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# STATISTICS OF INCOME FOR 1928 

> Treasury Department, Office of Commissioner of Internal Revenue, Washington, D. C., November 20, 1930.

SIR: In accordance with the provisions contained in the revenue act of 1916 and subsequent acts for the publication annually of statistics with respect to the operation of the income, war profits, and excess profits tax laws, I have the honor to transmit herewith a report entitled "Statistics of Income for 1928," prepared from the incometax returns of individuals and corporations for that year filed during 1929, with a historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution. The report also contains tabulations of data from estate-tax returns, irrespective of the date of death of the decedent, likewise filed during 1929, and a brief historical summary.

The income-tax returns for 1928 are filed under the provisions of the revenue act of 1928. The year for which the income is reported is in general the calendar year ending December 31, 1928. However, a considerable number of corporation returns and a negligible number of individual returns are filed for a fiscal year other than the calendar year. These returns are tabulated with the calendar-year returns for the year in which the greater part of their accounting period falls. Thus, there are included with the returns for the calendar year 1928, returns whose fiscal year ends after June 30, 1928, but not later than June 30, 1929. Fractional (part year) returns are included for the calendar year in which the greater part of the period falls.

The statistics contained in this report are based on the taxpayers' returns as filed (not including amended returns showing net income under $\$ 100,000$ ), unaudited except for a preliminary examination to insure proper execution of the return. As in preceding years, corporation data were tabulated from all returns filed by corporations. In tabulating data from individual returns, however, a change was made in the tabulation process. Formerly data have been tabulated from the returns with net income of $\$ 5,000$ and over, and estimates have been made on the basis of a sample for data for all returns with net income less than $\$ 5,000$, whereas for 1928 a complete tabulation was made not only for returns of net income of $\$ 5,000$ and over, but for part of the returns of net income less than $\$ 5,000$, those reported on Form 1040 (which is the form employed for reporting net income from salaries or wages of more than $\$ 5,000$, or income, regardless of amount, from business, professions, rents, or sale of property). The remaining data for net incomes less than $\$ 5,000$, those reported on Form 1040A (which is provided for net income of not more than $\$ 5,000$ derived chiefly from salaries and wages), were estimated, as in the past, on the basis of samples selected from the various collection districts. As a check on these estimates a complete tabulation was made of certain items. The details concerning this special procedure for 1928 and the special tabulations for net income under
$\$ 5,000$ are included in a separate section (pp. 19-24). As in preceding years, no data are presented in the general tables for individual returns which were required to be made but which showed no net income (returns showing gross income of $\$ 5,000$ and over for which the statutory deductions exceeded the income). However, a special tabulation of such returns for 1928 is shown on pages 19-24.

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

The industrial classification is based on the predominant business of the corporations or of the affiliated groups of corporations filing a single return. The industrial divisions, however, do not contain solely corporations engaged exclusively in the industries in which they are classified, due to affiliated corporations filing consolidated returns, which include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, many would fall in industrial divisions other than the ones in which they are included.

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

The amount of income-tax liability returned for 1928, shown in the tabulations in this volume, is not entirely comparable with the amount of taxes collected during the calendar year 1929. A variety of factors is responsible for this discrepancy. Several of the important factors are-

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid, for the reason
that an adjustment may be made after the data have been taken from the original returns for the Statistics of Income. These adjustments may result in additional assessments, thereby increasing the tax liability, or in certificates of overassessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.
2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown. Individual income taxes paid at the source on tax-free covenant bonds are deductible from income taxes payable by individuals but are not deducted in the income-tax liability of individual returns herein tabulated.
3. The amount of income taxes in fiscal-year returns included in this tabulation may not represent taxes collected during 1929 on such returns. Fiscal-year returns are required to be filed on or before the 15 th day of the third month after the end of the fiscal year, and payment, as in the case of calendar-year returns, is required at the time the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1929, collections were made of part or all of the taxes in returns for fiscal years ended from January 31, 1928 (the last quarterly installment payment on which was due on or before January 15, 1929), to September 30, 1929 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1929), whereas, as previously indicated, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1928, and subsequent to June 30, 1929.
4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes" because made in a subsequent year. Certain amounts are uncollectible, due likewise to the above causes.
5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1928.

## INDIVIDUAL INCOME-TAX RETURNS

The returns for 1928 filed by individuals number $4,070,851$, of which $2,523,063$ were taxable and $1,547,788$ nontaxable. The aggregate net income was $\$ 25,226,326,912$ and the tax liability $\$ 1,164,254,037$. As compared with the returns filed for the previous year, the number for 1928 decreased by 30,696 , or 0.75 per cent. The total net income shows an increase of $\$ 2,681,236,359$, or 11.89 per cent, whereas the tax shows an increase of $\$ 333,614,603$, or 40.16 per cent. The average net income is $\$ 6,196.81$, the average amount of tax liability $\$ 285.99$, and the average tax rate 4.62 per cent. For the preceding year the average net income was $\$ 5,496.73$, the average amount of tax liability was $\$ 202.52$, and the
average tax rate 3.68 per cent. The percentage of the number of individual returns filed to the total population is 3.38 per cent, which for the preceding year was 3.45 per cent.

## DISTRIBUTION BY STATES AND BY INCOME CLASSES OF NUMBER OF RETURNS, NET INCOME, AND TAX (INDIVIDUAL RETURNS)

The number of individual returns, the net income, and the tax are shown by States and Territories in basic Table 1, pages 72-73, and by net income classes in Table 2, pages. 74-75.

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

The distribution of the returns, by a limited number of income classes, is exhibited in the following table, which shows the number of returns filed, the amount of net income, and tax reported; also cumulative totals and relative percentages. In basic Table 3, pages 76-78, a similar distribution of the number of returns, net income, and tax is shown by a more detailed income classification.

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 19281


[^0]Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1928-Con.

| Income classes | Tax |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution |  | Cumulative distribution over class below |  | Cumulative distribution under class above |  |
|  | Amount | Per cent | Amount | Per cent | Amount | Perce |
| Under $\$ 1,000$ | \$59,662 | 0.01 | \$1, 164, 254, 037 | 100.00 | \$59,662 | 0.01 |
| \$1,000 under \$2,000 | 1,549,713 | . 13 | 1, 164, 194, 375 | 99.99 | 1,609,375 | . 14 |
| \$2,000 under \$3,000 | 4,317, 054 | . 37 | 1, 162, 644, 662 | 99.86 | 5,926,429 | . 51 |
| \$3,000 under $\$ 5,000$. | 7, 475, 073 | . 64 | 1, 158, 327, 608 | 99.49 | 13, 401,502 | 1. 15 |
| \$5,000 under $\$ 10,000$ | 22, 895, 853 | 1. 97 | 1, 150, 852,535 | 98.85 | 36, 297, 355 | 3. 12 |
| \$10,000 under \$25,000 | 82, 757, 745 | 7.11 | 1, 127,956. 682 | 96.88 | 119,055, 100 | 10. 23 |
| \$25,000 under $\$ 50,000$ | 136, 568, 322 | 11. 73 | 1,045, 198.937 | 89.77 | 255, 623, 422 | 21. 96 |
| $\$ 50,000$ under $\$ 100,000$ | 194, 447, 236 | 16. 70 | 908, 630,615 | 78.04 | 450, 070, 658 | 38. 66 |
| \$100,000 under \$150,000. | 116,855, 418 | 10.04 | 714, 183, 379 | 61.34 | 566, 926, 086 | 48. 70 |
| \$150,000 under $\$ 300,000$ - | 182, 513, 642 | 15.68 | 597, 327, 961 | 51.30 | 749, 439, 718 | 64. 38 |
| \$300,00 under $\$ 500,000$ - | 113, 249,844 | 9.72 | 414, 814, 319 | 35. 62 | 862, 689,562 | 74. 10 |
| \$500,000 under $\$ 1,000,000$ | 116, 424, 264 | 10. 00 | 301, 564, 475 | 25. 90 | 979, 113,826 | 84. 10 |
| \$1,000,000 and over.. | 185, 140, 211 | 15.90 | 185, 140, 211 | 15.90 | 1,164, 254, 037 | 100. 00 |
| Total. | 1, 164, 254,037 | 100.00 |  |  |  |  |

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

## CLASSIFICATION, BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship of the taxpayer. In basic Tables 4 and 5 (pp. 79-84) similar distributions of the number of returns and net income are shown by income classes :.nd by States and Territories.

Distribution of individual returns by sex and family relationship of taxpayer, showing numbe of returns, net income, and percentages, calendar year 1928 ${ }^{1}$

| Family relationshíp | Returns |  | Net income |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number | Per cent | Amount | Per cent |
| Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, though living with them, file separate returns. |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  | 1,976,954 | 48.56 | \$15, 269, 775, 143 | 60.53 |
| Wives filing separate returns from husbands | 124, 208 | 3.05 | 1,525, 570, 793 | 6. 05 |
| Single men, heads of families. | 286, 873 | 7.05 | 1, 280, 920, 821 | 5.08 |
| Single women, heads of families. | 105, 194 | 2.58 | 502,097,644 | 1.99 |
| Single men, not heads of families | 1, 079,948 | 28.53 | 3, 944, 632, 780 | 15. 64 |
| Single women, not heads of families | 456, 757 | 11. 22 | 2,043, 222, 984 | 8.10 |
| Community property income ${ }^{2}$. | 40,917 | 1.01 | . $660,103,747$ | 2.61 |
| Total | 4, 070,851 | 100.00 | 25, 226, 326, 912 | 100.00 |

[^1]
## INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

The net income specifically exempt from normal tax through personal exemption, credit for dependents, dividends on stock of domestic corporations, interest on Government obligations not wholly exempt from tax, capital net gain from sale of assets held more than two years, and net loss for prior year; also 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 1928 ${ }^{1}$

| Distribution | Amount | Per cent |
| :---: | :---: | :---: |
| Total net income | \$25, 226, 326, 912 | 100.00 |
| Net income specifically exerapt from normal tax: Personal exemption and credit for dependents. Less exemption in excess of net income.... | $\begin{array}{r} 11,859,161,174 \\ 1,681,051,296 \end{array}$ |  |
| Net personal exemptions and credit for dependents Dividends on stock of domestic corporations. | $\begin{array}{r} 10,178,109,878 \\ 4,350,978,752 \end{array}$ | 40.35 17.25 |
| Interest on Government obligations not wholly exempt from tax. Capital net gain from sale of assets held more than two years.. $\$ 1,879,780,038$ Less loss in ordinary net income and net loss for prior years, deductible from capital net gain. $12,175,870$ | 40, 553, 301 | . 16 |
| Net income offset by net loss for prior year- | 1, 33, 616, 475 | . 13 |
| Total net income not subject to normal tax. | 16, 470, 862, 574 | 65.29 |
| Net income subject to normal tax. | 8, 755, 464, 338 | 34.71 |

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

CAPITAL NET LOSS FROM SALE OF ASSETS HELD MORE THAN TWO YEARS (INDIVIDUAL RETURNS)
Under the revenue act of 1924 and subsequent acts, loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax if, by deducting such loss, the tax is less than by taking a tax credit of $121 / 2$ per cent of the amount of such loss. The revenue acts of 1918 and 1921 permitted such loss to be deducted in arriving at ordinary net income. In order, therefore, that the amounts shown as "net income" and "general deductions" in the Statistics of Income for 1924-1928 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.
Capital net loss from sale of assets held more than 2 years reported on individual income tax returns for 1928 on which the tax credit of $12 \frac{1}{2}$ per cent was computed
\$41, 011, 320
Tax credit of $121 / 2$ per cent $5,126,415$

## NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

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

Such net losses being of prior year origin are therefore not included in the current year deductions in arriving at the net income for the various years shown in this volume.

Net loss for prior year reported in the individual income-tax returns for the years 1922 to 1928, inclusive, and taken as a deduction in computing ordinary net income and capital net gain is given below:

| Returns for year- | Amount | Returns for year- | Amount |
| :---: | :---: | :---: | :---: |
| 1922 | \$45, 220, 859 | 1926. | \$27, 411, 767 |
| 1923 | 34, 266, 149 | 1927 | 37, 054, 785 |
| 1924 | 29, 869, 182 | 1928 | 33, 616, 475 |
| 1925 | 32, 321, 310 |  |  |

CREDIT OF 25 PER CENT OF TAX ON EARNED NET INCOME (INDIVIDUAL RETURNS)
The credit of 25 per cent of the tax on earned net income applies to the tax on the first $\$ 5,000$ of net income and, if specifically earned, to the tax on an amount not exceeding $\$ 10,000$ under the revenue act of 1924, applicable to returns for 1924, and to an amount not exceeding $\$ 20,000$ under the revenue act of 1926 , applicable to returns for 1925,1926 , and 1927, and to an amount not exceeding $\$ 30,000$ under the revenue act of 1928, applicable to returns for 1928.

Earned net income tax credit, reported on returns for the years 1924-1928, inclusive, is as follows:

| Returns for year- | Amount | Returns for year- | Amount |
| :---: | :---: | :---: | :---: |
| 1924 | \$30, 637, 463 | 1927 | \$24, 915, 315 |
| 1925 | 24,570, 183 | 1928 | 34, 789, 690 |
| 1926 | 24, 646, 993 |  |  |

## INCOME TAXES PAID BY INDIVIDUALS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by individuals for income taxes paid foreign countries or possessions of the United States are shown below for the years 1925-1928, inclusive. These amounts are tax credits and should be deducted from the net tax shown in the various tables in the report to arrive at the tax payable to the United States.

Income taxes paid foreign countries

| Year- | Amount | Year- | Amount |
| :---: | :---: | :---: | :---: |
| 1925 | \$1, 987, 285 | 1927 | \$2, 297, 852 |
| 1926 | 2, 622, 246 | 1928 | 1, 893, 557 |

SOURCE OF INCOME (INDIVIDUAL RETURNS)
Immediately following is shown a summary of the income reported by individuals distributed by sources; also general deductions. The amounts of income for the various sources are totals of the net amounts of income reported on the various returns. These net amounts are the excesses of gross income over the deductions allowed as provided in the schedules for the specific sources of income. (See Form 1040, following p. 463.) Net losses in the schedules are transferred in tabulation to general deductions, which also include deductions reported in the return under "general deductions."

Sources of income and deductions in individual returns, amounls and percentages, calendar year $1928^{1}$

| Sources and deductions | Amount | Per cent |
| :---: | :---: | :---: |
| Wages and salaries | \$10, 862, 330,998 | 37.47 |
| Business | 3, 243, 955, 494 | 11. 19 |
| Partnerships. | 1, 929, 519, 630 | 6.66 |
| Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years. | 2,928, 141, 616 | 10. 10 |
| Capital net gain from sale of assets held more than 2 years. | 1,879, 780, 038 | 6. 49 |
| Total. | 20, 843, 727, 776 | 71.91 |
| Rents and royalties. | 1,164, 518,456 | 4.02 |
| Interest and other income. | 2, 143, 857, 860 | 7.39 |
| Interest on Government obligations not wholly exempt from tax | 40, 553, 301 | . 14 |
| Dividends on stock of domestic corporations. | 4,350, 978,752 | 15. 01 |
| Fiduciary | 443, 998, 374 | 1.53 |
| Total. | 8, 143, 906, 743 | 28.09 |
| Total income. | 28, 987, 634, 519 | 100.00 |
| General deductions: |  |  |
| Miscellaneous deductions. | 3, 056, 678, 735 | 10.54 |
| Net loss from sale of real estate, stocks, and bonds, other than net loss from sale of assets held more than 2 years $\qquad$ | 171, 743, 165 | . 59 |
| Contributions...--.- | 532, 885, 707 | 1.84 |
| Total deductions. | 3, 761, 307, 607 | 12.97 |
| Net income | 25,226, 326, 912 | 87.03 |

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by a larger number of income classes, is shown in basic Tables 6 and 7. (pp. 85-90). The percentage distribution of income, by 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 1928

| Income classes | Wages and salaries | Business | Partonrship | Profit from sale of roal es. tate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years |
| :---: | :---: | :---: | :---: | :---: |
| Under \$5,000 ${ }^{1}$ | \$5, 854, 044, \$57 | \$1, 471, 700, 383 | \$346, 197, 748 | \$227, 584, 999 |
| \$5,000 under \$10,000. | 2, 230, 254, 789 | 854, 892, 733 | 357, 451, 504 | 363,989, 829 |
| \$10,000 under \$25,000 | 1,504, 389, 871 | 540.215, 731 | 354, 520, 077 | 711,371,648 |
| \$25,000 under \$50,000 | 602, 06,2,474 | 186,249,625 | 197, 157, 517 | 547, 417, 806 |
| \$50,000 under \$100,000. | 338,810, 968 | 95, 386, 085 | 167, 093, 266 | 355, 441, 523 |
| \$100,000 under $\$ 150,000$ | 116.075, 829 | 29, 701, 992 | 86, 407, 698 | 156, 562, 870 |
| \$150,000 under \$300,000 | 116, 080, 278 | 32.934, 175 | 150, 409, 072 | 199, 929, 440 |
| \$300,000 under \$ $\$ 00,000$ | 45, 717,345 | 14, 914,640 | 93, 091, 479 | 107,923, 664 |
| $\$ 500,000$ under $\$ 1,000,000$ $\$ 1,000,000$ | $30,214,340$ $24,680,247$ | $15,370,211$ $2,589,919$ | $86,566,186$ $90,624,783$ | $\begin{aligned} & 109,431,110 \\ & 148,488,727 \end{aligned}$ |
| Total. | 10,862, 330,998 | $3,243,955,494$ | 1,929, 519,630 | 2, 928, 141, 616 |

[^2]Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1928-Continued


1 Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1928

| Income classes | Wages and salaries | Business | Partnership | Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years | Capital net gain from sale of assets held more than 2 years |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$5,000 1. | 61.20 | 15.39 | 3.62 | 2.38 |  |
| \$5,000 under $\$ 10,000$ | 45. 05 | 17.27 | 7.22 | 7.35 |  |
| \$10,000 under \$25,000 | 32.17 | 11.55 | 7.58 | 15.21 |  |
| \$25,000 under \$50,000. | 22. 50 | 6. 96 | 7.37 | 20.46 | 1.74 |
| \$50,000 under \$100,000 | 15.95 | 4. 49 | 7.87 | 16. 74 | 11.70 |
| \$100,000 under \$150,000. | 11.97 | 3. 06 | 8.91 | 16. 14 | 19.07 |
| \$150,009 under \$300,000. | 8.85 | 2.51 | 11.46 | 15. 24 | 25.34 |
| \$300,000 under $\$ 500.000$ | 6. 16 | 2.01 | 12.54 | 14. 54 | 29.63 |
| \$500,000 under \$1,000,000. | 4. 05 | 2. 06 | 11. 59 | 14. 65 | 35.76 |
| \$1,000,000 and over.-.-- | 2.01 | . 21 | 7.39 | 12.11 | 47.31 |
| Total. | 37.47 | 11. 19 | 6.66 | 10. 10 | 6. 49 |

[^3]Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1928-Continued

| Income elasses | Rents and royalties | Interest and other income | Interest on Government obligations not wholly exempt from tax | Dividends on stock of domestic corporations | Fiduciary | Total income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under $\$ 5,0001$ | 5.51 | 7.50 |  | 3.57 | 0.83 | 100.00 |
| \$5,000 under \$10,000 | 5. 06 | 7.68 |  | 8.86 | 1.51 | 100. 00 |
| \$10,000 under \$25.000 | 4.22 | 8.74 | 0.32 | 17.87 | 2.34 | 100.00 |
| \$25,000 under $\$ 50,000$ | 3.20 | 8.63 | . 36 | 25.95 | 2.83 | 100.00 |
| \$50,000 under \$100,000 | 2.43 | 7.71 | . 31 | 30.20 | 2.60 | 100.00 |
| \$100,000 under \$150,000. | 1. 63 | 6.21 | . 24 | 31. 23 | 1. 54 | 100.00 |
| \$150,000 under \$300,000. | 1.21 | 5.22 | . 18 | 28.73 | 1. 26 | 100.00 |
| \$300,000 under \$ $\$ 500,000$ | . 95 | 4. 78 | . 15 | 27.96 | 1.28 | 100.00 |
| \$500,000 under \$1,000,000 | . 78 | 3.99 | . 12 | 26. 39 | . 61 | 100.00 |
| \$1,000,000 and over .... | . 63 | 3. 97 | . 25 | 25. 78 | . 34 | 100.00 |
| Total. | 4.02 | 7.39 | . 14 | 15.01 | 1. 53 | 100.00 |

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

## FREQUENCY DISTRIBUTION OF RETURNS ACCORDING TO THE SIZE OF INCOME FROM SPECIFIC SOURCES

In the general tables for individual returns, data are classified according to the net income of the individual from all sources. Within net income classes, returns may show widely varying amounts of income from a specific source. In the following special tables, returns are classified according to the size of the income from specific sources. The number of returns and the total income for each specific source are shown according to the size of such income.

The sources for which the returns are thus distributed are salaries, commissions, etc., business or professions, dividends on stock of domestic corporations, rents and royalties, capital net gain from sale of assets held more than two years, and profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than two years. Sources not included in this tabulation are partnerships, fiduciaries, and interest and other income. The total income received through partnerships and fiduciaries may not be included in items 4 and 4 (a), Form 1040, provided for such income, since the instructions relative to these items provide:

Enter as item 4 your share (whether received or not) of the profits of a partnership, and as item 4 (a) income of an estate or trust, except (a) where the tax or reduction on account of the share of capital net gain or loss from the sale of capital assets is computed as provided in instruction 6a, such gain or loss shall be reported separately in Schedule D, and (b) the share of the profits which consisted of dividends on stock of domestic corporations, and the taxable interest on obligations of the United States, shall be included in items 7 and 8, respectively, on page 1.

The first table includes returns of net income of $\$ 5,000$ and over and is similar to the table published in the Statistics of Income for 1927. The two subsequent tables relate to the special tabulation for 1928 returns only, one table including returns with net income under $\$ 5,000$ and the other table for all individual returns.

Frequency distribution, by size of specific sources of income, for individuals having net income of $\$ 5,000$ and over, reported on Form 1040 , showing for each source the number of returns and total amount, calendar year 1988

| Size of specific source of income | Salaries, commissions, etc. |  | Business or profession |  | Dividends on stock of domestic corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| Onder \$100. | 6,125 | \$298, 072 | 2, 283 | \$106, 655 | 50, 380 | \$2, 700,534 |
| \$100 under \$200. | 5,088 | 704, 773 | 2,054 | 298,945 | 32, 779 | 4, 771, 307 |
| \$200 under \$300 | 4,008 | 960, 266 | 1,823 | 447,847 | 28, 405 | 7, 032, 213 |
| \$300 under \$400 | 3,439 | 1,157, 655 | 1,646 | 573, 899 | 24, 274 | 8,450, 170 |
| \$400 under $\$ 500$. | 2,728 | 1, 207,332 | 1,483 | 661,423 | 20,258 | 9,425, 032 |
| \$500 under \$1,000 | 12,702 | 9, 116,382 | 6,680 | 4, 928, 778 | 72, 457 | 53, 951, 305 |
| \$1,000 under \$2,000 | 28,379 | 41, 910,477 | 11,679 | 17, 328, 856 | 83, 391 | 119, 934, 841 |
| \$2,000 under $\$ 3,000$ | 32,400 | 79, 693, 644 | 11, 897 | 29, 780,577 | 49,711 | 121, 806, 327 |
| \$3,000 under \$4,000 | 39, 163 | 135, 681, 109 | 13,816 | 48, 530, 690 | 34, 349 | 119, 034, 057 |
| \$4,000 under $\$ 5,000$ | 43,307 | 194, 500. 596 | 17,057 | 77, 360, 384 | 25, 608 | 117,273, 770 |
| \$5,000 under \$10,000 | 300, 729 | 2, 036,204, 723 | 105, 705 | 728, 274, 832 | 68,083 | 477, 610, 387 |
| \$10,000 under \$15,000 | 73, 665 | 865, 710, 530 | 24,856 | 298, 712, 515 | 27,348 | 329,990, 023 |
| \$15,000 under \$20,000 | 27,542 | 461, 649, 260 | 8,533 | 146, 105, 601 | 14,098 | 243, 040, 150 |
| \$20,000 under \$25,000 | 12,674 | 276, 655, 324 | 3, 802 | 84, 459, 184 | 8,940 | 198, 894,550 |
| \$25,000 under \$30,000 | 7,120 | 189, 752, 284 | 2,088 | 56, 930,692 | 5,881 | 160, 395, 327 |
| \$30,000 under \$40,000 | 6,899 | 232,974, 316 | 2,098 | 71, 890, 789 | 7,294 | 251, 140, 326 |
| \$40,000 under \$50,000 | 2,708 | 120, 205, 643 | 993 | 44, 083, 581 | 4, 204 | 187, 530,950 |
| \$50,000 under \$75,000 | 2,732 | 161, 720, 170 | 955 | 57, 208, 430 | 5,218 | 316, 907, 906 |
| \$75,000 under \$100,000 | 788 | 68,569,928 | 321 | 27, 604, 893 | 2, 325 | 200, 668, 679 |
| \$100,000 under \$250,000 | 714 | 98, 400, 414 | 323 | 47, 011, 733 | 3,184 | 4fi8, 346,300 |
| \$250,000 under \$500,000 | 67 | 21, 915, 138 | 52 | 17,902, 684 | 644 | 222, 235, 120 |
| \$500.000 under $\$ 1,000,0$ | 7 | 4,551, 849 | 17 | 10, 660,533 | 225 | 154, 187, 015 |
| \$1,000,000 and over | 4 | 4, 746,256 | 1 | 1, 391, 590 | 117 | 234, 588, 213 |
| Tota | 612,988 | 5, 008, 286, 141 | 220, 162 | 772, 255, 111 | 569, 173 | 4,009,914,502 |
| Size of specific source of income | Rents and royalties |  | Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years |  | Capital net gain from sale of assets held more than 2 years |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| Under \$100. | 22,538 | \$1, 151, 393 | 17,076 | \$822,011 | 355 | \$18, 202 |
| \$100 under \$200 | 20,964 | 3,069, 848 | 14,075 | 2,056, 493 | 315 | 45,760 |
| \$200 under \$300. | 17,073 | 4, 190, 664 | 11,901 | 2,920, 887 | 302 | 74,933 |
| \$300 under \$400. | 14,871 | 5, 121,649 | 10,485 | 3, 635, 388 | 278 | 95,184 |
| \$400 under \$500 | 12,658 | 5.652, 889 | 9,442 | 4,229,982 | 266 | 119,904 |
| \$500 under \$1,000 | 39, 669 | 28,461, 927 | 36, 475 | 26, 622, 271 | 1, 236 | 900, 083 |
| \$1,000 under \$2,000 | 35,920 | 51, 367,253 | 48, 279 | 69,963, 541 | 1,752 | 2,560,867 |
| \$2,000 under \$3,000 | 18,163 | 44, 339, 898 | 33,090 | 81, 474, 487 | 1,340 | 3, 321, 373 |
| \$3,000 under \$4,000 | 11,480 | 39, 597, 215 | 24,818 | $85,947,325$ | 1,071 | 3, 724, 687 |
| \$4,000 under \$5,000- | 8,087 | 36, 200, 114 | 19,595 | 87, 555,938 | 951 | 4, 265, 128 |
| \$5,000 under \$10,000 | 20,446 | 141, 694, 576 | 56,521 | 399, 983, 278 | 3,286 | 24, 143, 324 |
| \$10,000 under \$15,000 | 6,384 | 77, 158, 703 | 23, 681 | 288, 043, 055 | 2,238 | 27, 576, 070 |
| \$15,000 under \$20,000 | 2,664 | 45, 484, 830 | 12,157 | 209, 591, 108 | 1,705 | 29, 570, 922 |
| \$20,000 under \$25,000 | 1,330 | 29, 775, 341 | 7,389 | 164, 457, 433 | 1,349 | 30, 136, 317 |
| \$25,000 under \$30,000 | 735 | 19, 947, 894 | 4,756 | 129, 542, 720 | I, 103 | 30,160, 008 |
| \$30,000 under \$40,000 | 806 | 27, 745, 952 | 5, 422 | 186, 557, 532 | I, 714 | 59, 251, 885 |
| \$40,000 under \$50,000 | 235 | 10, 245, 337 | 2, 890 | 128, 559,037 | 1,306 | 58, 555,430 |
| \$50,000 under \$75,000 | 462 | 26, 280, 949 | 3, 082 | 185, 506, 569 | 2,147 | 131, 980, 974 |
| \$75,000 under \$100,000 | 142 | 12, 045, 773 | 1,222 | 105, 012,301 | 1,228 | 106, 552, 950 |
| \$100,000 under \$250,000 | 105 | 14, 821,622 | 1, 667 | 244, 620,642 | 2,425 | 371, 106, 833 |
| \$250,000 under $\$ 500,000$ | 18 | 7, 385, 061 | 353 | 121,149,860 | 775 | 266,577,835 |
| \$500,000 under \$1,000,000 | 5 | 4, 417,746 | 121 | 79, 231, 963 | 358 | 254, 363, 871 |
| \$1,000,000 and over. | 1 | 1,214,255 | 49 | 93, 072, 796 | 204 | 474,677,498 |
| Tota | 234, 756 | 637, 370, 889 | 344, 546 | 2,700,556,617 | 27, 704 | 1,879,780, 038 |

Frequency distribution, by size of specific sources of income, for individuals having net income under $\$ 5,000$, reported on Form 1040 , showing for each source the number of returns and total amount, calendar year 1928

| Size of specific source of income | Salaries, commissions, etc. |  | Business or profession |  | Dividends on stock of domestic corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | A mount | Number of returns | Amount | Number of returns | Amount |
| Under $\$ 100$ | 6,317 | \$309,689 | 6,326 | \$314,860 | 49, 155 | \$2,182, 307 |
| \$100 under \$200 | 6,196 | 877, 285 | 6,927 | 1,035, 963 | 33, 226 | 4,445,655 |
| \$200 under \$300 | 5.344 | 1,281,761 | 6, 933 | 1,724,930 | 20,212 | 4,915,519 |
| \$300 under $\$ 400$ | 5,531 | 1,877,043 | 7,259 | 2,534,628 | 15,149 | 5, 259, 247 |
| \$400 under \$500. | 4,754 | 2, 106, 443 | 7,449 | 3,348,321 | 12,016 | 5,342,916 |
| \$500 under \$1,000 | 23,607 | 17,228,065 | 43,493 | 32,992,671 | 36,633 | 26, 138, 323 |
| \$1,000 under \$2,000 | 65, 440 | 99, 931, 080 | 121, 378 | 184, 371,405 | 30,878 | 43, 566, 820 |
| \$2,000 under $\$ 3,000$ | 63, 168 | 154,045, 769 | 129,125 | 321, 464, 114 | 12,508 | 30, 550, 126 |
| \$3,000 under \$4,000 | 58,980 | 204, 493, 802 | 108,867 | 377, 712,117 | 6,159 | 21, 073, 014 |
| \$4,000 under \$5,000 | 43,515 | 193,511, 253 | 63, 342 | 280,923, 601 | 3,110 | 13, 753, 467 |
| \$5,000 under \$10,000 | 46, 885 | 272, 836, 823 | 25,453 | 157, 671, 063 | 2, 430 | 15, 846, 687 |
| \$10,000 under \$15,000 | 2,120 | 24, 555,588 | 2, 034 | 24, 347, 386 | 410 | 4, 903, 741 |
| \$15,000 under \$20,000 | 509 | 8,494,570 | 696 | 11,962, 271 | 168 | 2, 917,009 |
| \$20,000 under $\$ 25,000$ | 183 | 3, 482,855 | 175 | 3, 855, 392 | 83 | 1,825,697 |
| \$25,000 under \$30,000 | 84 | 2, 241,936 | 72 | 1,947, 711 | 47 | 1,279, 921 |
| \$30,000 under \$40,000 | 73 | 2, 371,366 | 81 | 2, 640, 068 | 50 | 1,719, 100 |
| \$40,000 under \$50,000. | 16 | 715,662 | 32 | 1,421,367 | 34 | 1, 503, 295 |
| \$50,000 under \$75,000 | 18 | $9 \mathrm{95}, 750$ | 19 | 1, 151, 375 | 26 | 1,512,957 |
| \$75,000 under \$100,000. | 3 | 257, 425 | 10 | 874, 801 | 5 | 419,762 |
| \$100,000 under \$250,000 | 2 | 210,917 | 5 | 703, 675 | 12 | 1,643,729 |
| \$250,000 under \$500,000 |  |  |  |  | 4 | 1, 245, 402 |
| \$500,000 under \$1,000,000 |  |  |  |  | 1 | 695,651 |
| \$1,000,000 and over. |  |  |  |  |  |  |
| Total. | 332, 545 | 992, 295, 082 | 529,675 | 1,412, 997, 719 | 222, 406 | 192, 740,945 |
| Reported on Form 1040A not distributed. | (1) | 4, 861, 749, 775 | (1) | 58, 702, 664 | (1) | 148,323, 305 |
| Grand total | (1) | 5, 854, 044, 857 | (1) | 1,471,700, 383 | (1) | 341, 064, 250 |


| Size of specific source of income | Rents and royalties |  | Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount |
| Under $\$ 100$ | 26,803 | \$1,424, 907 | 13,975 | \$679,933 |
| \$100 under \$200 | 30,949 | 4,560,215 | 11,422 | 1,645, 107 |
| \$200 under $\$ 300$ | 28,051 | 6,880, 666 | 9,743 | 2,377,563 |
| \$300 under \$400. | 25, 722 | 8, 836, 761 | 7,857 | 2,707,859 |
| \$400 under \$500. | 21,649 | 9,665, 643 | 6,827 | 3,031, 616 |
| \$500 under \$1,000 | 65, 740 | 47, 054, 547 | 24,429 | 17,562,416 |
| \$1,000 under \$2,000. | 57,385 | 81, 637,653 | 25,331 | 36, 183, 714 |
| \$2,000 under \$3,000. | 27,025 | 65, 868, 750 | 12,571 | 30,425, 729 |
| \$3,000 under \$4,000. | 15,651 | 53, 879,387 | 6,622 | 22, 701, 343 |
| \$4,000 under $\$ 5,000$ | 9, 110 | 40,467, 424 | 3,546 | 15, 658, 473 |
| \$5,000 under \$10,000 | 11,565 | 75, 599, 115 | 3,112 | 20, 198, 678 |
| \$10,000 under $\$ 15,000$ | 1,515 | 18, 025, 197 | 532 | 6,357, 283 |
| \$15,000 under \$20,000. | 459 | 7, 878, 007 | 174 | 2,983, 214 |
| \$20,000 under \$25,000. | 144 | 3, 205, 202 | 77 | 1,695, 390 |
| \$25,000 under \$30,000 | 76 | 2, 080, 580 | 42 | 1,139,670 |
| \$30,000 under \$40,000. | 64 | 2, 195,330 | 34 | 1,170,830 |
| \$40,000 under \$50,000. | 26 | 1,159,511 | 17 | 752,047 |
| \$50,000 under \$75,000- | 28 | 1,670,282 | 22 | 1,286, 560 |
| \$75,000 under \$100,000. | 7 | 592, 263 | 5 | 441,032 |
| \$100,000 under \$2j0,000. | 7 | 958,468 | 4 | 585, 782 |
| \$250,000 under \$500,000. |  |  | 1 | 417, 088 |
| \$500,000 under $\$ 1,000,000$ |  |  |  |  |
|  |  |  |  |  |
| Total. <br> Reported on Form 1040A not distributed. <br> Grand total. | $\underset{\text { (1) }}{322} 066$ | $433,639,908$ $93,507,659$ | $\underset{(1)}{126,343}$ | $170,001,327$ |
|  | (1) | 527, 147, 567 | (1) | 227, 584, 999 |

[^4]Frequency distribution, by size of specific sources of income, for all individuals fling on Form 1040, showing for each source the number of returns and total amount, calendar year 1928

| Size of specifie source of income | Salaries, commissions, ete. |  | Business or profession |  | Dividends on stock of domestic corporations |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount |
| Under \$100. | 12. 442 | \$607,761 | 8,609 | \$421,515 | 99,535 | \$4, 883,441 |
| \$100 under \$200 | 11, 284 | 1,582,058 | 8.981 | 1,334,908 | 66,005 | 9, 216,962 |
| \$200 under \$300 | 9,352 | 2,242,027 | 8,755 | 2,172,777 | 48,617 | 11,947, 732 |
| \$300 under \$400. | 8,970 | 3, 034, 698 | 8,905 | 3, 108, 527 | 39, 423 | 13, 709,417 |
| \$ $\$ 00$ under $\$ 500$ | 7,482 | 3,313, 775 | 8,932 | 4,009, 744 | 32, 274 | 14, 767,948 |
| \$500 under \$1,000 | 36.309 | 26,344,447 | 50,173 | 37,921,449 | 109, 090 | 80, 089,628 |
| \$1,000 under \$2,000 | 93,819 | 141,841,557 | 133, 057 | 201, 700, 261 | 114,269 | 163. 501, 661 |
| \$2,000 under $\$ 3,000$ | 95, 568 | 233, 739,413 | 141,022 | 351,244, 691 | 62,309 | 152,356, 453 |
| \$3,000 under \$4.000 | 98, 143 | 340, 174, 911 | 122, 683 | 426, 242, 807 | 40,508 | 140, 107, 071 |
| \$4,000 under \$5,000. | 86, 822 | 388, 011, 849 | 80,399 | 358, 283, 985 | 28, 718 | 131,027, 237 |
| \$5,000 under \$10,000 | 347,414 | 2,309, 041, 546 | 131, 158 | 885,945, 895 | 70,513 | 493, 457.074 |
| \$10,000 under $\$ 15,000$ | 75,785 | 890.266, 118 | 26, 890 | 323,059, 901 | 27,758 | 334, 893.764 |
| \$15,000 under $\$ 20,000$ | 28,051 | 470, 143, 830 | 9, 229 | 158, 067, 872 | 14,266 | 245, 957,159 |
| \$20,000 under $\$ 25,000$ | 12,857 | 280, 638, 179 | 3,977 | 88,314,576 | 9, 023 | 200, 720.247 |
| \$25,000 under $\$ 30,000$ | 7,204 | 191,994, 220 | 2,160 | 58, 878, 403 | 5,928 | 161, 675, 248 |
| \$30,000 under \$40,000 | ¢, 972 | 235,345, 682 | 2,179 | 74, 530, 857 | 7.344 | 252, 859, 426 |
| \$40,000 under \$50,000 | 2,724 | 120,921,305 | 1,025 | 45,504, 948 | 4,238 | 189, 034, 245 |
| \$50,000 under \$75,000 | 2,750 | 162,685, 920 | 974 | 58,359, 805 | 5,244 | 318, 420.863 |
| \$75,000 under \$100,000 | 791 | 68, 827,353 | 331 | 28, 479,694 | 2,380 | 201, 088, 441 |
| \$100,000 under $\$ 250,000$ | 716 | 98,611,331 | 328 | 47,715, 408 | 3,196 | 469,990.029 |
| \$250,000 under $\$ 500,000$ | 67 | 21,915, 138 | 52 | 17,902,684 | 648 | 223, 480, 522 |
| \$500,000 under \$1,000,00 | 7 | 4,551, 849 | 17 | 10, 660, 533 | 226 | 154, 882, 666 |
| \$1,000,000 and over | 4 | 4,746, 256 | 1 | 1,391,590 | 117 | 234, 588, 213 |
| Reported on Form 1040A not distributed. $\qquad$ <br> Grand total | 945, 533 | 6,000,581, 223 | 749,837 | 3, 185, 252,830 | 791,579 | 4, 202, 655, 447 |
|  | (1) | 4.861,749, 775 | (1) | 58, 702, 664 | ${ }^{(1)}$ | 148,323,305 |
|  | (1) | 10, 862, 330, 998 | (1) | 3,243, 055, 494 | (1) | 4, 350, 978,752 |
| Size of specific source of in-come | Rent and royalties |  | Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years |  | Capital net gain from sale of assets held more than 2 years |  |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns; | Amount |
| Under \$100 | 49,431 | \$2, 576, 300 | 31, 051 | \$1,501, 944 | 355 | \$18,202 |
| \$100 under \$200 | 51, 913 | 7,630,063 | 25,497 | 3,701, 600 | 315 | 45,760 |
| \$200 under \$300 | 45, 124 | 11,071,330 | 21,644 | 5,298, 450 | 302 | 74,933 |
| \$300 under \$400 | 40,593 | 13, 958, 410 | 18,342 | 6,343, 247 | 278 | 95, 184 |
| \$400 under \$500. | 34,307 | 15,318, 532 | 16,269 | 7,261,598 | 266 | 119,904 |
| \$500 under \$1,000 | 105, 409 | 75, 516, 474 | 60, 904 | 44, 184, 687 | 1,236 | 900, 083 |
| \$1,000 under \$2,000 | 93,305 | 133,004,906 | 73,610 | 106, 147, 255 | 1,752 | 2,5¢0,867 |
| \$2,000 under \$3,000 | 45, 188 | 110, 208, 648 | 45,661 | 111,900, 216 | 1,340 | 3,321,373 |
| \$3,000 under \$4,000 | 27, 131 | 93, 476, 602 | 31,440 | 108,648, 668 | 1,071 | 3, 724, 687 |
| \$4,000 under \$5,000 | 17,197 | 76,667,538 | 23,141 | 103, 214, 411 | 951 | 4,265, 128 |
| \$5,000 under \$10,000 | 32,011 | 217,293,691 | 59,633 | 420, 181,956 | 3,286 | 24, 143,324 |
| \$10,000 under \$15,090 | 7,899 | 95, 183, 900 | 24,213 | 294, 400, 338 | 2,238 | 27, 576,070 |
| \$15,000 under \$20,000 | 3,123 | 53, 362,837 | 12,331 | 212,574, 322 | 1,705 | 29, 570, 922 |
| \$20,000 under \$25,000 | 1,474 | 32,980, 543 | 7,466 | 166, 152, 823 | 1,349 | 30, 136, 317 |
| \$25,000 under \$30,000 | 811 | 22,028, 474 | 4,798 | 130,682,390 | 1,103 | 30, 160, 008 |
| \$30,000 under \$40,000 | 870 | 29,941, 282 | 5,456 | 187,728,362 | 1,714 | 59, 251, 885 |
| \$40,000 under \$50,000 | 261 | 11,404, 848 | 2,907 | 129,311, 084 | 1,306 | 58, 555, 430 |
| \$50,000 under \$75,000 | 490 | 27,951, 231 | 3,104 | 186,793, 129 | 2,147 | 131,980, 974 |
| \$75,000 under \$100,000 | 149 | 12, 638, 036 | 1,227 | 105, 453, 333 | 1,228 | 106, 552, 950 |
| \$100,000 under \$250,000 | 112 | 15,780, 090 | 1,671 | 245, 206, 424 | 2, 425 | 371, 106, 833 |
| \$250,000 under \$500,000 | 18 | 7,385, 061 | 354 | 121, 566, 948 | 775 | 266, 577, 835 |
| \$500,000 under \$1,000,000 | , | 4, 417,746 | 121 | 79,231,963 | 358 | 254, 363, 871 |
| \$1,000,000 and over. | 1 | 1,214, 255 | 49 | 93, 072, 796 | 204 | 474, 677, 408 |
| Tota | 556, 822 | 1,071,010, 797 | 470, 889 | 2, 870,557, 944 | 27,704 | 1,879, 780,038 |
| Reported on Form 1040A not distributed. | (1) | 93, 507,659 | $\left.{ }^{1}\right)$ | 57,583,672 |  |  |
| Grand | (1) | 1,164, 518, 456 | $\left.{ }^{1}\right)$ | 2,928,141,616 | 27, 704 | 1,879, 780,038 |

[^5]INCOME FROM BUSINESS REPORTED BY INDIVIDUALS ON FORM 1040, FOR THE CALENDAR YEAR 1928

The net income from business (other than from partnerships) reported by individuals is classified below according to the nature of the business. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupation of or the total income reported by the person making the return.

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

The first table includes returns of net income of $\$ 5,000$ and over and is similar to the table published in the Statistics of Income for 1927. The two subsequent tables relate to the special tabulation for 1928 returns only, of 1040 returns with net incomes under $\$ 5,000$ (explained in detail on pp. 19-24), one table including the 1040 returns with net income under $\$ 5,000$ and the other table all 1040 returns; that is, returns of income under $\$ 5,000$ made on Form 1040 and all returns of net income of $\$ 5,000$ and over.

In connection with the tabulation of business income from 1040 returns with net income under $\$ 5,000$, it should be noted that, although the 1040 form is provided for the reporting of all business income, irrespective of the amount of the net income, some individuals with net income under $\$ 5,000$ and with income from business use the 1040 A form. As a result the tabulation of 1040 returns does not include all individual income from business.

Income from business, distributed by industrial groups, showing number of busi-
nessess and net proft from business reported on Form 1040, fled by individuals
having net income of $\$ 5,000$ and over, calendar year 1928; also grand totals for
prior years

| Industrial groups | Number of businesses reported | Per cent | Net profit from business | Per cent |
| :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries. | 18,861 | 8.57 | $\$ 121,723,333$ | 6.87 |
| Mining and quarrying | 1,112 | . 50 | 10, 716, 201 | . 61 |
| Manufacturing: |  |  |  |  |
| Food products, beverages, and tobacco. | 2, 723 | 1. 24 | 22,554, 256 | 1.27 |
| Textiles and textile products. | 2,518 | 1. 14 | 24, 105, 149 | 1.36 |
| Leather and leather products. | 210 | . 09 | 1, 895, 843 | . 11 |
| Rubber and related products. | 82 | . 04 | 711,993 | . 04 |
| Lumber and wood products. | 767 | . 35 | 7,034, 583 | .40 |
| Paper, pulp, and products. | 167 | . 08 | 1,757, 658 | . 10 |
| Printing and publishing | 2, 110 | . 96 | 17, 573, 964 | . 99 |
| Chemicals and allied substances | 439 | . 20 | 5,479, 272 | . 31 |
| Stone, clay, and glass products. | 552 | . 25 | 4,549,694 | . 26 |
| Metal and metal products.. | 1,980 | . 90 | 19,388, 451 | 1.09 |
| All other manufacturing industries | 1,133 | . 51 | 13, 765, 178 | . 77 |
| Total manufacturing | 12,681 | 5.76 | 118, 816, 041 | 6.70 |
| Construction. | 11,320 | 5.14 | 100, 331,917 | 5.66 |
| Transportation and other public utilities | 2,287 | 1. 04 | 17, 446, 737 | . 99 |
| Trade......-.......-.-........................ | 58,248 | 26. 46 | 424, 814, 948 | 23.97 |
| Service-professional, amusements, hotels, e | 86,384 | 39.24 | 710, 140, 205 | 40.07 |

Income from business, distributed by industrial groups, shouing number of businesses and net profit from business reported on Form 1040, filed by individuals having net income of $\$ 5,000$ and over, calendar year 1928; also grand totals for prior years-Continued

| Industrial groups | Number of businesses reported | Per cent | Net profit from business | Per cent |
| :---: | :---: | :---: | :---: | :---: |
| Finance--banking, insurance, real estate, stock and bond brokers, etc | 13, 042 | 5.92 | \$151, 949, 793 | 8. 57 |
| Business not sufficiently defined to be classed with any other division. | 16,224 | 7.37 | 116,315,936 | 6.56 |
| Grand total 1928 | 220, 159 | 100.00 | 1,772, 255, 111 | 100.00 |
| Grand total 1927 | 212,919 |  | 1,704, 175, 267 |  |
| Grand total 1926 | 218, 148 |  | 1, 738,522, 844 |  |
| Grand total 1925 | 203, 576 |  | 1,523,638,298 |  |
| Grand total 1924 | (1) |  | 1,290, 721, 756 |  |
| Grand total 1923 | (1) |  | 1,059, 472, 721 |  |
| Grand total 1022 | ${ }^{1}$ |  | 1, 012, 439, 906 |  |
| Grand total 1921 | ${ }^{1}$ |  | 816,040, 035 |  |
| Grand total 1920 | (1) |  | 1,398,069, 227 |  |

: Not available.
Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported on Form 1040 filed by individuals having net income under $\$ 5,000$, for the calendar year 1928

| Industrial groups | Number of businesses reported | Per cent | Net profit from business | Per cent |
| :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries. | 42,098 | 7.94 | \$107, 679, 719 | 7.62 |
| Mining and quarrying | 1,491 | . 28 | 3,752, 165 | . 27 |
| Manufacturing: |  |  |  |  |
| Food products, beverages, and tobacco | 10,455 | 1.97 | 27, 160,778 | 1.92 |
| Textiles and textile products. | 7,594 | 1. 43 | 19, 118,493 | 1.35 |
| Leather and leather products. | 681 | . 11 | 1,352, 239 | . 09 |
| Rubber and related products. | 223 | . 04 | 515,732 | . 04 |
| Lumber and wood products | 1,512 | . 28 | 3, 988, 793 | . 28 |
| Paper, pulp, and products | 206 | . 04 | 557, 099 | 04 |
| Printing and publishing | 5,231 | . 99 | 15, 299, 192 | 1.08 |
| Chemicals and allied substances | 557 | . 10 | 1,413, 369 | . 10 |
| Stone, clay, and glass products | 1,302 | . 25 | 3,616, 225 | . 26 |
| Metal and metal products. | 5,069 | . 96 | 13, 403, 628 | . 95 |
| All other manufacturing industries | 1,970 | . 37 | 5,325, 137 | . 38 |
| Total manufacturing | 34, 680 | 6. 54 | 91, 751, 185 | 6.49 |
| Construction | 32, 531 | 6.14 | 88, 781, 261 | 6.28 |
| Transportation and other public utilities | 8,582 | 1.62 | 23, 732,646 | 1. 68 |
| Trade. | 218, 250 | 41. 17 | 536, 430,642 | 37.96 |
| Service-professional, amusements, hotels, etc.......-.-- | 135,704 | 25.52 | 410, 714, 706 | 29.07 |
| Finance-banking, insurance, real estate, stock and bond brokers, ete | 15, 436 | 2.91 | 43, 445, 221 | 3.08 |
| Business not sufficiently defined to be classed with any other division. | 41,270 | 7.78 | 106, 710, 174 | 7.55 |
| Grand total 1928 | ${ }^{1} 530,135$ | 100.00 | ${ }^{2} 1,412,997,719$ | 100.00 |

[^6]Income from business, distributed by industrial groups, showing number of businesses and net profit from business reported by all individuals filing on Form 1040 for the calendar year 1928


1 Does not include number of businesses reported on Form 1040A.
${ }_{2}$ Does not include income from husinesses reported on Form 1040 A amounting to $\$ 58,702,664$ based on sample of returns. See text page 23.

## TAXES PAID OTHER THAN FEDERAL INCOME TAX

In the following table taxes, other than Federal income taxes or income and profits taxes paid foreign countries or possessions of the United States allowed as a deduction and reported in returns of net income of $\$ 5,000$ and over, are distributed by income classes. In column 1 is shown the amount of taxes reported under "Deductions" in the individual income tax return as item 12 on Form 1040, in accordance with the following instructions quoted from Form 1040:

Enter as item 12 personal taxes and all taxes on property not used in your business or profession, paid during the year, not including those assessed against local benefits of a kind tending to increase the value of the property assessed. Do not include taxes imposed by section 600 of the act upon sales by the manufacturer, Federal income taxes, taxes imposed upon your interest as shareholder of a corporation which are paid by the corporation without reimbursement from you, nor income and profits taxes claimed as a credit in item 52 on page 1 of the return.

In column 2 is shown the amount of taxes paid on business property or for carrying on business, as reported under business deductions in Schedule A, item 12, "Income from business or profession," and does not include Federal income taxes, taxes assessed against local benefits of a kind tending to increase the value of property, nor taxes imposed upon sales by manufacturers; neither does it include taxes reported on Form 1040F, Schedule of farm income and expenses.

The amounts distributed by States are shown in basic Table 8 (p. 91). The taxes reported in returns of net income under $\$ 5,000$ are not included, since the sample of the returns in this class is not considered sufficiently comprehensive to determine this item accurately.

Taxes paid other than Federal income tax, individual returns of net income of $\$ 5,000$ and over, distributed by income classes, calendar year 1928

| Income classes | Taxes paid included in general deductions | Taxes paid included in business deductions ! | Total |
| :---: | :---: | :---: | :---: |
| \$5,000 under $\$ 6,000$. | \$43, 357,483 | \$8, 953, 020 | \$52, 310, 503 |
| \$ 3,000 under \$7,000 | 33, 712, 152 | 6, 520,115 | 40, 232, 267 |
| \$7,000 under \$8,000. | 27, 219, 314 | 4,919,514 | 32, 138,828 |
| \$ $\times, 000$ under \$9,000 | 22, 697, 706 | 3, 679, 162 | 2fi, 376, 868 |
| \$9,000 under $\$ 10,000$ | 19, 409, 431 | 3,294,954 | 22, 704, 385 |
| *10,000 under \$11,000 | 15, 531, 944 | 2,537, 274 | 18,069, 218 |
| \$11,000 under \$12,000 | 13,994,892 | 2, 003, 784 | 15, 998, 676 |
| \$12,000 under \$13,000 | 12,307, 521 | 1, 639,425 | 13,946,946 |
| \$13,000 under \$14,000. | 11, 187,428 | 1,586, 344 | 12, 773, 772 |
| \$14,000 under \$15,000. | 10,068, 613 | 1,207,419 | 11,276,032 |
| \$15,000 under $\$ 20,000$ | 3x, 795, 217 | 4, 549,943 | 43, 345, 160 |
| \$20,000 under $\$ 25,000$ | 26, 344, 614 | 2, 405,363 | 28, 749,977 |
| \$25,000 under \$ $\$ 0,000$ | 18,750, 758 | 1,518, 418 | 20, 249, 176 |
| \$30,000 under \$ $\mathbf{0 , 0 0 0}$ | 2f, 883, 707 | 2, 035, 903 | 28, 919, 610 |
| \$40,000 under $\$ 50,000$ | 18,062,657 | 1,116, 212 | 19, 178,869 |
| \$50,000 under \$00,000. | 14, 118,380 | 803,927 | 14, 922, 307 |
| \$60,0C0 under \$70,000 | 12,993,991 | 520, 957 | 13, 514, 948 |
| \$70,000 under \$80,000 | 10, 303, 428 | 414,795 | 10, 718, 218 |
| \$80,000 under \$90,000 | 7,313, 685 | 219,082 | 7,532, 767 |
| \$90,000 under \$100,000 | 5, 696, 113 | 267,042 | 5, 963, 155 |
| \$100,000 under \$150,000. | 21, 289, 880 | 864, 875 | 22, 154, 755 |
| \$150,000 under \$200,000. | 12, 808, 588 | 264, 653 | 13,073, 241 |
| \$200,000 under \$250,000 | 7, 519, 944 | 256, 223 | 7,776, 187 |
| \$250,000 under \$300,000. | 6, 167, 225 | 356, 212 | 6,523, 437 |
| \$300,000 under $\$ 400,000$. | 7,642, 049 | 223, 879 | 7, 865, 928 |
| \$400,000 under \$500,000. | 4, 734, 723 | 27,969 | 4,762,692 |
| \$500,000 under \$750,000. | 7,097,684 | 133, 038 | 7,230,722 |
| \$750,000 under \$1,000,000 | 5, 138, 182 | 53,733 | 5,191,915 |
| \$1,000,000 under \$1,500,000 | 3, 443, 561 | 13, 198 | 3,456, 759 |
| \$1,500,000 under \$2,000,000. | 2, 809, 284 | 10,216 | 2,819, 500 |
| \$2,000,000 under \$3,000,000 | 3, 816, 296 | 26, 888 | 3,843, 184 |
| \$3,000,000 under \$4,000,000 | 788,801 | 20, 176 | 808,977 |
| \$4,000,000 under \$5,000,000. | 1,001,597 | 5,742 | 1,007,339 |
| \$5,000,000 and over. | 2, 435,301 | 22,070 | 2, 457, 371 |
| Total 1928 | 475, 422, 144 | 52, 471, 525 | 527, 893, 669 |
| Total 1927. | 440, 973, 832 | 44,995, 895 | 485, 969, 727 |

${ }^{2}$ See text page 16.

## WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom segregated by nature of obligation and by size of net income for individuals having net income of $\$ 5,000$ and over.

In connection with this table it should be noted that the amount of interest reported on the returns is the total amount received or accrued, whereas due to bond holdings being subject to considerable variation during the year the amount reported as bonds owned may include bonds for which no interest was received or accrued, and vice versa, the interest reported may include interest on bonds, which are not included in the amount reported as bonds owned.

Tax-exempt obligations reported in returns of net income of $\$ 5,000$ and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayer
\{Income returned for calendar year ended December 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

| Income classes | Amount owned |  |  | Interest received |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Obligations of States and Territories or political subdivisions thereof, wholly tax exempt | Wholly tax- exempt obli- gations of United States and its pos- sessions. and securities issued under Federal farm loan act, and partially tax- exempt; Lib- erty bonds, Treasury certificates of indebtedness Treasury sav- ings cerifif- cates and Treasury notes partially tas exempt | Total | Obliga- tions of States and Tersito- ries, or political subdivi- sions thereof, wholly tax exempt | Wholly taxexempt obligations of United States and its possessions, and securities issued under Federal farm loan act, and partially taxexempt; Liberty bonds, Treasury certificates of indebtedness, Treasury savings certificates and Treasury notes partially tas exempt |
| \$5,000 under | \$98, 100. 562 | \$35, 259, 038 | \$62, 841, 324 | \$4, 694, 730 | \$1, 893, 234 | \$2, 801. 466 |
| \$6,000 under \$7,000 | 93, 873, 234 | 36, 557. 079 | 57, 316, 155 | 4, 767, 239 | 2,014, 761. | 2. 747,478 |
| \$7,000 under $\$ 8,000$ | 88. 633,862 | 24, 072,219 | 59, 561, 643 | 4, 207, 588 | 1, 592, 457 | 2.615129 |
| \$8,000 under $\$ 9,000$ | 85. 7688.587 | 36, 759, 735 | 49,008. 852 | 4, 436. 742 | 2, 091, 909 | 2, 314. 833 |
| \$9,000 under \$10,000 | 72.512, 850 | 25, 384, 312 | 47, 128.488 | 4, 683.390 | 1,379.802 | 3, 303. 588 |
| \$10,090 under \$11,090 | 69, 588, 635 | 28, 36, 857 | 41.220 .778 | 3, 637. 685 | 1. 470833 | 2.166.852 |
| \$11,000 under \$12,000 | 59.527.878 | 23, 371, 423 | 36, 155, 455 | 298484 | 1259,837 | 1, 705, 031 |
| \$12,000 under \$13,000 | $60,888,079$ | 24, 799,458 | 36, 088. 621 | 3, 072, 824 | 1,423,393 | 1, 649, 431 |
| \$13,000 under $\$ 14,000$ | 64, 118,305 | 25, 239, 741 | 38, 878. 564 | 2,988.012 | 1,403. 205 | 1,581, 806 |
| \$14,000 under \$15,000 | 65, 384, 873 | 29,779 928 | 35, 601, 935 | 3 324, 818 | 1,507.425 | 1,817. 443 |
| \$15,000 under \$20,000 | 248, 853, 232 | 115.812.936 | 153, 040. 298 | 12.835. 521 | 5. 877,294 | 6, 988. 227 |
| \$20,000 under \$25,000 | 2:34, 221, 752 | 109,008. 189 | 125. 213.563 | 13.143. 799 | 6, 389, 462 | 6, 754, 337 |
| \$25,000 under \$30.000 | 174. 249, 332 | 88, 797, 531 | 85, 451, 801 | 9. 943.781 | 5. 169.682 | 4. 734.099 |
| \$30,000 under \$40,000 | 322, 210, 417 | 177, 971, 235 | 144.239.182 | 16, 252,912 | 9, 445, 432 | 6. 807.480 |
| \$40,000 under \$50,000 | 245. 805, 926 | 133, 639, 763 | 112, 166.163 | 12, 033, 362 | 7,027.096 | 5.056. 236 |
| \$50,000 under \$60,000. | 213, 782, 138 | 134, 321, 835 | 79, 4 0. 303 | 10, 294, 474 | 6. 761.845 | 3, 532. 629 |
| \$60,000 under \$70,000 | 189, 991, 758 | 119, 361, 034 | 70, 030,724 | 9. $919,2: 0^{\circ}$ | 6, 333, 848 | 3585,412 |
| \$70,000 under \$80,000. | 145, 741. 498 | 90, 213, 026 | 55. 528,472 | 7524,324 | 4. 821,651 | 2,702,673 |
| \$80,000 under \$90,000 | 165. 300.830 | 109, 059, 545 | 56. 241.285 | 8. 227.389 | 5, 517, 414 | 2,709, 975 |
| \$90,000 under \$100,000- | 137, 047, 215 | 96, 399, 211 | 40, 858,004 | 6. 517,988 | 4. 798.154 | 1. 718.834 |
| \$100,000 under \$150,000 | 464, 707. 051 | 318.590.980 | 146. 116.071 ! | 22, 797, 515 | 15.893 .913 | 6,903. 602 |
| \$150,000 under \$200,000 | 283,912,574 | $180.895,172$ | 103. 047, 402 | 15, $541,13{ }^{\text {a }}$ | 9. 334,652 | 6, 206, 484 |
| \$200.000 under \$250,000 | 218,635, 492 | 162, 4778.337 | 55, 958 155 | 11,329, 873 | 8, 707, 465 | 2, 622. 408 |
| \$250,000 under \$300,000. | 164. 159, 314 | 109.382. 705 | $54.776,639$ | 7,287,314 | 4,937, 685 | 2, 349, 629 |
| \$300,000 under \$400,000 | 266. 642, 613 | 184,048, 417 | 82 594, 19] | 11, 894, 855 | 8, 530319 | 3, 354,536 |
| \$400,000 under \$500,000 | 141.835, 702 | 104, 717.638 | 37, 118, 034 | 7.654, 210 | 5, 302. 132 | 2,352, 078 |
| \$500,009 under \$750,000. | 217,844.555 | 148,370. 223 | $69,474,329$ | 10, 797, 710 | 7 783, 829, | 3, 013, 881 |
| \$750,000 under \$1,000,000... | 104, 928, 349 | 77. 543,877 | 27.384, 482 | 4, 638, 903 | 3, 295, 933 | 1, 342, 970 |
| \$1,000,000 under \$1,500,000. | 133532,013 | 80,342 344 | 53. 189, 649 | 6, 518, 496 | 3. 889,893 | 2. 628. 603 |
| \$1,500,000 under \$2,000,000- | 133, 108, 481 | 95, 124, 500 | 37, 983,981 | 5, 819, 728 | 4,005, 212 | 1,814,516 |
| \$2,000,000 under $\$ 3,000,000-$ | 54. 274,348 | 45, 157, 234 | $9.117,094$ | 5, 184, 523 | 4,054.824 | 1, 129,699 |
| \$3,000,000 under \$4,000,000- | 59.819, 492 | 39,473, 667 | 20, 345, 825 | 2. 452, 163 | 1,374, 788 | 1. 077.375 |
| \$4,000,000 under \$5,000,000- | 60, 576, 300 | 32, 691. 000 | 27, 88, 300 | 3, 110, $8^{\circ} 9$ | 1,399.478 | 1,711.391 |
| \$5,000,000 and over......... | 214, 422, 423 | 111, 116.703 | 103305.723 | 7,604. 803 | 3,794 907 | 3. 809,896 |
| Total. | 5.374, 0006933 | 3, 159,268 005 | 2214,7326892 | 268, 192, 852 | 160, 462 795 | 107, 730057 |

## DISTRIBUTION BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of individual income-tax returns filed for the calendar year 1928, segregated by counties, by cities, and by townships having a population of 1,000 and over in the 1920 census, is shown in basic Table 11 (pp. 180-312). For this year the collectors of internal revenue were asked for an actual count of the index cards prepared from the returns filed in each collection district. For previous
years these data were very close approximations, calculated by measurement on the basis of a certain number of cards to the inch.

It should be noted, however, that absolute accuracy in the actual count of returns by the numerous civil divisions involved is impossible except through the expenditure of considerable time and money.

## SPECIAL TABULATION OF INDIVIDUAL RETURNS SHOWING NET INCOME UNDER $\$ 5,000$

The returns of net income under $\$ 5,000$ were tabulated for 1928 differently than for preceding years. In preparing the data it is usually expedient to estimate rather than to tabulate the items in these small returns, which in number now constitute about threefourths of the total individual income-tax returns filed. For 1928 returns, however, an attempt was made to obtain a more complete tabulation. In making comparisons with the estimates for preceding years, it should be noted, therefore, that differences, not only for net incomes under $\$ 5,000$ but also for net incomes of $\$ 5,000$ and over, may be due in part to the special method of obtaining the 1928 figures.

The usual method of estimating the data for net incomes under $\$ 5,000$ (as described in preceding volumes) consists of the use of samples. The number of returns filed is reported by the collector. Averages calculated for the various items from a sample for each State are applied to the total number of returns to secure estimates for the particular State. The samples are selected from both forms on which individual incomes are reported-Form 1040 for net income from salaries or wages of more than $\$ 5,000$ or income regardless of amount from business, profession, rents or sale of property, and Form 1040A for net income of not more than $\$ 5,000$, derived chiefly from salaries and wages. ${ }^{1}$ 'The 1040 returns with net income under $\$ 5,000$ are sent to Washington for audit, and are sampled by the statistical section for Statistics of Income estimates. For 1040A returns, which are audited in the collection districts, samples only are sent to Washington. The same size of sample has been selected for each collection district- $-2,000$ returns each for 1040 returns with net income under $\$ 5,000$ and for 1040 A returns, divided about equally between taxable and nontaxable returns. For 1927 this sample totaled about 250,000 returns, or about 8 per cent of the total number of returns showing net income under $\$ 5,000$. Since the total number of returns filed differs considerably from district to district, the proportion of the total number represented by the sample varies greatly.

In the special tabulation of returns for 1928 , it was possible to tabulate completely the data from all 1040 returns by the usual procedure used for 1040 returns with net income of $\$ 5,000$ and over. It was not feasible to make a similar complete tabulation for the 1040 A returns in the various collection districts or to transfer these returns to Washington for tabulation. The statistical data were therefore estimated as in earlier years, except that the sample was selected more in proportion to the total returns for the respective

[^7]districts, about 5 per cent of the 1040 A returns filed, with a specified minimum of 2,000 returns. Also additional evidence of the total amount for certain items was secured through a special tabulation of these items from the returns in the collectors' offices. The items tabulated were wages and salaries, dividends, total income, net income, and tax. The data for these items could not be tabulated by the usual mechanical procedure, including punch cards and tabulating machines. The totals were run directly from the returns, a process which was facilitated greatly by the comparative simplicity of the 1040 A return. The absolute accuracy of the results of such a process, however, depends to a large extent on the staff and time available in the various collectors' offices.

This special procedure for 1040 A returns also provided a more thorough search for net income of $\$ 5,000$ and over erroneously filed in Form 1040A. The collector is usually requested to forward such returns to Washington for inclusion with the tabulation of net incomes of $\$ 5,000$ and over. When the special tabulation was made further instructions were included that all 1040A returns with net income of $\$ 5,000$ and over should be excluded and sent to Washington for inclusion in the tabulated net incomes of $\$ 5,000$ and over. The 1928 Statistics of Income, therefore, may include in this net income class a more complete tabulation of net incomes of $\$ 5,000$ and over than in preceding years.

In the table below are shown the totals for the items tabulated from 1040 A returns in the collectors' offices compared with the estimates made by the sampling method. Since the special tabulation of the collectors included only returns filed to October 31, the totals as reported for each State were adjusted for the returns filed during the entire calendar year. The percentages of discrepancy between totals for the items tabulated and the estimates are also shown.

Individual returns on Form 1040A-Comparison of total income, wages and salaries, dividends, net income, and tax, as estimated in the Statistics of Income and as tabulated by the colleclors from the returns

|  | Collectors' special tabulation ${ }^{1}$ | Statistics of Income estimates | Ratio, Statistics of Income estimates to collectors' special tabulation |
| :---: | :---: | :---: | :---: |
| Net income ${ }^{2}$ : <br> Taxable returns |  |  | Per cent 105.1 |
| Nontaxable returns | 2, 158,931, 001 | 2, 223, 233,789 | 103.0 |
| Total. | 5, 206, 869,225 | 5, 425, 666, 140 | 104.2 |
| Tax | 8,300, 926 | 9, 657,697 | 116.3 |
| Total income ${ }^{2}$ | 5, 709, 615,629 | 5, 852, 090, 472 | 102.5 |
| Wages and salaries | 4, 927, 984, 032 | 4, 861, 749, 775 | 98.7 |
| Dividends. | 118,999, 039 | 148, 323, 305 | 124.6 |

${ }^{1}$ Tabulation for returns filed to Oct. 31, 1928, adjusted for returns filed during the entire calendar year.
${ }^{3}$ Including dividends.
The results of the collectors' special tabulation can not be regarded as the correct totals for the respective items. These figures, however, give additional evidence of the size of such items and, compared with the estimated totals, indicate the probable bias in the
estimates. It should be noted that the discrepancies are larger for items which may not appear in all returns, such as dividends, and for which the sample may therefore be less typical. The discrepancies for individual States are larger than for the United States. Since the collectors did not tabulate the data by net income classes, there is no additional information on the estimates by net income classes. ${ }^{2}$

The data for net income under $\$ 5,000$ published in this volume include the tabulated data for the 1040 returns and the estimated data from the sample for 1040A returns. The following tables show the items in basic Tables 2 and 7 for net income classes under $\$ 5,000$ segregated in to the tabulated 1040 returns and the estimated 1040A returns. These tables show that the data for about two-thirds of the number of returns of net income under $\$ 5,000$ were estimated for 1928.

Individual returns, Form 1040, net income less than \$5,000-Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before credit and tax credit of 25 per cent of tax on earned net income-Data tabulated from returns, not estimated
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]


[^8]Individual returns, Form 1040A, net income less than $\$ 5,000$-Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, average rate of tax on net income, personal exemption and credit for dependents, normal tax before tax credit and tax credit of 25 per cent of tax on earned net income-Data estimated, based on sample
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. See p. 1]

| Income classes | Number of returns | Net income ${ }^{1}$ | Tax after tax credits |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Net tax |  | A verage net tax per return | Average rate of tay on net income |
|  |  | \$14, 755, 238 |  |  |  | Per cent |
| Under $\$ 1,000{ }^{2}$ | 23,976 |  |  |  |  |  |
| Under $\$ 1,000 \ldots \ldots$ | 6,994 | 3,776, 691 - ${ }^{\text {a }}$-358 |  |  | \$4. 77 | 0.88 |
| \$1,000 under \$2,000 ${ }^{2}$ | 276, 027 | 444, 906, 710 ------- |  |  |  |  |
| \$1,000 under \$2,000. | 460, 953 | 801, 924, 163 | 1,36 | , 294 | 2.96 | . 17 |
| \$2,000 under \$3,000 ${ }^{2}$ | 201, 491 | 491,238, 194 |  |  |  |  |
| \$2,000 under \$3,000. | 398, 982 | 946, 956, 819 | 3,67 | , 350 | 9.21 | . 39 |
| \$3,000 under $\$ 4,000{ }^{2}$ | 257, 501 | 911, 0655,215 |  |  |  |  |
| \$3,000 under \$4,000. | 179, 719 |  | 2,3 |  | 13.13 | . 37 |
| \$4,000 under \$5,000 ${ }^{\text {2 }}$ | 83, 597 | 361, 268, 432 |  |  |  |  |
| \$4,000 under \$5,000 | 182,458 | 812,891, 379 | 2,22 |  | 12.20 | 27 |
| Total. | 2,071,698 | 5, 425, 666, 140 | 9,65 | , 697 | 7.86 | . 30 |
| Nontaxable ${ }^{2}$ | 842, 592 | 2,223,233, 889 |  |  |  |  |
| Taxable. | 1,229, 106 | 3, 202, 432, 351 | 9,65 | , 697 | 7.86 | . 30 |
| Income classes |  | Personal exemption and credit for dependents |  | Tax before tax credits |  |  |
|  |  | Nor | al tax | 5 per cent of tax on arned net income |
| Under \$1,000 ${ }^{2}$ |  |  |  | \$48, 67 | 335 |  |  |  |
| Under \$1,000 |  |  | 521 |  | 44, 480 | \$11, 122 |
| \$1,000 under \$2,000 ${ }^{2}$ |  | 708, 73 |  |  |  |  |
| \$1,000 under \$2,000.- |  | 684, 722 | 386 770 |  | 19, 058 | 454, 764 |
| \$2,000 under $\$ 3,000{ }^{2}$ |  | 721, 33 | 770 |  |  |  |
| \$2,000 under $\$ 3,000$ |  | 607,85 $1.028,3$ | 618 300 |  | 900, 468 | 1, 225, 118 |
| \$3,000 under $\$ 4,000$ under $\$ 4,000{ }^{2}$ |  | 1, 028,83 | 508 |  | 145, 408 | 786, 350 |
| \$4,000 under $\$ 5,000{ }^{2}$ |  | 373, 80 | 776 |  |  |  |
| \$4,000 under \$5,000. |  | 596,75 | 870 |  | 967,513 | 741,876 |
| Total. |  | 5, 179, 10 | 411 |  | 876,927 | 3, 219,230 |
| Nontaxable ${ }^{2}$ |  | 2,880,88 | 508 |  |  |  |
| Taxable. |  | 2, 298,21 | 903 | 12, | 876,927 | 3,219,230 |

1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
${ }^{2}$ Nontaxable. Specific exemptions exceed net income.
Individual returns, Form 1040, net income less than $\$ 5,000-$ Distribution of income by sources of income, general deductions and net income, by income classesData tabulated from returns, not estimated
[Income returned for the calendar year ended Dee. 31, 1028. Fiscal and fractional (part year) returns are included. See p. 1]

| Income classes | Wages and salaries | Business | Partnerships | Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years | Rents and royalties | Interest and other income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$1,000 | \$26, 825, 905 | \$41, 772, 346 | \$5, 008, 481 | \$9,336, 078 | \$33, 482, 401 | \$20, 563, 314 |
| \$1,000 under \$2,000. | 82, 415, 629 | 174, 436, 478 | 15, 197, 698 | 18, 467, 268 | 73, 366, 645 | 39, 077, 423 |
| \$2,000 under \$3,000. | 158, 507, 803 | 340, 942, 805 | 31, 667, 079 | 32, 583, 162 | 105, 540, 881 | 60, 886, 085 |
| \$3,000 under \$4,000. | 304, 047, 500 | 469,643, 166 | 60, 103, 057 | 48, 959, 867 | 124, 037, 496 | 78, 925, 639 |
| \$4,000 under \$5,000. | 420, 498, 245 | 386, 202, 924 | 75, 419,400 | 60, 654, 952 | 97, 212, 485 | 84, 563, 463 |
| Total | 982, 295, 082 | 1,412,997, 719 | 187, 395, 715 | 170,001, 327 | 433, 639,908 | 284, 015, 324 |

Individual returns, Form 1040 , net income less than $\$ 5,000$-Distribution of income by sources of income, general deductions and net income, by income classesData tabulated from returns, not estimated-Continued

| Income classes | Dividends on stock of domestic corporations | Fiduciary | Total income | General deductions |  |  | Net income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Miscella- neous | Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years | Contributions |  |
| Under \$1,000. | \$15, 575, 031 | \$2, 110, 251 | \$154, 673, 807 | \$97, 821, 341 | \$7, 322, 386 | \$3, 526, 785 | \$46, 003, 295 |
| \$1,000 under \$2,000. | 22,941, 979 | 4,666,766 | 430, 569, 886 | 135, 540, 304 | 7,608,321 | 7, 420, 197 | 280, 001, 064 |
| \$2,000 under \$3,000. | 37, 236, 486 | 8,046, 977 | 775, 411, 278 | 162, 184, 270 | 7,959,061 | 12, 562, 017 | 592, 705, 930 |
| \$3,000 under \$4,000. | 50, 634, 457 | 11, 368, 857 | 1, 147, 719,439 | 192, 339, 810 | 8,628, 930 | 17, 648, 302 | 924, 102, 397 |
| \$4,000 under \$5,000 | 66, 352, 992 | 13, 048, 846 | 1, 203, 953, 307 | 178, 612, 653 | 7,801, 531 | 20, 652, 109 | 996, 887, 014 |
| Total. | 192, 740, 945 | 39, 241, 697 | 3, 712, 327, 717 | 766, 498, 378 | 39, 220,229 | 61, 809, 410 | 2,844,699,700 |

Individual returns, Form 1040A, net income less than $\$ 5,000-$ Distribution of income by sources of income, general deductions, and net income, by income classes-data estimated based on sample
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and Iractional (part year) returns are included. See p. 1]


Tabulations of special items, covering the income from business and the size of income from specific sources, which in preceding years were confined to returns of net income of $\$ 5,000$ and over, were extended for 1928 to include all 1040 returns-that is, net income under $\$ 5,000$ made on Form 1040 as well as the net income over $\$ 5,000$. These tables are included with the tables in their respective sections of the report, for individual income from business on pages 14-16 and for the size of individual income from specific sources on pages 11-13.

INDIVIDUAL INCOME-TAX RETURNS, FORM 1040, SHOWING NO NET INCOME
As noted on page 2, the general tables in the Statistics of Income volumes do not include data for returns which show no net income. Such returns are filed in accordance with the statutory requirements that every individual with gross income of $\$ 5,000$ and over file an income-tax return irrespective of the size of the net income. In preceding years no tabulation whatever was made from such returns. As a result of the special tabulation of all 1040 returns for 1928, a separate tabulation was made of 1040 returns with no net income, which is shown below. These data as in previous years are not included in the general tables.

Individual returns, Form 1040 , no net income, showing number of returns, sources of income, and deductions

| Number of returns. | 72,829 |
| :---: | :---: |
| Distribution | Amount |
| Wages and salaries | \$82, 192, 943 |
| Business | 32, 811, 434 |
| Partnerships Profit from sale of real estate, stocks, bonds, ete., other than capital net gain from sale of assets | 16,631, 405 |
|  | 53, 584, 219 |
| Capital net gain from sale of assets held more than 2 year |  |
| Interest on Government obligations not wholly exempt from tax | 1, 763,394 |
| Dividends on stock of domestic corporations. | 88, 983,529 |
| Fiduciary | 17,576,508 |
| Total income. | 420,648,513 |
| Taxes paid other than income tax. | 125, 489,559 |
| Contributions, | 8,464, 572 |
| Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years |  |
|  | 640, 846,923 |
| Total deductions | 919,8f1, 885 |
| Deficit | 499, 213,372 |

## PARTNERSHIP RETURNS OF INCOME

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

The number of partnership returns filed for 1917-1928, inclusive, is as follows:

| Year- | Number | Year- | Number |
| :---: | :---: | :---: | :---: |
| 1917 | 31, 701 | 1923 | 304, 996 |
| 1918 | 100, 728 | 1924 | 321, 158 |
| 1919 | 175, 898 | 1925 | 309, 414 |
| 1920 | 240, 767 | 1926 | 295, 425 |
| 1921 | 259, 359 | 1927 | 282, 841 |
| 1922 | 287, 959 | 1928 | 272, 127 |

## CORPORATION INCOME-TAX RETURNS

The income-tax returns filed by corporations for 1928 numbered 495,892 , as against 475,031 for the calendar year 1927. Of the total number of returns for $1928,268,783$ were filed by corporations reporting net income, 174,828 by active corporations reporting no net income, and 52,281 by inactive corporations reporting no net income. The returns filed included 9,300 consolidated returns for groups of affiliated corporations, of which 5,870 returns showed net income and 3,430 showed no net income. The aggregate net income of all corporations reporting net income was $\$ 10,617,741,157$ and the tax liability was $\$ 1,184,142,142$. The aggregate net income of corporations filing consolidated returns was $\$ 5,060,379,870$ and the tax liability was $\$ 591,382,299$.

The Statistics of Income for 1928 includes for the first time a complete separate tabulation of returns filed for fiscal years (not ending December) and for fractional (part) years. (See pp. 19-24.) Thus it is possible for the first time to segregate data for calendar-year accounting periods and for other accounting periods. In addition, for the first time, a special tabulation of data from consolidated returns makes it possible to appraise their significance. (See pp. 33-35.) Consolidated returns represent the combined return of affiliated corporations filing under the provisions of the income tax law, which authorizes such groups of corporations to submit a consolidated income-tax return of the combined income, deductions, and tax for the affiliated concerns.

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

The table immediately following shows the returns of corporations distributed by industrial groups and segregated according to "Corporations reporting net income," "Corporations reporting no net income," and "Inactive corporations-no income data reported." Basic Table 12 (p. 314) shows the returns distributed by States and Territories and likewise by those showing net income, no net income, and inactive.

In analyzing the data compiled for corporations classified under "Finance-banking, insurance, real estate and holding companies, stock and bond brokers," etc., allowances should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling $\$ 517,000,000$, represent (1) 4 per cent of the mean of the reserve funds and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of section 203 of the revenue act of 1928. See also T. D. 4231.)

These special deductions for life insurance companies in basic Tables 14 and 15 (pp. 318-333) are included in "miscellaneous deductions" under "statutory deductions."

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, net loss for prior years, and income tax; also inactive corporations reporting no income data, calendar year $1928^{1}$

| Industrial groups | Total number of returns | Corporations reporting net income |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns | Per cent of total reporting | Gross income ${ }^{2}$ | Deductions |
| Agriculture and related industries | 10,265 | 4, 504 | 43.88 | $\$ 636,640,548$ | \$556, 164, 068 |
| Mining and quarrying | 18,793 | 5,183 | 27.58 | $2,501,468,484$ | 2, 168, 789,763 |
| Manufacturing: <br> Food products, beverages, and tobacco |  |  |  |  | $12,092,531,586$ |
|  |  |  |  |  |  |
|  | 15,404 | 9,082 | 58,96 | 12, 732, 301, 753 |  |
| Textiles and textile products.......-- | 14,508 | 8,076 | 55.67 | $5,702,986,155$ |  |
| Leather and leather products. | 2,440 | 1,362 | 55.82 | 1, 325, 306, 342 | 1, 247,881, 067 |
| Rubber and related products | 723 | 349 | 48.27 | 932, 047, 622 | 887, 403, 091 |
| Lumber and wood products. | 7,947 | 4,200 | 53.98 | 2,052,903, 133 | 1,910, 706,475 |
| Paper, pulp, and products. | 2,093 | 1,345 | 64.25 | 1, 374, 721,684 | 1, 256, 132, 174 |
| Printing and publishing | 11, 127 | 7,070 | 63.54 | 2, 329, 669, 702 | 2, 086,019, 740 |
| Chemicals and allied substances | 7, 501 | 4,231 | 56.41 | 8,772, 465, 670 | 7,924, 339, 168 |
| Stone, clay, and glass products | 4,852 | 2, 676 | 55.15 | 1,384, 910, 106 | 1, 222,903, 252 |
| Metal and metal products. | 20,695 | 12,252 | 59.20 | 18, 847, 895,617 | 16,937, 892, 082 |
| All other manufacturing industries | 8,487 | 4,274 | 50.36 | 1,993, 751,091 | 1,797, 752, 193 |
| Total manufacturing | 95,777 | 55,007 | 57.43 | 57,458, 958, 875 | 52, 714, 697,391 |
|  | 18,770 | 10,179 | 54.23 | 2, 317, 186,317 | 2,146, 280,436 |
| Transportation and other public utilities. | 23, 662 | 13.882 | 58.67 | 14, 263, 775, 359 | 12,450, 687, 810 |
| Trade. | 129,766 | 79,745 | 61.45 | 34, $824,463,650$ | 33, 577, 601, 549 |
| Service-professional, amusements, hotels, etc. | 36,829 | 19,008 | 51.61 | 2, 784, 160,561 | 2,529, 974,485 |
| Finance-banking, insurance, real estate and holding companies, stock and |  |  |  |  |  |
| bond brokers, eto...-....- | 145,433 16,597 | 80,315 960 | 55. 5.78 5. | $14,476,370,262$ $25,411,195$ | $\begin{array}{r} 312,505,027,636 \\ 22,470,956 \end{array}$ |
| Grand total. | 495,892 | 268, 783 | 54.20 | 129, 289, 435, 251 | 118,671,694,094 |


| Industrial groups | Corporations reporting net income-Continued |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Net income | Net loss for prior year | Income tax |  | Per cent of total tax |
|  |  |  | Amount | Per cent of net income |  |
| Agriculture and related industries Mining and quarrying. | $\begin{gathered} \$ 80,476,480 \\ 332.678 .721 \end{gathered}$ | $\begin{aligned} & \$ 5,431,359 \\ & 19,151,653 \end{aligned}$ | $\$ 8,216,675$ $36,751,194$ | 10.21 11.05 | 0.69 3.10 |
| Manufacturing: <br> Food products, beverages, and tobacco. |  |  |  |  |  |
|  |  |  |  |  |  |
|  | 639, 770, 167 | 16, 969,756 | 72, 939,438 | 11.40 | 6. 16 |
| Textiles and textile products.....-- | 351, 849, 592 | 13, 748, 454 | 39, 355,411 | 11. 19 | 3. 32 |
| Leather and leather products.....- | 77, 425, 275 | 1,732,849 | 8,892,440 | 11.49 | . 75 |
| Rubber and related products. | 44, 644, 531 | 1,399, 991 | 5,149,327 | 11. 53 | . 44 |
| Lumber and wood products. | 142, 196, 658 | 8,407, 881 | 15, 210, 319 | 10.70 | 1. 28 |
| Paper, pulp, and products.- | 118, 589, 510 | 1, 985, 323 | 13, 768, 110 | 1161 | 1.16 |
| Printing and pubishing-........-.- | 243, 649, 962 | 4, 560,170 | 27, 309, 811 | 11.21 | 2.31 |
| Chemicals and allied substances... | 848, 120, 502 | 14, 826, 214 | 99, 001,700 | 11.67 | 8.36 |
| Stone, clay, and glass products | 172, 006, 854 | 3, 402, 894 | 19, 770,019 | 11.49 | 1. 67 |
| Metal and metal products --...-.-- | 1, 910, 003, 535 | 42,463,537 | 221, 838,435 | 11.61 | 18. 74 |
| All other manufacturing industries. | 195, 998,898 | 7, 814, 146 | 21, 701, 600 | 11.07 | 1.83 |
| Total manufacturing.-..........- | 4, 744, 261,484 | 117, 311, 215 | 544, 936, 610 | 11.49 | 46.02 |
| Construction <br> Transportation and other public utilities. $\qquad$ | 170, 905, 881 | 10, 882, 910 | 17, 175, 226 | 10.05 | 1.45 |
|  |  |  |  |  |  |
|  hotels, etc <br> Finance--banking, insurance, real estate and holding companies, stock and bond brokers, etc. <br> Nature of business not given. | 1, $246,862,101$ | 29, 108, 711 | 211,681,433 | 11.68 | 17.88 |
|  | $1,246,862,101$ $254,186,076$ | 42, 133, 224 $13,632,257$ | $126,332,363$ $25,501,395$ | 10.13 10.03 | 10.67 2.15 |
|  | 1,971, 342, 626 | $63,311,217$ | 213, 238,072 | 10.82 | 18.01 |
|  | 3,940, 239 | 179,630 | 23, 309, 174 | 7.85 | 18.01 |
| Grand total. | 10,617, 741, 157 | 301, 146, 176 | 1, 184, 142,142 | 11.15 | 100.00 |

[^9]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, net loss for prior years, and income tax; also inactive corporations reporting no income data, calendar year 1928-Continued

| Industrial groups | Corporations reporting no net income |  |  |  |  | Inactive corpora-tions-no income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Per cent of total reporting | Gross income ${ }^{2}$ | Deductions | Deficit | Number of returns | Per cent |
| Agriculture and related industries. | 4,679 | 45.58 | \$188, 503, 412 | \$238, 595, 464 | \$50, 092, 052 | 1,082 | 10.54 |
| Mining and quarry- ing | 7,750 | 41.24 | 1,087, 744, 849 | 1,295, 160,594 | 207, 415,745 | 5,860 | 31.18 |
| Manufacturing: <br> Food products, beverages, and tobacco.-.-.... | 5,586 | 36.26 | 1,516,525,820 | 1,596, 491, 024 | 79,965, 204 | 736 | 4. 78 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Testiles and textile products | -6,098 | 42.03 | 2, 134, 380,347 | 2, 290, 108,943 | 155, 728, 596 | 334 |  |
| Leather and leath- |  |  |  |  |  |  | 2. 30 |
| er products....- | - 1,015 | 41.60 | 396, 514, 268 | 424, 552, 232 | 28, 037,964 | 63 | 2,58 |
| Rubber and related products.. | 331 | 45.78 | 454, 121, 683 | 500, 108,899 | 45,987, 216 | 43 | 5.95 |
| Lumber and wood products.. | 3,367 | 42.37 | 789, 281, 339 | 860, 774, 242 | 71, 492, 903 | 290 |  |
| Paper, pulp, and products. | - 678 | 32.39 | 352, 795, 894 | 367, 754, 840 | 14,958,946 | 70 | 3.35 |
| Printing and pub- |  |  | 350, 275, 071 | 384, 378,867 | 34, 103, 796 |  |  |
| Chemising .....-.- | - 3,703 | 33.28 |  |  |  | 354 | 3.18 |
| Chemicals andallied substances . | - 2,820 | 37.59 | 778,525,650 | 838,314, 904 | 59,789, 254 | 450 | 6. 00 |
| Stone, clay, and | 1,933 | 39.84 | 259,910, 841 | 292, 428, 769 | 32, 517,928 | 243 |  |
| glass products <br> Metal and metal |  |  |  |  |  |  | 5.01 |
| produets.....--- | 7,479 | 36.14 | 2, 326,046, 807 | 2, 581, 021, 391 | 254, 974, 684 | 964 | 4. 66 |
| All other manu- |  |  |  |  |  |  |  |
| tries.-........--- | - 3,556 | 41.90 | 455, 591, 781 | 511, 760, 532 | 56, 178,751 | 657 | 7.74 |
| Total manufacturing | 36, 506 | 38.18 | 9,813, 960, 501 | 10, 647, 704, 643 | 833, 735, 142 | 4,204 | 4. 39 |
| Construction Trausportation and other public atilities. $\qquad$ | 7,117 | 37.92 | 661, 088,717 | $732,4.57,825$ | 71, 369, 108 | 1, 474 | 7.85 |
|  |  |  |  |  |  |  |  |
|  | $\begin{array}{r} 7,422 \\ 46,602 \end{array}$ | $35.91$ | 1, 538, 134,780 | 1, 711, 304, 554 | $355,514,371$ | $\begin{aligned} & 2,358 \\ & 3,419 \end{aligned}$ | 9.962.64 |
| Trade. |  |  | 8,379, 620,447 | $8,735,134,818$ |  |  |  |
| Service-professional, amusements. hotels, ete | 14,518 | 39.42 | 1, 043,450,492 | 1,170,150,805 | 126,709, 313 | 3,303 | 8.97 |
| Finance-banking, insurance, real estate and holding companies, stock and bond brokers, etc. $\qquad$ | - 48,824 | 33.57 | 5, 231,321, 782 | ${ }^{3} 5,797,520,780$ | 566, 198, 998 | 16, 294 | 11. 20 |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
| Nature of business not given. | - 1,350 | 8.14 | 21,638, 600 | 5,707, 520,780 | 560, 198, 08 | 1,204 |  |
|  |  |  |  | 28,558, 345 | 6,919,745 | 14,287 | 86.08 |
| Grand total....- | -174,828 | 35. 26 | 27,965,472, 580 | $30,356,596,828$ | 2,391,124,248 | 8 52,281 | 10.54 |

2 Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.
${ }^{3}$ Includes special nonexpense deductions of life insurance companies. (See p. 25).

## NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

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

These excess net losses being of prior origin are, therefore, not included in the current year deductions in arriving at the net income figure. Only the reported "net loss for prior year" which is taken as a deduction is tabulated; the excess loss carried to subsequent years is not tabulated.
"Net loss for prior year" reported and effective as a deduction in determining net income in the corporation returns filed for the calendar years 1922 to 1928 , inclusive, and fiscal year returns to June 30 of the succeeding year (see p.1) is given below:

| Return for year- | Amount | Return for year- | Amount |
| :---: | :---: | :---: | :---: |
| 1922 | \$501, 780, 287 | 1926 | \$235, 851, 012 |
| 1923 | 578, 307, 088 | 1927 | 244, 293, 375 |
| 1924 | 219, 727, 166 | 1928 | 301, 146, 176 |
| 1925. | 243, 078, 565 |  | 101, 14, 176 |

## AMOUNT OF CORPORATION NET INCOME EXEMPT FROM AND AMOUNT SUBJECT TO TAX

The corporation net income subject to tax is reduced by a credit of $\$ 3,000$ allowed corporations with net income of $\$ 25,000$ or less. For corporations with net income in excess of $\$ 25,000$ but not in excess of $\$ 25,360$, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than $\$ 3,000$. The revenue act of 1928 increased the credit from $\$ 2,000$ to $\$ 3,000$, this change affecting some of the fiscal year returns included. A deduction for "net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to, and the amount subject to, tax in corporation returns for 1928, are shown below:

Estimated total of net income not subject to tax......
761, 985, 368
Estimated net income subject to tax (estimated on the
basis of capitalizing tax liability)

## INCOME AND PROFITS TAXES PAID BY CORPORATIONS TO FOREIGN COUNTRIES OR POSSESSIONS OF THE UNITED STATES

The amounts reported by corporations for income and profits taxes paid foreign countries or possessions of the United States are shown below for the years 1925-1928, inclusive. These amounts are

[^10]tax credits and should be deducted from the net tax shown in the various tables in the report to arrive at the tax payable to the United States.

|  | Income and profits laxes paid foreign countries |  |
| :---: | :---: | :---: |
| Year- |  | Ainount |
| 1925 |  | \$20, 139, 995 |
| 192 |  | 21, 653, 994 |
| 192 |  | 24, 236, 955 |
| 192 |  | 32, 487, 634 |

## DIVIDEND DISTRIBUTION

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 1928, is shown by States and Territories in basic Table 13 (p. 317) and by industrial divisions in basic Table 14 (pp. 318-328). A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1928, inclusive, for all corporations is given below:

Cash and stock dividends paid by corporations other than life insurance companies, 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, 969, 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, 317, 301, 320 | 502,489, 520 | 372, 173, 187 | 41, 941,847 |
| 1926 | 5, 945, 292, 657 | 757, 649, 610 | 5, 530, 210, 586 | 716, 219, 451 | 415. 082.071 | 41, 430, 159 |
| 192; ${ }^{1}$ | 6, 423, 176, 206 | 702, 501, 245 | 5, 785, 475, 573 | 642, 177, 901 | 637, 700, 633 | 60, 323, 344 |
| 1928 | 7, 073, 723, 451 | 550, 128, 426 | 6, 585, 169, 181 | 509, 852, 997 | 488, 554, 270 | 40.275, 429 |

1 Corrected figures.

## COMPILED RECEIPTS AND STATUTORY DEDUCTIONS (CORPORATION RETURNS)

An income statement showing an analysis of compiled receipts and statutory deductions shown on corporation income-tax returns is presented in basic Table 14 (pp. 318-328). Compiled receipts consist of reported taxable income (gross sales, and net profits from operations other than the amounts reported as gross sales, interest received, net profits from the sale of capital assets, and other items of taxable income grouped as "miscellaneous") and nontaxable income items of major importance (dividends on capital stock of domestic corporations, and interest on Federal, State, and municipal bonds). Statutory deductions consist of such items as cost of goods sold, interest paid, taxes paid (other than the income and profits taxes), bad debts, depreciation, and depletion, together with miscellaneous additional items. ${ }^{2}$

This basic table also shows the compiled net profit (or compiled net deficit), statutory net income, total income tax, and compiled net profit after deducting tax. Compiled net profit is the excess of

[^11]compiled receipts over statutory deductions, and compiled net deficit is the excess of statutory deductions over compiled receipts.

Part 1 of this basic table shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 15, pages 330-333, shows for all corporations the income and deduction items expressed in percentages of such total receipts as are compiled.

For all corporations, compiled net profits were reported at $\$ 10$,$736,745,731$ for 1928, as compared to $\$ 8,669,046,354$ for 1927 -an increase of about 24 per cent. Corporations reporting net income showed compiled net profits of $\$ 12,700,843,600$ for 1928 , as compared to $\$ 10,694,149,273$ for 1927 . Corporations reporting no net income showed compiled net deficits of $\$ 1,964,097,869$, as compared to $\$ 2,025,102,919$ for 1927.

## REVISED ITEMS IN INCOME STATEMENT OF COMPILED RECEIPTS AND STATUTORY DEDUCTIONS, CORPORATION RETURNS, STATISTICS OF INCOME FOR 1927

In the Statistics of Income for 1927, in Table 14, "Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups," certain items were incorrectly presented, and the revised figures, together with the original figures, are shown on page 329.

## CORPORATION RETURNS, DISTRIBUTION BY SIZE OF NET INCOME AND DEFICIT

The following table shows for corporations, distributed by size of net income, size of deficit, and inactive corporations, the number of returns, amount of net income or deficit, amount of tax, and relative percentages. Basic Table 18 (pp. 375-379) shows the returns distributed by size of net income and deficit, by industrial divisions.

Number of relurns, amount of net income and of tax for all corporations, distributed by size of net income and deficit

| Size of net income | Number of returns showing net income | Per cent | Amount of net income | Per cent | Amount of tax | Per cent |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under $\$ 1,000$ | 68, 466 | 25. 47 | \$28,667, 760 | 0.27 | \$7, 187 | 0.001 |
| \$1,000 under \$2,000 | 42, 161 | 15. 69 | 62, 624, 798 | . 59 | 22,393 | . 002 |
| \$2,000 under \$3,000 | 35,930 | 13.37 | 90, 128, 066 | . 85 | 43,233 | . 004 |
| \$3,000 under \$4,000. | 19,392 | 7.22 | 66, 724, 327 | . 63 | 942, 161 | . 079 |
| \$4,000 under \$5,000 | 11,811 | 4.39 | 52, 757, 599 | . 50 | 1,821, 152 | . 154 |
| \$5,000 under \$10,000. | 29,876 | 11.11 | 211, 526, 272 | 1. 99 | 12, 749, 228 | 1.08 |
| \$10,000 under \$15,000 | 13,707 | 5.10 | 168, 261,530 | 1. 58 | 13, 539, 265 | 1. 14 |
| \$15.000 under \$20,000. | 8,268 | 3.08 | 143, 246, 122 | 1. 35 | 12,934, 116 | 1. 09 |
| \$20,000 under \$25,000 | 6,953 | 2. 59 | 156, 097, 554 | 1. 47 | 15, 253, 905 | 1.29 |
| \$25,000 under \$50,000 | 12,480 | 4.64 | 445, 894, 631 | 4. 20 | 49, 250, 105 | 4. 16 |
| \$50,000 under \$100,000 | 8, 734 | 3.25 | 609, 179, 215 | 5.73 | 69, 059, 120 | 5.83 |
| \$100,000 under \$250,000 | 6, 194 | 2.30 | 959, 922,545 | 9.04 | 110, 133, 843 | 9.30 |
| \$250,000 under \$500,000 | 2, 267 | . 84 | 794, 020, 678 | 7.48 | 91, 943, 555 | 7.76 |
| \$500,000 under \$1,000,000 | 1,286 | . 48 | 898, 405, 169 | 8.46 | 105, 100, 458 | 8.88 |
| \$1,000,000 under \$5,000,000 | 1,029 | . 38 | 2, 119,925,678 | 19.97 | 247, 315, 472 | 20.89 |
| \$5,000,000 and over. | 229 | . 09 | 3,810, 359, 213 | 35.89 | 454, 026,949 | 38.34 |
| Total for returnssho net income. | 268, 783 | 100.00 | 10, 617, 741, 157 | 100. 00 | 1,184, 142, 142 | 100. 00 |

Number of returns, amount of net income and of tax for all corporations, distributed by size of net income and deficit-Continued

| Size of deficit | Number of returns showing no net income | Per cent | Amount of deficit | Per cent |
| :---: | :---: | :---: | :---: | :---: |
| Under \$1,000. | 54, 633 | 31.25 | \$21,901, 102 | 0.92 |
| \$1,000 under \$2,000. | 24,811 | 14. 19 | 36, 402, 854 | 1.52 |
| \$2,003 under \$3,000 | 16,576 | 9.48 | 41, 173,010 | 1.72 |
| \$3,000 under \$4,000 | 11,907 | 6.81 | 41, 417,367 | 1.73 |
| \$4,000 under \$5,000. | 8,827 | 5.05 | 39, 568, 299 | 1. 66 |
| \$5,000 under \$10,000. | 23, 457 | 13.42 | 166, 745, 650 | 6.97 |
| \$10,000 under \$15,000 | 10, 424 | 5.96 | 127, 633, 647 | 5. 34 |
| \$15,000 under \$20,000 | 5, 789 | 3.31 | 100, 067, 053 | 4.19 |
| \$20,000 under \$25,000 | 3, 619 | 2. 07 | 80, 838,677 | 3.38 |
| \$25,000 under \$50,000 | 7. 707 | 4.41 | 268, 262, 158 | 11. 22 |
| \$50,000 under \$100,000 | 3,990 | 2.28 | 276,902, 138 | 11.58 |
| \$100,000 under \$250,000 | 2,048 | 1.17 | 311, 303, 871 | 13. 02 |
| \$250,000 under \$500,000 | 507 | . 32 | 193, 694, 881 | 8.10 |
| \$500,000 under \$1,600,000 | 287 | . 16 | 200, 947, 313 | 8.40 |
| \$1,000,000 ander \$5,000,000 | 180 | . 11 | 342, 217, 717 | 14.31 |
| \$5,000,000 and over. | 10 | . 01 | 142, 048, 511 | 5.94 |
| Total for returns showing defi | 174,828 | 100.00 | 2, 391, 124, 248 | 100.00 |
| Inactive corporations, no income da | 52, 281 |  |  |  |

## ASSETS AND LIABILITLES (CORPORATION RETURNS)

In the tables immediately following are shown, for 384,548 corporations out of 495,892 filing income-tax returns, a summary statement of the principal assets and liabilities as of December 31, 1928, or at the close of the fiscal year nearest thereto, and a comparative statement showing, by size of net income, the number of corporation returns filed and the number of balance sheets tabulated. The variance between the number of balance sheets tabulated and the number of returns filed is due to the data for assets and liabilities not being reported on all returns. In Tables 19 and 20 (pp. 380-387) are shown the same data by industrial groups for corporations reporting net income and no net income and in aggregate for all corporations.

In the analysis of the balance sheets, items not otherwise distributed are included in "miscellaneous assets" or "miscellaneous liabilities." Some of these items are-

Miscellaneous assets.-Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; patents, good will, formulas, trade-marks, etc.

Miscellaneous liabilities.-Reserves; accrued expenses; unadjusted credits; deposits (time, saving, demand, etc.) reported by banks; reserves; other funds, capital stock, and surplus for life insurance companies.

Assets and liabilities-Statement prepared from income-tax returns of corporations submitting balance sheets, showing major assets and liabilities as of December 31, 1928, or at the close of the fiscal year nearest thereto, by corporations reporting net income and no net income

| Assets and liabilities | Aggregate | Corporations reporting net income | Corporations reporting no net income |
| :---: | :---: | :---: | :---: |
| Assets |  |  |  |
| Cash (in till and deposits in banks) -------.-- | \$21, 952, 418, 960 | \$18, 655, 142, 544 | \$3, 297, 276, 416 |
| Notes receivable; ${ }^{1}$ and accounts receivable (less reserve for bad debts) | 62, 804, 344, 933 | 52, 943,976, 532 | 9, 860, 368, 401 |
|  | 20, 751, 291, 561 | 16,547, 800, 853 | 4, 203, 490, 708 |
| Tax-exempt investments: Obligations of States and Territories or political subdivisions thereof; securities issued under the Federal Farm |  |  |  |
| Loan Act and obligations of the United States or its possessions............................ |  |  | 1,823, 126,452 |
| or its possessions | 10, 116, 160, 404 | 8, 293, 033,952 | 1,823, 126,452 |
| preciation). | 109, 931, 469, 720 | 85, 245, 988, 143 | 24, 685, 481, 577 |
| Miscellaneous assets, not distributed | 81, 662, 690,980 | $65,135,420,927$ | 16,527, 270, 053 |
| Total assets ${ }^{2}$ | 307, 218, 376, 558 | 246, 821, 362, 951 | 60,397, 013, 607 |
| Liabilities: |  |  |  |
| Notes and accounts payable. | 27, 437, 292, 421 | 18,317, 888,698 | $9,119,403,723$ |
| Bonded debt and mortgages | 42,943, 300, 573 | 32, 550, 532, 804 | 10,392, 767, 769 |
| Miscellaneous liabilities not distribut | 93, 950, 013, 473 | 77,672, 804,318 | 16,277, 209, 155 |
| Capital stock- |  |  |  |
| Preferred | 18, 475, 459, 088 | 14, 150, 912, 895 | 4,324, 546, 193 |
| Common | 77, 256, 127, 581 | 59, 714, 313, 481 | 17, 541, 814, 100 |
| Total capital stock | 95, 731,586 669 | 73, 865, 226, 376 | 21, 866, 360, 293 |
| Surplus | 52, 069, 292, 140 | 45, 445, 080, 830 | 6,624,211,310 |
| Less deficit | 4, 913, 108, 718 | 1,030, 170,075 | 3,882,938,643 |
| Net surplus | 47, 156, 183, 422 | 44, 414, 910, 755 | 2, 741, 272, 667 |
| Totalliabilities ${ }^{2}$ | 307, 218, 376, 558 | 246, 821, 362,951 | 60, 397, 013, 607 |

${ }^{1}$ Includes loans and discounts from bank statements, which for 1926 were included in "Miscellaneous assets."
${ }^{2}$ Less deficit.
Corporation returns-Comparative statement showing by size of net income and net deficit the number of corporation income-tax returns filed, and the number of balance sheets tabulated
$\left.\begin{array}{c|r|r|r}\hline \text { Distribution } & \begin{array}{r}\text { Number of } \\ \text { corporation } \\ \text { income-tax } \\ \text { returns filed }\end{array} & \begin{array}{r}\text { Number of } \\ \text { corporation } \\ \text { balance } \\ \text { sheets } \\ \text { tabulated }\end{array} & \begin{array}{c}\text { Per cent of } \\ \text { balance } \\ \text { sheets to }\end{array} \\ \text { returns filed }\end{array}\right]$

REVISED ITEMS OF ASSETS AND LIABILITIES, CORPORATION RETURNS, STATMSTICS OF INCOME FOR 1926

In the Statistics of Income for 1926, in Table 18, "Assets and liabilities," certain items were incorrectly tabulated, and the revised figures, together with the original figures, are shown on page 388.

## CONSOLIDATED INCOME-TAX RETURNS FOR AFFILIATED CORPORATIONS

Of the total number of corporation income-tax returns for 1928, 9,300 consolidated income-tax returns were filed for affiliated corporations. Of these, 5,870 show net income aggregating $\$ 5,060$,379,870 . The number of consolidated returns filed is about 2 per cent of all corporation returns. However, the net income reported in consolidated returns is more than 47 per cent of the net income of all corporations reporting net income.

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

An income statement showing an analysis of compiled receipts and statutory deductions reported on consolidated income-tax returns is presented in basic Table 21 (pp. 390-407). ${ }^{1}$ This basic table also shows the compiled net profits (or compiled net deficit), statutory net income, income tax, and compiled net profit after deducting tax. Part 1 of this basic table shows the data for all affiliated corporations filing. consolidated returns; part 2, for all affiliated corporations showing net income on their consolidated returns; and part 3, for affiliated corporations showing no net income on their consolidated returns.

Affiliated corporations filing consolidated returns reporting net income show compiled net profits of $\$ 6,278,381,686$ for 1928 -over 49 per cent of the compiled net profits of corporations filing returns showing net income. The affiliated corporations filing consolidated returns reporting no net income show compiled net deficits of $\$ 411,-$ 735,950 for 1928-approximately 21 per cent of the compiled net deficits of corporations filing returns reporting no net income. For all affiliated corporations filing consolidated returns, compiled net profits less compiled net deficits are $\$ 5,866,645,735$ for 1928 -about 55 per cent of the compiled net profits of all corporations filing returns.

[^12]Consolidated returns filed for affiated corporations-Distributed by industrial groups and showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax

| Industries | Total of returns | Consolidated returns showing net income |  |  |  |  | Consolidated returns showing no net income |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns | Gross income | Net income | Net loss for prior year | Income tax | Number <br> of returns | Gross income | Deficit |
| Agriculture and related industries. Mining and quarrying | $\begin{aligned} & 131 \\ & 526 \end{aligned}$ | $\begin{array}{r}63 \\ 229 \\ \hline\end{array}$ | $\begin{array}{r} \$ 230,456,137 \\ 1,436,172,349 \end{array}$ | $\begin{aligned} & \$ 30,374,050 \\ & 180,925,723 \end{aligned}$ | $\begin{array}{r} \$ 455,562 \\ 10,803,712 \end{array}$ | $\$ 3,592,275$ 20, 378, 674 | $\begin{array}{r} 68 \\ 297 \end{array}$ | $\$ 21,559,307$ $506,669,177$ | $\begin{aligned} & \$ 4,680,657 \\ & 55,796,948 \end{aligned}$ |
| Manufacturing: |  |  |  |  |  |  |  |  |  |
| Food products, heverages, and tobacco | 502 | 340 | 7, 959,330, 256 | 324, 742, 763 | 8, 239, 803 | 37,920, 994 | 162 | 501, 150, 402 | 22, 346, 182 |
| Textiles and textile products- | 357 | 205 | 1, 098, 654,814 | 102, 370,032 | 2, 634,343 | 11, 956, 656 | 152 | 520, 175, 802 | 32, 458, 428 |
| Leather and leather products | 100 | ${ }_{6}^{60}$ | 520,781, 943 | 38, 125,811 | 212, 654 | 4. 575 , 136 | 40 | 145, 442, ${ }^{\text {a }}$, 233 | 10, 1388 , 846 |
| Rubber and rejated products. | $\begin{array}{r}54 \\ \hline 89 \\ \hline\end{array}$ | ${ }^{23}$ | $700,848,207$ 568147 | ${ }_{4}^{24,864,531}$ | 254,712 | 2, $2,953,903$ | ${ }_{112} 1$ | 403, 394,339 |  |
| Lamber and wood products | 105 | 172 | ${ }_{482,357,847}$ | - $37.5434,290$ | 1,049, 561 | 4, 470,396 | 33 | 209, 427,169 | 5,016, 413 |
| Printing and publishing | 227 | 184 | 810, 128, 112 | 87, 623, 508 | 884, 129 | 10, 368, 434 | 43 | 65,901, 095 | 3, 319, 402 |
| Chemicals and allied substances | 405 | 306 | $6,160,244,767$ | 543, 994, 172 | 6, 521, 354 | 64, 093, 113 | 99 | 457, 923, 625 | 21, 454, 567 |
| Stone, clay, and glass products | 130 | 90 | 12 520, 250, 806 | ${ }_{\text {7 }}^{72,090,978}$ | 579, 877 | 8, 576, 290 | 40 | 59, 289, 2650 | 77,097,660 |
| Metal and metal products-- | 830 238 | 614 140 | 12,068, 9238,519 | 1, 191, $7078,263,687$ | $21,382,287$ $1,942,579$ | $\begin{array}{r}139,803,264 \\ 8,022,738 \\ \hline\end{array}$ | $\begin{array}{r}216 \\ 98 \\ \hline\end{array}$ | 1, 212, $1407,257,431$ | $116,593,930$ $15,572,640$ |
| All other manufacturing indus | 238 | 140 | 666,956, 228 | 70, 263, 687 | 1,942, 579 | 8,022,738 | 98 | 143, 257,431 | 15, 572,640 |
| Total manufacturing. | 3, 237 | 2,211 | 31, 556, 634, 884 | 2, 536, 966, 378 | 46, 223, 941 | 297, 543, 177 | 1,026 | 3,910, 635, 125 | 280, 974, 029 |
| Construction | 198 | 125 | 258,623,378 | 27, 392, 540 | 734, 384 | 3, 185, 405 | 73 | 47, 384, 872 | 4, 687, 692 |
| Transportation and other public utilities | 789 | 512 | 11, 747, 766, 877 | 1, 425, 225, 632 | 22,740, 135 | 168, 145, 062 | 277 | 1, 014, 938, 326 | 88, 404, 465 |
|  | 1,731 | 1,135 340 | 8, 8 822, 794,826 | $378,872,696$ $72,693,978$ | $5,565,966$ $3,188,976$ | $42,930,090$ $8,286,610$ | 596 209 | $1,1388,821,067$ $170,073,049$ | 43, 715, 169 |
| Financo-banking, insurance, real estate and holding companies, stock and bond brokers, etc. |  |  | 8, 410, 245, 799 | 407, 737, 862 | 11, 529, 438 |  |  |  |  |
| Nature of business not given. | 18 |  | 781,820 | 191,011 |  | 21,856 | 12 | 1,432, 198 | 312, 611 |
| Grand total. | 9,300 | 5,870 | 62, 534, 502, 781 | 5, 060, 379, 870 | 101, 242, 114 | 591, 382, 299 | 3,430 | 7, 290, 893, 667 | 567,006,000 |

Consolidated returns filed for affiliated corporations-distributed by size of net income and by size of deficit, showing the total number of returns and the amount of net income or deficit


## CORPORATION FISCAL-YEAR RETURNS

The tabulations for fiscal-year returns are compiled from all returns filed by corporations whose fiscal year is other than the calendar year. These returns are also included in the general tables of corporation income throughout this report. The tables of fiscal-year returns which appeared in the Statistics of Income for 1925, 1926, and 1927 were compiled from a limited number of returns covering a full 12 -month period; those showing a net income of $\$ 2,000$ and over, a net deficit of $\$ 500,000$ and over, gross sales or other receipt items of $\$ 5,000,000$ and over, or net loss for prior year. The tabulations for fiscal-year returns during these years include a small number of returns in addition to the above. This especially applies
to the information tabulated for the months of July to November, inclusive, for 1925 and 1926.

The table presented below includes all fiscal-year returns for 1928.
Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, amount of net income or deficit, net loss for prior year, and income tax-included in corporation tables for 1928
[Fiseal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]
FISCAL-YEAR RETURNS DISTRIBUTED BY MONTH ENDING ACCOUNTING PERIOD

| Fiscal year ending- | Total number of returas | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns | Net income | Net loss for prior year | Income tax | Number of returns | Deficit |
| July, 1928. | 3, 719 | 2. 173 | \$51, 106,370 | \$2, 836, 559 | \$5, 702, 807 | 1,546 | \$23, 541,769 |
| August, 1928 | 3, 624 | 2, 097 | 101, 513, 589 | 4, 194, 207 | 11, 785, 636 | 1,527 | 22, 053, 598 |
| September, 1928 | 3,907 | 2, 334 | 80, 140, 871 | 6, 382, 518 | 8. 580,469 | 1,633 | 30, 564,105 |
| October, 1928. | 3, 689 | 2, 194 | 110, 126, 919 | 5, 503, 413 | 12, 381, 044 | 1,495 | 32, 611, 125 |
| November, 1928 | 3; 630 | 2,381 | 157, 148, 552 | 4, 475, 078 | 17,946, 572 | 1,249 | 32, 548, 134 |
| January, 1929 | 6, 538 | 4,123 | 150, 543, 345 | 3, 153, 098 | 16.829, 342 | 2, 415 | 34, 764, 479 |
| February, 1929 | 3, 851 | 2. 241 | 99, 433, 117 | 2, 329, 790 | 11, 215, 803 | 1, 610 | 22, 524, 423 |
| March, 1929 | 5,230 | 3,087 | 71, 072,595 | 6,303, 047 | 7,126, 489 | 2, 143 | 37, 454, 406 |
| April, 1929 | 4.739 | 2, 878 | 87, 858, 371 | 5, 135, 178 | 9,363, 176 | 1,901 | 30, 920, 770 |
| May, 1929. | 5, 132 | 3,112 | 71,798, 118 | 3, 002, 516 | 7, 602, 622 | 2, 020 | 27, 452, 578 |
| June, 1929 | 10,661 | 6, 600 | 248, 525, 059 | 8, 366, 490 | 27, 492. 199 | 4. 061 | 66, 884,271 |
| Total fiscal year.- | 54,820 | 33, 220 | 1,229,266,906 | 51.681, 894 | 136, 026, 059 | 21,600 | 361, 419, 658 |

FISCAL-YEAR RETURNS DISTRIBUTED BY SIZE OF NET INCOME AND NET DEFICIT

| Distribution | Number of returns | Net income | Income tax |
| :---: | :---: | :---: | :---: |
| Reporting net income: Size of net income- |  |  |  |
|  |  |  |  |
| Under $\$ 1,000 \ldots$ $\$ 1,000$ under $\$ 2,000$ | 6,809 4,912 | $\$ 2,966,046$ $7,449,223$ | $\$ 1,040$ 14,113 |
| \$2,000 under \$3,000 | 4,147 | 10, 407, 037 | 18,532 |
| \$3,000 under \$4,000 | 2,453 | 8, 458, 086 | 141, 134 |
| \$4,000 under \$5,000 | 1,603 | 7,150, 016 | 254, 555 |
| \$5,000 under \$10,000 | 4,052 | 28, 619, 175 | 1, 714, 416 |
| \$10,000 under \$15,000 | 1,901 | 23, 324, 807 | 1, 884, 202 |
| \$15,000 uader \$20,000- | 1,234 | 21, 358, 893 | 1,933, 640 |
| \$20,000 under \$25,000 | 990 | 22, 362, 378 | 2, 191, 511 |
| \$25,000 under \$50,000. | 1,933 | $69,500,892$ | 7,548, 520 |
| \$50,000 under \$100,000 | 1,429 | 99, 758, 114 | 11, 296, 158. |
| \$100,000 under \$250,000. | 1,025 | 158,450, 857 | 18, 294, 965 |
| \$250,000 under \$500,000. | 361 | 127, 034, 887 | 14,906, 455 |
| \$500.000 under $\$ 1,000,000$ | 207 | 143, 566, 511 | 16, 587, 677 |
| \$1,000,000 under \$5,000,000 | 148 | 301,961, 957 | 35, 360, 334 |
| \$5,000,000 and over. | 16 | 196,898, 027 | 23, 878,807 |
| Total reporting net income. | 33, 220 | 1, 229, 266, 906 | 136, 026, 059 |
| Reporting no net income: |  |  |  |
| Under \$1,000.... | 5,092 | 2,351, 870 |  |
| \$1,000 under \$2,000 | 2,909 | 4, 285, 183 |  |
| \$2,000 under \$3,000. | 2, 027 | $5,036,178$ |  |
| \$3,000 under \$4,000. | 1,555 | 5, 417, 340 |  |
| \$4,000 under \$5,000 | 1,194 | 5, 362, 566 |  |
| \$5,000 under \$10,000 | 3, 201 | 22, 828, 696 |  |
| \$10,003 under \$15,000 | 1, 589 | 19,572, 278 |  |
| \$15,000 under \$20,000 | 896 | 15, 497, 890 |  |
| \$20,000 under \$25,000 | 615 | 13, 724, 912 |  |
| \$25,000 under \$50,000. | 1, 282 | 45, 493. 744 |  |
| \$50,000 under \$100,000. | 728 | 48, 195, 273 |  |
| \$100,000 under \$270,000. | 347 | 51, 272.813 |  |
| \$250,000 under \$ $\$ 500,000$ | 86 | 29, 199, 290 |  |
| \$500,000 under $\$ 1,000,000$ | 51 | 33, 818, 511 |  |
| \$1,000,000 under \$5,000,000 | 27 | (1) |  |
| \$5,000,000 and over | 1 | (1) |  |
| Classes grouped ${ }^{\text {I }}$.... |  | 59, 363, 114 | -.....--... |
| Total reporting deficit | 21, 600 | 361, 419, 658 | ----------- |

[^13]In basic Table 22 (pp. 408-412) the fiscal-year returns are distributed by industrial groups and by corporations reporting net income and no net income; also amount of net income, net loss for prior year, income tax, and amount of deficit. In basic Table 23 (pp. 413-423), parts 1, 2, and 3, is shown the distribution of compiled receipts and statutory deductions, by months ending the fiscal year, and for returns showing net income, no net income, and in aggregate.

## CORPORATION PART-YEAR RETURNS

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

Below are shown for part-year returns the total number, number reporting net income and no net income, net income, deficit, net loss for prior year, and income tax. The part year returns likewise fall under the same conditions as to net income, deficit, etc., as govern the returns used in the tabulations for fiscal-year returns.

Corporation part-year returns, 1928
Total number of returns............................................................................ 33,271


## HISTORICAL SUMMARIES

SUMMARY OF INDIVIDUAL AND CORPORATION INCOME-TAX RETURNS, NET INCOME, AND TAX BY YEARS
A résumé of the income-tax returns filed for each of the years since the inception of the present period of income taxation, showing for individual returns the number filed, the net income, and tax; also sources of income and deductions; and for corporation returns the number filed, the net income, deficit, and tax reported, as well as the distribution by size of net income and deficit, is shown in the following tables.

The income-tax returns filed by individuals by States for the years 1916 to 1928, inclusive, showing number, net income, and tax, as well as the average net income and average tax per return, are exhibited in Table 10, pages 167-179.

Individual returns, calendar years 1913 to 1928, showing number of returns and net income

| Year | Number of returns |  |  |  |  | Net income |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Taxable | $\begin{aligned} & \text { Nontax- } \\ & \text { able } \end{aligned}$ | Per cent of total |  |  |
|  |  |  |  | $\begin{aligned} & \text { Tax- } \\ & \text { able } \end{aligned}$ | $\begin{aligned} & \text { Non- } \\ & \text { taxable } \end{aligned}$ |  |
| 1913 | 357, 598 |  |  |  |  | \$3,900,000,000 |
| 1914 | 357, 515 |  |  |  |  | 4, 000, 0000000 |
| 1915 | 336,652 437,036 | 362970 | 74, 066 | 83 | 17 | $4,600,000,000$ 6,300000000 |
| 1917 | 3,472, 890 | 2, 707, 234 | 765, 656 | 78 | 22 | 13,700, 000, 000 |
| 1918 | 4,425, 114 | 3, 392, 863 | 1,032,251 | 77 | 23 | 16,000, 000, 000 |
| 1919 | 5,332, 660 | 4, 231, 131 | 1, 101,579 | 79 | 21 | 19,900, 000, 000 |
| 1920 | 7,259, 944 | 5,518, 310 | 1,741, 634 | 76 | 24 | 23,700,000,000 |
| 1921 | ${ }_{6}^{6,662,176}$ | 3,589, 985 $3,681,249$ | - ${ }_{3}^{3,072,191}$ | 54 <br> 54 | 46 | $19,600,000,000$ $21,400,000,000$ |
| 1923 | 7,698, 321 | $3,281,249$ 4,2701 | 3, 428,200 | 55 | 45 | 21, $8000,000,000$ |
| 1924 | 7, 369, 888 | 4, 489, 698 | 2,880, 090 | 61 | 39 | 25,700, 000, 000 |
| 1925 | 4, 171, 051 | 2, 501, 166 | 1,669,885 | 60 | 40 | $21,900,000,000$ |
| 1926 | 4, 138, 092 | 2, 470, 990 | 1, 667, 102 | ${ }_{5}^{60}$ | 40 | 21,960,000,000 |
| 1928. | $4,101,547$ $4,070,851$ | 2, $2,543,964$ | 1, 1,547 , 788 | 69 61 | ${ }_{39}^{41}$ | 225, 226, 000,000 |
|  |  |  |  |  |  |  |

Income and profits taxes in individual returns, calcndar years 1913 to $1928^{1}$

| Year | Tax before tax credits |  |  |  | Credits against tax ${ }^{2}$ | Tax |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Normal tax | Surtax | Tax on capital net gain $121 / 2$ per cent | Total |  |  |
| 1913 | \$12, 728, 038 | \$15, 525,497 |  | \$28, 253, 535 |  | \$28, 253,535 |
| 1914. | 16, 559,493 | 24, 486, 669 |  | 41,046, 162 |  | 41,046, |
| 1916 | 51, 440, 558 | 121, 946, 136 |  | 173, 386,694 |  | 173, 386,694 |
| 1917. | 156, 897, 441 | 433, 345, 732 |  | ${ }^{3} 795,380,938$ |  | ${ }^{3} 795,380,938$ |
| 1918. | 476, 432, 808 | 651, 289, 027 |  | 1,127, 721, 835 |  | 1,127, 721,835 |
| 1919. | 468, 104, 801 | 801, 525, 303 |  | 1, 269,630, 104 |  | 1, 269, ${ }^{1} 0750,104$ |
| 19220 | 478, 249,919 | 596, 803, 767 |  | 1, $71975,05387,106$ |  | $\begin{array}{r}1,075,053,686 \\ 719,387 \\ \hline 106\end{array}$ |
| 1922. | 355, 409, 840 | 474, 581, 111 | \$31, 066, 357 | 861, 057, 308 |  | 861, 057, 308 |
| 1923 | 378, 387, 954 | 464, 918,056 | 38,915,500 | 882, 221,510 | 1 \$220, 555, 377 | 661, 6666,133 |
| 1924. | ${ }_{216}^{257,794,} 728$ | $437,540,797$ <br> 43,853 <br> 180 | 48, 603, 064 | $743,938,589$ <br> 766.784 | 39,673, 199 | 704, 265, 390 |
| 1925 | 216, 360, 163 $200,599,384$ | $432,853,170$ $448,330,446$ | 117, 1120909705 | 766, 784,304 | $32,229,121$ $28,968,745$ | $734,555,183$ <br> 732,470 <br> 190 |
| 1927 | 215, 817,075 | 511, 731, 376 | 134, 033,966 | 801, 582,417 | 30, 942, 983 | 830, 639,434 |
| 1928 | 281, 894, 671 | 688, 824, 950 | 233,450, 521 | 1, 204, 170, 142 | 39,916, 105 | 1, 164, 254, 037 |

[^14]Number of individual returns, calendar years 1914 to 1928, by income classes ${ }^{1}$

| Income classes | 1914 | 1915 | 1916 | 1917 | 1918 | 1919 | 1920 | 1921 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$1,000 |  |  |  |  |  |  |  | 401, 849 |
| \$1,000 under \$2,000 |  |  |  | 1,640,758 | 1, 516,938 | 1,924,872 | 2, 671,950 | 2, 440, 544 |
| \$2,000 under \$3,000 |  |  |  | 838,707 | 1,496, 878 | 1,569, 741 | 2,569, 316 | 2, 222, 031 |
| \$3,000 under $\$ 5,000$ | 149, 279 | 127,994 | 157,149 | 560,763 | 932, 336 | 1, 180, 488 | 1,337, 116 | 1, 072, 146 |
| \$5,000 under \$10,009 | 127, 448 | 120,402 | 150,553 | 270,666 | 319,356 | 438, 851 | 455, 442 | 353, 247 |
| \$10,000 ander $\$ 25,000$ | 58, 003 | 60, 284 | 80,880 | 112,502 | 116,569 | 162, 485 | 171, 830 | 132, 344 |
| \$25,000 under $\$ 50,000$ | 14, 676 | 17, 301 | 23,734 | 30,391 | 28, 542 | 37, 477 | 38, 548 | 28,946 |
| \$50,000 under \$100,000 | 5,161 | 6,847 | 10,452 | 12,439 | 9, 996 | 13,320 | 12,093 | 8,717 |
| \$100,000 under \$150,000 | 1, 189 | 1,793 | 2,900 | 3, 302 | 2,358 | 2,983 | 2, 191 | 1,367 |
| \$150,000 under \$300,090 | 769 | 1,326 | 2,437 | 2,347 | 1,514 | 1,864 | 1,063 | 739 |
| \$300,000 under \$500,000 | 216 | 376 | 714 | 559 | 382 | 425 | 239 | 162 |
| \$510,000 under \$1,000,000. | 114 | 209 | 376 | 315 | 178 | 189 | 123 | 63 |
| \$1,000,000 and over.- | 60 | 120 | 206 | 141 | 67 | 65 | 33 | 21 |
| Total | 357, 515 | 336,652 | 2429,401 | 3, 472, 890 | 4, 425, 114 | 5, 332, 760 | 7, 259, 944 | 6, 662, 176 |
| Income classes |  | 1922 | 1923 | 1924 | 1925 | 1026 | 1927 | 1928. |
| Under \$1,000 |  | 402, 076 | 368, 502 | 344, 876 | 98, 178 | 119,513 | 126, 745 | 111, 123 |
| \$1,000 under \$2,000 |  | 471, 181 | 2, 523, 150 | 2, 413, 881 | '1,071, 092 | 1, 045, 519 | 996, 098 | 918,447 |
| \$2,000 under $\$ 3,000$ | 2, | 129, 898 | 2, 472, 641 | 2, 112, 993 | 842, 529 | 837,792 | 855,762 | 837, 781 |
| \$3,000 under \$5,000. |  | 190, 115 | 1,719,625 | 1, 800, 900 | 1, 327, 683 | 1,240,400 | 1, 209,345 | 1,192,613 |
| \$5,000 under \$10,000 |  | 391, 373 | 387, 842 | 437, 330 | 503, 652 | 560, 549 | 587, 700 | 628,766 |
| \$10,000 under \$25,000 |  | 151,329 | 170,095 | 191, 216 | 236, 779 | 246,730 | 252, 079 | 270, 889 |
| \$25,000 under \$50,000 |  | 35, 478 | 39, 832 | 47, 061 | 59, 721 | 57,487 | 60, 123 | 68,048 |
| \$50,000 under \$100,000- |  | 12,000 | 12, 452 | 15, 816 | 20, 958 | 20,520 | 22,573 | 27,207 |
| \$100,000 under \$150,000 |  | 2,171 | 2,339 | 3, 065 | 4,759 | 4,724 | 5,261 | 7,049 |
| \$150,000 under \$300,000. |  | 1,323 | 1,301 | 1,876 | 3,223 | 3,267 | 3,873 | 5,678 |
| \$300,000 under \$500,000 |  | 309 | 327 | 457 | 892 | 892 | 1,141 | 1,756 |
| \$500,000 under \$1,000,000 |  | 161 | 141 | 242 | 479 | 468 | 557 | 983 |
| \$1,000,000 and over. |  | 67 | 74 | 75 | 207 | 231 | 290 | 511 |
| Total. |  | 787, 481 | 7,698,321 | 7, 369,788 | 4, 171, 051 | 4, 138, 092 | 4,101,547 | 4,070,851 |

${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462.
${ }_{2}$ This total is exclusive of 7,635 returns of married women made separate from returns of husbands. In 1016 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 fled separately are included in their individual income classes independently of the husband's income.
Notr.- The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.
Individual returns, net income reported for calendar years 1916 to 1928, by income classes ${ }^{1}$

| Income classes | Net income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1916 | $1917{ }^{\text { }}$ | $1918{ }^{2}$ | $1919^{2}$ | 19202 |
| \$1,000 under \$2,000 |  | \$2, 461, 137, 000 | \$2, 232, 354, 577 | \$2, 829, 113, 151 | \$4, 050, 066, 618 |
| \$2,000 under \$3,000 |  | 2, 064, 977, 328 | 3, 626, 824,833 | 3, 807, 286, 365 | 6, 184, 543, 368 |
| \$3,000 under $\$ 5,000$ | \$624, 669,015 | 2, 115, 864, 601 | 3, 535, 219, 007 | 4, $513,264,030$ | 5, 039, 607, 239 |
| \$5,000 under \$10,000. | 1, 037, 247, 977 | 1, 827, 508, 088 . | 2, 145, 690, 016 | 2, 954, 137, 253 | 3, $068,330,963$ |
| \$10,000 under \$25,000 | 1, 235, 015, 786 | 1, 687, 165, 619 | 1, 736, 548, 050 | 2, 412, 275, 757 | 2, 547, 904,786 |
| \$25,000 under \$50,000. | 822, 661, 658 | 1, $042,320,083$ | 978, 042, 710 | 1, 277, 364,635 | 1, 307, 785,113 |
| \$50,000 under \$100,000. | 722, 795,474 | 846, 894, 335 | 679, 720,737 | 896, 497, 209 | 810, 386, 333 |
| \$100,000 under \$150,000. | 357, 355, 318 | 400, 492, 040 | 284, 106, 740 | 358, 392, 923 | 265, 511, 505 |
| \$150,000 under \$300,000 | $505,859,406$ | 474, 651,960 | 305, 024, 817 | 371, 148, 536 | 215, 138, 673 |
| \$300,000 under \$500,000 | 271, 938, 017 | 209, 904, 969 | 144, 545, 428 | 159, 070, 948 | 89, 313, 552 |
| \$500,000 under \$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, 240 | 77, 078, 139 |
| Total | 6, 298, 577, 620 | 13, 652, 383, 207 | 15, 924, 639, 355 | 19, 859, 491, 448 | 23, 735, 629, 183 |

[^15]Individual returns, net income reported for calendar years 1916 to 1928, by income classes-Continued

| Income classes | Net income-Continued |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | $1921{ }^{2}$ | $1922{ }^{2}$ | $1923{ }^{2}$ | $1924{ }^{2}$ |
| Under $\$ 1,000$ | \$213, 849,934 | \$247, 564, 383 | \$252, 513, 019 | \$235, 451,546 |
| \$1,000 under \$2,000 | 3, 620, 761, 768 | 3, 630, 570, 922 | 3, 693, 641,547 | 3, 564, 474, 084 |
| \$2,000 under \$3,000 | 5, 325,931, 265 | 5, 153, 497, 468 | 6, 073, 443, 625 | 5, 277, 147, 446 |
| \$3,000 under $\$ 5,000$ | 4, 054, 891, 244 | 4, 500, 557, 809 | 6, 469, 194, 945 | 6, 827, 924, 126 |
| \$5,000 under $\$ 10,000$ | 2, 378, 759, 237 | 2, 641, 904, 002 | 2, 653, 026, 193 | 2, 991, 187,905 |
| \$10,000 under \$25,000 | 1, 958, 156, 206 | 2, 255, 871,780 | 2, 538, 079, 115 | 2, 855, 396, 811 |
| \$25,000 under \$50,000 | 979.629,305 | 1, 208, 273, 932 | 1, 350, 680, 468 | 1, 599, 848,363 |
| \$50,000 under \$100,000 | 582, 230, 218 | 805, 223, 854 | 833, 898, 237 | 1,066, 783,643 |
| \$100,000 under $\$ 150,000$ | 163, 520, 999 | 260, 203, 553 | 280, 656, 213 | 377, 644,950 |
| \$150,000 under \$300,000 | 145,948, 047 | 266, 814, 381 | 260, 584, 012 | 374, 609, 374 |
| \$300,000 under $\$ 500,000$ | 61, 342,550 | 116,672, 075 | 124, 569, 194 | 171, 248, 552 |
| \$500,000 under \$1,000,000 | 42, 780, 426 | 107,670, 678 | 95, 107, 209 | 158, 462, 179 |
| \$1,000,000 and over. | 49, 411, 329 | 141,386, 993 | 152, 071,881 | 155, 974, 475 |
| Tota | 19, 577, 212, 528 | 21,336, 212, 530 | 24, 777, 465,658 | 25, 656, 153, 454 |
| Income classes | Net income-Continued |  |  |  |
|  | $1925{ }^{2}$ | $1926{ }^{2}$ | 1927 | 1928 |
| Under \$1,000. | \$58, 305, 538 | \$67, 237, 548 | \$72, 230, 684 | \$64, 535, 224 |
| \$1,000 under \$2,000 | 1, 774, 601, 508 | 1, 747, 917, 122 | 1,645, 575, 700 | 1,526,831, 937 |
| \$2,000 under $\$ 3,000$ | 2, 047, 969, 883 | 2,042, 903, 198 | 2,062, 275,084 | 2, 030, 900,943 |
| \$3,000 under \$5,000 | 5, 236, 003, 283 | 4, 872, 788, 835 | $4,700,816,426$ | 4, 648, 097, 736 |
| \$5,000 under \$10,000. | 3, 463, 852, 012 | 3, 838, 953, 366 | 3, 895, 759, 157 | 4, 282,520, 130 |
| \$10,000 under \$25,000 | 3, 544, 898, 379 | 3, 660, 622, 482 | 3,749, 057, 507 | 4, 037, 853, 104 |
| \$25,000 under \$50,000 | 2,032, 239, 284 | 1,954, 653, 219 | 2, 051, 770, 684 | 2, 325, 502, 829 |
| \$50,000 under \$100,000 | 1,418, 948,285 | 1, 389, 339, 134 | 1, 535, 387, 374 | 1, 857, 877, 924 |
| \$100,000 under \$150,000 | 572, 859,982 | 570, 189,915 | $636,018,520$ | 850, 450,966 |
| \$150,000 under \$300,000 | 655, 300, 217 | 661,411, 549 | 787, 270, 255 | 1, 157, 131, 081 |
| \$300,000 under \$500,000 | 339, 773, 657 | 340, 214, 162 | 431, 121, 727 | $663,100,326$ |
| \$500,000 under \$1,000,000 | 327, 367, 523 | 317,881, 202 | 378, 166,589 | 670,861, 671 |
| \$1,000,000 and over ... | 422, 456, 852 | 494, 393, 917 | 600, 640, 846 | 1, 108, 863,041 |
| Total. | 21, 894, 576,403 | 21, $858,505,649$ | 22,545, 090, 553 | 25, 226, 326, 912 |

2 Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928 partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

Individual returns, tax reported for calendar years 1916 to 1928, by income classes ${ }^{1}$

| Income classes | Tax |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1916 | 1917 | 1918 | 1919 | 1920 |
| \$1,000 under \$2,000.- |  | \$16, 243, 504 | \$26, 481, 602 | \$24, 696, 200 | \$36, 859, 732 |
| \$2,000 under \$3,000 |  | 9, 097, 378 | 35, 415, 344 | 28, 257, 861 | 45, 507, 821 |
| \$3,000 under \$5,000 | \$775, 804 | 18, 283, 457 | 82, 928,720 | 75, 914, 847 | 83, 496, 116 |
| \$5,000 under \$10,000. | $6,301,183$ | 44, 066, 389 | 93, 057,963 | 91, 537,910 | 97, 886, 033 |
| \$10,000 under \$25,000. | 11, 637,014 | 80, 695, 149 | 142,448, 679 | 164, 832,523 | 172.259, 321 |
| \$25,000 under \$50,000 | 11, 602, 681 | 76, 593, 344 | 130, 240, 648 | 154,946,343 | 154, 265, 276 |
| \$50,000 under $\$ 100,000$ | 16, 298, 587 | 85, 027, 556 | 147, 428, 655 | 186, 357, 608 | 163,717, 719 |
| \$100,000 under \$150,000 | 12, 423, 481 | 55, 766, 236 | 95, 680, 064 | 118, 705, 303 | 86, 587, 694 |
| \$150,000 under \$300,000. | 24, 007, 267 | 86, 718, 157 | 136, 155, 916 | 163, 095, 349 | 92, 604, 423 |
| \$300,000 under $\$ 500,000$ | 17,951, 410 | 50, 227, 598 | 79, 164, 847 | 86, 031, 032 | 47, 043, 461 |
| \$500,000 under \$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 |

[^16]Individual returns, tax reported for calendar years 1916 to 1928, by income classesContinued

| Income classes | Tax-Continued |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | 1921 | 1922 | 1923 | 1924 |
| Under \$1,000 | \$173, 678 | \$246, 636 | \$316, 602 | \$145, 629 |
| \$1,000 under \$2,000 | 29, 160, 654 | 27, 081, 089 | 18,252,646 | 10, 432, 394 |
| \$2,000 under \$3,000 | 20, 712, 373 | 20, 729, 737 | 16, 605, 972 | 10, 207, 284 |
| \$3,000 under \$5,000 | 42,743, 604 | 47, 533,306 | 46, 048, 427 | 26, 865,387 |
| \$5,000 under \$10,000 | 68, 871,422 | 70, 387, 912 | 54, 074, 735 | 28, 827, 944 |
| \$10,000 under \$25,000 | 126, 886, 410 | 123, 575,960 | 103, 109, 350 | 78,068,669 |
| \$25,000 under \$50,000 | 112, 909, 840 | 125, 697, 249 | 103, 600, 750 | 109, 359, 811 |
| \$50,000 under \$100,000 | 115, 711, 635 | 144,092, 555 | 108, 878, 597 | 136, 636, 004 |
| \$100,000 under \$150,000 | 52,330,056 | 71, 337, 246 | 55, 719,390 | 75, 677, 735 |
| \$150,000 under \$300,000 | 61,495,988 | 98, 810, 408 | 62, 104, 203 | 92, 480, 898 |
| \$300,000 under \$500,000. | 31, 859,630 | 43, 488, 227 | 31, 668, 552 | 45, 771, 131 |
| \$500,000 under \$1,000,000 | 25, 112,090 | 38, 559,344 | 25, 498, 434 | 42,585,301 |
| \$1,000,000 and over | 31, 419, 726 | 49, 517, 639 | 35, 788, 475 | 47, 207, 203 |
| Total | 719,387, 106 | 861,057, 308 | 661, 666, 133 | 704, 265, 390 |
|  | Tax-Continued |  |  |  |
|  | 1925 | 1926 | 1927 | 1928 |
| Under \$1,000. | \$68, 557 | \$55, 538 | \$39, 980 | \$59, 662 |
| \$1,000 under \$2,000 | 1,704,087 | 1,761,233 | 1,233,658 | 1, 549,713 |
| \$2,000 under \$3,000 | 3, 809,422 | 4,216, 702 | 3,970, 412 | 4,317,054 |
| \$3,000 under \$5,000 | 8.326, 214 | 7,245, 433 | 6,508, 177 | 7,475, 073 |
| \$5,000 under \$10,000 | 19, 149, 177 | 20, 272, 195 | 20,664, 502 | 22, 895,853 |
| \$10,000 under \$25,000 | 74, 171, 952 | 72, 464, 803 | 74, 225, 906 | 82, 757, 745 |
| \$25,000 under \$50,000 | 120,688, 692 | 112, 796, 680 | 119, 475, 301 | 136, 568, 322 |
| \$50,000 under \$100,000 | 147, 842, 780 | 140, 946, 589 | 156, 674, 952 | 194, 447, 236 |
| \$100,000 under \$150,000 | 79, 471, 792 | 77,900, 137 | 87, 397, 904 | 116, 855, 418 |
| \$150,000 under \$300,000. | 103, 058, 819 | 103, 997, 156 | 123, 775, 837 | 182, 513, 642 |
| \$300,000 under \$500,000. | 55, 721, 982 | 55, 255,627 | 73, 750, 177 | 113, 249, 844 |
| \$500,000 under \$1,000,000 | 53, 674, 188 | 53, 665,366 | 64, 265,391 | 116,424, 264 |
| \$1,000,000 and over. | 66, 867, 521 | 81, 893, 331 | 98, 657, 237 | 185, 140, 211 |
| 'Total | 734, 555, 183 | 732, 470, 790 | 830,639, 434 | 1, 104, 254, 037 |

Individual returns, average amount of tax and average rate of tax by income classes, calendar years 1916 to $1928^{1}$

| Income classes | 1916 |  | 1917 |  | 1918 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Average tax per return | Average rate of tax (per cent) | A verage tax per return | A verage rate of tax (per cent) | Average tax per return | Average rate of tax (per cent) |
| \$1,000 under \$2,000 |  |  | \$9.90 | 0.66 | \$17.46 | 1.19 |
| \$2,000 under \$3,000 |  |  | 10.85 | . 44 | 23.66 | . 98 |
| \$3,000 under \$5,000 | \$4. 94 | 0.12 | 32. 60 | . 86 | 88.95 | 2.35 |
| \$5,000 under \$10,000 | 41.85 | . 61 | 162.80 | 2.41 | 291.39 | 4.34 |
| \$10,000 under \$25,000 | 143.88 | . 94 | 717.27 | 4.78 | 1,222.01 | 8.20 |
| \$25,000 under $\$ 50,000$ | 488.86 | 1.41 | 2,520. 26 | 7.34 | 4,563.12 | 13.32 |
| \$50,000 under \$100,000 | 1, 559.37 | 2.25 | 6, 835. 56 | 10.04 | 14,748. 76 | 21. 69 |
| \$100,000 under \$150,000 | 4,283.96 | 3.48 | 16, 883, 62 | 13.92 | 40,576.79 | 33.68 |
| \$150,000 under \$300,000 | 9, 851. 16 | 4.75 | 36,948. 51 | 18.27 | 89,871.89 | 44.64 |
| \$300,000 under \$500,000 | 25, 142.03 | 6.60 | 89, 852. 59 | 23.93 | 207, 237.82 | 54.77 |
| \$500,000 under \$1,000,000. | 55, 590. 19 | 8. 14 | 188, 410.12 | 27.63 | 392, 326.67 | 58.65 |
| \$1,000,0c0 and over... | 249, 938.62 | 11.09 | 776, 063. 32 | 35.65 | 1,326, 645.51 | 64.65 |
| General average. | 396.60 | 2.75 | 199.11 | 5.06 | 254.85 | 7.08 |

[^17]Individual returns, average amount of tax and average rate of tax by income classes, calendar years 1916 to 1928 -Continued


Individual returns, average amount of tax and average rate of tax by income classes. calendar years 1916 to 1928 -Continued

| Income classes | 1928 |  |
| :---: | :---: | :---: |
|  | A verage tax per return | A verage rate of tax (per cent) |
| Under \$1,000. | \$0.54 | 0.09 |
| \$1,000 under \$2,000 | 1. 69 | . 10 |
| \$2,000 under \$3,000 | 5. 15 | . 21 |
| \$3,000 under \$5,000 | 6.27 | . 16 |
| \$5,000 under \$10,000 | 36.41 | . 53 |
| \$10,000 under \$ $\$ 25,000$ | 305.50 | 2.05 |
| \$25,000 under \$50,000 | 2, 00694 | 5. 87 |
| \$50,000 under $\$ 100,000$ | 7,146. 96 | 10. 47 |
| \$100,000 under \$150,000 | 16,577.59 | 13. 74 |
| \$150,000 under \$300,000 | 32, 144. 00 | 15. 77 |
| \$300,000 under \$500,000 | 64, 493. 08 | 17.06 |
| \$500,000 under $\$ 1,000,000$ | 118, 437.70 | 17.35 |
| \$1,000,000 and over... | 362 309. 61 | 16. 70 |
| General average. | 286.00 | 4.62 |

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| Distribution | Income |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1916 |  | 1917 |  | 1918 |  | 1919 |  | 1920 |  |
|  | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Wages and salaries ${ }^{2}$ | \$1, 851, 276, 776 | 22.17 | \$3, 648, 437,902 | 30.21 | \$8, 267, 391, 550 | 46. 59 | \$10, 755, 602, 651 | 47.94 | \$15, 270, 373, 354 | 57.22 |
| Musiness ${ }^{3}$-. | 2, 637, 474, 520 | 31.59 | 2, 865, 412, 746 | 23.73 | 3, 124, 355, 196 | 17.61 | 3, 877, 550, 454 | 17.28 | 3, 205, 555, 387 | 12.01 |
| Partnerships ${ }^{4}$. <br> Protits from sale of real estate, stocks, bonds, ete., other than capital net gain from sale of assets held more than 2 years ${ }^{s}$. <br> Capital net gain from sale of assets held more <br> than 2 years ${ }^{6}$ |  |  | 775, 086,665 | 6.42 | 1, 214, 914, 422 | 6.85 | 1, 831, 430, 243 | 8.16 | 1, 701, 229, 432 | 6. 37 |
|  |  |  | 318, 170, 617 | 2.63 | 291, 185, 704 | 1.64 | 999, 364, 287 | 4. 45 | 1, 020, 542, 719 | 3.82 |
|  |  |  |  |  |  |  |  |  |  |  |
| 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 |
|  | 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 other income ${ }^{7}$ <br> Interest on Government obligations not <br> wholly exempt from tax ${ }^{8}$ $\qquad$ | 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 |
|  |  |  |  |  |  |  | 63,377, 222 | . 28 | 61,549, 572 | . 24 |
|  | 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 |
|  | 379, 795, 249 | 4.55 |  |  |  |  |  |  |  |  |
| 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 |
| General deductions: |  | 24.57 |  |  |  |  |  |  |  |  |
| Net loss from sale of real estate, stocks, bonds, etc., other than net loss from sale of assets held more than 2 years... | 2, 051, 324,363 | 24.57 | 040,082, 889 | 5.30 | 1,821,122, 118 | 10. 26 | 2,578, 194, 377 | 11. 49 | $2,567,351,054$ | 9.62 |
| Contributions ${ }^{11}$ |  |  | 245,080,088 | 2.03 |  |  |  |  | 387, 289,616 | 1.45 |
| Total deductions. | 2, 051, 324, 363 | 24.57 | 885, 763, 077 | 7.33 | 1, 821, 122, 118 | 10. 26 | 2, 578, 194, 377 | 11. 49 | 2, 954, 640,670 | 11.07 |
| Net income. | 6, 298, 577, 620 | 75.43 | ${ }^{12} 11,191,246,207$ | 92.67 | 15, 924, 639, 355 | 89.74 | 19, 859, 491, 448 | 88.51 | 23, 735, 629, 183 | 88.93 |


| Distribution | Income-Continued |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1921 |  | 1922 |  | 1923 |  | 1924 |  | 1925 |  |
|  | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Wages and salaries ${ }^{2}$ - | $\$ 13,813,169,165$$2,356,318,610$$1,341,186,308$$462,858,073$ | $\begin{array}{r} 59.21 \\ 10.14 \\ 5.75 \\ \\ \\ 1.98 \end{array}$ | $\begin{array}{r} \$ 13,693,992,791 \\ 2,839,771,144 \\ 1,427,127,347 \end{array}$ | $\begin{array}{r} 55.06 \\ 11.42 \\ 5.74 \end{array}$ | $\begin{array}{r} \$ 14,195,355,961 \\ 4,722,766,099 \\ 1,676,408,680 \end{array}$ | $\begin{array}{r} 48.54 \\ 16.15 \\ 5.73 \end{array}$ | $\begin{array}{r} \$ 13,617,662,626 \\ 4,755,483,091 \end{array}$ | $\begin{aligned} & 46.04 \\ & \text { 16.04 } \\ & 6.12 \end{aligned}$ | $\begin{array}{r} \$ 9,742,159,865 \\ 3,688,804,463 \\ 1,827,025,490 \end{array}$ | $\begin{gathered} 38.55 \\ 14.59 \\ 779 \end{gathered}$ |
| Partnerships ${ }^{\text {- }}$ |  |  |  |  |  |  | $4,810,013,740$ |  |  |  |
| Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years ${ }^{5}$. |  |  | 742, 103, 997 | 2.98 | 863, 106, 709 | 2.95 | 1, 124, 565, 658 | 3.80 | 1,991, 659,499 | 7.89 |
| Capital net gain from sale of assets held more than 2 years ${ }^{6}$ |  |  | 249, 247, 583 | 1.00 | 305, 393, 768 | 1.04 | 389, 148, 434 | 1.32 | 940,569,341 | 3.72 |
| 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 |
| Rents and royalties--- | $\begin{array}{r} 1,177,957,882 \\ 1,643,344,489 \\ 46,994,406 \\ 2,476,952,399 \end{array}$ | $\begin{array}{r} 5.05 \\ 7.05 \\ 10.20 \\ 10.62 \end{array}$ | $\begin{array}{r} \mathbf{7}, 748,928,900,981 \\ 33,998,634 \\ 2,664,219,081 \\ 257,927,864 \end{array}$ | $\begin{array}{r} \hline 4.92 \\ 6.99 \\ .14 \\ 10.71 \\ 1.04 \end{array}$ | 1. 814, 126, 275 <br> 2, 177, 771, 024 <br> 43, 710, 945 <br> $3,119,828,710$ $329,124,466$ | $\begin{array}{r} 6.20 \\ 7.45 \\ .15 \\ 10.66 \\ 1.13 \end{array}$ | $\begin{array}{r} 2,009,716,478 \\ 2,281,703,361 \\ 29,645,332 \\ 3,250,913,954 \\ 310,143,901 \end{array}$ | $\begin{array}{r} 6.79 \\ 7.71 \\ .10 \\ 10.99 \\ 1.05 \end{array}$ | 1, 471, 332, 463 <br> 1, 814, 402, 206 <br> 25, 651, 179 <br> $3,464,624,648$ <br> $305,805,537$ | 5.827.18.1013.711.21 |
| Interest on Government obligations not wholly exempt from tax 8 |  |  |  |  |  |  |  |  |  |  |
| Dividends on stock of domestic corporations. Fiduciary ${ }^{10}$ |  |  |  |  |  |  |  |  |  |  |
| Total | 5, 345, 249, 176 | $\underline{22.92}$ | 5,919, 665, 492 | $23.80$ | 7,484, 561, 220 | 25.59 | 7, 882, 123, 026 | 26.64 | 7,081, 816,033 | $\stackrel{28.02}{ }$ |
| 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 |
| General deductions: | 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 |
| Net loss from sale of real estate, stocks, bonds, etc., other than loss from sale of assets held more than 2 years. |  |  |  |  |  |  |  |  |  |  |
| Contributions ${ }^{11}$ $\qquad$ <br> Total deductions. $\qquad$ |  |  | 425, 218, 169 | 1.71 | 534, 797, 130 | 1.83 | 533, 168, 167 | 1.80 | 441, 590, 244 | 1.74 |
|  | 3,751, 569, 404 | 16.08 | 3, 535, 695, 824 | 14.22 | 4, 470, 126, 979 | 15.28 | 3, 922, 843, 121 | 13.26 | 3, 377, 458, 288 | 13.36 |
| Net income | 19, 577, 212, 528 | 83.92 | 21,336, 212, 530 | 85.78 | 24, 777, 465, 658 | 84.72 | 25, 656, 153, 454 | 86.74 | 21, 894, 576, 403 | 86.64 |

[^18]| Distribution | Income-Continued |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | 1926 |  | 1927 |  | 1928 |  |
|  | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| Wages and salaries ${ }^{2}$... | $\begin{array}{r} \$ 9,994,344,530 \\ 3,572,895,708 \\ 1,732,581,033 \end{array}$ | $\begin{aligned} & \text { 39. } 27 \\ & 14.04 \\ & 8 \end{aligned}$ | $\begin{array}{r} \$ 10,218,449,780 \\ 3,287,421,294 \end{array}$ | ${ }^{38} 12.98$ | $\$ 10,862,330,998$$3,243,955,494$ | 37.4711.19 |
| Business ${ }^{\text {a }}$ Partan |  |  |  |  |  |  |
|  |  |  | 1,755, 145, 035 | 6.70 | 1, 929,519, 630 | 6. 66 |
| more than 2 years ${ }^{\text {max }}$ Capital net gain from sale of assets held more than 2 years ${ }^{\text {a }}$ | $\begin{array}{r} 1,465,625,374 \\ 912,917,534 \end{array}$ | $\begin{aligned} & 5.76 \\ & 3.59 \end{aligned}$ |  | $\begin{aligned} & \text { 6. } 92 \\ & \text { 4. } 13 \end{aligned}$ | $2,928,141,616$ $1,879,780,038$ | $\begin{array}{r} 10.10 \\ 6.49 \end{array}$ |
| Total. | 17, 678, 334, 179 | 69.47 | 18, 155, 598, 082 | 69.27 | 20, 843, 727, 776 | 71.81 |
| Rents and royalties | 1, 450, 759, 713 1, 936, 604, 432 $\begin{array}{r}36,781,773 \\ 4,011,590,274 \\ \hline\end{array}$ 333, 365, 460 | $\begin{array}{r} 5.70 \\ 7.61 \\ 15 \\ 15.76 \\ 1.31 \\ \hline \end{array}$ | $\begin{array}{r} 1,302,275,981 \\ 2,026,897,032 \\ 47,479,483 \\ 4,254,828,886 \\ 421,481,104 \\ \hline \end{array}$ | $\begin{array}{r} 4.97 \\ 7.73 \\ 16.24 \\ 18 \\ 1.61 \end{array}$ | $\begin{aligned} & 1,164,518,456 \\ & 2,14,857,460 \\ & 40,55,301 \\ & 4,30,978,752 \\ & 443,998,374 \end{aligned}$ | 4.027.391515.011.53 |
| Intercst and other income Interest on Government obigations not wholl exempt from tax |  |  |  |  |  |  |
| Dividends on stock of domestic corporations ${ }^{\text {.................... }}$ |  |  |  |  |  |  |
| Fiduciary ${ }^{10}$ |  |  |  |  |  |  |
| Total | 7,769, 101, 652 | 30.53 | 8,052, 962, 486 | 30.73 | 8, 143, 906, 743 | 28.09 |
| Total income | 25, 447, 435, 831 | 100.00 | 26, 208, 500, 568 | 100.00 | 28,987, 634, 519 | 100.00 |
| General deductions: Miscellaneous. | $\begin{array}{r} 2,826,509,251 \\ 178,215,623 \\ 484,205,308 \end{array}$ | $\begin{array}{r} 11.11 \\ .70 \\ 1.90 \end{array}$ | $\begin{array}{r} 2,927,885,608 \\ 227,878,965 \\ 507,705,382 \end{array}$ | $\begin{array}{r} 11.17 \\ .87 \\ 1.94 \\ \hline \end{array}$ | $\begin{array}{r} 3,056,678,735 \\ 171,743,165 \\ 532,885,707 \end{array}$ | $\begin{array}{r} 10.54 \\ .59 \\ 1.84 \end{array}$ |
| Net loss from sale of real estate, stocks, bonds, ete., other than net loss from sale of assets held more than 2 years. |  |  |  |  |  |  |
| Contributions ${ }^{\text {I }}$....... |  |  |  |  |  |  |
| Total deductions. |  | 13.71 | 3,663,470,015 | 13.98 | 3,761, 307, 607 | 12.97 |
| Net income ${ }^{13}$ | $21,958,505,649$ | 86. 29 | 22, 545, 090, 553 | 86.02 | 25, 226, 326, 912 | 87.03 |

${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449 - 462. The income items for 1916 are "gross income," the deductions not having been allocated to the various sources but included in aggregate under "general deductions." Beginning 1917, deductions allowable against the various sources of income are applied against the gross income from the specific sources as reported on the schedules in the income-tax returns and wherever net losses are shown on schedules, such net losses are transferred in tabulation to "general deductions," which also contain the other deductions included in the return under "general deductions." 2 Exclusive of such wages and salaries of the individual, his wife, or dependent minors, derived from, the business conducted by the individual. Prior to 1924 such wages and salaries were reported either as income under "Wages and salaries" or as part of income from "Business."

4 Certain income fron: partnerships included in other sources, see notes 6, 7, 8, and 9. Tabulated with "Business" in 1916. In 1918 to 1921, inclusive, the amount includes income of personal service corporations as defined in the revenue acts of 1918 and 1921 (except certain amounts included in other sources, see notes 7,8 , and 9 ) and of fiduciaries, as described in note 10 .
${ }^{5}$ Profits from sale of real estate, etc., included in "Business" in 1916.
${ }^{6}$ Capital net gain of individuals, partnerships, and fiductaries given special classifications for taration, beginning 1922.
${ }^{7}$ Includes, all years, dividends of foreign corporations and income from all sources not reported elsewhere; includes interest on tax-free covenant bonds of individuals and fiduciaries, beginning 1917; of partnerships, beginning 1920; and of personal service corporations, 1920 and 1921; includes in 1917 and 1918 interest on Government bonds not wholly exempt
${ }^{8}$ Interest on such obligations held by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921 , inclusive). In 1917 and 1918 amount included in "Interest and investment income."

Includes dividends received by individuals, partnerships, fiduciaries, and personal service corporations (1918 to 1921 , inclusive); includes stock dividends 1916 to 1919 , inclusive. ${ }^{10}$ Certain income from fiduciaries included in other sources, see notes $6,7,8$, and 9 . In 1917 amount included in "Interest and investment income"; in 1918 to 1921 , inclusive, in "Partnerships.'
${ }^{11}$ Contributions 1916, 1918, 1919, and 1921 tabulated in 'General deductions."
13 Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated and partly estimated on basis of sample. (See p. 1, 19-24.)

Corporation returns, calendar years 1909 to 1928, showing total number, number and per cent reporting net income and no net income, and amount of net income and deficit ${ }^{1}$

| Year | Number of returns |  |  |  | Per cent of total |  |  | Net income | Deficit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Reporting net income | Reporting no net income | Inactive corporations; no income data reported | $\begin{aligned} & \text { Report- } \\ & \text { ing } \\ & \text { net } \\ & \text { income } \end{aligned}$ | Reporting no netin- | $\begin{gathered} \text { No } \\ \text { income } \\ \text { data } \\ \text { reported } \end{gathered}$ |  |  |
| 1909. | 262,490 | ${ }^{2} 52,498$ | ${ }^{3} 209,992$ |  |  | 80 |  | (\$3, 590, 000, 000 |  |
| 1910 | 270, 202 | 254,040 | ${ }^{3} 216,162$ |  | 20 | 80 |  | 3, 761, 000, 000 |  |
| 1911.- | 288, 352 | ${ }^{2} 55,129$ | ${ }^{3} 233,223$ |  | 19 | 81 |  | $3,503,000,000$ |  |
| 1912.- | 305,336 | 261,116 | 3 244,220 |  | 20 | 80 |  | 4, 151, 000, 000 | Not avail- |
| 1913. | 316,909 | 188, 866 | 128, 043 |  | 60 | 40 |  | 4, 714, 000, 000 |  |
| 1914. | 4299,445 | 174, 205 | 125, 240 |  | 58 | 42 |  | 3, 940,000,000 |  |
| 1915. | 4366,443 | 190, 911 | 175, 532 |  | 52 | 48 |  | $5,310,000,000$ |  |
| 1916. | 341, 253 | 206, 984 | 134, 269 |  | 61 | 39 |  | 8, 766, 000, 000 | \$657, 000, 000 |
| 1917 | 351,426 | 232,079 | 119, 347 | Nodata | 66 | 34 | Nodata | 10,730,000, 000 | 630, 000, 000 |
| 1918. | 317, 579 | 202,061 | 115, 518 | avail* | 64 | 36 | avai. | 8,362,000,000 | 690,000,000 |
| 1919 | 320, 188 | 200, 634 | 110, 564 | able. | 65 | 35 | able. | 9, 412, 000, 000 | 996,000, 000 |
| 1920 | 345, 595 | 203, 233 | 142, 362 |  | 59 | 41 |  | 7, 903, 000, 000 | 2,029,000,000 |
| 1921 | 356,397 | 171,239 | 185, 158 |  | 48 | 52 |  | 4,336, 000, 000 | 3, $878,000,000$ |
| 1922 | 382,883 | 212, 535 | 170, 348 |  | 56 | 44 |  | 6, 964, 000, 000 | 2, 194,000,000 |
| 1923 | 398,933 | 233, 339 | 163, 594 |  | 58 | 42 |  | 8, 322, 000, 000 | 2, 014, 000,000 |
| 1924 | 417.421 | 236, 389 | 181, 032 |  | 57 | 43 |  | 7, 587, 000, 000 | 2, 224, 000,000 |
| 1925. | 430, 072 | 252,334 | 177, 738 |  | 59 | 41 |  | 9,584, 000, 000 | 1, 963, 000, 000 |
| 1926--- | 455,320 | 258, 134 | 197, 186 |  | 57 | 43 |  | 9, 673, 000, 000 | 2, 169,000, 000 |
| 1927--- | 475, 031 | 259, 849 | 165, 826 | 49,356 | 55 | 35 | 10 | 8,982, 000, 000 | 2, 472, 000, 000 |
| 1928... | 495,892 | 268, 783 | 174, 828 | 52,281 | 54 | 35 | 11 | 10,600,000,000 | 2, 400, 000, 000 |

${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Fiscal and fractional (part year) returns are included.
${ }^{2}$ Returns showing net income in excess of $\$ 5,000$ exemption.
${ }^{3}$ Returns showing net income not in excess of $\$ 5,000$ exemption, or deficit.
41915 contains ayproximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

Income and profits taxes in corporation returns, calendar years 1913 to 1928 ${ }^{1}$

| Year | Tax |  |  |
| :---: | :---: | :---: | :---: |
|  | Income tax | War-profits and excessprofits tax | Total tax |
| 1913. | ${ }^{2} \$ 43,127,740$ |  | 2 \$43, 127, 740 |
| 1914 | 39, 144, 532 |  | 39, 144, 532 |
| 1915 | 56, 993,657 |  | 56,993, 657 |
| 1916 | 171, 805, 150 |  | 171, 805, 150 |
| 1917 | 503, 698, 029 | \$1, 638, 747, 740 | 2, 142, 445, 769 |
| 1918 | $653,198,483$ | 2, 505, 565, 939 | 3, 158, 764, 422 |
| 1919 | $743,535,888$ | 1, 431, 805, 690 | 2, 175,341, 578 |
| 1920 | 636, 508, 292 | 988, 726, 351 | 1, 625, 234, 643 |
| 1921 | 366, 443, 621 | 335, 131, 811 | 701, 575, 432 |
| 1922 | 775, 310, 154 | 3 8, 466, 114 | 783, 776, 268 |
| 1923 | 937, 106, 798 |  | 937, 106, 798 |
| 1924 | 881, 549,546 |  | 881, 549, 546 |
| 1925. | 1, 170, 331, 206 |  | 1, 170,331, 206 |
| 1926. | 1, 229, 797, 243 |  | 1, 229, 797, 243 |
| 1927 | 1, 130,674, 128 |  | 1,130,674, 128 |
| 1928. | 1, 184, 142, 142 | ---------- | 1,184, 142, 142 |

[^19]Corporation returns-Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, inclusive ${ }^{1}$

| Distribution | 1918 |  | 1919 |  | 1920 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | $\begin{array}{\|c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}$ | Amount | $\left\|\begin{array}{c} \text { Number of } \\ \text { returns } \end{array}\right\|$ | Amoant |
| Returns showing net income: Size of net income- |  |  |  |  |  |  |
| Under \$2,000. | 68,973 | \$55, 281, 461 |  |  | 75,905 | \$65, 835, 628 |
| \$2,000 under \$5,000 | 49,397 | 162, 073, 156 |  |  | 46, 868 | 151,338, 556 |
| \$5,000 under \$10,000 | 29,780 | 213,305, 243 |  |  | 27,615 | 194, 776, 140 |
| \$10,000 under \$25,000 | 37, 053 | 800, 570,917 |  |  | 35,994 | 786, 538, 508 |
| \$25,000 under \$50,000 | 37,053 7,224 | 507, 215,825 |  |  | 7,092 | 496, 550, 045 |
| \$100,000 under \$250,000 | 5,383 | 838, 508,564 |  |  | 5, 497 | 851,989, 198 |
| \$250,000 under \$500,000 | 2,054 | 713, 779, 767 |  |  | 2,124 | 737, 217, 126 |
| $\$ 500,000$ under $\$ 1,000,000 \ldots$ | 1,171 | 815,090,903 |  |  | 1,142 | 788,372, 009 |
| $\$ 1,000,000$ under $\$ 5,000,-$ 000. | 846 | 1,701, 416,343 |  |  | 836 | 1,62\%,705, 255 |
| \$5,000,000 and over.....-- | 180 | 2, 554, 269,070 |  |  | 160 | 2, 203, 332,348 |
| Total for returns showing net income...... | 202,061 | 8,361, 511, 249 | 209, 634 | \$9, 411, 418, 458 | 203, 233 | 7,902,654, 813 |
| Returns showing no net income.- | 115,518 | 689, 772,361 | 110,564 | 995, 546, 241 | 142,362 | 2, 029, 423, 744 |
| Grand total-net income less deficit. | 317, 579 | 7,671, 738,888 | 320,198 | 8, 415, 872, 217 | 345, 595 | 5, 873, 231, 069 |
|  |  | 1921 |  | 1922 |  | 1923 |
| Distribution | Number of returns | Amount | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | Amount | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Amount |
| Returns showing net income: <br> Size of net income- <br> Under $\$ 2,000$       |  |  |  |  |  |  |
|  |  |  |  |  |  |  |
| \$5,000 under $\$ 10,000$ | 40,402 20,134 | 124,049, 405 | 43,502 24,787 | 137, $174,308,288$ | 48,269 27,602 | 193, $1969,336,286$ |
| \$10,000 under $\$ 25,000$ under $\$ 50,000$ | 25,327 | 547, 473, 491 | 35,811 | 767, 133,959 | 39,764 | 891, 426, 019 |
| \$50,000 under \$100,000 | 4,595 | 320, 442,399 | 7,312 | 512,069,921 | 8,258 | 577, 435, 489 |
| \$100,000 under $\$ 250,000$ | 3,108 | 478,376, 439 | 5,114 | 791,272,098 | 5,942 | 923, 065,165 |
| \$250,000 under \$500,000 | 1,136 | 391, 713,873 | 1,889 | 658, 842, 334 | 2,149 | 745, 679,327 |
| \$500,000 under \$1,000,000.. | 1555 | 380,316, 893 | 1,016 | 708,997, 233 | 1,089 | 752, 853, 087 |
| $\begin{aligned} & \$ 1,000,000 \text { under } \$ 5,000,-1 \\ & 000 \text { - } \end{aligned}$ | $46^{1}$ | 918,041, 802 | 725 | 1, 444, 773, 281 | 858 | 1, 695, 716, 712 |
| \$5,000,000 and over ......-- | 70 | 971, 569,865 | 120 | 1,681, 892,856 | 168 | 2, 294, 954,330 |
| Total for returns showing net income. $\qquad$ | 171, 239 | 4,336, 047, 813 | 212, 535 | 6,963,811,143 | 233,339 | 8,321,529,134 |
| Keturns showing no net income.- | 185, 158 | 3, 878, 219, 134 | 170,348 | 2, 193, 776,356 | 165,594 | 2,013, 554, 987 |
| Grand total-net income less deficit.. | 356,397 | 457, 828, 679 | 382, 883 | 4,770,034,787 | 398,933 | 6,307,974,147 |

[^20]Corporation returns-Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, inclusiveContinued

| Distribution | 1924 |  | 1925 |  | 1926 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | Amount | Number of returns | Amount | Number of returns | Amount |
| Returns showing net income: Size of net income- |  |  |  |  |  |  |
| Under \$2,000 | 105, 135 | \$92, 757, 850 | 108, 447 | \$96, 859, 748 | 118, 092 | \$104, 121, 718 |
| \$2,000 under \$5,000 | 49, 050 | 154, 696,040 | 51,334 | 162,780, 292 | 50,918 | 160, 215, 419 |
| \$5,000 under \$10,000 | 26, 090 | 192, 682, 420 | 29,067 | 207, 812, 825 | 28,363 | 201, 434, 466 |
| \$10,000 under \$25,000 | ) 39,411 | 858, 279, 429 | $\left\{\begin{array}{l}29,533\end{array}\right.$ | 477, 066, 018 | 26, 463 | 424, 743, 533 |
| \$25,000 under \$50,000 | 3 39,411 | 858, 279, 429 | - 13, 965 | 498, 304, 439 | 15, 250 | 505, 981, 193 |
| \$50,000 under \$100,000 $\ldots$.-- | 7,857 | 546, 492, 107 | 9,249 | 646, 218,517 | 8,748 | $612,009,482$ |
| \$100,000 under \$250,000 | 5, 200 | $800,400,960$ | 6,270 | 966,671, 837 | 5, 966 | 917, 880,867 |
| \$250,000 under \$ $\$ 500,000$ | 1,793 | $620,791,551$ | 2,200 | 765, 259, 354 | 2,137 | 749,611,283 |
| \$500,000 under \$1,000,000.- | 952 | 662, 504, 898 | 1,156 | 788,857, 128 | 1,100 | 759, 354, 667 |
| $\$ 1,000,000$ under $\$ 5,000,-$ 000 | 739 | 1,447, 837, 353 | 917 | 1,876, 242,787 | 883 | 1,769,642,841 |
| \$5,000,000 and over | 162 | 2, 210, 209, 684 | 196 | 3,097, 610,752 | 214 | 3, 468, 407, 420 |
| Total for returns showing net income.......- | 236,389 | 7,586,652, 292 | 252,334 | 9, 583, 683, 697 | 258, 134 | $9,673,402,889$ |
| Returns showing no net income: <br> Size of deficit- |  |  |  |  |  |  |
| Under \$25,000 ..........-- |  |  | 165,909 | 507, 429,985 | 183,538 | 622, 156, 073 |
| \$25,000 under \$100,000 |  |  | 8,565 | 401, 080, 214 | 10, 630 | 497, 909, 273 |
| \$100,000 under \$500,000 |  |  | 2,876 | 486, 586, 356 | 2,619 | 520, 867, 843 |
| \$500,000 under \$1,000,000.- |  |  | 241 | 171, 006, 631 | 251 | 178, 364, 712 |
| $\begin{aligned} & \$ 1,000,000 \text { under } \$ 2,000,- \\ & 000 \end{aligned}$ |  |  | 81 | 111, (994, 991 | 94 | 124, 482, 493 |
| $\begin{array}{r} \$ 2,000,000 \text { under } \$ 3,000,- \\ 000 \end{array}$ |  |  | 28 | 67, 150, 838 | 28 | 66,305, 016 |
| $\begin{aligned} & \$ 3,000,000 \text { under } \$ 4,000,- \\ & 000 \end{aligned}$ |  |  | 15 | 55, 984, 630 | 12 | 41, 221, 059 |
| $\$ 4,000,000$ under $\$ 5,000,-$ |  |  | 7 |  | 6 | 26,887,189 |
| \$5,000,000 and over.-..... |  |  | 16 | 130, 676, 262 | 8 | 90, 516,644 |
| Total for returns showing no net income...- | 181, 032 | 2, 223, 925,993 | 177,738 | 1,962,628,095 | 197, 186 | 2, 168, 710,302 |
| Grand total-net income less deficit......- | 417, 421 | 5,362, 726, 299 | 430,072 | 7,621,055,602 | 455, 320 | 7, 504, 692,587 |

Corporation returns-Distribution of number of returns, net income, and deficit, by size of net income and deficit for all corporations for years 1918 to 1928, inclusiveContinued

| Distribution | 1927 |  | 1928 |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount |
| Size of net income: |  |  |  |  |
| Under \$1,000. | 70, 299 | \$27, 806, 395 | 68, 466 | \$28, 667, 760 |
| \$1,000 under \$2,000 | 52, 044 | 79, 589, 268 | 42, 161 | 62, 624, 798 |
| \$2,000 under \$3,000. | 26,470 | 64, 351,482 | 35,930 | 90, 128, 066 |
| \$3,000 under \$4,000. | 15,048 | 52, 633, 692 | 19,392 | 66, 724, 327 |
| \$4,000 under \$5,000 | 9, 914 | 44, 367, 754 | 11,811 | 52, 757, 599 |
| \$5,000 under \$10,000. | 27,690 | 197, 100, 206 | 29,876 | 211, 526, 272 |
| \$10,000 under \$15,000 | 11, 387 | 137, 633, 906 | 13,707 | 168, 261, 530 |
| \$15,000 under \$20,000 | 9,912 | 165, 701, 312 | 8,268 | 143, 246, 122 |
| \$20,009 under \$25,000 | 6,217 | 140, 165, 752 | 6,953 | 156,097, 554 |
| \$25,000 under \$50,000 | 12,518 | 447, 199, 459 | 12,480 | 445. 894, 631 |
| \$50,000 under \$100,000 | 8,299 | 580, 909, 267 | 8,734 | 609, 179, 215 |
| \$100,000 under \$250,000 | 5,823 | 901, 979, 956 | 6, 194 | 959, 922,545 |
| \$250,000 under \$590,000. | 2,047 | 714, 494, 467 | 2, 267 | 794, 020, 678 |
| \$500,000 under \$1,000,000 | 1, 139 | 788, 890, 764 | 1,286 | 898,405, 169 |
| \$1,000,000 under \$5,000,000 | 855 | 1,700, 282, 717 | 1, 029 | 2,119,925, 678 |
| \$5,000,000 and over. | 187 | 2,938, 777, 864 | 229 | 3, 810, 359, 213 |
| Total for returns showing net income. | 259, 849 | 8,981, 884, 261 | 268, 783 | 10,617, 741, 157 |
| Size of deficit: |  |  |  |  |
| Under \$1,000. | 49,199 | 22, 260, 980 | 54, 633 | 21, 901, 102 |
| \$1,000 under \$2,000. | 23, 543 | 35, 201,966 | 24,811 | 36, 402,854 |
| \$2,000 under \$3,000. | 15,379 | 38, 056, 867 | 16,576 | 41, 173, 010 |
| \$3,000 under \$4,000. | 11, 321 | 39, 367, 959 | 11,907 | 41,417,367 |
| \$4,000 under \$5,000 | 8,333 | 37, 228,992 | 8,827 | 39, 568, 299 |
| \$5,000 under \$10,000 | 23,198 | 166, 072, 281 | 23, 4.57 | 166, 745, 650 |
| \$10,000 under \$15,000 | 10, 118 | 125, 106, 434 | 10, 424 | 127, 633,647 |
| \$15,000 under \$20,000 | 5, 633 | 98, 125,977 | 5,789 | 100, 067, 053 |
| \$20,000 under \$25,000 | 3,776 | 85, 380, 525 | 3,619 | 80, 838,677 |
| \$25,000 under \$50,000 | 7,863 | 273, 897,401 | 7,707 | 268, 262, 158 |
| \$50,000 under \$100,000 | 4,019 | 277, 499, 065 | 3,990 | 276, 902, 138 |
| \$100,000 under \$250,000. | 2,327 | 351, 234, 547 | 2,048 | 311, 303, 871 |
| \$250,000 under \$500,000. | 654 | 225, 694, 160 | 557 | 193, 694, 881 |
| \$500,000 under \$1,000,000 | 257 | 176, 554, 346 | 287 | 200, 947, 313 |
| \$1,000,000 under \$5,000,000. | 188 | 351, 194, 669 | 186 | 342, 217, 717 |
| \$5,000,000 and over | 18 | 168, 803, 207 | 10 | 142, 048, 511 |
| Total for returas showing no net income-....Inactivecorporations; noincome data reported. | 165, 826 | 2, 471, 739, 376 | 174, 828 | 2,391, 124,248 |
|  | 49,356 |  | 52, 281 |  |
| Grand total-net income less deficit | 475,031 | $6,510,144,885$ | 495, 892 | 8,226,616,909 |

## ESTATE-TAX RETURNS

The following tables are compiled from estate-tax returns filed with the bureau in the 12 months ending December 31, 1929. They do not, however, represent the number of estates of persons who died within the period, the returns not being due until one year after the date of death, and under certain conditions further extensions of time are granted for filing the returns.

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 rather than on the distributive share.

The gross estate as defined by statute includes certain transfers such as those made in contemplation of death or intended to take effect at or after death.

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

The tables are based on the data disclosed by the returns as filed and prior to any adjustments that may be determined upon through investigation and audit. 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 shows for the returns of estates of resident decedents, distributed by size of net estate, the number of returns, number subject to tax and number not subject to tax, form of property owned by the decedent at the time of death, nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit, and net tax after deducting tax credit.

Table 2 distributes the returns of estates of resident decedents by States and Territories. It shows the total number of returns and aggregate gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit, as well as the distribution by estates subject to tax and those not subject to tax.

Table 2-A shows the same distribution as Table 2 for estates of resident decedents whose date of death was after February 26, 1926. (Taxed under revenue acts of 1926 and 1928.)

Table 2-B shows the same distribution as Table 2 for estates of resident decedents whose date of death was after June 2, 1924, and prior to February 26, 1926. (Taxed under revenue act of 1924.)

Table 2-C shows the same distribution as Table 2 for estates of resident decedents whose date of death was prior to June 2, 1924. (Taxed under revenue acts in force prior to the revenue act of 1924.)

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

Table 4 shows the returns of estates 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, tax credit, and net tax after deducting tax credit.

Table 1.-Estates of resident decedents-Form of property and nature of deductions.
[Returns filed from Jan. 1 to Dec. 31, 1929]


1 Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924)
and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the and prior to effective date of revenue act of 1926 (Feb, 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926 .
showing amounts, number of estates, and relative percentages, by size of net estate
[Returns filed from Jan. 1 to Dec. 31, 1929]

| Size of net estate |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$50,000 |  | $\begin{gathered} \$ 50,000 \text { under } \\ \$ 100,000 \end{gathered}$ |  | $\begin{gathered} \$ 100,000 \text { under } \\ \$ 200,000 \end{gathered}$ |  | $\begin{gathered} \$ 200,000 \text { under } \\ \$ 400,000 \end{gathered}$ |  | $\begin{gathered} \$ 400,000 \text { under } \\ \$ 600,000 \end{gathered}$ |  |
| 2,288 |  | 1,189 |  | 1,132 |  | 998 |  | 414 |  |
| Amount | Per cent | Amount | $\begin{aligned} & \text { Per } \\ & \text { cent } \end{aligned}$ | Amount | Per cent | Amount | Per cent | Amount | Per cent |
| \$86, 311, 591 | 24.73 | \$55, 007, 708 | 21.58 | \$ $\$ 63,532,633$ | 18.47 | \$77,409, 284 | 16.77 | \$36,458, 753 | 12.37 |
| 1, 284, 556$7,370,828$ | . 37 | 1,437,503 | . 56 | 1,741,303 | . 51 | 2, 735, 312 | . 59 | 2, 418, 954 | 82 |
|  | 2.11 | 4,776,960 | 1.87 | 5,576,976 | 1. 62 | 6, 904, 153 | 1.50 | 4, 186, 172 | 1. 42 |
| $5,551,684$$28,812,559$ | 1. 59 | 4,380,672 | 1.72 | 6, 329,717 | 1.84 | 10,330,030 | 2.24 | 9, 128, 052 | 3.10 |
|  | 8. 26 | 22, 977, 602 | 9.02 | 28, 795, 812 | 8.37 | 42, 759, 820 | 9.26 | 29, 156,642 | 9.89 |
| $\begin{array}{r} 43,019,627 \\ 103,041,285 \end{array}$ | 12.33 | 33, 572, 737 | 13.17 | 42,443,808 | 12.34 | 62, 729, 315 | 13.59 | 44, 889, 820 | 15.23 |
|  | 29.52 | 87,491, 710 | 34.33 | 137, 107,359 | 39.87 | 195, 414, 716 | 42.32 | 140,550, 589 | 47.69 |
| 146,060,912 | 41.85 | 121, 064, 447 | 47.50 | 179, 551, 167 | 52,21 | 258, 144, 031 | 55.91 | 185,440, 409 | 62.92 |
| $\begin{aligned} & 60,241,420 \\ & 17,232,272 \end{aligned}$ | 17.26 | 39, 125, 141 | 15.35 | 49, 271, 210 | 14.33 | 57,424,889 | 12.44 | 29, 642, 582 | 10.06 |
|  | 4.94 | 11, 140,620 | 4.37 | 13,566,490 | 3.94 | 17, 286, 723 | 3.74 | 9,392, 989 | 3.19 |
| 19,486,343 | 5.58 | 13,760,626 | 5.40 | 17,782,496 | 5.17 | 24, 851,376 | 5.38 | 12, 869,389 | 4.37 |
| 10,440,839 | 2.99 | 7,675,248 | 3.01 | 11,547,956 | 3.36 | 15, 969, 417 | 3.46 | 14, 336,730 | 4.86 |
| 1,301,138 | .37 | 533, 799 | . 21 | 1,940,070 | . 56 | 1,886, 728 | . 41 | 810,862 | . 27 |
| 7,954,023 | 2.28 | 6,560, 115 | 2.58 | 6,734,260 | 1.96 | 8,718,069 | 1.89 | 5,786, 951 | 1.96 |
| 349,039, 138 | 100.00 | 254, 867, 704 | 100.00 | 343,926,282 | 100.00 | 461, 600, 517 | 100.00 | 294, 738,665 | 100.00 |
| 9,050, 189 |  | 5, 655, 119 |  | 6, 756, 562 |  | 8, 239,403 |  | 3, 660, 438 |  |
| 15,589,426 |  | 10, 847, 567 |  | 14,354, 063 |  | 18, 065, 177 |  | 10,769,166 |  |
| 32, 956, 107 |  | 21,913,550 |  | 29, 660, 353 |  | 38, 152, 913 |  | 21, 257,640 |  |
| 6,896,707 |  | 5, 265, 032 |  | 5,657, 408 |  | 7,472,752 |  | 5,129,977 | -------- |
| $\begin{array}{r} 10,011,99 z \\ 223,900,000 \end{array}$ |  | 6,099,385 |  | $14,642,955$ |  | $9,966,396$ |  | 7,608,002 |  |
|  |  | 117, 950,000 |  | 112, 850, 000 |  | $99,600,000$ |  | 41,350,000 |  |
| 298, 404, 424 |  | 167, 730,653 |  | 183,921, 341 |  | 181,496,641 |  | 89, 715, 223 |  |
| $\begin{array}{r} 50,634,714 \\ 507,182 \end{array}$ |  | 87, 137, 051 |  | 160, 004, 941 |  | 280, 193, 876 |  | 205, 023,442 |  |
|  |  | 1, 149, 281 |  | 3,119, 498 |  | 7, 709, 929 |  | 7, 135, 293 |  |
| $\begin{aligned} & 339,389 \\ & 167,793 \end{aligned}$ |  | 821,455 |  | 2, 262, 673 |  | 5,607,842 |  | 5,118,436 |  |
|  | ----- | 327, 826 |  | 856, 825 |  | 2,102,087 |  | 2,016,857 | - |

Table 1.-Estates of resident decedents-Form of property and nature of deduc net estate-

${ }^{1}$ Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.
tions, showing amounts, number of estates, and relative percentages, by size of Continued

| Size of net estate |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \$ 1,500,000 \text { under } \\ \$ 2,000,000 \end{gathered}$ |  | $\begin{gathered} \$ 2,000,000 \text { under } \\ \$ 2,500,000 \end{gathered}$ |  | $\$ 2,500,000$ under$\$ 3,000,000$ |  | $\$ 3,000,000$ under$\$ 3,500.000$ |  | $\$ 3,500.000$ under <br> $\$ 4.000,000$ |  |
| 79 |  | 41 |  | 29 |  | 12 |  | 14 |  |
| Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | Per cent | Amount | $\begin{aligned} & \text { Per } \\ & \text { cent } \end{aligned}$ |
| \$18, 263, 652 | 10.41 | \$7,922,145 | 6.65 | \$7,527, 734 | 8.09 | \$5, 478, 124 | 12.11 | \$5, 151, 940 | 7.32 |
| $3,110,462$ $1,537,080$ | 1.77 .88 | $2,665,686$ 930,552 | 2.24 .78 | $6,240,554$ 258,720 | 6.70 .88 | 1,036 325,192 286 | 2.29 .72 | 825,147 418,474 | 1.17 .89 |
| 10,502,660 | 5.99 | 10, 390, 958 | 8.73 | 10,840,487 | 11.64 | 4, 055, 126 | 8.97 | 3,974, 103 | 5. 65 |
| 11,897,675 | 6.78 | 7, 483, 102 | 6.28 | 4, 333, 773 | 4.66 | 2, 502, 725 | 5.53 | 1,981,933 | 2.82 |
| 27, 047, 877 | 15.42 | 21, 470, 298 | 18.03 | 21, 673, 534 | 23.28 | 7,919,329 | 17.51 | 7, 199, 657 | 10.23 |
| 95, 503, 959 | 54.43 | 71, 306, 584 | 59.89 | 48, 291, 953 | 51.88 | 25,730, 931 | 56.89 | 47, 239, 020 | 67.11 |
| 122, 551, 836 | 69.85 | 92, 776, 882 | 77.92 | 69,965,487 | 75.16 | 33, 650, 260 | 74.40 | 54, 438,677 | 77.34 |
| 13, 388, 036 | 7.63 | 7,622,982 | 6.40 | 3,928, 228 | 4.22 | 4, 100, 113 | 9.07 | 2,346, 477 | 3.33 |
| 4, 268, 015 | 2.43 | 2,097, 696 | 1.76 | 1,978,510 | 2.13 | 208, 010 | . 46 | 965, 102 | 1.37 |
| 9, 984, 309 | 5.69 | 3, 731, 586 | 3.14 | 3,397,356 | 3.65 | 990,637 | 2.19 | 6, 022, 202 | 8.56 |
| 1, 342, 244 | . 76 | 4,762, 231 | 4.00 | 2,437,478 | 2.62 | 581, 207 | 1. 29 | 1,461,517 | 2. 08 |
| 5, 661, 224 | 3.23 | 158, 869 | . 13 | 3, 848, 871 | 4.13 | 218,695 | . 48 |  |  |
| 175, 459, 316 | 100.00 | 119, 072, 391 | 100.00 | 93, 083, 664 | 100.00 | 45,227, 046 | 100.00 | 70,385, 915 | 100.00 |
| 1, 574,590 |  | 653, 271 |  | 460, 877 |  | 40,000 |  | 814, 454 |  |
| $\begin{array}{r} 7,222,745 \\ 10,148,862 \end{array}$ |  | $\begin{aligned} & 4,289,452 \\ & 8,720,233 \end{aligned}$ |  | $\begin{aligned} & 2,688,678 \\ & 3,315,472 \end{aligned}$ |  | $\begin{aligned} & 1,586,209 \\ & 1,051,216 \end{aligned}$ |  | $2,648,301$ $10,732,397$ |  |
| 4,384, 664 |  | 158,869 |  | 3, 426, 455 |  | 201, 021 |  |  |  |
| 6,702,966 |  | 9, 445,906 |  | 1,852, 289 |  | 2,337,084 |  | 2,276,635 |  |
| 7,900,000 |  | 4,100,000 |  | 2,900, 000 |  | 1,200, 000 |  | 1,400, 000 |  |
| 37, 933, 827 |  | 27, 367, 731 |  | 14, 643, 771 |  | 6, 415, 530 |  | 17, 871, 787 |  |
| 137, 525, 489 |  | 91, 704, 660 |  | 78, 439, 893 |  | 38, 811, 516 |  | 52, 514, 128 |  |
| 6,250,956 |  | 4, 413, 247 |  | 4, 445, 456 |  | 2,098, 218 |  | 2, 821, 195 |  |
| 2,452, 829 |  | 2, 020,856 |  | 1,529, 376 |  | 1, 099, 326 |  | I, 814, 641 |  |

Table 1.-Estates of resident decedents-Form of property and nature of deduc net estate-

|  | Size of net estate |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \$ 4,000,000 \text { under } \\ \$ 5,000,000 \end{gathered}$ |  | $\begin{aligned} & \$ 5,000,000 \text { under } \\ & \$ 6,000,000 \end{aligned}$ |  |
| Number of returns. | 14 |  | 10 |  |
| Distribution | Amount | Per cent | Amount | Per cent |
| Form of property: Real estate. | \$5, 702, 307 | 7.33 | \$6, 921, 963 | 10.82 |
| Investments in bonds and stocks- |  |  |  |  |
| Wholly tax-exempt. | 2,488,070 | 3.20 | 337, 934 | . 53 |
| Partially tax-exempt | 257,304 | . 33 | 479,425 | . 75 |
| State and municipal bonds, wholly tax-exempt. | 4, 438, 580 | 5. 70 | 2,681, 604 | 4.19 |
|  | 523,800 | . 67 | 3,580,904 | 5.60 |
| Total bonds.- | 7,707, 754 | 9.90 | 7, 079,867 | 11. 07 |
| Capital stock in corporation | 40,661, 823 | 52.25 | 42,580, 218 | 66.55 |
| Total bouds and stocks | 48,369,577 | 62.15 | 49, 660, 085 | 77.62 |
| Mortgages, notes, cash, etc | 2, 891,592 | 3. 71 | 3, 406, 158 |  |
|  | 7, 571, 343 | 9.73 | 2,680,284 | 4.19 |
| Transfers made in contemplation of or intended to take effect at or after death. | 3, 032, 327 | 3.90 |  |  |
| General power of appointment excrcised by will or by deed in contemplation of death | 331,000 | . 43 |  |  |
| Property from an estate taxed within 5 years; value at date of death of present decedent. | 8,784, 249 | 11.28 | 767,632 | 1.20 |
| Total gross estate | 77, 826, 482 | 100.00 | 63, 975, 177 | 100.00 |
| Nature of deduction: |  |  |  |  |
| Insurance exemption -..-----.-....... | 3 147,010 | --.-..- | $\begin{array}{r}89,055 \\ \hline\end{array}$ |  |
| Funeral and administrative expenses | 3,611,573 |  | 2, $28.155,558$ |  |
| Debts, unpaid mortgages, etc--1.-.............-- | 2,611,448 |  | 2, 156, 647 |  |
| Property from an estate taxed within 5 years; value at date of provious decedent's death | 7,541,563 |  | 699,329 |  |
| Charitable, public, and similar bequests. | 1,873,090 |  | 2,045,000 |  |
| Specific exemption.. | 1, 400,000 |  | 1,000, 000 |  |
| Total deductions. | 17, 184, 684 |  | 8, 675, 589 | --------- |
|  | 60, 641,798 |  | 55,299, 588 |  |
|  |  |  |  |  |
| Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ${ }^{1}$ $\qquad$ | 4, 473, 136 |  | 4, 139, 144 |  |
| Net tax after deducting tax credit.. | 1,266, 213 |  | 1,690, 793 |  |

[^21]tions, showing amounts, number of estates, and relative percentages, by size of Continued

| Size of net estate |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \$ 6,000,000 \text { under } \\ \$ 7,000,000 \end{gathered}$ |  | $\begin{gathered} \$ 7,000,000 \text { under } \\ \$ 8,000,000 \end{gathered}$ |  | $\begin{gathered} \$ 8,000,000 \text { under } \\ \$ 9,000,000 \end{gathered}$ |  | $\begin{gathered} \$ 9,000,000 \text { under } \\ \$ 10,000,000 \end{gathered}$ |  | $\begin{gathered} \$ 10,000,000 \text { and } \\ \text { over } \end{gathered}$ |  |
| 7 |  | 3 |  | 3 |  | 2 |  | 16 |  |
| Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent | Amount | Percent |
| \$6,387, 138 | 12. 14 | \$762, 710 | 3.27 | \$1,058,145 | 3.76 | \$475, 150 | 2.27 | \$26, 424, 267 | 5. 68 |
| 839,396 | 1. 60 |  |  | 35, 151 | . 12 | 1,330, 182 | 6.35 | 7,280,581 | 1.56 |
| 482,304 | . 92 | 5,151 | . 02 |  |  |  |  | 218, 112 | . 05 |
| 2, 633,354 | 5.00 | 115, 500 | . 50 | 4, 313, 060 | 15.33 | 776,791 | 3.70 | 19, 736, 813 | 4.24 |
| 5, 504, 713 | 10.46 | 2, 500 | . 01 | 328, 140 | 1.17 | 527,872 | 2. 52 | 12,396, 325 | 2.66 |
| 9,459,767 | 17.98 | 123, 151 | . 53 | 4,676, 291 | 16. 62 | 2,634, 845 | 12.57 | 39,631, 831 | 8.51 |
| 30, 399, 226 | 57.79 | 22, 188, 690 | 95.24 | 17,703, 208 | 62.92 | 16, 006, 472 | 76.36 | 350, 429, 124 | 75.29 |
| 39,858,993 | 75.77 | 22,311,841 | 95, 77 | 22, 379,499 | 79.54 | 18,641,317 | 88.93 | -390, 060,955 | 83.80 |
| $\begin{array}{r} 3,667,409 \\ 439,195 \end{array}$ | 6.97 .83 | 120,824 53,669 | . 52 | 715,085 | 2.54 | 875,335 762,656 | 4. 18 3.64 | $\begin{array}{r} 13,336,173 \\ 6.051,301 \end{array}$ | 2.87 1.30 |
| 1,442, 151 | 2.74 | 48,691 | . 21 | 1, 133, 086 | 4.03 | 197, 318 | . 94 | 21, 027,577 | 4.52 |
| 592, 225 | 1. 13 |  |  | 2, 852,208 | 10.13 | 9,228 | . 04 | 3,258, 172 | . 70 |
| 218,269 | . 42 |  |  |  |  |  |  | 5, 287, 847 | 1.13 |
| 52, 605, 380 | 100.00 | 23, 297, 735 | 100.00 | 28, 138, 023 | 100.00 | 20, 961, 004 | 100.00 | 4.65, 446, 292 | 100.00 |
| 79,910 |  | 40,000 |  |  |  | 40,000 |  | 106, 826 |  |
| 1,929, 358 |  | 609,480 |  | 1,298,998 |  | 996, 676 |  | $13,880,867$ |  |
| 2,415,359 |  | 439, 064 |  | 699, 645 |  | 282, 509 |  | 29,637, 491 |  |
| 218,269 |  |  |  |  |  |  |  | 4, 599, 383 |  |
| 1, 770, 000 |  |  |  | 175,000 |  | 300, 000 |  | 12, 738, 422 |  |
| 700, 000 |  | 300, 000 |  | 300, 000 |  | 200,000 |  | 1,600, 000 |  |
| 7,112, 896 |  | 1,388, 544 |  | 2, 473,643 |  | 1,819, 185 |  | 62, 562,989 | -------- |
| 45, 492, 484 |  |  |  | 25, 664, 380 |  |  |  | 402, 883, 303 |  |
| 5, 133, 297 |  | $2,595,063$ |  | 3,250,088 |  | 2,543,945 |  | 70, 232, 661 |  |
| 4, 106, 637 |  | 1,685,611 |  | 2,178,967 |  | 2, 035, 156 |  | 53,728, 702 |  |
| 1, 026,660 |  | 909,452 |  | 1,071,121 |  | 508, 789 |  | 16,503, 959 |  |

Table 2.-Estates of resident decedents-Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit
\{Returns filed from Jan. 1 to Dec. 31, 1929]

| States and Territories | Totalnumber ofreturns | Aggregate gross estate | Estate subject to tax |  |  |  |  |  |  | Estate not subject to tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\underset{\text { ber }}{N u m-~}$ | Gross estate | Deductions |  | Total tax | Tax credit ${ }^{1}$ | Net tax after ceducting tax credit | $\underset{\text { ber }}{\text { Num- }}$ | Gross estate | Deductions |
| Alabama | 57 | \$17, 752, 677 | 50 | \$16, 376, 757 | \$7, 301, 088 | \$9, 075, 669 | \$252, 903 | \$4,348 | \$248, 555 | 7 | \$1, 375, 920 | \$1,567,815 |
| Alaska. Arizona | 11 | 1, 680,464 | 7 | 1,335, 268 | 795, 274 | 539,994 | 10,458 |  | 2,382 | 4 | 345, 196 | 441, 673 |
| Arkansas | 29 | 8, 203, 798 | 22 | 6,608, 299 | 3, 441,460 | 3, 166,839 | 10, 49.42 | 62,849 | 26,578 | 7 | 1, 595,499 | 2,046,057 |
| California | 667 | 240, 814, 395 | 531 | 222,782, 188 | 85, 856, 473 | 136, 925, 715 | 7,751, 433 | 6, 112, 18:3 | 1,639, 250 | 136 | 18, 032,207 | 22, 65s, 657 |
| Colorado- | 64 | 25, 827,948 | 48 | 23,780, 856 | 8. 303,306 | 15, 477, 550 | 1,109, 206 | 876, 783 | 1,232,423 | 16 | 2,047, 092 | 2, 021,459 |
| Connecticu | 248 | 109, 849, 726 | 201 | 101,957, 098 | 37, 2422, 313 | 64, 734, 785 | 3, 309, 892 | 2,001, 469 | 1,218, 413 | 47 | 7,892, 628 | 9, 143, 181 |
| Delaware | 32 | 54, 642,978 | 27 | 54, 041, 664 | 5, 502, 119 | 48, 539,545 | 6, 346,739 | 5, 477, 389 | 1, 369,350 | 5 | 601, 314 | 698, 512 |
| District of Columb | 95 | 24, 796, 773 | 63 | 20, 231, 372 | 7,962,042 | 12, 269,330 | 440, 017 | 14,807 | 425, 210 | 32 | 4, 565, 401 | 5,600, 019 |
| Florida. | 120 | 53, 703, 148 | 87 | 49, 312, 021 | 25, 149,551 | 24, 162,470 | 967, 131 | 133, 740 | 828, 391 | 33 | 4, 391, 127 | 5, 543, 178 |
| Georgia. | 76 | 28, 761, 708 | 62 | 26, 583, 639 | 11, 280, 442 | 15, 300, 197 | 596, 310 | 470, 443 | 125, 867 | 15 | 2, 118, 069 | 2, 463, 415 |
| Hawaii | 11 | 3, 993,607 | 10 | 3, 888, 496 | 1, 706, 623 | 2, 181, 973 | 91, 477 | 72, 889 | 18,588 | 1 | 105, 111 | -159, 747 |
| Idaho | 7 | 873, 979 | 4 | 697, 192 | 523, 777 | 173,415 | 2,082 | 1,666 | 416 | 3 | 176,787 | 352, 771 |
| Illinois. | 654 | 261,981,019 | 477 | 233,383, 918 | 101, 264, 804 | 132, 119, 114 | 7,533, 354 | 5,875, 255 | 1,658,099 | 177 | 2®, 597, 101 | 34, 480, 175 |
| Indiana | 143 | 42, 736,909 | 105 | 37.834, 903 | 14, 634, 163 | 23, 200,740 | 1, 348, 540 | 621, 569 | 726.981 | 38 | 4.902, 006 | 5,922, 673 |
| Iowa | 155 | $40,485,885$ | 98 | 32, \%85, 363 | 15,399,755 | 16, 885, 588 | 653, 228 | 424, 339 | 228, 889 | 57 | 8, 200, 522 | 10, 890, 908 |
| Kansas | 87 | 19,324, 676 | 66 | 16,988,463 | 8, 075, 236 | 8, 913, 227 | 357, 722 | 196, 129 | 161,593 | 21 | 2, 336, 213 | 2,902, 159 |
| Kentucky | 94 | 30, 285, 514 | 75 | 28, 148, 574 | 14,470, 141 | 13,678,433 | 517,385 | 401, 401 | 115, 984 | 19 | 2, 136,940 | 2,678, 251 |
| Louisian | 71 | 22, 801, 476 | 54 | 19, 706, 580 | 7,862, 172 | 11, 844,408 | 418, 064 | 262, 503 | 155, 561 | 17 | 3,094, 896 | 4, 576, 833 |
| Maine. | 69 | 27,334, 207 | 56 | 24, 656, 187 | 10,003, 248 | 14, 652, 939 | 598, 519 | 469,794 | 128, 725 | 13 | 2, 678, 020 | 3,367, 033 |
| Maryland | 126 | 41,521,883 | 102 | 38, 118, 264 | 16, 831,999 | 21, 286, 265 | 722,252 | 471, 615 | 250. 637 | 24 | 3, 403, 619 | 4, 299, 948 |
| Massachuse | 570 | 232, 631,647 | 459 | 216, 862, 141 | 78, 893, 997 | 137, 968, 144 | 7, 297, 359 | 5. 690,061 | 1,607, 208 | 111 | 15, 769,506 | 19, 22.5, 478 |
| Michigan. | 262 | 118, 772, 074 | 216 | 111, 407, 309 | 39, 891, 693 | 71, 515, 607 | 4,869,876 | 3,665, 710 | 1,204, 166 | 46 | 7,364, 774 | 8, 946, 465 |
| Minnesota | 113 | 60, 424, 809 | 98 | 58, 328, 157 | 22, 566,655 | 35, 761, 502 | 1, 985,011 | 1,182,315 | 802, 696 | 15 | 2,096, 659 | 2, 606.378 |
| Mississippi | 38 | 7,001, 500 | 28 | 5, 251, 147 | 3, 900, 110 | 1,351,037 | 20, 192 | 13, 668 | 6,524 | 10 | 1,750, 353 | 2,272, 612 |
| M issouri. | 224 | 94, 256, 184 | 176 | 86, 609, 034 | 29, 687, 035 | 56, 921, 999 | 3, 203, 341 | 2, 065, 411 | 1,137, 930 | 48 | 7,647, 150 | 9, 233, 696 |
| Montana | 21 | 4, 758, 869 | 14 | 4, 001, 514 | 3,030, 884 | 970,630 | 17,292 | 13, 770 | 3,522 | 7 | 757, 355 | 965, 272 |
| Nebraska | 103 | 17, 953, 474 | 72 | 14, 318, 894 | $8,955,140$ | 5, 363, 754 | 101, 854 | 50,696 | 51, 158 | 31 | 3, 639, 580 | 4, 192,040 |
| Nevada. | 8 | 7,905,492 | 5 | 7,462,654 | 1,086, 653 | 6, 376. 001 | 492, 665 | 261 | 492,404 | 3 | 442,838 | 641,352 |
| New llampshire | 54 | 16, 675, 563 | 40 | 14, 816, 261 | 7,449, 946 | $7.366,315$ | 252, 420 | 64, 122 | 188, 298 | 14 | 1,859, 302 | 2,070,478 |
| New Jersey | 466 | 202, 586, 415 | 385 | 188, 413, 206 | 70,774, 080 | 117. 639,126 | 7, 566, 794 | 5, 252, 410 | 2, 314, 384 | 81 | 14, 173, 209 | 18, 661, 114 |
| New Mexico | 11 | 4, 549, 722 | 8 | 4, 287, 488 | 1,636, 440 | 2, 651, 048 | 96,720 | 29,416 | 67, 304 | 3 | 262, 234 | 408, 347 |
| New York | 1,666 | 1, 104, 318, 240 | 1,384 | 1,063, 431, 825 | 336,243,986 | 727, 137, 839 | 69, 171, 814 | 53, 751, 691 | 15.420, 123 | 282 | 40, 886,415 | 50, 898, 597 |
| North Carolina | 83 | 23, 820,868 | 59 | 26,053,940 | 10, 229, 362 | 15, 824,578 | 805, 073 | 491, 848 | 313, 225 | 24 | 2, 766, 928 | 3,638, 227 |
| North Dakota | 14 | 2, 824, 418 | 8 | 1, 626,238 | 1,002,393 | 623,845 | 12,072 | 9,658 | 2,414 | 6 | 1,198, 180 | 1,455, 852 |
| Ohio | 385 | 156, 705, 823 | 301 | 143, 785, 049 | 53,840, 425 | 89, 94, , 624 | 4, 535, 822 | 3, 181, 678 | 1,354, 144 | 81 | 12, 320,774 | $15,807,645$ |


| Oklahoma | 45 | 10, 431, 268 | 31 | 9,055,081 | 5,391, 645 | 3, 663,436 | 102,046 | 71, 268 | 30.838 | 14 | 1, 876,187 | 2, 193, 257 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Oregon- | 52 | 13, 071, 501 | 34 | 10, 771,823 | 5, 123, 668 | 5, 648, 155 | 231, 963 | 181,9013 | 46, 994 | 18 | 2, 299, 678 | 3,472,355 |
| Pennsylvania | 853 | 421,560,371 | 689 | 389,046, 227 | 134,490, 532 | 254, 555, 695 | 20, 233, 089 | 13, 988,247 | 6,244,792 | 164 | 32, 514, 144 | 39, 022, 2411 |
| Rhode Island. | 85 | 78,826,596 | 74 | -7, 437, 458 | 14,902,560 | 62, 534, 898 | 7, 888,123 | 5. 964,656 | 1, 683, 467 | 11 | 1,389, 138 | 1,604,709 |
| South Carolina | 34 | 9, 274,453 | 25 | 7,974,305 | 3, 779,790 | 4,094, 575 | 181, 788 | 119,005 | 62, 973 | 9 | 1,300, 688 | 1, 647, 105 |
| South Dakota. | 21 | 3,977,992 | 15 | 3,279,810 | 1, 906, 393 | 1, 373,417 | 30,792 | 24, 517 | 6, 275 | ${ }_{6}$ | 698, 182 | 835,691 |
| Tennessee | 58 | 12, 971, 714 | 44 | 11, 154, 640 | 6, 124,626 | 5, 030, 014 | 141, 104 | 100.863 | 4n, 241 | 14 | 1,817,074 | 2,510,897 |
| Texas | 206 | 50, 223, 374 | 144 | 42, 747, 111 | 21, 228, 414 | 21, 318, 697 | 735, 444 | 332,233 | 203, 166 | 62 | 7, 176, 263 | 9, 896,888 |
| Utah | 16 | 4,643,50.5 | 12 | 3, 871, 159 | 1, 226,606 | 2,244,553 | 57, 640 | 45,627 | 12,613 | 4 | 772, 346 | 822, 733 |
| Vermont | 35 | 10, 634, 578 | 26 | 9. 555,907 | 6,241,615 | 3,314, 292 | 91,353 | 72,391 | 18,662 | 9 | 1, 078, 663 | 1.453,667 |
| $V$ irginia | 80 | 25, 781.154 | 60 | 21, 189,654 | 9, 254,913 | 11, 934, 741 | 532, 150 | 421,310 | 110,840 | 20 | 4, 591,500 | 5,335, 864 |
| Washington | 64 | 16, 968, 966 | 43 | 13, 578, 310 | 6, 446, 605 | 7,131, 735 | 207, 605 | 161,586 | 46,013 | 21 | 3,390,526 | 3,942,122 |
| West Virginia | 71 | 26,797, 266 | 60 | 25, 143, 751 | 10, 189, 624 | 14,954, 127 | 675,925 | 523,387 | 152,538 | 11 | 1,653,515 | 1,920,912 |
| W isconsin | 119 | 38, 063,258 | 98 | 34, 888, 179 | 17, 641, C 20 | 17, 247, 159 | 548, 854 | 433, 521 | 115,333 | 21 | 3, 175, 079 | 3,905,825 |
| W yoming | 8 | 2, 285, 294 | 5 | 1,142,512 | 608, 709 | 533,803 | 12,241 | 9,792 | 2,449 | 3 | 1,142,782 | 1,366,600 |
| Total | 8,582 | 3,843, 514, 150 | 6, 758 | 3, 566, 207, 067 | 1, 297, 884, 225 | 2, 268, 323, 442 | $165,413,851$ | 122, 110, 369 | 43, 303, 482 | 1,824 | 277, 306, 183 | 343, 431, 243 |

1 Credit for payment of estate, inheritance, legacy, or succession taxes, made to any of the several States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act
after the effective date of the revenue act of 1926 .)
 by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit
[Returns filed from Jan. 1 to Dec. 31, 1929]

| States and Territories | $\begin{array}{\|c\|} \text { Total } \\ \text { number } \\ \text { of } \\ \text { returns } \end{array}$ | Aggregate gross estate | Estate subject to tax |  |  |  |  |  |  | Estate not subject to tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { Num- } \\ \text { her } \end{gathered}$ | Gross estate | Detuctions | Net taxable extate | Total tax | Tax crectit ${ }^{1}$ | Net tax after deducting tax credit | $\begin{gathered} \text { Num- } \\ \text { ber } \end{gathered}$ | Gross estate | Deduction: |
| A habama | 56 | \$17,670,688 | 43 | \$16, 214, 738 | \$7, 235,907 | \$1, 058.831 | 4252, 735 | \$4,348 | \$248, 387 | 7 | \$1,375, 920 | \$1,567, 815 |
| Alajka | 10 | 1,591, 270 | 6 | 1,246,074 | 741,632 | 604,542 | 10, 104 | '7,988 | 2,116 | 4 | 345, 196 | 441,673 |
| Arkansas | 28 | 8,115, 276 | 21 | 6,519,777 | 3, 375, 142 | 3, 144, 635 | 89,205 | 62,793 | 26,412 | 7 | 1,595, 499 | 2,046,057 |
| Californi | 641 | 237, 823, 766 | 515 | 220, 861,516 | 84, 650, 675 | 136,210, 841 | 7, 741, 222 | 6, 111, 048 | 1,630, 874 | 126 | 16,962,250 | 21, 372,712 |
| Colorado | 63 | 25, 760, 504 | 47 | 23, 713, 412 | 8.240, 198 | 15,473. 214 | 1, 190, 163 | 876, 772 | 1,232, 391 | 16 | 2,047,092 | 2, 221,459 |
| Connectic | 241 | 109, 270, 879 | 196 | 101, 222,830 | 36, 935, 055 | 64, 587, 775 | 3,398, 204 | 2,091, 426 | 1,216,778 | 45 | 7,748, 049 | $8,059,706$ |
| Delaware | 32 | 54, 642,978 | 27 | 54, 641,664 | 5. 502,119 | 48,539,545 | 6, 846, 739 | 5,477,389 | 1,369, 350 | 5 | 601,314 | 698,512 |
| District of Columbia | 77 | 22,978, 109 | 55 | 19, 537, 794 | 7.522, 912 | 12, 014, 852 | 435,355 | 14,780 | 421,575 | 22 | 3,440,215 | 4,320,601 |
| Florida | 117 | 53, 337, 740 | 8.5 | 48.996,411 | 25, 0:0,754 | 23, 975, 657 | 964, 300 | 133,740 | 825, 569 | 32 | 4, 341,329 | 5,489,696 |
| Georgia | 76 | 28,607. 066 | 61 | 26, 488, 097 | 11, 224, 268 | 15, 264, 729 | 545,955 | 470,443 | 125,512 | 15 | 2, 118,069 | 2, 463,415 |
| Hawaii | 11 | 3, 993, 607 | 10 | 3, 88, 496 | 1, 7463,623 | 2, 181, 873 | 91,477 | 72, 859 | 18,588 | 1 | 105, 111 | 159,747 |
| Itaho. | 7 | 883,979 | 4 | 607.192 | 101523, 777 | 13173,415 | - 2,082 | 1,666 | ${ }_{1} 416$ | 3 | 176,787 | 352, 771 |
| Illinois | 646 | 261, 182, 030 | 474 | 233, 014.906 | 101, 096, 099 | 131,918.807 | 7, 530, 622 | 5, 875, 255 | 1,655, 367 | 172 | 28, 167, 124 | 34, 007, 074 |
| Indiana | 128 | 41, 822,018 | 96 | 37, 220,626 | 14. 144, 000 | 23, 076, 626 | 1, 347, 309 | 621, 524 | 725,785 | 32 | 4,601, 392 | 5, 597,044 |
| Iowa | 152 | 40, 293, 714 | 97 | 32, 277,402 | 15.348,876 | 16,878, 526 | 653, 157 | 424,339 | 228, 818 | 55 | 8,066, 312 | 10,736,927 |
| kansas. | 81 | 18,862,997 | 60 | 16.526,784 | 7,751,304 | Q, 775, 475 | 356, 190 | 196, 011 | 160,179 | 21 | 2, 336, 213 | 2, 902, 159 |
| Kentucky | 94 | 30, 285, 514 | 75 | 28, 148,574 | 14.470, 141 | 13, 678, 433 | 517,385 | 401, 401 | 115,984 | 19 | 2, 136, 940 | 2, 678, 251 |
| Louisian | 70 | 22, 703,725 | 53 | 19.608.829 | 7. 794.487 | 11, 814. 342 | 417,764 | 262, 428. | 155, 336 | 17 | 3, 094, 896 | 4,576, 833 |
| Maine. | 67 | 27, 122, 268 | 55 | 24,525, 234 | 9. 233,729 | 14, 587, 175 | 597, 110 | 469,794 | 127,916 | 12 | 2, 597, 064 | 3,2S5,453 |
| Maryland | 125 | 41, 395, 461 | 101 | 37,991, 842 | 16.717,618 | 21, 274, 224 | 722, 132 | 471, 615 | 250, 517 | 24 | 3, 403, 619 | 4, 299,948 |
| Massachusett | 539 | 230, 565. 082 | 448 | 216,052, 780 | 78, 219,916 | 137.841.864 | 7,296, 097 | 5, 689,778 | 1,606, 319 | 91 | 14, 512, 302 | 17, 660, 983 |
| Michisan | 258 | 117, 835, 840 | 214 | 110,626.680 | 30, 524, 424 | 71, 102, 264 | 4, 861, 476 | 3, 664, 517 | 1,196,959 | 44 | 7, 209,150 | 8,783, 219 |
| Minnesota | 113 | 60, 424.809 | 98 | 58, 328, 157 | 22,56S, 625 | 35, 761, 502 | 1,985, 011 | 1, 182, 315 | 802, 696 | 15 | 2,096, 652 | 2,606,378 |
| Mississippi | 38 | 7,001, 500 | 28 | 5,251, 147 | 3,900, 110 | 1,351, 037 | 20, 192 | 13,668 | 6,524 | 10 | 1,750,353 | 2,272,612 |
| Missouri. | 218 | 92,914, 700 | 170 | 85,267, 550 | 29, 280,000 | 55, 981, 550 | 3,181, 180 | 2,065, 295 | 1,115, 885 | 48 | 7,647, 150 | 9,233, 696 |
| Montana | 20 | 4,720,669 | 14 | 4,001, 514 | 3,030, 88.4 | 970, 030 | 17, 292 | 13, 770 | 3, 522 | 6 | 719, 155 | 910,972 |
| Nebrask | 101 | 17, 849, 680 | 72 | 14,318,894 | 8,955,140 | 5, 363, 754 | 101, 854 | 50,696 | 51, 158 | 29 | 3, 530, 788 | 4, 049, 707 |
| Nevada. | 7 | 7,840, 910 | 5 | 7,462, 654 | 1,086, 653 | 6,376, 001 | 492, 665 | , 261 | 492, 404 | 2 | , 378.256 | 465, 108 |
| New Hampshire | 47 | 16, 142, 973 | 38 | 14, 664, 611 | 7,346, 227 | 7,318,384 | 251,940 | 64, 002 | 187,938 | 9 | 1,478,362 | 1,643, 844 |
| New Jersey. | 461 | 202, 123, 894 | 382 | 188, 149,023 | 70,597, 243 | 117,551,785 | 7, 565, 920 | 5,252, 284 | 2, 313,636 | 79 | 13,974, 866 | 18, 354, 799 |
| New Mexic | 9 | 4,443, 025 | 7 | 4. 232.239 | 1,586,440 | 2,645, 840 | 96, 668 | 29,416 | 67,252 | 2 | 210, 745 | 279,498 |
| New York | 1,644 | 1,101,563, 911 | 1, 372 | 1,061,566, 161 | 335. 124,248 | 726, 441, 913 | 69, 160,672 | 53, 748, 986 | 15, 411, 686 | 272 | 39, 997, 750 | 49, 794, 523 |
| North Carolina | 76 | 28, 245, 141 | 58 | 25,730 321 | 9. 535,999 | 15, 794,322 | 804,770 | 491, 823 | 312,947 | 20 | 2,514,820 | 3,306, 023 |
| North Dakota | 14 | 2, 824, 418 | 8 | 1, 626.298 | 1.002, 333 | 823, 345 | 12, 072 | 9,658 | 2,414 | ${ }_{6}^{6}$ | 1, 198, 180 | 1,455,852 |
| Ohio | 382 | 156, 451, 710 | 300 | 143, 704, 332 | 53, 784, 575 | 89,919,757 | 4, 535, 424 | 3,181,678 | 1,353, 746 | 82 | 12,747,378 | 15, 619, 420 |


| Oklahor | 4. | 10,931,268 | 31 | 9, 055, 081 | 5,391,645 | 3, 663, 43\% | 102, 046 | 71,208 | 30,838 | 14 | 1,876,187 | 2, 193,257 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Oregon | 61 | 12,889,434 | 33 | 10,569,756 | 4, 997,720 | 5,592,036 | 231, 341 | 181, 471 | 46,870 | 18 | 2,299,678 | 3, 472,355 |
| Pennsylvania | 845 | 420,696, 199 | 681 | 388, 152,055 | 133, 849, 610 | 254,332, 445 | 20, 230, 337 | 13,987, 780 | 8,242,557 | 164 | 32, 514, 144 | 39,022,241 |
| Rhode Island | 85 | 78, 826, 546 | 74 | 77, 437,458 | 14,002, 560 | 62, 534, 888 | 7, 288,123 | 5,904, 550 | 1,683, 467 | 11 | 1,389, 138 | 1, 604, 799 |
| South Carolina | 33 | 9, 190, 309 | 24 | 7, 8100,311 | 3, 825,937 | 4, 064,324 | 189, 775 | 110,005 | 61, 770 | 9 | 1,300,088 | 1, 647,405 |
| South Dakota. | 19 | 3, 755, 955 | 14 | 3, 174, 218 | 1,815,258 | 1,358,960 | 30,647 | 24, 517 | 6,130 | 5 | 621, 737 | 762,034 |
| Tennessee. | 56 | 12, 641, 751 | 42 | 10, 824, 677 | 5, 953, 193 | 4, 871, 484 | 138.933 | 109, 863 | 38,070 | 14 | 1,817,074 | 2, 510,867 |
| Texas. | 200 | 49, 707, 125 | 141 | 42, 475, 109 | 21, 037, 150 | 21, 437, 959 | 734,638 | 532, 278 | 202, 360 | 59 | 7, 232, 016 | 9,601,317 |
| Utah | 16 | 4,643,505 | 12 | 3,871,159 | 1, 626, 606 | 2, 244, 553 | 57, 640 | 45,627 | 12,013 | 4 | 772, 3.15 | 822,733 |
| Vermont | 34 | 10, 559,471 | 25 | 9, 480, 308 | 6, 101, 615 | 3, 289, 193 | 91, 102 | 72,391 | 18, 711 | 9 | 1,078,603 | 1,453, 667 |
| Virginia | 79 | 25, 727,037 | 60 | 21, 189, 654 | 9, 254, 913 | 11, 934, 741 | 532, 150 | 421,319 | 110, 810 | 19 | 4, 237, 383 | 5, 324, 513 |
| Washington | 8 | 16, 371,252 | 42 | 13, 480,926 | 6. 387, 102 | 7,092, 724 | 297, 215 | 161, 488 | 45, 727 | 21 | 3,390, 626 | 3,942,122 |
| West Virginia | 63 | 26, 545, 003 | 57 | 24, 931,488 | 10, 033, 347 | 14, 898,141 | 675, 363 | 523, 281 | 152, 084 | 11 | 1, 1533,515 | 1,920,912 |
| Wisconsin | 117 | 37, ©42,959 | 97 | 34, 828, 974 | 17, 586,489 | 17, 242,485 | 548,807 | 433, 521 | 115, 286 | 20 | 3, 113,985 | 3, 817,776 |
| W yoming | 8 | 2, 285, 294 | 5 | 1,142,512 | 608,709 | 533, 803 | 12,241 | 9,792 | 2,449 | 3 | 1,142,782 | 1,366.690 |
| Total. | 8,368 | 3, 822, 574,969 | 6,637 | 3, 552, 609,311 | 1, 289, 3\%9, 834 | 2, 263, 260, 477 | 165, 335, 103 | 122, 102,984 | 43, 232, 119 | 1,731 | 269,965,658 | 334, 477, 055 |

1 Credit for payment of estate, inheritance, legary, or succession taxes, made to any of the several States, Territories, or District of Columbia. (I imited to 80 per cent of the
total tax under the revenue act of 1926 .)
 $1924-D i s t r i b u t i o n ~ b y$, States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit
[Returns filed from Jan. 1 to Dec. 31, 1929]

| 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 | $\underset{\text { Tax }}{\text { Tređit }}$ | Net tax after deducting tax credit | Number | Gross estate | Jeductions |
| Alabama. | 1 | \$82, 019 | 1 | \$82, 019 | \$65., 181 | \$16, 838 | \$168 |  | \$168 |  |  |  |
| Arizona.- | 1 | 89,194 | 1 | 89,194 | 53, 742 | 35,452 | 354 | \$88 | 266 |  |  |  |
| Arkansas | 1 | 88,522 | 1 | 88, 522 | 66. 318 | 22, 204 | 222 | 56 | 166 |  |  |  |
| Catifornia | 17 | 1,971, 542 | 9 | 1, 024,959 | 650, 362 | 374, 597 | 5,271 | 1,135 | 4,136 | 8 | \$946, 583 | \$1, 110, 423 |
| Colorado- | 1 | 67, 444 | 1 | 67,444 | 63, 108 | 4,336 | 43 | 11 | 32 |  |  |  |
| Connecticut | 1 | 77, 718 | 1 | 77,718 | 60,487 | 17, 231 | 172 | 43 | 129 |  |  |  |
| District of Columbia | 13 | 1,533,565 | 7 | 683,402 | 382,-091 | 251,311 | 3,631 | 27 | 3,604 | 6 | 900, 163 | 1,005,561 |
| Florida | 3 | 365, 408 | 2 | 315, 610 | 128, 797 | 186, 813 | 2, 831 |  | 2,831 | 1 | 49, 798 | 53,482 |
| Georgia |  |  |  |  |  |  |  |  |  |  |  |  |
| Hawaii.. |  |  |  |  |  |  |  |  |  |  |  |  |
| Idaho-.. |  |  |  |  |  |  |  |  |  |  |  |  |
| Indiana. | 8 | 82,218 477,647 | $\stackrel{1}{5}$ | 82,218 327,316 | 54,739 269,981 | 27,479 57,335 | 573 | 45 | 275 528 | 3 | 150,331 | 162, 444 |
| Iowa-... |  |  |  |  |  |  |  |  |  |  |  |  |
| Kansas.-. | 2 | 166,389 | 2 | 166,389 | 105, 602 | 60, 787 | 608 | 118 | 490 |  |  |  |
| Kentucky. | 1 |  | 1 | 97,751 | 67,685 | 30,066 | 300 | 75 | 225 |  |  |  |
| Maine-- | 1 | 80,956 |  |  |  |  |  |  |  | 1 | 80,956 | 81, 580 |
| Maryland | 31 |  |  |  | 683, 081 |  |  | 283 | 979 | 20 |  |  |
| Michigan....- | $\stackrel{1}{2}$ | 2, 560,918 | 1 | 485, 731 | 259,927 | 225,804 | 4, 774 | 1,193 | 3,581 | 1 | 1, 75, 187 | +82,138 |
| Minnesota. |  |  |  |  |  |  |  |  |  |  |  |  |
| Mississippi. |  |  |  |  |  |  |  |  |  |  |  |  |
| Missouri. | 1 | 101,022 <br> 38,200 | 1 | 101, 022 | 54, 459 | 46,563 | 465 | 116 | 349 | 1 | 38, 200 | 54,300 |
| Nebraska. |  |  |  |  |  |  |  |  |  | 1 |  | 54,300 |
| Nevada.. | 1 | 64, 582 |  |  |  |  |  |  |  | 1 | 64,582 | 176,244 |
| New Hampshire | 7 | 532, 690 | 2 | 151,650 | 143,719 | 47,931 | 480 | 120 | 360 | 5 | 380,940 | 426, 634 |
| New Jersey - | 3 | 300, 978 | 2 | 160, 067 | 109,416 | 50,651 | 507 | 126 | 381 | 1 | 140, 911 | 248, 85 |
| New Mexico. | 2 | $\begin{array}{r}55,208 \\ 2,754 \\ \hline\end{array}$ | 12 | $\begin{array}{r}55,208 \\ \hline 865,664\end{array}$ | $\begin{array}{r}50,000 \\ \hline 1.169738\end{array}$ | 5,208 695,926 | 52 11.142 |  | 52 8,437 |  |  |  |
| New York. | 22 | $2,754,329$ 475,470 | 12 | $1,865,664$ 273,119 | $1,169,738$ 243,363 | 695,926 29,756 | 11,142 | 2,705 25 | 8,437 273 | 10 3 | 888,665 202,351 | $\begin{array}{r} 1,104,074 \\ 271,892 \end{array}$ |
| North Dakota. |  | 45, |  | 27, |  |  |  |  |  |  |  |  |


| Ohio. | 2 | 173, 396 |  |  |  |  |  |  |  | 2 | 173, 396 | 188, 225 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Oklahoma |  |  |  |  |  |  |  |  |  |  |  |  |
| Oregon. | 1 | 182, 067 | 1 | 182, 067 | 125, 948 | 56,119 | 622 | 498 | 124 |  |  |  |
| Pennsylvania | 4 | 542, 327 | 4 | 542, 327 | 362,189 | 180,138 | 2, 251 | 517 | 1,734 |  |  |  |
| Rhode Island |  |  |  |  |  |  |  |  |  |  |  |  |
| South Carolina | 1 | 84, 054 | 1 | 84, 054 | 53, 803 | 30,251 | 303 |  | 303 |  |  |  |
| South Dakota | 1 | 105, 592 | 1 | 105, 592 | 91, 135 | 14,457 | 145 | --- | 145 |  |  |  |
| Texas.- | 3 | 310, 140 | 1 | 91, 653 | 59,460-7 | 32,193 | 321 | - | 321 | 2 | 218, 487 | 238, 983 |
| Utah.......... |  |  |  |  |  |  |  |  |  |  |  |  |
| Vermont... |  |  |  |  |  |  |  |  |  |  |  |  |
| Virginia... | 1 | 54, 117 |  |  |  |  |  |  |  | 1 | 54, 117 | 61,351 |
| Washington- | 1 | 97, 714 | 1 | 97, 714 | 58,703 | 39, 011 | 390 | 98 | 292 |  |  |  |
| West Virignia | 1 | 93, 624 | 1 | 93, 624 | 51, 112 | 42,512 | 425 | 106 | 319 |  |  |  |
| W isconsin...W yoming |  |  |  |  |  |  |  |  |  |  |  |  |
| 'Total | 140 | 13, 773, 266 | 74 | 8, 151, 395 | 5, 444, 146 | 2, 707, 249 | 37,885 | 7,385 | 30, 500 | 66 | 5,621,871 | 6,830,712 |

${ }^{1}$ Credit for payment of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia. (Limited to 25 per ceit of the total tax under the revenue act of 1924.)

Table 2-C.-Estates of resident decedents-Date of death before June 2, 1924-Taxed under the revenue acts in force prior to the revenue act of 1924-Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, and total tax
[Returns filed from Jan. 1 to Dec. 31, 1929]

| States and Territories | Total number of returns | Aggregate gross estate | Estate subject to tax |  |  |  |  | Estate not subject to tox |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number | Gross estate | Deductions | Net taxable estate | Total tax | Number | Gross estate | Deductions |
| Alabama |  |  |  |  |  |  |  |  |  |  |
| Alaska..... |  |  |  |  |  |  |  |  |  |  |
| Arizona Arkansas. |  |  |  |  |  |  |  |  |  |  |
| California-- | 9 | \$1,019,087 | 7 | \$895, 713 | \$555, 436 | \$340,277 | \$4,240 | 2 | \$123, 374 | \$175,522 |
| Colorado-..- |  |  |  |  |  |  |  |  |  |  |
| Connecticut. <br> Delaware. | 6 | 501, 129 | 4 | 356, 550 | 226, 771 | 129. 779 | 1, 506 | 2 | 144, 579 | 183,475 |
| District of Columbia | 5 | 285, 199 | 1 | 60,176 | 57, 039 | 3,137 | 31 | 4 | 225,023 | 273.857 |
| Georgia-..... | 1 | 94, 642 | 1 | 94, 642 | 59,174 | 35, 468 | 355 |  |  |  |
| Hawaii......- |  | , |  | , | 5,174 |  |  |  |  |  |
| Illinois... | 7 |  | 2 |  |  |  |  | 5 |  |  |
| Indiana. | 7 | 437, 244 | 4 | 286,961 | 220, 182 | 66, 779 | -668 | 3 | 150,283 | 163, 185 |
| Kansas | 4 | 192, 171 | 1 <br> 4 | 57,961 295,290 | 50,899 218,325 | 7,062 76,965 | 71 924 | 2 |  | 162, 981 |
| Kentucky |  |  |  |  |  |  |  |  |  |  |
| Louisiana. . |  |  |  |  |  |  |  |  |  |  |
| Maine... | 1 |  | 1 |  |  |  | 809 |  |  |  |
| Maryland--. | 1 | 126, 422 | 1 | 126, 422 | 114, 381 | 12, 041 | 120 |  |  |  |
| Michigan | 2 | 375, 316 | 1 | 294,879 | 107,340 | 187, 539 | 3, 626 | 1 | 80, 437 | 81,108 |
| Minnesota- |  |  | .......... |  |  |  |  | --..-- |  |  |
| Missouri.. | 5 | 1,240,462 | 5 | 1, 240, 462 | 346, 576 | 893, 886 | 21,696 |  |  |  |
| Montana... |  |  |  |  |  |  |  |  |  |  |
| Nebraska. Nevada | 2 | 108. 794 |  |  |  |  |  | 2 | 108, 794 | 142,333 |
| New Hampshire. |  |  |  |  |  |  |  |  |  |  |
| New Jersey-.... | 2 | 161,543 | 1 | 104,111 | 67,421 | 36,690 | 367 | 1 | 57,432 | 57,459 |
| New Mexico. | 1 | 51,489 |  |  |  |  |  | 1 | 51,489 | 128, 849 |
| North Carolina | 2 | 100, 257 | 1 | 50,500 | 50, 000 | 500 | 5 | 1 | 49,757 | 60,312 |
| Ohio.....-- | 1 | 80,717 | 1 | 80,717 | 55,850 | 24,867 | 398 |  |  |  |

 credit, and net tax after deducting tax credit
[Returns filed from Jan. 1, to Dec. 31, 1929$]$

| Size of net estate | Number of returns | Gross estate | Deductions | $\begin{gathered} \text { Net taxable } \\ \text { estate } \end{gathered}$ | Total tax | Tax credit ${ }^{1}$ | Net tax after deducting tax credit |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| No net taxable estate: |  |  |  |  |  |  |  |
| Gross estate under \$50,000 | 68 | \$2, 705, 941 | \$7,716, 850 |  |  |  |  |
| Gross estate over \$50,000. | 1,756 | 274, 600, 242 | 335, 714, 393 |  |  |  |  |
| Net taxable estate: |  |  |  |  |  |  |  |
| Under $\$ 50,000$ | 2,288 1,189 | $349,039,138$ $254,867,704$ | $298,404,424$ $167,730,653$ | $\begin{array}{r}\$ 50,634,714 \\ 87,137,051 \\ \hline\end{array}$ | $\$ 507,182$ $1,149,281$ | $\$ 339,389$ 821,455 | $\$ 167,793$ 327,826 |
| \$100,000 under $\$ 200,000$ | 1,132 | 343.926, 282 | 183,921, 341 | 160,004,941 | 3,119, 498 | 2, 262, 673 | 856, 825 |
| \$200,000 under \$400,000. | -998 | 461, 690, 517 | 181, 496, 641 | 280, 193, 876 | 7,709,929 | 5, 607, 842 | 2, 102,087 |
| \$400,000 under \$600,000. | 414 | 294, 738, 665 | 89, 715, 223 | 205, 023, 442 | 7, 135, 293 | 5, 118, 436 | 2,016, 857 |
| \$600,000 under $\$ 800,000$ | 221 | 216, 386, 702 | 64, 055, 107 | 152, 331, 595 | 6, 141, 238 | 4,472, 058 | 1, 669, 180 |
| \$800,000 under \$1,000,000 | 137 | 169, 297, 978 | 46, 688, 302 | 122, 609, 676 | 5, 637, 199 | 4,091, 286 | 1, 545, 913 |
| \$1,000,000 under \$1,500,000. | 149 | 240, 782, 556 | 60, 422, 658 | 180, 359, 898 | 9,734, 791 | 7,020, 805 | 2, 713, 986 |
| \$1,500,000 under \$2,000,000 | 79 | 175, 459,316 | 37,933, 827 | 137, 525,489 | 8,703, 785 | $6,250,956$ | 2, 452, 829 |
| \$2,000,000 under \$2,500,000 | 41 | 119, 072, 391 | 27, 367, 731 | 91, 704, 660 | 6,443, 103 | 4, 413, 247 | 2, 029, 856 |
| \$2,500.000 under \$3,000,000 | 29 | 93, 083, 664 | 14, 643, 771 | 78, 439, 893 | 5, 974, 832 | 4, 445, 456 | 1,529,376 |
| \$3,000,000 under $\$ 3,500,000$ | 12 | 45, 227,046 | 6,415,530 | 38, 811, 516 | 3, 197, 544 | 2,098, 218 | 1,099, 326 |
| \$3,500,000 under \$4,000,000 | 14 | 70, 385, 915 | 17,871, 787 | 52, 514, 128 | 4, 635, 836 | 2, 821, 195 | 1, 814,641 |
| \$4,000,000 under \$ $\$ 5,000,000$ | 14 | 77, 826, 482 | 17, 184, 684 | 60, 641, 798 | 5, 739, 349 | 4, 473, 136 | 1,266, 213 |
| \$5,000,000 under \$ $\$ 6,000,000$ | 10 | $63,975,177$ | 8,675, 589 | 55, 299, 588 | 5, 829, 937 | 4,139, 144 | 1, 690, 793 |
| \$ $\$ 6,000,000$ under $\$ 7,000,000$ | 7 | 52, 605, 380 | 7, 112,896 | 45,492,484 | 5, 133,297 | 4,106,637 | 1,026, 660 |
| \$7,000.000 under \$8,000,000 | 3 | 23, 297, 735 | 1,388, 544 | 21, 909, 191 | 2, 595, 063 | 1,685, 611 | 909,452 |
| \$8,000,000 under $\$ 9,000,000$ | 3 | 28, 138, 023 | 2, 473, 643 | 25, 664, 380 | 3,250,088 | 2,178, 967 | 1, 071, 121 |
| \$9,000,000 under \$10,000,000 | 2 | 20, 961, 004 | 1, 819, 185 | 19, 141, 819 | 2, 543, 945 | 2, 035, 156 | 508, 789 |
| \$10,000,000 and over. | 16 | 465, 446, 292 | 62, 562, 989 | 402, 883, 303 | 70, 232, 661 | 53, 728, 702 | 16, 503, 959 |
| Total. | 8,582 | 3, 843, 514, 150 | 1,641,315, 768 | 2,268, 323, 442 | 165,413,851 | 122, 110, 369 | 43, 303, 482 |

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

Table 4.-Estates of nonresident decedents-Distribution by size of net estath. showing number, gross estate, deductions, net estate, total tax, tax credit, and mit tax after deducting tax credit
[Returns filed from January 1 to December 31, 1929]

| Size of net estate | $\begin{aligned} & \text { Num- } \\ & \text { ber of } \\ & \text { returns } \end{aligned}$ | Gross estate | Deduetions | Net tavable estate | Total tax | $\operatorname{Tax}_{\text {Credit } 1}$ | Net thas aiter it. ductine tas credt |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| No not taxable estate: |  |  |  |  |  |  |  |
| Gross estate under \$50,000 $\ldots$. | 15 | \$36,068 | \$86, 298 |  |  |  |  |
| Gross estate over $\$ 50,000 \ldots \ldots$ | 4 | 294,373 | 340, 377 |  |  |  |  |
| Net taxable estate: |  |  |  |  |  |  |  |
| Under \$50,000. | 1,585 | 11, 740, 270 | 1, 350.582 | \$10, 389, 688 | \$106, 139 | \$5, 093 | \$101, 6 |
| \$50,000 under $\$ 100,000$ | 60 | 4, 344, 092 | - 204,252 | 4, 139,840 | 53,789 | 7,077 | 46, 712 |
| \$100,000 under \$200,000 | 48 | 7, 192, 133 | 320,704 | 6, 271,429 | 138,686 | 15,604 | 123, 08: |
| \$200,000 under \$400,000 | 31 | 9,905, 9.58 | 1, 142, 167 | 8,763,791 | 237, 951 | 47, 489 | 100,46: |
| \$400,000 under \$ $\$ 000,000$. | 10 | $5,285,274$ | 245, 068 | 5, 040, 206 | 189, 844 | 27,984 | 161,860 |
| \$800,000 under $\$ 800,000$ | 1 | 719.609 | 10,360 | 709,249 | 29,055 | 9, 013 | 20, 04. |
| $\$ \$ 00,000$ under $\$ 1,000,000$ $\$ 1,000,000$ under $\$ 1,500,000$ | 3 | 2,997,019 | 200, 078 | 2.706,941 | 131,287 | 10, 714 | 120, 57 |
| \$1,500,000 under $\$ 2,000,000$ | 3 | 5,206,961 | 275,611 | 4, 931,350 | 304, 321 | 93,631 | 210, 694 |
| \$2,000,000 under \$2,500,000 | 1 | 2,010, 15.3 |  | 2, 010, 153 | 134, 515 | 24,466 | 110,04 |
| \$2,500,000 under \$3,000,000 |  |  |  |  |  |  |  |
| \$3,000,000 under \$3,500,000 |  |  |  |  |  |  |  |
| \$3,500,000 under \$4,000,000 |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |
| $\$ 5,000,000$ under \$6,000,000 |  |  |  |  |  |  |  |
| \$ $\$ 0,000,000$ under $\$ 7,000,000$ |  |  |  |  |  |  |  |
| \$ $\$ 7,000,000$ under $\$ 8,000,000$ |  |  |  |  |  |  |  |
| \$8,000,000 under \$9,000,000 |  |  |  |  |  |  |  |
| \$9,000,000 under \$10,000,000 |  |  |  |  |  |  |  |
| \$10,000,000 and over . . . . |  |  |  |  |  |  |  |
| Total. | 1,761 | 49,731, 910 | 4, 175,497 | 45. 652,647 | 11,325, 587 | 241,071 | 1, 084, 61 |

${ }^{1}$ Credit for payment of estate, inheritance, legacy or succession taxes actually made to any of the severat States, Territories, or District of Columbia. (Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924), and prior to the effective date of the revenue act of 1026 (Feh 24, 1920, and to so per cent of the total tax after the effective date of the revenue act of 1426 .)

The number of estate-tax returns filed for the period from Septerber 9, 1916, to December 31, 1929, is as follows:

Historical comparison, by resident and nonresident decedents, of number of retwna; gross and net estate, and tax, September 9, 1916, to December 31, 1929

|  | Returns filed |  |  | Gross estate |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Resident decedents | Nonresident decedents | Total | $\begin{aligned} & \text { Resident dece- } \\ & \text { dents } \end{aligned}$ | Nousresident decedert: |
| Sept. 9, 1916-Jan. 15, 1922 | 45, 126 | 42,230 | 2,896 | \$8,803, 238,780 | \$8,785, 641,889 | \$107, 506, 86 |
| Jan. 15-Dec. 31, 1922... | 13,876 | 12, 063 | 1,313 | 3,014, 072,723 | 2, 955, 959,464 | 58, 113, 255 |
| Jan. 1-Dec. 31, 1923. | 15, 119 | 13,963 | 1,156 | 2, 804, 327,313 | 2, 774, 740,672 | $29,586,641$ |
| Jan. 1-Dec. 31, 1924. | 14,513 | 13,011 | 1,502 | 2,566, 521,698 | 2,540,922, 175 | 25, 599, 52\% |
| Jan. 1-Dec. 31, 1925 | 16,019 | 14,013 | 2,006 | 3, $401,088,953$ | 2, 958, 363, 744 | 42, 725,264 |
| Jan. 1-Dec. 31, 1926 | 14, 567 | 13,142 | 1,425 | $3,407,923,034$ | 3, 386, 266,616 | 21, 656, 41\} |
| Jan. 1-Dec. 31, 1927 | 10, 700 | 9,353 | 1,347 | 3, 133,235,017 | 3,146,289, 565 | 26, 945, 45 |
| Jan. 1-Dec. 31, 1928. | 10, 236 | 8,079 | 2, 157 | 3, 554, 270, 423 | 3, 503, 238, 684 | 51, 031,73 |
| Jan. 1-Dec. 31, 1929 | 10,343 | 8,582 | 1,761 | 3,893, 246,060 | 3, 843,514,150 | 49,731, 911 |

Historical comparison, by resident and nonresident decedents, of number of returns, gross and net estate, and tax, September 9, 1916, to December 31, 1929-Contd.

|  | Net taxable estate |  |  | Tax |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Total | Resident decedents | Nonresident decedents | Total | Resident decedents | Nonresident decedents |
| $\begin{aligned} & \text { Sept. 9, 1916-Jan. 15, } \\ & 1922 . \end{aligned}$ | 509, 522, 243 | \$5, 407, 673, 531 | \$101, 848, 712 | \$356, 016,251 | \$351, 138, 323 | \$5, 377, 928 |
| Jan. 15-Dec. 31, 1922 | 1, 704, 974,496 | 1,652, 832, 089 | 52, 142, 407 | 120, 562,181 | 117, 623,821 | 2,938, 360 |
| Jan. 1-Dec. 31, 1923- | 1, 532, 061,390 | 1,504,621,046 | 27, 440, 344 | 89, 109, 477 | 88, 383, 941 | 725,536 |
| Jan. 1-Dec. 31, 1924. | 1, 395, 815, 832 | 1,372,420, 879 | 23, 394,953 | 71, 939,423 | 71,451, 158 | 488,265 |
| Jan. 1-Dec. 31, 1925. | 1,658,869, 282 | 1, 621,008, 326 | 37, 860,956 | 87,322, 284 | 86, 223, 095 | 1,099,189 |
| Jan. 1-Deec. 31, 1926 | 1,972, 536, 751 | 1,951,969, 366 | 20,567, 385 | 101, 805, 202 | 101, 324, 152 | 481,050 |
| Jan. 1-Dec. 31, 1927 | 1, 761, 617,030 | 1, 735, 840,229 | 25, 776, 801 | 41, 686, 113 | 40, 931, 224 | 754, 889 |
| Jan. 1-Dec. 31, 1928. | 1,992, 503, 398 | 1,943,428,661 | 49, 074, 737 | 41, 959, 259 | 40, 561, 235 | 1,398,024 |
| Jan. 1-Dec. 31, 1929.... | 2, 313, 976, 089 | 2, 268, 323, 442 | 45, 652, 647 | 44, 387, 998 | 43, 303,482 | 1,084,516 |

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,
David Burnet, Commissioner of Internal Revenue.
Approved December 2, 1930.
A. W. Mellon,

Secretary of the Treasury.

## BASIC TABLES

## INDIVIDUAL RETURNS

Table 1.-Individual returns-Distribution by States and Territories, showing population and percentage of population fling returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, xverage net income and average tax per return, and relative percentages ${ }^{1}$
rrome returned for the calendar year ended Dec. 31, 1923. Fiscal and fractional (part year) returns are included. (See p. 1)]

| Ttates and Territories | Population as of July 1, 1928 (Bureau of the Census estimate) | Returns |  | Net income ${ }^{2}$ |  | Net loss for prior year |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number | Per cent | Amount | Per cent |  |
| Alabama | 2,573,000 | 26,891 | 0.65 | \$142, 167, 220 | 0.56 | \$474,376 |
| Alaska ${ }^{3}$ | (55, 0000 |  |  |  |  |  |
| Arizona | 474,000 | 11, 527 | . 28 | 58, 348, 659 | 23 | 136, 223 |
| Ariansas | 1,944, 000 | 16, 680 | . 41 | 71, 689, 792 | . 28 | 371, 637 |
| alifornia | 4, 55f, 000 | 316,738 | 7.78 | 1, 765, $5: 3,139$ | 7.00 | 3, 426,205 |
| olorado | 1,090, 000 | 31, 091 | . 76 | 158,931. 875 | . 63 | 81,526 |
| onnecticu | 1, 6077,000 | 81.063 | 1. 99 | 522, 496, 528 | 2.07 | 133, 085 |
| belaware | 244, 000 | 9,592 | . 24 | 107, 335, 477 | . 43 |  |
| District of Columbia | 552, 009 | 44, 183 | 1. 09 | 227,620, 606 | . 90 | 227, 778 |
| Florida... | 1,411,000 | 32,155 | . 79 | 178,843, 603 | . 71 | 651, 415 |
| xeorgia | 3,203,000 | 32,921 | . 81 | 167, 063, 587 | . 66 | 299, 637 |
| tawaii | 312,000 | 8, 047 | . 20 | 43, 349, 731 | . 17 | 65,350 |
| Elaho. | 546,000 | 9,808 | . 24 | 37, 121, 872 | 15 | 76,750 |
| Efinois | 7,396, 000 | 373, 621 | 9.18 | 2, 392,631, 092 | 9.48 | 3, 037, 156 |
| Indiana | 3, 176,000 | 75, 376 | 1.85 | $365,336,866$ | 1.45 | 224, 717 |
| [owa-- | 2, 428, 000 | 40,789 | 1.00 | 221, 881,247 | . 88 | 86, 074 |
| Kansas | 1.835, 000 | 32,929 | . 81 | 162,394, 758 | . 64 | 537,613 |
| Kentucky | 2, 553, 000 | 35,397 | . 87 | 193, 766, 254 | . 77 | 171, 706 |
| Lonisiana | 1,950, 000 | 36, 981 | . 91 | 184, 035, 325 | . 73 | 357,514 |
| Maine | 795,000 | 18,611 | . 46 | 111, 558, 275 | . 44 | 51,867 |
| Maryland. | 1,616,000 | 65, 258 | 1. 60 | 409, 371, 465 | 1. 62 | 475,991 |
| Massachuset | 4, 250,000 | 215, 559 | 5.30 | 1,357, 076,374 | 5.38 | 1,077, 199 |
| Michigan | 4,501.000 | 179, 885 | 4.42 | 1,066, 529, 992 | 4.23 | 927, 083 |
| Minnesota | 2, 722,000 | 60,752 | 1. 49 | $340,152,949$ | 1.35 | 268, 901 |
| Mississippi | 1,791, 000 | 1f. 140 | . 40 | 64, 683,480 | . 26 | 908, 194 |
| Missouri | 3,523, 000 | 99,295 | 2. 44 | 563, 951, 553 | 2. 24 | 507, 757 |
| Montana | 549, 000 | 17, 112 | . 42 | 72, 908, 121 | . 29 | 60,638 |
| Vebraska | 1. 408,000 | 31, 426 | . 77 | 139, 471,054 | . 55 | 216,965 |
| Nevada. | 78,000 | 4,477 | . 11 | 20, 109, 392 | . 08 | 25, 208 |
| New Hampshire | 4.56, 000 | 14,132 | . 35 | 72, 510, 266 | 29 | 85,432 |
| New Jersey | 3, 821,000 | 196, 68 | 4.83 | 1,241,411,359 | 4.92 | 836,052 |
| New Mexico | 391, 000 | 6, 68 \% | . 16 | 29, 025,501 | . 12 | 60,486 |
| New York. | 11,550, 000 | 780, 418 | 19.17 | 6, 458, 039, 207 | 25.60 | 8,936, 660 |
| North Carolina | 2, 938, 000 | 30, 497 | . 76 | 161, 039, 786 | . 64 | 141, 308 |
| Worth Dakota | 641,000 | 9.710 | . 24 | 34, 878, 015 | . 14 | 28,448 |
| )hio. | 6, 32,000 | 218, 479 | 5.37 | 1, 302, 762,001 | 5. 16 | 948, 605 |
| klahoma | 2, 42\%,000 | 37,261 | . 92 | 211,061,345 | . 84 | 767, 328 |
| regon. | 902,000 | 29,333 | . 72 | 132, 529, 673 | . 53 | 170, 954 |
| Pennsylvania | 9, 854, 000 | 361.220 | 8.87 | 2, 204, 955, 406 | 8. 74 | 1, 042,463 |
| Tiode Island | 716,000 | 25, 801 | . 63 | 176, 225, 164 | . 70 | 101, 251 |
| routh Carolina | 1,864,000 | 13,725 | . 34 | $55,510,360$ | . 22 | 63, 588 |
| month Dako | 704000 | 10,649 | . 26 | 38, 954,968 | 15 | 29, 796 |
| cennessee | 2, 502,000 | 35, 039 | . 86 | 190, 287, 682 | 76 | 487, 134 |
| Texas. | 5,487,000 | 112, 273 | 2.75 | 580, 239, 493 | 2. 30 | 2, 653,857 |
| tah | 531, 000 | 13,262 | . 33 | 58, 809, 296 | . 23 | 24,215 |
| vermont | 352, 000 | 9, 394 | : 23 | 48, 086, 175 | . 19 | 56,475 |
| Urginia | 2, 575, 000 | 37,619 | . 92 | 181, 750, 013 | . 72 | 233, 852 |
| Washington | 1,642,000 | 66, 167 | 1. 63 | 273, t48, 593 | 1.08 | 639,769 |
| West Virginia | 1, 724,000 | 30, 643 | 75 | 140, 128, 751 | . 56 | 150,001 |
| \% isconsin. | 2, 953, 090 | 98, 485 | 2. 42 | 453, 394, 323 | 1.80 | 285, 378 |
| W, yoming. | 247, 000 | 8, 622 | . 21 | 33, 233, 249 | . 13 | 34, 854 |
| Total | 120,380, 000 | 4, 070, 851 | 100.00 | 25, 226, 326, 912 | 100.00 | 33, 616, 475 |

[^22]Table 1.-Individual returns-Distribution by States and Territories, showing population and percentage of population fling returns; also number of returns, net income, net loss for prior year, personal exemption and credit for dependents, average net income and average tax per return, and relative percentages-Con.

| States and Territories | Personal exemption and credit for dependents | Tax |  | $\begin{gathered} \text { Average } \\ \text { net } \\ \text { income per } \\ \text { return } \end{gathered}$ | A verage income tax per return | Percentage of population filing returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Amount | Per cent |  |  |  |
| Alabama | \$83, 423, 225 | \$4, 035, 792 | 0.35 | \$5, 286.79 | \$150.08 | 1.05 |
| Alaska ${ }^{3}$ |  |  |  |  |  |  |
| Arizona | 32, 491, 683 | 1, 600,308 | . 14 | 5, 063. 64 | 138.83 | 2.43 |
| Arkansas | 53, 898, 941 | 877, 747 | . 08 | 4, 303. 10 | 52.69 | 86 |
| California | 882, 185, 352 | 63. 707, 136 | 5.47 | 5. 574.23 | 201. 14 | 6.95 |
| Colorado | 93, 227, 057 | 4,459, 057 | . 38 | 5.111. 83 | 143.42 | 2.85 |
| Connecticu | 226, 675, 721 | 23, 104, 139 | 1.98 | 6, 445. 56 | 285.02 | 4.86 |
| Delaware | 27, 161, 804 | 10,592,886 | . 91 | 11, 190. 10 | 1, 104.35 | 3.93 |
| District of Columb | 113, 730, 864 | 7.474, 143 | . 64 | 5, 151.77 | 169.17 | 8.00 |
| Florida | 99, 79,5,963 | 7.714, 201 | . 66 | 5, 561.92 | 239.91 | 2.28 |
| Georgia | 101, 804.413 | 3, 809, 534 | . 33 | $5,074.68$ | 115. 63 | 1. 03 |
| Hawaii | 26, 0411,659 | 1,311, 751 | . 11 | 5, 387. 07 | 163.01 | 2. 58 |
| Idaho. | 28, 567, 908 | 283, 12 | . 02 | 3, 784. 86 | 28.87 | 1.80 |
| Illinois | 1,062, 3 22,$425 ;$ | 110, 659, 199 | 9.51 | 6., 403.90 | 296.18 | 5.05 |
| Indiana | 224, 784, 821 | 10, 100, 848 | . 87 | 4, 846.86 | 134.01 | 2.37 |
| Iowa. | 126, 771, 118 | (i, 216, 041 | . 53 | 5, 439.73 | 152.40 | 1.68 |
| Kansas | 107, 478, 251 | 2,928,097 | . 25 | 4,931. 66 | 88.92 | 1. 79 |
| Kentucky | 105, 322,454 | $5,639,394$ | . 48 | 5, 478.73 | 159.45 | 1.39 |
| Louisiana | 108, 893, 147 | 4,380,023 | . 38 | 4,976. 48 | 118.44 | 1. 90 |
| Maine | 55, 446, 493 | 4,262,498 | . 37 | 5, 994. 21 | 229.03 | 2. 34 |
| Maryland | 190, 037, 553 | 16, 126, 803 | 1.39 | 6, 273. 12 | 247.12 | 4.04 |
| Massachuset | 608, 178, 834 | 59, 738, 973 | 5.13 | 6, 295. 61 | 277.14 | 5.02 |
| Michigan. | 513, 503, 867 | 50.801, 040 | 4.35 | 5, 928.78 | 281.29 | 3.92 |
| Minnesota | 181, 198, 441 | 11, 925, 077 | 1.03 | 5.599.04 | 196. 29 | 2. 23 |
| Mississippl | 53, 207, 169 | 763,702 | . 07 | 4, 008. 02 | 47.32 | . 90 |
| Missouri. | 301,094, 770 | 18, 910, 977 | 1.62 | $5,679.56$ | 190.45 | 2.82 |
| Montana | 49, 893, 864 | 1, 298, 024 | . 11 | 4,260.64 | 75.85 | 3. 12 |
| Nebraska | 101, 309, 986 | 2, 109,341 | . 18 | 4,438.08 | 67.12 | 2. 23 |
| Nevada | 11. 107, 799 | 477, 173 | . 04 | 4, 491.71 | 109.69 | 5. 74 |
| New Hampshire | 40, 598,803 | 1,991, 854 | . 17 | $5,138.00$ | 140.95 | 3. 10 |
| New Jersey - | 586, 802, 867 | 51, 889.941 | 4. 45 | $6,311.80$ | $2 ¢ 3.82$ | 5.15 |
| New Mexico | 19, 430,311 | 464, 430 | . 04 | 4, 486. 31 | 69.46 | 1. 69 |
| New York | 2, 253, 134, 253 | 451, 605, 998 | 38.79 | 8,275. 15 | 578.67 | 6.76 |
| North Carolina | $100,457,143$ | 6,051, 641 | . 52 | 5, 195.33 | 195.23 | 1. 06 |
| North Dakota. | 31, 938, 638 | 209, 440 | . 02 | 3, 591.97 | 21.57 | 1.51 |
| Ohio. | 640,339,586 | 55, 393, 575 | 4. 78 | 5, 962.87 | 253.54 | 3.20 |
| Oklahom | 120,880, 151 | 6, 443, 274 | . 5 | 5, 664. 40 | 173.00 | 1.54 |
| Oregon. | 87, 220, 725 | 2,357, 276 | 21 | 4,528.34 | 81.39 | 3.25 |
| Pennsylvania | 1, 045, 727, 5.58 | 9b, 722,465 | 8.31 | 6, 104. 19 | 2677.90 | 3.67 |
| Rhode Island. | 74,696,73 | 8,093, 013 | 70 | 6, 830.17 | 313.67 | 3.60 |
| South Carolina | 43, 670,917 | 716,623 | . 06 | 4, 044. 47 | 52.21 | . 74 |
| South Dakota | 34, 512,811 | 321,515 | . 03 | 3, 658. 09 | 30.19 | 1. 51 |
| Tennessee. | 107, 783, 989 | 5. 624, 112 | 48 | 5, 430.74 | 160. 5 L | 1. 40 |
| Texas. | 321, 770, 302 | 14, 101.9:8 | 1.24 | 5, 168. 11 | 128.28 | 2.05 |
| Utah. | 41, 092, 743 | 1, 095, 839 | . 09 | 4, 434. 42 | 82. 63 | 2.50 |
| Vermont | 27, 848,783 | 1, 055, 740 | 09 | $5,118.82$ | 112.38 | 2.67 |
| Virginia | 115, 473, 919 | 4. $40 \times .983$ | . 38 | 4, 831. 33 | 117.20 | 1.46 |
| Washington | 181, 759, 705 | 4, 464, 930 | . 38 | 4, 135.73 | 67.48 | 4.03 |
| West Virginia | 91, 488, 847 | 2,920, 822 | 25 | 4,572.94 | 95.32 | 1.78 |
| Wisconsin. | 297, 533, 862 | 12, 459, 318 | 1.07 | 4, 6003.199 | 125.51 | 3.34 |
| W yoming | 24, 742, 907 | 372, 128 | 03 | 3, 854,47 | 43.16 | 3.49 |
| Total | 11, 859, 161, 174 | 1, 164, 254, 037 | 100.00 | 6, 196.81 | 285.99 | 3.38 |

[^23]Table 2.-Individual returns-Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

| Income classes (thousands of dollars) | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | Net income ${ }^{2}$ | Tax after tax credits |  |  | Net loss for prior year | Personal exemption and credit for dependents |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Net tax | A verage net tax per return | A verage rate of tax on net income (per cent) |  |  |
| Under $1^{3}$ | 98,873 | \$57, 904, 674 |  |  |  |  | \$262, 715, 054 |
| Under 1 | 12,250 | 6, 630, 550 | \$59, 662 | \$4.87 | 0.90 |  | 1, 327, 108 |
| 1 under $2{ }^{3}$ | 419,619 | 660, 374,911 |  |  |  |  | 1, 164, 621, 990 |
| 1 under 2 | 498,828 | 866, 457, 026 | 1,549, 713 | 3.11 | 18 |  | 732,098, 185 |
| 2 under 3 | 379, 455 | 937, 995, 262 |  |  |  |  | 1,397, 884, 545 |
| 2 under 3 | 458,326 | 1, 092,905, 68 P | 4, 317, 054 | 9.42 | . 40 |  | 696, 020, 731 |
| 3 under 4 | 450, 040 | 1, 574, 140, 577 |  |  |  |  | 1,793, 984, 776 |
| 3 under 4 | 253, 673 | 902, 910, 334 | 3, 307, 730 | 13.04 | . 37 |  | 580, 798, 484 |
| 4 under $5{ }^{3}$ | 154, 085 | 668, 716, 423 |  |  |  |  | 683, 067, 191 |
| 4 under 5 | 334, 815 | 1,502,330, 402 | 4, 167, 343 | 12. 45 | 28 |  | 1, 097, 532, 837 |
| 5 under $6^{3}$ | 22, 763 | 122, 696, 338 |  |  |  | \$1, 257, 086 | 97, 352,497 |
| 5 under 6 | 208, 347 | 1, 139, 227, 459 | 4, 254, 089 | 20.42 | . 37 | 107, 137 | 736,435, 040 |
| 6 under $7{ }^{3}$ | 9, 324 | 59, 960, 167 | $4,627,834$ | 32.68 | 51 | 969,392 | 32,696,665 |
| 7 under 8 | 141, 5,940 | 914, 224,673 | 4,627,834 |  | . | 1,063,960 | 18, 747, 949 |
| 7 under 8. | 101, 420 | 757, 844, 610 | 4,651,786 | 45.87 | . 61 | 145, 656 | 355, 716, 212 |
| 8 under 9 | 4,199 | 35, 550, 372 |  |  |  | 791,046 | 12, 756, 671 |
| 8 under 9 . | 73, 895 | 626, 164, 700 | 4, 597, 249 | 62.21 | . 73 | 194, 009 | 256, 538, 487 |
| 9 under $10^{3}$ | 3,490 | 33, 129,425 |  |  |  | 823, 692 | 10, 349, 663 |
| 9 under 10. | 57,780 | 548, 297, 372 | 4, 764, 895 | 82.47 | . 87 | 196, 787 | 199, 046, 006 |
| 10 under 11 | 45,902 | 481, 174, 257 | 4, 743, 951 | 103.35 | . 99 | 884,574 | 154, 944, 595 |
| 11 under 12 | 37, 542 | 431, 102, 302 | 5, 045, 654 | 134.40 | 1. 17 | 745, 871 | 126, 017, 400 |
| 12 under 13 | 30,419 | 379, 532, 716 | 5, 143, 523 | 169.09 | 1. 36 | 973, 920 | 101, 314, 399 |
| 13 under 14 | 25, 792 | 347, 817, 224 | 5, 336, 100 | 206. 89 | 1. 53 | 722, 832 | 85, 444, 175 |
| 14 under 15 | 21,642 | 313, 768, 851 | 5, 365, 369 | 247.91 | 1. 71 | 611, 638 | 71, 504, 299 |
| 15 under 20 | 70,761 | 1, 218, 787, 334 | 27, 903, 9667 | 394.34 | 2. 29 | 2, 535, 546 | 230, 088, 173 |
| 20 under 25 | 38, 831 | 865, 670, 420 | 29, 219,181 | 752.47 $1,219.94$ | 3. 38 | 2, 034, 953 | 123,557, 719 |
| 25 under 30 | 24,463 | $668,180,089$ | 29, 843, 478 | 1, 219.94 | 4. 47 | 1, 432, 000 | 76, 9009,437 |
| 30 40 under 40 50 | 27,984 | $963,768,154$ $694,554,586$ | $55,762,762$ $50,962,082$ | $1,992.67$ $3,266.59$ | 5.79 7.34 | $1,949,460$ $1,507,100$ | $86,898,238$ $47,422,640$ |
| 40 under 50 50 | 15,601 9,775 | $694,554,586$ $533,827,271$ | $50,962,082$ $46,555,494$ | 3, 266. 59 $4,762.71$ | 7. 8.72 | $1,507,100$ $1,191,843$ | 47, 422, 640 |
| 60 under 70 | 6,573 | 424, 531, 649 | 43, 744, 526 | 6, 655. 18 | 10.30 | 1, 924, 913 | 19,631, 212 |
| 70 under 80 | 4,703 | 351, 345, 948 | 37, 924, 634 | 8, 063. 92 | 10.79 | 1,082,539 | 13, 901, 325 |
| 80 under 90 | 3,503 | 296, 757, 699 | 34, 941,615 | 9, 974. 77 | 11.77 | 915,823 | 10, 143, 585 |
| 90 under 100 | 2,653 | 251, 415, 357 | 31, 280, 967 | 11,790.79 | 12. 4.4 | 704, 170 | 7,738, 490 |
| 100 under 150 | 7,049 | $850,450,966$ | 116, 855, 418 | 16,577. 59 | 13.74 | 2, 817,990 | 20,657, 270 |
| 150 under 200 | 3,050 | 524, 349, 061 | 79, 855, 502 | 26.182. 13 | 15. 23 | 1, 172, 892 | 8, 810, 714 |
| 200 under 250 | 1, 665 | 370, 602,993 | 59, 658,312 | 35, 830. 82 | 16. 10 | - 369,567 | 4,806, 456 |
| 250 under 300 | 1,963 | 262, 179, 027 | 42,999,828 | 44,651.95 | 16.40 | 796, 658 | 2, 725, 926 |
| 300 under 400 | 1,181 | 407, 559, 097 | 68, 971, 203 | 58. 400.68 | 16.92 | 1,372, 054 | 3, 415, 096 |
| 400 under 500 | 575 | 256,341, 229 | 44, 278, 641 | 77, 006. 33 | 17.27 | 1,072, 618 | 1,636, 214 |
| 500 under 750 | 685 | 412, 729, 259 | 72, 364, 774 | 105, 642.01 | 17. 53 | 539, 507 | 1,925,632 |
| 750 under 1,000 | 298 | 258, 132, 412 | 44, 059, 490 | 147, 850.64 | 17.07 | 531, 702 | 802, 227 |
| 1,000 under 1,500.. | 248 | 298, 896,465 | 49,983, 896 | 201, 547. 97 | 16. 72 | 843, 226 | 743,994 |
| 1,503 under $2,000$. | 108 | 186,776, 958 | 31, 951, 002 | 295, 842. 61 | 17. 11 |  | 270, 650 |
| 2,000 under 3,000.- | 91 | 220, 095, 804 | 40, 026, 775 | 439, 854.67 | 18. 19 | 178,500 | 235, 433 |
| 3,000 under 4,000.- | 20 | 69, 502, 210 | 10, 779, 669 | 538,983.45 | 15.51 |  | 40, 300 |
| 4,000 under 5,000. | 18 | 80, 232,246 | 14, 345, 489 | 796, 971.61 | 17.88 |  | 27,648 |
| 5,000 and over ...- | 26 | 253, 359, 358 | 38, 053, 380 | 1,463, 591. 54 | 15.02 |  | 61, 750 |
| Total | 4, 070, 851 | 25,226, 326.912 | 1,164, 254, 037 | 285.99 | 4. 62 | 33, 616, 475 | 11, 859, 161, 174 |
| Nontaxable ${ }^{3}$. | 1,547, 788 | 4, 194, 692, 822 |  |  |  | 4,905, 176 | 5, 474, 177, 001 |
| Taxable. | 2, 523, 063 | 21, 031, 634, 090 | 1, 164, 254, 037 | 285.99 | 4. 62 | 2", 711, 299 | 6, 384, 984, 173 |

[^24]Table 2.-Individual returns-Distribution by income classes, showing the number of returns, net income, net tax, average net tax per return, and average rate of tax, net loss for prior year, personal exemption and credit for dependents, tax before tax credits, and tax credits- Continued


[^25]$$
107095-30-6
$$

Table 3.-Individual returns-Simple and cumulative distribution of the number of returns, net income and tax, and relative percentages, by income classes ${ }^{\text {t }}$
[Income returned for the calendar year ended Dec. 31, 1923. Fiscal and fractional (part year) returns are included. (See p. 1)]

| 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. | 111, 123 | 2. 73 | 4, 070, 851 | 100.00 | 111, 123 | 2.73 |
| \$1,000 under \$2,000 | 918, 447 | 22. 56 | 3, 959, 728 | 97.27 | 1,029, 570 | 25. 29 |
| \$2,000 under \$3,000 | 837, 781 | 20. 58 | 3, 041, 281 | 74. 71 | 1, 867, 351 | 45.87 |
| \$3,000 under \$4,000 | 703,713 | 17. 29 | 2, 203, 500 | 54. 13 | 2, 571, 064 | 63.16 |
| \$4,000 under \$5,000. | 488, 900 | 12. 00 | 1, 499, 787 | 36. 84 | 3, 059,964 | 75. 16 |
| \$5,000 under \$6,000 | 231, 110 | 5. 68 | 1,010, 887 | 24. 84 | 3, 291, 074 | 80.84 |
| \$6,000 under \$7,000 | 150,932 | 3.71 | 779, 777 | 19. 16 | 3, 442, 006 | 84.55 |
| \$7,000 under \$8,000 | 107, 360 | 2.64 | 628, 845 | 15. 45 | 3, 549, 366 | 87.19 |
| \$8,000 under \$9,000 | 78, 094 | 1.92 | 521, 485 | 12.81 | 3, 627, 460 | 89. 11 |
| \$9,000 under \$10,000 | 61, 270 | 1. 51 | 443, 391 | 10.89 | 3, 688, 730 | 90.62 |
| \$10,000 under \$11,000 | 45, 902 | 1. 13 | 382, 121 | 9.38 | 3, 734, 632 | 91. 75 |
| \$11,000 under \$12,000 | 37, 542 | . 92 | 336, 219 | 8.25 | 3, 772, 174 | 92.67 |
| \$12,000 under \$13,000. | 30,419 | . 75 | 298, 677 | 7.33 | 3, 802, 593 | 93.42 |
| \$13,000 under \$14,000 | 25,792 | . 633 | 268, 258 | 6. 580 | 3, 828, 385 | 94.053 |
| \$14,000 under \$15,000 | 21,642 | 531 | 242, 466 | 5.947 | 3, 850, 027 | 94. 584 |
| \$15,000 under \$20,000. | 70,761 | 1. 738 | 220, 824 | 5. 416 | 3, 920,788 | 96.322 |
| \$20,000 under \$25,000 | 33,831 | . 953 | 150, 063 | 3. 678 | 3, 959, 619 | 97.275 |
| \$25,000 under \$30,000. | 24,463 | . 600 | 111, 232 | 2. 725 | 3, 984, 082 | 97.875 |
| \$30,000 under \$40,000 | 27, 984 | . 686 | 86, 769 | 2. 125 | 4, 012, 066 | 98.561 |
| \$40,000 under \$50,000. | 15, 601 | . 383 | 58,785 | 1. 439 | 4, 027, 667 | 98. 944 |
| \$50,000 under \$80,000 | 9, 775 | 240 | 43, 184 | 1. 056 | 4, 037, 442 | 99. 184 |
| \$60,000 under \$70,000 | 6,573 | 161 | 33, 409 | . 816 | 4,044, 015 | 99. 345 |
| \$70,000 under \$80,000. | 4,703 | . 115 | 26, 836 | . 655 | 4, 048,718 | 99. 460 |
| \$80,000 under \$90,000 | 3,503 | . 086 | 22, 133 | . 549 | 4, 052, 221 | 99,546 |
| \$90,000 under \$100,000 | 2, 653 | . 065 | 18,630 | . 454 | 4, 054, 874 | 99. 611 |
| \$100,000 under \$150,000 | 7,049 | . 173 | 15,977 | . 389 | 4, 061, 923 | 99,784 |
| \$150,000 under \$200,000 | 3, 050 | . 074 | 8,928 | . 216 | 4, 064, 973 | 99.858 |
| \$200,000 under \$250,000 | 1,665 | . 040 | 5, 878 | . 142 | 4, 066, 638 | 99.898 |
| \$250,000 under $\$ 300,000$ | 963 | . 023 | 4,213 | . 102 | 4, 067, 601 | 99. 921 |
| \$300,000 under $\$ 400,000$ | 1,181 | . 029 | 3,250 | . 079 | 4, 068, 782 | 99.950 |
| \$400,000 under \$500,000 | 575 | . 014 | 2, 069 | . 050 | 4, 069,357 | 99. 964 |
| \$500,000 under \$750,000 | 685 | . 016 | I, 494 | . 036 | 4, 070, 042 | 99980 |
| \$750,000 under \$1,000,000. | 298 | . 0073 | 809 | . 020 | 4, 070, 340 | 99. 9873 |
| \$1,000,000 under \$1,500,000 | 248 | . 0060 | 511 | . 0127 | 4, 070, 588 | Y9.9933 |
| \$1,500,000 under \$2,000,000. | 108 | . 0027 | 263 | . 0067 | 4, 070, 696 | 99. 996 |
| \$2,000,000 under $\$ 3,000,000$ | 91 | . 0023 | 155 | . 0040 | 4, 070, 787 | 99. 9983 |
| \$3,000,000 under \$4,000,000 | 20 | . 0005 | 64 | . 0017 | 4, 070, 807 | 99.9988 |
| \$4,000,000 under \$5,000,000 | 18 | . 00005 | 44 | . 0012 | 4, 070, 825 | 99.9993 |
| \$5,000,000 and over | 26 | . 0007 | 26 | . 0007 | 4, 070, 851 | 100.00 |
| Total | 4,070,851 | 100.00 |  |  |  |  |

[^26]Table 3.-Individual returns-Simple and cumulative distribution of the number of returns, net income and tar, and relative percentages, by income classesContinued

| Income classes | Net income ? |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution |  | Cumulative distribution over class below |  | Cumulative distribution under class above |  |
|  | Amount in each class | Per cent of total | amount | Percent of total | Amount | Percent of total |
| Under $\$ 1,000$ | \$64, 535, 224 | 0.26 | \$25, 226, 326, 912 | 100.00 | \$64, 535, 224 | 0.26 |
| \$1,000 under \$2,000 | 1,526, 831,937 | 6.05 | 25, 161, 791, 688 | 99.74 | 1, $591,367,161$ | 6.31 |
| \$2,000 under \$3,000 | 2,030,900,943 | 8.05 | 23, 634, 959,751 | 93.69 | 3, 622, 268, 104 | 14. 36 |
| \$3,000 under \$4,000 | 2, 477,050,911 | 9.82 | 21, 604, 058, 808 | 85.64 | 6, 099, 319,015 | 24. 18 |
| \$4,000 under $\$ 5,000$ | 2, 171, 046, 825 | 8.61 | 19, 127, 007, 897 | 75.82 | $8,270,365,840$ | 32. 79 |
| \$5,000 under $\$ 6,000$ | 1, 261, 923, 797 | 5.00 | 16, 955, 961, 072 | 67. 21 | 9, 532, 289,637 | 37.79 |
| \$6,000 under \$7,000 | 975, 385, 181 | 3.87 | 15,694, 037, 275 | 62.21 | 10,507, 674, 818 | 41. 66 |
| \$7,000 under $\$ 8,000$ | 802.069,283 | 3. 18 | 14, 718, 6,52, 094 | 58.34 | 11,309, 744, 101 | 44. 84 |
| \$8,000 under \$9,000 | 661, 715, 072 | 2. 62 | 13,916, 582, 811 | 55. 16 | 11, 971. 459, 173 | 47.46 |
| \$9,000 under \$10,000 | 581, 426, 797 | 2.30 | 13, 254, 867, 739 | 52.54 | 12, 552, 885, 970 | 49.76 |
| \$10,000 under \$11,000 | 481, 174, 257 | 1.91 | 12, 673, 440,942 | 50.24 | 13,034, 060, 227 | 51. 67 |
| \$11,000 under \$12,000 | 431, 102, 302 | 1.71 | 12, 192, 266, 685 | 48.33 | 13, 465, 162,529 | 53. 38 |
| \$12,000 under \$13,000 | 379, 532, 716 | 1. 50 | 11, 761, 164, 383 | 46.62 | 13, 844, 695, 245 | 54. 88 |
| \$13,000 under \$14,000 | 347, 817,224 | 1. 38 | 11, 381, 631, f667 | 45.12 | 14, 192, 512,469 | 56. 26 |
| \$14,000 under \$15,000 | 313,768,851 | I. 24 | 11, 033, 814,443 | 43.74 | 14, 506, 281, 320 | 57. 50 |
| \$15,000 under \$20,000 | 1, 218,787,334 | 4. 83 | 10,720, 045, 592 | 42.50 | 15, 725, 0688,654 | 62. 33 |
| \$20,000 under \$25,000 | 865, 670, 420 | 3.43 | 9, $001,258,258$ | 37.67 | 10, 500, 739, 074 | 65.76 |
| \$25,000 under $\$ 30,000$ | $668,180,089$ | 2. 65 | $8,635,587,838$ | 34. 24 | 17, 258, 919, 163 | 68.41 |
| \$30,000 under \$40,000 | 963, 768, 154 | 3. 82 | 7, $967,407,749$ | 31.59 | 18, 222, 687, 317 | 72. 23 |
| \$40,000 under \$50,000 | 694, 554, 586 | 2.75 | 7, 003, 639,595 | 27.77 | 18, 917, 241, 903 | 74.98 |
| \$50,000 under \$60,000 | 533, 827, 271 | 2.12 | 6, 309, 085, 009 | 25.02 | 19,451, 069, 174 | 77. 10 |
| \$60,000 under $\$ 70,000$ | 424, 531, 649 | 1. 68 | $5,775,257,738$ | 22.90 | 19,875, 600, 823 | 78.78 |
| \$70,000 under $\$ 80,000$ | 351, 345, 948 | 1.39 | 5, 350, 726,089 | 21. 22 | 20, 226, 946, 771 | 80.17 |
| \$80,000 under \$90,000 | 296,757, 699 | 1. 18 | 4, 999, 380, 141 | 19.83 | 20, 523, 704, 470 | 81.35 |
| \$90,000 under \$100,000 | 251,415, 357 | 1. 00 | 4, 702, 622,442 | 18.65 | 20, 775, 119, 827 | 82.35 |
| \$100,000 under \$150,090 | 850, 450,966 | 3.37 | 4, 451, 207, 085 | 17.65 | 21, 625, 570,793 | 85.72 |
| \$150,000 under \$200,000 | 524, 349, 061 | 2.08 | 3, 600, 756, 119 | 14.28 | 22, 149, 919, 854 | 87.80 |
| \$200,000 under $\$ 250,000$ | 370, 602, 993 | 1. 47 | 3, 076,407, 058 | 12.20 | 22, 520, 522,847 | 89.27 |
| \$250,000 under \$300,000 | 262, 179, 027 | 1.04 | 2, 705, 804, 065 | 10.73 | 22, 782, 701, 874 | 90.31 |
| \$300,000 under \$400,000 | 407, 559,097 | 1.62 | 2, 443, 625, 038 | 9. 69 | 23, 190, 260, 971 | 91.93 |
| \$400,000 under \$500,000 | 256, 341, 229 | 1.02 | 2, 036, 065, 941 | 8.07 | 23, 446, 602, 200 | 92.95 |
| \$500,000 under \$750,000 | 412, 729, 259 | 1.64 | 1, 779, 724, 712 | 7.05 | 23, 859, 331, 459 | 94. 59 |
| \$750,000 cnder \$1,000,000 | 258, 132, 412 | 1.02 | 1, $366,995,453$ | 5.41 | 24, 117, 463, 871 | 95. 61. |
| \$1,000,000 under \$1,500,000 | 298, 896, 465 | 1. 18 | i. $108,863,041$ | 4.39 | 24, 416, 360,336 | 96.79 |
| \$1,500,000 under \$2,000,000 | 186, 776, 958 | . 74 | 809,956, 576 | 3.21 | 24, 603, 137, 294 | 97.53 |
| \$2,000,000 under $\$ 3,000,000$ | 220, 095, 804 | . 87 | 623, 189, 618 | 2.47 | 24, 823, 233, 098 | 98.40 |
| \$3,000,000 under \$4,000,900 | 69, 502, 210 | 28 | 403, 093, 814 | 1. 60 | 24, 892, 735, 308 | 98.68 |
| \$4,000,000 under \$5,000,000. | 80, 232,246 | 32 | 333, 591, 604 | 1.32 | 24, 972, 967, 554 | 99.00 |
| \$5,000,000 and over. | 253, 359,358 | 1. 00 | 253, 359, 358 | 1.00 | 25, 226, 326, 912 | 100.00 |
| Total | 25, 220, 326,912 | 100.00 |  |  |  |  |

[^27]Table 3.-Individual returns-Simple and cumulative distribution of the number of relurns, net income and tax, and relative percentages. by income classesContinued

| Income classes | Tax |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Simple distribution |  | Cumulative distribution over class below |  | Cumulative distribution under class above |  |
|  | Amount in each class | Der cent of total | Amount | Per cent of total | Amount | Percent of total |
| Under \$1,000 | 859,662 | 0.01 | \$1, 164, 254, 037 | 100.10 | \$59, 662 | 0.01 |
| \$1,000 under \$2,000 | 1,549, 713 | 13 | 1, 164, 194,375 | 99.99 | 1, 609,375 | 14 |
| \$2,000 under \$3,000 | 4,317, 054 | . 37 | 1. 162, 644, 662 | 99.86 | 5,926, 429 | 51 |
| \$3,000 under \$4,000 | 3, 307, 730 | . 28 | 1, 158, 327, 608 | 99.49 | 9, 234, 159 | 79 |
| \$4,000 under \$5,000 | 4, 167, 343 | . 36 | 1, 155, 019, 878 | 99.21 | 13, 401, 502 | 1. 15 |
| \$5,000 under \$6,000 | 4, 254, 188 | . 37 | 1. 150, 852, 535 | 98.85 | 17, 655, 591 | 1. 52 |
| \$6,000 under \$7,000 | 4, 627,834 | . 40 | 1, 146, 598, 446 | 98.48 | 22, 283, 425 | 1. 92 |
| \$7,000 under \$8,000 | 4,651, 786 | . 40 | 1, 141, 970, 612 | 98.08 | 26,935,211 | 2.32 |
| \$8,000 under \$9,000. | 4, 597, 249 | . 39 | 1, 137, 318, 826 | 97. 68 | 31, 532, 460 | 2.71 |
| \$9,000 under \$10,000. | $4,764,895$ | . 41 | 1, 132, 721, 577 | 97.29 | 36, 297, 355 | 3. 12 |
| \$10,000 under \$11,000 | 4, 743, 951 | . 41 | 1, 127, 956, 682 | 96.88 | 41, 041, 306 | 3. 83 |
| \$11,000 under \$12,000 | 5, 045, 654 | . 43 | 1, 123, 212, 731 | 96. 47 | 46, 686,960 | 3. 96 |
| \$12,000 under \$13,000 | 5, 143, 523 | . 44 | 1, 118,167,077 | 96.04 | 51, 230, 483 | 4. 40 |
| \$13,000 under \$14,000 | $5,336,100$ | . 46 | 1, 113, 023, 554 | 95. 60 | 56, 566, 583 | 4. 86 |
| \$14,000 under \$15,000 | 5, 365, 369 | . 46 | 1, 107, 687, 454 | 95.14 | 61,931, 952 | 5. 32 |
| \$15,000 under \$20,000. | 27, 903, 967 | 2.40 | 1, 102, 322, 085 | 94.68 | 89,835,919 | 7.72 |
| \$20,000 under \$25,000 | 29, 219, 181 | 2.51 | 1, 074,418, 118 | 92.28 | 119, 055, 109 | 10. 23 |
| \$25,000 under \$30,000 | 29, 843, 478 | 2.56 | 1, 045, 198, 937 | 89.77 | 148,898, 578 | 12. 79 |
| \$30,000 under \$40,000 | 55, 762, 762 | 4. 79 | 1, 015, 355, 459 | 87.21 | 204, 661, 340 | 17. 88 |
| \$40,000 under \$50,000 | 50, 962, 082 | 4.38 | 959, 592, 697 | 82.42 | 255, 623, 422 | 21.96 |
| \$50,000 under \$60,000 | 46, 555, 494 | 4. 00 | 908, 630, 615 | 78.04 | 302, 178, 916 | 25. 96 |
| \$60,000 under \$70,000 | 43,744, 526 | 3.76 | 862, 075, 121 | 74.04 | 345,923, 442 | 29.72 |
| \$70,000 under \$80,000 | 37, 924, 634 | 3.26 | 818, 330, 595 | 70.28 | 383, 848, 076 | 32.98 |
| \$80,000 under \$90,000 | 34, 941, 615 | 3. 00 | 780, 405, 961 | 67.02 | 418, 789, 691 | 35.98 |
| \$90,000 under \$100,000 | 31, 280, 967 | 2.69 | $745,464,346$ | 64.02 | 450, 070, 658 | 38. 67 |
| \$100,000 under \$150,000 | 116,855, 418 | 10.04 | 714, 183,379 | 61.33 | 566,926, 076 | 48. 71 |
| \$150,000 under \$200,000 | 79, 8555,502 | 6.86 | 597, 327, 961 | 51. 29 | 646,781,578 | 55.57 |
| \$200,000 under \$250,000 | 59, 658,312 | 5.12 | 517,472, 459 | 44. 43 | 706, 439, 890 | 60.69 |
| \$250,000 under $\$ 300,000$ | 42, 999,828 | 3. 69 | 457, 814, 147 | 39.31 | 749, 439, 718 | 64.38 |
| \$300,000 under \$400,000 | 68, 971, 203 | 5.92 | 414, 814, 319 | 35.62 | 818,410,921 | 70.30 |
| \$400,000 under \$500,000 | 44, 278, 641 | 3.80 | 345, 843, 116 | 29.70 | 862, 689,562 | 74.10 |
| \$500,000 under \$750,000 | 72, 364, 774 | 6. 22 | 301. 564, 475 | 25.90 | 935, 054, 336 | 80.32 |
| \$750,000 under \$1,000,000 | 44, 059,490 | 3.78 | 229, 199, 701 | 19.68 | 979, 113, 826 | 84. 10 |
| \$1,000,000 under \$1,500,000 | 49,983,896 | 4. 29 | 185, 140, 211 | 15. 90 | 1, 029, 097, 722 | 88.39 |
| \$1,500,000 under \$2,000,000 | 31, 951, 002 | 2. 74 | 135, 156, 316 | 11.61 | 1,061,048, 724 | 91. 13 |
| \$2,000,000 under $\$ 3,000,000$ | 40, 026, 775 | 3.44 | 103, 205, 313 | 8.87 | 1, 101, 075, 499 | 94. 57 |
| \$3,000,000 under \$4,000,000 | 10,779, 669 | 93 | 63, 178,538 | 5. 43 | 1, 111, 855, 168 | 95. 50 |
| \$4,000,000 under \$5,000,000 | 14,345,489 | 1.23 | 52,398, 869 | 4.50 | 1, 126,200, 657 | 96.73 |
| \$5,000,000 and over-.... | 38, 053, 380 | 3.27 | 38, 053, 380 | 3.27 | 1, 164, 254, 037 | 100.00 |
| Total | 1, 164, 254, 037 | 100.00 |  |  |  |  |

Table 4.-Individual returns-Number of returns and net income, distributed according to sex and family relationship, by S'tates and Territories ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

| States and Territories | Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives though living with then file separate returns |  | Single men-Heads of families |  |
| :---: | :---: | :---: | :---: | :---: |
|  | $\underset{\text { Number of }}{\text { Nurns }}$ | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ |
| Alabama | 14,247 | \$998, 534, 890 | 2, 137 | \$7, 781, 549 |
| Alaska ${ }^{3}$ |  |  |  |  |
| Arizona | 5, 129 | 24, 104, 432 | 649 | 2, 326, 734 |
| Arkansas | 10, 16e | 51, 426, 190 | 1,003 | 3, 715, 645 |
| California | 148, 66\% | 849, 730,697 | 18, 062 | 72, 471, 083 |
| Colorado. | 16,976 | 105, 453, 541 | 2,143 | 8, 026, 751 |
| Connecticut | 36, 180 | 308, 213,543 | 5, 509 | 24, 880,443 |
| Delaware | 4.375 | 66, 362,922 | 789 | 5, 377,412 |
| District of Columbia | 17.424 | 123, 101, 659 | 1,859 | 9, 227, 680 |
| Florida | 18,336 | 121, 754, 785 | 1, 758 | 7, 212, 366 |
| Georgia- | 17, 221 | 113, 803, 979 | 2,266 | 9, 077, 967 |
| Hawaii. | 4, 45 ${ }^{\text {d }}$ | 27, 913,239 | 560 | 1,705, 558 |
| Idaho. | 4.648 . | 18, 731,016 | 538 | 1,693, 808 |
| Illinois | 175,176 | 1,514,050,024 | 24,501 | 116, 062, 206 |
| Indiana | 38,453 | 245, 924, 139 | 5, 745 | 21, 081, 281 |
| Jowa.. | 21.606 | 143, 198,948 | 3, 075 | 11, 116, 130 |
| Kansas. | 19,867 | 117,992, 131 | 2, 431 | 9, 013,759 |
| Kentucky- | 17,022 | 123,491,857 | 3, 392 | 13, 144, 888 |
| Louisiana. | 16,733 | 20, 401, 977 | 2, 630 | 10, 211, 702 |
| Maine. | 9,781 | 70, 116, 195 | 1, 344 | 5,340,848 |
| Maryland. | 31,800 | 236, 924, 552 | 4,569 | 22, 601, 811 |
| Massachusetts | 99, 794 | 785, 000, 419 | 16,637 | 71, 676,888 |
| Michigan . | 86,318 | 699,820,360 | 10, 177 | 49, 314, 646 |
| Minnesota | 31,739 | 228, 686, 810 | 3,367 | 14, 345, 702 |
| Mississippi | 9,968 | 47, 228, 604 | 1,036 | 3, 712, 202 |
| Missouri. | 50, 480 | 360, 998, 232 | 9, 101 | 33, 674, 758 |
| Montana. | 7,507 | 45, 469, 516 | 1,633 | 5, 072,332 |
| Nebraska | 18,423 | 99, 086, 391 | 2,486 | 8, 282, 330 |
| Nevada | 1,314 | 7, 693,752 | 214 | 989,005 |
| New Hampshire | 6.836 | 43, 601, 265 | 1,014 | 3, 708, 725 |
| New Jersey | 99, 677 | 803, 885, 833 | 15,724 | 67, 843, 368 |
| New Mexico | 3.206 | 14, 083, 770 | 380 | 1, 348, 215 |
| New York. | 375,918 | 3, $938,405,306$ | 50, 559 | 303, 242, 987 |
| North Carolina | 18,335 | 106, 635, 867 | 1,920 | 8, 037, 491 |
| North Dakota | 5,905 | 25, 260, 652 | 506 | 1, 773, 785 |
| Ohio-.. | 105,071 | 839, 999,831 | 17,750 | 71,324, 616 |
| Oklahoma | 23, 804 | 159,277,591 | 1,757 | 8,166,738 |
| Oregon | 14,373 | 88,062, 820 | 2, 283 | 6,992, 240 |
| Pennsylvania | 164, 600 | 1, 319,332, 483 | 32,537 | 141, 161, 426 |
| Rhode Island. | 11,823 | -99, 821,884 | 2, 254 | 9, 828, 719 |
| South Carolina | 7, 681 | 37, 315, 921 | 875 | 3, 446, 839 |
| South Dakota. | 6,774 | 29,380, 257 | 411 | 1,304,570 |
| Tennessee | 18,900 | 127, 889, 741 | 2, 529 | 10,268, 636 |
| Texas | 53,609 | 223, 793, 106 | 5,586 | 22, 113,784 |
| Utah. | 6.815 | 40, 501, 715 | 792 | 2, 676, 714 |
| Vermont. | 4,361 | 28, 953, 483 | 960 | 3, 459, 437 |
| Virginia. | 19.710 | 119,845, 480 | 2,852 | 10, 386, 826 |
| Washington. | 22, 603 | 103, 548, 980 | 7,441 | 21, 234,778 |
| West Virginia | 15, 065 | 89, 466, 710 | 2,140 | 7,315, 307 |
| Wisconsin. | 53, 736 | 305, 340, 124 | 6, 346 | 23, 854, 649 |
| Wyoming | 3,855 | 20,306, 514 | 646 | 2, 203, 487 |
| Total | 1, 976, 954 | 15, 269, 775, 143 | 286,873 | 1, 280, 920, 821 |

[^28]Table 4.--Individual returns-Number of returns and net income, distributed according to sex and family relationship, by States and Territories-Continued

| States and Territories | Single women-Heads of families |  | Single men-Not heads of families |  | Single women-Not heads of families |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Net income ${ }^{\text {: }}$ | Number of returns | Net income ? | Number of returns | Net income ${ }^{2}$ |
| Alabama. | 561 | \$2, 381, 709 | 7,081 | \$19, 601, 861 | 2,252 | \$6,700, 844 |
| Alaska ${ }^{\text {a }}$ |  |  |  |  |  |  |
| Arizona- | 275 433 | 939,061 $1,500,701$ | 3,490 3,448 | $10,080,761$ $9,244,026$ | 1,260 | 2,161, 204 |
| California | 7,944 | 40, 643, 220 | 86,709 | 276, 693,933 | 31, 805 | 135, 596, 155 |
| Colorado. | 803 | 3, 271, 710 | 7,430 | 23, 074, 424 | 2, 922 | 11,978, 906 |
| Connecticu | 2,348 | 12,980, 856 | 20,990 | 71, 941, 199 | 12,987 | 63, 103, 285 |
| Delaware | 305 | 2, 781, 135 | 2,364 | 12, 104, 271 | 1,310 | 9, 845, 588 |
| District of | 1,851 | 7, 459, 711 | 9,786 | 36, 460, 829 | 12,103 | 38, 103,698 |
| Florida | 869 | 3, 856, 787 | 7,001 | 22, 386, 427 | 3,240 | 13,054, 865 |
| Georgia | 952 | 3,355, 596 | 7.627 | 22, 262,013 | 3,498 | 11,000, 169 |
| Hawaii | 178 | 1,196,058 | 1, 636 | 5, 604, 509 | 974 | 4,449, 667 |
| Idaho. | 130 | 466, 436 | 2,898 | 6,599,955 | 517 | 1,244,571 |
| Illinois | 10,080 | 48, 530,785 | 107, 924 | 403, 055, 321 | 44,283 | 181,322, 816 |
| Indiana | 1,605 | 5, 687, 858 | 22,028 | 58, 114, 792 | 6, 451 | 20, 046,519 |
| Iowa | 966 | 3, 289, 698 | 10,614 | 38, 981, 600 | 3, 736 | 16,251, 094 |
| Kansas | 775 | 2, 363, 676 | 6,817 | 20, 847, 591 | 2, 421 | 7,650, 929 |
| Kentucky | 1,260 | $5,048,159$ | 9,306 | 30, 402, 697 | 3, 403 | 13, 595,791 |
| Louisiana | 1,213 | 5,381, 964 | 8,017 | 25, 352, 759 | 3,093 | 10, 990, 240 |
| Maine | 422 | 1, 759, 421 | 4,181 | 17,218, 941 | 2,231 | 10, 878, 224 |
| Maryland | 1,741 | 10, 121, 455 | 16,457 | 71,150,287 | 8,513 | 44, 534, 797 |
| Massachuset | 5,994 | 26, 342, 710 | 50,771 | 216,350, 319 | 32, 920 | 159, 742, 732 |
| Michigan | 2,949 | 16, 462,397 | 59,326 | 181, 364,573 | 16, 919 | 64, 978, 749 |
| Minnesota | 1,329 | 5, 397, 974 | 16,979 | 50, 480, 412 | 5,857 | 23, 580,297 |
| Mississipp | 451 | 1,385, 136 | 3,248 | 7, 839, 483 | 1,147 | 2, 915,010 |
| Missouri | 3,722 | 12, 902, 176 | 24, 761 | 88, 065, 004 | 8,806 | 36, 524, 823 |
| Montana | 297 | 980,528 | 6,564 | 17,237,287 | 944 | 2, 945, 737 |
| Nebraska | 713 | 2, 090, 757 | 6, 934 | 19, 251,358 | 2,350 | 6, 705, 997 |
| Nevada- | 66 | 598,320 | 2, 314 | 6, 436, 147 | 206 | 748, 395 |
| New Hampshire. | 318 | 1,678, 107 | 3,755 | 11, 566, 255 | 1,775 | 8, 165,386 |
| New Jersey | 5,466 | 26, 870,928 | 45, 195 | 159, 093, 423 | 23,571 | 109, 523, 610 |
| New Mexico | \% 112 | 519, 711 | 1,672 | 5, 355, 479 | 490 | 1, 489,369 |
| New York-... | 22, 021 | $130,589,235$ $2,314,866$ | 196,594 | 984, 618, 054 | 107, 154 | $582,225,181$ $8,568,675$ |
| North Dakota | 150 | 2, 370, 486 | 2,499 | 5,827,016 | 2, 527 | $8,068,675$ $1,160,635$ |
| Ohio | 5,010 | 21,020, 736 | 61, 608 | 198,777, 435 | 21, 986 | 89, 023, 887 |
| Oklahom | 624 | 2, 698,814 | 7,724 | 25, 494, 407 | 2, 363 | 7, 140, 833 |
| Oregon. | 882 | 3,421,144 | 8,959 | 23,064,968 | 2, 308 | 7,319,802 |
| Pennsylvania | 9,434 | 46, 673, 003 | 106,358 | 387,327, 676 | 38,573 | 182, 826, 421 |
| Rhode Island | 829 | 4,132, 949 | 6,486 | 27, 349, 497 | 3,504 | 22, 681, 511 |
| South Carolina | 363 | 1,243,095 | 3,256 | 8, 114, 684 | 1,236 | 3, 329,605 |
| South Dakota | 113 | 360, 812 | 2,559 | 5,994,929 | 674 | 1, 554, 988 |
| Tennessee | 1,009 | 3,642,992 | 8,505 | 28, 289,920 | 3, 240 | 11,312, 240 |
| Texas | 2,019 | 10, 348, 104 | 23, 342 | 72, 564, 581 | 7,966 | 30, 463, 389 |
| Utah. | 178 | 907, 198 | 4, 488 | 10,359, 275 | 735 | 2, 163,315 |
| Vermont | 297 | 1,034, 669 | 2,397 | 7,169, 734 | 1,123 | 5,393,268 |
| Virginia | 912 | 3,545,589 | y, 388 | 28, 117, 104 | 3, 935 | 12, 461, 540 |
| Washington | 2, 621 | 8,067, 535 | 20,495 | 50, 099, 463 | 5,959 | 16,786,482 |
| West Virginia | 603 | 2,458,895 | 9, 919 | 26, 841, 796 | 2,284 | 8, 602, 653 |
| Wisconsin_ | 1,361 | 5, 563, 132 | 27,644 | 76, 205, 599 | 7, 678 | 25,539,523 |
| W yoming | 115 | 459, 655 | 3,507 | 8, 453, 164 | 370 | 1, 014, 445 |
| Total | 105, 194 | 502,097, 644 | 1,079,948 | 3, 944, 632, 780 | 456, 757 | 2,043, 222,984 |

[^29]Table 4.-Individual returns-Number of returns and net income, distributed according to sex and family relationship, by States and Territories-Continued

| States and Territories | Wives filing separate returns from husbands |  | $\begin{aligned} & \text { Community property } \\ & \text { income } \end{aligned}$ |  | Grand total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ | - Number of returns | Net income ${ }^{\text {2 }}$ |
| Alabama. | 613 | \$7, 166, 367 |  |  | 26,891 | \$142, 167, 220 |
| Alaska ${ }^{3}$ |  |  |  |  |  |  |
| Arizona. | 306 | 1,729, 116 | 1,103 | \$17, 027, 351 | 11, 527 | 58,368, 659 |
| Arkansas | 348 | 1,978, 106 |  |  | 16, 660 | 71, 689, 792 |
| California | 9,279 | 88, 455, 494 | 14, 277 | 301, 982, 557 | 316, 738 | 1,765, 573, 139 |
| Colorado. | 823 | 7,126, 543 |  |  | 31, 091 | 158, 931, 875 |
| Connecticut | 3,049 | 41, 377, 202 |  |  | 81, 063 | 522,496, 528 |
| Delaware | 449 | 10, 864, 149 |  |  | 9, 592 | 107, 335, 477 |
| District of Columbia | 1,160 | 13, 267, 029 |  |  | 44, 183 | 227, 620, 606 |
| Florida | 951 | 10, 578, 373 |  |  | 32, 155 | 178, 843, 603 |
| Georgia | 857 | 7,563, 863 |  |  | 32, 921 | 167, 063, 587 |
| Hawaii | 243 | 2, 480, 700 |  |  | 8,047 | 43, 349, 731 |
| Idaho. | 390 | 1,400, 150 | 687 | 6,985,936 | 9, 808 | 37, 121, 872 |
| Illinois. | 11,657 | 134, 609, 940 |  |  | 373, 621 | 2,392,631, 092 |
| Indiana | 1,094 | 14, 482, 277 |  |  | 75, 376 | 365, 336, 866 |
| Iowa | 792 | 9, 043, 777 |  |  | 40,789 | 221, 881,247 |
| Kansas | 618 | 4,526, 672 |  |  | 32, 929 | 162, 394, 758 |
| Kentucky | 984 | 8, 082, 862 |  |  | 35, 367 | 193, 766, 254 |
| Louisiana | 1,307 | 5, 674, 214 | 3, 988 | 56, 022, 469 | 36,981 | 184,035, 325 |
| Maine | ${ }_{1 \sim 8}^{652}$ | 6, 244, 646 |  |  | 18, 611 | 111, 558, 275 |
| Maryland | 2, 178 | 24, 038, 563 |  |  | 65, 258 | 409, 371, 465 |
| Massachusetts | 9,443 | 97, 9683,306 |  |  | 215, 559 | 1, 357, 076, 374 |
| Michigan. | 4,197 | 54, 589, 267 |  |  | 179, 886 | 1, 066, 529,992 |
| Minnesota | 1,481 | 17,661,754 |  |  | 60,752 | 340, 152,949 |
| Mississippi | 290 | 1,609,045 |  |  | 16, 140 | 64, 689,480 |
| Missouri. | 2, 425 | 31, 786,560 |  |  | 99, 295 | 563,951, 553 |
| Montana | 167 | 1, 202, 721 |  |  | 17, 112 | 72, 908, 121 |
| Nebraska | 520 | 4, 054, 221 |  |  | 31,426 | 139,471, 054 |
| Nevada | 84 | 429,827 | 279 | 3,213, 946 | 4,477 | 20, 109, 392 |
| New Hampshire | 434 | 3, 890, 528 |  |  | 14, 132 | 72, 610, 266 |
| New Jersey. | 7,048 | 74, 194, 197 |  |  | 196, 681 | 1, 241, 411, 359 |
| New Mexico New York | 239 | 987,319 | 587 | 6,211, 638 | 6,686 | 29,995, 501 |
| New York | 28, 172 | 519, 008, 444 |  |  | 780, 418 | $6,458,089,207$ |
| North Carolina | 737 | 9, 736,845 |  |  | 30,997 | 161,039,786 |
| North Dakota. | 123 | 485, 441 |  |  | 9, 710 | 34, 878,015 |
| Ohio | 7,054 | 82, 815, 496 |  |  | 218,479 | 1,302, 762, 001 |
| Oklahoma | 989 | 8,282,962 |  |  | 37, 261 | 211,061,345 |
| Oregon | 528 | 3,968, 699 |  |  | 29,333 | 132, 829, 673 |
| Pennsylvania. | 9,718 | 127, 634,387 |  |  | 361, 220 | 2, 204, 955, 406 |
| Rhode Island. | 905 | 12, 410, 104 |  |  | 25,801 | 176, 225, 164 |
| South Carolina | 314 | 2, 010, 216 |  |  | 13,725 | 55, 510,360 |
| South Dakota | 118 | 8559,412 |  |  | 10,649 | 38, 954, 968 |
| Tennessee. | 856 | 8, 884, 153 |  |  | 35, 039 | 190, 287, 682 |
| Texas | 5,112 | 18, 8688,600 | 14, 639 | 202, 087, 929 | 112,273 | 580, 239, 493 |
| Utah.- | 254 | 2, 201, 084 |  |  | 13,262 | 58, 809, 296 |
| Vermont | 256 | 2,075, 584 |  |  | 9,394 | 48,086, 175 |
| Virginia. | 822 | 7,393,474 |  |  | 37,619 | 181, 750, 013 |
| Washington | 1,691 | 7,336, 434 | 5,357 | 66, 574, 921 | 66, 167 | 273, 648,593 |
| West Virginia | 632 | 5, 443, 390 |  |  | 30, 643 | 140, 128, 751 |
| Wisconsin | 1,720 | 16, 891, 296 |  |  | 98, 485 | 453, 394, 323 |
| Wyoming | 129 | 705, 984 |  |  | 8, 622 | 33, 233, 249 |
| Total | 124, 208 | 1, 525, 570, 793 | 40,917 | 660, 106, 747 | 4,070,851 | 25, 226, 326, 912 |

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

Alaska included in the State of Washington.
${ }^{4}$ See footnote 2 on page 5.

Tablef 5.-Individual returns-Number of returns and net income distributed according to sex and family relaiionship, by income classes ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)]

| Income classes | Joint returns of husbands and wives, with or without dependent children, and the returns of husbands whose wives, thoush living with them, file separate returns |  | Single men-Heads of families |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ |
| Cnder \$1,000 ${ }^{3}$ | 43,457 | \$24, 802, 715 | 3,845 | \$2, 300, 394 |
| Under $\$ 1,000$ | 1,315 | 735, 632 | 6 | 3,126 |
| \$1,000 under $\$ 2,000{ }^{3}$ | 119,365 | 188.260,594 | 68, 171 | 117,544, 868 |
| \$1,000 under \$2,000. | 4,239 | 7, 160,069 | 105 | 186,549 |
| \$2,000 under \$ $\$ 3,000^{3}$ | 223, 083 | 563, 631, 346 | 93,226 | 224, 517,777 |
| \$2,000 under $\$ 3,000$ | 11,071 | 27, 634,025 | 269 | 716, 136 |
| $\$ 3,000$ under $\$ 4,000^{3}$ | 383, 509 | 1, 347, 409,040 | 43, 884 | 149, 199, 791 |
| \$3,000 under \$4,000 | 49, 601 | 371, 351,711 | 7,516 | 28, 112, 584 |
| \$1,000 under \$5,000 ${ }^{3}$ | 137, 063 | 596, 712, 434 | 7,938 | 34, 352, 941 |
| \$ $\$ 1,000$ under $\$ 5,000$ - | 243.047 | 1,092, 570, 350 | 18,455 | 82.750, 861 |
| \$5,000 under \$6,000 ${ }^{3}$ | 17,765 | 95, 438, 578 | 974 | 5, 248, 404 |
| \$5,000 under $\$ 6,000$. | 158, 406 | 866, 337, 882 | 10, 106 | 55, 171, 572 |
| \$6,000 under \$7,000 ${ }^{3}$ | 5,998 | 38,515,661 | 357 | 2, 291, 327 |
| \$6,000 under \$7,000 | 105, 8.54 | 684, 281, 292 | 6,439 | 41,589, 556 |
| \$7,000 under $\$ 8,000{ }^{3}$ | 3,421 | 25,464,758 | 232 | 1,727.716 |
| \$7,000 under \$8,000 | 75, 112 | 561, 170, 306 | 4,524 | 33, 810,239 |
| \$8,000 under \$9,000 | 2,300 | 19,450,965 | 172 | 1,457,610 |
| \$8,000 under $\$ 9,000$ | 53, 683 | 454, 800.433 | 3, 102 | 26, 238,435 |
| \$9,000 under $\$ 10,000{ }^{3}$ | 1.857 | 17,648,023 | 138 | 1, 307, 820 |
| $\$ 9,000$ under $\$ 10,000$ | 41,216 | 391, 226,021 | 2,437 | 23, 117, 513 |
| \$10,000 under \$11,000 | 31.815 | 333,468, 254 | 1,864 | 19, 519, 217 |
| \$11,000 under $\$ 12,000$ | 25,641 | 2:44, 384, 979 | 1,587 | 18,230, 356 |
| \$12,000 under \$13,000 | 20,452 | 255. 165, 154 | 1,247 | 15,582, 621 |
| \$13,000 under \$14,000. | 17, 267 | 232,907, 816 | 1,039 | $14,021,270$ |
| \$14,000 under $\$ 15,000$ | 14, 274 | 206,977,596 | -905 | $13,112,908$ $48,790,762$ |
| \$15,000 under \$20,000 | 45,636 | 785, 540,533 | 2,827 1,550 | $48,790,762$ $34,559,671$ |
| \$20,000 under $\$ 25,000$ | 21, 14.974 | 538, 126, 593 | 1,550 | $34,559,671$ $23,905,222$ |
| \$30,000 under $\$ 40,000$ | 16,709 | $575,3: 3,895$ | 1,033 | 35, 527, 217 |
| \$40,000 under $\$ 50,000$ | 9,062 | 403, 064, 465 | - 572 | 25, 447, 937 |
| \$50,000 under \$60,000 | 5,612 | 306, 551, 265 | 340 | 18, 550, 285 |
| \$60,000 under \$70,000 | 3,754 | 242, 355, 254 | 236 | 15, 352, 263 |
| \$70,000 under $\$ 80,000$ | 2700 | 201, 788, 012 | 177 | 13, 235, 460 |
| \$80,000 under \$90,000 | 1,990 | 168, 513, 911 | 117 | 9,981, 157 |
| \$90,000 under \$100,000 | 1,527 | 144, 686, 748 | 90 | 8,555, 713 |
| \$100,000 under \$150,000 | 4,058 | 490, 389, 358 | 232 | 27, 845, 960 |
| \$150,000 under \$200,000 | 1,775 | 305,992, 275 | 103 | 17, 751,399 |
| \$200,000 under \$250,000 | 1,019 | 227, 107, 750 | 60 | 13, 371,346 |
| \$250,000 under $\$ 300,000$ | 609 | 166, 438, 558 | 32 | 8, 603, 405 |
| \$300,000 under \$400,000 | 737 | 254, 413, 289 | 31 | 10, 402,374 |
| \$400,000 under \$500,000 | 359 | 160, 121, 662 | 10 | 4,380, 092 |
| \$500,000 under $\$ 750,000$ | 415 | 250, 117,950 | 25 | 15, 053,381 |
| \$750,000 under $\$ 1,000,000$ | 188 | 162, 953, 823 | 11 | 9, 207,049 |
| \$1,000,000 under \$1,500,000 | 164 | 196,491, 029 | 10 | $\left.{ }^{4}\right)$ |
| \$1,500,000 under \$2,000,000 | 75 | 128, 952, 174 | 1 | (4) |
| \$2,000,000 under \$3,000,000. | 65 | 158, 161, 425 | 1 | (4) |
| \$3,000,000 under $\$ 4,000,000$ | 13 | 45, 085, 325 |  |  |
| \$4,000,000 under \$5,000,000 | 9 | 40, 743, 244 |  |  |
| \$5,000,000 and over-.... | 20 | 212,419,058 | 1 | $2^{(4)} 738.537$ |
| Classes grouped '. |  |  |  | $27,738,537$ |
| Total | 1,976,954 | 15, 269, 775, 143 | 286.873 | 1,280,920,821 |
| Nontaxable ${ }^{\text {3 }}$ | 938, 418 | 2, 917, 334, 114 | 218,937 | 539, 948,648 |
|  | 1,038, 536 | 12, 352, 441, 029 | 67,936 | 740, 972. 173 |

[^30]Table 5.-Individual returns-Number of returns and net income distributed according to sex and family relationship, by income classes-Continued

| Income classes | Single wormen-Heads of families |  | Single men-Not heads of families |  | Single women-Not heads of families |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ |
| Under \$1,000 ${ }^{3}$ | 2,294 | \$1,344, 304 | 28,634 | \$16,420,855 | 15,237 | \$8,721, 206 |
| Under $\$ 1,000-$ |  | 1,223 | 536 | 244,032 | 599 | 313,864 |
| \$1,000 under \$2,000 | 34,048 | 57, 917,619 | 113,777 | 169,926, 590 | 78, 389 | 117, 953, 082 |
| \$1,000 under $\$ 2,000$ | 50 | 85,978 | 3.55,479 | 620, 900, 992 | 126,367 | 218, 927, 264 |
| \$2,000 under $\$ 3,000$ | 31, 280 | $74,466,253$ | 15,8.38 | 36, 851, 674 | 12,722 | 30, 538, 315 |
| \$2,000 under $\$ 3,000$ | 158 | 409,426 | 335, 829 | 797, 879, 389 | 99,055 | 236, 734, 422 |
| \$3,000 under \$4,000 | 11.131 | 37, 780, 838 | 3,897 | 13.436, 867 | 5,802 | 20,045, 143 |
| \$3,000 under $\$ 4,000$ | 1,394 | 5, 200, 915 | 96, 722 | 330, 745, 520 | 37,442 | 129, 069, 251 |
| \$4,000 under \$5,000 ${ }^{3}$ | 2,433 | 10, 806, 786 | 1,678 | 7,415, 727 | 3.026 | 13,446, 624 |
| \$4,000 under \$5,000. | 4,256 | 19, 147, 039 | 39,916 | 177,301,624 | 19,039 | 85,097, 087 |
| \$5,000 under \$6,000 ${ }^{3}$ | 791 | 4,316, 837 | 852 | 4,649, 249 | 1,427 | 7.811, 331 |
| \$5,000 under \$6,000. | 2,605 | 14, 255, 518 | 17,025 | 92, 891, 710 | 8,419 | 46, 042, 810 |
| \$6,000 under $\$ 7,000{ }^{3}$ | 521 | 3, 352, 282 | 621 | 4,015,516 | 1,090 | 7,027, 010 |
| \$6,000 under $\$ 7,000$ | 1,974 | 12,759, 532 | 11,385 | 73, 579, 738 | 6,175 | 39, 970, 113 |
| \$7,000 under \$8,000 ${ }^{3}$ | 348 | 2, 599, 415 | 509 | 3, 784, 302 | 808 | 5, 989, 126 |
| \$7,000 under \$8,000 | 1,428 | 10, 671, 503 | 8,071 | 60,315,581 | 4,696 | 35, 136,934 |
| \$8,000 under $\$ 9,000$ | 247 | 2,046, 370 | 357 | 3.023,516 | 638 | 5, 407, 263 |
| \$8,000 under \$9,000 | 1,102 | 9, 327, 781 | 6,148 | 52.086, 624 | 3,694 | 31, 350,783 |
| \$9,000 under \$10,000 | 230 | 2, 181,857 | 327 | 3, 095, 711 | 480 | 4,541,342 |
| \$9,000 under \$10,000 | 973 | 9, 232, 050 | 4,801 | $46,403,600$ | 2,972 | 28, 171, 387 |
| \$10,000 under \$11,000 | 884 | 9, 275, 384 | 4,024 | 42,211, 577 | 2,815 | 29, 514, 762 |
| \$11,000 under \$12,000 | 746 | 8, 566, 490 | 3,308 | 37,990, 573 | 2,412 | 27, 737, 240 |
| \$12,000 under $\$ 13,000$ | 613 | 7,650,379 | 2, 681 | 33, 437, 221 | 1,486 | 24, 779, 276 |
| \$13,000 under \$14,000 | 499 | 6, 734, 758 | 2, 396 | 32, 286, 383 | 1,719 | 23, 171.512 |
| \$14,000 under $\$ 15,000$ | 469 | 6, 702, 345 | 1,988 | 28, 800, 251 | 1,548 | 22, 430,982 |
| \$15,000 under \$20,000 | 1,497 | 25, 816, 654 | 6,680 | 115, 087, 111 | 5,378 | 92, 713,970 |
| \$20,000 under \$25,000 | 914 | 20, 286, 743 | 3,901 | 86,954, 268 | 3,136 | 70, 050, 535 |
| \$25,000 under $\$ 30,000$ | 552 | 15, 079, 754 | 2,550 | 69, 647,439 | 2,067 | 56, 520,470 |
| \$30,000 under \$40,000 | 644 | 22, 191, 115 | 2,950 | 101, 738, 448 | 2,429 | 83, 630, 309 |
| \$40,000 under \$50,000 | 323 | 14, 333, 682 | 1,813 | 80, 953, 340 | 1,387 | 61,918,757 |
| \$50,000 under $\$ 60,000$ | 193 | 10, 537, 520 | 1,000 | 59, 484, 400 | 916 | 50, 033, 676 |
| \$60,000 under \$70,000 | 131 | 8,424, 205 | 761 | 49, 225,644 | 618 | 39, 968, 211 |
| \$70,000 under \$80,000 | 95 | 7,067,906 | 517 | 38, 532, 990 | 446 | 33, 306,601 |
| \$80,000 under \$90,000 | 75 | 6,408, 718 | 426 | 36,036, 479 | 299 | 25, 269, 585 |
| \$80,000 under \$100,000 | 43 | 4, 105, 150 | 316 | 29,990, 257 | 260 | 24, 599,911 |
| \$100,00c under \$150,000 | 130 | 15,763,026 | 903 | 103,239, 427 | 624 | 75, 576, 93.1 |
| \$150,000 under \$200,000 | 52 | 8,931, 382 | 378 | 64, 872,496 | 246 | 42, 165, 197 |
| \$200,000 under \$250,000. | 25 | 5,380, 518 | 208 | 46, 538, 311 | 123 | 27, 241, 365 |
| \$250,000 under \$300,000 | 10 | 2, 713, 936 | 135 | 36, 444, 555 | 62 | 16, 763, 128 |
| \$300,000 under \$400,000 | 16 | 5, 290, 121 | 139 | 48, 138,761 | 92 | 31, 730, 448 |
| \$400,000 under \$500,000. | 5 | 2,170,629 | 73 | 32, 466,321 | 38 | 16,829,056 |
| \$500,000 under \$750,000 | 7 | 4, 166, 062 | 106 | 63, 973,691 | 37 | 21,854, 659 |
| \$750,000 under \$1,000,000 | 3 | 2,597, 648 | 39 | 34, 093,892 | 13 | 10,982,955 |
| \$1,000,000 under \$1,500,000 | 3 | 3,859, 993 | 33 | 39, 757,365 | 18 | 21,201,805 |
| \$1,500,000 under \$2,000,000 |  |  | 16 | 27, 555,338 | 3 | 5, 418, 832 |
| \$2,000,000 under $\$ 3,000,000$ |  |  | 14 | 33, 541, 439 |  | 4,480,976 |
| \$3,000,000 under \$4,000,000 |  |  | 3 | 10, 226, 187 | 2 | 7,333, 209 |
| \$4,000,000 under \$5,000 000 |  |  | 5 | 21, 556, 404 | 2 | $8,929,105$ |
| \$5,000,000 and over |  |  | 3 | 19,882, 795 | 2 | 14, 766, 161 |
| Classes grouped ${ }^{4}$ |  |  |  |  |  |  |
| Total | 105, 194 | 502, 097, 644 | 1.079,948 | 3, 944, 632, 780 | 456, 757 | 2, 043, 222,984 |
| Nontaxable ${ }^{3}$ | 83,323 | 196, 862,561 | 166,490 | 262,620, 007 | 119,619 | 221, 480, 442 |
| Taxable. | 21,871 | 305, 235, 083 | 913,458 | 3,682,012,773 | 337, 138 | 1,821, 742, 542 |

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

3 Nontaxable. Specific exemptions exceed net income.
${ }^{4}$ Classes grouped to conceal net income and identity af taxpayer.

Table 5.-Individual returns-Number of returns and net income distributed according to sex and family relationship, by income classes-Continued

| Income classes | Wives filing separate returas from husbands |  | Community property income ${ }^{6}$ |  | Grand total |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Net income ${ }^{2}$ | Number ofreturns | Net income ${ }^{2}$ | Number of returns | Net income ${ }^{2}$ |
| Under \$1,000 ${ }^{3}$ | 5,406 | \$4, 315, 200 |  |  | 98, 873 | \$57, 904, 674 |
| Under $\$ 1,000$ | 9,792 | 5, 332, 673 |  |  | 12, 250 | 6,630,550 |
| \$1,000 under \$2,000 | 5,869 | 8,772, 158 |  |  | 419,619 | $660,374,911$ |
| \$1,000 under \$2,000 | 12,588 | 19, 196, 174 |  |  | 498, 828 | 866, 457, 026 |
| \$2,000 under \$3,000 ${ }^{3}$ | 3,306 | 7,989, 897 |  |  | 379,455 | 937, 995, 262 |
| \$2,000 under \$3,000 | 11,944 | 29, 532, 283 |  |  | 458, 326 | 1,092, 905, 681 |
| \$3,000 under \$4,000 ${ }^{3}$ | 1,817 | 6, 268,898 |  |  | 450, 040 | 1, 574, 140, 577 |
| \$3,000 under \$4,000 | 10,998 | 38, 430, 353 |  |  | 253, 673 | 902, 910, 334 |
| \$4,000 under \$5,000 ${ }^{3}$ | 1,347 | 5,981,911 |  |  | 154, 085 | 668, 716, 423 |
| \$4,000 under \$5,000 | 10, 102 | 45, 463, 441 |  |  | 334, 815 | 1,502,330,402 |
| \$5,000 under $\$ 6,000{ }^{3}$ | 796 | 4,361, 292 | 158 | 8870, 647 | 22,763 | 122,696, 338 |
| \$5,000 under \$6,000 | 4,998 | 27, 388,512 | 6, 788 | 37, 139,455 | 208, 347 | 1, 139, 227, 459 |
| \$6,000 under \$7,000 | 612 | 3.949,321 | 125 | 809, 050 | 9,324 | $59,960,167$ |
| \$6,000 under \$7,000 | 4, 208 | 27, 196, 208 | 5,573 | 36, 048, 575 | 141,608 | 915, 425, 014 |
| \$7,000 under \$8,000 | 517 | 3, 866, 769 | 105 | 792,587 | 5, 940 | 44, 224, 673 |
| \$7,000 under \$8,000 | 3,361 | 25, 176, 289 | 4,228 | 31, 563, 698 | 101,420 | 757, 844, 610 |
| \$8,000 under $\$ 9,000^{3}$ | 405 | 3, 435, 033 | 80 | 679,615 | 4,199 | 35, 550, 372 |
| \$8,000 under \$9,000 | 2,895 | 24, 551, 552 | 3,271 | 27, 759, 086 | 73, 895 | 626, 164, 700 |
| \$9,000 under $\$ 10,000{ }^{3}$ | 408 | 3,878,076 | 50 | 476,596 | 3,490 | 33, 129, 425 |
| \$9,000 under \$10,000 | 2,526 | 23, 978, 853 | 2,765 | 26, 167, 948 | 57,780 | 548, 297, 372 |
| \$10,000 under \$11,000 | 2,415 | 25, 333, 993 | 2, 085 | 21, 851, 070 | 45,902 | 481, 174, 257 |
| \$11,000 under \$12,000 | 2,078 | 23, 842, 850 | 1,770 | 20, 349, 814 | 37, 542 | 431, 102, 302 |
| \$12,000 under \$13,000 | 1,861 | 23, 192, 948 | 1,579 | 19, 725, 117 | 30, 419 | 379, 532, 716 |
| \$13,000 under \$14,000. | 1,633 | 22, 015,669 | 1,239 | 16, 679,186 | 25,792 | 347, 817, 224 |
| \$14,000 under \$15,000 | 1,454 | 21,091,703 | 1,004 | 14, 563, 066 | 21,642 | 313, 768, 851 |
| \$15,000 under \$20,000 | 5.349 | 92, 364, 940 | 3,394 | 58, 473, 358 | 70,761 | 1, 218, 787, 334 |
| \$20,000 under \$25,000 | 3,311 | 73, 921, 661 | 1,875 | 41, 761, 949 | 38,831 | 865, 670,420 |
| \$25,000 under \$30,000 | 2,316 | $63,435,736$ | 1,200 | 32, 729,651 | 24,463 | 668, 180, 089 |
| \$30,000 under \$40,000. | 2,970 | 102, 547, 423 | 1,249 | 42, 739, 747 | 27,984 | 963, 768, 154 |
| \$40,000 under \$50,000 | 1, 730 | 77, 102, 312 | 714 | 31, 734, 093 | 15, 601 | 694, 554, 586 |
| \$ $\$ 60,000$ under $\$ 80,000$ | 1, 192 | $65,163,286$ | 432 | 23, 006,839 | 9,775 | 533, 827,271 |
| \$ $\$ 70,000$ under $\$ 80,000$ | 788 570 | $42,644,182$ | 198 | 18, $14,740,797$ | 4,703 | 351, 345,948 |
| \$80,000 under \$90,000 | 458 | 38,857, 801 | 138 | 11, 690,048 | 3,503 | 296, 757,699 |
| \$90,000 under \$100,006 | 329 | 31, 173, 104 | 88 | 8, 304, 474 | 2,653 | 251, 415, 35\% |
| \$100,000 under \$150,000 | 874 | 105, 537, 008 | 228 | 27, 099, 253 | 7,049 | 850, 450, 966 |
| \$150,000 under \$200,000 | 389 | 66, 280, 440 | 107 | 18, 355, 872 | 3,050 | 524,349, 061 |
| \$200,000 under \$250,000 | 175 | 38, 893, 276 | 55 | 12, 070,427 | 1, 665 | 370, 602, 993 |
| \$250,000 under \$300,000 | 83 | 22, 760,692 | 32 | 8, 454, 753 | 963 | 262, 179, 027 |
| \$300,000 under \$400,000 | 117 | 40,087, 959 | 49 | 16, 996, 145 | 1,181 | 407, 559,097 |
| \$400,000 under \$500,000 | 71 | 31,890, 892 | 19 | 8,476, 577 | 575 | 256, 341, 229 |
| \$500,000 under \$750,000 | 78 | 46, 985,224 | 17 | 10,578, 292 | 685 | 412, 729, 259 |
| \$750,000 under \$1,000,000 | 31 | 27, 036,751 | 13 | 11, 260, 294 | 298 | 258, 132, 412 |
| \$1,000,000 under \$ $\$ 1,590,000$ | 19 | 24, 105, 232 | 1 | (4) | 248 | 298, 896, 465 |
| \$1,500,000 under \$2,000,000 | 11 | 19, 351, 906 | 2 | (4) | 108 | 186,776, 958 |
| \$2,000,000 under \$3,000,000 | 8 | 18, 482, 587 | 1 | ( ${ }^{\text {d }}$ | 91 | 220, 095, 804 |
| \$3,000,000 under $\$ 4,000,000$ | 2 | ${ }^{(4)}$ |  |  | 20 | 69, 502, 210 |
| $\$ 4,000,000$ under $\$ 5,000,000$ $\$ 5,000,000$ and over | 1 | (4) |  |  | 18 | 80, 232, 246 |
| Classes grouped ${ }^{4}$. |  |  |  |  | 26 | 253, 359,358 |
|  |  | 11,563,713 |  | 7, 259, 202 |  |  |
| Total | 124, 208 | 1,525, 570, 793 | 40,917 | 660, 106, 747 | 4, 070, 851 | 25, 226, 326,912 |
| Nontaxable ${ }^{3}$ | 20,483 | 52,818,555 | 518 | 3, 628,495 | 1,547, 788 | 4, 194, 692, 822 |
|  | 103,725 | 1, 472, 752, 238 | 40,399 | 656, 478, 252 | 2, 523,063 | 21, 031, 634, 090 |

[^31]Table 6.-Individual returns-Distribution of income by sources of income, general deductions, and net income, by States and Territories ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 1928 Fiscal and fractional (part year) returns are included. (Ser p. 1)]

| States and Territories | Sources of income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Wages and salaries | Busines | Partnerships | Profit from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years | Capital net gain from sale of assets held more than 2 years |
| Alabama. | \$68, 402, 836 | \$20,988, 278 | \$14, 204, 515 | \$9, 440, 722 | \$14, 113, 115 |
| Alaska ${ }^{\text {2 }}$ |  |  |  |  |  |
| Arizona Arkansas | $24,433,727$ $34,643,487$ | 12, 14, 402,981 | $4,832,167$ $9,748,297$ | 6, <br> $3,209,589$ <br> 218,488 | $5.310,393$ 602,156 |
| California | 693, 792, 085 | 289, 271, 386 | 133. 312.269 | 249, 109, 737 | 113, 242, 134 |
| Colorado | 67, 789, 006 | 32, 110, 237 | 10, 660, 691 | 12, 360, 267 | 5,708, 368 |
| Connecticut | 198, 536, 088 | 54, 692, 555 | 23, 782, 479 | 70,537, 111 | 37, 671, 602 |
| Delaware | 24, 504, 467 | 6, 723, 197 | 3, 611,187 | 21, 659, 366 | 7,837, 084 |
| District of Columbia | 116, 291, 319 | 28, 498, 573 | 9, 504, 679 | 21, 320,732 | 9, 651, 578 |
| Florida | 74, 672, 820 | 26, 869, 796 | 12,618,854 | 24, 444, 286 | 13, 862, 839 |
| Georgia | 96, 763, 104 | 23, 866,957 | 13,007, 177 | 12,409,213 | 4, 866, 471 |
| Hawail | 21, 727,697 | 4, 899, 829 | 1,277, 767 | 3,205, 382 | 254, 066 |
| Idaho. | 16.989.760 | 12,757, 833 | 3.376, 143 | 1,481, 222 | 174, 270 |
| Illinois | 1, 139,497, 069 | 253, 099, 6 c 0 | 149, 189,497 | 276, 086, 500 | 201, 132, 068 |
| India | 199, 192, 079 | 57, 826,764 | 24, 281, 611 | 25, 097, 56 I | 18, 125,848 |
| Iowa. | 80, 995, 910 | 54, 701,909 | 18,050,739 | 11, 308,040 | 22, 785, 335 |
| Kansas | 58, 827, 094 | 52, 817, 697 | 17, 110, 160 | 10,702,914 | 4,311, 308 |
| Kentucky | 87, 869, 607 | 26, 966,910 | 13, 543, 673 | 26, 024,674 | 8,513, 973 |
| Louisiana | 91, 183, 722 | 28, 608,930 | 17, 614, 729 | 14,307, 212 | 4,797,018 |
| Maine. | 39, 662. 874 | 17,288,077 | 4,769,999 | 14,361, 372 | 4,731, 347 |
| Maryland | 168,847, 475 | 44,487, 272 | 26, 991,417 | 46, 190, 238 | 18,745, $6 \mathbf{5} 5$ |
| Massachusett | 526, 759,729 | 149,785, 583 | 76, 621, 677 | 158,683, 773 | 100, 886, 894 |
| Michigan. | 477, 483, 725 | 131,284, 300 | 53, 367, 130 | 140, 495, 030 | 95, 560, 005 |
| Minnesota | 156,516, 226 | 53, 380, 334 | 21,338,651 | 24, 638. 519 | 28, 654, 967 |
| Mississippi | 32,306, 109 | 18,541,317 | 8.436, 336 | 3,303, 300 | 418, 614 |
| Missouri | 290, 977, 000 | 64, 827,972 | 31, 238. 555 | 44, 150, 594 | 36,972, 642 |
| Montana | 35, 056, 764 | 19,542,903 | 5, 429, 105 | 5, 890, 381 | 1,703, 761 |
| Nebraska | 61,979, 644 | 42,345,504 | 13,215,345 | 6,506, 96.4 | 2, 469,524 |
| Nevada. | 8, 883, 7880 | 4,309,944 | 1,951,065 | 1,690, 289 | 1,191, 088 |
| New Hampshire | 26, 574, 290 | 12, 814,651 | 3, 626, 815 | 8,940, 342 | 3, 122, 771 |
| New Jersey | 586, 617, 556 | 138,790, 117 | 64, 532, 931 | 136, 128,366 | 84, 335, 418 |
| New Mexico | 11,285, 034 | 9,581, 914 | 3, 195, 571 | 1,929,959 | 534,979 |
| New York. | 2, 448, 178,832 | 586, 278, 007 | 695, 909, 133 | 926,783, 863 | 630, 110,998 |
| North Carolina | 82, 973, 624 | 24, 338, 422 | 12, 888, 001 | 16,945,429 | 12,087,747 |
| North Dakota | 17, 155, 252 | 12,572,537 | 4, 304, 053 | 880, 646 | 50,942 |
| Ohio | 642, 342, 460 | 149, 036, 156 | 77, 118,611 | 124,334, 533 | 116, 384, 361 |
| Oklahoma | 92, 115, 976 | 41, 657, 293 | 22, 101, 298 | 22,045, 570 | 8, 599, 979 |
| Oregon | 65, 161, 218 | 30, 023, 486 | 10,991, 366 | 7,951, 563 | 4, 160, 762 |
| Pennsylvania | 937, 137, 455 | 280, 688, 812 | 127,865, 319 | 253, 751, 886 | 163, 733, 494 |
| Rhode Island. | 68,117,676 | 18,568, 682 | 8,850, 017 | 16,323.003 | 12, 049,910 |
| South Carolina | 32, 739,212 | 10, 408, 353 | 4, 553, 997 | 2,985, 093 | 1, 140, 219 |
| South Dakota | 15, 762,332 | 15, 074, 262 | 4,714,091 | 1,590, 748 | 146, 472 |
| Tennessee. | 97, 597, 141 | 26, 793, 105 | 17, 427,523 | 13, 914, 434 | 14, 221,527 |
| Texas | 243, 142, 001 | 130, 804,611 | 74, 957,319 | 49, 188, 532 | 19, 131, 540 |
| Utah. | 30, 459, 908 | 11,650, 540 | 4,147,966 | 3, 933,824 | 2,396, 437 |
| Vermont | 19,952, 510 | 8, 477,076 | 3, 108, 840 | 4,009, 248 | 984,398 |
| Virginia. | 93, 851, 192 | 28, 513, 135 | 12,931, 890 | 16, 506, 715 | 5,515,227 |
| Washington | 140, 336,425 | 56, 660, 835 | 16, 963, 206 | 20, 009, 431 | 7,312,947 |
| West Virgini | 72, 051, 711 | 21,382,493 | 9, 153, 750 | 14, 027, 335 | 3, 321, 294 |
| Wisconsin. | 227,378,040 | 68. 931, 447 | 23, 455, 591 | 39, 333, 379 | 25, 689,882 |
| W yoming. | 16,213, 080 | 3, 879, 099 | 3, 136, 428 | 1, 194, 441 | 454, 611 |
| Total | 10, 862, 330,998 | 3, 243, 955, 494 | 1,929, 519,630 | 2,928,141, 616 | 1,879,780, 038 |

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 15-24.)
${ }^{2}$ Alaska included in the State of Washinaton.

Table 6.-Individual returns-Distribution of income by sources of income, general deductions, and net income, by States and Territories-Continued

| States and Territories | Sources of income-Continued |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rents and royalties | Interest and other income | Interest on Government obligations not wholly exempt from tax | Dividends on stocks of domestic corporations | Fiduciary |
| Alabama | \$10,772, 379 | \$11, 595, 768 | \$192, 046 | \$15, 540, 573 | \$1, 389,379 |
| Alaska ${ }^{2}$ |  |  |  |  |  |
| Arizona | 3, 529, 468 | 4, 396, 983 | 48, 102 | 4, 835, 565 | 433, 075 |
| Arkansas | 8, 496, 920 | 5,970, 686 | 122, 873 | 7,764, 220 | 966, 678 |
| California | 134, 791, 839 | 150, 400, 307 | 1, 628, 017 | 262, 827, 381 | 26,381, 046 |
| Colorado | 8,981, 465 | 16, 884, 098 | 332, 884 | 27, 703, 012 | 1,737, 919 |
| Comnecticut | 18, 52 ¢, 067 | 44, 153, 576 | 841, 536 | 128, 179, 492 | 11, 161, 623 |
| Delaware | 2, 156, 366 | 8, 061, 418 | 97, 062 | 50, 657, 557 | 1,705, 041 |
| District of Columbia | 11, 630, 163 | 24, 324, 136 | 494, 872 | $30,484,026$ | 5, 46, 8552 |
| Florida | 12, 814, 857 | 22, 141,483 | 274, 614 | 36, 343,593 | 3, 717,918 |
| Georgia. | 11, 560, 377 | 10. 417, 853 | 202, 496 | 26, 809,625 | 1,560,614 |
| Hawaii | 2, 409, 549 | 2, 477, 084 | 130, 006 | 14, 235,933 | 870, 682 |
| Idaho- | 2,008,501 | 3, 084, 442 | 28,777 | 2, 364, 451 | 240, 536 |
| Illinois | 118.683, 567 | 190, $56 \mathrm{il}, 453$ | 2, 582,370 | 345, 565, 391 | 34, 900,605 |
| Indiana | 19,920,878 | 17,749,067 | 1,382, 124 | 51, 020, 076 | 2,041, 291 |
| Iowa. | 16,783, 827 | 23, 334,424 | 228,870 | 27, 110, 162 | 1, 666,024 |
| Kansas | 18,932, 908 | 11, 015, 894 | 230, 819 | 14, 082,333 | ], 182, 766 |
| Kentucky | 10. 982,923 | 12, 817, 944 | 591, 262 | 35, 908, 957 | 2,738,474 |
| Louisiana | 14. 180,561 | 17, 126,766 | 208, 449 | 27, 084, 175 | 1,602, 573 |
| Maine | 3, 807, 168 | 15, 154, 737 | 189, 191 | 24, 451, 108 | 2, 313, 134 |
| Maryland | 17, 411,396 | 46,023,584 | 603,424 | 79, 881, 360 | 12,996,942 |
| Massachusetts | 35, 577, 463 | 129, 462, 061 | 2, 242, 062 | 303, 144, 536 | 38, 466, 475 |
| Michigan. | 55, 251, 419 | 98, 939, 416 | 840,879 | 181, 644, 548 | 10.863, 060 |
| Minnesota | 13, 412, 584 | 29. 2123,724 | 541,584 | 59, 145, 329 | 4, 109, 356 |
| Mississippi | 5, 844, 133 | 5, 716, 229 | 89, 457 | 5, 813, 799 | 436, 201 |
| Missouri | 31,032,323 | 42, 105, 8:8 | 1,529, 296 | 98, 748, 423 | 6, 475, 783 |
| Montana | 3, 192, 265 | 5, 106, 159 | 66, 407 | 5,935,291 | 182, 498 |
| Nebrask | 10, 835,120 | 11, 674, 514 | 110, 747 | 12,455,091 | 870, 227 |
| Nevada. | 794,995 | 1, 468, 080 | 9,779 | 2, 128, 601 | 152, 722 |
| New Hampshire | 3,060,916 | 6. 994, 930 | 96, 924 | 16, 161, 592 | 973,414 |
| New Jersey | 42, 536, 102 | 126, 011, 991 | 1,165, 499 | 207, 174,903 | 21,311,099 |
| New Mexico | 2, 120, 646 | 2, 559, (079 | 12, 709 | 2, 537.449 | 438, 888 |
| New York. | 161, 338, 157 | 567, 645,385 | 11.627. 525 | 1, 168, 605,898 | 133,902, 141 |
| North Carolina | 12.578,738 | 6, 767,069 | 223, 919 | 38, 811,034 | 1, 732, 873 |
| North Dakota | 1,958,085 | 3, 149,837 | 14,115 | 1, 791,262 | 199, 283 |
| Ohio- | 63, 578, 210 | 50, 940,332 | 3, 788, 034 | 245, 726, 434 | 15, 088, 555 |
| Oklahoma | 27, 774, 946 | 14, 426, 885 | 429, 138 | 23, 209, 876 | 6,243, 285 |
| Oregon. | 8, 005, 499 | 12.574, 654 | 150, 867 | 12, 224,778 | 1,294, 976 |
| Pennsylvania | 84, 145. 509 | 191,958, 744 | 3, 680, 417 | 424, 216, 363 | 59, 64fi, 453 |
| Rhode Island. | 6,376, 688 | 17,897. 551 | 397, 428 | 43, 761,707 | 4, 716,405 |
| South Carolina | 3, 879, 577 | 5, 104, 047 | ${ }_{6} 13,158$ | 8, 048, 083 | 758,807 |
| South Dakot | 2, 924, 639 | 2,941, 182 | 28.725 | 2, 298, 570 | 211,912 |
| Tennesse | 12, 426, 455 | 12, 418,062 | 276, 237 | 26, 768,724 | 2, 163, 119 |
| Texas | 68, 325, 856 | 49, 684,863 | 9066,937 | 65, 124, 875 | 7, 278, 444 |
| Utah | 2, 098, 465 | 4, 278,897 | 42,007 | 7,987, 400 | 471,968 |
| Vermont | 1,717,701 | 5,379,878 | 65,383 | 9, 816, 334 | 860,719 |
| Virginia. | 10,525, 002 | 13, 019,383 | 336, 321 | 34, 594,454 | 2,520,288 |
| Washington- | 15, 262. 988 | 22, 143.277 | 394, 849 | 28,715, 010 | 2, 046,688 |
| West Virginia | 9,652,098 | 5, 678,495 | 460, 582 | 29,340,924 | 1,145, 685 |
| Wisconsin. | 18,341,237 | 46,.003, 128 | 416,012 | 69, 56, 146 | 4,023, 264 |
| W yoming | 1,568.491 | $2.335,087$ | 46, 510 | 2,037,328 | 280, 603 |
| Total | 1,164, 518, 456 | 2, 143, 857, 860 | 40, 553,301 | 4, 350, 978, 752 | 443, 998, 374 |

${ }^{2}$ A laska included in the State of Washingion.

Table 6.-Individual returns-Distribution of income by sources of income, general deductions, and net income, by States and Territories-Continued

| State and Tervitories | Totai income | General deductions |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Mi.scellaneous | Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years | $\begin{aligned} & \text { Contribu- } \\ & \text { tions } \end{aligned}$ | Net income ${ }^{3}$ |
| A labama | \$166, 639,611 | \$20, 531,501 | \$541, 252 | \$3, 399, 638 | \$142, 167, 220 |
| Alaska ${ }^{2}$ |  |  |  |  |  |
| Arizona. | 66, 770,720 | 7, 380,058 | 303, 695 | 718, 308 | 58, 368,659 |
| Arkansas | 88, 936,786 | 14, 729,953 | 479, 260 | 2, 037, 781 | 71, 689, 792 |
| Californ: | 2, 060, 756, 201 | 261, 877, 245 | 10, 324, 417 | 22, 981,400 | 1, 765, 573, 139 |
| Colrando | 184, 367, 947 | 21, 211, 045 | 1, 222,997 | 3, 002, 030 | 158, 931, 875 |
| Connecticut | 588, 082, 129 | 51, 521,470 | 2, 811, 229 | 11, 252, 902 | 522,496, 528 |
| Delaware. | 127, 012, 745 | 13, 695, 723 | 3, 135, 42b | 2, 846, 119 | 107, 335, 477 |
| District of Columbia | 257, 666,930 | 25, 125, $96^{20}$ | 918,299 | 4, 002, 065 | 227, 620, 606 |
| Florida | 227, 761, 069 | 42, 650, 120 | 2, 202,230 | 4,065, 107 | 178, 843, 603 |
| Georgia | 201, 463, 887 | 28,654, 548 | 1,480,464 | 4, 265, 288 | 167, 063,587 |
| Hawaii. | 51, 488, 495 | 7,110,966 | 252, 784 | 775, 014 | 43, 349, 731 |
| Idaho. | 42, 505, 935 | 4,825,72. | 130, 229 | 428, 113 | 37, 121, 872 |
| Illinois | 2, 712, 204, 180 | 261, 947, 572 | 13, 554,818 | 44, 070,695 | 2, 392, $231,0 y 2$ |
| Indiana | 416, 637, 299 | 41, 630, 471 | 2, 218, 417 | 7, 451, 545 | 365, 336, 866 |
| Iowa. | 256, 968, 240 | 29, 904, 183 | 939, 806 | 4, 242,944 | 221, 881, 247 |
| Kansas | 189, 213, 883 | 22,992, 520 | 543, 820 | 3, 282, 785 | 162, 394, 758 |
| Kentucky | 225, 958, 397 | 26, 389, 661 | 1,012,726 | 4, 789, 756 | 193, 766, 254 |
| Louisiana | 217, 194, 135 | 28, 173, 781 | 1, 422, 147 | 3, 562, 882 | 184, 35,325 |
| Maine | 126, 729, 007 | 12,279,511 | 728,287 | 2, 162, 934 | 111, 558, 275 |
| Maryland | 462, 178, 763 | 43, 259, 077 | 2,060,931 | 7.487, 290 | 409, 371, 465 |
| Massachusetts | 1,521,629,553 | 127, 449, 496 | 9, 930, 871 | 27, 172, 812 | 1,357, 076, 374 |
| Michigan. | 1, 246, 229,572 | 152,020, 074 | 4,943,287 | 22, 736, 219 | 1, 066, 529,992 |
| Minnesota | 391, 361, 274 | 42, 953, 268 | 1, 553, 007 | 6,702, 050 | 340, 152,949 |
| Mississipp | 80, 905,495 | 13, 970, 225 | 187,546 | 2,058, 244 | 64, 689, 480 |
| Missouri. | 648, 058, 456 | 67, 161,361 | 3, 471, 035 | 13, 474,507 | 563,951, 553 |
| Montana | 82, 105, 594 | 8,311,984 | 190, 469 | 695, 020 | 72, 908, 121 |
| Nebraska | 162,462, 680 | 19,785,080 | 624,997 | 2, 581,549 | 139, 471, 054 |
| Nevada | 22,580, 245 | 2, 157, 750 | 192,452 | 120,651 | 20, 109,392 |
| New Hampshire | 82, 366, 615 | 7,995; 554 | 396,674 | 1,364, 141 | 72,610, 286 |
| New Jeisey. | 1, 408, 603, 782 | 133, 553, 598 | 8,299,054 | 25, 339, 771 | 1, 241, 411, 359 |
| New Mexico | -34, 196, 828 | 3, 789, 611 | 102,874 | ,308, 842 | -29,995, 501 |
| New York | 7, 330, 440, 439 | 668, 738, 763 | 59, 580, 996 | 144, 031, 473 | 6, 458,089, 207 |
| North Carolina | 209, 346, 856 | 40, 724, 001 | 771, 537 | 6,811, 532 | 161,039, 786 |
| North Dakota. | 42,076, 012 | 6, 456, 153 | 117, 817 | 624,027 | 34, 878, 015 |
| Ohio | 1, 494, 387, 687 | 1.50,211, 289 | 8,758,973 | 32, 655,424 | 1,302, 762, 001 |
| Oklahoma | 258, 604, 246 | 41, 885, 754 | 1,222,487 | 4,434, 660 | 211,061, 345 |
| Oregon. | 152, 538, 669 | 17, 401,458 | 584, 277 | 1,724, 261 | 132,829, 673 |
| Pennsylvania | 2, 526,824, 462 | 251, 785, 038 | 12, 196, 532 | 57, 887,486 | 2, 204, 955, 406 |
| Rhode Island. | 197,059, 067 | 15, 286, 756 | 1,350,031 | 4,197, 116 | 176, 225, 164 |
| South Carolina | 69, 680, 546 | 10,801, 224 | 1,426, 137 | 1,942, 825 | 55, 510, 360 |
| South Dakota | 45, 692, 883 | 5,995, 785 | 116,867 | 625, 263 | 38,954,968 |
| Tennessee. | 224, 006, 327 | 28,015, 777 | 868,361 | 4,834,507 | 190, 287, 682 |
| Texas | 708,544,978 | 113,919,572 | 2, 771,920 | 11, 613,993 | 580, 239, 493 |
| Utah. | 67,467, 412 | 7, 184, 375 | 427, 139 | 1,046, 602 | 58, 809, 296 |
| Vermont | 54, 372,087 | 4, 986, 799 | 188, 723 | 1,110, 390 | 48,086, 175 |
| Virginia | 218,313, 607 | 30, 269, 552 | 832, 296 | 5, 461, 746 | 181, 750, 013 |
| Washington | 310, 145, 626 | 32,082,407 | 1,069,776 | 3,344, 850 | 273, 648, 593 |
| West Virginia | 166, 217, 367 | 21, 888, 587 | 1,052, 360 | 3, 147, 669 | 140, 128, 751 |
| Wisconsin. | 523, 133,126 | 60, 068,851 | 1,955, 717 | 7,714, 235 | 453, 394, 323 |
| Wyoming | 37,745,678 | 3,937, 507 | 275,679 | 299, 243 | 33, 233, 249 |
| Total | 28,987, 634, 519 | 3, 056, 678, 735 | 171, 743, 165 | 532, 885, 707 | 25,226, 326, 912 |

[^32]Table 7.-Individual returns-Distribution of income by sources of income, general deductions and net income, by income classes ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 192y. Fiscal and fractional (part year) returns are included. (See p. 1))

${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See p. 1.) The estimated and tabulated data for this table for these net income classes are shown separately on pp. 19-24.

T 4 ble 7.-Individual returns-Distribution of income by sources of income, general deductions and net income, by income classes-Continued

| Income classes | Sources of income-Continued |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rents and royalties | Interest and other income | Interest on Government obligations not wholly exempt from tax | Dividends on stock of domestic corporations | Fiduciary |
| Tnder \$5,000. | \$527, 147, 567 | \$717, 569, 137 |  | \$341, 064, 250 | \$79, 109, 248 |
| \$5,000 under $\$ 6,000$ | 75, 815,497 | 100, 853, 812 |  | 88, 571, 106 | 17, 731, 485 |
| \$6,000 under \$7,000 | 58, 207, 065 | 86, 206, 156 |  | 90, 928, 507 | 16, 620,315 |
| \$7,000 under $\$ 8,000$ | 46, 218, 834 | 74, 539, 104 |  | 88, 857, 848 | 14, 728, 500 |
| \$8,000 under \$9,000 | 38, 164, 242 | 63, 381, 387 |  | 85, 768,791 | 13, 078, 149 |
| \$9,000 under \$ $\$ 10,000$ | 32,222,834 | 55, 476, 591 |  | 84, 246, 177 | 12, 492, 779 |
| \$10,000 under \$11,000. | 25, 889, 914 | 45, 773,948 | \$1, 453,931 | 75, 263, 656 | 10, 471, 739 |
| \$11,000 under \$12.000 | 22, 294,433 | 42, 378,981 | 1, 377,703 | 74, 186,919 | 10, 268, 298 |
| \$12,000 under $\$ 13,000$ | 19,910, 396 | 37, 762,514 | 1,212, 733 | 67, 375,449 | 9,556, 223 |
| \$13,000 under \$14,000 | 17, 254, 128 | 35, 149, 718 | 1, 246, 704 | 65, 664, 313 | 9, 082,337 |
| \$14,000 under \$15,000. | 15, 633, 153 | 32, 307, 060 | 1, 065, 736 | 62, 105, 831 | 8,806,455 |
| \$15,000 under \$20,000 | 58, 347, 222 | 125, 249, 982 | 4, 880, 702 | 268, 623, 805 | 35, 120, 369 |
| \$20,000 under \$25,000. | 37, 727, 753 | 90, 066, 186 | 3,465, 885 | 222, 091, 154 | 26, 202,941 |
| \$25.000 under \$30,000 | 26, 823.960 | 69, 611, 270 | 2, 721, 564 | 182, 515.083 | 21, 949,785 |
| \$30,000 under \$40,000 | 36, 485, 582 | 96, 034, 136 | 4, 216, 713 | 288, 867, 807 | 30, 541, 718 |
| \$40,000 under \$50,000 | 22, 309, 907 | $65,123,707$ | 2, 562, 347 | 222, 798, 120 | 23,311, 075 |
| \$50,000 under \$60,000. | 16, 694,945 | 49,923, 988 | 2, 110, 727 | 175,970, 538 | 19, 068, 468 |
| \$60,000 under \$70,000. | 12.329,910 | 37, 837, 507 | 1,378,061 | 145,971, 564 | 12, 663, 289 |
| \$70,000 under \$80,000 | 8,999, 262 | 30, 195, 333 | 1,303,267 | 126, 205, 784 | 9, 257, 522 |
| \$80,000 under \$90,000 | 8, 056, 751 | 26, 717,637 | 1,093,720 | 103, 717,934 | 8, 165, 715 |
| \$90,000 under \$100,000 | $5,609,753$ | 19, 119,352 | 604,479 | 89, 448, 828 | 6, 129,526 |
| \$100,000 under \$150,000 | 15,788,985 | fi0, 238,618 | 2,328,596 | 302, 939, 877 | 14, 965, 018 |
| \$150,000 under \$200,000. | 7, 897,391 | 31, 566,798 | 1,366,078 | 179,201, 423 | 9, 275, 092 |
| \$200,000 under \$250,000 | 4,036, 654 | 21, 741, 258 | 630, 313 | 117, 809, 486 | 4, 843,936 |
| \$250,000 under \$300,000 | 3,936, 200 | 15, 184, 697 | 428, 148 | 80, 002, 587 | 2, 393, 657 |
| \$300,000 under \$400,000 | 5, 532, 657 | 22, 221, 803 | 889, 917 | 127, 583, 730 | 6, 939,438 |
| \$400,000 under \$500,000 | 1,544,210 | 13, 231, 731 | 229, 485 | 79, 939,583 | 2, 546, 893 |
| \$500,000 under \$750,000 | 3, 739, 025 | 18,387,495 | 477,296 | 131, 809,546 | 2, 917, 198 |
| \$750,000 under \$1,000,000. | 2,119, 242 | 11,367, 967 | 398, 894 | $65,318,230$ | 1, 633,422 |
| \$1,000,000 under \$1,500,000. | 1,425,507 | 11, 746,684 | 689,771 | 75, 684,965 | 2, 731, 778 |
| \$1,500,000 under \$2,000,000 | 585, 035 | 7,562,985 | 599,975 | 67, 397, 868 | 423, 340 |
| \$2,000,000 under \$3,000,000 | 5, 360, 997 | 10, 284,488 | 290, 603 | 70, 535, 004 | 311, 604 |
| \$3,000,000 under \$4,000,000 | 234, 393 | 4, 599, 913 | 663, 459 | 14,994, 151 | 121,755 |
| \$4,000,000 under \$5,000,000 | 125,918 | 3,735, 269 | 735, 668 | 20,659, 206 | 40, 042 |
| \$5,000,000 and over. | 48, 134 | 10, 710, 648 | 130, 826 | 66, 859,632 | 499, 265 |
| Total. | 1, 164, 518, 456 | 2,143, 857, 860 | 40,553, 301 | 4, 350, 978, 752 | 443, 998, 374 |

Table 7.-Individual returns-Distribution of income by sources of income, general deductions and net income, by income classes-Continued

| Income classes | Total income | General deductions |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Miscellaneous | Net loss from sale of real estate, stocks, and bonds other than net loss from sale of assets held more than 2 years | Contributions | Net income ${ }^{\text {2 }}$ |
| Under \$5,000. | \$9, 504, 418, 189 | \$1, 110, 211, 683 | \$41, 877, 743 | \$141, 962, 923 | \$8, 270, 365, 840 |
| \$5,000 under \$6,000 | 1, 458, 241, 861 | 165, 012, 430 | 7, 389, 271 | 23, 916, 363 | 1, 261, 923, 797 |
| \$6,000 under \$7,000 | 1, 126, 910, 130 | 125, 908, 658 | 6,707, 188 | 18, 909, 103 | 975, 385, 181 |
| \$7,000 under \$8,000 | 927, 355, 860 | 104, 601, 834 | 5, 264, 766 | 15, 419.977 | 802, 069,283 |
| \$8,000 under \$9,000. | 766, 967, 117 | 86, 942, 141 | $5,260,079$ | 13, 049, 825 | 661, 715, 072 |
| \$9,000 under \$10,000 | 671, 223, 066 | 73, 665, 824 | 4, 835, 869 | 11, 294, 576 | 581, 426, 797 |
| \$10,000 under \$11,000 | 555, 597, 216 | 61, 181, 514 | 3, 785, 642 | 9, 455, 803 | 481, 174, 257 |
| \$11,000 under \$12,000 | 501, 612, 923 | 57, 147, 161 | 4, 640, 754 | 8, 722, 706 | 431, 102, 302 |
| \$12,000 under \$13,000 | 439, 849, 565 | 49, 120, 463 | 3,788, 893 | 7, 407, 493 | 379, 532, 716 |
| \$13,000 under \$14,000 | 401, 583, 539 | 43, 698, 521 | 3,220, 744 | 6, 847.050 | 347, 817, 224 |
| \$14,000 under \$15,000 | 362, 651; 193 | 39, 827, 660 | 2, 628, 406 | 6, 426, 276 | 313, 768, 851 |
| \$15,000 under \$20,000. | 1,413,452, 457 | 158, 788, 676 | 11,068, 641 | 24, 807, 806 | 1, 218, 787, 334 |
| \$20,000 under \$25,000. | 1, 001, 018, 705 | 108, 127, 249 | 8,977, 269 | 18, 243, 767 | 865, 670, 420 |
| \$25,000 under \$30,000 | 770, 324, 132 | 82, 385, 351 | 6, 025,850 | 13, 732, 842 | 668, 180, 089 |
| \$30,000 under \$40,000 | 1, 110, 224, 062 | 117,252. 571 | 7, 711, 357 | 21. 491.980 | 963, 768, 154 |
| \$40,000 under \$50,000. | 794, 737, 641 | 79, 449, 877 | 5, 157, 643 | 15, 575, 535 | 694, 554, 586 |
| \$50,000 under \$60,000. | 612,432, 780 | 62, 098, 664 | 4, 022,858 | 12, 483, 987 | 533, 827, 271 |
| \$60,090 under \$70,000 | 487, 280, 475 | 49, 792, 865 | 2, 903, 528 | 10, 052, 433 | 424, 531, 649 |
| \$70,000 under \$80,000 | 402, 326, 631 | 40,361, 703 | 1, 848, 357 | 8,770,623 | 351, 345,948 |
| \$80,000 under \$90,000 | 338, 331, 269 | 31, 992, 993 | 2, 163,052 | 7, 417, 525 | 296,757, 699 |
| \$90,000 under \$100,000 | 283, 412, 694 | 24, 074, 926 | 1,692, 829 | 6, 229, 582 | 251, 415, 357 |
| \$100,000 under \$150,000 | 969,992, 156 | 90, 566, 774 | 7, 237, 412 | 21, 737,004 | $850,450,966$ |
| \$150,000 under \$200,000 | 591, 798, 805 | 50, 908, 784 | 3, 549, 157 | 12, 991, 803 | 524, 349, 061 |
| \$200,000 under \$250,000. | 419, 937, 093 | 36, 955, 499 | 2, 212,005 | 10, 186, 596 | 370, 602, 993 |
| \$250,000 under \$300,000. | $300.424,976$ | 28, 107, 093 | 3, 170, 036 | 6,968, 820 | 262, 179, 027 |
| \$300,000 under \$400,000 | 457, 601, 579 | 36, 282, 702 | 3, 227, 885 | 10, 531, 895 | 407, 559, 097 |
| \$400,000 under \$500,000 | 284, 600, 728 | 19,385, 253 | 1, 499, 298 | 7, 374, 948 | 256, 341, 229 |
| \$500,000 under \$750,000 | 460, 373, 151 | 33, 791, 655 | 1,980,605 | 11, 871, 632 | 412, 729, 259 |
| \$750,000 under \$1,000,000 | 286, 491, 961 | 21, 192, 360 | 608, 669 | 6, 558, 520 | 258, 132, 412 |
| \$1,000,000 under \$1,500,000. | 328,864, 959 | 18, 620,544 | 3, 873, 388 | 7,474, 562 | 298, 896, 465 |
| \$1,500,000 under \$2,000,000 | 206, 654, 176 | 12, 401, 505 | 213,406 | 7, 262, 307 | 186, 776,958 |
| \$2,000,000 under \$3,000,000 | 244, 562, 814 | 16, 673,387 | 410, 469 | 7, 383, 154 | 220, 095, 804 |
| \$3,000,000 under $\$ 4,000,000$. | 73, 666, 859 | 2,291,657 | 91, 401 | 1,781, 591 | 69,502, 210 |
| \$4,000,000 under \$5,000,000 | 92, 873, 975 | 7,467,634 | 576, 208 | 4, 597, 887 | 80, 232, 246 |
| \$5,000,000 and over | 279, 839, 782 | 10, 391, 124 | 2, 122, 487 | 13,966, 813 | 253, 359,358 |
| Total | 28,987, 634, 519 | 3, 056, 678, 735 | 171, 743, 165 | 582, 885, 707 | 25, 226, 326,912 |

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

Table 8.-Individual returns-Taxes paid other than Federal income tax, as reported in returns of net income of $\$ 5,000$ and over, distributed by States and Territories

| States and Territories | Taxes paid included in general deductions | Taxes paid included in business deductions ${ }^{1}$ | Total |
| :---: | :---: | :---: | :---: |
| Alabama. | \$2, 445,457 | \$379, 331 | \$2, 824, 788 |
| Arizona | 790,575 | 348,045 | 1,138, 620 |
| Arkansas. | 1,090, 807 | 246, 893 | 1, 337, 700 |
| California | 35, 357, 619 | 5,968, 316 | 41, 325,935 |
| Colorado. | 2, 505, 149 | 597, 660 | 3, 102, 809 |
| Connecticut | 8, 365, 350 | 733, 073 | 9, 138, 423 |
| Delaware. | 2,531,227 | 87, 074 | 2,618,301 |
| District of Columbia | 4,405, 259 | 348, 024 | 4, 753, 283 |
| Florida | 4,921, 293 | 359, 572 | 5, 280, 865 |
| Georgia | 3,414, 301 | 413, 122 | 3, 827,423 |
| Hawail. | 1,401, 882 | 129, 181 | 1,531, 063 |
| Idaho. | 305, 193 | 269, 748 | 574, 941 |
| Illinois. | 29, 945,969 | 2,914,632 | 32, 860, 601 |
| Indiana. | 5, 805, 293 | 1,139,406 | 6,944, 699 |
| Iowa. | 3,347,564 | 1, 103, 172 | 4, 450, 736 |
| Kansas | 3,020,537 | 1, 429, 154 | 4,449, 691 |
| Kentucky | 3, 585, 066 | 569, 853 | 4, 154, 919 |
| Louisiana | 3, 158,706 | 500, 706 | 3, 659,412 |
| Maine.. | 1,968,343 | 319,474 | 2, 287, 817 |
| Maryland | 6, 156,473 | 839,665 | 6,996, 138 |
| Massachusetts | 34, 597, 499 | 2, 748, 224 | 37, 345, 723 |
| Michigan. | 23,235, 186 | 2, 433, 773 | 25, 668,959 |
| Minnesota | 6, 621,105 | 708, 177 | 7, 329,282 |
| Mississippi | 1,579,993 | 692, 206 | 2, 272, 199 |
| Missouri | 11, 087, 597 | 694, 974 | 11, 782, 571 |
| Montana | 680,014 | 506, 875 | 1, 186, 889 |
| Nebraska | 2, 131, 017 | 939, 054 | 3,070,071 |
| Nevada. | 197, 176 | 121, 988 | 319, 164 |
| New Hampshire | 1,484,487 | 235,751 | 1, 720, 238 |
| New Jersey--. | 20,637,727 | 2, 225, 420 | 22, 863, 147 |
| New Mexico | 288, 618 | 202, 659 | 491, 277 |
| New York- | 136, 278, 530 | 5, 206,971 | 141, 485, 501 |
| North Carolina | 4, 874, 023 | 558, 872 | $5,432,895$ |
| North Dakota | 482, 420 | 240, 062 | 722, 482 |
| Ohio | 21, 037, 390 | 2, 131,911 | 23, 169,301 |
| Oklahoma | 4, 852, 402 | 787, 147 | 5, 639,549 |
| Oregon- | 2, 080, 459 | 549, 285 | 2,629, 744 |
| Pennsylvania | 35, 718, 057 | 4, 756,769 | 40, 474, 826 |
| Rhode Island.- | 3, 073,360 | 284, 122 | 3, 357,482 |
| South Carolina. | 1,200, 849 | 216, 893 | 1, 417, 742 |
| South Dakota | 631,599 | 258,530 | 800, 129 |
| Tennessee. | 3,219,716 | 447, 457 | 3,667, 173 |
| Texas | 12, 259,660 | 3, 068, 718 | 15, 328, 378 |
| Utah. | 732, 546 | 265, 968 | 998,514 |
| Vermont | 933,262 | 219,592 | 1, 152, 854 |
| Virginia | 4,556,539 | 637,081 | 5, 193, 620 |
| Washington | 3, 895,007 | 832, 435 | 4, 727, 442 |
| West Virginia. | 2, 427, 299 | 369, 021 | 2, 796, 320 |
| Wisconsin. | 9,816, 027 | 1, 055, 411 | 10,871,438 |
| W yoming. | 290,517 | 340, 078 | 630,595 |
| Total. | 475, 422, 144 | 52, 471, 525 | 527, 893, 669 |

1 See text, p. 16.
107095-30-7

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax
[Income returned for calendar year ended Dec. 31, 1928. Fiscal and fractional (part year) returns are included. (See p. 1)] ALABAMA

| Income classes | Number of recurns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 123 per cent on capital net gain from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $12 \frac{1}{2}$ per cent on enpital net loss from sale of assets held more than 2 years |
| Under \$1,000 ${ }^{2}$ | 636 | \$370, 637 |  |  |  |  |  |  |  |
| Under $\$ 1,000$. | 77 2,965 | 38,103 $4,706,768$ | \$386 | \$510 |  |  | \$510 | \$124 |  |
| \$1,000 under \$2,000 | 2,965 | 4,706, <br> $5,632,638$ | 10, 107 | 13,452 |  |  | 13,452 | 3, 345 | ----------- |
| \$2,000 under $\$ 3,000^{2}$ | 2,608 | 6, 472,880 |  |  |  |  |  |  |  |
| \$2,000 under \$3,000.- | 2,795 | 6,690, 238 | 25, 244 | 33, 545 | -.-.... | -----1--.-- | 33, 545 | 8,301 | ----------- |
| \$3,000 under \$4,000 ${ }^{2}$ | 3,497 | 12, 300, 902 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4,0000$ under $\$ 5,000$ | 1,463 | 5, 203, <br> 4,9734 <br> , 939 | 16,154 | 21,329 |  |  | 21,329 | 5,175 | ----------- |
| \$4,000 under $\$ 5,000$ | 2,063 | 4, 973,039 $9,199,614$ | 21,771 | 29,006 |  |  | 29,006 | 7,235 |  |
| \$5,000 under \$6,000 ${ }^{2}$ | 187 | 1,000,612 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000$ | 1, 483 | 8, 106,903 | 28, 554 | 36,243 | -...... |  | 36, 243 | 7,689 | ---------- |
| \$6,000 under $\$ 7,0000^{2}-$ | 64 | 409, 728 |  |  |  |  |  |  |  |
| \$6,000 under $\$ 7,000$ | 929 36 | 5, 9890,277 | 28, 431 | 35,085 |  |  | 35,085 | 6,651 | --...-... |
| \$7,000 under \$8,000- | 655 | 4, 891,735 | 29, 077 | 34, 689 |  |  | 34,689 | 5, 612 | ----------- |
| \$8,000 under $\$ 9,000{ }^{2}$ | 30 | 257, 210 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9.0000 \ldots$ | 500 26 | 4, 236,521 | 31,056 | 36,039 |  |  | 36,039 | 4,983 | ----------- |
| \$9,000 under $\$ 10,000{ }^{2}$ | 268 | 246,458 $3,621,520$ | 30, 857 | 35, 833 |  |  | 35,833 | 4,976 |  |
| \$10,000 under \$11,000 | 286 | 3,003, 602 | 29,953 | 32,559 | \$1,469 |  | 34,028 | 4, 075 |  |
| \$11,000 under \$12,000 | 261 | 2,994, 807 | 36, 560 | 37, 550 | 3,787 |  | 41,337 | 4,777 |  |
| \$12,000 under \$13,000 | 173 | 2, 153, 196 | 27, 171 | 26, 962 | 4, 224 |  | 31, 186 | 4,015 |  |
| \$13,000 under \$14,000. | 168 | 2,259,472 | 37, 225 | 35,318 | 5,763 |  | 41,081 | 3, 856 |  |
| \$14,000 under \$15,000-. | 140 | 2,026, 266 | 35, 675 | 32, 146 | 6,907 | ----7----- | 39,053 | 3,378 |  |
| \$15,000 under \$20,000- | 408 | 7,002, 555 | 158,512 | 126, 858 | 49, 130 |  | 175, 988 | 17,476 |  |
| \$20,000 under \$25,000. | ${ }_{123}^{236}$ | $5,219,043$ $3,342,613$ | 185,497 143,286 | 122,402 72,309 | 78,777 80,917 |  | 201, 179 153,226 | 15,682 9,940 |  |
| \$25,000 under $\$ 30,000$ under $\$ 40,000$. | 123 1.23 | $3,342,613$ $4,223,995$ | 143,286 234,979 | 72,309 94,349 | 80,917 152,312 | \$1,446 | 153,226 248,107 | 9,940 12,905 | \$142 |
| \$40,000 under $\$ 50,000$ | 58 | 2,574, 298 | 182,628 | 56,713 | 126, 110 | 9,102 | 191,925 | 7,769 | 1,528 |
| \$50,000 under \$60,000 | 42 | 2, 292, 792 | 133,329 | 49,229 | 138, 652 | 15,006 | 202, 887 | 4, 821 | 14,738 |
| \$60,000 under \$70,000.. | 24 | 1,522,666 | 153,002 | 31, 001 | 90.462 | 34, 797 | 156, 260 | 3,258 |  |



1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. 2 Nontaxable. Specific exemptions exceed net income
${ }^{2}$ Nontaxable. Specific exemptions exceed net income.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1,19-24)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net incomé, net tax, tax before tax credits, and tax credits-Continued

ARIZONA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tas credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$10,000 under \$11,000. | 119 | \$1,242, 096 | \$15, 315 | \$16, 396 | \$525 |  | \$16, 921 | \$1,606 |  |
| \$11,000 under \$12,000. | 94 | 1,081,975 | 16, 603 | 17,000 | 1,409 |  | 18, 409 | 1, 806 | -.-.-.----- |
| \$12,000 under \$13,000. | 71 | 887, 562 | 16,813 | 16,477 | 1,726 |  | 18, 203 | 1,390 |  |
| \$13,000 under \$14,000. | 54 | 731, 252 | 14,404 | 13,414 | 1,916 |  | 15,330 | 926 |  |
| \$14,000 under \$15,000. | 45 | 651,575 | 15,715 | 14,491 | 2,260 |  | 16, 751 | 1,036 |  |
| \$15,000 under \$20,000 | 130 | 2,247, 040 | 61, 257 | 48,779 | 15,240 |  | 64,025 | 2,768 |  |
| \$20,000 under \$25,000- | 81 | 1,807, 563 | 64, 869 | 39,614 | 27,766 |  | 67, 380 | 2,511 |  |
| \$25,000 under \$30,000. | 37 | 1,012, 141 | 56, 027 | 33,448 | 24, 548 |  | 57,996 | 1,969 | ............... |
| \$30,000 under \$40,000. | 39 | 1, 319,012 | 81, 779 | 34, 145 | 44, 260 | \$4, 842 | 83, 247 | 1,468 |  |
| \$40,000 under \$50,000. | 16 | 719,012 | 58,826 | 21, 153 | 34, 254 | 4,186 | 59,593 | 767 |  |
| \$50,000 under $\$ 60,000$ | 12 | 666,930 | 58, 050 | 15,430 | 35,904 | 12,173 | 63, 507 | 1,298 | \$4, 159 |
| \$60,000 under \$70,000 | 3 8 | 189, 0234 | 19,860 74,626 | $\begin{array}{r}5,280 \\ 16,401 \\ \hline\end{array}$ | 14,680 45,381 |  | 19,960 74,692 | -93 | 7 |
| $\$ 70,000$ under $\$ 800,000$. $\$ 80,000$ under $\$ 90,000$. | 8 3 | 623,855 257,912 | 74,626 28,637 | 16,401 3,634 | 45,381 5,050 | 12,910 19,980 | 74,692 28,664 | 66 27 |  |
| \$90,000 under $\$ 100,000$ | 1 | ${ }^{(3)}$ | (3) ${ }^{\text {a }}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) ${ }^{28}$ | (3) 27 |  |
| \$100,000 under \$150,000 | 8 | 956,608 | 120,474 | 11,012 | 66, 112 | 44, 789 | 121,913 | ( 873 | 566 |
| \$150,000 under \$200,000. | 11 | 1,831,345 | 233, 074 | 16,216 | 71, 180 | 146,812 | 234, 208 | 1, 134 |  |
| \$200,000 under \$250,000 | 3 | 632, 913 | 91, 777 | 9, 992 | 37, 900 | 44, 426 | 92, 318 | 541 | -............. |
| \$250,000 under \$300,000 |  |  |  |  |  |  |  |  |  |
| \$300,000 under $\$ 400,000$ | 4 | ${ }_{(3)}$ (386, 343 | ${ }_{(3)}^{169,654}$ | (3) $^{3,387}$ | ${ }_{(3)} 17,198$ | $\begin{aligned} & 149,104 \\ & (3) \end{aligned}$ | $\begin{aligned} & 169,689 \\ & \left({ }^{2}\right) \end{aligned}$ | (3) 35 | -- |
| \$500,000 under \$750,000. |  |  |  |  |  |  |  |  |  |
| \$750,000 under \$1,000,000.. | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) |  | --.-...... |
| \$1,000,000 under \$1,500,000 |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ |  | 2, 124, 316 | 262, 229 | 4,286 | 34, 194 | 224, 388 | 262, 868 | 639 |  |
| Total | 11, 527 | 58, 368, 659 | 1,600, 308 | 512, 155 | 481, 509 | 663, 610 | 1,657, 274 | 52, 234 | 4,732 |


| Nontaxable ${ }^{2}$ <br> Taxable..... | $\begin{aligned} & 4,039 \\ & 7,488 \end{aligned}$ | $\begin{aligned} & 10,873,779 \\ & 47,494,880 \end{aligned}$ | 1, 600, 308 | 512, 155 | 481, 509 | 663,610 | 1,657, 274 | 52, 234 | 4,732 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| ARKANSAS |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 660 | \$395, 208 |  |  |  |  |  |  |  |
| Under $\$ 1,000$ | ${ }_{1}^{58}$ | 33, 118 | \$356 | \$467 |  |  | \$467 | \$111 | ------ |
| \$1,000 under \$2,000 ${ }^{2}$ | 1,922 | 2, 929, 670 |  |  |  |  |  |  |  |
| \$1,000 under \$2,000 | 1,558 1,946 1,08 | $2,699,048$ $4,808,592$ | 4,980 | 6,639 |  |  | 6, 639 | 1,659 |  |
| \$2,000 under $\$ 3,000{ }^{2}$ | 1,946 1,178 | 4, 808, <br> 2 <br> 2996 | 10,768 | 14,292 |  |  | 14,292 | 3, 524 |  |
| \$3,000 under $\$ 4,000{ }^{2}$ | 2, 713 | 9,454, 719 |  |  |  |  |  | 3, 3 |  |
| \$3,000 under \$4,000 | 907 | 3,267, 559 | 10, 130 | 13,254 |  |  | 13,254 | 3,124 |  |
| \$4,000 under $\$ 5,000{ }^{2}$ | 865 1,393 | 3, 737, 796 |  |  |  |  |  |  |  |
| $\$ 4,000$ under $\$ 5,000$ $\$ 5,000$ under $\$ 6,000$ | 1, 393 | 6, 240,999 | 14, 071 | 18, 580 |  |  | 18,580 | 4,509 |  |
| \$5,000 under $\$ 6,000$ | 884 | 4,730, 471 | 17, 168 | 21, 812 |  |  | 21,812 | 4, 644 |  |
| \$6,000 under $\$ 7,000{ }^{2}$ | 55 | 354, 298 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000 | 557 | 3, 609, 882 | 17,940 | 21, 745 |  |  | 21,745 | 3,805 | ----- |
| \$7,000 under $\$ 8,000{ }^{2}$ | 27 | 200, 012 |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ | 379 9 | 2, 849, 7511 | 17, 131 | 20, 184 |  |  | 20, 184 | 3,053 |  |
| \$8,000 under $\$ 9,000$ | 264 | 2, 227,307 | 14,958 | 17,321 |  |  | 17,321 | 2,363 | .-.... |
| \$9,000 under \$10,000 ${ }^{2}$ | 14 | 132, 818 |  |  |  |  |  |  |  |
| \$11,000 under \$12,000 | 141 | 1, 615, 201 | 18,523 | 18,558 | 1,996 |  | 20,554 | 2,031 |  |
| \$12,000 under \$13,000 | 89 | 1, 107, 654 | 15,574 | 15, 066 | 2,130 |  | 17,196 | 1,622 |  |
| \$13,000 under \$14,000. | 71 | 958,492 | 16,605 | 15, 623 | 2,416 |  | 18,039 | 1,434 |  |
| \$14,000 under \$15,000. | 73 | 1,058, 832 | 19,329 | 16,971 | 3, 539 |  | 20,510 | 1,181 |  |
| \$15,000 under \$20,000. | 202 | 3, 460, 854 | 80, 572 | 62,425 | 23, 266 |  | 85,691 | 5,119 |  |
| \$20,000 under \$ $\$ 25,000$ | 87 | 1,950,484 | 69,574 | 42, 886 | 30, 203 |  | 73, 088 | 3.515 |  |
| \$25,000 under \$ $\$ 30,000$ | 51 | 1,379,448 | 59, 228 | 29, 803 | 32,455 |  | 62,258 | 3.030 |  |
| \$30,000 under $\$ 10,000$ | 61 | 2, 064,959 | 109, 659 | 40, 829 | 72, 311 | \$1, 007 | 114, 147 | 4,059 | \$429 |
| \$40,000 under \$50,000 | 18 | 798, 442 | 49,131 | 11,968 | 31, 848 | 7,921 | 51,737 | 2,305 | 301 |
| \$50,000 under 860,000 | 8 | 442, 044 | 39,078 | 9,987 | 22,575 | 7,481 | 40, 043 | 965 |  |
| \$60,000 under \$70,000. | 1 | 260, 438 |  | $3,118$ | 13, 3009 | 6,579 | $24,706$ | (3) 208 |  |
| \$70,000 under $\$ 80,000$ | 1 | (3) ${ }^{(3)}$ | (3) ${ }^{(3)}$ | (3) | ${ }^{(3)}$ |  | $\begin{aligned} & (3) \\ & (3) \end{aligned}$ |  |  |
| \$80,000 under $\$ 90,000$ | 1 | ${ }^{(3)}$ | (3) | (3) | (3) |  | ${ }^{(3)}$ |  |  |
| \$90,000 under \$100,000.. | 3 | ${ }^{(3)}$ | (3) |  |  |  | ${ }^{(3)}$ | ${ }^{(3)}$ |  |
| \$100,000 under $\$ 150,000$ | 1 | ${ }_{(3)}^{678,098}$ |  | 4,891 | (35) 442 | (3) ${ }^{\text {(3) }} 193$ | ${ }_{(3)}^{83,526}$ | 499 | 10,255 |
| \$150,009 under $\$ 2000000000$ | 1 |  | $\begin{aligned} & \left({ }^{(3)}\right. \\ & { }^{(3)} \end{aligned}$ |  | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ |  |  |
| $\$ 200,000$ under $\$ 250,000$ $\$ 250,000$ under $\$ 300,000$. | 1. | ( ${ }^{\text {a }}$ | (3) | (3) | $\left.{ }^{3}\right)$ | (3) | ${ }^{3}$ | (3) |  |

1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year
are not deducted. Specific exemptions exceed net income.
${ }^{3}$ Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1,19-24.)

Table 9.-Individual returns by Stales and Territorics, distributed by income classes, showing the number of reiurns, net income, net tax, tax before tax credits, and tax credits-Continued

ARKANSAS-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tex credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent ol tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$300,000 under \$400,000. | 1 | (3) | (3) | (3) | (3) |  | (3) | (3) | (3) |
| \$400,000 under \$500,000..... |  |  |  |  |  |  |  |  |  |
| \$500,000 under $\$ 750,000$ |  |  |  |  |  |  |  |  |  |
| \$750,000 under $\$ 1.000,000$ |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000.. |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Classes grouned ${ }^{3}$... |  | \$1, 249, 869 | \$164, 005 | \$10, 055 | \$134, 699 | \$28,597 | \$173, 421 | \$788 | \$8, 628 |
| Total. | 16. 660 | 71, 689, 792 | 877,747 | 451,579 | 4,8,637 | 74,778 | 954,994 | 57,634 | 19,013 |
| Nontaxable ${ }^{2}$ Taxable |  |  |  |  |  |  |  |  |  |
| Taxable- | 8,326 | 48, 937, 754 | 877, 747 | 451, 579 | 428,637 | 74,778 | 954, 994 | 57,634 | 19,613 |
| CALIFORNIA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 9,934 | \$5, 314, 255 |  |  |  |  |  |  |  |
| Under \$1,000 | $\begin{array}{r}768 \\ 33 \\ \hline 780\end{array}$ | 51, 274, 175 | \$2,781 | \$3,687 |  | -- | \$3,687 | \$906 | ----------- |
| \$1,000 under \$2,000 | 33,780 39 | 51, 209, 192 |  |  |  | .. : |  |  |  |
| \$1,000 under \$2,000 | 39,049 31,209 | $67,756,800$ $75,700,809$ | 122,785 | 163, 566 |  |  | 163,566 | 40,781 |  |
| \$2,000 under $\$ 3,000$. | 35, 544 | 83, 623, 128 | 324,487 | 430, 907 |  |  | 430, 907 | 106, 420 |  |
| \$3,000 under $\$ 4.000{ }^{2}$ | 33, 813 | 114, 374, 594 | 32, 48 | , |  |  |  | 106, 42 |  |
| \$3,000 under \$4,000 | 18,794 | 66, 049, 564 | 234, 927 | 313, 165 |  |  | 313,165 | 78,238 | ----------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 9,903 | 41, 163,250 |  |  |  |  |  |  | -................ |
| \$4,000 under $\$ 5,000$ | 24,283 1,445 | $107,733,679$ $7,824,608$ | 319,136 | 425, 382 |  |  | 425,382 | 106, 246 | ----.---....- |
| \$5,000 under \$ $\$ 6,000$ | 16, 262 | 88, 860,774 | 362,924 | 474, 126 |  |  | 474, 126 | 111, 202 |  |


| \$6,000 under \$7,000 ${ }^{2}$. | 706 | 4, 554, 693 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$6,000 under \$7,000. | 11.863 | 76, 623, 060 | 434, 236 | 535, 336 |  |  | 535, 336 | 101, 100 |  |
| \$7,000 under $\$ 8,000{ }^{2}$ | 305 | 3, 224,329 |  |  |  |  |  |  |  |
| \$7,000 under \$8,000-2 | 8, 686 | 6̄̆, 013, 116 | 451, 024 | 529,219 |  |  | 539,219 | 88, 195 |  |
| \$8,000 under $\$ 9,000{ }^{2}$ | 352 | 2, 982, 720 |  |  |  |  |  |  |  |
| \$8,000 under \$9,000 | 6,152 | 52, 124, 338 | 426, 884 | 501, 239 |  |  | 501, 239 | 74,355 | ------- |
| \$9,000 under \$10,009 ${ }^{2}$ | 275 | 2, 606, 216 |  |  |  |  |  |  |  |
| \$9,000 under $\$ 10,000$ | 4,903 | 46, 678,174 | 458, 469 | 528, 150 |  |  | 523,150 | 69,681 |  |
| \$10,000 under \$11,000. | 3, 854 | 40, 371, 301 | 444, 387 | 485, 490 | \$18,547 |  | 504, 037 | 59,650 |  |
| \$11,000 under \$12,000 | 2.973 | 34, 377, 533 | 455, 469 | 4fi3, 516 | 46, 869 |  | 510,385 | 54, 916 |  |
| \$12,000 under \$13.000. | 2, $500{ }^{\text {a }}$ | 31, 241, 034 | 483, 221 | 470, 213 | 65, 131 |  | 535,344 | 52, 123 |  |
| \$13,000 under \$14,000. | 1,978 | 26, $62.5,555$ | 462,392 | 439, 114 | 68,899 |  | 508, 013 | 45, 621 |  |
| \$14,000 under \$15,000. | 1,562 | 22, 630, 107 | 427, 992 | 385, 738 | 81,317 |  | 467, 055 | 39,063 |  |
| \$15,000 under \$20,000. | 5, 298 | 91, 186, 246 | 2.168,629 | 1, 823, 160 | 522.636 |  | 2, 345, 796 | 177, 167 |  |
| \$20,000 under $\$ 25,000$. | 2,865 | 63, 836, 807 | 2,320,621 | 1, 488, 753 | 977, 500 |  | 2.466, 253 | 145, 632 |  |
| \$25,000 under \$ $\$ 30,000$ | 1,840 | 50, 284, 852 | 2,383, 654 | 1, 270.679 | 1.233, 245 |  | 2, 504, 224 | 120,570 |  |
| \$30,000 under \$40,000- | 1,902 | 65, 205,054 | 3,909, 853 | 1,648. 150 | 2, 336, 267 | \$93, 793 | 4,078, 210 | 157.673 | \$11,684 |
| \$40,000 under \$50,000. | 1, 040 | 46, 229, 426 | 3,542. 808 | 1,205, 809 | 2, 172,074 | 278, 534 | 3, 656, 477 | 97, 234 | 16,435 |
| \$50,000 under \$ 60,000 . | 679 | 37, 033, 847 | 3,296, 107 | 837, 632 | 1,987.110 | 543,327 | 3, 368, 069 | 61,515 | 10,447 |
| \$60,000 under \$70,000 | 443 | 28, 620.878 | 2, 853, 229 | 602,609 | 1,692,457 | 629,029 | 2.924,095 | 43, 975 | 26,891 |
| \$70,000 under \$80,000 | 294 | 21, 982, 325 | 2, 358,487 | 409, 832 | 1, 409,675 | 571, 360 | 2,390, 667 | 31, 605 | 575 |
| \$80,000 under \$90,000. | 183 | 15, 482, 623 | 1, 827, 839 | 322, 045 | 1, 160, 064 | 372, 963 | 1. 855,072 | 23, 921 | 3,312 |
| \$90,000 under \$100,000 | $1+0$ | 15, 111, 124 | 1.885, 592 | 289, 632 | 1.079, 015 | 534,412 | 1.903,059 | 15,403 | 2,064 |
| \$100,000 under \$150,000 | 426 | ©0.462, 595 | 6,775, 738 | 947,440 | 4, 067,752 | 1, 826, 497 | 6, 841, 695 | 51, 385 | 14, 572 |
| \$150,000 under \$200,000. | 185 | 31, 733, 651 | 4,500, 845 | 439, 480 | 2, 665,305 | 1, 460,468 | 4, 165, 253 | 26,303 | 38, 105 |
| \$200,000 under \$250,000 | 87 | 19, 344, 090 | 3,017, 340 | $309.8 ¢ 2$ | 1, 896, 689 | 833,017 | 3,039,568 | 15,708 | 6,520 |
| \$250,000 under \$ 300,000 | 45 | 12, 233.176 | 1,819,862 | 161, 370 | 1,001, 125 | 665.684 | 1, 828, 179 | 5, 165 | 3.1022 |
| \$300,000 under \$400,000 | 83 | 29, 567, 736 | 4, 803, 935 | 453, 139 | 2,857, 895 | 1,507,38.3 | 4, 818, 417 | 13,225 | 1.257 |
| \$400,000 under \$500,000 | 34 | 15, 355, 407 | 2, 513, 259 | 202, 313 | 1,515, 136 | , 818,332 | 2, 535, 781 | 5, 337 | 17.185 |
| \$500,000 under \$750,000 | 29 | 17,919.935 | 2,973, 719 | 250, 147 | 1,679,225 | 1, 060,888 | 2,990, 260 | 5, 218 | 11,323 |
| \$750,000 under \$1,000,000. | 14 | 12, 267, 326 | 1,980, 436 | 102, 306 | 1, 108, 535 | 772,181 | 1,983,022 | 2, 586 |  |
| \$1,000,000 under \$1,500,000 | 4 | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ |  |  |  |  |
| \$1,500,000 under \$2,000,000 | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ |  |
| \$2,000,000 under \$3,000,000 | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | $\left.{ }^{3}\right)$ |  |
| \$3,000,000 under \$4,000,000 |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over. | 1 | ${ }^{(3)}$ |  |  |  | (3) |  |  |  |
| Classes grouped ${ }^{3}$ |  | 22, 279, 037 | 3,365, 069 | 236, 366 | 1, 014, 220 | 2, 115, 791 | 3, 366, 377 | 1,308 |  |
| Total. | 316, 738 | 1,765,573, 139 | 63, 707, 136 | 19, 159, 438 | 32.656, 988 | 14, 083.659 | 65,900, 085 | 2, 029, 427 | 163, 522 |
| Nontaxable ${ }^{2}$ |  | 309, 454, 666 |  |  |  |  |  |  |  |
| Taxable | 194,816 | $1,456,118,473$ | 63, 707, 136 | 19,159, 438 | 32, 656, 988 | 14, 083, 659 | 65,900, 085 | 2,029, 427 | 163, 522 |

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

Classes grouped to conceal net income and idenlity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)
colorado

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years |
| Under \$1,000 ${ }^{2}$ | 1,226 | \$731,395 |  |  |  |  |  |  |  |
| Under \$1,000 | 71 | 44,611 | \$434 | \$561 | --... |  | \$561 | \$127 | -------.---, |
| \$1,000 under \$2,000 ${ }^{2}$ | 3, 717 2,805 | 5, 760, <br> 4,907 <br> 871 | 10,772 | 14, 337 |  |  | 14,337 | 3,565 |  |
| \$2,000 under $\$ 3,000^{2}$ | 3, 548 | 8, 833,692 | 10,78 | 14,337 |  |  | 14,337 | 3, 565 |  |
| \$2,000 under \$3,000 | 3, 177 | 7,571, 455 | 29,877 | 39,789 | ------ |  | 39, 789 | 9,912 | ----------- |
| \$3,000 under \$4,000 ${ }^{2}$ | 3,615 | 12, 474, 862 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000.- | 1,976 | 7,069, 249 | 23,673 | 31,409 | ------- |  | 31,409 | 7,736 | ----------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 1,137 | 4,927,564 |  |  |  |  |  |  |  |
| \$4,000 under \$5,000-- | 2, 565 | $11,538,861$ $1,070,536$ | 32,744 | 43,552 | - |  | 43,552 | 10,808 |  |
| \$5,000 under $\$ 6,000$ | 1,637 | 8,941, 810 | 31, 024 | 39,806 | ----- |  | 39,806 | 8,782 | --.--.------ |
| \$6,000 under \$7,000 ${ }^{2}$ | 74 | 479, 202 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000-- | 1,089 | 7, 048,467 | 34, 849 | 42, 519 |  |  | 42,519 | 7,670 | ------------ |
| \$7,000 under $\$ 8,000{ }^{2}$ | 52 721 | 389,330 $5,382,565$ | 32, 179 | 38, 290 |  |  | 38,290 | 6,111 |  |
| \$8,000 under \$9,000 ${ }^{2}$ | 40 | -338, 923 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ | 529 | 4, 481, 110 | 30,814 | 36,430 |  |  | 36,430 | 5,616 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 35 451 | 335,912 $4,281,681$ | 35, 343 | 41,167 |  |  | 41, 167 | 5, 824 |  |
| \$10,000 under \$11,000 | 374 | 3,920, 620 | 36, 436 | 40,120 | \$1,780 |  | 41, 900 | 5, 464 |  |
| \$11,000 under \$12,000. | 258 | 2, 967,509 | 36, 430 | 36,797 | 3,964 |  | 40, 761 | 4,331 |  |
| \$12,000 under \$13,000. | 221 | 2, 754, 138 | 35, 675 | 34, 652 | 5,374 |  | 40, 026 | 4,351 |  |
| \$13,000 under \$14,000. | 160 | 2, 159, 066 | 31, 717 | 29, 809 | 5, 531 |  | 35, 340 | 3, 623 |  |
| \$14,000 under \$15,000 | 167 | 2, 416, 390 | 39,929 | 36, 391 | 8,376 |  | 44,767 | 4,838 | .---... |
| \$15,000 under \$20,000 | 462 | 7, 953, 072 | 180,213 159,038 | 143,619 98,498 | 55,698 |  | 199,317 174,761 | 19,104 15,723 | -----.--- |
| \$20,000 under \$25,000. | 226 140 | $5,024,228$ $3,807,351$ | 159, 038 | 98,498 <br> 83 | 76,263 92.964 |  | 174, 761 | 15,723 9,995 |  |
| \$25,000 under \$30,000. | 140 | 3,807,351 | 166, 653 | 83, 684 | 92,964 |  | 176, 648 | 9,995 |  |
| \$30,000 under \$40,000. | 161 | 5,473, 946 | 305, 858 | 119,577 | 205, 036 | \$2, 035 | 326, 648 | 17,999 | \$2.791 |
| \$40,000 under \$50,000 | 65 | 2, 880, 622 | 200, 631 | 55, 888 | 135, 314 | 16, 200 | 207, 402 | 6,771 |  |
| \$50,000 under $\$ 60,000$ | 56 31 | $3,098,952$ $2,008,058$ | 262, 595 | 59,597 <br> 39,381 <br> 1 | 186,749 139,075 | 24,161 20,286 | 270,507 198,742 | 7,726 4,153 | 186 4,118 |
| \$70,000 under \$80,000 | 17 | 1, 289, 791 | 131, 619 | 17, 308 | 84,416 | 32,943 | 134, 667 | 2,701 | 347 |
| \$80,000 under \$90,000. | 19 | I, 603, 890 | 172, 498 | 19,834 | 109, 648 | 44, 804 | 174, 286 | 1,766 | 22 |


| \$90,000 under \$ 100,000 | 754,887 | 88, 538 | 9,045 | 71,049 | 8,678 | 89, 772 | 1,174 | 60 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$100,000 under \$150,000 | 2,805, 989 | 371, 738 | 41, 201 | 284, 107 | 54, 792 | 380, 100 | 3, 593 | 4,769 |
| \$150,000 under \$200,000. | 2, 377, 552 | 329,788 | 14, 207 | 230, 866 | 86,047 | 331, 120 | 923 | 409 |
| \$209,000 under \$250,000. | 2,227, 354 | 352, 034 | 30, 221 | 241,453 | 82, 269 | 353, 943 | 1,336 | 573 |
| \$250,000 under $\$ 300,000$ | 1, 357,699 | 156,328 | 605 | 37, 875 | 118,170 | 156, 650 | 322 |  |
| \$300,000 under \$400,000 | 744,540 | 103, 958 | 5,845 | 40, 905 | 57,221 | 103, 971 | ) 13 |  |
| \$400,000 under \$500,000. | ${ }^{(3)}$ | (3) 15 | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ |  |
| \$500,000 under \$750,000 | 2, 867, 888 | 572, 155 | 62, 417 | 474, 528 | ${ }_{\text {(3) }}^{35,843}$ | 572,788 | 633 |  |
| $\$ 750,000$ under $\$ 1,000,000 \ldots$ $\$ 1,000,000$ under $\$ 1,500,000$ | ${ }^{(3)}$ |  |  |  |  |  |  |  |
| \$2,000,000 under \$3,000,000 |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000 |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000. |  |  |  |  |  |  |  |  |
| \$5,000,000 and over-....- |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ | 1,829, 639 | 273, 046 | 762 | 158, 404 | 114,511 | 273, 677 | 631 |  |
| Total. | 158, 931, 875 | 4, 459, 057 | 1,307,318 | 2,649,375 | 698, 960 | 4, 655,653 | 183, 321 | 13, 275 |
| Nontaxable ${ }^{2}$ | 35, 341, 514 |  |  |  |  |  |  |  |
| Taxable. | 123, 590, 361 | 4,459, 057 | 1, 307, 318 | 2,649,375 | 698, 960 | 4, 655, 653 | 183, 321 | 13,275 |
| CONNECTICUT |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | \$1, 150, 800 |  |  |  |  |  |  |  |
| Under \$1,000- | 13170, 150 | \$998 | \$1,309 |  |  | \$1,309 | \$311 |  |
| \$1,000 under \$2,000 ${ }^{2}$ | $13,163,485$ $19,226,783$ |  |  |  |  |  |  |  |
| \$1,000 under $\$ 2,000$ under $\$ 3,0000^{2}$ | $19,226,783$ $20,209,830$ | 35,517 | 47,256 |  |  | 47,256 | 11,739 |  |
| \$2,000 under $\$ 3,000$ | 21, 944, 057 | 80,891 | 107,419 | ---1-2 |  | 107,419 | 20,528 | ----- |
| \$3,000 under $\$ 1,000^{2}$ | 27, 562, 814 |  |  |  |  |  |  |  |
| \$3,000 tinder $\$ 1,006$ | 16,776, 618 | 57,309 | 76,057 |  |  | 76,057 | 18,748 | ----- |
| \$4,000 under $\$ 5,000{ }^{2}$ | 12,444, 528 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000{ }^{2}$ | 26,956,069 | 62,990 | 83, 359 |  |  | 83, 359 | 20,369 |  |
| \$ $\$, 000$ under $\$ 0,000$ | 19,152,375 | 69,017 | 88,838 |  |  | 88,836 | 19,819 |  |
| \$6,000 under \$7,000 ${ }^{\text {a }}$ | 1,910,747 |  |  |  |  |  |  |  |
| \$8,000 under \$7,000 | 16,309, 988 | 77,870 | 96,362 |  |  | 96,362 | 18,492 |  |
| \$7,000 under $\$ 8,000{ }^{2}$ | $1,490,889$ $15,375,442$ |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ | $15,375,442$ $1,226,573$ | 85,265 | 104, 037 |  |  | 104, 037 | 18,772 |  |
| \$8,000 under \$9,000. | 12, 190, 667 | 82, 556 | 99,064 |  |  | 98,064 | 15,508 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 1,168, 519 |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 10,993, 905 | 84,035 | 100, 326 |  |  | 100, 326 | 16,291 |  |
| \$10,000 under \$11,000 | $10,697,823$ $8,440,040$ | ${ }_{90}^{91,788}$ | 101, 978 | \$5, 811 |  | 107,789 | 16, 001 |  |
| \$11,000 under \$12,000. | 8,440, 940 | 90, 450 | 92,332 | 10,964 |  | 103,296 | 12,846 |  |

1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not doducted. Specific exemptions exceed net income.
${ }_{3}$ Nontaxable. Specific exemptions exceed net income.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and lax credits-Continued

CONNECTICUT-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$12,000 under \$13,000. | 655 | \$8, 175, 974 | \$94, 440 | \$91, 7¢8 | \$16,198 |  | \$107, 966 | \$13,526 |  |
| \$13,000 under \$1t,000. | 588 | 7, 924, 777 | 106, 719 | 101, 022 | 20,675 |  | 121, 697 | 14,978 |  |
| \$14,000 under \$15,000 | 428 | 6, 214, 843 | 90,673 | 81,322 | 21,535 |  | 102, 857 | 12,184 | --.-......... |
| \$15,000 under \$20,000. | 1,651 | 28, 458, 253 | 581, 419 | 446,573 | 200, 158 |  | 646,731 | 65, 312 | ----------- |
| \$20,000 under \$25,000. | 898 | 20,012, 827 | 613, 721 | 363,246 | 305, 922 |  | 669, 168 | 55,447 |  |
| \$25,000 under \$30,000 | 585 | 15,992, 1¢3 | 668,520 | 327,059 | 392, 689 |  | 719, 748 | 51, 228 |  |
| \$30,0ce under \$10,000. | 706 | 24, 385, 252 | 1,306,411 | 464, 878 | 816, 166 | \$40,649 | 1,381,693 | 62, 880 | \$12,402 |
| \$40,000 under $\$ 50,000$ | 430 | 19, 240,216 | 1,339, 048 | 356, 742 | 885, 548 | 152,131 | 1,394,421 | 47,576 | 7,797 |
| \$50,000 under \$80,000. | 24. | 13, 409,921 | 1,113, 145 | 247, 799 | 749; 731 | 156,438 | 1,153,968 | 32, 583 | 8,240 |
| \$ $\$ 80,000$ under $\$ 70,000$. | 153 | 9,871, 723 | 904, 292 | 125, 492 | 548, 717 | 247,845 | 922, 054 | 15, 641 | 2, 121 |
| \$70,000 under $880,000$. | 116 | 8, 694, 791 | 900, 255 | 133, 196 | 668,755 | 120, 673 | 922, 624 | 13, 104 | 8,765 |
| \$80,000 under \$90,000. | 91 | 7, 702,346 | 868, 841 | 133,397 | 645, 442 | 117, 069 | 895, 901 | 12,617 | 14,443 |
| \$90,000 under $\$ 100,000$ | 76 | 7, 235, 840 | 869, 168 | 108, 194 | 634, 351 | 139, 305 | 881,850 | 7,908 | 4,774 |
| \$100,000 under \$150,000 | 202 | 24, 534,502 | 3,294, 937 | 408, 173 | 2,236, 184 | 702, 351 | 3, 34C, 708 | 32, 807 | 18,964 |
| \$150,000 under $\$ 200,000$ | 60 | 10, 097, 896 | 1,499,481 | 142, 638 | 1.047, 030 | 320,891 | 1,510,559 | 9,786 | 1,292 |
| \$200,600 under \$ $\$ 250,000$ | 47 | 10, 410, 427 | 1, 665, 246 | 182, 299 | 1,112,891 | 388, 422 | 1, 683, 612 | 7,625 | 10,741 |
| \$250,000 under $\$ 300,000$ | 11 | 2,955, 438 | 500,369 | 48,308 | 367, 293 | 86, 408 | 502, 009 | 1,219 | 421 |
| \$300,000 under \$400,000 | 23 | 7,834, 422 | 1,231, 789 | 84,056 | 777, 503 | 383, 192 | 1,244, 751 | 4,068 | 8,894 |
| \$400,000 under \$500,000. | 9 | 3,889, 630 | 642, 114 | 61, 847 | 364, 533 | 217, 008 | 643,388 | 1,274 |  |
| \$500,000 under \$750,000 | 10 | 6, 101, 201 | 1,044, 430 | 33.089 | 802.31 e | 211, 070 | 1,046, 475 | 2,015 | .-.....-.- |
| \$750,000 under \$1,000,000 | 8 | ${ }^{(3)}{ }^{(3)}$ | (3) 02 | (3) 800 | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)} 5$ |  | -...-......-- |
| \$1,000,000 under $\$ 1,500,000$ | 8 | 9, 680, 957 | 1, E78, 923 | 120,809 | 769, 770 | 690, 442 | 1,581, 021 | 2,098 | --.......-.-. |
| \$2,000,000 under $\$ 3,000,000$ | 1 | (3) | (3) |  | $\left.{ }^{3}\right)$ | (3) | (3) | (3) |  |
| \$3,000,000 under $\$ 4,000,000$. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over...- |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$.-. |  | 8,907,85 | 1,371, 512 | 92,307 | 543, 424 | 736, 880 | 1,372, 611 | 1,099 |  |
| Total.- | 81,063 | 522,496, 528 | 23, 104, 139 | 5, 151,549 | 14,003, 606 | 4,710,767 | 23, 865,922 | 662, 929 | 98,854 |
| Nontaxable ${ }^{2}$ | 30,458 | 83, 290, 260 |  |  |  |  |  |  |  |
| Taxable. | 50, 605 | 439, 206, 268 | 23, 104, 139 | 5,151,549 | 14,003,606 | 4, 710, 767 | 23, 865, 922 | 662, 929 | 98,854 |

DELAWARE


| 258 | \$164, 449 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 55 | 23,973 | \$190 | \$249 |  |  | \$249 | \$59 |  |
| 1,216 | 1,949,924 |  |  |  |  |  |  |  |
| 1,184 | 2, 052, 220 | 3, 626 | 4, 828 |  |  | 4, 828 | 1,202 |  |
| 1,004 87 | 2, 475,970 | 7, 700 | 10, 240 |  |  | 10, 240 | 2,540 |  |
| 875 | 3, 045, 343 |  |  |  |  |  |  |  |
| 503 | 1,778, 143 | 5,594 | 7,364 |  |  | 7,364 | 1,770 |  |
| 265 | 1, 171, 624 |  |  |  |  |  |  |  |
| $\begin{array}{r}636 \\ 83 \\ \hline\end{array}$ | $\begin{array}{r} 2,854,792 \\ 444,746 \end{array}$ | 7,546 | 10,011 |  |  | 10,011 | 2,465 |  |
| 408 | 2, 237, 598 | 8,097 | 10,329 |  |  | 10,329 | 2, 232 |  |
| $\begin{array}{r}30 \\ 295 \\ \hline\end{array}$ | 193,703 $1,910,880$ | 9,445 | 11,547 |  |  | 11,547 | 2,102 |  |
| 22 | 162, 585 |  |  |  |  |  |  |  |
| 194 | 1,442, 382 | 8,139 | 9, 842 |  |  | 9,842 | 1,703 | - |
| 16 | 135,240 $1,270,561$ | 8,726 | 10,289 |  |  | 10,289 | 1,563 |  |
| 16 | 151, 610 |  |  |  |  |  |  |  |
| 139 | 1,320,159 | 9,664 | 11,206 |  |  | 11,206 | 1,542 |  |
| 131 | 1, 373, 989 | 10,462 | 11,335 | \$626 |  | 11,961 | 1,499 |  |
| 115 | 1,312,841 | 11,921 | 12,034 | 1,606 |  | 13,640 | 1,719 |  |
| 85 | 1,058, 111 | 13, 689 | 13, 142 | 2,083 |  | 15, 225 | 1, 536 |  |
| 62 | 836,785 | 12, 135 | 11,567 | 2, 165 |  | 13,732 | 1, 597 |  |
| 74 | 1,070,223 | 16,242 | 14, 262 | 3,629 |  | 17, 891 | 1,649 |  |
| 244 141 | $\begin{aligned} & 4,198,001 \end{aligned}$ | 84,794 96,793 | 62,915 57,082 | 29,519 47 47 |  | 92,434 104,674 | 7,640 7,881 |  |
| $\begin{array}{r}141 \\ 81 \\ \hline 1\end{array}$ | $3,132,102$ $2,210,462$ | 96,793 94,710 | 57,082 44,352 | 47,592 54,490 |  | 104,674 98,842 | 7,881 4,132 |  |
| 110 | 3, 815,746 | 228, 338 | 91,816 | 140, 601 | \$2,058 | 234, 475 | 6,137 |  |
| 59 | 2,606, 253 | 189,824 | 61,021 | 128, 129 | 7,564 | 196, 714 | 6, 703 | \$187 |
| 36 | 1,967,901 | 161, 784 | 36,993 | 127, 151 | 2,995 | 167, 139 | 3,765 | 1,590 |
| 35 | 2,287,153 | 221, 868 | 45, 581 | 168,563 | 12,749 | 226, 893 | 4,692 | 333 |
| 24 | 1,786,940 | 191, 417 | 29, 240 | 145, 933 | 19,538 | 194, 711 | 2,649 | 645 |
| 19 | 1,603,200 | 185,745 | 24,054 | 160,528 | 3,099 | 187, 681 | 1,170 | 766 |
| 15 | 1,424,711 | 171, 170 | 21, 115 | 137, 537 | 16, 109 | 174,761 | 3,095 | 496 |
| 47 | 5, 640, 684 | 793,967 | 84, 740 | 673, 897 | 41,605 | 800, 242 | 6,088 | 187 |
| 23 | $3,952,529$ $2,864,211$ | 615,217 475,051 | 37,809 49,433 | 553,308 367,121 | 29,320 | 620,437 | 3, 350 | 1,870 |
| 13 | $2,864,211$ $2,945,037$ 3 | 475,051 450,571 | 49,433 35,869 | 367,121 318,311 | 60,979 97,707 | 477,533 451,887 | 2,474 1,185 | 8 131 |
| 11 | 3,892, 238 | 706, 960 | 50, 167 | 613, 849 | 48,251 | 712, 267 | 2,967 | 2,340 |
| 6 | 2,605,651 | 445, 083 | 13, 267 | 367, 824 | 64, 646 | 445,737 | 654 |  |
| 10 | 6, 623, 706 | 1,248,784 | 43, 992 | 1,177,596 | 39, 842 | 1,261,430 | 577 | 12,069 |
| 5 | 4, 738,143 | 981, 712 | 80, 360 | 901, 756 | 2,607 | 984, 723 | ${ }^{630}$ | 2,381 |
| 4 | $5,075,904$ $3,521,152$ | 931,669 766,048 | 51,059 78,812 | 700,711 687,550 | 180,906 | 932,676 766,362 | 1,007 314 |  |

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of reiurns, net income, net tax, tax before tax credits, and tax credits-Continued

DELAWARE-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | To'al | 25 per cent of tax on earned net income | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000,000 under $\$ 3,000,000 \ldots$ | 3 | \$7, 919,626 | \$1, 418, 205 | \$5,562 | \$1, 171, 375 | \$242, 206 | \$1, 419, 143 | \$938 |  |
| \$4,000,000 under \$5,000,000.- |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over.....- |  |  |  |  |  |  |  |  |  |
| Total | 9,592 | 107, 335, 477 | 10, 592,886 | 1, 153,484 | 8,683, 450 | 872, 181 | 10, 709, 115 | 93, 226 | \$23, 003 |
| Nontaxable 2. <br> Taxable..... | $\begin{aligned} & 3,785 \\ & 5,807 \end{aligned}$ | $\begin{array}{r} 9,895,194 \\ 97,440,283 \end{array}$ | 10, 592,886 | 1,153, 484 | 8, 683,450 | 872,181 | 10,709, 115 | 93,226 | 23,003 |
| DISTRICT OF COLUMBIA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 779 | \$308, 724 |  |  |  |  |  |  |  |
| Under \$1,000......- | 81 | 46,513 | \$328 | \$433 | --------- |  | \$433 | \$105 |  |
| \$1,000 under $\$ 2,000{ }^{2}$ | 4, 261 | 6,364, 116 |  |  |  |  |  |  | ---------.. |
| \$1,000 under $\$ 2,000$ | 8,285 2,397 | $14,350,545$ $5,664,752$ | 22,571 | 30, 093 |  |  | 30,093 | 7,522 | - |
| \$2,000 under \$3,000- | 6, 224 | 14, 832,618 | 56,407 | 75,098 |  |  | 75,098 | 18,691 | ---------* |
| \$3,000 under \$4,000 ${ }^{2}$ | 3,426 | 11,711,915 |  |  |  |  |  |  | ---------.- |
| \$3,000 under $\$ 4,000$ | 3,347 970 | 11, 4682,008 | 41, 864 | 55, 678 | ------ |  | 55, 678 | 13, 814 | ---..-......-- |
| \$4,000 under $\$ 5,000$ | 4,687 | 20, 831, 096 | 59, 937 | 79,360 |  |  | 79,360 | 19,423 |  |
| \$5,000 under $\$ 6,000{ }^{2}$ | 154 | 830,768 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000$ | 2, 409 | 13, 181, 137 | 52,072 | 67, 866 |  |  | 67, 866 | 15,794 | -.-.-.-.-.-. |
| \$6,000 under $\$ 7,000{ }^{2}$ | 61 | -391, 775 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000-. | $\begin{array}{r}1,463 \\ 36 \\ \\ \hline\end{array}$ | $\begin{array}{r}9,422,965 \\ \hline 269,036\end{array}$ | 48,331 | 60, 807 |  |  | 60,807 | 12, 476 | - |
| \$7,000 under \$8,000- | 979 | 7, 316, 904 | 45,728 | 56,067 |  |  | 56,067 | 10,339 |  |
| \$8,000 under \$9,000 ${ }^{2}$ | 25 | \% 210,509 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ under $\$ 10,000{ }^{-}$ | 759 25 | $6,430,954$ 236,261 | 47, 038 | 56, 476 |  |  | 56,476 | 9,438 |  |




## FLORIDA

| Under \$1,000 ${ }^{2}$ | 1,782 | \$900,432 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$1,000. | 89 | 57,638 | \$459 | \$612 | \$612 | \$153 |  |
| \$1,000 under \$2,000 ${ }^{2}$ | 4,198 | 6, 457, 578 |  |  |  |  |  |
| \$1,000 under \$2,000- | 3,389 <br> 3,403 | $5,873,431$ $8,447,913$ | 10,428 | 13, 848 | 13,848 | 3,420 |  |
| \$2,000 under $\$ 3,000$ | 2,601 | 8, 6 , 093,316 | 23,298 | 30,978 | 30,978 | 7,680 |  |

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

Nontaxable. Specific exemptions exceed net
${ }^{3}$ Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (Seqe pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

FLORIDA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$3,000 under \$4,000 ${ }^{2}$. | 4,554 | \$15, 939, 063 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000 | 1,535 | $5,488,860$ | \$16,791 | \$22, 361 |  |  | \$22, 361 | \$5,570 | ----------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 1, 388 | 6, 039, 281 |  |  |  |  |  |  |  |
| \$4,000 under \$5,000- | 2,215 | 9, 952, 658 | 24, 278 | 32,342 |  |  | 32,342 | 8,064 | ----------- |
| \$5,000 under $\$ 6,000$ under $\$ 6,000{ }^{2}$ | 249 1,463 | 1, 333, 5960 | 28,699 | 37, 135 |  |  |  |  |  |
| \$6,000 under $\$ 7,000^{2}$ | -122 | 787, 187 | 28, |  |  |  | 37,135 | 8,436 | --... |
| \$6,000 under \$7,000- | 999 | 6, 431, 826 | 31, 162 | 38, 571 |  |  | 38,571 | 7,409 |  |
| \$7,000 under \$8,000 ${ }^{2}$. | 103 | 5 759, 741 |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000000$ | $\begin{array}{r}677 \\ 68 \\ \hline\end{array}$ | 5, 048,897 | 29,636 | 35, 782 |  |  | 35,782 | 6,146 | ---7....-..- |
| \$8,000 under $\$ 9,000$ | 477 | 4, 030, 155 | 28,839 | 34, 108 |  |  | 34,108 | 5,-269 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 66 | 630, 370 |  | 37.502 |  |  |  |  |  |
| \$10,000 under \$11,000. | 320 233 | $3,340,861$ $2,672,552$ | 31,273 24,782 | 34,642 30,337 | \$1, 441 3,366 |  | 36,083 <br> 33,703 | 4, 810 | -------.-.- |
| \$12,000 under \$13,000. | 187 | 2, 331, 220 | 27, 740 | 27,631 | 4,352 |  | 31,983 | 4,243 |  |
| \$13,000 under \$14,000. | 179 | 2, 413, 152 | 31, 175 | 29,680 | 6,073 |  | 35, 753 | 4,578 |  |
| \$14,000 under \$15,000. | 136 | 1,969, 430 | 29,799 | 26,427 | 7,260 |  | 33, 687 | 3,888 |  |
| \$15,000 under \$ $\$ 20,000$ | 460 | 7, 915, 985 | 167, 943 | 129, 014 | 54, 981 |  | 183, 995 | 16,052 |  |
| \$20,000 under \$25,000. | 223 | 4, 987, 499 | 155, 401 | 90,404 | 76,085 |  | 166, 489 | 11, 088 |  |
| \$25,000 under $\$ 30,000$ | 131 157 | $3,592,626$ $5,376,573$ | 157,600 302,525 | 78,346 112,218 | 88, 260 |  | 166, 606 | 9,006 |  |
| \$30,000 under \$40,000- | 157 | $5,376,573$ $4,497,607$ | 302, 525 | 112,218 88,860 | 191,080 220,027 | $\$ \$ 8,234$ 10,065 | 311,532 318,952 | 7,898 5,500 | $\$ 1,109$ 1,004 |
| \$50,000 under $\$ 60,000$. | 63 | 3,420, 570 | 290, 816 | 72, 150 | 184, 401 | 40,398 | 296,949 | 6,133 |  |
| \$60,000 under \$70,000 | 36 | 2, 296,439 | 221, 766 | 43,063 | 157, 061 | 28,924 | 229, 048 | 4,187 | 3,095 |
| \$70,000 under \$80,000. | 27 | 2, 031, 812 | 215, 823 | 40,652 | 143, 271 | 34,996 | 218, 919 | 3, 096 |  |
| \$80,000 under $\$ 9000000$ | 15 | 1, 1 1, 245, 3781 | 140,795 152,267 | 13,380 16,794 | 117,379 | 11,607 | 142, 366 | 1,523 | 48 |
| \$ $\$ 100,000$ under $\$ 150,000$ | 13 52 | 6, $\mathbf{6}$, 238, 749 | 1576, 049 | 16,794 79,601 | 45,016 472,233 | 12,067 256,034 | 153,877 807,868 | 1,610 | 26,658 |
| \$150,000 under \$200,000 | 15 | 2, 628, 019 | 370, 873 | 31,739 | 214, 816 | 128, 744 | 375, 299 | 1,591 | 2,835 |
| \$200,000 under \$250,000 | 10 | 2,226,954 | 345, 210 | 30,792 | 228, 752 | 88,006 | 347, 550 | 2, 340 |  |
| \$250,000 under \$300,000 | 7 | 1,911,691 | 315, 356 | 22, 464 | 265, 084 | 36,795 | 324, 343 | 1,571 | 7,416 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

GEORGIA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $\frac{1}{2}$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $12 \frac{1}{2}$ per cent on capital net loss irom sale of assets held more than 2 years |
| \$20,000 under \$25,000. | 264 | \$5,924,060 | \$187, 813 | \$117,413 | \$92,711 |  | \$210, 124 | \$22,311 |  |
| $\$ 30,000$ under $\$ 40,000$ | 189 | ¢, 4, 470,409 | 1953, 779 | 145, 185 | 230, 686 | \$2,811 | 272, 388 | 16, ${ }^{13,504}$ | \$1,399 |
| \$40,000 under \$50,000 | 90 | 4, 036,460 | 294,797 | 92, 224 | 192, 580 | 25.077 | 309, 881 | 14, 834 | 250 |
| \$50,000 under $\$ 660,000$ | 58 | 3,157, 184 | 269, 755 | 66,500 | 192, 376 | 21, 007 | 279, 883 | 7,821 | 2,307 |
| \$60,000 under \$70,000 | 18 | 1, 146, 505 | 110, 149 | 22, 122 | 71, 954 | 18,312 | 112,388 | 2,239 |  |
| \$70,000 under $\$ 800000$. | 19 | 1,411, 625 | 153,330 | 22,699 | 103,003 58,282 | 30,170 8,919 | 155, 872 | 2,542 |  |
| \$80,000 under $\$ 9000000$. | 8 10 | 681,859 931,826 | 67,720 110,859 |  | 58,282 77,159 | 8,919 20,918 | 72,858 111,699 | 724 840 | 4,414 |
| \$100,000 under $\$ 150,000$ - | 30 | 3, 734,870 | 490, 218 | 60, 096 | 303,298 | 139,519 | 502,913 | 7.135 | 5,560 |
| \$150,000 under \$200,000- | 10 | 1,749,957 | 244, 210 | ${ }^{9,532}$ | 160, 528 | 76, 106 | 246, 166 | 1,956 |  |
| \$200,000 under $\$ 250000$ under $\$ 30000000$. | 10 2 | $\begin{array}{r}\text { 2, 156, } \\ 529 \\ \hline 18\end{array}$ | 329,423 79,461 | 20,208 8,256 | 242,115 32,739 | 69,117 38,904 | $\begin{array}{r}331,440 \\ 79 \\ \hline\end{array}$ | 2,017 | ------....- |
| \$300,000 under \$400,000 | 2 | ${ }^{(3)}$ |  | (3) ${ }^{\text {a }}$ | (3) | (3) | (3) | (3) | ----------- |
| \$ $\$ 50000000$ under $\$ 750,000$ | 1 |  |  |  |  |  |  |  |  |
| \$750,000 under \$1,000,000 | 1 | (3) | (3) |  | (3) | (3) | (3) | (3) | - |
| \$1,000,000 under \$1,500,000.. |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$.- |  | 2, 118,962 | 311,083 | 67 | 153,926 | 157, 294 | 311, 287 | 204 |  |
| Total.. | 32,921 | 167,083, 587 | 3,806, 534 | 1,322,519 | 2,116,028 | 608, 154 | 4,046, 701 | 226, 237 | 13,930 |
| Nontaxable ${ }^{2}$ - Taxable..... | 14,152 | 40, 109, 713 $126,953,874$ |  |  |  |  |  |  |  |
| Taxable....... | 18,769 | 126, 953,874 | 3,806, 634 | 1,322, 519 | 2,116,028 | 608, 154 | 4,046, 701 | 226,237 | 13,930 |

HAWAII


Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

## HAWAII-Continued




Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

ILLINOIS-Continued

| Income classes | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Net income ${ }^{\text {2 }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 12 $\frac{1}{2}$ per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under $\$ 3,000$ | 54, 175 | \$130, 855, 809 | \$547, 973 | \$729, 739 |  |  | \$729, 739 | \$181, 766 | ---.-...-.-- |
| \$3,000 under $\$ 3,000$ under $\$ 4,000{ }^{2}$ | 39,088 32,113 | 137, 423, 162 | 504,752 | 671,644 |  |  | 671, 644 |  |  |
| \$4,000 under $\$ 5,0000^{2}$ | 12,385 | 53, 724, 111 |  | 6, |  |  | 61, | 160, 82 |  |
| \$4,000 under $\$ 5,000$ | 36, 514 | 164, 186, 826 | 515,785 | 687,047 |  |  | 687, 047 | 171, 262 | ----------- |
| \$5,000 under \$6,000 ${ }^{2}$ | 1,537 | 8, 270, 260 |  |  |  |  |  |  |  |
| \$5,000 under \$6,000- | 20, $\begin{array}{r}360 \\ 560\end{array}$ | $111,243,611$ $3,590,082$ | 418, 324 | 540, 275 |  |  | 540, 275 | 121,951 |  |
| \$6,000 under \$7,000. | 13, 510 | 87, 310, 595 | 433, 181 | 540, 413 |  |  | 540,-413 | 116, 232 | ----------- |
| \$7,000 under \$8,000 ${ }^{2}$ | - 360 | 2,645, 697 |  |  |  |  | , |  |  |
| \$7,000 under \$8,000 | 9, 450 | $70,603,920$ | 429, 932 | 524, 465 |  | ------------ | 524, 465 | 94, 533 | ----------- |
| \$8,000 under $\$ 9,000{ }^{2}$ - | 241 | 2, 047, 094 |  |  |  |  |  |  |  |
| \$8,000 under \$9,000 | 7,026 202 | $59,489,450$ $1,906,178$ | 435,318 | 520,943 |  |  | 520,943 | 85,625 | ---------0. |
| \$9,000 under \$10,000 | 5,530 | 52, 446, 259 | 458, 076 | 543, 625 |  |  | 543, 625 | 85.549 |  |
| \$10,000 under \$11,000 | 4, 244 | 44, 472, 331 | 453, 407 | 510, 309 | \$20, 145 |  | 530, 454 | 77,047 |  |
| \$11,000 under \$12,000 | 3, 523 | 40, 469, 693 | 487, 336 | 513,149 | 53, 828 |  | 566, 977 | 79,641 | ------ |
| \$12,000 under \$13,000- | 2, 860 | 35, 672, 201 | 497, 020 | 504, 863 | 71, 220 |  | 576, 083 | 79, 063 |  |
| \$14,000 under \$15,000 | 2,003 | 29,042, 512 | 514, 310 | 497, 1872 | 82, <br> 989 <br> 989 |  | 573,461 | 73,049 72,801 |  |
| \$15,000 under \$20,000. | 6, 474 | 111, 397, 328 | 2, 659, 586 | 2, 204,998 | 779, 844 |  | 2,984, 842 | 325, 256 |  |
| \$20,000 under \$25,000. | 3, 684 | 82, 291, 900 | 2, 895, 198 | 1,926, 120 | 1,274, 885 |  | 3, 201, 005 | 305, 807 |  |
| \$25,000 under \$30,000. | 2, 370 | 64, 727, 369 | 2,968,764 | 1,632, 805 | 1,599, 554 |  | 3, 232, 359 | 263, 595 |  |
| \$30,000 under \$40,000 | 2,556 | 88, 242, 196 | 5,177,900 | 2, 261, 141 | 3, 158, 546 | \$141, 492 | $5,561,179$ | 364, 806 | \$18, 473 |
| \$40,000 under \$50,000- | 1,459 | $64,938,814$ $53,081,210$ | 4, 884, 4,693 487 | $1,667,953$ $1,308,126$ | 3, 114, 787 | 351,365 617,034 | $5,134,105$ $4,891,077$ | 226, 2288 | 23,644 25,147 |
| \$60,000 under \$70,000. | 598 | 38,689, 528 | 3, 874, 237 | 1,896, 267 | 2, 533, 477 | 558, 712 | 3,988, 456 | 100, 409 | 13,810 |
| \$70,000 under \$80,000- | 473 | 35, 259, 661 | 3, 855, 222 | 769,019 | 2,621,997 | 584, 959 | 3, 975,975 | 85, 570 | 35, 183 |
| \$80,000 under \$90,000. | 339 | 28,770, 989 | 3,551, 386 | 734,971 | 2, 419, 414 | 493, 148 | 3,647, 533 | 71,417 | 24,730 |
| \$ $\$ 100000$ under $\$ 100,000$ | 249 | 23, 639,404 | 3, 023, 096 | 530, 651 | 2.040, 733 | 525, 153 | 3, 096, 537 | 48, 691 | 24, 750 |
| \$100,000 under \$150,000. | 722 | 87, 246, 854 | 12, 084, 532 | 1,772, 874 | 8, 220, 876 | 2, 347, 034 | 12,340,784 | 146, 733 | 109,519 |
| \$200,000 under $\$ 2200,000$ | 282 156 | $48,672,380$ $34,902,227$ | 7,417,427 | 969,697 598,454 | 5, 158, 933 | 1,514,596 | 7, 643, 226 | 65, 604 | 160, 195 |
| \$200,000 under \$250,000 | 156 | 34, 902, 227 | 5, 486, 352 | 598, 454 | 3,527,013 | 1, 430,505 | 5, 555,972 | 36,960 | 32, 660 |



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

Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and T'erritories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

INDIANA-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax . after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$20,000 under $\$ 25,000$. | 495 | \$11,009, 144 | \$363, 119 | \$235, 728 | \$167, 692 |  | \$403, 420 | \$40,301 |  |
| \$25,000 under \$30,000. | 303 | 8,305, 223 | 354, 877 | 176, 825 | 205, 372 |  | 382, 197 | 27,320 |  |
| \$30,000 under $\$ 40,000$ - | 334 | 11,546.900 | 656, 295 | 269, 981 | 414, 765 | \$18, 274 | 703, 020 | 44, 584 | \$2, 141 |
| \$40,000 under \$50,000. | 175 | 7,775, 440 | 545, 491 | 162, 315 | 370, 478 | 37, 652 | 570, 445 | 24, 209 | 745 |
| \$50,000 under $\$ 800,000$. | 101 | 5, 492, 270 | 454, 643 | 106, 098 | 321, 888 | 47, 245 | 475, 231 | 17,967 | 2,621 |
| \$60,000 under \$70,000 | 60 | 3,892, 160 | 372, 865 | 63, 273 | 239, 725 | 82,182 | 385, 180 | 9,821 | 2,494 |
| \$70,000 under \$80,000 | 51 | 3, 824, 253 | 406, 537 | 55,028 | 264, 184 | 99,180 | 418, 392 | 6, 636 | 5,219 |
| \$80,000 under \$ $\$ 90,000$ | 28 | 2,371, 524 | 277,472 | 42,480 | 188, 069 | 52, 130 | 282, 679 | 5, 207 |  |
| \$90,000 under \$100,000 | 25 | 2,375, 312 | 291, 548 | 33, 930 | 217,249 | 46, 172 | 297, 351 | 5,398 | 405 |
| \$100,000 under \$150,000- | 58 | 7, 106, 052 | 970, 893 | 111,754 | 631, 246 | 241, 068 | 984, 068 | 11,614 | 1,561 |
| \$150,000 under $\$ 200,000$ | 30 | 5, 023, 904 | 708,765 | 51,336 | 421, 086 | 243, 412 | 715, 834 | 4,955 | 2, 114 |
| \$200,000 under \$250,000- | 12 | 2,679, 087 | 432,416 | 48,978 | 295, 559 | 91, 820 | 436,357 | 3,829 | 112 |
| \$250,000 under $\$ 300,000$ | 9 | 2,462, 830 | 388, 824 | 38,734 | 235, 008 | 118, 024 | 391, 766 | 2,942 |  |
| \$300,000 under $\$ 400,000$. | 12 | 4, 025, 896 | 564, 991 | 27,754 | 244,997 | 295, 182 | 567,933 | 2,942 |  |
| \$400,000 under \$500,000. | 11 | 4, 845, 618 | 767, 666 | 53,446 | 420, 007 | 296, 598 | 770, 051 | 2,157 | 228 |
| \$500,000 under \$750,000 | 9 | 5,489, 168 | 833, 754 | 44, 552 | 390,992 | 399, 791 | 835, 335 | 1,157 | 424 |
| \$750,000 under \$1,000,000 | 1 | ${ }^{(3)}$ | (3) |  |  | ${ }^{(3)}$ |  |  | -..------...- |
| \$1,000,000 under \$1,500,000. | 2 | ( ${ }^{3}$ | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ |  |
| \$1,500,000 under \$2,000,000-. | ----.... |  |  |  |  |  |  |  |  |
| $\$ 2,000,000$ under $\$ 3,000,000$. $\$ 3,000,000$ under $\$ 4,000,000$. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$. |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ - |  | 2,908, 884 | 481, 618 | 43, 431 | 242, 137 | 196,969 | 482, 537 | 919 |  |
| Total | 75,376 | 365, 336, 866 | 10, 100, 848 | 2, 865, 475 | 5,445, 460 | 2, 265, 699 | 10, 576, 634 | 457,722 | 18,064 |
| Nontaxable ${ }^{2}$. | 31,808 | 86, 766, 677 |  |  |  |  |  |  |  |
| Taxable. | 43,568 | 278, 570, 189 | 10, 100, 848 | 2, 865, 475 | 5,445, 460 | 2, 265, 699 | 10,576,634 | 457, 722 | 18,064 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

IOWA-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $\begin{gathered} \text { 121/2 per } \\ \text { cent on } \\ \text { capital net } \\ \text { loss from } \\ \text { sale of assets } \\ \text { held more } \\ \text { than 2 years } \end{gathered}$ | Total | 25 per cent of tax on earned net income | $121 / 2$ per cent on capital net loss from sale of assets held mere than 2 years |
| \$2,000,000 under $\$ 3,000,000 \ldots$ | 3 | (3) ${ }^{(3)}$ | (3) ${ }^{(3)}$ | ${ }^{(3)}$ | (3) ${ }_{\text {(3) }}($ | (3) ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | -........-- |
| \$4,000,000 under $\$ 2,0800000$ | 1 | (3) |  | (3) | (3) |  |  |  |  |
| Classes grouped ${ }^{3}$. |  | \$18,776, 041 | \$2, 476, 350 | \$14, 136 | \$392, 826 | \$2,070,446 | \$2, 477, 408 | \$1,058 |  |
| Total. | 40,789 | 221,881, 247 | 6, 216,041 | 1,449,075 | 2.178, 106 | 2, 842,882 | 6, 470, 063 | 228, 237 | \$25, 785 |
| Nontaxable ${ }^{\text {a }}$ Tax | $\begin{aligned} & 13,808 \\ & 26,981 \end{aligned}$ | $\begin{array}{r} 44,146,705 \\ 177,734,542 \end{array}$ | 6, 216, 041 | 1,449,075 | 2,178, 106 | 2, 842,882 | 6,470,063 | 228, 237 | 25,785 |
| KANSAS |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 581 | \$335, 287 |  |  |  |  |  |  |  |
| Under \$1,000 under $\$ 2,000$ |  | 4,41,570 | \$431 | \$574 | , | --...-......- | \$574 | \$143 | --.-.-.-...- |
| \$1,000 under $\$ 2,000$ |  | 5,749, 209 | 10,122 | 13,487 |  |  | 13,487 | 3,365 | .-.......... |
| \$2,000 under $\$ 3,000-$ | 2,723 | 6,468, 168 | 25,507 | 33,782 | - |  | 33,782 | 8,275 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 4,555 | 16, 118,068 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000-- | 1,982 1,969 3 | $7,108,905$ $8,508,730$ | 22,012 | 28,972 |  |  | 28,972 | 6,960 |  |
| \$4,000 under \$5,000- | 3,152 | 14, 140,706 | 33,066 | 43,883 |  |  | 43,883 | 10,817 |  |
| \$5,000 under \$6,000 ${ }^{2}$ - | 264 | 1,417, 502 |  |  |  |  |  |  |  |
| \$5,000 under \$6,000- | 2, 212 | 12, 5489,730 | 43, 685 | 54, 954 |  |  | 54,954 | 11, 269 |  |
| \$6,000 under \$7,000- | 1,421 | 9, 194, 341 | 46,326 | 55,109 |  |  | 55,109 | 8,783 |  |
| \$7,000 under $\$ 8,000$ ? | 36 | 261,501 |  |  |  |  |  |  |  |
| \$7,000 under \$8,000. | 962 32 | 7, ${ }_{271} 198,354$ | 43,038 | 49,909 |  |  | 49, 909 | 6,871 | ----------- |
| \$8,000 under \$8,000 $\ldots$.....--..- | 679 | 5,743, 605 | 42,810 | 48,320 |  |  | 48,320 | 5,510 |  |


| \$9,000 under \$10,000 ${ }^{2}$ | 13 | 122, 747 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$9,000 under \$10,000 | 463 | 4,390,378 | 38,130 | 42,738 |  |  | 42,738 | 4,608 |  |
| \$10,000 under \$11,000 | 370 | 3,882, 697 | 42, 460 | 45, 011 | \$1,801 |  | 46,812 | 4, 352 |  |
| \$11,000 under \$12,000 | 308 | 3, 538, 702 | 45,481 | 44,512 | 4,836 |  | 49,348 | 3, 867 |  |
| \$12,000 under \$13,000 | 223 | 2,783, 213 | 38,356 | 36,710 | 5,366 |  | 42,076 | 3,720 |  |
| \$13,000 under \$14,000. | 209 | 2,819,098 | 47,607 | 44,050 | 7,186 |  | 51, 23.6 | 3,629 |  |
| \$14,000 under \$15,000. | 143 | 2,071,526 | 38, 723 | 34, 899 | 6,955 |  | 41,854 | 3,131 |  |
| \$15,000 under \$20,000. | 468 | 8,068, 141 | 199,778 | 157,530 | 56, 308 |  | 213, 838 | 14,060 |  |
| \$20,000 under \$25,000 | 223 | 4,962,008 | 175, 481 | 111,327 | 78,534 |  | 189, 861 | 14,380 |  |
| \$25,000 under \$30,000. | 122 | 3,339,585 | 155,980 | 79,813 | 83, 051 |  | 162,864 | 6,884 |  |
| \$30,000 under \$40,000. | 143 | 4, 864,937 | 294,456 | 129,876 | 171,179 | \$6,377 | 307,432 | 12,760 | \$216 |
| \$40,000 under \$50,000. | 59 | 2,670,460 | 207,928 | 71,062 | 133, 250 | 10,367 | 214,679 | 6, 747 | 4 |
| \$50,000 under $\$ 60,000$. | 35 | 1,883,570 | 176, 197 | 49,546 | 113, 196 | 18,466 | 181, 208 | 2,623 | 2,388 |
| \$60,000 under \$70,000_ | 21 | 1,371,548 | 142,945 | 35,942 | 93,869 | 16,801 | 146, 612 | 3,301 | 366 |
| \$70,000 under $\$ 80,000$. | 6 | 456, 301 | 54,371 | 13, 511 | 30, 192 | 11,396 | 55,099 | 728 |  |
| \$80,000 under \$90,000 | 10 | 841,928 | 100, 781 | 16, 166 | 48,356 | 37, 275 | 101,797 | 1,016 |  |
| \$90,000 under \$100,000 | 5 | 463,072 | 68,047 | 16,411 | 40, 775 | 11,679 | 68,865 | 818 |  |
| \$100,000 under \$150,000. | 20 | 2,398,289 | 288,532 | 23,828 | 70, 594 | 195, 829 | 290, 251 | 1,719 |  |
| \$150,000 under \$200,000 | 3 | 529, 600 | 51,007 | 6,808 | 23, 505 | 21, 180 | 51,493 | (3) 486 |  |
| \$200,000 under \$250,000. | 1 |  |  |  | ${ }^{(3)}$ |  |  |  |  |
| \$250,000 under $\$ 300,000$ | 2 | (2) | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ |  | (3) | (3) |  |
| \$300,000 under $\$ 400,000$ | 1 | ${ }^{(3)}$ |  |  |  | (3) |  |  |  |
| \$400,000 under \$500,000. | 3 | 1, ${ }_{(1)} 1618$ | 236,544 | 23,416 | 173, 365 | 40,624 | 237,405 |  | ---- |
| \$500,000 under $\$ 750,000$. | , |  |  |  |  |  | ${ }^{(3)}$ |  |  |
| \$750,000 under $\$ 1,000,000 \ldots$. |  |  |  |  |  |  |  |  |  |
| $\$ 1,500,000 \text { under } \$ 2,000,000$ |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ |  | 1,827, 071 | 258,296 | 14,220 | 83, 057 | 161,669 | 258,946 | 650 |  |
| Total. | 32,929 | 162, 394, 758 | 2, 928,097 | 1,326, 366 | 1, 225, 375 | 531, 663 | 3,083, 404 | 152, 333 | 2,974 |
| Nontaxable ${ }^{2}$. | 13,549 | 40, 181, 129 |  |  |  |  |  |  |  |
| Taxable. | 19,380 | 122,213,629 | 2,928, 097 | 1,326, 366 | 1,225,375 | 531, 663 | 3,083,404 | 152,333 | 2,974 |


| KENTUCKY |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$1,000 ${ }^{2}$ | 637 | \$369, 623 |  |  |  |  |  |
| Under \$1,000 | 106 | 68,052 | \$644 | $\$ 849$ | \$849 | \$205 | -------.---- |
| \$1,000 under \$2,000 | 4,004 | 6,468,772 |  |  |  |  |  |
| \$1,000 under \$2,000 | 4,798 | 8, 253,994 | 13,185 | 17,579 | 17,579 | 4,394 |  |
| \$2,000 under \$3,000 | 3,625 | 8,922, 979 |  |  |  |  |  |

1 Capital net gain from sale of asscts held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Specific exemptions exceed net income
${ }^{2}$ Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

KENTUCKY-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax alter tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 123/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under \$3,000 | 3,116 | \$7, 444, 086 | \$23, 827 | \$38,318 |  |  | \$38, 318 | \$9,491 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 4,041 | 14, 124,017 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000 | 1, 835 | 6,598,503 | 20,388 | 27,056 |  |  | 27,056 | 6,668 | ----------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 1,537 | 6,719,824 |  |  |  |  |  |  |  |
| \$4,000 under $\$ 5.0000$ | 2, 739 | 12, $25.43,330$ | 29,037 | 38,602 |  |  | 38,602 | 9, 565 | ------------ |
| \$5,000 under $\$ 6,000{ }^{2}$ - | 1,752 | $1,501,294$ $9,580,047$ | 35, 884 | 45,897 |  |  | 45,897 | 10, 013 |  |
| \$6,000 under $\$ 7,000{ }^{2}$ | 1,143 | -915, 122 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000-- | 1,223 | 7,912,172 | 36,888 | 45, 035 |  |  | 46, 035 | 9,147 | ------------ |
| \$7,000 under $\$ 8,000^{2}$ | 96 | 716, 296 |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ under $\$ 9,0000$ | 857 55 | 6,411, 066 | 36,553 | 43, 873 |  |  | 43, 873 | 7,320 |  |
| \$8,000 under $\$ 9,000$ | 55 626 | 5,297,090 | 34, 242 | 40,538 |  |  | 40,538 | 6,296 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 415 | 433, 261 |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 516 | 4, 891,770 | 37, 536 | 43, 568 |  |  | 43, 568 | 6,032 | -............ |
| \$10,000 under \$11,000. | 444 | 4, 649, 469 | 42, 164 | 45,944 | \$2, 097 |  | 48,041 | 5,877 |  |
| \$11,000 under \$12,000. | 311 | 3, 574, 247 | 36, 346 | 37,007 | 4,878 | -------- | 41,885 | 5,539 | ------- |
| \$12,000 under \$13,000 | 283 | 3, 339,452 | 44, 186 | 41,922 | 7,395 | ------ | 49,317 | 5, 131 |  |
| \$13,000 under \$14,000 | 200 | 3, 506, 972 | 46, 883 | 43,330 | 9,054 |  | 52, 384 | 5, 501 |  |
| \$14,000 under \$15,000. | 176 | 2, 538, 809 | 41,929 | 87, 766 | 8,463 |  | 46, 229 | 4,300 |  |
| \$15,000 under \$20,000. | 609 | 11, 447, 592 | 236, 040 | 176,735 | 79,310 |  | 256, 045 | 20, 005 |  |
| \$20,000 under \$25,000. | 384 | 8, 502,919 | 270, 403 | 161,737 | 123,439 | --------- | 290, 176 | 19,773 |  |
| \$25,000 under \$30,000. | 200 | 5,449, 471 | 225, 525 | 105, 207 | 132, 943 |  | 238, 150 | 12,625 |  |
| \$30,000 under $\$ 40,000$. | 221 | 7,529,545 | 411, 068 | 153, 670 | 262, 480 | \$15, 118 | 431, 268 | 19,381 | \$819 |
| \$40,000 under \$ $\$ 50,000$ | 129 | 5, 722, 121 | 409, 278 | 119,667 | 282, 030 | 17, 884 | 419,581 <br> 381 <br> 189 | 9, 204 | 1,099 |
| \$50,000 under \$60,000. | 81 32 | 4, 385, 778 $2,068,358$ | 371,922 194,496 | 94,005 39,619 | 259,132 119,881 | 28,140 40,226 | 381,277 199,726 | 8, 5220 | 8835 |
| \$60,000 under \$70,000 | 32 26 | 2, 1,968, 1,95158 | 194,496 199,706 | 39,619 19,321 | 119,881 139,180 | 40, 226 | 199, 726 | 3,226 1,941 | 2, 094 |
| \$80,000 under \$ $\$ 90,000$ | 16 | 1, 363, 624 | 164, 931 | 26, 198 | 104, 710 | 36,304 | 167, 212 | 2, 253 | 28 |
| \$90,000 under \$100,000 | 14 | 1,315, 535 | 160, 769 | 24, 848 | 100,422 | 37, 272 | 162,542 | 1,773 |  |
| \$100,000 under \$150,000. | 34 | 4, 157,763 | 589, 012 | 90, 785 | 418,487 | 84, 912 | 594, 184 | 5,106 | 66 |
| \$150,000 under \$200,000 | 15 | 2, 598, 9446 | 393, 701 | 46,476 | 250, 431 | 100, 197 | 397, 104 | 3, 164 | ${ }^{239}$ |
| \$200,000 under \$250,000. | 6 | 1,292, 210 | 166, 936 | 9,657 | 65,178 | 99, 621 | 174,456 | 617 | 6,903 |


| \$250,000 under \$300,000. | 4 | 1,047,131 | 139,839 | 5,783 | 48,760 | 85,811 | 140,300 | 521 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$300,000 under $\$ 400,000$ | 11 | $3,637,165$ | 577, 256 | 60, 563 | 319, 156 | 200, 340 | 580, 059 | 2, 803 |  |
| \$400,000 under \$500,000. | 2 | 887,155 | 156, 529 | 4,739 | 138, 934 | 13, 636 | 157, 309 | (3) 780 |  |
| \$500,000 under \$750,000 | 2 |  | (3) |  | (3) | ${ }^{(3)}$ | ${ }^{\text {(a) }}$ |  |  |
| \$750,000 under \$1,000,000 | 1 | (5) | (3) | ${ }^{(3)}$ | (3) | (3) | (3) | (3) |  |
| \$1,000,000 under \$1,500,090 | 1 | (3) | (3) | ${ }^{(3)}$ | (3) | (3) | (3) | (3) |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under \$3,000,000 |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over..... |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ - |  | 3, 165,706 | 487, 291 | 39,366 | 192,938 | 255,911 | 488, 215 | 924 |  |
| Total | 35, 367 | 193,766, 254 | 5,639, 394 | 1,726, 660 | 3, 074, 304 | 1,058,615 | 5,859, 579 | 208, 095 | 12,090 |
| Nontaxable ${ }^{2}$ | 14.477 | 40,727,941 |  |  |  |  |  |  |  |
| Taxable. | 20,800 | 153,038.313 | 5,639,394 | 1, 726, 660 | 3,074,304 | 1,058,615 | 5,859, 579 | 208, 095 | 12,090 |
| LOUISIANA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ |  | \$054, 727 |  |  |  |  |  |  |  |
| Under \$1,000. |  | 13,018 | \$118 | \$156 |  |  | \$156 | $\$ 38$ |  |
| \$1,000 under $\$ 2,000{ }^{2}$ | 4,384 | C, 827,126 |  |  |  |  |  |  |  |
| \$1,000 under $\$ 2,000$ | 3,691 | 6. 403.426 | 10, 142 | 13,483 |  |  | 13,483 | 3,341 |  |
| $\$ 2,000$ under $\$ 3,000{ }^{2}$ $\$ 2,000$ under ${ }^{3}, 000$ | 3, 489 | 8. 624,034 $-331,092$ |  |  |  |  |  |  |  |
| \$2,000 under $\$ 3,000$ under $\$ 4,0000^{2}$ | 3,055 | $7,331,092$ $15,662,068$ | 27,083 | 36, 010 |  |  | 36, 010 | 8,927 |  |
| \$3,000 under \$4,000 | 2,226 | 8, 827,250 | 28,159 | 3,322 |  |  | 37,322 | 9, 163 |  |
| \$4,000 under $\$ 5,000{ }^{2}$ | 1,697 | 7,112, 836 |  |  |  |  |  |  |  |
| \$4,000 under $\$ 8,000$ | 3,450 | 15, 746,712 | 40,210 | 61,387 |  |  | 61,387 | 15, 177 | ---- |
| \$5,000 under $\$ 6,000{ }^{2}$ | 2, ${ }^{323} 417$ | 13, 214,290 | 56,632 | 73,251 |  |  | 73,251 |  |  |
| $\$ 5,000$ under $\$ 7,0000^{2}$ | 130 | 837,309 |  |  |  |  |  |  |  |
| \$6,600 under \$7.000.. | 1,588 | 10, 265, 059 | 57, 236 | 71, 557 |  |  | 71, 557 | 14,321 |  |
| \$7,000 under $\$ 8.000{ }^{2}$. | 75 | 259,392 |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ | 1,030 | 8, 120,537 | 53,456 | 65, 021 |  |  | 65, 021 | 11,565 |  |
| \$8,000 under \$0,000 ${ }^{2}$ | 58 | - 497, 789 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ | 674 | 5, 703,663 | 49,514 | 57,811 |  |  | 57,811 | 8,297 |  |
| \$9,000 under \$10,000 ${ }^{2}$. |  | $\begin{array}{r} 245,417 \\ 5,140,379 \end{array}$ |  |  |  |  |  |  |  |
| \$ $\$ 10,000$ under $\$ 10,000-$ | 345 | 5, 140, 389 | 50,761 40,182 | 58,423 43,26 | \$1,706 |  | 58, 423 | 7,662 |  |
| \$11,000 under \$12,000 | 283 | 3,246, 144 | 40,847 | 41, 807 | 4, 143 |  | 45, 950 | 5, 103 |  |
| \$12,000 under \$13,000. | 211 | 2, 1885,335 | 39,877 | 39, 247 | 5, 200 |  | 44,447 | 4, 570 |  |
| \$13,000 under \$14,000 | 169 | 2, 270,652 | 39,362 | 37,092 | 5,035 |  | 42,727 | 3,365 |  |
| \$14,000 under \$15,000 | 157 | 2,279,915 | 40,399 | 36, 230 | 7,663 | -------- | 43, 893 | 3,494 |  |

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

2 Nontaxable. Specific exemptions exceed net income.
3 Classes grouped to conceal net income and identity of taxpayer
NOTE.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 10-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

LOUISIANA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $12 \frac{1}{2}$ per cent on capital net loss from sale of assets held more than 2 years |
| \$15,000 under \$20,000 | 428 | \$7, 361, 208 | \$179, 299 | \$141, 575 | \$50, 725 |  | \$192,300 | \$13, 001 |  |
| \$20,000 under \$25,000. | 261 | 5, 825, 558 | 202, 810 | 123, 204 | 88, 522 |  | 211, 726 | 8,916 |  |
| \$25,000 under \$ $\$ 30,000$ | 148 | 4, 038, 806 | 184.817 | 92,972 | 99, 389 |  | 192,361 | 7,544 |  |
| \$30,000 under \$ $\$ 0,000$. | 150 | 5, 308, 778 | 308, 111 | 127,059 | 186,932 | \$85, 215 | 319, 206 | 10,616 | \$479 |
| \$40,000 under \$i0,000 | 80 | 3, 522,822 | 259,488 | 81, 318 | 163, 861 | 20,945 | 266, 124 | 4,869 | 1,767 |
| \$50,000 under $\$ 60,000$ | 59 | 3, 191, 778 | 263, 127 | 58,742 | 183, 828 | 26, 036 | 268, 606 | 4,356 | 1,123 |
| \$60,000 under \$ 80,000 | 34 | 2, 191, 667 | 217, 121 | 40,283 | 151.817 | 27, 27\% | 219. 375 | 2,146 | 108 |
| \$70,000 under \$50,000. | 34 <br> 24 | $2,542,799$ $2,066,605$ | 269, 787 | 44,941 | 179, 655 | 48, 961 | 273, 557 | 3, 662 | 108 |
| \$80,000 under $\$ 890,090$. | 24 12 1 | 2, 066, <br> $1,154,195$ | 262, 489 | 51,034 18,011 | 182,543 87,791 | 31,212 27,020 | 264, 789 133,422 | 2, 311 | 4,377 |
| \$100,000 under \$150,060 | 24 | 2,785, 885 | 384,317 | 52, 721 | 286, 099 | 48, 028 | 387, 448 | 3,130 |  |
| \$150,000 under \$260,000 | 8 | 1,364, 686 | 203,253 | 22,681 | 121, 348 | 60, 145 | 204, 174 | 567 | 354 |
| \$200,000 under \$250,000 | 7 | 1,588, 745 | 236, 427 | 33, 139 | 106, 060 | 98, 230 | 237, 429 | 1,002 | ......-.-. |
| \$250,000 under $\$ 200,000$ | 9 | 2, 288,900 | 396, 043 | 69,375 | 236, 457 | 92, 463 | 398, 295 | 2,252 | ............- |
| \$300,000 under $\$ 400,000$ | 2 | 677,980 | 101, 051 | 1,678 | 63,982 | 35, 397 | 101, 057 | 6 | --.....-..... |
| \$ 00,000 under $\$ 750,000$. | 2 | 1,229, 250 | 203, 676 | 22,-196 | 104,707 | 77,790 | 204, 693 | 1,017 | ---------- |
| \$750,000 under \$1,000,000 |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000. |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under $\$ 2,000,000$. |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$1,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over .---- |  |  |  |  |  |  |  |  |  |
| Total | 36, 981 | 184, 035, 325 | 4,380, 028 | 1,654,052 | 2, 318, 663 | 598, 717 | 4, 571, 432 | 183,087 | 8,317 |
| Nontaxable ${ }^{2}$ | 15,765 | 43, 063,695 |  |  |  |  |  |  |  |
| Taxable-- | 21, 216 | 140, 971, 630 | 4, 380, 028 | 1,654, 052 | 2, 318,663 | 598, 717 | 4,571,432 | 183, 087 | 8,317 |

MAINE


Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

| Income classes | Number of returns | Net income ${ }^{\text {: }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on carned net income | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ | 1 | (3) | (3) |  | (3) | (3) | (3) |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over |  | \$5, 743, 939 | \$1, 097, 689 | \$79, 602 | \$916, 588 | \$119, 512 | \$1, 115, 702 | \$1,397 | \$16,616 |
| Total. | 18, 611 | 111, 558, 275 | 4, 262,498 | 1, 046, 784 | 2, 774, 218 | 591,308 | 4,412,310 | 122,651 | 27, 101 |
| Nontaxable ${ }^{2}$ | 7,648 | 20, 862, 859 |  |  |  |  |  |  |  |
| Taxable. | 10,963 | 90, 695, 416 | 4, 262, 498 | 1,046, 784 | 2, 774, 218 | 591,308 | 4, 412,310 | 122, 651 | 27, 161 |
| MARYLAND |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 2,595 | \$1, 063, 206 |  |  |  |  |  |  |  |
| Under \$1,000 | -249 | 175, 163 | \$1,939 | \$2,538 |  |  | \$2, 538 | \$599 | ----------- |
| \$1,000 under \$2,000 ${ }^{2}$ | 5, 729 | 8,950,928 |  |  | ---------- | ---------- |  |  |  |
| \$1,000 under \$2,000-1. | 6,120 4,980 | $10,678,016$ $12,478,576$ | 22,057 | 29, 264 |  |  | 29, 264 | 7,207 | ----------- |
| \$2,000 under \$3,000 | 6,926 | 16,879, 045 | 68,488 | 91,-229 | - |  | 91,229 | 22, 741 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 7,225 | 25, 493, 556 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000 | 4,737 | 17, 548, 349 | 61,350 | 81,080 |  |  | 81, 080 | 19,730 | ----------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 2, 670 | 11, 652, 436 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 8,0000^{2}-$ | 465 3,684 | $2,512,254$ $20,167,944$ | 80,992 | 104, 753 |  |  | 104, 753 | 23,761 |  |
| \$6,000 under \$7,000 2- | 186 | 1, 192, 670 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000-- | 2,515 | 16, 241, 213 | 88,888 | 110,056 |  |  | 110, 056 | 21, 168 |  |
| \$7,000 under $\$ 8,000{ }^{2}$ | 132 | 971,144 $13,869,224$ |  |  |  |  |  |  |  |
| \$7,000 under \$8,000 | 1,854 | 13, 869, 224 | 90,939 | 109,805 |  |  | 109,805 | 18,866 |  |


| \$8,000 under \$9,000 ${ }^{2}$ | 91 | 771,657 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$8,000 under $\$ 9,000$ | 1,290 | 10,938, 044 | 81,287 | 95,889 |  |  | 95, 889 | 14, 602 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 88 | 837,020 |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 1,061 | 10,071, 002 | 88, 452 | 103, 181 |  |  | 103.181 | 14,729 |  |
| \$10,000 under \$11,000. | 800 | 8, 405, 280 | 81, 442 | 89,653 | \$3,698 |  | 93,351 | 11, 909 |  |
| \$11,000 under $\$ 12,000$ | 732 | $8,405,398$ | 97,231 | 99, 512 | 10, 662 |  | 110, 174 | 12,943 |  |
| \$12,000 under \$13,000. | 578 | 7, 204, 936 | 96,883 | 95,229 | 14,092 |  | 109,321 | 12, 438 |  |
| \$13,000 under \$14,000 | 473 | 6, 377, 029 | 97, 120 | 91, 920 | 16, 172 |  | 108, 092 | 10,972 |  |
| \$14,000 under \$15,000 | 427 | 6,175,997 | 102, 017 | 92, 667 | 21, 208 |  | 113, 875 | 11, 858 |  |
| \$15,000 under \$20,000. | 1,320 | 22, 664,459 | 509,138 | 402, 855 | 156, 648 |  | 559, 503 | 50, 365 |  |
| \$20,000 under \$25,000. | 726 | 16, 193, 827 | 551, 065 | 349, 283 | 247, 306 |  | 596, 589 | 45, 524 |  |
| \$25,000 under \$30,000 | 431 | 11, 729, 958 | 529, 735 | 277, 764 | 286, 403 |  | 564, 167 | 34, 432 |  |
| \$30,000 under \$40,000. | 566 | 19,567, 782 | 1,172, 231 | 485, 818 | 700, 299 | \$44,786 | 1,230,903 | 56,937 | \$1,735 |
| \$40,000 under \$50,000 | 320 | 14, 192, 822 | 1,039,791 | 535, 896 | 672,163 | 76, 840 | 1, 084,899 | 37,423 | 7,685 |
| \$50,000 under \$60,000 | 140 | 7,624,676 | 657, 110 | 166, 349 | 417,952 | 96,144 | 680, 445 | 22, 212 | 1, 123 |
| \$60,000 under $\$ 70,000$ | 97 | 6,294,077 | 623, 068 | 134, 823 | 414,485 | 87, 850 | 637, 158 | 12,761 | 1,329 |
| \$70,000 under $\$ 80,000$ | 77 | 5, 739, 126 | 619, 365 | 107, 283 | 396,493 | 132, 396 | 636,172 | 12, 408 | 4,399 |
| \$80,000 under \$ $\$ 00,000$. | 57 | 4, 846, 409 | 553, 421 | 85, 450 | 343, 236 | 130, 591 | 559, 277 | 5,818 | 38 |
| \$90,000 under \$100,000 | 37 | 3, 523,032 | 419, 394 | 62, 006 | 276, 369 | 85, 572 | 423, 947 | 4,073 | 480 |
| \$100,000 under \$150,000. | 112 | 13, 460, 846 | 1,833, 798 | 253, 581 | 1,245,117 | 368, 457 | 1,867,155 | 15,760 | 17,597 |
| \$150,000 under \$200,000. | 42 | 7,110,275 | 1,081,386 | 136,734 | 758, 371 | 197, 710 | 1,092,815 | 6,978 | 4,451 |
| \$200,000 under $\$ 250,000$ | 19 | 4, 210, 700 | -704, 298 | 70, 742 | 520, 547 | 108, 794 | 709,083 | 2,150 | 2, 685 |
| \$250,000 under \$300,000 | 8 | 2,188, 885 | 375, 995 | 45, 714 | 243,075 | 90, 438 | 379, 227 | 1,522 | 1,710 |
| \$300,000 under \$400,000. | 14 | 4, 745,455 | 823, 700 | 84, 434 | 577,018 | 166, 110 | 827, 562 | 2,318 | 1,544 |
| \$400,000 under \$500,000- | 7 | 3,102, 084 | 575, 612 | 40, 702 | 493, 606 | 42,769 | 577,077 | 1,127 | 338 |
| \$500,000 under \$750,000 | 5 | 3, 148, 723 | 560, 897 | 50, 100 | 384, 800 | 127, 028 | 561, 928 | 1,031 |  |
| \$750, 000 under $\$ 1,000,000$ | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}{ }^{3} 51,071$ |  |  |
| . $\$ 1,000,000$ under $\$ 1,500,000$ | 7 | 7, 588, 086 | 1, 251,579 | 7,679 | 926, 949 | 317,043 | 1,251,671 | (3) 92 |  |
| \$1,500,000 under \$2,000,000 | 1 | ${ }^{(3)}$ | ${ }_{(3)}{ }^{(3)}$ | ${ }_{(3)}$ |  |  | ${ }_{(3)}^{(3)}$ |  |  |
| $\$ 2,000,000$ under $\$ 3,000,000$ | 1 | ( ${ }^{3}$ | (3) |  |  |  | $\left.{ }^{3}\right)$ | (3) |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ |  | 796, 438 | 1,113,317 | 107, 325 | 809, 300 | 197,951 | 1,114,56 | 1,259 |  |
| Total. | 65, 258 | 409,371, 465 | 16, 126, 803 | 4, 497, 632 | 9,944, 969 | 2,270,479 | 16, 713, 080 | f.41, 213 | 45,064 |
| Nontaxable ${ }^{2}$. | 24, 161 | 65, 923, 447 |  |  |  |  |  |  |  |
| 'Taxable. | 41,097 | 343,448, 018 | 16, 126, 803 | 4, 497, 632 | 9, 944,969 | 2,270,479 | 16,713,080 | 541,213 | 45,064 |

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

Nontaxable. specific exemptions exceed net income.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

| Income classes | Number of returns | Net income ${ }^{\text {d }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2 \mathrm{per}$ cent on capital net loss from sale ot assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| Under \$1,000 ${ }^{2}$ - | 7, 168 | \$4, 041, 353 |  |  |  |  |  |  |  |
| Under \$1,000 | 1,742 | 941, 863 | \$7, 435 | \$9,878 |  |  | \$9,878 | \$2, 443 |  |
| \$1,000 under \$2,000 ${ }^{2}$ | 23, 810 | 37, 367, 885 |  |  |  |  |  |  |  |
| \$1,000 under $\$ 2,000$ | 20,930 26,413 | 36, 317,960 | 71,311 | 94, 846 |  |  | 94,846 | 23, 535 | --.-.-.-.-.--- |
| -\$2,000 under \$3,000.- | 24,667 | $65,099,184$ 59,099 | 225, 035 | 298, 780 |  |  | 298, 780 | 73, 745 |  |
| \$3,000 under $\$ 4,000^{2}$ | 21, 443 | 74, 558, 172 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000 | 13, 762 | 48, 901, 836 | 165, 335 | 219, 128 |  |  | 219.128 | 53, 793 | -----------* |
| \$4,000 under $\$ 5,000{ }^{2}$ | 7,200 | 31, 340,028 |  |  |  |  |  |  |  |
| \$4,000 under $\$ 55,000-$ | 16,240 1,171 | $72,984,000$ $6,339,795$ | 195, 739 | 259, 665 |  |  | 259,665 | 63, 926 | ---------------- |
| \$5,000 under $\$ \mathbf{8 , 0 0 0}$ - | 9, 154 | 50, 086, 117 | 185, 274 | 238, 440 | -- |  | 238,440 | 53, 166 | --.-.-.-.-.-.--- |
| \$6,000 under $\$ 7,000^{2}$ | 562 | 3, 624, 842 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000 | 6,346 | 41, 050, 096 | 200, 821 | 251, 343 |  |  | 251, 343 | 50, 522 | ----------- |
| \$7,000 under $\$ 8,000{ }^{2}$ | 384 4,812 | $2,876,103$ $35,992,389$ | 208, 637 | 255, 128 |  |  | 255, 128 | 46, 491 |  |
| \$8,000 under \$9,000 ${ }^{2}$ | + 272 | 2, 293, 632 | 20, | 205, |  |  | 20,128 | 46, 401 |  |
| \$8,000 under \$9,000 | 3,681 | 31, 188,699 | 216,256 | 260, 573 |  |  | 260, 573 | 44,317 | -...-.-.-...- |
| \$9,000 under \$10,000 ${ }^{2}$ | 235 | 2, 223, 007 |  |  |  |  |  |  |  |
| \$9,000 uader \$10,000- | 2,920 | 27, 819, 637 | 228, 036 | 272, 821 |  |  | 272, 821 | 44, 785 |  |
| \$10,000 under \$ 11,000 | 2, 471 | 25, 904, 895 | 244, 365 | 272, 644 | \$11, 983 |  | 284, 627 | 40, 262 | ---.---.-.-- |
| \$11,000 under \$12,000. | 2,065 1,701 1,4 | $23,741,963$ $21,234,754$ | 254,939 271,673 | 262,124 207,227 | 31,086 42,234 |  | 293,210 | 38,271 37 | -.-.-.---... |
| \$12,000 under $\$ 13,000$. | 1,701 | 21, 234,754 | 271,673 274,129 | 207,227 | 42,234 51,530 | ---7--.--- | 309,461 313,211 | 37,788 39,082 |  |
| \$14,000 under \$15,000- | 1,264 | 18, 368, 202 | 287, 814 | 270, 157 | 63, 218 |  | 333, 375 | 45,561 | ----------- |
| \$15,000 under \$20,000. | 4,175 | 71, 848, 058 | 1,552, 289 | 1,226,909 | 506, 863 |  | 1,733, 772 | 181, 483 |  |
| \$20,000 under \$25,000. | 2,410 | 53, 736, 697 | 1,736, 694 | 1,069,487 | 826,637 |  | 1, 896, 124 | 159, 430 |  |
| \$25,000 under $\$ 330,000$ - | 1, 589 1,779 1, | $43,521,809$ $61,225,454$ | 1, ${ }_{3}, 417,701$ | $1,941,757$ $1,354,717$ | $1,083,674$ $2,177,307$ | \$120,068 | 2, $3,655,431$ 3,092 | 143, 574 | \$20, 242 |
| \$40,000 under \$50,000. | 1,031 | 46, 171, 429 | 3,317, 729 | 1992, 214 | 2, 173, 587 | 314, 961 | 3, 480, 762 | 134, 236 | 28, 797 |
| \$50,000 under $\$ 60,000$ - | 607 | 33, 090, 279 | 2, 789,482 | 662,485 | 1, 851,960 | 395, 861 | 2,910,306 | 77, 448 | 43, 376 |
| \$60,000 under \$70,000 | 449 | 29, 024,094 | 2,792, 830 | 553, 874 | 1,798,076 | 525, 488 | 2, 877,438 | 60, 159 | 24,449 |
| \$70,000 under \$80,000. | 320 | 23, 950, 710 | 2,498,465 | 408, 195 | 1, 639, 734 | 533, 583 | 2,581,512 | 47, 465 | 35, 582 |



MICHIGAN-Continued

| - Income classes | Numberof returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 123. 2 per cent on capital net loss from sale of assets fleld more than 2 years | Total | 25 per cent of tax on earned net inconie | 123 per cent on capital net loss from Sale of assets held more than 2 years |
| \$10,000 under \$11,000. | 1,716 | \$17, 965, 785 | \$177, 641 | \$200, 435 | \$7,648 |  | \$208, 083 | \$30, 442 |  |
| \$11.000 under \$12,000 | 1,440 | 16, 533,729 | 192, 264 | 201, 407 | 21,434 |  | 222, 841 | 30, 577 |  |
| \$12,000 under \$13,000 | 1,123 | 14, 012, 594 | 189, 516 | 190, 013 | 27, 521 |  | 217, 534 | 28,018 |  |
| \$13,000 under \$14,000. | 1,041 | 14, 058, 532 | 210, 029 | 204, 306 | 35, 747 |  | 240,053 | 30, 024 |  |
| \$14,000 under \$15,000. | 865 | 12,599,788 | 215,089 | 204, 497 | 42, 526 |  | 247, 023 | 31, 934 |  |
| \$15,000 under \$ $\$ 20,000$ | 2,748 | 47, 407, 212 | 1,113,010 | 913, 546 | 334, 531 |  | 1,248,077 | 135, 067 |  |
| \$20,000 under $\$ 25,000$ | 1,499 | 33, 372, 167 | 1,142,483 | 753, 217 | 507, 337 |  | 1,260, 984 | 118, 501 |  |
| \$25,000 under ${ }^{\text {P }} 30,000$ | 947 | 25, 850, 965 | 1,187,770 | 649,810 | 639, 114 |  | 1,288,924 | 101, 154 |  |
| \$30,000 under \$40,000 | 1, 155 | 39, 724,000 | 2,312, 800 | 999,493 | 1,416,555 | \$53, 198 | 2,469, 246 | 153, 396 | \$3, 050 |
| \$40,000 under \$50,000- | 625 | 27, 415, 591 | 2,029, 030 | 683, 221 | 1,305, 100 | 144, 868 | 2, 133, 189 | 93, 081 | 11, 078 |
| \$50,000 under \$60,000- | 426 | 23, 311, 569 | 2, 093, 717 | 550,921 | 1,340, 864 | 277,193 | 2, 168,978 | 71, 245 | 4, 016 |
| \$60,000 under \$70,000 | 261 | 16, 709, 055 | 1, 643, 212 | 372,496 | 1, 056, 379 | 278, 922 | 1,707, 797 | 49, 700 | 14, 885 |
| \$70,000 under \$80,009 | 174 | 12. 986, 576 | 1,391, 642 | 251, 823 | -912,497 | 278, 376 | 1,442, 696 | 33, 475 | 17, 579 |
| \$80,000 under \$90,000- | 159 | 13, 479, 338 | 1,574,949 | 265, 178 | 1, 040, 923 | 296, 746 | 1,602, 847 | 25, 832 | 2, 066 |
| \$ $\$ 900000$ under $\$ 100,000$ | 117 | 10, 9668,298 | $1,306,921$ $4,970,182$ | 203,739 667,188 307,89 | 865,893 $3,413,392$ | 285,551 987,882 | $1,355,183$ $5,068,462$ | 24,776 60,846 | 23,486 37,434 |
| \$100,000 under $\$ 150,000$ | 302 123 | $36,422,084$ $21,160,206$ | 4, 970, 182 $3,076,460$ | 667,188 307,800 | $3,413,392$ $1,997,291$ | 987, 882 810,679 | 5, $, 668,462$ $3,115,770$ | 60,846 23,921 | 37,434 15,389 |
| \$260,000 under $\$ 250,000$ | 74 | 16, 478, 668 | 2, 556, 745 | 271, 151 | 1,552, 298 | 755,933 | 2,579,382 | 23, 15.758 | 15,389 6,879 |
| \$250,000 under \$300,000- | 43 | 11, 762, 527 | 1,759, 199 | 114, 835 | -963, 432 | 690, 258 | 1, 768, 525 | 8, 527 | 6,799 |
| \$300,000 under \$400,000. | 56 | 19, 190, 407 | 3,049, 224 | 174, 553 | 1,999,532 | 880, 143 | 3,063,228 | 8, 400 | 5,604 |
| \$400,000 under \$500,000- | 26 | 11, 557, 493 | 1,912, 710 | 167, 155 | 1, 179, 532 | 575, 920 | 1,922, 607 | 6,779 | 3,118 |
| \$500,000 under \$750,000 | 32 | 19,286, 705 | 3, 349, 883 | 323, 939 | 2,092, 043 | 941, 701 | 3, 357,683 | 7, 800 |  |
| \$750,000 under \$1,000,000 | 21 | 18, 243, 072 | 2,743, 357 | 88, 625 | 1,285, 522 | 1,372,716 | 2,746, 863 | 3,290 | 216 |
| \$1,000,000 under \$ $\$ 1,500,000$ | 10 | 12, 266, 923 | 1,826,949 | 83, 238 | 716, 091 | 1, 035, 597 | 1, 834,926 | 2, 531 | 5,446 |
| \$1,500,000 under \$2,000,000. |  | 7,266, 539 | 1,080, 821 | 8,867 | 493, 386 | 579, 101 | 1,081, 354 | 1, 533 |  |
| \$2,000,009 under \$3,000,000. | 7 | 16, 252, 311 | 2, 920, 983 | 61, 183 | 2, 296, 763 |  | 2,922, 732 | 1,487 | 262 |
| \$3,000,000 under \$4,000,000 | 1 | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ | (3) | (3) | (3) | ${ }^{(3)}$ |  |
| \$4,000,000 under \$5,000,000 | 2 | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ |  |
| \$5,000,000 and over | 1 | (3) | ${ }^{(3)} 0$ |  | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ |  |  |
| Classes grouped ${ }^{3}$. |  | 17,591, 078 | 3,121,972 | 240,939 | 1,877,392 | 1, 004, 664 | 3, 122,995 | 1, 023 |  |
| Total | 179,886 | 1,066,529, 992 | 50,601, 040 | 10,995, 637 | 29, 421, 143 | 11, 823, 234 | 52,240, 014 | 1,487, 667 | 151, 307 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

MINNESOTA-Continued

| Income classes | Number of returns | Net income ${ }^{\text {t }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $121 / 2$ per cent on capital net loss from sale of assets than 2 years |
| $\$ 400,000$ under $\$ 500,000 \ldots$ $\$ 500,000$ under $\$ 750,000$ $\$ 750,000$ under $\$ 1,000,000$ | 6 12 | $\begin{gathered} \$ 2,803,097 \\ 7,084,602 \end{gathered}$ | $\begin{gathered} \$ 421,840 \\ 989,567 \end{gathered}$ | $\begin{array}{r} \$ 20,157 \\ 42,271 \end{array}$ | $\begin{array}{r} \$ 207,264 \\ 297,559 \end{array}$ | $\begin{array}{r} \$ 195,842 \\ 651,136 \end{array}$ | $\begin{gathered} \$ 423,263 \\ \\ 990,966 \end{gathered}$ | $\begin{gathered} \$ 1,423 \\ 1,399 \end{gathered}$ | --- |
| \$1,000,000 under $\$ 1,5000000$ $\$ 1500,000$ under $\$ 2,0000000$ | 61 | (3) | (3) | (3) | (3) | $\left.\begin{array}{c} (3) \\ (3) \\ \hline \end{array}\right)$ | $\begin{aligned} & \text { (3) } \\ & (3) \end{aligned}$ | (3) |  |
| \$ $\$ 2,000,000$ under $\$ 3,000,0000$. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  | --1.-.... |
| \$44,000,000 unider $\$ 5,000,000$ |  |  |  |  | , |  |  |  |  |
| Classes grouped ${ }^{\text {8 }}$ | -- | 9,081,638 | 1,201, 148 | 15,021 | 212,600 | 974,610 | 1,202,231 | 1,083 |  |
| Total. | 60,752 | 340, 152, 949 | 11,925,077 | 2, 769,874 | 6,075, 140 | 3,581,660 | 12, 426, 674 | 444, 826 | \$56, 771 |
| Nontaxable 2 Taxable. | $\begin{aligned} & 23,551 \\ & 37,201 \end{aligned}$ | $\begin{array}{r} 64,173,140 \\ 275,879,809 \end{array}$ | 11,925, 077 | 2,769,874 | 6,075,140 | 3,581,660 | 12, 426, 674 | 444, 826 | 56,771 |
|  |  |  |  |  |  |  |  |  |  |

MISSISSIPPI


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

Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 10-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

## MISSOURI

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $121 / 2$ per cent on capitall net los from sale of assets held rore than 2 years |
| Under \$1,000 ${ }^{2}$ | 1,972 | \$1,190,351 |  |  |  |  |  |  |  |
| Under $\$ 1,000$ | 179 | 98,507 | \$946 | \$1, 256 |  |  | \$1, 256 | $\$ 310$ | -..-.--.---- |
| \$1,000 under \$2,000 ${ }^{2}$ | 12,962 | 20, 760, 163 |  |  |  |  |  |  |  |
| \$1,000 under \$2,000. | 10, 11.85 | $17,376,352$ $29,129,169$ | 30, 628 | 40, 783 |  |  | 40,783 | 10,155 | ----.-.-...- |
| \$2,000 under $\$ 3,000$ | 11, 146 | 24, 312, 292 | 98,971 | 131,426 |  |  | 131,426 | 32, 455 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 11,987 | 42, 109, 926 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4.000$ | 5, 637 | 20, 116,517 | 75, 743 | 100,694 |  |  | 100, 694 | 24,951 | ---.------- |
| \$4,000 under $\$ 4,000$ under $\$ 5,000{ }^{2}$ | 3,274 7,563 | 14, 208, 224 |  | 128,903 |  |  | 128,903 | 32,058 |  |
| \$5,000 under $\$ 6,000{ }^{\text {2 }}$ | 7,563 522 | 33, $2,830,584$ | 90,845 | 128,933 |  |  | 128, 903 | 32,008 |  |
| \$5,000 under \$6,000 | 4,025 | 26, 409,106 | 94, 366 | 122,561 | ------- |  | 122, 561 | 28,195 | ----------- |
| \$6,000 under $\$ 7,000{ }^{2}$ | + 264 | 1, 706,527 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000 | 3,146 195 | $20,337,225$ $1,455,560$ | 95, 900 | 120,518 |  |  | 120,518 | 24,618 | --.-.-.-.-. |
| \$7,000 under $\$ 8,000$ | 2,322 | 17, 339,428 | 97,847 | 120,532 | --.---- |  | 120, 532 | 22, 685 | --------.--- |
| \$o,000 under \$9,000 ${ }^{2}$ | 120 | 1,016, 029 |  |  |  |  |  |  |  |
| \$8,000 under \$9,000 | 1,716 | 14,558,202 | 98,095 | 119,362 |  |  | 119, 362 | 21, 267 | ---------- |
| \$9,000 under \$10,000 ${ }^{2}$ | 109 | $1,036,731$ $12,639,683$ |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 1,327 1,115 | $12,639,683$ $11,697,698$ | 99,659 104,671 | 120, 593 | \$5,581 |  | 120,593 123.908 | 20,934 19.237 |  |
| \$11,000 under \$12,000 | ,930 | 10, 693,941 | 113, 403 | 120,491 | 13,844 |  | 134, 335 | 20,932 |  |
| \$12,000 under \$13,000. | 730 | 9, 099,853 | 107, 656 | 107,972 | 18,279 |  | 126, 251 | 18,595 | --.-----.-. |
| \$13,000 under \$14,000. | 604 | 8, 148, 335 | 112, 435 | 109, 657 | 21,048 |  | 130, 705 | 18, 270 | ....-.-.-... |
| \$14,000 under \$15,009 | 515 | 7. 466,841 | 118,417 | 111, 709 | 25,749 |  | 137,458 | 19,041 |  |
| \$15,000 under \$20,000 | 1,789 | 30,784, 620 | 646517 | 520,685 | 215, 010 |  | 735, 395 | 89,178 | -.---.-.-... |
| \$20,000 under \$25,000 | 972 578 | 21,685, 786 | 670,951 653.038 | 410,454 | 332,151 383,777 |  | 742,605 716,485 | 71,654 | ------...... |
| \$25,000 under $\$ 30,000$ under $\$ 40,000$. | 578 692 | $15,754,140$ $24,036,140$ | 653.038 $1,319,264$ | 332,708 <br> 525,864 | 383,777 861,330 8 | \$39,070 | 716,485 $1,426,264$ | 63,447 96,254 | \$10, 746 |
| \$40,000 under \$50,000. | 380 | 16, 958, 755 | 1,210, 050 | 362, 082 | 801, 226 | 108, 664 | 1,271, 972 | 57,872 | 4, 050 |
| \$50,000 under \$60,000. | 228 | 12, 451,974 | 1, 029, 838 | 234, 513 | 707, 667 | 126,389 | 1,068, 569 | 32,351 | 6,380 |
| \$60,000 under \$70,000. | 162 | 10,462, 134 | 977, 793 | 173, 276 | 673, 527 | 161, 644 | 1, 008, 447 | 26,046 | 4, 608 |
| \$70,000 under \$80,000. | 116 | 8, 657, 565 | 900, 203 | 133,911 | 601, 531 | 185, 248 | 920,690 | 18,046 | 2,441 |


${ }^{1}$ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. Specific exemptions exceed net income
${ }^{2}$ Classes grouped to conceal net income and identity of taxpayer.
NOTE.-Data for returas of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits—Continued

MONTANA-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $121 / \frac{1}{2}$ per cent on capital net loss from sale of assets held more han 2 years |
| \$10,000 under \$11,000. | 154 | \$1,614, 584 | \$16,797 | \$17,606 | $\$ 837$ |  | \$18,443 | \$1,646 |  |
| \$11,000 under \$12,000. | 117 | 1, 338, 862 | 17, 109 | 17, 241 | 1,668 |  | 18,909 | 1,800 |  |
| \$12,000 under $\$ 13,000$ | 113 | 1, 406,984 | 20,926 | 19,892 | 2,741 |  | 22, 633 | 1,707 | ---1........ |
| \$14,000 under \$ \$5,000 | 50 | 725, 633 | 13,023 | 14,468 | 2, 517 |  | 13, 985 | ${ }^{1} 962$ | -............. |
| \$ 15,000 under $\$ 20,000$ | 179 | 3,079,386 | 77, 371 | 60, 703 | 21, 259 |  | 81,962 | 4, 591 |  |
| \$20,000 under \$25,000.. | 78 35 | 1,737, ${ }^{\text {, }}$, 226 | 58, 838 | 30, 126 | 26, 254 |  | 64, 680 | ${ }_{2}^{3,542}$ |  |
| \$30,000 under $\$ 40,000$ | ${ }_{36}$ | 1,205,794 | 72, 163 | 22, 3298 | 42, 221 | \$430 | 74,949 | 2, 786 | -..-.-...-. |
| \$40,000 under \$50,000. | 9 | -413,959 | 30, 854 | 9,155 | 21, 211 | 1, 190 | 31, 556 | ${ }^{2} 687$ | \$35 |
| \$50,000 under \$ 600,000 | 12 | 647, 895 | 56, 336 | 14, 137 | 42, 59 | 91 | 56, 287 | 251 |  |
| \$ $\$ 70,0000$ under $\$ 70,000$ | 7 4 | 455,456 <br> 305,716 | 44,067 35,277 | 8,391 8,386 | 36,473 24,499 |  | 44,924 35,544 | ${ }_{267}^{857}$ |  |
| \$80,000 under \$900,000. |  |  |  |  |  |  |  |  |  |
| \$90,000 under \$100,000-. | 1 | (3) | (3) | (3) | (3) |  |  |  |  |
| \$100,000 under $\$ 150,000$ | 8 | 1, 0528,5365 | 144,913 48 | 19,865 3 | 89,906 37,646 | 40,781 8,832 | 150, 558 | 1,096 | 4, 543 |
| \$150,000 under \$200,000 | $\stackrel{2}{1}$ | ${ }_{(8)}^{322,965}$ | ${ }^{49}$ (3) 155 | (3) ${ }^{3,404}$ |  |  | ${ }_{(3)}{ }^{49,882}$ |  |  |
| \$250,000 under $\$ 300,000$. | 2 | 538, 275 | 103,411 | 19, 194 | 74, 271 | 10,440 | 103, 905 | 494 |  |
| \$400,000 under $\$ 5000,000$ | 2 | (3) | (3) | (3) | (3) | (3) | (a) | (3) |  |
| \$500,000 under \$750,000 |  |  |  |  |  |  |  |  |  |
| \$750,000 under \$1,000,000. | 1 | (3) | ${ }^{(3)}$ |  | (3) | (3) | (3) | (3) | -.-.-..---- |
| \$1,000,000 under $\$ 1,500,000$ |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000 |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{\text {3 }}$..... |  | 2, 143, 160 | 349, 001 | 37,072 | 190, 743 | 122,626 | 350,441 | 1,440 |  |
| Total. | 17,112 | 72,908, 121 | 1,298, 024 | 536, 832 | 638, 471 | 187, 109 | 1,362,512 | 59,810 | 4,578 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

NEBRASKA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtas | 121/2 per cent on capital net ale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years |
| \$400,000 under \$500,000 | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) | ${ }^{(3)}$ |  |
| \$750,000 under $\$ 1,0000000$ |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000. |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000- |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ - |  |  |  | - | - |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over.... |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$... |  | \$1,326, 817 | \$168,886 | \$7,365 | \$53, 175 | \$109, 105 | \$169,645 | \$759 |  |
| Total. | 31,426 | 139,471, 054 | 2, 109,341 | 1,003,935 | 958,493 | 308, 692 | 2,271, 120 | 158,702 | \$3, 077 |
| Nontaxable ${ }^{2}$ | 14, 338 | 39, 707, 294 |  |  |  |  |  |  |  |
| Taxable. | 17,088 | 99, 763, 760 | 2, 109, 341 | 1, 003, 935 | 958, 493 | 308,692 | 2, 271, 120 | 158,702 | 3,077 |

NEVADA


| \$6,000 under \$7,000 ${ }^{\text {2-- }}$ | 9 | 58, 139 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$6,000 under $\$ 7,000$ | 180 | 1, 164,227 | 7,175 | 8,571 |  |  | 8,571 | 1,396 | -...-..-.-... |
| \$7,000 under \$8,000 ${ }^{2}$ |  | 50, 509 |  |  |  |  |  |  |  |
| \$7,000 under \$8,000 | 128 | 960,157 | 6,991 | 8, 126 |  |  | 8,126 | 1,135 | ----------- |
| \$8,000 under \$9,000 ${ }^{2}$ |  |  |  |  |  |  |  |  |  |
| \$8,000 under \$9,000. | c0 | 508, 572 | 4, 102 | 4, 702 |  |  | 4, 702 | 600 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 1 | 9,286 |  |  |  |  |  |  |  |
| \$9,000 under $\$ 10,000$ | 54 | 514, 553 | 4,762 | 5,260 |  |  | 5,260 | 498 |  |
| \$10,000 under \$11,000 | 33 | 344, 650 | 3, 818 | 3,999 | \$161 |  | 4,160 | 342 |  |
| \$11,000 under \$12,020 | 32 | 365, 234 | 5, 438 | 5,418 | 437 |  | 5, 855 | 417 |  |
| \$12,000 under \$13,000. | 27 | 336, 830 | 4, 853 | 4, 881 | 667 |  | 5,548 | 695 |  |
| \$13,000 under \$14,000. | 10 | 136. 203 | 2,501 | 2,283 | 362 |  | 2, 645 | 144 | ----------- |
| \$14,000 under \$15,000. | 13 | 185, 910 | 2, 915 | 2,930 | 539 |  | 3,469 | 554 |  |
| \$15,000 under \$20,000 | 41 | 700, 601 | 18,785 | 15,414 | 4,804 |  | 20, 218 | 1,433 |  |
| \$20,000 under \$25,000 | 19 | 427, 411 | 16,000 | 10, 025 | 6, 713 |  | 16,738 | 738 |  |
| \$25,000 under $\$ 30,000$ | 11 | 294,984 | 15, 703 | 9, 623 | 7,001 |  | 16,624 | 921 |  |
| \$30,000 under $\$ 10,000$. | 18 | 621, 940 | 39, 710 | 16,919 | 22, 026 | \$1, 534 | 40,479 | 769 |  |
| \$40,900 under \$50,000. | 4 | 169, 985 | 9,649 | 1,813 | 8,330 |  | 10, 143 | 494 |  |
| \$50,000 under $\$ 660,000$. | 3 | 161,692 | 17,371 | 6, 846 | 10,549 |  | 17,395 | 24 |  |
| \$60,000 under $\$ 70,000$ | 3 <br> 4 | 197,833 297,834 | 18,618 32,159 | 355 539 | 11,044 12,554 | 7,241 19,070 | 18,640 32,163 | 22 |  |
| \$ 30,000 under $\$ 90,000$ | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) |  |  |  | (2) |  |
| \$90,000 under \$100,000 |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000. | 4 | 480,959 | 61, 631 | $\text { (3), } 652$ | $28,259$ | ${ }_{(3)}^{27,731}$ | $61,642$ | (3) 11 | ------------ |
| \$250,000 under $\$ 300,000$ | 1 | (3) | (3) | (3) | (3) | (3) | (3) | (3) |  |
| \$300,000 under \$ $\$ 100,000$ |  |  |  |  |  |  |  |  |  |
| \$400,000 under \$500,000. |  |  |  |  |  |  |  |  |  |
| \$500,000 under \$750,000 | 1 | ${ }^{(3)}$ | $\left.{ }^{3}\right)$ | ${ }^{(3)}$ | (3) | (3) | ${ }^{(3)}$ | (3) |  |
| \$750,000 under \$1,000,000. |  |  |  |  |  |  |  |  |  |
| \$ $\$ 1,000,000$ under $\$ 1,500,000$ |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over - . . |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$.. |  | 1,293,991 | 179,838 | 10,451 | 81, 825 | 87,602 | 179,878 | 40 |  |
| Total. | 4,477 | 20, 109,392 | 477, 673 | 157, 652 | 195, 271 | 143, 178 | 496, 101 | 18,428 |  |
| Nontaxable ${ }^{2}$ | 810 | 2,641, 660 |  |  |  |  |  |  |  |
| Taxable. | 3,667 | 17,467, 732 | 477, 673 | 157, 652 | 195,271 | 143,178 | 496, 101 | 18,428 |  |

1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
${ }^{2}$ Nontaxable. Specific exemptions exceed net income.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

NEW HAMPSHIRE

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax eredits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| Under \$1,000 ${ }^{\text {2 }}$ | 496 | \$299, 786 |  |  |  |  |  |  |  |
| Under \$1,000. | 54 | 25, 117 | \$181 | \$236 |  |  | \$236 | \$55 | --------- |
| \$1,000 under \$2,000 ${ }^{2}$ | 1,932 | 3,018,857 |  |  |  |  |  |  |  |
| \$1,000 under \$2,000 | 1,785 | $3,085,577$ $3,662,377$ | 5,242 | 6,989 |  |  | 6,989 | 1,747 |  |
| \$2,000 under \$3,000. | 1,305 | 3, 082, 085 | 11,219 | 14,926 | --..... |  | 14,926 | 3,707 | - |
| \$3,000 under \$4,000 ${ }^{\text {2 }}$ | 1,555 | 5, 405, 664 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000. | 730 | 2, 615, 658 | 8,112 | 10,671 | -----...- | -----1--.--- | 10,671 | 2, 559 | ............. |
| \$4,000 under $\$ 5,000{ }^{2}$. | 566 888 | 2, 486, $\mathbf{3 , 9 8 1}, 528$ | 9,319 | 12,317 |  |  |  | 2,998 |  |
| \$5,000 under $\$ 6,000{ }^{\text {a }}$ | 144 | ,782, 260 | 9,319 | 12, 317 |  |  | 12, 37 | 2,998 | --------- |
| \$5,000 under \$6,000. | 655 | 3, 577,983 | 12,228 | 15,768 | -------- | --------.--- | 15,768 | 3,540 | - |
| \$6,000 under \$7,000 ${ }^{2}$ | 58 | 375, 001 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000 | 430 | 2,776, 740 | 13,278 | 16, 125 | ------- |  | 16, 125 | 2,847 | ---------- |
| \$7,000 under \$8,000 ${ }^{2}$ - | 29 | 216,307 |  |  |  |  |  |  |  |
| $\$ 7,000$ under $\$ 8,000$ $\$ 8,000$ under $\$ 9,000$ | 355 47 | 2, 659,380 | 14,212 | 17,018 |  |  | 17,018 | 2,806 | ----..-.-.... |
| \$8,000 under $\$ 9,000{ }^{2}$ - | 47 246 | 398,394 $2,082,499$ | 13, 170 | 15, 461 |  |  | 15,461 | 2, 291 |  |
| \$9,000 under $\$ 10,000{ }^{2}$ | 28 | 2, 265,839 |  | 15, |  |  | 15, |  | ---------------- |
| \$9,000 under \$10,000. | 183 | 1,728, 516 | 12,869 | 15,014 |  |  | 15, 014 | 2,145 | -------------- |
| \$10,000 under \$11,000. | 157 | 1,644, 073 | 13,896 | 15, 142 | \$738 |  | 15,880 | 1,984 | ----.-.---- |
| \$11,000 under \$12,000- | 117 | 1,344, 850 | 12,746 | 12, 712 | 1,738 |  | 14,450 | 1,704 | -.-.-....--- |
| \$12,000 under \$13,000 | 86 | 1, 074, 293 | 11,418 | 10, 508 | 2,059 |  | 12,567 | 1,149 | ............- |
| \$13,000 under \$14,000. | 81 | 1,091, 671 | 13,940 | 12, 364 | 2,810 | --7--. | 15, 174 | 1,234 | --.-.-.-...- |
| \$14,000 under \$15,000- | 71 | 1, 028, 236 | 15,754 | 13, 794 | 3,474 30,844 | ------...---- | 17, 268 | 1,514 | ------------ |
| \$15,000 under \$20,000. | 257 114 | 4, 2111,620 553,843 | 86,459 75,332 | 63, 608 42,091 | 30,844 38,677 |  | 94,452 80,768 | 7,993 | -............ |
| \$20,000 under \$25,000- | $\begin{array}{r}114 \\ 75 \\ \hline\end{array}$ | 2, 553, <br> 2, 037 <br> 173 | 75,332 84,510 | 42,091 39,517 | 38,677 49,736 |  | 80,768 <br> 89,253 | 5,436 4,743 | ------.-.-.--- |
| \$30,000 under $\$ 40,000$ | 65 | 2,231,001 | 124,862 | 47,000 | 80, 780 | \$1,423 | 129, 203 | 4,341 |  |
| \$40,000 under \$50,000. | 52 | 2, 314,928 | 164,617 | 47,988 | 102, 983 | 18,970 | 169,941 | 5,324 |  |
| \$50,000 under \$ 800,000 | 22 | 1, 209, 939 | 96, 922 | 16,594 | 66,437 | 15,392 | 98, 423 | 1,453 | \$48 |
| \$60,000 under \$70,000. | 18 | 1, 162,080 | 101,981 | 13, 575 | 61, 362 | 30, 663 | 105, 600 | 2,369 | 1,250 |
| \$70,000 under \$80,000. |  | 647, 329 | 60,620 | 8,894 | 36,886 | 19, 163 | 64,943 | 1,075 | 3,248 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

NEW JERSEY-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$10,000 under \$11,000 | 2,406 | \$25, 195, 584 | \$236, 574 | \$272, 322 | \$10, 608 |  | \$282, 930 | \$46,356 |  |
| \$11,000 under \$12,000 | 1,940 | 22, 266, 665 | 248, 240 | 264, 706 | 28,532 |  | 293, 238 | 44,998 |  |
| \$12,000 under \$13,000. | 1,588 | 19, 733, 871 | 258, 252 | 200, 774 | 39, 194 |  | 299,968 | 41,716 |  |
| \$13,000 under \$14,000. | 1,382 | 18, 636, 901 | 275, 273 | 282, 583 | 48,318 |  | 330, 901 | 55,628 |  |
| \$14,000 under $\$ 15,000$ | 1,119 | 16, 201,645 | 273,087 | 260,934 | 65, 413 |  | 316, 347 | 43, 260 |  |
| \$15,000 under $\$ 220,000$ | 3,758 2,049 | 64. 657.264 | $1,465,994$ 1, 523,948 | 1, 2221,231 | 452, 244 |  | 1, $1,773,475$ | 207, 481 |  |
| \$25,000 under \$ 30,000 . | 2,049 | 45, 721, 832 | $1,523,948$ $1.518,945$ | 999,679 821,456 | 701, 153 |  | 1, 700, 81.672 | 176.884 160.724 |  |
| \$30,000 under \$40,000. | 1,451 | 50, 008, 349 | 2, 895, 770 | 1,262, 212 | 1,782,193 | \$85, 284 | 3, 129, 689 | 225, 003 | \$8,916 |
| \$40,000 under \$50,000. | 779 | 34, 582. 706 | 2, 553, 544 | 879, 570 | 1,661,006 | 155, 096 | 2, 695, 672 | 134, 749 | 7,379 |
| \$50,000 under $\$ 800000$. | 461 | 25, 256, 359 | 2,232, 401 | 619, 319 | 1. 438, 907 | 256, 805 | 2, 315, 031 | 77, 882 | 4, 748 |
| \$60,000 under $\$ 70,000$. | 292 | 18, 857, 300 | 1,863, 382 | 411, 930 | 1, 214, 884 | 287, 631 | 1,914,445 | 46, 230 | 4. 833 |
| \$70,000 under \$80,000. | 217 | 16, 183, 016 | 1,743, 524 | 325, 998 | 1,145, 067 | 317, 883 | 1, 788, 948 | 40, 054 | 5, 370 |
| \$30,000 under \$90,000 | 158 | 13, 368, 891 | 1,585, 255 | 293, 769 | 1,078,070 | 245, 679 | 1, 617,518 | 28,902 | 3, 361 |
| \$90,000 under \$100,000 | 124 | 11,776, 780 | 1,456, 770 | 216, 42 | 1,044, 335 | 226, 407 | 1, 487,284 | 17,940 | 12, 574 |
| \$100,000 under \$150,000 | 339 | 40,569, 212 | 5, 553, 142 | 773,556 | 3, 744, 759 | 1,119,969 | 5,638, 284 | 68, 942 | 16, 200 |
| \$150,000 under \$200,000. | 128 | 22, 224,036 | 3,419,297 | 382, 651 | 2,440,067 | ¢32, 169 | 3, 454, 887 | 25, 168 | 10,422 |
| \$200,000 under \$250,000. | 79 | 17,487, 581 | 2,781, 475 | 341, 140 | 1,939, 251 | 604, 017 | 2, 884,408 | 22, 293 | 80,640 |
| \$250,000 under \$300,000 | 38 | 10,483, 186 | 1,683, 125 | 180, 327 | 1,105, 792 | 408, 231 | 1,694, 350 | 9,918 | 1,307 |
| \$300,000 under \$400,000 | 35 | 12, 110,780 | 2, 1007,049 | 211,512 | 1,485, 908 | 418, 535 | 2,096, 045 | 9,194 | 79,802 |
| \$400,000 under \$800,000 | 22 | 10, 031, 630 | 1, 860, 929 | 249.355 | 1, 248, 542 | 359, 253 | 1, 867, 150 | 6,221 |  |
| \$500,000 under $\$ 750,000$ | 27 | 16, 298, 108 | 3,120, 702 | 279, 946 | 2, 535,161 | 314, 414 | 3, 129,521 | 6, 401 | 2,418 |
| \$750,000 under \$1,000,000- | 10 | 8, 812, 247 | 1, 392, 003 | 49,070 | 797,393 | 551, 223 | 1, 397, 686 | 1,121 | 4,562 |
| \$1,000,000 under \$1,500,000 | 2 | 2,375,920 | , 479,518 | 73, 567 | 319,683 | 86,763 | 480, 013 | 495 |  |
| \$1,500,000 under $\$ 2,000,000$ | 5 | 8 (3) 770,344 | 1, 580,850 | $\underset{\substack{82 \\(32,332}}{ }$ | 1, ${ }_{(3)} 44,575$ | 354, 870 | 1, ${ }_{(3)} 81,777$ | (3) 927 | ----...-.-. |
| $\$ 2,000,000$ under $\$ 3,000,000$.. $\$ 3,000,000$ under $\$ 4,000,000$ | 1 | $\left.{ }^{3}\right)$ | ${ }^{(3)}$ |  | $\left({ }^{3}\right)$ |  |  | ${ }^{(3)}$ | ----------- |
| \$4,000,000 under $\$ 5,000,000$ | - | (3) | (3) | (3) | (3) | (3) | (3) | (3) |  |
| \$5,000,000 and over. | 3 | ${ }_{42}{ }^{(3)} 660883$ | ${ }_{8,}{ }^{(3)}$ | (3) 277 | (3) | (3) | (3) |  | ............ |
| Classes grouped ${ }^{3}$ |  | 42, 660, 883 | 6,093, 240 | 68,277 | 1,971,981 | 4, 054, 223 | 6,094, 461 | 1.221 | ---------..- |
| Total | 195,681 | 1,241,411,359 | 51, 889, 941 | 13.363 .461 | 30, 271, 319 | 10,488,4\%2 | 54.123.232 | 1.990,759 | 242, 532 |
| Nontaxable ${ }^{2}$ | 68,608 | 199, 102,354 |  |  |  |  |  |  |  |
| Taxable. | 128,073 | 1, 042, 309, 005 | 51, 889,941 | $13,363,461$ | 30, 271, 319 | 10, 488,452 | 54, 123, 232 | 1,990,759 | 242, 532 |

NEW MEXICO


Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

NEW MEXICO-Continued

| Income classes | Number of returns. | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$1,500,000 under \$2,000,000. |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under \$3,000,000. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under $\$ 5,000,000$. |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over |  | \$802, 927 | \$113, 259 | \$10, 641 | \$58, 668 | \$44, 018 | \$113, 327 | \$68 |  |
| Total. | 6,686 | 29, 995, 501 | 464, 430 | 247, 288 | 178,085 | 66, 873 | 492, 246 | 24, 502 | \$3,314 |
| Nontaxable ${ }^{2}$ Taxable | 2,572 4,114 | $\begin{array}{r} 6,988,897 \\ 23,006,604 \end{array}$ | 464, 430 | 247, 288 | 178, 085 | 66, 8 | 492, 246 | 24, 502 | 3,314 |
| NEW YORK |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}-$ |  | \$7, 822, 223 |  |  |  |  |  |  |  |
| Under \$1,000 | 2,360 75 7446 | $1,289,790$ | \$12,406 | \$16, 283 |  |  | \$16,283 | \$3,877 | ...-.-.-.-.- |
| $\$ 1,000$ under $\$ 2,000{ }^{2}$ <br> $\$ 1,000$ under $\$ 2,000$ | 75,446 94,636 | $118,419,419$ $164,019,845$ | 300, 901 | 397, 625 |  |  | 397, 625 | 96, 724 | -------.-...--- |
| \$2,000 under $\$ 3,000{ }^{2}$ | 59,580 | 147, 838, 165 | 30, 001 | 37,625 |  |  |  | 30, 24 |  |
| \$2,000 under \$3,000-. | 87, 904 | 209, 943, 336 | 846,288 | 1,127, 150 | -------- | ---- | 1,127,150 | 280, 862 | -.-.-----.-- |
| \$3,000 under \$4,000 ${ }^{2}$ | 82,101 46,860 | 288, 921, 326 |  |  |  |  |  |  |  |
| \$ $\$ 4,000$ under $\$ 4,000-2$ | 46,860 29,156 | $\begin{aligned} & 166,790,562 \\ & 126,613,610 \end{aligned}$ | 624,836 | 828,328 |  |  | 828,328 | 203, 492 | -..--------- |
| \$4,000 under $\$ 5,000$ | 63,648 | 285, 8555,133 | 811,661 | 1,075, 548 |  |  | 1, 075,548 | 263, 887 | --.-------- |
| \$5,000 under \$6,000 ${ }^{2}$ | 3,629 | 19,471, 918 |  |  |  |  |  |  |  |
| \$5,000 under \$6,000-2 | 41,519 1,288 | 227, 283,613 $8,248,190$ | 854, 464 | 1,115,024 |  |  | 1,115,024 | 260, 560 | -...-..-..... |
| \$6,000 under $\$ 7,000$ | 28,853 | 186, 576, 284 | 959, 349 | 1,202, 003 |  |  | 1, 202, 003 | 242, 654 |  |
| \$7,000 under \$8,000 ${ }^{2}$ | ${ }^{813}$ | 6,062,676 |  |  |  |  |  |  |  |
| \$7,000 under \$8,000. | 21,539 | 161, 053, 253 | 1, 011,646 | 1,241, 482 |  |  | 1,241,482 | 229, 836 |  |



Table 9.--Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before lax credits, and tax credits-Continued

NORTH CAROLINA-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax <br> after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under $\$ 3,000$. | 2,112 | \$5, 020, 742 | \$19,112 | \$25, 472 |  |  | \$25,472 | \$6, 360 |  |
| \$3,000 under $\$ 4,000{ }^{2}$ | 4,799 | 16, 644, 876 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4,0000$ under $\$ 5,000{ }^{2}$ | 1,156 | 4, 176, 399 <br> 5,917 | 13, 265 | 17, 595 |  |  | 17,595 | 4,330 |  |
| \$4,000 under $\$ 5,000$. | 1, 1,542 | 6, 939,906 | 16,719 | 22, 213 |  |  | 22,213 | 5,494 | -.--------- |
| \$5,000 under \$5,000 ${ }^{2}$ | 292 | 1,579,578 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 5,000$ | 1,094 | 5, 980, 944 | 19,275 | 24,641 |  |  | 24, 641 | 5,366 | ----------- |
| \$6,000 under $\$ 7,000{ }^{2}$ | 120 | 777,015 |  |  |  |  |  |  |  |
| \$ $\$ 7,000$ under $\$ 7,000$ under $\$ 8,000{ }^{2}$ | 850 91 | 5, 492, 679,821 | 24, 087 | 29, 864 |  |  | 29,864 | 5,777 |  |
| \$7,000 under $\$ 8,000$ | 516 | 3, 853, 502 | 20, 527 | 24,951 |  |  | 24,951 | 4,424 | --.-.-..-- |
| \$8,000 under $\$ 9,000{ }^{2}$. | 62 | 528, 569 |  |  |  |  |  |  | ----- |
| \$8,000 under $\$ 9,000$ | 425 | 3, 605,543 | 21,805 | 25, 337 |  |  | 25,937 | 4,132 | --------- |
| \$9,000 under \$10,000 ${ }^{2}$ | 53 | 503, 413 |  |  |  |  |  |  |  |
| \$9,000 under \$10,000 | 351 271 | $3,337,611$ $2,837,721$ | 25,369, 20,763 | 30,199 23,172 | \$1,257 |  | 30,199 24,429 | 4,830 3,666 | ---------- |
| \$10,000 under $\$ 11,000$ under $\$ 12,000$ | 223 | 2, 5359,209 | 23, 885 | 24,259 | 31,222 |  | 27,481 | 3,665 3,624 |  |
| \$12,000 under \$13,000. | 177 | 2, 208, 823 | 24, 732 | 23,826 | 4,295 |  | 28, 121 | 3,389 |  |
| \$13,000 under \$14,000. | 156 | 2, 109, 972 | 27,795 | 26.054 | 5, 482 |  | 31, 544 | 3,751 |  |
| \$14,000 under $\$ 15,000$ | 126 | 1,828,731 | 26,519 | 23,570 | 6, 348 |  | 29,918 | 3,399 |  |
| \$15,000 under \$ $\$ 20,000$ | 422 | 7,240 263 | 135, 017 | 99,215 | 51, 130 |  | 150,345 | 15,328 | --------... |
| \$20,000 under $\$ 25,000$ | 201 | 4, 492,448 | 131, 038 | 73,755 | 69, 128 |  | 142, 883 | 11,845 |  |
| \$25,000 under \$30,000. | 125 | 3, 414, 821 | 137, 432 | 62, 383 | 84, 319 |  | 146, 702 | 9, 270 | --.----- |
| \$30,000 under $\$ 40,000$ | 165 | 5, 576, 202 | 283, 589 | 102, 867 | 198,861 | $\$ 810$ | 302,538 | 18,557 | \$392 |
| \$40,000 under \$ $\$ 0,000$ | 77 | 3, 442,916 | 239, 259 | 65, 883 | 158, 518 | 23,969 | 248, 370 | 9, 111 |  |
| \$50,000 under $\$ 60,000$ | 42 | 2, 316, 531 | 193,455 | 42,947 | 138, 628 | 16,962 | 198,537 | 5,082 |  |
| \$30,000 under \$ $\$ 70,000$ | 32 | 2, 044, 273 | 180,408 | 26,475 | 146, 382 | 12,039 | 184, 896 | 3, 869 | 619 |
| \$70,000 under $\$ 80,000$ | 21 | 1,547,653 | 159,588 | 21, 853 | 106, 655 | 36, 661 | 165, 169 | 1,778 | 3,803 |
| \$80,000 under \$90,000- | 17 | 1, 454, 673 | 159,495 | 13,937 | 138, 144 | 9,359 <br> 7 <br> 887 | 161,440 | 1,117 | 828 |
| \$ $\$ 100,000$ under $\$ 100,000$ under $\$ 150,000$ | 16 32 | $1,517,884$ $3,921,386$ | 190,878 532,372 | 24,878 43,963 | 160,222 387,612 | 7,887 105,060 | 192,687 536,635 | 1,809 3,236 |  |
| \$100,000 under $\$ 150,000$ - | 19 | $3,921,386$ $3,307,984$ | 532,372 494,595 | 43, 963 36,252 | 387,612 360,892 | 165,060 99,214 | 536,635 <br> 496,358 <br> 19,58 | 3,236 1,763 | 1,027 |
| \$200,000 under \$250,000 | 6 | I, 354, 139 | 194, 418 | 13,451 | 83, 874 | 97, 611 | 194,936 | 518 |  |


| \$250,000 under \$300,000.- | 8 | 2, 204, 842 | 349,305 | 15, 499 | 252, 432 | 81, 629 | 349,560 | 255 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$300,000 under $\$ 400,000$ | 6 | 2, 123,035 | 362, 079 | 15,912 | 301, 595 | 45.608 | 363, 115 | 1,036 |  |
| \$400,000 under \$500,000 | 3 | 1,292, 435 | 209, 480 | 9, 124 | 143, 137 | 57, 329 | 209,590 | 110 |  |
| \$500,000 under \$750,000 | 6 | 3,614, 057 | 602, 983 | 5,830 | 465, 643 | 132, 675 | 604, 148 | 1,010 | 155 |
| \$750,000 under $\$ 1,000,000$ |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000 | 2 | (3) | (3) |  | (3) | (3) | (3) | (3) |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under \$3,000,000 |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4.000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| \$85,000,000 and over | 1 | $\begin{gathered} (3) \\ 8,363,598 \end{gathered}$ | $1,203,894$ |  | 450, 904 | $\begin{aligned} & (3), 210 \\ & 753, \end{aligned}$ | $1,204,114$ | 220 |  |
| Total. | 30, 997 | 161,039, 786 | 6,051, 641 | 1,007, 023 | 3.718,680 | 1,480,023 | 6, 205, 726 | 147, 261 | 6,824 |
| Nontaxable ${ }^{2}$ - | 17,682 | 46, 583, 912 |  |  |  |  |  |  |  |
| Taxable | 13,315 | 114,455, 874 | 6, 051, 641 | 1,007,023 | 3,718,680 | 1,480, 023 | 6,205,726 | 147, 261 | 6,824 |
| NORTH DAKOTA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 530 | 8313, 602 |  |  |  |  |  |  |  |
| Under \$1,000- | 11 | 4,353 | \$50 | \$65 |  |  | \$65 | \$15 | ---- |
| \$1,000 under \$2,000 ${ }^{2}$ | 1,341 | 2, 094, 085 |  |  |  |  |  |  |  |
| \$1,000 under $\$ 2,000-1$ | 1,116 | 1,943, 121 | 3,405 | 4,540 |  | --1.----- | 4,540 | 1,135 |  |
| \$2,000 under $\$ 3,000{ }^{2}$ | 1, 7806 | 3,774, 560 $1,865,333$ |  |  |  |  |  |  |  |
| \$ $\$ 3,000$ under $\$ 4,000^{2}$ | 1,356 |  | 7,575 | 10,028 |  |  | 10,028 | 2,453 |  |
| \$3,000 under $\$ 4,000$ | 1.423 | 1,520,373 | 5,020 | 6,601 |  |  | 8,601 | 1,581 |  |
| \$4,000 under \$5,000? | 388 | 1,697, 844 |  |  |  |  |  |  |  |
| \$4,000 under $\$ 5,000$ | 602 | 2,711, 013 | 6,104 | 8, 093 |  |  | 8, 093 | 1,989 |  |
| $\$ 5,000$ under $\$ 9,000{ }^{2}$ | 64 | , 339, 253 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,090$ | 461 | 2, 516, 038 | 8,093 | 10, 206 |  |  | 10,206 | 2,113 |  |
| \$ $\$ 6,000$ under $\$ 7,000{ }^{2}$ | 11 295 | 70,458 $1,910,852$ | 8,884 | 10,569 |  |  | 10,569 | 1,685 |  |
| \$7,000 under $\$ 8,000{ }^{2}$ | 5 | 1.38, 226 |  |  |  |  |  |  |  |
| \$7,000 under \$8,000 | 212 | 1,583, 509 | 8,980 | 10,630 |  |  | 10,630 | 1,650 | .-.. |
| \$8,000 under \$9,000 ${ }^{2}$ | 2 | 17, 169 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ | 150 | 1,271, 309 | 9,651 | 11, 110 |  |  | 11, 110 | 1,459 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | ${ }^{2}$ | 19,024 |  |  |  |  |  |  |  |
| \$9,000 under $\$ 10,000 \ldots$ | $\begin{array}{r}102 \\ 75 \\ \hline\end{array}$ | 971,083 790,435 |  |  |  |  |  | 994 |  |
| \$10,000 under \$11,000 | 75 <br> 48 | 790, 435 | 7,582 6,596 | 8, 204 | $\$ 372$ 694 |  | 8,576 7,045 | 494 |  |
| \$12,000 under \$13,000. | 50 | 622, 367 | 8,086 | 8,063 | 1,175 |  | 9,238 | 1, 152 |  |
| \$13,000 under \$14,000 | 20 | 270, 823 | 4,237 | 3,968 | 707 |  | 4,675 | 438 |  |
| \$14,000 under \$15,000 | 31 | 448,063 | 7,865 | 7,146 | 1,523 |  | 8,669 | 804 |  |

${ }^{1}$ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
${ }_{3}{ }_{3}$ Nontaxable. Specific exemptions exceed net income.
${ }^{3}$ Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 18-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

NORTH DAKOTA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$15,000 under \$20,000. | 60 | \$1,016, 483 | \$23, 339 | \$18, 318 | \$6,753 |  | \$25, 071 | \$1,732 |  |
| \$20,000 under $\$ 25,000$. | 37 | 825,652 | 28, 297 | 17, 873 | 12,732 |  | 30,605 | 2,308 |  |
| \$25,000 under $\$ 30,000$. | 13 | 351, 603 | 14,466 | 6,551 | 8,455 |  | 15, 006 | 540 |  |
| \$30,000 under $\$ 40,000$ | 12 | 410,398 | 26,213 | 13,629 | 14,975 |  | (38) 204 | 2,391 | ------------ |
| \$40,000 under \$ $\$ 50,000$ | 3 | (3) |  | ${ }^{(3)}$ |  |  |  |  | --.....-.-.- |
| \$50,000 under $\$ 60,000$ |  |  |  |  |  |  |  |  |  |
| \$60,000 under $\$ 70,000$ | 1 | (3) | (3) | (3) | (3) | (3) | ( ${ }^{\text {) }}$ | (3) |  |
| \$80,000 under \$ $\$ 90,000$ |  |  |  |  |  |  |  |  |  |
| \$90,000 under \$100,000 |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000.. |  |  |  |  |  |  |  |  |  |
| \$150,000 under \$200,000. |  |  |  |  |  |  |  |  |  |
| \$200,000 under $\$ 250,000$ |  |  |  |  |  |  |  |  |  |
| \$250,000 under \$300,000.. |  |  |  |  |  |  |  |  |  |
| \$300,000 under \$400,000... |  |  |  |  |  |  |  |  |  |
| \$400,000 under \$500,000.. |  |  |  |  |  |  |  |  |  |
| \$500,000 under $\$ 750,000$ |  |  |  |  |  |  |  |  |  |
| \$750,000 under \$1,000,000 |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000 |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under \$3,000,000 |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| $\$ 4,000,000$ under $\$ 5,000,000$ $\$ 5,000,000$ and over |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |
| Classes grouped. |  |  | 16,822 |  | 6, | \$6,368 | 1,392 | 500 |  |
| Total <br> Nontaxable ${ }^{2}$ | 9,710 | 34, 878, 015 | 209,440 | 175, 234 | 54, 280 | 6,368 | 235, 882 | 26,442 |  |
|  | 5,205 | 13,081, 091 |  |  |  |  |  |  |  |
| Taxable.- | 4,505 | 21, 796, 924 | 209,440 | 175, 234 | 54, 280 | 6,368 | 235, 882 | 26,442 | --- |

OHIO


Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

OHIO-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 12\% per cent on capital net loss from sale of assets held more than 2 years |
| $\$ 1,500,000$ under $\$ 2,000,000$ $\$ 2,000,000$ under $\$ 3,000,000$ <br> $\$ 3,000,000$ under $\$ 4,000,000$ <br> $\$ 4,000,000$ under $\$ 5,000,000$ | 9 3 1 | $\begin{aligned} & \$ 15,678,748 \\ & \text { (a) } \\ & \text { (3) } \end{aligned}$ | $\begin{gathered} \$ 3,005,072 \\ \substack{(3) \\ (3)} \end{gathered}$ | $\$ 219,955$ (3) (3) | $\begin{gathered} \$ 2,324,528 \\ \substack{(3) \\ (3)} \end{gathered}$ | \$462,847 (3) (3) | \$3, 007,330 $\substack{3 \\(3) \\(3)}$ | \$2, 258 (3) (3) |  |
| \$5,000,000 and over........ | 1 | $34,724,098$ | $4,903,714$ | 173, 493 | 1, 112, 734 | ${ }_{3,}{ }^{(3)} 818,991$ | $\begin{aligned} & 1,905,218 \\ & 4 \end{aligned}$ | (3) $1,504$ |  |
| Total. | 218,479 | 1,302, 762, 001 | 55, 393, 575 | 12,814, 059 | 30,263, 252 | 14, 472,335 | 57, 549,646 | 1,795, 301 | \$360, 770 |
| Nontaxable ${ }^{2}$ Taxable.. | $\begin{array}{r} 83,812 \\ 134,667 \end{array}$ | $\begin{array}{r} 233,246,499 \\ 1,069,515,502 \end{array}$ | 55, 393, 575 | 12,814, 059 | 30, 263, 252 | 14, 472, 335 | 57, 549,646 | 1,795, 301 | 360, 770 |
| OKLAHOMA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$. | 1,236 | \$705, 301 |  |  |  |  |  |  |  |
| Under \$1,000 | 1, 771 | 38, 496 | \$331 | \$434 |  |  | \$434 | \$103 | - |
| \$1,000 under $\$ 1,000$ under $\$ 2,0000^{2}-$ | 3,491 3,331 | 5,482, 560 | 11, 581 | 15,349 |  |  | 15, 349 | 3, 768 | -........- |
| \$2,000 under $\$ 3,000{ }^{2}$ | 3, 875 | 9, 751, 152 |  |  |  |  |  |  | -.....--- |
| \$2,000 under \$3,000.. | 2, 964 | 7,007, 721 | 28,135 | 37,242 |  |  | 37, 242 | 9,107 | ------------ |
| \$3,000 under $\$ 4,000{ }^{2}$ | 4,974 $\mathbf{2 , 0 7 9}$ | $17,321,646$ $7,507,279$ | 22,653 | 29,825 |  |  | 29,825 | 7,172 |  |
| \$4,000 under \$5,000 ${ }^{2}$ | 1,480 | 6,435, 495 |  |  |  |  | 2,825 | , |  |
| \$4,000 under $\$ 5,000$ | 3, 367 | $15,065,098$ | 34,619 | 45,882 |  |  | 45,882 | 11,263 | ----------- |
| $\$ 5,000$ under $\$ 6,000{ }^{2}$ - $\$ 5,000$ under $\$ 6,000$ | 229 2,316 | $1,236,074$ |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000$ under $\$ 7,000{ }^{2}$ | 2,316 | 12, 661, 472 | 46,284 | 58,568 |  |  | 58,568 | 12,284 | ---------- |
| \$6,000 under $\$ 7,000$ | 1,504 | 9, 717, 552 | 48,627 | 58,924 |  |  | 58,924 | 10,297 | --.---.-...- |
| \$7,000 under $\$ 8,000{ }^{2}$ | 1,097 | 343,414 $8,180,825$ | 50,205 | 58,921 |  |  | 58,921 | 8,716 |  |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

OREGON-Continued

| Income classes | Number ofreturns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2.000 under \$3,000 ${ }^{2}$ - | 2,876 | \$7,047, 787 |  |  |  |  |  |  |  |
| \$2,000 under \$3,000. | 3, 389 | 8.047, 469 | \$31,545 | \$41, 996 |  |  | \$41,996 | \$10, 451 |  |
| \$3,000 under $\$ 4,000{ }^{2}$ | 3, 115 1,754 | $11,007,641$ $6,244,496$ | 20,598 | 27, 237 |  |  | 27, 237 | 6, 639 |  |
| \$4,000 under \$5,000 ${ }^{2}$ | 1, 237 | 5, 368, 258 |  |  |  |  |  |  |  |
| \$ $\$ 4,000$ under $\$ 5,000$ | 2,400 | 10, 705,816 | 29,210 | 38, 494 |  |  | 38,494 | 9,284 |  |
| \$5,000 under $\$ 6,000{ }^{2}$ | 1,617 | 695,681 $8,838,321$ | 32, 052 | 41, 115 |  |  |  |  |  |
| \$6,000 under \$7,000 ${ }^{2}$ | 1.46 | 8, 296,875 | 32, 05 | 41, 15 |  |  | 41,115 | 9,063 |  |
| \$6,000 under $\$ 7,000$. | 1,015 | 6, 565 , 596 | 32,616 | 39,930 |  |  | 39, 930 | 7,314 |  |
| \$7,000 under \$8,000 ${ }^{2}$ | 45 705 | - 335,093 |  |  |  |  |  |  |  |
| \$ $\$ 8,000$ under $\$ 8,000$ - | 705 | 5, 251, 461 | 32, 184 | 38, 290 |  |  | 38, 290 | 6,106 |  |
| \$8,000 under \$9,000.- | 483 | 4, 106, 387 | 30,770 | 35,997 |  |  | 35,997 | 5,227 |  |
| \$9,000 under \$10,000 ${ }^{2}$ | 20 385 |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000. | 385 296 | 3, 655, 960 $3,093,119$ | 32.832 30,007 | 37,787 33,178 | \$1,361 |  | 37,787 34,539 | 4,955 4,532 | ------...-. |
| \$11,000 under \$12,000. | 233 | 2, 676,314 | 31, 378 | 32, 253 | 3, 416 |  | 35, 669 | 4,291 |  |
| \$12,000 under \$13,000. | 177 | 2, 212, 408 | 30,345 | 30, 377 | 4,384 |  | 34, 761 | 4,416 |  |
| \$13,000 under \$14,000. | 176 | 2, 377, 470 | 37,907 | 36, 835 | 6, 163 |  | 42,998 | 5, 091 |  |
| \$14,000 under \$15,000- | 120 | 1,739, 439 | 32, 354 | 31, 018 | 5,991 |  | 37, 009 | 4655 |  |
| \$15,000 under \$20,000. | 388 | 6, 668, 781 | 153, 181 | 124, 643 | 46. 155 |  | 170,798 | 17,617 |  |
| \$20,000 under \$25,000. | 155 | 3, 388, 825 | 114, 844 | 75, 706 | 51,654 |  | 127, 360 | 12, 516 |  |
| \$25,000 under \$30,000. | 79 | 2. 155, 268 | 99, 269 | 53, 920 | 53, 063 |  | 106, 983 | 7,714 |  |
| \$30,000 under $\$ 40,000$ | 111 | 3,776, 511 | 214, 281 | 93, 328 | 133, 565 | \$5, 001 | 231, 894 | 15, 208 | \$2, 405 |
| \$40,000 under \$50,000 | 44 | 1,953, 422 | 140, 213 | 42,399 | 97, 356 | 3, 411 | 143, 166 | 2.514 | 439 |
| \$50,000 under \$80,000 | 35 | 1,865, 682 | 146, 278 | 31, 605 | 94. 464 | 24, 112 | 150, 181 | 2, 304 | 1,599 |
| \$60,000 under \$70,000. | 17 | 1,099, 565 | 107, 727 | 22, 443 | 67,382 | 20,460 | 110, 285 | 2,558 |  |
| \$70,000 under \$80,000.. | 9 | 669, 078 | 78, 300 | 19,097 | 58, 626 | 2, 465 | 80. 188 | 1, 888 |  |
| \$80,000 under $\$ 9000000$ | 12 | $1,008,100$ 372,301 | 114,716 40,557 | $\begin{array}{r}17,008 \\ 3,514 \\ \hline\end{array}$ | 79,456 25,126 | 20,641 12,593 | 117,105 41,233 | 2, 318 | 71 325 |
| \$90,000 under $\$ 100,000$ | 4 16 | $1,372,301$ $1,813,401$ | 40,557 206,165 | 3,514 24,490 | 25,126 102,870 | 12, 593 | 41,233 218,794 | r 1,821 1828 | $\begin{array}{r}\text { 10, } \\ 1025 \\ \hline 801\end{array}$ |
| \$150,000 under \$200,000. | 7 | 1, 257, 561 | 140, 883 | 4, 535 | 13, 493 | 123,358 | 141, 386 | 1,803 | 10,80 |




Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

PENNSYLVANIA-Continued

| Income classes | Number ofreturns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assels held more than 2 years | Total | 25 per cent of tax on earned net income | $\|$$121 / 2$ per <br> cent on <br> capital net <br> loss from <br> sale of assets <br> held more <br> than 2 years |
| \$14,000 under \$15,000. | 1,927 | \$27,976, 607 | \$458, 356 | \$415, 200 | \$96.996 |  | \$512, 196 | \$53, 840 |  |
| \$15,000 under $\$ 20,000$. | 6,350 | 109.543, 128 | 2,465, 010 | 1,941,888 | 772,324 |  | 2, 714, 212 | 249, 202 |  |
| \$20,000 under \$ $\$ 25,000$ | 3, 484 | 77, 681, 849 | 2, 562, 473 | 1,580, 563 | 1, 145, 160 |  | 2, 775, 723 | 213, 250 |  |
| \$ $\$ 25,000$ under $\$ 30,000$ | 2,286 | 62, 201, 638 | 2, 712,460 | 1,386, 735 | 1,526,651 |  | 2,913,386 | 200, 426 |  |
| \$30,000 under \$40,000. | 2,573 | 88, 688, 890 | 5,087, 321 | 2,077,901 | 3, 134, 528 | \$175, 364 | 5,387, 793 | 273, 386 | \$27,086 |
| \$40,000 under \$50,000 | 1,474 | 65, 718, 069 | 4,826, 227 | 1,513,148 | 3, 117,719 | 389, 157 | 5,020,024 | 171, 942 | 21, 855 |
| \$50,000 under $\$ 60,000$ | 871 | 47, 556, 369 | 4,050, 898 | 1,043, 914 | 2, 645, 839 | 534,437 | 4, 224, 190 | 110,457 | 22, 835 |
| \$60,000 under \$70,000 | 640 | 41,360, 006 | 4,052,736 | 876,369 | 2, 618,987 | 685, 221 | 4, 180,577 | 81, 469 | 45,872 |
| \$70,000 under \$ $\$ 80,000$ | 409 | 30, 483, 965 | 3,281. 320 | 581.297 | 2, 143, 995 | 634, 530 | 3, 359, 822 | 61, 344 | 17,158 |
| \$80,000 under \$ $\$ 00000$ | 319 | 26, 865, 881 | 3,097, 842 | 517,279 | 2, 169,042 | 508, 550 | 3,194, 871 | 54, 061 | 42, 968 |
| \$90,000 under \$100,000 | 270 | 25, 620, 731 | 3, 253, 815 | 470, 764 | 2,240,113 | 603, 489 | 3, 314, 866 | 37,037 | 24, 014 |
| \$100,000 under \$150.000 | 627 | 75, 452, 157 | 10,226,769 | 1,305, 728 | 7,082, 685 | 2, 644, 429 | 10,432, 842 | 103, 592 | 102, 481 |
| \$150,000 under \$200,000 | 269 | 46, 434, 950 | 6,764, 621 | 682, 104 | 4, 309, 925 | 1,855,370 | 6, 847, 399 | 44, 541 | 38, 237 |
| \$200,000 under \$250,000 | 133 | 29, 453, 501 | 4,717,316 | 516, 146 | 3, 212, 574 | 1,024, 695 | 4, 753, 415 | 30,725 | 5,374 |
| \$250,000 under $\$ 300,000$ | 81 | 21,891, 429 | 3, 410,499 | 279, 110 | 2, 144, 841 | 1,011,787 | 3, 435, 738 | 19,827 | 5,412 |
| \$300,000 under \$400,090 | 94 | 32, 551, 255 | 5,392,924 | 453, 214 | 3, 674, 226 | 1, 305, 065 | 5,432,505 | 17,966 | 21,615 |
| \$400,000 under \$500,000 | 58 | 26, 305, 531 | 4,343, 891 | 339, 506 | 2, 711,078 | 1, 309, 114 | 4,359,698 | 12.919 | 2,888 |
| \$500,000 under \$750,060 | 44 | 25, 574,483 | 4,052, 229 | 195, 531 | 2, 467, 521 | 1, 437, 337 | 4, 100, 389 | 6, 729 | 1,431 |
| \$750,000 under $\$ 1,090,000$. | 24 | 20, 903, 756 | $\stackrel{4}{4}, 596,222$ | 243, 272 | 2, 305, 987 | 1,054. 505 | 3, 603, 764 | 5,308 | 2,234 |
| \$1,000,000 under \$1,500,000. | 21 | 23, 857. 167 | 3, 536, 357 | 206, 326 | 2, 379, 264 | 1,388, 651 | 3,974, 241 | 4,052 | 35, 832 |
| \$1,500,000 under \$2,000,000. | 10 | 17,646,798 | 2,621, 617 | 54,532 | 1,080, 207 | 1,488, 443 | 2, 623,182 | 1,565 |  |
| \$2,000,000 under $\$ 3,000,000$. | 3 | 7,495, 253 | 1,603,758 | 168,706 | 1,373,397 | 62,896 | 1,604,999 | 1,241 |  |
| \$3,000,0c0 under \$4,000,000 | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ ) | ${ }^{(3)}$ |  |
| \$ $\$ 4,000,000$ under $\$ \$ 5,000,000$ | 4 | 17,416, 817 | 2,596,511 | 27,410 | 1, 102, 969 | 1,466,890 | 2,597, 275 | 764 |  |
| \$5,000,000 and over. | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ ) 40 | ${ }^{(3)} 158$ | (3) | (3) |  |  |
| Classes grouped ${ }^{3}$. |  | 18, 124, 557 | 2, 772,688 | 10, 425 | 1,444, 158 | 1,347, 333 | 2, 801,916 | 591 | 28,637 |
| Total. | 361, 220 | 2, 204, 955,406 | 96,772,465 | 22, 526, 738 | 57, 166, 726 | 20, 327, 769 | 100, 021, 233 | 2, 804, 839 | 443, 929 |
| Nontaxable ${ }^{\text {2 }}$ | 140, 028 | 379, 552, 136 |  |  |  |  |  |  |  |
| Taxable. | 221, 192 | 1,825, 403, 270 | 96, 772, 465 | 22, 526, 738 | 57, 166, 726 | 20, 327, 769 | 100,021, 233 | 2, 804,839 | 443,929 |

## RHODE ISLAND



| 493 | \$287, 683 |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 81 | 47, 229 | \$316 | \$411 |  |  | \$411 | \$95 | ----- |
| 2, 673 | 4, 254, 799 |  |  |  |  |  |  |  |
| 3,516 | 6, 082, 864 | 9,970 | 13, 226 |  |  | 13,226 | 3,256 |  |
| 2,535 | 6, 250, 498 |  |  |  |  |  |  |  |
| 2, 291 | 5, 464, 439 | 20,721 | 27, 419 |  |  | 27,419 | 6,698 | --- |
| 2, 634 | 9, 219, 281 | 17,539 | 23, 188 |  |  | 23, 188 |  |  |
| 1,018 | 4.417, 148 |  | 23, 188 |  |  | 23,180 | 5, 649 |  |
| 2, 046 | 9, 199, 711 | 22,971 | 30, 475 |  |  | 30,475 | 7,504 |  |
| 1,286 | 7,022,641 | 26,785 | 34, 425 |  |  | 34, 425 | 7,640 |  |
| 84 | 541,017 |  |  |  |  |  |  |  |
| 848 | 5, 488, 289 | 26, 160 | 32, 607 |  |  | 32,607 | 6,447 |  |
| 604 | 4, 515,469 | 26,017 | 32, 054 |  |  | 32, 054 | 6,037 |  |
| 34 | 289,535 |  |  |  |  |  |  |  |
| 463 28 | 3,933, 979 | 26, 373 | 31, 963 |  |  | 31,963 | 5,590 |  |
| 385 | 3, 653,529 | 29,564 | 34,900 |  |  | 34,900 | 5,336 |  |
| 328 | 3,429,716 | 32, 041 | 35, 699 | \$1,469 |  | 37, 168 | 5, 127 |  |
| 260 | 2, 979, 677 | 31, 807 | 33, 198 | 3,783 |  | 36, 981 | 5,174 |  |
| 227 | 2, 832, 612 | 35,024 40,994 | 34,964 38,547 | 5, 568 7 7666 |  | 40, 5312 | 5,508 4,919 |  |
| 184 | 2, 672,072 | 42, 202 | 38,563 | 9,266 |  | 45,913 | 4, 919 5,627 |  |
| 620 | 10,715, 896 | 230, 117 | 181,396 | 76,372 |  | 257,768 | 27,651 |  |
| 304 | 6, 833, 741 | 220,958 | 134, 353 | 107, 295 |  | 241, 648 | 20,690 |  |
| 214 | 5, 864, 462 | 247, 659 | 117, 544 | 146, 260 |  | 263, 804 | 16, 145 |  |
| 226 | 7,757, 406 | 430, 757 | 166, 609 | 278,775 | \$12, 128 | 457,512 | 26, 129 | 8626 |
| 148 | 6,582, 332 | 472,328 | 138,750 | 301, 983 | 50,481 | 491, 214 | 15, 112 | 3,774 |
| 94 | 5, 129, 412 | 426, 252 | 92, 085 | 276, 036 | 71, 389 | 439,510 | 12, 539 | 719 |
| 56 | 3, 615, 466 | 339, 360 | 57, 693 | 217, 052 | 71,378 | 346, 123 | 6, 366 | 397 |
| 44 | 3, 305, 755 | 339,954 | 45, 050 | 212,394 | 91, 289 | 348, 733 | 5, 125 | 3,654 |
| 35 | 2, 970,799 | 308, 709 | 28, 506 | 211, 872 | 75,616 | 315, 994 | 5,518 | 1,767 |
| 20 | 1, 856, 337 | 213, 630 | 22, 298 | 153,373 | 51,653 | 227, 324 | 1,776 | 11,918 |
| 64 21 |  | 952,124 535,217 | 92,473 43,610 | 663,658 380,601 | 223, 684 116,392 | 979,815 540,603 | 7,906 2,424 | 19,785 2,962 |
| 21 | 3, 583, 738 $2,868,298$ 2, | 535,217 439,579 | 43,610 39,541 | 380,601 282,945 | 116,392 123,114 | 540,603 445,600 | 2,424 3,585 | 2,962 2,436 |
| 9 | 2,463,971 | 385, 960 | 14, 264 | 298, 571 | 74, 546 | 387, 381 | 1, 421 |  |
| 12 | 4, 207, 768 | 664, 197 | 30, 452 | 467,511 | 172,486 | 670, 449 | 2,972 | 3,280 |
| 4 | 1,716, 697 | 323, 326 | 22, 259 | 290, 308 | 12,295 | 324, 862 | 1,536 |  |
| 6 |  | $\underset{(3)}{546,067}$ | $\underset{(3)}{27,068}$ | ${ }_{(3)}^{250,573}$ | 260, 426 | ${ }_{\text {(3) }}^{547,067}$ | (3) ${ }_{\text {(3) }}$ | ----- |
| 2 | (3) | (3) | (3) | (3) | (3) | (3) | (3) |  |

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

RHODE ISLAND-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000,000 under \$3,000,000. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under $\$ 4,000,000$ |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000. |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over........ |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$-. |  | \$3,386,412 | \$628, 335 | \$35, 869 | \$494, 220 | \$98,776 | \$628, 865 | \$530 |  |
| Total | 25,801 | 176, 225, 164 | 8,093, 013 | 1,731, 459 | 5, 146, 251 | 1,505,653 | 8,383, 363 | 239, 032 | \$51,318 |
| Nontaxable 2 Taxable..... | $\begin{array}{r} 9,717 \\ 16,084 \end{array}$ | $\begin{array}{r} 26,775,660 \\ 149,449,504 \end{array}$ | 8,093, 013 | 1,731,459 | 5, 146, 251 | 1, 505, 653 | 8, 383, 363 | 239,032 | 51,318 |
| SOUTH CAROLINA |  |  |  |  |  |  |  |  |  |
| Under \$1,000 2 | 602 | \$360,382 |  |  |  |  |  |  |  |
| Under $\$ 1,000$ | 20 215 | 12,959 | \$129 | \$167 |  |  | $\$ 167$ | \$38 | --------.- |
| \$1,000 under \$2,000 ${ }^{2}$ | 2,115 | 3,263,714 |  |  |  |  |  |  |  |
| \$1,000 under \$2,000 under $\$ 3,000$ | 1,478 | 2, 557, 728 | 4,462 | 5,937 |  |  | 5,937 | 1,475 | ----------- |
| \$2,000 under $\$ 3,000$ | 1,075 | 2, 519,516 | 9,634 | 12, 776 |  |  | 12,776 | 3, 142 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 1,984 | 6,876,488 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4,000$ | 502 | 1,787, 739 | 6,093 | 8,059 | --..--- |  | 8,059 | 1,966 | ------.-... |
| \$4,000 under $\$ 5,000{ }^{2}$ | 705 | 3, 065,230 |  |  |  |  |  |  |  |
| \$4,000 under $\$ 5,0000$ | 770 97 | $3,446,762$ 522,768 | 7,676 | 10,082 |  |  | 10,082 | 2, 406 | ----------- |
| \$5,000 under $\$ 6,000$ | 545 | 2,977,945 | 9,654 | 12,451 |  |  | 12,451 | 2,797 |  |
| \$6,000 under $\$ 7,000{ }^{2}$ | 47 | 302, 602 |  |  |  |  |  |  |  |
| \$6,000 under $\$ 7,000$ | 368 | $2,381,898$ | 10,320 | 12,808 |  |  | 12,808 | 2,488 | -.--.......- |
| \$7,000 under $\$ 8,000{ }^{2}$ | $\begin{array}{r}29 \\ 257 \\ \hline\end{array}$ | 214,673 $1,917,190$ | 11,145 | 13, 280 |  |  | 13,280 | 2,135 |  |
| \$8,000 under \$9,000 ${ }^{2}$ | 23 | 195,173 | 1,145 |  |  |  | 13,280 | 2, 135 |  |



| Under \$1,000 ${ }^{2}$ | 578 | \$350,630 |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Under \$1,000... | 26 | 12,748 | \$127 | \$163 | \$163 | \$36 |  |
| \$1,000 under \$2,000 | 1,520 | 2, 302, 285 |  |  |  |  |  |
| \$1,000 under \$2,000 | 1,091 | 1,890,419 | 3,321 | 4,418 | 4,418 | 1,097 |  |

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

2 Nontaxable. Specific exemptions exceed net income.
8 Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued
sOUTH DAKOTA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 \%$ per cent on capital net loss from Sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under $\$ 3,000^{2}$ - | 1,532 | \$3, 832, 836 |  |  |  |  |  |  |  |
| \$2,000 under $\$ 3,000$ | 803 | 1,910,763 | \$7,774 | \$10,338 |  |  | \$10, 338 | \$2,564 | -.......-... |
| \$3,600 under $\$ 4,000{ }^{2}$ | 1,601 | 5, 516,782 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4,000$ | 477 511 | 1, 717,416 | 5,852 | 7,674 |  |  | 7,674 | 1,822 | ---.-.-.-.-- |
| \$4,000 under $\$ 5,000$ | 777 | 3, $2,202,655$ | 7,795 | 10,358 |  |  | 10,358 | 2,563 |  |
| \$5,000 under $\$ 6,000^{2}$. | 78 | 420, 521 |  |  |  |  |  |  |  |
| \$5,000 under $\$ 6,000$ | 483 | 2,650,467 | 9,410 | 11,958 |  |  | 11,958 | 2,548 | --.--------- |
| \$6,000 under $\$ 7,000{ }^{2}$ |  | 127,897 |  |  |  |  |  |  |  |
| \$6,000 under $\$ 7,000 \ldots$ | 311 8 | 2, $\begin{array}{r}1010.126 \\ 59,731\end{array}$ | 9, 264 | 10,943 |  |  | 10,943 | 1,679 | -...-..--...- |
| \$:,000 under $\$ 8,000$ | 185 | 1, 381, 807 | 8,164 | 9, 480 |  |  | 9,480 | 1,316 | ----------- |
| \$ $\$ 8,000$ under $\$ 9,0000^{2}$ | 12 | 101,050 |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000 \ldots$ | 136 5 | 1, 152, 815 | 9, 271 | 10,559 |  |  | 10,559 | 1,288 | ----------- |
| \$9,000 under \$10,000.- | 102 | 968, 969 | 8,357 | 9,416 |  |  | 9,416 | 1,059 | -------.-... |
| \$10,000 under \$11,000. | 78 | 819, 264 | 8, 355 | 8,857 | \$383 |  | 9,240 | 885 | -----.--- |
| \$11,000 under \$12,000. | 63 | 721, 791 | 8,230 | 8,448 | 911 |  | 9, 359 | 1,129 | --..--.-. |
| \$12,000 under \$13,000 | 33 | 410, 040 | 5,828 | 5,920 | 796 |  | 6,716 | 888 |  |
| \$13,000 under \$14,000 | 38 | 509, 366 | 8,914 | 8,619 | 1,281 |  | 9,900 | 986 |  |
| \$14,000 under \$15,000 | 26 | 378, 006 | 6,823 | 6,224 | 1,214 |  | 7,438 | 615 | --...-........ |
| \$15,000 under \$20,000 | 85 <br> 25 <br> 1 | 1, 442,033 | 33,699 18,700 | 27,093 12,417 | 9,572 |  | 36, 665 | 2,966 | ----------- |
| \$25,000 under \$ 30,000 | 15 | 418, 027 | 18, 405 | 11,441 | 10,744 |  | 22, 185 | 1,561 780 |  |
| \$30,000 under \$40,000 | 14 | 484, 982 | 30, 869 | 13, 659 | 17,244 | \$999 | 31,902 | 1,033 | ----....---- |
| \$40,000 under \$50,000. | 8 | 353, 801 | 30, 177 | 11,310 | 15,375 | 3,959 | $30,644$ |  | -------.-... |
| \$80,000 under \$70,000 | 3 <br> 1 | ${ }_{(3)} 197,798$ | ${ }_{(3)}^{17,021}$ | ${ }_{(3)}{ }^{\text {3 }}$, 650 | ${ }_{(3)}^{12}, 974$ | ${ }_{(3)}^{2,641}$ | ${ }_{(3)}^{17,265}$ |  |  |
| \$80,000 under \$90,000. |  |  |  |  |  |  |  |  |  |
| \$90000 , under \$100,000 |  |  |  |  |  |  |  |  |  |
| \$100,000 under \$150,000 | 1. | (3) | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }_{(3)}{ }^{(3)}$ |  | (3) | (3) |  |



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

2 Nontaxable. Specific exemptions exceed net income.
${ }^{3}$ Classes grouped to conceal net income and identity of taxpayer.
Note.--Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

TENNESSEE—Continued

| Income classes | Number of returns | Net income ${ }^{\text {I }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$14,000 under \$15,000. | 147 | \$2, 131, 343 | \$35, 433 | \$33, 378 | \$7, 261 |  | \$40,639 | \$5,206 |  |
| \$15,000 under \$20,000. | 605 | 10, 426, 432 | 233, 322 | 186, 117 | 72, 705 |  | 258, 822 | 25, 500 |  |
| \$20,000 under \$25,000. | 323 | 7, 215, 292 | 229,616 | 146, 074 | 111, 423 |  | 257, 497 | 27, 881 |  |
| \$25,000 under \$30,000. | 213 | 5, 807, 463 | 245, 458 | 121, 049 | 141, 834 |  | 262, 883 | 17,425 |  |
| \$30,000 under \$40,000. | 171 | 5, 806, 083 | 323, 069 | 133, 708 | 205, 570 | \$2,963 | 342, 241 | 18, 583 | \$589 |
| \$40,000 under \$50,000. | 107 | 4, 747, 884 | 354, 330 | 121, 195 | 228, 299 | 16,134 | 365, 628 | 10,904 | 394 |
| \$50,000 under \$80,000. | 63 | 3, 441, 777 | 304, 034 | 83, 439 | 193, 205 | 37, 338 | 313, 982 | 9,948 |  |
| \$60,000 under \$ $\$ 70,000$ | 35 | 2, 271, 400 | 220, 490 | 41, 540 | 140, 438 | 46, 323 | 228, 301 | 7,450 | 361 |
| \$70,000 under $\$ 800000$ | 28 | 2, 111, 565 | 221, 658 | 37, 522 | 145, 824 | 45, 189 | 228, 535 | 6, 064 | 813 |
| \$80,000 under \$90,000 | 14 | 1, 192,470 | 137,352 | 17, 191 | 69, 834 | 51,940 | 138,965 | 1,613 |  |
| \$90,000 under $\$ 100,000$ | 13 | 1,238, 322 | 138,046 | 12, 502 | 53, 472 | 73, 581 | 139, 555 | 1,509 |  |
| \$100,000 under \$150,000 | 41 | 4,901, 464 | 625, 958 | 65, 754 | 320, 293 | 250, 081 | 636, 128 | 9,370 | 800 |
| \$150,000 under \$200,000 | 8 | 1,380, 914 | 194,738 | 18,016 | 94, 568 | 83, 689 | 196, 273 | 1,535 |  |
| \$200,000 under \$250,000- | 7 | 1,577,603 | 246, 889 | 18,842 | 165, 108 | 64, 676 | 248,626 | 1,609 | 128 |
| \$250,000 under \$300,000 | 4 | 1,094,922 | 161, 319 | 17, 503 | 73, 015 | 71, 880 | 162,398 | 1, 079 | ....... |
| \$300,000 under \$ $\$ 400,000$ | 4 | 1,378, 383 | 179,741 | ${ }^{\text {(3) }} 634$ | 66,393 | 113. 122 | 180, 149 | (3) 408 | ----------- |
| \$400,000 under \$500,000. | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ |  | ${ }^{(3)}$ |  | -............- |
| \$500,000 under \$750,000. | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ |  |  |  | ${ }^{(3)}$ |  | -...........- |
| \$750,000 under \$1,000,000 | 3 | 2,640, 033 | 334,878 | 4,818 | 15,318 | 315, 218 | 335, 354 | 476 |  |
| \$1,000,000 under \$1,500,000 | 3 | 3, ${ }_{(3)}$ (3)235 | $\underset{(3)}{486,478}$ | ${ }_{\text {(3) }}^{3,023}$ | ${ }_{(3)}^{63,695}$ | $\underset{(3)}{419,832}$ | 486, 550 | $\text { (3) } 72$ | ----------- |
| $\$ 1,500,000$ under $\$ 2,000,000$. $\$ 2,000,000$ under $\$ 3,000,000$. | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ |  |  | ${ }^{(3)}$ |  |  | ----------- |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000. |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$. |  | 3,117,649 | 517, 484 | 32,942 | 311, 208 | 174,351 | 518, 501 | 1,017 |  |
| Total. | 35, 039 | 190, 287, 682 | 5,624, 112 | 1,601,613 | 2,500, 197 | 1,766, 317 | 5, 868, 127 | 240, 930 | 3,085 |
| Nontaxable ${ }^{2}$ - | 15, 114 | 42, 345, 034 |  |  |  |  |  |  |  |
| Taxable.-- | 19,925 | 147,942, 648 | 5,624, 112 | 1,601,613 | 2,500, 197 | 1,766,317 | 5, 868, 127 | 240, 930 | 3,085 |

TEXAS


Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

TEXAS-Continued

| Income classes | Number of returns | Net income ${ }^{\text {1 }}$ | Net tax after tax credits | Tax before tas credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per <br> cent on <br> capital net <br> loss from <br> sale of assets <br> held more <br> than 2 years | Total | 25 per cent of tax on earned net income | l21/2 per cent on capital net loss from sale of assets held more than 2 years |
| $\$ 1,500,000$ under $\$ 2,000,000$. $\$ 2,000,000$ under $\$ 3,000,000$ | 2 | \$3, 539, 848 | \$451, 235 | ----- | \$51, 290 | \$400, 000 | \$451, 290 | \$55 | -...........- |
| \$3,000,000 under $\$ 4.0000,000$. |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over......... |  |  |  |  |  | .......... | --.----...... |  |  |
| Total. | 112, 273 | 580, 239, 493 | 14, 401, 968 | \$5, 808, 573 | 6, 998, 934 | 2, 200, 465 | 15, 007, 972 | 586, 277 | \$19,727 |
| Nontaxable ${ }^{2}$ Taxable. | $\begin{aligned} & \hline 41,607 \\ & 70,666 \end{aligned}$ | $\begin{aligned} & 114,083,866 \\ & 466,155,627 \end{aligned}$ | 14, 401, 968 | 5, 808, 573 | 6,998,934 | 2, 200,465 | 15,007, 972 | 586, 277 | 19,727 |
| UTAH |  |  |  |  |  |  |  |  |  |
| Under $\$ 1,000^{2} \ldots \ldots$ | 465 | \$314, 360 |  |  |  |  |  |  |  |
| Under $\$ 1,000$ | - $\begin{array}{r}16 \\ 2,301\end{array}$ | $\begin{array}{r} 8,117 \\ 3,440,405 \end{array}$ | \$79 | \$104 |  |  | \$104 | \$25 | -............ |
| \$1,000 under $\$ 2,000-$ | 1,775 | 3, 063,624 | 4,795 | 6, 393 | -------- |  | 6,393 | 1,598 | , |
| \$2,000 under $\$ 3,0000^{2}$ | 1,286 1,127 | $3,246,715$ <br> $2,613,217$ | 9,477 | 12,620 |  |  | 12,620 | 3,143 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 1,618 | 5,725,779 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4.0000$ | ${ }^{507}$ | 1, 115,175 | 5,432 | 7,221 |  |  | 7,221 | 1,789 |  |
| \$4,000 under \$5,000. | 695 762 | 3, 320,800 | 7,420 | 9,890 |  |  | 9,890 | 2,470 | -..-.-.--..- |
| \$5,000 under $\$ 6,000 \ldots$ | 540 51 | 2, ${ }^{35151,498}$ | 8,572 | 10,987 |  |  | 10,987 | 2,415 |  |
| \$6,000 under $\$ 87,0000^{-}$ | 378 35 3 | 2, 447,607 | 10,028 | 12,301 |  |  | 12,301 | 2, 273 | .....-...... |
| \$7,000 under $\$ 8,000$ | 300 | 2, 243,314 | 11,040 | $13,3 \overline{36}$ |  |  | $13,361^{-1}$ | 2, ${ }^{-12}{ }^{1}$ |  |
| \$8,000 under \$9,000 ${ }^{2}$ | 25 | 212, 548 |  |  |  |  |  |  |  |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

VERMONT—Continued

| Income classes | Number ofreturns | Net income ${ }^{\text {1 }}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under \$3,000 | 1,047 | \$2, 481, 875 | \$9,337 | \$12, 391 |  |  | \$12, 391 | \$3, 054 |  |
| \$3,000 under \$4,000 ${ }^{2}$ | 1,114 | 3, 980, 216 |  |  |  |  |  |  |  |
| \$3,000 under \$4,000. | 542 | 1, 926, 461 | 5,707 | 7,538 |  |  | 7,538 | 1,831 | -.--------- |
| \$4,000 under \$5,000 ${ }^{2}$ | 519 | 2, 254, 231 |  |  |  |  |  |  |  |
| \$4,000 under \$5,000-- | 691 93 | 3, 103, 128 | 6,668 | 8,858 |  |  | 8,858 | 2, 190 | -.-.......... |
| \$5,000 under $\$ 86,000{ }^{2}$ | $\begin{array}{r}93 \\ 483 \\ \hline 8\end{array}$ | 498,938 $2,633,894$ | 9,533 | 12,184 |  |  | 12,184 | 2, 651 |  |
| \$6,000 under $\$ 7,000{ }^{2}$ | 42 | 272,418 |  |  |  |  |  |  |  |
| \$6,000 under \$7,000 | 347 | 2, 2550.538 | 10,601 | 12, 757 |  |  | 12,757 | 2,156 | ----..--..-- |
| \$7,000 under \$8,000 ${ }^{2}$ | 24 | 180.003 |  |  |  |  |  |  |  |
| \$7,000 under $\$ 8,000$ under $\$ 9000$ | 236 20 | 1, 762, 654 | 9, 779 | 11, 575 |  |  | 11,575 | 1,796 | ----------- |
| \$8,000 under $\$ 8,0000^{2}$ | $\begin{array}{r}20 \\ 154 \\ \hline\end{array}$ | 168,935 $1,304,363$ | 8, 4:33 | 9,967 |  |  | 9,967 | 1,514 |  |
| \$9,000 under $\$ 10,000^{-}$ | - 20 | 1, 190,378 | 8, 4 ,3 |  |  |  |  | 1, 514 |  |
| \$9,000 under $\$ 10,000$... | 128 | 1, 207, 151 | 10,454 | 11,760 |  |  | 11,760 | 1,306 |  |
| \$10,000 under \$11,000. | 102 | 1, 068,560 | 8,663 | 9, 496 | \$461 |  | 9,957 | 1,294 |  |
| \$11,000 under \$12,000 | 71 | 813,493 | 7,985 | 7,819 | 1,021 |  | 8,840 | 855 | ....-.-.-...- |
| \$12,000 under \$13,000. | 76 | 946, 189 | 11, 398 | 11,077 | 1,841 |  | 12,918 | 1,520 | -...-----.. |
| \$13,000 ander \$14,000. | 66 | 890.680 | 12, 640 | 11, 321 | 2, 297 |  | 13, 618 | 978 | -------.---- |
| \$14,000 under \$15,000. | 55 | 798, 076 | 11, 405 | 10, 143 | 2,750 |  | 12, 893 | 1,488 | -------..... |
| \$15,000 under \$20,000. | 162 | 2, 789,595 | 57, 724 | 43, 970 | 19, 290 | , | 63.260 | 5,536 | --.-------- |
| \$20,000 under \$25,000 | 70 | 1,570. 606 | 48,679 56,387 | 27,623 26,697 | 24,625 33,493 |  | 52,248 <br> 60 <br> 190 | 3,569 |  |
| \$25,000 under \$30,000. | 49 | 1,347, 290 | 56, 387 | 26,697 | 33, 493 |  | 60, 190 | 3, 803 |  |
| \$30,000 under \$40,000. | 43 | 1,459, 840 | 77,372 | 26,783 | 50, 152 | \$3, 816 | 80,751 | 3, 286 | $\$ 93$ |
| \$40,000 under \$50,000.. | 28 | 1, 224, 865 | 81, 326 | 21,012 | 54, 253 | 9, 802 | 85, 067 | 3,741 |  |
| \$50,000 under \$60,000 | 15 9 | $\begin{aligned} & 798,359 \\ & 58 \end{aligned}$ | 66,716 56,321 | 17,918 14,533 | 51,292 |  | 69,228 58,391 | 2,021 2,070 | 491 |
| \$ $\$ 70,000$ under $\$ 70,000$ | 9 4 | 582,138 294,829 | 56,321 29,391 | 14,533 3,456 | 42, 304 | 1,554 3,105 | 58,391 29,688 | 2,070 | --------------- |
| \$70,000 under $\$ 80,000$. | 4 | 294,829 345,357 | 29,391 38,449 | 3,456 5,521 | 23,696 | 3,105 9,747 | 29,688 38,964 | $\stackrel{297}{515}$ |  |
| \$90,000 under \$100,000 | 3 | 289, 494 | 33, 226 | 1,620 | 29, 120 | 2, 530 | 33, 270 | 17 | 27 |
| \$100,000 under \$150,000- | 9 | 1,047, 588 | 132,080 | 11,458 | 92, 676 | 29, 113 | 133, 247 | 1,167 |  |
| \$150,000 under \$200,000 | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ |  | ${ }_{(3)}$ | ${ }^{(3)}$ | -...-...-...- |
| \$200,000 under \$250,000. | 1 | $\left({ }^{3}\right)$ | ${ }^{(3)}$ |  | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | (3) |  |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

VIRGINIA-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax aiter tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 121/2 per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years |
| \$15,000 under \$20,000. | 543 | \$9,338,748 | \$178, 439 | \$133, 522 | \$64, 898 |  | \$198, 420 | \$19,981 |  |
| \$20,000 under \$25,000 | 288 | 6, 405, 805 | 198, 008 | 114, 217 | 97,238 |  | 211,455 | 13,447 |  |
| \$25,000) under \$ \$30,000- | 164 | 4, 460, 020 | 180, 574 | 81,188 | 108,497 |  | 189,685 | 8,811 |  |
| \$30,000 under \$40,000. | 166 | 5, 665, 061 | 298,018 | 109, 034 | 200, 442 | \$5,407 | 314, 883 | 15, 396 | \$1,469 |
| \$40,000 under $\$ 50,000$ - | 83 | 3, 680, 143 | 243, 027 | 62,710 | 181, 533 | 8,300 1380 | 252, 543 | 9, 401 | 115 |
| \$50,000 under \$60,000 | 43 39 | $2,345,997$ $2,502,963$ | 191, 531,621 | 43,915 48,628 | 139,562 171,227 | 13,380 28,564 | 196,857 248,419 | 5,322 | 311 |
| \$70,000 under \$ $\$ 0,000$. | 23 | 1, 735, 668 | 179, 472 | 25,323 | 120, 255 | 36, 101 | 181, 679 | 2,207 |  |
| \$ 880,000 under $\$ 90,000$ | 19 | 1, 604, 235 | 189, 718 | 32, 230 | 128, 579 | 32,990 | 193, 799 | 3,908 | 113 |
| \$90,000 under \$100,000 | 17 | 1,592,939 | 194, 468 | 22,089 | 138,781 | 36, 223 | 197, 093 | 2,011 | 614 |
| \$100,000 under \$150,000 | 26 | 3, 259,847 | 454, 340 | 54, 299 | 304, 210 | 99,785 | 458, 294 | 3,954 |  |
| \$150,000 under \$200,000. | 9 | 1, 558, 954 | 235, 754 | 20, 597 | 182, 326 | 34, 098 | 237, 021 | 1,267 | ------------ |
| \$200,009 under $\$ 250000000$ | $\begin{array}{r}7 \\ 2 \\ \hline\end{array}$ | 1,597, 530 | 236,610 99,799 | 10,341 9,617 | 164,518 90 | 62, 784 | 237, 643 | 1, 033 | -------...- |
| \$250,000 under $\$ 300,000$ | 2 4 4 | 536, $1,403,002$ | 99,799 242,332 | 9,617 $\mathbf{2 5 , 4 7 0}$ | 90,370 169,385 | 161 48,659 | 100,148 243,514 | 149 1,182 | -1.-..-........ |
| \$400,000 under $\$ 500,000$ | 2 | 1988,801 | 163, 352 | 15,685 | 92, 567 | 55, 321 | 163, 573 | , 221 | --.-.-...-...- |
| \$500,000 under $\$ 750,000$ | 2 | 1,157,069 | 192, 811 | 18, 092 | 107, 754 | 67, 610 | 193, 456 | 645 | --...-...--- |
| \$750,000 under \$1,000,000 | 2 | 1, 827, 610 | 273, 084 | 14,705 | 99,602 | 159,273 | 273, 580 | 496 | ----------- |
| \$1,000,000 under \$1,500,000. |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000. |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under \$8,000,000. |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over. |  |  |  |  |  |  |  |  |  |
| Total. | 37,619 | 181, 750, 013 | 4, 408, 983 | 1, 319,476 | 2, 588, 621 | 688,656 | 4, 596, 753 | 185, 148 | 2,622 |
| Nontaxable ${ }^{2}$. | 17,459 | 48, 394, 724 |  |  |  |  |  |  |  |
| Taxable. | 20,160 | 133, 355, 289 | 4, 408, 983 | 1,319,476 | 2,588, 621 | 688, 656 | 4, 596, 753 | 185, 148 | 2,622 |



WASHINGTON-Continued


| \$8,000 under \$9,000 | 398 | 3,381, 642 | 19,903 | 24,078 |  |  | 24, 078 | 4, 175 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$9,000 under \$10,000 ${ }^{2}$ | 57 | 543, 678 |  |  |  |  |  |  |  |  |
| \$9,000 under \$10,000. | 299 | 2,841, 135 | 20,331 | 23,826 |  |  | 23,826 | 3,495 |  |  |
| \$10,000 under \$11,000. | 279 | 2,921, 783 | 21, 246 | 23, 239 | \$1, 289 |  | 24, 528 | 3, 282 |  |  |
| \$11,000 under \$12,000. | 215 | 2, 469, 419 | 20, 650 | 20,235 | 3, 126 |  | 23, 361 | 2,711 |  |  |
| \$12,000 under \$13,000. | 162 | 2, 019,348 | 21, 175 | 19,965 | 3,958 |  | 23, 923 | 2, 748 |  |  |
| \$13,000 under \$14,000 | 161 | 2, 174,983 | 25, 888 | 22,579 | 5,904 |  | 28,483 | 2,595 |  |  |
| \$14,000 under \$15,000. | 122 | 1, 770, 422 | 20,933 | 18, 250 | 6,073 |  | 24,323 | 3,390 |  |  |
| \$15,000 under \$20,000. | 372 | 6,413,048 | 116,383 | 85, 565 | 45, 145 |  | 130, 710 | 14,327 |  |  |
| \$20,000 under \$25,000. | 217 | 4, 817, 929 | 136.784 | 74, 310 | 72, 083 |  | 146, 393 | 9, 609 |  |  |
| \$25,000 under \$30,000 | 121 | 3, 285, 695 | 132,024 | 61, 881 | 80, 208 |  | 142, 089 | 10, 065 |  |  |
| \$30,000 under \$40.000- | 141 | 4, 816, 425 | 254, 530 | 92, 419 | 169, 714 | \$4, 654 | 266, 787 | 11, 666 | \$591 |  |
| \$40,000 under \$50,000. | 66 | 2,965, 647 | 195, 734 | 50, 027 | 140, 473 | 12,711 | 203, 211 | 7, 105 | 372 |  |
| \$50,000 under \$60,000. | 44 | 2, 388, 179 | 194,872 | 43, 388 | 139,492 | 19,520 | 202, 400 | 3, 169 | 4,359 |  |
| \$60,000 under \$70,000 | 22 | 1,411,981 | 125, 166 | 19,271 | 69,855 | 37, 645 | 126, 771 | 1,605 |  |  |
| \$70,000 under \$80,000 | 12 | 904,719 | 92,687 | 9, 376 | 72, 602 | 12,788 | 94,766 | 1,639 | 440 |  |
| \$80,000 under \$90,000- | 15 | 1,263,246 | 148,053 | 24, 324 | 108, 062 | 18,649 | 151, 035 | 2, 838 | 144 |  |
| \$90,000 under $\$ 100,000$ | 10 | 950,846 | 109, 156 | 14, 820 | 71,433 | 25,542 | 111, 795 | 2,639 |  |  |
| \$100,000 under \$150,000 | 23 | 2, 810, 955 | 354, 143 | 26,610 | 226, 230 | 104,619 | 357,459 | 2, 645 | 671 | H |
| \$150,000 under \$200,000. | 17 | 2, 906, 133 | 373, 647 | 17,636 | 264, 094 | 119, 088 | 400, 818 | 1,163 | 26,008 | 5 |
| \$200,000 under \$250,000 |  |  |  |  |  |  |  |  |  | - |
| \$250,000 under \$300,000 | 4 | 1,078,469 | 190, 013 |  |  | 15,679 |  | 13, 154 | .-- | $\square$ |
| \$300,000 under $\$ 400,000$ - | 2 | (3) | ${ }^{(3)}$ | (3) ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | $\begin{aligned} & (3) \\ & (3) \end{aligned}$ | (3) | -3)---- | ${ }_{3}$ |
| \$750,000 under $\$ 1,000,000$ |  |  |  |  |  |  |  |  |  | $\bigcirc$ |
| \$1,000,000 under \$1,500,000 |  |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000. |  |  |  |  |  |  |  |  |  | 1 |
| \$2,000,000 under \$3,000,000 |  |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  | 3 |
| \$4,000,000 under \$5,000,000 |  |  |  |  |  |  |  |  |  | 4 |
| \$5,000,000 and over.. |  |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ |  | 1,159,654 | 193,764 | 17, 158 | 136, 104 | 44, 254 | 197, 516 | 519 | 3,233 | - |
| Total. | 30,643 | 140, 128, 751 | 2,920, 822 | 906, 059 | 1, 773, 092 | 415, 149 | 3, 094, 300 | 137, 660 | 35,818 | 気 |
| Nontarable ${ }^{2}$ |  | 39, 884, 157 |  |  |  |  |  |  |  |  |
| Tarable | 16,367 | 100, 244, 594 | 2, 920, 822 | 906, 059 | 1,773, 092 | 415, 149 | 3, 094, 300 | 137, 660 | 35,818 |  |
| WISCONSIN |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000 ${ }^{2}$ | 5,058 | \$3, 027,856 |  |  |  |  |  |  |  |  |
| Under \$1,000 | 5, 298 15,388 | 23,503,540 | \$1,305 | \$1,740 |  |  | \$1,740 | \$435 |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
| 1 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. <br> ${ }^{2}$ Nontaxable. Specific exemptions exceed net income. <br> Classes grouped to conceal net income and identity of taxpayer. <br> Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.) |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |

WISCONSIN-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax credits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | 12 $1 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 121/2 per cent on capital net loss from sale of assets held more than 2 years |
| \$2,000 under \$3,000 ${ }^{2}$ | 12,825 | \$31, 989, 416 |  |  |  |  |  |  |  |
| \$2,000 under \$3,000 | 9,228 | 21, 758, 495 | \$83, 779 | \$111,557 |  |  | \$111, 557 | \$27, 778 | ---....----- |
| \$3,000 under \$4,000 ${ }^{2}$ | 10, 343 | 35, 556, 544 |  |  |  |  |  |  |  |
| \$3,000 under $\$ 4,000-\ldots$ | 4,847 <br> 3,048 | $17,422,976$ $13,270,473$ | 61, 543 | 81,034 |  |  | 81,034 | 19,491 | -..--------- |
| \$4,000 under $\$ 5,000$ | 6,377 | 28, 640, 569 | 73,002 | 97,316 | ------- |  | 97,316 | 24, 314 | ------.---- |
| \$5,000 under $\$ 6,000^{2}$ | 442 | 2, 381, 101 |  |  |  |  |  |  |  |
| \$5,000 under \$6,000 | 3,917 | 21, 427, 855 | 74,864 | 96, 853 |  |  | 96, 853 | 21,989 | ----------- |
| \$6,000 under $\$ 7,000{ }^{2}$ | - 212 | $1,366,747$ $17,095,571$ | 79, 101 | 97,617 |  |  | 97, 617 | 18, 516 |  |
| \$7,000 under $\$ 8,000{ }^{2}$ | 2, 129 | 17,965,623 | 78,101 | 9,017 |  |  | 97,017 | 18, 16 |  |
| \$7,000 under $\$ 8,000$ | 1,939 | 14, 462, 269 | 81,076 | 97,830 |  |  | 97,830 | 16,754 | ----------- |
| \$8,000 under $\$ 9,000{ }^{2}$ | 69 1,414 | 584,920 $11,988,628$ |  |  |  |  |  |  |  |
| \$8,000 under $\$ 9,000$ | 1,414 | 11, 988, 544,527 | 81,919 | 97, 296 |  |  | 97, 296 | 15, 377 | ----------- |
| \$9,000 under \$10,000.. | 1,081 | 10, 245,446 | 81, 732 | 95,972 |  |  | 95, 972 | 14,240 |  |
| \$10,000 under \$11,000. | 821 | 8,617,656 | 77,552 | 85, 704 | \$4, 115 |  | 89, 819 | 12,267 |  |
| \$11,000 under \$12,000. | 697 | $8,017,220$ | 87,381 | 88, 998 | 10, 593 |  | 99, 591 | 12, 210 | ..---.-...... |
| \$12,000 under \$13,000. | 565 | 7,051, 490 | 85, 137 | 82,755 | 13,893 |  | 96,648 | 11,511 | -...-.-........ |
| \$13,000 under \$14,000 | 439 | 5, 927, 381 | 79, 863 | 75, 894 | 15,222 |  | 91, 116 | 11, 253 | .....-...- |
| \$14,000 under \$15,000. | 396 1,213 | $5,730,291$ $20,854,720$ | 88,627 448,391 | 81,176 357,133 | 19,927 |  | 101,103 503,562 | 12,476 55,171 | -...--.....- |
| \$20,000 under \$25,000. | 1,649 | 14, 447, 447 | 447, 128 | 271, 516 | 219, 742 |  | 491, 258 | 44,130 |  |
| \$25,000 under \$30,000. | 397 | 10, 855, 025 | 463, 309 | 231, 050 | 267, 319 |  | 498, 369 | 35, 060 |  |
| \$30,000 under \$40,000. | 420 | 14, 459, 668 | 796, 716 | 311, 798 | 519,857 | \$17,998 | 849, 653 | 51,568 | \$1,369 |
| \$40,000 under \$50,000. | 214 | 9, 569, 143 | 358, 539 | 198, 191 | 138,660 | 55,915 | 392, 766 | 33, 681 | 546 |
| \$50,000 under $\$ 60,000$. | 132 | 7,213, 952 | 603,213 | 159,598 | 415, 813 | 72,371 | 647, 782 | 20,048 | 24, 521 |
| \$60,000 under \$70,000 | 85 | 5, 436, 937 | 509, 388 | 88,720 | 334, 788 | 105, 063 | 528,571 | 15,715 | 3,470 |
| \$70,000 under $\$ 80,000$ | 69 | 5, 144, 654 | 514,313 | 74, 372 | 352, 085 | 112, 583 | 539, 050 | 9,289 | 15,448 |
| \$80,000 under $\$ 90,000$ - | 39 30 | 3,289,736 | 361, 259 | 54,871 | 254, 330 | 68,625 88,342 | 377,826 340,612 | 7,242 | 9,325 11,820 |
| \$100,000 under $\$ 150,000$ | 77 | 9, 300,081 | 1,189, 769 | 111,352 | 881,661 | 243,169 | 1,236,182 | 5,03 14,389 | 32,024 |
| \$150,000 under \$200,000. | 39 | 6,728, 383 | -947, 168 | - 80,015 | 586, 924 | 300, 321 | -976, 260 | 7,974 | 21, 118 |



Table 9.-Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net tax, tax before tax credits, and tax credits-Continued

WYOMING-Continued

| Income classes | Number of returns | Net income ${ }^{1}$ | Net tax after tax credits | Tax before tax credits |  |  |  | Tax eredits |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Normal tax | Surtax | $121 / 2$ per cent on capital net loss from sale of assets held more than 2 years | Total | 25 per cent of tax on earned net income | 12 12 per cent on capital net loss from sale of assets held more than 2 years |
| \$15,000 under \$20,000. | 76 | \$1,296, 104 | \$32,493 | \$26, 129 | \$8,365 |  | \$34, 494 | \$2, 001 |  |
| \$20,000 under $\$ 25,000$ | 35 | 773,167 | 23, 991 | 14,693 | 11, 480 |  | 26, 173 | 2,182 | ----------- |
| \$25,000 under \$30,000 | 19 | 508, 986 | 22,613 | 11, 879 | 12,085 |  | 23, 964 | 1,351 |  |
| \$30,000 under \$40,000. | 15 | 520, 043 | 32, 145 | 13, 826 | 19,361 |  | 33, 187 | 1,013 | \$29 |
| \$40,000 under \$50,000. | ${ }_{6}^{6}$ | 267,934 | 20, 205 | 7,804 | 13, 119 | \$952 | 21,875 | 1,670 |  |
| \$50,000 under \$60,000. | 6 | 331, 251 | 30, 305 | 7,691 | 18, 498 | 4,406 | 30, 595 | 290 |  |
| \$60,000 under \$70,000. | 3 | 187, 368 | 16,701 | (3),372 | 8,627 | 6, ${ }^{\text {3, }} 221$ | 17, 220 | (3) 519 |  |
| \$70,000 under $\$ 800,000$ | 2 | ${ }^{(3)}{ }^{(3)}$ | $(3)$ $(3)$ | ${ }_{(3)}{ }^{(3)}$ | ${ }^{(3)}$ | ${ }_{(3)}^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ |
| $\$ 80,000$ under $\$ 90,000$. <br> $\$ 90,000$ under $\$ 100,000$ | 1 | ${ }^{3}$ ) | ${ }^{(3)}$ |  | $\left.{ }^{3}\right)$ |  | (3) |  |  |
| \$100,000 under \$150,000 | 1 | (3) | (3) | (3) | (3) |  | (3) | (3) | ---- |
| \$150,000 under $\$ 200,000$ | 1 | (3) | (3) |  |  | (3) | (3) |  |  |
| \$200,000 under \$250,000. | 1 | (3) | (3) | (3) | (3) | (3) | (3) | (3) | --..-..------ |
| \$250,000 under $\$ 300,000$ |  |  |  |  |  |  |  |  |  |
| \$300,000 under \$400,000-- |  |  |  |  |  |  |  |  | ---.-.------ |
| \$400, 000 under $\$ 500,000$. |  |  |  |  |  |  |  |  |  |
| \$500,000 under \$750,000- |  |  |  |  |  |  |  |  |  |
| \$750,000 under \$1,000,000. |  |  |  |  |  |  |  |  |  |
| \$1,000,000 under \$1,500,000. |  |  |  |  |  |  |  |  |  |
| \$1,500,000 under \$2,000,000 |  |  |  |  |  |  |  |  |  |
| \$2,000,000 under $\$ 3,000,000$ |  |  |  |  |  |  |  |  |  |
| \$3,000,000 under \$4,000,000. |  |  |  |  |  |  |  |  |  |
| \$4,000,000 under \$5,000, 000 |  |  |  |  |  |  |  |  |  |
| \$5,000,000 and over...- |  |  |  |  |  |  |  |  |  |
| Classes grouped ${ }^{3}$ - |  | 714, 304 | 85, 167 | 6,588 | 35, 629 | 45,247 | 87,464 | 115 | 2,182 |
| Total. | 8,622 | 33, 233, 249 | 372, 128 | 211,748 | 132,699 | 56,826 | 401,273 | 26,934 | 2,211 |
| Nontaxable ${ }^{2}$ |  | 9,273, 961 |  |  |  |  |  |  |  |
| Taxable---- | 5,261 | 23, 959, 288 | 372, 128 | 211,748 | 132, 699 | 56,826 | 401, 273 | 26,934 | 2,211 |

${ }^{1}$ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted. 2 Nontaxable. Specific exemptions exceed net income.
${ }^{3}$ Classes grouped to conceal net income and identity of taxpayer.
Note.-Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 10.-Individual returns, by States and Territories, for the years 1916 to $1928^{1}$ - Number of returns, net income, and tax

UNITED STATES

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | A verage | 'rotal | A verage |
| 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 |
| 1926 | 4, 138,092 | 21,958, 505,649 | 5,306. 00 | 732, 470, 790 | 177.00 |
| 1927 | 4, 101, 547 | 22, 545, 090, 553 | 5, 496.73 | 830, 639, 434 | 202.52 |
| 1928 | 4,070, 851 | 25, 226, 326, 912 | 6,196.81 | 1, 164, 254, 037 | 285.99 |

## 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. | 38,988 | 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 | 159, 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 |
| 1926 | 28,540 | 136, 523, 003 | 4,784.00 | 2,449, 196 | 86.00 |
| 1927 | 27, 992 | 133, 224, 614 | 4,759,38 | 2,455, 166 | 87.71 |
| 1928 | 26,891 | 142, 167, 220 | 5,286. 79 | 4, 085, 792 | 150.08 |

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 |  |  |  |  |  |
| 1922 ? |  |  |  |  |  |
| $1923{ }^{2}$ |  |  |  |  |  |
| $1924{ }^{2}$ |  |  |  |  |  |
| $1925{ }^{2}$ |  |  |  |  |  |
| $1926{ }^{2}$ |  |  |  |  |  |
| $1927{ }^{2}$ |  |  |  |  |  |
| $1928{ }^{2}$ |  |  |  |  |  |

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 |
| 1926 | 10,509 | 41, 716, 578 | 3, 970.00 | 498,896 | 47.00 |
| 1927 | 11, 059 | 45, 837, 158 | 4, 144.78 | 697, 800 | 63. 10 |
| 1928. | 11,527 | 58, 368, 659 | 5, 063.64 | 1,600, 308 | 138.83 |

[^33]Table 10.-Individual returns, by States and Territories, for the years 1916 to 1928 1-Number of returns, net income, and tax-Continued

ARKANSAS

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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 |
| 1926 | 19,363 | 84, 661,070 | $4,372.00$ | 1,481, 272 | 77.00 |
| 1927 | 17,331 | 75, 553, 896 | 4, 359.47 | 1,339, 952 | 77.32 |
| 1928. | 16, 660 | 71, 689, 792 | 4,303.10 | 877, 747 | 52.69 |

CALIFORNIA

| 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 |
| 1926 | 315, 344 | 1,571,673, 688 | 4,984.00 | 46, 238, 346 | 147.00 |
| 1927 | 315, 566 | 1, 582, 576, 258 | 5,015.04 | 46, 044, 994 | 145.91 |
| 1928. | 316, 738 | 1, 765, 573, 139 | 5, 574. 23 | 63, 707, 136 | 201.14 |

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, 503 | 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 |
| 1926 | 35,110 | 154, 804, 655 | 4,409.00 | 2,959, 248 | 84.00 |
| 1927 | 31,727 | 148,473, 486 | 4, 679.72 | 3, 307, 180 | 104.24 |
| 1928 | 31, 091 | 158,931, 875 | 5, 111.83 | 4,459, 057 | 143.42 |

## 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 | 37,690, 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, 369 | 343, 017, 180 | 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 |
| 1926 | 81, 449 | 433, 776,846 | 5,326.00 | 13, 751, 314 | 169.00 |
| 1927 | 77, 778 | 451, 001, 651 | 5, 798. 58 | 16, 117, 674 | 207. 23 |
| 1928. | 81, 063 | 522, 496, 528 | 6,445. 56 | 23, 104, 139 | 285.02 |

[^34]Table 10.-Individual returns, by States and Territories, for the years 1916 to $1928{ }^{1}$-Number of returns, net income, and tax-Continued

DELAWARE

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | Average |
| 1916. | 1,346 | \$57, 798, 710 | \$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 |
| 1926 | 9,301 | 70, 544,423 | 7, 585.00 | 5, 100, 884 | 548.00 |
| 1927 | 9, 266 | 90, 262, 899 | 9,741.30 | 7,970,035 | 860.14 |
| 1928 | 9,592 | 107, 335, 477 | 11, 190. 10 | 10,592,886 | 1,104.35 |
| 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, 969, 904 | 2, 651.00 | 8, 869, 833 | 100.00 |
| 1920 | 109, 730 | 299, 802, 574 | 2,732.00 | 9, 4¢8, 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, 8f 1 | 74.00 |
| 1925 | -3,293 | 200.353, 699 | 4,628.00 | 5, 718, 046 | 132.00 |
| 1926 | 40,024 | 198, 055, 768 | 4,948.00 | 5, 526, 436 | 138.00 |
| 1927. | 39,560 | 198, 938, 042 | 5, 028.77 | 6,027, 133 | 152.35 |
| 1928. | 44, 183 | 227, 620, 606 | $5,151.77$ | 7,474, 643 | 169.17 |

FLORIDA

| 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 | $1 \mathrm{c1}, 105,124$ | 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 |
| 1926. | 56,109 | 322,601, 033 | 5, 750. 00 | 10,415,636 | 186.00 |
| 1927 | 40,080 | 206, 917,657 | 5, 162.62 | 6,047, 244 | 150.88 |
| 1928. | 32,155 | 178, 843, 603 | 5,561. 92 | 7,714,261 | 239.91 |

GEORGIA

| 1916 | 3,444 | \$32, 992, 945 | \$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 |
| 1926 | 36, 744 | 171, 146, 482 | 4,658.00 | 2,888,409 | 79.00 |
| 1927 | 33, 818 | 167, 407, 479 | 4,950.25 | 3, 612, 724 | 106.83 |
| 1928 | 32, 921 | 167,063, 587 | 5,074. 68 | 3, 806, 534 | 115.63 |

[^35]Table 10.-Individual returns, by States and Territories, for the years 1916 to 1928 ${ }^{1}$-Number of returns, net income, and tax-Continued

HAWAII

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | A verage | Total | A verage |
| 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 |
| 1823. | 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 |
| 1926 | 9, 146 | 42, 950, 279 | 4,696.00 | 1,096, 213 | 120.00 |
| 1927. | 9, 252 | 44, 618, 510 | 4,822.58 | 1, 200,544 | 129.76 |
| 1928. | 8,047 | 43, 349, 731 | 5,387.07 | 1,311,756 | 163.01 |

## IDAHO

| 1916 | 756 | \$7, 927, 064 | \$10, 486. 00 | \$140, 496 | \$186.00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 16,414 | 46, 465, 514 | 2, 831. 00 | \$39, 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 |
| 1826 | 11,617 | 39, 887, 951 | 3,434. 00 | 184, 344 | 16. 00 |
| 1827 | 10, 673 | 38, 448, 758 | 3, 602. 43 | 247, 272 | 23. 17 |
| 1928. | 9,808 | 37, 121, 872 | 3, 784. 86 | 283, 172 | 28.87 |

## 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, 224.00 | 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 | 3,689.00 | 66, 583, 239 | 102.00 |
| 1925 | 357, 448 | 1,975, 436. 222 | 5, 527.00 | 64, 791, 507 | 181.00 |
| 1926 | 374,725 | 1,995,011, 009 | 5,324.00 | 64, 213, 839 | 171.00 |
| 1927 | 378, 859 | 2, 093, 908, 574 | 5,526.87 | 73, 796, 361 | 194.79 |
| 1928. | 373, 621 | 2, 392, 631, 092 | 6,403.90 | 110,659, 199 | 296.18 |

INDIANA

| 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 |
| 1926. | 77, 126 | 358, 624, 820 | 4,650.00 | 9,934, 476 | 129.00 |
| 1927 | 76, 703 | 349, 434, 464 | 4,555. 68 | 8, 884, 047 | 115.82 |
| 1928. | 75, 376 | 365, 336, 866 | 4,846. 86 | 10, 100, 848 | 134.01 |

[^36]Table 10.-Individual returns, by States and Territories, for the years 1916 to $1928{ }^{1}$-Number of returns, net income, and tax-Continued
rowA

| Year | Number ofreturns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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, 162, 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 |
| 1926 | 49,476 | 203, 015, 362 | 4, 103.00 | 2, 917,845 | 59.00 |
| 1927 | 45,349 | 190,436, 034 | 4, 199. 34 | 3,310,099 | 72.99 |
| 1928 | 40,789 | 221, 881, 247 | 5,439.73 | 6,216, 041 | 152.40 |

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 |
| 1926 | 32, 732 | 153, 673, 206 | 4,695.00 | 2,756,049 | 84.00 |
| 1927 | 35,575 | 157, 394, 402 | 4,424. 30 | 2, 240, 877 | 62.99 |
| 1928 | 32,929 | 162, 394, 758 | 4,931.66 | 2, 928, 097 | 88.92 |

KENTUCEY

| 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 |
| 1926. | 32,821 | 169, 100, 987 | $5,152.00$ | 3, 226, 344 | 98.00 |
| 1927. | 33,004 | 172, 582, 213 | 5, 229. 13 | 4, 027,734 | 122.04 |
| 1928 | 35, 367 | 193, 766, 254 | 5, 478. 73 | 5, 639, 394 | 159.45 |

## 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 |
| 1926 | 38,996 | 185, 478, 850 | 4,756.00 | 3,311, 535 | 85.00 |
| 1927 | 37, 293 | 175, 254, 161 | 4,699. 38 | 3, 174,839 | 85.13 |
| 1928 | 36, 981 | 184, 035, 325 | 4,976.48 | 4, 380, 028 | 118.44 |

1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp .449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

107095-30-12

Table 10.-Individual returns, by States and Territories, for the years 1916 to 1928 -Number of returns, net income, and tux-Continued

MAINE

| Year | Number of recurns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | A verage | 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, 954, 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, 244 | 97, 927, 563 | 5,036.00 | 2, 718, 658 | $1 \times 0.00$ |
| 1926 | 19,709 | 107, 979, 178 | 5,479.00 | 3,419,490 | 174.00 |
| 1927 | 18,710 | 103, 080, 848 | 5,509.40 | 3, 300, 741 | 176.42 |
| 1928 | 18, 611 | 111, 558, 275 | 5,994. 21 | 4,262,498 | 229.03 |

MARYLAND

| 1916. | 9, 173 | \$121,009, 054 | \$12,509.00 | \$2, 405,523 | \$249.00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 56,90.4 | 244,291,849 | 4,289.00 | 12, 325, 524 | 216.00 |
| 1918. | 80, 1885 | 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 | 3,2¢4.00 | 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 |
| 1926. | 67, 160 | 374, 758, 859 | 5,580.00 | 11,517, 168 | 171.00 |
| 1927. | 65, 099 | 390,671, 215 | 6,001.19 | 13,859,686 | 212.90 |
| 1928. | 65,258 | 409, 371, 465 | 6,273. 12 | 16, 126, 803 | 247.12 |

## MASSACHUSETTS

| 1916 | 32,201 | \$474, 292, 7 e2 | \$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 | 1,398,406,648 | 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 |
| 1925 | 224, 042 | 1,147, 576,498 | 5,122.00 | 37, 115, 976 | 166.00 |
| 1927 | 214, 356 | 1,189, 273, 214 | $5,548.12$ | 43, 949, 866 | 205.03 |
| 1928. | 215, 559 | 1,357, 076,374 | 6,295.61 | 59, 738, 973 | 277.14 |

## MrCHIGAN

| 1916 | 11,448 | \$162, 533, 104 | \$14, 198.00 | \$3,340,682 | \$292.00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 111, 5¢2 | 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. | 207, 953 | 796, 411, 946 | 2,972.00 | 34, 965, 003 | 130.00 |
| 1923 | 350, 072 | 1,04],933, 086 | 2,976.00 | 28,051,017 | 80.00 |
| 1924 | 323, 733 | 1,045,850, 046 | 3,231.00 | 30, 923, 705 | 96.00 |
| 1925 | 188, 669 | 910,910, 113 | 4,828.00 | 33, 263, 014 | 176.00 |
| 1926 | 176,804 | 905, 814, 790 | 5,123.00 | 32, 408, 357 | 183.00 |
| 1927 | 175, 806 | 950,085, 831 | 5,404.05 | 35, 599, 799 | 202.49 |
| 1928 | 179, 886 | 1,066, 529, 992 | 5,928.78 | 50,601,040 | 281.29 |

[^37]Table 10.-Individual returns, by State and Territories, for the years 1916 to $1928^{1-N u m b e r ~ o f ~ r e t u r n s, ~ n e: ~ i n c o m e, ~ a n d ~ t a x-C o n t i n u e d ~}$

MINNESOTA

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | A verage | Total | Average |
| 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 |
| 1926 | 64,227 | 296, 414, 294 | 4,615.00 | 6,475, 311 | 101.00 |
| 1927 | 61, 439 | 295, 070,416 | 4,812.42 | 7, 383, 307 | 120.17 |
| 1928 | 60, 752 | 340, 152,949 | 5,599. 04 | 11, 025,077 | 196.29 |

MISSISSIPPI

| 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, 202, 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 |
| 1926 | 17, 196 | $64,859,892$ | 3,772.00 | 643, 744 | 37.00 |
| 1927 | 16, 964 | 64,878, 684 | $3,824.49$ | 816,429 | 48.13 |
| 1928 | 16,140 | $64,689,480$ | 4, 008.02 | 763, 702 | 47.32 |

MISSOURI

| 1916 | 12,956 | \$147, 009, 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 |
| 1926. | 99,509 | 512, 801, 163 | 5, 153.00 | 13, 496, 872 | 136.00 |
| 1927 | 96,407 | 501, 495, 130 | 5,201.85 | 13, 738, 256 | 142.50 |
| 1928 | 99, 295 | 563, 951, 553 | 5, 679. 58 | 18,910,977 | 190.45 |

## 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 |
| 1025 | 19,239 | $66,825,486$ | 3,473.00 | 580, 196 | 30. 00 |
| 1926 | 16, 191 | 59, 289,994 | 3, 662. 00 | 561, 833 | 35.00 |
| 1927 | 18,651 | 69,654,023 | 3,734.60 | 867,944 | 46.54 |
| 1928 | 17,112 | 72,908, 121 | 4,260. 64 | 1,298,024 | 75.85 |

[^38]Table 10.-Individual returns, by States and Territories, for the years 1916 to $1928^{1}$-Number of relurns, net income, and tax-Continued

NEBRASKA

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | Average |
| 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, 700 | 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, 332,535 | 49.00 |
| 1926. | 33, 532 | 134, 153, 838 | 4,001.00 | 1,381, 307 | 41. 00 |
| 1927. | 32, 170 | 130, 131, 079 | 4,045. 11 | 1, 427, 747 | 44.38 |
| 1928. | 31, 426 | 139,471, 054 | 4, 438.08 | 2, 109, 341 | 67.12 |

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 |
| 1936. | 4,797 | 16, 795, 822 | 3,501.00 | 195, 497 | 41.00 |
| 1927 | 4, 702 | 17, 443, 233 | 3,709.75 | 228, 799 | 48. 66 |
| 1928. | 4,477 | 20, 109, 392 | 4,491.71 | 477, 673 | 106. 69 |

NEW HAMPSHIRE

| 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 |
| 1926 | 15, 276 | $66,743,817$ | $4,369.00$ | 1,201, 298 | 79.00 |
| 1927 | 14, 484 | 70, 560, 949 | 4, 871.65 | 1,824,931 | 126.00 |
| 1928 | 14, 132 | 72, 610, 266 | 5,138.00 | 1,991, 854 | 140.95 |

## 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 | 291, 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 |
| 1926 | 176, 320 | 1,032,297, 571 | 5,855.00 | 32, 858, 092 | 186.00 |
| 1927. | 193, 467 | 1, 117,398, 064 | 5,716.56 | 38, 911, 894 | 199.07 |
| 1928. | 196, 681 | 1,241,411, 359 | 6,311.80 | 51, 889, 941 | 263.82 |

1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data ror returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 10.--Individual returns, by States and Territories, for the years 1916 to $1928^{1-}$ Number of returns, net income, and tax-Continued

NEW MEXICO

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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 |
| 1926 | 6,513 | 24, 631, 507 | 3,782.00 | 227, 471 | 35.00 |
| 1927 | 6, 462 | 26, 288, 148 | 4,068. 11 | 283, 403 | 43. 86 |
| 1928. | 6,686 | 29, 995, 501 | 4,486.31 | 464, 430 | 69.46 |


| 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, 702,351 | 585. 00 |
| 1920 | 1,047,634 | 4,030,623,696 | 3,847.00 | 286, 607, 280 | 274.00 |
| 1921 | 1,060,637 | 3, 617, 757, 104 | 3,392.00 | 210, 768, 379 | 198.00 |
| 1022 | 1, 102, 748 | 4, 110,588,989 | 3.727.00 | 273, 960, 079 | 248.00 |
| 1923 | 1,221, 6.54 | 4,505, 314,898 | 3,737.00 | 192,311, 565 | 157.00 |
| 1924 | 1,215,640 | 万, 114, 766, 182 | 4,232.00 | 236, 774, 567 | 195.00 |
| 1925 | 751,941 | 4, 903, 288,994 | 6,521.00 | 252, 157, 834 | 335.00 |
| 1929 | 753, 044 | 4, 981, 020, 281 | 6,619.00 | 247, 164, 324 | 328.00 |
| 1927 | 766, 974 | $5,398,451,005$ | 7,038.64 | 305, 210, 059 | 397.94 |
| 1428 | 780,418 | 6, 458, 089, 207 | 8,275. 15 | 451, 606, 998 | 578.67 |

NORTH CAROLINA

| 1917. | 2, 207 | \$24, 825, 820 | \$11, 249. 00 | \$560,970 | \$254.00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 22,977 | 84, 220, 131 | 3, 665. 00 | 2,747,673 | 120.00 |
| 191 | 21,738 | 89,748, 811 | 4, 129.00 | 5, 575, 001 | 256. 00 |
| 10 | 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, 683, 618 | 3,030.00 | 4,767,257 | 70.00 |
| 1924. | 63, 664 | 200, 888, 953 | 3, 145.00 | 3,777, 873 | 59.00 |
| 1925 | 38, 740 | 191, 623, 754 | 4,172.00 | 3, 178, 767 | 82.00 |
| 1923 | 35,332 | 153, 231, 981 | 4, 337.00 | 3, 398, 245 | 96.00 |
| 1927 | 33, 398 | 155, 916, 827 | 4, 668.45 | 4,519,870 | 135.33 |
| 1428 | 30, 997 | 161, 039, 786 | $5,195.33$ | 6,051, 641 | 195. 23 |

NORTH DAKOTA

| 1916 | 1, 176 | \$9, 219, 055 | \$7, 839.00 | \$66, 314 | \$56.00 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 20, 341 | 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, 94.6 | 2,929.00 | 1,360,509 | 50.00 |
| 1920 | 24, 200 | 66, 188, 434 | 2,734.00 | 1, 105, 801 | 4.6. 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 |
| 1926 | 9,881 | 33, 109, 117 | 3,357. 00 | 180, 012 | 18.00 |
| 1927 | 9,758 | $33,252,341$ | 3,407. 70 | 187, 635 | 19.23 |
| 1928 | 9,710 | 34,878,015 | 3,591.97 | 209, 440 | 21.57 |

[^39]Table 10.-Individual returns, by States and Territories, for the years 1916 to 1928 -Number of returns, net income, and tax-Continued.

OHIO

| Year | Number of leturns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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 |
| 1926 | 231, 196 | 1, 146, 495, 871 | 4,959.00 | 32, 839, 052 | 142.00 |
| 1927 | 222, 707 | 1, 153, 756, 214 | 5,180. 60 | 35, 519, 357 | 159,49 |
| 1928. | 218, 479 | 1,302,762,001 | 5,962.87 | 55, 393, 575 | 253.54 |

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, 790, 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 |
| 1926. | 37, 497 | 2223, 036, 805 | 5,948.00 | 8, 134, 654 | 217.00 |
| 1927 | 39,806 | 212,341,656 | 5,334.41 | 6, 232, 124 | 156.56 |
| 1928. | 37, 261 | 211, 061, 345 | 5,664.40 | 6, 446, 274 | 173.00 |

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 |
| 1926 | 30,955 | 135, 030, 190 | 4,362.00 | 2,175, 322 | 70.00 |
| 1927. | 33, 903 | 140, 739, 425 | 4, 151. 24 | 1,920,597 | 56. 65 |
| 1928 | 29,333 | 132, 829, 673 | 4,528. 34 | 2,387, 276 | 81.39 |

## 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, 412.60 | 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 |
| 1926 | 397, 575 | 2, 138, 168, 594 | $5,378.00$ | 76, 887,315 | 193.00 |
| 1927 | 381, 374 | 2,091, 825, 217 | $5,484.88$ | 78, 674, 525 | 206. 29 |
| 1928. | 361, 220 | 2, 204, 955, 406 | 6, 104. 19 | 96, 772, 465 | 267.90 |

[^40] pp. 1, 19-24.)

1BLe 10.-Individual returns, by States and Territories, for the years 1916 to $1928{ }^{1}$-Number of returns, net income, and tax-Continued

RHODE ISLAND

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | A verage | 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 |
| 1926 | 26, 362 | 155, 050,974 | 5, 882.00 | 5,545, 787 | 210.00 |
| 1927 | 25, 184 | 157, 464, 733 | 6,252. 57 | 6,332, 169 | 251.44 |
| 1928 | 25,801 | 176, 225, 164 | 6,830. 17 | 8,093, 013 | 313.67 |

SOUTH CAROLINA

| 1916 | 1,204 | \$9, 882,947 | \$8,208.00 | 877, 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 |
| 1926. | 13, 809 | $53,060,331$ | 3,842. 00 | 420, 164 | 30. 00 |
| 1927 | 14,310 | 55, 218, 679 | 3,858. 75 | 554, 731 | 38. 77 |
| 1928 | 13,725 | 55, 510, 360 | 4,044.47 | 716,628 | 52. 21 |

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 |
| 1926 | 12,414 | 38, 153, 263 | 3, 073.00 | 208, 893 | 17.00 |
| 1927 | 10,969 | 35, 906, 515 | 3,273.45 | 209,667 | 19. 11 |
| 1928. | 10,649 | 38, 954, 968 | 3,658.09 | 321, 516 | 30. 19 |

TENNESSEE

${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

Table 10.-Individual returns, by States and Territories, for the years 1916 1928 :-Number of returns, net income, and tax-Continued

TEXAS

| Year | $\underset{\text { returns }}{\text { Number }}$ | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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, 376 | 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 |
| 1926 | 111,438 | 547, 562, 501 | 4, 914.00 | 12,681,529 | 114. 00 |
| 1927 | 114, 534 | 560, 322, 568 | 4, 892.19 | 12,909, 842 | 112.72 |
| 1928 | 112,273 | 580, 239, 493 | 5, 168. 11 | 14, 401, 968 | 128.28 |

UTAH

| 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 |
| 1926 | 13,568 | 53, 832, 169 | 3,968. 00 | 628,773 | 46. 00 |
| 1927 | 13, 029 | 53, 628,897 | 4,116. 12 | 851,031 | 65. 32 |
| 1928. | 13,202 | 58, 809, 296 | 4,434. 42 | 1,095, 839 | 82. 63 |

VERMON'T

| 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, 001 | 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 |
| 1926 | 8, 64.6 | 42, 209, 083 | 4,882.00 | 821, 296 | 95.00 |
| 1927 | 8,268 | 41, 842, 221 | 5,060. 74 | 846,932 | 102.43 |
| 1928 | 9,394 | 48, 086, 175 | 5,118. 82 | 1,055, 740 | 112.38 |

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 |
| 1926 | 37,797 | 176,024, 673 | 4, 657.00 | 3,495, 042 | 92. 00 |
| 1927 | 37,393 | 172,239, 863 | 4, 606. 21 | 3,611, 135 | 96. 57 |
| 1928 | 37, 619 | 181, 750, 013 | 4,831.33 | 4, 408, 983 | 117.20 |

1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)
$\mathrm{T}_{\text {able }}$ 10.-Individual returns, by States and Territories, for the years 1916 to $1928^{1-N u m b e r ~ o f ~ r e t u r n s, ~ n e t ~ i n c o m e, ~ a n d ~ t a x-C o n t i n u e d ~}$

WASHINGTON

| Year | Number of returns | Net income |  | Tax |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Average | Total | A verage |
| 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, 878,205 | 42.00 |
| $1922{ }^{2}$ | 123, 216 | 300, 523, 342 | 2,439.00 | 5, 148, 477 | 42.00 |
| $1923{ }^{2}$ | 136, 057 | 351,985, 059 | 2,587.00 | 3, 925, 801 | 29.00 |
| $1924{ }^{3}$ | 138,181 | 393,961, 927 | 2,851.00 | 3, 231, 233 | 23.00 |
| $1925{ }^{3}$ | 78,030 | 272, 544, 925 | 3, 493.00 | 2, 717, 102 | 35.00 |
| $1926{ }^{2}$ | 61,950 | 245, 592, 050 | 3,964. 00 | 2, 800, 548 | 45.00 |
| $1927{ }^{\text {2 }}$ | 62, 200 | 252, 547, 211 | 4,060. 24 | 2,913,642 | 46.84 |
| $1928{ }^{\text {²}}$ | 66.167 | 273, 648, 593 | 4,135. 73 | 4,464,930 | 67.48 |

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 |
| 1019 | 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 |
| 1926 | 32,544 | 141, 396,917 | 4,345.00 | 2, 304, 313 | 71.00 |
| 1927. | 32,500 | 139, 696, 175 | 4, 298. 34 | 2,519,731 | 77.53 |
| 1928. | 30,643 | 140, 128, 751 | 4,572.94 | 2,920, 822 | 95.32 |

WISCONSIN

| 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 |
| 1926. | 99, 251 | 407, 642, 742 | 4,107.00 | 8,418,047 | 85.00 |
| 1927 | 100,956 | 436, 579, 613 | 4, 324.45 | 10,621, 745 | 105. 21 |
| 192 | 98,485 | 453, 394, 323 | 4,603, 69 | 12,450, 318 | 126.51 |

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 | 144, 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 |
| 1926 | 8,930 | 31,750, 581 | 3,556. 00 | 203, 319 | 29.00 |
| 1927 | 8,870 | 31,297, 698 | 3,528. 49 | 274, 644 | 30.96 |
| 1928. | 8,622 | 33, 233, 249 | 3,854.47 | 372, 128 | 43. 16 |

1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)
${ }^{2}$ Includes Alaska

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928 ${ }^{1}$

ALABAMA

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Autauga: |  | Clarke: |  |
| Prattville.... | 51 | Jackson. | 21 |
| Miscellaneous. | 13 | Thomasville. | 39 |
| Total. | 64 | Miscellaneous..... | 21 |
| Baldwin: |  |  |  |
| Bay Minette.. | 40 | Clay: |  |
| Miscellaneous. | 69 | Ashland. | 7 |
| Total. | 109 | Lineville | 7 |
| Barbour: . , \| |  | Total | 14 |
| Clayton... | 19 | Cleburne: Heflin. | 14 |
| Eufaula. | 121 |  |  |
| Miscellaneous.. | 13 | Coffee: |  |
| Total | 153 | Enterprise. | 15 28 |
|  |  |  |  |
| Blocton | 7 |  |  |
| Miscellaneous. | 77 | Colbert: |  |
| Total | 84 | Muscle Shoals. | 2 183 |
|  |  | Tuscumbia. | 120 |
| Blount: Miscellaneous..........................-- 13 |  |  |  |
| Oneonta_ | 18 |  |  |
| Miscellaneous | 12 | Total. | 318 |
| Total. | 30 | Conecuh: |  |
|  |  | Evergreen... | 56 |
|  |  |  |  |
| Miscellaneous. | $\stackrel{3}{5}$ | Total. | 69 |
| Total | 40 | Coosa: |  |
|  |  |  |  |
| Chapman. | 12 |  |  |
| Georgiana. | 24 | Total | 8 |
| Greenville. | 75 | Covington: |  |
| Miscellaneous. | 8 | Andalusia. | 84 |
| 'Total | 119 | Fiorala. | 26 |
|  |  | River Falls. | 5 |
|  |  |  |  |
| Anniston. | 464 |  |  |
| Jacksonville | 31 | Total | 151 |
| Oxford.-. | 13 |  |  |
| Piedmont.-.... | 31 | Crenshaw: | 26 |
| Miscellaneous.- | 9 | Miscellaneous. | 11 |
| Total | 548 | Total | 37 |
| Chambers: ${ }^{\text {Cullman: }}$ |  |  |  |
| Lafayette. | 30 | Cullman | 99 |
| Lanett | 22 | Miscellaneous | 8 |
| Miscellaneous | 38 |  |  |
| Total. | 90 | Total. | 107 |
|  | 0 | Dale: |  |
| Cherokee: Miscellaneous. | 21 | Ozark | 45 |
|  |  |  |  |
| Chilton: ${ }^{\text {a }}$ Total |  |  |  |
| Miscellaneous.-...-....-.............- 11 Dallas: |  |  |  |
|  |  |  |  |
| Total. | 46 | Miscellaneous. | 49 |
| Choctaw: Miscellaneous. | 40 | Total. | 669 |

${ }^{1}$ For a description of the method of compiling these data, see pp. 18-19.

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ALABAMA-Continued


Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

ALABAMA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ARIZONA

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| A pache: |  | Mohave: |  |
| St. Johns | 4 | Kingman | 147 |
| Miscellaneous. | 62 | Oatman.. | 42 |
| Total | 66 | Miscellaneous. | 34 |
|  |  | Total | 223 |
| Cochise: |  |  |  |
| Bisbee | 499 | Navajo: |  |
| Douglas. | 501 | Holbrook | 70 |
| Lowell. | 132 | Winslow | 378 |
| Tombstone. | 39 | Miscellaneous. | 16 |
| Warren. | 93 |  |  |
| Miscellaneous | 203 | Total | 464 |
| Total | 1,467 | Pima: |  |
|  |  | Ajo-.... | 124 |
| Coconino: <br> Flaystaff | 268 | Tucson........- | 1,419 |
| Williams | 91 |  |  |
| Miscellaneous | 54 | Total | 1,597 |
| Total. | 413 | Pinal: |  |
| Gila: |  | Casa Grando. | 36 |
| Globe | 396 | Florence | 27 |
| Hayden. | 71 | Ray | 69 116 |
| Miami... | 415 | Miscellaneous. | 115 39 |
| Miscellaneous. | 168 | Miscellaneous. |  |
| Total | 1,050 | Total. | 287 |
| Graham: |  | Santa Cruz: |  |
| Safford. | 70 | Nogales | 244 |
| Thatcher. | 13 | Miscellaneous. | 28 |
| Miscellaneous. | 31 | Total. | 272 |
| Total | 114 |  |  |
| Greenlee: |  | Yavapai: |  |
| Clifton. | 52 | Clarkdale-- | 163 10 |
| Metcalf | 13 | Jerome...- | + 406 |
| Morenci. | 110 | Prescott.... | 417 |
| Miscellaneous | 3 | Miscellaneous. | 250 |
| Total | 178 | Total | 1,246 |
| Maricopa: |  |  |  |
| Chandler | 61 | Yuma: |  |
| Glendale. | 87 | Somerton_ | 26 |
| Mesa. | 136 | Yuma | 266 |
| Phoenix | 3,265 | Miscellaneous. | 35 |
| Tempe... | 93 |  |  |
| Miscellaneous. | 181 | Total | 327 |
| Total | 3,823 | State total. | 11,527 |

## ARKANSAS

| Arkansas: |  | Benton: |  |
| :---: | :---: | :---: | :---: |
| De Witt | 65 | Bentonville. | 38 |
| Gillett. | 25 | Rogers. | 105 |
| Stuttgart | 258 | Siloam Springs. | 39 |
| Miscellaneous | 44 | Miscellaneous. | 47 |
| Total | 392 | Total | 229 |
| Ashley: |  |  |  |
|  |  |  |  |
|  |  | Miscellaneous. | 3 |
| Hamburg-....-------.---------...-- | 32 <br> 33 | Total | 50 |
| Miscellaneous. | 65 | Bradley. |  |
| Total. | 130 | Warren | 127 |
|  |  | Miscellaneous. | 9 |
| Barter: Miscellane | 22 | Total | 136 |

Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ARKANSAS—Continued

| County and city | Number of returns | County and city | $\begin{aligned} & \text { Number } \\ & \text { of returns } \end{aligned}$ |
| :---: | :---: | :---: | :---: |
| Calhoun: |  | Cross: |  |
| Thornton.. | 9 | Parkin. | 39 |
| Miscellaneous | 8 | Wynne | 91 |
| Total | 17 | Miscellaneous | 11 |
|  |  | Total | 141 |
| Carroll: |  |  |  |
| Berryville...- | 20 | Dallas: |  |
| Eureka Springs | 43 | Fordyce | 75 |
| Miscellaneous.. | 9 | Miscellaneous. | 19 |
| Total | 72 | 'Total. | 94 |
| Chicot: |  | Desha: |  |
| Dermott | 44 | Arkansas City | 27 |
| Eudora | 54 | Dumas | 39 |
| Lake Village | 69 | McGehee. | 94 |
| Miscellaneous. | 5 | Miscellaneous. | 21 |
| Total | 172 | Total | 181 |
| Clark: |  | Drew: |  |
| Arkadelphia. | 109 | Monticello | 66 |
| Gurdon..... | 47 | Wilmar. | 1 |
| Miscellaneous. | 20 | Miscellaneous. | 18 |
| Total | 176 | Total | 85 |
| Clay: |  | Faulkner: |  |
| Corning.-- | 30 m | Conway -..- | 12 |
| Piggot | 19 | Miscellaneous. | 7 |
| Miscellaneous | 12 | Total | 19 |
| Total | 88 | Franklin: |  |
| Cleburne: |  | Ozark | 12 |
| Heber Springs. | 30 | -iscrlaneous | 24 |
| Miscellaneous. | 2 | Total. | 36 |
| Total. | 32 | Fulton: Miscellaneous | 11 |
| Cleveland: Miscellaneous. | 13 | Garland: |  |
|  |  | Hot Springs | 691 |
| Columbia: Magnolia |  | Miscelaneous | 6 |
| Miscellaneous. | 33 | Total_ | 697 |
| Total | 120 | Grant: Miscellaneous. | 25 |
| Conway: |  | Greene: |  |
| Morrilton. | 111 | Paragould.- | 132 |
| Miscellaneous. | 8 | Miscellaneous. | 6 |
| Total | 119 | Total | 138 |
| Craighead: |  | Hempstead: |  |
| Jouesboro | 344 | Hope. | 186 |
| Monette. | 12 | Miscellaneous. | 22 |
| Miscellaneous. | 29 | Total | 208 |
| Total | 385 |  |  |
| Crawford: |  | Hot Springs: |  |
| Mulberry | 10 | Mavern...-.. | 88 |
| Van Buren. | 97 | Miscellaneous. | 2 |
| Miscellaneous. | 23 | Total | 90 |
| Total | 130 | Howard: |  |
| Crittenden: |  | Dierks | 3 |
| Earl | 50 | Nashville. | 73 |
| Miscellaneous. | 118 | Miscellaneous | 8 |
| Total. | 168 | Total | 84 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

## ARKANSAS—Continued



Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ARKANSAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Randolph: |  | Union: |  |
| Pocahontas --- | 16 | Calion. | 13 |
| Miscellaneous. |  | El Dorado..---....... | 1,117 |
| Total | 17 | Huttig. | ${ }_{23}^{12}$ |
|  |  | Junction City.. | 23 |
| St. Francis: |  | Norphlet.-- | 90 |
| Forrest City | 144 66 | Smackover...- | 172 |
| Miscellaneous-- |  | Miscelianeous. | $\stackrel{21}{22}$ |
| Total | 210 |  |  |
|  |  |  |  |
| Bauxite | 22 | Van Buren: Miscellaneous. | 4 |
| Benton--- | 60 |  |  |
| Miscellaneous | 1 | Washington: |  |
| Total | 83 | Springdale... | 200 41 |
|  |  | Miscellaneous |  |
| tt: Miscel | 14 | Total. | 266 |
| Searcy: |  |  |  |
| Lestie .-...... | 11 | White: |  |
| Miscellaneous | 11 | Bald Knob |  |
| Total | 12 | Beebe... | 19 90 |
|  |  |  |  |
|  |  |  |  |
| Greenwood.- | 14 |  |  |
| Hartiord | 11 | Woodruff: |  |
| Huntington.- | 6 | Augusta....... |  |
| Miscellaneous | 26 | Cotton Plant... | 42 |
| Total... | 1,098 |  |  |
|  |  |  |  |
| De Queen.. |  | Yell: |  |
| Horatio.-.. | 8 | Dardanelle..... |  |
| Misceilaneous | 14 | $\xrightarrow{\text { Plainview.... }}$ Miscellanaous | 16 22 |
| Total | 114 |  | 22 |
| Sharp: Miscellaneous-.................- 10 - 10 |  |  |  |
| Stone: Miscellaneous. | 7 | State total | 16,660 |

CALIFORNIA

| Alameda: |  | Calaveras: |  |
| :---: | :---: | :---: | :---: |
| Alameda | 2,214 | San Andreas....... | 29 |
| Albany | 66 | Miscellaneous... | 139 |
| Berkeley ${ }^{\text {Emeryvile }}$ | 6,571 |  |  |
| Hayward. | 111 | Total.- | 168 |
| Livermore | 250 | Colusa: |  |
| Niles. | 54 | Arbuckle... | 71 |
| Oakland | 16,871 | Colusa- | 214 |
| Piedmont | 1,321 | Miscellaneous | 175 |
| $\begin{aligned} & \text { San Leandro-- } \\ & \text { Miscellaneous } \end{aligned}$ | $\begin{aligned} & 429 \\ & 333 \end{aligned}$ | Total. | 460 |
| Total. | 28, 627 | Contra Costa: |  |
| Amador: |  | Antioch | 178 |
| Jackson- | 83 | Cray Point | 55 |
| Miscellaneous | 114 | E1 Cerrito. | 357 35 |
| Total | 197 | Martinez. | 429 |
| Butte: | = | Pittsburg | 464 |
| Chico-- | 607 | Richmond-....- | 964 929 |
| Gridiey. | 107 | Miscelianeous.. | 929 |
| Miscellaneous. | 286 154 | Total. | 3,411 |
| Total. | 1,154 | Del Norte: Miscellaneous. | 113 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

CALIFORNIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Eldorado: |  | Lassen: |  |
| Placerville - | 143 | Susanville | 214 |
| Miscellaneous. | 52 | Westwood | 286 |
| Total. | 195 | Miscellaneous | 17 |
| Fresno: $\quad=1$ |  |  |  |
|  |  |  |  |
| Coalinga | 286 | Alnimbra. | 1,510 |
| Fowler. | 36 | Arcadia. | 242 |
| Fresno. | 3,286 | Artesia. | 66 |
| Kingsburg | 66 | Avalon. | 132 |
| Reedley... | 143 | Azusa | 154 |
| Sanger-- | 143 | Baldwin Park | 88 |
| Selma. | 143 | Bell | 242 |
| Miscellaneous | 540 | Belliower | 110 |
|  |  | Belvedore- | 18 |
| Total | 4,706 | Beverly Hills | 2, 504 |
| Glenn: |  | Burbank | 570 |
| Glenn: <br> Orland | 65 | Compton. | 351 |
| Willows | 143 | Covina | 482 |
| Miscellaneous. | 114 | Culyer (ity | 394 |
|  |  | Howney- | 155 |
| Total. | 322 | El Monte | 242 |
| Humboldt: |  | El Segundo. | 153 |
|  |  | Girdena. | 198 |
| Areata | 143 | Glendrle | 3, 730 |
| Eureka | 857 | Glendora | 197 |
| Ferndale | 125 | Haw thorne | 110 |
| Scotia. | 107 | Hermosa- | 198 |
| Miscellaneous. | 376 | Iluntington Park | 1,264 |
| Total |  | Inglewood..... | 744 176 |
| lmperial: | 1,608 | Lamerne. | 176 132 |
|  |  | Long Beach. | 7,132 |
| Brawley | 330 | Los Angoles City | 87, 180 |
| Calexico. | 208 | Lynwood. | 176 |
| Calipatria | 66 | Manhattan | 67 |
| El Centro. | 460 | Maywood. | 110 |
| Holtville | 89 | Moneta -- | 31 |
| Imperial | 67 | Monrovia | 591 |
| Miscellaneous.. | 45 | Montebello. | 244 |
| Total | 1, 265 | Monterey Park | 133 |
| Inyo: ${ }^{\text {a }}$ |  | Norwalk | 133 |
|  | 107 | Pomona | 920 |
| Niscellaneous | 133 | Pasadena. | 7,500 |
| Total |  | Redondo. | 394 |
| Kern: | 240 | San Dimas. | 111 |
|  |  | San Fernando. | 350 |
| Bakersfield | 1,980 | Santa Fe Springs. | 88 |
| Delano... | 110 | $\operatorname{San}$ Gabrid..... | 394 |
| Fellows. | 157 | Santa Monica. | 2, 430 |
| Maricopa | 152 | Sherman.- | 228 |
| Taft | 981 | Sierra Madre | 198 |
| Miscellancous. | 504 | Southgate..... | 261 |
| Total | 3884 | South Pisadena | 1, 400 |
| Kings: | 3,884 | Tujunga. | 66 |
|  | 125 | Vernon- | 22 |
| Hanford. | 411 | Walnut | 109 1,290 |
| Lemoore........ | 107 | Willowbrook | 1, 29 |
| Miscellaneous. | 25 | Miscellancous | 3,459 |
| Total. | 668 | Total | 130, 19 |
| Lake: | 71 | Madera: |  |
| Lakeport....... |  | Madera | 40 |
| Total | 94 | MisceltancousTotal. | 89 |
|  | 185 |  | 349 |

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Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

CALIFORNIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Marin: |  | Plumas: Miscellaneous.- | 334 |
| Mill Valley... <br> San Anselmo. | 286 | Riverside: |  |
| San Rafael. | 643 | Banning- | 88 |
| Sausalito. | 32 I | Beaumont | 23 |
| Miscellaneous | 523 | Bly the | 44 |
| Total | 2,077 | Coachella | 21 |
|  | 2, | Elsinore- | 87 |
| Mariposa: Miscellaneous... | 91 | Hemet. | 154 |
| Mendocino: | $====\cdots$ | Perris | 68 24 |
| Fort Bragg. | 179 | Riverside | 1,466 |
| Ukiah. | 179 | San Jacinto | 66 |
| Willits | 69 | Miscellaneous. | 286 |
| Miscellaneous | 188 | Total | 2,526 |
| Total. | 615 |  |  |
| Merced: |  | Sacramento: Folsom City . | 71 |
| Los Banos. | 214 | Sacramento | 5,535 |
| Merced. | 571 | Miscellaneous. | 640 |
| Miscellaneous | 415 | 'Total. | 6,246 |
| Total. | 1,200 |  | f, 24 |
|  |  | San Benito: |  |
| Modoc: Miscellaneous. Mono: Miscellaneous | 151 | Mollister | 321 |
| Mono: Miscellaneous | 13 | Miscellaneous | 92 |
| Monterey: |  | Total. | 413 |
| King City | 107 |  |  |
| Monterey.... | 571 | San Bernardino: |  |
| Pacific Grove | 214 | Barstow | 67 |
| Malinas - | 678 545 | Chino | 66 |
| Miscellaneous. | 545 | Colton |  |
| Total. | 2,115 | Ontario | $500^{50}$ |
|  |  | Redlands | 920 |
| Napa: |  | Rialto.. | 64 |
| Napa- | 500 | San Bernardino | 1,160 |
| St. Helena | 107 | Upland. | 373 |
| Miscellaneous. | 112 | Victorville. | 44 |
| Total | 719 | Miscellaneous. | 754 |
|  | $\underline{=}$ | Total. | 4,348 |
|  | 179 | San Diego. |  |
| Nevada City | 89 | Chula Vista. | 154 |
| Truckee..... | 63 | Coronado. | 331 |
| Miscellaneous | 92 | El Cajon. | 45 |
|  |  | Escondido | 157 |
| Total | 423 | La Mesa. | 89 |
|  |  | National City | 109 |
| Orange: |  | Oceanside. | 133 |
| Anaheim | 1, 136 | San Diego | 6,691 |
| Balboa. | 43 | Miscellaneous | 630 |
| Brea. | 132 |  |  |
| Buena Park | 43 | Total_ | 8,339 |
| Fullerton... | f,58 |  |  |
| Garden Grove | 154 | San Francisco: San Francisc | 65,878 |
| Huntington Beach | 359 |  |  |
| Laguna Beach....- | 111 | San Joaquin: |  |
| La Mabra.. | 176 | Lodi-.--- | 536 |
| Orange.. | 543 | Manteca. | 89 |
| Placentia | 169 | Stochton | 3,286 |
| Santa Ana | 1,815 | Tracy | 286 |
| Seal Beach | 30 | Miscellaneous. | 328 |
| Tustin-- | $6{ }^{6}$ |  |  |
| Miscellaneous. | 354 | Total | 4,525 |
| Total. | 5,781 | San Luis Obispo: |  |
|  |  | Arroyo Grande. | 64 |
| Placer: |  | A tascadero..... | 48 |
| Auburn | 179 | Paso Robles. | 160 |
| Lincoln | 107 | Pismo Beach. | 27 |
| Roseville. | 357 | San Luis Obispo | 614 |
| Miscellaneous.. | 317 | Miscellaneous... | 176 |
| Total. | 960 | Total. | 1,089 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

CALIFORNIA--Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| San Mateo: |  | Sonoma-Continued. |  |
| Burlingame. | 1,307 | Sebastopol | 143 |
| Daly City | 107 | Miscellaneous. | 340 |
| Half Moon Bay | $\stackrel{22}{536}$ |  |  |
| Redwood City | 536 89 | Total | 2, 286 |
| San Mateo | 1, 107 | Stanislaus: |  |
| South San Francisco | 129 | Modesto. | 964 |
| Miscellaneous...-- | 539 | Newman. | 214 |
|  |  | Oakdale | 72 |
| Total | 3, 832 | Turlock. | 286 |
|  |  | Miscellaneous. | 354 |
| Santa Barbara: Lompoc | 201 | Total | 1,890 |
| Santa Barbara | 2, 439 |  |  |
| Santa Maria. | 460 | Sutter: |  |
| Miscellaneous. | 438 | Yuba City Miscellaneous. | $\begin{aligned} & 268 \\ & 220 \end{aligned}$ |
| Total | $\stackrel{3,538}{=}$ | Total | 488 |
| Santa Clara: |  |  |  |
| Gilroy -. | 214 | Tehama: |  |
| Masfield | 361 71 | Red Blufi-.-- | 214 |
| Mountain View | 179 | Miscellaneous. | 73 |
| Palo Alto. | 1,500 |  |  |
| San Jose. | 3,214 | Total | 384 |
| Santa Clara | $\stackrel{250}{62}$ | Trinity: Miscellaneous. | 35 |
| Sunnyvale....- | 448 |  | 35 |
|  |  | Tulare: |  |
| Total. | 6,295 | Dinuba_ | 119 |
|  |  | Exeter | 214 |
| Santa Cruz: | 643 | Porterville. | 357 |
| Watsonville. | 643 | Tulare.. | 411 |
| Miscellaneous. | 108 | Visalia. | 500 |
|  |  | Miscellaneous | 304 |
|  |  | Total | 2,262 |
| Shasta: |  |  |  |
| Anderson. | 21 | Tuolumne: |  |
| Redding | 250 | Sonora. | 179 |
| Miscellaneous. | 95 | Miscellaneous | 174 |
| Total | 366 | Total | 353 |
| Sierra: Miscelianeous....-........-......... | 102 | Ventura: |  |
|  | $\ldots$ | Fillmore | 285 |
| Siskiyou: |  | Ojai-..- | 132 |
| Dunsmuir | 232 | Oxnard-- | 440 |
| Weed. | 179 | Santa Paula | 416 |
| Yreka | $\begin{array}{r}89 \\ 588 \\ \hline\end{array}$ | Saticoy--- | ${ }^{26}$ |
| Miscellaneous. | 558 | Ventura. | 1,204 |
| Total | 1,058 | Miscelameous. | 38 |
|  |  | Total | 2,891 |
| Solano: |  |  |  |
| Benicia | 143 | Yolo: |  |
| Fairfield | 43 | Woodland.... | 429 |
| Rio Vista. | 179 | M iscellaneous | 452 |
| Vacaville. | 179 |  |  |
| Vallejo-- | 821 | Total | 881 |
| Miscellaneous | 556 | Yuba: |  |
| Total. | 1,921 | Marysville | 571 |
| Sonoma: |  |  | 97 |
|  |  |  |  |
|  |  |  |  |
| Santa Rosa | 857 | State total. | - 316.738 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

COLORADO


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

COLORADO-Continued

| County and city | Number of returns | County and city | Number cf returns |
| :---: | :---: | :---: | :---: |
| Lincoln: |  | Pueblo: |  |
| Limon | 44 | Pueblo. | 1,742 |
| Miscellaneous. | 51 | Miscellaneous | $3{ }^{4}$ |
| Total | 95 | Total. | 1,776 |
| Logan: |  | Rio Blanco: Miscellaneous | 57 |
| Sterling --. | $\begin{array}{r}292 \\ 54 \\ \hline\end{array}$ |  |  |
| Miscellaneous | 54 | Rio Grande: Del Norte | 69 |
| Total | 346 | Monte Vista | 206 |
|  |  | Miscellaneous | 2 |
| Mesa: Fruita | 22 | Total | 277 |
| Grand Junction. | 453 |  |  |
| Misceilaneous. | 81 | Routt: |  |
| Total | 556 | Steamboat Springs. Miscellaneous..--- | 55 135 |
| Mineral: Miscellaneous. | 8 | 'rotal | 190 |
| Moffat: | 84 | Saguache: Miscellaneous. | 171 |
| Miscellaneous. | 18 | San Juan: |  |
| Total | 102 | Silverton | 39 |
|  |  |  |  |
| Montezuma: Miscellaneous . | 117 | Total | 158 |
| Montrose: |  |  |  |
| Montrose | 148 | San Miguel: |  |
| Miscellaneous. | 39 | Telluride. | 40 |
| Morgan: |  | Total. | 62 |
| Brush. | 118 | Sedgwick: |  |
| Fort Morgan.- | 241 | Julesburg. | 51 |
| Miscellaneous. | 55 | Miscellaneous | 37 |
| Total | 414 | Total | 88 |
| Otero: |  |  |  |
| Fowler- | 29 | Summit: Miscellaneous. | 43 |
| La Junta. | 328 |  |  |
| Rocky Ford | 140 | Teller: |  |
| Miscellaneous. | 40 | Cripple Creek | 48 |
| Total | 537 | Miscellameous. | 4 |
| Ouray: |  | Total. | 120 |
| Ouray --.-.-- | 35 | Total. | 120 |
| Miscellaneous. | 25 | Washington: |  |
| Total | co | Akron. <br> Miscellaneous | 36 17 |
| Park: Miscellaneous | 42 | Total |  |
| Phillips: | $\cdots$ | Tora |  |
| Haxton. | 39 | Weld: |  |
| Holyoke | 39 | Faton. | 140 |
| Miscellaneous | 6 | Fort Lupton | 73 |
|  |  | Greeley..... | 557 |
| Total | 84 | Windsor | 66 |
| Pitkin: |  | Miscellaneous | 351 |
| Aspen-.--.....- | 33 | Total . | 1,187 |
| Miscellaneous | 3 | Total. | 1,188 |
| Total | 36 | Yuma: |  |
| Prowers: |  | Yuma | 43 4 |
| Holly | 31 | Miscellaneous. | 25 |
| Lamar | 77 |  |  |
| Miscellaneous. | 38 | Total.. | 112 |
| Total. | 146 | State tetal | 31, 091 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

CONNECTICUT

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Fairfield: |  | Middlesex: |  |
| Bethel. | 150 | Chester | 53 |
| Bridgeport | 6. 979 | Clinton | 77 |
| Danbury. | 1,503 | Cromwell | 76 |
| Darien. | 418 | Fast Haddam. | 57 |
| Fairfield | 598 | East Hampton. | 106 |
| Greenwich | 2,504 | Essex. | 146 |
| Monroe. | - 36 | Faddam | 47 |
| New Canaan | 388 | Middlefield | 51 |
| Newtown | 110 | Middletown | 1,087 |
| Norwalk | 1,779 | Old Saybrook | , 25 |
| Redding | 36 | Portland... | 166 |
| Ridgefield | 219 | Saybrook. | 148 |
| Shelton. | 439 | Miscellaneous.. | 33 |
| Stamford | 3, 286 | Total |  |
| Stratford | 657 | Total | 2,072 |
| Westport. | 445 | New Haven: |  |
| Wilton. | 115 | Ansonia. | 883 |
| Miscellaneous | 11 | Beacon Falls | 34 |
| Total. | 19,700 | Cheshord. | 431 |
|  |  | Derby. | 513 |
| Hartford: |  | East Haven. | 209 |
| Avon | 38 | Guilford. | 124 |
| Berlin. | 148 | Hamden | 784 |
| Bloomfield | 90 | Madison | 74 |
| Bristol | 1,256 | Meriden | 2,037 |
| Burlington | 2 | Middlebury | 54 |
| Canton.. | 84 | Milford. | 503 |
| East riranby | 17 | Naugatuck | 626 |
| East Hurtford | 580 | New Haven. | 10,673 |
| East Windsor | 156 | North Branford. | 21 |
| Enfield. | 410 | North Haven. | 121 |
| Farmington. | 335 | Orange | 53 |
| Glastonbury | 233 | Seymour. | 278 |
| Granby | 30 | Southbury | 28 |
| Hartford | 12,088 | Wallingford | 702 |
| Manchester | 1,028 | Waterbury | 4,938 |
| New Britain | 2,876 | West Haven | 1,059 |
| Newington. | 76 | Westville | 5 |
| Plainville | 259 | Woodbridge | 33 |
| Rocky Hill | 61 | Miscellaneous. | 5 |
| Simsbury... | 203 |  |  |
| Southington. | 303 | Total | 24,321 |
| South Windsor. | 53 |  |  |
| Suffield. . | 152 | New London: |  |
| West Hartford | 2,679 | Colchester. | 27 |
| Wethersfield. | 475 | East Lyme. | 45 |
| Windsor- | 395 | Groton...- | 205 |
| Windsor Locks. | 178 | Jewett City and Griswo | 132 |
| Misceldaneous. | 31 | Lebanon | 7 |
|  |  | Montville | 51 |
| Total | 24, 236 | New London North Stonington | 1,582 |
| Litchfield: |  | Norwich.-------- | 1,474 |
| Harwinton. | 1 | Sprague.. | 52 |
| Kent | 67 | Stonington. | 375 |
| Litchfield. | 200 | Waterford. | 95 |
| New Hartford | 69 | Miscellaneous. | 165 |
| New Milford. | 256 |  |  |
| Norfolk | 114 | Total | 4,220 |
| North Canaan | 110 |  |  |
| Plymouth.- | 139 | Tolland: |  |
| Salisbury | 162 | Coventry | 18 |
| Sharon. | 55 | Elington. | 18 |
| Thomaston | 189 | Mansfield. | 33 |
| Torrington.. | 971 | Rockville and Vernon. | 321 |
| Washington | 85 | Somers. | 35 |
| Watertown | 383 | Stafford | 22 |
| Winsted. | 415 | Tolland | 10 |
| Woodbury. | 69 | West Willington. | 32 |
| Miscellaneous.- | 99 | Miscellaneous.-- | 40 |
| Total | 3,384 | Total. | 714 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

CONNECTICUT—Continued


DELAWARE

| Kent: |  | New Castle-Continued. |  |
| :---: | :---: | :---: | :---: |
| Camden | 12 | Richardson Park. | 50 |
| Clayton. | 39 | Townsend. | 42 |
| Dover | 342 | Wilmington. | 6,826 |
| Felton | 22 | Yorklyn. | 21 |
| Frederica | 11 | Miscellaneous... | 282 |
| Harrington. | 49 | Total. | 8,212 |
| Smyrna-.- | 77 | Towal. | R,212 |
| Wyoming-...- | 26 | Sussex: |  |
| Miscellaneous | 29 | Bridgeville | 48 |
| Total. | 607 | Delmar- | ${ }_{6}^{51}$ |
|  |  | Greenwood. | 62 21 |
| New Clastle: |  | Laurel. | 59 |
| Delaware City | 34 | Lewes. | 136 |
| Edgemoor---- | 52 | Milford.- | 173 19 |
| Eimhurst. | 23 | Milton. | 19 |
| Elsmere. | 67 | Rehoboth | 32 |
| Hillcrest Hollyoak | 13 | Seaiord | 81 |
| Mollyoak | 42 | Selbyville- | $\stackrel{81}{27}$ |
| Marshallton. | 75 | Miscellaneous | 43 |
| Middletown. | 116 |  | 4 |
| Newark. | 225 | Total. | 773 |
| New Castle. | 143 |  |  |
| Newport.-... | 44 | State total. | 9,592 |

DISTRICT OF COLUMBIA

|  | City | Number of returns |
| :---: | :---: | :---: |
| Washington. |  | 44,183 |

FLORIDA

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Alachua: |  | Bradford: |  |
| Gainesville... | 245 | Starke. | 43 |
| High Springs... | 24 | Miscellaneous | 9 |
| Miscellaneous. | 70 |  |  |
| Total | 339 | Total. | 52 |
| Baker: Miscellaneous | 18 | Brevard: |  |
| Bay: |  | Cocoa-. | 108 |
| Millville. | 7 | Titusville.- | 70 |
| Panama City. | 74 | Miscellaneous. | 107 |
| Miscellaneous. | 13 |  |  |
| Total | 94 | Total. | 379 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

FLORIDA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Broward: |  | Gilchrist: Miscellaneous.. | 13 |
| Dania. | 28 | Glades: Miscellaneous.. | 10 |
| Fort Lauderdale | 270 | Gulf: Miscellaneous. | 12 |
| Hollywood. | 101 |  |  |
| Pompano.- | 35 | Hamilton: |  |
| Miscellaneous. | 13 | Jasper- | 22 |
| Total. | 447 | Miscelianeous. | 12 |
| Calhoun: Blountstown. | 14 | Total | 34 |
|  |  | Hardee: |  |
| Charlotte: |  | Wauchula.- | 67 |
| Punta Gorda. Miscellaneous | 57 | Miscellaneous. | 19 |
| - |  | Total | 86 |
| Total | 62 | Mendry: Miscellaneous | 26 |
| Citrus: |  |  |  |
| Inverness.. | 18 | Hernando: |  |
| Miscellaneous | 33 | Brooksville. | 58 |
| Total | 51 | Miscellaneous. | 5 |
|  |  | Total. | 63 |
| Green Cove Springs. | 54 | Highlands: |  |
| Miscellaneous..--- | 23 | A von Park. | 46 |
|  |  | Sebring | 67 |
| Total | 77 | Miscellaneous. | 11 |
| Collier: Miscellaneous | 37 | Total | 124 |
| Columbia: |  | Hillsborough: |  |
| Lake City .- | 114 | Plant City .-. | 113 |
| Miscellaneous. | 5 | Port Tampa City | 21 |
| Total | 119 | Tampa --...- | 3, 534 |
| Total. | 119 | Yest Tampa | 14 40 |
| Dade: |  | Miscellaneous. | 44 |
| Coral Gables. | 338 |  |  |
| Hialeah | 46 | Total.- | 3,766 |
| Homestead | 57 |  |  |
| Miami | 4,410 | Holmes: |  |
| Miami Beach | 413 | Bonifay | 17 |
| Miscellaneous. | 68 | Miscelianeous | 7 |
| Total | 5,332 | Total | 24 |
| De Soto: |  | Indian River: |  |
| Arcadia-.---. | 114 | Vero Beach. | 87 |
| Miscellaneous | 9 | Miscellaneous. | 26 |
| Total. | 123 | Total | 113 |
| Dixie: Miscellaneous. | 14 |  |  |
|  |  | Jackson: |  |
| Duval: |  | Marianna_ | 77 |
| Jacksonville. | 5., 731 | Miscellaneous | 13 |
| South Jacksonville. | 156 |  |  |
| Miscellaneous. | 53 | Total. | 90 |
| Total | 5.940 | Jefferson: |  |
| Escambia: |  | Monticello | 29 |
| Pensacola. | 909 | Miscellaneous. | 9 |
| Miscellaneous | 46 | Total | 38 |
| Total. | 955 |  |  |
| Flagler: Miscellaneous . | 20 | Lafayette: Miscellaneous | 4 |
| Fagler. Miscellaneous. |  | Lake: |  |
| Franklin: |  | Eustis. | 126 |
| Apalachicola. | 42 | Leesburg. | 164 |
| Carrabelle... | 8 | Mount Dora. | 60 |
| Miscellaneous. | 1 | Miscellaneous | 183 |
| Total. | 51 | Total. | 533 |
| Gadsden: |  | Lee: |  |
| Quincy.- | 115 | Fort Myers | 304 |
| Miscellaneous. | 36 | Miscellaneous. | 21 |
| Total. | 151 | Total | 325 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

FLORIDA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Leon: |  | Pasco: |  |
| Tallahassee.. | 247 | Dade City... | 45 |
| Miscellaneous | 5 | Miscellaneous | 63 |
| Total | 252 | Total | 108 |
| Lery: Miscellaneous.. | 67 | Pinellas: |  |
| Liberty: Miscellaneous. | 3 | Clearwater | 307 |
| Madison: |  | Sunedin - Petersburg | 52 $2,01+$ |
| Madison... | 41 | Tarpon Springs. | -80 |
| Miscollaneous. | 9 | Miscellaneous. | 74 |
| Total. | 50 | Total | 2, $52 \%$ |
| Manatee: |  | Polk: |  |
| Bradenton. | 243 | Auburndale. | 38 |
| Manatee. | 36 | Bartow - | 170 |
| Palmetto | 53 | Fort Mende | 31 |
| Miscellaneous | 27 | Haines City | 74 |
|  |  | Lakeland. | 465 |
| Total. | 359 | Lake Wales | 167 |
|  |  | Mulberry | 36 |
| Marion: |  | Winter Haven. | 268 |
| Dunnellon. | 30 | Miscellaneous. | 189 |
| Ocala | 264 |  |  |
| Miscellaneous | 49 | Total | 1,438 |
| Total | 343 | Putnam: |  |
|  |  | Crescent City | 37 |
| Martin: |  | Palatka | 209 |
| Stuart | 78 | Miscellaneous | 34 |
| Miscellaneous. | 20 | Total | 280 |
| 'Total. | 104 |  |  |
|  |  | St. Johns: |  |
| Mionroe: |  | St. Augustine. | 577 |
| Key West. | 203 | Miscellaneous. | 91 |
| Miscellaneous | 4 |  | 668 |
| Total.. | 207 |  |  |
|  |  | St. Lucie: |  |
| Nassau: |  | Fort Pierce.. | 201 |
| Fernandina. | 79 | Miscellaneous. | 12 |
| Miscellaneous.. | 13 |  |  |
| Total | 92 | Total | 213 |
|  |  | Santa Rosa: |  |
| Okaloosa: Miscellaneous. | 29 | Milton. | 42 |
|  | = | Miscellaneous | 18 |
| Okeechobee: <br> Okeechobee. | 54 | Total | 60 |
| Miscellaneous. | 5 |  |  |
|  |  | Sarasota: |  |
| Total | 59 | Sarasota | 321 |
|  | - | Miscellaneous. | 37 |
| Orlando. | 1,292 | Total | 358 |
| Winter Garden | 62 |  |  |
| Winter Park. | 184 | Seminole: |  |
| Miscellaneous. | 107 | Sanford. | 339 |
|  |  | Miscellaneous. | 64 |
| Osceola: |  | Total | 403 |
| Kissimmee.. | 71 | Sumter. Miscelleneous | 61 |
| St. Cloud | 17 | Shinter. Miscelaneous. | 6 |
| Miscellaneous. | 10 | Suwanee: |  |
| Total. | 98 | Live Oak.... <br> Miscellaneous | 69 8 |
| Palm Beach: |  |  |  |
| Delray .-- | 79 | Total. | 7 |
| Lake Worth... | 105 |  |  |
| Palm Beach | 323 | Taylor: |  |
| West Palm Beach. | 1,071 | Perry. | 53 |
| Miscellaneous.. | 101 | Miscellaneous. | 13 |
| Total. | 1,679 | Total | 66 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

FLORIDA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Union: Miscellaneous.. | 16 | Walton: |  |
| Volusia: |  | De Funiak Springs. Miscellaneous. | 65 9 |
| Daytona. | 733 | Total. | 74 |
| Deland.-.--- | 313 | ashingon: |  |
| New Smayrna-- | 104 100 | Washington: | 21 |
|  |  | Miscellaneous | 9 |
| Total_ | 1,250 | Total | 30 |
| Wakulla: Miscellaneous.. | 3 | State total. | 32,155 |

GEORGIA


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

GEORGIA-Continued


Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

GEORGIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Fulton: |  | Houston: Miscellaneous.- | 34 |
|  | 14, 160 | Irwin. |  |
| Chattahooche |  | Irwin: |  |
|  | 134 | Miscollaneous. | 6 |
| Hapeville. | 48 |  | - 1 |
| Miscellaneous | 37 | Total. | 7 |
| Total | 14,511 | Jackson: |  |
| Gilmer: Miscellaneous. | 7 | Commerce | 34 5 |
|  |  | Miscellaneous. | 6 |
| Glynn: <br> Brunswick | 294 | Total | 45 |
| Miscellaneous. | 15 | Total. |  |
|  |  | Jasper: |  |
| 'Total | 309 | Monticello. | 17 |
| Gordon. |  | Miscellaneous. | 15 |
| Calhoun. | 29 | Total. | 32 |
| Miscellaneous. | 5 |  | 32 |
|  |  | Jeff Davis: Hazelhurst | 25 |
|  |  | Jefferson: |  |
| Grady: |  | Louisville. | 17 |
| Cairo | 30 | Wadley. | 8 |
| Miscellaneous. | 9 | Wrens. | 7 |
| Total |  | Miscellaneous |  |
| Greene: |  | Total. | 39 |
| Greensboro. |  |  |  |
|  | 24 | Jenkins: |  |
| Union Point. | 6 | Millen. | 50 |
| Miscellaneous. | 3 | Miscellaneous. | 5 |
| Total. | 33 | 'rotal. | 55 |
| Gwinnett: |  | Johnson: |  |
| Buford. | 34 | Wrightsville. | 14 |
| Lawrenceville. | 16 | Miscellaneous | 1 |
| Miscellatreous. | 32 |  |  |
| Total. | 82 | Tota | 15 |
| Habersham: | $\underline{\square}$ | Jones: Miscellaneous. | 12 |
| Cornelia. | 16 | Lamar: |  |
| Miscellaneous. | 22 | Barnesville | 48 |
| Total. | 38 | Miscellaneous | 5 |
| Hall: | $\underline{-2}=$ | Total | 53 |
| Gainesville_ |  | Lanier: Miscellaneous_ |  |
| New Holland | 4 | Lanier. Miscellaneous | 6 |
| Miscellaneous. | 7 | Laurens: |  |
|  |  | Dublin. | 103 |
| Total. | 184 | Miscellaneous. | 6 |
| Hancock: |  | Total. | 109 |
| Sparta | 22 |  |  |
| Miscellaneous. | 5 | Lee: Miscellaneous |  |
|  | - | Liberty: Miscellaneous. | 20 |
| Total | 27 | Lincoln: Miscellaneous. | 13 |
|  | $=$ | Long: Miscellaneous.. | 9 |
| alson: <br> Tallapoosa |  | Lowndes: |  |
| Miscellaneous. | 12 3 | Yaldosta. | 287 |
| - | 3 | Miscellilneous. | 14 |
| Total. | 15 | Total | 301 |
| Harris: Miscellaneous. | 23 |  |  |
| Hart: Hartwell -....- | 12 | Lumpkin: Miscellaneous.. | 3 |
| Heard: Miscellaneous | 1 | McDuffe: Thamson | 28 |
| Henry: |  | Miscellaneous. | 28 1 |
| Me Donough. | 15 |  |  |
| Miscellaneous.. | 11 | Total | 29 |
| Total | 26 | McIntosh: Miscellaneous. | 28 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

GEORGIA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

GEORGIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Taliaferro: Miscellaneous. | 7 | Walton: |  |
| Tattnall: |  | Monroe. | 45 |
| Glennville. | 15 | Social Circlo... | 10 |
| Miscellaneous. | 10 | Miscellaneous |  |
| Total | 25 | Total | 58 |
| Taylor: Miscellaneous. | 25 | Ware: |  |
| Telfair. |  | Waycross. | 272 |
| Telfair: McRae |  | Miscellaneous | 13 |
| Miscellaneous. | 11 | Total | 285 |
| Total | 40 | Warren: |  |
| Terrell: |  | Warrenton- | 19 |
| Dawson.. | 69 | Miscellaneous. |  |
| Miscellaneous | 6 | Total | 28 |
| Total | 75 | Washington: |  |
| Thomas: |  | Sandersville.- | 46 |
| Boston. | 8 | Tennille. | 22 |
| Meigs. | 3 | Miscellaneous. | 10 |
| Thomasville. | 264 |  |  |
| Miscellaneous. | 5 | Total | 78 |
| Total_ | 280 | Wayne: |  |
| Tift: |  | Jesup ---- | 36 |
| Tifton. | 85 | Miscellaneous. | 10 |
| Miscellaneous | 5 | Total | 46 |
| Total | 90 | Webster: Miscellaneous. | 1 |
| Toombs: |  | Wheeler: Miscellaneous | 2 |
| Vidalia | 44 | White: Miscellaneous. | 10 |
| Miscellaneous | 15 | Whitfield: |  |
| Total | 59 | Daiton. | 155 |
|  |  | Miscellaneous. | 4 |
| Towns: <br> Treutlen: Soperton. | 2 | Total | 159 |
| Troup: |  |  |  |
| Hogansville. | 15 | Wilcox: |  |
| Lagrange | 263 | Abbevilie-- | 8 |
| West Point..- | 116 | Miscellaneous. | 4 |
| Miscellaneous. | 2 |  |  |
| Total. | 390 | Total. | 21 |
| Turner: |  | Wilkes: |  |
| Ashburn. | 17 | Washington. | 50 |
| Miscellaneous. | 2 | Miscellaneous. | 5 |
| Total | 19 | Total | 55 |
| Twiggs: Miscellaneous. | 12 | Wilkinson: |  |
| Upson: |  | Gordon- | 10 |
| Thomaston. | 86 | Miscellaneous. | 10 |
| Miscellaneous. | 6 | Total | 20 |
| Total. | 92 | Worth: |  |
| Walker: |  | Sylvester....... | 25 |
| La Fayette. | 38 | Miscellaneous. | 7 |
| Rossville.- | 24 |  |  |
| Miscellaneous_ | 26 | Total | 32 |
| Total | 88 | State total. | 32,921 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

HAWAII

| County and city | Number of returns | County and eity | Number of returns |
| :---: | :---: | :---: | :---: |
| Hawaii: |  | Kauai: Miscellaneous. | 391 |
| Hilo. Miscellaneous | 411 | Maui: |  |
| Miscellaneous. | 410 | Maui: Wailuku. | 166 |
| Total | 821 | Miscellaneous | 344 |
| Honolulu: |  | Total | 510 |
| Honolulu | 5,726 |  |  |
| Miscellaneous. | 599 | State total. | 8,047 |
| Total. | 6,325 |  |  |

IDAHO


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

IDAHO-Continued

| County and eity | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Jefferson: |  | Nez Perce: |  |
| Rigby | 30 | Lewiston.. | 501 |
| Miscellaneous | 27 | Misceilaneous. | 36 |
| Total | 57 | Total | 537 |
| Jerome: |  | Oneida: Malad City .-...-...............-. | 35 |
| Jerome...---- | 75 | Owyhee: Miscellaneous..........-.........- | 33 |
| Miscellaneous | 18 | Payette: |  |
| Total. | 93 |  | 96 |
|  |  | Miscellaneous. | 31 |
| Kootenai: <br> Coeur d'Alene. | 267 | Total. | 127 |
| Miscellaneous | 144 | Power: |  |
| Total | 411 | American Falls $\qquad$ <br> Miscellaneous $\qquad$ | 38 7 |
| Latah: |  | Total. | 45 |
| Moscow Potlateh | 196 81 | Shoshone: |  |
| Potlateh--...- | 81 147 | Shoshone: Kellogg. | 334 |
|  |  | Mullan | 233 |
| Total. | 424 | Wallace | 418 |
| Lemhi: |  | Miscellaneous | 261 |
| Salmon | 58 | Total | 1,246 |
| Miscellaneous.-....- | 28 |  |  |
|  |  | Teton: Miscellaneous. | 24 |
| Total | 86 | Twin Falls: |  |
| Lewis: Miscellaneous | 104 | Buhl | 157 |
| Lincoln |  | Twin Falls... | 460 |
| Shoshone. | 63 | Miscellaneous | 90 |
| Miscellaneous. | 6 | Total. | 753 |
| Total | 69 | Valley: Miscellaneous. | 66 |
| Madison: |  | Washington: |  |
| Rexburg.-.... | 83 9 | Weiser.- | 120 |
| Miscellaneous. | 9 | M iscellaneous | 13 |
| Total | 92 | 'Total | 133 |
| Minidoka: |  |  |  |
| Rupert. | 87 | Miscellaneous for State: Residents of |  |
| Miscellaneous. | 21 |  | 205 |
| Total | 108 | State total. | 9,808 |

ILLINOIS

| Adams: |  | Brown: |  |
| :---: | :---: | :---: | :---: |
| Clayton. | 13 | Mount Sterling. | 38 |
| Quincy | 1,337 | Miscellaneous.. | 12 |
| Miscellaneous | 74 |  |  |
| Total | 1,424 | Total | 50 |
|  |  | Bureau: | - |
| A lexander: |  | Cherry | 1 |
| Cairo- | 474 | Depue | 65 14 |
| Miscellaneous | 28 | Princeton | 213 |
| Total | 502 | Spring Valley | 103 |
|  | 502 | Miscellaneous | 175 |
| Bond: Greenville | 94 | Total | 571 |
| Miscellaneous | 12 | Calhoun: Miscellaneous. | 41 |
| Total. | 106 | Carroll: |  |
|  |  | Lanark. | 37 |
| Boone: Belvedere |  | Mount Carroll. | 63 |
| Miscellaneous. | +25 | Miscellaneous. | 184 52 |
| Total. | 218 |  | 336 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.
illinors-Continued

| County and city | Number of returns | County and eity | Number of returns |
| :---: | :---: | :---: | :---: |
| Cass: |  | Cook-Continued. |  |
| Ashland. | 44 | La Grange. | 1.944 |
| Beardstown | 232 | Lansing. | 101 |
| Virginia | 71 | Lemont | 174 |
| Miscellaneous. | 35 | Lyons. | 144 |
|  |  | Maywood. | 1,744 |
| Total. | 382 | Melrose Park. | 309 |
|  |  | Morton Grove. | 148 |
| Champaign: |  | Mount Greenwood | 1 |
| Champaign | 1,048 | Niles..- | 19 |
| Rantoul... | 104 | Oak Park | 9,8.3 |
| Urbana | 399 | Pakatine | 137 |
| Miscellaneous | 237 | Park Ridse. | 1,283 |
|  |  | Phoenit | 3 |
| Total | 1,788 | Riverdale | 99 |
| Christian: |  | River Forest. | 1,358 |
| Assumption | 29 | Riverside--... | 970 |
| Kincaid | 31 | Soutiolville | 109 |
| Morrisonville | 30 | Steger. (See Will Coun |  |
| Pana.- | 140 | Summit | 79 |
| Stonington- | 25 | Western springs. | 340 |
| Taylorville... | 257 | Wilmette | 2,322 |
| Miscellaneous | 51 | Winnetka.- | 1. 905 |
| Total. | 563 | Miscellaneous. | 2,343 |
| Clark: |  | Total. | 288,717 |
| Casey-- | 46 | Crawford: |  |
| Marshall | 59 | Oblong | 52 |
| Martinsville. | 9 | Palestine | 32 |
| Miscellaneous | 10 | Robinson. | 202 |
| Total | 124 | Miscellaneous. | 23 |
| Clay: |  | Total | 309 |
| Flora. | 49 | Cumberland: |  |
| Miscellaneous. | 12 | Greenup. | 9 |
| Total | 61 | Neoga. | 19 |
| Clinton: |  | Miscellancous | 20 |
| Beckemeyer. | 9 | Total. | 48 |
| Breese. - | 35 |  |  |
| Carlvle | 42 | De Kalh. | 338 |
| New Baden | 20 | Genoa-- | 25 |
| Trenton .-.-. | 25 | Sandwich. | 95 |
| Miscelaneous | 2 | Sycamere. | 192 |
| Total | 155 | Miscellancous. | 84 |
| Coles: |  | Total. | 731 |
| Charleston. | 159 | De Witt: |  |
| Mattoon... | 553 | De Clinton. | $\because 60$ |
| Oakland...... | 18 | Farmer City | 74 |
| Miscellaneous | 23 | Miscellaneous. | 44 |
| Total | 753 | Total | 378 |
| Cook: |  | Douglas: |  |
| Argo-............. | 163 | Arcola. | 60 |
| Arlington Heights. | 275 | Newman.- | 32 |
| Barrington----... | 233 | Tusedla..- | 83 |
| Bellewood. | - 90 | Villa Grove- | 31 |
| Berwyn--- | 2,872 | Miscellancous. | 64 |
| Blae Island | $\stackrel{5}{ }$ |  |  |
| Brookfield Cramet City | 254 | Total. | 270 |
| $\begin{aligned} & \text { Chlumet City } \\ & \text { Chicago } \end{aligned}$ | 240, 63. | Du Page: |  |
| Chieago İ-ights. | 1,034 | Downers Grove. | 613 |
| Cicero-.------ | 3,22f | Elmhurst. | 1,097 |
| Des Plaines | 670 | Glen Ellyn. | 823 |
| Delton. | 131 | Hinsdale. | 924 |
| Elmwood Park. | 228 | Lombard | 335 |
| Evanston. | 9,105 | Naperville. | 317 |
| Forest Park | 817 | West Chicago. | 205 |
| Clencoe. | 973 | Wheaton..- | 802 |
| Gross Point | 37 | Miscellaneous. | 6.4 |
| Harrey..- | 734 230 | Total | 5, S20 |
| Homewood. | 491 | Totai. | , |

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Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ILLINOIS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Edgar: |  | Grundy: |  |
| Chrisman. | 40 | Coal City | 38 |
| Paris | 315 | Morris | 190 |
| Miscellaneous. | 90 | South Wilmington | 5 |
| Tota |  | Miscellaneous.- | 86 |
|  |  | Total. | 319 |
| Edwards: |  |  |  |
| Albion.- | 20 | Hamilton: |  |
| Miscellaneous. | 13 | McLeansboro- | 28 |
| Total. | 33 | Miscellaneous. | 2 |
| Efingham: $\quad$ 年 |  | Total.. | 30 |
| Efingam. | 26 | Hancock: |  |
| Effingham. | 104 | Augusta | 13 |
| Miscellaneous. | 20 | Carthage | 107 |
|  |  | Dallas City | 20 |
| Tetal. | 150 | Hamilton. | 44 |
|  |  | La Harpe. | 36 |
|  |  |  |  |
| St. Elmo. | 6 | Miscellaneous. | 60 |
| Vandalia. | 75 |  |  |
| Miscellaneous. | 32 | Total. | 319 |
| Total. | 113 | Hardin: |  |
|  |  |  |  |
|  |  |  |  |
| Gibson City | 85 | Miscellaneous. | 3 |
| Paxton...-- | 101 |  |  |
| Miscellaneous | 115 | Total. | 29 |
| Total. | 301 | Henderson: Miscellaneous | 62 |
| Franklin: $\quad$ Henry: |  |  |  |
| Benton. | 179 | Cambridge. | 50 |
| Buckner | 4 | Galva.. | 114 |
| Christopher | 24 | Geneseo. | 132 |
| Orient..- | 12 | Kewanee. | 499 |
| Royalton. | 19 | Miscellaneous | 97 |
| Sesser | 14 |  |  |
| West Frankfort | 204 | Total. | 892 |
| Zeigler------ | 60 |  |  |
| Miscellaneous. | 51 | Iroquois: |  |
| Total. | 567 | Milman- | 43 49 |
|  |  | Onarga. | 53 |
|  |  |  |  |
| Astoria.-. | 25 | Watseka | 140 |
|  |  |  |  |
| Cuba. | 16 |  |  |
|  |  |  |  |
| Lewistown...-....----.-..--.....---- $\quad 37$ Jackson: |  |  |  |
| St. David | $1{ }^{3}$ | Carbondale. | 200 |
|  |  | Murphysboro. | 178 |
|  |  | Miscellaneous. | 78 |
| Total. | 451 | Total. | 456 |
| Gallatin: $\quad$ Jasper: |  |  |  |
| Equality..- | 4 | Newton. | 38 |
| Ridgway | 3 | Miscellaneous.. | 7 |
| Shawneetown. | 7 |  |  |
| Miscellaneous. | 21 | Total. | 45 |
| Total. | 35 | Jefferson: |  |
| Greene: Miscellaneous.........................- 11 |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| White Hall | 51 | Jerseyville_ | 142 |
| Miscellaneous....-.-.-.-.-...-.-.-.-.-. 28 |  | Miscellaneous. | 16 |
| Total. | 265 | Total | 158 |

Table 11-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ILLINOIS-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ILLINOIS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Madison: |  | Morgan: |  |
| Alton. | 1,402 | Jacksonville. | 617 |
| Collinsville | 238 | Waverly | 33 |
| East Alton | 72 | Miscellaneous. | 88 |
| Edwardsville | 331 |  | ------38 |
| Glen Carbon. | 11 | Total. | 738 |
| Granite City | 745 |  |  |
| Highland. . | 120 | Moultrie: |  |
| Livingston. | 17 | Lovington. | 25 |
| Madison.- | 143 | Sullivan. | 60 |
| Troy.- | 19 | Miscellaneous.. | 37 |
| Wood River. | 243 | Total | 122 |
| Worden.- | 2 |  |  |
| Miscellaneous. | 117 | Ogle: |  |
| Total | 3,497 | Oregon..... | 77 |
| Marion: |  | Polo-- | 50 |
| Centralia | 412 | Rochelle- | 170 |
| Odin.--.-. | 20 | Miscellaneous. | 74 |
| Salem... | 77 | Total | 479 |
| Miscellaneous. | 27 | Peoria, |  |
| Total | 553 | Averyville. | 1 |
| Total | 553 | Bartonville. | 26 |
| Marshall: |  | Chillicothe | 93 |
| Henry | 49 | Elmwood. | 26 |
| Lacon. | 61 | Peoria | 4,493 |
| Toluca. | 12 | Peoria Heights | 12 |
| Wenona | 51 | Princeville.- | 23 |
| Miscellaneous | 36 | Miscellaneous. | 68 |
| Total | 209 | Total | 4, 742 |
| Mason: |  |  |  |
| Iavana--- | 99 | Duquoin. | 173 |
| Miscellaneous | 66 53 | Pinckneyville | 52 |
| 'Total. | 218 | Miscellaneous. | 5 7 |
| Massac: |  | Total. | 237 |
| Brook port. | 7 |  |  |
| Metropolis. | 79 | Piatt: |  |
| Miscellaneous. | 4 | Bement. | 25 |
| Total | 90 | Cerro Gordo | 22 134 |
| Menard: | $=-$ | Miscellaneous | 92 |
| Athens. | 24 | Total | 273 |
| Petersburg- | 80 | Totas. | 213 |
| Miscellaneous. | 50 | Pike: |  |
| Total | 154 | Barry .-. | 26 |
| Mercer: | $==-=$ | Pittsfield. | 107 |
| Aledo. | 111 | Miscellaneous. | 46 |
| Keithsburg | 12 |  |  |
| Miscellaneous. | 88 | Total. | 208 |
| ${ }^{\text {Total }}$ | 211 | Pope: |  |
| Monros: | $=-=$ | Golconda - | 14 |
| Columbia | 61 | Miscellaneous. | 2 |
| Waterloo...-... | 65 | Total | 16 |
| Miscellaneous. | 12 | Total |  |
| Total | 138 | Pulaska: |  |
| Montgomery: | 138 | Mounds ${ }^{\text {Mound }}$ City | 63 40 |
| Hillsboro | 155 | Miscellaneous | 36 |
| Litchfield. | 139 |  |  |
| Notomis. | 46 | Total | 139 |
| Panama- | 9 |  |  |
| Taylor Springs. | 5 | Putnam: |  |
| Witt..... | 13 | Granville. | 28 |
| Miscellaneous. | 23 | Miscellaneous | 14 |
| Total | 390 | Total. | 42 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ILLINOIS—Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

ILLINOIS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Whiteside: |  | Williamson-Continued. |  |
| Fulton. | 57 | Marion | 213 |
| Morrison. | 80 | Miscellaneous. | 20 |
| Prophetstown. | 49 49 | Total | 530. |
| Sterling.- | 413 |  |  |
| Miscellaneous. | 35 | Winnebago: | 25 |
| Total | 083 | Rockford. | 4,366 |
| Will: |  | South Beloit. | 8 |
| Braidwood. | 18 | Miscellaneous | 84 |
| Joilet.... | 3, 105 | Total. | 4,483: |
| Peotone. | 45 | Woodford: |  |
| Plainfield | 58 | El Paso. | 57 |
| Steger | 38 | Eureka | 87 |
| Wiscellaneous. | $\begin{array}{r}75 \\ 209 \\ \hline\end{array}$ | Minonk. Roanoke | 82 |
| Total | 3,752 | Miscellaneous. | 104 |
| Williamson: |  | Total. | 392 |
| Carterville --- | 40 |  |  |
| Creal Springs | $\stackrel{2}{178}$ | Miscellaneous for State: Residents of | 268 |
| Herrint. | 18 | other states.-------.-.------.--- |  |
| Johnston City-.-.-- | 69 | State total. | 373, 621 |

## INDIANA



Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

INDIANA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

INDIANA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Jasper: |  | Madison: |  |
| Remington | 20 | Alexandria. | 1, 200 |
| Riscellaneous. | 121 | Elwood.- | 237 |
| Miscelan |  | Lapel. | 6 |
| Total | 141 | Pendleton | 29 |
| Jay: |  | Miscellaneous. | 17 |
| Dunkirk | 58 |  |  |
| Po:thand | 102 | Total | 1,566 |
| Redkey. | 9 |  |  |
| Miscellaneous. | 8 | Marion: |  |
| Total | 177 | Beech Grove. Indianapolis. | 17, 827 |
| Total- |  | Miscellaneous | 218 |
| Jefferson: | 144 | Total | 18,070 |
| M'scellaneous. | 15 |  |  |
|  |  | Marshall: |  |
| Total | 159 | Argos. | 23 |
| Jennings: |  | Bremen. | 57 |
| North Vernon. | 6. | Culver. | 119 |
| Miscellaneous. | 5 | Plymouth | 158 |
| Total. | 72 | Miscellaneous. | 15 |
| Johnson: |  | Total. | 417 |
| Edinhurg. | 43 |  |  |
| Franklin. | 160 | Martin: |  |
| Greenwood. | 51 | Loogootee. | 17 |
| Miscellaneous. | 12 | Shoals... | 10 |
| Total | 266 | Total | 27 |
| Knox: |  | Miami: |  |
| Bicknell | 83 | Converse. | 14 |
| Bruceville | ${ }^{3}$ | Peru. | 432 |
| Vincennes.... | 494 46 | Miscellaneous. | 22 |
|  |  | Total | 468 |
| Total. | 626 | Totar |  |
| Kosciusko: |  | Monroe: |  |
| Pierceton. | 8 | Bloomington. | 712 |
| Syracuse. | 34 | Miscellaneous. | 45 |
| Warsaw- | 171 |  |  |
| Miscellaneous | 85 | Total. | 757 |
| Total | 298 | Montgomery: |  |
| Lagrange: |  | Crawfordsville. | 327 27 |
| Lagrange | 35 | Miscellaneous. | 44 |
| Miscellaneous. | 62 |  |  |
| Total. | 97 | Total. | 398 |
| Lake: |  | Morgan: |  |
| Crown Point. | 207 | Martinsville... | 116 |
| East Chicago. | 2,515 | Mooresville. | 30 |
| Gary | 5, 360 | Miscellaneous. | 22 |
| Hammond. | 2, 721 |  |  |
| Hobart. | 200 | Total | 168 |
| Lowell. | 51 |  |  |
| Whiting | 1,199 | Newton: |  |
| Miscellaneous | 173 | Goodland | 18 |
| Total | 12.426 | Moroceo. | 25 |
| La Porte: | - $=$ | Miscellaneous. | 25 |
| La Porte | 781 | Total. | 102 |
| Michigan City | 846 | Total. | 102 |
| Miscellaneous. | 62 | Noile: |  |
| Total | 1,689 | Alhion---. | 28 |
| Lawrence: |  | Kendallvile. | 180 |
| Bedford. | 494 | Ligonier M -....-- | 79 34 |
| Mitchell. | 60 |  |  |
| Miscellaneous. | 22 | Total. | 321 |
| Total. | 576 | Ohio: Rising Sun. | 14 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

INDIANA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

INDIANA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Vanderburg: |  | Washington: |  |
| Evansville | 2,813 | Salem | 46 |
| 1lowell.. | 2 | Miscellaneous.. | 10 |
| Miscellaneous | 8 | Total | 56 |
| Total | 2.823 |  |  |
| Vermillion: |  | Wayne: Cambridge City_ | 81 |
| Clinton | 183 | Hagerstown...- | 56 |
| Vniversal | G | Richmond. | 1, 087 |
| Miscelhancous. | 74 | Miscellaneous | 164 |
| Total | 213 | Total. | 1,288 |
| Vigo: |  | Wells: |  |
| West Terre Haute | 2, 297 | Bluffton-.... | 133 |
| Miscellaneous..... | 29 | Miscellaneous. | 42 |
| Total_ | 2,365 | Total | 175 |
| Wabash: |  | White: |  |
| North Manchester. | 72 | Monon | 34 |
| Wabash | 233 | Monticello. | 63 |
| Miscellaneous. | 27 | Miscellaneous. | 46 |
| Total | 332 | Total. | 143 |
| Warren: <br> Villiamsport | 31 | Whitley: |  |
| Miscellaneous. | 32 | Columbia City | 94 |
|  |  | South Whitley- | 30 |
| Total | 63 | Miscellaneous. | 19 |
| Warrick: |  | Total. | 143 |
| Boonville | 109 |  |  |
| Newburg | 19 | Miscellaneous for State: Residents of |  |
| Miscellaneous. | 10 |  | 796 |
| Total | 138 | State total_ | 75,376 |

IOWA

| Adair: |  |
| :---: | :---: |
| Adair | 30 |
| Greenfield. | 40 |
| Miscellaneous | 39 |
| Total. | 109 |
| Adams: |  |
| Corning....- | 57 |
| Miscellaneous. | 9 |
| Total | 66 |
| Allamakee: |  |
| Lansing | 24 |
| Postville. | 50 |
| Waukon | 47 |
| Miscellaneous. | 7 |
| Total. | 128 |
| Appanoose: |  |
| Centerville | 152 |
| Cincinnati. | 1 |
| Moulton. | 8 |
| Mystic | 5 |
| Miscellaneous | 14 |
| Total. | 180 |
| Audubon: |  |
| Audubon. | 59 |
| Miscellaneous. | 49 |
| Total. | 108 |


| Benton: | 46 <br> 6.5 <br> 68 |
| :---: | :---: |
| lelle Plaine_. |  |
| Vinton. |  |
| Miscellaneous. |  |
| Total | 179 |
| Blackhawk: |  |
| Cedar Falls. | 159 |
| Lal'orte City | 23 |
| Waterloo. | 1, 493 |
| Miscellaneous. | 33 |
| Total. | 1,708 |
| Boone: |  |
| Beone. | 337 |
| Madrid | 29 |
| Ogden | 26 |
| Miscellaneous. | - 17 |
| Total. | 409 |
| Bremer: |  |
| Sumner. | 37 |
| Waverly | 107 |
| Miscellaneous. | 55 |
| Total | 199 |
| Buchanan: |  |
| Independence. | 116 |
| Miscellaneous. | 30 |
| Total | 146 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

Iowa-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Buena Vista: |  | Clayton: |  |
| Alta- | 30 | Elkader. | 42 |
| Sioux Rapids. | 12 | Guttenberg. | 14 |
| Storm Lake.. | 142 | McGregor. | 25 |
| Miscellaneous. | 55 | Marquette | 16 |
| Total | 239 | Monona. | 16 |
|  |  | Miscellaneous.. | 64 |
|  |  |  |  |
| Clarksville. | 17 | Total | 197 |
| Greene | 25 |  |  |
| Parkersburg | 20 | Clinton: |  |
| Miscellaneous. | 45 | Clinton. | 909 |
| Total | 107 | Dewitt <br> Miscellaneous | 82 82 |
| Calhoun: $\quad$ Total............................... 1,073 |  |  |  |
| Lake City - | 40 |  |  |
| Alanson. | 42 | Crawford: |  |
| Rockwell City | 65 | Denison. | 97 |
| Miscellaneous. | 64 | Manilla | 23 |
| Total | 211 | Miscellaneous. | 128 |
|  |  | Total. | 248 |
| Carroll: |  |  |  |
| Carroll | 175 | Dallas: |  |
| Coon Rapids | 24 | Adel. | 47 |
| Manning . | 47 | Perry | 146 |
| Miscellaneous | 107 | Woodward | 8 |
| 'T |  | Miscellaneous. | 146 |
| Total. | 353 | Total | 347 |
| Cass: |  |  |  |
| Anita. | 14 | Davis: | ; |
| A tlantic | 175 | Bloomfield...- | 44 |
| Griswold | 30 | Miscellaneous. | 7 |
| Miscellaneous.. | 36 |  |  |
| Total. | 255 | Tota. | 51 |
|  |  | Decatur: |  |
| Cedar: |  | Lamoni. | 9 |
| Tipton | 41 | Leon. | 22 |
| Miscellaneous. | 102 | Miscellaneous. | 19 |
|  |  |  |  |
| Cerro Gordo: 73 Delaware: |  |  |  |
| Clear Lake.. | 73 | Manchester. | 73 |
| Mason City | 723 | Miscellaneous. | 30 |
| Miscellaneous. | 32 | Tot | 103 |
| Total. | 828 |  |  |
|  |  |  |  |
|  |  |  |  |
| Cherokee. | 175 | Miscellaneous. | 24 |
| Marcus | 34 |  |  |
| Miscellaneous | 69 | Total. | 1,002 |
| Total | 277 | Dickinson: |  |
|  |  | Spirit Lake. | 29 |
|  |  |  |  |
| Nashua | 11 |  |  |
| New Hampton | 53 | 'Total | 73 |
| Miscellaneous.- | 14 | Dubuque. |  |
| Total | 81 | Dascade. | 24 |
|  |  |  |  |
| \% Osceola | 34 | Miscellaneous | 40 |
| . Miscellaneous. | 12 | Miscellaneous | 40 |
| Total | 46 | Total. | 1,693 |
| Clay: $===$ |  |  |  |
| Spencer. | 170 | Estherville.. | 112 |
|  |  |  |  |
| Total. | 248 | Total. | 135 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

IO WA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

IOWA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

IO W A-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Winneshiek: |  | Worth-Continued. |  |
| Calmar | 22 | Northwood. | 31 |
| Decorah | 142 | Miscellaneous. | 18 |
| Miscellaneous | 54 | Total | 91 |
| Total. | 218 |  |  |
| Woodbury: |  | Wright: <br> Belmond |  |
| Correctionville | 26 | Clarion... | 112 |
| Sioux City... | 2, 594 | Dows. | 31 |
| Miscellaneous. | 183 | Eagle Grove.. | 100 |
| Total. | 2,803 | Miscellaneous. | 18 |
|  |  | Total. | 298 |
| Worth: |  |  |  |
| Manly. | 42 | State total. | 40,789 |

KANSAS


Table 11,-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar y ear 1928-Contd.

KANSAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Cowley: |  | Ford: |  |
| Arkansas City | 467 | Dodge City | 362 |
| Winfield. | 426 | Miscellaneous. | 189 |
| Miscellaneous. | 41 | Total | 551 |
| Total | 934 |  |  |
| Crawford: |  | Franklin: <br> Ottawa | 226 |
| Arcadia. | 26 | Miscellaneous | 39 |
| Arma | 26 |  |  |
| Cherokee. | 19 | Total. | 265 |
| Croweburg. | 1 |  |  |
| Franklin.. | 8 | Geary: |  |
| Frontenac. | 21 | Fort Riley | 30 |
| Girard. | 64 | Junction City_ | 205 |
| Mulberry | 46 | Miscellaneous. | 9 |
| Pittsburg. | 618 |  |  |
| Radley...- | 1 | Total.- | 244 |
| Miscellaneous. | 16 | Gove: Miscellaneous | 64 |
| Total. | 846 | Graham: Miscellaneous | 53 |
|  |  | Grant: Miscellaneous.-- | 39 |
| Decatur: |  | Gray: Miscellaneous.- | 130 |
| Oberlin- | 59 | Greeley: Miscellaneous. | 12 |
| Miscellaneous. | 35 | Greenwood: |  |
| Total. | 94 | Eureka. | 242 |
|  |  | Miscellaneous. | 257 |
| Dickinson: |  |  |  |
| A bilene.. | 238 | Total | 499 |
| Herington | 157 |  |  |
| Solomon. | 35 | Hamilton: |  |
| Miscellaneous | 105 | Syracuse. | 25 |
| Total. | 535 | Miscollaneor |  |
|  |  | Total. | 30 |
| Doniphan: Troy. | 33 |  |  |
| Miscellaneous | 86 | Anthony. | 94 |
|  |  | Harper | 46 |
| Total. | 119 | Miscellaneous. | 63 |
| Douglas: |  | Total | 203 |
| Baldwin City. | 23 |  |  |
| Lawrence... | 474 | Harvey: |  |
| Miscellaneous. | 24 | Halstead. | 61 |
| Total | 521 | Newton_-...-. | 430 56 |
| Edwards: |  | Total | 547 |
| Kinsley . | 146 |  |  |
| Miscellaneous. | 153 | Haskell: Miscellaneous | 82 |
|  |  | Hodgeman: Miscellaneous. | 43 |
| Total | 299 | Jackson: |  |
| Elk: |  | Holton. | 76 |
| Howard. | 47 | Miscellaneous | 32 |
| Miscellaneous | 51 | Total | 108 |
| Total. | 98 |  |  |
|  |  | Jefferson: |  |
| Elis: |  | Valley Falls. | 36 |
| Ellis. | 79 | Miscellaneous | 70 |
| Mays - | 173 16 | Total | 106 |
|  |  |  |  |
| Total. | 268 | Jewell: |  |
|  |  | Mankato | 40 |
| Ellsworth: |  | Miscellaneous. | 41 |
| Elsworth. | 88 |  |  |
| Wilson------- | 45 | Total | 81 |
| Miscellaneous | 59 |  |  |
| Total. | 192 | Johnson: Olathe. | 86 |
| Finney: |  | Miscellaneous. | 146 |
| Garden City -- | 154 | Total | 232 |
| Miscellaneous.. | 18 | Total | 232 |
| Total | 172 | Kearny: Miscellaneous | 30 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

KANSAS-Continued

| County and city | Number of returas | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Kingman: |  | Miami: |  |
| Kingman. | 77 | Osawatomie. | 87 |
| Miscellaneous. | 78 | Paola | 129 |
| Total | 155 | Miscellaneous. | 16 |
|  |  | Total | 232 |
| Greensburg | 51 | Mitchell: |  |
| Miscellaneous. | 52 | Beloit | 129 |
| Total |  | Miscellaneous. | 54 |
|  |  | Total | 183 |
| Labette: |  |  |  |
| Chetopa | 15 | Montgomery: |  |
| Oswego. | 37 | Caney. | 69 |
| Parsons | 372 | Cherryvale. | 81 |
| Miscellaneous. | 23 | Coffeyville. | 350 |
| Total | 447 | Independence. | 515 |
|  |  |  |  |
| Lane: Miscellaneous | 24 | Total. | 1,032 |
| Leavenworth: |  | Morris: |  |
| Fort Leavenworth. | 43 | Council Grove. | 73 |
| Leavenworth..... | 453 | Miscellaneous. | 64 |
| National Military Home. | 2 |  |  |
| Miscellaneous. | 37 | Total | 137 |
| Total | 535 | Morton: |  |
|  |  | Elkhart.. | 30 |
| Lincoln: |  | Miscellaneous. | 11 |
| Lincoln. | $57$ | Total | 41 |
| Total | 108 | Nemaha: |  |
|  | 108 | Sabetha. | 92 |
| Linn: |  | Seneca. | 43 |
| La Cygne. | 12 | Miscellaneous | 61 |
| Pleasanton.- | 28 | Total |  |
| Miscellaneous. | 32 | Total. | 196 |
| Total. | 72 | Neosho: |  |
| Logan: Miscellaneous. | 28 | Crie..... | 288 15 |
| Logan. Miscellaneous. |  | Miscellaneous | 21 |
| Lyon: |  |  |  |
| Emporia. | 544 | Total | 324 |
| Miscellaneous. | 81 | Ness: Miscellaneous | 82 |
| Total. | 625 |  |  |
| McPherson: |  | Norton: <br> Norton | 65 |
| Lindsborg | 91 | Miscellaneous. | 42 |
| McPherson... | 205 |  |  |
| Miscellaneous | 144 | Total. | 107 |
| Total | 440 | Osage: |  |
|  |  | Burlingame | 30 |
| Marion: |  | Osage City.. | 36 |
| Florence. | 47 | Miscellaneous. | 53 |
| Hillsboro. | 49 |  |  |
| Marion. | 119 | Total | 119 |
| Peabody | 66 |  |  |
| Miscellaneous | 77 | Osborne: |  |
| Total | 358 | Downs..- <br> Osborne | 23 46 |
| Marshall: |  | Miscellaneous | 34 |
| Blue Rapids. | 39 | Total | 103 |
| Frankfort.-- | 38 | Total. | 103 |
| Marysville-.- | 148 | Ottawa: |  |
| Miscellaneous | 129 | Minneapolis. | 46 |
| Total. | 354 | Miscellaneous. | 53 |
| Meade: Miscellaneous. | 130 | Total | 99 |

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Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

KANSAS—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Pawnee: |  | Shawnee: |  |
| Larned. | 203 | Topeka | 2, 533 |
| Miscellaneous. | 85 | Miscellaneous... | 40 |
| Total | 288 | Total | 2, 573 |
| Phillips: |  | Sheridan: Miscellaneous. | 35 |
| Phillipsburg <br> Miscellaneous | 44 42 |  |  |
| Miscellaneous. | 42 | Sherman: |  |
| Total. | 86 | Moodland | 102 16 |
| Pottawatomie: |  | Total. | 118 |
| St. Marys.. | 48 |  |  |
| Wamego | 62 | Smith: |  |
| Miscellaneous | 90 | Smith Center | 60 |
| Total | 200 | Miscellaneous. | 35 |
| Pratt: |  | Total. | 95 |
| Pratt. | 232 | Stafford: |  |
| Miscellaneous. | 77 | St. John. | 85 |
| Total. | 309 | Stafford. | 83 |
| Rawlins: Miscellaneous. | 73 | Total | 262 |
| Reno: |  | Stanton: Miscellaneous. | 18 |
| Haven. | 35 | Stevens: Miscellaneous. | 41 |
| Hutchinson. | 744 |  |  |
| Miscellaneous. | 101 | Sumner: |  |
| Total. | 880 | Caldwell | 65 |
|  |  | Conway Springs | 25 |
| Relleville. | 83 | Wellington. | 237 |
| Miscellaneous. | 88 | Miscellaneous. | 129 |
| Total | 171 | Total | 484 |
| Rice: |  | Thomas: |  |
| Lyons. | 107 | Colby | 73 |
| Sterling | 62 | Miscellaneous. | 59 |
| Miscellancous. | 100 | Total. | 132 |
| Total | 269 | Trego: |  |
|  |  | Wakeeney.. | 43 |
| Manhattan | 335 | Miscellaneous.. | 11 |
| Miscellaneous | 102 | Total | 54 |
| Total | 437 | Wabaunsee: Miscellaneous | 103 |
| Rooks: Miscellaneous. | 54 | Wallace: Miscellaneous. | 39 |
| Rush: Miscellaneous.. | 158 | Wrashington: |  |
| Russell: |  | Washington. | 36 |
| Russell. | 105 | Miscellaneous. | 93 |
| Miscellaneous. | 96 | Total. | 129 |
| Total. | 201 | Wichita: Miscellaneous | 12 |
| Saline: |  |  |  |
| Salina | 703 | Wilson: |  |
| Miscellaneous. | 65 | Altoona.- | 91 |
| Total | 768 | Neodesha. | 91 |
| Scott: | $=$ | Miscellaneous | 11 |
| Scott City | 32 | Total. | 202 |
| Miscellaneous. | 5 | Woodson: |  |
| Total | 37 | Yates Center | 42 |
|  |  | Miscellaneous. | 16 |
| Sedgwick: |  | Total. | 58 |
| Wichita-.....-- | $3,835$ |  |  |
| Miscellaneous. | 182 | W yandotte: ${ }_{\text {Bonner }}$ Springs. | 40 |
| Total. | 4,017 | Kansas City... | 2,531 |
|  |  | Rosedale.. | 24 |
| Seward: |  | Miscellaneous. | 47 |
| Liberal....... | 143 | Total. | 2,642 |
| Total. | 157 | State total | 32,929 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

KENTUCKY

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Adair: Columbia. | 11 | Campbell: |  |
| Allen: Scottsville. | 13 | Bellevue. | 349 |
| Anderson: Lawrenceburg | 56 | Dayton- | 271 |
| Ballard: Miscellaneous... | 12 | Fort Thomas | 754 |
|  |  | Newport.- | 1,274 |
| Barren: |  | Miscellaneous. | 75 |
| Miscellaneous | 108 | Total. | 2,723 |
| Total | 115 | Carlisle: |  |
| Bell: |  | Total. | 8 |
| Middlesboro_ | 209 |  |  |
| Pineville. | 103 | Carroll: |  |
| Miscellaneous. | 17 | Carrollton. | 65 |
| Total. | 329 | Miscellaneous | 13 |
| Boone: Miscellaneous | 65 | Total.- | 78 |
|  |  | Carter: |  |
| Bourbon: |  | Olive Hill. | 21 |
| Millersburg. | 13 | Miscellaneous. | 32 |
| Paris | 368 |  |  |
| Miscellaneous | 28 | Total. | 53 |
| Total. | 409 | Casey: Miscellaneous. | 4 |
| Boyd: |  | Christian: |  |
| Ashland.- | 973 | Hopkinsville. | 284 |
| Catlettsburg- | 73 | Miscellaneous | 37 |
| - |  | Total | 321 |
| Total. | 1, 049 |  |  |
|  |  | Clark: |  |
| Boyle: |  | Winchester. | 375 |
| Danville. | 293 | Miscellaneous. | 7 |
| Miscellaneous | 11 |  |  |
| Total | 304 | Total. | 382 |
|  |  | Clay: Miscellaneous. | 13 |
| Augusta | 60 | Crittenden: |  |
| Miscellaneous. | 18 | Marion. | 25 |
| Total. | 78 | Miscellaneous. | 4 |
| Breathitt: |  | Total. | 29 |
| Jackson. | 29 | Cumberland: Miscellaneous. | 2 |
| Miscellaneous. | 1 |  |  |
| Total. | 30 | Daviess: |  |
| Breckinridge: |  | Miscellaneous. | 17 |
| Cloverport..- | ${ }_{2}^{23}$ | Total. | 522 |
| Miscellaneous. | 23 | Total. | 522 |
| Total. | 46 | Edmonson: Miscellaneous. | 18 |
|  |  | Elliott: Miscellaneous | 1 |
| Butler: Miscellaneous | 41 |  |  |
| Butler: Miscellaneous.. | 2 | Estill: |  |
| Caldwell: | $\underline{\square}$ | Irvine...- | 84 |
| Princeton. | 115 | Miscellaneous. | 16 |
| Miscellaneous. | 12 |  |  |
| Total. | 127 | Total | 154 |
| Calloway: |  | Fayette: |  |
| Murray | 58 | Lexington_....- | 2,329 |
| Miscellaneous | 3 | Miscellaneous. | 15 |
| Total. | 61 | Total. | 2,344 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

KENTUCKY-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

| KENTUCKY-Continued |  |  |  |
| :---: | :---: | :---: | :---: |
| County and city | Number of returns | County and city | Number of returns |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total.........................-......-- 146 |  |  |  |
| Lewis: $\quad$ Bardstown.............................. ${ }^{\text {a }}$ - 69 |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Lincoln: $\quad 45$ |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total | 66 | Total | 47 |
|  |  | Ohio: Miscellaneous | 51 |
| Livingston: Miscellaneous.............- $\quad 9 \quad 9$ |  |  |  |
| Logan: 39 |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  | Owen: Miscellaneous | 26 |
| Lyon: |  |  |  |
| Eddyville Miscellaneous | 17 5 | Pendieton: Falmouth | 41 |
| Mscelaneous |  | Miscellaneous. | 15 |
| 'Total | 22 | Total | 56 |
|  |  |  |  |
|  |  |  |  |
| McLean: $\quad$ Miscellaneous.-..........-............ |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total 11 : Pike. | 11 | Pike: |  |
|  |  | Hellier | 8 |
| Madison: ${ }^{\text {P }}$ Pikeville............................... 124 |  |  |  |
| Berea. | 75 | Miscellaneous. | 180 |
|  |  |  |  |
| Miscellaneous....................-.....- 5 |  | Total | 318 |
| Total | 263 | Powell: Miscellaneous | 2 |
| Magofin: Miscellaneous..-----.-.-.-.-- 25 - Pulaski: |  |  |  |
| Marion: $\quad 19$ |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  | Robertson: Miscellaneous | 2 |
|  |  | Rockcastle; Miscellaneous. | 28 |
|  |  | Rowan: Miscellaneous.. | 25 |
| Mason: \|| Russell: Miscellaneous.-.................. |  |  |  |
|  |  |  |  |
| Miscellaneous...-.--....- | 23 | Scott: |  |
|  |  |  | 195 5 |
| Meade: Miscellaneous.................-- Total. $\quad 9$. |  |  |  |
| Menifee: Miscenlaneous................... 1 Total...............-.............--- |  |  |  |
| Mercer: |  | Shelby: |  |
|  |  |  |  |
| Miscellaneous | 17 | Miscellaneous. |  |
|  |  | Total | 152 |

Table 11.-Indis: anl returns by States and Territories-Number of returns distributed by sounies, cities, and lownships, calendar year 1928-Contd.


## LOUISIANA



Table 11.-Individual returns by States and Territories- ${ }^{\text {NTumber of returns }}$ distributed by counties, cities, and townships, calendar year 1928-Contd.

| LOUISIANA-Continued |  |  |  |
| :---: | :---: | :---: | :---: |
| County and city | Number of returns | County and city | Number of returns |
| De Soto: |  |  |  |
| Mansfield. | 170 | Lafayette. | 329 |
| Miscellaneous. | 75 | Miscellaneous. | 44 |
| Total. | 245 | Total. | 373 |
| East Baton Rouge: ${ }^{\text {a }}$ La Fourche: |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| East Carroll: $\quad$ La Salle: Miscellaneous................... 119 |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Miscellaneous | 40 | Livingston: Miscellaneous | 56 |
| Total. | 55 | Madison: |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total. | 56 | Morehouse: |  |
|  |  |  |  |
|  |  |  |  |
| Miscellaneous | 59 | Total. | 253 |
| Total. | 111 | Natehitoches: |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total....................-.--- | 70 | Orleans: New Orleans. | 18,842 |
|  |  |  |  |
| Jeanerette. | 66 | West Monroe. | 108 |
| New Iberia. | 158 | Miscellaneous. | 33 |
| Miscellaneots | 31 | 'Tota |  |
| Total | 255 | Total | 1,161 |
| Iberville: |  |  |  |
| Bayou Goula ......................... 10 Pointe Coupee: |  |  |  |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Total. | 186 | Rapides: |  |
|  |  | Alerandria Boyce.... | 789 19 |
| Eros. | 1 | Glenmora. | 25 |
| Miscellaneous. | 54 | Lecompte... | 31 |
|  |  | Pineville.... | 47 |
| Total | 55 | Miscellaneous. | 32 |
| Jefferson: Total................................- 9 - 943 |  |  |  |
| Gretna. | 104 |  |  |
| Kenner--.---ile | 36 | Red River: Miscellaneous. | 63 |
|  |  |  |  |
|  |  |  |  |
|  |  |  |  |
| Jefferson Davis: Total.................-...........-- |  |  |  |
| Jennings |  |  |  |
| Lake Arthur. | 15 | Fisher... | 9 |
|  |  |  |  |
|  |  |  |  |
| Total. | 222 | Total | 85 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

LOUISIANA-Continued


## MAINE

| Androscoggin: |  | Aroostook-Continued. |  |
| :---: | :---: | :---: | :---: |
| Auburn. | 680 | Frenchville...... | 2 |
| East Livermore | 79 | Grand Isle. | 2 |
| Lewiston. | 941 | Houlton | 217 |
| Lisbon | 58 | Island Falls. | 7 |
| Mechanic Falls | 50 | Limestone. | 35 |
| Poland. | 25 | Madawaska | 15 |
| Turner-. | 5 | Mapleton- | 6 |
| Webster | 18 | Mars Hill | 35 |
| Miscellaneous. | 7 | Monticello. | 6 |
| Total. | 1,863 | Oakfield | 3 204 |
| Aroostook: |  | St. Francis.. | 1 |
| Ashland | 13 | Sherman.- | 5 |
| Blaine. | 1 | Stockholm. | 6 |
| Bridgewater | 7 | Van Buren. | 34 |
| Caribou..... | 158 | Washburn- | 22 |
| Eagle Lake | 9 | Miscellaneous. | 31 |
| Easton-1---7 | 32 | Total |  |
| Fort Kent... | 124 | Total. | 1,037 |

Table 11.-Individual retırns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MAINE-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Cumberland: |  | Lincoln: |  |
| Bridgton. | 57 | Boothbay | 20 |
| Brunswick | 288 | Boothbay Harbor. | 58 |
| Cape Elizabeth | 200 | Bristol | 7 |
| Cumberland... | 12 | Waldoboro | 22 |
| Falmouth. | 4 | Wiscasset. | 24 |
| Freeport.. | 47 | Miscellaneous.. | 81 |
| Gorham. | 32 |  |  |
| Gray | 11 | Total | 212 |
| Harpswell. | 6 |  |  |
| New Gloucester | 13 | Oxford: |  |
| Portland. | 4, 309 | Bethel | 46 |
| Scarborough | 32 | Dixfield. | 28 |
| South Portland. | 436 | Fryeburg | 36 |
| Standish | 15 | Mexico.. | 55 |
| Westbrook | 267 | Norway. | 76 |
| Windham | 33 | Oxford. | 16 |
| Yarmouth | 54 | Paris | 76 |
| Miscellaneous. | 56 | Rumford | 274 |
| Total | 5,872 | Miscellaneous. | 89 |
|  |  | Total. | 696 |
| Franklin: |  |  |  |
| Farmington. | 133 | Penobscot: |  |
| Jay | 35 | Bangor. | 1,286 |
| Phillips. | 12 | Brewer. | 115 |
| Rangeley. | 55 | Corinna | 13 |
| Wilton- | 64 | Dexter | 86 |
| Miscellaneous | 52 | East Millinocket. | 43 |
|  |  | Enfield.... | 7 |
| Total_ | 351 | Hampden. | 14 |
|  |  | Lincoln | 40 |
| Hancock: |  | Milford | 7 |
| Bar Harbor | 214 | Millinocket | 196 |
| Blue Hill. | 17 | Newport.- | 23 |
| Brooksville. | 2 | Old Town. | 128 |
| Bucksport. | 36 | Orono | 60 |
| Deer Isle.- | 8 | Orrington. | 3 |
| Ellsworth. | 103 | Patten-..- | 12 |
| Gouldsboro. | 7 | Miscellaneous. | 47 |
| Mount Desert. | 69 |  |  |
| Stonington. | 16 | Total. | 2,080 |
| Tremont....... | ${ }^{5}$ |  |  |
| Miscellaneous | 130 | Piscataquis: |  |
| Total | 607 | Dover-Foxcroft | 82 |
|  |  | Greenville..... | 51 |
| Kennebec: |  | Guilford. | 44 |
| Augusta. | 614 | Milo... | 44 |
| Benton. | 4 | Monson. | 20 |
| China. | 5 | Sangerville.. | 10 |
| Clinton. | 20 | Miscellaneous. | 10 |
| Gardiner... | 191 |  |  |
| Hallowell | 50 | Total | 297 |
| Monmouth | 5 |  |  |
| Oakland | 61 | Sagadahoc: |  |
| Randolph. | 10 | Bath | 296 |
| Vassalboro. | 15 | Bowdoinham. | 13 |
| Waterville | 615 | Richmond. | 34 |
| Winslow. | 12 | Topsham. | 25 |
| Winthrop- | 66 | Miscellaneous. | 11 |
| Miscellaneous. | 70 | Total | 379 |
| Total | 1,738 |  |  |
|  |  | Somerset: |  |
| Knox: |  | Anson. | 32 |
| Camden | 126 | Bingham. | 32 |
| Rockland | 339 | Fairfield. | 70 |
| Rockport. | 20 | Hartland. | 8 |
| St. George. | 20 | Madison---... | 84 |
| Thomaston. | 70 | Norridgewock.. | 7 |
| Union | 11 | Pittsfield...-. | 55 |
| Vinalhaven. | 14 | Skowhegan. | 152 |
| Warren...- | 15 | Solon_---- | 4 |
| Miscellaneous... | 20 | Miscellaneous. | 60 |
| Total | 635 | Total.-- | 504 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MAINE-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Waldo: |  | York: |  |
| Belfast. | 171 | Berwick. | 36 |
| Searsport | 18 | Biddeford. | 309 |
| Stockton Springs. | 1 | Buxton. | 27 |
| Winterport-..... | 6 | Eliot....- | 12 |
| Miscellaneous. | 59 | Hollis | 6 |
| Total. | 255 | Kennebunkport. | 45 |
|  |  | Kittery . . . . | 100 |
| Washington: | 42 | Lebanon-.-. | 7 |
| Cherryfield | 9 | Parsonsfield. | 14 |
| Danforth. | 16 | Saco. | 220 |
| East Machias. | 7 | Sanford | 435 |
| Eastport. | 83 | South Berwick | 56 |
| Harrington. | 10 | Wells. | 54 |
| Jonesport.. | 10 | York.....-.-. | 99 |
| Lubec. | 37 | Miscellaneous. | 43 |
| Machias | 29 |  |  |
| Machiasport | 4 | Total. | 1,661 |
| Millbridge.. | 11 |  |  |
| Pembroke. | 4 | State total. | 18,611 |
| Perry ${ }^{\text {Miscellaneous }}$ | 1 48 |  |  |
| Total. | 424 |  |  |
|  |  |  |  |

MARYLAND

| Allegany: |  | Cecil: |  |
| :---: | :---: | :---: | :---: |
| Cumberland. | 1,578 | Elkton | 137 |
| Frostburg. | 157 | North East. | 2261218 |
| Lonaconing. | 64 | Port Deposit. |  |
| Mount Savage. | 36 | Miscellaneous |  |
| Westernport. | 49 |  |  |
| Miscellaneous | 118 | Total. | 438 |
| Total. | 2,002 | Charles: Miscellaneous...............-......- 114 |  |
| Anne Arundel: $\quad$ Dorchester: |  |  |  |
| Annapolis..... | 708 438 | Cambridge............ | 219 |
| Miscellaneous | 438 | Miscellaneous. | 46 |
| Total | 1,146 | Total | 279 |
| City of Baltimore.......-.-......------- |  | Frederick: |  |
|  |  | Brunswick. | 107 |
| Baltimore: |  | Frederick. | 570 |
| Catonsville. | 624 | Miscellaneous. | 228 |
| Towson-- | 342 |  |  |
| Miscellaneous. | 1,667 | Total. | 905 |
| Total. | 2,633 | Garrett: |  |
| Calvert: Miscellaneous....................- 43 |  |  | 50 |
| Caroline: |  | Total. | 112 |
| Denton | 5052 | Harford: |  |
| Federalsburg |  | Aberdeen. | 116 |
| Miscellaneous_ | 88 | Belair- | 106 |
|  |  | Havre de Grace | 159 |
| Total. | 190 | Miscellaneous... | 134 |
| Carroll: |  | Total <br> Howard: |  |
| Union Bridge. | 48226 |  |  |  |
| Miscellaneous. |  | Ellicott City. | 13299 |
|  | 175 | Miscellaneous. |  |
| Total | 449 | Total. | 231 |

T'able 11.-Individual returns by States and Territories-Number of returns distributed by counties, cilies, and townships, calendar year 1928-Contd.

MARYLAND-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Kent: <br> Chestertown $\qquad$ <br> Miscellaneous $\qquad$ <br> Total. $\qquad$ <br> Montgomery: <br> Chevy Chase <br> Rockville. $\qquad$ <br> Takoma Park $\qquad$ <br> Miscellaneous... $\qquad$ <br> Total $\qquad$ |  | Talb t: |  |
|  | 128 | Easton | 216 |
|  | 66 | St. Michaels | 27 |
|  | 194 | Miscerlaneou. |  |
|  |  | Total. | 309 |
|  | 1,118 | Washington: |  |
|  | 1, 208 | Boonsboro. | 18 |
|  | 333 | Hagerstown.. | 1,299 |
|  | 1, 050 | Williamsport | 58 |
|  |  | Miscellaneous. | 146 |
|  | $\xrightarrow{2,709}$ | Total | 1,521 |
| Prince Georges: |  |  |  |
| Capitol Heights. | 16 | Wicomico: |  |
| Hyattsville. | 260 | Salisbury.. | 334 |
| Laurel. | 125 | Miscellaneous. | 29 |
| Mount Rainier | 142 |  |  |
| Miscellaneous. | 674 | Total. | 363 |
| Total. | 1,217 | Worcester: |  |
| Queen Anne: |  | Berlin. | 53 |
|  |  | Pocomoke City | 72 |
|  | 84 | Snow Hill..... | 45 |
| Miscellaneous. | 50 | Miscellaneous. | 49 |
| Total | 134 | Total. | 219 |
| St. Marys: Miscellaneous. | 66 | Miscellaneous for the State: |  |
|  |  | Nonresident aliens and American |  |
| Somerset: |  | citizens residing abroad............ | 4,618 |
| Crisfield | 67 | Residents of other States...... | 7,284 |
| Miscellaneous. | 70 | State total | 65, 258 |
|  | 137 |  |  |

MASSACHUSETTS

| Barnstable: |  | Bristol: |  |
| :---: | :---: | :---: | :---: |
| Barnstable. | 361 | Acushnet. | 29 |
| Bourne. | 147 | Attleboro. | 1,015 |
| Chatham | 78 | Dartmouth | 232 |
| Deanis. | 39 | Dighton. | 70 |
| Falmouth | 302 | Faston.. | 181 |
| Harwich. | 92 | Fairhaven. | 345 |
| Orleans. | 61 | Fall River | 2, 964 |
| Provincetown | 95 | Freetown- | 36 |
| Sandwich. | 64 | Mansfield | 284 |
| Yarmouth | 60 | New Bedford | 3,203 |
| Miscellaneous. | 69 | North Attlebor | 497 |
|  |  | Norton...- | 113 |
| Total. | 1,358 | Raynham. | 42 |
|  |  | Rehoboth. | 8 |
| Berkshire: |  | Seekonk | 24 |
| Adams | 348 | Somerset | 110 |
| Cheshire | 36 | Swansea. | 67 |
| Clarksburg | 1 | Taunton.. | 1, 365 |
| Dalton | 179 | Westport... | 57 |
| Great Barrington | 288 | Miscellmmeous. | 11 |
| Hinsdale Lanesborough. | 26 32 | Total. |  |
| Lee....--..... | 189 | Total. | 10,6.53 |
| Lenox. | 147 | Dukes: |  |
| New Marlborough | 1 | Edgartown | 46 |
| North Adams.... | 879 | Oak Blufis. | 22 |
| Pittsfield. | 2,550 | 'Tisbury | 90 |
| Sheffield. | 34 | Miscellaneous. | 9 |
| Stockbridge- | 86 |  |  |
| West Stockbridge | 19 | Total. | 167 |
| Williamstown.... | 237 |  |  |
| Miscellaneous. | 61 | Essex: |  |
| Total. | 5,113 | Amesbury. | 465 760 |
|  |  | Beverly.- | 1,155 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MASSACHUSETTS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Essex-Continued. |  | Hampshire-Continued. |  |
| Danvers | 508 | Northampton. | 1,381 |
| Essex. | 54 | South Hadley. | 306 |
| Georgetown | 56 | Ware- | 249 |
| Gloucester | 929 | Williamsburg | 47 |
| Groveland | 54 | Miscellaneous. | 93 |
| Hamilton | 157 |  |  |
| Haverhill | 2, 204 | Total | 2, 762 |
| Inswich.. | 222 |  |  |
| Jawrence | 2, 653 | Middlesex: |  |
| Lynn - | 5, 261 | Acton.. | 117 |
| Manchester | 206 | Arlingtond. | 2,910 110 |
| Marblehead | 711 | Ayer.- | 147 |
| Merrimac. | 81 | Bedford | 121 |
| Methuen. | 601 | Belmont | 2, 203 |
| Middleton | 29 | Billerica- | 131 |
| Nahant. | 143 | Cambridge | 6,949 |
| Newbury | 55 | Chelmsford. | 188 |
| Newburyport | 678 | Concord. | 540 |
| North Andover. | 328 | Dracut. | 57 |
| Peabody | 699 | Everett | 1,510 |
| Rockport. | 142 | Graton | 1,325 174 |
| Salem. | 2, 021 | Holliston. | 124 |
| Salisbury | 41 | Hopkinton | 97 |
| Saugus.. | 397 | Hudson. | 300 |
| Swampscott | 1, 135 | Lexington. | 776 |
| Wenham | 70 | Lincoln.- | 129 |
| West Newbury | 30 | Littleton | 67 |
| Miscellaneous... | 103 | Lowell. | 3,194 |
| Total. | 22, 068 | Marlborough | 3,423 |
|  |  | Maynard. | 221 |
| Franklin: |  | Medford. | 3,156 |
| Buckland. | 2 | Melrose. | 2, 293 |
| Charlemont | 2 | Natick-- | 684 |
| Colrain. | 17 | Newton. | 8,457 |
| Deerfield. | 64 | North Reading. | 50 |
| Erving | 11 | Pepperell... | 85 |
| Greenfield | 759 | Reading.- | 687 |
| Montague | 256 | Sherborn | 61 |
| Northfiel | ${ }_{6}^{63}$ | Shirley --.- | 45 |
| Orange | 165 | Somerville. | 5,386 |
| Sheiburne | 93 | Stoneham. | 463 |
| Sunderland | 17 | Stow-..... | 41 |
| Whately- | 11 | Sudbury - | 65 |
| Misoellaneous. | 65 | Tewksbury | 33 |
| Total. |  | Townsend. | 34 18 |
|  | 1,525 | Wakefield.... | 801 |
| Hampden: |  | Waltham. | 1,532 |
| Agawam. | 123 | Watertown | 2, 250 |
| Chester. | 44 | Wayland .. | 152 |
| Chicopee. | 842 | Westford. | 84 |
| East Longmeadow | 53 | Weston- | 313 |
| Holyoke- | 2, 713 | Wilmington. | 129 |
| Longmeadow | 502 | Winchester. | 1,703 |
| Ludlow. | 135 | Woburn. | 850 |
| Monson. | 112 | Miscellaneous. | 65 |
| PaImer- | 269 |  |  |
| Russell | 29 | Total. | 54,742 |
| Southwick | 13 |  |  |
| Springfield | 8,157 | Nantucket: Nantucket. | 256 |
| Westfield-....- | 744 |  |  |
| West Springfield. | 481 | Norfolk: |  |
| Wilbraham | 78 | A von. | 60 |
| Miscellaneous. | 64 | Braingham | 8815 |
| Total. | 14,359 | Braintree. | 845 9,116 |
|  |  | Canton.- | 349 |
| Hampshire: |  | Cohasset | 285 |
| Amherst. | 286 | Dedham. | 900 |
| Belchertown. | 20 | Foxborough. | 140 |
| Easthampton | 261 | Franklin... | 342 |
| Hadley | 41 | Holbrook | 104 |
| Hatfield. | 44 | Medfield. | 52 |
| Huntington...-...- | 34 | Medway-.-. | 126 |

Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MASSACHUSETTS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Nortolk-Continued. |  | Worcester: |  |
| Millis..-.-.-.-. | 69 | Asthburnham.. | 67 |
| Milton. | 1,698 | Athol. | 444 |
| Needham | 866 | Auburn. | 54 |
| Nortoik. | 50 | Barre...... | 90 |
| Norwood. | 782 | Blackstone. | 44 |
| Plainville. | 51 | Brookfield. | 52 |
| Quincy | 4,175 | Carlton. | 30 |
| Randolph | 223 | Clinton. | 354 |
| Sharon. | 230 | Douglas. | 59 |
| Stoughton | 289 | Dudley.. | 41 |
| Walpole. | 389 | Fitchburg | 1,516 |
| Wellesley | 1,455 | Gardner. | 716 |
| Westwood. | 122 | Grafton | 175 |
| Weymouth. | 800 | Hardwick. | 34 |
| Wrentham.... | 100 | Harvard. | 68 |
| Miscellaneous. | 115 | Holden. | 109 |
| Total |  | Hopedale - | 121 |
|  |  | Lancaster.- | 80 |
| Plymouth: <br> Abington | 246 | Leicester.-- | 145 |
| Bridgewater. | 194 | Leominster. | 754 |
| Brockton... | 2,536 | Lunenburg | 36 |
| Duxbury | 2, 93 | Milford..- | 602 |
| East Bridgewater | 115 | Millbury | 271 |
| Hanover......- | 140 | Milville. | 59 |
| Hanson.. | 45 | Northboro | 89 |
| Hingham | 578 | Northridge--7- ${ }^{-1}$ | $\stackrel{227}{ }$ |
| Hull | 86 | North Brookneld. | 97 |
| Kingston. | 65 | Rutland. | 57 |
| Lakeville. | ${ }^{6}$ | Shrewsbury- | 232 |
| Marion-7-ld | 102 | Southboro. | 137 |
| Mattapoisett. | 57 | Southbridge | 517 |
| Middleborough | 307 | Spencer | 189 |
| Norwell | 47 | Stering | 31 |
| Pembroke. | 40 | Sturbridge | 37 |
| Plymouth. | 690 | Sutton-.-- | 27 77 |
| Rochester | 15 | Upton | 36 |
| Rockland | 324 | Uxbridge | 210 |
| Wareham | 197 | Warren... | 73 |
| West Bridgewater | 67 | Webster.- | 417 |
| Whitman | 295 | Westboro | 167 |
| Miscellaneous | 51 |  | 43 |
| Total... | 6,614 | Westminster... | 28 |
| Suffolk: | 6,614 | Winchendon. | 189 |
| Boston. |  | Worcester. | 9, 614 |
| Chelsea. | 47, 873 | Miscellaneous | 161 |
| Revere.- |  |  |  |
| Winthrop. | 1,565 | Residents of other States | 1. 1 , 580 |
|  | 51,938 | State total. | 215, 559 |

## MICHIGAN



Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

|  | MCHIGAN | Continued |  |
| :---: | :---: | :---: | :---: |
| County and city | Number of returns | County and city | Number of returns |
| Baraga: Baraga L'Anse Miscella Total |  | Chippewa: |  |
|  | 20 | Sault Ste. Marie. | 361 |
|  | 93 38 | Miscellaneous... | 36 |
|  | 38 | Total. | 397 |
|  | 151 | Clare: |  |
| Barry: |  | Clare | 53 |
| Hastings | 142 | Miscellaneous. | 17 |
| Nashville. | 30 |  |  |
| Miscellaneous. | 58 | Total. | 70 |
| Total | 230 | Clinton: |  |
| Bay: |  | Ovid | 24 |
|  |  | St. Johns. | 122 |
| Bay City | 1,519 | Miscellaneous. | 75 |
| Miscellaneous. | 58 | Total | 221 |
| Total | 1,609 | Crawford: |  |
| Benzie: |  | Grayling...-..Miscellaneous. | $\begin{array}{r}58 \\ 6 \\ \hline\end{array}$ |
| Frankfort | 68 |  |  |
| Miscellaneous. | 46 | Total | 64 |
| Total. | 114 | Delta: |  |
| Berrien: |  | Escanaba. | 476 |
|  |  | Gladstone. | 112 |
| Benton Harbor. | 733 | Wells .-- | 18 |
| Berrien Springs. | 40 | Miscellaneous | 152 |
| Buchanan. | 155 |  |  |
| Niles..... | 466 | Total | 758 |
| New Buffalo | 45 | Dickinson: |  |
| St. Joseph.- | 418 | Iron Mountain | 504 |
| Three Oaks. | 56 | Norway.. | 74 |
| Watervliet.... | $\begin{array}{r}56 \\ 154 \\ \hline\end{array}$ | Vulcan.... | 19 |
|  | 154 | Miscellaneous. | 51 |
| Total | 2,123 | Total. | 648 |
| Branch: |  | Eaton: |  |
| Bronson- | 54 | Bellevue. | 25 |
| Coldwater | 219 | Charlotte. | 177 |
| Quincy | 23 | Eaton Rapids... | 96 |
| Union City | 29 | Grand Ledge... | 110 |
| Miscellaneous. | 7 | Miscellaneous. | 55 |
| Total | 332 | Total | 463 |
| Calhoun: |  | Emmet: |  |
| Albion. | 285 | Harbor Springs | 91 |
| Battle Creek. | 2, 368 | Pellston-...- | 160 |
| Homer | 39 | Miscellaneous. | 34 |
| Miscellaneous. | 188 | Miscellineous. | 34 |
|  | 42 | Total | 391 |
| Total | 2,922 | Genesee: |  |
|  |  | Clio. | 42 |
| Cass: |  | Fenton. | 107 |
| Cassopolis. | 52 | Flint | 7,381 |
| Dowagiac. | 229 | Flushing.-.-.- | 58 |
| Marcellus.. | 27 | Mount Morris. | 72 |
| Miscellaneous. | 16 | Miscellaneous. | 183 |
| Total | 324 | Total. | 7,843 |
| Charlevoix: |  | Gladwin: |  |
| Boyne City. | 48 | Gladwin...... | 46 |
| Charlevoix.. | 81 | Miscellaneous. | 9 |
| East Jordan | 42 | Total |  |
| Miscellaneous. | 23 | Total. | 55 |
| Total |  | Gogebic: |  |
| Cheboygan: | 104 | Bessemer | 6 122 |
|  |  | Ironwood.-. | 552 |
| Cheboygan_...Miscellaneous. | 127 | Wakefield. | 54 |
|  | 50 | Miscellaneous. | 55 |
| Total | 177 | Total | 789 |

Table 11.-Individual returns by States and Territories-Number of returns distribuled by counties, cities, and townships, calendar year 1928-Contd.

MICHIGAN-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MICHIGAN-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MICHIGAN-Continued


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Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MINNESOTA

| County and city | Number of returns | County and city | Number of return |
| :---: | :---: | :---: | :---: |
| Aitkin: |  | Clay: |  |
| Aitkin - --.-.-. Miscellaneous | 33 27 | Barnesville... | 21 |
| Miscellaneous | 27 | Moorhead.... | 201 |
| Total. | 60 | Miscellaneous. | 97 |
| Anoka: ${ }^{\text {a }}$ |  |  | 319 |
| Anoka. | 75 | Clearwater: Miscellaneous. | 22 |
| Miscellaneous. | 19 | Cook: Miscellaneous.. | 8 |
| Total. | 94 | Cottonwood: |  |
|  |  | Mountain Lake.. | 14 |
| Becker: |  | Windom....... | 63 |
| Detroit Lakes. | 117 | Miscellaneous. | 30 |
| Miscellaneous. | 16 |  |  |
|  | 25 | Total. | 107 |
| Total. | 158 | Crow Wing: |  |
| Beltrami: |  | Brainerd | 226 50 |
| Bemidji | 176 | Ironton | 21 |
| Miscellaneous. | 38 | Miscellaneous. | 49 |
| 'Total. | 214 | Total | 346 |
| Benton: |  | Dakota: |  |
| Sauk Rapids. | 15 | Farmington.- | 22 |
| Miscellaneous. | 20 | Hastings. | 64 |
|  |  | South St. Paul | 305 |
| Total | 35 | Miscellaneous | 86 |
| Big Stone: |  | Total. | 477 |
| Graceville..... | 18 |  |  |
| Ortonville.... | 66 | Dodge: |  |
| Miscellaneous. | 31 | Kasson. | 28 |
| Total. | 115 | Miscellaneous | 50 |
| Blue Earth: |  | Total | 78 |
|  |  | Douglas: |  |
| Mankato.--- | 560 | Alexandria. | 106 |
| Miscellaneous. | 36 | Osakis | 19 |
|  |  | Miscellaneous. | 31 |
| Brown: |  | Total | 156 |
|  |  |  |  |
| New Ulm. | 195 | Faribault: |  |
| Sleepy Eye- | 33 | Blue Earth.. | 79 |
| Springfield.. | 37 | Wells | 36 |
| Miscellaneous | 28 | Winnebago. | 36 |
| Total_ |  | Miscellaneous. | 55 |
| Carlton: |  | Total.- | 206 |
| Cloquet | 190 | Fillmore: |  |
| Miscellaneous | 90 | Chatfield. | 13 |
|  |  | Lanesboro. | 18 |
| Total. | 280 | Preston- | 36 |
| Carver: |  | Rushford. | 8 |
| Chaskr. | 49 | Spring Valley- | 29 |
| Miscellaneous. | 79 |  |  |
| Total. |  | Total. | 171 |
|  | 128 | Freeborn: |  |
| Cass: |  | Albert Lea.. |  |
| Cass Lake..... | 58 | Miscellaneous. | 70 |
|  | 40 |  |  |
| Total. | 98 | Total. | 409 |
|  |  | Goodhue: |  |
| Chippewa: |  | Cannon Falls | 21 |
| Montevideo.- | 91 | Kenyon... | 32 |
| Miscellaneous. | 44 | Red Wing | 310 |
| Total |  | Zumbrota | 35 |
|  | 135 | Miscellaneous. | 53 |
| Chisago: Miscellaneous. | 98 | Total.. | 451 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MINNESOTA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Grant: Miscellaneous... | 63 | Lake: |  |
|  |  | Two Harbors. | 141 |
| Hennepin: |  | Miscellaneous. | 14 |
| Exina---1 | 103 | Total | 155 |
| Hopkins. | 96 |  |  |
| Minneapolis.. | 23,993 | Lake of the Woods: |  |
| Richfield | 8 | Baudette... | 10 |
| Robbinsdale | 89 | Miscellaneous. | 7 |
| St. Louis Park | 10 |  |  |
| Miscellaneous. | 186 | Total | 17 |
| Total. | 24,487 | Le Sueur: |  |
|  |  | Le Sueur. | 46 |
| Houston: |  | Montgomery | 18 |
| Caledonia. | 37 | New Prague. | 39 |
| Miscellaneous. | 56 | Waterville... | 21 |
| Total. | 03 | Miscelianeous. | 40 |
|  |  | Total | 164 |
| Hubbard: |  |  |  |
| Akeley-..-- | 7 | Lincoln: Miscellaneous. | 61 |
| Park Rapids. | 3 7 | Lyon: |  |
|  |  | Marshall. | 104 |
| Total | 50 | Tracy | 76 |
|  |  | Miscellaneous | 80 |
| Isanti: ${ }_{\text {cor }}$ |  | Total | 260 |
| Miscellaneous...- | 56 | Total. | 200 |
|  |  | McLeod: |  |
| Total. | 66 | Glencoe.-.--- | 43 |
|  |  | Hutchinson.. | 81 |
| Itasca: |  | Miscellaneous. | 58 |
| Bovey .-. | 27 |  |  |
| Coleraine | 38 | Total | 182 |
| Deer River. | 4 |  |  |
| Grand Rapids | 88 | Mahnomen: |  |
| Nashwauk. | 61 | Mahnomen. | 11 |
| Miscellaneous. | 142 | Miscellaneous. | 9 |
| Total | 360 | Total | 20 |
| Jackson: |  | Marshall: |  |
| Jackson- | 58 | Warren. | 46 |
| Lakefield.. | 21 | Miscellaneous. | 52 |
| Miscellaneous. | 40 | Total | 98 |
| Total. | 119 | Martin: |  |
| Kanabec: |  | Fairmont. | 180 |
| Mora | 9 | Miscellaneous. | 94 |
| Miscellaneous | 8 |  |  |
| Total. | 17 |  |  |
| Kandivohi: |  | Meeker: |  |
| Willmar. | 166 | Litchfield.- | 81 |
| Miscellaneous. | 174 | Miscellaneous. | 78 |
| Total | 240 | Total. | 159 |
| Kittson: |  | Mille Lacs: |  |
| Hallock. | 20 | Milaca | 14 |
| Miscellaneous. | 15 | Princeton | 31 23 |
| Total | 35 |  |  |
|  |  | Total. | 68 |
| Koochiching: |  |  |  |
| International Falls. | 191 | Morrison: |  |
| Miscellaneous. | 21 | Little Falls. | 128 |
|  |  | Miscellaneous. | 51 |
|  | 212 | Total | 179 |
| Lac qui Parle: <br> Dawson | 31 | Mower: |  |
| Madison.- | 45 | Austin. | 331 |
| Miscellaneous. | 20 | Miscellaneous. | 76 |
| Total | 96 | Total | 407 |

Table 11.-Individual returns by States and Territories-Number of returns. distributed by counties, cities, and townships, calendar year 1928-Contd.

MINNESOTA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Murray: |  | Red Lake: |  |
| Slayton | 38 | Red Lake Falls. | 14 |
| Miscellaneous. | 41 | Miscellaneous... | 10 |
| Total | 79 | Total | 24 |
| Nicollet: |  | Redwood: |  |
| St. Peter. | 78 | Redwood Falls....... | 63. |
| Miscellaneous. | 20 | Miscellaneous...-. | 89 |
| Total | 98 | Total. | 152 |
| Nobles: |  | Renville: |  |
| Adrian. | 18 | Fairfax...... | 13 |
| Worthington. | 111 | Olivia. <br> Renville | 83 39 |
| Miscellaneous. | 61 | Miscellaneous. | 116 |
| Total. | 190 | Total. | 231 |
| Norman: |  | Rice: |  |
| Ada. | 28 | Faribault | 285 |
| Miscellaneous. | 51 | Northfield | 147 |
| Total | 79 | Miscellaneous. | 26 |
|  |  | Total. | 458 |
| Olmsted: Rochester |  | Rock: |  |
| Rochester-...- | 902 | Luverne. | 93 |
| Misconaneous. |  | Miscellaneous. | 38 |
| Total | 963 | Total. | 131 |
| Ottertail: |  | Koseau: |  |
| Fergus Falls | 327 | Roseau.. | 13 |
| Pelican Rapids. | 18 | Warroad. | 6 |
| Perham..-.-. | 25 | Miscellaneous. | 14 |
| - |  | Total. | 33 |
| Total. | 463 | St. Louis: |  |
| Pennington: |  | Aurora | 18 |
| Thief River Falls_ | 73 | Biwabik | 14 |
| Miscellaneous. | 13 | Chisholm | 175 |
| Total | 86 | Duluth. | 5,126 |
|  |  | Ely .-.. | 140 |
| Pine: |  | Eveleth. | 271 |
| Pine City. | 21 | Gilbert.. | 36 |
| Sandstone. | 14 | Kibbing. | 753 |
| Miscellaneous. | 51 | Mountain Iron | 8 |
| Total | 86 | Proctor. | 150 |
| Total. | 86 | Tower.- | 22 |
| Pipestone: |  | Virginia | 408 |
| Pipestone. | 118 | M iscellaneous. | 110 |
| Miscellaneous. | 41 | Total. | 7,257 |
| Total | 159 | Scott: |  |
|  | $\underline{=}$ | Belleplaine. | 14 |
| Polk: |  | Jordan. | 21 |
| Crookston | 202 | Shakopee. | 50 |
| East Grand Forks. | 68 | Miscellaneous. | 24 |
| Fosston....... | 9 |  |  |
| Miscellaneous. | 84 | Total. | 109 |
| Total | 363 | Sherburne: Miscellaneous | 64 |
| Pope: |  | Sibley: |  |
| Glenwood. | 61 | Winthrop-......- | 25 |
| Miscellaneous. | 34 | Miscellaneous... | 110 |
| Total | 95 | Total. | 135 |
|  |  | Stearns: |  |
| Ramsey: |  | Melrose. | 28 |
| North St. Paul. | 50 | Paynesville. | 26 |
| St. Paul...-- | 12, 642 | St. Cloud.. | 520 |
| White Bear Lake | 180 | Sauk Center | 61 |
| Miscellaneous. | 26 | Miscellaneous. | 146 |
| Total. | 12,898 | Total. | 781 |

Table 11.-Individual returns by Staies and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MINNESOTA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Steele: |  | Waseca: |  |
| Blooming Prairie. | 17 | Janesville. | 20 |
| Owatonna | 185 | Waseca | 108 |
| Miscellaneous. | 28 | Miscellaneous. | 28 |
| Total. | 230 | Total. | 156 |
| Stevens: |  | Washington: |  |
| Morris. | 58 | Stillwater. | 241 |
| Miscellaneous. | 36 | Miscellaneous. | 115 |
| Total. | 94 | Total. | 356 |
| Swift: |  | Watonwan: |  |
| Appleton. | 31 | Madelia. | 25 |
| Benson... | 68 | St. James | 105 |
| Miscellaneous. | 40 | Miscellaneous | 30 |
| Total | 139 | Total | 160 |
| Todd: |  | Wilkin: |  |
| Long Prairie. | 31 | Breckenridge... | 91 |
| Staples | 58 | Miscellaneous. | 53 |
| Miscellaneous. | 56 | Total. | 144 |
| Total | 145 | Winona: |  |
|  |  | St. Charles.. | 15 |
| Traverse: |  | Winona. | 625 |
| Browns Valley | 17 | Miscellaneous | 42 |
| Wheaton..-. | 45 |  |  |
| Miscellaneous. | 14 | Total. | 682 |
| Total. | 76 | Wright: | 45 |
|  | $=$ | Cokato. | 32 |
| Lake City | 101 | Delano---- | 28 |
| Plainview | 21 | Monticello... | 12 |
| Wabasha. | 35 | Miscellaneous. | 92 |
| Miscellaneous | 61 | Total | 209 |
| Total. | 218 | Yellow Medicine: |  |
|  | 218 | Canby ---- | 54 |
| Wadena: |  | Granite Falls | 50 |
| Wadena. | 81 | Miscellaneous | 50 |
| Miscellaneous | 26 | Total. | 154 |
| Total. | 107 | State total. | 60,752 |

## MISSISSIPPI

| Adams:Natchez...MiscellaneoTotal. | 4093 | Bolivar. | $\begin{array}{r}114 \\ 77 \\ 67 \\ 72 \\ 238 \\ \hline\end{array}$ |
| :---: | :---: | :---: | :---: |
|  |  | Cleveland. |  |
|  |  | Rosedale. |  |
|  |  | Shaw |  |
|  | 412 | Shelby |  |
|  |  | Miscellaneous. |  |
| Alcorn: 181 Toral |  |  |  |
|  |  | Total | 568 |
|  |  | Calhoun: Miscellaneous | 18 |
| Total | 183 | Carroll: Miscellaneous.. | 33 |
| Amite: $\quad=-$ |  |  |  |
| Gloster | 14 | Houston. | 33 |
| Miscellaneous. | 15 | Okolona. | 51 |
| Total | 29 | Miscellaneous. | 5 |
| Attala: Total $\ldots$..............................- 80 |  |  |  |
|  |  |  |  |
|  |  | Choctaw: |  |
| Total. | 92 | Ackerman.....- | 11 |
| Benton: Miscellane | 7 | Total | 13 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSISSIPPI-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSISSIPPI-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Madison: |  | Pike: |  |
| Canton. | 190 | McComb | 262 |
| Miscellaneous. | 28 | Magnolia. | 41 |
|  | - | Summit. | 31 |
| Total. | 218 | Miscellaneous. | 18 |
| Marion: |  | Total. | 352 |
| Columbia | 113 |  |  |
| Miscellaneous | 8 | Pontotoc: Pontotoc. | 41 |
| Total | 121 | Prentiss: Booneville. | 39 |
|  | 1 | Quitman: |  |
| Marshall: |  | Marks. | 34 |
| Holly Springs. | 56 | Miscellaneous. | 61 |
| Miscellaneous. | 31 |  |  |
| Total | 87 | Total. | 95 |
|  |  | Rankin: |  |
| Monroe: |  | Pelahatchie | 10 |
| Aberdeen. | 110 | Miscellaneous. | 13 |
| Amory----.- | 69 |  |  |
| Miscellaneous. | 12 | Total. | 23 |
| Total | 191 | Scott: |  |
|  |  | Forest | 42 |
| Montgomery: |  | Miscellaneous. | 19 |
| Winona.. | 81 |  |  |
| Miscellaneous | 14 | Total | 61 |
| Total | 95 | Sharkey: Miscellaneous | 80 |
|  |  | Simpson: Miscellaneous. | 53 |
| Neshoba: |  | Smith: Miscellaneous. | 15 |
| Philadelphia.. | 65 |  |  |
| Miscellaneous. | 8 | Stone: |  |
| Total | 73 | Wiggins.-.---- | 21 |
| Newton: |  | Total. | 26 |
| Newton. | 35 |  |  |
| Union.. | 45 | Sunflower: |  |
|  |  | Indianola. | 120 |
| Total. | 80 | Moorhead. | 36 |
|  |  | Ruleville | 60 |
| Noxubee: |  | Miscellaneous | 188 |
| Miscellaneous | ${ }_{6} 6$ | Total | 404 |
| Total. | 121 | Tallabatchie: |  |
|  | 12 | Charleston. | 55 |
| Oktibbeha: |  | Tutwiler. | 36 |
| Starkville | 70 | Miscellaneous. | 151 |
| Miscellaneous. | 12 | Total | 242 |
| Total. | 82 |  | 2 |
|  |  | Tate: |  |
| Panola: |  | Senatobia. | 35 |
| Batesville. | 21 | Miscellaneous. | 29 |
| Sardis. | 43 |  |  |
| Miscellaneous. | 82 | 'Total. | 64 |
| Total | 146 | Tippah: Miscellaneous. | 44 |
| Pearl River: |  | Tishomingo: |  |
| Picayune | 72 | Inka. <br> Miscellaneous | $\stackrel{11}{8}$ |
| Poplarville... | 44 | Miscellaneous. | 8 |
| Miscellaneous.- | 20 | Total | 19 |
| Total. | 136 | Tunica: Miscellaneous. | 138 |
| Perry: |  | Union: |  |
| Richton. | 15 | New Albany- | 85 |
| Miscellaneous | 6 | Miscellaneous | 35 |
| Total. | 21 | Total | 120 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

## MISSISSIPPI—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Walthall: Tylertown... | 34 | Winston: |  |
| Warren: |  | Louisville.. | 59 |
| Vicksburg | 929 | Miscellaneous | 10 |
| M iscellaneous. | 25 | Total | 69 |
| Total. | 954 |  |  |
| Washington: |  | Yalobusha: |  |
| Greenville. | 512 | Water Valley - | 95 |
| Leland. | 119 | Miscellaneous | 41 |
| Miscellaneous. | 147 | Total. | 136 |
| Total. | 778 |  |  |
|  |  | Yazoo: |  |
| Wayne: Miscellaneous | 38 | Yazoo City | 307 |
| Webster: Miscellaneous. | 20 | Miscellaneous. | 51 |
| Wilkinson: |  | Total | 358 |
| Woodville..... | 42 | Total. | 358 |
| Miscellaneous | 23 | State total. | 16, 140 |
| Total | 65 |  |  |

MISSOURI


Table 11. -Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSOURI-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Cass: |  | Dent: Salem. | 25 |
| Harrisonville | 46 | Douglas: Miscellaneous. | 11 |
| Pleasant Hill | 4758 | Dunklin: |  |
| Miscellaneous. |  |  |  |
| Total. | 151 | Campbell | 7 |
|  |  | Kennett. | 61 |
|  |  |  |  |
| Eldorado Springs. | 8 | Senath | 5 |
| Miscellaneous.. | 2 | Miscellaneous. | 27 |
| Total | 10 | Total | 144 |
| Chariton: $\quad$ Franklin: |  |  |  |
| Brunswick | 19 | Pacific | 27 |
| Salisbury.. | 24 | Union. | 33 |
| Miscellaneous | 22 | Washington. | 131 |
|  | 65 | Miscellaneous. | 98 |
| Total | 65 | Total | 289 |
| Christian: Miscellaneous....--.-.-....-. 13 |  | Gasconade: |  |
| Clark: |  |  |  |
| Kahoka | 13 | Miscellaneous. | 28 |
| Miscellaneous. | 15 | Total | 60 |
| Total. | 28 |  |  |
|  |  | Gentry: |  |
| Clay: |  | Albany | 31 |
| Excelsior Springs. | 132 | King City. | 36 |
| Liberty ........... | 123 | Stanberry | 24 |
| Miscellaneous. | 121 | Miscellaneous. | 3 |
| Total. | 376 | Total. | 94 |
| Clinton: Greene: |  |  |  |
| Cameron. | 69 | Ash Grove. | 8 |
| Lathrop... | 24 | Republic-... | 4 |
| Plattsburg. | 59 | Springfield...- | 1,293 |
| Miscellaneous. | 11 | Miscellaneous. | 10 |
| Total | 163 | Total. | 1,315 |
| Cole: $\quad$ Grundy: |  |  |  |
| Jefferson City.. | 420 | Trenton....... | 141 |
| Miscellaneous.. | 14 | Miscellaneous. | 13 |
| Total. | 434 | Total | 154 |
| Cooper: $\quad$ Harrison: |  |  |  |
| Boonville. | 157 | Bethany - - | 27 |
| Miscellaneous. | 24 | Cainsville.....- | 4 |
| Total. | 181 | Miscellaneous. | 12 |
|  |  | Total | 43 |
| Crawford: Miscellaneous...-............-- 23 - |  |  |  |
| Dade: |  | Clinton. | 144 |
| Greenfield. | 8 | Deepwater... | 9 |
| Miscellaneous. | 4 | Windsor-....- | 34 |
|  |  | Miscellaneous. | 14 |
|  | 12 | - Total. | 201 |
| Dallas: Miscellaneous.-------------------8 |  |  |  |
| Daviess: |  |  |  |
| Gallatin | 28 | Holt: |  |
| Pattonsburg | 6 | Mound City | 23 |
| Miscellaneous | 9 | Miscellaneous. | 111 |
| Total | 43 | Total. | 134 |
| De Kalb: |  | Howard: |  |
| De Kalb: Maysville. | 9 | Fayette.-...... | 70 |
| Miscellaneous. | 24 | Miscellaneous.- | 31 |
| Total | 33 | Total. | 126 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSOURI-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Howell: |  | Lincoln: |  |
| Mountain View. | 7 | Elsberry | 9 |
| West Plains.. | 59 | Troy | 32 |
| Willow Springs. | 14 | Miscellaneous. | 17 |
| Miscellaneous. | 1 | Total | 58 |
| Total | 81 | Linn: |  |
| Iron: Miscellaneous. | 24 | Brookfield. | 94 |
|  |  | Marceline. | 73 |
| Jackson: |  | Miscellaneous | 35 |
| Independence. | 555 |  |  |
| Kansas City | 21,141 | Total | 202 |
| Lees Summit. | 50 |  |  |
| Mount Washington_ | 3 | Livingston: |  |
| Miscellaneous....- | 68 | Chillicothe.... <br> Miscellatreous | 131 13 |
| Total. | 21,817 | Total | 144 |
| Jasper: |  |  | 2 |
| Carl Junction. | 12 | McDonald: Miscellaneous. | 22 |
| Carterville. | 11 |  |  |
| Carthage | 215 | Macon: |  |
| Duenweg. | 2 | Bevier | 18 |
| Joplin... | 1,077 | La Plata. | 26 |
| Sarcoxie | 16 | Macon. | 95 |
| Webb City.- | 116 | Miscellaneous. | 17 |
| Miscellaneous. | 8 | Total | 156 |
| Total | 1,457 | Total |  |
| Jefferson: |  | Madison: |  |
| Crystal City. | 76 | Miscellaneous. | 1 |
| De Soto. | 78 | Mscelaneous. |  |
| Festus | 65 85 | Total | 33 |
| Total. | 304 | Maries: Miscellaneous. | 2 |
| Johnson: |  | Marion: |  |
| Holden. | 28 | Hannibal | 591 |
| Warrensburg. | 102 | Palmyra. | 34 |
| Miscellaneous. | 21 | Miscellaneous. | 5 |
| Total | 151 | Total | 630 |
| Knox: |  | Mercer: |  |
| Edina | 19 | Princeton: | 11 |
| Miscellaneous. | 17 | Miscellaneous. | 1 |
| Total. | 36 | Total | 12 |
| La Clede: |  |  |  |
| Lebanon. | 40 | Miller: |  |
| Miscellaneous. | 4 | Eldon. | 36 |
| Total | 44 | Miscellaneous. | 4 |
| Lafayette: |  | Total. | 40 |
| Higginsville. | 76 |  |  |
| Lexington..- | 135 | Mississippi: Charleston. |  |
| Odessa... | 22 | East Prairie | 11 |
| Miscellaneous. | 60 | Miscellaneous | 11 |
| Total. | 294 |  |  |
| Lawrence. |  | Total | 84 |
| Aurora. | 55 | Moniteau: |  |
| Marionville. | 12 | California. | 47 |
| Mount Vernon | 9 | Tipton.- | 7 |
| Pierce City | 8 | Miscellaneous. | 6 |
| Miscellaneous. | 9 |  | 60 |
| Total. | 93 | Total. | 60 |
| Lewis: |  | Monroe: |  |
| Canton | 28 | Monroe City | 34 |
| La Grange. | 15 | Paris | 28 |
| Miscellaneous. | 14 | Miscellaneous. | 1 |
| Total. | 57 | Total. | 63 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSOURI-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Montgomery: |  | Platte: Miscellaneous. | 114 |
| Montgomery. | 14 |  |  |
| Wellsville... | 20 | Polk: |  |
| Miscellaneous | 25 | Bolivar. | 10 |
| Total | 59 | Miscellaneous. | 31 |
| Morgan: |  |  |  |
| Versailles. | 18 | Pulaski: Miscellaneous. | $=$ |
| Miscellaneous | 3 |  | - 29 |
|  |  | Putnam: |  |
| Total | 21 | Unionville. | 27 |
| New Madrid: $\quad$ Miscellaneous......................... |  |  |  |
| Gideon. | 8 | Total. | 30 |
| Morehouse | 15 |  |  |
| New Madrid. | 34 | Ralls: Miscellaneous. | 20 |
| Parma | 3 |  |  |
| Portageville.. | 10 | Randolph: |  |
| Miscellaneous. | 19 | Higbee. | 10 |
|  |  | Huntsville. | 9 |
| Total | 89 | Moberly. | 440 |
| Newton: |  |  |  |
| Granby. | 6 | Total. | 470 |
| Neosho. | 89 |  |  |
| Seneca | 8 | Ray: |  |
| Miscellaneous. | 5 | Richmond. | 78 |
|  | - | Total. | 129 |
| Nodaway: |  |  |  |
| Maryville...- | 144 | Reynolds: Miscellaneous... | 10 |
| Miscellaneous. | 54 |  |  |
| Total | 198 | Ripley: <br> Doniphan | 18 |
|  |  | Miscellaneous. | 1 |
| Oregon: ! |  |  |  |
| Thayer-.......- | 19 | Total | 19 |
| Miscellaneous. | 4 |  |  |
| 'Total | 23 | St. Charles: St. Charles. |  |
|  |  | Miscellaneous. | 40 |
| Osage: Miscellaneous. | 26 |  |  |
|  |  |  |  |
| Temiscot: $=$ St. Clair: |  |  |  |
| Caruthersville. | 168 | Appleton City. | 12 |
| Hayti. | 20 | Osceola - ${ }^{\text {Miscellaneous }}$ | 1 |
| Miscellaneous. | 21 | Miscellaneous | 3 |
| Total | 209 | Total | 26 |
|  |  |  |  |
|  |  |  |  |
| Perryville.- | 22 | Desloge.-.. | 38 |
| Miscellaneous. | 7 | Elvins. | 17 |
|  |  | Farmington... | 126 |
| Total | 29 | Flat River. | 97 |
| Fettis; |  |  |  |
|  |  |  |  |
| Sedalia <br> Miscellaneous | 474 28 | Total. | 515 |
| мnscenaneous. |  | Ste. Genevieve: |  |
| Total. | 502 | Miscellaneous | 11 |
| Phelps: ${ }^{\text {P }}$ Totat |  |  |  |
| Newburg. | 10 | Total. | 62 |
| Rolla | 62 | St. Louis: |  |
| St. James | 10 | Clayton | 1,313 |
| Miscellaneous. | 4 | Ferguson. | 284 |
|  |  | Kirkwood. | 690 |
| Total | 86 | Maplewood. | 738 |
|  |  | Richmond Heights. | 373 |
|  |  |  |  |
| Bowling Green. | 29 | Webster Groves | 2,205 |
| Louisiana...... | 149 | Wellston. | 133 |
|  |  |  |  |
| Total | 208 | Total | 9,445 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MISSOURI-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Saline: |  | Sullivan: |  |
| Marshall | 267 | Milan | 19 |
| Slater. | 94 | Miscellaneous | 13 |
| Sweet Springs | 21 |  |  |
| Miscellaneous. | 58 | Total | 32 |
| Total. | 440 | Taney: Miscellaneous. | 8 |
|  |  | Texas: Miscellaneous | 20 |
| Schuyler: Miscellaneous. | 15 |  |  |
| Scotland: |  | Vernon: Nevada | 185 |
| Memphis. - | 12 | Miscellaneous. | 14 |
| Miscellaneous | 3 | Total | 199 |
| Total | 15 |  |  |
| Scott: |  | Warren: Miscellaneous | 37 |
| Chaffee | 59 | Washington: Miscellaneous | 30 |
| Illmo | 28 | Wayne: |  |
| Oran | 8 | Piedmont. | 9 |
| Sikeston-.--... | 92 36 | Miscellaneous. | 17 |
| Total | 223 | Total. | 26 |
|  |  | Webster: |  |
| Shannon: Miscellaneous | 4 | Marshfield. | 16 |
|  |  | Miscellaneous. | 7 |
| Shelby: Clarence | 12 | Total | 23 |
| Shelbina.- | 21 |  |  |
| Miscellaneous. | 15 | Grant City. | 14 |
| Total | 48 | Miscellaneous. | 2 |
| Stoddard: |  | Total | 16 |
| Bernie | 1 | Wright: |  |
| Bloomfield | 18 | Mountain Grove | 12 |
| Dexter. | 24 | Miscellaneous. | 8 |
| Miscellaneous. | 11 | 'Total | 20 |
| Total | 54 | City of St. Louis | 49,976 |
| Stone: Miscellaneous. | 8 | State total | 99, 295 |

MONTANA

| Beaverhead: <br> Dillon. Miscellaneous | 173 109 | Cascade: Great Falls Miscellaneous | 1,998 186 |
| :---: | :---: | :---: | :---: |
| Total. | 282 | Total | 2,184 |
| Big Horn: |  | Chouteau: |  |
| Hardin. | 61 | Fort Benton. <br> Miscellaneous. | 56 120 |
| Miscellaneous. | 19 |  |  |
| Total | 80 | Total. | 176 |
|  |  | Custer: |  |
| Blaine: Chinook |  | Miles City - | 334 |
| Miscellaneous. | 64 55 | Miscellaneous. | 18 |
|  |  | Total | 352 |
| Total | 119 | Daniels: |  |
| Broadwater: Miscellaneous | 47 | Scobey -.......- | 80 |
|  | 4 | Miscellaneous. | 42 |
| Carbon: |  | Total | 122 |
| Red Lodge..... Miscellaneous. | 199 89 |  |  |
| Miscellaneous. | 89 | Dawson: <br> Glendive |  |
| Total | 288 | Miscellaneous. | 27 |
| Carter: Miscellaneous.- | 46 | Total. | 209 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MONTANA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

MONTANA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Sweet Grass: |  | Wheatland: |  |
| Big Timber. | 60 | Harlowton. | 59 |
| Miscellaneous. | 13 | Miscellaneous. | 28 |
| Total | 73 | Total. | 87 |
| Teton: |  |  |  |
| Chouteau. | 52 | Wibaux: Miscellaneous. | 11 |
| - Miscellaneous. | 102 | Yellowstone: |  |
| Total. | 154 | Billings. | 1,015 |
| Toole: Miscellaneous | 294 | Miscellaneous. | 58 27 |
| Treasure: Miscellaneous. | 22 |  |  |
| Valley: |  | Total. | 1,100 |
| Glasgow-... | 141 | State total.. | 17,112 |
| Miscellaneous. | 97 | State total.. | 17,112 |
| Total. | 238 |  |  |

NEBRASKA


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEBRASKA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Custer: |  | Furnas: |  |
| Broken Bow. | 74 | Beaver City | 17 |
| Sargent. | 15 | Cambridge. | 47 |
| Miscellaneous. | 101 | Miscellaneous. | 85 |
| Total. | 190 | Total. | 149 |
| Dakota: |  | Gage: |  |
| South Sioux City. | 48 | Beatrice. | 324 |
| Miscellaneous. | 111 | Wymore. | 68 |
|  |  | Miscellaneous. | 88 |
|  | 150 | Total. | 481 |
| Dawes: |  |  |  |
| Chadron. | 147 | Garden: Miscellaneous... | 60 |
| Crawford. | 41 | Garfield: Burwell .-..-... | 27 |
| Miscellaneous. | 17 | Gosper: Miscellaneous . | 27 |
|  |  | Grant: Miscellaneous... | 94 |
| Total. | 205 | Greeley: Miscellaneous. | 46 |
| Dawson: |  | Hall: |  |
| Cozad. | 49 | Grand Island | 635 |
| Gothenburg. | 71 | Miscollaneous. | 40 |
| Lexington... | 91 |  |  |
| Miscellaneous. | 33 | Total | 675 |
| Total. | 244 | Hamilton: |  |
|  | $\underline{\square}$ | Aurora. | 49 |
| Denel: |  | Miscellaneous. | 67 |
| Chappell... | 36 |  |  |
| Miscellaneous. | 16 | Total. | 166 |
| Total. | 52 | Harlan: |  |
|  |  | Alma. | 25 |
| Dixon: |  | Miscellaneous.. | 67 |
| Ponca- | 30 |  | 92 |
| Miscellaneous | 87 | Total | 3 |
|  |  | Hayes: Miscellaneous | 5 |
| Total. | 184 | Hitcheock: Miscellaneous. | 82 |
| Lodge: |  | Holt: |  |
| Fremont. | 530 | Atkinson. | 30 |
| Hooper- | 127 | O'Neill. | 43 |
| North Bend | 44 | Miscellaneous. | 45 |
| Scribner...... | 108 |  |  |
| Miscellaneous. | 107 | Total. | 118 |
| Total. | 916 | Hooker: Miscellaneous. | 20 |
| Douglas: |  | Howard: |  |
| Omaha... | 11, 037 | St. Paul | 51 |
| Miscellaneous | 115 | Miscellaneous. | 20 |
| Total. | 11, 152 | Total | 71 |
| Dundy: |  | Jefferson: |  |
| Benkelman. | 26 | Fairbury... | 246 |
| Miscellaneous. | 14 | Miscellaneous | 88 |
| Total. | 40 | Total. | 334 |
| Fillmore: |  | Johnson: |  |
| Geneva-...- | 59 | Tecumseh..... | 61 39 |
| Miscellaneous. | 74 | Miscellaneous | 39 |
| Total. | 133 | Total. | 100 |
| Franklin: |  | Kearney: |  |
| Franklin. | 25 | Minden...... | 57 |
| Miscellaneous. | 71 | Miscellaneous. | 41 |
| Total. | 96 | Total | 98 |
| Frontier: |  | Keith: |  |
| Curtis. | 18 | Ogallala. | 45 |
| Miscellaneous. | 49 | Miscellaneous. | 30 |
| Total. | 67 | Total.. | 75 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEBRASKA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Keya Paha: Miscellaneous. | 13 | Pawnee: |  |
| Kimball: |  | Pawnee City... | 42 28 |
| Kimball. | 86 |  |  |
| Miscellaneous.. | 26 | Total. | 70 |
| Total | 112 | Perkins: Miscellaneous | 80 |
| Knox: |  | Phelps: |  |
| Bloomfield. | 38 | Holdrege | 114 |
| Creighton.. | 38 | Miscellaneous. | 58 |
| Miscellaneous. | 113 | Total. | 172 |
| Total. | 189 |  |  |
| Lancaster: |  | Pierce: Pierce | 47 |
| College View. | 22 | Plainview... | 38 |
| Havelock | 66 | Miscellaneous. | 35 |
| Lincoln-....... | 3,535 120 | Total | 120 |
| Miscellaneous. |  | Total. |  |
| Total | 3,743 | Platte: |  |
| Lincoln: |  | $\begin{aligned} & \text { Columbus...... } \\ & \text { Miscellaneous. } \end{aligned}$ | 297 138 |
| North Platte. | 372 |  |  |
| Miscellaneous. | 69 | Total. | 435 |
| Total. | 441 | Polk: |  |
|  |  | Osceola | 33 |
| Logan: Miscellaneous.. | 24 | Stromsburg. | 52 |
| Loup: Miscellaneous...... | 4 | Miscellaneous. | 37 |
| McPherson: Miscelaneous. | 7 | Total. | 122 |
| Madison: |  |  |  |
| Madison-..... | 101 | Red Whlow: |  |
| Newman Grove | 30 | McCook | 613 |
| Norfolk | 368 | Miscellaneous. |  |
| Miscellaneous. | 49 | Total. | 273 |
| Total. | 574 | Richardson: |  |
|  |  | Falls City-.. | 181 |
| Merrick: |  | Humboldt..-. | 62 |
| Central City | 111 | Miscellancous. | 52 |
| Miscellaneous. | 74 | Total | 295 |
| Total.-. | 185 | Bock: | 15 |
| Morrill: |  |  |  |
| Bayard. | 31 | Saline: |  |
| Bridgeport. | 49 | Crete.- | 133 |
| Miscollaneous. | 17 | Friend | 44 |
| Total | 97 | Miscellaneous. | 97 |
| Nance: |  | Total | 346 |
| Fullerton. | 50 |  |  |
| Genoa....... | 44 | Sarpy: Miscellaneous... | 92 |
| Miscellaneous.. | 6 | Saunders: |  |
| Total | 100 | Ashland. | 49 |
|  |  | Wahoo- | 162 |
| Nemaha: |  | Miscellaneous. | 200 |
| Auburn...-- | 109 |  |  |
| Miscellaneous. | 65 | Total.- | 411 |
| Total. | 174 | Scotts Bluff: |  |
|  |  | Gering.- | 63 |
| Nuckolls: |  | Mitchell. | 80 |
| Superior..- | 108 | Scottsbluff..-- | 296 |
| Miscellaneous... | 65 | Miscellaneous. | 122 |
| Total | 173 | Total | 561 |
| Otoe: |  | Seward: |  |
| Nebraska City. | 252 | Seward..... | 166 |
| Miscellaneous... | 110 | Miscellaneous..... | 104 |
| Total. | 362 | Total..- | 270 |

Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEBRASKA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Sheridan: |  | Valley: |  |
| Gordon. | 63 | Ord. | 87 |
| Miscellaneous. | 130 | Miscellaneous. | 31 |
| Total. | 193 | Total | 118 |
| Sherman: |  | Washington: |  |
| Loup City. | 35 | Blair- | 122 |
| Miscellaneous. | 21 | Miscellaneous | 125 |
| Total. | 56 | Total. | 247 |
| Sioux: Miscellaneous. | 33 | Wayne: |  |
|  |  | Wayne......... | 150 |
| Stanton: |  | Miscellaneous. | 85 |
| Miscellaneous | 27 | Total | 235 |
| Total. | 103 | Webster: <br> Red Cloud | 30 |
| Thayer: |  | Miscellaneous | 41 |
| Hebron.......- | 44 | Total | 71 |
| Miscellaneous. | 131 |  |  |
| Total. | 175 | Wheeler: Miscellaneous. | 8 |
| Thomas: Miscellaneous. | 10 | York: |  |
| Thurston: |  | Miscellaneous | 55 |
| Walthill... | 28 | Total. | 249 |
| Miscellaneous. | 132 | Totar- |  |
| Total.. | 160 | State total. | 31,426 |

NEVADA

| Churchill:Falion_...-MiscellaneouTotal | 10311 | Mineral: Miscellaneous $\qquad$ Nye: | 27 |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
|  | 11 |  |  |
|  | 114 | Tonopah_......... | 231 42 |
| Clark: |  |  |  |
| Las Vegas ..- | 247 | Total | 273 |
| Miscellaneous. | 29 |  |  |
| Total. | 276 | Ormsby: <br> Carson City | 63 |
|  |  |  |  |
| Elko: |  | Total | 66 |
| Elko- | 273 | Total. | 66 |
| Miscellaneous | 211 | Pershing: |  |
| Total | 484 | Lovelock | 71 |
|  |  |  |  |
| Goldfield...... | 58 13 | Total | 97 |
| Total. | 71 | Storey: Virginia City | 16 |
| Eureka: Miscellaneous.. | 61 | Washoe: |  |
| Humboldt: |  | Reno.- | 1,258 |
| Winnemucca | 178 | Sparks. | 145 |
| Miscellaneous. | 53 | Miscellaneous | 36 |
| Total. | 231 | Total | 1,439 |
| Lander: Miscellaneous. | 94 |  |  |
| Lincoln: |  | White Pine: | 66 |
| Caliente..-. | 50 | Ely | ${ }_{1} 179$ |
| Miscellaneous | 39 | McGill | 317 |
| Total | 89 | Ruth. | 211 |
|  |  |  |  |
| Yerington | 76 | Total | 897 |
| Miscellaneous | 63 |  | 89. |
| Total | 139 | State total. | 4,477 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW HAMPSHIRE

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Belknap: |  | Hillsborough-Continued. |  |
| Alton. | 17 | Golistown. | 49 |
| Barnstead | 1 | Greenville. | 28 |
| Belmont | 10 | Hillsborough. | 80 |
| Laconia | 375 | Hudson.---- | 28 |
| Meredith | 62 | Manchester | 2,480 |
| Tilton | 95 | Merrimack. | ${ }^{6}$ |
| Miscellaneous | 94 | Milford. | 125 |
| Total | 654 | Neterboro | 1,330 |
|  |  | Weare... | 9 |
| Carroll: |  | Wilton. | 54 |
| Bartlett | 13 | Miscellaneous. | 120 |
| Conway | 75 |  |  |
| Ossipee | 17 | Total | 4,494 |
| Sandwich. | 10 |  |  |
| Wakefield. | 5 | Merrimack: |  |
| Wolfeboro. | 65 | Andover | 12 |
| Miscellaneous. | 88 | Boscawen. | 5 |
| Total. | 273 | Coneord | 1,237 |
|  |  | Henniker | 26 |
| Cheshire: |  | Hookseit | 14 |
| Fitzwilliam. | 13 | Hopkinton | 14 |
| Hinsdale.. | 50 | Northfield. | 1 |
| Jaffirey.- | 72 | Pembroke. | 9 |
| Keene.- | 644 | Pittsfield. | 58 |
| Marlboro | 38 | Warner. | 17 |
| Swanzey | 29 | Miscellaneous. | 258 |
| Troy-..- | 17 |  |  |
| Walpole | 44 | Total.- | 1,865 |
| Winchester. | 35 |  |  |
| Miscellaneous. | 86 | Rockingham: |  |
| Total. | 1,028 | Epping. | 128 20 |
|  |  | Exeter | 258 |
| Coos: |  | Hampton | 95 |
| Berlin--- | 586 | Kingston | 34 |
| Colebrook | 55 | Londonderry. | 6 |
| Gorham.-- | 71 | Newmarket.. | 55 |
| Groverton. | 44 | Northwood. | 8 |
| Jefferson.- | 11 | Plaistow --. | 23 |
| Lancaster. | 128 | Portsmouth. | 772 |
| Stewartstown. | 14 | Raymond | 21 |
| Whitenield. | 54 | Rye...- | 27 |
| Miscellaneous. | 64 | Salem. | 64 |
| Total | 1,027 | Seabrook <br> Miscellaneous | 12 115 |
| Grafton: |  |  |  |
| Ashland... | 43 | Total. | 1,638 |
| Bethlehem. | 36 | Strafford: |  |
| Bristol... | 53 9 | Straford. | 497 |
| Campton | $\stackrel{9}{18}$ | Farmington. | 69 |
| Enfield. | 12 | Milton-..- | 18 |
| Hanover | 370 | Rochester---- | 308 |
| Haverhill | 111 | Somersworth.- | 120 |
| Lebanon. | 293 | Miscellaneous. | 88 |
| Lincoln. | 42 |  |  |
| Lisbon. | 67 | rotal- | 1,100 |
| Littleton. | 197 |  |  |
| Lyme-- | 7 | Charlestown |  |
| Plymouth-.-- | 140 | Claremont | 334 |
| Woodstock....- | 16 | Cornish.... | 38 7 |
| Miscellaneous. | 99 | Newport. | 132 |
| Total | 1,513 | Sunapee. | 19 |
|  |  |  |  |
| Hillsborough: | 10 | Total. | 540 |
| Antrim. | 34 |  |  |
| Bedford |  | State total. | 14,132 |

Table 11,-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW JERSEY

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Atlantic: |  | Burlington--Continued. |  |
| Absecon. | 70 | Palmyra-....-....... | 227 |
| Atlantic City | 4,218 | Riverside. | 104 |
| Egg Harbor. | 81 | Riverton. | 357 |
| Hammonton | 113 | Roebling | 50 |
| Landisville | 3 | Miscellaneous. | 377 |
| Margate.. | 181 |  |  |
| Mays Landing | 50 | Total | 2,413 |
| Northfield | 46 |  |  |
| Pleasant ville. | 265 | Camden: |  |
| Somers Point | 38 | Audubon | 325 |
| $V$ entnor | 604 | Berlin.-.-- | 56 |
| Miscellaneous. | 112 | Blackwood | 52 |
| Total | 5,781 | Camden.-- | 2,954 |
|  |  | Clementon | 35 |
| Bergen: |  | Collingswood | 905 |
| Allendale. | 176 | Gloucester- | 275 |
| Alpine. | 13 | ILaddonfield. | 881 |
| Bergenfield | 435 | Haddon Heights. | 370 |
| Bogata. | 694 | Laurel Springs... | 66 |
| Carlstadt | 217 | Magnolia | 30 |
| Cliffiside. | 280 | Merchantville | 764 |
| Closter. | 213 | Westmont. | 106 |
| Cresskell | 92 | Woodlynne. | 42 |
| Demsrest. | 64 | Miscellaneous. | 379 |
| Dumont. | 307 |  |  |
| East Paterson | 74 | Total | 7,281 |
| East Rutherford | 288 |  |  |
| Edgewater | 199 | Cape May: |  |
| Enierson. | 47 | Cape May. | 161 |
| Englewood | 1,912 | Cape May Court House | 44 |
| Fairview | 110 | Ocean City | 320 |
| Fort Lee | 240 | Wildwood. | 297 |
| Garfield. | 384 | $W$ oodbine. | 7 |
| Glenrock. | 452 | Miscellaneous. | 111 |
| Grantwood | 740 |  |  |
| Hackensack | 1,816 | Total_ | 940 |
| Hasbrouck Heights | 531 |  |  |
| Hillsdale | 137 | Cumberland: |  |
| Leonia | 548 | Bridgeton | 484 |
| Little Ferry | 135 | Millville. | 250 |
| Lodi | 276 | Port Norris | 53 |
| Lyndhurst | 704 | Vineland. | 487 |
| Maywood. | 255 | Miscellaneous. | 106 |
| Midland Park | 138 |  |  |
| Moonachie | 10 | Total | 1,380 |
| North Arlington | 221 |  |  |
| Oradell | 267 | Belleville |  |
| Palisade Park | 332 | Bloomfield | 2, 603 |
| Park Ridge.- | 128 | Caldwell. | ${ }^{6} 608$ |
| Ramsey | 199 | East Orange. | 8, 573 |
| Ridgefield | 313 | Glenridge... | 1,306 |
| Ridgefield Park | 871 | Hilton.- | 23 |
| Ridgewood | 1, 893 | Irvington.- | 2,851 |
| Riveredge | 193 | Livingston- | 78 |
| Rutherford | 1,710 | Maplewood. | 2,653 |
| Tenafly... | 512 | Millburn... | , 307 |
| Wallington | 67 | Montclair | 5, 530 |
| Waldwick | 44 | Newark | 24,473 |
| Westwood | 491 | Nutley.. | 1,250 |
| Woodelifi Lake. | 695 | Orange. | 2, 224 |
| Woodridge. | 218 | Roseland | 45 |
| Wortendyke. | 45 | Short Hills. | 456 |
| Wyckoff. - | 105 | South Orange | 2,255 |
| Miscellaneous | 2,327 | Verona - | 515 |
| Total. | 22, 209 | West Caldwel] | 68 1,582 |
|  |  | Miscellaneous | 308 |
| Burlington: P $^{\text {a }}$ |  |  |  |
| Beverly-- | 52 | Total | 58,820 |
| Bordentown | 156 | Gloucester: |  |
| Burlington. | 292 |  |  |
| Florence. | 43 | Clayton_ | 53 |
| Medford. | 28 | Glassboro | 93 |
| Moorestown | 516 | National Park | 9 |
| Mount Holly | 211 | Paulsboro. | 156 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 19.28-Contd.

NEW JERSEY-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Gloucester-Continued. |  | Monmouth-Continued. |  |
| Pitman--... | 254 | Belmar - | 171 |
| Swedesboro | 136 | Bradley Beach | 147 |
| Wenonah. | 101 | Fair Haven. | 45 |
| Westville. | 84 | Freehold. | 386 |
| Williamstown. | 53 | Highlands.. | 45 |
| Woodbury .- | 563 | Keansburg- | 37 |
| Miscellaneous.- | 237 | Keyport.-- | 184 |
| Total. | 1,739 | Long Branch | 627 103 |
| rotal | 1,780 | Matawan.- | 119 |
| Eudson: |  | Ocean Grove. | 154 |
| Arlington. | 1,338 | Red Bank. | 842 |
| Bayonne | 3, 563 | Rumson | 96 |
| East Newark | 66 | Sea Bright. | 57 |
| Guttenberg. | 181 | Spring Lake. | 207 |
| Harrison.- | 366 | Miscellaneous. | 892 |
| Hoboken | 3, 030 | Total | 5,284 |
| Jersey City | 16,291 | Total. | 5, 284 |
| Kearney...- | 576 | Morris: |  |
| North Bergen. | 1, 287 | Boonton. | 537 |
| Secaucus....- | 192 | Butler-- | 185 |
| Union City. | 3,043 | Chatham | 448 |
| Weehawken | 1,588 | Chester. | 22 |
| West New York | 1, 663 | Dover.- | 891 |
| M iscellaneous. | 54 | Hanover | 14 |
| Total | 33,314 | Milbernia | 13 615 |
|  |  | Morris Plains. | 151 |
| Hunterdon: |  | Morristown | 1, 540 |
| Clinton. | 72 | Mountain Lakes. | 292 |
| Flemington. | 162 | Neteong- | 76 |
| Frenchtown | 3.3 | Rockaway. | 137 |
| Highbridge | 97 | Tabor.... | 2 |
| Lambertville. | 159 | Wharton.- | 146 |
| Milford... | 34 | Whippany ....- | 66 |
| Miscellaneous. | 272 | Miscellaneous. | 902 |
| Total | 829 | Total_ | 6,037 |
| Mercer: |  | Ocean: |  |
| Highstown | 167 | Lakewood.. | 340 |
| Hopewell.- | 64 | New Egypt..- | 18 |
| Pennington. | 70 | Point Pleasant | 136 |
| Princeton. | 1,134 | Toms River.- | 177 |
| Trenton.. | 5,194 | Tuckerton. | 25 |
| Miscellaneous | 265 | Miscellaneous | 238 |
| Total. | 6,894 | Total. | 934 |
| Middlesex: |  | Passaic: |  |
| Carteret | 319 | Bloomingdale. | 31 |
| Cranbury | 42 | Clifton-. | 1,681 |
| Dunellen. | 306 | Haledon. | 125 |
| Fords. | 86 | Hawthorne.. | 639 |
| Highland Park. | 294 | Little Falls. | 204 |
| Jamesburg. | 56 | Passaic. | 3,333 |
| Metuchen. | 409 | Paterson. | 7,005 |
| Middlesex. | 7 | Pompton Lakes. | 158 |
| Milltown. | 130 | Frospect Park... | 26 |
| New Brunswick | 1,935 | Totowa....-- | 63 |
| Old Bridge. | 14 | Wanaque.- | 8 |
| Parlin.... | 99 | West Paterson. | 22 |
| Perth Amboy | 1,351 | Miscellaneous. | 381 |
| Sayreville. | 72 |  |  |
| Sewaren........ | 54 | Total. | 13, 676 |
| South Amboy | 272 |  |  |
| South River. | 184 | Salem: |  |
| Woodbridge... | 398 | Carneys Point. | 35 |
| Miscellaneous. | 451 | Elmer. | 41 |
|  |  | Penns Grove. | 161 |
| Total. | 6,479 | Salem-..... | 293 |
| Monmouth: |  | Miscellaneous. | 92 56 |
| Asbury Park. | 986 |  |  |
| A tlantic Fighlands. | 111 | Total. | 678 |
| Avon-.-.-...- | 75 |  | $=$ |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW JERSEY-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Somerset: |  | Union-Continued. |  |
| Bernardsville. | 224 | Kenilworth. | 35 |
| Bound Erook. | 511 | İinden-.... | 321 |
| Gladstone. | 56 | Lyons Farms. | 2 |
| Manville. | 24 | New Providence. | 28 |
| North Plainfield | 313 | Plainfield. | 3,316 |
| Peapack. | 32 | Rahway | 877 |
| Raritan. | 68 | Roselle | 791 |
| Somerville. | 581 | Roselle Park | 533 |
| South Boundbrook. | 37 | Senteh Plains. | 104 |
| Miscellaneous...--- | 202 | Springfield. | 142 |
|  |  | Summit...-- | 1,622 |
| Total. | 2, 048 | Union Town | 243 |
| Sussex: |  | Westfield.-. | 1,974 |
| Franklin. | 86 | Miscellaneous. | 131 |
| Newton....- | ${ }_{2}^{28}$ | Tctal | 17,987 |
| Ogdensburg. | 27 | Total | 17,98i |
| Sparta | 18 | Warren: |  |
| Stanhope | 4 | Alpha | 14 |
| Miscellaneous. | 120 | Belvidere. | 52 |
| Total. | 650 | Oxford.... | 23 |
| Total. | 650 | Phillipsburg | 610 |
| Union: |  | Washineton. | 295 |
| Cranford. | 940 | Miscellaneous. | 168 |
| Elizabeth | 5,902 |  |  |
| Fanweod | 128 | Total | 1,302 |
| Garwood. Hillside | 96 802 | State total. | 196.681 |
|  |  |  | 10.081 |

NEW MEXICO

| Bernalillo: |  | Grant: |  |
| :---: | :---: | :---: | :---: |
| Albuquerque.. | 1,468 | Central. | 13 |
| Miscellaneous. | 3 | Fort Bayard. | 60 |
|  |  | Hurley- | 74 |
| Total | 1,471 | Santa Rita | 80 |
| Catron: Miscellaneous.. | 13 | Silver City | 169 |
|  | 13 | Miscellaneous. | 11 |
| Chaves: |  |  |  |
| Rosswell | 483 | Total | 472 |
| Miscellaneous. | 37 | Guadalupe: |  |
|  |  | Santa Rosa. | 24 |
| Total. | 520 | Miscellaneous. | 32 |
| Colfax: |  | Total. | 56 |
| Dawson. | 109 |  |  |
| Koehler. | 2 | Harding: Miscellaneous. | 14 |
| Raton.. | 280 | Hidalgo: |  |
| Miscellaneous | 155 | Lordsburg | 52 |
| Total. | 552 | Miscellaneous. | 16 |
| Curry: |  | Total | 68 |
| Clovis .-...... | 249 | Lea: Miscellaneous. | 72 |
| Miscellaneous. | 20 | Lea: Miscelaneous. | 7 |
| Total. | 269 | Carrizozo. | 58 |
| De Baca: Miscellaneous | 27 | Miscellaneous | 38 |
|  |  | Total. | 96 |
| Dona Ana: |  |  |  |
| Las Cruces. | 163 | Columbus. | 10 |
| Miscellaneous | 109 | Deming... | 97 |
| Total | 272 | Miscellaneous | 11 |
| Eddy: |  | Total. | 118 |
| Artesia. | 124 | McKinley: |  |
| Carlsbad. | 150 | Gallup | 321 |
| Miscellaneous. | 35 | Miscellaneous. | 89 |
| Total | 315 | Total. | 410 |

Table 11.--Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW MEXICO-Continued


NEW YORK

${ }^{2}$ See footnote on p. 259.

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW YORK-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW YORK-Continued

${ }^{2}$ See footnote on p. 259.

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW YORK-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Oneida-Continued. |  | Oswego: |  |
| Utica----- | 4, 473 | Fulton. | 370 |
| Waterville. | 76 | Mexico. | 34 |
| Whitesboro | 138 | Oswego. | 822 |
| Yorkville. | 39 | Phoenix | 76 |
| Miscellaneous. | 396 | Pulaski | 93 |
| Total. | 6,688 | Miscellaneous. | 152 |
|  |  | Total. | 1,547 |
| Onondaga: |  |  |  |
| Baldwinsville. | 180 | Otsego: |  |
| East Syracuse. | 219 | Cooperstown. | 214 |
| Fryetteville.. | 143 | Oneonta --.. | 660 |
| Jordan - | 32 | Richfield Springs. | 39 |
| Liverpool | 94 | Unadilla...---.-- | 46 |
| Manlius | 77 | Miscellaneous | 240 |
| Skaneateles. | 181 |  |  |
| Solvay - | 191 | Total | 1,199 |
| Syracuse.....- | 11, 546 |  |  |
| Miscellaneous. | 477 | Putnam: |  |
| Total. | 13, 140 | Carmel | 208 |
|  |  | Cold Spring. | 124 |
| Ontario: |  | Garrison.-. | 74 |
| Canandaigua | 380 | Lake Mahopac. | 22 |
| Clifton Springs. | 140 | Miscellaneous.. | 76 |
| Geneva.- | 853 |  |  |
| Naples. | 45 | Total. | 558 |
| Phelps. | 50 | eens: New York City ${ }^{3}$ | 43,300 |
| Victor. | 53 | Queens. New York City - | 43,300 |
| Miscellaneous. | 101 | Rensselaer: |  |
| 'Total. | 1, 677 | Castleton--- | 90 164 |
|  |  | Nassau. | 31 |
| Orange: |  | Rensselaer. | 461 |
| Central Valley | 49 | Schaghticoke | 24 |
| Chester | 46 | Troy.-- | 3,336 |
| Cornwall. | 68 | Valley Falls | 24 |
| Cornwall on the Hudson. | 78 | West Sand Lake. | 16 |
| Firthcliffe | 21 | Miscellaneous | 198 |
| florida.. <br> Goshen | +27 | Total | 4, 344 |
| Harriman | 26 |  |  |
| Highland Falls. | 71 | Richmond: New York City ${ }^{\text {a }}$ | 4, 550 |
| Eighland Mills. | 29 |  |  |
| Maybrook...... | 40 | Congers | 41 |
| Middletown. | 991 | Garnerville | 51 |
| Monroe.-...- | 118 | Haverstraw | 279 |
| Montgomery | 61 1,643 | Hillburn... | 43 |
| Port Jervis. | 1,643 490 | Nanuet.-- | 80 |
| Tuxedo Park. | 170 | New City | 39 609 |
| Walden...... | 165 | Nyack.--..- | 609 |
| Warwick. | 199 | Pearl River.. | 184 |
| W ashingtonville. | 34 | Piermont---- | 68 39 |
| West Point....- | 37 | South Nyack. | 39 |
| Miscellaneous | 241 | Sparing Valley | 193 |
| Total. | 4,800 | Stony Point | 57 294 |
|  |  | Tappan-- | 31 |
| Albion. |  | Tomkins Cove--- | 40 |
| Holley.. | 74 | Valley Cottage.... | 21 |
| Medina. | 260 | West Haverstraw.- | 34 |
| Miscelianeous | 87 | Mest N yack.- | 49 204 |
| Total. | 662 | Total.-.... | 2,399 |
| ${ }^{3}$ New York City: |  |  | Number |
| Counties- |  |  | of returns |
| Bronx. |  |  | -- 30, 527 |
| Kings (Brooklyn) |  |  | -- 113,525 |
| New York.-.... |  |  | .. 357, 825 |
| Queens |  |  | .. 43,300 |
| Richmond. |  |  | - 4,550 |
| Total. |  |  | .. 549,727 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW YORK-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NEW YORK-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Wayne: |  | Westchester-Continued. |  |
| Clyde. | 63 |  | 450 |
| Lyons. | 153 | Port Chester | 1,304 |
| Newark. | 363 | Purchase. | 19 |
| Palinyra | 137 | Rye. | 662 |
| Sodus. | 79 | Scarsborough. | 57 |
| Walcott | 46 | Scarsdale. | 1,260 |
| Miscellaneous | 249 | Tarrytown. | 522 |
| Total. | 1,090 | Tuckahoe. | 585 |
| Westchester: |  | Verplanck | 62 38 |
| Ardsley. | 62 | White Plains | 3,068 |
| Ardsloy-on-Hudson. | 55 | Yonkers. | 6,344 |
| Bedford. | 34 | Yorktown Heights | 29 |
| Bedford Hills. | 96 | Miscellaneous. | 362 |
| Briarcliff Manor. | 132 |  |  |
| Bronxville. | 1,281 | Total. | 32,028 |
| Buchanan. | 30 |  |  |
| Chappaqua- | 165 | W yoming: |  |
| Croton-on-Hudson | 170 | Arcade. | 53 |
| Dobbs Ferry | 310 | Attica. | 83 |
| Elmsford.. | 99 | Castile. | 22 |
| Harmon-on-Hudson. | 58 | Perry. | 102 |
| Harrison. | 235 | Silver Springs | 18 |
| Hartsdale. | 179 | Warsaw. | 150 |
| Hastings-on-Hudson | 353 | Miscellaneous | 70 |
| Hawthorne - . | 76 |  |  |
| Irvington.. | 230 | 'Total. | 498 |
| Katonah.-- | 194 |  |  |
| Larchmont... | 849 | Yatos: |  |
| Mamaroneck | 653 | Dundee. | 37 |
| Mount Kisco_ | 439 | Penn Yan.- | 225 |
| Mount Vernon. | 4,505 | Miscellaneous. | 63 |
| New Rochelle. | 4,038 |  |  |
| North Pelham. | 91 | Total | 325 |
| Ossining....... | 821 | Miscellaneons for State: Residents of |  |
| Peekskill. | 941 | other States. | 4,340 |
| Pelham. | 479 |  |  |
| Pelham Manor | 416 | State total | 780,418 |

## NORTH CAROLINA

| Alamance: |  | Bertie: |  |
| :---: | :---: | :---: | :---: |
| Burlington. | 276 | Windsor. | 37 |
| Graham..- | 36 | Miscellaneous. | 31 |
| Haw River | 3 |  |  |
| Mebane | 53 | Total | 68 |
| Miscellaneous | 28 | Bladen: Miscellaneous |  |
| Total | 396 | Bladen: Miscellaneous. | 22 |
|  |  | Brunswick: |  |
| Alexander: |  | Southport. | 27 |
| Taylorsville.. | 27 | Miscellaneous | 4 |
| Miscellaneous. | 7 | Total | 31 |
| Total. | 34 |  |  |
|  |  | Buncombe: |  |
| Alleghany: Miscellaneous. | 8 | Asheville.- | 2, 186 |
|  |  | Miscellaneous | 283 |
| Anson: <br> Wadesboro |  |  |  |
| Miscellaneous. | 29 | Burke: |  |
| Total. | 112 | Morganton | 103 |
| Ashe: Miscellaneous |  | Miscellaneous | 34 |
| A very: Miscellaneous.-- | 22 | Total. | 137 |
| Beaufort: |  | Cabarrus: |  |
| Belhaven. | 13 | Concord. | 203 |
| Washington. | 206 | Kannapolis. | 70 |
| Miscellaneous. | 11 | Miscellaneous. | 23 |
| Total. | 230 | Total | 296 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NORTH CAROIINA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Caldwell: |  | Davie: |  |
| Granite Falls. | 9 | Cooleemee. | 12 |
| Lenoir | 160 | Miscellaneous. | 26 |
| Miscellaneous. | 5 | Total. | 38 |
| Total. | 174 |  |  |
|  |  | Duplin: |  |
| Camden: Miscellaneous | 9 | Warsaw.--. | 29 |
| Carteret: |  | Miscellaneous. | 64 |
| Beaufort | 61 | Total. | 93 |
| Morehead City | 52 |  |  |
| Miscellaneous. | 19 | Durham: |  |
| Total. | 132 | Miscellaneous. | 1,356 |
| Caswell: Miscellaneous. | 17 | Total. | 1,358 |
| Catawba: |  | Edgecombe: |  |
| Hickory | 234 | Rocky Mount. | 650 |
| Maiden. | 18 | Tarboro........ | 167 |
| Newton- | 49 | Miscellaneous. | 64 |
| Miscellazeous | 23 | Total | 881 |
| Total | 324 |  |  |
| Chatham: |  | Forsyth: |  |
| Siler City . | 27 | Kernersville... | 24 |
| Miscellaneous. | 25 | Miscellaneous.. | 2, 48 |
| Total. | 52 | Total. | 2,246 |
| Cherokee: |  | Franklin: |  |
| Andrews.. | 18 | Franklinton. | 20 |
| Murphy. | 11 | Louisburg..-- | 47 |
| Miscellaneous | 1 | Miscellaneous. | 8 |
| Total. | 30 | Total. | 75 |
| Chowan: |  | Gaston: |  |
| Edenton. | 98 | Belmont | 93 |
| Miscellaneous | 5 | Bessemer City | 10 |
|  |  | Cherryville.. | 21 |
| Total. | 103 | Dallas.....- | 13 |
| Clay: Miscellaneous |  | Gastonia | 471 |
| Clay: Miscellaneous. | 1 | Lowell.---1.- | 16 |
| Cleveland: |  | Mcadenville.- | 3 |
| Kings Mountain | 45 | Miscellaneous. | 19 |
| Shelby-...-. | 137 |  |  |
| Miscellaneous. | 26 | Total. | 708 |
| Total. | 208 | Gates: Miscellaneous | 8 |
| Columbus: | $\underline{=}$ | Graham: Miscellaneous. | 5 |
| Whiteville... | 31 |  |  |
| Miscellaneous. | 64 | Granville: Oxford | 127 |
| Total | 95 | Miscellaneous_ | 17 |
| Craven: |  | Total. | 144 |
| New Bern.-- | 315 |  |  |
| Miscellaneous. | 9 | Greene: Miscellaneous. | 21 |
| Total | 324 | Guilford: |  |
| Cumberland: | 32 | Gibsonville. <br> Greensboro | 14 2,298 |
| Fayetteville. | 379 | High Point. | 2,888 |
| Miscellaneous | 16 | Miscellaneous. | 79 |
| Total. | 395 | Total | 3,229 |
| Currituck: Miscellaneous. | 15 | Halifax: |  |
| Dare: Miscellaneous...-- | 16 | Enfield | 82 |
| Davidson: | 16 | Roanoke Rapids. | 61 |
| Lexington. | 167 | Scotland Neck | 64 |
| Thomasville. | 135 | Weldon....... | 88 |
| Miscellaneous. | 16 | Miscellaneous. | 74 |
| Total. | 318 | Total. | 430 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NORTH CAROLINA-Continued

| County and city | Number of retarns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Harnett: |  | Madison: Miscellaneous. | 16 |
| Dunn-...--.-. | 76 |  |  |
| Miscellaneous. | 52 | Martin: |  |
| Total | 128 | Robersonville | 24 42 |
|  |  | Miscellaneous. | 8 |
| Haywood: |  |  |  |
| Waynesville.. | 71 | dotal. |  |
| Miscellaneous | 27 | Mecklenburg: |  |
|  | 182 | Charnotte | 4, 170 |
|  |  | Davidson. | 55 |
| Henderson: |  | Miscellaneous | 32 |
| Hendersonville. | 226 |  |  |
| Miscellaneous | 28 | Total. | 4,263 |
| Total. | 254 | Mitchell: Miscellaneous. | 29 |
| Hertford: |  | Montgomery: |  |
| Ahoskie.-. | 49 | Troy | 26 |
| Miscellaneous | 16 | Miscellaneous. | 37 |
| Total. | 65 | 'Total. | 63 |
| Hoke: |  | Moore: Miscellaneous | 290 |
| Raeford | 26 |  |  |
| Miscellaneous | 4 | Nash: |  |
| Total. | 30 | Spring Hope.- | 25 36 |
| Hyde: MiscellaneousIredell: | 5 | Total. | 61 |
|  |  | New Hanover: |  |
| Mooresville. | 94 | Wilmington. | 1,316 |
| Statesville.. | 262 | Miscellaneous. | 8 |
| Miscellaneous. | 8 | Total | 1,324 |
| Total | 364 |  |  |
|  |  | Northampton: Miscellaneous | 91 |
| Jackson: Miscellaneous. | 41 | Onslow: Miscellaneous | 16 |
| Johnston: |  | Orange: |  |
| Bensen. | 19 | Carrboro. | 4 |
| Clayton | 42 | Chapel Hill | 91 |
| Selma. | 28 | Hillsboro. | 38 |
| Smithfield. | 70 | Miscellaneous. | 6 |
| Miscellaneous. | 23 | Total | 139 |
| Total. | 182 |  |  |
| Jones: Miscellaneous. | 5 | Pamlico: Miscellaneons Pasquotank: Elizabeth City. | 28 312 |
| Lee: |  | Pender: |  |
| Miscellaneous. | 107 | Burgaw. | 10 |
|  | 13 | Miscellaneous | 8 |
| Tota | 120 | Total | 18 |
| Lenoir: |  | Perquimans: |  |
| Kinston.. | 273 | Hertford. | 48 |
| La Grange.... | 12 | Miscellaneous | 9 |
| Miscellaneous. | 7 | Total | 57 |
| Total | 292 |  | $=-=$ |
| Lincoln: |  | Person: <br> Roxboro. | 98 |
| Lincolnton.. | 85 | Miscellaneous. | 18 |
| Miscellaneous. | 3 | Total. | 116 |
| Total | 88 | Pitt: |  |
|  |  |  |  |
| McDowell: |  | Ayden.- | 36 |
| Marion | 84 | Farmville | 59 |
| Miscellaneous. | 16 | Greenville. | 263 |
| Total. |  | Miscellaneous.-------- | 58 |
|  | 100 | Total | 416 |
| Macon: Miscellaneous. | 21 |  |  |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NORTH CAROLINA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

## NORTH DAKOTA

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Adams: Miscellaneous.. | 68 | Grand Forks: |  |
|  |  | Grand Forks.. | 725 |
| Barnes: |  | Larimore...... | 37 |
| Valley City -- | 102 | Miscellaneous. | 93 |
| Miscellaneous... | 72 | Total | 855 |
| Total | 174 |  |  |
| Benson: Miscellaneous |  | Grant: Miscellaneous | 35 |
| Billings: Miscellaneous. | 115 6 |  |  |
| Billings: Miscellaneous. | 6 | Griggs: <br> Cooperstown. | 35 |
| Bottineau: |  | Miscellaneous. | 15 |
| Bottineau City. | 42 |  |  |
| Miscelianeous | 103 | Total. | 50 |
| Total. | 145 | Hettinger: M iscellaneous. | 85 |
|  |  | Kidder: Miscellaneous...- | 44 |
| Bowman: Miscellaneous | 59 |  |  |
| Burke: Miscellaneous.- | 103 | La Moure: <br> La Moure | 29 |
| Burleigh: |  | Miscellaneous. | 101 |
| Bismarck.... | 545 |  |  |
| Miscellaneous. | 26 | Total | 130 |
| Total | 571 | Logan: Miscellaneous. | 34 |
|  |  | McHenry: Miscellaneous. | 161 |
| Cass: Casselton | 59 | MeIntosh: |  |
| Fargo.... | 1,589 | Ashley- | 27 |
| Miscellaneous | 199 | Wishek. | 24 |
|  |  | Miscellaneous. | 21 |
| Total | 1,847 | Total | 72 |
| Cavalier: |  |  |  |
| Langdon | 30 | McKenzie: Miscellaneous.. | 50 |
| Miscellaneous. | 92 | McLean: |  |
| Total. | 122 | Wilton | 46 |
|  |  | Miscellaneous. | 117 |
| Dickey: |  |  |  |
| Ellendale. | 36 | Total. | 163 |
| Oakes Miscellaneous | 49 22 | Mercer: Miscellaneous. | 62 |
|  |  |  | $\underline{2}$ |
| Total | 107 | Morton: |  |
|  | = | Hebron. | 35 |
| Divide: |  | Mandan. | 196 |
| Crosby -- | 26 | Miscellaneous | 94 |
| Miscelianeous. | 4 | Total. | 325 |
| Total | 72 |  |  |
| Dunn: Miscellaneous. | 28 | Mountrail: Miscellaneous. | 123 |
|  |  | Nelson: Miscellaneous.. | 88 |
| Eddy: |  | Oliver: Miscellaneous. | 11 |
| New Rockford. | 67 | Pembina: Miscellaneous. | 120 |
| Miscellaneous | 22 |  |  |
| Total | 89 | Rugby |  |
| Total | 8 | Miscellaneous.. | 21 |
| Emmons: |  | Total |  |
| Linton | 17 | Total. | 74 |
| Miscellaneous. | 21 | Ramsey: |  |
| Total | 38 | Devils Lake | 274 |
|  |  | Miscellaneous. | 121 |
| Foster: |  |  |  |
| Carrington | 66 | Total. | 395 |
| Miscellaneous | 17 | Ransom: |  |
| Total. | 83 | Enderlin. | 57 |
|  |  | Lisbon. | 49 |
| Golden Valley: |  | Miscellaneous | 18 |
| Beach......... | 30 |  |  |
| Miscellaneous. | 11 | Total. | 124 |
| Total. | 41 | Renville: Miscellaneous. | 45 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

NORTII DAKOTA-Continued-

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Richland: |  | Traill: |  |
| Hankinson. | 22 |  | 40 |
| Lidgerwood | 35 | Mayville.. | 42 |
| Wahpeton | 125 | Miscellaneous. | 81 |
| Miscellaneous.- | 56 | Total | 163 |
| Total. | 238 |  |  |
|  |  | Walsh: |  |
| Rolette: Miscellaneous.- | 55 | Grafton. | 70 |
| Sargent: Miscellaneous. | 28 | Park River. | 37 |
| Sheridan: Miscellaneous | 41 | Miscellaneous | 47 |
| soux. Miscelancous |  | Total | 154 |
| Slope: Marmarth | 18 | Ward: |  |
| Miscellaneous. | 6 | Kenmare. | 65 |
|  |  | Minot. | 714 |
| Total. | 24 | Miscellaneous. | 69 |
| Stark: |  | Total. | 848 |
| Dickinson.- | 159 |  |  |
| Miscellaneous. | 91 | Wells: |  |
| Total | 250 | Miscellaneous | 101 95 |
| Steele: Miscellaneous. | 53 | Total. | 196 |
| Stutsman: |  | Williams: |  |
| Miscellaneous | 359 57 | Williston...... | 174 |
| Miscerlaneous. |  | Miscellaneous. | 95 |
| Total. | 416 | Total | 269 |
| Towner: |  |  |  |
| Cando-....-. | 90 43 | Miscellaneous for State: Residents of other States |  |
| Miscellaneous. | 43 | other States | 109 |
| Total | 133 | State total. | 0,710 |

OHIO

| Adams: |  | Athens: |  |
| :---: | :---: | :---: | :---: |
| Manchester | 19 | Athens.- | 226 |
| Peebles. | 12 | Buchtel. | 2 |
| Miscellaneous | 19 | Chauncey. | 3 |
|  |  | Glouster | 37 |
| Total | 50 | Nelsonville. | 108 |
|  |  | Miscellaneous. | 10 |
| Allen: ${ }^{\text {Bluffton }}$ | 53 | Total | 386 |
| Delphos. | 169 | Auglaize: |  |
| Lima. | 1,634 | Minster. | 45 |
| Spencerville. | 32 | New Bremen. | 44 |
| Miscellaneous | 43 | St. Marys. | 136 |
|  |  | Wapakoneta. | 164 |
| Total | 1,931 | Miscellaneous. | 26 |
| Ashland: |  | Total. | 415 |
| Ashland. | 417 | Belmont: |  |
| Loudonville | 74 | Barnesville | 227 |
|  |  | Bellaire. | 521 |
| Total | 491 | Bethesda | 30 |
|  |  | Bridgeport. | 136 |
| Ashtabula: |  | Flushing... | 84 |
| Ashtabula | 1, 682 | Martins Ferry | 542 |
| Conneaut | 734 | St. Clairsville | 112 |
| Geneva. | 139 | Shadyside. | 152 |
| Jefferson. | 82 | Yorkville | 60 |
| Miscellaneous | 94 | Miscellaneous. | 176 |
| Total. | 2,731 | Total | 2,040 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OHIO-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Brown: |  | Cuyahoga: |  |
| Georgetown. | 27 | Bedford. | 126 |
| Ripley - | 44 | Berea. | 148 |
| Miscellaneous | 58 | Bratenahil | 32 |
| Total | 129 | Brecksville | 22 |
|  |  | Cleveland | 33, 232 |
| Butler: |  | Cleveland Heights. | -669 |
| Hamilton. | 1,955 | Mover. | 67 |
| Middletown | 1, 354 | East Cleveland | 1,272 |
| Oxford | 124 | Enchid Village. | 145 |
| Miscellaneous. | 95 | Garfeld Heights | 131 |
|  |  | Independence. | 26 |
| Total | 3, 530 | Lakewood. | 2,078 |
|  |  | Maple Heights |  |
| Carroll: |  | Newburg Heights. | 127 |
| Carrollton. | 162 | North Olmstead.. | 7 |
| Miscellaneous | 16 | Rocky River-1 | 113 |
| Total | 178 | Shaker Heights | 97 84 |
|  |  | Miscellaneous. | 117 |
| Champaign: |  |  |  |
| Urbana. | 216 | Darke: |  |
| Miscellaneous. | 17 | Arcanum .. | 23 |
|  |  | Greenville. | 342 |
| Total. | 291 | Union City | 12 |
|  |  | Versailles | 51 |
| Clark: |  | Miscellaneous. | 63 |
| South Charleston. | 29 |  |  |
| Springfield...- | 2, 537 | Total. | 491 |
| Miscenlaneous | 59 | Defiance: |  |
| Total | 2, 625 | Defiance | 237 |
|  |  | Hicksville. | 55 |
| Clermont: |  | Miscellateous. | 21 |
| Batavia. | 47 |  |  |
| Bethel. | 36 | Total | 313 |
| Loveland | 83 |  |  |
| Milford. | 83 | Delaware: |  |
| New Richmond | 51 | Delaware-...- | 302 |
| Miscellaneous | 66 | Miscellaneous | 27 |
| Total. | 306 | Total | 329 |
| Clinton: |  | Erie: |  |
| Blanchester. | 52 | Huron. | 88 |
| Wilmington. | 257 | Sandusky. | 1,153 |
| Miscellaneous. | 86 | Vermilion | 89 |
|  |  | Miscellaneous. | 114 |
|  | $\underline{\square}$ | Total | 1,444 |
| Columbiana | 69 | Fairfield: |  |
| East Liverpool | 1,530 | Bremen. | 24 |
| East Palestine. | 371 | Lancaster. | 494 |
| Leetonia. | 276 | Miscellaneous. | 64 |
| Lisbon. | 282 |  |  |
| Salem. | 426 | Total | 582 |
| Salineville. | 139 |  |  |
| Weilsville. | 296 | Washington Court House | 286 |
| Total | 3,389 | Miscellaneous........... | 39 |
| Coshocton: |  | Total | 325 |
| Coshocton....- | 342 | Franklin: |  |
| Miscellaneous | 20 | Bexley. | 215 |
| Total | 362 | Columbus..- | 11, 760 |
| Crawford: |  | Grand view Heights | 12 |
| Bucyrus. | 371 | Upper Arlington.- | 20 |
| Crestline | 187 | Westerville...... | 74 |
| Galion | 373 | Worthington. | 93 |
| Miscellaneous. | 61 | Miscellaneous.-- | 164 |
| Total | 992 | Total. | 12,340 |

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Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OHIO—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Licking: |  | Miami: |  |
| Granville | 68 | Covington. | 35 |
| Newark | 889 | Piqua | 507 |
| Utica. | 22 | Tippecanoe City | 73 |
| Miscellaneous | 84 | Troy- | 333 |
| Miscelaseus |  | West Milton. | 40 |
| Total | 1,063 | Miscellaneous. | 47 |
| Logan: |  | Total | 1,035 |
| Bellefontaine.- | 329 |  |  |
| West Liberty | 20 | Monroe: |  |
| Miscellaneous. | 64 | Woodsfield.... Miscellaneous. | 160 22 |
| Total | 413 | Total | 182 |
| Lorain: |  |  |  |
| Amherst. | 253 | Montgomery: |  |
| A von- | 62 | Brookville. | 33 |
| Elyria | 1, 867 | Dayton | 10,322 |
| Lorain. | 2,504 | Germantown | 75 |
| Oberlin | 239 | Miamisburg | 208 |
| Wellington. | 116 | West Carrollton | 56 |
| Miscellaneous. | 52 | Miscellaneous. | 113 |
| Total | 5, 093 | Total | 10,807 |
| Lucas: |  | Morgan: |  |
| Maumee. | 174 | McConnelsville. | 35 |
| Sylvania | 125 | Miscellaneous. | 28 |
| Toledo.. | 15, 444 |  |  |
| Miscellaneous. | 201 | Total | 63 |
| Total | 15,944 | Morrow: |  |
| Madison: |  | Cardington-. <br> Mount Gilead | 10 45 |
| London. | 94 | Miscellaneous | 6 |
| Mount Sterling | 18 |  |  |
| Plain City -- | 11 | Total. | 61 |
| West Jefferson | 20 |  |  |
| Miscellaneous. | 4 | Muskingum: <br> Dresden. | 13 |
| Total. | 147 | Roseville | 30 |
| Mahoning: |  | South Zanesville | 17 |
| Lowellville | 367 | Miscellaneous | 1, 288 |
| Sebring | 574 |  | 134 |
| Struthers. | 694 | Total | 1,482 |
| Youngstown.-. | 13, 197 |  |  |
| Miscellaneous | 192 | Noble: |  |
| Total | 15, 024 | Caldwell... | $\stackrel{2}{24}$ |
| arion: |  | Miscellaneous | 1 |
| Marion. | 862 | Total | 27 |
| Miscellaneous | 39 |  |  |
| Total | 901 | Ottawa: |  |
|  |  | Oak Harbor. | 25 |
| Medina: |  | Port Clinton. | 208 |
| Medina. | 191 | Miscellaneous. | 201 |
| Wadsworth .-. | 234 | Total |  |
| Miscellaneous. | 71 | Total. | 508 |
| Total. | 619 | Paulding: |  |
|  |  | Antwerp... | 22 |
| Meigs: Middleport | 89 | Paulding... | 49 |
| Pomeroy | 88 |  | 89 |
| Miscellaneous. | 13 | Total. | 99 |
| Total | 190 | Perry: |  |
|  |  | Corning, | 34 |
| Mercer: |  | Crooksville | 60 |
| Celina | 168 | New Lexington. | 107 |
| Coldwater. | 31 | New Straitsville | 25 |
| Fort Recovery | 11 | Shawnee.. | 21 |
| Rockford. | 14 | Somerset. | 26 |
| Miscellaneous_ | 19 | Miscellaneous. | 33 |
| Total | 243 | Total. | 306 |

Table 11.-Individual returns by Stales and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OHIO—Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OHIO-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Wayne-Continued. |  | Wood: |  |
| Shreve........... | 40 | Bowling Green-. | 196 |
| Wooster---..- | 901 | North Baltimore | 89 183 |
| Miscellaneous. | 62 | Perrysburg... | 183 |
| Total. | 1,430 | Miscellaneous. | 229 |
|  |  | Total. | 829 |
| Williams: | 152 | W yandot: |  |
| Montpelier | 119 | Carey. | 74 |
| Stryker-..- | 7 | Upper Sandusky | 139 |
| Miscellaneous. | 64 | Miscellaneous. | 51 |
|  |  | Total | 264 |
| Total. | 342 | State total. | 218,479 |

OKLAHOMA

| Adair:Stillwell......MiscellaneousTotal |  | Carter: |  |
| :---: | :---: | :---: | :---: |
|  | 20 | Ardmore. | 629 |
|  | 12 | Healdton | 76 |
|  |  | Wilson. | 58 |
|  | 32 | Wirt.-.. | 20 |
|  |  | Miscellaneous. | 38 |
| Alfalfa: |  |  |  |
| Cherokee.. | 59 | Total-.-.- | 821 |
| Miscellaneous.. | 85 |  |  |
|  |  | Cherokee: |  |
| Total | 144 | Tahlequah. | 26 |
| Atoka: |  |  |  |
| Atoka | 17 | Total. | 31 |
| Miscellaneous. | 4 |  |  |
|  |  | Choctaw: |  |
| Total | 21 | Boswell. | 6 |
|  |  | Hugo | 74 |
| Beaver: Miscellaneous | 55 | Miscellaneous. | 4 |
| Beckham: |  | Total | 84 |
| EIk City | 96 |  |  |
| Sayre. | 67 | Cimarron: Miscellaneous. | 17 |
| Miscellaneous. | 55 |  |  |
| Total | 218 | Norman. | 211 |
|  |  | Miscellaneous. | 24 |
| Blaine: |  |  |  |
| Geary... | 39 | Total | 235 |
| Okeene.. | 19 |  |  |
| Watonga | 31 | Coal: |  |
| Miscellaneous. | 27 | Coalgate. | 23 |
| Total | 116 |  |  |
| Bryan: $\quad$ 隹 |  |  |  |
|  |  |  |  |
| Durant | 99 | Fort Sill | 38 |
| Miscellaneous | 4 | Lawton...... | 262 |
|  |  | Miscellaneous. | 29 |
|  | 112 | Total. | 329 |
| Caddo: |  |  |  |
| Anadarko. | 121 | Cotton: |  |
| Carnegie. | 42 | Devol. | 3 |
| Cement.- | 27 | Walters. | 34 |
| Miscellaneous. | 115 | Miscellaneous. | 21 |
| Total. | 305 | Total. | 58 |
| Canadian: |  |  |  |
| El Reno. | 284 | Vinita | 80 |
| Yukon......... | 30 | Miscellaneous..- | 14 |
| Miscelianeous. Total...... | 49 |  |  |
| Total | 363 |  | 94 |

Table 11.-Individual returns by States and Territories-Number of reiurns distributed by counties, cities, and townships, calendar year 1928-Contd.

OKLAHOMA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Creek: |  | Hughes: |  |
| Bristow | 302 | Holdenville.. | 212 |
| Depew | 15 | Wetumka | 72 |
| Drumright | 199 | Miscellaneous. | 31 |
| Kiefer-... | 27 17 | Total. | 315 |
| Oilton. | 42 |  |  |
| Sapulpa. | 440 | Jackson: |  |
| Shamrock | 18 | Altus | 165 |
| Slick. | 7 | Miscellaneous | 56 |
| Miscellaneous. | 19 | Total. | 221 |
| Total | 1,086 |  |  |
| Custer: |  | Ringling . | 15 |
| Clinton. | 131 | Ryan... | 16 |
| Thomas | 7 | Waurika | 49 |
| Weatherford | 45 | Miscellaneous. | 24 |
| Miscellaneous. | 39 | Total | 104 |
| Total. | 222 |  |  |
| Delaware: Miscellaneous | 3 | Johnston: Tishomingo. | 13 |
| Dewey: Miscellaneous.. | 41 | Wapanucka. | 5 |
| Ellis. |  | Miscellaneous | 12 |
| Shattuck | 27 | Total | 30 |
| Miscellaneous.. | 21 |  |  |
| Total | 48 | Kay: Blackwell. | 420 |
|  |  | Newkirk. | 86 |
| Garfield: |  | Ponca City.. | 967 |
| Covington. | 51 | Three Sands. | 11 |
| Enid. | 891 | Tonkawa... | 210 |
| Garber | 56 | Miscellaneous | 110 |
| Miscelaneo |  | Total | 1,804 |
| Total. | 1,041 |  |  |
| Garvin: |  | Kingfisher: Hennessey. | 30 |
| Lindsay | 28 | Kingfisher. | 86 |
| Pauls Valleys | 92 | Miscellaneous. | 12 |
| Wynnewood. | 22 |  |  |
| Miscellaneous. | 28 | Total. | 128 |
| Total. | 170 | Kiowa: |  |
|  |  | Hobart. | 123 |
| Grady: |  | Snyder | 12 |
| Chickasha---- | 423 | Miscellaneous. | 87 |
| Miscelianeous |  | Total. | 222 |
| Total | 490 |  |  |
| Grant: |  | Latimer: |  |
| Medford | 37 | Miscellaneous. | 2 |
| Miscellaneous | 113 |  |  |
| Total | 150 | Total. | 23 |
|  |  | Le Flore: |  |
| Greer: |  | Heavener. | 43 |
| Mangum.- | 106 | Poteau. | 43 |
| Miscellaneous. | 32 | Spiro. | 12 |
| Total | 138 | Miscellaneous | 26 |
|  |  | Total. | 124 |
| Harmon: |  | Lincoln: |  |
| Miscellaneous. | 16 | Chandler- | 74 |
|  |  | Prague..... | 35 |
| Total. | 74 | Stroud..... | 64 |
| Harper: Miscellaneous. | 34 | Niscellaneous.. | 42 |
|  |  | Total. | 215 |
| Haskell: ${ }_{\text {NLe }}$ |  |  |  |
| McCurtain | 2 | Logan: |  |
| Stigler | 18 | Guthrie. | 239 |
| Miscellaneous. | 4 | Miscellaneous... | 117 |
| Total. | 24 | Total... | 356 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OKLAHOMA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.
oklaHoma-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Pottawatomie: |  | Tillman: |  |
| Shawnee | 786 | Frederick | 64 |
| Tecumseh. | 86 | Granfield. | 30 |
| Miscellaneous. | 384 | Miscellaneous | 45 |
| Total ----------------- | 1, 256 | Total | 139 |
| Pushamataha: |  | Tulsa: |  |
| Antlers... | 26 | Bixby-...----- | 13 |
| Miscellaneous. | 11 | Croken Arrow | 45 23 |
| Total | 37 | Jenks | 24 |
|  |  | Sand Springs | 168 |
| Roger Mills: Miscellaneous . | 10 | Skiatook. | 91 8,373 |
| Rogers: |  | Miscellaneous | 56 |
| Chelsea. | 43 | Total. | 8,793 |
| Claremore | 68 |  |  |
| Miscellaneous | 2 | Wagoner: |  |
| Tota | 113 | Wagota | 22 |
|  |  | Miscellaneous | 5 |
| Seminole: | 17 | Total. | 71 |
| Wewoka .-.-... | 306 |  |  |
|  | 677 | Washington: <br> Bartlesville. | 1,223 |
| Total | 1,000 | Dewey .... | 52 |
| Sequovah: |  |  |  |
|  |  | Total | 1,299 |
| Vian. | 16 |  |  |
|  | 11 | Washita: <br> Cordell |  |
| Total....... |  | Miscellaneous | 71 |
|  | 31 | Total. | 131 |
| Stephens: |  | Woods: |  |
| Comanehe | 216 | Alva. | 136 |
| Marlow- | 60 | Waynoka--.-- | 20 |
| Miscellaneous | 12 | Miscellaneous. | 28 |
| Total | 320 | Total. | 184 |
| Texas: |  | Woodward: |  |
|  | 65 | Woodward. | 144 |
| Miscellaneous <br> Total $\qquad$ | 97 | 硡 |  |
|  | 162 | Total- | 175 |
|  | - | State total. | 37, 261 |

## OREGON

| Baker: |  | Clatsop: |  |
| :---: | :---: | :---: | :---: |
| Baker. | 251 | Astoria | 539 |
| Miscellaneous. | 92 | Seaside. | 46 |
|  |  | Miscelianeous. | 114 |
| Total | 343 | Total. | 699 |
| Benton: |  | Columbia: |  |
| Corvallis | 129 | Clatskanie. |  |
| Miscellaneous. | 22 | Rainier | 31 |
| Total | 151 | St. Helens | 99 |
|  |  | Miscellaneous | 188 |
| Clackamas: |  | Total | 378 |
| Gladstone.. | 24 | Cons: |  |
| Milwankie | 118 | Bandon. | 39 |
| Oregon City | 205 | Coquille | 52 |
| Oswego--- | 79 | Marshfield | 283 |
| Miscellaneous. | 23 | North Bend | 68 |
| Miscellaneous. | 156 | Miscellaneous | 107 |
| Total | 606 | Total | 549 |

Table 11.-Individual returns by States and Territories-Number of relurns distributed by counties, cities, and townships, calendar year 1928-Contd.

OREGON-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Crook: |  | Linn: |  |
| Prineville | 52 | Albany | 175 |
| Miscellaneous | 18 | Lebanon. | 36 |
| Total. | 70 | Miscellaneous | 48 |
|  |  | Total_ | 259 |
| Curry: Miscellaneous.-. | 17 | Malheur: |  |
| Deschutes: |  | Ontario.. | 58 |
| Bend. | 368 | Miscellaneous. | 89 |
| Miscellaneous | 28 | Total | 147 |
| Total. | 396 | Marion: |  |
| Douglas: |  | Salem. | 795 |
| Roseburg .- | 176 | Silverton. | 125 |
| Miscellaneous. | 101 | Woodburn | 25 |
|  | 277 | Miscellaneous | 102 |
|  | 27 | Total | 1,047 |
| Gilliam: |  |  |  |
| Condon. | 83 | Morrow: |  |
| Miscellaneous. | 72 | Heppner Miscellaneous | 62 43 |
| Total. | 155 | Total | 105 |
| Grant: Miscellaneous. | 102 |  |  |
|  |  | Multnomah: |  |
| Harney: |  | Gresham | 69 17518 |
| Burns...-- | 32 | Portland.-....- | 17,518 |
| Miscellaneous | 23 | Miscellaneous. | 160 |
| Total. | 55 | Total | 17,747 |
| Hood River: |  | Polk: |  |
| Hood River-- | 156 | Dallas. | 62 |
| Miscellaneous. | 26 | Independence. Miscellaneous. | 34 93 |
| Total | 182 | Total | 189 |
| Jackson: |  |  |  |
| Ashland. | 100 | Sherman: Miscellaneous. | 178 |
| Medford..--. | 514 |  |  |
| Miscellaneous. | 73 | Tillamook: Tillamook | 124 |
| Total | 687 | Miscellaneous. | 55 |
| Jefferson: Miscellaneous_ | 56 | Total. | 179 |
| Josephine: |  | Umatilla: |  |
| Grants Pass... | 136 | Milton. | 47 |
| Miscellaneous. | 13 | Pendleton. | 530 |
| Total | 149 | Miscellaneous. | 330 |
|  |  | Total. | 907 |
| Klamath: | 719 | Union: |  |
| Miscellaneous. | 212 | Elgin_ | 11 |
|  |  | La Grando. | 313 |
| Total | 931 | Union. | 29 |
| Lake: |  | Miscellaneous. | 77 |
| Lakeview. | 115 | Total | 430 |
| Miscellaneous. | 49 |  | 430 |
| Total | 184 | Wallowa: |  |
| Total | 104 | Enterprise.. | 45 |
| Lane: |  | Miscellaneous. | 55 |
| Cottage Grove.-- | 51 |  |  |
| Eugene | 703 | Total | 100 |
| Springfield...- | 35 |  |  |
| Miscellaneous. | 139 | Wasco: <br> The Dalles | 303 |
| Totai | 929 | Miscellaneous. | 54 |
| Lincoln: Miscellaneous. | 119 | Total. | 357 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

OREGON-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Washington: |  | Yamhill: |  |
| Forest Grove. | 70 | McMinnville_ | 131 |
| Hillsboro.. | 103 | Newberg. | 55 |
| Miscellaneous. | 170 | Miscellaneous | 108 |
| Total | 343 | Total | 294 |
| Wheeler: Miscellaneous. | 37 | State total | 29,333 |

PENNSYLVANIA

| Adams: |  | Allegheny-Continued. |  |
| :---: | :---: | :---: | :---: |
| Gettysburg | 210 | Russelliton. | 22 |
| Littlestown. | 34 | Sewickley. | 991 |
| Mesherrystown | 28 | Sharpsburg | 450 |
| Miscellaneous. | 128 | Springdale | 195 |
| Total | 400 | Swissvale. | 1, 266 |
|  |  | Turtle Creek | 535 |
| Allegheny: |  | Versailles. | 53 |
| Aspinwall. | 520 | Verona. | 291 |
| A valon.... | 386 | Wall. | 39 |
| Bairdford | 7 | West Homestead. | 98 |
| Bellevue | 1,801 | West View... | 284 |
| Ben Avon | 1,859 | Whitaker. | 43 |
| Brackenridge | 308 | Wilkinsburg | 3, 623 |
| Brentwood.. | 107 | Wilmerding. | 276 |
| Braddock. | 1,115 | Wilson.-...- | 127 |
| Bridgeville. | 244 | Miscellaneous.. | 1,726 |
| ${ }_{\text {Broughton }}$ Carnegie.- | 32 803 | Total. | 85,316 |
| Castle Shannon. | 108 |  |  |
| Chalfant. | 3 | Armstrong: |  |
| Clairton- | 402 | Apollo. | 206 |
| Coropolis. | 718 | Dayton. | 15 |
| Crafton. | 1,282 | Ford City | 254 |
| Cuddy | 8 | Freeport | 152 |
| Curtisville. | 10 | Kaylor- | 11 |
| Dormont. | 1,155 | Kittanning | 469 |
| Dravosburg | 127 | Leechburg -- | 299 |
| Duquesne. | 954 | Farkers Landing. | 29 |
| East Pittsburgh | 370 | Spgamore. | 15 |
| East McKeespor | 83 | Yatesboro.- | 38 |
| Edgewood- | 291 | Miscellaneous.- | 162 |
| Elizabeth.. | 228 | Total | 1.650 |
| Emsworth. | 134 |  |  |
| Etna | 435 | Beaver: |  |
| Glassmere | 30 | Aliquippa. | 1,168 |
| Glassport | 186 | Ambritge | 819 |
| Glenfield. | 40 | Beaver- | 612 |
| Glenshaw. | 238 | Beaver Falls. | 1,039 |
| Greentree | 9 | Bridgewater. | 43 |
| Harmarville | 29 | Conway | 63 |
| Harwick. | 29 | Freedom | 163 |
| Hays | 67 | Miclland. | 292 |
| Heidelberg | 3 | Monaca. | 236 |
| Homestead. | 1,08i | New Brighton | 567 |
| Indianola. | 62 | Rochester. | 433 |
| Ingram | 174 | Miscellaneous | 326 |
| Leetsdale | 107 |  |  |
| Lincoln Place. | 55 | Total. | 5,761 |
| McKeesport.-- | 3, 158 |  |  |
| McKees Rocks. | 868 | Bedford: |  |
| Millvale. | 560 | bedford. | 134 |
| Moon Run | 12 | Everett | 73 |
| Morgan | 8 | Hyndman | 4 |
| Munhall. | 412 | Saxton.. | 40 |
| Natrona. | 281 | Miscellaneous. | 54 |
| North Bessemer | 19 |  |  |
| North Braddock | 179 | Total. | 305 |
| Oakdale... | 85 |  |  |
| Oakmont. | 413 | Berks: |  |
| Pitcairn. | 271 | Birdsboro | 165 |
| Pittsburgh | 53,932 | Boyertown. | 213 |
| Port Vue. | 26 | Fleetwood. | 103 |
| Rankin. | 158 | Hamburg | 170 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

PENNSYLVANIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Berks-Continued. |  | Cambria-Continued. |  |
| Kutztown.. | 122 | Expedit. | 9 |
| Mohnton. | 66 | Gallitzin | 57 |
| Mount Penn | 104 | Hastings. | 46 |
| Reading, | 6,295 | Johnstown | 3, 663 |
| Robesonia | 48 | Lilly | 51 |
| Shillington. | 249 | Marsteller | 1 |
| Singing Springs. | 159 | Nanty-(ilo | 45 |
| Topton--.--... | 35 | Patton.. | 62 |
| West Reading | 320 | Portage... | 140 |
| Womelsdorf.- | 54 | Scalp Level | . 10 |
| Wyomissing | 475 | South Fork. | 86 |
| Miscellaneous. | 783 | Spangler. | 45 |
| Total. | 9,361 | Vintondale.... | 17 167 |
| Blair: |  | Total. | 5,013 |
| Altoona | 2,909 |  |  |
| Bellwood | 67 | Cameron: |  |
| Duncansville. | 24 | Emporiam. | 137 |
| Eollidaysburg | 286 | Miscellaneous | 13 |
| Juniata. | 170 |  |  |
| Martinsburg | 25 | Total. | 150 |
| Roaring Spring | 60 |  |  |
| Tyrone. -- | 360 | Carbon: |  |
| Williamsburg. | 53 | Beaver Meadow.... | 18 |
| Miscellaneous. | 77 | East Mauch Chunk | 106 |
| Total | 4,031 | Lansford Lehighton | 319 |
|  |  | Mauch Chunk | 112 |
| Bradiord: |  | Nesquehoning | 149 |
| Athens. | 126 | Palmerton | 239 |
| Canton | 63 | Summit Hill | 89 |
| Sayre. | 262 | Weatherly | 64 |
| South Waverly | 7 | Miscellaneous. | 126 |
| Towanda. | 188 |  |  |
| Troy- | 65 | Total. | 1,447 |
| Misceilaneous. | 99 |  |  |
|  |  | Centre: |  |
| 'Total. | 810 | Beilefont. | 214 |
|  |  | Philipsburg. | 222 |
| Bucks: |  | State College. | 164 |
| Bristol. | 374 | Miscellaneous. | 120 |
| Doylestown | 286 |  |  |
| Langhorne. | 184 | Total. | 720 |
| Morrisville | 185 |  |  |
| New Hope | 60 | Chester: |  |
| Newtown. | 122 | Coatesville.. | 559 |
| Perkasie. | 120 | Downingtown. | 271 |
| Quarkertown | 186 | Kenneit Square. | 228 |
| Sellersville. | 70 | Malvern ---...- | 109 |
| Yardley. | 51 | Oxford. | 87 |
| Miscellaneous. | 990 | Parkeshurg. | 48 |
|  |  | Phoenixville. | 501 |
| Total. | 2,628 | Spring City | 160 |
|  |  | West Chester | 743 |
| Butler: |  | West Grove. | 32 |
| Butler. | 1,237 | Miscellaneous. | 925 |
| Cinicora | 70 |  |  |
| Evans City | 74 | Total | 3,661 |
| Lyndora-- | 16 |  |  |
| Mars... | 79 | Clarion: |  |
| Sarver. | 19 | Clarion. | 153 |
| Zelienople. | 110 | East Brady | 93 |
| Miscellaneous. | 308 | New Bethlehem. | 232 |
|  |  | Rimersburg. | 28 |
| Total. | 1, 913 | Miscellaneous. | 270 |
| Cambria: |  | Total | 776 |
| Barnesboro. | 90 |  |  |
| Beaverdale. | 20 | Clearfield: |  |
| Blandburg | 12 | Clearfield | 364 |
| Carrolitown. | 43 | Coalport | 34 |
| Colver--- | 41 | Curwensville. | 53 |
| Conemaugh. | 154 | Du Bois. | 532 |
| Cresson. | 123 | Falls Creek. | 24 |
| Dunlo.- | 17 | Grass Flat. | 9 |
| East Conemaugh. | 1 | Houtzdale. | 67 |
| Ebensburg.- | 100 | Irvona.. | 13 |
| Elmora....-.-.... | 13 | Madera...... | 12 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

PENNSYLVANIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Clearfield-Continued. |  | Delaware-Continued. |  |
| Osceola Mills.. | 1 | Media. | 578 |
| Ramey.- | 5 | Morton. | 62 |
| Tyler- | 3 | Norwood. | 210 |
| Winburne | 13 | Prospect Park (Moore) | 250 |
| Miscellaneous. | 134 | Ridley Park.... | 277 |
|  |  | Sharon Hill. | 178 |
| Total | 1,264 | Swarthmore. | 665 |
|  |  | Trainer | 13 |
| Clinton: |  | Upland. | 36 |
| Avis.- | 25 | Yeadon. | 248 |
| Flemington. | 11 | Miscellaneous. | 8,430 |
| Lock Haven. | 420 22 | Total | 15,956 |
| Renovo | 209 |  | 15,05 |
| Miscellaneous | 63 | Elk: |  |
|  |  | Johnsonburg. | 166 |
| Total | 750 | Ridgway | 299 |
| Columbia: |  | Wilcox... | 289 13 |
| Berwick. | 184 | Miscellaneous. | 43 |
| Bloomsburg | 309 | Total. | 810 |
| Centralia | 35 |  |  |
| Miscellaneous. | 65 | Erie: Albion | 66 |
| Total. | 629 | Corry | 242 |
|  |  | Girard | 5,479 |
| Cambridge Springs. | 62 | North East | 168 |
| Linesville.-......... | 38 | Union City | 67 |
| Meadville | 792 | Wesleyville-.- | 83 |
| Titusville. | 421 | Miscellaneous. | 146 |
| Miscellaneous. | 168 | Total. | 6,312 |
| Total. | 1,481 | Fayette: |  |
| Camp Hill | 197 | Brownsville | 5 |
| Carlisle. | 495 | Chestnut Ridge | 295 |
| Lemoyne. | 91 | Connellsville... | 645 |
| Mechanicsburg. | 181 | Dunbar. | 39 |
| Mount Holly Springs. | 11 | Everson. | 45 |
| New Cumberland. | 137 | Fairchance. | 48 |
| Newville-- | 19 | Fayette City... | 81 |
| Shippensburg. | 109 | Grays Landing. | 2 |
| West Fairview | 25 | La Belle....- | 18 |
| Miscellaneous. | 139 | Lemont Furnace. | 30 |
| Total. |  | Masontown --- | 151 |
|  | 1,40 | Mount Sterling | 9 |
| Dauphin: |  | Now Salem.-.-- | 54 |
| Elizabethville. | 7 | Oliver. | 10 |
| Harrisburg-- | 4,620 | Orient | 8 |
| Highspire.. | 4, 50 | Point Marion | 78 |
| Hummelstown. | 95 | Republic... | 87 |
| L.ykens. - | 113 | Ronco.... | 7 |
| Middletown | 138 | Smock. | 31 |
| Millersburg | 81 | South Brownsville. | 250 |
| Penbrook | 57 | South Connellsville. | 18 |
| Royalton | 3 | Star Junction. | 16 |
| Steelton | 275 | Uledi...--...- | 8 |
| Williamstown | 64 | Uniontown. | 1,325 |
| Miscellaneous. | 230 | Vanderbilt. | 21 |
|  |  | West Leisenring | 8 |
| Total. | 5, 733 | Miscellaneous. | 733 |
| Delaware: |  | Total. | 4,297 |
| Aldan. | 14.5 |  |  |
| Chester | 2, 0 ¢3 | Forest: Miscellaneous.. | 64 |
| Clifton Heights. | 125 | Franklin: |  |
| Collingdale. | 185 | Chambersburg |  |
| Colwyn-- | 47 | Groencastle.... | 525 |
| Darby | 243 | Mercersburg.... | 69 |
| East Lansdowne. | 125 | Waynesboro.. | 413 |
| Gddystone... | 50 | Miscellaneous. | 413 93 |
| Llenolden... | 248 |  |  |
| Lansdowne. | 1,570 | Total. | 1,173 |
| Marcus Hook. | - 188 |  |  |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, citics, and townships, calendar year 1928-Contd.

PENNSYLVANIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Fulton: Miscellanoous | 10 | Lancaster: |  |
| Greene: |  | Columbia | 373 55 |
| Nemacolin. | 69 | Elizabethtown | 165 |
| Waynesburg | 307 | Ephrata.... | 142 |
| Miscellaneous | 285 | Lancaster | 3, 465 |
|  |  | Lititz. | 170 |
| Total. | 661 | Manheim | 185 |
| Huntingdon: |  | Marietta- | 116 |
| Huntingdon. | 260 | New Holland. | 54 |
| Mount Union. | 57 | Miscellaneous. | 784 |
| Miscellaneous. | 79 | Total. | 5,586 |
| Total. | 396 | Lawrence: |  |
| Indiana: |  | Bessemer | 86 |
| Arcadia. | 1 | Ellwood City | 785 2092 |
| Black Lick | 13 | New Castle... | 2,092 |
| Blairsville.. | 287 | Miscellaneous. |  |
| Clymer | 42 | Total. | 3,196 |
| Glen Campbell. | 15 |  |  |
| Heilwood.- | 9 | Lebanon: |  |
| Homer City. | 66 | Lebanon. | 908 |
| Indiana. | 479 | Myerstown. | 111 |
| Iselin. | 8 | Palmyra. | 142 |
| Rossiter | 11 | Miscellaneous | 291 |
| Saltsburg..... | 56 | Total. | 1,452 |
| Miscellaneous. | 135 |  |  |
| Total | 1,122 | Lehigh: <br> Allentown | 4,550 |
| Jefferson: |  | Bethlehem ${ }^{2}$ | 165 |
| Big Run. | 26 | Catasauqua | 265 |
| Brockway. | 68 | Emaus. | 180 |
| Brookville. | 252 | Slatington- | 170 |
| Conifer-......... | 2 | Miscellaneous. | 391 |
| Punxsutawney- | 359 81 | Total...... | 5,788 |
| Summerville. | 26 |  |  |
| Sykesville. | 29 | Luzerne: |  |
| Miscellaneous. | 74 | Ashley.- | 150 |
|  |  | Avoca | 126 |
| Total. | 917 | Duryea. | 73 |
|  |  | Dupont. | 21 |
| Juniata: |  | Edwardsville. | 85 |
| Mifflintown | 43 | Exeter | 31 |
| Miscellaneous. | 61 | Forty Fort | 271 |
|  |  | Freeland.- | 211 |
| Total.. | 104 | Glen Lyon. | 147 |
|  |  | Hazleton. | 1,264 |
| Lackawanna: |  | Hughestown. | 2 |
| Archbald. | 102 | Kingston...-. | 1,125 |
| Blakely. | 22 | Larksville. | 32 |
| Carbondale | 847 | Luzerne | 116 |
| Chinchilla. | 25 | Miners Mills | 19 |
| Clarks Summit | 114 | Nanticoke... | 541 |
| Dickson... | 136 | Nescopeck. | 15 |
| Dunmoro. | 580 | Parsons.- | 66 |
| Jermyn... | 121 | Pittston. | 719 |
| Jessup | 107 | Plains | 107 |
| Mayfield. | 46 | Plymouth.... | 343 |
| Minooka. | 34 | Pringle | 3 |
| Moosic... | 64 | Shickshinney. | 48 |
| Moscow | 49 | Sugar Notch... | 39 |
| Old Forge. | 122 | Swoyersville...- | 30 |
| Olyphant. | 353 | Warrior Run. | 10 |
| Peckville.... | 101 | West Hazleton.-- | 116 |
| Scranton | 7,077 | West Pittston... | 183 |
| Taylor.- | 144 | West Wyoming. | 6 |
| Throop.-.- | 80 | White Haven. | 87 |
| Vandling- | 15 | Wilkes-Barre | 3, 861 |
| Winton-- | 2 | W yoming. | 113 |
| Miscellaneous.. | 223 | Miscellaneous.. | 577 |
| Total. | 10,364 | Total. | 10,537 |

See footnote on p. 280.

Table 11.-Individual returns by States and Territories--Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

PENNSYLVANIA-Continued


Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1908-Contd.

PENNSYLVANIA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

PENNSYLVANIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Westmoreland-Continued. |  | York: |  |
| Parnassus.......... | 314 |  | 46 |
| Penn. | 32 |  | 35 |
| Pricedale | 1 | manorer. | 406 |
| Scottdale | 374 | North York | 2 |
| Southwest | 7 | Red Lion. | 148 |
| South Greensburg. | 18 | Spring Grove | 45 |
| Tratford. | 105 | West York..- | 1 |
| Trauger. | 4 | Wrightsville | 51 |
| Vandergrift | 486 | York--.-- | 2, 640 |
| Wendell. | 4 | Miscellaneous. | 339 |
| West Newton. | 172 |  |  |
| Youngwood. | 72 |  | 3,713 |
| Yukon-........ | 12 |  |  |
| Miscelaneous. | 621 | Miscellaneons for State: Residents of |  |
| Total | 7,619 | other states----....-------.....-------- | 1,527 |
| Wyoming: |  | State total. | 361,220 |
| Tunkhannock.. Miscellaneous... | $\begin{array}{r}79 \\ 120 \\ \hline\end{array}$ |  |  |
| Total. | 199 |  |  |

RHODE ISLAND

| Bristol: |  | Providence-Continued. |  |
| :---: | :---: | :---: | :---: |
| Barrington. | 215 | Cumberland......... | 223 |
| Bristol. | 300 | East Providence. | 877 |
| Warren | 184 | Foster. | 4 |
|  |  | Gloucester. | 26 |
| Total | 699 | Johnston. | 106 |
|  |  | Kincoln | 230 |
| Kent: |  | North Providence. | 256 |
| Coventry. | 74 | North Smithfield. | 180 |
| East Greenwich. | 298 | Pawtucket. | 2,536 |
| Warwick... | 491 | Providence. | 12,072 |
| West Greenwich | 1 | Scituate. | 50 |
| West Warwick | 425 | Smithfield. | 27 |
| Total | 1,289 | Woonsocket | 2,049 |
| Newport: |  | Total | 21,055 |
| Jamestown.- | 6332 |  |  |
| Little Compton |  | Washington: |  |
| Middletown... | - 21 | Charlestown...............................- |  |
| Newport.-...... | 1,423 |  |  |
| New Shoreham | 41 | Narragansett <br> North Kingston. | 57 |
| Portsmout |  |  | 14535 |
| Tiverton | 62 | North Kingston <br> Richmond. $\qquad$ <br> South Kingston $\qquad$ |  |
| Total. | 1,659 |  | 243 539 |
|  |  |  |  |
| Burrillville | $\begin{array}{r} 199 \\ 462 \\ 1,758 \end{array}$ |  | 1,099 |
|  |  |  |  |
| Cranston.... |  |  | 25,801 |

SOUTH CAROLINA

| Abbeville: |  | Allendale: |  |
| :---: | :---: | :---: | :---: |
| Abbeville. | 102 | Allendale. | 27 |
| Miscellaneous. | 23 | Fairfax. | 4 |
| Total | 125 | Miscellaneous | 2 |
| Aiken: |  | Total | 33 |
| Aiken. | 155 |  |  |
| Graniteville. | 18 | Anderson: |  |
| Langley.... | 9 | Anderson. | 337 |
| North Augusta | 12 | Belton. | 49 |
| Miscellaneous. | 33 | Honea Path | 26 |
| Total | 227 | Pelzer-.... | 14 7 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

SOUTH CAROLINA-Continued

$107095-30-19$

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

SOUTH CAROLINA--Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Kershaw: <br> Camden $\qquad$ <br> Kershaw $\qquad$ <br> Miscellaneous................ <br> Total $\qquad$ <br> Lancaster: <br> Lancaster $\qquad$ <br> Miscellaneous $\qquad$ <br> Total |  | Orangeburg: |  |
|  | 105 | Branchville. | 13 |
|  | 20 | Orangeburg. | 225 |
|  | 7 | Miscellaneous | 55 |
|  | 132 | Total | 293 |
|  |  | Pickens: |  |
|  | 56 | Easley.. | 50 |
|  | 3 | Liberty | 15 |
|  | 59 | Miscellaneous | 31 |
| Laurens: |  | Total. | 96 |
|  |  | Richland. |  |
| Clinton. | 89 | Richland: | 024 |
| Miscellaneous. | 23 | Miscellaneous. | 14 |
| Total | 202 | Total | 1,938 |
| Lee: |  | Saluda: |  |
| Bishopville - | 45 | Saluda. | 11 |
| Miscellaneous. | 7 | Miscellaneous | 5 |
| Total | 52 | Total | 16 |
| Lexington: |  | Spartanburg: |  |
| Batesburg. | 25 | Clifton... | 6 |
| Leesville.. | 5 | Converse | 3 |
| Lexington. | 23 | Cowpens. | 4 |
| New Brookland. | 14 | Enoree-- | 6 |
| Miscellaneous. | 36 | Spartanburg | 1, 002 |
| Total | 103 | Miscellaneous | 137 |
| McCormick: |  | Total | 1,178 |
| McCormick | 24 |  |  |
| Miscellaneous. | 10 | Sumter: |  |
| Total. | 34 | Miscellaneous | 36 |
| Marion: |  | Total | 398 |
| Marion. | 90 |  |  |
| Mullins | 50 | Union: |  |
| Miscellaneous | 10 | Buffalo | 2 |
| Total | 150 | Lockhart. | - ${ }^{5}$ |
| Marlboro: |  | Union--- | 109 |
|  |  | Miscellaneous. | 6 |
| Bennettsville. | 114 |  |  |
| McColl | 27 29 | Total. | 136 |
| Miscellaneous. | 13 | Williamsburg: |  |
|  |  | Kingstree. | 56 |
| Total. | 183 | Miscellaneous | 23 |
| Newberry: |  | Total. | 79 |
| Newberry | 140 |  |  |
| Whitmire. | 23 | York: |  |
| Miscellaneous | 36 | Clover | 20 |
|  |  | Fort Mill. | 18 |
| Total | 199 | Rock Hill. | 201 |
| Oconee: |  | M Orkcellaneous | 53 13 |
| Newry.. | 3 |  |  |
| Seneca. | 38 | Total. | 305 |
| Walhalla. | 24 |  |  |
| Westminster. | 11 | Miscellaneous for State: R |  |
| Miscellaneous | 18 | other States | 204 |
| Total. | 94 | State total. | 13,725 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calcndar year 1928-Contd.

SOUTH DAKOTA


Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

SOUTH DAKOTA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Hughes: |  | Meade: |  |
| Pierre | 150 | Sturgis .- | 53 |
| Miscellaneous | 36 | Miscellaneous_ | 58 |
| Total. | 186 | Total | 111 |
| Hutchinson: |  | Mellette: Miscellaneous | 11 |
| Parkston. | 27 |  |  |
| Tripp | 31 | Miner: |  |
| Miscellaneous. | 59 | Howard. | 44 |
| Total. | 117 | Miscellaneous |  |
| Hyde: |  | Total | 74 |
| Highmore.. | 47 | Minnehaha: |  |
| Miscellaneous. | 2 | Dell Rapids. | 65 |
|  |  | Sioux Falls.- | 1,552 |
| Total. | 49 | Miscellaneous | 122 |
| Jackson: Miscellaneous | 33 | Total | 1,739 |
| Jerauld: |  | Moody: |  |
| Wessington Springs. | 20 | Flandreau. | 70 |
| Miscellaneous...--. | 11 | Miscellaneous. | 23 |
| Total. | 31 | Total. | 93 |
| Jones: Miscellaneous. | 37 | Pennington: |  |
| Kingsbury: |  | Rapid ${ }^{\text {Riscellaneous }}$ | 305 45 |
| Arlington. | 24 |  |  |
| Do Smet. | 29 | Total. | 350 |
| Lake Preston. | 35 |  |  |
| Miscellaneous. | 58 | Perkins: |  |
|  |  | Lemmon--... | 59 |
| Total. | 146 | Miscellaneous | 40 |
| Lake: |  | Total. | 99 |
| Madison...... | 164 |  |  |
| Miscellaneous. | 38 | Potter: |  |
| Total. | 202 | Miscellaneous. | 31 |
| L. a wrence: |  | Total. | 88 |
| Deadwood. | 124 |  |  |
| Lead..-- | 264 | Roberts: |  |
| Spearfish.-.... | 62 | Sisseton...- | 37 |
| Miscellaneous. | 36 | Miscellaneous | 43 |
| Total. | 486 | Total_ | 80 |
| Lincoln: |  | Sanborn: |  |
| Canton | 72 | Woonsocket. | 30 |
| Lennox. | 23 | Miscellaneous. | 22 |
| Miscellaneous | 49 | Total | 52 |
| Total | 144 |  |  |
| yman: Miscellaneous. | 42 | Shannon: Miscellaneous. | 5 |
|  |  | Spink: |  |
| McCook: |  | Redfield. | 138 |
| Bridgewater. | 19 | Miscellaneous. | 119 |
| Salem | 30 |  |  |
| Miscellaneous | 29 | Total. | 257 |
| 'Total. | 78 | Stanley: |  |
| MePherson: |  | Miscellaneous. | 6 |
| Eureka. | 29 | Total | 30 |
| Miscellaneous. | 14 | Total. | 30 |
| Total_ | 43 | Sully: Miscellaneous | 64 |
| Marshall: |  | Tripp: |  |
| Britton- | 38 | Winner | 88 |
| Miscellaneous. | 49 | Miscellaneous. | 56 |
| Total | 87 | 'Total_ | 144 |

Table 11.-Individual relurns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

SOUTH DAKOTA--Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Turner: |  | Washabaugh: Miscellaneous...- | 1 |
| Centerville | 63 | Washington: Miscellaneous.-..... | 2 |
| Parker Miscellaneous | 47 73 |  |  |
| Total | 183 | Yankton: Yankton. | 218 |
| Union: |  | Miscellaneous | 35 |
| Beresford | 59 |  |  |
| Elk Point | 33 | Total | 253 |
| Miscellaneous | 21 |  |  |
| Total | 113 | Ziebach: Miscellaneous. | 19 |
| Walworth: |  | Miscellaneous for State: Residents of |  |
| Mobridge--.-- Miscellaneous | 155 47 |  | 158 |
| Total...... | 202 | State total | 10,648 |

TENNESSEE


Table 11.--Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TENNESSEE-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TENNESSEE-Continued


Table 11.—Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TENNESSEE—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Weakley: |  | Williamson: |  |
| Dresden. | 10 | Franklin. | 145 |
| Greenfield. | 17 | Miscellaneous. | 19 |
| Miscellaneous | 8 | Total | 164 |
| Total | 92 | Wilson: |  |
| White: |  | Lebanon-...... | 65 7 |
| Sparta | 24 |  |  |
| Miscellaneous. | 10 | Total | 72 |
| Total | 34 | State total | 35, 039 |

TEXAS

| Anderson: |  | Bell: |  |
| :---: | :---: | :---: | :---: |
| Elkhart. | 6 | Bartlett. | 74 |
| Palestine. | 400 | Belton. | 118 |
| Miscellaneous | 29 | Killeen. | 15 |
|  |  | Rogers. | 27 |
| Total | 435 | Temple. | 593 |
|  |  | Miscellaneous. | 59 |
| Andrews: Miscellaneous. | 5 | Total. | 886 |
| Angelina: |  |  |  |
| Keltys | 23 | Bexar: |  |
| Lufkin. | 243 | Fort Sam Houston. | 71 |
| Miscellaneous. | 40 | San Antonio. | 8,079 |
| Total |  | Miscellaneous. | 69 |
|  |  | Total. | 8,219 |
| Aransas: Rockport... | 29 |  |  |
| Archer: Miscellaneous.- | 135 | Blanco: Miscellaneous. | 19 |
| Armstrong: Miscellaneous | 58 | Borden: Miscellaneous. | 6 |
| Atascosa: |  | Bosque: |  |
| Pleasanton | 16 | Clifton. | 38 |
| Miscellaneous | 61 | Meridian-- | 11 |
| Total | 77 | Walnut Springs. | 6 23 |
| Austin: |  | Total. | 78 |
| Bellville. | 98 |  |  |
| Sealy | 62 | Bowie: |  |
| Wallis | 24 | Texarkana | 472 |
| Miscellaneous. | 28 | Miscellaneous. | 56 |
| Total. | 212 | Total. | 528 |
| Bandera: Miscellaneous.- | 19 | Brazoria: |  |
|  | $=$ | Alvin. | 49 |
| Bastrop: |  | Angleton. | 31 |
| Bastrop. | 48 | Damon.. | 21 |
| Elgin. | 73 | Freeport | 155 |
| Smithville_ | 103 | Velasco. | 19 |
| Miscellaneous. | 25 | West Columbia | 58 |
| Total |  | Miscellaneous. | 56 |
|  |  | Total. | 389 |
| Baylor: |  |  |  |
| Seymour. | 100 | Brazos: |  |
| Miscellaneous. | 3 | Bryan | 291 |
|  |  | Miscellaneous. | 32 |
| Total. | 103 | Total. | 323 |
| Bee: |  |  |  |
| Beeville. | 143 | Alpine | 93 |
| Miscellaneous | 27 | Miscellaneous. | 93 44 |
| Total | 170 | Total. | 137 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Briscoe: Miscellaneous. | 33 | Coke: Miscellaneous.... | 46 |
| Brooks: Falfurrias | 51 | Coleman: |  |
| Brown: |  | Coleman. | 271 |
| Brownwood.. | 449 | Santa Anna. | 55 |
| Miscellaneous. | 42 | Miscellaneous. | 29 |
| Total_ | 491 | Total. | 355 |
| Burleson: |  | Collin: |  |
| Caldwell | 82 | Celina - | 11 |
| Somerville. | 30 | Farmersville. | 33 |
| Miscellaneous. | 17 | McKinney | 190 |
| Total | 129 | Miscellaneous. | 58 |
| Burnet: Miscellaneous. | 54 | Total. | 338 |
| Caldwell: |  | Collinsworth: |  |
| Lockhart | 245 | Wellington. | 102 |
| Luling. | 211 | Miscellaneous. | 11 |
| Miscellaneous. | 94 | Total | 113 |
| Total. | 550 |  |  |
| Calhoun: |  | Colorado: <br> Columbus | 73 |
| Port Lavaca. | 32 | Eagle Lake. | 95 |
| Miscellaneous. | 11 | Weimar | 65 |
|  |  | Miscellaneous. | 46 |
|  |  | Total | 279 |
| Callahan: |  |  |  |
| Baird | 66 | Comal: |  |
| Miscellaneous. | 98 | New Braunfels. | 264 |
| Total. | 164 | Miscellaneous.. |  |
|  |  | Total. | 271 |
| Cameron: |  |  |  |
| Brownsville.. | 505 | Comanche: |  |
| Harlingen.- | 322 | Comanche. | 36 |
| San Benito.. | 269 | De Leon.- | 33 |
| Miscellaneous. | 98 | Miscellaneous | 7 |
| Total. | 1,194 | Total. | 76 |
| Camp: |  | Concho: Miscellaneous. | 70 |
| Pittsburg <br> Miscellaneous. | $\begin{array}{r}36 \\ 3 \\ \hline\end{array}$ |  |  |
| Total. | 39 | Cooke ${ }_{\text {Gainesville }}$ | 237 |
|  |  | Miscellaneous_ | 20 |
| Carson: Miscellaneous. | 195 | Total | 257 |
| Cass: |  |  |  |
| Atlanta. | 47 | Coryell: |  |
| Miscellaneous | 28 | Gatesville.- | 61 |
| Total. | 75 | Miscellaneous. | 17 |
|  |  | Total. | 78 |
| Castro: Miscellaneous. | 16 |  |  |
| Chambers: Miscellaneous. | 63 | Cottle: |  |
|  | $=$ | Paducah. | 72 |
| Cheroke: |  | Miscellaneous | 2 |
| Alto.-..-- | 16 | Total. | 74 |
| Jacksonville. | 212 | Hotal. | 74 |
| Rusk --...-... | 39 | Crane: Miscellaneous. | 60 |
| Miscellaneous | 16 | Crockett: Ozona...... | 106 |
| Total | 283 |  |  |
|  |  | Crosby: |  |
| Childress: |  | Ralls....-...-- | 29 46 |
| Chiscellaneous. | 226 14 | Miscellaneous. | 46 |
| Miscellaneous. | 14 | Total | 72 |
| Total. | 240 | Culberson: Miscellaneous. | 24 |
| Clay: |  | Dallam: |  |
| Henrietta. | 83 | Dalhart. | 152 |
| Miscellaneous. | 77 | Miscellaneous. | 11 |
| Total. | 160 | Total | 163 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Dallas: |  | Ector: |  |
| Dallas | 15,238 | Odessa. | 123 |
| Garland. | 30 | Miscellaneous. | 1 |
| Grand Prairie. | 18 |  |  |
| Lancaster. | 39 | Total | 124 |
| Miscelaneous |  | Edwards: Miscellaneous. | 135 |
| Total | 15, 402 |  |  |
| Dawson: |  | Ellis: Ennis | 150 |
| Lamesa | 84 | Ferris | 34 |
| Miscellaneous. | 6 | Italy. | 37 |
|  |  | Midlothian. | 13 |
| Total | 90 | Waxahachie. | 232 |
| Deaf Smith: |  | Miscellaneous. | 79 |
| Hereford | 75 | Total | 545 |
| Miscellaneous. | 3 |  |  |
| T | 78 | El Paso: |  |
|  | 7 | Fort Bliss | 3,463 |
| Delta: |  | Miscellaneous. | 168 |
| Cooper | 43 |  |  |
| Miscellaneous. | 10 | Total. | 3,674 |
| Total | 53 | Erath: |  |
|  |  | Dublin | 33 |
| Denton: |  | Stephenville. | 63 |
| Denton- | 209 | Thurber...- | 35 |
| Pilot Point | 16 | Miscellaneous. | 4 |
| Sanger - | 19 |  |  |
| Miscellaneou | 51 | Total | 135 |
| Total | 295 | Falls: |  |
|  |  | Lott.... | 38 |
| De Witt: |  | Marlin. | 156 |
| Cuero. | 154 | Rosebud. | 96 |
| Yorktown | 92 | Miscellaneous. | 40 |
| Miscellaneous. | 41 |  |  |
| Total | 287 | Total |  |
|  | 2 | Fannin: |  |
| Dickens: |  | Bonham. | 110 |
| Spur | 69 | Honey Grove. | 30 |
| Miscellaneous | 4 | Ladonia....- | 10 |
| Total |  | Leonard.-.-... | 20 |
| Total. | 73 | Miscellaneous | 28 |
| Dimmit: |  | Total | 198 |
| Asherton-- | 20 |  |  |
| Miscellaneous. | 57 | Fayette: |  |
|  |  | Flatonia..... | 47 |
| Total | 77 | La Grange... | 75 |
| Donley: |  | Schulenburg.-- | 86 |
| Clarendon. | 185 | Miscelianeous. | 76 |
| Miscellaneous. | 30 | Total. | 284 |
| Total | 215 | Fisher: |  |
| Duval: |  | Rotan-........ | 48 |
| San Diego. | 39 | Miscellaneous. | 13 |
| Miscellaneous | 33 | Total | 61 |
| Total | 72 | Floyd: |  |
| Eastland: |  | Floydada | 76 |
| Cisco. | 281 | Lockney | 25 |
| Desdemona | 18 | Miscellaneous. | 5 |
| Eastland.- | 234 | Total | 106 |
| Ordenan.... | 25 | Total | 106 |
| Ranger. | 212 | Foard: |  |
| Rising Star. | $\stackrel{5}{5}$ | Crowell.- | 56 |
| Miscellaneous. | 16 | Miscellaneous.- | 8 |
| Total. | 865 | Total | 64 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS—Continued

| County and eity | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Fort Bend: |  | Gregg: |  |
| Richmond. | 99 | Longview | 209 |
| Rosenberg | 103 | Miscellaneous. | 14 |
| Sugarland.- | 60 |  |  |
| Miscellaneous. | 117 | Total | 223 |
| Total | 379 | Grimes: |  |
|  |  | Navasota | 155 |
| Franklin: |  | Miscellaneous. | 53 |
| Mount Vernon. | 20 |  |  |
| Miscellaneous | 1 | Total | 208 |
| Total. | 21 | Guadalupe: |  |
|  |  | Marion | 14 |
| Freestone: |  | Seguin. | 217 |
| Teague | 84 | Miscellaneous.. | 57 |
| Worthan. | 52 |  |  |
| Miscellaneous. | 45 | Total | 288 |
| Total | 181 | Hale: |  |
|  |  | Plainview.- | 276 |
| Frio: |  | Miscellaneous. | 46 |
| Pearsall.-.--.- | 46 |  |  |
| Miscellaneous | 25 | Total | 322 |
| Total. | 71 | Hall: |  |
|  |  | Memphis. | 223 |
| Gaines: Miscellaneous. | 6 | Miscellaneous... | 58 |
| Galveston: |  | Total | 281 |
| Galveston. | 3,068 |  |  |
| League City | 22 | Hamilton: |  |
| Texas City | 97 | Hamilton_ | 39 |
| Miscellaneous | 67 | Hico. | 13 |
| Total | 3, 254 | Miscellaneous |  |
|  |  | Total | 53 |
| Garza: |  |  |  |
| Post | 50 | Hansford: Miscellaneous. | 83 |
| Miscellaneous. | 7 |  | $=\square=$ |
| Total | 57 | Chillicothe. | 79 |
|  |  | Quanah... | 189 |
| Gillespie: |  | Miscellaneous. | 9 |
| Fredericksburg.-. | 121 |  |  |
| Miscellaneous. | 33 | Total. | 277 |
| Total | 154 | Hardin: |  |
|  |  | Grayburg | 6 |
| Glasscock: Miscellaneous | 16 | Saratoga. | 18 |
| Galiad. |  | Silsbee-- | 80 |
| Goliad. | 47 | Miscelaneous- | 24 |
| Miscellaneous... | 21 |  |  |
|  |  | Total. | 216 |
|  | 68 | Harris: |  |
| Gonzales: |  | Goose Creek | 223 |
| Gonzales. | 163 | Harrisburg. | 19 |
| Nixon- | 16 | Houston | 14, 125 |
| Miscellaneous | 91 | Humble. | 73 |
| 'Total | 270 | Miscellaneous. | 375 |
|  |  | Total | 14.815 |
| Gray: |  |  |  |
| Pampa | 479 | Harrison: |  |
| Miscellaneous. | 86 | Marshall.... | 451 |
| Total. | 565 | Miscellaneous. | 99 |
| Grayson: |  | Total | 550 |
| Denison--- | 388 | Hartley: Miscellaneous . | 14 |
| Sherman. | 484 | Hartley: Miscellaneous. | 14 |
| Van Alstyne. | 25 |  |  |
| Whitesboro- | 15 | Haskell. | 48 |
| Whitewright | 32 | Miscellaneous | 7 |
| Miscellaneous | 41 |  |  |
| Total. | 985 | Total.. | 55 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cilies, and townships, calendar year 19.98-Contd.

TEXAS—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Hays: |  | Jack: |  |
| San Marcos. | 227 | Jacksboro_. | 52 |
| Miscellaneous. | 31 | Miscellaneous. | 77 |
| Total | 258 | Total. | 129 |
| Hemphill: |  | Jackson: |  |
| Canadian..... | 141 | Edna --.....- | 57 28 |
| Miscellaneous. | 6 | Miscelianeous. | 28 |
| Total | 147 | Total. | 85 |
| Henderson: |  | Jasper: |  |
| A thens. | 76 | Jasper | 72 |
| Miscellaneous. | 26 | Kirbyville...- | 16 |
| Total | 102 | Total. | 110 |
| Hidalgo: |  |  |  |
| Donna | 89 | Jeff Davis: Miscellaneous. | 33 |
| Edinburg. | 125 |  |  |
| Mcallen. | 245 | Jefferson: |  |
| Mercedes | 179 | Beaumont. | 2,312 |
| Mission. | 149 | Nederland.. | , 46 |
| Pharr | 50 | Port Arthur. | 1,411 |
| San Juan. | 40 | Port Neches... | 55 |
| Miscellaneous. | 147 | Miscellaneous. | 51 |
| Total. | 1,024 | Total. | 3,875 |
| Hill: |  | Jim Hogg: Miscellaneous. | 81 |
| Hillsboro. | 168 |  |  |
| IIubbard. | 46 | Jim Wells: |  |
| Itasca--- | 36 | Alice | $\stackrel{92}{23}$ |
| Wiscellaneous. | 12 | Miscelaneous. | 23 |
|  |  | Total | 115 |
| Total. | 329 |  |  |
| Hockley: Miscellaneous. | 2 | Johnson: <br> Alvarado. | 27 |
| Hockley. Miseelaneous. |  | Cleburne. | 286 |
| Hood: |  | Grandview | 23 |
| Granbury. | 17 | Miscellaneous_ | 24 |
| Miscellaneous. | 6 | Total | 360 |
| Total | 23 | Jones: |  |
| Hopkins: |  | Anson. | 61 |
| Sulphur Springs. | 109 | Hamlin. | 98 |
| Miscellaneous.. | 19 | Stamford. | 146 |
|  |  | Miscellaneous. | 13 |
| Total. | 128 | Total | 318 |
| Houston: |  |  |  |
| Crockett | 93 | Karnes: |  |
| Miscellaneous. | 42 | Karnes City . | 27 |
|  |  | Kenedy.-.-. | 109 |
| Total | 135 | Runge.- | 44 |
|  |  | Miscellaneous. | 38 |
| Big Springs | 465 | Total | 218 |
| Miscellaneous... | 43 |  |  |
| Total | 508 | Kaufnan: |  |
| Hudspeth: Miscellaneous | 34 | Kaufman | 51 |
|  |  | Kemp- | 10 |
| Hunt: |  | Mabank.. | 190 |
| Celeste...- | 3 | Terrell....-.-.- | 190 |
| Commerce. | 44 | Miscellaneous. | 13 |
| Greenville....- | 316 | Total | 323 |
| Lone Oak | 4 |  |  |
| Wolf City-....- | 9 | Kendall: |  |
| Miscellaneous. | 17 | Kearne. | 49 |
| Total. | 393 | Comfort | 43 |
| Hutchinson: Miscellaneous |  | Miscellaneous .-.-.-. | 3 |
| Irion: Miscellaneous......- | 44 | Total. | - 95 |

Table 11.-Individual returns by States and Territories-Number of refurns distributed by counties, cities, and townships, calendar year 1928--Contd.

TEXAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Kenedy: Miscellaneous. | 6 | Limestone: |  |
| Kent: Miscellaneous. | 7 | Cooledge. | 27 |
|  |  | Groesbeck. | 98 |
| Kerr: |  | Kosse. | 20 |
| Kerrville. | 283 | Mexia. | 316 |
| Legion | 30 | Thorton. | 23 |
| Miscellaneous. | 25 | Miscellaneous. | 18 |
| Total. | 338 | Total | 502 |
| Kímble: Miscellaneous. | 79 | Lipscomb: Miscellaneous. | 60 |
| King: Miscellaneous.... | 4 | Live Oak: Miscellaneous.. | 41 |
| Kinney: |  | Llano: |  |
| Brackettville. | 60 | Llano.. | 63 |
| Miscellaneous. | 11 | Miscellaneous. | 3 |
| Total. | 71 | Total | 66 |
| Kleberg: |  | Loving: Miscellaneous | 3 |
| Kingsville.... | 202 |  |  |
| Miscellaneous. | 5 | Lubbock: <br> Lubbock | 471 |
| Total. | 207 | Slaton. | 74 |
|  |  | Miscellaneous. | 23 |
| Knox: Miscelianeous | 107 | Total. | 568 |
| Lamar: |  |  |  |
| Paris. | 486 | Lynn: Miscellaneous | 40 |
| Miscellaneous. | 31 | MeCulloch. |  |
| Total. | 517 | Brady | 166 |
| Lamb: Miscellaneous |  | Miscellaneous. |  |
|  |  | Total. | 202 |
| Lampasas: |  |  |  |
| Lampasas... | 76 | McLennan: |  |
| Miscellaneous. | 5 | McGregor. | 35 |
| Total. | 81 | Moody | 29 |
|  |  | Waco | 1, ${ }^{67}$ |
| La Salle: |  | West. | 69 |
| Cotulla | 31 | Miscellaneous. | 43 |
| Miscelianeous. | 17 | Total | 2,029 |
| Total | 48 |  |  |
|  | = | McMullen: Miscellaneous. | 2 |
| Lavaca: <br> Hallettsvill |  | Madison. |  |
| Moulton | 27 | Madisonville | 8 |
| Shiner. | 63 | Miscellaneous. | 5 |
| Yoakum | 131 |  |  |
| Miscellaneous. | 2 | Total | 33 |
| Total. | 296 | Marion: |  |
|  |  | Jefferson. | 39 |
| Lee: |  | Miscellaneous. | 4 |
| Miscellaneous. | 36 | Total |  |
| Miscellaneous. | 11 | Total. | 43 |
| Total | 47 | Martin: Stanton | 44 |
| Leon: |  | Mason: |  |
| Oakwood. | 19 | Mason. | 92 |
| Miscellaneous. | 17 | Miscellaneous. | 7 |
| Total. | 36 | Total | 99 |
| Liberty: |  | Matagorda: |  |
| Cleveland. | 41 | Bay City | 153 |
| Daisetta | 49 | Gulf..-- | 96 |
| Dayton. | 39 | Palacios | 32 |
| Hull. | 20 | Miscellaneous | 79 |
| Liberty. | 95 |  |  |
| Miscellaneous. | 33 | Total | 360 |
| Total. | 277 | Maverick: Eagle Pass. | 156 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Medina: |  | Newton: |  |
| Hondo. | 68 | Wiergate.- | 14 |
| Miscellaneous. | 55 | Miscellaneous. | 19 |
| Total | 123 | Total. | 33 |
| Menard: |  | Nolan: |  |
| Menard.. | 107 | Roscoe. | 14 |
| Miscellaneous. | 6 | Sweetwater | 242 |
| Total | 113 | Miscellaneous | 17 |
|  |  | Total | 273 |
| Midland | 346 | Nueces: |  |
| Miscellaneous | 1 | Bishop. | 49 |
|  |  | Corpus Christi | 737 |
| Total. | 347 | Robstown...- | 152 |
|  |  | Miscellaneous. | 24 |
| Mameron | 202 | Total | 962 |
| Rockdale. | 63 |  |  |
| Thorndale. | 13 | Ochiltree: |  |
| Miscellaneous. | 54 | Perryton | 131 |
|  |  | Miscellaneous. | 23 |
|  |  | Total. | 154 |
| Mills: |  |  |  |
| Goldthwaite.. | 25 | Oldham: Miscellaneous_ | 24 |
| Miscellaneous. | 6 | Orange: |  |
| Total | 31 | Orange -- | 301 |
| Mitchell: |  | Miscellaneous | 38 |
| Colorado | 169 | Total | 339 |
| Miscellaneous. | 32 |  |  |
| Total. | 201 | Mineral Wells. | 219 |
|  |  | Mingus. | 11 |
| Montague: |  | Strawn-....... | 38 |
| Bowie.- | 59 | Miscellaneous. | 26 |
| Nacona-.---- | 132 | Total. | 294 |
| Total | 192 | Panola: |  |
|  |  | Carthage.. | 31 |
| Montgomery: |  | Miscellaneous. | 19 |
| Conroe--- | 67 6 | Total | 50 |
| Miscellaneous. | 36 |  |  |
|  |  | Parker: |  |
| Total | 109 | Weatherford.- | 158 |
| Moore: Miscellaneous. |  | Miscellaneous. | 19 |
|  |  | Total. | 177 |
| Morris: |  |  |  |
| Daingerfield. | 7 | Parmer: Miscellaneous | 30 |
| Miscellaneous. | 17 |  |  |
| Total. | 24 | Fort Stockton. | 121 |
|  |  | Miscellaneous. | 24 |
| Motley: Miscellaneous.- | 49 | Total | 145 |
| Nacogdoches: |  | Total. | 145 |
| Cushing | 17 | Polk: |  |
| Nacogdoches.. | 172 17 | Livingston_... | 80 |
| - | 17 | Miscellaneous. | 36 |
| Total. | 190 | Total.- | 116 |
| Navarro: |  |  |  |
| Corsicana. | 653 | Potter: |  |
| Kerens | 45 | Amarillo.- | 2, 330 |
| Miscellaneous. | 114 | Miscellaneous.. | 2 |
| Total. | 812 | Total. | 2,332 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.


Table 11.-Individual returns by Siates and Territories-Nimber of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

TEXAS—Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Winkler: Miscellaneous... | 240 | Yoakum: Miscellaneous | 13 |
| Wise: |  | Young: |  |
| Alvord. | 10 | Hiliasville. | 31 |
| Bridgeport | 13 | Graham. | 197 |
| Chico.. | 5 | Now Castle | 16 |
| Decatur. | 2 | Olney | 156 |
| Miscellaneous. | 14 | South Bend. | 19 |
| Total. | 44 | Miscellaneous. | 19 |
| Wood: |  | Total. | 438 |
| Alba | 10 |  |  |
| Mineola... | 65 | Zapata: Miscellaneous. | 5 |
| Winnsboro.... | 36 3 | Zavala: Miscellaneous. | 58 |
| Total | 114 | State total. | 112,273 |

UTAH


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

| UTAH-Continued |  |  |  |
| :---: | :---: | :---: | :---: |
| County and city | Number of returns | County and city | Number of returns |
| Sanpete: |  | Utah: |  |
| Ephraim. | 25 | American Fork. | 48 |
| Fairview. | 10 | Lehi. | 16 |
| Fountain Green. | 43 | Payson- | 19 |
| Gunnison..--- | 18 | Pleasant Grove. | 17 |
| Manti | 45 | Provo.-..... | 311 |
| Moroni. | 8 | Spanish Fork | 27 |
| Mount Pleasant. | 35 | Springville.-... | 31 |
| Spring City | $\stackrel{2}{9}$ | Miscellaneous.-... | 54 |
| Miscellaneous... | 9 | Total. | 523 |
| Sevier: |  | Wasatch: |  |
| Monroe | 2 | Heber City | 52 |
| Richfield | 74 | Miscellaneous. | 45 |
| Salina | 20 |  |  |
| Miscellaneous. | 12 | Total_ | 97 |
| Total. | 108 |  |  |
| Summit: |  | Washington: <br> Hurricane |  |
| Park City....- | 193 | Hurricane... <br> St. George.- | 3 15 |
| Miscellaneous. | 45 | Miscellaneous | 15 |
| Total. | 238 |  |  |
| Tooele: |  | Total. | 33 |
| Grantsville. <br> Topele | 10 162 | Wayne: Miscellaneous. | 7 |
| Miscellaneous. | $\underline{66}$ | Weber: |  |
| Total | 238 | Ogden City | 1,590 |
| Uintah: |  | Miscellaneous. | 25 |
| Total | 100 |  |  |
| Total--- | 100 | State total | 13, 262 |

## VERMONT

| Addison: |  | Chittenden-Continued. |  |
| :---: | :---: | :---: | :---: |
| Bristol- | 35 | Jericho...- | 9 |
| Ferrisburg | 9 | Milton | 11 |
| Middlebury | 138 | Richmond. | 20 |
| New Haven. | 4 | Shelburne | 28 |
| Vergennes . | 49 | Winooski | 74 |
| Miscellaneous | 40 | Miscellaneous | 34 |
| Total. | 275 | Total. | 1,444 |
| Bennington: |  | Essex: |  |
| Arlington. | 31 | Canaan | 8 |
| Bennington. | 532 | Concord--- | 2 |
| Dorset.-. | 25 | Island Pond | 39 |
| Manchester. | 77 | Lunenburg... | 6 |
| Pownal. | 9 | Miscellaneous | 36 |
| Readsboro | 19 | Total | 91 |
| Shaftsbury | 9 |  |  |
| Miscellaneous. | 16 | Franklin: |  |
| Total. | 718 | Berkshire. | 7 |
|  |  | Fairfax | 25 4 |
| Caledonia: |  | Fairfield. | 5 |
| Barnet. | 26 | Georgia. | 2 |
| Burke | 10 | Highgate. | 6 |
| Danville | 13 | Montgomery | 3 |
| Hardwick | 75 | Richford... | 44 |
| Lyndon. | 75 | St. Albans. | 416 |
| Ryegate. | 19 | Sheldon. | 15 |
| St. Johnsbury | 419 | Swanton. | 48 |
| Miscellaneous. | 22 | Miscellaneous. | 5 |
| Total | 659 | Total. | 580 |
| Chittenden: |  | Grand Isle: |  |
| Burlington |  | Alburg | 27 |
| Charlotte.- | 1, 17 | Miscellaneous. | 19 |
| Colchester | 1 | Total. | 46 |
| Essex. | 63 |  |  |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

VERMONT-Continued

| County and city | Number of returns | County and city | Number of retarns |
| :---: | :---: | :---: | :---: |
| Lamoille: |  | Rutland-Continued. |  |
| Cambridge | 6 | West Rutland. | 45 |
| Hyde Park | 17 | Miscellaneous. | 64 |
| Johnson | 15 | Total |  |
| Morrisville. | 73 | Total | 1,524 |
| Stowe | 18 | Washington: |  |
| Miscellaneous | 18 | Barre | 719 |
| Total. | 147 | Cabot....-.- | ${ }^{8} 1$ |
|  |  | Montpelier. | 493 |
| Orange: |  | Northfield. | 83 |
| Bradford. | 23 | Waterbury | 65 |
| Chelsea. | 10 | Miscellaneous. | 63 |
| Newbury | 14 | Total. | 1,462 |
| Randolph | 68 | Wind | 1,462 |
| Thetford... | 9 | Windham: |  |
| Wells River | 20 | Bellows Falls | 242 |
| Williamstown | 7 | Brattleboro.- | 456 |
| Miscellaneous. | 36 | Westminster. | 7 |
| Total |  | Wilmington... | 19 |
| Total | 187 | Miscellaneous. | 61 |
| Orleans: |  | Total. | 785 |
| Barton. | 39 | Windsor: |  |
| Craftsbury | 14 | Bethel. | 30 |
| Derby | 41 | Cavendish | 17 |
| Newport | 165 | Chester | 35 |
| Orleans. | 44 | Hartford. | 24 |
| Troy... | 26 | Hartland | 13 |
| Miscellaneous. | 16 | Ludlow. | 79 |
|  |  | Norwich. | 19 |
| Total | 345 | Quechee- | 17 |
| Rutland: |  | Royalton. | 13 |
| Brandon. | 75 | Springfield | 327 |
| Castleton | 20 | White River Junction | 158 |
| Danby-. | 16 | Wilder.....---- | 13 |
| Fair Haven | 112 | Windsor | 207 |
| Pawlet. | 26 | Woodstock | 108 |
| Pittsford. | 18 | Miscellaneous. | 57 |
| Poultney - | 94 |  |  |
| Proctor | 138 | Total. | 1, 131 |
| Rutland Wallingford | 892 24 | State total. | 9,394 |
| Walingora. |  | State total--- |  |

## vlRGINIA

| Accomac: |  | Appomattox: Miscellaneous. | 30 |
| :---: | :---: | :---: | :---: |
| Chincoteague Island | 16 |  |  |
| Onancock.- | 34 | Arlington: |  |
| Miscellaneous. | 143 | Alexandria | 1,063 |
| Total. | 193 | Baliston. | 70 |
| Albemarle: |  | Cherrydale | 94 |
| Charlottesville. | 626 | Clarendon | 243 |
| Miscellaneous. | 127 | Fort Myer. | 4 |
| Total. | 753 | Miscellaneous. | 87 |
| Alleghany: |  | Total. | 1,063 |
| Clifton Forge. | 373 |  |  |
| Covington- | 278 | Augusta: |  |
| Low Moor | 5 | Staunton.. | 438 |
| Miscellaneous. | 21 | Waynesboro | 127 |
| Total | 677 | Miscellaneous | 77 |
|  |  | Total. | 642 |
| Amelia: Miscellaneous. | 24 |  | - |
| Amherst: |  | Bath: |  |
| Madison Heights.- | 16 | Miscellaneous. | $\begin{array}{r}75 \\ \hline\end{array}$ |
| Miscellaneous. <br> Total | 76 | Total. . .-. | 100 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

VIRGINIA-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

VIRGINIA-Continued

| County and eity | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| James City: |  | Nottoway: |  |
| Toano. | 9 | Blackstone. | 67 |
| Williamsburg | 142 | Crewe. | 112 |
| Miscellaneous | 5 | Miscellaneous. | 16 |
| Total | 156 | Total | 195 |
| King and Queen: Miscellaneo | 7 | Orange: |  |
| King George: Miscellaneous. | 21 | Orange. | 59 |
| King William: |  | Miscelianeous | 42 |
| West Point. | 47 | Total. | 101 |
| Miscellaneous. | 10 |  |  |
|  |  | Page: |  |
| Total | 57 | Luray. | 49 |
| Lancaster: Miscellaneous. | 18 | Shenandoah | 49 3 |
| Lee: Miscellaneous....... | 55 |  |  |
|  |  | Total. | 101 |
| Loudoun: <br> Leesburg. | 85 | Patrick: Miscellaneous.. | 17 |
| Miscellaneous. | 112 |  |  |
| Total | 197 | Pittsylvania: Chatham | 43 |
|  |  | Danville | 881 |
| Louisa: Miscellaneous | 45 | Miscellaneous | 61 |
| Lunenburg: |  | Total | 985 |
| Victoria.- | 40 |  |  |
| Miscellaneous | 36 | Powhatan: Miscellaneous | 15 |
| Total. | 76 | Prince Edward: |  |
| Madison: Miscellaneous | 20 | Farmville.-- | 109 24 |
| Mathews: Miscellaneous | 29 | , |  |
|  |  | Total | 133 |
| Mecklenburg: |  |  |  |
| Chase City | 68 | Prince George: |  |
| South Hill. | 47 | Hopewell | 208 |
| Miscellaneous. | 71 | Miscellaneous | 10 |
| Total. | 186 | Total | 218 |
| Middlesex: Miscellaneous. | 34 | Prince William: |  |
|  |  | Manassas | 54 |
| Montgomery: |  | Quantico. | 34 |
| Blacksburg -- | 32 | Miscellaneous | 22 |
| Christiansburg. | 63 |  |  |
| Radford....... | 99 | Total. | 110 |
| Miscellaneous.. | 24 | Princess Anne: Miscellaneous | 110 |
| Total | 218 |  |  |
| Nansemond: |  | Pulaski: Pulaski | 158 |
| Suffolk | 370 | Miscellaneous. | 22 |
| Miscellaneous. | 25 | Total | 180 |
| Total | 395 |  |  |
|  |  | Rappahannock: Miscellaneo | 20 |
| Nelson: Miscellaneous. | 63 | Richmond: Miscellaneous. | 25 |
| New Kent: Miscellaneous. | 16 |  |  |
|  |  | Roanoke: |  |
| Norfolk: <br> Churehland | 21 | Roanoke. | 2,947 174 |
| Norfolk. .-. | 5, 347 | Vinton | 56 |
| Portsmouth. | 1,359 | Miscellaneous | 37 |
| Miscellaneous | 18 | Total | 3,214 |
| Total. | 6,745 |  |  |
| Northampton: |  | Rockbridge: <br> Buena Vista. | 40 |
| Cape Charles. | 108 | Lexington. | 181 |
| Miscellaneous. | 151 | Miscellaneous | 39 |
| Total | 259 | Total. | 260 |
| Northumberland: |  | Rockingham: |  |
| Reedville.... | 14 | Harrisonburg | 298 |
| Miscellaneons.. | 24 | Miscellaneous. | 104 |
| Total. | 38 | Total. | 402 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

VIRGINIA-Continued


## WASHINGTON ${ }^{2}$

| Adams: |  |
| :---: | :---: |
| Ritzville | 159 |
| Miscellaneous. | 169 |
| Total | 328 |
| Asotin: |  |
| Clarkston.- | 75 |
| Miscellaneous. | 23 |
| Total | 98 |
| Benton: |  |
| Kennewick. | 7 |
| Prosser.... | 6 |
| Miscellaneous | 45 |
| Total. | 188 |
| Chelan: |  |
| Cashmere. | 180 |
| Leavenworth.. | 47 |

2 Includes Alaska.

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WASHINGTON-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Cowlitz: |  | Klickitat: |  |
| Kalama. | - 23 | Goldendale. | 40 |
| Kelso. | 162 | Miscellaneous. | 132 |
| Longview. | 431 |  |  |
| Miscellaneous | 178 | Total. | 172 |
| Total | 794 | Lewis: |  |
|  |  | Centralia. | 407 |
| Douglas: |  | Chehalis. | 288 |
| Waterville | 60 | Miscellaneous | 232 |
| Miscellaneous. | 57 |  | 027 |
| Total. | 117 |  |  |
|  |  | Lincoln: |  |
| Ferry: Miscellaneous. | $2{ }^{\prime \prime}$ | Davenport | 69 |
| Franklin: |  | Odessa....... | 52 363 |
| Pasco. | 229 | Miscernheous. |  |
| Miscellateous. | 111 | Total. | 484 |
| Total | 340 | Mason: Miscellaneous | 283 |
| Garfield: |  | Okanogan: |  |
| Pomeroy. | 294 | Okanocan. | 66 |
| Miscellaneous | 10 | Oroville. | 30 |
| Tatal |  | Miscellaneous | 191 |
|  |  | Total | 287 |
| Grant: Miscellaneous. | 138 | Pacifie: |  |
| Grays Harbor: |  | Raymond. | 260 |
| A berdeen- | 1,582 | South Bend. | 67 |
| Cosmopolis | 40 | Miscellaneous. | 146 |
| Elma-- | 89 |  |  |
| Hoquiam. | 891 | Total. | 473 |
| MeCleary.- | 31 |  |  |
| Montesano. | 137 | Pend Oreile: Miscellaneous | 120 |
| Miscemaneous | 162 |  |  |
| Total | 2, 932 | Buckley. | 42 |
|  |  | Fort Lewis. | 34 |
| Island: Miscellaneous | 17 | Payallup. | 209 |
|  |  | Sumner. | 97 |
| Jefferson: |  | Tacoma | 5,084 |
| Port Townsend. | 112 | Miscellaneous. | 543 |
| Miscellaneous.. | 81 | Total. | 6.009 |
| Total. | 193 |  | 6.00 |
| King. | $\underline{\square}$ | San Juan: Miscellaneous. | 44 |
| Auburn. | 180 | Skagit: |  |
| Bellevue. | 51 | Anacortes. | 137 |
| Black Diamond | 20 | Burlington | 51 |
| Enumelaw. | 144 | Mount Vernon | 321 |
| Kent | 173 | Sedro Woolley | 147 |
| Kirkland. | 87 | Miscellaneous.. | 180 |
| Renton... | 153 |  |  |
| Seattle. | 24,809 | Total. | 836 |
| Miscellaneous. | 672 |  |  |
| Total | 26,289 | Skamania: Miscellaneous. | 28 |
|  |  | Snohomish: |  |
| Kitsap: |  | Arlington. | ${ }^{57}$ |
| Bremerton.. | 611 |  | 1,490 |
| Charleston... | 1 | Marysvine. | 40 69 |
| Port Blakely | 15 | Snohomish | 121 |
| Port Orchard. | 59 176 | Miscellaneous. | 397 |
| Miscellaneous. | 176 | -1scellaneous. |  |
| Total | 862 | Total | 2,174 |
|  |  | Spokane: |  |
| Kittitas: |  | Cheney. | 51 |
| Cle Elum. | 152 | Deer Park | 27 |
| Ellensburg. | 362 | Medical Lake. | 5 |
| Roslyn.... | 97 | Spokane. | 6,028 |
| Miscellaneous. | 74 | Miscellaneous. | 277 |
| Total. | 685 | Total. | 6,388 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928—Contd.

WASHINGTON-Continued

| County and city | Number of returns | County and city | Number of returas |
| :---: | :---: | :---: | :---: |
| Stevens: |  | Whitmar: |  |
| Chewelah_ | 44 | Coffax | 288 |
| Colville.- | 81 | Malden. | 12 |
| Miscellaneous. | 75 | Palouse. | 46 |
| Total. | 200 | Tekoa... | 238 |
|  |  | A"scefilaneous. | 614 |
| Thurston: |  |  |  |
| Olympia.-... | 738 184 | Total. | 1,266 |
| Miscellaneous | 184 | Yakima: |  |
| Total. | 922 | Grandview. | 37 |
| Wabkiakum: Miscellaneous. | 75 | Toppenish. | 88 |
|  | 7 | Wapato. | 82 |
| Walla Walla: |  | Yakima..... | 1,790 |
| Waitsburg | 130 | Miscelleneous | 259 |
| Walla Walla | 1,117 | Total. | 2,323 |
| Miscellaneous. | 158 | Alaska: |  |
| Total | 1,405 | Anchorage. | 296 |
| Whatcom: |  | Fairbanks. | 412 |
| Bellingham. |  | Juneau.... | 511 |
| Blaine...... | 1, 45 | Ketchikan. | 455 |
| Lynden. | 58 | Miscellaneous. | 1,343 |
| Miscellaneous | 1,035 | Total | 8, 194 |
| Total | 2,194 | State total. | 66, 167 |

WEST VIRGINIA


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WEST VIRGINIA-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Harrison: |  | Marshall: |  |
| Anmoore. | 4 | Benwood. | 79 |
| Bridgeport. | 42 | Cameron. | 80 |
| Clarksburg | 1,376 | McMechen- | 80 |
| Nutter Fort | 11 | Moundsville | 343 |
| Salem. | 69 | Miscellaneous. | 50 |
| Shinnston.- | 79 |  |  |
| Miscellaneous | 123 | Total. | 632 |
| Total | 1,704 | Mason: |  |
|  |  | Point Pleasant | 77 |
| Jackson: Ravenswood | 20 | Miscellaneous. | 26 |
| Miscellaneous. | 27 | Total. | 103 |
| Total | 47 | Mercer: |  |
|  |  | Bluefield | 981 |
| Jefferson: |  | Bramwell | 68 |
| Charles Town. | 93 | Freeman. | 16 |
| Shepherdstown | 22 | Giatto--- | 4 |
| Miscellaneous. | 55 | Princeton. | 200 |
| Total | 170 |  |  |
|  |  | Total. | 1,419 |
| Kanawha: |  |  |  |
| Charleston | 3, 267 | Mineral: <br> Blaine | 1 |
| Dunbar. | 52 | Keyser. | 158 |
| Eskdale. | 16 | Piedmont | 75 |
| Mammoth | 7 | Ridgeley.- | 27 |
| Nitro. (See Putnam Coun |  | Miscellaneous. | 9 |
| St. Albans .-...-- | 118 |  |  |
| South Charleston | 120 | Total. | 270 |
| Miscellaneous. | 461 |  |  |
| Total. | 4,103 | Mingo: | 25 |
|  |  | War Eagle. | 3 |
| Lewis: |  | Williamson | 379 |
| Weston. | 292 | Miscellaneous. | 148 |
| Miscellaneous. | 40 | Total | 555 |
| Total. | 332 |  |  |
|  |  | Monongalia: |  |
| Lincoln: Miscellaneous. | 55 | Morgantown. | 763 |
|  |  | Miscellaneous. | 109 |
| Accovile | 3 | Total. | 872 |
| Amherstdale. | 17 |  |  |
| Holden. | 87 | Monroe: |  |
| Logan. | 399 | Alderson. | 50 |
| Omar | 40 | Miscellaneous. | 26 |
| Miscellaneous. | 417 | Total | 76 |
| Total | 963 |  |  |
| McDowell: |  | Morgin: Miscellaneous. | 43 |
| Davy. | 16 | Nicholas: |  |
| Eckman | 7 | Richwood. | 101 |
| Elkhorn | 20 | Miscellaneous. | 16 |
| Gary | 79 |  |  |
| Keystone | 61 | Total. | 117 |
| Kimball | 49 |  |  |
| McDowell | 10 | Ohio: |  |
| Maybeury | 14 | Elm Grove. | 166 |
| Welch. | 358 | Triadelphia. | 20 |
| Wilcoe | 12 | Wheeling. | 4, 056 |
| Miscellaneous. | 669 | Miscellaneous. | 13 |
| Total | 1,295 | Total | 4,255 |
| Marion: |  | Pendleton: Miscellaneous. | 15 |
| Fairmont. | 1, 291 | Pendeton. Miscelaneous. | 15 |
| Mannington | 126 | Pleasants: |  |
| Monongah. | ${ }_{27}^{27}$ | St. Mary | 81 |
| Miscellaneous. | 271 | Miscelianeous. | 2 |
| Total. | 1,742 | Total. | 83 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.
west virginia-Continued


WISCONSIN

| Adams: |  | Barron-Continued. |  |
| :---: | :---: | :---: | :---: |
| Adams | 40 | Rice Lake.- | 137 |
| Miscellaneous. | 20 | Miscellaneous | 90 |
| Total | 60 | Total | 386 |
|  |  | Bayfield: |  |
| Ashland: |  | Bayfield | 16 |
| Ashland. | 401 | Washburn. | 56 |
| Mellen. | 38 | Miscellaneous. | 60 |
| Miscellaneous | 55 | Total. | 132 |
| Total. | 494 | Brown: |  |
|  |  | De Pere | 119 |
| Barron: |  | Green Bay. | 1,672 |
| Barron | 72 | Miscellaneous | 116 |
| Cumberland. | 37 50 | Total. | 1,907 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WISCONSIN-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WISCONSIN-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Jackson: |  | Marinette: |  |
| Black River Falls. | 93 | Goodman. | 11 |
| Miscellaneous...-- | 64 | Marinette | 436 |
|  |  | Niagara.- | 49 |
| Total. | 157 | Peshtigo | 70 |
|  | $\square$ | Wausaukee | 29 |
| Jefferson: |  | Miscellaneous. | 40 |
| Fort Atkinson. | 263 142 | Total | 626 |
| Lake Mills. | 88 |  | 626 |
| Waterloo. | 55 | Marquette: |  |
| Watertown. | 463 | Montello. | 24 |
| Miscellaneous | 89 | Miscellaneous. | 48 |
| Total | 1,100 | Total | 72 |
| Juneau: |  | Milwaukee: |  |
| Elroy. | 46 | Cudahy | 390 |
| Mauston | 59 | Milwaukee. | 38, 972 |
| Miscellaneous. | $\varepsilon 2$ | North Milwaukee | 471 |
|  |  | Shorewood... | 242 |
| Total. | 187 | South Milwaukee | 538 |
|  |  | Wauwatosa. | 2,214 |
| Kenosha. | 3,028 | West Milwaukee. | 1, 25 |
| Miscellaneous. | 98 | Miscellaneous... | 346 |
| Total | 3,126 | Total | 44,448 |
| Kewaunee: |  | Monroe: |  |
| Algoma. | 46 | Sparta | 169 |
| Kewaunee. | 85 | Tomah. | 118 |
| Miscellaneous. | 26 | Miscellaneous | 113 |
| Total. | 157 | Total. | 400 |
| La Crosse: |  | Oconto: |  |
| La Crosse. | 1.458 | Gillett. | 39 |
| Onalaska | 21 | Oconto. | 121 |
| West Salem. | 36 | Oconto Falls. | 52 |
| Miscellaneous. | 64 | Miscellaneous. | 63 |
| Total. | 1,579 | Total. | 275 |
| La Fayette: |  | Oneida: |  |
| Darlington.. | 95 | Rhinelander. | 339 |
| Shullsburg. | 36 | Miscellaneous | 76 |
| Miscelianeous. | 123 | Total | 415 |
| Total_ | 254 |  |  |
|  |  | Outagamie: |  |
| Langlade: |  | Appleton. | 1,363 |
| Antigo......... | 326 | Kaukauna | 225 |
| Miscellaneous. | 32 | Kimberly | 35 |
| Total | 358 | Little Chute. | 39 |
|  | 3 | Seymour....... | 54 81 |
| Lincoln: <br> Merrill |  |  |  |
| Tomahawk | 131 | Total. | 1,797 |
| Miscellaneous | 11 | Ozankee. |  |
| Total. | 444 | Cedarburg | 121 |
|  |  | Port Washington | 185 |
| Manitowoc: |  | Miscellaneous...- | 192 |
| Kiel | 50 |  |  |
| Manitowoc | 1,016 | Total. | 498 |
| Two Rivers. | 267 |  |  |
| Miscellaneous. | 119 | Pepin: |  |
| Total. | 1,452 | Durand. Miscellaneous | 62 17 |
| Marathon: |  |  |  |
| Athens.- | 28 | Total. | 79 |
| Mosinee | 72 | Pierce: |  |
| Scofield | ${ }^{8}$ | Pierce. | 40 |
| Stratford | 36 | River Falls. | 71 |
| Wausau | 1,024 190 | Miscellaneous. | 125 |
| Total. | 1,358 | Total.. | 236 |

Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WISCONSIN-Continued


Table 11.-Individual returns by States and Territories-Number of returns distributed by counties, cities, and townships, calendar year 1928-Contd.

WISCONSIN-Continued

| County and city | Number of returns | County and city | Number of returns |
| :---: | :---: | :---: | :---: |
| Wimnebago: |  | Wood: |  |
| Menasha | 276 | Marshfield. | 408 |
| Neenah | 344 | Nekoosa. | 65 |
| Omro. | 32 | Wisconsin Rapids | 374 |
| Oshkosh. | 1,680 | Miscellaneous... | 93 |
| Miscellaneous | 53 | Total. | 940 |
| Total | 2, 585 | state total | 98,485 |

## WYOMING



## BASIC TABLES

## CORPORATION RETURNS

Table 12.-Corporation returns by States and T'erritories-Distributed by corporations reporting net income, no net income, and inactive corporations, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, and income tax
[Income returned for the calendar year ended Dec. 31, 1928 1]

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Number of returns | Per cent | Gross income ${ }^{2}$ | Deductions |
| Alabama. | 4,656 | 2,619 | 56.25 | \$500, 373, 803 | \$469, 122, 360 |
| Alaska. | 175 | 94 | 53.72 | 7,459, 240 | 6, 817,649 |
| Arizona | 1,734 | 766 | 44.17 | 126, 210, 193 | 116, 399, 438 |
| Arkansas | 2,760 | 1,707 | 61.85 | 308, 073, 015 | 291,009, 004 |
| California | 22, 754 | 11,438 | 50.27 | $6,110,531,535$ | 5, 558, 242, 312 |
| Colorado | 7,134 | 3, 342 | 46.85 | 941, 131, 878 | 881, 199, 401 |
| Connecticut | 7, 105 | 4,302 | 60.55 | 1,925, 119, 646 | 1, 747, 648, 740 |
| Delaware. | 1,705 | 984 | 57.71 | I, 330, 828, 249 | 1,141, 044,757 |
| District of Columbia | 2,220 | 1,126 | 50.72 | 555, 365, 310 | 499, 466, 906 |
| Flotida. | 11,283 | 3,368 | 29.85 | 352, 551, 777 | 325, 487, 434 |
| Georgia | 5,620 | 3,409 | 60.66 | 875, 584, 137 | 810,681, 048 |
| Hawail. | 734 | 455 | 61.99 | 206, 357, 259 | 172,901,427 |
| Idaho. | 2,352 | 1,061 | 45.11 | 126, 777,086 | 120, 132, 267 |
| Illinois | 30,444 | 17,668 | 58.04 | 15, 684, 945, 727 | 14,672, 005, 587 |
| Indiana | 11, 703 | 6, 836 | 58.41 | 1,635, 492,012 | 1,512, 889,0¢0 |
| Iowa | 8, 643 | 4,981 | 57.63 | l, 098, 126,866 | 1,032,617,1:5 |
| Kansas | 5,228 | 3. 258 | 62.32 | 1,061, 843,437 | 953, 716, 805 |
| Kentucky | 5,894 | 3,457 | 58.65 | 1955,936,807 | 880, 782, 358 |
| Louisiana | 6,072 | 3,370 | 55.50 | 1,040,908,565 | 980, 687, 940 |
| Maine. | 3,644 | 2,092 | 57.41 | 494, 436, 034 | 459, 521, 368 |
| Maryland | 5,970 | 3,144 | 52.66 | 2,348, 694, 791 | 2, 192,343, 139 |
| Massachusetts | 18,851 | 10,266 | 54.46 | 7, 274, 257, 579 | 6, 861, 751, 517 |
| Michigan. | 14,920 | 8,655 | 58.01 | $6,998,639,111$ | 6, 262,968, 161 |
| Minnesota | 11,302 | 6,229 | 55.11 | 2, 544, 668, 778 | 2, 389, 032, 208 |
| Mississipp | 2, 432 | 1,482 | 60.94 | 257, 632,465 | 244, 932, 441 |
| Missouri. | 16,751 | 9,137 | 54. 55 | 3,724, 876, 197 | 3,468,095, 697 |
| Montana | 3,708 | 1,933 | 52. 13 | 213, 196, 302 | 198, 552, 825 |
| Nebraska | 4, 836 | 3,060 | 63.27 | $653,414,152$ | 622,790,482 |
| Nevada | 1,026 | 353 | 34. 40 | 150, 590, 445 | 143, 627, 009 |
| New Hampshire | 1,322 | 767 | 58.02 | 153, 633,098 | 142, 234,931 |
| New Jersey | 2),509 | 11,310 | 55.15 | 3,607, 868, 807 | 3, 231, 621, 505 |
| New Mexic | 1,103 | 541 | 49.05 | 70, 297, 472 | 65, 676,917 |
| New York. | 103,372 | 55, 008 | 53. 22 | 34, 937, 637, 830 | 31, 688, 721,422 |
| North Carolina. | 6,669 | 3,462 | 51.91 | 1, 225, 829,957 | 1,129, 267, 459 |
| North Dakota. | 3,528 | 1, 737 | 49.23 | 160, 651,009 | 154,963, 159 |
| Ohio. | 24,722 | 14,344 | 58. 02 | 7, 557, 767, 878 | 6,967, 801, 736 |
| Oklahoma | 6,456 | 3,512 | 54. 40 | 975,497,321 | 896, 263,916 |
| $\bigcirc \mathrm{Oregon}$ | 6,673 | 3,131 | 48.92 | 512,331, 509 | 482, 946,794 |
| Penusylvania | 25,558 | 13,370 | 52.31 | 10, 209, 116, 754 | $9,303,402,187$ |
| Rhode Island | 2,871 | 1,628 | 56.71 | 691, 950, 389 | 640, 218,012 |
| South Carolina | 3,817 | 1,710 | 44.80 | 328, 582, 299 | 310, 766, 559 |
| South Dakota. | 2,954 | 1, 712 | 57.96 | 154, 811,018 | 148,581, 425 |
| Tennessee | 5,213 | 3,039 | 58.30 | 962, 457, 733 | 896,564,816 |
| Texas. | 14, 238 | 8, 293 | 58. 25 | 2,452,986,682 | 2, 279, 006, 496 |
| Utah. | 3,508 | 1, 712 | 48. 80 | 290, 146, 024 | $269,782,566$ |
| Vermon | 1, 112 | 724 | 65.11 | 156,047, 978 | 145, 733, 712 |
| Virginia | 6,785 | 3,835 | 56. 52 | 1,024, 668, 152 | 906, 163, 553 |
| Washington | 11, 847 | 5,874 | 49.58 | 1, 239, 107, 653 | 1, 163, 716, 606 |
| West Virginia | 5,145 | 2,773 | 53.90 | 656, 951, 722 | 605, 028,900 |
| Wisconsin. | 15,393 | 8,828 | 57.35 | 2, 347, 120, 782 | 2, 162, 551, 428 |
| W yomin | 1,441 | 881 | 61.14 | 69,950, 788 | 64, 213, 519 |
| Grand total | 495.892 | 268, 783 | 54. 20 | 129, 289, 435, 251 | 118, 671, 694, 094 |

[^41]Table 12.-Corporation returns by States and Territories-Distributed by corporations reporting net income, no net income, and inactive corporations, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, and income tax-Continued

| States and Territories | Corporations reporting net income - Contd. |  |  | Corporations re porting no net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Net income | Net loss for prior year | Income tax | Number of returns | Per cent |
| Alabama. | \$31, 251, 443 | \$1, 248, 127 | \$3, 054, 659 | 1,608 | 34. 54 |
| Alaska. | 641,591 | 77,910 | 45, 749 | 51 | 29.14 |
| Arizona. | 9,810,755 | 457, 606 | 935,934 | 430 | 24. 80 |
| Arkansas | 17,064,011 | 1, 106, 202 | 1,572,542 | 889 | 32. 21 |
| California | 552, 289, 223 | 16,968,981 | 62, 038, 115 | 8,747 | 38. 44 |
| Colorado | 59,932,477 | 3,675, 551 | 6,108,549 | 2,313 | 32. 42 |
| Connectticut | 177,470, 806 | 7, 137, 675 | 19, 569,911 | 2,326 | 32.74 |
| Delaware. | 180, 783, 492 | 4, 097,770 | 22, 067, 396 | 471 | 27.63 |
| District of Columbia | 65, 898, 404 | 738, 808 | 6, 422, 798 | 822 | 37. 03 |
| Florida-..------... | 27, 064, 343 | 3,424, 402 | 2, 275, 903 | 5,177 | 45.88 |
| Georgia | 64, 903, 089 | 1, 863, 741 | 6, 891, 285 | 1,922 | 34. 20 |
| Hawaii. | 33, 455, 832 | 349,640 | 3, 883,119 | 238 | 32.42 |
| Idaho. | 6, 644, 819 | 459,670 | 535, 238 | 553 | 23.51 |
| Illinois | 1,012,940, 140 | 23, 945, 663 | 115,222,042 | 10,370 | 34.06 |
| Indiana | 122, 603,012 | 4, 665,127 | 12,901, 862 | 3,561 | 30.43 |
| Iowa. | $65,509,670$ | 3, 833,211 | 6, 604, 313 | 2,507 | 29.01 |
| Kansas. | 108, 126, 632 | 1,858, 221 | 12, 099, $5+5$ | 1,531 | 29.28 |
| Kentucky | 75, 154, 469 | 1,450, 073 | 8,172,028 | 1,783 | 30.25 |
| Lonisiana | 60, 220,625 | 4,091, 249 | 6, 122, 204 | 2, 132 | 35.11 |
| Maine | 34, 914, 666 | 782, 465 | 3,702,506 | 1, 133 | 31.09 |
| Maryland. | 156, 351, 652 | 3,063, 085 | 17, 573, 370 | 2,067 | 34.62 |
| Massachusetts | 412, 506, 062 | 12, 103, 127 | 45, 423, 268 | 7,501 | 39.79 |
| Michigan. | 735, 670, 950 | 12, 176, 019 | 85, 310, 239 | 4,840 | 32. 44 |
| Minnesota. | 155, 636,570 | 3,481, 295 | 17,040, 924 | 3, 544 | 31.36 |
| Mississippi | 12,700, 024 | 1,142, 963 | 1,066, 132 | 780 | 32. 07 |
| Missouri - | 256, 780, 500 | 9, 564, 802 | 27,953,085 | 5,711 | 34. 09 |
| Montana | 14, 643,477 | 959, 266 | 1,249,331 | 960 | 25.89 |
| Nebrask | 30, 623, 670 | 1, 113, 771 | 2,882,277 | 1,251 | 25.87 |
| Nevada. | 6, 963, 436 | 211, 284 | 736, 162 | 281 | 27.39 |
| New Hampsh | 11, 398, 167 | 274, 415 | 1,167, 830 | 466 | 35.25 |
| New Jersey | 376, 247, 302 | 12, 362, 301 | 41, 171,307 | 7,605 | 37. 08 |
| New Mexic | 4, 620,555 | 174, 988 | 415, 303 | 282 | 25. 57 |
| New York-- | 3, 248,916, 408 | 87, 325, 443 | 367, 733, 278 | 40,062 | 38.75 |
| North Carolina | 96, 562, 498 | 1,353, 848 | 10,769, 650 | 2,667 | 39.99 |
| North Dakota | 5, 687, 850 | 410, 119 | 320,818 | 972 | 27.55 |
| Ohio. | 589, 966, 142 | 23, 198, 229 | 64,775, 638 | 8,942 | 36. 17 |
| Oklahom | 79, 233,405 | 5, 786, 987 | 8, 124, 164 | 2,177 | 33. 72 |
| Oregon. | 29, 384, 715 | 1,653,322 | 2,736,918 | 2,232 | 33.45 |
| Pennsylvania | 905, 714, 567 | 17, 185, 588 | 104, 000, 212 | 9,665 | 37.82 |
| Rhode Island. | 51, 732, 377 | 2,478, 951 | 5,585, 311 | 1,000 | 34.83 |
| South Carolina | 17, 815, 740 | 652,107 | 1, 804, 383 | 1,709 | 44. 77 |
| South Dakota | 6, 22i, 593 | 364, 062 | 394, 344 | 677 | 22.92 |
| Tennessee. | $65,892,917$ | 2, 424, 724 | 7,039, 468 | 1,747 | 33.51 |
| Texas. | 173, 980, 186 | 5,947,973 | 18, 441, 180 | 4,761 | 33. 44 |
| Utah.. | 20, 363, 458 | 1,050, 842 | 2,003,533 | 932 | 26. 57 |
| Vermont. | 10,314, 266 | 428,675 | 1,038, 308 | 342 | 30.76 |
| Virginia. | 118, 504, 599 | 2, 546, 659 | 13, 166, 376 | 2,337 | 34.45 |
| Washington | 75,391,047 | 4, 110, 140 | 7, 419, 216 | 3,799 | 32.07 |
| West Virginia | 51, 922, 822 | 1,942,496 | 5, 445, 406 | 1,910 | 37.12 |
| Wisconsin_ | 184, 569, 354 | 3,714,922 | 20, 122, 264 | 4,681 | 30.41 |
| Wyoming | 5,737, 269 | 311,181 | 456, 749 | 364 | 25. 26 |
| Grand total | 2, 017, 741, 157 | 301,146.176 | 1, 184, 142,142 | 174, 828 | 35.26 |

Table 12.-Corporation returns by States and Territories-Distributed by corporations reporting net income, no net income, and inactive corporations, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, and income tax-Continued

| States and Territories | Corporations reporting no net income-Contd. |  |  | Inactive corpora-tions-no income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | Gross income ${ }^{1}$ | Deductions | Deficit | Number of returns | Per cent |
| Alabama | \$161,096, 942 | \$171, 616, 402 | \$10, 519.460 | 429 | 9.21 |
| Alaska.. | 2,188, 543 | 2, 595, 187 | 406,644 | 30 | 17.14 |
| Arizona | 45, 424, 624 | 54, 347, 436 | 8,922, 812 | 538 | 31.03 |
| Arkansas. | 107,434, 699 | 116.883, 648 | 9,448,999 | 164 | 5. 94 |
| California | 1, 165,995,351 | 1,311, 854, 330 | 145, 858,979 | 2,569 | 11. 29 |
| Colorado. | 147, 987, 789 | 165, 010, 606 | 17, 102, 817 | 1,479 | 20.73 |
| Connecticu | 365, 863, 013 | 394, 060, 274 | 28, 197, 261 | 477 | 6.71 |
| Delaware | 105, 179,350 | 114,610, 726 | 9, 440, 376 | 250 | 14. 66 |
| District of Columbi | 102, 795, 194 | 114, 322, 067 | 11,526,873 | 272 | 12. 25 |
| Florida | 288, 296,678 | 364, 081,037 | 75, 784, 359 | 2,738 | 24. 27 |
| Georgia | 257, 330,937 | 275, 831, 287 | 18,500,350 | 289 | 5. 14 |
| Hawail | 41, 473, 848 | 43, 170, 135 | 1, 696, 287 | 41 | 5.59 |
| Idaho. | 50, 413, 040 | 57, 252,434 | 6, 839,394 | 738 | 31.38 |
| 1linois | 4, 704, 848, 516 | 4, 884, 615,949 | 179, 767, 433 | 2,406 | 7.90 |
| Indiana | 469, 319, 648 | 504, 303, 150 | 34, 983,502 | 1,306 | 11. 16 |
| Iowa | 219, 656, 458 | 238,206, 109 | 18.549,651 | 1,155 | 13. 36 |
| Kansas | 178, 63コ, 522 | 189, 099, 566 | 10, 460, 044 | 439 | 8.40 |
| Kentucky | 172, 660, 578 | 188, 658, 815 | 15, 098, 237 | 654 | 11. 10 |
| Louisiana | 295, 881, 158 | 323, 266, 004 | 27, 384,846 | 570 | 9.39 |
| Maine | 124,662,011 | 133, 636,317 | 8, 974,306 | 419 | 11. 50 |
| Marsland | 236, 587, 182 | 262,411,946 | 25, 824,764 | 759 | 12.72 |
| Massachusetts | 1, 849, 501, 918 | 1,996,516, 173 | 147, 014, 255 | 1,084 | 5.75 |
| Michigan | 1, 325, 146, 815 | 1, 484, 623, 303 | 159, 476,988 | 1,425 | 9.55 |
| Minnesota | $418,989,837$ | 447,215, 592 | 28, 225,755 | 1,529 | 13. 53 |
| Mississippi | 80, 317, 272 | 87, 096, 717 | 6, 779,445 | 170 | 6. 99 |
| Missouri | 766,051,418 | 826,624,561 | 60,573, 083 | 1,903 | 11.36 |
| Montana | 46, 558, 230 | 52, 041,414 | 5,483, 184 | 815 | 21.98 |
| Nebraska | 153, 126, 433 | 163, 482, 149 | 10,355,716 | 525 | 10.86 |
| Nevada. | 10, 008, 193 | 14, 609,988 | 4,601,795 | 392 | 38. 21 |
| New Hampshire | 80, 241, 087 | 91, 345, 109 | 11, 104, 022 | 89 | 6.73 |
| New Jersey | 782, 487, 241 | 868, 122,729 | 85, 635, 488 | 1,594 | 7,77 |
| New Mexic | 17,356, 551 | 19,577, 768 | 2,221,217 | 280 | 25. 38. |
| New York | 6, 116, 344, 831 | 6, 689, 496, 816 | 573, 651,985 | 8,302 | 8.03 |
| Nerth Carolina | 261,057, 063 | 281, 841, 2199 | 20, 784, 146 | 540 | 8. 10 |
| North Dakota | 44, 524, 836 | 47, 745, 165 | 3, 220, 329 | 819 | 23.22 |
| Ohio. | 1,339, 515,796 | 1, 463, 346,279 | 123, 830,483 | 1,436 | 5.81 |
| Oklahoma | 293, 740, 414 | 330, (229, 327 | 36,289, 113 | 767 | 11. 88 |
| Oregon | 204, 218, 681 | 223, 122, 366 | 18,903, 685 | 1,310 | 19.63 |
| Pennsylvania | 2, 151, 155, 367 | 2, 332, 468, 461 | 181, 313, 094 | 2,523 | 9.87 |
| Rhode Island | 187, 610, 174 | 202, 717, 163 | 15, 106, 989 | 243 | 8.46 |
| South Carolina | 156, 704, 742 | 166, 073, 083 | 9, 368, 341 | 398 | 10.43 |
| South Dakota | 30, 632, 694 | 32,969,536 | 2,336, 842 | 565 | 19.12 |
| Tennessee. | 368, 428, 145 | 386, 496, 900 | 18,068, 755 | 427 | 8.19 |
| Texas. | 786, 169,000 | 855, 021, 115 | 68, 852, 115 | I, 184 | 8.31 |
| Utah. | 79, 898,391 | 88, 649, 355 | 8,750,964 | 864 | 24. 63 |
| Vermont | 42, 212,001 | 46, 809, 935 | 4, 597, 934 | 46 | 4.13 |
| Virginia | 245, 296, 073 | 264, 086, 455 | 18,790, 382 | 613 | 9.03 |
| Washington | 288, 353, 152 | 319, 357, 544 | 31,004, 392 | 2, 174 | 18.35 |
| West Virginia | 170, 774, 260 | 190.737, 949 | 19, 963, 689 | - 462 | 8.98 |
| Wisconsin. | 408, 788, 337 | 454, 743, 438 | 45, 955, 101 | 1,884 | 12. 24 |
| Wyoming | 16,528, 547 | 19, 206, 114 | 2, 677, 567 | 196 | 13.60 |
| Grand total | 27, 965, 472, 580 | 30, 356, 596, 828 | 2,391, 124, 248 | 52,281 | 10.54 |

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

Table 13.-Corporation returns by States and Territories, showing cash and stock dividends paid to shareholders ${ }^{1}$
[Income returned for the calendar year ended Dec. 31, 1928 2]

| States and Territories | Reporting net income- <br> Dividends |  | Reporting no net income-Dividends |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Cash | Stock | Cash | Stock |
| Alabama | \$16, 273, 093 | \$1, 460, 567 | \$2,051, 347 | \$36,905 |
| Alaska | 238, 289 |  | 20,000 |  |
| Arizona | 4, 142, 907 | 494,008 | 3,228, 258 | 58,400 |
| Arkansas | 9,369, 783 | 457,900 | 1,544, 493 | 82, 215 |
| California | 356, 628, 362 | 27, 464, 766 | 29, 282, 739 | 2, 508,255 |
| Colorado. | 74, 094, 584 | 756,232 | 5, 213,348 | 176, 223 |
| Connecticut | 76,954, 285 | 11, 559,242 | 6, 881, 463 | 851, 423 |
| Delaware | 266, 672, 104 | 4, 538, 079 | 12, 817, 660 | 6,000 |
| District of Columbia | 28, 283, 112 | 3, 914, 479 | 1,487,792 | 41,246 |
| Florida. | 13, 990, 997 | 5,421, 708 | 4,728,599 | 520,368 |
| Georgia | 35, 180, 501 | 2, 865, 272 | 2,758,683 | 328, 075 |
| Hawai | 22, 524, 747 | 485,926 | 2, 404, 106 | 952, 626 |
| Idaho. | 2,992,385 | 510, 639 | 1,426,761 | 3, 125 |
| Illinois | 523, 339, 600 | 48, 669,987 | 68, 798,466 | 6,181, 989 |
| Indiane | 64,946, 684 | 5, 430, 422 | 6, 375, 392 | 1,182,990 |
| lowa.- | 33, 339, 396 | 2, 875, 623 | 2,950, 828 | 39,221 |
| Kansas | 55, 550, 236 | 2,988,037 | 1,955,743 | 64,343 |
| Kentucky | 42, 725,250 | 11, 821,539 | 2,417, 233 | 23, 441 |
| Lonisiana | 38, 796, 614 | 2, 202, 752 | 3,867,872 | 204,605 |
| Maine- | 35, 258, 852 | 1,229,960 | 888,730 | 7,646 |
| Maryland. | 64, 418,397 | 2, 949, 646 | $6,020,843$ | 2,548 |
| Massachusetts | 242, 681, 084 | 16,564, 840 | 56,329, 675 | 899, 180 |
| Michigan. | 400, 968, 224 | 11,253, 886 | 16, 117,976 | 985, 823 |
| Minnesota | 101,075, 745 | 5,210,829 | 6,429, 227 | 305, 849 |
| Mississippi | 6,675,522 | 2, 140, 801 | 1,465, 077 | 45, 331 |
| Missouri | 151,285, 910 | 20, 275, 890 | 10, 788, 422 | 1,018,030 |
| Montana | 7,045, 830 | 485, 512 | 306, 196 | 118,817 |
| Nebraska | 16, 523, 894 | 1, 137, 332 | 1, 536, 811 | 325, 129 |
| Nevada | 2,498,737 | 116, 084 | 187, 243 |  |
| New Hampshire | 7, 251, 662 | 552, 283 | 437, 612 | 83, 960 |
| New Jersey -. - | 224, 711, 940 | 18, 037, 767 | 10, 297,906 | 5, 253, 849 |
| New Mexico | 2, 299, 804 | 286, 709 | 122, 382 | 6,088 |
| New York. | 2, 238, 725, 150 | 181, 268, 984 | 94, 474, 401 | 7, 265, 002 |
| North Carolina | 54, 361, 394 | 1,969, 802 | 2, 834, 757 | 183, 475 |
| North Dakota | 2, 182, 807 | 240,633 | 221,348 | 64, 884 |
| Ohio... | 306, 507, 622 | 25, 818,444 | 23, 121, 542 | 1,871, 660 |
| Oklahom | 42, 259, 107 | 833, 269 | 17, 869,835 | 1, 249, 974 |
| Oregon. | 14, 557,572 | 3, 238,947 | 4, 416, 688 | 33,706 |
| Pennsylvania | 581, 405, 580 | 38, 715, 089 | 44, 324, 883 | 4, 297,338 |
| Rhode Island.. | $26,748,516$ $9,534,362$ | 3,743, 820 | 3,858, 184 | 629, 841 |
| South Carolina | 9, 534, 362 | 1, 143, 757 | 1, 586, 953 | 33,094 |
| South Dakota. | 2, 073, 015 | 374,699 | 233,794 | 107, 302 |
| Tennessee. | 32, 122, 620 | 2,321, 666 | 1,780, 855 | 421, 704 |
| 'Texas | 91, 786, 264 | 7, 733, 038 | 8, 688,411 | 816,181 |
| Utah | 15,536, 184 | 896,952 | 844, 716 | 180, 310 |
| Vermout | 4, 963, 387 | 264, 089 | 237, 569 | 18,540 |
| Virginia | 57, 824, 906 | 7, 248,052 | 1,942, 886 | 51, 763 |
| Washington | 46, 638, 299 | 6, 873, 589 | 3, 603, 719 | 324, 815 |
| West Virginia | 25, 564,817 | 4,742,145 | 3, 524, 055 | 189,973 |
| W isconsin. | 101, 023, 473 | 8,244,905 | 3, 745, 968 | 222, 167 |
| W yoming | 2, 565, 576 | 22,300 | 104, 923 |  |
| Total | 6, 585, 169, 181 | 509, 852,997 | 488, 554, 270 | 40, 275, 429 |

[^42]${ }^{2}$ Fiscal and fractional (part year) returns are included. (See p. 1.)

Table 14. ${ }^{a}$-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; also net profil (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, $1928{ }^{2}$ ]

| Distribution | Industrial divisions |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing |  |  |  |  |
|  |  |  |  | Total manufacturing | Food products, beverages, and tobacco | Textiles and textile products | Leather and leather products | Rubber and related products |
| A. Receipts, taxable income: Gross sales. $\qquad$ Gross profits from | $\begin{array}{r} \$ 112,435,604,661 \\ 25,1 \% 0,598,097 \end{array}$ |  | $\begin{array}{r} \$ 3,105,142,819 \\ 95 \%, 9 \approx 7,{ }_{477} \end{array}$ |  |  |  |  |  |
|  |  | $\begin{array}{r} \$ 662,399,731 \\ 247,486,508 \end{array}$ |  | $\begin{array}{r} \$ 64,361,079,530 \\ 15,624,510,678 \end{array}$ | $\$ 13,954,989,669$ | $\$ 7,675,338,176$ | $\begin{array}{r} \$ 1,686,187,301 \\ 296,300,679 \end{array}$ | $\begin{array}{r} \$ 1,349,910,556 \\ 285,215,025 \end{array}$ |
| Gross profits from operations other than amounts reported as gross sales. | $\begin{array}{r} 10,333,814,154 \\ 4,476,354,644 \\ 28,092,463,686 \end{array}$ | $\begin{array}{r} 100,084,738 \\ 9,774,969 \\ 43,413,180 \end{array}$ | $\begin{array}{r} 243,409,425 \\ 34,441,697 \\ 148,612,328 \end{array}$ | $\begin{array}{r} 1,072,943,915 \\ 385,730,030 \\ 978,338,110 \end{array}$ | $\begin{array}{r} 74,167,027 \\ 80,997,967 \\ 108,178,924 \end{array}$ |  |  | $\begin{array}{r} 3,977,361 \\ 0,113,449 \\ 17,026,652 \end{array}$ |
| Interest.. |  |  |  |  |  | $\begin{aligned} & 36,957,446 \\ & 24,698,176 \\ & 89,052,983 \end{aligned}$ | $\begin{array}{r} 8,731,932 \\ 4,723,924 \\ 19,144,361 \end{array}$ |  |
|  |  |  |  |  |  |  |  |  |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations. <br> Interest on Federal, State, and municipal bonds. | $\begin{array}{r} 1,916,670,686 \\ 593,458,136 \end{array}$ | $\begin{aligned} & 9,471,342 \\ & 1,299,532 \end{aligned}$ | 57,607, 064 | 474, 836, 791 | 30, 493, 986 | 11, 319, 721 | 3, 033, 092, | 9, 141, 287 |
|  |  |  | 10,670, 038 | 95, 072, 233 | 7,485,655 | 8, 387, 168 | 983, 321 | 434, 402 |
| C. Total compiled receipts 4-...-----....-- | 157, 848, 365, 967 | 826, 443,492 | 3, 599, 883, 371 | 67, 368, 000, 609 | 14, 256, 313, 228 | 7, 845, 753, 670 | 1, 722, 803, 931 | 1,386,603, 707 |
| D. Statutory deductions: |  |  |  |  |  |  |  |  |
| Cost of goods sold. | $\begin{array}{r} 87,265,006,564 \\ 3,199,463,510 \end{array}$ | 414, 913, 223 | $\begin{array}{r} 2,152,215,342 \\ 55,366,942 \end{array}$ | $\begin{array}{r} 48,736,568,852 \\ 1,107,713,667 \end{array}$ | $\begin{array}{r} 11,439,826,630 \\ 129,075,087 \end{array}$ | $\begin{array}{r} 6,238,303,663 \\ 187,070,509 \end{array}$ | $\begin{array}{r} 1,389,886,622 \\ 35,284,126 \end{array}$ | $1,064,695,531$$10,372,121$ |
| Compensation of off |  | 23, 169, ${ }^{29}, 581$ |  |  |  |  |  |  |
| Taxes paid other than income tax | 2, 202, $8041,107,790$ | 25, 016, 355 | $\begin{aligned} & 99,259,849 \\ & 80,137,397 \end{aligned}$ | $\begin{aligned} & 709,977,552 \\ & 573,258,100 \end{aligned}$ | $\begin{array}{r} 133,044,307 \\ 73,058,655 \end{array}$ | $\begin{aligned} & 72,319,090 \\ & 56,626,876 \end{aligned}$ | $12,990,091$ $8,868,181$ | 25, $8,837,368$ |
| Bad debts... |  | $\begin{array}{r} 4,417,782 \\ 34,431,122 \end{array}$ | 11,644, 282 | $\begin{array}{r} 246,044,179 \\ 1.677 \end{array}$ | $\begin{array}{r} 29,123,128 \\ 209,103,367 \end{array}$ | $\begin{array}{r} 00,020,010 \\ 30,005,696 \\ 151,254,945 \end{array}$ | $\begin{gathered} 8,000,101 \\ 8,358,765 \end{gathered}$$\text { 18.351. } 813$ | $\begin{array}{r} 0,801,000 \\ 8,868,822 \\ 32,738,649 \end{array}$ |
| Depreciation | 2, $804,107,790$ $3,596,916,546$ |  | $206,702,236$$212,219,254$$588,797,991$ |  |  |  |  |  |
| Depletion. | $515,456,318$$44,946,392,512$ | $34,431,122$$10,569,719$$243,183,141$ |  | $\begin{array}{r} 1,667,337,332 \\ 254,332,306 \\ 9,592,333,255 \end{array}$ | 1,659, 713 | 103, 954 | -707, 909 | 2, 4,341 |
| Miscellaneous deductions. |  |  |  |  | 1,643, 637, 737 | 894, 241, 052 | 194, 952, 700 | 227, 515, 181 |
| E. Total statutory deductions....................-- | 147, 111, 620, 236 | 785, 288, 190 | 3, 406, 343, 293 | 62, 887, 565, 243 | 13, 658, 528, 624 | 7, 629, 925, 785 | 1, 669, 400, 207 | 1,378, 370,703 |
| F. Compiled net profits | 10, 736, 745, 731 | 41, 155, 302 | 193,540, 078 | 4, 480, 435, 366 | 597, 784, 604 | 215, 827, 885 | 53, 403, 724 | 8,233,004 |
| 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, 510, 128,822 | 10,770,874 | 68, 277, 102 | 569, 909, 024 | 37, 979, 641 | 19, 706, 889 | 4,016.413 | צ, 575, 689 |


a See table of revised items in income statement, 1927, on p. 329
${ }_{1} 1$ For corresponding data expressed as percentages of total receipts, see pp. 330-333.
2 Fiscal and fractional (part year) returns are included (see p. 1).
${ }^{3}$ Difference between gross sales and "cost of goods sold" shown under statutory deductions.
${ }^{4}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in Schedule $L$, is not included.
${ }^{6}$ Cash dividends and stock dividends of capital stock life insurance companies not included.

Table 14.a-Corporation returns-Income statement showing analysis of compiled receipts and statutory derluctions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 1.-ALL CORPORATIONS-Continued

| . Distribution | Industrial divisions-Continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Manufacturing-Continued |  |  |  |  |  |  |
|  | 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 man ufacturing industries |
| D. Statutory deductions:Cost of goods sold |  |  |  |  |  |  |  |
| Compensation of officers | 75,267,670 | 35, 836, 797 | 117, 491, 576 | - $90,156,174$ | 44,913,981 | 303, 240, 603 | 79, 005, 023 |
| Interest paid. | 48,531, 311 | 36, 168, 478 | 29,624,983 | 120, 809, 475 | 19, 697, 868 | 190, 578, 239 | 20, 875, 020 |
| Taxes paid other than income tax | 38, 332, 963 | 19,313. 629 | 21, 495, 875 | 126, 735, 249 | 15, 525,627 | 187, 784, 978 | 16, 678,699 |
| Mad debts. | 20, 848, 032 | 4, 413, 206 | 20,948, 999 | 36, 426,917 | 8, 147, 540 | 62, 856, 507 | 16,046, 567 |
| Depreciation | 78,600,560 | 62, 690, 608 | 58, 020,815 | 391, 088, 752 | 73, 740, 120 | 545, 367, 178 | 46, 380,525 |
| Depletion..-----7.-.-.-- | 56, 232, 665 | 2, 276,048 | 151,040 | 156, 297, 714 | 2,934,562 | $33,572,899$ $3,007,295,294$ | 391,461 $468,321,842$ |
| Miscellaneous deductions | 356, 677,374 | 213, 304, 583 | 584, 118, 580 | 1, 734, 935, 587 | 267, 333, 325 | 3, 007, 295, 294 | 468, 321, 842 |
| E. Total statutory deductions. | 2, 762, 806, 361 | 1, 608, 117, 417 | 2, 441, 528, 710 | 8,486, 608,662 | 1,511, 502, 576 | 19,453, 819, 043 | 2, 286.957, 155 |
| F. Compiled net profits. <br> G. Deduction from net profits to arrive at net income as defined in revenue act: <br> Tax-exempt interest and dividends received on capital stock of domestic corporations. | 81, 958, 377 | 121,022,835 | 242, 116, 123 | 1, 080, 872, 102 | 146, 743,318 | 1, 767, 790, 390 | 164, 683, 004 |
|  |  |  |  |  |  |  |  |
|  | 11, 254, 622 | 17,392, 271 | 32, 569, 957 | 292, 534, 854 | 7,254,392 | 112, 761, 439 | 24, 862, 857 |
| H. Statutory net income <br> I. Net loss for prior year deducted by concerns reporting net income for 1928. | 70, 703, 755 | 103, 630, 564 | 209, 546, 166 | 788,337, 248 | 139,488, 926 | 1,655, 028, 951 | 139, 820, 147 |
|  | 8, 407, 881 | 1,985, 323 | 4, 560, 170 | 14, 826, 214 | 3,402, 894 | 42, 463,537 | 7,814,146 |
| J. Statutory net income (H) after deducting net loss for prior year (I) | 62, 295, 874 | 101, 645, 241 | 204, 985, 996 | 773, 511,034 | 136,086, 032 | 1,612, 565, 414 | 132,006, 001 |
|  | 15, 210, 319 | 13, 768, 110 | 27,309, 811 | 99, 001, 700 | 19, 770, 019 | 221, 838,435 | 21,701,600 |
| L. Compiled net profits (F) after deducting ta | 66, 748, 058 | 107, 254, 725 | 214, 806, 312 | 981, 870, 402 | 126, 973, 299 | 1,545, 951, 955 | 142, 081,404 |
| Cash and stock dividends distributed: ${ }^{6}$ |  |  |  |  |  |  |  |
| Cash dividends <br> Stock dividends | 112,558, 175 | 80, 742, 830 | 128, 050, 715 | 771, 052, 490 | $83,331,617$ $17,396,393$ | $1,053,963,134$ $56,545,979$ | $103,796,708$ |
| Stock dividends | 11,642, 830 | 11,973, 065 | 5, 461, 401 | 95, 516, 456 | 17,396, 393 | 56, 545, 979 | 15,560,29i |
| Total dividends distributed.. | 124, 201, 005 | 92, 715, 895 | 133,512, 116 | 866, 568,946 | 100, 728,010 | 1,110,509, 113 | 119, 357.005 |


| Distribution | Industrial divisions-Continued |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Construction | Transportation and other public utilities | Trade | Service-Professional, amusements, hotels, etc. | Finance-Banking, insurance, real estate, and holding companies, stock and bond brokers, ete | Nature of business not given |
| A. Receipts, taxable income: <br> Gross sales. <br> \$2, 497, 962, 833 <br> \$41, 809, 019, 748 |  |  |  |  |  |  |
| Gross profits from sales | 4, 446,852, 078 |  | 7, 898, 821,356 |  |  |  |
| Gross profts from operations other than amounts reported as gross sales. | 392, 288, 627 | \$1, $720.174,605$ | ,571, 260, 597 | \$1, $682,084,688$ | \$4, 545, 898.088 | 85, 668, 571 |
|  | 17, 349, 412 | 247, 599, 798 | 146, 842, 576 | 26, 912, 778 | 3, 605, 381,072 | 2, 322, 312 |
| Miscellaneous receipts | 58,962, 475 | 13, 253, 385,852 | 614, 774, 788 | 2,083, 409, 28.1 | $710,874,906,975$ | 36, 660,697 |
| B. Receipts, tax-exempt income: |  |  |  |  |  |  |
| Dividends on capital stock of domestic corporations. | 11, 711, 687 | $580,749,884$ | $62,186,388$ | $35,204,303$ | $681,505,009$ | $3,398,215$ |
| C. Total compiled receipts ${ }^{4}$ - | 2,982, 548,808 | $15,825,518,485$ | 43, 286, 709, 755 | 3, 831, 747, 782 | $20,079,096,203$ | 48.417, 462 |
| D. Statutory deductions: |  |  |  |  |  |  |
| Cost of goods sold. | 2, 051, 110, 755 |  | 33, 910, 198, 392 |  |  |  |
| Compensation of office | 155, 538,447 | 107, 339,295 | 925, 972, 322 | 209, 123, 438 | (12, 381,757 | 2, 858, 481 |
| Interest paid.-.-- | 31, 093, 326 | 1,367, 573,516 | 285, 071, 159 | 117, 546, 318 | 1,939, 368, 292 | 1, 807, 182 |
| Taxes paid other than income | 14, 196, 230 | 669, 596, 244 | 201, 601, 374 | 71, 343, 906 | 566, 978, 641 | 803. 568 |
| Bad debts. | 16, 621, 767 | 29, 645, 861 | 228, 445, 358 | 18, 577, 808 | 246, 953, 060 | 1, 757,287 |
| Depreciation | 62, 639, 522 | 897, 723, 256 | 283, 781, 049 | 165,507, 879 | 277, 866, 129 | 98,021 |
| Depletion-.-------.-. Miscellan | 327, 562 | 25, 255, 029 | 4, 608,275 | - 398, 118 | 7 7, 768,357 | 17,998 |
| Miscellaneous deductio | 535, 498, 965 | 10, 484, 109, 479 | 6,410, 872, 050 | 3, 082, 432, 517 | ${ }^{7} 13,969.7680,565$ | 30. 398,549 |
| E. Total statutory deductions | 2, 867,026, 574 | 13, 581, 242, 480 | 42,250,549.979 | 3. $664,929,984$ | ${ }^{8} 17.621 .043 .40 \overline{7}$ | 47,631,086 |
| F. Compiled net profits. | 115, 522, 234 | 2,244, 276, 005 | 1,036, 159,776 | 166, 817, 798 | 2, 458, 052, \% 26 | 786, 376 |
| 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. |  |  |  |  |  |  |
|  | 15, 985, 461 | 604, 358, 230 | 144, 812, 046 | 39, 341, 035 | 1,052, 909, 168 | 3, 765,882 |
|  | 99, 536, 773 | 1, 639,917, 775 | 891, 347, 730 | 1:27,476, 763 | 1,405, 143, 628 | $82,979,506$ |
| 1. Net loss for prior year deducted by concerns reporting net income for 1928.- | 10,882, 910 | 29, 108, 711 | 42, 137, 224 | 13, 632, 257 | 63,311,217 | 179,630 |
| J. Statutory net income (H) after deducting net loss for prior year (I). | 88, 653,863 | 1,610.809,064 | 849,210,506 | 113,844,506 | 1,341,832,411 | ${ }^{8} 3.159 .135$ |
| K. Total tax | 17, 175, 226, | 211, 681,433 | 126, 332, 363 | 25,501,395 | 213,238.072 | 309. 174 |
| I.. Compiled net profits (F) after deducting tax (K) | 98, 347, 008 | 2, 032,594,572 | 909, 827, 413 | 141,316, 403 | 2, 244, 814, 724 | 477,202 |
| Cash and stock dividends distributed: ${ }^{6}$ |  |  |  |  |  |  |
| Cash dividends. | 65, 377, 135 | 1,652, 857, 858 | 561,667, 190 | 134, 334, 263 | 1,313, 592,293 | 2, 597, 080 |
| Stock dividends. | 11, 297, 349 | 44, 334, 159 | 74, 376, 785 | 12, 917, 141 | 125,410. 591 | 54, 686 |
| Total dividends distributed. | 76, 674, 484 | 1,697, 192, 017 | 636,043, 955 | 147, 251,404 | 1, 439, 302, 884 | 2,651,766 |

Table 14. ${ }^{a}$-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; 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 1
[Income returned for the calendar year ended Dec. 31, $1928{ }^{2}$ ]

| Distribution | Industrial divisions |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing |  |  |  |  |
|  |  |  |  | Total manu- facturing | Food products beverages, and tobacco | Textiles and textile products | Leather and <br> leather products | Rubber and related products |
| A. Receipts, taxable income: | $\begin{aligned} & \$ 93,338,394,399 \\ & 22,059,184,696 \end{aligned}$ | $\begin{array}{r} \$ 521,520,416 \\ 216,306,102 \end{array}$ | $\begin{array}{r} \$ 2,193,021,859 \\ 759,855,472 \end{array}$ | $\$ 54,931,077,258$$14,085,360,809$ | $\begin{array}{r} \$ 12,489,839,570 \\ 2,289,394,142 \end{array}$ | $\begin{array}{r} \$ 5,597,971,187 \\ 1,177,945,240 \end{array}$ | $\begin{array}{r} \$ 1,301,462,495 \\ 949,875,119 \end{array}$ | $\begin{gathered} \$ 908,153,722 \\ 199,956,997 \end{gathered}$ |
| Gross profits from sales ${ }^{\text {a }}$ |  |  |  |  |  |  |  |  |
| Gross profits from operations other than amounts reported as gross sales. | $\begin{array}{r} 8,465,069,462 \\ 3,83,848,965 \\ 22,057,002,294 \end{array}$ | $\begin{array}{r} 75,415,223 \\ 7,255 \\ 27,803,436 \end{array}$ | $\begin{gathered} 150,814,376 \\ 24,566,448 \\ 87,163,085 \end{gathered}$ | 971, 846, 977 <br> 331,515, 602 <br> 778, 253,809 | $\begin{aligned} & 60,953,871 \\ & 74,821,057 \\ & 80,695,079 \end{aligned}$ | $22,951,207$ $18,880,636$ <br> 55, 504, 428 | $6,946,697$ $3,600,139$ <br> $3,600,139$ | $\begin{aligned} & 3,407,285 \\ & 4,651,424 \\ & 6,723,572 \end{aligned}$ |
| Interest..............--...........--- |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| porations--...-........-------- | 1, 595, 120, 131 | 4, 646, 178 | 45,902, 716 | 446, 265, 229 | 25,992, 176 <br> 7, 204, 424 | $\begin{aligned} & 7,678,697 \\ & 7,812,289 \end{aligned}$ | $\begin{array}{r} 2,038,914 \\ 683,054 \end{array}$ | $\begin{array}{r} 9,081,645 \\ 393,189 \end{array}$ |
| bonds. | 487, 982, 312 | 744, 180 |  | 90, 205, 795 |  |  |  |  |
| C. Total compiled receipts | 129,777, 417, 563 | 637, 384, 728 | 2, 509, 534, 261 | 57, 549, 164, 670 | 12,739, 506, 177 | 5, 710, 798, 444 | 1, 325, 989, 396 | 932, 440, 811 |
| . Statutory deductions: |  |  |  |  |  |  |  |  |
| Compensation of offers | 71, 279, 209, 763 <br> 2, 427, 259, 779 <br> $3,395,531,263$ $1,694,797,050$ <br> 1, $525,798,972$ <br> 2, 849, 608,762 <br> 34, 503, 588,814 | $\begin{array}{r} 305,214,314 \\ 15,023,801 \\ 13,902,133 \\ 17,384,409 \\ 2,293,327 \\ 23,962.573 \\ 7,651,804 \\ 166,085,529 \end{array}$ | $1,433,166,387$$32,615,004$$49,457,619$$50,725,523$$5,189,383$$121,396,032$$151,732,220$$278,604,279$ | $40,845,716,449$$865,955,319$$511,140,036$$477,126,188$$172,967,738$$1,369,199,761$$215,455,468$$7,810,870,573$ | $10,200,445,428$$103,013,557$$103,714,260$$61,666,723$$22,100,859$$172,076,094$$1,514,220$$1,402,008,269$ | $4,420,625,947$$132,976,94$$37,128,110$$35,907,339$$17,536,971$$104,378,974$85,057$594,819,344$ | $1,051,587,376$$26,142,543$$7,865,065$$6,299,367$$5,099,987$$12,435,952$30,128$136,381,735$ | $\begin{array}{r} 708,197,385 \\ 7,401,701 \\ 10,997,512 \\ 4,833,519 \\ 3,106,479 \\ 20,858,805 \\ 1,526 \\ 122,924,519 \end{array}$ |
| Interest paid.....--...- |  |  |  |  |  |  |  |  |
| Taxes paid other than income tax |  |  |  |  |  |  |  |  |
| Depreciation |  |  |  |  |  |  |  |  |
| Depletion. |  |  |  |  |  |  |  |  |
| Miscelianeous deductions |  |  |  |  |  |  |  |  |
| E. Total statutory deductions. | 117,076, 573, 963 | 551, 517,890 | 2,122, 887, 047 | 52, 268, 432, 162 | 12,066, 539,410 | 5, 343, 457, 866 | 1,245, 842, 153 | 878, 321, 446 |
| F. Compiled net profits ...-.-...-...-...-- | 12,700, 843,600 | 85, 866, 838 <br> 5, 390, 358 | 386, 647, 214 <br> 53, 968, 493 | $\begin{array}{r} 5,280,732,508 \\ 536,471,024 \end{array}$ | $672,966,767$$33,196,600$ | $367,340,578$$15,490,986$ | $\begin{array}{r} 80,147,243 \\ \\ \mathbf{2 , 7 2 1 , 9 6 8} \end{array}$ | 54, 119, 365 |
| 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... | 2,083, 102, 443 |  |  |  |  |  |  | 9, 474, 834 |


| H. Statutory net income <br> I. Net loss for prior year deducted by concerns reporting net income for 1928 | $\begin{array}{r} 10,617,741,157 \\ 301,146,176 \end{array}$ | $\begin{array}{r\|r} \hline 7 & 80,476,480 \\ \hline 6 & 5,431,359 \end{array}$ | $\begin{array}{r} 332,678,721 \\ 19,151,653 \end{array}$ | $\begin{array}{\|r} 4,744,261,484 \\ 117,311,215 \end{array}$ | $\begin{array}{r} 639,770,167 \\ 16,969,756 \end{array}$ | 351, 849, 592 <br> 13, 748,454 | $\begin{array}{r} 77,425,275 \\ 1,732,849 \end{array}$ | $\begin{array}{r} 44,644,531 \\ 1.399,991 \end{array}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| J. Statutory net income (H) after deducting net loss for prior year (I). | 10,316, 594, 981 | 1 75, 045, 121 | 313, 527, 068 | 4, 626,950, 269 | 622, 800, 411 | 338, 101, 138 | 75,692, 426 | 43,244. 540 |
| K. Total tax <br> L. Compiled net profits (F) after deducting tax (K) | $\begin{array}{r} 1,184,142,142 \\ 11,516,701,458 \end{array}$ | $\begin{array}{r\|r} 12 & 8,216,675 \\ 88 & 77,650,163 \end{array}$ | $36,751,194$ $349,896,020$ | $544,936,610$ $4,735,795,898$ | $\begin{array}{r} 72,939,438 \\ 600,027,329 \end{array}$ | $\begin{array}{r} 39,355,411 \\ 327,985,167 \end{array}$ | $\begin{array}{r} 8,892,440 \\ 71,254,803 \end{array}$ | $\begin{array}{r} 5,149,327 \\ 48,970,038 \end{array}$ |
| Cash and stock dividends distributed: 0 <br> Cash dividends. <br> Stock dividends. $\qquad$ | $\begin{array}{r} 6,585,169,181 \\ 509,852,997 \end{array}$ | $\begin{array}{r\|r} 46,441,725 \\ 800,741 \\ \hline \end{array}$ | $\begin{array}{r} 268,662,696 \\ 9,017,667 \end{array}$ | $\begin{array}{r} 2,873,050,242 \\ 261,447,787 \end{array}$ | $\begin{array}{r} 361,685,481 \\ 17,388,276 \end{array}$ | $\begin{array}{r} 180,508,687 \\ 17,717,273 \end{array}$ | $\begin{aligned} & 37,325,380 \\ & 10,563,410 \end{aligned}$ | $\begin{array}{r} 25,887,808 \\ 6,312,178 \end{array}$ |
| Total dividends distributed | 7,095, 022, 178 | 8 - $47,242,466$ | 277, 680, 363 | 3, 134, 498, 029 | 379, 073, 757 | 198, 225, 960 | 47, 888, 790 | 32, 199,986 |
| Distribution |  | Industrial divisions-Continued |  |  |  |  |  |  |
|  |  | Manufacturing-Continued |  |  |  |  |  |  |
|  |  | 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 |
| A. Receipts, taxable income: Gross sales |  | \$1, 978, 716, 125 | \$1, 337, 344, 889 | \$2, 165, 449, 000 | \$7, 882, 253, 063 | \$1, 354, 021, 674 | \$18, 010, 254, 979 | \$1,905, 610, 554 |
|  |  | 518, 927 , 998 | 367, 663,835 | 776, 635,151 | 2, 639,054.727 | 475, 189,908 | 4,787, 6\%3, 694 | 603, 644,663 |
| Gross profits from operations other than amou as gross sales. | ats reported | $18,503,053$ | 4,743, 657 | 90,595, 888 | 399,419, 256 |  | 338,172,908 | 20,699, 158 |
| Interest....--. |  | 12, 063, 215 | 7,654, 329 | 10, 680,752 | 72, 886, 753 | 6, 742, 431 | 107, 328,503 | 11, 606, 359 |
| B. Miscellaneous receipts...-......--....- |  | 37, 756, 218 | 14,453, 541 | 36, 162, 284 | 145, 380. 624 | 25, 030, 033 | 331, 555, 616 | 33, 704, 317 |
| B. Dividends on capital stock of domestic corpo | rations.....-- | 5, 864, 522 | $10,525,268$ | 26, 781,778 | 272, 525,974 | 3, 661,941 | 59,983, 611 | 22,130,703 |
| Interest on Federal, State, and municipal bo | ds---------- | 1,997, 258 | $1,546,602$ | 3, 575,951 | 16, 306, 658 | 2, 899,942 | 45, 663, 540 | 2, 122,888 |
| C. Total compiled receipts ${ }^{4}$ |  | 2, 054,900, 391 | 1,376, 268, 286 | 2,333, 245, 653 | 8,788,772, 328 | 1,397, 810,048 | 18, 893, 559, 157 | 1,995, 873, 979 |

a See table of revised items in income statement, 1927, on p. 329.
${ }^{1}$ For corresponding data expressed as percentages of total receipts, see pp. 330-333.
2 Fiscal and fractional (part year) returns are included. (See p. 1.)
${ }^{3}$ Difference between gross sales and "cost of goods sold" "shown under statutory deductions.
Includes net profits rom the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on tax 6 Cash dividends and stock dividends of capital stock fife insurance companies not included.

Table 14.a-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

| Distribution | Industrial divisions-Continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Manufacturing-Continued |  |  |  |  |  |  |
|  | Lumber and wood products | Paper, pulp, and products | Printing and publishing | Chemicals and allied substances | Stone, clay, and glass products | Metal and metal products products | All other man. ufacturing industries |
|  |  |  |  |  |  |  |  |
| Compensation of officers. | \$1,459, 58889,868 | $\$ 969,681,054$ $29,23,635$ | $\begin{array}{r}\$ 1,388,813,849 \\ 95,627,285 \\ \hline\end{array}$ | $\$ 5,243,198,336$ | $\$ 878,831,766$ <br> 34 <br> 396 | $\begin{array}{r}\$ 13,222,581,285 \\ 249,303,536 \\ \\ \hline\end{array}$ | $\$ 1,301,965,891$ $58,664,343$ |
| Interest paid.- | 26, 734,589 | 17,727,647 | 94, 597, 140 | $103,290,656$$119,457,863$ | $13,373,473$12.661 .554 | $153,066,423$ <br> 162,661 <br> 1099 | 12,645, 161 |
| Taxes paid other than income tax | 12,982,646 | $15,112,329$$3,044,795$ | 19,726, 123 |  |  |  |  |
| Bad debts. |  |  |  | $119,457,863$ $30,565,942$ | $12,661,554$ 5 5 | $\begin{array}{r}162,661,099 \\ 45 \\ 402 \\ \hline 1093\end{array}$ | 10, 102, 460 |
| Depreciation |  | $\begin{array}{r}46,042,851 \\ 1,4145 \\ 1680 \\ \hline\end{array}$ | $\begin{gathered} 17,24, \\ 49,21,829 \\ 114,524 \end{gathered}$ | $\begin{array}{r}356,672,218 \\ 139,172,355 \\ \hline\end{array}$ | 59,5999, 295$2,165,659$ | $\begin{array}{r}40,402,943 \\ 460,698 \\ 32,894,786 \\ \hline\end{array}$ | $\begin{array}{r}34, \\ \\ \\ 2400 \\ 200,987 \\ \hline\end{array}$ |
| Denletion.-...-. |  |  |  |  |  |  |  |
| E. Total statutory deduction | 1,904, 841, 953 | 1,245, 606, 906 | 2, 059, 237, 962 | 7,651, 813, 194 | 1, 219, 241, 311 | 16,877, 908, 471 | 1, 775, 621, 490 |
| F. Compiled net profits.- | 150, 058,438 | 130, 661, 380 | 274, 007, 691 | 1, 136, 959, 134 | 178, 568, 737 | 2,015, 650, 686 | 220, 252,489 |
| 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. |  | 12,071, 870 | 30, 357, 229 | 288,832, 632 | 6,561,883 | 105,647, 151 | 24, 253, 591 |
| H. Statutory net income | $\begin{array}{r} 142,196,658 \\ 8,407,881 \end{array}$ | $\begin{array}{r} 118,589,510 \\ 1,985,323 \end{array}$ | $\begin{array}{r} 243,649,962 \\ 4,560,170 \end{array}$ | $848,126,502$$14,826,214$ | $\begin{array}{r} 172,006,854 \\ 3,402,894 \end{array}$ | $\begin{array}{r} 1,910,003,535 \\ 42,463,537 \end{array}$ | $\begin{array}{r} 195,998,898 \\ 7,814,146 \end{array}$ |
| I. Net loss for prior year deducted by cancerns reporting net income for 1928 - |  |  |  |  |  |  |  |
| J. Statutory net income (H) after deducting net loss for prior year (I) | 133,788,777 | 116, 604, 187 | 239, 089, 792 | 833, 300, 288 | 168, 603, 960 | 1,867, 539, 998 | 188, 184, 752 |
| K. Total tax | 15, 210, 319 | 13,768, 110 | 27, 309, 811 | 99, 001, 700 | 19,770, 019 | 221, 838,435 | 21, 701, 600 |
| L. Compiled net profits ( F ) after deducting tax (K) <br> Cash and stock dividends distributed: ${ }^{6}$ <br> Cash dividends <br> Stock dividends. $\qquad$ <br> Total dividends distributed $\qquad$ | 134, 848, 119 | 116, 893, 270 | 246, 697, 880 | 1,037, 957, 434 | 158,798,718 | 1,793, 812, 251 | 198, 550,889 |
|  | $\begin{array}{r} 100,354,267 \\ 10,961,669 \\ \hline \end{array}$ | $\begin{aligned} & 68,330,604 \\ & 11,958,589 \\ & \hline \end{aligned}$ | $\begin{array}{r} 126,103,736 \\ 5,217,766 \\ \hline \end{array}$ | $\begin{array}{r} 761,335,569 \\ 95,068,644 \\ \hline \end{array}$ | $\begin{aligned} & 80,692,199 \\ & 16,797,665 \\ & \hline \end{aligned}$ | $\begin{array}{r} 1,031,022,089 \\ \begin{array}{r} 55,128,404 \\ \hline \end{array} \\ \hline \end{array}$ | $\begin{aligned} & 99,804,422 \\ & 14,333,913 \end{aligned}$ |
|  |  |  |  |  |  |  |  |
|  | 111, 315, 936 | 80, 289, 193 | 131, 321, 502 | 856, 404, 213 | 97, 489, 864 | 1, 086, 150, 493 | 114, 138, 335 |



Table 14.a-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

$$
\text { PART 3.-CORPORATIONS REPORTING NO NET INCOME } 1
$$

\begin{tabular}{|c|c|c|c|c|c|c|c|c|}
\hline \multirow{3}{*}{Distribution} \& \multicolumn{8}{|c|}{Industrial divisions} \\
\hline \& \multirow[b]{2}{*}{Aggregate} \& \multirow[b]{2}{*}{Agriculture and related industries} \& \multirow[b]{2}{*}{\(\underset{\text { quarrying }}{\text { Mining and }}\)} \& \multicolumn{5}{|c|}{Manufacturing} \\
\hline \& \& \& \& \(\underset{\text { facturing }}{\text { Total manu- }}\) \& Food products, beverages, and tobacco \& Textiles and textile products \& Leather and leather prod. ucts \& Rubber and related products \\
\hline A. Receipts, taxable income: Gross sales. \& \multirow[t]{2}{*}{\[
\begin{gathered}
\$ 19,097,210,262 \\
9,111,419,461
\end{gathered}
\]} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
\$ 140,879,315 \\
91,180,406
\end{array}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& \$ 912,120,960 \\
\& 199,072,005
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& \$ 9,430,002,272 \\
\& 7,599,149
\end{aligned}
\]} \& \multirow[t]{2}{*}{\(\$ 1,465,150,099\)
\(225,768,897\)} \& \multirow[t]{2}{*}{\[
\begin{aligned}
\& \$ 2,077,366,989 \\
\& 259,689,273
\end{aligned}
\]} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
\$ 384,724,806 \\
46,425,560
\end{array}
\]} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
\$ 441,756,834 \\
85,258,688
\end{array}
\]} \\
\hline Gross profit from sales \({ }^{3}-\cdots . . .-. . . . .--~\) \& \& \& \& \& \& \& \& \\
\hline amounts reported as gross sales....- \& \multirow[t]{2}{*}{\[
\begin{gathered}
1,868,744,692 \\
642,505,679 \\
6,035,461,392
\end{gathered}
\]} \& \multirow[t]{2}{*}{\[
\begin{gathered}
24,669,515 \\
2,519,673 \\
15,609,745
\end{gathered}
\]} \& \multirow[t]{2}{*}{\[
\begin{array}{r}
92,595,049 \\
9,875,249 \\
61,449,243
\end{array}
\]} \& \multirow[t]{2}{*}{\(101,096,938\)
\(54,214,428\)
\(200,084,301\)} \& \begin{tabular}{l}
13,213, 156 \\
6, 176,910
\end{tabular} \& \[
\begin{array}{r}
14,006,239 \\
5,817,540
\end{array}
\] \& \[
\begin{aligned}
\& 1,785,235 \\
\& 1,123,785
\end{aligned}
\] \& \multirow[t]{2}{*}{\[
\begin{array}{r}
570,106 \\
1,462,021 \\
10,273,080
\end{array}
\]} \\
\hline M. Miscellaneous receipts.-. \& \& \& \& \& 27, 483, 845 \& \multirow[t]{2}{*}{\(33,548,555\)
\(3,641,024\)} \& 7,886, 264 \& \\
\hline \begin{tabular}{l}
B. Receipts, tax-exempt income: \\
Dividends on capital stock of domestic corporations.
\end{tabular} \& \multirow[b]{2}{*}{\[
\begin{aligned}
\& 321,550,555 \\
\& 105,475,824
\end{aligned}
\]} \& \multirow[b]{2}{*}{\[
\begin{array}{r}
4, \$ 25,164 \\
555,352 \\
\hline
\end{array}
\]} \& \multirow[b]{2}{*}{\[
\begin{array}{r}
11,704,348 \\
2,604,261
\end{array}
\]} \& 28, 571, 562 \& 4,501,810 \& \& 994, 178 \& 59, 642 \\
\hline Interest on Federal, State, and municipal bonds. \& \& \& \& 4, 866,438 \& 281, 231 \& 574, 879 \& 300, 267 \& 41,213 \\
\hline C. Total compiled receipts \& 28, 070, 948, 404 \& 189,058, 764 \& 1,090,349,110 \& 9,818,835, 939 \& 1,516, 807,051 \& 2, 134, 955, 226 \& 396, 814, 535 \& 454, 162, 896 \\
\hline D. Statutory deductions: \& \multirow[b]{7}{*}{\(15,985,796,801\)
\(772,203,731\)
\(1,185,13,618\)
\(508,134,765\)
\(278,308,18\)
\(747,307,784\)
\(114,67,058\)
\(10,442,803,698\)} \& \multirow[b]{7}{*}{\[
\begin{array}{r}
109,698,909 \\
8,145,360 \\
15,685,544 \\
7,631,946 \\
2,124,45 \\
10,468,549 \\
2,917,915 \\
77,097,612
\end{array}
\]} \& \multirow[b]{7}{*}{\[
\begin{array}{r}
719,048,955 \\
22,751,938 \\
49,02,230 \\
29,411,874 \\
6,44,949 \\
85,305,904 \\
60,48,044 \\
310,193,712 \\
\hline
\end{array}
\]} \& \multirow[b]{7}{*}{\[
\begin{array}{r}
7,890,852,403 \\
241,758,348 \\
198,837,516 \\
96,131,282 \\
73,076,441 \\
298,137,571 \\
38,876,838 \\
1,781,462,682 \\
\hline
\end{array}
\]} \& \multirow[b]{7}{*}{\begin{tabular}{r}
\(1,239,381,202\) \\
\(26,061,530\) \\
\(29,330,047\) \\
\(11,391,932\) \\
\(7,022,269\) \\
\(37,027,273\) \\
145,493 \\
\(241,629,468\) \\
\hline
\end{tabular}} \& \multirow[b]{7}{*}{\begin{tabular}{r}
\(1,817,677,716\) \\
\(54,094,385\) \\
\(35,190,980\) \\
\(20,719,537\) \\
\(12,468,725\) \\
\(46,875,971\) \\
18,897 \\
\(299,421,708\) \\
\hline
\end{tabular}} \& \multirow[b]{7}{*}{\[
\begin{array}{r}
338,299,246 \\
9,141,583 \\
5,125,026 \\
2,568,814 \\
3,258,78 \\
5,915,861 \\
677,781 \\
58,570,965 \\
\hline
\end{array}
\]} \& \multirow[b]{7}{*}{\[
\begin{array}{r}
356,498,146 \\
2,970,420 \\
14,341,188 \\
4,003,849 \\
5,762,343 \\
11,879,844 \\
2,815 \\
104,590,662
\end{array}
\]} \\
\hline Compensation of oficers \& \& \& \& \& \& \& \& \\
\hline Interest paid. \& \& \& \& \& \& \& \& \\
\hline Taxes paid other than inco \& \& \& \& \& \& \& \& \\
\hline Bad debts. \& \& \& \& \& \& \& \& \\
\hline Depreciation. \& \& \& \& \& \& \& \& \\
\hline \begin{tabular}{l}
Depletion. \\
Miscellaneous deductions
\end{tabular} \& \& \& \& \& \& \& \& \\
\hline E. Total statutory deductions \& 30, 035,046, 273 \& 233,770, 300 \& 1,283,456.246 \& 10.619. 133,081 \& 1.591,989, 214 \& 2. 286, 467,919 \& 423. 558.054 \& 500,049, 257 \\
\hline F. Compiled net deficit.. \& \multirow[t]{2}{*}{1,964, 097, 669} \& \multirow[t]{2}{*}{44,711,536} \& \multirow[t]{2}{*}{193, 107, 136} \& \multirow[t]{3}{*}{\(800,297,142\)

$33,438,000$} \& \multirow[t]{3}{*}{$75,182,163$

$4.783,041$} \& \multirow[t]{2}{*}{151, 512,693} \& \multirow[t]{2}{*}{26,743, 613} \& \multirow[t]{2}{*}{$45,886,361$} <br>
\hline G. Deduction from net profits to arrive at net income as defined in revenue act:
$\qquad$ \& \& \& \& \& \& \& \& <br>
\hline on capital stock of domestic corporations. \& 427, 026, 379 \& 5,380,516 \& 14,308, 609 \& \& \& 4,215,903 \& 1,294,445 \& 100,855 <br>
\hline H. Statutory deficit._ \& 2, 391, 124, 248 \& 50, 092, 052 \& 207, 415, 745 \& 833, 735, 142 \& 79,965, 204 \& 155, 728, 596 \& 28, 037,964 \& 45,987, 216 <br>

\hline | Cash and stock dividends distributed: 6 |
| :--- |
| Cash dividends. |
| stock dividends. | \& \[

$$
\begin{array}{r}
488,554,270 \\
40,275,429 \\
\hline
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
3,928,519 \\
281,232
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
42,377,299 \\
1,799,468
\end{array}
$$

\] \& \[

$$
\begin{array}{r}
108,537,151 \\
8,390,840
\end{array}
$$
\] \& $13,286,084$

$1,744,293$ \& $$
\begin{array}{r}
17,467,359 \\
1,762,257
\end{array}
$$ \& $10.397,398$

202,265 \& $$
\begin{array}{r}
1,533,527 \\
52,254 \\
\hline
\end{array}
$$ <br>

\hline Total dividends distributed. \& 528, 829, 699 \& 4, 209, 751 \& 44, 176, 767 \& 116, 927,991 \& 15, 030,377 \& 19, 229, 616 \& 10, 599, 663 \& 1,585, 781 <br>
\hline
\end{tabular}

| Distribution | Industrial divisions-Continued |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Manufacturing-Continued |  |  |  |  |  |  |
|  | 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 |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross sales | $\begin{array}{r} \$ 752,044,390 \\ 123,516,736 \end{array}$ | $\begin{array}{r} \$ 327,227,347 \\ 62,794,893 \end{array}$ | $\begin{array}{r} \$ 289,204,610 \\ 68,941,617 \end{array}$ | $\begin{gathered} \$ 751,471,579 \\ 164,511,121 \end{gathered}$ | $\begin{array}{r} \$ 250,523,338 \\ 50,145,551 \end{array}$ | $\begin{array}{r} \$ 2,255,843,833 \\ 855,301,7 \gamma 3 \end{array}$ | $\begin{array}{r} \$ 434,688,447 \\ 97,396,820 \end{array}$ |
| Gross profits from sales ${ }^{3}$.-............................- |  |  |  |  |  |  |  |
|  |  | $2,129,134$$10,434,636$ | $43,942,499$904,405 | $5,785,683$$3,576,070$ | 1, 408, 158 |  |  |
| Interest.........-. | 4, 036,892 |  |  |  |  | 17,514, 175 | 2, 377,532 |
| Miscellaneous receipts | 21, 900, 613 | 7,760, 448 | 14, 135, 438 | 14, 172, 882 | 7, 021, 379 | 41, 489, 432 | 14, 412, 365 |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations <br> Interest on Federal, State, and municipal bonds. | $\begin{array}{r} 2,809,834 \\ 583,008 \end{array}$ | $\begin{array}{r} 5,244,329 \\ 76,072 \end{array}$ | $2,088,119$ 124,109 | $\begin{array}{r} 3,519,436 \\ 182,786 \end{array}$ | $\begin{aligned} & 167,504 \\ & 525,005 \end{aligned}$ | $\begin{aligned} & 5,110,819 \\ & 2,003,469 \end{aligned}$ | $\begin{aligned} & 434,867 \\ & 174,399 \end{aligned}$ |
| C. Total compiled receipts 4 | 789, 864, 347 | 352, 871,966 | 350, 399, 180 | 778, 708, 436 | 260, 435, 846 | 2, 328, 050, 276 | 455, 766, 180 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Compensation of officers | $\begin{array}{r} 628,527,654 \\ 22,417,804 \\ 21,796,722 \\ 12,367,858 \\ 7,865,386 \\ 26,476,404 \\ 18,371,009 \\ 120,141,571 \end{array}$ | $\begin{array}{r} 264,433,014 \\ 6,603,162 \\ 18,440,831 \\ 4,201,300 \\ 1,368,411 \\ 16,647,757 \\ 861,478 \\ 49,954,558 \end{array}$ | $\begin{array}{r} 220,862,993 \\ 21,864,291 \\ 5,027,843 \\ 1,769,752 \\ 3,701,245 \\ 8,804,886 \\ 36,516 \\ 120,223,122 \\ \hline \end{array}$ | $\begin{array}{r} 586,960,458 \\ 13,810,210 \\ 17,518,819 \\ 7,277,386 \\ 5,860,975 \\ 34,411,534 \\ 17,125,359 \\ 151,825,727 \end{array}$ | $\begin{array}{r} 200,377,787 \\ 10,517,216 \\ 6,324,395 \\ 2,864,073 \\ 2,370,688 \\ 13,70,825 \\ 5768,903 \\ 55,267,378 \\ \hline \end{array}$ | $\begin{array}{r} 1,900,542,060 \\ 53,937,067 \\ 37,511,816 \\ 25,123,879 \\ 17,453,514 \\ 84,671,700 \\ 678,113 \\ 455,992,423 \\ \hline \end{array}$ | $\begin{array}{r} 337,292,127 \\ 20,340,680 \\ 8,29,859 \\ 3,842,902 \\ 5,944,107 \\ 11,650,416 \\ 1100,474 \\ 123,845,100 \end{array}$ |
| Interest paid |  |  |  |  |  |  |  |
| Taxes paid other than inco |  |  |  |  |  |  |  |
| Bad debts. |  |  |  |  |  |  |  |
| Depreciation |  |  |  |  |  |  |  |
| Depletion |  |  |  |  |  |  |  |
| Miscellaneous deduc |  |  |  |  |  |  |  |
| E. Total statutory deductions | 857,964, 408 | 362,510, 511 | 382,290, 748 | 834, 795,468 | 292, 261, 265 | 2, 575,910, 572 | 511, 335,665 |
|  | 68,100,061 | $9,638,545$$5,320,401$ | 31, 891, 568 | 56, 087,032 | 31, 825,419 | 247, 860, 296 | 55, 569,485 |
| 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. |  |  | 2,212,228 | 3,702, 222 |  | 7,114,288 | 609, 266 |
| H. Statutory deficit. | 71,492,903 | 14,958,946 | 34, 103, 796 | 59,789,254 | 32,517,928 | 254, 974, 584 | 56, 178751 |
| Cash and stock dividends distributed: 0 Cash dividends. |  | $\begin{array}{r} 12,412,226 \\ 14,476 \end{array}$ | $\begin{array}{r} 1,946,979 \\ 243,635 \\ \hline \end{array}$ | $\begin{array}{r} 9,716,921 \\ \quad 447,812 \\ \hline \end{array}$ | $\begin{array}{r} 2,639,418 \\ 598,728 \\ \hline \end{array}$ | $\begin{array}{r} 22,941,045 \\ 1,417,575 \\ \hline \end{array}$ |  |
| Stock dividends. | $\begin{array}{r}12,203,908 \\ 681,161 \\ \hline\end{array}$ |  |  |  |  |  | $\begin{aligned} & 3,992,286 \\ & 1,226,384 \end{aligned}$ |
| Total dividends distributed | 12,885,069 | 12, 426, 702 | $2,190,614$ | 10, 164, 733 | 3,233,146 | 24,358, 620 | 5, 218, 670 |

Table 14.a-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; 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


Revised items in income statement showing analysis of compiled receipts and statutory deductions-Corporation returns-Statistics of In come for 1927

PART 1. ALL CORPORATIONS (TABLE 14)

|  | Original figures | Revised figures |
| :---: | :---: | :---: |
| Aggregate: |  |  |
| Cash dividends | \$6, 423, 796, 371 | \$6, 423, 176, 206 |
| Total cash and stock dividends | 7, 126, 297, 616 | 7, 125, 677,451 |
| Agriculture and related industries: |  |  |
|  | 7, 833, 749 | 9, 053, 541 |
| Compiled net profits after deducting t | 18,211, 191 | 16, 991, 399 |
| Total manufacturing: |  |  |
| Total tax | 508, 410, 878 | 507,734,510 |
| Compiled net profits after deducting tax | 3, 049, 686,475 | 3, 050, 362, 843 |
| Cash dividends | 2, 603, 261, 289 | 2, 602,641, 124 |
| Total cash and stock dividends | 2, 851, 275, 127 | $2,850,654,962$ |
| Chemicals and allied substances: |  |  |
| Total tax | 65, 210, 503 | 64, 766, 664 |
| Compiled net profits after deducting tax | 523, 010, 709 | 523, 454, 548 |
| Metal and metal products: |  |  |
| Total tax. | 198, 298, 819 | 198, 066, 290 |
| Compiled net profits after deducting tax | 1,167,994,692 | 1, 168,227, 221 |
| Cash dividends...- | 1957, 502, 645 | 956, 882, 480 |
| Total cash and stock dividends | 1, 034, 275, 358 | 1, 033, 655, 193 |
| Transportation and other public utilities:  <br> Statutory deductions-  |  |  |
|  |  |  |
| Interest paid. | 1, 306, 908, 140 | 1, 306,870,954 |
| Taxes paid other than income tax | 619, 995, 200 | 619,994, 134 |
| Depreciation. | 793, 504, 223 | 793, 424, 627 |
| Miscellaneous deductions | 10, 433, 409, 133 | 10, 433, 356, 274 |
| Total statutory deductions | 13, 201, 481, 721 | 13, 201, 311, 014 |
| Compiled net profits | 1, 964, 130, 119 | 1, 964, 300, 826 |
| Statutory net income. | 1, 391, 236,927 | 1, 391, 407, 634 |
| Statutory net income after deducting net loss for prior year | 1, 378, 917, 240 | 1, 379, 087, 947 |
| Compiled net profits after deducting tax | 1,753, 252, 223 | 1,753, 422, 930 |

PART 2. CORPORATIONS REPORTING NET INCOME (TABLE 14)

| Chemicals and allied substances: |  |
| :--- | ---: | ---: |
| Total tax |  |
| Compiled net profits after deducting tax |  |

PART 3. CORPORATIONS REPORTING NO NET INCOME (TABLE 14)

| Aggregate: |  |  |
| :---: | :---: | :---: |
| Cash dividends | \$641, 312, 732 | \$637, 700, 633 |
| Total cash and stock dividends. | 701, 636, 076 | 698, 023,977 |

'Table 15.-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; also net profit, net income, tax, and profil after deducting tax; distributed by major industrial groups and expressed as percentages of the total of such receipts as compiled

ALL CORPORATIONS
[Income returned for the calendar year ended Dec. 31, 1928 ${ }^{1}$ ]

| Distribution | Industrial divisions |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | $\begin{gathered} \text { Aggre- } \\ \text { gate } \end{gathered}$ | Agriculture and related industries | $\begin{gathered} \text { Mining } \\ \text { and } \\ \text { quarrying } \end{gathered}$ | Manufacturing |  |  |  |  |  |  |  |
|  |  |  |  | Total manufacturing | Food products, beverages, and tobacco | Textiles and textile products | Leather and leather products | Rubber and related products | $\begin{aligned} & \text { Lumber } \\ & \text { and } \\ & \text { wood } \\ & \text { products } \end{aligned}$ | Paper, pulp, and products | $\begin{aligned} & \text { Printing } \\ & \text { and } \\ & \text { publish- } \\ & \text { ing } \end{aligned}$ |
|  |  |  |  |  |  |  |  |  |  |  |  |
|  | 71. 23 | 80.15 37.36 | 86.26 30.69 | 95.54 24.28 | 97.89 18.02 | 97.83 18.8 | ${ }_{17.57}^{97.87}$ | 97.35 81.13 | 95. 99 | 96. 27 | 91.47 |
| Gross profits from operations other than amounts repor as gross sales | 6. 55 | 12.11 | - 6.76 | 24.28 1.59 | 10.0 | 10.82 47 | 17.07 | 21.13 | 23.85 | - 2.80 | 34.42 |
| Interest | 2.84 | 1.18 | . 96 | $\stackrel{.}{ } .57$ | . 57 | . 31 | . 27 | 44 | .57 | $\stackrel{1}{1} 05$ | . 43 |
| Miscellaneous receipts. | 17.80 | 5.25 | 4. 13 | 1. 46 | . 76 | 1.13 | 1.12 | 1. 23 | 2. 10 | 1. 28 | 1.87 |
| B. Receipts, tax-exempt income: |  |  |  |  |  |  |  |  |  |  |  |
| Dividends on capital stock of domestic corporations. Interest on Federal, State, and municipal bonds.... | 1.21 .37 | 1.15 .16 | 1.60 .20 | .70 .14 | . 21 | .15 <br> .11 | .17 .06 | . 66 | .30 .09 | .91 .09 | 1.08 .14 |
| C. Total compiled receipts ${ }^{3}$ | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 | 100.00 |
| D. Statutory deductions: |  |  |  |  |  |  |  |  |  |  |  |
| Cost of goods sold. | 55.28 | 50.20 | 59.79 | 72.34 | 80.24 | 79.51 | 80.67 | 76.78 | 73.41 | 71.37 | 59.98 |
| Compensation of officers | 2.03 | 2. 80 | 1.54 | 1.65 | . 91 | 2.38 | 2.05 | . 74 | 2.64 | 2.07 | 4.38 |
| Interest paid ----------------- | 2.90 | 3.58 | 2.76 | 1.05 | . 93 | . 92 | . 75 | 1.83 | 1.71 | 2.09 | 1.10 |
| Taxes paid other than income tax | 1.40 | 3. 03 | 2.22 | . 85 | . 51 | . 72 | . 51 | . 64 | 1.35 | 1.12 | . 80 |
| Bad debts.- | . 51 | . 53 | . 32 | . 37 | . 21 | . 38 | . 49 | . 64 | . 73 | . 26 | . 78 |
| Depreciation. | 2. 288 | 4.17 | 5.74 | 2.47 | 1.47 | 1.93 | 1.07 | 2. 36 | 2.76 | 3.63 | 2. 16 |
| Depletion....---.-.----- | . 33 | 1. 28 | 5.89 | . 38 | . 01 | . 01 | . 04 | . 01 | 1.98 | . 13 | . 01 |
| Miscellaneous deductions. | 28.47 | 29.43 | 16.36 | 14.24 | 11. 53 | 11.40 | 11.32 | 16.41 | 12. 54 | 12.33 | 21.77 |
| E. Total statutory deductions. | 93, 20 | 95.02 | 94.62 ( | 93.35 | 95.81 | 97.25 | 96.90 | 99.41 | 97.12 | 93.00 | 90.98 |


| F. Compiled net profits $\qquad$ <br> G. Deduction from net profits to arrive at net income as defined in revenue act: <br> Tax-exempt interest and dividends received on capital stock of domestic corporations. $\qquad$ | $\begin{array}{r}6.80 \\ \hline 23.38\end{array}$ | 4.98 26.17 | 5.38 35. 28 | 6.65 12.72 | 4.19 6.35 | 2.75 9.13 | 3.10 7.52 | .59 116.31 | 2.88 13.73 | 7.00 14.37 | 9.02 13.45 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| H. Statutory net income <br> I. Net loss for prior year deducted by concerns reporting net income for 1928. | 76.62 2.80 | 73.83 13.20 | 64.72 9.90 |  | 93.65 2.84 | $\begin{array}{r} 90.87 \\ 6.37 \end{array}$ | $\begin{array}{r}92.48 \\ 3.24 \\ \hline\end{array}$ | $\begin{array}{r} { }^{6} 16.31 \\ 17.00 \end{array}$ | $\begin{aligned} & 86.27 \\ & 10.26 \end{aligned}$ | $\begin{array}{r} 85.63 \\ 1.64 \end{array}$ | 86.55 1.88 |
| © J. Statutory net income (H) after deducting net loss for prior year (I). | 73.82 | 60.63 | 54.82 | 84.66 | 90.81 | 84.50 | 89.24 | ${ }^{6} 33.31$ | 76.01 | 83.99 | 84.67 |
| K. Total tax | 11.03 | 19.90 | 18.99 | 12.16 | 12. 20 | 18.23 | 16.65 | 62.54 | 18.56 | 11.38 | 11. 28 |
| L. Compiled net profits (F) after deducting tax (K) | 88.97 | 80.04 | 81.01 | 87.84 | 87.80 | 81.77 | 83.35 | 37.46 | 81.44 | 88.62 | 88.72 |

TABLE 15.-Corporation returns-Income statement showing analysis of compiled receipts and statutory deductions; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of the total of such receipts as compiledContinued

Q. 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

| 27.07 | 4.94 | 6.38 | 15. 10 | 13.84 | 26.93 | 13.98 | 23. 58 | 42.84 | 478.89 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 72.93 | 95. 06 | 93.62 | 84.90 | 86.16 | 73.07 1.30 | 86.02 4.07 | 76.42 8.18 | 57.16 2.58 |  |
| 71.56 | 92.74 | 91.22 | 80.16 | 76. 74 | 71,77 | 81.95 | 68.24 | 54.58 | ${ }^{6} 401.73$ |
| 9. 16 | 13.47 | 12.55 | 13. 18 | 14.87 | 9.43 | 12.20 | 15. 29 | 8. 68 | 39.32 |
| 90.84 | 86.53 | 87.45 | 86.82 | 85. 13 | 90.57 | 87.80 | 84.71 | 91.32 | 60.68 |

${ }^{2}$ Difference between gross sales and "cast of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in schedule 1 , is not inciuded.
${ }^{4}$ Includes for a limited number of returns the cost of securities purchased for customers.
Includes special nonexpense deductions of life insurance companies.
6 Deficit.

Table 16.-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, net loss for prior year, and income tax; also inaclive corporations reporting no income data
[Income returned for the calendar year ended Dec. 31, 192× 1


| 13 | Sugar-Beet, cane, maple, and products | 187 | 99 | 664, 522, 118 | 53, 605, 609 | 2, 412, 205 | 6,023, 408 | 74 | 130, 778, 578 | 13,963,825 | 14 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 14 | Soft drinks-Wine, cereal beverages, mineral water, brewing, and distilling | 2,276 | 1,155 | 359, 419, 205 | 58, 066, 114 | 1,379,750 | 6, 523,015 | 983 | 86,998,527 | 11,323,033 | 138 |
| 15 | Tobacco, cigarettes, cigars, snuft, ete ${ }^{3}$ - - ---- | 439 | 238 | 1, 180, 870,479 | 121, 677,829 | 148, 324 | 14,548, 325 | 181 | 19, 122,492 | 2, 147, 181 | 20 |
| 16 | Other food products-Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc. $\qquad$ | 5,243 | 3,439 | 2, 296,990, 858 | 136,379,739 | 2,077,669 | 15,448, 310 | 1,591 | 318, 827, 592 | 15, 490, 533 | 213 |
|  | 'Total food products, beverages, and tobacco | 15,404 | 9,082 | 12, 732, 301, 753 | 639, 770, 167 | 16,969,756 | 72, 930, 438 | 5,586 | 1,516, 525, 820 | 79, 965, 204 | 736 |
|  | Textiles and textile products- |  |  |  |  |  |  |  |  |  |  |
| 17 | Cotton goods-Dress goods, plain cloth, etc., napping, and dyeing | 1,005 | 483 | 912, 355, 255 | 49, 247, 721 | 2,841,754 | 5,558, 112 | 501 | 455,005, 073 | 38, 666,339 | 21 |
| 18 | Woolen and worsted goods-W ool yarn, wool carpets, wool pulling, etc |  |  |  |  |  |  |  |  |  |  |
| 19 | wool carpets, wool pulling, etc Silk and rayon goods-Silk fabrics, spin- | 629 | 291 | 395, 375, 062 | 18, 719, 577 | 1,356, 137 | 2,043, 351 | 295 | 297, 876, 300 | 19,799, 428 | 43 |
|  |  | 843 | 460 | $627,580,159$ | 74, 200, 030 | 1, 814, 182 | 8, 618,708 | 360 | 264, 440,675 | 14, 742,372 | 23 |
| 20 | Carpets, floor coverings, composition floor covering, tapestries, etc. | 164 | 91 | 188, 841, 809 | 13, 774,735 | 203,692 | 1,612,568 | 68 | 29, 794, 034 | 4, 030, 208 | 5 |
| 21 | Textiles n. e.s. ${ }^{2}$ cord, felt, fur, hospital and surgical supplies, linen, and other textiles, etc | 3,465 | 1,946 | 1, 085, 864, 208 | 76,486, 116 | 3,623,945 | 8,469, 722 | 1,450 | 376, 546,363 | 31,082, 216 | 69 |
| 22 | Clothing - Custom - made, factory-made, coats, underwear, millinery, and clothing, n. e . ${ }^{2}$ | 7,221 | 4,086 | 1,085,804, 208 | 02 | 09 | 8, $7,839,591$ | 2,999 | 582, 690, 052 | 6, 307 | 136 |
| 23 |  | 1,181 | 719 | 638, 160,051 | 46, 184, 711 | 1,829, 135 | 5, 213, 359 | 425 | 128, 027, 850 | 12, 741, 726 | 37 |
|  | Total textiles and textile p | 14,508 | 8,076 | 5, 702, 986, 155 | 351, 849, 592 | 13, 748, 454 | 39, 355, 411 | 6,098 | 2, 134, 380, 347 | 155, 728, 596 | 334 |
| 24 | Leather and leather productsBoots, shoes, slippers, etc. | 1,273 | 695 | 846, 5 | 55, 355, 077 | 912 | 6, 454, 213 | 534 | 240, 264, 071 | 16,627,967 | 44 |
| 25 | Other leather products- |  |  |  |  |  |  |  |  |  |  |
|  | diery, harness, trunks, finishing and tanning leather, ets. | 1,167 | 667 | 478, 750, 386 | 22,070,198 | 820,697 | 2, 438, 227 | 481 | 156, 250, 197 | 11,409,997 | 19 |
|  | Total leather and leather products... | 2,440 | 1,362 | 1, 325, 306, 342 | 77, 425, 275 | 1, 732, 849 | 8,892, 440 | 1,015 | 396, 514, 268 | 28, 037, 964 | 93 |
| 26 | Rubber and rubber productsTires and tubes, etc. | 172 | 48 | 727, 846, 179 | 25,728. 232 | 838, 88 | 2,996, 857 | 106 | 424, 834, 749 | 42, 578,846 | 18 |
| 27 | Other rubber goods-Boots, shoes, hose, and artificial rubber $\qquad$ | 400 | 221 | 171, 672, 184 |  | 501, 129 |  | 159 | 21, 379, 583 | 2,812,130 | 3 |
| 28 | Bone, celluloid, and ivory products.......- | 151 | 21 80 | 172, 529, 259 | 2, 624,605 | 59,977 | 293, 739 | 66 | 7,907, 351 | -596, 240 |  |
|  | Total rubber and related produc | 723 | 349 | 932,047, 622 | 44, 644, 531 | 1,399,991 | 5, 149, 327 | 331 | 454, 121, 683 | 45, 987, 216 | 43 |
|  | lumber and wood products- |  |  |  |  |  |  |  |  |  |  |
| 30 | Other wood products-Carriages and |  |  |  |  |  |  |  |  |  | $1 \times 1$ |
|  | wagons, furniture, baskets, etc...-...-- | 4,229 | 2,356 | 1,038, 157, 208 | 71,399,024 | 3, 363,792 | 7,727, 361 | 1,770 | 324, 571, 719 | 25, 675, 146 | 103 |
|  | Total lumber and wood products. | 7,947 | 4,290 | 2, 052, 903, 133 | 142, 196, 658 | 8,407, 881 | 15,210,317 | 3,367 | 789, 281, 339 | 71,492,903 | 290 |

[^43]TABLE 16.-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, net loss for prior year, and income tax; also inactive corporations reporting no income data-Continued

| $\dot{\stackrel{\circ}{z}}$ | Industries | Total number of returns | Corporations reporting net income |  |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number of returns | Gross income | Net income | Net loss for prior year | Income tax | Number of returns | Gross income | Deficit |  |
| 31 | Manufacturing-Continued. |  |  |  |  |  |  | 678 |  |  |  |
| 32 | Printing and publishing | 11,127 | 7,070 | 2, 329, 669, ${ }^{\text {102 }}$ | 243, 649,962 | 4, $4,560,170$ | 27, 309,811 | 3,703 | 350, 275, 071 | 34, 103, 796 | 354 |
| 33 | Chemicals and allied substances- | 651 | 347 | 5, 264,920570 | 442, 224 12j |  |  | 206 |  |  | 78 |
| 34 | Chemicals proper, acids, compounds, | 467 | 250 | 791,792,937 | 102,714, 248 | 152,691 | 12,272,447 | 180 | 32, 108, 439 | 3,486, 665 | 37 |
| 35 | Allied chemical substances- Drugs, oils, paints, soaps, and other chemical substances n. e. s. ${ }^{2}$ | 6,074 | 3,428 | 2, 518, 654, 120 | 290, 817, 535 | 3, 505, 608 | 33, 992, 042 | 2,326 | 357, 024, 359 | 30,009, 154 | 320 |
| 36 | Fertilizers..... | 309 | , 206 | 2, 197,096,043 | 12,365, 590 | 3,082, 393 | 1,084, 756 | 88 | 12, 457, 186 | 1,938, 445 | 15 |
|  | Total chemicals and allied substances | 7, 501 | 4,231 | 8, 772, 465, 670 | 848,726, 502 | 14, 826, 214 | 99, 001, 700 | 2,820 | 778, 525,650 | 59, 789, 254 | 450 |
| 37 | Stone, clay, glass, and related products.... | 4,852 | 2, 676 | 1, 394, 910, 106 | 172,006, 854 | 3, 402, 894 | 19, 770, 019 | 1,933 | 259,910, 841 | 32, 517,928 | 243 |
| 38 | Metal products and processes-- <br> Iron and steel-Products of blast furnaces, rolling mills, foundries, etc..... | 2,830 | 1,895 | 4,913, 248, 504 | 363, 319, 122 | 7,809,587 | 42, 368, 067 | 831 | 319, 224, 825 | 24, 713, 711 | 104 |
| 39 | Locomotives and railroad equipment...- | 187 | 101 | 298, 512,501 | 25, 362, 314 | 387, 262 | 2,972,939 | 72 | 93, 189, 705 | 12, 222,018 | 14 |
| 40 | Motor vehicles, complete or part........- | 1.122 | 560 | 4,598, 926,939 | 452, 856, 346 | 11,426, 309 | 53, 045,605 | 481 | 840, 961,848 | 98, 654, 718 | 81 |
| 41 | Factory machinery-Food-production machinery, leather, metal, paper, printing, textile, and woodworking machinery- | 1,402 | 843 | 628,013, 050 | 78,670, 032 | 1,772,100 | 9, 196, 905 | 499 | 103, 987, 816 | 13, 427, 113 | 60 |
| 42 | Agricultural machinery and equipment..---- | 1,478 | 254 | 651, 520, 536 | 104,090, 829 | 664, 838 | 12, 407, 684 | 191 | 30, 658, 901 | 6,529,554 | 33 |
| 43 | Electrical machinery and equipment.....--- | 1,231 | 721 | 1, 299, 890, 249 | 160, 122, 170 | 2,791, 199 | 18, 729, 772 | 447 | 73, 113, 350 | 10,537, 696 | 63 |
| 44 | Miscellaneous machinery--Building and construction, gas, and mining machinery |  |  |  |  |  |  |  |  |  |  |
|  |  | 3,003 | 1,721 | 1,299, 416, 767 | 148, 380, 592 | 3,672, 577 | 17, 132, 856 | 1, 100 | 251, 356, 409 | 22, 430, 746 | 182 |
| 45 | Household equipment, etc. | 1,101 | 552 | - $475,120,549$ | 70,323, 211 | 544, 273 | 8, 294, 312 | 485 | 105, 949, 105 | 15, 002, 022 | 64 |
| 46 | Office equipment, etc. | 367 | 217 | 452, 613, 248 | 57. 895, 710 | 806,352 | 6, 359, 451 | 124 | 12, 328, 111 | 2, 894, 091 | 26 |
| 47 | Metal building material and equipment... | 1,707 | 897 | 762, 242, 109 | 74,783, 510 | 2, 186, 080 | 8,635, 779 | 733 | 148,410, 636 | 15, 659, 745 | 76 |
| 48 | Hardware, tools, etc...-...............-. | 2,376 | 1,482 | 1,074, 434,955 | 161,969,712 | 4, 552, 119 | 18, 554, 498 | 784 | 139, 344,564 | 12, 785, 877 | 110 |
| 49 | Precious-metal products and processes, jewelry, etc. | 887 | 547 | 353, 957, 303 | 27, 293, 816 | 1,957, 219 | 2,936,054 | 325 | 46, 871, 586 | 4,209, 834 | 15 |

50 Other metals, products, and processes,

Miscellaneous manufacturing-

canoes, etc. ai-ants, optical goods
Airplanes, airships, seaplanes, etc.........................
Total miscellaneous manufacturing..
Grand total manufacturing
Construction:
Building and construction above ground-
Installing machinery, moving, wrecking,
Other construction underground and on
Other construction underground and on

Ship building and repairing
Total construction
Transportation and other public utilities:
Transportation and related activities-
Electric railways; Pullman cars: refrig erator, stock, poultry, and fruit cars, and lessors..
Water transportation and related branches-Ocean and fresh-water lines, canals, docking, drawbridge ing, wharfing, and lessors-................ Aerisl transportation.
auto bus lines, tavicabs, and sight-see ing companies. Cartage and storage, food storage, packing and shipping, and other local


Total transportation and related
activities...-................................

| 4,004 | 2,462 | 2,039, 998, 847 | 184, 936, 141 | 3, 893,622 | 21, 204, 513 | 1,407 | 160,049, 951 | 15, 907, 459 | 135 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 20,695 | 12,252 | 18,847, 895, 617 | 1,910,003, 535 | 42, 463, 537 | 221, 838,435 | 7,479 | 2, 326, 046, 807 | 254, 974, 584 | 964 |
| 367 | 161 | 179, 992, 771 | 23, 188, 188 | 753, 041 | 2,677,657 | 177 | 41,077, 171 | 7,128,546 | 29 |
| 7,919 201 | 4,070 43 | $\begin{array}{r} 1,758,009,263 \\ 55,749,057 \end{array}$ | $159,399,351$ $13,411,359$ | $\begin{array}{r}6,796,547 \\ \hline 264,558 \\ \hline\end{array}$ | $17,451,145$ $1,572,798$ | 3,277 102 | $407,410,554$ $7,104,056$ | $46,552,201$ $2,498,004$ | 572 56 |
| 8,487 | 4, 274 | 1,993, 751,091 | 195, 998, 898 | 7, 814, 146 | 21, 701, 600 | 3, 556 | 455, 591, 781 | 56, 178, 751 | 657 |
| 95,777 | 55,007 | 57,458, 958, 875 | 4, 744, 261, 484 | 117, 311, 215 | 544, 936, 610 | 36, 566 | 9, 813, 969, 501 | 833, 735, 142 | 4,204 |
| 12,925 | 6,984 | 1,138,033, 597 | 69, 297, 579 | 3, 826, 383 | 6,454, 818 | 5,026 | $375,245,267$ | 32, 728,384 | 915 |
| $\begin{array}{r} 5,569 \\ 276 \end{array}$ | 3,052 143 | $\begin{array}{r} 1,110,825,026 \\ 68,327,694 \end{array}$ | $96,556,427$ $5,051,875$ | $6,736,710$ 319,817 | $\begin{array}{r} 10,180,478 \\ 539,900 \end{array}$ | 1,977 114 | $\begin{array}{r} 235,593,503 \\ 50,249,947 \end{array}$ | $\begin{array}{r} 32,378,783 \\ 6,261,941 \end{array}$ | 540 19 |
| 18,770 | 10,179 | 2, 317, 186, 317 | 170, 905, 881 | 10, 882, 910 | 17, 175, 226 | 7,117 | 661, 088, 717 | 71, 369, 108 | 1,474 |
| 619 | 313 | 6. $867,866,078$ | 714,919, 002 | 9, 597, 131 | 84, 584,974 | 248 | 383, 140,627 | 38, 583, 774 | 58 |
| 966 | 481 | 749,412,972 | 133, 956, 448 | 675, 794 | 15,903, 536 | 313 | 238, 987, 137 | 29,486,027 | 172 |
| 1,846 474 | 1,055 136 | $\begin{array}{r} 381,490,530 \\ 11,085,154 \end{array}$ | $47,141,150$ $2.513,114$ | 4, 361,111 221,850 | $4,930,120$ 253,619 | 626 274 | $104,036,119$ $6,805,742$ | $17,642,390$ $1,789,173$ | 165 64 |
| 2,093 | 1,063 | 147, 522, 278 | 11, 577, 419 | 582,096 | 1,127, 438 | 884 | $69,554,050$ | 6, 446, 948 | 146 |
| 7,873 | 4,863 | 761, 327, 273 | 54, 477, 099 | 2, 104, 894 | 5,356,720 | 2, 573 | 157, 564, 845 | 17, 205, 619 | 437 |
| 13,871 | 7,911 | 8,918, 704, 285 | 964, 584, 232 | 17, 542, 876 | 112, 156, 407 | 4,918 | 960, 088, 520 | 111, 153, 928 | 1.042 |

Table 16.-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, net loss for prior year, and income tax; also inactive corporations reporting no income data-Continued

|  | Industries | Total number of returns | Corporations reporting net income |  |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Number of returns | Gross income | Net income | Net loss for prior year | Income tax | Number of returns | Gross income | Deficit |  |
| 63 | Transportation and other public utilities-Con. Other public utilities- <br> Electric light and power companies, and combined electric-light and gas companies | 1,690 | 998 | \$2, 011, 153, 313 | \$359, 821, 262 | \$4,093, 667 | \$42,518, 136 | 354 | \$286, 255, 67y | \$27, 595, 455 | 338 |
| 64 | Gas companies, artificial and natural.-- | 568 | 313 | 422, 708, 436 | 66, 649, 036 | 342, 261 | 7,911,982 | 191 | 60, 124, 091 | 7,887, 435 | 64 |
| 65 | Telephone and telegraph companies. | 4,334 | 2. 876 | 1. $865,984,252$ | 272, 065, 360 | 123, 935 | 32. 247.726 | 1,057 | 18,428, 82.5 | 3,322, 480 | 401 |
| 66 | Radio broadcasting companies. | 141 | 69 | 114, 302, 151 | 22, 667, 047 | 445, 701 | 2, 654,263 | 61 | 3,992,953 | 736,066 | 11 |
| 67 | Water companies..- | 1,682 | 1,068 | 75, 893, 265 | 18,054, 198 | 833, 270 | 1, 884, 323 | 108 | 6,170, 276 | 1,716, 182 | 206 |
| 68 | All other public utilities-Terminal stations, pipe lines, toll bridges and toll roads, irrigation systems, etc........ | 1,376 | 647 | 855,029,657 | 109, 246, 414 | 5,727,001 | 12, 308, 596 | 433 | 203, 074, 436 | 20, 758, 228 | 296 |
|  | Total public utilities. | 9, 791 | 5,971 | 5,345, 071, 074 | 848, 503, 317 | 11,565,835 | 99, 525, 026 | 2,504 | 578, 046, 260 | 62, 015,846 | 1,316 |
|  | Total transportation and other public utilities | 23. 662 | 13, 882 | 14, 263, 775, 359 | 1, 813, 087, 549 | 29, 108, 711 | 211, 681, 433 | 7,422 | 1,538, 134, 780 | 173, 169,774 | 2,358 |
|  | Trade: |  |  |  |  |  |  |  |  |  |  |
| 69 | Wholesale | 22,705 | 14,990 | 12, 679, 795, 287 | 334, 131, 507 | 14, 552, 901 | 34, 659, 454 | 7, 290 | 3,087, 392,084 | 96,556,021 | 425 |
| 70 | Retail. | 75,045 | 44.737 | 14, 864, 988,870 | 631, 537, 830 | 16, 068, 551 | 63, 875, 724 | 28, 243 | 3, 395, 911, 663 | 172,006, 811 | 2,065 |
| 71 | Wholesale and reta | 9,958 | 6,796 | 3, 813, 043, 878 | 139,902, 186 | 4, 274,904 | 14, 673, 080 | 3,080 | 1, 011, 385, 876 | 31, 629, 709 | 102 |
| 72 | Commission. | 6,439 | 3,824 | 1,658,772,811 | 61,443, 389 | 3, 448, 385 | 6,240,333 | 2, 403 | 378, 943, 762 | 18, 085, 174 | 219 |
| 73 | Ali other trade-Auto wreckers, film exchange, pneumatic tubes, trading stamps, garages for storage, repair service, ete | 15,619 | 9,398 | 1, 807, 812, 804 | 76,847,189 | 3, 792, 483 | 6.883, 772 | 5,606 | 505, 987, 062 | 37, 236, 656 | 615 |
|  | Total trade. | 129, 766 | 79.745 | 34, 824, 463, 650 | 1, 246, 862, 101 | 42, 137, 224 | 126, 332, 363 | 46,602 | 8,379, 620, 477 | 355, 514, 371 | 3,419 |
|  | Service: |  |  |  |  |  |  |  |  |  |  |
| 7 | Domestic service-Laundries, hotels, restaurants, etc. | 12, 203 | 6,390 | 1, 131, 975, 750 | 75, 111, 872 | 4, 110, 809 | 7, 316, 648 | 5, 318 | 542, 740, 136 | 58, 349, 862 | 495 |
| 75 | Amusements- <br> Theaters, legitimate, vaudeville, etc | 1,073 | 433 | 137,014, 051 | 9, 594, 943 | 591, 512 | 1,021, 734 | 503 | 67,741,658 | 11, 442, 775 | 137 |
| 76 | Motion-picture producers...............-- | 265 | 106 | 219, 254, 107 | 19,245, 649 | 2, 638, 822 | 1, 938, 149 | 100 | 11, 011,944 | 2, 136,587 | 59 |



Footnote No. 3, referred to under serial Nos. 14, 15, and 16,-supra.
Revision of data in Statistics of Income for 1927

| Industries | Totalnumberof reeturns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\left\|\begin{array}{c} \text { Number } \\ \text { of re: } \\ \text { turns } \end{array}\right\|$ | Gross income | Net income | Net loss for prior year | Income tax | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of re- } \\ \text { turns } \end{gathered}\right.$ | Gross income | Deficit |  |
| Soft drinks-Wine, cereal beverages, mineral water, brewing and distilling <br>  | 2, 1614 | $1,113$ | $\begin{array}{r} \$ 349,749,781 \\ 1,177,776,887 \end{array}$ | $\$ 60,821,711$ $124,774,568$ | $\begin{array}{r} \$ 618,669 \\ 327,215 \end{array}$ | $\begin{aligned} & \$ 7,955,069 \\ & 16,744,972 \end{aligned}$ | $\begin{gathered} 940 \\ 169 \end{gathered}$ | $\begin{array}{r} \$ 78,452,450 \\ 23,525,477 \end{array}$ | $\$ 13,561,264$ 2, 474, 646 | $\begin{gathered} 108 \\ 15 \end{gathered}$ |
| tutes, cereals, | 5,512 | 3,690 | 2, 235, 424, 295 | 129, 278,361 | 3,041, 177 | 16.398, 290 | 1,623 | 301, 989, 541 | 14, 747, 080 | 199 |

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income: and the number of returns of inactive corporations reporting no income data; also grand totals for prior years

AGRICULTURE AND RELATED INDUSTRIES

| States and Territories | Totalnumber of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo incone data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number } \begin{array}{c} \text { of } \\ \text { returns } \end{array} \end{aligned}$ | Gross income ${ }^{1}$ | Net income | Tax | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Alabama. | 63 | 28 | \$1, 165, 659 | \$160, 110 | \$11,745 | 28 | \$589, 727 | \$175, 521 | 7 |
| Alaska. | 11 | 5 | 229,901 | 8,737 |  | 4 | 24,667 | 16, 915 | 2 |
| Arizona... | 143 | 64 | 4, 834, 923 | 960,509 | 84,751 | 59 | 1,968,304 | 615,558 | 20 |
| Arkansas. | 84 | 32 | 5, 024, 278 | 213, 073 | 15,765 | 43 | 1, 011, 644 | 656,146 | 9 |
| California, | 1,279 | 585 | 67, 712, 006 | 12,770, 651 | 1, 280,474 | 620 | 32,508, 248 | 8,720. 317 | 74 |
| Colorado. | 359 | 164 | 9,171,570 | 1, 474, 141 | 136,457 | 148 | 1, 845, 030 | 884, 259 | 47 |
| Connecticut | 100 | 45 | 16,240,623 | 1,921, 904 | 220,375 | 46 | 2, 966,001 | 480, 648 | 9 |
| Delaware. | 44 | 23 | 3,497,595 | 225, 329 | 22,873 | 18 | , 390, 856 | 113, 036 | 3 |
| District of Columbia | 21 | 7 | 1, 000,468 | 44, 739 | 4,083 | 11. | 1,065, 792 | 85, 119 | 3 |
| Fiorida.-.- | 486 | 177 | 12,954, 450 | 1,613, 346 | 109, 655 | 237 | 5, 554, 468 | 2, 580, 208 | 72 |
| Georgia | 161 | 48 | 3, 232,057 | 254,755 | 12,161 | 107 | 2,490, 180 | 780, 067 | 6 |
| Hawaii. | 52 | 87 | 13, 834, 222 | 2, 177, 919 | 251, 086 | 24 | 3, 095, 547 | 232, 5554 | 1 |
| Idaho.. | 177 | 89 | 4, 963, 667 | 467,642 | 19,083 | 69 | 2,856, 324 | 539, 868 | 19 |
| Illinois. | 282 | 131 | 14,358, 014 | 1,187,359 | 115, 022 | 123 | 6,518, 709 | 1,530, 092 | 28 |
| Indiana | 171 | 76 | 3, 134, 970 | 530,571 | 52,354 | 77 | 1, 144,453 | 245, 112 | 18 |
| Iowa... | 129 | 72 | 3,913,449 | 446, 358 | 43, 767 | 43 | 1,113,739 | 175, 628 | 14 |
| Kansas | 50 | 26 | 1,727, 975 | 91, 679 | 890 | 22 | 480,087 | 83, 567 | 2 |
| Kentucky. | 58 | 28 | 1,918, 416 | 125,669 | 10, 053 | 24 | 561, 107 | 215,473 | 6 |
| Louisiana.. | 262 | 96 | 17, 708, 216 | 1, 595, 297 | 186, 414 | 145 | 6, 135, 010 | 2, 227, 879 | 21 |
| Maine.. | 122 | 4 I | 2, 103, 691 | 308, 589 | 28,528 | 73 | 2,561,435 | 884,874 | 8 |
| Maryland. | 79 | 30 | 1, 386, 717 | 196,002 | 15,644 | 43 | 965,214 | 229, 061 | 6 |
| Massachusetts | 310 | 159 | 171, 586, 691 | 23, 955,954 | 2, 824, 164 | 137 | 4,091,588 | 918,923. | 14 |
| Michigan.. | 291 | 124 | 9,785, 725 | 1,103, 147 | 100, 397 | 136 | 3, 581, 189 | 1,347, 975 | 31 |
| Minnesota | 267 | 111 | 5, 911,799 | 863, 741 | 71, 262 | 105 | 1,383, 272 | 621,344 | 51 |
| Mississippi | 65 | 29 | 4, 280, 391 | 236, 408 | 17, 535 | 32 | 1, 211,229 | 322, 824 | 4 |
| Missouri... | 196 | 59 | 6,287, 211 | 533,002 | 48,371 | 108 | 1, 649, 293 | 848, 280 | 29 |
| Montana. | 418 | 208 | 8,890,935 | 1,078, 760 | 75,451 | 144 | 3,356, 196 | 919,089 | 66 |
| Nebraska. | 117 | 66 | 6, 784, 266 | 830,007 | 84, 365 | 45 | 1, 883, 778 | 276,867 | 6 |
| Nevada. | 62 | 32 | 3,416,390 | 353, 845 | 29,980 | 25 | 1,266,658 | 255, 618 | 5 |

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

AGRICULTURE AND RELATED INDUSTRIES--Continued

| States and Territories | Total number of returns | Corporations reporting net i |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | 'ax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| New Hampshire. | 32 | 13 | \$285, 309 | \$31, 983 | \$660 | 15 | \$619,763 | \$87, 433 | 4 |
| New Jersey.... | 191 | 92 | 8, 452, 737 | 844, 923 | 30,128 | 89 | 2,396,959 | 1, 164, 430 | 10 |
| New Mexico.. | 93 | 43 | 2,558, 853 | 923,750 | 94, 819 | 30 | 1,000,129 | 396, 556 | 20 |
| New York. | 566 | 220 | 62, 086, 332 | 3,032,971 | 272, 514 | 294 | 32, 535, 476 | 6, 609,926 | 52 |
| North Carolina | 111 | 30 | 872, 333 | 62, 940 | 2,013 | 64 | 1,388,021 | 299,922 | 17 |
| North Dakota | 114 307 | 40 156 | 891,187 $14,117,220$ | 68,260 1,077429 | 1,065 90 | 62 128 | 660,807 $5,033,329$ | + 2488,649 | 12 |
| Ohio | 307 73 38 | 156 33 10 | $14,117,220$ $1,500,050$ | $1,077,429$ 76,773 | 90,487 2,671 | 128 38 | $5,033,329$ $1,643,052$ | $\begin{array}{r}1,119,535 \\ \mathbf{2 4 0 , 4 1 8} \\ \hline 1025\end{array}$ | 23 2 |
| Oregon..- | 392 | 164 | 16, 552,280 | 1,484,053 | 122, 416 | 160 | 10,368,091 | 3, 103,668 | 68 |
| Pennsylvania- | 223 | 100 | 27, 116, 389 | 1,958, 426 | 212, 287 | 102 | 4, 663,313 | 2,013,481 | 21 |
| Rhode Island. | 18 | 12 | 511,774 | 47,578 | 3,085 | 5 | 58,583 | 19,787 | 1 |
| South Carolina. | 100 | 23 | 1,126, 839 | 276,555 | 28,466 | 68 | 1,116,495 | 434,252 | 9 |
| South Dakota. | 83 | 35 | 844, 237 | 77,633 | 3,744 | 32 | 573, 390 | 80,560 | 16 |
| Tenuessee. | 100 | 36 | 6, 258, 621 | 441, 855 | 29,506 | 56 | 2, 854, 062 | 286,6.55 | 8 |
| Texas. | 306 | 145 | 8, 035, 657 | 2, 129, 286 | 224, 673 | 138 | 6, 211, 690 | 1,537,344 | 23 |
| Utah. | 198 | 113 | 5, 212, 525 | 800,337 | 72, 595 | 61 | 637, 693 | 250,980 | 24 |
| Vermont. | 26 | 10 | 622, 773 | 47,656 | 2,164 | 14 | 491, 873 | 92, 813 | 2 |
| Virginia. | 130 | 48 | 2,529,960 | 207,122 | 6,891 | 71 | 3, 881, 032 | 638,225 | 11 |
| Washington- | 599 | 230 | 49,920, 836 | 7, 201, 574 | 760,080 | 271 | 12, 397, 153 | 2,390,433 | 98 |
| West Virginia | 74 | 45 | 1, 170, 365 | 139,571 | 4,020 | 25 | 180,940 | 33, 042 | 4 |
| W isconsin.. | 400 | 137 | 8,081, 140 | 1,900,434 | 200, 284 | 198 | 3,265, 237 | 1, 104, 501 | 65 |
| W yoming. | 270 | 197 | 10,856, 856 | 1,916, 128 | 179, 377 | 62 | 2, 255, 679 | 956,590 | 11 |
| Total | 10, 265 | 4,504 | 636,640,548 | 80, 476,480 |  | 4,679 | $188,503,412$ |  | 1,082 |
| $1927{ }^{2}$ | $\begin{array}{r}9,905 \\ 10,688 \\ \hline\end{array}$ | 4,445 4,698 | $633,781,952$ $615,141,114$ | $78,577,174$ $70,811,571$ | 9,053,541 $8,175,458$ | 4,460 5,990 | $188,644,782$ $249,342,235$ | $61,893,204$ | 1,000 |
| 19252 | 9,904 | 4, 662 | 572, 214,939 | 76, 861,952 | 8, 604, 382 | 5, 242 | 221, 339,684 | 59,214, 951 |  |
| $1924{ }^{2}$ | 9,758 | 4,530 | 566, 071, 853 | 64, 229, 810 | 6, 732, 877 | 5,228 | 243, 661, 362 | 62, 497, 807 | -- .-..... |
| 19232 | 9, 360 | 3,914 | 605, 393, 833 | 92, 201, 206 | 4, 790, 743 | 5,446 | 168, 179, 305 | 49, 930, 333 |  |
| $1922{ }^{2}$ | 9,092 | 4,000 | 484, 597,004 | 62,900, 621 | 6, 622, 011 | 5, 092 | 220, 800,753 | 56,091, 157 | ...-.... |
| $1921{ }^{2}$ | 8,724 | 3,146 | 371, 039, 406 | 40.718, 192 | 6, 0001,962 | 5,578 | 304, 559, 049 | 88, 562, 898 |  |
| $1920{ }^{2}$ | 9, 186 | 3,874 | 512, 985, 173 | 71,480, 276 | 17, 170,264 | 5,312 | 212, 064, 745 | 66, 139,680 |  |

MINING AND QUARRYING


Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MINING AND QUARRYING-Continued

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data reported Number of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Virginia. | 204 | 75 | \$26, 704, 384 | \$2,971, 418 | \$339, 642 | 102 | \$14, 314, 172 | \$1, 748,727 | 27 |
| Washington | 682 | 72 | 8, 824, 126 | 1, 352, 194 | 149, 837 | 151 | 9,113, 210 | 3. 584,429 | 459 |
| West Virginia | 971 | 406 | 69, 315, 597 | 6, 745, 838 | 720, 549 | 440 | 56, 859, 085 | 8,968,615 | 125 |
| Wisconsin.- | 214 | 57 | 4, 686, 808 | 386, 443 | 30,637 | 73 | 4, 159, 532 | 464,481 | 84 |
| W yoming ---- | 170 | 60 | 7, 221, 738 | 683, 355 | 67,447 | 44 | 1, 215, 920 | 548, 030 | 66 |
| States grouped ${ }^{3}$ |  |  |  |  |  |  | 258, 878 | 66. 939 |  |
| Total | 18,793 | 5,183 | 2,501, 468, 484 | 332, 678, 721 | 36, 751, 194 | 7, 750 | 1, 087, 744, 849 | 207, 415, 745 | 5, 860 |
| $1927{ }^{2}$ | 18, 519 | 5,232 | 2,259, 850, 477 | 276, 308, 663 | 34, 898, 460 | 7, 804 | 1, 576, 985, 724 | 246, 924, 280 | 5,483 |
| $1926{ }^{2}$ | 19, 252 | 6,006 | 3, 207, 941, 783 | 455, 798, 286 | 57, 307, 996 | 13,246 | 1, 339, 758, 512 | 183, 473, 862 | ......-.- |
| $1925{ }^{2}$ | 19, 163 | 5,488 | 3, 711, 407, 209 | 453, 599, 744 | 55, 048, 690 | 13, 675 | 1, 213, 439,422 | 209, 956,530 |  |
| 1924 ? | 18,453 | 4,893 | 2,589, 850,450 | 240, 141, 930 | 28, 389, 340 | 13, 560 | 2, 258, 698,417 | 307, 091, 131 |  |
| 1923 2 | 18. 509 | 5,175 | 2,676, 072, 256 | 283, 565, 648 | 30, 777, 039 | 13, 334 | 2, 186, 927,042 | 334, 253, 838 |  |
| 1922 : | 17,093 | 6. 130 | 2,362, 026, 788 | 286, 437, 388 | 31, 399, 593 | 10,963 | 1. $333,361,225$ | 280, 456, 101 |  |
| 1921 ? | 17,660 | 4,365 | 1,728, 765, 475 | 185, 133, 923 | 31, 969, 216 | 13, 295 | 2, 160, 110, 985. | 414, 488, 951 |  |
| $1920{ }^{2}$ | 17, 534 | 6,933 | 5, 393, 745, 025 | 702, 073, 788 | 174, 595, 972 | 10,601 | 757, 475, 371 | 176, 505, 076 |  |
| TOTAL MANUFACTURING |  |  |  |  |  |  |  |  |  |
| Alabama. | 722 | 403 | \$167, 850, 621 | \$11, 595, 028 | \$1, 256, 000 | 293 | \$57, 371, 195 | \$3, 671,402 | 26 |
| Alaska. | 23 | 12 | 1, 269, 333 | 138,201 | 9,708 | 10 | 1, 092, 138 | 169,953 | 1 |
| Arizona. | 116 | 63 | 23, 849,251 | 2, 167,072 | 243,613 | 38 | 2, 380,403 | 229,584 | 15 |
| Arkansas. | 391 | 219 | 82, 257, 786 | 5, 568, 063 | 586, 017 | 153 | 29.448,525 | 3,593, 530 | 19 |
| California | 3, 800 | 2, 049 | 1,899, 888,532 | 158, 061,471 | 17, 861, 288 | 1. 548 | 311, 722, 818 | 30, 314, 653 | 203 |
| Colorado. | 740 | 368 | 346, 285, 616 | 21, 485, 121 | 2, 306,047 | 288 | 34,963,576 | 2,505,004 | 84 |
| Connecticut | 1,749 | 1,025 | 804, 967, 505 | 75, 623,556 | 8, 708,489 | 665 | 139.385, 306 | 14, 099, 653 | 59 |
| Delaware | 225 | 131 | 791, 942, 553 | 86,989,670 | 10, 358,980 | 71 | 10, 383, 379 | 2,085,172 | 23 |
| District of Columbia | 298 | 157 | 41, 084, 917 | 3, 600, 619 | 396,764 | 114 | 24,975, 290 | 1, 527, 343 | 27 |
| Florida | 904 | 358 | 76, 939, 729 | 6, 436, 538 | 663,996 | 463 | 44, 484, 486 | 7,746,530 | 83 |
| veorgia | 1,116 | 683 | 409, 885,455 | 35, 207, 394 | 4, 011,527 | 394 | 97, 059, 844 | 6, 261, 552 | 39 |
| Hawaii | 124 | 79 | 96, 141, 838 | 18,992, 617 | 2, 255, 518 | 39 | 7,717,718 | 205,482 | ${ }^{6}$ |
| Idaho. | 165 | 95 | 27, 902,424 | 1,111,472 | 109, 301 | 56 | 23, 923, 820 | 2,210,624 | 14 |
| Inlinois. | 8, 087 | 4,926 | 8,673, 112, 264 | 494, 215, 755 | 57, 376, 532 | 2,900 | 716, 595, 277 | 54, 971, 097 | 201 |



[^44]TABLE 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive <br> corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Gross income | Net income | Tax | $\underset{\substack{\text { of } \\ \text { of } \\ \text { returns }}}{\substack{\text { Number }}}$ | Gross income | Deficit |  |
| Alabama. | 157 | 98 | \$25, 377, 172 | \$865,915 | \$77, 502 | 57 | \$3, 915, 805 | \$347, 034 | 2 |
| Alaska. | 12 | 6 | 756, 309 | 120, 011 | 9,280 | 6 | 519,324 | 45, 664 |  |
| Arizona. | 42 | 27 | 13,483, 425 | 1, 033, 790 i | 117, 818 | 12 | 644, 784 | 49,087 | 3 |
| Arkansas. | 103 | 60 | 15,000, 234 | 762, 981 | 76, 247 | 41 | 5,333, 920 | 171, 293 | 2 |
| California. | 800 | 466 | 60', 168, 932 | 28, 123, 884 | 3,028, 409 | 288 | 122, 180,958 | 5,872,189 | 46 |
| Colorado. | 199 | 112 | 162, 641, 538 | 12, 408, 892 | 1, 359, 186 | 77 | 23,391,999 | 1, 109, 335 | 10 |
| Connecticut | 140 | 75 | 19,937, 440 | 1293, 357 | 101,523 | 57 | 6, 528, 870 | 528,797 | 8 |
| Delaware | 51 | 35 | 13, 357, 891 | 1, 198, 816 | 133,699 | 10 | 957, 208 | 73, 928 |  |
| District of Columbia | 54 | 28 | 17, 813, 138 | 657, 551 | 609, 864 | 24 | 18,570, 651 | 610,353 | 2 |
| Florida.-.. | 267 | 126 | 30, 274, 133 | 1,535, 089 | 147, 940 | 120 | 8, 425, 966 | 905, 299 | 21 |
| Georgia | 225 | 161 | 101, 335, 707 | 17,361, 786 | 2, 042,631 | 58 | 13,903, 192 | 410, 093 | 6 |
| Hawaii. | 76 | 52 | 82,495, 541 | 17, 049, 543 | 2, 02\%,305 | 21 | 7,364, 774 | 156,797 | 3 |
| Idaho-- | 60 | 38 | 6, 916, 434 | 154, 910 | 11,055 | 15 | 1, 825, 397 | 46, 811 | 7 |
| lllinois. | 970 | 580 | 4, 893, 571, 610 | 80, 903, 189 | 9, 206, 617 | 353 | 160, 963, 014 | 6, 317, 747 | 37 |
| Indiana. | 497 | 292 | 114, 329, 307 | 5, 295, 012 | 567, 626 | 183 | 135, 774,117 | 2, 808, 173 | 22 |
| Inwa. | 365 | 232 | 247, 317, 122 | 8,407, 182 | 924,645 | 114 | 19,319, 241 | 5059, 869 | 19 |
| Kansas | 195 | 117 | 82,072, 427 | 3, 250, 188 | 342,972 | 71 | 48,972, 671 | 1, 131, 474 | 7 |
| Kentucky | 314 | 191 | 70, 031, 196 | 3,781, 189 | 406, 980 | 102 | 15, 225,970 | 1, 224, 901 | 21 |
| Louisiana. | 289 | 154 | 149, 470, 078 | 8, 655, 770 | 873, 788 | 117 | 20, 766, 789 | 1,887,481 | 18 |
| Maine | 122 | 73 | 26, 869, 633 | 1, 136, 119 | 111, 140 | 42 | 2,542, 584 | 131,038 | 7 |
| Maryland | 276 | 165 | 87, 376, 511 | 4,077,071 | 384, 964 | 92 | 14, 988,510 | 1, 649, 717 | 19 |
| Massachusetts | 468 | 260 | 159,090, 421 | 7,969, 788 | 866,622 | 189 | 54, 080, 169 | 1, 716.091 | 19 |
| Michigan.. | 447 | 266 | 193, 137, 399 | 14,030, 292 | 1,599, 616 | 158 | 50, 117, 172 | 4, 657, 120 | 23 |
| Minnesota.- | 528 | 369 | 539, 019, 770 | 19, 386.480 | 2, 238,992 | 141 | 37,011, 063 | 1,300, 420 | 18 |
| Mississippi | 132 | 83 | 8, 558, 424 | 712, 235 | 64, 226 | 42 | 6, 429, 794 | 332, 253 | 7 |
| Missourí.. | 509 | 293 | 451, 490,604 | 33, 213, 429 | 3, 854, 721 | 198 | 115, 740,648 | 2, 891, 664 | 18 |
| Montana. | 92 | 53 | 22,879,112 | 894, 891 | 92,868 | 28 | 8,192, 075 | 176, 225 | 11 |
| Nebraska | 147 | 99 | 107, 629,162 | 4,006,792 | 454,457 | 42 | 15, 669,477 | 566,287 | 6 |
| Nevada. | 15 | -888888 | 873,902 | 23, 000 | ${ }_{30} 326$ | ${ }_{6}^{6}$ | 342, 329 | 103, 288 | 1 |
| New Hampshire | 25 | 18 | 8,490,546 | -372,805 | - 39,778 | ${ }_{6}^{6}$ | 17.454, 174 | -328,007 | 1 |
| New Jersey.- | 393 | 232 | 196, 917,471 | 23, 838, 240 | 2, 679,932 | 148 | 17,059,540 | 1, 748,020 | 13 |



Table 17.--Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, aross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS—Continued

| States and Territories | Totalnumber ofreturns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Illinois. | 853 | 499 | \$336, 431, 536 | \$18,536, 209 | \$2, 094, 132 | 332 | \$65, 240, 484 | \$4, 973, 862 | 22 |
| Indiana. | 114 | $7!$ | 49, 299,591 | 2, 801, 752 | 323, 563 | 40 | 3, 761, 873 | 196, 279 | 3 |
| Jowa_-. | 46 20 | 31 16 | $14,102,110$ $2,821,307$ | 588,505 224,310 | 62,874 22,502 | 13 4 | 2, 139, ${ }_{244,136}$ | 90,759 | 2 |
| Kentucky | 90 | 50 | 17,022,914 | 829, 792 | 88, 068 | 37 | 9,872, 139 | 669,241 | 3 |
| Louisiana. | 61 | 28 | 18, 332,338 | 756, 951 | 84, 479 | 32 | 8, 768, 031 | 602, 580 | 1 |
| Maine... | 72 | 41 | 53, 038,028 | 3, 461,748 | 385, 882 | 30 | 13, 375,447 | 958,000 | 1 |
| Maryland | 172 | 86 | $66,475,475$ | 2, 850,899 | 310,247 | 77 | 22, 269, 296 | 1,952, 130 | 9 |
| Massachusetts | 989 | - 503 | 543, 490, 597 | 28, 349, 602 | 2,967, 553 | 464 | 423, 474, 667 | 36,291, 317 | 22 |
| Michigan | 141 | 85 | 38, 942, 827 | 2, 319, 848 | 254, 668 | 49 | 10, 431, 765 | 487, 361 | 7 |
| Minnesota | 160 | 93 | 49, 476,396 | 3,292,115 | 368, 883 | 56 | 7, 137, 975 | 797, 497 | 11 |
| Mississippi. | 14 | 7 | 3,268,487 | 64, 053 | 3,302 | 7 | 3, 178, 158 | 281, 106 |  |
| Missouri. | 301 | 168 | 92, 375, 934 | 4, 699, 308 | 522,083 | 123 | 25, 776, 284 | 1,128, 203 | 10 |
| Montana. | 5 |  |  |  |  | 3 | 35,087 | 6,317 | 2 |
| Nebraska. | 27 | 14 | 1,891,407 | 93, 820 | $\begin{array}{r}7,970 \\ \hline 27\end{array}$ | 12 | (358, 249 | ${ }^{14,472}$ | 1 |
| Nevada-- | 4 |  | 88,416 | 3,938 997 | [101,200 | 1 38 | ${ }_{39}{ }^{(3)} 465,011$ | (3) |  |
| New Hampshire | 68 881 | 29 519 | $16,863,266$ $368,071,183$ | 997,791 $25,215,647$ | 101,200 $2,833,132$ | 38 350 | $39,465,011$ $143,440,746$ | $4,011,588$ $14,748,649$ | 12 |
| New Jersey | 881 | 519 | 368,071, 183 | 25, 215, 647 | 2, 833, 132 | 350 | 143, 440, 746 | 14,748, 649 | 12 |
| New York. | 6,029 | 3,355 | 1, $898,553,497$ | 90,070, 285 | 9,733, 581 | 2,596 | 642, 135, 773 | 38,291, 585 | 78 |
| North Carolina | 544 | 293 | 284, 710, 981 | 17, 282, 689 | 1, 979, 423 | 233 | 92, 660, 562 | 5, 630, 393 | 18 |
| North Dakota. | 4 | 1 | ${ }^{(3)}$ |  |  | 1 | ${ }^{3}$ ) | $\left(^{3}\right)$ | 2 |
| Ohio...- | 405 | 237 | 170,791, 566 | 13, 632, 058 | 1,555, 924 | 156 | 48, 987, 166 | 5, 987,637 | 12 |
| Oklahoma. | 20 | 13 | 3, 294, 003 | 133, 043 | 13,079 | 5 | 747, 446 | 151,795 | 2 |
| Oregon. | 63 | 36 | 7,647,844 | 991, 343 | 108,761 | 18 | 5, 102, 053 | 222, 379 | 8 |
| Pennsylvania | 1,218 | 686 | 612, 850, 212 | 74,905,911 | 8, 807, 281 | 504 | 214, 234, 759 | 13, 969, 278 | 28 |
| Rhode Island. | 294 | 173 | 231, 608, 010 | 14, 158, 568 | 1, 591, 284 | 110 | 87,333, 472 | 6, 167, 150 | 11 |
| South Carolina | 152 | 82 | 141, 660, 655 | 9, 153, 327 | 1,077,658 | 68 | 56, 066, 953 | 1,854,536 | 2 |
| South Dakota. | 4 | 1 | ${ }^{(3)}$ |  |  | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ | 1 |
| Tennessee. | 141 | 75 | 71, 258, 714 | 4, 862, 653 | 555, 363 | 63 | 21, 879, 478 | 1,595, 278 | 3 |
| Texas.. | 134 | 79 | 25, 999, 426 | 1, 421, 647 | 147, 625 | 50 | 17,575,614 | 2, 171,029 | 5 |


| Utah. | 22 | 14 | 3,236, 222 | 100, 926 | 7,126 | 6 | 1,020,294 | 36,257 | 2 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Vermont. | 29 | 12 | 7, 934, 174 | 565, 219 | 63, 060 | 17 | 3, 933, 762 | 444,601 |  |
| Virginia. | 85 | 43 | 31, 909,068 | 1, 117,880 | 122,841 | 42 | 6, 185, 062 | 363,461 |  |
| Washington | 97 | 64 | 10, 809, 325 | -475,606 | 41,302 | 31 | 2, 523,396 | 135, 050 | 2 |
| West Virginia | 46 | 20 | 6,295, 166 | 365,670 | 23,178 | 26 | 4, 898, 095 | 281,388 |  |
| Wisconsin. | 237 | 127 | 80, 617, 267 | 3, 566, 426 | 398, 450 | 100 | $24,656,807$ | 1,515, 781 | 10 |
| W yoming. | 1 |  |  |  |  | 1 |  |  |  |
| States groupe |  |  | 278,850 | 19,893 | 1,272 |  | 2,585, 296 | 526, 736 |  |
| Total | 14,508 | 8,076 | 5, 702, 986, 155 | 351, 849,592 | 39, 355, 411 | 6,098 | 2, 134, 380,347 | 155, 728, 596 | 334 |
| $1927{ }^{2}$ | 13,851 | 8,240 | 6, 285, 401,148 | 417, 484, 179 | 50,341, 461 | 5,343 | 1,522,067,615 | 120, 815, 929 |  |
| 19262 | 13,436 | 7,708 | 5, 354, 116, 761 | 314, 649, 317 | 39, 829,341 | 5,728 | 2,398, 617, 078 | 195, 164, 316 |  |
| $1925{ }^{2}$ | 12,271 | 7,504 | 6, 108, 059,834 | 413, 114, 811 | 48,814,565 | 4,767 | 1, 608, 402, 114 | 114, 772, 390 |  |
| $1924{ }^{2}$ | 12,229 | 6,836 | 4,842, 252, 450 | 316, 927, 779 | 37, 650, 962 | 5,393 | 2, 346, 629,078 | 188, 104, 068 |  |
| 1923 \% | 11, 771 | 7,678 | 6, 699, 737, 304 | 563, 412, 301 | 65, 435, 092 | 4,093 | 1, 156, 950,013 | 71, 844, 563 |  |
| $1922{ }^{2}$ | 11, 425 | 6,973 | 5, 675, 173, 722 | 535, 106, 819 | 62, 499, 593 | 4,452 | 1, 120, 052, 654 | 78, 311, 129 |  |
| $1921{ }^{3}$ | 10,872 | 5,312 | 3, 885, 118,040 | 327, 356, 083 | 67, 216,070 | 5,560 | 1, 800, 976,566 | 189, 439,330 |  |
| $1920{ }^{2}$ | 10, 121 | 5. 545 | 5, 653,479,386 | 458, 612, 900 | 121, 769,525 | 4,576 | 2, 551, 934, 930 | 166, 646,390 |  |

MANUFACTURING: LEATHER AND LEATHER PRODUCTS


2 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 440-462. Fiscaland fractional (part
year) returns are included.
a States grouped to conceal identity of taxpayer.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: LEATHER AND LEATHER PRODUCTS-Continued

| States and Territories | Total number <br> of <br> return | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive <br> corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Missouri.. | 76 | 48 | \$192, 980, 429 | \$22, 014, 377 | \$2,657, 918 | 28 | \$22, 666,346 | \$2,053, 961 |  |
| Montana. | 3 | 1 | ${ }^{(3)}$ | ${ }^{(3)} 4,050$ |  | $\stackrel{2}{4}$ | ${ }^{(3)} 801,437$ |  |  |
| Nebraska. | 7 | 3 | 318, 014 | 4,050 | 25 | 4 | 801, 437 | 50,983 |  |
| New Hampshire | 39 | 21 | 15, 439,580 | 384, 105 | 40,390 | 17 | 9, 555,814 | 950,032 | 1 |
| New Jersey...- | 100 | 61 | 34, 888, 761 | 2, 172, 805 | 240,304 | 37 | 10, 743, 929 | 563,343 | 2 |
| New Mexico.. |  |  |  |  |  |  |  |  |  |
| New York.-... | 594 10 | ${ }^{351} 5$ |  | $14,292,273$ 81,933 | $1,628,741$ 9,089 | 232 | $78,805,218$ 330,140 | $3,811,559$ 80,407 | 11 |
| North Carolina North Dakota | 10 3 | 5 1 | $\underset{(3)}{3,554,007}$ | ${ }^{(3)}{ }^{81,933}$ | (3) 9,089 | 5 1 | (3) 330,140 | ${ }^{8}{ }^{80,407}$ | 1 |
| Ohio...... | 106 | 63 | 75, 194, 811 | 4,916,588 | 687,644 | 42 | 39, 943,454 | 1,983, 009 | 1 |
| Oklahoma | 1 | 1 |  |  |  |  |  |  |  |
| Oregon. | 10 | 4 | 599, 823 | 25,298 | 2,141 | 6 | 1820, 401 | 12, 528 | 3 |
| Pennsylvania | 146 | 75 5 | $108,583,599$ $3,425,582$ | 7, 901,744 | 924,369 10,305 | 68 7 | $18,519,888$ 369,528 | 1,751,434 | 3 |
| Rhode Island... | 112 | 5 | 3,425,582 | 133,672 | 10,305 | 1 | (3) 309,528 | $(3)^{3}$ | -..--------- |
| South Dakota. |  |  |  |  |  |  |  |  |  |
| Tennesse日.. | 10 | 5 | 8,010,535 | 495,042 | 59,136 |  | 174,254 | 80,811 |  |
| Texas..... | 21 | 12 | 4,615,465 | 201,204 | 21, 852 | 9 | 770,198 | 85,149 |  |
| Utah... | 2 | 1 | ${ }^{3}$ 3) | ${ }^{(8)}$ |  |  |  |  | 1 |
| Vermont. | 4 | 2 | (3) |  |  | 2 |  |  |  |
| Virginia | 11 | 6 | 26, 384, 131 | 395, 306 | 25, 665 | 5 | 822, 812 | 74,357 |  |
| Washington-- | 13 | 9 | 1,163, 175 | 60, 4385 | 5,319 6,152 | 3 | ${ }_{\text {(3) }} 163,620$ | (3) 15,167 | 1 |
| West Virginia. | 115 | 73 | $3,272,447$ $62,626,038$ | 3, $\begin{array}{r}96,281 \\ 3,174,391\end{array}$ | 6,152 365,496 | 43 | 20,688, 013 | 2, ${ }^{(3)} 88,650$ | 1 |
| Wyoming... |  |  |  |  |  |  |  |  |  |
| States grouped ${ }^{\text {a }}$ |  |  | 1,382,443 | 39,889 | 2,515 |  | 1,022,925 | 132, 637 |  |
| Total | 2,440 | 1,362 | 1,325, 306, 342 | 77, 425, 275 | 8,892,440 | 1,015 | 396, 514, 268 | 28,037,964 | 63 |
| $1927{ }^{3}$ | 2,411 | 1,448 | 1,415,200,205 | 99, 071, 812 | 12,229,044 | 903 | 316,039, 057 | 21,702, 590 | 60 |
| $1926{ }^{\text {2 }}$ | 2,491 | 1,413 | J, 234, 232,089 | 73, 858,674 | 9,357,909 | 1,078 | 427, 012, 389 | 27,435, 888 |  |


| $1925{ }^{2}$ | 2,359 | 1,373 | 1,175,340,390 | 76,023,033 | 9,168,527 | 986 | 339, 191, 071 | 28, 895, 236 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $1924{ }^{2}$ | 2,428 | 1,341 | 1,046, 930,937 | 70, 319,008 | 8,036, 845 | 1,087 | 46u, 523, 428 | 31, 875, 957 |  |
| $1923{ }^{2}$ | 2,303 | 1,321 | 1,151, 784,547 | 72, 388,337 | 8,247,672 | 982 | 445, 475, 500 | 36, 126,492 |  |
| 1922 2 | 2,284 | 1,330 | 1, 149, 675,303 | 88, 6, 0,717 | 10,414,267 | 954 | 314, 430, 749 | 24,811,082 |  |
| $1921{ }^{2}$ | 2,184 | 981 | 822,817,015 | 57,064, 636 | 11,814,847 | 1,203 | 595, 180, 564 | 105, 909,355 |  |
| $1920{ }^{2}$ | 2, 16:2 | 1,230 | 1,097,415, 353 | 61, 028, 189 | 14,811, 371 | 932 | 796, 320, 084 | 103, 921, 913 |  |

Manufacturing: RUbBER and related products

${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporationsaresummarized cn pp, $449-462$. Fiscal and fractional (part ${ }_{3}$ vear) returns are included.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: RUBBER AND RELATED PRODUCTS—Continued

| States and Territories | $\begin{aligned} & \text { Total } \\ & \text { number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive <br> corpora-tionsNo income data reported Number of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Oregon. | 7 | 4 | \$475, 138 | \$8,269 |  | 3 | \$77,804 | \$63, 558 |  |
| Pennsylvania | 41 | 13 | 10, 889,544 | 614, 116 | \$70,801 | 25 | 20, 890, 952 | 1,643, 462 | 3 |
| Rhode Island.. | 9 | 4 | ${ }_{\text {(3) }}^{\text {2, 62, }}$, 041 | ${ }_{(3)} 323,8.51$ | 37,912 | 4 | 117,001 | 14,374 | 1 |
| South Darota. |  |  |  |  |  |  |  |  |  |
| Tennessee.... | 7 | 2 |  |  |  | 5 | 348, 319 | 11, 166 |  |
| Texas.... | 6 | 3 | 215,088 | (3) 4,575 |  | 3 | (3) 198,565 | ${ }_{(3)}^{15,598}$ | --------- |
| Vermont. | 3 | 1 |  |  |  | 2 |  |  | .-.-...- |
| Virginia... | 3 |  |  |  |  | 3 | 439, 324 | 112, 808 |  |
| Washington-. | 9 | 4 | 1, 129, 166 | 67,712 | 7,226 | 3 | (3) 53,929 | (3) 15,771 | 2 |
| West Virginia | $\stackrel{2}{15}$ | 10 | 19, 409, 502 | 1, 176, 696 | 138, 111 | 2 5 | ${ }^{(3)} 108,110$ | 2,481,388 | ------------- |
| Wyoming.-.-- | 1 | 10 | 10, 405,50 | 1,176,69 | 138, |  |  |  |  |
| States grouped ${ }^{3}$ |  |  | 8,012,455 | 402,235 | 46, 292 |  | 1,335, 860 | 1,451, 629 | --------- |
| Total. | 723 | 349 | 932, 047, 622 | 44, 644, 531 | 5, 149, 327 | 331 | 454, 121, 683 | 45, 987, 216 | 43 |
| $1927{ }^{2}$ | 655 | 335 | 1, 039, 525, 022 | 70,253, 152 | 8, 849, 421 | 284 | 407, 271, 983 | 19,356,486 | 36 |
| $1926{ }^{2}$ | 680 | 339 | 1, 147, 454, 781 | 37,500,977 | 4, 866, 739 | 341 | 452, 909, 353 | 24, 764, 094 |  |
| $1925{ }^{2}$ | 638 | 349 | 1, 373, 494, 704 | 122,965, 853 | 15,411,932 | 289 | 95, 861, 530 | 13,941,445 | ---7----- |
| $1924{ }^{2}$ | 638 | 325 | 937, 869,765 | 56, 900, 060 | 5, 661, 977 | 313 | 184, 380,314 | 15, 344, 877 |  |
| 19232 | 607 | 273 | 908,765,051 | 45, 924,366 | 2, 839, 675 | 334 | 170, 129, 918 | 21,562,982 |  |
| $19222^{2}$ | 593 | 284 | 558,984, 819 | 41, 929,682 | 2, 285, 832 | 309 | 383, 664, 064 | 24, 562, 953 |  |
| $1921{ }^{2}$ | 641 | 196 | 112,146, 551 | 5, 101,673 | 815,468 | 445 | 525, 699, 814 | 101, 561, 735 | --------- |
| $1920{ }^{2}$ | 671 | 279 | 797, 343, 410 | 26, 677, 976 | 3, 748, 472 | 392 | 240, 973, 489 | 31,575, 079 | ---.------ |

MANUFACTURINC: LUMBER AND WOOD PRODUCTS


Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: LUMBER AND WOOD PRODUCTS—Continued

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number of } \\ & \text { ofturns } \end{aligned}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Vermont. | - 59 | 27 | \$3, 832, 704 | \$178, 774 | \$10, 256 | 30 | \$4, 598, 150 | \$232,539 | 2 |
| Virginia. | 158 | 90 | 46, 081, 879 | 2, 777, 263 | 302, 702 | 62 | 11, 777, 056 | 1,293, 028 | 6 |
| Washington | 505 | 274 | 178, 846,065 | 10,033, 695 | 1, 066, 675 | 199 | 55, 245, 185 | 7, 093,315 | 32 |
| West Virginia | 118 | 67 | 19, 665, 677 | 1, 726, 279 | 188, 806 | 42 | 5, 021, 031 | 387, 703 | 9 |
| Wisconsin... | 336 | 191 | 79, 175, 780 | 5,330, 393 | 578, 642 | 129 | 36.017, 134 | 2, 894, 031 | 16 |
| W yoming.-- | 5 | 3 | 521, 365 | 39, 035 | 4, 410 | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ |  |
| States grouped ${ }^{3}$ |  |  | 2.045, 610 | 58, 107 | 3,177 |  | 336, 360 | 37.911 |  |
| Total | 7,947 | 4,290 | 2, 052, 903, 133 | 142, 196, 658 | 15, 210, 319 | 3,367 | 789, 281, 339 | 71, 492, 903 | 290 |
| $1927{ }^{2}$ | 7,816 | 4,178 | 1,929, 813.782 | 125, 408,497 | 15,611,798 | 3,353 | 874,473, 686 | 94, 294, 842 | 285 |
| $1926{ }^{2}$ | 7, 862 | 4,591 | 2, 330, 766, 403 | 172, 971, 932 | 21, 906, 671 | 3. 271 | 738,044, 554 | 69, 195, 767 |  |
| $1925{ }^{2}$ | 7. 633 | 4,657 | 2,380, 463, 125 | 200, 316, 098 | 24, 667, 289 | 2.976 | 587, 054, 014 | 53, 115, 643 |  |
| $1924{ }^{2}$ | 7. 663 | 4, 750 | 2. 207, 209,625 | 178, 869, 396 | 21. 090.098 | 2,913 | 627, 593, 275 | 57, 753. 873 |  |
| $1923{ }^{2}$ | 7, 382 | 5,250 | 2, 692, 281, 355 | 299, 049, 957 | 33, 457, 215 | 2, 132 | 282, 521, 652 | 32, 586, 660 |  |
| $19222^{2}$ | 6,911 | 4,545 | 2,022, 918, 434 | 207, 995, 927 | 22, 699,427 | 2,366 | 379, 399, 499 | 48, 281, 974 |  |
| $1921{ }^{2}$ | 6, 733 | 2, 984 | 1, 071, 669,578 | 70, 511, 051 | 11, 247, 073 | 3, 749 | $775,312,435$ | 120, 219, 887 |  |
| $1920{ }^{2}$ | 7, 265 | 5,300 | 2,957,637, 528 | 321, 269, 579 | 78, 959,959 | 1,965 | 354, 398, 551 | 27, 169, 095 |  |
| MANUFACTURING: PAPER, PULP, AND PRODUCTS |  |  |  |  |  |  |  |  |  |
| Alabama.. | 2 | 1 | (3) | (3) |  | 1 | (3) | ${ }^{(3)}$ | --------- |
| Alaska.... |  |  |  |  |  |  |  |  |  |
| Arizona....- |  |  |  |  |  |  |  |  |  |
| Arkansas.- | 3 | 1 | (3) | ${ }^{(3)}$ |  | 2 | (3) |  |  |
| California. | 57 | 36 | \$90,006, 993 | \$9, 559, 859 | \$1, 136,045 | 17 | \$3, 363, 498 | \$315, 129 | 4 |
| Colorado. | 5 | 4 | 11,074, 716 | 63,938 | 51,402 | 1 | ${ }^{(3)}$ |  |  |
| Connecticut. | 62 | 41 | 17, 553, 132 | 1, 849, 705 | 211, 866 | 19 | 1,163,924 | 219,998 | 2 |
| Delaware ${ }^{\text {District of Columbia }}$ | 10 7 | 6 6 | $5,232,670$ $2,159,713$ | 380,060 $27 \mathrm{I}, 916$ | 41,421 32,343 | 4 | 1,212, 892 | 26,090 | 1 |



Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporing no income data; also grand totals for prior years-Continued

MANUFACTURING: PAPER, PULP, AND PRODUCTS-Continued


MANUFACTURING: PRINTING AND PUBLISHING

| Alabama | 61 | 42 | \$8, 652, 310 | \$941, 862 | \$104, 471 | 16 | \$434, 792 | \$20,342 | 3 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alaska. | 5 | 3 | 142, 147 | 11, 436 | , 293 | 1 | ${ }^{(3)}$ | (3) | 1 |
| Arizona | 26 | 13 | 1, 888, 516 | 172, 801 | 17,617 | 11 | 876,072 | 57, 250 | 2 |
| Arkansas | 36 | 27 | 2,990, 308 | 386, 522 | 38,462 | 8 | 467, 170 | 42, 144 | 1 |
| California | 466 | 276 | 74,995, 156 | 7,715, 871 | 863, 191 | 177 | 14, 866, 423 | 1,684, 336 | 13 |
| Colorado. | 100 | 61 | 10, 127, 674 | 1,191, 838 | 127, 738 | 33 | 1,167, 742 | 52, 223 | 6 |
| Connecticut | 161 | 111 | 28, 182, 028 | 3, 942,966 | 446, 299 | 48 | 1, 727,440 | 177, 831 | 2 |
| Delaware | 20 | 12 | 2,969,989 | 326, 226 | 36,091 | 5 | 211, 380 | 23, 239 | 3 |
| District of | 91 | 50 | 13,082, 130 | 2,069,658 | 236, 805 | 35 | 3, 853,812 | 568, 385 | 6 |
| Florida | 140 | 52 | 4, 694, 462 | 235, 844 | 15, 230 | 77 | 6,657,259 | 517,722 | 11 |
| Georgia. | 90 | 61 | 13, 703, 886 | .672, 424 | 64, 950 | 27 | 1, 951, 091 | 106, 372 | 2 |
| Hawaii. | 18 | 13 | 2,825, 759 | 152, 324 | 15, 932 | 5 | 47,743 | 9,688 |  |
| Idaho. | 23 | 18 | 1,743,830 | 102, 188 | 8,531 | 5 | 169,871 | 12,990 |  |
| Illinois. | 1,166 | 755 | 305, 807, 713 | 31, 573, 712 | 3,564,524 | 383 | 47, 023, 744 | 3, 430, 924 | 28 |


| Indiana. | 259 | 176 | 33, 730, 424 | 3, 950, 401 | 432, 252 | 76 | 4,740, 288 | 421, 524 | 7 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Iowa- | 173 | 131 | 30, 473, 221 | 3, 476, 193 | 385, 970 | 34 | 2, 123, 813 | 124, 898 | 8 |
| Kansas | 68 | 44 | 6, 213, 252 | 524, 897 | 52,374 | 22 | 1,402,519 | 85, 128 | 2 |
| Kentucky | 141 | 91 | 14,686,212 | 758,387 | 69,617 | 40 | 2, 487, 103 | 847, 691 | 10 |
| Louisiana | 103 | 61 | 10, 952, 285 | 1, 138, 398 | 125,900 | 38 | 1,629, 216 | 117,986 | 4 |
| Maine. | 71 | 50 | 6, 186, 831 | 433, 256 | 40,548 | 20 | 2, 147, 212 | 219, 374 | 1 |
| Maryland | 164 | 105 | 22, 243, 005 | 2,623, 839 | 291, 145 | 50 | 2,971,358 | 236, 149 | 9 |
| Massachuset | 515 | 340 | 104, 695, 983 | 9, 211, 735 | 1,022, 874 | 166 | 11,518,556 | 1, 045, 452 | 9 |
| Michigan | 354 | 239 | 72, 563, 365 | 13, 166, 386 | 1, 525, 432 | 105 | 6, 186,615 | 616, 741 | 10 |
| Minnesota. | 291 | 186 | 48, 167, 602 | 5, 045, 100 | 571,640 | 90 | 4, 468, 392 | 350, 111 | 15 |
| Mississippi | 33 | 25 | 1, 910, 362 | 139,179 | 11,984 | 8 | 163, 277 | 18,618 |  |
| Missouri. | 415 | 259 | 68, 738, 423 | 7,990,658 | 895,965 | 142 | 10, 950, 560 | 979, 581 | 14 |
| Montana. | 54 | 36 | 3, 068, 106 | 249,720 | 22, 792 | 16 | 1,644, 002 | 239, 616 | 2 |
| Nebraska | 82 | 59 | 14, 146, 580 | 1,907,185 | 185, 371 | 21 | 11, 736, 837 | 128, 041 | 2 |
| Nevada. | 15 | 7 | 383, 685 | 31, 831 | 1,525 | 4 | ${ }^{(3)}$ |  | 4 |
| New Hampshi | 27 | 19 | 3, 816, 764 | 317,603 | 34, 354 | 8 | 163, 072 | 24, 300 |  |
| New Jersey. | 326 | 210 | 52, 190, 749 | 5, 105, 004 | 555, 633 | 108 | 5,255,565 | 647, 308 | 8 |
| New Mexico | 18 | 11 | 693,008 | 43,257 | 521 | 7 | 108,937 | 17, 267 |  |
| New York | 2,591 | 1,533 | 797, 599, 705 | 63, 842,045 | 7, 172, 687 | 991 | 120, 105, 314 | 13, 948, 275 | 67 |
| North Carolina | 97 | 52 | 7, 210, 828 | 503, 838 | 44, 491 | 42 | 2,935,981 | 221, 180 | 3 |
| North Dakota | 48 | 33 | 2, 673,840 | 237, 791 | 21, 466 | 13 | 374, 155 | 22,985 | 2 |
| Ohio | 693 | 472 | 163,637, 411 | 22, 050,367 | 2, 640, 135 | 201 | 27, 909, 367 | 3, 509, 322 | 20 |
| Oklahoma | 112 | 73 | 13, 025, 778 | 1,217,380 | 128, 144 | 35 | ],027,969 | 66, 804 | 4 |
| Oregon. | 125 | 79 | 10, 348,496 | 590,453 | 53,986 | 39 | 1,869, 146 | 146, 638 | 7 |
| Pennsylvania | 649 | 407 | 215, 576, 254 | 32, 678, 284 | 3,791, 651 | 225 | 27, 608, 338 | 1,802,567 | 17 |
| Rhode Island. | 44 | 30 | 10, 563,397 | 2, 100, 077 | 245, 516 | 13 | 1,102,675 | 160, 010 | 1 |
| South Carolina. | 53 | 24 | 3, 078,321 | 238, 242 | 24, 305 | 24 | 1, 031,967 | 46,027 | 5 |
| South Dakota | 41 | 27 | 2, 885, 532 | 232, 373 | 20,936 | 12 | 395, 472 | 65, 063 | 2 |
| Tennessee. | 103 | 65 | 16, 532, 718 | 912, 302 | 72, 111 | 35 | 3,059, 064 | 217, 289 | 3 |
| Texas. | 251 | 173 | 30, 657, 176 | 3, 402, 403 | 367, 469 | 68 | 4, 197, 320 | 368, 243 | 10 |
| Utah.- | 56 | 41 | 4, 001,661 | 353, 677 | 36, 933 | 13 | 875, 908 | 26,486 | 2 |
| Vermont | 27 | 20 | 2, 150, 348 | 186, 781 | 17, 520 | 7 | 192, 304 | 22,597 |  |
| Virginia. | 122 | 87 | 15, 828, 026 | 1,765, 121 | 196, 823 | 34 | 1,379,425 | 143, 391 | 1 |
| Washington. | 208 | 143 | 20, 804, 668 | 2, 307, 704 | 245, 261 | 55 | 1,323, 217 | 132, 428 | 10 |
| West Virginia | 73 | 51 | 6, 586, 498 | 614,906 | 59, 422 | 21 | 907, 658 | 106, 451 | 1 |
| Wisconsin. | 303 | 203 | 39, 232, 581 | 3,750, 762 | 401, 832 | 85 | 4, 464, 101 | 255, 318 | 15 |
| Wyoming | 19 | 14 | 805,698 | 56,155 | 3,092 | 4 | 228, 781 | 14, 481 | 1 |
| States grouped ${ }^{3}$ |  |  |  |  |  |  | 135, 048 | 5,010 |  |
| Total | 11, 127 | 7,070 | 2, 329, 669, 702 | 243, 649, 962 | 27, 309, 811 | 3, 703 | 350, 275, 071 | 34, 103, 796 | 354 |
| $1927{ }^{2}$ | 10,679 | 6, 734 | 2, 185, 712, 460 | 198, 475, 653 | 25, 123, 328 | 3,629 | 380, 416, 720 | 34, 787,995 | 316 |
| 1926 \% | 10,545 | 6,931 | 2, 196, 254, 298 | 203, 506, 969 | 25, 857, 691 | 3, 614 | 351, 189,797 | 31,006, 312 |  |
| $1925{ }^{2}$ | 9,920 | 6, 523 | 1,988, 484, 745 | 190, 908, 952 | 23, 375,358 | 3,397 | 293, 785, 869 | 29, 504, 531 |  |
| $1924{ }^{2}$ | 9,618 | 6, 278 | 1, 878, 830,893 | 175. 972,060 | 20, 802, 013 | 3,340 | 287, 667, 032 | 28, 454, 818 |  |
| $1923{ }^{2}$ | 9,223 | 6, 183 | 1,724, 659,092 | 165, 947, 105 | 19, 428, 950 | 3, 040 | 260, 565, 8.58 | 23, 627, 284 |  |
| $19222^{2}$ | 8, 710 | 5,771 | 1,589, 150, 238 | 184, 715, 665 | 21, 744, 873 | 2,939 | 257. 773, 384 | 23, 020, 486 |  |
| $1921{ }^{2}$ | 8,432 | 5,386 | 1,414, 017, 240 | 124, 156,590 | 27, 183, 366 | 3,046 | 307, 991, 810 | 2f, 679,985 |  |
| $1920{ }^{2}$ | 8,088 | 6,393 | 1, 588, 305, 025 | $163,159,986$ | 42, 249, 644 | 1,695 | 172, 759, 382 | 13, 709, 458 |  |

${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp, 449-462. Fiscal and fractional ( $\mathbf{p}$ ar
${ }_{3}$ year, returns are included.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-...Continued

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

| States and Territories | $\begin{gathered} \text { Total } \\ \text { number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Alabama. | 83 | 42 | \$12, 109, 765 | \$720, 067 | \$69, 599 | 35 | \$12, 364, 315 | \$534, 691 | 6 |
| Arizona-- | 13 | 6 | 5, 126,361 | 837,022 | 99,689 | 5 | 498, 929 | 14,020 | 2 |
| Arkansas. | 40 | 27 | 18,360,960 | 754, 594 | 52,694 | 13 | 6, 045, 826 | 341, 511 |  |
| California | 397 | 198 | 553, 761, 686 | 51, 595, 778 | 6. 059,445 | 170 | 59, 400,613 | 5,627,001 | 29 |
| Colorado. | 79 | 39 | 135, 941, 009 | 3, 738, 492 | 356, 177 | 22 | 840,722 | 84, 304 | 18 |
| Connecticut | 91 | 49 | 24, 031, 794 | 2, 807, 881 | 332, 934 | 39 | 2, 898, 835 | 246, 011 | 3 2 |
| District of Columbia | 29 | 18 | 660, 1865,273 | $76,350,917$ 143,592 | $9,159,879$ 14,307 | 12 9 | 3, 549, 127,183 | 665,042 41,224 | 2 |
| Florida | 97 | 37 | 13, 193, 732 | 1,274, 189 | 147.049 | 48 | 3, 371, 498 | 801, 568 | 12 |
| Georgia. | 151 | 96 | 29, 825, 980 | 1,653,990 | 155, 258 | 47 | 4,895, 728 | 972, 266 | 8 |
| Hawaii- | 4 | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ |  | 2 | $\left.{ }^{3}\right)$ |  | -.---- |
| Idaho-- | 3 | 1 | (3) | (3) |  | 2 | (3) | (3) |  |
| Illinois. | 589 | 349 | 580,653,490 | 76, 855, 031 | $9,122,615$ | 221 | 139, 709, 944 | 4, 056, 648 | 19 |
| Indiana. | 151 | 95 | 44, 500, 730 | 6, 664, 171 | 772,911 | 47 | 4, 103, 529 | 344, 755 | 9 |
| Yowa.... | 75 | 51 | 17, 300, 723 | 1,122, 272 | 125, 521 | 20 | 491,429 | 73, 638 | 4 |
| Kansas... | 53 | 37 | 26, 143, 614 | 2, 287, 264 | 218, 461 | 12 | 14, 521, 339 | 318, 030 | 4 |
| Kentucky. | 84 | 52 | 102, 819, 016 | 7,239,545 | 860, 279 | 22 | 670, 913 | 108, 722 | 10 |
| Louisiana. | 90 | 57 | 67, 297, 426 | 3,009,655 | 272, 541 | 27 | 18, 422, 176 | 2, 263, 402 | ${ }_{8}^{6}$ |
| Maine | 41 | 16 | 1, 806, 080 | 180,485 | 17,131 | 17 | 971, 175 | 53,851 | 8 |
| Maryland | 123 | 73 | 59, 768, 032 | 7, 069,760 | 815, 216 | 39 | 4, 873, 115 | 2, 294, 092 | 11 |
| Massachusetts | 344 | 171 | 168, 226, 297 | 12, 367, 348 | 1,435, 673 | 159 | 43, 922, 545 | 3, 061, 182 | 14 |
| Michigan... | 181 | 114 | 141, 358, 793 | 25, 082, 927 | 2,986, 175 | 61 | 6,736, 188 | 803, 230 | 6 |
| Minnesota | 114 | 64 | 69, 806,549 | 5,345, 167 | 629, 344 | 41 | 3, 003,137 | 217,796 | 9 |
| Mississippi. | 47 | 24 | 21, 487, 437 | 836, 881 | 92,763 | 16 | 3, 337, 803 | 166, 857 | 7 |
| Missouri... | 297 | 171 | 107, 555, 122 | 17, 033, 881 | 1,970,664 | 113 | 36, 733,058 | 1,699,909 | 13 |
| Montana. | 22 | 11 | 3, 825, 374 | 378,973 | 35,465 | 6 | 4,317,015 | 298, 114 | 5 |
| Nebraska. | 44 | 22 | 2, 546,411 | 202, 111 | 20, 024 | 20 | 1,636, 017 | 137, 027 | 2 |
| Nevada-... | ${ }^{7}$ | ${ }_{2}^{2}$ | ${ }^{(3)}$ |  |  | 3 9 | 2,109 331,813 | 3,284 242,934 | 2 |
| New Hampshire | 19 | 10 205 | 149, ${ }^{5536,921}$ | 103,554 $13,490,049$ | $\begin{array}{r} 11,361 \\ 1,526,184 \end{array}$ | 141 | 44, 3222,741 |  |  |
| New Jersey.. | 365 | 205 | 149,833, 433 | 13, 490, 049 | 1, 526, 184 | 141 | 44, 622, 741 | 2,700,461 | 19 |


| New Mexico | 11 | 6 | 1,774, 984 | 124, 513 | 14,478 | 4 | 211,599 | 48,979 | 1 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| New York | 1,604 | 898 | 3, 617, 242,997 | 340, 609, 670 | 39, 960, 473 | 625 | 124, 203, 816 | 14, 583, 229 | 81 |
| North Carolina | 85 | 43 | 21, 782, 986 | 832, 627 | 86, 137 | 39 | 6,399, 868 | 416, 059 | 3 |
| North Dakota | 4 | 1 | ${ }^{(3)}$ | (3) |  |  |  |  |  |
| Ohio | 471 | 305 | 594, 839, 268 | 57, 678, 142 | 6, 701, 100 | 153 | 27, 800, 481 | 2, 147, 297 | 13 |
| Oklahoma | 122 | 63 | 160, 777, 907 | 14, 860, 214 | 1, 546, 362 | 53 | 72,908, 877 | 4, 344, 509 | 6 |
| Oregon- | 42 | 18 | 1,992,946 | 215, 838 | 23, 618 | 19 | 883, 809 | 154, 625 | 5 |
| Pennsylvania | 589 | 331 | 787, 882, 003 | 76, 133, 136 | 9,007,176 | 226 | 43, 712,912 | 3,292, 722 | 32 |
| Rhode Island. | 51 | 30 | 9, 269, 787 | 807, 061 | 92, 633 | 18 | 1, 253, 035 | 120, 220 | 3 |
| South Carolina | 61 | 35 | 14, 848, 265 | 489, 110 | 39, 909 | 26 | 4, 013, 824 | 268, 670 |  |
| South Dakota. | 13 | 11 | 1, 202, 774 | 40,603 | 3,203 | 1 |  |  | 1 |
| Tennessee. | 90 | 40 | 18, 134, 232 | 1, 927, 342 | 202, 128 | 42 | 26, 125, 225 | 1,367, 188 | 8 |
| Texas, | 283 | 182 | 405, 249, 849 | 24, 729,336 | 2,885, 624 | 87 | 33, 880, 711 | 3,982, 518 | 14 |
| Utah | 28 | 12 | 8, 582, 763 | 1,623, 728 | 192, 278 | 7 | 67, 806 | 25, 828 | 9 |
| Vermont | 12 | 8 | 1, 982, 785 | 138,528 | 15,415 | 4 | 142, 091 | 6, 884 |  |
| Virginia. | 82 | 49 | 46, 756, 636 | 2, 756, 842 | 219, 038 | 30 | 11, 257, 452 | 343, 740 | 3 |
| Washington. | 100 | 40 | 5, 439, 576 | 438, 819 | 38, 463 | 44 | 1, 446, 041 | 257, 382 | 16 |
| West Virginia | 38 | 26 | 25, 681, 444 | 2, 473, 023 | 270, 297 | 8 | 963, 470 | 90,055 | 4 |
| Wisconsin. | 144 | 72 | 27, 592, 784 | 2, 014, 610 | 225, 521 | 55 | 813,900 | 164,300 | 17 |
| W yoming | 5 | 3 | 171.557 | 11, 738 |  | 1 |  | ${ }^{(3)}$ | 1 |
| States grouped |  |  | 2, 272, 332 | 986.026 | 117.795 |  | 41,076 | 3,479 |  |
| Total | 7,501 | 4,231 | 8, 772, 465, 670 | 848, 126, 502 | 99, 001, 700 | 2, 820 | 778, 525, 650 | 59, 789, 254 | 450 |
| $1927{ }^{2}$ | 7, 229 | 3,960 | 6,799, 331, 331 | 495, 857, 272 | 64, 766, 664 | 2. 892 | 1, 969, 078, 193 | 110, 369,015 | 377 |
| $1926{ }^{2}$ | 7,286 | 4,076 | 7, 322, 286, 642 | 785, 155, 156 | 102,963, 663 | 3,210 | 768, 152,970 | 69, 278, 994 |  |
| $1925{ }^{2}$ | 6,962 | 3,951 | 6, 475, 023,641 | 623, 277,471 | 78, 393, 092 | 3, 011 | 590. 300,778 | 82, 352, 169 |  |
| $1924{ }^{2}$ | 6, 601 | 3,640 | 5, 157, 013, 861 | 466, 184, 064 | 56, 649, 624 | 2,961 | $733,143,717$ | 76, 309, 159 |  |
| 19232 | 6,317 | 3, 472 | 4, 803, 667, 811 | 419, 583, 646 | 49, 426, 373 | 2, 845 | 1. 304, 388, 021 | 94, 157, 796 |  |
| $1922{ }^{2}$ | 6, 117 | 3, 512 | 4, 984, 114, 018 | 461, 221, 420 | 54, 056, 120 | 2, 605 | 727, 162,737 | 66, 158, 378 |  |
| 1921 | 5,924 | 2,502 | 2. 117, 210, 866 | 158, 217, 289 | 29, 597, 862 | 3,422 | 1,761, 669, 436 | 132, 881, 065 |  |
| $1920{ }^{2}$ | 5,826 | 3,047 | 4,538, 095, 276 | 441, 369, 660 | 98, 163, 376 | 2,779 | 1,027, 030, 330 | 96, 439, 756 |  |

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

| Alabama | 52 | 20 | \$3,787, 270 | \$430, 241 | \$48, 087 | 32 | \$2, 486, 741 | \$173, 579 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alaska | 11 | 4 | 359,271 | 28,316 | 2,096 | 4 | 221,508 | 63,065 | 3 |
| Arkansas | 18 | 9 | 1,937, 534 | 112,465 | 11,359 | 7 | 642, 875 | 21, 765 | 2 |
| California | 234 | 129 | 74,364, 337 | 14, 370,464 | 1, 689,923 | 88 | 9,075,003 | 1, 578, 146 | 17 |
| Colorado. | 59 | 26 | 9, 630, 871 | 2, 817, 432 | 333, 725 | 25 | 927,767 | 206, 271 |  |
| Connecticu | 65 | 41 | 6, 319, 552 | 485, 820 | 40,773 | 24 | 2,949,025 | 179,428 |  |
| lelaware. | 9 | 5 | - 918,567 | 21, 736 | 1,212 | 3 | 30, 168 | 4,656 | 1 |
| District of C | 19 | 8 | 3, 163, 287 | 242, 424 | 28, 292 | 7 | 548, 316 | 91, 456 | 4 |
| Florida | 61 | 14 | 5422,107 | 19,628 | 419 | 39 | 1,967, 905 | 412, 491 | 8 |
| Georgia | 77 3 | 35 2 | ${ }_{\text {(3) }}^{5,060,647}$ | ${ }_{(3)}^{524,900}$ | ${ }_{(3)} 54,946$ | 38 1 | ${ }_{(3)}^{4,018,566}$ | ${ }_{(3)} 343,382$ | 4 |

${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on py. $449-462$. Fiscal and fractional (part year) returns are included
${ }_{3}$ States grouped to conceal identity of taxpayer.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years--Continued

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS-Continued

| States and Territories | $\begin{gathered} \text { Total } \\ \text { number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Idaho. | 8 | 4 | \$109, 164 | \$11,311 | \$248 | 3 | \$91, 534 | \$11,282 | 1 |
| Illinois.- | 332 | 203 | 127, 690, 004 | 14, 867, 273 | 1, 734, 661 | 124 | 17,540,658 | 1,814,877 | 5 |
| Indiana. | 166 | 92 | 55, 521, 874 | 7.073, 443 | 833, 897 | 59 | 4,279, 296 | 605, 215 | 15 |
| Iowa-- | 76 | 42 | 11, 991,903 | 1,993,649 | 227, 787 | 27 | 1, 140, 274 | 190, 666 | 7 |
| Kansas | 41 | 20 | 5,576,529 | 1791,948 | 90, 674 | 19 | 832, 553 | 147, 687 | 2 |
| Kentucky | 64 28 | 45 | 12,903, 380 | $1,473,040$ 39,708 | 161,861 2,155 | 18 | 2, ${ }_{919} 88,145$ | 121,263 157,439 | 1 2 |
| Maine.... | 21 | 13 | 952,081 $1,603,933$ | 39,708 159,776 | 2,155 16,179 | 13 6 | 919, 2, 446, 397 | 157,439 208,918 | 2 |
| Maryland | 76 | 43 | 15, 439,463 | 1,242, 478 | 132,486 | 29 | 1, 539, 336 | 176, 178 | 4 |
| Massachusetts | 171 | 89 | 36, 323,292 | 6,501,975 | 754, 810 | 78 | 9, 030, 175 | 1,547,196 | 4 |
| Michigan.. | 152 | 82 | 32, 377, 894 | 4,462,080 | 517,067 | 56 | 4, 322, 852 | 678,461 | 14 |
| Minnesota | 100 | 53 | 13,574, 720 | 1,924, 273 | 220, 926 | 43 | 3,497,184 | 171, 671 | 4 |
| Mississippi | 25 | 12 | 924, 916 | 42,699 | 2, 075 | 11 | 1, 410, 966 | 109,483 | 2 |
| Missouri. | 132 | 70 | 39, 415,549 | 5, 285, 004 | 616, 018 | 57 | 16, 329, 570 | 1,486, 253 | 5 |
| Montana. | 14 | 11 | 778,297 | 46,161 | 2,207 |  |  |  | 3 |
| Nebraska.. | 34 | 23 | (3) 2957,214 | (3) 174,665 | ${ }_{(3)} 13,193$ | 10 | 322, 974 | 170, 761 | 1 |
| New Hampshire | 6 | $\frac{1}{5}$ | 1,126,520 | ${ }^{(8)} 30,502$ | ${ }^{(5)} 3,377$ | 1 | (3) | (3) | . |
| New Jersey...- | 274 | 159 | 69, 488, 123 | 5, 125,946 | 551, 027 | 109 | 11, 627, 178 | 1,953, 135 | 6 |
| New Mexico. | 5 | 3 | 67,935 | -12,754 |  | 1 | (9) | ${ }_{(3)}$ (3) | 1 |
| New York. | 663 | 347 | 227, 974, 100 | 29, 553, 256 | 3,448, 339 | 296 | 42,627,598 | 3, 514, 761 | 20 |
| North Carolina | 62 | 38 | 9, 574, 189 | 1, 336,579 | 152, 552 | 23 | 1,331, 250 | 452, 680 | 1 |
| North Dakota | 12 | 8 | 416,332 | 37,304 | 1,377 | 2 | ${ }^{(3)}$ |  | 2 |
| Ohio-....- | 445 | 256 | 169, 400, 775 | 19, 803, 582 | 2, 289, 927 | 174 | 35, 857,999 | 2, 928, 708 | 13 |
| Oklahoma. | 34 | 22 | 4, 871,915 | 410, 880 | 43, 416 | 10 | 389, 118 | 92,471 | 2 |
| Oregon-...-- | 49 | 31 | 3, 948,495 | 287,452 | 26, 151 | 12 | 263, 579 | 57, 671 | 6 |
| Pennsylvania | 524 | 279 | 321, 522,963 | 35, 389, 493 | 4, 099, 434 | 217 | 53, 270, 628 | 10,083, 789 | 28 |
| Rhode Island. | 14 | 8 | 1,349,252 | 92,910 | 9, 230 | 6 | 336, 140 | 75, 190 |  |
| South Carolina | 21 | 12 | 1, 218, 276 | 155,827 | 18, 139 | 9 | 807, 926 | 81, 285 |  |
| South Dakota | 19 | 12 | 467,249 | 24, 473 | . 689 | 6 | 79,831 | 35,973 | 1 |
| Tennessee. | 80 | 35 | 12,908, 750 | 1,522,118 | 171,918 | 37 | 7,127, 731 | 650,984 | 8 |


| Texas. | 93 | 48 | 18, 024, 729 | 2, 744, 409 | 317,853 | 42 | 4, 891, 447 | 427, 718 | 3 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Utah | 26 | 18 | 2, 182, 836 | 300, 902 | 32,148 | 4 | 118, 926 | 32,985 | 4 |
| Vermont | 64 | 45 | 7,053, 863 | 280, 680 | 21,060 | 18 | 2, 088,967 | 164, 082 | 1 |
| Virginia | 83 | 45 | 4, 771, 375 | 314,890 | 27,096 | 33 | 2,491, 296 | 328, 924 | 5 |
| Washington. | 84 | 48 | 10, 466, 534 | 1,896, 073 | 199,443 | 29 | 1,483,919 | 139, 175 | 7 |
| West Virginia | 100 | 61 | 53, 427, 592 | 6,943,927 | 767,474 | 32 | 3,673, 839 | 409, 707 | 7 |
| Wisconsin. | 139 | 83 | 10,031, 415 | 543, 807 | 48,800 | 48 | 2, 455, 258 | 369, 398 | 8 |
| W yoming | 6 | 3 | 97, 245 | 19,072 |  | 3 | 46,781 | 8,085 |  |
| States grouped |  |  | 415, 987 | 38, 109 | 3,493 |  | 83, 346 | 39,618 |  |
| Total. | 4, 852 | 2, 676 | 1,394,910, 106 | 172,006, 854 | 19,770,019 | 1,933 | 259, 910, 841 | 32, 517,928 | 243 |
| $1927{ }^{2}$ | 4,682 | 2,587 | 1,357, 109, 268 | 157, 262, 857 | 20,563, 697 | 1,876 | 243, 350, 016 | 28, 355, 773 | 219 |
| $1926{ }^{2}$ | 4,606 | 2,762 | 1,500,050,797 | 195, 166, 284 | 25,542, 126 | 1,844 | 164, 876,462 | 22,112,040 |  |
| $1925{ }^{2}$ | 4,454 | 2,753 | 1,345, 032, 439 | 181, 547, 186 | 22, 852, 708 | 1,701 | 156, 780, 115 | 17, 846, 227 |  |
| $1924{ }^{2}$ | 4,356 | 2,735 | 1,216, 633, 248 | 162, 403, 306 | 19, 151, 889 | 1,621 | 166, 461, 366 | 17, 943, 545 |  |
| 1923 2- | 4,201 | 2,880 | 1,253,405, 678 | 187, 843, 942 | 22, 113, 141 | 1,321 | 110, 289,918 | 14, 374, 375 |  |
| 1922 ? | 3,890 | 2,459 | 1,024, 109, 961 | 125, 692, 094 | 14,937,925 | 1,431 | 148, 096, 969 | 16, 586, 111 |  |
| $1921{ }_{192} 2$ | 3,681 | 1,998 | -733, 427,446 | 69, 756,499 | 12,031, 628 | 1,683 | 220, 329, 251 | 26, 259, 793 |  |
| $1920{ }^{2}$ | 3,662 | 2,661 | 1,239, 629,895 | 151, 173, 127 | 37, 359,624 | 1,001 | 76, 509, 884 | 8, 287, 187 |  |

MANUFACTURING: METAL AND METAL PRODUCTS

${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part year) returns are included.
${ }^{3}$ States grouped to conceal identity of taxpayer.

Table 17.-Corporation returns distributed by States and Territories, showing, for major industrial groups, the number, gross income, net income, and tax paid of corporations reporling net income; the number, gross income, and deficil of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: METAL AND METAL PRODUCTS-Continued

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Mississippi | 25 | 16 | \$2, 017, 633 | \$117,449 | \$10,451 | 8 | \$331,695 | \$85, 023 | 1 |
| Missouri. | 626 | 369 | 211, 912, 163 | 18, 661, 134 | 2, 142,101 | 233 | 37, 281, 039 | 3, 988, 874 | 24 |
| Montana | 27 | 15 | 783, 980 | 41,644 | 1,388 | 7 | 86,626 | 23, 515 | 5 |
| Nebraska | 79 | 39 | 11,761, 341 | 619, 620 | 61,730 | 37 | 2, 908, 208 | 295,622 | 3 |
| Nevada - ---.-- New Hampshire | ${ }_{60}^{7}$ | 1 32 | (3) 612,478 | ${ }^{(3)} 715,151$ | ${ }^{(3)} 76,131$ | 3 <br> 23 | $\begin{array}{r}106,669 \\ \hline 927,463\end{array}$ | 44,064 | 3 |
| New Jersey | 60 1,053 | 32 607 | $6,812,478$ $478,810,699$ | 65, 7103,1151 | 76,131 $7,363,954$ | 23 416 | $1,927,463$ $78,326,638$ | 367,452 $10,062,295$ | 5 30 |
| New Mexico. | 1.4 | 2 | ${ }^{(3)}$ | ${ }^{(3)}$ | ${ }^{(3)}$ | 1 | ${ }^{(3)}$ | ${ }^{(3)}$ | 1 |
| New York | 3,532 | 2,062 | 4, 605, 217,873 | 440,940, 351 | 51,923, 512 | 1,354 | 286, 884, 317 | 27, 860, 757 | 116 |
| North Carolina | 83 | 48 | 9, 649,461 | 753,010 | 74,777 | 34 | 4, 195, 028 | 224,683 | 1 |
| North Dakota | 16 | 6 | 752,944 | 58,801 | 5,255 | 7 | 118,451 | 16,221 | 3 |
| Ohio-... | 2,117 | 1,374 | 1,963, 467, 188 | 188, 842, 102 | 20,602,751 | 687 | 229, 840,068 | 23, 568,277 | 56 |
| Oklahoma. | 141 | 70 | 21,545, 205 | 1,514, 446 | 159,238 | 61 | 12, 146, 710 | 1, 075, 260 | 10 |
| Oregon | 163 | 84 | 13,015, 147 | 9999, 131 | 97,930 | 61 | 5, 074, 071 | 609, 211 | 18 |
| Pennsylvania | 1,930 | 1,072 | 2, 419,784, 574 | 184, 172, 897 | 21, 377,281 | 773 | 337, 898, 651 | 29, 279, 368 | 85 |
| Rhode Island. | 334 | 206 | 147, 842, 543 | 14, 222, 436 | 1,597, 107 | 111 | 15, 603, 731 | 1, 241,789 | 17 |
| South Carolina. | 27 | 10 | 710,738 | 35,959 | 2,367 | 14 | 345, 162 | 48, 857 | 3 |
| South Dakota. | 11 | 7 | 1,112,022 | 75, 198 | 7,438 | 4 | 20, 731 | 6, 581 |  |
| Tennessee. | 131 | 69 | 27, 796, 636 | 2, 824, 078 | 318, 145 | 54 | 6, 468, 149 | 782,904 | 8 |
| Texas.... | 233 | 133 | 50, 899, 251 | 8,723, 096 | 1,010,651 | 91 | 5,973, 840 | 1, 001,329 | 9 |
| Utah.-.... | 48 | 28 | 4,636,671 | 242,549 | 21,927 | 13 | 210,565 | 125, 858 | 7 |
| Vermont... | 54 117 | 35 <br> 69 <br> 1 | $21,022,427$ $14,802,410$ | $2,776,513$ $1,052,960$ | 311,896 110,051 | 18 47 | $2,248,960$ $3,057,102$ | 473,205 332 | 1 |
| Virginia.... | 117 | 69 157 | $14,802,410$ $27,912,301$ | $1,052,960$ $1,626,863$ | 110,051 | 47 130 | 3, ${ }^{\text {3, }} 8859,102$ | 332,328 810,152 | 1 |
| West Virginia | 86 | 43 | 195, 526, 728 | 15,036, 489 | 1, 797,342 | 40 | 4, 436, 303 | 396, 136 | 3 |
| Wisconsin | 800 | 530 | 628, 632,890 | 77,445, 694 | 9, 175, 523 | 224 | 64, 056, 663 | 7,785, 585 | 46 |
| Wyoming- | 8 | 5 | 252,737 | 16,093 | 676 | 3 | ${ }^{(3)}$ | ${ }^{(3)}$ |  |
| States grouped ${ }^{3}$ |  |  | 191, 259 | 17,418 | 653 |  | 34, 103 | 5,037 |  |


${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp.449-462. Fiscal and fractional (part year) returns are included.
? States grouped to conceal identity of taxpayer.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

MANUFACTURING: NOT ELSEWHERE CLASSIFIED-Continued

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| North Dakota. | 9 | 2 | (3) | (3) |  | 3 | \$16,905 | \$31, 768 | 4 |
| Ohio.... | 592 | 332 | \$172, 567, 800 | \$17, 252, 127 | \$1,958, 573 | 227 | 23, 194, 654 | 2,593, 299 | 33 |
| Oklahoma | 42 | 17 | 1,596, 914 | 123,597 | 12, 127 | 22 | 2, 202, 223 | 247, 782 | 3 |
| Oregon- | 68 | 31 | 2, 144, 187 | 166,350 | 14, 158 | 25 | 1, u20, 592 | 61, 368 | 12 |
| Peonsylvania | 570 | 298 | 167, 177,045 | 17, 328, 916 | 1,985, 856 | 239 | 27, 528, 432 | 3, 621, 747 | 33 |
| Rhode Island. | 73 | 41 | 7,877, 875 | 882, 720 | 92,572 | 28 | 3, 215, 884 | 209, 488 | 4 |
| South Carolina | 14 | 3 | 1,022,449 | ${ }^{\text {(3) }} 66,784$ | 7,929 | 10 | 935, 244 | 42,530 | 1 |
| South Dakota. | 11 | 1 | ${ }^{(3)}$ |  |  | 4 | 25,420 | 3,780 | 6 |
| Tennessee. | 58 | 39 | 12,822, 419 | 813,340 | 63, 251 | 17 | 797, 720 | 100, 622 | 2 |
| Texas.. | 94 | 50 | 7,404, 397 | 476,278 | 47,651 | 36 | 2, 167, 764 | 349, 325 | 8 |
| Utah.... | 28 | 14 | 1, 008, 364 | 52,907 | 2, 644 | 7 | 1653,685 | 201, 450 | 7 |
| Vermont | 13 | 5 | 1, 467,785 | 30,265 140,056 | 2,300 12,631 | 12 | 1, 301,663 | 78,599 <br> 95 <br> 170 | 1 |
| Virginia...- | $\begin{array}{r}34 \\ 149 \\ \hline\end{array}$ | 17 | 1, 684, 073 | 140,056 670,028 | 12,631 69,009 | 12 59 | 1.449,205 | 95,170 338882 | 5 47 |
| Washington-- | 149 24 | 43 9 | $6,407,201$ $2,494,015$ | 670,028 60,556 | 69,009 2,516 | 59 | $1,741,729$ $2,815,712$ | 338,582 552,659 | 47 2 |
| Wisconsin.. | 282 | 139 | 41, 279, 665 | 3, 289,965 | 351, 862 | 112 | 6,707, 859 | 844,414 | 31 |
| W yoming..... | 1 |  |  |  |  | 1 | ${ }^{(3)}$ |  | -------- |
| States grouped ${ }^{3}$ |  |  | 90,959 | 6,349 |  |  | 27, 176 | 12, 123 | -....-. |
| Total | 8.487 | 4, 274 | 1,993, 751,091 | 195, 998, 898 | 21, 701, 600 | 3,556 | 455, 591, 781 | 56, 178,751 | 657 |
| $1927{ }^{2}$ | 8,106 | 4,108 | 1,761, 042, 343 | 163,751,951 | 20, 325, 669 | 3,417 | $467,835,233$ | 58, 259,837 | 581 |
| $1926{ }^{2}$ | 8,755 | 4,681 | 2,066,034, 830 | 195, 636, 969 | 24, 348, 732 | 4, 074 | 460, 600, 317 | 45, 484, 274 | --...... |
| $1925{ }^{2}$ | 6,246 | 3,676 | 2, 006, 741,719 | 173, 792, 394 | 21, 494, 169 | 2,570 | 304, 214, 827 | 36, 733,205 |  |
| $1924{ }^{2}$ | 6,772 | 3,926 | 2, 176, 943, 775 | 197, 975, 248 | 23, 580, 176 | 2,846 | 491, 001, 731 | 57, 560,904 |  |
| 1923 | 11, 187 | 6, 664 | 4, 455, 159,452 | 473, 420, 323 | 55, 265, 523 | 4,523 | 678, 307, 784 | 89, 543, 060 |  |
| $1922{ }^{2}$ | 10,825 | 5, 981 | 3, 546, 528, 930 | 370, 465, 237 | 42, 229,447 | 4,844 | 798, 352, 398 | 86, 925, 794 |  |
| $1921{ }^{2}$ | 10,292 | 4,266 | 2, 136, 393, 002 | 164, 196, 817 | 28, 295, 849 | 6, 026 | 1, 083, 777, 026 | 171, 537, 751 |  |
| $1920{ }^{2}$ | 9,834 | 5,935 | 3,610, 555, 042 | 435, 022063 | 91, 201, 101 | 3,899 | 758, 250, 931 | 61, 710, 274 | --------- |


| Alabama. | 101 | 54 | \$8,663, 635 | \$575, 225 | 450, 912 | 36 | \$4, 585, 174 | \$268,841 | 11 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alaska. | 1 |  |  |  |  | 1 |  |  |  |
| Arizona. | 39 | 18 | 2, 174, 537 | 162,943 | 13, 127 | 10 | ¢09,346 | 96, 826 | 11 |
| Arkansas | 28 | 14 | 872,699 | 109, 78.5 | 2,2¢8 | 13 | 489,947 | 57,985 | 1 |
| California | 648 | 325 | 86, 981, 363 | 7,829, 035 | 808,341 | 205 | 26, 759,438 | 5, 653, 035 | 58 |
| Colorado. | 125 | 49 | 8, 614,317 | 315, 133 | 11, 063 | 51 | 2,569, 077 | 217,167 | 25 |
| Connecticut | 379 | 233 | 50, 526, 734 | 2, 343, 102 | 212,462 | 129 | 11, 168, 491 | 844, 692 | 17 |
| Delaware. | 59 | 42 | 17,510, 307 | 2, 482, 000 | 280,033 | 15 | 2, 163,249 | 139,587 | ${ }_{1}$ |
| District of Colun | 133 | 67 | 9,981, 202 | , 463, 176 | 36, 054 | 55 | 8, 001,331 | 1, 106, 146 | 11 |
| Florida. | 406 | 137 | 15, 866, 839 | 1, 111, 919 | 97, 569 | 215 | 12,519, 211 | 2, 554, 888 | 54 |
| Georgia. | 132 | 72 | 11,739, 676 | 1, 184, 411 | 115, 556 | 54 | 4, 349, 763 | 356, 303 | 6 |
| Hawail | 19 | 12 | 4, 493, 845 | 781, 472 | 74,702 | 7 | 394, 851 | 44, 808 |  |
| Idaho. | 20 | 7 | 3,462, 636 | 117, 210 | 13,273 | 10 | 336, 146 | 137, 612 | , |
| rllinois. | 1,381 | 826 | 278, 082, 875 | 25, 807, 604 | 2, 784, 604 | 483 | 51, 293, 374 | 3, 974, 137 | 72 |
| Indiana | + 370 | 225 | 37, 186, 355 | 2, 761, 344 | 246, 136 | 108 | 8,508, 967 | 864, 372 | 37 |
| Iowa. | 162 | 83 | 33, 641, 080 | 3,491, 122 | 378, 425 | 58 | 4, 211, $8 \times 8$ | 360, 441 | 21 |
| Kansas | 69 179 | 39 | $4,930,762$ cor | 371,514 | 28,984 140,885 | 24 <br> 59 <br> 9 | 1, 752, 615 | 219,231 | ${ }_{18}^{6}$ |
| Kentucky | 179 | 102 | 20, 289, 694 | $1,462,737$ <br> 1,837 | 140,82.5 | 59 71 | 2, 324, 445 | 422,546 $1,039,934$ | 18 |
| Louisiana | 200 | 114 | 17, 509, 305 | 1,837, 881 | 188,104 11,245 | 17 37 | $3,244,535$ $1,470,300$ | 1,039, 192,563 | 14 |
| Maine --- | 126 287 | $\begin{array}{r}75 \\ 155 \\ \hline\end{array}$ | $\begin{array}{r}5, \\ 24,748, \\ \hline 1851\end{array}$ | - 250,062 | 261, 895 | 3. 95 | 6,177, 272 | 192, 593 | 37 |
| Massachusetts | 851 | 502 | 113, 147, 241 | 6, 416, 529 | 596,426 | 318 | 28,229,928 | 3, 660, 128 | 31 |
| Michigan | 666 | 351 | 116, 961, 879 | 7, 712, 997 | 813,069 | 252 | 29, 926, 604 | 2, 298,858 | 83 |
| Minnesota | 329 | 176 | 37, 456, 619 | 4, 119, 863 | 370, 162 | 123 | 6,978,550 | 734, 699 | 30 |
| Mississippi | 30 | 8 | 1,266, 451 | 49,072 | 4,176 | 16 | 509,484 | 234,283 | 6 |
| Missouri. | 568 | 333 | 50, 510, 885 | 4, 419,531 | 441, 79 | 210 | 9, 943, 665 | 1, 137,368 | 45 |
| Montana. | 49 | 25 | 1,603, 554 | 132, 688 | 9,295 | 10 | 553, 621 | 121, 297 | 14 |
| Nebraska | 76 | 44 | 12, 925, 291 | 690, 441 | 6.5,506 | 30 | 4.332, 803 | 294, 438 | 2 |
| Nevada - | 11 | 8 | 1,832, 206 | 74, 868 | 8, 014 | 1 | ${ }^{(3)}$ |  | 2 |
| New Hampshire | 29 | 13 | 922, 821 | 55, 384 | 2,608 | 14 | 684, 497 | 157, 485 | 2 |
| New Jersey | 1,301 | 716 | 129, 548, 406 | 9, 192,974 | 875, 354 | 490 | $38.210,764$ | 3,539,895 | 8 |
| New Mexico. | 11 5,328 | 2, 776 | $1,477,708$ $594,053,754$ | 69,374 $44,493,989$ | 7,638 $4,557,219$ | 2.129 ${ }^{4}$ | - $283.478,973$ | [4, ${ }^{(2)} 879,880$ | 423 |
| North Carolina. | $\begin{array}{r}150 \\ \hline 15\end{array}$ | 2. 74 | 12, 015,730 | 541, 250 | 46,748 | 2. 69 | -6,153, 285 | -577,406 | T |
| North Dakota. | 30 | 20 | 2,557,366 | 122,312 | 9,061 | 5 | 122,785 | 14,137 | \% |
| Ohio | 1,115 | 657 | 167, 711, 154 | 8,187,973 | 759, 268 | 415 | 41, 660, 943 | 3,077,067 | 43 |
| Oklahoma | 246 | 131 | 38, 552, 287 | 4, 637, 936 | 511,382 | 88 | 7, 546, 448 | 1,189, 261 | 27 |
| Oregon. | 193 | 88 | 10,696,891 | 595, 740 | 37, 172 | 75 | 3, 612,771 | 453,590 | 30 |
| Pennsylvania | 1,001 | 524 | 186, 782, 875 | 12, 509, 792 | 1,318, 912 | 399 | 46. 672,066 | 4, 827,938 | 88 8 |
| Rhode Island. | 127 | 63 | 8, 063,096 | 349, 896 | 26, 113 | 56 | 3, 672, 405 | [84, 481 | 8 |
| Eouth Crrolina. | 60 | 26 | 2,594, 151 | 145, 983 | 8,856 | ${ }^{26}$ | 1, 744, 444 | 154,732 | 8 |
| South Dakota. | 38 | 23 | 3, 130, 131 | 200, 582 | 16, 443 | 10 | 209,4<9 | 21,287 | 5 |
| Tennessee | 134 | 77 | 14, 303, 086 | 664, 564 | 55, 028 | 46 | 8. 899,996 | 507, 526 | 11 |
| Texas. | 354 | 193 | 40, 241, 450 | 2,375, 103 | 217, 586 | 127 | 14, 009, 342 | 1,120, 219 | 34 |
| Utah. | 78 | 42 | 4,338, 269 | 368,837 | 35, 122 | 24 | 1,348, 004 | 212,580 | 12 |

 returns are included.

Table 17.--Corporalion returns distributed by States and Territories, showing, for major industrial groups, lhe number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no nel income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years...Continued

CONSTRUCTION-Continued

| States and Territories | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number } \\ & \text { of } \end{aligned}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Vermont. | 12 | 8 | \$258, 797 | \$21, 253 | $\$ 466$ | 4 | \$231, 825 | \$15, 103 |  |
| Virginia... | 187 | 108 | 31,311, 366 | 2,153, 074 | 225, 902 | 64 | 4, 463, 404 | 350, 387 | 15 |
| Washington. | 300 | 157 | 14, 237, 416 | 1,011, 412 | 64, 018 | 110 | 7,095,900 | 1,049, 207 | 33 |
| West Virginia | 112 | 61 | 9, 450, 165 | 572, 648 | 46, 450 | 47 | 3, 662, 723 | 428, 107 | 4 |
| Wisconsin. | 500 | 311 | 65, 856, 586 | 2,931,956 | 274, 718 | 154 | 13, 706,991 | 827, 284 | 35 |
| W yoming-....- States grouped | 20 | 11 | 608, 992 | 60, 464 | 5, 187 | 5 | 78,863 118,904 | 7,928 47,342 | 4 ---1 |
| Total. | 18,770 | 10,179 | 2, 317, 186, 317 | 170, 905, 881 | 17, 175, 226 | 7,117 | 661, 088, 717 | 71,369,108 | 1, 474 |
| $1927{ }^{2}$ | 17, 609 | 10,071 | 2, 413, 183,931 | 171, 159,963 | 20,078,238 | 6, 281 | 642, 410,274 | 59,417,399 | 1,257 |
| $1926{ }^{2}$ | 16, 770 | 10,075 | 2,287,547, 857 | 162, 569, 003 | 19, 146, 036 | 6,695 | 528, 547,998 | 53, 621, 248 | .-.-....-- |
| $1925{ }^{2}$ | 15, 338 | 9,701 | 1, 914, 494, 247 | 156, 490, 708 | 17,580,920 | 5, 637 | 391, 554, 860 | 43, 345, 993 | ---..---- |
| $1924{ }^{2}$ | 13, 176 | 8,701 | 1, 784, 698, 994 | 132, 704, 218 | 13, 911, 675 | 4, 475 | 425, 624, 680 | 42, 010, 538 | ----.-.-- |
| 1923 2. | 12, 551 | 8,151 | 1,753, 796, 470 | 112, 003, 914 | 11, 438,833 | 4, 400 | $469,915,480$ | 42, 808, 544 | ------ |
| 1922 2 | 11,370 | 6,997 | 1, 350, 514, 102 | 91, 724, 158 | 9,652,388 | 4, 373 | 415, 529, 862 | 52, 528, 638 | --..---- |
| 19212 | 10,361 | 6,041 | 1, 281, 614, 507 | 67, ${ }^{\text {635, }} 368$ | 13,594, 886 | 4,320 | 491, 693, 680 | 51, 507, 351 | .-. |
| $1920{ }^{2}$ | 9,960 | 7,010 | 1, 875,949, 811 | 113,552, 012 | 33, 179, 762 | 2,950 | 361, 704, 293 | 28, 209, 391 | -...- |

TRANSPORTATION AND OTHER PUBLIC UTIIITIES

| Alabama | 224 | 142 | \$16, 957, 887 | \$1,696, 551 | \$174, 548 | 56 | \$3, 874,748 | \$494,642 | 26 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alaska | 26 | 16 | 781, 683 | 92,757 | 7,598 | 9 | 141, 089 | 29,944 | 1 |
| Arizona | 96 | 48 | 4, 834, 089 | 413,129 | 38,364 | 33 | 3,916, 592 | 1,688, 642 | 15 |
| Arkansas. | 254 | 173 | 20, 419, 343 | 3,046, 505 | 322,717 | 67 | 8,000,501 | I, 013, 849 | 14 |
| California. | 1,032 | 505 | $503,620,961$ | 77, 116, 398 | $9,035,329$ | 401 | 58, 950, 697 | 9, 734, 475 | 126 |
| Colorado. | 229 | 105 | 110, 833, 562 | 11, 990, 220 | 1,338,391 | 86 | 3,229, 416 | 611,839 | 38 |
| Connecticu | 282 | 173 | 244, 112,423 | 33, 488, 992 | 3,982, 370 | 84 | 7,669,922 | 669,907 | 25 |
| Delaware | 63 | 41 | 151, 896, 328 | 16, 658,813 | 1,955,876 | 15 | 4, 203,527 | 1,327,068 | 7 |
| District of | 96 | 54 | 275, 025, 462 | 32,378, 047 | 3,877, 106 | 37 | 3,965, 384 | 1,576, 627 | 5 |
| Florida | 277 | 112 | 18,328, 122 | 3,353, 670 | 372, 423 | 126 | 6,709,556 | 1,514,055 | 39 |
| Georgia | 291 | 202 | 28, 116, 902 | 4,665, 937 | 518, 765 | 70 | 8, 178,011 | 713, 607 | 19 |
| Hawaii | 37 | 32 | 21, 804, 763 | 4, 677,339 | 552, 177 | 4 | 65,567 | 12,269 | 1 |
| Idaho. | 124 | 65 | 2,785,922 | 160,599 | 8, 314 | 37 | 4,819,641 | 1,474,741 | 22 |



Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

TRADE

| States and Territories | Totalnumber ofreturns returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Gross income | Net income | Tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Gross incone | Deficit |  |
| Alabama. | 1,442 | 874 | \$245, 338, 958 | \$6,501, 651 | \$562,516 | 536 | \$71,431, 270 | \$2,367, 103 | 29 |
| Alaska | 40 | 31 | 3,811, 725 | 129, 593 | 6, 388 | 8 | 431. 464 | 9,519 | 1 |
| Arizona | 390 | 279 | 75, 712,621 | 3, 402, 889 | 315,301 | 94 | 10, 173, 890 | 400, 009 | 17 |
| Arkansas | 882 | 580 | 169, 147, 160 | 4, 414, 608 | -365, 252 | 291 | 55, 168. 994 | 2, 013, 178 | 11 |
| California. | 4, 208 | 2,812 | 1, 85t, 138, 162 | 71, 471,598 | 7. 758,927 | 1,681 | 331, 556,402 | 17, 169, 509 | 115 |
| Colorado. | 1,774 | 1, 1 1i1 | 296, 047, 947 | 9,416, 543 | 815, 724 | 556 | 55, 182, 653 | 2,985, 124 | 57 |
| Connecticut | 2, 108 | 1,327 | 392, 343,338 | 13,448, 409 | 1,217,753 | 741 | 115, 900, 795 | 4, 4¢5, 659 | 40 |
| Delaware. | 266 | 174 | 75, 274, 837 | 3,940, 811 | 426,690 | 82 | 12, 941,486 | 588,617 | 10 |
| 1 District of Columbia | 6.47 | 370 | 169, 773, 726 | 7,706, 178 | 809, 028 | 254 | 40,512, 295 | 1,772, 821 | 23 |
| Florida. | 2, 103 | 1,011 | 178,051, 747 | 5, 431, 975 | 372, 494 | 1,274 | 151, 514, 743 | 11,954, 354 | 118 |
| Georgia | 1,854 | 1,206 | 339,752, 807 | 9, 340, 396 | 796, 125 | 6132 | 121.850, 131 | 4, 142,944 | 16 |
| Hawaii. | 225 | 149 | 56, 115, 657 | 3, 832, $3 \overline{7} 4$ | 425, 633 | 70 | 23, 289, 243 | 704, 578 | ${ }^{6}$ |
| Idaho. | 552 | 412 | 70, 759,06678 | 2, 216, 048 | 161, 182 | 130 | 11,499, 033 | 481, 539 | 10 |
| Illinois. | 8,796 | 5,46] | 3, 472, 010, 720 | 148, 208, 881 | 16,063, 644 | 3, 116 | 730,691, 442 | 20, 412, 580 | 219 |
| Indiana. | 3,119 | 1,945 | 516,613, 483 | 17, 378, 832 | 1,593,558 | 1,034 | 122, 172, 508 | 5, 791, 058 | 140 |
| Iowa... | 2. 450 | 1,708 | 459, 753, 059 | 12, 281,029 | 1, 017,612 | ${ }^{6} 66$ | 95, 132, 205 | 3,991, 201 | 76 |
| Kansas. | 1. 690 | 1, 201 | 352, 586, 309 | $8,651,896$ | 742,375 | 456 | 69, 669,856 | 2, 003,235 | 33 |
| Kentucky | 1,597 | 1,037 | 243, 755, 233 | 8, 713,415 | 782, 804 | 512 | 72, 129, 174 | 3, 226, 968 | 48 |
| Louisiana. | 1, 891 | 1, 217 | 480, 512, 700 | 12, 419, 491 | 1, 158,229 | 625 | 127, 398, 504 | 4, 557, 359 | 49 |
| Maine.... | 1, 120 | -723 | 132, 747, 824 | 3, 655, 252 | 1262,957 | 360 | 44, 611, 741 | 1,411,972 | 37 |
| Maryland. | 1,459 | 792 | 1,341,426, 209 | 43, 441, 903 | 4, 851, 135 | 613 | 102, 200, 138 | 5,717,754 | 54 |
| Massachusetts | 5,908 | 3, 305 | ], 640, 584, 618 | 51, 631, 524 | 5,358, 871 | 2, 497 | 433, 967, 281 | 17,929, 742 | 10 A |
| Michigan | 4,006 | 2,583 | 1, 108,302,558 | 58, 095, 164 | 6, 183, 198 | 1,298 | 222, 337, 019 | 11,244, 258 | 125 |
| Minnesota | 3,209 | 2, 151 | 969,082, 799 | 26, 822,648 | 2, 689, 161 | 924 | 157,704,477 | 5, 274, 238 | 13.4 |
| Mississippi | 920 | 624 | 135, 231,459 | 3, 803, 339 | 277, 873 | 278 | 36, 454, 430 | 1, 380, 930 | 18 |
| Missouri ...- | 4,625 | 2,858 | 1, 411, 905, 744 | 47, 700, 190 | 4,976,664 | 1,614 | 270, 721, 552 | 10, 885, 312 | 153 |
| Montana | 1,026 | . 767 | 131, 575, 383 | 5, 426, 719 | 451,929 | 207 | 16, 114,029 | 744, 794 | 52 |
| Nebraska | 1,570 | 1. 135 | 404, 540, 347 | 10, 734, 314 | 999, 704 | 403 | 76, 168,404 | 1,792,954 | 32 |
| Nevada. | 161 | 109 | 134, 306, 078 | 4, 801, 393 | 545, 045 | 49 | 3, 321,419 | 221,987 | 3 |
| New Hampshire | 352 | 218 | 44,507, 805 | 1, 337, 585 | 104, 847 | 128 | 12,209,066 | 550,935 | ${ }^{6}$ |
| New Jersey.- | 4,249 | 2,562 | 837,005, 262 | 27, 594,758 | 2, 682, 569 | 1,594 | 219, 071,601 | 10,829,477 | 93 |


| New Mexico | 295 | 210 | 48,251, 112 | 1,986,333 | 182,352 | 73 | 7,705, 840 | 280, 339 | 12 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| New York. | 23,680 | 13, 684 | 8, 241, 913, 6,84 | 327, 463,979 | 33, 960, 144 | 9,511 | 1, 989, 784, 229 | 99, 640,542 | 485 |
| North Carolina | 2, 298 | 1,298 | 296,735,780 | 8, 403, 950 | 717.522 | 952 | 93, 058,415 | 4,497,442 | 48 |
| North Dakota. | 1,296 | 889 | 127, 777, 299 | 3, 386, 891 | 201, 544 | 349 | 30, 712, 607 | 851,527 | 58 |
| Ohio | 6, 873 | 4, 260 | 1,946, 982,384 | 67, 109, 32 J | 6, 869, 744 | 2,494 | 441, 558, 919 | 18, 420, 765 | 119 |
| Okiahoma | 1,798 | 1,204 | 415, 287, 392 | 12, 723, 379 | 1, 163, 013 | 548 | 72, 531, 718 | 2, 886, 279 | 46 |
| Oregon | 1,608 | 974 | 246, 505, 966 | 6, 880, 786 | 602,528 | 554 | 88, 776, 877 | 3, 070,789 | 75 |
| Pennsylvania | 5, 699 | 3, 0f7 | 1,739, 182, 975 | 58, 537,498 | 6, 135, 194 | 2,459 | 611, 945, 761 | 23, 099,397 | 173 |
| Rhode Istand. | 741 | 407 | 175, 042, 458 | 5, fi86, 654 | 565, 056 | 316 | 48, 954, 903 | 2, 119,572 | 18 |
| South Carolina | 1,460 | 751 | 114, 199, 006 | 2, 746,419 | 185, 645 | >0 | 60, 366,120 | 1, 095,102 | 23 |
| South Dakota. | 1,025 | 755 | 115, 587, 856 | 3, 167,965 | 207,081 | 239 | 20, 689, 526, | 625, 079 | 31 |
| Tennessee. | 1,602 | 1,028 | 409, 806, 112 | 12.002, 087 | 1,172,482 | 531 | 195, 760, 510 | 4, 512,254 | 43 |
| Texas | 4, 264 | 2,836 | 1, 172, 998,656 | 39, 174,799 | 3, 918,259 | 1,347 | 494, 193, 857 | 11,922, 716 | 81 |
| Utah | 871 | 626 | 155, 709,523 | 6,076,564 | 547, 059 | 218 | 24, 560, 329 | 1, 014, 599 | 27 |
| Vermont | 322 | 233 | 59, 602, 616 | 1,856, 692 | 163, 002 | 85 | 7, 763, 744 | 366, 102 | 4 |
| Virginia. | 2,166 | 1,384 | 339, 361, 521 | 11, 756,107 | 1,059,671 | 736 | 85, 961, 156 | 3,480, 573 | 46 |
| Washington | 2, 838 | 1,715 | 505, 216,301 | 14,611, 222 | 1,307, 593 | 940 | 110, 761, 070 | 4, 591, 536 | 133 |
| West Virginia | 1,308 | 794 | 187, 609, 110 | (0, 306, 173 | 552, 188 | 488 | 60, 421, 272 | 2, 623,474 | 26 |
| Wisconsin. | 3,892 | 2, 643 | 654, 664, 403 | 20,775,755 | 1.893, 614 | 1,220 | 112, 477, 128 | 5, 369,990 | 129 |
| W yoming | 391 | 302 | 39, 313, 384 | 1, 668, 07 i | 112,534 | 84 | 7, 202,661 | 243, 285 | 5 |
| Total | 129, 766 | 79,745 | 34, 824, 463, 650 | 1,246, 862, 101 | 126, $332,3 \neq 3$ | 46, 602 | 8,379,620,447 | 355, 514, 371 | 3,419 |
| $1927{ }^{2}$ | 122,360 | 74, 747 | 33, $512,875,844$ | 1, 156, 870, 205 | 137, 351, 547 | 44,931 | 7,430, 839,801 | 362, 339,344 | 2.682 |
| $1926{ }^{2}$ | 112, 705 | 71, 403 | 33,459, 062, 756 | 1, 165, 557,562 | 140, 522, 646 | 41,302 | 7, 478,473, 042 | 330,998, 059 |  |
| $1925{ }^{2}$ | 109,588 | 71,910 | 32, 617, 031,658 | 1, 254, 045, 996 | 145, 349, 645 | 37, 178 | 7,229,905,678 | 287, 506, 146 |  |
| 19242 | 105, 323 | 688, 112 | 28, 625, 232, 657 | 1, 198, 585, 578 | 120,648, 705 | 37, 211 | 6,490, 246, 892 | 296, 516, 827 |  |
| 1923 2 | 100, 6440 | 68, 186 | 26, 441, 517, 568 | 1, 197, 926, 069 | 128,536, 444 | 32, 460 | 5,832, 623, 165 | 264, 797, 443 |  |
| $19222^{2}$ | 95,683 | 59,791 | 22, 864, 939, 438 | 1, 014, 012, 731 | 107,041, 608 | 35, 802 | 5, 811,919,511 | 318,693, 358 |  |
| $1921{ }^{2}$ | 88,179 | 42,809 | 17,570, 065, 920 | 571, 945, 297 | 96, 742, 515 | 45, 370 | 9, 774, 283, 657 | 626, 828, 343 |  |
| 1920 | 78,885 | 52,278 | 23, 915, 646, 093 | 911, 173, 330 | 192, 612,920 | 26, 607 | 7, 597, 470,410 | 339,482, 009 |  |

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from incone-tax returns of corporaticns are summarized on pp. 449-462. Fiscal and fractional (part vear) returns are inctuded.

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand total for prior years-Continued

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.-Continued

| States and Territories | $\begin{aligned} & \text { Total } \\ & \text { number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{aligned} & \text { Number of } \\ & \text { refurns } \end{aligned}$ | Gross income | Net income | Tax | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | Gross income | Deficit |  |
| Indiana | 773 | 396 | \$37, 444, 742 | \$2,935,560 | \$272, 014 | 287 | \$13, 546, 478 | \$1, 299, 201 | 90 |
| Iowa- | 515 | 320 | 17, 162,003 | 1, 290, $82 \%$ | 88, 236 | 150 | 4, 851,217 | 601, 070 | 45 |
| Kansas | 228 | 134 | 7, 573, 148 | 725, 780 | 61, 162 | 68 | 3, 152, 319 | 285, 178 | 26 |
| Kentucky | 503 | 249 | 13, 068, 133 | 1,562, 352 | 137,785 | 172 | 7,144,055 | 953, 820 | 82 |
| Louisiana. | 334 | 192 | 24,054, 247 | 1, 892, 020 | 187, 662 | 122 | 7,590,645 | 917,409 | 20 |
| Maine.- | 294 | 177 | 15, 804, 267 | 1,177, 432 | 110,578 | 86 | 2,953,164 | 258, 207 | 31 |
| Maryland. | 438 | 228 | 23, 337, 053 | 2,650,890 | 264, 078 | 148 | 6,676,477 | 762, 723 | 62 |
| Massachusetts | 1,553 | 774 576 | $125,645,786$ $102,889,196$ | -9,801, $21.423,081$ | 980,969 1 222,663 | 713 | $45,990,059$ $27,913,996$ | 4, 290, 338 | 68 |
| Michigan | 1,043 640 | 576 359 | $\begin{array}{r}102,889,196 \\ 36,995,737 \\ \hline\end{array}$ | $11,423,081$ $3,816,406$ | $1,222,663$ 384,110 | 384 217 | $27,913,996$ $9,499,945$ | $4,795,011$ 732,554 | 83 |
| Minnesota | 132 | ${ }^{3} 73$ | 36, ${ }^{3}, 794,337$ | - 366, 902 | 23, 480 | 50 | $9,499,945$ $1,954,888$ | 732,554 618,724 | $\stackrel{64}{9}$ |
| Missouri. | 1,238 | 645 | 92, 553,009 | 7,123,843 | 648, 643 | 468 | 22, 402,210 | 2,421, 807 | 125 |
| Montana | 228 | 153 | 8, 812,835 | 1, 308, 642 | 128, 144 | 52 | 1,767,882 | 151,088 | 23 |
| Nebraska. | 280 | 164 | 11, 097,183 | 541, 783 | 38, 102 | 98 | 4, 204, 186 | 490, 652 | 18 |
| Nevada.. | 58 | 32 | 938,903 | 108,968 | 6,438 | 15 | 405, 143 | 31, 249 | 11 |
| New Hampshire | 105 | 49 | 2, 825, 495 | 390, 864 | 37,623 | 42 | 1,932, 213 | 107, 997 | 14 |
| New Jersey | 1,334 | 709 | 72, 576, 248 | 6, 041, 643 | 539, 189 | 551 | 35, 187, 944 | 3,561, 472 | 74 |
| New Mexico | 95 | 61 | 1,612,481 | 166,583 | 9, 181 | 19 | 280, 100 | 47, 167 | 15 |
| New York. | 7,893 | 3,914 | 1,084, 985, 848 | $95,109,642$ | 10, 142, 024 | 3,562 | 392, 417, 898 | 41, 862, 096 | 417 |
| North Caroina | 431 | 169 | 10, 728, 109 | 838, 183 | 61,338 | 200 | 6, 483, 274 | 977, 544 | 62 |
| North Dakota. | 158 | 86 | 1,561,889 | 120,041 | 3, 898 | 44 | 557,163 | 69,969 | 28 |
| Ohio.- | 1,778 | 981 | 114, 654, 842 | 12,275,065 | 1,215, 574 | 701 | 42, 333, 313 | 4,640,781 | 96 |
| Oklahoma. | 476 | 273 | 16,941,260 | 1,687,946 | 150, 893 | 151 | 3,754,814 | 470,042 | 52 |
| Oregon | 620 | 275 | 14,441,227 | 1,131, 772 | 85, 471 | 236 | 7,694, 829 | 724, 913 | 109 |
| Pennsylvania | 1,624 | 775 | 111, 485, 356 | 12, 495,027 | 1,324, 670 | 744 | 54, 821, 100 | 6, 770, 276 | 105 |
| Rhode Island. | 177 | 93 | 10, 999, 496 | 914,896 | 85, 739 | 67 | 2,498,570 | 460, 361 | 17 |
| South Carolina | 183 | 72 | 2, 689,546 | 197, 031 | 11, 735 | 79 | 2,443, 394 | 261, 857 | 32 |
| South Dakota. | 222 | 137 | 2, 311,456 | 229, 047 | 12,536 | 48 | 1, 076, 510 | 101, 216 | 37 |
| Tennessee. | 391 | 212 | 20, 553, 320 | 1,388, 315 | 116,315 | 145 | 5, 813, 499 | 606,920 | 34 |
| Texas | 1,155 | 627 126 | $45,682,454$ $8,438,345$ | 3, 831,484 | 311,155 95,519 | 421 69 | $15,085,984$ $3,424,640$ | 2, 053,807 | $\begin{array}{r}107 \\ \hline 9\end{array}$ |


| Vermont | 75 | 43 | 1,332, 816 | 113,416 | 6,483 | 26 | 1, 346, 408 | 143, 972 | 6 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Virginia | 474 | 232 | 16, 823,367 | 1, 685, 416 | 163, 068 | 184 | 6,639,560 | 965, 285 | 58 |
| Washington | 1,076 | 545 | 33, 520, 292 | 2, 344, 935 | 180, 660 | 341 | 11, 633, 388 | 1,149, 890 | 190 |
| West Virginia | 307 | 166 | 9,352, 531 | 761,431 | 53, 819 | 114 | 5, 602, 637 | 867,048 | 27 |
| Wisconsin. | 984 | 476 | 40, 461, 145 | 3, 078,960 | 276, 197 | 365 | 13, 864, 396 | 1,866, 238 | 143 |
| Wyoming | 85 | 56 | 1,983,251 | 192, 637 | 9, 172 | 21 | 277,053 | 40,542 | 8 |
| Total | 36,829 | 19,008 | 2, 784, 160, 561 | 254, 186, 076 | 25, 501, 395 | 14,518 | 1, 043, 450, 492 | 126, 709, 313 | 3,303 |
| $1927{ }^{2}$ | 34, 193 | 18,287 | 2, 680, 916, 440 | 244, 463, 850 | 28,625,757 | 12,859 | 906, 078, 710 | 117, 065, 160 | 3,047 |
| $1926{ }^{2}$ | 32, 257 | 17,755 | 2, 628, 039, 969 | 260, 981, 252 | 31, 040,096 | 14, 502 | 732, 271, 926 | 103, 771, 742 |  |
| 1925 | 28, 981 | 16,571 | 2, 283, 167,734 | 246, 426, 235 | 28, 466,993 | 12,410 | 556, 184, 645 | 72, 226, 325 |  |
| 1924 | 26, 320 | 15, 495 | 2, 049, 142, 401 | 202, 165, 035 | 22, 130, 913 | 10,825 | 582, 704, 474 | 06, 650, 042 |  |
| 1923 | 25, 114 | 15,482 | 1,917,929,099 | 188, 368, 460 | 20, 376, 829 | 9,632 | 500, 837, 285 | 59, 141, 170 |  |
| 1922 2 | 23, 145 | 13,494 | 1, 689,958,545 | 148, 366, 522. | 16, 262,319 | 9,651 | $525,945,947$ | $59,614,683$ |  |
| 19212 | 19, 103 | 10, 694 | 1,312,596, 853 | 104, 872,554 | 19, 269,098 | 8,409 | 442, 490, 733 | 45, 939, 035 |  |
| $1920{ }^{2}$ | 17,490 | 11,914 | 1, 656, 790, 349 | 145, 490, 862 | 31, 547, 536 | 5,576 | 295, 783, 511 | 29, 199, 368 |  |

FINANOE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCKAND BOND BROKERS, ETC.

| Alabama | 1,539 | 877 | \$35, 031, 469 | \$8, 391, 723 | \$775, 369 | 478 | \$7, 371, 792 | \$2, 137, 658 | 184 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Alaska | 29 | 19 | 809, 853 | 175, 0.12 | 15, 051 | 8 | 168, 786 | 11,787 | 2 |
| Arizona. | 363 | 186 | 8,346, 387 | 2, 087,442 | 192, 368 | 191 | 3, 129,424 | 2,348, 845 | 76 |
| Arkansas | 767 | 528 | 19, 647,610 | 2. 543,435 | 178, 577 | 197 | 7,001,561 | 933, 949 | 42 |
| California | 6, 809 | 3,649 | 1,394,955,402 | 165, 934, 742 | 18,758,027 | 2, 5221 | 231, 565, 260 | 46, 248, 215 | 599 |
| Colorado | 1,853 | 1,016 | 66, 851,095 | 7, 424, 010 | 604, 775 | 583 | 27, 530, 113 | 4, 196,570 | 254 |
| Connectict | 1,633 | 1, 121 | 383, 511, 276 | 47, 265, 199 | 4, 911, 712 | 420 | 74, 860, 405 | 4, 138, 585 | 92 |
| Delaware | 771 | 490 | 276, 183, 598 | 77, 152, 205 | 8, 754, 794 | 202 | 25, 476,478 | 3, 366, 551 | 79 |
| District of C | 606 | 301 | 37,089, 114 | 9, 836, 736 | 1, 114, 46.1 | 212 | 16, 700, 818 | 5, 526, 712 | 93 |
| Florida | 5,285 | 1,305; | 36, 329,410 | 7,908, 755 | 579,924 | 2,359 | 47, 883, 775 | 42, 584, 555 | 1,621 |
| Qeorgia | 1, 63! | 976 | 52, 295, 992 | 11,395, 159 | 1, 142,838 | 524 | 16, 644, 971 | 4, 810, 915 | 129 |
| Hawai | 209 | 136 | 11, 216,732 | 2,539,351 | 271,931 | \% $\%$ | 3, 713, 347 | 346, 471 | 10 |
| Idaho. | 438 | 251 | 5, 769,253 | 784, 908 | 41,902 | 132 | 2, 852, 341 | 788, 054 | 55 |
| Illinois | 5,698 | 3,517 | I, 131,987, 961. | 148, 175, 912 | 16, 615, 138 | 1,786 | 2, 744, 444, 105 | 33, 610, 205 | 365 |
| Indiana | 3,351 | 2,198 | 124, 406, 819 | 19, 06.3, 748 | 1, 819,972 | 826 | 21, 989,647 | 5,868, 887 | 327 |
| Iowa | 2,997 | 1,589 | 73, 204, 733 | 8, 706, 141 | 681, 830 | 426 | 51, 852, 438 | 8, 325, 674 | 482 |
| Kansas | 1,827 | 1,153 | 29, 410, 203 | 4, 696, 729 | 296,307 | 488 | 21,979, 898 | 3, 058,090 | 186 |
| Kentucky | 1,372 | 970 | 98, 910, 078 | 13,624,614 | 1,401,423 | 288 | 7,789, 750 | 2, 011,944. | 114 |
| Louisiana | 1,715 | 953 | 106, 655, 065 | 9, 957, 883 | 952, 103 | 599 | 25, 933, 333 | 6, 013, 571 | 163 |
| Maine | 715 | 461 | 57, 289.656 | 4,548,582 | 449,528 | 194 | 19, 370, 797 | 1,128, 151 | 60 |
| Maryland. | 1,801 | 1,006 | 208,018, 917 | 33, 461, 645 | 3,7.12, 181 | 546 | 29, 634, 715 | 6, 8587,918 | 249 |
| Massachuse | 3, 323 | 1,983 | 2, $520,554,878$ | 67, 906, 809 | 7, 466, 801 | 1,124 | 183, 407, 850 | 33, 855, 143 | 216 |
| Michigan. | 4,390 | 2,644 | 365, 977, 523 | 80, 722, 923 | 8,926,572 | 1,369 | 92, 060, 705 | 22, 424, 690 | 377 |
| Minnesota- | 3,589 | 1,838 | 113, 083, 081 | 19, 004, 471 | 1,882,685 | 1, 287 | 90, 618,889 | 8, 165, 899 | 464 |
| Mississippi | 592 | 353 | 21, 354,557 | 1,880,714 | 119,991 | 201 | 5, 896, 031 | 1,238, 086 | 38 |
| Missouri | 5, 394 | 3,052 | 231, 292,975 | 30, 378, 243 | 2, 943,499 | 1, 705 | 69, 447, 552 | 20, 515.714 | 637 |
| Montana | 887 | 467 | 15, 232,587 | 2, 213,959 | 157, 115 | 251 | 2,544,847 | 1,162,912 | 169 |
| Nebraska | 1,868 | 1,095 | 44, 337, 916 | 5, 987, 155 | 441, 825 | 430 | 22, 082, 655 | 5, 188, 182 | 343 |

Table 17.-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; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior ycars-Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.-Continued

| States and Territories | $\begin{gathered} \text { Total } \\ \text { number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number of } \\ \text { of } \end{gathered}$ | Gross income | Deficit |  |
| Nevada | 163 | 100 | \$4, 045, 805 | \$1,113,788 | \$107, 305 | - 37 | \$1, 522,606 | \$153,341 | 26 |
| New Hampshire. | 298 | 214 | 22, 284,908 | 4, 124,710 | 444, 441 | 76 | 3, 451, 282 | 3, 130,733 | 8 |
| New Jersey.... | 7,982 | 4,328 | 565, 907, 225 | 120, 758, 696 | 13,139,459 | 2, 847 | 83, 901,854 | 21,721. 781 | 757 |
| New Mexico. | 250 | 124 | 2, 867,096 | 472,012 | 28, 713 | ${ }^{63}$ | 1,423.902 | 466, 344 | 63 |
| New York. | 38,585 | 20,535 | 4, 143, 046. 273 | 737, 817, 990 | 81, 777, 127 | 14, 197 | 796, 881, 834 | 150, 218, 899 | 3, 85.3 |
| North Carolina | 1, 622 | 805 | 65, 298, 827 | 6, 994,275 | ¢27, 636 | 615 | 11, 978, 444 | 4, 004.702 | 202 |
| North Dakota. | 1,331 | 472 | 8,468,864 | 1,173,546 | 57,720 5 | 368 | 5,939,555 | 1,521,747 | 491 |
| Ohio | 6, 100 | 3,467 | 411, 219, 266 | 57, 149,876 | 5, 931, 578 | 2, 264 | 139,368, 350 | 27, 507, 953 | 369 |
| Oklahoma | 1,323 | 831 | 39, 918,030 | 6, 700, 736 | C06,325 | 387 | 14, 6300805 | 3, 714,749 | 105 |
| Oregon | 1,647 | 783 | 27,551, 810 | 4, 336,340 | 333,471 | 581 | 18.929. 17! | 4, 122, 733 | 283 |
| Pennsylvania | 5,197 | 3, 284 | 969, 983, 521 | 123. 109, 802 | 13, 802, 6f0 | 1, 508 | 105. 982,845 | 20, 397, 054 | 405 |
| Rhode Island | 655 | 421 | 42.632,734 | 6., 937, 947 | 676, 759 | 172 | 16,735, 579 | 3, 468, 183 | 12 |
| South Carolina | 1,040 | 405 | 17, 633, 038 | 1,348.473 | 40,821 | 453 | 8.336, 421 | 2,077,218 | 182 |
| South Dakota | 1, 015 | 485 | 8, 170,698 | 1,123,885 | 39.087 | 232 | 4,512,523 | 986, 32: | 298 |
| Tennessee. | 1,232 | 804 | 58. 415.376 | 11,492, 253 | 1, 192, 423 | ${ }^{1} 337$ | 21, 736, 187 | 2, 066, 689 | 91 |
| Texas. | 3, 613 | 2, 165 | 142, 129,060 | 25, 378, 768 | 2,457,978 | 1, 137 | 56, 667, 456 | 14, (72, 340 | 311 |
| Utah..- | 742 | 446 | 33, 299,714 | 3, 026, 170 | 262, 647 | 212 | 6, 138,470 | 1,623,518 | 84 |
| Vermont | 214 | 160 | 22, 311,696 | 1,584, 048 | 150, 378 | 47 | 2,313,029 | 886, 307 | 7 |
| Virginia | 2, 081 | 1,176 | 58, 170, 277 | 12,887, 766 | 1,209, 295 | 671 | 11,477,055 | 4,496, 065 | 234 |
| Washington | 2,956 | 1,629 | 130, 589, 683 | 13, 432, 373 | 1,262, 267 | 936 | 27, 083,459 | (i), 423, 472 | 391 |
| West Virginia | 1. 297 | 770 | 29, 061, 511 | 6, 491,939 | -584,329 | 428 | 8, 343, 051 | 2, 384, 094 | 99 |
| Wisconsin. | 4,287 | 2, 580 | 183. 228,005 | 24, 494, 301 | 2, 948,059 | 1,150 | 31, 648,490 | 12, 732,328 | 517 |
| W yoming | 291 | 167 | 4,381, 799 | 844, 147 | 58,789 | 94 | 1,367, 123 | 257, 793 | 30 |
| Total | 145,433 | 80,315 | 14.476, 370,262 | 1, 971, 342, 626 | 213, 238, 072 | 48,824 | 5, 231, 321, 782 | 566, 198, 998 | 16, 294 |
| $1927{ }^{2}$ | 137, 425 | 78, 100 | 10, 797, 009, 957 | 1, 522, 833,798 | 181, 705,991 | 44, 582 | 2. 407, 016,374 | 566, 176, 909 | 14,743 |
| $1926{ }^{2}$ | 130,433 | 76, 819 | 9. $3566.744,267$ | 1, 336, 892, 784 | 160, 214, 776 | 53, 614 | 2, 942,935.948 | 528, 032, 344 | 1, |
| $1925{ }^{2}$ | 115, 947 | 73,246 | 8,503, 186,306 | 1,523, 823, 240 | 179, 948, 691 | 42, 701 | 2, 013,582, 179 | 456, 219, 056 | --------- |
| 19242 | 104,761 | 67, 089 | 6, 766, 187, 881 | 995, 123, 031 | 109, 444,607 | 37, 672 | 2, 305, 943, 354 | 460, 596, 529 |  |
| 19232 | 96, 772 | 62,654 | 5, 488, 238,992 | 868, 883,415 | 95, 114, 379 | 34,118 32459 | 2,975, 878,948 | 410, 813,152 |  |
| $1922{ }^{2}$ | 91, 105 | 58,646 54,122 | $7,148,710,071$ $5,797,975,438$ | $887,834,693$ $739,290,805$ | 99, 097, <br> 7600 <br> 7671 | 32,459 28,736 | 1, 783, 176, 886 $1,753,120,702$ | $397,660,887$ $363,165,913$ |  |
| $1920{ }^{2}$ | 78,902 | 55,484 | 6,721, 199, 029 | 933, 304, 119 | 119, 001,606 | 23,418 | $1,668,375,486$ | 243, 036,196 |  |


${ }^{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 440-462. Fiscal and fractional (part year) returns are included.
3
States grouped to conceal identity of taxpayer.

Table 17.-Corporation returns distributed by States and Territories, showing, for major industrial aroups, the number, gross income, net income, and tax paid of corporations reporting net income; the number, gross income, and deficit of corporations reporting no net income; and the number of returns of inactive corporations reporting no income data; also grand totals for prior years-Continued

NATURE OF BUSINESS NOT GIVEN-Continued

| States and Territories | $\begin{gathered} \text { Total } \\ \text { number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |  | Inactive corpora-tionsNo income data re-portedNumber of returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Gross income | Net income | Tax | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Gross income | Deficit |  |
| Vermont. | 17 | 4 | \$10, 144 | \$5,826 |  | 1 | (3) | ${ }^{(3)}$ | 12 |
| Virginia. | 197 | 15 | 247, 131 | 8,290 | \$117 | 24 | \$150,609 | \$56,456 | 158 |
| Washington.- | 663 | 35 | 493, 590 | 45, 169 | 73 | 37 | 734, 752 | 125,085 | 591 |
| West Virginia. | 159 | 14 | 115, 447 | 21, 542 | 194 | 27 | 700, 871 | 409,197 | 118 |
| Wisconsin.-. | 719 | 32 | 454,094 | (33,029 | 278 | 53 | 232, 367 | 80, 112 | 634 |
| W yoming-...-- | 70 | 2 | ( ${ }^{3}$ ) $701,868$ | ${ }^{(3)}$ $137,670$ | 15,239 | 4 | 16,558 2,486 | 4,069 11,105 | 64 |
| Total | 16,597 | 960 | 26, 411, 195 | 3,940, 239 | 309, 174 | 1,350 | 21, 638, 600 | 6, 919, 745 | 14,287 |
| 19272 | 18, 693 | 1,492 | $48,539,858$ | 4, 143, 177 | 348, 188 | 1,731 | 37, 335, 838 | 9, 398, 014 | 15,470 |
| $1926{ }^{2}$ | 14, 871 | 840 | 27, 393, 023 | 2, 603,704 | 220, 101 | 14, 031 | 17,572, 022 | 6, 286, 912 |  |
| $1425{ }^{2}$ | 13,544 |  |  |  |  | 13, 544 |  | 1, 956, 113 | --.---.... |
| $1924{ }^{2}$. | 26,439 |  |  |  |  | 26, 439 | 326, 841 | 73, 332 | ------- |
| $1923{ }^{2}$ | 26,250 |  |  |  |  | 26, 250 | ${ }^{625}$ | 803, 110 | -..... |
| $19222^{2}$ | 30, 283 | 12 | 16, 274 | 1,172 |  | 30, 271 | 330, 710 | 271, 806 | --...... |
| 1921 2 | 27, 780 |  |  |  |  | 27,780 | 52, 024 | - $\begin{array}{r}16,761 \\ \hline\end{array}$ | -...--- |
| 19202 | 31, 760 | 1,957 | 90, 374,598 | 13, 122, 256 | 841,959 | 29,803 | 211, 021, 480 | 76,773, 273 | ------- |

${ }_{2}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462, Fiscal and fractional (part year) returns are included.

States grouped to conceal identity:of taxpayer.

Table 18.-Corporation returns-Distribution of number of returns, net income and net deficit, by size of net income and nel deficit, by major industrial groups
[Income returned for the calendar year ended Dec. 31, 1928 ${ }^{1]}$

| Distribution | Aggregate |  | Agriculture and related industries |  | Mining and quarrying |  | Manufacturing |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | All manufactures | Food products, beverages, and tobacco |  | Textiles and textile products |  | Leather and leatherproducts |  |
|  | Number of returns | Amount |  |  | Number of returns | Amount |  | Amount | Number of returns | Amount | Num- <br> ber of <br> returns | Amount |  | Arnount | Number of returns | Amount |
| Reporting net income: Size of net incomeUnder $\$ 1,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 68, 466 | \$28, 667, 760 | 1,349 | \$550,900 | 1,449 | \$537, 090 | 10,652 | \$4, 535, 726 | 2,024 | \$977, 699 | 1,810 | \$772, 645 | 242 | \$99, 359 |
| \$1,000 under \$2,000 | 42, 161 | 62, 624, 798 | 776 | 1,221, 288 | 718 | 1,054, 290 | 6,593 | 9, 784, 042 | 1, 120 | 1,663, 569 | 1,034 | 1,559, 064 | 158 | 236,961 |
| $\$ 2,000 \text { under } \$ 3,000$ | 35, 930 | 90, 128, 0668 | 607 304 | $1,527,312$ $1,050,467$ | 573 <br> 248 | $1,447,820$ 855,103 | 5,913 3, 548 | $14,873,100$ $12,231,387$ | 1,059 | 2, 671, 109 | 902 <br> 521 <br> 8 | 2, 264, 733 | 152 | 377, 203 |
| \$3,000 under $\$ 4,000$ | 19,392 | $66,724,327$ $52,757,599$ | 304 178 | $1,050,467$ 797,968 | 248 190 | 855,108 845,285 | 3,548 2,320 | 12, 231, 387 | 592 373 | $2,040,783$ $1,665,727$ | $\begin{array}{r}521 \\ 374 \\ \hline\end{array}$ | $1,796,956$ $1,671,317$ | 79 61 | 272,517 272,481 |
| \$5,000 under $\$ 10,000$ | 29,876 | - $211,526,272$ | 437 | 3,149,078 | 467 | 3,396, 090 | 6, 282 | 14, 612,804 | 1,032 | 1, $7,319,002$ | 374 843 | 1,67,317 $5,988,603$ | 61 153 | 1, 100, 036 |
| \$10,000 under \$15,000 | 13, 707 | 168, 261, 530 | 214 | 2, 630,256 | 244 | 2,973, 433 | 3,362 | 41, 333, 788 | - 582 | 7,206,495 | 437 | 5, 363, 637 | 94 | 1,143, 939 |
| \$15,000 under $\$ 20,000$ | 8, 268 | 143, 246, 122 | 123 | 2, 123,455 | 186 | 3, 200, 490 | 2, 251 | 39, 053, 014 | 329 | 5, 721, 489 | 320 | 5,554, 093 | 64 | 1, 105,981 |
| \$20,000 under \$25,000 | 6,953 | 156, 097, 554 | 98 | 2. 228, 255 | 144 | 3,243, 206 | 1,987 | 44.918,488 | 317 | 7, 146, 101 | 269 | 6, 103, 276 | 48 | 1, 076,143 |
| \$25,000 under $\$ 50,000$ | 12, 480 | 445, 894, 631 | 197 | 7,017,479 | 336 | 11,883, 578 | 3,892 | 140, 482, 431 | 605 | 21, 800,141 | 502 | 18, 095, 638 | 118 | 4, 258, 603 |
| \$50,000 under \$100,000. | 8, 734 | 609, 179, 215 | 113 | 7, 768, 822 | 252 | 17,801, 499 | 3,284 | 230, 928, 475 | 432 | 30, 474, 280 | 452 | 31,548, 065 | 77 | 5,525,413 |
| \$100,000 under \$250,000. | 6, 194 | 959, 922, 545 | 72 | 11, 191, 076 | 206 | 32, 475, 888 | 2, 647 | 412, 158, 474 | 350 | 53, 788, 207 | 351 | 54, 099, 068 | 66 | $10,608,105$ $8,959,662$ |
| \$250,000 under \$500,000- | 2, 267 | 794, 020,678 | 24 | 7,975, 448 | 79 | 27, 240, 321 | 1,049 | 368, 731, 905 | 110 | 38, 281, 998 | 145 | 50, 346, 217 | 26 | $8,959,662$ 12959 |
| \$500,000 under \$1,000,000-- | 1,286 | 898, 405, 169 | 7 | 4,688,702 | 40 | 27, 871, 828 | 627 | 433,633,023 | 71 | 47,958, 026 | 79 | 52, 683, 992 | 18 | 12, ${ }_{(2)}$ (29,356 |
| \$1,000,000 under \$5,000,000 | $\begin{array}{r}1,029 \\ \hline 229\end{array}$ | 2, 119, <br> $3,810,359,678$ | 4 |  | $\begin{array}{r}43 \\ 8 \\ \hline\end{array}$ | $89,746,829$ $108,105,971$ | 499 101 | $1,025,219,347$ $1,911,380,419$ | 67 19 | 148, 973,238 | 35 2 | $71,605,297$ $42,396,991$ | 5 | ${ }_{(2)}^{(2)}$ |
| $\$ 5,000,000$ and over Classes grouped ${ }^{2}$ | 229 | 3, 810, 359, 213 | 1 | $26,555,974$ | 8 | 108, 105, 971 | 101 | 1,911,380,419 | 19 | 262, 182, 303 |  | 42,396,991 |  | $\begin{gathered} (2) \\ 29,429,616 \end{gathered}$ |
| Total reporting net income $\qquad$ | 268, 783 | 10,617,741,157 | 4,504 | 80, 476,480 | 5,183 | 332,678, 721 | 55, 007 | 4, 744, 261, 484 | 9,082 | 639,770,167 | 8,076 | 351, 849, 592 | 1,362 | 77,425, 275 |
| Reporting no net income: Size of deficit- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000. | 54, 633 | 21, 901, 102 | 1,499 | 854,993 | 2,258 | 898, 311 | 8,330 | 3, 514, 674 | 1,422 | 564, 242 | 1,218 | 525, 047 | 154 | 63, 039 |
| \$1,000 under \$2,000. | 24,811 | 36, 402, 854 | 668 | 987, 428 | 737 | 1,075,588 | 4, 624 | 6, 803, 741 | 783 | 1, 148,276 | 682 | 1,022, 107 | 103 | 154, 264 |
| \$2,000 under \$3,000. | 16,576 | 41, 173, 010 | 395 | 977, 690 | 518 | 1,277, 065 | 3,295 | 8, 304,808 | 533 | 1,311, 063 | 508 | 1, 259, 186 | 96 | 242,747 |
| \$3,000 under \$4,000. | 11,907 | 41, 417, 367 | 296 | 1,030, 925 | 381 | 1,306, 630 | 2,522 | $8,818,806$ | 395 | 1,376, 913 | 382 | 1, 331, 519 | 79 | 274, 982 |
| \$4,000 under $\$ 5,000$ | 8,827 | 39, 568, 299 | 241 | 1, 072,848 | 298 | 1, 324, 186 | 1,898 | 8,526, 295 | 282 | 1,265, 073 | 319 | 1,428,753 | 57 | 254, 829 |
| \$5,000 under \$10,000 | 23,457 | 166, 745, 650 | 653 | 4, 692, 815 | 1,021 | 7,370, 654 | 5, 555 | 39, 727, 342 | 857 | 6,040,342 | 901 | 6,546, 239 | 129 | 934, 119 |
| \$10,000 under \$ $\$ 15,000$ | 10, 424 | 127, 633,647 | 290 | 3, 520, 140 | 573 | 7,022, 153 | 2,675 | 32, 823, 045 | 388 | 4,757, 691 | 462 | 5, 682, 729 | 95 | 1, 150,672 |
| \$15,000 under \$ $\$ 20,000$ | 5,789 | $100,067,053$ 80,838 | 142 | 2, 454, 758 | 338 | 5, 876, 700 | 1,642 | $28,449,667$ | 248 | 4, 328, 239 | 306 | 5, 291, 700 | 63 | 1, 067, 677 |
| \$20,000 under \$25,000. | 3,619 | $\begin{array}{r}80,838,677 \\ \hline 268,262,158\end{array}$ | 104 | 2,310, 139 | 253 | 5, 6, 248,887 | 1,038 | 23, 312,624 | 139 | 3, 169,023 | 211 | 4,730,595 | -30 | 674,442 $3,712,958$ |
| \$25,000 under \$ 50,000 . | 7,707 | 268, 262, 158 | 207 | 7,278, 188 | 639 | $22,355,589$ | 2,464 | 86, 402, 646 | 278 | 9,688, 247 | 532 | 18,681,021 | 107 | 3,712,958 |

Table 18.-Corporation returns-Distribution of number of returns, net income and net deficit, by size of net income and nel deficit, by major industrial groups
[Income returned for the calendar year ended Dec. 31, 1928 ${ }^{1]}$

| Distribution | Aggregate |  | Agriculture and related industries |  | Mining and quarrying |  | Manufacturing |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | All manufactures | Food products, beverages, and tobacco |  | Textiles and textile products |  | Leather and leatherproducts |  |
|  | Number of returns | Amount |  |  | Number of returns | Amount |  | Amount | Number of returns | Amount | Num- <br> ber of <br> returns | Amount |  | Arnount | Number of returns | Amount |
| Reporting net income: Size of net incomeUnder $\$ 1,000$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  | 68, 466 | \$28, 667, 760 | 1,349 | \$550,900 | 1,449 | \$537, 090 | 10,652 | \$4, 535, 726 | 2,024 | \$977, 699 | 1,810 | \$772, 645 | 242 | \$99, 359 |
| \$1,000 under \$2,000 | 42, 161 | 62, 624, 798 | 776 | 1,221, 288 | 718 | 1,054, 290 | 6,593 | 9, 784, 042 | 1, 120 | 1,663, 569 | 1,034 | 1,559, 064 | 158 | 236,961 |
| $\$ 2,000 \text { under } \$ 3,000$ | 35, 930 | 90, 128, 0668 | 607 304 | $1,527,312$ $1,050,467$ | 573 <br> 248 | $1,447,820$ 855,103 | 5,913 3, 548 | $14,873,100$ $12,231,387$ | 1,059 | 2, 671, 109 | 902 <br> 521 <br> 8 | 2, 264, 733 | 152 | 377, 203 |
| \$3,000 under $\$ 4,000$ | 19,392 | $66,724,327$ $52,757,599$ | 304 178 | $1,050,467$ 797,968 | 248 190 | 855,108 845,285 | 3,548 2,320 | 12, 231, 387 | 592 373 | $2,040,783$ $1,665,727$ | $\begin{array}{r}521 \\ 374 \\ \hline\end{array}$ | $1,796,956$ $1,671,317$ | 79 61 | 272,517 272,481 |
| \$5,000 under $\$ 10,000$ | 29,876 | - $211,526,272$ | 437 | 3,149,078 | 467 | 3,396, 090 | 6, 282 | 14, 612,804 | 1,032 | 1, $7,319,002$ | 374 843 | 1,67,317 $5,988,603$ | 61 153 | 1, 100, 036 |
| \$10,000 under \$15,000 | 13, 707 | 168, 261, 530 | 214 | 2, 630,256 | 244 | 2,973, 433 | 3,362 | 41, 333, 788 | - 582 | 7,206,495 | 437 | 5, 363, 637 | 94 | 1,143, 939 |
| \$15,000 under $\$ 20,000$ | 8, 268 | 143, 246, 122 | 123 | 2, 123,455 | 186 | 3, 200, 490 | 2, 251 | 39, 053, 014 | 329 | 5, 721, 489 | 320 | 5,554, 093 | 64 | 1, 105,981 |
| \$20,000 under \$25,000 | 6,953 | 156, 097, 554 | 98 | 2. 228, 255 | 144 | 3,243, 206 | 1,987 | 44.918,488 | 317 | 7, 146, 101 | 269 | 6, 103, 276 | 48 | 1, 076,143 |
| \$25,000 under $\$ 50,000$ | 12, 480 | 445, 894, 631 | 197 | 7,017,479 | 336 | 11,883, 578 | 3,892 | 140, 482, 431 | 605 | 21, 800,141 | 502 | 18, 095, 638 | 118 | 4, 258, 603 |
| \$50,000 under \$100,000. | 8, 734 | 609, 179, 215 | 113 | 7, 768, 822 | 252 | 17,801, 499 | 3,284 | 230, 928, 475 | 432 | 30, 474, 280 | 452 | 31,548, 065 | 77 | 5,525,413 |
| \$100,000 under \$250,000. | 6, 194 | 959, 922, 545 | 72 | 11, 191, 076 | 206 | 32, 475, 888 | 2, 647 | 412, 158, 474 | 350 | 53, 788, 207 | 351 | 54, 099, 068 | 66 | $10,608,105$ $8,959,662$ |
| \$250,000 under \$500,000- | 2, 267 | 794, 020,678 | 24 | 7,975, 448 | 79 | 27, 240, 321 | 1,049 | 368, 731, 905 | 110 | 38, 281, 998 | 145 | 50, 346, 217 | 26 | $8,959,662$ 12959 |
| \$500,000 under \$1,000,000-- | 1,286 | 898, 405, 169 | 7 | 4,688,702 | 40 | 27, 871, 828 | 627 | 433,633,023 | 71 | 47,958, 026 | 79 | 52, 683, 992 | 18 | 12, ${ }_{(2)}$ (29,356 |
| \$1,000,000 under \$5,000,000 | $\begin{array}{r}1,029 \\ \hline 229\end{array}$ | 2, 119, <br> $3,810,359,678$ | 4 |  | $\begin{array}{r}43 \\ 8 \\ \hline\end{array}$ | $89,746,829$ $108,105,971$ | 499 101 | $1,025,219,347$ $1,911,380,419$ | 67 19 | 148, 973,238 | 35 2 | $71,605,297$ $42,396,991$ | 5 | ${ }_{(2)}^{(2)}$ |
| $\$ 5,000,000$ and over Classes grouped ${ }^{2}$ | 229 | 3, 810, 359, 213 | 1 | $26,555,974$ | 8 | 108, 105, 971 | 101 | 1,911,380,419 | 19 | 262, 182, 303 |  | 42,396,991 |  | $\begin{gathered} (2) \\ 29,429,616 \end{gathered}$ |
| Total reporting net income $\qquad$ | 268, 783 | 10,617,741,157 | 4,504 | 80, 476,480 | 5,183 | 332,678, 721 | 55, 007 | 4, 744, 261, 484 | 9,082 | 639,770,167 | 8,076 | 351, 849, 592 | 1,362 | 77,425, 275 |
| Reporting no net income: Size of deficit- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000. | 54, 633 | 21, 901, 102 | 1,499 | 854,993 | 2,258 | 898, 311 | 8,330 | 3, 514, 674 | 1,422 | 564, 242 | 1,218 | 525, 047 | 154 | 63, 039 |
| \$1,000 under \$2,000. | 24,811 | 36, 402, 854 | 668 | 987, 428 | 737 | 1,075,588 | 4, 624 | 6, 803, 741 | 783 | 1, 148,276 | 682 | 1,022, 107 | 103 | 154, 264 |
| \$2,000 under \$3,000. | 16,576 | 41, 173, 010 | 395 | 977, 690 | 518 | 1,277, 065 | 3,295 | 8, 304,808 | 533 | 1,311, 063 | 508 | 1, 259, 186 | 96 | 242,747 |
| \$3,000 under \$4,000. | 11,907 | 41, 417, 367 | 296 | 1,030, 925 | 381 | 1,306, 630 | 2,522 | $8,818,806$ | 395 | 1,376, 913 | 382 | 1, 331, 519 | 79 | 274, 982 |
| \$4,000 under $\$ 5,000$ | 8,827 | 39, 568, 299 | 241 | 1, 072,848 | 298 | 1, 324, 186 | 1,898 | 8,526, 295 | 282 | 1,265, 073 | 319 | 1,428,753 | 57 | 254, 829 |
| \$5,000 under \$10,000 | 23,457 | 166, 745, 650 | 653 | 4, 692, 815 | 1,021 | 7,370, 654 | 5, 555 | 39, 727, 342 | 857 | 6,040,342 | 901 | 6,546, 239 | 129 | 934, 119 |
| \$10,000 under \$ $\$ 15,000$ | 10, 424 | 127, 633,647 | 290 | 3, 520, 140 | 573 | 7,022, 153 | 2,675 | 32, 823, 045 | 388 | 4,757, 691 | 462 | 5, 682, 729 | 95 | 1, 150,672 |
| \$15,000 under \$ $\$ 20,000$ | 5,789 | $100,067,053$ 80,838 | 142 | 2, 454, 758 | 338 | 5, 876, 700 | 1,642 | $28,449,667$ | 248 | 4, 328, 239 | 306 | 5, 291, 700 | 63 | 1, 067, 677 |
| \$20,000 under \$25,000. | 3,619 | $\begin{array}{r}80,838,677 \\ \hline 268,262,158\end{array}$ | 104 | 2,310, 139 | 253 | 5, 6, 248,887 | 1,038 | 23, 312,624 | 139 | 3, 169,023 | 211 | 4,730,595 | -30 | 674,442 $3,712,958$ |
| \$25,000 under \$ 50,000 . | 7,707 | 268, 262, 158 | 207 | 7,278, 188 | 639 | $22,355,589$ | 2,464 | 86, 402, 646 | 278 | 9,688, 247 | 532 | 18,681,021 | 107 | 3,712,958 |

Table 18.--Corporation returns-Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups-Continued


| \$5,000 under \$10,000. | 37 | 261, 419 | 570 | 4,027,009 | 151 | 1,086, 168 | 838 | 5,898, 899 | 439 | 3, 137, 560 | 307 | 2, 172, 292 | 1,460 | 10, 405, 516 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$10,000 under $\$ 15,000$. | 11 | 138,544 | 346 | 4, 281, 772 | 105 | 1,312, 382 | 372 | 4, 569, 288 | 217 | 2, 679,856 | 154 | ],914, 191 | 793 | 9,733, 734 |
| \$15,090 under \$ $\$ 20,000$ | 16 | 273,982 | 187 | 3, 253, 312 | 58 | 1,009, 039 | 262 | 4, 517, 549 | 178 | 3, 112, 868 | 115 | 2,025, 295 | 568 | v, 801,805 |
| \$20,000 under \$25,000 | 8 | 176, 612 | 186 | 4, 236,546 | 68 | 1, 537, 051 | 191 | 4,336,984 | 174 | 3,914,954 | 89 | 2.012,525 | 491 | 11, 102, 604 |
| \$25,000 under \$50,000 | 23 | 876, 188 | 355 | 12,906, 420 | 134 | 4, 221,007 | 369 | 13, 258, 496 | 326 | 11, 794,435 | 194 | 6, 985, 034 | 1,001 | 36, 131, 703 |
| \$50,000 under \$100,000 | 22 | 1, 567,095 | 278 | 19,580, 627 | 119 | 8, 420 , 273 | 290 | 20, 630, 127 | 306 | 21. 436,051 | 174 | 12, 139, 224 | 908 | 63, 864, 080 |
| \$100,000 under \$250,000 | 23 | 3, 543, 297 | 205 | 31, 510, 328 | 101 | 16, 520,100 | 204 | 32, 878,399 | 235 | 36,969,838 | 126 | 19,013, 597 | 817 | 127, 240, 771 |
| \$250,000 under \$500,000 | 14 | $5,198,194$ | 51 | 17, 533, 151 | 52 | 18, 843, 138 | 79 | 23, 888, 285 | 128 | 44, 678, 072 | 39 | 14, 552, 973 | 350 | 124, 283, 196 |
| \$500,000 under \$1,000000. | 12 | 8,327, 071 | 27 | 18, 266, 610 | 31 | 22,782,125 | 41 | 28, 344, 529 | 75 | 52, 189, 916 | 25 | 16, 539, 569 | 218 | 151, 884, 137 |
| \$1,000,000 under \$5,000,000. | ${ }_{6}$ | ${ }^{(2)}$ | 12 | 22, 609, 104 | 21 | 41, 165, 362 | 31 | 56, 475, 100 | 76 | 169, 440, 198 | 31 | 65, 716,214 | 187 | 366, 680,379 |
| \$5.000,000 and over | 1 | ${ }^{(2)}$ |  |  |  |  | 3 | 41, 193, 502 | 23 | 495, 496, 442 |  | 26, 343,968 | 46 | 988, 501, 846 |
| Classes grouped ${ }^{2}$ |  | 23, 986, 987 |  |  |  |  |  |  |  |  |  |  |  |  |
| Total reporting net income. | 349 | 44, 644, 531 | 4,290 | 142, 196, 658 | 1,345 | 118, 589, 510 | 7.070 | 243, 649, 962 | 4,231 | 848, 126, 502 | 2,676 | 172, 006, 854 | 12,252 | 1,910,003, 535 |
| Reporting no net income: Size of deficit- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under $\$ 1,000$ | 53 | 18,894 | 578 | 265, 912 | 123 | 64, 697 | 1,246 | 549,660 | 784 | 297, 660 | 389 | 174, 024 | 1,517 | 650,072 |
| \$1,000 under \$2,000 | 35 | 52,004 | 317 | 473, 057 | 74 | 110, 224 | 593 | 866, 258 | 360 | 534,072 | 262 | 392, 768 | 970 | 1,411, 251. |
| \$2,000 under $\$ 3,000$ | 21 | 51, 123 | 278 | 833, 469 | 53 | 130,423 | 374 | 935,850 | 237 | 588,519 | 186 | 452,716 | 655 | 1, 626, 850 |
| \$3,000 under \$4,000 | 26 | 88,804 | 208 | 730, 286 | 36 | 125,351 | 286 | 791,901 | 179 | 626, 052 | 134 | 471, 353 | 550 | 1,944, 668 |
| \$4,000 under $\$ 5,000$ | 17 | 75,435 | 170 | 759, 853 | 42 | 199,859 | 182 | 817, 435 | 133 | 598, 708 | 86 | 385, 783 | 411 | 1, 842,579 |
| \$5.000 under $\$ 10,000$ | 47 | 330,492 | 573 | 4, 184, 734 | 116 | 841, 022 | 452 | 3, 178,966 | 402 | 2, 884, 179 | 344 | 2,500,303 | 1, 161 | 8, 239,948 |
| \$10,000 under \$15,000 | 23 | 290, 532 | 319 | 3,856, 767 | 67 | 818, 386 | 183 | 2,215, 416 | 193 | 2, 359, 259 | 142 | 1, 753, 243 | 554 | 6, 818, 885 |
| \$15,000 under \$20,000 | 11 | 190,677 | 198 | 3,478, 081 | 31 | 529,990 | 97 | 1,676, 109 | 111 | 1,913, 628 | 95 | 1,635,447 | 329 | 5,689, 257 |
| \$20,000 under \$25,000 | 11 | 247, 486 | 127 | 2, 859, 127 | 23 | 522,596 | 48 | 1,072, 186 | 81 | 1,813, 403 | 53 | 1,172,026 | 221 | 4,930,417 |
| \$25,000 under \$50,000 | 23 | 849,452 | 305 | 10,465,455 | 59 | 2, 219,506 | 134 | 4, 575, 884 | 158 | 5, 555, 595 | 144 | 5,057, 506 | 500 | 17,580, 377 |
| \$50,000 under \$100,000 | 21 | 1,405, 306 | 169 | 11, 802, 783 | 27 | 1, 976, 550 | 63 | 4, 405, 397 | 94 | 6, 562, 622 | 57 | 3. 850,847 | 317 | 21,798, 633 |
| \$100,000 under \$250,000 | 23 | 3, 552, 883 | 42 | 13, 878,069 | 22 | 3, 260,029 | 29 | 4,013,940 | 54 | 8,208, 203 | 29 | 4, 271, 129 | 182 | 27, 861,546 |
| \$250,000 under \$500,000 | 5 | 1,868, 794 | 24 | 8,003, 373 | 2 | 726, 851 | 9 | 3, 292,004 | 18 | 6, 444, 577 | 7 | 2, 533,094 | 62 | 22,417,642 |
| \$500,000 under \$1,000,000 | 6 | 4,038, 126 | 6 | 4, 008,300 | 2 | ${ }^{(2)}$ | 5 | 3, 364, 318 | 4 | 2, 686. 731 | 2 | 1,703,564 | 25 | 20, 104, 206 |
| \$1,000,000 under \$5,000,000. | 7 | 16,149,226 | 3 | 5,853, 637 | 1 | (2) | 2 | 2, 148,472 | 12 | 18,706,046 | 3 | f, 164,035 | 20 | 36, 808, 380 |
| \$5,000,000 and over | 2 | 16,777,982 |  |  |  |  |  |  |  |  |  |  | 2 | 75, 219, 873 |
| Classes grouped |  |  |  |  |  | 3, 493, 462 |  |  |  |  |  |  |  |  |
| Total reporting deficit. | 331 | 45, 987, 216 | 3,367 | 71, 492,903 | 678 | 14,958,946 | 3.703 | 34, 103, 796 | 2.820 | 59, 789, 254 | 1,933 | 32,517,928 | 7.479 | 254,974, 584 |
| Inactive corporations- No income data reported. | 43 |  | 290 |  | 70 |  | 354 |  | 450 |  | 243 |  | 564 |  |
| Grand total-Net income less deficit.......- | 723 | 3 1, 342, 685 | 7,947 | 70,703,755 | 2,093 | 103, 630, 56.4 | 11, 127 | 209, 546, 165 | 7,501 | 788,337, 248 | 4,852 | 139,488, 926 | 20,695 | 1,655, 028,951 |

Table 18.-Corporation returns-Distribution of number of returns, net income and net deficit, by size of net income and net deficit, by major industrial groups-Continued

| Distribution | $\begin{gathered} \begin{array}{c} \text { Manufa } \\ \text { Con } \end{array} \\ \hline \text { All othe } \\ \text { turing } \end{gathered}$ | acturingtinued <br> er manufacindustries | Construction |  | Transportation and other public utilities |  | Trade |  | Service-Professional, amusements, hotels, etc. |  | Finance-Banking, insurance, real estate and holding companies, stock and bond brokers, etc. |  | Nature of business not given |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | Number of returns | Amount | $\begin{aligned} & \text { Num } \\ & \text { ber of } \\ & \text { returns } \end{aligned}$ | Amount | Number of returns | A mount |
| Reporting net income <br> size of net income- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000. | 937 | \$396,891 | 2,481 | \$1,052,634 | 4,782 | \$1,625,418 | 18, 921 | \$8, 418,763 | 6,462 | \$2, 481, 215 | 21,840 | \$4, 280,638 | 530 | \$185, 376 |
| \$1,000 under \$2,000 | 574 | 852,097 | 1,517 | 2, 252,648 | 2,119 | 3, 078, 569 | 13, 255 | 19,820,454 | 3,187 | 4,686,980 | 13, 810 | 20, 460, 240 | 186 | 266, 287 |
| \$2,000 under \$3,000 | 483 | 1, 219,447 | 1,497 | 3, 762,730 | 1,553 | 3, 877,663 | 12, 114 | 30,448, 149 | 2,555 | 6,406, 824 | 11,018 | 27, 538, 458 | 100 | 246,010 |
| \$3,000 under \$4,000 | 300 | 1,028, 957 | 863 | 2,973,624 | 786 | 2,694,355 | 6, 810 | 23, 424, 604 | 1,286 | 4,417,467 | 5,515 | 18, 966, 148 | 32 | 111, 172 |
| \$4,000 under \$5,000 | 198 | 895, 164 | 476 | 2, 122, 422 | 503 | 2, 240,595 | 4,016 | 17, 912,365 | , 714 | 3, 193, 828 | 3, 403 | 15, 211, 069 | 11 | 49, 004 |
| \$ $\$$, C00 under $\$ 10,000$ | 452 | 3, 216,300 | 1,159 | 8, 220, 898 | 1,251 | 8, 898,578 | 9,850 | 69, 462, 030 | 1, 800 | 12,681, 538 | 8,594 | $60,871,360$ | 36 | 233, 898 |
| \$10,000 under \$15,000 | 251 | 2, 989,950 | 516 | 6,389, 037 | 557 | 6,795,351 | 4, 063 | 49, 794, 627 | 769 | $9,378,115$ | 2, 958 | 48, 671, 003 | 24 | 215, 920 |
| \$15,000 under \$20,000 | 154 | 2, 677,601 | 302 | 5, 242,903 | 320 | 5, 534, 255 | 2, 186 | 37, 832,370 | 481 | 8,362,622 | 2,409 | 41, 726, 126 | 10 | 170, 887 |
| \$20,000 under \$25,000 | 146 | 3, 275,691 | 286 | 6, 474, 986 | 286 | 6, 402, 433 | 2,009 | 44,688,257 | 365 | 8, 203, 966 | 1,773 | 39, 828, 835 | 5 | 109, 128 |
| \$25,000 under \$50,000- | 265 | 9, 454,766 | 437 | 15, 600, 228 | 542 | 19,375, 329 | 3,050 | 109, 165, 468 | 633 | 22, 191,544 | 3,382 | 119, 790, 304 | 11 | 388, 270 |
| \$50,000 under $\$ 100,000$ | 226 | 15, 737,240 | 342 | 23, 534, 528 | 388 | 26, 525,951 | 1,857 | 129, 124, 022 | 380 | 26, 366, 951 | 2,110 | 146, 629,922 | 8 | 499,045 |
| \$100,060 under \$250,000 | 164 | 25, 986,864 | 201 | 30, 427, 189 | 286 | 44, 703, 974 | 1,071 | 161, 257, 523 | 248 | 38, 143, 520 | 1, 458 | 228, 754, 510 | 5 | 810,391 |
| \$250,060 under \$500,000 | 64 | 22, 167,019 | 58 | 20,386, 818 | 162 | 56, 544, 790 | 312 | 107, 253, 555 | 69 | $24,179,039$ | 512 | 181, 133, 951 | 2 | 574, 851 |
| \$500,000 under \$1,000,000 | 30 | 21, 697, 692 | 32 | 21, 030,820 | 143 | 105, 160, 662 | 132 | 91, 569,774 | 31 | 21, 037,543 | 274 | 193,413, 417 |  |  |
| \$1,000,000 under \$5,000,000. | 28 | 57, 229, 673 | 11 | ${ }^{(2)}$ | 138 | 309, 804,835 | 85 | 157, 704, 989 | 27 | ${ }^{(2)}$ | 222 | 461,632,084 |  |  |
| $\$ 5,000,000$ and over Classes grouped ${ }^{2}$ | 2 | 27, 173, 546 | 1 | $21,434,416$ | 66 | 1, 209, 825, 391 | 14 | 188, 985, 151 | 1 | $\stackrel{(2)}{(2)} \mathbf{6 2 4}, 924$ | 37 | 357, 434, 561 |  |  |
| Total reporting net income. | 4,274 | 195, 998, 898 | 10,179 | 170, 905, 881 | 13,882 | 1, 813,687, 549 | 79, 745 | 1,246,862,101 | 19,008 | 254, 186, 076 | 80,315 | 1,971,342,626 | 960 | 3,940, 239 |
| Reporting no net income: Size of deficit- |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Under \$1,000 .-...... | 846 | 341, 427 | 1,879 | 772,482 | 3,084 | 974, 113 | 13,450 | 5, 709, 345 | 5,090 | 1, 892, 144 | 18, 262 | 7,093, 883 | 781 | 191, 157 |
| \$1,000 under \$2,000 | 435 | 639, 460 | 999 | 1,474, 239 | 928 | 1,354, 498 | 7,588 | 11, 030,438 | 2, 154 | 3, 128, 096 | 7,034 | 10, 349, 784 | 139 | 199, 042 |
| \$2,000 under \$3,000 | 354 | 872, 862 | 715 | 1,782, 249 | 633 | 1, 574, 024 | 5,227 | 12, 928 , 480 | 1,385 | 3,422, 901 | 4,316 | 10,679, 887 | 92 | 225,906 |
| \$3,000 under \$4,000 | 247 | 856,977 | 528 | 1, 848, 308 | 408 | 1,409,940 | 3, 732 | 12, 944, 233 | 1,010 | 3, 500, 191 | 2,964 | 10,331, 634 | 66 | 226,706 |
| \$4,000 under $\$ 5,000$ | 199 | 897, 988 | 398 | 1, 762, 616 | 297. | 1,325, 155 | 2, 742 | 12, 318, 174 | 731 | 3, 264, 268 | 2, 179 | 9,785, 999 | 43 | 188,758 |
| \$5,000 under \$10,000 | 573 | 4, 056, 908 | 1,131 | 8,038, 100 | 763 | 5,384, 666 | 6,701 | 47, 270, 639 | 1,855 | 13, 170, 295 | 5, 683 | 40, 396,077 | 95 | 695,062 |
| \$10,000 under \$15,000 ...... | 249 | 3,079,465 | 511 | 6,255,546 | 322 | 3,936,749 | 2,718 | 33, 088, 576 | 719 | 8,808, 366 | 2,568 | 31,599, 027 | 48 | 580, 045 |


| \$15,000 under \$20,000 | 153 | 2,648,862 | 287 | 4,946,757 | 172 | 2,989,381 | 1,392 | 24, 019,519 | 415 | 7,141,437 | 1,381 | 23, 844, 720 | 20 | 344, 114 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| \$20,000 under $\$ 25,000$-....-- | 94 | 2, 121, 323 | 187 | 4, 160,334 | 113 | 2, 527, 197 | 1,764 | 17,058,966 | 266 | 5, 906, 417 | 1,882 | 19, 662, 250 | 12 | 251, 863 |
| \$25,000 under \$50,000 | 224 | 8,016,645 | 295 | 10,066,099 | 300 | 10, 408, 616 | 1,438 | 49, 348, 610 | 485 | 16, 914,619 | 1,847 | 64, 392, 777 | 32 | 1,095,014 |
| \$50,000 under $\$ 100,000$ | 103 | 7,552, 516 | 123 | 8, 849, 717 | 163 | 11, 540,566 | 1, 585 | 39, 259, 982 | 241 | 16, 449,494 | 1,019 | 71, 567,081 | 15 | 1, 042,291 |
| \$100,000 under \$250,000 | 57 | 8,771, 659 | 43 | 6,037, 162 | 135 | 20,597, 128 | 241 | 35, 737,780 | 127 | 19, 5¢5, 464 | 440 | 67, 730, 874 | 4 | 750,630 |
| - $\$ 250,000$ under $\$ 500,000$ | 9 | 3, 190, 541 | 13 | 4, 182,907 | 44 | 15, 243, 129 | 56 | 19, 174, 703 | 20 | 6,983, 037 | 134 | 46, 753, 629 | 3 | 1,129, 163 |
| -才 $\$ 500,000$ under $\$ 1,000,000$ | 9 | 6, 190, 503 | 5 | 3,604,341 | 30 | 20, 924, 948 | 15 | 10,361,012 | 16 | 10, 962, 088 | 67 | 47, 822,947 |  |  |
| \%o $\$ 1,000,000$ under $\$ 5,000,000$. | 4 | 6,961,615 | 3 | 7, 588, 251 | 27 | 46, 372, 120 | 13 | 25, 263, 914 | 4 | 5, 660, 496 | 46 | 86, 605,555 |  |  |
| If \$5,000,000 and over |  |  |  |  | 3 | 26, 607, 544 | ..... |  |  |  |  | 17,582, 874 |  |  |
| Classes grouped ${ }^{2}$ |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| Total reporting deficit | 3, 556 | 56, 178, 751 | 7,117 | 71, 369, 108 | 7,422 | 173, 169, 774 | 46,602 | 355, 514, 371 | 14,518 | 120, 709, 313 | 48,824 | 566, 198, 998 | 1,350 | 6,919,745 |
| Inactive corporations-No income data reported | 657 |  | 1,474 |  | 2,358 |  | 3,419 |  | 3,302 |  | 16,294 |  | 14, 287 |  |
| Grand total-Net income less deficit | 8,487 | 139, 820, 147 | 18,770 | 99,536, 773 | 23,662 | 1, 639,917, 775 | 129,766 | 891, 347, 730 | 36,829 | 127, 476, 763 | 145, 433 | 1,405,143,628 | 16,597 | ${ }^{3} 2,979,506$ |

${ }^{2}$ Classes grouped to conceal the amount and identity of taxpayers.
${ }^{3}$ Deficit.

Table 19.-Assets and liabilities-Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December S1, 1928, or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock

ALL CORPORATIONS

| Industrial groups | Number of returns filed 1 | Number of balance sheets tabulated | Cash ${ }^{2}$ | Notes and accounts receivable | Inventories | Tax-exempt investmentsObligations of States and Territories or political subdivisions thereof; securities issued under the Federal farm loan act and obligations of the United States or its possessions | Real estate, buildings, and equipment (less depreciation) | $\begin{aligned} & \text { Miscellaneous } \\ & \text { assets, not } \\ & \text { distributed } \end{aligned}$ | Total assets ${ }^{3}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries | 9, 183 | 7,130 | \$50, 708, 017 | \$209, 857, 537 | \$189, 229, 740 | \$41, 261, 684 | \$1, 176, 816, 944 | \$386, 414, 410 | \$2, 054, 288, 332 |
| Mining and quarrying | 12, 933 | 10, 366 | 412, 846, 368 | 744, 954, 314 | 515, 827, 302 | 263, 578,175 | 6, 646, 756, 034 | 2, 214, 955, 272 | 10, 798, 918,465 |
| Manufacturing: Food products, beverages, and tobacco | 14,668 | 13, 162 | 507, 394, 009 | 1, 140, 284, 195 | 1, 885, 383, 752 | 207, 258, 447 | 3, 366, 239,551 | 1, 817, 744, 456 | 8, 924, 304, 430 |
| Textiles and textile products... | 14, 174 | 13,442 | 380, 221, 719 | 1, 113, 471, 329 | 1, 859, 813.158 | 217, 287, 240 | 2, 434, 573, 011 | 741, 299,537 | 6, 746, 6665,994 |
| Leather and leather products | 2, 377 | 2, 273 | 67, 708, 853 | 280, 996, 038 | 437, 822, 042 | 18, 594, 797 | 263, 920, 771 | 149, $\mathbf{1} 23,274$ | 1,218, 665, 775 |
| Rubber and related products | 680 | 640 | 85, 706,540 | 207, 588, 095 | 295,520, 481 | ]1, 588,396 | 468, 644, 997 | 364, 112, 830 | 1, 433, 161, 339 |
| Lumber and wood products. | 7,657 | 7,190 | 138, 677, 629 | 612, 707, 815 | 707,050, 067 | 57, 519, 131 | 1, 804, 793, 013 | 428, 090, 618 | 3, 748, 838, 273 |
| Paper, pulp, and products. | 2,023 | 1,942 | 91, 329, 660 | 228, 492, 218 | 307, 321, 896 | 54, 381, 576 | 1, 111, 211. 114 | 323, 683, 221 | 2, 116, 369, 685 |
| Printing and publishing- | 10,773 | 9,628 | 157, 111, 422 | 448, 329, 341 | 202, 920, 082 | 85, 596, 047 | -836, 965, 037 | -924,551,014 | 2, 655, 472, 943 |
| Chemicals and allied substance | 7,051 | 6, 437 | 661, 394, 534 | 1, 187, 851,583 | 1, 636, 801, 428 | 362, 835, 306 | 5, 653, 934, 560 | 3, 575, 064, 916 | 13, 077, 8 ¢ ${ }^{\text {c }}$, 327 |
| Stone, clay, and glass products | 4, 609 | 4, 275 | 125, 123, 337 | 270, 622, 832 | 314, 399,317 | 100, 097, 469 | 1,324,950, 348 | 286, 200, 584 | 2, 421, 393, 887 |
| Metal and metal products-... | 19,731 7831 | 18,733 | 1, 528, 967, 941 | 3, 525, 100, 479 | 3, 813, 307, 448 | 1, 002, 175, 557 | 9, 075, 432, 068 | 3, 287, 859, 376 | 22, 232, 842, 769 |
| Miscellaneous manufacturing. | 7,830 | 7,203 | 151, 594, 489 | 486. 720, 903 | 550, 614, 882 | 65, 346, 636 | 684, 540, 019 | 545, 376, 871 | 2, 484, 193, 800 |
| Total manufacturing | 91,573 | 84,925 | 3,895,230, 033 | 9,502, 164, 828 | 12, 010, 954, 553 | 2, 182, 680, 622 | 27,025, 204, 489 | 12,443, 556, 697 | 67, 059, 791, 222 |
| Construction- | 17, 296 | 15, 289 | 196, 800, 412 | 816, 389, 630 | 263. 207, 313 | 83, 778, 220 | 755, 697, 518 | 574, 220, 728 | 2,690, 093, 821 |
| Transportation and other public utilities | 21, 304 | 16, 770 | 1, 571, 189, 262 | 3, 627, 599, 352 | 999,506, 635 | 474, 638, 288 | 48, 887, 427, 512 | 15, 819, 379, 694 | 71, 379, 740, 743 |
|  | 126, 347 | 114, 068 | 1, 292, 591, 979 | 6, 297, 234, 113 | 5, 907, 628,042 | 325, 1.26, 623 | 4, 909, 780, 620 | 2, 748, 804, 850 | 21, 481, 166, 227 |
| Service-Professional, amusements, hotels, etc--- | 33, 526 | 26,505 | 249, 016, 790 | 547, 923, 107 | 177, 507, 616 | 43, 216, 453 | 3, 521, 418, 292 | 1, 318, 248, 453 | 5, 857, 330, 711 |
| holding companies, stock and bond brokers, etcNature of business not given. | 129,139 2,310 | 108,123 1,372 | $\begin{array}{r} 14,278,068,680 \\ 5,967,419 \end{array}$ | $\begin{array}{r} 41,029,344,191 \\ 28,877,861 \end{array}$ | $674,703,666$ $12,726,694$ | $\begin{array}{r} 6,689,877,753 \\ 12,002,586 \end{array}$ | $\begin{array}{r} 16,969,258,578 \\ 39,109,733 \end{array}$ | $\begin{array}{r} 46,051,019,248 \\ 106,090, € 28 \end{array}$ | $\begin{array}{r} 125,692,272,116 \\ 204,774,921 \end{array}$ |
| Grand total | 443, 611 | 384, 548 | 21, 952, 418, 960 | 62, 804, 344, 933 | 20, 751, 291,561 | 10, 116, 160, 404 | 109, 931, 469, 720 | 81, 662, 690,980 | 307, 218, 376, 558 |


| Industrial groups | Notesandaccounts payable | Bonded debt and mortgages | Miscellaneous liabilities notdistributed distributed | Capital stock |  |  | Surplus and undivided profits | Deficit | Surplus and undivided profits less deficit | $\begin{gathered} \text { Total } \\ \text { liabilities } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Preferred | Common |  |  |  |  |  |
| Agriculture and related industries.. | $\$ 398,794,561$$853,769,409$ | $\begin{array}{r} \$ 160,874,116 \\ 975,566,252 \end{array}$ | $\begin{array}{r} \$ 138,754,748 \\ 1,172,786,303 \end{array}$ | $\begin{array}{r} \$ 138,379,750 \\ 487,47 \pi, 562 \end{array}$ | $\$ 920,809,328$$5,305,58,919$ | $\begin{aligned} & 6,759 \\ & 9,916 \end{aligned}$ | $\begin{array}{r} \$ 448,863,536 \\ 2,752,165,622 \end{array}$ | $\begin{gathered} \$ 152,187,707 \\ 748,434,602 \end{gathered}$ | $\begin{array}{r} \$ 296,675,829 \\ 2,003,731,020 \end{array}$ | \$2, 054, 288, 332 $10,798,918,465$ |
| Mining and quarrying-------- |  |  |  |  |  |  |  |  |  |  |
| Food products, beverages and tobacco | 1, 144, 187, | 838, 005, 923 | 624, 631, 047 | 1, 255, 122, 149 | 3, 195, 770, 368 | 12, 442 | 2, 056, 013,228 | 190, 325, 769 | 1, 866, 587, 459 | 8, 924, 304, 430 |
| Textiles and textile prod. uets.........-- | 1, 153, 811, 678 | 232, 960, 319 | 449, 194, 440 | 895, 440,829 | 2, 485, 297, 653 | 12,813 | 1,782,772, 692 | 252, 811, 617 | 1, 529, 961, 075 | 6,746, 665,994 |
| Leather and leather prod- ucts....-atorer | $214,969,138$$179,110,513$ |  | 64, 302, 077 | 209, 393, 094 | 461, 280, 936 | $2,141$ | 276, 482, 116 | 38, 008, 154 | 238, 473, 962 |  |
| Rubber and related products |  | $30,246,568$ $239,973,514$ | 137, 549, 824 | 267, 711, 572 | 442, 540, 016 |  | 208, 648, 728 | 42, 372, 828 | 166, 275, 900 | 1, 218, 665, 775 |
| Lumber and wood prod. | 650, 411, 417 <br> 274, 954, 840 <br> 378, 925, 199 | $\begin{aligned} & 212,190,903 \\ & 239,248,932 \\ & 268,555,612 \end{aligned}$ | 231, 647,065 122, 277, 327 292, 236, 188 |  | 1, 340, 409, 218 f99, 164, 791 | $\begin{aligned} & 6,957 \\ & 1,860 \\ & 0 \end{aligned}$ | 1, 221, 951,354 561, 742, 219 | $\begin{array}{r} 136,889,341 \\ 21,048,291 \\ 76016 \end{array}$ | $1,085,062,013$$540,693,928$ | 3, 748, 838, 273$2,116,30968$ |
| Paper, pulp, and products- |  |  |  | $247,029,867$ $206,662,660$ |  |  |  |  |  |  |
| Chemicals and allied sub---- stances...-- | 7, 587, 340 | 926, 318, 860 | 926, 212, 484 | 804, 321, 929 | 5,897, 663, 578 | 6,028 | 3, 736, 936, 528 | 171, 158,392 | 3, 565, 778, 136 | 13,077, 882, 327 |
| Stone, clay, and glass products | $\begin{array}{r} 206,120,469 \\ 1,944,261,910 \end{array}$ | $\begin{array}{r} 187,348,079 \\ 2,148,718,138 \end{array}$ | $\begin{aligned} & 138,694,041 \\ & 983,687,072 \end{aligned}$ | $\begin{array}{r} 307,814,809 \\ 2,846,036,430 \end{array}$ | $\begin{array}{r} 969,544,902 \\ 7,732,844,555 \end{array}$ | $\begin{array}{r} 4,043 \\ 17,880 \end{array}$ | 663, 914, 450 <br> 6, 921, 178, 203 | $\begin{array}{r} 52,042,863 \\ 343,883,539 \end{array}$ | $\begin{array}{r} 611,871,587 \\ 6,577,294,664 \end{array}$ | $\begin{array}{r} 2,421,393,887 \\ 22,232,842,769 \end{array}$ |
| Metal and metal products- |  |  |  |  |  |  |  |  |  |  |
| turing | 344, 299, 379 | 122, 576, 559 | 176, 976,332 | 293, 128, 392 | 914, 660, 005 | 6,804 | 713, 975,987 | 81, 422, 854 | 632, 553, 133 | 2, 484, 193,800 |
| Total manufacturing | 7,448, 639, 367 | 5, 446, 143, 407 | 4, 147, 407, 897 | 7, 561, 779,388 | 24, 929, 386, 185 | 80, 699 | 18, 933, 345, 366 | 1, 406, 910, 388 | 17, 526, 434, 978 | 67, 059, 791,222 |
| Construction--.-.-......--- | $\begin{gathered} 818,183,493 \\ 3,584,800,028 \\ 5,646,036,716 \end{gathered}$ | 220, 054, 067 | 401, 221, 121 | 139, 219, 870 | 669, 185, 762 | 14, 010 | 557, 724, 985 | 115, 495, 477 | 442, 229, 508 | 2, 690, 093, 821 |
| Transportation and other pub- |  | 25, 695, 638,454 | 6, 522, 066, 613 | 4, 960, 054, 621 | 20,780, 559, 548 | 15,624 | 10, 463, 419, 987 | 626,798, 508 | 9, 836, 621, 479 | 71, 379, 740, 743 |
| Trade-..--............--- |  | 1, 044, 196, 214 | 1, 179, 698, 120 | 1,889, 052, 04 | 7,363, 308,312 | 107, 836 | 4, 977, 357,939 | 618, 483, 115 | 4,358, 874, 824 | 21,481, 166, 227 |
| ments, hotels, ete | 928, 030, 980 | 1, 291, 451, 244 | 554, 706, 574 | 514, 077, 587 | 1, 872, 418, 731 | 24, 041 | 945, 953, 992 | 249, 308, 397 | 696,645, 595 | 5,857, 330, 711 |
| Finance-Banking, insurance, real estate and holding com- |  |  |  |  |  |  |  |  |  |  |
| pars, etc.-.......--.....- | $\begin{array}{r} 7,723,83,117 \\ 35,204,750 \end{array}$ | $\begin{array}{r} 8,102,952,493 \\ 6,424,326 \end{array}$ | $\begin{array}{r} 79,815,078,657 \\ 18,293,440 \end{array}$ | $\begin{array}{r} 2,768,045,061 \\ 17,373,208 \end{array}$ | $\begin{array}{r} 15,287,635,077 \\ 127,236,719 \end{array}$ | $\begin{gathered} 99,864 \\ 1,179 \end{gathered}$ | $\begin{array}{r} 12,950,406,995 \\ 40,053,718 \end{array}$ | $955,679,284$$39,811,240$ | $\begin{array}{r} 11,994,727,711 \\ 242,478 \end{array}$ | $\begin{array}{r}125,692,272,116 \\ 204,744,921 \\ \hline\end{array}$ |
| Nature of business not given-- |  |  |  |  |  |  |  |  |  |  |
| Grand total | 27, 437, 292, 421 | 42, 943, 300, 573 | 93, 950, 013, 473 | $18,475,459,088$ | $77,256,127,581$ | 359, 928 | 52,069, 292, 140 | $4,913,108,718$ | 47, 156, 183, 422, 307, 218, 376, 558 |  |

8 Less deficit.

Table 19.-Assets and liabilities-Statement prepared from income-tax returns of worporations subrnitting balanee sfeets, showing major items of assets and liabilities as of December 91,1928 , or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock-Continued

CORPORATIONS REPORTING NET INCOME

| Industrial groups | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \\ \text { filed } \end{gathered}$ | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { balance } \\ & \text { sheets } \\ & \text { tabu- } \\ & \text { lated } \end{aligned}$ | Cash 1 | Notes and accounts receivable | Inventories | Tax-exempt <br> investments- <br> obligations <br> of States and <br> Territories <br> or political <br> subdivisions <br> thereof; <br> securities <br> issued under <br> the Federal <br> farm loan act <br> and obliga- <br> tions of the <br> United States <br> or its pos- <br> sessions | Real estate, buildings, and equip. ment (less depreciation) | Miscellaneous assets not distributed | Total assets ${ }^{2}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industrie | 4,504 | 3,569 | \$38,900, 867 | \$142, 232, 772 | \$133, 416,780 | \$11, 930, 386 | \$642. 613, 805 | \$170, 067, 307 | \$1, 139, 161, 917 |
| Mining and quarrying. | 5,183 | 4,196 | 312, 636, 082 | 471,420, 590 | 395, 574, 165 | 200, 457, 139 | 3, 656, 020, 118 | 1, 025, 444, 091 | 6,061, 552, 185 |
| Manufacturing: Food products, beverages, and tobacco. | 9, 082 | 8,246 | 460, 555, 075 | 9-6,621,540 | 1, 685, 866,805 | 180, 654, 849 | 2,632, 166, 975 | 1, 468, 331, 546 | 7, 404, 196,796 |
| Textiles and textile products........ | 8,076 | 7,760 | 289, 559, 7.56 | 820, 722 , 111 | 1, 271, 541,489 | 197,674,672 | 1, $522,544,013$ | 1, 518, 265, 802 | 4, 620, 313, 843 |
| Leather and leather products | 1,362 | 1,324 | 51, 774, 208 | 209, 544,589 | 306, 443, 748 | 13, 028,441 | 166, 179,035 | 111, 163, 021 | 858, 133, 152 |
| Rubber and related products. | 1,349 | , 336 | 56, 580, 614 | 111, 790,482 | 166, 207,611 | 11, 183, 153 | 242, 409, 207 | 208, 983,795 | 797, 154, 862 |
| Lumber and wood products. | 4,290 | 4,099 | 103, 763,167 | 442, 287, 932 | 468, 302, 177 | 43, 613, 314 | 1, 117, 985 | 261, 229, 240 | 2,437, 186, 361 |
| Paper, pulp, and products | 1,345 | 1,313 | 82,671,487 | 197, 129,564 | $253,179,960$ $170,363,532$ | $52,380,173$ $83,238,497$ | $865,855,970$ $729,910,004$ | $268,619,833$ $814,002,589$ | $1,719,836,987$ $2,327,068,099$ |
| Printing and publishing-..-- | 7,070 4,231 | 6,433 <br> 3,931 | $145,434,113$ $622,813,815$ | $384,119,364$ $1,064,694,552$ | $170,363,532$ $1,504,901,851$ | 83, 238,497 | $729,910,004$ $4,930,923,817$ | $814,002,589$ $3,357,904,052$ | 2,327, 11,8268, 295, 299 |
| Stone, clay, and glass products | 2,676 | 2,534 | 113, 347, 043 | 1,223, 919,530 | 254, 139,342 | 90, 802,494 | 1, $332,039,854$ | 231,714, 800 | 1,945, 962, 063 |
| Metal and metal products. | 12,252 | 11,853 | 1,429, 921,178 | 3, 166, 886, 676 | 3, 335, 993, 560 | 967, 141, 987 | 7, 980, 890, 151 | 2, $821,288,107$ | 19, 702, 121, 659 |
| Miscellaneous manufacturing | 4,274 | 4,004 | 118, 944, 617 | 373, 897, 334 | 401, 635, 671 | 61, 353, 945 | 479, 566, 348 | 349, 571, 944 | 1,784, 969,859 |
| Total manufacturing. | 55,007 | 51,833 | 3,475,370, 133 | 7,971,619,680 | 9,818,575, 746 | 2, 046, 129, 156 | 21,700, 469,905 | 10, 411, 074, 729 | 55, 423, 239, 349 |
| Construction. | 10, 179 | 9,144 | 161, 029, 489 | 625,058,793 | 186, 206, 150 | 65,020, 124 | 488, 254, 531 | 358,960, 251 | 1, 884, 529, 338 |
| Transportation and other public utilities. | 13, 882 | 11, 121 | 1, 403, 993,756 | 3, 286, 424,427 | 872, 875, 320 | 414, 818,985 | 12, 615, 297, 168 | 13, 435, 681, 681 | 62, 029, 091, 337 |
| Trade... | 79,745 | 73, 206 | 1, 090, 353, 217 | 5, 040, 251, 978 | 4, 646, 334, 693 | 281, 924, 139 | 3, 838, 272, 978 | 2, 022, 143, 950 | 16, 919, 280,458 |
| Service-Professional, amusements, hotels, etc.... | 19,008 | 15, 187 | 200,047,990 | 400, 049, 204 | 143, 682, 642 | 29, 156, 308 | 1, 932, 708, 153 | 892, 003, 185 | 3,597, 647, 482 |
| holding companies, stock and bond brokers, ete-- | 80,315 | 68,636 | 11, 969, 686,872 | -34, 993, 869, 452 | 349, 030, 667 | 5, 235, 708, 932 | 10, 358, 976, 437 | 36, 786, 435, 350 | 99, 693, 707, 110 |
| Nature of business not given............. | 960 | 599 | 3, 124, 138 | 13, 049, 636 | 2, 104, 690 | 7,888, 783 | 13, 375, 048 | 33, 610, 383 | 73, 152, 678 |
| Grand total | 268, 783 | 237,491 | [18, 655, 142, 544 | 52, 943, 976, 532 | 16, 547, 800, 853 | 8, 293, 033, 952 | 85, 245, 988, 143 | 65, 135, 420,927 | 246, 821, 362, 951 |


| Industrial groups | Notes and accounts payable | $\begin{gathered} \text { Bonded debt } \\ \text { and } \\ \text { mortgages } \end{gathered}$ | Miscellaneous liabilities not distributed | Capital stock |  |  | Surplus and undivided profits | Deficit | Surplus and undivided profits less deficit | Total liabilities ${ }^{2}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Preferred | Common | Number showing par value common stock |  |  |  |  |
| Agriculture and related industries. <br> Mining and quarrying | $\$ 184,568,622$$329,230,063$ | $\begin{gathered} \$ 81,111,632 \\ 590,129,558 \end{gathered}$ | $\begin{aligned} & \$ 55,139,902 \\ & 640,330,588 \end{aligned}$ | $\begin{aligned} & \$ 88,789,719 \\ & 210,989,986 \end{aligned}$ | $\begin{array}{r} \$ 464,423,132 \\ 2,553,500,402 \end{array}$ | $\begin{aligned} & 3,390 \\ & 4,012 \end{aligned}$ | $\begin{array}{r} \$ 293,211,174 \\ 1,891,608,343 \end{array}$ | $\begin{aligned} & \$ 28,082,264 \\ & 154,236,755 \end{aligned}$ | $\begin{array}{r} \$ 265,128,910 \\ 1,737,371,588 \end{array}$ | $\begin{array}{r} \$ 1,139,161,917 \\ 6,061,552,185 \end{array}$ |
|  |  |  |  |  |  |  |  |  |  |  |
| Manufacturing: <br> Food products, beverages, and tobacco | 846, 275, 189 | 633, 525,288 | 492,349,977 | 1,051,649,393 | 2, $250,950,668$ | 7,824 | 1, 858, 903, 121 |  |  | 7, 404, 196, 796 |
| Textiles and textile products. | 649, 905, 053 | 117, 925, 528 | 251, 262, 510 | 573, 325,911 |  | 7,444 |  | 29, 456, 840 | 1, 829, 446, 281 |  |
| Leather and leather products. | 132, 119, 006 | 17,035, 028 | 41,390,212 |  | 1, 625, 347, 692 | 1,228 | 205, 857, 253 | 5, 499, 548 | 1, 399, 547, 149 | 4, 620, 313, 843 |
| Rubber and related products. | 52, 577, 292 | 96, 613, 777 | 101, 166, 910 | 191, 081, 021 | 190, 102, 516 | 323 | 168,001,962 | 2,388,616 | 165,613, 346 | 797, 154, 862 |
| Lumber and wood prod- ucts........................ | $335,854,250$$131,129,047$ | $\begin{aligned} & 114,788,962 \\ & 195,170,650 \end{aligned}$ | $\begin{array}{r} 148,343,883 \\ 95,001,275 \\ 261,137,157 \end{array}$ | $\begin{aligned} & 122,594,802 \\ & 221,556,040 \\ & 174,555,522 \end{aligned}$ | $\begin{aligned} & 833,128,827 \\ & 570,249,334 \end{aligned}$ | $\begin{aligned} & 3,992 \\ & 1,259 \end{aligned}$ | $\begin{aligned} & 908,892,106 \\ & 510,261,689 \end{aligned}$ | $\begin{array}{r} 26,416,469 \\ 3,531,048 \end{array}$ | $\begin{aligned} & 882,475,637 \\ & 506,730,641 \end{aligned}$ | $\begin{aligned} & 2,437,186,361 \\ & 1,719,836,987 \end{aligned}$ |
| Paper, pulp, and products_ |  |  |  |  |  |  |  |  |  |  |
| Printing and publishing-- | $\begin{aligned} & 271,270,567 \\ & 762,222,338 \end{aligned}$ | 243, 172, 364 |  |  | 661, 374, 903 | 6,118 | 735, 876, 489 | 20, 318, 903 | 715, 557, 586 | 2, 327, 068,099 |
| Chemitals and alliea substances |  | 791,392, 311 | 736,097,911 | 693,890,028 | 5, 320, 327,043 | 3, 708 | 3, 573,028,368 | 50, 662, 531 | 3, 522, 365, 837 | 11, 826, 295, 668 |
| Stone, clay, and glass products. | $\begin{array}{r} 132,192,997 \\ 1,484,517,882 \end{array}$ | $\begin{array}{r} 140,279,072 \\ 1,885,949,387 \end{array}$ | $\begin{array}{r} 93,935,863 \\ 758,183,622 \end{array}$ | $\begin{array}{r} 227,773,912 \\ 2,456,217,025 \end{array}$ | $\begin{array}{r} 775,772,868 \\ 6,645,709,770 \end{array}$ | $\begin{array}{r} 2,413 \\ 11,443 \end{array}$ | $\begin{array}{r} 591,033,107 \\ 6,528,571,465 \end{array}$ | $\begin{aligned} & 15,025,756 \\ & 57.027,492 \end{aligned}$ |  |  |
| Metal and metal products. |  |  |  |  |  |  |  |  | $\begin{array}{r} 576,607,351 \\ 6,471,543,973 \end{array}$ | $\begin{array}{r} 1,945,962,063 \\ 19,702,121,659 \end{array}$ |
| Miscellaneous manufacturing -.---.-................... | 213, 774, 239 | 79, 444,005 | 125, 813, 636 | 188, 229, 992 | 595, 188, 644 | 3,830 | 598,581, 059 | 16, 061, 716 | 582, 519,343 | 1,784, 969, 859 |
| Total manufacturing...- | 5,011, 837,860 | 4, 315, 296, 572 | 3, 104, 682, 956 | 6,036, 761, 406 | 20, 102, 495, 706 | 49, 582 | 17, 109, 995, 601 | 257, 830,752 | 16, 852, 164, 849 | 55, 423, 239, 449 |
| Construction. | $\begin{array}{r} 549,882,761 \\ 2,934,516,009 \\ 3,992,055,225 \end{array}$ | 119,062, 338 | 274, 580,684 | 102,380, 274 | 426, 468, 945 | 8,336 | 438, 907, 118 | 26, 752, 782 | 412, 154,336 | 1, 884, 529,338 |
| Transportation and other p lic utilities.................. |  | $\begin{array}{r} 21,692,269,616 \\ 737,064,412 \end{array}$ | $\begin{array}{r} 5,254,135,541 \\ 867,154,751 \end{array}$ | $\begin{aligned} & 4,039,387,032 \\ & 1,440,053,611 \end{aligned}$ | $\begin{array}{r} 18,573,253,261 \\ 5,609,714,378 \end{array}$ | 10,44669,591 | $\begin{aligned} & 9,721,267,859 \\ & 4,383,722,327 \end{aligned}$ | $\begin{aligned} & 185,737,981 \\ & 110,483,749 \end{aligned}$ | 9, 535, 529,878 | $\begin{aligned} & 62,029,091,337 \\ & 16,919,280,955 \end{aligned}$ |
| Trade... |  |  |  |  |  |  |  |  | 4, 273, 238, 578 |  |
| Service-Professional, amusements, hotels, etc. | 472, 650, 926 | 599, 018, 146 | 290, 406, 833 | 315, 046, 337 | 1,246, 012, 826 | 13,846 | 727, 409, 207 | 52, 986, 793 | 674, 512, 414 | 3,597, 647, 482 |
| Finance-Banking, insurance, real estate and holding com- |  |  |  |  |  |  |  |  |  |  |
| pamies, stock and bond brokers, etcl. |  | $\begin{array}{r} 4,415,182,318 \\ 1,398,212 \end{array}$ | $\begin{array}{r} 67,185,325,590 \\ 1,047,473 \end{array}$ | $\begin{array}{r} 1,914,362,113 \\ 3,142,417 \end{array}$ | $\begin{array}{r} 10,694,828,338 \\ 43,616,493 \end{array}$ | 64, 218 | $\begin{array}{r} 10,856,066,523 \\ 22,802,678 \end{array}$ | $\begin{array}{r} 203,784,249 \\ 10,274,750 \end{array}$ | $\begin{array}{r} 10,652,282,274 \\ 12,527,928 \end{array}$ | $\begin{array}{r} 99,693,707,710 \\ 73,152,678 \end{array}$ |
| Nature of business not given. | 4, $11,420,155$ |  |  |  |  |  |  |  |  |  |
| Grand total | 18.317, 888, 698 | 32, 550, 532, 804 | 77, 672, 804, 318 | 14, 150, 912, 895 | 59, 714, 313, 481 | 223, 925 | 45, 445, 080, 830 | 1, 030, 170,075 | 44, 414, 910, 755 | 246, 821, 362,951 |

Table 19.-Assets and liabilities-Statement prepared from income-tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31,1928 , or at close of fiscal year nearest thereto, by major industrial divisions; also the number having par value common stock-Continued

CORPORATIONS REPORTING NO NET INCOME

| Industrial groups | Number of returns filed 1 | Number of balance sheets tabulated | Cash ${ }^{2}$ | Notes and accounts receivable | Inventories | Tax-exempt <br> investnents- <br> Obligations <br> of States and <br> Territories <br> or political <br> subdivisions <br> therenf; <br> securities <br> issued under <br> the Federal <br> farm loan act <br> and obliga- <br> tions of the <br> United States <br> or its pos- <br> sessions | Real estate, buildings, and equipment (less depreciation) | Miscellaneous assets not distributed | Total assets ${ }^{3}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Agriculture and related industries. | 4,679 | 3. 501 | \$11, 807, 150 | \$17. 624,765 | \$55, 812, 960 | \$29, 331, 298 | \$534, 203, 139 | \$216, 347, 103 | \$915, 126, 415 |
| Mining and quarrying.-....-.-.-- | 7,750 | 6, 170 | 100, 210, 286 | 273, 533, 724 | 120, 253, 137 | 63, 121, 036 | 2,900, 735, 916 | 1, 189, 512, 181 | $4,737,366,280$ |
| Manufacturing: Food products, beverages, and tobacc | 5,536 | 4,916 | 46, 838, 934 | 163, 662,649 | 199, 516,947 | 26, 603, 618 | 734,072.576 | 349,412,910 | 1,520, 107,634 |
| Textiles and textile products.......... | 6,098 | 5,692 | 90,661, 963 | 292, 743, 218 | 1988, 271, 669 | 19, 612, 568 | 912, 02x, 998 | 223, 033,735 | 2, 126, 352, 151 |
| Leather and leather products | 1,015 | 949 | 15, 934, 585 | 71, 451, 449 | 131, 378, 294 | 5,566, 306 | 97, 741, 736 | 33, 460, 253 | 360, 532, 623 |
| Rubber and related products | 331 | 304 | 29, 125,026 | 95, 797,613 | 120, 312,870 | 405, 243 | 226, 235, 790 | 155, 129,035 | 636,006, 477 |
| Lumber and wood products. | 3,367 | 3,091 | 34,909, 462 | 170, 419, 883 | 238, 747,890 | 13, 905, 817 | 686, 807, 482 | 166, 861, 378 | 1, 311, 651, 912 |
| Paper, pulp, and products. | 678 | 629 | 8,658,173 | 31, 362,654 | 54, 141,936 | 2, 001, 403 | 245, 355, 144 | 55, 013, 388 | 396, 532, 698 |
| Printing and publishing:- | 3, 703 | 3, 195 | 11, 677,309 | 64, 209, 977 | 32, 556, 550 | 2,357, 550 | 107, 055, 033 | 110, 548, 425 | 323, 404, 844 |
| Chemicals and allied substances | 2,820 | 2,506 | 38, 580, 719 | 123, 157. 031 | 131, 899,577 | 17,777, 725 | 723, 010, 743 | 217, 160, 864 | 1, 251,586,659 |
| Stone, clay, and glass products. | 1,933 | 1,741 | 11, 776, 294 | 46, 703, 302 | 60, 259, 975 | 9, 294,975 | 292, 911, 494 | 54, 485,784 | 475, 431, 824 |
| Metal and metal products -- | 7,479 | 6,880 | 99, 046, 663 | 358, 213, 803 | 477, 313, 888 | 35, 033,570 | 1, 094, 541,917 | 466, 571, 269 | 2, 530, 721, 110 |
| Miscellaneous manufacturing | 3,556 | 3,199 | 32, 649, 872 | 112, 823, 569 | 148, 979, 211 | 3,992, 691 | 204, 973, 671 | 195, 804, 027 | 699, 223, 941 |
| Total manufacturing | 36,566 | 33,092 | 419, 859,900 | 1, 530, 545, 148 | [2, 192, 378,807 | 136, 551, 465 | 5, 324, 734, 584 | 2, 032, 481, 968 | 11, 636, 551, 873 |
| Construction | 7.117 | 6,145 | 35, 770, 923 | 191, 330, 837 | 77,001,163 | 18, 758, 096 | 267, 442,987 | 215, 260, 477 | 805,564, 483 |
| Transportation and other public utilities. | 7,422 | 5,649 | 107, 195, 506 | 341, 174,925 | 126, 631, 315 | 59, 819, 303 | $6,272,130,344$ | 2, 383, 698,013 | 9, 350, 649,406 |
|  | 46, 602 | 40, 862 | 202, 238, 762 | 1, 256, 982, 135 | 1, 261, 293, 349 | 43, 202, 484 | 1, 071, 507, 642 | 726, 660,900 | 4, $561,885,272$ |
| Service-Professional, amusements, hotels, etc -....-.--- | 14,518 | 11,318 | 48, 968, 800 | 147, 873, 903 | 33, 824, 974 | 14, 0ï0, 145 | 1,588, 710, 139 | 426, 245, 268 | 2, 259,683, 229 |
| companies, stock and bond brokers, etc................ | 48,824 | 39,487 | $2,308,381,808$ | $6,035,474,739$ | $325,672,999$ | $1,454,168,821$ | $6,610,282,141$ | $\mathbf{9}, 264,583,898$ | $25,998,564,406$ |
| Nature of business not given. | 1,350 | 773 | $\begin{array}{r} 2,843,281 \\ \hline \end{array}$ | $15,828,225$ | $10,622,004$ | $4,113,803$ | $25,734,685$ | 72, 480, 245 | 131, 622, 243 |
| Grand total. | 174, 828 | 147,057 | 3,297, 276,416 | 9,860,368,401 | 4, 203, 490, 708 | 1, 823, 126,452 | 24, 685, 481, 577 | 16, 527, 270, 053 | 60, 397, 013, 607 |


| Industrial groups | Notes and accounts payable | $\begin{gathered} \text { Bonded debt } \\ \text { and } \\ \text { mortgages } \end{gathered}$ | Miscellaneous liabilities not distributed | Capital stock |  |  | Surplus and undivided profits | Deficit | Surplus and undivided profits less deficit | Total liabil-ities ${ }^{3}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Preferred | Common | Number showing par value common stock |  |  |  |  |
| Agriculture and related industries. | $\begin{array}{r}\$ 214,225.939 \\ 524, \\ \hline 539,346\end{array}$ | \$79, <br> 3862,484 <br> 835 | $\$ 83,614,846$$532,455,715$ | \$49, 590, 031 | $\begin{array}{r}\text { \$459, } \\ \text { 2,76, } \\ \hline\end{array}$ | 3,3695,904 | \$155. 652, 362 860, 557, 279 | $\begin{array}{r}\text { \$124, } \\ 594,195,443 \\ \hline\end{array}$ | \$31, 546, 619 | \$915, 126, 415 |
| Mining and quarrying-...--- |  |  |  | 276, 487, 570 |  |  |  |  | 266,359, 432 | 4, 737, 366, 280 |
| Manufacturing: <br> Food products, beverages, and |  |  |  |  |  |  |  |  |  |  |
| tobacco | 297, 912,295$503,906,025$ | 204,480, 685 <br> 115,034 <br> 189 | $122,281,070$$197,931,930$ | $203,472,756$$322,114,918$ | $\begin{aligned} & 644,819,700 \\ & 856,949,961 \end{aligned}$ | $\begin{aligned} & 4,618 \\ & 5,369 \end{aligned}$ | $198,010,107$$351,783,710$ |  | 37, 141, 178 130, 413, 926 | 1, 520, 107, 634$2,125,352,151$ |
| Textiles and textile products..- |  |  |  |  |  |  |  | 221, 369,784 |  |  |
| Leather and leather products.-. | $\begin{array}{r} 82,850,132 \\ 126,533,221 \end{array}$ | 13,211, 540 | 22,911,865 | 73, 505, 334 | $\begin{array}{r} 129,937,495 \\ 252,437,500 \end{array}$ | 913 | 70, 624, 863 | 32, 508, 606 | 38, 116, 257 | 2, $300,532,623$ |
| Rubber and related products..- |  | $\begin{array}{r}143, \\ 97,401,737 \\ \hline 1041\end{array}$ | $36,382,914$ <br> $83,303,182$ | $76,680,551$$106,522,855$ |  | 2832,965 | $40,649,766$$313,059,248$ | $39,984,212$$110,472.872$ | -662,554 | 636,005,477 |
| Lumber and wood products. | $\begin{aligned} & 126,533,221 \\ & 314,557,167 \end{aligned}$ |  |  |  | $\begin{aligned} & 252,437,500 \\ & 507,280,391 \end{aligned}$ |  |  |  | 202, 586, 376 | $\begin{array}{r} 1,311,651,912 \\ 39 n, 532,698 \end{array}$ |
| Paper, pulp, and products | 143, 825, 793 | $97,401,941$ $44,078,282$ | $83,303,182$ $27,276,052$ | $\begin{array}{r} 106,522,855 \\ 25,473,827 \\ 32,107,138 \end{array}$ | $\begin{aligned} & 50,280,341 \\ & 121,915,457 \\ & 135,835,260 \end{aligned}$ | $\begin{array}{r} 600 \\ 3,007 \end{array}$ | $51,480,530$ <br> $52,953,372$ | $110,472,872$ <br> 17, 517,243 <br> 56, 627, 837 | $\begin{array}{r} 33,963,287 \\ 43,674,465 \end{array}$ |  |
| Printing and publishing- | 195, 365, 002 | $\begin{array}{r} 25,383,248 \\ 134,920,349 \end{array}$ | $\begin{array}{r} 31,099,031 \\ 190,114,573 \end{array}$ |  |  |  |  |  |  | $\begin{aligned} & 39 n, 532,698 \\ & 328,404,844 \end{aligned}$ |
| Chemicals and allied substances- |  |  |  | $\begin{array}{r} 32,107,138 \\ 110,431,901 \end{array}$ | $\begin{aligned} & 135,835,260 \\ & 577,336,535 \end{aligned}$ | $\begin{aligned} & 3,007 \\ & 2,320 \end{aligned}$ | $52,983,372$ $163,508,160$ | 120, 495, 861 | 43, 412, 299 | $1,251,586,659$$475,431,824$$2,530,721,110$$699,223,941$ |
| Stone, clay, and glass products-- | $73,927,472$$459,744,028$ | 47,292, 76,20, | $44,758,178$$225,503,450$ | $80,040,897$$389,819,405$ | $193,772,034$$1,087,134,785$ | 1,6306,437 | $72,881,343$$392,604,738$ | $37,017,107$$286,856,047$ | $35,864,236$$105,750,691$ |  |
| Metal and metal products..-- |  |  |  |  |  |  |  |  |  |  |
| Miscellaneous manufacturing | 130, 525, 140 | 48, 132, 554 | 51, 162, 696 | 104, 898, 400 | 319, 471, 361 | 2,974 | 115, 394, 928 | 65, 361, 138 | 50, 033, 790 | 699, 223, 941 |
| Total manufacturing | 22, 436, 801, 507 | 1,130, 846, 885 | 1,042, 721, 911 | 1, 525, 017, 082 | 4, 826, 800,470 | 31, 117 | 1, 823, 349, 765 | 1, 149, 079, 639 | 674, 270, 129 | 11, 636, 551, 873 |
| Construction. | $\begin{array}{r} 268,300,732 \\ 650,284,019 \\ 1,653,981,491 \end{array}$ | 100, 991, 729 | 126, 640, 437 | 36, 839,596 | 242, 716, 817 | 5,674 | $118,817,867$ | 88, 742, 695 | 30, 075, 172 | 805, 564, 483 |
| Transportation and other public utilities. |  | $\begin{array}{r} 4,003,368,838 \\ 307,131,802 \end{array}$ | $\begin{array}{r} 1,267,931,072 \\ 312,543,399 \end{array}$ | $\begin{aligned} & 920,667,589 \\ & 448,998,430 \end{aligned}$ | $\begin{aligned} & 2,207,306,287 \\ & 1,753,593,934 \end{aligned}$ | $\begin{array}{r} 5,178 \\ 38,245 \end{array}$ | $\begin{aligned} & 742,152,128 \\ & 593,635,612 \end{aligned}$ | 441,060,527 <br> 507, 999, 366 |  | $\begin{aligned} & 9,350,649,405 \\ & 4,561,885,272 \end{aligned}$ |
| Trade-.--.-. |  |  |  |  |  |  |  |  | 301, 091, 601 85, 636, 246 |  |
| Service-Professional, amusements, hotels, etc. | 455, 380, 054 | 692, 433, 098 | 264, 299, 741 | 199, 031, 250 | 626, 405, 005 | 10,195 | 218, 454, 785 | 196, 321, 604 | 22, 133, 181 | 2, 259, 683, 229 |
| Finance--Banking, insurance, real estate and holding companies, stock and bond brokers, etc |  |  |  |  |  |  |  |  |  |  |
| Nature of business not given.......- | $\begin{array}{r} 2,892,106,040 \\ 23,784,595 \\ \hline \end{array}$ | $\begin{array}{r} 3,687,770,175 \\ 5,026,114 \end{array}$ | $\begin{array}{r} 12,629,753,067 \\ 17,245,967 \\ \hline \end{array}$ | $\begin{array}{r} 853,682,948 \\ 14,230,791 \end{array}$ | $\begin{array}{r} 4,592,805,739 \\ 83,620,226 \\ \hline \end{array}$ | $\begin{array}{r} 35,646 \\ 675 \end{array}$ | $\begin{array}{r} 2,094,340,472 \\ 17,251,040 \\ \hline \end{array}$ | $\begin{array}{r} 751,895,035 \\ 29,536,490 \end{array}$ | $\begin{array}{r} 1,342,445,437 \\ \quad 42,285,450 \end{array}$ | $\begin{array}{r} 25,998,564,406 \\ 131,622,243 \\ \hline \end{array}$ |
| Grand total | 9, 119, 403, 723 | 10, 392, 767, 769 | 10, 277, 209, 155 | 4, 324, 546, 193 | 17, 541, 814, 100 | 136,003 | 6,624, 211, 310 | 3, 882,938, 643 | 2, 741, 272,667 | 60, 397, 013, 607 |

${ }^{1}$ Not including 52,281 returns for inactive corporations.
${ }^{2}$ Includes cash in till and deposits in bank.
${ }^{2}$ Less deficit.

- Deficit.

Table 20.-Assets and liabilities-Statement showing, by size of net income and deficit, the number of balance sheets tabulated and the major items of assets and liabilities as of December 31, 1928, or at the close of the fiscal year nearest thereto

| Distribution | Number of balance Sheets tabulated | Cash 1 | Notes and accounts receivable | Inventories | Tax-exempt investmentsObligations of ritories or political subdivisions thereof; under the Federal Farm Loan Act; and obligations of the United possessions | Real estate, buildings, and equipment | Miscellaneous assets not dis tributed | Total assets ${ }^{\text {a }}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Reporting net income: |  |  |  |  |  |  |  |  |
| Under \$5,000 | 148, 019 | \$1,343, 771, 639 | \$4, 926, 424, 810 | \$1,504, 722,407 | \$509, 217, 322 | \$5, 437, 845, 532 | \$3, 343, 493,422 | \$17, 065, 475, 132 |
| \$5,000 under \$25,000. | 57,685 | 1,780, 042,144 | 7, 492, 531, 253 | 1,861, 369, 253 | 778,750, 092 | 5, 360, 751, 558 | 4, 433, 432, 534 | 21,706, 876, 834 |
| \$25,000 under $\$ 500000$ | 12,322 | 1, 03005337,837 | 4, 146, 346, 309 | , 975,457, 800 | 519,347, 437 | 2, 839, 513,450 | ${ }_{2}^{2,962,177,104}$ | 12, 533, 377, 937 |
| \$50,000 under $\$ 100,0000$. | 8,617 8,351 | $1,027,849,445$ 2 2 | - ${ }_{9}^{4,058,051,345}$ |  | $\begin{array}{r}526,082,502 \\ 1,525 \\ \hline\end{array}$ | - $3,350,806,911$ | ${ }^{3,298,168,083}$ | 13,428, 837,533 |
| \$100,00 under $\$ \$ 000,000-$ | 8,351 1,262 | $2,844,264,002$ $1,495,140,950$ | $9,682,551,054$ $4,288,556,745$ | 2, ${ }^{2,839,638,980}$ | $1,525,495,835$ $617,917,308$ | $10,263,616,781$ <br> $6,228,304,583$ | $9,520,617,497$ $4,823,371,802$ | $36,676,184,149$ <br> $18,641,657$ <br> 144 |
| \$1,000,000 under \$5,000,000 | 1,009 | 4, 559, 151, 338 | 9, 111, 201,352 | 2,957, 876,796 | 1,756, 738,017 | 17, 389, 006, 640 | 12,967, 648, 071 | 48,741, 622, 214 |
| \$5,000,000 and over | 226 | 4, 514, 385, 189 | 9, 238, 313,664 | 4, 052, 456, 614 | 2, $059,491,439$ | 34, 376 , 142, 688 | 23, 786, 512, 414 | 78, $027,332,008$ |
| Total reporting net income | 237,491 | 18,655,142, 544 | 52,943, 976, 532 | 16, 547, 800, 853 | 8,293, 033, 952 | 85, 245, 988, 143 | 65, 135, 420, 927 | 246, 821, 362, 951 |
| Reporting no net income: Size of deficit- |  |  |  |  |  |  |  |  |
| Under $\$ 5,000$ | 94, 210 | 630, 624, 841 | 2, 267, 892,781 | 806,521, 684 | 311, 308,359 | 4, 139, 547, 431 | 2, 768, 315, 494 | 10, 924, 210, 590 |
| \$5,000 under \$25,000- | 39, 151 | 755, 085,435 | 2, 448, 199, 070 | 1, 035, 868, 649 | 416, 793, 674 | 4, 809, 958, 983 | 3, 045, 338, 687 | 12, 531, 244, 498 |
| \$25,000 under \$50,000 | 7,125 | 372, 721,849 | 1, 175, 119, 438 | 465, 866, 885 | 196, 571.876 | 2, 352, 902, 285 | 1, 884, 689, 237 | 6, 447, 871,570 |
| \$50,000 under \$100,000- | 3, 686 | 342,933, 272 | -798, 222, 054 | 442, 868, 252 | 207, 922,173 | 2, 389, 542, 851 | 1, 851, 625,411 | 6, $033,114,013$ |
| \$100,000 under $\$ 500,000$ | 2,435 | 687, 356, 512 | 1,723,989, 934 | $619,150,374$ | 410, 182, 417 | 4, 623, 521,304 | 2, 670, 471, 437 | 10, 739, 621, 978 |
| $\$ 500,000$ under $\$ 1,000,000$ <br> $\$ 1,000,000$ under $\$ 5,000,000$ | 269 171 | $\begin{array}{r}214,407,466 \\ 236,379 \\ \hline\end{array}$ | $459,343,936$ $888,775,475$ |  | $169,944,377$ $110,372,483$ | 2, ${ }^{2,722,871,985,647}$ |  | 5, 490, 818, 519 <br> 7, 103, 176,358 |
| \$5,000,000 and over... | 10 | 37,767, 240 | 93, 875,713 | 92, 377, 460 | 31,093 | 573, 151, 891 | 329,752, 684 | 1, 126, 956,081 |
| Total reporting deficit | 147, 057 | 3, 297, 276,416 | 9, 860, 363, 401 | 4, 203,490,708 | 1,823, 126, 452 | 24, 685, 481,577 | 16,527, 270, 053 | 60, 397, 013, 607 |
| Grand total | 384, 548 | 21, 952, 418, 960 | 62, 804, 344, 933 | 20, 751, 291, 561 | 10, 116, 160, 404 | 109, 931, 469, 720 | 81, 662, 690, 880 | 307, 218, 376, 558 |


|  | Notes a | onded de | Miscellaneous | Capita | al stock | Surplus and |  | Surplus and undivided | Total liabili- |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | S | mortgages |  | Preferred | Common |  |  | deficit |  |
| Reporting net income: <br> Size of net income- |  |  |  |  |  |  |  |  |  |
| Under \$5,000- | \$2, 847,332,037 | \$1, 578,341.988 | \$5, 212, 539, 602 | \$627, 329, 435 | \$5, 070, 846, 146 | \$2, 123, 180, 895 | \$394, 094, 971 | \$1, 729, 085, 924 | 1717, 065, 475, 132 |
| \$5,000 under \$25,000 | 2, $226,593,230$ | 1,369.453, 896 | 8, $034,052,300$ | 887, 583, 196 | - 5, 346, 998, 955 | 3,479, 139,553 | 236, 918, 861 | 3, 242, 190, 757 | 21, 706, 876. 834 |
| \$25,000 under $\$ 50,000$ | 1, 288, 484,483 | 786, 722,274 | 5, 100, 919, 103 | 600, 234, 733 | 2, 687, 995, 534 | 2, 153, 299, 455 | 84, 277, 655 | 2, 069, 021,800 | 12, 533, 377,937 |
| \$50,000 under \$100,000 | 1,376,343,972 | 793, 814, 203 | 4, 763, 413, 424 | 808, 094, 803 | 3, 078,062, 209 | 2, 664, 328, 473 | 55, 719, 611 | 2, 605, 608,862 | 13, 428, 837, 533 |
| \$100,000 under \$ $\$ 500,000$ | 3,173, 693, 903 | 3, 319,727, 118 | 12, 537, 639, 178 | 2, 446, 757, 804 | 7, 898, 790,096 | 7, 423, 930, 827 | 127,354,777 | 7, 239, 576,050 | 36, 676, 184, 149 |
| \$500,000 under \$1,000,000 | 1, 144, 012, 031 | 1,889,981,765 | 6, 674, 407, 009 | 1, 342, 810. 347 | 3,720.20,160 | 3, 886, 644. 843 | 20,979,017 | 3, 859, 6655,826 | 18, 641, 657, 144 |
| \$1,000,000 under \$5,000,000 | 2, 439, 408, 107 | 7, 395, 296,560 | 16, 407, 958, 429 | 3,522,599.900 | 10, 735, 565, 066 | 8, 265, 730,965 | 75, 526, 813 | 8, 180, 204, 152 | 48, 741, 622, 214 |
| \$5,000,000 and over .-.....- | 3, 221, 400, 985 | 15, 417, 190, 500 | , 18, 880, 875, 273 | 3, 914, 502,617 | [21, 166, 805, 249 | 15, 455, 825, 814 | 29, 268, 430 | 15, 426, 557, 384 | 78, 027, 332,008 |
| Total reporting net income. | 18,317, 888, 698 | 32, 550, 532, 804 | 77, 672, 604, 318 | 14, 150, 912,895 | 59, 714, 313, 481 | 45, 445, 080, 830 | 1,030, 170,075 | 44, 414, 910, 755 | 246, 821, 362, 951 |
| Reporting no net income: <br> Size of deficit- |  |  |  |  |  |  |  |  |  |
| Under $\$ 5,000 \ldots$ | 1,961,960, 746 | 1,180, 232,732 | 2, 898, 567, 632 | 560, 374, 136 | 3, 886,748, 878 | 1,119, 509, 123 | 677, 182, 657 | 442, 326,466 | 10, $924,210,590$ |
| \$5,000 under $\$ 25,000$ | 2, 273, 826,075 | $1,410,381,366$ | 3, 668, 408, 494 | 761,936,342 | 3, 958, 277, 598 | 1, 331, 707,093 | 876, 292,467 | 455, 414, 623 | 12, $531,244,498$ |
| \$25,000 under \$50,000 | 1, $034,620,633$ | 848, 675, 868 | 1, 964, 686,397 | 459, 997,082 | 1,980, 608, 450 | 64, 674,194 | 484, 791, 054 | 159,283, 140 | 6,447, 871, 570 |
| \$50,000 under \$100,000 | 1, 008, 651, 847 | $855,768,710$ | 1, 721, 102, 987 | 432, 055, 191 | 1,723, 166, 251 | 722,771,020 | 430, 405, 023 | 292, 368, 997 | 6, 033, 114, 013 |
| \$100,000 under \$500,000 | 1, 422, 527,129 | 2,390, 989, 040 | $2,472,635,738$ | 1, 102, 636,712 | $2,852,608,197$ | 1, 299, 216, 821 | 800,991, 709 | 498, 225, 112 | 10, 739, 621,978 |
| \$500,000 under \$1,000,000 | 567, 727, 816 | 1, 062, 178, 147 | 1, 222, 435,094 | 441, 754, 312 | 1,061,331, 221 | 672, 300, 672 | 239,908, 743 | 432,391, 929 | 5, 490, 818, 519 |
| \$1,000,000 under \$5,000,000 | 755, 736.947 | 2, 214, 596, 344 | 1, 532, 457, 599 | 529, 545,985 | 1.812,690, 493 | 618, 115, 521 | $360,016,531$ | 258, 098,890 | 7,103. 176, 358 |
| \$5,000,000 and over- | 94, 352, 530 | 429,945,532 | 96, 915, 164 | 33, 196, 433 | 269,383, 012 | 216,513,869 | 13, 350,459 | 213, 163, 410 | 1, 126,956, 481 |
| Total reporting defcit. | 9, 119, 403, 723 | 10,392, 767, 769 | 16, 277, 200, 155 | 4,324, 516, 193 | 17,541, 814, 100 | 6,624, 211,310 | 3, 882, 93S, 643 | 2,741, 272,667 | 60, 397, 013, 607 |
| Grand total. | 27, 437, 292, 421 | 42, 043, 300, 573 | 93, 950,013,473 | 18,475, 459, 088 | 77, 256, 127,551 | 52, 069, 292, 140 | 4, 813, 108,718 | 47, 156, 183, 422 | 307, 218, 376, 558 |

${ }^{2}$ Less deficit.

Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for $1926{ }^{1}$

ALL INDUSTRIES


FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.

| Size of net income | Total assets |  | Miscellaneous assets not distributed |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Original figures | Revised figures | Original figures | Revised figures |
| Under \$5,000 |  |  |  |  |
| \$5,000 under $\$ 10,000$. |  |  |  |  |
| \$10,000 under \$50,000 | \$11, 214, 890, 067 | \$14, 214, 890, 067 | \$5, 585, 007, 771 | \$8, 585, 007, 771 |
| \$50,000 under \$100,000. | 6, 016, 201, 108 | 7,016, 201, 108 | 3, 605, 433, 686 | 4, 605,433, 686 |
| \$100,000 under \$250,000. | 6, 960, 313, 773 | 7,960, 313, 773 | 3, 948, 601, 001 | 4,948, 601, 001 |
| \$250,000 under \$500,000 | 5, 349, 615, 402 | 6,349, 615,402 | 3, 086, 118, 310 | 4, 086, 118, 310 |
| \$500,000 under \$1,000,000 |  |  |  |  |
| \$1,000,000 under \$5,000,000 | 9, 439, 620, 840 | 12, 439, 620,840 | 7, 156, 734, 800 | 10, 156, 734, 800 |
| \$5,000,000 and over. | 9, 166, 400, 116 | 10, 166, 400, 116 | 7,606, 783, 775 | 8, 606, 783, 775 |
| Reporting net income. | 67, 840, 806, 965 | 77, 840, 806, 965 | 42, 588, 952, 248 | 52, 588, 952, 248 |
| Reporting no net income | 19, 611, 441, 485 | 21, 611, 441, 485 | 9, 120, 532, 887 | 11, 120, 532, 887 |
| Grand total | 87, 452, 248, 450 | 99, 452, 248, 450 | 51, 709, 485, 135 | 63, 709, 485, 135 |

[^45]Revised items of assets and liabilities, corporation returns, Table 18, Statistics of Income for 1926-Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCK AND BOND BROKERS, ETC.-Continued

| Size of net income |  |
| :---: | :---: | :---: | :---: |
|  |  |

TRANSPORTATION AND OTHER PUBLIC UTILITIES

| Size of net income | Bonded debt and mortgages |  | Miscellaneous liabilities not distributed |  |
| :---: | :---: | :---: | :---: | :---: |
|  | Original figures | Revised figures | Original figures | Revised figures |
| Under \$5,000. |  |  |  |  |
| \$5,000 under \$10,000 |  |  |  |  |
| \$10,000 under \$50,000. |  |  |  |  |
| \$50,000 under \$100,000- |  |  |  |  |
| \$100,000 under \$250,000 |  |  |  |  |
| \$250,000 under \$500,000 |  |  |  |  |
| \$500,000 under \$1,000,000 |  |  |  |  |
| \$1,000,000 under \$5,000,000 |  |  |  |  |
| \$5,000,v00 and over.... | \$195, 430, 943 | \$10, 195, 430, 943 | \$15, 395, 139, 358 | \$5,395, 139, 358 |
| Reporting net income. | 7, 706, 312, 698 | 17, 706, 312, 698 | 18,325, 162, 594 | 8,325,162,594 |
| Reporting no net income |  |  |  |  |
| Grand total | 9, 931, 504, 906 | 19, 931, 504, 906 | 18, 465, 959, 340 | 8, 465, 959, 340 |

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups

PART 1.-ALL CONSOLIDATED CORPORATIONS-INDUSTRIAL DIVISIONS
[Income returned for the calendar year ended Dec. 31, 1928 1]

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Total manufac- | Food products, beverages, and tobacco | Textiles and textile products | Leather and leather products |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross sales .-.-...... | \$44, 301, 621, 722 |  | \$1, 704, 126, 283 | \$33, 403, 701, 822 | \$8, 278, 876, 874 | \$1, 587, 087, 890 | \$652, 143, 608 |
| Gross profts from sales ${ }^{2}$ Gross profits from operations other than amounts reported | 10,486, 776,948 | 95, 548,985 | 529, 486, 407 | 7, 843, 839,659 | 1, $359,459,836$ | 353, 371,804 | 120,716,746 |
|  | 3, 799, 898, 837 | 41,700,043 | 100,740,554 | 836, 119,323 | 45, 090, 256 | 9, 193, 353 | 4,462,495 |
| Interest. | 1. $308,976,020$ | 2, 494, 221 | 19, 854, 022 | 264, 771, 670 | 65, 795, 947 | 8, 536, 668 | 2, 286, 007 |
| Miscellaneous receipts | 19, 227, 056, 313 | 12, 125, 180 | 73,482, 348 | 570.356, 118 | 51, 003, 048 | 8,405,396 | 6,046,958 |
| B. Receipts, tax-exempt income: |  |  |  |  |  |  |  |
| Interest on Federal, State, and municipal bonds........... | 184, 428, 310 | 598, 578 | 6,066, 674 | 59, 551, 281 | 4, 132, 930 | 3, 558, 539 | 103, 504 |
| C. Total compiled receipts ${ }^{3}$ | 70,009, 824, 758 | 252, 614,022 | 1,948.903, 200 | 35, 526, 821, 290 | 8, 464, 613, 588 | 1, 622, 389, 155 | 666, 331, 370 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold | 33, 814, 844,774 | 99, 646, 594 | 1, 181, 639, 876 | 25,659, 862, 170 | 6,919, 417,038 | 1, 233,716,086 | 531, 426, 862 |
| Compensation of officers | 445, 917, 885 | 1,386,339 | 15, 75, 894 | 207, 818, 249 | 30, 152, 378 | 19, 653, 944 | 5, 262, 451 |
| Interest paid. | 2, 243,964. 387 | 3,987,263 | 59, 539,503 | 439, 849,427 | 91, 091,387 | 20, 887,064 | 5, 548, 190 |
| Taxes paid other than income t | 1,121, 946,466 | 8,944, 123 | 43, 213, 355 | 335, 188, 809 | 38, 103, 601 | 15, 894, 869 | 4, 157, 200 |
| Bad debts | 215, 289,111 | 814, 776 | 5, 124, 705 | 92, 822, 277 | 12, 651, 887 | 6, 177, 317 | 2, 617, 877 |
| Depreciation. | 1,945,904, 612 | 11, 343,830 | 104, 776, 293 | 959, 281, 510 | 103, 059, 403 | 40, 307, 335 | 8,290,530 |
| Depletion. | 341, 956, 710 | 1, 174, 989 | 109, 816, 510 | 204, 101, 949 | 19,423 | 16, 171 | 663, 308 |
| Miscellaneous deduction | 24,015, 055, 077 | 98, 523, 711 | 253, 211, 496 | 5, 020, 032, 193 | 945, 894, 367 | 206,658, 917 | 78,980, 685 |
| E. Total statutory deductions. | 64, 143, 179, 022 | 224, 821, 630 | 1, 773, 074, 432 | 32, 818, 950, 584 | 8, 138, 369, 544 | 1,543,311, 703 | 636, 952, 103 |
|  |  |  |  |  |  |  |  |
| 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. | 1,373, 271,866 | 2,098,999 | 50,704, 993 | 451, 872, 357 | 23, 847, 463 | 9, 165, 848 | 1,395, 302 |
| H. Statutory net income | 4, 493, 373, 870 | 25, 693, 393 | 125, 128,775 | 2, 255, 992, 349 | 302, 396, 581 | 69, 911, 604 | 27, 986, 965 |

I. Net loss for prior year deducted by concerns reporting net in-

J. Statutory net income (H) after deducting net loss for prior



Cash and stock dividends distributed:4
Cash dividends.

Total dividends distributed $\qquad$

| $101,242,114$ | 455,562 | $10,803,712$ | $46,223,941$ | $8,239,803$ | $2,634,343$ | 212,654 |
| ---: | ---: | ---: | ---: | ---: | ---: | ---: |
| $4,392,131,756$ | $25,237,831$ | $114,325,063$ | $2,209,768,408$ | $294,156,778$ | $67,277,261$ | $27,744,311$ |

${ }^{1}$ Fiscal and fractional (part year) returns are included. (See p. 1.)
${ }^{2}$ Differences between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Noutaxable income, other than interest on taxcempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

4 Cash dividends and stock dividends of capital stock life insurance companies not included

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 1.-ALL CONSOLIDATED CORPORATIONS--INDUSTRIAL DIVISIONS-Continued

| Distribution | Manufacturing |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rubber and related products | Lumber and wood products | Paper, puip, and products | Printing and publishing | Ohemicals and allied substances | Stone, clay, and glass products | Metal and metal products |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
|  | $\$ 984,329,942$ $128,360,350$ | $\$ 715,683,576$ <br> $192,270,565$ | $\$ 650,655,935$ $168,992,963$ | $\$ 781,532,600$ $255,190,783$ | $\$ 5,867,177,760$ $1,868,952,118$ | \$549, 364, 147 $191,424,306$ | \$12, 582, 721, 254 |
| Gross profits from operations other than amounts reported as gross sales. | 3,119, 291 | 13, 100, 298 | 2,847, 756 | 46, 255, 604 | - $384,229,369$ | 2, 286, 283 | 2, $314,266,659$ |
| Interest.....-.- | 5, 187, 736 | 8, 886, 625 | 14, 287, 898 | 5, 337, 839 | 63, 742,935 | 2, 895, 759 | 82,916, 503 |
| Miscellaneous receipts. | 102, 681, 642 | 18, 704, 710 | 9, 967, 751 | 17, 957, 121 | 63, 086, 679 | 21, 977,090 | 252, 934, 653 |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations. | 8,923, 935 | 5,837, 597 | 14,025,676 | 24,946, 043 | 239, 931, 649 | 3,016,787 | 48, 697, 108 |
| Interest on Federal, State, and municipal bonds.... | 211, 719 | 1,314, 110 | 397, 881 | 1,081, 148 | 12,981, 527 | 1, 603, 677 | 32, 764, 024 |
| C. Total compiled receipts | 1, 104, 454, 265 | 761, 526, 916 | 692, 182, 897 | 877, 110, 355 | 6,631, 149, 919 | 581, 143, 743 | 13, 314, 300, 201 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold. | 855, 969,592 | 523, 413, 011 | 487, 722,972 | 526, 341, 817 | 3, 998, 825, 642 | 357, 939, 841 | 9, 598, 128, 120 |
| Compensation of office | $3,485,235$ $23,470,733$ | $9,713,329$ $15,704,097$ | 7,046,873 | 14,044, 935 | 29, 045, 050 | 7, 510, 238 | 71,650,045 |
| Interest paid.-.---- | 23, 470,733 | 15, 704, 097 | 25, 665, 807 | 14, 542, 513 | 100, 678,754 | 6, 649, 185 | 128, 081,316 |
| Bad debts . | 7,165,368 | 14,596, 605 | 1,302, 186 | $9,570,540$ | $100,935,246$ | 5, 008,212 | 125, 272, 230 |
| Depreciation | 26, 014, 325 | 27, 433, 700 | 30, 210, 001 | 15, 903, 696 | 320,319, 023 | 31, 804, 416 | $26,636,429$ $339,536,056$ |
| Depletion.-. | 2,545 | 26, 179, 818 | 2, 053, 316 | 156,943 | 144, 185, 496 | 31,822, 281 | 29,928, 557 |
| Miscellaneous deductions | 183, 624, 568 | 99, 680, 693 | 81, 955, 813 | 180, 140,601 | 1, 142, 376,611 | 99, 428, 313 | 1, 837, 422, 111 |
| E. Total statutory deductions | 1, 106, 684, 413 | 721,642, 366 | 645, 241, 463 | 766,779, 058 | 5, 855, 697, 138 | 511, 529, 961 | 12, 157, 554, 864 |
| F. Compiled net profits. | ${ }^{7} 2,230,148$ | 39, 884, 550 | 46, 941, 434 | 110,331, 297 | 775, 452, 781 | 69,613, 782 | 1, 156, 745,337 |
| 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, 135, 654 | 7,151, 707 | 14, 423, 557 | 26, 027, 191 | 252, 913, 176 | 4,620, 464 | 81, 461,132 |
| H. Statutory net income. | ${ }^{7} 11,365,802$ | 32, 732, 843 | 32, 517, 877 | 84, 304, 106 | 522, 539, 605 | 64, 993,318 | 1,075, 284, 205 |
| I. Net loss for prior year deducted by concerns reporting net income for 1928. | 254, 712 | 2,522,642 | 1,049,561 | 884, 129 | 6, 521, 354 | 579,877 | 21, 382, 287 |


| J. Statutory net income (H) after deducting net loss for prior year (I) | ${ }^{7} 11,620,514$ | 30, 210, 201 | 31, 468,316 | 83, 419, 977 | 516, 018, 251 | 64, 413, 441 | 1, 053, 901, 918 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| K. Total tax <br> L. Compiled net profits (F) after deducting tax ( K . | $\begin{array}{r} 2,953,903 \\ 75,184,051 \end{array}$ | $\begin{array}{r} 4,902,253 \\ 34,982,297 \end{array}$ | $\begin{array}{r} 4,370,396 \\ 42,571,038 \end{array}$ | $\begin{aligned} & 10,368,434 \\ & 99,962,863 \end{aligned}$ | $\begin{array}{r} 64,093,113 \\ 711,359,668 \end{array}$ | $\begin{array}{r} 8,576,290 \\ 61,037,492 \end{array}$ | $\begin{array}{r} 139,803,264 \\ 1,016,942,073 \end{array}$ |
| Cash and stock dividends distributed: ${ }^{4}$ Cash dividends Stock dividends | $\begin{array}{r} 17,780,769 \\ 6,369,432 \end{array}$ | $\begin{array}{r} 36,593,837 \\ 2,150,457 \end{array}$ | $\begin{array}{r} 37,418,207 \\ 4,879,235 \end{array}$ | $51,997,539$ $4,774,971$ | $\begin{array}{r} 476,900,238 \\ 78,974,868 \end{array}$ | 36, 866, 028 12, 511, 293 | $\begin{array}{r} 694,999,753 \\ 21,684,802 \end{array}$ |
| Total dividends distributed. | 24, 150, 201 | 38, 744, 294 | 42, 297, 442 | 56,772, 510 | 555, 875, 106 | 49,377, 321 | 716, 684, 555 |

[^46]3 Includes net profit from the sale of real estate, stocks, bonds and other capital assets, but not gross receipts from these items. Nontayable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

Cash dividends and stock dividends of capital stock life insurance companies not included.
${ }^{7}$ Deficit.

Table 21.-Consolidated returns filed for affliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

| Distribution | All other manufacturing industries | Construction | Transportation and other public utilities | Trade | $\begin{gathered} \text { Service-Pro- } \\ \text { fessional, } \\ \text { amusements, } \\ \text { hotels, etc. } \end{gathered}$ | Finance-Banking, insurance, real estate and holding companies, stock and bond brokers, etc. | Nature of business not given |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |
|  | 227, 167, 047 | 39, 703, 637 |  | 1,985,198,267 |  |  |  |
| Gross profits from operations other than amounts reported as gross sales | 11, 267, 959 | 43, 442, 389 | \$1, 127, 677, 493 | 115, 371,606 | \$509, 715, 531 | \$1,023, 659, 425 | \$472,473 |
| Interest....-. | 6, 897, 753 | 3, 087 , 990 | 220, 275, 837 | 49, 208, 893 | 11, 844,418 | ,737, 262, 376 | 176, 593 |
|  | 17,591, 070 | 9, 286, 833 | 10, 860, 637, 681 | 264, 706, 856 | 442, 664,913 | 86,992, 241, 668 | 1,555,316 |
| B. Receipts, tax-exempt income: Dividends on capital stock of domestic corporations | 20, 328, 641 | 7, 433, 894 | 554, 114, 192 | 23, 719, 529 | 28, 643, 013 | 136,463,476 | 9,630 |
| Interest on Federal, State, and municipal bonds... | 1, 402, 222 | '894, 470 | 19,915, 098 | 3, 852, 741 | 28, 422,978 | -93, 122, 872 | 3,618 |
| C. Total compiled receipts ${ }^{3}$ | 811, 615, 881 | 306, 902, 720 | 12, 782, 620, 301 | 9, 213, 700,519 | 993, 290, 853 | 8,982, 749, 217 | 2, 217,636 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold | 526, 961, 189 | 203, 053, 507 |  | 6,771, 642, 627 |  |  |  |
| Compensation of offi | 10, 253, 771 | 8, 348, 056 | 35, 281, 482 | 64, 650, 107 | 23, 558, 111 | 89, 057,807 | 64, 840 |
| Interest paid | 6, 630, 381 | 4,917,555 | 1, 159, 540,879 | 68,440,628 | 44, 751, 803 | 462, 822, 243 | 115,286 |
| Taxes paid other than income tax | $6,363,196$ $4,523,804$ |  | $562,870,665$ $21,049,765$ | $58,134,172$ $30,510,320$ | $21,936,398$ $4,053,222$ | $89,237,768$ $59,548,276$ | 16, 985 36,966 |
| Depreciation | 16, 403, 025 | 1, $8,288,901$ | 682, 159,552 | - $77,453,105$ | $4,013,222$ $46,296,832$ | $59,548,276$ $54,266,023$ | 36,966 100,566 |
| Depletion.- | 189,091 | 12, 019 | 23, 835, 330 | 1, 272, 372 |  | 1, 743, 541 |  |
| Miscellaneous deductions | 163, 869, 514 | 47, 258, 330 | 8, 387, 032, 171 | 1,778, 867, 391 | 767, 307,696 | 37, 660, 870, 680 | 1,951,399 |
| E. Totalstatutory deduc | 735, 193, 971 | 275, 869,418 | 10, 871, 769, 844 | 8, 850, 970, 722 | 907, 904, 062 | 8,417,486, 348 | 2, 525,982 |
|  |  |  |  |  |  |  |  |
| 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. | 21,730, 863 | 8,328,364 | 574, 029, 290 | 27, 572, 270 | 29, 065, 991 | ${ }^{8} 229,586,348$ | 13, 254 |
| H. Statutory netincome. | 54, 691, 047 | 22, 704, 938 | 1, 336, 821, 167 | 335, 157, 527 | 56, 320, 800 | 335, 676, 521 | ${ }^{7} 121,600$ |



2 Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in schedule $L$, is not included.
${ }^{6}$ Includes special nonexpense deductions of life insurance companies. (See p. 25.)
7 Deficit.

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 2.-CONSOLIDATED CORPORATIONS SHOWING NET INCOME-INDUSTRIAL DIVISIONS

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Total manufacturing | Food products, beverages, and tobaceo | Textiles and textile products | Leather and leather products |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross sales .......... | \$38, 969, 539,942 | \$180, 966, 576 | \$1, 251, 264, 480 | \$29, 643, 394, 897 | \$7, 801, 275, 438 | \$1, 078, 907, 349 | \$511, 371, 992 |
|  |  | 98, 125, 065 | 417,858, 956 | 7, 214, 978,456 | 1,286, 67\%,064 | 284, 207, 902 | 101,059, 016 |
|  | 3, 431,981, 662 | 36, 534, 329 | 75, 446, 410 | 801,025, 151 | 38,003, 276 | 3,868,689 | 3,563,492 |
| Interest......-..------ | 1, 110, 334, 521 | 1,960,399 | 14, 376, 702 | 227, 826, 568 | 61, 963, 525 | 6, 115, 665 | 1,859, 259 |
|  | 17, 967, 230,511 | 10,535,103 | 55, 809, 658 | 511, 788, 094 | 41, 771, 021 | 5,748, 429 | 3, 228, 999 |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations <br> Interest on Federal, State, and municipal bonds. | 1,055, 416, 145 | 459, 730 | 39, 275, 099 | 372,600, 174 | 16, 316,096 | 4,014,682 | 764,201 |
|  | 162, 585, 671 | 476, 308 | 5, 126, 881 | 57, 312, 577 | 4, 080, 466 | 3,512,061 | 90, 050 |
| C. Total compiled receipts | 62,697,088, 452 | 230, 932, 445 | 1,441, 299, 230 | 31, 613, 947, 461 | 7,963, 410, 722 | 1, 102, 166,875 | 520, 877, 993 |
| D. Statutory deductions: Cost of goods sold |  |  |  |  |  |  |  |
| Cost of goods sold Compensation of offer | 29, 403, 3887,726 | $87,841,511$ 926,406 | $833,405,524$ $10,013,120$ | 22, 428, 416, 441 | $6,514,602,374$ $26,502,204$ | $794,699,447$ $13,686,460$ | $410,312,976$ $\mathbf{3 , 9 3 6}, 819$ |
| Interest paid. | 1, 824, 151, 348 | 1,324, 180 | 35, 857, 518 | 342, 251, 086 | 77, 591, 221 | 9, 462, 906 | 3, 306, 103 |
| Taxes paid other than income | 988, 769, 749 | 8,090, 657 | 29, 693, 220 | 290, 870, 498 | 32, 284, 267 | 9, 164, 124 | 2, 881,834 |
| Bad debts. | 155,359,657 | 742,783 | 2, 234, 885 | 69, 751, 104 | 11, 080, 147 | 3,471,009 | 1, 733, 159 |
| Depreciation | 1,655, 632,825 | 10,176,679 | 68, 467, 545 | 818, 923, 045 | 90, 266, 314 | 26, 872,847 | 5, 610, 663 |
| Depletion...-.----7.--- | 284, 664, 801 | -745, 848 | 85, 484, 520 | 177, 636,094 | 12,773 | 131, 9,171 |  |
| Miscellaneous deductio | 21, 736, 705, 203 | 89,774, 293 | 150, 815, 195 | 4, 343, 244, 031 | 865, 931, 197 | 134, 904, 136 | 54, 116, 377 |
| E. Total statutory deductions | 56, 418, 706, 760 | 199, 622,357 | 1, 215, 971, 527 | 28, 647, 068, 332 | 7,618, 270, 497 | 992, 270, 100 | 481, 897, 931 |
| F. Compiled net profits. <br> G. Deduction from net profits to arrive at net income as defined in revenue act: | 6,278, 381, 686 | 31, 310, 088 | 225, 327, 703 | 2, $066,879,129$ | 345, 140, 225 | 109, 896, 775 | 38, 980, 062 |
|  |  |  |  |  |  |  |  |
| Tax-exempt interest and dividends received on capital stock of domestic corporations. | 1, 218, 001, 816 | 936,038 | 44, 401, 980 | 429, 912, 751 | 20, 397, 462 | 7, 526,743 | 854,251 |
| H. Statutory net income. <br> I. Net loss for prior year deducted by concerns reporting net 1 n come for 1928 | $5,060,379,870$ | 30, 374, 050 . | 180, 925, 723 | 2, 536, 966, 378 | 324, 742, 763 | 102, 370, 032 | 38, 125, 811 |
|  | 101, 242, 114 | 455, 562 | 10, 803, 712 | 46, 223, 941 | 8, 239, 803 | 2, 634, 343 | 212, 654 |


| J. Statatory net income (H) after deducting net loss for prior year (I) | 4, 959, 137,756 | 29, 918, 488 | 170, 122, 011 | 2, 490, 742, 437 | 316, 502, 960 | 99,735,689 | 37, 913, 157 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| K. Total tax | 591.382, 299 | 3,592, 275 | 20, 378, 674 | 297, 543, 177 | 37, 920, 994 | 11, 956,656 | 4, 575,136 |
| L. Compiled net profits (F) after deducting tax (K) | 5, 686, 999,387 | 27, 717, 813 | 204, 949, 029 | 2, 669, 335, 852 | 307, 219, 231 | 97, 940,119 | 34, 404, 926 |
| Cash and stock dividends distributed: ${ }^{4}$ <br> Cash dividends <br> Stock dividends. $\qquad$ | $\begin{array}{r} 3,642,853,596 \\ 224,306,235 \end{array}$ | 17,278, 165 | $\begin{array}{r} 150,422,272 \\ 2,947,345 \end{array}$ | $\begin{array}{r} 1,662,035,991 \\ 144,130,662 \end{array}$ | $\begin{array}{r} 213,558,449 \\ 5,964,0.9 \end{array}$ | $\begin{array}{r} 59,827,480 \\ 2,863,645 \end{array}$ | $\begin{array}{r} 19,372,861 \\ 5,129,598 \end{array}$ |
| Total dividends distributed | 3, 867, 159, 831 | 17,278, 165 | 153, 369, 617 | 1, 806, 166, 653 | 219,522, 528 | 62, 691, 125 | 24, 502, 459 |

2 Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in schedule $L$, is not included.
${ }^{4}$ Cash dividends and stock dividends of capital stock life insurance companies not included.

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 2.-CONSOLIDATED CORPORATIONS SHOWING NET INCOME-INDUSTRIAL DIVISIONS-Continued

| Distribution | Manufacturing |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rubber and related products | Lumber and wood products | Paper, puip, and products | Printing and publishing | Chemicals and allied substances | Stone, clay, and glass products | Metal and metal products |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross sales .-.-.-....-.-.-2 |  |  |  |  |  |  | \$11, 390, 946, 307 |
| Gross profis from sales ${ }^{2}$---1.-.....................-.---- | $50,635,498$ | $155,897, \$ 11$ | $126,138,472$ | $247,717,978$ | $1,767,698,119$ | 178, 679,987 | -2,821,896, 785 |
|  | 2, 702,788 | 8, 547, 800 | 1,866,557 | 37, 433,053 | 380, 091, 793 | 1,913, 822 | 312,789,112 |
| In terest................ | 3, 817,029 | 5,495,873 | 4, 338,747 | 4,948, 309 | 61, 169, 481 | 2, 683,734 | 69,498,428 |
| Miscellaneous receipts | 93, 735, 811 | 12,814, 438 | 5, 269,571 | 16,290,623 | 55, 078, 314 | 20,635, 080 | 241, 575, 063 |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations. | 8,882,168 | 3, 465,940 | 8,866,439 | 24, 722, 540 | 237, 204, 226 | 2,976, 614 | 45, 119, 669 |
| Interest on Federal. State, and municipal bonds.--- | 172,054 | 9,904, 860 | 8,381,977 | 1, 1215,745 | 12,901,491 | 1,578,911 | 31, 305, 323 |
| C. Total compiled receipts ${ }^{3}$. | 701, 020, 261 | 569, 052, 245 | 482, 739, 824 | 811,143, 857 | 6, 173, 146, 258 | 521,829, 717 | 12, 100, 234, 442 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold | 541,074, 973 | 381, 926,023 | 335, 883, 061 | 479, 015,609 | 3,659, 002, 834 | 313,361, 569 | 8, 578,549,522 |
| Compensation of officers | 2,248,905 | 6, 864, 578 | 5, 403, 320 | 12,764, 991 | 26, 775, 501 | $6,442,488$ | 63, 949,62\% |
| Interest paid | 10,007,853 | 7,665,640 | 10,704,313 | 13, 844, 768 | 88,515,103 | 5,227,629 | 111,825.685 |
| Taxes paid other than income tax | 3,273,495 | 10,508,828 | 6,510,248 | 9, 115,380 | 96, 248,774 | 5,149,799 | 110, 636,547 |
| Bad debts- | 2,315, 272 | 2,964, 248 | 743,837 | 5,417,294 | 17,540,256 | 1, 217, 232 | 20,620,179 |
| Depreciation | 15, 632,855 | 18,913,653 | 19,046,555 | 14,759,433 | 297, 169,414 | 28, 475, 258 | 289,502,008 |
| Depletion... |  | 17,465,929 | 1,192,593 | -33,212 | 128,470,621 | 776,415 | 29,508,671 |
| Miscellaneous deductions | 92,548, 155 | 74, 894, 075 | 56, 473, 191 | 162,831,377 | 1, 065, 263,866 | 84, 532, 824 | 1,627,337,481 |
| E. Total statutory deductions. | 667, 101, 508 | 521, 202, 974 | 435, 957, 118 | 697,782,064 | 5,378, 986, 369 | 445, 183, 214 | 10, 831, 930, 715 |
|  | 33,918, 753 | 47,849, 271 | 46, 782, 706 | 113,361,793 | 791, 159, 889 | 76,646, 503 | 1, 268, 303, 727 |
| G. Deduction from net profits to arrive at net income as defined in revenue act: |  |  |  |  |  |  |  |
| Tax-exemptinterest and dividends received on capital stock of domestic corporations. $\qquad$ | 9,054,222 | 4,370, 800 | 9, 248,416 | 25, 738, 285 | 250, 165, 717 | 4,555, 525 | 76,425,592 |
|  | 24,864,531 | 43, 478, 471 | 37,534, 290 | 87,623,508 | 543, 994, 172 | 72, 090,978 | 1, 191,878, 135 |
| I. Net loss for prior year deducted by concerns reporting net income for 1928. | 254, 712 | 2, 522,642 | 1,049,561 | 884, 129 | 6,521,354 | 579,877 | 21, 382, 287 |


${ }^{2}$ Difference between "gross sales" and " cost of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in Schedule E , is not included.

- Cash dividends and stock dividends of capital stock life insurance companies not incladed.

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 2.-CONSOLIDATED CORPORATIONS SHOWING NET INCOME-INDUSTRIAL DIVISIONS-Continued

| Distribution | All other manufacturing | Construction | Transportation and other public utilities | Trade | $\begin{aligned} & \text { Service-Pro- } \\ & \text { fessional, } \\ & \text { amusements, } \\ & \text { hotels, etc. } \end{aligned}$ | Finance-Banking, insurance, real estate and holding companies, stock and bond brokers, etc. | Nature of business not given |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross sales.- | \$614, 927, 437 | \$204, 239,392 |  | \$7, 689, 674, 597 |  |  |  |
| Gross profits from sales ${ }^{2}$ - | 194, 939,384 | 34,744,509 |  | 1,805, 245, 230 |  |  |  |
| Gross profits from operations other than amounts reported as gross sales. | 10, 244, 769 | 39, 509, 388 | \$1, 086, 196, 410 | 96, 457, 298 | \$401, 734, 951 | \$894, 687, 795 |  |
| Interest.-..... | 5,936,518 | 2, 418, 814 | 199,350, 194 | 42, 906, 228 | 10,589, 806 | 610, 826,931 | 78, 879 |
| Miscellaneous receipts | 15, 640, 805 | 7, 577, 555 | 9, 971, 610, 424 | 221, 993,191 | 387, 503, 597 | ${ }^{\circ} \mathrm{6}, 800,106,689$ | 306, 200 |
| B. Receipts, tax-exempt income: ${ }_{\text {Dividends on }}$ |  |  |  |  |  |  |  |
| Interest on Federal, State, and municipal bords... | 20, $1,369,039$ | 4,806,877 | $490,459,849$ $18,451,659$ | $19,995,397$ $3,712,057$ | 22, 9768,417 | $\begin{array}{r}104,624,384 \\ 76,517,377 \\ \hline\end{array}$ | 6,811 3,618 |
| C. Total compiled receipts ${ }^{3}$ | 668, 325, 267 | 259, 230, 255 | 11, 766, 218, 536 | 8, 074, 738, 768 | 823, 173, 143 | 8, 486, 763, 176 | 785, 438 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold...--- Compensation of officers |  | $169,494,883$ $6,458,089$ |  | $\begin{array}{r}5,884,429,367 \\ 53,721,133 \\ \hline\end{array}$ |  |  |  |
|  | $7,401,145$ $4,098,865$ | 6, 458, <br> 3,4069 | $30,296,989$ $1,001,596,595$ | $53,721,133$ $49,405,344$ | $20,877,377$ $30,145,936$ | $71,537,075$ $360,088,621$ | 29,235 75,130 |
| Taxes paid other than income tax | 5, 097, 202 | 1,668, 639 | 523, 031, 314 | 49, 186, 613 | 16, 128, 909 | 70,067, 114 | 32, 785 |
| Bad debts. | 2, 648, 471 | 1,099, 581 | 18, 707, 583 | 22, 846, 085 | 2, 871, 398 | 37,075, 456 | 30,782 |
| Depreciation | 12, 674,045 | 5,476, 317 | 610, 139, 899 | 66, 502, 495 | 37, 044, 302 | 38, 825, 351 | 77, 192 |
| Depletion. | 124 166,709 | -10,019 | 18,531,533 | - 7475,389 |  | 87 1, 481, 398 |  |
| Miscellaneous deductions | 124, 411, 352 | 38, 738, 143 | 7,629, 627, 483 | 1,545, 292, 192 | 620, 066, 454 | 57,318, 308, 538 | 338, 874 |
| E. Total statutory deductions. | 576, 485, 842 | 226, 352, 609 | 9, 831,931,396 | 7,672, 158,618 | 727, 134, 376 | 7,897, 883, 553 | 583, 998 |
| F. Compiled net profits. | 91, 839, 425 | 32, 877, 646 | 1, 934, 287, 140 | 402, 580, 150 | $96,038,767$ | 588, 879, 623 | 201, 440 |
| 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. | 21, 575, 738 | 5,485,106 | 509, 061, 508 | 23, 707, 454 | 23, 344, 789 | ${ }^{6} 181,141,761$ | 10,429 |
| H. Statutory net income | 70,263, 687 | 27, 392, 540 | 1, 425, 225, 632 | 378, 872, 696 | 72, 693,978 | 407, 737, 862 | 191, 011 |
| I. Net loss for prior year deducted by concerns reporting net income for 1928. | 1,942, 579 | 734,384 | 22, 740, 135 | 5, 565,966 | 3,188,976 | 11,529, 438 |  |


| J. Statutory net income (H) after deducting net loss for prior year (I) | 68, 321, 108 | 26,658, 156 | 1, 402, 485, 497 | 373, 306, 730 | 60, 505,002 | 396, 208, 424 | 191,011 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| K. Total tax | 8,022, 738 | 3, 185, 405 | 168, 145, 062 | 42, 930, 090 | 8,286, 610 | 47, 299, 150 | 21,856 |
| L. Compiled net profits (F) after deducting tax | 83, 816, 687 | 29,692, 241 | 1, 766,142, 078 | 359, 650, 060 | 87, 752, 157 | 541, 580, 473 | 179, 584 |
| Cash and stock dividends distributed: ${ }^{4}$ <br> Cash dividends <br> Stock dividends. $\qquad$ $\qquad$ | $\begin{array}{r} 54,470,514 \\ 3,836,296 \end{array}$ | $\begin{array}{r} 10,060,933 \\ 1,220,206 \end{array}$ | $\begin{array}{r} 1,279,512,873 \\ 30,010,806 \end{array}$ | $\begin{array}{r} 177,537,384 \\ 17,253,534 \end{array}$ | $\begin{array}{r} 48,033,505 \\ 2,222,504 \end{array}$ | $\begin{array}{r} 297,971,223 \\ 26,521,178 \end{array}$ | 1,250 |
| Total dividends distributed. | 58,306, 810 | 11, 281, 139 | 1, 309, 523, 679 | 194, 790, 918 | 50, 256, 009 | 324, 492, 401 | 1,250 |

${ }^{2}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, cther than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in schedule L, is not reported.

- Cash dividends and stock dividends of capital stock life insurance companies not included

Includes for a limited number of returns the cost of securities purchased for customers.
${ }^{\circ}$ Includes special nonexpense deductions of life insurance companies. (See p. 25.)

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 3.-CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME-INDUSTRIAL DIVISIONS

| Distribution | Aggregate | Agriculture and related industries | Mining and quarrying | Manufacturing |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  | Total manufacturing | Food products, beverages, and tobacco | Textiles and textile products | Leather and leather products |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
|  | \$5, 332, 081, 780 | \$13,229,003 | \$452, 801, 803 | \$3, 760, 306, 925 | \$477, 601, 436 | \$508, 180, 541 | \$140, 771, 616 |
| Gross profis from sales ${ }^{2}$ Gross profts from operations other than amounts reported | 920, 824, 732 | 2, 423,920 | 104, 627, 451 | 628,861, 196 | 72,786, 772 | 69, 163,302 | 19,657,730 |
|  | $366,917,175$ | 5, 165, 714 | 25, 294, 144 | 35, 094, 172 | 7,086,980 | 5, 324, 664 | 899,003 |
|  | 198,641, 499 | 533,822 | 5, 477, 320 | 36, 945, 102 | 3, 832,422 | 2, 421, 003 | 426,748 |
| - Miscellaneous receipts... | 1,259, 825, 802 | 1,590,077 | 17,672,690 | 58,568, 024 | 9, 232,027 | 2, 656,967 | 2, 817,959 |
| B. Receipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations. | 133, 427,411 | 1,040,691 | 5, 303, 220 | 19, 720, 902 | 3,397,537 | 1,592,627 | 527,597 |
| Interest on Federal, State, and municipal bonds | 21,842, 639 | 122, 270 | 939, 793 | 2, 238,704 | 52,464 | 46,478 | 13,454 |
| compi | 7,312, 736,306 | 21, 681, 577 | 507, 608, 970 | 3,912, 873, 829 | 501, 202, 866 | 520, 222, 280 | 145, 456,376 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold. | 4, 411, 257, 048 | 10,805, 083 |  |  | $404,814,664$ $3,650,174$ | $439,016,639$ $5,967,484$ | $121,113,886$ $1,325,632$ |
| Interest paid.-.-...-... | 419, 813, 059 | 2,663,083 | 23, 681,785 | 97, 598, 341 | 13, 500,166 | 11, 224,158 | 2, 242,087 |
| Taxes paid other than inco | 133, 176, 17 | 853,471 | 13, 520,135 | 44,318,311 | 3,819,394 | 6, 730, 745 | 1, 275,366 |
| Bad debts. | 60, 229,454 | 71,993 | 2,889, 820 | 23, 071, 173 | 1,551, 740 | 2, 706,308 | 884, 718 |
| Depreciation | 238, 271, 787 | 1,167, 151 | 36, 308, 748 | 140,358, 465 | 12, 793, 089 | 13, 434, 488 | 2, 679,867 |
| Depletion.- | 57, 291,909 | 429,141 | 24,331,990 | 26,465, 855 | 6, 650 | 7, 000 | 668,308 |
| Miscellaneous deductions | 2, 278, 349, 874 | 8,749,418 | 102, 386, 301 | 676, 788, 162 | 79, 963, 170 | 71, 754, 781 | 24, 864, 308 |
| E. Total statutory deducti | 7,724, 472, 256 | 25, 199, 273 | 557, 102,905 | 4, 171, 888, 252 | 520, 099, 047 | 551, 041, 603 | 155, 054, 172 |
| F Compiled net deficit <br> G. Deduction from net profits to arrive at net income as defined in revenue act: | 411, 785,980 | 3, 517, 696 | 49, 493, 935 | 259, 014, 423 | 18,896, 181 | 30, 819, 323 | 9,597, 795 |
|  |  |  |  |  |  |  |  |
| Tax-exempt interest and dividends received on capital stock of domestic corporations. | 155, 270, 050 | 1,162,961 | 6,303, 013 | 21, 959, 606 | 3,450,001 | 1,639,105 | 541, 051 |

H. Statutory deficit

| 567,006, 000 | 4,680,657 | 55, 796,948 | 280, 974, 029 | 22, 346, 182 | 32,458, 428 | 10, 138, 846 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 230, 817, 239 | 45,892 | 21, 068,360 | 58, 397,962 | 6, 894, 549 | 4,334, 245 | 8, 410,386 |
| 6, 613, 584 |  | 489,285 | 5, 646, 014 | 200, 672 | 107, 328 | 230, 000 |
| 237, 430, 823 | 45, 892 | 21, 557,645 | 64, 043, 976 | 7,095, 221 | 4,441, 573 | 8, 640, 386 |

${ }^{2}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{3}$ Includes net pront from the sales of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxxempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

PART 3.-CONSOLIDATED CORPORATIONS SHOWING NO NET INCOME-INDUSTRIAL DIVISIONS-Continued

| Distribution | Manufacturing |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Rubber and related products | Lumber and | Paper, pulp, and products | Printing and publishing | Cbemicals and allied substances | Stone, clay, and glass products | Metal and metal products |
| A. Receipts, taxable income: Gross sales. Gross profits from | $\$ 392,619,531$$77,724,912$ | $\$ 177,800,242$$96,375,254$ | $\begin{array}{r} \$ 188,639,402 \\ 36,799,491 \end{array}$ | $\begin{array}{r} \$ 54,799,013 \\ 7,472,805 \end{array}$ | $\$ 440,536,807$$100,718,999$ | $\begin{gathered} \$ 57,322,591 \\ 12,744,319 \end{gathered}$ | $\begin{array}{r} \$ 1,182,774,947 \\ 163,196,349 \end{array}$ |
|  |  |  |  |  |  |  |  |
| Gross profits from operations other than amounts reported |  | $\begin{aligned} & 4,559,493 \\ & 1,390,752 \\ & 5,80,272 \end{aligned}$ |  |  |  |  |  |
| as gross sales.- | $\begin{array}{r} 416,503 \\ 1,370,707 \\ 8,945,831 \end{array}$ |  | 981,199$9,949,151$$4,698,180$ | $\begin{aligned} & 8,822,551 \\ & 389,530 \end{aligned}$ | $4,137,576$$2,53,454$8,508 | $\begin{array}{r} 372,461 \\ 212,025 \\ 1,342,010 \end{array}$ | $\begin{array}{r} 1,477,547 \\ 13,418,075 \\ 11,359,650 \end{array}$ |
| Miscellaneous receipts |  |  |  |  |  |  |  |
| Receipts, tax-exempt income: | $\begin{aligned} & 41,767 \\ & 34,665 \end{aligned}$ | $\begin{array}{r} 2,371,657 \\ 409,250 \end{array}$ | $\begin{gathered} 5,159,237 \\ 15,904 \end{gathered}$ | $\begin{array}{r} 223,503 \\ 65,403 \end{array}$ |  |  |  |
| Dividends on capital stock of domestic corporations........ Interest on Federal, State, and municipal bonds............. |  |  |  |  | $\begin{array}{r} 2,667,423 \\ 80,036 \end{array}$ | $\begin{aligned} & 40,173 \\ & 24,766 \end{aligned}$ | $\begin{aligned} & 3,577,439 \\ & 1,458,101 \end{aligned}$ |
| C. Total compiled receipts ${ }^{3}$ - | 403, 434, 004 | 192, 474,671 | 209, 443, 073 | 65, 966, 498 | 458, 003, 661 | 59,314, 026 | 1,214,065, 759 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold. | $\begin{array}{r} 314,894,619 \\ 1,230,330 \end{array}$ | 141, 486, 988 | 151, 839,911 | 47,326, 208 | 339, 822, 808 | 44, 578, 272 | 1, 019,578,598 |
| Interest paid or......-- |  | 2,84, 787 | 14,961, 994 | 1, 2797944 | 12, 163,651 | ${ }_{1}^{1,421,556}$ | ${ }_{14}^{17,154,635}$ |
| Taxes paid other than income ta | $3,678,552$$4,850,096$ | $4,412,285$$1,632,357$ | 2, 694,247638,349 | 461,160774,719 | 4, 6866,472 <br> $11,791,060$ |  |  |
| Bad debts.. |  |  |  |  |  | - 350,243 | 6,016, 250 |
| Depreciation. | $10,381,470$2,545 | $8,520,047$ $8,713,889$ | 11, 163,446 | $\begin{array}{r} 1,144,263 \\ 3,731 \end{array}$ | 23, 149, 609 <br> 15, 714, 875 | $\begin{array}{r} 3,329,158 \\ 45,866 \end{array}$ |  |
| Depletion...-.-.-.-.-- |  | 24,786, 618 |  |  |  |  |  |
| E. Total statutory deductions | 439, 582, 905 | 200, 439, 392 | 209, 284, 345 | 68, 996, 994 | 476, 710, 769 | 66,346, 747 | 1,325, 624, 149 |
| F. Compiled net deficit.---......-... | 36, 148, 901 | 7, 964, 721 | ${ }^{7} 158,723$ | 3, 030, 496 | 18, 707, 108 | 7, 032,721 | 111, 558, 390 |
| 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. | 81, 432 | 2,780,907 | 5,175, 141 | 288, 906 | 2,747,459 | 64,939 |  |


| H. Statutory deficit | 36, 230, 333 | 10,745,628 | 5, 016, 413 | 3,319,402 | 21, 454, 567 | 7,097,660 | 116, 593,930 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cash and stock dividends distributed: ${ }^{\text {d }}$ |  |  |  |  |  |  |  |
| Cash dividends. <br> Stock dividends | $\begin{aligned} & 1,357,737 \\ & 278,742 \end{aligned}$ | $\begin{array}{r} 4,546,404 \\ 3,607 \end{array}$ | 11, 291, 560 | $\begin{array}{r} 791,105 \\ 3,653,284 \end{array}$ | $6,849,121$ | $\begin{aligned} & 479,446 \\ & 121,086 \\ & \hline \end{aligned}$ | $12,434,311$ 226,481 |
| Total dividends distributed | 1, 630, 479 | 4,550,011 | 11, 291, 560 | 4, 444, 389 | 7,573, 935 | 600, 532 | 12,660,792 |

2 Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
3 Includes net profit from the sale of rea lestate, stocks, bonds, and other capital assets, but not
3 Includes net profit from the sale of rea lestate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in Schedule $L$, is not included.

- Cash dividends and stock dividends of capital stock life insurance companies not included

7 Net profit.

Table 21.-Consolidated returns filed for affiliated corporations-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit); net income, tax, and net profit after deducting tax, distributed by major industrial groups-Continued

| Distribution | $\begin{gathered} \text { All other man- } \\ \text { ufacturing in- } \\ \text { dustries } \end{gathered}$ | Construction | Transportation and other public utilities | Trade | Service-Professional, amusements, hotels, etc. | Finance-Banking, insurance, real estate and holding companies, stock and bond brokers, etc. | Nature of business not given |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Crostass proits from sales | 32, 227, 669 | $\begin{array}{r} \$ 38,517,752 \\ 4,959,128 \end{array}$ |  | $\begin{array}{r} 1067,166,297 \\ 179,959,037 \end{array}$ |  |  |  |
| Gross profits from operations other than amounts reported |  |  |  |  |  |  |  |
| Interest------ | $\begin{array}{r}1,023,190 \\ 961 \\ \hline\end{array}$ | ${ }^{3,933,001}$ | $\$ 41,481,083$ $20,925,643$ | $18,914,308$ $6,302,665$ | $\$ 107,980,580$ 1,254 2 | $\$ 128,971,630$ $126,435,445$ | \$82,543 |
| Miscellaneous receipts | 1,950, 265 | 1,709, 278 | 889, 027,257 | 42, 713, 665 | 55, 161, 316 | - 192, 134, 379 | 1,249, 116 |
| Receipts, tax-exempt income: |  |  |  |  |  |  |  |
| Inticends on capral stock of domestic corporations | $\begin{gathered} 121,942 \\ 33,183 \end{gathered}$ | $\begin{aligned} & 2,555,665 \\ & 287,593 \end{aligned}$ | 1,463,439 | $\begin{array}{r} 3,724,132 \\ 140,684 \end{array}$ | $\begin{gathered} 5,676,541 \\ 44,661 \end{gathered}$ | $\begin{gathered} 31,839,092 \\ 16,605,495 \end{gathered}$ | 2,825 |
| C. Total compiled receipts ${ }^{3}$ | 143, 290, 614 | 47, 672, 465 | 1,016, 401, 765 | 1,138, 961,751 | 170, 117, 710 | 495, 986, 041 | 1,432, 198 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold Compensation of oficers............................................................. | $106,973,136$ $2,852,626$ | $33,558,624$ $1,889,967$ | 4,984, 493 | $887,213,260$ $10,928,974$ | 2,680,734 | 17,520, 732 | 35,605 |
| Interest paid ........... | 2,531, 516 | $1,510,617$ | 157,944, 284 | 19,035, 284 | 14, 605,867 | 102, 733,622 | 40,156 |
| Taxes paid other than income tax | 1, 265, 994 | 695, 547 | 39, 839, 351 | 8,947, 559 | 5, 807, 489 | 19, 170, 654 | 24, 200 |
| Bad debts--.- | 1, 1 , 775,383 | - 5229,283 | $\begin{array}{r}2,342,182 \\ 72,019 \\ \hline 185\end{array}$ | $7,664,235$ $10,950,610$ | $1,181,824$ $9,252,530$ | 22, 472, 8120 | 23, 6 , 124 |
| Depreciation | ${ }^{3}, 7228,380$ | $\begin{array}{r}2,810,584 \\ 2,000 \\ \hline, 500\end{array}$ | $72,019,653$ $5,303,797$ | 10, 9500,610 | 9, 252, 530 | 15, 3860,672 | 23, 374 |
| Miscellaneous deductio | 39, 458, 162 | 8, 520, 187 | 757, 404, 688 | 233, 575, 199 | 147, 2411,242 | ${ }^{8} 342,062,152$ | 1,612,525 |
| E. Total statutory deductions. | 158, 708, 129 | 49, 516, 809 | 1, 039, 838,448 | 1, 178,812, 104 | 180, 769, 686 | 519, 602, 795 | 1,741, 884 |
| F. Compiled net deficit | 15, 417, 515 | 1, 844, 344 | 23, 436, 683 | 39, 850, 353 | 10, 651, 976 | 23, 616,754 | 309,786 |
| G. Deduction from net profits to arrive at net income as defined in revenue act: |  |  |  |  |  |  |  |
| stock of domestic corporations. | 155, 125 | 2,843,258 | 64, 967, 782 | 3, 864, 816 | 5, 721, 202 | ${ }^{6} 48,444,587$ | 2,825 |



2 Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
3 Includes net profit from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in schedule $L$, is not included.

- Cash dividends and stock dividends of capital stock life insurance companies not included

8 Includes special nonexpense deductions of life insurance companjes. (See p.25.)

Table 22.-Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax-Included in corporation tables for 1928
[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]
DISTRIBUTED BY INDUSTRIAL GROUPS

|  | Industrial groups | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{gathered} \text { Number } \\ \text { of rer } \\ \text { turns } \end{gathered}$ | Net income | Net loss for prior year | Income tax | $\begin{gathered} \text { Number } \\ \text { of rer } \\ \text { turns } \end{gathered}$ | Deficit |
| 1 | Agriculture and related industries: <br> Farming-Cotton, grain, stock; horticulture and all other farming, including lessors <br> Related industries-Forestry, fishing, ice harvesting, and other related industries, including holders and including holders and lessors | 1,167 112 | 593 | \$10, 921,706 | \$1, 022, 039 | \$1,084, 972 | 574 | \$7, 364, 979 |
| 2 | Total agriculture and related industries | 1,279 | 658 | 12, 529, 180 | 1, 185, 131 | 1,239, 167 | 621 | 7,920,810 |
| 3 | Mining and quarrying: <br> Metal mining-Iron, copper, lead, zinc, gold, silver, quicksilver, etc-Coal- | 43 | 16 | 1,573,823 | 2,713 | 187,367 | 27 | 2, 724,172 |
| $\stackrel{4}{5}$ |  | 14$\begin{array}{r}212 \\ 275\end{array}$$\begin{array}{r}12\end{array}$ | 571102 | 56,432 3, 14,447 3,689 | 18,44624, 598676,393 | 3,889 352,680 36,10 | 141 | 182,3205,288505,489 |
| 6 | Oil and gas.....-.......... |  |  | 3, 668,790 |  |  | 173 |  |
| 7 | other minerals-Asbestos, clay, granite, precious and semiprecious stones, salt mines, etc Mining and quarrying n.e.e. s., lessors and holders. | ${ }_{123}^{171}$ | $\begin{aligned} & 85 \\ & 58 \end{aligned}$ | $4,146,736$ $1,196,906$ | 121,294 9,193 | $\begin{aligned} & 470,282 \\ & 133,009 \\ & \hline \end{aligned}$ | $\begin{aligned} & 86 \\ & 65 \end{aligned}$ | $\begin{array}{r} 1,457,161 \\ 519,951 \end{array}$ |
| 8 | Total mining and quarrying | 838 | 337 | 13, 957, 134 | 1,112,637 | 1,493,413 | 501 | 15, 8217,465 |
|  | Manufacturing: |  |  |  |  |  |  |  |
|  | Bakery and confectionery products... | 3503413813 | 218 <br> 205 <br> 14 | $\begin{array}{r}48,577 \\ 18,524 \\ \hline\end{array}$ |  |  |  |  |
| 10 | Canned products-Fish, fruit, and vegetables, pouitry, etc |  |  |  | 747, 606 | 2, 110, 425$2,289,252$ | 123167 | $2,390,103$$2,646,657$ |
| 11 12 | Mill products-Bran, flour, feed, etc---.-.-.-.-.-. |  | 214 | 19,767, 459 | 263, 392 |  |  |  |
|  | by-products, etc. | $\begin{array}{r}114 \\ 57 \\ \hline\end{array}$ | ${ }^{77}$ | 17, 122, 720 | 3, 199, 114 | $1,703,949$ <br> 1, 517,483 | 3730 | 1, 237, 443 |
| 13 | Sugar-Beet, cane, maple, and products....................--- |  | 27 | 15, 038,800 | 1,532,885 |  |  | 6, 859,839 |
| 14 | Soft drinks-Wine, cereal beverages, mineral water, brewing, and distilling. | 21019 | 10912 | $3,100,647$449,840 | $\begin{array}{r} 242,808 \\ 3,447 \end{array}$ | $\begin{array}{r} 332,861 \\ 51,338 \end{array}$ | 101 | $\begin{array}{r} 1,899,102 \\ 40,326 \end{array}$ |
| 15 | Tobacco, cigarettes, cigars, snuff, etc. |  |  |  |  |  |  |  |
| 16 | Other food products-Artificial ice, butter substitutes, cereals, coffee, spices, dairy products, etc., food products n. e. s. ${ }^{1}$ | 546 | 368 | 19,957, 143 | 430, 339 | 2,309,562 | 178 | 1,997, 397 |
|  | Total food products, beverages, and tobacco | 2,018 | 1,230 | 98, 611, 163 | 6, 691, 248 | 10, 813, 734 | 788 | 18,644, 070 |


$\mathbf{T}_{\text {able }} 22$.-Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax-Included in corporation tables for 1928-Continued

DISTRIBUTED BY INDUSTRIAL GROUYS-Continued

|  | Industrial groups | Totalnumber of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | $\begin{aligned} & \text { Nu,nber } \\ & \text { of re- } \\ & \text { turns } \end{aligned}$ | Net income | Net loss for prior year | Income tax | $\begin{aligned} & \text { Number } \\ & \text { of re- } \\ & \text { turns } \end{aligned}$ | Deficit |
|  | Manufacturing-Continued Metal products and processes- |  |  |  |  |  |  |  |
| 38 | Iron and steel-Products of blast furnaces, rolling mills, foundries, etc. | 324 | 232 | \$25, 054, 662 | \$2, 652, 590 | \$2, 676, 841 | 92 | \$2, 753,345 |
| 39 40 | Locomotives and railroad equipment | 15 | 10 | 3, 344,526 | 9,466 | 401,080 | 5 | 274,823 |
| 40 |  | 104 | 63 | 58, 005, 008 | 176,985 | 7, 105,455 | 41 | 5, 037,459 |
| 41 | Factory machinery-Food-production machinery; leather, metal paper, printing, textile, and woodworking machinery. | 202 | 136 | 27, 438, 082 | 573, 258 | 3, 270, 382 | 66 | 1, 719, 354 |
| 42 |  | 158 | 104 | 23, 278, 272 | 383, 054 | 2, 779, 257 | 54 | 2, 499, 020 |
| 43 |  | 107 | 65 | 3, 196, 730 | 576,631 | 307, 563 | 42 | 2,972,513 |
| 44 | Miscellaneous machinery-Building and construction, gas, and mining machinery and equipment. | 287 | 181 | 23, 240, 674 | 323, 495 | 2, 755, 772 | 106 | 4, 138, 774 |
| 45 |  | 135 | 76 | 4, 314, 534 | 114, 706 | 502,309 | 59 | 5, 569, 213 |
| 46 | Office equipment, etc....-.....--... | 24 | 10 | 6, 490, 621 | 531, 857 | 706, 843 | 14 | -374,381 |
| 47 | Metal building material and equipment | 156 | 93 | 3, 825, 420 | 194, 914 | 422, 324 | 63 | 1, 206, 141 |
| 48 | Hardware, tools, etc | 229 | 153 | 14,936,464 | 283,592 | 1, 751, 038 | 76 | 975,926 |
| 4950 | Precious-metal products and processes, jewelry, etc...--.---.-....-.-......-- | 189 | 118 | 4,445, 870 | 125, 377 | 494, 296 | 71 | 1,275,697 |
|  | Other metals, products, and processes, combinations of foundry and machine shop. | 362 | 226 | 7,119, 134 | 371, 215 | 772, 582 | 136 | 1, 205, 497 |
|  | Total metal products and processes | 2,292 | 1,467 | 204, 689, 99\% | 6,317, 140 | 23, 945, 742 | 825 | 30, 002, 143 |
|  | Miscellaneous manufacturing- Radios, | 79 | 32 |  |  |  |  |  |
| 515253 | Musical instruments, optical goods, canoes, et | 897 | 531 | 131, 684,234 | 1, 146,385 | 1, $3,606,081$ | 366 | 2, 931, 185 |
|  | Airplanes, airships, seaplanes, etc... | 12 | 6 | 27,141 | 1, 3,389 | 1,803 | 6 | 272, 082 |
|  | Total miscellaneous manufacturing | 988 | 569 | 44, 083, 856 | 1,514,87 $\epsilon$ | 5,059, 053 | 419 | 12, 265, 923 |
|  | Grand total manufacturi | 12,843 | 7,852 | $651,485,196$ | 24, 320, 701 | 74, 746, 055 | 4,991 | 146, 457, 370 |
|  | Construction: <br> Building and construction above ground-Installing machinery, moving, wrecking, razing, ete |  |  |  |  |  |  |  |
| 54 |  | 1,261 | 708 | 6, 293, 338 | 337, 289 | 576,309 | 553 | 4,255, 831 |
| 5 | Other construction underground and on surface-Bridge building, water-front construction, related industries, etc. | 523 | 298 | 8, 295, 802 | 893,948 | 850, 505 | 225 | 3,011, 022 |
| 56 | Ship building and repairing.......... | 25 | 13 | 8, 791, 470 | 2,481 | 91,514 | 12 | 150, 150 |
|  | Total construction | 1,809 | 1, 019 | 15,380,610 | 1, 233,718 | 1,518,328 | 790 | 7,417,003 |



Table 22.--Corporation returns filed for fiscal year, showing total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax-Included in corporation tables for 1928-Continued

DISTRIBUTED BY INDUSTRIAL GROUPS-Continued

|  | Industrial groups | Total number of returns | Corporations reporting net income |  |  |  | Corporations reporting no net income |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 年 |  |  | Number of returns | Net income | Net loss for prior year | Income tax | Number of returns | Deficit |
|  | Service--Continued. <br> I'rofessional service--Curative, educational, engineering, legal, etc <br> Business service-Detective bureaus, trade shows, mimeographing, puhlishing, directories, electrical advertising, etc. <br> Other service n. e.s.i-Auto camys, cemeteries, boards of trade, newspaper syndicates, photographers; concessionaires-amusements, cioakroom, etc. | 588 | 346 | \$3,586,633 | \$237,608 | \$339,056 | 242 | \$1, 345, 937 |
| 79 80 |  |  |  |  |  |  |  |  |
|  |  | 524 | 321 | 4, 262,048 | 177, 584 | 435, 118 | 03 | 1, 104, 378 |
| 81 |  | 395 | 222 | 1,650,573 | 67,948 | 149, 111 | 173 | 1. 558,323 |
|  | Total service. | 3,711 | 1,973 | 38, 224, 031 | 3, 280, 814 | 3, 864, 521 | 1,738 | 22, 104, 14 |
|  | Finance: |  |  |  |  |  |  |  |
| 82 |  | 52198 | 35100 | $\begin{array}{r} 862,382 \\ 19,056,818 \end{array}$ | 13,092268,041 | $\begin{array}{r} 96,389 \\ 2,221,894 \end{array}$ | 1798 | $\begin{aligned} & 814,860 \\ & 743,813 \end{aligned}$ |
| ${ }_{8}$ | State and private banks, savings banks, loan and trust compa |  |  |  |  |  |  |  |
| 85 | Stock and bond brokers, investment bankers | 424 | 322 | 30,598,465 | 165,354 | 3, 220,986 | 102 | 3,993,441 |
| 86 | Financing retail sales of automobiles, pianos, radios, etc. | 10:3 | 90 | 1,276, 347 | 39, 900 | 129,044 | 18 | 179, 550 |
| 87 | Real estate and holding companies- <br> Realty development, holding or leasing realty trust, etc. | 7,572 | 3,972 | 74,801, 769 | 8, 079, 773 | 7, 280, 144 | 3,600 | 45, 969, 458 |
|  | Total banking and related industries. | 8,354 | 4,519 | 126, 595, 781 | 8, 566, 160 | 13.348,457 | 3,835 | 51, 701, 122 |
| 8889 | Insurance companies-Life insurance-Mutual or stock companies.Other insurance-Accident, | $\begin{array}{r} 6 \\ 39 \end{array}$ | $\begin{array}{r} 3 \\ 21 \end{array}$ | $\begin{aligned} & 11,586 \\ & 77,904 \end{aligned}$ |  |  |  | $\begin{array}{r} 9,126 \\ 456,500 \end{array}$ |
|  |  |  |  |  | 2,697 | $\begin{array}{r} 657 \\ 4,988 \end{array}$ | 18 |  |
|  | Total insurance companies | 45 | 24 | 89, 490 | 2,697 | 5,645 | 21 | 465, 626 |
| 90 | Loan companies-Building and loan associations, mortgage, note or pawn brokers, insurance agents, promotors, stock syndicates, foreign exchange and finance n. e. s. 1 |  |  |  |  |  |  |  |
|  |  | 1,994 | 1,465 | 27,868,704 | 587, 087 | 2,969, 373 | 529 | 9, 957, 972 |
|  | Total finan | 10,393 | 6,008 | 154, 553, 975 | 9, 155, 944 | 16, 323,475 | 4,385 | 62, 124, 720 |
| 91 | Nature of business not given.Grand total...... | 168 | 59 | 203, 844 | 37, 832 | 11, 616 | 109 | 433,888 |
|  |  | 54,820 | 33, 220 | 1, 229, 266, 906 | 51,681,894 | 136, 026, 059 | 21,600 | 361, 419, 658 |

1 N. e. s., not elsewhere specified,

Table 23.--Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included in corporation tables for 1928
[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]
PART 1.-ALL FISCAL YEAR AND PART YEAR RETURNS

| Distribution | Total for fiscal year and part year returns | Fiscal year returns |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Month ending fiscal year- |  |  |  |  |
|  |  |  | July, 1928 | August, 1928 | $\underset{1928}{\text { September, }}$ | October, 1928 | $\begin{gathered} \text { November, } \\ 1928 \end{gathered}$ |
| Number of returns | 88,091 | 54,820 | 3, 719 | 3,624 | 3,967 | 3,689 | 3,630 |
| A. Receipts, tavale income: $\quad=$ |  |  |  |  |  |  |  |
|  | 5, 729, 421, 151 | 4,971, 158, 309 | 243, 137, 885 | 279, 861,498 | 268, 132, 694 | 440,706,906 | 504, 559,446 |
| Gross profits from operations other than amounts reported as gross sales. | 1, 279, 462, 774 | 1,017,695, 368 | 56,082, 037 | 159,641, 825 | 99, 232, 887 | 70,883, 972 | 59, 054, 610 |
|  | 359, 442,055 | 291, 377, 582 | 7,834, 057 | 14, 508, 540 | 22, 125, 106 | 83, 899, 777 | 35, 532, 362 |
|  | 635, 990, 163 | 535, $873,-759$ | 15, 180, 668 | $26,887,590$ | 25,198,935 | 148, 635, 182 | 23, 150, 969 |
| B. Reccipts, tax-exempt income: <br> Dividends on capital stock of domestic corporations Interest on Federal, State, and municipal bonds.-... | $\begin{array}{r} 149,203,323 \\ 29,367,580 \end{array}$ | $\begin{aligned} & 95,871,041 \\ & 21,391,199 \\ & \hline \end{aligned}$ | $\begin{array}{r} 2,903,708 \\ 518,082 \\ \hline \end{array}$ | $\begin{array}{r} 3,748,183 \\ \quad 677,130 \\ \hline \end{array}$ | $\begin{array}{r} 5,912,606 \\ 3,488,147 \\ \hline \end{array}$ | $7,646,456$ <br> $2,388,933$ | $\begin{aligned} & 8,018,343 \\ & 3,562,034 \\ & \hline \end{aligned}$ |
| C. Total compiled reccipts ${ }^{\text {2 }}$ - | 31, 905, 80!, 892 | 28, 127, 667,131 | 1, 494, 924, 386 | 1,577.979,826 | 1,418, 962, 235 | 4, 791, 994, 663 | 2, 442, 088, 160 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Compensation of officers | 528, 772, 555 | 430, 403, 081 | 2, 8555,933 | 4, 4, 370, 873 | 10, 532, 682 | 36,477, 879 | 1, $50,453,601$ |
| Interest paid.........--- | 546, 459,747 | 443, 175, 558 | 18, 824,534 | 24, 857, 223 | 39, 247, 790 | $80,140,312$ | 35, 625,438 |
| Taxes paid other than income t | 246, 093, 306 | 208, 837, 397 | 8, 753, 680 | 13, 081, 606 | 17, 127,734 | 19, 452, 057 | 20, 096, 956 |
| Bad debts.-. | 143, 250, 944 | 123, 617, 696 | $5,195,808$ | 7, 897, 656 | 5, 463, 425 | 16,767,079 | 13, 559, 642 |
| Depreciation | $483,080,821$ $24,469,047$ | $410,769,581$ $17,167,630$ | $17,963,410$ 604,363 | $37,228,194$ 469,788 | $\begin{array}{r} 3,534,260 \\ 1,400,663 \end{array}$ | $44,957,968$ $2,117,619$ | $\begin{array}{r} 32,748,832 \\ 4,221,872 \end{array}$ |
| Depletion <br> Miscellaneous deduction | $24,469,047$ $5,082,643,528$ | $17,167,630$ $4,314,281,427$ | 604,363 $240,472,118$ | $\begin{array}{r}\text { 469, } \\ 30788 \\ \hline 184,122\end{array}$ | $\begin{array}{r}1,400,663 \\ 254,806,302 \\ \hline\end{array}$ | $\begin{array}{r}2,117,619 \\ 466,697,129 \\ \hline\end{array}$ | $\begin{array}{r}4,291,872 \\ 340,990,128 \\ \hline\end{array}$ |
| E. Total statutory deductions. | 30, 777, 284, 794 | 27, 142, 457,643 | 1, 463, 937,995 | 1, 494,094, 522 | 1,391, 984, 716 | 4. $704,443,479$ | 2, 305, 907,365 |
| F. Compiled net profits | 1,128,517,098 | $985,109,488$ | 30, 986, 391 | 83, 885, 304 | 56, 977, 519 | 87,551,183 | 136, 180, 795 |
| G. Deduction from net profits to arrive at net income as defined in revenuo act: |  |  |  |  |  |  |  |
| Tax exempt interest and dividends received on capital stock of domestic corporations. | 178, 570, 903 | 117,262, 240 | 3, 421,790 | 4,425,313 | 7,400,753 | 10,035,389 | 11,580,377 |

${ }_{2}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions. pxempt obligations and dividends on stock of domestic corporations as reported in Schedule $L$, is not included.

Table 23.-Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included in corporation tables for 1928 -Continued

PART I.-ALL FISCAL YEAR AND PART YEAR RETURNS-Continued

 Miscellaneous receipts .. -
B. Receipts, tax-exempt income:

Dividends on capital stock of domestic corporations..
Interest on Federal, State, and municipal bonds
C. Total compiled receipts ${ }^{2}$
D. Statutory deductions:

Cost of goods sold --......
Compensatio
Taxeses paid other than income tax
Bad debts.
Deprectiatio

Total statutory deductions
F. Compiled net profits
G. Deduction from net profits to arrive at net income as defined in revenue act:
stock of domestic corporations stock of domestic corporations.-...................................
H. Statutory net income Net loss for prior year deducted by concerns reporting net income for 1928----..............................................................
J. Statutory net income after deducting prior year loss.
K. Total tax.
L. Compiled net profits (F) after deducting tax (K)

```
Cash and stock dividends distributed:
```

    Cash dividends
    Total dividends distributed $\qquad$

13, 719, 098
68, 464, 473


Table 23.-Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included in corporation tables for 1928 -Continued
[Fiscal year terminating not earlier than July 1, 1928, nor later than June 30, 1929]
PART 2-ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME.

| Distribution | Total for fiscal year and part year returns | Fiscal year returns |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | 'Total | Month ending fiscal year- |  |  |  |  |
|  |  |  | July, 1928 | August, 1928 | September, 1928 | October, 1928 | $\underset{1928}{\text { November, }}$ |
| Number of returns. | 50,572 | 33,220 | 2,173 | 2,097 | 2,334 | 2,194 | 2,381 |
| A. Receipts, taxable income: Gross sales | \$23, 749, 170, 879 | \$21, 258, 037, 720 | \$983, 068, 865 | \$1, 118, 246, 191 | \$994, 787, 250 | \$4, 079, 952, 356 | \$1, 965, 195, 091 |
| Gross profits from sales 1 -...-....-.-.-.-........-. | 4,830,832,852 | 4,217,633,939 | 201,076,386 | 248, 962,198 | 218,005,881 | 387, 567, 582 | 450, 387,353 |
| Gross profits from operations other than amounts reported as gross sales | 922, 060, 211 | 751, 205, 149 | 38, 949, 602 | 134, 322, 013 | 72, 994,977 | 41, 726,014 | 46, 558, 318 |
|  | 298, 978, 255 | 250, 430, 001 | 5,900,412 | 13, 064, 298 | 17, 890,944 | 79, 172, 834 | 32, 682, 411 |
|  | 472, 580, 845 | 410, 130, 778 | 8, 398, 494 | 19,516, 428 | 16,461, 325 | 130, 899, 234 | 17,692, 672 |
| B. Receipts, tax-exempt income: |  |  |  |  |  |  |  |
| Dividends on capital stock of domestic corporations.Interest on Federal, State, and municipal bonds. | $\begin{aligned} & 98,036,611 \\ & 23,081,059 \end{aligned}$ | $\begin{aligned} & 62,775,668 \\ & 17,864,629 \end{aligned}$ | $\begin{aligned} & 951,527 \\ & 489,421 \end{aligned}$ | $\begin{array}{r} 2,895,672 \\ 558,887 \end{array}$ | $\begin{aligned} & 2,801,645 \\ & 1,284,952 \end{aligned}$ | $\begin{aligned} & 5,951,217 \\ & 1,959,567 \end{aligned}$ | $\begin{aligned} & 6,870,619 \\ & 3,069,260 \end{aligned}$ |
| C. Total compiled receipts ${ }^{2}$ | 25, 563, 907, 860 | 22, 750, 443, 945 | 1,037, 758, 321 | 1,288, 603,489 | 1, 106, 221, 093 | 4,339, 661, 222 | 2, 072, 068, 371 |
| D. Statutory deductions: |  |  |  |  |  |  |  |
| Cost of goods sold. | 18, 918, 338, 047 | 17, 040, 403, 781 | 781, 992, 529 | 874, 283,993 | 776, 781, 369 | 3,692, 384, 774 | 1, 514, 807, 758 |
| Compensation of officers | 388, 212, 307 | 322,342, 518 | 1, 745, 741 | 2, 498, 859 | 6, 247, 668 | 27, 809, 235 | 39, 637, 461 |
| Interest paid.-..---... | 345, 401, 561 | 290, 231, 240 | 9, 578, 442 | 17,658,541 | 24,406, 185 | 66, 784, 115 | 27, 361, 844 |
| Taxes paid other than income tax | 176, 101, 644 | 152, 613,905 | 5,970, 021 | $9,832,385$ | 10, 927, 870 | 15, 028, 550 | 16, 214, 252 |
| Bad debts. | 91, 765, 637 | 81, 596, 663 | 3, 582, 099 | 6, 059, 351 | 3, 014, 896 | 9, 760, 884 | 9, 093, 566 |
| Depreciation | 351, 552, 405 | 306, 556, 299 | 12, 420, 935 | 31, 012,043 | 26, 341, 372 | 35, 736,732 | 26,757, 504 |
| Depletion.----------.-- | 16, 086, 871 | -12,367,701 | 377, 769 | 225,920 | 557,693 | 1,917,837 | 4,114. 620 |
| Miscellaneous deductions | 3, 703, 491, 312 | 3, 234, 424,635 | 169, 543, 467 | 242, 064, 249 | 173, 716,572 | 372, 201, 392 | 266,992, 935 |
| E. Total statutory deductions. | 23.990, 949, 784 | 21, 440, 536, 742 | 985, 211, 003 | 1, 183, 635, 341 | 1,021, 993, 625 | 4, 221, 623, 519 | 1,904, 979, 940 |
| F. Compiled net profits. | 1,572, 958,076 | 1, 309, 907, 203 | 52, 547, 318 | 104, 968, 148 | 84, 227, 468 | 118, 037, 703 | 167, 088, 431 |


| G. Deduction from net profits to arrive at net income as defined in revenue act: <br> Tax-exempt interest and dividends received on capital stock of domestic corporations............. | 121, 117,670 | 80, 640, 297 | 1, 440, 948 | 3, 454, 559 | 4, 086, 597 | 7, 910,784 | 9, 939,879 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| II. Statutory net income | 1, 451, 840, 406 | 1,229, 266, 006 | 51, 106, 370 | 101, 513, 589 | 80, 140, 871 | 110, 126, 919 | 157, 148,552 |
| I. Net loss for prior year deducted by concerns reporting net income for 1928 | 58, 320, 216 | 51,681,894 | 2,836, 559 | 4, 194, 207 | 6, 382, 518 | $5,503,413$ | $4,475,078$ |
| J. Statutory net income after deducting prior year los | 1,393, 520, 190 | 1,177, 585, 012 | 48, 269, 811 | 97, 319, 382 | 73,758, 353 | 104, 623, 506 | 152, 673, 474 |
| K. Total tax. | 155, 936, 626 | 13f, 026, 059 | 5.702,807 | 11,785, 636 | 8,580,469 | 12,381, 044 | 17,946, 572 |
| L. Compiled net profits (F) after deducting tax (K) | 1, 414, 021,450 | 1, 173, 881, 144 | 46, 844, 511 | 93, 182, 512 | 75, 646, 999 | 105,656, 659 | 149,141, 859 |
| Cash and stock dividends distributed: ${ }^{3}$ <br> Cash dividends. <br> stock dividends. | $705,925,642$ $63,821,287$ | $\begin{array}{r} 587,930,921 \\ 56,181,450 \end{array}$ | 23, 805, 258 <br> 3. 533,619 | $\begin{array}{r} 51,343,685 \\ 3,357,415 \end{array}$ | $\begin{array}{r} 29,622,301 \\ 3,272,647 \end{array}$ | 60, 158, 564 6,841.781 | $\begin{array}{r} 85,828,539 \\ 8,072,828 \end{array}$ |
| Total dividends distributed. | 769, 746, 929 | 644, 112, 371 | 27, 338, 877 | 54, 701, 100 | 32, 894, 948 | 67,000, 345 | 93, 901, 367 |

${ }_{2}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax exempt obligations and dividends on stock of domestic corporations as reported in Schedule L, is not included.
${ }_{3}$ Cash dividends and stock dividends of capital stock life insurance companies not included.

Table 23.-Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included in corporation tables for 1928 -Continued

PART 2,-ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NET INCOME—Continued

G. Deduction from net profits to arrive at net income as defined in revenue act.
Taxexempt interest and dividends received on capital
stock of domestic corporations. .-.......................
H. Statutory net income

Net loss for prior year deducted by concerns reporting net
income for 1928 ................................................................
net
J. Statutory net income after deducting prior year loss.-.-.-.-.

L. Compiled net profits (F) after deducting tax (K) $\qquad$ Cash and stock dividends distributed: 3 Cash dividends

Total dividends distributed
${ }^{1}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }_{2}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on tax-exempt obligations and dividends on stock of domestic corporations as reported in schedule L , is not included.
${ }_{3}$ Cash dividends and stock dividends of capital stock life insurance companies not included

| 9, 124,909 | 4, 835, 778 | 3,758,409 | 13,323, 041 | 6,557,666 | 16,207, 727 | 40, 477, 373 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 150,543,345 | 99, 433, 117 | 71,072,595 | 87, 858, 371 | 71, 798, 118 | 248, 525, 059 | 222, 573,500 |
| 3, 153, 098 | 2,329,790 | 6,303, 047 | 5,135,178 | 3, 002,516 | 8,366, 490 | 6, 638, 322 |
| 147, 390, 247 | 97, 103,327 | 64, 769,548 | 82, 723, 193 | 68, 795, 602 | 240, 158,569 | 215, 935, 178 |
| 16, 829, 342 | 11, 215, 803 | 7,126,489 | 9,363, 076 | 7,602, 622 | 27,492,199 | 22,910,567 |
| 142, 838, 912 | 93,053,092 | 67, 704, 515 | 91, 818,336 | 70, 753, 162 | 237, 240, 587 | 240, 140,306 |
| $60,000,440$ $16,971,100$ | $\begin{array}{r} 47,123,173 \\ 1,909,115 \end{array}$ | $\begin{array}{r} 29,345,778 \\ 1,310,876 \end{array}$ | $\begin{array}{r} 54,478,844 \\ 2,230,734 \end{array}$ | $\begin{array}{r} 31,401,965 \\ 2,668,783 \end{array}$ | $\begin{array}{r} 114,822,374 \\ 6,012,552 \end{array}$ | 117,994, 721 <br> 7,639, 837 |
| 76,971, 540 | 49,032, 288 | 30,656,654 | 56, 709,578 | 34, 070, 748 | 120, 834, 926 | 125, 634,558 |

Table 23.-Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included
part 3.-ALL fiscal year and part year returns showing no Net income-Continued

| Distribution | Total for fiscal year and part year returns | Viscal year returas |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | Total | Month ending fiscal year- |  |  |  |  |
|  |  |  | July, 1928 | August, 1928 | $\begin{aligned} & \text { September, } \\ & 1928 \end{aligned}$ | October, 1928 | $\begin{gathered} \text { November, } \\ 1928 \end{gathered}$ |
| Number of returns. | 37, 519 | 21, 600 | 1,546 | 1,527 | 1,633 | 1,495 | 1,249 |
| A. Receipts, taxable income: |  |  |  |  |  |  |  |
| Gross profits from sales : | \$898,588, 919 | ${ }^{7} 1{ }_{759}, 519,570$ | 42,061, 449 | 29, 899, 300 | 50, 126,819 | 59,189, 824 | 54, 172, 113 |
| Gross profits from operations other than amounts reported as gross sales. | 357, 402, 563 | 266, 490, 219 | 17, 132, 435 | 25,319, 812 | 26, 237,910 | 29, 157, 958 | 12, 496, 292 |
| Interest-..-.-.-.---------- | 60, 863, 800 | 40,947, 581 | 1, 933, 645 | 1,444, 242 | 4, 234, 162 | 4, 726, 943 | 2,849, 951 |
| Miscellaneous receipts.-- | 163,409,318 | 125, 742, 581 | 6, 782, 174 | 7,371, 162 | 8, 737, 610 | 17,735, 948 | $5,458,297$ |
| B. Receipts, tax-exempt income: Dividends on capital stock of domestic corporations.- | 51, 166, 712 | 33, 095, 373 | 1,952, 181 | 852, 511 | 3, 110,961 | 1, 695, 239 | 1,147, 724 |
| Interest on Federal, State, and municipal bonds..... | 6,286,521 | 3, 596, 570 | 1, 28,661 | 118,243 | 3, 203, 195 | 1,429,366 | 1,492, 774 |
| C. Total compiled receipts ${ }^{2}$ | 6, 341, 894, 032 | 5, 377, 123, 186 | 457, 166, 065 | 289, 376, 337 | 342, 741, 142 | 452, 333, 431 | 370, 019, 789 |
|  |  |  |  |  |  |  |  |
| Cost of goods sold... | 4, 804, 176, 799 | 4, 153, 801, 492 | 387, 275, 620 | 224, 371, 067 | 250, 090, 491 | 345, 448, 653 | 293, 402, 638 |
| Compensation of officers | 140, 560, 248 | 108, 060,563 | 1, 110, 192 | 1,872, 014 | 4,285, 014 | 8, 668, 644 | 10,816,140 |
| Taxes paid other than income tax | 201, 991,662 | 152, ${ }^{5623,492}$ | 2,783, 659 | 3,249, 221 | 14, 199,864 | 14,423,507 | 3, 882, 704 |
| Bad debts....................-...... | 51, 485, 307 | 42, 021, 033 | 1,613, 709 | 1, 838, 305 | 2,448, 529 | 7,006, 195 | 4,466, 076 |
| Depreciation. | 131, 528, 416 | 104, 213, 282 | 5,542, 475 | 6,216, 151 | 10, 192,888 | 9, 221, 236 | 5,991, 378 |
| Depletion. | 8, 382, 176 | 4, 799,929 | 226, 594 | 243,868 | 842,970 | 199,782 | 107, 252 |
| Miscellaneous deductions | 1,379, 152, 216 | 1, 079, 856,792 | 70,928, 651 | 65, 469, 873 | 81, 089, 730 | 94, 495, 737 | 73, 997, 193 |
| E. Total statutory deductions. | 6, 786, 335, 010 | 5,701, 920, 901 | 478, 726, 992 | 310, 459, 181 | 369, 991, 091 | 482, 819,951 | 400, 927, 425 |
| F. Deficit. | 444, 440, 978 | 324, 797, 715 | 21,560,927 | 21, 082, 844 | 27, 249, 949 | 30, 486, 520 | 30,907, 636 |
| 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. | 57, 453, 233 | 36, 621, 943 | 1,980,842 | 970,754 | 3,314,156 | 2,124, 605 | 1, 640, 498 |


| H. Statutory deficit | 501, 894, 211 | 361, 419, 658 | 23, 541, 769 | 22, 053, 598 | 30, 564, 105 | 32,611, 125 | 32, 548, 134 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cash and stock dividends distributed: ${ }^{\text {a }}$ |  |  |  |  |  |  |  |
| Cash dividends. | 70,663, 723 | 53, 736,074 | 2,531,960 | 2, 538, 471 | 4, 762,546 | 3, 566, 139 | 3,509,560 |
| Stock dividends. | 12, 205, 107 | 5, 685, 869 | 209,010 | 949, 789 | 70, 251 | 262, 164 | 501, 900 |
| Total dividends distributed. | 82, 868, 830 | 59, 421, 943 | 2, 740,970 | 3,488, 260 | 4, 832,797 | 3, 828, 303 | 4, 011,460 |

${ }_{2}^{1}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{2}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxexempt obligations and dividends on stock of domestic corporations as reported in Schedule L , is not included.
${ }_{3}$ Cash dividends and stock dividends of capital stock life insurance companies not included.

Table 23.—Corporation returns filed for fiscal year and part year-Income statement showing analysis of compiled receipts and statutory deductions; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by months ending fiscal year-Included in corporation tables for 1928-Continued

PART 3.-ALL FISCAL YEAR AND PART YEAR RETURNS SHOWING NO NET INCOME-Continued

| Distribution | Fiscal year returns |  |  |  |  |  | Part year returns |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Month ending fiscal year- |  |  |  |  |  |  |
|  | January, 1929 | February, 1929 | March, 1929 | A pril, 1929 | May, 1929 | June, 1929 |  |
| Number of returns. <br> A. Receipts, taxable income: <br> Gross sales. <br> Gross profits from sales $i$ | 2,415 | 1,610 | 2,143 | 1,901 | 2,020 | 4,061 | 15.919 |
|  | $\begin{array}{r} \$ 624,680,572 \\ 159,147,921 \end{array}$ |  | $\begin{array}{r} \$ 372,024,742 \\ 59,094,053 \end{array}$ | $\begin{array}{r} \$ 240,233,365 \\ 40,07 S, 7 \$ 7 \end{array}$ | $\begin{array}{r} \$ 623,597,471 \\ 65,053,344 \end{array}$ | $\begin{array}{r} \$ 914,511,726 \\ 143,734,275 \end{array}$ |  |
|  |  | $\begin{array}{r} \$ 402,285,618 \\ 56,517,151 \end{array}$ |  |  |  |  | $\$ 795.444,256$ $145,068,949$ |
| Gross profits from operations other than amounts reported as gross sales. | $23,022,850$$6,495,432$18,660 | $17,859,456$$3,846,194$6,78 | $\begin{array}{r} 22,917,894 \\ 3,165,376 \end{array}$ | $\begin{array}{r} 22,731,182 \\ 2,797,001 \end{array}$ | $\begin{array}{r} 18,846,165 \\ 1,594,143 \end{array}$ | $\begin{array}{r} 50,768.265 \\ 7,860.492 \end{array}$ | $\begin{aligned} & 90,912,344 \\ & 19,916,219 \\ & 37,666,737 \end{aligned}$ |
|  |  |  |  |  |  |  |  |
| Miscellaneous receipts. | 18,660,871 | 6,782, i53 | 13, 308, 992 | 8, 086,346 | 8,627, 754 | 24, 191, 274 |  |
| B. Receipts, tax-exemptincome: Dividends on capital stock of domestic corporations....- | $\begin{array}{r} 3,825,493 \\ 97,814 \end{array}$ | $8,879,971$340,432 | $\begin{array}{r} 5,796,549 \\ 344,627 \end{array}$ | $\begin{aligned} & 346,298 \\ & 420,484 \end{aligned}$ | 2. 677,007 | 2,811,439 | $\begin{array}{r} 18,071,339 \\ 2,759,951 \end{array}$ |
| Interest on Federal, State, and municipal bonds.......-. |  |  |  |  | 2. 399,580 | 651, 394 |  |
|  | 676, 783, 032 | 439, 993, 824 | 417, 558, 180 | 274, 614, 676 | 655, 742, 120 | 1,000, 794, 590 | 964. 770, 846 |
|  |  |  |  |  |  |  |  |
| Cost of goods sold -..... | 465, 532, 651 | $345,768,467$ | 312,930,689 | $\begin{array}{r} 200,159,638 \\ 9,077,497 \end{array}$ | 558.044, 127 |  | 650, 375, 307 |
| Compensation of officers | 18,021, 122 | $\begin{array}{r} 10,067,041 \\ 9,575,463 \end{array}$ | $\begin{aligned} & 11,254,470 \\ & 13,268,548 \end{aligned}$ |  | $\begin{array}{r} 9,732,458 \\ 15.340,772 \end{array}$ | 23. 155, 971 | 48, 113, 868 |
| Interest paid..................... | -7,536, 172 | 9, <br> $3,436,4646$ | $\begin{array}{r} 13,268,548 \\ 5,173,418 \end{array}$ | $11,086,072$ $4,142,568$ | 4,070, 205 | 11, 326, 128 |  |
| Bad debts.... | 5,480, 493$9,689,558$ | $1,918,817$ <br> $8,577,791$ | $\begin{array}{r} 5,352,059 \\ 10,930,021 \end{array}$ | $\begin{aligned} & 2,728,563 \\ & 7,448,702 \end{aligned}$ |  | $\begin{array}{r} 6,361,275 \\ 22,091900 \end{array}$ | 13, 768, 170 |
| Iepreciation |  |  |  |  | $\begin{aligned} & 2,807,012 \\ & 8,311,232 \end{aligned}$ |  | $9,464,274$ $27,315,134$ |
| Depletion.. | 80,738$184,432.060$ | $\begin{array}{r} 114,204 \\ 73,840,015 \end{array}$ | $\begin{array}{r} 668,097 \\ 89,294.108 \end{array}$ | $\begin{array}{r} 360,646 \\ 69,764,978 \end{array}$ | $\begin{array}{r} 166,044 \\ 81,646,261 \end{array}$ | $\begin{array}{r} 1,789,734 \\ 194,898,186 \end{array}$ | $\begin{array}{r} 3,582,247 \\ 299,295,424 \end{array}$ |
| Miscellaneous deduction |  |  |  |  |  |  |  |
| E. Total statutory deductio | 707,624, 204 | 453, 297, 844 | 448, 871, 410 | 304, 768, 664 | 680, 118, 111 | 1,064, 316, 028 | 1, 084, 414. 109 |
|  | 30,841, 172 | 13, 304, 020 | 31,313, 230 | 30, 153, 988 | 24, 375, 991 | 63,521, 438 | 119,643, 263 |
| 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 | 3,923,307 | 9, 220,403 | 6,141,176 | 766, 782 | 3,076,587 | 3,462, 833 | 20,831, 290 |


| H. Statutory deficit | 34,764, 479 | 22, 224,423 | 37,454,406 | 30, 920, 770 | 27,452,578 | 66, 984, 271 | 140,474, 553 |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Cash and stock dividends distributed: ${ }^{3}$ |  |  |  |  |  |  |  |
| Cash dividends <br> Stock divideuds | $\begin{array}{r} 6,926,075 \\ 660,514 \end{array}$ | $\begin{aligned} & \mathbf{9}, 946,653 \\ & 1,107,359 \end{aligned}$ | $\begin{array}{r} 3,825,134 \\ 245,097 \end{array}$ | $\begin{array}{r} 1,517,729 \\ \mathbf{3 6 , 1 8 3} \end{array}$ | $2,102,379$ | $\begin{array}{r} 12,509,428 \\ 1,581,150 \end{array}$ | $\begin{array}{r} 16,927,649 \\ 6,519.238 \end{array}$ |
| Total dividends distributed | 7, 586, 588 | 11,054, 012 | 4, 071, 231 | 1,553, 912 | 2, 163,831 | 14,090, 578 | 23,446, 887 |

${ }^{1}$ Difference between "gross sales" and "cost of goods sold" shown under statutory deductions.
${ }^{2}$ Includes net profits from the sale of real estate, stocks, bonds, and other capital assets, but not gross receipts from these items. Nontaxable income, other than interest on taxanenedul, is not included.
${ }^{3}$ Cash dividends and stock dividends of capital stock life insurance companies not included.
 net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax UNITED STATES

i Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. $449-462$. Gross income in 1916 rep-
For $1916-1924$, inclusive, gross income incomplete, due to gross operating revenue of railroad and resents gross profit and does not include the cost of goods sold as in later years. For $1916-1924$, inclusive, gross income incomplete, due to gross operating revenue of railroad and other public utilities not being completely tab
he amount of such divid
3 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.

Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inacive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

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| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | re- porting net income | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | $\begin{aligned} & \text { of } \\ & \text { returns } \end{aligned}$ | porting no net income | Gross income | Deficit | $\begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}$ | Per cent |
| 1916. | 206 | 90 | 43.69 | \$2, 833, 021 | \$744, 903 | \$14, 636 |  | \$14,636 | 116 | 56.31 | \$2, 596,113 | \$331,945 | ${ }^{(2)}$ | (2) |
| 1917. | 212 | 93 | 43.87 | 6, 432, 220 | 997, 544 | 45, 562 | \$204, 298 | 249, 860 | 119 | 56. 13 | 1,003, 150 | 199,545 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1918. | 127 | 67 | 52.76 | 10, 553, 672 | 694, 256 | 49, 117 | 153, 701 | 202, 818 | 60 | 47.24 | 905, 943 | 142, 747 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1919 | 63 | 36 | 57.14 | 5, 208, 713 | 499, 514 | 41,398 | 26,461 | 67, 859 | 27 | 42.86 | 300, 276 | 100, 655 | ${ }^{2}$ ) | ${ }^{(2)}$ |
| 1920 | 69 | 32 | 46.38 | 9, 872, 867 | 524, 184 | 43, 303 | 25,085 | 68,388 | 37 | 53. 62 | 1, 1114, 354 | 100, 275 | $\left.{ }^{2}\right)$ | (2) |
| 1921 | 121 | 45 | 37.19 | 2,606,513 | 229,758 | 15,274 | 7, 112 | 22,386 | 76 | 62.81 | 2, 134,205 | 399,404 | ${ }^{(2)}$ | (2) |
| 1922 | 107 | 54 | 50.47 | 5,332, 181 | 234, 107 | 13, 010 | 3 26,116 | 39, 126 | 53 | 49. 53 | 2, 100, 378 | 191, 688 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1923 | 138 | 68 | 49.28 | 8,053, 560 | 937,073 | 97, 023 |  | 97,023 | 70 | 50.72 | 1,305,579 | 217, 260 | (2) | ${ }^{(2)}$ |
| 1924 | 140 | 68 | 48.57 | 5,633, 205 | 540, 894 | 52,532 |  | 52, 532 | 72 | 51.43 | 1, 573,472 | 1,000, 223 | (2) | (2) |
| 1925 | 159 | 72 | 45. 28 | 6,955, 357 | 571, 677 | 59,523 |  | 59,523 | 87 | 54. 72 | 1,082, 491 | 370,693 | (2) | (2) |
| 1926 | 156 | 73 | 46. 79 | 7,282,963 | 673, 666 | 66, 149 |  | 66, 149 | 83 | 53.21 | 1,901,320 | 379,716 | (2) | (2) |
| 1927 | 174 | 94 | 54. 02 | 7,377,994 | 677,513 | 62, 639 |  | 62, 639 | 48 | 27.59 | 1,440, 814 | \%36,729 | 32 | 18.39 |
| 1928 | 175 | 94 | 53. 72 | 7,459,240 | 641,591 | 45, 749 |  | 45, 749 | 51 | 29.14 | 2, 188,543 | 406, 644 | 30 | 17. 14 |
| ARIZONA |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 1,390 | 540 | 38.85 | \$81, 581, 266 | \$30, 924, 259 | \$619, 181 |  | \$619, 181 | 850 | 61.15 | \$11,072, 645 | \$11, 409, 057 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 1,460 | 681 | 46.64 | 153, 753,716 | 31, 808,428 | 1,486, 795 | \$5, 112,068 | 6,598, 863 | 779 | 53.36 | 7,910, 202 | 3,017, 507 | (2) | ${ }^{(2)}$ |
| 1918 | 1,101 | 417 | 37.87 | 102, 670, 295 | 11,712,463 | 936, 270 | 2,976,913 | 3,913, 183 | 684 | 62.13 | 16, 174, 452 | 2,404,893 | ${ }^{(2)}$ | (2) |
| 1919 | 1,514 | 627 | 40.35 | 104, 581, 122 | 9,928, 696 | 774, 548 | 668,743 | 1, 443, 291 | 887 | 59.65 | 12, 134, 030 | 4, 281,589 | ${ }^{(2)}$ | (2) |
| 1920 | 1,531 | 542 | 35. 40 | 93, 819,603 | 6, 687, 885 | 504, 953 | 560, 212 | 1,065, 165 | 989 | 64. 60 | 34, 214, 709 | 8, 269,494 | ${ }^{(2)}$ | (2) |
| 1921 | 1,572 | 376 | 23.92 | 39, 267, 010 | 2,733, 873 | 205, 329 | 166,549 | 371,878 | 1,196 | 76.08 | 56, 178,901 | 11,795, 874 | ${ }^{(2)}$ | (2) |
| 1922 | 1,575 | 486 | 30.86 | 61, 509, 719 | 3,888, 469 | 378,415 | 315,996 | 394,411 | 1,089 | 69.14 | 42, 000, 843 | 7, 824, 482 | ${ }^{(2)}$ | (2) |
| 1923...- | 1,562 | 548 | 35.08 | 103, 791, 752 | 8,957,195 | 629,839 |  | 629,839 | 1,014 | 64.92 | 30, 265, 585 | 5,551,722 | ${ }^{(2)}$ | (2) |
| 1924-.-- | ], 525 | 579 | 37.97 | 107, 809, 101 | 7,412, 641 | 776,072 |  | 776,072 | 946 | 62.03 | 27,915,776 | 5, 375, 135 | (2) | ${ }^{(2)}$ |
| 1925...- | 1,451 | 593 | 40.87 | 114, 245, 312 | 7,679, 289 | 813, 539 |  | 813, 539 | 858 | 59.13 | 26, 645, 265 | 10, 809, 776 | (2) | (2) |
| 1926---- | 1,505 | 619 | 41.13 | 119,900, 143 | 8,813, 276 | 1,011,325 |  | 1,011,325 | 886 | 58.87 | 29, 686, 760 | $5,154,235$ | ${ }^{(2)}$ | (2) |
| 1927. | 1,556 | 668 | 42.93 | 129, 186, 962 | 7,779,782 | 865,061 |  | 865,061 | 403 | 25.90 | 30, 331, 893 | 6,343, 672 | 485 | 31.17 |
| 1928 | 1,734 | 766 | 44.17 | 126, 210, 193 | 9,810,755 | 935, 934 |  | 935, 934 | 430 | 24. 80 | 45, 424, 624 | 8,922, 812 | 538 | 31.03 |

HWODNI HO SOLLSILVLS

# ARKANSAS 



| \$487, 130 | 700 | 29.86 | \$12, 697, 495 | \$2, 237, 367 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 3,962, 299 | 566 | 22. 45 | 13,286, 975 | 1,328,146 | (2) | (2) |
| 5, 747, 375 | 369 | 18.51 | 23, 641, 11.2 | 1, 800, 431 | (2) | (2) |
| 5, 792, 366 | 414 | 19.39 | 16, 692,130 | 2, 376, 525 | (2) | ${ }^{(2)}$ |
| 3, 590,889 | 804 | 34. 70 | 90,999,003 | 6,466, 235 | (2) | ${ }^{(2)}$ |
| 1,285, 945 | 1,108 | 46.50 | 118,329,398 | 12, 136, 631 | (2) | ${ }^{(2)}$ |
| 1,949,055 | 920 | 37. 60 | 68, 082, 645 | 8,702, 914 | (2) | ${ }^{(2)}$ |
| 2, 360, 63.3 | 943 | 36. 10 | 72, 264, 030 | 7,213, 801 | (2) | (2) |
| 1, 864,449 | 884 | 34. 61 | 64, 940, 242 | 6, 820, 639 | ${ }^{(2)}$ | (2) |
| 2,515, 334 | 861 | 32.08 | 70, 654, 283 | 5, 549, 165 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 2, 122, 827 | 933 | 35.42 | 91, 264, 387 | 10, 396, 812 | (2) | ${ }^{(2)}$ |
| 1, 810, 758 | 884 | 33.26 | 113, 686, 830 | 12, 106, 704 | 150 | 5.64 |
| 1,572, 542 | 889 | 32. 21 | 107, 434,699 | 9,448, 999 | 164 | 5. 94 |

CALIFORNIA

| 1916 | 17,986 | 8,654 | 48.11 | \$962, 254, 619 | \$279, 952, 569 | \$5,458, 102 |  | \$5, 458, 102 | 9,332 | 51.89 | \$205, 780, 304 | \$98, 845, 123 | ${ }^{2}$ ) | (2) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917. | 18,369 | 8,951 | 48.73 | 3, 563, 403, 039 | 322, 260, 909 | 15, 877, 927 | \$42, 506, 341 | 58,384, 268 | 9,418 | 51.27 | 235, 674, 279 | 45, 810, 746 | (2) | (2) |
| 1918 | 15, 964 | 7,881 | 49.37 | 2, 227, 100, 624 | 226, 771, 653 | 18,771, 872 | 53, 086, 034 | 71, 857,906 | 8,083 | 50.63 | 311, 423, 815 | 44, 97, 027 | (2) | ${ }^{(2)}$ |
| 1919 | 14,716 | 8, 259 | 56. 12 | 3, 294, 089, 553 | 342, 599, 672 | 26, 532,275 | 56, 981,002 | 83, 513, 277 | 6,457 | 43.88 | 357, 827, 393 | 77, 837,758 | (2) | ${ }^{(2)}$ |
| 1920 | 14, 865 | 7,872 | 52. 96 | 3, 227, 188, 188 | 282, 825, 053 | 22, 169,485 | 37, 404, 530 | 59, 574, 015 | 6, 993 | 47.04 | 919, 731,688 | 82, 887, 321 | (2) | ${ }^{(2)}$ |
| 1921 | 15, 181 | 7,397 | 48.73 | 2,728, 823,850 | 194, 184, 282 | 16,231, 027 | 16, 296, 277 | 32, 527, 304 | 7, 78.4 | 51. 27 | 816, 108, 871 | 108, 549, 719 | (2) | ${ }^{(2)}$ |
| 1922 | 16, 651 | 8,742 | 52. 50 | 3, 603, 499, 021 | 303, 048, 110 | 35, 308, 443 | ${ }^{3} 156,827$ | 35,455, 270 | 7,909 | 47. 50 | 737, 636,588 | 85, 755,771 | (2) | ${ }^{(2)}$ |
| 1923 | 18, 386 | 9, 834 | 53.49 | 4, 244, 895, 727 | 369, 970, 234 | 43,033, 209 |  | 43, 033, 209 | 8.552 | 49.51 | 1, 046, 814,428 | 99, 996,982 | (2) | ${ }^{(2)}$ |
| 1924 | 19,737 | 9, 990 | 50.62 | 4, 485, 215, 883 | 376, 724, 853 | 44, 161, 442 |  | 44, 161, 442 | 9, 747 | 49.38 | 961,078,975 | 116, 945,379 | (2) | ${ }^{(2)}$ |
| 1825. | 20,263 | 10, 539 | 52.02 | 4, 809, 583,009 | 417, 825,949 | 50, 533, 672 |  | 50, 533, 772 | 9,724 | 47.98 | 966, 480.894 | 119.911, 974 | (2) | ${ }^{(2)}$ |
| 1926 | 21, 258 | 10,901 | 51.28 | 5, 217, 404, 101 | 426, 838, 778 | 54, 319,333 |  | 54, 319, 333 | 10, 357 | 48.72 | 1,344, 545, 127 | 138, 640, 232 | (2) | ${ }^{(2)}$ |
| 1927 | 22, 162 | 11,098 | 50.08 | 5,349, 886, 876 | 447, 749, 712 | 56, 529, 600 |  | 56, 529,600 | - $\times$, 494 | 38.32 | 1, 2-1,407,516 | 146. 148, 863 | 2, 570 | 11.60 |
| 1928 | 22,754 | 11.438 | 50.27 | 6,110,531,535 | 552, 289, 223 | 62,038, 115 |  | 42, 038, 115 | 8,747 | 38.44 | 1, 165, 995, 351 | $145,858,979$ | 2,569 | 11.29 |
| colorado |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 7,479 | 2,986 | 39.93 | \$238, 983, 105 | \$57, 043, 218 | \$1, 115, 854 |  | \$1, 115, 854 | 4.493 | 60.07 | \$42, 771, 522 | \$13,040, 522 | ${ }^{(2)}$ |  |
| 1917 | 7,618 | 3, 539 | 46. 46 | 673, 894, 965 | 96, 761, 318 | 4, 743,950 | \$9, 912, 117 | 14, 656,097 | 4,079 | 53. 54 | 48, 956, 851 | 12,506,521 | (2) | ${ }^{(2)}$ |
| 1918 | 7,170 | 3, 273 | 45.65 | 654, 000, 372 | 74, 209, 860 | 5, 504, 966 | 22, 528, 858 | 25,033, 024 | 3,897 3 3 | 54.35 | 79,061,007 | 11.039, 270 | (2) | (2) |
| 1919 | 6,704 | 3, 107 | 46.35 | 807, 999, 9.98 | 79, 287, 797 | 6,237, 031 | 11, 353, 470 | 17,590,501 | 3,597 | 53.65 | 165, 788, 176 | 16, 828, 247 | (2) | ${ }^{(2)}$ |
| 1920 | 6,812 | 2,976 | 43.69 | 870, 395,990 | 66, 034, 834 | 5,135,565 | 7,666, 301 | 12, 801, 866 | 3, 836 | 56. 31 | 173, 583, 367 | 18, 021, 558 | (2) | ${ }^{(2)}$ |
| 1921 | 6,559 | 2,340 | 35.68 | 486, 204, 976 | 34,041,045 | 2, 716, 262 | 3, 248, 521 | 5, 964, 783 | 4, 219 | 64. 32 | 318, 578, 783 | 134, 544, 456 | (2) | ${ }^{(2)}$ |
| 1922 | 6,855 | 2,720 | 39.68 | 664, 017, 335 | 55, 835, 080 | 5, 508, 928 | ${ }^{3} 38,019$ | 5, 546, 947 | 4,135 | 60.32 | 178, 570,909 | 29, 747, 821 | (2) | (2) |
| 1923 | 6,344 | 2,636 | 41.55 | 686, 561, 409 | $60,490,802$ | 6,182, 816 |  | 6, 182, 816 | 3,708 | 58.45 | 175, 895, 200 | 25, 414, 654 | (2) | ${ }^{(2)}$ |
| 1924 | 6,494 | 2,891 | 44.52 | 707, 149, 477 | 60, 846, 149 | 7,024, 097 |  | 7,024,097 | 3,603 | 55. 48 | 180, 972, 193 | 26, 209, 210 | (2) | (2) |
| 1925 | 6,399 | 2,983 | 46.62 | 821,001, 998 | $60,448,005$ | 7,077,070 |  | 7,077, 070 | 3. 416 | 53.38 | 161,788, 373 | 26, 159,041 | (2) | ${ }^{(2)}$ |
| 1926 | 6,580 | 3,071 | 46.67 | 853, 411, 805 | 62, 872,037 | 7.811, 708 |  | 7, 811, 708 | 3, 509 | 53. 33 | 182, 200, 330 | 21, 333,038 | (2) | (2) |
| 1927 | 6, 863 | 3,144 | 45.81 | 745, 766, 162 | 47,758, 479 | 5, 647,319 |  | 5, 647,319 | 2,291 | 33.38 | 292, 356, 251 | 27, 717,320 | 1,428 | 20.81 |
| 1928 | 7,134 | 3,342 | 46.85 | 941, 131, 878 | 59, 932, 477 | 6,108, 549 |  | 6, 108, 549 | 2,313 | 32.42 | 147,987, 789 | 17, 102, 817 | 1,479 | 20.73 |

[^47]July 1, 1922 . July 1, 1922.

Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

CONNECTICUT

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\underset{\text { of }}{\text { Nums }} \begin{array}{\|} \text { returns } \end{array}$ | re-porting net income | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | re-porting no net income | Gross income | Deficit | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Per cent |
| 1916. | 4,852 | 3,096 | 63. 81 | \$834, 382. 109 | \$189, 211,399 | \$3, 713, 384 |  | \$3,713,384 | 1,756 | 36.19 | \$52, 446, 991 | \$13,042, 728 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 4,976 | 3,263 | 65.57 | 1,578,754, 496 | 181, 855,545 | 7,999, 281 | \$36, 743, 412 | 44, 742,693 | 1,713 | 34.43 | 104, 108, 815 | 10,013,997 | (2) | (2) |
| 1918. | 4,799 | 3,249 | 67.70 | 1,511, 534, 787 | 162,323,386 | 12, 028,383 | 53, 443, 796 | 65, 472,179 | 1,550 | 32.30 | 467, 955, 823 | 10,782,919 | (2) | (2) |
| 1919. | 4,405 | 3,012 | 68.38 | 1, 553, 856,933 | 175, 757, 795 | 13, 944, 182 | 25, 093, 621 | 39, 037, 803 | 1,393 | 31.62 | 217, 982, 006 | 43, 107, 499 | (2) | ${ }^{(2)}$ |
| 1920 | 4,665 | 2,966 | 63.58 | 1,461, 129, 326 | 99, 993, 495 | 8,099,396 | 10, 265, 333 | 18, 364, 729 | 1,699 | 36.42 | 498, 359,480 | 59, 227, 354 | (2) | ${ }^{(2)}$ |
| 1921. | 4,899 | 2,369 | 48.36 | 739, 116, 250 | 55, 306, 167 | 4, 669,300 | 2, 841,512 | 7, 510, 812 | 2,530 | 51. 64 | 608, 015, 533 | 67, 583, 702 | ${ }^{(2)}$ | (2) |
| 1922. | 5,227 | 2,947 | 56.38 | 1,097, 494, 718 | 95, 297, 569 | 10,459,455 | ${ }^{3} 73,389$ | 10, 532, 844 | 2,280 | 43.62 | 327, 687,837 | 24, 144, 339 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923. | 5,492 | 3,373 | 61.42 | 1, 375, 832, 546 | 120,934, 894 | 13, 182,836 |  | 13, 182, 836 | 2,119 | 38.58 | 482, 777,605 | 37, 594, 854 | ${ }^{(2)}$ | (2) |
| 1924. | 5,782 | 3,431 | 59.34 | 1,210,651, 018 | 103, 180, 674 | 11, 848, 127 |  | 11, 848, 127 | 2,351 | 40.66 | 457, 406, 769 | 36, 792, 136 | (2) | ${ }^{(2)}$ |
| 1925 | 5, 958 | 3,720 | 62.44 | 1,578, 480, 929 | 125,092, 862 | 14, 886, 873 |  | 14, 886,873 | 2. 238 | 37. 56 | 388, 402, 692 | 30,543, 543 | (2) | (2) |
| 1926. | 6, 280 | 3,771 | 60.05 | 1, 683, 366, 517 | 124,029, 378 | 15, 645,630 |  | $15,645,630$ | 2,509 | 39.95 | 372, 502, 638 | 40, 943, 399 | (2) | ${ }^{(2)}$ |
| 1927 | 6,685 | 3, 935 | 58.86 | 1, 785, 784, 398 | 136, 992, 216 | 16, 827, 368 |  | 16, 827, 368 | 2,283 | 34.15 | 333, 326, 607 | 27, 108, 848 | 467 | 6. 99 |
| 1928 | 7,105 | 4,302 | 60.55 | 1, $925,119,646$ | 177, 470,906 | 19, 569,911 |  | 19,569,911 | 2,320 | 32.74 | 365, 863, 013 | 28, 197, 261 | 477 | 6.71 |
| DELAWARE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 916. | 960 | 554 | 57.71 | \$221, 569, 789 | \$136, 270, 898 | \$2, 894,425 |  | \$2, 894, 425 | 406 | 42. 29 | \$2, 238, 316 | \$1, 298, 688 | ${ }^{(2)}$ |  |
| 1917 | 1,071 | 616 | 57.52 | 810,771, 861 | 128, 477, 428 | 5, 891, 878 | \$23, 262, 737 | 29,154,615 | 455 | 42.48 | 12, 234, 950 | 8, 097, 909 | (2) | (2) |
| 1918 | 688 | 384 | 55.81 | 437,050,491 | 46, 730, 072 | 3,421, 919 | 16,515,340 | 19,937, 665 | 304 | 44. 19 | 6 , 435, 757 | 1,939,002 | (2) | (2) |
| 919 | 816 | 466 | 57. 11 | 334, 790, 234 | 36, 679, 540 | 3,051, 705 | 5, 537, 152 | 8,588, 857 | 350 | 42.89 | 17,887, 479 | 2, 613, 379 | (2) | (2) |
| 920 | 809 | 401 | 49.57 | 329,059,961 | 25, 227, 425 | 2,265,736 | 1,397, 267 | 3, 663, 003 | 408 | 50.43 | 35, 035,785 | 6, 117, 027 | (2) | (2) |
| 921. | 918 | 383 | 41.72 | 81,777, 825 | 6,056,783 | 487, 134 | 456,701 | 943, 835 | 535 | 58.28 | 91, 783, 432 | 13,526, 704 | (2) | (2) |
| 922. | 1,002 | 481 | 48.00 | 253,028, 589 | 22,716, 671 | 2, 259,778 | ${ }^{3} 19,105$ | 2, 278, 883 | 521 | 52.00 | 52, 805,040 | 11,569,175 | (2) | (2) |
| 923 | 1,116 | 588 | 52.69 | 410, 811,438 | 41, 933, 301 | 3,976, 282 | ...........-- | 3, 976, 282 | 528 | 47.31 | 48, 181, 704 | 8, 086, 570 | (2) | (2) |
| 924 | 991 | 594 | 59.94 | 312, 823,052 | 39, 540, 910 | 4, 703, 290 |  | 4, 703, 290 | 397 | 40.06 | 186, 172, 300 | 12, 787, 463 | (2) | (2) |
| 925...- | 1,376 | 780 | 56.68 | 502,380, 247 | 60, 931, 345 | 7,664, 617 |  | 7, 664, 617 | 596 | 43.32 | 52, 554, 840 | 10, 701, 129 | (2) | (2) |
| 926 | 1,483 | 811 | 54.69 | 644, 263, 824 | 82, 896, 307 | 10, 815,415 |  | 10,815, 415 | 672 | 4.5. 31 | 57, 163, 838 | 13,485, 133 | (2) | (2) |
| 927.... | 1,553 | 845 | 54.41 | 1,088, 615, 525 | 116, 890,099 | 15, 547,645 |  | 15,547,645 | 485 | 31. 23 | 97, 434, 887 | 22, 832, 110 | 223 | 14.36 |
| 928.... | 1,705 | 984 | 57.71 | 1, 330, 828, 249 | 189, 783, 492 | 22, 067, 396 |  | 22,067, 396 | 471 | 27.63 | 105, 179, 350 | 9, 440,376 | 250 | 14.66 |


| 1916-.- | 1,130 | 653 | 57.79 | \$242, 882, 222 | \$41, 460, 981 | \$778, 274 |  | \$778, 274 | 477 | 42. 21 | \$16, 179, 420 | \$2, 012, 380 | (2) | ${ }^{(2)}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917-..- | 1,263 | 821 | 65. 00 | 265, 653,938 | 34, 393, 560 | 1,759,629 | \$2,357, 528 | 4, 117, 157 | 442 | 35. 00 | 11, 230,568 | 1,714, 056 | (2) | (2) |
| 1918.- | 719 | 552 | 76.77 | 177, 578,447 | 15, 100, 500 | 1,260, 716 | 3,532, 138 | 4,792,854 | 167 | 23.23 | 9, 794, 570 | 1,332, 284 | (2) | (2) |
| 1919 | 995 | 659 | 66. 23 | 212, 922, 598 | 29, 746, 693 | 2,380, 341 | 4, 031,164 | 6, 411, 505 | 336 | 33. 77 | 19, 550, 946 | 2, 933,847 | (2) | (2) |
| 1920 | 1,153 | 659 | 57.16 | 225, 380,949 | 24, 360, 573 | 1,988, 177 | 1, 688, 492 | 3,676,669 | 494 | 42.84 | 56, 250, 769 | 3, 635, 912 | (2) | ${ }^{(2)}$ |
| 1921 | 1, 258 | 716 | 56.92 | 220, 704, 491 | 20, 211, 960 | 1,701, 107 | 1, 720, 399 | 3, 421, 506 | 542 | 43.08 | 80, 010, 719 | 11,812,424 | (2) | ${ }^{(2)}$ |
| 1922 | 1, 466 | 822 | 56.07 | 299, 641, 639 | 30, 390, 273 | 3, 179, 446 | ${ }^{3} 17,451$ | 3, 196, 897 | 644 | 43.93 | 49, 199, 153 | 6, 211, 642 | (2) | (2) |
| 1923 | 1,575 | 923 | 58.60 | 291, 511, 757 | 44, 483, 103 | 5, 360, 889 |  | 5, 360, 889 | 652 | 41. 40 | 48, 092,317 | 5, 237, 736 | (2) | (2) |
| 1924. | 1, 656 | 942 | 56.88 | 440, 399,590 | 47, 457, 560 | 5, 745, 401 |  | 5, 745, 401 | 714 | 43.12 | 54, 626,808 | 6, 679,819 | (2) | (2) |
| 1925.. | 1,753 | 1,081 | 61.66 | 498, 652,148 | 64, 493, 229 | $8,119,191$ |  | 8, 119, 191 | 672 | 38. 34 | 51, 488, 936 | 4,510,589 | (2) | ${ }^{(2)}$ |
| 1926. | 1,888 | 1,077 | 57.04 | 596, 908, 983 | 65, 987, 475 | 8,671, 069 |  | 8, 671,069 | 811 | 42.96 | $68,253,716$ | 7,733, 936 |  | (2) |
| 1927. | 1, 988 | 1,070 | 53.82 | 548, 825, 047 | 55, 838, 329 | 7, 225, 123 |  | 7, 225, 128 | 695 | 34. 96 | 90, 086, 261 | 8, 733,836 | 223 | 11.22 |
| 1928 | 2, 220 | 1,126 | 50.72 | 555, 365, 310 | 55, 898, 404 | 6,422,798 |  | 6, 422, 798 | 822 | 37.03 | 102, 795,194 | 11, 526,873 | 272 | 12.25 |
| FLORIDA |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 2, 869 | 1,518 | 52.91 | \$81, 477, 552 | \$17,670, 823 | \$351, 040 |  | \$351, 040 | 1,351 | 47. 09 | \$19, 142, 666 | \$4, 349, 172 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 2,991 | 1,868 | 62.45 | 195, 027, 934 | 18,677, 504 | 927, 450 | \$1,473,619 | 2, 401, 069 | 1,123 | 37. 55 | 31,608, 322 | 5, 488, 638 | (2) | (2) |
| 1918 | 3,023 | 1,685 | 55.74 | 242, 617, 632 | 14, 073, 439 | 1,116, 151 | 1, 889, 324 | 3,005, 475 | 1,338 | 44. 26 | 34, 744, 745 | 5, 428,470 | (2) | ${ }^{(2)}$ |
| 1919.- | 2,845 | 1,671 | 58.73 | 271, 609,675 | 25, 285, 566 | 1,967,666 | 2,347, 308 | 4,314,974 | 1,174 | 41.27 | 52, 270, 145 | 11, 334, 536 | (2) | ${ }^{(2)}$ |
| 1920 | 3,229 | 1,842 | 57.05 | 297, 169, 272 | 22, 417, 123 | 1, 703, 217 | 2, 215, 839 | 3, 919, 056 | 1,387 | 42.95 | 111, 880,974 | 8, 212, 404 | (2) | ${ }^{2}$ |
| 1921. | 3,472 | 1,646 | 47.41 | 211, 881,821 | 16, 166, 358 | 1, 245, 897 | -980, 522 | 2, 226, 419 | 1,826 | 52. 59 | 126, 633,887 | 16, 066, 850 | (2) | (2) |
| 1922 | 3,885 | 2,049 | 52.74 | 307, 326, 183 | 24, 513, 785 | 2,598,880 | ${ }^{3} 19,656$ | 2,618, 536 | 1,836 | 47. 26 | 80, 033, 094 | 12,917, 006 | (2) | (2) |
| 1923 | 4,353 | 2,466 | 56.65 | 396, 312, 076 | 35, 398, 528 | 3, 821,481 |  | 3, 821, 481 | 1,887 | 43.35 | 78, 608, 312 | 11,855, 447 | (2) | (2) |
| 1924. | 5,224 | 3,094 | 59. 23 | 531, 412, 640 | 62, 343,490 | 7,006,389 |  | 7,006, 389 | 2, 130 | 40.77 | 86, 986, 485 | 14, 287, 771 | (2) | ${ }^{(2)}$ |
| 1925 | 8,284 | 5,478 | 66. 13 | 1, 128, 263,644 | 192, 320, 339 | 23,516,457 |  | 23, 516, 457 | 2,806 | 33.87 | 106, 024, 479 | 26,545, 579 | (2) | (2) |
| 1926 | 10,853 | 4,702 | 43.32 | 818, 159, 113 | 82, 638, 298 | 9, 624, 929 |  | 9,624,929 | (i, 151 | 56.68 | 343, 416,597 | 73, 203, 376 | (2) | (2) |
| 1927. | 11,010 | 3,443 | 31.27 | 369, 736, 525 | 32, 218, 194 | 3,412, 552 |  | 3,412,552 | 5,323 | 48.35 | 372, 695, 359 | 93, 803, 280 | 2, 244 | 20.38 |
| 1928. | 11,283 | 3,368 | 29.85 | 352, 551, 777 | 27, 064, 343 | 2,275,903 |  | 2, 275,903 | 5,177 | 45.88 | 288, 296, 678 | 75, 784, 359 | 2,738 | 24.27 |
| GEORGLA |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916. | 4,758 | 3,424 | 71.96 | \$251, 095, 946 | \$56, 508, 639 | \$1, 082, 190 |  | \$1, 082, 190 | 1,334 | 28.04 | \$29, 501, 342 | \$5, 476, 047 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 4,956 | 4,009 | 80.89 | 746, 428, 340 | 73, 150, 726 | 3,486, 177 | \$8, 826, 790 | 12, 312, 967 | 947 | 19.11 | 81, 898, 474 | 5, 695, 973 | (2) | (2) |
| 1918 | 4, 384 | 3,458 | 78.88 | 875, 848, 992 | $72,142,676$ | 5, 028,966 | 23,949, 078 | 28, 978,044 | 926 | 21.12 | 105, 265, 822 | 6,352, 453 | (2) | ${ }^{(2)}$ |
| 1919. | 4, 420 | 3,487 | 78.89 | 958, 377, 060 | 83, 470, 756 | 6,495, 595 | 14, 856, 661 | 21, 352,256 | 933 | 21.11 | 62, 827, 382 | 6, 088, 122 | (2) | (2) |
| 1920. | 4,500 | 2,827 | 62.82 | 862, 291, 616 | 61, 718,452 | 4,748,974 | 8,755, 364 | 13, 504, 338 | 1, 673 | 37. 18 | 295, 237, 068 | - $20,955,605$ | (2) | ${ }^{2}$ ) |
| 1921.. | 4,547 | 2,067 | 45.46 | 412, 283, 727 | 31, 036, 614 | 2, 618, 990 | 1,790, 683 | 4, 409, 673 | 2, 480 | 54.54 | 314, 385, 441 | 39,273, 973 | (2) | ${ }^{2}$ ) |
| 1922. | 4,745 | 2,715 | 57.22 | 622, 586, 434 | 56, 774, 636 | 5,964,986 | ${ }^{3} 239,080$ | 6, 204, 066 | 2, 030 | 42.78 | 173, 471, 321 | 17, 609, 991 | (2) | ${ }^{(2)}$ |
| 1923. | 4,963 | 3,094 | 62.34 | 844, 710, 364 | 63, 751, 487 | 7,023, 858 |  | 7,023, 858 | 1,869 | 37.66 | 160, 496, 503 | 16, 996, 464 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1924 | 5, 099 | 3,080 | 60.40 | 762, 307, 723 | 50, 161, 660 | 5, 536, 205 |  | 5, 536, 205 | 2,019 | 39.60 | 271, 453, 018 | 22, 279,976 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1925. | 5, 251 | 3,354 | 63.87 | 986, 021, 597 | 67, 080, 735 | 7,699,583 |  | 7, 699, 583 | 1,897 | 36. 13 | 192, 118, 135 | 18, 297, 398 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926 | 5, 281 | 3,234 | 61.24 | 871, 829,236 | 61, 823, 773 | 7, 564, 471 |  | 7,564, 471 | 2, 047 | 38.76 | 228, 593, 190 | 23, 522, 021 | (2) | (2) |
| 1927 | 5,524 | 3, 416 | 61.84 | 869, 451, 679 | 70, 521, 193 | $8,320,117$ |  | 8, 320, 117 | 1,839 | 33. 29 | 229, 623, 061 | 19, 387, 376 | 269 | 4. 87 |
| 1928..-- | 5, 620 | 3,409 | 60.66 | 875, 584, 137 | 64, 903, 089 | 6,891, 285 |  | 6,891, 285 | 1, 922 | 34.20 | 257, 330, 937 | 18,500, 350 | 289 | 5.14 |

Table 24.—Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

HAWAII

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | re- port- ing net in- come | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | re- <br> port- <br> ing no <br> net in- <br> come | Gross income | Deficit | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Per cent |
| 1916.. | 571 | 396 | 69.35 | \$101, 055, 901 | \$45, 704, 636 | \$889, 751 |  | \$889, 751 | 175 | 30.65 | \$4, 992, 900 | \$1, 255, 144 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917-- | 617 | 417 | 67. 58 | 165, 807, 789 | 38, 002, 867 | 1,402,490 | \$9, 978, 511 | 11,381, 001 | 200 | 32.42 | 2, 509, 355 | 355, 581 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1918. | 480 | 337 | 70.21 | 125,980, 474 | 24, 023, 809 | 2, 083, 028 | 5, 931, 355 | 8, 014,383 | 143 | 29.79 | 10,986, 517 | 884. 848 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919.- | 521 | 357 | 68.52 | 189, 325, 500 | 40, 922, 726 | 3,096,592 | 7,941, 189 | 11, 037, 781 | 164 | 31. 48 | 4, 617,485 | 1,448,000 | ${ }^{2}$ ) | ${ }^{(2)}$ |
| 1920. | 534 | 368 | 68.91 | 235, 457, 131 | 58, 284,660 | 4, 242, 650 | 14, 986, 095 | 19,228, 745 | 166 | 31. 09 | 18,593, 554 | 1, 110, 422 | (2) | (2) |
| 1921 | 587 | 315 | 53. 66 | 90, 392, 439 | 10, 584,937 | 922, 666 | 682, 811 | 1,605,477 | 272 | 46. 34 | 67, 553, 636 | 8,694,042 | ${ }^{2}$ ) | (2) |
| 1922 | 604 | 351 | 58. 11 | 115, 624, 696 | 15,159, 068 | 1,750, 200 | ${ }^{3} 782$ | 1, 750, 982 | 253 | 41.89 | 36, 579, 669 | 4, 427, 230 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1923 | 586 | 364 | 62. 11 | 170, 396, 163 | 27, 706, 582 | 3, 037, 316 |  | 3, 037, 316 | 222 | 37.89 | 18,018, 652 | 1, 475, 820 | $\left.{ }^{2}\right)$ | (2) |
| 1924.- | 607 | 393 | 64. 74 | 183, 491 , 555 | 31, 529,816 | 3, 625, 419 |  | 3, 625, 419 | 214 | 35.26 | 12, 960, 706 | 1, 109, 053 | ${ }^{(2)}$ | (2) |
| 1925. | 594 | 380 | 63.97 | 160, 612, 025 | 22, 148, 292 | 2, 794, 231 |  | 2, 794, 231 | 214 | 36.03 | 31, 931, 442 | 2, 269,411 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926.... | 633 | 429 | 67.77 | 190, 085, 080 | 25, 849, 463 | 3,396, 249 |  | 3, 396, 249 | 204 | 32.23 | 18, 314, 054 | 1, 666, 698 |  |  |
| 1927 | 686 | 445 | 64.87 | 205, 253, 605 | 28, 349, 258 | 3,715, 310 |  | 3, 715, 310 | 203 | 29. 59 | 32, 903, 792 | 2, 200, 129 | 38 | 5. 54 |
| 1928. | 734 | 455 | 61.99 | 206, 357, 259 | 33, 455, 832 | 3, 883, 119 |  | 3, 883, 119 | 238 | 32.42 | 41, 473, 848 | 1,696, 287 | 41 | 5. 59 |
| IDAHO |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916. | 1,780 | 969 | 54. 44 | \$37, 741, 867 | \$10, 817, 234 | \$212, 526 |  | \$212, 526 | 811 | 45. 56 | \$9, 002, 772 | \$1, 934, 127 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 1, 889 | 1,084 | 57.38 | 136, 418, 190 | 14, 951,419 | 733, 739 | \$1, 763, 713 | 2,497, 452 | 805 | 42.62 | 13,401, 090 | 1,954, 152 | (2) | ${ }^{(2)}$ |
| 1918 | 1, 184 | 657 | 55.49 | 91, 825,305 | 7, 305, 194 | 607, 507 | 1,226, 387 | 1,833,894 | 527 | 44. 51 | 10, 352, 798 | 1, 603,655 | (2) | ${ }^{(2)}$ |
| 1919...- | 1,690 | 951 | 56. 27 | 139, 493, 420 | 11, 399, 127 | 866, 210 | -884,225 | 1,750, 435 | 739 | 43.73 | 19, 512, 348 | 2, 529,376 | (2) | (2) |
| 1920.... | 1,771 | 893 | 50.42 | 128, 387, 434 | 9,783,905 | 740,061 | 637,861 | 1,377, 922 | 878 | 49.58 | 55, 969, 543 | 5, 685, 084 | (2) | ${ }^{(2)}$ |
| 1921. | 1,706 | 6.01 | 35.23 | 49, 405, 234 | 2, 229, 211 | 122, 845 | 80, 464 | 203, 309 | 1, 105 | 64.77 | 63, 281, 973 | 10, 309, 380 | (2) | (2) |
| 1922 | 1, 872 | 734 | 39.21 | 82, 167, 739 | 6,347, 527 | 459, 564 | 3 3,187 | 462, 751 | 1,138 | 60.79 | 38, 692, 239 | 5, 436, 222 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923. | 1,951 | 840 | 43.05 | 122, 961, 802 | 10, 330, 884 | 965, 874 |  | 965, 874 | 1,111 | 56.95 | 39, 057, 882 | 5, 320, 288 | ${ }^{(2)}$ | (2) |
| 1924 | 2, 071 | 902 | 43.55 | 128, 795, 412 | 6, 845, 563 | 680, 401 |  | 680, 401 | 1,169 | 56. 45 | 39, 417, 472 | 5, 828, 747 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1925. | 2, 279 | 1, 012 | 44.41 | 142, 932, 258 | $9,013,870$ | 975, 132 |  | 975, 132 | 1,207 | 55.59 | 36, 390, 764 | 5, 195, 974 | (2) | (2) |
| 1926. | 2, 282 | 991 | 43.43 | 146, 791, 172 | 7,707, 149 | 837, 110 |  | 837, 110 | 1,291 | 56.57 | 50, 174, 169 | 6, 219, 455 |  | (2) |
| 1927. | 2,270 | 1, 014 | 44. 67 | 118, 271, 495 | 5,930,441 | 587, 368 |  | 587, 368 | 564 | 24.85 | 53, 183, 610 | 5, 915, 313 | 692 | 30.48 |
| 1928 | 2,352 | 1,061 | 45. 11 | 126, 777, 086 | 6,644, 819 | 535, 238 |  | 535, 238 | 553 | 23.51 | 50, 413, 040 | 6,839, 394 | 738 | 31.38 |

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${ }_{3}^{2}$ No data available.
${ }^{3}$ 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.

Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

KANSAS

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  | Per |  |  |  |  |
|  |  | $\underset{\substack{\text { of } \\ \text { returns }}}{ }$ | $\begin{gathered} \text { re- } \\ \text { port- } \\ \text { ing } \\ \text { net in- } \\ \text { come } \end{gathered}$ | Gross income | Net income | Income tar | War-profits and excess- profits tax | Total tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | re-porting no net income | Gross income | Deficit | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Per cent |
| 1916.. | 4,467 | 3,299 | 73.85 | \$352, 747, 535 | \$104, 070, 570 | \$2, 073, 911 |  | \$2, 073,911 | 1,188 | 26.15 | \$18,727, 107 | \$2,548, 187 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 4,604 | 3, 680 | 79.93 | 803, 041,896 | 121, 396, 212 | 5, 954, 921 | \$13, 656, 954 | 19,611, 875 | , 924 | 20.07 | 59, 606, 596 | 5,270, 237 | (2) | (2) |
| 1918 | 4, 474 | 3,353 | 74. 94 | 722, 919, 437 | 81.794, 544 | 7,617, 014 | 12, 002,469 | 19, 619,483 | 1.121 | 25.06 | 56, 745, 783 | 5, 644, 387 | ${ }^{(2)}$ | (2) |
| 1919 | 4,531 | 3,436 | 75. 83 | 953, 144, 030 | 116, 251, 721 | $9,771,492$ | 11, 216,422 | 20, 987,914 | 1. 045 | 24. 17 | 80, 387, 217 | 7,329,727 | () | (2) |
| 1920 | 4, 658 | 3,202 | 68.74 | 1, 111, 082, 200 | 104, 600, 732 | 8,962, 188 | 7,675, 582 | 16, 637, 770 | 1,456 | 31.26 | 354, 340, 288 | 19, 120, 098 | ${ }^{(2)}$ | (2) |
| 1921. | 4,749 | 2,852 | 60.05 | 791, 541, 272 | 87, 549,593 | 7, 505, 059 | 7, 596, 108 | 15, 101, 167 | 1,897 | 39.95 | 375, 340, 061 | 22,247, 520 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 4,956 | 3,115 | 62.85 | 966, 054, 682 | 121, 146, 807 | 14, 415, 182 | ${ }^{3} 30,815$ | 14, 445,997 | 1,811 | 37.15 | 109, 561,617 | 14, 468, 330 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923 | 4,928 | 2,987 | 60.60 | 824, 883, 400 | 87,085,926 | 10, 270, 566 |  | 10,270, 566 | 1,941 | 39. 40 | 186, 240, 432 | 17, 532,728 | (2) | (2) |
| 1924. | 4,985 | 3, 184 | 63.87 | 940,049, 723 | 84, 610, 712 | 9, 832, 973 |  | y, 832, 973 | 1,801 | 36. 13 | 134, 592, 145 | 15, 351, 310 | ${ }^{(2)}$ | (2) |
| 1925 | 5, 003 | 3, 132 | 62. 60 | 951,362, 203 | 109, 216, 206 | 13, 442, 854 |  | 13, 442,851 | 1,871 | 37.40 | 159, 086, 023 | 13, 573, 394 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926. | 5,280 | 3,253 | 61. 61 | 1, 109,431,594 | 131, 458.924 | 17, 017, 077 |  | 17,017, 077 | 2,027 | 38. 39 | 141, 554, 436 | 12, 888, 990 | (2) | ${ }^{2}$ ) |
| 1927. | 5, 191 | 3,122 | 60.14 | 1,879,041,676 | 99,605, 516 | 12, 807, 208 |  | 12, 807, 208 | 1, 677 | 32.31 | 295, 469, 050 | 29, 872, 526 | 392 | 7.55 |
| 1928. | 5,228 | 3,258 | 62.32 | 1, 061, 843, 437 | 108, 126, 632 | 12, 099, 545 |  | 12, 049,545 | 1, 531 | 29.28 | 178, 639, 522 | 10, 460,044 | 439 | 8. 40 |
| KENTUCKY |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916.- | 5,405 | 3,439 | 63.63 | \$278, 007, 892 | \$66,519, 119 | \$1, 303,454 |  | \$1, 303,454 | 1,966 | 36.37 | \$22, 524,658 | \$5, 561, 520 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 5,580 | 3,853 | 69. 05 | 652, 268, 827 | 82, 895, 744 | 3, 845, 351 | \$13,545, 372 | 17, 390, 723 | 1,727 | 30.95 | 44, 825, 291 | 4, 169, 934 | (2) | (2) |
| 1918. | 4,307 | 3,143 | 72.97 | 707, 866, 437 | 69, 821,552 | 5,740, 279 | 18,238,657 | 23, 978,936 | 1, 164 | 27.03 | 37, 744, 851 | 3, 702, 513 | ${ }^{(2)}$ | (2) |
| 1919 | 4,571 | 3,075 | 67.27 | $639,458,091$ | 70, 588, 761 | 5,459,932 | 9,811, 172 | 15, 271, 104 | 1,496 | 32. 73 | 70, 249, 155 | 6,446, 506 | (2) | (2) |
| 1920. | 4, 804 | 3,079 | 64.09 | 832, 738,581 | 74, 869,079 | 5, 762, 090 | 11, 203, 149 | 16, 965, 239 | 1, 725 | 35.91 | 152, 151, 464 | 12, 865,946 | (2) | (2) |
| 1921.--- | 4,757 | 2,617 | 55.01 | 444,349, 329 | 31, 877, 592 | 2,498, 252 | 2, 273,498 | 4,771, 750 | 2,140 | 44. 99 | 219, 658, 706 | 34, 306, 672 | (2) | (2) |
| 1922.... | 5,119 | 3,315 | 64.76 | 741, 590, 714 | 69, 658,734 | 7, 356, 191 | ${ }^{3} 19,946$ | 7,376, 137 | 1,804 | 35. 24 | 156, 855, 875 | 18, 085, 658 | (2) | ${ }^{(2)}$ |
| 1923. | 5,153 | 3,381 | 65. 61 | 861,905, 479 | 72, 582, 288 | 8, 139, 710 |  | 8,139,710 | 1,772 | 34. 39 | 133, 990, 283 | 13, 264, 642 | (2) | (2) |
| 1924 | 5,225 | 3,226 | 61. 74 | 674, 691,379 | 64, 974, 995 | 7,347,437 |  | 7, 347, 437 | 1,999 | 38.26 | 180, 060, 318 | 16,972, 876 | (2) | (2) |
| 1925 | 5,295 | 3,418 | 64. 56 | 768, 519,671 | 78, 148, 741 | 9,418, 224 |  | $9,418,224$ | 1,877 | 35. 44 | 128, 198, 258 | 11,483, 729 | (2) | ${ }^{(2)}$ |
| 1926 | 5,479 | 3,403 | 62.11 | 933, 657, 612 | 77, 202,970 | 9,612, 262 |  | 9,612, 262 | 2,076 | 37.89 | 194, 012, 253 | 14,471,051 |  | ${ }^{(2)}$ |
| 1927-... | 5,718 | 3,397 | 59.41 | 938, 354,338 | 72, 269, 854 | 8,892,758 |  | 8, 892, 758 | 1,691 | 29. 57 | 157, 882, 592 | 14,493,784 | 630 | 11.02 |
| 1928...- | 5,894 | 3,457 | 58.65 | 955, 936, 807 | 75, 154, 449 | 8, 172, 028 |  | 8,172,028 | 1,783 | 30. 25 | 172, 660, 578 | 15, 998, 237 | 654 | 11. 10 |

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| 1916...- | 3,705 | 2,380 | 64. 24 | \$211, 202, 896 | \$52,633,117 | \$1,047, 775 |  | \$1,047, 775 | 1,325 | 35. 76 | \$23, 877, 120 | \$5, 929, 989 | (2) | (2) |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917. | 4,096 | 3,113 | 76.00 | 734, 600, 111 | 88, 178,618 | 4, 178, 419 | \$13, 379, 220 | 17,557, 639 | 983 | 24.00 | 48,028, 484 | 6, 653, 731 | (2) | (2) |
| 1918-..- | 3,661 | 2,557 | 69.84 | 731, 556, 847 | 57, 167,621 | 4,607, 542 | 13, 693, 339 | 18, 300, 881 | 1,104 | 30. 16 | 38, 143, 415 | 5, 394,984 | (2) | ${ }^{(2)}$ |
| 1919 | 4,001 | 2,690 | 67.23 | 950, 986, 340 | 88, 957,200 | 6, 885, 473 | 15, 900,477 | 22, 785,950 | 1,311 | 32.77 | $99,716,348$ | 8, 189, 629 | (2) | ${ }^{(2)}$ |
| 1920 | 4,365 | 2,441 | 55.92 | 820, 556, 035 | 67, 291, 639 | 5, 170, 935 | 10, 256, 672 | 15,427, 607 | 1, 924 | 44.08 | 302, 041, 114 | 26,883, 684 | (2) | (2) |
| 1921. | 4,470 | 2,053 | 45. 93 | $479,873,646$ | 27, 125, 000 | 2,213, 867 | 1,692,068 | 3,905, 935 | 2,417 | 54.07 | 334, 891, 801 | 40, 131, 350 | (2) | (2) |
| 1922. | 4,987 | 2, 580 | 51.73 | 664, 010, 505 | 51, 649, 253 | 5,383, 688 | ${ }^{3} 99,904$ | 5, 483, 592 | 2,407 | 48.27 | 278, 796, 994 | 44, 743, 533 | (2) | ${ }^{(2)}$ |
| 1923 | 5,109 | 2,841 | 55.61 | 764, 338, 992 | 68, 344, 723 | 7, 543, 885 |  | 7,543,885 | 2,268 | 44. 39 | 254, 596, 681 | 23, 034, 850 | (2) | (2) |
| 1924 | 5,155 | 2,943 | 57.09 | 835, 279, 208 | 54, 436, 362 | 5, 934, 261 |  | 5, 934, 261 | 2,212 | 42.91 | 227, 485, 968 | 24, 738, 179 | (2) | ${ }^{(2)}$ |
| 1925 | 5,250 | 3,121 | 59.45 | 1,002, 632,063 | 64, 232, 938 | 7, 268,660 |  | 7, 268, 660 | 2,129 | 40.55 | 273, 482, 258 | 26, 152, 664 | (2) | ${ }^{(2)}$ |
| 1926 | 5,657 | 3,277 | 57.93 | 930, 187, 030 | 62, 497, 081 | 7, 554, 101 |  | 7, 554, 101 | 2,380 | 42.07 | 312, 136, 585 | 26, 200, 382 | (2) | ${ }^{(2)}$ |
| 1927 | 5,817 | 3,219 | 55. 34 | 936, 031, 821 | 56, 860, 797 | 6,752, 612 |  | 6, 752, 612 | 2,092 | 35.96 | 316,041, 620 | 28,323,044 | 506 | 8.70 |
| 1928. | 6,072 | 3,370 | 55.50 | 1,040, 308, 565 | 60, 220,625 | 6, 122, 204 |  | 6,122, 204 | 2, 132 | 35.11 | 295, 881, 158 | 27, 384,846 | 570 | 9.39 |
| MAINE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 3, 084 | 1,949 | 63. 20 | \$167, 998, 563 | \$38, 312, 774 | \$744, 773 |  | \$744, 773 | 1,135 | 36.80 | \$26, 270, 026 | \$3, 936, 433 | (2) | ${ }^{(2)}$ |
| 1917 | 3,311 | 2,390 | 72. 18 | 402, 801, 390 | 55, 824, 590 | 2,756,969 | \$5, 325, 557 | 8, 082,526 | 921 | 27.82 | 22,297, 897 | 3,475, 614 | (2) | (2) |
| 1918. | 2,469 | 1,496 | 60.59 | 284, 018, 735 | 25, 251, 628 | 2, 063, 445 | 5, 934, 284 | 7,997, 729 | 973 | 39.41 | 31, 452, 603 | 6, 490, 020 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919. | 2,841 | 1,908 | 67.16 | 489, 053, 461 | 48, 758,261 | 3, 833, 086 | 6,991, 671 | 10, 824, 757 | 933 | 32.84 | 36, 377, 598 | 7, 148, 075 | (2) | ${ }^{(2)}$ |
| 1920. | 2,830 | 1,737 | 61.38 | 540, 634, 952 | 43, 835, 668 | 3, 529,959 | 5, 278, 815 | 8, 808, 774 | 1,093 | 38. 62 | 100, 927, 621 | 8,382, 167 | (2) | ${ }^{(2)}$ |
| 1921. | 2,994 | 1,595 | 53.27 | 352, 668, 492 | 30, 485, 349 | 2,552, 345 | 2, 549, 674 | 5, 102, 019 | 1,399 | 46. 73 | 177, 443, 735 | 34, 487, 166 | (2) | ${ }^{(2)}$ |
| 1922 | 3,219 | 1,855 | 57.62 | 433,031, 561 | 40, 170, 194 | 4,540, 313 | ${ }^{3} 215,047$ | $4,755,360$ | 1,364 | 42.38 | 153, 054,220 | 11, 175, 507 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923 | 3,297 | 2,001 | 60.69 | 457, 728, 612 | 44, 434, 980 | 4, 983, 800 |  | 4,983, 800 | 1,296 | 39.31 | 133, 219, 190 | 10, 320, 017 | (2) | (2) |
| 1924. | 3,444 | 1,966 | 57.08 | 415, 086, 739 | 31, 347, 813 | 3, 533, 832 |  | 3, 533, 832 | 1,478 | 42.92 | 125, 272, 376 | 12, 818,615 | (2) | (2) |
| 1925. | 3,464 | 1,945 | 56. 15 | 478,668, 893 | 39, 071, 919 | 4, 584, 431 |  | 4, 584,431 | 1,519 | 43. 85 | 97, 832, 514 | 10, 186, 819 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926 | 3,443 | 1,972 | 57. 28 | 461, 038, 812 | 32, 528, 974 | 3, 908, 753 |  | 3, 908, 753 | 1,471 | 42. 72 | 99, 757, 536 | 10, 464, 172 | (2) | ${ }^{(2)}$ |
| 1927 | 3,489 | 2,072 | 59.39 | 484, 206, 806 | 36, 574, 450 | 4, 326, 805 |  | 4, 326, 805 | 1,042 | 29.86 | 108, 635, 202 | 11, 269, 604 | 375 | 10.75 |
| 1928 | 3,644 | 2,092 | 57.41 | 494, 436, 034 | 34, 914, 666 | 3,702, 506 |  | 3, 702,506 | 1,133 | 31.09 | 124,662, 011 | 8,974,306 | 419 | 11. 50 |
| MARYLAND |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916..-- | 4,039 | 2, 884 | 63.98 | \$443, 382, 103 | \$87, 284, 003 | \$1,658,036 |  | \$1, 658,036 | 1,455 | 36.02 | \$25, 604, 140 | \$4, 664, 013 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 4,250 | 2,897 | 68. 16 | 949, 855, 393 | 109, 891, 583 | 5, 326, 249 | \$13, 373, 544 | 18, 699, 793 | 1,353 | 31.84 | $59,272,099$ | 7, 895, 451 | ${ }^{(2)}$ | (2) |
| 1918. | 3,498 | 2, 529 | 72. 29 | 929, 339, 590 | 84, 761, 692 | 6, 825, 210 | 23, 291, 207 | 30, 116, 417 | 969 | 27.71 | 6价, 213,097 | 4, 875, 517 | (2) | (2) |
| 1919-.- | 3,885 | 2,647 | 68.13 | 904, 191, 353 | 93, 967, 364 | 7,470, 128 | 14, 779, 353 | 22, 249, 481 | 1,238 | 31.87 | 79, 402,434 | 8,650, 851 | ${ }^{(2)}$ | (2) |
| 1920 | 4,662 | 3,012 | 64.61 | 941, 296, 390 | 76, 902,019 | 6, 414, 014 | 7, 465, 473 | 13, 879,487 | 1,650 | 35. 39 | 253, 929, 061 | 22, 765, 511 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921 | 4,246 | 2, 073 | 48.82 | 722, 857, 523 | 62, 791, 198 | 5, 638, 109 | 2,457, 211 | $8,095,320$ | 2, 173 | 51. 18 | 296, 177, 658 | 37, 760, 712 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 4,599 | 2, 520 | 54.79 | 821, 053, 430 | 65, 766, 880 | 7,288, 677 | ${ }^{3} 66,693$ | 7, 355, 370 | 2,079 | 45. 21 | 193, 207, 911 | 23, 130, 838 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923. | 4,783 | 2,810 | 58.75 | 1,080, 953, 374 | 99, 326, 345 | 11,349,059 |  | 11, 349, 059 | 1,973 | 41. 25 | 199, 178, 269 | 16, 301, 840 | (2) | ${ }^{(2)}$ |
| 1924. | 5,202 | 2,983 | 56. 38 | 924, 620, 439 | $83,492,835$ | 9,846, 911 |  | 9, 846, 911 | 2, 269 | 43. 62 | 282, 135, 388 | 21, 782, 532 | ${ }^{(2)}$ | (2) |
| 1925. | 5,461 | 3,090 | 56. 58 | 1,288, 344,710 | 103,664, 691 | 12,753, 251 |  | 12, 753, 251 | 2,371 | 43.42 | 220, 658,595 | 19, 345, 232 | (2) | ${ }^{(2)}$ |
| 1926 | 5,621 | 3,188 | 56.72 | 1,446, 204, 964 | 118, 165, 800 | 14, 934, 207 |  | 14,934, 207 | 2,433 | 43. 28 | 211, 857,379 | 20,398, 160 |  | ${ }^{(2)}$ |
| 1927. | 5,787 | 3,162 | 54.64 | 1, 355, 004, 028 | 104, 113, 296 | 13, 188, 854 |  | 13, 188,854 | 1,882 | 32, 52 | 222,922,479 | 36,988, 167 | 743 | 12. 84 |
| 1928. | 5,970 | 3, 144 | 52.66 | 2, 348, 694, 791 | 156, 351, 652 | 17, 573, 370 |  | 17, 573, 370 | 2,067 | 34. 62 | 236, 587, 182 | 25, 824, 764 | 759 | 12. 72 |

[^48]Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

MASSACHUSETTS

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | $\left\|\begin{array}{c} \text { re- } \\ \text { port- } \\ \text { ing } \\ \text { net in- } \\ \text { come } \end{array}\right\|$ | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | porting no net income | Gross income | Deficit | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | Per cent |
| 1916 | 13, 273 | 8,350 | 62.91 | \$1, 772, 712, 308 | \$467, 503, 662 | \$8, 927, 594 |  | \$8, 927, 594 | 4,923 | 37.09 | \$153, 413, 973 | \$28, 086, 373 | (2) | ${ }^{(2)}$ |
| 1917. | 13,799 | 9,849 | 71. 37 | 5, 023, 176,479 | 831, 735,324 | 40, 442,865 | \$96, 781, 840 | 137, 224, 705 | 3,950 | 28.63 | 325, 363, 706 | 26, 540, 035 | (2) | (2) |
| 1918. | 12,622 | 8,501 | 67.35 | 5, 871, 704, 085 | 614, 896, 233 | 44, 594,530 | 229,493, 756 | 274, 088, 286 | 4,121 | 32.65 | 377, 740,551 | 67, 643, 422 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919 | 13,286 | 8,894 | 66. 94 | 5, 826, 613, 819 | 654, 556, 714 | 51, 101, 030 | 117, 830, 266 | 168,931, 296 | 4,392 | 33.06 | 495, 981, 643 | 61, 866, 252 | (2) | (2) |
| 1920 | 14, 150 | 8,142 | 57. 54 | 4, 874, 334, 665 | 402,527, 511 | 32, 6f0, 529 | 55, 18f, 544 | 87, 847, 073 | 6,008 | 42. 46 | 2, 1C4, 242, 312 | 199, 140, 818 | ${ }^{(2)}$ | (2) |
| 1921 | 14, 837 | 7,199 | 48. 52 | 3, 463, 117, 234 | 277,810, 546 | 24, 4C4, 732 | 22, 474, 481 | 46, 939, 213 | 7,638 | 51. 48 | 1,621, 932, 693 | 250, 489, 947 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 15, 867 | 8,922 | 56.23 | 5, 328, 314, 6775 | 415́, 230, 727 | 47,017, 579 | 3 795, 997 | 47, 813, 576 | 6,945 | 43.73 | 1,013, 300, 705 | 153,696, 505 | (2) | ${ }^{(2)}$ |
| 1923 | 15, 861 | 9,486 | 59.81 | $5,490,963,290$ | 462, 478, 692 | 53, 151, 343 |  | 53, 151,343 | 6,375 | 40.19 | 1, 192, 622, 315 | 125, 643, 432 | (2) | ${ }^{(2)}$ |
| 1924. | 17, 101 | 9,412 | 55. 04 | 4, 748, 920, 203 | 352, 209, 591 | 40, 796, 074 |  | 40, 796,074 | 7, 689 | 44.96 | 1, 671, 2t:3, 423 | 173, 656, 457 | (2) | (2) |
| 1925 | 16,444 | 9,631 | 58.57 | 5, 436, 777, 057 | 407, 768, 963 | 49, 269, 096 |  | 49, 2t9, 096 | 6, 813 | 11.43 | 1,315,091,096 | 112, 722,084 | (2) | (2) |
| 1926. | 17, 639 | 9,752 | 55. 29 | 5, 288, 582, 559 | 382, 931, 611 | 48,500,010 |  | 48, 500, 010 | 7,887 | 44. 71 | 1,794, 801, 937 | 146, 128, 051 | ${ }^{(2)}$ |  |
| 1927 | 18, 182 | 9,907 | 54. 49 | 5,575, 410, 777 | 399, 971, 159 | 49, 174, 304 |  | 49, 174, 304 | 7,149 | 39. 32 | 1,366, 406, 088 | 136, 207, 941 | 1, 126 |  |
| 1928. | 18,851 | 10, 266 | 54. 46 | 7, 274, 257, 579 | 412, 506, 062 | 45, 923,268 |  | 45, 923,268 | 7, 501 | 39.79 | 1,849, 501, 918 | 147, 014, 255 | 1,084 | 5. 75 |
| MICHIGAN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 9, 823 | 6,362 | 64.77 | \$1, 180, 450, 526 | \$375, 253, 744 | \$7, 362,945 |  | \$7, 362,945 | 3,461 | 35. 23 | \$84, 176, 870 | \$13, 792, 528 | ${ }^{(2)}$ | ${ }^{2}$ ) |
| 1917. | 9,993 | 7,162 | 71.67 | 2, 979, 253, 276 | 307, 749,892 | 14, 575,906 | \$46, 392, 02 | 60, 968, 508 | 2,831 | 28.33 | 182, 288, 812 | 31, 405, 052 | (2) | ${ }^{2}$ ) |
| 1918...-- | 9, 021 | 5,951 | 65.97 | 3, 055, 263, 841 | 338, 729,021 | 24, 842,974 | 118, 332, 316 | 143, 175, 293 | 3,070 | 34.03 | 181,480, 106 | 18,492,536 | ${ }^{(2)}$ | (2) |
| 1919 | 9, 626 | 6,637 | 68.95 | 3, 832, 177, 880 | 617,774, 681 | 38, 506,222 | 121, 000, 455 | 159,566, 677 | 2,989 | 31.05 | 159, 533, 186 | 16,956,204 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1920 | 10,872 | 6, 704 | 61. 66 | 3, 645, 254, 236 | 402, 047, 385 | 32, 182, 837 | 70, 437,948 | 102, 620, 785 | 4, 168 | 38.34 | 757,220, 766 | 49, 535,306 | (2) | (2) |
| 1921 | 11, 426 | 5,209 | 45. 59 | 2, $345,423,614$ | 251, 304, 416 | 19, 037, 623 | 42, 811, 466 | 61, 849, 080 | 6,217 | 54.41 | 1, $219,503,453$ | 180, 495, 092 | ${ }^{(2)}$ | (2) |
| 1922 | 11, 853 | 6,571 | 55. 44 | 3,091, 035, 274 | 447, 225, 520 | 48, 887,019 | ${ }^{3} 1,183,727$ | 50, 070, 746 | 5,282 | 44.56 | 533,851, 774 | 76, 326, 217 | ${ }^{(2)}$ | ${ }^{2}$ (2) |
| 1923 | 12, 174 | 7,294 | 59.91 | 5, 427, 780,528 | 521,024, 836 | $60,729,137$ |  | $60,729,137$ | 4, 880 | 40.09 | 4f8, 049,639 | 70, 047, 812 | (2) | ${ }^{2}$ ) |
| 1924 | 12,778 | 7,429 | 58.14 | 4, 110, 638, 642 | 497,940, 013 | 59, 869, 257 |  | 59, 869, 257 | 5,349 | 41.86 | 624,917, 342 | 63,963, 119 | (2) | (2) |
| 1925 | 13,016 | 8, 103 | 62.26 | 6, 233, 867,508 | 762, 997, 200 | 96, 056, 344 |  | 96, 056, 344 | 4,913 | 37. 74 | $640,995,436$ | 63, 876, 038 | ${ }^{(2)}$ | (2) |
| 1925 | 13, 553 | 8,282 | 61. 11 | 6, 847, 081, 149 | 672,422, 283 | 88, 183, 330 |  | $88,183,330$ | 5,271 | 38.89 | 671, 640, 771 | 84, 481, 252 | (2) | ${ }^{(2)}$ |
| 1927 | 14, 120 | 7,953 | 56.32 | 5, 929, 511, 801 | 624, 658, 470 | 81, 971,438 |  | 81, 971, 438 | 4,873 | 34.52 | 1, 235, 427, 516 | 134, 299,345 | 1,294 | 9. 16 |
| 1928. | 14,920 | 8,655 | 58.01 | 6,998, 639, 111 | 735, 670, 950 | 85,310, 239 | ----------- | 85, 310, 239 | 4,840 | 32. 44 | 1,325, 146, 815 | 159,476,988 | 1,425 | 9.55 |

HWONNI HO SOIJSILVLS

MINNESOTA

| 1916. | 9,276 | 5,916 | 63. 78 | \$746, 083, 812 | \$205, 685, 329 | \$4, 053, 243 |  | \$4,053, 243 | 3,360 | 36. 22 | \$52, 271,961 | \$12, 209, 895 | (2) | ${ }^{(2)}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917. | 9,486 | 7,235 | 76.27 | 2,216, 876, 197 | 273, 447, 667 | 13,014,902 | \$35, 883, 368 | 48,898, 270 | 2,251 | 23. 73 | 150, 251, 711 | 18, 861, 338 | (2) | (2) |
| 1918 | 8,576 | 5.787 | 67.48 | 1, 878, 316, 708 | 138, 101,260 | 12, 384, 015 | 23, 161, 608 | 35, 545, 623 | 2,789 | 32. 52 | 102, 080, 351 | 10, 168,846 | (2) | (2) |
| 1919 | 8,588 | 5,946 | 69. 24 | 2, 053, 409, 031 | 190, 433, 359 | 15, 633, 731 | 19, 691, 572 | 35, 325, 303 | 2,642 | 30.76 | 99, 093, 959 | 11, 484, 989 | (2) | ${ }^{(2)}$ |
| 1920 | 9,315 | 5, 821 | 62.49 | 2, 233, 521, 506 | 148, 473,971 | 10, 725, 653 | 12, 612,836 | 23, 338, 489 | 3,494 | 37. 51 | 472, 701, 059 | 24,776, 907 | (2) | ${ }^{(2)}$ |
| 1921. | 9,177 | 4, 710 | 51. 32 | 1, 305, 870, 652 | 61, 611, 676 | 5,019, 706 | 3, 457,044 | 8,476,750 | 4,467 | 48. 68 | 779, 803, 329 | 68, 709,897 | (2) | (2) |
| 1922. | 10,269 | 5,547 | 54.02 | 1, 766, 095, 708 | 96, 881, 835 | 10,932,758 | ${ }^{3} 164,633$ | 11, 097, 391 | 4, 722 | 45.98 | 637, 419,520 | 38, 678, 456 | (2) | (2) |
| 1923 | 10,568 | 5,795 | 54. 84 | 1,979, 586,084 | 116, 711, 287 | 12,604, 200 |  | 12, 604, 260 | 4, 773 | 45. 16 | 465, 878,265 | 36,011, 169 | (2) | ${ }^{(2)}$ |
| 1924 | 10,800 | 5,783 | 53.55 | 2, 176, 021, 563 | 111, 844, 643 | 12, 698,035 |  | 12, 698,035 | 5,017 | 46.45 | 423, 207, 737 | 41, 333, 313 | (2) | ${ }^{(2)}$ |
| 1925 | 10, 733 | 5,999 | 55. 89 | 2, 304, 600, 335 | 131, 886, 399 | 15,796, 494 |  | 15, 796, 494 | 4,734 | 44. 11 | 389, 833, 701 | 31, 810,112 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926 | 10,965 | 5,870 | 53. 53 | 2, 245, 522,310 | 130, 211, 654 | 16, 155, 550 |  | 16, 155, 550 | 5,095 | 46. 47 | 517, 264, 077 | 31, 055, 904 | (2) | (2) |
| 1927 | 11, 101 | 5,910 | 53. 24 | 2, 499, 166, 464 | 117, 223, 824 | 14, 227, 460 |  | 14, 227, 460 | 3,693 | 33.27 | 343, 389, 569 | 36, 398, 263 | 1,498 | 13. 49 |
| 1928. | 11,302 | 6,229 | 55.11 | 2, 544, 668, 778 | 155, 636, 570 | 17,090, 924 |  | 17,090, 924 | 3,544 | 31.36 | 418,989, 837 | 28,225,755 | 1,529 | 13. 53 |
| MISSISSIPPI |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916---- | 1,653 | 1,148 | 69.45 | \$48, 355, 712 | \$11, 382, 856 | \$222, 380 |  | \$222, 380 | 505 | 30. 55 | \$11, 018, 624 | \$1, 714, 999 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917---- | 1,811 | 1, 431 | 79.02 | 183, 632, 659 | 13, 714, 159 | 743,089 | \$1, 184, 368 | 1,927,457 | 380 | 20.98 | 16, 105,509 | 1,397,359 | (2) | (2) |
| 1918..-- | 1,132 | , 872 | 77, 03 | 133, 113, 464 | 11, 244, 051 | 887, 277 | 2, 293, 064 | 3, 180, 341 | 290 | 22.97 | 18, 596,344 | 1;694,434 | (2) | (2) |
| 1919 | 1,436 | 1,177 | 81. 96 | 214, 347, 116 | 18, 702, 567 | 1,396, 154 | 2,369,006 | 3, 765, 160 | 259 | 18.04 | 16, 710,429 | 1, 277, 555 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920 | 1,573 | 1,015 | 64. 53 | 207, 688, 946 | 17, 374, 055 | 1,350, 204 | 1,930, 725 | 3, 280,929 | 558 | 35.47 | 86, 484, 733 | 7, 586, 273 | (2) | (2) |
| 1921 | 1,548 | 819 | 52.91 | 95, 826, 313 | 5, 187, 255 | 369,659 | 246, 984 | 616, 643 | 729 | 47.09 | 78, 3:88,022 | 9, 384, 206 | (2) | (2) |
| 1922 | 1,678 | 1,170 | 69.73 | 176, 232, 398 | 13, 023,355 | 1,129, 012 | 3 7,711 | 1, 136,723 | 508 | 30.27 | 37, 137, 779 | 3,690,726 | (2) | (2) |
| 1923 | 1,805 | 1,253 | 69, 42 | 220, 515, 009 | 17, 143,525 | 1,721, 120 |  | 1, 721, 120 | 552 | 30. 58 | 48, 575,559 | 4,789,735 | (2) | ${ }^{(2)}$ |
| 1924 | 1,977 | 1,305 | 66.01 | 208, 071,860 | 13, 197,415 | 1, 335, 653 |  | 1, 335,653 | 672 | 33. 99 | 67, 668, 848 | 12, 171,217 | (2) | ${ }^{(2)}$ |
| 1925 | 1,999 | 1,447 | 72.39 | 262, 517, 745 | 15, 758,775 | 1,663, 545 |  | 1, 663,545 | 552 | 27. 61 | 48, 647, 514 | 3, 797, 289 | (2) | ${ }^{(2)}$ |
| 1926 | 2,113 | 1,413 | 66.87 | 253, 964, 041 | 13, 166, 440 | 1,435, 100 |  | 1, 435, 100 | 700 | 33. 13 | 67, 587, 493 | 7, 404, 954 |  |  |
| 1927 | 2, 240 | 1,435 | 64.06 | 236, 058, 398 | 12, 175, 942 | 1,241, 953 |  | 1, 241, 953 | 674 | 30.09 | 77, 817, 013 | 7, 861,017 | 131 | 5.85 |
| 1928. | 2,432 | 1,482 | 60. 94 | 257, 632,465 | 12, 700,024 | 1, (i66, 132 |  | 1, 066, 132 | 780 | 32.07 | 80,317, 272 | $6,779,445$ | 170 | 6. 99 |
| Missouri |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 14,262 | 8,901 | 62. 41 | \$971, 129, 331 | \$222, 630, 602 | \$4, 347, 17 |  | \$4, 347, 717 | 5,361 | 37, 59 | \$117, 530, 228 | \$18, 999, 972 | ${ }^{(2)}$ |  |
| 1917 | 14,840 | 9,304 | 62.70 | 3, 058,064, 523 | 303, 219, 274 | 14,461, 262 | \$42, 990, 749 | 57, 452, 011 | 5,536 | 37. 30 | 186, 291, 251 | 18, 557, 409 | (2) | (2) |
| 1918. | 13,332 | 8,294 | 62. 21 | 3, 087.626, 983 | 258, 919, 402 | 18, 986, 868 | 84, 412,911 | 103, 309, 779 | 5, 038 | 37. 79 | 209, 591, 434 | 20, 533,855 | (2) | (2) |
| 1919.- | 12,764 | 8, 740 | 68. 47 | 3, 446, 312, 072 | 286, 507, 230 | 22, 095, 190 | 48, 833,070 | 70, 028, 260 | 4,024 | 31. 53 | 219, 719,520 | 26, 162, 252 | (2) | ${ }^{(2)}$ |
| 1920.... | 13,428 | 8,431 | 62. 79 | 3, 365, 585,313 | 226, 302, 500 | 17,770, 432 | 30, 379, 442 | 48, 149, 874 | 4,997 | 37. 21 | 814, 725, 610 | 51, 549, 622 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1921 | 13,735 | 7,338 | 53. 43 | 2, 276, 260, 673 | 129,380, 452 | 10,817,654 | 8, 806, 173 | 19, 6223,827 | 6,397 | 46. 57 | 1, 029, 103, 368 | $90,199,619$ | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 14, 190 | 8,445 | 59.51 | 3, 091, 617, 123 | 203, 959,349 | 22, 655, 905 | ${ }^{6} 471,342$ | 23, 127, 247 | 5. 745 | 40.49 | 532, 342,992 | 59, 551, 941 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923 | 14,562 | 9,018 | 61. 93 | $3,147,538,670$ | 227, 323, 356 | 25, 782, 472 |  | 25, 782,472 | 5,544 | 38.07 | 617, 221, 554 | 51, 267,986 |  | (2) |
| 1924 | 15, 139 | 8,906 | 58.83 | 3,183, 605, 164 | 225, 899, 300 | 26, 039, 340 |  | 26, 039, 340 | 6,233 | 41.17 | 616, 708,815 | 56, 248, 620 | (2) | ${ }^{(2)}$ |
| 1925 | 15, 673 | 9,372 | 59.80 | 3, 740, 522,477 | 272, 483, 866 | 33, 347, 365 |  | 33, 347, 365 | 6,301 | 40. 20 | 574, 474, 277 | 48, 706,864 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926 | 16, 145 | 9, 160 | 56.74 | 3, 783, 125,956 | 267, 510, 006 | 33, 947, 811 |  | 33, 947, 811 | 6,985 | 43. 26 | 704, 210, 651 | 51, 022, 188 | (2) | (2) |
| 1927 | 16,370 | 9,017 | 55.08 | 3, 441, 648, 553 | 239, 670,651 | 30,280, 874 |  | 30, 280, 874 | 6, 627 | 34.38 | $970,499,574$ | $66,959,935$ | 1, 726 | 10. 54 |
| 1928 | 16,751 | 9,137 | 54.55 | 3, 724, 876, 197 | 256, 780, 500 | 27,953, 085 |  | 27, 953, 085 | 5,711 | 34. 09 | 766,051, 418 | 60, 573, 083 | I, 903 | 11.36 |

2 No data available.
3 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
uly 1, 1922 . July 1, 1922.

TABLE 24.-Corporation returns-Historical comparison 1916-1928, by Stales and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

MONTANA

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  | Per |  |  |  |  |
|  |  | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | re-porting net income | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | $\begin{gathered} \text { Number } \\ \text { returns } \end{gathered}$ | re-norting no net in come | Gross income | Deficit | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Per cent |
| 1916... | 3,613 | 2,019 | 55.88 | \$107, 727, 076 | \$33, 580,309 | \$663,332 |  | \$663,332 | 1,594 | 44.12 | \$10, 635, 369 | \$3,496, 541 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917--. | 3,774 | 2,430 | 64. 39 | 235, 705, 796 | 31, 302, 667 | 1,535, 490 | \$2, 355, 826 | 3, 891,316 | 1, 344 | 35.61 | 22, 230, 448 | 3, 954, 547 | (2) | (2) |
| 1918...- | 3,804 | 2,359 | 62.01 | 312, 680, 643 | 28, 821,251 | 2, 525, 085 | 2, 938, 745 | $5,463,830$ | 1,445 | 37.99 | 50, 398, 752 | 3, 684, 462 | (2) | (2) |
| 1919 | 3,337 | 1,770 | 53. 04 | 189, 172, 30, | 14, 867,974 | 1, 123,195 | 633,625 | 1, 756,820 | 1, 565 | 46. 96 | 53, 643, 019 | 5, 996, 423 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1920. | 3, 571 | 1,586 | 44. 41 | 160,983, 049 | 11, 531, 723 | 866, 056 | 377, 915 | 1, 243, 971 | 1,985 | 55. 59 | 73, 215,438 | 13, 238,676 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921. | 3,782 | 1,183 | 31. 28 | 88, 670, 129 | 6, 104, 401 | 457,660 | 110,068 | 567, 728 | 2,599 | 68. 72 | $90,998,781$ | 14,397, 838 | ${ }^{(2)}$ | (2) |
| 1922...- | 3,922 | 1,435 | 36. ${ }^{9} 9$ | 124, 650, 846 | 9, 069, 415 | 881, 860 | ${ }^{3} 8,818$ | 890, 678 | 2,487 | 63.41 | 63, 515, 579 | 9, 111,489 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923.--- | 3,865 | 1,424 | 36.84 | 130, 684,749 | 8, 815,440 | 876, 050 |  | 876,050 | 2,441 | 63. 16 | 60, 978, 797 | 12,343, 115 | ${ }^{(2)}$ | (2) |
| 1924. | 4,028 | 1,489 | 36.97 | 146, 388, 526 | 8, 948, 562 | 841, 019 |  | 841,019 | 2,539 | 63.03 | 51, 323, 327 | 8, 765, 873 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1925-1 | 3, 907 | 1,609 | 41. 18 | 166, 311, 262 | 11, 841, 163 | 1, 196, 446 |  | 1, 196, 446 | 2, 298 | 58.82 | 50, 730, 718 | 7, 716, 215 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926. | 3,866 | 1,686 | 43. 61 | 162, 014, 998 | 13, 936,917 | 1,519,524 |  | 1,519,524 | 2,180 | 5 5. 39 | 63, 610, 932 | 6, 642, 616 | (2) | ${ }^{(2)}$ |
| 1927. | 4,020 | 1,837 | 45. 70 | 194, 574, 267 | 13, 312,092 | 1,361, 229 |  | 1,361,229 | -983 | 24.45 | 48, 014,459 | $9,342,514$ | 1,200 | 29.85 |
| 1928...- | 3, 708 | 1,933 | 52. 13 | 213, 196, 302 | 14, 643, 477 | 1, 249,331 |  | 1, 249, 331 | 960 | 25.89 | 46, 558, 230 | 5,483,184 | 815 | 21.98 |
| NEBRASKA |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916...- | 4,561 | 3,329 | 72. 99 | \$144, 812, 843 | 835, 742, 854 | \$701, 490 |  | \$701, 490 | 1,232 | 27.01 | \$10, 143, 256 | \$2, 186, 853 | $\left.{ }^{2}\right)$ |  |
| 1917. | 4, 684 | 3,885 | 82. 94 | 551, 995, 288 | 46, 189, 285 | 2, 242, 130 | \$4, 486,426 | 6,728, 556 | 1,799 | 17.06 | 30, 670, 212 | 2,809,859 | (2) | (2) |
| 1918 | 4,464 | 3,380 | 75. 72 | 616, 667, 889 | 33, 872, 984 | 2, 635, 839 | 5, 623, 711 | 8, 259, 550 | 1,084 | 24.28 | 62, 971, 373 | 4, 045, 410 | (2) | (2) |
| 1919 | 4, 510 | 3,515 | 77.94 | 813, 246, 571 | $45,160,163$ | 3,356, 164 | 5, 092, 741 | 8,448, 905 | 995 | 22.06 | 57, 433, 369 | 4, 864, 181 | (2) | ${ }^{(2)}$ |
| 1920.... | 4,873 | 3, 113 | 63.88 | 602, 409,992 | 31,690,995 | 2,495,911 | 2, 718, 130 | 5, 214, 041 | 1,760 | 36. 12 | 274, 138,657 | 21,971, 136 | (2) | $\left.{ }^{2}\right)$ |
| 1921. | 5, 092 | 2,447 | 48. 06 | 387, 099, 433 | 18, 478, 322 | 1, 473, 860 | 771, 060 | 2, 244, 920 | 2,645 | 51.94 | 274, 343, 832 | 24, 154, 666 | ${ }^{2}$ ) | ${ }^{(2)}$ |
| 1922 | 5. 102 | 2,933 | 57.49 | 521, 530, 034 | 26, 166, 141 | 2, 642, 048 | 3 3, 867 | 2,645,915 | 2,169 | 42.51 | 175, 953, 406 | 12, 068, 951 | (2) | (2) |
| 1923 | 4, 858 | 2,857 | 58.81 | 513, 943, 404 | 25, 019, 824 | 2, 555, 243 |  | 2, 555, 243 | 2,001 | 41. 19 | 183, 346,425 | 13, 204, 151 | (2) | (2) |
| 1924. | 4, 679 | 2, 896 | 61.89 | 600, 160, 239 | 26, 913, 914 | 2, 762, 866 |  | 2,762, 866 | 1,783 | 38. 11 | 127, 323, 896 | 13, 116, 117 | ${ }^{2}$ ) | $\left.{ }^{2}\right)$ |
| 1925 | 4, 583 | 2, 868 | 62.58 | 586, 991, 205 | 30, 390, 919 | 3, 317, 807 |  | 3, 317, 807 | 1,715 | 37. 42 | 129, 101, 981 | 12,537, 516 | ${ }^{(2)}$ | ${ }^{2}$ ) |
| 1926.-.- | 4, 594 | 2, 815 | 61. 28 | 607, 507, 826 | 27, 497, 556 | 3, 122, 134 |  | 3, 122, 134 | 1,779 | 38.72 | 127, 779, 028 | 10, 177, 762 |  | ${ }^{(2)}$ |
| 1927--.- | 4,716 | 2,958 | 62.72 | 667, 777, 199 | 26, 750, 144 | 2, 981, 537 |  | 2,981, 537 | 1,296 | 27.48 | 120, 555, 158 | 9, 461,626 | 462 | 9.80 |
| 1928...-- | 4, 836 | 3, 060 | 63.27 | 653, 414, 152 | 30, 623, 670 | 2, 882, 277 |  | 2, 882, 277 | 1,251 | 25.87 | 153, 126, 433 | 10, 355, 716 | 525 | 10.86 |

NEVADA

| 1916...- | 939 | 318 | 33.87 | \$14, 092, 883 | \$3,778,312 | \$75, 148 |  | \$75, 148 | 621 | 66.13 | \$7, 579, 762 | \$2,092,058 | (2) | ${ }^{(2)}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 1,051 | 398 | 37.97 | 37, 300, 647 | 3, 805, 024 | 192, 815 | $\$ 228.652$ | 431, 467 | 652 | 62.03 | 5, 894, 113 | 2, 676, 455 | (2) | (2) |
| 1918. | 440 | 206 | 45.82 | 26, 650, 807 | 2, 238, 227 | 206, 667 | 232, 308 | 438, 975 | 234 | 53.18 | 6,311, 254 | 1, 876,750 | (2) | (2) |
| 1919 | 958 | 285 | 29.75 | 41, 423, 847 | 3, 336, 250 | 245, 196 | 163,516 | 408, 712 | 673 | 70.25 | 8, 611, 488 | 2, 324,937 | (2) | ${ }^{(2)}$ |
| 1920 | 1,193 | 338 | ${ }^{28.33}$ | 29, 808,766 | 2,032, 080 | 150,371 | 82,095 | 232, 466 | 855 | 71.67 | 16, 782, 073 | 4, 881, 629 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921. | 1,244 | 274 | 22. 03 | 20, 657, 513 | 1, 332, 043 | 84, 793 | ${ }^{3} 41.841$ | 126, 634 | 970 | 77.97 | 18, 351, 356 | 4, 294, 924 | (2) | (2) |
| 1922 | 1,268 | 329 | 25.95 | 25, 260, 095 | 1, 723, 404 | 150, 011 |  | 150, 011 | 939 | 74.05 | 13, 118, 684 | 3, 666, 525 | (2) | (2) |
| 1923 | 1,155 | 337 | ${ }^{29.15}$ | 47, 703, 588 | 2, 558, 594 | 225, 107 |  | 225, 107 | 819 | 70.85 | 12, 705, 295 | 3, 293, 952 | (2) | (2) |
| 1924. | 1, 049 | 327 | 31.17 | 27, 529,225 | 1,661, 752 | 147, 158 |  | 147, 158 | 722 | 68.83 | $13,000,677$ | 3, 378, 237 | (2) | ${ }^{(2)}$ |
| 1925. | 1,029 | 351 | 34.11 | 29, 135, 333 | 2, 341, 538 | 214, 831 |  | 214, 831 | 678 | 65.89 | 13, 312, 191 | 6, 442, 370 | (2) | (2) |
| 1926 | 969 | $32{ }^{\text {i }}$ | 33.64 | 67, 878, 962 | 2, 881, 101 | 315,794 |  | 315, 794 | 643 | 66.36 | 12, 556, 851 | 3,076,990 | (2) | (2) |
| 1927 | 874 | 314 | 35.93 | 108, 218,697 | 4, 108, 708 | 486, 925 |  | 486, 925 | 253 | 28.95 | 11, 549,744 | 3, 412, 418 | 307 | 35. 12 |
| 1928... | 1,026 | 353 | 34.40 | 150, 590,445 | 6, 963, 436 | 736, 162 |  | 736, 162 | 281 | 27.39 | 10, 008, 193 | 4,601,795 | 392 | 38.21 |
| NEW HAMPSHIRE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 1,052 | 748 | 71. 10 | \$85, 002, 478 | \$14, 861, 724 | \$285,939 |  | \$285, 939 | 304 | 28.90 | \$10, 504, 791 | \$1, 383, 921 | (2) | ${ }^{(2)}$ |
| 1917. | 1,177 | 890 | 75.62 | 151, 484, 964 | 16, 319,046 | 575,915 | \$2, 423, 397 | 2,999,312 | 287 | 24.38 | 13, 146, 053 | 1,304,969 | (2) | ${ }^{(2)}$ |
| 1918. | 1,275 | 997 | 78. 20 | 402, 598, 697 | 42, 223, 546 | 3,098,857 | 14, 537, 317 | 17,636, 174 | 278 | 21.80 | 9, 138,901 | 1, 594, 443 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919 | 1,003 | 727 | 72.48 | 211, 782, 100 | 25, 505,450 | 1, 938,115 | 4, 039,089 | 5, 977, 204 | 276 | 27. 52 | 9, 189, 118 | 917, 206 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920 | 994 | 682 | 68.61 | 214, 581, 450 | 17,061, 850 | 1,332, 473 | 1,975, 486 | 3, 307, 959 | 312 | 31. 39 | 45, 528, 821 | 3, 176, 615 | ${ }^{(2)}$ | ${ }^{2}$ 2) |
| 1921. | 1,021 | 591 | 57.88 | 141, 379, 061 | 12, 712, 973 | 1, 023, 270 | 602, 606 | 1,625, 876 | 430 | 42. 12 | 83, 215, 490 | 4, 875, 557 | (2) | ${ }^{(2)}$ |
| 1922 | 1,074 | 689 | 64.15 | 143, 143, 906 | 10, 783, 131 | 1,121,984 | ${ }^{3} 17,011$ | 1, 138,995 | 385 | 35. 85 | 44, 536, 143 | 6, 404, 849 | (2) | ${ }^{(2)}$ |
| 1923 | 1,121 | 750 | 66.90 | 169,251, 270 | 12, 673, 162 | 1, 404, 078 |  | 1, 404, 078 | 371 | 33. 10 | 28, 282, 367 | 2, 515,780 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1924 | 1, 175 | 704 | 59.91 | 132, 555, 501 | 8, 535, 896 | 929, 840 |  | 929, 840 | 471 | 40.09 | 54, 283, 332 | 4,392,440 | ${ }^{(2)}$ | (2) |
| 1925. | 1, 198 | 758 | 63.27 | 144, 336, 485 | 10, 201, 622 | 1,168, 632 |  | 1, 168, 632 | 440 | 36.73 | 74, 748, 387 | 5, 780, 378 | (2) | ${ }^{(2)}$ |
| 1926 | 1,183 | 715 | 60.44 | 147, 800, 379 | 9, 293, 314 | 1,064, 656 |  | 1, 064, 655 | 468 | 39.56 | 81, 239,729 | $8,052.167$ | $\left({ }^{2}\right)$ | ${ }^{(2)}$ |
| 1927 | 1. 227 | 754 | 61.45 | 149,985, 919 | 11, 147, 514 | 1,240, 353 |  | 1, 240, 353 | 399 | 32.52 | 48, 475, 108 | 6, 099, 329 | 74 | 6.03 |
| 1928 | 1,322 | 767 | 58.02 | 153, 633, 098 | 11, 398, 167 | 1,167, 830 |  | 1, 167, 830 | 466 | 35.25 | 80, 241,087 | 11, 104, 022 | 89 | 6.73 |
| NEW JERSEY |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 9,777 | 5,750 | 58.81 | \$1, 015, 845, 736 | \$245, 706, 911 | \$4, 819, 514 |  | \$4, 819,514 | 4,027 | 41. 19 | \$85, 875, 061 | \$14, 598, 656 | (2) | ${ }^{2}$ ) |
| 1917. | 10, 112 | 6, 222 | 61. 53 | 2. 123, 440, 753 | 256, 292, 144 | 12.064, 685 | \$35, 216, 004 | 47,280, 689 | 3, 890 | 38.47 | 260, 604, 130 | 17, 573, 903 | (2) | ${ }^{(2)}$ |
| 1918---- | 8, 807 | 5, 503 | 62.48 | 2, 270, 839, 740 | 191, 018, 725 | 16,469, 206 | 43, 201, 254 | 59, 670,460 | 3, 304 | 37.52 | 287, 836, 252 | 41, 398, 289 | (2) | ${ }^{(2)}$ |
| 1919...- | 9,392 | 6,035 | 64.26 | 2,945, 528, 469 | 254, 570, 015 | 19,584, 420 | 45, 748, 068 | 6,5,332, 488 | 3,357 | 35. 74 | 507,688, 469 | 86, 090, 439 | (2) | ${ }^{(2)}$ |
| 1920...- | 9,896 | 5, 875 | 59.37 | 3,418, 065, 435 | 190,785, 595 | 14, 875, 307 | 18, 425, 813 | 33, 301, 120 | 4,021 | ${ }_{40.63}$ | 531, 960, 098 | 86, 207, 453 | ${ }^{(2)}$ | (2) |
| 1921. | 10,631 | 5, 545 | 52.16 | 2. 220, 207, 819 | 154, 208, 750 | 12,797, 533 | 13, 137, 268 | 25,934, 801 | 5,086 | 47.84 | 765, 604, 342 | 89, 970, 417 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 11,762 | 6, 892 | 58. 60 | 3,058, 162, 310 | 235, 261, 473 | 26, 890, 400 | ${ }^{3} 260,290$ | $27,150,690$ | 4.870 | 41.40 | 482, 534, 881 | 49, 644, 019 | (2) | ${ }^{(2)}$ |
| 1923. | 13, 052 | 8, 120 | 62.17 | 3,475, 688, 544 | 273, 897,476 | 31, 254, 966 |  | 31, 254, 966 | 4,942 | 37.83 | $605,263,192$ | 53, 746, 530 | ${ }^{(2)}$ | ${ }^{2}$ 2) |
| 1924. | 14, 229 | 8,580 | 60.30 | 3, 454, 552, 650 | 260, 526, 000 | 30, 688, 913 |  | 30, 6888,913 | 5,649 | 39.70 37 | $643,030,967$ $512,406,389$ | 59, 665, 611 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1925. | 15, 151 | 9, 494 | 62.66 | 3, 810, 671, 490 | 331,624,315 | 39, 208, 726 |  | 39, 208, 726 | 5,657 | 37.34 | 512, 406, 389 | 55, 326, 204 | (2) | ${ }^{(2)}$ |
| 1926. | 17,480 | 10, 413 | 59.57 | 4, 105, 186, 099 | 342, 090, 109 | 42, 830, 414 |  | 42,830,414 | 7,067 | 40.43 | 701, 614, 746 | 67,550,666 |  | ${ }^{2}$ ) |
| 1927...- | 19,143 | 10,783 | 56.33 | 4,393, 565, 625 | 349, 484, 078 | 43, 336, 568 |  | 43, 336,568 | 6,863 | 35.85 | 808, 805, 093 | 83, 001, 929 | 1,497 | 7.82 |
| 1928 | 20,509 | 11, 310 | 55.15 | 3, 607, 868, 807 | 376, 247, 302 | 41, 171, 307 |  | 41, 171,307 | 7,605 | 37.08 | 782, 487, 241 | 85, 635, 488 | 1, 594 | 7.77 |

${ }_{3}^{2}$ No data available
, 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.

Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

NEW MEXICO

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | porting net income | Gross income | Net income | Income tax | War-profits profits tax | Total tax | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | porting no net income | Gross income | Deficit | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | Per cent |
| 1916 | 979 | 474 | 48. 42 | \$38, 929, 154 | \$15, 138, 195 | \$303, 499 |  | \$303, 499 | 505 | 51.58 | \$3,782, 125 | \$1, 104, 136 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 1, 103 | 542 | 49.14 | 77, 131, 581 | 14, 592, 888 | 677, 816 | \$2, 526, 876 | 3, 204, 692 | 561 | 50.86 | 8,998, 214 | 2, 336, 330 | (2) | ${ }^{(2)}$ |
| 1918 | 965 | 558 | 57.82 | 77, 236, 222 | 6, 628, 744 | 598, 115 | 679,354 | 1, 277, 469 | 407 | 42.18 | 9,791,690 | 2,255, 275 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919 | 940 | 494 | 52.55 | 57, 550, 264 | 4, 273, 632 | 317, 342 | 259, 796 | 577, 138 | 446 | 47.45 | 17, 737, 095 | 1,956, 173 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920 | 797 | 411 | 51.57 | 49, 452, 650 | 3,985, 982 | 306, 396 | 188,992 | 495, 388 | 386 | 48.43 | 18, 251,615 | 3,447, 476 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921. | 961 | 392 | 40.79 | 39, 044, 128 | 2,177, 550 | 162,787 | 53,752 | 216, 539 | 569 | 59.21 | 34, 907, 720 | 4,707, 421 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1922 | 941 | 450 | 47. 82 | $56,515,456$ | 3, 405, 536 | 328, 121 | ${ }^{3} 1,611$ | 329, 732 | 491 | 52. 18 | 17, 333, 982 | 3, 388, 856 | (2) | (2) |
| 1923 | 953 | 424 | 44.49 | 60, 886, 898 | 2, 974, 836 | 269, 960 |  | 269, 960 | 529 | 55.51 | 13, 781, 881 | 2, 894, 045 | (2) | (2) |
| 1924. | 1, 037 | 413 | 39.83 | 48, 884, 565 | 2, 873, 952 | 270, 885 |  | 270, 885 | 624 | 60.17 | 22, 482, 884 | 3,441, 216 | ${ }^{(2)}$ | (2) |
| 1925. | 941 | 435 | 46. 23 | 54, 243, 193 | 3, 172, 807 | 311, 179 |  | 311, 179 | 506 | 53.77 | 13, 666,967 | 2, 815, 352 | (2) | ${ }^{(2)}$ |
| 1926. | 1,108 | 471 | 42.51 | 57, 107, 624 | 3,707,875 | 395, 119 |  | 395, 119 | 637 | 57. 49 | 15, 787, 116 | 3, 667, 859 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1927...- | 1,019 | 495 | 48.58 | 61, 856, 271 | 3, 998, 320 | 417, 713 |  | 417,713 | 283 | 27.77 | 16, 839, 574 | 2, 748, 105 | 241 | 23.65 |
| 1928.- | 1,103 | 541 | 49.05 | 70, 297, 472 | 4, 620,555 | 415, 303 |  | 415, 303 | 282 | 25.57 | 17, 356, 551 | 2, 221, 217 | 280 | 25. 38 |
| NEW YORK |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916. | 44, 632 | 27,777 | 62. 24 | \$8, 300, 137, 671 | \$2, 274, 661, 422 | \$44, 464, 771 |  | \$44, 464, 771 | 16,855 | 37.76 | \$662, 271, 248 | \$139, 221, 231 | ${ }^{2}$ ) | ${ }^{2}$ ) |
| 1917. | 46, 144 | 29,880 | 64. 75 | 15,974, 590, 512 | 2, 201, 153, 456 | 105, 625, 319 | \$288, 845, 332 | 394, 470, 651 | 16, 264 | 35. 25 | 1, 163, 881,359 | 139, 466, 814 | (2) | (2) |
| 1918. | 47, 535 | 27, 760 | 58.40 | 15, $945,819,327$ | 2, 153, 317, 770 | 171, 758, 980 | 635, 547, 519 | 807, 306, 499 | 19,775 | 41.60 | 1,751, 135496 | 169, 754, 770 | (2) | (2) |
| 1919. | 48, 494 | 30, 470 | 62.83 | 18, 656, 719, 065 | 2, 392, 486, 064 | 196, 187, 661 | 305, 280, 094 | 501, 467, 755 | 18, 024 | 37.17 | 1,919, 255, 589 | 193,049, 765 | (2) | ${ }^{(2)}$ |
| 1920....- | 55, 495 | 30,349 | 54. 69 | 22, 086, 479, 694 | 1, 958, 629, 723 | 167, 141, 669 | 186, 051, 015 | 353, 192, 684 | 25,146 | 45.31 | 5, 354, 318, 214 | 471, 267, 898 | (2) | ${ }^{(2)}$ |
| 1921.- | 57, 596 | 27,374 | 47. 53 | 15, 688, 883, 094 | 1, 136, 363, 439 | 100, 847, 002 | 67, 633, 509 | 168, 480, 511 | 30, 222 | 52.47 | 7,430, 255, 001 | 901, 975, 895 | ${ }^{(2)}$ | ${ }^{2}$ |
| 1922 | 64, 862 | 35, 504 | 54.74 | 18, 557, 282, 809 | 1,752, 190, 868 | 199, 683,703 | ${ }^{3} 918,447$ | 200, 602, 150 | 29,358 | 45. 26 | 4, 914, 756, 563 | 541,970, 527 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923.--- | 69, 863 | 40, 848 | 58. 47 | 22, 735, 983,853 | 2,156, 929, 895 | 248, 108, 254 |  | 248, 108, 254 | 29,015 | 41. 53 | 5, 425, 969, 275 | 537, 455, 537 | ${ }^{(2)}$ | (2) |
| 1924.... | 75, 043 | 43, 406 | 57.84 | 24, 099, 803, 322 | 2, 096, 541, 220 | 246, 109, 308 |  | 246, 109, 308 | 31,637 | 42.16 | 5, 498, 111, 329 | 520, 316, 060 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1925...- | 79,414 | 46, 838 | 58.98 | 28, 825, 904, 959 | 2, 598, 418, 524 | 322, 979, 149 |  | 322, 979, 149 | 32,576 | 41. 02 | 5, 440, 763, 958 | 455, 798,999 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926.--- | 89, 617 | 51, 424 | 57.38 | 29,722, 072, 617 | 2, 770, 885, 150 | 356, 408, 976 |  | 356, 408, 976 | 38, 193 | 42. 62 | 6, 084, 457, 728 | 517, 071, 252 | (2) | ${ }^{(2)}$ |
| 1927-..- | 96, 949 | 53, 051 | 54.72 | 31, 285, 699, 497 | 2,545, 506,995 | 324, 572, 838 |  | 324, 572, 838 | 36, 108 | 37.24 | 7,054, 364, 924 | 576, 624,818 | 7,790 | 8.04 |
| 1928.... | 103, 372 | 55, 008 | 53. 22 | 34, 937, 637, 830 | 3, 248, 916, 408 | 367, 733, 278 |  | 367, 733, 278 | 40, 062 | 38.75 | 6, 116, 344, 831 | 573, 651, 985 | 8,302 | 8.03 |



[^49]Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

OKLAHOMA

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  |  |  |  |  |  |
|  |  | of returns | $\left\|\begin{array}{c} \text { port- } \\ \text { ing } \\ \text { net in- } \\ \text { come } \end{array}\right\|$ | Gross income | Net income | Income tax | and excessprofits tax | Total tax | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | port- <br> ing no <br> net in- <br> come | Gross income | Deficit | $\begin{aligned} & \text { Number of } \\ & \text { returns } \end{aligned}$ | Per cent |
| 1916 | 7,150 | 3,431 | 47.99 | \$240, 799, 628 | \$112,338, 867 | \$2, 196, 340 |  | \$2, 196,340 | 3,719 | 52.01 | \$16, 071, 038 | \$6, 126, 976 | ${ }^{2}$ ) | ${ }^{(2)}$ |
| 1917. | 7,364 | 3,872 | 52.58 | 602, 833, 776 | 76,978, 232 | 3, 679, 908 | \$10,796, 817 | 14, 476, 725 | 3,492 | 47.42 | 54, 361,998 | 7,334, 419 | (2) | (2) |
| 1918. | 6,321 | 3,261 | 51.59 | 488, 641,109 | 37, 626, 312 | 2, 917, 199 | 7, 407, 333 | 10,324,532 | 3,060 | 48.41 | 154, 108,455 | 11, 974, 054 | (2) | ${ }^{(2)}$ |
| 1919. | 5,904 | 3,295 | 55.81 | 593, 992, 416 | 41, 622,387 | 3, 018, 767 | 5, 595, 254 | 8, 614, 021 | 2, 609 | 44.19 | 122, 333, 300 | 21,337, 279 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920. | 5,564 | 3, 604 | 53.99 | 839,249,463 | $56,880,894$ | 4,569,846 | 4, 984, 423 | 9, 554, 269 | 2,560 | 46.01 | 289, 631,316 | 26,614, 608 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921 | 5,569 | 2,301 | 41. 32 | 280, 335, 950 | 17, 720,976 | 1,329,974 | 1, 180,362 | 2,510,336 | 3,268 | 58.68 | 350, 706, 328 | 57, 665, 489 | (2) | (2) |
| 1922 | 5,750 | 2,701 | 46.97 | 520, 170, 257 | 39, 456, 544 | 3, 913, 340 | ${ }^{3} 10,913$ | 3,924, 253 | 3,049 | 53.03 | 235, 087, 086 | 47, 004, 612 | (2) | (2) |
| 1923. | 5,709 | 2,615 | 45. 80 | 441, 084, 511 | 26, 788,077 | 2, 700, 605 |  | 2, 700,605 | 3, 094 | 54. 20 | 340, 075, 520 | 54, 042, 501 | (2) | (2) |
| 1924.. | 5,729 | 2,929 | 51. 13 | 568, 663,506 | 39, 221, 970 | 3,969, 267 |  | 3,969, 267 | 2, 800 | 48.87 | 284, 286, 282 | 42,571, 798 | (2) | (2) |
| 1925. | 5,608 | 3, 141 | 56.01 | 937, 548, 903 | 73, 912, 161 | 8, 025,171 |  | $8,025,171$ | 2,467 | 43.99 | 183, 943,448 | 27, 331, 697 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1926 | 5, 835 | 3,299 | 56.54 | 915, 819, 579 | 84, 300, 599 | 10, 327, 122 |  | 10,327, 122 | 2,536 | 43.46 | 402, 180, 830 | 32, 927, 563 | (2) | (2) |
| 1927 | 6, 132 | 3,271 | 53. 35 | 804, 266, 359 | 56, 608,465 | 6, 368, 039 |  | 6, 368, 039 | 2,090 | 34. 08 | 366, 858, 341 | 45, 640, 673 |  | 12.57 |
| 1928... | 6,456 | 3,512 | 54. 40 | 975, 497, 321 | 79, 233,405 | 8, 124, 164 |  | 8, 124, 164 | 2, 177 | 33.72 | 293, 740, 414 | 36,289, 113 | 767 | 11.88 |
| OREGON |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 5,022 | 2, 108 | 41.98 | \$88, 606, 622 | \$18,732, 510 | \$357, 644 |  | \$357, 644 | 2,914 | 58.02 | \$47, 184, 563 | \$13, 477, 766 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 5,352 | 2,642 | 49.36 | 392, 174, 272 | 34, 385 , 889 | 1,633, 655 | \$4, 698, 115 | 6, 331, 770 | 2,710 | 50.64 | 51, 815,922 | 8,403, 391 | (2) | (2) |
| 1918 | 4,398 | 2,421 | 55.05 | 609, 778, 017 | 34, 694, 323 | 2, 501,848 | 9,776, 075 | 12, 277, 923 | 1,977 | 44.95 | 53, 616,292 | 8, 074,512 | (2) | (2) |
| 1919 | 4,252 | 2,260 | 53. 15 | 552,358, 559 | 48, 138,408 | 3, 148, 273 | 11,827, 809 | 14, 976,082 | 1,992 | 46.85 | 126, 701, 583 | 10, 428,383 | ${ }^{(2)}$ | (2) |
| 1920 | 4,588 | 2,236 | 48. 74 | 472, 286, 247 | 39,521, 816 | 2,941,646 | 5,561, 884 | 8, 503, 530 | 2,352 | 51. 26 | 261, 327, 802 | 23, 197, 837 | (2) | ${ }^{(2)}$ |
| 1921 | 4,840 | 1,948 | 40.25 | 286, 350, 548 | 17, 030, 724 | 1, 302, 255 | 1,066, 433 | 2,368, 688 | 2, 892 | 59.75 | 244, 782, 121 | 26, 171, 593 | (2) | (2) |
| 1922 | 5, 134 | 2,399 | 46. 73 | 407, 527, 840 | 27, 892,453 | 3,012,115 | ${ }^{3} 17,252$ | 3,029,367 | 2, 735 | 53.27 | 160, 295, 596 | 20,327, 675 | (2) | (2) |
| 1923. | 5,301 | 2,592 | 48.90 | $529,547,600$ | 35, 418, 795 | 3, 630,726 |  | 3, 630, 726 | 2, 709 | 51. 10 | 142,873,528 | 14, 470, 563 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1924 | 5,647 | 2,733 | 48.40 | 491, 451, 526 | 29, 088, 365 | 3, 106, 610 |  | 3, 106, 610 | 2,914 | 51. 60 | 153, 459,311 | 40, 856, 244 | (2) | ${ }^{(2)}$ |
| 1925. | 5,850 | 2,910 | 49. 74 | 468, 621, 795 | 28, 652,483 | 3, 153, 701 |  | 3, 153, 701 | 2,940 | 50.26 | 203, 425, 100 | 16, 873, 653 | ${ }^{(2)}$ | (2) |
| 1926 | 6, 144 | 3,003 | 48.88 | 503, 667, 032 | $26,867,008$ | 2, 994, 717 |  | 2,994, 717 | 3,141 | 51. 12 | 197, 205, 445 | 21,240,211 | (2) | (2) |
| 1927 | 6,350 | 3, 028 | 47.69 | 486, 617, 783 | 23, 694, 486 | 2, 493, 716 |  | 2, 493,716 | 2,172 | 34. 20 | 210,568,359 | 21, 736,061 | 1,150 | 18.11 |
| 1928.--- | 6,673 | 3,131 | 46.92 | 512, 331, 509 | 29, 384, 715 | 2, 736, 918 |  | 2, 736,918 | 2,232 | 33.45 | 204, 218, 681 | 18, 903, 685 | 1,310 | 19.63 |

[^50]PENNSYLVANIA


Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total lax-Continued

SOUTH DAKOTA

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  | Pe |  |  |  |  |
|  |  | $\left\lvert\, \begin{gathered} \text { Number of } \\ \text { returns } \end{gathered}\right.$ | re-porting net income | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tax | Number of returns | re-porting no net income | Gross income | Deficit | $\begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}$ | $\begin{gathered} \text { Per } \\ \text { cent } \end{gathered}$ |
| 1916 | 2,442 | 1. 744 | 71. 42 | \$29, 681, 960 | \$7, 924, 094 | \$155, 845 |  | \$155, 845 | 698 | 28. 58 | \$4, 054, 413 | \$2, 708, 153 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917 | 2. 588 | 2,172 | 83.93 | 142,036, 594 | 10, 856, 357 | 541, 203 | \$1, 239, 766 | 1,780,969 | 416 | 16.07 | 7,776, 882 | 729, 387 | (2) | (2) |
| 1918 | 2,202 | 1,732 | 78. 66 | 168, 084, 523 | 9, 704, 447 | 668, 341 | 1,332,920 | 2,001, 261 | 470 | 21. 34 | 13, 806, 555 | 850,006 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1919 | 2,337 | 1, 887 | 80.74 | 186, 871, 186 | 12,080, 876 | 755, 398 | 1, 104, 146 | 1,859, 544 | 450 | 19. 26 | 11,381,731 | 1,031,281 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920 | 2,564 | 1,571 | 61.27 | 138,806, 165 | 7,703,223 | 590, 505 | 452,506 | 1,043,011 | 993 | 38.73 | 56, 897,440 | 4,472, 331 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921. | 2,213 | 1,062 | 47.99 | 70, 492, 593 | 3, 161, 372 | 178,337 | 46,247 | 224,584 | 1,151 | 52.01 | 49, 768,976 | 4, 725, 659 | (2) | ${ }^{(2)}$ |
| 1922 | 2,813 | 1,525 | 54. 21 | 106,889, 097 | 4, 559, 006 | 312,390 | ${ }^{3} 892$ | 313, 282 | 1,288 | 45. 79 | 40, 879,966 | 3, 703, 884 | (2) | ${ }^{(2)}$ |
| 1923.. | 2,856 | 1,536 | 53.78 | 121,094, 621 | 4, 222, 579 | 296, 618 |  | 296,618 | 1,320 | 46. 22 | 39, 254, 897 | 4,062, 127 | (2) | ${ }^{(2)}$ |
| 1924 | 2,970 | 1,559 | 52.49 | 142, 824, 277 | 4, 792, 550 | 355, 445 |  | 355, 445 | 1,411 | 47.51 | 39, 971, 418 | 4, 022, 924 | (2) | ${ }^{(2)}$ |
| 1925 | 2,838 | 1,576 | 55.53 | 143, 373, 964 | 5, 257, 250 | 426, 159 |  | 426, 159 | 1,262 | 44. 47 | 35, 958, 599 | 3, 357, 254 | (2) | ${ }^{(2)}$ |
| 1926. | 2, 872 | 1,354 | 47.14 | 87, 879, 119 | 3, 436, 814 | 256, 921 |  | 256, 921 | 1,518 | 52.86 | 42, 861, 302 | 3,926, 672 | (2) | ${ }^{(2)}$ |
| 1927.... | 3,008 | 1, 665 | 55.35 | 151, 272,440 | 5, 230,326 | 387, 136 |  | 387, 136 | 764 | 23. 41 | 28, 126,956 | 2,893, 846 | 639 | 21. 24 |
| 1928.... | 2,954 | 1,712 | 57.96 | 154, 811, 018 | 6, 229,593 | 394, 344 |  | 394, 344 | 677 | 22.92 | 30, 632, 694 | 2, 336,842 | 565 | 19.12 |
| 'TENNESSEE |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916. | 4, 670 | 2,961 | 63.40 | \$230, 748, 919 | \$48, 737, 212 | \$949, 638 |  | \$949, 638 | 1,709 | 36. 60 | \$27, 629, 696 | \$5, 949, 294 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1917. | 4,714 | 3, 565 | 75.63 | 749, 234, 291 | 68,770,977 | 3,293, 257 | \$9,548, 714 | 12, 841, 971 | 1,149 | 24. 37 | 57, 948, 862 | 8, 002, 654 | (2) | (2) |
| 1918. | 4, 186 | 2,984 | 71.29 | 670, 492, 750 | 53, 465, 096 | 4, 054, 416 | 15, 054, 430 | 19, 108, 846 | 1,202 | 28. 71 | 68, 430, 383 | 5, 195, 757 | (2) | ${ }^{(2)}$ |
| 1919 | 4,392 | 3,093 | 70.42 | 775, 754, 296 | 69, 106, 207 | 5,129, 212 | 11,525,049 | 16, 654, 261 | 1,299 | 29.58 | 87, 487, 625 | 6,691,439 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1920 | 4,742 | 2, 788 | 58.79 | 760, 724, 888 | 52, 402, 287 | 3, 931, 825 | 7,751, 110 | 11, 682,935 | 1,954 | 41. 21 | 293, 074, 748 | 19, 381, 347 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1921. | 4,753 | 2, 428 | 51.08 | 502, 514, 430 | 30, 607, 384 | 2, 409, 219 | 2, 718,504 | 5, 127, 723 | 2,325 | 48.92 | 287, 488,347 | 26, 398,967 | (2) | (2) |
| 1922 | 4,906 | 3, 005 | 61. 25 | 761,684, 587 | 57, 724,465 | 6, 094, 110 | ${ }^{3} 171,657$ | 6, 265, 767 | 1,901 | 38.75 | 247, 169, 941 | 12, 750,418 | (2) | (2) |
| 1923 | 4,860 | 3, 084 | 63.46 | 838, 832,402 | 54, 321, 630 | 5,900, 220 |  | 5, 900, 220 | 1,776 | 36. 54 | 205, 544, 529 | 15,591, 285 | ${ }^{(2)}$ | (2) |
| 1924-..- | 5,100 | 3,074 | 60.27 | 859, 818, 643 | 52, 089, 336 | 5, 789, 104 |  | 5, 789, 104 | 2,026 | 39. 73 | 247, 634, 730 | 20,990, 555 | (2) | ${ }^{(2)}$ |
| 1925 | 4,801 | 3, 047 | 63.47 | 1,014, 707, 692 | 66, 906, 463 | 7,792, 719 |  | 7, 792, 719 | 1,754 | 36. 53 | 206, 591, 214 | 12, 677, 414 | (2) | (2) |
| 1926. | 4,955 | 3,047 | 61.49 | 1, 005, 290, 028 | 66, 926, 646 | $8,176,829$ |  | 8,176, 829 | 1,908 | 38. 51 | 285, 704, 624 | 17, 420, 527 |  | ${ }^{(2)}$ |
| 1927. | 5,039 | 3, 054 | 60.61 | 1, 039, 655, 956 | 61, 403,025 | 7,404, 893 |  | 7, 404, 893 | 1,577 | 31. 29 | 256, 919,530 | 18,545,018 | 408 | 8. 10 |
| 1928---- | 5,213 | 3,039 | 58.30 | 962, 457, 733 | 65, 892, 917 | 7,039,468 |  | 7,039,468 | 1,747 | 33.51 | 368, 428, 145 | 18, 068,755 | 427 | 8.19 |

HWODNI HO SOILSILVLS


TEXAS

| 1916 | 8,693 | 5, 827 | 67.03 | \$493, 174, 527 | \$123, 581, 835 | \$2, 352, 057 |  | \$2,352, 057 | 2,866 | 32.97 | \$68, 884, 266 | \$13, 119,046 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 9,039 | 6,974 | 77.15 | 1,627,958,668 | 208, 191, 837 | 10, 178,341 | \$25, 826,050 | 36, 004, 391 | 2,065 | 22.85 | 106, 577, 299 | 12,605, 058 | (2) | (2) |
| Ь1918 | 8,198 | 5,765 | 70.32 | 1, 535, 207, 947 | 124, 123, 481 | 10,638,010 | 23, 821, 579 | 34, 459,589 | 2, 433 | 29.68 | 110, 745, 238 | 13, 964,819 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| - 1919 | 8,709 | 5,957 | 68.40 | 1, 735, 819, 029 | 128, 674, 523 | 9,830, 138 | 18, 942, 179 | 28,772, 317 | 2,752 | 31.60 | 275, 867, 057 | 58, 749,641 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| ${ }^{2} 1920$ | 8,571 | 5, 183 | 60.47 | 2, 262,643, 179 | 127, 546, 820 | 10, 386,035 | 12, 878, 360 | 23, 264, 395 | 3,388 | 39.53 | 458,323, 513 | 54, 694, 678 | ${ }^{(2)}$ | (2) |
| \&\% 1921 | 9,185 | 4,739 | 51.59 | $1,168,609,034$ | 65, 392, 138 | 5, 297, 070 | 5, 180,528 | 10,477, 598 | 4,446 | 48. 41 | 904, 917, 315 | 107, 556, 513 | (2) | (2) |
| [ 1922.... | 9,591 | 5,497 | 57.31 | 1, 782, 841,378 | 94, 059, 389 | 10,050, 885 | 3 315,338 | 10,466, 223 | 4,094 | 42.69 | 523,949, 711 | 75, 424, 343 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1923...- | 10,227 | 6,273 | 61.34 | 1,713, 929, 300 | 102, 801, 770 | 11,038, 403 |  | 11, 038, 403 | 3,954 | 38.66 | 812,923, 189 | 68, 461, 272 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| ${ }_{0} 1924$ | 10,787 | 6, 815 | 63.18 | 2, 484, 325, 635 | 150, 501, 590 | 16,819, 180 |  | 16,819, 180 | 3, 972 | 36.82 | 369, 928, 707 | 50, 576, 805 | (2) | ${ }^{(2)}$ |
| 1925. | 11, 245 | 6, 890 | 61.27 | 2, 735, 808, 419 | 206, 658, 194 | 24, 862,385 |  | 24, 862, 385 | 4,355 | 38.73 | 494, 545, 064 | 45, 913,933 | (2) | (2) |
| 1926. | 11,970 | 7,253 | 60.59 | 2, 728, 745, 224 | 199, 524,527 | 24, 863, 040 |  | 24, 863, 040 | 4,717 | 39.41 | 473, 996, 335 | 52, 191, 067 | (2) | (2) |
| 1927 | 12,930 | 7,524 | 58.19 | 2,315,681,675 | 142, 338, 038 | 17,051,098 |  | 17,051,098 | 4,353 | 33.67 | 567, 895, 650 | 57, 302, 815 | 1,053 | 8. 14 |
| © 1928 | 14,238 | 8,293 | 58.25 | 2, 452, 986, 682 | 173,980, 186 | 18,441, 180 |  | 18, 441, 180 | 4,761 | 33.44 | 786, 169, 000 | 68,852, 115 | 1, 184 | 8.31 |
| UTAH |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916---- | 3,481 | 1,616 | 46.42 | \$159, 867, 110 | \$57, 600, 820 | \$1,145, 035 |  | \$1,145, 035 | 1, 865 | 53. 58 | \$14, 013, 260 | \$4, 098, 272 | (2) | ${ }^{(2)}$ |
| 1917---- | 3,545 | 1, 825 | 51. 48 | 281, 675, 954 | 49,028,217 | 2,419,567 | \$4, 930, 064 | 7,349,631 | 1,720 | 48.52 | 38, 535, 640 | 5,385, 718 | (2) | (2) |
| 1918.. | 2,542 | 1,170 | 46.03 | 183, 606, 851 | 19, 170, 237 | 1,511,308 | 4, 636, 151 | 6, 147, 459 | 1,372 | 53.97 | 38, 641,010 | 8, 184, 881 | (2) | (2) |
| 1919. | 2,872 | 1,442 | 50.21 | 304, 848, 895 | 23,992, 237 | 1,865, 686 | 2,129, 861 | 3,995,547 | 1,430 | 49.79 | 35, 455, 022 | 5, 504, 428 | (2) | (2) |
| 1920 | 3,094 | 1,420 | 45.90 | 243, 155, 625 | 15,513, 096 | 1,183, 007 | 1,324, 215 | 2, 507, 222 | 1,674 | 54. 10 | 81, 153, 204 | 11, 679, 579 | (2) | (2) |
| 1921 | 3,086 | 1,155 | 37.43 | 155, 591,907 | 8,570, 716 | 665, 038 | 354, 863 | 1,019,901 | 1,931 | 62.57 | 134, 618, 833 | 20, 997, 642 | ${ }^{(2)}$ | (2) |
| 1922. | 3, 051 | 1,349 | 44.22 | 205, 955, 204 | 16,528,900 | 1,473, 830 | ${ }^{3} 105$ | 1, 473,935 | 1,702 | 55. 78 | 81, 547, 782 | 9, 401,418 | (2) | (2) |
| 1923 | 3,045 | 1,468 | 48.21 | 257, 083, 836 | 22,517, 474 | 1, 833, 488 |  | 1, 833,488 | 1,577 | 51.79 | 65, 310, 686 | 8,137,648 | (2) | (2) |
| 1924. | 3,096 | 1,483 | 47.90 | 257, 843, 670 | 19,351, 555 | 2, 098,811 |  | 2, 098,811 | 1,613 | 52.10 | 72, 626, 178 | 7,727, 188 | (2) | (2) |
| 1925 | 3, 120 | 1, 635 | 52.40 | 273, 586, 681 | 21, 297, 449 | 2,431,578 |  | 2,431,578 | 1,485 | 47.60 | 67, 656,639 | 9, 698, 262 | (2) | (2) |
| 1926 | 3,083 | 1, 537 | 49.85 | 264,982, 816 | 18, 565,796 | 2,182, 905 |  | 2, 182,905 | 1,546 | 50.15 | 99, 779, 329 | 9, 894, 309 | (2) | ${ }^{(2)}$ |
| 1927 | 3,125 | 1,589 | 50.85 | 279, 069, 333 | 17,178, 821 | 1,951, 660 |  | 1,951, 660 | 913 | 29. 22 | 79, 432, 979 | 9, 636, 529 | 623 | 19.93 |
| 1928 | 3,508 | 1,712 | 48.80 | 290, 146, 024 | 20,363, 458 | 2, 003,533 |  | 2, 003, 533 | 932 | 26.57 | 79, 898, 391 | 8,750,964 | 864 | 24.63 |
| VERMONT |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 905 | 609 | 67. 29 | \$48, 112, 969 | \$9, 201, 351 | \$180, 639 |  | \$180, 639 | 296 | 32.71 | \$14, 046, 626 | \$1, 216, 891 | ${ }^{(2)}$ | ${ }^{2}$ ) |
| 1917...- | 936 | 719 | 76.82 | 114, 273, 705 | 12, 630,109 | 618, 321 | \$1,582, 261 | 2, 200, 582 | 217 | 23. 18 | 12, 306, 066 | 1, 527, 163 | (2) | (2) |
| 1918..-- | 736 | 518 | 70.38 | 86, 636, 298 | 9, 251, 162 | 655,451 | 2,909,256 | 3, 564, 707 | 218 | 29. 62 | 13, 568, 194 | 1,182, 666 | (2) | ${ }^{(2)}$ |
| 1919 | 751 | 561 | 74.70 | 123, 559, 138 | 12, 480, 258 | 950, 811 | 1,925, 974 | 2, 876, 785 | 190 | 25. 30 | 10, 5588,019 | 9663,854 | ${ }^{2}$ ) | (2) |
| 1920-..-- | 916 | 620 | 67.69 | 141, 844, 862 | 11, 268, 793 | 886,556 | 1,219,623 | 2, 106,179 | 296 | 32.31 | 46, 555,183 | 2,315, 356 | (2) | (2) |
| 1921-..- | 932 | 552 | 59.23 | 88, 247, 631 | 6, 313, 221 | 527, 639 | 257, 290 | 784,929 | 380 | 40.77 | 42, 431, 258 | 5, 114, 274 | (2) | (2) |
| 1922.-.- | 1,036 | 682 | 65.83 | 115, 640,788 | 9, 245, 945 | 945, 631 | 3 26, 585 | 972, 216 | 354 | 34.17 | 28, 268, 708 | 3, 626, 931 | (2) | (2) |
| 1923 | 1,038 | 755 | 72.74 | 148, 991, 248 | 12, 163,457 | 1,261, 188 |  | 1,261,188 | 283 | 27. 26 | 21, 678, 086 | 2,983, 699 | ${ }^{(2)}$ | (2) |
| 1924 | 1,060 | 683 | 64.43 | 130,936, 117 | 9, 133,396 | 1,011, 271 |  | 1, 011,271 | 377 | 35. 57 | 31, 422, 924 | 3, 774, 774 | (2) | (2) |
| 1925 | 1,088 | 708 | 65. 07 | 140, 853, 299 | 10, 237, 937 | 1, 218, 235 |  | 1, 218, 235 | 380 | 34.93 | 32, 210, 879 | 3, 469, 910 | (2) | (2) |
| 1926 | 1,096 | 699 | 63. 78 | 145, 613, 879 | 10, 429,322 | 1,230,132 |  | 1, 230,132 | 397 | 36. 22 | 45, 470, 036 | 4, 178,051 |  |  |
| 1927...- | 1,089 | 683 | 62.72 | 153, 167, 623 | 9,926, 674 | 1,164,237 |  | 1,164,237 | 348 | 31.96 | 42, 860, 893 | 5,571,051 | 58 | 5.32 |
| 1928-.-- | 1,112 | 724 | 65.11 | 156, 047, 978 | 10, 314, 266 | 1, 038, 308 |  | I, 038, 308 | 342 | 30.76 | 42, 212,001 | 4, 597,934 | 46 | 4.13 |

Table 24.-Corporation returns-Historical comparison 1916-1928, by States and Territories, showing for each year, by corporations reporting net income, those reporting no net income, and inactive corporations, the number, percentage, gross income, net income (or deficit), income and war-profits and excess-profits tax, and total tax-Continued

VIRGINIA

| Year | Total number of returns | Corporations reporting net income |  |  |  |  |  |  | Corporations reporting no net income |  |  |  | Inactive corporationsNo income data reported |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Per |  |  |  |  |  |  |  |  |  |  |  |
|  |  | $\left\|\begin{array}{c} \text { Number } \\ \text { of } \\ \text { returns } \end{array}\right\|$ | $\left\|\begin{array}{c} \text { re- } \\ \text { port- } \\ \text { ing } \\ \text { net in- } \\ \text { come } \end{array}\right\|$ | Gross income | Net income | Income tax | War-profits and excessprofits tax | Total tas | $\left\lvert\, \begin{gathered} \text { Number } \\ \text { of } \\ \text { returns } \end{gathered}\right.$ | porting no net income | Gross income | Deficit | $\begin{aligned} & \text { Number } \\ & \text { of } \\ & \text { returns } \end{aligned}$ | Per cent |
| 1916 | 5,950 | 3,457 | 58.10 | \$394, 490, 076 | \$93, 482, 931 | \$1, 709, 418 |  | \$1, 709, 418 | 2, 493 | 41.90 | \$30,635, 736 | \$6, 094, 518 | ${ }^{(2)}$ | ${ }^{(2)}$ |
| 1917. | 6,012 | 3, 863 | 64. 25 | 772, 007, 180 | 136, 977,815 | 6,911, 488 | \$12,036,892 | 18,948, 380 | 2,149 | 35. 75 | 42, 085, 121 | 5, 881, 174 | (2) | (2) |
| 1918. | 5, 009 | 3, 418 | 68. 24 | 945, 712, 725 | 107, 670, 674 | 9, 493, 967 | 21,521,013 | 31, 014, 980 | 1,591 | 31.76 | 55, 560, 881 | 6,331, 559 | (2) | (2) |
| 1919. | 5,027 | 3, 423 | 68.09 | 1,006, 281, 371 | 128, 641, 705 | 10, 654, 033 | 14, 961,342 | 25,615, 375 | 1, 604 | 31.91 | 56, 548, 136 | 11, 230, 411 | (2) | ${ }^{(2)}$ |
| 1920 | 5, 280 | 3,184 | 60.30 | 1, 052, 264, 799 | 96, 353, 038 | 7, 858,928 | 10,351, 857 | 18,210, 785 | 2,096 | 39.70 | 343, 099, 638 | 33, 006, 225 | ${ }^{2}$ | (2) |
| 1921 | 5,288 | 2,705 | 51.15 | 556, 648,697 | 54, 450, 456 | 4,781,377 | 1,614, 752 | 6, 396, 129 | 2, 583 | 48.85 | 285, 612,855 | 32, 457, 366 | (2) | ${ }^{(2)}$ |
| 1922.. | 5,643 | 3, 268 | 57.91 | 819, 287,349 | 83, 014, 730 | 9,503, 601 | ${ }^{3} 30,722$ | 9, 534, 323 | 2,375 | 42.09 | 343,026, 382 | 25, 666, 918 | (2) | (2) |
| 1923... | 5,957 | 3,711 | 62. 30 | 770, 843, 838 | 94, 500,115 | 10, 835, 110 | 30, | 10, 835, 110 | 2, 246 | 37.70 | 277, 472, 020 | 27, 636, 063 | (2) | (2) |
| 1924 - | 6,018 | 3, 675 | 61.07 | 801,547,043 | 82, 085, 981 | 9,392,478 |  | 9, 392,478 | 2,343 | 38. 93 | 320, 144, 317 | 27, 703, 922 | (2) | (2) |
| 1925 | 6,214 | 3,834 | 61. 69 | 1,043, 824, 300 | 112, 238,006 | 13, 405,461 |  | 13, 405, 461 | 2,380 | 38.31 | 215,217, 083 | 38, 639, 838 | $\left.{ }^{2}\right)$ | ${ }^{(2)}$ |
| 1926 | 6, 358 | 3, 795 | -59.69 | 1, 112,614, 207 | 135, 8588,624 | 17, 283, 674 |  | 17, 283, 674 | 2,563 | 40.31 | 202, 864, 868 | 17,389, 272 | ${ }^{(2)}$ | (2) |
| 1927. | 6,485 | 3,795 | 58. 52 | 1, 013, 814, 606 | 123, 647, 900 | 11, 770,458 |  | 15, 770, 458 | 2, 137 | 32.95 | 267, 001, 838 | 22, 530, 747 | 553 | 8.53 |
| 1928.. | 6,785 | 3, 835 | 56.52 | 1,024,668, 152 | 118, 504, 599 | 13, 106,376 |  | 13, 166, 376 | 2,337 | 34.45 | 245, 296, 073 | 18,790, 382 | 613 | 9.03 |



| 1916 | 9,908 | 4,071 | 41.09 | \$244, 505, 289 | \$53, 468, 785 | \$1,054, 032 |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1917 | 9,043 | 4,942 | 54. 65 | 851, 129,494 | 84, 300, 592 | 4, 068,514 | \$10, 074, 808 |
| 1918. | 9, 287 | 4, 369 | 47.04 | 938, 988,042 | 70, 751, 208 | 5, 403, 332 | 18,465, 981 |
| 1919 | 9.059 | 4,744 | 52.37 | 1,180, 531,957 | 96, 005, 295 | 6, 967, 780 | 17, 198, 354 |
| 1920 | 9,598 | 4,522 | 47.11 | 1, 038, 852,497 | 79, 194, 723 | 5,785, 939 | 9,533, 868 |
| 1921 | 9,701 | 3,540 | 36. 49 | 523, 402, 473 | 34, 231, 688 | 2, 580, 545 | 1,780, 207 |
| 1922 | 9, 802 | 4,327 | 44.14 | 798, 490, 613 | 59, 864, 574 | 6, 188, 460 | ${ }^{3} 6,697$ |
| 1923.- | 9,786 | 4, 884 | 49.91 | 1,045, 114, 870 | 83, 737, 488 | 8,999,412 |  |
| 1924. | 10, 095 | 4, 855 | 48.09 | 931, 289, 360 | 54, 809, 158 | 5, 850, 662 |  |
| 1925 | 10, 191 | 5, 259 | 51.61 | 1,023,072, 145 | 63, 838, 646 | 7,122, 278 |  |
| 1926 | 10,748 | 5,305 | 49. 36 | 1,024, 088,618 | 63,300, 511 | 7,285, 819 |  |
| 1927 | 10,977 | 5,355 | 48.78 | 1,056, 760, 800 | 62, 700, 449 | 7, 222, 231 |  |
| 192 | 11, 847 | 5,874 | 49.58 | 1,239, 107, 653 | 75, 391, 047 | 7,419, 216 |  |

$\$ 1,054,032$
$14,143,322$
$23,869,313$
$24,166,134$
$15,319,807$
$4,360,752$
$6,195,157$
$8,999,412$
$5,850,662$
$7,122,278$
$7,285,819$
$7,222,231$
$7,419,216$

| 5,837 | 58.91 | $\$ 65,869,379$ |
| ---: | ---: | ---: |
| 4,101 | 45.35 | $87,782,440$ |
| 4,918 | 52.96 | $129,409,422$ |
| 4,315 | 47.63 | $134,525,116$ |
| 5,076 | 52.89 | $309,800,108$ |
| 6,161 | 63.51 | $437,588,452$ |
| 5,475 | 55.86 | $282,926,916$ |
| 4,902 | 50.09 | $209,543,948$ |
| 5,240 | 51.91 | $333,041,562$ |
| 4,932 | 48.39 | $272,753,444$ |
| 5,443 | 50.64 | $365,543,094$ |
| 3,748 | 34.15 | $348,218,500$ |
| 3,799 | 32.07 | $288,353,152$ |


| \$20, 741, 050 | (2) | ${ }^{(2)}$ |
| :---: | :---: | :---: |
| 12,909,918 | (2) | (2) |
| 19, 222, 612 | (2) | ${ }^{(2)}$ |
| 16,781, 728 | (2) | ${ }^{(2)}$ |
| 38,489, 170 | (2) | ${ }^{(2)}$ |
| 51, 368,014 | (2) | ${ }^{(2)}$ |
| 31, 441, 777 | (2) | (2) |
| 26, 503,053 | (2) | (2) |
| 31, 770, 309 | (2) | (2) |
| 29,367,037 | (2) | ${ }^{(2)}$ |
| 33, 503, 266 | (2) | ${ }^{(2)}$ |
| 33, 997, 344 | 1,874 | 17.07 |
| 31, 004, 392 | 2, 174 | 18.35 |






| WISCONSIN |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1916. | 11,635 | 6, 857 | 58.93 | \$596, $722^{\text {, }} 270$ | \$132, 762, 577 | \$2,615,579 |  | \$2,615, 579 | 4,778 | 41.07 | \$43, 582, 041 | \$10, 350, 167 | ${ }^{(2)}$ | (2) |
| 1917. | 11,923 | 7,469 | 62. 64 | 1,375, 123, 233 | 149, 917,972 | 7,011,080 | \$23, 882, 370 | 30, 893, 450 | 4,454 | 37.36 | 89, 162, 361 | 8,894, 622 | (2) | (2) |
| 1918 | 10.961 | 6, 889 | 62.85 | 1, 527.975,449 | 76.642, 276 | 5, 742.959 | 55, 084, 521 | 60, 827, 480 | 4,072 | 37.15 | 95, 378. 449 | 3, 054, 148 | ${ }^{(2)}$ | (2) |
| 1919 | 10, 154 | 6,875 | 67.71 | 1,859,614,073 | 172, 213, 124 | 12, 775, 659 | 29.588, 492 | 42, 364, 151 | 3,279 | 32.29 | 108, 269,386 | 9, 049, 810 | (2) | ${ }^{(2)}$ |
| 1920 | 11, 198 | 6,972 | 62.25 | 2, 091, 835, 514 | 163,938, 038 | 12, 259,007 | 26. 128, 390 | 38, 387,397 | 4, 22 f | 37.74 | 420, 705, 087 | 39, 464, 067 | (2) | (2) |
| 1921 | 12, 142 | 6,009 | 49.49 | 1,076,943, 607 | 71, 382, 306 | 5, 702, 676 | 5, 324, 560 | 11,027, 236 | 6,133 | 50.51 | 675, 537, 462 | 80, 569,408 | (2) | (2) |
| 1922. | 12,596 | 7,127 | 56. 58 | 1, 583,975,528 | 129, 878, 747 | 14, 034, 958 | * 169,920 | 14, 234, 878 | 5,469 | 43.42 | 397, 283, 377 | 45, 799, 114 | (2) | ${ }^{(2)}$ |
| 1923. | 12,797 | 7, 881 | 61. 58 | 1,917,244, 849 | 150,217,630 | 16,386, 929 |  | 15, 386, 929 | 4,916 | 38.42 | 314, 715,621 | 37, 604,961 | (2) | ${ }^{(2)}$ |
| 1924 | 13,144 | 7,679 | 58.42 | 1,785, 866, 227 | 132, 284, 875 | 15, 113, 200 |  | $15,113,290$ | 5,465 | 41.58 | 428, 650, 822 | 36, 919,635 | (2) | (2) |
| 1925. | 13, 489 | 8, 141 | 6). 35 | 2, 159,861, 114 | 171, 192, 887 | 23, 325, 149 |  | 29.325. 149 | 5,348 | 39. 65 | 348, 366, 732 | 35,078.061 | $\left({ }^{2}\right)$ | ${ }^{(2)}$ |
| 1926 | 13, 827 | 8.253 | 59. 99 | 2.278.270,409 | 187, 043, 641 | 23, 192. 758 |  | 23, 192, 758 | 5,574 | 49.31 | 355, 777,912 | 36, 632,012 | (2) | ${ }^{(2)}$ |
| 1927. | 14. $45{ }^{5}$ | 8, ${ }^{577}$ | 59.25 | 2. 232, 947, 674 | 185. 418, 099 | 23, 117,908 |  | 23. 117,908 | 4,172 | 28.86 | 437, 507,852 | 39, 75 ¢, 032 | 1,717 | 11.88 |
| 1928. | 15,393 | 8,828 | 57.35 | 2, 347. 123, 782 | 184, 599, 354 | 2), 122, 244 |  | 21, 122, 264 | 4, 681 | 30.41 | 408, 788, 337 | 45, 955, 101 | 1,884 | 12. 24 |
| WYOMING |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| 1916 | 1,291 | 694 | 53.76 | \$28, 645, 899 | \$8, 895, 659 | \$170, 818 |  | \$170, 818 | 597 | 46. 24 | \$2, 368, 369 | \$934, 223 | ${ }^{(2)}$ | (2) |
| 1917 | 1,341 | 839 | 62.57 | 71, 527,230 | 9,785,041 | 468, 217 | \$1, 207, 464 | 1,675,681 | 502 | 37.43 | 4. 913,453 | 1, 408, 804 | (2) | (2) |
| 1918...- | 1,303 | 581 | 44. 59 | 51, 271, 114 | 6, 861, 873 | 563, 838 | 1,311, 180 | 1,875, 018 | 722 | 55.41 | 7, 163, 550 | 1, 668, 414 | (2) | (2) |
| 1919.-.-- | 1,651 | 805 | 48.76 | 72, 486,045 | 8, 039.590 | 608, 151 | 668,766 | 1,276,917 | 846 | 51.24 | 14,300,236 | $3,102,550$ | (2) | (2) |
| 1920...- | 1,707 | 706 | 41. 31 | 71, 844, 859 | 5, 652, 692 | 395, 207 | 423,127 | 818,334 | 1,001 | 58.69 | 31, 613, 368 | 9,566,011 | (2) | (2) |
| 1921. | 1,663 | 601 | 36.14 | 44, 468,657 | 3,259,804 | 234, 827 | 120,651 | 355,478 | 1, 062 | 63.86 | 30, 378,032 | 8,926, 569 | (2) | (2) |
| 1922 | 1,661 | 710 | 42.75 | 52, 324,090 | 4, 959, 118 | 463, 882 | ${ }^{3} 1,842$ | 465, 724 | 951 | 57. 25 | 21, 337,960 | 6,000, 804 | ${ }^{2}{ }^{2}$ | (2) |
| 1923. | 1,636 | 747 | 45.66 | $63,199,113$ | 5, 322, 717 | 512, 562 |  | 512, 562 | 889 | 54.34 | 28,511,679 | 5, 656, 767 | ${ }^{(2)}$ | (2) |
| 1924 | 1,527 | 761 | 49.84 | 57, 099, 988 | 4, 411,941 | 391, 311 |  | 391, 311 | 766 | 50.16 | 29, 139, 872 | 5, 329, 329 | (2) | $\left.{ }^{2}\right)$ |
| 1925. | 1,451 | 789 | 54.38 | 61, 674, 819 | 8, 187, 858 | 884, 463 |  | 884, 463 | 662 | 45.62 | 20, 467, 602 | 3, 865, 360 | (2) | (2) |
| 1926 | 1,418 | 776 | 54. 72 | 60, 932,474 | 5, 232, 669 | 533,681 |  | 533, 681 | 642 | 45.28 | 19.765, 559 | 3, 569, 376 | (2) | (2) |
| 1927-..- | 1,402 | 788 | 56.21 | 57, 921, 212 | 4, 920,111 | 491.747 | --7.-2.- | 491, 747 | 413 | 29.45 | 22, 989,750 | 3, 856, 435 | 201 | 14. 34 |
| 1928.... | 1,441 | 881 | 61. 14 | 69, 950, 788 | 5, 737, 269 | 456, 749 |  | 456,749 | 364 | 25.26 | 16,528,547 | 2,677,567 | 196 | 13.60 |

# SUMMARY OF STATUTORY CHANGES <br> IN TAX PROVISIONS AND TAX FORMS <br> FOR 1928 

## CHANGES IN THE INCOME AND PROFITS TAX LAWS AFFECTING <br> THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF INDIVIDUALS AND CORPORATIONS

## INDIVIDUALS

Tables A, B, and C show, for citizens and residents of the United States, nonresident aliens, estates and trusts, the minimum income for which income-tax returns are required, the personal exemption, credit for dependents, and tax rates under the revenue acts of 1913 to 1928, inclusive:
A. Individuals required to file returns, personal exemptions, credit for dependents, and normal tax rates under the revenue acts 1913 to 1928, inclusive.
B. Individual surtax rates under the revenue acts 1913 to 1928, inclusive.
C. Individual supplemental income-tax rates and tax credits under the revenue acts of 1917 to 1928, inclusive.

## CORPORATIONS

Table D shows, for both domestic and foreign corporations, the income and profits tax rates, exemptions, and credits:
D. Corporation income and profits tax rates, exemption, and credits under the revenue acts 1909 to 1928, inclusive. (Applicable to domestic and foreign corporations.)

## CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM ESTATE TAX RETURNS

E. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts 1916-1928, inclusive.

## INCOME-TAX FORMS

Facsimiles of the individual and corporation income-tax forms for 1928 are to be found following page 463:
1040-Individual income-tax return for net incomes from salaries or wages of more than $\$ 5,000$, or income, regardless of amount, from business, profession, rents, or sale of property.
1040A-Individual income-tax return for net incomes of not more than $\$ 5,000$ derived chiefly from salaries and wages.
1120-Corporation income-tax return.
1120 L -Life insurance company income-tax return (for companies issuing life and annuity contracts, including combined life, health, and accident insurance).
A.-Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1918-1998, inclusive

| Applicable to citizens and residents of the United States and estates and trusts |  |  |  |  |  |  |  |  |  |  | Applicable to nonresident alien individuals, ${ }^{1}$ estates, and trusts |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| $\begin{gathered} \text { Reve- } \\ \text { nue } \\ \text { act } \end{gathered}$ | Applicable to incomes for the years- | Individuals required to file returns |  |  |  | Personal exemption and credit for dependents |  |  | Net income subject to normal tax ${ }^{3}$ | Normal tax rate | Personal exemption |  | Credit for dependents | Normal tax rate ${ }^{3}$ |
|  |  | Married and living with husband or wite ${ }^{2}$ |  | Single, or married and notliving with husband or wife |  |  |  |  | Married and living with husband or wife or head of family s |  | Single, or married and not living with husband or wife ${ }^{\circ}$ |  |  |
|  |  | Net income : | Gross income regardless of amount of net income | Netincome | Gross income regardless of amount of net income | Married and living with husband or wife or head of family ${ }^{5}$ | Single, or married and not living with husband or wife ${ }^{5}$ | Credit for each dependent ${ }^{6}$ |  |  |  |  |  |
| 1913... | $\left\{\begin{array}{l} \text { Mar.1toDec. } \\ 31,1913 ; 1914 ; \\ \text { and } 1915 . \end{array}\right.$ | \$3,000 |  | \$3,000 |  | \$4,000 | \$3,000 | None. | All...---.-----------..- | Per cent 1 | None. | None. | None. | Per cent |
|  |  | 3,000 |  | 3,000 |  | 4,000 | 3,000 | None. | All. <br> First | 2 | \$4, 000 | \$3,000 | None. | 2 |
| 1917... | 1917-----...- | 2,000 |  | 1,000 |  | 2,000 | 1,000 | \$200 | $\left\{\begin{array}{l}\text { First } \$ 2,000 \ldots \ldots \\ \text { Balance over } \$ 2,000 \ldots\end{array}\right.$ | 2 4 6 | None. | None. | None. | 2 |
| 1918.-- | \|1918.-.-.-.-- | 2, 000 |  | 1,000 |  | 2,000 | 1,000 | 200 | $\left\{\begin{array}{l}\text { First } \$ 4,000 .-. . . . . . . \\ \text { Balance over } \$ 4,000\end{array}\right.$ | 6 12 | (7) | (7) | (7) | 12 |
|  | 1919, 1920.... | 2,000 |  | 1,000 |  | 2,000 | 1,000 | 200 | First \$4, 000 $\begin{aligned} & \text { Balance over } \$ 4,000 . .\end{aligned}$ | 4 <br> 8 | (7) | (7) | ${ }^{(7)}$ | 8 |
| 1921..- | 1921-1923 8--- | 2,000 | \$5, 000 | 1,000 | \$5,000 | -2,500 | 1,000 | 400 | $\left\{\begin{array}{l}\text { First } \$ 4,000 \\ \text { Balance over } \$ 4,000\end{array}\right.$ | 4 | \$1,000 | \$1,000 | None ${ }^{10}$ | 118 |
| 1924..- | 1924 | 2,500 | 5,000 | 1,000 | 5,000 | 2,500 | 1,000 | 400 | $\left\{\begin{array}{l}\text { First } \$ 4,000 \ldots \ldots \ldots \\ \text { Second } \$ 4,000 \ldots . . . . . \\ \text { Balance over } \$ 8,000\end{array}\right.$ | 2 4 6 | 1,000 | 1,000 | (10) | 116 |
| $1926{ }^{12}$ | $\left\{\begin{array}{l}1925 \ldots \ldots . . . \\ 1926 \\ 1927 \\ 19 .\end{array}\right.$ | 3,500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | $\left\{\begin{array}{l}\text { First \$4, 000 } \\ \text { Second \$4, } 000 \\ \text { Balance over \$8, } 000\end{array}\right.$ | 116 3 5 | 1,500 | 1,500 | (10) | 115 |
|  | (1928 | 3,500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | First $\$ 4,000$ Second $\$ 4,000$ Balance over $\$ 8,000 . .$. | $11 / 2$ 3 5 | 1,500 | 1,500 | (10) | 115 |
| $1928^{12}$ - | (1929.-. - . - - - | 3, 500 | 5,000 | 1,500 | 5,000 | 3,500 | 1,500 | 400 | $\left\{\begin{array}{l}\text { First } \$ 4,000 \ldots \ldots . . . . . . . \\ \text { Second } \$ 4,000 \\ \text { Balance over } \$ 8,000\end{array}\right.$ | $131 / 2$ 132 134 | 1,500 | 1,500 | (10) | 11,13 4 |

Required to file income tax returns for all income derived from sources within the United States, regardless of amount unless total tax has been paid at source. Husband and wife each to file a return unless combined income is included in joint return
${ }^{3}$ All net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax exempt on United States obligations issued after Sept. 1, 1917, is subject to normal tax.
to time as follows: o time as follows:
(a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecation of the war is included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.
(b) Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see sec. 214, revenue acts of 1924 and 1926 , and sec. 120 , revenue act of 1928 .
(c) Losses sustained in transactions entered into for profit but not connected with business or trade are not deductible for 1913 to 1915 , inclusive. For 1916 and 1917 , such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from total tax, to the extent of $121 / 2$ per cent of the loss. (See (d) N
he deduction for prior year: The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for preceding year, the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31,1920 , to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.
${ }^{5}$ No provision for head of family in revenue act of 1913. Exemption prorated for period Mar. 1 to Dec. 31, 1913
${ }^{6}$ Under 18 years of age or incapable of self-support because mentally or physically defective.
untry 8 Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924 .

8 For net incomes of $\$ 5,000$ and over, personal exemption is $\$ 2,000$.
10 For 1922 and subsequent years, if nonresident alien is resident of contiguous country (Canada or Mexico), $\$ 400$ credit for dependents allowed.
${ }^{11}$ Alien residents of contiguous countries (Canada or Mexico) on net income attributable to compensation for labor or personal services actually perfomed in the United States receive benefit of normal tax rate provided for United States citizens
ross income from all sources, exclusive of earned income from sources without the United States more 40 , 6 mon whose net income from all income from sources without the United States, exceeds their personal exemption.
${ }^{13}$ See joint resolution of Congress, No. 133, approved by the President Dec. 16, 1929, reducing rates of income tax for 1929.
B.-I navvaual surtax rates under the revenue acts $1918-19 \% 8$, inclusive

| Revenue act of 1913, applicable to incomes for period Mar. 1, 1913, to Dec. 31, 1913, and for 1914 and 1915 |  |  | Revenue act of 1916, applicable to incomes for 1916 |  |  | Revenue act of 1917, applicable to incomes for 1917 |  |  | Revenue act of 1918, applicable to incomes for 1918-19 and 1920, and revenue act of 1921, applicable to incomes for 1921 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| A mount of net income | Rate per cent | Total surtax | Amount of net income | Rate per cent | Total surtax | Amount of net income | $\begin{gathered} \text { Rate } \\ \text { per } \end{gathered}$ cent | Total surtax | Amount of net income | Rate per cent | Total surtax |
| \$20,000 to \$50,000. | 1 | \$300 | \$20,000 to \$40,000. | 1 | \$200 | \$5,000 to \$7,500. | 1 | \$25 | \$5,000 to \$6,000. | 1 | \$10 |
| \$50,000 to \$75,000.......... | 2 | 800 | \$40,000 to \$60,000.. | 2 | 600 | \$7,500 to \$10,000...............- | 2 | 75 | \$6,000 to \$8,000 | 2 | 50 |
| \$75,000 to \$100,000 | 3 | 1,550 | \$60,000 to \$80,000 | 3 | 1,200 | \$10,000 to \$12,500 | 3 | 150 | \$8,000 to \$10,000 | 3 | 110 |
| \$100,000 to \$250,000. | 4 | 7,550 | \$80,000 to \$100,000 | 4 | 2,000 | \$12,500 to \$15,000- | 4 | 250 | \$10,000 to \$12,000 | 4 | 190 |
| \$250,000 to \$500,000. | 5 | 20,050 | \$100,000 to \$150,000 | 5 | 4,500 | \$15,000 to \$20,000 .............. | 5 | 500 | \$12,000 to \$14,000 | 5 | 290 |
| O ver $\$ 500,000 . . .$. | 6 |  | \$150,000 to \$200,000 | 6 | 7,500 | \$20,000 to $\$ 40,000$-.............. | 8 | 2, 100 | \$14,000 to \$16,000 | 6 | 410 |
| - |  |  | \$200,000 to \$250,000 | 7 | 11,000 | \$40,000 to $\$ 60,000$............. | 12 | 4,500 | \$16,000 to \$18,000 | 7 | 550 |
|  |  |  | \$250,000 to \$300,000 | 8 | 15, 000 | \$60,000 to $\$ 80,000$ | 17 | 7,900 | \$18,000 to \$20,000 | 8 | 710 |
|  |  |  | \$300,000 to \$500,000- | 9 | 33, 000 | \$80,000 to $\$ 100,000$ | 22 | 12, 300 | \$20,000 to \$22,000 | 9 | 890 |
|  |  |  | \$500,000 to \$1,000,000. | 10 | 83, 000 | \$100,000 to $\$ 150,000$-......... | 27 | 25, 800 | \$22,000 to $\$ 24,000$ | 10 | 1,090 |
|  |  |  | \$1,000,000 to \$1,500,000 | 11 | 138,000 | \$150,000 to \$200,000 ........... | 31 | 41, 300 | \$24,000 to \$26,000 | 11 | 1,310 |
|  |  |  | \$1,500,000 to \$2,000,000 | 12 | 198, 000 | \$200,000 to \$250,000 | 37 | 59, 800 | \$26,000 to \$28,000 | 12 | 1, 550 |
|  |  |  | $\bigcirc$ ver $\$ 2,000,000 \ldots . .$. | 13 |  | \$250,000 to \$300,000. | 42 | 80, 800 | \$28,000 to \$30,000 | 13 | 1,810 |
|  |  |  |  |  |  | \$300,000 to \$500,000 | 46 | 172, 800 | \$30,000 to \$32,000- | 14 | 2,090 |
|  |  |  |  |  |  | \$500,000 to \$750,000 | 50 | 297, 800 | \$32,000 to \$34,000 | 15 | 2,390 |
|  |  |  |  |  |  | \$750,000 to \$1,000,000 | 55 | 435,300 | \$34,000 to \$36,000 | 16 | 2,710 |
|  |  |  |  |  |  | \$1,000,000 to \$1,500,000 | 61 | 740, 300 | \$36,000 to \$38,000 | 17 | 3,050 |
|  |  |  |  |  |  | \$1,500,000 to \$2,000,000...... | 62 | 1,050,300 | \$38,000 to \$40,000 | 18 | 3,410 |
|  |  |  |  |  |  | Over \$2,000,000 ............. | 63 |  | \$40,000 to \$42,000 | 19 | 3,790 |
|  |  |  |  |  |  |  |  |  | \$42,000 to \$44,000. | 20 | 4,190 4,610 |
|  |  |  |  |  |  |  |  |  | \$46,000 to \$48,000 | 22 | 4,610 |
|  |  |  |  | - |  |  |  |  | \$48,000 to \$50,000 | 23 | 5,510 |
|  |  |  |  |  |  |  |  |  | \$50,000 to \$52,000 | 24 | 5,990 |
|  |  |  |  |  |  |  |  |  | \$52,000 to \$54,000 | 25 | 6,490 |
|  |  |  |  |  |  |  |  |  | \$54,000 to \$56,000. | 26 | 7,010 |
|  |  |  |  |  |  |  |  |  | \$56,000 to \$58,000 | 27 | 7,550 |
|  |  |  |  |  |  |  |  |  | \$58,000 to \$60,000 | 28 | 8,110 |
|  |  |  |  |  |  |  |  |  | \$60,000 to \$62,000 | 29 | 8,690 |
|  |  |  |  |  |  |  |  |  | \$62,000 to \$64,000. | 30 | 9, 290 |
|  |  |  |  |  |  |  |  |  | \$64,000 to \$66,000. | 31 | 9,910 |
|  |  |  |  |  |  |  |  |  | \$66,000 to \$68,000 | 32 | 10, 550 |
|  |  |  |  |  |  |  |  |  | \$68,000 to \$70,000 | 33 | 11, 210 |
|  |  |  |  |  |  |  |  |  | \$70,000 to \$72,000 | 34 | 11, 890 |
|  |  |  |  |  |  |  |  |  | \$72,000 to \$74,000. | 35 | 12, 590 |



| Revenue act of 1921, applicable to incomes for 1922 and $1923{ }^{1}$ |  |  | Revenue act of 1924, applicable to incomes for 1924 |  |  | Revenue act of 1926, applicable to incomes for 1925, 1926, and 1927, and revenue act of 1928, applicable to incomes for 1928 and 1929 |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Amount of net income | Rate per cent | Total surtax | Amount of net income | Rate per cent | Total surtax | Amount of net income | Rate per cent | surtax |
| \$6,000 to \$10,000. | 1 | \$40 | \$10,000 to \$14,000. | 1 | \$40 | \$10,000 to \$14,000. | 1 | \$40 |
| \$10,000 to \$12,000. | 2 | 80 | \$14,000 to \$16,000. | 2 | 80 | \$14,000 to \$16,000 |  | 80 |
| \$12,000 to \$14,000. | 3 | 140 | \$16,000 to \$18,000. | 3 | 140 | \$16,000 to \$18,000 | 3 | 140 |
| \$14,000 to \$16,000. | 4 | 220 | \$18,000 to $\$ 20,000$ | 4 | 220 | \$18,000 to \$20,000. | 4 | $2 \pm 0$ |
| \$16,000 to \$18,000. | 5 | 320 | \$ 20,000 to $\$ 22,000$ | 5 | 320 | \$ 50,000 to \$22,000. | 5 | 320 |
| \$18,000 to \$20,000. | ${ }^{6}$ | 440 | \$22,000 to \$24,000. | 6 | 440 | \$22,000 to \$24,000. | 6 | 440 |
| \$20,000 to \$22,000. | 8 | 600 | \$24,000 to \$26,000 | 7 | 580 | \$24,000 to \$28,000. | 7 | $7 \times 0$ |
| \$22,000 to $\$ 24,000$ | 9 | 780 | \$26,000 to \$28,000. | 8 | 740 | \$28,000 to \$32,000 | 8 | 1,040 |
| \$24,000 to \$26,000. | 10 | 980 | \$28,000 to \$30,000 | 9 | 920 | \$32,000 to \$36,000. | 9 | 1,400 |
| \$26,000 to $\$ 28,000$ | 11 | 1,200 | \$ $\$ 30,000$ to $\$ 34,000$ | 10 | 1,320 | \$36,000 to \$40,060 | 10 | 1, 809 |
| \$28,000 to \$30,000. | 12 | 1,440 | \$34,000 to \$36,000 | 11 | 1,540 | \$40,000 to \$44,000. | 11 | 2,240 |
| \$30,000 to \$32,000. | 13 | 1,700 | \$36,000 to \$38,000. | 12 | 1,780 | \$44,000 to \$48,000. | 12 | 2, 720 |
| \$32,000 to $\$ 36,000$. | 15 | 2,300 | \$38,000 to \$42,000. | 13 | 2,300 | \$48,000 to \$52,000. | 13 | 3, 240 |
| \$36,000 to $\$ 38,000$ | 16 | 2, 640 | \$42,000 to \$44,000. | 14 | 2, 580 | \$52,000 to $\$ 56,000$ | 14 | 3, 800 |
| \$38,000 to \$40,000- | 17 | 2,960 | \$44,000 to \$46,000. | 15 | 2, 880 | \$56,000 to \$60,000 | 15 | 4, 400 |
| \$40,000 to \$42,000 | 18 | 3, 320 | \$46,000 to \$48,000 | 16 | 3, 200 | \$60,000 to \$64,000 | 16 | 5, 040 |
| \$42,000 to \$44,000. | 19 | 3,700 | \$48,000 to \$50,000 | 17 | 3,540 | \$64,000 to \$70,000- | 17 | 6, 000 |
| \$44,000 to \$46,000. | 20 | 4, 100 | \$50,000 to \$55,000. | 18 | 3,900 | \$70,000 to $\$ 80,000$ | 18 | 7, 860 |
| \$46,000 to \$48,000. | 21 | 4, 520 | \$52,000 to \$56,000 | 19 | 4, 660 | \$80,000 to \$100,000 | 19 | 11,660 |
| \$48,000 to \$50,000 | 22 | 4,960 | \$56,000 to $\$ 58,000$ | 20 | 5, 000 | Over $\$ 100,000 \ldots$ | 20 |  |
| \$50,000 to \$52,000 | 23 | 5, 420 | \$58,000 to \$62,000. | 21 | 5,900 |  |  |  |
| \$52,000 to \$54,000. | $\stackrel{24}{25}$ | 5,900 | \$62,000 to \$64,000 | 22 | 6,340 6800 |  |  |  |
| \$54,000 to \$56,000. | 25 26 | 6,400 6,920 | $\$ 64,000$ to $\$ 666,000$ $\$ 66,000$ to $\$ 68,000$. | 23 | 6,800 7,280 |  |  |  |
| \$58,000 to $\$ 60,000$ | 27 | 7,460 | \$68,000 to \$70,000. | 25 | 7,780 |  |  |  |
| \$60,000 to \$62,000. | 28 | 8, 020 | \$70,000 to \$74,000 | 26 | 8,820 |  |  |  |
| \$62,000 to \$64,000 | 29 | 8,600 | \$74,000 to \$76.000 | 27 | 9,360 |  |  |  |
| \$64,000 to \$66,000. | 30 | 9,200 | \$76,000 to \$80,000. | 28 | 10,480 |  |  |  |
| \$66,000 to \$68,000. | 31 | 9,820 | \$80,000 to $\$ 82,000$ | 29 | 11, 060 |  |  |  |
| \$68,000 to \$70,000 | 32 | 10,460 | \$82,000 to \$84,000. | 30 | 11,660 |  |  |  |
| \$70,000 to \$72,000 | 33 | 11, 120 | \$84,000 to \$88,000. | 31 | 12,900 |  |  |  |
| \$72,000 to \$74,000. | 34 | 11,800 | \$88,000 to $\$ 90,000$. | 32 | 13,540 |  |  |  |
| \$74.000 to $\$ 76,000$ | 35 | 12,500 | \$ $\$ 80,000$ to $\$ 92,000$ | 33 | 14, 000 |  |  |  |
| \$76,000 to \$78,000. | 36 37 | 13,220 13,960 | $\$ 92,000 \text { to } \$ 94,000 \text {. }$ $\$ 94,000 \text { to } \$ 96,000$ | 34 35 3 | 14,880 15,580 |  |  |  |
| \$80,000 to $\$ 882,000$. | 38 39 | 14,720 15,500 | $\$ 96,000$ to $\$ 100,000$ $\$ 100,000$ to $\$ 200,000$. | 36 37 | $\begin{array}{r} 17,020 \\ 54,020 \end{array}$ |  |  |  |
| \$84,000 to \$86,000.. | 40 | 16, 300 | \$200,000 to \$300,000. | 38 | 92, 020 |  |  |  |


| \$86,000 to \$88,000. | 41 | 17,120 | \$300,000 to \$500,000. | 39 | 170,020 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| \$88,000 to \$90,000 | 42 | 17,960 | Over $\$ 500,000$ | 40 |  |
| \$90,000 to $\$ 9,0,000$. | 43 | 18,800 |  |  |  |
| \$94,000 to \$96,000. | 45 | c0, 600 |  |  |  |
| \$96,000 to \$98.000 | 46 | 21, 5:0 |  |  |  |
| \$98,000 to \$100,000- | 47 48 | 22,460 46,460 |  |  |  |
| \$150,000 to \$ $\$^{2}$, 00,000 | 49 | 70,960 |  |  |  |
| Over \$200,000. | 50 |  |  |  |  |

${ }^{1}$ Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.
C.-Individual supplemental income tax rates and tax credits under the revenue acts 1917-1928, inclusive [Applicable to citizens and residents of the United States, nonresident aliens, estates and trusts]



1 Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income. This credit does not apply to nonresident aliens,
${ }^{3}$ Nonresident aliens having business with invested capital reported only that proportion of invested capital which net income from sources within the United States was of the entire net income.
4 Deduction (which, however, was not allowed nonresident aliens), $\$ 6,000$ plus an amount equal to the same percentage of invested capital for taxable year as the average
nnual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least one whole year of the pre-war period annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least one whole year of the pre-war period 8 per cent. If, during the pre-war period the individual had a deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of presentative businesses. (See sec. 210, revenue act of 1917.)
${ }^{5}$ Tax for 1923 computed under the revenue act of 1921 reduced 25 per cent by credit or refund under the revenue act of 1924.
D.-Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1928, inclusive ${ }^{1}$
[Applicable to domestic and foreign corporations]

| Revenue act | Applicable to incomes for the years- | $\begin{aligned} & \text { Ex- } \\ & \text { emp- } \\ & \text { tion } \end{aligned}$ | Income tax |  | Excess-profits tax ${ }^{3}$ |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Taxable income | Rate per cent | Credit | Amount subject to tax |  |
|  | 1909 to Feb. 28, 1913. <br> Mar. I, 1913, to 1916. Dec. 31, 1915. | $\$ 5,000$ None. None. | All net income 4 in excess of exemption. <br> All net income $\qquad$ <br> ---.-do $\qquad$ | 1 1 2 |  |  |  |
| 1917. | 1916------------- | None. None. | Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915. <br> Net income in excess of the sum ofThe excess-profits tax for the current year and | 1 | $\$ 3,000^{3}$ plus an amount equal to the same percentage of invested capital ${ }^{6}$ for the taxable year as the average annual pre-war income was of prewar invested capital (not less than 7 nor more than 9 per cent). | Net income equal to 15 per cent of invested capital less credit. <br> Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital. <br> Net income in excess of 20 per cent of | 20 25 35 |
|  |  |  | Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915. <br> Net income in excess of the sum of- | 2 | If not established during at least one whole year of the pre-war period, 8 per cent. | invested capital but not in excess of 25 per cent of invested capital. |  |
| 1917.---.-.-.-.... | 1917------...-- | None. | The excess-profits tax for the current year and <br> Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917. | 4 | If, during pre-war period, corporation had either no net income or a very small net income, or if invested capital can not be determined, same per cent as that of representative corporations. (See sec. 210, revenue act 1917.) | Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital. <br> Net income in excess of 33 per cent of invested capital | 45 60 |
| 1918. | 1918. | 2,000 | Net income in excess of the sum ofThe exemption, <br> Excess profits and war profits taxes for current year and <br> Interest on United States obligations issued after Sept. 1, 1917. | 12 | $\$ 3,000$ plus 8 per cent of the invested capital for the taxable year. ${ }^{6}$ | Net income equal to 20 per cent of invested capital less credit. <br> Net income in excess of 20 per cent of invested capital. | 30 65 |
| 1918..----.....---- | 1919 and 1920 $\ldots$ | 2,000 | Net income in excess of this sum ofThe exemption, <br> Excess-profits tax for current year, <br> Excess-profits and war-profits taxes on income from Government contracts, and <br> Interest on United States obligations issued after Sept. 1, 1917, and War Financel Corporation bonds not exempt, | 10 | Same as 1918 - | Net income equal to 20 per cent of invested capital less credit. <br> Net income in excess of 20 per cent of invested capital. | 20 40 |



For footnotes see pp. 460 and 461 .

${ }^{1}$ All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal-service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were permitted to file returns on a fiscal-year basis, other than the calendar year; except that under the act of 1921 and subsequent acts, life insurance companies were required to file on a calendar-year basis in accordance with the State laws regulating insurance companies.
${ }^{2}$ For 1918 and subsequent years foreign corporations not allowed specific exemption.

* For 1918-1921, inclusive, war-profits and excess-profits tax of foreign corporations is computed by comparison with representative corporations whose invested capital can be satisfactorily determined and which are engaged in a like or similar trade or business and similarly circumstanced. (See sec. 328 , revenue acts 1918 and 1921. )
${ }^{4}$ Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Foreign corporations report only the net income from sources within the United States. Net income has been adjusted from time to time as follows:
(a) Amortization of buildings, machinery, equipment, or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the b) Dividends of domestic corporations were entirely tax exempt for 1918 and subsequent years.
(c) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31 , 1918 , and ending prior to Jan. 1 , 1920 , for the deduction of such loss from the net income of the preceding year, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the oss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year
(d) For insurance companies see special provisions in the various revenue acts.

Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United states) the dividends or interest from which are not included in computing net ncome, and excluding inadmissible assets. (See art, 831 of Regulations 45 .) For 1917 foreign corporations reported that proportion of invested capital which net income rom source within the United States was of the entire net income. For 1918-1921, inclusive, it was not necessary for foreign corporations to report invested capital. (See note 3.)
7 If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of $\$ 3,000$ and an arpore but such amount shall in no case be less than 10 per cent of the invested capital of the tavayer for the tavable year. (See sec 311 , revenue act of 1918 ) resentative Allowed domestic corporations with net income of $\$ 25,000$ or less.

Income of insurance companies, exclusive of mutual companies other than life, taxable at $12 \frac{1}{2}$ per cent.
0 Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income

11 Same as 1919 and 192
Congress No. 133, approved by the President, Dec. 16, 1929, reducing rates of income tax for 1929
Note.-For the year 1917, there was also a tax of 10 per cent upon that portion of the total net income remaining undistributed six months after the close of the tavable year, in excess of the income actually employed in the business, or invested in obligations of the United States issued after Sept. 1 , 1917 .

For the years 1918 to 1920, a corporation that permitted an unreasonable accumulation of profits was not subject to the ordinary corporation income tax but the individual stock bolders were taxed upon their distributive shares of its net income in the same manner as the members of a partnership or a personal-service corporation.

For the years 1921 to 1923, an additional tax of 25 per cent was imposed upon the taxable net income or a corporation, where it was shown that there had been an evasion of surtax tional tax shall not apply if all the shareholders of the corporation include in their gross income their entire distributive shares, whether distributed or not, of the net income of the corporation for the taxable year.

Changes in tax laws affecting the comparability of statistical data from estate tax: returns-Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916-1928, inclusive


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[^0]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

[^1]:    1 Includes returns for income of estates or property held in trust, which are distributed by sex and family relationship of the testator or grantor. Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)
    ${ }^{2}$ Excludes separate returns of community property income of husband and wife in which the net income is under $\$ 5,600$, and joint returns of husband and wife which show net income under $\$ 10,000$. In tabulating joint returns of net income of $\$ 10,000$ and over the data are divided to represent the separate returns of the husband and wife, the net income class for each of the separate returns being one-half of the combined net income of the joint return. Returns of community property income not included under this heading are classified either under joint returns of husbands and wives, etc., or wives filing separate returns from busbands.

[^2]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (Sae pp. 1, 19-24.)

[^3]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24,)

[^4]:    1 Not available.

[^5]:    ${ }^{1}$ Not available.

[^6]:    ${ }^{1}$ Does not include number of businesses reported on Form 1040A.
    2 Does not include income from businesses reported on Form 1040 A amounting to $\$ 58,702,664$ based on sample of returns. See text page 23.

[^7]:    1 These forms follow page 463. Although it is provided that net incomes of $\$ 5,000$ and over, and income, irrespective of the amount, from business, profession, rents or profits from sale of property should be reported on Form 1040 only, taxpayers do to a limited extent use Form 1040A improperly for reporting such income.

[^8]:    a Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

    - Nontaxable. Specific exemptions exceed net income.
    ${ }^{2}$ Although the special tabulation included a summary of returns by net-income classes, these figures could not be used with precision, since the net-income figure used by the collector for classification is that shown on the face of the 1040A return and represents the net income before dividends (see Form 1040A, following p. 463), whereas the net income used in the Statistics of Income estimates is net income, including dividends.

[^9]:    ${ }^{1}$ Fiscal year returns are included. (See p. 1.)
    ${ }^{2}$ Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.
    ${ }^{3}$ :Includes special nonexpense deductions of life insurance companies. (See p. 25.)

[^10]:    ${ }^{1}$ These figures were obtained by capitalizing the tax liability of $\$ 1,184,142,142$ partly on the basis of the 12 per cent rate and partly on the basis of the $131 / 2$ per cent rate. Of this tax liability $\$ 56,396,528$, shown in fiscal year returns with some income in the calendar year 1927, was capitalized on a combination of a $131 / 2 \mathrm{per}$ cent base and a 12 per cent base, in proportion to the distribution of income over the calendar years 1927 and 1928, and $\$ 22,910,567$, representing the income tax on part year returns, was capitalized on a 12 per cent base on the assumption that practically all of the part year returns covered a period during 1928. The remainder, $\$ 1,104,835,047$, was capitalized on the 12 per cent basis. By this process of capitalization $\$ 9,855,755,789$ was obtained. Then by subtracting $\$ 9,855,755,789$ from the difference between $\$ 10,617,741,157$ and $\$ 301,146,176$, the specific credit item of $\$ 460,839,192$ was derived.

[^11]:    ${ }^{2}$ For captions under which receipts and deductions are returned by corporations, see Form 1120.

[^12]:    ${ }^{1}$ See pp. 29-30 for definition of terms.

[^13]:    ${ }^{1}$ Classes grouped to conceal net income and identity of taxpayer.

[^14]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 44:-462. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in annual report of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc.; 1916 and subsequent years tax is amount reported on returns.
    ${ }^{2}$ Includes credit of 25 per cent of tax on earned income and credit of $121 / 2$ per cent on capital net loss and excludes credit for income and profits taves paid to a foreign country or a possession of the United States and credit for income tax paid at source.
    ${ }^{3}$ Includes war excess-profits taxes of $\$ 101,249,781$ on individuals and of $\$ 103,887,984$ on partnerships.
    ${ }^{4} 25$ per cent reduction provided for in section 1200 (a) of revenue act of 1924.

[^15]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462.
    ${ }^{2}$ Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

[^16]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

[^17]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated, based on sample for years prior to 1928 . For 1928, partly talulated and partly estimated on basis of sample. (See pp. 1, 19-24.)

[^18]:    See footnotes at end of table

[^19]:    ${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. 1909-1915 includes, to a limited extent, additions made by audit and delinquent returns filed. Fiscal year returns are included. Amounts shown for 1913-1915, inclusive, are receipts for fiscal year ended June 30, immediately following, as shown in an nual reports of Commissioner of Internal Revenue, which receipts include fines, penalties, additional assessments, etc., 1916 and subsequent years; tax is amount reported on returns.
    ${ }_{2}$ Includes excise tax, $\$ 10,671,077$, act of Aug. 5, 1909.
    ${ }^{3}$ On net income earned from July 1 to Dec. 31, 1921, reported on fiscal year returns whose accounting period terminated prior to July $1,1922$.

[^20]:    ${ }^{1}$ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 449-462. Fiscal year returns are included. Returns showing no net income were not distributed prior to 1925.

[^21]:    ${ }^{1}$ Limited to 25 per cent of the total tax after the eflectice date of the revenue act of 1924 (June 2, 1924 and prior to effective date of revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

[^22]:    - Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. see pp. 1, 19-24.)
    : Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
    'Alaska included in the State of Washington.

[^23]:    ${ }^{3}$ Alaska included in the State of Washington.

[^24]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See p.1.) The estimated and tabulated data for this table for these net income classes are shown separately on pp. 19-24.
    Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior years are not deducted.
    ${ }^{3}$ Nontaxable. Specific exemptions exceed net income.

[^25]:    3 Nontaxable. Specific exemptions exceed aet income.

[^26]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

[^27]:    ${ }^{2}$ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[^28]:    ${ }^{1}$ Data for retarns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample (See pp. 1, 19-24.) Includes returns for estates or property held in trust, which are distributed by ser and family relationship of testator or grantor.
    2 Capital net gain from sale of assets held more than 2 years is incuded in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
    ${ }^{8}$ Alaska included in the State of Washington.

[^29]:    ${ }^{2}$ Capital net gain from sale of assets held more than 2 years is included in net ineome, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
    ${ }^{3}$ Alaska included in the State of Washington.

[^30]:    ${ }^{1}$ Data for returns of net income under $\$ 5,000$ partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.) Includes returns for income of estates or property held in trust, which are distributed by ser and family relationship of the testator or grantor.
    2 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.
    a Nontaxable. Specific exemptions exceed net income.
    ${ }^{4}$ Classes grouped to conceal net income and identity of taxpayer.

[^31]:    2 Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

    3 Nontaxable. Specific exemptions exceed net income.
    1 Classes grouped to conceal net income and identity of taxpayer.
    ${ }^{5}$ See footnote 2 on page 5 .

[^32]:    ${ }^{2}$ Alaska included in the State of Washington
    ${ }^{3}$ Capital net gain from sale of assets held more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.

[^33]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)
    8 Included in the State of Washington.

[^34]:    ${ }_{1}$ Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 14-24.)

[^35]:    1 Ohanges in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928 . For 1928 , partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

[^36]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

[^37]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See pp. 1, 19-24.)

[^38]:    : Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabufated, partly estimated on basis of sample. (See PP. 1, 19-24.)

[^39]:    Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp. 449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928 , partly tabulated, partly estimated on basis of sample. (See $\mathrm{pp}, 1,19-24$.

[^40]:    1 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of individuals are summarized on pp.449-462. Data for returns of net income under $\$ 5,000$ estimated on basis of sample for years prior to 1928. For 1928, partly tabulated, partly estimated on basis of sample. (See

[^41]:    ${ }^{1}$ Fiscal and fractional (part year) returns are included. (See p. 1.)
    ${ }^{2}$ Gross income corresponds to total income as reported on the face of the return plus the cost of goods sold.

[^42]:    1 Cash and stock of capital stock life insurance companies are not included.

[^43]:    ' Fiscal and fractional (part year) returns are included, (See p. 1.) a N. e. s., not elsewhere specified. 3 See footnote on p. 340 for corrected figures for 1927.

[^44]:    2 Changes in the revenue acts affecting the comparability of statistical data from income-tax returns of corporations are summarized on pp. 449-462. Fiscal and fractional (part ${ }_{3}^{\text {year) }} \underset{ }{\text { returns are included. }}$ States grouped to conceal identity of taxpayer.

[^45]:    1 The inaccuracies were due to mechanical difficulties arising out of the use of tabulating equipment with too limited capacity that has since been replaced.

[^46]:    2 Difference between "gross sales" and "cost of goods sold" shown under statutory deductions

[^47]:    ${ }_{2}$ No data available

[^48]:    2 No data available.
    3 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 . July 1, 1922.

[^49]:    茴
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[^51]:    ${ }^{1}$ Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926, the effective period of the gift tax law 4.01 p . m. June 2, 1924, to Jan. 1, 1926. (T. D. 4156; Supreme Court decision, Untermyer v. Anderson, 276 U. S. 440.)

