TREASURY DEPARTMENT

UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME

FROM

RETURNS OF NET INCOME FOR 1925

INCLUDING STATISTICS FROM CAPITAL STOCK TAX RETURNS AND ESTATE TAX RETURNS

▽

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

UNITED STATES
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STATISTICS OF INCOME, CALENDAR YEAR 1925

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., June 8, 1927.

SIR: I have the honor to transmit herewith statistics compiled from the income tax returns of individuals, corporations, and partnerships for 1925, from the capital stock tax returns filed for the fiscal year ended June 30, 1926, and from the estate tax returns filed from January 1, to December 31, 1926, inclusive. The year for which the income tax returns are filed is in practically all cases the calendar year ending December 31, 1925. However, a relatively small number of corporation returns and a negligible number of individual returns are filed for fiscal years ending within the period July 1 , 1925, to June 30, 1926. These returns are tabulated with the calendar year returns.

The statistics contained in this report, except those compiled from capital stock tax returns, are based on the taxpayers' returns as received, unaudited except for a preliminary examination to insure proper execution of the return. Every income tax return filed by persons having net incomes in excess of $5,000 and every return filed by corporations regardless of the size of their net incomes, pass through the Statistical Section. In addition, a fair average sample of the returns filed by persons having net income of less than $5,000 approximating 250,000 returns are sent in to the Bureau by the 64 collectors' offices and are analyzed for information bearing on this income class, the data fairly representing the distribution of income of all the returns filed having net income of less than $5,000.

Throughout this report the term "net income" is used to mean the excess of gross income, as defined in the revenue act effective for the year for which the returns were filed, over the deductions claimed by the taxpayer under the provisions of the respective acts. Similarly, the term "deficit" is used to mean the excess of such deductions over gross income. Credits, such as personal exemption, credit for dependents, taxable interest on Liberty bonds, dividends, prior year loss, and loss from the sale of capital assets held for more than two years, are not included in deductions in arriving at the net income of individuals, neither is the special credit of $2,000 for domestic corporations, having net income of $25,000 or less, included in deductions in arriving at the net income of corporations.

The income tax returns for 1925 were filed under the provisions of the revenue act of 1926.

INDIVIDUAL AND CORPORATION INCOME TAX RETURNS

The number of returns of individuals filed was 4,171,051, the aggregate net income $21,894,576,403, and the net tax $734,555,183. As compared with the returns filed for the calendar year 1924, the returns for 1925 show a decrease of 3,198,737, or 43.40 per cent, also a decrease in total net income amounting to $3,761,577,051 or 14.66

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per cent, but an increase of $30,289,793 or 4.30 per cent in the total tax. The average net income is $5,249.16, the average amount of tax $176.11, and the average tax rate 3.35 per cent. For the preceding year the average net income was $3,481.26, the average amount of tax was $95.56, and the average tax rate 2.74 per cent.

In comparing the number of individual income tax returns and the income reported therein for 1925 with 1924, it should be noted that the provisions concerning individuals required to file returns are so revised in the revenue act of 1926 that any individual whose net income for the taxable year is less than his personal exemption as revised in that act is not required to file a return unless his aggregate gross income for the taxable year amounts to $5,000 or more. The provisions are summarized on page 21.

The number of corporations filing income tax returns was 430,072, of which 252,334 reported net income amounting to $9,583,683,697 and income tax of $1,170,331,206. For the calendar year 1924 the number of corporation returns was 417,421, of which 236,389 reported net income totaling $7,586,652,292 and tax aggregating $881,549,546.

INDIVIDUAL INCOME TAX RETURNS

The distribution of the returns of individuals by States and Territories and by income classes is shown in basic Tables 1 and 2. The proportion of the population filing returns was 3.60 per cent. For the preceding year the proportion filing returns was 6.56 per cent.

SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES (INDIVIDUAL RETURNS)

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

Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1925

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	98,178	2.35	4,171,051	100.00	98,178	2.35
$1,000 to $2,000	1,071,992	25.70	4,072,873	97.65	1,170,170	28.05
$2,000 to $3,000	842,528	20.20	3,000,881	71.95	2,012,698	48.25
$3,000 to $5,000	1,327,683	31.83	2,158,353	51.75	3,340,381	80.08
$5,000 to $10,000	503,652	12.08	830,670	19.92	3,844,033	92.16
$10,000 to $25,000	236,779	5.68	327,018	7.84	4,080,812	97.84
$25,000 to $50,000	59,721	1.43	90,239	2.16	4,140,533	99.27
$50,000 to $100,000	20,958	.50	30,518	.73	4,161,491	99.77
$100,000 to $150,000	4,759	.115	9,560	.23	4,166,250	99.885
$150,000 to $300,000	3,223	.077	4,801	.115	4,169,473	99.962
$300,000 to $500,000	892	.022	1,578	.038	4,170,365	99.984
$500,000 to $1,000,000	479	.011	686	.016	4,170,844	99.995
$1,000,000 and over	207	.005	207	.005	4,171,051	100.000
Total	4,171,051	100.00				

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Simple and cumulative distribution of individual returns by income classes showing number of returns, net income and tax, and percentages, calendar year 1925—Con.

Income classes	Net income [1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$58,305,538	0.27	$21,894,576,403	100.00	$58,305,538	0.27
$1,000 to $2,000	1,774,601,508	8.11	21,836,270,865	99.73	1,832,907,046	8.38
$2,000 to $3,000	2,047,969,883	9.35	20,061,669,357	91.62	3,880,876,929	17.73
$3,000 to $5,000	5,236,003,253	23.91	18,013,699,474	82.27	9,116,880,212	41.64
$5,000 to $10,000	3,463,852,012	15.82	12,777,696,191	58.36	12,580,732,224	57.46
$10,000 to $25,000	3,544,898,379	16.19	9,313,844,179	42.54	16,125,630,603	73.65
$25,000 to $50,000	2,032,239,284	9.28	5,768,945,800	26.35	18,157,869,887	82.93
$50,000 to $100,000	1,418,948,285	6.48	3,736,706,516	17.07	19,576,818,172	89.41
$100,000 to $150,000	572,859,982	2.62	2,317,758,231	10.59	20,149,678,154	92.03
$150,000 to $300,000	655,300,217	2.99	1,744,898,249	7.97	20,804,978,371	95.02
$300,000 to $500,000	339,773,657	1.55	1,089,598,032	4.98	21,144,752,028	96.57
$500,000 to $1,000,000	327,367,523	1.50	749,824,375	3.43	21,472,119,551	98.07
$1,000,000 and over	422,456,852	1.93	422,456,852	1.93	21,894,576,403	100.00
Total	21,894,576,403	100.00				

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$68,557	0.01	$734,555,183	100.00	$68,557	0.01
$1,000 to $2,000	1,704,087	.23	734,486,626	99.99	1,772,644	.24
$2,000 to $3,000	3,809,422	.52	732,782,539	99.76	5,582,066	.76
$3,000 to $5,000	8,326,214	1.13	728,973,117	99.24	13,908,280	1.89
$5,000 to $10,000	19,149,177	2.61	720,646,903	98.11	33,057,457	4.50
$10,000 to $25,000	74,171,952	10.10	701,497,726	95.50	107,229,409	14.60
$25,000 to $50,000	120,688,692	16.43	627,325,774	85.40	227,918,101	31.03
$50,000 to $100,000	147,842,780	20.13	506,637,082	68.97	375,760,881	51.16
$100,000 to $150,000	79,471,792	10.82	358,794,302	48.84	455,232,673	61.98
$150,000 to $300,000	103,058,819	14.03	279,322,510	38.02	558,291,492	76.01
$300,000 to $500,000	55,721,982	7.58	176,263,691	23.99	614,013,474	83.59
$500,000 to $1,000,000	53,674,188	7.31	120,541,709	16.41	667,687,662	90.90
$1,000,000 and over	66,867,521	9.10	66,867,521	9.10	734,555,183	100.00
Total	734,555,183	100.00				

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

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

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

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Distribution of individual returns by sex and family relationship, calendar year 1925

Family relationship	Returns		Net income	
	Number	Per cent	Amount	Per cent
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns	2,074,849	49.74	$13,772,705,370	62.91
Wives making separate returns from husbands	120,358	2.89	1,093,921,422	5.00
Heads of families, men	274,139	6.57	1,103,331,277	5.02
Heads of families, women	96,562	2.32	406,657,629	1.86
All other, men	1,193,379	28.61	3,716,459,878	16.98
All other, women	392,186	9.40	1,540,291,106	7.04
Community property income	19,578	.47	261,209,721	1.19
Total	4,171,051	100.00	21,894,576,403	100.00

INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

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

Net income exempt from and amount subject to normal tax, individual returns, calendar year 1925

Distribution	Amount	Per cent
Total net income	$21,894,576,403	100.00
Exemptions from normal tax:		
Personal exemption and credit for dependents	12,227,600,263	
Less exemptions in excess of net income	1,506,331,451	
Net exemptions and credit for dependents	10,721,268,812	48.97
Dividends	3,464,624,648	15.82
Interest on Government obligations not wholly exempt from tax	25,651,179	.12
Capital net gain from sale of assets held for more than two years	940,569,341	4.29
Prior year loss	32,321,310	.15
Total net income exempt from normal tax	15,184,435,290	69.35
Net income subject to normal tax	6,710,141,113	30.65

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

Under the revenue acts of 1924 and 1926 losses sustained from the sale of capital assets held for more than two years are not deductible in arriving at net income, unless the tax produced by deducting such loss is greater than by taking a tax credit of 12½ per cent of the amount of such loss. The revenue acts of 1918 and 1921 contained no such limitation. In order, therefore, to make the "net income" and "general deductions" in the Statistics of Income for 1924 and 1925 comparable with prior years, it is necessary to deduct from net income the amount of capital net loss which was not deducted on the returns in arriving at net income, and to increase general deductions

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by a like amount. This adjustment has not been made in the "net income" and "general deduction" figures shown in this volume.

Total capital net loss from sale of assets held for more than two years	$61, 271, 504
Tax credit of 12½ per cent	7, 658, 938

PRIOR YEAR LOSS DEDUCTION FOR NET INCOME (INDIVIDUAL RETURNS)

The prior year losses deducted from net income in the returns filed for the years 1922, 1923, 1924, and 1925 are given below:

Year	Amount
1922	$45, 220, 859
1923	34, 266, 149
1924	29, 869, 182
1925	32, 321, 310

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

The 25 per cent tax credit provision of the revenue act of 1926 applies to the tax on the first $5,000 of net income whether earned or otherwise, and, if specifically earned, to the tax on an amount not exceeding $20,000.

The tax reduction as a result of this credit was $24, 570, 183

SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown the total income distributed according to its origin, whether from personal industry or property; also general deductions and contributions.

Sources of income and deductions in individual returns, calendar year 1925

Distribution	Amount	Per cent
Income from personal industry:		
Wages and salaries	$9, 742, 159, 865	38. 55
Business	3, 688, 804, 463	14. 59
Partnerships	1, 827, 025, 490	7. 23
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	1, 991, 659, 499	7. 89
Capital net gain from sale of assets held for more than 2 years	940, 569, 341	3. 72
Total	18, 190, 218, 658	71. 98
Income from property:		
Rents and royalties	1, 471, 332, 463	5. 82
Interest and investment income	1, 814, 402, 206	7. 18
Interest on Government obligations not wholly exempt from tax	25, 651, 179	. 10
Dividends	3, 464, 624, 648	13. 71
Fiduciary	305, 805, 537	1. 21
Total	7, 081, 816, 033	28. 02
Total income	25, 272, 034, 691	100. 00
Deductions:		
General deductions	2, 935, 868, 044	11. 62
Contributions	441, 590, 244	1. 74
Total	3, 377, 458, 288	13. 36
Net income	21, 894, 576, 403	86. 64

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The following table shows, by net-income classes, the distribution of the total income by sources; also general deductions. Similar data distributed by States and by smaller income classes are shown in Basic Tables 6 and 7. The percentage distribution of total income by these sources is shown in the second table following.

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1925

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	Capital net gain from sale of assets held for more than 2 years	Rents and royalties
Under $1,000	$40,626,044	$37,878,909	$3,895,114	$4,568,051	----------	$28,555,718
$1,000 to $2,000	1,433,549,141	229,911,697	34,182,473	19,655,236	----------	118,489,279
$2,000 to $3,000	1,279,922,896	485,010,276	68,633,308	44,869,156	----------	190,693,479
$3,000 to $5,000	2,954,250,898	1,312,365,283	297,515,316	199,128,594	----------	454,025,477
$5,000 to $10,000	1,697,229,899	754,494,500	361,451,875	317,934,341	----------	252,851,147
$10,000 to $25,000	1,298,966,148	517,489,993	410,047,565	572,666,549	----------	222,051,360
$25,000 to $50,000	545,360,006	195,321,060	235,470,532	386,415,587	$28,978,836	98,473,557
$50,000 to $100,000	283,812,274	95,445,972	167,946,728	200,828,525	145,191,060	54,477,735
$100,000 to $150,000	86,168,225	24,337,037	68,041,057	71,168,929	102,054,640	17,468,064
$150,000 to $300,000	70,236,871	22,504,462	85,689,422	80,008,190	164,404,256	17,089,051
$300,000 to $500,000	27,491,594	8,884,825	37,572,541	39,108,369	124,034,520	8,184,381
$500,000 to $1,000,000	16,738,652	3,323,500	28,444,679	27,888,066	139,367,194	4,402,443
$1,000,000 and over	7,807,217	1,836,949	28,134,880	27,419,906	236,568,835	4,570,772
Total	9,742,159,865	3,688,804,463	1,827,025,490	1,991,659,499	940,569,341	1,471,332,463

Income classes	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under $1,000	$18,455,032	----------	$11,335,943	$1,005,702	$146,320,513
$1,000 to $2,000	114,102,134	----------	45,905,654	8,176,212	2,003,971,826
$2,000 to $3,000	170,026,508	----------	86,698,073	13,418,343	2,339,272,039
$3,000 to $5,000	427,698,048	----------	275,317,122	35,042,312	5,955,343,050
$5,000 to $10,000	291,027,671	----------	321,289,441	47,987,262	4,044,266,136
$10,000 to $25,000	338,946,737	$8,615,658	731,869,268	75,290,126	4,175,943,404
$25,000 to $50,000	195,748,829	6,564,049	618,308,202	52,629,717	2,363,270,375
$50,000 to $100,000	123,173,964	4,821,930	512,534,186	37,215,865	1,625,448,239
$100,000 to $150,000	41,867,619	1,856,632	225,871,866	11,557,726	650,391,795
$150,000 to $300,000	41,810,557	1,682,890	252,342,714	10,857,225	746,625,638
$300,000 to $500,000	17,542,734	1,141,916	119,120,757	4,098,783	387,180,420
$500,000 to $1,000,000	16,624,022	531,542	126,427,116	5,251,297	368,998,511
$1,000,000 and over	17,378,351	436,562	137,604,306	3,274,967	465,002,745
Total	1,814,402,206	25,651,179	3,464,624,648	305,805,537	25,272,034,691

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Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1925

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	Capital net gain from sale of assets held for more than two years	Rents and royalties
	Per cent	*Per cent*	*Per cent*	*Per cent*	*Per cent*	*Per cent*
Under $1,000	27.76	25.89	2.66	3.12	----------	19.52
$1,000 to $2,000	71.54	11.47	1.71	.98	----------	5.91
$2,000 to $3,000	54.71	20.74	2.93	1.92	----------	8.15
$3,000 to $5,000	49.61	22.04	5.00	3.34	----------	7.62
$5,000 to $10,000	41.96	18.66	8.94	7.86	----------	6.25
$10,000 to $25,000	31.14	12.39	9.82	13.71	----------	5.32
$25,000 to $50,000	23.08	8.26	9.96	16.35	1.23	4.17
$50,000 to $100,000	17.46	5.87	10.33	12.36	8.93	3.35
$100,000 to $150,000	13.25	3.74	10.46	10.94	15.69	2.69
$150,000 to $300,000	9.41	3.01	11.47	10.72	22.02	2.29
$300,000 to $500,000	7.10	2.29	9.70	10.10	32.04	2.11
$500,000 to $1,000,000	4.54	.90	7.71	7.56	37.77	1.19
$1,000,000 and over	1.68	.40	6.05	5.90	50.87	.98
Total	38.55	14.60	7.23	7.88	3.72	5.82

Income classes	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
	Per cent	*Per cent*	*Per cent*	*Per cent*	*Per cent*
Under $1,000	12.61	----------	7.75	0.69	100.00
$1,000 to $2,000	5.69	----------	2.29	.41	100.00
$2,000 to $3,000	7.27	----------	3.71	.57	100.00
$3,000 to $5,000	7.18	----------	4.62	.59	100.00
$5,000 to $10,000	7.20	----------	7.94	1.19	100.00
$10,000 to $25,000	8.12	0.21	17.52	1.80	100.00
$25,000 to $50,000	8.28	.28	26.16	2.23	100.00
$50,000 to $100,000	7.58	.30	31.53	2.29	100.00
$100,000 to $150,000	6.44	.29	34.72	1.78	100.00
$150,000 to $300,000	5.60	.23	33.80	1.45	100.00
$300,000 to $500,000	4.53	.29	30.78	1.06	100.00
$500,000 to $1,000,000	4.51	.14	34.26	1.42	100.00
$1,000,000 and over	3.74	.09	29.59	.70	100.00
Total	7.18	.10	13.71	1.21	100.00

INCOME FROM BUSINESS (INDIVIDUAL RETURNS)

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

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Individual income from business—Number of returns and net profit by industrial groups, calendar year 1925

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries	82,968	8.48	$250,061,291	6.78
Mining and quarrying	4,604	.47	25,432,264	.69
Manufacturing:				
Food products, beverages, and tobacco	19,392	1.98	67,025,175	1.82
Textiles and textile products	11,901	1.22	49,520,152	1.34
Leather and leather products	3,547	.36	10,349,681	.28
Rubber and rubber goods	610	.06	2,062,510	.06
Lumber and wood products	3,089	.32	14,384,098	.39
Paper, pulp, and products	531	.05	2,314,043	.06
Printing and publishing	9,345	.95	35,406,484	.96
Chemicals and allied substances	1,425	.15	8,462,321	.23
Stone, clay, and glass products	2,732	.28	12,512,607	.34
Metal and metal products	12,744	1.30	48,630,782	1.32
All other manufacturing industries	3,426	.35	17,137,284	.46
Total manufacturing	68,742	7.02	267,805,137	7.26
Construction	60,436	6.17	246,794,194	6.69
Transportation and other public utilities	26,531	2.71	84,080,350	2.28
Trade	366,916	37.49	1,217,319,011	33.00
Public service—professional, amusements, hotels, etc	287,553	29.38	1,223,867,164	33.18
Finance—banking, insurance, etc	37,784	3.86	221,566,771	6.00
Special cases, business not sufficiently defined to be classed with any other division	43,258	4.42	151,878,281	4.12
Grand total	978,792	100.00	3,688,804,463	100.00

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS

The following tabulation shows the aggregate wholly and partially tax-exempt securities owned and interest received therefrom, by nature of obligation, reported by individuals having net income of $5,000 and over. The amount owned and interest received are shown by income class distribution of the returns of net income in Table 18.

Tax-exempt obligations, showing amount owned and interest received by nature of obligation, calendar year 1925

Nature of obligation	Amount	Interest received
Wholly tax exempt:		
Obligations of States and Territories or political subdivisions thereof	$2,451,818,820	$122,288,000
Securities issued under the Federal farm loan act	472,367,831	21,946,272
Liberty 3½ per cent bonds and obligations of the possessions of the United States	702,564,987	26,846,339
Total	3,626,751,638	171,080,611
Partially tax exempt:		
Liberty 4 and 4¼ per cent bonds, Treasury bonds, Treasury certificates, Treasury notes, and Treasury (war-savings) certificates	1,414,412,371	59,409,865
Grand total	5,041,164,009	230,490,476

RETURNS BY COUNTIES AND CITIES

The number of returns of individuals filed for the calendar year 1925 by counties, cities, townships, and post offices is shown in basic Table 17. This tabulation does not represent an exact count of returns for each civil division, but is a very close approximation of

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the number of returns filed. The following method is used: Index cards of the returns of net income filed in each collection district are prepared in the offices of the collectors of internal revenue. These cards are arranged by counties and cities and the number is calculated by measurement on the basis of a certain number of cards to the inch.

PARTNERSHIP RETURNS OF INCOME

Partnership returns, except for the war excess-profits tax of 1917, are not subject to direct assessment, the income being reported in the individual returns filed by the copartners according to their distributive share, whether distributed or not.

The number of returns of net income filed by partnerships from 1917 to 1925, inclusive, is as follows:

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

CORPORATION INCOME TAX RETURNS

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income" and "Corporations reporting no net income." In basic Table 8 similar data are shown, distributed by States and Territories.

In making comparisons of the "net income" or "deficit" of the "finance" group of corporations with the "net income" or "deficit" of other industrial groups, allowance should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, which total approximately $350,000,000, represent (1) the excess of 4 per cent of the mean of reserve funds over the tax-exempt interest received by the company, and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 245 of the revenue act of 1926.)

In the income statement for the "Finance, banking, insurance, etc.," group shown in Table 9, and in the corresponding percentages shown in Table 10, these special deductions for life insurance companies are included in "Miscellaneous expense" under "Disbursements," although the deductions are not expense items.

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Corporation returns distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), prior year loss, and income tax, calendar year 1925 [1]

Industrial groups	Total number of corporations	Corporations reporting net income—			
		Number	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries	9,904	4,662	47.07	$572,214,939	$495,352,987
Mining and quarrying	19,163	5,488	28.64	3,711,407,209	3,257,807,465
Manufacturing:					
Food products, beverages, and tobacco	14,722	9,303	63.19	11,476,442,509	10,942,970,265
Textiles and textile products, other than clothing	5,479	3,359	61.31	3,840,208.007	3,544,331,872
Clothing	6,792	4,145	61.03	2,267,851,827	2,150,613,151
Total textiles and textile products	12,271	7,504	61.15	6,108,059,834	5,694,945,023
Leather and leather products	2,359	1,373	58.20	1,175,340,390	1,099,317,357
Rubber and rubber goods	638	349	54.70	1,373,494,704	1,250,528,851
Lumber and wood products	7,633	4,657	61.01	2,380,463,125	2,180,147,027
Paper, pulp, and products	1,940	1,288	66.39	1,260,562,749	1,149,376,579
Printing and publishing	9,920	6,523	65.76	1,988,484,745	1,797,575,793
Chemicals and allied substances	6,962	3,951	56.75	6,475,023,641	5,851,746,170
Stone, clay, and glass products	4,454	2,753	61.81	1,345,032,439	1,163,485,253
Metal and metal products	21,529	12,760	59.27	17,335,348,231	15,578,595,094
All other manufacturing industries	6,246	3,676	58.85	2,006,741,719	1,832,949,325
Total manufacturing	88,674	54,137	61.05	52,924,994,086	48,541,636,737
Construction	15,338	9,701	63.25	1,914,494,247	1,758,003,539
Transportation and other public utilities	23,613	14,862	62.94	10,952,508,305	9,483,815,531
Trade	109,588	71,910	65.62	32,617,031,658	31,362,985,662
Public service—professional, amusements, hotels, etc	28,981	16,571	57.18	2,283,167,734	2,036,741,499
Finance—banking, insurance, related business, etc	115,947	73,246	63.17	8,503,186,306	[2] 6,979,363,066
All other concerns	5,320	1,757	33.03	213,078,732	192,693,033
Nominal concerns (inactive and nature of business not given)	13,544				
Grand total	430,072	252,334	58.67	113,692,083,216	104,108,399,519

[1] Fiscal year returns are included. See p. 1.
[2] Includes special nonexpense deductions of life insurance companies. See p. 9.

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Corporation returns distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), prior year loss, and income tax, calendar year 1925 [1]—Continued

Industrial groups	Corporations reporting net income				
	Net income	Prior year loss deductions from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries	$76,861,952	$5,205,817	$8,604,382	12.50	0.82
Mining and quarrying	453,599,744	25,062,672	55,048,690	12.14	4.70
Manufacturing:					
Food products, beverages, and tobacco	533,472,244	9,484,242	66,586,899	12.48	5.68
Textiles and textile products, other than clothing	295,876,135	21,665,443	34,980,447	11.82	2.98
Clothing	117,238,676	5,170,290	13,834,118	11.80	1.18
Total textiles and textile products	413,114,811	26,835,733	48,814,565	11.81	4.16
Leather and leather products	76,023,033	3,729,196	9,168,527	12.06	.78
Rubber and rubber goods	122,965,853	2,254,793	15,411,932	12.53	1.31
Lumber and wood products	200,316,098	5,808,164	24,667,289	12.31	2.10
Paper, pulp, and products	111,186,170	1,925,373	14,003,824	12.59	1.19
Printing and publishing	190,908,952	3,290,987	23,375,358	12.24	1.99
Chemicals and allied substances	623,277,471	16,311,755	78,393,092	12.58	6.70
Stone, clay, and glass products	181,547,186	2,412,156	22,852,708	12.59	1.95
Metal and metal products	1,756,753,137	34,194,952	221,972,624	12.64	18.97
All other manufacturing	173,792,394	4,253,240	21,494,169	12.37	1.84
Total manufacturing	4,383,357,349	110,500,591	546,740,987	12.47	46.67
Construction	156,490,708	8,742,386	17,580,920	11.23	1.50
Transportation and other public utilities	1,468,692,774	17,753,750	186,313,840	12.69	15.91
Trade	1,254,045,996	34,189,024	145,349,645	11.59	12.41
Public service—professional, amusements, hotels, etc	246,426,235	8,603,195	[2] 28,466,993	11.55	2.43
Finance—banking, insurance, and related business, etc	1,523,823,240	31,749,045	179,948,691	11.81	15.37
All other concerns	20,385,699	1,272,085	2,277,058	11.17	.19
Nominal concerns (inactive and nature of business not given)					
Grand total	9,583,683,697	243,078,565	1,170,331,206	12.21	100.00

[1] Fiscal year returns are included. See p. 1.
[2] Includes special nonexpense deductions of life insurance companies. See p. 9.

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Corporation returns distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), prior year loss, and income tax, calendar year 1925 [1]—Continued.

Industrial groups	Corporations reporting no net income				
	Number	Per cent of total reporting	Gross income	Deductions	Deficit
Agricultural and related industries	5,242	52.93	$221,339,684	$280,554,63	$59,214,951
Mining and quarrying	13,675	71.36	1,213,439,422	1,423,395,952	209,956,530
Manufacturing:					
Food products, beverages, and tobacco	5,419	36.81	1,923,746,578	2,015,258,692	91,512,114
Textiles and textile products, other than clothing	2,120	38.69	1,110,026,200	1,191,254,792	81,228,592
Clothing	2,647	38.97	498,375,914	531,919,712	33,543,798
Total textiles and textile products	4,767	38.85	1,608,402,114	1,723,174,504	114,772,390
Leather and leather products	986	41.80	339,191,071	368,086,307	28,895,236
Rubber and rubber goods	289	45.30	95,861,530	109,802,975	13,941,445
Lumber and wood products	2,976	38.99	587,054,014	640,169,657	53,115,643
Paper, pulp, and products	652	33.61	230,546,627	242,683,544	12,136,917
Printing and publishing	3,397	34.24	293,785,869	323,290,400	29,504,531
Chemicals and allied substances	3,011	43.25	590,300,778	672,652,947	82,352,169
Stone, clay, and glass products	1,701	38.19	156,780,115	174,626,342	17,846,227
Metal and metal products	8,769	40.73	1,774,903,980	1,976,348,779	201,444,799
All other manufacturing	2,570	41.15	304,214,827	340,948,032	36,733,205
Total manufacturing	34,537	38.95	7,904,787,503	8,587,042,179	682,254,676
Construction	5,637	36.75	391,554,860	434,900,853	43,345,993
Transportation and other public utilities	8,751	37.06	928,339,371	1,063,083,900	134,744,529
Trade	37,678	34.38	7,229,905,678	7,517,411,824	287,506,146
Public service—professional, amusements, hotels, etc	12,410	42.82	556,184,645	628,410,970	72,226,325
Finance—banking, insurance, related business, etc	42,701	36.83	3,944,577,121	[2] 4,400,796,177	456,219,056
All other concerns	3,563	66.97	108,934,162	124,137,938	15,203,776
Nominal concerns (inactive and nature of business not given)	13,544	100.00		1,956,113	1,956,113
Grand total	177,738	41.33	22,499,062,446	24,461,690,541	1,962,628,095

[1] Fiscal year returns are included. See p. 1.
[2] Includes special nonexpense deductions of life insurance companies. See p. 9.

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DIVIDEND DISTRIBUTION (CORPORATION RETURNS)

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income tax returns for 1925, is shown by States and Territories in Table 8 and by industrial divisions in Table 9. A résumé of the dividend distribution for the years 1922 to 1925, inclusive, for all corporations, is given below:

Cash and stock dividends, distributed by years

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922	$3,436,715,104	$3,348,049,865	$3,182,869,985	$3,166,915,574	$253,845,119	$181,134,291
1923	4,169,117,678	891,285,583	3,820,619,642	787,167,102	348,498,036	104,118,481
1924	4,338,822,858	510,525,809	3,994,990,754	466,820,095	343,832,104	43,705,714
1925	5,189,474,507	544,431,367	4,817,301,320	502,489,520	372,173,187	41,941,847

RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The income statement of corporation receipts and disbursements, also net profit (or deficit), deductions, net income, tax, net profit after deducting tax, and cash and stock dividends distributed by major industrial groups, is shown in basic Table 9. Part 1 shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 10 shows a similar distribution of all corporation returns expressed as percentages of total receipts.

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME

The following table exhibits the corporation returns distributed on the basis of the size of net income reported.

Corporation returns distributed by size of net income, showing number of returns and net income, calendar year 1925 [1]

Income classes	Number	Net income
Under $2,000	108,447	$96,859,748
$2,000 to $5,000	51,334	162,780,292
$5,000 to $10,000	29,067	207,812,825
$10,000 to $25,000	29,533	477,066,018
$25,000 to $50,000	13,965	498,304,439
$50,000 to $100,000	9,249	646,218,517
$100,000 to $250,000	6,270	966,671,837
$250,000 to $500,000	2,200	765,259,354
$500,000 to $1,000,000	1,156	788,857,128
$1,000,000 to $5,000,000	917	1,876,242,787
$5,000,000 and over	196	3,097,610,752
Reporting net income	252,334	9,583,683,697
Reporting no net income	177,738	[2] 1,962,628,095
Total	430,072	7,621,055,602

[1] Fiscal year returns are included. See p. 1.
[2] Deficit.

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CORPORATION RETURNS—NET INCOME AND DEFICIT FOR THE YEARS 1920–1925, INCLUSIVE

There is shown in the following table for the years 1920 to 1925, inclusive, the number of returns reporting net income and no net income; also the aggregate net income and aggregate deficit, as well as the net income in excess of the deficit, in totals and by industrial divisions.

Corporation returns, calendar years 1920–1925, distributed by major industrial groups, showing for each year the number of corporations reporting net income and no net income, the amount of net income (or deficit), and the income in excess of deficit

AGGREGATE

Year	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit[1]
	Number	Net income	Number	Deficit	
1920	203,233	$7,902,654,813	142,362	$2,029,423,744	$5,873,231,069
1921	171,239	4,336,047,813	185,158	3,878,219,134	457,828,679
1922	212,535	6,963,811,143	170,348	2,193,776,356	4,770,034,787
1923	233,339	8,321,529,134	165,594	2,013,554,987	6,307,974,147
1924	236,389	7,586,652,292	181,032	2,223,925,993	5,362,726,299
1925	252,334	9,583,683,697	177,738	1,962,628,095	7,621,055,602
AGRICULTURE AND RELATED INDUSTRIES					
1920	3,874	$71,480,276	5,312	$66,139,680	$5,340,596
1921	3,146	40,718,192	5,578	88,562,898	−47,844,706
1922	4,000	62,900,621	5,092	56,091,157	6,809,464
1923	3,914	92,201,206	5,446	49,930,333	42,270,873
1924	4,530	64,229,810	5,228	62,497,807	1,732,003
1925	4,662	76,861,952	5,242	59,214,951	17,647,001
MINING AND QUARRYING					
1920	6,933	$702,073,788	10,601	$176,505,076	$525,568,712
1921	4,365	185,133,923	13,295	414,488,951	−229,355,028
1922	6,130	286,437,388	10,963	280,456,101	5,981,287
1923	5,175	283,565,648	13,334	334,253,838	−50,688,190
1924	4,893	240,141,930	13,560	307,091,131	−66,949,201
1925	5,488	453,599,744	13,675	209,956,530	243,643,214
MANUFACTURING					
TOTAL					
1920	49,425	$4,116,424,329	28,746	$834,146,460	$3,282,277,869
1921	37,030	1,777,785,608	42,718	1,898,831,377	−121,045,769
1922	48,697	3,454,419,673	33,788	813,413,029	2,641,006,644
1923	53,795	4,271,899,449	31,404	701,011,681	3,570,887,768
1924	51,342	3,595,674,888	35,461	832,202,947	2,763,471,941
1925	54,137	4,383,357,349	34,537	682,254,676	3,701,102,673
FOOD PRODUCTS, BEVERAGES, AND TOBACCO					
1920	7,551	404,847,051	6,167	183,895,444	220,951,607
1921	7,207	319,176,273	6,570	309,161,987	10,014,286
1922	8,359	447,671,380	5,728	150,306,300	297,365,080
1923	8,666	506,924,386	5,487	124,175,970	382,748,416
1924	9,080	536,852,421	5,362	95,715,254	441,137,167
1925	9,303	533,472,244	5,419	91,512,114	441,960,130

[1] Minus sign (−) indicates decrease.

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Corporation returns, calendar years 1920–1925, distributed by major industrial groups, showing for each year the number of corporations reporting net income and no net income, the amount of net income (or deficit), and the income in excess of deficit—Continued

MANUFACTURING—Continued

Year	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit [1]
	Number	Net income	Number	Deficit	
TEXTILES AND TEXTILE PRODUCTS					
1920	5,545	$458,612,900	4,576	$166,646,390	$291,966,510
1921	5,312	327,356,083	5,560	189,439,330	137,916,753
1922	6,973	535,106,819	4,452	78,311,129	456,795,690
1923	7,678	563,412,301	4,093	71,844,563	491,567,738
1924	6,836	316,927,779	5,393	188,104,068	128,823,711
1925	7,504	413,114,811	4,767	114,772,390	298,342,421
LEATHER AND LEATHER PRODUCTS					
1920	1,230	61,028,189	932	103,921,943	−42,893,754
1921	981	57,064,636	1,203	105,909,355	−48,844,719
1922	1,330	88,640,717	954	24,811,082	63,829,635
1923	1,321	72,388,337	982	36,126,492	36,261,845
1924	1,341	70,319,008	1,087	31,875,957	38,443,051
1925	1,373	76,023,033	986	28,895,236	47,127,797
RUBBER AND RUBBE GOODS					
1920	279	26,677,976	392	31,575,079	−4,897,103
1921	196	5,101,673	445	101,561,735	−96,460,062
1922	284	41,929,682	309	24,562,953	17,366,729
1923	273	45,924,366	334	21,562,982	24,361,384
1924	325	56,900,060	313	15,344,877	41,555,183
1925	349	122,965,853	289	13,941,445	109,024,408
LUMBER AND WOOD PRODUCTS					
1920	5,300	231,269,579	1,965	27,169,095	294,100,484
1921	2,984	70,511,051	3,749	120,219,887	−49,708,836
1922	4,545	207,995,927	2,366	48,281,974	159,713,953
1923	5,250	299,049,957	2,132	32,586,660	266,463,297
1924	4,750	178,869,396	2,913	57,753,873	121,115,523
1925	4,657	200,316,098	2,976	53,115,643	147,200,455
PAPER, PULP, AND PRODUCTS					
1920	1,349	241,616,315	344	4,034,761	237,581,554
1921	730	44,881,837	946	49,178,592	−4,296,755
1922	1,086	84,024,626	683	22,408,513	61,616,113
1923	1,240	109,909,197	575	14,931,923	94,977,274
1924	1,204	92,674,293	682	18,361,487	74,312,806
1925	1,288	111,186,170	652	12,136,917	99,049,253
PRINTING AND PUBLISHING					
1920	6,393	163,159,986	1,695	13,709,458	149,450,528
1921	5,386	124,156,590	3,046	26,679,985	97,476,605
1922	5,771	184,715,665	2,939	23,020,486	161,695,179
1923	6,183	165,947,105	3,040	23,627,284	142,319,821
1924	6,278	175,972,060	3,340	28,454,818	147,517,242
1925	6,523	190,908,952	3,397	29,504,531	161,404,421
CHEMICALS AND ALLIED SUBSTANCES					
1920	3,047	441,369,660	2,779	96,439,756	344,929,904
1921	2,502	158,217,289	3,422	132,881,065	25,336,224
1922	3,512	461,221,420	2,605	66,158,378	395,063,042
1923	3,472	419,583,646	2,845	94,157,796	325,425,850
1924	3,640	466,184,064	2,961	76,309,159	389,874,905
1925	3,951	623,277,471	3,011	82,352,169	540,925,302
STONE, CLAY, AND GLASS PRODUCTS					
1920	2,661	151,173,127	1,001	8,287,187	142,885,940
1921	1,998	69,756,499	1,683	26,259,793	43,496,706
1922	2,459	125,692,094	1,431	16,586,111	109,105,983
1923	2,880	187,843,942	1,321	14,374,375	173,469,567
1924	2,735	162,403,306	1,621	17,943,545	144,459,761
1925	2,753	181,547,186	1,701	17,846,227	163,700,959

[1] Minus sign (−) indicates decrease.

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Corporation returns, calendar years 1920–1925, distributed by major industrial groups, showing for each year the number of corporations reporting net income and no net income, the amount of net income (or deficit), and the income in excess of deficit—Continued

MANUFACTURING—Continued

Year	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit [1]
	Number	Net income	Number	Deficit	
METAL AND METAL PRODUCTS					
1920	10,135	$1,411,647,483	4,996	$136,757,073	$1,274,890,410
1921	5,468	437,366,860	10,068	666,001,897	−228,635,037
1922	8,397	906,956,106	7,477	272,040,309	634,915,797
1923	10,168	1,427,495,889	6,072	178,080,576	1,249,415,313
1924	11,227	1,340,597,253	8,943	244,779,005	1,095,818,248
1925	12,760	1,756,753,137	8,769	201,444,799	1,555,308,338
ALL OTHER MANUFACTURING INDUSTRIES					
1920	5,935	435,022,063	3,899	61,710,274	373,311,789
1921	4,266	164,196,817	6,026	171,537,751	−7,340,934
1922	5,981	370,465,237	4,844	86,925,794	283,539,443
1923	6,664	473,420,323	4,523	89,543,060	383,877,263
1924	3,926	197,975,248	2,846	57,560,904	140,414,344
1925	3,676	173,792,394	2,570	36,733,205	137,059,189
CONSTRUCTION					
1920	7,010	$113,552,012	2,950	$28,209,391	$85,342,621
1921	6,041	67,335,368	4,320	51,507,351	15,828,017
1922	6,997	91,724,158	4,373	52,528,638	39,195,520
1923	8,151	112,003,914	4,400	42,808,544	69,195,370
1924	8,701	132,704,218	4,475	42,010,538	90,693,680
1925	9,701	156,490,708	5,637	43,345,993	113,144,715
TRANSPORTATION AND OTHER PUBLIC UTILITIES					
1920	12,922	$829,130,927	7,677	$150,505,207	$678,625,720
1921	11,831	821,871,454	7,274	323,368,793	498,502,661
1922	13,690	979,263,568	6,821	196,480,421	782,783,147
1923	14,269	1,257,409,896	6,844	125,649,787	1,131,760,109
1924	14,565	1,232,012,201	7,866	137,753,364	1,094,258,837
1925	14,862	1,468,692,774	8,751	134,744,529	1,333,948,245
TRADE					
1920	52,278	$911,173,330	26,607	$339,482,009	$571,691,321
1921	42,809	571,945,297	45,370	626,828,343	−54,883,046
1922	59,791	1,014,012,731	35,892	318,693,358	695,319,373
1923	68,186	1,197,926,069	32,460	264,797,443	933,128,626
1924	68,112	1,098,585,578	37,211	296,516,827	802,068,751
1925	71,910	1,254,045,996	37,678	287,506,146	966,539,850
PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.					
1920	11,914	$145,490,862	5,576	$29,199,368	$116,291,494
1921	10,694	104,872,554	8,409	45,939,035	58,933,519
1922	13,494	148,366,522	9,651	59,614,683	88,751,839
1923	15,482	188,368,460	9,632	59,141,170	129,227,290
1924	15,495	202,165,035	10,825	66,650,042	135,514,993
1925	16,571	246,426,235	12,410	72,226,325	174,199,910

[1] Minus sign (−) indicates decrease.

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Corporation returns, calendar years 1920–1925, distributed by major industrial groups, showing for each year the number of corporations reporting net income and no net income, the amount of net income (or deficit), and the income in excess of deficit—Continued

FINANCE—BANKING, INSURANCE, AND RELATED BUSINESS

Year	Corporations reporting net income		Corporations reporting no net income		Income in excess of deficit [1]
	Number	Net income	Number	Deficit	
1920	55,484	$933,304,119	23,418	$293,936,196	$639,367,923
1921	54,122	739,296,805	28,736	363,165,913	376,130,892
1922	58,646	887,834,693	32,459	397,660,887	490,173,806
1923	62,654	868,083,415	34,118	410,813,152	457,270,263
1924	67,089	995,123,931	37,672	460,596,529	534,527,402
1925	73,246	1,523,823,240	42,701	456,219,056	1,067,604,184
COMBINATIONS—PREDOMINANT INDUSTRY NOT ASCERTAINABLE					
1920	1,436	$66,902,914	1,672	$34,527,084	$32,375,830
1921	1,201	27,088,612	1,678	65,509,712	−38,421,100
1922	1,078	38,850,617	1,038	18,566,276	20,284,341
1923	1,713	50,071,077	1,706	24,345,929	25,725,148
1924	1,662	26,014,701	2,295	18,533,476	7,481,225
1925	1,757	20,385,699	3,563	15,203,776	5,181,923
NOMINAL CONCERNS					
1920	31	$117,026	25,436	$4,202,182	−$4,085,156
1921			27,780	16,761	−16,761
1922	12	1,172	30,271	271,806	−270,634
1923			26,250	803,110	−803,110
1924			26,439	73,332	−73,332
1925			13,544	1,956,113	−1,956,113

[1] Minus sign (−) indicates decrease.

COMBINED INDIVIDUAL AND CORPORATION INCOME AND TAX, BY STATES

The following table exhibits by States and Territories the combined individual and corporation incomes and income taxes for the calendar year 1925. 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 collection district in which his legal residence or principal place of business is located, and a corporation files its income-tax return in the collection district in which its principal place of business or the principal office or agency is located. 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.

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Individual and corporation net income and tax, distributed by States and Territories, showing percentages for each State, calendar year 1925 [1]

States and Territories	Net income				Tax			
	Individual [2]	Corporation	Individual and corporation	Per cent for State	Individual	Corporation	Individual and corporation	Per cent for State
Alabama	$130,024,575	$42,929,890	$172,954,465	0.55	$2,326,213	$4,978,930	$7,305,143	0.38
Alaska	[3]	571,677	571,677	.01	[3]	59,523	59,523	.01
Arizona	41,382,939	7,679,289	49,062,228	.16	544,953	813,539	1,358,492	.07
Arkansas	84,474,350	22,899,479	107,373,829	.34	1,434,504	2,515,334	3,949,838	.21
California	1,490,419,792	417,825,949	1,908,245,741	6.06	37,127,167	50,533,672	87,660,839	4.60
Colorado	150,363,411	60,448,005	210,811,416	.67	2,840,926	7,077,070	9,917,996	.52
Connecticut	404,498,337	125,092,862	529,591,199	1.68	13,533,997	14,886,873	28,420,870	1.49
Delaware	54,897,972	60,931,345	115,829,317	.37	2,780,200	7,664,617	10,444,817	.55
District of Columbia	200,353,699	64,493,229	264,846,928	.84	5,718,046	8,119,191	13,837,237	.73
Florida	649,932,382	192,320,339	842,252,721	2.68	28,857,801	23,516,457	52,374,258	2.75
Georgia	177,203,659	67,080,735	244,284,394	.78	3,529,883	7,699,583	11,229,466	.59
Hawaii	41,465,375	22,148,292	63,613,667	.20	944,053	2,794,231	3,738,284	.20
Idaho	40,443,781	9,013,870	49,457,651	.16	170,912	975,132	1,146,044	.06
Illinois	1,975,436,222	851,832,473	2,827,268,695	8.98	64,791,507	105,692,356	170,483,863	8.95
Indiana	344,266,673	135,335,396	479,602,069	1.52	7,508,733	15,736,200	23,244,933	1.22
Iowa	198,735,930	56,258,659	254,994,589	.81	3,111,096	6,302,485	9,413,581	.49
Kansas	141,511,127	109,216,206	250,727,333	.80	2,222,306	13,442,854	15,665,160	.82
Kentucky	180,217,420	78,148,741	258,366,161	.82	3,299,792	9,418,224	12,718,016	.67
Louisiana	195,585,488	64,232,938	259,818,426	.83	3,850,206	7,268,660	11,118,866	.58
Maine	97,927,563	39,071,919	136,999,482	.43	2,718,658	4,584,431	7,303,089	.38
Maryland	362,484,950	103,664,691	466,149,641	1.48	11,623,229	12,753,251	24,376,480	1.28
Massachusetts	1,132,289,870	407,768,963	1,540,058,833	4.89	41,052,088	49,269,096	90,321,184	4.74
Michigan	910,910,113	762,997,200	1,673,907,313	5.32	33,263,014	96,056,344	129,319,358	6.79
Minnesota	305,945,206	131,886,399	437,831,605	1.39	6,125,915	15,796,494	21,922,409	1.15
Mississippi	73,750,950	15,758,775	89,509,725	.28	989,451	1,663,545	2,652,996	.14
Missouri	533,836,188	272,483,866	806,320,054	2.56	14,246,816	33,347,365	47,594,181	2.50
Montana	66,825,486	11,841,163	78,666,649	.25	580,196	1,196,446	1,776,642	.09
Nebraska	141,877,975	30,390,919	172,268,894	.55	1,732,535	3,317,807	5,050,342	.27
Nevada	19,661,369	2,341,538	22,002,907	.07	178,361	214,831	393,192	.02
New Hampshire	70,117,771	10,261,622	80,379,393	.26	1,218,822	1,168,632	2,387,454	.13
New Jersey	943,672,751	331,624,315	1,275,297,066	4.05	32,383,155	39,208,726	71,591,881	3.76
New Mexico	23,994,717	3,172,807	27,167,524	.09	178,762	311,179	489,941	.03
New York	4,903,228,994	2,598,418,524	7,501,647,518	23.83	252,157,834	322,979,149	575,136,983	30.20
North Carolina	161,623,754	106,623,327	268,247,081	.85	3,178,767	12,821,971	16,000,738	.84
North Dakota	35,695,178	7,972,051	43,667,229	.14	162,589	547,214	709,803	.04
Ohio	1,141,453,071	564,543,064	1,705,996,135	5.42	30,321,360	69,182,027	99,503,387	5.22
Oklahoma	219,960,990	73,912,161	293,873,151	.93	6,897,119	8,025,171	14,922,290	.78
Oregon	132,022,718	28,652,483	160,675,201	.51	1,787,992	3,153,701	4,941,693	.26
Pennsylvania	2,031,305,849	891,119,486	2,922,425,335	9.28	73,364,345	111,207,111	184,571,456	9.69

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Rhode Island	160, 955, 280	50, 375, 599	211, 330, 879	.67	5, 817, 977	6, 018, 592	11, 836, 569	.62
South Carolina	57, 661, 544	20, 003, 470	77, 665, 014	.25	430, 879	1, 912, 104	2, 342, 983	.12
South Dakota	53, 971, 360	5, 257, 250	59, 228, 610	.19	192, 460	426, 159	618, 619	.03
Tennessee	168, 198, 127	66, 906, 463	235, 104, 590	.75	3, 125, 603	7, 792, 719	10, 918, 322	.57
Texas	496, 820, 449	206, 658, 194	703, 478, 643	2.23	9, 766, 688	24, 862, 385	34, 629, 073	1.82
Utah	61, 634, 951	21, 297, 449	82, 932, 400	.26	660, 497	2, 431, 578	3, 092, 075	.16
Vermont	45, 857, 160	10, 237, 937	56, 095, 097	.18	919, 959	1, 218, 235	2, 138, 194	.11
Virginia	170, 257, 017	112, 238, 006	282, 495, 023	.90	2, 981, 412	13, 405, 461	16, 386, 873	.86
Washington	272, 544, 925	63, 838, 646	336, 383, 571	1.07	2, 717, 102	7, 122, 278	9, 839, 380	.52
West Virginia	144, 777, 469	64, 525, 291	209, 302, 760	.66	2, 133, 510	7, 632, 661	9, 766, 171	.51
Wisconsin	418, 618, 008	171, 192, 887	589, 810, 895	1.87	6, 799, 312	20, 325, 149	27, 124, 461	1.42
Wyoming	33, 481, 518	8, 187, 858	41, 669, 376	.13	256, 481	884, 463	1, 140, 944	.06
Total	21, 894, 576, 403	9, 583, 683, 697	31, 478, 260, 100	100.00	734, 555, 183	1, 170, 331, 206	1, 904, 886, 389	100.00

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

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SUMMARY OF INCOME AND TAX, BY YEARS

There is shown below, by income classes, the number of individual returns filed for each of the years 1916 to 1925, inclusive; also the increase or decrease for each year. These tables show that in every income class beginning with net income of $5,000 the largest number of returns for any year was filed for 1925.

Individual returns, calendar years 1916–1925, distribution by size of net income, showing number of returns and increase (or decrease) over previous year

NET INCOME UNDER $5,000

Year	Number of returns	Increase or decrease [1]	Year	Number of returns	Increase or decrease [1]
1916	157,149		1921	6,136,570	−441,812
1917	3,040,228	2,883,079	1922	6,193,270	56,700
1918	3,946,152	905,924	1923	7,072,424	879,154
1919	4,675,101	728,949	1924	6,672,650	−399,774
1920	6,578,382	1,903,281	1925	3,340,381	−3,332,269

NET INCOME $5,000 TO $50,000

Year	Number of returns	Increase or decrease [1]	Year	Number of returns	Increase or decrease [1]
1916	255,167		1921	514,537	−151,283
1917	413,559	158,392	1922	578,180	63,643
1918	464,467	50,908	1923	609,263	31,083
1919	638,813	174,346	1924	675,607	66,344
1920	665,320	27,007	1925	800,152	124,545

NET INCOME $50,000 TO $100,000

Year	Number of returns	Increase or decrease [1]	Year	Number of returns	Increase or decrease [1]
1916	10,452		1921	8,717	−3,376
1917	12,439	1,987	1922	12,000	3,283
1918	9,996	−2,443	1923	12,452	452
1919	13,320	3,324	1924	15,816	3,364
1920	12,093	−1,227	1925	20,958	5,142

NET INCOME $100,000 TO $300,000

Year	Number of returns	Increase or decrease [1]	Year	Number of returns	Increase or decrease [1]
1916	5,337		1921	2,106	−1,148
1917	5,649	312	1922	3,494	1,388
1918	3,872	−1,777	1923	3,640	146
1919	4,847	975	1924	4,941	1,301
1920	3,254	−1,593	1925	7,982	3,041

NET INCOME $300,000 AND OVER

Year	Number of returns	Increase or decrease [1]	Year	Number of returns	Increase or decrease [1]
1916	1,296		1921	246	−149
1917	1,015	−281	1922	537	291
1918	627	−388	1923	542	5
1919	679	52	1924	774	232
1920	395	−284	1925	1,578	804

[1] Minus sign (−) indicates decrease.

A general review of the number of income tax returns filed, the net income, and the tax reported for each of the years since the inception of the present epoch of income taxation follows herewith. The changes in the revenue acts concerning individuals required to file returns are shown on page 21.

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Individuals required to file income tax returns, 1914–1925

Status of individual	1914–1916 [1]	1917–1920 [2]	1921–1923 [3]	1924 [4]	1925 [5]
Single or married and not living with husband or wife:					
Net income for taxable year	[6] $3,000	[6] $1,000	[6] $1,000	[6] $1,000	[6] $1,500
or					
Gross income for taxable year [7]			[6] 5,000	[6] 5,000	[6] 5,000
Married and living with husband or wife, husband and wife each to file a return unless income of each is included in joint return; and single persons, heads of families:					
Aggregate net income for taxable year	[6] 3,000	[6] 2,000	[6] 2,000	[6] 2,500	[6] 3,500
or					
Aggregate gross income for taxable year [7]			[6] 5,000	[6] 5,000	[6] 5,000

[1] Acts of Oct. 3, 1913, and Sept. 8, 1916.
[2] Revenue acts of 1917 and 1918.
[3] Revenue act of 1921.
[4] Revenue act of 1924.
[5] Revenue act of 1926.
[6] Or over.
[7] Regardless of the amount of net income.

Number of individual returns, calendar years 1914–1925, by income classes

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

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

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

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

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Individual returns, calendar years 1913–1925, showing number of returns and net income [1]

Year	Number of returns [1]					Net income	
	Total	Taxable	Nontaxable	Per cent of total		Amount	Increase or decrease from previous year [2]
				Taxable	Nontaxable		
1913	357,598					[3] $3,900,000,000	
1914	357,515					4,000,000,000	$100,000,000
1915	336,652					4,600,000,000	600,000,000
1916	437,036	362,970	74,066	83	17	6,300,000,000	1,700,000,000
1917	3,472,890	2,707,234	765,656	78	22	13,700,000,000	7,400,000,000
1918	4,425,114	3,392,863	1,032,251	77	23	16,000,000,000	2,300,000,000
1919	5,332,760	4,231,181	1,101,579	79	21	19,900,000,000	3,900,000,000
1920	7,259,944	5,518,310	1,741,634	76	24	23,700,000,000	3,800,000,000
1921	6,662,176	3,589,985	3,072,191	54	46	19,600,000,000	−4,100,000,000
1922	6,787,481	3,681,249	3,106,232	54	46	21,400,000,000	1,800,000,000
1923	7,698,321	4,270,121	3,428,200	55	45	24,800,000,000	3,400,000,000
1924	7,369,788	4,489,698	2,880,090	61	39	25,700,000,000	900,000,000
1925	4,171,051	2,501,166	1,669,885	60	40	21,900,000,000	−3,800,000,000

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on page 21.
[2] A minus sign (−) indicates decrease.
[3] Estimated on the basis of the number of returns filed and the average net income in each class.

Corporation returns, calendar years 1909–1925, showing total number, number and per cent reporting net income and no net income, and net income

Year	Number of returns					Net income	
	Total	Reporting net income	Reporting no net income	Per cent of total		Amount	Increase or decrease from previous year [1]
				Reporting net income	Reporting no net income		
1909	262,490	[2] 52,498	209,992	20	80	$3,590,000,000	
1910	270,202	[2] 54,040	216,162	20	80	3,761,000,000	$171,000,000
1911	288,352	[2] 55,129	233,223	19	81	3,503,000,000	−258,000,000
1912	305,336	[2] 61,116	244,220	20	80	4,151,000,000	648,000,000
1913	316,909	188,866	128,043	60	40	4,714,000,000	563,000,000
1914	[2] 299,445	174,205	125,240	58	42	3,940,000,000	−774,000,000
1915	[3] 366,443	190,911	175,532	52	48	5,310,000,000	1,370,000,000
1916	341,253	206,984	134,269	61	39	8,766,000,000	3,456,000,000
1917	351,426	232,079	119,347	66	34	10,730,000,000	1,964,000,000
1918	317,579	202,061	115,518	64	36	8,362,000,000	−2,368,000,000
1919	320,198	209,634	110,564	65	35	9,412,000,000	1,050,000,000
1920	345,595	203,233	142,362	59	41	7,903,000,000	−1,509,000,000
1921	356,397	171,239	185,158	48	52	4,336,000,000	−3,567,000,000
1922	382,883	212,535	170,348	56	44	6,964,000,000	2,628,000,000
1923	398,933	233,339	165,594	58	42	8,322,000,000	1,358,000,000
1924	417,421	236,389	181,032	57	43	7,587,000,000	−735,000,000
1925	430,072	252,334	177,738	59	41	9,584,000,000	1,997,000,000

[1] A minus sign (−) indicates decrease.
[2] Returns showing net income in excess of $5,000 exemption.
[3] 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

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Income and profits taxes in individual and corporation returns, calendar years 1913–1925

Year	Individual				
	Normal tax	Surtax	War excess-profits tax	Tax on capital net gain 12½ per cent	Total tax
1913 [1]	$12,728,038	$15,525,497			$28,253,535
1914 [1]	16,559,493	24,486,669			41,046,162
1915 [1]	23,995,777	43,947,818			67,943,595
1916	51,440,558	121,946,136			173,386,694
1917	156,897,441	433,345,732	$101,249,781		691,492,954
1918	476,432,808	651,289,027			1,127,721,835
1919	468,104,801	801,525,303			1,269,630,104
1920	478,249,919	596,803,767			1,075,053,686
1921	308,059,422	411,327,684			719,387,106
1922	355,409,840	474,581,111		$31,066,357	861,057,308
1923	[2] 283,790,966	348,688,543		29,186,624	661,666,133
1924	[3] 227,157,265	437,540,797		48,603,064	[4] 704,265,390
1925	[3] 191,789,980	432,853,170		117,570,971	[4] 734,555,318

Year	Partnership	Corporation			Grand total
	War excess-profits tax	Income tax	War-profits and excess-profits tax	Total tax	
1913 [1]		[5] $43,127,740		[5] $43,127,740	$71,381,275
1914 [1]		39,144,532		39,144,532	80,190,694
1915 [1]		56,993,657		56,993,657	124,937,252
1916		171,805,150		171,805,150	345,191,844
1917	$103,887,984	503,698,029	$1,638,747,740	2,142,445,769	2,937,826,707
1918		653,198,483	2,505,565,939	3,158,764,422	4,286,486,257
1919		743,535,888	1,431,805,690	2,175,341,578	3,444,971,682
1920		636,508,292	988,726,351	1,625,234,643	2,700,288,329
1921		366,443,621	335,131,811	701,575,432	1,420,962,538
1922		775,310,154	[6] 8,466,114	783,776,268	1,644,833,576
1923		937,106,798		937,106,798	1,598,772,931
1924		881,549,546		881,549,546	1,585,814,936
1925		1,170,331,206		1,170,331,206	1,904,886,389

[1] Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.
[2] Net after deducting 25 per cent reduction provided for in the revenue act of 1924.
[3] Net after deducting 25 per cent of tax on earned net income provided for in the revenue act of 1924.
[4] Net after deducting 25 per cent of tax on earned net income plus 12½ per cent on capital net loss provided for in the revenue act of 1924.
[5] Includes excise tax, $10,071,077, act of Aug. 5, 1909.
[6] On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July 1, 1922.

Individual returns, net income reported for calendar years 1916–1925, by income classes [1]

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

[1] The minimum income for which a return must be filed has varied under the different revenue acts thus affecting the number of returns. These changes in provisions for filing returns are summarized on page 21.
[2] Estimated on basis of the number of returns filed and the average net income.

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Individual returns, net income reported for calendar years 1916–1925, by income classes—Continued

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

Individual returns, tax yield for calendar years 1916–1925, by income classes

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

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

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Individual returns, average tax and average rate of tax per individual, calendar years 1916–1925, by income classes

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

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

Income classes	1922		1923		1924		1925	
	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)	Average tax per individual	Average rate of tax (per cent)
Under $1,000	$0.61	0.10	$0.86	0.13	$0.42	0.06	$0.70	0.12
$1,000 to $2,000	10.96	.75	7.23	.49	4.32	.29	1.59	.10
$2,000 to $3,000	9.73	.40	6.72	.27	4.83	.19	4.52	.19
$3,000 to $5,000	39.94	1.06	26.78	.71	14.92	.39	6.27	.16
$5,000 to $10,000	179.85	2.66	139.42	2.04	65.92	.96	38.02	.55
$10,000 to $25,000	816.60	5.48	606.19	4.06	408.27	2.73	313.26	2.09
$25,000 to $50,000	3,542.96	10.40	2,600.94	7.67	2,323.79	6.84	2,020.85	5.94
$50,000 to $100,000	12,007.71	17.89	8,743.86	13.06	8,639.10	12.81	7,054.24	10.42
$100,000 to $150,000	32,859.16	27.42	23,821.89	19.85	24,690.94	20.04	16,699.26	13.87
$150,000 to $300,000	74,686.63	37.03	47,735.74	23.83	49,296.85	24.69	31,976.05	15.73
$300,000 to $500,000	140,738.60	37.27	96,845.72	25.42	100,155.65	26.73	62,468.59	16.40
$500,000 to $1,000,000	239,499.03	35.81	180,839.96	26.81	175,972.32	26.87	112,054.67	16.39
$1,000,000 and over	739,069.24	35.02	483,628.04	23.53	629,429.37	30.27	323,031.50	15.83
General average	126.86	4.04	85.95	2.67	95.56	2.74	176.11	3.35

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Individual returns, total income distributed by main sources for calendar years 1916–1925

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

[1] Partnerships included in "Business" in 1916.
[2] Profits from sale of real estate, etc., included in "Business" in 1916.
[3] Capital net gain effective 1922.
[4] Interest on Government obligations, 1916 to 1918, inclusive, included in "Interest and investment income."
[5] Fiduciary included in "Interest and investment income," 1917 to 1920, inclusive; 1921 included in "Partnerships."
[6] Contributions 1916, 1918 to 1921 inclusive, reported in "General deductions"; 1917 not reported.
[7] Compiled from returns reporting net incomes of $3,000 and over.
[8] Compiled from returns reporting net incomes of $2,000 and over.
[9] Compiled from returns reporting net incomes of $1,000 and over.

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Distribution	Income									
	1921		1922		1923		1924		1925	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Income from personal industry:										
Wages and salaries	$13,813,169,165	59.21	$13,693,992,791	55.06	$14,195,355,961	48.54	$13,617,662,626	46.04	$9,742,159,865	38.55
Business	2,366,318,610	10.14	2,839,771,144	11.42	4,722,766,099	16.15	4,755,483,091	16.08	3,688,804,463	14.59
Partnerships	1,341,186,308	5.75	1,427,127,347	5.74	1,676,408,680	5.73	1,810,013,740	6.12	1,827,025,490	7.23
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	462,858,673	1.98	742,103,997	2.98	863,106,709	2.95	1,124,565,658	3.80	1,991,659,499	7.89
Capital net gain from sale of assets held for more than 2 years	[1]		249,247,583	1.00	305,393,768	1.04	389,148,434	1.32	940,569,341	3.72
Total	17,983,532,756	77.08	18,952,242,862	76.20	21,763,031,217	74.41	21,696,873,549	73.36	18,190,218,658	71.98
Income from property:										
Rents and royalties	1,177,957,882	5.05	1,224,928,998	4.92	1,814,126,275	6.20	2,009,716,478	6.79	1,471,332,463	5.82
Interest and investment income	1,643,344,489	7.05	1,738,600,915	6.99	2,177,771,024	7.45	2,281,703,361	7.71	1,814,402,206	7.18
Interest on Government obligations not wholly exempt from tax	46,994,406	.20	33,988,634	.14	43,710,945	.15	29,645,332	.10	25,651,179	.10
Dividends	2,476,952,399	10.62	2,664,219,081	10.71	3,119,828,710	10.66	3,250,913,954	10.99	3,464,624,648	13.71
Fiduciary	[2]		257,927,864	1.04	329,124,466	1.13	310,143,901	1.05	305,805,537	1.21
Total	5,345,249,176	22.92	5,919,665,492	23.80	7,484,561,420	25.59	7,882,123,026	26.64	7,081,816,033	28.02
Total income	23,328,781,932	100.00	24,871,908,354	100.00	29,247,592,637	100.00	29,578,996,575	100.00	25,272,034,691	100.00
Deductions:										
General	3,751,569,404	16.08	3,110,477,655	12.51	3,935,329,849	13.45	3,389,674,954	11.46	2,935,868,044	11.62
Contributions	[3]		425,218,169	1.71	534,797,130	1.83	533,168,167	1.80	441,590,244	1.74
Total deductions	3,751,569,404	16.08	3,535,695,824	14.22	4,470,126,979	15.28	3,922,843,121	13.26	3,377,458,288	13.36
Net income	[4] 19,577,212,528	83.92	[4] 21,336,212,530	85.78	[4] 24,777,465,658	84.72	[4] 25,656,153,454	86.74	[5] 21,894,576,403	86.64

[1] Capital net gain effective 1922.
[2] Fiduciary included in "Interest and investment income," 1917 to 1920, inclusive; 1921 included in "Partnerships."
[3] Contributions 1916, 1918 to 1921, inclusive, reported in "General deductions;" 1917 not reported.
[4] Compiled from returns reporting net incomes of $1,000 and over.
[5] Compiled from returns reporting net incomes of $1,500 and over.

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In the study of the foregoing table it should be observed that in all years, excepting 1916, the income figures are composed of net-gain items. Net losses, when shown on schedules within the returns, are transferred to general deductions, which also contain such other deductions as could not be allocated to any of the sources of income.

The sources of income items for 1916 represent gross income, the deductions not having been allocated to the several sources, but are given in aggregate under "General deductions."

The growth in the number of income-tax returns of individuals, by States, from 1916 to 1925 inclusive, showing net income and tax, as well as the average net income and average tax per return, is exhibited in the basic Table 16.

DISTRICT OF COLUMBIA — CORRECTED TABLE OF INDIVIDUAL RETURNS FILED FOR 1923, DISTRIBUTED BY INCOME CLASSES

Attention is called to the following corrected table of individual returns filed for 1923 for the District of Columbia. The table for the District of Columbia published in Statistics of Income for 1923 showed net income of $284,622,234 and net tax of $8,083,050. The adjusted figures are, net income $221,950,528 and tax $6,097,678.

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District of Columbia—Individual returns 1923, distributed by income classes

Income classes	Number of returns	Net income	Total tax
Under $1,000 [1]	2,348	$1,546,597	
Under $1,000	213	86,517	$1,866
$1,000 to $2,000 [1]	8,672	13,245,815	
$1,000 to $2,000	26,807	34,984,810	222,293
$2,000 to $3,000 [1]	15,876	38,775,793	
$2,000 to $3,000	5,723	14,764,894	121,625
$3,000 to $4,000 [1]	2,388	7,914,111	
$3,000 to $4,000	3,113	10,540,760	91,781
$4,000 to $5,000 [1]	598	2,651,405	
$4,000 to $5,000	3,314	15,161,697	178,315
$5,000 to $6,000 [1]	3	16,479	
$5,000 to $6,000	1,677	9,354,465	155,156
$6,000 to $7,000	1,309	8,517,801	164,823
$7,000 to $8,000	763	5,695,913	133,646
$8,000 to $9,000	482	4,116,499	109,702
$9,000 to $10,000	387	3,683,953	108,841
$10,000 to $11,000	273	2,862,024	91,231
$11,000 to $12,000	222	2,559,658	84,329
$12,000 to $13,000	161	2,019,459	71,250
$13,000 to $14,000	161	2,163,460	81,517
$14,000 to $15,000	150	2,174,532	87,733
$15,000 to $20,000	401	6,877,640	314,462
$20,000 to $25,000	216	4,814,792	269,265
$25,000 to $30,000	149	4,060,901	268,813
$30,000 to $40,000	141	4,845,328	380,581
$40,000 to $50,000	85	3,819,064	382,003
$50,000 to $60,000	51	2,787,555	322,519
$60,000 to $70,000	27	1,736,432	214,001
$70,000 to $80,000	16	1,214,161	186,691
$80,000 to $90,000	16	1,352,790	202,478
$90,000 to $100,000	8	753,059	129,809
$100,000 to $150,000	34	4,029,254	844,894
$150,000 to $200,000	9	1,531,056	417,644
$200,000 to $250,000	1	[2]	[2]
$250,000 to $300,000	1	[2]	[2]
$300,000 to $400,000			
$400,000 to $500,000			
$500,000 to $750,000			
$750,000 to $1,000,000	1	[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]		1,291,854	460,410
Total	75,796	221,950,528	6,097,678
Nontaxable [1]	29,885	64,150,200	
Taxable	45,911	157,800,328	6,097,678

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

CAPITAL STOCK TAX RETURNS

Data compiled from the capital stock tax returns for the fiscal year ended June 30, 1926, filed as of July 1, 1925, are presented in the attached tables. The balance sheets from which the data are tabulated are based on assets and liabilities as of a date not later than June 30, 1925, nor earlier than December 31, 1924.

The compilation represents the data reported by 424,391 corporations. This number is not exactly comparable with the number of corporation income tax returns filed, for the reason that consolidated returns are permitted for closely affiliated corporations for income-tax purposes, whereas separate and distinct capital stock tax returns are required for each corporation regardless of stock ownership or

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corporate affiliations. That more corporation income tax returns were filed than capital stock tax returns is accounted for by the fact that while most newly organized corporations are familiar with their requirements of filing Federal income tax returns, a large number with capital stock of $10,000 or less are not aware of their responsibility for filing Federal capital stock tax returns and do not file such returns until requested by the local collector. This conclusion is substantiated by the fact that practically all collectors' offices when checking their records of capital stock tax returns filed with the records for corporation income tax locate numerous delinquent corporations, and those returns are filed a year or more subsequent to the time such returns were due.

The returns are segregated into two distinct groups: First, those which contain statements of assets and liabilities; and second, those which do not show these data. Furthermore, those which show assets and liabilities are segregated by taxable and nontaxable returns. Under these captions the returns are further distributed by States and Territories and by industrial groups.

The data tabulated from returns showing assets and liabilities are, under various classifications, the number of returns; current assets comprising cash, accounts receivable, notes receivable, and inventory; fixed property investments, comprising real estate, buildings, and equipment; current liabilities, showing accounts payable, notes payable, also long term liabilities distributed by bonded debt and mortgages; and surplus and deficit. Under capitalization are shown preferred and common stock, fair value, and tax. The data shown are from the returns after adjustment and audit by the Bureau.

The information tabulated from the returns which do not contain statements of assets and liabilities is limited to the number of returns, preferred and common stock, surplus and deficit, fair value, and tax.

The fair value of the capital stock is the estimated value of the entire outstanding stock of the corporation considered as a going concern, giving due consideration to the present worth of the assets, tangible and intangible, the earning capacity, dividends disbursed, the market value of shares, and other factors that affect values generally.

A summary of the data that are shown in greater detail in the accompanying tables is given below. In the items of cash and notes receivable under current assets, and accounts payable under current liabilities, attention is called to the following conditions. Cash includes cash in vault and on deposit and amounts due from other banks as reported in the statements filed by banking concerns. Notes receivable do not include loans and discounts reported in the returns filed by banking concerns, and accounts payable do not include deposits reported in statements of banking concerns.

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Capital stock tax returns—Summary of assets, liabilities, capitalization, fair value of capital stock, and tax

Distribution	Corporations filing statements of assets and liabilities		
	Total	Taxable	Nontaxable
Number of returns	372, 516	283, 472	89, 044
Current assets:			
Cash [1]	$16, 920, 117, 955	$16, 479, 294, 454	$440, 823, 501
Accounts receivable	18, 209, 883, 537	17, 060, 666, 661	1, 149, 216, 876
Notes receivable [1]	5, 656, 461, 195	5, 236, 936, 704	419, 524, 491
Inventory	19, 592, 884, 551	18, 766, 272, 311	826, 612, 240
Total current assets	60, 379, 347, 238	57, 543, 170, 130	2, 836, 177, 108
Fixed assets (real estate, buildings, and machinery)	87, 919, 438, 880	79, 016, 879, 873	8, 902, 559, 007
Current liabilities:			
Accounts payable [1]	13, 816, 045, 567	11, 271, 775, 562	2, 544, 270, 005
Notes payable	13, 497, 361, 050	11, 609, 744, 491	1, 887, 616, 559
Total current liabilities	27, 313, 406, 617	22, 881, 520, 053	4, 431, 886, 564
Long-term liabilities:			
Bonded debt	25, 437, 826, 439	22, 506, 457, 773	2, 931, 368, 666
Mortgages	6, 386, 604, 485	5, 162, 041, 171	1, 224, 563, 314
Total long-term liabilities	31, 824, 430, 924	27, 668, 498, 944	4, 155, 931, 980
Capitalization:			
Corporations reporting par value common stock—			
Preferred stock	11, 251, 072, 493	10, 322, 615, 000	928, 457, 493
Common stock	60, 048, 469, 925	53, 817, 764, 721	6, 230, 705, 204
All other corporations—[2]			
Preferred stock	4, 795, 082, 766	4, 192, 632, 690	602, 450, 076
Surplus	43, 262, 486, 576	41, 039, 349, 054	2, 223, 137, 522
Deficit	5, 398, 594, 721	2, 516, 328, 529	2, 882, 266, 192
Fair value of capital stock	93, 295, 940, 506	90, 458, 381, 817	2, 837, 558, 689
Tax	89, 041, 022	89, 041, 022	

Distribution	Corporations not filing statements of assets and liabilities
Total number of returns	51, 875
Capitalization:	
Corporations reporting par value common stock—	
Preferred stock	$585, 816, 111
Common stock	4, 289, 959, 248
All other corporations—[2]	
Preferred stock	119, 523, 472
Surplus	877, 623, 476
Deficit	302, 123, 630
Fair value of capital stock	1, 953, 642, 794
Tax	315, 692

[1] See p. 30.
[2] Includes corporations reporting no par value common stock and those not specifying as to par value of common stock. In the returns of these corporations the value of common stock is not available.

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TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*

[Returns filed for the year ended June 30, 1926] [1]

States and Territories	Number of returns				Assets				
					Current assets				Fixed property investments (real estate, buildings, equipment)
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Cash [2]	Accounts receivable	Notes receivable [2]	Inventory	
Alabama	3,315	3,181	72	62	$84,249,625	$99,465,138	$32,919,982	$83,387,342	$572,575,466
Alaska	139	131	3	5	2,826,107	738,437	113,778	1,624,649	4,873,868
Arizona	1,187	1,116	17	54	25,366,729	18,078,370	11,786,037	29,516,751	177,656,093
Arkansas	2,391	2,306	26	59	73,018 866	43,783,059	18,018,018	59,164,319	218,466,996
California	18,037	16,928	346	763	755,279,114	1,054,580,273	598,058,879	986,979,166	5,997,502,760
Colorado	4,934	4,592	225	117	138,623,216	163,619,063	91,327,624	181,384,729	1,029,504,886
Connecticut	5,426	5,194	138	94	179,749,837	209,660,902	42,805,465	372,939,742	1,319,639,300
Delaware	1,071	825	219	27	57,066,481	80,975,349	42,318,386	73,219,776	311,330,501
District of Columbia	1,117	985	100	32	82,010,075	48,584,784	60,268,236	52,478,620	1,042,122,562
Florida	6,102	5,780	177	145	236,997,404	171,211,178	169,414,336	101,871,573	719,841,173
Georgia	4,737	4,661	29	47	132,907,495	134,528,736	74,653,471	147,082,491	921,219,727
Hawaii	513	508	----------	5	26,451,629	43,860,707	15,655,428	35,353,853	146,181,820
Idaho	1,690	1,599	5	86	24,328,073	19,365,136	14,256,435	44,726,489	168,913,229
Illinois	24,361	22,271	1,309	781	1,884,476,101	1,851,030,127	450,073,890	1,952,938,177	8,943,463,301
Indiana	8,960	8,468	241	251	233,094,150	285,538,347	96,581,221	319,334,868	1,288,987,069
Iowa	7,495	7,261	30	204	201,004,924	134,587,790	57,321,872	156,523,684	609,094,525
Kansas	4,575	4,374	68	133	217,147,342	100,984,999	29,837,836	259,281,305	1,346,924,367
Kentucky	4,960	4,660	59	241	153,496,081	135,169,867	49,713,613	159,907,225	918,349,361
Louisiana	4,798	4,598	55	145	151,435,360	194,384,250	104,212,821	205,758,806	746,562,590
Maine	2,916	2,770	88	58	53,308,654	70,336,255	13,544,625	121,454,693	471,603,417
Maryland	4,057	3,451	372	234	198,419,834	156,703,513	54,024,373	158,792,091	1,668,017,990
Massachusetts	15,682	13,673	1,674	335	731,131,123	953,770,318	177,675,503	1,234,001,040	3,308,788,682
Michigan	11,391	10,885	333	173	802,524,582	559,730,073	232,794,291	705,305,952	2,961,923,660
Minnesota	9,006	8,700	97	209	354,821,202	412,178,486	108,980,802	433,211,248	3,012,955,127
Mississippi	1,796	1,724	22	50	54,832,199	42,891,484	17,547,691	44,036,393	154,748,359
Missouri	13,728	13,070	366	292	497,825,669	552,986,658	214,709,401	648,105,312	2,198,134,936
Montana	2,672	2,581	9	82	41,491,398	27,869,107	16,187,741	44,022,478	246,894,017
Nebraska	4,097	3,995	19	83	145,335,093	68,730,869	33,296,583	93,036,210	300,509,892
Nevada	553	537	2	14	8,969,838	4,897,340	1,693,914	10,581,130	139,675,103
New Hampshire	1,028	914	81	33	18,323,171	28,869,359	4,903,418	39,412,703	103,410,726
New Jersey	11,835	10,726	845	264	400,138,080	587,506,707	99,629,205	604,774,697	1,656,905,459
New Mexico	787	754	10	23	10,679,731	10,166,377	7,408,573	17,177,388	75,034,133
New York	68,470	61,532	5,976	962	4,850,644,154	4,651,947,038	1,300,035,538	4,320,242,797	19,583,991,412

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North Carolina	5,341	5,195	48	98	148,483,239	161,463,779	62,031,843	282,709,358	886,572,171
North Dakota	2,695	2,625	3	67	45,534,351	14,310,295	15,267,251	22,618,001	74,358,216
Ohio	20,666	18,542	1,814	310	631,222,678	1,206,365,721	316,533,309	1,391,801,994	4,852,664,933
Oklahoma	4,919	4,712	95	112	193,909,699	184,962,777	58,193,908	217,690,733	906,380,652
Oregon	4,772	4,626	47	99	80,912,046	94,565,999	60,100,342	107,450,763	609,404,681
Pennsylvania	21,476	19,896	1,183	397	1,572,400,839	2,089,379,308	317,378,599	1,869,019,591	10,269,933,167
Rhode Island	2,215	1,870	307	38	78,251,167	122,165,991	20,066,752	188,441,599	428,812,440
South Carolina	3,799	3,720	12	67	63,958,042	55,120,150	30,876,047	94,331,439	276,978,134
South Dakota	2,503	2,428	5	70	46,396,685	13,393,515	11,983,195	23,949,933	82,361,531
Tennessee	4,476	4,287	76	113	126,549,062	138,680,328	54,684,726	163,488,303	635,240,425
Texas	9,870	9,558	64	248	413,374,394	350,548,051	156,392,178	477,691,877	2,125,109,044
Utah	2,367	2,288	33	46	52,735,632	48,309,588	36,195,408	73,458,006	440,391,467
Vermont	987	949	13	25	20,058,798	23,820,485	4,746,063	35,021,982	118,776,621
Virginia	5,819	5,630	84	105	156,182,605	168,901,066	59,913,177	167,051,474	736,222,888
Washington	8,787	8,415	119	253	122,727,328	165,574,142	60,251,823	196,649,684	869,223,052
West Virginia	4,979	4,733	132	114	86,347,244	143,787,612	58,450,444	120,562,274	839,158,347
Wisconsin	11,937	11,171	486	280	235,319,999	297,055,965	84,442,897	438,619,320	1,296,614,826
Wyoming	1,082	1,042	9	31	17,780,810	12,748,669	7,184,247	24,700,523	105,433,778
Total	372,516	346,437	17,543	8,536	16,920,117,955	18,209,883,537	5,656,461,195	19,592,884,551	87,919,438,880

[1] Data taken from balance sheets as of a date not earlier than Dec. 31, 1924, nor later than June 30, 1925.
[2] See p. 30.

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TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

States and Territories	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable [1]	Notes payable	Bonded debt	Mortgages			
Alabama	$63,453,175	$68,435,259	$146,055,385	$12,481,509	$186,975,292	$44,064,244	$77,327,514
Alaska	1,129,585	985,564	364,290	203,439	1,171,032	51,522	520,694
Arizona	21,250,416	28,600,912	27,157,681	7,490,691	38,448,399	27,814,504	99,389,617
Arkansas	30,735,895	45,543,757	52,309,468	7,204,588	70,255,020	16,620,140	13,340,795
California	857,886,554	637,223,271	1,490,385,389	366,426,378	1,957,441,167	176,832,683	387,900,742
Colorado	121,810,801	100,349,846	357,833,669	19,542,819	331,136,695	196,427,647	79,289,170
Connecticut	111,996,784	133,089,533	429,012,134	60,408,789	491,360,657	54,681,570	67,844,830
Delaware	107,632,935	43,683,955	95,826,323	14,892,621	259,537,563	222,002,108	26,206,214
District of Columbia	52,379,232	58,234,846	451,548,202	44,048,599	234,480,971	16,860,654	21,869,837
Florida	134,610,654	158,853,150	69,378,872	115,733,750	223,107,806	31,709,823	43,525,847
Georgia	89,235,005	157,373,172	195,040,516	22,160,449	253,338,435	31,629,987	53,331,301
Hawaii	34,784,913	12,990,794	19,834,716	1,059,176	103,284,230	11,668	5,497,358
Idaho	21,822,523	28,894,596	26,372,989	7,980,425	64,926,047	559,228	40,597,136
Illinois	1,134,726,416	966,435,264	2,899,089,454	234,991,301	2,836,348,022	812,395,200	271,857,992
Indiana	196,491,896	205,061,192	265,789,578	42,330,935	396,870,357	174,297,420	57,592,354
Iowa	72,327,690	123,521,144	110,476,971	28,115,984	221,849,787	12,100,718	45,718,252
Kansas	257,646,521	946,193,825	333,987,037	12,323,613	469,092,205	26,118,751	25,241,785
Kentucky	100,022,703	93,894,539	350,142,720	15,273,521	232,948,247	42,094,042	37,788,047
Louisiana	143,405,824	162,345,596	122,441,140	34,053,519	301,650,300	51,651,790	56,226,429
Maine	59,924,538	77,028,679	163,279,169	12,895,538	164,617,860	49,049,783	47,424,125
Maryland	95,320,213	140,698,924	1,084,016,203	75,989,368	315,649,767	123,755,600	37,109,415
Massachusetts	610,509,375	836,519,024	504,071,690	459,284,017	1,234,778,690	527,500,794	258,946,162
Michigan	443,528,516	311,138,170	645,221,854	137,542,371	1,429,570,339	285,002,516	109,206,479
Minnesota	339,286,868	365,471,132	1,131,426,432	55,215,884	1,191,961,532	55,814,765	87,776,194
Mississippi	34,311,014	42,004,251	24,488,932	3,363,767	75,607,187	10,698,949	19,204,330
Missouri	376,553,921	389,961,918	1,352,406,244	114,706,986	914,948,341	419,288,031	153,942,277
Montana	22,546,789	32,610,547	52,195,587	9,178,767	168,536,722	1,374,825	24,857,341
Nebraska	40,160,967	69,221,185	39,525,805	20,347,775	97,209,861	11,592,128	19,090,987
Nevada	5,947,046	8,862,139	4,044,500	2,467,977	13,938,052	2,584,496	12,453,777
New Hampshire	13,139,207	27,234,105	13,370,492	6,427,316	46,489,769	43,504,637	4,081,224
New Jersey	370,076,166	279,554,921	342,924,923	188,356,958	826,021,322	596,701,313	100,445,983
New Mexico	9,378,162	14,664,695	12,701,765	3,986,372	15,691,917	125,876	10,411,074
New York	3,742,097,687	3,604,906,054	6,179,546,711	2,834,954,579	7,775,126,669	4,238,965,449	1,553,948,083
North Carolina	95,542,660	153,095,134	238,683,637	12,709,117	347,985,567	10,446,223	28,974,397

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North Dakota	10,765,277	17,763,791	2,664,348	5,888,918	26,429,136	440,026	8,653,695
Ohio	827,002,468	631,124,087	1,012,222,025	325,675,614	1,695,341,192	951,120,267	247,426,549
Oklahoma	147,797,009	135,107,172	215,921,385	266,383,493	264,156,892	111,163,226	103,344,414
Oregon	79,333,076	125,823,587	200,648,778	20,569,252	148,268,938	30,843,185	83,929,601
Pennsylvania	1,879,396,154	842,693,305	2,561,406,523	477,199,343	4,162,514,356	824,629,001	526,143,952
Rhode Island	63,513,054	61,498,868	34,955,599	21,254,970	209,429,560	40,059,966	17,498,130
South Carolina	42,048,461	77,190,439	14,888,131	11,373,341	107,393,232	1,147,162	16,785,343
South Dakota	9,437,334	15,351,801	14,895,525	5,656,882	22,950,191	2,704,271	5,333,271
Tennessee	77,863,809	129,432,783	157,339,815	12,562,275	204,251,254	43,435,049	36,513,837
Texas	279,937,301	393,425,696	583,332,562	50,092,276	615,127,900	40,751,419	147,843,111
Utah	39,663,163	50,579,900	101,932,663	20,738,875	148,230,194	31,376,914	31,590,902
Vermont	10,977,366	27,554,692	14,123,370	19,252,191	43,502,180	4,881,474	9,599,886
Virginia	114,098,235	143,673,265	742,506,406	38,609,740	414,006,994	21,070,671	40,960,622
Washington	136,316,071	158,813,138	160,245,693	32,089,983	451,865,076	48,257,519	76,291,895
West Virginia	95,834,533	134,005,365	160,035,060	32,328,879	202,790,228	126,445,309	63,100,634
Wisconsin	177,776,600	210,010,665	225,213,361	57,653,196	478,089,803	140,903,279	77,866,366
Wyoming	12,613,005	18,631,393	4,544,717	5,126,359	35,811,960	6,383,841	26,774,751
Total	13,816,045,567	13,497,361,050	25,437,826,439	6,386,604,485	32,522,514,913	10,739,971,663	5,398,594,721

[1] See p. 30.

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TABLE 1.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by States and Territories, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

States and Territories	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred) [1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Alabama	$32,584,428	$239,149,349	$271,733,777	$45,998,259	$385,615,702	$45,933,909	$1,154,147	$432,703,758	$416,202,491	$416,202
Alaska	65,365	16,718,752	16,784,117	316,850	5,872,375	311,700	59,461	6,243,536	5,637,148	5,637
Arizona	9,048,501	374,280,824	383,329,325	1,376,896	98,977,860	43,384,966	743,350	143,106,176	131,508,958	131,509
Arkansas	8,841,762	157,946,627	166,788,389	9,817,101	187,612,939	11,730,288	876,962	200,220,189	187,082,631	187,083
California	630,666,471	4,197,661,963	4,828,328,434	124,267,952	4,884,282,944	193,727,071	45,107,782	5,123,117,797	4,873,959,669	4,873,960
Colorado	97,958,036	866,395,603	964,353,639	37,667,292	802,902,586	109,634,087	1,349,607	913,886,280	865,511,480	865,511
Connecticut	131,079,701	927,107,360	1,058,187,061	29,762,429	1,255,400,184	53,155,684	3,794,503	1,312,350,371	1,284,503,148	1,284,503
Delaware	73,972,515	460,938,120	534,910,635	105,453,414	697,465,010	283,922,827	2,987,502	984,375,339	857,851,197	857,851
District of Columbia	103,911,149	381,018,328	484,929,477	9,338,589	499,913,529	23,333,382	1,690,483	524,937,394	517,701,608	517,702
Florida	30,387,799	481,698,052	512,085,851	13,240,184	635,708,054	26,223,132	4,714,456	666,645,642	631,249,584	631,250
Georgia	74,984,281	513,242,673	588,226,954	14,423,489	664,476,881	5,106,863	1,151,425	670,735,169	636,639,520	636,640
Hawaii	7,891,397	213,467,101	221,358,498	188,560	319,568,099	----------	177,325	319,745,424	316,028,878	316,029
Idaho	9,913,745	215,488,976	225,402,721	1,008,133	144,692,919	4,254	1,562,943	146,260,116	132,749,489	132,749
Illinois	1,024,935,148	4,761,944,861	5,786,880,009	527,480,109	6,812,139,809	1,029,227,394	111,119,152	7,952,486,355	7,510,613,619	7,510,614
Indiana	225,309,991	748,539,620	973,849,611	50,678,966	1,061,163,052	173,300,280	4,823,414	1,239,286,746	1,165,812,554	1,165,813
Iowa	95,452,793	518,258,379	613,711,172	8,911,946	627,776,464	9,796,513	7,674,644	645,247,621	595,630,172	595,630
Kansas	163,166,493	653,573,192	816,739,685	11,006,710	986,533,398	27,122,634	3,315,126	1,016,971,158	993,337,674	993,338
Kentucky	89,618,671	537,119,454	626,738,125	14,906,148	665,547,616	39,201,700	6,232,452	710,981,768	686,156,562	686,157
Louisiana	43,638,611	793,254,735	836,893,346	39,310,115	741,215,253	47,404,268	5,921,515	794,541,036	757,151,516	757,152
Maine	49,301,979	332,209,255	381,511,234	40,646,930	356,751,096	73,003,665	3,956,189	433,710,950	415,805,012	415,805
Maryland	178,359,066	644,515,930	822,874,996	81,094,858	700,760,056	171,160,391	5,986,601	877,907,048	849,978,299	849,978
Massachusetts	653,317,369	2,630,960,048	3,284,277,417	288,947,539	3,543,183,558	617,408,522	30,591,435	4,191,183,515	4,103,875,232	4,103,875
Michigan	336,211,529	1,912,519,821	2,248,731,350	232,099,448	3,149,878,247	453,195,649	24,486,569	3,627,560,465	3,523,296,563	3,523,296
Minnesota	280,964,714	1,592,662,660	1,873,627,374	29,031,835	2,056,815,353	57,155,346	206,504,121	2,320,474,820	1,943,129,970	1,943,130
Mississippi	4,084,427	111,794,035	115,878,462	2,180,022	159,034,533	12,305,831	1,568,697	172,909,061	163,701,878	163,702
Missouri	424,105,440	1,701,030,793	2,125,136,233	103,168,094	2,109,403,124	338,891,216	13,302,119	2,461,596,459	2,385,483,514	2,385,484
Montana	21,957,856	302,339,090	324,296,946	1,968,802	203,413,919	1,250,575	1,339,190	206,003,684	190,719,906	190,720
Nebraska	48,210,329	338,479,138	386,689,467	4,193,453	353,532,457	7,942,972	1,472,191	362,947,620	337,051,217	337,051
Nevada	20,502,193	169,967,126	190,469,319	3,775,000	34,502,167	2,607,418	258,727	37,368,312	34,561,040	34,561
New Hampshire	17,597,722	70,115,952	87,713,674	8,869,661	113,381,662	77,517,162	768,697	191,667,521	183,320,017	183,323
New Jersey	242,011,381	1,311,544,312	1,553,555,693	264,174,267	2,068,708,523	725,800,356	8,420,850	2,802,929,729	2,714,183,030	2,714,180

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New Mexico	5,949,362	69,542,327	75,491,689	558,100	48,570,160	216,216	246,166	49,032,542	45,523,467	45,523
New York	3,237,671,049	14,388,803,492	17,626,474,541	1,526,515,030	21,185,403,052	4,379,205,000	94,188,444	25,658,796,496	24,611,984,705	24,611,985
North Carolina	90,839,975	653,276,778	744,116,753	26,368,544	917,792,017	17,926,111	5,030,243	940,748,371	913,526,045	913,526
North Dakota	5,500,007	73,429,730	78,929,737	508,677	81,193,349	474,079	462,305	82,129,733	67,555,562	67,555
Ohio	764,513,730	2,835,701,338	3,600,215,068	466,251,510	4,374,538,420	1,133,381,372	34,854,077	5,542,773,869	5,361,310,152	5,361,310
Oklahoma	86,118,861	800,436,968	886,555,829	85,313,350	656,809,227	84,471,904	10,440,532	751,721,663	725,958,974	725,959
Oregon	60,447,735	427,335,782	487,783,517	7,796,573	451,351,434	20,627,778	2,862,649	474,841,861	447,224,191	447,224
Pennsylvania	1,045,411,870	6,300,032,486	7,345,444,356	340,377,902	9,220,216,508	791,125,750	37,536,728	10,048,878,986	9,542,889,174	9,542,889
Rhode Island	52,242,977	376,595,287	428,838,264	20,249,319	587,944,419	50,502,590	2,130,669	640,577,678	614,724,910	614,725
South Carolina	38,209,045	208,328,711	246,537,756	4,807,393	300,905,112	4,328,953	1,334,796	306,568,861	289,118,865	289,119
South Dakota	3,778,756	84,009,934	87,788,690	1,494,848	78,665,755	1,600,153	1,141,879	81,407,787	69,433,378	69,433
Tennessee	83,512,975	418,748,032	502,261,007	17,145,339	503,840,936	29,927,519	2,268,093	536,036,548	513,442,065	513,442
Texas	103,620,704	1,464,104,553	1,567,725,257	19,613,438	1,728,488,205	34,249,593	12,353,642	1,775,091,440	1,707,747,389	1,707,747
Utah	43,435,824	339,503,497	382,939,321	2,895,419	284,755,621	32,466,375	1,435,918	318,657,914	306,087,500	306,087
Vermont	15,583,300	81,099,406	96,682,706	2,040,025	105,383,653	2,954,134	520,405	108,858,192	103,520,824	103,521
Virginia	181,505,072	784,446,068	965,951,140	10,803,459	997,015,064	20,300,943	2,738,204	1,020,054,211	983,516,692	983,517
Washington	56,989,733	907,879,380	964,869,113	20,697,441	944,626,570	48,608,594	4,352,443	997,587,607	943,595,760	943,599
West Virginia	62,671,937	596,980,760	659,652,697	52,718,603	681,339,803	167,344,607	5,646,426	854,330,836	828,496,616	828,497
Wisconsin	180,356,440	898,708,979	1,079,065,419	82,077,155	1,311,780,859	198,301,913	6,026,814	1,516,109,586	1,458,301,972	1,458,302
Wyoming	2,662,279	163,564,288	166,226,567	1,547,590	100,899,899	610,699	124,668	101,635,266	96,630,000	96,630
Total	11,251,072,493	60,048,469,925	71,299,542,418	4,795,082,766	80,887,749,432	11,679,384,338	728,806,736	93,295,940,506	89,041,021,817	89,041,022

[1] See note 2, p. 31.

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TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*

[Returns filed for the year ended June 30, 1926] [1]

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property, investments (real estate, buildings, equipment)
					Cash [2]	Accounts receivable	Notes receivable [2]	Inventory	
Agriculture:									
Farming—									
Cotton	1,050	1,026	3	21	$2,844,551	$2,211,552	$4,666,903	$1,947,967	$38,360,501
Grain	53	53			166,675	829,851	345,068	919,290	8,011,019
Fruit	1,983	1,899	53	31	7,650,223	19,976,186	13,701,904	24,817,328	183,491,619
Stock	1,487	1,412	41	34	5,122,329	15,522,351	9,065,479	69,306,038	271,784,204
All other farming	2,885	2,776	56	53	11,920,140	44,376,148	28,472,599	67,129,948	451,301,053
Related industries	1,275	1,206	41	28	12,263,309	37,928,975	25,067,029	44,103,941	343,462,559
Total	8,733	8,372	194	167	39,967,227	120,845,063	81,318,982	208,224,512	1,296,410,955
Mining and quarrying:									
Coal mining	3,793	3,597	131	65	121,074,125	311,635,650	51,809,010	137,110,860	2,849,481,963
Metal mining	1,528	1,445	64	19	74,383,000	125,422,116	20,263,206	193,844,791	1,592,123,459
Oil and gas	4,143	3,839	224	80	91,259,613	278,174,958	31,678,151	298,217,154	2,042,877,885
Nonmetal mining	131	119	11	1	10,063,967	12,058,705	1,311,280	23,557,229	117,922,088
Quarrying	1,664	1,548	92	24	13,824,097	42,165,304	6,102,319	19,461,660	279,115,659
All other mining and quarrying	996	941	29	26	17,019,730	60,095,968	12,870,835	64,071,128	626,234,910
Holding or leasing mining property	2,642	2,496	75	71	55,965,661	103,364,022	30,664,302	12,019,626	762,112,986
Total	14,897	13,985	626	286	383,590,193	932,916,723	154,699,103	748,282,448	8,269,868,950
Manufacturing:									
Food products	14,477	13,606	610	261	442,173,699	1,029,833,764	157,947,505	1,564,839,462	4,073,992,241
Textile products	11,724	10,937	641	146	348,475,932	936,636,338	76,310,761	1,841,312,840	2,814,635,203
Leather products	2,373	2,187	157	29	75,711,457	304,722,950	22,107,468	428,523,932	325,153,005
Rubber goods	668	554	108	6	51,193,230	216,709,031	18,221,954	239,946,928	434,705,951
Lumber products	7,451	7,164	196	91	112,617,275	458,077,774	99,028,729	710,999,239	1,619,537,202
Paper products	1,895	1,704	167	24	55,674,984	188,492,853	23,401,859	274,682,285	941,142,173
Printing	9,294	8,720	403	171	108,213,472	340,509,729	40,840,566	181,951,182	673,333,571
Chemicals	6,954	6,290	585	79	348,412,330	1,153,099,310	181,169,880	1,389,208,139	4,332,563,606
Stone, clay, and glass	4,212	3,932	208	72	68,394,204	173,744,905	26,911,689	219,262,226	852,418,189

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Metal manufacture	21,598	19,410	1,859	329	1,297,978,215	2,739,952,501	877,226,134	3,805,841,581	8,162,539,068
All other manufacturing	5,535	5,093	362	80	121,925,122	320,027,368	65,047,533	514,383,486	949,328,964
Portland cement	87	72	14	1	34,529,321	18,588,359	5,329,777	50,404,156	278,607,152
Total	86,268	79,669	5,310	1,289	3,065,299,241	7,880,394,882	1,593,543,855	11,221,355,456	25,457,956,325
Construction	12,691	11,958	490	243	149,270,981	526,163,191	75,730,252	195,654,210	769,185,974
Transportation and other public utilities:									
Steam railroads	1,081	1,056	11	14	673,989,401	386,386,562	54,210,389	393,751,272	14,578,386,615
Electric railroads	578	558	14	6	64,800,422	64,180,885	8,533,058	53,895,999	3,044,812,738
All other railroads and combinations	510	292	12	6	27,536,384	37,315,077	2,349,178	36,779,466	1,324,071,183
Water transportation, transoceanic, coastal, lake, river, etc	1,902	1,716	155	31	67,370,191	105,659,332	22,032,196	59,654,810	632,458,144
Local transportation, cab, livery, etc	4,258	3,958	188	112	11,210,793	20,879,489	6,049,297	37,041,309	121,555,441
Electric light and power companies	2,153	2,018	104	31	118,889,608	175,514,100	81,049,118	76,442,701	3,720,082,906
Gas companies	768	734	29	5	46,148,131	122,798,711	14,579,038	44,829,809	1,182,713,971
Telephone, telegraph, and radio companies	3,983	3,873	12	98	66,417,147	166,193,353	46,503,121	57,052,569	1,833,955,296
Water works	1,641	1,597	23	21	12,392,093	20,939,206	205,117,064	11,659,411	571,911,342
Storage companies	5,057	4,832	122	103	36,431,291	68,980,571	41,611,608	36,660,162	599,685,521
All other public utilities	2,028	1,872	126	30	207,162,319	350,073,004	109,914,852	244,062,996	4,759,271,931
Lessor companies, steam or electric railroads	155	151	4	----------	12,006,096	97,719,775	29,624,105	13,418,614	1,142,684,438
Lessors of public utilities	152	133	14	5	23,796,177	39,848,694	39,107,168	22,214,279	241,195,966
Total	24,066	22,790	814	462	1,368,150,053	1,656,488,759	660,680,192	1,087,463,397	33,752,785,492
Trade:									
Wholesale	20,844	19,709	859	276	368,799,630	1,912,652,154	243,088,187	2,073,162,423	941,984,560
Retail	42,593	40,762	1,080	751	289,530,001	1,067,883,549	246,633,794	1,655,959,506	1,107,473,628
Department stores	1,382	1,312	58	12	75,045,450	255,786,595	13,553,931	408,949,103	432,910,814
Commission trade	4,563	4,171	311	81	86,986,485	444,440,711	72,678,280	110,153,718	77,357,335
All other trade	19,616	18,335	864	417	137,154,625	726,612,595	122,738,471	694,985,119	516,855,756
Wholesale and retail trade	7,319	7,006	212	101	82,266,188	393,785,098	66,149,000	523,054,357	430,106,600
Total	96,317	91,295	3,384	1,638	1,039,782,379	4,801,160,702	764,841,663	5,466,264,226	3,506,688,693
Service:									
Motion-picture production	314	229	68	17	7,303,966	19,648,462	3,022,026	42,945,210	25,860,055
Domestic	7,446	6,977	359	110	59,823,478	63,507,696	24,733,073	40,587,325	1,163,967,354
Amusement	5,376	4,929	321	126	36,952,415	46,535,930	11,939,041	9,257,388	482,311,634
Management economics	3,268	2,851	320	97	41,626,297	80,619,609	19,920,164	12,204,560	42,259,117
Educational	1,024	909	65	50	3,343,981	9,028,223	10,290,721	3,704,945	50,579,190
Curative	1,211	1,135	31	45	2,807,164	6,063,016	1,334,842	3,200,903	61,000,827
Legal	1,072	1,033	14	25	2,384,982	3,577,467	2,105,547	3,919,651	8,244,300
Engineering	1,331	1,082	223	26	8,163,569	17,461,679	3,609,708	7,286,012	36,837,630
All other service	2,983	2,640	103	240	13,393,916	38,142,866	6,781,854	14,099,132	163,440,466
Total	24,025	21,785	1,504	736	175,799,768	284,584,948	83,736,976	137,205,126	2,034,500,573

[1] Data taken from balance sheets as of a date not earlier than Dec. 31, 1924, nor later than June 30, 1925.
[2] See p. 30.

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TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property, investments (real estate, buildings, equipment)
					Cash [1]	Accounts receivable	Notes receivable [1]	Inventory	
Finance:									
National banks	7,777	7,710	2	65	$4,699,592,992	$4,442,489	$97,919,176	$8,057,235	$705,106,803
State banks	15,023	14,834	23	166	1,776,878,296	8,571,740	76,351,998	8,611,189	462,627,536
Private banks	101	97	3	1	33,516,717	417,699	3,721,844	101,042	5,951,533
Trust or banking and trust companies	3,986	3,935	12	39	3,246,361,794	7,048,548	123,828,801	3,130,871	854,980,048
Stocks and bonds, loan, realty holding, etc.	67,545	61,467	4.411	1,667	659,883,013	1,575,712,094	1,524,592,473	310,822,938	9,961,311,187
Life insurance companies	108	79		29	12,580,263	6,680,097	2,021,660	553,354	21,028,386
Accident, fire, and marine companies	283	97	4	182	18,675,487	17,192,834	2,483,041	1,283,904	9,516,520
All other insurance companies	222	112	4	106	14,273,709	6,019,540	3,067,429	120,302	11,489 303
All other financial combinations not included above	3,875	3,261	487	127	183,210,928	256,557,056	302,344,128	94,090,748	254,672,903
Total	98,920	91,592	4,946	2,382	10,644,973,199	1,882,642,097	2,136,330,550	426,771,583	12,286,684,219
Combinations, predominant industry not ascertainable	4,263	3,902	247	114	32,306,242	116,114,993	55,711,518	96,722,850	464,083,972
Nominal concerns (inactive and nature of business not given)	120	92	11	17	160,458	70,029	27,400	19,554	694,265
Exempt corporations (not for profit)	2,216	997	17	1,202	20,818,214	8,502,150	49,840,704	4,921,189	80,579,462
Grand total	372,516	346,437	17,543	8,536	16,920,117,955	18,209,883,537	5,656,461,195	19,592,884,551	87,919,438,880

[1] See p. 30.

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Industrial groups	Liabilities				Surplus		Deficit
	Current		Long-term—		Corporations reporting par value common stock	All other corporations	
	Accounts payable [1]	Notes payable	Bonded debt	Mortgages			
Agriculture:							
Farming—							
Cotton	$5,724,426	$6,185,400	$1,879,138	$2,564,406	$5,564,415	$139,676	$4,366,038
Grain	1,169,810	1,828,552	926,000	431,318	1,078,894		1,713,650
Fruit	19,645,522	35,612,637	16,615,551	16,875,360	37,179,836	7,257,586	22,271,206
Stock	26,105,897	65,826,528	14,249,774	18,988,780	41,385,752	6,175,598	38,287,217
All other farming	89,210,086	97,703,236	48,398,209	45,700,185	114,407,559	46,172,599	68,452,809
Related industries	61,418,125	53,579,343	27,742,640	9,728,842	146,102,567	36,676,780	50,665,835
Total	203,273,866	260,735,696	109,811,312	94,288,891	345,719,023	96,422,239	185,756,755
Mining and quarrying:							
Coal mining	283,704,474	194,499,431	438,306,402	110,388,761	910,643,142	133,783,848	142,433,294
Metal mining	232,346,622	148,556,618	239,693,841	7,175,629	681,592,465	181,551,167	193,615,646
Oil and gas	360,190,920	142,975,631	151,509,259	61,103,628	801,205,917	309,593,476	324,410,360
Nonmetal mining	12,160,343	6,655,492	11,109,339	948,847	61,459,626	6,296,821	11,749,163
Quarrying	31,415,735	34,366,524	16,413,131	7,984,273	69,241,744	31,619,611	17,435,492
All other mining and quarrying	77,265,946	34,557,750	32,728,745	14,670,298	167,028,385	86,610,671	39,675,969
Holding or leasing mining property	79,713,119	33,756,935	89,569,691	9,265,892	371,967,746	99,842,296	100,859,844
Total	1,076,797,159	595,368,381	979,330,408	211,537,328	3,063,139,025	849,297,890	830,179,768
Manufacturing:							
Food products	551,173,450	702,566,404	809,935,356	110,902,354	1,524,594,144	537,805,681	248,560,765
Textile products	516,553,595	792,258,139	147,257,148	50,294,605	1,178,292,587	496,569,316	150,481,482
Leather products	113,204,027	165,489,578	46,068,750	109,061,973	197,763,886	121,525,600	70,664,550
Rubber goods	111,561,057	110,281,545	186,267,266	5,462,411	102,360,156	211,611,069	29,906,284
Lumber products	287,686,833	392,416,506	138,745,970	47,423,957	1,095,024,810	88,909,117	105,492,444
Paper products	91,604,589	90,979,259	148,671,010	18,110,941	289,780,302	132,341,515	21,074,230
Printing	179,965,127	149,247,488	51,984,482	44,137,365	476,033,000	126,527,515	76,280,622
Chemicals	715,413,047	453,512,096	459,910,784	167,277,870	2,016,243,325	782,807,725	203,841,499
Stone, clay, and glass	78,981,384	95,199,583	56,325,010	17,987,238	336,634,348	113,933,362	37,411,266
Metal manufacture	1,712,138,076	1,101,360,006	1,491,098,019	150,856,066	4,732,475,894	1,931,867,452	775,362,292
All other manufacturing	164,788,840	160,792,311	81,597,636	24,328,336	480,526,905	165,702,908	89,831,570
Portland cement	15,921,754	11,011,464	22,177,285	1,710,284	83,248,524	50,033,203	6,891,450
Total	4,538,991,779	4,225,114,379	3,640,038,716	747,553,400	12,512,977,881	4,759,634,463	1,815,798,454
Construction	388,596,820	230,282,778	87,983,415	124,654,498	352,587,769	67,879,295	94,173,373

[1] See p. 30.

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TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long-term—		Corporations reporting par value common stock	All other corporations	
	Accounts payable [1]	Notes payable	Bonded debt	Mortgages			
Transportation and other public utilities:							
Steam railroads	$729,423,182	$162,630,741	$9,079,942,944	$82,334,173	$3,189,304,591	$192,230,846	$364,161,818
Electric railroads	113,778,744	130,509,850	1,479,253,158	492,857,159	123,722,391	76,710,357	179,860,720
All other railroads and combinations	53,658,314	55,037,461	901,865,813	23,382,099	256,921,705	49,840,911	29,515,601
Water transportation, transoceanic, coastal, lake, river, etc	129,725,486	75,484,051	170,757,348	25,343,018	202,752,066	108,042,111	97,911,437
Local transportation, cab, livery, etc	25,514,050	33,613,207	10,885,535	23,221,325	31,895,861	17,345,153	15,973,950
Electric light and power companies	218,242,533	193,764,117	1,844,826,728	7,701,371	244,375,044	539,135,699	41,495,410
Gas companies	64,321,286	80,550,628	335,099,360	5,705,133	229,882,108	138,985,277	26,288,980
Telephone, telegraph, and radio companies	176,461,590	175,133,150	889,461,445	2,645,230	324,033,900	4,436,949	21,629,890
Waterworks	22,187,394	28,138,162	231,496,520	2,674,325	66,526,765	8,746,193	12,853,834
Storage companies	47,204,187	95,238,450	90,813,248	51,693,690	126,195,913	16,980,510	24,508,336
All other public utilities	270,071,909	161,454,091	2,435,875,453	231,907,143	529,343,451	518,361,846	94,925,326
Lessor companies, steam or electric railroads	77,793,915	91,999,986	585,126,782	497,363	197,318,593	18,808,436	20,087,084
Lessors of public utilities	26,315,633	27,311,695	301,393,227	157,411	56,263,715	42,182,430	6,331,833
Total	1,954,698,223	1,310,865,589	18,356,797,561	950,119,440	5,578,536,103	1,731,806,718	935,544,219
Trade:							
Wholesale	1,163,359,465	1,815,243,171	118,434,606	64,527,239	976,843,677	254,205,019	194,612,611
Retail	683,099,965	1,498,291,794	43,861,675	231,157,486	1,125,987,578	203,148,336	159,932,145
Department stores	123,244,267	78,392,637	41,418,585	57,351,384	265,146,412	157,531,644	11,997,760
Commission trade	276,446,734	151,310,161	12,610,039	6,156,946	144,214,292	25,768,259	31,966,835
All other trade	598,492,909	326,180,927	48,918,882	99,269,686	481,217,927	132,530,586	164,396,047
Wholesale and retail trade	207,143,917	215,594,470	36,404,612	50,215,880	422,562,581	30,178,778	36,978,924
Total	3,051,787,257	4,085,013,160	301,648,399	508,678,621	3,415,972,467	803,362,622	599,884,322
Service:							
Motion picture production	28,849,688	15,957,970	4,126,011	2,771,174	15,987,043	47,567,996	16,323,468
Domestic	108,256,389	130,523,182	223,718,448	185,636,708	178,022,081	73,805,805	65,437,566
Amusement	66,067,250	65,041,829	38,234,658	99,591,953	188,222,315	41,138,343	52,772,362
Management economics	50,629,760	37,499,813	4,380,318	4,224,088	79,519,600	35,448,284	11,934,946
Educational	5,793,710	9,273,154	2,158,753	8,117,699	18,761,501	3,216,333	4,467,798

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Curative	6,022,566	7,352,577	3,191,187	6,437,649	11,554,930	967,720	2,359,020
Legal	1,453,938	1,673,745	102,800	674,168	7,526,595	858,659	1,244,886
Engineering	17,899,047	16,268,551	1,380,382	1,502,790	24,356,103	40,690,329	12,942,944
All other service	19,808,304	16,059,644	8,675,077	16,670,381	53,121,919	15,847,753	11,719,544
Total	304,780,652	299,650,465	285,967,634	325,626,610	577,072,087	259,541,222	179,202,534
Finance:							
National banks	15,937,342	7,479,451	180,000	1,438,575	1,478,100,124	8,379,968	1,181,809
State banks	35,784,168	7,409,252	49,542,420	1,404,185	515,411,697	13,309,799	11,233,705
Private banks	1,319,478	485,251		124,876	11,998,870	90,002	8,056
Trust or banking and trust companies	40,294,337	4,883,027	32,765,054	4,918,363	1,133,918,912	33,409,670	1,835,011
Stocks and bonds, loan, realty holding, etc	1,805,332,039	2,002,294,225	1,464,894,138	3,318,125,189	2,547,697,511	1,708,017,521	615,429,744
Life insurance companies	1,180,246	7,482,099	370,128	4,434,431	13,356,826	7,097,546	51,967
Accident, fire, and marine companies	4,946,233	1,653,644		77,200	65,782,964	12,180,304	423,785
All other insurance companies	1,390,795	601,052	1,923,150	700,643	21,319,073	7,066,799	544,792
All other financial combinations not included above	254,760,453	324,112,071	46,548,588	38,306,819	642,484,572	298,816,985	40,530,664
Total	2,160,945,091	2,356,400,072	1,596,223,478	3,369,530,281	6,430,070,549	2,088,368,594	671,239,533
Combinations, predominant industry not ascertainable	124,996,470	116,448,868	69,309,587	40,076,349	225,783,481	61,582,479	83,943,639
Nominal concerns (inactive and nature of business not given)	147,681	132,046		131,273	113,299	93,043	1,086,250
Exempt corporations (not for profit)	11,030,569	17,349,616	10,715,929	14,407,794	20,543,229	21,983,098	1,785,874
Grand total	13,816,045,567	13,497,361,050	25,437,826,439	6,386,604,485	32,522,514,913	10,739,971,663	5,398,594,721

[1] See p. 30.

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TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred)[1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Agriculture:										
Farming—										
Cotton	$405,150	$27,720,221	$28,125,371	$971,100	$26,886,851	$1,308,263	$309,882	$28,504,996	$23,610,710	$23,611
Grain	53,750	6,172,200	6,225,950		3,856,237			3,856,237	3,654,296	3,654
Fruit	11,000,804	148,358,973	159,359,777	13,605,046	131,910,455	10,967,980	1,296,244	144,174,679	134,701,447	134,701
Stock	4,208,830	162,507,617	166,716,447	2,976,701	124,521,522	7,436,151	1,058,348	133,016,021	126,054,581	126,055
All other farming	11,256,515	349,424,612	360,681,127	11,303,500	347,438,941	50,733,280	2,845,398	401,017,619	388,343,745	388,344
Related industries	24,685,780	270,511,501	295,197,281	6,831,244	366,592,402	34,043,289	2,436,878	403,072,569	377,826,224	377,826
Total	51,610,829	964,695,124	1,016,305,953	35,687,591	1,001,206,408	104,488,963	7,946,750	1,113,642,121	1,054,191,003	1,054,191
Mining and quarrying:										
Coal mining	231,803,906	1,273,316,537	1,505,120,443	46,383,362	1,819,269,131	148,870,099	3,119,067	1,971,258,297	1,942,984,376	1,942,984
Metal mining	36,535,449	1,414,334,926	1,450,870,375	12,638,121	1,257,248,058	133,986,694	3,220,261	1,394,455,013	1,364,467,388	1,364,468
Oil and gas	116,942,403	1,946,093,266	2,063,035,669	34,814,405	1,668,538,960	259,540,416	5,598,833	1,933,678,209	1,906,349,551	1,906,350
Nonmetal mining	6,207,456	75,386,204	81,593,660	2,319,500	111,212,700	5,021,580	87,425	116,321,705	115,827,022	115,827
Quarrying	21,689,466	172,025,605	193,715,071	11,949,910	195,525,031	20,131,553	1,006,814	216,663,398	206,712,584	206,712
All other mining and quarrying	67,121,808	528,596,356	595,718,164	21,215,253	290,729,212	66,529,052	238,186	357,496,450	349,248,159	349,248
Holding or leasing mining property	42,945,472	1,021,241,670	1,064,187,142	96,981,908	834,153,249	50,466,088	2,417,711	887,037,048	571,477,542	571,478
Total	523,245,960	6,430,994,564	6,954,240,524	226,302,459	6,176,676,341	684,545,482	15,688,297	6,876,910,120	6,457,066,622	6,457,067
Manufacturing:										
Food products	739,759,539	2,806,795,922	3,546,555,461	324,964,241	4,307,145,519	732,076,513	18,227,720	5,057,449,752	4,876,100,181	4,876,100
Textile products	574,483,203	2,129,084,078	2,703,567,281	234,829,241	3,494,202,331	606,333,841	24,147,688	4,124,683,860	3,966,584,926	3,966,585
Leather products	179,690,300	424,659,532	604,349,832	78,361,745	610,446,731	160,408,196	4,349,641	775,204,568	764,274,450	764,274
Rubber goods	164,811,899	250,810,252	415,622,151	169,755,935	375,466,780	233,673,918	678,213	609,818,911	606,948,191	606,948
Lumber products	158,002,005	1,183,816,984	1,341,818,989	35,574,197	2,183,000,184	84,956,827	10,413,969	2,278,370,980	2,235,382,850	2,235,383
Paper products	152,535,958	528,661,196	681,197,154	52,116,453	806,203,984	148,989,673	1,369,450	956,563,107	944,998,109	944,998
Printing	108,569,199	538,533,602	647,102,801	67,230,713	994,757,146	220,710,747	2,879,304	1,218,347,197	1,176,590,975	1,176,591
Chemicals	688,060,341	3,941,877,029	4,629,937,370	207,607,200	5,749,494,644	723,508,891	5,260,324	6,478,263,859	6,429,336,578	6,429,337

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Stone, clay, and glass	131, 243, 647	547, 287, 590	678, 531, 237	44, 844, 822	880, 577, 879	124, 321, 408	2, 044, 630	1, 006, 943, 917	971, 742, 162	971, 742
Metal manufacture	1, 914, 506, 544	6, 570, 639, 947	8, 485, 146, 491	690, 839, 083	11, 116, 239, 497	2, 223, 169, 392	18, 095, 365	13, 357, 504, 254	13, 001, 149, 805	13, 001, 150
All other manufacturing	189, 430, 903	802, 266, 541	991, 697, 444	102, 998, 721	1, 234, 538, 528	223, 949, 199	3, 351, 913	1, 461, 839, 640	1, 434, 894, 741	1, 434, 895
Portland cement	27, 349, 993	136, 894, 699	164, 244, 692	10, 525, 469	219, 039, 015	56, 039, 783	----------	275, 078, 798	274, 673, 318	274, 673
Total	5, 028, 443, 531	19, 861, 327, 372	24, 889, 770, 903	2, 019, 647, 820	31, 971, 112, 238	5, 538, 138, 388	90, 818, 217	37, 600, 068, 843	36, 682, 676, 286	36, 682, 676
Construction	54, 174, 940	588, 415, 145	642, 590, 085	33, 506, 690	807, 647, 996	64, 551, 325	5, 325, 447	877, 524, 768	818, 032, 662	818, 033
Transportation and other public utilities:										
Steam railroads	1, 261, 320, 021	5, 668, 127, 627	6, 929, 447, 648	67, 962, 788	5, 398, 591, 645	81, 573, 841	200, 972, 026	5, 681, 137, 512	5, 541, 690, 476	5, 541, 690
Electric railroads	200, 590, 401	954, 666, 345	1, 155, 256, 746	16, 090, 962	473, 273, 598	30, 457, 990	2, 222, 343	505, 953, 931	436, 626, 960	436, 627
All other railroads and combinations	64, 913, 165	456, 205, 528	521, 118, 693	29, 520, 800	361, 370, 716	34, 319, 325	81, 466	395, 771, 507	391, 569, 503	391, 570
Water transportation, transoceanic, coastal, lake, river, etc	117, 090, 440	405, 431, 235	522, 521, 675	39, 695, 476	450, 949, 412	100, 250, 866	872, 888	552, 073, 166	541, 088, 859	541, 089
Local transportation, cab, livery, etc	11, 472, 179	91, 048, 759	102, 520, 938	4, 339, 140	104, 117, 292	17, 016, 473	1, 839, 412	122, 973, 177	105, 843, 096	105, 843
Electric light and power companies	365, 631, 463	1, 189, 685, 354	1, 555, 316, 817	266, 211, 647	1, 288, 690, 210	574, 574, 474	10, 519, 409	1, 873, 784, 093	1, 858, 888, 522	1, 858, 889
Gas companies	130, 892, 194	793, 581, 437	924, 473, 631	26, 522, 639	924, 968, 608	196, 230, 965	211, 001	1, 121, 410, 574	1, 117, 920, 833	1, 117, 921
Telephone, telegraph, and radio companies	297, 582, 680	2, 254, 164, 706	2, 551, 747, 386	6, 195, 914	2, 263, 947, 468	2, 562, 781	588, 984	2, 267, 099, 233	2, 251, 813, 874	2, 251, 814
Water works	31, 944, 660	280, 661, 959	312, 606, 619	2, 824, 333	238, 554, 489	5, 821, 911	374, 074	244, 750, 474	235, 100, 054	235, 100
Storage companies	51, 285. 652	334, 094, 524	385, 380, 176	18, 288, 810	420, 191, 885	23, 703, 673	1, 055, 782	444, 951, 340	419, 350, 338	419, 350
All other public utilities	698, 938, 195	1, 614, 998, 626	2, 313, 936, 821	379, 642, 547	1, 868, 889, 936	654, 756, 860	605, 628	2, 524, 252, 424	2, 382, 562, 264	2, 382, 562
Lessor companies, steam or electric railroads	70, 822, 390	582, 592, 750	653, 415, 140	6, 590, 110	499, 307, 715	23, 982, 707	----------	523, 290, 422	318, 169, 128	318, 169
Lessors of public utilities	158, 948, 878	197, 807, 178	356, 756, 056	59, 384, 794	345, 612, 330	75, 803, 814	180, 552	421, 596, 696	141, 886, 207	141, 886
Total	3, 461, 432, 318	14, 823, 066, 028	18, 284, 498, 346	923, 269, 960	14, 638, 465, 304	1, 821, 055, 680	219, 523, 565	16, 679, 044, 549	15, 742, 510, 114	15, 742, 510
Trade:										
Wholesale	348, 652, 157	2, 090, 365, 830	2, 439, 017, 987	165, 125, 479	3, 018, 654, 112	303, 001, 081	12, 943, 127	3, 334, 598, 320	3, 233, 510, 040	3, 233, 510
Retail	219, 447, 193	1, 893, 682, 011	2, 113, 129, 204	108, 884, 475	2, 867, 922, 958	226, 594, 359	17, 377, 854	3, 111, 895, 171	2, 890, 261, 428	2, 890, 261
Department stores	88. 777, 845	402, 779, 442	491, 557, 287	99, 288, 571	660, 941, 701	227, 188, 906	1, 168, 222	889, 298, 829	882, 505, 281	882, 505
Commission trade	69, 020, 930	293, 986, 060	363, 006, 990	24, 676, 017	448, 569, 921	40, 827, 904	1, 135, 675	490, 533, 500	470, 792, 719	470, 793
All other trade	111, 412, 695	863, 408, 752	974, 821, 447	70, 627, 043	1, 159, 230, 557	123, 524, 765	9, 290, 977	1, 292, 046, 299	1, 206, 487, 605	1, 206, 488
Wholesale and retail trade	93, 491, 945	567, 896, 820	661, 388, 765	26, 348, 816	953, 154, 870	43, 986, 692	4, 522, 153	1, 001, 663, 715	966, 174, 295	966, 174
Total	930. 802, 765	6, 112, 118, 915	7, 042, 921, 680	494, 950, 401	9, 108, 474, 119	965, 123, 707	46, 438, 008	10, 120, 035, 834	9, 649, 731, 368	9, 649, 731
Service:										
Motion-picture production	9, 672, 165	33, 520, 265	43, 192, 430	20, 088, 725	26, 855, 035	43, 940, 705	150, 792	70, 946, 532	69, 970, 469	69, 970
Domestic	107, 429, 948	386, 985, 072	494, 415, 020	52, 502, 502	533, 376, 697	81, 576, 500	5, 108, 292	620, 061, 489	586, 173, 541	586, 174
Amusement	33, 341, 050	282, 085, 904	315, 426, 954	16, 255, 495	339, 981, 211	36, 209, 958	1, 922, 611	378. 113, 780	354, 474, 402	354, 474
Management economics	42, 902, 045	188, 411, 772	231, 313, 817	15, 246, 538	191, 086, 949	42, 908, 632	757, 834	234, 753, 415	223, 226, 567	223, 227
Educational	5, 274, 829	32, 201, 402	37, 476, 231	1, 109, 460	33, 104, 537	2, 466, 676	477, 500	36, 048, 713	31, 669, 611	31, 670
Curative	3, 206, 814	41, 447, 284	44, 654, 098	2, 014, 253	43, 422, 564	1, 461, 833	755, 253	45, 639, 650	40, 539, 420	40, 539
Legal	1, 233, 595	29, 592, 854	30, 826, 449	841, 250	31, 139, 635	750, 423	103, 816	31, 993, 874	27, 216, 004	27, 216

[1] See note 2, p. 31.

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TABLE 2.—*Capital stock tax returns of all corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred)[1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Service—Continued.										
Engineering	$9,414,542	$102,797,880	$112,212,422	$11,826,081	$44,799,210	$15,562,062	$255,001	$60,616,273	$54,655,341	$54,655
All other service	17,538,567	115,093,420	132,631,987	4,714,019	140,932,215	9,843,238	18,228,030	169,003,483	157,018,558	157,019
Total	230,013,555	1,212,135,853	1,442,149,408	124,598,323	1,384,698,053	234,720,027	27,759,129	1,647,177,209	1,544,943,913	1,544,944
Finance:										
National banks	2,510,550	1,315,756,021	1,318,266,571	7,352,500	2,922,710,912	80,146	16,315,639	2,939,106,697	2,899,698,576	2,899,699
State banks	3,120,550	749,113,422	752,233,972	21,519,101	1,258,206,931	25,465,590	8,746,264	1,292,418,785	1,213,571,016	1,213,571
Private banks	381,310	13,298,804	13,680,114	386,680	22,865,057	398,866	52,291	23,316,214	22,811,214	22,811
Trust or banking and trust companies	5,517,085	982,479,471	987,996,556	36,318,618	2,320,185,312	48,154,105	30,925,549	2,399,264,966	2,335,470,468	2,335,470
Stocks and bonds, loans, realty holding, etc	805,177,489	5,778,772,791	6,583,950,280	720,953,784	7,363,140,140	1,721,118,938	187,146,830	9,271,405,908	8,409,718,495	8,409,719
Life insurance companies	468,775	14,829,104	15,297,879		7,057,343		822,326	7,879,669		
Accident, fire and marine companies	720,440	45,949,611	46,670,051		48,918,271	4,000	3,782,501	52,704,772		
All other insurance companies	1,098,900	25,266,324	26,365,224	115,300	21,898,495	6,043	613,520	22,518,058		
All other financial combinations not included above	87,670,534	649,539,283	737,209,817	124,046,944	1,327,684,065	420,613,640	28,612,379	1,776,910,084	1,722,991,745	1,722,992
Total	906,665,633	9,575,004,831	10,481,670,464	910,692,927	15,292,666,526	2,215,841,328	277,017,299	17,785,525,153	16,604,261,514	16,604,262
Combinations, predominant industry not ascertainable	61,464,160	384,763,272	446,227,432	18,705,206	469,981,760	48,426,101	8,420,550	526,828,411	487,608,335	487,608
Nominal concerns (inactive and nature of business not given)	501,300	4,492,645	4,993,945	43,765	363,208	5,869	52,564	421,641		
Exempt corporations (not for profit)	2,717,502	91,456,176	94,173,678	7,677,624	36,457,479	2,487,468	29,816,910	68,761,857		
Grand total	11,251,072,493	60,048,469,925	71,299,542,418	4,795,082,766	80,887,749,432	11,679,384,338	728,806,736	93,295,940,506	89,041,021,817	89,041,022

[1] See note 2, p. 31.

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TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*

[Returns filed for the year ended June 30, 1926][1]

Industrial groups	Number of returns				Assets				
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Current assets				Fixed property investments (real estate, buildings, equipment)
					Cash [2]	Accounts receivable	Notes receivable [2]	Inventory	
Agriculture:									
Farming—									
Cotton	849	827	2	20	$2,803,105	$2,019,776	$4,376,002	$1,799,319	$34,970,379
Grain	33	33			153,913	707,416	316,006	873,900	5,248,462
Fruit	1,517	1,457	38	22	7,326,258	18,353,413	12,790,645	23,399,461	164,174,960
Stock	1,054	1,010	27	17	4,302,683	13,605,413	7,742,727	56,785,244	119,999,154
All other farming	2,014	1,947	47	20	10,836,527	41,423,056	25,611,103	60,631,109	375,243,855
Related industries	927	883	27	17	11,392,186	33,040,977	22,220,941	34,962,494	299,102,201
Total	6,394	6,157	141	96	36,814,672	109,150,051	73,057,424	178,451,527	998,739,011
Mining and quarrying:									
Coal mining	2,728	2,612	90	26	116,801,215	290,418,984	49,164,949	130,554,243	2,551,865,594
Metal mining	836	792	35	9	72,468,001	116,632,317	16,946,289	176,863,671	1,332,111,196
Oil and gas	2,794	2,595	163	36	88,296,947	265,119,215	25,761,789	279,378,068	1,887,618,906
Nonmetal mining	87	78	8	1	9,947,486	11,845,673	1,285,665	23,008,670	99,290,434
Quarrying	1,315	1,217	79	19	13,488,639	40,797,624	5,796,199	18,347,244	256,762,104
All other mining and quarrying	457	438	14	5	16,029,215	54,977,294	11,778,604	61,653,688	529,619,263
Holding or leasing mining property	1,076	1,033	35	8	20,050,039	49,835,019	26,063,090	6,710,783	309,807,970
Total	9,293	8,765	424	104	337,081,542	829,626,126	136,796,585	696,516,367	6,967,075,467
Manufacturing:									
Food products	11,387	10,736	507	144	432,234,949	1,000,735,364	148,934,009	1,522,095,228	3,915,868,434
Textile products	9,605	8,973	536	96	335,389,921	918,819,915	74,863,233	1,798,665,454	2,742,523,436
Leather products	1,954	1,800	138	16	74,838,389	297,479,188	21,756,518	407,270,728	309,391,933
Rubber goods	507	418	86	3	50,921,858	215,219,722	17,912,305	238,031,303	425,390,698
Lumber products	6,367	6,146	161	60	108,921,707	441,203,477	95,255,598	685,087,147	1,537,252,142
Paper products	1,672	1,512	141	19	54,533,527	184,566,898	22,185,430	267,721,684	898,361,898
Printing	7,088	6,750	252	86	104,125,676	316,083,724	39,040,754	172,251,527	634,926,968
Chemicals	4,873	4,480	376	17	341,847,299	1,122,319,831	173,326,245	1,344,827,455	4,140,875,159

[1] Data taken from balance sheets as of a date not earlier than Dec. 31, 1924, nor later than June 30, 1925.
[2] See p. 30.

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TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Number of returns				Assets				
					Current assets				Fixed property investments (real estate, buildings, equipment)
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Cash [1]	Accounts receivable	Notes receivable [2]	Inventory	
Manufacturing—Continued.									
Stone, clay, and glass products	3,554	3,338	173	43	$67,314,622	$168,334,401	$26,365,617	$212,766,677	$822,605,219
Metal manufacture	17,204	15,621	1,417	166	1,272,862,969	2,626,181,925	865,066,739	3,684,034,549	7,483,717,266
All other manufacturing	4,242	3,954	252	36	120,270,800	310,424,751	62,932,989	504,213,153	920,262,544
Portland cement	80	66	14		34,476,486	18,440,307	5,324,381	49,638,123	272,762,658
Total	68,533	63,794	4,053	686	2,997,738,203	7,619,809,503	1,552,963,818	10,886,603,028	24,103,938,355
Construction	9,056	8,607	316	133	141,795,186	475,279,051	70,136,449	181,283,965	654,283,272
Transportation and other public utilities:									
Steam railroads	663	650	7	6	653,165,395	350,030,629	53,513,695	372,413,275	13,496,067,175
Electric railroads	297	285	8	4	53,687,170	50,577,621	4,073,293	38,665,594	2,376,158,644
All other railroads and combinations	190	179	9	2	25,516,985	33,738,965	2,251,222	34,240,617	1,164,292,002
Water transportation, transoceanic, coastal, lake, river, etc	1,302	1,190	103	9	63,947,327	92,163,738	20,878,969	53,683,553	568,281,185
Local transportation, cab, livery, etc	2,536	2,385	96	55	9,536,971	17,251,848	5,446,450	33,742,619	106,513,821
Electric light and power companies	1,545	1,444	90	11	116,136,548	167,718,981	73,347,739	72,526,174	3,598,502,795
Gas companies	594	567	23	4	45,613,202	120,593,443	14,432,120	42,220,639	1,139,236,644
Telephone, telegraph, and radio companies	2,304	2,267	9	28	65,326,333	165,111,992	46,319,177	55,164,527	1,722,270,554
Water works	1,169	1,141	18	10	11,593,945	19,679,052	204,952,856	10,828,312	526,620,109
Storage companies	3,486	3,372	78	36	34,452,015	60,693,461	36,223,133	30,427,508	564,043,886
All other public utilities	1,397	1,289	97	11	202,324,410	339,413,640	91,867,118	229,531,527	4,487,956,486
Lessor companies, steam or electric railroads	47	44	3		9,696,951	11,526,303	1,748,495	12,355,033	347,805,365
Lessors of public utilities	69	60	7	2	16,217,181	19,926,718	26,383,440	22,065,617	130,753,545
Total	15,599	14,873	548	178	1,307,214,433	1,448,426,391	581,437,707	1,007,864,995	30,228,502,211
Trade:									
Wholesale	17,659	16,816	668	175	357,949,320	1,840,267,571	226,447,369	1,986,302,155	890,657,291
Retail	35,009	33,786	758	465	279,718,834	1,019,474,166	230,240,870	1,569,127,740	1,049,724,534
Department stores	1,302	1,240	55	7	74,814,517	254,927,918	13,411,562	407,095,505	431,760,871
Commission trade	2,967	2,753	181	33	82,072,831	423,897,085	66,441,127	102,459,584	72,192,011

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All other trade	14,075	13,327	537	211	126,252,713	662,556,264	112,537,971	633,350,234	477,257,075
Wholesale and retail trade	6,698	6,456	170	72	81,180,411	384,934,908	63,942,273	513,178,017	421,401,043
Total	77,710	74,378	2,369	963	1,001,988,626	4,586,057,912	713,021,172	5,211,513,235	3,342,992,825
Service:									
Motion-picture production	171	131	34	6	6,556,458	17,983,107	2,255,033	37,362,514	22,248,871
Domestic	5,713	5,396	256	61	56,359,333	58,092,879	22,997,116	36,722,840	1,036,539,121
Amusement	3,470	3,247	184	39	33,264,768	42,473,785	11,005,156	7,498,501	440,126,935
Management economics	1,668	1,490	155	23	39,429,509	68,704,480	17,872,591	10,289,552	38,998,184
Educational	588	550	31	7	2,923,125	5,821,897	10,055,661	2,998,978	40,362,370
Curative	827	791	20	16	2,621,225	5,474,059	1,287,863	2,830,782	57,150,395
Legal	688	670	11	7	2,188,465	3,219,374	2,043,869	3,613,750	7,789,176
Engineering	654	545	97	12	7,628,107	14,835,441	2,633,192	4,920,801	21,594,354
All other service	1,814	1,693	50	71	12,403,587	35,724,732	5,749,756	12,541,668	149,400,854
Total	15,593	14,513	838	242	163,374,577	252,329,754	75,900,237	118,779,386	1,814,210,260
Finance:									
National banks	7,709	7,653	2	54	4,697,916,578	4,419,358	97,669,581	8,052,235	702,694,394
State banks	14,758	14,587	20	151	1,760,656,748	8,516,345	76,106,386	8,607,814	457,354,026
Private banks	96	92	3	1	33,280,454	417,699	3,721,844	101,042	5,841,071
Trust or banking and trust companies	3,885	3,849	9	27	3,238,009,619	7,035,986	123,683,640	3,130,871	851,425,821
Stocks and bonds, loan, realty holding, etc	49,185	45,299	3,004	882	572,398,755	1,399,056,573	1,395,713,527	285,769,575	8,233,380,182
Life insurance companies									
Accident, fire, and marine companies									
All other insurance companies									
All other financial combinations not included above	3,148	2,647	411	90	163,976,101	220,118,308	290,499,763	91,881,729	237,636,272
Total	78,781	74,127	3,449	1,205	10,466,238,255	1,639,564,269	1,987,394,741	397,543,266	10,488,331,766
Combinations, predominant industry not ascertainable	2,513	2,343	124	46	27,048,960	100,423,604	46,228,571	87,716,542	418,806,706
Grand total	283,472	267,557	12,262	3,653	16,479,294,454	17,060,666,661	5,236,936,704	18,766,272,311	79,016,879,873

[1] See p. 30

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TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable[1]	Notes payable	Bonded debt	Mortgages			
Agriculture:							
Farming—							
Cotton	$5,093,343	$4,133,906	$1,851,450	$2,098,518	$5,448,077	$139,676	$2,901,152
Grain	701,396	1,461,868	474,000	328,840	1,037,713		543,835
Fruit	14,414,020	28,080,858	12,858,826	13,061,846	36,679,504	6,817,098	12,426,929
Stock	18,105,544	40,842,400	4,618,380	11,873,851	38,217,996	5,764,529	13,887,844
All other farming	66,760,687	71,678,725	40,440,963	32,062,239	110,815,831	45,041,173	30,715,992
Related industries	40,543,521	40,885,790	22,689,912	6,809,242	134,548,929	34,606,253	25,914,834
Total	145,618,511	187,083,547	82,933,531	66,234,536	326,748,050	92,368,729	86,390,586
Mining and quarrying:							
Coal	196,844,661	149,466,479	371,455,288	101,482,445	882,901,581	127,877,991	71,020,926
Metal mining	145,512,326	111,329,888	204,021,321	2,864,040	670,165,276	164,904,850	93,809,767
Oil and gas	272,039,068	108,128,496	131,990,140	8,884,981	777,806,944	303,039,193	191,559,259
Nonmetal mining	10,678,748	3,719,412	9,242,089	798,925	55,151,724	6,195,103	2,954,179
Quarrying	26,851,810	26,881,135	14,336,631	6,444,528	66,155,582	30,771,232	8,171,958
All other mining and quarrying	52,826,157	26,754,094	29,676,840	12,963,210	161,615,554	79,595,664	12,912,413
Holding or leasing and mining property	39,266,672	12,710,460	75,108,027	4,391,204	113,428,263	67,858,865	28,541,648
Total	744,019,442	438,989,964	835,830,336	137,829,333	2,727,224,924	780,242,898	408,970,150
Manufacturing:							
Food products	482,560,933	634,133,861	774,631,272	97,364,491	1,501,606,326	517,861,676	149,840,548
Textile products	469,516,198	746,615,677	137,402,906	46,078,792	1,172,070,827	487,738,683	91,818,778
Leather products	100,037,099	147,211,211	36,693,770	107,210,716	196,945,764	120,694,830	45,574,596
Rubber goods	104,105,354	106,149,289	184,939,766	4,851,252	101,649,934	206,103,317	16,668,114
Lumber products	239,065,149	351,217,720	128,139,633	41,995,211	1,083,955,440	78,346,456	55,544,959
Paper products	84,883,568	81,495,663	133,180,027	17,092,324	286,978,240	127,926,073	12,119,622
Printing	141,037,964	110,236,766	34,165,776	41,105,583	472,665,686	122,387,937	25,885,732
Chemical	653,810,018	381,638,045	430,882,189	102,149,810	2,001,564,447	736,858,414	89,261,053
Stone, clay, and glass	70,428,579	73,167,728	50,894,467	15,583,502	335,276,996	100,318,433	21,057,295
Metal manufacture	1,500,509,948	984,180,457	1,364,285,135	128,351,271	4,619,384,678	1,804,428,898	521,673,362

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All other manufacturing	148,881,411	143,737,686	77,872,829	22,631,285	471,783,613	160,492,149	65,957,563
Portland cement	15,756,509	8,431,464	18,605,285	1,705,284	83,247,329	50,033,203	1,193,741
Total	4,010,592,730	3,768,215,567	3,371,693,055	626,119,521	12,327,129,280	4,513,190,069	1,096,595,363
Construction	329,116,128	169,396,420	40,167,017	95,260,585	343,643,627	61,922,729	27,434,587
Transportation and other public utilities:							
Steam railroads	549,534,359	104,690,119	8,439,460,936	51,898,037	3,134,629,547	191,484,863	66,665,049
Electric railroads	36,194,778	62,057,442	1,158,847,668	472,381,983	116,181,078	68,566,462	18,954,932
All other railroads and combinations	35,476,935	18,320,682	818,504,469	6,591,863	253,647,628	49,782,131	4,631,787
Water transportation, transoceanic, coastal, lake, river, etc	95,201,900	50,049,314	143,529,320	20,782,159	197,843,398	102,915,658	30,795,106
Local transportation, cab, livery, etc	18,793,697	24,420,364	8,592,941	19,416,063	30,607,499	15,505,687	8,776,618
Electric light and power companies	177,686,600	180,435,219	1,792,133,072	6,804,437	238,726,743	534,233,321	31,364,819
Gas companies	56,305,944	71,234,891	315,449,039	5,315,815	228,949,702	138,416,611	18,332,005
Telephone, telegraph, and radio companies	172,835,593	172,903,190	883,293,374	2,133,150	323,142,291	1,918,280	18,356,880
Water works	16,735,870	22,277,025	213,271,099	2,269,735	65,400,305	8,640,359	6,671,783
Storage companies	34,276,672	81,168,663	87,663,072	41,328,796	122,738,786	13,399,138	10,678,567
All other public utilities	236,585,668	133,608,410	2,255,679,470	196,072,972	487,223,767	492,436,624	23,484,883
Lessor companies, steam or electric railroads	13,975,408	1,996,109	64,157,100	35,748	68,158,973	18,808,436	3,215,314
Lessors of public utilities	15,507,723	24,679,335	196,319,212	25,500	27,704,475	26,663,680	2,698,490
Total	1,459,111,147	947,840,763	16,376,900,772	825,056,258	5,294,954,192	1,662,771,250	244,626,233
Trade:							
Wholesale	1,002,346,829	1,755,251,184	103,764,562	60,521,203	967,417,149	206,028,052	78,438,645
Retail	562,174,905	1,425,653,626	33,603,551	225,384,432	1,117,860,169	168,295,158	69,062,728
Department stores	121,694,783	76,814,279	41,418,585	57,125,009	265,039,147	151,204,735	9,623,644
Commission trade	252,594,975	136,799,526	11,536,730	4,267,888	141,747,295	23,554,176	10,895,122
All other trade	487,629,843	281,462,675	45,436,433	51,290,525	467,846,662	124,391,933	72,751,652
Wholesale and retail trade	193,610,816	203,675,883	34,865,534	48,806,767	420,582,211	29,715,769	26,399,342
Total	2,620,052,151	3,879,657,173	270,625,395	447,395,824	3,380,492,633	703,189,823	267,171,133
Service:							
Motion-picture production	16,278,530	9,347,523	4,002,846	1,976,115	15,849,255	45,364,447	5,346,495
Domestic	82,812,303	102,741,775	177,944,932	154,181,275	173,560,642	66,875,707	30,914,054
Amusement	46,444,697	54,120,561	34,594,087	84,301,520	183,667,135	38,646,634	29,270,174
Management economics	38,716,241	31,799,594	4,082,129	3,321,183	75,838,856	32,961,118	3,581,441
Educational	3,793,862	6,443,273	1,806,550	6,131,437	17,705,796	2,796,118	1,677,511
Curative	4,699,049	6,649,890	2,759,387	5,583,605	11,338,626	937,738	1,399,128
Legal	1,157,117	1,131,326	97,800	623,708	6,985,236	742,665	1,008,377
Engineering	10,981,514	10,887,713	238,350	1,391,114	16,034,725	26,259,691	2,985,478
All other service	15,646,882	12,278,176	6,078,536	14,876,534	52,257,810	14,800,334	5,819,317
Total	220,530,195	235,399,831	231,604,617	272,386,491	553,238,081	229,384,452	82,001,975

[1] See p. 30

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TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Liabilities				Surplus		Deficit
	Current		Long term		Corporations reporting par value common stock	All other corporations	
	Accounts payable [1]	Notes payable	Bonded debt	Mortgages			
Finance:							
National banks	$15,934,577	$7,469,597	$180,000	$1,438,575	$1,477,447,669	$7,833,305	$1,158,636
State banks	35,658,036	7,125,543	49,542,420	1,156,474	513,393,190	13,174,373	2,479,765
Private banks	1,319,478	485,251		124,876	11,983,293	90,002	
Trust or banking and trust companies	40,201,389	4,733,145	32,765,054	4,911,863	1,131,430,832	16,007,864	507,540
Stocks and bonds, loan, realty, holding, etc	1,356,876,978	1,579,226,696	1,125,001,465	2,626,103,175	2,323,782,721	1,372,243,033	258,656,590
Life insurance companies							
Accident, fire, and marine companies							
All other insurance companies							
All other financial combinations not included above	208,385,048	296,123,041	38,884,628	32,401,820	628,543,818	289,314,469	18,334,490
Total	1,658,375,506	1,895,163,273	1,246,373,567	2,666,136,783	6,086,581,523	1,698,663,046	281,137,021
Combinations, predominant industry not ascertainable	84,359,752	87,997,953	50,329,483	25,621,840	210,714,581	46,889,167	22,001,481
Grand total	11,271,775,562	11,609,744,491	22,506,457,773	5,162,041,171	31,250,726,891	9,788,622,163	2,516,328,529

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Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred)[2]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Agriculture:										
Farming—										
Cotton	$405,150	$25,695,814	$26,100,964	$146,100	$26,240,565	$1,308,263	$306,882	$27,855,710	$23,610,710	$23,611
Grain	44,750	3,734,405	3,779,155		3,819,296			3,819,296	3,654,296	3,654
Fruit	9,364,680	129,765,949	139,130,629	13,219,546	130,060,590	10,944,989	1,280,868	142,286,447	134,701,447	134,701
Stock	2,510,900	111,351,469	113,862,369	2,861,916	122,875,385	7,409,307	1,039,889	131,324,581	126,054,581	126,055
All other farming	9,734,891	300,425,441	310,160,332	10,774,890	344,960,134	50,721,635	2,731,976	398,413,745	388,343,745	388,344
Related industries	17,289,881	218,069,026	235,358,907	4,797,994	346,943,683	33,095,861	2,421,680	382,461,224	377,826,224	377,826
Total	39,350,252	789,042,104	828,392,356	31,800,446	974,899,653	103,480,055	7,781,295	1,086,161,003	1,054,191,003	1,054,191
Mining and quarrying:										
Coal	207,379,747	1,146,355,617	2,053,735,364	44,081,440	1,804,720,665	148,836,580	3,067,131	1,956,624,376	1,942,984,376	1,942,984
Metal mining	30,856,981	1,071,015,959	1,101,872,940	10,304,284	1,231,494,710	133,958,506	3,194,172	1,368,647,388	1,364,467,388	1,364,468
Oil and gas	101,010,961	1,632,601,091	1,733,612,052	28,068,159	1,655,296,700	259,467,245	5,555,606	1,920,319,551	1,906,349,551	1,906,350
Nonmetal mining	5,474,606	54,592,552	60,067,158	2,319,500	111,154,755	5,019,842	87,425	116,262,022	115,827,022	115,827
Quarrying	18,839,216	148,647,090	167,486,306	11,432,310	192,178,887	20,110,495	998,202	213,287,584	206,712,584	206,712
All other mining and quarrying	64,911,610	345,941,826	410,853,436	17,727,810	286,107,410	65,205,825	219,924	351,533,159	349,248,159	349,248
Holding or leasing mining property	33,598,793	524,609,818	558,208,611	14,859,934	526,332,112	48,172,009	2,353,421	576,857,542	571,477,542	571,478
Total	462,071,914	4,923,763,953	6,085,835,867	128,793,437	5,807,285,239	680,770,502	15,475,881	6,503,531,622	6,457,066,622	6,457,067
Manufacturing:										
Food products	709,825,517	2,625,636,931	3,335,462,448	315,244,809	4,213,327,676	701,675,017	18,032,488	4,933,035,181	4,876,100,181	4,876,100
Textile products	515,721,136	2,026,402,966	2,542,124,102	228,739,852	3,384,874,028	605,881,747	23,854,151	4,014,609,926	3,966,584,926	3,966,585
Leather products	176,285,440	409,055,795	585,341,235	77,552,026	609,647,345	160,121,767	4,275,338	774,044,450	764,274,450	764,274
Rubber goods	162,206,489	242,352,389	404,558,878	166,821,186	375,165,300	233,653,923	663,968	609,483,191	606,948,191	606,948
Lumber products	149,823,481	1,123,431,146	1,273,254,627	32,341,894	2,172,039,665	84,908,796	10,269,389	2,267,217,850	2,235,382,850	2,235,383
Paper products	138,668,438	508,796,143	647,464,581	49,934,653	803,764,014	148,237,853	1,356,242	953,358,109	944,998,109	944,998
Printing	87,685,299	503,098,032	590,783,331	59,916,757	989,983,407	219,317,496	2,730,072	1,212,030,975	1,176,590,975	1,176,591
Chemicals	661,425,866	3,791,061,561	4,452,487,427	170,503,420	5,732,292,027	716,224,534	5,185,017	6,453,701,578	6,429,336,578	6,429,337
Stone, clay, and glass	128,452,830	526,219,213	654,672,043	37,636,712	879,049,437	108,482,400	1,980,325	989,512,162	971,742,162	971,742
Metal manufacture	1,863,059,081	6,214,300,001	8,077,359,082	637,945,964	10,944,732,681	2,124,685,685	17,751,439	13,087,169,805	13,001,149,805	13,001,150

[1] See p. 30.
[2] See note 2, p. 31.

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TABLE 3.—*Capital stock tax returns of taxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, fair value and taxable fair value of capital stock, and tax*—Continued

Industrial groups	Capitalization				Fair value of capital stock				Taxable fair value of capital stock	Tax
	Corporations reporting par value common stock			All other corporations (preferred)[1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
	Preferred	Common	Total par value (preferred and common)							
Manufacturing—Continued.										
All other manufacturing	$182,241,327	$742,423,038	$924,664,365	$94,445,922	$1,229,277,178	$223,760,804	$3,066,759	$1,456,104,741	$1,434,894,741	$1,434,895
Portland cement	24,174,993	135,181,499	159,356,492	10,525,469	219,033,535	56,039,783		275,073,318	274,673,318	274,673
Total	4,799,569,897	18,847,958,714	23,647,528,611	1,881,608,664	31,553,186,293	5,382,989,805	89,165,188	37,025,341,286	36,682,676,286	36,682,676
Construction	46,790,951	519,490,117	566,281,068	28,990,559	796,638,099	61,625,409	5,049,154	863,312,662	818,032,662	818,033
Transportation and other public utilities:										
Steam railroads	1,182,483,670	5,232,880,671	6,415,364,341	67,846,738	5,262,465,035	81,568,841	200,971,600	5,545,005,476	5,541,690,476	5,541,690
Electric railroads	171,619,733	679,692,685	851,312,418	6,277,590	405,431,627	30,457,990	2,222,343	438,111,960	436,626,960	436,627
All other railroads and combinations	62,942,765	419,599,883	482,542,648	29,520,800	358,118,837	34,319,200	81,466	392,519,503	391,569,503	391,570
Water transportation, transoceanic, coastal, lake, river, etc	109,598,482	356,393,383	465,991,865	36,733,774	446,564,456	100,181,979	852,424	547,598,859	541,088,859	541,089
Local transportation, cab, livery, etc	10,826,209	78,898,829	89,725,038	3,267,718	99,921,538	16,868,589	1,732,969	118,523,096	105,843,096	105,843
Electric light and power companies	349,023,463	1,142,857,786	1,491,881,249	256,772,567	1,281,563,413	574,569,663	10,480,446	1,866,613,522	1,858,888,522	1,858,889
Gas companies	128,327,344	775,014,506	903,341,850	26,501,814	924,455,923	196,223,909	211,001	1,120,890,833	1,117,920,833	1,117,921
Telephone, telegraph, and radio companies	295,255,413	2,233,254,203	2,528,509,616	4,838,904	2,260,283,560	2,557,781	492,533	2,263,333,874	2,251,813,874	2,251,814
Water works	29,430,510	251,515,558	280,946,068	2,694,228	234,969,789	5,615,149	360,116	240,945,054	235,100,054	235,100
Storage companies	49,512,347	308,876,667	358,389,014	16,614,959	412,187,944	23,625,876	966,518	436,780,338	419,350,338	419,350
All other public utilities	634,258,447	1,415,964,392	2,050,222,839	355,893,592	1,760,168,588	628,814,808	563,868	2,389,547,264	2,382,562,264	2,382,562
Lessor companies, steam or electric railroads	19,744,690	214,124,335	233,869,025	6,590,110	294,421,421	23,982,707		318,404,128	318,169,128	318,169
Lessors of public utilities	52,672,532	59,481,558	112,154,090	50,888,814	73,867,393	68,187,936	175,878	142,231,207	141,886,207	141,886
Total	3,095,695,605	13,168,554,456	16,264,250,061	864,441,608	13,814,419,524	1,786,974,428	219,111,162	15,820,505,114	15,742,510,114	15,742,510

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Trade:										
Wholesale	335,639,345	2,003,290,970	2,338,930,315	159,862,531	3,006,770,251	302,356,633	12,678,156	3,321,805,040	3,233,510,040	3,233,510
Retail	214,556,409	1,808,709,939	2,023,266,348	99,584,354	2,847,085,421	201,726,805	16,494,202	3,065,306,428	2,890,261,428	2,890,261
Department stores	88,275,324	400,557,464	488,832,788	99,288,571	660,664,629	227,188,406	1,162,246	889,015,281	882,505,281	882,505
Commission trade	64,607,420	271,180,454	335,787,874	23,251,179	444,071,622	40,517,340	1,038,757	485,627,719	470,792,719	470,793
All other trade	99,950,112	759,434,887	859,384,999	59,356,279	1,145,189,136	122,966,596	8,706,873	1,276,862,605	1,206,487,605	1,206,488
Wholesale and retail trade	93,098,140	552,338,094	645,436,234	25,609,293	951,272,906	43,913,441	4,477,948	999,664,295	966,174,295	966,174
Total	896,126,750	5,795,511,808	6,691,638,558	466,952,207	9,055,053,965	938,669,221	44,558,182	10,038,281,368	9,649,731,368	9,649,731
Service:										
Motion-picture production	8,907,549	26,283,433	35,190,982	18,061,975	26,776,574	43,906,843	142,052	70,825,469	69,970,469	69,979
Domestic	102,160,110	353,134,219	455,294,329	47,825,404	528,260,712	81,427,659	5,050,170	614,738,541	586,173,541	586,174
Amusement	31,936,789	254,713,046	286,649,835	14,686,596	334,163,845	35,884,601	1,775,956	371,824,402	354,474,402	354,474
Management economics	40,534,923	172,614,643	213,149,566	13,903,726	188,214,429	42,692,394	659,744	231,566,567	223,226,567	223,227
Educational	4,717,409	25,411,556	30,128,965	883,900	31,754,083	2,412,765	442,763	34,609,611	31,669,611	31,670
Curative	3,154,894	37,389,686	40,544,580	1,816,253	42,511,278	1,444,607	718,535	44,674,420	40,539,420	40,539
Legal	1,204,195	23,369,422	24,573,617	146,600	29,839,109	745,535	71,360	30,656,004	27,216,004	27,216
Engineering	5,324,854	39,812,516	45,137,370	6,788,119	42,665,827	15,020,150	239,364	57,925,341	54,655,341	54,655
All other service	16,764,750	99,701,055	116,465,805	3,947,154	138,387,835	9,706,972	17,993,751	166,088,558	157,018,558	157,019
Total	214,705,473	1,032,429,576	1,247,135,049	108,059,727	1,362,573,692	233,241,526	27,093,695	1,622,908,913	1,544,943,913	1,544,944
Finance:										
National banks	2,510,550	1,311,403,021	1,313,913,571	7,345,500	2,922,354,018	80,146	15,809,412	2,938,243,576	2,899,698,576	2,899,699
State banks	3,110,550	732,162,852	735,273,402	21,492,101	1,253,156,248	25,465,590	8,739,178	1,287,361,016	1,213,571,016	1,213,571
Private banks	381,310	13,174,504	13,555,814	386,680	22,840,057	398,866	52,291	23,291,214	22,811,214	22,811
Trust or banking and trust companies	5,377,310	974,773,047	980,150,357	11,138,720	2,317,900,588	6,240,637	30,754,243	2,354,895,468	2,335,470,468	2,335,470
Stocks and bonds, loan, realty holding, etc	634,037,312	4,808,298,874	5,442,336,186	517,047,887	6,935,724,402	1,545,258,086	174,661,007	8,655,643,495	8,409,718,495	8,409,719
Life insurance companies										
Accident, fire, and marine companies										
All other insurance companies										
All other financial combinations not included above	76,775,694	593,470,519	670,246,213	117,564,953	1,298,892,213	411,308,638	28,530,894	1,738,731,745	1,722,991,745	1,722,992
Total	722,192,726	8,433,282,817	9,155,475,543	674,975,841	14,750,867,526	1,988,751,963	258,547,025	16,998,166,514	16,604,261,514	16,604,262
Combinations, predominant industry not ascertainable	46,111,432	307,731,176	353,842,608	7,010,201	457,662,439	34,285,443	8,225,453	500,173,335	487,608,335	487,608
Grand total	10,322,615,000	53,817,764,721	64,840,379,721	4,192,632,690	78,572,586,430	11,210,788,352	675,007,035	90,458,381,817	89,041,021,817	89,041,022

[1] See note 2, p. 31.

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TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock*

[Returns filed for the year ended June 30, 1926] [1]

Industrial groups	Number of returns				Assets					Liabilities			
					Current assets				Fixed property investments (real estate, buildings, equipment)	Current		Long term	
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Cash [2]	Accounts receivable	Notes receivable [2]	Inventory		Accounts payable [2]	Notes payable	Bonded debt	Mortgages
Agriculture:													
Farming—													
Cotton	201	199	1	1	$41,446	$191,776	$290,901	$148,648	$3,390,122	$631,083	$2,051,494	$27,688	$465,888
Grain	20	20			12,762	122,435	29,062	45,390	2,762,557	468,414	366,684	452,000	102,478
Fruit	466	442	15	9	323,965	1,622,773	911,259	1,417,867	19,316,659	5,231,502	7,531,779	3,756,725	3,813,514
Stock	433	402	14	17	819,646	1,916,938	1,322,752	12,520,794	151,785,050	8,000,353	24,984,128	9,631,394	7,114,929
All other farming	871	829	9	33	1,083,613	2,953,092	2,861,496	6,498,839	76,057,198	22,449,399	26,024,511	7,957,246	13,637,946
Related industries	348	323	14	11	871,123	4,887,998	2,846,088	9,141,447	44,360,358	20,874,604	12,693,553	5,052,728	2,919,600
Total	2,339	2,215	53	71	3,152,555	11,695,012	8,261,558	29,772,985	297,671,944	57,655,355	73,652,149	26,877,781	28,054,355
Mining and quarrying:													
Coal mining	1,065	985	41	39	4,272,910	21,216,666	2,644,061	6,556,617	297,616,369	86,859,813	45,032,952	66,851,114	8,906,316
Metal mining	692	653	29	10	1,914,999	8,789,799	3,316,917	16,981,120	260,012,263	86,834,296	37,226,730	35,672,520	4,311,589
Oil and gas	1,349	1,244	61	44	2,962,666	13,055,743	5,916,362	18,839,086	155,258,979	88,151,852	34,847,135	19,519,119	52,218,647
Nonmetal mining	44	41	3		116,481	213,032	25,615	548,559	18,631,654	1,481,595	2,936,080	1,867,250	149,922
Quarrying	349	331	13	5	335,458	1,367,680	306,120	1,114,416	22,353,555	4,563,925	7,485,389	2,076,500	1,539,745
All other mining and quarrying	539	503	15	21	990,515	5,118,674	1,092,231	2,417,440	96,615,647	24,439,789	7,803,656	3,051,905	1,707,088
Holding or leasing mining property	1,566	1,463	40	63	35,915,622	53,529,003	4,601,212	5,308,843	452,305,016	40,446,447	21,046,475	14,461,664	4,874,688
Total	5,604	5,220	202	182	46,508,651	103,290,597	17,902,518	51,766,081	1,302,793,483	332,777,717	156,378,417	143,500,072	73,707,995
Manufacturing:													
Food products	3,090	2,870	103	117	9,938,750	29,098,400	9,013,496	42,744,234	158,123,807	68,612,517	68,432,543	35,304,084	13,537,863
Textile products	2,119	1,964	105	50	13,086,011	17,816,423	1,447,528	42,647,386	72,111,767	47,037,397	45,642,462	9,854,242	4,215,813
Leather products	419	387	19	13	873,068	7,243,762	350,950	21,253,204	15,761,072	13,166,928	18,278,367	9,374,980	1,851,257
Rubber goods	161	136	22	3	271,372	1,489,309	309,649	1,915,625	9,315,253	7,455,703	4,132,256	1,327,500	611,159
Lumber products	1,084	1,018	35	31	3,695,568	16,874,297	3,773,131	25,912,092	82,285,060	48,621,684	41,198,786	10,606,337	5,428,746
Paper products	223	192	26	5	1,141,457	3,925,955	1,216,429	6,960,601	42,780,275	6,721,021	9,483,596	15,490,983	1,018,617

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Printing	2,206	1,970	151	85	4,087,796	24,426,005	1,799,812	9,699,655	38,406,603	38,927,163	39,010,722	17,818,706	3,031,782
Chemicals	2,081	1,810	209	62	6,565,031	30,779,479	7,843,635	44,380,684	191,688,447	61,603,029	71,874,051	29,028,595	65,128,060
Stone, clay, and glass products	658	594	35	29	1,079,582	5,410,504	546,072	6,495,549	29,812,970	8,552,805	22,031,855	5,430,543	2,403,736
Metal manufacture	4,394	3,789	442	163	25,115,246	113,770,576	12,159,395	121,807,032	678,821,802	211,628,128	117,179,549	126,812,884	22,504,795
All other manufacturing	1,293	1,139	110	44	1,654,322	9,602,617	2,114,544	10,170,333	29,066,420	15,907,429	17,054,625	3,724,807	1,697,051
Portland cement	7	6		1	52,835	148,052	5,396	766,033	5,844,494	165,245	2,580,000	3,572,000	5,000
Total	17,735	15,875	1,257	603	67,561,038	260,585,379	40,580,037	334,752,428	1,354,017,970	528,399,049	456,898,812	268,345,661	121,433,879
Construction	3,635	3,351	174	110	7,475,795	50,884,140	5,593,803	14,370,245	114,902,702	59,480,692	60,886,358	47,816,398	29,393,913
Transportation and other public utilities:													
Steam railroads	418	406	4	8	20,824,006	36,355,933	696,694	21,337,997	1,082,319,440	179,888,823	57,940,622	640,482,068	30,436,136
Electric railroads	281	273	6	2	11,113,252	13,603,264	4,459,765	15,230,405	668,654,094	77,583,966	68,452,408	320,405,490	20,475,176
All other railroads and combinations	120	113	3	4	2,019,399	3,576,112	97,956	2,538,849	159,779,181	18,181,379	36,716,779	83,361,344	16,790,236
Water transportation, transoceanic, coastal, lake, river, etc	600	526	52	22	3,422,864	13,495,594	1,153,227	5,971,257	64,176,959	34,523,586	25,434,737	27,228,028	4,560,859
Local transportation, cab, livery, etc	1,722	1,573	92	57	1,673,822	3,627,641	602,847	3,298,690	15,041,620	6,720,353	9,192,843	2,292,594	3,805,262
Electric light and power companies	608	574	14	20	2,753,060	7,795,119	7,701,379	3,916,527	121,580,111	40,555,933	13,328,898	52,693,656	896,934
Gas companies	174	167	6	1	534,929	2,205,268	146,918	2,609,170	43,477,327	8,015,342	9,315,737	19,650,321	389,318
Telephone, telegraph, and radio companies	1,679	1,606	3	70	1,090,814	1,081,361	183,944	1,888,042	111,684,742	3,625,997	2,229,960	6,168,071	512,080
Water works	472	456	5	11	798,148	1,260,154	164,208	831,099	45,291,233	5,451,524	5,861,137	18,225,421	404,590
Storage companies	1,571	1,460	44	67	1,979,276	8,287,110	5,388,475	6,232,654	35,641,635	12,927,515	14,069,787	3,150,176	10,364,894
All other public utilities	631	583	29	19	4,837,909	10,659,364	18,047,734	14,531,469	271,315,445	33,486,241	27,845,681	180,195,983	35,834,171
Lessor companies, steam or electric railroads	108	107	1		2,309,145	86,193,472	27,875,610	1,063,581	794,879,073	63,818,507	90,003,877	520,969,682	461,615
Lessors of public utilities	83	73	7	3	7,578,996	19,921,976	12,723,728	148,662	110,442,421	10,807,910	2,632,360	105,074,015	131,911
Total	8,467	7,917	266	284	60,935,620	208,062,368	79,242,485	79,598,402	3,524,283,281	495,587,076	363,024,826	1,979,896,789	125,063,182
Trade:													
Wholesale	3,185	2,893	191	101	10,850,310	72,384,583	16,640,818	86,860,268	51,327,269	161,012,636	59,991,987	14,670,044	4,006,036
Retail	7,584	6,976	322	286	9,811,167	48,409,383	16,392,924	86,831,766	57,749,094	120,925,060	72,638,168	10,258,124	5,773,054
Department stores	80	72	3	5	230,933	858,677	142,369	1,853,598	1,149,943	1,549,484	1,578,358		226,375
Commission trade	1,596	1,418	130	48	4,913,654	20,543,626	6,237,153	7,694,134	5,165,324	23,851,759	14,510,635	1,073,309	1,889,058
All other trade	5,541	5,008	327	206	10,901,912	64,056,331	10,200,500	61,634,885	39,598,681	110,863,066	44,718,252	3,482,449	47,979,161
Wholesale and retail trade	621	550	42	29	1,085,777	8,850,190	2,206,727	9,876,340	8,705,557	13,533,101	11,918,587	1,539,078	1,409,113
Total	18,607	16,917	1,015	675	37,793,753	215,102,790	51,820,491	254,750,991	163,695,868	431,735,106	205,355,987	31,023,004	61,282,797

[1] Data taken from balance sheets as of a date not earlier than Dec. 31, 1924, nor later than June 30, 1925.
[2] See p. 30.

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TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock*—Continued

Industrial groups	Number of returns				Assets					Liabilities			
					Current assets				Fixed property investments (real estate, buildings, equipment)	Current		Long term	
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Cash [1]	Accounts receivable	Notes receivable [1]	Inventory		Accounts payable [1]	Notes payable	Bonded debt	Mortgages
Service:													
Motion-picture production	$143	$98	$34	$11	$747,508	$1,665,355	$766,993	$5,582,696	$3,611,184	$12,571,158	$6,610,447	$123,165	$795,059
Domestic	1,733	1,581	103	49	3,464,145	5,414,817	1,735,957	3,864,485	127,428,233	25,444,086	27,781,407	45,773,516	31,455,433
Amusement	1,906	1,682	137	87	3,687,647	4,062,145	933,885	1,758,887	42,184,699	19,622,553	10,921,268	3,640,571	15,290,433
Management economics	1,600	1,361	165	74	2,196,788	11,915,129	2,047,573	1,915,008	3,260,933	11,913,519	5,700,219	298,189	902,905
Educational	436	359	34	43	420,856	3,206,326	235,060	705,967	10,216,820	1,999,848	2,829,881	352,203	1,986,262
Curative	384	344	11	29	185,939	588,957	46,979	370,121	3,850,432	1,323,517	702,687	431,800	854,044
Legal	384	363	3	18	196,517	358,093	61,678	305,901	455,124	296,821	542,419	5,000	50,460
Engineering	677	537	126	14	535,462	2,626,238	976,516	2,365,211	15,243,276	6,917,533	5,380,838	1,142,032	111,676
All other service	1,169	947	53	169	990,329	2,418,134	1,032,098	1,557,464	14,039,612	4,161,422	3,781,468	2,596,541	1,793,847
Total	8,432	7,272	666	494	12,425,191	32,255,194	7,836,739	18,425,740	220,290,313	84,250,457	64,250,634	54,363,017	53,240,119
Finance:													
National banks	68	57		11	1,676,414	23,131	249,595	5,000	2,412,409	2,765	9,854		
State banks	265	247	3	15	16,221,548	55,395	245,612	3,375	5,273,510	126,132	283,709		247,711
Private banks	5	5			236,263				110,462				
Trust or banking and trust companies	101	86	3	12	8,352,175	12,562	145,161		3,554,227	92,948	149,882		6,500
Stocks and bonds, loans, realty holding, etc	18,360	16,168	1,407	785	87,484,258	176,655,521	128,878,946	25,053,363	1,727,931,005	448,455,061	423,067,529	339,892,673	692,022,014
Life insurance companies	108	79		29	12,580,263	6,680,097	2,021,660	553,354	21,028,386	1,180,246	7,482,099	370,128	4,434,431
Accident, fire, and marine companies	283	97	4	182	18,675,487	17,192,834	2,483,041	1,283,904	9,516,520	4,946,233	1,653,644		77,200
All other insurance companies	222	112	4	106	14,273,709	6,019,540	3,067,429	120,302	11,489,303	1,390,795	601,052	1,923,150	700,643
All other financial combinations not included above	727	614	76	37	19,234,827	36,438,748	11,844,365	2,209,019	17,036,631	46,375,405	27,989,030	7,663,960	5,904,999
Total	20,139	17,465	1,497	1,177	178,734,944	243,077,828	148,935,809	29,228,317	1,798,352,453	502,569,585	461,236,799	349,849,911	703,393,498

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Combinations, predominant industry not ascertainable	1,750	1,559	123	68	5,257,282	15,691,389	9,482,947	9,006,308	45,277,266	40,636,718	28,450,915	18,980,104	14,454,509
Nominal concerns (inactive and nature of business not given)	120	92	11	17	160,458	70,029	27,400	19,554	694,265	147,681	132,046		131,273
Exempt corporations (not for profit)	2,216	997	17	1,202	20,818,214	8,502,150	49,840,704	4,921,189	80,579,462	11,030,569	17,349,616	10,715,929	14,407,794
Grand total	89,044	78,880	5,281	4,883	440,823,501	1,149,216,876	419,524,491	826,612,240	8,902,559,007	2,544,270,005	1,887,616,559	2,931,368,666	1,224,563,314

[1] See p. 30.

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TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock*—Continued

Industrial groups	Surplus		Deficit	Capitalization				Fair value of capital stock			
				Corporations reporting par value common stock							
	Corporations reporting par value common stock	All other corporations		Preferred	Common	Total par value (preferred and common)	All other corporations (preferred)[1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate
Agriculture:											
Farming—											
Cotton	$116,338		$1,464,886		$2,024,407	$2,024,407	$825,000	$646,286		$3,000	$649,286
Grain	41,181		1,169,815	$9,000	2,437,795	2,446,795		36,941			36,941
Fruit	500,332	$440,488	9,844,277	1,636,124	18,593,024	20,229,148	385,500	1,849,865	$22,991	15,376	1,888,232
Stock	3,167,756	411,069	24,399,373	1,697,930	51,156,148	52,854,078	114,785	1,646,137	26,844	18,459	1,691,440
All other farming	3,591,728	1,131,426	37,736,817	1,521,624	48,999,171	50,520,795	528,610	2,478,807	11,645	113,422	2,603,874
Related industries	11,553,638	2,070,527	24,751,001	7,395,899	52,442,475	59,838,374	2,033,250	19,648,719	947,428	15,198	20,611,345
Total	18,970,973	4,053,510	99,366,169	12,260,577	175,653,020	187,913,597	3,887,145	26,306,755	1,008,908	165,455	27,481,118
Mining and quarrying:											
Coal	27,741,561	5,905,857	71,412,368	24,424,159	126,960,920	151,385,079	2,301,922	14,548,466	33,519	51,936	14,633,921
Metal mining	11,427,189	16,646,317	99,805,879	5,678,468	343,318,967	348,997,435	2,333,837	25,753,348	28,188	26,089	25,807,625
Oil and gas	23,398,973	6,554,283	132,851,101	15,931,442	313,492,175	329,423,617	6,746,246	13,242,260	73,171	43,227	13,358,658
Nonmetal mining	6,307,902	101,718	8,794,984	732,850	20,793,652	21,526,502		57,945	1,738		59,683
Quarrying	3,086,162	848,379	9,263,534	2,850,250	23,378,515	26,228,765	517,600	3,346,144	21,058	8,612	3,375,814
All other mining and quarrying	5,412,831	7,015,007	26,763,556	2,210,198	182,654,530	184,864,728	3,487,443	4,621,802	1,323,227	18,262	5,963,291
Holding or leasing mining property	258,539,483	31,983,431	72,318,196	9,346,679	496,631,852	505,978,531	82,121,974	307,821,137	2,294,079	64,290	310,179,506
Total	335,914,101	69,054,992	421,209,618	61,174,046	1,507,230,611	1,568,404,657	97,509,022	369,391,102	3,774,980	212,416	373,378,498
Manufacturing:											
Food products	22,987,818	19,944,005	98,720,217	29,934,022	181,158,991	211,093,013	9,719,432	93,817,843	30,401,496	195,232	124,414,571
Textile products	6,221,760	8,830,633	58,662,704	58,762,067	102,681,112	161,443,179	6,089,389	109,328,303	452,094	293,537	110,073,934
Leather products	818,122	830,770	25,089,954	3,404,860	15,603,737	19,008,597	809,719	799,386	286,429	74,303	1,160,118
Rubber goods	710,222	5,507,752	13,238,170	2,605,410	8,457,863	11,063,273	2,934,749	301,480	19,995	14,245	335,720
Lumber products	11,069,370	10,562,661	49,947,485	8,178,524	60,385,838	68,564,362	3,232,303	10,960,519	48,031	144,580	11,153,130
Paper products	2,802,062	4,415,442	8,954,608	13,867,520	19,865,053	33,732,573	2,181,800	2,439,970	751,820	13,208	3,204,998

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Printing	3,367,314	4,139,578	50,394,890	20,883,900	35,435,570	56,319,470	7,313,956	4,773,739	1,393,251	149,232	6,316,222
Chemicals	14,678,878	45,949,311	114,580,446	26,634,475	150,815,468	177,449,943	37,103,780	17,202,617	7,284,357	75,307	24,562,281
Stone, clay, and glass products	1,357,352	13,614,929	16,353,971	2,790,817	21,068,377	23,859,194	7,208,110	1,528,442	15,839,008	64,305	17,431,755
Metal manufactures	113,091,216	127,438,554	253,688,930	51,447,463	356,339,946	407,787,409	52,893,119	171,506,816	98,483,707	343,926	270,334,449
All other manufacturing	8,743,292	5,210,759	23,874,007	7,189,576	59,843,503	67,033,079	8,552,799	5,261,350	188,395	285,154	5,734,899
Portland cement	1,195		5,697,709	3,175,000	1,713,200	4,888,200		5,480			5,480
Total	185,848,601	246,444,394	719,203,091	228,873,634	1,013,368,658	1,242,242,292	138,039,156	417,925,945	155,148,583	1,653,029	574,727,557
Construction	8,944,142	5,956,566	66,738,786	7,383,989	68,925,028	76,309,017	4,516,131	11,009,897	2,925,916	276,293	14,212,106
Transportation and other public utilities:											
Steam railroads	54,675,044	745,983	297,496,769	78,836,351	435,246,956	514,083,307	116,050	136,126,610	5,000	426	136,132,036
Electirc railroads	7,541,313	8,143,895	160,905,788	28,970,668	274,973,660	303,944,328	9,813,372	67,841,971			67,841,971
All other railroads and combinations	3,274,077	58,780	24,883,814	1,970,400	36,605,645	38,576,045		3,251,879	125		3,252,004
Water transportation, transoceanic, coastal, lake, river, etc	4,908,668	5,126,453	67,116,331	7,491,958	49,037,852	56,529,810	2,961,702	4,384,956	68,887	20,464	4,474,307
Local transportation, cab, livery, etc	1,288,362	1,839,466	7,197,332	645,970	12,149,930	12,795,900	1,071,422	4,195,754	147,884	106,443	4,450,081
Electric light and power companies	5,648,301	4,902,378	10,130,591	16,608,000	46,827,568	63,435,568	9,439,080	7,126,797	4,811	38,963	7,170,571
Gas companies	932,406	568,666	7,956,975	2,564,850	18,566,931	21,131,781	20,825	512,685	7,056		519,741
Telephone, telegraph, and radio companies	891,609	2,518,669	3,273,010	2,327,267	20,910,503	23,237,770	1,357,010	3,663,908	5,000	96,451	3,765,359
Water works	1,126,460	105,834	6,182,051	2,514,150	29,146,401	31,660,551	130,105	3,584,700	206,762	13,958	3,805,420
Storage companies	3,457,127	3,581,372	13,829,769	1,773,305	25,217,857	26,991,162	1,673,851	8,003,941	77,797	89,264	8,171,002
All other public utilities	42,119,684	25,925,222	71,440,443	64,679,748	199,034,234	263,713,982	23,748,955	108,721,348	25,942,052	41,760	134,705,160
Lessor companies, steam or electric railroads	129,159,620		16,871,770	51,077,700	368,468,415	419,546,115		204,886,294			204,886,294
Lessors of public utilities	28,559,240	15,518,750	3,633,343	106,276,346	138,325,620	244,601,966	8,495,980	271,744,937	7,615,878	4,674	279,365,489
Total	283,581,911	69,035,468	690,917,986	365,736,713	1,654,511,572	2,020,248,285	58,828,352	824,045,780	34,081,252	412,403	858,539,435
Trade:											
Wholesale	9,426,528	48,176,967	116,173,966	13,012,812	87,074,860	100,087,672	5,262,948	11,883,861	644,448	264,971	12,793,280
Retail	8,127,409	34,853,178	90,869,417	4,890,784	84,972,072	89,862,856	9,300,121	20,837,537	24,867,554	883,652	46,588,743
Department stores	107,265	6,326,909	2,374,116	502,521	2,221,978	2,724,499		277,072	500	5,976	283,548
Commission trade	2,466,997	2,214,083	21,071,713	4,413,510	22,805,606	27,219,116	1,424,838	4,498,299	310,564	96,918	4,905,781
All other trade	13,371,265	8,138,653	91,644,395	11,462,583	103,973,865	115,436,448	11,270,764	14,041,421	558,169	584,104	15,183,694
Wholesale and retail trade	1,980,370	463,009	10,579,582	393,805	15,558,726	15,952,531	739,523	1,881,964	73,251	44,205	1,999,420
Total	35,479,834	100,172,799	332,713,189	34,676,015	316,607,107	351,283,122	27,998,194	53,420,154	26,454,486	1,879,826	81,754,466

[1] See note 2, p. 31.

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TABLE 4.—*Capital stock tax returns of nontaxable corporations submitting statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, assets and liabilities classified, surplus, deficit, capitalization, and fair value of capital stock*—Continued

Industrial groups	Surplus		Deficit	Capitalization				Fair value of capital stock			
				Corporations reporting par value common stock							
	Corporations reporting par value common stock	All other corporations		Preferred	Common	Total par value (preferred and common)	All other corporations (preferred) [1]	Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate
Service:											
Motion-picture production	$137,788	$2,203,549	$10,976,973	$764,616	$7,236,832	$8,001,448	$2,026,750	$78,461	$33,862	$8,740	$121,063
Domestic	4,461,439	6,930,098	34,523,512	5,269,838	33,850,853	39,120,691	4,677,098	5,115,985	148,841	58,122	5,322,948
Amusement	4,555,180	2,491,709	23,502,188	1,404,261	27,372,858	28,777,119	1,568,899	5,817,366	325,357	146,655	6,289,378
Management economics	3,680,744	2,487,166	8,353,505	2,367,122	15,797,129	18,164,251	1,342,812	2,872,520	216,238	98,090	3,186,848
Educational	1,055,705	420,215	2,790,287	557,420	6,789,846	7,347,266	225,560	1,350,454	53,911	34,737	1,439,102
Curative	216,304	29,982	959,892	51,920	4,057,598	4,109,518	198,000	911,286	17,226	36,718	965,230
Legal	541,359	115,994	236,509	29,400	6,223,432	6,252,832	694,650	1,300,526	4,888	32,456	1,337,870
Engineering	8,321,378	14,430,638	9,957,466	4,089,688	62,985,364	67,075,052	5,037,962	2,133,383	541,912	15,637	2,690,932
All other service	864,109	1,047,419	5,900,227	773,817	15,392,365	16,166,182	766,865	2,544,380	136,266	234,279	2,914,925
Total	23,834,006	30,156,770	97,200,559	15,308,082	179,706,277	195,014,359	16,538,596	22,124,361	1,478,501	665,434	24,268,296
Finance:											
National banks	652,455	546,663	23,173		4,353,000	4,353,000	7,000	356,894		506,227	863,121
State banks	2,018,507	135,426	8,753,940	10,000	16,950,570	16,960,570	27,000	5,050,683		7,086	5,057,769
Private banks	15,577		8,056		124,300	124,300		25,000			25,000
Trust or banking and trust companies	2,488,080	17,401,806	1,327,471	139,775	7,706,424	7,846,199	25,179,898	2,284,724	41,913,468	171,306	44,369,498
Stocks and bonds, loan, realty holding, etc	223,914,790	335,774,488	356,773,154	171,140,177	970,473,917	1,141,614,094	203,905,897	427,415,738	175,860,852	12,485,823	615,762,413
Life insurance companies	13,356,826	7,097,546	51,967	468,775	14,829,104	15,297,879		7,057,343		822,326	7,879,669
Accident, fire, and marine companies	65,782,964	12,180,304	423,785	720,440	45,949,611	46,670,051		48,918,271	4,000	3,782,501	52,704,772
All other insurance companies	21,319,073	7,066,799	544,792	1,098,900	25,266,324	26,365,224	115,300	21,898,495	6,043	613,520	22,518,058
All other financial combinations not included above	13,940,754	9,502,516	22,196,174	10,894,840	56,068,764	66,963,604	6,481,991	28,791,852	9,305,002	81,485	38,178,339
Total	343,489,026	389,705,548	390,102,512	184,472,907	1,141,722,014	1,326,194,971	235,717,086	541,799,000	227,089,365	18,470,274	787,358,639

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Combinations, predominant industry not ascertainable	15,068,900	14,693,312	61,942,158	15,352,728	77,032,096	92,384,824	11,695,005	12,319,321	14,140,658	195,097	26,655,076
Nominal concerns (inactive and nature of business not given)	113,299	93,043	1,086,250	501,300	4,492,645	4,993,945	43,765	363,208	5,869	52,564	421,641
Exempt corporations (not for profit)	20,543,229	21,983,098	1,785,874	2,717,502	91,456,176	94,173,678	7,677,624	36,457,479	2,487,468	29,816,910	68,761,857
Grand total	1,271,788,022	951,349,500	2,882,266,192	928,457,493	6,230,705,204	7,159,162,697	602,450,076	2,315,163,002	468,595,986	53,799,701	2,837,558,689

[1] See note 2, p. 31.

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TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, deficit, fair value and taxable fair value of capital stock, and tax*

[Returns filed for the year ended June 30, 1926][1]

Industrial groups	Number of returns				Capitalization			
					Corporations reporting par value common stock			All other corporations (preferred) [2]
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Preferred	Common	Total par value (preferred and common)	
Agriculture:								
Farming—								
Cotton	94	79		15	$32,350	$1,781,744	$1,814,094	
Grain	4	3		1		17,475	17,475	
Fruit	93	75	1	17	18,450	1,995,680	2,014,130	
Stock	81	58	1	22	10,625	2,217,170	2,227,795	
All other farming	202	155	4	43	980,600	9,315,677	10,296,277	
Related industries	144	114	4	26	720,000	12,504,397	13,224,397	$690
Total	618	484	10	124	1,762,025	27,832,143	29,594,168	690
Mining and quarrying:								
Coal mining	191	131	5	55	511,400	15,266,064	15,777,464	77,800
Metal mining	247	182	5	60	4,053,522	81,587,275	85,640,797	6,000
Oil and gas	354	262	10	82	426,642	44,128,212	44,554,854	95,000
Nonmetal mining	14	10		4		892,669	892,669	1,150
Quarrying	82	69	3	10	371,075	2,618,288	2,989,363	
All other mining and quarrying	308	196	2	110	512,000	75,107,787	75,619,787	
Holding or leasing mining property	2,018	1,261	45	712	12,147,299	519,945,146	532,092,445	4,084,605
Total	3,214	2,111	70	1,033	18,021,938	739,545,441	757,567,379	4,264,555
Manufacturing:								
Food products	573	407	10	156	3,385,255	18,305,245	21,690,500	1,254,090
Textile products	265	166	9	90	1,763,982	10,311,226	12,075,208	1,820,000
Leather products	60	35		25	120,000	1,513,810	1,633,810	2,500
Rubber goods	28	13	2	13	15,300	1,118,530	1,133,830	750
Lumber products	225	156	2	67	318,800	8,184,520	8,503,320	
Paper products	36	16	6	14	257,900	4,037,850	4,295,750	13,000
Printing	296	210	11	75	143,302	12,775,312	12,918,614	327,013
Chemicals	322	230	12	80	1,106,660	30,464,083	31,570,743	1,375,600

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Stone, clay, and glass products	114	79	3	32	394,670	3,029,980	3,424,650	32,100
Metal manufacture	551	341	45	165	3,215,829	27,705,790	30,921,619	7,208,250
All other manufacturing	173	109	11	53	617,442	10,598,172	11,215,614	15,749,150
Portland cement	1			1				
Total	2,644	1,762	111	771	11,339,140	128,044,518	139,383,658	27,782,453
Construction	582	444	24	114	147,530	12,883,242	13,030,772	2,319,170
Transportation and other public utilities:								
Steam railroads	218	191	1	26	103,158,005	314,011,450	417,169,455	
Electric railroads	156	94	1	61	2,707,200	114,048,529	116,755,729	
All other railroads and combinations	69	46	1	22	15,150,000	44,296,147	59,446,147	
Water transportation, transoceanic, coastal, lake, river, etc	108	65	7	36	25,000	7,046,765	7,071,765	195,000
Local transportation, cab, livery, etc	237	169	5	63	23,731	1,357,371	1,381,102	20,000
Electric light and power companies	315	213	5	97	5,630,600	48,850,095	54,480,695	3,163,207
Gas companies	54	31	2	21	6,281,830	14,924,740	21,206,570	
Telephone, telegraph, and radio companies	674	582	2	90	467,285	25,076,707	25,543,992	6,424
Water works	132	87	1	44	965,100	2,167,088	3,132,188	5,000
Storage companies	269	184	2	83	82,300	3,955,911	4,038,211	38,000
All other public utilities	361	256	5	100	22,068,041	82,401,797	104,469,838	15,200
Lessor companies, steam or electric railroads	467	314		153	149,291,891	667,564,779	816,856,670	
Lessors of public utilities	196	98	3	95	23,535,500	92,296,816	115,832,316	4,000,000
Total	3,256	2,330	35	891	329,386,483	1,417,998,195	1,747,384,678	7,442,831
Trade:								
Wholesale	416	276	16	124	883,480	6,590,031	7,473,511	454,022
Retail	1,207	928	20	259	2,126,383	15,550,339	17,676,722	3,936,200
Department stores	24	17	3	4	355,955	432,350	788,305	7,600
Commission trade	235	152	12	71	20,000	1,683,793	1,703,793	15,060
All other trade	674	481	23	170	398,029	11,552,231	11,950,260	2,952,159
Wholesale or retail trade	119	82	4	33	450,525	2,066,420	2,516,945	27,590
Total	2,675	1,936	78	661	4,234,372	37,875,164	42,109,536	7,392,571
Service:								
Motion picture production	53	22	22	9	13,600	509,865	523,465	155,026
Domestic	272	214	12	46	3,528,440	7,282,794	10,811,234	429,725
Amusement	466	315	21	130	124,435	6,902,482	7,026,917	38,785
Management economics	277	180	20	77	175,300	1,387,312	1,562,612	15,010
Educational	135	70	5	60	28,200	657,167	685,367	18,600
Curative	114	82		32	51,900	1,329,640	1,381,540	
Legal	159	137	2	20	9,520	2,387,808	2,397,328	2,560
Engineering	274	154	27	93	1,935,256	23,977,254	25,912,510	842,693
All other service	530	241	8	281	89,050	3,373,673	3,462,723	2,500
Total	2,280	1,415	117	748	5,955,701	47,807,995	53,763,696	1,504,839

[1] Data taken from balance sheets as of a date not earlier than Dec. 31, 1924, nor later than June 30, 1925.
[2] See note 2, p. 31.

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TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, deficit, fair value and taxable fair value of capital stock, and tax*—Contd.

Industrial groups	Number of returns				Capitalization			
	Total	Showing par value common stock	Showing no par value common stock	Not specified	Corporations reporting par value common stock			All other corporations (preferred) [1]
					Preferred	Common	Total par value (preferred and common)	
Finance:								
National banks	205	134		71	$25,000	$13,042,291	$13,067,291	
State banks	700	502	3	195	100,508,318	13,859,413	114,367,731	$210,000
Private banks	6	4		2		56,527	56,527	
Trust or banking and trust companies	120	62		58		7,963,950	7,963,950	56,200
Stocks and bonds, loan, realty holding, etc	6,375	4,296	346	1,733	71,585,330	637,501,454	709,086,784	57,605,709
Life insurance companies	183	69	1	113		38,664,043	38,664,043	510,000
Accident, fire, and marine companies	519	87	2	430	6,148,293	72,728,886	78,877,179	
All other insurance companies	292	56		236	1,501,275	51,554,810	53,056,085	
All other financial combinations not included above	204	137	5	62	468,855	15,545,936	16,014,791	461,450
Total	8,604	5,347	357	2,900	180,237,071	850,917,310	1,031,154,381	58,843,359
Combinations, predominant industry not ascertainable	763	410	18	335	8,807,442	19,827,284	28,634,726	509,600
Nominal concerns (inactive and nature of business not given)	21,838	4,798	382	16,658	24,770,125	863,579,546	888,349,671	7,779,392
Exempt corporations (not for profit)	5,401	1,060	26	4,315	1,154,284	143,648,410	144,802,694	1,684,012
Grand total	51,875	22,097	1,228	28,550	585,816,111	4,289,959,248	4,875,775,359	119,523,472

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Industrial groups	Surplus	Deficit	Fair value of capital stock				Taxable fair value of capital stock	Tax
			Corporations reporting par value common stock	Corporations reporting no par value common stock	All other corporations	Aggregate		
Agriculture:								
Farming—								
Cotton	$28,187	$224,303	$1,219,719		$111,400	$1,331,119	$954,129	$954
Grain		145,876	12,400			12,400	5,000	5
Fruit	191,956	4,844,195	863,767	$10,000	23,250	897,017	639,312	639
Stock	206,734	661,328	1,287,616		63,890	1,351,506	1,175,091	1,175
All other farming	1,064,314	7,486	2,813,316	225,000	243,436	3,281,752	2,729,071	2,729
Related industries	1,316,159		4,401,582	5,690	312,430	4,719,702	4,341,287	4,342
Total	2,807,350	5,883,188	10,598,400	240,690	754,406	11,593,496	9,843,890	9,844
Mining and quarrying:								
Coal mining	1,200,423	443,043	4,401,442	27,800	118,208	4,547,450	4,016,541	4,017
Metal mining	9,934,738	4,939,723	2,800,057	5,100,000	1,378,591	9,278,648	2,887,277	2,887
Oil and gas	6,420,403	4,752,931	17,661,220	205,240	767,177	18,633,637	10,799,419	10,799
Nonmetal mining			55,000			55,000	39,000	39
Quarrying	155,575	200	1,300,990	25,000		1,325,990	1,058,007	1,058
All other mining and quarrying	993,921	9,396,886	1,552,074	2,920	676,881	2,231,875	1,874,887	1,875
Holding or leasing mining property	7,650,909	10,022,637	14,579,141	1,451,376	2,472,356	18,502,873	14,228,590	14,229
Total	26,355,969	29,555,420	42,349,924	6,812,336	5,413,213	54,575,473	34,903,721	34,904
Manufacturing:								
Food products	4,048,964	6,012,290	6,134,734	541,309	2,098,473	8,774,516	5,488,016	5,488
Textile products	415,534	559,297	8,981,568	228,500	268,330	9,478,398	4,151,467	4,151
Leather products	24,682	10,000	97,589		2,500	100,089	48,754	49
Rubber goods	43,246	384,233	72,050		175,508	247,558	213,808	214
Lumber products	1,651,091	2,203,430	9,768,843	21,580	186,600	9,977,023	8,903,619	8,904
Paper products	5,676,027	173,297	9,425,763	20,000		9,445,763	125,000	125
Printing	2,164,018	178,359	2,175,215	322,498	314,411	2,812,124	2,027,390	2,027
Chemicals	743,187	1,239,006	10,829,934	1,486,355	302,528	12,618,817	11,932,202	11,932
Stone, clay, and glass products	2,900,635	716,088	3,972,366	7,220	304,114	4,283,700	1,045,594	1,046
Metal manufacture	13,599,987	48,189,655	9,165,594	7,396,075	2,770,148	19,331,817	11,689,963	11,690
All other manufacturing	30,544,492	353,500	1,187,218	45,756,600	269,448	47,213,266	46,892,397	46,892
Portland cement					4,000	4,000		
Total	61,811,863	60,019,155	61,810,874	55,780,137	6,696,060	124,287,071	92,518,210	92,518
Construction	1,260,082	10,841,833	4,249,522	267,604	367,071	4,884,197	3,424,073	3,424

[1] See note 2, p. 31.

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TABLE 5.—*Capital stock tax returns of all corporations submitting no statements of assets and liabilities—Distribution by industrial groups and subgroups, showing number of returns, capitalization, surplus, deficit, fair value and taxable fair value of capital stock, and tax*—Contd.

Industrial groups	Surplus	Deficit	Fair value of capital stock				Taxable fair value of capital stock	Tax
			Corporations reporting par value common stock	Corporations porting par value common stock	All other corporations	Aggregate		
Transportation andother public utilities:								
Steam railroads	$34,061,987	$8,642,543	$93,129,696	----------	$107,500	$93,237,196	$145,300	$145
Electric railroads	2,615,614	5,489,990	33,062,552	----------	----------	33,062,552	42,592	43
All other railroads and combinations	61,272	468,600	82,000	----------	----------	82,000	60,000	60
Water transportation, transoceanic, coastal, lake, river, etc.	2,057,937	14,061,836	2,697,075	$118,600	5,000	2,820,675	877,420	877
Local transportation, cab, livery, etc	69,368	105,565	974,473	56,000	109,576	1,140,049	549,544	550
Electric light and power companies	7,239,402	2,890	1,538,293	----------	568,207	2,106,500	1,592,792	1,593
Gas companies	1,215,005	732,380	1,178,669	1,800	----------	1,180,469	1,098,160	1,098
Telephone, telegraph, and radio companies	2,455,167	6,000	17,999,200	650	2,902,895	20,902,745	19,145,569	19,146
Water works	204,425	72,371	3,010,097	1	59,300	3,069,398	2,764,737	2,765
Storage companies	65,692	183,562	1,445,936	90	114,250	1,560,276	990,098	990
All other public utilities	12,905,726	2,904,834	35,807,107	6,000	362,711	36,175,818	1,853,267	1,853
Lessor companies, steam or electric railroads	223,742,358	89,913,275	729,503,122	----------	----------	729,503,122	----------	----------
Lessors of public utilities	19,543,309	30,507	27,395,403	----------	5,000	27,400,403	183,180	183
Total	306,237,262	122,614,353	947,823,623	183,141	4,234,439	952,241,203	29,302,659	29,303
Trade:								
Wholesale	4,194,121	5,754,368	4,430,864	65,246	203,790	4,699,900	3,822,965	3,823
Retail	3,586,955	10,343,581	10,789,201	62,700	3,038,451	13,890,352	9,989,271	9,989
Department stores	24,608	----------	139,608	----------	7,600	147,208	100,208	100
Commission trade	122,741	60,441	1,023,740	9,500	130,985	1,164,225	776,026	776
All other trade	5,475,431	3,034,586	5,127,069	253,563	941,096	6,321,728	4,657,688	4,658
Wholesale or retail trade	390,902	245,642	2,220,501	6,000	638,290	2,864,791	2,451,737	2,452
Total	13,794,758	19,438,618	23,730,983	397,009	4,960,212	29,088,204	21,797,895	21,798
Service:								
Motion-picture production	1,184,093	34,437	224,250	----------	150,000	374,250	275,200	275
Domestic	576,610	162,436	8,058,395	520,485	142,750	8,721,630	7,377,621	7,378
Amusement	403,037	866,558	2,920,971	57,470	188,801	3,167,242	1,879,350	1,879
Management economics	115,649	38,232	629,780	51,775	127,362	808,917	438,098	438
Educational	63,614	28,450	353,397	----------	54,204	407,601	210,920	211
Curative	15,246	2,287	935,109	----------	6,050	941,159	683,363	683
Legal	164,772	21,889	1,029,606	----------	89,500	1,119,106	571,526	572

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Engineering	749,371	496,176	1,165,745	93,000	232,583	1,491,328	973,082	973
All other service	840,164	6,062	1,131,902	15,700	137,070	1,284,672	712,635	713
Total	4,112,556	1,656,527	16,449,155	738,430	1,128,320	18,315,905	13,121,795	13,122
Finance:								
National banks	13,779,512	80,128	23,230,442		32,601	23,263,043	22,598,043	22,598
State banks	4,289,740	426,903	13,429,451	6	477,964	13,907,421	12,519,638	12,519
Private banks	16,398		67,897		10,000	77,897	66,397	66
Trust or banking and trust companies	10,213,121		10,227,236		3,328,894	13,556,130	9,982,011	9,982
Stocks and bonds, loan, realty holding, etc	151,760,004	18,708,012	390,501,416	21,900,150	8,324,363	420,725,929	56,923,683	56,924
Life insurance companies	55,808,835	10,888	12,502,206		1,513,261	14,015,467	96,229	96
Accident, fire, and marine companies	127,228,196	100,000	126,568,240		73,730	126,641,970	47,689	48
All other insurance companies	54,307,735		70,549,841		12,316,403	82,866,244	122,763	123
All other financial combinations not included above	12,575,815	97,479	23,216,817	730,141	189,175	24,136,133	2,243,971	2,244
Total	429,979,356	19,423,410	670,293,546	22,630,297	26,266,391	719,190,234	104,600,424	104,600
Combinations, predominant industry not ascertainable	8,387,771	8,144,429	6,231,884	470,756	1,532,576	8,235,216	6,179,268	6,179
Nominal concerns (inactive and nature of business not given)	11,983,270	22,082,822	12,289,917	103,276	346,345	12,739,538		
Exempt corporations (not for profit)	10,893,239	2,463,875	5,167,283	2,360	13,322,614	18,492,257		
Grand total	877,623,476	302,123,630	1,800,995,111	87,626,036	65,021,647	1,953,642,794	315,691,935	315,692

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CAPITAL STOCK TAX RETURNS FOR 1925

Corrected figures are given below of surplus and deficit shown in "Statistics of Income for 1924" reported in the capital stock tax returns for 1925 by corporations submitting no statements of assets and liabilities.

Capital-stock tax returns—Corporations submitting no statements of assets and liabilities—Distribution by industrial groups

Industrial groups	Surplus	Deficit
Agriculture	$3,134,097	$1,358,588
Mining and quarrying	24,852,622	33,256,314
Manufacturing	11,610,276	16,628,747
Construction	1,623,472	1,014,029
Transportation and other public utilities	106,231,710	23,574,928
Trade	8,911,001	16,557,569
Service	3,234,894	2,469,000
Finance	387,191,438	37,285,493
Combinations, predominant industry not ascertainable	1,396,436	2,428,174
Inactive concerns	42,658,578	82,789,612
Exempt corporations (not for profit)	72,509,488	1,041,470
Total	663,354,012	218,403,924

ESTATE TAX RETURNS

The adjoined tables are compiled from estate tax returns filed during the calendar year ended December 31, 1926, and represent returns actually filed with the Bureau in the twelve months as distinguished from the number of taxable estates originating within the period (the returns not being due until one year after the date of death).

In these tables the size of the net estate is divided into blocks corresponding to the successive taxable blocks as fixed by the revenue act. The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, and the relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax, although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety. The gross estate as reflected in these tables represents the estate of the decedent within the usual meaning of that term together with certain items of property specifically included by statute, as in the case of transfers made in contemplation of death or intended to take effect at or after death. The net estate is the gross estate less the sum of authorized deductions, and in the case of resident decedents a specific exemption of $50,000 with the exception of such returns as were filed for individuals who died on or after February 26, 1926, the date the revenue act of 1926 went into effect, which were allowed a specific exemption of $100,000 and were given a tax credit not to exceed 80 per cent of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia, instead of 25 per cent.

The tables are based on the data disclosed by the returns as filed but not as determined upon investigation and audit, excepting that under the provisions of the revenue act of 1926, the estate tax rates imposed by the revenue act of 1924 are changed downward and all

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returns of decedents who died after June 2, 1924, and prior to February 26, 1926, are adjusted to correspond to the reduced rates. The tax shown does not correspond with the actual receipts of taxes during the period for the reason that payments may be made at a later date than the filing of the return and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

Table 1 is based upon returns of resident decedents distributed by size of net taxable estate, showing form of property and nature of deductions, net taxable estate, total tax, tax credit and net tax. This table gives a detailed analysis showing, by amounts and percentages, the distribution of the gross estate into the several forms of property owned by the decedents at the time of death, and also the distribution of the deductions according to the several classifications entered in the returns under the provisions of the law.

Table 2 shows returns of estates of resident decedents distributed by size of net estate, giving the number of returns, gross and net estate, deductions, total and net tax, tax credit, and the average rate and average amount of tax in the several classes.

Table 3 shows the returns of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States, giving the number of returns, gross and net estate in the United States, tax, average tax, and average tax rate.

Table 4 distributes the returns of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, as well as the distribution by estates subject to tax and those not subject to tax of the number of returns, gross and net estate, deductions, total and net tax, and tax credit.

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TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate*

[Returns filed from Jan. 1, 1926, to Dec. 31, 1926]

Distribution	Total		Size of net estate subject to tax									
			No net taxable estate				Under $50,000		$50,000 to $100,000		$100,000 to $150,000	
			Gross estate under $50,000		Gross estate over $50,000							
Number of returns	13,142		597		2,075		5,311		1,835		910	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate	$647,836,073	19.13	$9,894,609	38.79	$70,242,807	33.43	$150,136,153	31.02	$75,974,711	25.95	$51,422,338	25.06
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt	66,818,351	1.97	12,619	.05	503,943	.24	1,185,025	.24	1,328,557	.45	1,035,507	.50
Partially tax exempt	82,914,748	2.45	570,417	2.24	3,495,471	1.66	15,177,499	3.13	9,495,154	3.24	5,979,629	2.91
State and municipal bonds, wholly tax exempt	144,165,755	4.26	114,855	.45	2,981,128	1.42	5,212,060	1.08	4,828,847	1.65	2,845,329	1.39
All other bonds	253,583,392	7.49	670,659	2.63	7,715,481	3.67	33,236,695	6.87	23,751,718	8.11	16,215,963	7.90
Total bonds	547,482,246	16.17	1,368,550	5.37	14,696,023	6.99	54,811,279	11.32	39,404,276	13.45	26,076,428	12.70
Capital stock in corporation	1,266,395,939	37.40	3,082,020	12.08	39,222,047	18.67	98,995,702	20.46	76,549,224	26.15	57,868,290	28.20
Total bonds and stocks	1,813,878,185	53.57	4,450,570	17.45	53,918,070	25.66	153,806,981	31.78	115,953,500	39.60	83,944,718	40.90
Mortgages, notes, cash, etc	389,452,724	11.50	4,587,619	17.99	26,923,092	12.82	90,560,291	18.72	47,108,230	16.09	31,238,010	15.22
Insurance	90,629,815	2.68	2,454,884	9.63	11,277,108	5.37	19,513,406	4.03	10,219,992	3.49	7,150,536	3.48
Jointly owned and other miscellaneous property	251,032,382	7.41	2,966,028	11.63	17,580,359	8.37	42,000,968	8.68	24,254,144	8.29	18,223,242	8.88
Transfers made within 2 years prior to date of death	87,225,573	2.58	963,503	3.78	3,052,815	1.45	13,680,698	2.83	10,635,344	3.63	6,693,405	3.26
Power of appointment or general power of deed made in contemplation of death	11,952,303	.35	3,922	.01	276,790	.13	985,419	.20	747,264	.26	1,477,647	.72
Property from an estate taxed within 5 years; value at date of death of present decedent	94,259,561	2.78	183,983	.72	26,826,919	12.77	13,236,467	2.74	7,869,859	2.69	5,080,510	2.48
Total gross estate	3,386,266,616	100.00	25,505,118	100.00	210,097,960	100.00	483,920,383	100.00	292,763,044	100.00	205,230,406	100.00

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Nature of deduction:												
Insurance exemption	53,540,089		1,840,772		7,031,441		13,195,508		6,018,201		4,132,643	
Funeral and administrative expenses	142,085,521		1,382,334		11,249,951		21,874,296		12,292,907		8,672,134	
Debts, unpaid mortgages, etc	321,413,900		4,669,634		81,385,088		48,222,264		27,366,377		18,783,254	
Property from an estate taxed within 5 years; value at date of previous decedent's death	71,065,315		163,610		24,952,478		12,002,772		7,066,629		4,118,585	
Charitable, public, and similar bequests	226,707,587		190,927		27,602,005		9,157,260		11,520,065		9,892,636	
Specific exemption	689,400,000		29,900,000		115,150,000		272,050,000		96,950,000		47,850,000	
Total deductions	1,504,212,412		38,147,277		267,370,963		376,502,100		161,214,179		93,449,252	
Net taxable estate	1,951,969,366						107,418,283		131,548,865		111,781,154	
Total tax	138,056,542						1,076,928		1,714,652		1,800,650	
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia	36,732,390						195,375		377,535		416,982	
Net tax	101,324,152						881,553		1,337,117		1,383,668	

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TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate*—Continued

Distribution	Size of net estate subject to tax											
	$150,000 to $250,000		$250,000 to $450,000		$450,000 to $750,000		$750,000 to $1,000,000		$1,000,000 to $1,500,000		$1,500,000 to $2,000,000	
Number of returns	934		672		364		161		126		61	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate	$60,274,240	21.12	$56,252,008	17.86	$49,881,934	17.94	$28,187,290	15.81	$30,219,952	13.27	$20,965,737	13.46
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax exempt	1,877,904	.66	3,722,536	1.18	2,804,828	1.01	2,196,643	1.23	7,510,090	3.30	4,814,982	3.09
Partially tax exempt	9,387,749	3.29	9,724,278	3.09	7,364,092	2.65	4,419,731	2.48	4,926,657	2.16	2,334,972	1.50
State and municipal bonds, wholly tax exempt	6,245,695	2.19	9,266,047	2.94	9,377,647	3.37	8,228,686	4.62	20,298,227	8.91	11,550,302	7.42
All other bonds	24,282,137	8.50	28,839,725	9.16	23,957,704	8.61	16,961,053	9.51	16,872,119	7.41	9,879,328	6.34
Total bonds	41,793,485	14.64	51,552,586	16.37	43,504,871	15.64	31,806,113	17.84	49,607,093	21.78	28,579,584	18.35
Capital stock in corporation	97,468,259	34.14	119,004,556	37.78	113,893,482	40.94	78,879,827	44.24	99,150,774	43.53	78,767,545	50.57
Total bonds and stocks	139,261,744	48.78	170,557,142	54.15	157,398,353	56.58	110,685,940	62.08	148,757,867	65.31	107,347,129	68.92
Mortgages, notes, cash, etc	39,686,595	13.90	37,749,882	11.99	29,818,214	10.72	16,515,087	9.26	22,331,146	9.81	10,604,593	6.81
Insurance	10,397,734	3.64	8,987,020	2.85	7,206,859	2.59	3,481,411	1.95	2,574,563	1.13	1,897,112	1.22
Jointly owned and other miscellaneous property	22,229,167	7.79	23,321,738	7.41	22,710,705	8.17	9,504,381	5.34	14,738,459	6.47	10,068,101	6.46
Transfers made within 2 years prior to date of death	7,542,756	2.64	11,286,919	3.59	6,184,861	2.22	4,833,096	2.71	3,313,555	1.46	3,672,840	2.36
Power of appointment or general power of deed, made in contemplation of death	1,556,113	.55	2,546,058	.81	307,800	.11	2,127,916	1.19	1,200,764	.52	470,139	.30
Property from an estate taxed within 5 years; value at date of death of present decedent	4,506,313	1.58	4,233,679	1.34	4,631,620	1.67	2,961,469	1.66	4,626,344	2.03	736,406	.47
Total gross estate	285,454,662	100.00	314,934,446	100.00	278,140,346	100.00	178,296,590	100.00	227,762,650	100.00	155,762,057	100.00

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Nature of deductions:										
Insurance exemption	6,351,701		5,250,926		3,482,588		1,484,939		1,147,907		1,340,894	
Funeral and administrative expenses	12,189,149		12,396,366		10,654,540		8,504,112		8,895,540		8,285,657	
Debts, unpaid mortgages, etc	24,490,348		24,074,085		21,752,843		14,028,375		17,743,430		10,218,909	
Property from an estate taxed within 5 years; value at date of previous decedent's death	4,049,089		4,015,482		3,820,041		2,540,728		3,757,053		573,159	
Charitable, public, and similar bequests	8,375,190		9,689,719		9,187,786		5,383,173		8,595,945		26,861,261	
Specific exemption	48,850,000		35,800,000		19,300,000		8,550,000		6,550,000		3,250,000	
Total deductions	104,305,477		91,226,578		68,197,798		40,491,327		46,689,875		50,529,880	
Net taxable estate	181,149,185		223,707,868		209,942,548		137,805,263		181,072,775		105,232,177	
Total tax	3,556,433		5,962,532		7,687,781		6,429,512		14,527,244		7,794,485	
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia	861,606		1,550,995		2,016,374		1,678,232		2,788,238		1,936,987	
Net tax	2,694,827		4,411,537		5,671,407		4,751,280		11,739,006		5,857,498	

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TABLE 1.—*Nature of property and deductions in estates of resident decedents, by amount and percentages, also net estate, total and net tax and tax credit; distributed by size of net estate*—Continued

Distribution	Size of net estate subject to tax											
	$2,000,000 to $3,000,000		$3,000,000 to $4,000,000		$4,000,000 to $5,000,000		$5,000,000 to $8,000,000		$8,000,000 to $10,000,000		$10,000,000 and over	
Number of returns	46		20		9		9		2		10	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:												
Real estate	$16,093,583	12.03	$5,038,436	5.29	$11,008,602	23.84	$4,690,490	6.35	$827,851	3.86	$6,725,332	1.88
Investments in bonds and stocks—												
Federal Government bonds—												
Wholly tax-exempt	5,578,592	4.17	2,161,805	2.27	1,325,849	2.87	3,151,351	4.26	4,254,761	19.83	23,353,359	6.53
Partially tax-exempt	2,981,572	2.23	2,149,492	2.25	284,742	.61	919,692	1.24	86,487	.40	3,616,514	1.01
State and municipal bonds, wholly tax-exempt	13,731,019	10.26	7,255,102	7.61	1,152,281	2.50	5,592,228	7.56	2,373,278	11.07	33,113,024	9.25
All other bonds	9,755,450	7.29	7,796,329	8.18	1,591,060	3.45	3,094,429	4.19	1,138,653	5.31	27,824,889	7.78
Total bonds	32,046,633	23.95	19,362,728	20.31	4,353,932	9.43	12,757,700	17.25	7,853,179	36.61	87,907,786	24.57
Capital stock in corporations	65,066,181	48.64	56,739,480	59.53	21,982,848	47.60	44,547,946	60.26	7,593,412	35.40	207,584,346	58.03
Total bonds and stocks	97,112,814	72.59	76,102,208	79.84	26,336,780	57.03	57,305,646	77.51	15,446,591	72.01	295,492,132	82.60
Mortgages, notes, cash, etc	8,327,208	6.23	5,670,660	5.95	4,829,944	10.46	3,870,194	5.23	1,193,315	5.56	8,438,644	2.36
Insurance	976,097	.73	524,882	.55	66,287	.14	287,321	.39	1,701,673	7.93	1,913,530	.53
Jointly owned and other miscellaneous property	6,210,230	4.64	6,988,474	7.33	2,026,208	4.39	6,726,687	9.10	1,983,094	9.24	19,500,397	5.45
Transfers made within two years prior to date of death	2,706,507	2.02	743,393	.78	1,913,386	4.14	558,976	.76	300,000	1.40	9,143,519	2.56
Power of appointment or general power of deed, made in contemplation of death			252,471	.26								
Property from an estate taxed within five years; value at date of death of present decedent	2,359,823	1.76					488,108	.66			16,518,061	4.62
Total gross estate	133,786,262	100.00	95,320,524	100.00	46,181,207	100.00	73,927,422	100.00	21,451,924	100.00	357,731,615	100.00
Nature of deductions:												
Insurance exemption	605,025		473,576		35,000		195,721		40,000		913,247	
Funeral and administrative expenses	5,269,199		3,299,793		2,841,229		2,919,466		1,122,688		10,236,160	
Debts, unpaid mortgages, etc	8,398,623		2,448,668		3,467,540		1,012,702		2,235,545		11,116,215	

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Property from an estate taxed within five years; value at date of previous decedent's death	2,275,037			367,865			1,362,787	
Charitable, public, and similar bequests	4,256,273	18,800,006	249,500	14,758,174	309,000	61,878,667		
Specific exemptions	2,450,000	1,050,060	450,000	550,000	100,000	600,000		
Total deductions	23,254,157	26,072,043	7,043,269	19,803,928	3,807,233	86,107,076		
Net taxable estate	110,552,105	69,248,481	39,137,938	54,123,494	17,644,691	271,624,539		
Total tax	9,953,057	7,413,052	4,718,317	7,300,567	2,844,833	55,276,499		
Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia	2,289,937	2,013,509	1,179,581	2,414,712	711,209	16,301,118		
Net tax	7,663,120	5,399,543	3,538,736	4,885,855	2,133,624	38,975,381		

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TABLE 2.—*Returns of resident decedents distributed by size of net estate, showing number of returns, gross and net estate, deductions, total and net tax, tax credit, average tax, and average tax rate*

[Returns filed from Jan. 1, 1926, to Dec. 31, 1926]

Size of net taxable estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Credits [1]	Net tax after deducting credits	Average tax	Average tax rate (per cent)
No net taxable estate:									
Gross estate under $50,000	597	$25,505,118	$38,147,277						
Gross estate over $50,000	2,075	210,097,960	267,370,963						
Under $50,000	5,311	483,920,383	376,502,100	$107,418,283	$1,076,928	$195,375	$881,553	$165.99	0.82
$50,000 to $100,000	1,835	292,763,044	161,214,179	131,548,865	1,714,652	377,535	1,337,117	728.67	1.02
$100,000 to $150,000	910	205,230,406	93,449,252	111,781,154	1,800,650	416,982	1,383,668	1,520.51	1.24
$150,000 to $250,000	934	285,454,662	104,305,477	181,149,185	3,556,433	861,606	2,694,827	2,885.25	1.49
$250,000 to $450,000	672	314,934,446	91,226,578	223,707,868	5,962,532	1,550,995	4,411,537	6,564.79	1.97
$450,000 to $750,000	364	278,140,346	68,197,798	209,942,548	7,687,781	2,016,374	5,671,407	15,580.79	2.70
$750,000 to $1,000,000	161	178,296,590	40,491,327	137,805,263	6,429,512	1,678,232	4,751,280	29,511.06	3.45
$1,000,000 to $1,500,000	126	227,762,650	46,689,875	181,072,775	14,527,244	2,788,238	11,739,006	93,166.71	6.48
$1,500,000 to $2,000,000	61	155,762,057	50,529,880	105,232,177	7,794,485	1,936,987	5,857,498	96,024.56	5.57
$2,000,000 to $3,000,000	46	133,786,262	23,254,157	110,532,105	9,953,057	2,289,937	7,663,120	166,589.57	6.93
$3,000,000 to $4,000,000	20	95,320,524	26,072,043	69,248,481	7,413,052	2,013,509	5,399,543	269,977.15	7.80
$4,000,000 to $5,000,000	9	46,181,207	7,043,269	39,137,938	4,718,317	1,179,581	3,538,736	393,192.89	9.04
$5,000,000 to $8,000,000	9	73,927,422	19,803,928	54,123,494	7,300,567	2,414,712	4,885,855	542,872.78	9.03
$8,000,000 to $10,000,000	2	21,451,924	3,807,233	17,644,691	2,844,833	711,209	2,133,624	1,066,812.00	12.00
$10,000,000 and over	10	357,731,615	86,107,076	271,624,539	55,276,499	16,301,118	38,975,381	3,897,538.10	14.35
Total	13,142	3,386,266,616	1,504,212,412	1,951,969,366	138,056,542	36,732,390	101,324,152	7,709.95	5.19

[1] Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies to estates of persons dying after June 2, 1924 and prior to Feb. 26, 1926 and limited to 25 per cent of Federal estate tax. Persons dying after Feb. 26, 1926 are allowed 80 per cent credit).

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TABLE 3.—*Returns of nonresident decedents distributed by size of net estate in the United States, showing number of returns, gross and net estate in the United States, deductions, tax, average tax, and average tax rate*

[Returns filed from Jan. 1, 1926, to Dec. 31, 1926]

Size of net taxable estate, the situs of which is in the United States	Number of returns	Gross estate	Deductions	Net taxable estate	Tax	Average tax	Average tax rate (per cent)
No net taxable estate:							
Gross estate under $50,000	14	$79,741	$80,020				
Gross estate over $50,000							
Under $50,000	1,336	7,888,948	429,458	$7,459,490	$76,755	$57.45	1.03
$50,000 to $100,000	36	2,768,883	113,353	2,655,530	35,588	988.56	1.34
$100,000 to $150,000	14	1,732,773	41,786	1,690,987	27,025	1,930.36	1.60
$150,000 to $250,000	14	2,772,689	83,930	2,688,759	63,100	4,507.14	2.35
$250,000 to $450,000	6	2,063,815	238,641	1,825,174	50,446	8,407.67	2.76
$450,00 to $750,000	3	1,668,298	55,665	1,612,633	56,258	18,752.67	3.49
$750,000 to $1,000,000	1	964,160	31,681	932,479	46,098	46,098.00	4.94
$1,000,000 to $1,500,000							
$1,500,000 to $2,000,000	1	1,717,111	14,778	1,702,333	125,780	125,780.00	7.39
$2,000,000 to $3,000,000							
$3,000,000 to $4,000,000							
$4,000,000 to $5,000,000							
$5,000,000 to $8,000,000							
$8,000,000 to $10,000,000							
$10,000,000 and over							
Total	1,425	21,656,418	1,089,312	20,567,385	481,050	337.58	2.34

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TABLE 4.—*Estates of resident decedents—Distribution by States and Territories,*[1] *showing number of returns, aggregate gross estate, and, by estates subject to tax and not subject to tax, the number of returns, gross and net estate, deductions, total and net tax, and tax credit*

[Returns filed from Jan. 1, 1926, to Dec. 31, 1926]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax							Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Credits [2]	Net tax	Number	Gross estate	Deductions
Alabama	80	$17,591,793	72	$16,708,892	$6,516,857	$10,192,035	$371,318	$9,192	$362,126	8	$882,901	$1,065,524
Arizona	11	1,115,208	7	820,530	533,514	287,016	3,255	697	2,558	4	294,678	356,577
Arkansas	48	7,848,064	39	6,704,837	3,243,260	3,461,577	85,788	21,332	64,456	9	1,143,227	1,366,500
California	933	176,738,855	677	156,574,076	60,495,497	96,078,579	4,024,628	993,783	3,030,845	256	20,164,779	26,319,283
Colorado	103	21,790,114	76	20,125,781	7,219,708	12,906,073	619,030	159,223	459,807	27	1,664,333	2,104,098
Connecticut	320	83,412,233	262	78,427,053	29,478,858	48,948,195	2,116,771	624,770	1,492,001	58	4,985,180	6,243,872
Delaware	31	10,092,313	29	9,944,340	3,210,971	6,733,369	286,202	97,819	188,383	2	147,973	158,458
District of Columbia	116	23,845,420	99	21,506,985	10,042,824	11,464,161	296,397	35,217	261,180	17	2,338,435	2,686,477
Florida	175	85,607,731	155	83,838,953	22,387,181	61,451,772	7,877,013	558,724	7,318,289	20	1,768,778	2,150,413
Georgia	110	15,550,399	86	13,053,055	7,188,450	5,864,605	101,782	22,695	79,087	24	2,497,344	3,112,713
Hawaii	19	7,460,377	13	7,048,537	1,907,093	5,141,444	318,175	78,005	240,170	6	411,840	513,419
Idaho	10	1,350,844	4	909,490	263,287	646,203	24,210	6,037	18,173	6	441,354	700,390
Illinois	1,117	238,599,202	871	220,414,946	106,406,659	114,008,287	4,926,074	1,291,054	3,635,020	246	18,184,256	22,318,409
Indiana	260	37,194,970	199	32,652,011	16,453,095	16,198,916	376,547	100,687	275,860	61	4,542,959	6,015,437
Iowa	634	67,313,769	387	51,436,828	26,573,046	24,863,782	894,757	165,781	728,976	247	15,876,941	19,862,206
Kansas	185	18,862,838	142	16,486,773	9,323,444	7,163,329	124,218	28,570	95,648	43	2,376,065	2,769,139
Kentucky	178	33,353,006	142	29,967,975	12,546,528	17,421,447	669,551	161,936	507,615	36	3,385,031	3,927,369
Louisiana	105	17,693,116	76	14,955,854	7,600,326	7,355,528	205,403	41,906	163,497	29	2,737,262	3,949,148
Maine	100	26,364,132	84	25,182,067	7,012,463	18,169,604	1,996,414	262,643	1,733,771	16	1,182,065	1,462,867
Maryland	217	40,514,403	180	37,105,358	13,818,183	23,287,175	692,002	73,587	618,415	37	3,409,045	4,651,141
Massachusetts	766	194,438,914	627	177,654,445	64,137,473	113,516,972	5,097,331	1,170,932	3,926,399	139	16,784,469	19,764,758
Michigan	399	97,864,549	338	93,286,660	35,131,316	58,155,344	2,554,600	637,864	1,916,736	61	4,577,889	5,753,916
Minnesota	185	31,144,540	140	27,155,861	12,495,781	14,660,080	502,194	115,773	386,421	45	3,988,679	4,649,477
Mississippi	53	8,592,950	43	6,839,749	3,370,868	3,468,881	67,166	13,079	54,087	10	1,753,201	11,898,198
Missouri	334	63,548,027	265	56,207,468	23,571,526	32,635,942	1,058,214	260,058	798,156	69	7,340,559	8,852,657
Montana	23	50,978,845	16	50,215,427	5,775,844	44,439,583	10,064,614	1,605,782	8,458,832	7	763,418	873,879
Nebraska	249	27,116,118	177	22,791,079	11,817,929	10,973,150	221,133	45,568	175,565	72	4,325,039	5,194,061
Nevada	5	695,486	4	596,391	314,821	281,570	5,575	----------	5,575	1	99,095	155,332
New Hampshire	74	12,420,849	60	11,309,462	4,556,649	6,752,813	209,019	41,444	167,575	14	1,171,387	1,598,326
New Jersey	561	220,064,941	480	212,271,117	97,337,889	114,933,228	11,601,269	2,796,749	8,804,520	81	7,793,824	9,360,512
New Mexico	10	774,780	5	483,357	348,205	135,152	1,350	27	1,323	5	291,423	399,946
New York	2,225	929,693,175	1,855	896,891,075	287,948,458	608,942,617	58,700,164	19,436,604	39,263,560	370	32,802,100	41,664,049
North Carolina	119	29,164,209	108	27,780,324	13,960,405	13,819,919	644,930	169,208	475,722	11	1,383,885	2,357,763
North Dakota	22	2,732,149	15	2,295,464	945,422	1,350,042	29,090	5,238	23,852	7	436,685	529,732
Ohio	680	167,266,068	556	156,633,947	69,450,445	87,183,502	4,607,120	1,294,943	3,312,177	124	10,632,121	14,455,044
Oklahoma	50	8,356,388	39	7,541,551	3,584,155	3,957,396	81,635	22,781	58,854	11	814,837	991,030

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Oregon	90	14,802,479	64	12,558,017	5,222,409	7,335,608	286,580	71,604	214,976	26	2,244,462	2,713,803
Pennsylvania	1,221	334,959,954	1,055	313,367,319	114,754,167	198,613,152	10,494,876	2,656,773	7,838,103	166	21,592,635	25,889,144
Rhode Island	131	36,423,489	109	33,868,372	11,775,879	22,092,493	1,053,745	221,739	832,006	22	2,555,117	2,951,363
South Carolina	78	10,679,782	59	8,705,673	4,466,192	4,239,481	71,663	18,579	53,084	19	1,974,109	2,489,164
South Dakota	56	6,206,626	38	4,793,544	2,678,418	2,115,126	33,589	8,011	25,578	18	1,413,082	1,851,747
Tennessee	122	22,548,694	96	20,357,291	9,063,052	11,294,239	356,613	88,060	268,553	26	2,191,403	2,664,420
Texas	278	67,805,086	207	60,968,772	22,450,609	38,518,163	2,078,888	536,997	1,541,891	71	6,836,314	8,367,109
Utah	27	4,676,533	20	4,292,714	2,119,512	2,173,202	61,393	10,443	50,950	7	383,819	749,453
Vermont	23	3,620,581	20	3,389,684	1,586,862	1,802,822	44,931	8,770	36,161	3	230,897	251,572
Virginia	183	27,032,923	137	20,951,999	9,851,334	11,100,665	287,657	98,199	189,458	46	6,080,924	7,438,148
Washington	84	12,958,205	59	11,480,676	4,626,525	6,854,151	166,030	39,984	126,046	25	1,477,529	2,035,404
West Virginia	80	21,360,803	64	19,367,574	6,611,418	12,756,156	621,866	353,356	268,510	16	1,993,229	2,412,815
Wisconsin	253	44,551,846	205	41,315,345	15,659,882	25,655,463	1,035,837	268,523	767,314	48	3,236,501	5,471,978
Wyoming	9	1,428,840	9	1,428,840	859,483	569,357	7,935	1,644	6,291			
Total	13,142	3,386,266,616	10,470	3,150,663,538	1,198,694,172	1,951,969,366	138,056,542	36,732,390	101,324,152	2,672	235,603,078	305,518,240

[1] No returns for Alaska.

[2] Credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Applies to estates of persons dying after June 2, 1924, and prior to Feb. 26, 1926, limited to 25 per cent of Federal estate tax. Persons dying after Feb. 26, 1926, are allowed 80 per cent credit.)

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The number of returns filed for the period from September 9, 1916, to December 31, 1926, is as follows:

Historical comparison, by resident and nonresident decedents of number of returns, gross and net estate and tax, September 9, 1916, to December 31, 1926

	Returns filed			Gross estate		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	45,126	42,230	2,896	$8,893,238,780	$8,785,641,889	$107,596,891
Jan. 15, 1922–Dec. 31, 1922	13,876	12,563	1,313	3,014,072,723	2,955,959,464	58,113,259
Jan. 1, 1923–Dec. 31, 1923	15,119	13,963	1,156	2,804,327,313	2,774,740,672	29,586,641
Jan. 1, 1924–Dec. 31, 1924	14,513	13,011	1,502	2,566,521,698	2,540,922,175	25,599,523
Jan. 1, 1925–Dec. 31, 1925	16,019	14,013	2,006	3,001,088,953	2,958,363,744	42,725,209
Jan. 1, 1926–Dec. 31, 1926	14,567	13,142	1,425	3,407,923,034	3,386,266,616	21,656,418

	Net taxable estate			Tax		
	Total	Resident decedents	Nonresident decedents	Total	Resident decedents	Nonresident decedents
Sept. 9, 1916–Jan. 15, 1922	$5,509,522,243	$5,407,673,531	$101,848,712	$356,516,251	$351,138,323	$5,377,928
Jan. 15, 1922–Dec. 31, 1922	1,704,974,496	1,652,832,089	52,142,407	120,562,181	117,623,821	2,938,360
Jan. 1, 1923–Dec. 31, 1923	1,532,061,390	1,504,621,046	27,440,344	89,109,477	88,383,941	725,536
Jan. 1, 1924–Dec. 31, 1924	1,395,815,832	1,372,420,879	23,394,953	71,939,423	71,451,158	488,265
Jan. 1, 1925–Dec. 31, 1925	1,658,869,282	1,621,008,326	37,860,956	87,322,284	86,223,095	1,099,189
Jan. 1, 1926–Dec. 31, 1926	1,972,536,751	1,951,969,366	20,567,385	101,805,202	101,324,152	481,050

Tables exhibiting the distribution of income in the United States, in each State and Territory, and by size of net income and industrial divisions are continued in the following pages.

Respectfully,

C. R. NASH,
Acting Commissioner of Internal Revenue.

A. W. MELLON,
Secretary of the Treasury.

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BASIC TABLES

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

[Income returned for the calendar year ended Dec. 31, 1925]

States and Territories	Population as of July 1, 1925 (Bureau of the Census estimate)	Returns		Net income [1]		Prior year loss deduction from net income for net taxable income
		Number	Per cent	Amount	Per cent	
Alabama	2,499,000	26,278	0.63	$130,024,575	0.59	$188,113
Alaska [2]						
Arizona	428,000	10,104	.24	41,382,939	.19	26,526
Arkansas	1,880,000	20,597	.49	84,474,350	.39	152,460
California	4,180,000	305,074	7.31	1,490,419,792	6.81	4,069,828
Colorado	1,040,000	35,808	.86	150,363,411	.69	191,834
Connecticut	1,572,000	74,595	1.79	404,498,337	1.85	231,440
Delaware	238,000	9,131	.22	54,897,972	.25	25,718
District of Columbia	514,000	43,293	1.04	200,353,699	.92	19,575
Florida	1,264,000	76,213	1.82	649,932,382	2.97	1,449,131
Georgia	3,102,000	37,410	.90	177,203,659	.81	293,906
Hawaii	292,000	9,306	.22	41,465,375	.19	
Idaho	508,000	12,907	.31	40,443,781	.18	82,845
Illinois	7,092,000	357,448	8.57	1,975,436,222	9.02	2,595,921
Indiana	3,095,000	80,300	1.93	344,266,673	1.57	339,034
Iowa	2,420,000	50,379	1.20	198,735,930	.91	204,028
Kansas	1,813,000	34,284	.82	141,511,127	.65	227,230
Kentucky	2,508,000	37,315	.89	180,217,420	.82	128,538
Louisiana	1,900,000	40,695	.98	195,585,488	.89	333,038
Maine	787,000	19,444	.47	97,927,563	.45	99,960
Maryland	1,560,000	66,152	1.59	362,484,950	1.66	365,293
Massachusetts	4,144,000	221,530	5.31	1,132,289,870	5.17	1,201,441
Michigan	4,284,000	188,669	4.52	910,910,113	4.16	794,870
Minnesota	2,611,000	71,291	1.71	305,945,206	1.40	279,171
Mississippi	1,791,000	16,985	.41	73,750,950	.34	491,492
Missouri	3,484,000	109,059	2.61	533,836,188	2.44	371,634
Montana	672,000	19,239	.46	66,825,486	.31	107,863
Nebraska	1,371,000	35,661	.85	141,877,975	.65	104,558
Nevada	77,000	6,164	.15	19,661,369	.09	84,698
New Hampshire	452,000	16,413	.39	70,117,771	.32	125,451
New Jersey	3,600,000	150,874	3.62	943,672,751	4.31	853,169
New Mexico	384,000	7,203	.17	23,994,717	.11	23,088
New York	11,162,000	751,941	18.03	4,903,228,994	22.39	9,507,675
North Carolina	2,812,000	38,740	.93	161,623,754	.74	95,052
North Dakota	641,000	11,715	.28	35,695,178	.16	10,049
Ohio	6,470,000	224,643	5.39	1,141,453,071	5.21	1,209,593
Oklahoma	2,294,000	40,825	.98	219,960,990	1.00	1,020,705
Oregon	863,000	32,542	.78	132,022,718	.60	151,369
Pennsylvania	9,476,000	376,923	9.04	2,031,305,849	9.28	2,021,006
Rhode Island	679,000	29,123	.70	160,955,280	.74	246,112
South Carolina	1,804,000	15,727	.38	57,661,544	.26	161,579
South Dakota	681,000	17,086	.41	53,971,360	.25	25,057
Tennessee	2,448,000	34,689	.83	168,198,127	.77	195,308
Texas	5,212,000	109,448	2.62	496,820,449	2.27	1,188,257
Utah	504,000	16,101	.39	61,634,951	.28	28,143
Vermont	353,000	9,559	.23	45,857,160	.21	45,504
Virginia	2,486,000	37,507	.90	170,257,017	.77	119,338
Washington	1,565,000	78,030	1.87	272,544,925	1.24	332,167
West Virginia	1,638,000	35,810	.86	144,777,469	.66	21,974
Wisconsin	2,846,000	110,485	2.65	418,618,008	1.91	471,525
Wyoming	229,000	10,336	.25	33,481,518	.15	9,044
Total	115,725,000	4,171,051	100.00	21,894,576,403	100.00	32,321,310

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

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

States and Territories	Exemptions from normal tax			
	Personal exemption	Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years
Alabama	$81,987,266	$12,277,948	$106,705	$1,773,144
Alaska [1]				
Arizona	28,506,972	3,964,023	26,907	871,176
Arkansas	65,968,851	8,298,091	72,138	557,376
California	882,167,092	218,298,569	1,027,060	39,769,760
Colorado	107,497,122	21,763,499	253,591	2,744,832
Connecticut	213,809,434	92,786,327	636,720	17,285,912
Delaware	25,653,957	18,193,674	63,179	2,259,888
District of Columbia	114,270,540	24,104,182	225,284	6,190,320
Florida	230,977,598	48,695,611	265,223	32,230,810
Georgia	117,623,762	20,485,684	97,525	3,254,736
Hawaii	31,361,756	12,569,347	16,734	491,928
Idaho	38,645,347	2,549,157	2,794	2,024
Illinois	1,025,183,565	294,233,784	1,891,376	82,581,177
Indiana	240,054,336	43,602,417	504,447	12,391,272
Iowa	148,850,758	26,448,610	99,269	2,988,568
Kansas	104,050,942	11,026,423	77,381	2,171,736
Kentucky	113,481,099	31,503,510	400,866	2,854,776
Louisiana	119,949,095	25,268,065	239,067	4,064,368
Maine	58,354,505	19,171,366	98,086	5,200,308
Maryland	197,603,671	56,492,792	323,784	15,214,464
Massachusetts	629,956,053	236,737,080	1,261,361	61,277,664
Michigan	516,815,612	143,124,594	615,032	47,389,912
Minnesota	212,226,534	47,296,063	318,990	5,176,376
Mississippi	55,544,799	6,904,867	45,585	386,512
Missouri	330,176,723	87,095,963	938,220	26,244,064
Montana	55,750,593	4,938,329	35,747	504,384
Nebraska	112,569,609	12,883,726	72,884	3,209,688
Nevada	16,297,012	1,309,608	6,006	266,568
New Hampshire	47,464,277	15,421,632	30,159	1,243,680
New Jersey	446,932,350	148,254,385	853,406	34,593,416
New Mexico	21,577,230	1,971,669	12,080	5,176
New York	2,172,205,656	853,891,546	7,799,781	318,988,608
North Carolina	126,436,029	26,782,547	159,651	1,372,712
North Dakota	39,354,255	1,784,875	3,684	3,880
Ohio	664,834,086	203,116,136	1,813,352	41,247,072
Oklahoma	130,648,384	19,781,761	268,233	20,157,264
Oregon	93,151,918	13,602,468	160,932	923,928
Pennsylvania	1,110,353,289	372,711,942	2,794,298	103,609,882
Rhode Island	86,092,757	35,974,589	198,132	8,140,480
South Carolina	50,759,593	6,902,769	21,928	86,680
South Dakota	55,586,334	2,353,688	31,522	8,016
Tennessee	106,990,947	23,172,474	112,227	1,823,328
Texas	318,427,580	54,983,718	623,707	8,433,936
Utah	51,822,234	8,359,688	15,533	706,996
Vermont	28,089,822	8,600,514	42,674	1,471,376
Virginia	119,131,583	26,729,490	201,435	3,022,056
Washington	208,168,049	24,614,769	245,467	2,781,616
West Virginia	106,423,784	25,544,053	293,083	2,242,168
Wisconsin	338,584,495	55,727,381	231,896	9,597,448
Wyoming	29,231,008	2,319,245	16,038	55,880
Total	12,227,600,263	3,464,624,648	25,651,179	940,569,341

[1] Alaska included in the State of Washington.

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

States and Territories	Tax		Average net income per return	Average income tax per return	Per cent of population filing returns
	Amount	Per cent			
Alabama	$2,326,213	0.32	$4,948.04	$88.52	1.05
Alaska[1]					
Arizona	541,953	.07	4,095.70	53.93	2.36
Arkansas	1,434,504	.20	4,101.29	69.65	1.10
California	37,127,167	5.05	4,885.44	121.70	7.30
Colorado	2,840,926	.39	4,199.16	79.34	3.44
Connecticut	13,533,997	1.84	5,422.59	181.43	4.75
Delaware	2,780,200	.38	6,012.26	304.48	3.84
District of Columbia	5,718,046	.78	4,627.85	132.08	8.42
Florida	28,857,801	3.93	8,527.84	378.65	6.03
Georgia	3,529,883	.48	4,736.80	94.36	1.21
Hawaii	944,053	.13	4,455.77	101.45	3.19
Idaho	170,912	.02	3,133.48	13.24	2.54
Illinois	64,791,507	8.82	5,526.50	181.26	5.04
Indiana	7,508,733	1.02	4,287.26	93.51	2.59
Iowa	3,111,096	.42	3,944.82	61.75	2.08
Kansas	2,222,306	.30	4,127.61	64.82	1.89
Kentucky	3,299,792	.45	4,829.62	88.43	1.49
Louisiana	3,850,206	.52	4,806.13	94.61	2.14
Maine	2,718,658	.37	5,036.39	139.82	2.47
Maryland	11,623,229	1.58	5,479.58	175.70	4.24
Massachusetts	41,052,088	5.59	5,111.23	185.31	5.35
Michigan	33,263,014	4.53	4,828.09	176.30	4.40
Minnesota	6,125,915	.83	4,291.50	85.93	2.73
Mississippi	989.451	.13	4,342.12	58.25	.95
Missouri	14,246,816	1.94	4,894.93	130.63	3.13
Montana	580,196	.08	3,473.44	30.16	2.86
Nebraska	1,732,535	.24	3,978.52	48.58	2.60
Nevada	178,361	.02	3,189.71	28.94	8.00
New Hampshire	1,218,822	.17	4,272.09	74.26	3.63
New Jersey	32,383,155	4.41	6,254.70	214.63	4.19
New Mexico	178,762	.02	3,331.21	24.82	1.88
New York	252,157,834	34.33	6,520.76	335.34	6.74
North Carolina	3,178,767	.43	4,172.01	82.05	1.38
North Dakota	162,589	.02	3,046.96	13.88	1.83
Ohio	30,321,360	4.13	5,081.18	134.98	3.47
Oklahoma	6,897,119	.94	5,387.90	168.94	1.78
Oregon	1,787,992	.24	4,056.99	54.94	3.77
Pennsylvania	73,364,345	9.99	5,389.18	194.64	3.98
Rhode Island	5,817,977	.79	5,526.74	199.77	4.29
South Carolina	430,879	.06	3,666.40	27.40	.87
South Dakota	192,460	.03	3,158.81	11.26	2.51
Tennessee	3,125,603	.43	4,848.75	90.10	1.42
Texas	9,766,688	1.33	4,539.33	89.24	2.10
Utah	660,497	.09	3,828.02	41.02	3.19
Vermont	919,959	.13	4,797.28	96.24	2.71
Virginia	2,981,412	.41	4,539.34	79.49	1.51
Washington	2,717,102	.37	3,492.82	34.82	4.99
West Virginia	2,133,510	.29	4,042.93	59.58	2.19
Wisconsin	6,799,312	.93	3,788.91	61.54	3.88
Wyoming	256,481	.03	3,239.31	24.81	4.51
Total	734,555,183	100.00	5,249.16	176.11	3.60

[1] Alaska included in the State of Washington.

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

[Income returned for the calendar year ended Dec. 31, 1925]

Income classes	Number of returns	Net income [1]	Prior year loss deduction from net income for net taxable income	Exemptions from normal tax	
				Personal exemption	Dividends
Under $1,000 [2]	83,519	$50,296,633		$226,179,419	$9,295,188
Under $1,000	14,659	8,008,905		819,267	2,040,755
$1,000 to $2,000 [2]	507,846	802,761,616		1,419,204,876	34,179,644
$1,000 to $2,000	564,146	971,839,892		826,267,240	11,726,010
$2,000 to $3,000 [2]	415,895	1,031,080,141		1,543,174,368	56,380,057
$2,000 to $3,000	426,633	1,016,889,742		640,502,545	30,318,016
$3,000 to $4,000 [2]	475,240	1,672,459,471		1,925,567,498	76,117,118
$3,000 to $4,000	272,047	975,055,948		654,697,266	40,198,065
$4,000 to $5,000 [2]	163,718	712,147,878		728,266,463	82,926,772
$4,000 to $5,000	416,678	1,876,339,986		1,378,103,820	76,075,167
$5,000 to $6,000 [2]	11,213	60,576,623	$430,604	47,251,710	24,578,737
$5,000 to $6,000	163,208	893,404,153	471,414	581,358,771	40,201,340
$6,000 to $7,000 [2]	5,042	32,477,900	484,039	17,567,975	22,112,881
$6,000 to $7,000	116,454	753,476,682	249,820	417,123,931	42,669,641
$7,000 to $8,000 [2]	3,162	23,593,436	551,838	10,028,526	19,024,934
$7,000 to $8,000	86,285	644,800,884	131,870	309,525,048	47,023,142
$8,000 to $9,000 [2]	2,313	19,582,188	468,929	6,873,522	17,626,564
$8,000 to $9,000	63,367	537,060,149	135,992	224,368,438	44,821,701
$9,000 to $10,000 [2]	1,937	18,381,155	413,698	5,574,135	16,982,934
$9,000 to $10,000	50,671	480,498,842	140,420	178,259,933	46,247,567
$10,000 to $11,000	39,403	412,787,736	720,419	135,616,259	62,374,219
$11,000 to $12,000	31,978	367,265,272	707,621	109,786,246	60,740,194
$12,000 to $13,000	26,764	334,029,168	697,644	91,551,020	58,355,702
$13,000 to $14,000	22,240	299,798,352	718,218	76,047,377	59,551,118
$14,000 to $15,000	18,786	272,170,590	618,066	63,500,176	51,569,687
$15,000 to $20,000	62,676	1,080,491,691	2,469,605	210,192,291	236,897,008
$20,000 to $25,000	34,932	778,355,570	2,348,117	114,998,072	202,381,340
$25,000 to $30,000	21,922	598,561,777	2,261,943	71,494,857	167,527,182
$30,000 to $40,000	24,732	851,560,311	2,443,741	79,591,800	259,925,906
$40,000 to $50,000	13,067	582,117,196	1,890,250	41,547,439	190,855,114
$50,000 to $60,000	7,868	429,704,060	1,500,740	24,751,258	147,849,018
$60,000 to $70,000	5,108	330,006,749	1,173,676	15,754,031	119,115,777
$70,000 to $80,000	3,586	268,229,241	510,146	11,089,345	96,225,221
$80,000 to $90,000	2,507	212,348,581	477,542	7,723,427	81,682,935
$90,000 to $100,000	1,889	178,659,654	305,099	5,739,114	67,661,235
$100,000 to $150,000	4,759	572,859,982	1,149,104	14,181,562	225,871,866
$150,000 to $200,000	1,758	302,507,030	1,246,236	5,053,125	120,461,802
$200,000 to $250,000	928	205,927,937	1,102,654	2,634,966	78,509,745
$250,000 to $300,000	537	146,865,250	1,583,366	1,462,039	53,371,167
$300,000 to $400,000	562	192,759,080	2,031,453	1,552,176	67,801,285
$400,000 to $500,000	330	147,014,577	402,999	824,008	51,319,472
$500,000 to $750,000	340	207,431,183	1,305,613	913,430	81,150,782
$750,000 to $1,000,000	139	119,936,340	1,040,656	343,992	45,276,334
$1,000,000 to $1,500,000	104	128,442,670	129,105	280,952	33,898,703
$1,500,000 to $2,000,000	43	73,216,814	8,673	105,050	21,732,656
$2,000,000 to $3,000,000	29	69,015,571		74,100	9,901,870
$3,000,000 to $4,000,000	15	51,004,371		38,400	19,009,510
$4,000,000 to $5,000,000	9	39,394,563		24,200	14,061,321
$5,000,000 and over	7	61,382,863		14,800	39,000,246
Total	4,171,051	21,894,576,403	32,321,310	12,227,609,263	3,464,624,648

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

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

Income classes	Exemptions from normal tax—Continued		Tax before deducting tax credits			
	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than two years	Normal tax	Surtax	Tax on capital net gain 12½ per cent	Total
Under $1,000 [1]						
Under $1,000			$90,165			$90,165
$1,000 to $2,000 [1]						
$1,000 to $2,000			2,246,868			2,246,868
$2,000 to $3,000 [1]						
$2,000 to $3,000			5,002,647			5,002,647
$3,000 to $4,000 [1]						
$3,000 to $4,000			4,331,884			4,331,884
$4,000 to $5,000 [1]						
$4,000 to $5,000			6,600,730			6,600,730
$5,000 to $6,000 [1]						
$5,000 to $6,000			4,323,922			4,323,922
$6,000 to $7,000 [1]						
$6,000 to $7,000			4,729,261			4,729,261
$7,000 to $8,000 [1]						
$7,000 to $8,000			4,802,367			4,802,367
$8,000 to $9,000 [1]						
$8,000 to $9,000			4,718,502			4,718,502
$9,000 to $10,000 [1]						
$9,000 to $10,000			4,949,875			4,949,875
$10,000 to $11,000	$778,780		4,644,312	$193,169		4,837,481
$11,000 to $12,000	720,859		4,517,590	477,256		4,994,846
$12,000 to $13,000	730,284		4,540,895	661,811		5,202,706
$13,000 to $14,000	620,468		4,487,874	772,806		5,260,680
$14,000 to $15,000	674,881		4,405,689	932,249		5,337,938
$15,000 to $20,000	2,669,908		20,372,519	7,592,873		27,965,392
$20,000 to $25,000	2,420,478		16,994,696	11,905,573		28,900,269
$25,000 to $30,000	1,793,980		13,936,672	14,648,071		28,584,743
$30,000 to $40,000	2,800,069	$9,270,628	20,938,212	30,485,779	$1,158,826	52,582,817
$40,000 to $50,000	1,970,000	19,708,208	14,276,587	28,261,355	2,463,401	45,001,343
$50,000 to $60,000	1,460,415	28,411,440	10,070,175	25,187,006	3,551,430	38,808,611
$60,000 to $70,000	1,055,383	32,820,632	7,305,236	22,193,133	4,102,498	33,600,867
$70,000 to $80,000	896,508	32,670,616	5,843,762	20,378,941	4,083,827	30,306,530
$80,000 to $90,000	667,801	25,326,456	4,567,226	18,169,540	3,165,807	25,902,573
$90,000 to $100,000	741,823	25,961,916	3,683,123	16,011,145	3,245,252	22,939,520
$100,000 to $150,000	1,856,632	102,054,640	11,089,101	57,154,285	13,006,830	81,250,216
$150,000 to $200,000	1,017,846	66,604,192	5,594,589	33,473,011	8,325,524	47,393,124
$200,000 to $250,000	446,518	53,531,880	3,662,816	23,247,285	6,691,485	33,601,586
$250,000 to $300,000	218,526	44,268,184	2,373,438	15,990,805	5,533,523	23,897,766
$300,000 to $400,000	411,813	64,156,928	3,087,899	21,254,441	8,018,866	32,361,206
$400,000 to $500,000	730,103	59,883,592	1,884,002	14,877,853	7,485,449	24,247,304
$500,000 to $750,000	323,395	82,919,920	2,322,951	22,369,662	10,114,990	34,807,603
$750,000 to $1,000,000	208,147	56,447,274	1,057,047	11,479,714	7,055,909	19,592,670
$1,000,000 to $1,500,000	149,543	70,630,946	1,169,293	10,271,318	8,828,868	20,269,479
$1,500,000 to $2,000,000	16,328	39,595,200	747,996	6,394,126	4,949,400	12,091,522
$2,000,000 to $3,000,000	2,496	51,834,816	401,297	3,230,789	6,479,352	10,111,438
$3,000,000 to $4,000,000	143,511	24,846,128	398,222	5,118,858	3,105,766	8,622,846
$4,000,000 to $5,000,000		23,218,704	184,670	3,168,749	2,902,338	6,255,757
$5,000,000 and over	124,684	26,413,041	6,053	6,951,567	3,301,630	10,259,250
Total	25,651,179	940,569,341	216,360,163	432,853,170	117,570,971	766,784,304

[1] Nontaxable. Specific exemptions exceed net income.

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

Income classes	Tax credits		Net tax		
	25 per cent of tax on earned net income	12½ per cent on capital net loss	Amount	Average amount per return	Rate of tax on net income (per cent)
Under $1,000 [1]					
Under $1,000	$21,608		$68,557	$4.68	$0.86
$1,000 to $2,000 [1]					
$1,000 to $2,000	542,781		1,704,087	3.02	.18
$2,000 to $3,000 [1]					
$2,000 to $3,000	1,193,225		3,809,422	8.93	.37
$3,000 to $4,000 [1]					
$3,000 to $4,000	1,029,206		3,302,678	12.14	.34
$4,000 to $5,000 [1]					
$4,000 to $5,000	1,577,194		5,023,536	12.06	.27
$5,000 to $6,000 [1]					
$5,000 to $6,000	950,408		3,373,514	20.67	.38
$6,000 to $7,000 [1]					
$6,000 to $7,000	1,031,764		3,697,497	31.75	.49
$7,000 to $8,000 [1]					
$7,000 to $8,000	845,742		3,956,625	45.86	.61
$8,000 to $9,000 [1]					
$8,000 to $9,000	770,531		3,947,971	62.30	.74
$9,000 to $10,000 [1]					
$9,000 to $10,000	776,305		4,173,570	82.37	.87
$10,000 to $11,000	686,426		4,151,055	105.35	1.01
$11,000 to $12,000	645,558		4,349,288	136.01	1.18
$12,000 to $13,000	639,810		4,562,896	170.49	1.37
$13,000 to $14,000	626,913		4,633,767	208.35	1.55
$14,000 to $15,000	616,152		4,721,786	251.35	1.73
$15,000 to $20,000	2,875,453		25,089,939	400.31	2.32
$20,000 to $25,000	2,237,048		26,663,221	763.29	3.43
$25,000 to $30,000	1,532,090		27,052,653	1,234.04	4.52
$30,000 to $40,000	1,921,080	$471,276	50,190,461	2,029.37	5.89
$40,000 to $50,000	1,071,460	484,305	43,445,578	3,324.83	7.46
$50,000 to $60,000	679,410	381,373	37,747,828	4,797.64	8.78
$60,000 to $70,000	459,062	414,012	32,727,793	6,407.16	9.92
$70,000 to $80,000	340,525	360,460	29,605,545	8,255.87	11.04
$80,000 to $90,000	248,343	354,912	25,299,318	10,091.47	11.91
$90,000 to $100,000	182,302	294,922	22,462,296	11,891.10	12.57
$100,000 to $150,000	476,211	1,302,213	79,471,792	16,699.25	13.87
$150,000 to $200,000	188,422	855,735	46,348,967	26,364.60	15.32
$200,000 to $250,000	101,695	391,407	33,108,484	35,677.25	16.08
$250,000 to $300,000	49,835	246,563	23,601,368	43,950.40	16.07
$300,000 to $400,000	153,631	468,781	31,738,794	56,474.72	16.47
$400,000 to $500,000	32,288	231,828	23,983,188	72,676.33	16.31
$500,000 to $750,000	33,279	460,902	34,313,422	100,921.83	16.54
$750,000 to $1,000,000	13,258	218,646	19,360,766	139,286.09	16.14
$1,000,000 to $1,500,000	10,164	205,857	20,053,458	192,821.71	15.61
$1,500,000 to $2,000,000	5,963	2,283	12,083,276	281,006.41	16.50
$2,000,000 to $3,000,000	2,825		10,108,613	348,572.86	14.65
$3,000,000 to $4,000,000	1,332	508,703	8,112,811	540,854.06	15.90
$4,000,000 to $5,000,000	811	4,760	6,250,186	694,465.11	15.86
$5,000,000 and over	73		10,259,177	1,465,596.71	16.71
Total	24,570,183	7,658,938	734,555,183	176.11	3.35

[1] Nontaxable. Specific exemptions exceed net income.

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

[Income returned for the calendar year ended Dec. 31, 1925]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under $1,000	98,178	2.35	4,171,051	100.00	98,178	2.35
$1,000 to $2,000	1,071,992	25.70	4,072,873	97.65	1,170,170	28.05
$2,000 to $3,000	842,528	20.20	3,000,881	71.95	2,012,698	48.25
$3,000 to $4,000	747,287	17.92	2,158,353	51.75	2,759,985	66.17
$4,000 to $5,000	580,396	13.91	1,411,066	33.83	3,340,381	80.08
$5,000 to $6,000	174,421	4.18	830,670	19.92	3,514,802	84.26
$6,000 to $7,000	121,496	2.91	656,249	15.74	3,636,298	87.17
$7,000 to $8,000	89,447	2.15	534,753	12.83	3,725,745	89.32
$8,000 to $9,000	65,680	1.58	445,306	10.68	3,791,425	90.90
$9,000 to $10,000	52,608	1.26	379,626	9.10	3,844,033	92.16
$10,000 to $11,000	39,403	.95	327,018	7.84	3,883,436	93.11
$11,000 to $12,000	31,978	.77	287,615	6.89	3,915,414	93.88
$12,000 to $13,000	26,764	.64	255,637	6.12	3,942,178	94.52
$13,000 to $14,000	22,240	.53	228,873	5.48	3,964,418	95.05
$14,000 to $15,000	18,786	.45	206,633	4.95	3,983,204	95.50
$15,000 to $20,000	62,676	1.50	187,847	4.50	4,045,880	97.00
$20,000 to $25,000	34,932	.84	125,171	3.00	4,080,812	97.84
$25,000 to $30,000	21,922	.525	90,239	2.160	4,102,734	98.365
$30,000 to $40,000	24,732	.593	68,317	1.635	4,127,466	98.958
$40,000 to $50,000	13,067	.313	43,585	1.042	4,140,533	99.271
$50,000 to $60,000	7,868	.188	30,518	.729	4,148,401	99.459
$60,000 to $70,000	5,108	.122	22,650	.541	4,153,509	99.581
$70,000 to $80,000	3,586	.086	17,542	.419	4,157,095	99.667
$80,000 to $90,000	2,507	.060	13,956	.333	4,159,602	99.727
$90,000 to $100,000	1,889	.045	11,449	.273	4,161,491	99.772
$100,000 to $150,000	4,759	.114	9,560	.228	4,166,250	99.886
$150,000 to $200,000	1,758	.042	4,801	.114	4,168,008	99.928
$200,000 to $250,000	928	.022	3,043	.072	4,168,936	99.950
$250,000 to $300,000	537	.013	2,115	.050	4,169,473	99.963
$300,000 to $400,000	562	.014	1,578	.037	4,170,035	99.977
$400,000 to $500,000	330	.008	1,016	.023	4,170,365	99.985
$500,000 to $750,000	340	.008	686	.015	4,170,705	99.993
$750,000 to $1,000,000	139	.003	346	.007	4,170,844	99.996
$1,000,000 to $1,500,000	104	.002	207	.004	4,170,948	99.998
$1,500,000 to $2,000,000	43	.001	103	.002	4,170,991	99.999
$2,000,000 to $3,000,000	29	.0004	60	.001	4,171,020	99.999
$3,000 000 to $4,000,000	15	.0003	31	.0006	4,171,035	99.999
$4,000 000 to $5,000 000	9	.0002	16	.0003	4,171,044	99.999
$5,000,000 and over	7	.0001	7	.0001	4,171,051	100.00
Total	4,171,051	100.00				

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Federal Reserve Bank of St. Louis

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

Income classes	Net income [1]					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$58,305,538	0.27	$21,894,576,403	100.00	$58,305,538	0.27
$1,000 to $2,000	1,774,601,508	8.11	21,836,270,865	99.73	1,832,907,046	8.38
$2,000 to $3,000	2,047,969,883	9.35	20,061,669,357	91.62	3,880,876,929	17.73
$3,000 to $4,000	2,647,515,419	12.09	18,013,699,474	82.27	6,528,392,348	29.82
$4,000 to $5,000	2,588,487,864	11.82	15,366,184,055	70.18	9,116,880,212	41.64
$5,000 to $6,000	953,980,776	4.36	12,777,696,191	58.36	10,070,860,988	46.00
$6,000 to $7,000	785,954,582	3.59	11,823,715,415	54.00	10,856,815,570	49.59
$7,000 to $8,000	668,394,320	3.05	11,037,760,833	50.41	11,525,209,890	52.64
$8,000 to $9,000	556,642,337	2.54	10,369,366,513	47.36	12,081,852,227	55.18
$9,000 to $10,000	498,879,997	2.28	9,812,724,176	44.82	12,580,732,224	57.46
$10,000 to $11,000	412,787,736	1.89	9,313,844,179	42.54	12,993,519,960	59.35
$11,000 to $12,000	367,265,272	1.68	8,901,056,443	40.65	13,360,785,232	61.03
$12,000 to $13,000	334,029,168	1.53	8,533,791,171	38.97	13,694,814,400	62.56
$13,000 to $14,000	299,798,352	1.37	8,199,762,003	37.44	13,994,612,752	63.93
$14,000 to $15,000	272,170,590	1.24	7,899,963,651	36.07	14,266,783,342	65.17
$15,000 to $20,000	1,080,491,691	4.93	7,627,793,061	34.83	15,347,275,033	70.10
$20,000 to $25,000	778,355,570	3.56	6,547,301,370	29.90	16,125,630,603	73.66
$25,000 to $30,000	598,561,777	2.73	5,768,945,800	26.34	16,724,192,380	76.39
$30,000 to $40,000	851,560,311	3.89	5,170,384,023	23.61	17,575,752,691	80.28
$40,000 to $50,000	582,117,196	2.66	4,318,823,712	19.72	18,157,869,887	82.94
$50,000 to $60,000	429,704,060	1.96	3,736,706,516	17.06	18,587,573,947	84.90
$60,000 to $70,000	330,006,749	1.51	3,307,002,456	15.10	18,917,580,696	86.41
$70,000 to $80,000	268,229,241	1.23	2,976,995,707	13.59	19,185,809,937	87.64
$80,000 to $90,000	212,348,581	.97	2,708,766,466	12.36	19,398,158,518	88.61
$90,000 to $100,000	178,659,654	.82	2,496,417,885	11.39	19,576,818,172	89.43
$100,000 to $150,000	572,859,982	2.62	2,317,758,231	10.57	20,149,678,154	92.05
$150,000 to $200,000	302,507,030	1.38	1,744,898,249	7.95	20,452,185,184	93.43
$200,000 to $250,000	205,927,937	.94	1,442,391,219	6.57	20,658,113,121	94.37
$250,000 to $300,000	146,865,250	.67	1,236,463,282	5.63	20,804,978,371	95.04
$300,000 to $400,000	192,759,080	.88	1,089,598,032	4.96	20,997,737,451	95.92
$400,000 to $500,000	147,014,577	.67	896,838,952	4.08	21,144,752,028	96.59
$500,000 to $750,000	207,431,183	.94	749,824,375	3.41	21,352,183,211	97.53
$750,000 to $1,000,000	119,936,340	.55	542,393,192	2.47	21,472,119,551	98.08
$1,000,000 to $1,500,000	128,442,670	.58	422,456,852	1.92	21,600,562,221	98.66
$1,500,000 to $2,000,000	73,216,814	.33	294,014,182	1.34	21,673,779,035	98.99
$2,000,000 to $3,000,000	69,015,571	.32	220,797,368	1.01	21,742,794,606	99.31
$3,000,000 to $4,000,000	51,604,371	.23	151,781,797	.69	21,793,798,977	99.54
$4,000,000 to $5,000,000	39,394,563	.18	100,777,426	.46	21,833,193,540	99.72
$5,000,000 and over	61,382,863	.28	61,382,863	.28	21,894,576,403	100.00
Total	21,894,576,403	100.00				

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

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

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under $1,000	$68,557	0.01	$734,555,183	100.00	$68,557	0.01
$1,000 to $2,000	1,704,087	.23	734,486,626	99.99	1,772,644	.24
$2,000 to $3,000	3,809,422	.52	732,782,539	99.76	5,582,066	.76
$3,000 to $4,000	3,302,678	.45	728,973,117	99.24	8,884,744	1.21
$4,000 to $5,000	5,023,536	.68	725,670,439	98.79	13,908,280	1.89
$5,000 to $6,000	3,373,514	.46	720,646,903	98.11	17,281,794	2.35
$6,000 to $7,000	3,697,497	.50	717,273,389	97.65	20,979,291	2.85
$7,000 to $8,000	3,956,625	.54	713,575,892	97.15	24,935,916	3.39
$8,000 to $9,000	3,947,971	.54	709,619,267	96.61	28,883,887	3.93
$9,000 to $10,000	4,173,570	.57	705,671,296	96.07	33,057,457	4.50
$10,000 to $11,000	4,151,055	.56	701,497,726	95.50	37,208,512	5.06
$11,000 to $12,000	4,349,288	.59	697,346,671	94.94	41,557,800	5.65
$12,000 to $13,000	4,562,896	.62	692,997,383	94.35	46,120,696	6.27
$13,000 to $14,000	4,633,767	.63	688,434,487	93.73	50,754,463	6.90
$14,000 to $15,000	4,721,786	.64	683,800,720	93.10	55,476,249	7.54
$15,000 to $20,000	25,089,939	3.42	679,078,934	92.46	80,566,188	10.96
$20,000 to $25,000	26,663,221	3.63	653,988,995	89.04	107,229,409	14.59
$25,000 to $30,000	27,052,653	3.68	627,325,774	85.41	134,282,062	18.27
$30,000 to $40,000	50,190,461	6.83	600,273,121	81.73	184,472,523	25.10
$40,000 to $50,000	43,445,578	5.91	550,082,660	74.90	227,918,101	31.01
$50,000 to $60,000	37,747,828	5.14	506,637,082	68.99	265,665,929	36.15
$60,000 to $70,000	32,727,793	4.46	468,889,254	63.85	298,393,722	40.61
$70,000 to $80,000	29,605,545	4.03	436,161,461	59.39	327,999,267	44.64
$80,000 to $90,000	25,299,318	3.44	406,555,916	55.36	353,298,585	48.08
$90,000 to $100,000	22,462,296	3.05	381,256,598	51.92	375,760,881	51.13
$100,000 to $150,000	79,471,792	10.82	358,794,302	48.87	455,232,673	61.95
$150,000 to $200,000	46,348,967	6.31	279,322,510	38.05	501,581,640	68.26
$200,000 to $250,000	33,108,484	4.51	232,973,543	31.74	534,690,124	72.77
$250,000 to $300,000	23,601,368	3.21	199,865,059	27.23	558,291,492	75.98
$300,000 to $400,000	31,738,794	4.32	176,263,691	24.02	590,030,286	80.30
$400,000 to $500,000	23,983,188	3.27	144,524,897	19.70	614,013,474	83.57
$500,000 to $750,000	34,313,422	4.67	120,541,709	16.43	648,326,896	88.24
$750,000 to $1,000,000	19,360,766	2.64	86,228,287	11.76	667,687,662	90.88
$1,000,000 to $1,500,000	20,053,458	2.73	66,867,521	9.12	687,741,120	93.61
$1,500,000 to $2,000,000	12,083,276	1.65	46,814,063	6.39	699,824,396	95.26
$2,000,000 to $3,000,000	10,108,613	1.38	34,730,787	4.74	709,933,009	96.64
$3,000,000 to $4,000,000	8,112,811	1.11	24,622,174	3.36	718,045,820	97.75
$4,000,000 to $5,000,000	6,250,186	.85	16,509,363	2.25	724,296,006	98.60
$5,000,000 and over	10,259,177	1.40	10,259,177	1.40	734,555,183	100.00
Total	734,555,183	100.00				

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TABLE 4.—*Individual returns—Distribution of number of returns and net income by States and Territories and according to sex and family relationship*

[Income returned for the calendar year ended Dec. 31, 1925]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns		Men—Heads of families	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	14,796	$89,630,939	1,602	$6,389,773
Alaska [2]				
Arizona	4,400	20,280,461	568	1,738,691
Arkansas	12,832	61,899,030	891	3,633,725
California	149,058	939,813,370	19,893	69,973,349
Colorado	17,080	94,282,945	3,604	10,401,543
Connecticut	33,962	241,652,543	6,703	24,364,634
Delaware	3,966	33,310,249	1,007	3,528,473
District of Columbia	17,415	115,699,945	1,711	8,071,842
Florida	42,329	473,853,547	3,818	23,529,452
Georgia	21,376	126,003,777	2,349	9,069,712
Hawaii	5,413	27,305,566	533	1,556,323
Idaho	6,926	23,830,701	481	1,340,734
Illinois	176,201	1,257,914,477	19,291	87,438,689
Indiana	42,093	235,692,553	5,817	19,338,930
Iowa	25,347	130,254,015	3,406	10,236,831
Kansas	17,877	95,914,839	2,439	7,075,505
Kentucky	19,412	118,127,442	3,019	11,178,944
Louisiana	19,018	80,433,849	2,731	10,397,652
Maine	10,224	62,798,395	1,568	5,332,848
Maryland	33,998	227,049,722	5,266	21,347,560
Massachusetts	99,454	670,125,597	20,134	68,026,726
Michigan	86,293	581,351,771	8,950	37,386,937
Minnesota	38,675	207,251,797	3,736	13,733,706
Mississippi	10,030	53,079,466	1,366	4,549,588
Missouri	58,170	355,109,802	6,608	25,382,885
Montana	9,153	41,568,187	1,253	3,386,434
Nebraska	20,272	99,175,458	2,555	7,914,559
Nevada	2,426	9,380,367	310	889,905
New Hampshire	7,598	42,842,922	1,649	4,786,102
New Jersey	76,632	618,113,988	9,273	45,311,315
New Mexico	3,734	13,134,263	400	1,153,781
New York	356,905	2,995,073,253	51,569	250,586,549
North Carolina	23,604	115,440,112	1,971	8,458,169
North Dakota	6,577	24,632,044	488	1,462,867
Ohio	119,633	765,251,232	15,728	59,171,108
Oklahoma	25,156	161,574,112	2,021	8,418,175
Oregon	14,769	84,281,787	2,355	7,426,297
Pennsylvania	185,971	1,266,708,736	26,210	116,883,117
Rhode Island	13,960	97,242,282	2,927	9,969,793
South Carolina	8,211	37,951,017	1,528	4,339,223
South Dakota	11,126	41,630,627	251	916,024
Tennessee	19,556	117,294,341	2,267	9,280,380
Texas	53,319	214,377,850	6,050	20,500,808
Utah	8,907	43,260,720	1,019	2,881,214
Vermont	4,816	29,071,533	647	2,449,021
Virginia	19,382	112,542,169	3,255	11,052,452
Washington	30,457	119,275,644	4,535	11,934,128
West Virginia	17,105	93,439,152	2,685	8,867,052
Wisconsin	64,110	285,467,999	5,322	18,975,926
Wyoming	5,125	21,368,777	380	1,291,826
Total	2,074,849	13,772,705,370	274,139	1,103,331,277

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

[2] Alaska included in the State of Washington.

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

States and Territories	Women—Heads of families		All other—Men		All other—Women	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	493	$2,358,543	7,197	$21,875,271	1,581	$5,546,975
Alaska [2]						
Arizona	205	647,423	3,588	8,961,603	512	1,722,197
Arkansas	285	1,090,304	5,100	12,688,471	1,181	3,408,005
California	8,032	34,558,219	88,699	253,703,500	31,503	118,562,735
Colorado	1,209	3,743,952	10,497	27,468,948	2,852	9,212,238
Connecticut	1,792	7,704,589	21,499	66,707,420	7,896	37,742,176
Delaware	284	1,055,292	2,579	8,384,739	978	4,584,431
District of Columbia	1,987	6,290,579	8,151	27,296,671	12,726	32,929,592
Florida	2,189	12,743,652	18,272	81,824,391	7,160	31,331,826
Georgia	866	3,005,242	8,272	23,474,719	3,577	9,181,628
Hawaii	320	1,371,078	1,571	4,843,993	1,206	4,342,743
Idaho	151	440,586	4,041	8,265,072	607	1,295,752
Illinois	4,181	24,429,972	119,297	389,911,548	27,275	119,443,966
Indiana	1,460	4,763,320	24,767	58,825,219	5,076	14,534,935
Iowa	1,112	3,240,260	15,438	36,314,330	4,476	13,732,787
Kansas	785	2,282,294	9,747	24,339,204	2,871	8,199,689
Kentucky	1,285	4,330,978	9,560	28,970,401	3,117	11,060,932
Louisiana	982	3,921,751	9,059	28,152,199	3,386	11,486,563
Maine	428	1,656,519	4,356	13,922,414	2,132	8,601,267
Maryland	1,727	7,121,538	15,598	56,839,620	7,297	31,801,331
Massachusetts	8,648	26,145,126	51,678	180,925,377	29,619	112,360,051
Michigan	2,347	14,229,260	72,421	189,170,746	14,644	48,592,366
Minnesota	768	3,168,522	21,403	55,074,343	5,029	16,805,687
Mississippi	465	1,524,626	3,585	9,452,829	1,130	3,158,967
Missouri	2,360	9,585,516	31,623	89,669,011	8,090	30,240,013
Montana	313	838,418	7,378	17,891,638	920	2,234,043
Nebraska	728	2,387,263	8,500	21,895,712	3,083	7,572,919
Nevada	78	352,754	2,816	6,262,245	282	785,087
New Hampshire	452	1,510,628	4,292	11,331,909	1,880	6,849,917
New Jersey	5,323	22,150,694	39,984	140,752,394	14,251	63,038,031
New Mexico	144	427,428	1,999	4,449,614	465	959,402
New York	20,587	98,740,483	212,633	816,643,955	87,032	412,851,392
North Carolina	565	2,418,357	8,566	21,127,969	3,354	9,327,669
North Dakota	106	299,289	3,692	7,622,281	744	1,356,635
Ohio	3,746	16,161,753	60,512	176,779,080	18,503	68,900,650
Oklahoma	951	3,288,035	8,990	28,104,766	2,786	10,806,103
Oregon	768	2,370,591	11,626	27,153,728	2,626	7,387,339
Pennsylvania	8,929	41,429,369	113,654	367,777,915	30,696	137,594,995
Rhode Island	800	3,302,998	6,852	24,639,795	3,416	16,463,660
South Carolina	508	1,312,694	4,031	9,507,875	1,115	2,970,167
South Dakota	116	351,238	4,470	8,773,411	1,030	1,982,766
Tennessee	575	2,110,299	8,137	24,356,306	3,136	9,703,519
Texas	2,390	8,840,799	26,561	78,037,045	7,556	23,741,514
Utah	270	796,210	4,703	10,348,737	863	2,387,609
Vermont	209	673,695	2,517	6,854,880	1,120	4,911,307
Virginia	1,108	3,761,110	9,576	27,042,553	3,299	10,306,531
Washington	1,249	4,115,132	28,861	63,399,334	6,182	15,006,954
West Virginia	668	2,326,607	12,782	30,193,461	2,111	6,318,910
Wisconsin	1,524	5,030,285	28,085	69,389,253	9,388	26,039,018
Wyoming	64	252,359	4,164	9,061,983	417	916,117
Total	96,562	406,657,629	1,193,379	3,716,459,878	392,186	1,540,291,106

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

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

States and Territories	Wives making separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Alabama	609	$4,223,074			26,278	$130,024,575
Alaska [2]						
Arizona	252	1,274,790	579	$6,757,774	10,104	41,382,939
Arkansas	308	1,754,815			20,597	84,474,350
California	7,518	67,182,102	341	6,626,517	305,074	1,490,419,792
Colorado	566	5,253,785			35,808	150,363,411
Connecticut	2,743	26,326,975			74,595	404,498,337
Delaware	317	4,034,788			9,131	54,897,972
District of Columbia	1,303	10,065,070			43,293	200,353,699
Florida	2,445	26,649,514			76,213	649,932,382
Georgia	970	6,468,581			37,410	177,203,659
Hawaii	263	2,045,672			9,306	41,465,375
Idaho	271	1,015,712	430	4,255,224	12,907	40,443,781
Illinois	11,203	96,297,570			357,448	1,975,436,222
Indiana	1,087	11,111,716			80,300	344,266,673
Iowa	600	4,957,707			50,379	198,735,930
Kansas	565	3,699,596			34,284	141,511,127
Kentucky	922	6,548,723			37,315	180,217,420
Louisiana	1,524	5,963,368	3,995	55,280,106	40,695	195,585,488
Maine	736	5,616,120			19,444	97,927,563
Maryland	2,266	18,325,179			66,152	362,484,950
Massachusetts	11,997	74,706,993			221,530	1,132,289,870
Michigan	4,014	40,179,033			188,669	910,910,113
Minnesota	1,680	9,911,151			71,291	305,945,206
Mississippi	409	1,985,474			16,985	73,750,950
Missouri	2,208	23,848,961			109,059	533,836,188
Montana	222	906,766			19,239	66,825,486
Nebraska	523	2,932,064			35,661	141,877,975
Nevada	95	345,511	157	1,645,500	6,164	19,661,369
New Hampshire	532	2,796,293			16,413	70,117,771
New Jersey	5,411	54,306,329			150,874	943,672,751
New Mexico	184	811,148	277	3,059,081	7,203	23,994,717
New York	23,215	329,333,362			751,941	4,903,228,994
North Carolina	680	4,851,478			38,740	161,623,754
North Dakota	108	322,062			11,715	35,695,178
Ohio	6,521	55,189,248			224,643	1,141,453,071
Oklahoma	921	7,769,799			40,825	219,960,990
Oregon	398	3,402,976			32,542	132,022,718
Pennsylvania	11,463	100,911,717			376,923	2,031,305,849
Rhode Island	1,168	9,336,752			29,123	160,955,280
South Carolina	334	1,580,568			15,727	57,661,544
South Dakota	93	317,294			17,086	53,971,360
Tennessee	1,018	5,453,282			34,689	168,198,127
Texas	3,820	15,073,229	9,752	136,249,204	109,448	496,820,449
Utah	339	2,020,461			16,101	61,634,951
Vermont	250	1,896,724			9,559	45,857,160
Virginia	887	5,552,202			37,507	170,257,017
Washington	2,699	11,427,418	4,047	47,386,315	78,030	272,544,925
West Virginia	459	3,632,287			35,810	144,777,469
Wisconsin	2,056	13,715,527			110,485	418,618,008
Wyoming	186	590,456			10,336	33,481,518
Total	120,358	1,093,921,422	19,578	261,209,721	4,171,051	21,894,576,403

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

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TABLE 5.—*Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship*

[Income returned for the calendar year ended Dec. 31, 1925]

Income classes	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	
	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	39,294	$22,930,938	3,275	$2,006,725
Under $1,000	749	399,917		
$1,000 to $2,000 [2]	139,419	221,839,748	88,196	151,025,853
$1,000 to $2,000	4,390	7,518,366	121	217,095
$2,000 to $3,000 [2]	260,959	660,286,188	84,795	203,326,817
$2,000 to $3,000	9,664	24,175,833	316	789,898
$3,000 to $4,000 [2]	421,708	1,489,089,283	33,587	114,610,219
$3,000 to $4,000	123,865	463,470,809	6,413	24,004,485
$4,000 to $5,000 [2]	149,143	647,878,827	5,831	25,309,648
$4,000 to $5,000	316,502	1,427,499,792	17,021	76,880,638
$5,000 to $6000 [2]	8,826	47,546,464	405	2,187,200
$5,000 to $6,000	126,690	693,492,823	6,978	38,165,359
$6,000 to $7,000 [2]	3,291	21,176,655	164	1,053,152
$6,000 to $7,000	89,679	580,190,827	4,915	31,786,879
$7,000 to $8,000 [2]	1,904	14,173,587	113	843,320
$7,000 to $8,000	65,970	492,900,589	3,663	27,349,488
$8,000 to $9,000 [2]	1,289	10,917,369	66	560,951
$8,000 to $9,000	47,986	406,698,533	2,659	22,521,550
$9,000 to $10,000 [2]	1,611	9,597,711	77	729,980
$9,000 to $10,000	37,875	359,222,306	2,283	21,655,470
$10,000 to $11,000	28,556	299,103,509	1,681	17,617,803
$11,000 to $12,000	23,003	264,170,512	1,363	15,648,974
$12,000 to $13,000	19,045	237,729,789	1,059	13,211,931
$13,000 to $14,000	15,918	214,656,919	840	11,324,031
$14,000 to $15,000	13,175	190,846,640	785	11,366,817
$15,000 to $20,000	43,189	743,888,181	2,623	45,370,288
$20,000 to $25,000	23,444	522,247,316	1,447	32,311,644
$25,000 to $30,000	14,492	395,504,575	864	23,609,218
$30,000 to $40,000	16,174	556,703,242	973	33,509,479
$40,000 to $50,000	8,414	375,176,119	488	21,603,133
$50,000 to $60,000	5,055	276,090,450	317	17,301,463
$60,000 to $70,000	3,240	209,340,076	192	12,390,915
$70,000 to $80,000	2,242	167,624,359	128	9,573,118
$80,000 to $90,000	1,595	135,128,742	100	8,435,417
$90,000 to $100,000	1,170	110,687,749	65	6,182,942
$100,000 to $150,000	2,950	354,729,131	181	21,947,311
$150,000 to $200,000	1,085	187,610,503	65	11,103,046
$200,000 to $250,000	589	130,701,394	20	4,400,912
$250,000 to $300,000	325	89,090,380	15	4,172,106
$300,000 to $400,000	345	118,219,652	26	9,056,599
$400,000 to $500,000	195	87,067,076	7	3,122,946
$500,000 to $750,000	206	126,216,063	13	7,524,684
$750,000 to $1,000,000	84	71,916,685	4	3,517,347
$1,000,000 to $1,500,000	70	87,263,791	3	4,073,324
$1,500,000 to $2,000,000	32	54,659,299		
$2,000,000 to $3,000,000	18	43,248,504	1	[3]
$3,000,000 to $4,000,000	10	33,909,454		
$4,000,000 to $5,000,000	9	39,394,563		
$5,000,000 and over	5	48,774,132	1	[3]
Classes grouped [3]				9,931,102
Total	2,074,849	13,772,705,370	274,139	1,103,331,277

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 5.—*Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship*—Continued

Income classes	Women—Heads of families		All other—Men		All other—Women	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	1,582	$901,255	24,707	$15,469,979	10,508	$6,865,636
Under $1,000	3	2,895	287	168,692	360	196,881
$1,000 to $2,000 [2]	36,840	61,947,453	158,010	239,183,106	80,992	121,901,856
$1,000 to $2,000	57	107,490	434,545	751,682,526	110,377	189,939,909
$2,000 to $3,000 [2]	25,816	61,716,009	28,774	68,512,889	13,147	31,342,914
$2,000 to $3,000	100	272,293	324,704	770,398,858	78,453	188,122,590
$3,000 to $4,000 [2]	9,853	33,662,273	3,176	10,966,456	4,761	16,523,991
$3,000 to $4,000	1,471	5,574,379	97,307	333,263,217	30,382	104,481,060
$4,000 to $5,000 [2]	2,671	11,627,698	1,560	7,120,786	2,979	13,302,969
$4,000 to $5,000	4,991	22,552,127	47,008	209,966,117	18,406	82,342,463
$5,000 to $6,000 [2]	352	1,924,766	468	2,562,025	689	3,766,192
$5,000 to $6,000	1,990	10,888,097	14,031	76,763,441	5,809	31,853,218
$6,000 to $7,000 [2]	260	1,677,751	373	2,406,555	538	3,474,780
$6,000 to $7,000	1,428	9,247,614	9,876	63,874,171	4,470	28,968,385
$7,000 to $8,000 [2]	152	1,136,108	256	1,919,155	394	2,956,572
$7,000 to $8,000	1,177	8,809,260	7,006	52,363,990	3,429	25,647,283
$8,000 to $9,000 [2]	117	987,613	218	1,846,928	340	2,878,053
$8,000 to $9,000	896	7,603,224	5,297	44,895,044	2,616	22,150,763
$9,000 to $10,000 [2]	92	863,976	196	1,861,005	320	3,051,946
$9,000 to $10,000	744	7,026,540	4,281	40,579,924	2,169	20,553,707
$10,000 to $11,000	649	6,800,521	3,471	36,366,961	2,090	21,914,034
$11,000 to $12,000	572	6,571,019	2,844	32,658,762	1,735	19,941,848
$12,000 to $13,000	490	6,112,527	2,415	30,114,721	1,497	18,676,965
$13,000 to $14,000	398	5,367,846	1,982	26,597,523	1,249	16,836,853
$14,000 to $15,000	363	5,264,563	1,652	23,933,911	1,150	16,687,591
$15,000 to $20,000	1,233	21,247,404	5,790	100,003,913	4,165	72,113,298
$20,000 to $25,000	650	14,474,557	3,434	76,410,112	2,373	52,944,924
$25,000 to $30,000	423	11,500,299	2,171	59,409,881	1,563	42,726,505
$30,000 to $40,000	446	15,366,814	2,525	86,843,786	1,861	64,137,956
$40,000 to $50,000	254	11,337,674	1,406	62,509,799	964	42,866,409
$50,000 to $60,000	127	6,945,790	851	46,449,280	591	32,235,167
$60,000 to $70,000	98	6,324,952	553	35,674,025	423	27,343,909
$70,000 to $80,000	67	4,974,076	437	32,760,832	304	22,729,019
$80,000 to $90,000	37	3,149,553	293	24,819,790	191	16,168,818
$90,000 to $100,000	42	3,985,623	224	21,210,762	140	13,221,334
$100,000 to $150,000	61	7,510,476	576	69,449,032	391	47,128,254
$150,000 to $200,000	28	4,778,439	225	38,351,202	133	22,436,932
$200,000 to $250,000	11	2,372,878	120	26,645,668	84	18,726,996
$250,000 to $300,000	5	1,339,942	92	24,976,972	36	9,822,504
$300,000 to $400,000	6	2,137,587	72	24,647,092	44	14,975,913
$400,000 to $500,000	1	[3]	61	27,153,248	20	8,960,185
$500,000 to $750,000	4	2,519,614	44	26,705,387	29	17,827,305
$750,000 to $1,000,000	2	1,913,168	24	20,482,302	8	7,069,666
$1,000,000 to $1,500,000	2	2,255,759	18	21,964,769	1	[3]
$1,500,000 to $2,000,000			8	13,421,955	2	3,627,150
$2,000,000 to $3,000,000			8	18,423,884	2	4,530,075
$3,000,000 to $4,000,000	1	[3]	2	[3]	1	[3]
$4,000,000 to $5,000,000						
$5,000,000 and over			1	[3]		
Classes grouped [3]		3,877,727		12,669,445		4,320,330
Total	96,562	406,657,629	1,193,379	3,716,459,878	392,186	1,540,291,106

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

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TABLE 5.—*Individual returns—Distribution of number of returns and net income by income classes and according to sex and family relationship*—Continued

Income classes	Wives making separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income [1]	Number of returns	Net income [1]	Number of returns	Net income [1]
Under $1,000 [2]	4,153	$2,122,100			83,519	$50,296,633
Under $1,000	13,260	7,240,520		[2]	14,659	8,008,905
$1,000 to $2,000 [2]	4,389	6,863,600			507,846	802,761,616
$1,000 to $2,000	14,656	22,374,506			564,146	971,839,892
$2,000 to $3,000 [2]	2,404	5,895,324			415,895	1,031,080,141
$2,000 to $3,000	13,396	33,130,270			426,633	1,016,889,742
$3,000 to $4,000 [2]	2,155	7,607,249			475,240	1,672,459,471
$3,000 to $4,000	12,609	44,261,998			272,047	975,055,948
$4,000 to $5,000 [2]	1,534	6,907,950			163,718	712,147,878
$4,000 to $5,000	12,750	57,098,849			416,678	1,876,339,986
$5,000 to $6,000 [2]	421	2,301,714	52	$288,262	11,213	60,576,623
$5,000 to $6,000	4,030	22,079,364	3,680	20,161,851	163,208	893,404,153
$6,000 to $7,000 [2]	364	2,354,775	52	334,232	5,042	32,477,900
$6,000 to $7,000	3,250	21,037,960	2,836	18,370,846	116,454	753,476,082
$7,000 to $8,000 [2]	313	2,337,949	30	226,745	3,162	23,593,436
$7,000 to $8,000	2,728	20,413,386	2,312	17,316,888	86,285	644,800,884
$8,000 to $9,000 [2]	247	2,087,570	36	303,704	2,313	19,582,188
$8,000 to $9,000	2,346	19,919,491	1,567	13,271,544	63,367	537,060,149
$9,000 to $10,000 [2]	213	2,015,464	28	261,073	1,937	18,381,155
$9,000 to $10,000	2,041	19,361,461	1,278	12,099,434	50,671	480,498,842
$10,000 to $11,000	1,936	20,287,535	1,020	10,697,373	39,403	412,787,736
$11,000 to $12,000	1,728	19,837,307	733	8,436,850	31,978	367,265,272
$12,000 to $13,000	1,566	19,541,670	692	8,641,565	26,764	334,029,168
$13,000 to $14,000	1,285	17,351,521	568	7,663,659	22,240	299,798,352
$14,000 to $15,000	1,155	16,742,032	506	7,329,036	18,786	272,170,590
$15,000 to $20,000	4,171	72,065,875	1,505	25,802,732	62,676	1,080,491,691
$20,000 to $25,000	2,731	60,966,882	853	19,000,135	34,932	778,355,570
$25,000 to $30,000	1,862	50,880,790	547	14,930,509	21,922	598,561,777
$30,000 to $40,000	2,240	77,178,305	513	17,820,729	24,732	851,560,311
$40,000 to $50,000	1,278	56,890,529	263	11,733,533	13,067	582,117,196
$50,000 to $60,000	767	41,927,558	160	8,754,352	7,868	429,704,060
$60,000 to $70,000	527	34,091,292	75	4,841,580	5,108	330,006,749
$70,000 to $80,000	335	25,058,561	73	5,509,276	3,586	268,229,241
$80,000 to $90,000	247	20,887,930	44	3,758,331	2,507	212,348,581
$90,000 to $100,000	214	20,174,280	34	3,196,964	1,889	178,659,654
$100,000 to $150,000	528	63,568,022	72	8,527,756	4,759	572,859,982
$150,000 to $200,000	196	33,726,362	26	4,500,546	1,758	302,507,030
$200,000 to $250,000	95	21,129,373	9	1,950,716	928	205,927,937
$250,000 to $300,000	61	16,697,527	3	765,819	537	146,865,250
$300,000 to $400,000	62	21,327,933	7	2,394,304	562	192,759,080
$400,000 to $500,000	44	19,267,526	2	952,499	330	147,014,577
$500,000 to $750,000	42	25,271,254	2	1,366,878	340	207,431,183
$750,000 to $1,000,000	17	15,037,172			139	119,936,340
$1,000,000 to $1,500,000	10	11,815,083			104	128,442,670
$1,500,000 to $2,000,000	1	[3]			43	73,216,814
$2,000,000 to $3,000,000					29	69,015,571
$3,000,000 to $4,000,000	1	[3]			15	51,004,371
$4,000,000 to $5,000,000					9	39,394,563
$5,000,000 and over					7	61,382,863
Classes grouped [3]		4,787,603				
Total	120,358	1,093,921,422	19,578	261,209,721	4,171,051	21,894,576,403

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

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

[Income returned for the calendar year ended Dec. 31, 1925]

States and Territories	Number of returns	Wages and salaries	Business	Partnerships
Alabama	26, 278	$61, 873, 486	$23, 685, 351	$15, 675, 557
Alaska [1]				
Arizona	10, 104	19, 010, 054	10, 854, 728	3, 400, 119
Arkansas	20, 597	41, 164, 191	17, 327, 309	22, 593, 738
California	305, 074	610, 094, 211	297, 199, 718	106, 481, 521
Colorado	35, 808	73, 293, 847	29, 537, 717	9, 823, 949
Connecticut	74, 595	163, 133, 635	65, 779, 017	22, 019, 705
Delaware	9, 131	21, 787, 009	5, 714, 403	1, 372, 431
District of Columbia	43, 293	103, 617, 349	32, 988, 296	9, 669, 700
Florida	76, 213	213, 948, 769	83, 977, 275	64, 488, 866
Georgia	37, 410	96, 181, 016	32, 889, 323	19, 018, 526
Hawaii	9, 306	22, 307, 122	5, 488, 244	1, 173, 317
Idaho	12, 907	20, 578, 819	12, 987, 057	3, 241, 427
Illinois	357, 448	872, 666, 633	337, 770, 906	154, 717, 506
Indiana	80, 300	177, 401, 779	72, 791, 239	26, 866, 887
Iowa	50, 379	90, 630, 353	45, 875, 632	18, 847, 590
Kansas	34, 284	60, 860, 371	42, 636, 418	12, 783, 554
Kentucky	37, 315	80, 018, 383	33, 941, 832	16, 013, 199
Louisiana	40, 695	92, 970, 058	36, 896, 801	20, 288, 442
Maine	19, 444	37, 941, 928	19, 473, 211	2, 104, 375
Maryland	66, 152	169, 812, 034	54, 535, 629	25, 289, 912
Massachusetts	221, 530	466, 436, 070	180, 624, 784	89, 625, 682
Michigan	188, 669	420, 254, 705	157, 951, 738	55, 589, 865
Minnesota	71, 291	142, 820, 600	77, 484, 741	21, 590, 622
Mississippi	16, 985	31, 006, 768	21, 977, 612	9, 932, 291
Missouri	109, 059	264, 009, 809	88, 454, 597	34, 225, 015
Montana	19, 239	33, 471, 718	20, 920, 588	5, 487, 334
Nebraska	35, 661	62, 306, 944	40, 596, 317	14, 315, 037
Nevada	6, 164	10, 024, 513	5, 300, 827	1, 989, 095
New Hampshire	16, 413	27, 734, 161	15, 632, 150	2, 890, 750
New Jersey	150, 874	440, 608, 031	139, 493, 548	61, 486, 249
New Mexico	7, 203	12, 314, 123	6, 508, 829	2, 332, 452
New York	751, 941	2, 093, 582, 693	545, 277, 520	510, 952, 746
North Carolina	38, 740	86, 898, 130	34, 518, 761	10, 644, 690
North Dakota	11, 715	19, 063, 448	14, 102, 249	1, 232, 130
Ohio	224, 643	549, 789, 578	203, 342, 823	82, 942, 215
Oklahoma	40, 825	84, 437, 513	48, 071, 419	22, 598, 671
Oregon	32, 542	66, 444, 661	30, 273, 190	11, 433, 737
Pennsylvania	376, 923	870, 503, 877	351, 527, 807	142, 082, 409
Rhode Island	29, 123	66, 285, 294	24, 490, 143	7, 046, 243
South Carolina	15, 727	34, 770, 973	11, 697, 952	4, 379, 639
South Dakota	17, 086	26, 798, 261	20, 118, 852	5, 383, 325
Tennessee	34, 689	85, 611, 392	34, 395, 027	18, 788, 622
Texas	109, 448	219, 736, 635	115, 311, 440	57, 541, 735
Utah	16, 101	32, 794, 135	15, 388, 745	4, 131, 260
Vermont	9, 559	17, 893, 585	9, 363, 819	3, 295, 976
Virginia	37, 507	83, 531, 769	35, 049, 151	13, 042, 448
Washington	78, 030	159, 819, 428	53, 595, 745	19, 380, 572
West Virginia	35, 810	80, 293, 338	25, 988, 373	11, 644, 056
Wisconsin	110, 485	206, 579, 982	88, 875, 342	42, 100, 985
Wyoming	10, 336	17, 046, 684	10, 120, 268	3, 069, 318
Total	4, 171, 051	9, 742, 159, 865	3, 688, 804, 463	1, 827, 025, 490

[1] Alaska included in the State of Washington.

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

States and Territories	Profits from sale of real estate, stocks, bonds, etc, other than profits reported as "capital net gain"	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Alabama	$9,805,932	$1,773,144	$13,345,416	$9,977,189	$106,705	$12,277,948
Alaska [1]						
Arizona	2,032,611	871,176	3,514,298	3,181,459	26,907	3,964,023
Arkansas	3,053,323	557,376	10,567,369	6,253,843	72,138	8,298,091
California	139,580,818	39,769,760	163,146,882	147,316,670	1,027,060	218,298,569
Colorado	7,918,443	2,744,832	11,146,424	14,673,865	253,591	21,763,499
Connecticut	39,139,742	17,285,912	20,516,839	31,222,041	636,720	92,786,327
Delaware	6,895,463	2,259,888	2,509,619	5,078,453	63,179	18,193,674
District of Columbia	14,266,002	6,190,320	15,244,105	18,058,507	225,284	24,104,182
Florida	246,703,437	32,230,810	33,238,870	43,788,641	265,223	48,695,611
Georgia	14,179,292	3,254,736	14,756,349	10,620,891	97,525	20,485,684
Hawaii	2,466,142	491,928	2,793,491	2,347,996	16,734	12,569,347
Idaho	1,062,385	2,024	2,437,829	3,239,853	2,794	2,549,157
Illinois	172,442,882	82,581,177	176,780,640	152,811,684	1,891,376	294,233,784
Indiana	19,251,225	12,391,272	25,930,727	15,223,010	504,447	43,602,417
Iowa	6,997,796	2,988,568	16,632,027	25,064,231	99,269	26,448,610
Kansas	6,757,941	2,171,736	18,100,627	8,882,465	77,381	11,026,423
Kentucky	16,498,830	2,854,776	14,196,829	11,997,802	400,866	31,503,510
Louisiana	15,338,203	4,064,368	16,381,079	16,389,483	239,067	25,268,065
Maine	8,351,698	5,200,308	4,323,301	13,015,399	98,086	19,171,366
Maryland	28,066,979	15,914,464	18,737,851	36,018,585	323,784	56,492,792
Massachusetts	88,778,713	61,277,664	50,272,309	96,984,554	1,261,361	236,737,080
Michigan	89,149,942	47,389,912	65,527,103	69,993,330	615,032	143,124,594
Minnesota	13,471,788	5,176,376	20,161,700	30,495,922	318,990	47,296,063
Mississippi	6,389,541	386,512	6,925,422	6,216,105	45,585	6,904,867
Missouri	28,230,144	26,244,064	46,041,095	37,067,971	938,220	87,095,963
Montana	2,077,265	504,384	4,863,992	4,917,509	35,747	4,938,329
Nebraska	4,914,129	3,209,688	13,100,351	14,587,085	72,884	12,883,726
Nevada	806,699	266,568	1,116,130	1,191,475	6,006	1,309,608
New Hampshire	6,062,023	1,243,680	3,491,273	5,465,709	30,159	15,421,632
New Jersey	99,757,097	34,593,416	40,953,812	84,174,206	853,406	148,254,385
New Mexico	972,380	5,176	1,920,358	2,167,912	12,080	1,971,669
New York	480,963,943	318,988,608	191,170,643	444,418,117	7,799,781	853,891,546
North Carolina	16,174,834	1,372,712	17,073,724	8,233,978	159,651	26,782,547
North Dakota	539,276	3,880	1,732,494	3,682,432	3,684	1,784,875
Ohio	87,244,124	41,247,072	97,474,567	50,840,750	1,813,352	203,116,136
Oklahoma	13,759,319	20,157,264	32,979,586	16,354,831	268,233	19,781,761
Oregon	4,661,782	923,928	10,408,983	11,862,015	160,932	13,602,468
Pennsylvania	169,600,409	103,609,882	107,873,195	167,155,386	2,794,298	372,711,942
Rhode Island	10,855,566	8,140,480	8,726,351	15,406,860	198,132	35,974,589
South Carolina	2,726,359	86,680	4,133,364	5,803,156	21,928	6,902,769
South Dakota	1,116,977	8,016	3,829,855	4,618,390	31,522	2,353,688
Tennessee	10,207,268	1,823,328	15,412,914	10,803,479	112,227	23,172,474
Texas	33,244,817	8,433,936	69,775,225	51,608,524	623,707	54,983,718
Utah	2,216,377	706,996	3,239,535	4,226,688	15,533	8,359,688
Vermont	3,396,084	1,471,376	1,699,736	4,935,132	42,674	8,600,514
Virginia	11,895,180	3,022,056	13,812,461	12,425,393	201,435	26,729,490
Washington	9,465,652	2,781,616	14,837,542	18,072,966	245,467	24,614,769
West Virginia	9,516,788	2,242,168	12,619,636	5,730,999	293,083	25,544,053
Wisconsin	21,707,692	9,597,448	23,492,728	47,612,746	231,896	55,727,381
Wyoming	948,187	55,880	2,315,807	2,186,519	16,038	2,319,245
Total	1,991,659,499	940,569,341	1,471,332,463	1,814,402,206	25,651,179	3,464,624,648

[1] Alaska included in the State of Washington.

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

States and Territories	Fiduciary	Total income	General deductions	Contributions	Net income [1]
Alabama	$1,086,195	$149,606,923	$16,261,766	$3,320,582	$130,024,575
Alaska [2]					
Arizona	206,489	47,061,864	5,201,680	477,245	41,382,939
Arkansas	657,994	110,545,372	24,071,280	1,999,742	84,474,350
California	15,287,082	1,738,202,291	228,500,088	19,282,411	1,490,419,792
Colorado	1,142,257	172,298,424	19,351,978	2,583,035	150,363,411
Connecticut	6,368,653	458,888,591	46,006,814	8,383,440	404,498,337
Delaware	470,060	64,344,179	7,940,901	1,505,306	54,897,972
District of Columbia	4,727,318	229,091,063	25,305,270	3,432,094	200,353,699
Florida	4,799,641	772,187,143	112,753,517	9,501,244	649,932,382
Georgia	1,163,719	212,647,061	31,178,286	4,265,116	177,203,659
Hawaii	958,919	50,613,240	8,379,374	768,491	41,465,375
Idaho	110,126	46,211,471	5,376,116	391,574	40,443,781
Illinois	21,621,919	2,267,518,507	257,889,789	34,192,496	1,975,436,222
Indiana	1,224,000	395,187,003	44,222,521	6,697,809	344,266,673
Iowa	1,156,978	234,741,054	32,106,864	3,898,260	198,735,930
Kansas	404,053	163,700,969	19,589,125	2,600,717	141,511,127
Kentucky	1,645,436	209,071,463	24,320,177	4,533,866	180,217,420
Louisiana	825,537	228,661,103	29,565,116	3,510,499	195,585,488
Maine	1,573,990	111,253,662	11,633,240	1,692,859	97,927,563
Maryland	8,371,118	413,563,148	44,482,351	6,595,847	362,484,950
Massachusetts	21,366,939	1,293,365,156	139,999,899	21,075,387	1,132,289,870
Michigan	8,063,860	1,057,660,081	128,470,361	18,279,607	910,910,113
Minnesota	2,843,994	361,660,796	49,295,449	6,420,141	305,945,206
Mississippi	371,138	90,155,841	14,208,971	2,195,920	73,750,950
Missouri	5,150,552	617,457,430	71,525,282	12,095,960	533,836,188
Montana	173,187	77,390,053	10,003,596	560,971	66,825,486
Nebraska	509,278	166,495,439	21,895,978	2,721,486	141,877,975
Nevada	50,929	22,061,850	2,304,619	95,862	19,661,369
New Hampshire	738,909	78,710,446	7,479,196	1,113,479	70,117,771
New Jersey	14,701,275	1,064,875,425	100,943,201	20,259,473	943,672,751
New Mexico	135,029	28,340,008	4,100,338	244,953	23,994,717
New York	95,909,988	5,542,955,585	534,247,762	105,478,829	4,903,228,994
North Carolina	728,945	202,587,972	34,605,473	6,358,745	161,623,754
North Dakota	98,058	42,242,526	6,042,354	504,994	35,695,178
Ohio	11,397,278	1,329,207,895	159,854,327	27,900,497	1,141,453,071
Oklahoma	10,421,172	268,829,769	44,744,247	4,124,532	219,960,990
Oregon	668,273	150,439,969	16,799,304	1,617,947	132,022,718
Pennsylvania	41,795,893	2,329,655,098	248,499,210	49,850,039	2,031,305,849
Rhode Island	3,410,916	180,534,574	15,850,629	3,728,665	160,955,280
South Carolina	422,919	70,945,739	11,202,760	2,081,435	57,661,544
South Dakota	91,354	64,350,240	9,557,193	821,687	53,971,360
Tennessee	1,120,367	201,447,098	28,777,374	4,471,597	168,198,127
Texas	3,987,945	615,247,682	108,260,828	10,166,405	496,820,449
Utah	108,996	71,187,953	8,522,877	1,030,125	61,634,951
Vermont	614,257	51,313,153	4,545,079	910,914	45,857,160
Virginia	2,168,416	201,877,799	26,486,301	5,134,481	170,257,017
Washington	1,210,017	304,023,774	28,829,188	2,649,661	272,544,925
West Virginia	717,232	174,589,726	26,578,296	3,233,961	144,777,469
Wisconsin	2,730,449	498,656,649	73,526,736	6,511,905	418,618,008
Wyoming	296,488	38,374,434	4,574,963	317,953	33,481,518
Total	305,805,537	25,272,034,691	2,935,868,044	441,590,244	21,894,576,403

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

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

[Income returned for the calendar year ended Dec. 31, 1925]

Income classes	Number of returns	Wages and salaries	Business	Partnerships
Under $1,000 [1]	83,519	$39,504,808	$37,276,766	$3,678,895
Under $1,000	14,659	1,121,236	602,143	216,219
$1,000 to $2,000 [1]	507,846	596,775,560	172,532,159	18,263,647
$1,000 to $2,000	564,146	836,773,581	57,379,538	15,918,826
$2,000 to $3,000 [1]	415,895	556,555,987	380,674,569	36,328,991
$2,000 to $3,000	426,633	723,366,909	104,335,707	32,304,317
$3,000 to $4,000 [1]	475,240	1,069,397,299	434,291,884	73,180,239
$3,000 to $4,000	272,047	515,556,258	203,870,595	52,949,901
$4,000 to $5,000 [1]	163,718	432,501,728	145,244,077	37,370,819
$4,000 to $5,000	416,678	936,795,613	528,958,727	134,014,357
$5,000 to $6,000 [1]	11,213	25,362,014	10,443,607	2,967,252
$5,000 to $6,000	163,208	469,230,454	219,267,814	87,337,694
$6,000 to $7,000 [1]	5,042	10,142,117	2,397,775	955,258
$6,000 to $7,000	116,454	385,087,068	175,148,177	79,457,301
$7,000 to $8,000 [1]	3,162	6,606,506	1,027,705	549,847
$7,000 to $8,000	86,285	312,315,438	139,333,240	71,514,646
$8,000 to $9,000 [1]	2,313	5,100,657	837,698	475,197
$8,000 to $9,000	63,367	245,817,687	112,298,964	64,642,683
$9,000 to $10,000 [1]	1,937	3,721,399	856,673	460,649
$9,000 to $10,000	50,671	233,846,559	92,882,847	53,091,348
$10,000 to $11,000	39,403	173,320,005	72,539,213	48,221,150
$11,000 to $12,000	31,978	149,318,277	61,484,421	40,143,986
$12,000 to $13,000	26,764	130,334,009	54,981,577	39,278,821
$13,000 to $14,000	22,240	114,380,325	47,687,472	35,252,634
$14,000 to $15,000	18,786	103,370,391	39,740,070	29,492,981
$15,000 to $20,000	62,676	379,195,125	148,324,055	124,773,941
$20,000 to $25,000	34,932	249,048,016	92,733,185	92,884,052
$25,000 to $30,000	21,922	175,861,707	62,406,063	68,699,595
$30,000 to $40,000	24,732	227,614,392	82,497,493	97,956,345
$40,000 to $50,000	13,067	141,883,907	50,417,504	68,814,592
$50,000 to $60,000	7,868	94,091,097	34,603,707	50,209,962
$60,000 to $70,000	5,108	68,055,750	22,976,731	37,415,167
$70,000 to $80,000	3,586	52,704,437	15,966,419	32,234,734
$80,000 to $90,000	2,507	38,860,356	11,993,809	26,201,189
$90,000 to $100,000	1,889	30,100,634	9,905,306	21,885,676
$100,000 to $150,000	4,759	86,168,225	24,337,037	68,041,057
$150,000 to $200,000	1,758	36,107,646	8,867,344	43,003,022
$200,000 to $250,000	928	21,223,068	8,055,184	25,955,716
$250,000 to $300,000	537	12,906,157	5,581,934	16,730,684
$300,000 to $400,000	562	17,405,331	6,261,806	23,757,386
$400,000 to $500,000	330	10,086,263	2,623,019	13,815,155
$500,000 to $750,000	340	10,955,905	3,301,150	18,406,447
$750,000 to $1,000,000	139	5,782,747	22,350	10,038,232
$1,000,000 to $1,500,000	104	3,252,121	455,803	13,471,171
$1,500,000 to $2,000,000	43	2,731,937	649,319	9,099,079
$2,000,000 to $3,000,000	29	985,791	94,995	1,146,167
$3,000,000 to $4,000,000	15	272,479	636,832	2,613,750
$4,000,000 to $5,000,000	9	406,816	----------	1,725,712
$5,000,000 and over	7	158,073	----------	79,001
Total	4,171,051	9,742,159,865	3,688,804,463	1,827,025,490

[1] Nontaxable. Specific exemptions exceed net income.

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

Income classes	Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain"	Capital net gain from sale of assets held for more than two years	Rents and royalties	Interest and investment income	Interest on Government obligations not wholly exempt from tax	Dividends
Under $1,000 [1]	$3,929,433		$25,489,869	$14,322,788		$9,295,188
Under $1,000	638,618		3,065,849	4,132,244		2,040,755
$1,000 to 2,000 [1]	10,531,076		70,901,617	52,401,979		34,179,644
$1,000 to $2,000	9,124,160		47,587,662	61,700,155		11,726,010
$2,000 to $3,000 [1]	20,141,395		107,009,578	70,008,105		56,380,057
$2,000 to $3,000	24,727,761		83,683,901	100,018,403		30,318,016
$3,000 to $4,000 [1]	33,379,157		118,141,819	93,180,799		76,117,118
$3,000 to $4,000	45,848,361		111,703,718	113,748,912		40,198,065
$4,000 to $5,000 [1]	19,335,420		38,985,869	45,363,667		82,926,772
$4,000 to $5,000	100,565,656		185,194,071	175,404,670		76,075,167
$5,000 to $6,000 [1]	4,111,932		4,954,505	6,425,845		24,578,737
$5,000 to $6,000	59,843,719		67,710,112	67,944,771		40,201,340
$6,000 to $7,000 [1]	2,645,479		2,045,877	4,443,649		22,112,881
$6,000 to $7,000	62,761,075		55,251,307	60,718,427		42,669,641
$7,000 to $8,000 [1]	1,979,599		1,762,750	3,023,455		19,024,934
$7,000 to $8,000	62,722,698		47,310,136	53,528,170		47,023,142
$8,000 to $9,000 [1]	1,755,854		1,156,842	2,442,181		17,626,564
$8,000 to $9,000	61,382,876		39,314,003	48,810,760		44,821,701
$9,000 to $10,000 [1]	1,746,481		977,193	2,135,131		16,982,934
$9,000 to $10,000	58,984,628		32,368,422	41,555,282		46,247,567
$10,000 to $11,000	55,539,305		27,900,811	37,602,956	$778,780	62,374,219
$11,000 to $12,000	50,727,472		25,763,565	33,833,627	720,859	60,740,194
$12,000 to $13,000	49,462,437		21,474,027	30,309,224	730,284	58,355,702
$13,000 to $14,000	48,368,515		20,469,238	28,429,088	620,468	59,551,118
$14,000 to $15,000	41,721,867		16,951,221	25,520,527	674,881	51,569,687
$15,000 to $20,000	185,766,299		66,494,816	105,088,892	2,669,908	236,897,008
$20,000 to $25,000	141,080,654		42,997,682	78,162,423	2,420,478	202,381,340
$25,000 to $30,000	113,000,286		31,734,003	59,542,634	1,793,980	167,527,182
$30,000 to $40,000	166,673,114	$9,270,628	41,499,093	81,610,574	2,800,069	259,925,906
$40,000 to $50,000	106,742,187	19,708,208	25,240,461	54,595,621	1,970,000	190,855,114
$50,000 to $60,000	68,809,473	28,411,440	16,929,758	39,306,008	1,460,415	147,849,018
$60,000 to $70,000	46,807,213	32,820,632	12,851,114	28,895,359	1,055,383	119,115,777
$70,000 to $80,000	34,172,727	32,670,616	10,997,293	22,228,969	896,508	96,225,221
$80,000 to $90,000	26,668,460	25,326,456	7,290,006	18,537,393	667,801	81,682,935
$90,000 to $100,000	24,370,652	25,961,916	6,409,564	14,205,635	741,823	67,661,235
$100,000 to $150,000	71,168,929	102,054,640	17,468,064	41,867,619	1,856,632	225,871,866
$150,000 to $200,000	37,658,993	66,604,192	7,313,407	21,803,135	1,017,846	120,461,802
$200,000 to $250,000	23,885,911	53,531,880	6,574,142	12,602,047	446,518	78,509,745
$250,000 to $300,000	18,463,286	44,268,184	3,201,502	7,405,375	218,526	53,371,167
$300,000 to $400,000	24,908,487	64,150,928	4,434,404	10,303,833	411,813	67,801,285
$400,000 to $500,000	14,199,882	59,883,592	3,749,977	7,238,901	730,103	51,319,472
$500,000 to $750,000	19,306,992	82,919,920	3,752,437	11,084,253	323,395	81,150,782
$750,000 to $1,000,000	8,581,074	56,447,274	650,006	5,539,769	208,147	45,276,334
$1,000,000 to $1,500,000	8,661,295	70,630,946	1,620,124	4,702,129	149,543	33,898,703
$1,500,000 to $2,000,000	6,339,676	39,595,200	576,108	3,634,416	16,328	21,732,656
$2,000,000 to $3,000,000	5,441,568	51,834,816	2,209,793	1,095,738	2,496	9,901,870
$3,000,000 to $4,000,000	4,351,792	24,846,128	114,337	2,840,183	143,511	19,009,510
$4,000,000 to $5,000,000	2,479,274	23,218,704	23,805	1,406,051		14,061,321
$5,000,000 and over	146,301	26,413,041	26,605	3,699,834	124,684	39,000,246
Total	1,991,659,499	940,569,341	1,471,332,463	1,814,402,206	25,651,179	3,464,624,648

[1] Nontaxable. Specific exemptions exceed net income.

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

Income classes	Fiduciary	Total income	General deductions	Contributions	Net income [1]
Under $1,000 [2]	$833,270	$134,331,017	$81,686,404	$2,347,980	$50,296,633
Under $1,000	172,432	11,989,496	3,617,786	362,805	8,008,905
$1,000 to $2,000 [2]	3,751,145	959,336,827	143,168,259	13,406,952	802,761,616
$1,000 to $2,000	4,425,067	1,044,634,999	58,030,473	14,764,634	971,839,892
$2,000 to $3,000 [2]	3,588,650	1,230,687,332	185,322,223	14,284,968	1,031,080,141
$2,000 to $3,000	9,829,693	1,108,584,707	75,977,745	15,717,220	1,016,889,742
$3,000 to $4,000 [2]	4,687,145	1,902,375,460	204,320,062	25,595,927	1,672,459,471
$3,000 to $4,000	11,077,401	1,094,953,211	103,675,874	16,221,389	975,055,948
$4,000 to $5,000 [2]	3,728,201	805,456,553	82,545,090	10,763,585	712,147,878
$4,000 to $5,000	15,549,565	2,152,557,826	241,494,309	34,723,531	1,876,339,986
$5,000 to $6,000 [2]	659,306	79,503,198	17,543,984	1,382,591	60,576,623
$5,000 to $6,000	9,493,082	1,021,028,986	111,419,239	16,205,594	893,404,153
$6,000 to $7,000 [2]	460,804	45,203,840	11,828,691	897,249	32,477,900
$6,000 to $7,000	9,487,451	870,580,447	103,326,255	13,777,510	753,476,682
$7,000 to $8,000 [2]	387,017	34,361,813	10,191,084	577,293	23,593,436
$7,000 to $8,000	9,992,985	743,740,455	86,986,809	11,952,762	644,800,884
$8,000 to $9,000 [2]	346,802	29,741,795	9,489,692	669,915	19,582,188
$8,000 to $9,000	9,137,941	626,226,615	79,502,717	9,663,749	537,060,149
$9,000 to $10,000 [2]	360,081	27,240,541	8,369,652	489,734	18,381,155
$9,000 to $10,000	7,661,793	566,638,446	77,204,673	8,934,931	480,498,842
$10,000 to $11,000	7,729,472	486,005,911	65,407,718	7,810,457	412,787,736
$11,000 to $12,000	6,707,481	429,439,882	55,042,789	7,131,821	367,265,272
$12,000 to $13,000	6,782,019	391,708,100	51,253,122	6,425,810	334,029,168
$13,000 to $14,000	5,956,209	360,715,067	55,059,785	5,856,930	299,798,352
$14,000 to $15,000	5,801,026	314,842,651	37,411,147	5,260,914	272,170,590
$15,000 to $20,000	23,949,023	1,273,159,067	170,713,272	21,954,104	1,080,491,691
$20,000 to $25,000	18,364,896	920,072,726	125,521,116	16,196,040	778,355,570
$25,000 to $30,000	14,893,897	695,459,347	83,969,118	12,928,452	598,561,777
$30,000 to $40,000	21,869,758	991,717,372	121,265,442	18,891,619	851,560,311
$40,000 to $50,000	15,866,062	676,093,656	79,924,723	14,051,737	582,117,196
$50,000 to $60,000	10,825,147	492,496,625	52,131,568	10,660,997	429,704,060
$60,000 to $70,000	9,510,540	379,503,666	40,828,694	8,668,223	330,006,749
$70,000 to $80,000	7,100,434	305,197,358	29,940,297	7,027,820	268,229,241
$80,000 to $90,000	6,202,059	243,430,464	24,848,896	6,232,987	212,348,581
$90,000 to $100,000	3,577,685	204,820,126	21,291,717	4,868,755	178,659,654
$100,000 to $150,000	11,557,726	650,391,795	61,219,566	16,312,247	572,859,982
$150,000 to $200,000	5,072,639	347,910,026	35,898,246	9,504,750	302,507,030
$200,000 to $250,000	4,086,584	234,870,795	22,811,573	6,131,285	205,927,937
$250,000 to $300,000	1,698,002	163,844,817	12,520,574	4,458,993	146,865,250
$300,000 to $400,000	2,257,992	221,693,265	23,489,294	5,444,891	192,759,080
$400,000 to $500,000	1,840,791	165,487,155	14,067,272	4,405,306	147,014,577
$500,000 to $750,000	3,358,881	234,560,162	19,671,137	7,457,842	207,431,183
$750,000 to $1,000,000	1,892,416	134,438,349	10,625,780	3,876,229	119,936,340
$1,000,000 to $1,500,000	963,397	137,805,232	6,184,376	3,178,186	128,442,670
$1,500,000 to $2,000,000	622,386	84,997,105	8,789,104	2,991,187	73,216,814
$2,000,000 to $3,000,000	50,346	72,763,580	2,670,654	1,077,355	69,015,571
$3,000,000 to $4,000,000	1,477,175	56,305,697	2,700,030	2,601,296	51,004,371
$4,000,000 to $5,000,000	98,637	43,420,320	2,098,115	1,927,642	39,394,563
$5,000,000 and over	63,026	69,710,811	2,811,898	5,516,050	61,382,863
Total	305,805,537	25,272,034,691	2,935,868,044	441,590,244	21,894,576,403

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

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TABLE 8.—*Corporation returns by States and Territories—Distributed by corporations reporting net income and no net income, showing number of returns, per cent, gross income, deductions, net income or deficit, prior year loss, income tax, and cash and stock dividends paid to shareholders.*

[Income returned for the calendar year ended Dec. 31, 1925 [1]]

States and Territories	Total number of corporations	Corporations reporting net income									Corporations reporting no net income					
		Number	Per cent	Gross income	Deductions	Net income	Prior year loss deduction from net income for net taxable income	Income tax	Dividends		Number	Per cent	Gross income	Deductions	Deficit	Dividends	
									Cash	Stock						Cash	Stock
Alabama	3,936	2,569	65.27	$547,133,170	$504,203,280	$42,929,890	$1,525,759	$1,978,930	$14,596,974	$2,490,265	1,367	34.73	$108,524,795	$116,813,229	$8,288,434	$780,050	$34,188
Alaska	159	72	45.28	6,955,357	6,383,680	571,677	34,324	59,523	285,779	36,875	87	54.72	1,082,491	1,453,184	370,693	20,000	
Arizona	1,451	593	40.87	114,245,312	106,566,023	7,679,289	979,311	813,539	3,038,850	441,220	858	59.13	26,645,265	37,455,041	10,809,776	253,614	10,120
Arkansas	2,684	1,823	67.92	323,777,685	300,878,206	22,899,479	988,954	2,515,334	12,279,747	1,859,038	861	32.08	70,654,283	76,203,448	5,549,165	539,278	92,600
California	20,263	10,539	52.02	4,809,533,009	4,391,707,060	417,825,949	13,859,284	50,533,672	243,236,591	23,664,840	9,724	47.98	966,480,894	1,086,392,868	119,911,974	23,805,476	4,071,326
Colorado	6,399	2,983	46.62	821,001,998	760,553,993	60,448,005	2,492,452	7,077,070	54,097,543	1,350,688	3,416	53.38	161,788,373	187,947,414	26,159,041	2,392,137	464,655
Connecticut	5,958	3,729	62.44	1,578,480,929	1,453,388,067	125,092,862	5,744,112	14,886,873	63,784,644	3,801,019	2,238	37.56	388,402,692	418,946,235	30,543,543	6,085,743	43,390
Delaware	1,376	780	56.68	502,380,247	441,448,902	60,931,345	901,533	7,664,617	45,796,929	3,050,687	596	43.32	52,554,840	63,255,969	10,701,129	4,011,419	401
District of Columbia	1,753	1,081	61.66	498,652,148	434,158,919	64,493,229	700,048	8,119,191	20,876,469	2,008,587	672	38.34	51,488,936	55,999,525	4,510,589	504,783	58,574
Florida	8,284	5,478	66.13	1,128,263,644	935,943,305	192,320,339	4,674,888	23,516,457	35,675,630	7,195,429	2,806	33.87	106,624,479	132,570,058	26,545,579	2,831,697	953,301
Georgia	5,251	3,354	63.87	986,021,597	918,940,862	67,080,735	2,641,441	7,699,583	32,996,249	7,891,135	1,897	36.13	192,118,135	210,415,533	18,297,398	3,796,678	176,526
Hawaii	594	380	63.97	160,612,025	138,463,733	22,148,292	477,740	2,794,231	14,801,914	3,423,116	214	36.03	31,931,442	34,200,853	2,269,411	1,719,078	2,300
Idaho	2,279	1,012	44.41	142,932,258	133,918,388	9,013,870	312,289	975,132	5,984,953	376,690	1,267	55.59	36,390,764	41,586,738	5,195,974	169,450	252,870
Illinois	27,239	16,767	61.56	13,362,186,381	12,510,353,908	851,832,473	17,302,878	105,692,356	413,106,090	81,071,591	10,472	38.44	3,975,827,362	4,117,014,646	141,187,284	18,015,975	1,445,534
Indiana	11,057	6,826	61.73	1,745,148,611	1,609,813,215	135,335,396	5,492,859	15,736,200	58,420,171	5,700,331	4,231	38.27	315,924,094	346,805,135	30,881,041	3,390,421	527,464
Iowa	9,048	5,115	56.53	974,948,391	918,689,732	56,258,659	1,673,109	6,302,485	27,508,133	2,497,632	3,933	43.47	241,131,367	265,508,161	24,376,794	4,489,952	357,471
Kansas	5,003	3,132	62.60	951,362,203	842,145,997	109,216,206	2,075,285	13,442,854	51,341,925	608,034	1,871	37.40	159,086,023	172,659,417	13,573,394	2,326,975	167,903
Kentucky	5,295	3,418	64.56	768,519,671	690,370,930	78,148,741	1,477,360	9,418,224	27,457,277	1,655,484	1,877	35.44	128,198,258	139,681,987	11,483,729	1,011,109	357,467
Louisiana	5,250	3,121	59.45	1,002,632,063	938,399,125	64,232,938	4,361,667	7,268,660	39,654,651	2,134,430	2,129	40.55	273,482,258	299,634,922	26,152,664	3,663,276	97,204
Maine	3,464	1,945	56.15	478,668,893	439,596,974	39,071,919	1,410,839	4,584,431	25,974,001	1,632,853	1,519	43.85	97,832,514	108,019,333	10,186,819	1,499,859	36,118
Maryland	5,461	3,090	56.58	1,288,344,710	1,184,680,019	103,664,691	2,398,821	12,753,251	42,413,456	2,623,594	2,371	43.42	220,658,595	240,003,827	19,345,232	2,771,546	391,356
Massachusetts	16,444	9,631	58.57	5,436,777,057	5,029,008,094	407,768,963	16,193,240	49,269,096	207,672,625	12,970,058	6,813	41.43	1,315,091,096	1,427,813,180	112,722,084	14,930,212	2,111,214
Michigan	13,016	8,103	62.26	6,233,867,508	5,470,870,308	762,997,200	7,572,418	96,056,344	216,814,580	27,536,316	4,913	37.74	640,995,436	704,871,474	63,876,038	20,186,805	768,393
Minnesota	10,733	5,999	55.89	2,304,606,335	2,172,719,936	131,886,399	2,537,010	15,796,494	67,541,140	8,412,521	4,734	44.11	389,833,701	421,643,813	31,810,112	5,155,022	176,305
Mississippi	1,999	1,447	72.39	262,517,745	246,758,970	15,758,775	910,284	1,663,545	8,707,656	433,025	552	27.61	48,647,514	52,444,803	3,797,289	493,159	63
Missouri	15,673	9,372	59.80	3,740,522,477	3,468,038,611	272,483,866	4,375,340	33,347,365	127,983,294	18,071,610	6,301	40.20	574,474,277	623,181,141	48,706,864	8,110,153	583,981
Montana	3,907	1,609	41.18	166,311,262	154,470,099	11,841,163	627,094	1,196,446	6,913,720	292,829	2,298	58.82	50,780,718	58,496,933	7,716,215	860,047	31,931
Nebraska	4,583	2,868	62.58	586,991,205	556,660,286	30,390,919	704,479	3,317,807	13,764,265	1,466,820	1,715	37.42	129,101,981	141,639,497	12,537,516	1,228,438	12,789
Nevada	1,029	351	34.11	29,135,333	26,793,795	2,341,538	238,738	214,831	1,005,773	131,156	678	65.89	13,312,191	19,754,561	6,442,370	131,911	509
New Hampshire	1,198	758	63.27	144,336,485	134,074,863	10,261,622	262,246	1,168,632	5,591,754	450,293	440	36.73	74,748,387	80,528,765	5,780,378	481,150	2,404
New Jersey	15,151	9,494	62.66	3,810,671,490	3,479,047,175	331,624,315	9,147,332	39,208,726	147,879,947	14,976,484	5,657	37.34	512,406,389	567,732,593	55,326,204	9,128,164	554,290
New Mexico	941	435	46.23	54,243,193	51,070,386	3,172,807	239,022	311,179	1,659,529	30,749	506	53.77	13,666,967	16,482,319	2,815,352	98,786	
New York	79,414	46,838	58.98	28,825,904,969	26,227,486,445	2,598,418,524	52,337,454	322,979,149	1,578,816,466	162,982,625	32,576	41.02	5,440,763,958	5,896,562,957	455,798,999	125,447,379	19,529,114
North Carolina	6,267	3,762	60.03	1,155,296,295	1,048,672,968	106,623,327	3,376,750	12,821,971	41,746,752	3,099,597	2,505	39.97	232,867,312	247,403,659	14,536,347	2,116,100	177,872
North Dakota	3,245	1,684	51.90	169,210,711	161,238,660	7,972,051	363,050	547,214	2,082,387	98,743	1,561	48.10	41,851,481	45,833,792	3,982,311	240,989	62,418
Ohio	23,239	14,266	61.39	6,884,609,477	6,320,066,413	564,543,064	13,798,727	69,182,027	265,502,647	18,426,668	8,973	38.61	1,185,618,831	1,339,129,771	153,510,940	26,210,585	2,028,194
Oklahoma	5,608	3,141	56.01	937,548,903	863,636,742	73,912,161	8,434,842	8,025,171	29,752,523	763,089	2,467	43.99	183,943,448	211,275,145	27,331,697	2,823,701	309,595
Oregon	5,850	2,910	49.74	468,621,795	439,969,312	28,652,483	1,957,800	3,153,701	14,354,208	1,330,030	2,940	50.26	203,425,100	220,298,753	16,873,653	886,503	203,872
Pennsylvania	23,502	13,569	57.74	9,907,817,429	9,016,697,943	891,119,486	18,200,347	111,207,111	479,003,328	43,074,224	9,933	42.26	1,633,984,623	1,785,071,675	151,087,052	39,040,254	1,560,229
Rhode Island	2,503	1,419	56.69	678,751,156	628,375,557	50,375,599	1,515,953	6,018,592	23,490,582	1,947,048	1,084	43.31	209,296,054	233,425,971	24,129,917	3,041,535	763,056
South Carolina	3,924	2,158	55.00	381,883,483	361,880,013	20,003,470	2,644,322	1,912,104	10,153,142	551,977	1,766	45.00	157,081,701	169,128,660	12,046,959	1,151,824	14,795
South Dakota	2,838	1,576	55.53	143,373,964	138,116,714	5,257,250	181,264	426,159	2,048,317	182,677	1,262	44.47	35,958,599	39,315,853	3,357,254	288,000	37,485
Tennessee	4,801	3,047	63.47	1,014,767,692	947,801,229	66,906,463	3,610,681	7,792,719	29,127,488	4,076,675	1,754	36.53	206,591,214	219,268,628	12,677,414	1,492,838	16,169
Texas	11,245	6,890	61.27	2,735,808,419	2,529,150,225	206,658,194	6,662,837	24,862,385	88,538,824	10,828,430	4,355	38.73	494,545,064	540,458,997	45,913,933	9,181,698	577,749
Utah	3,120	1,635	52.40	273,586,681	252,289,232	21,297,449	633,626	2,431,578	8,813,255	414,253	1,485	47.60	67,656,639	77,354,901	9,698,262	1,892,338	31,000
Vermont	1,088	708	65.07	140,853,299	130,615,362	10,237,937	247,332	1,218,235	5,413,631	8,970	380	34.93	32,210,879	35,680,789	3,469,910	249,605	3,041
Virginia	6,214	3,834	61.69	1,043,824,300	931,586,294	112,238,006	4,226,853	13,405,461	42,202,247	1,835,976	2,380	38.31	215,217,083	253,856,921	38,639,838	2,851,075	1,993,231
Washington	10,191	5,259	51.61	1,023,072,145	959,233,499	63,838,646	2,911,363	7,122,278	35,002,405	3,359,047	4,932	48.39	272,753,444	302,120,481	29,367,037	4,129,185	135,069
West Virginia	5,205	2,843	54.62	723,896,173	659,370,882	64,525,291	2,316,430	7,632,661	40,488,174	2,155,235	2,362	45.38	147,176,165	170,569,231	23,393,066	2,961,397	482,978
Wisconsin	13,489	8,141	60.35	2,159,861,114	1,988,668,227	171,192,887	4,931,773	20,325,149	82,090,314	7,013,109	5,348	39.65	348,366,732	383,444,793	35,078,061	3,050,780	219,933
Wyoming	1,451	789	54.38	61,674,819	53,486,961	8,187,858	395,005	884,463	2,812,371	55,748	662	45.62	20,467,602	24,332,992	3,865,350	235,038	12,200
Grand total	430,072	252,334	58.67	113,692,083,216	104,108,399,519	9,583,683,697	243,078,565	1,170,331,206	4,817,301,320	502,489,520	177,738	41.33	22,499,062,446	24,461,690,541	1,962,628,095	372,173,187	41,941,847

[1] Fiscal year returns are included. See p. 1.

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TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups*

PART 1.—ALL CORPORATIONS[1]

[Income returned for the calendar year ended Dec. 31, 1925][2]

Distribution	Industrial divisions						
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales, or operating revenue	$108,763,142,102	$591,966,043	$3,866,504,663	$13,138,496,223	$7,472,865,703	$1,469,334,861	$1,422,910,558
Gross profits from sales	*22,116,611,728*	*192,407,839*	*1,192,597,476*	*2,252,808,435*	*1,345,216,056*	*267,576,198*	*350,758,569*
Miscellaneous income	26,252,522,828	197,583,763	992,369,868	228,545,801	234,996,866	44,050,783	23,906,533
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	1,175,480,732	4,004,817	65,972,100	33,147,063	8,599,379	1,145,817	22,539,143
Interest on Federal, State, and municipal bonds	519,846,442	855,233	11,193,011	6,978,364	10,446,085	1,156,835	390,367
C. Total receipts	136,710,992,104	794,409,856	4,936,039,642	13,407,167,451	7,726,908,033	1,515,688,296	1,469,746,601
D. Disbursements:							
Cost of goods sold, or operating expense	86,646,530,374	399,558,204	2,674,107,187	10,885,687,788	6,127,649,647	1,201,958,663	1,072,151,989
Interest paid	3,616,969,079	34,547,165	104,088,660	123,125,357	77,322,112	13,237,012	23,253,058
Depreciation	2,857,710,739	32,998,849	280,063,619	186,832,037	146,529,544	18,494,085	27,389,506
Depletion	472,061,777	11,131,522	281,465,936	1,244,411	7,684,819	1,309,794	46,663
Miscellaneous expense	[3] 33,801,337,359	293,667,065	1,275,505,915	1,728,192,301	1,050,334,026	231,258,293	214,951,467
E. Total disbursements	[3] 127,394,609,328	771,902,805	4,615,231,317	12,925,081,894	7,409,520,148	1,466,257,847	1,337,792,683
F. Net profits	9,316,382,776	22,507,051	320,808,325	482,085,557	317,387,885	49,430,449	131,953,918
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	1,695,327,174	4,860,050	77,165,111	40,125,427	19,045,464	2,302,652	22,929,510
H. Net income	7,621,055,602	17,647,001	243,643,214	441,960,130	298,342,421	47,127,797	109,024,408
I. Prior year net loss deducted by concerns showing net income in 1925	243,078,565	5,205,817	25,062,672	9,484,242	26,835,733	3,729,196	2,254,793
J. Net income after deducting prior year loss	7,377,977,037	12,441,184	218,580,542	432,475,888	271,506,688	43,398,601	106,769,615
K. Total tax	1,170,331,206	8,603,812	55,049,260	66,586,899	48,814,565	9,168,527	15,411,932
L. Net profits (F) after deducting tax (K)	8,146,051,570	13,903,239	265,759,065	415,498,658	268,573,320	40,261,922	116,541,986
Cash and stock dividends distributed:							
Cash dividends	5,189,474,507	30,898,225	335,141,993	312,186,034	186,156,837	38,758,333	33,063,287
Stock dividends	544,431,367	4,053,465	3,878,475	72,114,337	26,829,410	9,969,038	1,170,344
Total dividends distributed	5,733,905,874	34,951,690	339,020,468	384,300,371	212,986,247	48,727,371	34,233,631

[1] For corresponding data expressed as percentages of total receipts. See p. 114.

[2] Fiscal year returns are included. See p. 1.

[3] Includes special nonexpense deductions of life insurance companies. See p. 9.

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TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups*—Continued

PART 1.—ALL CORPORATIONS [1]—Continued

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales, or operating revenue	$2,802,999,810	$1,446,025,008	$1,735,807,304	$6,424,653,533	$1,456,843,903	$17,473,625,696	$2,240,232,978	$57,083,795,577
Gross profits from sales	*664,908,701*	*362,987,828*	*641,853,721*	*1,908,565,487*	*476,583,178*	*3,664,455,862*	*649,511,455*	*12,580,025,490*
Miscellaneous income	155,183,211	41,691,281	535,221,704	482,243,288	42,008,588	1,590,012,552	52,100,855	3,429,961,462
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	9,334,118	3,393,087	11,241,606	158,427,598	2,960,063	46,613,963	18,622,713	316,024,550
Interest on Federal, State, and municipal bonds	3,104,708	1,608,403	3,979,746	12,175,467	2,548,064	41,082,082	8,005,239	91,475,360
C. Total receipts	2,970,621,847	1,492,717,779	2,286,250,360	7,077,499,886	1,504,360,618	19,151,334,293	2,318,961,785	60,921,256,949
D. Disbursements:								
Cost of goods sold, or operating expense	2,138,091,109	1,083,037,180	1,093,953,583	4,521,088,046	980,260,725	13,809,169,834	1,590,721,523	44,503,770,087
Interest paid	46,717,738	21,850,758	19,402,347	86,799,168	13,495,827	176,471,901	19,983,417	621,658,695
Depreciation	75,718,998	47,530,987	50,110,167	244,352,292	55,881,117	463,602,495	46,063,014	1,362,504,245
Depletion	45,287,850	1,122,886	852,361	63,027,160	1,983,599	20,560,046	803,665	143,923,248
Miscellaneous expense	505,166,871	235,125,225	945,306,129	1,450,704,853	283,530,264	3,038,525,634	497,703,025	10,180,798,082
E. Total disbursements	2,810,982,566	1,388,667,036	2,109,624,587	6,365,971,519	1,335,151,532	17,508,329,910	2,155,274,644	56,812,654,366
F. Net profits	159,639,281	104,050,743	176,625,773	711,528,367	169,209,086	1,643,004,383	163,687,141	4,108,602,583
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	12,438,826	5,001,490	15,221,352	170,603,065	5,508,127	87,696,045	26,627,952	407,499,910
H. Net income	147,200,455	99,049,253	161,404,421	540,925,302	163,700,959	1,555,308,338	137,059,189	3,701,102,673
I. Prior year net loss deducted by concerns showing net income in 1925	5,808,164	1,925,373	3,290,987	16,311,755	2,412,156	34,194,952	4,253,240	110,500,591
J. Net income after deducting prior year loss	141,392,291	97,123,880	158,113,434	524,613,547	161,288,803	1,521,113,386	132,805,949	3,590,602,082
K. Total tax	24,667,289	14,003,824	23,375,358	78,393,092	22,852,708	221,972,624	21,494,169	546,740,987
L. Net profits (F) after deducting tax (K)	134,971,992	90,046,919	153,250,415	633,135,275	146,356,378	1,421,031,759	142,192,972	3,561,861,596
Cash and stock dividends distributed:								
Cash dividends	119,730,677	64,335,372	99,580,743	477,665,860	79,073,157	714,022,062	99,223,223	2,223,795,585
Stock dividends	13,652,564	3,644,901	14,447,965	28,663,299	29,198,051	60,300,786	7,457,342	267,448,037
Total dividends distributed	133,383,241	67,980,273	114,028,708	506,329,159	108,271,208	774,322,848	106,680,565	2,491,243,622

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Distribution	Industrial divisions						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, and related business	Combinations, predominant industry not ascertainable	Nominal concerns
A. Receipts, taxable income:							
Gross sales, or operating revenue	$1,798,759,813	$1,159,769,625	$38,134,885,379	$1,268,256,639	$4,616,357,471	$242,846,892	
Gross profits from sales	*322,008,532*	*472,247,826*	*6,537,338,383*	*518,649,002*	*264,118,550*	*37,418,630*	
Miscellaneous income	498,481,868	10,387,413,751	1,645,880,074	1,555,323,237	7,475,992,812	69,515,993	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	8,807,426	333,664,300	66,171,883	15,772,503	355,413,144	9,650,009	
Interest on Federal, State, and municipal bonds	2,665,675	30,645,844	12,714,162	1,838,799	367,202,545	1,247,600	$8,213
C. Total receipts	2,308,714,782	11,911,493,520	39,859,651,498	2,841,191,178	12,814,965,972	323,260,494	8,213
D. Disbursements:							
Cost of goods sold, or operating expense	1,476,751,281	687,521,799	31,597,546,996	749,607,637	4,352,238,921	205,428,262	
Interest paid	29,441,662	1,068,494,268	246,136,358	67,031,711	1,437,024,636	8,487,797	58,127
Depreciation	51,769,200	587,883,951	236,661,942	108,135,676	189,182,763	8,472,010	38,487
Depletion	657,708	7,831,271	12,974,745	971,614	12,373,602	732,125	
Miscellaneous expense	625,477,115	7,861,503,842	6,720,905,562	1,723,633,328	[2] 5,033,926,177	84,060,768	1,859,499
E. Total disbursements	2,184,096,966	10,213,235,131	38,814,225,603	2,649,379,966	[2] 11,024,746,099	307,180,962	1,956,113
F. Net profits	124,617,816	1,698,258,389	1,045,425,895	191,811,212	1,790,219,873	16,079,532	[3] 1,947,900
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	11,473,101	364,310,144	78,886,045	17,611,302	722,615,689	10,897,609	8,213
H. Net income	113,144,715	1,333,948,245	966,539,850	174,199,910	1,067,604,184	5,181,923	[3] 1,956,113
I. Prior year net loss deducted by concerns showing net income in 1925	8,742,386	17,753,750	34,189,024	8,603,195	31,749,045	1,272,085	
J. Net income after deducting prior year loss	104,402,329	1,316,194,495	932,350,826	165,596,715	1,035,855,139	3,909,838	[3] 1,956,113
K. Total tax	17,580,920	186,313,840	145,349,645	28,466,993	179,948,691	2,277,058	
L. Net profits (F) after deducting tax (K)	107,036,896	1,511,944,549	900,076,250	163,344,219	1,610,271,182	13,802,474	[3] 1,947,900
Cash and stock dividends distributed:							
Cash dividends	70,004,617	1,006,817,385	506,373,789	107,851,777	896,836,565	11,750,071	4,500
Stock dividends	11,568,878	77,156,237	90,481,298	9,475,352	78,637,779	1,725,246	6,600
Total dividends distributed	81,573,495	1,083,973,622	596,855,087	117,327,129	975,474,344	13,475,317	11,100

[1] For corresponding data expressed as percentages of total receipts. See p. 114. [2] Includes special nonexpense deductions of life insurance companies. See p. 9. [3] Deficit.

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TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax; distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME

[Income returned for the calendar year ended Dec. 31, 1925] [1]

Distribution	Industrial divisions						
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales, or operating revenue	$90,507,029,613	$424,590,380	$2,912,540,217	$11,273,700,451	$5,968,009,117	$1,154,714,663	$1,330,640,978
Gross profits from sales	*19,908,047,145*	*169,314,873*	*1,001,369,757*	*2,037,053,352*	*1,229,767,094*	*240,576,541*	*339,645,689*
Miscellaneous income	22,200,542,595	145,011,961	746,395,547	170,707,191	133,425,135	20,038,362	20,317,708
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	984,511,008	2,612,598	52,471,445	32,034,867	6,625,582	587,365	22,536,014
Interest on Federal, State, and municipal bonds	394,641,443	468,202	8,401,052	6,382,695	9,754,985	913,679	378,518
C. Total receipts	114,086,724,659	572,683,141	3,719,808,261	11,482,825,204	6,117,814,819	1,176,254,069	1,373,873,218
D. Disbursements:							
Cost of goods sold, or operating expense	70,598,982,468	255,275,507	1,911,170,460	9,236,647,099	4,738,242,023	914,138,122	990,995,289
Interest paid	2,752,367,343	11,685,771	49,329,463	90,998,212	46,211,769	7,919,097	21,240,233
Depreciation	2,363,420,725	22,078,024	195,734,590	150,568,262	111,980,431	13,154,620	24,403,252
Depletion	375,622,419	7,790,386	219,235,282	816,984	7,341,860	20,114	3,199
Miscellaneous expense	[2] 27,033,495,556	195,910,701	829,866,225	1,431,904,841	784,543,358	163,498,039	191,350,860
E. Total disbursements	[2] 103,123,888,511	492,740,389	3,205,336,020	10,910,935,398	5,688,319,441	1,098,729,992	1,227,992,833
F. Net profits	10,962,836,148	79,942,752	514,472,241	571,889,806	429,495,378	77,524,077	145,880,385
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	1,379,152,451	3,080,800	60,872,497	38,417,562	16,380,567	1,501,044	22,914,532
H. Net income	9,583,683,697	76,861,952	453,599,744	533,472,244	413,114,811	76,023,033	122,965,853
I. Prior year net loss deducted by concerns showing net income in 1925	243,078,565	5,205,817	25,062,672	9,484,242	26,835,733	3,729,196	2,254,793
J. Net income after deducting prior year loss	9,340,605,132	71,656,135	428,537,072	523,988,002	386,279,078	72,293,837	120,711,060
K. Total tax	1,170,331,206	8,603,812	55,049,260	66,586,899	48,814,565	9,168,527	15,411,932
L. Net profits (F) after deducting tax (K)	9,792,504,942	71,338,940	459,422,981	505,302,907	380,680,813	68,355,550	130,468,453
Cash and stock dividends distributed:							
Cash dividends	4,817,301,320	26,731,485	304,681,577	297,424,857	169,306,552	25,923,756	32,697,645
Stock dividends	502,489,520	3,436,666	2,605,492	69,045,505	24,950,679	9,813,925	1,152,713
Total dividends distributed	5,319,790,840	30,168,151	307,287,069	366,470,362	194,257,231	35,737,681	33,850,358

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Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales, or operating revenue	$2,244,148,541	$1,231,185,018	$1,493,522,225	$5,869,894,845	$1,311,121,356	$15,786,325,252	$1,950,029,854	$49,613,292,300
Gross profits from sales	*579,535,789*	*333,002,287*	*574,740,920*	*1,795,389,749*	*454,798,974*	*3,399,517,716*	*585,445,851*	*11,567,471,962*
Miscellaneous income	128,885,179	26,264,035	484,625,230	448,268,359	31,057,702	1,505,166,066	38,222,047	3,006,977,014
B. Receipts, tax-exempt income:								
Dividends on capital stock of domestic corporations	7,429,405	3,113,696	10,337,290	156,860,437	2,853,381	43,856,913	18,489,818	304,724,772
Interest on Federal, State, and municipal bonds	2,352,406	1,576,736	3,787,035	11,958,976	2,502,006	38,552,092	7,745,015	85,904,139
C. Total receipts	2,382,815,531	1,262,139,485	1,992,271,780	6,486,982,617	1,347,534,445	17,373,900,323	2,014,486,734	53,010,898,225
D. Disbursements:								
Cost of goods sold, or operating expense	1,664,614,752	898,182,731	918,781,305	4,076,505,096	856,322,382	12,386,807,536	1,364,584,003	38,045,820,338
Interest paid	29,118,424	13,763,404	14,683,477	60,914,423	9,862,040	135,825,081	13,072,018	443,608,178
Depreciation	56,051,063	38,935,870	42,231,358	220,256,171	49,400,852	409,062,721	38,949,887	1,154,994,487
Depletion	33,037,907	833,970	695,524	58,703,716	1,681,515	19,508,860	730,514	123,374,163
Miscellaneous expense	389,895,476	194,546,908	810,846,839	1,278,506,327	243,365,083	2,583,533,983	397,123,085	8,469,114,799
E. Total disbursements	2,172,717,622	1,146,262,883	1,787,238,503	5,694,885,733	1,160,631,872	15,534,738,181	1,814,459,507	48,236,911,965
F. Net profit	210,097,909	115,876,602	205,033,277	792,096,884	186,902,573	1,839,162,142	200,027,227	4,773,986,260
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	9,781,811	4,690,432	14,124,325	168,819,413	5,355,387	82,409,005	26,234,833	390,628,911
H. Net income	200,316,098	111,186,170	190,908,952	623,277,471	181,547,186	1,756,753,137	173,792,394	4,383,357,349
I. Prior year net loss deducted by concerns showing net income in 1925	5,808,164	1,925,373	3,290,987	16,311,755	2,412,156	34,194,952	4,253,240	110,500,591
J. Net income after deducting prior year loss	194,507,934	109,260,797	187,617,965	606,965,716	179,135,030	1,722,558,185	169,539,154	4,272,856,758
K. Total tax	24,667,289	14,003,824	23,375,358	78,393,092	22,852,708	221,972,624	21,494,169	546,740,987
L. Net profits (F) after deducting tax (K)	185,430,620	101,872,778	181,657,919	713,703,792	164,049,865	1,617,189,518	178,533,058	4,227,245,273
Cash and stock dividends distributed:								
Cash dividends	112,691,908	61,811,559	98,103,123	472,030,899	77,077,687	695,727,284	96,427,321	2,139,222,591
Stock dividends	10,903,792	3,376,624	14,008,423	28,406,893	29,058,659	58,889,504	6,769,390	256,376,107
Total dividends distributed	123,595,700	65,188,183	112,111,546	500,437,792	106,136,346	754,616,788	103,196,711	2,139,598,698

[1] Fiscal year returns are included. See p. 1.

[2] Includes special nonexpense deductions of life insurance companies. See p. 9.

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TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax and net profit after deducting tax; distributed by major industrial groups*—Continued

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions						
	Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, and related business	Combinations, predominant industry not ascertainable	Nominal concerns
A. Receipts, taxable income:							
Gross sales, or operating revenue	$1,494,029,103	$1,022,241,736	$31,476,532,030	$1,003,176,170	$2,397,145,318	$163,482,359	
Gross profits from sales	*283,936,406*	*412,546,321*	*5,801,369,845*	*408,256,885*	*228,045,159*	*35,735,987*	
Miscellaneous income	414,140,656	9,637,092,426	1,082,863,110	1,266,230,995	5,858,062,035	43,768,851	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations	6,324,488	293,174,143	57,636,518	13,760,569	247,978,953	5,827,522	
Interest on Federal, State, and municipal bonds	1,969,380	27,599,591	11,223,664	1,675,720	256,405,788	993,907	
C. Total receipts	1,916,463,627	10,980,107,896	32,628,255,322	2,284,843,454	8,759,592,094	214,072,639	
D. Disbursements:							
Cost of goods sold, or operating expense	1,210,092,697	609,695,415	25,675,162,185	594,919,285	2,169,100,159	127,746,422	
Interest paid	20,566,818	931,083,354	175,563,862	38,669,061	1,077,956,663	3,904,173	
Depreciation	38,450,559	534,064,115	192,004,802	78,551,079	142,530,043	5,013,026	
Depletion	491,836	7,266,696	6,397,505	136,421	10,457,867	472,263	
Miscellaneous expense	482,077,141	7,108,531,808	5,256,220,790	1,310,705,084	[1] 3,331,339,381	49,729,627	
E. Total disbursements	1,751,679,051	9,190,641,388	31,305,349,144	2,022,980,930	[1] 6,731,384,113	186,865,511	
F. Net profits	164,784,576	1,789,466,508	1,322,906,178	261,862,524	2,028,207,981	27,207,128	
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	8,293,868	320,773,734	68,860,182	15,436,289	504,384,741	6,821,429	
H. Net income	156,490,708	1,468,692,774	1,254,045,996	246,426,235	1,523,823,240	20,385,699	
I. Prior year net loss deducted by concerns showing net income in 1925	8,742,386	17,753,750	34,189,024	8,603,195	31,749,045	1,272,085	
J. Net income after deducting prior year loss	147,748,322	1,450,939,024	1,219,856,972	237,823,040	1,492,074,195	19,113,614	
K. Total tax	17,580,920	186,313,840	145,349,645	28,466,993	179,948,691	2,277,058	
L. Net profits (F) after deducting tax (K)	147,203,656	1,603,152,668	1,177,556,533	233,395,531	1,848,259,290	24,930,070	
Cash and stock dividends distributed:							
Cash dividends	56,509,033	950,601,602	472,621,013	100,280,180	758,125,566	8,528,273	
Stock dividends	11,176,200	61,631,037	84,722,681	9,299,915	71,816,382	1,425,040	
Total dividends distributed	67,685,233	1,012,232,639	557,343,694	109,580,095	829,941,948	9,953,313	

[1] Includes special nonexpense deductions of life insurance companies. See p. 9.

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PART 3.—CORPORATIONS REPORTING NO NET INCOME

[Income returned for the calendar year ended Dec. 31, 1925] [1]

Distribution	Industrial divisions						
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing			
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:							
Gross sales, or operating revenue	$18,256,112,489	$167,375,663	$953,964,446	$1,864,795,772	$1,504,856,586	$314,620,198	$92,269,580
Gross profits from sales	*2,208,564,583*	*23,092,966*	*191,027,719*	*215,755,083*	*115,448,962*	*26,799,657*	*11,112,880*
Miscellaneous income	4,051,980,233	52,571,802	245,974,321	57,838,610	101,571,731	24,012,421	3,588,825
B. Receipts, tax-exempt:							
Dividends on capital stock of domestic corporations	190,969,724	1,392,219	13,500,655	1,112,196	1,973,797	558,452	3,125
Interest on Federal, State, and municipal bonds	125,204,999	387,031	2,791,959	595,669	691,100	243,156	11,853
C. Total receipts	22,624,267,445	221,726,715	1,216,231,381	1,924,342,247	1,609,093,214	339,434,227	95,873,383
D. Disbursements:							
Cost of goods sold, or operating expense	16,047,547,906	144,282,697	762,936,727	1,649,040,689	1,389,407,624	287,820,541	81,156,700
Interest paid	864,601,736	22,861,394	54,759,197	32,127,145	31,110,343	5,317,915	2,012,825
Depreciation	494,290,014	10,920,825	84,329,029	36,263,775	34,549,113	5,339,465	2,986,254
Depletion	96,439,358	3,341,136	62,230,654	427,427	342,959	1,289,680	43,464
Miscellaneous expense	[2] 6,767,841,803	97,756,364	445,639,690	296,287,460	265,790,668	67,760,254	23,600,607
E. Total disbursements	[2] 24,270,720,817	279,162,416	1,409,895,297	2,014,146,496	1,721,200,707	367,527,855	109,799,850
F. Deficit	1,646,453,372	57,435,701	193,663,916	89,804,249	112,107,493	28,093,628	13,926,467
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	316,174,723	1,779,250	16,292,614	1,707,865	2,664,897	801,608	14,978
H. Deficit	1,962,628,095	59,214,951	209,956,530	91,512,114	114,772,390	28,895,236	13,941,445
Cash and stock dividends distributed:							
Cash dividends	372,173,187	4,166,740	30,460,416	14,761,177	16,850,285	12,834,577	365,642
Stock dividends	41,941,847	616,799	1,272,983	3,068,832	1,878,731	155,113	17,631
Total dividends distributed	414,115,034	4,783,539	31,733,399	17,830,009	18,729,016	12,989,690	383,273

[1] Fiscal year returns are included. See p. 1.

[2] Includes special nonexpense deductions of life-insurance companies. See p. 9.

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TABLE 9.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax and net profit after deducting tax; distributed by major industrial groups*—Continued

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions							
	Manufacturing							
	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing
A. Receipts, taxable income:								
Gross sales, or operating revenue	$558,851,269	$214,839,990	$242,285,079	$554,758,688	$145,722,547	$1,687,300,444	$290,203,124	$7,470,503,277
Gross profits from sales	*85,374,912*	*29,985,541*	*67,112,801*	*110,175,738*	*21,784,204*	*264,938,146*	*64,065,604*	*1,012,558,538*
Miscellaneous income	26,298,032	15,427,246	50,596,474	33,974,929	10,950,886	84,846,486	13,878,808	422,984,448
B. Receipts, tax-exempt:								
Dividends on capital stock of domestic corporations	1,904,713	279,391	904,316	1,567,161	106,682	2,757,050	132,895	11,299,778
Interest on Federal, State, and municipal bonds	752,302	31,667	192,711	216,491	46,058	2,529,990	260,224	5,571,221
C. Total receipts	587,806,316	230,578,294	293,978,580	590,517,269	156,826,173	1,777,433,970	304,475,051	7,910,358,724
D. Disbursements:								
Cost of goods sold, or operating expense	473,476,357	184,854,449	175,172,278	444,582,950	123,938,343	1,422,362,298	226,137,520	6,457,949,749
Interest paid	17,599,314	8,087,354	4,718,870	25,884,745	3,633,787	40,646,820	6,911,399	178,050,517
Depreciation	19,667,935	8,595,117	7,878,809	24,096,121	6,480,265	54,539,774	7,113,127	207,509,755
Depletion	12,249,943	288,916	156,837	4,323,444	302,084	1,051,186	73,151	20,549,091
Miscellaneous expense	115,271,395	40,578,317	134,459,290	172,198,526	40,165,181	454,991,651	100,579,940	1,711,683,289
E. Total disbursements	638,264,944	242,404,153	322,386,084	671,085,786	174,519,660	1,973,591,729	340,815,137	8,575,742,401
F. Deficit	50,458,628	11,825,859	28,407,504	80,568,517	17,693,487	196,157,759	36,340,086	665,383,677
G. Deduction from net profits to arrive at net income as defined in revenue act:								
Tax-exempt interest and dividends received on capital stock of domestic corporations	2,657,015	311,058	1,097,027	1,783,652	152,740	5,287,040	393,119	16,870,999
H. Deficit	53,115,643	12,136,917	29,504,531	82,352,169	17,846,227	201,444,799	36,733,205	682,254,676
Cash and stock dividends distributed:								
Cash dividends	7,038,769	2,523,813	1,477,620	5,634,961	1,995,470	18,294,778	2,795,902	84,572,994
Stock dividends	2,748,772	268,277	439,542	256,406	139,392	1,411,282	687,952	11,071,930
Total dividends distributed	9,787,541	2,792,090	1,917,162	5,891,367	2,134,862	19,706,060	3,483,854	95,644,924

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Distribution	Industrial divisions: Construction	Transportation and other public utilities	Trade	Public service, professional, amusements, hotels, etc.	Finance, banking, insurance, and related business	Combinations, predominant industry not ascertainable	Nominal concerns
A. Receipts, taxable income:							
Gross sales, or operating income	$304,730,710	$137,527,889	$6,658,353,349	$265,080,469	$2,219,212,153	$79,364,533	
Gross profits from sales	*38,072,126*	*59,701,505*	*735,968,538*	*110,392,117*	*36,073,391*	*1,682,693*	
Miscellaneous income	84,341,212	750,321,325	563,016,964	289,092,242	1,617,930,777	25,747,142	
B. Receipts, tax-exempt:							
Dividends on capital stock of domestic corporations	2,482,938	40,490,157	8,535,365	2,011,934	107,434,191	3,822,487	
Interest on Federal, State, and municipal bonds	696,295	3,046,253	1,490,498	163,079	110,796,757	253,693	$8,213
C. Total receipts	392,251,155	931,385,624	7,231,396,176	556,347,724	4,055,373,878	109,187,855	8,213
D. Disbursements:							
Cost of goods sold, or operating expense	266,658,584	77,826,384	5,922,384,811	154,688,352	2,183,138,762	77,681,840	
Interest paid	8,874,844	137,410,914	70,572,496	28,362,650	359,067,973	4,583,624	58,127
Depreciation	13,318,641	53,819,836	44,657,140	29,584,597	46,652,720	3,458,984	38,487
Depletion	165,872	564,575	6,577,240	835,193	1,915,735	259,862	
Miscellaneous expense	143,399,974	752,972,034	1,464,684,772	412,928,244	[1] 1,702,586,796	34,331,141	1,859,499
E. Total disbursements	432,417,915	1,022,593,743	7,508,876,459	626,399,036	[1] 4,293,361,986	120,315,451	1,956,113
F. Deficit	40,166,760	91,208,119	277,480,283	70,051,312	237,988,108	11,127,596	1,947,900
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations	3,179,233	43,536,410	10,025,863	2,175,013	218,230,948	4,076,180	8,213
H. Deficit	43,345,993	134,744,529	287,506,146	72,226,325	456,219,056	15,203,776	1,956,113
Cash and stock dividends distributed:							
Cash dividends	13,495,584	56,215,783	33,752,776	7,571,597	138,710,999	3,221,798	4,500
Stock dividends	392,678	15,525,200	5,758,617	175,437	6,821,397	300,206	6,600
Total dividends distributed	13,888,262	71,740,983	39,511,393	7,747,034	145,532,396	3,522,004	11,100

[1] Includes special nonexpense deductions of life insurance companies. See p. 9.

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TABLE 10.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts*

ALL CORPORATIONS [1]

[Income returned for the calendar year ended Dec. 31, 1925] [2]

Distribution	Aggregate	Industrial divisions									
				Manufacturing							
		Agriculture and related industries	Mining and quarrying	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances
A. Receipts, taxable income:											
Gross sales, or operating revenue	79.56	74.52	78.33	98.00	96.71	96.94	96.81	94.36	96.87	75.92	90.78
Gross profits from sales	*16.18*	*24.22*	*24.15*	*16.80*	*17.41*	*17.64*	*23.87*	*22.38*	*24.32*	*28.07*	*26.89*
Miscellaneous income	19.20	24.87	20.10	1.70	3.04	2.91	1.63	5.22	2.79	23.41	6.81
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations	.86	.50	1.34	.25	.11	.08	1.53	.32	.23	.49	2.24
Interest on Federal, State, and municipal bonds	.38	.11	.23	.05	.14	.07	.03	.10	.11	.18	.17
C. Total receipts	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
D. Disbursements:											
Cost of goods sold, or operating expense	63.38	50.30	54.18	81.19	79.30	79.30	72.95	71.97	72.56	47.85	63.88
Interest paid	2.65	4.35	2.11	.92	1.00	.87	1.58	1.57	1.46	.85	1.23
Depreciation	2.09	4.15	5.67	1.39	1.90	1.22	1.86	2.55	3.18	2.19	3.45
Depletion	.35	1.40	5.70	.01	.10	.09	.01	1.52	.08	.04	.89
Miscellaneous expense	[3] 24.72	36.97	25.84	12.89	13.59	15.26	14.62	17.01	15.75	41.34	20.50
E. Total disbursements	[3] 93.19	97.17	93.50	96.40	95.89	96.74	91.02	94.62	93.03	92.27	89.95
F. Net profits	6.81	2.83	6.50	3.60	4.11	3.26	8.98	5.38	6.97	7.73	10.05
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations	18.20	21.59	24.05	8.32	6.00	4.66	17.38	7.79	4.81	8.62	23.98
H. Net income	81.80	78.41	75.95	91.68	94.00	95.34	82.62	92.21	95.19	91.38	76.02
I. Prior year net loss deducted by concerns showing net income in 1925	2.61	23.13	7.81	1.97	8.46	7.54	1.71	3.64	1.85	1.86	2.29
J. Net income after deducting prior year loss	79.19	55.28	68.14	89.71	85.54	87.80	80.91	88.57	93.34	89.52	73.73
K. Total tax	12.56	38.23	17.16	13.81	15.38	18.55	11.68	15.45	13.46	13.24	11.02
L. Net profits (F) after deducting tax (K)	87.44	61.77	82.84	86.19	84.62	81.45	88.32	84.55	86.54	86.76	88.98
Per cent of net profits after deducting tax (K) to total receipts (C)	5.96	1.75	5.38	3.10	3.48	2.66	7.93	4.54	6.03	6.70	8.95

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Distribution	Industrial divisions										
	Manufacturing				Construction	Transportation and other public utilities	Trade	Public service—professional, amusements, hotels, etc.	Finance—banking, insurance, and related business	Combinations—predominant industry not ascertainable	Nominal concerns
	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries	Total manufacturing							
A. Receipts, taxable income:											
Gross sales, or operating revenue	96.84	91.25	96.60	93.70	77.91	9.74	95.67	44.64	36.02	75.12	
Gross profits from sales	*31.68*	*19.13*	*28.01*	*20.65*	*13.94*	*3.96*	*16.40*	*18.25*	*2.06*	*11.58*	
Miscellaneous income	2.79	8.30	2.25	5.63	21.59	87.20	4.13	54.74	58.34	21.50	
B. Receipts, tax-exempt income:											
Dividends on capital stock of domestic corporations	.20	.24	.80	.52	.38	2.80	.17	.56	2.77	2.99	
Interest on Federal, State, and municipal bonds	.17	.21	.35	.15	.12	.26	.03	.06	2.87	.39	
C. Total receipts	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
D. Disbursements:											
Cost of goods sold, or operating expense	65.16	72.10	68.60	73.05	63.96	5.77	79.27	26.38	33.96	63.55	
Interest paid	.90	.92	.86	1.02	1.28	8.97	.62	2.36	11.21	2.63	
Depreciation	3.71	2.42	1.99	2.24	2.24	4.94	.60	3.81	1.48	2.62	
Depletion	.13	.11	.03	.24	.03	.07	.03	.03	.10	.22	
Miscellaneous expense	18.85	15.87	21.46	16.71	27.09	65.99	16.86	60.67	[3] 39.28	26.01	
E. Total disbursements	88.75	91.42	92.94	93.26	94.60	85.74	97.38	93.25	[3] 86.03	95.03	
F. Net profits	11.25	8.58	7.06	6.74	5.40	14.26	2.62	6.75	13.97	4.97	
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations	3.26	5.34	16.27	9.92	9.21	21.45	7.55	9.18	40.36	67.77	
H. Net income	96.74	94.66	83.73	90.08	90.79	78.55	92.45	90.82	59.64	32.23	
I. Prior year net loss deducted by concerns showing net income in 1925	1.42	2.08	2.60	2.69	7.02	1.05	3.27	4.49	1.78	7.91	
J. Net income after deducting prior year loss	95.32	92.58	81.13	87.39	83.77	77.50	89.18	86.33	57.86	24.32	
K. Total tax	13.51	13.51	13.13	13.31	14.11	10.97	13.90	14.84	10.05	14.16	
L. Net profits (F) after deducting tax (K)	86.49	86.49	86.87	86.69	85.89	89.03	86.10	85.16	89.95	85.84	
Per cent of net profits after deducting tax (K) to total receipts (C)	9.73	7.42	6.13	5.85	4.64	12.69	2.26	5.75	12.57	4.27	

[1] For corresponding data expressed in absolute figures, see p. 105.
[2] Fiscal year returns are included, see p. 1.
[3] Includes special nonexpense deductions of life insurance companies, see p 9.

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TABLE 11.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, prior year loss, and income tax*

[Income returned for the calendar year ended Dec. 31, 1925] [1]

Serial No.	Industries	Total number of corporations	Corporations reporting net income		
			Number	Gross income	Net income
1	Agriculture and related industries	9,904	4,662	$572,214,939	$76,861,952
	Mining and quarrying:				
2	Coal mining	3,767	1,102	668,332,746	48,538,279
3	Metal mining	2,284	417	422,259,223	63,668,413
4	Nonmetal mining	5,102	1,942	2,233,956,440	276,762,107
5	Quarrying	1,944	1,006	244,978,123	38,677,059
6	Mining and quarrying, n. p. d.[2]	693	124	88,665,647	10,047,491
7	Holders and lessors	3,373	897	53,215,030	15,906,395
	Total mining and quarrying	19,163	5,488	3,711,407,209	453,599,744
	Manufacturing:				
8	Food products, beverages, and tobacco	14,722	9,303	11,476,442,509	533,472,244
9	Textiles and textile products, other than clothing	5,479	3,359	3,840,208,007	295,876,135
10	Clothing	6,792	4,145	2,267,851,827	117,238,676
	Total textiles and textile products	12,271	7,504	6,108,059,834	413,114,811
11	Leather and leather products	2,359	1,373	1,175,340,390	76,023,033
12	Rubber and rubber goods	638	349	1,373,494,704	122,965,853
13	Lumber and wood products	7,633	4,657	2,380,463,125	200,316,098
14	Paper, pulp, and products	1,940	1,288	1,260,562,749	111,186,170
15	Printing and publishing	9,920	6,523	1,988,484,745	190,908,952
16	Chemicals and allied substances	6,962	3,951	6,475,023,641	623,277,471
17	Stone, clay, and glass products	4,454	2,753	1,345,032,439	181,547,186
18	Metal and metal products	21,529	12,760	17,335,348,231	1,756,753,137
19	All other manufacturing	6,246	3,676	2,006,741,719	173,792,394
	Total manufacturing	88,674	54,137	52,924,994,086	4,383,357,349
20	Construction	15,338	9,701	1,914,494,247	156,490,708
	Transportation and other public utilities:				
21	Rail transportation	1,749	909	6,132,558,352	735,470,260
22	Water transportation	1,748	956	248,603,747	40,161,316
23	Local transportation, cartage, and storage	9,229	5,485	462,786,225	47,044,946
24	Electric light and power companies; gas companies	9,520	6,750	3,360,590,529	539,136,244
25	All other transportation and other public utilities, n. p. d.[2]	1,367	762	747,969,452	106,880,008
	Total transportation and other public utilities	23,613	14,862	10,952,508,305	1,468,692,774
26	Trade	109,588	71,910	32,617,031,658	1,254,045,996
27	Public service: Professional, amusements, hotels, etc.	28,981	16,571	2,283,167,734	246,426,235
	Finance:				
28	Banking and related business	34,573	24,180	2,306,078,018	419,213,053
29	Stock and bond brokers	74,010	44,330	4,015,709,756	782,569,450
30	Insurance	1,970	1,168	1,282,557,543	173,279,023
31	All other finance, n. p. d.[2]	5,394	3,568	898,840,989	148,761,714
	Total finance	115,947	73,246	8,503,186,306	1,523,823,240
32	All other concerns	5,320	1,757	213,078,732	20,385,699
33	Nominal concerns (inactive and nature of business not given)	13,544			
	Grand total	430,072	252,334	113,692,083,216	9,583,683,697

[1] Fiscal year returns are included. See p. 1.
[2] Main business not precisely defined.

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TABLE 11.—*Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, prior year loss, and income tax*—Continued

Serial No.	Industries	Corporations reporting net income	
		Prior year loss deduction from net income for net taxable income	Income tax
1	Agriculture and related industries	$5,205,817	$8,604,382
	Mining and quarrying:		
2	Coal mining	5,143,447	5,587,686
3	Metal mining	2,316,309	7,926,505
4	Nonmetal mining	15,324,645	33,685,331
5	Quarrying	787,455	4,794,827
6	Mining and quarrying, n. p. d.[1]	669,973	1,207,097
7	Holders and lessors	820,843	1,847,844
	Total mining and quarrying	25,062,672	55,048,690
	Manufacturing:		
8	Food products, beverages, and tobacco	9,484,242	66,586,899
9	Textiles and textile products, other than clothing	21,665,443	34,980,447
10	Clothing	5,170,290	13,834,118
	Total textiles and textile products	26,835,733	48,814,565
11	Leather and leather products	3,729,196	9,168,527
12	Rubber and rubber goods	2,254,793	15,411,932
13	Lumber and wood products	5,808,164	24,667,289
14	Paper, pulp, and products	1,925,373	14,003,824
15	Printing and publishing	3,290,987	23,375,358
16	Chemicals and allied substances	16,311,755	78,393,092
17	Stone, clay, and glass products	2,412,156	22,852,708
18	Metal and metal products	34,194,952	221,972,624
19	All other manufacturing	4,253,240	21,494,169
	Total manufacturing	110,500,591	546,740,987
20	Construction	8,742,386	17,580,920
	Transportation and other public utilities:		
21	Rail transportation	6,724,231	94,395,166
22	Water transportation	3,700,961	4,518,823
23	Local transportation, cartage, and storage	1,447,791	5,076,831
24	Electric light and power companies; gas companies	5,113,443	68,599,031
25	All other transportation and other public utilities, n. p. d.[1]	767,324	13,723,989
	Total transportation and other public utilities	17,753,750	186,313,840
26	Trade	34,189,024	145,349,645
27	Public service: Professional, amusements, hotels, etc	8,603,195	28,466,993
	Finance:		
28	Banking and related business	6,827,296	49,379,668
29	Stock and bond brokers	20,724,309	92,000,579
30	Insurance	2,484,623	20,166,144
31	All other finance, n. p. d.[1]	1,712,817	18,402,300
	Total finance	31,749,045	179,948,691
32	All other concerns	1,272,085	2,277,058
33	Nominal concerns (inactive and nature of business not given)		
	Grand total	243,078,565	1,170,331,206

[1] Main business not precisely defined.

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TABLE 11.—*Corporation returns distributed by industrial groups and subgroups showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, prior year loss, and income tax*—Continued

Serial No.	Industries	Corporations reporting no net income		
		Number	Gross income	Deficit
1	Agriculture and related industries	5,242	$221,339,684	$59,214,951
	Mining and quarrying:			
2	Coal mining	2,665	465,150,066	70,946,135
3	Metal mining	1,867	393,337,129	33,507,588
4	Nonmetal mining	3,160	222,317,012	66,048,399
5	Quarrying	938	32,276,663	6,765,541
6	Mining and quarrying n. p. d.[1]	569	90,458,879	9,750,279
7	Holders and lessors	4,476	9,899,673	22,938,588
	Total mining and quarrying	13,675	1,213,439,422	209,956,530
	Manufacturing:			
8	Food products, beverages, and tobacco	5,419	1,923,746,578	91,512,114
9	Textiles and textile clothing	2,120	1,110,026,200	81,228,592
10	Clothing	2,647	498,375,914	33,543,798
	Total textiles and textile products	4,767	1,608,402,114	114,772,390
11	Leather and leather products	986	339,191,071	28,895,236
12	Rubber and rubber goods	289	95,861,530	13,941,445
13	Lumber and wood products	2,976	587,054,014	53,115,643
14	Paper, pulp, and products	652	230,546,627	12,136,917
15	Printing and publishing	3,397	293,785,869	29,504,531
16	Chemicals and allied substances	3,011	590,300,778	82,352,169
17	Stone, clay, and glass products	1,701	156,780,115	17,846,227
18	Metal and metal products	8,769	1,774,903,980	201,444,799
19	All other manufacturing	2,570	304,214,827	36,733,205
	Total manufacturing	34,537	7,904,787,503	682,254,676
20	Construction	5,637	391,554,860	43,345,993
	Transportation and other public utilities:			
21	Rail transportation	840	431,753,884	64,788,317
22	Water transportation	792	75,236,924	19,370,744
23	Local transportation, cartage, and storage	3,744	149,522,319	16,571,464
24	Electric light and power companies; gas companies	2,770	190,678,535	19,396,220
25	All other transportation and other public utilities, n. p. d.[1]	605	81,147,709	14,617,784
	Total transportation and other public utilities	,8,751	928,339,371	134,744,529
26	Trade	37,678	7,229,905,678	287,506,146
27	Public service; Professional, amusements, hotels, etc	12,410	556,184,645	72,226,325
	Finance:			
28	Banking and related business	10,393	518,302,027	110,970,380
29	Stock and bond brokers	29,680	2,638,529,988	205,848,415
30	Insurance	802	697,198,428	94,724,532
31	All other finance, n. p. d.[1]	1,826	90,546,678	44,675,729
	Total finance	42,701	3,944,577,121	456,219,056
32	All other concerns	3,563	108,934,162	15,203,776
33	Nominal concerns (inactive and nature of business not given)	13,544		1,956,113
	Grand total	177,738	22,499,062,446	1,962,628,095

[1] Main business not precisely defined.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*

[Income returned for the calendar year ended Dec. 31, 1925] [1]

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	103	66	$2,041,759	$195,562	$12,443	37	$810,871	$318,924
Alaska	18	4	129,337	35,618	3,906	14	30,048	62,423
Arizona	117	44	3,317,097	332,869	29,423	73	3,591,265	2,212,687
Arkansas	170	102	5,991,996	592,928	35,269	68	2,390,038	281,924
California	1,254	510	39,542,754	7,776,053	836,050	744	28,264,698	14,415,570
Colorado	284	118	3,840,982	406,997	19,646	166	3,392,555	1,638,068
Connecticut	91	48	10,317,789	1,122,264	132,717	43	1,615,470	862,183
Delaware	32	14	346,221	98,493	8,142	18	891,043	211,245
District of Columbia	15	5	1,047,212	121,156	15,157	10	50,931	27,236
Florida	264	144	12,930,621	3,344,832	358,212	120	3,385,838	1,101,220
Georgia	181	93	2,802,524	353,307	25,215	88	1,640,414	806,045
Hawaii	56	30	29,469,608	6,292,926	811,309	26	2,264,208	721,387
Idaho	172	78	5,859,767	454,582	21,492	94	1,438,500	971,906
Illinois	256	133	11,638,952	1,173,509	129,151	123	1,785,817	912,654
Indiana	140	69	3,138,216	248,589	19,494	71	462,109	124,493
Iowa	132	80	4,696,230	367,356	36,187	52	610,736	151,494
Kansas	40	21	499,906	77,473	1,108	19	560,931	307,324
Kentucky	36	15	1,446,520	126,179	13,589	21	122,352	94,264
Louisiana	282	123	5,122,924	685,034	65,016	159	24,240,701	3,581,092
Maine	106	48	9,263,891	675,861	55,919	58	1,459,995	607,775
Maryland	58	18	865,097	110,203	11,598	40	280,349	250,787
Massachusetts	267	136	158,585,888	24,286,239	3,129,216	131	3,491,724	1,063,211
Michigan	268	113	14,310,480	2,028,059	238,736	155	2,827,267	733,174
Minnesota	223	92	4,766,794	441,610	41,726	131	1,770,438	1,158,742
Mississippi	124	96	4,642,803	460,866	31,225	28	1,135,227	508,447
Missouri	195	83	7,821,153	612,446	58,347	112	2,772,064	577,015
Montana	307	120	4,900,796	653,265	52,014	187	3,775,158	1,126,614
Nebraska	101	55	3,544,347	407,655	38,367	46	1,123,129	276,053
Nevada	64	28	1,838,665	286,387	18,955	36	3,185,616	3,754,011
New Hampshire	27	12	344,091	30,997	1,839	15	1,381,056	71,097
New Jersey	157	88	11,831,586	2,469,830	301,298	69	1,673,523	636,506
New Mexico	99	53	2,767,528	356,859	26,410	46	913,789	381,399
New York	481	218	26,134,335	2,566,093	228,994	263	63,436,903	2,598,037
North Carolina	153	68	1,811,052	196,827	11,307	85	1,931,996	331,520
North Dakota	86	37	628,544	61,555	865	49	352,547	143,412
Ohio	238	131	10,092,054	1,061,409	88,833	107	3,184,464	614,510
Oklahoma	156	106	16,133,847	654,259	57,440	50	10,090,325	346,257
Oregon	345	133	11,300,000	1,327,462	146,201	212	5,454,323	2,618,330
Pennsylvania	209	84	27,050,898	1,403,427	148,503	125	4,801,968	1,655,627
Rhode Island	16	8	509,830	144,541	17,633	8	108,633	20,695
South Carolina	134	56	2,119,643	176,020	14,685	78	1,366,714	1,167,068
South Dakota	66	26	2,933,101	93,055	6,792	40	180,787	86,391
Tennessee	118	72	9,679,941	573,242	50,017	46	837,137	152,992
Texas	668	352	23,632,800	1,759,009	155,243	316	10,767,973	2,526,369
Utah	177	102	4,998,504	579,689	45,427	75	701,498	190,659
Vermont	26	6	71,714	11,889	----------	20	330,610	69,948
Virginia	134	44	2,203,179	211,925	12,760	90	778,612	557,144
Washington	596	261	40,145,195	4,983,287	548,777	335	9,538,028	4,431,406
West Virginia	93	27	7,122,626	1,750,335	222,513	66	646,195	239,854
Wisconsin	310	121	8,888,927	1,068,176	113,624	189	1,957,231	817,287
Wyoming	259	171	7,101,215	1,613,808	155,592	88	1,535,880	700,475
Total	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,951

[1] Fiscal year returns are included, see p. 1.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MINING AND QUARRYING

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	209	73	$30,546,522	$4,326,138	$548,394	136	$17,062,724	$1,241,405
Alaska	36	7	483,450	28,711	1,464	29	135,322	68,222
Arizona	357	24	22,532,790	947,615	120,862	333	1,856,043	6,057,661
Arkansas	167	68	15,356,937	2,483,056	308,827	99	2,417,985	618,576
California	1,737	483	254,355,580	41,004,384	4,965,201	1,254	36,808,639	20,189,002
Colorado	1,176	203	49,783,484	7,995,904	947,293	973	11,934,616	4,662,338
Connecticut	44	17	7,112,406	1,092,324	125,353	27	690,434	163,536
Delaware	58	18	34,436,197	1,860,127	240,098	40	1,073,234	670,123
District of Columbia	35	6	1,472,169	838,398	108,632	29	893,877	352,398
Florida	42	20	4,110,673	1,020,570	127,526	22	1,145,895	312,005
Georgia	55	24	4,841,981	581,174	72,726	31	624,724	403,120
Hawaii	2					2	(1)	(1)
Idaho	557	43	5,717,882	2,610,480	332,663	514	535,226	672,141
Illinois	582	196	114,764,974	9,305,258	1,064,527	386	41,698,349	8,876,908
Indiana	369	141	25,399,534	2,503,071	294,181	228	13,769,435	2,918,738
Iowa	204	56	6,319,492	513,550	58,123	148	5,552,779	1,204,262
Kansas	349	123	155,954,019	17,102,024	2,172,715	226	10,790,180	3,633,839
Kentucky	590	221	36,612,259	5,011,045	564,482	369	20,157,407	3,482,641
Louisiana	206	89	17,370,550	1,928,112	173,120	117	4,449,853	1,319,899
Maine	74	17	2,891,130	293,272	32,066	57	799,102	1,075,403
Maryland	139	43	15,517,145	3,089,522	376,832	96	4,307,011	1,154,702
Massachusetts	266	70	74,158,729	7,427,214	876,605	196	32,712,893	4,836,236
Michigan	185	59	48,194,876	5,473,384	675,050	126	3,906,666	1,408,666
Minnesota	331	100	12,042,319	3,149,416	384,530	231	5,643,077	1,920,533
Mississippi	17	6	(1)	(1)	(1)	11	(1)	(1)
Missouri	502	168	100,586,671	20,391,255	2,598,948	334	17,613,699	3,997,543
Montana	605	74	6,252,648	946,498	85,502	531	6,262,645	1,969,584
Nebraska	40	11	4,478,506	419,339	53,838	29	36,979	75,230
Nevada	475	40	1,411,634	229,032	19,391	435	2,806,423	1,738,853
New Hampshire	14	2	(1)	(1)	(1)	12	186,730	35,575
New Jersey	124	56	11,684,642	1,080,887	126,518	68	1,583,625	357,135
New Mexico	111	17	5,070,641	422,614	48,822	94	499,874	414,934
New York	886	273	510,456,513	81,915,893	10,110,616	613	419,315,652	34,625,062
North Carolina	54	20	3,512,594	451,929	54,275	34	657,270	158,021
North Dakota	29	9	811,068	64,394	6,680	20	656,379	126,674
Ohio	926	355	335,866,016	24,938,441	3,079,588	571	90,100,474	12,165,526
Oklahoma	1,062	438	267,167,366	35,530,188	4,103,350	624	39,049,577	12,108,449
Oregon	208	29	2,026,716	294,624	30,388	179	446,548	307,303
Pennsylvania	2,105	679	638,696,555	65,423,208	7,820,619	1,426	274,697,634	39,321,271
Rhode Island	19	5	1,019,083	91,516	3,954	14	58,333	36,233
South Carolina	27	8	914,921	66,372	7,347	19	185,449	83,921
South Dakota	50	6	49,901	3,296		44	93,919	63,357
Tennessee	209	70	13,739,933	1,510,320	168,836	139	11,216,541	2,072,785
Texas	859	336	681,343,806	73,446,464	9,145,539	523	62,681,678	11,811,718
Utah	659	78	34,963,542	7,091,275	901,686	581	6,260,725	3,021,532
Vermont	42	23	12,635,303	1,737,127	221,526	19	639,418	127,591
Virginia	208	81	30,031,380	3,889,873	460,794	127	8,284,984	1,751,825
Washington	622	67	11,146,309	1,249,656	112,851	555	2,400,541	1,458,345
West Virginia	1,117	418	82,894,221	10,035,423	1,113,643	699	38,972,050	12,834,270
Wisconsin	232	62	7,667,917	711,240	84,692	170	1,698,144	537,819
Wyoming	191	56	6,761,552	1,024,492	113,085	135	4,996,331	1,449,485
States grouped [1]			242,673	49,639	4,932		3,072,329	64,135
Total	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,675	1,213,439,422	209,956,530

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TOTAL MANUFACTURING

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	693	429	$192,470,475	$19,068,957	$2,329,134	264	$35,745,657	$3,256,984
Alaska	22	14	2,283,529	196,935	22,586	8	267,395	39,666
Arizona	101	63	19,317,593	1,962,368	244,295	38	5,086,883	275,102
Arkansas	389	242	81,491,106	7,502,419	873,185	147	21,789,068	1,371,602
California	3,419	1,849	1,455,539,058	122,976,224	15,406,799	1,570	326,607,716	26,869,734
Colorado	687	368	295,662,434	23,163,312	2,775,644	319	60,790,295	7,242,603
Connecticut	1,644	1,008	743,361,164	68,429,213	8,488,556	636	109,576,002	13,283,748
Delaware	222	127	286,853,354	24,811,769	3,145,751	95	12,320,249	1,651,414
District of Columbia	235	150	55,241,634	4,523,460	538,054	85	7,597,653	792,901
Florida	693	494	139,303,994	20,738,528	2,486,798	199	14,684,703	2,009,259
Georgia	1,071	748	448,949,566	37,153,092	4,455,260	323	79,929,863	5,983,157
Hawaii	105	72	50,522,296	6,224,522	783,115	33	6,378,288	553,174
Idaho	172	93	41,802,435	1,722,161	206,754	79	20,423,577	1,432,643
Illinois	7,589	5,044	7,699,872,189	433,374,935	54,595,874	2,545	976,152,179	53,985,592
Indiana	2,554	1,597	1,010,420,933	82,367,158	9,959,243	957	142,124,276	14,701,668
Iowa	1,293	758	410,145,463	26,783,995	3,282,222	535	50,025,921	5,067,224
Kansas	510	331	169,505,812	8,860,349	976,089	179	49,419,299	1,883,387
Kentucky	993	633	253,314,484	19,142,662	2,342,216	360	37,138,268	3,117,768
Louisiana	951	543	303,997,868	30,239,489	3,565,861	408	85,995,419	9,381,250
Maine	654	333	185,326,439	19,192,489	2,337,440	321	33,934,640	4,066,744
Maryland	1,194	684	392,955,060	27,576,350	3,334,454	510	80,340,385	6,828,796
Massachusetts	5,081	2,959	2,577,207,540	209,928,323	25,206,491	2,122	723,521,718	55,498,856
Michigan	3,159	1,981	4,352,229,208	529,150,298	67,939,900	1,178	312,866,313	29,501,887
Minnesota	1,725	1,183	870,980,945	45,544,532	5,655,210	542	74,960,834	5,007,678
Mississippi	376	266	92,155,142	7,798,202	899,048	110	21,210,650	1,694,710
Missouri	2,820	1,720	1,457,584,709	114,444,334	14,440,063	1,100	223,729,680	13,371,323
Montana	246	130	35,174,695	1,517,211	170,273	116	8,968,913	410,679
Nebraska	430	282	165,896,248	7,646,999	919,272	148	13,562,342	1,041,397
Nevada	61	23	1,614,590	160,648	8,537	38	2,253,997	332,184
New Hampshire	358	196	83,299,145	5,600,937	666,252	162	46,399,430	4,463,576
New Jersey	3,779	2,306	1,839,251,279	162,062,208	19,835,032	1,473	273,461,446	32,451,011
New Mexico	59	31	7,336,955	308,010	27,285	28	988,774	115,432
New York	17,660	10,536	13,281,605,943	1,111,508,882	140,429,839	7,124	1,799,639,466	144,355,747
North Carolina	1,394	864	708,500,290	59,631,453	7,280,054	530	103,261,920	7,022,495
North Dakota	132	81	10,266,179	988,445	115,593	51	2,957,775	116,460
Ohio	6,080	3,848	3,975,229,149	361,769,473	45,373,240	2,232	551,293,876	65,330,449
Oklahoma	528	332	244,604,090	16,078,219	1,513,304	196	30,962,028	2,656,393
Oregon	930	543	140,737,906	10,700,324	1,245,281	447	68,395,705	5,345,315
Pennsylvania	6,892	4,097	5,070,479,245	446,792,343	56,216,160	2,795	684,016,261	60,599,937
Rhode Island	837	455	385,184,414	29,898,325	3,554,076	382	136,488,510	11,916,657
South Carolina	588	355	221,839,142	12,675,839	1,283,789	233	39,088,005	3,216,920
South Dakota	170	126	18,370,842	833,729	86,925	44	3,854,624	235,378
Tennessee	1,064	669	394,541,708	30,675,650	3,718,254	395	69,166,716	4,208,881
Texas	1,449	896	503,913,286	42,795,371	5,237,784	553	122,196,906	7,499,328
Utah	315	202	43,885,094	3,057,489	350,457	113	23,902,740	2,860,864
Vermont	351	203	63,723,847	4,248,276	523,679	148	18,557,170	1,664,793
Virginia	995	635	235,287,515	16,728,114	1,754,463	360	62,864,781	28,006,140
Washington	1,649	981	365,216,777	24,129,806	2,840,999	668	95,984,170	6,737,144
West Virginia	636	373	310,196,834	25,916,437	3,197,109	263	36,921,509	4,178,948
Wisconsin	3,581	2,241	1,226,525,277	114,559,746	14,084,757	1,340	195,855,535	18,378,135
Wyoming	78	43	3,819,206	197,339	18,531	35	1,127,973	241,543
Total	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	7,904,787,503	682,254,676

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	152	102	$22, 503, 538	$1, 223, 737	$135, 060	50	$4, 608, 297	$418, 346
Alaska	11	6	1, 168, 304	101, 709	11, 456	5	136, 030	17, 650
Arizona	32	23	10, 748, 455	702, 698	88, 355	9	1, 447, 694	28, 336
Arkansas	105	72	14, 551, 602	697, 279	67, 459	33	9, 864, 908	278, 340
California	764	405	479, 817, 164	25, 375, 578	3, 142, 451	359	148, 307, 948	6, 929, 230
Colorado	190	112	76, 659, 290	7, 286, 210	931, 354	78	31, 281, 388	2, 066, 860
Connecticut	143	89	23, 124, 791	1, 184, 618	130, 473	54	3, 991, 981	281, 846
Delaware	53	33	22, 182, 440	1, 638, 704	208, 693	20	1, 374, 346	165, 295
District of Columbia	44	32	33, 215, 526	1, 329, 160	150, 278	12	1, 382, 025	147, 822
Florida	176	124	27, 605, 795	2, 983, 265	354, 104	52	4, 191, 272	557, 382
Georgia	214	163	101, 141, 064	14, 909, 914	1, 899, 138	51	10, 757, 228	543, 956
Hawaii	66	45	31, 842, 196	3, 801, 895	472, 282	21	5, 972, 036	510, 991
Idaho	76	42	9, 259, 952	181, 865	16, 855	34	9, 190, 724	130, 893
Illinois	934	624	4, 251, 102, 800	71, 703, 356	9, 040, 733	310	558, 449, 548	12, 010, 373
Indiana	487	317	223, 083, 216	6, 596, 890	784, 652	170	34, 115, 201	2, 043, 560
Iowa	377	251	206, 244, 483	4, 597, 814	526, 170	126	17, 930, 732	1, 736, 590
Kansas	192	129	79, 683, 576	2, 905, 924	341, 124	63	40, 592, 748	1, 018, 261
Kentucky	284	203	67, 101, 009	4, 125, 082	493, 243	81	9, 388, 984	488, 719
Louisiana	290	148	108, 554, 031	6, 374, 823	630, 368	142	32, 358, 659	4, 936, 084
Maine	131	74	17, 643, 419	894, 606	95, 593	57	2, 545, 278	762, 788
Maryland	243	141	69, 957, 143	3, 041, 269	362, 368	102	20, 635, 463	1, 803, 141
Massachusetts	396	226	200, 158, 798	12, 260, 026	1, 509, 405	170	19, 226, 633	4, 434, 340
Michigan	430	257	166, 935, 823	11, 668, 591	1, 428, 434	173	51, 541, 256	3, 546, 727
Minnesota	532	415	535, 338, 030	16, 048, 558	1, 981, 915	117	21, 477, 081	827, 885
Mississippi	118	90	11, 596, 243	936, 786	101, 617	28	5, 690, 933	194, 692
Missouri	490	303	516, 164, 637	32, 154, 362	4, 100, 487	187	106, 517, 482	4, 234, 384
Montana	99	57	23, 383, 005	723, 177	82, 017	42	3, 383, 011	212, 873
Nebraska	135	93	117, 235, 815	4, 522, 471	571, 462	42	5, 698, 982	306, 030
Nevada	17	10	1, 115, 709	94, 441	1, 650	7	409, 985	15, 497
New Hampshire	28	17	3, 693, 266	122, 499	12, 937	11	684, 684	82, 779
New Jersey	371	232	336, 158, 509	19, 998, 612	2, 506, 422	139	16, 235, 875	1, 689, 836
New Mexico	20	10	857, 829	23, 968	1, 395	10	516, 951	20, 797
New York	1, 617	930	1, 845, 845, 503	153, 628, 224	19, 674, 137	687	356, 480, 899	16, 329, 900
North Carolina	220	154	288, 409, 960	32, 353, 036	4, 177, 949	66	5, 331, 808	399, 581
North Dakota	48	29	6, 946, 716	743, 473	92, 007	19	2, 316, 334	64, 086
Ohio	766	488	297, 215, 440	14, 786, 593	1, 759, 332	278	66, 511, 437	3, 669, 790
Oklahoma	128	85	22, 678, 638	1, 225, 938	143, 857	43	12, 718, 208	246, 211
Oregon	265	147	35, 373, 923	2, 208, 802	243, 988	118	16, 108, 940	522, 427
Pennsylvania	944	550	495, 104, 317	29, 834, 785	3, 745, 075	394	94, 787, 719	6, 722, 916
Rhode Island	62	32	6, 824, 778	332, 837	35, 063	30	2, 161, 435	272, 740
South Carolina	136	83	6, 551, 186	581, 836	59, 409	53	2, 564, 911	270, 736
South Dakota	82	68	13, 249, 844	520, 526	55, 318	14	2, 635, 264	72, 720
Tennessee	278	184	109, 079, 742	7, 068, 048	882, 648	94	20, 984, 042	657, 442
Texas	398	265	122, 296, 096	6, 897, 817	840, 007	133	57, 360, 534	2, 447, 069
Utah	132	89	21, 434, 124	1, 166, 508	127, 296	43	20, 797, 075	2, 578, 463
Vermont	56	37	9, 811, 597	189, 403	19, 321	19	1, 548, 044	148, 032
Virginia	271	184	37, 295, 933	3, 445, 401	407, 254	87	10, 303, 785	815, 256
Washington	364	240	125, 807, 601	5, 069, 063	594, 827	124	19, 323, 124	1, 136, 992
West Virginia	133	92	24, 579, 173	2, 113, 340	251, 774	41	8, 163, 450	305, 299
Wisconsin	1, 197	786	216, 306, 967	11, 046, 371	1, 294, 128	411	43, 356, 249	2, 379, 041
Wyoming	25	15	1, 803. 513	50, 356	3, 559	10	387, 957	31, 110
Total	14, 722	9, 363	11, 476, 442, 509	533, 472, 244	66, 586, 899	5, 419	1, 923, 746, 578	91, 512, 114

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	51	29	$31,422,185	$1,544,089	$180,517	22	$10,595,364	$742,479
Alaska								
Arizona	2	2	(1)	(1)	(1)			
Arkansas	9	7	1,697,813	73,855	8,610	2	(1)	(1)
California	226	124	52,198,862	2,756,489	332,730	102	15,190,938	1,448,720
Colorado	28	17	4,301,656	195,222	20,888	11	668,462	66,295
Connecticut	251	155	150,663,852	7,364,466	853,960	96	25,228,308	4,112,519
Delaware	6	4	8,593,086	628,028	81,124	2	(1)	(1)
District of Columbia	16	9	1,306,990	122,990	14,535	7	295,579	33,137
Florida	15	7	624,316	67,907	7,295	8	289,267	75,751
Georgia	200	141	230,150,257	13,148,936	1,490,714	59	37,025,208	1,569,903
Hawaii	3	2	(1)	(1)	(1)	1	(1)	(1)
Idaho	1	1	(1)	(1)	(1)			
Illinois	776	492	325,457,497	18,359,037	2,241,385	284	54,354,925	4,193,515
Indiana	110	71	53,200,136	4,363,318	532,898	39	4,205,743	467,740
Iowa	45	27	14,129,134	825,254	100,674	18	986,797	112,703
Kansas	14	10	2,002,653	79,397	8,300	4	201,408	13,790
Kentucky	65	47	21,345,199	1,265,231	145,876	18	2,243,353	114,944
Louisiana	44	28	22,766,996	1,174,551	135,264	16	5,109,397	287,039
Maine	72	39	62,563,668	5,810,077	744,076	33	11,309,995	860,252
Maryland	151	96	75,654,913	3,840,037	405,390	55	15,240,869	1,296,491
Massachusetts	905	514	746,077,281	44,135,481	4,739,753	391	381,988,283	27,354,214
Michigan	138	82	37,826,762	2,294,392	265,459	56	11,502,867	740,671
Minnesota	114	79	27,470,195	1,291,566	145,447	35	2,998,123	155,909
Mississippi	14	7	2,064,868	111,745	9,810	7	2,054,004	328,828
Missouri	260	172	95,221,241	4,812,849	588,534	88	15,413,995	866,219
Montana								
Nebraska	22	13	2,080,243	152,648	15,863	9	721,078	42,760
Nevada	1	1	(1)	(1)	(1)			
New Hampshire	60	33	22,066,257	1,698,069	197,217	27	26,103,514	3,170,408
New Jersey	839	525	437,689,209	31,614,691	3,638,371	314	90,886,600	5,744,840
New Mexico								
New York	4,674	2,838	1,817,340,364	98,890,473	11,785,273	1,836	454,415,823	28,365,474
North Carolina	481	287	297,492,716	18,060,763	2,009,099	194	71,288,475	4,167,910
North Dakota	2	1	(1)	(1)	(1)	1	(1)	(1)
Ohio	394	247	157,459,011	10,508,605	1,276,007	147	48,208,375	4,544,754
Oklahoma	20	12	1,962,413	87,236	7,760	8	468,052	93,484
Oregon	50	36	11,923,514	512,108	58,225	14	3,665,239	252,786
Pennsylvania	1,121	691	723,966,721	93,384,129	11,743,922	430	127,122,529	10,136,751
Rhode Island	278	142	241,520,809	16,727,348	1,985,990	136	101,983,729	8,004,407
South Carolina	145	104	178,070,190	10,111,038	1,008,990	41	25,610,505	1,728,167
South Dakota	2	1	(1)	(1)	(1)	1	(1)	(1)
Tennessee	121	82	74,578,918	6,194,903	780,322	39	14,178,470	778,483
Texas	92	57	19,355,677	1,255,607	139,139	35	13,590,329	633,100
Utah	20	11	2,307,764	120,869	10,342	9	900,715	128,050
Vermont	33	19	13,551,862	689,314	85,859	14	4,321,753	312,213
Virginia	74	47	38,572,896	1,645,510	130,349	27	2,490,579	381,242
Washington	74	51	8,795,717	329,955	32,632	23	1,835,321	110,804
West Virginia	26	16	10,022,920	582,932	73,832	10	2,000,525	146,452
Wisconsin	224	127	82,242,125	6,329,442	782,716	97	21,188,990	1,118,272
Wyoming	2	1	(1)	(1)	(1)	1	(1)	(1)
States grouped [1]			320,948	14,254	418		518,628	70,914
Total	12,271	7,504	6,108,059,834	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	2	1	(1)	(1)	(1)	1	(1)	(1)
Alaska								
Arizona								
Arkansas	1					1	(1)	(1)
California	48	22	$11,755,253	$628,760	$78,772	26	$3,300,730	$380,385
Colorado	14	10	1,618,058	94,707	10,445	4	163,201	25,045
Connecticut	22	10	3,660,823	187,350	20,543	12	734,258	108,300
Delaware	17	8	3,568,820	211,637	24,652	9	400,815	160,583
District of Columbia								
Florida	1	1	(1)	(1)	(1)			
Georgia	16	6	1,918,296	116,038	12,425	10	3,191,583	147,066
Hawaii								
Idaho	1	1	(1)	(1)	(1)			
Illinois	143	82	58,539,576	4,933,624	621,687	61	24,060,390	1,407,595
Indiana	24	16	4,560,925	414,102	47,412	8	2,369,793	221,877
Iowa	15	6	4,333,727	106,884	12,317	9	1,470,196	53,422
Kansas	8	7	1,057,022	40,702	2,630	1	(1)	(1)
Kentucky	17	5	75,525	3,456		12	3,313,603	268,822
Louisiana	4	4	1,863,142	31,855	1,994			
Maine	42	22	21,649,033	2,733,791	349,245	20	3,264,606	486,567
Maryland	27	18	11,082,902	397,528	47,332	9	3,274,672	301,333
Massachusetts	639	341	254,830,227	11,708,519	1,375,679	298	107,820,301	7,688,169
Michigan	34	19	8,848,164	455,976	33,490	15	3,123,496	246,474
Minnesota	17	12	10,151,289	349,029	42,989	5	1,661,983	200,241
Mississippi	1	1						
Missouri	80	51	188,352,328	19,396,169	2,488,948	29	8,073,868	925,173
Montana	1					1	(1)	(1)
Nebraska	4	2	(1)	(1)	(1)	2	(1)	(1)
Nevada								
New Hampshire	49	30	15,808,243	452,054	51,070	19	9,892,594	393,951
New Jersey	101	57	32,440,067	1,784,326	208,954	44	12,616,613	1,177,034
New Mexico								
New York	529	348	280,225,121	15,535,543	1,718,284	181	75,891,660	6,949,492
North Carolina	11	7	1,829,545	42,227	4,353	4	1,055,183	41,959
North Dakota	2	2	(1)	(1)				
Ohio	126	65	72,097,137	4,390,029	550,197	61	16,483,350	2,322,439
Oklahoma	4	4	83,786	6,385	214			
Oregon	14	11	1,949,476	68,630	6,906	3	167,470	11,461
Pennsylvania	150	81	81,796,620	6,597,980	795,741	69	22,727,295	3,431,841
Rhode Island	7	6	1,160,356	94,334	11,507	1	(1)	(1)
South Carolina								
South Dakota								
Tennessee	11	6	6,091,301	398,728	50,723	5	80,961	10,533
Texas	16	12	3,955,952	204,425	24,589	4	422,198	28,698
Utah	5	3	57,979	5,037		2	(1)	(1)
Vermont	3	1	(1)	(1)	(1)	2	(1)	(1)
Virginia	17	11	22,953,517	736,447	93,504	6	1,212,645	53,819
Washington	13	9	954,634	72,827	8,212	4	502,683	63,049
West Virginia	4	2	(1)	(1)	(1)	2	(1)	(1)
Wisconsin	117	73	63,481,416	3,731,494	470,302	44	28,761,825	1,472,166
Wyoming	2					2	(1)	(1)
States grouped [1]			2,590,130	92,140	3,411		3,153,099	317,742
Total	2,359	1,373	1,175,340,390	76,023,033	9,168,527	986	339,191,071	28,895,236

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—RUBBER AND RUBBER GOODS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	3	2	(1)	(1)	(1)	1	(1)	(1)
Alaska								
Arizona								
Arkansas	1	1	(1)	(1)	(1)			
California	26	15	$33,685,084	$5,596,758	$725,222	11	$2,638,936	$89,174
Colorado	6	2	(1)	(1)	(1)	4	63,972	10,790
Connecticut	19	13	11,432,630	951,741	120,030	6	264,307	37,786
Delaware	1	1	(1)	(1)	(1)			
District of Columbia								
Florida								
Georgia	4	4	889,263	31,296	2,310			
Hawaii	2	1	(1)	(1)	(1)	1	(1)	(1)
Idaho								
Illinois	34	21	14,497,246	1,339,948	170,383	13	870,244	147,483
Indiana	12	7	6,642,630	313,095	35,328	5	1,826,853	96,775
Iowa	9	2	(1)	(1)	(1)	7	842,510	57,015
Kansas	1	1	(1)	(1)	(1)			
Kentucky	5	2	(1)	(1)	(1)	3	328,504	35,686
Louisiana	3	3	400,825	21,762	1,216			
Maine	3					3	11,922	4,215
Maryland	6	3	1,748,958	61,133	7,632	3	233,669	998
Massachusetts	70	40	146,804,679	15,474,345	1,991,589	30	4,165,886	458,018
Michigan	13	5	3,523,061	310,719	39,487	8	120,105	53,888
Minnesota	3	1	(1)	(1)	(1)	2	(1)	(1)
Mississippi								
Missouri	11	4	297,881	6,153	79	7	300,356	16,235
Montana								
Nebraska	5	2	(1)	(1)	(1)	3	33,450	4,250
Nevada								
New Hampshire	1					1	(1)	(1)
New Jersey	80	39	59,603,034	6,054,831	704,236	41	22,959,202	1,682,702
New Mexico								
New York	124	66	324,370,924	27,496,750	3,500,097	58	30,259,966	7,155,184
North Carolina	2	1	(1)	(1)	(1)	1	(1)	(1)
North Dakota								
Ohio	105	65	692,800,488	59,617,396	7,510,072	40	13,730,670	2,097,737
Oklahoma	3	2	(1)	(1)	(1)	1	(1)	(1)
Oregon	3	2	(1)	(1)	(1)	1	(1)	(1)
Pennsylvania	32	19	45,049,236	3,181,645	324,239	13	1,677,410	463,553
Rhode Island	10	4	2,367,209	388,908	50,211	6	993,762	396,705
South Carolina								
South Dakota	1	1	(1)	(1)	(1)			
Tennessee	1					1	(1)	(1)
Texas	9	4	395,885	42,347	4,711	5	118,728	73,468
Utah								
Vermont								
Virginia	3	2	(1)	(1)	(1)	1	(1)	(1)
Washington	7	3	61,264	4,267		4	389,414	158,375
West Virginia	2	2	(1)	(1)	(1)			
Wisconsin	17	8	8,805,598	536,173	63,173	9	12,645,338	835,635
Wyoming	1	1	(1)	(1)	(1)			
States grouped [1]			20,118,809	1,536,586	161,917		1,386,326	65,773
Total	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—LUMBER AND WOOD PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	186	108	$36,072,231	$4,944,563	$606,327	78	$9,241,006	$1,386,957
Alaska	5	3	981,173	81,645	10,331	2	(1)	(1)
Arizona	11	6	881,714	37,045	3,543	5	3,015,130	188,577
Arkansas	152	88	44,381,072	5,261,399	647,857	64	8,470,524	768,352
California	271	134	96,060,428	4,074,916	456,289	137	60,181,391	5,668,925
Colorado	35	15	5,920,110	197,185	22,472	20	1,400,926	369,351
Connecticut	49	39	6,304,133	354,284	38,345	10	1,463,185	192,803
Delaware	18	12	31,774,666	2,238,234	289,780	6	3,356,438	229,666
District of Columbia	3	2	(1)	(1)	(1)	1	(1)	(1)
Florida	171	114	59,531,078	9,022,887	1,128,452	57	7,540,276	1,003,043
Georgia	198	123	33,009,615	2,213,152	261,675	75	11,926,417	2,096,207
Hawaii	3	2	(1)	(1)	(1)	1	(1)	(1)
Idaho	44	23	29,623,478	1,347,011	169,781	21	10,741,139	657,033
Illinois	479	346	190,517,168	15,328,671	1,864,787	133	24,185,572	2,572,916
Indiana	317	191	86,259,760	7,092,178	874,703	126	18,248,374	1,272,736
Iowa	73	44	42,739,668	3,314,549	423,692	29	4,544,122	256,931
Kansas	15	10	5,648,350	218,918	10,178	5	371,664	7,641
Kentucky	129	81	60,949,625	4,856,477	611,109	48	6,834,026	881,131
Louisiana	260	153	106,190,427	17,801,624	2,268,383	107	16,366,858	1,929,097
Maine	124	57	12,052,882	1,566,785	182,413	67	7,784,612	920,173
Maryland	87	53	23,336,736	1,651,387	201,314	34	5,170,613	326,307
Massachusetts	259	169	75,228,281	4,054,814	496,633	90	17,845,404	764,697
Michigan	303	177	117,040,714	8,875,077	1,102,713	126	29,631,196	2,816,215
Minnesota	136	90	62,697,478	6,496,658	821,118	46	21,710,167	610,779
Mississippi	130	78	49,040,868	4,929,314	617,023	52	9,498,467	783,257
Missouri	216	132	122,214,062	11,305,869	1,441,105	84	16,559,648	1,235,789
Montana	17	11	2,446,462	154,908	18,572	6	49,935	7,372
Nebraska	15	12	2,573,861	188,870	21,660	3	159,013	6,819
Nevada	5					5	1,354,884	145,997
New Hampshire	66	30	17,780,500	358,860	40,795	36	4,754,699	279,781
New Jersey	135	97	29,957,215	2,223,822	268,042	38	2,366,940	246,120
New Mexico	10	8	5,364,909	128,876	7,946	2	(1)	(1)
New York	781	513	202,035,979	13,462,654	1,650,062	268	42,103,754	6,222,125
North Carolina	294	186	63,723,788	5,219,968	633,985	108	13,248,838	1,006,592
North Dakota	5	1	(1)	(1)	(1)	4	146,340	9,064
Ohio	320	200	79,216,133	6,128,563	754,570	120	14,288,481	1,820,903
Oklahoma	20	10	2,614,874	150,170	17,092	10	605,619	30,968
Oregon	243	121	53,738,102	4,943,615	609,891	122	41,212,595	3,642,729
Pennsylvania	412	264	141,943,581	13,004,504	1,606,203	148	33,855,668	2,667,699
Rhode Island	10	5	1,408,190	98,712	11,203	5	1,004,160	29,794
South Carolina	114	61	15,502,630	849,524	84,057	53	4,474,312	404,413
South Dakota	8	5	883,626	49,417	5,188	3	652,740	25,473
Tennessee	189	119	77,295,097	5,064,240	622,833	70	16,558,371	1,050,946
Texas	146	89	64,222,694	5,449,171	641,050	57	8,105,336	619,619
Utah	5	3	259,569	16,718	1,643	2	(1)	(1)
Vermont	54	30	4,999,698	428,151	59,582	24	1,892,556	275,340
Virginia	148	91	39,200,698	2,946,148	357,055	57	11,804,074	1,010,016
Washington	508	270	156,554,625	11,877,927	1,453,814	238	61,350,763	3,962,388
West Virginia	116	64	21,577,694	2,415,016	284,750	52	7,944,266	609,012
Wisconsin	329	212	96,611,136	7,715,724	946,652	117	22,710,347	2,066,806
Wyoming	9	5	1,055,909	106,589	12,914	4	91,690	4,741
States grouped [1]			1,040,438	69,309	7,707		231,478	32,343
Total	7,633	4,657	2,380,463,125	200,316,098	24,667,289	2,976	587,054,014	53,115,643

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—PAPER, PULP, AND PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	1					1	(1)	(1)
Alaska								
Arizona								
Arkansas	1					1	(1)	(1)
California	51	31	$68,905,292	$8,058,754	$1,046,123	20	$3,261,512	$227,845
Colorado	8	5	989,738	20,573	1,281	3	419,649	7,489
Connecticut	53	30	13,671,742	1,372,860	169,756	23	2,482,175	286,774
Delaware	9	9	8,739,938	761,546	97,700			
District of Columbia	4	4	1,702,924	187,123	20,233			
Florida	2					2	(1)	(1)
Georgia	15	13	7,199,920	585,062	74,463	2	(1)	(1)
Hawaii								
Idaho								
Illinois	167	117	61,075,611	4,446,113	510,568	50	12,617,194	651,005
Indiana	47	39	25,246,078	2,286,636	285,270	8	874,457	105,927
Iowa	13	7	1,242,198	55,562	5,497	6	486,135	8,576
Kansas	3	3	2,167,744	126,010	13,873			
Kentucky	4	2	(1)	(1)	(1)	2	(1)	(1)
Louisiana	14	8	3,556,256	84,637	4,146	6	1,944,147	122,141
Maine	21	15	29,055,554	6,283,878	808,429	6	315,869	142,603
Maryland	28	21	6,566,389	301,071	35,511	7	657,886	39,953
Massachusetts	193	118	181,402,215	15,999,699	2,028,907	75	27,303,228	2,224,029
Michigan	79	59	92,637,909	7,254,429	904,133	20	10,457,928	776,109
Minnesota	28	26	35,992,313	1,738,002	217,103	2	(1)	(1)
Mississippi	1					1	(1)	(1)
Missouri	52	34	12,631,976	716,851	81,836	18	1,646,162	44,752
Montana								
Nebraska								
Nevada								
New Hampshire	19	14	9,580,067	1,294,818	163,113	5	587,030	23,734
New Jersey	90	54	26,741,997	2,006,777	232,277	36	8,251,084	380,335
New Mexico								
New York	523	334	286,690,951	24,727,105	3,131,313	189	113,314,033	3,759,104
North Carolina	7	6	668,754	65,944	7,271	1	(1)	(1)
North Dakota								
Ohio	120	92	132,022,028	12,096,519	1,546,703	28	8,048,714	365,618
Oklahoma								
Oregon	10	6	6,268,472	670,891	85,986	4	196,430	22,639
Pennsylvania	169	109	87,308,065	5,591,796	698,659	60	9,938,581	658,738
Rhode Island	14	9	3,623,501	409,776	49,391	5	924,038	47,148
South Carolina	4	2	(1)	(1)	(1)	2	(1)	(1)
South Dakota	1	1	(1)	(1)	(1)			
Tennessee	12	7	3,566,903	251,041	31,997	5	2,954,506	108,160
Texas	12	7	2,362,802	140,107	16,793	5	1,132,273	140,964
Utah	1	1	(1)	(1)	(1)			
Vermont	18	8	10,018,193	620,183	79,853	10	4,252,004	312,259
Virginia	25	18	15,083,387	1,015,152	125,526	7	1,960,487	44,017
Washington	18	10	5,822,453	979,200	117,320	8	418,361	83,428
West Virginia	9	7	2,266,235	129,865	16,121	2	(1)	(1)
Wisconsin	94	62	113,444,308	10,707,272	1,369,802	32	12,421,463	1,194,512
Wyoming								
States grouped [1]			2,310,836	200,918	26,870		3,681,281	359,058
Total	1,940	1,288	1,260,562,749	111,186,170	14,003,824	652	230,546,627	12,136,917

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—PRINTING AND PUBLISHING

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	59	36	$7,060,638	$698,000	$84,710	23	$1,506,911	$110,256
Alaska	4	4	127,139	12,095	799			
Arizona	24	15	1,796,211	110,784	11,955	9	261,773	28,558
Arkansas	33	23	3,926,026	407,196	48,347	10	575,241	13,592
California	418	256	73,159,318	6,456,007	781,585	162	11,403,521	2,936,917
Colorado	93	64	8,625,618	1,730,379	214,493	29	1,389,140	95,332
Connecticut	137	92	18,838,592	2,849,337	360,521	45	2,360,925	252,318
Delaware	20	8	8,256,056	429,013	33,313	12	310,106	66,062
District of Columbia	73	46	11,018,624	1,968,165	248,213	27	3,921,680	377,752
Florida	102	90	18,242,090	4,084,562	506,150	12	725,964	51,088
Georgia	80	62	8,859,022	564,004	56,661	18	4,440,278	232,964
Hawaii	15	11	1,909,756	104,363	11,630	4	(1)	(1)
Idaho	26	20	1,475,322	69,659	5,380	6	246,932	11,677
Illinois	1,036	713	252,874,666	21,560,003	2,626,153	323	28,763,505	2,410,636
Indiana	253	175	51,509,640	3,728,718	449,728	78	3,234,901	263,482
Iowa	164	117	19,699,029	1,773,254	197,839	47	4,511,312	274,733
Kansas	54	37	3,414,976	281,538	26,943	17	979,686	66,721
Kentucky	113	68	7,378,274	696,296	77,960	45	4,188,553	360,474
Louisiana	76	55	8,667,294	1,050,513	125,658	21	2,313,391	120,540
Maine	67	42	6,206,021	404,421	42,323	25	1,763,020	105,532
Maryland	144	87	16,772,017	1,917,100	233,745	57	2,134,469	200,737
Massachusetts	478	303	89,349,390	8,710,121	1,078,035	175	18,691,036	1,096,419
Michigan	312	225	62,732,327	10,475,936	1,316,762	87	6,647,414	371,132
Minnesota	262	174	37,766,362	4,178,301	530,616	88	5,082,948	399,082
Mississippi	25	24	1,486,557	109,011	9,877	1	(1)	(1)
Missouri	385	241	52,395,055	5,226,107	628,368	144	9,551,926	698,739
Montana	51	30	2,574,146	157,070	12,871	21	1,181,929	86,558
Nebraska	79	57	22,690,336	1,529,050	187,802	22	2,297,029	143,777
Nevada	17	8	262,250	31,671	2,989	9	168,718	30,688
New Hampshire	26	16	2,953,757	300,781	36,062	10	294,667	24,804
New Jersey	263	181	42,048,445	4,901,549	605,798	82	4,158,536	451,321
New Mexico	18	8	185,388	13,439	643	10	331,754	33,958
New York	2,262	1,366	617,652,403	42,258,345	5,175,160	896	114,371,018	11,587,931
North Carolina	95	56	7,136,849	494,388	53,215	39	1,455,142	171,662
North Dakota	51	34	2,124,428	149,111	14,694	17	340,977	22,015
Ohio	665	457	160,769,739	21,007,129	2,608,294	208	16,433,397	2,063,641
Oklahoma	94	68	7,768,643	618,385	68,298	26	2,294,964	156,563
Oregon	120	83	10,340,458	892,573	102,593	37	2,096,680	303,328
Pennsylvania	594	399	213,561,532	27,023,909	3,421,668	195	14,015,069	2,178,520
Rhode Island	39	25	7,748,186	1,479,293	188,323	14	1,945,709	322,883
South Carolina	51	24	2,094,547	142,805	15,211	27	1,517,514	135,540
South Dakota	41	29	2,311,266	155,603	16,076	12	377,509	104,135
Tennessee	83	60	14,168,041	1,212,290	148,021	23	1,742,849	84,137
Texas	213	151	26,483,685	2,035,632	231,448	62	4,261,016	310,957
Utah	42	31	3,876,553	278,105	30,033	11	259,428	18,651
Vermont	23	18	1,298,699	120,642	11,973	5	187,683	8,080
Virginia	109	77	13,193,774	1,632,651	188,712	32	1,702,410	145,988
Washington	160	116	16,405,467	1,680,804	198,533	44	1,549,083	107,076
West Virginia	66	38	4,104,743	352,814	33,011	28	2,022,898	134,225
Wisconsin	283	188	32,381,183	2,823,324	315,250	95	3,459,126	310,337
Wyoming	22	15	804,207	22,706	916	7	240,358	17,263
States grouped [1]							75,774	5,750
Total	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,531

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	82	53	$17,798,804	$1,520,744	$179,640	29	$3,334,135	$151,181
Alaska								
Arizona	10	6	5,228,506	1,043,295	133,956	4	143,953	22,841
Arkansas	31	23	9,144,217	646,600	52,836	8	1,293,179	113,698
California	349	175	339,250,252	35,534,410	4,569,087	174	30,238,789	2,563,412
Colorado	73	33	127,704,313	7,574,589	807,518	40	22,459,473	3,996,168
Connecticut	68	47	13,925,494	1,436,503	175,545	21	559,451	130,867
Delaware	32	15	183,338,169	17,121,042	2,194,564	17	2,821,635	540,279
District of Columbia	28	14	553,816	51,598	4,268	14	230,821	59,127
Florida	81	59	16,250,928	2,490,924	242,062	22	862,848	127,024
Georgia	137	93	25,352,585	1,324,650	137,940	44	7,437,194	265,823
Hawaii	3	3	1,760,904	694,927	90,007			
Idaho	2					2	(1)	(1)
Illinois	556	333	481,395,053	67,945,087	8,722,265	223	44,879,415	2,814,484
Indiana	161	107	45,843,320	4,796,575	604,740	54	2,518,212	399,486
Iowa	97	48	17,134,372	1,647,748	210,295	49	1,492,399	188,999
Kansas	60	29	46,799,938	2,049,644	197,187	31	3,700,733	394,429
Kentucky	85	43	11,220,557	1,298,118	156,853	42	1,920,067	162,834
Louisiana	107	61	39,577,841	2,598,870	273,059	46	21,959,104	1,070,344
Maine	41	18	1,534,651	189,879	21,386	23	509,374	15,665
Maryland	120	60	46,695,884	4,703,398	587,345	60	3,314,349	679,568
Massachusetts	326	170	225,573,418	15,664,960	1,984,897	156	65,157,397	2,987,399
Michigan	177	103	110,843,145	18,276,601	2,338,532	74	5,869,318	491,087
Minnesota	86	54	65,326,950	5,042,039	643,098	32	1,570,641	289,878
Mississippi	46	35	22,627,979	1,249,428	106,796	11	1,921,386	145,143
Missouri	283	153	74,022,101	10,001,596	1,264,581	130	20,616,326	1,314,140
Montana	24	12	5,557,271	434,923	55,202	12	3,998,291	66,674
Nebraska	42	26	2,008,344	188,182	14,002	16	655,319	132,773
Nevada	10	1	(1)	(1)	(1)	9	119,728	72,520
New Hampshire	16	9	350,924	88,683	11,080	7	526,338	129,928
New Jersey	305	168	168,230,050	13,439,963	1,699,712	137	18,675,705	1,240,551
New Mexico	7	4	804,992	134,858	16,668	3	109,562	57,227
New York	1,445	824	2,859,067,422	283,944,109	36,454,208	621	153,329,574	22,721,699
North Carolina	83	53	25,681,138	1,076,743	121,365	30	2,975,850	519,644
North Dakota	4	1	(1)	(1)	(1)	3	6,591	5,990
Ohio	434	274	455,300,910	42,361,934	5,474,905	160	28,946,351	2,222,803
Oklahoma	113	69	187,002,524	12,595,348	1,116,283	44	10,802,007	1,388,366
Oregon	42	17	4,230,127	274,694	14,082	25	398,239	88,057
Pennsylvania	548	299	438,911,166	28,495,420	3,567,516	249	59,291,464	5,725,116
Rhode Island	42	25	16,263,953	920,275	115,257	17	1,212,217	82,945
South Carolina	71	42	14,450,273	610,900	72,899	29	3,547,983	521,129
South Dakota	6	5	440,644	40,784	4,841	1	(1)	(1)
Tennessee	98	52	46,261,588	2,009,613	236,363	46	3,332,605	665,420
Texas	242	113	202,022,807	18,423,492	2,294,053	129	25,921,065	1,803,763
Utah	20	11	8,095,804	738,589	94,829	9	301,640	36,890
Vermont	15	9	632,465	103,460	11,871	6	41,715	4,027
Virginia	101	69	36,431,232	2,672,977	151,862	32	25,777,593	24,725,135
Washington	75	39	5,197,063	426,072	41,231	36	1,175,993	133,238
West Virginia	45	22	30,647,435	6,070,457	759,277	23	2,897,011	594,146
Wisconsin	126	70	38,527,888	3,320,832	367,129	56	1,207,161	317,032
Wyoming	7	2	(1)	(1)	(1)	5	156,999	153,893
States grouped [1]			4,424	1,938			83,578	19,332
Total	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	43	27	$4,385,779	$719,566	$87,854	16	$1,398,844	$88,281
Alaska								
Arizona	8	3	90,989	6,356	310	5	78,461	2,968
Arkansas	16	8	2,045,813	163,598	19,451	8	184,442	51,140
California	200	108	67,489,724	11,393,387	1,459,428	92	5,561,828	1,191,308
Colorado	52	33	13,238,945	3,265,208	418,613	19	276,854	46,214
Connecticut	60	38	7,790,313	798,753	91,205	22	1,880,970	236,296
Delaware	9	6	3,627,347	386,108	48,930	3	57,158	3,046
District of Columbia	15	11	3,487,606	568,467	70,564	4	1,450,738	69,611
Florida	64	46	8,592,486	1,324,425	161,247	18	432,562	114,596
Georgia	64	46	9,748,538	1,645,228	203,167	18	685,685	264,205
Hawaii	2	1	(1)	(1)	(1)	1	(1)	(1)
Idaho	12	3	196,012	12,437	1,142	9	124,634	38,431
Illinois	286	199	141,876,710	20,403,983	2,603,921	87	6,736,011	534,748
Indiana	180	114	50,160,999	6,446,862	811,757	66	5,063,573	333,499
Iowa	100	44	12,149,911	2,365,268	297,190	56	3,395,340	559,913
Kansas	38	26	6,074,680	1,019,787	125,688	12	1,176,528	66,486
Kentucky	70	47	13,913,708	1,705,108	212,165	23	697,178	65,204
Louisiana	25	12	1,142,078	91,168	9,168	13	1,396,837	255,759
Maine	14	9	3,453,526	157,216	17,607	5	60,291	69,340
Maryland	77	43	11,624,787	1,554,750	195,426	34	4,301,817	303,939
Massachusetts	140	94	26,121,089	1,959,372	237,723	46	1,387,917	186,359
Michigan	144	94	55,934,376	6,731,953	789,652	50	1,862,063	229,077
Minnesota	97	54	9,093,310	919,873	109,952	43	1,815,695	133,887
Mississippi	11	10	225,683	18,812	564	1	(1)	(1)
Missouri	143	98	47,006,891	4,744,448	596,946	45	2,674,125	415,979
Montana	13	8	242,673	15,924	496	5	53,530	7,128
Nebraska	32	26	2,884,460	162,316	14,786	6	237,429	49,664
Nevada	3	1	(1)	(1)	(1)	2	(1)	(1)
New Hampshire	6	4	871,248	55,755	6,655	2	(1)	(1)
New Jersey	236	148	67,581,216	6,002,422	740,953	88	6,565,960	686,687
New Mexico	1					1	(1)	(1)
New York	538	335	215,926,035	26,209,453	3,323,731	203	24,407,700	1,842,366
North Carolina	59	38	6,270,383	828,366	99,385	21	499,458	71,420
North Dakota	6	5	312,827	16,526	1,403	1	(1)	(1)
Ohio	452	283	130,231,303	16,977,672	2,095,591	169	22,877,299	3,837,197
Oklahoma	29	20	3,709,613	264,718	27,550	9	466,480	143,404
Oregon	38	25	3,884,541	594,813	72,162	13	541,858	93,649
Pennsylvania	500	294	295,902,881	47,072,249	6,030,709	206	34,320,715	3,033,431
Rhode Island	11	7	1,237,381	151,606	18,003	4	201,921	35,516
South Carolina	23	15	1,172,483	139,368	15,543	8	482,310	48,918
South Dakota	15	7	191,041	12,604	587	8	129,528	24,208
Tennessee	63	37	18,467,525	3,668,235	473,979	26	1,337,810	104,486
Texas	78	50	20,957,689	3,172,735	399,560	28	1,833,336	185,197
Utah	26	15	2,639,344	313,256	38,348	11	169,328	19,327
Vermont	72	32	3,667,898	307,326	33,614	40	3,317,440	262,667
Virginia	69	39	6,413,143	453,343	50,846	30	2,488,103	258,214
Washington	66	45	10,715,944	1,321,166	163,092	21	2,320,336	169,196
West Virginia	114	59	39,827,539	4,356,724	554,243	55	9,852,821	1,474,648
Wisconsin	128	84	12,135,684	995,284	115,760	44	1,563,156	144,353
Wyoming	6	2	(1)	(1)	(1)	4	164,598	21,594
States grouped [1]			318,288	53,192	6,042		249,448	72,671
Total	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING—METAL AND METAL PRODUCTS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	94	61	$70,313,629	$8,168,179	$1,024,262	33	$3,301,379	$223,283
Alaska	2	1	(1)	(1)	(1)	1	(1)	(1)
Arizona	12	8	488,267	58,474	6,045	4	36,980	3,107
Arkansas	22	9	3,341,104	115,669	13,085	13	479,566	93,291
California	821	452	190,707,051	18,382,099	2,259,740	369	33,328,299	4,489,210
Colorado	132	55	49,321,251	2,103,658	262,058	77	2,202,835	425,135
Connecticut	697	418	469,319,081	49,553,692	6,245,400	279	60,765,404	6,994,303
Delaware	44	22	10,332,395	963,793	111,741	22	2,859,681	374,533
District of Columbia	38	23	2,456,751	216,792	23,550	15	217,023	96,263
Florida	54	35	5,658,076	410,228	44,637	19	455,773	60,215
Georgia	102	64	22,478,928	2,111,362	259,010	38	2,542,764	712,123
Hawaii	10	6	12,491,498	1,274,443	164,993	4	247,281	10,880
Idaho	8	3	1,085,027	106,663	13,485	5	55,236	577,468
Illinois	2,453	1,635	1,692,825,839	188,564,959	23,886,739	818	164,559,191	23,541,877
Indiana	762	447	428,354,003	43,645,409	5,226,555	315	64,051,802	8,604,218
Iowa	302	157	74,658,535	10,265,434	1,283,843	145	11,765,582	1,540,136
Kansas	105	64	16,302,548	1,101,177	119,635	41	2,340,335	314,340
Kentucky	177	104	62,084,012	4,090,157	505,975	73	7,939,868	719,305
Louisiana	96	53	8,562,383	807,861	93,706	43	3,790,493	602,274
Maine	89	34	4,211,133	348,676	31,321	55	3,691,239	469,277
Maryland	227	122	66,861,182	5,842,016	716,255	105	14,306,928	1,314,856
Massachusetts	1,310	763	534,220,019	71,559,563	8,726,587	547	62,764,625	7,106,870
Michigan	1,270	806	3,629,979,892	456,565,959	58,945,329	464	184,274,357	18,849,458
Minnesota	343	214	62,519,434	6,595,638	803,780	129	13,475,299	1,216,754
Mississippi	15	9	1,651,506	222,755	27,367	6	463,237	21,314
Missouri	637	386	211,551,222	20,069,136	2,501,990	251	29,717,054	2,756,153
Montana	34	10	556,289	26,671	1,099	24	214,542	11,135
Nebraska	76	38	10,417,327	633,964	77,170	38	2,902,102	254,530
Nevada	6	1	(1)	(1)	(1)	5	142,068	48,254
New Hampshire	70	36	8,331,854	1,159,765	140,919	34	2,219,890	169,236
New Jersey	1,071	628	575,966,152	67,699,923	8,502,217	443	82,535,470	13,156,074
New Mexico	3	1	(1)	(1)	(1)	2	(1)	(1)
New York	3,698	2,132	4,268,080,210	370,978,888	47,152,014	1,566	342,777,334	31,596,144
North Carolina	79	43	6,037,224	416,389	46,571	36	3,251,619	344,037
North Dakota	13	7	675,821	68,340	7,419	6	84,051	13,039
Ohio	2,264	1,400	1,626,975,410	157,915,707	19,796,026	864	303,811,297	36,458,593
Oklahoma	90	47	9,941,305	860,104	102,753	43	3,386,441	528,711
Oregon	154	76	9,811,221	373,006	34,078	78	3,025,906	276,233
Pennsylvania	1,969	1,121	2,263,207,518	167,659,978	21,150,062	848	265,931,830	23,445,908
Rhode Island	316	173	96,345,118	9,057,248	1,064,467	143	24,452,756	2,599,335
South Carolina	33	17	1,533,915	43,247	1,927	16	182,091	25,234
South Dakota	13	9	1,202,224	48,185	4,528	4	25,704	2,925
Tennessee	148	89	34,131,970	4,300,296	422,047	59	6,934,469	654,823
Texas	178	113	35,979,489	4,724,351	597,390	65	4,923,768	429,852
Utah	51	28	4,046,539	295,357	33,654	23	1,202,662	65,619
Vermont	60	39	16,951,003	1,624,454	202,912	21	1,401,130	239,347
Virginia	138	73	17,887,530	1,784,056	207,224	65	4,097,611	525,490
Washington	298	163	28,495,877	1,980,606	196,300	135	5,947,739	730,921
West Virginia	100	56	170,697,148	9,671,837	1,209,760	44	2,475,933	675,629
Wisconsin	841	507	516,668,538	62,270,544	7,723,868	334	43,260,830	8,073,754
Wyoming	4	2	(1)	(1)	(1)	2	(1)	(1)
States grouped [1]	------	------	233,783	16,429	1,131	------	84,506	3,333
Total	21,529	12,760	17,335,348,231	1,756,753,137	221,972,624	8,769	1,774,903,980	201,444,799

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

MANUFACTURING NOT ELSEWHERE CLASSIFIED

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	20	10	$2,367,571	$197,629	$24,195	10	$1,288,574	$103,023
Alaska								
Arizona	2					2	(1)	(1)
Arkansas	18	11	2,402,162	136,540	15,540	7	692,923	42,770
California	245	127	42,510,630	4,719,066	555,372	118	13,193,824	944,608
Colorado	56	22	3,033,583	206,077	22,886	34	464,395	133,924
Connecticut	145	77	24,629,713	2,375,609	282,778	68	9,845,038	649,936
Delaware	13	9	4,021,357	267,232	33,618	4	952,420	65,418
District of Columbia	14	9	931,516	33,904	789	5	69,764	7,178
Florida	27	18	3,356,966	350,005	42,821	9	185,189	18,647
Georgia	41	33	8,202,078	503,450	57,757	8	722,769	69,484
Hawaii	1	1	(1)	(1)	(1)			
Idaho	2					2	(1)	(1)
Illinois	725	482	229,710,023	18,790,154	2,307,253	243	56,676,184	3,700,960
Indiana	201	113	35,560,226	2,683,375	306,200	88	5,615,367	892,368
Iowa	98	55	15,713,555	1,732,750	212,033	43	2,600,796	278,206
Kansas	20	15	6,320,055	1,034,911	130,531	5	18,802	1,234
Kentucky	44	31	9,070,504	1,097,039	138,887	13	216,797	12,722
Louisiana	32	18	2,716,595	201,825	22,899	14	756,533	57,972
Maine	50	23	26,956,552	803,160	45,047	27	2,678,434	230,332
Maryland	84	40	62,654,149	4,266,361	543,136	44	11,069,650	561,473
Massachusetts	365	221	97,442,143	8,401,423	1,037,283	144	17,171,008	1,198,342
Michigan	259	154	65,927,035	6,240,665	775,909	105	7,836,313	1,381,049
Minnesota	107	64	24,576,803	2,883,149	359,192	43	5,027,769	1,164,509
Mississippi	15	12	3,368,037	218,608	25,994	3	558,084	159,953
Missouri	263	146	137,727,315	6,010,794	747,189	117	12,658,738	863,760
Montana	7	2	(1)	(1)	(1)	5	3,327	17,978
Nebraska	20	13	2,572,170	135,827	15,458	7	275,930	29,584
Nevada	2	1	(1)	(1)	(1)	1	(1)	(1)
New Hampshire	17	7	1,863,029	69,653	6,404	10	1,251,888	147,659
New Jersey	288	177	62,835,385	6,335,292	728,050	111	8,209,461	5,995,511
New Mexico								
New York	1,469	850	564,371,031	54,377,338	6,865,560	619	92,287,705	7,826,328
North Carolina	63	33	8,407,658	940,315	115,765	30	2,370,735	135,383
North Dakota	1	1	(1)	(1)	(1)			
Ohio	434	277	171,141,550	15,979,326	2,001,543	157	11,954,505	5,926,974
Oklahoma	27	15	8,832,175	268,146	29,497	12	217,830	67,211
Oregon	51	19	2,063,483	119,685	12,109	32	979,672	130,652
Pennsylvania	453	270	283,727,608	24,945,948	3,132,366	183	20,347,981	2,135,464
Rhode Island	48	27	6,684,933	237,988	24,661	21	1,607,989	123,638
South Carolina	11	7	715,885	60,416	6,800	4	226,346	73,012
South Dakota	1					1	(1)	(1)
Tennessee	60	33	10,900,623	508,256	69,321	27	1,039,641	93,348
Texas	65	35	5,880,510	449,687	49,044	30	4,528,323	826,641
Utah	13	10	770,797	62,154	6,395	3	2,553	879
Vermont	17	10	2,207,387	145,557	16,382	7	961,640	39,016
Virginia	40	24	8,074,557	378,056	42,131	16	889,988	38,306
Washington	66	35	6,406,132	387,919	35,038	31	1,171,353	81,677
West Virginia	21	15	3,721,329	145,526	14,341	6	192,722	32,028
Wisconsin	225	124	45,920,434	5,083,286	635,977	101	5,281,050	466,227
Wyoming								
States grouped [1]			446,475	8,293	18		114,817	7,821
Total	6,246	3,676	2,006,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

CONSTRUCTION

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	78	41	$9,000,005	$538,415	$52,587	37	$2,325,960	$162,003
Alaska								
Arizona	13	7	1,179,056	70,180	5,847	6	96,789	59,947
Arkansas	28	16	929,322	79,580	7,609	12	97,692	54,267
California	561	299	77,806,137	9,907,463	1,224,180	262	16,668,784	2,407,076
Colorado	91	55	7,623,611	487,676	47,785	36	1,025,881	146,868
Connecticut	294	204	30,165,512	1,985,017	189,659	90	7,992,193	425,613
Delaware	43	34	7,944,926	747,788	93,777	9	189,100	24,091
District of Columbia	118	79	16,967,088	2,048,274	249,268	39	1,863,540	283,846
Florida	273	195	29,630,820	3,884,977	441,206	78	4,264,985	414,665
Georgia	108	74	16,110,564	2,002,283	174,872	34	2,259,821	232,893
Hawaii	13	7	5,423,245	394,271	49,922	6	162,488	67,634
Idaho	17	9	566,018	147,567	17,832	8	119,591	18,982
Illinois	1,026	726	170,277,401	18,624,077	2,176,339	300	13,735,437	2,678,311
Indiana	296	181	30,629,610	2,240,610	238,828	115	4,267,932	658,185
Iowa	153	72	15,014,218	1,785,680	214,815	81	4,453,065	500,309
Kansas	45	22	2,410,021	344,033	39,292	23	757,160	186,962
Kentucky	128	89	13,016,134	1,085,152	101,444	39	1,657,579	245,736
Louisiana	144	80	8,095,266	760,733	76,935	64	2,848,818	690,354
Maine	110	64	4,908,168	222,718	17,755	46	2,636,024	354,200
Maryland	248	140	24,171,980	2,020,989	224,442	108	5,770,593	364,920
Massachusetts	731	462	78,833,143	4,179,155	432,728	269	27,442,625	2,057,422
Michigan	533	355	100,246,678	8,035,096	913,061	178	13,267,600	1,246,842
Minnesota	296	174	22,817,411	1,915,468	203,877	122	4,298,737	759,585
Mississippi	19	13	3,659,745	324,943	39,108	6	215,050	27,921
Missouri	501	329	40,142,340	3,650,204	385,065	172	6,836,172	1,528,794
Montana	49	19	495,862	19,534	66	30	463,947	52,918
Nebraska	75	51	13,976,738	794,899	93,570	24	969,869	114,341
Nevada	5	3	1,062,276	66,490	8,149	2	(1)	(1)
New Hampshire	21	13	775,940	50,171	4,055	8	105,723	9,625
New Jersey	929	628	108,774,616	6,332,318	643,381	301	20,040,960	2,142,360
New Mexico	12	8	978,939	79,263	7,909	4	(1)	(1)
New York	4,543	2,806	486,190,548	37,773,373	4,202,179	1,737	136,383,215	13,459,405
North Carolina	128	80	13,572,660	816,944	85,995	48	3,992,679	293,275
North Dakota	24	15	761,217	48,499	4,070	9	67,723	31,059
Ohio	980	643	129,820,382	7,038,566	737,800	337	32,629,823	3,067,623
Oklahoma	176	108	10,706,782	1,605,243	177,616	68	4,219,282	621,084
Oregon	161	102	12,803,581	722,806	74,700	59	1,505,269	252,797
Pennsylvania	879	583	230,321,029	21,153,870	2,550,076	296	42,085,302	3,646,954
Rhode Island	106	76	36,246,003	1,567,461	181,917	30	2,073,598	126,447
South Carolina	62	34	2,498,590	260,791	24,499	28	1,939,440	538,421
South Dakota	29	21	1,721,413	116,243	11,405	8	129,717	16,386
Tennessee	97	49	13,160,328	694,819	75,342	48	3,576,253	252,766
Texas	216	133	32,316,609	2,977,414	340,063	83	4,061,314	643,831
Utah	71	43	5,105,911	666,873	69,359	28	236,113	173,697
Vermont	3	3	918,787	58,146	7,165			
Virginia	138	90	27,425,137	2,263,662	267,427	48	1,130,610	381,676
Washington	211	117	11,032,035	1,247,536	124,739	94	2,611,181	604,136
West Virginia	131	77	7,200,479	543,094	51,547	54	1,643,139	562,892
Wisconsin	404	260	48,567,733	2,043,662	213,000	144	6,241,074	706,951
Wyoming	21	12	492,233	66,682	6,658	9	147,621	41,586
States grouped [1]							47,392	8,337
Total	15,338	9,701	1,914,494,247	156,490,708	17,580,920	5,637	391,554,860	43,345,993

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	165	110	$8,254,555	$2,163,195	$256,993	55	$2,370,977	$247,075
Alaska	14	8	379,456	98,664	11,334	6	71,010	14,667
Arizona	77	41	5,144,550	916,515	113,393	36	1,349,466	470,240
Arkansas	143	95	11,562,187	2,102,036	254,069	48	5,889,241	692,991
California	1,075	564	323,478,607	43,837,580	5,188,598	511	29,881,224	6,023,301
Colorado	251	128	97,785,565	11,328,099	1,453,163	123	1,524,404	508,473
Connecticut	292	207	230,216,961	19,751,303	2,195,644	85	2,083,574	356,788
Delaware	44	23	5,095,224	814,575	102,271	21	1,489,418	435,642
District of Columbia	96	71	218,586,212	38,341,413	4,973,784	25	1,333,704	321,273
Florida	237	165	67,095,612	13,737,438	1,744,875	72	2,357,931	735,163
Georgia	275	169	28,433,562	5,216,888	631,652	106	15,906,972	2,232,301
Hawaii	38	28	15,208,666	3,617,315	467,267	10	397,322	36,482
Idaho	141	77	4,721,765	692,625	79,603	64	887,408	119,738
Illinois	1,420	884	1,113,235,530	121,115,382	15,512,217	536	220,430,372	14,742,596
Indiana	663	442	53,967,208	7,884,506	963,274	221	10,695,599	1,997,278
Iowa	918	573	40,650,693	5,109,069	596,463	345	4,047,886	1,020,764
Kansas	374	284	314,320,529	70,845,269	9,180,153	90	4,049,094	1,011,187
Kentucky	411	263	58,825,200	23,587,086	3,029,034	148	2,103,010	316,860
Louisiana	241	154	43,646,102	3,987,485	489,865	87	4,883,472	1,183,428
Maine	409	278	88,990,151	10,669,455	1,337,905	131	9,007,141	1,313,195
Maryland	316	181	333,216,015	29,434,197	3,788,949	135	4,902,088	2,220,239
Massachusetts	792	509	399,102,057	46,943,351	5,819,132	283	16,349,836	2,347,814
Michigan	535	325	119,805,631	22,394,612	2,858,488	210	79,650,103	7,459,444
Minnesota	444	294	320,787,299	32,431,869	4,150,992	150	25,178,979	4,081,216
Mississippi	89	67	3,919,798	509,109	51,803	22	395,556	77,388
Missouri	706	463	482,206,046	48,356,427	6,176,059	243	19,088,189	2,432,653
Montana	167	85	10,992,911	3,475,269	440,410	82	740,908	311,577
Nebraska	324	242	16,319,568	3,499,313	422,646	82	2,306,295	345,219
Nevada	46	20	1,551,270	433,248	53,071	26	670,987	72,136
New Hampshire	119	89	7,574,983	1,530,109	184,488	30	1,255,670	227,831
New Jersey	736	477	254,615,710	33,292,918	4,247,442	259	8,830,838	1,560,624
New Mexico	35	21	859,071	151,459	16,071	14	146,040	213,115
New York	3,888	2,286	3,760,456,536	490,742,468	62,451,064	1,602	243,249,474	33,776,658
North Carolina	397	244	76,649,227	23,979,462	3,077,199	153	2,095,128	341,801
North Dakota	181	107	2,863,751	390,746	38,907	74	499,963	121,493
Ohio	1,065	726	215,280,415	47,131,463	5,962,399	339	31,207,048	19,749,027
Oklahoma	262	167	40,311,707	7,495,719	949,200	95	16,209,629	5,317,810
Oregon	432	249	32,413,742	2,630,155	306,800	183	3,407,538	1,115,264
Pennsylvania	1,691	1,123	1,353,531,915	158,826,453	20,427,966	568	95,632,573	9,090,212
Rhode Island	104	66	21,789,939	5,311,139	681,107	38	1,520,323	210,649
South Carolina	244	148	5,034,175	719,931	76,341	96	2,582,925	835,199
South Dakota	234	155	3,221,539	494,074	50,137	79	841,449	97,816
Tennessee	285	168	66,944,919	9,185,229	1,178,175	117	3,322,623	500,323
Texas	761	477	150,257,631	22,396,312	2,833,388	284	9,822,145	3,742,026
Utah	152	81	14,414,521	675,556	74,828	71	2,253,476	545,287
Vermont	106	81	1,757,900	398,684	39,706	25	1,930,256	369,002
Virginia	356	234	356,561,332	64,115,837	8,192,134	122	6,447,042	585,929
Washington	714	437	50,044,157	7,379,524	891,111	277	18,738,457	1,838,112
West Virginia	262	178	65,913,779	10,104,130	1,273,915	84	3,336,081	563,179
Wisconsin	806	551	52,902,638	8,305,330	1,010,780	255	4,194,428	533,862
Wyoming	80	47	1,609,788	142,783	7,575	33	774,099	282,182
Total	23,613	14,862	10,952,508,305	1,468,692,774	186,313,840	8,751	928,339,371	134,744,529

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

TRADE

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	1,256	903	$263,849,396	$7,515,559	$794,389	353	$44,609,848	$1,864,668
Alaska	31	22	3,295,462	140,090	13,848	9	283,948	118,866
Arizona	311	215	56,278,586	2,461,760	204,030	96	9,741,531	523,414
Arkansas	868	645	185,689,015	6,305,592	677,776	223	30,896,175	1,521,681
California	4,032	2,495	1,661,777,064	70,478,554	8,353,125	1,537	353,562,135	16,322,156
Colorado	1,501	990	303,694,020	9,244,801	1,009,569	511	57,364,666	2,428,921
Connecticut	1,677	1,129	361,210,798	12,171,264	1,320,083	548	68,120,148	3,204,135
Delaware	237	164	51,705,801	2,360,961	278,006	73	8,540,840	524,433
District of Columbia	505	329	155,110,761	7,633,358	890,701	176	29,247,540	1,383,394
Florida	1,404	1,218	542,122,018	41,540,422	5,153,691	186	17,021,709	847,431
Georgia	1,608	1,123	416,591,600	11,421,423	1,238,820	485	79,149,464	3,800,626
Hawaii	188	124	45,835,557	3,068,910	375,150	64	17,006,523	581,886
Idaho	521	386	78,302,747	2,636,680	267,954	135	9,091,048	581,922
Illinois	7,729	4,989	3,255,706,476	142,305,013	17,114,840	2,740	608,605,887	23,747,064
Indiana	2,742	1,769	480,164,853	17,242,415	1,866,118	973	119,695,279	4,491,210
Iowa	2,489	1,609	405,415,160	10,734,456	1,072,068	880	130,632,469	4,409,808
Kansas	1,573	1,042	273,869,798	6,874,766	676,293	531	77,289,867	2,484,991
Kentucky	1,365	951	334,579,104	17,768,798	2,110,763	414	58,130,183	2,309,031
Louisiana	1,616	1,055	488,349,527	14,416,429	1,606,771	561	123,070,341	4,456,865
Maine	1,054	630	127,729,869	3,363,268	309,781	424	42,530,983	1,507,168
Maryland	1,154	728	366,736,711	14,642,813	1,716,070	426	69,717,194	3,923,414
Massachusetts	4,984	3,053	1,552,656,811	53,219,204	6,297,571	1,931	391,059,698	17,248,049
Michigan	3,399	2,374	1,127,155,262	54,366,932	6,537,360	1,025	151,752,520	6,013,195
Minnesota	2,822	2,009	928,667,396	31,472,079	3,585,070	813	236,636,231	7,136,813
Mississippi	727	567	135,447,862	3,993,317	381,304	160	20,793,647	711,326
Missouri	4,282	2,810	1,402,153,243	47,497,695	5,559,877	1,472	236,505,216	9,879,139
Montana	998	628	93,472,495	2,987,336	249,112	370	23,670,659	1,289,375
Nebraska	1,485	997	334,906,182	10,860,576	1,205,560	488	92,453,075	7,237,822
Nevada	149	115	15,225,678	505,471	41,571	34	3,674,937	171,121
New Hampshire	281	194	41,071,201	1,240,373	122,745	87	15,006,348	437,474
New Jersey	3,034	2,080	1,222,774,927	52,186,778	5,287,040	954	120,190,135	5,461,359
New Mexico	238	151	34,044,027	1,432,221	152,468	87	8,635,824	357,359
New York	17,979	10,998	7,382,314,230	299,651,832	36,171,703	6,981	1,966,974,133	73,769,931
North Carolina	2,032	1,331	280,024,255	10,812,005	1,151,839	701	108,357,965	3,770,218
North Dakota	1,279	919	141,509,475	3,938,489	324,978	360	27,392,827	986,372
Ohio	6,079	4,009	1,779,371,292	63,231,331	7,285,118	2,070	353,178,079	15,635,898
Oklahoma	1,518	1,074	322,940,938	8,469,797	860,370	444	63,258,237	2,164,703
Oregon	1,287	794	232,849,126	7,228,599	777,328	493	85,286,902	2,491,654
Pennsylvania	4,917	2,995	1,805,806,042	72,825,473	8,791,519	1,922	422,947,220	17,772,725
Rhode Island	597	370	197,343,382	7,238,078	867,852	227	40,411,494	1,941,493
South Carolina	1,391	872	131,491,091	3,756,626	321,643	519	100,036,526	2,173,868
South Dakota	993	701	107,929,113	2,918,918	237,838	292	22,381,645	801,275
Tennessee	1,442	1,006	458,009,818	13,537,581	1,486,074	436	109,032,521	3,499,159
Texas	3,349	2,314	1,204,176,146	37,066,470	4,285,034	1,035	247,542,585	7,163,772
Utah	814	581	132,559,760	4,575,718	482,613	233	26,819,993	1,353,477
Vermont	289	205	47,109,628	1,373,535	139,541	84	8,601,178	454,495
Virginia	1,973	1,331	327,249,064	11,617,398	1,228,702	642	119,502,844	4,309,315
Washington	2,410	1,600	453,664,093	12,778,570	1,361,909	810	114,300,401	4,551,187
West Virginia	1,253	803	211,352,324	8,195,814	921,384	450	48,205,183	2,645,209
Wisconsin	3,374	2,272	622,969,644	19,384,515	2,056,052	1,102	102,549,361	4,667,110
Wyoming	352	241	32,772,830	1,355,933	128,624	111	8,440,516	378,169
Total	109,588	71,910	32,617,031,658	1,254,045,996	145,349,645	37,678	7,229,905,678	287,506,146

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

PUBLIC SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	214	146	$8,509,392	$682,345	$58,843	68	$1,912,123	$170,736
Alaska	9	4	78,238	2,985		5	29,588	11,992
Arizona	90	53	3,111,072	373,973	39,913	37	515,501	42,423
Arkansas	120	80	4,562,974	502,601	47,888	40	1,031,789	117,731
California	1,679	815	132,113,641	16,739,426	1,958,185	864	40,954,216	6,787,897
Colorado	433	243	14,463,654	1,299,870	132,161	190	6,032,997	456,559
Connecticut	449	255	23,891,096	1,844,592	191,874	194	7,230,076	1,162,337
Delaware	82	45	2,759,510	365,031	25,863	37	11,548,760	1,318,219
District of Columbia	235	156	17,723,010	2,073,008	245,082	79	5,403,557	527,221
Florida	416	303	32,524,946	7,177,611	827,426	113	5,530,667	1,243,906
Georgia	242	162	17,928,711	1,636,460	178,982	80	2,473,467	392,336
Hawaii	26	14	4,308,876	407,466	51,551	12	382,611	33,067
Idaho	138	86	2,016,596	228,306	17,446	52	357,355	78,074
Illinois	2,695	1,621	280,886,040	28,593,781	3,347,342	1,074	59,588,972	8,070,586
Indiana	706	419	32,566,851	3,382,507	367,261	287	8,548,977	704,307
Iowa	470	295	10,809,390	807,560	58,306	175	6,609,523	591,563
Kansas	167	111	4,798,635	399,318	34,476	56	1,763,097	107,711
Kentucky	395	228	13,003,172	1,918,805	219,028	167	4,768,390	816,838
Louisiana	242	159	15,227,691	1,686,382	175,780	83	5,638,237	926,586
Maine	252	142	15,850,698	796,669	80,188	110	1,868,792	416,069
Maryland	380	220	20,584,968	2,492,385	290,973	160	4,870,143	635,805
Massachusetts	1,255	685	180,969,116	12,219,969	1,459,455	570	29,265,971	3,454,156
Michigan	848	513	68,965,453	8,460,915	997,491	335	14,430,262	1,560,280
Minnesota	539	325	27,224,393	2,179,489	212,078	214	7,818,845	804,232
Mississippi	74	52	2,208,938	255,093	24,731	22	1,334,013	160,321
Missouri	1,029	620	67,246,123	4,461,455	454,834	409	16,274,389	2,400,204
Montana	242	153	7,375,907	1,100,229	116,965	89	1,160,257	135,095
Nebraska	228	137	10,773,134	519,247	46,611	91	2,384,929	262,546
Nevada	48	30	893,083	82,505	6,093	18	138,544	36,958
New Hampshire	90	52	2,898,873	161,863	11,319	38	1,212,301	113,239
New Jersey	1,003	570	62,869,973	6,664,537	742,163	433	19,964,974	2,509,929
New Mexico	62	42	962,438	94,128	6,190	20	426,039	64,774
New York	5,998	3,178	815,866,156	96,310,257	11,598,479	2,820	168,365,446	20,272,275
North Carolina	378	180	12,155,299	913,715	88,698	198	3,597,133	707,246
North Dakota	131	89	1,151,335	145,884	6,508	42	400,421	24,628
Ohio	1,515	884	86,992,096	9,371,146	1,052,974	631	32,082,266	3,550,826
Oklahoma	307	201	7,948,954	731,143	63,261	106	2,495,208	464,396
Oregon	517	284	14,788,894	1,600,232	163,355	233	3,353,809	524,364
Pennsylvania	1,294	741	100,401,528	13,795,735	1,654,874	553	34,405,457	5,060,806
Rhode Island	129	68	6,962,104	610,383	63,996	61	2,785,524	672,788
South Carolina	159	72	2,510,094	204,585	10,890	87	1,205,226	468,075
South Dakota	150	100	1,734,503	131,202	6,427	50	716,362	32,911
Tennessee	321	182	16,170,820	1,429,007	153,011	139	2,655,480	395,514
Texas	736	477	35,083,447	3,354,559	328,149	259	6,284,155	927,390
Utah	181	117	6,419,621	790,521	83,965	64	1,683,857	174,612
Vermont	53	34	1,529,449	109,439	9,464	19	370,225	19,879
Virginia	367	219	14,381,966	1,616,326	181,404	148	3,829,423	412,335
Washington	775	413	26,191,019	2,338,330	246,639	362	7,901,067	975,367
West Virginia	225	119	7,492,950	597,752	49,560	106	3,088,820	381,180
Wisconsin	810	426	33,764,279	2,585,806	270,809	384	8,810,625	978,153
Wyoming	77	51	1,516,628	129,702	8,032	26	684,779	69,883
Total	28,981	16,571	2,283,167,734	246,426,235	28,466,993	12,410	556,184,645	72,226,325

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

FINANCE—BANKING, INSURANCE, AND RELATED BUSINESS

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	1,130	789	$31,545,647	$8,383,506	$920,133	341	$3,451,019	$946,126
Alaska	21	13	305,885	68,674	6,385	8	265,180	54,857
Arizona	252	140	3,134,647	600,041	55,409	112	4,048,695	1,146,898
Arkansas	705	559	16,365,089	3,098,347	282,431	146	5,721,141	812,391
California	5,695	3,429	844,804,160	102,865,942	12,325,108	2,266	127,580,118	25,637,915
Colorado	1,663	849	45,070,612	6,339,662	671,262	814	19,212,065	8,627,764
Connecticut	1,193	822	171,636,306	18,641,755	2,241,490	371	189,992,638	10,942,049
Delaware	515	339	112,692,883	29,805,171	3,763,384	176	15,855,439	5,833,259
District of Columbia	427	281	32,243,153	8,887,170	1,095,819	146	5,032,973	814,473
Florida	4,323	2,885	293,517,236	99,069,152	12,151,586	1,438	56,891,680	19,632,876
Georgia	1,568	949	48,579,156	8,645,985	914,971	619	9,795,333	4,384,611
Hawaii	147	103	8,784,775	2,124,340	254,027	44	2,011,228	142,757
Idaho	422	224	3,660,136	508,865	31,347	198	3,475,383	1,303,161
Illinois	4,477	3,092	692,760,742	96,473,196	11,661,622	1,385	2,050,899,754	27,281,701
Indiana	3,019	2,174	105,070,941	19,194,074	1,996,962	845	16,285,865	5,227,528
Iowa	3,002	1,648	81,433,149	10,094,571	979,522	1,354	37,050,340	11,290,851
Kansas	1,839	1,186	29,629,176	4,683,307	362,643	653	14,102,686	3,892,968
Kentucky	1,232	986	57,277,340	9,422,665	1,028,705	246	3,582,982	1,017,712
Louisiana	1,300	885	118,277,198	10,339,420	1,098,220	415	15,271,677	3,696,479
Maine	633	407	43,129,792	3,813,637	411,336	226	5,052,269	781,479
Maryland	1,523	988	125,535,739	23,350,214	2,890,891	535	39,389,227	2,738,207
Massachusetts	2,596	1,710	411,737,759	49,135,725	6,004,021	886	90,046,420	25,900,767
Michigan	3,613	2,344	396,404,092	132,568,326	15,838,363	1,269	59,896,655	15,428,370
Minnesota	3,439	1,791	115,834,982	14,561,766	1,542,610	1,648	32,287,560	10,854,835
Mississippi	498	372	18,729,374	2,297,200	223,811	126	3,355,855	580,049
Missouri	4,950	3,140	174,576,874	32,571,047	3,616,452	1,810	49,240,361	14,444,211
Montana	935	381	7,457,000	1,097,023	79,360	554	5,588,159	2,367,652
Nebraska	1,747	1,084	35,912,841	6,170,766	529,729	663	14,839,515	3,126,470
Nevada	128	88	3,184,578	501,244	49,488	40	499,651	316,866
New Hampshire	256	193	8,106,677	1,639,709	177,811	63	9,131,071	403,034
New Jersey	4,844	3,205	296,516,027	67,109,608	7,985,203	1,639	64,325,734	8,613,161
New Mexico	225	109	2,184,113	323,777	26,024	116	2,001,611	1,244,006
New York	25,458	16,193	2,511,042,047	474,416,715	57,386,842	9,265	622,064,693	129,563,017
North Carolina	1,542	952	57,040,381	9,641,419	1,060,623	590	8,445,793	1,853,948
North Dakota	1,241	410	10,997,064	2,299,621	46,622	831	9,496,092	2,412,194
Ohio	5,628	3,598	345,706,043	49,353,531	5,531,319	2,030	90,032,991	32,944,668
Oklahoma	1,196	687	24,275,508	2,986,311	257,841	509	17,576,592	3,609,236
Oregon	1,404	751	20,818,518	4,120,872	408,753	653	12,663,583	4,002,144
Pennsylvania	4,427	3,203	664,012,297	109,757,878	13,494,774	1,224	67,005,996	11,027,460
Rhode Island	531	366	29,482,435	5,509,950	648,057	165	25,805,606	9,162,074
South Carolina	1,184	598	14,643,329	2,075,352	166,547	586	10,627,726	3,538,328
South Dakota	906	429	7,170,795	657,252	26,565	477	7,726,077	2,019,146
Tennessee	1,133	813	38,779,472	8,819,351	943,802	320	6,574,436	1,567,508
Texas	2,956	1,865	92,778,255	19,442,396	2,100,625	1,091	29,875,155	11,353,749
Utah	643	412	30,960,307	3,837,405	422,594	231	5,540,060	1,306,895
Vermont	181	148	12,501,212	2,288,835	276,254	33	1,772,123	760,803
Virginia	1,852	1,168	48,182,392	11,580,020	1,284,297	684	12,129,650	2,585,046
Washington	2,388	1,346	64,364,633	9,485,124	978,775	1,042	20,368,966	8,495,065
West Virginia	1,234	830	31,089,053	7,330,361	798,824	404	13,592,783	1,816,093
Wisconsin	3,424	2,145	155,654,195	22,179,181	2,453,086	1,279	24,625,105	8,123,713
Wyoming	302	167	7,590,291	3,655,781	446,366	135	2,473,410	592,486
Total	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	3,944,577,121	456,219,056

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

COMBINATIONS—PREDOMINANT INDUSTRY NOT ASCERTAINABLE

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	45	12	$915,419	$56,273	$6,014	33	$235,616	$80,513
Alaska								
Arizona	12	6	229,921	13,968	367	6	359,092	21,404
Arkansas	49	16	1,829,059	232,920	28,280	33	421,154	78,002
California	290	95	20,116,008	2,240,323	276,426	195	6,153,364	1,257,209
Colorado	139	29	3,077,636	181,684	20,547	110	510,894	446,096
Connecticut	76	30	568,897	55,130	1,497	46	1,102,157	142,329
Delaware	27	16	552,131	67,430	7,325	11	646,757	32,703
District of Columbia	27	4	260,909	26,992	2,694	23	65,161	7,847
Florida	92	54	7,027,724	1,806,809	225,137	38	741,071	249,054
Georgia	35	12	1,783,933	70,123	7,085	23	338,077	62,296
Hawaii	9	2	(1)	(1)	(1)	7	368,624	96,310
Idaho	47	16	284,912	12,604	41	31	62,676	17,244
Illinois	198	82	23,044,077	867,322	90,444	116	2,930,595	890,181
Indiana	150	34	3,790,465	272,466	30,839	116	74,622	57,333
Iowa	127	24	464,596	62,422	4,779	103	2,148,648	127,378
Kansas	21	12	374,307	29,667	85	9	353,709	65,025
Kentucky	72	32	445,458	86,349	8,963	40	538,087	82,879
Louisiana	86	33	2,544,937	189,854	17,092	53	7,083,740	916,711
Maine	79	26	578,755	44,550	2,041	53	543,568	64,781
Maryland	169	88	8,761,995	948,018	119,042	81	11,081,605	1,223,820
Massachusetts	236	47	3,526,014	429,783	43,877	189	1,200,211	286,388
Michigan	201	39	6,555,828	519,578	57,895	162	2,398,050	522,308
Minnesota	86	31	1,484,796	190,170	20,401	55	1,239,000	85,732
Mississippi	15	8	1,530,129	70,944	7,583	7	95,337	9,706
Missouri	158	39	8,205,318	499,003	57,720	119	2,414,507	75,491
Montana	103	19	188,948	44,798	2,744	84	150,072	52,449
Nebraska	18	9	1,183,641	72,125	8,214	9	1,425,848	58,438
Nevada	17	4	2,353,559	76,513	9,576	13	53,817	14,939
New Hampshire	32	7	246,856	6,925	123	25	70,058	18,927
New Jersey	201	84	2,352,730	425,231	40,649	117	2,335,154	1,594,095
New Mexico	13	3	39,481	4,476		10	35,843	21,298
New York	903	350	51,838,661	3,533,011	399,433	553	21,334,976	3,301,723
North Carolina	83	23	2,030,537	179,573	11,981	60	527,428	57,823
North Dakota	54	17	222,078	34,418	2,991	37	27,754	20,011
Ohio	229	72	6,252,030	647,704	70,756	157	1,909,810	448,213
Oklahoma	52	28	3,459,711	361,282	42,789	24	82,570	43,361
Oregon	90	25	883,312	27,409	895	65	22,911,423	216,472
Pennsylvania	244	64	17,517,920	1,141,099	102,620	180	8,392,212	1,095,867
Rhode Island	20	5	213,966	4,206		15	44,033	42,881
South Carolina	70	15	832,498	67,954	6,363	55	49,690	25,159
South Dakota	33	12	242,757	9,481	70	21	34,019	4,587
Tennessee	55	18	3,680,753	481,264	19,208	37	209,507	26,281
Texas	116	40	12,306,439	3,420,199	436,560	76	1,313,153	245,750
Utah	61	19	279,421	22,923	649	42	258,177	71,192
Vermont	7	5	605,459	12,006	900	2	(1)	(1)
Virginia	91	32	2,502,335	214,851	23,480	59	249,137	50,422
Washington	98	37	1,267,927	196,813	16,478	61	910,633	276,223
West Virginia	49	18	633,907	51,945	4,166	31	770,405	171,391
Wisconsin	226	63	2,920,504	355,231	38,349	163	2,435,229	335,031
Wyoming	9	1	(1)	(1)	(1)	8	(1)	(1)
States grouped [1]			1,070,078	19,880	1,890		296,892	112,503
Total	5,320	1,757	213,078,732	20,385,699	2,277,058	3,563	108,934,162	15,203,776

[1] States grouped to conceal identity of taxpayer.

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TABLE 12.—*Corporation returns distributed by States and Territories, showing for major industrial groups the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income*—Continued

NOMINAL CONCERNS (INACTIVE AND NATURE OF BUSINESS NOT GIVEN)

States and Territories	Total number of corporations	Corporations reporting net income				Corporations reporting no net income		
		Number	Gross income	Net income	Tax	Number	Gross income	Deficit
Alabama	43					43		
Alaska	8					8		
Arizona	121					121		
Arkansas	45					45		
California	521					521		$2,114
Colorado	174					174		1,351
Connecticut	198					198		825
Delaware	116					116		
District of Columbia	60					60		
Florida	540					540		
Georgia	108					108		13
Hawaii	10					10		
Idaho	92					92		163
Illinois	1,267					1,267		1,691
Indiana	418					418		301
Iowa	260					260		13,141
Kansas	85					85		
Kentucky	73					73		
Louisiana	182					182		
Maine	93					93		5
Maryland	280					280		4,542
Massachusetts	236					236		29,185
Michigan	275					275		1,872
Minnesota	828					828		746
Mississippi	60					60		
Missouri	530					530		491
Montana	255					255		272
Nebraska	135					135		
Nevada	36					36		
New Hampshire								
New Jersey	344					344		24
New Mexico	87					87		
New York	1,618					1,618		77,144
North Carolina	106					106		
North Dakota	88					88		8
Ohio	499					499		4,200
Oklahoma	351					351		8
Oregon	416					416		10
Pennsylvania	844					844		1,816,193
Rhode Island	144					144		
South Carolina	65					65		
South Dakota	207					207		7
Tennessee	77					77		1,205
Texas	135					135		
Utah	47					47		47
Vermont	30					30		447
Virginia	100					100		6
Washington	728					728		52
West Virginia	205					205		50
Wisconsin	322					322		
Wyoming	82					82		
Total	13,544					13,544		1,956,113

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TABLE 13.—*Corporation returns—Distribution of number of returns and net income by size of net income and by major industrial groups*

[Income returned for the calendar year ended Dec. 31, 1925][1]

Income classes	All corporations		Agriculture and related industries		Mining and quarrying		Manufacturing									
							All manufactures		Food products, beverages, and tobacco		Textiles and textile products		Leather and leather products		Rubber and rubber goods	
	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	Number of returns	Net income	Number of returns	Net income	Number of returns	Net income
Under $2,000	108,447	$96,859,748	2,382	$2,006,066	2,481	$1,862,000	17,756	$17,041,409	3,457	$3,424,239	2,485	$2,254,813	427	$460,672	98	$90,880
$2,000 to $5,000	51,334	162,780,292	911	2,834,651	752	2,455,659	9,346	30,000,220	1,670	5,379,117	1,298	4,156,106	229	727,572	48	154,846
$5,000 to $10,000	29,067	207,812,825	512	3,610,164	485	3,457,277	6,318	45,394,521	1,088	7,784,734	861	6,161,762	180	1,264,960	38	278,555
$10,000 to $25,000	29,533	477,066,018	477	7,520,063	628	10,397,694	7,785	128,448,407	1,336	21,746,821	1,065	17,558,603	206	3,273,891	45	758,272
$25,000 to $50,000	13,965	498,304,439	209	7,394,497	369	13,251,556	4,537	163,065,261	729	26,369,376	574	20,777,545	122	4,540,123	25	884,610
$50,000 to $100,000	9,249	646,218,517	87	6,072,545	322	21,874,547	3,447	243,844,743	457	31,948,376	498	35,388,975	91	6,542,955	25	1,801,039
$100,000 to $250,000	6,270	966,671,837	62	9,531,799	242	39,169,776	2,742	425,598,078	334	51,711,141	424	65,630,629	69	10,912,124	28	4,622,598
$250,000 to $500,000	2,200	765,259,354	11	3,899,588	97	35,295,051	1,061	370,639,439	92	31,001,617	159	55,444,596	27	9,194,492	17	6,665,533
$500,000 to $1,000,000	1,156	788,857,128	5	3,486,028	44	31,365,722	604	412,847,419	67	49,178,195	81	54,420,050	11	6,592,526	10	7,096,421
$1,000,000 to $5,000,000	917	1,876,242,787	5	8,040,928	56	128,888,718	446	900,082,205	56	113,050,425	57	110,370,432	10	18,105,148	10	20,106,732
$5,000,000 and over	196	3,097,610,752	1	22,465,623	12	165,581,744	95	1,646,395,647	17	191,878,203	2	40,951,300	1	14,408,570	5	80,506,317
Reporting net income	252,334	9,583,683,697	4,662	76,861,952	5,488	453,599,744	54,137	4,383,357,349	9,303	533,472,244	7,504	413,114,811	1,373	76,023,033	349	122,965,853
Reporting no net income	177,738	[2]1,962,628,095	5,242	[2]59,214,951	13,675	[2]209,956,530	34,537	[2]682,254,676	5,419	[2]91,512,114	4,767	[2]114,772,390	986	[2]28,895,236	289	[2]13,941,445
Total	430,072	7,621,055,602	9,904	17,647,001	19,163	243,643,214	88,674	3,701,102,673	14,722	441,960,130	12,271	298,342,421	2,359	47,127,797	638	109,024,408

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Income classes	Manufacturing													
	Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals and allied substances		Stone, clay, and glass products		Metal and metal products		All other manufacturing industries	
	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	Number of returns	Net income	Number of returns	Net income
Under $2,000	1,189	$1,160,292	273	$256,370	2,855	$2,717,691	1,279	$935,453	796	$744,489	3,628	$3,843,659	1,269	$1,152,851
$2,000 to $5,000	797	2,564,869	194	620,248	1,259	3,961,395	579	1,912,586	487	1,549,954	2,137	6,899,085	648	2,074,442
$5,000 to $10,000	587	4,236,354	166	1,216,243	758	5,473,941	408	2,925,674	326	2,375,445	1,442	10,417,774	464	3,259,079
$10,000 to $25,000	759	12,575,809	206	3,487,226	717	11,721,151	544	9,022,013	462	7,690,355	1,921	32,069,165	524	8,545,101
$25,000 to $50,000	485	17,359,044	130	4,673,163	388	13,798,248	375	13,326,385	245	8,980,872	1,161	41,549,513	303	10,810,382
$50,000 to $100,000	416	29,083,518	117	7,947,867	254	18,981,391	287	19,981,489	187	13,122,877	921	65,584,974	194	13,461,282
$100,000 to $250,000	267	41,617,514	118	18,460,944	167	26,020,589	230	34,360,858	130	19,147,538	813	128,077,647	162	25,036,496
$250,000 to $500,000	97	33,530,473	43	15,180,473	67	23,007,750	112	39,423,582	59	20,935,930	331	117,197,138	57	19,057,805
$500,000 to $1,000,000	44	28,091,783	19	12,856,066	33	22,164,642	68	45,547,993	31	21,432,990	204	139,692,489	36	25,774,264
$1,000,000 to $5,000,000	16	30,100,442	21	40,949,637	23	40,355,592	52	110,820,471	27	58,932,376	157	323,212,850	17	34,078,100
$5,000,000 and over			1	5,537,933	2	22,706,562	17	345,020,967	3	26,634,360	45	888,208,843	2	30,542,592
Reporting net income	4,657	200,316,098	1,288	111,186,170	6,523	190,908,952	3,951	623,277,471	2,753	181,547,186	12,760	1,756,753,137	3,676	173,792,394
Reporting no net income	2,976	[2] 53,115,643	652	[2] 12,136,917	3,397	[2] 29,504,531	3,011	[2] 82,352,169	1,701	[2] 17,846,227	8,769	[2] 201,444,799	2,570	[2] 36,733,205
Total	7,633	147,200,455	1,940	99,049,253	9,920	161,404,421	6,962	540,925,302	4,454	163,700,959	21,529	1,555,308,338	6,246	137,059,189

[1] Fiscal year returns are included. See p. 1.

[2] Deficit.

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TABLE 13.—*Corporation returns—Distribution of number of returns and net income by size of net income and by major industrial groups*—Continued

Income classes	Construction		Transportation and other public utilities		Trade		Public service—professional, amusements, hotels, etc.		Finance—banking, insurance, and related business		Combination—predominant industry not ascertainable		Nominal concerns	
	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	Number of returns	Net income	Number of returns	Net income
Under $2,000	3,985	$3,738,506	8,313	$5,983,652	29,823	$28,777,831	8,819	$6,875,705	33,749	$29,791,860	1,139	$782,719		
$2,000 to $5,000	2,243	7,033,447	2,291	7,220,025	17,069	54,252,097	3,099	9,717,066	15,375	48,464,316	248	802,811		
$5,000 to $10,000	1,186	8,502,067	1,280	9,067,871	9,174	64,799,071	1,642	11,669,181	8,359	60,547,111	111	765,562		
$10,000 to $25,000	1,170	18,847,738	1,254	20,367,759	8,467	136,123,407	1,544	24,664,918	8,080	129,133,406	128	1,562,626		
$25,000 to $50,000	505	17,811,261	544	19,457,827	3,553	126,279,237	708	25,124,000	3,486	123,929,133	54	1,991,667		
$50,000 to $100,000	336	23,413,652	391	27,628,107	2,081	143,442,696	408	27,831,660	2,142	150,055,640	35	2,054,927		
$100,000 to $250,000	198	30,230,716	323	50,060,386	1,167	176,725,640	226	34,100,150	1,284	197,712,684	26	3,542,608		
$250,000 to $500,000	49	17,182,348	161	56,583,808	331	114,070,149	70	24,847,013	408	139,326,008	12	3,415,950		
$500,000 to $1,000,000	22	14,628,242	112	76,170,113	145	99,538,101	27	17,797,134	196	132,493,310	1	531,059		
$1,000,000 to $5,000,000	6	8,661,557	139	304,486,805	88	186,172,630	26	44,661,801	148	290,312,393	3	4,935,770		
$5,000,000 and over	1	6,441,194	54	891,666,421	12	123,865,137	2	19,137,607	19	222,057,379				
Reporting net income	9,701	156,490,708	14,862	1,468,692,774	71,910	1,254,045,996	16,571	246,426,235	73,246	1,523,823,240	1,757	20,385,699		
Reporting no net income	5,637	[1] 43,345,993	8,751	[1] 134,744,529	37,678	[1] 287,506,146	12,410	[1] 72,226,325	42,701	[1] 456,219,056	3,563	[1] 15,203,776	13,544	[1] $1,956,113
Total	15,338	113,144,715	23,613	1,333,948,245	109,588	966,539,850	28,981	174,199,910	115,947	1,067,604,184	5,320	5,181,923	13,544	−1,956,113

[1] Deficit.

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*

UNITED STATES

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	341,253	206,984	60.65	$32,531,096,969	$23,765,187,985	$8,765,908,984	$171,805,150		$171,805,150	134,269	39.35	$2,796,534,046	$3,453,438,457	$656,904,411
1917	351,426	232,079	66.04	79,540,004,891	68,809,644,680	10,730,360,211	503,698,029	$1,638,747,740	2,142,445,769	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562
1918	317,579	202,061	63.63	79,706,659,148	71,345,147,899	8,361,511,249	653,198,483	2,505,565,939	3,158,764,422	115,518	36.37	6,757,622,164	7,447,394,525	689,772,361
1919	320,198	209,634	65.47	88,261,006,052	78,849,587,594	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	110,564	34.53	11,657,742,792	12,653,289,033	995,546,241
1920	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744
1921	356,397	171,239	48.05	60,051,123,329	55,715,075,516	4,336,047,813	366,443,621	335,131,811	701,575,432	185,158	51.95	31,198,150,203	35,076,369,337	3,878,219,134
1922	382,883	212,535	55.51	80,331,679,917	73,367,868,774	6,963,811,143	775,310,154	[1] 8,466,114	783,776,268	170,348	44.49	20,588,834,597	22,782,610,953	2,193,776,356
1923	398,933	233,339	58.49	97,457,479,446	89,135,950,312	8,321,529,134	937,106,798		937,106,798	165,594	41.51	21,106,184,230	23,119,739,217	2,013,554,987
1924	417,421	236,389	56.63	97,158,996,625	89,572,344,333	7,586,652,292	881,549,546		881,549,546	181,032	43.37	22,070,497,262	24,294,423,255	2,223,925,993
1925	430,072	252,334	58.67	113,692,083,216	104,108,399,519	9,583,683,697	1,170,331,206		1,170,331,206	177,738	41.33	22,499,062,446	24,461,690,541	1,962,628,095
ALABAMA														
1916	3,361	1,936	57.60	$152,706,812	$106,814,035	$45,892,777	$912,402		$912,402	1,425	42.40	$26,634,373	$33,182,229	$6,547,856
1917	3,470	2,313	66.66	379,729,758	319,299,240	60,430,518	2,683,292	$12,491,055	15,174,347	1,157	33.34	39,495,973	44,027,829	4,531,856
1918	3,228	2,337	72.40	484,579,239	440,338,549	44,240,690	3,359,799	11,520,890	14,880,689	891	27.60	34,579,798	37,693,042	3,113,244
1919	2,983	2,092	70.13	408,416,618	371,403,622	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	49,663,021	4,736,740
1920	3,198	1,967	61.51	479,492,545	440,489,143	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	152,820,777	10,118,369
1921	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	989,364	793,486	1,782,850	1,654	53.72	187,696,790	210,880,272	23,183,482
1922	3,335	2,096	62.84	373,679,886	344,495,092	29,184,794	2,800,001	[1] 32,759	2,832,760	1,239	37.16	89,563,115	97,328,516	7,765,401
1923	3,595	2,348	65.31	519,585,677	473,624,336	45,961,341	4,756,724		4,756,724	1,247	34.69	79,568,094	86,793,755	7,225,661
1924	3,838	2,373	61.83	482,029,550	446,490,738	35,538,812	3,905,099		3,905,099	1,465	38.17	120,483,322	130,315,665	9,832,343
1925	3,936	2,569	65.27	547,133,170	504,203,280	42,929,890	4,978,930		4,978,930	1,367	34.73	108,524,795	116,813,229	8,288,434

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

ALASKA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	206	90	43.69	$2,833,021	$2,088,118	$744,903	$14,636		$14,636	116	56.31	$2,596,113	$2,928,058	$331,945
1917	212	93	43.87	6,432,220	5,434,676	997,544	45,562	$204,298	249,860	119	56.13	1,003,150	1,202,695	199,545
1918	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
1919	63	36	57.14	5,208,713	4,709,199	499,514	41,398	26,461	67,859	27	42.86	300,276	400,931	100,655
1920	69	32	46.38	9,872,867	9,348,683	524,184	43,303	25,085	68,388	37	53.62	1,014,354	1,114,629	100,275
1921	121	45	37.19	2,606,513	2,376,755	229,758	15,274	7,112	22,386	76	62.81	2,634,205	3,033,609	399,404
1922	107	54	50.47	5,332,181	5,098,074	234,107	13,010	[1] 26,116	39,126	53	49.53	2,100,378	2,292,064	191,686
1923	138	68	49.28	8,053,560	7,116,487	937,073	97,023		97,023	70	50.72	1,305,579	1,522,839	217,260
1924	140	68	48.57	5,633,205	5,092,311	540,894	52,532		52,532	72	51.43	1,573,472	2,573,695	1,000,223
1925	159	72	45.28	6,955,357	6,383,680	571,677	59,523		59,523	87	54.72	1,082,491	1,453,184	370,693

ARIZONA

1916	1,390	540	38.85	$81,581,266	$50,657,007	$30,924,259	$619,181		$619,181	850	61.15	$11,072,645	$22,481,702	$11,409,057
1917	1,460	681	46.64	153,753,716	121,945,288	31,808,428	1,486,795	$5,112,068	6,598,863	779	53.36	7,910,202	10,927,709	3,017,507
1918	1,101	417	37.87	102,670,295	90,957,832	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	18,579,345	2,404,893
1919	1,514	627	40.35	104,581,122	94,652,426	9,928,696	774,548	668,743	1,443,291	887	59.65	12,134,030	16,415,619	4,281,589
1920	1,531	542	35.40	93,819,603	87,131,718	6,687,885	504,953	560,212	1,065,165	989	64.60	34,214,709	42,484,203	8,269,494
1921	1,572	376	23.92	39,267,010	36,533,137	2,733,873	205,329	166,549	371,878	1,196	76.08	56,178,901	67,974,775	11,795,874
1922	1,575	486	30.86	61,509,719	57,621,250	3,888,469	378,415	[1] 15,996	394,411	1,089	69.14	42,000,843	49,825,325	7,824,482
1923	1,562	548	35.08	103,791,752	94,834,557	8,957,195	629,839		629,839	1,014	64.92	30,265,585	35,817,307	5,551,722
1924	1,525	579	37.97	107,809,101	100,396,460	7,412,641	776,072		776,072	946	62.03	27,915,776	33,290,911	5,375,135
1925	1,451	593	40.87	114,245,312	106,566,023	7,679,289	813,539		813,539	858	59.13	26,645,265	37,455,041	10,809,776

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ARKANSAS

1916	2,344	1,644	70.14	$73,232,318	$48,440,927	$24,791,391	$487,130		$487,130	700	29.86	$12,697,495	$14,934,862	$2,237,367
1917	2,521	1,955	77.55	233,567,265	209,567,272	23,999,993	1,181,763	$2,780,536	3,962,299	566	22.45	13,286,975	14,615,121	1,328,146
1918	1,993	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	369	18.51	23,641,112	25,441,543	1,800,431
1919	2,135	1,721	80.61	393,739,652	365,974,869	27,764,783	2,089,928	3,702,438	5,792,366	414	19.39	16,692,130	19,068,655	2,376,525
1920	2,317	1,513	65.30	291,992,602	272,287,967	19,704,635	1,487,810	2,103,079	3,590,889	804	34.70	90,999,003	97,465,238	6,466,235
1921	2,383	1,275	53.50	152,850,457	143,364,964	9,485,493	695,014	590,931	1,285,945	1,108	46.50	118,329,398	130,466,029	12,136,631
1922	2,447	1,527	62.40	227,573,314	209,133,626	18,439,688	1,922,457	[1] 26,598	1,949,055	920	37.60	68,082,645	76,785,559	8,702,914
1923	2,612	1,669	63.90	280,130,745	257,757,970	22,372,775	2,360,633		2,360,633	943	36.10	72,264,030	79,477,831	7,213,801
1924	2,554	1,670	65.39	297,254,152	279,173,989	18,080,163	1,864,449		1,864,449	884	34.61	64,940,242	71,760,881	6,820,639
1925	2,684	1,823	67.92	323,777,685	300,878,206	22,899,479	2,515,334		2,515,334	861	32.08	70,654,283	76,203,448	5,549,165

CALIFORNIA

1916	17,986	8,654	48.11	$962,254,619	$682,302,050	$279,952,569	$5,458,102		$5,458,102	9,332	51.89	$205,786,304	$304,631,427	$98,845,123
1917	18,369	8,951	48.73	3,563,403,039	3,241,142,130	322,260,909	15,877,927	$42,506,341	58,384,268	9,418	51.27	235,674,279	281,485,025	45,810,746
1918	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,083	50.63	311,423,815	356,397,842	44,974,027
1919	14,716	8,259	56.12	3,294,089,553	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	435,665,151	77,837,758
1920	14,865	7,872	52.96	3,227,188,188	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,015	6,993	47.04	919,731,688	1,002,619,009	82,887,321
1921	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,277	32,527,304	7,784	51.27	816,108,871	924,658,590	108,549,719
1922	16,651	8,742	52.50	3,603,499,021	3,300,450,911	303,048,110	35,308,443	[1] 156,827	35,465,270	7,909	47.50	737,636,588	826,392,359	88,755,771
1923	18,386	9,834	53.49	4,244,895,727	3,874,925,493	369,970,234	43,033,209		43,033,209	8,552	46.51	1,046,814,428	1,146,811,410	99,996,982
1924	19,737	9,990	50.62	4,485,215,883	4,108,491,030	376,724,853	44,161,442		44,161,442	9,747	49.38	961,078,975	1,078,024,354	116,945,379
1925	20,263	10,539	52.02	4,809,533,009	4,391,707,060	417,825,949	50,533,672		50,533,672	9,724	47.98	966,480,894	1,086,392,868	119,911,974

COLORADO

1916	7,479	2,986	39.93	$238,993,105	$181,949,887	$57,043,218	$1,115,854		$1,115,854	4,493	60.07	$42,771,522	$55,812,044	$13,040,522
1917	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	$9,912,117	14,656,097	4,079	53.54	48,956,851	61,463,372	12,506,521
1918	7,170	3,273	45.65	654,000,372	579,790,512	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,007	90,100,277	11,039,270
1919	6,704	3,107	46.35	807,999,998	728,712,201	79,287,797	6,237,031	11,353,470	17,590,501	3,597	53.65	165,788,176	182,616,423	16,828,247
1920	6,812	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	3,836	56.31	173,583,367	191,604,925	18,021,558
1921	6,559	2,340	35.68	486,204,976	452,163,931	34,041,045	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	453,123,239	134,544,456
1922	6,855	2,720	39.68	664,017,735	608,182,655	55,835,080	5,508,928	[1] 38,019	5,546,947	4,135	60.32	178,570,909	208,318,730	29,747,821
1923	6,344	2,636	41.55	686,561,409	626,070,607	60,490,802	6,182,816		6,182,816	3,708	58.45	175,895,200	201,309,854	25,414,654
1924	6,494	2,891	44.52	707,149,477	646,303,328	60,846,149	7,024,097		7,024,097	3,603	55.48	180,972,193	207,181,403	26,209,210
1925	6,399	2,983	46.62	821,001,998	760,553,993	60,448,005	7,077,070		7,077,070	3,416	53.38	161,788,373	187,947,414	26,159,041

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

CONNECTICUT

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	4,852	3,096	63.81	$834,382,109	$645,170,710	$189,211,399	$3,713,384		$3,713,384	1,756	36.19	$52,446,991	$65,489,719	$13,042,728
1917	4,976	3,263	65.57	1,578,754,496	1,396,898,951	181,855,545	7,999,281	$36,743,412	44,742,693	1,713	34.43	104,108,815	114,122,812	10,013,997
1918	4,799	3,249	67.70	1,511,534,787	1,349,211,401	162,323,386	12,028,383	53,443,796	65,472,179	1,550	32.30	467,955,823	478,738,742	10,782,919
1919	4,405	3,012	68.38	1,553,856,933	1,378,099,138	175,757,795	13,944,182	25,093,621	39,037,803	1,393	31.62	217,982,006	261,089,505	43,107,499
1920	4,665	2,966	63.58	1,461,129,326	1,361,135,831	99,993,495	8,099,396	10,265,333	18,364,729	1,699	36.42	498,359,480	557,586,834	59,227,354
1921	4,899	2,369	48.36	739,116,250	683,810,083	55,306,167	4,669,300	2,841,512	7,510,812	2,530	51.64	608,015,533	675,599,235	67,583,702
1922	5,227	2,947	56.38	1,097,494,718	1,002,197,149	95,297,569	10,459,155	[1] 73,389	10,532,844	2,280	43.62	327,687,837	351,832,176	24,144,339
1923	5,492	3,373	61.42	1,375,832,546	1,254,897,652	120,934,894	13,182,836		13,182,836	2,119	38.58	482,077,605	519,672,459	37,594,854
1924	5,782	3,431	59.34	1,210,651,018	1,107,470,344	103,180,674	11,848,127		11,848,127	2,351	40.66	457,406,769	494,198,905	36,792,136
1925	5,958	3,720	62.44	1,578,480,929	1,453,388,067	125,092,862	14,886,873		14,886,873	2,238	37.56	388,402,692	418,946,235	30,543,543

DELAWARE

1916	960	554	57.71	$221,569,789	$85,298,891	$136,270,898	$2,894,425		$2,894,425	406	42.29	$2,238,316	$3,537,004	$1,298,688
1917	1,071	616	57.52	810,771,861	682,294,433	128,477,428	5,891,878	$23,262,737	29,154,615	455	42.48	12,234,950	20,332,859	8,097,909
1918	688	384	55.81	437,050,491	390,320,419	46,730,072	3,421,919	16,515,846	19,937,765	304	44.19	6,435,757	8,374,759	1,939,002
1919	816	466	57.11	334,790,234	298,110,694	36,679,540	3,051,705	5,537,152	8,588,857	350	42.89	17,887,479	20,500,858	2,613,379
1920	809	401	49.57	329,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,663,003	408	50.43	35,035,785	41,152,812	6,117,027
1921	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	456,701	943,835	535	58.28	91,783,432	105,310,136	13,526,704
1922	1,002	481	48.00	253,028,589	230,311,918	22,716,671	2,259,778	[1] 19,105	2,278,883	521	52.00	52,805,040	64,374,215	11,569,175
1923	1,116	588	52.69	410,811,438	368,878,137	41,933,301	3,976,282		3,976,282	528	47.31	48,161,704	57,248,274	9,086,570
1924	991	594	59.94	312,823,052	273,282,142	39,540,910	4,703,290		4,703,290	397	40.06	166,172,300	178,959,763	12,787,463
1925	1,376	780	56.68	502,380,247	441,448,902	60,931,345	7,664,617		7,664,617	596	43.32	52,554,840	63,255,969	10,701,129

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DISTRICT OF COLUMBIA

1916	1,130	653	57.79	$242,882,222	$201,421,241	$41,460,981	$778,274		$778,274	477	42.21	$16,179,420	$18,191,800	$2,012,380
1917	1,263	821	65.00	265,653,938	231,260,378	34,393,560	1,759,629	$2,357,528	4,117,157	442	35.00	11,230,568	12,944,624	1,714,056
1918	719	552	76.77	177,578,447	162,477,947	15,100,500	1,260,716	3,532,138	4,792,854	167	23.23	9,794,570	11,126,854	1,332,284
1919	995	659	66.23	212,922,598	183,175,905	29,746,693	2,380,341	4,031,164	6,411,505	336	33.77	19,550,946	22,484,793	2,933,847
1920	1,153	659	57.16	225,380,949	201,014,376	24,366,573	1,988,177	1,688,492	3,676,669	494	42.84	56,250,769	59,886,681	3,635,912
1921	1,258	716	56.92	220,704,491	200,492,531	20,211,960	1,701,107	1,720,399	3,421,506	542	43.08	80,010,719	91,823,143	11,812,424
1922	1,466	822	56.07	299,641,639	269,251,366	30,390,273	3,179,446	[1] 17,451	3,196,897	644	43.93	49,199,153	55,410,795	6,211,642
1923	1,575	923	58.60	291,511,757	247,028,654	44,483,103	5,360,889		5,360,889	652	41.40	48,092,317	53,330,053	5,237,736
1924	1,656	942	56.88	440,399,590	392,942,030	47,457,560	5,745,401		5,745,401	714	43.12	54,626,808	61,306,627	6,679,819
1925	1,753	1,081	61.66	498,652,148	434,158,919	64,493,229	8,119,191		8,119,191	672	38.34	51,488,936	55,999,525	4,510,589

FLORIDA

1916	2,869	1,518	52.91	$81,477,552	$63,806,729	$17,670,823	$351,040		$351,040	1,351	47.09	$19,142,666	$23,491,838	$4,349,172
1917	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,745	40,173,215	5,428,470
1919	2,845	1,671	58.73	271,609,675	246,324,109	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	63,604,681	11,334,536
1920	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	120,093,378	8,212,404
1921	3,472	1,646	47.41	211,881,821	195,715,463	16,166,358	1,245,897	980,522	2,226,419	1,826	52.59	126,633,887	142,700,737	16,066,850
1922	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	2,598,880	[1] 19,656	2,618,536	1,836	47.27	80,033,094	92,950,100	12,917,006
1923	4,353	2,466	56.65	396,312,076	360,913,548	35,298,528	3,821,481		3,821,481	1,887	43.34	78,608,312	90,463,759	11,855,447
1924	5,224	3,094	59.23	531,412,640	469,069,150	62,343,490	7,006,389		7,006,389	2,130	40.77	86,986,485	101,274,256	14,287,771
1925	8,284	5,478	66.13	1,128,263,644	935,943,305	192,320,339	23,516,457		23,516,457	2,806	33.87	106,024,479	132,570,058	26,545,579

GEORGIA

1916	4,758	3,424	71.96	$251,095,946	$194,587,307	$56,508,639	$1,082,190		$1,082,190	1,334	28.04	$29,501,342	$34,977,389	$5,476,047
1917	4,956	4,009	80.89	746,428,340	673,277,614	73,150,726	3,486,177	$8,826,790	12,312,967	947	19.11	61,898,474	67,594,447	5,695,973
1918	4,384	3,458	78.88	875,848,992	803,706,316	72,142,676	5,028,966	23,949,078	28,978,044	926	21.12	105,265,822	111,618,275	6,352,453
1919	4,420	3,487	78.89	958,377,060	874,906,304	83,470,756	6,495,595	14,856,661	21,352,256	933	21.11	62,827,382	68,915,504	6,088,122
1920	4,500	2,827	62.82	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	295,237,068	316,192,673	20,955,605
1921	4,547	2,067	45.46	412,283,727	381,247,113	31,036,614	2,618,990	1,790,683	4,409,673	2,480	54.54	314,385,441	353,659,414	39,273,973
1922	4,745	2,715	57.22	622,586,434	565,811,798	56,774,636	5,964,986	[1] 239,080	6,204,066	2,030	42.78	173,471,321	191,081,312	17,609,991
1923	4,963	3,094	62.34	844,710,364	780,958,877	63,751,487	7,023,858		7,023,858	1,869	37.66	160,496,503	177,492,967	16,996,464
1924	5,099	3,080	60.40	762,367,723	712,206,063	50,161,660	5,536,205		5,536,205	2,019	39.60	271,453,018	293,732,994	22,279,976
1925	5,251	3,354	63.87	986,021,597	918,940,862	67,080,735	7,699,583		7,699,583	1,897	36.13	192,118,135	210,415,533	18,297,398

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

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HAWAII

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	571	396	69.35	$101,055,901	$55,351,265	$45,704,636	$889,751		$889,751	175	30.65	$4,992,900	$6,248,044	$1,255,144
1917	617	417	67.58	165,807,789	127,804,922	38,002,867	1,402,490	$9,978,511	11,381,001	200	32.42	2,509,355	2,864,936	355,581
1918	480	337	70.21	125,980,474	101,956,665	24,023,809	2,083,028	5,931,355	8,014,383	143	29.79	10,986,517	11,871,365	884,848
1919	521	357	68.52	189,325,500	148,402,774	40,922,726	3,096,592	7,941,189	11,037,781	164	31.48	4,617,435	6,065,435	1,448,000
1920	534	368	68.91	235,457,131	177,172,471	58,284,660	4,242,650	14,986,095	19,228,745	166	31.09	18,593,554	19,703,976	1,110,422
1921	587	315	53.66	90,392,439	79,807,502	10,584,937	922,666	682,811	1,605,477	272	46.34	67,553,636	76,247,678	8,694,042
1922	604	351	58.11	115,624,696	100,465,628	15,159,068	1,750,200	[1] 782	1,750,982	253	41.89	36,579,669	41,006,899	4,427,230
1923	586	364	62.11	170,396,163	142,689,581	27,706,582	3,037,316		3,037,316	222	37.89	18,018,652	19,494,472	1,475,820
1924	607	393	64.74	183,491,555	151,961,739	31,529,816	3,625,419		3,625,419	214	35.26	12,960,706	14,069,759	1,109,053
1925	594	380	63.97	160,612,025	138,463,733	22,148,292	2,794,231		2,794,231	214	36.03	31,931,442	34,200,853	2,269,411

IDAHO

1916	1,780	969	54.44	$37,741,867	$26,924,633	$10,817,234	$212,526		$212,526	811	45.56	$9,002,772	$10,936,899	$1,934,127
1917	1,889	1,084	57.38	136,418,190	121,466,771	14,951,419	733,739	$1,763,713	2,497,452	805	42.62	13,401,090	15,355,242	1,954,152
1918	1,184	657	55.49	91,825,305	84,520,111	7,305,194	607,507	1,226,387	1,833,894	527	44.51	10,352,798	11,956,453	1,603,655
1919	1,690	951	56.27	139,493,420	128,094,293	11,399,127	866,210	884,225	1,750,435	739	43.73	19,512,348	22,041,724	2,529,376
1920	1,771	893	50.42	128,387,434	118,603,529	9,783,905	740,061	637,861	1,377,922	878	49.58	55,969,543	61,654,627	5,685,084
1921	1,706	601	35.23	49,405,234	47,176,023	2,229,211	122,845	80,464	203,309	1,105	64.77	63,281,973	73,591,353	10,309,380
1922	1,872	734	39.21	82,167,739	75,820,212	6,347,527	459,564	[1] 3,187	462,751	1,138	60.79	38,692,239	44,128,461	5,436,222
1923	1,951	840	43.05	122,961,802	112,630,918	10,330,884	965,874		965,874	1,111	56.95	39,057,882	44,378,170	5,320,288
1924	2,071	902	43.55	128,795,412	121,949,849	6,845,563	680,401		680,401	1,169	56.45	39,417,472	45,246,219	5,828,747
1925	2,279	1,012	44.41	142,932,258	133,918,388	9,013,870	975,132		975,132	1,267	55.59	36,390,764	41,586,738	5,195,974

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ILLINOIS

1916	21,931	13,451	61.33	$3,168,454,041	$2,406,308,629	$762,145,412	$15,014,845		$15,014,845	8,480	38.67	$189,184,120	$217,780,179	$28,596,059
1917	22,389	14,399	64.31	7,676,120,612	6,542,362,526	1,133,758,086	53,593,281	$165,425,538	219,018,819	7,990	35.69	408,337,235	451,077,084	42,739,849
1918	20,406	12,920	63.31	8,460,298,970	7,700,973,388	759,325,582	62,851,975	215,810,261	278,662,236	7,486	36.69	408,944,552	443,295,049	34,350,497
1919	20,214	13,792	68.23	9,437,663,058	8,604,505,388	833,157,670	66,614,011	122,707,710	189,321,721	6,422	31.77	4,179,415,874	4,265,445,076	86,029,202
1920	21,127	13,413	63.49	9,384,087,216	8,656,906,942	677,180,274	55,817,886	93,230,712	149,048,598	7 714	36.51	2,967,631,391	3,112,951,477	145,320,086
1921	22,396	11,384	50.83	6,744,818,667	6,363,674,214	381,144,453	33,106,447	28,202,131	61,308,578	11,012	49.17	3,758,752,152	4,116,064,205	357,312,053
1922	24,184	14,360	59.38	8,506,567,924	7,835,809,920	670,758,004	75,149,656	[1] 734,830	75,884,486	9,824	40.62	2,741,643,824	2,915,504,404	173,860,580
1923	25,242	15,941	63.15	10,424,571,614	9,671,921,971	752,649,643	82,678,907		82,678,907	9,301	36.85	2,680,948,250	2,817,472,923	136,524,673
1924	26,414	15,959	60.42	11,805,918,009	11,099,863,815	706,054,194	82,467,674		82,467,674	10,455	39.58	1,889,665,982	2,051,325,085	161,659,103
1925	27,239	16,767	61.56	13,362,186,381	12,510,353,908	851,832,473	105,692,356		105,692,356	10,472	38.44	3,975,827,362	4,117,014,646	141,187,284

INDIANA

1916	8,546	5,881	68.82	$459,263,546	$357,512,178	$101,751,368	$2,001,337		$2,001,337	2,665	31.18	$47,847,292	$55,833,280	$7,985,988
1917	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918	8,589	6,090	70.90	1,357,050,335	1,242,903,859	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,313,764	130,520,012	11,206,248
1919	8,788	6,227	70.86	1,578,739,596	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,946,885	12,825,286
1920	9,275	5,885	63.45	1,728,056,078	1,599,891,865	128,164,213	9,809,924	17,653,466	27,463,390	3,390	36.55	463,026,255	497,993,861	34,967,606
1921	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	601,321,503	66,997,689
1922	10,041	6,241	62.16	1,394,319,195	1,272,155,257	122,163,938	13,462,301	[1] 316,123	13,778,424	3,800	37.84	345,739,206	385,789,649	40,050,443
1923	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,095	15,083,519		15,083,519	3,678	35.37	324,219,913	360,239,016	36,019,103
1924	10,832	6,556	60.52	1,539,297,662	1,424,308,074	114,989,588	12,930,267		12,930,267	4,276	39.48	394,698,388	436,601,877	41,903,489
1925	11,057	6,826	61.73	1,745,148,611	1,609,813,215	135,335,396	15,736,200		15,736,200	4,231	38.27	315,924,094	346,805,135	30,881,041

IOWA

1916	9,064	5,855	64.60	$265,972,786	$208,362,402	$57,610,384	$1,113,903		$1,113,903	3,209	35.40	$42,266,433	$58,321,696	$16,055,263
1917	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	$8,756,966	12,517,328	2,865	30.85	86,497,476	90,555,842	4,058,366
1918	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,693	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919	7,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,785	8,863,099	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,422,431	4,992,136	9,414,567	3,402	38.23	409,450,293	435,895,156	26,444,863
1921	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	1,454,638	4,183,749	4,149	48.00	421,721,046	459,671,636	37,950,590
1922	8,839	5,343	60.45	882,251,143	833,184,999	49,066,144	4,731,282	[1] 37,268	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190
1923	9,025	5,477	60.68	951,617,643	894,180,535	57,437,108	5,842,916		5,842,916	3,548	39.32	222,390,726	245,433,161	23,042,435
1924	8,961	4,993	55.72	897,363,718	847,631,843	49,731,875	5,284,901		5,284,901	3,968	44.28	265,893,154	291,182,726	25,289,572
1925	9,048	5,115	56.53	974,948,391	918,689,732	56,258,659	6,302,485		6,302,485	3,933	43.47	241,131,367	265,508,161	24,376,794

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

KANSAS

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	4,467	3,299	73.85	$352,747,535	$248,676,965	$104,070,570	$2,073,911		$2,073,911	1,168	26.15	$18,727,107	$21,275,294	$2,548,187
1917	4,604	3,680	79.93	803,041,896	681,645,684	121,396,212	5,954,921	$13,656,954	19,611,875	924	20.07	59,606,596	64,876,833	5,270,237
1918	4,474	3,353	74.94	722,919,437	641,124,893	81,794,544	7,617,014	12,002,469	19,619,483	1,121	25.06	56,745,783	62,390,170	5,644,387
1919	4,531	3,436	75.83	953,144,030	836,892,309	116,251,721	9,771,492	11,216,422	20,987,914	1,095	24.17	80,387,217	87,716,944	7,329,727
1920	4,658	3,202	68.74	1,111,082,200	1,006,481,468	104,600,732	8,962,188	7,675,582	16,637,770	1,456	31.26	354,340,288	373,460,386	19,120,098
1921	4,749	2,852	60.05	791,541,272	703,991,679	87,549,593	7,505,059	7,596,108	15,101,167	1,897	39.95	375,340,061	397,587,581	22,247,520
1922	4,956	3,115	62.85	966,054,682	844,907,875	121,146,807	14,415,182	[1] 30,815	14,445,997	1,841	37.15	106,561,617	121,029,947	14,468,330
1923	4,928	2,987	60.60	824,883,400	737,797,474	87,085,926	10,270,566		4,637,357	1,941	39.40	186,240,432	203,773,160	17,532,728
1924	4,985	3,184	63.87	940,049,723	855,439,011	84,610,712	9,832,973		9,832,973	1,801	36.13	134,592,145	149,943,455	15,351,310
1925	5,003	3,132	62.60	951,362,203	842,145,997	109,216,206	13,442,854		13,442,854	1,871	37.40	159,086,023	172,659,417	13,573,394

KENTUCKY

1916	5,405	3,439	63.63	$278,007,892	$211,488,773	$66,519,119	$1,303,454		$1,303,454	1,966	36.37	$22,524,658	$28,086,178	$5,561,520
1917	5,580	3,853	69.05	652,268,827	569,373,083	82,895,744	3,845,351	$13,545,372	17,390,723	1,727	30.95	44,825,291	48,995,225	4,169,934
1918	4,307	3,143	72.97	707,866,437	638,044,885	69,821,552	5,740,279	18,238,657	23,978,936	1,164	27.03	37,744,851	41,447,394	3,702,543
1919	4,571	3,075	67.27	639,458,091	568,869,330	70,588,761	5,459,932	9,811,172	15,271,104	1,496	32.73	70,249,155	76,695,661	6,446,506
1920	4,804	3,079	64.09	832,738,581	757,869,502	74,869,079	5,762,090	11,203,149	16,965,239	1,725	35.91	152,151,464	165,017,410	12,865,946
1921	4,757	2,617	55.01	444,349,329	412,471,737	31,877,592	2,498,252	2,273,498	4,771,750	2,140	44.99	219,658,706	253,965,378	34,306,672
1922	5,119	3,315	64.76	741,590,714	671,931,980	69,658,734	7,356,191	[1] 19,946	7,376,137	1,804	35.24	156,855,875	174,941,533	18,085,658
1923	5,153	3,381	65.61	861,905,479	789,323,191	72,582,288	8,139,710		8,139,710	1,772	34.39	133,990,263	147,254,905	13,264,642
1924	5,226	3,226	61.74	674,691,379	609,716,384	64,974,995	7,347,437		7,347,437	1,999	38.26	180,069,318	197,042,194	16,972,876
1925	5,295	3,418	64.56	768,519,671	690,370,930	78,148,741	9,418,224		9,418,224	1,877	35.44	128,198,258	139,681,987	11,483,729

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LOUISIANA

1916	3,705	2,380	64.24	$211,202,896	$158,569,779	$52,633,117	$1,047,775		$1,047,775	1,325	35.76	$23,877,120	$29,807,109	$5,929,989
1917	4,096	3,113	76.00	734,600,111	646,421,493	88,178,618	4,178,419	$13,379,220	17,557,639	983	24.00	48,028,484	54,682,215	6,653,731
1918	3,661	2,557	69.84	731,556,847	674,389,226	57,167,621	4,607,542	13,693,339	18,300,881	1,104	30.16	38,143,415	43,538,399	5,394,984
1919	4,001	2,690	67.23	950,986,340	862,029,140	88,957,200	6,885,473	15,900,477	22,785,950	1,311	32.77	99,716,348	107,905,977	8,189,629
1920	4,365	2,441	55.92	820,556,035	753,264,396	67,291,639	5,170,935	10,256,672	15,427,607	1,924	44.08	302,041,114	328,924,798	26,883,684
1921	4,470	2,053	45.93	479,873,646	452,748,646	27,125,000	2,213,867	1,692,068	3,905,935	2,417	54.07	334,891,801	375,023,151	40,131,350
1922	4,987	2,580	51.73	664,010,505	612,361,252	51,649,253	5,383,688	[1] 99,904	5,483,592	2,407	48.27	278,796,994	323,540,527	44,743,533
1923	5,109	2,841	55.61	764,338,992	695,994,269	68,344,723	7,543,885		7,543,885	2,268	44.39	254,596,681	277,631,531	23,034,850
1924	5,155	2,943	57.09	835,279,208	780,842,846	54,436,362	5,934,261		5,934,261	2,212	42.91	227,485,968	252,224,147	24,738,179
1925	5,250	3,121	59.45	1,002,632,063	938,399,125	64,232,938	7,268,660		7,268,660	2,129	40.55	273,482,258	299,634,922	26,152,664

MAINE

1916	3,084	1,949	63.20	$167,998,563	$129,685,789	$38,312,774	$744,773		$744,773	1,135	36.80	$26,270,026	$30,206,459	$3,936,433
1917	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918	2,469	1,496	60.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	973	39.41	31,452,603	37,942,623	6,490,020
1919	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	43,525,673	7,148,075
1920	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921	2,994	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	1,399	46.73	177,443,735	211,930,901	34,487,166
1922	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	4,540,313	[1] 215,047	4,755,360	1,364	42.38	153,054,220	164,229,727	11,175,507
1923	3,297	2,001	60.69	457,728,612	413,293,632	44,434,980	4,983,800		4,983,800	1,296	39.31	133,219,190	143,539,207	10,320,017
1924	3,444	1,966	57.08	415,086,739	383,738,926	31,347,813	3,533,832		3,533,832	1,478	42.92	125,272,376	138,090,991	12,818,615
1925	3,464	1,945	56.15	478,668,893	439,596,974	39,071,919	4,584,431		4,584,431	1,519	43.85	97,832,514	108,019,333	10,186,819

MARYLAND

1916	4,039	2,584	63.98	$443,382,103	$356,098,100	$87,284,003	$1,658,036		$1,658,036	1,455	36.02	$25,604,140	$30,268,153	$4,664,013
1917	4,250	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	$13,373,544	18,699,793	1,353	31.84	59,272,099	67,167,550	7,895,451
1918	3,498	2,529	72.29	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	969	27.71	66,213,097	71,088,614	4,875,517
1919	3,885	2,647	68.13	904,191,353	810,223,989	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	88,053,285	8,650,851
1920	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	1,650	35.39	253,929,061	276,694,572	22,765,511
1921	4,246	2,073	48.82	722,857,528	660,066,330	62,791,198	5,638,109	2,457,211	8,095,320	2,173	51.18	296,177,658	333,938,370	37,760,712
1922	4,599	2,520	54.79	821,053,430	755,286,550	65,766,880	7,288,677	[1] 66,693	7,355,370	2,079	45.21	193,207,911	216,338,749	23,130,838
1923	4,783	2,810	58.75	1,080,953,374	981,627,029	99,326,345	11,349,059		11,349,059	1,973	41.25	199,168,269	215,470,109	16,301,840
1924	5,202	2,933	56.38	924,620,439	841,127,604	83,492,835	9,846,911		9,846,911	2,269	43.62	282,135,388	303,917,920	21,782,532
1925	5,461	3,090	56.58	1,288,344,710	1,184,680,019	103,664,691	12,753,251		12,753,251	2,371	43.42	220,658,595	240,003,827	19,345,232

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

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MASSACHUSETTS

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	13,273	8,350	62.91	$1,772,712,308	$1,305,208,646	$467,503,662	$8,927,594		$8,927,594	4,923	37.09	$153,413,973	$181,500,346	$28,086,373
1917	13,799	9,849	71.37	5,023,176,479	4,191,441,155	831,735,324	40,442,865	$96,781,840	137,224,705	3,950	28.63	325,363,706	351,903,741	26,540,035
1918	12,622	8,501	67.35	5,871,704,085	5,256,807,852	614,896,233	44,594,530	229,493,756	274,088,286	4,121	32.65	377,740,551	445,383,973	67,643,422
1919	13,286	8,894	66.94	5,826,613,819	5,172,057,105	654,556,714	51,101,030	117,830,266	168,931,296	4,392	33.06	495,981,643	557,847,895	61,866,252
1920	14,150	8,142	57.54	4,874,334,665	4,471,807,154	402,527,511	32,660,529	55,186,544	87,847,073	6,008	42.46	2,164,242,312	2,363,383,130	199,140,818
1921	14,837	7,199	48.52	3,463,117,234	3,185,306,688	277,810,546	24,464,732	22,474,481	46,939,213	7,638	51.48	1,621,932,693	1,872,422,640	250,489,947
1922	15,867	8,922	56.23	5,328,314,675	4,913,083,948	415,230,727	47,017,579	[1] 795,997	47,813,576	6,945	43.77	1,013,300,705	1,166,997,210	153,696,505
1923	15,861	9,486	59.81	5,490,963,290	5,028,484,598	462,478,692	53,151,343		53,151,343	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432
1924	17,101	9,412	55.04	4,748,920,203	4,396,710,612	352,209,591	40,796,074		40,796,074	7,689	44.96	1,671,263,423	1,844,919,880	173,656,457
1925	16,444	9,631	58.57	5,436,777,057	5,029,008,094	407,768,963	49,269,096		49,269,096	6,813	41.43	1,315,091,096	1,427,813,180	112,722,084

MICHIGAN

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	9,823	6,362	64.77	$1,180,450,526	$805,196,782	$375,253,744	$7,362,945		$7,362,945	3,461	35.23	$84,176,870	$97,969,398	$13,792,528
1917	9,993	7,162	71.67	2,979,253,276	2,671,503,384	307,749,892	14,575,906	$46,392,602	60,968,508	2,831	28.33	182,288,812	213,693,864	31,405,052
1918	9,021	5,951	65.97	3,055,263,841	2,716,534,820	338,729,021	24,842,977	118,332,316	143,175,293	3,070	34.03	181,480,106	199,972,642	18,492,536
1919	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	121,060,455	159,566,677	2,989	31.05	159,533,186	176,489,390	16,956,204
1920	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	70,437,948	102,620,785	4,168	38.34	757,220,766	806,756,132	49,535,366
1921	11,426	5,209	45.59	2,345,423,614	2,094,119,198	251,304,416	19,037,623	42,811,466	61,849,089	6,217	54.41	1,219,593,453	1,400,088,545	180,495,092
1922	11,853	6,571	55.44	3,091,035,274	2,643,809,754	447,225,520	48,887,019	[1] 1,183,727	50,070,746	5,282	44.56	533,851,774	610,177,991	76,326,217
1923	12,174	7,294	59.91	5,427,780,528	4,906,755,692	521,024,836	60,729,137		60,729,137	4,880	40.09	468,049,639	538,097,451	70,047,812
1924	12,778	7,429	58.14	4,110,638,642	3,612,698,629	497,940,013	59,869,257		59,869,257	5,349	41.86	624,917,342	688,880,461	63,963,119
1925	13,016	8,103	62.26	6,233,867,508	5,470,870,308	762,997,200	96,056,344		96,056,344	4,913	37.74	640,995,436	704,871,474	63,876,038

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MINNESOTA

1916	9,276	5,916	63.78	$746,083,812	$540,398,483	$205,685,329	$4,053,243		$4,053,243	3,360	36.22	$52,271,961	$64,481,856	$12,209,895
1917	9,486	7,235	76.27	2,216,876,197	1,943,428,530	273,447,667	13,014,902	$35,883,368	48,898,270	2,251	23.73	150,251,711	169,113,049	18,861,338
1918	8,576	5,787	67.48	1,878,316,708	1,740,215,448	138,101,260	12,384,015	23,161,608	35,545,623	2,789	32.52	102,080,351	112,249,197	10,168,846
1919	8,588	5,946	69.24	2,053,409,031	1,862,975,672	190,433,359	15,633,731	19,691,572	35,325,303	2,642	30.76	99,093,959	110,578,948	11,484,989
1920	9,315	5,821	62.49	2,233,521,506	2,085,047,535	148,473,971	10,725,653	12,612,836	23,338,489	3,494	37.51	472,701,059	497,477,966	24,776,907
1921	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,706	3,457,044	8,476,750	4,467	48.68	779,803,329	848,513,226	68,709,897
1922	10,269	5,547	54.02	1,766,095,708	1,669,213,873	96,881,835	10,932,758	[1] 164,633	11,097,391	4,722	45.98	637,419,520	676,097,976	38,678,456
1923	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	12,604,260		12,604,260	4,773	45.16	465,878,265	501,889,434	36,011,169
1924	10,800	5,783	53.55	2,176,021,563	2,064,176,920	111,844,643	12,698,035		12,698,035	5,017	46.45	423,207,737	464,541,050	41,333,313
1925	10,733	5,999	55.89	2,304,606,335	2,172,719,936	131,886,399	15,796,494		15,796,494	4,734	44.11	389,833,701	421,643,813	31,810,112

MISSISSIPPI

1916	1,653	1,148	69.45	$48,355,712	$36,972,856	$11,382,856	$222,380		$222,380	505	30.55	$11,018,624	$12,733,623	$1,714,999
1917	1,811	1,431	79.02	183,632,659	169,918,500	13,714,159	743,089	$1,184,368	1,927,457	380	20.98	16,105,509	17,502,868	1,397,359
1918	1,132	872	77.03	133,113,464	121,869,413	11,244,051	887,277	2,293,064	3,180,341	260	22.97	18,596,344	20,290,778	1,694,434
1919	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,006	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920	1,573	1,015	64.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,484,733	94,071,006	7,586,273
1921	1,548	819	52.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	87,742,228	9,384,206
1922	1,678	1,170	69.73	176,232,398	163,209,043	13,023,355	1,129,012	[1] 7,711	1,136,723	508	30.27	37,137,779	40,828,505	3,690,726
1923	1,805	1,253	69.42	220,515,009	203,371,484	17,143,525	1,721,120		1,721,120	552	30.58	48,575,559	53,365,294	4,789,735
1924	1,977	1,305	66.01	208,071,860	194,874,445	13,197,415	1,335,653		1,335,653	672	33.99	67,668,848	79,840,065	12,171,217
1925	1,999	1,447	72.39	262,517,745	246,758,970	15,758,775	1,663,545		1,663,545	552	27.61	48,647,514	52,444,803	3,797,289

MISSOURI

1916	14,262	8,901	62.41	$971,129,331	$748,498,729	$222,630,602	$4,347,717		$4,347,717	5,361	37.59	$117,530,228	$136,530,200	$18,999,972
1917	14,840	9,304	62.70	3,058,064,523	2,754,845,249	303,219,274	14,461,262	$42,990,749	57,452,011	5,536	37.30	186,291,251	204,848,660	18,557,409
1918	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,434	230,125,289	20,533,855
1919	12,764	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,095,190	48,883,070	70,928,260	4,024	31.53	219,719,520	245,881,772	26,162,252
1920	13,428	8,431	62.79	3,365,585,313	3,139,282,813	226,302,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	866,275,232	51,549,622
1921	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,806,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,987	90,199,619
1922	14,190	8,445	59.51	3,091,617,123	2,887,657,774	203,959,349	22,655,905	[1] 471,342	23,127,247	5,745	40.49	532,342,992	591,894,933	59,551,941
1923	14,562	9,018	61.93	3,147,538,670	2,920,215,314	227,323,356	25,782,472		25,782,472	5,544	38.07	617,221,554	668,489,540	51,267,986
1924	15,139	8,906	58.83	3,183,605,164	2,957,705,864	225,899,300	26,039,340		26,039,340	6,233	41.17	616,708,815	672,957,435	56,248,620
1925	15,673	9,372	59.80	3,740,522,477	3,468,038,611	272,483,866	33,347,365		33,347,365	6,301	40.20	574,474,277	623,181,141	48,706,864

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

MONTANA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Income	Deductions	Deficit
1916	3,613	2,019	55.88	$107,727,076	$74,146,767	$33,580,309	$663,332		$663,332	1,594	44.12	$10,635,369	$14,131,910	$3,496,541
1917	3,774	2,430	64.39	235,705,796	204,403,129	31,302,667	1,535,490	$2,355,826	3,891,316	1,344	35.61	22,230,448	26,184,995	4,954,547
1918	3,804	2,359	62.01	312,680,643	283,859,392	28,821,251	2,525,085	2,938,745	5,463,830	1,445	37.99	50,398,752	54,083,214	3,684,462
1919	3,337	1,770	53.04	189,172,306	174,304,332	14,867,974	1,123,195	633,625	1,756,820	1,567	46.96	53,643,019	59,639,442	5,996,423
1920	3,571	1,586	44.41	160,983,049	149,451,326	11,531,723	866,056	377,915	1,243,971	1,985	55.59	73,215,438	86,454,114	13,238,676
1921	3,782	1,183	31.28	88,670,129	82,565,728	6,104,401	457,660	110,068	567,728	2,599	68.72	90,998,781	105,396,619	14,397,838
1922	3,922	1,435	36.59	124,650,846	115,581,431	9,069,415	881,860	8,818	890,678	2,487	63.41	63,515,579	72,627,068	9,111,489
1923	3,865	1,424	36.84	130,684,749	121,869,309	8,815,440	876,050		876,050	2,441	63.16	60,978,797	73,321,912	12,343,115
1924	4,028	1,489	36.97	146,388,526	137,439,964	8,948,562	841,019		841,019	2,539	63.03	51,323,327	60,089,200	8,765,873
1925	3,907	1,609	41.18	166,311,262	154,470,099	11,841,163	1,196,446		1,196,446	2,298	58.82	50,780,718	58,496,933	7,716,215

NEBRASKA

1916	4,561	3,329	72.99	$144,812,843	$109,069,989	$35,742,854	$701,490		$701,490	1,232	27.01	$10,143,256	$12,330,109	$2,186,853
1917	4,684	3,885	82.94	551,995,588	505,806,303	46,189,285	2,242,130	$4,486,426	6,728,556	799	17.06	30,670,212	33,480,071	2,809,859
1918	4,464	3,380	75.72	616,667,889	582,794,905	33,872,984	2,635,839	5,623,711	8,259,550	1,084	24.28	62,971,373	67,016,783	4,045,410
1919	4,510	3,515	77.94	813,246,571	768,086,408	45,160,163	3,356,164	5,092,741	8,448,905	995	22.06	57,433,369	62,297,550	4,864,181
1920	4,873	3,113	63.88	602,409,992	570,718,997	31,690,995	2,495,911	2,718,130	5,214,041	1,760	36.12	274,138,657	296,109,793	21,971,136
1921	5,092	2,447	48.06	387,099,433	368,621,111	18,478,322	1,473,860	771,060	2,244,920	2,645	51.94	274,343,832	298,498,498	24,154,666
1922	5,102	2,933	57.49	521,530,034	495,363,893	26,166,141	2,642,048	13,867	2,645,915	2,169	42.51	175,953,406	188,022,357	12,068,951
1923	4,858	2,857	58.81	513,943,404	488,923,580	25,019,824	2,555,243		2,555,243	2,001	41.19	183,346,425	196,550,576	13,204,151
1924	4,679	2,896	61.89	600,160,239	573,246,325	26,913,914	2,762,866		2,762,866	1,783	38.11	127,323,896	140,440,013	13,116,117
1925	4,583	2,868	62.58	586,991,205	556,600,286	30,390,919	3,317,807		3,317,807	1,715	37.42	129,101,981	141,639,497	12,537,516

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NEVADA

1916	939	318	33.87	$14,092,883	$10,314,571	$3,778,312	$75,148		$75,148	621	66.13	$7,579,762	$9,671,820	$2,092,058
1917	1,051	399	37.97	37,300,647	33,495,623	3,805,024	192,815	$238,652	431,467	652	62.03	5,894,113	8,570,568	2,676,455
1918	440	206	46.82	26,650,807	24,362,580	2,288,227	206,667	232,308	438,975	234	53.18	6,311,254	8,188,004	1,876,750
1919	958	285	29.75	41,423,847	38,087,597	3,336,250	245,196	163,516	408,712	673	70.25	8,611,488	10,936,425	2,324,937
1920	1,193	338	28.33	29,808,766	27,776,686	2,032,080	150,371	82,095	232,466	855	71.67	16,782,073	21,663,702	4,881,629
1921	1,244	274	22.03	20,657,513	19,325,470	1,332,043	84,793	[1] 41,841	126,634	970	77.97	18,351,356	22,646,280	4,294,924
1922	1,268	329	25.95	25,260,095	23,536,691	1,723,404	150,011		150,011	939	74.05	13,118,684	16,785,209	3,666,525
1923	1,156	337	29.15	47,703,588	45,144,994	2,558,594	225,107		225,107	819	70.85	12,705,295	15,999,247	3,293,952
1924	1,049	327	31.17	27,529,225	25,867,473	1,661,752	147,158		147,158	722	68.83	13,000,677	16,378,914	3,378,237
1925	1,029	351	34.11	29,135,333	26,793,795	2,341,538	214,831		214,831	678	65.89	13,312,191	19,754,561	6,442,370

NEW HAMPSHIRE

1916	1,052	748	71.10	$85,002,478	$70,140,754	$14,861,724	$285,939		$285,939	304	28.90	$10,504,791	$11,888,712	$1,383,921
1917	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	$2,423,397	2,999,312	287	24.38	13,146,053	14,451,022	1,304,969
1918	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	14,537,317	17,636,174	278	21.80	9,138,901	10,733,344	1,594,443
1919	1,003	727	72.48	211,782,100	186,276,650	25,505,450	1,938,115	4,039,089	5,977,204	276	27.52	9,189,118	10,106,324	917,206
1920	994	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	3,307,959	312	31.39	45,528,821	48,705,436	3,176,615
1921	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,606	1,625,876	430	42.12	83,215,490	88,091,047	4,875,557
1922	1,074	689	64.15	143,143,906	132,360,775	10,783,131	1,121,984	[1] 17,011	1,138,995	385	35.85	44,536,143	50,940,992	6,404,849
1923	1,121	750	66.90	169,251,270	156,578,108	12,673,162	1,404,078		1,404,078	371	33.10	28,282,367	30,798,147	2,515,780
1924	1,175	704	59.91	132,555,501	124,019,605	8,535,896	929,840		929,840	471	40.09	54,283,332	58,675,772	4,392,440
1925	1,198	758	63.27	144,336,485	134,074,863	10,261,622	1,168,632		1,168,632	440	36.73	74,748,387	80,528,765	5,780,378

NEW JERSEY

1916	9,777	5,750	58.81	$1,015,845,736	$770,138,825	$245,706,911	$4,819,514		$4,819,514	4,027	41.19	$85,875,061	$100,473,717	$14,598,656
1917	10,112	6,222	61.53	2,123,440,753	1,867,148,609	256,292,144	12,064,685	$35,216,004	47,280,689	3,890	38.47	260,604,130	278,178,033	17,573,903
1918	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,836,252	329,234,541	41,398,289
1919	9,392	6,035	64.26	2,945,523,469	2,690,953,454	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,469	593,778,908	86,090,439
1920	9,896	5,875	59.37	3,418,065,435	3,227,279,840	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	618,167,551	86,207,453
1921	10,631	5,545	52.16	2,220,207,819	2,065,999,069	154,208,750	12,797,533	13,137,268	25,934,801	5,086	47.84	765,604,342	855,574,759	89,970,417
1922	11,762	6,892	58.60	3,058,162,310	2,822,900,837	235,261,473	26,890,400	[1] 260,290	27,150,690	4,870	41.40	482,534,881	532,178,900	49,644,019
1923	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	31,254,966		31,254,966	4,942	37.83	605,263,192	659,009,722	53,746,530
1924	14,229	8,580	60.30	3,454,552,650	3,194,026,650	260,526,000	30,688,913		30,688,913	5,649	39.70	643,030,967	702,696,578	59,665,611
1925	15,151	9,494	62.66	3,810,671,490	3,479,047,175	331,624,315	39,208,726		39,208,726	5,657	37.34	512,406,389	567,732,593	55,326,204

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

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NEW MEXICO

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	979	474	48.42	$38,929,154	$23,790,959	$15,138,195	$303,499		$303,499	505	51.58	$3,782,125	$4,886,261	$1,104,136
1917	1,103	542	49.14	77,131,581	62,538,693	14,592,888	677,816	$2,526,876	3,204,692	561	50.86	8,998,214	11,334,544	2,336,330
1918	965	558	57.82	77,236,222	70,607,478	6,628,744	598,115	679,354	1,277,469	407	42.18	9,791,690	12,046,965	2,255,275
1919	940	494	52.55	57,550,264	53,276,632	4,273,632	317,342	259,796	577,138	446	47.45	17,737,095	19,693,268	1,956,173
1920	797	411	51.57	49,452,650	45,466,668	3,985,982	306,396	188,992	495,388	386	48.43	18,251,615	21,699,091	3,447,476
1921	961	392	40.79	39,044,128	36,866,678	2,177,450	162,787	53,752	216,539	569	59.21	34,907,720	39,615,141	4,707,421
1922	941	450	47.82	56,515,456	53,109,920	3,405,536	328,121	[1] 1,611	329,732	491	52.18	17,333,982	20,722,838	3,388,856
1923	953	424	44.49	60,886,898	57,912,062	2,974,836	269,960		269,960	529	55.51	13,781,881	16,675,926	2,894,045
1924	1,037	413	39.83	48,884,565	46,010,613	2,873,952	270,885		270,885	624	60.17	22,482,884	25,924,100	3,441,216
1925	941	435	46.23	54,243,193	51,070,386	3,172,807	311,179		311,179	506	53.77	13,666,967	16,482,319	2,815,352

NEW YORK

1916	44,632	27,777	62.24	$8,300,137,671	$6,025,476,249	$2,274,661,422	$44,464,771		$44,464,771	16,855	37.76	$662,271,248	$801,492,479	$139,221,231
1917	46,144	29,880	64.75	15,974,590,512	13,773,437,056	2,201,153,456	105,625,319	$288,845,332	394,470,651	16,264	35.25	1,163,881,359	1,303,348,173	139,466,814
1918	47,535	27,760	58.40	15,945,819,327	13,792,501,557	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	41.60	1,751,135,496	1,920,890,266	169,754,770
1919	48,494	30,470	62.83	18,656,719,065	16,264,233,001	2,392,486,064	196,187,661	305,280,094	501,467,755	18,024	37.17	1,919,255,589	2,112,305,354	193,049,765
1920	55,495	30,349	54.69	22,086,479,694	20,127,849,971	1,958,629,723	167,141,669	186,051,015	353,192,684	25,146	45.31	5,354,318,214	5,825,586,112	471,267,898
1921	57,596	27,374	47.53	15,668,883,094	14,532,519,655	1,136,363,439	100,847,002	67,633,509	168,480,511	30,222	52.47	7,430,255,001	8,332,230,896	901,975,895
1922	64,862	35,504	54.74	18,557,282,809	16,805,091,941	1,752,190,868	199,683,703	[1] 918,447	200,602,150	29,358	45.26	4,914,756,563	5,456,727,090	541,970,527
1923	69,863	40,848	58.47	22,735,983,853	20,579,053,958	2,156,929,895	248,108,254		248,108,254	29,015	41.53	5,425,969,275	5,963,424,812	537,455,537
1924	75,043	43,406	57.84	24,099,803,322	22,003,261,602	2,096,541,720	246,109,308		246,109,308	31,637	42.16	5,498,111,329	6,018,427,389	520,316,060
1925	79,414	46,838	58.98	28,825,904,969	26,227,486,445	2,598,418,524	322,979,149		322,979,149	32,576	41.02	5,440,763,958	5,896,562,957	455,798,999

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NORTH CAROLINA

1916	5,021	3,438	68.47	$284,767,644	$223,884,841	$60,882,803	$1,200,185		$1,200,185	1,583	31.53	$14,830,010	$18,766,847	$3,936,837
1917	5,155	3,986	77.32	698,770,100	607,161,979	91,608,121	4,124,725	$16,228,373	20,353,098	1,169	22.68	24,218,419	27,609,565	3,391,146
1918	4,212	3,362	79.82	879,192,164	772,163,987	107,028,177	6,661,419	44,016,680	50,678,099	850	20.18	28,462,101	31,005,502	2,543,401
1919	4,396	3,501	79.64	1,038,581,596	923,900,230	114,681,366	8,707,081	21,102,835	29,809,916	895	20.36	41,551,748	45,214,471	3,662,723
1920	4,812	3,143	65.31	1,062,447,593	960,169,824	102,277,769	7,985,041	15,985,211	23,970,252	1,669	34.69	190,420,975	205,035,251	14,614,276
1921	4,914	2,529	51.47	688,791,323	623,364,736	65,426,587	5,401,565	7,597,915	12,999,480	2,385	48.53	216,924,727	239,349,459	22,424,732
1922	5,714	3,486	61.01	940,895,173	841,725,936	99,169,237	11,410,349	[1] 55,608	11,465,957	2,228	38.99	121,241,530	131,027,568	9,786,038
1923	5,987	3,810	63.64	1,117,157,990	1,009,226,511	107,931,479	12,502,613		12,502,613	2,177	36.36	141,622,905	153,277,934	11,655,029
1924	6,085	3,529	58.00	951,977,205	868,245,682	83,731,523	9,726,312		9,726,312	2,556	42.00	280,428,615	299,918,465	19,489,850
1925	6,267	3,762	60.03	1,155,296,295	1,048,672,968	106,623,327	12,821,971		12,821,971	2,505	39.97	232,867,312	247,403,659	14,536,347

NORTH DAKOTA

1916	2,769	2,220	80.17	$35,477,730	$24,813,309	$10,664,421	$207,064		$207,064	549	19.83	$4,139,530	$5,165,889	$1,026,359
1917	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,725,599	883,625
1919	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,789	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,555	1,151	39.72	69,597,256	74,439,044	4,841,788
1921	2,819	1,362	48.32	88,743,928	84,743,249	4,000,679	229,265	108,519	337,784	1,457	51.68	57,795,313	63,289,978	5,494,665
1922	2,848	1,529	53.68	119,244,638	114,496,417	4,748,221	329,460	[1] 8,903	338,363	1,319	46.32	40,539,927	45,112,919	4,572,992
1923	2,938	1,334	45.41	92,595,930	89,118,085	3,477,845	215,939		215,939	1,604	54.59	47,765,724	53,113,974	5,348,250
1924	3,084	1,601	51.91	161,109,179	155,409,573	5,699,606	443,397		443,397	1,483	48.09	35,200,755	39,979,423	4,778,668
1925	3,245	1,684	51.90	169,210,711	161,238,660	7,972,051	547,214		547,214	1,561	48.10	41,851,481	45,833,792	3,982,311

OHIO

1916	17,660	12,251	69.36	$2,093,727,399	$1,463,582,421	$630,144,978	$12,364,799		$12,364,799	5,409	30.64	$132,267,179	$155,301,837	$23,034,658
1917	17,615	13,546	76.90	6,247,325,248	5,310,828,473	936,496,775	42,578,494	$175,539,209	218,117,703	4,069	23.10	294,239,846	331,020,581	36,780,735
1918	15,815	11,394	72.05	6,225,443,057	5,582,256,924	643,186,133	47,484,999	219,859,556	267,344,555	4,421	27.95	302,314,756	331,122,460	28,807,704
1919	17,088	12,194	71.36	6,158,568,288	5,539,310,092	619,258,196	48,737,520	99,422,775	148,160,295	4,894	28.64	503,983,805	545,371,887	41,388,082
1920	18,822	12,302	65.36	6,288,735,991	5,728,179,074	560,556,917	44,865,550	81,397,001	126,262,551	6,520	34.64	1,468,065,458	1,593,049,448	124,983,990
1921	20,091	9,555	47.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,459,792	38,881,502	10,536	52.44	2,195,193,897	2,533,982,101	338,788,204
1922	21,390	12,495	58.42	4,978,119,205	4,558,944,449	419,174,756	43,969,875	[1] 731,735	44,701,610	8,895	41.58	1,495,990,864	1,640,652,466	144,661,602
1923	22,097	13,758	62.26	6,559,642,094	6,021,040,057	538,602,037	57,442,924		57,442,924	8,339	37.74	1,048,538,737	1,167,535,036	118,996,299
1924	22,754	13,369	58.75	5,709,071,700	5,266,261,549	442,810,151	51,129,974		51,129,974	9,385	41.25	1,433,214,168	1,577,775,072	144,560,904
1925	23,239	14,266	61.39	6,884,609,477	6,320,066,413	564,543,064	69,182,027		69,182,027	8,973	38.61	1,185,618,831	1,339,129,771	153,510,940

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*—Continued

OKLAHOMA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	7,150	3,431	47.99	$240,799,628	$128,460,761	$112,338,867	$2,196,340		$2,196,340	3,719	52.01	$16,071,038	$22,198,014	$6,126,976
1917	7,364	3,872	52.58	602,833,776	525,855,544	76,978,232	3,679,908	$10,796,817	14,476,725	3,492	47.42	54,361,998	61,696,417	7,334,419
1918	6,321	3,261	51.59	488,641,109	451,014,797	37,626,312	2,917,199	7,407,333	10,324,532	3,060	48.41	154,108,455	166,082,509	11,974,054
1919	5,904	3,295	55.81	593,992,416	552,370,029	41,622,387	3,018,767	5,595,254	8,614,021	2,609	44.19	122,333,300	143,670,579	21,337,279
1920	5,564	3,004	53.99	839,249,463	782,368,569	56,880,894	4,569,846	4,984,423	9,554,269	2,560	46.01	289,631,316	316,245,924	26,614,608
1921	5,569	2,301	41.32	280,335,950	262,605,974	17,729,976	1,329,974	1,180,362	2,510,336	3,268	58.68	350,706,328	408,371,817	57,665,489
1922	5,750	2,701	46.97	520,170,257	480,713,713	39,456,544	3,913,340	[1] 10,913	3,924,253	3,049	53.03	235,087,086	282,091,698	47,004,612
1923	5,709	2,615	45.80	441,084,511	414,296,434	26,788,077	2,700,605		2,700,605	3,094	54.20	340,075,520	394,118,021	54,042,501
1924	5,729	2,929	51.13	568,663,506	529,441,536	39,221,970	3,969,267		3,969,267	2,800	48.87	284,286,282	326,858,080	42,571,798
1925	5,608	3,141	56.01	937,548,903	863,636,742	73,912,161	8,025,171		8,025,171	2,467	43.99	183,943,448	211,275,145	27,331,697

OREGON

1916	5,022	2,108	41.98	$88,606,622	$69,874,112	$18,732,510	$357,644		$357,644	2,914	58.02	$47,184,563	$60,662,329	$13,477,766
1917	5,352	2,642	49.36	392,174,272	357,788,383	34,385,889	1,633,655	$4,698,115	6,331,770	2,710	50.64	51,815,922	60,219,313	8,403,391
1918	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,923	1,977	44.95	53,616,292	61,690,804	8,074,512
1919	4,252	2,260	53.15	552,358,559	504,220,151	48,138,408	3,148,273	11,827,809	14,976,082	1,992	46.85	126,701,583	137,129,966	10,428,383
1920	4,588	2,236	48.74	472,286,247	432,764,431	39,521,816	2,941,646	5,561,884	8,503,530	2,352	51.26	261,327,802	284,525,639	23,197,837
1921	4,840	1,948	40.25	286,350,548	269,319,824	17,030,724	1,302,255	1,066,433	2,368,688	2,892	59.75	244,782,121	270,953,714	26,171,593
1922	5,134	2,399	46.73	407,527,840	379,635,387	27,892,453	3,012,115	[1] 17,252	3,029,367	2,735	53.27	160,295,596	180,623,271	20,327,675
1923	5,301	2,592	48.90	529,547,000	494,128,205	35,418,795	3,630,726		3,630,726	2,709	51.10	142,873,528	157,344,091	14,470,563
1924	5,647	2,733	48.40	491,451,526	462,363,161	29,088,365	3,106,610		3,106,610	2,914	51.60	153,459,311	194,315,555	40,856,244
1925	5,850	2,910	49.74	468,621,795	439,969,312	28,652,483	3,153,701		3,153,701	2,940	50.26	203,425,100	220,298,753	16,873,653

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PENNSYLVANIA

1916	20,460	12,899	63.04	$3,914,308,288	$2,791,861,222	$1,122,447,066	$22,276,545		$22,276,545	7,561	36.96	$223,858,463	$279,582,508	$55,724,045
1917	20,834	13,544	65.00	8,860,256,551	7,383,784,912	1,476,471,639	64,582,457	$323,313,222	387,895,679	7,290	35.00	399,296,467	453,344,135	54,047,668
1918	18,473	11,996	64.94	8,245,325,757	7,282,063,018	963,262,739	76,232,921	309,029,821	385,262,742	6,477	35.06	462,099,295	506,080,495	43,981,200
1919	16,944	11,100	65.51	7,511,000,220	6,608,271,500	902,728,720	72,770,211	126,208,200	198,978,411	5,844	34.49	606,669,257	658,884,288	52,215,031
1920	18,827	12,012	63.80	9,501,290,850	8,529,708,966	971,581,884	76,272,216	132,498,630	208,770,846	6,815	36.20	1,459,076,708	1,565,729,570	106,652,862
1921	19,806	9,665	48.80	5,603,662,666	5,171,862,460	431,800,206	36,338,551	36,786,116	73,124,667	10,141	51.20	2,261,443,672	2,528,085,447	266,641,775
1922	21,354	12,256	57.39	7,504,812,851	6,821,115,358	683,697,493	78,340,019	[1] 616,624	78,956,643	9,098	42.61	1,629,095,823	1,803,090,977	173,995,154
1923	22,656	13,478	59.49	9,980,135,635	9,077,656,988	902,478,647	104,619,295		104,619,295	9,178	40.51	1,462,337,416	1,599,113,617	136,776,201
1924	23,429	12,988	55.44	9,614,888,078	8,884,359,792	730,528,286	87,512,252		87,512,252	10,441	44.56	1,643,672,879	1,801,829,509	158,156,630
1925	23,502	13,569	57.74	9,907,817,429	9,016,697,943	891,119,486	111,207,111		111,207,111	9,933	42.26	1,633,984,623	1,785,071,675	151,087,052

RHODE ISLAND

1916	2,133	1,353	63.43	$238,936,962	$167,062,686	$71,874,276	$1,395,766		$1,395,766	780	36.57	$11,059,752	$12,893,990	$1,834,238
1917	2,271	1,340	59.00	581,878,202	505,224,365	76,653,837	3,502,006	$13,734,704	17,236,710	931	41.00	33,628,582	36,431,402	2,802,820
1918	1,617	1,023	63.27	658,081,073	579,681,618	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	43,702,274	10,296,798
1919	1,748	1,177	67.33	827,427,430	715,286,439	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	56,377,593	5,575,311
1920	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	327,271,364	27,689,027
1921	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	250,418,098	34,488,097
1922	2,237	1,250	55.88	617,533,269	555,920,092	61,613,177	7,193,593	[1] 109,656	7,303,249	987	44.12	133,769,996	159,311,256	25,541,260
1923	2,353	1,441	61.24	777,904,605	707,475,802	70,428,803	8,213,788		8,213,788	912	38.76	116,864,732	142,208,801	25,344,069
1924	2,455	1,310	53.36	639,728,647	594,866,924	44,861,723	5,236,749		5,236,749	1,145	46.64	218,779,623	256,101,481	37,321,858
1925	2,503	1,419	56.69	678,751,156	628,375,557	50,375,599	6,018,592		6,018,592	1,084	43.31	209,296,054	233,425,971	24,129,917

SOUTH CAROLINA

1916	3,915	2,390	61.05	$115,837,998	$92,325,300	$23,512,698	$445,222		$445,222	1,525	38.95	$12,051,591	$18,490,572	$6,438,981
1917	4,087	2,771	67.80	415,453,233	360,891,589	54,561,644	2,709,653	$6,359,469	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918	3,554	2,549	71.72	511,547,778	453,255,202	58,292,576	3,729,437	22,573,299	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919	3,501	2,454	70.09	533,227,512	469,803,872	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,766,500	25,159,870	2,393,370
1920	3,874	2,219	57.28	468,912,915	415,570,513	53,342,402	3,745,390	11,935,354	15,680,744	1,655	42.72	156,152,264	170,485,566	14,333,302
1921	3,760	1,567	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,328	2,193	58.32	155,186,311	173,083,251	17,896,940
1922	4,006	2,027	50.60	354,862,164	325,536,734	29,325,430	2,955,984	[1] 63,211	3,019,195	1,979	49.40	80,327,750	89,846,155	9,518,405
1923	4,171	2,368	56.77	419,033,370	384,965,893	34,067,477	3,369,771		3,369,771	1,803	43.23	85,863,018	93,690,970	7,827,952
1924	4,104	2,111	51.44	299,553,199	285,302,402	14,250,797	1,372,469		1,372,469	1,993	48.56	190,546,751	202,981,959	12,435,208
1925	3,924	2,158	55.00	381,883,483	361,880,013	20,003,470	1,912,104		1,912,104	1,766	45.00	157,081,701	169,128,660	12,046,959

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

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SOUTH DAKOTA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	2,442	1,744	71.42	$29,681,960	$21,757,866	$7,924,094	$155,845		$155,845	698	28.58	$4,054,413	$6,762,566	$2,708,153
1917	2,588	2,172	83.93	142,036,594	131,180,237	10,856,357	541,203	$1,239,766	1,780,969	416	16.07	7,776,882	8,506,469	729,587
1918	2,202	1,732	78.66	168,084,528	158,380,081	9,704,447	668,341	1,332,920	2,001,261	470	21.34	13,806,555	14,656,561	850,006
1919	2,337	1,887	80.74	186,871,186	174,790,310	12,080,876	755,398	1,104,146	1,859,544	450	19.26	11,381,731	12,413,012	1,031,281
1920	2,564	1,571	61.27	138,806,165	131,102,942	7,703,223	590,505	452,506	1,043,011	993	38.73	56,897,440	61,369,771	4,472,331
1921	2,213	1,062	47.99	70,492,593	67,331,221	3,161,372	178,337	46,247	224,584	1,151	52.01	49,768,976	54,494,635	4,725,659
1922	2,813	1,525	54.21	106,889,097	102,329,391	4,559,706	312,390	[1] 892	313,282	1,288	45.79	40,879,966	44,583,850	3,703,884
1923	2,856	1,536	53.78	121,094,621	116,872,042	4,222,579	296,618		296,618	1,320	46.22	39,254,897	43,317,024	4,062,127
1924	2,970	1,559	52.49	142,824,277	138,031,727	4,792,550	355,445		355,445	1,411	47.51	39,971,418	43,994,342	4,022,924
1925	2,838	1,576	55.53	143,373,964	138,116,714	5,257,250	426,159		426,159	1,262	44.47	35,958,599	39,315,853	3,357,254

TENNESSEE

1916	4,670	2,961	63.40	$230,748,919	$182,011,707	$48,737,212	$949,638		$949,638	1,709	36.60	$27,629,696	$33,578,990	$5,949,294
1917	4,714	3,565	75.63	749,234,291	680,463,314	68,770,977	3,293,257	$9,548,714	12,841,971	1,149	24.37	57,948,862	65,951,516	8,002,654
1918	4,186	2,984	71.29	670,492,750	617,027,654	53,465,096	4,054,416	15,054,430	19,108,846	1,202	28.71	68,430,383	73,626,140	5,195,757
1919	4,392	3,093	70.42	775,754,296	706,648,089	69,106,207	5,129,212	11,525,049	16,654,261	1,299	29.58	87,487,625	94,179,064	6,691,439
1920	4,742	2,788	58.79	760,724,888	708,322,601	52,402,287	3,931,825	7,751,110	11,682,935	1,954	41.21	293,074,748	312,456,095	19,381,347
1921	4,753	2,428	51.08	502,514,430	471,907,046	30,607,384	2,409,219	2,718,504	5,127,723	2,325	48.92	287,488,347	313,887,314	26,398,967
1922	4,906	3,005	61.25	761,684,587	703,960,122	57,724,465	6,094,110	[1] 171,657	6,265,767	1,901	38.75	247,169,941	259,920,359	12,750,418
1923	4,860	3,084	63.46	838,832,402	784,510,772	54,321,630	5,900,220		5,900,220	1,776	36.54	205,544,529	221,135,814	15,591,285
1924	5,100	3,074	60.27	859,818,643	807,729,307	52,089,336	5,789,104		5,789,104	2,026	39.73	247,634,730	268,625,285	20,990,555
1925	4,801	3,047	63.47	1,014,707,692	947,801,229	66,906,463	7,792,719		7,792,719	1,754	36.53	206,591,214	219,268,628	12,677,414

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TEXAS

1916	8,693	5,827	67.03	$493,174,527	$369,592,692	$123,581,835	$2,352,057		$2,352,057	2,866	32.97	$68,884,266	$82,003,312	$13,119,046
1917	9,039	6,974	77.15	1,627,958,668	1,419,766,831	208,191,837	10,178,341	$25,826,050	36,004,391	2,065	22.85	106,577,299	119,182,357	12,605,058
1918	8,198	5,765	70.32	1,535,207,947	1,411,084,466	124,123,481	10,638,010	23,821,579	34,459,589	2,433	29.68	110,745,238	124,710,057	13,964,819
1919	8,709	5,957	68.40	1,735,819,029	1,607,144,506	128,674,523	9,830,138	18,942,179	28,772,317	2,752	31.60	275,867,057	334,616,698	58,749,641
1920	8,571	5,183	60.47	2,262,643,179	2,135,096,359	127,546,820	10,386,035	12,878,360	23,264,395	3,388	39.53	458,323,513	513,018,191	54,694,678
1921	9,185	4,739	51.59	1,168,609,034	1,103,216,896	65,392,138	5,297,070	5,180,528	10,477,598	4,446	48.41	904,917,315	1,012,473,828	107,556,513
1922	9,591	5,497	57.31	1,782,841,378	1,688,781,989	94,059,389	10,050,885	[1] 415,338	10,466,223	4,094	42.69	523,949,711	599,374,054	75,442,343
1923	10,227	6,273	61.34	1,713,929,300	1,611,127,530	102,801,770	11,038,403		11,038,403	3,954	38.66	812,923,189	881,384,461	68,461,272
1924	10,787	6,815	63.18	2,484,325,635	2,333,824,045	150,501,590	16,819,180		16,819,180	3,972	36.82	369,928,707	420,505,512	50,576,805
1925	11,245	6,890	61.27	2,735,808,419	2,529,150,225	206,658,194	24,862,385		24,862,385	4,355	38.73	494,545,064	540,458,997	45,913,933

UTAH

1916	3,481	1,616	46.42	$159,867,110	$102,266,290	$57,600,820	$1,145,035		$1,145,035	1,865	53.58	$14,013,260	$18,111,532	$4,098,272
1917	3,545	1,825	51.48	281,675,954	232,647,737	49,028,217	2,419,567	$4,930,064	7,349,631	1,720	48.52	38,535,640	43,921,358	5,385,718
1918	2,542	1,170	46.03	183,606,851	164,436,614	19,170,237	1,511,308	4,636,151	6,147,459	1,372	53.97	38,641,010	46,825,891	8,184,881
1919	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,129,861	3,995,547	1,430	49.79	35,455,022	40,959,450	5,504,428
1920	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,324,215	2,507,222	1,674	54.10	81,153,204	92,832,783	11,679,579
1921	3,086	1,155	37.43	155,591,907	147,021,191	8,570,716	665,038	354,863	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642
1922	3,051	1,349	44.22	205,955,204	189,426,304	16,528,900	1,473,830	[1] 105	1,473,935	1,702	55.78	81,547,782	90,949,200	9,401,418
1923	3,045	1,468	48.21	257,083,836	234,566,362	22,517,474	1,833,488		1,833,488	1,577	51.79	65,310,686	73,448,334	8,137,648
1924	3,096	1,483	47.90	257,843,670	238,492,115	19,351,555	2,098,811		2,098,811	1,613	52.10	72,626,178	80,353,366	7,727,188
1925	3,120	1,635	52.40	273,586,681	252,289,232	21,297,449	2,431,578		2,431,578	1,485	47.60	67,656,639	77,354,901	9,698,262

VERMONT

1916	905	609	67.29	$48,112,969	$38,911,618	$9,201,351	$180,639		$180,639	296	32.71	$14,046,626	$15,263,517	$1,216,891
1917	936	719	76.82	114,273,705	101,643,596	12,630,109	618,321	$1,582,261	2,200,582	217	23.18	12,306,066	13,833,229	1,527,163
1918	736	518	70.38	86,636,298	77,385,136	9,251,162	655,451	2,909,256	3,564,707	218	29.62	13,568,194	14,750,860	1,182,666
1919	751	561	74.70	123,559,138	111,078,880	12,480,258	950,811	1,925,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854
1920	916	620	67.69	141,844,862	130,576,069	11,268,793	886,556	1,219,623	2,106,179	296	32.31	46,555,183	48,870,539	2,315,356
1921	932	552	59.23	88,247,631	81,934,410	6,313,221	527,639	257,290	784,929	380	40.77	42,431,258	47,545,532	5,114,274
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	[1] 26,585	972,216	354	34.17	28,268,708	31,895,639	3,626,931
1923	1,038	755	72.74	148,991,248	136,827,791	12,163,457	1,261,188		1,261,188	283	27.26	21,678,086	24,661,785	2,983,699
1924	1,060	683	64.43	130,936,117	121,802,721	9,133,396	1,011,271		1,011,271	377	35.57	31,422,924	35,197,698	3,774,774
1925	1,088	708	65.07	140,853,299	130,615,362	10,237,937	1,218,235		1,218,235	380	34.93	32,210,879	35,680,789	3,469,910

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

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TABLE 14.—*Corporation returns—Historical comparison 1916–1925, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess profits tax, and total tax*—Continued

VIRGINIA

Year	Total number of corporations	Corporations reporting net income								Corporations reporting no net income				
		Number reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	5,950	3,457	58.10	$394,490,076	$301,007,145	$93,482,931	$1,709,418		$1,709,418	2,493	41.90	$30,635,736	$36,730,254	$6,094,518
1917	6,012	3,863	64.25	772,007,180	635,029,365	136,977,815	6,911,488	$12,036,892	18,948,380	2,149	35.75	42,085,121	47,966,295	5,881,174
1918	5,009	3,418	68.24	945,712,725	838,042,051	107,670,674	9,493,967	21,521,013	31,014,980	1,591	31.76	55,560,881	61,892,440	6,331,559
1919	5,027	3,423	68.09	1,006,281,371	877,639,666	128,641,705	10,654,033	14,961,342	25,615,375	1,604	31.91	56,548,136	67,778,547	11,230,411
1920	5,280	3,184	60.30	1,052,264,799	955,911,761	96,353,038	7,858,928	10,351,857	18,210,785	2,096	39.70	343,099,638	376,105,863	33,006,225
1921	5,288	2,705	51.15	556,648,697	502,198,241	54,450,456	4,781,377	1,614,752	6,396,129	2,583	48.85	285,612,855	318,070,221	32,457,366
1922	5,643	3,268	57.91	819,287,349	736,272,619	83,014,730	9,503,601	[1] 30,722	9,534,323	2,375	42.09	343,026,382	368,693,300	25,666,918
1923	5,957	3,711	62.30	770,843,838	676,343,723	94,500,115	10,835,110		10,835,110	2,246	37.70	277,472,020	305,108,083	27,636,063
1924	6,018	3,675	61.07	801,547,043	719,461,062	82,085,981	9,392,478		9,392,478	2,343	38.93	320,144,317	347,848,239	27,703,922
1925	6,214	3,834	61.69	1,043,824,300	931,586,294	112,238,006	13,405,461		13,405,461	2,380	38.31	215,217,083	253,856,921	38,639,838

WASHINGTON

1916	9,908	4,071	41.09	$244,505,289	$191,036,504	$53,468,785	$1,054,032		$1,054,032	5,837	58.91	$65,869,379	$86,610,429	$20,741,050
1917	9,043	4,942	54.65	851,129,494	766,828,902	84,300,592	4,068,514	$10,074,808	14,143,322	4,101	45.35	87,782,440	100,692,358	12,909,918
1918	9,287	4,369	47.04	938,988,042	868,236,834	70,751,208	5,403,332	18,465,981	23,869,313	4,918	52.96	129,409,422	148,632,034	19,222,612
1919	9,059	4,744	52.37	1,180,531,957	1,084,526,662	96,005,295	6,967,780	17,198,354	24,166,134	4,315	47.63	134,525,116	151,306,844	16,781,728
1920	9,598	4,522	47.11	1,038,852,497	959,657,774	79,194,723	5,785,939	9,533,868	15,319,807	5,076	52.89	309,880,108	348,369,278	38,489,170
1921	9,701	3,540	36.49	523,402,473	489,170,785	34,231,688	2,580,545	1,780,207	4,360,752	6,161	63.51	437,588,452	488,956,466	51,368,014
1922	9,802	4,327	44.14	798,490,613	738,626,039	59,864,574	6,188,460	[1] 6,697	6,195,157	5,475	55.86	282,926,916	314,368,693	31,441,777
1923	9,786	4,884	49.91	1,045,114,870	961,377,382	83,737,488	8,999,412		8,999,412	4,902	50.09	209,548,948	236,052,001	26,503,053
1924	10,095	4,855	48.09	931,289,360	876,480,202	54,809,158	5,850,662		5,850,662	5,240	51.91	333,041,562	364,811,871	31,770,309
1925	10,191	5,259	51.61	1,023,072,145	959,233,499	63,838,646	7,122,278		7,122,278	4,932	48.39	272,753,444	302,120,481	29,367,037

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WEST VIRGINIA

1916	4,381	2,668	60.90	$238,566,260	$172,156,553	$66,409,707	$1,314,023		$1,314,023	1,713	39.10	$23,421,111	$27,569,277	$4,148,166
1917	4,559	3,008	65.98	574,811,518	465,267,567	109,543,951	4,591,778	$24,039,927	28,631,705	1,551	34.02	31,789,709	36,690,462	4,900,753
1918	3,519	2,410	68.49	896,044,637	737,494,465	158,550,172	11,244,404	23,711,555	34,955,959	1,109	31.51	119,134,975	128,208,683	9,073,708
1919	4,004	2,448	61.14	625,093,926	550,446,964	74,646,962	6,165,721	11,544,185	17,709,906	1,556	38.86	42,282,441	49,188,010	6,905,569
1920	4,473	2,867	64.10	941,311,194	807,007,165	134,304,029	10,045,640	27,862,425	37,908,065	1,606	35.90	99,541,555	108,631,955	9,090,400
1921	4,623	2,383	51.55	468,083,518	425,381,314	42,702,204	3,395,939	3,892,303	7,288,242	2,240	48.45	255,878,374	293,685,729	37,807,355
1922	4,848	2,962	61.10	599,224,244	527,456,471	71,767,773	7,866,419	[1] 5,409	7,871,828	1,886	38.90	193,535,854	207,382,045	13,846,191
1923	5,062	3,088	61.00	719,198,881	645,720,997	73,477,884	8,344,075		8,344,075	1,974	39.00	207,208,816	227,225,273	20,016,457
1924	5,366	2,818	52.52	646,531,930	596,466,758	50,065,172	5,635,527		5,635,527	2,548	47.48	199,225,514	227,253,056	28,027,542
1925	5,205	2,843	54.62	723,896,173	659,370,882	64,525,291	7,632,661		7,632,661	2,362	45.38	147,176,165	170,569,231	23,393,066

WISCONSIN

1916	11,635	6,857	58.93	$596,726,270	$463,963,693	$132,762,577	$2,615,579		$2,615,579	4,778	41.07	$43,582,041	$53,932,208	$10,350,167
1917	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918	10,961	6,889	62.85	1,527,975,440	1,451,333,164	76,642,276	5,742,959	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	3,054,148
1919	10,154	6,875	67.71	1,859,614,073	1,687,400,949	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,386	117,319,196	9,049,810
1920	11,198	6,972	62.26	2,091,835,514	1,927,897,476	163,938,038	12,259,007	26,128,390	38,387,397	4,226	37.74	420,705,087	460,169,154	39,464,067
1921	12,142	6,009	49.49	1,076,943,607	1,005,561,301	71,382,306	5,702,676	5,324,560	11,027,236	6,133	50.51	675,537,462	756,106,870	80,569,408
1922	12,596	7,127	56.58	1,583,975,528	1,454,096,781	129,878,747	14,034,958	[1] 169,920	14,204,878	5,469	43.42	397,283,377	443,082,491	45,799,114
1923	12,797	7,881	61.58	1,917,244,849	1,767,027,219	150,217,630	16,386,929		16,386,929	4,916	38.42	314,715,621	352,320,582	37,604,961
1924	13,144	7,679	58.42	1,785,866,227	1,653,581,352	132,284,875	15,113,200		15,113,200	5,465	41.58	428,650,822	465,570,457	36,919,635
1925	13,489	8,141	60.35	2,159,861,114	1,988,668,227	171,192,887	20,325,149		20,325,149	5,348	39.65	348,366,732	383,444,793	35,078,061

WYOMING

1916	1,291	694	53.76	$28,645,899	$19,750,240	$8,895,659	$170,818		$170,818	597	46.24	$2,368,369	$3,302,592	$934,223
1917	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	$1,207,464	1,675,681	502	37.43	4,913,453	6,322,257	1,408,804
1918	1,303	581	44.59	51,271,114	44,409,241	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	8,831,970	1,668,414
1919	1,651	805	48.76	72,486,045	64,446,455	8,039,590	608,151	668,766	1,276,917	846	51.24	14,300,236	17,402,786	3,102,550
1920	1,707	706	41.31	71,844,859	66,192,167	5,652,692	395,207	423,127	818,334	1,001	58.69	31,613,368	41,179,379	9,566,011
1921	1,663	601	36.14	44,468,657	41,217,853	3,250,804	234,827	120,651	355,478	1,062	63.86	30,378,032	39,304,601	8,926,569
1922	1,661	710	42.75	52,324,090	47,364,972	4,959,118	463,882	[1] 1,842	465,724	951	57.25	21,337,960	27,338,764	6,000,804
1923	1,636	747	45.66	63,199,113	57,876,396	5,322,717	512,562		512,562	889	54.34	28,511,679	34,168,446	5,656,767
1924	1,527	761	49.84	57,099,988	52,688,047	4,411,941	391,311		391,311	766	50.16	29,139,872	34,469,201	5,329,329
1925	1,451	789	54.38	61,674,819	53,486,961	8,187,858	884,463		884,463	662	45.62	20,467,602	24,332,962	3,865,360

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*

[Income returned for calendar year ended Dec. 31, 1925]

ALABAMA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,00 [2]	440	$267,196	$6,762									
Under $1,000	56	24,288	3,536			$310			$310	$78		$232
$1,000 to $2,000 [2]	2,411	3,864,223	101,030									
$1,000 to $2,000	2,038	3,516,489	17,610			9,926			9,926	2,482		7,444
$2,000 to $3,000 [2]	2,299	5,722,445	197,335									
$2,000 to $3,000	3,203	7,722,387	188,227			42,037			42,037	10,509		31,528
$3,000 to $4,000 [2]	3,347	11,799,858	294,474									
$3,000 to $4,000	2,154	7,636,542	160,130			42,620			42,620	10,655		31,965
$4,000 to $5,000 [2]	1,121	4,870,635	290,512									
$4,000 to $5,000	2,936	13,306,080	260,509			51,136			51,136	12,784		38,352
$5,000 to $6,000 [2]	197	1,056,244	319,781									
$5,000 to $6,000	1,349	7,395,046	215,535			33,832			33,832	7,645		26,187
$6,000 to $7,000 [2]	56	360,412	168,042									
$6,000 to $7,000	961	6,221,365	260,283			36,851			36,851	7,243		29,608
$7,000 to $8,000 [2]	30	222,485	169,959									
$7,000 to $8,000	712	5,325,686	253,550			38,010			38,010	6,305		31,705
$8,000 to $9,000 [2]	32	269,453	253,722									
$8,000 to $9,000	490	4,152,062	260,772			35,714			35,714	6,053		29,661
$9,000 to $10,000 [2]	17	159,301	124,528									
$9,000 to $10,000	383	3,637,827	309,614			35,754			35,754	5,569		30,185
$10,000 to $11,000	286	2,990,976	359,045	$11,666		32,165	$1,310		33,475	4,763		28,712
$11,000 to $12,000	247	2,837,269	272,427	550		37,154	3,640		40,794	5,121		35,673
$12,000 to $13,000	201	2,501,490	299,778	2,094		33,739	4,907		38,646	3,926		34,720
$13,000 to $14,000	147	1,977,078	231,434	5,585		31,345	4,997		36,342	4,614		31,728
$14,000 to $15,000	140	2,027,947	301,071	2,719		32,307	6,882		39,189	4,705		34,484
$15,000 to $20,000	385	6,642,528	1,157,044	29,804		131,502	47,315		178,817	18,412		160,405
$20,000 to $25,000	220	4,883,858	1,198,886	10,193		109,712	73,647		183,359	13,585		169,774
$25,000 to $30,000	131	3,592,951	672,467	29,105		92,479	88,011		180,490	8,463		172,027
$30,000 to $40,000	140	4,827,158	1,010,918	6,202	$23,816	134,026	175,879	$2,977	312,882	11,112	$699	301,071
$40,000 to $50,000	48	2,118,977	441,968	5,610	67,000	60,649	99,552	8,375	168,576	3,926		164,650

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$50,000 to $60,000	32	1,767,813	658,011		142,512	35,817	101,192	17,814	154,823	2,792		152,031
$60,000 to $70,000	19	1,229,495	249,095	215	137,432	37,577	89,244	17,179	144,000	1,651		142,349
$70,000 to $80,000	15	1,127,536	437,696	694	9,720	25,916	103,117	1,215	130,248	1,699		128,549
$80,000 to $90,000	16	1,354,740	387,058		194,768	30,982	115,863	24,346	171,191	2,034	716	168,441
$90,000 to $100,000	7	656,487	138,252		356,288	6,814	30,047	44,536	81,397	458		80,939
$100,000 to $150,000	8	940,332	253,329	2,268	267,632	18,060	75,318	33,454	126,832	945	14	125,873
$150,000 to $200,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		1,017,916	353,558		573,976	3,339	63,335	71,747	138,421	501		137,920
Total	26,278	130,024,575	12,277,948	106,705	1,773,144	1,179,773	1,084,256	221,643	2,485,672	158,030	1,429	2,326,213
Nontaxable [2]	9,950	28,592,252	1,926,145									
Taxable	16,328	101,432,323	10,351,803	106,705	1,773,144	1,179,773	1,084,256	221,643	2,485,672	158,030	1,429	2,326,213

ARIZONA

Under $1,000 [2]	115	$60,534	$5,913									
Under $1,000	14	9,706	1,352			$124			$124	$31		$93
$1,000 to $2,000 [2]	833	1,379,781	22,263									
$1,000 to $2,000	1,783	3,094,475	17,580			6,369			6,369	1,592		4,777
$2,000 to $3,000 [2]	751	1,828,446	57,854									
$2,000 to $3,000	1,250	2,969,711	52,039			14,922			14,922	3,731		11,191
$3,000 to $4,000 [2]	1,033	3,666,797	111,493									
$3,000 to $4,000	831	2,990,892	77,448			12,157			12,157	3,039		9,118
$4,000 to $5,000 [2]	442	1,927,602	161,643									
$4,000 to $5,000	1,193	5,336,176	129,264			21,153			21,153	5,288		15,865
$5,000 to $6,000 [2]	61	331,149	96,864									
$5,000 to $6,000	518	2,824,625	114,070			15,282			15,282	3,346		11,936
$6,000 to $7,000 [2]	20	131,888	69,592									
$6,000 to $7,000	333	2,150,419	111,776			14,454			14,454	2,442		12,012
$7,000 to $8,000 [2]	14	102,623	68,483									
$7,000 to $8,000	260	1,944,256	119,461			15,923			15,923	2,577		13,346
$8,000 to $9,000 [2]	9	74,777	63,095									
$8,000 to $9,000	162	1,368,591	120,544			13,969			13,969	1,985		11,984

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ARIZONA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$9,000 to $10,000 [2]	7	$67,248	$40,703									
$9,000 to $10,000	82	775,912	70,853			$8,689			$8,689	$1,168		$7,521
$10,000 to $11,000	79	823,448	139,094	$2,475		9,868	$331		10,199	1,358		8,841
$11,000 to $12,000	55	632,793	117,983			9,051	936		9,987	978		9,009
$12,000 to $13,000	34	424,899	94,542	196		5,688	851		6,539	852		5,687
$13,000 to $14,000	24	323,219	50,388	21		5,536	798		6,334	511		5,823
$14,000 to $15,000	34	492,750	108,595	1,805		8,551	1,693		10,244	1,156		9,088
$15,000 to $20,000	77	1,300,621	385,715	1,817		21,982	8,390		30,372	1,968		28,404
$20,000 to $25,000	25	564,123	116,214			14,670	8,621		23,291	505		22,786
$25,000 to $30,000	15	410,530	227,102			3,590	10,044		13,634	724		12,910
$30,000 to $40,000	11	355,906	131,825		$15,296	7,420	10,024	$1,912	19,356	642		18,714
$40,000 to $50,000	11	491,956	52,962	4,197		17,319	25,701		43,020	692		42,328
$50,000 to $60,000	7	369,637	111,687	3,477	18,488	9,545	19,172	2,311	31,028	540		30,488
$60,000 to $70,000	9	577,495	37,326	555	332,368	8,607	16,127	41,546	66,280	349	$5,300	60,631
$70,000 to $80,000	3	222,253	150,532			3,118	20,385		23,503	85		23,418
$80,000 to $90,000												
$90,000 to $100,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$100,000 to $150,000	4	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$150,000 to $200,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$200,000 to $250,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$250,000 to $300,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												

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Classes grouped [3]		1,357,701	727,768	12,364	505,024	6,838	99,327	63,128	169,293	310		168,983
Total	10,104	41,382,939	3,964,023	26,907	871,176	254,825	222,400	108,897	586,122	35,869	$5,300	544,953
Nontaxable [2]	3,285	9,570,845	697,903									
Taxable	6,819	31,812,094	3,266,120	26,907	871,176	254,825	222,400	108,897	586,122	35,869	5,300	544,953

ARKANSAS

Under $1,000 [2]	730	$438,371	$26,749									
Under $1,000	52	32,797	9,052			$354			$354	$89		$265
$1,000 to $2,000 [2]	3,031	4,593,706	102,063									
$1,000 to $2,000	2,301	3,999,131	53,778			10,108			10,108	2,527		7,581
$2,000 to $3,000 [2]	3,352	8,334,300	209,024									
$2,000 to $3,000	1,650	3,904,828	68,659			21,293			21,293	5,323		15,970
$3,000 to $4,000 [2]	2,601	8,937,981	327,713									
$3,000 to $4,000	978	3,517,653	130,786			13,872			13,872	3,468		10,404
$4,000 to $5,000 [2]	695	3,039,226	338,852									
$4,000 to $5,000	1,442	6,410,629	266,569			21,325			21,325	5,331		15,994
$5,000 to $6,000 [2]	125	674,375	185,190									
$5,000 to $6,000	932	5,091,126	277,470			21,144			21,144	4,260		16,884
$6,000 to $7,000 [2]	31	203,869	120,192									
$6,000 to $7,000	627	4,052,803	178,259			23,367			23,367	3,932		19,435
$7,000 to $8,000 [2]	17	127,621	87,850									
$7,000 to $8,000	402	3,012,718	198,447			22,144			22,144	3,164		18,980
$8,000 to $9,000 [2]	12	101,650	162,613									
$8,000 to $9,000	285	2,410,709	158,765			20,457			20,457	2,691		17,766
$9,000 to $10,000 [2]	6	56,925	80,075									
$9,000 to $10,000	221	2,090,814	201,120			20,254			20,254	2,701		17,553
$10,000 to $11,000	184	1,922,110	303,957	$5,117		21,122	$826		21,948	2,346		19,602
$11,000 to $12,000	125	1,430,800	187,061	233		18,092	1,920		20,012	2,148		17,864
$12,000 to $13,000	100	1,246,921	222,986	5,899		15,818	2,377		18,195	1,496		16,699
$13,000 to $14,000	79	1,063,440	179,359	3,052		15,497	2,613		18,110	1,505		16,605
$14,000 to $15,000	65	940,626	121,371	4,089		15,436	3,145		18,581	1,884		16,697
$15,000 to $20,000	233	4,003,015	672,349	7,469		77,874	27,905		105,779	6,917		98,862
$20,000 to $25,000	117	2,592,048	437,151	20,168		61,283	38,864		100,147	3,968		96,179
$25,000 to $30,000	50	1,357,189	321,146	6,592		32,923	32,302		65,225	2,107		63,118
$30,000 to $40,000	70	2,408,475	626,461	11,813	$23,056	60,396	85,752	$2,882	149,030	3,618		145,412
$40,000 to $50,000	33	1,438,525	457,319	3,442	23,416	33,745	68,398	2,927	105,070	2,091		102,979
$50,000 to $60,000	11	610,424	87,662	58		21,650	41,022		62,672	249		62,423
$60,000 to $70,000	10	643,216	323,092		34,408	10,745	46,338	4,301	61,384	567		60,817
$70,000 to $80,000	1	[3]	[3]			[3]	[3]		[3]	[3]	[3]	[3]
$80,000 to $90,000	7	595,940	194,875		39,568	14,351	47,200	4,946	66,497	662		65,835
$90,000 to $100,000	5	463,929	259,351	1,506	68,424	7,664	44,511	8,553	60,728	241		60,487
$100,000 to $150,000	9	1,068,359	208,690		127,704	33,021	115,820	15,963	164,804	392	$80	164,332

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ARKANSAS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$150,000 to $200,000	6	$1,031,206	$253,337	$2,700	$240,800	$25,874	$113,347	$30,100	$169,321	$599		$168,722
$200,000 to $250,000												
$250,000 to $300,000	2	(3)	(3)			(3)	(3)		(3)	(3)	(3)	(3)
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		626,895	258,698			17,225	100,653		117,878	354	$485	117,039
Total	20,597	84,474,350	8,298,091	72,138	557,376	657,034	772,993	69,672	1,499,699	64,630	565	1,434,504
Nontaxable [2]	10,600	26,508,024	1,640,321									
Taxable	9,997	57,966,326	6,657,770	72,138	557,376	657,034	772,993	69,672	1,499,699	64,630	565	1,434,504

CALIFORNIA

Under $1,000 [2]	5,801	$3,287,940	$341,620									
Under $1,000	1,160	722,550	58,972			$9,276			$9,276	$2,319		$6,957
$1,000 to $2,000 [2]	30,488	49,388,127	1,870,573									
$1,000 to $2,000	43,577	75,616,507	858,048			171,957			171,957	42,989		128,968
$2,000 to $3,000 [2]	26,565	65,078,877	3,343,032									
$2,000 to $3,000	35,880	85,776,780	2,527,572			125,320			125,320	31,330		93,990
$3,000 to $4,000 [2]	32,422	115,254,740	5,440,361									
$3,000 to $4,000	23,866	85,395,373	4,016,409			355,671			355,671	88,918		266,753

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$4,000 to $5,000 [2]	12,610	54,606,103	6,673,427									
$4,000 to $5,000	33,882	151,871,823	15,596,305			498,771			498,771	124,692		374,079
$5,000 to $6,000 [2]	1,183	6,419,958	2,985,198									
$5,000 to $6,000	11,223	61,498,129	2,599,028			311,933			311,933	66,883		245,050
$6,000 to $7,000 [2]	611	3,940,967	2,738,322									
$6,000 to $7,000	8,215	53,106,430	2,861,611			349,416			349,416	65,069		284,347
$7,000 to $8,000 [2]	420	3,136,753	2,676,105									
$7,000 to $8,000	6,113	45,694,218	2,964,084			347,183			347,183	60,451		286,732
$8,000 to $9,000 [2]	294	2,490,889	2,409,297									
$8,000 to $9,000	4,617	39,134,189	3,077,166			348,024			348,024	55,537		292,487
$9,000 to $10,000 [2]	240	2,271,859	1,967,979									
$9,000 to $10,000	3,661	34,738,170	3,138,709			360,072			360,072	55,377		304,695
$10,000 to $11,000	2,869	30,076,673	4,481,604	$77,021		335,187	$14,255		349,442	47,880		301,562
$11,000 to $12,000	2,377	27,309,313	4,410,588	37,550		336,133	36,376		372,509	36,266		336,243
$12,000 to $13,000	1,882	23,497,780	3,790,822	41,485		323,493	46,476		369,969	40,112		329,857
$13,000 to $14,000	1,550	20,905,765	5,686,742	31,496		316,674	53,563		370,237	38,816		331,421
$14,000 to $15,000	1,346	19,497,602	3,706,463	28,555		314,904	66,861		381,765	31,172		350,593
$15,000 to $20,000	4,353	74,983,766	16,196,084	163,639		1,425,541	522,048		1,947,589	176,241		1,771,348
$20,000 to $25,000	2,341	52,105,207	12,576,337	110,822		1,154,234	792,698		1,946,932	129,341		1,817,591
$25,000 to $30,000	1,444	39,367,819	10,653,047	73,511		932,184	961,132		1,893,316	82,917		1,810,399
$30,000 to $40,000	1,597	54,872,210	16,492,934	120,468	$624,568	1,347,919	1,963,412	$78,071	3,389,402	105,253	$7,577	3,276,572
$40,000 to $50,000	793	35,456,277	11,290,634	105,143	1,029,304	883,474	1,724,403	128,663	2,736,540	61,314	3,983	2,671,243
$50,000 to $60,000	502	27,352,034	9,606,095	20,821	1,938,160	624,317	1,585,635	242,270	2,452,222	39,891	17,115	2,395,216
$60,000 to $70,000	311	20,106,118	6,677,283	94,206	2,099,528	457,423	1,327,025	262,441	2,046,889	28,931	8,135	2,009,823
$70,000 to $80,000	207	15,463,371	6,050,203	16,003	2,135,544	306,722	1,144,475	266,943	1,718,140	17,735	2,054	1,698,351
$80,000 to $90,000	133	11,148,311	4,444,256	15,652	1,274,552	231,212	969,019	159,319	1,359,550	12,790	2,157	1,344,603
$90,000 to $100,000	111	10,530,748	3,725,916	6,563	1,808,232	205,347	911,413	226,029	1,342,789	9,215	624	1,332,950
$100,000 to $150,000	250	30,106,799	12,456,591	46,779	5,740,112	522,973	2,915,858	717,514	4,156,345	23,244	21,101	4,112,000
$150,000 to $200,000	82	14,240,213	7,158,510	22,799	2,514,736	218,642	1,686,815	314,342	2,219,799	6,715	71,284	2,141,800
$200,000 to $250,000	34	7,697,006	3,995,176	7,974	1,894,696	102,399	893,801	236,837	1,233,037	2,572	4,474	1,225,991
$250,000 to $300,000	14	3,735,274	1,432,908	49	599,072	63,108	443,378	74,884	581,370	714		580,656
$300,000 to $400,000	25	8,651,589	2,796,450	22	2,693,000	140,697	1,000,508	336,625	1,477,830	3,127		1,474,703
$400,000 to $500,000	6	2,562,303	1,133,376	3,024	1,305,928	9,969	213,612	163,241	386,822	240		386,582
$500,000 to $750,000	7	4,312,258	168,987	430	2,279,800	90,581	357,744	284,975	733,300	235		733,065
$750,000 to $1,000,000	6	5,310,581	555,908		3,880,312	14,318	92,559	485,039	591,916	653	12,153	579,110
$1,000,000 to $1,500,000	2	2,188,437	432,947		1,530,776	11,279	97,371	191,347	299,997	201		299,796
$1,500,000 to $2,000,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$2,000,000 to $3,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$3,000,000 to $4,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		9,511,956	234,890	3,048	6,421,440	141,069	588,296	802,680	1,532,045	411		1,531,634
Total	305,074	1,490,419,792	218,298,569	1,027,060	39,769,760	13,387,422	20,408,733	4,971,220	38,767,375	1,489,551	150,657	37,127,167
Nontaxable [2]	110,634	305,876,213	30,445,914									
Taxable	194,440	1,184,543,579	187,852,655	1,027,060	39,769,760	13,387,422	20,408,733	4,971,220	38,767,375	1,489,551	150,657	37,127,167

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

COLORADO

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,000 [2]	769	$456,485	$12,776									
Under $1,000	69	48,288	7,493			$609			$609	$152		$457
$1,000 to $2,000 [2]	5,562	9,153,549	239,278									
$1,000 to $2,000	5,078	8,679,839	93,434			17,363			17,363	4,341		13,022
$2,000 to $3,000 [2]	3,878	9,583,712	404,517									
$2,000 to $3,000	3,802	9,017,898	239,851			45,411			45,411	11,353		34,058
$3,000 to $4,000 [2]	4,398	15,688,224	646,561									
$3,000 to $4,000	2,248	8,138,207	333,393			28,952			28,952	7,238		21,714
$4,000 to $5,000 [2]	1,527	6,587,902	841,147									
$4,000 to $5,000	3,151	14,077,827	439,045			42,926			42,926	10,731		32,195
$5,000 to $6,000 [2]	27	147,669	81,897									
$5,000 to $6,000	1,209	6,680,453	239,644			31,282			31,282	6,413		24,869
$6,000 to $7,000 [2]	13	83,463	69,365									
$6,000 to $7,000	804	5,198,206	312,784			31,652			31,652	5,742		25,910
$7,000 to $8,000 [2]	7	52,044	23,601									
$7,000 to $8,000	622	4,652,935	336,259			32,242			32,242	5,008		27,234
$8,000 to $9,000 [2]	7	60,292	48,597									
$8,000 to $9,000	424	3,590,695	298,031			29,853			29,853	4,462		25,391
$9,000 to $10,000 [2]	4	37,012	46,836									
$9,000 to $10,000	336	3,186,006	326,505			30,911			30,911	4,496		26,415
$10,000 to $11,000	269	2,801,689	403,498	$8,661		29,566	$1,105		30,671	3,812		26,859
$11,000 to $12,000	196	2,251,998	381,242	914		25,679	2,892		28,571	4,063		24,508
$12,000 to $13,000	148	1,839,626	338,189	1,261		24,402	3,534		27,936	765		27,171
$13,000 to $14,000	149	2,010,456	390,021	5,621		29,868	5,205		35,073	3,453		31,620
$14,000 to $15,000	106	1,536,795	360,406	3,480		23,370	5,255		28,625	2,595		26,030
$15,000 to $20,000	337	5,833,828	1,426,958	4,458		103,072	41,223		144,295	14,934		129,361
$20,000 to $25,000	209	4,647,685	1,514,022	55,050		95,664	71,060		166,724	12,853		153,871
$25,000 to $30,000	120	3,289,787	1,099,803	14,791		70,208	81,835		152,043	6,527		145,516
$30,000 to $40,000	145	4,948,940	2,212,377	40,698	$90,568	92,664	173,441	$11,321	277,426	8,607	$18,699	250,120
$40,000 to $50,000	55	2,414,698	1,148,001	3,709	53,312	44,317	117,961	6,664	168,942	2,335	32,247	134,360
$50,000 to $60,000	39	2,123,262	1,242,826	6,020	101,640	43,920	128,075	12,705	184,700	2,639	10,270	171,791
$60,000 to $70,000	30	1,906,833	875,012	75,749	230,480	26,882	120,129	28,810	175,821	1,549	574	173,698
$70,000 to $80,000	25	1,881,113	904,125	3,861	200,296	29,582	157,505	25,037	212,124	1,863		210,261

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$80,000 to $90,000	8	675,167	356,472	159	167,344	5,281	43,800	20,918	69,999	436	1,242	68,321
$90,000 to $100,000	7	667,773	314,575	656	224,072	7,307	39,920	28,009	75,236	432		74,804
$100,000 to $150,000	16	1,963,019	1,503,041	1,125	80,592	21,692	243,606	10,074	275,372	919	780	273,673
$150,000 to $200,000	6	1,078,379	578,643	44	362,208	5,139	98,642	45,276	149,057	964		148,093
$200,000 to $250,000	2	445,869	293,235	3,204	1,248	6,559	72,244	156	78,959	207		78,752
$250,000 to $300,000	2	552,469	79,339	239	401,296	2,710	17,296	50,162	70,168	227		69,941
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000	4	2,373,319	1,300,700	23,891	831,776	9,718	277,591	103,972	391,281	370		390,911
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Total	35,808	150,363,411	21,763,499	253,591	2,744,832	988,801	1,702,319	343,104	3,034,224	129,486	63,812	2,840,926
Nontaxable [2]	16,192	41,850,352	2,414,575									
Taxable	19,616	108,513,059	19,348,924	253,591	2,744,832	988,801	1,702,319	343,104	3,034,224	129,486	63,812	2,840,926

CONNECTICUT

Under $1,000 [2]	1,775	$1,016,641	$188,786									
Under $1,000	398	196,145	84,735			$1,994			$1,994	$498		$1,496
$1,000 to $2,000 [2]	8,923	14,745,818	1,094,353									
$1,000 to $2,000	11,766	20,072,740	288,488			40,496			40,496	10,124		30,372
$2,000 to $3,000 [2]	7,442	18,087,701	1,858,825									
$2,000 to $3,000	7,410	17,528,316	829,969			87,066			87,066	21,766		65,300
$3,000 to $4,000 [2]	7,660	27,251,876	2,601,498									
$3,000 to $4,000	4,417	15,878,658	877,122			63,566			63,566	15,891		47,675
$4,000 to $5,000 [2]	3,020	13,226,155	2,440,613									
$4,000 to $5,000	6,611	29,847,757	1,031,820			93,617			93,617	23,406		70,211
$5,000 to $6,000 [2]	43	235,427	171,942									
$5,000 to $6,000	2,919	15,967,979	989,473			72,935			72,935	16,386		56,549
$6,000 to $7,000 [2]	22	143,547	91,248									
$6,000 to $7,000	2,041	13,190,396	1,158,781			75,040			75,040	15,108		59,932
$7,000 to $8,000 [2]	16	121,069	77,630									
$7,000 to $8,000	1,518	11,357,672	1,137,744			76,703			76,703	13,945		62,758
$8,000 to $9,000 [2]	23	185,803	224,950									
$8,000 to $9,000	1,100	9,320,393	1,092,552			73,512			73,512	12,076		61,436
$9,000 to $10,000 [2]	12	115,090	120,770									
$9,000 to $10,000	907	8,589,114	1,120,551			78,307			78,307	12,283		66,024
$10,000 to $11,000	724	7,580,604	1,542,868	$4,268		70,388	$3,498		73,886	11,011		62,875
$11,000 to $12,000	627	7,189,957	1,863,670	14,055		74,463	9,268		83,731	10,853		72,878

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

[2] Nontaxable. Specific exemptions exceed net income.

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

CONNECTICUT—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$12,000 to $13,000	471	$5,871,369	$1,548,768	$2,098		$66,548	$11,530		$78,078	$9,863		$68,215
$13,000 to $14,000	437	5,884,914	2,547,313	2,615		72,475	15,135		87,610	10,989		76,621
$14,000 to $15,000	364	5,281,366	1,490,417	11,355		68,916	18,270		87,186	11,007		76,179
$15,000 to $20,000	1,271	21,873,787	7,152,543	45,521		325,399	152,957		478,356	46,984		431,372
$20,000 to $25,000	701	15,625,434	5,699,686	49,263		273,512	238,081		511,593	41,350		470,243
$25,000 to $30,000	428	11,682,695	4,490,057	18,281		216,335	284,211		500,546	28,184		472,362
$30,000 to $40,000	533	18,473,403	8,217,685	77,377	$194,056	342,654	671,208	$24,257	1,038,119	32,291	$4,352	1,001,476
$40,000 to $50,000	308	13,706,069	6,527,697	59,257	403,616	253,963	672,660	50,452	977,075	21,751	1,401	953,923
$50,000 to $60,000	166	9,078,069	5,326,222	99,539	505,984	133,630	549,840	63,248	746,718	14,907	5,606	726,205
$60,000 to $70,000	130	8,432,226	4,167,174	86,320	880,328	131,522	566,639	110,041	808,202	9,053	3,505	795,644
$70,000 to $80,000	91	6,814,164	3,273,987	3,405	959,784	108,618	497,745	119,973	726,336	7,361	1,997	716,978
$80,000 to $90,000	60	5,105,181	2,575,030	11,730	688,848	79,730	434,993	86,106	600,829	3,909	9,196	587,724
$90,000 to $100,000	40	3,815,985	1,904,592	81,029	535,192	61,045	343,305	66,899	471,249	3,557	11,669	456,023
$100,000 to $150,000	131	15,618,920	7,706,140	29,052	3,466,992	203,011	1,426,841	433,374	2,063,226	8,839	17,028	2,037,359
$150,000 to $200,000	40	6,936,875	2,659,348	10,902	1,977,472	110,668	706,857	247,184	1,064,709	4,006	4,101	1,056,602
$200,000 to $250,000	21	4,734,132	2,054,080	850	1,472,736	65,734	523,599	184,092	773,425	1,775	6,579	765,071
$250,000 to $300,000	6	1,667,263	819,572	29,132	476,920	19,118	188,600	59,615	267,333	419		266,914
$300,000 to $400,000	6	2,122,699	1,158,291		526,568	23,420	269,187	65,821	358,428	282		358,146
$400,000 to $500,000	10	4,340,618	1,157,128	79	2,294,216	43,332	329,214	286,777	659,323	1,042		658,281
$500,000 to $750,000	5	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,500,000 to $2,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		5,584,310	1,422,209	592	2,903,200	60,897	478,476	362,900	902,273	1,120		901,153
Total	74,595	404,498,337	92,786,327	636,720	17,285,912	3,468,614	8,392,114	2,160,739	14,021,467	422,036	$65,434	13,533,997
Nontaxable [2]	28,936	75,129,127	8,870,615									
Taxable	45,659	329,369,210	83,915,712	636,720	17,285,912	3,468,614	8,392,114	2,160,739	14,021,467	422,036	65,434	13,533,997

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Under $1,000 [2]	217	$132,758	$24,457									
Under $1,000	48	25,253	5,722			$285			$285	$71		$214
$1,000 to $2,000 [2]	1,499	2,448,652	169,266									
$1,000 to $2,000	1,392	2,367,695	53,740			5,510			5,510	1,378		4,132
$2,000 to $3,000 [2]	1,333	3,219,494	406,683									
$2,000 to $3,000	767	1,810,947	91,855			8,774			8,774	2,193		6,581
$3,000 to $4,000 [2]	759	2,697,096	287,481									
$3,000 to $4,000	384	1,381,624	125,165			5,407			5,407	1,352		4,055
$4,000 to $5,000 [2]	287	1,251,333	280,218									
$4,000 to $5,000	645	2,870,495	184,984			8,776			8,776	2,194		6,582
$5,000 to $6,000 [2]	66	357,451	176,144									
$5,000 to $6,000	334	1,833,390	166,857			7,928			7,928	1,726		6,202
$6,000 to $7,000 [2]	33	212,193	124,103									
$6,000 to $7,000	208	1,344,743	150,409			7,875			7,875	1,458		6,417
$7,000 to $8,000 [2]	23	172,767	178,097									
$7,000 to $8,000	157	1,172,608	173,467			7,459			7,459	1,351		6,108
$8,000 to $9,000 [2]	10	84,877	57,955									
$8,000 to $9,000	98	829,191	114,272			6,208			6,208	1,050		5,158
$9,000 to $10,000 [2]	9	85,574	73,488									
$9,000 to $10,000	110	1,049,658	161,403			9,772			9,772	1,669		8,103
$10,000 to $11,000	75	788,340	189,296	$1,504		7,084	$387		7,471	1,164		6,307
$11,000 to $12,000	53	609,998	90,003	2,384		6,825	790		7,615	1,049		6,566
$12,000 to $13,000	48	599,246	147,850	50		6,836	1,173		8,009	1,024		6,985
$13,000 to $14,000	44	590,735	131,618	4,580		7,260	1,446		8,706	871		7,835
$14,000 to $15,000	35	508,396	118,758	403		7,640	1,769		9,409	2,890		6,519
$15,000 to $20,000	134	2,302,248	631,201	11,213		36,073	16,062		52,135	4,400		47,735
$20,000 to $25,000	69	1,538,190	442,026	3,804		29,248	23,206		52,454	3,722		48,732
$25,000 to $30,000	41	1,107,083	408,601			20,295	26,763		47,058	2,257		44,801
$30,000 to $40,000	72	2,510,900	992,824	1,801	$90,040	53,619	92,183	$11,255	157,057	5,027	$3,382	148,648
$40,000 to $50,000	38	1,702,993	814,394	13,948	86,344	28,119	81,447	10,793	120,359	3,630	7,730	108,999
$50,000 to $60,000	37	2,027,593	952,437	5,064	132,864	33,996	118,771	16,608	169,375	2,238	1,168	165,969
$60,000 to $70,000	22	1,432,490	755,760	807	201,104	18,419	90,625	25,138	134,182	1,115	12,175	120,892
$70,000 to $80,000	10	742,296	290,328		27,344	17,487	64,126	3,418	85,031	1,053		83,978
$80,000 to $90,000	11	935,439	459,836		41,952	17,770	89,364	5,244	112,378	1,537		110,841
$90,000 to $100,000	5	464,150	247,683		3,600	9,050	50,808	450	60,308	651	1,239	58,418
$100,000 to $150,000	28	3,332,198	1,783,885	4,811	436,872	49,997	354,801	54,609	459,407	2,070	2,390	454,947
$150,000 to $200,000	15	2,665,961	2,585,616	12,479	671,368	23,722	292,717	83,921	400,360	499	125,201	274,660
$200,000 to $250,000	7	1,543,479	518,152	331	498,840	25,472	156,009	62,355	243,836	669		243,167
$250,000 to $300,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$300,000 to $400,000												
$400,000 to $500,000	3	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000	3	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$750,000 to $1,000,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 to $1,500,000												

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

DELAWARE—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$4,148,438	$3,627,640		$69,560	$31,939	$749,057	$8,695	$789,691	$699	$8,343	$780,649
Total	9,131	54,897,972	18,193,674	$63,179	2,259,888	498,845	2,211,504	282,486	2,992,835	51,007	161,628	2,780,200
Nontaxable [2]	4,236	10,662,195	1,777,892									
Taxable	4,895	44,235,777	16,415,782	63,179	2,259,888	498,845	2,211,504	282,486	2,992,835	51,007	161,628	2,780,200

DISTRICT OF COLUMBIA

Under $1,000 [2]	528	$286,770	$179,366									
Under $1,000	177	92,222				$1,491			$1,491	$373		$1,118
$1,000 to $2,000 [2]	5,038	8,020,034	528,638									
$1,000 to $2,000	8,985	15,498,566	175,742			33,806			33,806	8,451		25,355
$2,000 to $3,000 [2]	3,124	7,772,358	344,564									
$2,000 to $3,000	5,753	13,854,674	599,703			69,352			69,352	17,338		52,014
$3,000 to $4,000 [2]	3,916	13,574,000	456,170									
$3,000 to $4,000	3,373	11,959,011	447,789			50,496			50,496	12,624		37,872
$4,000 to $5,000 [2]	1,144	4,953,234	425,194									
$4,000 to $5,000	3,622	16,247,235	344,914			54,190			54,190	13,547		40,643
$5,000 to $6,000 [2]	8	45,099	17,144									
$5,000 to $6,000	1,704	9,329,079	321,513			45,912			45,912	10,582		35,330
$6,000 to $7,000 [2]	7	45,829	26,515									
$6,000 to $7,000	1,202	7,775,828	422,707			50,755			50,755	10,279		40,476
$7,000 to $8,000 [2]	2	15,248	12,512									
$7,000 to $8,000	848	6,339,386	385,692			49,503			49,503	8,749		40,754

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$8,000 to $9,000 [2]	4	34,686	31,364									
$8,000 to $9,000	591	4,999,909	349,828			45,774			45,774	7,618		38,156
$9,000 to $10,000 [2]	4	38,341	35,277									
$9,000 to $10,000	461	4,376,246	388,959			47,425			47,425	7,360		40,065
$10,000 to $11,000	331	3,470,981	388,600	$10,757		39,868	$1,613		41,481	5,984		35,497
$11,000 to $12,000	258	2,969,830	477,230	6,928		36,502	3,891		40,393	5,496		34,897
$12,000 to $13,000	241	3,013,824	469,919	3,980		40,872	6,133		47,005	6,154		40,851
$13,000 to $14,000	214	2,890,955	537,516	5,050		43,374	7,516		50,890	5,646		45,244
$14,000 to $15,000	161	2,326,463	331,661	510		39,201	7,836		47,037	5,936		41,101
$15,000 to $20,000	510	8,815,341	1,818,199	35,142		167,482	62,774		230,256	23,469		206,787
$20,000 to $25,000	313	6,989,346	1,601,746	15,484		159,382	107,854		267,236	21,785		245,451
$25,000 to $30,000	189	5,164,147	1,093,382	6,309		141,444	132,474		273,918	15,723		258,195
$30,000 to $40,000	210	7,074,936	2,033,425	36,408	$82,536	181,372	244,725	$10,317	436,414	14,919	$1,477	420,018
$40,000 to $50,000	103	4,614,800	1,197,367	14,995	197,184	120,145	222,839	24,648	367,632	8,171	393	359,068
$50,000 to $60,000	79	4,324,826	1,093,743	3,709	327,464	117,936	272,843	40,933	431,712	7,036	453	424,223
$60,000 to $70,000	45	2,897,306	679,446	5,508	295,736	79,780	197,595	36,967	314,342	4,885	1,239	308,218
$70,000 to $80,000	33	2,462,505	966,679	3,951	279,008	51,787	186,639	34,876	273,302	1,837	1,569	269,896
$80,000 to $90,000	25	2,133,778	560,028	3,365	245,560	57,975	181,809	30,695	270,479	2,505	5,428	262,546
$90,000 to $100,000	10	961,009	477,944	10,847	118,440	19,297	91,569	14,805	125,671	644	1,757	123,270
$100,000 to $150,000	44	5,282,847	2,043,288	38,467	883,768	105,359	541,498	110,471	757,328	4,707	9,788	742,833
$150,000 to $200,000	16	2,583,454	1,154,949	20,194	475,824	46,677	295,447	59,478	401,602	1,122	11,645	388,835
$200,000 to $250,000	9	1,928,874	707,129	2,754	910,144	19,759	157,179	113,768	290,706	6,764		283,942
$250,000 to $300,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$300,000 to $400,000	5	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		5,190,722	978,340	926	2,374,656	95,578	484,417	296,832	876,827	1,436		875,391
Total	43,293	200,353,699	24,104,182	225,284	6,190,320	2,012,494	3,206,651	773,790	5,992,935	241,140	33,749	5,718,046
Nontaxable [2]	13,775	34,785,599	2,056,744									
Taxable	29,518	165,568,100	22,047,438	225,284	6,190,320	2,012,494	3,206,651	773,790	5,992,935	241,140	33,749	5,718,046

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

FLORIDA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,000 [2]	428	$282,337	$52,353									
Under $1,000	217	128,419	4,076			$1,698			$1,698	$424		$1,274
$1,000 to $2,000 [2]	5,173	8,172,220	354,511									
$1,000 to $2,000	6,617	11,413,288	94,226			31,272			31,272	7,818		23,454
$2,000 to $3,000 [2]	3,101	7,773,357	351,205									
$2,000 to $3,000	6,575	15,804,273	397,674			85,532			85,532	21,383		64,149
$3,000 to $4,000 [2]	7,144	25,338,850	1,253,500									
$3,000 to $4,000	5,624	20,167,367	358,725			97,799			97,799	24,450		73,349
$4,000 to $5,000 [2]	2,193	9,482,972	734,718									
$4,000 to $5,000	7,662	34,571,584	1,392,068			137,126			137,126	34,281		102,845
$5,000 to $6,000 [2]	273	1,473,639	410,075									
$5,000 to $6,000	3,992	21,900,022	433,800			125,790			125,790	25,413		100,377
$6,000 to $7,000 [2]	95	612,069	408,980									
$6,000 to $7,000	3,379	21,884,055	514,876			164,134			164,134	26,871		137,263
$7,000 to $8,000 [2]	54	401,634	246,755									
$7,000 to $8,000	2,814	21,052,468	636,134			182,206			182,206	26,745		155,461
$8,000 to $9,000 [2]	41	347,317	201,642									
$8,000 to $9,000	2,445	20,749,843	618,150			214,760			214,760	28,616		186,144
$9,000 to $10,000 [2]	42	397,276	329,565									
$9,000 to $10,000	2,061	19,556,285	620,503			237,023			237,023	29,512		207,511
$10,000 to $11,000	1,686	17,669,180	882,608	$17,537		243,213	$8,236		251,449	31,616		219,833
$11,000 to $12,000	1,436	16,501,364	795,519	2,769		250,413	21,451		271,864	25,384		246,480
$12,000 to $13,000	1,318	16,436,931	809,171	19,114		280,242	32,521		312,763	27,624		285,139
$13,000 to $14,000	1,179	15,886,837	799,439	38,031		300,881	40,716		341,597	29,163		312,434
$14,000 to $15,000	940	13,612,639	786,250	13,801		282,964	46,977		329,941	27,660		302,281
$15,000 to $20,000	3,431	59,368,879	3,413,097	31,235		1,471,812	421,543		1,893,355	142,146		1,751,209
$20,000 to $25,000	1,913	42,662,557	2,830,215	65,903		1,255,215	649,681		1,904,896	112,212		1,792,684
$25,000 to $30,000	1,166	31,858,870	2,424,612	13,837		1,014,078	772,007		1,786,085	74,623		1,711,462
$30,000 to $40,000	1,340	46,028,371	3,877,379	10,919	$400,552	1,571,708	1,638,211	$50,069	3,259,988	98,588	$10,200	3,151,200
$40,000 to $50,000	645	28,732,684	2,807,562	10,514	928,688	1,007,080	1,395,881	116,086	2,519,047	51,228	7,668	2,460,151
$50,000 to $60,000	398	21,720,023	2,719,508	17,574	1,629,568	724,940	1,263,150	203,696	2,191,786	34,802		2,156,984
$60,000 to $70,000	250	16,167,768	2,433,734	15,474	1,969,896	485,832	1,038,888	246,237	1,770,957	23,170	1,576	1,746,211
$70,000 to $80,000	163	12,148,885	1,395,014	1,879	1,453,280	405,342	926,971	181,660	1,513,973	18,245	2,948	1,492,780

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$80,000 to $90,000	73	6,225,696	941,849		947,808	190,334	509,907	118,476	818,717	7,688	1,059	809,970
$90,000 to $100,000	78	7,321,745	794,364	1,358	1,603,632	220,317	589,410	200,454	1,010,181	8,284		1,001,897
$100,000 to $150,000	147	17,492,631	3,477,394	2,073	3,454,424	372,328	1,361,668	681,803	2,415,799	15,654	34,802	2,365,343
$150,000 to $200,000	52	8,929,641	2,294,725		2,769,536	192,193	805,021	346,192	1,343,406	5,317	12,670	1,325,419
$200,000 to $250,000	24	5,364,515	1,403,864	1,279	1,729,536	98,756	530,570	216,192	845,518	2,121		843,397
$250,000 to $300,000	11	2,991,190	580,390		1,057,112	63,354	308,576	132,139	504,069	1,583		502,486
$300,000 to $400,000	10	3,331,357	756,556		1,278,296	65,305	327,716	159,787	552,808	1,188		551,620
$400,000 to $500,000	6	2,742,759	986,041		660,048	56,956	366,894	82,506	506,356	425		505,931
$500,000 to $750,000	8	4,974,620	241,523	963	5,486,800	56,382	230,390	435,850	722,622	710		721,912
$750,000 to $1,000,000	6	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,000,000 to $1,500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$2,000,000 to $3,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped		10,263,965	1,831,261	963	6,861,634	78,612	613,870	857,704	1,550,186	1,035		1,549,151
Total	76,213	649,932,382	48,695,611	265,223	32,230,810	11,965,597	13,900,255	4,028,851	29,894,703	965,979	70,923	28,857,801
Nontaxable [2]	18,544	54,281,671	4,343,304									
Taxable	57,669	595,650,711	44,352,307	265,223	32,230,810	11,965,597	13,900,255	4,028,851	29,894,703	965,979	70,923	28,857,801

GEORGIA

Under $1,000 [2]	928	$536,500	$187,413									
Under $1,000	131	67,605	4,614			$789			$789	$197		$592
$1,000 to $2,000 [2]	4,431	6,898,974	262,356									
$1,000 to $2,000	3,866	6,663,927	50,006			17,585			17,585	4,396		13,189
$2,000 to $3,000 [2]	3,512	8,727,659	400,957									
$2,000 to $3,000	3,113	7,440,373	121,272			43,041			43,041	10,760		32,281
$3,000 to $4,000 [2]	5,812	20,370,455	830,675									
$3,000 to $4,000	2,173	7,880,036	213,428			29,095			29,095	7,274		21,821
$4,000 to $5,000 [2]	1,873	8,177,805	846,152									
$4,000 to $5,000	4,456	20,085,437	499,397			59,728			59,728	14,932		44,796
$5,000 to $6,000 [2]	15	81,464	8,346									
$5,000 to $6,000	1,599	8,756,068	307,989			38,795			38,795	8,027		30,768
$6,000 to $7,000 [2]	6	38,603	33,700									
$6,000 to $7,000	1,134	7,337,419	361,974			42,961			42,961	8,311		34,650
$7,000 to $8,000 [2]	4	30,548	41,815									
$7,000 to $8,000	714	5,337,672	315,070			39,397			39,397	6,874		32,523
$8,000 to $9,000 [2]	5	43,042	32,642									
$8,000 to $9,000	560	4,739,496	341,277			40,286			40,286	6,614		33,672
$9,000 to $10,000 [2]	6	57,596	52,520									
$9,000 to $10,000	429	4,067,698	348,876			40,848			40,848	6,782		34,066
$10,000 to $11,000	364	3,815,647	588,979	$2,108		40,038	$1,814		41,852	6,000		35,852

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

GEORGIA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$11,000 to $12,000	269	$3,087,681	$482,748	$2,787		$35,382	$3,922		$39,304	$5,449		$33,855
$12,000 to $13,000	216	2,694,133	447,781	1,300		35,618	5,255		40,873	5,431		35,442
$13,000 to $14,000	197	2,655,589	443,166	460		39,835	6,810		46,645	6,152		40,493
$14,000 to $15,000	164	2,381,092	459,202	4,011		37,250	8,142		45,392	6,313		39,079
$15,000 to $20,000	524	9,061,788	1,848,248	3,849		167,331	63,262		230,593	25,880		204,713
$20,000 to $25,000	297	6,658,033	1,613,878	4,490		146,009	103,747		249,756	19,971		229,785
$25,000 to $30,000	174	4,758,840	1,462,450	6,506		105,260	117,353		222,613	12,115		210,498
$30,000 to $40,000	203	6,941,581	1,951,290	12,492	$78,456	165,007	244,828	$9,807	419,642	15,465	$1,981	402,196
$40,000 to $50,000	93	4,169,972	1,273,145	21,664	85,936	110,484	208,802	10,742	330,028	7,511	375	322,142
$50,000 to $60,000	49	2,646,353	732,634	33,592	146,600	66,150	153,624	18,325	238,099	4,444	981	232,674
$60,000 to $70,000	27	1,755,084	633,063		149,344	40,505	122,102	18,668	181,275	2,635	263	178,377
$70,000 to $80,000	13	962,465	342,168		88,616	22,183	78,828	11,077	112,088	1,543		110,545
$80,000 to $90,000	12	1,017,775	298,415		106,152	25,408	88,419	13,269	127,096	1,596		125,500
$90,000 to $100,000	8	753,634	375,042	3,743	102,960	12,718	67,548	12,870	93,136	628		92,508
$100,000 to $150,000	21	2,508,504	1,188,781	523	342,832	44,838	266,047	42,854	353,739	2,425	1,185	350,129
$150,000 to $200,000	3	508,597	180,051		24,680	14,009	71,763	3,085	88,857	589	401	87,867
$200,000 to $250,000	2	464,551	107,971		395,984	158	3,235	49,498	52,891	14		52,877
$250,000 to $300,000												
$300,000 to $400,000	5	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$400,000 to $500,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000												
$750,000 to $1,000,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		3,023,963	796,193		1,733,176	28,011	223,385	216,647	468,043	689	361	466,993
Total	37,410	177,203,659	20,485,684	97,525	3,254,736	1,488,719	1,838,886	406,842	3,734,447	199,017	5,547	3,529,883
Nontaxable [2]	16,592	44,962,646	2,696,576									
Taxable	20,818	132,241,013	17,789,108	97,525	3,254,736	1,488,719	1,838,886	406,842	3,734,447	199,017	5,547	3,529,883

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Under $1,000 [2]	535	$354,896	$59,745									
Under $1,000	34	18,409	3,766			$220			$220	$55		$165
$1,000 to $2,000 [2]	1,619	2,533,005	126,000									
$1,000 to $2,000	938	1,625,186	25,270			3,761			3,761	940		2,821
$2,000 to $3,000 [2]	1,148	2,863,544	173,733									
$2,000 to $3,000	680	1,619,224	73,379			7,902			7,902	1,975		5,927
$3,000 to $4,000 [2]	1,318	4,612,645	280,826									
$3,000 to $4,000	336	1,194,448	80,750			4,383			4,383	1,096		3,287
$4,000 to $5,000 [2]	486	2,140,848	252,933									
$4,000 to $5,000	633	2,844,780	87,071			9,253			9,253	2,313		6,940
$5,000 to $6,000 [2]	74	398,421	261,925									
$5,000 to $6,000	330	1,807,899	95,347			7,526			7,526	1,716		5,810
$6,000 to $7,000 [2]	34	217,757	113,980									
$6,000 to $7,000	215	1,388,882	113,384			7,196			7,196	1,396		5,800
$7,000 to $8,000 [2]	28	210,524	184,113									
$7,000 to $8,000	130	962,865	99,911			5,876			5,876	1,063		4,813
$8,000 to $9,000 [2]	16	135,384	127,765									
$8,000 to $9,000	115	980,748	145,135			6,789			6,789	1,206		5,583
$9,000 to $10,000 [2]	10	96,319	95,241									
$9,000 to $10,000	79	744,900	104,806			6,211			6,211	1,049		5,162
$10,000 to $11,000	59	617,506	112,297			6,164	$273		6,437	844		5,593
$11,000 to $12,000	48	552,386	154,590	$212		4,992	711		5,703	827		4,876
$12,000 to $13,000	47	587,625	152,911			6,936	1,145		8,081	1,086		6,995
$13,000 to $14,000	38	513,245	156,924	45		4,675	1,336		6,011	833		5,178
$14,000 to $15,000	28	405,606	158,775			4,384	1,397		5,781	653		5,128
$15,000 to $20,000	109	1,874,753	758,522	1,752		23,537	13,236		36,773	4,009		32,764
$20,000 to $25,000	65	1,444,699	1,634,258	450		18,340	21,872		40,212	2,352		37,860
$25,000 to $30,000	25	685,033	1,126,969	5,531		10,851	16,771		27,622	900		26,722
$30,000 to $40,000	45	1,552,887	1,000,613	55		20,454	57,339		77,793	1,786		76,007
$40,000 to $50,000	24	1,099,900	729,062	1,558	$58,568	12,738	52,939	$7,321	72,998	1,377		71,621
$50,000 to $60,000	19	1,055,182	776,389	3,865	83,480	6,582	62,487	10,435	79,504	820		78,684
$60,000 to $70,000	13	825,477	622,140	301	31,016	8,254	58,427	3,877	70,558	534	$1,200	68,824
$70,000 to $80,000	7	523,734	434,672	64	2,632	6,672	49,241	329	56,242	65		56,177
$80,000 to $90,000	3	255,826	237,502		4,872	306	25,801	609	26,716	242		26,474
$90,000 to $100,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$100,000 to $150,000	9	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$150,000 to $200,000	5	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$200,000 to $250,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$250,000 to $300,000												
$300,000 to $400,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3])	[3]	[3]	[3]	[3]
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

HAWAII—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$2,720,832	$2,008,643	$2,901	$311,360	$22,019	$336,579	$38,920	$397,518	$1,085	$1,591	$394,842
Total	9,306	41,465,375	12,569,347	16,734	491,928	216,021	699,554	61,491	977,066	30,222	2,791	944,053
Nontaxable [2]	5,268	13,563,343	1,676,261									
Taxable	4,038	27,902,032	10,893,086	16,734	491,928	216,021	699,554	61,491	977,066	30,222	2,791	944,053

IDAHO

Under $1,000 [2]	543	$354,823	$40,642									
Under $1,000	3	893	55			$12			$12	$3		$9
$1,000 to $2,000 [2]	2,277	3,450,124	98,909									
$1,000 to $2,000	1,774	3,076,397	14,989			6,488			6,488	1,622		4,866
$2,000 to $3,000 [2]	1,838	4,598,759	113,247									
$2,000 to $3,000	1,154	2,707,906	11,882			13,485			13,485	3,371		10,114
$3,000 to $4,000 [2]	1,781	6,147,808	109,398									
$3,000 to $4,000	695	2,478,288	65,703			11,185			11,185	2,796		8,389
$4,000 to $5,000 [2]	524	2,264,400	131,562									
$4,000 to $5,000	914	4,087,173	115,587			15,834			15,834	3,959		11,875
$5,000 to $6,000 [2]	54	292,648	87,355									
$5,000 to $6,000	458	2,495,496	84,204			12,288			12,288	2,464		9,824
$6,000 to $7,000 [2]	22	141,569	65,361									
$6,000 to $7,000	280	1,805,547	70,292			12,054			12,054	1,990		10,064
$7,000 to $8,000 [2]	6	45,964	36,857									
$7,000 to $8,000	189	1,418,390	82,497			12,676			12,676	1,666		11,010
$8,000 to $9,000 [2]	9	75,041	103,525									
$8,000 to $9,000	89	750,313	69,899			6,455			6,455	842		5,613

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$9,000 to $10,000 [2]	8	73,977	64,290									
$9,000 to $10,000	79	752,378	91,857			8,780			8,780	918		7,862
$10,000 to $11,000	46	484,025	83,317	$848		5,515	$224		5,739	665		5,074
$11,000 to $12,000	27	309,628	96,337			3,118	346		3,464	257		3,207
$12,000 to $13,000	26	326,062	67,441			4,203	638		4,841	222		4,619
$13,000 to $14,000	14	188,762	24,418			3,654	589		4,243	270		3,973
$14,000 to $15,000	12	172,382	38,692	716		2,655	523		3,178	93		3,085
$15,000 to $20,000	38	633,105	187,138	598		11,138	3,736		14,874	884		13,990
$20,000 to $25,000	18	396,520	84,652	52		8,926	5,233		14,159	376		13,783
$25,000 to $30,000	14	379,001	232,271	368		6,172	8,614		14,786	672		14,114
$30,000 to $40,000	14	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$40,000 to $50,000												
$50,000 to $60,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$60,000 to $70,000												
$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 [3]		536,402	276,780	212	$2,024	8,970	21,125	$253	30,348	907		29,441
Total	12,907	40,443,781	2,549,157	2,794	2,024	153,608	41,028	253	194,889	23,977		170,912
Nontaxable [2]	7,062	17,445,113	851,146									
Taxable	5,845	22,998,668	1,698,011	2,794	2,024	153,608	41,028	253	194,889	23,977		170,912

ILLINOIS

Under $1,000 [2]	3,110	$1,781,014	$440,626									
Under $1,000	988	540,930	145,041			$6,689			$6,689	$1,672		$5,017
$1,000 to $2,000 [2]	35,795	57,997,269	1,252,887									
$1,000 to $2,000	45,608	78,897,303	801,563			207,887			207,887	51,972		155,915
$2,000 to $3,000 [2]	35,920	89,626,284	3,135,154									
$2,000 to $3,000	43,498	104,439,356	2,423,767			583,216			583,216	145,804		437,412

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

ILLINOIS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000 to $4,000 [2]	24,081	$84,656,217	$2,278,932									
$3,000 to $4,000	32,814	116,736,722	3,517,118			$606,290			$606,290	$151,572		$454,718
$4,000 to $5,000 [2]	10,585	45,921,329	4,007,520									
$4,000 to $5,000	45,700	206,243,061	5,891,461			872,579			872,579	218,145		654,434
$5,000 to $6,000 [2]	1,042	5,603,864	1,903,656									
$5,000 to $6,000	15,312	83,850,617	2,782,924			416,010			416,010	90,982		325,028
$6,000 to $7,000 [2]	396	2,564,191	1,771,420									
$6,000 to $7,000	11,294	73,006,874	3,551,264			466,598			466,598	95,533		371,065
$7,000 to $8,000 [2]	251	1,868,146	1,526,844									
$7,000 to $8,000	8,435	63,033,482	6,370,370			472,120			472,120	86,405		385,715
$8,000 to $9,000 [2]	178	1,514,345	1,350,195									
$8,000 to $9,000	6,103	51,705,665	4,510,059			460,697			460,697	78,346		382,351
$9,000 to $10,000 [2]	147	1,392,781	1,298,687									
$9,000 to $10,000	4,933	46,754,620	5,432,822			491,065			491,065	78,519		412,946
$10,000 to $11,000	3,783	39,626,233	7,103,137	$46,340		463,335	$18,656		481,991	70,901		41,7050
$11,000 to $12,000	3,264	37,453,306	6,418,586	58,855		483,001	48,392		531,393	74,016		457,317
$12,000 to $13,000	2,690	33,581,734	6,234,189	56,996		473,044	66,732		539,776	73,930		465,846
$13,000 to $14,000	2,134	28,751,254	5,958,777	31,692		451,254	74,274		525,528	63,817		461,711
$14,000 to $15,000	1,812	26,263,208	4,193,424	57,457		450,623	90,259		540,882	65,730		475,152
$15,000 to $20,000	5,935	102,115,113	20,258,590	198,055		2,018,808	714,869		2,733,677	301,514		2,432,163
$20,000 to $25,000	3,275	73,014,938	14,557,955	169,467		1,638,019	1,119,431		2,757,450	224,792		2,532,658
$25,000 to $30,000	2,087	56,921,099	14,593,311	126,543		1,200,263	1,389,040		2,589,303	151,420		2,437,883
$30,000 to $40,000	2,304	79,449,825	21,444,696	183,386	$935,000	1,935,927	2,844,199	$116,875	4,897,001	189,862	$33,490	4,673,649
$40,000 to $50,000	1,182	52,436,903	16,496,306	253,451	1,742,016	1,314,970	2,530,893	217,752	4,063,615	108,791	59,713	3,895,111
$50,000 to $60,000	745	40,624,800	12,118,249	55,341	3,035,784	1,004,761	2,350,672	379,473	3,734,906	71,345	16,059	3,647,502
$60,000 to $70,000	480	31,041,217	10,006,373	36,548	2,812,712	733,569	2,099,684	351,589	3,184,842	48,715	64,642	3,071,485
$70,000 to $80,000	335	25,074,364	8,609,110	98,791	3,051,968	561,412	1,893,171	381,496	2,836,079	36,575	38,010	2,761,494
$80,000 to $90,000	217	18,337,735	7,216,189	109,310	2,089,240	383,399	1,557,803	261,155	2,202,357	21,072	15,785	2,165,500
$90,000 to $100,000	179	16,920,762	7,375,286	20,818	1,990,688	304,454	1,563,367	248,836	2,116,657	19,445	11,875	2,085,337
$100,000 to $150,000	429	51,402,860	19,612,938	151,241	8,789,816	1,031,522	5,207,213	1,098,727	7,337,462	49,553	282,882	7,005,027
$150,000 to $200,000	140	24,198,278	10,965,879	128,461	5,835,664	354,601	2,584,776	729,458	3,668,835	21,150	63,297	3,584,388
$200,000 to $250,000	91	20,184,599	6,597,135	7,649	6,938,136	338,516	1,991,427	867,267	3,197,210	11,317	61,936	3,123,957
$250,000 to $300,000	56	15,267,486	6,010,069	25,780	6,543,816	159,079	1,301,055	817,977	2,278,111	4,909	48,631	2,224,571
$300,000 to $400,000	41	14,176,397	6,559,106	54,658	4,043,992	207,280	1,695,706	505,499	2,408,485	4,443	189,162	2,214,880
$400,000 to $500,000	24	10,717,642	3,300,311	4,448	3,927,600	177,432	1,167,662	490,950	1,836,044	3,111	1,880	1,831,053

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$500,000 to $750,000	29	18,069,385	8,903,352	3,410	7,436,504	110,906	1,897,354	929,563	2,937,823	2,510	87,438	2,847,875
$750,000 to $1,000,000	10	8,263,329	6,077,502	12,679	2,541,608	19,806	1,061,169	317,701	1,398,676	802	165,702	1,232,172
$1,000,000 to $1,500,000	7	8,775,389	2,057,729		4,558,200	118,564	791,301	569,775	1,479,640	755	21,972	1,456,913
$1,500,000 to $2,000,000	4	6,594,483	3,051,240		3,688,088	3,783	556,258	461,011	1,021,052	511		1,020,541
$2,000,000 to $3,000,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$4,000,000 to $5,000,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$5,000,000 and over	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		18,039,813	4,122,035		12,620,345	64,833	1,049,837	1,577,543	2,692,213	242		2,691,971
Total	357,448	1,975,436,222	294,233,784	1,891,376	82,581,177	20,586,312	37,665,200	10,322,647	68,574,159	2,620,178	1,162,474	64,791,507
Nontaxable [2]	111,505	292,925,440	18,965,921									
Taxable	245,943	1,682,510,782	275,267,863	1,891,376	82,581,177	20,586,312	37,665,200	10,322,647	68,574,159	2,620,178	1,162,474	64,791,507

INDIANA

Under $1,000 [2]	1,850	$1,050,181	$99,497									
Under $1,000	187	111,280	19,161			$1,422			$1,422	$355		$1,067
$1,000 to $2,000 [2]	10,917	17,138,151	583,661									
$1,000 to $2,000	13,098	22,478,333	123,705			44,983			44,983	11,246		33,737
$2,000 to $3,000 [2]	8,989	22,455,327	811,453									
$2,000 to $3,000	7,073	16,255,452	228,997			79,525			79,525	19,881		59,644
$3,000 to $4,000 [2]	12,314	43,071,584	1,598,375									
$3,000 to $4,000	4,154	14,974,577	367,822			49,828			49,828	12,457		37,371
$4,000 to $5,000 [2]	3,423	14,884,906	1,658,844									
$4,000 to $5,000	6,063	27,235,205	715,229			75,448			75,448	18,862		56,586
$5,000 to $6,000 [2]	11	60,047	36,408									
$5,000 to $6,000	2,778	15,179,639	525,252			67,974			67,974	14,460		53,514
$6,000 to $7,000 [2]	4	26,809	15,144									
$6,000 to $7,000	1,908	12,343,014	640,923			71,598			71,598	13,702		57,896
$7,000 to $8,000 [2]	3	23,120	11,987									
$7,000 to $8,000	1,289	9,612,068	656,275			66,289			66,289	11,666		54,623
$8,000 to $9,000 [2]	3	24,947	18,911									
$8,000 to $9,000	971	8,236,606	679,766			66,941			66,941	10,630		56,311
$9,000 to $10,000 [2]	2	19,070	19,755									
$9,000 to $10,000	818	7,751,874	854,259			75,438			75,438	11,831		63,607
$10,000 to $11,000	619	6,488,355	978,654	$11,850		70,735	$3,096		73,831	10,586		63,245
$11,000 to $12,000	482	5,526,225	920,921	14,995		63,713	7,010		70,723	10,126		60,597
$12,000 to $13,000	396	4,949,931	916,026	15,425		61,042	9,836		70,878	9,475		61,403
$13,000 to $14,000	286	3,860,314	917,426	9,664		49,580	9,858		59,438	7,636		51,802
$14,000 to $15,000	277	4,015,139	853,991	8,672		60,774	13,779		74,553	8,353		66,200
$15,000 to $20,000	922	15,877,572	4,070,512	58,878		281,507	110,404		391,911	45,891		346,020
$20,000 to $25,000	450	10,044,830	3,732,597	52,073		196,202	154,029		350,231	30,416		319,815
$25,000 to $30,000	264	7,217,951	2,578,439	26,269		141,525	177,791		319,316	17,696		301,620
$30,000 to $40,000	296	10,081,834	4,309,880	33,119	$64,464	218,208	351,502	$8,058	577,768	23,413	$4,762	549,593

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

INDIANA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$40,000 to $50,000	140	$6,179,243	$2,173,193	$30,888	$164,416	$149,159	$309,576	$20,552	$479,287	$11,301	$1,524	$466,462
$50,000 to $60,000	97	5,399,014	2,022,537	64,186	297,504	108,005	326,443	37,188	471,636	10,849	1,578	459,209
$60,000 to $70,000	46	2,967,748	1,595,263	9,157	285,296	53,833	202,916	35,662	292,411	5,601		286,810
$70,000 to $80,000	38	2,806,850	1,156,074	24,662	497,528	49,652	199,475	62,191	311,318	3,326		307,992
$80,000 to $90,000	16	1,356,126	691,470	6,585	132,968	22,843	122,298	16,621	161,762	1,880		159,882
$90,000 to $100,000	17	1,602,796	721,928	3,288	176,960	31,849	153,222	22,120	207,191	2,068		205,123
$100,000 to $150,000	49	5,981,021	2,560,643	32,654	1,396,552	88,922	553,843	174,569	817,334	5,524	153	811,657
$150,000 to $200,000	17	2,946,888	982,538	66,907	1,335,280	28,147	221,722	166,910	416,779	1,280		415,499
$200,000 to $250,000	10	2,247,358	910,243	1,698	871,984	23,727	200,695	108,998	333,420	1,113		332,307
$250,000 to $300,000	3	817,875	5,891		4,640	39,362	137,628	580	177,570	432	1,198	175,940
$300,000 to $400,000	7	2,461,174	473,689	1,816	1,252,512	34,053	189,401	156,564	380,018	581		379,437
$400,000 to $500,000	8	3,556,798	556,628	434	2,531,112	20,756	142,933	316,389	480,078	655		479,423
$500,000 to $750,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		4,949,441	808,450	31,227	3,380,056	35,013	276,994	422,507	734,514	173		734,341
Total	80,300	344,266,673	43,602,417	504,447	12,391,272	2,428,053	3,874,451	1,548,909	7,851,413	333,465	9,215	7,508,733
Nontaxable [2]	37,516	98,754,142	4,854,035									
Taxable	42,784	245,512,531	38,748,382	504,447	12,391,272	2,428,053	3,874,451	1,548,909	7,851,413	333,465	9,215	7,508,733

IOWA

Under $1,000 [2]	1,774	$988,808	$112,057									
Under $1,000	86	55,874	2,723			$806			$806	$201		$605
$1,000 to $2,000 [2]	6,882	10,828,550	637,395									
$1,000 to $2,000	8,317	14,269,351	100,147			30,459			30,459	7,615		22,844
$2,000 to $3,000 [2]	5,599	13,759,057	615,159									
$2,000 to $3,000	5,250	12,451,350	298,852			62,787			62,787	15,697		47,090
$3,000 to $4,000 [2]	6,453	22,783,699	1,121,531									

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$3,000 to $4,000	2,552	9,215,404	154,616			32,365			32,365	8,091		24,274
$4,000 to $5,000 [2]	1,868	8,082,043	633,592									
$4,000 to $5,000	3,604	16,036,024	585,516			48,046			48,046	12,012		36,034
$5,000 to $6,000 [2]	30	161,808	60,505									
$5,000 to $6,000	2,163	11,817,584	455,669			53,222			53,222	11,491		41,731
$6,000 to $7,000 [2]	19	122,379	134,517									
$6,000 to $7,000	1,368	8,860,382	510,917			52,114			52,114	9,385		42,729
$7,000 to $8,000 [2]	7	52,755	40,274									
$7,000 to $8,000	925	6,897,496	424,251			48,346			48,346	7,525		40,821
$8,000 to $9,000 [2]	6	50,565	50,518									
$8,000 to $9,000	661	5,603,867	434,753			47,822			47,822	7,015		40,807
$9,000 to $10,000 [2]	6	57,462	95,169									
$9,000 to $10,000	489	4,617,029	395,990			45,850			45,850	6,099		39,751
$10,000 to $11,000	388	4,067,707	641,063	$4,061		40,317	$1,885		42,202	5,340		36,862
$11,000 to $12,000	256	2,939,388	490,817	2,551		33,460	3,752		37,212	4,534		32,678
$12,000 to $13,000	221	2,755,085	590,615	20,614		34,486	5,413		39,899	4,952		34,947
$13,000 to $14,000	166	2,236,793	453,852	2,100		29,796	5,722		35,518	4,084		31,434
$14,000 to $15,000	133	1,925,521	467,159	3,596		27,558	6,550		34,108	3,952		30,156
$15,000 to $20,000	472	8,128,456	2,446,564	11,558		124,048	56,867		180,915	18,708		162,207
$20,000 to $25,000	224	5,011,386	1,279,197	37,194		103,846	77,854		181,700	13,809		167,891
$25,000 to $30,000	135	3,699,131	1,455,364	1,782		71,937	90,586		162,523	6,877		155,646
$30,000 to $40,000	127	4,414,405	2,192,369	5,206	$27,320	76,507	161,638	$3,415	241,560	9,014	$736	231,810
$40,000 to $50,000	72	3,193,486	1,469,408	2,759	75,744	64,873	156,369	9,468	230,710	4,569		226,141
$50,000 to $60,000	48	2,633,598	1,315,137	3,120	192,400	38,546	154,469	24,050	217,065	3,088	11,104	202,873
$60,000 to $70,000	17	1,094,898	752,411	1,230	80,600	9,926	75,520	10,075	95,521	887		94,634
$70,000 to $80,000	16	1,164,848	712,836		95,928	16,075	93,152	11,991	121,218	1,684	24	119,510
$80,000 to $90,000	6	504,805	194,563		119,264	9,266	35,718	14,908	59,892	461		59,431
$90,000 to $100,000	12	1,126,336	690,252	3,498	68,736	16,590	113,432	8,592	138,614	1,181	2,453	134,980
$100,000 to $150,000	12	1,489,785	1,041,666		305,000	5,859	150,849	38,125	194,833	612	8,785	185,436
$150,000 to $200,000	3	499,412	120,790		284,864	3,602	19,542	35,608	58,752	93		58,659
$200,000 to $250,000	3	656,115	441,922		229,000	191	66,389	28,625	95,205	81		95,124
$250,000 to $300,000	3	823,334	557,452		214,344	1,871	97,262	26,793	125,926	2		125,924
$300,000 to $400,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000	2	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000	2	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		3,659,954	2,271,022		1,295,368	3,868	422,876	161,921	588,665	598		588,067
Total	50,379	198,735,930	26,448,610	99,269	2,988,568	1,134,439	1,795,845	373,571	3,303,855	169,657	23,102	3,111,096
Nontaxable [2]	22,644	56,887,126	3,500,717									
Taxable	27,735	141,848,804	22,947,893	99,269	2,988,568	1,134,439	1,795,845	373,571	3,303,855	169,657	23,102	3,111,096

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

KANSAS

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,000 [2]	468	$264,821	$50,265									
Under $1,000	135	66,644	8,796			$881			$881	$220		$661
$1,000 to $2,000 [2]	3,716	6,129,333	191,743									
$1,000 to $2,000	5,546	9,545,776	163,333			22,164			22,164	5,541		16,623
$2,000 to $3,000 [2]	3,169	7,805,674	306,627									
$2,000 to $3,000	3,319	7,811,283	125,702			40,061			40,061	10,015		30,046
$3,000 to $4,000 [2]	4,588	16,343,697	438,445									
$3,000 to $4,000	2,446	8,812,231	203,723			33,914			33,914	8,478		25,436
$4,000 to $5,000 [2]	1,772	7,681,748	685,864									
$4,000 to $5,000	3,928	17,642,462	331,660			58,118			58,118	14,530		43,588
$5,000 to $6,000 [2]	26	139,782	45,891									
$5,000 to $6,000	1,354	7,403,191	234,459			33,666			33,666	6,549		27,117
$6,000 to $7,000 [2]	11	70,253	27,444									
$6,000 to $7,000	882	5,697,162	197,362			33,139			33,139	5,500		27,639
$7,000 to $8,000 [2]	9	67,770	35,394									
$7,000 to $8,000	608	4,543,992	244,220			32,303			32,303	4,583		27,720
$8,000 to $9,000 [2]												
$8,000 to $9,000	429	3,626,936	209,305			31,014			31,014	4,013		27,001
$9,000 to $10,000 [2]	5	47,233	25,417									
$9,000 to $10,000	281	2,664,810	187,139			27,925			27,925	3,043		24,882
$10,000 to $11,000	228	2,390,318	266,700	$5,210		30,856	$1,085		31,941	2,762		29,179
$11,000 to $12,000	210	2,412,464	362,023	4,942		30,015	2,981		32,996	3,054		29,942
$12,000 to $13,000	146	1,819,131	179,875			25,970	3,525		29,495	1,917		27,578
$13,000 to $14,000	117	1,571,085	229,567	16,690		23,105	3,977		27,082	2,227		24,855
$14,000 to $15,000	91	1,320,369	241,511	166		21,415	4,453		25,868	1,089		24,779
$15,000 to $20,000	315	5,437,439	1,092,906	25,141		107,829	38,468		146,297	9,570		136,727
$20,000 to $25,000	166	3,689,616	740,695	9,419		84,698	56,260		140,958	5,667		135,291
$25,000 to $30,000	93	2,530,111	452,984	600		68,490	61,452		129,942	3,049		126,893
$30,000 to $40,000	92	3,167,546	646,812	5,712	$35,808	88,374	112,415	$4,476	205,265	4,988	$143	200,134
$40,000 to $50,000	54	2,402,242	662,864	267	38,520	63,212	114,972	4,815	182,999	2,216	984	179,799
$50,000 to $60,000	23	1,256,370	179,072	638	62,376	40,664	76,758	7,797	125,219	1,310		123,909
$60,000 to $70,000	13	833,835	122,169			31,051	65,951		97,002	566	10	96,426
$70,000 to $80,000	12	894,299	366,098		128,384	18,034	68,820	16,048	102,902	616		102,286

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$80,000 to $90,000	5	429,082	67,995	2,149	71,360	12,341	33,934	8,920	55,195	339	----------	54,856
$90,000 to $100,000	5	475,490	234,625	4,720	81,552	6,131	42,526	10,194	58,851	593	----------	58,258
$100,000 to $150,000	8	954,537	575,448	1,721	230,808	7,148	83,687	28,851	119,686	395	1,142	118,149
$150,000 to $200,000	4	706,046	261,155	----------	23,368	19,577	103,176	2,921	125,674	729	27,601	97,344
$200,000 to $250,000	3	647,837	257,190	6	27,416	13,352	84,646	3,427	101,425	206	----------	101,219
$250,000 to $300,000	4	1,151,560	309,792	----------	877,464	24	29,034	109,683	138,741	61	----------	138,680
$300,000 to $400,000	2	[3]	[3]	----------	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$400,000 to $500,000	1	[3]	[3]	----------	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]	----------	1,056,952	64,153	----------	594,680	18,892	75,934	74,335	169,161	310	3,562	165,289
Total	34,284	141,511,127	11,026,423	77,381	2,171,736	1,024,363	1,064,054	271,467	2,359,884	104,136	33,442	2,222,306
Nontaxable [2]	13,764	38,550,311	1,807,090									
Taxable	20,520	102,960,816	9,219,333	77,381	2,171,736	1,024,363	1,064,054	271,467	2,359,884	104,136	33,442	2,222,306

KENTUCKY

Under $1,000 [2]	666	$429,240	$16,471	----------	----------		----------	----------		----------	----------	
Under $1,000	115	63,447	6,981	----------	----------	$752	----------	----------	$752	$188	----------	$564
$1,000 to $2,000 [2]	4,380	6,993,914	524,582	----------	----------		----------	----------		----------	----------	
$1,000 to $2,000	4,025	6,957,372	211,059	----------	----------	16,211	----------	----------	16,211	4,053	----------	12,158
$2,000 to $3,000 [2]	3,756	9,315,568	694,884	----------	----------		----------	----------		----------	----------	
$2,000 to $3,000	3,531	8,431,228	402,749	----------	----------	43,530	----------	----------	43,530	10,882	----------	32,648
$3,000 to $4,000 [2]	4,848	17,060,478	1,174,137	----------	----------		----------	----------		----------	----------	
$3,000 to $4,000	2,420	8,722,459	435,571	----------	----------	35,763	----------	----------	35,763	8,941	----------	26,822
$4,000 to $5,000 [2]	1,651	7,190,387	1,014,175	----------	----------		----------	----------		----------	----------	
$4,000 to $5,000	3,707	16,675,074	853,671	----------	----------	55,192	----------	----------	55,192	13,798	----------	41,394
$5,000 to $6,000 [2]	259	1,399,807	542,807	----------	----------		----------	----------		----------	----------	
$5,000 to $6,000	1,672	9,136,264	560,402	----------	----------	43,574	----------	----------	43,574	9,505	----------	34,069
$6,000 to $7,000 [2]	167	1,073,455	676,279	----------	----------		----------	----------		----------	----------	
$6,000 to $7,000	1,152	7,448,010	612,325	----------	----------	42,401	----------	----------	42,401	7,932	----------	34,469
$7,000 to $8,000 [2]	81	601,964	471,428	----------	----------		----------	----------		----------	----------	
$7,000 to $8,000	847	6,324,893	626,141	----------	----------	41,996	----------	----------	41,996	7,053	----------	34,943
$8,000 to $9,000 [2]	44	370,162	297,339	----------	----------		----------	----------		----------	----------	
$8,000 to $9,000	609	5,158,130	648,482	----------	----------	39,880	----------	----------	39,880	5,995	----------	33,885
$9,000 to $10,000 [2]	46	437,149	350,993	----------	----------		----------	----------		----------	----------	
$9,000 to $10,000	484	4,594,908	608,485	----------	----------	41,336	----------	----------	41,336	5,875	----------	35,461

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

KENTUCKY—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$10,000 to $11,000	409	$4,282,974	$960,215	$23,096		$40,463	$1,959		$42,422	$5,311		$37,111
$11,000 to $12,000	297	3,403,845	746,006	32,621		36,258	4,324		40,582	4,782		35,800
$12,000 to $13,000	268	3,341,713	753,178	8,681		38,229	6,508		44,737	4,797		39,940
$13,000 to $14,000	209	2,819,808	714,652	41,718		34,963	7,273		42,236	5,004		37,232
$14,000 to $15,000	179	2,592,083	683,525	17,080		34,573	8,753		43,326	4,004		39,322
$15,000 to $20,000	577	9,930,343	2,812,246	51,533		158,735	69,463		228,198	19,014		209,184
$20,000 to $25,000	317	7,086,544	2,262,710	32,380		132,273	109,807		242,080	14,568		227,512
$25,000 to $30,000	189	5,140,707	2,100,657	38,770		92,856	124,516		217,372	10,209		207,163
$30,000 to $40,000	176	6,083,298	2,389,405	33,895	$70,448	122,147	218,839	$8,806	349,792	11,815	$2,183	335,794
$40,000 to $50,000	89	3,967,448	1,464,567	57,840	146,464	84,017	194,254	18,308	296,579	5,208	109	291,262
$50,000 to $60,000	42	2,300,674	846,751	10,529	293,560	40,683	113,673	36,695	191,051	2,765	39	188,247
$60,000 to $70,000	28	1,798,106	887,270	2,480	34,680	35,349	137,062	4,335	176,746	1,491	546	174,709
$70,000 to $80,000	24	1,812,731	768,364	4,857	227,736	32,513	137,822	28,467	198,802	2,262		196,540
$80,000 to $90,000	13	1,108,779	353,723	5,366	139,088	27,667	97,440	17,386	142,493	1,040		141,453
$90,000 to $100,000	7	667,096	341,510	31,365	114,912	8,275	57,252	14,364	79,891	306		79,585
$100,000 to $150,000	16	1,968,821	966,354	3,230	374,256	30,580	198,525	46,782	275,887	1,507	311	274,069
$150,000 to $200,000	7	1,168,775	643,410	3,512	305,336	10,885	117,177	38,167	166,229	542		165,687
$200,000 to $250,000	4	908,411	176,042	1,913	569,232	7,568	38,562	71,154	117,284	164		117,120
$250,000 to $300,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$300,000 to $400,000	3	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		1,451,355	903,964		579,064	1,287	142,240	72,383	215,910	261		215,649
Total	37,315	180,217,420	31,503,510	400,866	2,854,776	1,329,956	1,785,449	356,847	3,472,252	169,272	3,188	3,299,792
Nontaxable [2]	15,898	44,872,124	5,763,095									
Taxable	21,417	135,345,296	25,740,415	400,866	2,854,776	1,329,956	1,785,449	356,847	3,472,252	169,272	3,188	3,299,792

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Under $1,000 [2]	1,103	$648,923	$200,070									
Under $1,000	68	29,074	5,145			$365			$365	$91		$274
$1,000 to $2,000 [2]	4,744	7,463,566	183,961									
$1,000 to $2,000	4,217	7,274,782	20,183			15,107			15,107	3,777		11,330
$2,000 to $3,000 [2]	3,632	8,955,533	365,502									
$2,000 to $3,000	3,086	7,402,031	137,827			36,074			36,074	9,018		27,056
$3,000 to $4,000 [2]	4,791	16,943,626	767,490									
$3,000 to $4,000	2,774	9,982,454	283,769			43,817			43,817	10,954		32,863
$4,000 to $5,000 [2]	2,014	8,750,857	397,022									
$4,000 to $5,000	4,719	21,281,765	693,898			85,164			85,164	21,291		63,873
$5,000 to $6,000 [2]	286	1,548,009	486,232									
$5,000 to $6,000	2,367	12,964,510	626,227			72,308			72,308	16,110		56,198
$6,000 to $7,000 [2]	117	755,096	380,415									
$6,000 to $7,000	1,617	10,472,348	661,540			75,062			75,062	14,001		61,061
$7,000 to $8,000 [2]	64	470,924	492,263									
$7,000 to $8,000	1,157	8,647,477	757,472			73,231			73,231	12,381		60,850
$8,000 to $9,000 [2]	44	371,660	402,738									
$8,000 to $9,000	745	6,298,244	618,308			61,944			61,944	9,414		52,530
$9,000 to $10,000 [2]	32	303,273	229,551									
$9,000 to $10,000	531	5,032,924	669,126			55,133			55,133	7,720		47,413
$10,000 to $11,000	375	3,932,627	778,518	$3,854		48,813	$1,823		50,636	5,570		45,066
$11,000 to $12,000	262	3,021,008	617,273	20,204		41,499	3,981		45,480	4,792		40,688
$12,000 to $13,000	210	2,622,043	468,375	13,563		42,651	5,121		47,772	3,909		43,863
$13,000 to $14,000	229	3,097,888	691,538	3,409		54,740	7,901		62,641	4,644		57,997
$14,000 to $15,000	146	2,117,655	569,844	16,995		36,020	7,266		43,286	3,185		40,101
$15,000 to $20,000	499	8,577,839	1,796,987	9,390		186,171	59,443		245,614	13,001		232,613
$20,000 to $25,000	270	5,978,986	1,690,920	3,174		132,784	87,444		220,228	8,821		211,407
$25,000 to $30,000	158	4,324,895	1,252,729	33,319		103,019	105,010		208,029	5,559		202,470
$30,000 to $40,000	142	5,016,334	1,734,359	24,091	$78,176	118,398	185,163	$9,772	313,333	5,117	$280	307,936
$40,000 to $50,000	92	4,110,146	1,237,345	10,952	82,056	103,301	204,212	10,257	317,770	4,101	1,876	311,793
$50,000 to $60,000	71	3,875,245	1,662,514	31,277	234,360	80,011	231,012	29,295	340,318	3,206	1,294	335,818
$60,000 to $70,000	27	1,760,460	562,017	2,914	273,400	43,774	104,670	34,175	182,619	1,986		180,633
$70,000 to $80,000	32	2,403,654	1,038,059	194	229,248	39,895	188,790	28,656	257,341	1,244	16,348	239,749
$80,000 to $90,000	19	1,614,126	644,773	11,522	115,968	27,596	147,769	14,496	189,861	1,492		188,369
$90,000 to $100,000	15	1,439,381	259,680	12,431	411,784	33,798	100,389	51,473	185,660	1,083		184,577
$100,000 to $150,000	26	3,180,007	913,049	3,923	1,316,408	40,819	196,843	164,551	402,213	1,700		400,513
$150,000 to $200,000	8	1,308,547	514,316		494,096	12,570	104,134	61,762	178,466	776		177,690
$200,000 to $250,000	5	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

LOUISIANA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$1,607,571	$457,630	$37,855	$828,872	$14,992	$117,342	$103,609	$235,943	$468		$235,475
Total	40,695	195,585,488	25,268,065	239,067	4,064,368	1,679,056	1,858,313	508,046	4,045,415	175,411	$19,798	3,850,206
Nontaxable [2]	16,827	46,211,467	3,905,244									
Taxable	23,868	149,374,021	21,362,821	239,067	4,064,368	1,679,056	1,858,313	508,046	4,045,415	175,411	19,798	3,850,206

MAINE

Under $1,000 [2]	729	$440,903	$59,552									
Under $1,000	175	93,756	26,733			$992			$992	$248		$744
$1,000 to $2,000 [2]	2,760	4,416,743	304,690									
$1,000 to $2,000	2,145	3,632,678	69,275			9,353			9,353	2,338		7,015
$2,000 to $3,000 [2]	2,280	5,592,266	449,645									
$2,000 to $3,000	1,434	3,415,845	241,438			16,568			16,568	4,142		12,426
$3,000 to $4,000 [2]	2,408	8,402,974	663,546									
$3,000 to $4,000	997	3,593,351	271,396			14,790			14,790	3,697		11,093
$4,000 to $5,000 [2]	777	3,385,497	467,775									
$4,000 to $5,000	1,587	7,165,838	342,698			23,471			23,471	5,868		17,603
$5,000 to $6,000 [2]	154	834,124	297,855									
$5,000 to $6,000	843	4,604,660	314,459			21,344			21,344	4,591		16,753
$6,000 to $7,000 [2]	69	445,788	294,748									
$6,000 to $7,000	598	3,862,790	332,527			21,950			21,950	4,564		17,386
$7,000 to $8,000 [2]	33	245,332	196,841									
$7,000 to $8,000	411	3,068,956	382,649			20,059			20,059	3,614		16,445

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$8,000 to $9,000 [2]	27	229,283	220,188									
$8,000 to $9,000	303	2,571,773	331,665			20,986			20,986	3,478		17,508
$9,000 to $10,000 [2]	18	172,578	136,628									
$9,000 to $10,000	225	2,235,375	320,249			20,311			20,311	3,123		17,188
$10,000 to $11,000	173	1,814,193	314,828	$3,793		18,315	$851		19,166	2,857		16,309
$11,000 to $12,000	163	1,871,742	567,690	3,808		18,337	2,398		20,735	2,914		17,821
$12,000 to $13,000	119	1,482,219	397,949	4,937		16,416	2,883		19,299	2,471		16,828
$13,000 to $14,000	100	1,349,203	360,765	10,301		16,532	3,464		19,996	2,334		17,662
$14,000 to $15,000	77	1,113,051	362,299	1,746		13,804	3,777		17,581	2,091		15,490
$15,000 to $20,000	294	5,051,167	1,410,527	3,808		82,875	34,563		117,436	11,413		106,023
$20,000 to $25,000	155	3,453,704	1,141,398	14,845		62,937	52,737		115,674	6,684		108,990
$25,000 to $30,000	96	2,617,063	984,049	5,027		52,599	63,879		116,478	6,826		109,652
$30,000 to $40,000	163	3,595,872	1,222,519	32,147	$102,488	79,663	125,292	$12,811	217,766	7,353	$327	210,086
$40,000 to $50,000	60	2,712,635	965,499	8,636	124,224	56,081	127,220	15,528	198,829	4,222	4,407	190,200
$50,000 to $60,000	26	1,401,443	580,680	497	116,360	25,565	78,616	14,545	118,726	2,153	117	116,456
$60,000 to $70,000	21	1,365,521	762,225	814	129,248	18,900	95,858	16,156	130,914	2,151	1,704	127,059
$70,000 to $80,000	15	1,125,528	651,440	979	90,496	14,614	92,423	11,312	118,349	709	646	116,994
$80,000 to $90,000	10	837,902	293,949	1,736	106,840	15,762	72,636	13,355	101,153	761		100,392
$90,000 to $100,000	10	948,761	423,091	2,027	174,948	13,740	72,494	21,881	108,115	603		107,512
$100,000 to $150,000	22	2,516,733	1,043,392	1,563	551,536	39,316	227,292	68,942	335,550	1,813	2,880	330,857
$150,000 to $200,000	5	841,138	377,853		217,760	11,526	90,252	27,220	128,998	280		128,718
$200,000 to $250,000	3	645,424	340,777		186,008	5,325	69,381	23,251	97,957	265		97,692
$250,000 to $300,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$300,000 to $400,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$400,000 to $500,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$750,000 to $1,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		4,773,514	1,305,879	2,022	3,460,400	6,283	223,790	425,050	655,123	909	4,458	649,756
Total	19,444	97,927,563	19,171,366	98,086	5,200,308	738,412	1,439,206	650,051	2,827,669	94,472	14,539	2,718,658
Nontaxable [2]	9,255	24,165,788	3,091,468									
Taxable	10,189	73,761,775	16,079,898	98,086	5,200,308	738,412	1,439,206	650,051	2,827,669	94,472	14,539	2,718,658

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MARYLAND

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,000 [2]	858	$445,631	$3,549									
Under $1,000	476	226,014	64,753			$2,637			$2,637	$659		$1,978
$1,000 to $2,000 [2]	6,796	10,731,817	803,865									
$1,000 to $2,000	7,398	12,910,640	222,205			33,292			33,292	8,323		24,969
$2,000 to $3,000 [2]	6,078	15,059,948	967,453									
$2,000 to $3,000	6,739	16,329,345	951,743			82,590			82,590	20,647		61,943
$3,000 to $4,000 [2]	7,863	27,644,031	843,016									
$3,000 to $4,000	4,908	17,679,571	665,736			73,324			73,324	18,331		54,993
$4,000 to $5,000 [2]	3,362	14,625,498	1,515,486									
$4,000 to $5,000	7,838	35,429,130	1,953,222			129,030			129,030	32,258		96,772
$5,000 to $6,000 [2]	28	150,134	22,201									
$5,000 to $6,000	2,854	15,681,023	576,775			74,353			74,353	16,511		57,842
$6,000 to $7,000 [2]	7	45,447	26,622									
$6,000 to $7,000	2,013	13,030,152	755,074			82,043			82,043	15,485		66,558
$7,000 to $8,000 [2]	7	51,833	37,837									
$7,000 to $8,000	1,423	10,639,436	746,604			77,397			77,397	13,025		64,372
$8,000 to $9,000 [2]	2	17,698	5,525									
$8,000 to $9,000	1,085	9,174,630	719,008			82,307			82,307	12,642		69,665
$9,000 to $10,000 [2]	2	18,770	29,866									
$9,000 to $10,000	817	7,747,528	758,502			80,374			80,374	11,503		68,871
$10,000 to $11,000	653	6,837,101	990,023	$7,182		76,044	$3,081		79,125	10,151		68,974
$11,000 to $12,000	561	5,758,439	872,921	10,799		69,146	7,449		76,595	8,879		67,716
$12,000 to $13,000	448	5,596,300	808,024	7,211		79,461	11,133		90,594	9,362		81,232
$13,000 to $14,000	398	5,360,469	891,007	11,221		78,797	13,779		92,576	10,047		82,529
$14,000 to $15,000	322	4,667,186	867,257	5,901		73,077	15,699		88,776	9,957		78,819
$15,000 to $20,000	1,079	18,575,020	3,853,286	42,019		351,942	130,057		481,999	42,495		439,504
$20,000 to $25,000	615	13,674,533	3,466,447	34,093		296,647	211,974		508,621	34,012		474,609
$25,000 to $30,000	414	11,272,089	3,153,651	43,642		270,633	281,898		552,531	26,237		526,294
$30,000 to $40,000	459	15,751,535	4,723,449	42,330	$182,992	389,131	567,336	$22,874	979,341	30,184	$1,730	947,427
$40,000 to $50,000	229	10,129,499	3,032,856	31,059	350,616	257,100	480,897	43,827	781,824	16,483	7,640	757,701
$50,000 to $60,000	129	7,028,901	2,297,197	20,103	452,584	171,907	401,554	56,573	630,034	10,233	7,133	612,668
$60,000 to $70,000	79	5,121,146	1,759,878	12,212	505,432	114,981	345,522	63,179	523,682	6,892	4,508	512,282
$70,000 to $80,000	51	3,830,668	1,530,271	10,607	539,752	79,674	273,243	67,469	420,386	4,226	1,084	415,076

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$80,000 to $90,000	37	3,096,016	1,071,394	4,188	743,440	52,207	204,439	92,930	349,576	3,058	7,628	338,890
$90,000 to $100,000	32	3,035,496	988,078	1,377	522,624	67,254	257,978	65,328	390,560	3,370	1,133	386,057
$100,000 to $150,000	70	8,356,344	3,581,794	10,090	1,631,664	142,218	815,772	203,958	1,161,948	5,879	5,168	1,150,901
$150,000 to $200,000	28	4,843,552	1,094,962	16,818	1,017,312	129,708	569,207	127,164	826,079	3,108	2,232	820,739
$200,000 to $250,000	19	4,233,505	2,248,314	6	921,680	53,972	480,357	115,210	649,539	1,301	4,589	643,649
$250,000 to $300,000	10	2,710,576	2,370,194	1,434	431,024	6,188	373,687	53,878	433,753	207	8,148	425,398
$300,000 to $400,000	12	4,064,148	2,008,006	6,370	1,635,480	21,454	399,271	204,435	625,160	699	775	623,686
$400,000 to $500,000	3	1,285,512	51,964		1,178,296	2,866	4,371	147,287	154,524	88		154,436
$500,000 to $750,000	4	2,836,738	1,455,102		1,182,672	11,192	298,364	147,834	457,390	593		456,797
$750,000 to $1,000,000	4	3,609,936	229,993	297	3,013,960	19,302	91,073	376,745	487,120	172		486,948
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000	2	3,171,965	1,477,742	4,825	1,604,936	4,510	298,057	200,617	503,184	250		502,934
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Total	66,152	362,484,950	56,492,792	323,784	15,914,464	3,536,758	6,536,198	1,989,308	12,062,264	387,267	51,768	11,623,229
Nontaxable [2]	25,003	68,790,807	4,255,360									
Taxable	41,149	293,694,143	52,237,432	323,784	15,914,464	3,536,758	6,536,198	1,989,308	12,062,264	387,267	51,768	11,623,229

MASSACHUSETTS

Under $1,000 [2]	6,719	$3,846,752	$1,018,650									
Under $1,000	2,530	1,168,596	538,011			$10,701			$10,701	$2,675		$8,026
$1,000 to $2,000 [2]	37,954	61,872,813	5,200,015									
$1,000 to $2,000	26,888	45,898,817	2,022,776			109,267			109,267	27,317		81,950
$2,000 to $3,000 [2]	28,123	69,116,038	7,126,938									
$2,000 to $3,000	19,417	46,194,050	3,071,014			228,653			228,653	57,163		171,490
$3,000 to $4,000 [2]	27,687	97,486,036	8,564,943									
$3,000 to $4,000	12,102	43,445,003	4,120,070			163,085			163,085	40,771		122,314
$4,000 to $5,000 [2]	8,462	37,157,187	6,195,021									
$4,000 to $5,000	17,589	79,355,398	5,177,063			243,129			243,129	60,782		182,347
$5,000 to $6,000 [2]	155	849,628	717,059									
$5,000 to $6,000	4,957	27,165,376	1,579,319			134,177			134,177	29,287		104,890
$6,000 to $7,000 [2]	91	590,125	509,550									
$6,000 to $7,000	3,834	24,874,907	1,969,025			153,859			153,859	30,426		123,433
$7,000 to $8,000 [2]	70	521,810	493,389									
$7,000 to $8,000	3,173	23,688,276	2,310,313			171,814			171,814	32,089		139,725
$8,000 to $9,000 [2]	52	442,524	528,584									
$8,000 to $9,000	2,364	20,068,884	2,038,662			173,229			173,229	30,988		142,241
$9,000 to $10,000 [2]	59	558,112	598,105									
$9,000 to $10,000	2,06	19,549,613	2,253,988			191,693			191,693	33,591		158,102
$10,000 to $11,000	1,793	18,789,591	3,488,584	$38,709		201,090	$8,611		209,701	31,907		177,794
$11,000 to $12,000	1,456	16,737,549	3,470,848	34,669		190,304	21,651		211,955	30,193		181,762

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

[2] Nontaxable. Specific exemptions exceed net income.

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MASSACHUSETTS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$12,000 to $13,000	1,224	$15,279,878	$3,441,825	$33,307		$185,617	$30,180		$215,797	$28,790		$187,007
$13,000 to $14,000	1,062	14,311,404	3,477,486	19,891		196,470	37,176		233,646	29,602		204,044
$14,000 to $15,000	939	13,613,837	3,615,022	9,356		195,562	46,773		242,335	29,858		212,477
$15,000 to $20,000	3,330	57,593,285	15,870,362	245,072		980,364	408,965		1,389,329	157,019		1,232,310
$20,000 to $25,000	1,988	44,393,953	14,548,994	162,831		843,069	681,006		1,524,075	126,076		1,397,999
$25,000 to $30,000	1,287	35,151,174	12,599,317	116,341		714,910	860,293		1,575,203	88,363		1,486,840
$30,000 to $40,000	1,416	48,733,500	17,726,882	184,873	$645,184	1,056,437	1,735,842	$80,648	2,872,927	148,509	$46,812	2,677,606
$40,000 to $50,000	798	35,691,774	14,304,278	113,840	1,093,424	762,725	1,753,302	136,678	2,652,705	62,650	43,647	2,546,408
$50,000 to $60,000	510	27,903,870	11,608,864	57,009	1,520,160	568,813	1,676,719	190,020	2,435,552	41,399	34,046	2,360,107
$60,000 to $70,000	337	21,752,363	10,080,094	44,726	2,336,976	375,353	1,459,904	292,122	2,127,379	26,491	24,321	2,076,567
$70,000 to $80,000	194	14,455,573	5,897,973	29,257	1,335,384	295,102	1,144,791	166,923	1,606,816	18,429	27,293	1,561,094
$80,000 to $90,000	182	15,330,584	7,147,806	20,508	1,770,192	271,910	1,313,726	221,274	1,806,910	16,100	33,553	1,757,257
$90,000 to $100,000	124	11,715,036	4,799,459	20,767	1,824,936	220,759	1,022,584	228,117	1,471,460	10,814	17,802	1,442,844
$100,000 to $150,000	308	36,963,855	17,094,305	62,948	6,038,136	620,406	3,790,614	754,767	5,165,787	30,019	153,367	4,982,401
$150,000 to $200,000	120	20,783,364	9,229,895	21,722	4,439,736	349,085	2,334,545	554,967	3,238,597	12,281	40,142	3,186,174
$200,000 to $250,000	52	11,539,614	5,588,327	7,416	2,315,976	160,074	1,357,838	289,497	1,807,409	4,745	61,874	1,740,790
$250,000 to $300,000	36	9,756,174	3,798,115	11,745	3,562,240	121,963	962,291	445,280	1,529,534	2,874	7,411	1,519,249
$300,000 to $400,000	35	12,046,677	3,685,861	5,604	4,128,320	218,116	1,323,349	516,040	2,057,505	4,228	11,895	2,041,382
$400,000 to $500,000	16	7,117,600	1,791,518	17,082	3,870,360	70,448	550,478	483,795	1,104,721	1,641	736	1,102,344
$500,000 to $750,000	12	7,527,780	2,853,530	3,508	3,641,656	54,780	682,179	455,207	1,192,166	1,223		1,190,943
$750,000 to $1,000,000	9	7,813,306	2,162,252	74	4,020,152	91,958	683,704	502,519	1,278,181	1,100		1,277,081
$1,000,000 to $1,500,000	10	12,387,006	1,114,192	106	9,607,256	82,649	479,102	1,200,907	1,762,658	1,598		1,761,060
$1,500,000 to $2,000,000	4	6,400,670	687,829		5,391,768	22,329	169,860	673,971	866,160	207		865,953
$2,000,000 to $3,000,000	2	4,650,508	620,967		3,735,808	14,659	166,648	466,976	648,283	206		648,077
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Total	221,530	1,132,289,870	236,737,080	1,261,361	61,277,664	10,444,559	24,702,131	7,659,708	42,806,398	1,251,411	502,899	41,052,088
Nontaxable [2]	109,372	272,441,025	30,952,254									
Taxable	112,158	859,848,845	205,784,826	1,261,361	61,277,664	10,444,559	24,702,131	7,659,708	42,806,398	1,251,411	502,899	41,052,088

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Under $1,000 [2]	4,057	$2,519,218	$305,351									
Under $1,000	359	209,980	35,241			$2,661			$2,661	$665		$1,996
$1,000 to $2,000 [2]	18,944	29,054,844	1,005,914									
$1,000 to $2,000	40,921	70,724,842	369,774			152,650			152,650	38,163		114,487
$2,000 to $3,000 [2]	16,913	41,953,966	1,841,847									
$2,000 to $3,000	22,477	52,857,256	790,362			276,217			276,217	69,054		207,163
$3,000 to $4,000 [2]	17,489	60,669,761	1,870,093									
$3,000 to $4,000	13,242	47,692,913	1,313,055			216,616			216,616	54,154		162,462
$4,000 to $5,000 [2]	5,367	23,420,935	2,189,523									
$4,000 to $5,000	20,832	93,957,513	2,523,198			373,241			373,241	93,310		279,931
$5,000 to $6,000 [2]	76	405,995	123,068									
$5,000 to $6,000	5,486	30,077,843	889,525			139,767			139,767	29,539		110,228
$6,000 to $7,000 [2]	31	201,211	208,015									
$6,000 to $7,000	3,969	25,313,518	1,065,560			154,011			154,011	29,192		124,819
$7,000 to $8,000 [2]	22	167,319	166,209									
$7,000 to $8,000	2,945	22,014,110	1,156,519			161,452			161,452	28,465		132,987
$8,000 to $9,000 [2]	17	146,573	159,584									
$8,000 to $9,000	2,149	18,222,030	1,162,770			158,499			158,499	26,408		132,091
$9,000 to $10,000 [2]	18	172,337	156,816									
$9,000 to $10,000	1,759	16,698,604	1,237,348			171,823			171,823	28,030		143,793
$10,000 to $11,000	1,406	14,740,917	1,640,597	$30,987		167,453	$7,024		174,477	25,607		148,870
$11,000 to $12,000	1,099	12,618,595	1,689,081	12,119		157,989	16,094		174,083	23,219		150,864
$12,000 to $13,000	863	10,772,018	1,686,970	8,434		144,298	21,427		165,725	22,112		143,613
$13,000 to $14,000	759	10,230,206	1,587,109	12,477		156,015	26,489		182,504	23,362		159,142
$14,000 to $15,000	622	9,007,995	1,526,663	8,763		147,385	31,082		178,467	21,503		156,964
$15,000 to $20,000	2,233	38,496,352	7,819,151	71,053		630,528	268,976		899,504	101,496		798,008
$20,000 to $25,000	1,242	27,688,394	6,665,726	15,473		604,353	424,200		1,028,553	81,218		947,335
$25,000 to $30,000	776	21,201,373	5,741,575	29,474		492,344	519,905		1,012,249	59,880		952,369
$30,000 to $40,000	935	32,211,271	9,540,979	45,478	$259,168	800,757	1,159,423	$32,396	1,992,576	77,043	$4,038	1,911,495
$40,000 to $50,000	529	23,565,552	7,222,521	36,801	679,848	591,387	1,157,263	84,981	1,833,631	47,481	19,568	1,766,582
$50,000 to $60,000	284	15,553,975	5,409,101	46,632	1,135,472	352,462	900,987	141,934	1,395,383	24,968	4,620	1,365,795
$60,000 to $70,000	189	12,230,494	4,111,133	24,630	1,421,328	284,449	814,937	177,666	1,277,052	17,652	1,352	1,258,048
$70,000 to $80,000	142	10,654,349	3,325,904	23,330	2,050,344	218,973	721,778	256,293	1,197,044	12,755	2,080	1,182,209
$80,000 to $90,000	87	7,371,534	2,911,002	24,015	1,173,560	140,487	566,935	146,695	854,117	9,977	1,867	842,273
$90,000 to $100,000	82	7,762,837	2,970,044	1,254	1,222,240	158,811	670,633	152,780	982,224	8,479	5,200	968,545
$100,000 to $150,000	192	23,397,284	10,107,070	24,695	4,986,728	445,452	2,212,630	623,341	3,281,423	20,537	1,683	3,259,203
$150,000 to $200,000	65	10,875,328	5,163,023	7,383	2,025,928	178,014	1,273,558	253,241	1,704,813	5,756	1,690	1,697,367
$200,000 to $250,000	50	10,995,727	5,140,605	58,168	3,153,872	168,150	1,175,814	394,234	1,738,198	5,186	110	1,732,902
$250,000 to $300,000	21	5,774,519	2,810,532	225	1,494,032	72,076	689,300	186,754	948,130	1,878	312	945,940
$300,000 to $400,000	28	9,652,480	3,834,374	3,840	3,538,760	97,740	942,535	442,345	1,482,620	3,100		1,479,520
$400,000 to $500,000	15	6,636,118	2,581,486	38,140	2,373,664	87,414	733,545	296,708	1,117,667	1,167		1,116,500
$500,000 to $750,000	20	11,670,749	7,944,167	1,588	2,687,776	60,438	1,732,225	335,972	2,128,635	1,691	749	2,126,195
$750,000 to $1,000,000	4	3,870,137	164,634	1,168	3,560,384	6,059	32,329	445,048	483,436	558		482,878

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

[2] Nontaxable. Specific exemptions exceed net income.

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MICHIGAN—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$1,000,000 to $1,500,000	4	$4,841,149	$1,279,715	$1,019	$3,624,008	$390	$217,180	$453,001	$670,571	$135		$670,436
$1,500,000 to $2,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$2,000,000 to $3,000,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$4,000,000 to $5,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$5,000,000 and over	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
Classes grouped [3]		32,609,992	21,681,660	87,886	12,002,800	43,971	4,046,497	1,500,350	5,590,818	814		5,590,004
Total	188,669	910,910,113	143,124,594	615,032	47,389,912	8,014,332	20,362,766	5,923,739	34,300,837	994,554	$43,269	33,263,014
Nontaxable [2]	62,934	158,712,159	8,026,420									
Taxable	125,735	752,197,954	135,098,174	615,032	47,389,912	8,014,332	20,362,766	5,923,739	34,300,837	994,554	43,269	33,263,014

MINNESOTA

Under $1,000 [2]	1,834	$1,031,711	$168,289									
Under $1,000	333	164,274	51,566			$2,133			$2,133	$533		$1,660
$1,000 to $2,000 [2]	8,200	12,676,228	656,428									
$1,000 to $2,000	10,558	18,202,413	228,607			40,312			40,312	10,078		30,234
$2,000 to $3,000 [2]	7,994	20,164,906	1,054,185									
$2,000 to $3,000	7,064	16,760,616	521,910			90,275			90,275	22,569		67,706
$3,000 to $4,000 [2]	9,028	31,570,679	1,506,364									
$3,000 to $4,000	4,205	15,257,193	509,763			52,716			52,716	13,179		39,537
$4,000 to $5,000 [2]	3,621	15,934,324	1,556,911									
$4,000 to $5,000	8,335	37,731,299	1,079,109			111,437			111,437	27,859		83,578
$5,000 to $6,000 [2]	360	1,946,296	784,520									
$5,000 to $6,000	2,080	11,378,201	553,096			50,930			50,930	11,475		39,455
$6,000 to $7,000 [2]	145	929,579	525,043									
$6,000 to $7,000	1,513	9,790,646	577,246			55,056			55,056	11,062		43,994
$7,000 to $8,000 [2]	96	715,489	472,550									
$7,000 to $8,000	1,070	7,994,419	567,805			54,451			54,451	10,198		44,253
$8,000 to $9,000 [2]	47	398,940	358,976									

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$8,000 to $9,000	719	6,096,315	558,237			49,168			49,168	8,788		40,380
$9,000 to $10,000 [2]	47	446,785	348,657									
$9,000 to $10,000	521	4,933,681	483,934			46,601			46,601	8,658		37,943
$10,000 to $11,000	418	4,383,267	806,251	$6,867		43,686	$2,015		45,701	7,371		38,330
$11,000 to $12,000	358	4,125,212	878,250	6,723		44,843	5,394		50,237	6,815		43,422
$12,000 to $13,000	262	3,264,045	510,909	3,485		40,980	6,415		47,395	6,918		40,477
$13,000 to $14,000	259	3,496,317	774,060	8,161		46,757	8,916		55,673	6,812		48,861
$14,000 to $15,000	188	2,730,102	663,601	356		38,739	9,429		48,168	6,305		41,863
$15,000 to $20,000	615	10,667,442	2,993,420	23,552		173,262	76,298		249,560	27,159		222,401
$20,000 to $25,000	375	8,424,519	2,647,746	49,135		163,440	131,732		295,172	26,831		268,341
$25,000 to $30,000	270	7,353,116	2,737,726	31,226		138,865	180,568		319,433	19,582		299,851
$30,000 to $40,000	286	9,773,179	4,459,804	53,796	$83,912	194,752	346,176	$10,489	551,417	20,169	$1,219	530,029
$40,000 to $50,000	153	6,778,726	3,630,682	22,905	191,640	109,249	330,053	23,955	463,257	10,596	3,854	448,807
$50,000 to $60,000	98	5,338,797	2,440,764	16,288	293,528	105,847	319,651	36,691	462,189	9,031	2,055	451,103
$60,000 to $70,000	71	4,603,974	1,851,373	6,733	201,912	100,201	339,021	25,239	464,461	7,286	320	456,855
$70,000 to $80,000	34	2,555,943	1,395,371	3,891	92,320	46,961	223,311	11,540	281,812	3,260	5,240	273,312
$80,000 to $90,000	34	2,873,659	1,559,517	8,913	259,400	51,102	256,832	32,425	340,359	3,307	3,437	333,615
$90,000 to $100,000	15	1,413,023	327,010	5,304	392,680	29,784	100,925	49,085	179,794	1,754	45	177,995
$100,000 to $150,000	53	6,145,300	2,969,999	60,546	1,445,224	76,399	555,208	180,653	812,260	5,370	14,112	792,778
$150,000 to $200,000	16	2,792,913	1,711,592	1,181	704,376	17,323	291,700	88,047	397,070	1,988	12,615	382,467
$200,000 to $250,000	6	1,315,162	1,072,145		257,656	8,707	167,661	32,207	208,575	286	1,203	207,086
$250,000 to $300,000	5	1,336,360	634,063	2,965	165,656	26,161	192,568	20,707	239,436	460		238,976
$300,000 to $400,000	2	716,280	535,588		22,296	8,649	122,117	2,787	133,553	256		133,297
$400,000 to $500,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000												
$750,000 to $1,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped		1,733,876	132,996	6,963	1,065,776	25,423	109,120	133,222	267,765	396		267,369
Total	71,291	305,945,206	47,296,063	318,990	5,176,376	2,044,209	3,775,110	647,047	6,466,366	296,351	44,100	6,125,915
Nontaxable [2]	31,372	85,814,937	7,431,923									
Taxable	39,919	220,130,269	39,864,140	318,990	5,176,376	2,044,209	3,775,110	647,047	6,466,366	296,351	44,100	6,125,915

MISSISSIPPI

Under $1,000 [2]	548	$326,097	$42,746									
Under $1,000	56	30,607	5,555			$395			$395	$99		$296
$1,000 to $2,000 [2]	2,406	3,745,361	107,794									
$1,000 to $2,000	1,572	2,713,501	35,415			6,246			6,246	1,561		4,685
$2,000 to $3,000 [2]	2,213	5,461,557	177,464									
$2,000 to $3,000	1,094	2,603,544	69,112			13,837			13,837	3,459		10,378

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MISSISSIPPI—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000 to $4,000 [2]	2,410	$8,458,178	$407,496									
$3,000 to $4,000	909	3,279,172	67,388			$14,059			$14,059	$3,515		$10,544
$4,000 to $5,000 [2]	804	3,545,522	346,022									
$4,000 to $5,000	1,675	7,526,968	174,386			27,100			27,100	6,775		20,325
$5,000 to $6,000 [2]	75	408,064	109,860									
$5,000 to $6,000	683	3,737,962	179,063			16,932			16,932	3,679		13,253
$6,000 to $7,000 [2]	31	196,453	116,424									
$6,000 to $7,000	535	3,473,389	142,291			21,163			21,163	3,503		17,660
$7,000 to $8,000 [2]	18	133,593	63,440									
$7,000 to $8,000	373	2,789,393	125,611			20,890			20,890	3,106		17,784
$8,000 to $9,000 [2]	19	161,561	102,297									
$8,000 to $9,000	261	2,210,563	147,065			18,814			18,814	2,067		16,747
$9,000 to $10,000 [2]	9	85,652	49,176									
$9,000 to $10,000	184	1,740,717	95,601			17,915			17,915	1,790		16,125
$10,000 to $11,000	153	1,600,932	276,204	$13,158		16,980	$692		17,672	1,601		16,071
$11,000 to $12,000	151	1,734,150	190,716	1,380		20,947	2,191		23,138	1,713		21,425
$12,000 to $13,000	108	1,344,936	162,731	584		17,010	2,557		19,567	1,199		18,368
$13,000 to $14,000	111	1,494,968	207,513	672		22,046	3,767		25,813	1,995		23,818
$14,000 to $15,000	77	1,121,173	176,468	50		16,481	3,777		20,258	1,182		19,076
$15,000 to $20,000	214	3,677,276	613,624	7,215		72,072	24,773		96,845	5,951		90,894
$20,000 to $25,000	105	2,300,743	578,463	7,918		53,718	32,945		86,663	3,948		82,715
$25,000 to $30,000	56	1,512,649	371,839	46		32,523	33,351		65,874	1,783		64,091
$30,000 to $40,000	66	2,267,606	345,940	3,825	$3,496	65,613	77,245	$437	143,295	2,930	$802	139,563
$40,000 to $50,000	35	1,545,631	401,295	3,324	19,584	43,883	77,658	2,448	123,989	1,512		122,477
$50,000 to $60,000	11	601,982	313,483	70	21,496	7,441	36,432	2,687	46,560	728		45,832
$60,000 to $70,000	12	764,517	159,267	7,343	42,848	21,060	54,473	5,275	80,808	1,007		79,801
$70,000 to $80,000	5	377,362	169,573		26,560	7,901	30,724	3,320	41,945	184		41,761
$80,000 to $90,000	1	[3]	[3]			[3]	[3]	[3]	[3]	[3]		[3]
$90,000 to $100,000	1	[3]	[3]			[3]	[3]	[3]	[3]	[3]		[3]
$100,000 to $150,000	3	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]

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$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		779,171	373,545		272,528	4,829	57,372	34,066	96,267	505		95,762
Total	16,985	73,750,950	6,904,867	45,585	386,512	559,855	437,957	48,233	1,046,045	55,792	802	989,451
Nontaxable [2]	8,533	22,522,038	1,522,719									
Taxable	8,452	51,228,912	5,382,148	45,585	386,512	559,855	437,957	48,233	1,046,045	55,792	802	989,451

MISSOURI

Under $1,000 [2]	2,001	$1,289,562	$187,349									
Under $1,000	188	96,109	3,826			$1,206			$1,206	$301		$905
$1,000 to $2,000 [2]	17,702	27,876,519	644,264									
$1,000 to $2,000	13,281	22,759,970	164,723			48,035			48,035	12,009		36,026
$2,000 to $3,000 [2]	14,801	36,823,585	1,754,863									
$2,000 to $3,000	8,475	20,152,149	492,755			103,888			103,888	25,972		77,916
$3,000 to $4,000 [2]	11,551	40,313,771	1,501,032									
$3,000 to $4,000	7,190	26,612,954	881,682			93,048			93,048	23,262		69,786
$4,000 to $5,000 [2]	3,021	13,190,188	2,074,496									
$4,000 to $5,000	9,691	43,595,189	1,307,903			133,118			133,118	33,279		99,839
$5,000 to $6,000 [2]	390	2,114,368	962,930									
$5,000 to $6,000	4,360	23,827,281	1,054,773			111,157			111,157	27,287		83,870
$6,000 to $7,000 [2]	193	1,251,351	825,758									
$6,000 to $7,000	2,922	18,905,084	1,122,290			114,721			114,721	23,518		91,203
$7,000 to $8,000 [2]	155	1,149,871	879,578									
$7,000 to $8,000	2,237	16,700,341	1,284,220			118,946			118,946	23,289		95,657
$8,000 to $9,000 [2]	97	821,166	644,209									
$8,000 to $9,000	1,558	13,218,481	1,236,007			111,071			111,071	21,267		89,804
$9,000 to $10,000 [2]	103	976,283	828,927									
$9,000 to $10,000	1,305	12,368,020	1,506,039			117,771			117,771	20,301		97,470
$10,000 to $11,000	922	9,667,672	1,767,932	$16,209		97,324	$4,508		101,832	16,791		85,041
$11,000 to $12,000	766	8,803,764	1,663,827	25,371		99,475	11,376		110,851	17,495		93,356
$12,000 to $13,000	704	8,786,469	1,840,561	63,113		105,672	17,334		123,006	19,035		103,971
$13,000 to $14,000	526	7,101,578	1,631,892	11,085		92,692	18,282		110,974	16,821		94,153
$14,000 to $15,000	462	6,691,856	1,522,856	27,312		97,923	22,929		120,852	16,839		104,013
$15,000 to $20,000	1,519	26,223,276	6,923,783	130,191		446,900	184,769		631,669	77,751		553,918
$20,000 to $25,000	878	19,584,178	6,105,972	107,772		368,854	299,050		667,904	61,601		606,303
$25,000 to $30,000	534	14,569,370	5,119,956	64,443		289,021	354,858		643,879	40,803		603,076

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

MISSOURI—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$30,000 to $40,000	579	$19,951,095	$7,781,299	$108,777	$119,288	$416,156	$732,263	$14,911	$1,163,330	$44,227	$11,986	$1,107,117
$40,000 to $50,000	312	13,823,267	5,682,890	38,433	422,888	278,026	673,315	52,861	1,004,202	26,444	2,510	975,248
$50,000 to $60,000	170	9,311,511	4,213,793	63,517	512,720	174,944	552,096	64,090	791,130	15,193	4,464	771,473
$60,000 to $70,000	116	7,447,463	3,924,044	9,960	827,864	108,869	487,715	103,483	700,067	8,820	6,541	684,706
$70,000 to $80,000	64	4,724,524	2,117,476	70,945	714,920	72,751	352,460	89,365	514,576	5,995	1,246	507,335
$80,000 to $90,000	59	5,043,964	2,341,229	13,575	533,800	94,372	435,122	66,725	596,219	5,296	3,645	587,278
$90,000 to $100,000	50	4,713,023	2,119,864	30,357	718,736	76,338	421,252	89,842	587,432	4,168	8,939	574,325
$100,000 to $150,000	95	11,400,749	5,489,943	146,860	2,036,616	162,579	1,125,926	254,577	1,543,082	8,446	2,629	1,532,007
$150,000 to $200,000	29	5,005,225	2,372,212	2,869	1,462,720	59,752	488,407	182,840	730,999	2,837	117	728,045
$200,000 to $250,000	17	3,806,054	1,480,849	4,815	1,295,912	51,507	407,162	161,989	620,658	1,595	47,656	571,407
$250,000 to $300,000	11	2,959,555	1,396,656	566	1,665,896	3,234	191,374	208,237	402,845	234		402,611
$300,000 to $400,000	6	2,004,777	1,153,726	952	935,088	20,894	173,170	116,886	310,950	563		310,387
$400,000 to $500,000	6	2,584,506	569,447	106	1,777,528	9,707	119,980	222,191	351,878	621		351,257
$500,000 to $750,000	5	3,169,446	230,569		2,387,056	26,476	130,338	298,382	455,196	688		454,508
$750,000 to $1,000,000	4	3,575,253	91,017	399	2,531,504	46,702	182,515	316,438	545,655	260		545,395
$1,000,000 to $1,500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$3,000,000 to $4,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [2]		8,845,371	196,546	593	8,301,528	23,959	96,182	1,037,691	1,157,832	422		1,157,410
Total	109,059	533,836,188	87,095,963	938,220	26,244,064	4,177,088	7,482,383	3,280,508	14,939,979	603,430	89,733	14,246,816
Nontaxable [2]	50,014	125,806,664	10,303,406									
Taxable	59,045	408,029,524	76,792,557	938,220	26,244,064	4,177,088	7,482,383	3,280,508	14,939,979	603,430	89,733	14,246,816

MONTANA

Under $1,000 [2]	331	$198,549	$52,324									
Under $1,000	15	7,331				$105			$105	$26		$79
$1,000 to $2,000 [2]	2,187	3,474,043	54,114									
$1,000 to $2,000	3,510	6,069,207	50,875			12,509			12,509	3,127		9,382
$2,000 to $3,000 [2]	1,885	4,641,424	127,771									

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$2,000 to $3,000	2,667	6,357,846	74,320			33,722			33,722	8,431		25,291
$3,000 to $4,000 [2]	2,085	7,383,108	242,754									
$3,000 to $4,000	1,523	5,494,972	141,024			22,022			22,022	5,505		16,517
$4,000 to $5,000 [2]	801	3,467,299	266,059									
$4,000 to $5,000	2,367	10,662,485	184,279			31,794			31,794	7,949		23,845
$5,000 to $6,000 [2]	28	152,322	44,212									
$5,000 to $6,000	541	2,962,475	97,790			13,402			13,402	2,678		10,724
$6,000 to $7,000 [2]	4	25,597	15,981									
$6,000 to $7,000	341	2,202,083	123,878			12,634			12,634	2,087		10,547
$7,000 to $8,000 [2]	4	29,191	16,775									
$7,000 to $8,000	198	1,478,426	97,434			10,317			10,317	1,601		8,716
$8,000 to $9,000 [2]	4	33,719	28,650									
$8,000 to $9,000	155	1,312,726	87,033			11,232			11,232	1,388		9,844
$9,000 to $10,000 [2]												
$9,000 to $10,000	113	1,071,192	90,054			10,598			10,598	1,313		9,285
$10,000 to $11,000	76	795,322	110,236	$94		8,385	$352		8,737	857		7,880
$11,000 to $12,000	71	816,164	109,817	2,512		9,895	1,070		10,965	1,159		9,806
$12,000 to $13,000	43	539,233	78,539	925		7,752	1,091		8,843	677		8,166
$13,000 to $14,000	38	513,192	98,987			7,111	1,328		8,439	615		7,824
$14,000 to $15,000	35	506,147	115,147			6,732	1,721		8,453	531		7,922
$15,000 to $20,000	95	1,657,767	400,276	7,798		28,060	12,475		40,535	3,129		37,406
$20,000 to $25,000	45	1,001,272	252,581	2,748		20,812	15,280		36,092	2,115		33,977
$25,000 to $30,000	26	710,490	150,397	1,497		17,770	16,830		34,600	1,364		33,236
$30,000 to $40,000	18	607,524	211,893	3,625	$1,464	12,993	21,635	$183	34,811	911	$44	33,856
$40,000 to $50,000	10	452,823	193,928	338		8,643	22,466		31,109	571		30,538
$50,000 to $60,000	9	499,264	637,066		8,472	6,870	29,017	1,059	36,946	280		36,666
$60,000 to $70,000	4	259,742	137,756	823	21,104	4,778	18,043	2,638	25,459	238	2,383	22,838
$70,000 to $80,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000	8	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		1,442,551	646,379	15,387	473,344	16,871	114,713	59,168	190,752	718	4,183	185,851
Total	19,239	66,825,486	4,938,329	35,747	504,384	315,007	256,021	63,048	634,076	47,270	6,610	580,196
Nontaxable [2]	7,329	19,405,252	848,640									
Taxable	11,910	47,420,234	4,089,689	35,747	504,384	315,007	256,021	63,048	634,076	47,270	6,610	580,196

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEBRASKA

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
Under $1,000 [2]	1,015	$608,909	$54,146									
Under $1,000	89	33,499	8,403			$374			$374	$93		$281
$1,000 to $2,000 [2]	5,168	8,000,030	138,824									
$1,000 to $2,000	4,262	7,302,436	88,482			16,357			16,357	4,089		12,268
$2,000 to $3,000 [2]	4,271	10,707,341	492,549									
$2,000 to $3,000	2,871	6,835,623	215,315			35,733			35,733	8,933		26,800
$3,000 to $4,000 [2]	5,807	20,172,642	697,007									
$3,000 to $4,000	1,704	6,187,106	120,957			21,493			21,493	5,374		16,119
$4,000 to $5,000 [2]	1,720	7,482,320	646,707									
$4,000 to $5,000	2,639	11,906,696	260,805			38,283			38,283	9,571		28,712
$5,000 to $6,000 [2]	230	1,234,741	365,468									
$5,000 to $6,000	1,636	8,937,095	288,123			39,245			39,245	9,018		30,227
$6,000 to $7,000 [2]	88	563,578	306,165									
$6,000 to $7,000	1,023	6,631,761	297,760			40,004			40,004	7,896		32,108
$7,000 to $8,000 [2]	43	320,446	244,620									
$7,000 to $8,000	677	5,046,785	276,795			35,695			35,695	6,706		28,989
$8,000 to $9,000 [2]	23	195,441	136,492									
$8,000 to $9,000	471	3,996,842	282,424			33,440			33,440	6,030		27,410
$9,000 to $10,000 [2]	21	197,483	150,729									
$9,000 to $10,000	339	3,208,913	295,878			31,141			31,141	5,249		25,892
$10,000 to $11,000	232	2,431,155	230,315	$2,671		27,130	$1,138		28,268	4,434		23,834
$11,000 to $12,000	198	2,267,523	328,318	5,569		27,326	2,837		30,163	4,106		26,057
$12,000 to $13,000	162	2,024,715	351,479	18,512		26,203	4,023		30,226	3,981		26,245
$13,000 to $14,000	126	1,703,505	314,310	473		25,659	4,397		30,056	4,361		25,695
$14,000 to $15,000	121	1,754,342	255,070	1,078		28,849	5,861		34,710	4,189		30,521
$15,000 to $20,000	317	5,483,671	1,120,947	7,217		108,322	38,761		147,083	18,051		129,032
$20,000 to $25,000	159	3,518,630	877,460	24,719		74,315	52,478		126,793	12,356		114,437
$25,000 to $30,000	83	2,279,609	693,014	8,391		49,031	56,810		105,841	7,219		98,622
$30,000 to $40,000	69	2,380,126	758,465	2,233	$28,760	53,537	85,221	$3,595	142,353	5,193	$9,801	127,359
$40,000 to $50,000	39	1,733,051	586,446	1,713	60,848	40,624	83,922	7,606	132,152	3,827	430	127,895
$50,000 to $60,000	23	1,269,963	501,018	220	129,128	26,610	72,525	16,141	115,276	2,519	318	112,439
$60,000 to $70,000	7	446,547	240,026	88	31,984	6,345	31,315	3,908	41,658	878		40,780
$70,000 to $80,000	7	520,828	188,185		118,040	9,488	34,911	14,755	59,154	796		58,358

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$80,000 to $90,000	2	173,714	14,493		51,056	5,114	10,665	6,382	22,161	402		21,759
$90,000 to $100,000	6	562,084	385,122		60,088	3,739	46,982	7,511	58,232	584	8,772	48,876
$100,000 to $150,000	8	957,727	158,450		477,848	14,262	48,585	59,731	122,578	574		122,004
$150,000 to $200,000	2	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,000,000 to $1,500,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		2,801,098	512,959		2,251,936	2,021	86,759	281,492	370,272	456		369,816
Total	35,661	141,877,975	12,883,726	72,884	3,209,688	820,340	667,190	401,211	1,888,741	136,885	19,321	1,732,535
Nontaxable [2]	18,386	49,482,931	9,651,019									
Taxable	17,275	92,395,044	3,232,707	72,884	3,209,688	820,340	667,190	401,211	1,888,741	136,885	19,321	1,732,535

NEVADA

Under $1,000 [2]	213	$129,235	$7,692									
Under $1,000	9	6,328				$64			$64	$16		$48
$1,000 to $2,000 [2]	836	1,282,608	14,594									
$1,000 to $2,000	1,387	2,391,365	4,223			4,711			4,711	1,178		3,533
$2,000 to $3,000 [2]	566	1,388,664	21,199									
$2,000 to $3,000	840	1,964,267	19,098			9,948			9,948	2,487		7,461
$3,000 to $4,000 [2]	645	2,206,560	57,057									
$3,000 to $4,000	366	1,311,661	46,064			5,524			5,524	1,381		4,143
$4,000 to $5,000 [2]	167	725,939	47,716									
$4,000 to $5,000	449	2,017,351	34,809			8,249			8,249	2,062		6,187
$5,000 to $6,000 [2]	16	84,539	21,248									
$5,000 to $6,000	224	1,223,128	48,758			7,788			7,788	1,575		6,213
$6,000 to $7,000 [2]	8	50,375	27,571									
$6,000 to $7,000	130	843,797	33,128			5,949			5,949	1,005		4,944
$7,000 to $8,000 [2]	6	45,496	33,402									
$7,000 to $8,000	102	758,193	38,512			6,273			6,273	854		5,419
$8,000 to $9,000 [2]	2	16,533	10,220									
$8,000 to $9,000	57	479,097	56,393			4,467			4,467	573		3,894
$9,000 to $10,000 [2]	4	37,716	24,060									
$9,000 to $10,000	30	284,703	29,428			3,047			3,047	466		2,581
$10,000 to $11,000	23	241,711	19,965			3,581	$122		3,703	280		3,423
$11,000 to $12,000	16	183,554	37,635			2,082	237		2,319	209		2,110

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEVADA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$12,000 to $13,000	11	$137,394	$18,899	$95		$1,743	$276		$2,019	$265		$1,754
$13,000 to $14,000	6	81,038	11,091	21		1,526	210		1,736	118		1,618
$14,000 to $15,000	5	72,778	18,464			1,345	256		1,601	51		1,550
$15,000 to $20,000	18	299,449	90,355			4,768	1,700		6,468	377		6,091
$20,000 to $25,000	7	159,441	64,166	170		2,572	2,618		5,190	89		5,101
$25,000 to $30,000	4	105,919	8,081			3,688	2,454		6,142	62		6,080
$30,000 to $40,000	6	195,487	42,964			5,745	6,560		12,305	185		12,120
$40,000 to $50,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$50,000 to $60,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$60,000 to $70,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[2]	
$70,000 to $80,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$80,000 to $90,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$90,000 to $100,000												
$100,000 to $150,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$150,000 to $200,000												
$200,000 to $250,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		937,103	422,786	5,720	$266,568	10,161	51,264	$33,321	94,746	655		94,091
Total	6,164	19,661,369	1,309,608	6,006	266,568	93,231	65,697	33,321	192,249	13,888		178,361
Nontaxable [2]	2,463	5,967,605	264,789									
Taxable	3,701	13,693,764	1,044,819	6,006	266,568	93,231	65,697	33,321	192,249	13,888		178,361

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Under $1,000 [2]	476	$276,130	$100,864									
Under $1,000	73	42,339	14,512			$393			$393	$98		$295
$1,000 to $2,000 [2]	2,741	4,443,823	550,957									
$1,000 to $2,000	2,044	3,501,077	105,442			8,193			8,193	2,048		6,145
$2,000 to $3,000 [2]	2,107	5,119,277	774,769									
$2,000 to $3,000	1,331	3,155,284	197,316			15,031			15,031	3,758		11,273
$3,000 to $4,000 [2]	1,809	6,367,840	713,179									
$3,000 to $4,000	883	3,145,004	234,120			15,185			15,185	3,796		11,389
$4,000 to $5,000 [2]	749	3,285,941	1,070,274									
$4,000 to $5,000	1,339	6,003,396	357,607			18,159			18,159	4,540		13,619
$5,000 to $6,000 [2]	136	738,705	356,451									
$5,000 to $6,000	553	3,030,156	244,628			12,752			12,752	2,748		10,004
$6,000 to $7,000 [2]	72	462,195	286,367									
$6,000 to $7,000	408	2,649,369	369,033			13,936			13,936	2,601		11,335
$7,000 to $8,000 [2]	40	298,459	243,425									
$7,000 to $8,000	311	2,317,232	320,195			14,446			14,446	2,559		11,887
$8,000 to $9,000 [2]	29	246,177	217,268									
$8,000 to $9,000	199	1,686,191	283,883			12,568			12,568	1,911		10,657
$9,000 to $10,000 [2]	20	190,063	161,490									
$9,000 to $10,000	134	1,274,271	184,243			11,151			11,151	1,697		9,454
$10,000 to $11,000	143	1,493,424	426,395	$697		13,057	$641		13,698	1,680		12,018
$11,000 to $12,000	98	1,127,436	351,490	1,262		10,038	1,470		11,508	1,247		10,261
$12,000 to $13,000	98	1,226,749	342,936	1,483		13,186	2,462		15,648	1,848		13,800
$13,000 to $14,000	64	866,710	305,455	494		9,471	2,341		11,812	1,183		10,629
$14,000 to $15,000	61	882,557	220,215	227		12,045	3,021		15,066	1,885		13,181
$15,000 to $20,000	164	2,858,129	952,757	3,577		42,273	20,738		63,011	6,528		56,483
$20,000 to $25,000	107	2,357,670	865,722	2,686		40,195	35,156		75,351	5,443		69,908
$25,000 to $30,000	62	1,702,705	592,401	968		34,515	41,926		76,441	3,557		72,884
$30,000 to $40,000	64	2,210,492	858,472	9,104	$29,952	48,014	77,243	$3,744	129,001	3,278	$304	125,419
$40,000 to $50,000	39	1,718,907	596,800	2,640	56,464	40,617	83,101	7,058	130,776	2,153		128,623
$50,000 to $60,000	14	760,821	279,328		57,576	15,388	43,253	7,197	65,838	1,111		64,727
$60,000 to $70,000	9	588,322	499,987		49,144	3,129	41,540	6,143	50,812	538	2,740	47,534
$70,000 to $80,000	10	729,385	431,269	510	80,688	8,155	53,139	10,086	71,380	799		70,581
$80,000 to $90,000	9	764,184	666,101		123,136	4,061	60,003	15,392	79,456	242	1,172	78,042
$90,000 to $100,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$100,000 to $150,000	10	1,242,949	908,725	6,188	91,480	11,118	144,690	11,435	167,243	625		166,618
$150,000 to $200,000	3	494,317	217,087		157,568	5,293	50,670	19,696	75,659	437		75,222
$200,000 to $250,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$250,000 to $300,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW HAMPSHIRE—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$860,085	$120,469	$323	$597,672	$5,981	$26,265	$74,709	$106,955	$121		$106,834
Total	16,413	70,117,771	15,421,632	30,159	1,243,680	438,350	687,659	155,460	1,281,469	58,431	$4,216	1,218,822
Nontaxable [2]	8,179	21,428,610	4,475,044									
Taxable	8,234	48,689,161	10,946,588	30,159	1,243,680	438,350	687,659	155,460	1,281,469	58,431	4,216	1,218,822

NEW JERSEY

Under $1,000 [2]	1,338	$814,197	$148,701									
Under $1,000	778	388,572	156,284			$3,705			$3,705			$3,705
$1,000 to $2,000 [2]	9,079	15,039,021	566,075									
$1,000 to $2,000	17,657	30,280,058	408,288			75,752			75,752			75,752
$2,000 to $3,000 [2]	7,113	17,464,810	941,480									
$2,000 to $3,000	17,885	42,860,137	1,232,138			229,726			229,726			229,726
$3,000 to $4,000 [2]	16,788	60,225,460	2,569,185									
$3,000 to $4,000	11,894	42,462,866	1,725,908			215,042			215,042			215,042
$4,000 to $5,000 [2]	7,216	31,412,060	3,800,229									
$4,000 to $5,000	17,931	81,101,162	2,870,230			291,962			291,962			291,962
$5,000 to $6,000 [2]	594	3,208,049	1,244,170									
$5,000 to $6,000	8,409	45,990,899	1,865,839			214,353			214,353	$46,228		168,125
$6,000 to $7,000 [2]	255	1,637,236	1,169,805									
$6,000 to $7,000	6,127	39,635,392	2,256,735			240,829			240,829	47,001		193,828
$7,000 to $8,000 [2]	154	1,141,221	901,022									
$7,000 to $8,000	4,585	34,281,162	2,194,476			246,014			246,014	45,244		200,770
$8,000 to $9,000 [2]	105	891,867	771,812									
$8,000 to $9,000	3,431	29,091,839	2,256,446			247,865			247,865	43,040		204,825
$9,000 to $10,000 [2]	79	751,909	690,212									

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$9,000 to $10,000	2,737	25,965,123	2,384,100			260,288			260,288	44,157		216,131
$10,000 to $11,000	2,132	22,233,959	2,665,036	$19,651		253,595	$10,728		264,323	40,106		224,217
$11,000 to $12,000	1,627	18,671,330	2,634,104	34,716		228,925	24,067		252,992	35,533		217,459
$12,000 to $13,000	1,392	17,376,826	2,583,951	42,862		236,296	34,563		270,859	35,133		235,726
$13,000 to $14,000	1,252	16,885,871	2,662,472	30,460		253,244	43,510		296,754	40,151		256,603
$14,000 to $15,000	951	13,787,197	2,057,229	7,971		229,268	47,405		276,673	34,874		241,799
$15,000 to $20,000	3,317	57,184,827	10,785,405	114,464		1,101,929	403,472		1,505,401	175,205		1,330,196
$20,000 to $25,000	1,793	39,968,515	9,116,759	53,841		901,894	615,670		1,517,564	141,694		1,375,870
$25,000 to $30,000	1,123	30,614,896	7,949,219	48,121		725,173	752,899		1,478,070	90,233		1,387,837
$30,000 to $40,000	1,171	40,162,085	11,094,934	88,171	$407,936	1,019,665	1,440,693	$50,992	2,511,350	102,481	$11,069	2,397,800
$40,000 to $50,000	588	25,247,221	8,164,565	42,894	939,552	651,300	1,272,346	117,319	2,040,965	52,291	20,219	1,968,455
$50,000 to $60,000	337	18,385,568	6,303,303	37,984	921,760	431,869	1,101,961	115,220	1,649,050	30,805	18,606	1,599,639
$60,000 to $70,000	227	14,646,428	6,067,835	31,539	1,217,800	333,270	1,019,031	152,225	1,504,526	22,647	28,040	1,453,839
$70,000 to $80,000	168	12,570,527	4,616,693	81,521	1,454,448	271,988	965,277	181,806	1,419,071	15,826	3,806	1,399,439
$80,000 to $90,000	131	11,126,584	3,448,160	52,010	1,128,232	280,191	986,143	141,029	1,407,363	13,711	31,324	1,362,328
$90,000 to $100,000	75	7,103,629	2,651,066	18,100	1,330,088	142,632	696,382	166,261	915,275	7,021	2,889	905,365
$100,000 to $150,000	217	25,531,452	9,753,616	93,908	4,565,488	559,003	2,733,795	570,686	3,863,484	23,001	53,774	3,786,709
$150,000 to $200,000	90	15,473,520	5,806,382	13,360,	4,480,344	240,133	1,517,798	560,043	2,317,974	8,260	54,649	2,255,065
$200,000 to $250,000	34	7,648,478	2,697,471	13,390	1,947,912	152,922	898,976	243,489	1,295,387	3,293	342	1,291,752
$250,000 to $300,000	28	7,674,101	2,635,512	7,862	2,217,528	125,444	844,388	277,191	1,247,023	2,247	74	1,244,702
$300,000 to $400,000	29	10,231,623	3,747,781	3,331	4,013,288	94,367	977,413	501,661	1,573,441	3,384	360	1,569,697
$400,000 to $500,000	17	7,531,891	2,912,417	5,281	2,915,384	84,995	806,696	364,423	1,256,114	1,793	619	1,253,702
$500,000 to $750,000	12	7,264,975	2,963,462	699	2,476,416	91,308	859,041	309,552	1,259,901	988		1,258,913
$750,000 to $1,000,000	3	2,604,176	1,374,637	213	1,172,848	5,028	265,224	146,606	416,858	61		416,797
$1,000,000 to $1,500,000	4	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		7,104,082	3,411,238	11,117	3,404,392	26,044	698,240	425,549	1,149,833	453		1,149,380
Total	150,874	943,672,751	148,254,385	853,406	34,593,416	10,466,017	18,925,718	4,324,052	33,715,787	1,106,861	225,771	32,383,155
Nontaxable [2]	42,721	132,585,830	12,257,211									
Taxable	108,153	811,086,921	135,997,174	853,406	34,593,416	10,466,017	18,925,718	4,324,052	33,715,787	1,106,861	225,771	32,383,155

NEW MEXICO

Under $1,000 [2]	369	$217,930	$6,181									
Under $1,000	5	2,295				$37			$37	$9		$28
$1,000 to $2,000 [2]	1,230	1,903,444	27,669									
$1,000 to $2,000	961	1,657,124	8,489			18,747			18,747	4,687		14,060
$2,000 to $3,000 [2]	1,023	2,546,562	115,820									
$2,000 to $3,000	616	1,455,805	31,095			7,317			7,317	1,829		5,488
$3,000 to $4,000 [2]	857	2,940,622	60,488									

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW MEXICO—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000 to $4,000	411	$1,463,405	$59,112			$6,126			$6,126	$1,531		$4,595
$4,000 to $5,000 [2]	183	792,307	75,717									
$4,000 to $5,000	589	2,635,420	64,140			9,893			9,893	2,474		7,419
$5,000 to $6,000 [2]	51	274,800	93,495									
$5,000 to $6,000	281	1,537,527	56,308			8,361			8,361	1,734		6,627
$6,000 to $7,000 [2]	13	83,769	33,788									
$6,000 to $7,000	183	1,185,416	54,794			8,025			8,025	1,283		6,742
$7,000 to $8,000 [2]	5	38,790	33,925									
$7,000 to $8,000	118	875,370	57,467			7,516			7,516	1,165		6 351
$8,000 to $9,000 [2]	5	42,710	20,080									
$8,000 to $9,000	76	642,351	67,872			6,232			6,232	689		5,543
$9,000 to $10,000 [2]	4	36,449	23,697									
$9,000 to $10,000	54	509,073	83,851			5,610			5,610	671		4,939
$10,000 to $11,000	29	303,494	45,461			3,726	$135		3,861	324		3,537
$11,000 to $12,000	21	240,306	31,013			3,286	299		3,585	200		3,385
$12,000 to $13,000	18	223,553	77,581	$6,122		2,418	433		2,851	205		2,646
$13,000 to $14,000	15	204,072	79,832			2,173	541		2,714	146		2,568
$14,000 to $15,000	8	115,664	10,305			2,662	394		3,056	144		2,912
$15,000 to $20,000	25	435,958	144,377			7,648	3,200		10,848	474		10,374
$20,000 to $25,000	22	500,832	152,732	5,258		8,710	6,990		15,700	672		15,028
$25,000 to $30,000	11	302,265	20,746	700		10,909	7,559		18,468	958		17,510
$30,000 to $40,000	15	528,470	370,805			7,305	19,763		27,068	412		26,656
$40,000 to $50,000	2	89,166				3,722	4,620		8,342	76		8,266
$50,000 to $60,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$60,000 to $70,000												
$70,000 to $80,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$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												

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$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		209, 768	64, 829		$5, 176	6, 059	17, 572	$647	24, 278	190		24, 088
Total	7, 203	23, 994, 717	1, 971, 669	12, 030	5, 176	136, 482	61, 506	647	198, 635	19, 873		178, 762
Nontaxable [2]	3, 740	8, 877, 383	490, 860									
Taxable	3, 463	15, 117, 334	1, 480, 809	12, 080	5, 176	136, 482	61, 506	647	198, 635	19, 873		178, 762

NEW YORK

Under $1,000 [2]	10, 522	$6, 582, 574	$1, 912, 724									
Under $1,000	2, 111	1, 264, 230	281, 091			$14, 123			$14, 123	$3, 531		$10, 592
$1,000 to $2,000 [2]	89, 205	139, 937, 467	5, 222, 542									
$1,000 to $2,000	113, 768	195, 319, 150	1, 850, 938			425, 033			425, 033	106, 258		318, 775
$2,000 to $3,000 [2]	67, 406	167, 481, 793	8, 317, 170									
$2,000 to $3,000	75, 188	178, 012, 003	5, 467, 328			908, 236			908, 236	227, 059		681, 177
$3,000 to $4,000 [2]	92, 001	324, 890, 650	12, 324, 357									
$3,000 to $4,000	37, 647	134, 599, 052	5, 697, 543			595, 611			595, 611	148, 903		446, 708
$4,000 to $5,000 [2]	29, 432	127, 550, 947	13, 831, 639									
$4,000 to $5,000	54, 951	246, 838, 615	9, 465, 383			843, 272			843, 272	210, 818		632, 454
$5,000 to $6,000 [2]	1, 893	10. 203, 891	4, 342, 815									
$5,000 to $6,000	32, 290	176, 633, 753	6, 699, 395			883, 847			883, 847	198, 676		685, 171
$6,000 to $7,000 [2]	858	5, 504, 826	4, 094, 538									
$6,000 to $7,000	23, 437	151, 730, 831	8, 349, 027			988, 017			988, 017	198, 336		789, 681
$7,000 to $8,000 [2]	580	4, 352, 325	3, 538, 032									
$7,000 to $8,000	17, 801	133, 031, 148	8, 092, 624			1, 028, 920			1, 028, 920	193, 250		835, 670
$8,000 to $9,000 [2]	475	4, 020, 628	3, 892, 216									
$8,000 to $9,000	13, 113	111, 176, 936	8. 565, 987			1, 014, 428			1, 014, 428	177, 783		836, 645
$9,000 to $10,000 [2]	370	3, 520, 012	3, 331, 416									
$9,000 to $10,000	11, 117	105, 447, 822	8, 582, 383			1, 133, 920			1, 133, 920	193, 548		940, 372
$10,000 to $11,000	8, 488	88, 958, 494	11, 059, 285	$152. 707		1, 054, 937	$41, 120		1, 096, 057	169, 305		926, 752
$11,000 to $12,000	6, 987	80, 245, 762	11, 575, 631	124, 703		1, 045, 272	105, 619		1, 150, 891	166, 619		984, 272
$12,000 to $13,000	5, 895	73, 558, 200	11, 010, 458	154, 635		1, 052, 136	146, 634		1, 198, 770	169, 606		1, 029, 164
$13,000 to $14,000	4, 930	66, 393, 581	10, 553, 350	122, 338		1, 041, 978	171, 894		1, 213, 872	162, 621		1, 051, 251
$14,000 to $15,000	4, 244	61, 495, 252	9. 976, 098	182, 655		1, 059, 817	210, 037		1, 269, 854	169, 827		1, 100, 027
$15,000 to $20,000	14, 160	244, 363, 532	46, 408, 638	510, 212		4, 915, 751	1, 722, 509		6, 638, 260	788, 354		5, 849, 906

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NEW YORK—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$20,000 to $25,000	8,246	$183,748,492	$40,606,629	$586,722		$4,276,067	$2,812,817		$7,088,884	$623,178		$6,465,706
$25,000 to $30,000	5,228	142,934,227	34,327,726	470,254		3,629,214	3,501,101		7,130,315	431,348		6,698,967
$30,000 to $40,000	6,289	216,875,714	57,044,647	788,081	$2,637,568	5,683,153	7,752,663	$329,696	13,765,512	554,947	$189,596	13,020,969
$40,000 to $50,000	3,619	161,339,261	46,041,261	573,173	6,106,392	4,227,285	7,795,507	763,299	12,786,091	334,800	139,176	12,312,115
$50,000 to $60,000	2,225	121,489,943	36,604,140	479,788	7,724,968	3,084,614	7,136,435	965,621	11,186,670	208,660	139,559	10,838,451
$60,000 to $70,000	1,473	95,139,089	29,459,060	270,577	8,476,352	2,372,164	6,483,282	1,059,544	9,914,990	143,606	177,810	9,593,574
$70,000 to $80,000	1,100	82,399,826	26,225,706	342,346	9,364,136	1,987,951	6,342,930	1,176,517	9,501,398	116,818	173,091	9,211,489
$80,000 to $90,000	792	67,138,682	21,583,948	209,676	7,696,264	1,652,964	5,791,920	962,033	8,406,917	84,183	162,837	8,159,897
$90,000 to $100,000	588	55,733,112	18,564,784	161,574	6,911,248	1,324,353	5,165,545	863,906	7,353,804	63,961	139,867	7,149,976
$100,000 to $150,000	1,563	188,718,392	64,508,997	690,461	28,832,216	4,401,295	19,754,905	3,604,027	27,760,227	167,195	436,917	27,156,115
$150,000 to $200,000	668	114,829,961	38,838,917	499,656	19,909,984	2,655,283	13,555,901	2,488,748	18,699,932	80,340	254,246	18,365,346
$200,000 to $250,000	376	83,416,015	27,868,420	177,237	17,332,552	1,861,482	10,205,537	2,166,569	14,233,588	42,959	176,737	14,013,892
$250,000 to $300,000	225	61,587,945	18,643,711	105,074	16,285,096	1,255,443	7,133,198	2,035,637	10,424,278	23,775	179,270	10,221,233
$300,000 to $400,000	235	79,967,573	23,314,493	117,124	21,616,464	1,709,826	9,785,448	2,702,058	14,197,332	28,012	103,062	14,066,258
$400,000 to $500,000	133	59,212,812	20,428,218	573,864	20,037,136	975,636	6,702,980	2,504,642	10,183,258	15,015	151,857	10,016,386
$500,000 to $750,000	153	92,991,040	31,728,599	86,725	32,260,016	1,420,805	10,551,096	4,032,502	16,004,403	16,882	350,123	15,637,398
$750,000 to $1,000,000	63	54,307,667	19,917,647	92,784	22,379,216	682,580	5,897,795	2,797,402	9,377,777	6,600	30,113	9,341,064
$1,000,000 to $1,500,000	51	63,848,933	20,704,209	136,833	27,858,680	709,889	6,320,767	3,482,335	10,512,991	4,351	183,794	10,324,846
$1,500,000 to $2,000,000	17	30,457,751	9,357,703	11,418	12,685,952	533,721	3,423,134	1,585,744	5,542,599	2,958	2,283	5,537,358
$2,000,000 to $3,000,000	12	28,568,813	4,513,356	2,222	20,393,216	212,859	1,544,898	2,549,152	4,306,909	1,083		4,305,826
$3,000,000 to $4,000,000	8	26,970,674	13,718,707	140,144	9,020,456	251,074	3,531,123	1,127,557	4,909,754	919	508,703	4,400,132
$4,000,000 to $5,000,000	6	26,432,753	7,839,070		15,290,984	181,267	2,186,950	1,911,373	4,279,590	619	4,760	4,274,211
$5,000,000 and over	2	22,006,845	17,608,990	36,798	6,169,712	6,053	3,150,747	771,214	3,928,014	6		3,928,008
Total	751,941	4,903,228,994	853,891,546	7,799,781	318,988,608	63,100,276	158,924,492	39,873,576	261,898,344	6,236,709	3,503,801	252,157,834
Nontaxable [2]	292,742	794,045,113	60,807,449									
Taxable	459,199	4,109,183,881	793,084,097	7,799,781	318,988,608	63,100,276	158,924,492	39,873,576	261,898,344	6,236,709	3,503,801	252,157,834

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Under $1,000 [2]	1,781	$1,012,897	$146,221									
Under $1,000	56	26,890	5,409			$333			$333	$83		$250
$1,000 to $2,000 [2]	7,150	10,947,740	582,979									
$1,000 to $2,000	3,264	5,591,872	51,723			13,544			13,544	3,386		10,158
$2,000 to $3,000 [2]	5,875	14,592,443	529,852									
$2,000 to $3,000	2,247	5,366,387	179,448			27,130			27,130	6,782		20,348
$3,000 to $4,000 [2]	6,383	22,083,682	1,450,212									
$3,000 to $4,000	1,566	5,594,482	221,147			21,563			21,563	5,391		16,172
$4,000 to $5,000 [2]	1,707	7,439,484	1,247,684									
$4,000 to $5,000	2,753	12,427,147	281,113			36,760			36,760	9,190		27,570
$5,000 to $6,000 [2]	193	1,048,579	405,107									
$5,000 to $6,000	1,202	6,599,074	337,422			28,674			28,674	5,971		22,703
$6,000 to $7,000 [2]	88	571,058	333,783									
$6,000 to $7,000	782	5,062,885	358,080			27,816			27,816	5,119		22,697
$7,000 to $8,000 [2]	49	366,351	290,074									
$7,000 to $8,000	618	4,622,647	408,325			30,310			30,310	5,423		24,887
$8,000 to $9,000 [2]	35	296,280	228,285									
$8,000 to $9,000	458	3,874,277	376,680			29,474			29,474	4,990		24,484
$9,000 to $10,000 [2]	36	341,641	327,471									
$9,000 to $10,000	361	3,413,724	342,715			31,363			31,363	4,598		26,765
$10,000 to $11,000	301	3,150,011	577,432	$5,227		31,373	$1,411		32,784	4,523		28,261
$11,000 to $12,000	216	2,485,602	514,612	14,509		26,674	3,207		29,881	3,838		26,043
$12,000 to $13,000	189	2,363,759	528,500	7,927		26,926	4,683		31,609	3,656		27,953
$13,000 to $14,000	137	1,847,637	418,524	6,494		21,816	4,685		26,501	2,730		23,771
$14,000 to $15,000	126	1,818,777	400,844	475		26,092	6,126		32,218	3,859		28,359
$15,000 to $20,000	451	7,803,129	1,834,229	26,015		138,603	55,463		194,066	17,917		176,149
$20,000 to $25,000	234	5,239,630	1,471,371	21,913		105,871	80,362		186,233	11,092		175,141
$25,000 to $30,000	131	3,576,377	1,001,151	14,725		81,788	87,571		169,359	5,941		163,418
$30,000 to $40,000	142	4,832,004	1,547,795	34,652	$7,744	116,913	173,022	$968	290,903	8,097	$187	282,619
$40,000 to $50,000	82	3,617,840	1,266,991	4,749	51,480	88,464	182,201	6,435	277,100	6,159	12,844	258,097
$50,000 to $60,000	38	2,090,986	1,234,901	1,491	142,248	32,761	123,617	17,781	174,159	2,147	56	171,956
$60,000 to $70,000	23	1,481,331	679,848		201,464	20,318	92,384	25,183	137,885	2,037	535	135,313
$70,000 to $80,000	11	825,822	380,417	5,604	42,560	13,099	70,397	5,320	88,816	680	3,000	85,136
$80,000 to $90,000	12	1,025,655	762,820	2,295	75,648	11,694	93,243	9,456	114,393	1,167		113,226
$90,000 to $100,000	9	855,020	621,527			9,243	95,407		104,650	618	289	103,743
$100,000 to $150,000	17	2,044,629	1,186,727	11,650	347,784	23,308	209,196	43,473	275,977	1,376		274,601
$150,000 to $200,000	7	1,157,929	776,005		3,576	18,894	172,492	447	191,833	571		191,262
$200,000 to $250,000	2	406,663	215,051			9,688	64,653		74,341	131		74,210
$250,000 to $300,000	2	582,092	663,633		31,176		93,502	3,897	97,399	35		97,364
$300,000 to $400,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000	3	[3]	[3]	[3]	[3]	[3]	[2]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

NORTH CAROLINA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$3,139,321	$2,596,439	$1,945	$469,032	$4,018	$484,017	$58,629	$546,664	$540	$13	$546,111
Total	38,740	161,623,754	26,782,547	159,651	1,372,712	1,054,510	2,097,639	171,589	3,323,738	128,047	16,924	3,178,767
Nontaxable [2]	23,297	58,700,155	5,541,668									
Taxable	15,443	102,923,599	21,240,879	159,651	1,372,712	1,054,510	2,097,639	171,589	3,323,738	128,047	16,924	3,178,767

NORTH DAKOTA

Under $1,000 [2]	504	$311,726	$39,485									
Under $1,000	15	8,147	123			$121			$121	$30		$91
$1,000 to $2,000 [2]	1,963	2,961,632	73,989									
$1,000 to $2,000	1,846	3,160,513	36,965			6,946			6,946	1,737		5,209
$2,000 to $3,000 [2]	1,743	4,339,774	78,942									
$2,000 to $3,000	1,102	2,588,955	35,727			13,644			13,644	3,411		10,233
$3,000 to $4,000 [2]	1,719	5,964,697	220,953									
$3,000 to $4,000	544	1,958,132	68,479			7,818			7,818	1,954		5,864
$4,000 to $5,000 [2]	443	1,929,131	162,615									
$4,000 to $5,000	836	3,759,061	61,453			11,899			11,899	2,975		8,924
$5,000 to $6,000 [2]	15	80,124	19,987									
$5,000 to $6,000	326	1,783,990	69,754			7,164			7,164	1,452		5,712
$6,000 to $7,000 [2]	6	37,611	19,100									
$6,000 to $7,000	208	1,341,411	51,639			6,941			6,941	1,145		5,796
$7,000 to $8,000 [2]	2	14,470	8,035									
$7,000 to $8,000	105	784,275	36,948			5,382			5,382	809		4,573

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$8,000 to $9,000 [2]	2	17,213	13,300									
$8,000 to $9,000	74	626,893	30,143			5,017			5,017	690		4,327
$9,000 to $10,000 [2]	1	9,934	22,490									
$9,000 to $10,000	60	568,288	22,518			5,439			5,439	747		4,692
$10,000 to $11,000	30	312,156	37,395	$128		2,965	$120		3,085	348		2,737
$11,000 to $12,000	24	275,948	48,155	123		3,104	359		3,463	370		3,093
$12,000 to $13,000	25	312,584	27,909	1,617		4,763	628		5,391	460		4,931
$13,000 to $14,000	21	281,521	36,062	703		4,187	680		4,867	288		4,579
$14,000 to $15,000	11	158,335	37,082			2,195	528		2,723	71		2,652
$15,000 to $20,000	45	776,662	183,488			13,199	5,509		18,708	1,241		17,467
$20,000 to $25,000	15	329,696	104,285	237		5,873	4,882		10,755	381		10,374
$25,000 to $30,000	14	374,826	71,349	411		9,694	7,853		17,547	471		17,076
$30,000 to $40,000	8	259,939	66,136	240		7,025	8,703		15,728	712		15,016
$40,000 to $50,000	6	256,050	74,649	225		6,501	12,626		19,127	417		18,710
$50,000 to $60,000	2	111,484	25,720		$3,880	3,164	6,984	$485	10,633	100		10,533
$60,000 to $70,000												
$70,000 to $80,000												
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000												
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Total	11,715	35,695,178	1,784,875	3,684	3,880	133,041	48,872	485	182,398	19,809		162,589
Nontaxable [2]	6,398	15,666,312	658,896									
Taxable	5,317	20,028,866	1,125,979	3,684	3,880	133,041	48,872	485	182,398	19,809		162,589

OHIO

Under $1,000 [2]	4,340	$2,708,575	$584,623									
Under $1,000	705	365,834	137,257			$3,375			$3,375	$843		$2,532
$1,000 to $2,000 [2]	23,708	36,978,938	1,898,626									
$1,000 to $2,000	29,285	50,362,539	604,877			111,910			111,910	27,978		83,932
$2,000 to $3,000 [2]	21,203	52,833,192	3,543,360									
$2,000 to $3,000	20,660	49,230,535	1,557,616			256,744			256,744	64,186		192,558
$3,000 to $4,000 [2]	25,249	88,466,257	4,704,715									

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OHIO—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000 to $4,000	17,539	$63,486,564	$2,591,924			$239,407			$239,407	$59,851		$179,556
$4,000 to $5,000 [2]	8,738	38,134,165	5,950,308									
$4,000 to $5,000	29,497	132,816,543	3,979,362			322,415			322,415	80,604		241,811
$5,000 to $6,000 [2]	874	4,728,528	2,234,887									
$5,000 to $6,000	8,670	47,444,464	2,265,583			209,876			209,876	47,528		162,348
$6,000 to $7,000 [2]	456	2,938,059	2,280,085									
$6,000 to $7,000	6,126	39,666,536	2,625,428			228,974			228,974	45,622		183,352
$7,000 to $8,000 [2]	289	2,152,248	1,710,951									
$7,000 to $8,000	4,420	33,027,098	2,927,461			222,180			222,180	41,341		180,839
$8,000 to $9,000 [2]	237	2,000,035	1,712,984									
$8,000 to $9,000	3,178	26,956,487	2,677,219			216,401			216,401	37,082		179,319
$9,000 to $10,000 [2]	171	1,629,327	1,647,064									
$9,000 to $10,000	2,622	24,896,212	2,816,368			235,392			235,392	38,751		196,641
$10,000 to $11,000	2,100	22,009,169	4,127,654	$71,492		217,443	$10,254		227,697	35,277		192,420
$11,000 to $12,000	1,727	19,844,060	4,063,354	53,425		216,847	25,558		242,405	35,303		207,102
$12,000 to $13,000	1,374	17,155,540	3,904,383	46,932		203,992	33,860		237,852	32,337		205,515
$13,000 to $14,000	1,142	15,419,234	3,546,543	49,384		200,116	40,123		240,239	33,542		206,697
$14,000 to $15,000	1,017	14,727,458	3,857,617	76,201		197,289	50,687		247,976	33,695		214,281
$15,000 to $20,000	3,224	55,473,401	16,179,532	221,949		886,936	386,799		1,273,735	49,721		1,124,014
$20,000 to $25,000	1,742	38,862,126	12,411,475	173,196		719,422	605,291		1,324,713	120,414		1,204,299
$25,000 to $30,000	1,125	30,718,949	10,747,348	160,892		620,453	748,734		1,369,187	88,232		1,280,955
$30,000 to $40,000	1,299	44,720,186	17,683,674	247,308	$325,496	924,944	1,621,450	$40,687	2,587,081	102,228	$51,123	2,433,730
$40,000 to $50,000	588	26,275,912	10,989,329	92,403	795,360	541,413	1,296,321	99,420	1,937,154	51,157	15,117	1,870,880
$50,000 to $60,000	322	17,502,881	7,411,114	128,550	1,071,208	341,802	1,020,482	133,901	1,496,185	30,240	27,283	1,438,662
$60,000 to $70,000	245	15,833,812	6,967,607	73,290	1,609,976	295,844	1,069,359	201,247	1,566,450	22,941	32,225	1,511,284
$70,000 to $80,000	166	12,480,987	6,632,599	30,195	1,578,248	200,259	938,413	197,281	1,335,953	15,427	13,191	1,307,335
$80,000 to $90,000	129	10,900,629	5,420,698	25,271	1,511,784	160,763	900,643	188,973	1,250,379	12,174	14,667	1,223,538
$90,000 to $100,000	78	7,391,264	3,540,735	64,460	1,036,712	115,606	676,216	129,589	921,411	6,774	4,377	910,260
$100,000 to $150,000	215	25,893,917	11,330,284	76,406	6,510,400	357,889	2,274,885	813,800	3,446,574	18,907	44,379	3,383,288
$150,000 to $200,000	62	10,645,656	6,237,489	45,883	3,291,392	86,855	987,454	411,424	1,485,733	3,925	1,480	1,480,328
$200,000 to $250,000	32	6,955,428	3,017,416	24,165	1,881,272	105,118	757,797	235,159	1,098,074	3,902		1,094,172
$250,000 to $300,000	24	6,680,399	2,660,285	17,383	1,911,296	116,196	758,821	238,912	1,113,929	2,475		1,111,454

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$300,000 to $400,000	27	9,334,235	4,380,939	104,893	3,156,208	91,584	1,010,219	394,526	1,496,329	95,647	147,813	1,252,869
$400,000 to $500,000	17	7,620,784	3,845,022	17,381	2,808,272	42,213	842,743	351,034	1,235,990	875	68,185	1,166,930
$500,000 to $750,000	10	6,140,115	3,088,136	428	3,154,064	9,008	524,724	394,258	927,990	735	1,761	925,494
$750,000 to $1,000,000	3	2,382,929	1,089,180	11,780	1,500,800	6,357	158,669	187,600	352,626	213		352,413
$1,000,000 to $1,500,000	2	2,523,643	165,442		13,368	116,310	485,375	1,671	603,356	377		602,979
$1,500,000 to $2,000,000	4	(3)	(3)	(3)	(3)	(3)	(3)		(3)	(3)		(3)
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)		(3)	(3)		(3)
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)		(3)	(3)		(3)
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		13,138,221	1,967,583	85	9,091,216	121,044	760,890	1,136,402	2,018,336	763		2,017,573
Total	224,643	1,141,453,071	203,116,136	1,813,352	41,247,072	8,942,377	17,985,767	5,155,884	32,084,028	1,341,067	421,601	30,321,360
Nontaxable [2]	85,265	232,569,324	26,267,603									
Taxable	139,378	908,883,747	176,848,533	1,813,352	41,247,072	8,942,377	17,985,767	5,155,884	32,084,028	1,341,067	421,601	30,321,360

OKLAHOMA

Under $1,000 [2]	1,308	$777,709	$71,406									
Under $1,000	128	75,724	12,386			$847			$847	$212		$635
$1,000 to $2,000 [2]	4,883	7,578,837	146,748									
$1,000 to $2,000	4,107	7,107,047	145,890			18,008			18,008	4,502		13,506
$2,000 to $3,000 [2]	3,973	10,012,427	490,079									
$2,000 to $3,000	2,897	6,918,511	97,627			36,644			36,644	9,161		27,483
$3,000 to $4,000 [2]	5,612	19,675,667	784,717									
$3,000 to $4,000	2,463	8,980,475	252,465			32,097			32,097	8,024		24,073
$4,000 to $5,000 [2]	1,582	6,917,510	733,389									
$4,000 to $5,000	4,371	19,600,025	488,920			54,122			54,122	13,530		40,592
$5,000 to $6,000 [2]	249	1,341,767	404,883									
$5,000 to $6,000	1,821	9,970,928	258,805			45,302			45,302	10,095		35,207
$6,000 to $7,000 [2]	84	542,705	360,678									
$6,000 to $7,000	1,391	8,991,455	240,808			55,535			55,535	9,010		46,525
$7,000 to $8,000 [2]	50	371,767	245,259									
$7,000 to $8,000	1,089	8,163,020	295,539			62,430			62,430	7,679		54,751
$8,000 to $9,000 [2]	32	271,857	234,522									
$8,000 to $9,000	936	7,899,649	380,056			75,103			75,103	8,436		66,667
$9,000 to $10,000 [2]	26	245,604	291,410									
$9,000 to $10,000	633	5,944,338	318,889			69,257			69,257	7,186		62,071
$10,000 to $11,000	443	4,640,736	430,373	$25,439		55,616	$2,096		57,712	5,831		51,881
$11,000 to $12,000	370	4,246,088	530,986	50		55,650	5,451		61,101	5,255		55,846
$12,000 to $13,000	315	3,934,666	487,360	2,572		57,411	7,813		65,224	4,808		60,416
$13,000 to $14,000	225	3,035,293	342,875	8,188		51,539	7,784		59,323	3,793		55,530
$14,000 to $15,000	209	3,023,626	342,348	4,657		55,480	10,262		65,742	4,776		60,966

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OKLAHOMA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$15,000 to $20,000	656	$11,335,444	$1,580,645	$62,252		$250,685	$88,735		$339,420	$20,522		$318,898
$20,000 to $25,000	319	7,094,298	1,186,512	14,364		182,913	107,500		290,413	11,974		278,439
$25,000 to $30,000	178	4,891,625	693,714	16,753		140,673	120,336		261,009	9,300		251,709
$30,000 to $40,000	220	7,692,385	1,462,913	11,155	$49,928	234,107	283,655	$6,241	524,003	9,240	$576	514,187
$40,000 to $50,000	81	3,641,629	701,406	29,179	113,824	108,111	179,012	14,228	301,351	5,533	825	294,993
$50,000 to $60,000	43	2,325,059	793,251	11,645	78,472	68,431	145,155	9,809	223,395	3,195	702	219,498
$60,000 to $70,000	29	1,881,814	551,587		176,232	56,612	131,193	22,029	209,234	2,474	2,899	203,861
$70,000 to $80,000	23	1,745,116	506,463	3,920	412,800	40,331	116,458	51,600	208,389	1,300		207,089
$80,000 to $90,000	12	1,024,644	196,521	164	204,608	26,571	75,414	25,576	127,561	913		126,648
$90,000 to $100,000	11	1,038,071	167,651	575	173,792	30,211	90,118	21,724	142,053	773		141,280
$100,000 to $150,000	30	3,556,322	1,293,865	18,682	691,256	72,305	346,343	86,407	505,055	1,988	1,733	501,334
$150,000 to $200,000	8	1,420,484	289,129	18,246	106,584	44,173	160,553	13,323	218,049	773	836	216,440
$200,000 to $250,000	3	677,395	36,824		139,496	23,779	82,760	17,437	123,976	518		123,458
$250,000 to $300,000												
$300,000 to $400,000	2	707,460	6,343		363,584			45,448	45,448			45,448
$400,000 to $500,000	6	2,762,210	419,587		1,453,736	42,442	219,811	181,717	443,970	596		443,374
$500,000 to $750,000	3	1,527,100	159,113		804,328	27,693	129,234	100,541	257,468	209		257,259
$750,000 to $1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
Classes grouped [3]		16,372,509	1,347,819	40,392	15,388,624	73	173,482	1,923,578	2,097,133	78		2,097,055
Total	40,825	219,960,990	19,781,761	268,233	20,157,264	2,073,551	2,483,165	2,519,658	7,076,374	171,684	7,571	6,897,119
Nontaxable [2]	17,799	47,735,850	3,763,091									
Taxable	23,026	172,225,140	16,018,670	268,233	20,157,264	2,073,551	2,483,165	2,519,658	7,076,374	171,684	7,571	6,897,119

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Under $1,000 [2]	449	$258,009	$72,643									
Under $1,000	51	26,845	808			$394			$394	$98		$296
$1,000 to $2,000 [2]	3,562	5,851,486	152,810									
$1,000 to $2,000	6,476	11,138,512	27,007			25,269			25,269	6,317		18,952
$2,000 to $3,000 [2]	2,675	6,594,024	151,251									
$2,000 to $3,000	4,072	9,535,889	93,337			49,306			49,306	12,327		36,979
$3,000 to $4,000 [2]	3,738	13,262,649	392,534									
$3,000 to $4,000	2,040	7,296,325	132,852			29,361			29,361	7,340		22,021
$4,000 to $5,000 [2]	1,173	5,072,469	390,885									
$4,000 to $5,000	2,678	11,976,635	366,569			34,807			34,807	8,702		26,105
$5,000 to $6,000 [2]	131	708,140	254,265									
$5,000 to $6,000	1,330	7,287,842	230,781			34,187			34,187	7,571		26,616
$6,000 to $7,000 [2]	47	301,217	168,805									
$6,000 to $7,000	910	5,876,258	271,784			35,932			35,932	6,600		29,332
$7,000 to $8,000 [2]	31	232,336	184,800									
$7,000 to $8,000	634	4,723,420	230,612			34,966			34,966	5,418		29,548
$8,000 to $9,000 [2]	14	117,047	106,371									
$8,000 to $9,000	478	4,050,649	223,688			35,357			35,357	5,352		30,005
$9,000 to $10,000 [2]	28	265,141	213,602									
$9,000 to $10,000	319	3,022,479	197,937			31,463			31,463	3,992		27,471
$10,000 to $11,000	273	2,869,908	423,406	$12,298		30,903	$1,381		32,284	3,703		28,581
$11,000 to $12,000	197	2,254,310	278,984	6,581		27,624	3,006		30,630	3,626		27,004
$12,000 to $13,000	162	2,029,072	328,218	4,452		26,826	4,067		30,893	3,397		27,496
$13,000 to $14,000	134	1,810,043	328,480	1,710		25,020	4,701		29,721	2,879		26,842
$14,000 to $15,000	119	1,724,307	370,132	3,852		27,325	5,906		33,231	3,690		29,541
$15,000 to $20,000	346	5,898,255	1,101,359	7,263		111,869	39,620		151,489	12,634		138,855
$20,000 to $25,000	161	3,586,398	834,640	17,718		81,416	54,862		136,278	9,687		126,591
$25,000 to $30,000	91	2,492,352	884,427	4,419		51,409	61,613		113,022	6,170		106,852
$30,000 to $40,000	89	3,080,592	1,037,996	28,061	$21,632	65,746	111,147	$2,704	179,597	5,834	$37	173,726
$40,000 to $50,000	57	2,501,962	761,150	10,343	41,688	62,596	122,388	5,211	190,195	4,301	9,521	176,373
$50,000 to $60,000	20	1,089,538	455,385	4,272	72,704	15,271	64,574	9,088	88,933	1,123		87,810
$60,000 to $70,000	21	1,355,735	603,522	10,267	220,608	22,662	84,019	27,576	134,257	1,735	611	131,911
$70,000 to $80,000	11	816,259	401,509	4,364	66,544	13,553	67,412	8,318	89,283	749	43	88,491
$80,000 to $90,000	6	504,419	232,616	15,786	38,936	7,131	40,251	4,867	52,249	214		52,035
$90,000 to $100,000	4	377,242	222,916	800	24,592	5,112	37,804	3,074	45,990	411		45,579
$100,000 to $150,000	10	1,121,413	669,826	27,591	104,832	13,624	126,716	13,104	153,444	1,207	338	151,899
$150,000 to $200,000	4	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$200,000 to $250,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

OREGON—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$883,541	$804,561	$1,215	$332,392	$893	$80,671	$41,549	$123,113	$175	$1,857	$121,081
Total	32,542	132,022,718	13,602,468	160,932	923,928	900,022	910,138	115,491	1,925,651	125,252	12,407	1,787,992
Nontaxable [2]	11,848	32,692,518	2,087,966									
Taxable	20,694	99,330,200	11,514,502	160,932	923,928	900,022	910,138	115,491	1,925,651	125,252	12,407	1,787,992

PENNSYLVANIA

Under $1,000 [2]	6,876	$4,486,909	$1,203,412									
Under $1,000	1,632	984,655	240,512			$10,650			$10,650	$2,662		$7,988
$1,000 to $2,000 [2]	49,753	78,040,714	3,875,832									
$1,000 to $2,000	37,559	64,872,851	1,210,630			165,216			165,216	41,304		123,912
$2,000 to $3,000 [2]	39,813	98,488,945	6,659,294									
$2,000 to $3,000	44,566	107,824,608	3,841,843			592,752			592,752	148,188		444,564
$3,000 to $4,000 [2]	42,804	150,877,545	6,643,062									
$3,000 to $4,000	25,128	89,072,089	5,661,036			480,461			480,461	120,115		360,346
$4,000 to $5,000 [2]	15,128	65,630,328	8,204,156									
$4,000 to $5,000	43,640	196,949,148	8,229,681			769,092			769,092	192,273		576,819
$5,000 to $6,000 [2]	209	1,131,335	621,200									
$5,000 to $6,000	13,400	73,366,121	5,742,411			345,773			345,773	74,198		271,575
$6,000 to $7,000 [2]	98	631,221	568,495									
$6,000 to $7,000	9,589	62,025,593	3,692,173			375,437			375,437	192,582		182,855
$7,000 to $8,000 [2]	57	427,288	430,856									
$7,000 to $8,000	7,073	52,877,044	3,907,165			386,821			386,821	65,422		321,399
$8,000 to $9,000 [2]	38	320,773	375,995									

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$8,000 to $9,000	5,430	46,042,923	4,123,808			389,649			389,649	60,162		329,487
$9,000 to $10,000 [2]	42	397,296	388,419									
$9,000 to $10,000	4,287	40,682,108	3,969,957			407,906			407,906	59,998		347,908
$10,000 to $11,000	3,335	35,596,298	5,088,673	$63,262		392,028	$17,888		409,916	51,796		358,120
$11,000 to $12,000	2,758	31,695,391	4,504,217	101,721		384,277	41,593		425,870	50,345		375,525
$12,000 to $13,000	2,398	29,925,212	5,694,864	62,779		397,125	59,268		456,393	49,796		406,597
$13,000 to $14,000	1,924	25,942,000	5,603,365	42,194		376,376	66,904		443,280	50,130		393,150
$14,000 to $15,000	1,627	23,578,553	4,818,792	65,278		363,562	81,206		444,768	46,601		398,167
$15,000 to $20,000	5,730	98,702,079	26,062,663	288,265		1,780,758	691,984		2,472,742	221,109		2,251,633
$20,000 to $25,000	3,244	72,150,536	25,768,721	266,592		1,487,224	1,098,828		2,586,052	182,196		2,403,856
$25,000 to $30,000	2,092	57,119,653	18,143,537	126,200		1,299,227	1,401,778		2,701,005	130,762		2,570,243
$30,000 to $40,000	2,332	80,245,730	29,233,368	267,349	$960,560	1,946,118	2,859,405	$123,820	4,929,343	157,045	$39,562	4,732,736
$40,000 to $50,000	1,241	55,431,813	20,986,190	216,125	2,227,040	1,288,504	2,678,494	278,380	4,245,378	85,144	59,868	4,100,366
$50,000 to $60,000	770	42,112,130	14,666,056	179,731	3,498,064	958,769	2,421,071	437,258	3,817,098	60,026	39,704	3,717,368
$60,000 to $70,000	495	32,035,840	12,201,815	126,824	3,722,752	639,535	2,108,628	465,344	3,213,567	37,912	20,195	3,155,460
$70,000 to $80,000	383	28,523,879	9,733,387	72,038	3,667,544	625,269	2,127,585	458,443	3,211,297	32,449	39,154	3,139,694
$80,000 to $90,000	242	20,502,020	8,234,983	85,645	2,418,832	449,594	1,784,051	302,354	2,535,999	25,312	35,086	2,475,601
$90,000 to $100,000	198	18,666,945	7,756,034	228,241	2,522,376	366,939	1,717,035	315,297	2,399,271	16,376	38,730	2,344,165
$100,000 to $150,000	509	61,566,152	25,851,372	191,725	11,205,480	1,108,670	6,232,353	1,409,685	8,741,708	51,928	85,366	8,604,414
$150,000 to $200,000	172	29,763,036	12,704,998	105,717	6,578,080	594,654	3,358,977	822,260	4,685,891	16,945	138,870	4,530,076
$200,000 to $250,000	82	18,206,483	7,767,653	86,649	5,103,264	259,001	2,004,990	637,908	2,901,899	7,298	10,851	2,883,750
$250,000 to $300,000	48	13,223,829	4,831,351	9,584	3,681,760	203,316	1,454,660	460,220	2,123,196	4,968	561	2,117,667
$300,000 to $400,000	50	17,096,116	7,481,809	92,878	7,169,648	215,412	1,675,683	896,206	2,787,301	4,512	15,714	2,767,075
$400,000 to $500,000	31	13,853,719	6,591,837	41,445	5,854,528	114,856	1,385,459	731,816	2,232,131	2,962	2,204	2,226,965
$500,000 to $750,000	41	25,024,994	11,704,013	29,165	9,872,312	216,899	2,714,130	1,234,039	4,165,068	2,590	5,261	4,157,217
$750,000 to $1,000,000	17	14,403,389	8,308,608	44,423	4,429,090	92,670	1,857,476	553,636	2,503,782	1,414	10,317	2,492,051
$1,000,000 to $1,500,000	17	20,911,856	3,859,902	468	15,715,696	71,294	908,753	1,964,462	2,944,509	1,633	91	2,942,785
$1,500,000 to $2,000,000	6	10,259,432	4,710,192		4,243,264	72,563	1,155,811	530,408	1,758,782	854		1,757,928
$2,000,000 to $3,000,000	2	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$3,000,000 to $4,000,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$4,000,000 to $5,000,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$5,000,000 and over	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
Classes grouped [3]		19,638,940	10,503,604		10,709,592	3,700	1,752,509	1,338,699	3,094,908	25		3,094,883
Total	376,923	2,031,305,849	372,711,942	2,794,298	103,669,882	19,547,157	43,656,519	12,951,235	76,154,911	2,249,032	541,534	73,364,345
Nontaxable [2]	154,818	460,432,354	28,970,721									
Taxable	222,105	1,630,873,495	343,741,221	2,794,298	103,669,882	19,547,157	43,656,519	12,951,235	76,154,911	2,249,032	541,534	73,364,345

RHODE ISLAND

Under $1,000 [2]	622	$354,813	$135,484									
Under $1,000	184	100,870	32,023			$985			$985	$246		$739
$1,000 to $2,000 [2]	3,920	6,455,616	483,593									
$1,000 to $2,000	3,744	6,433,214	152,125			16,439			16,439	4,110		12,329
$2,000 to $3,000 [2]	3,549	8,676,429	762,380									
$2,000 to $3,000	2,219	5,296,272	308,233			26,596			26,596	6,649		19,947

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

RHODE ISLAND—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$3,000 to $4,000 [2]	3,130	$11,056,502	$879,708									
$3,000 to $4,000	1,834	6,600,045	506,072			$22,500			$22,500	$5,625		$16,875
$4,000 to $5,000 [2]	1,251	5,436,520	672,606									
$4,000 to $5,000	2,955	13,257,884	648,879			41,558			41,558	10,389		31,169
$5,000 to $6,000 [2]	138	743,655	307,541									
$5,000 to $6,000	1,041	5,705,826	434,368			26,652			26,652	5,715		20,937
$6,000 to $7,000 [2]	54	346,349	275,025									
$6,000 to $7,000	677	4,382,262	331,418			25,741			25,741	5,304		20,437
$7,000 to $8,000 [2]	27	203,046	184,335									
$7,000 to $8,000	533	3,984,345	349,419			29,346			29,346	5,197		24,149
$8,000 to $9,000 [2]	27	230,412	185,912									
$8,000 to $9,000	421	3,570,718	407,302			29,428			29,428	5,371		24,057
$9,000 to $10,000 [2]	30	283,222	305,838									
$9,000 to $10,000	325	3,090,394	388,633			29,629			29,629	5,083		24,546
$10,000 to $11,000	272	2,853,033	658,852	$2,021		27,448	$1,320		28,768	4,450		24,318
$11,000 to $12,000	215	2,474,169	553,081	17,524		26,951	3,201		30,152	4,611		25,541
$12,000 to $13,000	180	2,246,007	509,142	1,321		27,003	4,499		31,502	4,109		27,393
$13,000 to $14,000	159	2,145,500	481,339	7,204		28,958	5,533		34,491	5,101		29,390
$14,000 to $15,000	136	1,970,479	586,345	13,007		26,412	6,716		33,128	4,207		28,921
$15,000 to $20,000	464	8,024,447	2,458,719	36,362		130,311	56,590		186,901	20,748		166,153
$20,000 to $25,000	258	5,744,735	1,919,245	8,783		103,760	87,947		191,707	14,371		177,336
$25,000 to $30,000	173	4,709,646	1,031,377	14,185		95,935	114,761		210,696	11,922		198,774
$30,000 to $40,000	186	6,443,613	2,414,827	7,467	$64,928	137,412	232,163	$8,116	377,691	13,395	$2,498	361,798
$40,000 to $50,000	117	5,217,988	2,242,805	16,997	181,456	104,097	253,203	22,682	379,982	8,803	6,752	364,427
$50,000 to $60,000	80	4,363,401	1,960,515	4,341	231,080	82,597	259,222	28,885	370,704	6,414	14,722	349,568
$60,000 to $70,000	48	3,108,099	1,227,353	14,991	249,800	64,997	214,032	31,225	310,254	4,148	484	305,622
$70,000 to $80,000	19	1,407,419	697,316	2,945	205,248	19,312	103,171	25,656	148,139	1,559	588	145,992
$80,000 to $90,000	25	2,129,064	950,279	933	96,984	47,575	201,470	12,123	261,168	2,684	627	257,857
$90,000 to $100,000	15	1,414,681	768,839	1,386	121,808	22,451	138,358	15,226	176,035	1,333	19,210	155,492
$100,000 to $150,000	47	5,565,763	2,783,177	19,647	1,019,824	79,088	534,336	127,478	740,902	2,954	13,685	724,263
$150,000 to $200,000	17	2,989,271	1,490,883	159	977,952	24,666	277,464	122,244	424,374	839	3,454	420,081
$200,000 to $250,000	10	2,246,951	1,000,561	3,957	530,488	32,316	261,662	66,311	360,289	1,239		359,050

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$250,000 to $300,000	5	1,354,384	424,937		496,792	20,829	130,556	62,099	213,484	527		212,957
$300,000 to $400,000	8	2,812,075	1,158,108	1,904	1,198,024	24,099	258,783	149,753	432,635	725		431,910
$400,000 to $500,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000	5	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		5,526,161	2,305,995	22,998	2,766,096	23,456	487,664	345,762	856,882	933		855,949
Total	29,123	160,955,280	35,974,589	198,132	8,140,480	1,398,547	3,632,651	1,017,560	6,048,758	168,761	62,020	5,817,977
Nontaxable [2]	12,748	33,786,564	4,192,422									
Taxable	16,375	127,168,716	31,782,167	198,132	8,140,480	1,398,547	3,632,651	1,017,560	6,048,758	168,761	62,020	5,817,977

SOUTH CAROLINA

Under $1,000 [2]	524	$308,806	$69,985									
Under $1,000	66	41,732	6,447			$467			$467	$117		$350
$1,000 to $2,000 [2]	2,419	3,921,327	194,324									
$1,000 to $2,000	2,062	3,777,596	25,125			10,812			10,812	2,703		8,109
$2,000 to $3,000 [2]	1,861	4,573,815	306,687									
$2,000 to $3,000	1,306	3,069,434	85,526			15,334			15,334	3,833		11,501
$3,000 to $4,000 [2]	2,731	9,773,850	394,900									
$3,000 to $4,000	707	2,532,263	79,203			10,304			10,304	2,576		7,728
$4,000 to $5,000 [2]	1,073	4,691,428	546,328									
$4,000 to $5,000	984	4,402,740	184,783			14,540			14,540	3,635		10,905
$5,000 to $6,000 [2]	84	452,318	211,602									
$5,000 to $6,000	412	2,263,428	107,243			9,359			9,359	1,897		7,462
$6,000 to $7,000 [2]	45	291,351	137,141									
$6,000 to $7,000	303	1,958,063	137,069			10,521			10,521	1,904		8,617
$7,000 to $8,000 [2]	23	173,466	152,881									
$7,000 to $8,000	199	1,493,785	156,786			8,961			8,961	1,406		7,555
$8,000 to $9,000 [2]	25	209,193	126,373									
$8,000 to $9,000	163	1,374,449	145,332			10,496			10,496	1,563		8,933
$9,000 to $10,000 [2]	11	105,247	94,633									
$9,000 to $10,000	110	1,038,367	148,152			8,278			8,278	1,134		7,144
$10,000 to $11,000	89	929,585	199,039	$425		8,575	$400		8,975	1,467		7,508
$11,000 to $12,000	71	814,376	273,861			7,773	1,024		8,797	1,125		7,672
$12,000 to $13,000	61	758,782	162,613	911		9,198	1,410		10,608	1,060		9,548
$13,000 to $14,000	64	863,186	215,970			10,072	2,204		12,276	1,244		11,032
$14,000 to $15,000	46	622,920	124,528			7,532	1,765		9,297	905		8,392

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

SOUTH CAROLINA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$15,000 to $20,000	126	$2,157,707	$756,234	$6,452		$31,534	$14,622		$46,156	$3,717		$42,439
$20,000 to $25,000	66	1,474,624	411,472	4,238		30,971	22,701		53,672	4,067		49,605
$25,000 to $30,000	41	1,117,238	411,341	925		21,435	27,293		48,728	2,663		46,065
$30,000 to $40,000	26	875,943	325,994	7,595	$944	18,625	31,077	$118	49,820	2,031		47,789
$40,000 to $50,000	20	893,475	380,368		31,976	15,956	43,479	3,997	63,432	1,825	$1,313	60,294
$50,000 to $60,000	2	111,275	30,033	905	3,360	3,074	7,182	420	10,676	209		10,467
$60,000 to $70,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$70,000 to $80,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$80,000 to $90,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$90,000 to $100,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$100,000 to $150,000												
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		589,775	300,796	477	50,400	5,221	41,056	6,300	52,577	428	385	51,764
Total	15,727	57,661,544	6,902,769	21,928	86,680	269,038	194,213	10,835	474,086	41,509	1,698	430,879
Nontaxable [3]	8,796	24,500,801	2,234,854									
Taxable	6,931	33,160,743	4,667,915	21,928	86,680	269,038	194,213	10,835	474,086	41,509	1,698	430,879

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Under $1,000 [2]	636	$388,357	$15,444									
Under $1,000	26	11,982	895			$165			$165	$41		$124
$1,000 to $2,000 [2]	3,106	4,555,319	60,079									
$1,000 to $2,000	1,456	2,511,688	10,805			5,875			5,875	1,469		4,406
$2,000 to $3,000 [2]	2,911	7,541,041	110,447									
$2,000 to $3,000	1,026	2,421,095	21,747			12,649			12,649	3,162		9,487
$3,000 to $4,000 [2]	3,872	13,395,495	299,768									
$3,000 to $4,000	584	2,108,168	17,791			7,984			7,984	1,996		5,988
$4,000 to $5,000 [2]	1,188	5,184,665	280,049									
$4,000 to $5,000	845	3,791,072	60,361			11,615			11,615	2,904		8,711
$5,000 to $6,000 [2]	68	363,717	66,025									
$5,000 to $6,000	450	2,453,078	54,663			10,577			10,577	2,117		8,460
$6,000 to $7,000 [2]	24	153,456	68,349									
$6,000 to $7,000	255	1,647,986	78,457			8,977			8,977	1,392		7,585
$7,000 to $8,000 [2]	11	82,964	51,339									
$7,000 to $8,000	163	1,210,878	72,570			7,840			7,840	1,100		6,740
$8,000 to $9,000 [2]	3	26,186	16,134									
$8,000 to $9,000	102	859,321	42,563			6,822			6,822	832		5,990
$9,000 to $10,000 [2]	1	9,274	5,402									
$9,000 to $10,000	79	752,621	58,166			7,476			7,476	1,152		6,324
$10,000 to $11,000	54	565,428	97,110	$2,700		5,722	$254		5,976	637		5,339
$11,000 to $12,000	39	447,253	51,889	2,090		5,691	571		6,262	566		5,696
$12,000 to $13,000	34	428,378	52,336	4,729		6,758	855		7,613	455		7,158
$13,000 to $14,000	30	400,707	56,870	2,250		6,010	1,006		7,016	657		6,359
$14,000 to $15,000	26	376,715	78,158	2,600		6,060	1,297		7,357	853		6,504
$15,000 to $20,000	50	841,057	109,540	3,200		16,381	5,423		21,804	1,990		19,814
$20,000 to $25,000	23	507,989	60,476			13,069	7,605		20,674	1,203		19,471
$25,000 to $30,000	10	271,765	105,154	8,904		3,900	6,076		9,976	274		9,702
$30,000 to $40,000	7	250,147	105,108	744	$1,352	4,796	9,339	$169	14,304	322		13,982
$40,000 to $50,000	2	90,654	17,743	4,300	6,664	2,248	4,109	833	7,190	332		6,858
$50,000 to $60,000	3	[3]	[3]	[3]		[3]	[3]		[3]	[3]	[3]	[3]
$60,000 to $70,000	1	[3]	[3]	[3]		[3]	[3]		[3]	[3]	[3]	[3]
$70,000 to $80,000												
$80,000 to $90,000												
$90,000 to $100,000	1	[3]	[3]	[3]		[3]	[3]		[3]	[3]	[3]	[3]
$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] Capital net gain from sale of assets held for more than 2 years is included in net income, but capital net loss from sale of assets held for more than 2 years and prior year loss are not deducted.
[2] Nontaxable. Specific exemptions exceed net income.
[3] Classes grouped to conceal net income and identity of taxpayer.

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

SOUTH DAKOTA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$322,904	$228,250	$5		$3,716	$25,572		$29,288	$267	$1,259	$27,762
Total	$17,086	53,971,360	2,353,688	31,522	$8,016	154,331	62,107	$1,002	217,440	23,721	1,259	192,460
Nontaxable [2]	11,820	31,700,474	973,036									
Taxable	5,266	22,270,886	1,380,652	31,522	8,016	154,331	62,107	1,002	217,440	23,721	1,259	192,460
TENNESSEE												
Under $1,000 [2]	891	$536,573	$53,868									
Under $1,000	129	67,117	8,972			$876			$876	$219		$657
$1,000 to $2,000 [2]	4,204	6,474,674	356,948									
$1,000 to $2,000	3,335	5,750,648	98,808			15,180			15,180	3,795		11,385
$2,000 to $3,000 [2]	3,295	8,263,469	488,280									
$2,000 to $3,000	2,926	7,065,707	256,352			38,970			38,970	9,742		29,228
$3,000 to $4,000 [2]	4,900	17,266,709	732,567									
$3,000 to $4,000	2,173	7,855,705	298,000			31,794			31,794	7,949		23,845
$4,000 to $5,000 [2]	1,774	7,730,628	908,502									
$4,000 to $5,000	3,698	16,637,194	503,616			52,819			52,819	13,205		39,614
$5,000 to $6,000 [2]	8	44,486	65,798									
$5,000 to $6,000	1,680	9,184,800	336,583			43,073			43,073	9,818		33,255
$6,000 to $7,000 [2]	4	25,303	13,431									
$6,000 to $7,000	1,092	7,074,342	419,963			42,625			42,625	8,576		34,049
$7,000 to $8,000 [2]	5	35,869	36,474									
$7,000 to $8,000	779	5,813,273	400,088			39,948			39,948	7,191		32,757
$8,000 to $9,000 [2]	4	34,016	43,893									

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$8,000 to $9,000	568	4,808,086	416,226			40,231			40,231	6,606		33,625
$9,000 to $10,000 [2]	6	57,436	75,282									
$9,000 to $10,000	458	4,348,621	453,254			42,227			42,227	7,141		35,086
$10,000 to $11,000	368	3,852,669	690,863	$7,736		37,726	$1,808		39,534	5,692		33,842
$11,000 to $12,000	302	3,469,971	854,396	4,724		37,801	4,464		42,265	5,450		36,815
$12,000 to $13,000	265	3,303,464	648,928	12,253		41,469	6,613		48,082	6,482		41,600
$13,000 to $14,000	187	2,525,135	444,893	2,125		37,061	6,566		43,627	4,762		38,865
$14,000 to $15,000	166	2,403,560	474,007	1,600		36,555	8,318		44,873	6,009		38,864
$15,000 to $20,000	570	9,846,965	2,201,343	17,484		178,231	70,397		248,628	25,619		223,009
$20,000 to $25,000	291	6,509,598	1,875,079	13,919		127,405	98,667		226,072	18,201		207,871
$25,000 to $30,000	190	5,178,483	1,265,688	15,512		121,086	125,874		246,960	13,630		233,330
$30,000 to $40,000	197	6,753,580	2,511,216	9,622	$56,384	144,200	240,518	$7,048	391,766	13,876	$467	377,423
$40,000 to $50,000	83	3,632,336	1,365,355	13,407	100,120	79,161	173,758	12,515	265,434	7,598		257,836
$50,000 to $60,000	47	2,556,572	978,614		157,968	58,792	150,233	19,746	228,771	4,115		224,656
$60,000 to $70,000	34	2,192,460	796,238	6,037	242,544	45,911	146,558	30,318	222,787	3,429		219,358
$70,000 to $80,000	14	1,055,088	326,268		174,768	21,853	71,277	21,846	114,976	1,358	403	113,215
$80,000 to $90,000	15	1,266,251	505,332	190	143,504	22,387	104,467	17,938	144,792	1,954		142,838
$90,000 to $100,000	6	571,229	243,944		137,096	7,478	37,151	17,137	61,766	779		60,987
$100,000 to $150,000	15	1,732,304	892,385	2,125	490,080	15,593	134,494	61,260	211,347	1,600		209,747
$150,000 to $200,000	4	671,352	208,343		146,312	14,275	74,880	18,289	107,444	583		106,861
$200,000 to $250,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$250,000 to $300,000	4	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		1,602,454	922,677	5,493	174,552	27,653	235,985	21,819	285,457	472		284,985
Total	34,689	168,198,127	23,172,474	112,227	1,823,328	1,402,380	1,692,028	227,916	3,322,324	195,851	870	3,125,603
Nontaxable [2]	15,091	40,469,163	2,775,043									
Taxable	19,598	127,728,964	20,397,431	112,227	1,823,328	1,402,380	1,692,028	227,916	3,322,324	195,851	870	3,125,603

TEXAS

Under $1,000 [2]	3,105	$1,780,756	$145,449									
Under $1,000	57	32,458	7,037			$387			$387	$97		$290
$1,000 to $2,000 [2]	12,353	19,307,207	346,152									
$1,000 to $2,000	9,344	16,355,921	68,235			40,017			40,017	10,004		30,013
$2,000 to $3,000 [2]	10,549	26,378,704	1,519,850									

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

TEXAS—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000 to $3,000	10,516	$25,495,606	$350,702			$131,968			$131,968	$32,992		$98,976
$3,000 to $4,000 [2]	13,653	47,723,989	1,678,157									
$3,000 to $4,000	9,345	33,393,828	934,018			159,583			159,583	39,896		119,687
$4,000 to $5,000 [2]	4,554	19,852,145	1,551,042									
$4,000 to $5,000	15,474	69,719,189	1,969,968			299,872			299,872	74,968		224,904
$5,000 to $6,000 [2]	58	309,838	141,650									
$5,000 to $6,000	5,181	28,352,199	2,146,752			167,352			167,352	36,299		131,053
$6,000 to $7,000 [2]	30	193,870	141,939									
$6,000 to $7,000	3,652	23,591,121	1,409,347			176,493			176,493	31,735		144,758
$7,000 to $8,000 [2]	11	80,653	65,529									
$7,000 to $8,000	2,668	19,933,889	1,588,679			178,192			178,192	27,619		150,573
$8,000 to $9,000 [2]	16	135,450	101,389									
$8,000 to $9,000	1,740	14,726,073	1,368,879			152,310			152,310	20,396		131,914
$9,000 to $10,000 [2]	16	149,991	160,074									
$9,000 to $10,000	1,207	11,429,945	1,157,262			140,247			140,247	17,290		122,957
$10,000 to $11,000	866	9,072,671	2,227,677	$18,669		125,797	$4,099		129,896	14,151		115,745
$11,000 to $12,000	591	6,773,978	1,264,968	8,602		99,325	8,578		107,903	9,916		97,987
$12,000 to $13,000	588	7,347,029	1,562,238	6,906		119,494	14,465		133,959	10,805		123,154
$13,000 to $14,000	418	5,634,215	1,896,799	47,334		98,810	14,362		113,172	9,188		103,984
$14,000 to $15,000	359	5,198,901	1,050,516	11,323		99,647	17,552		117,199	7,847		109,352
$15,000 to $20,000	1,083	18,534,178	4,238,872	74,987		379,704	125,517		505,221	27,433		477,788
$20,000 to $25,000	603	13,433,287	5,170,418	85,034		325,642	202,551		528,193	16,133		512,060
$25,000 to $30,000	421	11,515,542	2,904,357	42,287		310,978	282,270		593,248	13,342		579,906
$30,000 to $40,000	438	15,194,478	4,724,244	76,941	$175,008	424,467	546,925	$21,876	993,268	16,090	$76	977,102
$40,000 to $50,000	172	7,688,255	2,231,031	27,010	428,744	196,541	354,254	53,593	604,388	6,431	4,669	593,288
$50,000 to $60,000	111	6,060,211	1,514,657	25,442	413,072	168,349	342,556	51,634	562,539	5,155	1,452	555,932
$60,000 to $70,000	51	3,290,728	1,218,964	13,711	361,568	66,609	208,321	45,196	320,126	2,356		317,770
$70,000 to $80,000	53	4,010,187	1,174,569	19,445	640,600	95,583	287,378	80,075	463,036	1,941	9,492	451,603
$80,000 to $90,000	32	2,728,765	1,431,032	11,416	511,912	40,679	218,241	63,989	322,909	1,214	728	320,967
$90,000 to $100,000	30	2,825,712	790,010	7,618	373,312	77,920	264,896	46,664	389,480	1,999	90	387,391
$100,000 to $150,000	61	7,204,746	1,863,889	20,574	1,394,328	184,227	695,784	174,291	1,054,302	3,561	96	1,050,645
$150,000 to $200,000	18	3,106,061	391,970		709,120	95,455	363,958	88,640	548,053	1,490	19,078	527,485
$200,000 to $250,000	9	1,935,836	459,544		529,632	41,753	213,287	66,204	321,244	525	10,010	310,709

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$250,000 to $300,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$300,000 to $400,000	8	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$400,000 to $500,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$500,000 to $750,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$750,000 to $1,000 000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000 000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		6, 322, 837	2, 015, 853	126, 408	2, 896, 640	73, 615	569, 190	362, 080	1, 004, 885	918	5, 272	998, 695
Total	109, 448	496, 820, 449	54, 983, 718	623, 707	8, 433, 936	4, 471, 016	4, 734, 184	1, 054, 242	10, 259. 442	441, 791	50. 963	9, 766, 688
Nontaxable [2]	44, 345	115, 912, 603	5, 851, 231									
Taxable	65, 103	380, 907, 846	49, 132, 487	623, 707	8, 433, 936	4, 471, 016	4, 734, 184	1, 054, 242	10, 259, 442	441, 791	50, 963	9, 766, 688

UTAH

Under $1,000 [2]	429	$273, 255	$35, 676									
Under $1,000	30	16, 718	6, 446			$139			$139	$35		$104
$1,000 to $2,000 [2]	2, 802	4, 408, 441	180, 383									
$1,000 to $2,000	2, 046	3, 519, 376	23, 009			7, 475			7, 475	1, 869		5, 606
$2,000 to $3,000 [2]	1, 897	4, 710, 997	199, 991									
$2,000 to $3,000	1, 176	2, 779, 037	70, 377			13, 477			13, 477	3, 369		10, 108
$3,000 to $4,000 [2]	2, 534	8, 878, 116	573, 975									
$3,000 to $4,000	608	2, 170, 126	90, 035			8, 406			8, 406	2, 101		6, 305
$4,000 to $5,000 [2]	1, 058	4, 640, 216	430, 346									
$4,000 to $5,000	1, 262	5, 716, 960	214, 925			15, 338			15, 338	3, 834		11, 504
$5,000 to $6,000 [2]	145	781, 776	196, 212									
$5,000 to $6,000	446	2, 436, 525	115, 996			9, 045			9, 045	2, 006		7, 039
$6,000 to $7,000 [2]	36	232, 974	86, 413									
$6,000 to $7,000	359	2, 311, 953	163, 779			11, 171			11, 171	2, 046		9, 125
$7,000 to $8,000 [2]	25	187, 542	121, 132									
$7,000 to $8,000	244	1, 823, 939	137, 373			11, 035			11, 035	1, 917		9, 118
$8,000 to $9,000 [2]	23	195, 348	159, 037									
$8,000 to $9,000	173	1, 467, 897	160, 267			9, 904			9, 904	1, 720		8, 184
$9,000 to $10,000 [2]	28	264, 082	219, 776									
$9,000 to $10,000	125	1, 182, 437	185, 890			9, 157			9, 157	1, 754		7, 403
$10,000 to $11,000	105	1, 093, 171	211, 874	$1, 273		9, 289	$440		9, 729	1, 441		8, 288
$11,000 to $12,000	83	946, 981	295, 737	1, 933		8, 060	1, 126		9, 186	1, 307		7, 879
$12,000 to $13,000	53	663, 590	204, 932	405		6, 477	1, 336		7, 813	938		6, 875
$13,000 to $14,000	55	739, 001	149, 547	18		8, 730	1, 893		10, 623	864		9, 759
$14,000 to $15,000	44	638, 676	193, 129	1, 576		8, 292	2, 217		10, 509	883		9, 626

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

UTAH—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$15,000 to $20,000	109	$1,847,176	$517,325	$1,009		$27,785	$12,023		$39,808	$3,368		$36,440
$20,000 to $25,000	67	1,476,850	582,657	1,215		22,997	22,015		45,012	2,581		42,431
$25,000 to $30,000	39	1,085,467	500,738	710		17,927	27,837		45,764	1,999		43,765
$30,000 to $40,000	49	1,701,194	629,276	3,452	$6,316	35,630	62,958	$787	99,375	2,838	$443	96,094
$40,000 to $50,000	21	922,997	531,359			16,750	47,149		63,899	858	19	63,022
$50,000 to $60,000	9	500,258	146,987	900	59,704	11,497	27,405	7,463	46,365	784		45,581
$60,000 to $70,000	6	378,171	258,881	1,445	55,088	2,561	22,356	6,886	31,803	418	1,698	29,687
$70,000 to $80,000	4	297,470	217,106	1,573	11,344	3,460	25,366	1,418	30,244	37		30,207
$80,000 to $90,000	4	336,005	290,481			2,297	34,481		36,778	77		36,701
$90,000 to $100,000	2	186,844	134,264			1,993	20,820		22,813	268	4,803	17,742
$100,000 to $150,000	4	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		823,385	124,357	24	574,544	5,060	25,238	71,818	102,116	212		101,904
Total	16,101	61,634,951	8,359,688	15,533	706,996	283,952	334,660	88,372	706,984	39,524	6,963	660,497
Nontaxable [2]	8,977	24,572,747	2,202,941									
Taxable	7,124	37,062,204	6,156,747	15,533	706,996	283,952	334,660	88,372	706,984	39,524	6,963	660,497

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Under $1,000 [2]	100	$60,890	$8,893									
Under $1,000	46	22,942	3,095			$295			$295	$74		$221
$1,000 to $2,000 [2]	1,014	1,633,932	140,693									
$1,000 to $2,000	1,463	2,515,650	46,581			5,198			5,198	1,299		3,899
$2,000 to $3,000 [2]	854	2,118,526	215,964									
$2,000 to $3,000	867	2,074,037	75,186			10,168			10,168	2,542		7,626
$3,000 to $4,000 [2]	1,192	4,211,561	341,635									
$3,000 to $4,000	619	2,242,471	65,895			8,484			8,484	2,121		6,363
$4,000 to $5,000 [2]	428	1,867,473	276,904									
$4,000 to $5,000	977	4,394,625	192,454			13,918			13,918	3,480		10,438
$5,000 to $6,000 [2]	99	539,442	200,694									
$5,000 to $6,000	402	2,192,570	161,719			10,042			10,042	2,160		7,882
$6,000 to $7,000 [2]	35	225,145	152,142									
$6,000 to $7,000	254	1,637,865	151,460			9,034			9,034	1,608		7,426
$7,000 to $8,000 [2]	33	247,378	229,254									
$7,000 to $8,000	216	1,613,570	145,452			10,608			10,608	1,617		8,991
$8,000 to $9,000 [2]	11	94,785	85,237									
$8,000 to $9,000	161	1,359,321	181,216			10,190			10,190	1,576		8,614
$9,000 to $10,000 [2]	10	94,413	98,654									
$9,000 to $10,000	110	1,042,158	115,752			9,881			9,881	1,194		8,687
$10,000 to $11,000	79	824,762	217,780	$2,336		7,630	$353		7,983	1,074		6,909
$11,000 to $12,000	73	842,667	218,570	1,444		8,967	1,134		10,101	959		9,142
$12,000 to $13,000	85	1,062,148	226,226	384		13,243	2,137		15,380	1,194		14,186
$13,000 to $14,000	47	635,882	195,743	863		7,190	1,633		8,823	878		7,945
$14,000 to $15,000	35	509,006	145,133	419		6,364	1,769		8,133	1,113		7,020
$15,000 to $20,000	132	2,289,821	640,016	4,311		38,100	16,784		54,884	4,578		50,306
$20,000 to $25,000	67	1,489,914	575,334	4,197		24,665	22,902		47,567	2,972		44,595
$25,000 to $30,000	45	1,195,342	443,753	3,722		24,587	29,468		54,055	1,701		52,354
$30,000 to $40,000	34	1,177,886	413,523	9,538	$29,720	24,803	42,140	$3,715	70,658	1,872	$3,090	65,696
$40,000 to $50,000	27	1,194,516	568,803	12,906	42,672	19,523	57,539	5,334	82,396	2,603		79,793
$50,000 to $60,000	12	664,176	290,102	1,433	63,864	12,015	34,760	7,983	54,758	998	59	53,701
$60,000 to $70,000	11	694,390	276,404	1,121	140,632	7,808	33,167	17,579	58,554	682	1,555	56,317
$70,000 to $80,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$80,000 to $90,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$90,000 to $100,000	3	277,201	101,598		44,632	6,222	23,216	5,579	35,017	213		34,804
$100,000 to $150,000	11	1,285,061	581,729		559,040	5,431	76,396	69,880	151,707	538		151,169
$150,000 to $200,000	2	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$200,000 to $250,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$250,000 to $300,000												
$300,000 to $400,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,000 to $500,000	1	[3]	[3]		[3]	[3]	[3]	[3]	[3]	[3]		[3]
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

VERMONT—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$1,525,634	$816,920		$590,816	$4,358	$138,046	$73,852	$216,256	$381		$215,875
Total	9,559	45,857,160	8,600,514	$42,674	1,471,376	298,724	481,444	183,922	964,090	39,427	$4,704	919,959
Nontaxable [2]	3,776	11,093,545	1,750,070									
Taxable	5,783	34,763,615	6,850,444	42,674	1,471,376	298,724	481,444	183,922	964,090	39,427	4,704	919,959

VIRGINIA

Under $1,000 [2]	536	$308,531	$62,275									
Under $1,000	112	69,843	15,083			$679			$679	$170		$509
$1,000 to $2,000 [2]	4,487	7,250,171	344,567									
$1,000 to $2,000	4,948	8,598,441	110,122			21,195			21,195	5,299		15,896
$2,000 to $3,000 [2]	3,389	8,323,684	563,527									
$2,000 to $3,000	3,576	8,533,740	285,192			42,910			42,910	10,727		32,183
$3,000 to $4,000 [2]	5,312	18,742,812	960,202									
$3,000 to $4,000	2,117	7,631,252	272,218			32,812			32,812	8,203		24,609
$4,000 to $5,000 [2]	2,027	8,820,993	1,076,581									
$4,000 to $5,000	3,928	17,777,425	618,750			52,493			52,493	13,123		39,370
$5,000 to $6,000 [2]	282	1,523,041	644,642									
$5,000 to $6,000	1,535	8,389,036	411,052			35,848			35,848	7,849		27,999
$6,000 to $7,000 [2]	147	949,939	621,143									
$6,000 to $7,000	1,002	6,489,335	451,911			35,670			35,670	6,773		28,897
$7,000 to $8,000 [2]	91	680,064	540,061									
$7,000 to $8,000	731	5,457,114	478,465			35,018			35,018	6,404		28,614
$8,000 to $9,000 [2]	60	505,617	384,856									

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$8,000 to $9,000	535	4,524,566	596,544			32,433			32,433	5,538		26,895
$9,000 to $10,000 [2]	43	406,891	360,762									
$9,000 to $10,000	395	3,738,529	562,425			32,328			32,328	5,096		27,232
$10,000 to $11,000	279	2,924,507	716,557	$4,529		25,787	$1,421		27,208	3,965		23,243
$11,000 to $12,000	242	2,783,445	822,632	6,318		27,402	3,610		31,012	3,816		27,196
$12,000 to $13,000	209	2,611,930	691,227	9,527		27,501	5,226		32,727	3,805		28,922
$13,000 to $14,000	181	2,439,028	643,127	3,278		28,090	6,226		34,316	4,408		29,908
$14,000 to $15,000	160	2,317,758	703,342	24,194		29,123	7,947		37,070	4,006		33,064
$15,000 to $20,000	431	7,454,660	2,240,512	9,967		120,365	52,762		173,127	14,798		158,329
$20,000 to $25,000	220	4,905,820	1,784,977	14,796		81,523	76,257		157,780	9,606		148,174
$25,000 to $30,000	162	4,408,315	1,729,341	20,647		86,559	106,813		193,372	9,332		184,040
$30,000 to $40,000	149	5,114,348	1,915,091	47,647	$84,488	103,385	180,858	$10,561	294,804	8,864	$2,632	283,308
$40,000 to $50,000	81	3,599,622	1,260,055	11,421	127,560	87,499	173,356	15,945	276,800	5,781	5,038	265,981
$50,000 to $60,000	47	2,564,537	1,112,759	538	110,624	55,216	154,384	13,828	223,428	3,407	11,102	208,919
$60,000 to $70,000	28	1,806,156	732,052	22,759	172,320	35,957	123,575	21,540	181,072	2,892	4,857	173,323
$70,000 to $80,000	15	1,141,755	502,670	2,760	93,976	23,453	99,865	11,747	135,065	1,584		133,481
$80,000 to $90,000	10	843,620	293,874	4		21,550	80,235		101,785	1,408		100,377
$90,000 to $100,000	10	903,816	237,817	3,758	224,776	18,479	62,373	28,097	108,949	752		108,197
$100,000 to $150,000	15	1,795,283	936,107	18,292	248,728	28,038	193,502	31,091	252,631	1,551	12,647	238,433
$150,000 to $200,000	8	1,439,500	461,316	29	261,864	34,738	177,327	32,733	244,798	887		243,911
$200,000 to $250,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$250,000 to $300,000	3	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$300,000 to $400,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$400,0 0 to $500,000												
$500,000 to $750,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]		[3]
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		2,481,893	585,656	971	1,697,720	13,627	115,384	212,215	341,226	824		340,402
Total	37,507	170,257,017	26,729,490	201,435	3,022,056	1,169,678	1,621,121	377,757	3,168,556	150,868	36,276	2,981,412
Nontaxable [2]	16,374	47,511,743	5,558,616									
Taxable	21,133	122,745,274	21,170,874	201,435	3,022,056	1,169,678	1,621,121	377,757	3,168,556	150,868	36,276	2,981,412

WASHINGTON

Under $1,000 [2]	1,640	$1,004,584	$17,868									
Under $1,000	93	60,415				$1,004			$1,004	$251		$753
$1,000 to $2,000 [2]	10,121	16,197,093	453,411									
$1,000 to $2,000	18,361	31,584,181	23,507			64,025			64,025	16,006		48,019
$2,000 to $3,000 [2]	7,057	17,283,291	670,698									

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WASHINGTON—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000 to $3,000	8,568	$19,884,875	$77,960			$99,459			$99,459	$24,865		$74,594
$3,000 to $4,000 [2]	8,047	28,719,971	1,178,660									
$3,000 to $4,000	3,923	14,110,467	207,076			69,046			69,046	17,261		51,785
$4,000 to $5,000 [2]	3,172	13,743,680	1,028,082									
$4,000 to $5,000	6,622	29,532,344	812,707			168,065			168,065	42,016		126,049
$5,000 to $6,000 [2]	39	209,683	52,991									
$5,000 to $6,000	3,170	17,341,364	724,350			87,809			87,809	21,686		66,123
$6,000 to $7,000 [2]	20	127,956	80,253									
$6,000 to $7,000	2,088	13,479,937	785,873			94,865			94,865	16,981		77,884
$7,000 to $8,000 [2]	14	105,743	78,601									
$7,000 to $8,000	1,374	10,266,097	892,707			87,767			87,767	14,529		73,238
$8,000 to $9,000 [2]	16	136,176	66,343									
$8,000 to $9,000	846	7,166,597	716,002			70,245			70,245	10,745		59,500
$9,000 to $10,000 [2]	13	122,910	99,059									
$9,000 to $10,000	560	5,286,714	726,768			58,551			58,551	8,114		50,437
$10,000 to $11,000	383	4,011,336	683,350	$10,895		49,812	$1,798		51,610	6,463		45,147
$11,000 to $12,000	316	3,631,408	778,155	13,947		38,795	4,651		43,446	5,878		37,568
$12,000 to $13,000	221	2,753,363	630,094	1,450		41,291	5,300		46,591	4,330		42,261
$13,000 to $14,000	174	2,350,247	572,067	6,209		37,508	5,919		43,427	4,279		39,148
$14,000 to $15,000	164	2,380,122	562,010	27,852		41,487	8,235		49,722	4,465		45,257
$15,000 to $20,000	415	7,163,343	2,276,565	24,629		127,199	50,369		177,568	10,747		166,821
$20,000 to $25,000	215	4,779,185	1,910,816	30,945		90,733	72,575		163,308	6,621		156,687
$25,000 to $30,000	114	3,082,077	1,403,984	23,937		60,833	74,465		135,298	3,093		132,205
$30,000 to $40,000	114	3,898,697	1,851,046	31,167	$29,216	72,306	133,191	$3,652	209,149	3,757	$870	204,522
$40,000 to $50,000	69	3,057,818	1,637,969	38,296	107,528	48,693	147,717	13,441	209,851	2,506	1,036	206,309
$50,000 to $60,000	34	1,847,323	815,141	42	154,472	32,711	106,157	19,309	158,177	1,067		157,110
$60,000 to $70,000	20	1,292,512	565,755	11,530	202,408	21,013	76,346	25,301	122,660	513		122,147
$70,000 to $80,000	13	978,185	472,944	17,394	96,432	14,328	76,981	12,054	103,363	465	362	102,536
$80,000 to $90,000	11	949,920	438,467	252	12,576	20,721	97,062	1,572	119,355	1,007		118,348
$90,000 to $100,000	5	462,325	276,878	2,746	132,632	1,296	29,231	16,579	47,106	58		47,048
$100,000 to $150,000	4	504,897	246,783	4,148	61,120	8,395	55,569	7,640	71,604	570		71,034
$150,000 to $200,000	7	1,238,964	120,052	28	1,019,576	3,134	10,345	127,447	140,926	48		140,878
$200,000 to $250,000	4	883,661	244,471		605,520	971	38,887	75,690	115,548	108		115,440

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$250,000 to $300,000	2	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000												
$400,000 to $500,000	1	(3)	(3)		(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		915,464	435,306		360,136	5,135	88,155	45,017	138,307	53		138,254
Total	78,030	272,544,925	24,614,769	245,467	2,781,616	1,517,197	1,082,953	347,702	2,947,852	228,482	2,268	2,717,102
Nontaxable [2]	30,139	77,651,087	3,725,966									
Taxable	47,891	194,893,838	20,888,803	245,467	2,781,616	1,517,197	1,082,953	347,702	2,947,852	228,482	2,268	2,717,102

WEST VIRGINIA

Under $1,000 [2]	728	$419,484	$162,183									
Under $1,000	23	17,012				$262			$262	$65		$197
$1,000 to $2,000 [2]	4,825	7,580,786	466,752									
$1,000 to $2,000	6,389	10,985,393	89,923			22,854			22,854	5,714		17,140
$2,000 to $3,000 [2]	3,388	8,314,275	617,262									
$2,000 to $3,000	3,553	8,298,253	190,584			40,618			40,618	10,154		30,464
$3,000 to $4,000 [2]	5,176	18,218,487	1,015,468									
$3,000 to $4,000	1,536	5,549,500	218,437			19,985			19,985	4,996		14,989
$4,000 to $5,000 [2]	2,040	8,872,471	1,265,922									
$4,000 to $5,000	2,915	13,136,887	400,515			35,027			35,027	8,757		26,270
$5,000 to $6,000 [2]	287	1,555,135	610,926									
$5,000 to $6,000	1,000	5,503,530	318,632			22,493			22,493	4,946		17,547
$6,000 to $7,000 [2]	157	1,011,812	630,601									
$6,000 to $7,000	689	4,453,059	322,978			23,540			23,540	4,211		19,329
$7,000 to $8,000 [2]	92	682,896	502,489									
$7,000 to $8,000	520	3,886,894	387,982			24,215			24,215	4,019		20,196
$8,000 to $9,000 [2]	55	465,217	395,328									
$8,000 to $9,000	367	3,110,866	367,929			22,719			22,719	3,204		19,515
$9,000 to $10,000 [2]	51	487,858	392,536									
$9,000 to $10,000	274	2,596,136	348,016			22,248			22,248	3,315		18,933
$10,000 to $11,000	232	2,432,553	544,717	$16,774		20,592	$1,160		21,752	3,048		18,704
$11,000 to $12,000	180	2,065,013	620,452	15,852		17,568	2,604		20,172	2,811		17,361
$12,000 to $13,000	158	1,967,764	621,262	7,244		18,733	3,878		22,611	2,758		19,853
$13,000 to $14,000	124	1,666,331	499,554	5,372		17,888	4,232		22,120	2,628		19,492
$14,000 to $15,000	93	1,346,886	447,989	18,918		14,666	4,622		19,288	1,713		17,575

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WEST VIRGINIA—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$15,000 to $20,000	358	$6,159,343	$2,305,686	$14,166		$81,028	$42,860		$123,888	$8,984		$114,904
$20,000 to $25,000	204	4,515,179	1,824,296	7,099		69,908	67,976		137,884	9,195		128,689
$25,000 to $30,000	101	2,772,121	1,158,021	64,272		51,656	68,832		120,488	4,297		116,191
$30,000 to $40,000	138	4,723,068	1,992,294	33,762	$15,984	92,100	170,903	$1,998	265,001	8,680	$1,218	255,103
$40,000 to $50,000	48	2,125,505	1,172,405	6,566	31,104	38,241	106,436	3,888	148,565	3,103		145,462
$50,000 to $60,000	29	1,586,812	653,861	4,920	54,448	34,557	98,785	6,806	140,148	2,207	561	137,380
$60,000 to $70,000	22	1,400,904	992,924	23,483	55,976	14,585	102,021	6,997	123,603	1,198		122,405
$70,000 to $80,000	16	1,209,058	716,646	9,244	47,344	19,319	105,531	5,918	130,768	1,790	13,889	115,089
$80,000 to $90,000	15	1,302,663	1,125,487	24,091	252,008	13,240	122,135	31,501	166,876	949	11,955	153,972
$90,000 to $100,000	6	566,993	335,299	3,081		12,725	63,707		76,432	504		75,928
$100,000 to $150,000	14	1,618,398	1,201,763	4,165	225,888	13,903	170,188	28,236	212,327	903	894	210,530
$150,000 to $200,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$200,000 to $250,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$250,000 to $300,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$300,000 to $400,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$400,000 to $500,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)		(3)
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		2,172,927	626,934	34,074	1,559,416	3,483	82,030	194,927	280,440	148		280,292
Total	35,810	144,777,469	25,544,053	293,083	2,242,168	768,153	1,217,900	280,271	2,266,324	104,297	28,517	2,133,510
Nontaxable [2]	16,799	47,608,421	6,059,467									
Taxable	19,011	97,169,048	19,484,586	293,083	2,242,168	768,153	1,217,900	280,271	2,266,324	104,297	28,517	2,133,510

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Under $1,000 [2]	5,810	$3,655,154	$344,404									
Under $1,000	152	101,572	7,067			$1,450			$1,450	$362		$1,088
$1,000 to $2,000 [2]	23,172	34,754,392	763,647									
$1,000 to $2,000	9,226	15,795,186	179,600			37,968			37,968	9,492		28,476
$2,000 to $3,000 [2]	18,401	45,824,454	1,430,776									
$2,000 to $3,000	8,922	21,439,104	564,555			117,242			117,242	29,311		87,931
$3,000 to $4,000 [2]	10,580	36,045,647	1,729,679									
$3,000 to $4,000	6,495	23,026,760	837,767			116,096			116,096	29,024		87,072
$4,000 to $5,000 [2]	3,213	14,073,731	2,235,186									
$4,000 to $5,000	9,631	43,663,299	1,734,737			163,576			163,576	40,894		122,682
$5,000 to $6,000 [2]	335	1,803,689	720,320									
$5,000 to $6,000	3,482	19,037,559	974,046			84,333			84,333	18,738		65,595
$6,000 to $7,000 [2]	168	1,077,480	650,646									
$6,000 to $7,000	2,295	14,853,015	1,073,494			83,626			83,626	16,055		67,571
$7,000 to $8,000 [2]	74	546,508	420,275									
$7,000 to $8,000	1,617	12,068,803	1,129,080			82,317			82,317	14,841		67,476
$8,000 to $9,000 [2]	64	541,849	400,634									
$8,000 to $9,000	1,217	10,317,132	1,017,969			82,456			82,456	14,242		68,214
$9,000 to $10,000 [2]	61	576,819	636,401									
$9,000 to $10,000	914	8,674,258	1,034,494			78,513			78,513	12,692		65,821
$10,000 to $11,000	665	6,962,765	1,268,808	$4,426		70,721	$3,307		74,028	10,793		63,235
$11,000 to $12,000	539	6,183,890	1,354,513	5,835		67,143	7,886		75,029	10,345		64,684
$12,000 to $13,000	410	5,107,150	1,165,038	20,414		59,556	10,023		69,579	9,749		59,830
$13,000 to $14,000	329	4,436,996	876,230	7,779		59,007	11,469		70,476	8,516		61,960
$14,000 to $15,000	286	4,150,285	968,580	2,104		60,597	14,257		74,854	9,269		65,585
$15,000 to $20,000	922	15,821,007	4,423,016	14,165		256,533	109,448		365,981	38,304		327,677
$20,000 to $25,000	451	9,993,645	3,225,461	46,148		178,592	150,219		328,811	29,361		299,450
$25,000 to $30,000	294	8,023,156	3,291,826	47,778		148,797	197,198		345,995	20,055		325,940
$30,000 to $40,000	301	10,327,486	4,247,720	17,095	$70,416	199,094	370,926	$8,802	578,822	25,423	$808	552,591
$40,000 to $50,000	171	7,556,822	3,468,276	7,464	183,104	142,472	370,103	22,888	535,463	15,332	7,849	512,282
$50,000 to $60,000	87	4,734,306	2,727,680	15,287	210,192	75,168	285,433	26,274	386,875	7,861	9,147	369,867
$60,000 to $70,000	49	3,164,979	1,506,547	9,076	250,928	50,891	216,707	31,366	298,964	4,196	69	294,699
$70,000 to $80,000	34	2,543,432	1,281,415	2,693	301,528	31,870	182,747	37,691	252,308	3,648	2,902	245,758
$80,000 to $90,000	21	1,769,122	904,580	818	94,432	26,896	165,921	11,804	204,621	1,909	10,418	192,294
$90,000 to $100,000	17	1,593,491	987,348	6,248	211,608	17,646	147,525	26,451	191,622	1,497	11,900	178,225
$100,000 to $150,000	48	5,753,431	3,116,962	12,533	672,000	83,919	633,801	84,000	801,720	4,964	86,758	709,998
$150,000 to $200,000	14	2,381,905	816,821	11,183	711,072	37,933	240,277	88,884	367,094	1,600	7,841	357,653
$200,000 to $250,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$250,000 to $300,000	3	841,556	314,937		247,568	13,332	95,050	30,946	139,328	303	225	138,800
$300,000 to $400,000	6	1,972,944	414,598		1,211,792	15,128	114,895	151,474	281,497	575		280,922
$400,000 to $500,000	4	1,755,660	206,713		1,180,552	17,967	95,132	147,569	260,668	23	517	260,128
$500,000 to $750,000	2	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$750,000 to $1,000,000	1	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]	[3]
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												

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

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TABLE 15.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax*—Continued

WISCONSIN—Continued

Income classes	Number of returns	Net income [1]	Income exempt from normal tax			Tax before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations not wholly exempt from tax	Capital net gain from sale of assets held for more than 2 years	Normal tax	Surtax	Tax on capital net gain (12½ per cent)	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss	
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		$5,667,569	$1,275,535	$850	$4,252,256	$8,305	$241,449	$531,532	$781,286	$432	$5,046	$775,808
Total	110,485	418,618,008	55,727,381	231,896	9,597,448	2,469,144	3,663,773	1,199,681	7,332,598	389,806	143,480	6,799,312
Nontaxable [2]	61,878	138,899,723	9,331,968									
Taxable	48,607	279,718,285	46,395,413	231,896	9,597,448	2,469,144	3,663,773	1,199,681	7,332,598	389,806	143,480	6,799,312

WYOMING

Under $1,000 [2]	450	$283,969	$12,183									
Under $1,000	19	10,395				$133			$133	$33		$100
$1,000 to $2,000 [2]	1,477	2,209,554	16,897									
$1,000 to $2,000	1,957	3,368,829	28,665			7,028			7,028	1,757		5,271
$2,000 to $3,000 [2]	1,281	3,180,419	88,509									
$2,000 to $3,000	1,348	3,165,910	31,084			15,967			15,967	3,992		11,975
$3,000 to $4,000 [2]	914	3,133,952	96,629									
$3,000 to $4,000	606	2,161,187	42,365			8,362			8,362	2,090		6,272
$4,000 to $5,000 [2]	252	1,095,392	68,624									
$4,000 to $5,000	932	4,184,761	112,574			12,294			12,294	3,074		9,220
$5,000 to $6,000 [2]	33	178,853	57,295									
$5,000 to $6,000	250	1,373,323	33,466			6,554			6,554	1,378		5,176
$6,000 to $7,000 [2]	14	88,515	49,858									
$6,000 to $7,000	189	1,220,588	54,145			7,499			7,499	1,248		6,251
$7,000 to $8,000 [2]	9	67,713	69,577									
$7,000 to $8,000	138	1,037,264	46,222			7,234			7,234	1,134		6,100
$8,000 to $9,000 [2]	10	85,024	57,002									

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$8,000 to $9,000	85	720,000	49,362			5,862			5,862	811		5,051
$9,000 to $10,000 [1]	6	56,134	63,468									
$9,000 to $10,000	82	775,705	63,196			7,484			7,484	1,000		6,484
$10,000 to $11,000	54	566,353	128,097	$52		4,885	$265		5,150	583		4,567
$11,000 to $12,000	34	389,943	85,267			4,323	498		4,821	541		4,280
$12,000 to $13,000	27	336,648	65,204			4,124	664		4,788	534		4,254
$13,000 to $14,000	30	406,145	143,651			4,513	1,063		5,576	623		4,953
$14,000 to $15,000	17	247,450	31,326			4,781	868		5,649	577		5,072
$15,000 to $20,000	62	1,045,445	275,453	202		16,765	6,747		23,512	2,679		20,833
$20,000 to $25,000	25	553,184	160,165	2,487		11,112	8,391		19,503	983		18,520
$25,000 to $30,000	8	213,819	44,988	5,457		4,633	5,056		9,689	669		9,020
$30,000 to $40,000	10	333,411	41,817		$2,120	9,891	11,505	$265	21,661	530		21,131
$40,000 to $50,000	7	302,026	95,703	125	9,824	7,432	14,184	1,228	22,844	246		22,598
$50,000 to $60,000	6	333,740	121,368		43,936	5,892	17,620	5,492	29,004	67		28,937
$60,000 to $70,000	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$70,000 to $80,000	2	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$80,000 to $90,000												
$90,000 to $100,000												
$100,000 to $150,000	1	(3)	(3)	(3)		(3)	(3)		(3)	(3)		(3)
$150,000 to $200,000												
$200,000 to $250,000												
$250,000 to $300,000												
$300,000 to $400,000												
$400,000 to $500,000												
$500,000 to $750,000												
$750,000 to $1,000,000												
$1,000,000 to $1,500,000												
$1,500,000 to $2,000,000												
$2,000,000 to $3,000,000												
$3,000,000 to $4,000,000												
$4,000,000 to $5,000,000												
$5,000,000 and over												
Classes grouped [3]		355,867	85,085	7,715		11,729	39,136		50,865	449		50,416
Total	10,336	33,481,518	2,319,245	16,038	55,880	168,497	105,997	6,985	281,479	24,998		256,481
Nontaxable [2]	4,446	10,379,525	580,042									
Taxable	5,890	23,101,993	1,739,203	16,038	55,880	168,497	105,997	6,985	281,479	24,998		256,481

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

[2] Nontaxable. Specific exemptions exceed net income.

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

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*

UNITED STATES

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	437,036	$6,298,577,620	$14,412.00	$173,386,694	$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	19,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921	6,662,176	19,577,212,528	2,939.00	719,387,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,777,465,658	3,219.00	661,666,133	86.00
1924	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00
1925	4,171,051	21,894,576,403	5,249.00	734,555,183	176.00
ALABAMA					
1916	2,097	$18,469,010	$8,807.00	$175,989	$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,088	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	169,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
1925	26,278	130,024,575	4,948.00	2,326,213	89.00
ALASKA					
1916	243	$1,878,419	$7,730.00	$17,022	$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 [2]					
1922 [2]					
1923 [2]					
1924 [2]					
1925 [2]					
ARIZONA					
1916	994	$11,777,241	$11,848.00	$191,519	$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	48,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00
1925	10,104	41,382,939	4,096.00	544,953	54.00
ARKANSAS					
1916	2,255	$17,683,678	$7,842.00	$157,513	$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00
1925	20,597	84,474,350	4,101.00	1,434,504	70.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

[2] Included in the State of Washington.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

CALIFORNIA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	21,208	$228,324,945	$10,766.00	$3,595,636	$170.00
1917	182,232	632,608,546	3,471.00	20,355,424	112.00
1918	206,471	701,850,380	3,399.00	36,070,926	175.00
1919	266,720	981,170,941	3,679.00	48,983,856	184.00
1920	396,973	1,329,006,594	3,348.00	50,447,505	127.00
1921	386,082	1,168,021,448	3,025.00	36,438,432	94.00
1922	420,923	1,357,524,521	3,225.00	43,778,932	104.00
1923	517,109	1,697,902,803	3,283.00	39,958,780	77.00
1924	511,218	1,741,063,671	3,406.00	37,880,658	74.00
1925	305,074	1,490,419,792	4,885.00	37,127,167	122.00

COLORADO

1916	4,435	$53,854,130	$12,143.00	$1,055,758	$238.00
1917	40,627	137,853,875	3,393.00	5,184,948	128.00
1918	54,160	159,487,951	2,945.00	5,844,925	108.00
1919	57,526	191,001,999	3,320.00	7,196,593	125.00
1920	74,198	219,277,184	2,955.00	6,766,900	91.00
1921	69,676	174,490,980	2,504.00	3,862,862	55.00
1922	67,463	184,572,407	2,736.00	4,869,555	72.00
1923	72,366	200,572,724	2,772.00	3,267,732	45.00
1924	73,350	205,087,973	2,796.00	3,162,736	43.00
1925	35,808	150,363,411	4,199.00	2,840,926	79.00

CONNECTICUT

1916	9,713	$133,858,341	$13,781.00	$2,824,846	$291.00
1917	64,472	249,186,724	3,865.00	10,595,737	164.00
1918	86,489	295,617,840	3,418.00	17,690,343	205.00
1919	110,409	347,929,674	3,151.00	16,833,829	152.00
1920	148,195	451,737,702	3,048.00	15,774,598	106.00
1921	123,269	343,017,186	2,783.00	10,633,045	86.00
1922	128,431	401,720,143	3,128.00	13,130,562	102.00
1923	149,820	473,804,719	3,162.00	11,199,184	75.00
1924	143,406	478,174,249	3,334.00	12,593,904	88.00
1925	74,595	404,498,337	5,423.00	13,533,997	181.00

DELAWARE

1916	1,346	$57,798,410	$42,941.00	$3,695,605	$2,746.00
1917	8,032	56,459,176	7,029.00	9,350,461	1,164.00
1918	10,239	48,358,031	4,723.00	7,158,522	699.00
1919	16,059	62,901,249	3,917.00	7,495,453	467.00
1920	18,937	55,633,321	2,938.00	2,122,025	112.00
1921	15,889	43,676,893	2,749.00	1,284,365	81.00
1922	17,141	53,981,068	3,149.00	1,833,712	107.00
1923	19,202	57,186,685	2,978.00	1,402,093	73.00
1924	18,892	64,179,747	3,397.00	2,432,617	128.00
1925	9,131	54,897,972	6,012.00	2,780,200	304.00

DISTRICT OF COLUMBIA

1916	6,808	$67,334,621	$9,891.00	$1,068,644	$157.00
1917	33,737	113,499,332	3,364.00	4,499,820	133.00
1918	50,776	154,963,835	3,052.00	8,832,200	174.00
1919	88,616	234,959,904	2,651.00	8,869,833	100.00
1920	109,730	299,802,574	2,732.00	9,468,632	86.00
1921	89,966	248,345,804	2,760.00	7,704,564	86.00
1922	77,923	231,328,739	2,969.00	8,336,587	107.00
1923	75,796	221,950,528	2,928.00	6,097,678	80.00
1924	77,836	253,312,253	3,254.00	5,765,861	74.00
1925	43,293	200,353,699	4,628.00	5,718,046	132.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

FLORIDA

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

GEORGIA

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

HAWAII

1916	1,144	$20,362,022	$17,799.00	$366,802	$321.00
1917	3,131	21,888,755	6,991.00	1,174,831	375.00
1918	4,242	20,054,940	4,728.00	1,857,352	438.00
1919	8,136	33,164,366	4,076.00	2,145,194	264.00
1920	13,715	55,572,896	4,052.00	4,075,539	297.00
1921	11,481	37,840,014	3,296.00	1,451,776	126.00
1922	11,597	37,122,696	3,201.00	1,387,398	120.00
1923	12,421	42,829,250	3,448.00	1,319,276	106.00
1924	12,387	46,395,290	3,745.00	1,481,883	120.00
1925	9,306	41,465,375	4,456.00	944,053	101.00

IDAHO

1916	756	$7,927,064	$10,486.00	$140,496	$186.00
1917	16,414	46,465,514	2,831.00	839,646	51.00
1918	19,249	55,954,296	2,907.00	1,493,518	78.00
1919	21,448	65,472,540	3,053.00	1,475,023	69.00
1920	25,755	67,391,639	2,617.00	1,086,614	42.00
1921	22,976	49,737,718	2,165.00	493,658	21.00
1922	23,369	51,166,793	2,190.00	478,706	20.00
1923	25,012	58,393,333	2,335.00	426,196	17.00
1924	21,436	52,301,491	2,439.00	261,008	12.00
1925	12,907	40,443,781	3,133.00	170,912	13.00

ILLINOIS

1916	37,525	$484,290,833	$12,906.00	$10,947,250	$292.00
1917	319,497	1,119,960,600	3,505.00	49,103,261	154.00
1918	366,918	1,256,309,485	3,424.00	84,560,642	230.00
1919	422,229	1,662,796,441	3,938.00	99,398,236	235.00
1920	542,467	1,836,956,942	3,386.00	85,409,203	157.00
1921	611,558	1,833,920,436	2,999.00	68,574,351	112.00
1922	614,449	1,927,637,451	3,137.00	77,196,407	126.00
1923	676,489	2,272,960,122	3,359.00	62,880,129	93.00
1924	652,501	2,413,605,350	3,699.00	66,583,239	102.00
1925	357,448	1,975,436,222	5,527.00	64,791,507	181.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

INDIANA

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

IOWA

1916	8,497	$65,604,874	$7,721.00	$518,845	$61.00
1917	114,970	337,283,861	2,934.00	5,445,816	47.00
1918	118,933	450,267,585	3,786.00	15,928,158	134.00
1919	133,796	527,163,054	3,940.00	15,807,707	118.00
1920	183,398	631,560,789	3,444.00	18,776,990	102.00
1921	111,483	313,762,935	2,814.00	5,837,960	52.00
1922	131,870	359,562,822	2,727.00	5,466,397	41.00
1923	135,864	363,242,331	2,673.00	4,126,470	30.00
1924	110,404	298,734,381	2,706.00	3,123,808	28.00
1925	50,379	198,735,930	3,945.00	3,111,096	62.00

KANSAS

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

KENTUCKY

1916	3,887	$38,506,976	$9,907.00	$384,497	$99.00
1917	34,692	124,826,244	3,598.00	2,943,196	85.00
1918	47,098	166,350,127	3,532.00	7,918,960	168.00
1919	59,332	215,977,422	3,640.00	7,595,384	128.00
1920	78,258	243,879,230	3,116.00	7,292,098	93.00
1921	69,496	192,273,937	2,767.00	4,297,470	62.00
1922	69,666	200,048,892	2,872.00	4,676,804	67.00
1923	79,091	214,415,879	2,711.00	3,723,960	47.00
1924	72,119	238,094,411	3,301.00	3,805,669	53.00
1925	37,315	180,217,420	4,830.00	3,299,792	88.00

LOUISIANA

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

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

MAINE

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

MARYLAND

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

MASSACHUSETTS

1916	32,291	$474,292,762	$14,688.00	$10,892,685	$337.00
1917	156,111	717,512,002	4,596.00	44,478,907	285.00
1918	209,786	868,460,461	4,140.00	81,307,340	388.00
1919	268,307	1,090,808,058	4,065.00	86,566,938	323.00
1920	401,770	1,368,406,648	3,406.00	69,368,994	173.00
1921	388,442	1,153,008,156	2,968.00	46,534,644	120.00
1922	397,241	1,237,893,477	3,116.00	57,781,194	145.00
1923	415,100	1,413,015,994	3,404.00	42,527,993	102.00
1924	378,049	1,320,156,959	3,492.00	40,857,137	108.00
1925	221,530	1,132,289,870	5,111.00	41,052,088	185.00

MICHIGAN

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

MINNESOTA

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

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

MISSISSIPPI

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

MISSOURI

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

MONTANA

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

NEBRASKA

1916	4,286	$36,559,607	$8,530.00	$347,778	$81.00
1917	82,472	251,988,895	3,055.00	5,285,238	64.00
1918	96,049	306,053,565	3,186.00	9,373,582	98.00
1919	87,344	287,457,592	3,291.00	8,639,003	99.00
1920	97,729	306,362,706	3,135.00	8,363,305	86.00
1921	71,853	179,905,513	2,504.00	3,328,145	46.00
1922	67,503	177,969,193	2,636.00	3,165,433	47.00
1923	70,545	195,152,562	2,766.00	2,534,257	36.00
1924	66,512	189,371,665	2,847.00	1,848,121	28.00
1925	35,661	141,877,975	3,979.00	1,732,535	49.00

NEVADA

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

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

NEW HAMPSHIRE

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

NEW JERSEY

1916	19,701	$254,068,880	$12,896.00	$5,545,231	$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	269,096	856,856,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00
1925	150,874	943,672,751	6,255.00	32,383,155	215.00

NEW MEXICO

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

NEW YORK

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

NORTH CAROLINA

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

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

NORTH DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,176	$9,219,055	$7,839.00	$66,344	$56.00
1917	20,941	61,233,723	2,924.00	936,862	45.00
1918	29,120	89,586,415	3,076.00	2,219,954	76.00
1919	27,375	80,190,946	2,929.00	1,360,509	50.00
1920	24,209	66,188,434	2,734.00	1,105,801	46.00
1921	18,440	43,032,753	2,334.00	485,783	26.00
1922	18,750	43,767,089	2,334.00	453,219	24.00
1923	18,054	42,973,996	2,380.00	276,288	15.00
1924	19,160	48,689,794	2,541.00	268,090	14.00
1925	11,715	35,695,178	3,047.00	162,589	14.00
OHIO					
1916	21,774	$318,822,511	$14,642.00	$7,722,306	$355.00
1917	190,273	740,406,422	3,891.00	31,928,937	168.00
1918	306,918	993,314,432	3,236.00	55,170,252	180.00
1919	308,309	1,075,115,926	3,487.00	56,505,315	183.00
1920	447,998	1,407,388,003	3,142.00	56,285,168	126.00
1921	367,096	1,060,027,926	2,888.00	33,574,094	91.00
1922	364,988	1,138,934,714	3,120.00	39,310,406	108.00
1923	463,017	1,457,696,567	3,148.00	33,061,877	71.00
1924	418,048	1,403,748,590	3,358.00	32,061,822	77.00
1925	224,643	1,141,453,071	5,081.00	30,321,360	135.00
OKLAHOMA					
1916	2,539	$66,811,462	$26,314.00	$4,347,797	$1,712.00
1917	48,758	170,751,358	3,502.00	5,682,493	117.00
1918	46,818	163,678,297	3,496.00	7,649,280	163.00
1919	61,500	242,184,301	3,938.00	12,207,129	198.00
1920	81,785	295,700,791	3,617.00	13,548,211	166.00
1921	69,381	191,816,067	2,765.00	4,206,507	61.00
1922	72,063	217,555,604	3,019.00	6,414,336	89.00
1923	70,189	221,293,177	3,153.00	3,909,926	56.00
1924	63,357	211,271,658	3,335.00	3,794,477	60.00
1925	40,825	219,960,990	5,388.00	6,897,119	169.00
OREGON					
1916	2,800	$24,968,572	$8,917.00	$337,051	$120.00
1917	25,071	84,746,023	3,380.00	3,298,630	132.00
1918	34,592	111,601,050	3,226.00	6,049,987	175.00
1919	49,663	166,240,606	3,347.00	8,232,437	166.00
1920	67,640	193,652,281	2,863.00	6,649,011	98.00
1921	62,804	159,574,639	2,541.00	4,951,580	79.00
1922	61,879	161,226,232	2,606.00	4,239,789	69.00
1923	69,123	189,854,013	2,747.00	2,891,804	42.00
1924	66,669	189,884,373	2,848.00	2,025,068	30.00
1925	32,542	132,022,718	4,057.00	1,787,992	55.00
PENNSYLVANIA					
1916	40,289	$643,243,991	$15,966.00	$17,612,739	$437.00
1917	328,171	1,360,802,293	4,147.00	79,454,848	242.00
1918	518,729	1,770,848,133	3,414.00	137,781,370	266.00
1919	539,172	1,838,002,395	3,409.00	128,195,161	238.00
1920	672,746	2,212,178,029	3,288.00	118,750,989	177.00
1921	621,103	1,937,291,858	3,119.00	84,660,220	136.00
1922	587,770	2,005,570,020	3,412.00	93,573,559	159.00
1923	740,478	2,478,751,471	3,347.00	73,266,630	99.00
1924	713,427	2,548,132,809	3,572.00	77,873,521	109.00
1925	376,923	2,031,305,849	5,389.00	73,364,345	195.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

RHODE ISLAND

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

SOUTH CAROLINA

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

SOUTH DAKOTA

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

TENNESSEE

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

TEXAS

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

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

UTAH

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

VERMONT

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

VIRGINIA

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

WASHINGTON

1916	5,360	$49,697,247	$9,272.00	$776,470	$145.00
1917	56,322	169,727,615	3,014.00	4,377,754	78.00
1918	95,422	266,096,746	2,789.00	9,743,163	102.00
1919	114,322	325,920,733	2,851.00	11,615,795	102.00
1920	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 [2]	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 [2]	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 [2]	136,057	351,935,059	2,587.00	3,925,801	29.00
1924 [2]	138,181	393,961,927	2,851.00	3,231,233	23.00
1925 [2]	78,030	272,544,925	3,493.00	2,717,102	35.00

WEST VIRGINIA

1916	2,575	$30,170,809	$11,717.00	$416,386	$162.00
1917	28,281	106,061,550	3,750.00	3,303,285	117.00
1918	48,876	156,557,747	3,203.00	5,709,295	117.00
1919	45,168	147,949,092	3,276.00	5,319,197	118.00
1920	96,326	287,729,460	2,987.00	8,517,268	88.00
1921	75,277	207,157,054	2,752.00	4,579,113	61.00
1922	69,501	196,777,359	2,831.00	4,594,653	66.00
1923	89,263	260,343,202	2,917.00	3,875,864	43.00
1924	75,037	226,999,720	3,025.00	2,796,310	37.00
1925	35,810	144,777,469	4,043.00	2,133,510	60.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

[2] Includes Alaska.

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TABLE 16.—*Individual returns, by States and Territories, for the years 1916 to 1925* [1]*—Number of returns, net income, and tax*—Continued

WISCONSIN

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

WYOMING

1916	673	$6,523,787	$9,694.00	$67,510	$100.00
1917	7,663	28,855,603	3,766.00	838,196	109.00
1918	7,821	26,413,937	3,377.00	1,272,692	163.00
1919	18,349	52,463,959	2,859.00	1,444,063	79.00
1920	24,594	63,244,529	2,572.00	1,161,320	47.00
1921	22,413	51,051,629	2,278.00	783,257	35.00
1922	21,943	48,826,743	2,225.00	687,062	31.00
1923	23,246	57,376,054	2,468.00	520,769	22.00
1924	22,947	60,751,853	2,647.00	414,087	18.00
1925	10,336	33,481,518	3,239.00	256,481	25.00

[1] The minimum income for which a return must be filed has varied under the different revenue acts, thus affecting the number of returns. These changes in provisions for filing returns are summarized on p. 21.

TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1925*

ALABAMA

County and city	Number of returns	County and city	Number of returns
Autauga:		Bullock:	
Prattville	56	Union Springs	35
Miscellaneous	15	Miscellaneous	12
Total	71	Total	47
Baldwin:		Butler:	
Bay Minette	43	Chapman	10
Miscellaneous	101	Georgiana	23
Total	144	Greenville	80
Barbour:		Miscellaneous	7
Clayton	12	Total	120
Eufaula	130	Calhoun:	
Miscellaneous	22	Anniston	493
Total	164	Jacksonville	24
Bibb:		Oxford	19
Blocton	7	Piedmont	29
Miscellaneous	76	Miscellaneous	8
Total	83	Total	573
Blount:		Chambers:	
Oneonta	20	Lafayette	30
Miscellaneous	14	Lanette	19
Total	34	Miscellaneous	36
		Total	85
		Cherokee: Miscellaneous	27

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ALABAMA—Continued

County and city	Number of returns
Chilton:	
Clanton	39
Miscellaneous	19
Total	58
Choctaw: Miscellaneous	35
Clarke:	
Jackson	29
Thomasville	30
Miscellaneous	35
Total	94
Clay:	
Ashland	5
Lineville	4
Miscellaneous	1
Total	10
Cleburne:	
Heflin	17
Miscellaneous	1
Total	18
Coffee:	
Elba	22
Enterprise	31
Total	53
Colbert:	
Muscle Shoals	3
Sheffield	190
Tuscumbia	137
Miscellaneous	15
Total	345
Conecuh:	
Evergreen	62
Miscellaneous	16
Total	78
Coosa:	
Goodwater	12
Miscellaneous	5
Total	17
Covington:	
Andalusia	99
Florala	32
Opp	19
River Falls	3
Miscellaneous	18
Total	171
Crenshaw:	
Luverne	26
Miscellaneous	12
Total	38
Cullman:	
Cullman	103
Miscellaneous	14
Total	117
Dale:	
Ozark	42
Miscellaneous	15
Total	57
Dallas:	
Selma	630
Miscellaneous	58
Total	688
Dekalb:	
Fort Payne	39
Miscellaneous	39
Total	78
Elmore:	
Tallassee	30
Wetumpka	43
Miscellaneous	13
Total	86
Escambia:	
Atmore	62
Brewton	79
Flomaton	22
Miscellaneous	9
Total	172
Etowah:	
Alabama City	37
Altoona	6
Attalla	63
Gadsden	337
Miscellaneous	2
Total	445
Fayette:	
Fayette	40
Miscellaneous	11
Total	51
Franklin:	
Russellville	39
Miscellaneous	14
Total	53
Geneva:	
Geneva	37
Hartford	21
Samson	20
Miscellaneous	5
Total	83
Greene:	
Eutaw	37
Miscellaneous	15
Total	52
Hale:	
Akron	9
Greensboro	58
Miscellaneous	21
Total	88

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ALABAMA—Continued

County and city	Number of returns
Henry:	
Abbeville	14
Headland	20
Miscellaneous	1
Total	35
Houston:	
Dothan	243
Miscellaneous	17
Total	260
Jackson:	
Bridgeport	16
Scottsboro	25
Miscellaneous	27
Total	68
Jefferson:	
Birmingham	11,169
Bessemer	609
Blossburg	4
Brighton	15
Fairfield	300
Leeds	43
Miscellaneous	83
Total	12,223
Lamar:	
Sulligent	18
Miscellaneous	10
Total	28
Lauderdale:	
Florence	324
Miscellaneous	10
Total	334
Lawrence:	
Courtland	30
Miscellaneous	15
Total	45
Lee:	
Auburn	32
Opelika	132
Phoenix	33
Miscellaneous	3
Total	200
Limestone:	
Athens	79
Miscellaneous	12
Total	91
Lowndes:	
Fort Deposit	14
Miscellaneous	41
Total	55
Macon:	
Tuskegee	85
Miscellaneous	16
Total	101
Madison:	
Huntsville	360
Miscellaneous	35
Total	395
Marengo:	
Demopolis	122
Miscellaneous	58
Total	180
Marion: Miscellaneous	25
Marshall:	
Albertville	30
Boaz	23
Guntersville	38
Miscellaneous	7
Total	98
Mobile:	
Mobile	2,687
Prichard	10
Whistler	28
Miscellaneous	24
Total	2,749
Monroe: Miscellaneous	77
Montgomery:	
Montgomery	2,499
Miscellaneous	38
Total	2,537
Morgan:	
Albany	172
Decatur	131
Hartselle	36
Miscellaneous	12
Total	351
Perry:	
Marion	59
Uniontown	40
Miscellaneous	5
Total	104
Pickens:	
Aliceville	17
Reform	4
Miscellaneous	38
Total	59
Pike:	
Brundidge	29
Troy	155
Miscellaneous	7
Total	191
Randolph:	
Roanoke	51
Miscellaneous	1
Total	52

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ALABAMA—Continued

County and city	Number of returns
Russell:	
Girard	10
Miscellaneous	32
Total	42
Saint Clair:	
Acmar	6
Pell City	17
Miscellaneous	39
Total	62
Shelby:	
Calera	12
Helena	4
Montevallo	22
Vincent	7
Wilton	13
Miscellaneous	57
Total	115
Sumter:	
Livingston	30
York	38
Miscellaneous	32
Total	100
Talladega:	
Sylacauga	91
Talladega	142
Miscellaneous	34
Total	267
Tallapoosa:	
Alexander City	50
Miscellaneous	51
Total	101
Tuscaloosa:	
Holt	15
Kellerman	8
Tuscaloosa	454
Miscellaneous	79
Total	556
Walker:	
Carbon Hill	36
Coal Valley	2
Cordova	27
Dora	28
Empire	7
Jasper	164
Oakman	13
Parrish	18
Quinton	13
Sipsey	5
Townley	24
Miscellaneous	41
Total	378
Washington: Miscellaneous	34
Wilcox:	
Camden	31
Miscellaneous	63
Total	94
inston: Haleyville	36
State total	26,278

ARIZONA

Apache:	
St. Johns	5
Miscellaneous	75
Total	80
Cochise:	
Bisbee	493
Douglas	473
Lowell	129
Tombstone	45
Warren	103
Miscellaneous	55
Total	1,298
Coconino:	
Flagstaff	271
Williams	86
Miscellaneous	71
Total	428
Gila:	
Claypool	18
Globe	409
Hayden	95
Miami	547
Miscellaneous	41
Total	1,110
Graham:	
Safford	55
Thatcher	15
Miscellaneous	32
Total	102
Greenlee:	
Clifton	69
Metcalf	11
Morenci	113
Miscellaneous	7
Total	200
Maricopa:	
Chandler	49
Glendale	95
Mesa	167
Phoenix	2,486
Tempe	92
Miscellaneous	21
Total	2,910
Mohave:	
Kingman	135
Oatman	39
Miscellaneous	28
Total	202

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ARIZONA—Continued

County and city	Number of returns
Navajo:	
Holbrook	82
Winslow	351
Miscellaneous	26
Total	459
Pima:	
Ajo	127
Tucson	1,150
Miscellaneous	55
Total	1,332
Pinal:	
Casa Grande	36
Florence	35
Ray	52
Superior	124
Miscellaneous	55
Total	302
Santa Cruz:	
Nogales	275
Miscellaneous	21
Total	296
Yavapai:	
Clarkdale	139
Humboldt	20
Jerome	393
Prescott	428
Miscellaneous	21
Total	1,001
Yuma:	
Yuma	293
Miscellaneous	91
Total	384
State total	10,104

ARKANSAS

Arkansas:	
DeWitt	77
Gillett	40
Stuttgart	353
Miscellaneous	3
Total	473
Ashley:	
Crossett	60
Hamburg	38
Miscellaneous	12
Total	110
Baxter: Miscellaneous	36
Benton:	
Bentonville	56
Rogers	115
Siloam Springs	58
Miscellaneous	9
Total	238
Boone:	
Harrison	66
Miscellaneous	5
Total	71
Bradley:	
Warren	139
Miscellaneous	9
Total	148
Calhoun:	
Thornton	35
Miscellaneous	8
Total	43
Carroll:	
Berryville	17
Eureka Springs	53
Miscellaneous	5
Total	75
Chicot:	
Dermott	66
Eudora	55
Lake Village	73
Miscellaneous	11
Total	205
Clark:	
Arkadelphia	137
Gurdon	63
Miscellaneous	16
Total	216
Clay:	
Corning	58
Piggott	37
Rector	46
Miscellaneous	12
Total	153
Cleburne:	
Heber Springs	32
Miscellaneous	2
Total	34
Cleveland: Miscellaneous	19
Columbia:	
Magnolia	96
Miscellaneous	11
Total	107
Conway:	
Morrillton	121
Miscellaneous	6
Total	127
Craighead:	
Jonesboro	637
Monette	19
Miscellaneous	16
Total	672

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ARKANSAS—Continued

County and city	Number of returns
Crawford:	
Mulberry	26
Van Buren	185
Miscellaneous	20
Total	231
Crittenden:	
Earle	60
Miscellaneous	34
Total	94
Cross:	
Parkin	37
Wynne	153
Miscellaneous	6
Total	196
Dallas:	
Fordyce	98
Miscellaneous	9
Total	107
Desha:	
Arkansas City	37
Dumas	41
McGehee	144
Miscellaneous	12
Total	234
Drew:	
Monticello	94
Wilmar	8
Miscellaneous	7
Total	109
Faulkner:	
Conway	152
Miscellaneous	8
Total	160
Franklin:	
Ozark	35
Miscellaneous	8
Total	43
Fulton: Miscellaneous	14
Garland:	
Hot Springs	725
Miscellaneous	1
Total	726
Grant: Miscellaneous	27
Greene:	
Paragould	269
Miscellaneous	8
Total	277
Hempstead:	
Hope	207
Miscellaneous	10
Total	217
Hot Springs:	
Malvern	107
Miscellaneous	9
Total	116
Howard:	
Dierks	8
Nashville	78
Miscellaneous	12
Total	98
Independence:	
Batesville	141
Miscellaneous	10
Total	151
Izard: Miscellaneous	8
Jackson:	
Newport	167
Miscellaneous	16
Total	183
Jefferson:	
Pine Bluff	1,116
Miscellaneous	15
Total	1,131
Johnson:	
Clarksville	97
Coal Hill	9
Miscellaneous	14
Total	120
Lafayette:	
Lewisville	42
Stamps	47
Miscellaneous	8
Total	97
Lawrence:	
Hoxie	56
Walnut Ridge	98
Miscellaneous	17
Total	171
Lee:	
Marianna	160
Miscellaneous	13
Total	173
Lincoln: Miscellaneous	31
Little River:	
Ashdown	41
Foreman	27
Miscellaneous	3
Total	71
Logan:	
Booneville	21
Paris	100
Miscellaneous	13
Total	134

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ARKANSAS—Continued

County and city	Number of returns
Lonoke:	
England	89
Lonoke	46
Miscellaneous	20
Total	155
Madison: Miscellaneous	10
Marion: Miscellaneous	4
Miller:	
Texarkana	578
Miscellaneous	12
Total	590
Mississippi:	
Blytheville	406
Luxora	41
Osceola	120
Wilson	43
Miscellaneous	20
Total	630
Monroe:	
Brinkley	75
Clarendon	72
Miscellaneous	31
Total	178
Montgomery: Miscellaneous	22
Nevada:	
Prescott	113
Miscellaneous	6
Total	119
Newton: Miscellaneous	4
Ouachita:	
Camden	375
Louann	107
Stephens	34
Miscellaneous	11
Total	527
Perry: Miscellaneous	11
Phillips:	
Helena	644
West Helena	87
Total	731
Pike: Miscellaneous	14
Poinsett:	
Harrisburg	46
Lepanto	63
Marked Tree	92
Trumann	93
Miscellaneous	18
Total	312
Polk:	
Mena	60
Miscellaneous	14
Total	74
Pope:	
Atkins	39
Russellville	120
Miscellaneous	11
Total	170
Prairie:	
Des Arc	21
Miscellaneous	52
Total	73
Pulaski:	
Little Rock	4,228
North Little Rock	402
Miscellaneous	3
Total	4,633
Randolph:	
Pocahontas	34
Miscellaneous	6
Total	40
Saint Francis:	
Forrest City	182
Miscellaneous	28
Total	210
Saline:	
Bauxite	21
Benton	68
Miscellaneous	4
Total	93
Scott: Miscellaneous	18
Searcy:	
Leslie	8
Miscellaneous	8
Total	16
Sebastian:	
Fort Smith	1,308
Greenwood	15
Hartford	19
Huntington	18
Miscellaneous	7
Total	1,367
Sevier:	
De Queen	107
Horatio	19
Miscellaneous	12
Total	138
Sharp: Miscellaneous	19
Stone: Miscellaneous	7
Union:	
Calion	11
El Dorado	1,416
Griffin	29
Hutting	28
Junction City	36
Norphlet	168
Smackover	349
Strong	27

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ARKANSAS—Continued

County and city	Number of returns
Union—Continued.	
Upland	8
Miscellaneous	3
Total	2,075
Van Buren: Miscellaneous	4
Washington:	
Fayetteville	258
Springdale	65
Miscellaneous	13
Total	336
White:	
Beebe	18
Searcy	104
Miscellaneous	41
Total	163
Woodruff:	
Augusta	61
Cotton Plant	56
Miscellaneous	24
Total	141
Yell:	
Dardanelle	25
Plainview	21
Miscellaneous	21
Total	67
State total	20,597

CALIFORNIA

Alameda:	
Alameda	2,018
Albany	45
Berkeley	5,822
Emeryville	73
Hayward	310
Livermore	217
Niles	63
Oakland	16,044
Piedmont	1,067
San Leandro	397
Miscellaneous	217
Total	26,273
Alpine	0
Amador:	
Jackson	72
Miscellaneous	77
Total	149
Butte:	
Chico	578
Gridley	89
Oroville	325
Miscellaneous	174
Total	1,166
Calaveras:	
San Andreas	27
Miscellaneous	217
Total	244
Colusa:	
Arbuckle	89
Colusa	217
Miscellaneous	291
Total	597
Contra Costa:	
Antioch	188
Bay Point	108
Crockett	395
El Cerrito	36
Contra Costa—Continued.	
Martinez	466
Pittsburg	395
Richmond	1,148
Miscellaneous	998
Total	3,734
Del Norte: Miscellaneous	138
El Dorado:	
Placerville	144
Miscellaneous	101
Total	245
Fresno:	
Clovis	108
Coalinga	233
Fowler	53
Fresno	3,483
Kingsburg	72
Reedley	161
Sanger	179
Selma	179
Miscellaneous	348
Total	4,816
Glenn:	
Orland	72
Willows	179
Miscellaneous	92
Total	343
Humboldt:	
Arcata	171
Eureka	951
Ferndale	143
Scotia	144
Miscellaneous	484
Total	1,893
Imperial:	
Brawley	270
Calexico	300
Calipatria	90

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Imperial—Continued.	
El Centro	374
Holtville	75
Imperial	66
Miscellaneous	110
Total	1,285
Inyo:	
Bishop	144
Miscellaneous	160
Total	304
Kern:	
Bakersfield	1,817
Delano	100
Fellows	300
Maricopa	130
Taft	1,275
Miscellaneous	520
Total	4,142
Kings:	
Corcoran	89
Hanford	395
Lemoore	108
Miscellaneous	23
Total	615
Lake:	
Lakeport	72
Miscellaneous	81
Total	153
Lassen:	
Susanville	215
Westwood	359
Miscellaneous	33
Total	607
Los Angeles:	
Alhambra	1,671
Arcadia	150
Artesia	90
Avalon	75
Azusa	129
Baldwin Park	88
Bell	350
Bellflower	145
Belvedere	65
Beverly Hills	1,000
Burbank	310
Claremont	351
Compton	353
Covina	330
Culver City	411
Downey	155
Eagle Rock	500
El Monte	449
El Segundo	395
Gardena	151
Glendale	7,758
Glendora	151
Hawthorne	140
Hermosa	264
Huntington Park	1,400
Hyde Park	50
Inglewood	900
Lankershim	370
Lomita	140
Long Beach	10,350
Los Angeles City	81,040
Los Angeles—Continued.	
Lynwood	140
Manhattan	100
Maywood	217
Moneta	50
Monrovia	667
Montebello	240
Monterey Park	155
Montrose	85
Ocean Park	467
Owensmouth	85
Norwalk	170
Pacoima	10
Palms	275
Pomona	655
Pasadena	10,340
Puente	125
Redondo	390
San Dimas	85
San Gabriel	400
San Fernando	250
Santa Fe Springs	85
Santa Monica	334
Sawtelle	480
Sherman	170
Sierra Madre	170
South Gate	200
South Pasadena	334
Terminal Island	70
Torrance	370
Tujunga	70
Van Nuys	370
Walnut Park	100
Watts	125
Whittier	1,700
Willowbrook	70
Wilmington	510
Miscellaneous	1,686
Total	131,481
Madera:	
Madera	251
Miscellaneous	106
Total	357
Marin:	
Mill Valley	269
San Anselmo	251
San Rafael	592
Sausalito	268
Miscellaneous	613
Total	1,993
Mariposa: Miscellaneous	116
Mendocino:	
Fort Bragg	197
Ukiah	179
Willits	53
Miscellaneous	189
Total	618
Merced:	
Los Banos	161
Merced	395
Miscellaneous	486
Total	1,042
Modoc: Miscellaneous	123
Mono: Miscellaneous	8

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Monterey:	
King City	89
Monterey	431
Pacific Grove	215
Salinas	448
Miscellaneous	528
Total	1,711
Napa:	
Napa	484
St. Helena	89
Miscellaneous	124
Total	697
Nevada:	
Grass Valley	144
Nevada City	80
Truckee	80
Miscellaneous	72
Total	376
Orange:	
Anaheim	500
Balboa	125
Brea	200
Buena Park	100
Fullerton	500
Garden Grove	100
Huntington Beach	500
Labuna Beach	125
La Habra	250
Orange	575
Placentia	275
Santa Ana	1,000
Seal Beach	250
Tustin	200
Total	4,700
Placer:	
Auburn	161
Lincoln	125
Roseville	323
Miscellaneous	329
Total	938
Plumas: Miscellaneous	346
Riverside:	
Banning	75
Beaumont	75
Blythe	65
Coachella	60
Corona	175
Elsinore	90
Hemit	140
Indio	50
Perris	50
Riverside	1,334
San Jacinto	50
Miscellaneous	170
Total	2,334
Sacramento:	
Folsom City	62
Sacramento	6,711
Miscellaneous	398
Total	7,171
San Benito:	
Hollister	287
Miscellaneous	85
Total	372
San Bernardino:	
Barstow	100
Chino	100
Colton	220
Needles	180
Ontario	450
Redlands	500
Rialto	100
San Bernardino	1,500
Upland	237
Victorville	100
Miscellaneous	500
Total	3,987
San Diego:	
Chula Vista	100
Coronado	334
El Cajon	50
Escondido	120
La Mesa	85
National City	170
Oceanside	120
San Diego	5,800
Miscellaneous	508
Total	7,287
San Francisco: San Francisco	60,310
San Joaquin:	
Lodi	610
Manteca	89
Stockton	2,902
Tracy	287
Miscellaneous	291
Total	4,179
San Luis Obispo:	
Arroyo Grande	65
Atascadero	35
Pasa Robles	120
Pismo Beach	24
San Luis Obispo	380
Miscellaneous	180
Total	804
San Mateo:	
Burlingame	1,031
Daly City	108
Half Moon Bay	27
Redwood City	448
San Bruno	72
San Mateo	933
South San Francisco	144
Miscellaneous	432
Total	3,195
Santa Barbara:	
Lompoc	190
Santa Barbara	2,030
Santa Maria	400
Miscellaneous	550
Total	3,170

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

CALIFORNIA—Continued

County and city	Number of returns
Santa Clara:	
Gilroy	197
Los Gatos	287
Mayfield	53
Mountain View	161
Palo Alto	1,292
San Jose	3,317
Santa Clara	287
Sunnyvale	72
Miscellaneous	358
Total	6,024
Santa Cruz:	
Santa Cruz	610
Watsonville	556
Miscellaneous	114
Total	1,280
Shasta:	
Anderson	27
Redding	269
Miscellaneous	284
Total	580
Sierra: Miscellaneous	95
Siskiyou:	
Dunsmuir	305
Weed	161
Yreka	81
Miscellaneous	442
Total	989
Solano:	
Benicia	125
Fairfield	36
Rio Vista	161
Vacaville	144
Vallejo	966
Miscellaneous	394
Total	1,826
Sonoma:	
Healdsburg	215
Petaluma	790
Santa Rosa	718
Sebastopol	124
Miscellaneous	399
Total	2,246
Stanislaus:	
Modesto	861
Newman	252
Oakdale	108
Turlock	287
Stanislaus—Continued.	
Miscellaneous	366
Total	1,874
Sutter:	
Yuba City	252
Miscellaneous	147
Total	399
Tehama:	
Corning	81
Red Bluff	161
Miscellaneous	80
Total	322
Trinity: Miscellaneous	79
Tulare:	
Dinuba	179
Exeter	188
Lindsay	233
Porterville	376
Tulare	323
Visalia	448
Miscellaneous	269
Total	2,016
Tuolumne:	
Sonora	161
Miscellaneous	214
Total	375
Ventura:	
Fillmore	102
Ojai	76
Oxnard	250
Santa Paula	270
Saticoy	25
Ventura	500
Miscellaneous	243
Total	1,466
Yolo:	
Woodland	395
Miscellaneous	418
Total	813
Yuba:	
Marysville	556
Miscellaneous	115
Total	671
State total	305,074

COLORADO

Adams:	
Aurora	30
Brighton	78
Miscellaneous	181
Total	289
Alamosa:	
Alamosa	192
Miscellaneous	8
Total	200

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

COLORADO—Continued

County and city	Number of returns
Arapahoe:	
Englewood	79
Littleton	123
Miscellaneous	117
Total	319
Archuleta:	
Pagosa Springs	32
Miscellaneous	8
Total	40
Baca: Miscellaneous	17
Bent:	
Las Animas	132
Miscellaneous	30
Total	162
Boulder:	
Boulder	408
Lafayette	37
Longmont	190
Louisville	32
Miscellaneous	235
Total	902
Chaffee:	
Buena Vista	15
Salida	210
Miscellaneous	8
Total	233
Cheyenne: Miscellaneous	30
Clear Creek:	
Idaho Springs	27
Miscellaneous	19
Total	46
Conejos:	
Antonito	24
Manassa	6
Miscellaneous	23
Total	53
Costilla: Miscellaneous	15
Crowley:	
Ordway	45
Miscellaneous	25
Total	70
Custer: Miscellaneous	39
Delta:	
Delta	86
Paonia	61
Miscellaneous	75
Total	222
Denver: Denver	17,717
Dolores: Miscellaneous	20
Douglas: Miscellaneous	51
Eagle: Miscellaneous	81
Elbert: Miscellaneous	39
El Paso:	
Colorado Springs	1,800
Manitou	41
Miscellaneous	585
Total	2,426
Fremont:	
Canon City	235
Florence	122
Rockvale	21
Miscellaneous	116
Total	494
Garfield:	
Glenwood Springs	117
Miscellaneous	81
Total	198
Gilpin: Miscellaneous	59
Grand: Miscellaneous	76
Gunnison:	
Crested Butte	65
Gunnison	103
Miscellaneous	144
Total	312
Hinsdale: Miscellaneous	5
Huerfano:	
Walsenburg	165
Miscellaneous	536
Total	701
Jackson: Miscellaneous	26
Jefferson:	
Arvada	62
Golden	100
Miscellaneous	152
Total	314
Kiowa: Miscellaneous	22
Kit Carson:	
Burlington	45
Miscellaneous	53
Total	98
Lake:	
Leadville	235
Miscellaneous	10
Total	245
La Plata:	
Durango	203
Miscellaneous	18
Total	221
Larimer:	
Ft. Collins	505
Loveland	122
Miscellaneous	152
Total	779

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

COLORADO—Continued

County and city	Number of returns
Las Animas:	
Aguilar	61
Delagua	46
Trinidad	455
Miscellaneous	783
Total	1,345
Lincoln:	
Limon	45
Miscellaneous	62
Total	107
Logan:	
Sterling	370
Miscellaneous	63
Total	433
Mesa:	
Fruita	28
Grand Junction	380
Miscellaneous	117
Total	525
Mineral: Miscellaneous	13
Moffat:	
Craig	53
Miscellaneous	14
Total	67
Montezuma: Miscellaneous	115
Montrose:	
Montrose	150
Miscellaneous	50
Total	200
Morgan:	
Brush	90
Ft. Morgan	175
Miscellaneous	39
Total	304
Otero:	
Fowler	32
La Junta	340
Rocky Ford	159
Miscellaneous	159
Total	690
Ouray:	
Ouray	40
Miscellaneous	19
Total	59
Park: Miscellaneous	51
Phillips:	
Haxton	37
Holyoke	44
Miscellaneous	27
Total	108
Pitkin:	
Aspen	24
Miscellaneous	1
Total	25
Prowers:	
Holly	24
Lamar	170
Miscellaneous	49
Total	243
Pueblo:	
Pueblo	2,000
Miscellaneous	346
Total	2,346
Rio Blanco:	
Meeker	31
Miscellaneous	5
Total	36
Rio Grande:	
Del Norte	38
Monte Vista	192
Miscellaneous	1
Total	231
Routt:	
Oak Creek	33
Steamboat Springs	36
Miscellaneous	78
Total	147
Saguache:	
Saguache	26
Miscellaneous	106
Total	132
San Juan:	
Silverton	25
Miscellaneous	124
Total	149
San Miguel:	
Telluride	77
Miscellaneous	108
Total	185
Sedgwick:	
Julesburg	45
Miscellaneous	19
Total	64
Summit: Miscellaneous	40
Teller:	
Cripple Creek	55
Victor	80
Miscellaneous	14
Total	149
Washington:	
Akron	45
Miscellaneous	17
Total	62

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

COLORADO—Continued

County and city	Number of returns
Weld:	
Eaton	162
Ft. Lupton	76
Greeley	540
Windsor	79
Miscellaneous	416
Total	1,273
Yuma:	
Wray	79
Yuma	60
Miscellaneous	49
Total	188
State total	35,808

CONNECTICUT

County and city	Number of returns
Fairfield:	
Bethel	115
Bridgeport	7,993
Danbury	577
Darien	288
Easton	4
Fairfield	397
Greenwich	1,969
Monroe	21
New Canaan	285
Newtown	72
Norwalk	1,408
Redding	31
Ridgefield	161
Shelton	308
Stamford	1,739
Stratford	419
Trumbull	33
Westport	317
Wilton	83
Miscellaneous	503
Total	16,723
Hartford:	
Avon	32
Berlin	134
Bloomfield	52
Bristol	679
Canton	74
East Granby	12
East Hartford	338
East Windsor	120
Enfield	383
Farmington	342
Glastonbury	196
Granby	33
Hartford	13,762
Manchester	939
New Britain	2,743
Newington	59
Plainville	192
Rocky Hill	39
Simsbury	177
Southington	294
South Windsor	43
Suffield	126
West Hartford	915
Wethersfield	301
Windsor	304
Windsor Locks	177
Miscellaneous	201
Total	22,667
Litchfield:	
Cornwall	31
Harwington	2
Kent	53
Litchfield	179
New Hartford	52
New Milford	196
Litchfield—Continued.	
Norfolk	83
North Canaan	112
Plymouth	130
Salisbury	143
Sharon	40
Thomaston	157
Torrington	830
Washington	75
Watertown	301
Winchester	30
Winsted	352
Woodbury	55
Miscellaneous	494
Total	3,315
Middlesex:	
Chester	59
Clinton	71
Cromwell	58
East Haddam	64
East Hampton	95
Essex	123
Haddam	39
Middlefield	25
Middletown	928
Old Saybrook	54
Portland	152
Saybrook	103
Westbrook	30
Miscellaneous	300
Total	2,101
New Haven:	
Ansonia	960
Beacon Falls	31
Branford	324
Cheshire	117
Derby	424
East Haven	63
Guilford	112
Hamden	184
Madison	65
Meriden	1,718
Middlebury	36
Milford	408
Naugatuck	521
New Haven	11,268
North Branford	10
North Haven	65
Orange	523
Seymour	246
Southbury	19
Wallingford	573
Waterbury	4,628
Woodbridge	20
Miscellaneous	308
Total	22,623

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

CONNECTICUT—Continued

County and city	Number of returns
New London:	
Colchester	26
East Lyme	73
Griswold	66
Groton	180
Jewett City	121
Lebanon	50
Ledyard	14
Montville	54
New London	1,515
North Stonington	5
Norwich	1,302
Sprague	77
Stonington	377
Waterford	88
Miscellaneous	222
Total	4,170
Tolland:	
Coventry	22
Ellington	16
Mansfield	21
Rockville	326
Somers	34
Tolland—Continued.	
Stafford	257
Vernon	18
Willington	27
Miscellaneous	315
Total	1,036
Windham:	
Brooklyn	15
Danielson	218
Killingly	84
Plainfield	209
Pomfret	55
Putnam	257
Sterling	21
Thompson	70
Willimantic	508
Windham	24
Woodstock	18
Miscellaneous	481
Total	1,960
State total	74,595

DELAWARE

County and city	Number of returns
Kent:	
Bridgeville	75
Camden	9
Clayton	94
Dover	393
Felton	18
Frederica	21
Greenwood	19
Harrington	75
Milford	188
Smyrna	110
Wyoming	35
Miscellaneous	35
Total	1,072
New Castle:	
Claymont	113
Delaware City	38
Edgemoor	66
Elmhurst	11
Elsmere	75
Hollyoak	38
Marshallton	75
Middletown	110
Newark	225
New Castle—Continued.	
New Castle	150
Newport	57
Richardson Park	55
Townsend	19
Wilmington	6,278
Yorklyn	20
Miscellaneous	73
Total	7,403
Sussex:	
Delmar	66
Georgetown	75
Laurel	113
Lewes	151
Millsboro	35
Milton	36
Rehoboth	17
Seaford	111
Selbyville	36
Miscellaneous	16
Total	656
State total	9,131

DISTRICT OF COLUMBIA

City	Number of returns
Washington	43,293

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

FLORIDA

County and city	Number of returns
Alachua:	
Gainesville	368
High Springs	92
Miscellaneous	156
Total	616
Baker: Miscellaneous	31
Bay:	
Panama City	157
Miscellaneous	47
Total	204
Bradford:	
Starke	54
Miscellaneous	22
Total	76
Brevard:	
Cocoa	267
Eau Gallie	67
Melbourne	239
Rockledge	39
Titusville	184
Miscellaneous	157
Total	953
Broward:	
Fort Lauderdale	956
Miscellaneous	809
Total	1,765
Calhoun: Miscellaneous	13
Charlotte:	
Punta Gorda	147
Miscellaneous	24
Total	171
Citrus:	
Inverness	46
Miscellaneous	55
Total	101
Clay:	
Green Grove Springs	46
Miscellaneous	34
Total	80
Collier: Miscellaneous	27
Columbia:	
Lake City	172
Miscellaneous	27
Total	199
Dade:	
Buena Vista	1,220
Coconut Grove	368
Coral Gables	809
Hialeah	148
Homestead	258
Miami	14,454
Miami Beach	1,029
Miscellaneous	1,466
Total	19,752
De Soto:	
Arcadia	174
Miscellaneous	23
Total	197
Dixie: Miscellaneous	11
Duval:	
Jacksonville	8,013
Ortega	61
South Jacksonville	399
Miscellaneous	154
Total	8,627
Escambia:	
Pensacola	1,140
Miscellaneous	72
Total	1,212
Flagler: Miscellaneous	36
Franklin:	
Apalachicola	48
Miscellaneous	14
Total	62
Gadsden:	
Quincy	121
Miscellaneous	50
Total	171
Gilchrist: Miscellaneous	22
Glades:	
Moore Haven	22
Miscellaneous	10
Total	32
Gulf: Miscellaneous	19
Hamilton: Miscellaneous	54
Hardee:	
Bowling Green	27
Wauchula	118
Miscellaneous	29
Total	174
Hendry: Miscellaneous	30
Hernando:	
Brooksville	139
Miscellaneous	2
Total	141
Highlands:	
Avon Park	188
Sebring	240
Miscellaneous	23
Total	451
Hillsboro:	
Plant City	276
Port Tampa City	65
Sulphur Springs	74
Tampa	8,681
West Tampa	65
Ybor City	92
Miscellaneous	120
Total	9,373

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

FLORIDA—Continued

County and city	Number of returns
Holmes:	
Bonifay	22
Miscellaneous	11
Total	33
Indian River:	
Vero Beach	198
Miscellaneous	83
Total	281
Jackson:	
Marianna	77
Miscellaneous	32
Total	109
Jefferson:	
Monticello	35
Miscellaneous	11
Total	46
Lake:	
Eustis	221
Leesburg	232
Tavares	64
Miscellaneous	386
Total	903
Lafayette: Miscellaneous	2
Lee:	
Fort Myers	772
Miscellaneous	55
Total	827
Leon:	
Tallahassee	268
Miscellaneous	3
Total	271
Levy:	
Bronson	6
Cedar Key	20
Williston	22
Miscellaneous	30
Total	78
Liberty: Miscellaneous	11
Madison:	
Madison	52
Miscellaneous	22
Total	74
Manatee:	
Bradenton	772
Manatee	111
Palmetto	149
Miscellaneous	102
Total	1,134
Marion:	
Dunnellon	50
Ocala	451
Miscellaneous	103
Total	604
Martin:	
Jensen	38
Stuart	173
Miscellaneous	42
Total	253
Monroe:	
Key West	449
Miscellaneous	36
Total	485
Nassau:	
Fernandina	111
Miscellaneous	35
Total	146
Okaloosa:	
Crestview	12
Miscellaneous	30
Total	42
Okeechobee:	
Okeechobee	150
Miscellaneous	1
Total	151
Orange:	
Apopka	44
Maitland	36
Oakland	28
Orlando	2,279
Winter Garden	99
Winter Park	258
Miscellaneous	95
Total	2,839
Osceola:	
Kissimmee	221
St. Cloud	38
Miscellaneous	13
Total	272
Palm Beach:	
Delray	239
Lake Worth	570
Palm Beach	552
West Palm Beach	3,235
Miscellaneous	221
Total	4,817
Pasco:	
Dade City	111
Miscellaneous	221
Total	332
Pinellas:	
Clearwater	819
St. Petersburg	5,998
Tarpon Springs	202
Miscellaneous	368
Total	7,387
Polk:	
Bartow	294
Fort Meade	56
Lakeland	1,397
Mulberry	55

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

FLORIDA—Continued

County and city	Number of returns
Polk—Continued.	
Winter Haven	662
Miscellaneous	928
Total	3,392
Putnam:	
Crescent City	65
Palatka	367
Miscellaneous	67
Total	499
St. Johns:	
Hastings	109
St. Augustine	919
Miscellaneous	27
Total	1,055
St. Lucie:	
Fort Pierce	496
Miscellaneous	24
Total	520
Santa Rosa:	
Milton	70
Miscellaneous	15
Total	85
Sarasota:	
Sarasota	1,103
Miscellaneous	42
Total	1,145
Seminole:	
Sanford	606
Miscellaneous	79
Total	685
Sumter:	
Bushnell	25
Wildwood	48
Miscellaneous	30
Total	103
Suwanee:	
Live Oak	94
Miscellaneous	30
Total	124
Taylor:	
Perry	77
Miscellaneous	36
Total	113
Union: Miscellaneous	21
Volusia:	
Daytonia	1,470
Deland	561
New Smyrna	312
Miscellaneous	276
Total	2,619
Wakulla: Miscellaneous	11
Walton:	
De Funiak Springs	77
Miscellaneous	20
Total	97
Washington:	
Chipley	35
Miscellaneous	12
Total	47
State total	76,213

GEORGIA

Appling:	
Baxley	17
Miscellaneous	12
Total	29
Atkinson	0
Bacon	0
Baker: Miscellaneous	1
Baldwin:	
Milledgeville	83
Miscellaneous	2
Total	85
Banks: Maysville	1
Barrow:	
Winder	30
Miscellaneous	6
Total	36
Bartow:	
Atco	3
Cartersville	119
Miscellaneous	21
Total	143
Ben Hill: Fitzgerald	100
Berrien: Nashville	15
Bibb:	
Macon	3,069
Miscellaneous	25
Total	3,094
Bleckley: Cochran	50
Brantley: Miscellaneous	16
Brooks:	
Quitman	66
Miscellaneous	8
Total	74

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

GEORGIA—Continued

County and city	Number of returns
Bryan: Miscellaneous	7
Bulloch:	
Statesboro	66
Miscellaneous	17
Total	83
Burke:	
Waynesboro	83
Miscellaneous	18
Total	101
Butts:	
Jackson	33
Miscellaneous	23
Total	56
Calhoun:	
Arlington	6
Miscellaneous	13
Total	19
Camden: Miscellaneous	23
Campbell:	
Fairburn	17
Miscellaneous	21
Total	38
Candler: Miscellaneous	6
Carroll:	
Bowden	12
Carrollton	66
Villa Rica	30
Miscellaneous	4
Total	112
Catoosa: Miscellaneous	3
Charlton: Miscellaneous	17
Chatham:	
Savannah	4,524
Miscellaneous	37
Total	4,561
Chattooga:	
Summerville	8
Trion	7
Miscellaneous	1
Total	16
Chattahoochee:	
Fort Benning	83
Miscellaneous	2
Total	85
Cherokee:	
Canton	51
Miscellaneous	18
Total	69
Clarke:	
Athens	462
Miscellaneous	4
Total	466
Clay:	
Fort Gaines	6
Miscellaneous	1
Total	7
Clayton:	
Jonesboro	20
Miscellaneous	9
Total	29
Clinch: Miscellaneous	28
Cobb:	
Acworth	9
Marietta	165
Roswell	2
Miscellaneous	57
Total	233
Coffee:	
Douglas	66
Miscellaneous	12
Total	78
Colquitt:	
Moultrie	79
Miscellaneous	17
Total	96
Columbia: Miscellaneous	14
Cook:	
Adel	6
Miscellaneous	4
Total	10
Coweta:	
Grantville	12
Newman	165
Miscellaneous	12
Total	189
Crawford: Miscellaneous	3
Crisp:	
Cordele	135
Miscellaneous	4
Total	139
Dade: Miscellaneous	5
Dawson: Miscellaneous	1
Decatur:	
Bainbridge	135
Miscellaneous	19
Total	154
Dekalb:	
Decatur	534
Lithonia	33
Stone Mountain	35
Miscellaneous	109
Total	711
Dodge: Eastman	45

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

GEORGIA—Continued

County and city	Number of returns
Dooly:	
Unadilla	9
Vienna	23
Miscellaneous	4
Total	36
Dougherty:	
Albany	505
Miscellaneous	11
Total	516
Douglas:	
Douglasville	34
Miscellaneous	3
Total	37
Early:	
Blakely	33
Miscellaneous	4
Total	37
Echols: Miscellaneous	1
Effingham: Miscellaneous	42
Elbert:	
Elberton	117
Miscellaneous	8
Total	125
Emanuel:	
Swainsboro	20
Miscellaneous	15
Total	35
Evans:	
Claxton	19
Miscellaneous	3
Total	22
Fannin:	
Blue Ridge	25
Miscellaneous	1
Total	26
Fayette: Miscellaneous	6
Floyd:	
Lindale	33
Rome	396
Miscellaneous	17
Total	446
Forsyth: Miscellaneous	5
Franklin:	
Lavonia	11
Royston	17
Miscellaneous	1
Total	29
Fulton:	
Atlanta	14,446
Chattahooche	5
College Park	135
East Point	117
Hapeville	50
Miscellaneous	98
Total	14,851
Gilmer: Miscellaneous	8
Glascock: Miscellaneous	3
Glynn:	
Brunswick	267
Miscellaneous	9
Total	276
Gordon:	
Calhoun	33
Miscellaneous	8
Total	41
Grady:	
Cairo	30
Miscellaneous	8
Total	38
Greene:	
Greensboro	30
Union Point	8
Miscellaneous	2
Total	40
Gwinnett:	
Buford	35
Lawrenceville	17
Miscellaneous	39
Total	91
Habersham:	
Clarkesville	8
Cornelia	35
Miscellaneous	14
Total	57
Hall:	
Gainesville	165
New Holland	3
Miscellaneous	12
Total	180
Hancock:	
Sparta	31
Miscellaneous	6
Total	37
Haralson:	
Tallapoosa	12
Miscellaneous	6
Total	18
Harris: Miscellaneous	41
Hart: Hartwell	30
Heard: Miscellaneous	3
Henry:	
McDonough	29
Miscellaneous	14
Total	43
Houston: Miscellaneous	62
Irwin:	
Ocilla	7
Miscellaneous	2
Total	9

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

GEORGIA—Continued

County and city	Number of returns
Jackson:	
Commerce	50
Jefferson	8
Miscellaneous	4
Total	62
Jasper:	
Monticello	20
Miscellaneous	21
Total	41
Jefferson:	
Louisville	38
Wadley	11
Wrens	7
Miscellaneous	4
Total	60
Jeff Davis: Hazelhurst	17
Jenkins:	
Millen	50
Miscellaneous	4
Total	54
Johnson:	
Wrightsville	10
Miscellaneous	3
Total	13
Jones: Miscellaneous	17
Lamar:	
Barnesville	51
Miscellaneous	5
Total	56
Lanier: Miscellaneous	8
Laurens:	
Dublin	135
Miscellaneous	11
Total	146
Lee: Miscellaneous	8
Liberty: Miscellaneous	17
Lincoln: Miscellaneous	9
Long: Miscellaneous	5
Lowndes:	
Valdosta	384
Miscellaneous	13
Total	397
Lumpkin: Miscellaneous	4
McDuffie: Miscellaneous	50
McIntosh: Miscellaneous	21
Macon:	
Marshallville	42
Montezuma	51
Miscellaneous	6
Total	99
Madison:	
Comer	6
Miscellaneous	18
Total	24
Marion:	
Buena Vista	9
Miscellaneous	3
Total	12
Meriwether:	
Manchester	50
Miscellaneous	25
Total	75
Miller: Miscellaneous	10
Milton: Miscellaneous	2
Mitchell:	
Camilla	31
Pelham	33
Miscellaneous	7
Total	71
Monroe:	
Forsyth	51
Miscellaneous	9
Total	60
Montgomery: Miscellaneous	13
Morgan:	
Madison	66
Miscellaneous	8
Total	74
Murray: Miscellaneous	8
Muscogee:	
Columbus	1,894
Miscellaneous	3
Total	1,897
Newton:	
Covington	83
Porterdale	10
Miscellaneous	6
Total	99
Oconee: Miscellaneous	7
Oglethorpe: Miscellaneous	9
Paulding: Dallas	17
Peach:	
Fort Valley	117
Miscellaneous	14
Total	131
Pickens: Miscellaneous	58
Pierce:	
Blackshear	50
Miscellaneous	8
Total	58
Pike: Miscellaneous	46
Polk:	
Aragon	6
Cedartown	135
Rockmart	34
Miscellaneous	8
Total	183

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

GEORGIA—Continued

County and city	Number of returns
Pulaski:	
Hawkinsville	50
Miscellaneous	2
Total	52
Putnam:	
Eatonton	33
Miscellaneous	2
Total	35
Quitman: Miscellaneous	6
Rabun: Miscellaneous	50
Randolph:	
Cuthbert	35
Shellman	27
Miscellaneous	10
Total	72
Richmond:	
Augusta	1,919
Miscellaneous	9
Total	1,928
Rockdale:	
Conyers	15
Miscellaneous	3
Total	18
Schley: Miscellaneous	10
Screven:	
Sylvania	33
Miscellaneous	15
Total	48
Seminole: Donalsonville	9
Spalding:	
Griffin	267
Miscellaneous	4
Total	271
Stephens:	
Toccoa	50
Miscellaneous	13
Total	63
Stewart:	
Richland	9
Lumpkin	13
Miscellaneous	2
Total	24
Sumter:	
Americus	199
Miscellaneous	19
Total	218
Talbot:	
Talbotton	19
Miscellaneous	12
Total	31
Taliaferro: Miscellaneous	20
Tatnall:	
Glennville	8
Miscellaneous	11
Total	19
Taylor: Miscellaneous	26
Telfair:	
McRae	34
Miscellaneous	21
Total	55
Terrell:	
Dawson	83
Miscellaneous	9
Total	92
Thomas:	
Boston	14
Meigs	7
Thomasville	267
Miscellaneous	5
Total	293
Tift:	
Tifton	83
Miscellaneous	4
Total	87
Toombs:	
Vidalia	50
Miscellaneous	19
Total	69
Towns: Miscellaneous	1
Treutlen: Soperton	8
Troup:	
Hogansville	15
Lagrange	265
West Point	135
Miscellaneous	1
Total	416
Turner:	
Ashburn	17
Miscellaneous	7
Total	24
Twiggs: Miscellaneous	14
Union: Miscellaneous	2
Upson:	
Thomaston	66
Miscellaneous	6
Total	72
Walker:	
La Fayette	50
Rossville	33
Miscellaneous	33
Total	116
Walton:	
Monroe	100
Social Circle	8
Miscellaneous	8
Total	116

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

GEORGIA—Continued

County and city	Number of returns
Ware:	
Waycross	333
Miscellaneous	18
Total	351
Warren:	
Warrenton	21
Miscellaneous	17
Total	38
Wayne:	
Jesup	66
Miscellaneous	16
Total	82
Washington:	
Sandersville	50
Tennille	33
Miscellaneous	11
Total	94
Webster: Miscellaneous	4
Wheeler: Miscellaneous	5
White: Miscellaneous	11
Whitfield:	
Dalton	199
Miscellaneous	7
Total	206
Wilcox:	
Abbeville	9
Rochelle	10
Miscellaneous	2
Total	21
Wilkes:	
Washington	66
Miscellaneous	3
Total	69
Wilkinson:	
Gordon	35
Miscellaneous	17
Total	52
Worth:	
Sylvester	33
Miscellaneous	2
Total	35
State total	37,410

HAWAII

Hawaii:	
Hilo	333
Miscellaneous	585
Total	918
Honolulu:	
Honolulu	5,931
Miscellaneous	1,340
Total	7,271
Kauai: Miscellaneous	414
Maui:	
Wailuku	188
Miscellaneous	515
Total	703
State total	9,306

IDAHO

Ada:	
Boise	1,360
Meridian	27
Miscellaneous	233
Total	1,620
Adams: Miscellaneous	34
Bannock:	
Pocatello	1,084
Miscellaneous	386
Total	1,470
Bear Lake: Montpelier	120
Benewah:	
St. Maries	160
Miscellaneous	80
Total	240
Bingham:	
Blackfoot	178
Shelley	44
Miscellaneous	88
Total	310
Blaine:	
Hailey	62
Miscellaneous	50
Total	112
Boise: Miscellaneous	64
Bonner:	
Sandpoint	198
Miscellaneous	150
Total	348

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IDAHO—Continued

County and city	Number of returns
Bonneville:	
Idaho Falls	502
Miscellaneous	8
Total	510
Boundary:	
Bonners Ferry	96
Miscellaneous	54
Total	150
Butte: Miscellaneous	45
Camas: Miscellaneous	56
Canyon:	
Caldwell	180
Nampa	256
Miscellaneous	189
Total	625
Caribou: Miscellaneous	70
Cassia:	
Burley	172
Miscellaneous	58
Total	230
Clark: Miscellaneous	55
Clearwater: Miscellaneous	136
Custer: Miscellaneous	78
Elmore:	
Glenns Ferry	84
Mountain Home	70
Miscellaneous	26
Total	180
Franklin:	
Preston	36
Miscellaneous	22
Total	58
Fremont:	
St. Anthony	96
Miscellaneous	88
Total	184
Gem:	
Emmett	108
Miscellaneous	8
Total	116
Gooding:	
Gooding	56
Miscellaneous	72
Total	128
Idaho:	
Grangeville	82
Miscellaneous	150
Total	232
Jefferson:	
Rigby	36
Miscellaneous	44
Total	80
Jerome:	
Jerome	72
Miscellaneous	40
Total	112
Kootenai:	
Coeur d'Alene	308
Spirit Lake	62
Miscellaneous	338
Total	708
Latah:	
Moscow	256
Potlatch	115
Miscellaneous	119
Total	490
Lemhi:	
Salmon	88
Miscellaneous	47
Total	135
Lewis: Miscellaneous	140
Lincoln:	
Shoshone	75
Miscellaneous	33
Total	108
Madison:	
Rexburg	80
Miscellaneous	38
Total	118
Minidoka:	
Rupert	105
Miscellaneous	25
Total	130
Nez Perce:	
Lewiston	490
Miscellaneous	86
Total	576
Oneida:	
Malad	52
Miscellaneous	2
Total	54
Owyhee: Miscellaneous	64
Payette:	
Payette	115
Miscellaneous	41
Total	156

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IDAHO—Continued

County and city	Number of returns
Power:	
American Falls	64
Miscellaneous	13
Total	77
Shoshone:	
Burke	152
Kellogg	348
Mullan	218
Wallace	424
Miscellaneous	498
Total	1,640
Teton: Miscellaneous	40
Twin Falls:	
Buhl	155
Filer	72
Twin Falls	480
Miscellaneous	123
Total	830
Valley: Miscellaneous	108
Washington:	
Weiser	140
Miscellaneous	30
Total	170
State total	12,907

ILLINOIS

Adams:	
Clayton	12
Quincy	1,374
Miscellaneous	88
Total	1,474
Alexander:	
Cairo	451
Miscellaneous	27
Total	478
Bond:	
Greenville	83
Miscellaneous	22
Total	105
Boone:	
Belvidere	213
Miscellaneous	46
Total	259
Brown:	
Mount Sterling	45
Miscellaneous	13
Total	58
Bureau:	
Cherry	22
Depue	45
Ladd	21
Princeton	232
Spring Valley	118
Miscellaneous	250
Total	688
Calhoun: Miscellaneous	51
Carroll:	
Lanark	48
Mount Carroll	71
Savanna	184
Miscellaneous	60
Total	363
Cass:	
Ashland	44
Beardstown	241
Virginia	96
Miscellaneous	42
Total	423
Champaign:	
Champaign	1,053
Rantoul	92
Urbana	377
Miscellaneous	276
Total	1,798
Christian:	
Assumption	33
Kincaid	23
Morrisonville	28
Pana	148
Stonington	35
Taylorville	293
Miscellaneous	172
Total	732
Clark:	
Casey	47
Marshall	42
Martinsville	8
Miscellaneous	12
Total	109
Clay:	
Flora	56
Miscellaneous	19
Total	75
Clinton:	
Beckemeyer	14
Breese	33
Carlyle	42
New Baden	14
Trenton	24
Miscellaneous	27
Total	154

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Coles:	
Charleston	148
Mattoon	461
Oakland	21
Miscellaneous	21
Total	651
Cook:	
Arlington Heights	204
Barrington	206
Bellewood	52
Berwyn	1,892
Blue Island	737
Brookfield	168
Calumet City	206
Chicago	232,830
Chicago Heights	994
Cicero	2,912
Des Plaines	562
Elmwood Park	40
Evanston	7,681
Forest Park	791
Glencoe	799
Harvey	686
Homewood	219
Kenilworth	382
La Grange	1,695
Lansing	145
Lemont	165
Lyons	122
Maywood	1,415
Melrose Park	362
Morton Grove	163
Mount Greenwood	26
Niles	30
Oak Park	8,872
Palatine	155
Park Ridge	807
Phoenix	5
Riverdale	96
River Forest	1,034
Riverside	788
South Holland	131
Summit	73
Western Springs	249
Wilmette	2,064
Winnetka	1,583
Miscellaneous	2,273
Total	273,614
Crawford:	
Oblong	55
Palestine	28
Robinson	173
Miscellaneous	31
Total	287
Cumberland:	
Greenup	10
Neoga	21
Miscellaneous	12
Total	43
De Kalb:	
De Kalb	355
Genoa	39
Sandwich	93
Sycamore	187
Miscellaneous	99
Total	773
De Witt:	
Clinton	260
Farmer City	78
Miscellaneous	46
Total	384
Douglas:	
Arcola	54
Newman	49
Tuscola	92
Villa Grove	37
Miscellaneous	72
Total	304
Du Page:	
Downers Grove	513
Elmhurst	768
Glen Ellyn	608
Hinsdale	817
Lombard	244
Naperville	335
West Chicago	184
Wheaton	599
Miscellaneous	508
Total	4,576
Edgar:	
Chrisman	32
Paris	301
Miscellaneous	78
Total	411
Edwards:	
Albion	20
Miscellaneous	12
Total	32
Effingham:	
Altamont	20
Effingham	88
Miscellaneous	23
Total	131
Fayette:	
St. Elmo	9
Vandalia	73
Miscellaneous	29
Total	111
Ford:	
Gibson City	94
Paxton	187
Miscellaneous	30
Total	311
Franklin:	
Benton	163
Buckner	5
Christopher	91
Frankfort Heights	14
Orient	13
Royalton	19
Sesser	15
West Frankfort	292
Zeigler	86
Miscellaneous	47
Total	745

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Fulton:	
Astoria	35
Canton	218
Cuba	11
Farmington	46
Lewistown	38
St. David	3
Vermont	12
Miscellaneous	96
Total	459
Gallatin:	
Equality	1
Ridgway	6
Shawneetown	10
Miscellaneous	6
Total	23
Greene:	
Carrollton	100
Greenfield	25
Roodhouse	71
White Hall	54
Miscellaneous	23
Total	273
Grundy:	
Coal City	40
Morris	233
South Wilmington	3
Miscellaneous	94
Total	370
Hamilton:	
McLeansboro	21
Miscellaneous	3
Total	24
Hancock:	
Augusta	13
Carthage	101
Dallas City	25
Hamilton	46
La Harpe	31
Warsaw	40
Miscellaneous	74
Total	330
Hardin:	
Elizabethtown	5
Rosiclair	16
Miscellaneous	5
Total	26
Henderson: Miscellaneous	94
Henry:	
Cambridge	66
Galva	171
Geneseo	164
Kewanee	552
Miscellaneous	143
Total	1,096
Iroquois:	
Gilman	52
Milford	48
Onarga	57
Sheldon	32
Iroquois—Continued.	
Watseka	140
Miscellaneous	157
Total	486
Jackson:	
Carbondale	213
Murphysboro	196
Miscellaneous	97
Total	506
Jasper:	
Newton	28
Miscellaneous	9
Total	37
Jefferson:	
Mount Vernon	193
Miscellaneous	11
Total	204
Jersey:	
Jerseyville	118
Miscellaneous	14
Total	132
Jo Daviess:	
East Dubuque	25
Galena	122
Stockton	68
Warren	17
Miscellaneous	43
Total	275
Johnson: Miscellaneous	42
Kane:	
Aurora	2,399
Batavia	284
Carpentersville	28
East Dundee	2
Elgin	1,814
Geneva	284
St. Charles	236
West Dundee	1
Miscellaneous	320
Total	5,368
Kankakee:	
Bradley	37
Kankakee	830
Kanteno	50
Momence	89
St. Anne	38
Miscellaneous	84
Total	1,128
Kendall:	
Plano	50
Miscellaneous	86
Total	136
Knox:	
Abingdon	77
Galesburg	1,255
Knoxville	35
Miscellaneous	146
Total	1,513

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Lake:	
Highland Park	1,114
Highwood	84
Lake Forest	723
Libertyville	220
North Chicago	212
Waukegan	1,551
Zion	112
Miscellaneous	733
Total	4,749
La Salle:	
Earlville	42
La Salle	588
Marseilles	90
Mendota	203
Oglesby	51
Ottawa	664
Peru	369
Streator	512
Utica	38
Miscellaneous	211
Total	2,768
Lawrence:	
Bridgeport	48
Lawrenceville	212
St. Francisville	14
Sumner	12
Miscellaneous	2
Total	288
Lee:	
Amboy	56
Dixon	434
Miscellaneous	161
Total	651
Livingston:	
Chatsworth	52
Dwight	129
Fairbury	124
Odell	60
Pontiac	320
Miscellaneous	185
Total	870
Logan:	
Atlanta	31
Lincoln	334
Mount Pulaski	48
Miscellaneous	124
Total	537
McDonough:	
Blandinsville	36
Bushnell	108
Colchester	15
Macomb	247
Miscellaneous	44
Total	450
McHenry:	
Crystal Lake	247
Harvard	166
McHenry	84
Marengo	86
Woodstock	206
Miscellaneous	320
Total	1,109
McLean:	
Bloomington	1,420
Chenoa	58
LeRoy	56
Lexington	26
Normal	162
Miscellaneous	267
Total	1,989
Macon:	
Decatur	2,143
Maroa	41
Miscellaneous	100
Total	2,284
Macoupin:	
Benld	106
Carlinville	136
Gillespie	263
Girard	45
Mount Olive	162
Staunton	170
Virden	60
Miscellaneous	157
Total	1,099
Madison:	
Alton	1,183
Collinsville	223
East Alton	52
Edwardsville	316
Glen Carbon	74
Granite City	684
Highland	95
Livingston	42
Madison	154
Troy	16
Upper Alton	3
Venice	38
Wood River	188
Worden	6
Miscellaneous	93
Total	3,167
Marion:	
Centralia	370
Odin	18
Salem	75
Sandoval	20
Miscellaneous	20
Total	503
Marshall:	
Henry	73
Lacon	77
Toluca	22
Wenona	49
Miscellaneous	40
Total	261
Mason:	
Havana	101
Mason City	61
Miscellaneous	74
Total	236
Massac:	
Brookport	5
Metropolis	73
Miscellaneous	4
Total	82

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Menard:	
Athens	33
Petersburg	91
Miscellaneous	66
Total	190
Mercer:	
Aledo	161
Keithsburg	23
Miscellaneous	122
Total	306
Monroe:	
Columbia	68
Waterloo	64
Miscellaneous	12
Total	144
Montgomery:	
Hillsboro	152
Litchfield	163
Nokomis	56
Panama	51
Taylor Springs	5
Witt	11
Miscellaneous	45
Total	483
Morgan:	
Jacksonville	580
Waverly	38
Miscellaneous	97
Total	715
Moultrie:	
Lovington	22
Sullivan	50
Miscellaneous	45
Total	117
Ogle:	
Mount Morris	87
Oregon	83
Polo	63
Rochelle	172
Miscellaneous	109
Total	514
Peoria:	
Averyville	3
Bartonville	24
Chillicothe	105
Elmwood	28
Peoria	4,622
Peoria Heights	8
Princeville	43
Miscellaneous	105
Total	4,938
Perry:	
Duquoin	194
Pinckneyville	49
Tamaroa	6
Willisville	1
Miscellaneous	9
Total	259
Piatt:	
Bement	32
Cerro Gordo	32
Monticello	125
Miscellaneous	108
Total	297
Pike:	
Barry	31
Griggsville	28
Pittsfield	100
Miscellaneous	61
Total	220
Pope:	
Golconda	17
Miscellaneous	1
Total	18
Pulaski:	
Mounds	66
Mound City	32
Miscellaneous	36
Total	134
Putnam:	
Granville	43
Miscellaneous	36
Total	79
Randolph:	
Chester	76
Coulterville	46
Percy	6
Red Bud	27
Sparta	62
Tilden	3
Miscellaneous	37
Total	257
Richland:	
Olney	98
Miscellaneous	1
Total	99
Rock Island:	
East Moline	197
Moline	1,280
Rock Island	1,256
Silvis	46
Miscellaneous	141
Total	2,920
St. Clair:	
Belleville	975
Dupo	60
East St. Louis	2,521
Freeburg	20
Lebanon	43
Lovejoy	5
Marissa	25
Mascoutah	53
National Stock Yards	62
New Athens	40
O'Fallon	86
Washington Park	4
Miscellaneous	40
Total	3,934

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Saline:	
Carrier Mills	11
Dorrisville	5
Eldorado	58
Harrisburg	264
Miscellaneous	25
Total	363
Sangamon:	
Auburn	85
Divernon	14
Pawnee	51
Pleasant Plains	42
Riverton	27
Springfield	3,370
Thayer	2
Miscellaneous	217
Total	3,808
Schuyler:	
Rushville	89
Miscellaneous	17
Total	106
Scott:	
Bluffs	28
Winchester	70
Miscellaneous	19
Total	117
Shelby:	
Findlay	13
Moweaqua	29
Shelbyville	86
Windsor	13
Miscellaneous	34
Total	175
Stark:	
Toulon	62
Wyoming	48
Miscellaneous	54
Total	164
Stephenson:	
Freeport	916
Lena	31
Miscellaneous	65
Total	1,012
Tazewell:	
Delavan	56
East Peoria	36
Morton	55
Pekin	411
Washington	66
Miscellaneous	129
Total	753
Union:	
Anna	84
Jonesboro	17
Miscellaneous	26
Total	127
Vermilion:	
Danville	1,438
Georgetown	78
Hoopeston	189
Rossville	34
Westville	108
Miscellaneous	238
Total	2,085
Wabash:	
Mt. Carmel	126
Miscellaneous	24
Total	150
Warren:	
Monmouth	338
Miscellaneous	162
Total	500
Washington:	
Nashville	48
Miscellaneous	40
Total	88
Wayne:	
Fairfield	48
Miscellaneous	12
Total	60
White:	
Carmi	62
Grayville	26
Norris City	1
Miscellaneous	8
Total	97
Whiteside:	
Fulton	69
Morrison	108
Prophetstown	46
Rock Falls	57
Sterling	413
Miscellaneous	39
Total	732
Will:	
Braidwood	18
Joliet	2,828
Lockport	178
Peotone	59
Plainfield	46
Rockdale	9
Steger	54
Wilmington	63
Miscellaneous	223
Total	3,478
Williamson:	
Carterville	67
Creal Springs	3
Herrin	354
Hurst	21
Johnson City	134
Marion	266
Miscellaneous	83
Total	928

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

ILLINOIS—Continued

County and city	Number of returns
Winnebago:	
Pecatonica	31
Rockford	3,852
Miscellaneous	79
Total	3,962
Woodford:	
El Paso	63
Eureka	96
Woodford—Continued.	
Minonk	93
Roanoke	62
Miscellaneous	100
Total	414
State total	357,448

INDIANA

County and city	Number of returns
Adams:	
Berne	44
Decatur	218
Geneva	14
Linngrove	5
Monroe	3
Pleasant Mills	1
Preble	6
Total	291
Allen:	
Arcola	4
Fort Wayne	5,340
Grabill	10
Harlan	5
Hoagland	3
Huntertown	10
Monroeville	19
New Haven	58
Woodburn	7
Yoder	6
Total	5,462
Bartholomew:	
Clifford	2
Columbus	303
Elizabethtown	4
Grammer	1
Hartsville	2
Hope	16
Jonesville	2
Ogilville	1
St. Louis Crossing	1
Taylorsville	2
Total	334
Benton:	
Ambia	12
Boswell	14
Earl Park	12
Fowler	82
Otterbein	25
Oxford	16
Raub	2
Swanington	3
Talbot	2
Total	168
Blackford:	
Hartford City	195
Montpelier	162
Total	357
Boone:	
Advance	1
Jamestown	7
Lebanon	131
Thorntown	22
Whitestown	3
Zionsville	20
Total	184
Brown:	
Helmsburg	3
Nashville	3
Trevlac	2
Total	8
Carroll:	
Bringhurst	3
Burlington	1
Burrows	1
Camden	8
Cutler	3
Delphi	53
Flora	25
Radnor	2
Total	96
Cass:	
Galveston	8
Logansport	598
New Waverly	2
Royal Center	9
Walton	4
Total	621
Clark:	
Bennettsville	2
Borden	2
Charlestown	13
Henryville	4
Jeffersonville	339
Marysville	1
Memphis	4
Nabb	1
Sellersburg	34
Solon	1
Total	401
Clay:	
Bowling Green	9
Brazil	314
Carbon	13
Centerpoint	14
Clay City	22

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Clay—Continued.	
Cloverland	6
Coalmont	15
Cory	3
Harmony	6
Knightsville	1
Poland	1
Staunton	8
Total	412
Clinton:	
Colfax	4
Cyclone	2
Forest	1
Frankfort	387
Hillisburg	2
Kirklin	15
Michigantown	1
Mulberry	7
Rossville	9
Scircleville	1
Total	429
Crawford:	
Eckerty	2
English	12
Leavenworth	6
Marengo	18
Milltown	3
Total	41
Daviess:	
Cannelburg	2
Elnora	10
Montgomery	3
Odon	22
Plainville	7
Washington	330
Total	374
Dearborn:	
Aurora	108
Dillsboro	6
Lawrenceburg	154
Harrison, Ohio	8
Total	276
Decatur:	
Adams	1
Burney	2
Clarksburg	1
Greensburg	179
Letts	2
New Point	1
St. Paul	13
Sardinia	2
Westport	7
Total	208
DeKalb:	
Auburn	140
Auburn Junction	1
Butler	37
Corunna	1
Garrett	178
St. Joe	2
Spencerville	7
Waterloo	15
Total	381
Delaware:	
Albany	12
Cowan	3
Daleville	7
Desoto	1
Eaton	17
Gaston	6
Muncie	1,164
Oakville	1
Selma	6
Yorktown	10
Total	1,227
Dubois:	
Birdseye	4
Dubois	1
Duff	1
Ferdinand	1
Holland	3
Huntingburg	104
Jasper	72
St. Anthony	2
Total	188
Elkhart:	
Bristol	14
Elkhart	1,264
Goshen	352
Middlebury	17
Millersburg	3
Nappanee	97
New Paris	15
Wakarusa	32
Total	1,794
Fayette:	
Alpine	2
Bentonville	3
Connersville	503
Falmouth	7
Total	515
Floyd:	
Georgetown	6
New Albany	874
Total	880
Fountain:	
Attica	146
Cates	2
Covington	48
Hillsboro	9
Kingman	6
Mellott	3
Newtown	1
Silverwood	3
Veedersburg	26
Total	244
Franklin:	
Brookville	74
Cedar Grove	3
Laurel	6
Metamora	5
Oldenburg	5
Total	93
Fulton:	
Akron	24
Delong	2

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Fulton—Continued.	
Fulton	3
Kewanna	8
Rochester	117
Total	154
Gibson:	
Fort Branch	30
Francisco	23
Haubstadt	19
Hazelton	5
Johnson	1
Mackey	2
Oakland City	97
Owensville	13
Patoka	5
Princeton	243
Somerville	14
Total	452
Grant:	
Fairmount	30
Fowlerton	1
Gas City	25
Jonesboro	19
Marion	617
Matthews	2
National Military Home	9
Swayzee	5
Sweetsers	5
Upland	9
Van Buren	7
Total	729
Greene:	
Bloomfield	48
Jasonville	107
Linton	129
Lyons	9
Marco	2
Midland	4
New Berry	2
Switz City	6
Worthington	24
Total	331
Hamilton:	
Arcadia	16
Atlanta	6
Carmel	14
Cicero	10
Fishers	3
Noblesville	169
Sheridan	41
Westfield	6
Total	265
Hancock:	
Charlottesville	2
Fortville	30
Greenfield	152
McCordsville	4
Mohawk	1
Mount Comfort	4
New Palestine	20
Shirley	7
Wilkinson	9
Willow Branch	1
Total	230
Harrison:	
Corydon	49
Crandall	1
DePauw	3
Laconia	3
Lanesville	1
Mauckport	2
New Amsterdam	1
New Middletown	1
New Salisbury	2
Palmyra	8
Ramsey	1
Total	72
Hendricks:	
Amo	5
Brownsburg	19
Clayton	12
Coatesville	7
Danville	60
Hazelwood	1
Lizton	3
North Salem	15
Pittsboro	9
Plainfield	40
Stilesville	2
Total	173
Henry:	
Blountsville	5
Dunreith	7
Kennard	3
Knightstown	55
Lewisville	15
Middletown	22
Mooreland	2
Mount Summit	4
Newcastle	318
Spiceland	7
Straughn	2
Sulphur Springs	4
Total	444
Howard:	
Center	2
Greentown	9
Kokomo	806
Oakford	1
Russiaville	12
West Middleton	1
Total	831
Huntington:	
Andrews	20
Bippus	1
Huntington	494
Markle	8
Roanoke	16
Ubee	4
Warren	22
Total	565
Jackson:	
Brownstown	26
Cortland	7
Crothersville	15
Ewing	9
Freetown	2
Medora	13
Norman Station	1
Seymour	181

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Jackson—Continued.	
Sparksville	1
Vallonia	3
Total	258
Jasper:	
DeMotte	6
Fair Oaks	2
Parr	2
Remington	24
Rensselaer	111
Wheatfield	2
Total	147
Jay:	
Bryant	5
Dunkirk	51
New Corydon	1
Pennville	7
Portland	134
Redkey	9
Salamonia	2
Total	209
Jefferson:	
Brooksburg	1
Dupont	3
Hanover	4
Madison	162
North Madison	10
Total	180
Jennings:	
Brewersville	1
Commiskey	2
Nebraska	1
North Vernon	89
Vernon	3
Total	96
Johnson:	
Bargersville	8
Edinburg	51
Franklin	168
Greenwood	63
Needham	2
Trafalgar	4
Whiteland	4
Total	300
Knox:	
Bicknell	173
Bruceville	7
Decker	7
Edwardsport	17
Freelandville	6
Monroe City	2
Oaktown	12
Sandborn	14
Vincennes	558
Westphalia	1
Wheatland	14
Total	811
Kosciusko:	
Atwood	1
Burket	1
Claypool	6
Etna Green	7
Leesburg	12
Mentone	15
Milford	19
North Webster	2
Oswego	1
Packerton	1
Pierceton	10
Sidney	5
Silver Lake	8
Syracuse	36
Warsaw	199
Wawasee	1
Winona Lake	24
Total	348
Lagrange:	
Howe	33
Lagrange	40
Mongo	3
Shipshewana	5
South Milford	4
Stroh	9
Topeka	12
Wolcottville	14
Total	120
Lake:	
Cedar Lake	12
Creston	1
Crown Point	201
Dyer	24
East Chicago	2,421
East Gary	31
Gary	5,118
Griffith	39
Hammond	2,676
Hessville	34
Highland	24
Hobart	198
Leroy	2
Lowell	64
Merrillville	1
Miller	66
Roby	11
St. John	3
Schererville	21
Schneider	3
Shelby	8
Whiting	1,334
Calumet City, Ill	128
Total	12,420
La Porte:	
Alida	1
Hanna	5
Haskell	3
Kingsbury	6
La Crosse	17
La Porte	847
Michigan City	907
Mill Creek	4
Otis	1
Rolling Prairie	10
Union Mills	8
Wanatah	15
Westville	8
Wellsboro	1
Total	1,833
Lawrence:	
Avoca	3
Bedford	540

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Lawrence—Continued.	
Fort Ritner	1
Heltonville	5
Huron	1
Mitchell	76
Oolitic	25
Peerless	3
Springville	1
Williams	1
Total	656
Madison:	
Alexandria	74
Anderson	857
Chesterfield	2
Elwood	200
Frankton	6
Lapel	8
Markleville	3
Orestes	1
Pendleton	33
Summitville	25
Total	1,209
Marion:	
Acton	12
Beech Grove	28
Bridgeport	14
Broad Ripple	4
Camby	4
Castleton	2
Clermont	5
Cumberland	10
Fort Benj. Harrison	24
Indianapolis	18,449
Lawrence	9
Maywood	1
New Augusta	10
Nora	1
Oaklandon	5
Southport	19
Wanamaker	10
West Newton	2
Miscellaneous	911
Total	19,520
Marshall:	
Argos	25
Bourbon	41
Bremen	78
Burr Oak	4
Culver	121
Donaldson	2
Hibbard	1
Lapaz	6
Plymouth	154
Tyner	1
Total	433
Martin:	
Indian Springs	2
Loogootee	19
Shoals	8
Total	29
Miami:	
Amboy	2
Bennetts Switch	1
Bunker Hill	7
Converse	17
Miami—Continued.	
Denver	3
Macy	10
Mexico	6
Peru	464
Total	510
Monroe:	
Bloomington	675
Clear Creek	6
Ellettsville	24
Elwren	3
Harrodsburg	4
Smithville	3
Stinesville	7
Total	722
Montgomery:	
Browns Valley	1
Crawfordsville	318
Darlington	5
Kirkpatrick	1
Ladoga	23
Linden	9
Linnsburg	2
New Market	4
New Richmond	3
New Ross	5
Waveland	4
Waynetown	16
Wingate	8
Total	399
Morgan:	
Brooklyn	14
Centerton	4
Martinsville	123
Mooresville	52
Morgantown	14
Total	207
Newton:	
Brook	22
Goodland	32
Kentland	57
Morocco	13
Roselawn	1
Thayer	3
Total	128
Noble:	
Albion	24
Avilla	13
Brimfield	2
Cromwell	5
Kendallville	208
Kimmell	2
Laotto	3
Ligonier	92
Rome City	8
Wawaka	1
Wolf Lake	2
Total	360
Ohio: Rising Sun	14
Orange:	
French Lick	64
Leipsic	1

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Orange—Continued.	
Orleans	31
Paoli	37
West Baden	51
Total	184
Owen:	
Coal City	4
Freedom	2
Gosport	15
Patricksburg	4
Romona	1
Spencer	77
Total	103
Parke:	
Bloomingdale	1
Bridgeton	1
Catlin	2
Judson	2
Marshall	5
Mecca	21
Montezuma	14
Rockville	52
Rosedale	12
West Union	1
Total	111
Perry:	
Cannelton	27
Deer Creek	1
Tell City	49
Tobinsport	1
Troy	6
Total	84
Pike:	
Glezen	2
Littles	3
Otwell	1
Petersburg	101
Spurgeon	12
Stendal	7
Winslow	23
Total	149
Porter:	
Boone Grove	2
Chesterton	166
Crisman	7
Hebron	14
Kouts	18
McCool	4
Porter	33
Valparaiso	401
Wheeler	7
Total	652
Posey:	
Cynthiana	1
Griffin	2
Mount Vernon	71
New Harmony	25
Oliver	1
Poseyville	15
Stewartsville	2
Wadesville	2
Total	119
Pulaski:	
Francesville	9
Medaryville	5
Monterey	5
Pulaski	1
Star City	3
Winamac	43
Total	66
Putnam:	
Bainbridge	4
Cloverdale	9
Fillmore	5
Greencastle	226
Reelsville	5
Roachdale	15
Russellville	3
Total	267
Randolph:	
Farmland	10
Losantville	2
Lynn	5
Modock	2
Parker	11
Ridgeville	18
Saratoga	2
Union City	85
Winchester	115
Total	250
Ripley:	
Batesville	113
Benham	1
Cross Plains	1
Dabney	1
Holton	2
Milan	17
Morris	4
Osgood	16
Spades	1
Sunman	17
Versailles	4
Total	177
Rush:	
Arlington	7
Carthage	21
Glennwood	6
Homer	2
Manilla	8
Mays	1
Milroy	18
New Salem	2
Rushville	203
Total	268
St. Joseph:	
Granger	6
Lakeville	16
Mishawaka	875
New Carlisle	21
North Liberty	45
Notre Dame	35
Osceola	16
South Bend	5,223
Walkerton	34
Wyatt	5
Total	6,276

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Scott:	
Austin	6
Blocher	1
Lexington	5
Scottsburg	29
Total	41
Shelby:	
Fairland	4
Flatrock	8
Fountaintown	3
Gwynneville	5
Lewis Creek	1
London	2
Morristown	10
Rays Crossing	1
Shelbyville	462
Waldron	8
Total	504
Spencer:	
Chrisney	9
Dale	6
Grandview	10
Lamar	3
Lincoln City	2
Mariah Hill	3
Newtonville	1
Richland	1
Rockport	46
Total	81
Starke:	
Bass	1
English Lake	1
Grovertown	6
Hamlet	18
Knox	53
North Judson	36
San Pierre	6
Total	121
Steuben:	
Angola	93
Ashley	9
Fremont	15
Hamilton	14
Hudson	5
Orland	9
Pleasant Lake	12
Ray	1
Steubenville	1
Total	159
Sullivan:	
Carlisle	34
Cass	1
Dugger	44
Farmersburg	11
Hymera	25
Merom	6
New Lebanon	2
Paxton	2
Pleasantville	1
Shelburn	40
Sullivan	191
Total	357
Switzerland:	
Patriot	3
Vevay	28
Total	31
Tippecanoe:	
Battle Ground	10
Buck Creek	5
Clarks Hill	3
Dayton	3
Lafayette	1,036
Montmorenci	2
Romney	6
Stockwell	4
West Lafayette	112
West Point	5
Total	1,186
Tipton:	
Goldsmith	3
Hobbs	1
Kempton	2
Sharpsville	9
Tipton	163
Windfall	16
Total	194
Union:	
Brownsville	7
College Corner, Ohio	20
Cottage Grove	6
Liberty	85
Total	118
Vanderburg:	
Armstrong	6
Cypress	3
Evansville	2,834
Howell	5
Inglefield	3
Total	2,851
Vermillion:	
Blanford	18
Cayuga	23
Clinton	276
Dana	43
Eugene	3
Gessie	1
Hilldale	1
Newport	12
Perrysville	6
Saint Bernice	26
Universal	20
Total	429
Vigo:	
Burnett	2
Fontanet	1
Lewis	2
New Goshen	3
North Terre Haute	7
Prairieton	5
Riley	4
Saint-Mary-of-the-Woods	8
Sanford	3
Seelyville	4

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

INDIANA—Continued

County and city	Number of returns
Vigo—Continued.	
Terre Haute	2,669
West Terre Haute	64
Total	2,772
Wabash:	
La Fontaine	11
Lagro	10
Laketon	5
Liberty Mills	1
North Manchester	91
Roann	6
Urbana	2
Wabash	249
Total	375
Warren:	
Judyville	1
Marshfield	1
Pine Village	5
Tab	3
West Lebanon	14
Williamsport	31
Total	55
Warrick:	
Boonville	108
Chandler	10
Elberfeld	3
Lynnville	2
Newburg	27
Tennyson	2
Total	152
Washington:	
Campbellsburg	4
Fredericksburg	4
Hardinsburg	3
Oxonia	1
Pekin	8
Salem	60
Saltillo	2
Total	82
Wayne:	
Boston	11
Cambridge City	92
Wayne—Continued.	
Centerville	28
Dublin	11
Earlham	1
Fountain City	5
Greens Fork	7
Hagerstown	25
Milton	13
Pershing	4
Richmond	1,195
Webster	2
Williamsburg	1
Total	1,395
Wells:	
Bluffton	177
Craigville	1
Liberty Center	6
Ossian	22
Petroleum	2
Poneto	5
Tocsin	1
Uniondale	1
Zanesville	2
Total	217
White:	
Brookston	22
Burnettsville	2
Chalmers	11
Idaville	6
Monon	26
Monticello	55
Reynolds	8
Wolcott	8
Total	138
Whitley:	
Churubusco	21
Columbia City	136
Larwill	1
South Whitley	39
Total	197
State total	80,300

IOWA

Adair:	
Adair	28
Fontanelle	9
Greenfield	18
Miscellaneous	10
Total	65
Adams:	
Corning	57
Miscellaneous	19
Total	76
Allamakee:	
Lansing	24
Allamakee—Continued.	
Postville	49
Waukon	47
Miscellaneous	13
Total	133
Appanoose:	
Centerville	159
Cincinnati	4
Moulton	22
Mystic	13
Miscellaneous	20
Total	218

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IOWA—Continued

County and city	Number of returns
Audubon:	
Audubon	74
Miscellaneous	61
Total	135
Benton:	
Belle Plaine	47
Vinton	107
Miscellaneous	125
Total	279
Blackhawk:	
Cedar Falls	186
LaPorte City	28
Waterloo	1,375
Miscellaneous	35
Total	1,624
Boone:	
Boone	413
Madrid	84
Ogden	38
Miscellaneous	21
Total	556
Bremer:	
Sumner	59
Waverly	99
Miscellaneous	45
Total	203
Buchanan:	
Independence	118
Miscellaneous	73
Total	191
Buena Vista:	
Alta	59
Sioux Rapids	21
Storm Lake	151
Miscellaneous	83
Total	314
Butler:	
Clarksville	23
Greene	26
Parkersburg	24
Miscellaneous	58
Total	131
Calhoun:	
Lake City	32
Manson	45
Rockwell City	82
Miscellaneous	143
Total	302
Carroll:	
Carroll	209
Coon Rapids	37
Manning	63
Miscellaneous	108
Total	417
Cass:	
Anita	23
Atlantic	189
Griswold	36
Miscellaneous	49
Total	297
Cedar:	
Tipton	73
Miscellaneous	146
Total	219
Cerro Gordo:	
Clear Lake	103
Mason City	806
Miscellaneous	51
Total	960
Cherokee:	
Cherokee	208
Marcus	63
Miscellaneous	132
Total	403
Chickasaw:	
Nashua	13
New Hampton	55
Miscellaneous	31
Total	99
Clarke:	
Murray	19
Osceola	36
Miscellaneous	4
Total	59
Clay:	
Spencer	192
Miscellaneous	120
Total	312
Clayton:	
Elkader	49
Guttenberg	15
McGregor	38
Monona	29
Strawberry Point	28
Miscellaneous	97
Total	256
Clinton:	
Clinton	926
Dewitt	70
Miscellaneous	136
Total	1,132
Crawford:	
Denison	142
Manilla	37
Miscellaneous	203
Total	382
Dallas:	
Adel	65
Dallas Center	56

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IOWA—Continued

County and city	Number of returns
Dallas—Continued.	
Perry	319
Woodward	17
Miscellaneous	113
Total	570
Davis:	
Bloomfield	94
Miscellaneous	19
Total	113
Decatur:	
Lamoni	20
Leon	23
Miscellaneous	27
Total	70
Delaware:	
Manchester	100
Miscellaneous	72
Total	172
Des Moines:	
Burlington	1,097
Miscellaneous	37
Total	1,134
Dickinson:	
Spirit Lake	57
Miscellaneous	55
Total	112
Dubuque:	
Cascade	37
Dubuque	1,694
Dyersville	49
Miscellaneous	85
Total	1,865
Emmet:	
Estherville	126
Miscellaneous	46
Total	172
Fayette:	
Fayette	24
Oelwein	245
West Union	51
Miscellaneous	107
Total	427
Floyd:	
Charles City	208
Nora Springs	30
Rockford	26
Miscellaneous	24
Total	288
Franklin:	
Hampton	128
Sheffield	24
Miscellaneous	36
Total	188
Fremont:	
Hamburg	73
Sidney	28
Tabor	26
Miscellaneous	89
Total	216
Greene:	
Grand Junction	25
Jefferson	103
Miscellaneous	84
Total	212
Grundy:	
Grundy Center	59
Reinbeck	39
Miscellaneous	71
Total	169
Guthrie:	
Casey	16
Guthrie Center	66
Panora	11
Stuart	43
Miscellaneous	72
Total	208
Hamilton:	
Jewell	30
Webster City	225
Miscellaneous	104
Total	359
Hancock:	
Britt	41
Garner	31
Miscellaneous	67
Total	139
Hardin:	
Ackley	63
Eldora	121
Iowa Falls	118
Miscellaneous	123
Total	425
Harrison:	
Dunlap	44
Logan	38
Missouri Valley	93
Woodbine	46
Miscellaneous	56
Total	277
Henry:	
Mount Pleasant	131
New London	24
Winfield	45
Miscellaneous	73
Total	273
Howard:	
Cresco	83
Miscellaneous	20
Total	103

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IOWA—Continued

County and city	Number of returns
Humboldt:	
Humboldt	101
Miscellaneous	127
Total	228
Ida:	
Holstein	127
Ida Grove	130
Miscellaneous	122
Total	379
Iowa:	
Marengo	48
Williamsburg	53
Miscellaneous	58
Total	159
Jackson:	
Bellevue	32
Maquoketa	110
Miscellaneous	65
Total	207
Jasper:	
Colfax	56
Monroe	47
Newton	413
Miscellaneous	154
Total	670
Jefferson:	
Fairfield	231
Miscellaneous	11
Total	242
Johnson:	
Iowa City	438
Miscellaneous	50
Total	488
Jones:	
Anamosa	44
Monticello	86
Miscellaneous	36
Total	166
Keokuk:	
Hedrick	21
Keota	32
Sigourney	68
What Cheer	20
Miscellaneous	56
Total	197
Kossuth:	
Algona	149
Miscellaneous	184
Total	333
Lee:	
Keokuk	563
Fort Madison	469
Miscellaneous	60
Total	1,092
Linn:	
Cedar Rapids	2,041
Marion	84
Mount Vernon	56
Miscellaneous	68
Total	2,249
Louisa:	
Wapello	36
Miscellaneous	91
Total	127
Lucas:	
Chariton	206
Miscellaneous	45
Total	251
Lyon:	
Rock Rapids	116
Miscellaneous	132
Total	248
Madison:	
Winterset	121
Miscellaneous	30
Total	151
Mahaska:	
New Sharon	23
Oskaloosa	356
Miscellaneous	15
Total	394
Marion:	
Knoxville	122
Melcher	45
Pella	103
Pleasantville	15
Miscellaneous	69
Total	354
Marshall:	
Marshalltown	581
Miscellaneous	199
Total	780
Mills:	
Glenwood	73
Malvern	64
Miscellaneous	165
Total	302
Mitchell:	
Osage	133
Miscellaneous	88
Total	221
Monona:	
Mapleton	47
Onawa	50
Miscellaneous	83
Total	180

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IOWA—Continued

County and city	Number of returns
Monroe:	
Albia	133
Hiteman	16
Miscellaneous	58
Total	207
Montgomery:	
Red Oak	248
Villisca	65
Miscellaneous	53
Total	366
Muscatine:	
Muscatine	453
West Liberty	72
Wilton Junction	24
Miscellaneous	60
Total	609
O'Brien:	
Hartley	42
Sanborn	27
Sheldon	158
Miscellaneous	160
Total	387
Osceola:	
Sibley	74
Miscellaneous	77
Total	151
Page:	
Clarinda	147
Shenandoah	162
Miscellaneous	123
Total	432
Palo Alto:	
Emmetsburg	78
Miscellaneous	75
Total	153
Plymouth:	
Akron	64
Kingsley	42
Le Mars	248
Remsen	112
Miscellaneous	72
Total	538
Pocahontas:	
Fonda	94
Pocahontas	43
Rolfe	38
Miscellaneous	70
Total	245
Polk:	
Des Moines	6,916
Valley Junction	115
Miscellaneous	45
Total	7,076
Pottawattamie:	
Avoca	76
Council Bluffs	1,452
Oakland	81
Walnut	57
Miscellaneous	245
Total	1,911
Poweshiek:	
Brooklyn	22
Grinnell	188
Montezuma	18
Miscellaneous	47
Total	275
Ringgold:	
Mount Ayr	35
Miscellaneous	25
Total	60
Sac:	
Odebolt	79
Sac City	116
Miscellaneous	206
Total	401
Scott:	
Bettendorf	42
Davenport	2,666
Miscellaneous	53
Total	2,761
Shelby:	
Harlan	148
Miscellaneous	117
Total	265
Sioux:	
Alton	27
Hawarden	99
Orange City	52
Rock Valley	45
Sioux Center	63
Miscellaneous	233
Total	519
Story:	
Ames	252
Nevada	122
Story City	30
Miscellaneous	148
Total	552
Tama:	
Tama	71
Toledo	41
Traer	60
Miscellaneous	161
Total	333
Taylor:	
Bedford	58
Lenox	21
Miscellaneous	37
Total	116

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

IOWA—Continued

County and city	Number of returns
Union:	
Afton	18
Creston	309
Miscellaneous	17
Total	344
Van Buren:	
Farmington	10
Keosauqua	16
Milton	7
Miscellaneous	36
Total	69
Wapello:	
Eddyville	20
Eldon	61
Ottumwa	875
Miscellaneous	17
	973
Warren:	
Indianola	115
Miscellaneous	34
Total	149
Washington:	
Brighton	6
Washington	178
Miscellaneous	124
Total	308
Wayne:	
Allerton	10
Corydon	36
Humeston	15
Seymour	15
Miscellaneous	8
Total	84
Webster:	
Dayton	15
Fort Dodge	1,225
Gowrie	35
Lehigh	18
Otho	7
Miscellaneous	78
Total	1,378
Winnebago:	
Forest City	56
Lake Mills	24
Miscellaneous	44
Total	124
Winneshiek:	
Calmar	22
Decorah	128
Miscellaneous	80
Total	230
Woodbury:	
Correctionville	41
Sioux City	2,916
Miscellaneous	178
Total	3,135
Worth:	
Manly	51
Northwood	25
Miscellaneous	24
Total	100
Wright:	
Belmond	60
Clarion	155
Dows	40
Eagle Grove	140
Miscellaneous	60
Total	455
State total	50,379

KANSAS

Allen:	
Humboldt	86
Iola	153
La Harpe	8
Miscellaneous	62
Total	309
Anderson:	
Garnett	92
Miscellaneous	98
Total	190
Atchison:	
Atchison	499
Miscellaneous	47
Total	546
Barber:	
Kiowa	55
Medicine Lodge	25
Miscellaneous	68
Total	148
Barton:	
Ellinwood	71
Great Bend	246
Hoisington	134
Miscellaneous	157
Total	608
Bourbon:	
Fort Scott	272
Miscellaneous	26
Total	298

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KANSAS—Continued

County and city	Number of returns
Brown:	
Hiawatha	118
Horton	93
Miscellaneous	79
Total	290
Butler:	
Augusta	152
Douglas	37
El Dorado	543
Miscellaneous	366
Total	1,098
Chase:	
Cottonwood Falls	53
Miscellaneous	77
Total	130
Chautauqua:	
Cedarvale	46
Sedan	59
Miscellaneous	24
Total	129
Cherokee:	
Baxter Springs	194
Columbus	123
Galena	103
Scammon	63
Weir	27
Miscellaneous	42
Total	552
Cheyenne: Miscellaneous	169
Clark:	
Ashland	46
Miscellaneous	29
Total	75
Clay:	
Clay Center	144
Miscellaneous	63
Total	207
Cloud:	
Clyde	26
Concordia	144
Miscellaneous	64
Total	234
Coffey:	
Burlington	50
Miscellaneous	60
Total	110
Comanche:	
Coldwater	50
Protection	24
Miscellaneous	6
Total	80
Cowley:	
Arkansas City	499
Winfield	505
Miscellaneous	256
Total	1,260
Crawford:	
Arcadia	32
Arma	76
Cherokee	26
Franklin	24
Frontenac	44
Girard	103
Mulberry	63
Pittsburg	786
Radley	4
Miscellaneous	259
Total	1,417
Decatur:	
Oberlin	88
Miscellaneous	61
Total	149
Dickinson:	
Abilene	195
Herington	162
Solomon	27
Miscellaneous	135
Total	519
Doniphan:	
Troy	47
Miscellaneous	95
Total	142
Douglas:	
Baldwin City	35
Lawrence	416
Miscellaneous	26
Total	477
Edwards:	
Kinsley	116
Miscellaneous	128
Total	244
Elk:	
Howard	52
Miscellaneous	68
Total	120
Ellis:	
Ellis	96
Hays	176
Miscellaneous	25
Total	297
Ellsworth:	
Ellsworth	116
Wilson	44
Miscellaneous	152
Total	312
Finney:	
Garden City	128
Miscellaneous	19
Total	147
Ford:	
Dodge City	241
Miscellaneous	195
Total	436

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KANSAS—Continued

County and city	Number of returns
Franklin:	
Ottawa	180
Miscellaneous	50
Total	230
Geary:	
Fort Riley	25
Junction City	206
Miscellaneous	53
Total	284
Gove: Miscellaneous	84
Graham: Miscellaneous	56
Grant: Miscellaneous	9
Gray: Miscellaneous	70
Greeley: Miscellaneous	16
Greenwood:	
Eureka	255
Miscellaneous	248
Total	503
Hamilton:	
Syracuse	27
Miscellaneous	3
Total	30
Harper:	
Anthony	66
Harper	39
Miscellaneous	58
Total	163
Harvey:	
Halstead	48
Newton	398
Miscellaneous	42
Total	488
Haskell: Miscellaneous	14
Hodgeman: Miscellaneous	32
Jackson:	
Holton	83
Miscellaneous	37
Total	120
Jefferson:	
Valley Falls	21
Miscellaneous	66
Total	87
Jewell:	
Mankato	46
Miscellaneous	50
Total	96
Johnson:	
Olathe	99
Miscellaneous	162
Total	261
Kearny: Miscellaneous	27
Kingman:	
Kingman	64
Miscellaneous	62
Total	126
Kiowa:	
Greensburg	46
Miscellaneous	33
Total	79
Labette:	
Chetopa	22
Oswego	42
Parsons	489
Miscellaneous	48
Total	601
Lane: Miscellaneous	31
Leavenworth:	
Fort Leavenworth	73
Leavenworth	456
National Military Home	4
Miscellaneous	45
Total	578
Lincoln:	
Lincoln	46
Miscellaneous	66
Total	112
Linn:	
La Cygne	24
Pleasanton	39
Miscellaneous	42
Total	105
Logan: Miscellaneous	70
Lyon:	
Emporia	478
Miscellaneous	79
Total	557
McPherson:	
Lindsborg	85
McPherson	201
Miscellaneous	130
Total	416
Marion:	
Florence	62
Hillsboro	56
Marion	82
Peabody	57
Miscellaneous	64
Total	321
Marshall:	
Blue Rapids	39
Frankfort	43
Marysville	85
Miscellaneous	122
Total	289

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KANSAS—Continued

County and city	Number of returns
Meade: Miscellaneous	88
Miami:	
Osawatomie	102
Paola	115
Miscellaneous	23
Total	240
Mitchell:	
Beloit	104
Miscellaneous	34
Total	138
Montgomery:	
Caney	85
Cherryvale	117
Coffeyville	396
Independence	498
Miscellaneous	145
Total	1,241
Morris:	
Council Grove	93
Miscellaneous	68
Total	161
Morton:	
Elkhart	27
Miscellaneous	6
Total	33
Nemaha:	
Sabetha	131
Seneca	42
Miscellaneous	63
Total	236
Neosho:	
Chanute	302
Erie	19
Miscellaneous	29
Total	350
Ness: Miscellaneous	90
Norton:	
Norton	83
Miscellaneous	61
Total	144
Osage:	
Burlingame	22
Osage City	33
Miscellaneous	89
Total	144
Osborne:	
Downs	21
Osborne	54
Miscellaneous	48
Total	123
Ottawa:	
Minneapolis	38
Miscellaneous	85
Total	123
Pawnee:	
Larned	104
Miscellaneous	86
Total	190
Phillips:	
Phillipsburg	54
Miscellaneous	56
Total	110
Pottawatomie:	
St. Marys	45
Wamego	162
Miscellaneous	11
Total	218
Pratt:	
Pratt	142
Miscellaneous	70
Total	212
Rawlins: Miscellaneous	203
Reno:	
Hutchinson	668
Nickerson	11
Miscellaneous	97
Total	776
Republic:	
Belleville	76
Miscellaneous	104
Total	180
Rice:	
Lyons	102
Sterling	82
Miscellaneous	107
Total	291
Riley:	
Manhattan	316
Miscellaneous	89
Total	405
Rooks:	
Plainville	22
Stockton	32
Miscellaneous	51
Total	105
Rush: Miscellaneous	108
Russell:	
Russell	97
Miscellaneous	94
Total	191
Salina:	
Salina	555
Miscellaneous	81
Total	636

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KANSAS—Continued

County and city	Number of returns
Scott:	
Scott City	36
Miscellaneous	5
Total	41
Sedgwick:	
Wichita	3,065
Miscellaneous	433
Total	3,498
Seward:	
Liberal	86
Miscellaneous	10
Total	96
Shawnee:	
Oakland	5
Topeka	2,096
Miscellaneous	293
Total	2,394
Sheridan: Miscellaneous	66
Sherman:	
Goodland	123
Miscellaneous	33
Total	156
Smith:	
Smith Center	54
Miscellaneous	65
Total	119
Stafford:	
St. John	82
Stafford	81
Miscellaneous	65
Total	228
Stanton: Miscellaneous	9
Stevens: Miscellaneous	19
Sumner:	
Caldwell	73
Conway Springs	25
Mulvane	22
Sumner—Continued.	
Wellington	219
Miscellaneous	104
Total	443
Thomas:	
Colby	99
Miscellaneous	129
Total	228
Trego:	
Wakeeney	48
Miscellaneous	21
Total	69
Wabaunsee: Miscellaneous	95
Wallace: Miscellaneous	41
Washington:	
Washington	33
Miscellaneous	122
Total	155
Wichita: Miscellaneous	17
Wilson:	
Altoona	8
Fredonia	99
Neodesha	104
Miscellaneous	36
Total	247
Woodson:	
Yates Center	37
Miscellaneous	27
Total	64
Wyandotte:	
Bonner Springs	42
Rosedale	26
Kansas City	2,591
Miscellaneous	306
Total	2,965
State total	34,284

KENTUCKY

Adair:	
Columbia	7
Miscellaneous	2
Total	9
Allen: Scottsville	21
Anderson:	
Lawrenceburg	47
Miscellaneous	1
Total	48
Ballard: Miscellaneous	17
Barren:	
Glasgow	97
Miscellaneous	11
Total	108
Bath: Miscellaneous	34
Bell:	
Middlesboro	240
Pineville	120
Miscellaneous	34
Total	394
Boone: Miscellaneous	63

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KENTUCKY—Continued

County and city	Number of returns
Bourbon:	
Millersburg	17
Paris	400
Miscellaneous	16
Total	433
Boyd:	
Ashland	990
Catlettsburg	75
Miscellaneous	11
Total	1,076
Boyle:	
Danville	325
Miscellaneous	9
Total	334
Bracken:	
Augusta	45
Miscellaneous	16
Total	61
Breathitt:	
Jackson	38
Miscellaneous	10
Total	48
Breckinridge:	
Cloverport	25
Miscellaneous	24
Total	49
Bullitt: Miscellaneous	41
Butler: Miscellaneous	6
Caldwell:	
Princeton	120
Miscellaneous	15
Total	135
Calloway:	
Murray	47
Miscellaneous	5
Total	52
Campbell:	
Bellevue	340
Dayton	320
Fort Thomas	680
Newport	1,880
Miscellaneous	13
Total	3,233
Carlisle: Miscellaneous	11
Carroll:	
Carrollton	65
Miscellaneous	14
Total	79
Carter:	
Olive Hill	20
Miscellaneous	33
Total	53
Casey: Miscellaneous	3
Christian:	
Hopkinsville	385
Miscellaneous	35
Total	420
Clark:	
Winchester	425
Miscellaneous	7
Total	432
Clay: Miscellaneous	16
Clinton	0
Crittenden:	
Marion	25
Miscellaneous	6
Total	31
Cumberland: Miscellaneous	1
Daviess:	
Owensboro	525
Miscellaneous	12
Total	537
Edmonson: Miscellaneous	17
Elliott: Miscellaneous	2
Estill:	
Irvine	63
Ravenna	91
Miscellaneous	14
Total	168
Fayette:	
Lexington	2,340
Miscellaneous	5
Total	2,345
Fleming:	
Flemingsburg	34
Miscellaneous	7
Total	41
Floyd:	
Prestonsburg	30
Wayland	17
Weeksbury	16
Miscellaneous	173
Total	236
Franklin:	
Frankfort	385
Miscellaneous	2
Total	387
Fulton:	
Fulton	120
Hickman	75
Miscellaneous	104
Total	299
Gallatin: Miscellaneous	21

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KENTUCKY—Continued

County and city	Number of returns
Garrard:	
Lancaster	9
Miscellaneous	57
Total	66
Grant: Miscellaneous	46
Graves:	
Mayfield	200
Miscellaneous	13
Total	213
Grayson:	
Lietchfield	22
Miscellaneous	16
Total	38
Green: Miscellaneous	6
Greenup:	
Greenup	21
Russell	200
Miscellaneous	47
Total	268
Hancock: Miscellaneous	17
Hardin:	
Elizabethtown	68
Miscellaneous	24
Total	92
Harlan:	
Harlan	175
Miscellaneous	199
Total	374
Harrison:	
Cynthiana	154
Miscellaneous	17
Total	171
Hart: Miscellaneous	15
Henderson:	
Henderson	525
Miscellaneous	14
Total	539
Henry:	
Eminence	34
Miscellaneous	30
Total	64
Hickman:	
Clinton	9
Miscellaneous	2
Total	11
Hopkins:	
Dawson Springs	27
Earlington	47
Madisonville	230
Mortons Gap	6
Miscellaneous	29
Total	339
Jackson: Miscellaneous	5
Jefferson:	
Louisville	14,275
Miscellaneous	125
Total	14,400
Jessamine:	
Nicholasville	110
Miscellaneous	17
Total	127
Johnson:	
Paintsville	80
Van Lear	20
Miscellaneous	15
Total	115
Kenton:	
Covington	3,040
Ludlow	300
Miscellaneous	18
Total	3,358
Knott: Miscellaneous	12
Knox:	
Barbourville	44
Miscellaneous	14
Total	58
Larue:	
Hodgenville	22
Miscellaneous	3
Total	25
Laurel:	
London	33
Miscellaneous	4
Total	37
Lawrence:	
Louisa	58
Miscellaneous	20
Total	78
Lee:	
Beattyville	19
Miscellaneous	11
Total	30
Leslie: Miscellaneou	2
Letcher:	
Jenkins	43
Miscellaneous	106
Total	149
Lewis:	
Vanceburg	16
Miscellaneous	11
Total	27
Lincoln:	
Stanford	47
Miscellaneous	20
Total	67

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KENTUCKY—Continued

County and city	Number of returns
Livingston: Miscellaneous	10
Logan:	
Russellville	82
Miscellaneous	36
Total	118
Lyon:	
Eddyville	17
Miscellaneous	3
Total	20
McCracken: Paducah	906
McCreary: Miscellaneous	25
McLean:	
Livermore	4
Miscellaneous	14
Total	18
Madison:	
Berea	48
Richmond	280
Miscellaneous	9
Total	337
Magoffin: Miscellaneous	30
Marion:	
Lebanon	76
Miscellaneous	9
Total	85
Marshall: Miscellaneous	12
Martin: Miscellaneous	9
Mason:	
Maysville	252
Miscellaneous	12
Total	264
Meade: Miscellaneous	12
Menifee: Miscellaneous	1
Mercer:	
Harrodsburg	145
Miscellaneous	15
Total	160
Metcalfe: Miscellaneous	1
Monroe: Miscellaneous	3
Montgomery: Mt. Sterling	236
Morgan: Miscellaneous	14
Muhlenberg:	
Central City	82
Drakesboro	10
Greenville	81
Miscellaneous	22
Total	195
Nelson:	
Bardstown	66
Miscellaneous	42
Total	108
Nicholas:	
Carlisle	44
Miscellaneous	5
Total	49
Ohio: Miscellaneous	48
Oldham:	
La Grange	37
Miscellaneous	45
Total	82
Owen: Miscellaneous	19
Owsley: Miscellaneous	2
Pendleton:	
Falmouth	24
Miscellaneous	18
Total	42
Perry:	
Hazard	240
Miscellaneous	73
Total	313
Pike:	
Hellier	8
Pikeville	145
Miscellaneous	228
Total	381
Powell: Miscellaneous	7
Pulaski:	
Burnside	11
Somerset	150
Miscellaneous	6
Total	167
Robertson: Miscellaneous	2
Rockcastle: Miscellaneous	28
Rowan: Miscellaneous	34
Russell: Miscellaneous	1
Scott:	
Georgetown	157
Miscellaneous	3
Total	160
Shelby:	
Shelbyville	148
Miscellaneous	7
Total	155
Simpson:	
Franklin	41
Miscellaneous	2
Total	43
Spencer: Miscellaneous	9
Taylor: Campbellsville	38
Todd:	
Elkton	14
Miscellaneous	36
Total	50

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

KENTUCKY—Continued

County and city	Number of returns
Trigg: Miscellaneous	19
Trimble: Miscellaneous	2
Union:	
Morganfield	52
Sturgis	48
Uniontown	18
Miscellaneous	9
Total	127
Warren:	
Bowling Green	362
Miscellaneous	20
Total	382
Washington: Springfield	47
Wayne:	
Monticello	15
Miscellaneous	1
Total	16
Webster:	
Providence	51
Sebree	4
Miscellaneous	21
Total	76
Whitley:	
Corbin	145
Williamsburg	56
Miscellaneous	19
Total	220
Wolfe: Miscellaneous	13
Woodford:	
Versailles	165
Miscellaneous	44
Total	209
State total	37,315

LOUISIANA

Acadia:	
Crowley	217
Rayne	101
Miscellaneous	159
Total	477
Allen:	
Elizabeth	41
Kinder	18
Oakdale	92
Miscellaneous	29
Total	180
Ascension:	
Donaldsonville	82
Miscellaneous	34
Total	116
Assumption:	
Albemarle	2
Napoleonville	47
Miscellaneous	45
Total	94
Avoyelles:	
Bunkie	58
Marksville	38
Miscellaneous	52
Total	148
Beauregard:	
Bon Ami	7
DeRidder	142
Longville	13
Ludington	9
Merryville	21
Miscellaneous	13
Total	205
Bienville:	
Arcadia	66
Miscellaneous	75
Total	141
Bossier:	
Bossier	38
Miscellaneous	141
Total	179
Caddo:	
Cedar Grove	50
Oil City	49
Shreveport	4,346
Vivian	61
Miscellaneous	825
Total	5,331
Calcasieu:	
DeQuincy	83
Lake Charles	724
Sulphur	51
Vinton	81
Westlake	14
Miscellaneous	89
Total	1,042
Caldwell: Miscellaneous	78
Cameron: Miscellaneous	2
Catahoula:	
Jonesville	10
Miscellaneous	19
Total	29
Claiborne:	
Haynesville	235
Homer	188
Miscellaneous	66
Total	489

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

LOUISIANA—Continued

County and city	Number of returns
Concordia:	
Ferriday	57
Vidalia	33
Miscellaneous	29
Total	119
DeSoto:	
Mansfield	154
Miscellaneous	114
Total	268
East Baton Rouge:	
Baton Rouge	1,593
Miscellaneous	247
Total	1,840
East Carroll:	
Lake Providence	129
Miscellaneous	30
Total	159
East Feliciana:	
Jackson	13
Miscellaneous	42
Total	55
Evangeline:	
Ville Platte	38
Miscellaneous	43
Total	81
Franklin:	
Winnsboro	72
Miscellaneous	84
Total	156
Grant:	
Colfax	37
Miscellaneous	42
Total	79
Iberia:	
Jeanerette	83
New Iberia	162
Miscellaneous	31
Total	276
Iberville:	
Bayou Goula	15
Plaquemine	128
White Castle	23
Miscellaneous	27
Total	193
Jackson:	
Eros	11
Miscellaneous	33
Total	44
Jefferson:	
Gretna	187
Kenner	41
McDonoghville	45
Westwego	20
Miscellaneous	190
Total	483
Jefferson Davis:	
Jennings	116
Lake Arthur	19
Welsh	72
Miscellaneous	52
Total	259
Lafayette:	
Lafayette	368
Miscellaneous	105
Total	473
La Fourche:	
Thibodaux	150
Miscellaneous	99
Total	249
La Salle: Miscellaneous	107
Lincoln:	
Ruston	169
Miscellaneous	26
Total	195
Livingston: Miscellaneous	41
Madison:	
Tallulah	100
Miscellaneous	25
Total	125
Morehouse:	
Bastrop	130
Miscellaneous	75
Total	205
Natchitoches:	
Natchitoches	132
Miscellaneous	92
Total	224
Orleans:	
New Orleans	19,163
Miscellaneous	1,000
Total	20,163
Ouachita:	
Monroe	1,024
West Monroe	66
Miscellaneous	228
Total	1,318
Plaquemine: Miscellaneous	56
Pointe Coupee:	
New Roads	33
Miscellaneous	82
Total	115
Rapides:	
Alexandria	880
Boyce	34
Glenmora	39
Lecompte	48
Pineville	43
Miscellaneous	331
Total	1,375

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

LOUISIANA—Continued

County and city	Number of returns
Red River: Miscellaneous	96
Richland:	
Alto	7
Rayville	70
Miscellaneous	55
Total	132
Sabine:	
Fisher	15
Peason	9
Miscellaneous	51
Total	75
St. Bernard: Miscellaneous	72
St. Charles: Miscellaneous	113
St. Helena: Miscellaneous	7
St. James:	
Lutcher	37
Miscellaneous	77
Total	114
St. John the Baptist:	
Garyville	26
Miscellaneous	60
Total	86
St. Landry:	
Eunice	47
Opelousas	224
Washington	20
Miscellaneous	98
Total	389
St. Martin:	
Breaux Bridge	36
St. Martinville	27
Miscellaneous	17
Total	80
St. Mary:	
Berwick	17
Franklin	117
Morgan City	111
Patterson	47
Miscellaneous	39
Total	331
St. Tammany:	
Covington	71
Madisonville	12
Mandeville	25
Slidell	57
Miscellaneous	21
Total	186
Tangipahoa:	
Amite	36
Hammond	181
Independence	8
Kentwood	17
Miscellaneous	81
Total	323
Tensas: Miscellaneous	98
Terrebonne:	
Houma	127
Miscellaneous	36
Total	163
Union: Miscellaneous	56
Vermillion:	
Abbeville	97
Gueydan	35
Miscellaneous	52
Total	184
Vernon:	
Fullerton	28
Leesville	99
Miscellaneous	95
Total	222
Washington:	
Bogalusa	217
Miscellaneous	33
Total	250
Webster:	
Minden	197
Miscellaneous	119
Total	316
West Baton Rouge: Miscellaneous	60
West Carroll: Miscellaneous	33
West Feliciana: Miscellaneous	43
Winn:	
Winnfield	88
Miscellaneous	9
Total	97
State total	40,695

MAINE

Androscoggin:	
Auburn	612
East Livermore	108
Lewiston	918
Lisbon	152
Mechanic Falls	56
Poland	16
Turner	9
Webster	27
Miscellaneous	10
Total	1,908
Aroostook:	
Ashland	18
Caribou	90
Eagle Lake	4
Easton	2
Fort Fairfield	96
Fort Kent	40
Frenchville	5
Grand Isle	1
Houlton	153
Island Falls	12
Limestone	9
Littleton	1

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MAINE—Continued

County and city	Number of returns
Aroostook—Continued.	
Madawaska	4
Mapleton	4
Mars Hill	27
Monticello	12
Oakfield	9
Presque Isle	180
Sherman	6
Stockholm	8
St. Francis	1
Van Buren	30
Wallagrass	3
Washburn	4
Miscellaneous	29
Total	748
Cumberland:	
Bridgton	42
Brunswick	324
Cape Cottage	9
Cumberland	72
Falmouth	3
Freeport	54
Gorham	45
Gray	36
Harpswell	5
New Gloucester	9
Portland	4,428
Scarborough	21
South Portland	468
Standish	15
Westbrook	252
Windham	49
Yarmouth	34
Miscellaneous	54
Total	5,920
Franklin:	
Farmington	115
Jay	47
Phillips	15
Rangeley	50
Wilton	74
Miscellaneous	131
Total	432
Hancock:	
Bar Harbor	175
Blue Hill	14
Brooksville	2
Bucksport	33
Deer Isle	5
Ellsworth	97
Gouldsboro	6
Mount Desert	58
Stonington	18
Tremont	8
Miscellaneous	126
Total	542
Kennebec:	
Augusta	538
Benton	2
Chelsea	3
China	5
Clinton	25
Gardiner	224
Hallowell	54
Monmouth	7
Oakland	63
Vassalboro	29
Waterville	738
Winslow	10
Kennebec—Continued.	
Winthrop	66
Miscellaneous	62
Total	1,826
Knox:	
Camden	126
Rockland	315
Rockport	27
St. George	16
Thomaston	72
Union	9
Vinalhaven	36
Warren	19
Miscellaneous	38
Total	658
Lincoln:	
Boothbay	9
Boothbay Harbor	45
Bristol	10
Waldoboro	36
Wiscasset	22
Miscellaneous	120
Total	242
Oxford:	
Bethel	65
Dixfield	24
Fryeburg	41
Mexico	72
Norway	71
Oxford	19
Paris	89
Rumford	396
Miscellaneous	23
Total	800
Penobscot:	
Bangor	1,323
Brewer	120
Corinna	18
Dexter	54
East Millinocket	72
Enfield	7
Hampden	17
Lincoln	73
Milford	8
Millinocket	225
Newport	36
Old Town	157
Orono	80
Orrington	2
Patten	18
Miscellaneous	48
Total	2,258
Piscataquis:	
Brownville	25
Dover-Foxcroft	90
Greenville	54
Guilford	45
Milo	60
Monson	21
Sangerville	16
Miscellaneous	40
Total	351
Sagadahoc:	
Bath	261
Bowdoinham	17

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MAINE—Continued

County and city	Number of returns
Sagadahoc—Continued.	
Richmond	45
Topsham	35
Miscellaneous	56
Total	414
Somerset:	
Anson	38
Bingham	33
Fairfield	87
Hartland	15
Madison	92
Norridgewock	12
Pittsfield	81
Skowhegan	180
Solon	5
Miscellaneous	32
Total	575
Waldo:	
Belfast	198
Searsport	20
Stockton Springs	3
Winterport	12
Miscellaneous	18
Total	251
Washington:	
Baileyville	54
Calais	111
Cherryfield	11
Danforth	19
East Machias	9
Eastport	99
Harrington	9
Jonesport	12
Lubec	41
Machias	36
Machiasport	4
Millbridge	12
Pembroke	2
Perry	1
Miscellaneous	93
Total	513
York:	
Berwick	37
Biddeford	412
Buxton	22
Eliot	19
Hollis	7
Kennebunk	115
Kennebunkport	54
Kittery	135
Lebanon	9
North Berwick	47
Old Orchard	65
Parsonsfield	17
Saco	252
Sanford	576
South Berwick	63
Wells	50
York	103
Miscellaneous	23
Total	2,006
State total	19,444

MARYLAND

Allegany:	
Cumberland	1,700
Frostburg	135
Lonaconing	75
Mount Savage	55
Westernport	65
Miscellaneous	125
Total	2,155
Anne Arundel:	
Annapolis	750
Miscellaneous	460
Total	1,210
City of Baltimore	38,315
Baltimore:	
Catonsville	610
Towson	350
Miscellaneous	1,550
Total	2,510
Calvert: Miscellaneous	40
Caroline:	
Denton	50
Federalsburg	40
Miscellaneous	90
Total	180
Carroll:	
Union Bridge	55
Westminster	250
Miscellaneous	195
Total	500
Cecil:	
Elkton	150
North East	30
Port Deposit	55
Miscellaneous	240
Total	475
Charles: Miscellaneous	130
Dorchester:	
Cambridge	250
Hurlock	20
Miscellaneous	45
Total	315
Frederick:	
Brunswick	135
Frederick	610
Thurmont	35
Miscellaneous	220
Total	1,000

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MARYLAND—Continued

County and city	Number of returns
Garrett:	
Kitzmiller	13
Oakland	75
Miscellaneous	52
Total	140
Harford:	
Aberdeen	120
Belair	110
Havre de Grace	175
Miscellaneous	240
Total	645
Howard:	
Ellicott City	150
Miscellaneous	140
Total	290
Kent:	
Chestertown	130
Miscellaneous	95
Total	225
Montgomery:	
Rockville	205
Takoma Park	920
Miscellaneous	1,050
Total	2,175
Prince George:	
Capitol Heights	30
Hyattsville	310
Laurel	150
Mount Rainier	175
Miscellaneous	630
Total	1,295
Queen Anne:	
Centerville	75
Miscellaneous	75
Total	150
St. Marys: Miscellaneous	85
Somerset:	
Crisfield	85
Miscellaneous	65
Total	150
Talbot:	
Easton	215
St. Michaels	25
Miscellaneous	55
Total	295
Washington:	
Boonsboro	25
Hagerstown	1,205
Williamsport	70
Miscellaneous	200
Total	1,500
Wicomico:	
Salisbury	345
Miscellaneous	35
Total	380
Worcester:	
Berlin	50
Pocomoke City	80
Snow Hill	50
Miscellaneous	50
Total	230
Miscellaneous for the State:	
Foreign	5,160
From other districts	6,602
State total	66,152

MASSACHUSETTS

Barnstable:	
Barnstable	44
Bourne	22
Chatham	49
Dennis	50
Falmouth	83
Harwich	48
Orleans	34
Provincetown	128
Sandwich	70
Yarmouth	57
Total	585
Berkshire:	
Adams	297
Cheshire	43
Clarksburg	31
Dalton	170
Great Barrington	148
Hinsdale	31
Lanesborough	11
Lee	130
Lenox	84
New Marlborough	11
Berkshire—Continued.	
North Adams	963
Pittsfield	2,573
Sheffield	43
Stockbridge	32
West Stockbridge	32
Williamstown	107
Total	4,706
Bristol:	
Acushnet	67
Attleboro	1,361
Dartmouth	163
Dighton	19
Easton	87
Fairhaven	340
Fall River	4,023
Freetown	20
Mansfield	817
New Bedford	5,149
North Attleboro	968
Norton	84
Raynham	31
Rehoboth	34

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Bristol—Continued.	
Seekonk	44
Somerset	49
Swansea	43
Taunton	1,270
Westport	49
Total	14,618
Dukes:	
Edgartown	44
Oak Bluffs	9
Tisbury	23
Total	76
Essex:	
Amesbury	513
Andover	672
Beverly	1,442
Danvers	663
Essex	74
Georgetown	58
Gloucester	910
Groveland	64
Hamilton	106
Haverhill	3,011
Ipswich	275
Lawrence	3,965
Lynn	6,964
Lynnfield	23
Manchester	177
Marblehead	69
Merrimac	84
Methuen	812
Middleton	43
Nahant	115
Newbury	58
Newburyport	793
North Andover	456
Peabody	1,483
Rockport	127
Rowley	36
Salem	2,745
Salisbury	43
Saugus	197
Swampscott	798
Wenham	43
West Newbury	58
Total	26,877
Franklin:	
Buckland	65
Colrain	56
Deerfield	83
Erving	51
Greenfield	1,175
Montague	137
Northfield	50
Orange	192
Shelburne	128
Sunderland	18
Whately	28
Total	1,983
Hampden:	
Agawam	85
Chester	60
Chicopee	1,430
East Longmeadow	171
Holyoke	3,213
Longmeadow	256
Ludlow	581
Monson	155
Palmer	234
Hampden—Continued.	
Russell	45
Southwick	50
Springfield	8,817
Westfield	681
West Springfield	596
Wilbraham	88
Total	16,462
Hampshire:	
Amherst	224
Belchertown	89
Easthampton	384
Hadley	63
Hatfield	76
Huntington	47
Northampton	176
South Hadley	272
Ware	297
Williamsburg	40
Total	1,668
Middlesex:	
Acton	137
Arlington	1,718
Ashland	85
Ayer	305
Bedford	64
Belmont	1,038
Billerica	321
Cambridge	6,248
Chelmsford	139
Concord	511
Dracut	85
Everett	1,776
Framingham	1,076
Groton	97
Holliston	156
Hopkinton	65
Hudson	433
Lexington	512
Lincoln	44
Littleton	55
Lowell	5,577
Malden	2,618
Marlborough	762
Maynard	310
Medford	2,808
Melrose	1,876
Natick	511
Newton	4,609
North Reading	39
Pepperell	127
Reading	635
Sherborn	59
Shirley	72
Somerville	6,158
Stoneham	40
Stow	12
Sudbury	10
Tewksbury	94
Townsend	40
Tyngsborough	25
Wakefield	682
Waltham	2,037
Watertown	232
Wayland	82
Westboro	40
Westford	299
Weston	194
Wilmington	82
Winchester	1,105
Woburn	1,076
Total	47,076

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MASSACHUSETTS—Continued

County and city	Number of returns
Nantucket: Nantucket	96
Norfolk:	
Avon	149
Bellingham	28
Braintree	927
Brookline	5,048
Canton	180
Cohasset	218
Dedham	810
Foxborough	157
Franklin	406
Holbrook	157
Medfield	63
Medway	139
Millis	89
Milton	852
Needham	498
Norfolk	109
Norwood	322
Plainville	69
Quincy	2,712
Randolph	247
Sharon	162
Stoughton	389
Walpole	291
Wellesley	841
Westwood	8
Weymouth	1,097
Wrentham	93
Total	17,061
Plymouth:	
Abington	403
Bridgewater	298
Brockton	4,984
Duxbury	87
East Bridgewater	104
Hanover	129
Hanson	64
Hingham	403
Hull	64
Kingston	66
Lakeville	13
Marion	58
Marshfield	36
Mattapoisett	58
Middleborough	514
Norwell	36
Pembroke	9
Plymouth	639
Rochester	8
Rockland	525
Scituate	126
Wareham	183
West Bridgewater	84
Whitman	503
Total	9,494
Suffolk:	
Boston	51,655
Chelsea	1,843
Revere	1,416
Winthrop	1,709
Total	56,623
Worcester:	
Ashburnham	63
Athol	478
Auburn	106
Barre	92
Blackstone	108
Brookfield	67
Carlton	41
Clinton	552
Douglas	84
Dudley	87
Fitchburg	1,899
Gardner	705
Grafton	136
Hardwick	9
Harvard	46
Holden	96
Hopedale	165
Hubbardston	4
Lancaster	86
Leicester	74
Leominster	892
Lunenburg	43
Milford	2,879
Millbury	266
Millville	126
Northboro	35
Northbridge	96
North Brookfield	84
Oxford	91
Rutland	36
Shrewsbury	148
Southboro	77
Southbridge	657
Spencer	216
Sterling	27
Sturbridge	22
Sutton	37
Templeton	36
Upton	43
Uxbridge	198
Warren	212
Webster	794
West Boylston	62
West Brookfield	22
Westminster	27
Winchendon	266
Worcester	11,915
Total	24,205
State total	221,530

MICHIGAN

Alcona: Miscellaneous	50
Alger:	
Munising	150
Miscellaneous	25
Total	175
Allegan:	
Allegan	150
Otsego	100
Plainwell	80
Miscellaneous	170
Total	500

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MICHIGAN—Continued

County and city	Number of returns
Alpena:	
Alpena	437
Miscellaneous	7
Total	444
Antrim:	
Mancelona	60
Miscellaneous	60
Total	120
Arenac: Miscellaneous	65
Baraga:	
L'Anse	225
Miscellaneous	75
Total	300
Barry:	
Hastings	150
Nashville	30
Miscellaneous	90
Total	270
Bay:	
Bay City	1,402
Essexville	36
Miscellaneous	59
Total	1,497
Benzie:	
Frankfort	75
Miscellaneous	50
Total	125
Berrien:	
Benton Harbor	775
Buchanan	150
Niles	475
St. Joseph	450
Three Oaks	75
Watervliet	75
Miscellaneous	400
Total	2,400
Branch:	
Bronson	40
Coldwater	203
Quincy	30
Union City	33
Miscellaneous	5
Total	311
Calhoun:	
Albion	281
Battle Creek	1,975
Homer	40
Marshall	166
Miscellaneous	34
Total	2,496
Cass:	
Cassopolis	75
Dowagiac	250
Miscellaneous	50
Total	375
Charlevoix:	
Boyne City	100
Charlevoix	75
East Jordan	75
Total	250
Cheboygan:	
Cheboygan	136
Miscellaneous	43
Total	179
Chippewa:	
Sault Ste. Marie	450
Miscellaneous	50
Total	500
Clare:	
Clare	46
Miscellaneous	16
Total	62
Clinton:	
Ovid	26
St. John	121
Miscellaneous	63
Total	210
Crawford:	
Grayling	65
Miscellaneous	6
Total	71
Delta:	
Escanaba	525
Gladstone	150
Miscellaneous	125
Total	800
Dickinson:	
Iron Mountain	1,425
Norway	225
Miscellaneous	150
Total	1,800
Eaton:	
Bellevue	30
Charlotte	225
Eaton Rapids	100
Grand Ledge	100
Miscellaneous	70
Total	525
Emmet:	
Harbor Springs	75
Petoskey	275
Miscellaneous	50
Total	400
Genesee:	
Clio	41
Fenton	102
Flint	4,424
Flushing	39
Mount Morris	51
Miscellaneous	147
Total	4,804

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MICHIGAN—Continued

County and city	Number of returns
Gladwin:	
Gladwin	47
Miscellaneous	11
Total	58
Gogebic:	
Bessemer	150
Ironwood	675
Wakefield	75
Miscellaneous	175
Total	1,075
Grand Traverse:	
Traverse City	300
Miscellaneous	30
Total	330
Gratiot:	
Alma	200
Ithaca	68
St. Louis	52
Miscellaneous	69
Total	389
Hillsdale:	
Hillsdale	200
Jonesville	27
Reading	19
Miscellaneous	52
Total	298
Houghton:	
Calumet	225
Hancock	250
Houghton	225
Hubbell	20
Lake Linden	75
Laurium	150
South Range	10
Miscellaneous	245
Total	1,200
Huron:	
Bad Axe	110
Harbor Beach	85
Sebewaing	35
Miscellaneous	114
Total	344
Ingham:	
East Lansing	142
Lansing	3,200
Leslie	17
Mason	74
Williamston	29
Miscellaneous	54
Total	3,516
Ionia:	
Belding	100
Ionia	330
Lake Odessa	30
Portland	40
Miscellaneous	175
Total	675
Iosco:	
East Tawas	44
Tawas City	24
Iosco—Continued.	
Miscellaneous	60
Total	128
Iron:	
Caspian	25
Crystal Falls	100
Iron River	225
Stambaugh	75
Miscellaneous	25
Total	450
Isabella:	
Mount Pleasant	145
Miscellaneous	53
Total	198
Jackson:	
Jackson	2,528
Miscellaneous	142
Total	2,670
Kalamazoo:	
Kalamazoo	3,300
Vicksburg	75
Miscellaneous	75
Total	3,450
Kalkaska: Miscellaneous	25
Kent:	
Cedar Springs	20
Grand Rapids	15,374
Lowell	100
Rockford	100
Sparta	70
Miscellaneous	160
Total	15,824
Keweenaw: Miscellaneous	30
Lake	0
Lapeer:	
Almont	33
Imlay City	50
Lapeer	134
Miscellaneous	88
Total	305
Leelanau: Miscellaneous	25
Lenawee:	
Adrian	495
Blissfield	60
Clinton	41
Hudson	69
Morenci	44
Tecumseh	92
Miscellaneous	75
Total	876
Livingston:	
Fowlerville	29
Howell	170
Miscellaneous	66
Total	265

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MICHIGAN—Continued

County and city	Number of returns
Luce:	
Newberry	75
Miscellaneous	25
Total	100
Mackinac:	
St. Ignace	60
Miscellaneous	60
Total	120
Macomb:	
Halfway	215
Mount Clemens	750
New Baltimore	33
Richmond	37
Romeo	85
Roseville	34
Miscellaneous	311
Total	1,465
Manistee:	
Manistee	275
Miscellaneous	100
Total	375
Marquette:	
Ishpeming	325
Marquette	675
Negaunee	180
Miscellaneous	150
Total	1,330
Mason:	
Ludington	250
Scottville	20
Miscellaneous	30
Total	300
Mecosta:	
Big Rapids	225
Miscellaneous	75
Total	300
Menominee:	
Menominee	375
Miscellaneous	50
Total	425
Midland:	
Midland	251
Miscellaneous	19
Total	270
Missaukee: Miscellaneous	30
Monroe:	
Dundee	32
Monroe	715
Miscellaneous	125
Total	872
Montcalm:	
Greenville	175
Miscellaneous	225
Total	400
Muskegon:	
Muskegon	2,025
Muskegon Heights	300
Whitehall	75
Miscellaneous	100
Total	2,500
Montmorency: Miscellaneous	28
Newaygo:	
Fremont	100
Newaygo	30
Miscellaneous	30
Total	160
Oakland:	
Berkley	33
Birmingham	962
Clawson	39
Farmington	200
Ferndale	474
Holly	65
Milford	72
Orion	46
Oxford	80
Pleasant Ridge	108
Pontiac	1,817
Rochester	176
Royal Oak	1,343
Miscellaneous	246
Total	5,661
Oceana:	
Hart	75
Shelby	75
Miscellaneous	20
Total	170
Ogemaw:	
West Branch	38
Miscellaneous	17
Total	55
Ontonagon:	
Ontonagon	125
Miscellaneous	100
Total	225
Osceola:	
Evart	40
Reed City	75
Miscellaneous	35
Total	150
Oscoda: Miscellaneous	15
Otsego:	
Gaylord	37
Miscellaneous	23
Total	60
Ottawa:	
Grand Haven	340
Holland	675
Zeeland	120
Miscellaneous	215
Total	1,350

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MICHIGAN—Continued

County and city	Number of returns
Presque Isle:	
Onaway	21
Rogers City	113
Miscellaneous	84
Total	218
Roscommon: Miscellaneous	16
Saginaw:	
Carrolton	8
Chesaning	52
Saginaw*	2,883
St. Charles	46
Miscellaneous	107
Total	3,096
St. Clair:	
Algonac	106
Marine City	155
Marysville	32
Port Huron	1,224
St. Clair	183
Yale	38
Miscellaneous	83
Total	1,821
St. Joseph:	
Constantine	75
Sturgis	300
Three Rivers	300
Miscellaneous	75
Total	750
Sanilac:	
Croswell	43
Marlette	17
Sandusky	49
Miscellaneous	96
Total	205
Schoolcraft:	
Manistique	175
Miscellaneous	75
Total	250
Shiawassee:	
Corunna	21
Durand	112
Owosso	434
Miscellaneous	77
Total	644
Tuscola:	
Caro	108
Cass City	36
Vassar	31
Miscellaneous	113
Total	288
Van Buren:	
Bangor	50
Decatur	50
Hartford	75
Lawton	50
Paw Paw	120
South Haven	225
Miscellaneous	30
Total	600
Washtenaw:	
Ann Arbor	1,540
Chelsea	63
Manchester	21
Milan	63
Saline	41
Ypsilanti	1,066
Miscellaneous	34
Total	2,828
Wayne:	
Brightmoor	86
Dearborn	730
Detroit	98,675
Ecorse	250
Eloise	3
Fordson (formerly Springwells)	383
Grosse Ile	64
Grosse Pointe	1,422
Hamtramck	730
Highland Park	4,661
Lincoln Park	89
Northville	192
Plymouth	367
Redford	316
River Rouge	513
Trenton	185
Wayne	229
Wyandotte	1,066
Miscellaneous	396
Total	110,357
Wexford:	
Cadillac	350
Miscellaneous	25
Total	375
State total	188,669

MINNESOTA

Aitkin:	
Aitkin	20
Miscellaneous	19
Total	39
Anoka:	
Anoka	70
Columbia Heights	23
Miscellaneous	3
Total	96
Becker:	
Detroit	97
Frazee	11
Miscellaneous	18
Total	126
Beltrami:	
Bemidji	188
Miscellaneous	16
Total	204

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MINNESOTA—Continued

County and city	Number of returns
Benton:	
Sauk Rapids	18
Miscellaneous	22
Total	40
Big Stone:	
Graceville	15
Ortonville	56
Miscellaneous	7
Total	78
Blue Earth:	
Lake Crystal	26
Mankato	669
Miscellaneous	7
Total	702
Brown:	
New Ulm	186
Sleepy Eye	52
Springfield	40
Total	278
Carlton:	
Cloquet	260
Miscellaneous	42
Total	302
Carver:	
Chaska	46
Miscellaneous	65
Total	111
Cass:	
Cass Lake	42
Miscellaneous	26
Total	68
Chippewa:	
Montevideo	137
Miscellaneous	20
Total	157
Chisago: Miscellaneous	74
Clay:	
Barnesville	32
Moorhead	268
Miscellaneous	90
Total	390
Clearwater: Miscellaneous	21
Cook: Miscellaneous	2
Cottonwood:	
Mountain Lake	5
Windom	46
Miscellaneous	10
Total	61
Crow Wing:	
Brainerd	412
Crosby	39
Ironton	24
Miscellaneous	30
Total	505
Dakota:	
Farmington	38
Hastings	90
South St. Paul	315
West St. Paul	40
Miscellaneous	36
Total	519
Dodge:	
Kasson	32
Miscellaneous	28
Total	60
Douglas:	
Alexandria	91
Osakis	22
Miscellaneous	21
Total	134
Faribault:	
Blue Earth	78
Wells	22
Winnebago	41
Miscellaneous	197
Total	338
Fillmore:	
Chatfield	17
Lanesboro	19
Preston	22
Rushford	20
Spring Valley	24
Miscellaneous	58
Total	160
Freeborn:	
Albert Lea	461
Miscellaneous	49
Total	510
Goodhue:	
Cannon Falls	27
Kenyon	20
Red Wing	428
Zumbrota	16
Miscellaneous	21
Total	512
Grant: Miscellaneous	49
Hennepin:	
Edina	10
Excelsior	84
Hopkins	96
Minneapolis	27,528
Richfield	14
Robbinsdale	59
St. Louis Park	63
West Minneapolis	32
Miscellaneous	16
Total	27,902
Houston:	
Caledonia	26
Miscellaneous	52
Total	78

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MINNESOTA—Continued

County and city	Number of returns
Hubbard:	
Akeley	2
Park Rapids	15
Miscellaneous	4
Total	21
Isanti:	
Cambridge	14
Miscellaneous	15
Total	29
Itasca:	
Bovey	54
Coleraine	97
Deer River	31
Grand Rapids	70
Nashwauk	84
Miscellaneous	67
Total	403
Jackson:	
Jackson	50
Lakefield	24
Miscellaneous	26
Total	100
Kanabec:	
Mora	13
Miscellaneous	2
Total	15
Kandiyohi:	
Willmar	310
Miscellaneous	26
Total	336
Kittson:	
Hallock	21
Miscellaneous	15
Total	36
Koochiching:	
International Falls	198
Miscellaneous	27
Total	225
Lac Qui Parle:	
Dawson	16
Madison	21
Miscellaneous	13
Total	50
Lake:	
Two Harbors	304
Miscellaneous	36
Total	340
Le Sueur:	
Le Sueur	30
Montgomery	16
New Prague	32
Waterville	12
Miscellaneous	39
Total	129
Lincoln: Miscellaneous	34
Lyon:	
Marshall	45
Tracy	90
Miscellaneous	81
Total	216
McLeod:	
Glencoe	29
Hutchinson	43
Miscellaneous	42
Total	114
Mahnomen: Mahnomen	10
Marshall:	
Warren	40
Miscellaneous	18
Total	58
Martin:	
Fairmont	197
Miscellaneous	28
Total	225
Meeker:	
Litchfield	58
Miscellaneous	39
Total	97
Mille Lacs:	
Milaca	12
Princeton	16
Miscellaneous	17
Total	45
Morrison:	
Little Falls	136
Miscellaneous	30
Total	166
Mower:	
Austin	503
Miscellaneous	13
Total	516
Murray:	
Slayton	8
Miscellaneous	23
Total	31
Nicollet:	
North Mankato	22
St. Peter	30
Miscellaneous	7
Total	59
Nobles:	
Adrian	10
Worthington	106
Miscellaneous	52
Total	168
Norman:	
Ada	21
Miscellaneous	28
Total	49

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MINNESOTA—Continued

County and city	Number of returns
Olmsted:	
Rochester	982
Miscellaneous	25
Total	1,007
Ottertail:	
Fergus Falls	275
Pelican Rapids	12
Perham	16
Miscellaneous	69
Total	372
Pennington:	
Thief River Falls	106
Miscellaneous	5
Total	111
Pine:	
Pine City	8
Sandstone	14
Miscellaneous	36
Total	58
Pipestone:	
Pipestone	188
Miscellaneous	68
Total	256
Polk:	
Crookston	320
East Grand Forks	90
Fosston	10
Miscellaneous	42
Total	462
Pope:	
Glenwood	52
Miscellaneous	9
Total	61
Ramsey:	
North St. Paul	74
St. Paul	16,472
White Bear	137
Miscellaneous	37
Total	16,720
Red Lake:	
Red Lake Falls	9
Miscellaneous	6
Total	15
Redwood:	
Redwood Falls	26
Miscellaneous	70
Total	96
Renville:	
Fairfax	14
Olivia	23
Renville	8
Miscellaneous	46
Total	91
Rice:	
Faribault	373
Northfield	142
Miscellaneous	15
Total	530
Rock:	
Luverne	119
Miscellaneous	32
Total	151
Roseau:	
Roseau	11
Warroad	7
Total	18
St. Louis:	
Aurora	61
Biwabik	39
Buhl	40
Chisholm	190
Duluth	7,654
Ely	105
Eveleth	260
Gilbert	78
Hibbing	640
Kinney	36
Mountain Iron	14
Proctor	240
Tower	37
Virginia	743
Total	10,137
Scott:	
Belleplaine	12
Jordan	18
Shakopee	21
Miscellaneous	57
Total	108
Sherburne:	
Miscellaneous	20
Sibley:	
Winthrop	27
Miscellaneous	21
Total	48
Stearns:	
Melrose	71
Paynesville	14
St. Cloud	622
Sauk Center	52
Miscellaneous	98
Total	857
Steele:	
Blooming Prairie	11
Owatonna	218
Miscellaneous	40
Total	269
Stevens:	
Morris	26
Miscellaneous	15
Total	41

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MINNESOTA—Continued

County and city	Number of returns
Swift:	
Appleton	22
Benson	38
Miscellaneous	80
Total	140
Todd:	
Long Prairie	22
Staples	110
Miscellaneous	56
Total	188
Traverse:	
Browns Valley	6
Wheaton	18
Miscellaneous	3
Total	27
Wabasha:	
Lake City	76
Plainview	18
Wabasha	27
Miscellaneous	2
Total	123
Wadena:	
Wadena	53
Miscellaneous	14
Total	67
Waseca:	
Janesville	9
Waseca	176
Miscellaneous	33
Total	218
Washington:	
Stillwater	297
Miscellaneous	31
Total	328
Watonwan:	
Madelia	18
St. James	156
Miscellaneous	30
Total	204
Wilkin:	
Breckenridge	189
Miscellaneous	91
Total	280
Winona:	
St. Charles	14
Winona	954
Miscellaneous	12
Total	980
Wright:	
Buffalo	18
Cokato	17
Delano	16
Monticello	19
Miscellaneous	155
Total	225
Yellow Medicine:	
Canby	37
Granite Falls	18
Miscellaneous	40
Total	95
State total	71,291

MISSISSIPPI

Adams:	
Natchez	440
Miscellaneous	44
Total	484
Alcorn:	
Corinth	180
Miscellaneous	2
Total	182
Amite:	
Gloster	20
Miscellaneous	25
Total	45
Attala:	
Kosciusko	80
Miscellaneous	25
Total	105
Benton: Miscellaneous	5
Bolivar:	
Cleveland	110
Rosedale	80
Bolivar—Continued.	
Shaw	80
Shelby	70
Miscellaneous	390
Total	730
Calhoun: Miscellaneous	15
Carroll: Miscellaneous	25
Chickasaw:	
Houston	40
Okolona	60
Miscellaneous	10
Total	110
Choctaw:	
Ackerman	20
Miscellaneous	2
Total	22
Claiborne:	
Port Gibson	60
Miscellaneous	10
Total	70

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Clarke:	
Quitman	40
Stonewall	5
Miscellaneous	35
Total	80
Clay:	
West Point	80
Miscellaneous	5
Total	85
Coahoma:	
Clarksdale	520
Miscellaneous	260
Total	780
Copiah:	
Crystal Springs	60
Hazlehurst	80
Miscellaneous	25
Total	165
Covington:	
Collins	20
Miscellaneous	18
Total	38
DeSoto: Miscellaneous	90
Forrest:	
Hattiesburg	480
Miscellaneous	60
Total	540
Franklin:	
Bude	20
Miscellaneous	15
Total	35
George: Miscellaneous	20
Greene: Miscellaneous	30
Grenada:	
Graysport	1
Grenada	140
Miscellaneous	20
Total	161
Hancock:	
Bay St. Louis	80
Miscellaneous	40
Total	120
Harrison:	
Biloxi	360
Gulfport	560
Lyman	15
Pass Christian	80
Miscellaneous	100
Total	1,115
Hinds:	
Jackson	1,640
Miscellaneous	200
Total	1,840
Holmes:	
Durant	60
Lexington	80
Miscellaneous	105
Total	245
Humphreys:	
Belzoni	90
Miscellaneous	60
Total	150
Issaquena: Miscellaneous	30
Itawamba: Miscellaneous	5
Jackson:	
Moss Point	40
Pascagoula	80
Pecan Springs	60
Miscellaneous	60
Total	240
Jasper: Miscellaneous	35
Jefferson: Miscellaneous	40
Jefferson Davis: Miscellaneous	15
Jones:	
Ellisville	30
Laurel	440
Miscellaneous	65
Total	535
Kemper: Miscellaneous	55
LaFayette:	
Oxford	40
Miscellaneous	5
Total	45
Lamar:	
Lumberton	70
Sumrall	15
Miscelllaneous	25
Total	110
Lauderdale:	
Meridian	970
Miscellaneous	125
Total	1,095
Lawrence: Miscellaneous	35
Leake: Miscellaneous	20
Lee:	
Tupelo	200
Miscellaneous	50
Total	250
Leflore:	
Greenwood	600
Itta Bena	60
Miscellaneous	200
Total	860
Lincoln:	
Brookhaven	160
Norfield	15
Miscellaneous	5
Total	180

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Lowndes:	
Columbus	310
Miscellaneous	20
Total	330
Madison:	
Canton	200
Miscellaneous	30
Total	230
Marion:	
Columbia	110
Miscellaneous	12
Total	122
Marshall:	
Holly Springs	60
Miscellaneous	50
Total	110
Monroe:	
Aberdeen	120
Amory	40
Miscellaneous	15
Total	175
Montgomery:	
Winona	80
Miscellaneous	15
Total	95
Neshoba:	
Philadelphia	60
Miscellaneous	10
Total	70
Newton:	
Newton	30
Union	20
Miscellaneous	10
Total	60
Noxubee:	
Macon	60
Miscellaneous	35
Total	95
Oktibbeha:	
Starkville	70
Miscellaneous	15
Total	85
Panola:	
Batesville	20
Sardis	40
Miscellaneous	65
Total	125
Pearl River:	
Picayune	70
Poplarville	40
Miscellaneous	15
Total	125
Perry:	
Richton	20
Miscellaneous	5
Total	25
Pike:	
McComb	250
Magnolia	30
Summit	35
Miscellaneous	80
Total	395
Pontotoc:	
Pontotoc	30
Miscellaneous	5
Total	35
Prentiss: Booneville	40
Quitman:	
Marks	35
Miscellaneous	75
Total	110
Rankin:	
Pelahatchie	10
Miscellaneous	20
Total	30
Scott:	
Forest	40
Miscellaneous	15
Total	55
Sharkey: Miscellaneous	75
Simpson: Miscellaneous	60
Smith: Miscellaneous	15
Stone:	
Wiggins	30
Miscellaneous	10
Total	40
Sunflower:	
Indianola	120
Moorhead	35
Ruleville	65
Miscellaneous	310
Total	530
Tallahatchie:	
Charleston	60
Tutwiler	40
Miscellaneous	70
Total	170
Tate:	
Senatobia	30
Miscellaneous	20
Total	50
Tippah: Miscellaneous	35
Tishomingo:	
Iuka	15
Miscellaneous	10
Total	25

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSISSIPPI—Continued

County and city	Number of returns
Tunica: Miscellaneous	160
Union:	
New Albany	60
Miscellaneous	5
Total	65
Walthall:	
Tylertown	30
Miscellaneous	1
Total	31
Warren:	
Vicksburg	970
Miscellaneous	125
Total	1,095
Washington:	
Greenville	540
Leland	120
Miscellaneous	200
Total	860
Wayne: Miscellaneous	40
Webster: Miscellaneous	20
Wilkinson:	
Woodville	30
Miscellaneous	20
Total	50
Winston:	
Louisville	40
Miscellaneous	10
Total	50
Yalobusha:	
Water Valley	80
Miscellaneous	50
Total	130
Yazoo:	
Yazoo City	280
Miscellaneous	55
Total	335
State total	16,985

MISSOURI

Adair:	
Kirksville	206
Novinger	32
Miscellaneous	11
Total	249
Andrew:	
Savannah	36
Miscellaneous	23
Total	59
Atchison:	
Rockport	47
Tarkio	68
Miscellaneous	14
Total	129
Audrain:	
Mexico	238
Vandalia	40
Miscellaneous	16
Total	294
Barry:	
Cassville	8
Monett	78
Miscellaneous	21
Total	107
Barton:	
Lamar	38
Liberal	17
Miscellaneous	25
Total	80
Bates:	
Butler	55
Rich Hill	24
Miscellaneous	17
Total	96
Benton: Miscellaneous	14
Bollinger: Miscellaneous	16
Boone:	
Centralia	46
Columbia	397
Miscellaneous	13
Total	456
Buchanan:	
St. Joseph	2,738
Miscellaneous	6
Total	2,744
Butler:	
Poplar Bluff	189
Miscellaneous	11
Total	200
Caldwell:	
Braymer	21
Hamilton	19
Miscellaneous	13
Total	53
Callaway:	
Fulton	109
Miscellaneous	17
Total	126

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSOURI—Continued

County and city	Number of returns
Camden: Miscellaneous	1
Cape Girardeau:	
Cape Girardeau	410
Jackson	54
Miscellaneous	16
Total	480
Carroll:	
Carrollton	107
Norborne	21
Miscellaneous	22
Total	150
Carter: Miscellaneous	3
Cass:	
Harrisonville	45
Pleasant Hill	44
Miscellaneous	22
Total	111
Cedar:	
Eldorado Springs	14
Miscellaneous	3
Total	17
Chariton:	
Brunswick	23
Salisbury	47
Miscellaneous	38
Total	108
Christian: Miscellaneous	15
Clark:	
Kahoka	22
Miscellaneous	16
Total	38
Clay:	
Excelsior Springs	142
Liberty	136
Miscellaneous	30
Total	308
Clinton:	
Cameron	87
Lathrop	23
Plattsburg	66
Miscellaneous	21
Total	197
Cole:	
Jefferson City	415
Miscellaneous	11
Total	426
Cooper:	
Boonville	172
Miscellaneous	9
Total	181
Crawford: Miscellaneous	25
Dade:	
Greenfield	10
Miscellaneous	6
Total	16
Dallas: Miscellaneous	5
Daviess:	
Gallatin	35
Pattonsburg	7
Miscellaneous	11
Total	53
De Kalb:	
Maysville	11
Miscellaneous	38
Total	49
Dent:	
Salem	32
Miscellaneous	3
Total	35
Douglas: Miscellaneous	7
Dunklin:	
Campbell	17
Cardwell	9
Kennett	76
Malden	48
Senath	11
Miscellaneous	24
Total	185
Franklin:	
Pacific	31
Union	34
Washington	91
Miscellaneous	9
Total	165
Gasconade:	
Herman	26
Miscellaneous	35
Total	61
Gentry:	
Albany	24
King City	41
Stanberry	31
Miscellaneous	3
Total	99
Greene:	
Ash Grove	7
Republic	8
Springfield	1,314
Miscellaneous	9
Total	1,338
Grundy:	
Trenton	305
Miscellaneous	12
Total	317

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSOURI—Continued

County and city	Number of returns
Harrison:	
Bethany	31
Cainsville	4
Miscellaneous	11
Total	46
Henry:	
Clinton	130
Deepwater	11
Windsor	35
Miscellaneous	12
Total	188
Hickory: Miscellaneous	2
Holt:	
Mound City	33
Miscellaneous	42
Total	75
Howard:	
Fayette	63
Glasgow	29
Miscellaneous	32
Total	124
Howell:	
Mountain View	8
West Plains	45
Willow Springs	21
Miscellaneous	1
Total	75
Iron: Miscellaneous	27
Jackson:	
Independence	600
Kansas City	20,512
Lees Summit	57
Mount Washington	18
Miscellaneous	15
Total	21,202
Jasper:	
Carl Junction	13
Carterville	12
Carthage	226
Chitwood	1
Duenweg	4
Joplin	1,162
Sarcoxie	15
Webb City	121
Miscellaneous	12
Total	1,566
Jefferson:	
Crystal City	95
De Soto	80
Festus	75
Miscellaneous	31
Total	281
ohnson:	
Holden	38
Warrensburg	97
Miscellaneous	19
Total	154
Knox:	
Edina	31
Miscellaneous	25
Total	56
La Clede:	
Lebanon	29
Miscellaneous	6
Total	35
Lafayette:	
Higginsville	91
Lexington	141
Odessa	31
Miscellaneous	17
Total	280
Lawrence:	
Aurora	55
Marionville	14
Mount Vernon	8
Pierce City	15
Miscellaneous	11
Total	103
Lewis:	
Canton	45
La Grange	17
Miscellaneous	22
Total	84
Lincoln:	
Elsberry	9
Troy	34
Miscellaneous	30
Total	73
Linn:	
Brookfield	104
Marceline	76
Miscellaneous	12
Total	192
Livingston:	
Chillicothe	129
Miscellaneous	19
Total	148
McDonald: Miscellaneous	19
Macon:	
Bevier	22
La Plata	27
Macon	84
Miscellaneous	23
Total	156
Madison:	
Fredericktown	35
Miscellaneous	2
Total	37
Maries: Miscellaneous	6
Marion:	
Hannibal	682
Palmyra	35
Miscellaneous	11
Total	728
Mercer:	
Princeton	17
Miscellaneous	2
Total	19

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSOURI—Continued

County and city	Number of returns
Miller:	
Eldon	26
Miscellaneous	6
Total	32
Mississippi:	
Charleston	82
East Prairie	13
Miscellaneous	5
Total	100
Moniteau:	
California	52
Tipton	12
Miscellaneous	5
Total	69
Monroe:	
Monroe City	49
Paris	27
Miscellaneous	8
Total	84
Montgomery:	
Montgomery	21
Wellsville	24
Miscellaneous	19
Total	64
Morgan:	
Versailles	23
Miscellaneous	6
Total	29
New Madrid:	
Gideon	15
Morehouse	13
New Madrid	37
Parma	8
Portageville	33
Miscellaneous	17
Total	123
Newton:	
Granby	9
Neosho	96
Seneca	11
Miscellaneous	5
Total	121
Nodaway:	
Maryville	134
Miscellaneous	18
Total	152
Oregon:	
Thayer	26
Miscellaneous	3
Total	29
Osage: Miscellaneous	25
Ozark: Miscellaneous	1
Pemiscot:	
Caruthersville	148
Hayti	30
Miscellaneous	35
Total	213
Perry:	
Perryville	33
Miscellaneous	9
Total	42
Pettis:	
Sedalia	550
Miscellaneous	31
Total	581
Phelps:	
Newburg	20
Rolla	54
St. James	8
Miscellaneous	4
Total	86
Pike:	
Bowling Green	39
Louisiana	117
Miscellaneous	37
Total	193
Platte: Miscellaneous	114
Polk:	
Bolivar	31
Miscellaneous	9
Total	40
Pulaski: Miscellaneous	26
Putnam:	
Unionville	28
Miscellaneous	7
Total	35
Ralls: Miscellaneous	31
Randolph:	
Higbee	13
Huntsville	12
Moberly	474
Miscellaneous	4
Total	503
Ray:	
Richmond	82
Miscellaneous	38
Total	120
Reynolds: Miscellaneous	13
Ripley:	
Doniphan	24
Miscellaneous	2
Total	26
St. Charles:	
St. Charles	307
Miscellaneous	21
Total	328
St. Clair:	
Appleton City	12
Osceola	8
Miscellaneous	5
Total	25

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MISSOURI—Continued

County and city	Number of returns
St. Francois:	
Bonne Terre	113
Desloge	85
Elvins	31
Farmington	100
Flat River	117
Miscellaneous	64
Total	510
Ste. Genevieve:	
Ste. Genevieve	64
Miscellaneous	11
Total	75
St. Louis:	
Clayton	814
Ferguson	199
Kirkwood	587
Maplewood	597
Richmond Heights	196
University City	1,273
Webster Groves	1,691
Wellston	176
Miscellaneous	327
Total	5,860
Saline:	
Marshall	227
Slater	100
Sweet Springs	26
Miscellaneous	62
Total	415
Schuyler: Miscellaneous	27
Scotland:	
Memphis	20
Miscellaneous	7
Total	27
Scott:	
Chaffee	64
Illmo	42
Oran	18
Sikeston	30
Miscellaneous	30
Total	184
Shannon: Miscellaneous	6
Shelby:	
Clarence	15
Shelbina	19
Shelby—Continued.	
Miscellaneous	17
Total	51
Stoddard:	
Bernie	6
Bloomfield	20
Dexter	34
Miscellaneous	20
Total	80
Stone: Miscellaneous	20
Sullivan:	
Milan	21
Miscellaneous	16
Total	37
Taney: Miscellaneous	14
Texas: Miscellaneous	18
Vernon:	
Nevada	190
Miscellaneous	20
Total	210
Warren: Miscellaneous	34
Washington: Miscellaneous	37
Wayne:	
Piedmont	10
Miscellaneous	18
Total	28
Webster:	
Marshfield	15
Miscellaneous	7
Total	22
Worth:	
Grant City	18
Miscellaneous	7
Total	25
Wright:	
Mountain Grove	14
Miscellaneous	16
Total	30
City of St. Louis	63,455
State total	109,059

MONTANA

Beaverhead:	
Dillon	214
Miscellaneous	119
Total	333
Big Horn:	
Hardin	71
Miscellaneous	24
Total	95
Blaine:	
Chinook	90
Miscellaneous	57
Total	147
Broadwater: Miscellaneous	62
Carbon:	
Red Lodge	293
Miscellaneous	122
Total	415

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MONTANA—Continued

County and city	Number of returns
Carter: Miscellaneous	37
Cascade:	
Great Falls	1,845
Sand Coulee	25
Miscellaneous	281
Total	2,151
Chouteau:	
Fort Benton	46
Miscellaneous	73
Total	119
Custer:	
Miles City	495
Miscellaneous	22
Total	517
Daniels:	
Scobey	95
Miscellaneous	41
Total	136
Dawson:	
Glendive	248
Miscellaneous	36
Total	284
Deerlodge:	
Anaconda	1,035
Miscellaneous	8
Total	1,043
Fallon:	
Baker	45
Miscellaneous	18
Total	63
Fergus:	
Lewistown	450
Miscellaneous	151
Total	601
Flathead:	
Kalispell	293
Whitefish	180
Miscellaneous	74
Total	547
Gallatin:	
Bozeman	365
Three Forks	68
Miscellaneous	87
Total	520
Garfield: Miscellaneous	31
Glacier:	
Cut Bank	50
Miscellaneous	31
Total	81
Golden Valley: Miscellaneous	22
Granite:	
Philipsburg	90
Miscellaneous	33
Total	123
Hill:	
Havre	339
Miscellaneous	44
Total	383
Jefferson: Miscellaneous	106
Judith Basin: Miscellaneous	128
Lake:	
Polson	45
Miscellaneous	53
Total	98
Lewis and Clark:	
Helena	1,103
Miscellaneous	133
Total	1,236
Liberty: Miscellaneous	20
Lincoln:	
Eureka	34
Libby	100
Miscellaneous	76
Total	210
McCone: Miscellaneous	15
Madison: Miscellaneous	103
Meagher: Miscellaneous	84
Mineral: Miscellaneous	54
Missoula:	
Missoula	765
Miscellaneous	55
Total	820
Musselshell:	
Roundup	225
Miscellaneous	140
Total	365
Park:	
Livingston	495
Miscellaneous	69
Total	564
Petroleum: Miscellaneous	53
Phillips:	
Malta	79
Miscellaneous	38
Total	117
Pondera: Miscellaneous	93
Powder River: Miscellaneous	25
Powell:	
Deer Lodge	248
Miscellaneous	40
Total	288

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

MONTANA—Continued

County and city	Number of returns
Prairie: Miscellaneous	43
Ravallie:	
Hamilton	100
Miscellaneous	64
Total	164
Richland:	
Sidney	79
Miscellaneous	49
Total	128
Roosevelt:	
Poplar	34
Wolf Point	90
Miscellaneous	91
Total	215
Rosebud:	
Forsyth	113
Miscellaneous	52
Total	165
Sanders: Miscellaneous	78
Sheridan: Miscellaneous	156
Silver Bow:	
Butte	3,735
Walkerville	90
Miscellaneous	160
Total	3,985
Stillwater: Miscellaneous	96
Sweet Grass:	
Big Timber	55
Miscellaneous	11
Total	66
Teton:	
Chouteau	45
Miscellaneous	33
Total	78
Toole: Miscellaneous	252
Treasure: Miscellaneous	19
Valley:	
Glasgow	135
Miscellaneous	88
Total	223
Wheatland:	
Harlowton	113
Miscellaneous	44
Total	157
Wibaux: Miscellaneous	25
Yellowstone:	
Billings	1,125
Laurel	113
Miscellaneous	52
Total	1,290
State total	19,239

NEBRASKA

Adams:	
Hastings	558
Miscellaneous	67
Total	625
Antelope:	
Neligh	43
Miscellaneous	88
Total	131
Arthur: Miscellaneous	3
Banner: Miscellaneous	3
Blaine: Miscellaneous	7
Boone:	
Albion	104
St. Edwards	48
Miscellaneous	75
Total	227
Box Butte:	
Alliance	267
Miscellaneous	35
Total	302
Boyd: Miscellaneous	68
Brown:	
Ainsworth	32
Long Pine	19
Brown—Continued.	
Miscellaneous	3
Total	54
Buffalo:	
Kearney	296
Ravenna	58
Shelton	22
Miscellaneous	112
Total	488
Burt:	
Lyons	67
Oakland	152
Tekamah	80
Miscellaneous	48
Total	347
Butler:	
David City	145
Miscellaneous	220
Total	365
Cass:	
Plattsmouth	136
Weeping Water	40
Miscellaneous	177
Total	353

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEBRASKA—Continued

County and city	Number of returns
Cedar:	
Hartington	86
Randolph	74
Miscellaneous	194
Total	354
Chase: Miscellaneous	75
Cherry:	
Valentine	45
Miscellaneous	75
Total	120
Cheyenne:	
Sidney	118
Miscellaneous	44
Total	162
Clay:	
Sutton	32
Miscellaneous	136
Total	168
Colfax:	
Schuyler	104
Miscellaneous	183
Total	287
Cuming:	
West Point	130
Wisner	130
Miscellaneous	90
Total	350
Custer:	
Broken Bow	89
Sargent	14
Miscellaneous	139
Total	242
Dakota:	
South Sioux City	46
Miscellaneous	65
Total	111
Dawes:	
Chadron	162
Crawford	50
Miscellaneous	9
Total	221
Dawson:	
Cozad	53
Gothenburg	79
Lexington	94
Miscellaneous	43
Total	269
Dewel:	
Chappell	30
Miscellaneous	18
Total	48
Dixon:	
Emerson	84
Ponca	54
Dixon—Continued.	
Wakefield	83
Miscellaneous	72
Total	293
Dodge:	
Fremont	562
Hooper	113
North Bend	51
Scribner	90
Miscellaneous	95
Total	911
Douglas:	
Omaha	12,338
Miscellaneous	678
Total	13,016
Dundy:	
Benkelman	41
Miscellaneous	24
Total	65
Fillmore:	
Geneva	80
Miscellaneous	99
Total	179
Franklin:	
Franklin	37
Miscellaneous	110
Total	147
Frontier:	
Curtis	27
Miscellaneous	56
Total	83
Furnas:	
Beaver City	38
Cambridge	59
Miscellaneous	138
Total	235
Gage:	
Beatrice	366
Wymore	87
Miscellaneous	99
Total	552
Garden: Miscellaneous	52
Garfield: Burwell	34
Gosper: Miscellaneous	39
Grant: Miscellaneous	66
Greeley: Miscellaneous	78
Hall:	
Grand Island	881
Miscellaneous	86
Total	967
Hamilton:	
Aurora	134
Miscellaneous	118
Total	252

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEBRASKA—Continued

County and city	Number of returns
Harlan:	
Alma	40
Miscellaneous	88
Total	128
Hayes: Miscellaneous	16
Hitchcock: Miscellaneous	99
Holt:	
Atkinson	46
O'Neill	49
Miscellaneous	60
Total	155
Hooker: Miscellaneous	17
Howard:	
St. Paul	50
Miscellaneous	40
Total	90
Jefferson:	
Fairbury	283
Miscellaneous	109
Total	392
Johnson:	
Tecumseh	67
Miscellaneous	54
Total	121
Kearney:	
Minden	98
Miscellaneous	62
Total	160
Keith:	
Ogallala	44
Miscellaneous	39
Total	83
Keya Paha: Miscellaneous	17
Kimball:	
Kimball	63
Miscellaneous	13
Total	76
Knox:	
Bloomfield	58
Creighton	49
Miscellaneous	143
Total	250
Lancaster:	
Bethany	16
College View	21
Havelock	74
Lincoln	3,338
University Place	127
Miscellaneous	340
Total	3,916
Lincoln:	
North Platte	355
Miscellaneous	83
Total	438
Logan: Miscellaneous	32
Loup: Miscellaneous	4
McPherson: Miscellaneous	5
Madison:	
Madison	112
Newman Grove	33
Norfolk	375
Tilden	23
Miscellaneous	41
Total	584
Merrick:	
Central City	127
Miscellaneous	94
Total	221
Morrill:	
Bayard	42
Bridgeport	49
Miscellaneous	14
Total	105
Nance:	
Fullerton	58
Genoa	35
Miscellaneous	9
Total	102
Nemaha:	
Auburn	125
Miscellaneous	74
Total	199
Nuckolls:	
Superior	131
Miscellaneous	88
Total	219
Otoe:	
Nebraska City	254
Miscellaneous	141
Total	395
Pawnee:	
Pawnee City	50
Miscellaneous	22
Total	72
Perkins: Miscellaneous	63
Phelps:	
Holdrege	137
Miscellaneous	93
Total	230
Pierce:	
Pierce	50
Plainview	48
Miscellaneous	45
Total	143
Platte:	
Columbus	306
Miscellaneous	143
Total	449

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEBRASKA—Continued

County and city	Number of returns
Polk:	
Osceola	47
Stromsburg	62
Miscellaneous	41
Total	150
Red Willow:	
McCook	268
Miscellaneous	74
Total	342
Richardson:	
Falls City	216
Humboldt	69
Miscellaneous	70
Total	355
Rock: Miscellaneous	20
Saline:	
Crete	136
De Witt	44
Friend	51
Wilber	68
Miscellaneous	77
Total	376
Sarpy: Miscellaneous	116
Saunders:	
Ashland	56
Wahoo	165
Miscellaneous	227
Total	448
Scotts Bluff:	
Gering	63
Mitchell	95
Scottsbluff	295
Miscellaneous	111
Total	564
Seward:	
Seward	188
Miscellaneous	125
Total	313
Sheridan:	
Gordon	54
Miscellaneous	102
Total	156
Sherman:	
Loup City	45
Miscellaneous	24
Total	69
Sioux: Miscellaneous	28
Stanton:	
Stanton	77
Miscellaneous	30
Total	107
Thayer:	
Hebron	41
Miscellaneous	159
Total	200
Thomas: Miscellaneous	9
Thurston:	
Walthill	26
Miscellaneous	140
Total	166
Valley:	
Ord	107
Miscellaneous	42
Total	149
Washington:	
Blair	129
Miscellaneous	140
Total	269
Wayne:	
Wayne	197
Miscellaneous	94
Total	291
Webster:	
Red Cloud	48
Miscellaneous	55
Total	103
Wheeler: Miscellaneous	8
York:	
York	223
Miscellaneous	69
Total	292
State total	35,661

NEVADA

Churchill:	
Fallon	120
Miscellaneous	40
Total	160
Clark:	
Las Vegas	267
Miscellaneous	82
Total	349
Douglas: Miscellaneous	154
Elko:	
Elko	251
Miscellaneous	349
Total	600
Esmeralda:	
Goldfield	82
Miscellaneous	21
Total	103

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEVADA—Continued

County and city	Number of returns
Eureka: Miscellaneous	108
Humboldt:	
Winnemucca	117
Miscellaneous	116
Total	233
Lander: Miscellaneous	190
Lincoln: Miscellaneous	100
Lyon:	
Yerington	110
Miscellaneous	129
Total	239
Mineral: Miscellaneous	57
Nye:	
Tonopah	369
Miscellaneous	180
Total	549
Ormsby:	
Carson City	88
Miscellaneous	4
Total	92
Pershing:	
Lovelock	89
Miscellaneous	92
Total	181
Storey:	
Virginia City	92
Miscellaneous	98
Total	190
Washoe:	
Reno	1,356
Sparks	215
Miscellaneous	394
Total	1,965
White Pine:	
Ely	228
McGill	342
Ruth	201
Miscellaneous	123
Total	894
State total	6,164

NEW HAMPSHIRE

Belknap:	
Alton	17
Belmont	11
Laconia	366
Meredith	75
Tilton	103
Miscellaneous	172
Total	744
Carroll:	
Bartlett	16
Conway	94
Ossipee	19
Sandwich	9
Wakefield	3
Wolfeboro	66
Miscellaneous	143
Total	350
Cheshire:	
Hinsdale	54
Jaffrey	65
Keene	666
Marlboro	47
Swanzey	38
Troy	35
Walpole	56
Winchester	39
Miscellaneous	149
Total	1,149
Coos:	
Berlin	800
Colebrook	56
Gorham	75
Lancaster	122
Northumberland	1
Stewartstown	18
Coos—Continued.	
Whitefield	56
Miscellaneous	173
Total	1,301
Grafton:	
Ashland	49
Bristol	41
Campton	8
Canaan	25
Enfield	46
Hanover	263
Haverhill	121
Lebanon	319
Lincoln	47
Lisbon	63
Littleton	169
Plymouth	150
Miscellaneous	184
Total	1,485
Hillsborough:	
Antrim	35
Bedford	3
Goffstown	66
Greenville	47
Hillsborough	94
Hudson	28
Manchester	3,163
Merrimack	5
Milford	159
Nashua	1,522
Peterboro	141
Weare	18
Wilton	53
Miscellaneous	42
Total	5,376

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW HAMPSHIRE—Continued

County and city	Number of returns
Merrimack:	
Andover	14
Boscawen	5
Concord	1,391
Franklin	266
Henniker	28
Hooksett	20
Hopkinton	9
Northfield	2
Pembroke	6
Pittsfield	75
Warner	28
Miscellaneous	226
Total	2,070
Rockingham:	
Derry	169
Epping	20
Exeter	253
Hampton	122
Londonderry	4
Newmarket	84
Plaistow	15
Portsmouth	866
Raymond	22
Rye	28
Rockingham—Continued.	
Salem	66
Seabrook	28
Miscellaneous	125
Total	1,802
Strafford:	
Dover	725
Farmington	75
Milton	24
Rochester	338
Rollinsford	1
Somersworth	150
Miscellaneous	152
Total	1,465
Sullivan:	
Charlestown	25
Claremont	413
Newport	122
Miscellaneous	111
Total	671
State total	16,413

NEW JERSEY

Atlantic:	
Absecon	64
Atlantic City	4,158
Egg Harbor	98
Hammonton	124
Landisville	12
Margate	118
Mays Landing	59
Minotola	7
Northfield	33
Pleasantville	276
Somers Point	30
Ventnor	551
Miscellaneous	182
Total	5,712
Bergen:	
Allendale	51
Alpine	5
Bergenfield	94
Bogota	213
Carlstadt	140
Chester	3
Cliffside	143
Closter	67
Cresskell	23
Demarest	24
Dumont	82
East Paterson	40
East Rutherford	126
Edgewater	168
Emerson	18
Englewood	876
Fairview	57
Fort Lee	142
Garfield	333
Glenrock	73
Grantwood	130
Hackensack	1,044
Hasbrouck Heights	146
Hillside	76
Kingsland	3
Leonia	158
Little Ferry	45
Bergen—Continued.	
Lodi	131
Lyndhurst	288
Maywood	162
Midland Park	72
Moonachie	2
Morsemere	395
North Arlington	36
Oradel	86
Palisade Park	152
Park Ridge	63
Ramsey	41
Ridgefield	31
Ridgefield Park	1,081
Ridgewood	254
Riveredge	42
Rutherford	1,023
Tenafly	176
Union	1,075
Wallington	72
Waldwick	58
Westwood	238
Woodcliffe Lakes	308
Woodridge	49
Wortendyke	25
Wyckoff	57
Miscellaneous	500
Total	10,697
Burlington:	
Beverly	173
Bordentown	192
Burlington	345
Florence	50
Medford	38
Moorestown	531
Mount Holly	251
Palmyra	224
Riverside	116
Riverton	296
Roebling	78
Miscellaneous	521
Total	2,815

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Camden:	
Audubon	411
Berlin	61
Blackwood	37
Brooklawn	27
Camden	3,366
Clementon	32
Collingswood	1,041
Gloucester	297
Haddonfield	726
Haddon Heights	308
Laurel Springs	76
Magnolia	34
Merchantville	646
Oaklyn	84
Westmont	99
Woodlynne	49
Miscellaneous	647
Total	7,941
Cape May:	
Cape May	175
Cape May Court House	47
Ocean City	401
Wildwood	420
Woodbine	16
Miscellaneous	188
Total	1,247
Cumberland:	
Bridgeton	578
Millville	291
Port Norris	47
Vineland	476
Miscellaneous	153
Total	1,545
Essex:	
Belleville	588
Bloomfield	1,353
Caldwell	164
East Orange	6,440
Glenridge	492
Hilton	57
Irvington	1,351
Livingston	19
Maplewood	433
Millburn	84
Montclair	2,553
Newark	20,626
Nutley	485
Orange	1,398
Roseland	4
Short Hills	138
South Orange	166
Verona	147
West Caldwell	19
West Orange	388
Miscellaneous	619
Total	37,524
Gloucester:	
Clayton	42
Glassboro	98
National Park	8
Paulsboro	105
Pitman	258
Swedesboro	102
Wenonah	76
Westville	89
Williamstown	39
Woodbury	529
Miscellaneous	244
Total	1,590
Hudson:	
Arlington	1,502
Bayonne	3,885
East Newark	52
Guttenberg	158
Harrison	714
Hoboken	4,362
Hudson Heights	77
Jersey City	14,793
Kearney	440
North Bergen	579
Secaucus	112
Weehawken	1,460
West Hoboken	725
West New York	1,193
Miscellaneous	316
Total	30,368
Hunterdon:	
Clinton	10
Flemington	121
Frenchtown	21
Highbridge	87
Lambertville	171
Milford	53
Miscellaneous	269
Total	732
Mercer:	
Highstown	183
Hopewell	44
Pennington	53
Princeton	1,134
Trenton	6,861
Miscellaneous	204
Total	8,479
Middlesex:	
Carteret	139
Chrome	214
Cranbury	33
Dunellen	159
Fords	58
Highland Park	53
Jamesburg	31
Metuchen	184
Middlesex	44
Milltown	122
New Brunswick	1,972
Old Bridge	16
Parlin	65
Perth Amboy	1,499
Roosevelt	2
Sayreville	134
Sewaren	98
South Amboy	357
South River	130
Woodbridge	190
Miscellaneous	368
Total	5,868
Monmouth:	
Asbury Park	1,041
Atlantic Highlands	146
Avon	76
Belmar	221
Bradley Beach	152
Fair Haven	24
Freehold	412
Highlands	20
Keansburg	41
Keyport	226
Long Branch	623
Manasquan	112
Matawan	149
Ocean Grove	187

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW JERSEY—Continued

County and city	Number of returns
Monmouth—Continued.	
Red Bank	829
Rumson	76
Sea Bright	108
Spring Lake	223
Miscellaneous	977
Total	5,643
Morris:	
Boonton	222
Butler	133
Chatham	163
Chester	1
Dover	816
Hanover	2
Hilbernia	2
Madison	164
Morris Plains	53
Morristown	976
Mountain Lakes	111
Netcong	59
Rockaway	63
Tabor	33
Wharton	174
Whippany	23
Miscellaneous	373
Total	3,368
Ocean:	
Lakewood	378
New Egypt	29
Point Pleasant	103
Toms River	191
Tuckerton	265
Miscellaneous	439
Total	1,405
Passaic:	
Bloomingdale	34
Clifton	919
Haledon	117
Hawthorne	187
Little Falls	95
Passaic	2,504
Paterson	5,024
Pompton Lakes	66
Prospect Park	18
Richfield Park	2
Ringwood	21
Totowa	24
Wanaque	16
West Paterson	26
Miscellaneous	461
Total	9,514
Salem:	
Carneys Point	31
Elmer	45
Penns Grove	181
Salem	244
Woodstown	94
Salem—Continued.	
Miscellaneous	64
Total	659
Somerset:	
Bernardsville	140
Bound Brook	368
Gladstone	23
Manville	21
North Plainfield	158
Peapack	14
Raritan	110
Somerville	78
South Bound Brook	25
Miscellaneous	147
Total	1,084
Sussex:	
Franklin	212
Newton	141
Ogdensburg	37
Papakating	2
Sparta	3
Stanhope	52
Sussex	51
Miscellaneous	68
Total	566
Union:	
Cranford	394
Elizabeth	5,737
Fanwood	47
Garwood	46
Hillside	132
Kenilworth	24
Linden	139
Lyons Farms	50
New Providence	5
Plainfield	2,078
Rahway	1,144
Roselle	867
Roselle Park	126
Scotch Plains	34
Springfield	40
Summit	698
Westfield	726
Miscellaneous	255
Total	12,542
Warren:	
Alpha	82
Belvidere	57
Hackettstown	89
Oxford	91
Phillipsburg	941
Washington	136
Miscellaneous	179
Total	1,575
State total	150,874

NEW MEXICO

Bernalillo:	
Albuquerque	1,347
Miscellaneous	109
Total	1,456
Catron: Miscellaneous	16
Chaves:	
Roswell	418
Miscellaneous	143
Total	561
Colfax:	
Dawson	171
Koehler	5

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW MEXICO—Continued

County and city	Number of returns
Colfax—Continued.	
Raton	320
Miscellaneous	242
Total	684
Curry:	
Clovis	288
Miscellaneous	97
Total	385
De Baca: Miscellaneous	36
Dona Ana:	
Las Cruces	181
Miscellaneous	169
Total	350
Eddy:	
Artesia	126
Carlsbad	140
Miscellaneous	70
Total	336
Grant:	
Central	5
Fort Bayard	59
Hurley	79
Santa Rita	79
Silver City	173
Tyrone	10
Miscellaneous	146
Total	551
Guadalupe:	
Santa Rosa	22
Miscellaneous	27
Total	49
Harding: Miscellaneous	17
Hidalgo:	
Lordsburg	38
Miscellaneous	23
Total	61
Lea: Miscellaneous	12
Lincoln:	
Carrizozo	60
Miscellaneous	42
Total	102
Luna:	
Columbus	16
Deming	110
Miscellaneous	8
Total	134
McKinley:	
Gallup	317
Miscellaneous	164
Total	481
Mora:	
Mora	8
Miscellaneous	47
Total	55
Otero:	
Alamogordo	49
Tularosa	12
Miscellaneous	22
Total	83
Quay:	
Tucumcari	177
Miscellaneous	75
Total	252
Rio Arriba:	
Tierra Amarilla	4
Miscellaneous	80
Total	84
Roosevelt:	
Portales	50
Miscellaneous	15
Total	65
Sandoval:	
Bernalillo	20
Miscellaneous	15
Total	35
San Juan:	
Farmington	40
Miscellaneous	37
Total	77
San Miguel:	
East Las Vegas	339
Miscellaneous	80
Total	419
Santa Fe:	
Santa Fe	359
Miscellaneous	104
Total	463
Sierra: Miscellaneous	17
Socorro:	
Magdalena	38
San Marcial	41
Socorro	32
Miscellaneous	23
Total	134
Taos:	
Taos	33
Miscellaneous	23
Total	56
Torrance: Miscellaneous	39
Union:	
Clayton	50
Miscellaneous	31
Total	81
Valencia:	
Belen	70
Miscellaneous	42
Total	112
State total	7,203

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK

County and city	Number of returns
Albany:	
Albany	7,960
Altamont	45
Cohoes	740
Delmar	90
Green Island	125
Menands	60
Ravena	45
Selkirk	30
Slingerlands	60
Watervliet	510
West Albany	40
Miscellaneous	275
Total	9,980
Allegany:	
Andover	31
Angelica	15
Belfast	17
Belmont	40
Bolivar	147
Cuba	103
Friendship	34
Wellsville	295
Miscellaneous	170
Total	852
Bronx: New York City [1]	32,290
Broome:	
Binghamton	3,476
Deposit	72
Endicott	540
Johnson City	416
Port Dickinson	27
Union	52
Miscellaneous	109
Total	4,692
Cattaraugus:	
Allegany	89
Cattaraugus	57
Delevan	22
Ellicottville	43
Franklinville	87
Gowanda	162
Little Valley	55
Olean	1,145
Portville	60
Randolph	49
Salamanca	445
Miscellaneous	168
Total	2,382
Cayuga:	
Auburn	1,440
Moravia	43
Port Byron	29
Weedsport	43
Miscellaneous	110
Total	1,665
Chautauqua:	
Brocton	49
Chautauqua	57
Dunkirk	807
Falconer	142
Fredonia	273
Jamestown	3,100
Mayville	72
Ripley	27
Silver Creek	140
Chautauqua—Continued.	
Westfield	193
Miscellaneous	323
Total	5,183
Chemung:	
Elmira	2,812
Elmira Heights	85
Horseheads	88
Miscellaneous	63
Total	3,048
Chenango:	
Bainbridge	49
Greene	55
New Berlin	52
Norwich	309
Oxford	56
Sherburne	59
Miscellaneous	68
Total	648
Clinton:	
Champlain	30
Chazy	40
Dannemora	10
Plattsburg	520
Rouses Point	80
Miscellaneous	120
Total	800
Columbia:	
Chatham	140
Claverack	35
Germantown	30
Hillsdale	20
Hudson	650
Kinderhook	60
Philmont	40
Valatie	40
Miscellaneous	255
Total	1,270
Cortland:	
Cortland	590
Homer	74
McGraw	11
Miscellaneous	39
Total	714
Delaware:	
Delhi	86
Hancock	54
Sidney	73
Stamford	59
Walton	98
Miscellaneous	205
Total	575
Dutchess:	
Amenia	50
Arlington	110
Beacon	400
Castle Point	45
Dover Plains	40
Fishkill	40
Hopewell Junction	35
Hyde Park	55
Millbrook	140
Millerton	75

[1] See footnote on p. 334.

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK—Continued

County and city	Number of returns
Dutchess—Continued.	
New Hamburg	20
Pawling	95
Pine Plains	30
Poughkeepsie	2,320
Red Hook	50
Rhinebeck	100
Staatsburg	40
Wappingers Falls	150
Wassaic	15
Miscellaneous	190
Total	4,000
Erie:	
Akron	169
Angola	81
Blasdell	72
Buffalo	37,891
Depew	170
East Aurora	429
Ebenezer	104
Eden	50
Eggertsville	105
Forks	93
Gardenville	87
Hamburg	492
Kenmore	657
Lackawanna	600
Lancaster	338
Orchard Park	143
Sloan	27
Snyder	179
Springville	133
Tonawanda	675
Williamsville	283
Miscellaneous	434
Total	43,212
Essex:	
Au Sable Forks	60
Elizabethtown	35
Keeseville	40
Lake Placid	160
Port Henry	80
Ticonderoga	140
Westport	25
Willsboro	25
Miscellaneous	195
Total	760
Franklin:	
Chateaugay	40
Malone	348
Saranac Lake	414
Tupper Lake	98
Miscellaneous	175
Total	1,075
Fulton:	
Broadalbin	40
Gloversville	1,080
Johnstown	490
Mayfield	25
Northville	40
Miscellaneous	75
Total	1,750
Genesee:	
Batavia	765
Le Roy	225
Oakfield	217
Miscellaneous	214
Total	1,421
Greene:	
Athens	45
Cairo	15
Catskill	260
Coxsackie	60
Tannersville	30
Windham	20
Miscellaneous	170
Total	600
Hamilton:	
Indian Lake	7
Long Lake	8
Miscellaneous	30
Total	45
Herkimer:	
Dolgeville	107
Frankfort	108
Herkimer	327
Ilion	297
Little Falls	406
Mohawk	50
Miscellaneous	145
Total	1,440
Jefferson:	
Adams	64
Alexandria Bay	53
Antwerp	32
Carthage	209
Clayton	70
Dexter	17
Watertown	1,666
Miscellaneous	292
Total	2,403
Kings: Brooklyn [1]	122,852
Lewis:	
Lowville	149
Miscellaneous	147
Total	296
Livingston:	
Avon	147
Caledonia	96
Dansville	300
Geneseo	170
Lima	44
Livonia	45
Mount Morris	117
Nunda	65
Miscellaneous	164
Total	1,148
Madison:	
Canastota	98
Cazenovia	114
Hamilton	123
Oneida	435
Sherrill	89
Miscellaneous	254
Total	1,113
Monroe:	
Brighton	188
Brockport	220
Charlotte	63
Fairport	264

[1] See footnote on p. 334.

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TABLE 17.—*Individual returns by States and Territories—Number of returns distribued by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK—Continued

County and city	Number of returns
Madison—Continued.	
Honeoye Falls	66
Irondequoit	111
Pittsford	169
Rochester	23,580
Sea Breeze	41
Spencerport	107
Webster	140
Miscellaneous	484
Total	25,433
Montgomery:	
Amsterdam	1,520
Canajoharie	160
Fonda	40
Fort Plain	150
Fultonville	30
Hagaman	15
Palatine Bridge	20
St. Johnsville	80
Tribes Hill	10
Miscellaneous	95
Total	2,120
Nassau:	
Baldwin	210
Cedarhurst	260
Farmingdale	34
Floral Park	167
Freeport	718
Garden City	264
Glen Cove	354
Great Neck	285
Hempstead	589
Hewlitt	64
Hicksville	157
Inwood	75
Lawrence	171
Lynbrook	386
Mineola	179
New Hyde Park	85
Oyster Bay	269
Port Washington	310
Rockville Center	547
Roosevelt	48
Roslyn	178
Sea Cliff	98
Valley Stream	185
Westbury	246
Miscellaneous	2,899
Total	8,778
New York: New York City [1]	342,531
Niagara:	
Gasport	60
La Salle	270
Lewiston	68
Lockport	1,320
Middleport	115
Niagara Falls	3,750
North Tonawanda	820
Miscellaneous	244
Total	6,647
Oneida:	
Boonville	73
Camden	56
Clayville	15
Clinton	136
New Hartford	192
Oneida—Continued.	
Oriskany	35
Oriskany Falls	21
Rome	855
Utica	4,505
Waterville	62
Whitesboro	131
Yorkville	38
Miscellaneous	346
Total	6,465
Onodaga:	
Baldwinsville	129
East Syracuse	191
Eastwood	154
Fayetteville	119
Jordan	30
Liverpool	72
Manlius	67
Skaneateles	139
Solvay	174
Syracuse	10,327
Miscellaneous	425
Total	11,827
Ontario:	
Canandaigua	433
Clifton Springs	155
Geneva	957
Manchester	46
Naples	51
Phelps	58
Shortsville	63
Victor	83
Miscellaneous	129
Total	1,975
Orange:	
Campbell Hall	15
Central Valley	60
Chester	55
Cornwall	85
Cornwall on Hudson	75
Firthcliffe	20
Florida	25
Goshen	200
Harriman	35
Highland Falls	80
Maybrook	40
Middletown	1,040
Monroe	110
Montgomery	60
Newburgh	1,650
Port Jervis	470
Tuxedo	180
Walden	150
Warwick	200
Washingtonville	25
West Point	55
Miscellaneous	250
Total	4,880
Orleans:	
Albion	290
Holly	90
Medina	338
Miscellaneous	131
Total	849

[1] See footnote on p. 334.

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK—Continued

County and city	Number of returns
Oswego:	
Fulton	368
Mexico	35
Oswego	663
Phoenix	54
Pulaski	72
Miscellaneous	131
Total	1,323
Otsego:	
Cooperstown	174
Oneonta	594
Richfield Springs	42
Unadilla	43
Miscellaneous	131
Total	984
Putnam:	
Brewster	160
Carmel	40
Cold Spring	100
Garrison	75
Lake Mahopac	25
Miscellaneous	70
Total	470
Queens: New York City [1]	24,820
Rensselaer:	
Castleton	90
Hoosick Falls	180
Nassau	30
Rensselaer	520
Schaghticoke	20
Troy	3,680
Valley Falls	35
West Sand Lake	12
Miscellaneous	253
Total	4,820
Richmond: New York City [1]	3,633
Rockland:	
Congers	40
Garnersville	40
Haverstraw	280
Hillburn	50
Nanuet	75
New City	30
Nyack	570
Pearl River	180
Piermont	75
Spring Valley	175
South Nyack	25
Suffern	245
Tompkins Cove	40
Valley Cottage	25
West Haverstraw	35
West Nyack	40
Miscellaneous	335
Total	2,260

[1] New York City:

Counties—	
Bronx	32,290
Kings (Brooklyn)	122,852
New York	342,531
Queens	24,820
Richmond	3,633
Total	526,126

County and city	Number of returns
St. Lawrence:	
Canton	147
Gouverneur	144
Massena	288
Norwood	51
Ogdensburg	417
Potsdam	192
Miscellaneous	321
Total	1,560
Saratoga:	
Ballston Spa	240
Corinth	50
Mechanicville	335
Mount McGregor	15
Palmer	45
Round Lake	30
Saratoga Springs	650
Schylerville	80
South Glens Falls	40
Stillwater	40
Victory Mills	10
Waterford	150
Miscellaneous	235
Total	1,920
Schenectady:	
Alplaus	10
Delanson	15
Rotterdam Junction	25
Schenectady	6,560
Scotia	340
Miscellaneous	30
Total	6,980
Schoharie:	
Cobleskill	155
Howes Cave	30
Middleburgh	25
Richmondville	15
Schoharie	35
Sharon Springs	20
Miscellaneous	50
Total	330
Schyler:	
Montour Falls	67
Watkins	94
Miscellaneous	19
Total	180
Seneca:	
Seneca Falls	242
Waterloo	88
Miscellaneous	62
Total	392
Steuben:	
Addison	49
Avoca	15
Bath	165
Canisteo	102
Corning	665
Hornell	825
Painted Post	93
Wayland	89
Miscellaneous	315
Total	2,318

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK—Continued

County and city	Number of returns
Suffolk:	
Amityville	137
Babylon	294
Bay Shore	300
Bridgehampton	57
Brightswaters	64
Centre Moriches	35
East Hampton	104
Fishers Island	6
Greenport	111
Huntington	384
Islip	154
Lindenhurst	47
Northport	126
Patchogue	284
Port Jefferson	107
Riverhead	156
Sag Harbor	127
Sayville	100
Southampton	201
Southold	54
Miscellaneous	997
Total	3,845
Sullivan:	
Callicoon	40
Liberty	190
Livingston Manor	40
Monticello	165
Roscoe	30
South Fallsburg	30
Woodridge	40
Miscellaneous	265
Total	809
Tioga:	
Owego	195
Waverly	167
Miscellaneous	68
Total	430
Tompkins:	
Groton	117
Ithaca	1,242
Trumansburg	29
Miscellaneous	61
Total	1,449
Ulster:	
Ellenville	120
Highland	80
Kingston	1,160
Marlboro	70
Milton	35
New Paltz	50
Port Ewen	15
Saugerties	210
Wallkill	40
Woodstock	35
Miscellaneous	385
Total	2,200
Warren:	
Glens Falls	960
Lake George	60
Luzerne	15
Warrensburg	45
Miscellaneous	150
Total	1,230
Washington:	
Cambridge	80
Fort Edward	100
Granville	110
Greenwich	110
Hudson Falls	200
Salem	60
Whitehall	230
Miscellaneous	230
Total	1,120
Wayne:	
Clyde	63
Lyons	144
Newark	281
Palmira	122
Sodus	76
Wolcott	42
Miscellaneous	207
Total	935
Westchester:	
Ardsley	40
Ardsley-on-Hudson	45
Bedford	35
Bedford Hills	60
Briarcliff Manor	90
Bronxville	1,030
Buchanan	35
Chappaqua	90
Croton-on-Hudson	155
Dobbs Ferry	240
Elmsford	75
Harmon-on-Hudson	40
Harrison	200
Hartsdale	240
Hastings-on-Hudson	330
Hawthorne	50
Irvington	240
Katonah	110
Larchmont	660
Mamaroneck	560
Mount Kisco	390
Mount Vernon	4,330
New Rochelle	2,850
North Tarrytown	200
North Pelham	50
Ossining	760
Peekskill	880
Pelham	520
Pelham Manor	335
Pleasantville	360
Pocantico Hills	15
Port Chester	1,220
Purchase	30
Rye	640
Scarsborough	60
Scarsdale	720
Tarrytown	490
Tuckahoe	330
Valahalla	45
Verplanck	30
White Plains	2,880
Yonkers	5,250
Yorktown Heights	30
Miscellaneous	2,510
Total	29,250
Wyoming:	
Arcade	53
Attica	87

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NEW YORK—Continued

County and city	Number of returns
Wyoming—Continued.	
Castile	26
Perry	138
Silver Springs	19
Warsaw	178
Miscellaneous	74
Total	575
Yates:	
Dundee	45
Penn Yan	283
Miscellaneous	70
Total	398
State total	751,941

NORTH CAROLINA

County and city	Number of returns
Alamance:	
Burlington	320
Graham	50
Haw River	10
Mebane	60
Miscellaneous	220
Total	660
Alexander:	
Taylorsville	25
Miscellaneous	15
Total	40
Alleghany: Miscellaneous	20
Anson:	
Wadesboro	100
Miscellaneous	40
Total	140
Ashe: Miscellaneous	30
Avery: Miscellaneous	60
Beaufort:	
Belhaven	15
Washington	250
Miscellaneous	125
Total	390
Bertie:	
Windsor	40
Miscellaneous	60
Total	100
Bladen: Miscellaneous	50
Brunswick:	
Southport	45
Miscellaneous	15
Total	60
Buncombe:	
Asheville	2,860
Miscellaneous	350
Total	3,210
Burke:	
Morganton	135
Miscellaneous	25
Total	160
Cabarrus:	
Concord	315
Kannapolis	55
Miscellaneous	170
Total	540
Caldwell:	
Granite Falls	15
Lenoir	155
Miscellaneous	10
Total	180
Camden: Miscellaneous	20
Carteret:	
Beaufort	85
Morehead City	65
Miscellaneous	50
Total	200
Caswell: Miscellaneous	30
Catawba:	
Hickory	310
Maiden	30
Newton	75
Miscellaneous	135
Total	550
Chatham:	
Siler City	35
Miscellaneous	45
Total	80
Cherokee:	
Andrews	25
Murphy	25
Total	50
Chowan:	
Edenton	130
Clay	0
Cleveland:	
Kings Mountain	45
Shelby	175
Miscellaneous	60
Total	280
Columbus:	
Whiteville	35
Miscellaneous	125
Total	160
Craven:	
New Bern	400
Miscellaneous	10
Total	410
Cumberland:	
Fayetteville	500
Miscellaneous	130
Total	630

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Currituck: Miscellaneous	30
Dare: Miscellaneous	10
Davidson:	
Lexington	205
Thomasville	135
Miscellaneous	50
Total	390
Davie:	
Cooleemee	20
Miscellaneous	40
Total	60
Duplin:	
Warsaw	40
Miscellaneous	80
Total	120
Durham:	
Durham	1,340
Miscellaneous	190
Total	1,530
Edgecombe:	
Rocky Mount	750
Tarboro	220
Miscellaneous	20
Total	990
Forsyth:	
Kernersville	20
Winston-Salem	2,230
Miscellaneous	25
Total	2,275
Franklin:	
Franklinton	20
Louisburg	60
Total	80
Gaston:	
Belmont	110
Bessemer City	10
Cherryville	30
Dallas	15
Gastonia	620
Lowell	25
McAdenville	5
Mount Holly	55
Miscellaneous	110
Total	980
Gates: Miscellaneous	10
Graham: Miscellaneous	10
Granville:	
Oxford	190
Miscellaneous	20
Total	210
Greene: Miscellaneous	20
Guilford:	
Gibsonville	10
Greensboro	2,300
High Point	790
Miscellaneous	90
Total	3,190
Halifax:	
Enfield	85
Roanoke Rapids	70
Rosemary	65
Scotland Neck	70
Weldon	110
Miscellaneous	40
Total	440
Harnett:	
Dunn	110
Miscellaneous	50
Total	160
Haywood:	
Canton	75
Waynesville	85
Miscellaneous	10
Total	170
Henderson:	
Hendersonville	490
Miscellaneous	250
Total	740
Hertford:	
Ahoskie	50
Miscellaneous	30
Total	80
Hoke:	
Raeford	55
Miscellaneous	15
Total	70
Hyde: Miscellaneous	10
Iredell:	
Mooresville	110
Statesville	340
Miscellaneous	50
Total	500
Jackson: Miscellaneous	70
Johnston:	
Benson	45
Clayton	55
Selma	75
Smithfield	105
Miscellaneous	80
Total	360
Jones: Miscellaneous	5
Lee:	
Sanford	145
Miscellaneous	5
Total	150
Lenoir:	
Kinston	355
La Grange	25
Miscellaneous	140
Total	520
Lincoln:	
Lincolnton	115
Miscellaneous	75
Total	190

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
McDowell:	
Marion	130
Miscellaneous	40
Total	170
Macon: Miscellaneous	35
Madison: Miscellaneous	40
Martin:	
Robersonville	20
Williamston	45
Miscellaneous	45
Total	110
Mecklenburg:	
Charlotte	4,225
Cornelius	10
Davidson	45
Miscellaneous	190
Total	4,470
Mitchell: Miscellaneous	45
Montgomery:	
Troy	30
Miscellaneous	35
Total	65
Moore: Miscellaneous	410
Nash:	
Spring Hope	35
Miscellaneous	65
Total	100
New Hanover:	
Wilmington	1,630
Miscellaneous	70
Total	1,700
Northampton: Miscellaneous	130
Onslow: Miscellaneous	40
Orange:	
Carrboro	5
Chapel Hill	100
Hillsboro	25
Miscellaneous	10
Total	140
Pamlico: Miscellaneous	35
Pasquotank:	
Elizabeth City	350
Miscellaneous	60
Total	410
Pender:	
Burgaw	15
Miscellaneous	35
Total	50
Perquimans:	
Hertford	60
Miscellaneous	15
Total	75
Person:	
Roxboro	110
Miscellaneous	20
Total	130
Pitt:	
Ayden	40
Farmville	65
Greenville	305
Miscellaneous	60
Total	470
Polk:	
Tryon	60
Miscellaneous	30
Total	90
Randolph:	
Asheboro	75
Ramseur	30
Randleman	15
Miscellaneous	45
Total	165
Richmond:	
Hamlet	225
Rockingham	125
Miscellaneous	20
Total	370
Robeson:	
Fairmont	25
Lumberton	155
Maxton	55
Red Springs	80
Miscellaneous	125
Total	440
Rockingham:	
Draper	15
Leaksville	90
Madison	40
Mayodan	15
Reidsville	190
Spray	50
Miscellaneous	70
Total	470
Rowan:	
China Grove	15
Salisbury	670
Spencer	95
Miscellaneous	165
Total	945
Rutherford:	
Caroleen	5
Cliffside	15
Forest City	40
Henrietta	5
Rutherfordton	85
Miscellaneous	55
Total	205
Sampson:	
Clinton	80
Miscellaneous	50
Total	130

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NORTH CAROLINA—Continued

County and city	Number of returns
Scotland:	
Laurinburg	110
Miscellaneous	45
Total	155
Stanley:	
Albemarle	130
Badin	60
Norwood	15
Miscellaneous	15
Total	220
Stokes: Miscellaneous	45
Surry:	
Elkin	60
Mount Airy	180
Miscellaneous	30
Total	270
Swain: Miscellaneous	50
Transylvania:	
Brevard	80
Miscellaneous	20
Total	100
Tyrrell: Miscellaneous	20
Union:	
Monroe	200
Miscellaneous	80
Total	280
Vance:	
Henderson	300
Miscellaneous	10
Total	310
Wake:	
Raleigh	2,220
Wake Forest	55
Wendell	25
Miscellaneous	150
Total	2,450
Warren: Miscellaneous	115
Washington: Miscellaneous	50
Watauga: Miscellaneous	30
Wayne:	
Fremont	40
Goldsboro	520
Mount Olive	80
Miscellaneous	90
Total	730
Wilkes:	
North Wilkesboro	105
Wilkesboro	10
Miscellaneous	5
Total	120
Wilson:	
Wilson	630
Miscellaneous	140
Total	770
Yadkin: Miscellaneous	15
Yancey: Miscellaneous	20
State total	38,740

NORTH DAKOTA

Adams: Miscellaneous	55
Barnes:	
Valley City	165
Miscellaneous	205
Total	370
Benson: Miscellaneous	125
Billings: Miscellaneous	5
Bottineau:	
Bottineau City	110
Miscellaneous	50
Total	160
Bowman: Miscellaneous	55
Burke: Miscellaneous	100
Burleigh:	
Bismarck	475
Miscellaneous	130
Total	605
Cass:	
Casselton	65
Fargo	1,590
Miscellaneous	510
Total	2,165
Cavalier:	
Langdon	40
Miscellaneous	110
Total	150
Dickey:	
Ellendale	50
Oakes	60
Miscellaneous	32
Total	142
Divide:	
Crosby	55
Miscellaneous	50
Total	105
Dunn: Miscellaneous	55
Eddy:	
New Rockford	110
Miscellaneous	40
Total	150
Emmons:	
Linton	30
Miscellaneous	40
Total	70

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NORTH DAKOTA—Continued

County and city	Number of returns
Foster:	
Carrington	65
Miscellaneous	38
Total	103
Golden Valley:	
Beach	40
Miscellaneous	25
Total	65
Grand Forks:	
Grand Forks	675
Larimore	55
Miscellaneous	378
Total	1,108
Grant: Miscellaneous	65
Griggs:	
Cooperstown	45
Miscellaneous	33
Total	78
Hettinger: Miscellaneous	75
Kidder: Miscellaneous	55
La Moure:	
Edgeley	60
La Moure	30
Miscellaneous	90
Total	180
Logan: Miscellaneous	50
McHenry: Miscellaneous	160
McIntosh:	
Ashley	40
Wishek	30
Miscellaneous	40
Total	110
McKenzie:	
Alexander	12
Miscellaneous	46
Total	58
McLean:	
Wilton	60
Miscellaneous	189
Total	249
Mercer: Miscellaneous	67
Morton:	
Hebron	40
Mandan	210
Miscellaneous	90
Total	340
Mountrail: Miscellaneous	125
Nelson: Miscellaneous	100
Oliver: Miscellaneous	8
Pembina: Miscellaneous	150
Pierce:	
Rugby	60
Miscellaneous	16
Total	76
Ramsey:	
Devils Lake	250
Miscellaneous	190
Total	440
Ransom:	
Enderlin	75
Lisbon	50
Miscellaneous	40
Total	165
Renville: Miscellaneous	50
Richland:	
Hankinson	60
Ligderwood	50
Wahpeton	130
Miscellaneous	110
Total	350
Rolette: Miscellaneous	60
Sargent: Miscellaneous	70
Sheridan: Miscellaneous	60
Sioux: Miscellaneous	27
Slope:	
Marmarth	50
Miscellaneous	4
Total	54
Stark:	
Dickinson	180
Miscellaneous	40
Total	220
Steele: Miscellaneous	60
Stutsman:	
Jamestown	385
Miscellaneous	260
Total	645
Towner:	
Cando	85
Miscellaneous	40
Total	125
Traill:	
Hillsboro	40
Mayville	50
Miscellaneous	75
Total	165
Walsh:	
Grafton	85
Park River	40
Miscellaneous	100
Total	225

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

NORTH DAKOTA—Continued

County and city	Number of returns
Ward:	
Kenmare	65
Minot	675
Miscellaneous	245
Total	985
Wells:	
Harvey	110
Miscellaneous	100
Total	210
Williams:	
Williston	170
Miscellaneous	100
Total	270
State total	11,715

OHIO

County and city	Number of returns
Adams:	
Manchester	24
Peebles	9
Miscellaneous	15
Total	48
Allen:	
Bluffton	43
Delphos	175
Lima	1,514
Spencerville	28
Miscellaneous	37
Total	1,797
Ashland:	
Ashland	429
Loudonville	92
Total	521
Ashtabula:	
Ashtabula	1,779
Conneaut	729
Geneva	144
Jefferson	71
Miscellaneous	99
Total	2,822
Athens:	
Athens	275
Buchtel	3
Chauncey	7
Glouster	58
Jacksonville	8
Nelsonville	135
Miscellaneous	26
Total	512
Auglaize:	
Minster	38
New Bremen	43
St. Marys	124
Wapakoneta	132
Miscellaneous	22
Total	359
Belmont:	
Barnesville	219
Bellaire	677
Bethesda	37
Bridgeport	205
Flushing	89
Martins Ferry	532
St. Clairsville	114
Shadyside	159
Belmont—Continued.	
Yorkville	81
Miscellaneous	340
Total	2,453
Brown:	
Georgetown	39
Ripley	40
Miscellaneous	78
Total	157
Butler:	
Hamilton	1,988
Middletown	1,069
Oxford	130
Miscellaneous	296
Total	3,483
Carroll:	
Carrollton	158
Miscellaneous	27
Total	185
Champaign:	
Mechanicsburg	35
St. Paris	12
Urbana	213
Miscellaneous	15
Total	275
Clark:	
New Carlisle	33
South Charleston	39
Springfield	2,175
Miscellaneous	138
Total	2,385
Clermont:	
Batavia	46
Bethel	33
Loveland	84
Milford	91
New Richmond	52
Miscellaneous	79
Total	385
Clinton:	
Blanchester	54
Sabina	50
Wilmington	229
Miscellaneous	57
Total	390

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OHIO—Continued

County and city	Number of returns
Columbiana:	
Columbiana	67
East Liverpool	1,243
East Palestine	372
Leetonia	254
Lisbon	264
Salem	380
Salineville	141
Wellsville	278
Miscellaneous	200
Total	3,199
Coshocton:	
Coshocton	350
Miscellaneous	19
Total	369
Crawford:	
Bucyrus	356
Crestline	194
Galion	339
Miscellaneous	40
Total	929
Cuyahoga:	
Bedford	123
Berea	136
Bratenahl	46
Brecksville	16
Chargin Falls	103
Cleveland	36,614
Cleveland Heights	705
Dover	81
East Cleveland	1,267
Euclid Village	155
Garfield Heights	118
Independence	15
Lakewood	1,943
Maple Heights	6
Newburg Heights	136
North Olmstead	13
Rocky River	86
Shaker Heights	74
South Euclid	74
West Park	397
Miscellaneous	2,228
Total	44,336
Darke:	
Arcanum	16
Greenville	259
Union City	5
Versailles	37
Miscellaneous	32
Total	349
Defiance:	
Defiance	221
Hicksville	44
Miscellaneous	20
Total	285
Delaware:	
Delaware	347
Miscellaneous	34
Total	381
Erie:	
Castalia	31
Huron	70
Sandusky	1,072
Erie—Continued.	
Vermilion	74
Miscellaneous	68
Total	1,315
Fairfield:	
Bremen	35
Lancaster	435
Miscellaneous	72
Total	542
Fayette:	
Washington Court House	280
Miscellaneous	48
Total	328
Franklin:	
Bexley	82
Columbus	12,875
East Columbus	7
Grandview	9
Grove City	21
Westerville	75
Worthington	71
Miscellaneous	132
Total	13,272
Fulton:	
Archbold	17
Delta	37
Swanton	47
Wauseon	62
Miscellaneous	29
Total	192
Gallia:	
Gallipolis	79
Miscellaneous	4
Total	83
Geauga:	
Chardon	93
Miscellaneous	19
Total	112
Greene:	
Cedarville	34
Jamestown	39
Osborn	56
Xenia	338
Yellow Springs	59
Miscellaneous	59
Total	585
Guernsey:	
Byesville	19
Cambridge	450
Miscellaneous	47
Total	516
Hamilton:	
Addyston	14
Cheviot	161
Cincinnati	28,150
Cleves	41
Elmwood Place	146
Glendale	129
Harrison	41
Lockland	225

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OHIO—Continued

County and city	Number of returns
Hamilton—Continued.	
Mount Healthy	169
North College Hill	4
Norwood	1,765
Reading	150
St. Bernard	295
Sharonville	65
Wyoming	450
Miscellaneous	319
Total	32,124
Hancock:	
Findlay	593
McComb	11
Miscellaneous	32
Total	636
Hardin:	
Ada	53
Forest	25
Kenton	227
Miscellaneous	37
Total	342
Harrison:	
Cadiz	264
Miscellaneous	141
Total	405
Henry:	
Deshler	35
Holgate	27
Napoleon	205
Miscellaneous	49
Total	316
Highland:	
Greenfield	123
Hillsboro	150
Miscellaneous	71
Total	344
Hocking:	
Logan	209
Murray City	10
Miscellaneous	19
Total	238
Holmes:	
Millersburg	154
Miscellaneous	170
Total	324
Huron:	
Bellevue	217
Monroeville	21
New London	45
Norwalk	257
Willard	170
Miscellaneous	35
Total	745
Jackson:	
Jackson	153
Oak Hill	21
Wellston	75
Miscellaneous	9
Total	258
Jefferson:	
Amsterdam	59
Bergholz	56
Brilliant	107
Dillonvale	115
Grover	20
Mingo Junction	202
Steubenville	2,354
Toronto	217
Miscellaneous	271
Total	3,401
Knox:	
Fredericktown	18
Mount Vernon	390
Miscellaneous	73
Total	481
Lake:	
Fairport	194
Painesville	814
Wickliffe	135
Willoughby	147
Miscellaneous	378
Total	1,668
Lawrence:	
Coal Grove	11
Ironton	508
Miscellaneous	50
Total	569
Licking:	
Granville	71
Newark	868
Utica	23
Miscellaneous	107
Total	1,069
Logan:	
Bellefontaine	317
West Liberty	18
Miscellaneous	61
Total	396
Lorain:	
Amherst	285
Avon	68
Elyria	1,961
Lorain	2,440
Oberlin	266
Wellington	103
Miscellaneous	268
Total	5,391
Lucas:	
Maumee	130
Sylvania	96
Toledo	14,160
Miscellaneous	153
Total	14,539
Madison:	
London	123
Mount Sterling	20
Plain City	15
West Jefferson	18
Miscellaneous	5
Total	181

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OHIO—Continued

County and city	Number of returns
Mahoning:	
Lowellville	391
Sebring	598
Struthers	836
Youngstown	14,851
Miscellaneous	613
Total	17,289
Marion:	
Marion	975
Miscellaneous	31
Total	1,006
Medina:	
Lodi	111
Medina	173
Wadsworth	278
Miscellaneous	77
Total	639
Meigs:	
Middleport	97
Pomeroy	101
Miscellaneous	8
Total	206
Mercer:	
Celina	127
Coldwater	26
Fort Recovery	6
Rockford	15
Miscellaneous	19
Total	193
Miami:	
Bradford	27
Covington	41
Piqua	450
Tippecanoe City	74
Troy	300
West Milton	25
Miscellaneous	29
Total	946
Monroe:	
Woodsfield	156
Miscellaneous	16
Total	172
Montgomery:	
Brookville	32
Dayton	8,845
Germantown	64
Miamisburg	187
Oakwood	26
West Carrollton	38
Miscellaneous	191
Total	9,383
Morgan:	
McConnelsville	48
Miscellaneous	33
Total	81
Morrow:	
Cardington	11
Mount Gilead	47
Miscellaneous	7
Total	65
Muskingum:	
Dresden	15
Roseville	23
South Zanesville	13
Zanesville	1,225
Miscellaneous	112
Total	1,388
Noble:	
Belle Valley	4
Caldwell	38
Miscellaneous	9
Total	51
Ottawa:	
Marblehead	26
Oak Harbor	59
Port Clinton	178
Miscellaneous	215
Total	478
Paulding:	
Antwerp	20
Paulding	48
Miscellaneous	28
Total	96
Perry:	
Corning	79
Crooksville	51
New Lexington	158
New Straitsville	47
Shawnee	34
Somerset	24
Miscellaneous	49
Total	442
Pickaway:	
Ashville	22
Circleville	209
Miscellaneous	25
Total	256
Pike:	
Waverly	23
Miscellaneous	15
Total	38
Portage:	
Garrettsville	32
Kent	778
Ravenna	396
Miscellaneous	309
Total	1,515
Preble:	
Eaton	133
Lewisburg	21
Miscellaneous	112
Total	266
Putnam:	
Columbus Grove	32
Continental	11
Leipsic	31
Ottawa	52
Miscellaneous	31
Total	157

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OHIO—Continued

County and city	Number of returns
Richland:	
Mansfield	1,464
Plymouth	63
Shelby	258
Miscellaneous	144
Total	1,929
Ross:	
Chillicothe	714
Miscellaneous	53
Total	767
Sandusky:	
Clyde	68
Fremont	460
Gibsonburg	86
Woodville	85
Miscellaneous	21
Total	720
Scioto:	
New Boston	104
Portsmouth	1,592
Sciotoville	23
Miscellaneous	181
Total	1,900
Seneca:	
Fostoria	351
Tiffin	542
Miscellaneous	108
Total	1,001
Shelby:	
Sidney	265
Miscellaneous	41
Total	306
Stark:	
Alliance	1,595
Canal Fulton	48
Canton	6,174
Louisville	93
Massillon	1,062
Minerva	104
Navarre	64
North Canton	74
Miscellaneous	335
Total	9,549
Summit:	
Akron	13,885
Barberton	2,470
Cuyahoga Falls	478
Hudson	110
Kenmore	587
Miscellaneous	227
Total	17,757
Trumbull:	
Girard	830
Hubbard	371
Newton Falls	51
Niles	610
Warren	1,253
Miscellaneous	383
Total	3,498
Tuscarawas:	
Dennison	307
Dover	413
Newcomerstown	125
New Philadelphia	499
Uhrichsville	401
Miscellaneous	204
Total	1,949
Union:	
Marysville	71
Richwood	17
Miscellaneous	9
Total	97
Van Wert:	
Convoy	14
Van Wert	312
Miscellaneous	34
Total	360
Vinton:	
McArthur	20
Miscellaneous	19
Total	39
Warren:	
Franklin	148
Lebanon	139
Miscellaneous	103
Total	390
Washington:	
Belpre	7
Marietta	658
Miscellaneous	84
Total	749
Wayne:	
Doylestown	41
Orrville	331
Rittman	83
Shreve	50
Wooster	928
Miscellaneous	211
Total	1,644
Williams:	
Bryan	129
Montpelier	106
Stryker	8
West Unity	15
Miscellaneous	29
Total	287
Wood:	
Bowling Green	179
North Baltimore	74
Perrysburg	159
Rossford	151
Miscellaneous	230
Total	793
Wyandot:	
Carey	81
Upper Sandusky	121
Miscellaneous	47
Total	249
State total	224,643

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OKLAHOMA

County and city	Number of returns
Adair:	
Stillwell	115
Miscellaneous	3
Total	118
Alfalfa:	
Cherokee	68
Miscellaneous	10
Total	78
Atoka:	
Atoka	38
Miscellaneous	13
Total	51
Beaver: Miscellaneous	58
Beckham:	
Elk City	126
Sayre	76
Miscellaneous	20
Total	222
Blaine:	
Geary	38
Okeene	29
Watonga	30
Miscellaneous	20
Total	117
Bryan:	
Caddo	29
Durant	155
Miscellaneous	6
Total	190
Caddo:	
Anadarko	117
Carnegie	39
Cement	48
Miscellaneous	21
Total	225
Canadian:	
El Reno	405
Yukon	39
Miscellaneous	5
Total	449
Carter:	
Ardmore	745
Healdton	165
Wilson	202
Wirt	68
Miscellaneous	8
Total	1,188
Cherokee:	
Tahlequah	39
Miscellaneous	13
Total	52
Choctaw:	
Boswell	19
Hugo	134
Miscellaneous	3
Total	156
Cimarron: Miscellaneous	7
Cleveland:	
Norman	232
Miscellaneous	6
Total	238
Coal:	
Coalgate	49
Lehigh	2
Miscellaneous	2
Total	53
Comanche:	
Fort Sill	67
Lawton	218
Miscellaneous	9
Total	294
Cotton:	
Devol	7
Walters	59
Miscellaneous	19
Total	85
Craig:	
Vinita	126
Miscellaneous	16
Total	142
Creek:	
Bristow	482
Depew	39
Drumright	280
Kiefer	68
Mounds	49
Oilton	87
Sapulpa	546
Shamrock	39
Slick	20
Miscellaneous	2
Total	1,612
Custer:	
Clinton	144
Thomas	38
Weatherford	49
Miscellaneous	6
Total	237
Delaware: Miscellaneous	7
Dewey: Miscellaneous	35
Ellis:	
Shattuck	39
Miscellaneous	24
Total	63
Garfield:	
Covington	106
Enid	960
Garber	107
Miscellaneous	30
Total	1,203
Garvin:	
Lindsay	39
Pauls Valley	144
Wynnewood	48
Miscellaneous	2
Total	233

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Grady:	
Chickasha	434
Miscellaneous	19
Total	453
Grant:	
Medford	49
Miscellaneous	126
Total	175
Greer:	
Mangum	117
Miscellaneous	17
Total	134
Harmon:	
Hollis	68
Miscellaneous	10
Total	78
Harper: Miscellaneous	30
Haskell:	
McCurtain	19
Stigler	40
Miscellaneous	15
Total	74
Hughes:	
Holdenville	222
Wetumka	154
Miscellaneous	7
Total	383
Jackson:	
Altus	231
Miscellaneous	8
Total	239
Jefferson:	
Ringling	12
Waurika	67
Miscellaneous	24
Total	103
Johnston:	
Tishomingo	29
Wapanucka	5
Miscellaneous	17
Total	51
Kay:	
Blackwell	532
Newkirk	126
Ponca City	966
Three Sands	39
Tonkawa	376
Miscellaneous	53
Total	2,092
Kingfisher:	
Hennesse	39
Kingfisher	77
Miscellaneous	12
Total	128
Kiowa:	
Hobart	127
Snyder	21
Miscellaneous	12
Total	160
Latimer:	
Wilburton	50
Miscellaneous	11
Total	61
Le Flore:	
Heavener	49
Poteau	79
Spiro	47
Miscellaneous	33
Total	208
Lincoln:	
Chandler	116
Prague	39
Stroud	155
Miscellaneous	9
Total	319
Logan:	
Guthrie	385
Miscellaneous	18
Total	403
Love:	
Marietta	49
Miscellaneous	1
Total	50
McClain:	
Purcell	58
Miscellaneous	33
Total	91
McCurtain:	
Broken Bow	38
Idabel	77
Wright City	7
Miscellaneous	7
Total	129
McIntosh:	
Checotah	49
Eufaula	78
Miscellaneous	17
Total	144
Major:	
Fairview	49
Miscellaneous	11
Total	60
Marshall:	
Madill	39
Miscellaneous	7
Total	46
Mayes:	
Pryor	39
Miscellaneous	23
Total	62

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Murray:	
Davis	39
Sulphur	58
Miscellaneous	2
Total	99
Muskogee:	
Boynton	38
Fort Gibson	38
Haskell	59
Muskogee	1,517
Miscellaneous	2
Total	1,654
Noble:	
Perry	193
Miscellaneous	8
Total	201
Nowata:	
Nowata	134
Miscellaneous	9
Total	143
Okfuskee:	
Boley	3
Okemah	231
Weleetka	78
Miscellaneous	4
Total	316
Oklahoma:	
Britton	15
Edmond	77
Oklahoma City	6,609
Miscellaneous	5
Total	6,706
Okmulgee:	
Beggs	77
Dewar	16
Henryetta	289
Kusa	1
Morris	57
Okmulgee	1,032
Miscellaneous	10
Total	1,482
Osage:	
Apperson	39
Avant	58
Barnsdall (formerly Bigheart)	116
Denoya	49
Fairfax	269
Hominy	327
Pawhuska	786
Shidler	117
Wynona	58
Miscellaneous	14
Total	1,833
Ottawa:	
Afton	11
Cardin	48
Commerce	29
Douthat	10
Miami	279
Picher	154
Quapaw	19
Ottawa—Continued.	
Zincville	2
Miscellaneous	10
Total	562
Pawnee:	
Cleveland	193
Pawnee	117
Miscellaneous	16
Total	326
Payne:	
Cushing	347
Stillwater	231
Yale	145
Miscellaneous	2
Total	725
Pittsburg:	
Dow	4
Haileyville	23
Hartshorne	77
Kiowa	9
Krebs	8
McAlester	347
Quinton	21
Miscellaneous	11
Total	500
Pontotoc:	
Ada	241
Allen	39
Roff	11
Miscellaneous	3
Total	294
Pottawatomie:	
Shawnee	539
Tecumseh	40
Miscellaneous	7
Total	586
Pushamataha:	
Antlers	40
Miscellaneous	20
Total	60
Roger Mills: Miscellaneous	10
Rogers:	
Chelsea	57
Claremore	96
Miscellaneous	3
Total	156
Seminole:	
Cromwell	77
Wewoka	210
Miscellaneous	12
Total	299
Sequoyah:	
Sallisaw	49
Vian	18
Miscellaneous	7
Total	74

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OKLAHOMA—Continued

County and city	Number of returns
Stephens:	
Comanche	49
Duncan	318
Marlow	87
Miscellaneous	9
Total	463
Texas:	
Guymon	66
Miscellaneous	61
Total	127
Tillman:	
Frederick	154
Grandfield	49
Miscellaneous	30
Total	233
Tulsa:	
Bixby	28
Broken Arrow	68
Collinsville	87
Jenks	49
Sand Springs	220
Skiatook	163
Tulsa	8,496
Miscellaneous	12
Total	9,123
Wagoner:	
Coweta	39
Wagoner	66
Miscellaneous	11
Total	116
Washington:	
Bartlesville	1,386
Dewey	76
Miscellaneous	21
Total	1,483
Washita:	
Cordell	58
Miscellaneous	36
Total	94
Woods:	
Alva	154
Waynoka	39
Miscellaneous	5
Total	198
Woodward:	
Woodward	154
Miscellaneous	22
Total	176
State total	40,825

OREGON

Baker:	
Baker	247
Miscellaneous	300
Total	547
Benton:	
Corvallis	201
Miscellaneous	18
Total	219
Clackamas:	
Gladstone	30
Milwaukie	136
Oregon City	201
Oswego	67
West Linn	31
Miscellaneous	361
Total	826
Clatsop:	
Astoria	470
Seaside	59
Miscellaneous	303
Total	832
Columbia:	
Clatskanie	40
Rainier	47
St. Helens	85
Miscellaneous	214
Total	386
Coos:	
Bandon	47
Coquille	69
Marshfield	320
North Bend	102
Miscellaneous	289
Total	827
Crook:	
Prineville	35
Miscellaneous	6
Total	41
Curry: Miscellaneous	38
Deschutes:	
Bend	436
Miscellaneous	128
Total	564
Douglas:	
Roseburg	201
Miscellaneous	195
Total	396
Gilliam:	
Condon	48
Miscellaneous	49
Total	97
Grant: Miscellaneous	67

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

OREGON—Continued

County and city	Number of returns
Harney:	
Burns	33
Miscellaneous	30
Total	63
Hood River:	
Hood River	235
Miscellaneous	35
Total	270
Jackson:	
Ashland	134
Medford	436
Miscellaneous	112
Total	682
Jefferson: Miscellaneous	32
Josephine:	
Grants Pass	126
Miscellaneous	24
Total	150
Klamath:	
Klamath Falls	540
Miscellaneous	243
Total	783
Lake:	
Lakeview	101
Miscellaneous	31
Total	132
Lane:	
Cottage Grove	87
Eugene	603
Springfield	33
Miscellaneous	210
Total	933
Lincoln: Miscellaneous	138
Linn:	
Albany	179
Lebanon	38
Miscellaneous	135
Total	352
Malheur:	
Ontario	42
Miscellaneous	67
Total	109
Marion:	
Salem	670
Silverton	120
Woodburn	29
Miscellaneous	307
Total	1,126
Morrow:	
Heppner	39
Miscellaneous	24
Total	63
Multnomah:	
Gresham	68
Portland	18,466
Miscellaneous	673
Total	19,207
Polk:	
Dallas	67
Independence	44
Miscellaneous	46
Total	157
Sherman: Miscellaneous	146
Tillamook:	
Tillamook	101
Miscellaneous	115
Total	216
Umatilla:	
Milton	47
Pendleton	436
Miscellaneous	418
Total	901
Union:	
Elgin	19
La Grande	272
Union	23
Miscellaneous	265
Total	579
Wallowa:	
Enterprise	65
Miscellaneous	58
Total	123
Wasco:	
The Dalles	386
Miscellaneous	158
Total	544
Washington:	
Forest Grove	65
Hillsboro	126
Miscellaneous	401
Total	592
Wheeler: Miscellaneous	30
Yamhill:	
McMinnville	126
Newberg	59
Miscellaneous	189
Total	374
State total	32,542

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA

County and city	Number of returns
Adams:	
Gettysburg	165
Littlestown	53
McSherrystown	33
Miscellaneous	95
Total	346
Allegheny:	
Aspinwall	310
Avalon	418
Bairdford	15
Bellevue	1,810
Ben Avon	350
Brackenridge	135
Brentwood	25
Braddock	1,419
Bridgeville	320
Broughton	40
Carrick	343
Carnegie	890
Castle Shannon	140
Chalfant	26
Clairton	360
Coraopolis	580
Crafton	693
Cuddy	45
Curtisville	12
Dormont	892
Dravosburg	170
Duquesne	900
East Pittsburgh	470
East McKeesport	55
Edgewood	360
Edgeworth	78
Elizabeth	260
Emsworth	120
Etna	368
Glassmere	84
Glenfield	56
Glassport	197
Glenshaw	196
Greentree	20
Harmarville	15
Harwick	25
Hays	70
Heidleberg	50
Homestead	1,199
Indianola	11
Ingram	104
Knoxville	140
Leetsdale	80
Lincoln Place	43
McKeesport	3,910
McKees Rocks	1,060
Millvale	545
Moon Run	12
Morgan	37
Munhall	420
Natrona	270
North Bessemer	30
North Braddock	265
Oakdale	84
Oakmont	425
Pitcairn	355
Pittsburgh	59,191
Port Vue	35
Rankin	172
Russellton	105
Sewickley	1,110
Sharpsburg	408
Springdale	255
St. Clair	84
Swissvale	1,240
Tarentum	930
Turtle Creek	720
Versailles	64
Verona	270
Wall	65
Allegheny—Continued.	
West Homestead	54
West View	212
Wilmerding	420
Whitaker	40
Wilkinsburg	3,710
Wilson	140
Miscellaneous	4,576
Total	95,108
Armstrong:	
Apollo	192
Dayton	12
Ford City	405
Freeport	192
Kaylor	8
Kittanning	535
Leechburg	313
Parkers Landing	32
Sagamore	18
Yatesboro	20
Miscellaneous	415
Total	2,142
Beaver:	
Aliquippa	168
Ambridge	981
Beaver	625
Beaver Falls	1,071
Bridgewater	56
College Hill	89
Conway	89
Freedom	222
Midland	315
Monaca	315
New Brighton	714
Rochester	535
Woodlawn	1,024
Miscellaneous	568
Total	6,772
Bedford:	
Bedford	120
Everett	75
Hyndman	8
Saxton	40
Miscellaneous	83
Total	326
Berks:	
Birdsboro	155
Boyertown	210
Fleetwood	70
Hamburg	165
Kutztown	103
Mohnton	61
Mount Penn	73
Reading	5,325
Robesonia	56
Shillington	148
Singing Springs	116
Topton	27
West Reading	198
Womelsdorf	34
Wyomissing	361
Miscellaneous	699
Total	7,801
Blair:	
Altoona	2,925
Bellwood	83
Duncansville	33
Hollidaysburg	309
Juniata	231

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Blair—Continued.	
Martinsburg	27
Roaring Springs	54
Tyrone	391
Williamsburg	51
Miscellaneous	138
Total	4,242
Bradford:	
Athens	138
Canton	62
Sayre	426
South Waverly	50
Towanda	164
Troy	63
Miscellaneous	54
Total	957
Bucks:	
Bristol	288
Doylestown	289
Langhorne	117
Morrisville	170
New Hope	56
Newtown	110
Perkasie	123
Quakertown	211
Sellersville	65
Yardley	47
Miscellaneous	441
Total	1,917
Butler:	
Butler	1,449
Chicora	88
Evans City	85
Lyndora	42
Mars	85
Sarver	71
Zelienople	139
Miscellaneous	540
Total	2,499
Cambria:	
Barnesboro	170
Beaverdale	40
Blandburg	14
Carrolltown	46
Colver	61
Conemaugh	155
Cresson	138
Dale	66
Dunlo	25
East Conemaugh	84
Ebensburg	177
Elmora	60
Expedit	12
Ferndale	27
Franklin Borough	22
Gallitzin	108
Hastings	35
Johnstown	3,995
Lilly	86
Marstellar	24
Nanty-Glo	63
Patton	145
Portage	105
Scalp Level	45
South Fork	172
Spangler	66
Vintondale	24
Westmont	24
Miscellaneous	381
Total	6,370
Cameron:	
Emporium	135
Miscellaneous	50
Total	185
Carbon:	
Beaver Meadow	32
East Mauch Chunk	233
Lansford	446
Lehighton	325
Mauch Chunk	242
Mesquehoning	280
Palmerton	164
Summit Hill	170
Weatherly	76
Miscellaneous	208
Total	2,176
Center:	
Bellefont	160
Phillipsburg	394
State College	122
Miscellaneous	145
Total	821
Chester:	
Coatesville	487
Downingtown	222
Kennett Square	185
Malvern	78
Oxford	89
Parkesburg	61
Phoenixville	440
Spring City	155
West Chester	656
West Grove	34
Miscellaneous	590
Total	2,997
Clarion:	
Clarion	196
East Brady	119
New Bethlehem	122
Rimersburg	71
Miscellaneous	339
Total	847
Clearfield:	
Clearfield	446
Coalport	85
Curwensville	115
Du Bois	714
Falls Creek	32
Grass Flat	18
Houtzdale	71
Irvona	23
Madera	24
Osceola Mills	68
Ramey	6
Sabula	7
Tyler	3
Windburne	26
Miscellaneous	326
Total	1,964
Clinton:	
Avis	10
Flemington	7
Lock Haven	346
Mill Hall	24
Renovo	295
Miscellaneous	50
Total	732

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Columbia:	
Berwick	209
Bloomsburg	189
Catawissa	55
Centralia	52
Miscellaneous	45
Total	550
Crawford:	
Cambridge Springs	84
Linesville	23
Meadville	803
Titusville	510
Miscellaneous	365
Total	1,785
Cumberland:	
Camp Hill	130
Carlisle	450
Lemoyne	95
Mechanicsburg	202
Mount Holly Springs	26
New Cumberland	123
Newville	28
Shippensburg	117
West Fairview	24
Miscellaneous	159
Total	1,354
Dauphin:	
Elizabethville	10
Harrisburg	4,331
Highspire	46
Hummelstown	93
Lykens	96
Middletown	185
Millersburg	93
Penbrook	68
Royalton	11
Steelton	111
Williamstown	318
Miscellaneous	300
Total	5,662
Delaware:	
Aldan	142
Chester	1,816
Clifton Heights	112
Collingdale	159
Colwyn	56
Darby	225
East Lansdowne	129
Eddystone	33
Glenolden	187
Lansdowne	1,125
Marcus Hook	187
Media	525
Morton	64
Norwood	204
Prospect Park (Moore)	195
Ridley Park	327
Sharon Hill	131
Swarthmore	562
Trainer	12
Upland	37
Yeadon	71
Miscellaneous	4,900
Total	11,199
Elk:	
Johnsonburg	198
Ridgway	300
St. Marys	295
Elk—Continued.	
Wilcox	14
Miscellaneous	353
Total	1,160
Erie:	
Albion	45
Corry	265
Erie	5,060
Girard	55
North East	195
Union City	118
Wesleyville	50
Miscellaneous	370
Total	6,158
Fayette:	
Belle Vernon	265
Brownsfield	14
Brownsville	195
Chestnut Ridge	9
Connellsville	790
Dunbar	42
Everson	41
Fairchance	58
Fayette City	137
Grays Landing	10
La Belle	10
Lemont Furnace	25
Martin	14
Masontown	199
Mount Braddock	6
Mount Sterling	9
New Salem	45
Oliver	9
Orient	3
Point Marion	84
Republic	61
Ronco	24
Smock	42
South Brownsville	217
South Connellsville	88
Star Junction	29
Uledi	14
Uniontown	1,780
Vanderbilt	28
West Leisenring	27
Miscellaneous	1,072
Total	5,347
Forest:	
Mariensville	9
Miscellaneous	62
Total	71
Franklin:	
Chambersburg	487
Greencastle	73
Mercersburg	68
Waynesboro	412
Miscellaneous	96
Total	1,136
Fulton: Miscellaneous	15
Greene:	
Nemacolin	25
Waynesburg	375
Miscellaneous	451
Total	851

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Huntingdon:	
Huntingdon	300
Mount Union	71
Miscellaneous	93
Total	464
Indiana:	
Arcadia	4
Black Lick	12
Blairsville	295
Clymer	60
Glen Campbell	24
Heilwood*	17
Homer City	60
Indiana	530
Iselin	14
Josephine	8
Rossiter	28
Saltsburg	84
Miscellaneous	432
Total	1,568
Jefferson:	
Anita	18
Big Run	35
Brockwayville	81
Brookville	375
Conifer	16
Punxsutawney	375
Rathmel	25
Reynoldsville	138
Summerville	31
Sykesville	80
Miscellaneous	165
Total	1,339
Juniata:	
Mifflintown	48
Miscellaneous	68
Total	116
Lackawanna:	
Archbald	98
Blakely	15
Carbondale	942
Clarks Summit	72
Dickson City	101
Dunmore	687
Jermyn	128
Jessup	129
Mayfield	55
Minooka	47
Moosic	104
Moscow	29
Old Forge	198
Olyphant	280
Peckville	106
Pershing	48
Scranton	8,197
Taylor	134
Throop	59
Vandling	46
Winton	10
Miscellaneous	122
Total	11,607
Lancaster:	
Columbia	354
Denver	37
Elizabethtown	150
Ephrata	142
Lancaster	3,187
Lititz	168
Lancaster—Continued.	
Manheim	132
Marietta	102
Mount Joy	112
New Holland	59
Miscellaneous	666
Total	5,109
Lawrence:	
Bessemer	138
Ellwood	857
New Castle	2,639
Miscellaneous	472
Total	4,106
Lebanon:	
Lebanon	927
Myerstown	93
Palmyra	131
Miscellaneous	281
Total	1,432
Lehigh:	
Allentown	3,893
Bethlehem [1]	150
Catasauqua	225
Coplay	80
Emaus	170
Slatington	168
Miscellaneous	403
Total	5,089
Luzerne:	
Ashley	304
Avoca	241
Dorranceton	161
Duryea	125
Dupont	164
Edwardsville	181
Exeter	26
Forty Fort	161
Freeland	121
Glen Lyon	224
Hazelton	883
Hughestown	24
Kingston	770
Larksville	146
Luzerne	159
Miners Mills	126
Nanticoke	620
Nescopeck	47
Parsons	227
Pittston	845
Plains	221
Plymouth	472
Pringle	22
Shickshinny	104
Sugar Notch	184
Swoyersville	42
Warrior Run	26
West Hazelton	161
West Pittston	406
West Wyoming	84
White Haven	146
Wilkes-Barre	3,961
Wyoming	81
Miscellaneous	854
Total	12,319
Lycoming:	
Hughesville	12
Jersey Shore	426
Montgomery	60

[1] See footnote on p. 355.

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Lycoming—Continued.	
Montoursville	48
Muncy	42
Newberry	198
Williamsport	2,461
Miscellaneous	145
Total	3,392
McKean:	
Betula	7
Bradford	1,473
Eldred	65
Hazel Hurst	12
Kane	458
Mount Jewett	65
Port Allegany	85
Smethport	100
Miscellaneous	413
Total	2,678
Mercer:	
Farrell	357
Greenville	178
Grove City	738
Mercer	177
Sharon	1,523
Sharpesville	260
Stoneboro	18
West Middlesex	35
Wheatland	20
Miscellaneous	264
Toalt	3,570
Mifflin:	
Burnham	82
Lewistown	504
Miscellaneous	125
Total	711
Monroe:	
East Stroudsburg	115
Stroudsburg	184
Tobyhanna	41
Miscellaneous	135
Total	475
Montgomery:	
Ambler	337
Bridgeport	129
Conshohocken	354
East Greenville	21
Hatboro	112
Jenkintown	637
Lansdale	393
Narberth	712
Norristown	1,828
North Wales	129
Pennsburg	23
Pottstown	729
Rockledge	39
Royersford	168
Souderton	112
West Conshohocken	44
Miscellaneous	7,003
Total	12,770
Montour:	
Danville	91
Miscellaneous	55
Total	146

County and city	Number of returns
Northampton:	
Bangor	112
Bath	61
Bethlehem [1]	2,021
Easton	2,039
Hellertown	56
Nazareth	265
North Catasauqua	44
Northampton	217
Pen Argyl	115
Roseto	17
Walnutport	30
West Easton	36
Wind Gap	10
Miscellaneous	78
Total	5,101
Northumberland:	
Kulpmont	92
Locust Gap	94
Marion Heights	18
Milton	246
Mount Carmel	508
Northampton Heights	32
Northumberland	204
Shamokin	1,196
Sunbury	998
Watsontown	94
Miscellaneous	203
Total	3,685
Perry:	
Duncannon	40
Marysville	46
Newport	69
Miscellaneous	61
Total	216
Philadelphia: Philadelphia	95,177
Pike:	
Matamoras	23
Miscellaneous	20
Total	43
Potter:	
Austin	28
Coudersport	51
Galeton	62
Shinglehouse	21
Miscellaneous	59
Total	221
Schuylkill:	
Ashland	187
Coaldale	82
Cressona	40
Delano	12
Frackville	112
Gilberton	28
Girardville	73

[1] Bethlehem:

Counties—	
Lehigh	150
Northampton	2,021
Total	2,171

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Schuylkill—Continued.	
Gordon	19
Lost Creek	17
McAdoo	65
Mahanoy City	354
Minersville	194
New Philadelphia (Silver Creek)	21
Orwigsburg	58
Palo Alto	8
Pine Grove	101
Port Carbon	61
Pottsville	1,196
St. Clair	112
Schuylkill Haven	159
Shenandoah	429
Tamaqua	402
Tower City	58
Tremont	82
Miscellaneous	451
Total	4,321
Snyder:	
Selinsgrove	75
Miscellaneous	57
Total	132
Somerset:	
Berlin	39
Boswell	39
Central	13
Confluence	41
Holsopple	40
Hooversville	16
Jenners	20
Jerome	51
Macdonaldton	3
Meyersdale	91
Paint Creek	21
Rockwood	24
Somerset	217
Windber	265
Miscellaneous	459
Total	1,339
Sullivan:	
Mildred	36
Miscellaneous	47
Total	83
Susquehanna:	
Forest City	69
Hallstead	26
Montrose	66
Oakland	20
Susquehanna	472
Miscellaneous	174
Total	827
Tioga:	
Blossburg	28
Elkland	31
Mansfield	36
Wellsboro	85
Westfield	48
Miscellaneous	162
Total	390
Union:	
Lewisburg	95
Mifflinburg	48
Miscellaneous	59
Total	202
Venango:	
Emlenton	88
Franklin	760
Oil City	1,375
Polk	15
Miscellaneous	350
Total	2,588
Warren:	
Kinzua	16
Sheffield	56
Tidioute	48
Warren	987
Youngsville	23
Miscellaneous	280
Total	1,410
Washington:	
Allenport	25
Bentleyville	58
Bulger	14
Burgettstown	135
Cannonsburg	621
California	225
Cecil	36
Centerville	80
Charleroi	625
Cherry Valley	55
Clayville	36
Cokeburg	16
Daisytown	45
Donora	744
East Washington	47
Ellsworth	20
Fredericktown	56
Houston	118
McDonald	235
Mariana	20
Meadow Lands	24
Millsboro	13
Monongahela	520
New Eagle	32
North Charleroi	117
Roscoe	58
Vestaburg	44
Washington	1,686
West Brownsville	66
Miscellaneous	1,484
Total	7,255
Wayne:	
Hawley	79
Honesdale	178
Miscellaneous	85
Total	342
Westmoreland:	
Arnold	290
Avonmore	35
Baggaley	14
Claridge	66
Crab Tree	15

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

PENNSYLVANIA—Continued

County and city	Number of returns
Westmoreland—Continued.	
Darragh	18
Derry	170
East Vandergrift	20
Export	150
Greensburg	1,198
Irwin	440
Jeannette	625
Larimer	45
Latrobe	618
Ligonier	84
Mammoth	31
Manor	86
Monessen	937
Mount Pleasant	349
New Kensington	890
North Belle Vernon	22
Parnassus	350
Penn	25
Pricedale	12
Scottdale	358
Southwest	38
Southwest Greensburg	205
South Greensburg	91
Trafford	136
Trauger	22
Vandergrift	470
Webster	33
Wendel	14
West Newton	190
Youngwood	98
Yukon	45
Miscellaneous	1,494
Total	9,684
Wyoming:	
Tunkhannock	70
Miscellaneous	66
Total	136
York:	
Dallastown	49
Glen Rock	44
Hanover	375
Red Lion	142
Spring Grove	41
Wrightsville	55
York	2,362
Miscellaneous	322
Total	3,390
State total	376,923

RHODE ISLAND

Bristol:	
Barrington	197
Bristol	428
Warren	235
Total	860
Kent:	
Coventry	146
East Greenwich	332
Warwick	406
West Warwick	622
Total	1,506
Newport:	
Jamestown	74
Little Compton	10
Middletown	328
Newport	1,449
New Shoreham	17
Portsmouth	79
Tiverton	71
Total	2,028
Providence:	
Burrillville	508
Central Falls	736
Cranston	1,508
Providence—Continued.	
Cumberland	202
East Providence	894
Foster	17
Glocester	34
Johnston	78
Lincoln	380
North Providence	319
North Smithfield	69
Pawtucket	2,799
Providence	13,371
Scituate	25
Smithfield	53
Woonsocket	2,414
Total	23,407
Washington:	
Charlestown	8
Exeter	9
Hopkinton	99
Narragansett	69
North Kingston	205
Richmond	117
South Kingston	259
Westerly	556
Total	1,322
State total	29,123

SOUTH CAROLINA

Abbeville:	
Abbeville	102
Miscellaneous	135
Total	237
Aiken:	
Aiken	125
Graniteville	12
Langley	8
Aiken—Continued.	
North Augusta	23
Miscellaneous	135
Total	303
Allendale:	
Allendale	28
Fairfax	8
Miscellaneous	7
Total	43

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Anderson:	
Anderson	286
Belton	50
Honea Path	27
Pelzer	12
Pendleton	8
Williamston	9
Miscellaneous	118
Total	510
Bamberg:	
Bamberg	46
Denmark	32
Miscellaneous	16
Total	94
Barnwell:	
Barnwell	28
Blackville	19
Miscellaneous	23
Total	70
Beaufort:	
Beaufort	78
Miscellaneous	156
Total	234
Berkeley: Miscellaneous	48
Calhoun:	
Saint Matthews	44
Miscellaneous	16
Total	60
Charleston:	
Charleston	2,440
Edisto Island	6
Johns Island	19
Meggett	18
Moultrieville	8
Mount Pleasant	19
Miscellaneous	135
Total	2,645
Cherokee:	
Blacksburg	10
Gaffney	110
Miscellaneous	104
Total	224
Chester:	
Chester	153
Great Falls	14
Miscellaneous	116
Total	283
Chesterfield:	
Cheraw	96
Miscellaneous	126
Total	222
Clarendon:	
Manning	40
Miscellaneous	35
Total	75
Colleton:	
Walterboro	47
Miscellaneous	15
Total	62
Darlington:	
Darlington	130
Hartsville	120
Miscellaneous	123
Total	373
Dillon:	
Dillon	102
Latta	32
Miscellaneous	128
Total	262
Dorchester:	
Saint George	13
Summerville	86
Miscellaneous	11
Total	110
Edgefield:	
Edgefield	30
Johnston	17
Miscellaneous	8
Total	55
Fairfield:	
Winnsboro	75
Miscellaneous	32
Total	107
Florence:	
Florence	403
Lake City	37
Timmonsville	32
Miscellaneous	140
Total	612
Georgetown:	
Andrews	32
Georgetown	95
Miscellaneous	52
Total	179
Greenville:	
Fountain Inn	13
Greenville	1,517
Greer	73
Piedmont	11
Miscellaneous	40
Total	1,654
Greenwood:	
Greenwood	200
Ware Shoals	19
Miscellaneous	123
Total	342
Hampton:	
Estill	17
Varnville	15
Miscellaneous	37
Total	69

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns
Horry:	
Conway	54
Miscellaneous	9
Total	63
Jasper: Miscellaneous	24
Kershaw:	
Camden	97
Kershaw	27
Miscellaneous	111
Total	235
Lancaster:	
Lancaster	66
Miscellaneous	2
Total	68
Laurens:	
Clinton	90
Laurens	83
Miscellaneous	125
Total	298
Lee:	
Bishopville	45
Miscellaneous	9
Total	54
Lexington:	
Batesburg	26
Leesville	8
Lexington	20
New Brookland	19
Miscellaneous	23
Total	96
McCormick:	
McCormick	17
Miscellaneous	8
Total	25
Marion:	
Marion	77
Mullins	53
Miscellaneous	107
Total	237
Marlboro:	
Bennettsville	135
Clio	34
McColl	33
Miscellaneous	117
Total	319
Newberry:	
Newberry	135
Whitmire	13
Miscellaneous	131
Total	279
Oconee:	
Newry	3
Seneca	33
Walhalla	14
Oconee—Continued.	
Westminster	6
Miscellaneous	26
Total	82
Orangeburg:	
Branchville	13
Orangeburg	257
Miscellaneous	192
Total	462
Pickens:	
Easley	33
Liberty	13
Miscellaneous	29
Total	75
Richland:	
Columbia	2,119
Miscellaneous	125
Total	2,244
Saluda:	
Saluda	13
Miscellaneous	6
Total	19
Spartanburg:	
Clifton	5
Converse	4
Cowpens	2
Enoree	6
Spartanburg	947
Woodruff	22
Miscellaneous	226
Total	1,212
Sumter:	
Sumter	328
Miscellaneous	140
Total	468
Union:	
Buffalo	1
Jonesville	7
Lockhart	8
Union	93
Miscellaneous	5
Total	114
Williamsburg:	
Kingstree	47
Miscellaneous	35
Total	82
York:	
Clover	19
Fort Mill	15
Rock Hill	195
York	62
Miscellaneous	107
Total	398
State total	15,727

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

SOUTH DAKOTA

County and city	Number of returns
Aurora:	
Plankinton	32
Miscellaneous	50
Total	82
Beadle:	
Huron	590
Miscellaneous	230
Total	820
Bennett: Miscellaneous	1
Bon Homme:	
Scotland	32
Tyndall	65
Miscellaneous	91
Total	188
Brookings:	
Brookings	171
Elkton	27
Miscellaneous	59
Total	257
Brown:	
Aberdeen	1,367
Groton	45
Miscellaneous	354
Total	1,766
Brule:	
Chamberlain	97
Kimball	46
Miscellaneous	27
Total	170
Buffalo: Miscellaneous	9
Butte:	
Belle Fourche	94
Miscellaneous	46
Total	140
Campbell: Miscellaneous	64
Charles Mix:	
Geddes	53
Lake Andes	36
Platte	52
Wagner	89
Miscellaneous	24
Total	254
Clark:	
Clark	74
Miscellaneous	118
Total	192
Clay:	
Vermilion	143
Miscellaneous	66
Total	209
Codington:	
Watertown	669
Miscellaneous	153
Total	822
Corson:	
McIntosh	19
Miscellaneous	95
Total	114
Custer: Miscellaneous	70
Davison:	
Mitchell	402
Miscellaneous	29
Total	431
Day:	
Waubay	25
Webster	95
Miscellaneous	89
Total	209
Deuel:	
Clear Lake	29
Miscellaneous	58
Total	87
Dewey: Miscellaneous	93
Douglas:	
Armour	75
Miscellaneous	57
Total	132
Edmunds:	
Ipswich	42
Miscellaneous	64
Total	106
Fall River:	
Edgemont	130
Hot Springs	131
Miscellaneous	21
Total	282
Faulk: Miscellaneous	110
Grant:	
Milbank	95
Miscellaneous	47
Total	142
Gregory:	
Dallas	14
Gregory	60
Miscellaneous	78
Total	152
Haakon:	
Phillip	26
Miscellaneous	38
Total	64
Hamlin: Miscellaneous	85
Hand:	
Miller	83
Miscellaneous	18
Total	101

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Hanson:	
Alexandria	34
Miscellaneous	35
Total	69
Harding: Miscellaneous	38
Hughes:	
Pierre	210
Miscellaneous	40
Total	250
Hutchinson:	
Parkston	46
Trippe	53
Miscellaneous	76
Total	175
Hyde:	
Highmore	52
Miscellaneous	6
Total	58
Jackson: Miscellaneous	40
Jerauld:	
Wessington Springs	24
Miscellaneous	18
Total	42
Jones: Miscellaneous	46
Kingsbury:	
Arlington	23
De Smet	45
Lake Preston	38
Miscellaneous	103
Total	209
Lake:	
Madison	232
Miscellaneous	75
Total	307
Lawrence:	
Deadwood	189
Lead	1,109
Spearfish	56
Miscellaneous	377
Total	1,731
Lincoln:	
Canton	165
Lennox	37
Miscellaneous	83
Total	285
Lyman: Miscellaneous	42
McCook:	
Bridgewater	35
Salem	42
Miscellaneous	37
Total	114
McPherson:	
Eureka	42
Miscellaneous	28
Total	70
Marshall:	
Britton	49
Miscellaneous	57
Total	106
Meade:	
Sturgis	55
Miscellaneous	55
Total	110
Mellette: Miscellaneous	18
Miner:	
Howard	50
Miscellaneous	23
Total	73
Minnehaha:	
Dell Rapids	79
Sioux Falls	2,629
Miscellaneous	358
Total	3,066
Moody:	
Flandreau	81
Miscellaneous	32
Total	113
Pennington:	
Rapid City	484
Miscellaneous	107
Total	591
Perkins:	
Lemmon	55
Miscellaneous	41
Total	96
Potter:	
Gettysburg	53
Miscellaneous	48
Total	101
Roberts:	
Sisseton	61
Miscellaneous	73
Total	134
Sanborn:	
Woonsocket	41
Miscellaneous	26
Total	67
Shannon: Miscellaneous	8
Spink:	
Redfield	180
Miscellaneous	264
Total	444

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns
Stanley:	
Fort Pierre	27
Miscellaneous	6
Total	33
Sully: Miscellaneous	96
Todd: Miscellaneous	9
Tripp:	
Winner	167
Miscellaneous	71
Total	238
Turner:	
Centerville	91
Parker	43
Miscellaneous	93
Total	227
Union:	
Beresford	92
Union—Continued.	
Elk Point	58
Miscellaneous	27
Total	177
Walworth:	
Mobridge	290
Miscellaneous	78
Total	368
Washabaugh: Miscellaneous	1
Washington: Miscellaneous	41
Yankton:	
Yankton	261
Miscellaneous	58
Total	319
Ziebach: Miscellaneous	22
State total	17,086

TENNESSEE

Anderson:	
Briceville	3
Clinton	34
Coal Creek	15
Miscellaneous	15
Total	67
Bedford:	
Shelbyville	80
Miscellaneous	21
Total	101
Benton: Miscellaneous	9
Bledsoe: Miscellaneous	5
Blount:	
Alcoa	20
Maryville	137
Miscellaneous	28
Total	185
Bradley:	
Cleveland	150
Miscellaneous	11
Total	161
Campbell:	
Jellico	57
Lafollette	40
Miscellaneous	30
Total	127
Cannon: Miscellaneous	4
Carroll:	
Huntingdon	20
McKenzie	41
Miscellaneous	23
Total	84
Carter:	
Elizabethton	33
Miscellaneous	9
Total	42
Cheatham: Miscellaneous	24
Chester:	
Henderson	22
Miscellaneous	1
Total	23
Claiborne: Miscellaneous	43
Clay: Miscellaneous	2
Cocke:	
Newport	87
Miscellaneous	10
Total	97
Coffee:	
Manchester	15
Tullahoma	93
Total	108
Crockett:	
Bells	19
Miscellaneous	31
Total	50
Cumberland: Miscellaneous	29
Davidson:	
Goodlettsville	12
Nashville	7,050
Old Hickory	78
Miscellaneous	164
Total	7,304
Decatur: Miscellaneous	5

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TENNESSEE—Continued

County and city	Number of returns
De Kalb: Miscellaneous	8
Dickson:	
Dickson	59
Miscellaneous	10
Total	69
Dyer:	
Dyersburg	219
Newbern	22
Miscellaneous	17
Total	258
Fayette:	
Somerville	28
Miscellaneous	48
Total	76
Fentress: Miscellaneous	31
Franklin: Miscellaneous	104
Gibson:	
Dyer	15
Humboldt	86
Milan	45
Trenton	41
Miscellaneous	6
Total	193
Giles:	
Pulaski	72
Miscellaneous	11
Total	83
Grainger: Miscellaneous	9
Greene:	
Greeneville	137
Miscellaneous	13
Total	150
Grundy:	
Tracy City	26
Miscellaneous	16
Total	42
Hamblen:	
Morristown	112
Miscellaneous	1
Total	113
Hamilton:	
Chattanooga	4,350
Soddy	16
Miscellaneous	327
Total	4,693
Hancock: Miscellaneous	2
Hardeman:	
Bolivar	22
Miscellaneous	15
Total	37
Hardin: Miscellaneous	25
Hawkins:	
Bullsgap	17
Hawkins—Continued.	
Rogersville	48
Miscellaneous	21
Total	86
Haywood:	
Brownsville	103
Miscellaneous	14
Total	117
Henderson:	
Lexington	21
Miscellaneous	2
Total	23
Henry:	
Paris	152
Miscellaneous	6
Total	158
Hickman: Miscellaneous	58
Houston: Miscellaneous	3
Humphreys:	
Waverly	22
Miscellaneous	17
Total	39
Jackson: Miscellaneous	9
Jefferson:	
Jefferson City	16
Miscellaneous	24
Total	40
Johnson: Miscellaneous	19
Knox:	
Knoxville	3,250
Mascot	26
Miscellaneous	305
Total	3,581
Lake:	
Tiptonville	33
Miscellaneous	30
Total	63
Lauderdale:	
Ripley	90
Miscellaneous	51
Total	141
Lawrence:	
Lawrenceburg	39
Miscellaneous	23
Total	62
Lewis: Miscellaneous	7
Lincoln:	
Fayetteville	81
Miscellaneous	24
Total	105

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TENNESSEE—Continued

County and city	Number of returns
Loudon:	
Lenoir City	63
Loudon	21
Miscellaneous	1
Total	85
McMinn:	
Athens	67
Englewood	6
Etowah	99
Miscellaneous	8
Total	180
McNairy: Miscellaneous	14
Macon: Miscellaneous	6
Madison:	
Jackson	608
Miscellaneous	113
Total	721
Marion:	
South Pittsburg	61
Whitwell	11
Winchester	58
Miscellaneous	28
Total	158
Marshall:	
Chapel Hill	6
Lewisburg	49
Miscellaneous	2
Total	57
Maury:	
Columbia	263
Mount Pleasant	61
Miscellaneous	21
Total	345
Meigs	0
Monroe:	
Sweetwater	47
Tellico Plains	7
Miscellaneous	14
Total	68
Montgomery:	
Clarksville	338
Miscellaneous	10
Total	348
Moore: Miscellaneous	2
Morgan:	
Oakdale	37
Petros	2
Miscellaneous	12
Total	51
Obion:	
Obion	6
Union City	109
Miscellaneous	27
Total	142
Overton:	
Livingston	29
Miscellaneous	9
Total	38
Perry: Miscellaneous	5
Pickett: Miscellaneous	1
Polk:	
Copperhill	49
Ducktown	19
Miscellaneous	18
Total	86
Putnam:	
Cookeville	46
Monterey	19
Miscellaneous	8
Total	73
Rhea:	
Dayton	39
Spring City	8
Miscellaneous	9
Total	56
Roane:	
Harriman	97
Rockwood	71
Miscellaneous	13
Total	181
Robertson:	
Springfield	164
Miscellaneous	46
Total	210
Rutherford:	
Murfreesboro	191
Miscellaneous	18
Total	209
Scott: Miscellaneous	46
Sequatchie: Miscellaneous	2
Sevier: Miscellaneous	14
Shelby:	
Binghampton	9
Memphis	10,329
Normal	32
Miscellaneous	525
Total	10,895
Smith: Miscellaneous	26
Stewart: Miscellaneous	15
Sumner:	
Gallatin	83
Miscellaneous	31
Total	114
Sullivan:	
Bristol	300
Kingsport	187
Miscellaneous	10
Total	497

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TENNESSEE—Continued

County and city	Number of returns
Tipton:	
Covington	92
Miscellaneous	15
Total	107
Trousdale: Hartsville	12
Unicoi: Erwin	112
Union: Miscellaneous	1
Van Buren: Miscellaneous	1
Warren:	
McMinnville	58
Miscellaneous	4
Total	62
Washington:	
Johnson City	450
Miscellaneous	31
Total	481
Wayne: Miscellaneous	12
Weakley:	
Dresden	15
Greenfield	21
Martin	52
Miscellaneous	8
Total	96
White:	
Sparta	19
Miscellaneous	13
Total	32
Williamson:	
Franklin	142
Miscellaneous	23
Total	165
Wilson:	
Lebanon	76
Miscellaneous	13
Total	89
State total	34,689

TEXAS

Anderson:	
Palestine	298
Miscellaneous	14
Total	312
Andrews: Miscellaneous	4
Angelina:	
Keltys	18
Lufkin	215
Miscellaneous	32
Total	265
Aransas: Rockport	26
Archer: Miscellaneous	215
Armstrong: Miscellaneous	35
Atascosa:	
Pleasanton	14
Miscellaneous	59
Total	73
Austin:	
Bellville	58
Sealy	58
Wallis	23
Miscellaneous	23
Total	162
Bailey: Miscellaneous	7
Bandera: Miscellaneous	6
Bastrop	
Bastrop	48
Elgin	83
Smithville	97
Miscellaneous	23
Total	251
Baylor:	
Seymour	86
Miscellaneous	6
Total	92
Bee:	
Beeville	109
Miscellaneous	28
Total	137
Bell:	
Bartlett	68
Belton	193
Killeen	18
Rogers	15
Temple	475
Miscellaneous	45
Total	814
Bexar:	
Fort Sam Houston	157
San Antonio	7,688
Miscellaneous	167
Total	8,012
Blanco: Miscellaneous	15
Borden: Miscellaneous	3
Bosque:	
Clifton	34
Meridian	20
Walnut Springs	8
Miscellaneous	29
Total	91
Bowie:	
Texarkana	468
Miscellaneous	78
Total	546

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Brazoria:	
Alvin	45
Angleton	26
Damon	11
Freeport	106
Velasco	26
West Columbia	57
Miscellaneous	43
Total	314
Brazos:	
Bryan	241
Miscellaneous	37
Total	278
Brewster:	
Alpine	90
Miscellaneous	29
Total	119
Briscoe: Miscellaneous	13
Brooks: Falfurrias	53
Brown:	
Brownwood	312
Miscellaneous	15
Total	327
Burleson:	
Caldwell	56
Somerville	27
Miscellaneous	16
Total	99
Burnet: Miscellaneous	49
Caldwell:	
Lockhart	287
Luling	286
Miscellaneous	112
Total	685
Calhoun:	
Port Lavaca	28
Miscellaneous	11
Total	39
Callahan:	
Baird	59
Miscellaneous	141
Total	200
Cameron:	
Brownsville	477
Harlingen	201
San Benito	256
Miscellaneous	59
Total	993
Camp:	
Pittsburg	45
Miscellaneous	7
Total	52
Carson: Miscellaneous	117
Cass:	
Atlanta	39
Miscellaneous	42
Total	81
Castro	0
Chambers: Miscellaneous	29
Cherokee:	
Alto	20
Jacksonville	166
Rusk	39
Miscellaneous	52
Total	277
Childress: Childress	195
Clay:	
Henrietta	78
Miscellaneous	63
Total	141
Cochran: Miscellaneous	3
Coke: Miscellaneous	49
Coleman:	
Coleman	127
Santa Anna	42
Miscellaneous	52
Total	221
Collin:	
Celina	23
Farmersville	46
McKinney	270
Plano	.78
Miscellaneous	138
Total	555
Collinsworth:	
Wellington	88
Miscellaneous	11
Total	99
Colorado:	
Columbus	62
Eagle Lake	114
Weimar	52
Miscellaneous	36
Total	264
Comal:	
New Braunfels	363
Miscellaneous	7
Total	370
Comanche:	
Comanche	45
De Leon	28
Miscellaneous	24
Total	97
Concho: Miscellaneous	68

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Cooke:	
Gainesville	234
Miscellaneous	11
Total	245
Coryell:	
Gatesville	56
Miscellaneous	12
Total	68
Cottle: Paducah	59
Crane	0
Crockett: Ozona	64
Crosby:	
Ralls	49
Miscellaneous	23
Total	72
Culberson: Miscellaneous	15
Dallam:	
Dalhart	108
Miscellaneous	21
Total	129
Dallas:	
Dallas	14,798
Garland	58
Grand Prairie	30
Lancaster	59
Miscellaneous	240
Total	15,185
Dawson:	
Lamesa	117
Miscellaneous	4
Total	121
Deaf Smith:	
Hereford	59
Miscellaneous	2
Total	61
Delta:	
Cooper	83
Miscellaneous	22
Total	105
Denton:	
Denton	234
Pilot Point	35
Sanger	20
Miscellaneous	120
Total	409
De Witt:	
Cuero	156
Yorktown	67
Miscellaneous	51
Total	274
Dickens:	
Spur	49
Miscellaneous	1
Total	50
Dimmit:	
Asherton	20
Miscellaneous	39
Total	59
Donley:	
Clarendon	156
Miscellaneous	38
Total	194
Duval:	
San Diego	38
Miscellaneous	26
Total	64
Eastland:	
Cisco	244
Desdemona	28
Eastland	234
Gorman	30
Olden	19
Ranger	215
Rising Star	35
Miscellaneous	76
Total	881
Ector: Odessa	15
Edwards: Miscellaneous	68
Ellis:	
Ennis	200
Ferris	48
Italy	39
Midlothian	29
Waxahachie	312
Miscellaneous	152
Total	780
El Paso:	
El Paso	3,788
Fort Bliss	63
Miscellaneous	198
Total	4,049
Erath:	
Dublin	35
Stephenville	50
Thurber	42
Miscellaneous	60
Total	187
Falls:	
Lott	24
Marlin	165
Rosebud	68
Miscellaneous	34
Total	291
Fannin:	
Bonham	156
Honey Grove	78
Ladonia	25
Leonard	28
Miscellaneous	103
Total	390

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Fayette:	
Flatonia	46
La Grange	120
Schumenburg	67
Miscellaneous	78
Total	311
Fisher:	
Rotan	38
Miscellaneous	33
Total	71
Floyd:	
Floydada	65
Lockney	20
Miscellaneous	9
Total	94
Foard:	
Crowell	56
Miscellaneous	22
Total	78
Fort Bend:	
Richmond	83
Rosenberg	78
Sugarland	58
Miscellaneous	105
Total	324
Franklin:	
Mount Vernon	28
Miscellaneous	2
Total	30
Freestone:	
Teague	76
Wortham	125
Miscellaneous	41
Total	242
Frio:	
Pearsall	49
Miscellaneous	32
Total	81
Gaines: Miscellaneous	12
Galveston:	
Galveston	3,075
League City	23
Texas City	84
Miscellaneous	68
Total	3,250
Garza:	
Post	48
Miscellaneous	7
Total	55
Gillespie:	
Fredericksburg	93
Miscellaneous	25
Total	118
Glasscock: Miscellaneous	7
Goliad:	
Goliad	57
Miscellaneous	24
Total	81
Gonzales:	
Gonzales	137
Nixon	12
Miscellaneous	49
Total	198
Gray:	
Pampa	59
Miscellaneous	19
Total	78
Grayson:	
Denison	390
Sherman	546
Van Alstyne	49
Whitesboro	30
Whitewright	39
Miscellaneous	123
Total	1,177
Gregg:	
Longview	156
Miscellaneous	20
Total	176
Grimes:	
Navasota	139
Miscellaneous	52
Total	191
Guadalupe:	
Marion	27
Seguin	187
Miscellaneous	64
Total	278
Hale:	
Plainview	215
Miscellaneous	34
Total	249
Hall:	
Memphis	176
Miscellaneous	52
Total	228
Hamilton:	
Hamilton	51
Hico	15
Miscellaneous	4
Total	70
Hansford: Miscellaneous	15
Hardeman:	
Chillicothe	78
Quanah	125
Miscellaneous	51
Total	254

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Hardin:	
Grayburg	9
Saratoga	37
Silsbee	67
Sour Lake	75
Miscellaneous	19
Total	207
Harris:	
Goose Creek	188
Harrisburg	46
Houston	13,625
Humble	97
Miscellaneous	377
Total	14,333
Harrison:	
Marshall	312
Miscellaneous	156
Total	468
Hartley: Miscellaneous	12
Haskell:	
Haskell	49
Rule	34
Miscellaneous	19
Total	102
Hays:	
San Marcos	187
Miscellaneous	32
Total	219
Hemphill:	
Canadian	68
Miscellaneous	3
Total	71
Henderson:	
Athens	78
Miscellaneous	49
Total	127
Hidalgo:	
Donna	51
Edinburg	78
McAllen	137
Mercedes	127
Mission	118
Pharr	57
San Juan	34
Miscellaneous	76
Total	678
Hill:	
Hillsboro	187
Hubbard	63
Itasca	51
Whitney	24
Miscellaneous	84
Total	409
Hockley: Miscellaneous	4
Hood:	
Granbury	18
Miscellaneous	18
Total	36
Hopkins:	
Sulphur Springs	127
Miscellaneous	58
Total	185
Houston:	
Crockett	98
Miscellaneous	45
Total	143
Howard:	
Big Springs	195
Miscellaneous	11
Total	206
Hudspeth: Miscellaneous	29
Hunt:	
Celeste	26
Commerce	59
Greenville	322
Lone Oak	20
Wolf City	25
Miscellaneous	121
Total	573
Hutchinson: Miscellaneous	11
Irion: Miscellaneous	33
Jack:	
Jacksboro	45
Miscellaneous	26
Total	71
Jackson:	
Edna	35
Miscellaneous	29
Total	64
Jasper:	
Jasper	68
Kirbyville	23
Miscellaneous	21
Total	112
Jeff Davis: Miscellaneous	34
Jefferson:	
Beaumont	2,175
Nederland	58
Port Arthur	1,438
Port Neches	45
Miscellaneous	78
Total	3,794
Jim Hogg: Miscellaneous	53
Jim Wells:	
Alice	58
Miscellaneous	22
Total	80
Johnson:	
Alvarado	27
Cleburne	273
Grandview	27
Miscellaneous	49
Total	376

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Jones:	
Anson	68
Hamlin	66
Stamford	170
Miscellaneous	4
Total	308
Karnes:	
Karnes City	34
Kenedy	97
Runge	50
Miscellaneous	44
Total	225
Kaufman:	
Forney	96
Kaufman	68
Kemp	36
Mabank	12
Terrell	251
Miscellaneous	35
Total	498
Kendall:	
Boerne	41
Comfort	34
Total	75
Kenedy: Miscellaneous	5
Kent: Miscellaneous	12
Kerr:	
Kerrville	147
Legion	45
Miscellaneous	15
Total	207
Kimble: Miscellaneous	39
King: Miscellaneous	4
Kinney:	
Brackettville	43
Miscellaneous	5
Total	48
Kleberg:	
Kingsville	187
Miscellaneous	3
Total	190
Knox: Miscellaneous	146
Lamar:	
Paris	468
Miscellaneous	138
Total	606
Lamb: Miscellaneous	74
Lampasas:	
Lampasas	63
Miscellaneous	3
Total	66
La Salle:	
Cotulla	41
Miscellaneous	21
Total	62
Lavaca:	
Hallettsville	83
Moulton	41
Shiner	65
Yoakum	147
Miscellaneous	3
Total	339
Lee:	
Giddings	38
Miscellaneous	22
Total	60
Leon:	
Oakwood	12
Miscellaneous	19
Total	31
Liberty:	
Cleveland	32
Daisetta	67
Dayton	41
Hull	40
Liberty	125
Miscellaneous	21
Total	326
Limestone:	
Cooledge	36
Groesbeck	106
Kosse	41
Mexia	763
Thorton	45
Miscellaneous	19
Total	1,010
Lipscomb: Miscellaneous	51
Live Oak: Miscellaneous	32
Llano:	
Llano	43
Miscellaneous	3
Total	46
Loving	0
Lubbock:	
Lubbock	352
Slaton	68
Miscellaneous	4
Total	424
Lynn: Miscellaneous	61
McCulloch:	
Brady	93
Miscellaneous	33
Total	126
McLennan:	
McGregor	35
Mart	97
Moody	25
Waco	2,438
West	73
Miscellaneous	56
Total	2,724
McMullen: Miscellaneous	3

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Madison:	
Madisonville	28
Miscellaneous	3
Total	31
Marion:	
Jefferson	47
Miscellaneous	2
Total	49
Martin: Stanton	39
Mason:	
Mason	38
Miscellaneous	2
Total	40
Matagorda:	
Bay City	188
Gulf	58
Palacios	21
Miscellaneous	68
Total	335
Maverick: Eagle Pass	127
Medina:	
Hondo	46
Miscellaneous	42
Total	88
Menard:	
Menard	46
Miscellaneous	5
Total	51
Midland: Midland	88
Milam:	
Cameron	171
Rockdale	68
Thorndale	18
Miscellaneous	59
Total	316
Mills:	
Goldthwaite	30
Miscellaneous	7
Total	37
Mitchell:	
Colorado	166
Miscellaneous	68
Total	234
Montague:	
Bowie	78
Nocona	58
Miscellaneous	31
Total	167
Montgomery:	
Conroe	89
Fostoria	6
Miscellaneous	40
Total	135
Moore: Miscellaneous	15
Morris:	
Dangerfield	9
Miscellaneous	30
Total	39
Motley: Miscellaneous	49
Nacogdoches:	
Cushing	12
Nacogdoches	135
Miscellaneous	37
Total	184
Navarro:	
Corsicana	936
Kerens	60
Miscellaneous	229
Total	1,225
Newton:	
Wiergate	12
Miscellaneous	33
Total	45
Nolan:	
Roscoe	28
Sweetwater	190
Miscellaneous	22
Total	240
Nueces:	
Bishop	63
Corpus Christi	763
Robstown	215
Miscellaneous	31
Total	1,072
Ochiltree:	
Perryton	21
Miscellaneous	2
Total	23
Oldham: Miscellaneous	4
Orange:	
Orange	406
Miscellaneous	27
Total	433
Palo Pinto:	
Mineral Wells	214
Mingus	15
Strawn	45
Miscellaneous	66
Total	340
Panola:	
Carthage	38
Miscellaneous	36
Total	74
Parker:	
Weatherford	156
Miscellaneous	48
Total	204
Parmer: Miscellaneous	36

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Pecos:	
Fort Stockton	67
Miscellaneous	5
Total	72
Polk:	
Livingston	57
Miscellaneous	63
Total	120
Potter: Amarillo	1,310
Presidio:	
Marfa	96
Miscellaneous	23
Total	119
Rains: Miscellaneous	4
Randall:	
Canyon	49
Miscellaneous	5
Total	54
Reagan: Miscellaneous	111
Real: Miscellaneous	10
Red River:	
Annona	12
Clarksville	115
Detroit	12
Miscellaneous	51
Total	190
Reeves:	
Pecos	53
Toyah	21
Miscellaneous	6
Total	80
Refugio: Miscellaneous	72
Roberts: Miscellaneous	39
Robertson:	
Bremond	26
Calvert	67
Franklin	32
Hearne	68
Miscellaneous	17
Total	210
Rockwall:	
Rockwall	65
Royce City	49
Miscellaneous	9
Total	123
Runnels:	
Ballinger	136
Winters	88
Miscellaneous	80
Total	304
Rusk:	
Henderson	81
Miscellaneous	9
Total	90
Sabine: Miscellaneous	51
San Augustine:	
San Augustine	48
Miscellaneous	2
Total	50
San Jacinto: Miscellaneous	14
San Patricio:	
Aransas Pass	40
Sinton	58
Taft	65
Miscellaneous	66
Total	229
San Saba:	
San Saba	46
Miscellaneous	6
Total	52
Schleicher: Miscellaneous	39
Scurry:	
Snyder	78
Miscellaneous	9
Total	87
Shackleford:	
Albany	86
Miscellaneous	67
Total	153
Shelby:	
Center	68
Timpson	39
Miscellaneous	37
Total	144
Sherman: Miscellaneous	9
Smith:	
Troupe	468
Tyler	18
Miscellaneous	138
Total	624
Somervell: Miscellaneous	13
Starr:	
Rio Grande	32
Miscellaneous	6
Total	38
Stephens:	
Breckenridge	517
Caddo	39
Miscellaneous	43
Total	599
Sterling: Miscellaneous	45
Stonewall: Miscellaneous	31
Sutton: Sonora	117
Swisher:	
Tulia	59
Miscellaneous	33
Total	92

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Tarrant:	
Arlington	112
Fort Worth	6,257
Polytechnic	3
Miscellaneous	293
Total	6,665
Taylor:	
Abilene	819
Merkel	50
Miscellaneous	62
Total	931
Terrell:	
Sanderson	65
Miscellaneous	4
Total	69
Terry: Miscellaneous	37
Throckmorton: Miscellaneous	33
Titus:	
Mount Pleasant	65
Miscellaneous	5
Total	70
Tom Green:	
San Angelo	624
Miscellaneous	67
Total	691
Travis:	
Austin	2,125
Manor	24
Miscellaneous	27
Total	2,176
Trinity:	
Groveton	37
Trinity	58
Miscellaneous	1
Total	96
Tyler:	
Woodville	15
Miscellaneous	43
Total	58
Upsher:	
Gilmer	37
Miscellaneous	37
Total	74
Upton: Miscellaneous	9
Uvalde:	
Sabinal	23
Uvalde	106
Miscellaneous	17
Total	146
Val Verde:	
Del Rio	319
Miscellaneous	54
Total	373
Van Zandt:	
Grand Saline	26
Wills Point	83
Miscellaneous	40
Total	149
Victoria:	
Victoria	357
Miscellaneous	25
Total	382
Walker:	
Huntsville	147
Miscellaneous	30
Total	177
Waller:	
Hempstead	27
Miscellaneous	32
Total	59
Ward: Miscellaneous	22
Washington:	
Brenham	318
Miscellaneous	51
Total	369
Webb:	
Laredo	825
Mirando City	92
Miscellaneous	15
Total	932
Wharton:	
El Campo	94
Wharton	112
Miscellaneous	135
Total	341
Wheeler:	
Shamrock	78
Miscellaneous	35
Total	113
Wichita:	
Burkburnett	226
Electra	390
Iowa Park	137
Wichita Falls	2,851
Miscellaneous	31
Total	3,635
Wilbarger:	
Vernon	488
Miscellaneous	53
Total	541
Willacy: Miscellaneous	61
Williamson:	
Georgetown	197
Granger	61
Taylor	415
Miscellaneous	101
Total	774

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

TEXAS—Continued

County and city	Number of returns
Wilson:	
Floresville	56
Miscellaneous	45
Total	101
Winkler	0
Wise:	
Alvord	12
Bridgeport	23
Chico	9
Decatur	41
Miscellaneous	44
Total	129
Wood:	
Alba	16
Mineloa	42
Wood—Continued.	
Winnsboro	42
Miscellaneous	10
Total	110
Yoakum: Miscellaneous	1
Young:	
Eliasville	30
Graham	156
New Castle	16
Olney	254
South Bend	18
Miscellaneous	14
Total	488
Zapata: Miscellaneous	1
Zavalla: Miscellaneous	36
State total	109,448

UTAH

Beaver:	
Beaver	7
Milford	86
Miscellaneous	8
Total	101
Boxelder:	
Brigham City	99
Tremonton	44
Miscellaneous	96
Total	239
Cache:	
Hyrum	24
Lewiston	31
Logan	251
Providence	14
Richmond	18
Smithfield	25
Wellsville	12
Miscellaneous	42
Total	417
Carbon:	
Castle Gate	75
Helper	114
Hiawatha	146
Price	195
Sunnyside	124
Miscellaneous	358
Total	1,012
Daggett: Miscellaneous	2
Davis:	
Bountiful	25
Farmington	23
Miscellaneous	124
Total	172
Duchesne:	
Roosevelt	15
Miscellaneous	30
Total	45
Emery:	
Huntington	2
Miscellaneous	34
Total	36
Garfield:	
Escalante	4
Panguitch	6
Miscellaneous	2
Total	12
Grand: Miscellaneous	55
Iron:	
Cedar City	68
Parowan	13
Miscellaneous	10
Total	91
Juab:	
Eureka	209
Nephi	48
Miscellaneous	84
Total	341
Kane:	
Kanab	8
Miscellaneous	10
Total	18
Millard:	
Delta	61
Fillmore	17
Miscellaneous	44
Total	122
Morgan: Miscellaneous	26
Piute: Miscellaneous	9
Rich: Miscellaneous	15
Salt Lake:	
Bingham Canyon	723
Garfield	177
Magna	216
Midvale	67

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

UTAH—Continued

County and city	Number of returns
Salt Lake—Continued.	
Murray	213
Salt Lake City	7,849
Sandy	70
Miscellaneous	59
Total	9,374
San Juan: Miscellaneous	4
Sanpete:	
Ephraim	24
Fairview	15
Fountain Green	23
Gunnison	16
Manti	52
Moroni	8
Mount Pleasant	34
Miscellaneous	16
Total	188
Sevier:	
Monroe	6
Richfield	61
Salina	15
Miscellaneous	11
Total	93
Summit:	
Park City	235
Miscellaneous	41
Total	276
Tooele:	
Grantsville	11
Tooele	130
Miscellaneous	71
Total	212
Uintah:	
Vernal	71
Miscellaneous	30
Total	101
Utah:	
American Fork	58
Lehi	22
Payson	31
Pleasant Grove	13
Provo	319
Spanish Fork	29
Springville	36
Miscellaneous	67
Total	575
Wasatch:	
Heber City	71
Miscellaneous	29
Total	100
Washington:	
Hurricane	5
St. George	18
Miscellaneous	1
Total	24
Wayne: Miscellaneous	11
Weber:	
Ogden City	2,329
Miscellaneous	101
Total	2,430
State total	16,101

VERMONT

Addison:	
Bristol	38
Ferrisburg	11
Middlebury	123
New Haven	3
Vergennes	42
Miscellaneous	25
Total	242
Bennington:	
Arlington	30
Bennington	487
Dorset	16
Manchester	73
Pownal	8
Readsboro	25
Shaftsbury	8
Miscellaneous	118
Total	765
Caledonia:	
Barnet	11
Burke	14
Danville	9
Hardwick	51
Lyndon	85
Ryegate	15
St. Johnsbury	331
Miscellaneous	15
Total	531
Chittenden:	
Burlington	1,000
Charlotte	11
Colchester	2
Essex	51
Jericho	7
Milton	14
Richmond	27
Shelburne	22
Winooski	86
Miscellaneous	142
Total	1,362
Essex:	
Canaan	16
Concord	7
Island Pond	39
Lunenburg	29
Miscellaneous	7
Total	98
Franklin:	
Berkshire	7
Enosburg	31
Fairfax	8
Fairfield	10
Georgia	1
Highgate	8
Montgomery	5
Richford	44
St. Albans	416
Sheldon	15

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

VERMONT—Continued

County and city	Number of returns
Franklin—Continued.	
Swanton	35
Miscellaneous	10
Total	590
Grand Isle:	
Alburg	28
Miscellaneous	20
Total	48
Lamoille:	
Cambridge	13
Hyde Park	17
Johnson	14
Morrisville	58
Stowe	20
Miscellaneous	5
Total	127
Orange:	
Bradford	22
Chelsea	10
Newbury	17
Randolph	63
Thetford	8
Wells River	18
Williamstown	10
Miscellaneous	35
Total	183
Orleans:	
Barton	41
Craftsbury	9
Derby	45
Lowell	1
Newport	170
Orleans	45
Troy	18
Miscellaneous	17
Total	346
Rutland:	
Brandon	71
Castleton	29
Danby	19
Fair Haven	109
Pawlet	22
Pittsford	27
Poultney	81
Proctor	123
Rutland	775
Wallingford	28
West Rutland	52
Miscellaneous	150
Total	1,486
Washington:	
Barre	685
Cabot	6
Graniteville	21
Montpelier	410
Northfield	92
Waterbury	58
Miscellaneous	742
Total	2,014
Windham:	
Bellows Falls	225
Brattleboro	425
Westminster	2
Wilmington	25
Miscellaneous	60
Total	737
Windsor:	
Bethel	25
Cavendish	12
Chester	26
Hartford	17
Hartland	10
Ludlow	92
Norwich	23
Quechee	20
Rochester	19
Royalton	14
Springfield	230
White River Junction	130
Wilder	10
Windsor	145
Woodstock	95
Miscellaneous	162
Total	1,030
State total	9,559

VIRGINIA

Accomac:	
Onancock	34
Chincoteague Island	13
Miscellaneous	204
Total	251
Albemarle:	
Charlottesville	508
Miscellaneous	214
Total	722
Alleghany:	
Clifton Forge	302
Covington	180
Low Moor	7
Miscellaneous	18
Total	507
Amelia: Miscellaneous	22
Amherst: Miscellaneous	75
Appomattox: Miscellaneous	34
Arlington:	
Alexandria	992
Arlington	32
Miscellaneous	553
Total	1,577
Augusta:	
Staunton	374
Waynesboro	78
Miscellaneous	170
Total	622
Bath: Miscellaneous	75

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

VIRGINIA—Continued

County and city	Number of returns
Bedford:	
Bedford	114
Miscellaneous	34
Total	148
Bland: Miscellaneous	7
Botetourt: Miscellaneous	50
Brunswick:	
Lawrenceville	75
Miscellaneous	23
Total	98
Buchanan: Miscellaneous	26
Buckingham: Miscellaneous	24
Campbell:	
Lynchburg	1,830
Miscellaneous	175
Total	2,005
Caroline: Miscellaneous	47
Carroll: Miscellaneous	9
Charles City: Miscellaneous	9
Charlotte: Miscellaneous	61
Chesterfield: Miscellaneous	95
Clarke: Miscellaneous	45
Craig: Miscellaneous	7
Culpeper:	
Culpeper	73
Miscellaneous	28
Total	101
Cumberland: Miscellaneous	10
Dickinson: Miscellaneous	37
Dinwiddie:	
Petersburg	930
Miscellaneous	119
Total	1,049
Elizabeth City:	
Fortress Monroe	25
Hampton	352
National Soldiers' Home	1
Phoebus	45
Miscellaneous	116
Total	539
Essex: Miscellaneous	26
Fairfax:	
Falls Church	122
Miscellaneous	201
Total	323
Fauquier:	
Warrenton	117
Miscellaneous	186
Total	303
Floyd: Miscellaneous	6
Fluvanna: Miscellaneous	17
Franklin: Miscellaneous	50
Frederick:	
Winchester	302
Miscellaneous	91
Total	393
Giles: Miscellaneous	65
Gloucester: Miscellaneous	25
Goochland: Miscellaneous	23
Grayson:	
Fries	3
Miscellaneous	47
Total	50
Greene: Miscellaneous	3
Greensville:	
Emporia	107
Miscellaneous	3
Total	110
Halifax:	
South Boston	173
Miscellaneous	48
Total	221
Hanover:	
Ashland	78
Miscellaneous	61
Total	139
Henrico:	
Richmond	9,546
Miscellaneous	94
Total	9,640
Henry:	
Martinsville	141
Miscellaneous	38
Total	179
Highland: Miscellaneous	3
Isle of Wight: Miscellaneous	35
James City: Miscellaneous	14
King and Queen: Miscellaneous	5
King George: Miscellaneous	22
King William:	
West Point	31
Miscellaneous	10
Total	41
Lancaster:	
Irvington	10
Miscellaneous	30
Total	40
Lee: Miscellaneous	49
Loudoun:	
Leesburg	73
Miscellaneous	75
Total	148
Louisa: Miscellaneous	42
Lunenburg: Miscellaneous	75
Madison: Miscellaneous	10
Mathews: Miscellaneous	34
Mecklenburg:	
Chase City	55
Miscellaneous	95
Total	150
Middlesex: Miscellaneous	21

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

VIRGINIA—Continued

County and city	Number of returns
Montgomery:	
Christiansburg	55
Radford	95
Miscellaneous	75
Total	225
Nansemond:	
Suffolk	314
Miscellaneous	20
Total	334
Nelson: Miscellaneous	57
New Kent: Miscellaneous	10
Norfolk:	
Norfolk	5,225
South Norfolk	24
Portsmouth	1,335
Miscellaneous	275
Total	6,859
Northampton:	
Cape Charles	32
Miscellaneous	151
Total	183
Northumberland: Miscellaneous	37
Nottoway:	
Blackstone	73
Crewe	118
Miscellaneous	16
Total	207
Orange: Miscellaneous	114
Page:	
Luray	36
Miscellaneous	6
Total	42
Patrick: Miscellaneous	14
Pittsylvania:	
Chatham	38
Danville	861
Schoolfield	24
Miscellaneous	38
Total	961
Powhatan: Miscellaneous	12
Prince Edward:	
Farmville	121
Miscellaneous	20
Total	141
Prince George:	
Hopewell	113
Miscellaneous	10
Total	123
Prince William:	
Manassas	41
Miscellaneous	75
Total	116
Princess Anne: Miscellaneous	95
Pulaski:	
Pulaski	141
Miscellaneous	20
Total	161
Rappahannock: Miscellaneous	14
Richmond: Miscellaneous	23
Roanoke:	
Roanoke	3,440
Salem	142
Vinton	38
Miscellaneous	33
Total	3,653
Rockbridge:	
Buena Vista	33
Lexington	161
Miscellaneous	35
Total	229
Rockingham:	
Harrisonburg	208
Miscellaneous	75
Total	283
Russell: Miscellaneous	75
Scott: Miscellaneous	24
Shenandoah:	
Woodstock	38
Miscellaneous	75
Total	113
Smyth:	
Marion	73
Saltville	30
Miscellaneous	23
Total	126
Southampton:	
Franklin	84
Miscellaneous	48
Total	132
Spotsylvania:	
Fredericksburg	203
Miscellaneous	5
Total	208
Stafford: Miscellaneous	9
Surry:	
Dendron	10
Miscellaneous	6
Total	16
Sussex:	
Waverly	17
Miscellaneous	37
Total	54
Tazewell:	
Pocahontas	80
Tazewell	114
Total	194

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

VIRGINIA—Continued

County and city	Number of returns
Warren:	
Front Royal	38
Miscellaneous	15
Total	53
Warwick:	
Newport News	906
Miscellaneous	153
Total	1,059
Washington:	
Abingdon	56
Bristol	272
Damascus	15
Miscellaneous	50
Total	393
Westmoreland: Miscellaneous	17
Wise:	
Appalachia	84
Big Stone Gap	65
Norton	108
Miscellaneous	263
Total	520
Wythe:	
Wytheville	55
Miscellaneous	44
Total	99
York: Miscellaneous	8
State total	37,507

WASHINGTON [1]

Adams:	
Ritzville	124
Miscellaneous	65
Total	189
Asotin:	
Clarkston	124
Miscellaneous	41
Total	165
Benton:	
Kennewick	125
Prosser	125
Miscellaneous	82
Total	332
Chelan:	
Cashmere	248
Leavenworth	124
Wenatchee	1,155
Miscellaneous	54
Total	1,581
Clallam:	
Port Angeles	412
Miscellaneous	47
Total	459
Clarke:	
Camas	165
Vancouver	742
Miscellaneous	56
Total	963
Columbia:	
Dayton	206
Miscellaneous	82
Total	288
Cowlitz:	
Kalama	41
Kelso	330
Longview	412
Miscellaneous	57
Total	840
Douglas:	
Waterville	64
Miscellaneous	124
Total	188
Ferry: Miscellaneous	82
Franklin:	
Pasco	412
Miscellaneous	33
Total	445
Garfield:	
Pomeroy	289
Miscellaneous	41
Total	330
Grant: Miscellaneous	165
Grays Harbor:	
Aberdeen	1,650
Cosmopolis	124
Elma	165
Hoquiam	1,114
McCleary	82
Montesano	206
Miscellaneous	54
Total	3,395
Island: Miscellaneous	53
Jefferson:	
Port Townsend	126
Miscellaneous	80
Total	206
King:	
Auburn	412
Bellevue	82
Black Diamond	48
Cumberland	2
Enumclaw	167
Kent	291
Kirkland	165
Renton	247
Seattle	30,566
Miscellaneous	167
Total	32,147

[1] Includes Alaska.

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WASHINGTON—Continued

County and city	Number of returns
Kitsap:	
Bremerton	907
Charleston	82
Port Blakely	18
Port Orchard	86
Miscellaneous	90
Total	1,183
Kittitas:	
Cle Elum	165
Ellensburg	291
Roslyn	82
Miscellaneous	97
Total	635
Klickitat:	
Goldendale	53
Miscellaneous	160
Total	213
Lewis:	
Centralia	577
Chehalis	371
Miscellaneous	101
Total	1,049
Lincoln:	
Davenport	82
Odessa	41
Miscellaneous	163
Total	286
Mason: Miscellaneous	230
Okanogan:	
Okanogan	82
Oroville	41
Miscellaneous	89
Total	212
Pacific:	
Raymond	330
South Bend	156
Miscellaneous	34
Total	520
Pend Oreille: Miscellaneous	191
Pierce:	
Buckley	82
Camp Lewis	82
Puyallup	330
Sumner	165
Tacoma	7,342
Miscellaneous	101
Total	8,102
San Juan: Miscellaneous	82
Skagit:	
Anacortes	206
Burlington	82
Mount Vernon	371
Sedro Woolley	206
Miscellaneous	30
Total	895
Skamania: Miscellaneous	82
Snohomish:	
Arlington	126
Everett	1,691
Marysville	40
Monroe	126
Snohomish	197
Miscellaneous	125
Total	2,305
Spokane:	
Cheney	53
Deer Park	47
Medical Lake	6
Spokane	8,960
Miscellaneous	71
Total	9,137
Stevens:	
Chewelah	82
Colville	126
Miscellaneous	206
Total	414
Thurston:	
Olympia	866
Miscellaneous	54
Total	920
Wahkiakum: Miscellaneous	126
Walla Walla:	
Waitsburg	126
Walla Walla	1,320
Miscellaneous	54
Total	1,500
Whatcom:	
Bellingham	1,320
Blaine	82
Lynden	82
Miscellaneous	58
Total	1,542
Whitman:	
Colfax	247
Malden	53
Palouse	82
Pullman	247
Tekoa	82
Miscellaneous	190
Total	901
Yakima:	
Grandview	82
Sunnyside	126
Toppenish	156
Wapato	156
Yakima	1,856
Miscellaneous	94
Total	2,470
ALASKA:	
Anchorage	330
Cordova	248
Fairbanks	371
Juneau	495
Ketchikan	577
Miscellaneous	1,186
Total	3,207
State total	78,030

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WEST VIRGINIA

County and city	Number of returns
Barbour: Miscellaneous	108
Berkeley:	
Martinsburg	388
Miscellaneous	26
Total	414
Boone: Miscellaneous	167
Braxton:	
Burnsville	10
Gassaway	33
Miscellaneous	75
Total	118
Brooke:	
Follansbee	260
Power	36
Wellsburg	305
Miscellaneous	144
Total	745
Cabell:	
Huntington	3,450
Milton	25
Miscellaneous	60
Total	3,535
Calhoun: Miscellaneous	48
Clay:	
Widen	18
Miscellaneous	25
Total	43
Doddridge:	
West Union	60
Miscellaneous	30
Total	90
Fayette:	
Anstead	23
Boomer	8
Fayetteville	44
Macdonald	26
Montgomery	155
Mount Hope	97
Oakhill	51
Winona	24
Miscellaneous	638
Total	1,066
Gilmer: Miscellaneous	52
Grant:	
Bayard	4
Miscellaneous	33
Total	37
Greenbrier:	
Lewisburg	68
Ronceverte	77
Miscellaneous	160
Total	305
Hampshire:	
Romney	18
Miscellaneous	20
Total	38
Hancock:	
Chester	136
Hollidays Cove	200
New Cumberland	85
Newell	41
Weirton	345
Miscellaneous	120
Total	927
Hardy: Miscellaneous	27
Harrison:	
Adamston	6
Anmore	16
Bridgeport	41
Clarksburg	1,237
Nutter Fork	17
Salem	73
Shinnston	77
Miscellaneous	484
Total	1,951
Jackson:	
Ravenswood	23
Miscellaneous	29
Total	52
Jefferson:	
Charles Town	96
Shepherdstown	17
Miscellaneous	62
Total	175
Kanawha:	
Charleston	2,900
Clendenin	72
Dunbar	48
Eskdale	26
Mammoth	9
St. Albans	135
South Charleston	100
Miscellaneous	813
Total	4,163
Lewis:	
Weston	300
Miscellaneous	45
Total	345
Lincoln: Miscellaneous	60
Logan:	
Accoville	6
Amherstdale	18
Holden	82
Logan	430
Omar	45
Miscellaneous	680
Total	1,261
McDowell:	
Davy	26
Eckman	13
Elkhorn	30
Gary	110
Keystone	71
Kimball	61
McDowell	23
Maybeury	21
Welch	350
Wilcoe	20
Miscellaneous	1,078
Total	1,803

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Marion:	
Fairmont	1,225
Mannington	145
Monongah	17
Rivesville	28
Miscellaneous	710
Total	2,125
Marshall:	
Benwood	135
Cameron	92
McMechen	150
Moundsville	325
Miscellaneous	189
Total	891
Mason:	
Point Pleasant	90
Miscellaneous	50
Total	140
Mercer:	
Bluefield	1,000
Bramwell	60
Freeman	20
Giatto	6
Princeton	290
Miscellaneous	475
Total	1,851
Mineral:	
Blaine	3
Keyser	220
Piedmont	100
Ridgelty	27
Miscellaneous	20
Total	370
Mingo:	
Red Jacket	45
War Eagle	7
Williamson	460
Miscellaneous	320
Total	832
Monongalia:	
Morgantown	840
Miscellaneous	290
Total	1,130
Monroe:	
Alderson	44
Miscellaneous	24
Total	68
Morgan: Miscellaneous	64
Nicholas:	
Richwood	105
Miscellaneous	35
Total	140
Pendleton: Miscellaneous	12
Pleasants:	
St. Mary	110
Miscellaneous	8
Total	118
Pocahontas:	
Cass	21
Marlinton	41
Miscellaneous	35
Total	97
Preston:	
Kingwood	50
Rowlesburg	28
Terra Alta	28
Tunnelton	15
Miscellaneous	125
Total	246
Putnam:	
Nitro	55
Miscellaneous	51
Total	106
Ohio:	
Elm Grove	225
Tridalphia	60
Wheeling	4,420
Miscellaneous	55
Total	4,760
Raleigh:	
Beckley	305
Eccles	20
Mabscot	13
Miscellaneous	640
Total	978
Randolph:	
Elkins	240
Norton	7
Miscellaneous	66
Total	313
Ritchie:	
Harrisville	25
Pennsboro	68
Miscellaneous	97
Total	190
Roane:	
Spencer	107
Miscellaneous	42
Total	149
Summers:	
Hinton	240
Miscellaneous	122
Total	362
Taylor:	
Grafton	310
Miscellaneous	232
Total	542
Tucker:	
Davis	19
Parson	17
Pierce	5
Thomas	43
Miscellaneous	15
Total	99

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WEST VIRGINIA—Continued

County and city	Number of returns
Tyler:	
Sisterville	190
Miscellaneous	40
Total	230
Upshur:	
Adrian	7
Buckhannon	140
Miscellaneous	10
Total	157
Wayne:	
Ceredo	21
Kenova	85
Miscellaneous	42
Total	148
Webster: Miscellaneous	52
Wetzel:	
New Martinsville	125
Paden City	26
Miscellaneous	127
Total	278
Wirt: Miscellaneous	14
Wyoming:	
Mullins	85
Miscellaneous	150
Total	235
Wood:	
Parkersburg	1,500
Williamstown	50
Miscellaneous	33
Total	1,583
State total	35,810

WISCONSIN

Adams:	
Adams	52
Miscellaneous	19
Total	71
Ashland:	
Ashland	491
Mellon	60
Miscellaneous	102
Total	653
Barron:	
Barron	68
Chetek	42
Cumberland	76
Rice Lake	166
Miscellaneous	101
Total	453
Bayfield:	
Bayfield	36
Washburn	66
Miscellaneous	70
Total	172
Brown:	
De Pere	157
Green Bay	1,615
Miscellaneous	346
Total	2,118
Buffalo:	
Alma	45
Mondovi	55
Miscellaneous	140
Total	240
Burnett:	
Grantsburg	43
Miscellaneous	22
Total	65
Calumet:	
Brillion	95
Chilton	112
New Holstein	67
Miscellaneous	81
Total	355
Chippewa:	
Bloomer	69
Chippewa Falls	422
Cornell	54
Stanley	76
Miscellaneous	93
Total	714
Clark:	
Neillsville	127
Owen	51
Miscellaneous	248
Total	426
Columbia:	
Columbus	186
Kilbourn	115
Lodi	86
Portage	258
Miscellaneous	189
Total	834
Crawford:	
Prairie du Chien	101
Miscellaneous	99
Total	200
Dane:	
Madison	2,795
Mount Horeb	124
Stoughton	312
Sun Prairie	86
Miscellaneous	863
Total	4,180

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WISCONSIN—Continued

County and city	Number of returns
Dodge:	
Beaver Dam	255
Fox Lake	51
Horicon	107
Juneau	73
Mayville	276
Randolph	56
Miscellaneous	248
Total	1,066
Door:	
Sturgeon Bay	135
Miscellaneous	71
Total	206
Douglas:	
Superior	1,595
Miscellaneous	250
Total	1,845
Dunn:	
Menomonie	217
Miscellaneous	134
Total	351
Eau Claire:	
Augusta	45
Eau Claire	1,064
Miscellaneous	328
Total	1,437
Florence:	
Florence	42
Miscellaneous	21
Total	63
Fond du Lac:	
Fond du Lac	1,171
North Fond du Lac	87
Ripon	189
Waupun	196
Miscellaneous	438
Total	2,081
Forest:	
Crandon	34
Wabeno	26
Miscellaneous	83
Total	143
Grant:	
Boscobel	74
Cuba City	56
Fennimore	48
Lancaster	88
Platteville	269
Miscellaneous	281
Total	816
Green:	
Brodhead	110
Monroe	438
Monticello	127
Miscellaneous	184
Total	859
Green Lake:	
Berlin	163
Princeton	36
Miscellaneous	104
Total	303
Iowa:	
Dodgeville	107
Highland	24
Mineral Point	168
Miscellaneous	146
Total	445
Iron:	
Hurley	158
Miscellaneous	112
Total	270
Jackson:	
Black River Falls	99
Miscellaneous	88
Total	187
Jefferson:	
Fort Atkinson	320
Jefferson	168
Lake Mills	97
Waterloo	79
Watertown	576
Miscellaneous	290
Total	1,530
Juneau:	
Elroy	68
Mauston	61
Miscellaneous	124
Total	253
Kenosha:	
Kenosha	3,380
Miscellaneous	342
Total	3,722
Kewaunee:	
Algoma	61
Kewaunee	105
Miscellaneous	25
Total	191
La Crosse:	
La Crosse	1,472
Onalaska	32
West Salem	70
Miscellaneous	282
Total	1,856
La Fayette:	
Darlington	118
Shullsburg	43
Miscellaneous	185
Total	346
Langlade:	
Antigo	318
Miscellaneous	49
Total	367

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WISCONSIN—Continued

County and city	Number of returns
Lincoln:	
Merrill	356
Tomahawk	178
Miscellaneous	16
Total	550
Manitowoc:	
Kiel	57
Manitowoc	979
Two Rivers	348
Miscellaneous	276
Total	1,660
Marathon:	
Athens	37
Mosinee	131
Scofield	22
Stratford	44
Wausau	1,028
Miscellaneous	356
Total	1,618
Marinette:	
Goodman	18
Marinette	136
Niagara	77
Peshtigo	71
Wausaukee	20
Miscellaneous	57
Total	379
Marquette:	
Montello	29
Miscellaneous	53
Total	82
Milwaukee:	
Cudahy	428
Milwaukee	42,568
North Milwaukee	456
Shorewood	250
South Milwaukee	541
Wauwatosa	1,449
West Allis	1,065
West Milwaukee	23
Miscellaneous	748
Total	47,528
Monroe:	
Sparta	197
Tomah	179
Miscellaneous	151
Total	527
Oconto:	
Gillett	51
Oconto	145
Oconto Falls	67
Miscellaneous	85
Total	348
Oneida:	
Rhinelander	409
Miscellaneous	83
Total	492
Outagamie:	
Appleton	1,321
Kaukauna	316
Kimberly	69
Little Chute	81
Outagamie—Continued.	
Seymour	89
Miscellaneous	329
Total	2,205
Ozaukee:	
Cedarburg	145
Port Washington	213
Miscellaneous	153
Total	511
Pepin:	
Durand	88
Miscellaneous	26
Total	114
Pierce:	
Ellsworth	50
River Falls	103
Miscellaneous	142
Total	295
Polk:	
Amery	50
Miscellaneous	230
Total	280
Portage:	
Stevens Point	546
Miscellaneous	88
Total	634
Price:	
Park Falls	157
Phillips	103
Miscellaneous	88
Total	348
Racine:	
Burlington	313
Racine	4,062
Miscellaneous	439
Total	4,814
Richland:	
Richland Center	145
Miscellaneous	120
Total	265
Rock:	
Beloit	1,418
Edgerton	189
Evansville	164
Janesville	1,218
Miscellaneous	402
Total	3,391
Rusk:	
Ladysmith	147
Miscellaneous	63
Total	210
St. Croix:	
Hudson	175
New Richmond	88
Miscellaneous	142
Total	405

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WISCONSIN—Continued

County and city	Number of returns
Sauk:	
Baraboo	331
Prairie du Sac	82
Reedsburg	197
Sauk City	92
Miscellaneous	146
Total	848
Sawyer:	
Hayward	51
Miscellaneous	22
Total	73
Shawano:	
Shawano	184
Wittenberg	19
Miscellaneous	200
Total	403
Sheboygan:	
Plymouth	194
Sheboygan	1,950
Sheboygan Falls	145
Miscellaneous	511
Total	2,800
Taylor:	
Medford	98
Rib Lake	24
Miscellaneous	43
Total	165
Trempealeau:	
Arcadia	84
Galesville	45
Miscellaneous	318
Total	447
Vernon:	
Hillsboro	73
Viroqua	131
Westby	39
Miscellaneous	144
Total	387
Vilas:	
Eagle River	76
Miscellaneous	84
Total	160
Walworth:	
Delavan	230
Elkhorn	146
Lake Geneva	212
Walworth—Continued.	
Whitewater	190
Miscellaneous	375
Total	1,153
Washburn:	
Shell Lake	34
Spooner	82
Miscellaneous	33
Total	149
Washington:	
Hartford	261
West Bend	250
Miscellaneous	262
Total	773
Waukesha:	
Menomonee Falls	58
Oconomowoc	309
Waukesha	1,090
Miscellaneous	674
Total	2,131
Waupaca:	
Clintonville	199
New London	229
Waupaca	144
Miscellaneous	261
Total	833
Waushara:	
Red granite	21
Wautoma	24
Miscellaneous	56
Total	101
Winnebago:	
Menasha	353
Neenah	640
Omro	42
Oshkosh	1,767
Miscellaneous	253
Total	3,055
Wood:	
Marshfield	788
Nekoosa	79
Wisconsin Rapids	448
Miscellaneous	218
Total	1,533
State total	110,485

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TABLE 17.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships and post offices, calendar year 1925*—Continued

WYOMING

County and city	Number of returns
Albany:	
Laramie	671
Miscellaneous	95
Total	766
Big Horn:	
Basin	41
Greybull	92
Lovell	39
Miscellaneous	22
Total	194
Campbell:	
Gillette	65
Miscellaneous	22
Total	87
Carbon:	
Hanna	192
Rawlins	517
Miscellaneous	274
Total	983
Converse:	
Douglas	101
Glenrock	82
Miscellaneous	58
Total	241
Crook: Miscellaneous	45
Fremont:	
Lander	161
Riverton	80
Miscellaneous	143
Total	384
Goshen:	
Torrington	59
Miscellaneous	36
Total	95
Hot Springs:	
Thermopolis	202
Miscellaneous	189
Total	391
Johnson:	
Buffalo	107
Miscellaneous	10
Total	117
Laramie:	
Cheyenne	1,197
Fort Russell	34
Miscellaneous	75
Total	1,306
Lincoln:	
Diamondville	49
Frontier	31
Lincoln—Continued.	
Kemmerer	118
Miscellaneous	235
Total	433
Natrona:	
Casper	1,791
Miscellaneous	757
Total	2,548
Niobrara:	
Lusk	32
Miscellaneous	25
Total	57
Park:	
Cody	87
Powell	46
Miscellaneous	70
Total	203
Platte:	
Wheatland	55
Miscellaneous	127
Total	182
Sheridan:	
Dietz	8
Monarch	13
Sheridan	562
Miscellaneous	93
Total	676
Sublette: Miscellaneous	67
Sweetwater:	
Green River	183
Rock Springs	604
Superior	96
Miscellaneous	277
Total	1,160
Teton: Miscellaneous	29
Uinta:	
Evanston	157
Miscellaneous	15
Total	172
Washakie:	
Worland	77
Miscellaneous	15
Total	92
Weston:	
Newcastle	45
Miscellaneous	63
Total	108
State total	10,336

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TABLE 18.—*Individual returns—Tax-exempt obligations reported in returns of net income of over $5,000; amounts owned and interest received, distributed by nature of obligation and by net income of owners*

[Income returned for calendar year ended Dec. 31, 1925]

Income class distribution of returns of net income	Amount owned				Interest received			
	Wholly tax exempt			Partia ly tax exempt	Wholly tax exempt			Partially tax exempt
	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4¼ per cent bonds, Treasury bonds, Treasury certificates, Treasury notes, and Treasury (war-savings) certificates	Obligations of States and Territories or political subdivisions thereof or the District of Columbia	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4¼ per cent bonds, Treasury bonds, Treasury certificates, Treasury notes, and Treasury (war-savings) certificates
$5,000 to $6,000	$23,239,797	$4,543,557	$5,549,107	$59,595,790	$1,167,908	$197,802	$242,520	$2,245,595
$6,000 to $7,000	25,382,805	5,114,579	5,443,422	52,383,517	1,447,129	203,230	212,425	2,195,116
$7,000 to $8,000	23,752,478	4,251,282	4,565,485	49,466,904	1,219,915	186,815	161,750	2,077,893
$8,000 to $9,000	28,472,321	4,301,312	5,850,157	46,134,942	1,277,860	221,605	211,898	1,845,764
$9,000 to $10,000	20,869,777	4,908,707	3,970,418	42,386,494	1,222,368	224,069	248,149	1,680,618
$10,000 to $11,000	19,429,027	4,543,550	2,834,903	39,373,205	1,100,776	216,476	129,391	1,623,334
$11,000 to $12,000	21,639,933	4,077,867	3,916,776	39,940,381	1,132,456	220,214	164,574	1,645,282
$12,000 to $13,000	24,222,501	5,241,911	3,212,390	37,459,531	1,183,070	230,091	107,082	1,512,273
$13,000 to $14,000	24,366,973	3,742,899	2,183,514	34,833,828	1,219,882	179,683	95,974	1,414,733
$14,000 to $15,000	21,026,194	5,091,375	1,933,889	31,394,680	1,090,779	249,821	82,628	1,369,835
$15,000 to $20,000	119,701,927	20,904,251	19,849,560	138,384,297	5,981,479	931,913	733,245	6,093,503
$20,000 to $25,000	89,665,191	21,682,190	17,483,961	114,420,323	4,889,290	1,041,866	636,220	4,777,284
$25,000 to $30,000	101,205,396	21,413,274	15,999,612	93,398,730	4,998,571	1,015,919	587,675	4,127,629
$30,000 to $40,000	169,962,380	35,604,914	33,763,450	136,086,532	8,124,995	1,604,092	1,187,113	5,387,166
$40,000 to $50,000	146,280,847	29,996,721	25,067,365	92,524,891	7,605,760	1,488,978	899,355	4,071,595
$50,000 to $60,000	132,126,311	30,422,021	22,773,822	65,429,167	6,428,927	1,320,228	855,069	2,956,098
$60,000 to $70,000	99,605,194	25,935,448	21,625,405	47,333,167	4,845,663	1,225,961	772,499	2,623,040
$70,000 to $80,000	79,657,282	19,302,609	18,666,075	34,069,577	4,089,088	866,060	620,277	1,459,522
$80,000 to $90,000	90,000,774	16,437,656	18,326,037	30,133,928	4,372,957	766,746	613,982	1,259,792
$90,000 to $100,000	67,726,556	13,756,276	14,052,923	30,516,269	3,346,561	708,862	514,933	1,034,770
$100,000 to $150,000	258,815,029	50,356,804	58,480,536	74,081,839	12,664,995	2,498,908	2,047,811	3,100,336
$150,000 to $200,000	165,718,677	36,592,463	40,836,381	37,022,857	8,390,522	1,594,894	1,479,773	1,606,086
$200,000 to $250,000	133,132,583	16,687,720	23,781,451	23,390,976	6,037,535	758,279	985,276	840,755

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$250,000 to $300,000	68,726,183	10,627,584	22,265,107	12,403,406	3,144,581	458,568	866,812	443,966
$300,000 to $400,000	92,870,743	16,163,020	33,006,585	18,600,880	3,896,404	709,391	1,273,942	610,379
$400,000 to $500,000	67,796,657	17,951,541	42,302,084	7,357,372	4,676,682	831,917	1,976,885	367,453
$500,000 to $750,000	103,276,560	13,713,523	36,650,132	6,806,996	5,498,801	661,797	2,336,016	267,838
$750,000 to $1,000,000	80,248,661	15,682,044	26,528,585	6,472,419	3,487,338	717,029	876,320	238,520
$1,000,000 to $1,500,000	63,073,066	5,497,336	48,222,153	4,890,620	3,567,949	298,292	1,636,962	200,121
$1,500,000 to $2,000,000	19,178,708	4,405,097	14,534,352	445,753	769,673	173,816	470,873	28,938
$2,000,000 to $3,000,000	10,960,875	57,300	1,752,000	759,000	399,044	4,018	46,621	4,372
$3,000,000 to $4,000,000	12,090,268	65,000	16,533,000	4,372,750	1,059,299	52,110	567,380	155,158
$4,000,000 to $5,000,000	10,910,600	1,917,000	10,211,000	165,000	430,746	52,179	322,204	8,182
$5,000,000 and over	36,686,546	1,379,000	80,393,350	2,376,350	1,518,997	34,643	2,882,705	136,619
Total	2,451,818,820	472,367,831	702,564,987	1,414,412,371	122,288,000	21,946,272	26,846,339	59,409,865

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