etc.	1,709,299,428	1,500,779,100	1,403,485,691	936,715,456	1,080,879,405
Dividends	2,735,845,795	2,453,774,825	2,468,749,244	2,848,842,499	2,136,468,625
Total	5,492,568,961	4,973,648,190	4,847,914,601	4,469,901,354	3,861,150,687
Total income	26,690,269,853	22,437,685,825	17,745,761,473	12,077,009,284	8,349,901,983
General deductions	2,954,640,670	2,578,194,377	1,821,122,118	885,763,077	2,051,324,363
Net income	[1] 23,735,629,183	[1] 19,859,491,448	[1] 15,924,639,355	[2] 11,191,246,207	[3] 6,298,577,620

Source of income.	Increase or decrease.[4]							
	1920–19		1919–18		1918–17		1917–16	
	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.	Amount.	Per cent.
Personal service:								
Salaries, wages, commissions, bonuses, directors' fees, etc.	$4,514,680,703	42	$2,488,301,101	30	$4,618,953,648	127	$2,170,091,530	147
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property	−781,017,446	−12	2,077,889,662	45	671,785,294	17	948,265,104	32
Total	3,733,663,257	21	4,566,190,763	35	5,290,738,942	70	3,118,356,634	69
Property:								
Rents and royalties	28,329,473	3	43,414,599	4	291,336,267	43	40,540,742	6
Interest on bonds, notes, etc.	208,520,328	14	97,293,409	7	466,770,235	50	−144,163,949	−13
Dividends	282,070,970	11	−14,974,419	−61	−380,093,255	−13	712,373,874	33
Total	518,920,771	10	125,733,589	3	378,013,247	8	608,750,667	16
Total income	4,252,584,028	19	4,691,924,352	26	5,668,752,189	47	3,727,107,301	45
General deductions	376,446,293	15	757,072,259	42	935,359,041	106	−1,165,561,286	−57
Net income	3,876,137,735	20	3,934,852,093	25	4,733,393,148	42	4,892,668,587	78

[1] Compiled from returns reporting net incomes of $1,000 and over.
[2] Compiled from returns reporting net incomes of $2,000 and over.
[3] Compiled from returns reporting net incomes of $3,000 and over.
[4] A minus sign (−) indicates decrease.

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In the study of the above table it should be observed that in 1920, 1919, 1918, and 1917 the figures for each source of income are the positive gain items reported, and represent the gross income, less losses and other deductions applicable to each source. Wherever schedules within the returns showed net losses, such losses are included in general deductions, which represent in addition to these losses such other deductions as were not chargeable to any of the sources of income.

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

Corporation returns, number filed for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Number of corporations.				
	1920	1919	1918	1917	1916
Alabama	3,198	2,983	3,228	3,470	3,361
Alaska	69	63	127	212	206
Arizona	1,531	1,514	1,101	1,460	1,390
Arkansas	2,317	2,135	1,993	2,521	2,344
California	14,865	14,716	15,964	18,369	17,986
Colorado	6,812	6,704	7,170	7,618	7,479
Connecticut	4,665	4,405	4,799	4,976	4,852
Delaware	809	816	688	1,071	960
District of Columbia	1,153	995	719	1,263	1,130
Florida	3,229	2,845	3,023	2,991	2,869
Georgia	4,500	4,420	4,384	4,956	4,758
Hawaii	534	521	480	617	571
Idaho	1,771	1,690	1,184	1,889	1,780
Illinois	21,127	20,214	20,406	22,389	21,931
Indiana	9,275	8,788	8,589	9,019	8,546
Iowa	8,899	7,798	8,257	9,288	9,064
Kansas	4,658	4,531	4,474	4,604	4,467
Kentucky	4,804	4,571	4,307	5,580	5,405
Louisiana	4,365	4,001	3,661	4,096	3,705
Maine	2,830	2,841	2,693	3,311	3,084
Maryland	4,662	3,885	3,498	4,250	4,039
Massachusetts	14,150	13,286	12,622	13,799	13,273
Michigan	10,872	9,626	9,021	9,993	9,823
Minnesota	9,315	8,588	8,576	9,486	9,276
Mississippi	1,573	1,436	1,132	1,811	1,653
Missouri	13,428	12,764	13,332	14,840	14,262
Montana	3,571	3,337	3,804	3,774	3,613
Nebraska	4,873	4,510	4,464	4,684	4,561
Nevada	1,193	958	440	1,051	939
New Hampshire	994	1,003	993	1,177	1,052
New Jersey	9,896	9,392	8,807	10,112	9,777
New Mexico	797	940	965	1,103	979
New York	55,495	48,494	47,535	46,144	44,632
North Carolina	4,812	4,396	4,212	5,155	5,021
North Dakota	2,898	2,639	2,752	3,124	2,769
Ohio	18,822	17,088	15,815	17,615	17,660
Oklahoma	5,564	5,904	6,321	7,364	7,150
Oregon	4,588	4,252	4,398	5,352	5,022
Pennsylvania	18,827	16,944	18,473	20,834	20,460
Rhode Island	1,837	1,748	1,617	2,271	2,133
South Carolina	3,874	3,501	3,554	4,087	3,915
South Dakota	2,564	2,337	2,202	2,588	2,442
Tennessee	4,742	4,392	4,186	4,714	4,670
Texas	8,571	8,709	8,198	9,039	8,693
Utah	3,094	2,872	2,542	3,545	3,481
Vermont	916	751	794	936	905
Virginia	5,280	5,027	5,009	6,012	5,950
Washington	9,598	9,059	9,287	9,043	9,908
West Virginia	4,473	4,004	3,519	4,559	4,381
Wisconsin	11,198	10,154	10,961	11,923	11,635
Wyoming	1,707	1,651	1,303	1,341	1,291
Total	345,595	320,198	317,579	351,426	341,253

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Corporation returns, net income reported for cale dar years 1920, 1919, 1918, 1917, and 1916, by States and 'erritories.

States and Territories.	Net income.				
	1920	1919	1918	1917	1916
Alabama	$39,003,402	$37,012,996	$44,240,690	$60,430,518	$45,892,777
Alaska	524,184	499,514	694,256	997,554	744,903
Arizona	6,687,885	9,928,696	11,712,463	31,808,428	30,924,259
Arkansas	19,704,635	27,764,783	20,279,541	23,999,993	24,791,391
California	282,825,053	342,599,672	226,771,653	322,260,909	279,952,569
Colorado	66,034,834	79,287,797	74,209,860	96,761,318	57,043,218
Connecticut	99,993,495	175,757,795	162,323,386	181,855,545	189,211,399
Delaware	25,227,425	36,679,540	46,730,072	128,477,428	136,270,898
District of Columbia	24,366,573	29,746,693	15,100,500	34,393,560	41,460,981
Florida	22,417,123	25,285,566	14,073,439	18,677,504	17,670,823
Georgia	61,718,452	83,470,756	72,142,676	73,150,726	56,508,639
Hawaii	58,284,660	40,922,726	24,023,809	38,002,867	45,704,636
Idaho	9,783,905	11,399,127	7,305,194	14,951,419	10,817,234
Illinois	677,180,274	833,157,670	759,325,582	1,133,783,726	762,145,412
Indiana	128,164,213	142,371,858	114,146,476	138,322,867	101,751,368
Iowa	59,945,718	71,809,349	60,992,499	77,849,313	57,610,384
Kansas	104,600,732	116,251,721	81,794,544	121,396,212	104,070,570
Kentucky	74,869,079	70,588,761	69,821,552	82,895,744	66,519,119
Louisiana	67,291,639	88,957,200	57,167,621	88,178,618	52,633,117
Maine	43,835,668	48,758,261	52,047,078	55,824,590	38,312,774
Maryland	76,902,019	93,967,364	84,761,692	109,891,583	87,284,003
Massachusetts	402,527,511	654,556,714	614,896,233	831,735,324	467,503,662
Michigan	402,047,385	517,774,681	338,729,021	307,749,892	375,253,744
Minnesota	148,473,971	190,433,359	138,101,260	273,447,667	205,685,329
Mississippi	17,374,055	18,702,567	11,244,051	14,814,159	11,382,856
Missouri	226,302,500	286,507,230	258,919,402	302,119,274	222,630,602
Montana	11,531,723	14,867,974	28,821,251	31,302,667	33,580,309
Nebraska	31,690,995	45,160,163	33,872,984	46,189,285	35,742,854
Nevada	2,032,080	3,336,250	2,288,227	3,805,024	3,778,312
New Hampshire	17,061,850	25,505,450	14,468,053	16,319,046	14,861,724
New Jersey	190,785,595	254,570,015	191,018,725	256,292,144	245,706,911
New Mexico	3,985,982	4,273,632	6,628,744	14,592,888	15,138,195
New York	1,958,629,723	2,392,486,064	2,153,317,770	2,201,115,746	2,274,661,422
North Carolina	102,277,769	114,681,366	107,028,177	91,608,121	60,882,803
North Dakota	6,867,604	9,152,029	9,900,561	9,795,608	10,664,421
Ohio	560,556,917	619,258,196	643,186,133	936,483,205	630,144,978
Oklahoma	56,880,894	41,622,387	37,626,312	76,978,232	112,338,867
Oregon	39,521,816	48,138,408	34,694,323	34,385,889	18,732,510
Pennsylvania	971,581,884	902,728,720	963,262,739	1,476,497,279	1,122,447,066
Rhode Island	55,944,450	112,140,991	78,399,455	76,653,837	71,874,276
South Carolina	53,342,402	63,423,640	58,292,576	54,561,634	23,512,698
South Dakota	7,703,223	12,080,876	9,704,447	10,856,357	7,924,094
Tennessee	52,402,287	69,106,207	53,465,096	68,770,977	48,737,212
Texas	127,546,820	128,674,523	124,123,481	208,191,837	123,581,835
Utah	15,513,096	23,992,237	19,170,237	49,028,217	57,600,820
Vermont	11,268,793	12,480,258	10,211,205	12,630,109	9,201,351
Virginia	96,353,038	128,641,705	107,670,674	136,977,815	93,482,931
Washington	79,194,723	96,005,295	70,751,208	84,300,592	53,468,785
West Virginia	134,304,029	74,646,962	76,642,276	109,543,951	66,409,707
Wisconsin	163,938,038	172,213,124	158,550,172	149,917,972	132,762,577
Wyoming	5,652,692	8,039,590	6,861,873	9,785,041	8,895,659
Total	7,902,654,813	9,411,418,458	8,361,511,249	10,730,360,211	8,765,908,984

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Corporation returns, tax yield for calendar years 1920, 1919, 1918, 1917, and 1916, by States and Territories.

States and Territories.	Tax.				
	1920	1919	1918	1917	1916
Alabama	$8,183,881	$7,357,159	$14,880,689	$15,174,347	$912,402
Alaska	68,388	67,859	202,818	249,860	14,636
Arizona	1,065,165	1,443,291	3,913,183	6,598,863	619,181
Arkansas	3,590,889	5,792,366	5,747,375	3,962,299	487,130
California	59,574,015	83,513,277	71,857,906	58,384,268	5,458,102
Colorado	12,801,866	17,590,501	28,033,824	14,656,097	1,115,854
Connecticut	18,364,729	39,037,803	65,472,179	44,742,693	3,713,384
Delaware	3,663,003	8,588,857	19,937,765	29,154,615	2,894,425
District of Columbia	3,676,669	6,411,505	4,792,854	4,117,157	778,274
Florida	3,919,056	4,314,974	3,005,475	2,401,069	351,040
Georgia	13,504,338	21,352,256	28,978,044	12,312,967	1,082,190
Hawaii	19,228,745	11,037,781	8,014,383	11,381,001	889,751
Idaho	1,377,922	1,750,435	1,833,894	2,497,452	212,526
Illinois	149,048,598	189,321,721	278,662,236	219,018,819	15,014,845
Indiana	27,463,390	33,415,702	40,491,541	28,179,169	2,001,337
Iowa	9,414,567	14,122,884	16,100,592	12,517,328	1,113,903
Kansas	16,637,770	20,987,914	19,619,483	19,611,875	2,073,911
Kentucky	16,965,239	15,271,104	23,978,936	17,390,723	1,303,454
Louisiana	15,427,607	22,785,950	18,300,881	17,557,639	1,047,775
Maine	8,808,774	10,824,757	18,645,089	8,082,526	744,773
Maryland	13,879,487	22,249,481	30,116,417	18,699,793	1,658,036
Massachusetts	87,847,073	168,931,296	274,088,286	137,224,705	8,927,594
Michigan	102,620,785	159,566,677	143,175,293	60,968,508	7,362,945
Minnesota	23,338,489	35,325,303	35,545,623	48,898,270	4,053,243
Mississippi	3,280,929	3,765,160	3,180,341	1,927,457	222,380
Missouri	48,149,874	70,928,260	103,399,779	57,452,011	4,347,717
Nontana	1,243,971	1,756,820	5,463,830	3,891,316	663,332
Mebraska	5,214,041	8,448,905	8,259,550	6,728,556	701,490
Nevada	232,466	408,712	438,975	431,467	75,148
New Hampshire	3,307,959	5,977,204	6,671,273	3,181,312	285,939
New Jersey	33,301,120	65,332,488	59,670,460	47,280,689	4,819,514
New Mexico	495,388	577,138	1,277,469	3,204,692	303,499
New York	353,192,684	501,467,755	807,306,499	394,470,651	44,464,771
North Carolina	23,970,252	29,809,916	50,678,099	20,353,098	1,200,185
North Dakota	731,555	1,004,639	1,485,977	2,144,686	207,064
Ohio	126,262,551	148,160,295	267,344,555	218,117,703	12,364,799
Oklahoma	9,554,269	8,614,021	10,324,532	14,476,725	2,196,340
Oregon	8,503,530	14,976,082	12,277,923	6,331,770	357,644
Pennsylvania	208,770,846	198,978,411	385,262,742	387,895,679	22,276,545
Rhode Island	11,623,889	31,032,854	35,882,763	17,236,710	1,395,766
South Carolina	15,680,744	17,751,128	26,302,736	9,069,122	445,222
South Dakota	1,043,011	1,859,544	2,001,261	1,780,969	155,845
Tennessee	11,682,935	16,654,261	19,108,846	12,841,971	949,638
Texas	23,264,395	28,772,317	34,459,589	36,004,391	2,352,057
Utah	2,507,222	3,995,547	6,147,459	7,349,631	1,145,035
Vermont	2,106,179	2,876,785	3,882,248	2,200,582	180,639
Virginia	18,210,785	25,615,375	31,014,980	18,948,380	1,709,418
Washington	15,319,807	24,166,134	23,869,313	14,143,322	1,054,032
West Virginia	37,908,065	17,709,906	34,955,959	28,631,705	1,314,023
Wisconsin	38,387,397	42,364,151	60,827,480	30,893,450	2,615,579
Wyoming	818,334	1,276,917	1,875,018	1,675,681	170,818
Total	1,625,234,643	2,175,341,578	3,158,764,422	2,142,445,769	171,805,150

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:

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Number of personal returns, calendar years 1914–1920, by income classes.

Income classes.	1914	1915	1916	1917	1918	1919	1920
$1,000 to $2,000	.....	.....	.....	1,640,758	1,516,938	1,924,872	2,671,950
$2,000 to $3,000	.....	.....	.....	838,707	1,496,878	1,569,741	2,569,316
$3,000 to $4,000	82,754	69,045	85,122	374,958	610,095	742,334	894,559
$4,000 to $5,000	66,525	58,949	72,027	185,805	322,241	438,154	442,557
$5,000 to $10,000	127,448	120,402	150,553	270,666	319,356	438,851	455,442
$10,000 to $15,000	34,141	34,102	45,309	65,800	69,992	97,852	103,570
$15,000 to $20,000	15,790	16,475	22,618	29,896	30,227	42,028	44,531
$20,000 to $25,000	8,672	9,707	12,953	16,806	16,350	22,605	23,729
$25,000 to $30,000	5,483	6,196	8,055	10,571	10,206	13,769	14,471
$30,000 to $40,000	6,008	7,005	10,068	12,733	11,887	15,410	15,808
$40,000 to $50,000	3,185	4,100	5,611	7,087	6,449	8,298	8,269
$50,000 to $100,000	5,161	6,847	10,452	12,439	9,996	13,320	12,093
$100,000 to $150,000	1,189	1,793	2,900	3,302	2,358	2,983	2,191
$150,000 to $200,000	406	724	1,284	1,302	866	1,092	590
$200,000 to $250,000	233	386	726	703	401	522	307
$250,000 to $300,000	130	216	427	342	247	250	166
$300,000 to $400,000	147	254	469	480	260	285	169
$400,000 to $500,000	69	122	245	179	122	140	70
$500,000 to $1,000,000	114	209	376	315	178	189	123
$1,000,000 and over	60	120	206	141	67	65	33
Total	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944
Married women making separate returns from husbands	.....	.....	[1] 7,635	.....	.....	.....	.....
Total number of returns filed	357,515	336,652	437,036	3,472,890	4,425,114	5,332,760	7,259,944

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

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

Returns of net income by years.

PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913	[1] 357,598	[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	[3] 3,472,890	13,650,000,000	7,350,000,000
1918	[3] 4,425,114	15,925,000,000	2,275,000,000
1919	[3] 5,332,760	19,860,000,000	3,935,000,000
1920	[3] 7,259,944	23,736,000,000	3,876,000,000

CORPORATION.

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

[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.
[6] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report Commissioner of Internal Revenue, 1916, p. 26.)

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Income tax yield by years.

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

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

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

CAPITAL STOCK TAX RETURNS.

Data compiled from the "Capital stock tax returns for 1922," filed as of July 1, 1921, are presented in the following tables. The same general industrial grouping is used as for the statistics compiled from the returns of net income filed by corporations. The data represent information as reported by 326,100 out of approximately 345,000 returns.

In each of the several tables the number of returns falling under the various classifications are shown, together with the aggregate par value of the common stock, the preferred stock, and the total par value of the common and preferred stock; likewise the fair average value of the capital stock. The law provides that the tax shall be measured by the fair average value of the capital stock of a corporation as of the year immediately preceding the taxable period. In the returns used in this compilation, the fair value is reported for the year, July 1, 1920, to June 30, 1921. The fair average value of capital stock as reflected in these tables is not comparable with invested capital as required for the purpose of the excess-profits tax.

The fair average value of capital stock contemplates the value of the total outstanding stock of the corporation considered as a going concern, and in estimating such value due consideration is given to the net value of the assets, earning capacity, market value of the shares, and other factors that may materially affect values in a given corporation or industry, whereas invested capital for the purpose of the excess-profits tax is based upon the actual investment of the

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stockholders in the corporation, irrespective of the present value of the assets.

The tables also show the amount of taxable fair value under each distribution, which is computed by deducting the specific exemption of $5,000 for each taxable corporation plus the amount of fair value reported by tax-exempt corporations.

The magnitude of corporate industry and the relative importance of each industrial group is clearly shown in Table 1. Of the aggregate fair value of $75,500,000,000 the manufacturing group reports approximately $30,500,000,000 or 40 per cent; the next highest is finance, banking, insurance, etc., with $13,700,000,000 or 18 per cent, followed by transportation and other public utilities, representing $11,400,000,000 or 15 per cent, after which comes mining and quarrying, $6,700,000,000 or 9 per cent. The agriculture group reports only $1,000,000,000 or 1⅓ per cent. The largest minor division of the major industrial groups is the manufacturing of metal and metal products, whose aggregate fair value totals in round numbers $10,500,000,000, representing almost 14 per cent of the aggregate fair value reported by all the returns tabulated.

Table 2 supplements the preceding table and shows in percentages the ratios of the common, the preferred, and the fair value of the capital stock to the total par value of the capital stock, both in the aggregate and by industrial groups and exhibits the relative position of the various industrial divisions with respect to the par value and the fair value of their capital stock. Leading in this respect are the life-insurance companies with a ratio of 273 to 100; this is immediately followed by the group of accident, fire, and marine insurance companies reporting 272 to 100. The "All other insurance" group shows 236 to 100. (For the insurance groups, however, a disproportionately high ratio of the fair value to the par value of the stock is shown, due to mutual or nonstock organizations having been included in the tabulation.) The next in order are the trust companies with 233 to 100, followed by national banks, 209 to 100, and State banks 155 to 100. Lowest in order are the electric railway group with a ratio of 31.75 in fair value to each 100 par value of capital stock.

In the consideration of these data in determining the relationship of the fair value to the par value of the capital stock, the abnormal financial conditions of the period July 1, 1920, to June 30, 1921, should be kept in mind.

Table 3 shows the distribution of the returns according to the size of corporation based on fair value of the capital stock and Table 4 shows the distribution by States and Territories.

The tabulations do not contain returns reporting capital stock with "No par value" and the data are as originally filed and prior to audit and adjustment.

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Capital stock tax returns—Distribution by industrial groups, showing capital stock, fair value, and tax.

[Returns filed for 1922 (July 1, 1921–June 30, 1922).]

Industrial groups.	Total number of returns.	Capital stock.				Taxable fair value.	Tax.	Fair value, per cent of total.
		Common.	Preferred.	Total par value (common and preferred).	Fair value.			
Agriculture:								
Farming	5,367	$691,499,044	$44,662,140	$736,161,184	$810,372,337	$780,915,191	$780,915	1.07
Related industries	660	129,342,801	45,781,718	175,124,519	183,922,460	179,598,374	179,598	.25
Total	6,027	820,841,845	90,443,858	911,285,703	994,294,797	960,513,565	960,513	1.32
Mining and quarrying:								
Coal	3,769	1,004,375,430	133,779,010	1,138,154,440	1,766,252,724	1,743,170,540	1,743,170	2.34
Metal mining	1,361	1,500,150,854	58,962,348	1,559,113,202	1,782,433,978	1,767,845,178	1,767,845	2.36
Oil and gas	4,153	2,377,171,669	165,029,206	2,542,200,875	2,556,917,338	2,532,636,152	2,532,636	3.39
Nonmetal mining	120	37,203,103	3,978,550	41,181,653	82,318,084	81,825,908	81,826	.12
Quarrying	1,082	144,303,034	23,277,063	167,580,097	172,386,962	164,724,749	164,725	.23
All other mining and quarrying	768	544,140,095	145,963,315	690,103,410	356,478,325	351,748,982	351,749	.47
Total	11,253	5,607,344,185	530,989,492	6,138,333,677	6,716,787,411	6,641,951,509	6,641,951	8.91
Manufacturing:								
Food products	12,518	2,501,561,357	990,464,862	3,492,026,219	3,849,500,460	3,777,656,402	3,777,656	5.10
Textile products	9,280	1,749,123,232	603,814,914	2,352,938,146	3,616,323,635	3,571,774,464	3,571,774	4.80
Leather products	1,999	427,331,327	192,707,250	620,038,577	754,027,137	744,727,720	744,728	1.00
Rubber products	687	416,460,118	313,531,249	729,991,367	664,092,135	659,846,592	659,847	.88
Wood products	6,296	913,824,887	127,520,689	1,041,345,576	1,818,242,380	1,785,688,971	1,785,689	2.41
Paper, pulp, and products	1,606	406,762,148	147,854,954	554,617,102	857,196,647	849,331,268	849,331	1.14
Printing and publishing	7,233	424,215,392	104,414,823	528,630,215	789,828,871	756,369,831	756,370	1.05
Chemicals and allied substances	5,544	2,133,048,729	765,860,948	2,898,909,677	4,388,770,597	4,361,007,846	4,361,008	5.82
Stone, clay, and glass	3,338	525,476,490	144,870,683	670,347,173	795,502,763	778,888,688	778,889	1.05
Metal and metal products	14,749	5,403,338,360	2,155,812,924	7,559,151,284	10,444,695,571	10,367,630,966	10,367,631	13.85
All other manufacturing	9,055	1,424,582,684	448,640,306	1,873,222,990	2,461,065,045	2,419,289,406	2,419,289	3.26
Total	72,305	16,325,724,724	5,995,493,602	22,321,218,326	30,439,245,241	30,072,212,154	30,072,212	40.36
Construction	8,330	569,522,592	85,150,655	654,673,247	793,655,180	752,657,996	752,658	1.05
Transportation and other public utilities:								
Steam railroads	949	5,243,341,412	1,438,158,877	6,681,500,289	5,196,952,735	5,187,019,472	5,187,019	6.89
Electric railroads	659	975,126,433	208,132,759	1,183,259,192	375,657,377	373,273,308	373,273	.50
All other railroads and combinations	294	463,240,070	182,256,288	645,496,358	410,379,879	409,238,623	409,239	.54
Water transportation	1,564	452,345,184	121,469,595	573,814,779	632,402,443	624,293,567	624,294	.84

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Local transportation, cab, livery, etc	2,502	60,447,635	6,347,234	66,794,869	75,813,954	65,293,985	65,294	.10
Electric light and power companies	2,041	1,046,768,792	245,199,443	1,291,968,235	982,322,061	973,427,960	973,428	1.30
Gas companies	740	729,381,845	87,960,369	817,352,214	808,138,579	803,796,002	803,796	1.07
Telephone, telegraph, and radio companies	3,658	1,201,168,555	111,201,679	1,312,370,234	1,079,815,979	1,065,461,721	1,065,462	1.44
Water works	1,593	248,768,529	17,188,488	265,957,017	205,931,908	198,486,715	198,487	.27
Storage companies	3,166	275,990,137	43,215,040	319,205,177	357,855,676	344,074,009	344,074	.47
All other public utilities	2,026	1,190,856,536	449,137,572	1,639,994,108	1,221,837,362	1,212,542,968	1,212,543	1.62
Total	19,192	11,887,435,128	2,910,267,344	14,797,712,472	11,347,107,953	11,256,908,330	11,256,909	15.04
Trade	75,131	5,016,345,304	1,107,796,011	6,124,141,315	8,533,021,280	8,168,138,921	8,168,139	11.32
Public service:								
Domestic service—hotels, etc	4,921	309,458,190	90,942,136	400,400,326	486,961,442	462,935,861	462,936	.65
Amusements—theaters, etc	3,613	212,163,827	30,785,097	242,948,924	277,824,446	259,569,154	259,569	.37
Management—economics, accountants, etc	1,619	71,257,904	14,525,714	85,783,618	83,957,139	74,325,580	74,326	.11
Educational—colleges, museums, etc	694	32,041,989	14,385,851	46,427,840	27,516,359	24,448,550	24,448	.04
Curative—hospitals, asylums, etc	845	26,103,976	1,821,805	27,925,781	31,323,730	27,611,945	27,612	.04
Legal—lawyers, patent attorneys, etc	836	32,001,666	1,421,730	33,423,396	47,643,727	44,145,591	44,146	.06
Engineering—architects, civil, etc	747	71,649,073	8,706,888	80,355,961	44,714,938	41,559,643	41,560	.06
All other service	2,162	78,831,926	7,867,312	86,699,238	82,781,630	74,034,324	74,034	.11
Total	15,437	833,508,551	170,456,533	1,003,965,084	1,082,723,411	1,008,630,648	1,008,631	1.44
Finance, banking, insurance, etc.:								
National banks	8,066	1,197,846,834	.....	1,197,846,834	2,506,557,276	2,467,157,111	2,467,157	3.32
State banks	18,532	1,050,941,297	.....	1,050,941,297	1,630,141,010	1,539,412,954	1,539,413	2.16
Trust companies	2,209	691,917,230	.....	691,917,230	1,544,351,691	1,528,241,441	1,528,241	2.05
Stocks, bonds, loans, realty and holding companies	52,174	8,025,242,903	1,322,866,681	9,348,109,584	6,171,970,969	5,345,411,799	5,345,412	8.18
Life insurance	245	53,066,396	.....	53,066,396	144,889,455	143,762,741	143,763	.19
Accident, fire, and marine insurance	660	143,199,705	.....	143,199,705	389,177,781	386,609,024	386,609	.52
All other insurance	633	117,237,863	.....	117,237,863	277,104,957	274,336,052	274,336	.37
All other financial concerns and combinations	2,324	558,935,870	869,158,811	1,428,094,681	1,004,158,722	986,016,039	986,016	1.34
Total	84,843	11,838,388,098	2,192,025,492	14,030,413,590	13,668,351,861	12,670,947,161	12,670,947	18.13
Combinations, predominant industry not ascertainable	3,348	786,980,819	161,400,144	948,380,963	1,461,570,187	1,446,286,084	1,446,286	1.94
Concerns in liquidation	3,519	473,094,179	68,879,045	541,973,224	219,651,279	177,065,901	177,066	.29
Inactive concerns	22,182	2,236,249,787	288,129,260	2,524,379,047	114,006,988	17,356,833	17,357	.15
Exempt organizations	4,533	211,916,762	22,083,345	234,000,107	36,209,586	.....	.....	.05
Grand total	326,100	56,607,361,974	13,623,114,781	70,230,476,755	75,406,625,174	73,172,669,102	73,172,669	100.00

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Capital stock tax returns—Distribution by industrial groups—Percentage table, showing ratios to total par value.

[Returns filed for 1922 (July 1, 1921-June 30, 1922).]

Industrial groups.	Capital stock.			
	Common.	Preferred.	Total par value (common and preferred).	Fair value.
Agriculture:				
Farming	93.93	6.07	100.00	110.08
Related industries	73.86	26.14	100.00	105.02
Total	90.08	9.92	100.00	109.11
Mining and quarrying:				
Coal	88.25	11.75	100.00	155.19
Metal mining	96.22	3.78	100.00	114.33
Oil and gas	93.51	6.49	100.00	100.58
Nonmetal mining	90.34	9.66	100.00	199.89
Quarrying	86.11	13.89	100.00	102.87
All other mining and quarrying	78.85	21.15	100.00	51.65
Total	91.35	8.65	100.00	109.42
Manufacturing:				
Food products	71.64	28.36	100.00	110.24
Textile products	74.34	25.66	100.00	153.69
Leather products	68.92	31.08	100.00	121.61
Rubber products	57.05	42.95	100.00	90.97
Wood products	87.75	12.25	100.00	174.60
Paper, pulp, and products	73.34	26.66	100.00	154.56
Printing and publishing	80.25	19.75	100.00	149.41
Chemicals and allied substances	73.58	26.42	100.00	151.39
Stone, clay, and glass	78.39	21.61	100.00	118.67
Metal and metal products	71.48	28.52	100.00	138.17
All other manufacturing	76.05	23.95	100.00	131.38
Total	73.14	26.86	100.00	136.37
Construction	86.99	13.01	100.00	121.23
Transportation and other public utilities:				
Steam railroads	78.47	21.53	100.00	77.78
Electric railroads	82.41	17.59	100.00	31.75
All other railroads and combinations	71.76	28.24	100.00	63.58
Water transportation	78.83	21.17	100.00	110.21
Local transportation, cab, livery, etc	90.50	9.50	100.00	113.50
Electric light and power companies	81.02	18.98	100.00	76.03
Gas companies	89.24	10.76	100.00	98.87
Telephone, telegraph, and radio companies	91.53	8.47	100.00	82.28
Waterworks	93.54	6.46	100.00	77.43
Storage companies	86.46	13.54	100.00	112.11
All other public utilities	72.61	27.39	100.00	74.50
Total	80.33	19.67	100.00	76.68
Trade	81.91	18.09	100.00	139.33
Public service:				
Domestic service—hotels, etc	77.29	22.71	100.00	121.62
Amusements—theaters, etc	87.33	12.67	100.00	114.36
Management economics, accountants, etc	83.07	16.93	100.00	97.87
Educational—colleges, museums, etc	69.01	30.99	100.00	59.27
Curative—hospitals, asylums, etc	93.48	6.52	100.00	112.17
Legal—lawyers, patent attorneys, etc	95.75	4.25	100.00	142.55
Engineering—architects, civil, etc	89.16	10.84	100.00	55.65
All other service	90.93	9.07	100.00	95.48
Total	83.02	16.98	100.00	107.84

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Capital stock tax returns—Distribution by industrial groups—Percentage table showing ratios to total par value—Continued.

Industrial groups.	Capital stock.			
	Common.	Preferred.	Total par value (common and preferred).	Fair value.
Finance, banking, insurance, etc.:				
National banks	100.00	.....	100.00	209.25
State banks	100.00	.....	100.00	155.11
Trust companies	100.00	.....	100.00	223.20
Stocks, bonds, loans, realty and holding companies	85.85	14.15	100.00	66.02
Life insurance	100.00	.....	100.00	273.03
Accident, fire, and marine insurance	100.00	.....	100.00	271.77
All other insurance	100.00	.....	100.00	236.36
All other financial concerns and combinations	39.14	60.86	100.00	70.31
Total	84.38	15.62	100.00	97.42
Combinations, predominant industry not ascertainable	82.98	17.02	100.00	154.11
Concerns in liquidation	87.29	12.71	100.00	40.53
Inactive concerns	88.59	11.41	100.00	4.52
Exempt organizations	90.56	9.44	100.00	15.47
Grand total	80.60	19.40	100.00	107.37

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Capital stock tax returns—Distribution by size of capital stock fair value, showing capital stock, fair value, and tax.

[Returns filed for 1922 (July 1, 1921–June 30, 1922).]

Size of capital stock fair value.	Number of returns.	Capital stock.				Taxable fair value.	Tax.
		Common.	Preferred.	Total par value (common and preferred).	Fair value.		
No fair value reported	28,934	$3,854,693,432	$540,939,829	$4,395,633,261			
Fair value under $1,000	20,602	2,544,126,662	376,392,314	2,920,518,976	$3,507,087		
$1,000 to $2,000	9,684	874,672,538	121,452,175	996,124,713	9,127,222		
$2,000 to $3,000	6,603	151,644,281	12,139,137	163,783,418	15,932,460		
$3,000 to $4,000	6,036	132,955,758	5,240,524	138,196,282	20,560,599		
$4,000 to $5,000	5,962	138,860,469	4,424,179	143,284,648	26,455,747		
$5,000 to $6,000	7,912	183,227,738	8,407,125	191,634,863	41,818,383	$84,839	$85
$6,000 to $7,000	5,297	86,604,172	12,852,876	99,457,048	33,948,083	7,352,681	7,353
$7,000 to $8,000	5,003	85,050,916	5,941,243	90,992,159	37,294,404	12,069,669	12,070
$8,000 to $9,000	4,852	86,789,036	4,161,000	90,950,036	40,908,092	16,394,697	16,395
$9,000 to $10,000	4,514	93,616,366	7,039,605	100,655,971	42,777,081	19,954,448	19,954
$10,000 to $11,000	8,558	176,142,810	7,009,503	183,152,313	87,724,003	43,768,929	43,769
$11,000 to $12,000	4,333	102,262,816	2,587,492	104,850,308	49,651,566	27,716,159	27,716
$12,000 to $13,000	4,769	102,739,016	5,236,297	107,975,313	59,227,139	34,943,473	34,943
$13,000 to $14,000	3,821	94,057,192	4,764,997	98,822,189	51,481,372	31,949,038	31,949
$14,000 to $15,000	3,416	80,415,322	5,471,008	85,886,330	49,379,298	31,866,791	31,867
$15,000 to $20,000	18,907	469,354,481	27,325,251	496,679,732	325,559,737	228,403,990	228,404
$20,000 to $25,000	16,073	459,905,481	37,046,408	496,951,889	356,616,725	273,251,294	273,251
$25,000 to $30,000	14,452	475,383,408	29,338,177	504,721,585	390,747,824	314,431,736	314,432
$30,000 to $40,000	20,688	774,138,264	58,478,028	832,616,292	712,847,974	603,063,141	603,063
$40,000 to $50,000	14,528	688,437,953	63,979,362	752,417,315	647,744,523	567,477,347	567,477
$50,000 to $60,000	13,286	757,578,212	55,533,187	813,111,399	718,808,439	643,584,349	643,584
$60,000 to $70,000	9,296	571,874,338	46,447,584	618,321,922	599,828,140	547,544,580	547,545
$70,000 to $80,000	7,445	511,818,432	37,304,317	549,122,749	556,216,691	514,511,712	514,512
$80,000 to $90,000	6,069	468,629,881	55,539,537	524,169,418	514,034,289	479,471,284	479,471
$90,000 to $100,000	5,037	419,401,567	39,240,684	458,642,251	477,358,646	447,588,893	447,589
$100,000 to $150,000	19,195	2,008,878,319	236,519,142	2,245,397,461	2,312,293,917	2,190,729,747	2,190,730
$150,000 to $200,000	10,167	1,417,036,216	186,704,434	1,603,740,650	1,750,872,169	1,684,189,725	1,684,190
$200,000 to $250,000	6,884	1,192,053,197	171,489,147	1,363,542,344	1,531,522,713	1,480,944,229	1,480,944
$250,000 to $300,000	5,019	971,270,500	138,182,378	1,109,452,878	1,367,427,098	1,327,238,854	1,327,239
$300,000 to $400,000	6,592	1,564,689,625	274,433,579	1,839,123,204	2,267,809,365	2,215,952,267	2,215,952
$400,000 to $500,000	4,023	1,253,728,354	264,333,403	1,518,061,757	1,793,194,645	1,755,606,469	1,755,606
$500,000 to $750,000	5,711	2,277,230,420	635,617,711	2,912,848,131	3,487,627,894	3,395,581,488	3,395,581
$750,000 to $1,000,000	3,069	1,707,994,502	410,792,059	2,118,786,561	2,641,197,918	2,598,731,564	2,598,732
$1,000,000 to $1,500,000	3,259	2,370,722,091	595,548,651	2,966,270,742	3,962,622,162	3,887,014,381	3,887,014
$1,500,000 to $2,000,000	1,346	1,391,131,787	342,314,022	1,733,445,809	2,335,025,027	2,300,979,019	2,300,979
$2,000,000 to $3,000,000	1,700	2,534,874,358	1,428,246,378	3,963,120,736	4,091,410,399	4,039,252,629	4,039,253
$3,000,000 to $4,000,000	831	1,613,471,540	491,483,501	2,104,955,041	2,840,957,295	2,803,929,915	2,803,930

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$4,000,000 to $5,000,000	486	1,227,677,711	402,036,276	1,629,713,987	2,167,562,933	2,125,365,470	2,125,365
$5,000,000 to $10,000,000	877	3,579,353,729	1,308,698,309	4,888,052,038	6,059,030,445	5,890,111,467	5,890,112
$10,000,000 to $20,000,000	489	4,026,920,810	1,154,411,474	5,181,332,284	6,743,380,692	6,627,551,270	6,627,551
$20,000,000 to $30,000,000	134	2,020,704,200	601,723,704	2,622,427,904	3,245,502,226	3,219,977,854	3,219,978
$30,000,000 to $40,000,000	69	1,354,310,937	424,477,409	1,778,788,346	2,376,293,081	2,345,953,081	2,345,953
$40,000,000 to $50,000,000	28	964,528,398	260,755,799	1,225,284,197	1,226,991,366	1,226,851,366	1,226,851
$50,000,000 to $60,000,000	33	1,097,327,141	407,160,570	1,504,487,711	1,835,371,844	1,835,206,841	1,835,207
$60,000,000 to $70,000,000	23	863,755,533	273,738,689	1,137,494,222	1,463,279,573	1,463,164,573	1,463,165
$70,000,000 to $80,000,000	11	367,128,944	129,398,375	496,527,319	816,112,948	816,057,948	816,058
$80,000,000 to $90,000,000	10	587,530,700	152,000,000	739,530,700	838,387,227	763,983,182	763,983
$90,000,000 and over	67	5,830,662,421	1,758,757,932	7,589,420,353	12,383,196,713	12,332,866,713	12,332,867
Total	326,100	56,607,361,974	13,623,114,781	70,230,476,755	75,406,625,174	73,172,669,102	73,172,669

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Capital stock tax returns—Distribution by States and Territories, showing capital stock, fair value, and tax.

[Returns filed for 1922 (July 1, 1921–June 30, 1922).]

States and Territories.	Total number of returns.	Capital stock.				Taxable fair value.	Tax.
		Common.	Preferred.	Total par value (common and preferred).	Fair value.		
Alabama	2,974	$276,009,785	$45,093,778	$321,103,563	$380,647,341	$337,726,612	$337,727
Alaska	102	14,838,616	50,000	14,888,616	3,979,794	3,563,488	3,563
Arizona	1,428	522,327,875	9,890,718	532,218,593	154,247,415	144,394,211	144,394
Arkansas	1,994	141,234,942	11,858,497	153,093,439	180,513,222	170,361,938	170,362
California	14,757	3,704,948,418	442,800,257	4,147,748,675	3,544,151,287	3,405,639,249	3,405,639
Colorado	6,143	1,227,891,845	159,538,487	1,387,430,332	936,164,001	876,629,096	876,629
Connecticut	4,606	810,157,775	133,853,052	944,010,827	1,220,754,520	1,191,559,904	1,191,560
Delaware	682	236,024,929	820,325,994	1,056,350,923	469,407,950	457,862,059	457,862
District of Columbia	950	318,107,110	89,627,471	407,734,581	284,217,610	280,000,770	280,001
Florida	2,834	212,368,742	18,815,236	231,183,978	277,520,544	261,735,510	261,735
Georgia	3,898	374,451,654	75,305,119	449,756,773	583,761,945	557,803,997	557,804
Hawaii	576	167,914,406	5,146,702	173,061,108	297,157,552	294,589,331	294,589
Idaho	1,631	245,461,569	7,966,119	253,427,688	146,368,210	139,912,825	139,913
Illinois	19,121	4,089,795,677	1,127,862,297	5,217,657,974	6,043,570,710	5,933,945,070	5,933,945
Indiana	8,844	785,144,867	219,792,337	1,004,937,204	1,054,964,158	1,014,152,606	1,014,153
Iowa	8,647	551,532,660	105,096,296	656,628,956	754,403,929	714,713,787	714,714
Kansas	4,573	659,524,433	169,429,218	828,953,651	815,342,155	792,292,752	792,293
Kentucky	4,912	464,764,701	69,898,937	534,663,638	636,867,429	613,708,565	613,709
Louisiana	4,353	508,230,607	65,441,897	573,672,504	757,049,452	735,549,171	735,549
Maine	2,725	408,241,140	121,557,564	529,798,704	380,172,655	355,845,454	355,845
Maryland	3,512	698,576,093	360,081,455	1,058,657,548	895,467,974	826,539,588	826,540
Massachusetts	14,213	2,869,919,801	933,078,977	3,802,998,778	3,532,961,507	3,453,147,635	3,453,148
Michigan	10,562	1,434,334,596	316,404,274	1,750,738,870	2,723,225,893	2,665,713,683	2,665,714
Minnesota	9,044	1,605,924,280	209,428,439	1,815,352,719	2,160,120,725	1,956,049,796	1,956,050
Mississippi	1,531	104,021,152	6,791,497	110,812,649	160,692,277	152,930,496	152,930
Missouri	12,787	1,763,679,152	515,463,982	2,279,143,134	2,214,754,279	2,144,569,317	2,144,569
Montana	2,340	323,205,113	19,976,252	343,181,365	263,638,233	246,005,470	246,005
Nebraska	4,756	348,029,606	67,757,221	415,786,827	433,713,819	407,629,869	407,630
Nevada	1,179	289,470,784	2,632,508	292,103,292	47,979,471	43,718,268	43,718
New Hampshire	1,016	76,725,185	22,021,502	98,746,687	186,878,414	182,584,699	182,585
New Jersey	9,556	1,502,729,016	296,299,778	1,799,028,794	1,973,212,707	1,926,572,527	1,926,572
New Mexico	835	84,444,553	2,010,694	86,455,247	60,236,710	54,157,696	54,158
New York	50,826	12,493,878,563	3,981,221,929	16,475,100,492	19,329,780,708	18,897,827,186	18,897,827
North Carolina	4,335	408,094,740	131,323,065	539,417,805	622,037,381	602,488,088	602,488
North Dakota	2,432	73,215,529	5,742,347	78,957,876	92,979,508	78,977,534	78,978
Ohio	18,682	2,948,280,348	1,038,603,810	3,986,884,158	4,835,533,770	4,744,406,579	4,744,407
Oklahoma	4,253	668,809,720	74,138,778	742,948,498	709,830,384	688,906,121	688,906
Oregon	4,653	383,816,667	43,110,346	426,927,013	402,340,972	380,745,347	380,745

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Pennsylvania	17,610	6,122,676,484	972,870,310	7,095,546,794	8,321,463,474	8,211,270,970	8,211,271
Rhode Island	1,902	307,526,334	73,425,682	380,952,016	584,299,893	575,071,701	575,072
South Carolina	3,547	195,996,913	55,154,029	251,150,942	309,407,507	292,126,029	292,126
South Dakota	2,341	95,753,371	6,166,675	101,920,046	90,571,199	80,380,627	80,381
Tennessee	4,116	419,761,419	74,719,732	494,481,151	460,037,003	440,329,975	440,330
Texas	8,834	1,484,931,541	81,217,431	1,566,148,972	1,600,373,864	1,543,518,971	1,543,519
Utah	3,237	447,679,920	45,360,148	493,040,068	324,947,140	310,136,721	310,137
Vermont	1,216	82,894,610	23,326,036	106,220,646	110,428,406	105,492,400	105,492
Virginia	4,519	736,056,852	193,863,706	929,920,558	939,145,419	915,762,144	915,762
Washington	9,596	1,117,236,225	51,035,076	1,168,271,301	759,708,187	720,666,092	720,666
West Virginia	4,249	669,543,196	83,788,758	753,331,954	834,019,019	811,768,903	811,769
Wisconsin	10,984	845,331,585	229,590,715	1,074,922,300	1,384,694,538	1,316,741,181	1,316,741
Wyoming	1,687	285,846,875	7,159,653	293,006,528	120,882,914	114,447,094	114,447
Total	326,100	56,607,361,974	13,623,114,781	70,230,476,755	75,406,625,174	73,172,669,102	73,172,669

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FEDERAL ESTATE TAX RETURNS.

There are given below tables prepared from the estate-tax returns filed during the period from September 9, 1916, the effective date of the original estate-tax law, up to and including January 15, 1922, the date as of which this statistical analysis was made.

It should be noted that the tables are based on returns actually filed within this period as distinguished from the number of taxable estates in which the decedents died during this period. This distinction arises from the fact that estate-tax returns are not due until one year after death, and, while returns are frequently filed in advance, it results that relatively few returns for decedents dying in the calendar year 1921 had been filed on January 15, 1922.

The estate tax is a tax imposed on the transfer of the net estate of a decedent and is graduated according to the size of the net estate.

In the case of a resident decedent the net estate is the gross estate less the deductions indicated in the table, which include in each case a specific exemption of $50,000, so that in effect the gross estate of a resident decedent must exceed the specific exemption of $50,000 plus all other deductions before any tax can result. Returns must be filed for all resident estates where the gross estate exceeds $50,000. The net estate in the case of a nonresident decedent is the gross estate situated within the United States less the proportionate deductions specified by the statutes. The specific exemption of $50,000 does not apply to the estates of nonresident decedents, and returns must be filed in all cases where there is property situated within the United States.

The size of the net estate as given in the first column of the tables corresponds to the successive taxable blocks as fixed by the revenue acts.

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Federal estate tax returns—Returns of resident decedents distributed by size of net estate.

[Returns filed from Sept. 9, 1916, to Jan. 15, 1922.]

Size of net estate.	Number of returns.	Gross estate.	Deductions.					Net estate.[1]	Tax.	Average amount of tax per return.	Average rate per cent of tax.
			Specific exemption.	Charitable, public, and similar bequests.	Property from estates taxed within 5 years.	Funeral and administrative expenses, debts, unpaid mortgages, etc.	Total.				
No net estate	5,643	$437,471,290	$282,150,000	$41,710,435	$30,576,891	$182,048,370	$536,485,696	.....	.....	.....	.....
Under $50,000	20,330	1,515,720,712	1,016,500,000	23,984,281	7,710,205	81,492,899	1,129,687,385	$386,033,327	$5,222,780	$256.90	1.35
$50,000 to $150,000	9,210	1,485,573,508	460,500,000	26,378,873	8,447,479	179,526,507	674,852,859	810,720,649	15,620,289	1,696.01	1.93
$150,000 to $250,000	2,700	763,259,906	135,000,000	11,228,614	2,831,956	90,920,952	239,981,522	523,278,384	13,945,902	5,165.15	2.67
$250,000 to $450,000	2,139	955,261,665	106,950,000	21,456,847	3,064,830	115,659,925	247,131,602	708,130,063	25,249,846	11,804.51	3.57
$450,000 to $750,000	1,028	734,603,884	51,400,000	17,227,248	1,847,000	73,527,293	144,001,541	590,602,343	28,219,539	27,450.91	4.78
$750,000 to $1,000,000	382	396,427,816	19,100,000	6,643,234	574,677	43,492,944	69,810,855	326,616,961	18,111,256	47,411.67	5.55
$1,000,000 to $1,500,000	380	554,059,742	19,000,000	15,376,636	6,507,738	55,271,517	96,155,891	457,903,851	30,812,485	81,085.49	6.73
$1,500,000 to $2,000,000	135	275,520,099	6,750,000	7,800,649	188,627	28,601,377	43,340,653	232,179,446	17,716,660	131,234.52	7.63
$2,000,000 to $3,000,000	143	409,476,872	7,150,000	4,265,941	920,953	49,616,663	61,953,557	347,523,315	30,879,593	215,941.21	8.89
$3,000,000 to $4,000,000	48	189,347,561	2,400,000	2,965,171	15,149	18,106,983	23,487,303	165,860,258	17,266,780	359,724.58	10.41
$4,000,000 to $5,000,000	30	154,192,322	1,500,000	3,302,545	.....	14,288,521	19,091,066	135,101,256	15,855,161	528,505.37	11.74
$5,000,000 to $6,000,000	12	85,795,900	600,000	709,750	700,000	17,827,117	19,836,867	65,959,033	8,684,837	723,736.42	13.17
$6,000,000 to $7,000,000	12	89,045,097	600,000	1,376,500	.....	10,962,677	12,939,177	76,105,920	10,253,243	854,436.92	13.47
$7,000,000 to $8,000,000	3	26,915,756	150,000	.....	4,197,398	1,113,112	5,460,510	21,455,246	2,754,906	918,302.00	12.84
$8,000,000 to $9,000,000	5	52,825,261	250,000	385,585	.....	10,717,559	11,353,144	41,472,117	6,693,365	1,338,673.00	16.14
$9,000,000 to $10,000,000	7	93,506,803	350,000	18,382,172	.....	8,465,034	27,197,206	66,309,597	10,745,533	1,535,076.14	16.21
$10,000,000 and over	23	566,637,695	1,150,000	61,297,206	.....	51,768,724	114,215,930	452,421,765	93,106,148	4,048,093.39	20.58
Total	42,230	8,785,641,889	2,111,500,000	264,491,687	67,582,903	1,033,408,174	3,476,982,764	[1] 5,497,673,531	351,138,323	9,597.35	6.49

[1] Net taxable estate.

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Federal estate tax returns—Returns of nonresident decendents, distributed by size of net estate.

[Returns filed from Sept. 9, 1916, to Jan. 15, 1922.]

Size of net estate.	Returns.	Gross estate.	Deductions.	Net estate.	Tax.	Average tax.	Average rate per cent.
No net estate	15	$297	$650				
Under $50,000	2,559	18,596,146	1,420,958	$17,175,188	$240,036	$93.80	1.40
$50,000 to $150,000	197	18,467,508	819,780	17,647,728	352,617	1,789.93	2.00
$150,000 to $250,000	60	12,325,362	1,363,512	10,961,850	285,521	4,758.68	2.60
$250,000 to $450,000	35	12,284,161	999,779	11,284,382	403,929	11,540.83	3.58
$450,000 to $750,000	12	7,712,386	532,040	7,180,346	370,260	30,855.00	5.16
$750,000 to $1,000,000	5	4,492,489	134,288	4,358,201	244,698	48,939.60	5.61
$1,000,000 to $1,500,000	9	11,200,833	448,371	10,752,462	761,256	84,584.00	7.08
$1,500,000 to $2,000,000	1	1,975,276	17,155	1,958,121	196,974	196,974.00	10.06
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000	1	4,602,418		4,602,418	610,435	610,435.00	13.26
$5,000,000 to $6,000,000	1	5,514,445	11,999	5,502,446	586,867	586,867.00	10.67
$6,000,000 to $7,000,000							
$7,000,000 to $8,000,000							
$8,000,000 to $9,000,000							
$9,000,000 to $10,000,000							
$10,000,000 and over	1	10,425,570		10,425,570	1,325,335	1,325,335.00	12.71
Total [1]	2,896	107,596,891	5,748,532	[2] 101,848,712	5,377,928	1,866.69	5.28

[1] The above returns are included in the distribution shown in Table 1.
[2] Net taxable estate.

On the pages immediately following will be found the basic tables of income distribution in the United States and in each State and Territory.

Respectfully,

D. H. Blair,
Commissioner of Internal Revenue.

Approved: September 21, 1922.

A. W. Mellon,
Secretary of the Treasury.

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BASIC TABLES

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TABLE 1.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY STATES, FOR THE UNITED STATES; *showing for each State the number of returns, net income, tax, and relative percentages.*

[Income returned for the calendar year ended Dec. 31, 1920.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.	Interest on Government obligations.[1]				Amount.	Per cent of total.
Alabama	52,984	0.73	$156,604,933	0.66	$99,269,490	$10,507,830	$266,368	$46,561,245	$2,787,226	$1,695,579	$4,482,805	0.42
Alaska	9,899	.14	19,400,775	.09	13,853,200	111,127	3,166	5,433,282	239,746	8,859	248,605	.02
Arizona	24,812	.34	67,280,486	.28	44,545,949	3,365,844	53,960	19,314,733	1,029,906	295,999	1,325,905	.12
Arkansas	38,113	.52	118,060,710	.50	75,155,920	7,708,327	212,535	34,983,928	1,969,059	1,299,391	3,268,450	.30
California	396,973	5.47	1,329,006,594	5.59	674,115,418	134,392,931	3,495,423	517,002,822	28,741,887	21,705,618	50,447,505	4.69
Colorado	74,198	1.02	219,277,184	.92	137,048,948	19,540,162	380,872	62,307,202	3,570,397	3,196,503	6,766,900	.63
Connecticut	148,195	2.06	451,737,702	1.90	248,763,357	81,612,057	1,161,220	120,201,068	7,188,945	8,585,653	15,774,598	1.46
Delaware	18,937	.26	55,633,321	.23	33,065,407	10,912,704	79,976	11,575,234	823,269	1,298,756	2,122,025	.20
District of Columbia	69,730	.96	208,388,174	.88	110,764,184	19,560,456	395,333	77,668,201	4,186,289	4,350,343	8,536,632	.79
Florida	42,210	.58	141,105,124	.59	78,481,769	12,676,663	371,466	49,575,226	2,854,321	2,388,384	5,242,705	.49
Georgia	73,325	1.01	228,619,716	.96	141,801,937	20,574,168	342,085	65,901,526	4,080,186	3,617,507	7,697,693	.72
Hawaii	13,715	.19	55,572,896	.23	24,984,775	14,294,793	82,324	16,211,004	969,953	3,105,586	4,075,539	.38
Idaho	25,755	.35	67,391,639	.29	47,324,424	3,101,298	18,402	16,947,515	923,381	163,233	1,086,614	.10
Illinois	542,467	7.47	1,836,956,942	7.73	985,177,317	195,111,155	7,476,961	649,191,509	38,915,462	46,493,741	85,409,203	7.93
Indiana	189,587	2.61	556,061,991	2.34	339,845,783	35,277,906	847,516	180,090,786	9,671,854	6,108,270	15,780,124	1.46
Iowa	183,398	2.53	631,560,789	2.66	335,156,847	28,304,025	788,775	267,311,142	14,100,762	4,676,228	18,776,990	1.74
Kansas	99,255	1.37	306,413,429	1.29	192,208,645	15,133,155	357,490	98,714,139	5,723,516	2,627,877	8,351,393	.78
Kentucky	78,258	1.08	243,879,230	1.03	141,479,501	23,042,404	599,629	78,757,696	4,511,269	2,780,829	7,292,098	.68
Louisiana	69,340	.96	237,109,145	1.00	123,211,401	21,733,615	1,317,711	90,846,418	5,266,530	4,360,061	9,626,591	.90
Maine	47,717	.66	143,455,545	.60	84,000,888	17,123,831	184,534	42,146,292	2,401,968	2,490,451	4,892,419	.41
Maryland	148,000	2.04	482,195,448	2.03	248,556,169	47,464,683	1,041,037	185,133,559	10,459,841	10,729,392	21,189,233	1.96
Massachusetts	401,770	5.53	1,368,406,648	5.76	705,157,500	222,423,509	5,834,833	434,990,806	26,451,182	42,917,812	69,368,994	6.54
Michigan	305,075	4.20	895,679,238	3.77	526,258,383	99,940,403	1,715,062	267,765,390	15,611,263	24,881,998	40,493,261	3.76
Minnesota	154,118	2.12	453,212,241	1.91	273,953,536	50,332,013	807,741	128,118,951	7,520,412	7,649,457	15,169,869	1.40
Mississippi	28,022	.39	83,954,352	.35	53,404,890	5,616,042	163,283	24,770,137	1,491,293	1,003,914	2,495,207	.23
Missouri	162,199	2.23	548,130,178	2.31	294,583,370	71,672,864	1,310,179	180,563,765	10,835,752	11,041,949	21,877,701	2.02
Montana	45,557	.63	109,348,194	.46	80,100,443	5,150,224	144,043	23,953,484	1,336,356	696,834	2,033,190	.19
Nebraska	97,729	1.35	305,362,706	1.29	184,139,333	13,949,759	252,526	108,021,088	5,987,862	2,375,443	8,363,305	.78
Nevada	10,381	.14	25,337,934	.11	17,278,755	783,682	23,827	7,251,670	357,864	32,213	390,077	.04
New Hampshire	35,983	.50	100,431,539	.42	60,379,525	15,449,742	110,079	24,492,193	1,495,352	1,225,441	2,720,793	.26
New Jersey	296,989	4.08	977,853,627	4.11	516,449,080	101,302,111	2,435,468	357,666,968	20,317,226	22,958,251	43,275,477	4.03
New Mexico	13,656	.19	36,923,120	.16	25,374,895	1,778,195	45,672	9,724,358	507,593	104,980	612,573	.06
New York	1,047,634	14.43	4,030,623,696	16.97	1,795,803,364	631,956,075	14,735,805	1,588,128,452	99,279,606	187,327,674	286,607,280	26.67
North Carolina	47,342	.65	163,799,837	.69	88,454,680	23,481,369	317,378	51,546,410	3,185,443	6,435,232	9,620,675	.89

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North Dakota	24,209	0.33	66,188,434	0.28	45,442,955	3,551,290	33,075	17,161,114	928,230	177,571	1,105,801	0.10
Ohio	447,998	6.17	1,407,388,003	5.93	797,477,862	197,442,918	3,143,152	409,324,071	24,774,743	31,510,425	56,285,168	5.24
Oklahoma	81,785	1.13	295,790,791	1.29	154,216,712	16,174,204	546,217	124,853,658	7,277,562	6,270,649	13,548,211	1.26
Oregon	67,640	.93	193,652,281	.82	112,127,572	12,190,253	229,869	69,104,587	3,666,074	2,982,937	6,649,011	.62
Pennsylvania	672,746	9.26	2,212,178,029	9.32	1,202,866,540	291,025,778	6,339,391	711,946,320	44,633,100	74,117,889	118,750,989	11.05
Rhode Island	53,128	.73	180,303,990	.76	86,568,700	39,628,412	407,709	53,699,169	3,414,170	8,270,993	11,685,163	1.09
South Carolina	33,044	.46	109,246,657	.46	63,491,205	9,921,486	161,340	35,672,626	1,915,886	1,320,989	3,236,875	.30
South Dakota	34,670	.48	103,578,036	.44	65,652,663	3,585,032	77,053	34,263,288	1,823,641	404,546	2,228,187	.21
Tennessee	65,054	.90	212,600,105	.90	120,182,996	16,341,019	258,503	75,817,587	4,339,656	3,225,353	7,565,009	.70
Texas	224,617	3.08	720,720,162	3.04	400,922,495	44,913,294	748,692	274,135,681	15,313,576	10,087,273	25,400,849	2.36
Utah	30,510	.42	82,278,389	.35	56,999,468	5,551,054	64,296	19,663,571	1,105,094	401,687	1,506,781	.14
Vermont	19,205	.26	59,303,302	.25	32,774,478	8,590,700	160,179	17,777,945	1,020,066	1,239,063	2,259,129	.21
Virginia	92,576	1.28	273,235,229	1.15	166,724,031	23,489,383	639,357	82,382,458	4,363,687	3,040,514	7,404,201	.69
Washington	148,067	2.04	375,979,893	1.58	234,259,483	22,647,416	362,495	118,710,499	6,127,886	2,966,878	9,094,764	.85
West Virginia	96,326	1.33	287,729,460	1.21	176,759,859	29,320,038	417,398	81,232,165	4,629,050	3,888,218	8,517,268	.79
Wisconsin	150,452	2.07	436,436,810	1.84	276,457,705	43,708,932	562,943	115,707,230	7,160,930	6,071,601	13,232,531	1.23
Wyoming	24,594	.34	63,244,529	.27	41,610,722	2,379,464	25,224	19,229,119	963,597	197,723	1,161,320	.11
Total	7,259,944	100.00	23,735,629,183	100.00	12,834,684,529	2,735,845,795	61,549,572	8,103,549,287	478,249,919	596,803,767	1,075,053,686	100.00

[1] Interest on Government obligations not wholly exempt from tax.

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TABLE 2.—PERSONAL RETURNS—DISTRIBUTION, BY INCOME CLASSES, FOR THE UNITED STATES; *showing for each class of income the number of returns, net income, personal exemption, dividends, tax paid, and percentages.*

[Income returned for the calendar year ended Dec. 31, 1920.]

Income class.	Number of returns.	Net income.	Exemptions from normal tax.			Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax per cent.
			Personal exemptions.	Dividends.	Interest on Government obligations.[1]					
$1,000 to $2,000[2]	761,995	$1,201,296,261	$1,561,058,719	$38,889,381						
$1,000 to $2,000	1,909,955	2,848,770,357	1,920,895,163	15,318,566	$118,145	$36,859,732		$36,859,732	$19.30	1.29
$2,000 to $3,000[2]	930,659	2,129,193,720	2,346,669,224	58,757,898						
$2,000 to $3,000	1,638,657	4,055,349,648	2,890,213,944	38,802,446	153,115	45,507,821		45,507,821	27.77	1.12
$3,000 to $4,000[2]	37,564	125,598,720	93,504,684	50,217,981						
$3,000 to $4,000	856,995	2,941,487,294	1,758,241,908	57,889,135	280,956	45,166,537		45,166,537	52.70	1.54
$4,000 to $5,000[2]	11,416	50,581,107	20,703,781	39,154,600						
$4,000 to $5,000	431,141	1,921,940,118	889,737,327	72,935,508	565,453	38,329,579		38,329,579	88.90	1.99
$5,000 to $6,000	177,147	969,504,603	361,206,842	85,642,089	4,780,958	22,031,171	$692,383	22,723,554	128.28	2.34
$6,000 to $7,000	112,444	726,361,550	228,585,811	85,334,736	3,542,047	18,534,425	2,023,158	20,557,583	182.83	2.83
$7,000 to $8,000	74,511	557,103,872	149,965,534	76,168,995	3,168,739	16,617,190	2,886,839	19,504,029	261.76	3.50
$8,000 to $9,000	51,211	434,462,407	101,737,772	71,694,936	2,052,173	14,347,134	3,274,111	17,621,245	344.09	4.06
$9,000 to $10,000	40,129	380,898,531	79,624,590	66,061,095	2,646,518	13,695,156	3,784,466	17,479,622	435.59	4.59
$10,000 to $11,000	29,984	314,400,337	58,790,816	61,234,473	1,761,879	11,874,098	3,872,596	15,746,694	525.17	5.01
$11,000 to $12,000	24,370	280,196,629	47,971,393	57,665,639	2,721,163	11,087,241	4,119,372	15,206,613	623.99	5.43
$12,000 to $13,000	19,388	242,527,549	37,797,463	54,459,354	2,036,482	9,847,146	4,168,823	14,015,969	722.92	5.78
$13,000 to $14,000	16,089	217,085,265	31,379,422	51,288,059	2,079,973	9,011,825	4,244,561	13,256,386	823.94	6.11
$14,000 to $15,000	13,739	199,128,079	26,489,941	47,995,870	1,307,255	8,447,705	4,376,737	12,824,442	933.43	6.44
$15,000 to $20,000	44,531	765,354,264	85,699,368	204,945,101	6,566,926	33,495,378	22,013,101	55,508,479	1,246.51	7.25
$20,000 to $25,000	23,729	529,212,663	45,050,205	169,984,024	3,780,318	23,828,602	21,872,136	45,700,738	1,925.95	8.64
$25,000 to $30,000	14,471	395,807,952	27,164,221	133,778,337	2,942,660	17,894,313	21,310,372	39,204,685	2,709.19	9.90
$30,000 to $40,000	15,808	543,792,249	29,308,578	201,886,226	4,201,978	24,282,793	38,911,865	63,194,658	3,997.64	11.62
$40,000 to $50,000	8,269	368,184,912	15,117,152	152,860,997	3,075,861	16,224,352	35,641,581	51,865,933	6,272.33	14.09
$50,000 to $60,000	4,785	261,433,828	8,613,544	116,740,720	2,057,036	11,315,900	31,875,512	43,191,412	9,026.42	16.52
$60,000 to $70,000	3,006	194,506,539	5,410,897	90,936,869	1,705,928	8,277,842	28,589,460	36,867,302	12,264.57	18.95
$70,000 to $80,000	1,969	147,024,770	3,536,853	70,146,319	1,067,066	6,340,791	25,269,888	31,610,679	16,054.18	21.50
$80,000 to $90,000	1,356	114,818,467	2,385,288	55,581,429	1,020,858	4,843,015	22,607,109	27,450,124	20,243.45	23.91
$90,000 to $100,000	977	92,602,729	1,755,689	44,380,282	569,887	4,017,531	20,580,671	24,598,202	25,177.28	26.56
$100,000 to $150,000	2,191	265,511,505	3,724,543	143,158,774	2,821,861	10,950,766	75,636,928	86,587,694	39,519.71	32.61
$150,000 to $200,000	590	100,966,280	966,808	55,619,123	892,315	3,923,046	36,137,724	40,060,770	67,899.61	39.68
$200,000 to $250,000	307	68,307,141	514,874	46,828,195	687,785	2,449,725	27,930,180	30,379,905	98,957.35	44.47
$250,000 to $300,000	166	45,865,252	279,200	27,282,351	375,407	1,888,716	20,275,032	22,163,748	133,516.55	48.32
$300,000 to $400,000	169	58,252,657	265,100	39,150,948	496,264	2,147,724	27,875,298	30,023,022	177,651.02	51.54
$400,000 to $500,000	70	31,060,895	107,975	22,099,996	334,297	1,311,303	15,709,136	17,020,439	243,149.13	54.80

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$500,000 to $750,000	98	58,890,818	136,400	44,347,149	987,385	1,497,074	31,267,938	32,765,012	334,336.86	55.64
$750,000 to $1,000,000	25	21,072,076	38,600	11,954,254	72,969	802,115	12,073,878	12,875,993	515,039.72	61.10
$1,000,000 to $1,500,000	19	21,988,642	16,900	14,797,956	144,853	723,294	13,030,056	13,753,350	723,860.53	62.55
$1,500,000 to $2,000,000	3	5,087,594	3,200	7,989,220	58,688	9,226	3,046,350	3,055,576	1,018,525.33	60.06
$2,000,000 to $3,000,000	4	10,863,868	5,000	6,508,744	94,123	420,213	6,732,213	7,152,426	1,788,106.50	65.84
$3,000,000 to $4,000,000	3	9,218,058	3,200	8,336,392	172,071	245,081	5,792,268	6,037,349	2,012,449.67	65.49
$4,000,000 to $5,000,000										
$5,000,000 and over	4	29,919,977	6,600	37,021,628	208,180	4,359	19,182,625	19,186,384	4,796,596.00	64.13
Total	7,259,944	23,735,629,183	12,834,684,529	2,735,845,795	61,549,572	478,249,919	596,803,767	[1] 1,075,053,686	148.08	4.53

[1] Interest on Government obligations not wholly exempt from tax.

[2] Nontaxable. Personal exemptions and dividends exceed net income.

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TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES.

[Income returned for the calendar year ended Dec. 31, 1920.]

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
$1,000 to $2,000	2,671,950	36.80	7,259,944	2,671,950	100.00	36.80
$2,000 to $3,000	2,569,316	35.39	4,587,994	5,241,266	63.20	72.19
$3,000 to $4,000	894,559	12.32	2,018,678	6,135,825	27.81	84.51
$4,000 to $5,000	442,557	6.10	1,124,119	6,578,382	15.49	90.61
$5,000 to $6,000	177,147	2.44	681,562	6,755,529	9.39	93.05
$6,000 to $7,000	112,444	1.55	504,415	6,867,973	6.95	94.60
$7,000 to $8,000	74,511	1.03	391,971	6,942,484	5.40	95.63
$8,000 to $9,000	51,211	.71	317,460	6,993,695	4.37	96.34
$9,000 to $10,000	40,129	.55	266,249	7,033,824	3.66	96.89
$10,000 to $11,000	29,984	.41	226,120	7,063,808	3.11	97.30
$11,000 to $12,000	24,370	.34	196,136	7,088,178	2.70	97.64
$12,000 to $13,000	19,388	.27	171,766	7,107,566	2.36	97.91
$13,000 to $14,000	16,089	.22	152,378	7,123,655	2.09	98.13
$14,000 to $15,000	13,739	.19	136,289	7,137,394	1.87	98.32
$15,000 to $20,000	44,531	.61	122,550	7,181,925	1.68	98.93
$20,000 to $25,000	23,729	.33	78,019	7,205,654	1.07	99.26
$25,000 to $30,000	14,471	.20	54,290	7,220,125	.74	99.46
$30,000 to $40,000	15,808	.22	39,819	7,235,933	.54	99.68
$40,000 to $50,000	8,269	.11	24,011	7,244,202	.32	99.79
$50,000 to $60,000	4,785	.06	15,742	7,248,987	.21	99.85
$60,000 to $70,000	3,006	.04	10,957	7,251,993	.15	99.89
$70,000 to $80,000	1,969	.03	7,951	7,253,962	.11	99.92
$80,000 to $90,000	1,356	.02	5,982	7,255,318	.08	99.94
$90,000 to $100,000	977	.01	4,626	7,256,295	.06	99.95
$100,000 to $150,000	2,191	.03	3,649	7,258,486	.05	99.98
$150,000 to $200,000	590	.0081	1,458	7,259,076	.02	99.9881
$200,000 to $250,000	307	.0042	868	7,259,383	.0119	99.9923
$250,000 to $300,000	166	.0023	561	7,259,549	.0077	99.9946
$300,000 to $400,000	169	.0023	395	7,259,718	.0054	99.9969
$400,000 to $500,000	70	.0010	226	7,259,788	.0031	99.9979
$500,000 to $750,000	98	.0013	156	7,259,886	.0021	99.9992
$750,000 to $1,000,000	25	.00035	58	7,259,911	.0008	99.99955
$1,000,000 to $1,500,000	19	.00027	33	7,259,930	.00045	99.99982
$1,500,000 to $2,000,000	3	.00004	14	7,259,933	.00018	99.99986
$2,000,000 to $3,000,000	4	.00005	11	7,259,937	.00014	99.99991
$3,000,000 to $4,000,000	3	.00004	7	7,259,940	.00009	99.99995
$4,000,000 to $5,000,000						
$5,000,000 and over	4	.00005	4	7,259,944	.00005	100.00
Total	7,259,944	100.00				

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TABLE 3. PERSONAL RETURNS SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—Continued.

Income class.	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.
$1,000 to $2,000	$4,050,066,618	17.06	$23,735,629,183	$4,050,066,618	100.00	17.06
$2,000 to $3,000	6,184,543,368	26.06	19,685,562,565	10,234,609,986	82.94	43.12
$3,000 to $4,000	3,067,086,014	12.92	13,501,019,197	13,301,696,000	56.88	56.04
$4,000 to $5,000	1,972,521,225	8.31	10,433,933,183	15,274,217,225	43.96	64.35
$5,000 to $6,000	969,504,603	4.08	8,461,411,958	16,243,721,828	35.65	68.43
$6,000 to $7,000	726,361,550	3.06	7,491,907,355	16,970,083,378	31.57	71.49
$7,000 to $8,000	557,103,872	2.35	6,765,545,805	17,527,187,250	28.51	73.84
$8,000 to $9,000	434,462,407	1.83	6,208,441,933	17,961,649,657	26.16	75.67
$9,000 to $10,000	380,898,531	1.60	5,773,979,526	18,342,548,188	24.33	77.27
$10,000 to $11,000	314,400,337	1.32	5,393,080,995	18,656,948,525	22.73	78.59
$11,000 to $12,000	280,196,629	1.18	5,078,680,658	18,937,145,154	21.41	79.77
$12,000 to $13,000	242,527,549	1.02	4,798,484,029	19,179,672,703	20.23	80.79
$13,000 to $14,000	217,085,265	.91	4,555,956,480	19,396,757,968	19.21	81.70
$14,000 to $15,000	199,128,079	.84	4,338,871,215	19,595,886,047	18.30	82.54
$15,000 to $20,000	765,354,264	3.22	4,139,743,136	20,361,240,311	17.46	85.76
$20,000 to $25,000	529,212,663	2.23	3,374,388,872	20,890,452,974	14.24	87.99
$25,000 to $30,000	395,807,952	1.67	2,845,176,209	21,286,260,926	12.01	89.66
$30,000 to $40,000	543,792,249	2.29	2,449,368,257	21,830,053,175	10.34	91.95
$40,000 to $50,000	368,184,912	1.55	1,905,576,008	22,198,238,087	8.05	93.50
$50,000 to $60,000	261,433,828	1.10	1,537,391,096	22,459,671,915	6.50	94.60
$60,000 to $70,000	194,506,539	.82	1,275,957,268	22,654,178,454	5.40	95.42
$70,000 to $80,000	147,024,770	.63	1,081,450,729	22,801,203,224	4.58	96.05
$80,000 to $90,000	114,818,467	.48	934,425,959	22,916,021,691	3.95	96.53
$90,000 to $100,000	92,602,729	.39	819,607,492	23,008,624,420	3.47	96.92
$100,000 to $150,000	265,511,505	1.12	727,004,763	23,274,135,925	3.08	98.04
$150,000 to $200,000	100,966,280	.43	461,493,258	23,375,102,205	1.96	98.47
$200,000 to $250,000	68,307,141	.29	360,526,978	23,443,409,346	1.53	98.76
$250,000 to $300,000	45,865,252	.19	292,219,837	23,489,274,598	1.24	98.95
$300,000 to $400,000	58,252,657	.25	246,354,585	23,547,527,255	1.05	99.20
$400,000 to $500,000	31,060,895	.13	188,101,928	23,578,588,150	.80	99.33
$500,000 to $750,000	58,890,818	.25	157,041,033	23,637,478,968	.67	99.58
$750,000 to $1,000,000	21,072,076	.09	98,150,215	23,658,551,044	.42	99.67
$1,000,000 to $1,500,000	21,988,642	.09	77,078,139	23,680,539,686	.33	99.76
$1,500,000 to $2,000,000	5,087,594	.02	55,089,497	23,685,627,280	.24	99.78
$2,000,000 to $3,000,000	10,863,868	.05	50,001,903	23,696,491,148	.22	99.83
$3,000,000 to $4,000,000	9,218,058	.04	39,138,035	23,705,709,206	.17	99.87
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....
$5,000,000 and over	29,919,977	.13	29,919,977	23,735,629,183	.13	100.00
Total	23,735,629,183	100.00	.....	.....	.....	.....

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TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—Continued.

Income class.	Tax (income 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	$36,859,732	3.43	$1,075,053,686	$36,859,732	100.00	3.43
$2,000 to $3,000	45,507,821	4.23	1,038,193,954	82,367,553	96.57	7.66
$3,000 to $4,000	45,166,537	4.20	992,686,133	127,534,090	92.34	11.86
$4,000 to $5,000	38,329,579	3.57	947,519,596	165,863,669	88.14	15.43
$5,000 to $6,000	22,723,554	2.11	909,190,017	188,587,223	84.57	17.54
$6,000 to $7,000	20,557,583	1.91	886,466,463	209,144,806	82.46	19.45
$7,000 to $8,000	19,504,029	1.81	865,908,880	228,648,835	80.55	21.26
$8,000 to $9,000	17,621,245	1.64	846,404,851	246,270,080	78.74	22.90
$9,000 to $10,000	17,479,622	1.63	828,783,606	263,749,702	77.10	24.53
$10,000 to $11,000	15,746,694	1.46	811,303,984	279,496,396	75.47	25.99
$11,000 to $12,000	15,206,613	1.42	795,557,290	294,703,009	74.01	27.41
$12,000 to $13,000	14,015,969	1.30	780,350,677	308,718,978	72.59	28.71
$13,000 to $14,000	13,256,386	1.23	766,334,708	321,975,364	71.29	29.94
$14,000 to $15,000	12,824,442	1.19	753,078,322	334,799,806	70.06	31.13
$15,000 to $20,000	55,508,479	5.16	740,253,880	390,308,285	68.87	36.29
$20,000 to $25,000	45,700,738	4.26	684,745,401	436,009,023	63.71	40.55
$25,000 to $30,000	39,204,685	3.65	639,044,663	475,213,708	59.45	44.20
$30,000 to $40,000	63,194,658	5.88	599,839,978	538,408,366	55.80	50.08
$40,000 to $50,000	51,865,933	4.82	536,645,320	590,274,299	49.92	54.90
$50,000 to $60,000	43,191,412	4.03	484,779,387	633,465,711	45.10	58.93
$60,000 to $70,000	36,867,302	3.43	441,587,975	670,333,013	41.07	62.36
$70,000 to $80,000	31,610,679	2.94	404,720,673	701,943,692	37.64	65.30
$80,000 to $90,000	27,450,124	2.55	373,109,994	729,393,816	34.70	67.85
$90,000 to $100,000	24,598,202	2.29	345,659,870	753,992,018	32.15	70.14
$100,000 to $150,000	86,587,694	8.05	321,061,668	840,579,712	29.86	78.19
$150,000 to $200,000	40,060,770	3.73	234,473,974	880,640,482	21.81	81.92
$200,000 to $250,000	30,379,905	2.83	194,413,204	911,020,387	18.08	84.75
$250,000 to $300,000	22,163,748	2.06	164,033,299	933,184,135	15.25	86.81
$300,000 to $400,000	30,023,022	2.79	141,869,551	963,207,157	13.19	89.60
$400,000 to $500,000	17,020,439	1.58	111,846,529	980,227,596	10.40	91.18
$500,000 to $750,000	32,765,012	3.05	94,826,090	1,012,992,608	8.82	94.23
$750,000 to $1,000,000	12,875,993	1.20	62,061,078	1,025,868,601	5.77	95.43
$1,000,000 to $1,500,000	13,753,350	1.28	49,185,085	1,039,621,951	4.57	96.71
$1,500,000 to $2,000,000	3,055,576	.28	35,431,735	1,042,677,527	3.29	96.99
$2,000,000 to $3,000,000	7,152,426	.67	32,376,159	1,049,829,953	3.01	97.66
$3,000,000 to $4,000,000	6,037,349	.56	25,223,733	1,055,867,302	2.34	98.22
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....
$5,000,000 and over	19,186,384	1.78	19,186,384	1,075,053,686	1.78	100.00
Total	1,075,053,686	100.00	.....	.....	.....	.....

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TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATION.

[Income returned for the calendar year ended Dec. 31, 1920.]

States and Territories.	Joint return of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—Heads of families.		Women—heads of families.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Alabama	30,113	$106,777,021	3,573	$9,720,311	618	$1,556,795
Alaska	3,062	6,248,422	607	1,182,779	.....	.....
Arizona	13,806	40,544,468	1,109	2,957,184	324	760,638
Arkansas	24,336	86,024,445	2,163	5,948,550	496	1,376,076
California	199,939	828,808,619	24,194	73,988,938	8,205	30,593,195
Colorado	42,988	147,080,304	5,366	13,095,969	1,374	3,534,520
Connecticut	68,293	263,507,421	11,462	30,846,709	2,800	8,709,118
Delaware	9,776	35,312,511	1,060	3,183,968	267	769,626
District of Columbia	28,194	112,656,014	3,504	10,222,914	2,601	6,378,917
Florida	24,559	97,961,720	3,175	8,478,436	1,029	2,775,037
Georgia	44,394	159,015,400	5,331	13,874,095	1,784	3,917,626
Hawaii	7,406	33,504,627	611	1,828,345	195	947,149
Idaho	14,429	42,308,636	1,284	3,231,413	224	528,324
Illinois	308,956	1,254,650,113	24,146	84,284,098	6,979	24,016,298
Indiana	106,389	376,951,481	11,728	29,667,054	1,773	4,397,737
Iowa	102,197	437,374,031	11,138	33,853,308	5,065	10,790,654
Kansas	65,098	223,532,069	4,748	14,411,578	1,870	4,743,980
Kentucky	42,279	160,061,075	5,762	16,370,118	1,637	4,742,648
Louisiana	31,927	104,329,305	5,666	15,372,376	1,490	4,141,885
Maine	24,775	92,733,529	3,205	8,289,827	927	2,160,327
Maryland	69,377	285,825,362	7,646	25,861,513	3,341	10,667,466
Massachusetts	210,462	871,102,629	23,427	66,153,905	10,734	27,843,941
Michigan	148,148	566,792,849	21,691	53,816,078	3,568	11,953,040
Minnesota	81,509	298,925,829	7,737	23,455,271	1,241	4,259,908
Mississippi	15,966	56,638,787	2,567	6,273,971	630	1,444,344
Missouri	90,881	366,704,262	12,682	36,865,617	3,877	9,087,346
Montana	22,667	63,799,291	2,921	7,562,503	495	1,073,954
Nebraska	59,332	218,340,526	4,384	13,957,193	1,503	3,995,129
Nevada	4,694	13,581,029	551	1,211,212	93	198,306
New Hampshire	16,669	59,750,339	2,076	5,098,743	780	2,057,147
New Jersey	150,150	621,998,916	19,530	60,480,812	5,794	16,928,767
New Mexico	7,512	22,214,214	850	2,098,059	128	393,547
New York	498,584	2,432,064,684	82,250	270,313,025	29,787	90,854,142
North Carolina	27,332	111,192,533	2,405	8,866,907	558	1,700,326
North Dakota	13,993	44,922,063	1,384	3,735,893	212	404,191
Ohio	238,663	914,369,129	34,780	92,313,618	6,519	18,297,815
Oklahoma	50,289	204,301,357	4,266	15,513,860	1,306	4,966,108
Oregon	30,203	115,220,590	4,372	11,052,683	866	2,232,558
Pennsylvania	347,881	1,407,825,552	52,133	143,241,241	8,552	29,017,960
Rhode Island	21,878	100,642,898	4,459	11,021,846	1,570	4,249,057
South Carolina	20,780	77,839,382	1,479	5,653,398	247	1,106,155
South Dakota	21,115	73,999,123	1,469	4,847,021	371	961,144
Tennessee	36,857	146,674,288	4,774	14,634,384	1,376	3,304,235
Texas	115,858	340,544,031	12,830	33,940,809	3,820	10,614,834
Utah	16,906	54,904,054	1,497	3,927,750	277	646,915
Vermont	9,157	36,471,948	1,400	3,633,831	315	848,645
Virginia	48,976	177,899,892	5,289	15,975,477	1,318	3,939,030
Washington	58,801	176,067,372	6,887	17,250,120	1,504	3,457,144
West Virginia	51,227	186,612,028	6,424	17,281,382	404	1,266,745
Wisconsin	84,866	296,529,998	9,538	24,847,783	1,241	3,503,452
Wyoming	11,612	35,601,228	1,104	2,769,779	96	250,629
Total	3,775,261	14,988,746,394	474,574	1,384,463,654	132,181	388,364,530

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SHIP—DISTRIBUTION BY STATES, FOR THE UNITED STATES.

[Income returns for the calendar year ended Dec. 31, 1920.]

All other—Men.		All other—Women.		Wives making separate returns from husbands.		Community property.		Grand total.	
Number of returns.	Net income.	Number of returns	Net income.	Number of returns	Net income.	Number of returns	Net income.	Number of returns.	Net income.
15,606	$32,043,531	2,762	$4,864,438	312	$1,642,837	.....	.....	52,984	$156,604,933
6,229	11,963,487	.....	.....	1	6,087	.....	.....	9,899	19,400,775
8,182	17,050,070	747	1,463,338	372	2,668,091	272	$1,836,697	24,812	67,280,486
9,287	19,264,035	1,493	4,012,833	338	1,434,771	.....	.....	38,113	118,060,710
127,871	277,408,453	30,385	75,674,397	5,303	33,451,107	1,076	9,081,885	396,973	1,329,006,594
19,520	40,797,310	4,345	10,681,218	605	4,087,863	.....	.....	74,198	219,277,184
46,156	92,408,136	16,776	41,486,390	2,708	14,779,928	.....	.....	148,195	451,737,702
5,407	10,296,334	2,238	4,606,460	189	1,464,422	.....	.....	18,937	55,633,321
17,236	38,439,368	17,211	34,367,725	984	6,323,236	.....	.....	69,730	208,388,174
10,513	23,934,611	2,404	5,316,981	530	2,638,339	.....	.....	42,210	141,105,124
16,949	38,796,891	3,443	7,207,321	1,424	5,808,383	.....	.....	73,325	228,619,716
3,840	12,086,353	1,348	5,201,307	315	2,005,115	.....	.....	13,715	55,572,896
8,308	15,748,492	865	1,621,900	113	623,940	532	3,328,934	25,755	67,391,639
159,565	344,854,133	36,370	86,729,603	6,451	42,422,697	.....	.....	542,467	1,836,956,942
59,661	119,856,894	8,997	18,866,200	1,039	6,322,625	.....	.....	189,587	556,061,991
49,377	107,647,838	13,500	31,805,829	2,121	10,089,129	.....	.....	183,398	631,560,789
22,086	48,365,216	4,584	10,068,901	869	5,291,685	.....	.....	99,255	306,413,429
22,479	46,982,133	5,193	10,805,880	968	4,917,376	.....	.....	78,258	243,879,230
19,088	44,716,181	2,987	8,349,504	393	2,341,103	7,789	57,858,791	69,340	237,109,145
14,146	27,784,577	4,229	9,572,058	435	2,915,227	.....	.....	47,717	143,455,545
52,889	116,101,618	12,482	32,085,786	2,265	11,653,703	.....	.....	148,000	482,195,448
111,146	253,724,229	38,641	104,620,925	7,360	44,961,019	.....	.....	401,770	1,368,406,648
111,529	211,010,839	18,349	37,382,152	1,790	14,724,280	.....	.....	305,075	895,679,238
55,978	104,285,018	6,569	15,212,449	1,084	7,073,766	.....	.....	154,118	453,212,241
7,079	14,995,448	1,529	3,255,682	251	1,346,120	.....	.....	28,022	83,954,352
43,509	97,807,148	9,688	25,310,930	1,562	12,354,875	.....	.....	162,199	548,130,178
17,665	33,219,158	1,644	3,096,215	165	597,073	.....	.....	45,557	109,348,194
24,543	52,142,376	6,983	13,716,746	984	4,210,736	.....	.....	97,729	306,362,706
4,426	8,422,261	364	725,847	103	327,899	150	871,380	10,381	25,337,934
12,305	23,102,835	3,836	8,548,683	317	1,873,792	.....	.....	35,983	100,431,539
92,109	196,263,780	26,025	60,056,197	3,381	22,125,155	.....	.....	296,989	977,853,627
4,258	8,716,375	536	972,916	40	203,033	332	2,324,976	13,656	36,923,120
322,411	812,173,707	98,300	288,503,188	16,302	136,714,950	.....	.....	1,047,634	4,030,623,696
13,487	32,793,996	3,125	6,255,116	435	2,996,959	.....	.....	47,342	163,799,837
7,472	14,810,158	1,061	1,982,818	87	333,311	.....	.....	24,209	66,188,434
139,735	292,783,907	24,710	59,598,682	3,591	30,024,852	.....	.....	447,998	1,407,388,003
20,568	52,526,510	4,512	11,694,270	844	6,788,686	.....	.....	81,785	295,790,791
29,403	56,575,520	2,431	6,075,498	365	2,486,432	.....	.....	67,640	193,652,281
224,502	482,816,468	34,201	102,755,115	5,477	46,521,693	.....	.....	672,746	2,212,178,029
18,423	40,695,033	6,136	17,492,216	662	6,202,940	.....	.....	53,128	180,303,990
8,223	18,609,828	1,973	4,146,778	342	1,891,116	.....	.....	33,044	109,246,657
9,634	19,671,148	1,828	3,153,251	253	946,349	.....	.....	34,670	103,578,036
16,886	35,746,646	4,510	8,669,263	651	3,571,289	.....	.....	65,054	212,600,105
56,122	129,896,202	9,483	22,511,418	897	4,436,459	25,607	178,776,409	224,617	720,720,162
10,109	19,003,165	1,527	2,884,032	194	912,473	.....	.....	30,510	82,278,389
6,799	12,973,582	1,300	3,923,907	234	1,451,389	.....	.....	19,205	59,303,302
29,956	59,477,615	6,603	12,768,785	434	3,174,430	.....	.....	92,576	273,235,229
71,813	131,415,251	3,976	9,461,948	729	4,752,150	4,357	33,575,908	148,067	375,979,893
34,886	72,233,888	2,850	6,780,278	535	3,555,139	.....	.....	96,326	287,729,460
46,396	89,654,059	7,754	16,940,361	657	4,961,157	.....	.....	150,452	436,436,810
10,798	22,511,682	887	1,671,992	97	439,219	.....	.....	24,594	63,244,529
2,256,565	4,886,603,493	503,690	1,264,955,727	77,558	534,840,405	40,115	287,654,980	7,259,944	23,735,629,183

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TABLE 5.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP

[Income returned for the calendar year ended Dec. 31, 1920.]

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Men—heads of families.		Women—heads of families.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
$1,000 to $2,000[1]	360,744	$609,081,993	231,964	$365,366,217	79,446	$113,488,242
$1,000 to $2,000	13,887	21,383,524	489	833,570	137	391,118
$2,000 to $3,000[1]	849,115	1,944,925,579	58,576	130,851,291	9,502	21,367,395
$2,000 to $3,000	1,005,367	2,554,890,564	81,447	203,724,524	14,882	37,136,706
$3,000 to $4,000[1]	28,044	92,857,252	1,313	4,382,081	1,196	4,151,249
$3,000 to $4,000	674,182	2,315,763,942	39,283	134,611,174	10,007	34,347,622
$4,000 to $5,000[1]	6,561	29,032,847	427	1,941,747	413	1,814,678
$4,000 to $5,000	342,879	1,528,243,891	21,001	93,834,365	4,488	19,833,871
$5,000 to $6,000	134,862	737,504,257	11,259	61,485,940	2,618	14,250,681
$6,000 to $7,000	83,813	541,134,595	6,692	43,279,479	1,981	12,769,772
$7,000 to $8,000	54,365	406,347,352	4,472	33,464,652	1,361	10,179,608
$8,000 to $9,000	36,555	310,142,598	3,143	26,654,063	1,062	9,026,070
$9,000 to $10,000	28,788	273,286,998	2,397	22,733,251	748	7,110,991
$10,000 to $11,000	21,202	222,303,211	1,738	18,216,450	559	5,874,261
$11,000 to $12,000	17,248	198,304,563	1,454	16,757,055	538	6,167,302
$12,000 to $13,000	13,604	170,231,561	1,135	14,216,982	339	4,229,429
$13,000 to $14,000	11,275	152,153,029	919	12,417,109	325	4,377,717
$14,000 to $15,000	9,606	139,188,741	719	10,426,039	236	3,418,994
$15,000 to $20,000	30,858	529,782,702	2,437	42,010,409	837	14,350,097
$20,000 to $25,000	16,247	362,341,733	1,203	26,757,118	468	10,447,647
$25,000 to $30,000	9,679	264,706,373	760	20,780,407	286	7,840,583
$30,000 to $40,000	10,648	366,015,795	722	24,781,199	278	9,625,028
$40,000 to $50,000	5,478	244,032,925	368	16,379,109	160	7,147,274
$50,000 to $60,000	3,172	173,245,798	213	11,658,819	90	4,942,937
$60,000 to $70,000	1,983	128,169,799	124	8,016,619	64	4,152,684
$70,000 to $80,000	1,317	98,475,302	82	6,119,508	32	2,364,000
$80,000 to $90,000	885	74,962,248	65	5,518,881	30	2,531,032
$90,000 to $100,000	658	62,228,462	36	3,403,964	20	1,894,295
$100,000 to $150,000	1,372	165,304,737	89	10,810,898	50	6,109,519
$150,000 to $200,000	366	62,726,057	20	3,377,046	11	1,954,745
$200,000 to $250,000	183	40,796,857	15	3,267,287	8	1,729,482
$250,000 to $300,000	100	27,732,066	3	869,485	4	1,136,844
$300,000 to $400,000	93	31,758,792	2	747,794	3	1,028,562
$400,000 to $500,000	41	18,152,328	3	1,311,478	.....	.....
$500,000 to $750,000	51	30,852,016	2	1,175,284	2	1,174,095
$750,000 to $1,000,000	16	13,605,607	1	(2)	.....	.....
$1,000,000 to $1,500,000	8	9,142,738	.....	.....	.....	.....
$1,500,000 to $2,000,000	2	(2)	1	(2)	.....	.....
$2,000,000 to $3,000,000	1	(2)	.....	.....	.....	.....
$3,000,000 to $4,000,000	3	(2)	.....	.....	.....	.....
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....
$5,000,000 and over	3	(2)	.....	.....	.....	.....
Classes grouped[2]	.....	37,937,562	.....	2,282,360	.....	.....
Total	3,775,261	14,988,746,394	474,574	1,384,463,654	132,181	388,364,530

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

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—DISTRIBUTION BY INCOME CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1920.]

All other—Men.		All other—Women.		Wives making separate returns from husbands.		Community property income.		Grand total.	
Number of returns.	Net income.	Number of returns	Net income.	Number of returns	Net income.	Number of returns	Net income.	Number of returns.	Net income.
48,513	$60,606,299	37,513	$47,299,288	3,572	$5,125,258	243	$328,964	761,995	$1,291,296,261
1,531,441	2,319,425,884	342,968	475,640,109	20,547	30,294,207	486	801,945	1,909,955	2,848,770,357
4,784	11,140,187	6,935	16,617,147	1,725	4,242,187	22	49,934	930,659	2,129,193,720
470,654	1,099,983,326	50,542	119,678,023	11,085	27,181,961	4,680	12,754,544	1,638,657	4,055,349,648
2,137	7,254,320	2,760	9,619,057	1,848	6,462,317	266	842,444	37,564	125,598,720
95,008	323,142,796	20,396	70,134,712	7,768	27,204,923	10,351	36,282,125	856,995	2,941,487,294
919	4,095,172	1,951	8,695,814	1,101	4,809,994	44	190,855	11,416	50,581,107
40,861	182,315,093	10,340	45,972,162	5,400	24,218,551	6,172	27,522,185	431,141	1,921,940,118
14,329	78,131,633	5,656	31,062,982	4,244	24,188,574	4,179	22,880,536	177,147	969,504,603
9,772	63,257,564	4,346	28,132,029	3,052	19,750,912	2,788	18,037,199	112,444	726,361,550
6,762	59,624,494	3,037	22,745,158	2,407	18,006,453	2,107	15,736,155	74,511	557,103,872
4,836	41,024,360	2,320	19,668,894	1,816	15,425,317	1,479	12,521,105	51,211	434,462,407
3,694	35,071,197	1,917	18,187,007	1,489	14,130,259	1,096	10,378,828	40,129	380,898,531
2,811	29,455,873	1,523	15,972,912	1,232	12,949,967	919	9,627,663	29,984	314,400,337
2,268	26,065,577	1,137	13,069,347	1,017	11,702,234	708	8,130,551	24,370	280,196,629
1,918	23,948,236	1,006	12,597,934	820	10,350,656	557	6,952,751	19,388	242,527,549
1,548	20,879,226	846	11,404,131	752	10,131,191	424	5,722,862	16,089	217,085,265
1,399	20,289,888	763	11,056,350	666	9,657,765	350	5,090,362	13,739	199,128,079
4,402	75,708,535	2,514	43,352,584	2,179	37,542,442	1,313	22,607,495	44,531	765,354,264
2,377	53,026,666	1,455	32,522,126	1,328	29,596,731	651	14,521,242	23,729	529,212,663
1,625	44,432,772	887	24,261,705	850	23,151,884	384	10,634,228	14,471	395,807,952
1,673	57,784,752	1,099	37,810,186	976	33,560,470	412	14,214,819	15,808	543,792,249
930	41,325,662	581	25,782,958	552	24,605,928	200	8,911,656	8,269	368,184,912
519	27,828,051	369	20,192,411	308	16,850,577	123	6,715,235	4,785	261,433,828
349	22,640,185	186	12,040,963	243	15,732,703	57	3,753,586	3,006	194,506,539
239	17,785,800	139	10,388,103	134	9,973,551	26	1,918,506	1,969	147,024,770
153	12,926,746	111	9,441,078	91	7,692,435	21	1,746,047	1,356	114,818,467
113	10,897,472	67	6,343,616	68	6,429,450	15	1,405,470	977	92,602,729
296	37,087,493	181	21,584,714	174	20,976,052	29	3,638,092	2,191	265,511,505
78	13,285,893	58	9,937,416	51	8,608,654	6	1,076,469	590	100,966,280
51	11,236,691	24	5,393,749	24	5,483,675	2	400,000	307	68,307,141
24	6,546,261	18	4,907,447	13	3,541,269	4	(2)	166	45,865,252
43	14,720,326	26	7,046,552	8	2,950,631	.....	.....	169	58,252,657
16	7,059,409	8	3,653,178	2	884,502	.....	.....	70	31,060,895
17	10,640,878	15	8,619,962	11	6,428,583	.....	.....	98	58,890,818
5	4,128,712	.....	.....	3	2,576,014	.....	.....	25	21,072,076
7	7,891,476	1	(2)	2	2,422,788	1	(2)	19	21,988,642
.....	.....	.....	.....	.....	.....	.....	.....	3	5,087,594
2	(2)	1	(2)	.....	.....	.....	.....	4	10,863,868
.....	.....	.....	.....	.....	.....	.....	.....	3	9,218,058
1	(2)	.....	.....	.....	.....	.....	.....	4	29,919,977
.....	12,909,188	.....	4,123,923	.....	.....	.....	2,261,727	.....	.....
2,256,565	4,886,603,493	503,690	1,264,955,727	77,558	534,840,405	40,115	287,654,980	7,259,944	23,735,629,183

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

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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, 1920.]

States and Territories.	Number of returns.	Wages and salaries.	Business.	Partnerships and personal service corporations.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
Alabama	52,984	$49,325,123	$12,051,392	$10,640,817	$4,709,765	$9,184,978	$10,507,830	$75,473,290	$266,368	$172,159,563	$15,554,630	$156,604,933
Alaska	9,899	15,673,328	4,373,663	502,095	19,746	188,497	111,127	142,798	3,166	21,014,420	1,613,645	19,400,775
Arizona	24,812	51,426,208	5,904,676	2,848,480	2,698,029	2,980,028	3,365,844	3,972,746	53,960	73,249,971	5,969,485	67,280,486
Arkansas	38,013	71,770,098	18,195,646	12,568,672	6,786,375	7,494,227	7,708,327	5,189,590	212,535	129,925,470	11,864,760	118,060,710
California	396,973	744,656,739	237,429,154	95,777,911	79,445,928	83,598,513	134,392,931	106,330,781	3,495,423	1,485,127,380	156,120,786	1,329,006,594
Colorado	74,198	139,142,029	33,454,314	11,048,559	11,776,842	10,519,338	19,540,162	16,194,785	380,872	242,056,901	22,779,717	219,277,184
Connecticut	148,195	297,512,858	42,122,342	20,420,426	11,374,083	16,823,861	81,612,057	35,194,870	1,161,220	506,221,717	54,484,015	451,737,702
Delaware	18,937	46,174,213	4,751,495	1,895,555	2,456,853	1,741,416	10,912,704	4,299,847	79,976	72,312,059	16,678,738	55,633,321
District of Columbia	69,730	141,011,154	20,089,664	9,846,261	4,932,560	10,578,927	19,560,456	19,407,412	395,333	225,821,767	17,433,593	208,388,174
Florida	42,210	82,182,763	24,848,276	11,210,337	9,274,479	7,519,300	12,676,663	9,646,605	371,466	157,729,889	16,624,765	141,105,124
Georgia	73,325	162,984,249	25,057,038	17,243,190	7,700,874	12,546,671	20,574,168	10,147,562	342,085	256,595,837	27,976,121	228,619,716
Hawaii	13,715	35,347,825	4,424,127	2,326,126	1,866,236	1,705,183	14,294,793	1,669,055	82,324	61,715,669	6,142,773	55,572,896
Idaho	25,755	43,005,928	12,622,588	4,433,769	4,133,055	2,693,894	3,101,298	4,283,013	18,402	74,291,947	6,900,308	67,391,639
Illinois	542,467	1,233,231,008	255,696,940	113,310,346	69,393,593	95,605,928	195,111,155	102,290,394	7,476,961	2,072,116,325	235,159,383	1,836,956,942
Indiana	189,587	381,193,796	84,141,255	31,886,064	19,840,907	27,636,759	35,277,906	16,881,705	847,516	597,705,908	41,643,917	556,061,991
Iowa	183,398	269,493,186	141,081,207	34,812,957	158,027,637	32,195,107	28,304,025	37,659,009	788,775	702,361,903	70,801,114	631,560,789
Kansas	99,255	139,495,143	90,836,900	23,698,909	22,602,939	31,724,937	15,133,155	13,051,620	357,490	336,901,093	30,487,664	306,413,429
Kentucky	78,258	151,768,610	35,542,236	22,275,761	16,791,211	10,217,824	23,042,404	9,947,575	599,629	270,185,250	26,306,020	243,879,230
Louisiana	69,340	155,870,003	29,160,005	23,197,412	11,039,106	13,412,253	21,733,615	11,946,159	1,317,711	267,676,264	30,567,119	237,109,145
Maine	47,717	95,310,874	18,751,069	7,295,003	3,531,717	3,679,505	17,123,831	12,398,372	184,534	158,274,905	14,819,360	143,455,545
Maryland	148,000	310,954,143	57,017,082	35,268,991	13,146,470	16,602,667	47,464,683	47,065,388	1,041,037	528,560,461	46,365,013	482,195,448
Massachusetts	401,770	898,033,801	164,116,902	93,464,479	26,135,981	31,566,720	222,423,509	93,426,536	5,834,833	1,535,002,761	166,596,113	1,368,406,648
Michigan	305,075	637,394,535	92,431,050	43,507,562	31,654,578	36,189,919	99,940,403	54,230,629	1,715,062	997,063,738	101,384,500	895,679,238
Minnesota	154,118	262,180,711	82,278,734	27,385,829	24,447,685	15,328,496	50,332,013	41,209,010	807,741	503,970,219	50,757,978	453,212,241
Mississippi	28,022	56,906,709	12,998,279	8,341,643	4,443,904	3,956,064	5,616,042	4,780,448	163,283	97,206,372	13,252,020	83,954,352
Missouri	162,199	363,680,560	69,792,319	36,923,142	21,434,989	28,048,234	71,672,864	32,415,843	1,310,179	625,278,130	77,147,952	548,130,178
Montana	45,557	89,909,998	8,571,382	2,988,336	1,355,921	3,702,865	5,150,224	5,501,005	144,043	117,323,774	7,975,580	109,348,194
Nebraska	97,729	145,482,945	77,217,017	14,459,459	46,401,264	19,253,620	13,949,759	19,840,813	252,526	336,857,403	30,494,697	306,362,706
Nevada	10,381	18,837,724	3,810,307	1,192,963	700,714	647,228	783,682	961,993	23,827	26,958,438	1,620,504	25,337,934
New Hampshire	35,983	66,097,963	11,059,788	5,250,927	1,855,750	2,901,284	15,449,742	5,567,422	110,079	108,292,955	7,861,416	100,431,539
New Jersey	296,989	687,490,914	111,123,692	52,462,647	27,796,908	31,196,675	101,302,111	77,817,642	2,435,468	1,091,626,057	113,772,430	977,853,627
New Mexico	13,656	25,804,416	5,305,883	2,169,786	1,381,086	1,387,183	1,778,195	1,781,664	45,672	39,653,885	2,730,765	36,923,120
New York	1,047,634	2,605,083,882	459,654,628	427,299,025	87,888,151	140,304,161	631,956,075	372,459,868	14,735,805	4,739,381,595	708,757,899	4,030,623,696
North Carolina	47,342	105,313,773	20,134,042	12,269,935	12,605,954	7,250,757	23,481,369	6,241,149	317,378	187,614,357	23,814,520	163,799,837
North Dakota	24,209	38,768,654	15,971,960	6,632,944	2,809,167	2,750,606	3,551,290	4,936,516	33,075	75,454,212	9,265,778	66,188,434

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Ohio	447,998	993,537,390	148,100,958	76,290,985	40,273,869	58,615,036	197,442,918	47,939,478	3,143,152	1,565,343,786	157,955,783	1,407,388,003
Oklahoma	81,785	161,022,550	49,366,210	27,462,925	25,526,246	41,410,526	16,174,204	12,964,154	546,217	334,473,032	38,682,241	295,790,791
Oregon	67,640	126,241,124	32,498,524	14,295,693	5,087,675	7,063,628	12,190,253	10,192,109	229,869	207,798,875	14,146,594	193,652,281
Pennsylvania	672,746	1,493,200,436	257,665,243	167,245,912	46,577,295	63,388,721	291,025,778	155,296,132	6,339,391	2,480,738,908	268,560,879	2,212,178,029
Rhode Island	53,128	113,730,210	15,179,353	9,315,781	2,342,473	5,504,200	39,628,412	14,799,999	407,709	200,908,137	20,604,147	180,303,990
South Carolina	33,044	69,166,909	16,589,400	7,631,511	8,850,790	5,537,249	9,921,486	7,213,919	161,340	125,072,604	15,825,947	109,246,657
South Dakota	34,670	40,286,788	34,422,715	6,501,289	20,542,345	4,857,072	3,585,032	6,454,016	77,053	116,726,310	13,148,274	103,578,036
Tennessee	65,054	149,636,904	25,662,554	19,304,843	6,406,190	6,068,473	16,341,019	9,806,254	258,503	233,484,740	20,884,635	212,600,105
Texas	224,617	382,779,595	136,152,188	75,467,779	56,227,080	79,464,265	44,913,294	46,404,245	748,692	822,157,138	101,436,976	720,720,162
Utah	30,510	64,404,594	9,637,429	3,310,635	1,237,400	1,947,716	5,551,054	2,870,536	64,296	89,023,660	6,745,271	82,278,389
Vermont	19,205	34,879,334	9,026,570	5,142,042	1,134,197	1,348,450	8,590,700	4,765,128	160,179	65,046,600	5,743,298	59,303,302
Virginia	92,576	195,160,841	34,085,698	13,015,073	9,708,987	12,408,265	23,489,383	10,620,521	639,357	299,128,125	25,892,896	273,235,229
Washington	148,067	276,406,642	48,893,535	13,208,452	8,494,438	14,433,701	22,647,416	15,921,160	362,495	400,367,839	24,387,946	375,979,893
West Virginia	96,326	209,877,184	27,286,970	15,333,460	14,443,664	9,794,535	29,320,038	8,901,851	417,398	315,375,100	27,645,640	287,729,460
Wisconsin	150,452	290,502,783	63,242,514	18,837,379	19,198,851	10,368,853	43,708,932	26,795,187	562,943	473,217,442	36,780,632	436,436,810
Wyoming	24,594	51,024,207	5,728,474	2,009,355	2,030,762	2,079,423	2,379,464	2,442,053	25,224	67,718,962	4,474,433	63,244,529
Total	7,259,944	15,270,373,354	3,205,555,387	1,701,229,432	1,020,542,719	1,047,423,738	2,735,845,795	1,647,749,856	61,549,572	26,690,269,853	2,954,640,670	23,735,629,183

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TABLE 7.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY SOURCES AND BY INCOME CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1920.]

Income class.	Number of returns.	Wages and salaries.	Business.	Partnerships and personal service corporations.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.	Interest and investment income.	Interest on Government obligations not wholly exempt from tax.	Total income.	General deductions.	Net income.
$1,000 to $2,000 [1]	761,995	$916,588,822	$189,119,683	$23,049,756	$20,602,169	$78,426,829	$38,889,381	$70,716,267	.....	$1,337,392,907	$136,096,646	$1,201,296,261
$1,000 to $2,000	1,909,955	2,593,086,255	88,380,258	36,111,880	20,467,012	59,712,404	15,318,566	127,053,493	$118,145	2,940,248,013	91,477,656	2,848,770,357
$2,000 to $3,000 [1]	930,659	1,777,236,758	224,503,086	34,880,316	22,592,745	58,226,425	58,757,898	67,550,860	.....	2,243,748,088	114,554,368	2,129,193,720
$2,000 to $3,000	1,638,657	3,326,836,724	393,543,395	96,219,175	68,453,990	152,017,946	38,802,446	209,353,177	153,115	4,285,379,968	230,030,320	4,055,349,648
$3,000 to $4,000 [1]	37,564	57,621,823	17,343,914	2,627,265	3,326,220	7,271,328	50,217,981	13,189,595	.....	151,598,126	25,999,406	125,598,720
$3,000 to $4,000	856,995	2,084,741,232	473,542,128	124,912,649	128,490,250	129,748,456	57,889,135	178,130,947	280,956	3,177,735,753	236,248,459	2,941,487,294
$4,000 to $5,000 [1]	11,416	10,013,181	801,678	1,710,145	1,363,544	2,766,182	39,154,600	8,362,067	.....	64,171,397	13,590,290	50,581,107
$4,000 to $5,000	431,141	1,136,732,900	420,252,018	119,818,911	131,253,500	107,375,959	72,935,508	125,499,884	565,453	2,114,434,133	192,494,015	1,921,940,118
$5,000 to $6,000	177,147	504,471,848	230,893,904	87,251,741	90,079,647	53,861,622	85,642,089	78,890,398	4,780,958	1,135,872,207	166,367,604	969,504,603
$6,000 to $7,000	112,444	346,124,669	173,099,327	72,804,347	67,040,897	50,085,864	85,334,736	58,108,122	3,542,047	856,140,009	129,778,459	726,361,550
$7,000 to $8,000	74,511	267,487,882	119,471,730	59,458,192	50,993,117	31,316,893	76,168,995	45,089,863	3,168,739	653,155,411	96,051,539	557,103,872
$8,000 to $9,000	51,211	206,888,669	87,394,626	50,196,614	40,976,623	24,543,736	71,694,936	37,258,904	2,652,173	515,606,275	80,543,868	434,462,407
$9,000 to $10,000	40,129	175,740,874	71,813,484	45,679,598	36,257,830	23,740,467	66,061,095	33,129,988	2,646,518	455,069,854	74,171,323	380,898,531
$10,000 to $11,000	29,984	144,015,884	60,925,853	38,682,358	29,068,076	17,080,867	61,234,473	28,454,125	1,761,879	381,223,515	66,823,178	314,400,337
$11,000 to $12,000	24,370	126,127,505	49,521,343	35,636,971	26,741,492	14,871,900	57,665,639	25,206,720	2,721,163	338,492,733	58,296,104	280,196,629
$12,000 to $13,000	19,388	107,397,060	40,310,795	32,414,179	22,430,581	13,155,929	54,459,354	22,910,589	2,036,482	295,114,969	52,587,420	242,527,549
$13,000 to $14,000	16,089	94,587,733	38,789,362	29,890,039	18,611,102	11,756,242	51,288,059	21,598,661	2,079,973	268,601,171	51,515,906	217,085,265
$14,000 to $15,000	13,739	86,655,560	30,763,807	26,626,147	18,510,401	10,514,564	47,995,870	19,967,269	1,307,255	242,340,873	43,212,794	199,128,079
$15,000 to $20,000	44,531	317,616,203	115,513,697	113,538,108	60,154,484	39,905,186	204,945,101	79,425,246	6,566,926	937,664,951	172,310,687	765,354,264
$20,000 to $25,000	23,729	209,338,937	71,681,066	85,187,103	34,654,616	28,117,640	169,984,024	56,954,718	3,780,318	659,698,422	130,485,759	529,212,663
$25,000 to $30,000	14,471	150,585,852	52,367,022	64,771,538	24,039,541	19,684,401	133,778,337	41,799,345	2,942,660	489,968,696	94,160,744	395,807,952
$30,000 to $40,000	15,808	191,308,212	65,456,218	96,273,090	30,552,394	26,301,762	201,886,226	61,996,242	4,201,978	677,976,122	134,183,873	543,792,249
$40,000 to $50,000	8,269	118,682,306	42,348,818	69,209,672	18,411,689	16,938,351	152,860,997	41,974,511	3,075,861	463,502,205	95,317,293	368,184,912
$50,000 to $60,000	4,785	77,891,564	28,972,559	53,541,379	10,975,849	13,699,326	116,740,720	32,488,738	2,057,036	336,367,171	74,933,343	261,433,828
$60,000 to $70,000	3,006	54,507,941	18,573,199	41,711,204	8,418,311	9,418,297	90,936,869	23,616,387	1,705,928	248,888,136	54,381,597	194,506,539
$70,000 to $80,000	1,969	39,396,409	15,105,831	34,840,436	5,635,986	5,663,880	70,146,319	17,753,935	1,067,066	189,609,862	42,585,092	147,024,770
$80,000 to $90,000	1,356	28,318,773	11,559,014	27,059,946	4,012,486	5,229,508	55,581,429	13,553,838	1,020,858	146,335,852	31,517,385	114,818,467
$90,000 to $100,000	977	21,259,961	10,836,369	22,895,215	3,308,674	3,932,187	44,380,282	11,327,236	569,887	118,509,811	25,907,082	92,602,729
$100,000 to $150,000	2,191	52,260,875	23,113,109	71,730,051	8,252,161	12,977,601	143,158,774	33,260,510	2,821,861	347,574,942	82,063,437	265,511,505
$150,000 to $200,000	590	17,309,593	12,406,341	22,852,258	3,091,544	5,297,203	55,619,123	14,397,658	892,315	131,866,035	30,899,755	100,966,280
$200,000 to $250,000	307	9,541,195	6,917,026	16,021,134	2,328,779	1,965,348	46,828,195	8,966,512	687,785	93,255,974	24,948,833	68,307,141
$250,000 to $300,000	166	6,466,908	2,688,209	16,719,458	503,449	2,779,572	27,282,351	5,487,129	375,407	62,302,483	16,437,231	45,865,252
$300,000 to $400,000	169	7,149,817	4,446,755	14,803,327	2,345,950	2,537,404	39,150,948	8,248,556	496,264	79,179,021	20,926,364	58,252,657
$400,000 to $500,000	70	3,092,788	2,426,413	10,787,723	454,031	372,776	22,099,996	5,447,801	334,297	45,015,825	13,954,930	31,060,895

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$500,000 to $750,000	98	4,976,613	3,296,667	9,532,877	1,408,630	1,498,330	44,347,149	9,716,491	987,385	75,764,142	16,873,324	58,890,818
$750,000 to $1,000,000	25	664,486	2,336,929	5,899,641	177,703	2,388,085	11,954,254	2,622,699	72,969	26,116,766	5,044,690	21,072,076
$1,000,000 to $1,500,000	19	2,768,803	1,956,829	5,262,808	652,147	99,752	14,797,956	1,400,643	144,853	27,083,791	5,095,149	21,988,642
$1,500,000 to $2,000,000	3	45,418	6,855	101,460	.....	40,130	7,989,220	910,100	58,688	9,151,871	4,064,277	5,087,594
$2,000,000 to $3,000,000	4	.....	.....	505,080	2,926,500	1,982,451	6,508,744	1,883,182	94,123	13,900,080	3,036,212	10,863,868
$3,000,000 to $4,000,000	3	152,304	3,076,070	15,641	.....	178	8,336,392	1,604,464	172,071	13,357,120	4,139,062	9,218,058
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	4	683,017	.....	.....	978,599	120,763	37,021,628	2,442,986	208,180	41,455,173	11,535,196	29,919,977
Total	7,259,944	15,270,373,354	3,205,555,387	1,701,229,432	1,020,542,719	1,047,423,738	2,735,845,795	1,647,749,856	61,549,572	26,690,269,853	2,954,640,670	23,735,629,183

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

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TABLE 8.—CORPORATION RETURNS—DISTRIBUTION BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1920.]

States and Territories.	Total number of corporations.	Corporations reporting net income.									Corporations reporting no net income.				
		Number reporting net income.	Per cent of total number in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess-profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number in each State.	Gross income.	Deductions.	Deficit.
Alabama	3,198	1,967	61.51	$479,492,545	$440,489,143	$39,003,402	$2,986,985	$5,196,896	$8,183,881	0.50	1,231	38.49	$142,702,408	$152,820,777	$10,118,369
Alaska	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	.01	37	53.62	1,014,354	1,114,629	100,275
Arizona	1,531	542	35.40	93,819,603	87,131,718	6,687,885	504,953	560,212	1,065,165	.07	989	64.60	34,214,709	42,484,203	8,269,494
Arkansas	2,317	1,513	65.30	291,992,602	272,287,967	19,704,635	1,487,810	2,103,079	3,590,889	.22	804	34.70	90,999,003	97,465,238	6,466,235
California	14,865	7,872	52.96	3,227,188,188	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,015	3.67	6,993	47.04	919,731,688	1,002,619,009	82,887,321
Colorado	6,812	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	.79	3,836	56.31	173,583,367	191,604,925	18,021,558
Connecticut	4,665	2,966	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,364,729	1.13	1,699	36.42	498,359,480	557,586,834	59,227,354
Delaware	809	401	49.57	329,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,663,003	.23	408	50.43	35,035,785	41,152,812	6,117,027
District of Columbia	1,183	659	57.16	225,380,949	201,014,376	24,366,573	1,988,177	1,688,492	3,676,669	.23	494	42.84	56,250,769	59,886,681	3,635,912
Florida	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	.24	1,387	42.95	111,880,974	120,093,378	8,212,404
Georgia	4,500	2,827	62.82	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	.83	1,673	37.18	295,237,068	316,192,673	20,955,605
Hawaii	534	368	68.91	235,457,131	177,172,471	58,284,660	4,242,650	14,986,095	19,228,745	1.18	166	31.09	18,593,554	19,703,976	1,110,422
Idaho	1,771	893	50.42	128,387,434	118,603,529	9,783,905	740,061	637,861	1,377,922	.08	878	49.58	55,969,543	61,654,627	5,685,084
Illinois	21,127	13,413	63.49	9,334,087,216	8,656,906,942	677,180,274	55,817,886	93,230,712	149,048,598	9.17	7,714	36.51	2,967,631,391	3,112,951,477	145,320,086
Indiana	9,275	5,885	63.45	1,728,056,078	1,599,891,865	128,164,213	9,809,924	17,653,466	27,463,390	1.69	3,390	36.55	463,026,255	497,993,861	34,967,606
Iowa	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	4,992,136	9,414,567	.58	3,402	38.23	409,450,293	435,895,156	26,444,863
Kansas	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1.02	1,456	31.26	354,340,288	373,460,386	19,120,098
Kentucky	4,804	3,079	64.09	832,738,581	757,869,502	74,869,079	5,762,090	11,203,149	16,965,239	1.04	1,725	35.91	152,151,464	165,017,410	12,865,946
Louisiana	4,365	2,441	55.92	820,556,035	753,264,396	67,291,639	5,170,935	10,256,672	15,427,607	.95	1,924	44.08	302,041,114	328,924,798	26,883,684
Maine	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	.54	1,093	38.62	100,927,621	109,309,788	8,382,167
Maryland	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	.85	1,650	35.39	253,929,061	276,694,572	22,765,511
Massachusetts	14,150	8,142	57.54	4,874,334,665	4,471,807,154	402,527,511	32,660,529	55,186,544	87,847,073	5.41	6,008	42.46	2,164,242,312	2,363,383,130	199,140,818
Michigan	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	70,437,948	102,620,785	6.31	4,168	38.34	757,220,766	806,756,132	49,535,366
Minnesota	9,315	5,821	62.49	2,233,521,506	2,085,047,535	148,473,971	10,725,653	12,612,836	23,338,489	1.44	3,494	37.51	472,701,059	497,477,966	24,776,907
Mississippi	1,573	1,015	64.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	.20	558	35.47	86,484,733	94,071,006	7,586,273
Missouri	13,428	8,431	62.79	3,365,585,313	3,139,282,813	226,302,500	17,770,432	30,379,442	48,149,874	2.96	4,997	37.21	814,725,610	866,275,232	51,549,622
Montana	3,571	1,586	44.41	160,983,049	149,451,326	11,531,723	866,056	377,915	1,243,971	.08	1,985	55.59	73,215,438	86,454,114	13,238,676
Nebraska	4,873	3,113	63.88	602,409,992	570,718,997	31,690,995	2,495,911	2,718,130	5,214,041	.32	1,760	36.12	274,138,657	296,109,793	21,971,136
Nevada	1,193	338	28.33	29,808,766	27,776,686	2,032,080	150,371	82,095	232,466	.01	855	71.67	16,782,073	21,663,702	4,881,629
New Hampshire	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	3,307,959	.20	312	31.39	45,528,821	48,705,436	3,176,615
New Jersey	9,896	5,875	59.37	3,418,065,435	3,227,279,840	190,785,595	14,875,307	18,425,813	33,301,120	2.05	4,021	40.63	531,960,098	618,167,551	86,207,453

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New Mexico	797	411	51.57	49,452,650	45,466,668	3,985,982	306,396	188,992	495,388	.03	386	48.43	18,251,615	21,699,091	3,447,476
New York	55,495	30,349	54.69	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	21.73	25,146	45.31	5,354,318,214	5,825,586,112	471,267,898
North Carolina	4,812	3,143	65.31	1,062,447,593	960,169,824	102,277,769	7,985,041	15,985,211	23,970,252	1.47	1,669	34.69	190,420,975	205,035,251	14,614,276
North Dakota	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	.05	1,151	39.72	69,597,256	74,439,044	4,841,788
Ohio	18,822	12,302	65.36	6,288,735,991	5,728,179,074	560,556,917	44,865,550	81,397,001	126,262,551	7.76	6,520	34.64	1,468,065,458	1,593,049,448	124,983,990
Oklahoma	5,564	3,004	53.99	839,249,463	782,368,569	56,880,894	4,569,846	4,984,423	9,554,269	.59	2,560	46.01	289,631,316	316,245,924	26,614,608
Oregon	4,588	2,236	48.74	472,286,247	432,764,431	39,521,816	2,941,646	5,561,884	8,503,530	.52	2,352	51.26	261,327,802	284,525,639	23,197,837
Pennsylvania	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	12.85	6,815	36.20	1,459,076,708	1,565,729,570	106,652,862
Rhode Island	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	.72	691	37.62	299,582,337	327,271,364	27,689,027
South Carolina	3,874	2,219	57.28	468,912,915	415,570,513	53,342,402	3,745,390	11,935,354	15,680,744	.97	1,655	42.72	156,152,264	170,485,566	14,333,302
South Dakota	2,564	1,571	61.27	138,806,165	131,102,942	7,703,223	590,505	452,506	1,043,011	.07	993	38.73	56,897,440	61,369,771	4,472,331
Tennessee	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,931,825	7,751,110	11,682,935	.72	1,954	41.21	293,074,748	312,456,095	19,381,347
Texas	8,571	5,183	60.47	2,262,643,179	2,135,096,359	127,546,820	10,386,035	12,878,360	23,264,395	1.44	3,388	39.53	458,323,513	513,018,191	54,694,678
Utah	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,324,215	2,507,222	.15	1,674	54.10	81,153,204	92,832,783	11,679,579
Vermont	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	.13	296	32.31	46,555,183	48,870,539	2,315,356
Virginia	5,280	3,184	60.30	1,052,264,799	955,911,761	96,353,038	7,858,928	10,351,857	18,210,785	1.12	2,096	39.70	343,099,638	376,105,863	33,006,225
Washington	9,598	4,522	47.11	1,038,852,497	959,657,774	79,194,723	5,785,939	9,533,868	15,319,807	.94	5,076	52.89	309,880,108	348,369,278	38,489,170
West Virginia	4,473	2,867	64.10	941,311,194	807,007,165	134,304,029	10,045,640	27,862,425	37,908,065	2.33	1,606	35.90	99,541,555	108,631,955	9,090,400
Wisconsin	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	2.36	4,226	37.74	420,705,087	460,169,154	39,464,067
Wyoming	1,707	706	41.31	71,844,859	66,192,167	5,652,692	395,207	423,127	818,334	.05	1,001	58.69	31,613,368	41,179,379	9,566,011
Total United States	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	100.00	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744

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TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1920.]

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	AGRICULTURE AND RELATED INDUSTRIES.								
	I. Farming:								
1	Cotton farming	18	4	$52,350	$3,980	$5,694	$9,674	14	$1,453,832
2	Grain farming	61	16	89,736	5,781	8,258	14,039	45	1,744,744
3	Fruit farming	1,054	453	6,365,495	456,667	1,142,233	1,598,900	601	3,782,581
4	Stock farming	798	183	1,994,999	166,023	62,624	228,647	615	13,023,590
5	All other farming	5,869	2,568	41,736,632	3,035,633	7,970,772	11,006,405	3,301	35,793,020
	Total farming	7,800	3,224	50,239,212	3,668,084	9,189,581	12,857,665	4,576	55,797,767
	II. Related industries:								
6	Logging	392	236	15,947,382	1,323,809	2,200,676	3,524,485	156	3,169,749
7	Fishing	198	100	784,521	61,694	22,542	84,236	98	3,316,312
8	Ice harvesting	182	132	1,705,111	140,046	153,137	293,183	50	155,037
9	All other related industries	547	158	2,021,393	165,433	140,273	305,706	389	3,286,181
	Total related industries	1,319	626	20,458,407	1,690,982	2,516,628	4,207,610	693	9,927,279
10	Agriculture, n. p. d.,[1] or combinations of I and II	67	24	782,657	70,195	34,794	104,989	43	414,634
	Grand total agriculture and related industries	9,186	3,874	71,480,276	5,429,261	11,741,003	17,170,264	5,312	66,139,680
	MINING AND QUARRYING.								
	I. Mining:								
11	Coal mining	3,673	2,977	353,615,466	26,058,807	80,989,055	107,047,862	696	7,642,323
	Metal mining—								
12	Iron	111	63	10,663,179	931,235	1,103,981	2,035,216	48	1,223,248
13	Copper	184	22	3,415,944	291,930	.....	291,930	162	24,553,886
14	Lead and zinc	123	26	5,106,817	453,683	300,204	753,887	97	3,893,447
15	Gold, silver, and precious metals	521	83	3,386,714	290,421	228,482	518,903	438	12,381,079
16	All other mining	2,064	276	13,280,719	1,076,294	1,362,877	2,439,171	1,788	23,378,396
	Nonmetal mining—								
17	Oil	2,462	1,034	202,761,082	17,667,360	22,291,305	39,958,665	1,428	51,682,887
18	Gas	191	131	2,873,634	250,818	158,181	408,999	60	823,484
19	Salt, mines and other sources	49	31	12,778,931	1,110,875	1,497,254	2,608,129	18	802,624
20	All other nonmetal mining	3,223	825	57,096,464	4,813,454	6,293,248	11,106,702	2,398	34,212,812

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21	All other mining concerns, n. p. d.,[1] combinations and tributary industries	3,529	652	12,709,337	1,060,970	1,144,470	2,205,440	2,877	12,129,753
	Total mining	16,130	6,120	677,688,287	54,005,847	115,369,057	169,374,904	10,010	172,123,939
	II. Quarrying:								
22	Stone	438	271	7,494,159	635,691	650,171	1,285,862	167	1,491,682
23	Clay, sand, gravel	599	362	7,469,764	1,336,398	985,731	2,322,129	237	1,502,798
24	Precious and semiprecious	11	4	16,321	1,096	.....	1,096	7	118,285
25	All other quarrying, n. p. d.[1]	242	117	7,719,943	686,385	555,662	1,242,047	125	844,055
	Total quarrying	1,290	754	22,700,187	2,659,570	2,191,564	4,851,134	536	3,956,820
26	Mining and quarrying combinations, but main business not given	114	59	1,685,314	134,148	235,786	369,934	55	424,317
	Grand total, mining and quarrying	17,534	6,933	702,073,788	56,799,565	117,796,407	174,595,972	10,601	176,505,076
	MANUFACTURING.								
	I. Food products, liquors, and tobacco:								
27	Bread and bakery products and retail sale	1,176	730	30,157,502	2,508,199	3,810,011	6,318,210	446	3,516,491
28	Milling, flour, meal, feed	1,825	815	22,656,404	1,871,728	2,333,856	4,205,584	1,010	43,153,109
29	Cereal preparations, etc	156	65	1,381,011	113,779	99,162	212,941	91	1,859,044
30	Dairy products and condensed milk	2,633	1,674	19,547,079	1,471,848	2,652,826	4,124,674	959	12,632,502
31	Butter substitutes	30	17	981,480	73,482	212,290	285,772	13	433,784
32	Chocolate, confectionery, ice cream, etc	1,265	679	25,206,424	1,818,425	3,549,742	5,368,167	586	14,322,655
33	Coffee and spices	119	70	2,639,398	207,116	435,014	642,130	49	3,297,249
34	Fish canning and preserving	257	72	828,543	65,022	49,047	114,069	185	8,527,275
35	Fruit and vegetable canning and preserving, etc	942	367	11,034,463	914,030	1,256,532	2,170,562	575	10,910,971
36	Meat packing, etc	470	283	12,558,341	1,059,411	1,107,002	2,166,413	187	26,438,149
37	Poultry and eggs, packed	15	9	47,652	2,944	2,772	5,716	6	247,546
38	Sugar making and refining, cane and beet	230	108	113,808,190	8,611,218	26,333,487	34,944,705	122	13,188,357
39	Ice manufacturing, etc	1,153	860	14,749,056	1,182,803	1,384,546	2,567,349	293	2,168,403
40	Soft drinks, etc	1,324	696	13,906,984	1,112,502	1,694,616	2,807,118	628	8,185,287
41	Breweries and distilleries, etc	571	234	19,386,420	1,611,477	1,605,739	3,217,216	337	15,100,353
42	Tobacco	549	367	72,595,353	6,590,628	6,556,059	13,146,687	182	2,591,999
43	All other food products	1,003	505	43,362,751	3,287,858	4,952,530	8,240,388	498	17,322,270
	Total food products, liquors, and tobacco	13,718	7,551	404,847,051	32,502,470	58,035,231	90,537,701	6,167	183,895,444
	II. Textile and textile products:								
	Textile fabrics—								
44	Cotton goods, etc	949	630	176,342,870	13,445,522	38,284,075	51,729,597	319	29,886,915
45	Woolen and worsted goods, etc	447	223	22,796,158	1,809,929	3,044,532	4,854,461	224	24,964,385
46	Silk goods, etc	614	266	17,595,967	1,453,480	2,317,281	3,770,761	348	14,605,545
47	Felt goods and products, except hats	37	21	2,046,578	174,408	262,883	437,291	16	430,232
48	Linen and flax, etc	20	9	158,268	12,025	20,914	32,939	11	559,077
49	All other textile fabrics	910	536	86,454,688	6,627,032	17,238,049	23,865,081	374	24,195,213
50	Fur goods and fur products n. p. d.[1] etc	322	136	8,824,993	672,770	1,823,556	2,496,326	186	3,075,923
	Total textile fabrics	3,299	1,821	314,219,522	24,195,166	62,991,290	87,186,456	1,478	97,717,290

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

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TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	II. Textile and textile products—Continued.								
	Textile products, other than clothing—								
51	Carpets, rugs, mattings, etc.	92	68	$26,172,063	$2,000,252	$5,842,286	$7,842,538	24	$741,705
52	Cordage and twine	57	40	8,860,853	743,557	1,192,124	1,935,681	17	352,768
53	Artificial leather, oilcloth, linoleum, etc.	28	6	890,017	82,655	47,655	130,310	22	1,620,358
54	All other textile products other than clothing	865	527	20,785,502	1,713,290	2,602,205	4,315,495	338	11,016,697
	Total textile products, other than clothing	1,042	641	56,708,435	4,539,754	9,684,270	14,224,024	401	13,731,528
	Clothing—								
55	Custom-made clothing, etc.	729	466	3,155,004	213,494	339,199	552,693	263	1,424,722
	Factory-made clothing—								
56	Men's clothing, suits, overcoats	491	266	19,762,294	1,517,826	4,094,690	5,612,516	225	6,082,452
57	Women's clothing, suits, coats, skirts	1,451	747	5,756,470	401,774	554,876	956,650	704	7,586,868
58	Hats and caps, etc.	630	377	10,712,256	783,301	2,043,188	2,826,489	253	3,640,490
59	Corsets	103	78	3,192,436	260,762	444,573	705,335	25	70,490
60	Shirts, collars, cuffs	235	114	2,208,999	191,854	93,653	285,507	121	2,477,074
61	Hosiery and all knit goods	953	435	18,192,770	1,459,496	2,622,653	4,082,149	518	14,380,497
62	All other clothing	1,188	600	24,704,714	2,019,038	3,318,668	5,337,706	588	19,534,979
	Total clothing	5,780	3,083	87,684,943	6,847,545	13,511,500	20,359,045	2,697	55,197,572
	Total textile and textile products	10,121	5,545	458,612,900	35,582,465	86,187,060	121,769,525	4,576	166,646,390
	III. Leather and leather products:								
63	Boots, shoes, cut stock, and findings	1,040	594	47,610,406	3,775,191	8,336,451	12,111,642	446	21,433,721
64	Gloves	47	28	456,532	33,590	73,602	107,192	19	139,957
65	Saddlery and harness	122	79	1,756,281	135,921	254,064	389,985	43	851,321
66	Trunks and valises	138	86	1,151,301	91,900	85,803	177,703	52	321,724
67	All other leather and leather products	815	443	10,053,669	784,240	1,240,609	2,024,849	372	81,175,220
	Total leather and leather products	2,162	1,230	61,028,189	4,820,842	9,990,529	14,811,371	932	103,921,943
	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:								
68	Boots, shoes, and garments	26	16	1,397,470	97,205	395,260	492,465	10	419,739
69	Belting, hose, and tires	169	32	4,893,061	336,329	40,009	376,338	137	15,219,176
70	Celluloid ivory, shell and bone	70	45	1,739,786	152,275	73,357	225,632	25	143,815

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71	All other rubber goods	406	186	18,647,659	1,732,975	921,062	2,654,037	220	15,792,349
	Total rubber and rubber goods	671	279	26,677,976	2,318,784	1,429,688	3,748,472	392	31,575,079
	V. Lumber and wood products:								
72	Saw and planing mill products, etc	3,582	2,542	195,126,679	15,797,584	30,704,030	46,501,614	1,040	15,333,598
73	Furniture, all classes	1,182	922	46,950,485	3,670,573	8,453,616	12,124,189	260	3,443,847
74	Auto, carriage, and wagon bodies and parts, etc	368	254	16,985,802	1,374,373	2,765,777	4,140,150	114	2,017,411
75	All other lumber and wood products	2,133	1,582	62,206,613	4,768,023	11,425,983	16,194,006	551	6,374,239
	Total lumber and wood products	7,265	5,300	321,269,579	25,610,553	53,349,406	78,959,959	1,965	27,169,095
	VI. Paper, pulp, and products:								
76	All paper, pulp, paper products, etc	1,693	1,349	241,616,315	18,475,468	53,826,538	72,302,006	344	4,034,761
	Total paper, pulp and products	1,693	1,349	241,616,315	18,475,468	53,826,538	72,302,006	344	4,034,761
	VII. Printing and publishing:								
77	General printing and publishing, etc	7,113	5,537	123,656,159	10,199,219	21,409,396	31,608,615	1,576	12,933,595
78	Special processes and tributary industries, etc	975	856	39,503,827	3,027,143	7,613,886	10,641,029	119	775,863
	Total printing and publishing	8,088	6,393	163,159,986	13,226,362	29,023,282	42,249,644	1,695	13,709,458
	VIII. Chemicals and allied substances:								
79	Chemicals, proper, acids and other compounds, etc	908	516	42,034,248	4,173,460	5,649,909	9,823,369	392	7,919,341
80	Paints and varnishes, etc	648	438	17,371,134	1,394,587	2,293,695	3,688,282	210	3,154,247
81	Oils, vegetable and animal, etc	457	156	15,458,077	1,272,359	2,548,137	3,820,496	301	12,455,527
82	Petroleum and mineral oil refining and products	390	203	245,599,730	20,847,405	33,706,942	54,554,347	187	4,570,838
83	Soaps	157	63	3,657,175	315,420	317,081	632,501	94	14,798,185
84	Fertilizers	230	107	5,480,826	494,292	391,479	885,771	123	25,788,478
85	All other chemicals and allied substances	3,036	1,564	111,768,470	9,335,780	15,422,830	24,758,610	1,472	27,753,140
	Total chemicals and allied substances	5,826	3,047	441,369,660	37,833,303	60,330,073	98,163,376	2,779	96,439,756
	IX. Stone, clay, and glass products:								
86	Cut building stone, crushed stone, etc	1,474	1,077	33,413,396	2,836,026	2,978,497	5,814,523	397	2,599,938
87	Brick, tile, terra cotta, fire brick, etc	1,588	1,141	52,872,798	4,292,390	7,396,680	11,689,070	447	3,582,445
	Glass and glass products—								
88	Glass manufacture, plate or window glass, etc	565	417	61,878,939	5,145,599	14,071,477	19,217,076	148	2,046,337
89	Combinations of stone, clay, and glass manufacture	35	26	3,007,994	255,476	383,479	638,955	9	58,467
	Total stone, clay, and glass products	3,662	2,661	151,173,127	12,529,491	24,830,133	37,359,624	1,001	8,287,187
	X. Metal manufacture:								
	Metal products of iron and steel, or iron and steel and other metals—								
90	Smelting from the ore, crude or refined metal production, etc	110	59	30,229,167	2,490,050	4,665,479	7,155,529	51	1,817,304
91	General or stock products or forms made in foundries or rolling mills, etc	2,719	2,091	534,538,989	45,873,434	57,007,191	102,880,625	628	15,951,185
92	Agricultural machinery, steam appliances, construction machinery, etc	1,750	1,170	140,214,495	12,152,555	15,311,787	27,464,342	580	17,176,824
93	Metal working and paper making machinery, heavy ordnance, rolling stock, safes, vaults, etc	801	585	88,826,809	7,317,836	12,832,478	20,150,314	216	4,978,579

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TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	MANUFACTURING—continued.								
	X. Metal manufacture—Continued.								
	Metal products of iron and steel, etc.—Continued.								
94	General electric machinery, stationary and marine engines, refrigerating machinery, etc.	703	416	$43,914,282	$3,795,597	$4,728,911	$8,524,508	287	$8,199,354
95	Motor vehicles, airplanes, and spare parts	858	375	225,616,901	18,037,509	42,357,679	60,395,188	483	40,146,990
96	Boot and shoe machinery, typewriters and calculating machines, gas and electrical fixtures, etc.	816	506	40,061,397	3,265,542	5,560,151	8,825,693	310	5,364,228
97	Metal furniture, ornamental iron work, sewing machines, etc.	208	171	6,290,977	520,288	737,332	1,257,620	37	447,158
98	Firearms, hardware, cutlery, hand and machine tools, gauges, etc.	1,004	634	53,250,323	4,344,903	7,454,956	11,799,859	370	7,413,469
99	All other metal products	4,786	3,162	193,807,502	13,616,392	22,474,262	36,090,654	1,624	25,444,296
	Metal products, not iron or steel—								
100	Base metals, smelting and refining, etc.	711	475	38,803,872	3,430,108	2,637,920	6,068,028	236	6,630,385
101	Precious metals, smelting, refining, etc.	665	491	16,092,769	1,318,345	1,927,089	3,245,434	174	3,187,301
	Total, metal manufacture	15,131	10,135	1,411,647,483	116,162,559	177,695,235	293,857,794	4,996	136,757,073
	XI. All other manufacturing concerns:								
102	All other manufacturing, n. p. d.,[1] etc.	9,834	5,935	435,022,063	37,044,148	54,156,953	91,201,101	3,899	61,710,274
	Grand total, manufacturing	78,171	49,425	4,116,424,329	336,106,445	608,854,128	944,960,573	28,746	834,146,460
	CONSTRUCTION.								
103	Excavation and construction under or upon the ground (not buildings), etc.	1,077	659	6,065,697	434,245	643,479	1,077,724	418	5,096,261
104	Jetty, dam, dry-dock, wharf, bulkhead, etc.	151	80	1,759,852	136,886	231,931	368,817	71	1,506,891
105	Railroad construction, pure or combined	61	36	1,038,906	74,864	222,508	297,372	25	401,889
106	Shipbuilding, pure or combined	314	172	42,730,923	2,495,642	16,316,720	18,812,362	142	3,675,679
107	Buildings and structures above ground, etc.	3,165	2,428	21,450,889	1,478,199	2,620,276	4,098,475	737	3,708,506
108	Equipping and installing machinery and equipment, as elevators, carrier systems, etc	2,016	1,614	11,764,366	781,138	1,302,749	2,083,887	402	1,722,362
109	Wrecking, raising, or moving (not marine)	114	76	330,999	18,507	37,513	56,020	38	193,803
110	All other construction and contractors, n. p. d.[1]	3,062	1,945	28,410,380	2,099,314	4,285,791	6,385,105	1,117	11,904,000
	Grand total, construction	9,960	7,010	113,552,012	7,518,795	25,660,967	33,179,762	2,950	28,209,391

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	TRANSPORTATION AND OTHER PUBLIC UTILITIES.								
	I. Rail transportation:								
111	Steam railroads	586	258	336,802,546	31,101,256	1,725,611	32,826,867	328	71,017,854
112	Electric railroads	469	204	26,696,085	2,565,504	412,463	2,977,967	265	19,051,083
113	All other railroads, n. p. d.,[1] etc.	472	235	44,030,676	4,177,054	1,168,091	5,345,145	237	5,127,875
	Total rail transportation	1,527	697	407,529,307	37,843,814	3,306,165	41,149,979	830	95,196,812
	II. Water transportation:								
114	Ocean lines, transoceanic and coastal	102	61	14,486,532	1,200,016	1,641,965	2,841,981	41	6,582,197
115	Lake, sound, bay, and river lines	135	106	16,228,946	1,324,486	2,569,934	3,894,420	29	297,828
116	Marine salvage and wrecking	13	9	625,943	52,382	66,515	118,897	4	22,700
117	All other water transportation, n. p. d.,[1] etc.	1,267	710	45,740,312	4,004,071	4,080,912	8,084,983	557	9,338,079
	Total, water transportation	1,517	886	77,081,733	6,580,955	8,359,326	14,940,281	631	16,240,804
	III. Local transportation, cartage, and storage:								
118	Cartage and storage or warehouse and packing for transportation	2,766	1,868	16,310,669	1,208,921	1,245,480	2,454,401	898	3,972,411
119	Cab, livery, taxicab, jitney bus companies, and automobile garages	3,401	2,237	9,203,743	529,065	743,922	1,272,987	1,164	3,739,988
120	Special food storage and packers for transportation, etc.	783	518	11,519,527	982,830	846,388	1,829,218	265	4,046,025
121	All other local transportation, n. p. d.[1]	290	204	7,513,439	607,773	968,172	1,575,945	86	1,016,403
	Total, local transportation, cartage, and storage	7,240	4,827	44,547,378	3,328,589	3,803,962	7,132,551	2,413	12,77[illegible],827
	IV. Other public utilities and transportation, n. p. d.[1].								
122	Electric light and power companies	1,687	1,141	48,777,438	4,600,225	829,418	5,429,643	546	2,366,832
123	Gas companies	503	283	17,471,982	1,603,098	701,398	2,304,496	220	1,843,932
124	Telephone and telegraph companies	3,784	2,613	79,561,219	7,487,465	1,086,874	8,574,339	1,171	2,230,964
125	Water works	1,465	1,004	8,497,130	717,026	86,224	803,250	461	1,568,156
126	Mutual telephones	1,004	451	219,139	6,720	7,017	13,737	553	275,193
127	All other public utilities, n. p. d.,[1] etc.	1,872	1,020	145,445,601	13,678,594	4,596,236	18,274,830	852	18,007,687
	Total, other public utilities and transportation	10,315	6,512	299,972,509	28,093,128	7,307,167	35,400,295	3,803	26,292,764
	Grand total, transportation and other public utilities	20,599	12,922	829,130,927	75,846,486	22,776,620	98,623,106	7,677	150,505,207
	TRADE.								
128	Wholesalers and jobbers, including exporters, importers, etc.	15,344	9,983	287,281,487	22,462,654	42,979,014	65,441,668	5,361	149,105,490
129	Department stores, either wholesale or retail, or both	1,080	816	83,625,767	7,125,506	9,725,141	16,850,647	264	5,441,269
130	Retail stores, all other, etc.	39,642	28,680	292,727,229	21,482,132	31,272,356	52,754,488	10,962	61,869,774
131	Commission trade, including commercial travelers and special agents, etc.	2,661	1,646	40,157,997	3,013,575	6,477,390	9,490,965	1,015	10,519,644
132	All other trade, n. p. d.,[1] etc.	20,158	11,153	207,380,850	15,660,508	32,414,644	48,075,152	9,005	112,545,832
	Grand total, trade	78,885	52,278	911,173,330	69,744,375	122,868,545	192,612,920	26,607	339,482,009

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

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TABLE 9.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	SERVICE.								
	I. Domestic service:								
133	Restaurants, lunch rooms, etc.	1,341	846	$11,575,132	$846,637	$1,777,152	$2,623,789	495	$3,404,021
134	Hotels, board and lodging houses	1,841	1,389	35,965,984	2,939,570	4,119,725	7,059,295	452	4,079,294
135	Laundries, cleaning and dyeing	2,414	1,899	17,755,627	1,252,613	2,154,853	3,407,466	515	1,692,952
136	All other domestic service, n. p. d.,[1] etc.	196	152	2,024,492	162,230	183,830	346,060	44	815,965
	Total, domestic service	5,792	4,286	67,321,235	5,201,050	8,235,560	13,436,610	1,506	9,992,232
	II. Amusements:								
137	Theaters, or theatrical organizations, etc.	579	405	14,968,532	1,220,392	2,370,871	3,591,263	174	1,504,318
138	Moving pictures	1,341	1,041	15,324,565	1,114,723	2,572,349	3,687,072	300	1,520,443
139	All other amusements	2,150	1,436	19,435,547	1,365,012	3,845,066	5,210,078	714	3,920,094
	Total, amusements	4,070	2,882	49,728,644	3,700,127	8,788,286	12,488,413	1,188	6,944,855
	III. Professional and other services:								
140	Business services, advertising, appraisers, auditors, actuaries, etc.	1,449	932	9,627,656	672,969	1,784,286	2,457,255	517	2,573,729
141	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.	806	509	2,279,314	171,483	169,996	341,479	297	1,911,221
142	Curative services, physicians, surgeons, etc.	982	595	3,095,246	206,839	191,700	398,539	387	1,914,256
143	Legal services, lawyers, patent attorneys, etc.	817	674	2,466,591	147,337	182,545	329,882	143	568,367
144	Engineering, mechanical design, invention, scientific research, etc.	540	226	2,087,066	150,749	311,530	462,279	314	1,799,009
145	All other service, n. p. d.,[1] etc.	3,034	1,810	8,885,110	582,484	1,050,595	1,633,079	1,224	3,495,699
	Total, professional and other service	7,628	4,746	28,440,983	1,931,861	3,690,652	5,622,513	2,882	12,262,281
	Grand total, service	17,490	11,914	145,490,862	10,833,038	20,714,498	31,547,536	5,576	29,199,368
	FINANCE.								
	I. Banking and related business:								
146	Bank, general, n. p. d.,[1] or private bankers	9,081	8,313	114,409,029	7,883,380	6,560,921	14,444,301	768	5,215,078
147	National banks	7,402	6,785	280,495,446	20,582,378	19,309,766	39,892,144	617	4,649,812
148	State banks	8,630	7,610	47,349,246	2,799,592	2,285,254	5,084,846	1,020	2,392,011
149	Trust companies, or bank and trust companies	2,162	1,937	131,460,891	9,906,741	8,122,798	18,029,539	225	3,350,761

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150	Loan companies, etc.	1,954	1,556	20,163,533	1,641,250	861,992	2,503,242	398	2,698,038
151	Stock and bond brokers	490	242	1,880,738	126,005	240,307	366,312	248	3,992,949
152	Real estate, loan, and insurance agents, realty holding and development companies	11,824	7,614	41,691,151	2,859,896	1,997,010	4,856,905	4,210	22,670,091
153	Holding and leasing realty, not realty business, etc.	32,136	18,401	165,378,746	12,888,854	9,742,205	22,631,059	13,735	98,092,450
	Total, banking and related business	73,679	52,458	802,828,780	58,688,095	49,120,253	107,808,348	21,221	143,061,190
	II. Insurance companies, not agents:								
154	Life insurance, stock, and mutual companies	317	165	41,973,783	2,062,617	149,119	2,211,736	152	9,812,452
155	Accident, stock companies only	37	21	2,729,928	223,416	92,218	315,634	16	1,357,087
156	Fire, stock companies only	229	131	5,409,630	423,179	97,493	520,672	98	6,025,206
157	Marine, stock companies only	24	12	1,386,707	143,753	78,184	221,937	12	3,079,919
158	Accident, fire, and marine, mutual	611	289	4,631,641	335,070	10,768	345,838	322	85,212,604
159	Fidelity and bonding	16	8	319,889	23,161	72,788	95,949	8	69,564
160	All other insurance companies, n. p. d.,[1] and combinations	562	320	34,230,534	2,267,035	714,104	2,981,139	242	16,011,553
	Total, insurance companies	1,796	946	90,682,112	5,478,231	1,214,674	6,692,905	850	121,568,385
161	All other finance, n. p. d.,[1] and combinations of I and II, etc.	3,427	2,080	39,793,227	3,259,451	1,240,902	4,500,353	1,347	29,306,621
	Grand total, finance	78,902	55,484	933,304,119	67,425,777	51,575,829	119,001,606	23,418	293,936,196
	ALL OTHER.								
162	All other active concerns whose business can not be identified with any main division; also combinations of main divisions when the main business is not given	3,108	1,436	66,902,914	5,962,591	5,303,562	11,266,153	1,672	34,527,084
163	Concerns in liquidation	6,293	1,926	13,005,230	835,752	1,433,220	2,268,972	4,367	72,571,091
164	Inactive concerns	25,467	31	117,026	6,207	1,572	7,779	25,436	4,202,182
	Grand total, all other concerns	34,868	3,393	80,025,170	6,804,550	6,738,354	13,542,904	31,475	111,300,357
	Grand total	345,595	203,233	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	2,029,423,744

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS.

[Income returned for the calendar year ended Dec. 31, 1920.]

AGRICULTURE AND RELATED INDUSTRIES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,031	$1,648,310	.....	.....	.....	.....	.....
$2,000 to $5,000	800	2,538,681	$93,638	$7,197	$100,835	$126	3.97
$5,000 to $10,000	415	2,913,501	217,848	79,152	297,000	716	10.19
$10,000 to $50,000	457	10,014,620	842,483	715,190	1,557,673	3,408	15.55
$50,000 to $100,000	80	5,656,876	484,179	630,216	1,114,395	13,930	19.70
$100,000 to $250,000	54	8,675,923	713,161	1,323,922	2,037,083	37,724	23.48
$250,000 to $500,000	16	5,766,774	491,404	786,660	1,278,064	79,879	22.16
$500,000 to $1,000,000	13	8,812,773	738,587	1,381,993	2,120,580	163,122	24.06
$1,000,000 to $5,000,000	7	15,734,646	1,170,616	3,894,033	5,064,649	723,521	32.19
$5,000,000 and over	1	9,718,172	677,345	2,922,640	3,599,985	3,599,985	37.04
Total	3,874	71,480,276	5,429,261	11,741,003	17,170,264	[1] 9,316	[1] 24.59
Reporting no net income	5,312	[2] 66,139,680	.....	.....	.....	.....	.....
Grand total	9,186	5,340,596	5,429,261	11,741,003	17,170,264	.....	.....

MINING AND QUARRYING.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,108	$1,622,591	.....	.....	.....	.....	.....
$2,000 to $5,000	992	3,211,435	$129,092	$20,062	$149,154	$150	4.64
$5,000 to $10,000	676	4,873,746	327,350	186,485	513,835	760	10.54
$10,000 to $50,000	1,569	37,818,718	2,963,909	5,690,904	8,654,813	5,516	22.88
$50,000 to $100,000	549	38,842,901	2,950,510	8,216,816	11,167,326	20,341	28.75
$100,000 to $250,000	558	88,098,401	6,586,259	20,157,021	26,743,280	47,927	30.36
$250,000 to $500,000	252	87,404,119	6,508,765	20,255,665	26,764,430	106,208	30.62
$500,000 to $1,000,000	122	85,690,827	6,886,489	19,921,118	26,807,607	219,734	31.28
$1,000,000 to $5,000,000	90	169,981,604	14,281,553	24,057,304	38,338,857	425,987	22.55
$5,000,000 and over	17	184,529,446	16,165,638	19,291,032	35,456,670	2,085,686	19.21
Total	6,933	702,073,788	56,799,565	117,796,407	174,595,972	[1] 36,186	[1] 24.93
Reporting no net income	10,601	[2] 176,505,076	.....	.....	.....	.....	.....
Grand total	17,534	525,568,712	56,799,565	117,796,407	174,595,972	.....	.....

MANUFACTURING—EMBRACING ALL MANUFACTURES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	13,740	$12,390,079	.....	.....	.....	.....	.....
$2,000 to $5,000	9,633	31,153,624	$1,224,725	$152,780	$1,377,505	$143	4.42
$5,000 to $10,000	6,187	44,199,734	3,044,809	1,633,954	4,678,763	756	10.59
$10,000 to $50,000	11,525	269,597,882	21,913,857	28,096,779	50,010,636	4,339	18.55
$50,000 to $100,000	3,203	226,072,104	18,559,344	33,802,252	52,361,596	16,348	23.16
$100,000 to $250,000	2,724	427,312,255	34,475,504	71,836,605	106,312,109	39,028	24.88
$250,000 to $500,000	1,185	412,792,034	33,331,889	71,336,695	104,668,584	88,328	25.36
$500,000 to $1,000,000	659	454,450,745	36,376,542	81,473,292	117,849,834	178,831	25.93
$1,000,000 to $5,000,000	484	943,197,384	79,568,258	150,330,377	229,898,635	474,997	24.37
$5,000,000 and over	85	1,295,258,488	107,611,517	170,191,394	277,802,911	3,268,270	21.44
Total	49,425	4,116,424,329	336,106,445	608,854,128	944,960,573	[1] 26,481	[1] 23.04
Reporting no net income	28,746	[2] 834,146,460	.....	.....	.....	.....	.....
Grand total	78,171	3,282,277,869	336,106,445	608,854,128	944,960,573	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

MANUFACTURING—FOOD PRODUCTS, LIQUORS, AND TOBACCO.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,930	$2,447,754	.....	.....	.....	.....	.....
$2,000 to $5,000	1,515	4,807,787	$181,060	$18,966	$200,026	$132	4.16
$5,000 to $10,000	929	6,639,824	465,873	218,293	684,166	736	10.30
$10,000 to $50,000	1,465	32,824,213	2,694,551	2,933,361	5,627,912	3,842	17.15
$50,000 to $100,000	311	21,254,568	1,766,703	2,652,121	4,418,824	14,208	20.79
$100,000 to $250,000	211	33,018,290	2,681,492	4,782,072	7,463,564	35,372	22.60
$250,000 to $500,000	86	29,383,015	2,386,469	4,169,611	6,556,080	76,233	22.31
$500,000 to $1,000,000	41	29,922,273	2,410,753	4,685,244	7,095,997	173,073	23.71
$1,000,000 to $5,000,000	51	122,379,638	9,627,683	19,788,115	29,415,798	576,780	24.04
$5,000,000 and over	12	122,169,689	10,287,886	18,787,448	29,075,334	2,422,945	23.80
Total	7,551	404,847,051	32,502,470	58,035,231	90,537,701	[1] 19,593	[1] 22.50
Reporting no net income	6,167	[2] 183,895,444	.....	.....	.....	.....	.....
Grand total	13,718	220,951,607	32,502,470	58,035,231	90,537,701	.....	.....

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 net income.
Reporting net income:							
$0 to $2,000	1,558	$1,490,833	.....	.....	.....	.....	.....
$2,000 to $5,000	1,102	3,530,655	$137,470	$14,207	$151,677	$138	4.30
$5,000 to $10,000	591	4,235,474	288,660	123,879	412,539	698	9.74
$10,000 to $50,000	1,124	26,176,995	2,174,576	2,076,353	4,250,929	3,782	16.24
$50,000 to $100,000	377	26,632,122	2,230,608	3,294,850	5,525,458	14,656	20.75
$100,000 to $250,000	392	61,187,731	5,000,684	9,792,660	14,793,344	37,738	24.18
$250,000 to $500,000	211	73,113,712	5,988,303	12,883,525	18,871,828	89,440	25.81
$500,000 to $1,000,000	103	72,109,593	5,564,843	14,344,621	19,909,464	193,296	27.61
$1,000,000 to $5,000,000	82	138,050,880	10,606,462	28,721,412	39,327,874	479,608	28.49
$5,000,000 and over	5	52,084,905	3,590,859	14,935,553	18,526,412	3,705,282	35.57
Total	5,545	458,612,900	35,582,465	86,187,060	121,769,525	[1] 30,542	[1] 26.64
Reporting no net income	4,576	[2] 166,646,390	.....	.....	.....	.....	.....
Grand total	10,121	291,966,510	35,582,465	86,187,060	121,769,525	.....	.....

MANUFACTURING—LEATHER AND LEATHER 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.
Reporting net income:							
$0 to $2,000	334	$298,762	.....	.....	.....	.....	.....
$2,000 to $5,000	241	767,701	$28,908	$3,085	$31,993	$133	4.17
$5,000 to $10,000	159	1,143,283	78,390	29,705	108,095	680	9.45
$10,000 to $50,000	295	7,259,013	591,855	648,111	1,239,966	4,203	17.08
$50,000 to $100,000	79	5,640,937	472,459	666,238	1,138,697	14,414	20.19
$100,000 to $250,000	73	11,343,262	918,281	1,651,593	2,569,874	35,204	22.66
$250,000 to $500,000	32	11,125,479	910,010	1,854,906	2,764,916	86,404	24.85
$500,000 to $1,000,000	13	8,070,385	648,406	1,526,263	2,174,669	167,282	26.94
$1,000,000 to $5,000,000	3	6,364,779	460,708	1,748,380	2,209,088	736,363	34.71
$5,000,000 and over	1	9,014,588	711,825	1,862,248	2,574,073	2,574,073	28.55
Total	1,230	61,028,189	4,820,842	9,990,529	14,811,371	[1] 16,531	[1] 24.39
Reporting no net income	932	[2] 103,921,943	.....	.....	.....	.....	.....
Grand total	2,162	42,893,754	4,820,842	9,990,529	14,811,371	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

MANUFACTURING—RUBBER AND RUBBER GOODS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	73	$63,622	.....	.....	.....	.....	.....
$2,000 to $5,000	52	164,143	$6,001	$898	$6,899	$133	4.20
$5,000 to $10,000	36	267,678	18,488	3,405	21,893	608	8.18
$10,000 to $50,000	63	1,354,016	111,658	67,446	179,104	2,843	13.23
$50,000 to $100,000	20	1,375,575	117,329	143,180	260,509	13,025	18.94
$100,000 to $250,000	20	3,401,382	298,760	362,534	661,294	33,065	19.44
$250,000 to $500,000	4	1,415,007	129,011	113,298	242,309	60,577	17.12
$500,000 to $1,000,000	6	4,106,450	346,993	607,080	954,073	159,012	23.23
$1,000,000 to $5,000,000	4	6,264,429	464,778	131,847	596,625	149,156	9.52
$5,000,000 and over	1	8,265,674	825,766	.....	825,766	825,766	9.99
Total	279	26,677,976	2,318,784	1,429,688	3,748,472	[1] 18,196	[1] 14.08
Reporting no net income	392	[2] 31,575,079	.....	.....	.....	.....	.....
Grand total	671	4,897,103	2,318,784	1,429,688	3,748,472	.....	.....

MANUFACTURING—LUMBER AND WOOD 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.
Reporting net income:							
$0 to $2,000	960	$943,659	.....	.....	.....	.....	.....
$2,000 to $5,000	890	2,911,263	$115,078	$16,918	$131,996	$148	4.53
$5,000 to $10,000	700	5,093,774	351,407	177,093	528,500	755	10.38
$10,000 to $50,000	1,590	37,890,955	3,059,305	4,278,087	7,337,392	4,615	19.36
$50,000 to $100,000	473	33,272,604	2,677,011	5,547,618	8,224,629	17,388	24.72
$100,000 to $250,000	423	65,059,220	5,150,311	12,300,986	17,451,297	41,256	26.82
$250,000 to $500,000	144	49,627,058	3,961,368	9,284,351	13,245,719	91,984	26.69
$500,000 to $1,000,000	78	52,444,060	4,117,418	10,060,453	14,177,871	181,768	27.03
$1,000,000 to $5,000,000	41	68,331,672	5,638,261	11,399,413	17,037,674	415,553	24.93
$5,000,000 and over	1	5,695,314	540,394	284,487	824,881	824,881	14.48
Total	5,300	321,269,579	25,610,553	53,349,406	78,959,959	[1] 18,194	[1] 24.65
Reporting no net income	1,965	[2] 27,169,095	.....	.....	.....	.....	.....
Grand total	7,265	294,100,484	25,610,553	53,349,406	78,959,959	.....	.....

MANUFACTURING—PAPER, PULP, AND 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.
Reporting income:							
$0 to $2,000	170	$157,643	.....	.....	.....	.....	.....
$2,000 to $5,000	194	633,309	$24,824	$2,333	$27,157	$140	4.29
$5,000 to $10,000	137	995,006	66,971	54,368	121,339	886	12.19
$10,000 to $50,000	365	8,994,620	733,963	1,302,458	2,036,421	5,579	22.64
$50,000 to $100,000	137	9,847,107	819,112	1,999,462	2,818,574	20,574	28.62
$100,000 to $250,000	149	22,821,203	1,758,423	4,718,800	6,477,223	43,471	28.38
$250,000 to $500,000	90	31,866,777	2,363,673	7,706,474	10,070,147	111,891	31.60
$500,000 to $1,000 000	59	42,275,068	3,106,901	10,849,209	13,956,110	236,544	33.01
$1,000,000 to $5,000,000	43	82,360,680	6,278,620	19,005,945	25,284,565	588,013	30.70
$5,000,000 and over	5	41,664,902	3,322,981	8,187,489	11,510,470	2,302,094	27.63
Total	1,349	241,616,315	18,475,468	53,826,538	72,302,006	[1] 61,325	[1] 29.94
Reporting no net income	344	[2] 4,034,761	.....	.....	.....	.....	.....
Grand total	1,693	237,581,554	18,475,468	53,826,538	72,302,006	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

MANUFACTURING—PRINTING AND PUBLISHING.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,119	$1,934,259	.....	.....	.....	.....	.....
$2,000 to $5,000	1,591	5,173,234	$202,905	$32,641	$235,546	$148	4.55
$5,000 to $10,000	871	6,143,699	409,053	306,863	715,916	822	11.65
$10,000 to $50,000	1,261	28,066,049	2,187,464	3,910,528	6,097,992	4,836	21.73
$50,000 to $100,000	272	18,681,274	1,422,668	3,679,047	5,101,715	18,756	27.31
$100,000 to $250,000	180	28,300,834	2,199,128	5,817,779	8,016,907	44,538	28.33
$250,000 to $500,000	54	18,928,771	1,487,496	3,308,427	4,795,923	88,813	25.34
$500,000 to $1,000,000	30	20,434,337	1,566,157	4,500,975	6,067,132	202,238	29.69
$1,000,000 to $5,000,000	14	25,637,349	3,024,415	4,890,077	7,914,492	565,321	30.87
$5,000,000 and over	1	9,860,180	727,076	2,576,945	3,304,021	3,304,021	33.51
Total	6,393	163,159,986	13,226,362	29,023,282	42,249,644	[1] 9,885	[1] 26.21
Reporting no net income	1,695	[2] 13,709,458	.....	.....	.....	.....	.....
Grand total	8,088	149,450,528	13,226,362	29,023,282	42,249,644	.....	.....

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	1,007	$770,913	.....	.....	.....	.....	.....
$2,000 to $5,000	486	1,571,092	$65,268	$8,480	$73,748	$152	4.69
$5,000 to $10,000	354	2,523,782	175,384	92,442	267,826	757	10.61
$10,000 to $50,000	662	15,273,518	1,260,559	1,369,354	2,629,913	3,973	17.22
$50,000 to $100,000	192	13,548,643	1,175,764	2,113,992	3,289,756	17,134	24.28
$100,000 to $250,000	175	27,778,200	2,254,587	4,466,848	6,721,435	38,408	24.20
$250,000 to $500,000	77	27,799,052	2,225,084	4,977,537	7,202,621	93,541	25.91
$500,000 to $1,000,000	50	33,816,239	2,831,291	5,156,449	7,987,740	159,755	23.62
$1,000,000 to $5,000,000	35	73,927,239	7,137,220	7,851,764	14,988,984	428,257	20.28
$5,000,000 and over	9	244,360,982	20,708,146	34,293,207	55,001,353	6,111,261	22.51
Total	3,047	441,369,660	37,833,303	60,330,073	98,163,376	[1] 48,119	[1] 22.28
Reporting no net income	2,779	[2] 96,439,756	.....	.....	.....	.....	.....
Grand total	5,826	344,929,904	37,833,303	60,330,073	98,163,376	.....	.....

MANUFACTURING—STONE, CLAY, AND GLASS 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.
Reporting net income:							
$0 to $2,000	634	$613,901	.....	.....	.....	.....	.....
$2,000 to $5,000	547	1,810,936	$74,962	$8,259	$83,221	$152	4.60
$5,000 to $10,000	371	2,641,979	181,538	99,243	280,781	757	10.63
$10,000 to $50,000	659	15,201,106	1,228,143	1,716,426	2,944,569	4,468	19.37
$50,000 to $100,000	216	15,617,470	1,277,705	2,336,181	3,613,886	16,731	23.14
$100,000 to $250,000	148	22,323,984	1,775,267	3,987,417	5,762,684	38,937	25.81
$250,000 to $500,000	42	14,562,717	1,154,934	2,800,618	3,955,552	94,180	27.16
$500,000 to $1,000,000	23	16,071,552	1,330,716	2,581,154	3,911,870	170,081	24.34
$1,000,000 to $5,000,000	19	36,187,031	3,560,335	4,814,178	8,374,513	440,764	23.14
$5,000,000 and over	2	26,142,451	1,945,891	6,486,657	8,432,548	4,216,274	32.26
Total	2,661	151,173,127	12,529,491	24,830,133	37,359,624	[1] 18,431	[1] 24.81
Reporting no net income	1,001	[2] 8,287,187	.....	.....	.....	.....	.....
Grand total	3,662	142,885,940	12,529,491	24,830,133	37,359,624	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL 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.
Reporting net income:							
$0 to $2,000	2,179	$2,122,066	.....	.....	.....	.....	.....
$2,000 to $5,000	1,814	5,871,430	$232,794	$31,864	$264,658	$146	4.51
$5,000 to $10,000	1,262	8,976,546	625,420	321,572	946,992	750	10.55
$10,000 to $50,000	2,711	65,138,313	5,322,623	6,484,714	11,807,337	4,355	18.13
$50,000 to $100,000	792	56,547,502	4,653,984	7,871,910	12,525,894	15,816	22.15
$100,000 to $250,000	673	106,733,094	8,714,701	16,760,326	25,475,027	37,853	23.87
$250,000 to $500,000	336	116,536,767	9,499,846	18,588,126	28,087,972	83,595	24.10
$500,000 to $1,000,000	188	127,200,358	10,352,416	20,726,208	31,078,624	165,312	24.43
$1,000,000 to $5,000,000	145	296,209,176	24,878,550	41,367,149	66,245,699	456,867	22.36
$5,000,000 and over	35	626,312,231	51,882,225	65,543,366	117,425,591	3,355,017	18.75
Total	10,135	1,411,647,483	116,162,559	177,695,235	293,857,794	[1] 36,935	[1] 20.85
Reporting no net income	4,996	[2] 136,757,073	.....	.....	.....	.....	.....
Grand total	15,131	1,274,890,410	116,162,559	177,695,235	293,857,794	.....	.....

ALL OTHER MANUFACTURING INDUSTRIES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	1,776	$1,546,667	.....	.....	.....	.....	.....
$2,000 to $5,000	1,201	3,912,074	$155,455	$15,129	$170,584	$142	4.36
$5,000 to $10,000	777	5,538,689	383,625	207,091	590,716	760	10.67
$10,000 to $50,000	1,330	31,419,084	2,549,160	3,309,941	5,859,101	4,405	18.65
$50,000 to $100,000	334	23,654,302	1,946,001	3,497,653	5,443,654	16,298	23.01
$100,000 to $250,000	280	45,345,055	3,723,870	7,195,590	10,919,460	38,998	24.08
$250,000 to $500,000	109	38,433,679	3,225,695	5,649,822	8,875,517	81,427	23.09
$500,000 to $1,000,000	68	48,000,430	4,100,648	6,435,636	10,536,284	154,945	21.95
$1,000,000 to $5,000,000	47	87,484,511	7,891,226	10,612,097	18,503,323	393,688	21.15
$5,000,000 and over	13	149,687,572	13,068,468	17,233,994	30,302,462	2,330,959	20.24
Total	5,935	435,022,063	37,044,148	54,156,953	91,201,101	[1] 21,929	[1] 21.03
Reporting no net income	3,899	[2] 61,710,274	.....	.....	.....	.....	.....
Grand total	9,834	373,311,789	37,044,148	54,156,953	91,201,101	.....	.....

CONSTRUCTION.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	2,555	$2,371,045	.....	.....	.....	.....	.....
$2,000 to $5,000	2,070	6,649,423	$255,270	$58,427	$313,697	$152	4.72
$5,000 to $10,000	1,107	7,564,053	492,545	407,060	899,605	813	11.89
$10,000 to $50,000	1,031	21,053,935	1,621,537	2,752,940	4,374,477	4,243	20.78
$50,000 to $100,000	115	7,796,607	629,844	1,259,757	1,889,601	16,431	24.24
$100,000 to $250,000	78	11,578,310	914,208	2,107,226	3,021,434	38,736	26.09
$250,000 to $500,000	29	10,349,714	801,960	2,016,289	2,818,249	97,181	27.22
$500,000 to $1,000,000	12	8,975,736	550,172	3,032,254	3,582,426	298,536	39.91
$1,000,000 to $5,000,000	11	24,264,817	1,631,588	7,594,763	9,226,351	838,759	38.02
$5,000,000 and over	2	12,948,372	621,671	6,432,251	7,053,922	3,526,961	54.48
Total	7,010	113,552,012	7,518,795	25,660,967	33,179,762	[1] 7,448	[1] 29.84
Reporting no net income	2,950	[2] 28,209,391	.....	.....	.....	.....	.....
Grand total	9,960	85,342,621	7,518,795	25,660,967	33,179,762	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	7,229	$5,298,409	.....	.....	.....	.....	.....
$2,000 to $5,000	2,462	7,767,859	$315,643	$42,424	$358,067	$145	4.61
$5,000 to $10,000	1,079	7,505,566	514,243	229,498	743,741	689	9.91
$10,000 to $50,000	1,321	28,970,192	2,477,080	1,764,852	4,241,932	3,211	14.64
$50,000 to $100,000	234	16,314,273	1,427,709	1,111,340	2,539,049	10,851	15.56
$100,000 to $250,000	269	42,457,258	3,955,536	2,329,187	6,284,723	23,363	14.80
$250,000 to $500,000	126	44,084,094	4,059,245	2,761,129	6,820,374	54,130	15.47
$500,000 to $1,000,000	86	59,499,227	5,552,487	3,037,822	8,590,309	99,887	14.44
$1,000,000 to $5,000,000	86	179,841,815	16,736,792	6,957,680	23,694,472	275,517	13.17
5,000,000 and over	30	437,392,234	40,807,751	4,542,688	45,350,439	1,511,681	10.37
Total	12,922	829,130,927	75,846,486	22,776,620	98,623,106	[1] 17,324	[1] 11.97
Reporting no net income	7,677	[2] 150,505,207	.....	.....	.....	.....	.....
Grand total	20,599	678,625,720	75,846,486	22,776,620	98,623,106	.....	.....

TRADE.

Reporting net income:							
$0 to $2,000	18,631	$18,202,379	.....	.....	.....	.....	.....
$2,000 to $5,000	13,735	44,448,769	$1,799,934	$509,597	$2,309,531	$168	5.20
$5,000 to $10,000	7,735	54,457,309	3,778,840	2,183,667	5,962,507	771	10.95
$10,000 to $50,000	9,234	198,886,171	15,926,059	21,910,284	37,836,343	4,098	19.02
$50,000 to $100,000	1,566	108,822,595	8,814,972	17,174,724	25,989,696	16,596	23.88
$100,000 to$ 250,000	954	142,505,450	11,430,165	25,077,896	36,508,061	38,268	25.62
$250,000 to $500,000	250	85,780,723	6,814,909	15,069,614	21,884,523	87,538	25.51
$500,000 to $1,000,000	108	74,968,951	6,068,761	12,653,752	18,722,513	173,357	24.97
$1,000,000 to $5,000,000	58	104,091,098	8,740,053	13,884,570	22,624,623	390,080	21.74
$5,000,000 and over	7	79,009,885	6,370,682	14,404,441	20,775,123	2,967,875	26.29
Total	52,278	911,173,330	69,744,375	122,868,545	192,612,920	[1] 5,725	[1] 21.57
Reporting no net income	26,607	[2] 339,482,009	.....	.....	.....	.....	.....
Grand total	78,885	571,691,321	69,744,375	122,868,545	192,612,920	.....	.....

PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Reporting net income:							
$0 to $2,000	5,460	$4,348,324	.....	.....	.....	.....	.....
$2,000 to $5,000	2,902	9,273,890	$364,990	$64,648	$429,638	$148	4.63
$5,000 to $10,000	1,360	9,585,582	642,239	481,046	1,123,285	826	11.72
$10,000 to $50,000	1,735	35,916,481	2,858,939	4,647,795	7,506,734	4,327	20.90
$50,000 to $100,000	250	17,079,579	1,365,504	2,807,758	4,173,262	16,693	24.43
$100,000 to $250,000	133	19,832,153	1,576,386	3,577,821	5,154,207	38,753	25.99
$250,000 to $500,000	39	12,550,890	1,033,103	2,367,432	3,400,535	87,193	27.09
$500,000 to $1,000,000	24	15,804,338	1,254,932	3,136,540	4,391,472	182,978	27.79
$1,000,000 to $5,000,000	11	21,099,625	1,736,945	3,631,458	5,368,403	488,037	25.44
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Total	11,914	145,490,862	10,833,038	20,714,498	31,547,536	[1] 4,888	[1] 22.35
Reporting no net income	5,576	[2] 29,199,368	.....	.....	.....	.....	.....
Grand total	17,490	116,291,494	10,833,038	20,714,498	31,547,536	.....	.....

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

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TABLE 10.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

FINANCE, BANKING, INSURANCE, ETC.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
$0 to $2,000	22,222	$18,554,952					
$2,000 to $5,000	13,670	44,408,451	$1,649,629	$115,562	$1,765,191	$129	3.97
$5,000 to $10,000	8,741	61,468,600	3,961,239	1,093,169	5,054,408	578	8.22
$10,000 to $50,000	8,757	176,563,130	13,590,630	7,694,812	21,285,442	2,431	12.06
$50,000 to $100,000	1,022	70,675,957	5,620,665	3,824,324	9,444,989	9,242	13.36
$100,000 to $250,000	669	102,116,817	8,068,269	5,932,073	14,000,342	20,927	13.71
$250,000 to $500,000	199	68,353,358	5,319,467	4,101,709	9,421,176	47,343	13.78
$500,000 to $1,000,000	104	70,040,931	5,456,369	4,144,273	9,600,642	92,314	13.71
$1,000,000 to $5,000,000	85	162,759,792	11,801,836	11,594,234	23,396,070	275,248	14.37
$5,000,000 and over	15	158,362,131	11,957,673	13,075,673	25,033,346	1,668,890	15.81
Total	55,484	933,304,119	67,425,777	51,575,829	119,001,606	[1] 3,578	[1] 13.01
Reporting no net income	23,418	[2] 293,936,196					
Grand total	78,902	639,367,923	67,425,777	51,575,829	119,001,606		

COMBINATIONS, PREDOMINANT INDUSTRY NOT ASCERTAINABLE.

Reporting net income:							
$0 to $2,000	620	$452,433					
$2,000 to $5,000	294	917,763	$33,822	$3,097	$36,919	$126	4.02
$5,000 to $10,000	164	1,139,978	78,923	34,748	113,671	693	9.97
$10,000 to $50,000	221	4,844,196	401,053	330,690	731,743	3,311	15.11
$50,000 to $100,000	52	3,718,338	403,152	447,476	850,628	16,358	22.88
$100,000 to $250,000	44	7,210,463	618,884	756,789	1,375,673	31,265	19.08
$250,000 to $500,000	22	8,093,328	685,064	995,561	1,680,625	76,392	20.77
$500,000 to $1,000,000	12	8,678,321	742,933	1,213,457	1,956,390	163,033	22.54
$1,000,000 to $5,000,000	4	5,734,474	483,873	857,013	1,340,886	335,222	23.38
$5,000,000 and over	3	26,113,620	2,514,887	664,731	3,179,618	1,059,873	12.18
Total	1,436	66,902,914	5,962,591	5,303,562	11,266,153	[1] 13,807	[1] 16.95
Reporting no net income	1,672	[2] 34,527,084					
Grand total	3,108	32,375,830	5,962,591	5,303,562	11,266,153		

CONCERNS IN LIQUIDATION.

Reporting net income:							
$0 to $2,000	1,299	$936,251					
$2,000 to $5,000	296	926,228	$32,394	$1,889	$34,283	$116	3.70
$5,000 to $10,000	147	1,046,824	70,571	31,053	101,624	691	9.71
$10,000 to $50,000	141	2,830,692	212,325	237,373	449,698	3,189	15.89
$50,000 to $100,000	21	1,570,815	127,467	219,266	346,733	16,511	22.07
$100,000 to $250,000	14	2,202,168	148,221	466,688	614,909	43,922	27.92
$250,000 to $500,000	6	2,042,092	117,878	444,458	562,336	93,723	27.54
$500,000 to $1,000,000	2	1,450,160	126,896	32,493	159,389	79,695	10.99
$1,000,000 to $5,000,000							
$5,000,000 and over							
Total	1,926	13,005,230	835,752	1,433,220	2,268,972	[1] 3,619	[1] 18.80
Reporting no net income	4,367	[2] 72,571,091					
Grand total	6,293	[2] 59,565,861	835,752	1,433,220	2,268,972		

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

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TABLE 10.—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:							
$0 to $2,000	10	$10,855	.....	.....	.....	.....	.....
$2,000 to $5,000	14	42,433	$2,012	$309	$2,321	$166	5.47
$5,000 to $10,000	4	21,247	1,271	527	1,798	450	8.46
$10,000 to $50,000	3	42,491	2,924	736	3,660	1,220	8.61
$50,000 to $100,000	.....	.....	.....	.....	.....	.....	.....
$100,000 to $250,000	.....	.....	.....	.....	.....	.....	.....
$250,000 to $500,000	.....	.....	.....	.....	.....	.....	.....
$500,000 to $1,000,000	.....	.....	.....	.....	.....	.....	.....
$1,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Total	31	117,026	6,207	1,572	7,779	[1] 370	[1] 7.33
Reporting no net income	25,436	[2] 4,202,182	.....	.....	.....	.....	.....
	25,467	[2] 4,085,156	6,207	1,572	7,779	.....	.....

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

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES.

[Income returned for the calendar year ended Dec. 31, 1920.]

ALABAMA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	5,099	$7,971,996	$10,666,910	$162,714			
$1,000 to $2,000	12,982	19,385,057	13,076,161	313,467	$250,834		$250,834
$2,000 to $3,000 [1]	9,595	21,800,601	24,386,740	102,254			
$2,000 to $3,000	12,388	30,855,592	22,798,460	799,088	319,669		319,669
$3,000 to $4,000 [1]	164	531,261	513,233	65,315			
$3,000 to $4,000	6,285	21,435,154	13,735,756	642,953	300,195		300,195
$4,000 to $5,000 [1]	49	231,609	101,339	176,984			
$4,000 to $5,000	2,337	10,387,651	5,255,892	665,320	196,406		196,406
$5,000 to $6,000	1,102	6,041,824	2,394,586	583,194	133,174	$5,266	138,440
$6,000 to $7,000	708	4,581,638	1,533,123	481,612	112,258	13,765	126,023
$7,000 to $8,000	455	3,388,611	972,983	337,025	101,910	17,670	119,580
$8,000 to $9,000	329	2,782,575	703,325	337,602	93,974	20,993	114,967
$9,000 to $10,000	247	2,341,477	531,150	308,325	84,144	23,414	107,558
$10,000 to $11,000	200	2,087,959	429,800	311,172	81,535	25,515	107,050
$11,000 to $12,000	167	1,922,680	349,100	399,568	73,707	28,264	101,971
$12,000 to $13,000	125	1,563,950	259,840	271,842	66,380	26,859	93,239
$13,000 to $14,000	84	1,136,811	179,400	229,122	47,358	22,170	69,528
$14,000 to $15,000	92	1,323,872	183,920	176,067	63,959	29,410	93,369
$15,000 to $20,000	228	3,897,950	482,400	850,092	176,792	111,966	288,758
$20,000 to $25,000	106	2,355,983	222,772	527,734	114,035	96,968	211,003
$25,000 to $30,000	71	1,926,843	151,000	497,173	100,640	103,136	203,776
$30,000 to $40,000	75	2,615,211	152,200	646,280	135,195	190,544	325,739
$40,000 to $50,000	38	1,704,569	75,800	632,732	80,689	166,780	247,469
$50,000 to $60,000	18	986,336	35,600	185,766	58,006	120,442	178,448
$60,000 to $70,000	15	961,637	27,200	227,011	54,079	140,141	194,220
$70,000 to $80,000	5	371,220	8,800	151,858	18,021	63,520	81,541
$80,000 to $90,000	6	497,318	14,600	68,252	32,175	95,770	127,945
$90,000 to $100,000	7	652,024	11,600	185,229	39,091	142,267	181,358
$100,000 to $150,000	6	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		865,524	15,800	172,079	53,000	250,719	303,719
Grand total	52,984	156,604,933	99,269,490	10,507,830	2,787,226	1,695,579	4,482,805

ALASKA.

$1,000 to $2,000 [1]	925	$1,110,250	$1,488,600				
$1,000 to $2,000	4,453	6,237,254	4,453,400		$71,355		$71,355
$2,000 to $3,000 [1]	1,042	2,396,625	2,384,600	$14,675			
$2,000 to $3,000	2,359	5,898,049	3,160,200	12,460	109,015		109,015
$3,000 to $4,000 [1]	47	150,450	114,900	39,729			
$3,000 to $4,000	986	2,949,340	2,070,500		35,153		35,153
$4,000 to $5,000 [1]							
$4,000 to $5,000	22	101,353	46,200	14,000	1,669		1,669
$5,000 to $6,000	18	100,708	43,800	1,312	2,226	$106	2,332
$6,000 to $7,000	15	97,091	26,800	3,548	3,005	295	3,300
$7,000 to $8,000	10	73,177	19,000	10,260	2,453	364	2,817
$8,000 to $9,000	5	41,391	10,400	3,716	1,466	310	1,776
$9,000 to $10,000	4	36,847	9,400	5,475	1,246	345	1,591
$10,000 to $11,000	2	20,214	3,400		1,025	229	1,254
$11,000 to $12,000	2	23,352	4,400	5,752	740	354	1,094
$12,000 to $13,000	2	25,374	4,600		1,260	449	1,709
$13,000 to $14,000	3	40,902	5,800		2,413	816	3,229
$14,000 to $15,000							

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ALASKA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$15,000 to $20,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$20,000 to $25,000							
$25,000 to $30,000							
$30,000 to $40,000							
$40,000 to $50,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000							
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000							
$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]		$98,398	$7,200	$200	$6,720	$5,591	$12,311
Grand total	9,899	19,400,775	13,853,200	111,127	239,746	8,859	248,605

ARIZONA.

$1,000 to $2,000 [1]	2,489	$4,125,041	$5,421,748	$10,977			
$1,000 to $2,000	5,629	9,012,124	5,766,600	12,981	$130,237		$130,237
$2,000 to $3,000 [1]	4,581	10,374,481	11,535,960	111,606			
$2,000 to $3,000	6,754	16,513,822	11,284,200	50,622	208,485		208,485
$3,000 to $4,000 [1]	85	281,880	231,332	83,640			
$3,000 to $4,000	2,821	9,565,756	5,790,136	88,234	147,928		147,928
$4,000 to $5,000 [1]	16	70,281	41,364	49,453			
$4,000 to $5,000	1,004	4,515,706	1,990,800	198,763	96,224		96,224
$5,000 to $6,000	537	2,922,472	1,009,483	290,497	69,558	$2,262	71,820
$6,000 to $7,000	292	1,883,044	521,584	286,678	49,880	5,489	55,369
$7,000 to $8,000	164	1,230,351	261,100	178,003	40,829	6,552	47,381
$8,000 to $9,000	76	643,713	131,900	86,687	23,073	4,840	27,913
$9,000 to $10,000	79	750,404	134,600	135,882	28,407	7,578	35,985
$10,000 to $11,000	52	541,039	83,900	102,575	22,153	6,511	28,667
$11,000 to $12,000	43	493,025	71,280	88,724	20,586	7,204	27,790
$12,000 to 13,000	20	250,695	33,400	64,982	9,680	4,186	13,866
$13,000 to $14,000	12	161,374	17,800	41,751	6,373	2,990	9,363
$14,000 to $15,000	22	319,319	28,600	40,825	16,211	7,062	23,273
$15,000 to $20,000	54	908,267	75,900	253,403	40,376	25,193	65,569
$20,000 to $25,000	22	481,278	35,000	169,031	23,001	19,487	42,488
$25,000 to $30,000	20	564,094	25,800	204,957	25,390	31,662	57,052
$30,000 to $40,000	22	748,994	27,762	228,628	39,253	53,223	92,476
$40,000 to $50,000	12	527,638	16,400	290,912	22,404	50,381	72,785
$50,000 to $60,000	3	170,375	4,300	120,230	4,698	21,714	26,412
$60,000 to $70,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000							
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

ARIZONA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$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]		$225,313	$2,000	$175,773	$5,157	$39,665	$44,822
Grand total	$24,812	67,280,486	44,545,949	3,365,844	1,029,906	295,999	1,325,905

ARKANSAS.

$1,000 to $2,000 [1]	1,768	$2,650,146	$3,544,800	$34,921			
$1,000 to $2,000	7,254	10,785,587	7,294,391	59,330	$145,949		$145,949
$2,000 to $3,000 [1]	9,818	22,603,401	25,071,108	332,995			
$2,000 to $3,000	8,474	21,234,230	15,630,199	257,627	221,303		221,303
$3,000 to $4,000 [1]	339	1,100,751	1,015,500	158,740			
$3,000 to $4,000	4,929	16,847,177	10,830,469	202,784	233,394		233,394
$4,000 to $5,000 [1]	67	292,902	180,954	150,421			
$4,000 to $5,000	2,300	10,289,381	4,923,767	391,834	200,840		200,840
$5,000 to $6,000	931	5,072,127	1,994,845	379,351	112,088	$4,034	116,122
$6,000 to $7,000	556	3,602,855	1,190,724	381,026	90,208	10,631	100,839
$7,000 to $8,000	388	2,891,920	822,400	323,247	86,341	15,115	101,456
$8,000 to $9,000	256	2,166,579	541,000	288,149	70,719	16,361	87,080
$9,000 to $10,000	188	1,779,812	391,800	221,871	68,358	17,632	85,990
$10,000 to $11,000	141	1,476,977	299,800	265,184	54,564	18,156	72,720
$11,000 to $12,000	92	1,058,096	188,400	185,127	43,028	15,592	58,620
$12,000 to $13,000	67	837,603	138,200	103,676	37,527	14,432	51,959
$13,000 to $14,000	69	928,324	139,763	159,375	40,419	18,066	58,485
$14,000 to $15,000	48	693,101	104,600	94,709	32,248	15,180	47,428
$15,000 to $20,000	209	3,593,311	421,400	818,352	158,774	103,918	262,692
$20,000 to $25,000	73	1,608,438	143,200	412,039	83,197	65,198	148,395
$25,000 to $30,000	42	1,153,138	80,200	278,129	59,584	62,618	122,202
$30,000 to $40,000	56	1,924,888	109,200	479,681	97,931	138,214	236,145
$40,000 to $50,000	22	1,004,283	47,800	182,104	58,364	100,167	158,531
$50,000 to $60,000	9	497,312	19,200	70,554	31,148	61,484	92,632
$60,000 to $70,000	6	385,669	14,000	107,331	20,648	56,409	77,057
$70,000 to $80,000	2	144,479	4,800	40,218	7,697	23,958	31,655
$80,000 to $90,000	3	249,936	59000	212,753	6,131	48,464	54,595
$90,000 to $100,000	3	286,475	5,400	171,791	8,599	64,140	72,739
$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	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]		901,812	3,000	943,948		429,622	429,622
Grand total	38,113	118,060,710	75,155,920	7,708,327	1,969,059	1,299,391	3,268,450

CALIFORNIA.

$1,000 to $2,000 [1]	34,534	$54,555,655	$69,050,575	$3,828,953			
$1,000 to $2,000	105,441	158,446,989	103,227,878	932,271	$2,070,366		$2,070,366
$2,000 to $3,000 [1]	26,421	59,930,216	62,663,407	6,125,556			
$2,000 to $3,000	101,304	250,056,927	177,546,326	1,611,595	2,890,240		2,890,240
$3,000 to $4,000 [1]	2,410	8,284,726	4,709,363	4,907,889			
$3,000 to $4,000	51,908	179,418,831	104,527,316	3,136,387	2,888,497		2,888,497
$4,000 to $5,000 [1]	1,854	8,204,535	3,309,532	6,962,719			

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

CALIFORNIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$4,000 to $5,000	27,437	$122,733,494	$55,686,223	$3,277,652	$2,547,140		2,547,140
$5,000 to $6,000	14,380	78,275,943	29,147,184	7,000,524	1,813,257	$38,879	1,852,136
$6,000 to $7,000	8,252	52,962,310	16,554,782	5,445,581	1,381,926	115,686	1,497,612
$7,000 to $8,000	4,699	35,179,951	9,327,477	4,460,934	1,097,747	177,091	1,274,838
$8,000 to $9,000	3,241	27,484,062	6,239,165	4,383,259	965,505	198,673	1,164,178
$9,000 to $10,000	2,368	22,498,493	4,658,955	3,602,759	837,716	224,317	1,062,033
$10,000 to $11,000	1,728	18,115,991	3,361,341	3,270,317	705,404	223,008	928,412
$11,000 to $12,000	1,434	16,458,404	2,869,452	3,292,156	683,770	228,837	912,607
$12,000 to $13,000	1,170	14,613,431	2,236,720	2,933,349	623,531	253,046	876,577
$13,000 to $14,000	961	12,946,863	1,871,899	2,819,784	555,788	252,302	808,090
$14,000 to $15,000	831	12,035,479	1,645,195	2,644,226	523,147	265,007	788,154
$15,000 to $20,000	2,604	44,770,151	4,957,132	10,708,019	2,032,404	1,291,866	3,324,270
$20,000 to $25,000	1,315	29,193,909	2,560,858	7,853,940	1,387,024	1,200,459	2,587,483
$25,000 to $30,000	814	22,271,912	1,562,210	6,180,219	1,074,029	1,201,145	2,275,174
$30,000 to $40,000	773	26,628,037	1,438,219	8,501,479	1,258,935	1,917,742	3,176,677
$40,000 to $50,000	417	18,534,952	764,000	7,000,521	866,635	1,791,262	2,657,897
$50,000 to $60,000	238	12,993,483	438,200	4,340,476	640,257	1,574,246	2,214,503
$60,000 to $70,000	129	8,311,279	234,200	3,469,237	380,025	1,217,452	1,597,477
$70,000 to $80,000	97	7,230,057	171,800	3,234,532	324,024	1,241,571	1,565,595
$80,000 to $90,000	54	4,580,253	91,717	2,546,179	163,335	901,424	1,064,759
$90,000 to $100,000	38	3,599,385	60,200	1,253,480	189,259	800,647	989,906
$100,000 to $150,000	88	10,417,913	147,192	5,692,876	401,294	2,960,501	3,361,795
$150,000 to $200,000	17	2,889,213	32,700	1,770,216	96,868	1,030,250	1,127,118
$200,000 to $250,000	9	2,031,026	14,400	542,856	124,597	836,204	960,801
$250,000 to $300,000	4	1,117,198	6,600	649,617	42,350	500,359	542,709
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		2,235,526	3,200	13,373	176,817	1,263,644	1,440,461
Grand total	396,973	1,329,006,594	674,115,418	134,392,931	28,741,887	21,705,618	50,447,505

COLORADO.

$1,000 to $2,000 [1]	10,933	$17,359,585	$22,994,023	$280,379			
$1,000 to $2,000	16,303	24,586,097	16,326,676	133,706	$327,336		$327,336
$2,000 to $3,000 [1]	11,453	25,996,540	28,793,744	374,260			
$2,000 to $3,000	16,626	41,294,812	30,221,740	424,401	429,092		429,092
$3,000 to $4,000 [1]	259	823,035	765,584	139,914			
$3,000 to $4,000	8,958	30,688,273	18,015,273	651,065	481,817		481,817
$4,000 to $5,000 [1]	32	152,728	64,880	83,941			
$4,000 to $5,000	3,909	17,506,172	8,187,932	695,305	343,156		343,156
$5,000 to $6,000	1,598	8,742,010	3,311,719	689,858	196,890	$7,597	204,487
$6,000 to $7,000	1,032	6,672,224	2,165,294	718,563	166,317	19,099	185,416
$7,000 to $8,000	687	5,129,187	1,402,533	689,940	150,401	26,858	177,259
$8,000 to $9,000	458	3,889,112	940,163	738,290	125,149	29,591	154,740
$9,000 to $10,000	387	3,680,671	774,500	719,431	126,626	36,918	163,544
$10,000 to $11,000	239	2,504,527	484,200	546,832	91,664	30,952	122,616
$11,000 to $12,000	194	2,224,210	389,800	475,244	86,067	32,610	118,677
$12,000 to $13,000	164	2,051,874	315,800	361,954	87,736	35,002	122,738
$13,000 to $14,000	133	1,789,656	281,300	362,428	73,306	34,961	108,267
$14,000 to $15,000	118	1,711,834	237,600	286,750	78,592	37,703	116,295
$15,000 to $20,000	299	5,155,405	594,000	1,259,020	227,386	148,685	376,071
$20,000 to $25,000	130	2,886,657	252,800	812,275	131,658	125,518	257,176
$25,000 to $30,000	93	2,542,166	180,987	841,417	113,632	137,026	250,658
$30,000 to $40,000	81	2,829,164	147,400	1,007,319	129,531	207,923	337,454
$40,000 to $50,000	44	1,938,150	83,400	975,000	66,100	185,428	251,528
$50,000 to $60,000	18	986,357	32,800	641,001	25,924	120,916	146,840
$60,000 to $70,000	18	1,167,332	36,000	510,743	57,831	172,526	230,357
$70,000 to $80,000	7	524,491	10,000	774,570	6,654	90,664	97,318
$80,000 to $90,000	6	500,715	10,200	504,812	3,627	97,128	100,755
$90,000 to $100,000	2	193,248	2,000	168,055	2,438	43,807	46,245

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

COLORADO—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$100,000 to $150,000	7	$869,737	$13,800	$610,119	$20,041	$252,834	$272,875
$150,000 to $200,000	3	482,086	4,200	550,879	56	166,498	166,554
$200,000 to $250,000	2	473,516	2,000	469,827	.....	199,129	199,129
$250,000 to $300,000	2	554,318	2,200	542,591	6,222	247,611	253,833
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000	.....	.....	.....	.....	.....	.....	.....
$1,000,000 to $1,500,000	.....	.....	.....	.....	.....	.....	.....
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	.....
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	.....
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	1,371,295	4,400	1,500,273	15,148	709,519	724,667
Grand total	74,198	219,277,184	137,048,948	19,540,162	3,570,397	3,196,503	6,766,900

CONNECTICUT.

$1,000 to $2,000 [1]	16,555	$25,717,260	$31,873,801	$2,541,443	.....	.....	.....
$1,000 to $2,000	46,761	68,105,814	46,383,168	822,583	$829,380	.....	$829,380
$2,000 to $3,000 [1]	14,773	33,956,512	35,422,845	2,850,746	.....	.....	.....
$2,000 to $3,000	32,163	80,248,361	58,611,560	1,449,487	815,633	.....	815,633
$3,000 to $4,000 [1]	2,468	8,454,250	4,858,256	5,427,847	.....	.....	.....
$3,000 to $4,000	16,182	55,573,604	34,055,045	1,769,059	802,826	.....	802,826
$4,000 to $5,000 [1]	688	3,047,895	1,092,798	2,474,702	.....	.....	.....
$4,000 to $5,000	7,321	32,477,815	15,014,918	2,242,913	612,205	.....	612,205
$5,000 to $6,000	2,591	14,234,595	5,001,003	2,741,146	288,743	$11,063	299,806
$6,000 to $7,000	1,855	11,983,852	3,679,861	2,731,296	259,513	33,229	292,742
$7,000 to $8,000	1,234	9,214,885	2,387,353	2,260,061	233,610	48,593	282,203
$8,000 to $9,000	830	7,018,782	1,595,053	2,055,603	186,951	52,838	239,789
$9,000 to $10,000	644	6,115,178	1,229,141	1,760,448	179,083	60,811	239,894
$10,000 to $11,000	530	5,529,947	1,069,193	1,685,307	169,943	62,053	231,996
$11,000 to $12,000	425	4,873,044	800,297	1,702,259	157,491	71,775	229,266
$12,000 to $13,000	365	4,544,719	660,709	1,685,861	145,200	77,400	222,600
$13,000 to $14,000	259	3,492,702	487,200	1,121,179	121,349	67,734	189,083
$14,000 to $15,000	248	3,591,923	465,650	1,679,251	112,044	78,765	190,809
$15,000 to $20,000	790	13,642,581	1,454,620	5,897,882	446,985	395,228	842,213
$20,000 to $25,000	475	10,606,541	852,623	5,193,436	355,005	440,274	795,279
$25,000 to $30,000	267	7,377,850	445,239	4,274,373	228,077	402,307	630,384
$30,000 to $40,000	327	11,186,541	593,159	6,348,548	348,612	798,236	1,146,848
$40,000 to $50,000	162	7,218,025	245,667	4,600,018	210,581	700,452	911,033
$50,000 to $60,000	87	4,747,707	149,557	4,234,263	148,463	578,917	727,380
$60,000 to $70,000	66	4,221,286	116,209	2,942,713	95,133	616,184	711,317
$70,000 to $80,000	39	2,918,688	71,052	1,493,764	109,661	503,175	612,836
$80,000 to $90,000	19	1,622,761	30,400	1,127,334	45,150	322,772	367,922
$90,000 to $100,000	18	1,712,875	31,800	787,650	69,727	382,406	452,133
$100,000 to $150,000	30	3,494,560	49,000	2,497,650	86,174	962,471	1,048,645
$150,000 to $200,000	12	2,107,433	15,800	1,591,527	45,927	766,281	812,208
$200,000 to $250,000	8	1,827,953	14,800	1,176,596	52,375	756,854	809,229
$250,000 to $300,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	.....	.....	.....	.....	.....	.....	.....
$500,000 to $750,000	.....	.....	.....	.....	.....	.....	.....
$750,000 to $1,000,000	.....	.....	.....	.....	.....	.....	.....
$1,000,000 to $1,500,000	.....	.....	.....	.....	.....	.....	.....
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	.....
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	.....
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	871,763	5,600	445,132	33,104	395,835	428,939
Grand total	148,195	451,737,702	248,763,357	81,612,057	7,188,945	8,585,653	15,774,598

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DELAWARE.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	2,021	$3,352,755	$4,119,741	$123,948			
$1,000 to $2,000	6,128	8,920,630	6,191,381	42,492	$108,201		$108,201
$2,000 to $3,000 [1]	2,945	6,611,749	7,277,292	154,955			
$2,000 to $3,000	4,073	10,036,383	7,689,931	112,973	89,939		89,939
$3,000 to $4,000 [1]	81	257,346	199,787	102,247			
$3,000 to $4,000	1,568	5,355,987	3,349,109	153,309	74,827		74,827
$4,000 to $5,000 [1]	51	229,617	102,764	202,973			
$4,000 to $5,000	685	3,062,159	1,401,952	190,161	58,727		58,727
$5,000 to $6,000	340	1,864,115	689,273	273,875	38,738	$1,413	40,151
$6,000 to $7,000	218	1,404,613	443,275	243,913	32,481	3,870	36,351
$7,000 to $8,000	161	1,208,591	317,100	313,057	29,904	6,444	36,348
$8,000 to $9,000	108	926,742	202,852	372,213	25,287	7,101	32,388
$9,000 to $10,000	68	646,839	126,000	240,880	18,866	6,485	25,351
$10,000 to $11,000	64	669,226	120,600	162,408	22,624	8,262	30,886
$11,000 to $12,000	42	481,624	91,000	122,073	16,523	7,081	23,604
$12,000 to $13,000	51	636,277	97,200	299,969	20,765	10,902	31,667
$13,000 to $14,000	34	460,092	72,800	186,663	13,564	8,882	22,446
$14,000 to $15,000	25	360,546	45,432	85,183	15,260	7,880	23,140
$15,000 to $20,000	101	1,732,514	199,318	718,575	66,470	49,850	116,320
$20,000 to $25,000	53	1,174,577	103,000	683,876	44,008	48,160	92,168
$25,000 to $30,000	30	825,017	58,400	510,539	22,831	44,861	67,692
$30,000 to $40,000	39	1,294,605	79,400	845,746	38,677	88,927	127,604
$40,000 to $50,000	14	628,662	24,800	386,810	17,022	61,476	78,498
$50,000 to $60,000	14	752,067	28,800	448,665	27,091	87,821	114,912
$60,000 to $70,000	2	128,697	3,200	88,860	59	18,793	18,852
$70,000 to $80,000	8	599,400	14,000	1,291,946	12,084	103,578	115,662
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000	3	286,325	4,000	154,768	10,214	64,126	74,340
$100,000 to $150,000	6	684,729	8,000	938,505	13,358	184,919	198,277
$150,000 to $200,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,041,437	5,000	1,461,122	5,749	477,925	483,674
Grand total	18,937	55,633,321	33,065,407	10,912,704	823,269	1,298,756	2,122,025

DISTRICT OF COLUMBIA.

$1,000 to $2,000 [1]	6,326	$9,560,719	$12,489,628	$179,060			
$1,000 to $2,000	24,900	37,916,494	25,116,685	248,056	$506,511		$506,511
$2,000 to $3,000 [1]	5,540	12,554,012	13,566,016	113,543			
$2,000 to $3,000	15,558	37,953,301	25,287,709	662,748	477,850		477,850
$3,000 to $4,000 [1]	122	369,727	278,516	120,445			
$3,000 to $4,000	8,245	28,355,238	16,207,470	783,356	452,967		452,967
$4,000 to $5,000 [1]	165	684,249	423,575	270,641			
$4,000 to $5,000	3,527	15,792,459	6,704,632	1,199,912	316,099		316,099
$5,000 to $6,000	1,438	7,835,969	3,002,994	584,887	177,255	$4,850	182,105
$6,000 to $7,000	867	5,574,819	1,851,255	627,654	137,200	14,632	151,832
$7,000 to $8,000	575	4,283,752	1,135,681	556,665	126,830	22,506	149,336
$8,000 to $9,000	425	3,617,107	859,163	470,353	107,812	24,736	132,548
$9,000 to $10,000	324	3,064,677	623,658	520,014	109,423	30,378	139,801
$10,000 to $11,000	219	2,291,070	420,400	404,293	87,781	28,022	115,803
$11,000 to $12,000	188	2,158,959	376,714	406,026	88,805	31,780	120,585
$12,000 to $13,000	171	2,130,894	314,600	485,646	86,907	36,391	123,298
$13,000 to $14,000	115	1,552,487	204,800	419,744	60,504	30,209	90,713
$14,000 to $15,000	110	1,592,031	221,300	295,534	69,574	34,899	104,473
$15,000 to $20,000	334	5,760,553	615,458	1,535,900	253,081	166,320	419,401

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

DISTRICT OF COLUMBIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$20,000 to $25,000	163	$3,627,663	$307,200	$683,732	$186,509	$149,103	$335,612
$25,000 to $30,000	119	3,227,736	225,266	1,002,711	156,754	172,309	329,063
$30,000 to $40,000	114	3,941,770	207,064	1,299,333	178,040	286,331	464,371
$40,000 to $50,000	56	2,481,662	106,200	1,052,024	104,734	239,390	344,124
$50,000 to $60,000	34	1,865,571	62,400	899,515	79,794	228,864	308,658
$60,000 to $70,000	25	1,608,084	50,200	531,728	79,939	235,217	315,156
$70,000 to $80,000	19	1,399,729	31,800	573,206	56,133	212,791	268,924
$80,000 to $90,000	11	922,536	19,000	306,376	45,586	179,949	225,535
$90,000 to $100,000	6	566,414	10,800	317,316	17,870	125,353	143,223
$100,000 to $150,000	25	3,013,963	33,800	1,703,226	103,430	855,210	958,640
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	2	492,060	2,000	158,585	26,186	210,256	236,442
$250,000 to $300,000	3	775,875	3,000	498,374	21,623	338,055	359,678
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,416,[illegible]94	5,200	649,853	71,092	692,792	763,884
Grand total	69,730	208,388,174	110,764,184	19,560,456	4,186,289	4,350,343	8,536,632

FLORIDA.

$1,000 to $2,000 [1]	4,895	$7,672,312	$10,384,688	$184,392			
$1,000 to $2,000	8,740	13,006,622	8,771,847	38,210	$168,101		$168,101
$2,000 to $3,000 [1]	5,384	12,228,458	13,575,664	206,351			
$2,000 to $3,000	9,649	24,122,649	17,678,556	172,658	258,047		258,047
$3,000 to $4,000 [1]	129	413,414	344,560	109,617			
$3,000 to $4,000	6,055	20,745,433	12,776,573	347,887	309,666		309,666
$4,000 to $5,000 [1]	47	208,896	91,104	108,530			
$4,000 to $5,000	2,811	12,528,275	6,080,240	480,936	245,479		245,479
$5,000 to $6,000	1,138	6,235,644	1,793,875	510,248	142,365	$5,174	147,539
$6,000 to $7,000	748	4,843,734	1,573,453	469,412	121,145	13,956	135,101
$7,000 to $8,000	496	3,694,187	1,032,050	405,533	113,471	19,242	132,713
$8,000 to $9,000	381	3,229,771	783,384	380,553	112,529	24,487	137,016
$9,000 to $10,000	304	2,876,289	638,783	459,353	104,905	28,440	133,345
$10,000 to $11,000	231	2,430,637	473,000	399,383	94,600	30,367	124,967
$11,000 to $12,000	164	1,881,516	349,820	307,867	74,944	27,481	102,425
$12,000 to $13,000	109	1,358,077	232,050	230,208	59,464	23,756	83,220
$13,000 to $14,000	133	1,790,839	273,100	349,348	78,064	34,748	112,812
$14,000 to $15,000	93	1,344,446	190,200	211,248	61,037	29,266	90,303
$15,000 to $20,000	300	5,173,202	622,900	980,676	251,752	149,662	401,414
$20,000 to $25,000	155	3,447,763	332,922	952,408	169,856	141,885	311,741
$25,000 to $30,000	74	2,071,310	153,600	535,873	100,172	113,203	213,375
$30,000 to $40,000	76	2,599,960	143,600	678,419	130,700	185,804	316,504
$40,000 to $50,000	42	1,856,014	89,000	831,421	75,346	178,624	253,970
$50,000 to $60,000	18	981,459	40,400	446,832	44,097	120,092	164,189
$60,000 to $70,000	8	518,290	10,400	267,234	23,403	77,933	101,336
$70,000 to $80,000	9	672,726	15,800	145,680	35,413	115,923	151,336
$80,000 to $90,000	6	521,396	8,400	246,424	22,859	105,602	128,461
$90,000 to $100,000	6	566,879	8,600	387,800	18,421	125,600	144,021
$100,000 to $150,000	6	676,106	8,200	680,562	16,389	180,636	197,025
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000	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] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

FLORIDA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$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]		$1,408,820	$5,000	$1,151,600	$22,096	$656,503	$678,599
Grand total	42,210	141,105,124	78,481,769	12,676,663	2,854,321	2,388,384	5,242,705

GEORGIA.

$1,000 to $2,000 [1]	10,489	$16,397,118	$21,589,003	$409,418			
$1,000 to $2,000	12,872	19,460,868	12,896,768	133,412	$258,608		$258,608
$2,000 to $3,000 [1]	16,147	36,878,422	40,869,478	788,747			
$2,000 to $3,000	14,615	36,353,746	26,576,885	347,840	390,908		390,908
$3,000 to $4,000 [1]	362	1,174,849	1,019,435	299,747			
$3,000 to $4,000	8,830	30,100,516	18,411,656	519,302	460,451		460,451
$4,000 to $5,000 [1]	132	568,023	203,887	434,575			
$4,000 to $5,000	3,694	16,313,689	7,398,707	731,190	327,768		327,768
$5,000 to $6,000	1,661	9,072,744	3,526,590	705,606	194,840	$6,584	201,424
$6,000 to $7,000	993	6,423,794	2,051,034	859,494	157,093	17,944	175,037
$7,000 to $8,000	675	5,043,275	1,455,047	620,367	146,664	26,425	173,089
$8,000 to $9,000	454	3,845,063	926,100	629,883	123,074	29,060	152,134
$9,000 to $10,000	414	3,922,321	852,000	920,011	134,559	38,945	173,504
$10,000 to $11,000	262	2,747,059	534,913	716,582	94,298	34,046	128,344
$11,000 to $12,000	208	2,386,587	436,200	531,027	88,915	34,999	123,914
$12,000 to $13,000	185	2,302,594	357,600	541,651	88,350	39,282	127,632
$13,000 to $14,000	155	2,091,827	328,400	433,461	85,140	40,772	125,912
$14,000 to $15,000	132	1,906,843	267,600	489,534	76,489	41,745	118,234
$15,000 to $20,000	373	6,408,146	768,600	1,737,866	272,519	185,678	458,197
$20,000 to $25,000	216	4,825,154	432,800	1,449,282	212,914	199,871	412,785
$25,000 to $30,000	132	3,617,763	255,467	1,078,362	165,128	195,664	360,792
$30,000 to $40,000	163	5,630,366	341,900	1,997,143	252,224	406,440	658,664
$40,000 to $50,000	74	3,282,406	140,500	1,224,856	157,895	317,414	475,309
$50,000 to $60,000	30	1,650,979	57,367	477,577	87,313	203,228	290,541
$60,000 to $70,000	19	1,234,339	34,200	476,178	57,495	182,657	240,152
$70,000 to $80,000	7	523,700	13,800	134,278	30,769	90,398	121,167
$80,000 to $90,000	5	417,074	8,600	122,693	22,670	84,630	107,300
$90,000 to $100,000	8	775,479	13,000	550,623	25,559	176,471	202,030
$100,000 to $150,000	12	1,437,341	23,000	450,576	77,205	405,535	482,740
$150,000 to $200,000	2	332,731	4,800	124,311	15,969	117,350	133,319
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,494,900	6,600	638,576	75,369	742,369	817,738
Grand total	73,325	228,619,716	141,801,937	20,574,168	4,080,186	3,617,507	7,697,693

HAWAII.

$1,000 to $2,000 [1]	1,127	$1,739,077	$2,457,222	$53,784			
$1,000 to $2,000	3,005	4,393,419	3,007,056	26,729	$55,579		$55,579
$2,000 to $3,000 [1]	1,479	3,465,823	3,952,312	186,491			
$2,000 to $3,000	2,797	7,010,639	4,760,856	94,008	89,880		89,880
$3,000 to $4,000 [1]	142	475,601	392,377	184,788			

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

HAWAII—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$3,000 to $4,000	2,197	$7,580,702	$4,356,332	$181,802	$121,977		$121,977
$4,000 to $5,000 [1]	53	247,829	116,094	169,600			
$4,000 to $5,000	1,385	6,162,220	2,923,490	292,434	118,389		118,389
$5,000 to $6,000	369	2,017,267	791,941	235,141	41,663	$1,587	43,250
$6,000 to $7,000	276	1,780,044	583,068	332,014	38,650	5,170	43,820
$7,000 to $8,000	163	1,218,259	323,400	328,916	27,577	6,416	33,993
$8,000 to $9,000	102	859,337	209,628	230,266	22,320	6,181	28,501
$9,000 to $10,000	90	858,237	169,300	358,136	22,848	8,642	31,490
$10,000 to $11,000	51	530,111	95,780	154,467	18,137	6,413	24,550
$11,000 to $12,000	44	503,839	84,000	205,986	14,343	7,390	21,733
$12,000 to $13,000	37	458,018	71,800	152,277	15,139	7,717	22,856
$13,000 to $14,000	35	472,034	68,800	217,707	11,915	9,274	21,189
$14,000 to $15,000	42	607,465	77,900	294,417	17,204	13,346	30,550
$15,000 to $20,000	84	1,467,740	157,469	614,673	47,733	43,521	91,254
$20,000 to $25,000	45	1,016,531	84,050	662,065	24,821	42,877	67,698
$25,000 to $30,000	45	1,247,025	75,900	710,069	35,832	68,447	104,279
$30,000 to $40,000	39	1,376,879	66,600	869,510	34,574	102,270	136,844
$40,000 to $50,000	23	1,011,541	31,800	648,552	27,805	96,797	124,602
$50,000 to $60,000	24	1,315,803	39,400	1,107,276	23,380	161,406	184,786
$60,000 to $70,000	12	774,339	17,600	658,704	14,373	113,675	128,048
$70,000 to $80,000	8	597,203	9,600	480,739	4,874	102,808	107,682
$80,000 to $90,000	8	680,895	11,600	693,804	1,428	134,880	136,308
$90,000 to $100,000	5	469,476	9,800	342,207	11,673	103,310	114,983
$100,000 to $150,000	19	2,285,737	26,000	1,930,368	39,348	643,510	682,858
$150,000 to $200,000	4	648,667	7,600	541,029	7,414	225,294	232,708
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	2	699,120	2,000	410,280	27,840	337,465	365,305
$400,000 to $500,000	2	(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]		1,602,019	4,000	926,554	53,237	857,190	910,427
Grand total	13,715	55,572,896	24,984,775	14,294,793	969,953	3,105,586	4,075,539

IDAHO.

$1,000 to $2,000 [1]	3,166	$4,994,286	$6,852,132	$170,658			
$1,000 to $2,000	6,180	9,335,526	6,274,304	10,713	$123,856		$123,856
$2,000 to $3,000 [1]	4,416	10,225,694	11,269,878	235,130			
$2,000 to $3,000	5,998	14,712,334	10,268,855	64,415	177,462		177,462
$3,000 to $4,000 [1]	191	639,540	590,922	189,328			
$3,000 to $4,000	3,078	10,586,017	6,494,907	159,111	158,031		158,031
$4,000 to $5,000 [1]	32	150,579	72,012	104,587			
$4,000 to $5,000	1,426	6,406,760	3,007,613	180,360	129,266		129,266
$5,000 to $6,000	488	2,678,657	981,781	243,519	64,581	$1,748	66,329
$6,000 to $7,000	272	1,772,072	563,200	157,272	46,442	4,199	50,641
$7,000 to $8,000	155	1,167,597	314,480	266,430	32,604	5,881	38,485
$8,000 to $9,000	87	737,337	176,140	98,858	22,939	5,065	28,004
$9,000 to $10,000	64	602,765	119,400	144,347	20,777	5,925	26,702
$10,000 to $11,000	47	493,940	79,100	126,293	18,235	6,112	24,347
$11,000 to $12,000	26	301,472	46,200	93,626	9,461	4,522	13,983
$12,000 to $13,000	10	124,383	23,600	16,056	5,345	2,120	7,465
$13,000 to $14,000	16	216,986	32,200	85,653	6,905	4,242	11,147
$14,000 to $15,000	17	244,698	26,000	44,043	11,572	5,334	16,906
$15,000 to $20,000	43	737,879	60,000	206,512	36,024	21,340	57,364
$20,000 to $25,000	23	504,542	42,100	138,619	25,295	20,494	45,789
$25,000 to $30,000	10	262,165	13,000	137,240	9,910	13,418	23,328
$30,000 to $40,000	5	164,513	8,400	103,112	4,287	11,208	15,495
$40,000 to $50,000							
$50,000 to $60,000	2	107,644	2,800	3,804	7,764	12,890	20,654
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

IDAHO—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$70,000 to $80,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$80,000 to $90,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,500,000 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]		$224,253	$5,400	$121,612	$12,625	$38,735	$51,360
Grand total	25,755	67,391,639	47,324,424	3,101,298	923,381	163,233	1,086,614

ILLINOIS.

$1,000 to $2,000 [1]	43,502	$71,447,177	$91,204,258	$1,116,260			
$1,000 to $2,000	145,294	216,849,142	146,494,786	590,980	$2,807,133		$2,807,133
$2,000 to $3,000 [1]	88,519	204,141,369	226,294,268	2,277,064			
$2,000 to $3,000	118,345	291,077,054	215,987,641	1,272,418	2,980,355		2,980,355
$3,000 to $4,000 [1]	1,991	6,644,675	5,895,005	1,440,675			
$3,000 to $4,000	54,042	183,943,138	113,755,367	2,999,148	2,721,669		2,721,669
$4,000 to $5,000 [1]	379	1,586,722	758,200	1,091,903			
$4,000 to $5,000	29,937	133,438,918	62,042,544	3,147,451	2,746,872		2,746,872
$5,000 to $6,000	15,954	87,159,166	32,844,190	5,953,488	2,023,409	$61,328	2,084,737
$6,000 to $7,000	10,001	64,478,883	20,784,774	5,407,646	1,694,736	176,631	1,871,367
$7,000 to $8,000	6,741	50,375,544	13,763,202	5,304,435	1,567,832	259,467	1,827,299
$8,000 to $9,000	4,558	38,645,469	9,348,599	5,077,511	1,323,302	287,245	1,610,547
$9,000 to $10,000	3,522	33,382,334	7,105,563	4,567,489	1,267,947	330,185	1,598,132
$10,000 to $11,000	2,670	27,992,924	5,403,417	4,072,857	1,120,728	344,978	1,465,706
$11,000 to $12,000	2,114	24,279,704	4,307,543	3,590,973	1,026,478	357,304	1,383,782
$12,000 to $13,000	1,663	20,869,578	3,369,181	3,657,693	886,202	361,443	1,247,645
$13,000 to $14,000	1,453	19,599,451	2,889,400	3,982,153	866,830	384,818	1,251,648
$14,000 to $15,000	1,166	16,908,755	2,309,220	3,535,251	743,567	371,039	1,114,606
$15,000 to $20,000	3,980	67,086,378	7,991,787	14,683,418	3,066,841	1,870,307	4,937,148
$20,000 to $25,000	2,088	46,596,125	4,066,775	12,651,154	2,193,510	1,925,877	4,119,387
$25,000 to $30,000	1,280	34,982,569	2,473,784	10,543,106	1,673,445	1,878,868	3,552,313
$30,000 to $40,000	1,314	45,032,792	2,504,419	15,561,647	2,065,362	3,219,177	5,284,539
$40,000 to $50,000	678	30,148,041	1,328,833	10,913,557	1,404,735	2,920,216	4,324,951
$50,000 to $60,000	391	21,361,601	711,487	9,328,653	897,950	2,610,211	3,508,161
$60,000 to $70,000	245	15,869,523	428,250	8,148,881	637,132	2,332,176	2,969,308
$70,000 to $80,000	159	11,887,756	312,000	5,412,335	506,064	2,046,227	2,552,291
$80,000 to $90,000	108	9,203,902	207,200	4,531,154	381,779	1,824,482	2,206,261
$90,000 to $100,000	84	7,927,627	155,400	5,042,242	325,294	1,753,917	2,079,211
$100,000 to $150,000	188	22,909,256	296,824	12,503,251	911,123	6,581,031	7,492,154
$150,000 to $200,000	39	6,787,205	55,000	4,941,692	189,293	2,454,635	2,643,928
$200,000 to $250,000	22	4,882,646	33,000	6,383,056	119,501	1,936,491	2,055,992
$250,000 to $300,000	10	2,814,237	14,400	795,843	157,980	1,263,641	1,421,621
$300,000 to $400,000	15	5,184,928	22,600	3,786,184	176,009	2,494,153	2,670,162
$400,000 to $500,000	5	2,204,911	7,200	2,128,069	280,410	1,131,643	1,412,053
$500,000 to $750,000	7	4,284,796	9,200	4,047,757	96,819	2,346,839	2,443,658
$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	1	(2)	(2)	(2)	(2)	(2)	(2)
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		4,972,646	2,000	4,623,761	55,155	2,969,412	3,024,567
Grand total	542,467	1,836,956,942	985,177,317	195,111,155	38,915,462	46,493,741	85,409,203

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

INDIANA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	17,925	$28,462,335	$36,815,936	$314,396			
$1,000 to $2,000	46,429	69,989,235	46,692,405	259,514	$921,111		$921,111
$2,000 to $3,000 [1]	25,478	57,803,135	64,140,723	786,805			
$2,000 to $3,000	52,150	128,885,742	94,172,754	777,574	1,357,940		1,357,940
$3,000 to $4,000 [1]	494	1,553,104	1,563,374	98,511			
$3,000 to $4,000	23,034	78,789,169	47,431,271	1,345,094	1,207,734		1,207,734
$4,000 to $5,000 [1]	148	668,071	266,636	456,459			
$4,000 to $5,000	11,055	49,163,646	22,312,647	1,226,553	1,026,879		1,026,879
$5,000 to $6,000	3,805	20,694,805	7,922,326	1,546,603	469,660	$12,799	482,459
$6,000 to $7,000	2,078	13,488,682	4,336,412	1,350,092	345,995	38,015	384,010
$7,000 to $8,000	1,439	10,758,982	2,958,051	1,540,798	307,400	56,467	363,867
$8,000 to $9,000	984	8,336,633	2,035,288	1,232,904	270,982	63,028	334,010
$9,000 to $10,000	740	7,031,272	1,531,700	1,141,680	245,999	70,173	316,172
$10,000 to $11,000	540	5,642,675	1,116,200	1,088,863	205,424	69,059	274,483
$11,000 to $12,000	453	5,187,116	926,000	1,080,650	193,965	76,797	270,762
$12,000 to $13,000	340	4,244,261	688,500	884,513	169,621	72,650	242,271
$13,000 to $14,000	276	3,721,394	568,400	780,204	152,389	72,001	224,390
$14,000 to $15,000	260	3,767,471	522,000	971,688	155,292	82,273	237,565
$15,000 to $20,000	755	13,039,737	1,508,906	3,354,791	544,092	377,415	921,507
$20,000 to $25,000	419	9,289,972	818,964	2,714,431	413,871	383,192	797,063
$25,000 to $30,000	209	5,694,036	392,390	1,863,039	258,246	305,105	563,351
$30,000 to $40,000	252	8,638,947	502,200	2,986,440	381,279	614,635	995,914
$40,000 to $50,000	133	5,902,050	257,600	2,250,264	273,566	567,826	841,392
$50,000 to $60,000	70	3,822,448	135,000	1,067,278	202,186	465,579	667,765
$60,000 to $70,000	37	2,392,697	72,600	935,785	104,576	351,541	456,117
$70,000 to $80,000	24	1,786,296	44,500	843,390	73,716	305,528	379,244
$80,000 to $90,000	18	1,529,625	33,800	596,591	69,476	302,565	372,041
$90,000 to $100,000	9	843,306	18,400	353,322	39,456	185,156	224,612
$100,000 to $150,000	24	2,931,093	44,400	873,472	162,520	811,921	974,441
$150,000 to $200,000	3	491,518	5,200	186,445	23,714	171,780	195,494
$200,000 to $250,000	2	427,790	4,000	3,663	32,729	171,694	204,423
$250,000 to $300,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,084,748	7,200	366,094	62,036	481,071	543,107
Grand total	189,587	556,061,991	339,845,783	35,277,906	9,671,854	6,108,270	15,780,124

IOWA.

$1,000 to $2,000 [1]	12,664	$16,767,905	$17,721,087	$10,460			
$1,000 to $2,000	38,291	57,751,192	38,230,180	249,152	$787,190		$787,190
$2,000 to $3,000 [1]	17,817	41,468,974	54,201,180	184,617			
$2,000 to $3,000	43,053	107,045,337	76,002,190	909,642	1,207,552		1,207,552
$3,000 to $4,000 [1]	449	1,460,348	1,296,234	392,624			
$3,000 to $4,000	29,164	101,848,642	58,718,734	1,260,761	1,669,918		1,669,918
$4,000 to $5,000 [1]	160	733,495	442,773	316,294			
$4,000 to $5,000	17,103	75,981,726	35,881,091	1,535,040	1,549,531		1,549,531
$5,000 to $6,000	7,557	41,909,281	16,268,121	1,824,533	1,020,831	$30,710	1,051,541
$6,000 to $7,000	4,306	27,880,181	9,366,315	1,324,924	752,542	82,623	835,165
$7,000 to $8,000	2,865	21,417,172	6,108,664	1,372,090	691,639	112,435	804,074
$8,000 to $9,000	2,006	17,007,138	4,199,094	1,201,531	632,809	128,994	761,803
$9,000 to $10,000	1,536	14,576,562	3,244,875	1,018,993	604,479	144,523	749,002
$10,000 to $11,000	1,178	12,354,667	2,457,233	1,034,267	537,420	151,895	689,315
$11,000 to $12,000	946	10,855,459	2,000,232	917,209	500,608	158,449	659,057
$12,000 to $13,000	724	9,044,732	1,547,700	758,318	435,891	154,200	590,091
$13,000 to $14,000	541	7,282,432	1,140,660	780,063	350,142	142,063	492,205
$14,000 to $15,000	486	7,038,253	1,031,830	782,914	356,175	154,183	510,358
$15,000 to $20,000	1,367	23,419,731	2,903,929	2,689,934	1,234,980	670,715	1,905,695
$20,000 to $25,000	554	12,285,737	1,158,925	1,807,865	671,371	501,721	1,173,092
$25,000 to $30,000	248	6,756,482	488,800	1,567,545	344,978	361,602	706,580
$30,000 to $40,000	229	7,735,983	470,600	2,338,920	387,427	541,656	929,083
$40,000 to $50,000	81	3,587,772	153,200	1,496,790	149,753	345,103	494,856

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

IOWA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$50,000 to $60,000	30	$1,631,976	$61,000	$666,186	$69,065	$198,424	$267,489
$60,000 to $70,000	14	919,005	15,600	581,224	24,626	135,402	160,028
$70,000 to $80,000	7	516,534	14,200	199,971	24,051	87,023	111,074
$80,000 to $90,000	8	678,552	7,600	528,605	16,083	134,004	150,087
$90,000 to $100,000	6	573,847	11,600	192,698	28,596	128,818	157,414
$100,000 to $150,000	6	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,031,674	13,200	360,855	53,105	311,685	364,790
Grand total	183,398	631,560,789	335,156,847	28,304,025	14,100,762	4,676,228	18,776,990

KANSAS.

$1,000 to $2,000 [1]	17,298	$27,406,398	$38,066,028	$248,406			
$1,000 to $2,000	18,111	27,414,382	18,211,536	55,294	$366,843		$366,843
$2,000 to $3,000 [1]	13,713	31,241,935	35,138,353	170,331			
$2,000 to $3,000	18,533	46,372,778	33,907,916	303,125	496,774		496,774
$3,000 to $4,000 [1]	364	1,178,187	945,417	479,513			
$3,000 to $4,000	13,566	46,641,733	28,635,285	508,457	701,710		701,710
$4,000 to $5,000 [1]	104	420,293	218,173	206,911			
$4,000 to $5,000	8,746	39,278,684	18,619,694	1,093,429	789,941		789,941
$5,000 to $6,000	2,516	13,763,368	5,385,367	824,951	315,757	$10,665	326,422
$6,000 to $7,000	1,845	11,904,883	3,987,116	952,730	310,824	31,607	342,431
$7,000 to $8,000	1,067	7,963,092	2,236,217	643,911	251,692	41,769	293,461
$8,000 to $9,000	701	5,948,075	1,456,853	554,059	215,120	45,153	260,273
$9,000 to $10,000	507	4,812,438	1,053,932	548,664	184,213	47,759	231,972
$10,000 to $11,000	345	3,610,977	691,700	416,039	147,856	44,524	192,380
$11,000 to $12,000	259	2,973,660	542,582	470,431	121,531	44,033	165,564
$12,000 to $13,000	239	2,982,910	489,600	480,459	129,344	50,363	179,707
$13,000 to $14,000	157	2,114,443	315,200	453,324	88,712	40,911	129,623
$14,000 to $15,000	146	2,118,521	297,000	450,412	93,594	46,720	140,314
$15,000 to $20,000	439	7,516,411	883,976	1,348,864	371,904	214,547	586,451
$20,000 to $25,000	220	4,882,962	429,600	1,288,010	240,901	199,686	440,587
$25,000 to $30,000	122	3,341,104	226,800	936,536	167,756	180,789	348,545
$30,000 to $40,000	118	4,035,375	230,300	903,148	225,198	286,739	511,937
$40,000 to $50,000	56	2,465,304	98,400	376,308	146,129	236,120	382,249
$50,000 to $60,000	34	1,862,810	58,600	539,275	99,541	227,414	326,955
$60,000 to $70,000	17	1,069,620	33,600	205,237	62,800	152,662	215,462
$70,000 to $80,000	7	523,501	12,000	79,047	33,368	89,913	123,281
$80,000 to $90,000	9	748,716	12,200	210,002	44,000	144,706	188,706
$90,000 to $100,000	3	284,734	3,400	360	21,998	63,376	85,374
$100,000 to $150,000	13	1,536,135	21,800	385,922	96,010	428,421	524,431
$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]							
Grand total	99,255	306,413,429	192,208,645	15,133,155	5,723,516	2,627,877	8,351,393

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

KENTUCKY.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	9,672	$14,771,364	$19,516,438	$337,296			
$1,000 to $2,000	19,562	29,042,379	19,476,349	263,417	$373,340		$373,340
$2,000 to $3,000 [1]	10,204	23,224,174	25,893,455	455,772			
$2,000 to $3,000	16,998	42,015,643	31,103,864	361,364	427,307		427,307
$3,000 to $4,000 [1]	339	1,122,970	954,977	253,699			
$3,000 to $4,000	8,984	30,726,211	18,926,053	710,627	445,788		445,788
$4,000 to $5,000 [1]	73	251,397	155,123	131,103			
$4,000 to $5,000	4,937	22,052,504	10,212,585	884,910	437,649		437,649
$5,000 to $6,000	1,837	10,081,675	3,781,718	1,178,399	214,489	$8,655	223,144
$6,000 to $7,000	1,316	8,448,490	2,728,811	1,155,523	203,087	24,822	227,909
$7,000 to $8,000	907	6,786,521	1,889,904	923,522	193,497	34,711	228,208
$8,000 to $9,000	573	4,858,047	1,169,410	812,062	152,158	36,736	188,894
$9,000 to $10,000	483	4,578,569	956,000	876,321	157,950	45,552	203,502
$10,000 to $11,000	331	3,468,020	674,214	777,793	123,230	42,695	165,925
$11,000 to $12,000	289	3,322,537	560,157	724,857	126,380	48,510	174,890
$12,000 to $13,000	250	3,131,046	505,400	733,802	121,180	53,967	175,147
$13,000 to $14,000	204	2,754,803	420,500	593,795	118,460	53,774	172,234
$14,000 to $15,000	143	2,074,192	291,200	572,277	84,319	45,369	129,688
$15,000 to $20,000	477	8,164,978	958,600	2,322,877	333,975	233,434	567,409
$20,000 to $25,000	265	5,890,286	509,570	1,703,383	262,263	242,938	505,201
$25,000 to $30,000	130	3,528,227	253,817	1,165,436	151,230	188,874	340,104
$30,000 to $40,000	138	4,769,954	271,856	2,150,601	186,886	343,855	530,741
$40,000 to $50,000	64	2,871,571	125,600	1,450,020	119,704	282,104	401,808
$50,000 to $60,000	36	1,982,291	69,000	983,953	79,636	239,268	318,904
$60,000 to $70,000	16	1,004,825	24,800	567,974	37,854	141,493	179,347
$70,000 to $80,000	7	515,680	9,000	86,259	31,921	87,469	119,390
$80,000 to $90,000	9	776,680	18,600	360,601	40,136	156,053	196,189
$90,000 to $100,000	6	571,048	8,900	264,546	22,736	127,503	150,239
$100,000 to $150,000	5	581,644	8,600	222,691	27,472	160,005	187,477
$150,000 to $200,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		511,504	5,000	17,524	38,622	183,042	221,664
Grand total	78,258	243,879,230	141,479,501	23,042,404	4,511,269	2,780,829	7,292,098

LOUISIANA.

$1,000 to $2,000 [1]	8,078	$12,508,253	$17,174,985	$97,676			
$1,000 to $2,000	14,809	21,489,038	14,896,309	83,865	$260,302		$260,302
$2,000 to $3,000 [1]	10,269	23,238,624	26,029,822	137,812			
$2,000 to $3,000	12,245	31,350,512	20,902,344	260,321	417,714		417,714
$3,000 to $4,000 [1]	268	867,989	769,596	215,666			
$3,000 to $4,000	10,054	34,547,205	19,549,547	583,613	576,296		576,296
$4,000 to $5,000 [1]	66	294,751	102,911	208,283			
$4,000 to $5,000	5,915	26,411,142	11,444,438	771,024	569,282		569,282
$5,000 to $6,000	2,236	12,226,134	4,081,264	986,768	301,844	$9,340	311,184
$6,000 to $7,000	1,231	7,948,625	2,111,150	991,535	229,136	22,966	252,102
$7,000 to $8,000	838	6,240,206	1,400,801	797,485	203,098	30,990	234,088
$8,000 to $9,000	530	4,500,038	817,048	870,663	158,115	34,853	192,968
$9,000 to $10,000	403	3,819,601	608,100	643,016	153,471	37,809	191,280
$10,000 to $11,000	355	3,716,408	505,500	743,693	150,150	45,397	195,547
$11,000 to $12,000	265	3,053,161	391,400	587,051	132,220	44,983	177,203
$12,000 to $13,000	212	2,644,170	312,000	591,706	114,912	45,188	160,100
$13,000 to $14,000	187	2,515,921	260,400	597,854	108,041	48,772	156,813
$14,000 to $15,000	141	2,044,810	204,539	588,900	90,887	44,538	135,425

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

LOUISIANA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$15,000 to $20,000	507	$8,714,383	$694,367	$2,404,822	$411,060	$250,597	$661,657
$20,000 to $25,000	239	5,292,625	329,700	1,317,540	265,296	216,129	481,425
$25,000 to $30,000	127	3,547,322	168,700	1,014,110	170,921	194,455	365,376
$30,000 to $40,000	152	5,332,478	191,600	1,958,308	251,602	390,823	642,425
$40,000 to $50,000	81	3,616,125	103,500	1,104,607	174,243	352,185	526,428
$50,000 to $60,000	43	2,340,893	51,397	563,316	136,135	284,832	420,967
$60,000 to $70,000	53	2,148,053	38,400	632,146	117,013	318,434	435,447
$70,000 to $80,000	12	888,470	21,200	287,164	51,155	151,282	202,437
$80,000 to $90,000	9	780,961	12,000	258,699	34,761	156,616	191,377
$90,000 to $100,000	11	1,043,265	11,183	343,041	42,050	232,030	274,080
$100,000 to $150,000	19	2,516,122	22,200	928,094	125,087	770,704	895,791
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,471,860	5,000	1,164,837	21,739	677,138	698,877
Grand total	69,340	237,109,145	123,211,401	21,733,615	5,266,530	4,360,061	9,626,591

MAINE.

$1,000 to $2,000 [1]	5,152	$7,996,790	$10,340,638	$375,331			
$1,000 to $2,000	13,527	19,428,294	13,553,222	81,538	$239,910		$239,910
$2,000 to $3,000 [1]	5,981	13,634,789	14,922,985	925,775			
$2,000 to $3,000	10,466	26,022,740	18,857,663	388,641	301,392		301,392
$3,000 to $4,000 [1]	218	713,633	590,528	183,715			
$3,000 to $4,000	5,516	18,964,236	11,676,469	424,401	296,723		296,723
$4,000 to $5,000 [1]	38	175,292	51,128	217,383			
$4,000 to $5,000	3,021	13,455,234	6,343,097	630,919	261,361		261,361
$5,000 to $6,000	1,029	5,643,805	2,161,128	592,748	120,694	$3,856	124,550
$6,000 to $7,000	675	4,356,104	1,381,747	684,468	101,332	11,140	112,472
$7,000 to $8,000	441	3,291,947	946,724	523,483	88,671	16,015	104,686
$8,000 to $9,000	257	2,181,284	524,027	472,640	61,472	16,421	77,893
$9,000 to $10,000	213	2,020,899	412,602	441,716	65,857	19,982	85,839
$10,000 to $11,000	171	1,793,039	331,833	505,664	59,554	22,188	81,742
$11,000 to $12,000	136	1,567,104	260,160	498,556	48,741	23,302	72,043
$12,000 to $13,000	108	1,346,977	204,000	369,460	47,988	22,987	70,975
$13,000 to $14,000	88	1,184,378	165,600	390,540	43,504	23,076	66,580
$14,000 to $15,000	71	1,027,765	133,600	265,380	40,773	22,633	63,406
$15,000 to $20,000	246	4,181,148	469,049	1,254,090	167,125	118,940	286,065
$20,000 to $25,000	117	2,572,955	219,576	1,152,920	88,529	104,519	193,048
$25,000 to $30,000	75	2,036,428	138,600	844,125	78,187	108,792	186,979
$30,000 to $40,000	83	2,832,131	155,065	1,286,452	107,980	201,862	309,842
$40,000 to $50,000	32	1,453,354	60,800	808,781	47,566	144,055	191,621
$50,000 to $60,000	21	1,129,772	40,600	639,802	33,279	135,614	168,893
$60,000 to $70,000	10	652,216	16,247	487,908	14,755	96,800	111,555
$70,000 to $80,000	8	605,125	14,800	349,177	18,936	105,485	124,421
$80,000 to $90,000	5	417,824	8,200	282,299	10,714	81,182	91,896
$90,000 to $100,000	4	384,276	7,400	182,515	16,100	86,626	102,726
$100,000 to $150,000	2	239,330	3,200	45,305	14,924	67,471	82,395
$150,000 to $200,000	2	326,495	4,200	113,728	16,365	113,857	130,222
$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	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MAINE—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$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]		$1,820,181	$6,000	$1,704,371	$9,536	$943,648	$953,184
Grand total	47,717	143,455,545	84,000,888	17,123,831	2,401,968,	2,490,451	4,892,419

MARYLAND.

$1,000 to $2,000 [1]	12,584	$19,722,300	$25,081,178	$701,309			
$1,000 to $2,000	44,135	65,411,843	43,896,555	444,304	$879,010		$879,010
$2,000 to $3,000 [1]	16,420	37,813,882	41,451,289	602,991			
$2,000 to $3,000	32,410	79,732,203	54,264,572	1,086,824	985,833		985,833
$3,000 to $4,000 [1]	590	2,006,198	1,376,466	692,559			
$3,000 to $4,000	18,412	62,863,415	35,107,502	1,762,238	1,041,137		1,041,137
$4,000 to $5,000 [1]							
$4,000 to $5,000	10,074	44,723,626	20,898,234	1,572,259	885,080		885,080
$5,000 to $6,000	2,902	15,881,974	5,730,179	1,646,166	369,719	$12,372	382,091
$6,000 to $7,000	2,314	14,910,937	4,748,679	1,599,099	378,770	38,637	417,407
$7,000 to $8,000	1,528	11,394,858	3,169,388	1,556,090	331,167	56,205	387,372
$8,000 to $9,000	1,065	9,025,433	2,117,569	1,516,312	299,046	68,407	367,453
$9,000 to $10,000	807	7,637,406	1,600,814	1,372,137	268,952	76,115	345,067
$10,000 to $11,000	621	6,492,555	1,229,931	987,120	254,732	79,418	334,150
$11,000 to $12,000	482	5,538,760	942,867	998,100	225,637	81,965	307,602
$12,000 to $13,000	399	4,959,409	776,014	1,069,104	200,372	84,009	284,381
$13,000 to $14,000	320	4,317,466	590,800	1,093,806	170,401	84,785	255,186
$14,000 to 15,000	291	4,220,437	559,300	1,038,250	179,056	92,441	271,497
$15,000 to $20,000	960	16,538,039	1,865,707	3,995,588	747,994	480,489	1,228,483
$20,000 to $25,000	540	12,013,845	1,036,800	2,761,756	582,375	496,359	1,078,734
$25,000 to $30,000	297	8,149,894	559,217	2,634,135	373,328	441,899	815,227
$30,000 to $40,000	329	11,293,494	619,047	3,074,708	562,817	809,620	1,372,437
$40,000 to $50,000	181	8,036,259	333,800	2,384,664	411,867	777,374	1,189,241
$50,000 to $60,000	102	5,545,619	183,400	1,828,089	265,833	673,657	939,490
$60,000 to $70,000	71	4,592,452	125,078	1,806,567	217,204	675,675	892,879
$70,000 to $80,000	51	3,802,848	90,400	1,551,569	178,430	666,709	845,139
$80,000 to $90,000	33	2,777,811	69,200	1,120,279	133,036	543,761	676,797
$90,000 to $100,000	12	1,120,701	21,400	563,444	51,750	245,263	297,013
$100,000 to $150,000	43	5,347,481	64,000	2,667,762	222,351	1,527,812	1,750,163
$150,000 to $200,000	19	3,164,181	31,383	1,925,946	106,866	1,116,635	1,223,501
$200,000 to $250,000	5	1,102,078	10,000	370,710	56,840	448,796	505,636
$250,000 to $300,000							
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		2,058,044	5,400	1,040,798	80,238	1,150,989	1,231,227
Grand total	148,000	482,195,448	248,556,169	47,464,683	10,459,841	10,729,392	21,189,233

MASSACHUSETTS.

$1,000 to $2,000 [1]	40,623	$63,459,814	$81,229,936	$3,603,148			
$1,000 to $2,000	102,059	148,018,156	102,589,351	1,316,640	$1,772,746		$1,772,746
$2,000 to $3,000 [1]	49,501	111,637,340	121,316,331	5,392,139			
$2,000 to $3,000	90,016	226,224,992	162,566,143	3,916,352	2,410,377		2,410,377
$3,000 to $4,000 [1]	1,983	6,574,182	3,554,797	4,135,637			
$3,000 to $4,000	54,214	187,632,535	110,873,901	6,110,914	2,829,402		2,829,402
$4,000 to $5,000 [1]	1,149	5,147,042	2,158,568	4,457,072			

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MASSACHUSETTS—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$4,000 to $5,000	27,384	$121,449,963	$54,282,853	$6,331,995	$2,431,844	.....	$2,431,844
$5,000 to $6,000	8,357	45,884,382	16,799,072	5,932,329	991,190	$29,864	1,021,054
$6,000 to $7,000	4,976	32,182,553	9,544,624	6,613,350	726,806	91,774	818,580
$7,000 to $8,000	3,453	25,833,451	6,671,917	5,775,906	691,312	136,240	827,552
$8,000 to $9,000	2,592	21,970,259	4,926,820	5,819,790	634,544	165,779	800,323
$9,000 to $10,000	2,030	19,249,257	3,865,335	5,004,645	616,378	190,675	807,053
$10,000 to $11,000	1,546	16,206,832	2,878,764	4,765,540	525,712	199,704	725,416
$11,000 to $12,000	1,251	14,377,586	2,310,550	4,490,738	481,963	212,033	693,996
$12,000 to $13,000	1,016	12,707,743	1,926,071	4,277,050	439,666	217,468	657,134
$13,000 to $14,000	896	12,108,039	1,675,818	3,890,538	445,107	237,056	682,163
$14,000 to $15,000	746	10,804,539	1,376,324	3,409,615	408,988	237,778	646,766
$15,000 to $20,000	2,582	44,397,936	4,765,129	16,796,021	1,658,465	1,274,883	2,933,348
$20,000 to $25,000	1,488	33,117,260	2,752,031	13,883,485	1,268,131	1,363,290	2,631,421
$25,000 to $30,000	991	27,100,180	1,819,948	11,798,680	1,050,738	1,458,945	2,509,683
$30,000 to $40,000	1,120	38,633,734	2,048,100	17,770,232	1,528,168	2,766,108	4,294,276
$40,000 to $50,000	575	25,564,352	1,036,011	12,340,139	982,268	2,465,397	3,447,665
$50,000 to $60,000	354	19,282,740	629,964	10,446,467	702,430	2,340,827	3,043,257
$60,000 to $70,000	238	15,405,037	425,382	9,073,370	557,689	2,264,641	2,822,330
$70,000 to $80,000	138	10,251,592	249,800	6,020,758	354,876	1,750,000	2,104,876
$80,000 to $90,000	112	9,479,234	211,200	4,502,303	394,748	1,865,377	2,260,125
$90,000 to $100,000	75	7,095,354	126,800	3,499,080	282,696	1,572,801	1,855,497
$100,000 to $150,000	180	21,782,170	323,160	14,215,245	773,269	6,220,155	6,993,424
$150,000 to $200,000	50	8,520,946	79,600	4,677,803	324,726	3,047,226	3,371,952
$200,000 to $250,000	26	5,765,932	48,200	2,666,644	261,762	2,354,852	2,616,614
$250,000 to $300,000	15	4,139,466	29,200	1,954,412	182,868	1,846,330	2,029,198
$300,000 to $400,000	17	5,751,486	31,600	3,245,050	216,200	2,748,107	2,964,307
$400,000 to $500,000	5	2,082,488	11,000	918,977	91,433	1,054,517	1,145,950
$500,000 to $750,000	7	4,173,044	14,000	1,630,454	204,150	2,275,317	2,479,467
$750,000 to $1,000,000	4	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	.....	.....	.....	.....	.....	.....	.....
$3,000,000 to $4,000,000	.....	.....	.....	.....	.....	.....	.....
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	.....	.....	.....	.....	.....	.....	.....
Classes grouped [2]	.....	4,395,032	9,200	1,740,991	210,530	2,530,668	2,741,198
Grand total	401,770	1,368,406,648	705,157,500	222,423,509	26,451,182	42,917,812	69,368,994

MICHIGAN.

$1,000 to $2,000 [1]	31,672	$50,238,191	$66,572,824	$1,246,594	.....	.....	.....
$1,000 to $2,000	100,643	151,379,607	102,199,058	413,520	$1,954,845	.....	$1,954,845
$2,000 to $3,000 [1]	39,062	88,865,810	97,597,855	3,333,826	.....	.....	.....
$2,000 to $3,000	71,785	176,300,416	130,403,229	1,062,294	1,811,707	.....	1,811,707
$3,000 to $4,000 [1]	1,549	5,238,929	3,813,098	2,591,254	.....	.....	.....
$3,000 to $4,000	26,886	92,051,659	56,314,002	2,227,261	1,348,244	.....	1,348,244
$4,000 to $5,000 [1]	414	1,800,578	754,353	1,420,560	.....	.....	.....
$4,000 to $5,000	11,199	49,781,362	23,591,461	2,500,469	959,640	.....	959,640
$5,000 to $6,000	5,692	31,098,532	12,004,692	2,841,523	679,676	$23,794	703,470
$6,000 to $7,000	3,467	22,391,860	7,258,886	2,384,969	561,488	64,955	626,443
$7,000 to $8,000	2,439	18,269,368	5,081,139	2,638,418	528,685	91,915	620,600
$8,000 to $9,000	1,667	14,133,031	3,437,626	2,296,688	452,352	106,987	559,339
$9,000 to $10,000	1,332	12,648,599	2,729,764	2,171,242	451,510	126,008	577,518
$10,000 to $11,000	962	10,091,247	1,949,238	1,806,878	378,425	124,309	502,734
$11,000 to $12,000	779	8,970,484	1,584,498	1,902,669	345,024	132,849	477,873
$12,000 to $13,000	632	7,881,979	1,291,313	1,691,640	312,543	134,170	446,713
$13,000 to $14,000	539	7,278,722	1,071,500	1,857,362	286,639	141,317	427,956
$14,000 to $15,000	437	6,336,852	872,302	1,570,317	258,995	138,978	397,973
$15,000 to $20,000	1,368	23,626,131	2,740,442	6,441,239	1,011,406	686,342	1,697,748
$20,000 to $25,000	813	18,200,147	1,619,847	5,420,267	791,225	757,421	1,548,646
$25,000 to $30,000	492	13,422,353	952,850	4,512,931	598,707	721,049	1,319,756
$30,000 to $40,000	524	17,875,730	1,011,400	6,402,717	790,687	1,263,672	2,054,359
$40,000 to $50,000	236	10,458,129	461,061	4,260,347	447,697	1,005,371	1,453,068
$50,000 to $60,000	135	7,447,679	261,200	3,281,391	306,790	919,793	1,226,583
$60,000 to $70,000	97	6,258,355	187,800	2,724,881	256,861	918,553	1,175,414
$70,000 to $80,000	58	4,323,049	118,400	2,324,082	171,764	742,904	914,668

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MICHIGAN—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$80,000 to $90,000	40	$3,383,389	$73,600	$1,684,945	$130,860	$665,810	$796,670
$90,000 to $100,000	36	3,447,626	67,000	2,011,653	138,259	774,959	913,218
$100,000 to $150,000	73	9,095,741	127,913	5,508,189	334,042	2,651,729	2,985,771
$150,000 to $200,000	22	3,848,310	34,660	2,900,125	82,430	1,396,270	1,478,700
$200,000 to $250,000	13	2,837,462	53,972	1,945,531	69,966	1,150,107	1,220,073
$250,000 to $300,000	3	839,880	6,600	393,453	34,646	376,459	411,105
$300,000 to $400,000	7	2,401,696	12,400	965,838	111,791	1,152,639	1,264,420
$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	2	13,456,335	2,400	13,205,330	4,359	8,613,638	8,617,997
Classes grouped [2]							
Grand total	305,075	895,679,238	526,258,383	99,940,403	15,611,263	24,881,998	40,493,261

MINNESOTA.

$1,000 to $2,000 [1]	13,232	$20,907,799	$29,079,727	$548,150			
$1,000 to $2,000	48,816	70,838,155	48,928,423	434,486	$857,329		$857,329
$2,000 to $3,000 [1]	21,153	49,241,704	54,915,087	1,430,937			
$2,000 to $3,000	36,822	90,438,881	68,920,780	1,383,239	805,480		805,480
$3,000 to $4,000 [1]	1,659	5,412,825	4,752,085	1,159,755			
$3,000 to $4,000	14,106	47,965,314	29,215,201	1,659,804	686,501		686,501
$4,000 to $5,000 [1]	332	1,524,556	682,934	1,035,926			
$4,000 to $5,000	5,673	25,306,023	11,718,327	1,861,724	470,242		470,242
$5,000 to $6,000	3,251	17,803,447	6,838,125	1,660,616	387,779	$13,273	401,052
$6,000 to $7,000	2,043	13,204,934	4,306,447	1,471,829	328,935	39,348	368,283
$7,000 to $8,000	1,515	11,274,360	3,236,437	1,267,193	331,363	56,763	388,126
$8,000 to $9,000	967	8,193,557	2,066,475	1,289,057	259,863	62,112	321,975
$9,000 to $10,000	725	6,876,575	1,530,816	967,260	246,189	68,334	314,523
$10,000 to $11,000	583	6,096,518	1,204,666	1,231,907	218,766	74,882	293,648
$11,000 to $12,000	444	5,102,685	936,167	975,685	198,336	74,981	273,317
$12,000 to $13,000	358	4,469,223	757,156	1,263,862	172,157	76,553	248,710
$13,000 to $14,000	260	3,507,448	541,117	755,428	145,545	68,738	214,283
$14,000 to $15,000	224	3,249,617	462,800	1,043,611	128,126	71,311	199,437
$15,000 to $20,000	740	12,711,342	1,502,710	3,651,660	519,604	365,867	885,471
$20,000 to $25,000	412	9,180,221	817,050	2,922,570	390,414	378,382	768,796
$25,000 to $30,000	207	5,641,252	426,000	1,968,304	235,815	301,844	537,659
$30,000 to $40,000	244	8,351,121	468,806	4,201,012	298,591	586,368	884,959
$40,000 to $50,000	117	5,287,118	216,400	2,419,447	201,970	514,675	716,645
$50,000 to $60,000	69	3,779,186	125,800	1,850,475	145,687	462,339	608,026
$60,000 to $70,000	42	2,716,386	80,600	2,323,514	95,601	398,456	494,057
$70,000 to $80,000	34	2,529,533	60,000	1,458,304	80,887	433,514	514,401
$80,000 to $90,000	18	1,536,441	27,400	977,770	32,781	303,517	336,298
$90,000 to $100,000	23	2,180,096	48,200	1,327,940	63,755	484,741	548,496
$100,000 to $150,000	34	4,166,050	59,200	3,754,682	65,215	1,197,685	1,262,900
$150,000 to $200,000	7	1,210,557	16,000	748,326	40,640	436,481	477,121
$200,000 to $250,000	4	891,883	3,000	1,019,489	6,323	365,174	371,497
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000							
$400,000 to $500,000	3	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,617,434	9,600	268,051	106,518	814,119	920,637
Grand total	154,118	453,212,241	273,953,536	50,332,013	7,520,412	7,649,457	15,169,869

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MISSISSIPPI.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	4,610	$7,109,960	$9,428,320	$133,705	.....	.....	.....
$1,000 to $2,000	5,396	8,221,318	5,423,125	45,183	$111,217	.....	$111,217
$2,000 to $3,000 [1]	5,203	11,925,422	13,009,509	310,873	.....	.....	.....
$2,000 to $3,000	5,461	13,681,946	9,822,034	93,368	153,628	.....	153,628
$3,000 to $4,000 [1]	97	324,110	242,000	249,369	.....	.....	.....
$3,000 to $4,000	3,384	11,627,447	7,118,217	200,344	172,848	.....	172,848
$4,000 to $5,000 [1]	73	324,159	164,560	287,048	.....	.....	.....
$4,000 to $5,000	1,613	7,201,143	3,561,507	244,551	138,735	.....	138,735
$5,000 to $6,000	619	3,392,028	1,331,571	267,827	75,588	$2,272	77,860
$5,000 to $7,000	387	2,499,480	811,683	217,304	65,563	7,139	72,702
$7,000 to $8,000	252	1,883,528	553,264	170,826	57,452	9,228	66,680
$8,000 to $9,000	180	1,523,791	392,600	166,538	52,184	11,549	63,733
$9,000 to $10,000	129	1,223,196	268,000	165,711	44,279	12,185	56,464
$10,000 to $11,000	92	964,837	193,800	212,337	33,964	11,899	45,863
$11,000 to $12,000	80	915,394	171,400	192,936	34,711	13,402	48,113
$12,000 to $13,000	54	674,102	107,700	106,724	28,873	11,373	40,246
$13,000 to $14,000	36	484,968	73,000	108,456	21,251	9,508	30,759
$14,000 to $15,000	40	580,356	77,800	125,978	27,751	12,787	40,538
$15,000 to $20,000	122	2,066,532	251,800	473,581	94,097	58,129	152,226
$20,000 to $25,000	59	1,325,737	120,800	303,521	64,711	55,480	120,191
$25,000 to $30,000	38	1,053,555	82,800	215,682	53,083	57,090	110,173
$30,000 to $40,000	49	1,703,087	100,000	500,841	84,130	124,067	208,197
$40,000 to $50,000	16	709,129	30,600	194,645	35,956	68,379	104,335
$50,000 to $60,000	10	543,003	25,200	104,417	30,912	65,786	96,698
$60,000 to $70,000	11	731,048	22,600	191,732	39,844	110,748	150,592
$70,000 to $80,000	3	221,712	5,000	139,893	5,728	37,761	43,489
$80,000 to $90,000	3	262,059	5,400	64,064	14,925	53,345	68,270
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	.....	.....	.....	.....	.....	.....	.....
$250,000 to $300,000	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]	.....	781,305	10,600	128,588	49,863	271,787	321,650
Grand total	28,022	83,954,352	53,404,890	5,616,042	1,491,293	1,003,914	2,495,207

MISSOURI.

$1,000 to $2,000 [1]	25,460	$39,862,192	$52,062,110	$1,170,612	.....	.....	.....
$1,000 to $2,000	35,366	52,760,972	35,797,019	208,512	$675,262	.....	$675,262
$2,000 to $3,000 [1]	20,984	47,814,570	51,605,686	1,865,090	.....	.....	.....
$2,000 to $3,000	34,547	85,765,423	61,640,211	638,120	935,185	.....	935,185
$3,000 to $4,000 [1]	770	2,542,436	1,807,918	1,615,716	.....	.....	.....
$3,000 to $4,000	17,272	59,418,363	35,605,304	892,735	911,006	.....	911,006
$4,000 to $5,000 [1]	208	927,640	385,294	995,452	.....	.....	.....
$4,000 to $5,000	9,600	42,923,564	19,751,042	1,485,721	862,121	.....	862,121
$5,000 to $6,000	4,278	23,306,877	8,768,586	2,371,527	509,268	$19,619	528,887
$6,000 to $7,000	2,941	19,029,859	5,982,541	2,539,151	467,722	57,122	524,844
$7,000 to $8,000	2,045	15,291,014	4,155,317	2,538,002	429,862	80,773	510,635
$8,000 to $9,000	1,425	12,063,643	2,872,317	2,262,713	372,935	90,998	463,933
$9,000 to $10,000	1,083	10,286,532	2,169,081	2,066,359	347,286	102,380	449,666
$10,000 to $11,000	826	8,647,819	1,629,660	2,035,912	302,814	106,367	409,181
$11,000 to $12,000	674	7,722,573	1,347,714	1,980,136	276,581	112,844	389,425
$12,000 to $13,000	575	7,172,569	1,134,016	1,753,588	279,338	122,751	402,089
$13,000 to $14,000	445	6,000,196	862,567	1,800,518	224,733	116,723	341,456
$14,000 to $15,000	378	5,473,049	715,861	1,508,658	220,014	119,831	339,845
$15,000 to $20,000	1,233	21,268,516	2,389,633	6,312,408	857,180	613,347	1,470,527

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MISSOURI—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$20,000 to $25,000	704	$15,666,634	$1,327,970	$5,144,697	$657,008	$648,177	$1,305,185
$25,000 to $30,000	389	10,648,087	745,300	4,165,807	420,511	573,941	994,452
$30,000 to $40,000	433	15,003,724	820,129	6,184,381	605,244	1,083,626	1,688,870
$40,000 to $50,000	207	9,241,151	380,094	4,114,563	374,374	897,631	1,272,005
$50,000 to $60,000	121	6,637,712	219,700	3,808,734	222,354	814,443	1,036,797
$60,000 to $70,000	79	5,145,056	136,600	2,895,371	175,422	763,658	939,080
$70,000 to $80,000	52	3,895,364	92,200	2,359,273	141,115	672,557	813,672
$80,000 to $90,000	28	2,362,281	42,400	1,772,487	61,287	463,278	524,565
$90,000 to $100,000	19	1,790,304	36,800	1,227,978	56,045	395,383	451,428
$100,000 to $150,000	40	4,913,321	71,200	2,367,700	208,478	1,413,257	1,621,735
$150,000 to $200,000	7	1,192,147	10,400	531,313	53,590	426,170	479,760
$200,000 to $250,000	3	659,084	5,200	474,925	14,836	267,981	282,817
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	5	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		2,697,506	13,500	587,705	174,181	1,079,092	1,253,273
Grand total	162,199	548,130,178	294,583,370	71,672,864	10,835,752	11,041,949	21,877,701

MONTANA.

$1,000 to $2,000 [1]	6,476	$10,662,425	$13,956,787	$118,739			
$1,000 to $2,000	13,660	21,148,288	13,746,463	42,014	$296,746		$296,746
$2,000 to $3,000 [1]	7,978	18,118,461	20,385,713	109,315			
$2,000 to $3,000	10,698	26,162,720	17,807,659	108,256	330,581		330,581
$3,000 to $4,000 [1]	207	702,749	604,490	153,432			
$3,000 to $4,000	3,686	12,414,266	7,639,904	138,626	187,034		187,034
$4,000 to $5,000 [1]	38	167,042	90,110	91,612			
$4,000 to $5,000	1,238	5,443,781	2,594,816	226,460	104,410		104,410
$5,000 to $6,000	522	2,856,673	1,091,435	268,827	62,639	$2,106	64,745
$6,000 to $7,000	313	2,008,686	675,873	251,070	48,076	5,119	53,195
$7,000 to $8,000	186	1,387,919	401,050	463,651	38,753	7,256	46,009
$8,000 to $9,000	134	1,132,901	279,143	192,546	37,351	7,683	45,034
$9,000 to $10,000	91	862,378	184,400	222,686	27,246	8,551	35,797
$10,000 to $11,000	61	638,450	126,400	166,776	22,198	7,928	30,126
$11,000 to $12,000	53	607,584	107,200	129,661	23,534	8,934	32,468
$12,000 to $13,000	30	374,816	58,800	124,298	13,996	6,442	20,438
$13,000 to $14,000	28	378,227	54,600	89,497	15,805	7,193	22,998
$14,000 to $15,000	23	334,289	39,800	116,745	11,810	7,406	19,216
$15,000 to $20,000	69	1,181,259	135,600	431,283	38,419	36,575	74,994
$20,000 to $25,000	34	750,346	62,800	330,260	26,438	31,160	57,598
$25,000 to $30,000	9	248,770	14,200	198,186	10,745	13,595	24,340
$30,000 to $40,000	15	531,161	27,200	193,049	22,932	39,174	62,106
$40,000 to $50,000	2	86,570	4,800	28,360	3,955	8,116	12,071
$50,000 to $60,000	3	169,135	6,000	23,173	10,716	21,359	32,075
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000							
$200,000 to $250,000	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	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							

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

MONTANA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		$979,298	$5,200	$931,702	$2,972	$478,237	$481,209
Grand total	45,557	109,348,194	80,100,443	5,150,224	1,336,356	696,834	2,033,190

NEBRASKA.

$1,000 to $2,000 [1]	12,222	$19,689,290	$27,032,584	$257,277			
$1,000 to $2,000	22,806	34,240,467	22,906,608	57,440	$457,451		$457,451
$2,000 to $3,000 [1]	12,027	27,721,390	31,310,270	313,978			
$2,000 to $3,000	20,325	51,173,996	36,709,182	330,971	588,722		588,722
$3,000 to $4,000 [1]	682	2,251,532	2,042,398	483,659			
$3,000 to $4,000	12,162	41,828,477	26,026,885	609,953	611,077		611,077
$4,000 to $5,000 [1]	32	131,427	71,322	95,636			
$4,000 to $5,000	7,125	31,896,235	15,736,539	499,492	622,019		622,019
$5,000 to $6,000	3,055	16,700,673	6,704,286	728,461	379,623	$11,038	390,661
$6,000 to $7,000	1,935	12,514,376	4,247,217	702,096	330,097	33,648	363,745
$7,000 to $8,000	1,309	9,763,253	2,882,550	662,933	305,022	47,742	352,764
$8,000 to $9,000	792	6,713,806	1,686,900	586,606	241,455	50,972	292,427
$9,000 to $10,000	674	6,384,133	1,436,258	594,390	246,383	60,639	307,022
$10,000 to $11,000	471	4,950,417	973,600	542,099	209,155	61,257	270,412
$11,000 to $12,000	353	4,053,107	756,534	458,149	174,849	59,424	234,273
$12,000 to $13,000	291	3,631,217	603,000	340,283	171,051	62,137	233,188
$13,000 to $14,000	224	3,013,303	476,200	335,082	144,385	58,078	202,463
$14,000 to $15,000	181	2,617,720	355,200	378,395	125,948	57,032	182,980
$15,000 to $20,000	492	8,601,126	1,037,800	1,256,397	437,132	244,833	681,965
$20,000 to $25,000	219	4,855,748	452,000	936,483	252,086	199,120	451,206
$25,000 to $30,000	135	3,669,806	267,600	1,065,601	174,564	199,574	374,138
$30,000 to $40,000	121	4,105,352	232,600	909,444	219,932	289,963	509,895
$40,000 to $50,000	37	1,616,921	73,400	505,551	86,989	152,612	239,601
$50,000 to $60,000	27	1,458,849	55,000	408,134	69,852	175,891	245,743
$60,000 to $70,000	7	439,349	14,600	72,366	26,212	62,475	88,687
$70,000 to $80,000	10	734,685	18,400	270,069	33,961	124,173	158,134
$80,000 to $90,000	8	690,540	16,800	233,601	33,617	138,803	172,420
$90,000 to $100,000	3	280,724	5,800	4,513	20,992	61,543	82,535
$100,000 to $150,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$150,000 to $200,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000							
$250,000 to $300,000	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]		634,787	7,800	310,700	25,288	224,489	249,777
Grand total	97,729	306,362,706	184,139,333	13,949,759	5,987,862	2,375,443	8,363,305

NEVADA.

$1,000 to $2,000 [1]	1,135	$1,811,158	$2,492,532	$9,432			
$1,000 to $2,000	3,373	5,243,009	3,414,329	5,117	$73,071		$73,071
$2,000 to $3,000 [1]	1,223	2,779,512	3,034,603	38,882			
$2,000 to $3,000	2,705	6,628,958	4,480,283	13,293	85,211		85,211
$3,000 to $4,000 [1]	17	55,013	54,096	5,292			
$3,000 to $4,000	1,079	3,676,074	2,161,160	28,244	59,330		59,330
$4,000 to $5,000 [1]	3	14,180	7,056	7,938			

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEVADA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$4,000 to $5,000	428	$1,927,177	$841,320	$42,292	$41,582	.....	$41,582
$5,000 to $6,000	166	903,796	329,164	69,463	20,727	$573	21,300
$6,000 to $7,000	80	515,385	150,000	62,103	13,576	1,511	15,087
$7,000 to $8,000	68	503,000	127,512	80,756	15,799	2,478	18,277
$8,000 to $9,000	21	177,643	37,000	45,709	5,694	1,340	7,034
$9,000 to $10,000	23	220,546	41,600	31,657	8,115	2,257	10,372
$10,000 to $11,000	12	123,698	24,400	26,675	3,385	1,460	4,845
$11,000 to $12,000	10	115,242	18,400	15,317	4,923	1,720	6,643
$12,000 to $13,000	6	74,629	11,400	14,524	3,172	1,267	4,439
$13,000 to $14,000	8	107,143	11,500	16,823	5,107	1,967	7,074
$14,000 to $15,000	6	86,623	9,800	50,550	3,179	1,896	5,075
$15,000 to $20,000	12	211,500	19,800	24,560	11,331	6,366	17,697
$20,000 to $25,000	3	64,163	5,800	35,315	1,630	2,506	4,136
$25,000 to $30,000	.....	.....	.....	.....	.....	.....	.....
$30,000 to $40,000	3	99,485	7,000	159,740	2,032	6,872	8,904
$40,000 to $50,000	.....	.....	.....	.....	.....	.....	.....
$50,000 to $60,000	.....	.....	.....	.....	.....	.....	.....
$60,000 to $70,000	.....	.....	.....	.....	.....	.....	.....
$70,000 to $80,000	.....	.....	.....	.....	.....	.....	.....
$80,000 to $90,000	.....	.....	.....	.....	.....	.....	.....
$90,000 to $100,000	.....	.....	.....	.....	.....	.....	.....
$100,000 to $150,000	.....	.....	.....	.....	.....	.....	.....
$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]	.....	.....	.....	.....	.....	.....	.....
Grand total	10,381	25,337,934	17,278,755	783,682	357,864	32,213	390,077

NEW HAMPSHIRE.

$1,000 to $2,000 [1]	4,687	$7,098,979	$8,851,930	$1,243,623	.....	.....	.....
$1,000 to $2,000	11,193	16,021,375	11,272,933	152,599	$185,843	.....	$185,843
$2,000 to $3,000 [1]	4,434	10,277,396	10,469,665	1,487,565	.....	.....	.....
$2,000 to $3,000	7,343	18,051,668	12,939,299	283,963	194,261	.....	194,261
$3,000 to $4,000 [1]	440	1,498,652	803,671	1,002,095	.....	.....	.....
$3,000 to $4,000	3,687	12,717,314	7,832,740	358,281	181,844	.....	181,844
$4,000 to $5,000 [1]	185	818,035	290,985	659,438	.....	.....	.....
$4,000 to $5,000	1,735	7,721,886	3,564,327	548,782	141,883	.....	141,883
$5,000 to $6,000	581	3,173,067	1,147,993	595,820	62,487	$2,274	64,761
$6,000 to $7,000	372	2,396,776	726,804	591,713	50,746	6,940	57,686
$7,000 to $8,000	245	1,838,325	464,800	440,641	46,854	9,670	56,524
$8,000 to $9,000	199	1,692,434	374,491	413,148	48,759	12,734	61,493
$9,000 to $10,000	129	1,224,033	248,000	303,287	37,265	12,184	49,449
$10,000 to $11,000	113	1,182,425	214,166	426,422	34,559	14,491	49,050
$11,000 to $12,000	92	1,058,507	170,400	407,735	30,953	15,659	46,612
$12,000 to $13,000	71	886,522	131,200	358,738	27,205	15,128	42,333
$13,000 to $14,000	62	833,408	118,600	351,583	24,616	16,063	40,679
$14,000 to $15,000	47	681,732	87,321	291,676	20,983	15,055	36,038
$15,000 to $20,000	136	2,359,335	252,800	1,005,322	80,360	68,083	148,443
$20,000 to $25,000	79	1,753,091	140,000	783,795	59,708	72,193	131,901
$25,000 to $30,000	39	1,074,721	67,400	501,440	41,513	58,691	100,204
$30,000 to $40,000	50	1,731,176	90,800	927,472	59,661	125,312	184,973
$40,000 to $50,000	19	854,532	41,000	238,479	44,208	83,924	128,132
$50,000 to $60,000	11	598,477	16,000	219,165	28,423	73,280	101,703
$60,000 to $70,000	16	1,028,281	28,000	745,224	31,863	150,245	182,108
$70,000 to $80,000	6	456,107	11,200	327,501	8,943	79,822	88,765

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW HAMPSHIRE—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$80,000 to $90,000	3	$260,904	$4,600	$241,817	$1,768	$52,843	$54,611
$90,000 to $100,000	2	188,519	3,000	174,950	928	41,624	42,552
$100,000 to $150,000	5	587,651	12,400	121,683	35,749	163,128	198,877
$150,000 to $200,000	2	366,211	3,000	245,785	13,970	136,098	150,068
$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]							
Grand total	35,983	100,431,539	60,379,525	15,449,742	1,495,352	1,225,441	2,720,793

NEW JERSEY.

$1,000 to $2,000 [1]	25,755	$41,515,683	$51,772,582	$894,838			
$1,000 to $2,000	82,336	122,629,835	82,769,235	1,074,342	$1,563,345		$1,563,345
$2,000 to $3,000 [1]	34,270	78,322,758	85,152,366	1,690,329			
$2,000 to $3,000	68,209	169,064,402	120,304,119	1,984,531	1,886,186		1,886,186
$3,000 to $4,000 [1]	1,202	4,009,885	3,052,512	1,556,746			
$3,000 to $4,000	38,347	131,834,140	78,606,799	2,288,263	2,037,596		2,037,596
$4,000 to $5,000 [1]	248	1,097,774	388,630	881,413			
$4,000 to $5,000	18,853	83,623,828	38,218,055	3,543,913	1,668,958		1,668,958
$5,000 to $6,000	6,562	36,211,030	13,497,438	2,953,824	824,186	$26,487	850,673
$6,000 to $7,000	4,669	30,151,889	9,591,342	3,392,537	763,007	81,613	844,620
$7,000 to $8,000	3,177	23,737,962	6,565,674	2,770,077	709,600	122,608	832,208
$8,000 to $9,000	2,158	18,277,231	4,366,899	2,442,837	619,060	137,907	756,967
$9,000 to $10,000	1,686	15,980,925	3,472,153	2,571,473	586,626	157,997	744,623
$10,000 to $11,000	1,355	14,186,940	2,685,130	2,806,676	540,769	174,085	714,854
$11,000 to $12,000	1,026	11,797,365	2,045,856	2,231,692	470,610	173,943	644,553
$12,000 to $13,000	795	9,906,950	1,590,693	1,961,748	409,965	168,888	578,853
$13,000 to $14,000	651	8,785,609	1,312,770	1,926,818	365,596	171,718	537,314
$14,000 to $15,000	559	8,103,658	1,095,953	1,722,927	358,237	177,920	536,157
$15,000 to $20,000	1,864	32,120,399	3,691,118	7,974,484	1,431,370	924,607	2,355,977
$20,000 to $25,000	1,011	22,563,985	1,980,957	6,158,630	1,053,491	932,158	1,985,649
$25,000 to $30,000	634	17,343,024	1,265,633	5,102,778	831,756	933,056	1,764,812
$30,000 to $40,000	646	22,183,319	1,236,568	7,996,932	1,015,433	1,579,238	2,594,671
$40,000 to $50,000	363	16,177,324	658,882	7,084,486	739,387	1,564,203	2,303,590
$50,000 to $60,000	205	11,227,434	384,671	4,709,968	489,059	1,371,779	1,860,838
$60,000 to $70,000	104	6,699,719	205,941	2,350,803	326,891	979,854	1,306,745
$70,000 to $80,000	80	6,039,899	147,071	2,353,903	288,518	1,051,045	1,339,563
$80,000 to $90,000	53	4,441,101	98,971	1,621,238	224,157	864,740	1,088,897
$90,000 to $100,000	32	3,025,791	57,062	1,646,338	119,578	671,064	790,642
$100,000 to $150,000	85	10,286,917	140,200	5,412,241	405,162	2,899,517	3,304,679
$150,000 to $200,000	24	4,223,046	39,400	2,019,278	178,184	1,537,235	1,715,419
$200,000 to $250,000	12	2,627,244	21,800	1,583,334	125,639	1,066,469	1,192,108
$250,000 to $300,000	5	1,404,099	9,000	489,703	72,466	630,010	702,476
$300,000 to $400,000	4	1,405,267	8,400	660,258	57,041	679,358	736,399
$400,000 to $500,000	3	1,423,140	5,400	686,490	57,824	742,108	799,932
$500,000 to $750,000	2	1,188,394	4,600	1,113,164	5,128	647,592	652,720
$750,000 to $1,000,000	2	1,616,795	3,200	1,891,498		921,769	921,769
$1,000,000 to $1,500,000	2	2,618,866	2,000	1,751,601	92,401	1,569,283	1,661,684
$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]							
Grand total	296,989	977,853,627	516,449,080	101,302,111	20,317,226	22,958,251	43,275,477

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW MEXICO.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	1,339	$2,167,584	$2,915,993	$19,824			
$1,000 to $2,000	3,077	4,761,523	3,115,266	5,890	$65,094		$65,094
$2,000 to $3,000 [1]	2,556	5,892,447	6,596,436	77,366			
$2,000 to $3,000	3,484	8,611,340	6,090,866	33,941	99,905		99,905
$3,000 to $4,000 [1]	98	328,495	272,790	74,820			
$3,000 to $4,000	1,686	5,789,927	3,565,500	86,791	85,770		85,770
$4,000 to $5,000 [1]	20	88,859	59,580	50,171			
$4,000 to $5,000	644	2,845,345	1,346,834	80,852	57,057		57,057
$5,000 to $6,000	258	1,406,925	515,130	87,676	33,247	$1,137	34,384
$6,000 to $7,000	163	1,050,795	308,300	83,225	29,230	3,085	32,315
$7,000 to $8,000	75	556,711	141,000	92,328	15,886	2,897	18,783
$8,000 to $9,000	60	506,358	115,800	73,552	16,753	3,983	20,736
$9,000 to $10,000	45	425,965	86,800	51,891	17,012	4,210	21,222
$10,000 to $11,000	24	248,789	44,400	33,614	10,837	2,930	13,767
$11,000 to $12,000	29	334,829	51,400	74,011	13,332	5,669	19,001
$12,000 to $13,000	16	198,812	24,200	57,331	7,349	3,376	10,725
$13,000 to $14,000	10	133,976	18,000	52,479	4,190	2,597	6,787
$14,000 to $15,000	7	101,758	11,800	35,458	3,406	2,248	5,654
$15,000 to $20,000	32	544,493	48,600	223,655	16,860	14,432	31,292
$20,000 to $25,000	17	372,797	26,400	110,676	16,123	15,099	31,222
$25,000 to $30,000	8	224,692	9,200	117,000	6,654	12,505	19,159
$30,000 to $40,000	5	176,775	6,600	138,006	6,658	13,086	19,744
$40,000 to $50,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$50,000 to $60,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		153,925	4,000	117,638	2,230	17,726	19,956
Grand total	13,656	36,923,120	25,374,895	1,778,195	507,593	104,980	612,573

NEW YORK.

$1,000 to $2,000 [1]	93,115	$144,402,441	$186,888,966	$3,924,271			
$1,000 to $2,000	277,425	412,449,358	277,936,828	2,585,586	$5,375,169		$5,375,169
$2,000 to $3,000 [1]	92,405	210,818,780	227,326,973	6,753,438			
$2,000 to $3,000	244,376	603,190,628	419,996,510	7,080,327	7,136,949		7,136,949
$3,000 to $4,000 [1]	3,144	10,533,143	7,540,373	4,411,185			
$3,000 to $4,000	138,604	476,926,150	282,364,570	8,507,756	7,476,342		7,476,342
$4,000 to $5,000 [1]	797	3,598,304	1,306,172	2,990,469			
$4,000 to $5,000	72,018	321,898,808	147,048,660	12,191,668	6,568,507		6,568,507
$5,000 to $6,000	30,164	165,320,416	61,107,183	13,071,292	3,854,969	$112,730	3,967,699
$6,000 to $7,000	18,738	121,257,704	37,596,075	13,380,187	3,170,219	348,733	3,518,952
$7,000 to $8,000	12,973	97,239,207	25,682,334	12,067,887	2,997,941	511,833	3,509,774
$8,000 to $9,000	8,973	76,402,839	17,612,210	12,696,260	2,604,030	581,430	3,185,460
$9,000 to $10,000	7,301	69,552,658	14,234,508	11,745,009	2,582,667	698,462	3,281,129
$10,000 to $11,000	5,435	57,198,059	10,448,749	10,622,452	2,245,015	712,083	2,957,098
$11,000 to $12,000	4,567	52,757,677	8,845,167	10,476,521	2,173,358	785,824	2,959,182
$12,000 to $13,000	3,638	45,874,751	7,005,453	10,242,640	1,948,247	799,513	2,747,760
$13,000 to $14,000	3,176	42,926,653	6,439,868	10,141,319	1,853,702	845,590	2,699,292
$14,000 to $15,000	2,689	39,023,783	5,058,101	8,561,039	1,739,527	859,592	2,599,119
$15,000 to $20,000	9,217	159,281,685	17,396,222	42,030,344	7,311,875	4,608,892	11,920,767
$20,000 to $25,000	5,138	114,998,314	9,595,139	34,582,020	5,397,500	4,769,036	10,166,536

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to canceal net income and indentity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NEW YORK—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$25,000 to $30,000	3,268	$89,417,482	$6,056,394	$29,397,208	$4,277,130	$4,812,716	$9,089,846
$30,000 to $40,000	3,782	130,219,100	6,889,672	44,477,921	6,204,410	9,311,533	15,515,943
$40,000 to $50,000	2,132	94,943,040	3,824,331	37,507,408	4,472,679	9,179,559	13,652,238
$50,000 to $60,000	1,254	68,548,351	2,206,827	28,822,975	3,217,899	8,359,979	11,577,878
$60,000 to $70,000	841	54,437,449	1,525,901	22,576,667	2,608,425	8,004,483	10,612,908
$70,000 to $80,000	566	42,233,636	1,005,750	17,555,899	2,071,131	7,250,136	9,321,267
$80,000 to $90,000	401	33,990,111	691,300	15,201,605	1,564,979	6,696,092	8,261,071
$90,000 to $100,000	290	27,580,000	517,344	11,742,949	1,315,920	6,149,696	7,465,616
$100,000 to $150,000	693	84,444,666	1,189,184	42,820,706	3,794,318	24,157,486	27,951,804
$150,000 to $200,000	206	34,911,585	331,800	17,012,307	1,512,116	12,394,119	13,906,235
$200,000 to $250,000	101	22,466,238	151,700	17,203,690	779,244	9,149,298	9,928,542
$250,000 to $300,000	56	15,429,675	94,400	11,092,240	633,705	6,878,368	7,512,073
$300,000 to $400,000	60	20,679,580	86,400	16,475,191	713,043	9,894,378	10,607,421
$400,000 to $500,000	28	12,511,507	33,800	12,191,808	291,456	6,185,600	6,477,056
$500,000 to $750,000	34	20,687,940	36,000	16,215,392	419,654	11,135,498	11,555,152
$750,000 to $1,000,000	10	8,318,784	13,200	4,236,416	351,771	4,759,119	5,110,890
$1,000,000 to $1,500,000	11	12,449,434	10,900	7,957,660	463,305	7,361,489	7,824,794
$1,500,000 to $2,000,000	2	3,566,977	1,000	4,635,401	9,226	2,124,439	2,133,665
$2,000,000 to $3,000,000	2	5,566,504	2,000	4,620,063	143,178	3,485,247	3,628,425
$3,000,000 to $4,000,000	2	6,106,637	1,200	8,334,601	.....	3,836,334	3,836,334
$4,000,000 to $5,000,000	.....	.....	.....	.....	.....	.....	.....
$5,000,000 and over	2	16,463,642	4,200	23,816,298	.....	10,568,387	10,568,387
Classes grouped [2]	.....	.....	.....	.....	.....	.....	.....
Grand total	1,047,634	4,030,623,696	1,795,803,364	631,956,075	99,279,606	187,327,674	286,607,280

NORTH CAROLINA.

$1,000 to $2,000 [1]	5,109	$8,201,628	$10,611,096	$441,583	.....	.....	.....
$1,000 to $2,000	11,530	17,098,306	11,656,849	45,013	$218,744	.....	$218,744
$2,000 to $3,000 [1]	7,264	16,921,390	18,465,642	649,784	.....	.....	.....
$2,000 to $3,000	9,420	23,477,909	16,957,024	266,765	250,194	.....	250,194
$3,000 to $4,000 [1]	421	1,417,337	1,154,508	458,349	.....	.....	.....
$3,000 to $4,000	5,991	20,682,854	13,040,581	485,099	281,690	.....	281,690
$4,000 to $5,000 [1]	129	552,007	282,141	320,700	.....	.....	.....
$4,000 to $5,000	2,761	12,307,692	6,230,829	511,104	226,293	.....	226,293
$5,000 to $6,000	1,042	5,722,568	2,239,732	849,323	116,350	$4,730	121,080
$6,000 to $7,000	795	5,142,242	1,759,160	713,160	116,006	13,969	129,975
$7,000 to $8,000	554	4,135,435	1,182,121	648,064	113,319	21,279	134,598
$8,000 to $9,000	370	3,135,691	778,340	753,378	86,567	23,740	110,307
$9,000 to $10,000	309	2,929,364	659,517	683,320	91,170	29,205	120,375
$10,000 to $11,000	224	2,352,761	471,795	620,309	81,233	29,127	110,360
$11,000 to $12,000	199	2,274,236	416,817	690,379	80,223	33,075	113,298
$12,000 to $13,000	141	1,758,173	299,850	431,989	62,642	30,285	92,927
$13,000 to $14,000	119	1,607,793	255,000	366,573	69,286	33,937	103,223
$14,000 to $15,000	122	1,762,517	257,200	470,332	67,578	39,191	106,769
$15,000 to $20,000	309	5,283,286	642,545	1,705,371	212,521	155,334	367,855
$20,000 to $25,000	142	3,191,445	292,600	1,109,127	128,566	133,089	261,655
$25,000 to $30,000	105	2,862,467	219,800	1,246,801	99,216	153,788	253,004
$30,000 to $40,000	111	3,818,419	244,400	1,584,043	151,830	274,654	426,484
$40,000 to $50,000	70	3,135,273	144,200	1,574,252	117,890	305,575	423,465
$50,000 to $60,000	22	1,204,283	44,333	630,990	40,303	147,420	187,723
$60,000 to $70,000	23	1,485,776	42,800	646,254	62,097	218,470	280,567
$70,000 to $80,000	17	1,265,697	31,000	460,850	59,125	217,149	276,274
$80,000 to $90,000	8	678,997	14,000	491,642	17,293	134,103	151,396
$90,000 to $100,000	10	949,793	21,200	348,914	46,069	211,604	257,673
$100,000 to $150,000	12	1,479,260	20,200	833,848	61,808	427,335	489,143
$150,000 to $200,000	3	534,714	5,000	317,619	21,722	195,970	217,692
$200,000 to $250,000	5	1,077,871	8,400	986,408	21,056	434,273	455,329
$250,000 to $300,000	2	556,239	3,000	632,523	10,904	248,763	259,667
$300,000 to $400,000	.....	.....	.....	.....	.....	.....	.....
$400,000 to $500,000	.....	.....	.....	.....	.....	.....	.....
$500,000 to $750,000	.....	.....	.....	.....	.....	.....	.....
$750,000 to $1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,500,000 to $2,000,000	.....	.....	.....	.....	.....	.....	.....
$2,000,000 to $3,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

NORTH CAROLINA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		$4,796,414	$3,000	$1,507,503	$273,748	$2,919,167	$3,192,915
Grand total	47,342	163,799,837	88,454,680	23,481,369	3,185,443	6,435,232	9,620,675

NORTH DAKOTA.

$1,000 to $2,000 [1]	2,726	$4,317,362	$5,926,700	$103,369			
$1,000 to $2,000	5,831	8,775,196	5,831,335	41,472	$116,749		$116,749
$2,000 to $3,000 [1]	4,350	10,108,604	11,205,740	358,755			
$2,000 to $3,000	5,007	12,438,054	8,813,832	87,912	142,188		142,188
$3,000 to $4,000 [1]	281	971,357	813,852	226,950			
$3,000 to $4,000	2,927	10,059,268	6,206,447	205,029	147,140		147,140
$4,000 to $5,000 [1]	61	266,249	158,860	142,644			
$4,000 to $5,000	1,655	7,332,716	3,500,959	336,623	143,611		143,611
$5,000 to $6,000	454	2,507,336	990,671	248,166	52,906	$2,085	54,991
$6,000 to $7,000	255	1,645,214	572,200	179,159	38,481	4,882	43,363
$7,000 to $8,000	167	1,243,287	380,400	116,970	35,153	6,425	41,578
$8,000 to $9,000	106	899,785	231,505	144,091	28,153	6,920	35,073
$9,000 to $10,000	80	754,059	164,400	131,757	26,023	7,389	33,412
$10,000 to $11,000	50	525,501	106,000	107,172	18,418	6,483	24,901
$11,000 to $12,000	38	434,957	77,100	111,485	14,161	6,273	20,434
$12,000 to $13,000	48	595,688	104,900	137,152	21,770	9,875	31,645
$13,000 to $14,000	31	417,365	60,250	130,922	14,249	7,959	22,208
$14,000 to $15,000	17	244,940	39,000	29,698	11,505	5,332	16,837
$15,000 to $20,000	68	1,148,870	147,404	261,005	49,330	31,916	81,246
$20,000 to $25,000	31	682,057	59,400	222,972	28,345	27,382	55,727
$25,000 to $30,000	11	296,498	21,400	144,771	9,810	15,727	25,537
$30,000 to $40,000	13	432,260	27,200	40,626	26,968	29,736	56,704
$40,000 to $50,000	2	91,811	3,400	42,590	3,270	9,187	12,457
$50,000 to $60,000							
$60,000 to $70,000							
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$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 $750,006							
$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]							
Grand total	24,209	66,188,434	45,442,955	3,551,290	928,230	177,571	1,105,801

OHIO.

$1,000 to $2,000 [1]	54,224	$86,156,775	$109,735,228	$4,320,832			
$1,000 to $2,000	114,166	172,320,426	115,157,975	833,543	$2,260,391		$2,260,391
$2,000 to $3,000 [1]	60,216	137,547,668	149,477,452	4,717,752			
$2,000 to $3,000	110,194	272,172,179	197,599,040	2,496,988	2,902,977		2,902,977
$3,000 to $4,000 [1]	2,704	9,179,345	6,391,114	4,244,973			
$3,000 to $4,000	47,660	163,032,083	99,661,158	3,495,320	2,405,174		2,405,174
$4,000 to $5,000 [1]	958	4,323,124	1,458,283	3,546,469			

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OHIO—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$4,000 to $5,000	20,856	$93,171,441	$43,750,576	$4,556,233	$1,813,909	.....	$1,813,909
$5,000 to $6,000	8,940	48,891,997	18,270,543	6,169,125	1,039,653	$36,863	1,076,516
$6,000 to $7,000	5,875	37,995,779	12,131,544	5,545,791	899,519	109,446	1,008,965
$7,000 to $8,000	3,939	29,441,496	8,111,590	5,679,369	797,040	155,068	952,108
$8,000 to $9,000	2,816	23,878,215	5,711,090	4,947,397	710,339	181,017	891,356
$9,000 to $10,000	2,254	21,376,178	4,575,257	4,736,643	687,022	212,352	899,374
$10,000 to $11,000	1,726	18,086,559	3,421,767	4,553,508	617,962	222,796	840,758
$11,000 to $12,000	1,427	16,405,212	2,869,643	4,212,006	582,431	241,286	823,717
$12,000 to $13,000	1,100	13,713,931	2,143,265	3,950,856	487,112	234,137	721,249
$13,000 to $14,000	897	12,097,815	1,788,520	3,608,315	442,515	235,664	678,179
$14,000 to $15,000	823	11,920,952	1,592,137	3,912,335	439,460	263,609	703,069
$15,000 to $20,000	2,637	45,292,363	5,108,936	15,445,829	1,745,955	1,300,790	3,046,745
$20,000 to $25,000	1,373	30,599,204	2,576,596	19,322,127	1,195,666	1,264,336	2,460,002
$25,000 to $30,000	886	24,212,851	1,682,992	8,898,426	978,510	1,301,928	2,280,438
$30,000 to $40,000	969	33,426,554	1,788,197	14,683,946	1,324,187	2,405,551	3,729,738
$40,000 to $50,000	513	22,875,354	951,200	12,347,368	838,896	2,219,431	3,058,327
$50,000 to $60,000	275	15,000,938	499,383	8,134,302	528,553	1,827,203	2,355,756
$60,000 to $70,000	173	11,159,680	317,400	6,827,642	325,478	1,636,231	1,961,709
$70,000 to $80,000	116	8,727,717	221,600	4,756,343	336,307	1,513,069	1,849,376
$80,000 to $90,000	49	4,122,990	88,300	2,240,647	152,536	807,214	959,750
$90,000 to $100,000	54	5,088,585	92,400	3,231,130	163,949	1,124,303	1,288,252
$100,000 to $150,000	101	11,822,732	181,876	8,366,940	419,276	3,331,848	3,751,124
$150,000 to $200,000	27	4,607,877	48,400	2,180,069	193,440	1,647,947	1,841,387
$200,000 to $250,000	19	4,259,405	28,200	3,608,172	97,805	1,741,035	1,838,840
$250,000 to $300,000	5	1,710,733	9,000	1,552,456	27,025	772,376	799,401
$300,000 to $400,000	11	3,664,933	18,400	3,467,426	77,930	1,742,518	1,820,448
$400,000 to $500,000	4	1,738,698	6,000	882,510	80,038	889,420	969,458
$500,000 to $750,000	8	4,785,552	7,000	5,101,444	67,986	2,610,832	2,678,818
$750,000 to $1,000,000	3	2,580,662	5,800	868,686	135,702	1,482,155	1,617,857
$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]	.....	.....	.....	.....	.....	.....	.....
Grand total	447,998	1,407,388,003	797,477,862	197,442,918	24,774,743	31,510,425	56,285,168

OKLAHOMA.

$1,000 to $2,000 [1]	7,742	$12,606,769	$16,853,936	$86,376	.....	.....	.....
$1,000 to $2,000	15,534	24,333,358	15,603,741	50,107	$347,149	.....	$347,149
$2,000 to $3,000 [1]	11,073	25,499,025	27,976,701	588,491	.....	.....	.....
$2,000 to $3,000	18,234	45,971,112	33,128,271	194,459	506,198	.....	506,198
$3,000 to $4,000 [1]	489	1,637,599	1,281,193	457,212	.....	.....	.....
$3,000 to $4,000	12,457	43,106,685	25,993,058	334,188	669,746	.....	669,746
$4,000 to $5,000 [1]	73	306,483	222,923	109,698	.....	.....	.....
$4,000 to $5,000	5,906	26,377,865	12,439,098	337,418	543,586	.....	543,586
$5,000 to $6,000	2,549	13,950,811	5,353,602	800,360	323,985	$11,942	335,927
$6,000 to $7,000	2,305	15,085,252	4,521,476	787,176	443,883	46,253	490,136
$7,000 to $8,000	1,062	7,909,487	2,106,970	693,304	264,825	40,299	305,124
$8,000 to $9,000	772	6,543,014	1,555,200	618,405	241,147	49,410	290,557
$9,000 to $10,000	588	5,580,970	1,185,100	477,325	227,605	55,388	282,993
$10,000 to $11,000	455	4,762,146	922,184	514,208	204,752	58,357	263,109
$11,000 to $12,000	368	4,224,223	764,700	442,225	188,987	61,692	250,679
$12,000 to $13,000	273	3,401,518	529,858	415,097	164,834	57,587	222,421
$13,000 to $14,000	209	2,820,446	410,334	293,894	139,279	54,773	194,052
$14,000 to $15,000	197	2,856,612	398,000	216,369	148,311	62,120	210,431
$15,000 to $20,000	609	10,426,312	1,219,700	1,447,246	544,529	300,814	845,343
$20,000 to $25,000	269	6,029,365	520,000	757,314	341,367	250,642	592,009
$25,000 to $30,000	170	4,643,981	350,267	569,003	272,443	250,758	523,201
$30,000 to $40,000	170	5,917,185	339,600	1,216,564	340,992	429,727	770,719
$40,000 to $50,000	97	4,310,900	194,600	784,169	258,678	417,004	675,682
$50,000 to $60,000	54	2,948,868	104,800	721,123	177,379	359,888	537,267
$60,000 to $70,000	33	2,115,942	59,400	271,796	136,456	307,703	444,159
$70,000 to $80,000	20	1,484,191	36,200	891,803	81,187	253,751	334,938

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

OKLAHOMA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$80,000 to $90,000	23	$1,950,810	$38,400	$249,693	$126,824	$384,099	$510,923
$90,000 to $100,000	9	837,392	13,600	80,055	58,148	182,364	240,512
$100,000 to $150,000	29	3,602,200	61,800	470,618	242,489	1,014,301	1,256,790
$150,000 to $200,000	9	1,497,151	16,800	1,124,101	54,857	527,997	582,854
$200,000 to $250,000	2	463,045	3,400	92,417	29,058	158,529	187,587
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$500,000 to $750,000	4	(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]		2,590,074	11,800	81,990	198,868	935,251	1,134,119
Grand total	81,785	295,790,791	154,216,712	16,174,204	7,277,562	6,270,649	13,548,211

OREGON.

$1,000 to $2,000 [1]	6,455	$10,074,368	$13,762,728	$64,536			
$1,000 to $2,000	22,468	33,419,523	22,713,032	125,374	$429,818		$429,818
$2,000 to $3,000 [1]	6,399	14,545,939	16,027,583	255,301			
$2,000 to $3,000	15,707	38,405,594	25,736,914	50,325	505,869		505,869
$3,000 to $4,000 [1]	256	916,590	553,687	553,815			
$3,000 to $4,000	7,103	24,324,034	14,166,355	282,853	396,303		396,303
$4,000 to $5,000 [1]	109	488,931	161,339	385,802			
$4,000 to $5,000	4,268	18,927,029	8,831,001	318,914	391,606		391,606
$5,000 to $6,000	1,410	7,709,710	2,968,607	531,840	174,822	$6,149	180,971
$6,000 to $7,000	903	5,812,621	1,924,508	375,093	154,087	15,681	169,768
$7,000 to $8,000	530	3,970,900	1,115,058	390,477	123,366	21,003	144,369
$8,000 to $9,000	386	3,266,943	793,560	409,142	112,475	24,624	137,099
$9,000 to $10,000	293	2,777,361	623,600	342,782	104,582	27,554	132,136
$10,000 to $11,000	194	2,034,611	406,400	213,421	85,713	25,110	110,823
$11,000 to $12,000	153	1,755,017	310,200	215,174	76,292	25,739	102,031
$12,000 to $13,000	136	1,693,948	288,800	282,512	72,557	28,992	101,549
$13,000 to $14,000	107	1,446,862	221,600	245,365	63,651	28,437	92,088
$14,000 to $15,000	96	1,392,654	187,600	275,116	60,517	30,743	91,260
$15,000 to $20,000	276	4,768,846	569,200	933,015	223,795	138,658	362,453
$20,000 to $25,000	130	2,907,168	271,600	708,101	139,220	119,719	258,939
$25,000 to $30,000	91	2,476,593	174,400	672,255	120,811	132,975	253,786
$30,000 to $40,000	79	2,669,582	156,400	1,031,963	112,008	186,842	298,850
$40,000 to $50,000	30	1,289,749	58,600	457,328	56,173	119,065	175,238
$50,000 to $60,000	25	1,345,802	38,200	565,682	57,994	161,902	219,896
$60,000 to $70,000	9	571,325	18,000	294,659	19,381	82,409	101,790
$70,000 to $80,000	8	597,690	16,400	348,459	11,482	102,939	114,421
$80,000 to $90,000	2	166,496	2,000	80,392	6,253	32,198	38,451
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	6	712,253	11,600	601,114	7,428	199,431	206,859
$150,000 to $200,000	3	534,093	4,400	393,086	12,546	195,622	208,168
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000	3	800,501	6,400	130,211	52,230	352,830	405,060
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000	2	1,159,691	4,800	83,333	84,916	629,222	714,138
$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]		689,857	3,000	572,813	10,179	295,093	305,272
Grand total	67,640	193,652,281	112,127,572	12,190,253	3,666,074	2,982,937	6,649,011

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

PENNSYLVANIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	86,088	$137,418,483	$175,148,608	$6,272,979			
$1,000 to $2,000	177,093	263,636,910	177,941,026	1,856,005	$3,375,049		$3,375,049
$2,000 to $3,000 [1]	104,896	241,083,711	265,210,979	6,669,296			
$2,000 to $3,000	138,022	340,328,309	239,104,817	3,785,219	3,913,020		3,913,020
$3,000 to $4,000 [1]	4,620	15,481,250	12,467,489	4,957,975			
$3,000 to $4,000	67,497	230,602,930	140,019,836	4,830,683	3,429,477		3,429,477
$4,000 to $5,000 [1]	1,135	4,966,892	2,602,257	3,651,159			
$4,000 to $5,000	35,269	156,806,523	74,959,358	7,609,447	3,058,177		3,058,177
$5,000 to $6,000	12,968	70,766,359	26,552,682	6,767,376	1,577,519	$55,096	1,632,615
$6,000 to $7,000	9,106	58,841,994	18,697,408	10,178,606	1,457,897	164,991	1,622,888
$7,000 to $8,000	6,293	47,034,626	12,778,621	6,924,351	1,354,762	244,218	1,598,980
$8,000 to $9,000	4,376	37,096,123	8,772,675	6,278,329	1,183,733	281,618	1,465,351
$9,000 to $10,000	3,571	33,864,676	7,133,870	6,368,934	1,165,687	336,298	1,501,985
$10,000 to $11,000	2,650	27,781,277	5,286,759	5,460,498	1,026,782	342,424	1,369,206
$11,000 to $12,000	2,190	25,144,762	4,348,597	5,317,745	970,812	371,298	1,342,110
$12,000 to $13,000	1,786	22,291,754	3,525,980	5,151,929	881,480	382,168	1,263,648
$13,000 to $14,000	1,478	19,933,832	2,893,420	4,478,948	819,655	388,875	1,208,530
$14,000 to $15,000	1,255	18,180,930	2,438,362	4,538,551	745,662	399,399	1,145,061
$15,000 to $20,000	4,108	70,743,566	8,015,384	19,558,348	3,046,618	2,036,070	5,082,688
$20,000 to $25,000	2,316	51,702,336	4,475,284	15,895,860	2,326,850	2,136,202	4,463,052
$25,000 to $30,000	1,502	40,991,252	2,815,478	14,373,023	1,829,456	2,200,153	4,029,609
$30,000 to $40,000	1,629	56,013,364	2,984,453	21,443,406	2,492,474	3,994,072	6,486,546
$40,000 to $50,000	928	41,350,161	1,726,389	16,702,048	1,825,106	4,023,764	5,848,870
$50,000 to $60,000	555	30,336,613	1,022,558	13,280,791	1,315,073	3,699,290	5,014,363
$60,000 to $70,000	342	22,275,989	635,491	9,800,086	930,392	3,291,518	4,221,910
$70,000 to $80,000	251	18,760,667	443,500	9,186,412	737,840	3,235,165	3,973,005
$80,000 to $90,000	187	15,853,477	339,200	7,837,598	659,351	3,126,142	3,785,493
$90,000 to $100,000	122	11,541,310	249,800	4,252,459	554,551	2,559,573	3,114,124
$100,000 to $150,000	287	34,483,701	496,794	16,694,784	1,487,148	9,762,603	11,249,751
$150,000 to $200,000	82	14,320,535	139,465	7,652,410	552,909	5,190,692	5,743,601
$200,000 to $250,000	48	10,844,918	79,600	5,502,889	417,921	4,467,433	4,885,354
$250,000 to $300,000	32	8,641,095	56,000	5,070,989	344,912	3,804,978	4,149,890
$300,000 to $400,000	30	10,486,061	51,600	5,475,807	434,040	5,061,532	5,495,572
$400,000 to $500,000	12	5,203,499	20,400	2,251,000	258,491	2,660,325	2,918,816
$500,000 to $750,000	17	10,201,871	25,000	9,769,155	140,832	5,571,706	5,712,538
$750,000 to $1,000,000	3	2,534,235	3,200	1,825,073	74,343	1,452,441	1,526,784
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$2,900,000 to $3,000,000							
$3,000,000 to $4,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		4,632,038	4,200	3,355,610	245,081	2,877,845	3,122,926
Grand total	672,746	2,212,178,029	1,202,866,540	291,025,778	44,633,100	74,117,889	118,750,989

RHODE ISLAND.

$1,000 to $2,000 [1]	7,169	$10,713,807	$13,721,586	$876,843			
$1,000 to $2,000	17,200	24,776,957	17,217,785	205,985	$299,654		$299,654
$2,000 to $3,000 [1]	4,617	10,712,195	10,946,389	1,407,616			
$2,000 to $3,000	10,498	25,848,034	17,968,589	530,197	296,329		296,329
$3,000 to $4,000 [1]	616	2,145,315	1,313,446	1,214,322			
$3,000 to $4,000	5,433	18,695,987	10,816,680	681,614	287,757		287,757
$4,000 to $5,000 [1]	190	873,706	269,726	755,202			
$4,000 to $5,000	2,909	12,949,800	5,883,760	917,339	249,039		249,039
$5,000 to $6,000	817	4,492,183	1,599,560	671,160	95,054	$3,975	99,029
$6,000 to $7,000	619	3,961,330	1,162,244	769,679	92,937	11,746	104,683
$7,000 to $8,000	476	3,566,046	909,530	782,923	95,176	18,894	114,070
$8,000 to $9,000	353	2,995,771	649,468	937,641	81,062	22,793	103,855
$9,000 to $10,000	272	2,579,217	538,494	622,434	82,459	25,681	108,140
$10,000 to $11,000	224	2,346,346	427,290	757,025	73,339	29,352	102,691
$11,000 to $12,000	181	2,080,012	344,100	488,790	75,324	30,643	105,967
$12,000 to $13,000	144	1,798,708	279,400	532,583	62,557	30,841	93,398
$13,000 to $14,000	126	1,697,890	227,937	565,625	60,359	33,224	93,583
$14,000 to $15,000	118	1,709,080	217,215	632,872	57,803	37,622	95,425
$15,000 to $20,000	371	6,404,027	688,504	2,587,067	234,433	185,600	420,033

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

RHODE ISLAND—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$20,000 to $25,000	202	$4,508,794	$371,817	$2,151,143	$157,181	$187,377	$344,558
$25,000 to $30,000	137	3,737,619	247,275	1,751,944	137,606	200,793	338,399
$30,000 to $40,000	168	5,827,240	289,328	2,972,369	197,576	422,872	620,448
$40,000 to $50,000	93	4,167,895	165,400	2,207,981	148,626	407,356	555,982
$50,000 to $60,000	51	2,773,387	88,200	1,533,457	94,439	337,151	431,590
$60,000 to $70,000	31	1,984,194	46,400	1,009,390	68,681	288,498	357,179
$70,000 to $80,000	18	1,346,491	30,800	807,934	47,956	232,261	280,217
$80,000 to $90,000	15	1,262,398	26,600	683,744	42,616	247,113	289,729
$90,000 to $100,000	17	1,621,531	25,200	1,098,720	43,762	362,339	406,101
$100,000 to $150,000	31	3,813,352	50,400	2,173,491	130,985	1,099,749	1,230,734
$150,000 to $200,000	13	2,227,694	18,800	1,488,634	70,143	799,141	869,284
$200,000 to $250,000	5	1,053,089	7,602	413,915	49,703	419,403	469,106
$250,000 to $300,000	5	1,373,118	7,400	1,162,012	25,344	611,421	636,765
$300,000 to $400,000	4	1,435,259	3,000	1,825,709	9,684	698,252	707,936
$400,000 to $500,000	2	898,616	3,775	671,544	34,015	463,148	497,163
$500,000 to $750,000	2	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $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]		1,926,902	5,000	1,739,508	12,571	1,063,748	1,076,319
Grand total	53,128	180,303,990	86,568,700	39,628,412	3,414,170	8,270,993	11,685,163

SOUTH CAROLINA.

$1,000 to $2,000 [1]	1,436	$2,165,278	$2,768,575	$58,928			
$1,000 to $2,000	6,507	9,770,412	6,568,685	54,406	$128,570		$128,570
$2,000 to $3,000 [1]	7,330	16,773,887	18,950,192	122,380			
$2,000 to $3,000	6,481	16,079,158	11,535,984	136,903	176,370		176,370
$3,000 to $4,000 [1]	244	785,083	707,629	116,890			
$3,000 to $4,000	5,521	18,540,063	11,157,580	382,784	221,440		221,440
$4,000 to $5,000 [1]	28	135,810	65,695	54,020			
$4,000 to $5,000	2,296	10,333,752	4,968,895	358,400	201,360		201,360
$5,000 to $6,000	874	4,765,849	1,852,610	502,420	100,629	$3,361	103,990
$6,000 to $7,000	554	3,589,079	1,208,865	491,368	83,661	9,728	93,389
$7,000 to $8,000	376	2,805,455	782,800	601,257	76,194	14,635	90,829
$8,000 to $9,000	255	2,168,195	548,645	389,981	67,506	15,852	83,358
$9,000 to $10,000	183	1,733,669	387,200	380,233	55,804	17,272	73,076
$10,000 to $11,000	145	1,517,182	304,200	343,208	52,781	18,592	71,373
$11,000 to $12,000	122	1,396,865	269,200	323,627	51,204	20,280	71,484
$12,000 to $13,000	84	1,043,803	161,400	286,584	41,050	17,802	58,852
$13,000 to $14,000	77	1,039,095	158,400	220,366	42,082	20,396	62,478
$14,000 to $15,000	66	955,427	135,000	253,974	38,795	20,890	59,685
$15,000 to $20,000	168	2,893,912	349,117	890,662	116,141	83,725	199,866
$20,000 to $25,000	104	2,320,440	211,733	759,111	98,964	95,933	194,897
$25,000 to $30,000	55	1,509,725	108,200	502,039	66,622	81,246	147,868
$30,000 to $40,000	54	1,852,630	118,000	543,915	88,675	132,824	221,499
$40,000 to $50,000	36	1,603,877	73,800	433,605	82,059	154,645	236,704
$50,000 to $60,000	16	903,933	35,000	451,651	33,321	113,327	146,648
$60,000 to $70,000	14	912,688	27,200	425,321	32,030	134,399	166,429
$70,000 to $80,000	7	533,065	13,600	364,776	10,856	93,739	104,595
$80,000 to $90,000	3	248,278	6,600	50,618	14,763	47,714	62,477
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	7	(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							

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

SOUTH CAROLINA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		$870,047	$16,400	$422,059	$35,009	$224,629	$259,638
Grand total	33,044	109,246,657	63,491,205	9,921,486	1,915,886	1,320,989	3,236,875

SOUTH DAKOTA.

$1,000 to $2,000 [1]	4,254	$6,857,529	$9,638,705	$70,255			
$1,000 to $2,000	8,066	11,672,968	8,094,041	22,477	$143,030		$143,030
$2,000 to $3,000 [1]	4,452	10,332,127	11,569,274	166,784			
$2,000 to $3,000	6,487	16,232,143	11,424,388	75,561	189,818		189,818
$3,000 to $4,000 [1]	254	853,237	831,020	50,723			
$3,000 to $4,000	4,830	16,654,852	10,142,698	221,259	256,524		256,524
$4,000 to $5,000 [1]	85	379,415	250,550	197,763			
$4,000 to $5,000	3,223	14,547,357	7,090,412	248,493	288,147		288,147
$5,000 to $6,000	978	5,344,742	2,156,592	272,801	119,194	$4,197	123,391
$6,000 to $7,000	587	3,777,944	1,284,183	255,654	101,397	10,713	112,110
$7,000 to $8,000	363	2,715,173	793,500	238,430	83,441	14,306	97,747
$8,000 to $9,000	243	2,067,648	528,800	134,635	75,418	15,824	91,242
$9,000 to $10,000	185	1,756,815	416,000	130,986	68,397	17,572	85,969
$10,000 to $11,000	134	1,403,722	297,100	130,801	59,673	17,195	76,868
$11,000 to $12,000	91	1,047,897	203,200	96,229	45,592	15,584	61,176
$12,000 to $13,000	76	948,792	166,800	66,335	45,691	16,089	61,780
$13,000 to $14,000	71	952,542	147,200	110,821	46,463	18,463	64,926
$14,000 to $15,000	50	724,547	104,000	67,891	35,921	16,071	51,992
$15,000 to $20,000	135	2,282,159	294,200	306,997	111,673	63,815	175,488
$20,000 to $25,000	58	1,295,416	117,600	253,268	68,104	53,339	121,443
$25,000 to $30,000	17	474,712	37,000	64,003	27,113	26,251	53,364
$30,000 to $40,000	19	646,525	41,400	162,045	32,398	44,637	77,035
$40,000 to $50,000	5	219,168	8,200	71,409	10,263	20,874	31,137
$50,000 to $60,000	6	(2)	(2)	(2)	(2)	(2)	(2)
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000							
$80,000 to $90,000							
$90,000 to $100,000							
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		392,606	15,800	169,412	15,384	49,616	65,000
Grand total	34,670	103,578,036	65,652,663	3,585,032	1,823,641	404,546	2,228,187

TENNESSEE.

$1,000 to $2,000 [1]	7,829	$12,297,959	$15,755,265	$199,810			
$1,000 to $2,000	15,308	22,503,937	15,402,958	48,989	$296,546		$296,546
$2,000 to $3,000 [1]	10,339	23,266,613	25,540,162	267,249			
$2,000 to $3,000	13,293	33,091,443	24,701,279	212,237	330,539		330,539
$3,000 to $4,000 [1]	185	604,121	448,359	341,380			
$3,000 to $4,000	7,407	25,268,559	15,774,683	321,904	363,391		363,391
$4,000 to $5,000 [1]	116	537,217	171,909	533,523			
$4,000 to $5,000	3,314	14,775,455	7,239,821	307,612	285,794		285,794

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

TENNESSEE—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$5,000 to $6,000	2,013	$10,988,080	$4,219,319	$500,064	$244,402	$7,798	$252,200
$6,000 to $7,000	1,182	7,606,166	2,486,389	202,970	187,019	21,498	208,517
$7,000 to $8,000	798	5,970,910	1,690,647	298,580	166,108	30,579	196,687
$8,000 to $9,000	614	5,216,502	1,277,833	808,143	171,966	39,757	211,723
$9,000 to $10,000	399	3,785,862	816,300	643,748	132,185	37,833	170,018
$10,000 to $11,000	296	3,096,341	623,000	510,184	115,334	37,953	153,287
$11,000 to $12,000	252	2,891,347	520,492	444,130	118,259	42,332	160,591
$12,000 to $13,000	204	2,542,737	423,500	494,063	101,252	43,330	144,582
$13,000 to $14,000	164	2,212,618	351,700	398,097	92,430	43,133	135,563
$14,000 to $15,000	144	2,078,411	305,679	385,372	90,193	45,345	135,538
$15,000 to $20,000	456	7,829,219	938,701	2,020,930	328,180	225,916	554,096
$20,000 to $25,000	256	5,716,406	523,400	1,569,526	264,256	236,999	501,255
$25,000 to $30,000	155	4,265,205	305,100	1,202,298	212,070	230,661	442,731
$30,000 to $40,000	173	5,956,286	359,100	1,831,943	280,541	428,056	708,597
$40,000 to $50,000	57	2,550,780	115,200	783,425	131,009	248,187	379,196
$50,000 to $60,000	46	2,495,848	87,800	787,048	126,984	302,406	429,390
$60,000 to $70,000	15	956,482	34,000	228,903	53,132	138,540	191,672
$70,000 to $80,000	10	737,469	14,800	125,159	51,832	125,131	176,963
$80,000 to $90,000	9	751,199	16,200	194,607	41,484	145,691	187,175
$90,000 to $100,000	4	372,442	8,600	60,833	23,559	81,312	104,871
$100,000 to $150,000	11	1,327,826	20,400	451,286	73,757	377,080	450,837
$150,000 to $200,000	4	(2)	(2)	(2)	(2)	(2)	(2)
$200,000 to $250,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		906,665	10,400	167,006	57,434	335,816	393,250
Grand total	65,054	212,600,105	120,182,996	16,341,019	4,339,656	3,225,353	7,565,009

TEXAS.

$1,000 to $2,000 [1]	26,434	$42,306,964	$57,418,747	$493,640			
$1,000 to $2,000	40,226	61,407,209	40,690,146	181,406	$823,628		$823,628
$2,000 to $3,000 [1]	31,678	72,436,033	80,445,780	999,186			
$2,000 to $3,000	51,568	128,924,939	88,645,847	938,764	1,577,939		1,577,939
$3,000 to $4,000 [1]	1,198	3,895,847	2,585,709	1,891,700			
$3,000 to $4,000	36,222	124,321,339	68,298,529	2,137,730	2,180,762		2,180,762
$4,000 to $5,000 [1]	134	550,855	248,797	302,110			
$4,000 to $5,000	17,515	77,859,155	33,139,890	2,623,042	1,687,917		1,687,917
$5,000 to $6,000	6,625	36,272,848	11,513,729	2,837,504	919,830	$26,760	946,590
$6,000 to $7,000	3,357	21,623,772	5,267,314	2,508,220	674,016	59,537	733,553
$7,000 to $8,000	2,061	15,385,717	2,888,281	1,988,436	561,738	80,753	642,491
$8,000 to $9,000	1,335	11,303,867	1,822,934	1,433,144	456,267	85,430	541,697
$9,000 to $10,000	993	9,403,235	1,356,417	1,285,774	395,058	89,545	484,603
$10,000 to $11,000	756	7,926,957	978,634	1,373,950	342,893	98,512	441,405
$11,000 to $12,000	656	7,528,886	846,575	1,418,610	350,049	110,088	460,137
$12,000 to $13,000	462	5,772,492	584,200	1,176,793	270,884	98,912	369,796
$13,000 to $14,000	356	4,806,904	463,866	839,434	231,072	93,734	324,806
$14,000 to $15,000	289	4,199,838	363,500	871,431	197,762	92,748	290,510
$15,000 to $20,000	1,063	18,240,790	1,318,233	3,402,137	933,416	523,409	1,456,825
$20,000 to $25,000	530	11,796,395	637,300	2,388,528	631,660	485,340	1,117,000
$25,000 to $30,000	326	8,957,952	409,000	1,890,125	486,063	484,396	970,459
$30,000 to $40,000	359	12,341,080	427,067	2,919,763	673,498	880,218	1,553,716
$40,000 to $50,000	179	8,035,060	219,800	2,807,114	389,710	783,766	1,173,476
$50,000 to $60,000	118	6,461,075	144,900	1,654,509	353,149	789,403	1,142,552
$60,000 to $70,000	54	3,551,873	61,700	619,854	232,619	532,525	765,144
$70,000 to $80,000	30	2,239,935	34,800	531,991	143,284	383,616	526,900
$80,000 to $90,000	23	1,903,339	24,400	586,433	101,165	365,698	466,863

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

TEXAS—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$90,000 to $100,000	14	$1,322,841	$17,600	$430,144	$69,496	$293,108	$362,604
$100,000 to $150,000	34	4,059,195	41,400	1,159,585	240,988	1,137,281	1,378,269
$150,000 to $200,000	9	1,564,741	13,200	312,785	109,821	519,114	628,935
$200,000 to $250,000	5	1,039,594	4,200	327,001	65,706	411,306	477,012
$250,000 to $300,000	5	1,401,016	6,000	180,815	95,857	628,159	724,016
$300,000 to $400,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		1,878,419	4,000	401,636	117,329	1,033,915	1,151,214
Grand total	224,617	720,720,162	400,922,495	44,913,294	15,313,576	10,087,273	25,400,849

UTAH.

$1,000 to $2,000 [1]	2,502	$3,888,476	$5,037,277	$50,699			
$1,000 to $2,000	7,904	11,990,923	8,040,049	32,316	$159,404		$159,404
$2,000 to $3,000 [1]	6,519	14,987,757	17,204,444	372,948			
$2,000 to $3,000	7,445	18,480,013	13,198,155	63,394	208,666		208,666
$3,000 to $4,000 [1]	163	534,546	497,285	60,634			
$3,000 to $4,000	2,923	9,977,517	6,373,554	147,560	136,623		136,623
$4,000 to $5,000 [1]	44	193,011	60,939	132,924			
$4,000 to $5,000	1,283	5,675,532	2,878,548	223,562	102,974		102,974
$5,000 to $6,000	570	3,122,834	1,208,207	468,344	63,955	$2,504	66,459
$6,000 to $7,000	302	1,949,359	680,970	252,144	43,544	5,471	49,015
$7,000 to $8,000	184	1,373,435	401,435	271,051	34,300	7,241	41,541
$8,000 to $9,000	130	1,107,631	278,005	255,785	30,770	8,521	39,291
$9,000 to $10,000	81	771,961	173,400	180,094	24,042	7,701	31,743
$10,000 to $11,000	84	881,471	178,200	221,024	27,126	10,918	38,044
$11,000 to $12,000	65	746,248	138,600	196,577	25,455	10,910	36,365
$12,000 to $13,000	34	424,992	76,600	134,869	12,802	7,307	20,109
$13,000 to $14,000	32	430,842	72,200	225,678	11,055	8,171	19,226
$14,000 to $15,000	30	433,575	64,600	98,291	17,568	9,510	27,078
$15,000 to $20,000	103	1,754,503	211,400	535,786	70,064	50,099	120,163
$20,000 to $25,000	49	1,097,338	100,400	416,423	39,864	45,923	85,787
$25,000 to $30,000	19	512,462	40,200	201,184	19,579	27,062	46,641
$30,000 to $40,000	17	599,463	32,400	191,451	27,488	44,542	72,030
$40,000 to $50,000	17	742,723	33,200	382,928	24,158	70,519	94,677
$50,000 to $60,000	7	374,467	11,600	353,186	14,807	44,672	59,479
$60,000 to $70,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$70,000 to $80,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$80,000 to $90,000							
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000							
$150,000 to $200,000							
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000							
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		227,310	7,800	82,202	10,850	40,616	51,466
Grand total	30,510	82,278,389	56,999,468	5,551,054	1,105,094	401,687	1,506,781

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VERMONT.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	2,191	$3,412,821	$4,365,967	$289,984			
$1,000 to $2,000	5,976	8,634,878	5,989,600	58,424	$103,439		$103,439
$2,000 to $3,000 [1]	2,103	4,853,610	5,129,841	402,833			
$2,000 to $3,000	3,643	9,079,034	6,458,640	94,975	100,607		100,607
$3,000 to $4,000 [1]	178	603,435	383,770	320,963			
$3,000 to $4,000	2,163	7,486,933	4,442,074	197,993	114,607		114,607
$4,000 to $5,000 [1]	83	378,717	136,104	388,691			
$4,000 to $5,000	1,265	5,665,185	2,649,546	302,857	109,215		109,215
$5,000 to $6,000	443	2,433,833	917,754	253,017	52,412	$1,738	54,150
$6,000 to $7,000	265	1,703,698	550,074	271,770	39,793	4,708	44,501
$7,000 to $8,000	163	1,219,662	329,505	190,368	35,242	6,430	41,672
$8,000 to $9,000	129	1,087,134	257,095	221,657	31,814	8,091	39,905
$9,000 to $10,000	98	927,906	204,800	199,732	29,438	9,239	38,677
$10,000 to $11,000	70	732,008	135,561	251,177	22,695	8,880	31,575
$11,000 to $12,000	53	608,132	102,326	280,447	17,720	8,917	26,637
$12,000 to $13,000	42	523,605	78,600	200,953	17,724	8,970	26,694
$13,000 to $14,000	47	633,551	98,800	162,162	24,947	12,422	37,369
$14,000 to $15,000	27	390,854	60,500	82,469	16,392	8,287	24,679
$15,000 to $20,000	95	1,628,663	184,883	468,031	65,837	46,932	112,769
$20,000 to $25,000	52	1,155,816	103,039	379,602	50,236	47,748	97,984
$25,000 to $30,000	35	956,918	65,399	376,580	38,758	51,086	89,844
$30,000 to $40,000	31	1,062,150	50,200	483,158	38,748	74,867	113,615
$40,000 to $50,000	19	865,258	32,400	394,290	33,002	82,801	115,803
$50,000 to $60,000	10	530,944	17,000	307,386	15,596	65,841	81,437
$60,000 to $70,000	6	386,653	9,200	227,576	12,056	56,646	68,702
$70,000 to $80,000	2	152,229	3,400	29,179	9,141	26,775	35,916
$80,000 to $90,000	3	246,528	3,200	222,385	1,994	46,990	48,984
$90,000 to $100,000	4	375,988	4,200	130,065	18,996	82,783	101,779
$100,000 to $150,000	5	645,338	7,000	438,393	18,456	193,559	212,015
$150,000 to $200,000	1	(2)	(2)	(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	1	(2)	(2)	(2)	(2)	(2)	(2)
$400,000 to $500,000							
$500,000 to $750,000							
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		921,821	4,000	963,583	1,201	385,353	386,554
Grand total	19,205	59,303,302	32,774,478	8,590,700	1,020,066	1,239,063	2,259,129

VIRGINIA.

$1,000 to $2,000 [1]	9,935	$15,640,723	$20,475,359	$12,640			
$1,000 to $2,000	26,014	39,249,036	26,312,128	210,833	$510,837		$510,837
$2,000 to $3,000 [1]	14,714	33,670,219	37,857,255	47,282			
$2,000 to $3,000	19,345	47,992,245	34,083,818	452,210	536,892		536,892
$3,000 to $4,000 [1]	637	2,111,434	1,703,142	66,156			
$3,000 to $4,000	10,331	35,436,056	21,605,624	954,318	514,818		514,818
$4,000 to $5,000 [1]	87	375,300	156,411	25,359			
$4,000 to $5,000	4,359	19,509,160	9,441,402	428,468	89,565		89,565
$5,000 to $6,000	1,687	9,284,230	3,602,088	1,058,207	196,070	$7,984	204,054
$6,000 to $7,000	1,251	8,078,872	2,691,477	979,128	192,075	22,839	214,914
$7,000 to $8,000	849	6,334,567	1,824,687	987,646	172,753	32,290	205,043
$8,000 to $9,000	534	4,541,942	1,122,300	778,853	143,201	34,869	178,070
$9,000 to $10,000	456	4,314,931	975,500	829,067	144,670	42,811	187,481
$10,000 to $11,000	357	3,739,662	733,400	970,666	130,082	45,919	176,001
$11,000 to $12,000	274	3,149,572	566,306	802,331	114,679	46,714	161,393
$12,000 to $13,000	234	2,923,364	483,400	869,704	103,604	50,243	153,847
$13,000 to $14,000	184	2,472,341	388,400	684,375	102,028	48,109	150,137
$14,000 to $15,000	147	2,130,385	306,000	577,669	83,553	46,942	130,495
$15,000 to $20,000	530	9,028,721	1,078,800	2,697,636	362,867	258,376	621,243
$20,000 to $25,000	219	4,898,259	449,167	1,887,811	189,744	203,465	393,209
$25,000 to $30,000	127	3,464,315	255,967	1,353,948	146,590	186,366	332,956
$30,000 to $40,000	141	4,875,532	297,400	1,933,125	198,000	352,769	550,769
$40,000 to $50,000	64	2,788,742	123,200	1,529,268	96,732	261,706	358,438

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

VIRGINIA—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$50,000 to $60,000	49	$2,685,189	$94,000	$1,171,309	$114,373	$328,086	$442,459
$60,000 to $70,000	26	1,661,305	46,800	1,032,649	79,846	241,293	321,139
$70,000 to $80,000	8	588,829	14,200	273,077	28,574	99,735	128,309
$80,000 to $90,000	3	255,998	7,800	10,325	18,416	50,839	69,255
$90,000 to $100,000	3	283,503	6,400	169,551	9,835	62,837	72,672
$100,000 to $150,000	7	828,229	13,200	397,138	36,912	231,350	268,262
$150,000 to $200,000	2	365,223	4,000	278,214	6,106	135,545	141,651
$200,000 to $250,000							
$250,000 to $300,000	2	557,345	4,400	20,420	40,865	249,427	290,292
$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]							
Grand total	92,576	273,235,229	166,724,031	23,489,383	4,363,687	3,040,514	7,404,201

WASHINGTON.

$1,000 to $2,000 [1]	15,487	$24,780,225	$33,119,785	$231,599			
$1,000 to $2,000	56,468	84,422,030	56,774,398	61,157	$1,104,631		$1,104,631
$2,000 to $3,000 [1]	16,495	37,534,827	41,373,849	528,505			
$2,000 to $3,000	31,197	76,640,037	49,652,953	168,943	1,081,214		1,081,214
$3,000 to $4,000 [1]	623	2,104,717	1,535,119	1,160,390			
$3,000 to $4,000	12,849	43,880,129	24,632,812	334,866	753,577		753,577
$4,000 to $5,000 [1]	240	1,080,170	306,880	978,276			
$4,000 to $5,000	6,953	31,088,754	13,879,649	868,512	663,911		663,911
$5,000 to $6,000	2,646	14,348,151	4,758,356	1,221,553	351,559	$10,891	362,450
$6,000 to $7,000	1,351	8,731,364	2,306,200	1,130,193	246,078	26,476	272,554
$7,000 to $8,000	973	7,266,805	1,643,520	1,336,673	227,966	36,183	264,149
$8,000 to $9,000	591	5,003,734	950,950	908,999	172,113	37,653	209,766
$9,000 to $10,000	424	4,014,890	665,148	711,176	151,200	39,793	190,993
$10,000 to $11,000	279	2,916,918	430,156	600,978	112,261	35,884	148,145
$11,000 to $12,000	221	2,542,992	358,044	609,989	101,422	37,323	138,745
$12,000 to $13,000	183	2,274,827	268,100	581,558	90,039	39,337	129,376
$13,000 to $14,000	135	1,825,151	204,368	517,077	73,015	35,662	108,677
$14,000 to $15,000	123	1,784,800	193,000	494,764	80,438	39,319	119,757
$15,000 to $20,000	381	6,583,272	560,299	1,967,029	289,566	198,502	488,068
$20,000 to $25,000	170	3,816,414	239,780	1,462,265	158,712	158,586	317,298
$25,000 to $30,000	86	2,359,962	123,700	883,026	93,424	127,753	221,177
$30,000 to $40,000	92	3,167,412	144,217	1,454,166	115,249	227,511	342,760
$40,000 to $50,000	47	2,087,736	64,500	1,250,493	52,647	201,708	254,355
$50,000 to $60,000	10	541,794	13,700	368,393	11,591	65,023	76,614
$60,000 to $70,000	15	961,756	23,200	711,812	17,346	133,463	150,809
$70,000 to $80,000	8	584,027	9,400	326,602	19,435	97,954	117,389
$80,000 to $90,000	5	416,760	6,800	568,436	6,732	80,692	87,424
$90,000 to $100,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$100,000 to $150,000	5	677,988	5,800	450,414	11,325	167,227	178,552
$150,000 to $200,000	3	489,865	4,800	106,222	41,085	218,963	260,048
$200,000 to $250,000	2	456,418	4,000	264,756	14,498	188,872	203,370
$250,000 to $300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$300,000 to $400,000	2	706,400	2,000	256	55,615	342,051	397,666
$400,000 to $500,000							
$500,000 to $750,000	1	(2)	(2)	(2)	(2)	(2)	(2)
$750,000 to $1,000,000							
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000							
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 and over							
Classes grouped [2]		889,568	4,000	478,338	31,237	420,052	451,289
Grand total	148,067	375,979,893	234,259,483	22,647,416	6,127,886	2,966,878	9,094,764

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WEST VIRGINIA.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$1,000 to $2,000 [1]	7,273	$11,423,921	$15,617,902	$532,930			
$1,000 to $2,000	24,225	37,675,991	24,570,197	221,749	$523,536		$523,536
$2,000 to $3,000 [1]	16,855	38,980,333	44,724,955	465,564			
$2,000 to $3,000	24,253	59,725,079	41,292,798	417,331	721,579		721,579
$3,000 to $4,000 [1]	477	1,577,398	1,332,458	520,057			
$3,000 to $4,000	12,207	41,780,223	25,642,501	763,830	605,278		605,278
$4,000 to $5,000 [1]	27	113,631	26,543	113,631			
$4,000 to $5,000	4,739	21,084,615	10,577,768	995,548	381,985		381,985
$5,000 to $6,000	1,598	8,736,970	3,462,647	1,004,080	182,006	$6,301	188,307
$6,000 to $7,000	1,068	6,940,171	2,140,624	990,340	166,471	19,160	185,631
$7,000 to $8,000	688	5,152,710	1,448,170	1,038,616	133,697	27,239	160,936
$8,000 to $9,000	453	3,836,808	925,913	1,027,525	103,262	29,177	132,439
$9,000 to $10,000	380	3,612,695	799,935	785,420	115,441	35,963	151,404
$10,000 to $11,000	267	2,802,551	551,906	814,849	88,036	34,728	122,764
$11,000 to $12,000	245	2,809,984	473,524	800,626	96,297	41,196	137,493
$12,000 to $13,000	181	2,258,953	356,962	695,567	75,907	38,647	114,554
$13,000 to $14,000	138	1,864,030	285,384	656,564	65,202	36,275	101,477
$14,000 to $15,000	141	2,049,208	291,800	678,599	73,116	45,157	118,273
$15,000 to $20,000	382	6,591,580	784,140	2,279,529	247,490	190,916	438,406
$20,000 to $25,000	221	4,905,812	441,998	1,848,179	189,627	202,169	391,796
$25,000 to $30,000	117	3,206,939	237,800	1,536,727	110,324	173,571	283,895
$30,000 to $40,000	161	5,490,206	323,550	2,249,858	219,489	387,792	607,281
$40,000 to $50,000	77	3,455,954	151,784	1,296,484	148,866	338,703	487,569
$50,000 to $60,000	48	2,579,116	92,400	1,750,436	87,673	309,291	396,964
$60,000 to $70,000	35	2,268,843	77,200	969,079	91,819	334,784	426,603
$70,000 to $80,000	26	1,948,661	46,400	1,119,049	58,266	338,589	396,855
$80,000 to $90,000	13	1,087,188	22,600	791,382	34,683	211,950	246,633
$90,000 to $100,000	10	946,109	24,000	533,035	30,708	209,859	240,567
$100,000 to $150,000	17	2,063,529	31,000	1,815,541	62,639	588,705	651,344
$150,000 to $200,000	2	353,653	3,000	347,721	435	129,065	129,500
$200,000 to $250,000	2	406,599	2,000	260,192	15,218	158,981	174,199
$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]							
Grand total	96,326	287,729,460	176,759,859	29,320,038	4,629,050	3,888,218	8,517,268

WISCONSIN.

$1,000 to $2,000 [1]	25,534	$40,503,317	$55,580,140	$284,723			
$1,000 to $2,000	42,151	62,147,530	42,561,234	112,269	$796,869		$796,869
$2,000 to $3,000 [1]	25,331	57,397,505	64,658,860	709,816			
$2,000 to $3,000	26,740	66,020,952	48,575,229	452,023	681,190		681,190
$3,000 to $4,000 [1]	743	2,427,274	2,215,640	444,141			
$3,000 to $4,000	11,077	37,945,645	23,447,688	687,819	554,336		554,336
$4,000 to $5,000 [1]	203	915,843	432,320	525,877			
$4,000 to $5,000	5,442	24,463,953	11,613,390	919,679	479,759		479,759
$5,000 to $6,000	3,298	18,005,574	6,898,668	1,733,349	389,886	$13,283	403,169
$6,000 to $7,000	2,568	16,600,591	5,468,526	1,676,779	402,121	47,578	449,699
$7,000 to $8,000	1,502	11,240,389	3,139,950	1,494,931	324,431	59,139	383,570
$8,000 to $9,000	1,066	9,039,100	2,205,417	1,461,896	285,660	68,713	354,373
$9,000 to $10,000	877	8,309,428	1,810,664	1,545,169	282,800	82,810	365,610
$10,000 to $11,000	572	5,985,609	1,185,836	1,251,401	209,968	73,415	283,383
$11,000 to $12,000	468	5,384,865	954,479	1,139,320	199,226	79,394	278,620
$12,000 to $13,000	349	4,360,422	710,332	1,117,194	159,945	74,992	234,937
$13,000 to $14,000	327	4,414,462	642,881	1,247,222	166,337	85,882	252,219
$14,000 to $15,000	258	3,740,262	504,400	1,056,754	145,612	82,424	228,036
$15,000 to $20,000	782	13,453,282	1,588,150	4,059,217	521,254	388,499	909,753
$20,000 to $25,000	394	8,800,663	778,062	3,171,462	350,208	364,329	714,537
$25,000 to $30,000	205	5,588,578	410,341	2,068,625	223,782	299,595	523,377
$30,000 to $40,000	236	8,157,418	468,400	3,871,511	295,894	588,090	883,984
$40,000 to $50,000	115	5,132,795	227,600	2,401,478	189,755	496,748	686,503

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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TABLE 11.—PERSONAL RETURNS—DISTRIBUTION BY INCOME CLASSES—Continued.

WISCONSIN—Continued.

Income class.	Number of returns.	Net income.	Exemption from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
$50,000 to $60,000	78	$4,278,306	$144,600	$2,528,091	$137,510	$525,074	$662,584
$60,000 to $70,000	46	2,993,911	78,298	2,022,684	81,018	443,777	524,795
$70,000 to $80,000	23	1,717,844	39,000	941,935	58,011	295,334	353,345
$80,000 to $90,000	25	2,136,633	40,800	1,397,217	67,053	425,317	492,370
$90,000 to $100,000	14	1,341,765	26,400	957,753	38,184	301,757	339,941
$100,000 to $150,000	23	2,798,865	40,600	1,631,990	94,035	801,986	896,021
$150,000 to $200,000	3	493,174	5,600	160,184	25,680	172,708	198,388
$200,000 to $250,000							
$250,000 to $300,000							
$300,000 to $400,000	2	640,855	4,200	636,423	406	300,757	301,163
$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]							
Grand total	150,452	436,436,810	276,457,705	43,708,932	7,160,930	6,071,601	13,232,531

WYOMING.

$1,000 to $2,000 [1]	2,079	$3,315,618	$4,383,405	$145,661			
$1,000 to $2,000	6,332	10,254,718	6,433,689	13,638	$152,418		$152,418
$2,000 to $3,000 [1]	3,237	7,537,271	8,342,513	86,142			
$2,000 to $3,000	8,394	20,355,190	12,941,630	29,754	295,650		295,650
$3,000 to $4,000 [1]	115	376,950	323,674	106,183			
$3,000 to $4,000	2,470	8,284,694	5,075,097	85,746	132,196		132,196
$4,000 to $5,000 [1]	61	284,986	137,293	200,555			
$4,000 to $5,000	972	4,262,405	2,029,988	91,973	85,770		85,770
$5,000 to $6,000	303	1,648,399	643,433	111,401	37,779	$1,271	39,050
$6,000 to $7,000	167	1,072,930	350,400	133,892	27,435	3,089	30,524
$7,000 to $8,000	108	807,609	232,200	106,679	23,813	4,239	28,052
$8,000 to $9,000	88	743,123	170,600	87,377	26,899	5,555	32,454
$9,000 to $10,000	46	437,426	100,000	103,943	14,791	4,250	19,041
$10,000 to $11,000	44	462,722	92,200	91,697	18,391	5,756	24,147
$11,000 to $12,000	36	414,080	74,600	57,437	16,994	6,114	23,108
$12,000 to $13,000	18	225,557	36,000	48,664	8,940	3,894	12,834
$13,000 to $14,000	21	282,849	39,400	112,764	9,947	5,531	15,478
$14,000 to $15,000	17	247,350	26,200	81,555	9,555	5,401	14,956
$15,000 to $20,000	38	665,361	77,600	122,758	31,617	19,831	51,448
$20,000 to $25,000	18	389,349	40,400	132,960	16,128	14,821	30,949
$25,000 to $30,000	12	322,920	23,400	180,848	10,850	17,077	27,927
$30,000 to $40,000	9	313,097	18,400	145,205	12,390	22,857	35,247
$40,000 to $50,000	3	139,023	5,800	31,380	7,667	14,057	21,724
$50,000 to $60,000	3	164,981	7,600	40,420	8,876	20,300	29,176
$60,000 to $70,000	1	(2)	(2)	(2)	(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]		235,921	5,200	30,832	15,491	43,680	59,171
Grand total	24,594	63,244,529	41,610,722	2,379,464	963,597	197,723	1,161,320

[1] Nontaxable. Personal exemption and dividends exceed net income.
[2] Classes grouped to conceal net income and identity of taxpayers.

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