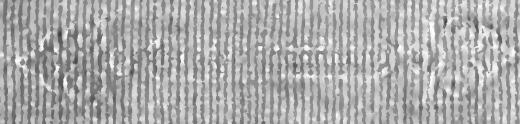
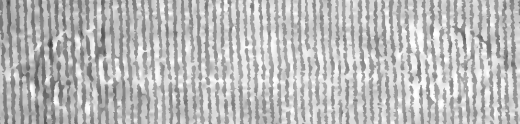


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TREASURY DEPARTMENT  
UNITED STATES INTERNAL REVENUE

# Statistics of Income



Compiled from the Returns for 1916  
under the direction of the  
COMMISSIONER OF INTERNAL REVENUE



WASHINGTON  
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1918



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# STATISTICS OF INCOME.

Compiled from the Returns for 1916.

TREASURY DEPARTMENT,  
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,  
Washington, D. C., June 1, 1918.

HON. W. G. McADOO,  
*Secretary of the Treasury.*

SIR: I have the honor to submit herewith for publication a report entitled "Statistics of Income" as compiled from the returns of personal and corporate income filed with the Treasury Department for the year ended December 31, 1916. This publication is in compliance with section 21 of the act of Congress approved September 8, 1916, which provides:

That the preparation and publication of statistics reasonably available with respect to the operation of the income-tax law and containing classifications of taxpayers and of income, the amounts allowed as deductions and exemptions, and any other facts deemed pertinent and valuable shall be made annually by the Commissioner of Internal Revenue, with the approval of the Secretary of the Treasury.

## PERSONAL INCOME-TAX RETURNS.

In the calendar year ended December 31, 1916, personal returns in the number of 437,036 were filed, showing an aggregate net income of \$6,298,577,620, income tax (normal and additional) amounting to \$173,386,694, an average tax of \$396.73 and an average tax rate of 2.75 per cent of the aggregate net income.

### INCOME CLASS DISTRIBUTION (PERSONAL RETURNS).

These returns may be surveyed from the standpoint of class distribution, occupational distribution, returns by States, and source, i. e., whether derived from personal service or property. The following table classifies or distributes the number of returns filed, the net income returned, and the total tax shown, according to the size of the income or the amount returned.

*Cumulative percentage of personal returns by income classes—Extract from Table 2.*

| Income classes.                       | Cumulative percentage of returns filed. | Cumulative percentage of net income returned. | Cumulative percentage of tax, normal and additional. |
|---------------------------------------|---|---|--|
| \$3,000 to \$10,000 .....             | 71.659                                  | 26.385  | 4.081  |
| \$3,000 to \$25,000 .....             | 90.495                                  | 45.992  | 10.793   |
| \$3,000 to \$30,000 .....             | 92.371                                  | 49.500  | 12.334   |
| \$3,000 to \$90,000 .....             | 98.206                                  | 68.903  | 25.244   |
| \$3,000 to \$100,000 .....            | 98.456                                  | 70.528  | 26.885   |
| \$3,000 to \$150,000 .....            | 99.131                                  | 76.202  | 34.050   |
| \$3,000 to \$300,000 .....            | 99.698                                  | 84.233  | 47.896   |
| \$3,000 to \$500,000 .....            | 99.864                                  | 88.551  | 58.250   |
| \$3,000 to \$2,000,000 .....          | 99.985                                  | 95.626  | 81.138   |
| \$3,000 to \$5,000,000 .....          | 99.998                                  | 98.367  | 92.344   |
| \$3,000 to \$5,000,000 and over ..... | 100.00                                  | 100.00  | 100.00   |

From the preceding table it appears that more than one-fourth (26.38 per cent) of the total net income reported was returned by persons with incomes of from \$3,000 to \$10,000, nearly one-half (49.5 per cent) by those with incomes of from \$3,000 to \$30,000, and more than three-fourths (76.2 per cent) by those with incomes of less than \$150,000. While 98.5 per cent of the total number of returns filed represented incomes of less than \$100,000, the 1½ per cent, representing incomes of \$100,000 or more, reported nearly one-third of the total net income and nearly three-fourths of the total tax.

#### EXEMPTIONS FROM NORMAL TAX (PERSONAL RETURNS).

While the total net income reported in the personal returns amounted in the year 1916 to \$6,298,577.620, only about 40 per cent of this amount was subject to the normal tax. Specific exemptions of \$3,000 and \$4,000 were allowed to single and married persons or heads of families, respectively, and 25 per cent of the total net income was exempted under this head. Dividends, moreover, were not subject to the normal tax, and in 1916 dividends represented 33.92 per cent of the total net income returned.

*Total net income of personal returns—the amount exempted from normal tax, the net income subject to normal tax, and corresponding percentages.*

| Distribution.  | Exemptions and net income. | Per cent of total net income exempted. |
|--|----------------------------|--|
| Personal exemption.....  | \$1,643,310,000            | .....                                  |
| Less (class \$3,000-\$4,000 exemptions exceed net income)..... | 53,228,895                 | .....                                  |
| Net personal exemption.....                                    | 1,590,081,105              | 25.24                                  |
| Dividends.....   | 2,136,408,625              | 33.92                                  |
| Total exemptions.....  | 3,726,549,730              | 59.16                                  |
| Net income subject to normal tax.....                          | 2,572,027,890              | 40.84                                  |
| Total net income returned.....                                 | 6,298,577,620              | 100.00                                 |

#### CLASSIFICATION BY SEX AND CONJUGAL CONDITION (PERSONAL RETURNS).

It is not possible to classify taxpayers accurately by sex and conjugal conditions, owing to the fact that 81.25 per cent of the returns are made by heads of families including joint returns of husband and wife. However, it is possible to show separately the returns made by married women and to classify by sex the taxpayers who were not heads of families. The significant facts in this connection which it is possible to derive from the returns are set forth in the two summary tables immediately following:

*Distribution of incomes by sex and conjugal condition—Summary from Tables 3 and 4.*

| Distribution.   | Number of returns. | Per cent of total returns. | Net income.     | Per cent of total net income. |
|---|--------------------|----------------------------|-----------------|-------------------------------|
| Heads of families, including joint returns of husband and wife..... | 355,107            | 81.25                      | \$1,934,804,725 | 78.35                         |
| Married women making returns separate from husbands.....            | 7,635              | 1.75                       | 193,482,535     | 3.07                          |
| All other:  |                    |                            |                 |                               |
| Male.....   | 47,461             | 10.86                      | 755,531,225     | 12.00                         |
| Female.....   | 26,833             | 6.14                       | 414,759,135     | 6.58                          |
| Total.....  | 437,036            | 100.00                     | 6,298,577,620   | 100.00                        |

*Amount of taxes by sex and conjugal condition.*

| Distribution.   | Tax (normal and additional). | Per cent of total tax. |
|---|------------------------------|------------------------|
| Heads of families, including joint returns of husband and wife..... | \$131,992,642                | 76.13                  |
| Married women making returns separate from husbands.....            | 6,267,902                    | 3.61                   |
| All other:  |                              |                        |
| Male.....   | 25,403,761                   | 14.65                  |
| Female.....   | 9,722,389                    | 5.61                   |
| Total.....  | 173,386,694                  | 100.00                 |

## DISTRIBUTION OF INCOMES BY OCCUPATION (PERSONAL RETURNS).

The following table shows for 22 selected occupations, what proportion of the persons engaged in such occupations made returns in 1916. The occupations selected for this comparison are those in which a relatively small proportion of minors are employed.

*Number of returns filed for 1916, by certain occupations, compared with the total number of persons engaged in such occupations, as of the census of 1910.*

| Occupations.  | Number of returns filed in 1916. | Number of persons as per census of 1910. | Per cent filing returns. |
|---|----------------------------------|--|--------------------------|
| Architects.....   | 1,419                            | 16,613                                   | 8.54                     |
| Authors, editors, reporters, etc.....   | 2,529                            | 38,750                                   | 6.53                     |
| Clergymen.....  | 1,671                            | 118,018                                  | 1.42                     |
| Engineers—Civil, mining, etc.....   | 6,628                            | 58,963                                   | 11.24                    |
| Lawyers and judges.....   | 21,273                           | 112,149                                  | 18.97                    |
| Medical profession—Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... | 20,348                           | 291,942                                  | 6.97                     |
| Public service—Civil.....   | 2,992                            | 32,138                                   | 7.8                      |
| Public service—Military.....  | 3,459                            | 77,133                                   | 7.08                     |
| Theatrical profession—Actors, singers, musicians, etc.....  | 914                              | 197,607                                  | .55                      |
| Teachers—From kindergarten to university; also school and college officials.....                        | 2,919                            | 614,905                                  | .47                      |
| Agriculturists—Farmers, stock raisers, orchardists, etc.....  | 14,407                           | 6,047,615                                | .24                      |
| Real-estate brokers—Agents and salesmen.....  | 6,146                            | 125,862                                  | 4.88                     |
| Stock and bond brokers.....   | 2,839                            | 13,729                                   | 20.68                    |
| Brokers—All other.....  | 7,479                            | 36,016                                   | 20.77                    |
| Commercial travelers.....   | 12,274                           | 268,522                                  | 4.57                     |
| Insurance agents and solicitors.....  | 7,243                            | 88,463                                   | 8.19                     |
| Lumbermen.....  | 1,319                            | 12,263                                   | 10.76                    |
| Manufacturers.....  | 23,631                           | 235,107                                  | 10.05                    |
| Merchants and dealers—Storekeepers, jobbers, commission merchants, etc.....                             | 54,393                           | 1,246,077                                | 4.36                     |
| Mine owners and mine operators.....   | 2,554                            | 14,287                                   | 17.88                    |
| Saloon keepers.....   | 1,311                            | 68,215                                   | 1.92                     |
| Theatrical business—Owners, managers, etc.....  | 11                               | 31,418                                   | 2.58                     |
| All other business.....   | 18,605                           | 101,868                                  | 18.26                    |

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

It has been possible to measure in a rough way the relative importance of incomes derived, respectively, from personal service, business, and property. Under personal service have been classified incomes and salaries, professions and vocations. Partnership gains and profits of all kinds have been included in the class devoted to business pursuits. On the other hand, rents, royalties, interest income reported by fiduciaries, income from foreign sources, and dividends have been classified as "income from property." The

comparisons have been based upon gross income, inasmuch as it is not possible accurately to allocate the various deductions to their correct places in such a classification.

*Comparison of incomes from personal service, business, and property—Summary of Table 7.*

| Distribution.   | Gross income.   | Per cent of total gross income. |
|---|-----------------|---------------------------------|
| Income from personal service:                                     |                 |                                 |
| Salaries.....   | \$1,478,346,372 | 17.70                           |
| Professions and vocation.....                                     | 372,930,404     | 4.47                            |
| Total income from personal service.....                           | 1,851,276,776   | 22.17                           |
| Income from business:   |                 |                                 |
| Business, trade, commerce, and partnership gains and profits..... | 2,637,474,520   | 31.59                           |
| Total income from personal service and business.....              | 4,488,751,296   | 53.76                           |
| Income from property:   |                 |                                 |
| Rents.....  | 601,919,604     | 7.21                            |
| Interest on notes, bonds, mortgages, etc.....                     | 667,566,376     | 7.99                            |
| Fiduciaries.....  | 379,795,249     | 4.55                            |
| Royalties.....  | 41,883,053      | .50                             |
| Income from foreign sources.....                                  | 33,517,780      | .40                             |
| Dividends.....  | 2,136,468,625   | 25.59                           |
| Total income from property.....                                   | 3,861,150,687   | 46.24                           |
| Total gross income.....   | 8,349,901,983   | 100.00                          |
| Less general deductions.....                                      | 2,051,324,363   | 24.57                           |
| Total net income.....   | 6,298,577,620   | 75.43                           |

From the above table it appears that more than one-half of the gross income in 1916 was derived from service and business. If it had been possible to classify the deductions, a different proportion might have been obtained for net income. However, it is probable that even if the deductions could be taken into account, income from service and business would not be markedly different in importance from property income as that term has been here interpreted. The outstanding feature of the table is found in the great importance of salaries, dividends, and business profits. These three classes account for practically three-fourths of the gross income returned.

#### INCOMES FROM PERSONAL SERVICE AND BUSINESS, AND FROM PROPERTY BY INCOME CLASSES (PERSONAL RETURNS).

In the following table the relations to the gross income of income from service and business, income from property, general deductions, and total net income, are separately shown for each income class. It will be noted that the proportion of property income steadily rises as the income itself becomes larger. It will also be noted that the deductions are relatively greater in the smaller incomes than in the larger incomes. In the highest group containing incomes of \$2,000,000 and over, nearly 92 per cent of the gross income was subjected to tax, the deductions representing only a little more than 8 per cent of the gross amount returned.

*Income from personal service and business, compared with income from property, by income classes—Summary of Table 7.*

| Income classes.                      | Income from personal service and business. | Per cent of gross income. | Income from property. | Per cent of gross income. | Total gross income. |
|--------------------------------------|--|---------------------------|-----------------------|---------------------------|---------------------|
| \$3,000 to \$4,000 . . . . .         | \$349, 110, 533                            | 71. 78                    | \$137, 227, 739       | 28. 22                    | \$486, 338, 272     |
| \$4,000 to \$5,000 . . . . .         | 354, 406, 462                              | 75. 42                    | 115, 484, 763         | 24. 58                    | 469, 891, 225       |
| \$5,000 to \$10,000 . . . . .        | 1, 048, 270, 762                           | 68. 98                    | 471, 393, 920         | 31. 02                    | 1, 519, 664, 682    |
| \$10,000 to \$20,000 . . . . .       | 777, 246, 831                              | 58. 29                    | 556, 212, 245         | 41. 71                    | 1, 333, 459, 076    |
| \$20,000 to \$40,000 . . . . .       | 570, 900, 233                              | 50. 64                    | 556, 523, 904         | 49. 36                    | 1, 127, 424, 137    |
| \$40,000 to \$60,000 . . . . .       | 256, 146, 453                              | 45. 39                    | 308, 225, 065         | 54. 61                    | 564, 371, 518       |
| \$60,000 to \$80,000 . . . . .       | 175, 855, 806                              | 46. 15                    | 205, 211, 881         | 53. 85                    | 381, 067, 687       |
| \$80,000 to \$100,000 . . . . .      | 117, 400, 995                              | 42. 11                    | 161, 403, 036         | 57. 89                    | 278, 804, 031       |
| \$100,000 to \$150,000 . . . . .     | 189, 969, 289                              | 44. 06                    | 241, 197, 375         | 55. 94                    | 431, 166, 664       |
| \$150,000 to \$200,000 . . . . .     | 111, 525, 897                              | 40. 82                    | 161, 710, 305         | 59. 18                    | 273, 236, 202       |
| \$200,000 to \$250,000 . . . . .     | 79, 510, 104                               | 41. 60                    | 111, 537, 344         | 58. 40                    | 191, 047, 448       |
| \$250,000 to \$300,000 . . . . .     | 52, 137, 641                               | 37. 10                    | 88, 408, 519          | 62. 90                    | 140, 546, 160       |
| \$300,000 to \$500,000 . . . . .     | 136, 375, 361                              | 41. 82                    | 189, 699, 980         | 58. 18                    | 326, 075, 341       |
| \$500,000 to \$1,000,000 . . . . .   | 107, 678, 309                              | 35. 02                    | 199, 836, 614         | 64. 98                    | 307, 514, 923       |
| \$1,000,000 to \$1,500,000 . . . . . | 51, 105, 706                               | 37. 11                    | 86, 625, 834          | 62. 89                    | 137, 731, 540       |
| \$1,500,000 to \$2,000,000 . . . . . | 25, 416, 465                               | 31. 10                    | 56, 301, 500          | 68. 90                    | 81, 717, 965        |
| \$2,000,000 and over . . . . .       | 85, 694, 449                               | 28. 58                    | 214, 150, 663         | 71. 42                    | 299, 845, 112       |
| Grand total . . . . .                | 4, 488, 751, 296                           | 53. 76                    | 3, 861, 150, 687      | 46. 24                    | 8, 349, 901, 983    |

| Income classes.                      | General deductions. | Per cent of gross income. | Total net income. | Per cent of gross income. |
|--------------------------------------|---------------------|---------------------------|-------------------|---------------------------|
| \$3,000 to \$4,000 . . . . .         | \$184, 713, 544     | 37. 98                    | \$301, 624, 728   | 62. 02                    |
| \$4,000 to \$5,000 . . . . .         | 146, 846, 938       | 31. 25                    | 323, 044, 287     | 68. 75                    |
| \$5,000 to \$10,000 . . . . .        | 482, 416, 705       | 31. 74                    | 1, 037, 247, 977  | 68. 26                    |
| \$10,000 to \$20,000 . . . . .       | 389, 340, 865       | 29. 20                    | 944, 118, 211     | 70. 80                    |
| \$20,000 to \$40,000 . . . . .       | 265, 342, 165       | 23. 54                    | 862, 081, 972     | 76. 46                    |
| \$40,000 to \$60,000 . . . . .       | 114, 105, 025       | 20. 22                    | 450, 266, 493     | 79. 78                    |
| \$60,000 to \$80,000 . . . . .       | 80, 981, 343        | 21. 25                    | 300, 086, 344     | 78. 75                    |
| \$80,000 to \$100,000 . . . . .      | 54, 884, 133        | 19. 69                    | 223, 919, 898     | 80. 31                    |
| \$100,000 to \$150,000 . . . . .     | 73, 811, 346        | 17. 12                    | 357, 355, 318     | 82. 88                    |
| \$150,000 to \$200,000 . . . . .     | 49, 686, 117        | 18. 18                    | 223, 550, 085     | 81. 82                    |
| \$200,000 to \$250,000 . . . . .     | 27, 268, 314        | 14. 27                    | 163, 779, 134     | 85. 73                    |
| \$250,000 to \$300,000 . . . . .     | 22, 015, 973        | 15. 66                    | 118, 530, 187     | 84. 34                    |
| \$300,000 to \$500,000 . . . . .     | 54, 137, 324        | 16. 60                    | 271, 938, 017     | 83. 40                    |
| \$500,000 to \$1,000,000 . . . . .   | 50, 743, 598        | 16. 50                    | 256, 771, 325     | 83. 50                    |
| \$1,000,000 to \$1,500,000 . . . . . | 20, 411, 719        | 14. 82                    | 117, 319, 821     | 85. 18                    |
| \$1,500,000 to \$2,000,000 . . . . . | 10, 252, 766        | 12. 55                    | 71, 465, 199      | 87. 45                    |
| \$2,000,000 and over . . . . .       | 24, 366, 488        | 8. 13                     | 275, 478, 624     | 91. 87                    |
| Grand total . . . . .                | 2, 051, 324, 363    | 24. 57                    | 6, 298, 577, 620  | 75. 43                    |

TAX WITHHELD AT SOURCE (PERSONAL RETURNS).

Figures showing the amount and importance of the tax withheld at source by banks and other withholding agents, under the provisions of the law of September 8, 1916, are shown in Table 8. The withholding requirement affected only the normal tax. The total tax withheld at the source was \$8,904,572. This constituted 17.31 per cent of the normal tax (\$51,440,558) and 5.14 per cent of the total tax, normal and additional, amounting to \$173,386,694.

CORPORATE INCOME-TAX RETURNS.

The immediately following tables are based upon the returns of corporations of which there were filed 341,253, showing gross income of \$35,327,631,015, net income of \$8,765,908,984, and a total income tax of \$171,805,150.

## GROSS INCOME, NET INCOME, AND TAX. (CORPORATE RETURNS.)

Of the total number of returns filed only 206,984, or 60.65 per cent, reported a positive net income. The remainder, numbering 134,269, or 39.35 per cent of the total, reported no net income, and of this group 41,174, or more than 12.07 per cent, were returned as "inactive or out of business." These features of corporation returns are summarized in the following table:

*Corporate income for the United States (extract from Table 10), showing income returned by corporations, segregated as to those reporting net income and those reporting no net income.*

| Distribution.                                   | Number of returns. | Per cent of total number of returns. | Gross income.    | Per cent of total gross income. |
|---|--------------------|--------------------------------------|------------------|---------------------------------|
| Reporting net income.....                       | 206,984            | 60.65                                | \$32,531,096,969 | 92.08                           |
| Reporting no net income:                        |                    |                                      |                  |                                 |
| Active.....                                     | 93,095             | 27.28                                | 2,796,326,175    | .....                           |
| Inactive or out of business.....                | 41,174             | 12.07                                | 207,871          | .....                           |
| Total corporations reporting no net income..... | 134,269            | 39.35                                | 2,796,534,046    | 7.92                            |
| Grand total.....                                | 341,253            | 100.00                               | 35,327,631,015   | 100.00                          |

| Distribution.                                   | General deductions. | Per cent of total general deductions. | Net income.     | Total tax.    |
|---|---------------------|---------------------------------------|-----------------|---------------|
| Reporting net income.....                       | \$23,765,187,985    | 87.31                                 | \$8,765,908,984 | \$171,805,150 |
| Reporting no net income:                        |                     |                                       |                 |               |
| Active.....                                     | 3,449,730,605       | .....                                 | .....           | .....         |
| Inactive or out of business.....                | 3,707,852           | .....                                 | .....           | .....         |
| Total corporations reporting no net income..... | 3,453,438,457       | 12.69                                 | .....           | .....         |
| Grand total.....                                | 27,218,626,442      | 100.00                                | 8,765,908,984   | 171,805,150   |

## DISTRIBUTION OF CORPORATE INCOMES BY INDUSTRIES.

Financial results of corporate activities in the various industries in the United States, as reflected by net income, comprise the next phase of the subject under consideration. In this connection there is presented below in condensed form a table showing the total corporate incomes for the United States for 1916, distributed according to industries under the following groupings: Agriculture, mining, manufacturing, public utilities, banking and insurance, merchandising, and miscellaneous corporations. In this table is shown the number of corporations making returns and the corresponding incomes classified as to those showing net income and those showing no net income. The summary is based on Table 10.



*Distribution of incomes by industries for the United States—Summary of Table 10.*

| Industries.  | Corporations showing net income.        |                         |  |                |                   |                | Corporations showing no net income. |                               |                         |  |               |                   |              |
|--|---|-------------------------|--|----------------|-------------------|----------------|-------------------------------------|-------------------------------|-------------------------|--|---------------|-------------------|--------------|
|  | Total number of corporations reporting. | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income.  | Total deductions. | Net income.    | Normal tax as to corporations.      | Per cent of total normal tax. | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Deficit.     |
| Agriculture and animal husbandry.....                | 7,274                                   | 3,563                   | 48.98  | \$269,910,068  | \$200,047,637     | \$69,862,431   | \$1,376,651                         | 0.80                          | 3,711                   | 51.02  | \$61,305,469  | \$84,812,643      | \$23,507,174 |
| Extraction of minerals.....                          | 11,968                                  | 5,363                   | 45.06  | 2,182,712,092  | 1,383,828,743     | 798,883,349    | 15,846,557                          | 9.22                          | 6,575                   | 54.94  | 202,486,317   | 273,259,725       | 70,773,408   |
| Manufacturing and mechanical industries:             |   |                         |  |                |                   |                |                                     |                               |                         |  |               |                   |              |
| Food and kindred products.                           | 9,440                                   | 6,687                   | 70.84  | 1,390,081,215  | 1,060,459,213     | 329,622,002    | 6,355,536                           | 3.70                          | 2,753                   | 29.16  | 101,765,191   | 115,216,800       | 13,451,609   |
| Textiles and their products.                         | 7,071                                   | 5,607                   | 79.30  | 1,589,120,839  | 1,206,009,642     | 383,111,197    | 7,309,083                           | 4.25                          | 1,464                   | 20.70  | 7,777,604     | 81,963,635        | 10,186,031   |
| Iron and steel products.                             | 10,086                                  | 7,410                   | 73.40  | 3,062,395,284  | 1,932,978,319     | 1,129,416,965  | 22,141,920                          | 12.89                         | 2,686                   | 26.00  | 138,924,491   | 463,386,518       | 24,462,087   |
| Lumber and its manufactures.                         | 7,129                                   | 4,930                   | 69.15  | 624,396,480    | 509,712,803       | 114,683,677    | 2,240,205                           | 1.30                          | 2,199                   | 30.85  | 121,804,291   | 140,964,452       | 19,160,161   |
| Leather and finished products.                       | 1,895                                   | 1,500                   | 79.16  | 454,231,513    | 317,096,514       | 137,134,999    | 2,672,848                           | 1.56                          | 395                     | 20.84  | 16,144,453    | 18,675,820        | 2,531,367    |
| Paper and printing.                                  | 10,226                                  | 7,284                   | 71.23  | 1,017,707,721  | 804,943,066       | 212,764,655    | 4,180,498                           | 2.44                          | 2,942                   | 28.77  | 14,066,655    | 129,290,494       | 15,193,839   |
| Liquors and beverages.                               | 2,283                                   | 1,626                   | 71.22  | 509,706,213    | 426,606,213       | 83,159,751     | 1,620,453                           | 9.94                          | 657                     | 28.78  | 39,290,183    | 44,752,019        | 5,461,836    |
| Chemicals and allied products.                       | 6,628                                   | 4,373                   | 65.88  | 1,727,677,177  | 1,337,325,520     | 694,351,657    | 13,774,924                          | 8.02                          | 2,265                   | 34.12  | 47,583,912    | 102,611,287       | 55,027,375   |
| Stone, clay, and glass products.                     | 4,205                                   | 2,695                   | 64.09  | 425,664,511    | 337,307,303       | 88,357,208     | 1,734,684                           | 1.01                          | 1,510                   | 35.91  | 50,961,206    | 58,880,175        | 7,918,969    |
| Metals and metal products other than iron and steel. | 3,124                                   | 3,497                   | 68.25  | 1,602,254,589  | 1,036,891,876     | 565,362,713    | 11,009,903                          | 6.41                          | 1,627                   | 31.75  | 65,283,107    | 81,253,611        | 15,962,504   |
| Miscellaneous industries.                            | 16,069                                  | 10,219                  | 63.60  | 1,682,826,496  | 1,293,165,420     | 419,661,076    | 8,220,695                           | 4.78                          | 5,850                   | 36.40  | 290,311,825   | 312,298,437       | 51,986,612   |
| Total.....   | 80,176                                  | 55,828                  | 69.63  | 14,086,122,038 | 9,928,496,138     | 4,157,625,900  | 81,290,749                          | 47.30                         | 24,348                  | 30.37  | 1,027,862,858 | 1,249,245,248     | 221,382,380  |
| Public utilities.....                                | 22,897                                  | 15,793                  | 68.97  | 7,341,367,734  | 5,800,291,604     | 1,541,076,130  | 30,190,766                          | 17.56                         | 7,104                   | 31.03  | 465,555,414   | 542,555,869       | 77,000,455   |
| Banks and insurance companies:                       |   |                         |  |                |                   |                |                                     |                               |                         |  |               |                   |              |
| Banks.....   | 26,803                                  | 24,919                  | 92.97  | 1,287,944,828  | 887,345,248       | 400,599,580    | 7,946,554                           | 4.62                          | 1,881                   | 7.03   | 34,908,927    | 54,605,818        | 19,696,891   |
| Insurance companies.....                             | 3,208                                   | 2,626                   | 81.86  | 1,588,363,859  | 1,460,397,628     | 127,966,231    | 2,588,675                           | 1.46                          | 1,582                   | 18.14  | 196,480,517   | 181,026,286       | 14,545,769   |
| Total.....   | 30,011                                  | 27,545                  | 91.78  | 2,876,248,687  | 2,347,742,876     | 528,505,811    | 10,505,529                          | 6.11                          | 2,466                   | 8.22   | 201,389,444   | 235,632,104       | 34,242,660   |
| Merchandising companies.....                         | 30,583                                  | 20,968                  | 68.65  | 1,774,145,273  | 1,309,269,466     | 464,875,807    | 9,037,146                           | 3.26                          | 3,585                   | 31.45  | 245,229,749   | 312,769,806       | 67,547,057   |
| Miscellaneous companies.....                         | 158,344                                 | 77,864                  | 49.17  | 4,000,591,077  | 2,915,511,521     | 1,085,079,556  | 23,671,712                          | 13.75                         | 80,480                  | 50.83  | 592,711,795   | 755,163,062       | 162,451,297  |
| Grand total, United States.                          | 341,253                                 | 206,984                 | 60.65  | 82,531,096,969 | 58,765,187,985    | 23,765,908,984 | 171,805,150                         | 100.00                        | 134,269                 | 39.35  | 2,796,534,046 | 3,453,438,457     | 656,904,411  |

The outstanding feature of the above table is the prominence of the manufacturing and mechanical industries. Out of 341,253 separate corporate returns made in 1916, there were 80,176 classed as manufacturing and mechanical corporations, making 23.49 per cent of the total. Among corporations showing net income the manufacturing and mechanical comprised 26.97 per cent of the entire group, and they were charged with 47.30 per cent of the entire tax assessed against corporations.

The next in importance to manufacturing is the group of public utilities which report a net income of \$1,541,076,130 and a normal tax of \$30,160,766. The percentage of corporations in these classes showing net income is nearly identical, being 69.63 per cent for the manufacturing and mechanical industries and 68.97 per cent for public utilities.

Leaving out of account the miscellaneous companies, the third group of industries in importance so far as net income and normal tax are concerned, is that concerned with the extraction of minerals. Of these corporations, 45.06 per cent show net income, and 54.94 per cent record a deficit.

### INCOME RETURNS BY STATES.

#### COMBINED PERSONAL AND CORPORATE INCOME.

The following table shows the net income and tax reported in the returns by States. The figures do not represent, however, what may be called the geographical distribution of income. They are based upon the returns filed in each State. An individual files his income-tax return in the State in which he resides and a corporation files its income-tax return in the State in which its principal place of business is located. Consequently income reported by an individual or corporation in one State may have been derived from sources in other States. Furthermore, under the provision for the collection of tax at the source the collecting agent filed the return in the State in which the agent was located, regardless of the residence of the person earning the income.

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

*Returns by States of personal and corporate net income and income tax.*

| States and Territories.      | Net income.     |                  |                               |                          | Tax.                          |                          |
|------------------------------|-----------------|------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
|                              | Total personal. | Total corporate. | Total personal and corporate. | Per cent for each State. | Total personal and corporate. | Per cent for each State. |
| 1. Alabama.....              | \$18,469,010    | \$15,892,777     | \$61,361,787                  | 0.427                    | \$1,088,391                   | 0.315                    |
| 2. Alaska.....               | 1,878,419       | 744,903          | 2,623,322                     | .017                     | 31,658                        | .009                     |
| 3. Arizona.....              | 11,777,241      | 30,924,259       | 42,701,500                    | .283                     | 810,700                       | .235                     |
| 4. Arkansas.....             | 17,683,678      | 24,791,391       | 42,475,069                    | .282                     | 614,643                       | .187                     |
| 5. California.....           | 228,324,945     | 279,952,569      | 508,277,514                   | 3.371                    | 9,051,738                     | 2.623                    |
| 6. Colorado.....             | 53,854,130      | 57,013,218       | 110,897,348                   | .736                     | 2,171,612                     | .629                     |
| 7. Connecticut.....          | 133,858,311     | 189,211,399      | 323,069,710                   | 2.145                    | 6,538,230                     | 1.894                    |
| 8. Delaware.....             | 57,798,410      | 136,270,898      | 194,069,308                   | 1.288                    | 6,590,000                     | 1.909                    |
| 9. District of Columbia..... | 67,331,621      | 41,460,981       | 108,792,602                   | .722                     | 1,846,918                     | .535                     |
| 10. Florida.....             | 17,401,202      | 17,670,823       | 35,072,025                    | .233                     | 673,676                       | .195                     |
| 11. Georgia.....             | 32,992,965      | 56,508,639       | 89,501,604                    | .594                     | 1,460,252                     | .423                     |

Returns by States of personal and corporate net income and income tax—Continued.

| States and Territories. | Net income.     |                  |                               |                          | Tax.                          |                          |
|-------------------------|-----------------|------------------|-------------------------------|--------------------------|-------------------------------|--------------------------|
|                         | Total personal. | Total corporate. | Total personal and corporate. | Per cent for each State. | Total personal and corporate. | Per cent for each State. |
| 12. Hawaii.....         | \$20,362,022    | \$45,704,636     | \$66,066,658                  | 0.439                    | \$1,256,553                   | 0.364                    |
| 13. Idaho.....          | 7,927,064       | 10,817,234       | 18,744,298                    | .124                     | 351,022                       | .102                     |
| 14. Illinois.....       | 484,290,833     | 762,145,412      | 1,246,436,245                 | 8.274                    | 25,962,095                    | 7.521                    |
| 15. Indiana.....        | 74,637,683      | 101,751,368      | 176,389,051                   | 1.171                    | 3,167,298                     | .918                     |
| 16. Iowa.....           | 65,604,874      | 57,610,384       | 123,215,258                   | .818                     | 1,632,748                     | .473                     |
| 17. Kansas.....         | 39,638,465      | 104,070,570      | 143,709,035                   | .954                     | 2,629,854                     | .762                     |
| 18. Kentucky.....       | 38,506,976      | 66,519,119       | 105,026,095                   | .697                     | 1,627,951                     | .489                     |
| 19. Louisiana.....      | 51,274,633      | 52,633,117       | 103,907,750                   | .690                     | 1,826,468                     | .529                     |
| 20. Maine.....          | 30,435,945      | 38,312,774       | 68,748,719                    | .456                     | 1,116,140                     | .323                     |
| 21. Maryland.....       | 121,009,054     | 87,284,003       | 208,293,057                   | 1.383                    | 4,063,559                     | 1.177                    |
| 22. Massachusetts.....  | 474,292,762     | 467,503,662      | 941,796,424                   | 6.252                    | 19,820,279                    | 5.742                    |
| 23. Michigan.....       | 162,533,104     | 375,253,744      | 537,786,848                   | 3.570                    | 10,703,627                    | 3.101                    |
| 24. Minnesota.....      | 93,201,384      | 205,685,329      | 298,886,713                   | 1.984                    | 5,006,525                     | 1.624                    |
| 25. Mississippi.....    | 14,831,796      | 11,382,856       | 26,214,652                    | .174                     | 417,434                       | .121                     |
| 26. Missouri.....       | 147,069,303     | 222,630,602      | 369,699,905                   | 2.454                    | 6,721,044                     | 1.947                    |
| 27. Montana.....        | 19,467,019      | 33,580,309       | 53,047,328                    | .352                     | 967,780                       | .280                     |
| 28. Nebraska.....       | 36,559,067      | 35,742,854       | 72,302,461                    | .480                     | 1,049,268                     | .304                     |
| 29. Nevada.....         | 2,799,775       | 3,778,312        | 6,578,087                     | .044                     | 95,653                        | .027                     |
| 30. New Hampshire.....  | 19,557,542      | 14,861,724       | 34,419,266                    | .228                     | 544,112                       | .158                     |
| 31. New Jersey.....     | 254,068,880     | 245,706,911      | 499,775,791                   | 3.518                    | 10,364,745                    | 3.003                    |
| 32. New Mexico.....     | 7,486,732       | 15,138,195       | 22,624,927                    | .150                     | 387,434                       | .112                     |
| 33. New York.....       | 1,922,864,651   | 2,274,661,422    | 4,197,526,073                 | 27.863                   | 122,435,292                   | 35.409                   |
| 34. North Carolina..... | 24,825,826      | 60,882,803       | 85,708,629                    | .569                     | 1,761,155                     | .510                     |
| 35. North Dakota.....   | 9,219,055       | 10,664,421       | 19,883,476                    | .132                     | 273,408                       | .079                     |
| 36. Ohio.....           | 318,822,511     | 630,144,978      | 948,967,489                   | 6.300                    | 20,087,105                    | 5.819                    |
| 37. Oklahoma.....       | 66,811,462      | 112,338,867      | 179,150,329                   | 1.189                    | 6,544,137                     | 1.896                    |
| 38. Oregon.....         | 24,968,572      | 18,732,510       | 43,701,082                    | .290                     | 694,695                       | .209                     |
| 39. Pennsylvania.....   | 643,243,991     | 1,122,447,066    | 1,765,691,057                 | 11.721                   | 39,889,284                    | 11.551                   |
| 40. Rhode Island.....   | 65,257,163      | 71,874,276       | 137,131,439                   | .910                     | 3,310,870                     | .952                     |
| 41. South Carolina..... | 9,882,947       | 23,512,698       | 33,395,645                    | .222                     | 522,420                       | .155                     |
| 42. South Dakota.....   | 7,474,252       | 7,924,094        | 15,398,346                    | .102                     | 204,408                       | .056                     |
| 43. Tennessee.....      | 39,867,675      | 48,737,212       | 88,604,887                    | .588                     | 1,362,716                     | .399                     |
| 44. Texas.....          | 113,278,037     | 123,581,835      | 236,859,872                   | 1.572                    | 4,995,754                     | 1.447                    |
| 45. Utah.....           | 14,281,206      | 57,600,820       | 71,882,026                    | .478                     | 1,312,723                     | .381                     |
| 46. Vermont.....        | 14,628,955      | 9,201,351        | 23,830,306                    | .158                     | 545,643                       | .158                     |
| 47. Virginia.....       | 42,216,464      | 93,482,931       | 135,699,395                   | .901                     | 2,302,722                     | .667                     |
| 48. Washington.....     | 49,697,247      | 53,468,785       | 103,166,032                   | .685                     | 1,800,502                     | .530                     |
| 49. West Virginia.....  | 30,170,809      | 66,409,707       | 96,580,516                    | .641                     | 1,730,409                     | .501                     |
| 50. Wisconsin.....      | 87,614,595      | 132,762,577      | 220,377,172                   | 1.464                    | 3,868,836                     | 1.121                    |
| 51. Wyoming.....        | 6,523,787       | 8,895,659        | 15,419,446                    | .102                     | 238,328                       | .069                     |
| Total.....              | 6,298,577,620   | 8,765,908,984    | 15,064,486,604                | 100.000                  | 345,191,844                   | 100.000                  |

## FOREIGN INVESTMENTS IN THE UNITED STATES.

The returns of nonresident aliens and also of corporations controlled by nonresident aliens are separately tabulated in Table 11. The personal income tax returns numbered 4,294, with a total net income of \$65,772,271 and a total tax liability, normal and additional, of \$1,656,418. The net income of foreign corporations reporting net income was \$81,814,841 and the deficit reported by foreign corporations having no net income was \$2,568,446. For nonresident aliens and foreign corporations the total net income was \$147,587,112, with a corresponding tax of \$3,189,307. These figures relating to nonresident aliens and foreign corporations are embraced in the various tables under the proper headings and are included in the total income and tax for the United States.

## HISTORICAL GROWTH OF INCOME ADMINISTRATION.

The present system of income taxation began with an excise tax with respect to the income of corporations, incorporated as section 38 of the tariff act of August 5, 1909. That statute continued as an

excise provision until it was superseded by the income-tax law of October 3, 1913. This latter statute, as well as the subsequent act of September 8, 1916, embraced both personal and corporate incomes as sources of Federal revenue.

According to the comparative yearly returns of net income, there has been a more or less steady growth in the income returned by corporations, with exceptional increases in the amounts reported for 1915 and 1916. From the inception of the original excise statute of 1909 to the income act of 1916 the net income reported by corporations rose from \$3,590,000,000 to \$8,765,900,000.

The personal income tax history covers a shorter period. In the four years from 1913 to 1916, inclusive, the net income advanced from \$3,900,000,000 to \$6,300,000,000. The data in which these various phases of growth are summarized are brought together in statistical form in the following tables. Comparison by income classes for the personal income returns is confined to the three calendar years 1914, 1915, and 1916. The returns for 1913 are omitted as they pertain only to the last ten months of that year and do not coincide with the classification used in the three subsequent years.

*Comparison of personal returns for 1914, 1915, and 1916, by income classes.*

| Income class.   | Number of returns filed. |         |                   |
|---|--------------------------|---------|-------------------|
|   | 1914                     | 1915    | 1916              |
| \$3,000 to \$4,000.....   | 82,754                   | 69,045  | 85,122            |
| \$4,000 to \$5,000.....   | 66,525                   | 58,949  | 72,027            |
| \$5,000 to \$10,000.....  | 127,448                  | 120,402 | 150,553           |
| \$10,000 to \$15,000.....   | 34,141                   | 31,102  | 45,309            |
| \$15,000 to \$20,000.....   | 15,790                   | 16,475  | 22,618            |
| \$20,000 to \$25,000.....   | 8,672                    | 9,707   | 12,953            |
| \$25,000 to \$30,000.....   | 5,483                    | 6,196   | 8,055             |
| \$30,000 to \$40,000.....   | 6,008                    | 7,005   | 10,068            |
| \$40,000 to \$50,000.....   | 3,185                    | 4,100   | 5,611             |
| \$50,000 to \$100,000.....  | 5,161                    | 6,847   | 10,452            |
| \$100,000 to \$150,000.....                                       | 1,189                    | 1,793   | 2,900             |
| \$150,000 to \$200,000.....                                       | 406                      | 724     | 1,284             |
| \$200,000 to \$250,000.....                                       | 233                      | 386     | 726               |
| \$250,000 to \$300,000.....                                       | 130                      | 216     | 427               |
| \$300,000 to \$400,000.....                                       | 147                      | 254     | 469               |
| \$400,000 to \$500,000.....                                       | 69                       | 122     | 245               |
| \$500,000 to \$1,000,000.....                                     | 114                      | 209     | 376               |
| \$1,000,000 and over.....   | 60                       | 120     | 206               |
| Returns filed by women making returns separate from husbands..... |                          |         | 429,401<br>17,635 |
| Total.....  | 357,515                  | 336,652 | 437,036           |

<sup>1</sup> The net incomes reported on separate returns made by husband and wife are combined and included as one return in the figures for the several classes.

*Comparative yearly returns of net income.*

PERSONAL.

| Year.     | Net income.     | Increase from year to year. | Number of returns. |
|-----------|-----------------|-----------------------------|--------------------|
| 1913..... | \$3,900,000,000 |                             | 357,598            |
| 1914..... | 4,000,000,000   | \$100,000,000               | 357,515            |
| 1915..... | 4,600,000,000   | 600,000,000                 | 336,652            |
| 1916..... | 6,300,000,000   | 1,700,000,000               | 437,036            |

<sup>1</sup> Determined on the basis of the number of returns filed and the average net income in each class.

*Comparative yearly returns of net income—Continued.*

## CORPORATE.

[As shown by the returns of corporations reporting net income, plus additional income uncovered by investigations.]

| Year.     | Net income.     | Increase from year to year. | Returns showing taxable income. | Returns showing no taxable income. | Total number of returns. |
|-----------|-----------------|-----------------------------|---------------------------------|------------------------------------|--------------------------|
| 1909..... | \$3,590,000,000 |                             | <sup>1</sup> 52,498             | 209,992                            | 262,490                  |
| 1910..... | 3,761,000,000   | <sup>1</sup> 171,000,000    | <sup>1</sup> 54,040             | 216,162                            | 270,202                  |
| 1911..... | 3,503,000,000   | <sup>2</sup> 258,000,000    | <sup>1</sup> 55,129             | 233,223                            | 288,352                  |
| 1912..... | 4,131,000,000   | 648,000,000                 | <sup>1</sup> 61,116             | 244,220                            | 305,336                  |
| 1913..... | 4,714,000,000   | 563,000,000                 | 188,866                         | 128,043                            | 316,909                  |
| 1914..... | 3,940,000,000   | <sup>2</sup> 774,000,000    | 174,205                         | 125,240                            | <sup>3</sup> 299,445     |
| 1915..... | 5,310,000,000   | 1,370,000,000               | 190,911                         | 175,532                            | <sup>3</sup> 366,443     |
| 1916..... | 8,765,900,000   | 3,455,900,000               | 206,984                         | 134,269                            | 341,253                  |

<sup>1</sup> Returns showing net income in excess of \$5,000 exemption.

<sup>2</sup> Decrease.

<sup>3</sup> 1915 contains approximately 30,000 returns showing no net income which properly belong and should be included in 1914. (See Annual Report, Commissioner of Internal Revenue, 1916, p. 26.)

The net income for corporations, as shown in the above table includes not only the sum of incomes returned by corporations upon the prescribed forms, but also such additional income as was uncovered by field investigation or other revision of original returns. This accounts for the slightly larger aggregate of net income by years than is shown elsewhere in unrevised totals of earlier date.

Comparison from year to year of the returns showing net income with those showing no net income, shows a steady increase in the number of corporations reporting taxable income. At the same time there has been a slow but steady increase in the total number of corporations making returns. The basic statistical tables supporting this analysis immediately follow.

Respectfully,

DANIEL C. ROPER,  
*Commissioner of Internal Revenue.*

Approved:



*Secretary of the Treasury.*



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STATISTICAL TABLES.

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**TABLE 1.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES; showing for each State the number of returns, net income, exemptions, tax paid, and percentages each State constitutes of the total.**

[Income returned for the calendar year ended Dec. 31, 1916.]

| States and Territories.   | Returns. |   | Net income.  |   | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Income tax (normal and additional). |                                       | Average rate of tax (normal and additional). |
|---------------------------|----------|---|--------------|---|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|-------------------------------------|---------------------------------------|--|
|                           | Number.  | Per cent for each State of total number of returns. | Amount.      | Per cent for each State of total net income returned. | Specific exemption.        | Dividends.  |                                   |                       |                 | Amount.                             | Per cent for each State of total tax. |  |
|                           |          |   |              |   |                            |             |                                   |                       |                 |                                     |                                       |  |
| Alabama.....              | 2,097    | 0.480   | \$18,469,010 | 0.293   | \$8,046,000                | \$4,191,428 | \$6,555,900                       | \$131,118             | \$44,871        | \$175,989                           | 0.102                                 | 0.953  |
| Alaska.....               | 243      | .056  | 1,878,419    | .030  | 914,000                    | 305,918     | 677,200                           | 13,544                | 3,478           | 17,022                              | .010                                  | .906   |
| Arizona.....              | 994      | .227  | 11,777,241   | .187  | 3,823,000                  | 2,986,765   | 5,069,850                         | 101,397               | 90,122          | 191,519                             | .111                                  | 1.626  |
| Arkansas.....             | 2,255    | .516  | 17,683,678   | .281  | 8,671,000                  | 2,862,583   | 6,523,550                         | 130,471               | 27,042          | 157,513                             | .091                                  | .891   |
| California.....           | 21,208   | 4.853   | 228,324,945  | 3.625   | 79,731,000                 | 70,611,281  | 81,000,300                        | 1,620,006             | 1,975,630       | 3,595,636                           | 2.074                                 | 1.575  |
| Colorado.....             | 4,435    | 1.015   | 53,854,130   | .855  | 16,983,000                 | 15,259,090  | 22,382,600                        | 447,652               | 608,106         | 1,055,758                           | .609                                  | 1.960  |
| Connecticut.....          | 9,713    | 2.222   | 133,858,341  | 2.125   | 35,730,000                 | 55,886,169  | 43,584,150                        | 871,683               | 1,953,163       | 2,824,846                           | 1.627                                 | 2.110  |
| Delaware.....             | 1,346    | .308  | 57,798,410   | .918  | 5,021,000                  | 42,086,832  | 10,850,500                        | 217,010               | 3,478,595       | 3,695,605                           | 2.131                                 | 6.394  |
| District of Columbia..... | 6,808    | 1.558   | 67,334,621   | 1.069   | 25,545,000                 | 14,329,900  | 28,392,350                        | 567,847               | 500,797         | 1,068,644                           | .616                                  | 1.587  |
| Florida.....              | 1,779    | .407  | 17,401,202   | .276  | 6,816,000                  | 5,233,491   | 5,640,700                         | 112,814               | 209,822         | 322,636                             | .186                                  | 1.854  |
| Georgia.....              | 3,444    | .788  | 32,992,965   | .524  | 13,320,000                 | 9,973,072   | 10,151,000                        | 203,020               | 175,042         | 378,062                             | .218                                  | 1.146  |
| Hawaii.....               | 1,144    | .262  | 20,362,022   | .323  | 4,183,000                  | 12,838,115  | 3,573,850                         | 71,477                | 295,325         | 306,802                             | .212                                  | 1.801  |
| Idaho.....                | 756      | .173  | 7,927,064    | .126  | 2,923,000                  | 1,978,251   | 3,126,300                         | 62,526                | 77,970          | 140,496                             | .081                                  | 1.772  |
| Illinois.....             | 37,525   | 8.586   | 484,290,833  | 7.689   | 142,867,000                | 158,473,344 | 187,817,200                       | 3,756,344             | 7,190,906       | 10,947,250                          | 6.313                                 | 2.260  |
| Indiana.....              | 7,004    | 1.602   | 74,637,683   | 1.185   | 26,843,000                 | 24,809,379  | 23,979,850                        | 479,597               | 686,364         | 1,165,961                           | .672                                  | 1.562  |
| Iowa.....                 | 8,497    | 1.944   | 65,604,874   | 1.041   | 32,867,000                 | 16,494,472  | 17,665,350                        | 353,307               | 165,538         | 518,845                             | .299                                  | .791   |
| Kansas.....               | 4,290    | .982  | 39,638,465   | .629  | 16,695,000                 | 7,197,158   | 16,385,200                        | 327,704               | 228,239         | 555,943                             | .321                                  | 1.403  |
| Kentucky.....             | 3,887    | .889  | 38,506,976   | .611  | 14,743,000                 | 13,349,225  | 11,019,900                        | 220,398               | 164,099         | 384,497                             | .222                                  | .999   |
| Louisiana.....            | 4,517    | 1.034   | 51,274,633   | .814  | 17,281,000                 | 12,234,951  | 22,413,500                        | 448,270               | 330,423         | 778,693                             | .450                                  | 1.519  |
| Maine.....                | 2,823    | .646  | 30,435,945   | .483  | 10,555,000                 | 10,569,882  | 9,728,450                         | 194,569               | 176,798         | 371,367                             | .214                                  | 1.220  |
| Maryland.....             | 9,674    | 2.214   | 121,009,054  | 1.921   | 35,944,000                 | 32,014,428  | 54,200,200                        | 1,085,204             | 1,320,319       | 2,405,523                           | 1.389                                 | 1.988  |
| Massachusetts.....        | 32,291   | 7.389   | 474,292,762  | 7.530   | 118,652,000                | 161,362,307 | 195,582,400                       | 3,911,648             | 6,981,037       | 10,892,685                          | 6.283                                 | 2.297  |



|                     |         |         |               |         |               |               |               |            |             |             |         |       |
|---------------------|---------|---------|---------------|---------|---------------|---------------|---------------|------------|-------------|-------------|---------|-------|
| Michigan.....       | 11,448  | 2,619   | 162,533,104   | 2,581   | 43,662,000    | 64,870,637    | 55,441,050    | 1,108,821  | 2,231,861   | 3,340,682   | 1,927   | 2,055 |
| Minnesota.....      | 7,556   | 1,729   | 93,201,384    | 1,480   | 28,840,000    | 35,565,069    | 29,763,450    | 595,269    | 958,013     | 1,553,282   | .898    | 1,667 |
| Missouri.....       | 1,440   | .329    | 14,831,796    | .235    | 5,624,000     | 1,950,412     | 7,559,300     | 151,186    | 43,868      | 195,054     | .112    | 1,315 |
| Mississippi.....    | 12,956  | 2,965   | 147,069,303   | 2,335   | 49,177,000    | 52,640,635    | 47,217,200    | 944,344    | 1,428,983   | 2,373,327   | 1,369   | 1,614 |
| Montana.....        | 1,801   | .412    | 19,467,019    | .309    | 6,896,000     | 5,263,386     | 7,458,900     | 149,178    | 155,270     | 304,448     | .176    | 1,561 |
| Nebraska.....       | 4,286   | .980    | 36,559,607    | .580    | 16,622,000    | 9,589,875     | 11,008,950    | 220,179    | 127,599     | 347,778     | .201    | .951  |
| Nevada.....         | 364     | .083    | 2,799,775     | .044    | 1,402,000     | 602,226       | 771,900       | 15,438     | 3,067       | 18,305      | .011    | .661  |
| New Hampshire.....  | 1,735   | .397    | 19,557,542    | .311    | 6,446,000     | 7,431,582     | 5,975,900     | 119,518    | 138,655     | 258,173     | .149    | 1,320 |
| New Jersey.....     | 19,701  | 4,508   | 251,068,880   | 4,034   | 74,248,000    | 82,033,825    | 100,224,100   | 2,004,482  | 3,540,749   | 5,545,231   | 3,199   | 2,183 |
| New Mexico.....     | 813     | .186    | 7,486,732     | .119    | 3,113,000     | 1,709,667     | 2,780,400     | 55,608     | 28,327      | 83,935      | .048    | 1,121 |
| New York.....       | 93,155  | 21,315  | 1,922,861,651 | 30,529  | 313,902,000   | 635,281,124   | 950,238,800   | 19,004,776 | 58,965,745  | 77,970,521  | 44,965  | 4,055 |
| North Carolina..... | 2,207   | .505    | 24,825,826    | .394    | 8,443,000     | 8,435,515     | 8,365,700     | 167,314    | 393,656     | 560,970     | .324    | 2,260 |
| North Dakota.....   | 1,176   | .269    | 9,219,055     | .146    | 4,571,000     | 2,064,703     | 2,754,200     | 55,084     | 11,260      | 66,344      | .038    | .720  |
| Ohio.....           | 21,774  | 4,982   | 318,822,511   | 5,062   | 82,096,000    | 135,911,897   | 103,431,300   | 2,068,626  | 5,653,680   | 7,722,306   | 4,453   | 2,422 |
| Oklahoma.....       | 2,539   | .581    | 66,811,462    | 1,061   | 9,736,000     | 32,905,063    | 24,455,148    | 489,103    | 3,858,694   | 4,347,797   | 2,507   | 6,508 |
| Oregon.....         | 2,800   | .641    | 24,968,572    | .316    | 10,727,000    | 5,507,854     | 9,219,442     | 184,389    | 152,662     | 337,051     | .194    | 1,350 |
| Pennsylvania.....   | 40,289  | 9,219   | 643,243,991   | 10,213  | 150,318,000   | 217,480,892   | 279,671,500   | 5,893,430  | 12,019,309  | 17,612,739  | 10,155  | 2,738 |
| Rhode Island.....   | 3,745   | .857    | 65,257,163    | 1,036   | 13,848,000    | 28,942,989    | 22,887,050    | 457,741    | 1,457,363   | 1,915,104   | 1,104   | 2,935 |
| South Carolina..... | 1,204   | .276    | 9,882,947     | .157    | 4,656,000     | 2,528,797     | 2,883,500     | 57,670     | 19,528      | 77,198      | .046    | .781  |
| Tennessee.....      | 4,414   | 1,010   | 39,807,675    | .633    | 16,987,000    | 10,394,451    | 13,337,600    | 266,752    | 146,326     | 413,078     | .238    | 1,036 |
| Texas.....          | 10,514  | 2,406   | 113,278,037   | 1,799   | 40,434,000    | 32,881,570    | 41,547,450    | 830,949    | 1,812,748   | 2,643,697   | 1,526   | 2,334 |
| Utah.....           | 1,259   | .288    | 14,281,206    | .227    | 4,837,000     | 5,064,728     | 4,555,250     | 91,105     | 76,583      | 167,688     | .098    | 1,174 |
| Vermont.....        | 1,100   | .252    | 14,628,955    | .232    | 4,123,000     | 5,932,929     | 4,745,850     | 94,917     | 270,087     | 365,004     | .211    | 2,495 |
| Virginia.....       | 4,190   | .959    | 42,216,464    | .670    | 16,063,000    | 11,927,716    | 14,951,550    | 299,031    | 294,273     | 503,304     | .312    | 1,405 |
| Washington.....     | 5,360   | 1,226   | 49,697,247    | .789    | 20,776,000    | 12,343,108    | 17,475,350    | 349,507    | 426,963     | 776,470     | .448    | 1,562 |
| West Virginia.....  | 2,575   | .589    | 30,170,809    | .479    | 9,837,000     | 11,938,909    | 8,780,700     | 175,614    | 240,772     | 416,386     | .240    | 1,380 |
| Wisconsin.....      | 8,261   | 1,800   | 87,614,595    | 1,391   | 31,504,000    | 33,883,596    | 23,500,100    | 470,002    | 783,255     | 1,233,257   | .723    | 1,430 |
| Wyoming.....        | 673     | .154    | 6,523,787     | .104    | 2,575,000     | 1,487,907     | 2,563,100     | 51,262     | 16,248      | 67,510      | .039    | 1,035 |
| Grand Total.....    | 437,036 | 100,000 | 6,298,577,620 | 100,000 | 1,613,310,000 | 2,136,468,625 | 2,572,027,890 | 51,440,558 | 121,946,136 | 173,386,694 | 100,000 | 2,753 |

TABLE 2.—PERSONAL INCOME TAX DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES, showing for each class of income the number of returns, net income, exemptions, tax paid, and percentages each class constitutes of the total.

[Income returned for the calendar year ended Dec. 31, 1916.]

| Income class.          | Num-ber of re-turns. | Per cent each class is of total. | Cumulative per cent-ages. | Total net income. | Exemptions for normal tax. |               | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Per cent each class is of total. | Cumulative per cent-ages. | Average amount of tax per individual. | Average rate of tax per cent. |
|------------------------|----------------------|----------------------------------|---------------------------|-------------------|----------------------------|---------------|-----------------------------------|-----------------------|-----------------|----------------------------------|----------------------------------|---------------------------|---------------------------------------|-------------------------------|
|                        |                      |                                  |                           |                   | Specific exemption.        | Dividends.    |                                   |                       |                 |                                  |                                  |                           |                                       |                               |
| \$3,000 to \$4,000     | 74,066               | 17.249                           | 17.249                    | \$261,344,646     | 4,149                      | \$291,286,000 | \$23,582,541                      | \$5,812,500           | \$116,250       | \$16,250                         | 0.067                            | 0.067                     | \$10.51                               | 0.289                         |
| \$3,000 to \$4,000     | 11,056               | 2.575                            | 19.824                    | 40,280,082        | 0.639                      | 33,168,000    | 1,299,582                         | 32,977,700            | 639,554         | 639,554                          | .380                             | .447                      | 9.16                                  | .204                          |
| \$4,000 to \$5,000     | 72,027               | 16.774                           | 36.598                    | 323,044,287       | 5.129                      | 276,613,000   | 13,463,589                        | 60,785,430            | 1,215,709       | 1,215,709                        | .701                             | 1.148                     | 23.37                                 | .427                          |
| \$5,000 to \$6,000     | 52,029               | 12.117                           | 48.715                    | 284,843,579       | 4.522                      | 199,995,000   | 24,063,129                        | 66,736,850            | 1,334,737       | 1,334,737                        | .770                             | 1.918                     | 36.60                                 | .565                          |
| \$6,000 to \$7,000     | 36,470               | 8.493                            | 57.208                    | 236,164,989       | 3.749                      | 140,011,000   | 29,417,139                        | 66,565,450            | 1,331,319       | 1,331,319                        | .768                             | 2.686                     | 30.34                                 | .672                          |
| \$7,000 to \$8,000     | 26,444               | 6.158                            | 63.366                    | 198,065,755       | 3.144                      | 101,394,000   | 30,045,805                        | 61,925,100            | 1,238,502       | 1,238,502                        | .711                             | 3.400                     | 62.05                                 | .731                          |
| \$8,000 to \$10,000    | 19,939               | 4.648                            | 68.014                    | 169,476,585       | 2.691                      | 76,518,000    | 31,033,485                        | 59,045,800            | 1,180,916       | 1,180,916                        | .681                             | 4.081                     | 75.45                                 | .794                          |
| \$10,000 to \$15,000   | 45,309               | 10.552                           | 82.211                    | 552,133,214       | 8.766                      | 35,151        | 173,249,000                       | 137,412,964           | 241,471,250     | 4,829,425                        | 2.785                            | 6.866                     | 106.59                                | .875                          |
| \$15,000 to \$20,000   | 22,618               | 5.297                            | 87.478                    | 391,984,907       | 6.223                      | 86,338,000    | 122,670,067                       | 182,976,900           | 3,659,538       | 3,659,538                        | 2.111                            | 8.977                     | 161.80                                | .934                          |
| \$20,000 to \$25,000   | 12,933               | 3.017                            | 90.495                    | 290,897,575       | 4.618                      | 45,992        | 49,377,000                        | 99,112,225            | 142,440,350     | 2,818,107                        | 1.816                            | 10.793                    | 243.04                                | 1.082                         |
| \$25,000 to \$30,000   | 8,035                | 1.876                            | 92.371                    | 220,952,370       | 3.308                      | 30,681,000    | 83,931,320                        | 106,340,050           | 2,126,801       | 544,981                          | 1.541                            | 12.334                    | 331.69                                | 1.209                         |
| \$30,000 to \$40,000   | 10,088               | 2.345                            | 94.716                    | 350,232,027       | 5.560                      | 38,288,000    | 138,016,677                       | 173,927,350           | 3,178,547       | 1,409,143                        | 2.819                            | 15.153                    | 485.47                                | 1.396                         |
| \$40,000 to \$50,000   | 5,611                | 1.307                            | 96.023                    | 251,477,261       | 3.993                      | 30,053        | 21,346,000                        | 104,633,861           | 125,497,400     | 2,509,948                        | 2.332                            | 17.485                    | 720.59                                | 1.608                         |
| \$50,000 to \$60,000   | 3,621                | .843                             | 96.866                    | 198,789,232       | 3.156                      | 62,209        | 13,803,000                        | 85,080,282            | 99,936,150      | 1,998,723                        | 2.183                            | 19.668                    | 1,045.36                              | 1.904                         |
| \$60,000 to \$70,000   | 2,548                | .593                             | 97.459                    | 165,805,854       | 2.632                      | 64,943        | 9,683,000                         | 72,876,154            | 83,246,700      | 1,694,934                        | 2.013                            | 21.681                    | 1,370.04                              | 2.105                         |
| \$70,000 to \$80,000   | 1,787                | .416                             | 97.875                    | 134,280,400       | 2.132                      | 64,571        | 6,790,000                         | 60,719,740            | 66,770,750      | 1,350,415                        | 1.807                            | 23.488                    | 1,752.67                              | 2.332                         |
| \$80,000 to \$90,000   | 1,422                | .331                             | 98.206                    | 121,541,802       | 1.930                      | 68,903        | 5,412,000                         | 57,088,502            | 59,041,300      | 1,180,826                        | 1.736                            | 25.244                    | 2,141.80                              | 2.506                         |
| \$90,000 to \$100,000  | 1,074                | .250                             | 98.456                    | 102,378,096       | 1.625                      | 70,528        | 4,100,000                         | 48,026,746            | 50,251,350      | 1,095,027                        | 1.641                            | 26.885                    | 2,648.81                              | 2.779                         |
| \$100,000 to \$150,000 | 2,900                | .675                             | 99.131                    | 337,355,318       | 5.674                      | 76,202        | 11,036,000                        | 158,826,168           | 187,473,150     | 3,749,463                        | 7.165                            | 34.050                    | 4,283.96                              | 3.477                         |
| \$150,000 to \$200,000 | 1,284                | .299                             | 99.430                    | 223,550,085       | 3.549                      | 79,751        | 4,896,000                         | 108,031,135           | 110,622,950     | 2,212,459                        | 5.437                            | 39.487                    | 7,312.38                              | 4.217                         |
| \$200,000 to \$250,000 | 726                  | .169                             | 99.599                    | 163,779,134       | 2.600                      | 82,351        | 2,770,000                         | 65,620,234            | 85,388,900      | 1,707,778                        | 6.401                            | 44.164                    | 11,169.40                             | 4.951                         |
| \$250,000 to \$300,000 | 427                  | .099                             | 99.698                    | 118,530,187       | 1.882                      | 84,233        | 1,615,000                         | 60,901,812            | 1,120,037       | 5,350,632                        | 3.732                            | 47.896                    | 15,153.79                             | 5.459                         |
| \$300,000 to \$400,000 | 469                  | .109                             | 99.807                    | 162,176,819       | 2.575                      | 86,808        | 1,800,000                         | 72,557,119            | 87,819,700      | 1,756,394                        | 8.507                            | 53.816                    | 21,885.48                             | 6.329                         |

|  |         |         |               |             |       |         |               |               |               |            |             |             |         |         |              |        |
|--|---------|---------|---------------|-------------|-------|---------|---------------|---------------|---------------|------------|-------------|-------------|---------|---------|--------------|--------|
| \$400,000 to \$500,000.....                              | 245     | .057    | 99,864        | 109,761,198 | 1,743 | 88,551  | 934,000       | 54,782,598    | 54,044,600    | 1,080,892  | 6,701,281   | 7,687,119   | 4,431   | 58,250  | 31,376,00    | 7,004  |
| \$500,000 to \$1,000,000.....                            | 376     | .088    | 99,952        | 256,771,325 | 4,077 | 92,628  | 1,420,000     | 136,169,725   | 119,181,600   | 2,383,632  | 18,549,939  | 20,901,911  | 12,055  | 70,305  | 55,500,19    | 8,140  |
| \$1,000,000 to \$1,500,000.....                          | 97      | .023    | 99,975        | 117,319,821 | 1,863 | 94,491  | 369,000       | 60,707,271    | 56,243,550    | 1,124,871  | 10,020,337  | 11,178,316  | 6,447   | 76,753  | 115,240,37   | 9,528  |
| \$1,500,000 to \$2,000,000.....                          | 42      | .010    | 99,985        | 71,465,199  | 1,135 | 95,626  | 158,000       | 38,906,751    | 32,400,448    | 648,009    | 6,862,717   | 7,604,332   | 4,381   | 81,138  | 181,055,52   | 10,641 |
| \$2,000,000 to \$3,000,000.....                          | 34      | .008    | 99,993        | 83,580,891  | 1,327 | 96,953  | 130,000       | 50,385,641    | 33,065,250    | 661,305    | 8,225,430   | 8,886,735   | 5,125   | 86,263  | 261,374,56   | 10,632 |
| \$3,000,000 to \$4,000,000.....                          | 14      | .003    | 99,996        | 48,429,288  | .769  | 97,722  | 52,000        | 34,178,288    | 14,199,000    | 283,980    | 5,198,713   | 5,482,683   | 3,162   | 89,425  | 391,620,93   | 11,321 |
| \$4,000,000 to \$5,000,000.....                          | 9       | .002    | 99,998        | 40,627,643  | .645  | 98,367  | 35,000        | 19,592,493    | 21,000,150    | 420,003    | 4,640,731   | 5,060,734   | 2,919   | 92,344  | 562,303,78   | 12,456 |
| \$5,000,000 and over.....                                | 10      | .002    | 100,000       | 102,810,802 | 1,633 | 100,000 | 395,000       | 73,931,952    | 28,860,850    | 577,397    | 12,697,149  | 13,274,546  | 7,656   | 100,000 | 1,327,454,60 | 12,908 |
| Total.....   | 429,401 | 100,000 | 6,298,577,620 | .....       | ..... | .....   | 1,643,310,000 | 2,136,468,625 | 2,572,027,890 | 51,440,585 | 121,946,136 | 173,386,694 | 100,000 | .....   | 396,73       | 2,753  |
| Married women making separate returns <sup>2</sup> ..... | 7,635   |         |               |             |       |         |               |               |               |            |             |             |         |         |              |        |
| Total number of returns filed.....                       | 437,036 |         |               |             |       |         |               |               |               |            |             |             |         |         |              |        |

<sup>1</sup> Nontaxable. Specific exemption and dividends exceed net income.

<sup>2</sup> The net incomes of both husband and wife were combined and counted as one return in its proper income class.

TABLE 3.—PERSONAL INCOME TAX—SEX AND CONJUGAL CONDITION, DISTRIBUTION BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| States and Territories.   | Incomes of heads of families, including joint incomes of husbands and wives. |                       | Incomes of married women making returns separate from husbands. |                       | All other incomes. |                       |                    |                       | Total. |              |
|---------------------------|--|-----------------------|---|-----------------------|--------------------|-----------------------|--------------------|-----------------------|--------|--------------|
|                           |  |                       |   |                       | Male.              |                       | Female.            |                       |        |              |
|                           | Number of returns.   | Amount of net income. | Number of returns.  | Amount of net income. | Number of returns. | Amount of net income. | Number of returns. | Amount of net income. |        |              |
| Alabama.....              | 1,791  | \$15,550,220          | 12  | \$103,363             | 202                | \$1,957,088           | 92                 | \$858,339             | 2,097  | \$18,469,010 |
| Alaska.....               | 185  | (1)                   | .....   | (1)                   | 56                 | (1)                   | 2                  | (1)                   | 243    | 1,878,419    |
| Arizona.....              | 856  | 9,717,881             | 5   | 166,929               | 116                | 1,315,637             | 17                 | 576,794               | 994    | 11,777,241   |
| Arkansas.....             | 1,948  | 15,390,254            | 14  | 99,563                | 221                | 1,668,131             | 72                 | 525,730               | 2,255  | 17,683,678   |
| California.....           | 17,136   | 181,246,097           | 343   | 6,485,057             | 2,256              | 22,938,777            | 1,473              | 17,655,014            | 21,208 | 228,324,945  |
| Colorado.....             | 3,843  | 46,825,337            | 55  | 1,145,658             | 389                | 4,075,249             | 148                | 1,807,686             | 4,435  | 53,854,130   |
| Connecticut.....          | 7,365  | 96,850,503            | 258   | 5,800,109             | 1,077              | 15,684,543            | 1,013              | 15,483,186            | 9,713  | 133,858,341  |
| Delaware.....             | 1,076  | 47,218,330            | 31  | 2,408,621             | 149                | 3,750,531             | 90                 | 4,420,928             | 1,346  | 57,798,410   |
| District of Columbia..... | 5,469  | 52,226,376            | 116   | 2,331,843             | 796                | 6,619,201             | 427                | 6,147,201             | 6,808  | 67,334,621   |
| Florida.....              | 1,536  | 13,428,424            | 19  | 1,856,749             | 170                | 1,672,541             | 54                 | 443,488               | 1,779  | 17,401,202   |
| Georgia.....              | 2,991  | (1)                   | 1   | (1)                   | 325                | (1)                   | 127                | (1)                   | 3,444  | 32,992,965   |
| Hawaii.....               | 853  | 14,589,501            | 34  | 867,262               | 170                | 2,825,536             | 87                 | 2,079,723             | 1,144  | 20,362,022   |
| Idaho.....                | 661  | (1)                   | 2   | (1)                   | 75                 | (1)                   | 18                 | (1)                   | 756    | 7,927,064    |
| Illinois.....             | 31,813   | 393,656,295           | 507   | 12,017,372            | 3,611              | 52,998,910            | 1,594              | 25,618,256            | 37,525 | 484,290,833  |
| Indiana.....              | 6,023  | 65,211,119            | 64  | 1,047,145             | 633                | 6,002,139             | 284                | 2,377,260             | 7,004  | 74,637,683   |
| Iowa.....                 | 7,547  | 57,389,977            | 57  | 858,696               | 597                | 4,661,004             | 296                | 2,695,197             | 8,497  | 65,604,874   |
| Kansas.....               | 3,846  | 35,748,212            | 7   | 123,139               | 334                | 2,973,829             | 103                | 795,285               | 4,290  | 39,638,465   |
| Kentucky.....             | 3,196  | 31,815,983            | 38  | 390,177               | 454                | 4,329,344             | 199                | 1,971,472             | 3,887  | 38,506,976   |
| Louisiana.....            | 3,799  | 42,669,895            | 23  | 359,738               | 515                | 5,574,174             | 180                | 2,670,826             | 4,517  | 51,274,633   |
| Maine.....                | 2,206  | 23,179,117            | 40  | 459,285               | 321                | 3,470,702             | 256                | 3,326,841             | 2,823  | 30,435,945   |
| Maryland.....             | 7,396  | 92,781,718            | 158   | 2,324,972             | 1,274              | 16,983,336            | 846                | 8,919,028             | 9,674  | 121,009,054  |

STATISTICS OF INCOME.

|                                   |         |               |       |             |        |             |        |             |         |               |
|-----------------------------------|---------|---------------|-------|-------------|--------|-------------|--------|-------------|---------|---------------|
| Massachusetts.....                | 24,242  | 333,728,911   | 821   | 17,020,909  | 3,968  | 61,828,640  | 3,260  | 41,105,302  | 32,291  | 474,292,762   |
| Michigan.....                     | 9,780   | 136,844,386   | 154   | 4,858,715   | 1,014  | 13,898,361  | 500    | 7,021,089   | 11,448  | 162,533,101   |
| Minnesota.....                    | 6,547   | 79,920,236    | 125   | 2,554,704   | 653    | 7,026,332   | 231    | 3,100,112   | 7,556   | 93,201,384    |
| Mississippi.....                  | 1,228   | 12,511,625    | 8     | 63,962      | 140    | 1,400,113   | 64     | 856,096     | 1,440   | 14,831,796    |
| Missouri.....                     | 10,816  | 120,145,366   | 169   | 2,745,128   | 1,558  | 15,526,244  | 613    | 8,652,565   | 12,956  | 147,069,303   |
| Montana.....                      | 1,511   | 15,319,258    | 6     | 405,575     | 236    | 3,072,636   | 48     | 669,550     | 1,801   | 19,467,019    |
| Nebraska.....                     | 3,824   | 32,090,447    | 20    | 421,585     | 337    | 3,153,723   | 105    | 893,852     | 4,286   | 36,559,607    |
| Nevada.....                       | 316     | (1)           | 2     | (1)         | 37     | (1)         | 9      | (1)         | 364     | 2,799,775     |
| New Hampshire.....                | 1,334   | 14,357,579    | 31    | 461,864     | 186    | 2,336,813   | 184    | 2,401,286   | 1,735   | 19,557,542    |
| New Jersey.....                   | 16,264  | 204,801,737   | 373   | 7,784,913   | 1,749  | 26,089,264  | 1,315  | 15,335,966  | 19,701  | 254,068,880   |
| New Mexico.....                   | 695     | 6,394,430     | 7     | 84,521      | 98     | 917,775     | 13     | 90,006      | 813     | 7,486,732     |
| New York.....                     | 71,799  | 1,421,824,728 | 2,454 | 74,072,579  | 12,086 | 286,828,753 | 6,816  | 139,535,391 | 93,155  | 1,922,864,651 |
| North Carolina.....               | 1,888   | 20,567,889    | 22    | 593,232     | 234    | 2,982,209   | 63     | 682,106     | 2,207   | 24,825,826    |
| North Dakota.....                 | 1,046   | (1)           | 1     | (1)         | 115    | (1)         | 14     | (1)         | 1,176   | 9,219,055     |
| Ohio.....                         | 18,169  | 254,825,658   | 465   | 12,013,538  | 2,172  | 36,313,485  | 968    | 15,669,830  | 21,774  | 318,822,511   |
| Oklahoma.....                     | 2,176   | 69,055,060    | 19    | 457,360     | 273    | 5,143,452   | 71     | 1,155,590   | 2,539   | 66,811,462    |
| Oregon.....                       | 2,402   | 20,994,073    | 25    | 503,621     | 245    | 2,190,054   | 128    | 1,280,824   | 2,800   | 24,968,372    |
| Pennsylvania.....                 | 31,857  | 500,397,341   | 802   | 21,084,058  | 4,588  | 74,032,794  | 3,042  | 47,729,798  | 40,289  | 613,243,991   |
| Rhode Island.....                 | 2,910   | 47,017,502    | 99    | 3,341,107   | 393    | 6,699,119   | 343    | 8,289,435   | 3,745   | 65,257,163    |
| South Carolina.....               | 1,056   | 8,547,292     | 4     | 24,289      | 111    | 1,119,795   | 33     | 191,571     | 1,204   | 9,882,947     |
| South Dakota.....                 | 884     | (1)           | 1     | (1)         | 74     | (1)         | 12     | (1)         | 971     | 7,474,252     |
| Tennessee.....                    | 3,817   | 34,568,738    | 24    | 251,277     | 418    | 3,576,699   | 155    | 1,470,961   | 4,414   | 39,867,675    |
| Texas.....                        | 9,021   | 95,191,082    | 43    | 450,855     | 1,011  | 11,445,180  | 439    | 6,190,920   | 10,514  | 113,278,037   |
| Utah.....                         | 1,111   | 12,734,495    | 17    | 300,870     | 110    | 940,411     | 30     | 305,430     | 1,259   | 14,281,206    |
| Vermont.....                      | 880     | 9,411,952     | 19    | 901,691     | 110    | 1,688,456   | 91     | 2,626,856   | 1,100   | 14,628,955    |
| Virginia.....                     | 3,592   | 36,465,803    | 33    | 771,156     | 398    | 3,481,375   | 167    | 1,498,130   | 4,190   | 42,216,464    |
| Washington.....                   | 4,753   | 43,025,408    | 19    | 323,532     | 452    | 4,988,086   | 136    | 1,360,221   | 5,360   | 49,697,247    |
| West Virginia.....                | 2,187   | 25,075,829    | 25    | 376,528     | 270    | 3,757,003   | 93     | 961,449     | 2,575   | 30,170,809    |
| Wisconsin.....                    | 6,895   | 71,951,345    | 58    | 1,416,661   | 814    | 8,445,845   | 494    | 5,800,744   | 8,261   | 87,614,595    |
| Wyoming.....                      | 571     | 5,433,669     | 5     | 34,884      | 79     | 936,849     | 18     | 118,385     | 673     | 6,523,787     |
| States grouped <sup>1</sup> ..... |         | 55,045,915    |       | 62,725      |        | 5,791,064   |        | 1,391,826   |         |               |
| Grand total.....                  | 355,107 | 4,931,804,725 | 7,635 | 193,482,535 | 47,461 | 755,531,225 | 26,833 | 414,759,135 | 437,036 | 6,298,577,620 |

<sup>1</sup> States grouped to conceal the net income and identity of the taxpayer where one or two returns only appear under a distribution.

TABLE 4.—PERSONAL INCOME TAX—SEX AND CONJUGAL CONDITION, DISTRIBUTION BY INCOME CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| Income class.                         | Incomes of heads of families, including joint incomes of husbands and wives. |                       |  | Incomes of married women making returns separate from husbands. |                       |  | All other incomes. |                       |                    |                       |                    |                       | Grand total.       |                       |
|---------------------------------------|--|-----------------------|--|---|-----------------------|--|--------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|--------------------|-----------------------|
|                                       |  |                       |  |   |                       |  | Male.              |                       |                    | Female.               |                    |                       |                    |                       |
|                                       | Number of returns.   | Amount of net income. |  | Number of returns.  | Amount of net income. |  | Number of returns. | Amount of net income. | Number of returns. | Amount of net income. | Number of returns. | Amount of net income. | Number of returns. | Amount of net income. |
| \$3,000 to \$4,000 <sup>1</sup> ..... | 69,088   | \$243,593,372         |  | 128   | \$365,211             |  | 2,674              | \$9,309,435           | 2,304              | \$8,076,428           | 74,066             | \$261,344,646         |                    |                       |
| \$3,000 to \$4,000.....               |  |                       |  |   |                       |  | 8,422              | 30,999,663            | 2,634              | 9,280,419             | 11,056             | 40,280,082            |                    |                       |
| \$4,000 to \$5,000.....               | 60,532   | 271,115,051           |  | 160   | 625,784               |  | 7,470              | 33,273,443            | 4,025              | 18,032,009            | 72,027             | 323,044,287           |                    |                       |
| \$5,000 to \$6,000.....               | 43,908   | 233,719,020           |  | 159   | 731,799               |  | 5,180              | 28,246,679            | 2,941              | 16,146,081            | 52,029             | 284,843,579           |                    |                       |
| \$6,000 to \$7,000.....               | 30,601   | 197,490,141           |  | 135   | 689,139               |  | 3,732              | 24,118,374            | 2,137              | 13,867,335            | 36,470             | 236,164,989           |                    |                       |
| \$7,000 to \$8,000.....               | 22,062   | 164,558,031           |  | 136   | 688,228               |  | 2,731              | 20,403,693            | 1,651              | 12,355,803            | 26,444             | 198,005,755           |                    |                       |
| \$8,000 to \$9,000.....               | 16,641   | 140,686,524           |  | 127   | 681,560               |  | 2,063              | 17,476,827            | 1,255              | 10,631,674            | 19,959             | 169,476,585           |                    |                       |
| \$9,000 to \$10,000.....              | 13,031   | 123,095,243           |  | 134   | 827,765               |  | 1,666              | 15,784,394            | 954                | 9,049,667             | 15,651             | 148,757,069           |                    |                       |
| \$10,000 to \$15,000.....             | 37,322   | 450,998,077           |  | 536   | 4,079,528             |  | 4,872              | 59,230,409            | 3,115              | 37,825,200            | 45,309             | 552,133,214           |                    |                       |
| \$15,000 to \$20,000.....             | 18,484   | 316,009,943           |  | 479   | 4,670,957             |  | 2,425              | 31,759,614            | 1,709              | 29,544,483            | 22,618             | 391,984,997           |                    |                       |
| \$20,000 to \$25,000.....             | 10,518   | 230,971,754           |  | 559   | 5,426,729             |  | 1,416              | 31,610,427            | 1,019              | 22,888,665            | 12,953             | 290,897,575           |                    |                       |
| \$25,000 to \$30,000.....             | 6,516  | 172,975,951           |  | 543   | 5,883,845             |  | 897                | 24,491,039            | 642                | 17,601,535            | 8,055              | 220,952,370           |                    |                       |
| \$30,000 to \$25,000.....             | 8,084  | 270,076,371           |  | 825   | 11,666,894            |  | 1,180              | 40,637,105            | 804                | 27,851,457            | 10,068             | 350,232,027           |                    |                       |
| \$40,000 to \$50,000.....             | 4,513  | 191,995,661           |  | 612   | 10,687,791            |  | 668                | 29,616,538            | 430                | 19,177,271            | 5,611              | 251,477,261           |                    |                       |
| \$50,000 to \$60,000.....             | 2,940  | 153,602,500           |  | 427   | 8,014,742             |  | 399                | 21,788,663            | 282                | 15,383,327            | 3,621              | 198,789,232           |                    |                       |
| \$60,000 to \$70,000.....             | 2,039  | 124,670,060           |  | 353   | 8,347,384             |  | 306                | 19,712,506            | 203                | 13,075,904            | 2,548              | 165,805,854           |                    |                       |
| \$70,000 to \$80,000.....             | 1,429  | 100,688,143           |  | 279   | 6,919,213             |  | 226                | 16,809,559            | 132                | 9,863,575             | 1,787              | 134,280,490           |                    |                       |
| \$80,000 to \$90,000.....             | 1,146  | 90,955,138            |  | 251   | 7,321,741             |  | 180                | 15,188,501            | 96                 | 8,076,422             | 1,422              | 121,541,802           |                    |                       |
| \$90,000 to \$100,000.....            | 878  | 78,086,571            |  | 191   | 5,682,773             |  | 121                | 11,507,983            | 75                 | 7,101,369             | 1,074              | 102,378,096           |                    |                       |
| \$100,000 to \$150,000.....           | 2,356  | 270,839,710           |  | 562   | 19,639,352            |  | 343                | 42,655,107            | 201                | 24,224,149            | 2,900              | 357,355,318           |                    |                       |
| \$150,000 to \$200,000.....           | 1,044  | 167,648,902           |  | 302   | 14,276,058            |  | 160                | 27,597,316            | 80                 | 14,027,809            | 1,284              | 223,550,085           |                    |                       |
| \$200,000 to \$250,000.....           | 592  | 125,234,875           |  | 178   | 10,789,630            |  | 93                 | 20,636,557            | 41                 | 9,118,072             | 726                | 163,779,134           |                    |                       |
| \$250,000 to \$300,000.....           | 334  | 84,992,556            |  | 113   | 8,061,749             |  | 57                 | 15,410,894            | 36                 | 10,064,988            | 427                | 118,530,187           |                    |                       |

|  |         |               |       |             |        |             |        |             |         |               |
|--|---------|---------------|-------|-------------|--------|-------------|--------|-------------|---------|---------------|
| \$300,000 to \$400,000.....  | 393     | 125,867,469   | 136   | 10,119,882  | 57     | 19,666,649  | 19     | 6,522,819   | 469     | 162,176,819   |
| \$400,000 to \$500,000.....  | 199     | 82,301,536    | 76    | 6,739,670   | 34     | 15,179,132  | 12     | 5,540,860   | 245     | 109,761,198   |
| \$500,000 to \$1,000,000.....  | 292     | 175,976,604   | 148   | 23,974,036  | 61     | 40,659,031  | 23     | 16,161,634  | 376     | 256,771,325   |
| \$1,000,000 to \$1,500,000.....  | 78      | 88,988,206    | 37    | 5,042,371   | 11     | 14,040,354  | 8      | 9,248,890   | 97      | 117,319,821   |
| \$1,500,000 to \$2,000,000.....  | 32      | 49,734,190    | 18    | 4,613,826   | 8      | 13,801,418  | 2      | 3,315,765   | 42      | 71,465,199    |
| Classes grouped: <sup>2</sup>  |         |               |       |             |        |             |        |             |         |               |
| \$2,000,000 to \$3,000,000.....  | 28      |               | 15    |             | 5      |             | 1      |             | 34      | 83,580,891    |
| \$3,000,000 to \$4,000,000.....  | 10      |               | 4     | 6,916,858   | 3      | 53,920,515  | 1      |             | 14      | 48,429,288    |
| \$4,000,000 to \$5,000,000.....  | 8       | 203,932,726   | 7     |             |        |             | 1      | 10,708,525  | 9       | 40,627,643    |
| \$5,000,000 and over.....  | 9       |               | 5     |             | 1      |             |        |             | 10      | 102,840,802   |
| Married women making returns separate from husbands <sup>3</sup> ..... |         |               |       |             |        |             |        |             | 7,635   |               |
| Grand total.....   | 355,107 | 4,934,804,725 | 7,635 | 193,482,535 | 47,461 | 755,531,225 | 26,833 | 414,759,135 | 437,036 | 6,298,577,620 |

1 Nontaxable; specific exemption and dividends exceed net income.  
 2 Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.  
 3 The combined net income of both husband and wife is shown in the grand total as one return in its proper income class.





STATISTICS OF INCOME.

|  |         |        |        |        |        |        |        |        |        |        |        |        |       |        |       |       |       |       |       |       |
|--|---------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|-------|--------|-------|-------|-------|-------|-------|-------|
| Montana.....   | 1,795   | 233    | 48     | 289    | 239    | 179    | 131    | 120    | 82     | 204    | 97     | 64     | 36    | 37     | 9     | 8     | 5     | 2     | 1     | 1     |
| Nebraska.....  | 4,266   | 900    | 88     | 791    | 637    | 441    | 240    | 203    | 154    | 384    | 154    | 93     | 43    | 70     | 25    | 13    | 3     | 9     | 3     | 4     |
| Nevada.....  | 362     | 69     | 10     | 99     | 40     | 34     | 22     | 16     | 14     | 23     | 43     | 7      | 4     | 5      | 5     | 1     |       |       |       |       |
| New Hampshire.....   | 1,704   | 323    | 28     | 278    | 214    | 169    | 115    | 66     | 68     | 167    | 93     | 42     | 28    | 42     | 21    | 12    | 11    | 5     | 4     | 4     |
| New Jersey.....  | 19,328  | 3,322  | 495    | 3,434  | 2,508  | 1,664  | 1,221  | 909    | 658    | 1,985  | 988    | 512    | 311   | 376    | 244   | 158   | 109   | 73    | 50    | 50    |
| New Mexico.....  | 806     | 169    | 29     | 172    | 91     | 73     | 58     | 32     | 26     | 55     | 37     | 18     | 6     | 14     | 9     | 5     | 3     | 4     | 2     | 1     |
| New York.....  | 90,701  | 12,293 | 2,741  | 13,820 | 10,313 | 7,408  | 5,483  | 4,199  | 3,392  | 9,810  | 5,418  | 3,254  | 2,178 | 2,800  | 1,074 | 1,091 | 792   | 563   | 472   | 372   |
| North Carolina.....  | 2,185   | 397    | 40     | 383    | 317    | 263    | 143    | 102    | 94     | 227    | 113    | 35     | 41    | 38     | 17    | 11    | 2     | 4     |       | 2     |
| North Dakota.....  | 1,175   | 213    | 21     | 265    | 185    | 97     | 81     | 56     | 42     | 107    | 53     | 20     | 10    | 14     | 4     | 1     | 4     |       | 1     |       |
| Ohio.....  | 21,309  | 3,519  | 417    | 3,413  | 2,645  | 1,828  | 1,311  | 965    | 798    | 2,366  | 1,179  | 698    | 463   | 490    | 314   | 183   | 112   | 85    | 75    | 67    |
| Oklahoma.....  | 2,520   | 344    | 40     | 371    | 294    | 235    | 189    | 140    | 104    | 285    | 155    | 71     | 50    | 56     | 40    | 34    | 21    | 22    | 12    | 8     |
| Oregon.....  | 2,775   | 690    | 68     | 522    | 349    | 234    | 171    | 126    | 81     | 245    | 106    | 49     | 35    | 32     | 26    | 10    | 5     | 4     | 4     | 3     |
| Pennsylvania.....  | 39,487  | 5,524  | 919    | 6,092  | 4,803  | 3,316  | 2,552  | 1,936  | 1,550  | 4,551  | 2,337  | 1,384  | 827   | 1,104  | 573   | 421   | 296   | 211   | 160   | 118   |
| Rhode Island.....  | 3,646   | 562    | 59     | 510    | 419    | 297    | 228    | 168    | 135    | 454    | 230    | 139    | 86    | 132    | 46    | 31    | 24    | 21    | 17    | 8     |
| South Carolina.....  | 1,200   | 226    | 23     | 246    | 167    | 128    | 60     | 60     | 41     | 126    | 66     | 19     | 11    | 9      | 9     | 6     |       |       |       |       |
| South Dakota.....  | 970     | 191    | 20     | 200    | 157    | 92     | 54     | 50     | 43     | 83     | 32     | 13     | 11    | 14     | 8     | 1     |       | 1     |       |       |
| Tennessee.....   | 4,390   | 1,043  | 119    | 796    | 528    | 353    | 264    | 180    | 139    | 434    | 175    | 121    | 59    | 76     | 47    | 18    | 9     | 7     | 7     | 4     |
| Texas.....   | 10,471  | 2,076  | 255    | 1,877  | 1,378  | 892    | 732    | 507    | 300    | 1,095  | 462    | 254    | 143   | 159    | 78    | 51    | 32    | 26    | 22    | 13    |
| Utah.....  | 1,242   | 201    | 22     | 212    | 141    | 115    | 71     | 56     | 48     | 162    | 71     | 42     | 24    | 29     | 12    | 11    | 5     | 6     | 4     | 2     |
| Vermont.....   | 1,081   | 201    | 20     | 187    | 138    | 93     | 76     | 50     | 48     | 113    | 42     | 21     | 24    | 21     | 7     | 4     | 10    | 6     | 6     | 2     |
| Virginia.....  | 4,157   | 848    | 98     | 723    | 521    | 331    | 259    | 180    | 167    | 430    | 191    | 102    | 60    | 78     | 34    | 30    | 11    | 13    | 7     | 8     |
| Washington.....  | 5,341   | 1,357  | 133    | 1,034  | 643    | 439    | 273    | 237    | 182    | 486    | 203    | 102    | 70    | 75     | 21    | 21    | 10    | 13    | 6     | 5     |
| West Virginia.....   | 2,550   | 436    | 50     | 445    | 307    | 218    | 174    | 114    | 95     | 264    | 158    | 88     | 43    | 52     | 29    | 21    | 16    | 3     | 3     | 5     |
| Wisconsin.....   | 8,203   | 1,861  | 205    | 1,506  | 972    | 672    | 481    | 347    | 263    | 819    | 351    | 189    | 123   | 145    | 63    | 38    | 39    | 24    | 17    | 19    |
| Wyoming.....   | 668     | 130    | 22     | 103    | 73     | 67     | 44     | 28     | 23     | 79     | 36     | 18     | 10    | 16     | 7     | 6     | 3     |       |       | 3     |
| Total.....   | 429,401 | 74,066 | 11,656 | 72,027 | 52,029 | 36,470 | 26,444 | 19,959 | 15,451 | 45,399 | 22,618 | 12,953 | 8,055 | 10,068 | 5,611 | 3,621 | 2,548 | 1,787 | 1,422 | 1,074 |
| Married women making returns separate from husbands <sup>2</sup> ..... | 7,635   | 128    |        | 160    | 159    | 135    | 136    | 127    | 134    | 536    | 479    | 559    | 543   | 825    | 612   | 427   | 353   | 279   | 251   | 191   |
| Grand total.....   | 437,036 | 74,194 | 11,656 | 72,187 | 52,188 | 36,605 | 26,580 | 20,086 | 15,785 | 45,845 | 23,097 | 13,512 | 8,598 | 10,893 | 6,223 | 4,048 | 2,901 | 2,066 | 1,673 | 1,265 |

<sup>1</sup> Non-taxable. Specific exemption and dividends exceed net income.  
<sup>2</sup> The net incomes of both husband and wife were combined and counted as one return in its proper income class.



STATISTICS OF INCOME.

|                     |       |     |     |     |     |    |     |    |        |        |       |       |        |
|---------------------|-------|-----|-----|-----|-----|----|-----|----|--------|--------|-------|-------|--------|
| Kansas.....         | 11    | 4   | 2   | 5   | 1   | 1  | 1   | 1  | 334    | 103    | 7     | 4,290 |        |
| Kentucky.....       | 14    | 1   | 1   | 2   | 1   | 1  | 1   | 1  | 454    | 199    | 38    | 3,887 |        |
| Louisiana.....      | 22    | 10  | 5   | 2   | 1   | 1  | 1   | 1  | 3,799  | 515    | 180   | 4,517 |        |
| Maine.....          | 15    | 2   | 1   | 3   | 1   | 1  | 1   | 1  | 2,206  | 321    | 256   | 40    | 2,823  |
| Maryland.....       | 36    | 26  | 9   | 2   | 6   | 2  | 4   | 2  | 7,396  | 1,274  | 846   | 158   | 9,674  |
| Massachusetts.....  | 261   | 117 | 75  | 36  | 41  | 17 | 32  | 3  | 21,242 | 3,968  | 3,269 | 821   | 32,291 |
| Michigan.....       | 88    | 46  | 17  | 11  | 12  | 5  | 7   | 1  | 9,780  | 1,014  | 500   | 154   | 11,448 |
| Minnesota.....      | 40    | 17  | 9   | 5   | 6   | 4  | 2   | 1  | 6,547  | 653    | 231   | 125   | 7,556  |
| Mississippi.....    | 3     | 1   | 1   | 1   | 1   | 1  | 1   | 1  | 1,228  | 140    | 64    | 8     | 1,440  |
| Missouri.....       | 54    | 26  | 6   | 9   | 14  | 2  | 4   | 2  | 10,816 | 1,858  | 613   | 169   | 12,656 |
| Montana.....        | 3     | 2   | 2   | 2   | 1   | 1  | 1   | 1  | 1,511  | 286    | 48    | 6     | 1,801  |
| Nebraska.....       | 8     | 1   | 1   | 1   | 1   | 1  | 1   | 1  | 3,824  | 337    | 105   | 20    | 4,286  |
| Nevada.....         |       |     |     |     |     |    |     |    | 316    | 37     | 9     | 2     | 364    |
| New Hampshire.....  | 8     | 3   | 1   | 1   | 2   | 1  | 1   | 1  | 1,334  | 186    | 184   | 31    | 1,735  |
| New Jersey.....     | 119   | 57  | 28  | 18  | 17  | 7  | 9   | 2  | 16,264 | 1,749  | 1,315 | 373   | 19,701 |
| New Mexico.....     | 1     | 1   | 1   | 1   | 1   | 1  | 1   | 1  | 685    | 98     | 13    | 7     | 813    |
| New York.....       | 1,006 | 467 | 304 | 165 | 191 | 99 | 187 | 51 | 71,799 | 12,086 | 6,816 | 2,454 | 93,155 |
| North Carolina..... | 7     | 3   | 1   | 1   | 1   | 1  | 2   | 2  | 1,888  | 234    | 63    | 22    | 2,207  |
| North Dakota.....   | 1     | 1   | 1   | 1   | 1   | 1  | 1   | 1  | 1,046  | 115    | 14    | 1     | 1,176  |
| Ohio.....           | 152   | 64  | 45  | 27  | 19  | 15 | 22  | 1  | 18,169 | 2,172  | 968   | 165   | 21,774 |
| Oklahoma.....       | 20    | 8   | 3   | 2   | 6   | 1  | 3   | 2  | 2,176  | 273    | 71    | 19    | 2,539  |
| Oregon.....         | 6     | 2   | 1   | 1   | 2   | 1  | 1   | 1  | 2,402  | 245    | 128   | 25    | 2,800  |
| Pennsylvania.....   | 343   | 155 | 64  | 54  | 38  | 31 | 39  | 11 | 31,857 | 4,588  | 3,042 | 802   | 40,289 |
| Rhode Island.....   | 32    | 9   | 11  | 10  | 6   | 4  | 5   | 2  | 2,910  | 393    | 343   | 99    | 3,745  |
| South Carolina..... | 2     | 1   | 1   | 1   | 1   | 1  | 1   | 1  | 1,056  | 111    | 33    | 1     | 1,204  |
| South Dakota.....   |       |     |     |     |     |    |     |    | 884    | 74     | 12    | 1     | 971    |
| Tennessee.....      | 7     | 1   | 2   | 2   | 1   | 1  | 1   | 1  | 3,817  | 118    | 155   | 24    | 4,414  |
| Texas.....          | 31    | 12  | 7   | 3   | 3   | 1  | 1   | 1  | 9,021  | 1,011  | 439   | 13    | 10,514 |
| Utah.....           | 5     | 1   | 2   | 1   | 1   | 1  | 1   | 1  | 1,111  | 101    | 30    | 17    | 1,259  |
| Vermont.....        | 6     | 1   | 1   | 1   | 3   | 1  | 1   | 1  | 880    | 110    | 91    | 19    | 1,100  |
| Virginia.....       | 7     | 5   | 1   | 1   | 1   | 1  | 2   | 2  | 3,592  | 398    | 167   | 33    | 4,190  |

1 The net incomes of both husband and wife were combined and counted as one return in its proper income class.

**TABLE 5.—PERSONAL INCOME TAX—DISTRIBUTION OF RETURNS BY STATES AND CLASSES, FOR THE UNITED STATES; showing the number of returns in each State and class, also as distributed by sex and conjugal conditions—Continued**

[Returns of net incomes filed for the calendar year ended Dec. 31, 1915.]

| States and Territories.  | Distribution of returns by income class. |                        |                        |                        |                        |                        |                          |                            |                            |                            |                            | Distribution of returns by sex and conjugal conditions. |                       |  |        |                          |   |                          |
|--|--|------------------------|------------------------|------------------------|------------------------|------------------------|--------------------------|----------------------------|----------------------------|----------------------------|----------------------------|---|-----------------------|--|--------|--------------------------|---|--------------------------|
|  |  |                        |                        |                        |                        |                        |                          |                            |                            |                            |                            | Single—   |                       | Married women  |        | Total number of returns. |   |                          |
|  |  |                        |                        |                        |                        |                        |                          |                            |                            |                            |                            | Men.  | Women.                | Married men making returns separate from husbands. <sup>1</sup>  |        |                          |   |                          |
|  | \$100,000 to \$150,000                   | \$150,000 to \$200,000 | \$200,000 to \$250,000 | \$250,000 to \$300,000 | \$300,000 to \$400,000 | \$400,000 to \$500,000 | \$500,000 to \$1,000,000 | \$1,000,000 to \$1,500,000 | \$1,500,000 to \$2,000,000 | \$2,000,000 to \$3,000,000 | \$3,000,000 to \$4,000,000 | \$4,000,000 to \$5,000,000                              | \$5,000,000 and over. | Heads of families including joint returns of husbands and wives. | Men.   | Women.                   | Married men making returns separate from husbands. <sup>1</sup> | Total number of returns. |
| Washington.....  | 4  | 4                      | 2                      | 1                      | 2                      | 1                      |                          |                            |                            |                            |                            |   | 4,753                 | 452  | 136    | 19                       | 5,360   |                          |
| West Virginia.....   | 6  | 4                      |                        | 1                      |                        | 1                      |                          |                            |                            |                            |                            |   | 2,187                 | 270  | 93     | 25                       | 2,575   |                          |
| Wisconsin.....   | 32                                       | 11                     | 7                      | 5                      | 4                      | 2                      | 1                        |                            |                            |                            |                            |   | 6,895                 | 814  | 494    | 58                       | 8,261   |                          |
| Wyoming.....   |  |                        |                        |                        |                        |                        |                          |                            |                            |                            |                            |   | 571                   | 79   | 18     | 5                        | 673   |                          |
| Total.....   | 2,900                                    | 1,284                  | 726                    | 427                    | 469                    | 245                    | 376                      | 97                         | 42                         | 34                         | 14                         | 9   | 355,107               | 47,461   | 26,833 | 7,635                    | 437,036   |                          |
| Married women making returns separate from husbands <sup>1</sup> ..... | 562                                      | 302                    | 178                    | 113                    | 136                    | 76                     | 148                      | 37                         | 18                         | 15                         | 4                          | 7   |                       |  |        |                          |   |                          |
| Grand total.....   | 3,462                                    | 1,586                  | 904                    | 540                    | 605                    | 321                    | 524                      | 134                        | 60                         | 49                         | 18                         | 16  |                       |  |        |                          |   |                          |

<sup>1</sup> The net incomes of both husband and wife were combined and counted as one return in its proper income class.

**TABLE 6.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION, FOR THE UNITED STATES; showing for each occupation the number of returns, net income, total tax, and relative percentages.**

[Income returned for the calendar year ended Dec. 31, 1916.]

| Occupations.  | Returns. |  | Net income.   |  | Income tax (normal and additional). |                                      |
|---|----------|--|---------------|--|-------------------------------------|--------------------------------------|
|   | Number.  | Per cent each class is of total number of returns. | Amount.       | Per cent each class is of total net income returned. | Amount.                             | Per cent each class is of total tax. |
| Accounting professions: Accountants, statisticians, actuaries, etc.....                                 | 4, 229   | 0.967  | \$25,932,801  | 0.412  | \$183,911                           | 0.106                                |
| Architects.....   | 1, 419   | .325   | 13,701,121    | .218   | 154,108                             | .089                                 |
| Artists: Painters, sculptors, etc.....  | 786      | .179   | 7,651,573     | .121   | 118,767                             | .069                                 |
| Authors, editors, reporters, etc.....   | 2,529    | .579   | 24,077,768    | .382   | 323,518                             | .187                                 |
| Clergymen.....  | 1,671    | .382   | 10,868,893    | .173   | 68,560                              | .040                                 |
| Engineers: Civil, mining, etc.....  | 6,628    | 1.517  | 63,319,332    | 1.005  | 960,993                             | .554                                 |
| Lawyers and judges.....   | 21,273   | 4.868  | 245,139,302   | 3.892  | 4,289,869                           | 2.474                                |
| Medical profession: Physicians, surgeons, oculists, dentists, nurses and other medical specialists..... | 20,348   | 4.656  | 143,577,410   | 2.280  | 1,256,645                           | .725                                 |
| Public service: Civil.....  | 2,992    | .685   | 20,427,287    | .324   | 158,726                             | .092                                 |
| Public service: Military.....   | 5,459    | 1.249  | 28,965,909    | .460   | 158,381                             | .091                                 |
| Theatrical profession: Actors, singers, musicians, etc.....   | 914      | .209   | 11,128,927    | .177   | 242,854                             | .140                                 |
| Teachers: From kindergarten to university; also school and college officials.....                       | 2,919    | .668   | 19,345,751    | .307   | 117,961                             | .068                                 |
| All other professions and occupations.....  | 2,913    | .667   | 28,637,580    | .455   | 551,897                             | .318                                 |
| Professions or occupations not stated.....  | 7,350    | 1.682  | 69,038,685    | 1.096  | 834,570                             | .481                                 |
| Agriculturists: Farmers, stock raisers, orchardists, etc.....   | 14,407   | 3.297  | 129,642,432   | 2.058  | 1,815,945                           | 1.047                                |
| Bankers.....  | 6,518    | 1.492  | 206,970,133   | 3.286  | 12,296,089                          | 7.092                                |
| Real estate brokers: Agents and salesmen...   | 6,146    | 1.406  | 72,256,877    | 1.147  | 1,451,288                           | .837                                 |
| Stock and bond brokers.....   | 2,839    | .649   | 116,425,299   | 1.848  | 5,418,931                           | 3.125                                |
| Insurance brokers.....  | 1,414    | .324   | 18,314,501    | .291   | 431,157                             | .249                                 |
| Brokers: All other.....   | 7,479    | 1.711  | 182,552,715   | 2.898  | 8,063,569                           | 4.650                                |
| Capitalists: Investors and speculators.....   | 85,465   | 19.556   | 1,679,228,016 | 26.660   | 55,540,102                          | 32.033                               |
| Commercial travelers.....   | 12,274   | 2.809  | 74,252,624    | 1.179  | 466,677                             | .269                                 |
| Corporation officials: Secretaries, managers, cashiers, presidents, etc.....                            | 53,060   | 12.141   | 717,402,707   | 11.390   | 15,522,667                          | 8.953                                |
| Employees, all other: Superintendents, foremen, office employees, etc.....                              | 38,388   | 8.784  | 255,234,302   | 4.052  | 1,828,982                           | 1.055                                |
| Hotel proprietors and restaurateurs.....  | 2,752    | .629   | 28,537,581    | .453   | 471,284                             | .272                                 |
| Insurance agents and solicitors.....  | 7,243    | 1.657  | 58,551,346    | .930   | 596,590                             | .344                                 |
| Labor, skilled and unskilled.....   | 2,304    | .527   | 16,104,057    | .256   | 148,586                             | .086                                 |
| Lumbermen.....  | 1,319    | .302   | 18,311,335    | .291   | 230,012                             | .133                                 |
| Manufacturers.....  | 23,631   | 5.407  | 589,310,945   | 9.356  | 19,354,134                          | 11.162                               |
| Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.....                            | 54,363   | 12.439   | 836,502,071   | 13.281   | 21,192,547                          | 12.223                               |
| Mine owners and mine operators.....   | 2,554    | .584   | 115,288,799   | 1.830  | 7,226,758                           | 4.168                                |
| Saloon keepers.....   | 1,311    | .299   | 9,356,499     | .149   | 92,601                              | .053                                 |
| Sportsmen and turmen.....   | 245      | .056   | 1,963,705     | .031   | 22,420                              | .013                                 |
| Theatrical business: Owners, managers, etc.....   | 811      | .186   | 12,405,124    | .197   | 268,703                             | .155                                 |
| All other business.....   | 18,605   | 4.257  | 230,550,387   | 3.660  | 4,980,662                           | 2.872                                |
| Business not stated.....  | 12,478   | 2.855  | 217,603,826   | 3.455  | 6,546,230                           | 3.775                                |
| Grand total.....  | 437,036  | 100.000  | 6,298,577,620 | 100.000  | 173,386,694                         | 100.000                              |

TABLE 7.—PERSONAL INCOME TAX—INCOME FROM PERSONAL SERVICE AND BUSINESS, COMPARED WITH INCOME FROM PROPERTY, FOR THE UNITED STATES; showing distribution by income classes.

[ Income returned for the calendar year ended Dec. 31, 1916.]

| Items of income.   | \$3,000<br>to<br>\$4,000      | \$4,000<br>to<br>\$5,000 | \$5,000<br>to<br>\$10,000 | \$10,000<br>to<br>\$20,000 | \$20,000<br>to<br>\$40,000 | \$40,000<br>to<br>\$60,000 | \$60,000<br>to<br>\$80,000 | \$80,000<br>to<br>\$100,000 | \$100,000<br>to<br>\$150,000 |
|--|-------------------------------|--------------------------|---------------------------|----------------------------|----------------------------|----------------------------|----------------------------|-----------------------------|------------------------------|
|  | Income from personal service: |                          |                           |                            |                            |                            |                            |                             |                              |
| Salaries, wages, and commissions.....                                  | \$188,628,430                 | \$169,153,120            | \$424,660,444             | \$269,495,989              | \$172,997,797              | \$65,464,485               | \$40,375,463               | \$26,495,158                | \$43,254,989                 |
| Professions and vocations.....   | 43,551,000                    | 46,826,524               | 128,256,084               | 73,519,909                 | 39,106,090                 | 12,124,029                 | 8,244,522                  | 3,438,324                   | 4,414,287                    |
| Business, trade, commerce, and partner-<br>ship gains and profits..... | 116,931,103                   | 138,426,818              | 495,354,234               | 433,730,933                | 358,796,346                | 178,557,939                | 127,235,821                | 87,467,513                  | 142,300,013                  |
| Total income from personal service<br>and business.....                | 349,110,533                   | 354,406,462              | 1,048,270,762             | 777,246,831                | 570,900,233                | 256,146,453                | 175,855,806                | 117,400,995                 | 189,969,289                  |
| Per cent of gross income.....  | 71.78                         | 75.42                    | 68.98                     | 58.29                      | 50.64                      | 45.39                      | 46.15                      | 42.11                       | 44.06                        |
| Income from property:  |                               |                          |                           |                            |                            |                            |                            |                             |                              |
| Rents.....   | 68,042,119                    | 55,492,678               | 160,146,557               | 114,920,918                | 71,316,661                 | 31,179,080                 | 16,351,286                 | 13,546,483                  | 14,534,778                   |
| Interest on notes, bonds, mortgages, etc.....                          | 36,776,609                    | 34,346,439               | 121,265,774               | 111,378,347                | 97,317,698                 | 48,466,802                 | 31,136,739                 | 21,672,133                  | 34,522,756                   |
| Fiduciaries.....   | 6,248,404                     | 8,220,842                | 37,470,921                | 57,658,129                 | 56,074,118                 | 32,238,469                 | 20,419,671                 | 17,570,323                  | 28,647,040                   |
| Royalties.....   | 1,102,954                     | 2,423,386                | 5,722,261                 | 7,936,062                  | 6,398,942                  | 4,236,760                  | 2,238,940                  | 2,486,484                   | 2,595,960                    |
| Income from foreign sources.....                                       | 470,530                       | 1,547,831                | 2,501,580                 | 4,235,728                  | 4,356,263                  | 2,420,011                  | 1,469,351                  | 1,012,365                   | 2,076,673                    |
| Dividends.....   | 24,587,123                    | 13,453,587               | 144,286,827               | 260,083,061                | 321,060,222                | 189,683,943                | 133,595,894                | 105,115,248                 | 158,826,168                  |
| Total income from property.....  | 137,227,739                   | 115,484,763              | 471,393,920               | 556,212,245                | 556,523,904                | 308,225,065                | 205,211,881                | 161,403,636                 | 241,197,375                  |
| Per cent of gross income.....  | 28.22                         | 24.58                    | 31.02                     | 41.71                      | 49.36                      | 54.61                      | 53.85                      | 57.89                       | 55.94                        |
| Total gross income.....  | 486,338,272                   | 469,891,225              | 1,519,664,682             | 1,333,459,076              | 1,127,424,137              | 564,371,518                | 381,067,687                | 278,804,631                 | 431,166,664                  |
| Less general deductions.....   | 184,713,544                   | 146,846,938              | 482,416,705               | 389,340,865                | 265,342,165                | 114,105,025                | 80,981,343                 | 54,884,133                  | 73,811,346                   |
| Total net income.....  | 301,624,728                   | 323,044,287              | 1,037,247,977             | 944,118,211                | 862,081,972                | 450,266,493                | 300,086,344                | 223,919,898                 | 357,355,318                  |

STATISTICS OF INCOME.

| Items of income.   | \$150,000<br>to<br>\$200,000 | \$200,000<br>to<br>\$250,000 | \$250,000<br>to<br>\$300,000 | \$300,000<br>to<br>\$500,000 | \$500,000<br>to<br>\$1,000,000 | \$1,000,000<br>to<br>\$1,500,000 | \$1,500,000<br>to<br>\$2,000,000 | \$2,000,000<br>and<br>over. | Grand total.    |
|--|------------------------------|------------------------------|------------------------------|------------------------------|--------------------------------|----------------------------------|----------------------------------|-----------------------------|-----------------|
| Income from personal service:  |                              |                              |                              |                              |                                |                                  |                                  |                             |                 |
| Salaries, wages, and commissions.....                                  | \$18,431,126                 | \$13,140,148                 | \$8,677,036                  | \$17,115,760                 | \$11,629,173                   | \$4,955,066                      | \$2,275,768                      | \$1,096,420                 | \$1,478,346,372 |
| Professions and vocations.....   | 2,564,864                    | 1,828,061                    | 653,943                      | 809,078                      | 1,747,824                      | 723,169                          | 29,764                           | 304,007                     | 368,141,539     |
| Business, trade, commerce, and partner-<br>ship gains and profits..... | 90,529,907                   | 64,541,895                   | 42,806,662                   | 118,450,523                  | 94,301,312                     | 45,427,471                       | 23,110,933                       | 84,293,962                  | 2,642,263,385   |
| Total income from personal service and<br>business.....                | 111,525,897                  | 79,510,104                   | 52,137,641                   | 136,375,361                  | 107,678,309                    | 51,105,706                       | 25,416,465                       | 85,694,449                  | 4,488,751,296   |
| Per cent of gross income.....  | 40.82                        | 41.60                        | 37.10                        | 41.82                        | 35.02                          | 37.11                            | 31.10                            | 28.58                       | 53.76           |
| Income from property:  |                              |                              |                              |                              |                                |                                  |                                  |                             |                 |
| Rents.....   | 8,778,729                    | 6,384,904                    | 4,331,252                    | 9,528,241                    | 8,806,313                      | 5,288,025                        | 7,618,940                        | 5,652,640                   | 601,919,604     |
| Interest on notes, bonds, mortgages, etc.....                          | 21,445,028                   | 15,110,547                   | 10,136,157                   | 22,964,702                   | 23,193,909                     | 11,677,838                       | 5,422,439                        | 20,732,459                  | 667,566,376     |
| Fiduciaries.....   | 19,881,884                   | 11,623,952                   | 11,242,198                   | 26,098,381                   | 28,963,395                     | 7,954,908                        | 3,708,263                        | 5,774,348                   | 379,795,249     |
| Royalties.....   | 1,521,088                    | 1,712,244                    | 733,278                      | 1,840,289                    | 692,609                        | 34,719                           | 67,697                           | 139,380                     | 41,883,053      |
| Income from foreign sources.....                                       | 2,052,441                    | 1,085,463                    | 1,052,289                    | 1,928,647                    | 2,010,663                      | 963,073                          | 577,410                          | 3,763,462                   | 33,517,780      |
| Dividends.....   | 108,031,135                  | 75,720,231                   | 60,813,345                   | 127,339,717                  | 136,169,735                    | 60,707,271                       | 38,906,751                       | 178,088,374                 | 2,136,468,625   |
| Total income from property.....  | 161,710,305                  | 111,637,344                  | 88,308,519                   | 189,696,980                  | 199,836,614                    | 86,625,834                       | 56,301,500                       | 214,150,663                 | 3,861,150,687   |
| Per cent of gross income.....  | 59.18                        | 58.40                        | 62.90                        | 58.18                        | 64.98                          | 62.89                            | 68.90                            | 71.42                       | 46.24           |
| Total gross income.....  | 273,236,202                  | 191,147,448                  | 140,446,160                  | 326,075,341                  | 307,514,923                    | 137,731,540                      | 81,717,965                       | 299,845,112                 | 8,349,901,983   |
| Less general deductions.....   | 49,686,117                   | 27,368,314                   | 21,915,973                   | 54,137,324                   | 50,743,598                     | 20,411,719                       | 10,252,766                       | 24,366,488                  | 2,051,334,363   |
| Total net income.....  | 223,550,085                  | 163,779,134                  | 118,530,187                  | 271,938,017                  | 256,771,325                    | 117,319,821                      | 71,465,199                       | 275,478,624                 | 6,298,577,620   |

**TABLE 8.—PERSONAL INCOME TAX—TAXES, DIRECT AND SOURCE, FOR THE UNITED STATES; distribution as to non-taxable returns, returns showing normal tax only, additional tax only, both normal and additional tax, and relative percentages.**

[Net income returned for the calendar year ended Dec. 31, 1916.]

|   | Returns. |           | Income subject to normal tax. |           | Normal tax. |           | Tax paid at source. |           | Additional tax. |           | Total tax, normal and additional. |           | Per cent of total tax paid at source. | Per cent of normal tax paid at source. |      |
|---|----------|-----------|-------------------------------|-----------|-------------|-----------|---------------------|-----------|-----------------|-----------|-----------------------------------|-----------|---------------------------------------|--|------|
|   | Number.  | Per cent. | Amount.                       | Per cent. | Amount.     | Per cent. | Amount.             | Per cent. | Amount.         | Per cent. | Amount.                           | Per cent. |                                       |  |      |
| Returns—Nontaxable <sup>1</sup> .....           | 127,588  | 29.19     | \$645,966,542                 | 10.26     | .....       | .....     | \$178,358           | 2.01      | .....           | .....     | .....                             | .....     | ( <sup>2</sup> )                      | ( <sup>2</sup> )                       |      |
| Returns showing only normal tax:                |          |           |                               |           |             |           |                     |           |                 |           |                                   |           |                                       |  |      |
| Paying all direct.....                          | 150,222  | 34.37     | 1,113,969,918                 | 17.69     | \$8,897,257 | 17.30     | .....               | .....     | .....           | .....     | \$8,897,257                       | 5.13      | .....                                 | .....                                  |      |
| Paying all at source.....                       | 10,723   | 2.45      | 78,082,175                    | 1.24      | 224,739     | .43       | 391,344             | 4.06      | .....           | .....     | 224,739                           | .13       | .....                                 | .....                                  |      |
| Paying direct and at source.....                | 95,489   | 21.85     | 853,111,064                   | 13.54     | 7,175,665   | 13.95     | 2,734,738           | 30.71     | .....           | .....     | 7,175,665                         | 4.14      | .....                                 | 38.11                                  |      |
| Total subject to normal tax.....                | 256,434  | 58.67     | 2,045,163,157                 | 32.47     | 16,297,661  | 31.68     | 3,096,082           | 34.76     | .....           | .....     | 16,297,661                        | 9.40      | .....                                 | 19.00                                  |      |
| Returns showing additional tax only:            |          |           |                               |           |             |           |                     |           |                 |           |                                   |           |                                       |  |      |
| Paying all direct.....                          | 4,124    | .95       | 220,585,039                   | 3.50      | .....       | .....     | .....               | .....     | .....           | .....     | \$5,721,575                       | 3.30      | .....                                 | .....                                  |      |
| Paying direct and at source.....                | 1,788    | .41       | 167,788,871                   | 2.66      | .....       | .....     | 105,833             | 1.19      | .....           | .....     | 8,586,665                         | 4.95      | .....                                 | .....                                  |      |
| Total subject to additional tax.....            | 5,912    | 1.36      | 388,373,910                   | 6.16      | .....       | .....     | 105,833             | 1.19      | .....           | .....     | 14,308,240                        | 8.25      | .....                                 | .....                                  |      |
| Returns showing both normal and additional tax: |          |           |                               |           |             |           |                     |           |                 |           |                                   |           |                                       |  |      |
| Paying all direct.....                          | 15,066   | 3.45      | 776,831,032                   | 12.33     | 10,885,297  | 21.16     | .....               | .....     | .....           | .....     | 16,742,200                        | 13.73     | .....                                 | .....                                  |      |
| Paying direct and at source.....                | 32,036   | 7.33      | 2,442,242,979                 | 38.75     | 24,257,600  | 47.16     | 5,524,299           | 62.04     | .....           | .....     | 90,895,696                        | 74.54     | .....                                 | .....                                  |      |
| Total subject to normal and additional tax..... | 47,102   | 10.78     | 3,219,074,011                 | 51.11     | 35,142,897  | 68.32     | 5,524,299           | 62.04     | .....           | .....     | 107,637,896                       | 88.27     | .....                                 | .....                                  |      |
| Total for the United States.....                | 437,036  | 100.00    | 6,298,577,620                 | 100.00    | 51,440,558  | 100.00    | 8,904,572           | 100.00    | 121,946,136     | 100.00    | 173,386,694                       | 100.00    | .....                                 | .....                                  | 5.14 |

<sup>1</sup> Specific exemption and dividends exceed net income.

<sup>2</sup> Tax withheld at source exceeds normal tax due the Government.



TABLE 9.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| STATES AND TERRITORIES.   | CORPORATIONS SHOWING NET INCOME.        |   |               |                   |               |               | CORPORATIONS SHOWING NO NET INCOME. |                         |   |               |                   |             |
|---------------------------|---|---|---------------|-------------------|---------------|---------------|-------------------------------------|-------------------------|---|---------------|-------------------|-------------|
|                           | Total number of corporations reporting. | Number of corporations reporting in each State. | Gross income. | Total deductions. | Net income.   | Normal tax.   | Per cent of total normal tax.       | Number of corporations. | Per cent of number of corporations reporting in each State. | Gross income. | Total deductions. | Deficit.    |
| Alabama.....              | 3,361                                   | 1,936   | \$152,706,812 | \$106,814,635     | \$45,892,777  | \$912,462     | 0.53                                | 1,425                   | 42.40   | \$26,634,373  | \$33,182,229      | \$6,547,856 |
| Alaska.....               | 206                                     | 90  | 2,833,021     | 2,088,118         | 744,903       | 14,635        | .01                                 | 116                     | 56.31   | 2,596,133     | 2,928,658         | 331,545     |
| Arizona.....              | 1,390                                   | 88  | 81,581,266    | 50,657,007        | 30,924,259    | 619,181       | .35                                 | 830                     | 61.15   | 11,072,045    | 22,481,702        | 11,409,657  |
| Arkansas.....             | 2,344                                   | 1,644   | 73,232,318    | 48,440,927        | 24,791,391    | 487,130       | .28                                 | 700                     | 29.80   | 12,637,495    | 14,434,812        | 2,237,317   |
| California.....           | 17,986                                  | 8,654   | 962,254,619   | 682,302,650       | 279,952,559   | 5,458,102     | 3.18                                | 9,332                   | 51.80   | 265,786,304   | 394,631,427       | 98,845,123  |
| Colorado.....             | 7,479                                   | 2,986   | 238,963,105   | 181,949,887       | 57,043,218    | 1,115,854     | .65                                 | 4,493                   | 66.08   | 42,771,522    | 55,812,644        | 13,040,522  |
| Connecticut.....          | 4,852                                   | 3,096   | 834,382,109   | 645,170,710       | 189,211,399   | 3,713,384     | 2.16                                | 1,756                   | 36.19   | 52,446,991    | 65,489,719        | 13,042,728  |
| Delaware.....             | 960                                     | 554   | 221,569,789   | 85,298,391        | 136,270,398   | 2,894,425     | 1.68                                | 406                     | 42.29   | 2,238,316     | 3,537,004         | 1,298,688   |
| District of Columbia..... | 2,800                                   | 1,518   | 242,882,222   | 201,421,241       | 41,460,981    | 177,274       | .45                                 | 477                     | 42.21   | 16,173,420    | 18,191,800        | 2,018,380   |
| Florida.....              | 1,860                                   | 1,518   | 81,477,552    | 63,906,729        | 17,570,823    | 351,040       | .20                                 | 1,351                   | 47.09   | 19,142,600    | 28,491,838        | 4,349,172   |
| Georgia.....              | 4,758                                   | 3,424   | 251,065,046   | 194,387,307       | 56,508,639    | 1,082,190     | .63                                 | 1,334                   | 28.04   | 29,501,342    | 34,977,389        | 5,476,047   |
| Hawaii.....               | 1,780                                   | 969   | 101,055,901   | 55,351,265        | 45,704,636    | 889,751       | .52                                 | 175                     | 35.66   | 4,992,900     | 6,248,044         | 1,255,144   |
| Idaho.....                | 1,780                                   | 969   | 37,741,817    | 29,924,632        | 7,817,185     | 212,526       | .12                                 | 810                     | 45.56   | 9,002,772     | 10,639,899        | 28,596,050  |
| Illinois.....             | 21,931                                  | 13,451  | 3,468,454,041 | 2,406,308,629     | 1,062,145,412 | 15,014,845    | 8.74                                | 8,480                   | 38.67   | 189,184,120   | 217,780,179       | 28,596,050  |
| Indiana.....              | 8,546                                   | 5,881   | 459,263,546   | 357,512,178       | 101,751,368   | 2,001,337     | 1.16                                | 2,065                   | 31.18   | 47,847,262    | 58,221,696        | 10,374,434  |
| Iowa.....                 | 9,061                                   | 5,855   | 265,972,640   | 208,362,462       | 57,610,178    | 1,113,963     | .65                                 | 3,299                   | 35.40   | 42,296,433    | 52,371,696        | 10,075,263  |
| Kansas.....               | 4,467                                   | 3,290   | 352,747,535   | 218,471,965       | 104,275,570   | 2,073,911     | 1.21                                | 1,168                   | 26.15   | 22,527,107    | 21,275,294        | 2,548,187   |
| Kentucky.....             | 3,705                                   | 2,320   | 278,017,892   | 211,088,773       | 66,929,119    | 1,047,773     | .76                                 | 1,066                   | 36.37   | 22,527,107    | 21,275,294        | 2,548,187   |
| Louisiana.....            | 3,705                                   | 2,320   | 211,262,806   | 158,399,773       | 52,863,033    | 1,047,773     | .76                                 | 1,066                   | 36.37   | 22,527,107    | 21,275,294        | 2,548,187   |
| Maine.....                | 3,084                                   | 2,949   | 167,308,563   | 120,685,780       | 38,312,774    | 1,414,773     | .81                                 | 1,325                   | 35.76   | 26,270,026    | 30,203,450        | 3,933,424   |
| Maryland.....             | 4,039                                   | 2,984   | 448,352,163   | 359,685,100       | 87,284,063    | 1,638,636     | .97                                 | 1,455                   | 36.02   | 25,604,140    | 30,203,450        | 3,933,424   |
| Massachusetts.....        | 13,273                                  | 8,360   | 1,772,712,308 | 1,305,208,046     | 467,504,262   | 5,327,594     | 3.20                                | 4,923                   | 37.09   | 133,413,973   | 181,909,346       | 28,086,373  |
| Michigan.....             | 9,823                                   | 6,362   | 647,712,308   | 467,504,262       | 170,208,046   | 3,759,253,744 | 4.29                                | 3,401                   | 35.35   | 84,176,870    | 97,949,598        | 13,772,728  |
| Minnesota.....            | 9,276                                   | 5,916   | 1,180,450,526 | 840,398,483       | 205,058,029   | 4,038,243     | 2.30                                | 3,360                   | 36.22   | 52,271,941    | 64,481,586        | 12,209,645  |
| Mississippi.....          | 1,633                                   | 1,148   | 48,355,712    | 36,972,856        | 11,382,856    | 232,380       | .13                                 | 3,360                   | 36.22   | 52,271,941    | 64,481,586        | 12,209,645  |
| Missouri.....             | 14,262                                  | 8,901   | 971,129,331   | 748,498,729       | 222,630,022   | 4,347,717     | 2.33                                | 5,361                   | 37.49   | 117,530,228   | 136,530,200       | 18,999,972  |
| Montana.....              | 3,613                                   | 2,019   | 107,727,076   | 35,742,854        | 71,984,222    | 701,490       | .41                                 | 1,361                   | 44.12   | 10,635,369    | 14,131,910        | 3,496,541   |
| Nebraska.....             | 4,989                                   | 3,329   | 144,812,843   | 109,069,989       | 35,742,854    | 701,490       | .41                                 | 1,361                   | 44.12   | 10,635,369    | 14,131,910        | 3,496,541   |
| Nevada.....               | 1,652                                   | 748   | 85,002,478    | 70,140,754        | 14,861,724    | 285,339       | .18                                 | 304                     | 28.90   | 10,504,740    | 11,888,512        | 2,062,038   |
| New Hampshire.....        | 9,717                                   | 5,750   | 1,015,845,736 | 770,138,825       | 245,706,911   | 4,819,514     | 2.81                                | 1,927                   | 41.19   | 85,875,061    | 100,473,717       | 14,598,656  |

TABLE 9.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| STATES AND TERRITORIES. | CORPORATIONS SHOWING NET INCOME.        |   |                |                   |               |             | CORPORATIONS SHOWING NO NET INCOME. |                         |   |               |                   |             |
|-------------------------|---|---|----------------|-------------------|---------------|-------------|-------------------------------------|-------------------------|---|---------------|-------------------|-------------|
|                         | Total number of corporations reporting. | Number of corporations reporting in each State. | Gross income.  | Total deductions. | Net income.   | Normal tax. | Per cent of total normal tax.       | Number of corporations. | Per cent of number of corporations reporting in each State. | Gross income. | Total deductions. | Deficit.    |
| New Mexico.....         | 979                                     | 474   | 838,929,154    | 825,790,959       | \$15,138,195  | \$303,499   | 0.18                                | 505                     | 51.58   | 83,782,125    | \$4,886,261       | \$1,104,136 |
| New York.....           | 44,632                                  | 27,777  | 8,300,137,671  | 6,025,470,249     | 2,274,661,422 | 44,464,771  | 25.88                               | 16,853                  | 37.76   | 692,271,248   | 801,492,479       | 139,221,231 |
| North Carolina.....     | 5,021                                   | 3,438   | 284,767,644    | 223,834,841       | 60,932,803    | 1,200,183   | .70                                 | 1,583                   | 31.33   | 14,830,010    | 18,766,847        | 3,936,837   |
| North Dakota.....       | 2,769                                   | 2,220   | 35,477,730     | 24,813,369        | 10,664,321    | 207,064     | .12                                 | 549                     | 19.83   | 4,139,530     | 5,163,889         | 1,023,359   |
| Ohio.....               | 17,660                                  | 12,251  | 2,043,727,399  | 1,463,582,421     | 630,144,978   | 12,364,739  | 7.20                                | 5,409                   | 30.63   | 132,267,179   | 155,361,837       | 23,034,658  |
| Oklahoma.....           | 7,150                                   | 3,431   | 240,794,628    | 128,460,761       | 112,338,867   | 2,196,340   | 1.28                                | 3,719                   | 52.01   | 16,071,038    | 22,198,014        | 6,126,976   |
| Oregon.....             | 5,022                                   | 2,108   | 88,606,622     | 69,874,112        | 18,732,510    | 337,644     | .21                                 | 2,914                   | 58.02   | 47,184,563    | 60,662,329        | 13,477,766  |
| Pennsylvania.....       | 20,460                                  | 12,869  | 3,914,308,288  | 2,791,861,222     | 1,122,447,066 | 22,276,545  | 12.97                               | 7,561                   | 36.96   | 223,858,463   | 279,582,508       | 59,724,045  |
| Rhode Island.....       | 2,133                                   | 1,353   | 238,936,962    | 167,062,686       | 71,874,276    | 1,395,766   | .81                                 | 780                     | 36.37   | 11,639,752    | 12,886,990        | 1,247,238   |
| South Carolina.....     | 3,915                                   | 2,390   | 115,837,968    | 92,325,300        | 23,512,668    | 445,222     | .26                                 | 1,525                   | 38.95   | 12,051,591    | 18,490,572        | 6,438,981   |
| South Dakota.....       | 2,442                                   | 1,744   | 29,681,960     | 21,757,866        | 7,924,094     | 155,845     | .09                                 | 698                     | 28.58   | 4,054,413     | 6,762,566         | 2,708,153   |
| Tennessee.....          | 4,670                                   | 2,961   | 200,748,919    | 182,011,707       | 48,737,212    | 949,938     | .55                                 | 1,709                   | 36.60   | 27,629,696    | 33,578,990        | 5,949,294   |
| Texas.....              | 8,993                                   | 5,827   | 493,174,527    | 399,592,692       | 123,581,835   | 2,352,657   | 1.37                                | 2,866                   | 32.97   | 68,884,266    | 82,003,312        | 13,119,046  |
| Utah.....               | 3,481                                   | 1,616   | 159,867,110    | 102,266,290       | 57,600,820    | 1,145,035   | .67                                 | 1,865                   | 53.58   | 14,013,260    | 18,111,532        | 4,098,272   |
| Vermont.....            | 9,905                                   | 6,099   | 48,112,969     | 38,911,618        | 9,201,351     | 180,639     | .29                                 | 1,296                   | 32.71   | 11,046,026    | 15,243,517        | 4,197,491   |
| Virginia.....           | 5,950                                   | 3,457   | 394,400,076    | 301,067,145       | 93,482,931    | 1,709,418   | .99                                 | 2,493                   | 41.90   | 30,635,736    | 36,730,254        | 6,094,518   |
| Washington.....         | 9,908                                   | 4,071   | 244,505,280    | 179,036,504       | 65,468,785    | 1,054,032   | .76                                 | 5,733                   | 58.91   | 65,899,379    | 86,610,429        | 20,711,050  |
| West Virginia.....      | 4,381                                   | 2,668   | 238,599,260    | 172,159,553       | 66,469,707    | 1,314,023   | .76                                 | 1,713                   | 39.10   | 23,421,111    | 27,569,277        | 4,148,166   |
| Wisconsin.....          | 11,635                                  | 6,857   | 596,726,270    | 463,963,683       | 132,762,587   | 2,615,579   | 1.52                                | 4,778                   | 41.07   | 45,882,041    | 53,932,208        | 10,050,167  |
| Wyoming.....            | 1,251                                   | 694   | 28,645,899     | 19,550,240        | 8,896,659     | 170,818     | .10                                 | 597                     | 46.24   | 2,368,369     | 3,302,592         | 934,223     |
| Total.....              | 341,253                                 | 206,984   | 32,531,060,969 | 23,765,187,985    | 8,765,968,984 | 171,805,150 | 100.00                              | 134,269                 | 39.35   | 2,796,534,046 | 3,453,438,457     | 656,904,411 |

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| Classification number. | INDUSTRIES.                                       | CORPORATIONS SHOWING NET INCOME.        |  |               |                   |              |             | CORPORATIONS SHOWING NO NET INCOME. |                         |  |               |                   |             |
|------------------------|---|---|--|---------------|-------------------|--------------|-------------|-------------------------------------|-------------------------|--|---------------|-------------------|-------------|
|                        |   | Total number of corporations reporting. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Net income.  | Normal tax. | Per cent of total non-normal tax.   | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Deficit.    |
| 1                      | Agriculture and animal husbandry:                 |   |  |               |                   |              |             |                                     |                         |  |               |                   |             |
| 2                      | Farming.....                                      | 2,529                                   | 45.55  | \$74,013,018  | \$46,640,017      | \$27,353,001 | \$535,244   | 0.31                                | 1,377                   | 54.45  | \$13,336,411  | \$19,516,672      | \$6,180,261 |
| 3                      | Florists and fruit growers.....                   | 1,949                                   | 45.82  | 85,804,971    | 71,915,956        | 13,948,976   | 277,946     | .16                                 | 1,056                   | 54.18  | 11,239,006    | 15,124,428        | 3,885,362   |
| 4                      | Stock raising.....                                | 1,585                                   | 943  | 43,647,354    | 29,499,721        | 14,147,633   | 278,067     | .16                                 | 642                     | 40.50  | 6,957,545     | 10,523,895        | 3,566,350   |
|                        | Forest and lumber not provided for elsewhere..... | 1,211                                   | 575  | 66,384,727    | 51,971,904        | 14,412,821   | 285,394     | .17                                 | 636                     | 52.52  | 29,772,447    | 39,647,648        | 9,875,201   |
|                        | Total, agriculture and animal husbandry.....      | 7,274                                   | 3,563  | 269,910,068   | 200,047,637       | 69,862,431   | 1,376,651   | .80                                 | 3,711                   | 51.02  | 61,305,469    | 84,812,643        | 23,507,174  |
| 5                      | Extraction of minerals:                           |   |  |               |                   |              |             |                                     |                         |  |               |                   |             |
| 6                      | Coal mines.....                                   | 2,648                                   | 1,833  | 674,408,541   | 553,325,711       | 121,082,830  | 2,399,000   | 1.40                                | 865                     | 32.06  | 85,819,646    | 104,541,982       | 18,722,336  |
| 7                      | Copper mines.....                                 | 475                                     | 134  | 555,385,954   | 284,298,834       | 271,087,120  | 5,394,733   | 3.14                                | 341                     | 71.79  | 10,733,719    | 16,643,564        | 5,910,845   |
| 8                      | Gold and silver and precious metals.....          | 958                                     | 161  | 54,663,693    | 39,786,607        | 14,907,086   | 288,007     | .17                                 | 797                     | 83.19  | 20,187,729    | 28,062,811        | 7,875,082   |
| 9                      | Iron mines.....                                   | 245                                     | 110  | 87,796,754    | 60,153,134        | 27,643,620   | 541,588     | .32                                 | 135                     | 15,277,318   | 17,368,183    | 2,090,865         |             |
| 10                     | Lead and zinc mines.....                          | 335                                     | 151  | 112,587,408   | 46,762,292        | 65,825,116   | 1,311,887   | .76                                 | 184                     | 54.69  | 3,964,489     | 7,545,469         | 3,580,980   |
| 11                     | Quarries.....                                     | 556                                     | 256  | 30,657,945    | 26,048,620        | 4,609,325    | 91,769      | .05                                 | 380                     | 53.96  | 8,410,294     | 10,171,460        | 1,761,166   |
| 12                     | Oil, gas, and salt wells.....                     | 3,303                                   | 1,798  | 498,765,390   | 261,970,181       | 236,795,200  | 4,697,815   | 2.73                                | 1,505                   | 45.56  | 22,086,042    | 37,082,492        | 14,996,450  |
|                        | All other.....                                    | 3,398                                   | 950  | 168,416,407   | 111,483,364       | 56,933,043   | 1,123,698   | .63                                 | 2,448                   | 72.04  | 33,707,080    | 51,903,824        | 18,196,744  |
|                        | Total, extraction of minerals.....                | 11,968                                  | 5,393  | 2,182,712,092 | 1,383,828,743     | 798,883,349  | 15,846,557  | 9.22                                | 6,575                   | 54.94  | 202,486,317   | 273,259,725       | 70,773,408  |

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—(Continued.)

| Classification number. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |  |               |                   |              |             | CORPORATIONS SHOWING NO NET INCOME. |                         |  |               |                   |             |           |
|------------------------|---|---|--|---------------|-------------------|--------------|-------------|-------------------------------------|-------------------------|--|---------------|-------------------|-------------|-----------|
|                        |   | Total number of corporations reporting. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Net income.  | Normal tax. | Per cent of total normal tax.       | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Deficit.    |           |
| 13                     | Manufacturing and mechanical industries: Food and kindred products—   | 3, 035                                  | 68.30  | \$109,885,100 | \$94,740,012      | \$15,145,088 | \$300,089   | 0.18                                | 944                     | 31.10  | \$21,733,438  | \$22,988,665      | \$1,255,227 |           |
| 14                     | Butter, cheese, and milk.....   | 1,180                                   | 77.5   | 82,159,351    | 63,394,369        | 18,764,982   | 363,300     | .21                                 | 405                     | 34.32  | 11,986,831    | 13,818,283        | 1,831,452   |           |
| 15                     | Canning and preserving (fish and oysters, fruits and vegetables)..... | 26                                      | 12   | 6,806,571     | 5,851,832         | 1,014,739    | 20,295      | .01                                 | 14                      | 53.85  | 1,140,511     | 1,330,049         | 199,538     |           |
| 16                     | Slaughtering and meat packing, and meat products.....                 | 463                                     | 77.51  | 280,771,099   | 207,476,796       | 73,294,303   | 1,458,138   | .85                                 | 104                     | 22.46  | 4,497,633     | 5,471,985         | 974,352     |           |
| 17                     | Bread and bakery products.....  | 811                                     | 58.7   | 149,839,838   | 134,090,986       | 15,739,852   | 249,436     | .16                                 | 225                     | 27.74  | 9,669,735     | 10,859,234        | 1,189,499   |           |
| 18                     | Oil and spices.....   | 179                                     | 82.33  | 14,202,641    | 10,842,964        | 3,359,677    | 66,979      | .04                                 | 28                      | 16.47  | 7,093,886     | 8,816,737         | 1,722,851   |           |
| 19                     | Flour, mills, and gristmills.....                                     | 1,687                                   | 1,336  | 149,178,681   | 111,967,490       | 37,271,191   | 718,362     | .42                                 | 351                     | 20.81  | 9,684,997     | 11,728,829        | 2,043,832   |           |
| 20                     | Sugar refining (not including beet sugar) and molasses.....           | 233                                     | 81.12  | 317,905,309   | 221,029,912       | 96,875,407   | 1,874,479   | 1.09                                | 44                      | 18.88  | 18,209,605    | 19,709,486        | 1,499,881   |           |
| 21                     | Beet sugar.....   | 30                                      | 27   | 42,007,068    | 23,368,978        | 18,638,090   | 311,786     | .18                                 | 3                       | 10.00  | 30,196        | 31,788            | 1,592       |           |
| 22                     | Confectionery and ice cream.....                                      | 956                                     | 639  | 65,175,872    | 54,255,426        | 10,940,446   | 214,546     | .12                                 | 317                     | 33.16  | 14,686,228    | 16,586,326        | 1,900,700   |           |
| 23                     | Food preparations, all other.....                                     | 849                                     | 62.51  | 172,029,685   | 133,511,458       | 38,518,227   | 757,616     | .44                                 | 318                     | 37.46  | 9,422,153     | 11,874,218        | 2,452,065   |           |
|                        | Total, food and kindred products.....                                 | 9,440                                   | 6,687  | 1,390,081,215 | 1,000,459,213     | 329,622,002  | 6,355,536   | 3.70                                | 2,753                   | 29.16  | 101,705,191   | 115,216,800       | 13,451,609  |           |
| 24                     | Textiles and their products—  | 98                                      | 79.59  | 48,172,777    | 39,076,569        | 9,096,208    | 174,495     | .10                                 | 20                      | 20.41  | 608,839       | 882,896           | 274,057     |           |
| 25                     | Carpets and rugs.....   | 89                                      | 79   | 32,251,166    | 19,992,002        | 12,259,164   | 244,208     | .14                                 | 10                      | 11.24  | 343,454       | 392,057           | 49,203      |           |
| 26                     | Cordage and twine.....  | 1,336                                   | 1,163  | 557,357,827   | 429,904,811       | 128,263,016  | 2,440,108   | 1.42                                | 173                     | 12.95  | 21,231,770    | 23,449,896        | 2,218,096   |           |
| 27                     | Hats and caps.....  | 207                                     | 173  | 25,298,777    | 20,642,623        | 4,626,096    | 86,626      | .05                                 | 94                      | 35.21  | 5,664,729     | 6,165,275         | 500,546     |           |
| 28                     | Hosiery and knit goods.....   | 744                                     | 600  | 65,933,916    | 100,576,623       | 23,000,719   | 441,063     | .26                                 | 144                     | 19.35  | 4,564,636     | 5,480,624         | 915,988     |           |
| 29                     | Silk and silk goods.....  | 484                                     | 409  | 84,500        | 156,963,916       | 117,193,069  | 39,770,247  | 748,307                             | .44                     | 75   | 15.50         | 4,403,605         | 5,316,984   | 913,379   |
| 30                     | Woolen and worsted goods.....   | 614                                     | 508  | 82,741        | 204,151,894       | 141,754,342  | 62,397,552  | 1,164,975                           | .68                     | 106  | 17.26         | 7,348,686         | 8,785,129   | 1,436,443 |
| 31                     | Men's clothing.....   | 652                                     | 518  | 79,246,920    | 64,058,220        | 15,208,700   | 294,233     | .17                                 | 134                     | 20.55  | 5,271,119     | 5,904,535         | 633,416     |           |
| 32                     | Women's clothing.....   | 950                                     | 681  | 69,840,044    | 59,334,108        | 10,505,936   | 190,309     | .11                                 | 269                     | 28.32  | 9,937,457     | 11,342,452        | 1,404,995   |           |



TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—Continued.

| Classification number. | INDUSTRIES.                                 | CORPORATIONS SHOWING NET INCOME.        |                         |  |               |                   |               | CORPORATIONS SHOWING NO NET INCOME. |                               |                         |  |               |                   |             |
|------------------------|---|---|-------------------------|--|---------------|-------------------|---------------|-------------------------------------|-------------------------------|-------------------------|--|---------------|-------------------|-------------|
|                        |   | Total number of corporations reporting. | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Net income.   | Normal tax.                         | Per cent of total normal tax. | Number of corporations. | Per cent of total number of corporations reporting in each industry. | Gross income. | Total deductions. | Deficit.    |
| 50                     | Manufacturing and mechanical industries—    |   |                         |  |               |                   |               |                                     |                               |                         |  |               |                   |             |
|                        | Chemicals and allied products—              |   |                         |  |               |                   |               |                                     |                               |                         |  |               |                   |             |
| 51                     | Chemicals.....                              | 1,077                                   | 674                     | 62.58  | \$249,688,927 | \$138,995,734     | \$110,693,193 | \$2,150,618                         | 1.26                          | 403                     | 37.42  | \$5,934,154   | \$8,787,047       | \$2,852,893 |
| 52                     | Fertilizers.....                            | 415                                     | 292                     | 70.36  | 63,753,180    | 39,800,182        | 23,952,998    | 427,914                             | .25                           | 123                     | 29.64  | 1,965,730     | 2,703,664         | 737,934     |
| 53                     | Gas, illuminating and heating.....          | 348                                     | 222                     | 63.79  | 84,691,281    | 57,277,666        | 27,413,615    | 546,488                             | .32                           | 126                     | 36.21  | 2,003,837     | 2,513,984         | 510,227     |
| 54                     | Oils and oil products.....                  | 884                                     | 572                     | 64.71  | 153,038,421   | 100,884,705       | 52,153,716    | 1,000,286                           | .58                           | 312                     | 35.29  | 12,709,513    | 14,847,480        | 2,137,967   |
| 55                     | Paints and varnishes.....                   | 592                                     | 448                     | 75.03  | 84,872,936    | 58,023,556        | 26,849,300    | 1,000,424                           | .30                           | 124                     | 20.95  | 2,526,492     | 2,954,648         | 428,156     |
| 56                     | Patent medicines.....                       | 750                                     | 445                     | 59.33  | 40,167,842    | 26,066,268        | 14,101,574    | 279,204                             | .16                           | 305                     | 40.67  | 3,294,295     | 4,180,194         | 885,899     |
| 57                     | Veterinary medicines.....                   | 269                                     | 193                     | 71.23  | 473,730,415   | 298,190,382       | 175,540,033   | 3,472,013                           | 2.02                          | 67                      | 25.77  | 4,828,130     | 46,223,564        | 41,397,554  |
| 58                     | Soap.....                                   | 221                                     | 149                     | 67.42  | 46,425,862    | 31,440,118        | 14,985,744    | 263,688                             | 1.15                          | 72                      | 32.58  | 1,458,130     | 1,793,563         | 335,453     |
|                        | All other.....                              | 2,091                                   | 1,358                   | 64.95  | 531,328,313   | 281,823,085       | 249,503,228   | 5,115,279                           | 2.98                          | 733                     | 35.05  | 12,816,731    | 18,008,013        | 5,791,282   |
|                        | Total, chemicals and allied products.....   | 6,638                                   | 4,373                   | 65.88  | 1,727,677,177 | 1,033,325,520     | 694,351,657   | 13,774,924                          | 8.02                          | 2,265                   | 34.12  | 47,533,912    | 102,611,287       | 55,077,375  |
| 59                     | Stone, clay, and glass products—            |   |                         |  |               |                   |               |                                     |                               |                         |  |               |                   |             |
|                        | Stone—                                      |   |                         |  |               |                   |               |                                     |                               |                         |  |               |                   |             |
| 60                     | Cement.....                                 | 490                                     | 312                     | 63.67  | 85,280,109    | 66,759,320        | 18,520,789    | 366,376                             | .21                           | 178                     | 36.33  | 5,624,641     | 6,707,697         | 1,083,056   |
|                        | Marble and stone work.....                  | 1,156                                   | 674                     | 58.30  | 52,540,985    | 45,531,292        | 7,009,693     | 139,393                             | .08                           | 482                     | 41.70  | 13,709,239    | 15,925,419        | 2,216,180   |
| 61                     | Clay—                                       |   |                         |  |               |                   |               |                                     |                               |                         |  |               |                   |             |
| 62                     | Brick and tile.....                         | 1,421                                   | 884                     | 62.21  | 94,735,369    | 76,340,537        | 18,394,832    | 355,332                             | .21                           | 537                     | 37.79  | 18,097,022    | 20,782,797        | 2,685,775   |
|                        | Pottery, terra cotta, fire clay, etc.....   | 361                                     | 277                     | 76.73  | 55,467,429    | 45,276,613        | 10,190,816    | 200,359                             | .12                           | 84                      | 23.27  | 3,690,575     | 4,338,110         | 647,535     |
| 63                     | All other.....                              | 161                                     | 102                     | 63.35  | 14,219,381    | 9,408,767         | 4,810,614     | 95,298                              | .05                           | 59                      | 36.65  | 1,371,940     | 1,612,084         | 240,144     |
| 64                     | Glass and glass products.....               | 616                                     | 446                     | 72.40  | 123,421,238   | 93,990,774        | 29,430,464    | 577,926                             | .34                           | 170                     | 27.60  | 8,407,789     | 9,514,068         | 1,046,279   |
|                        | Total, stone, clay, and glass products..... | 4,205                                   | 2,695                   | 64.09  | 425,664,511   | 337,307,303       | 88,357,208    | 1,734,684                           | 1.01                          | 1,510                   | 35.91  | 50,961,206    | 58,880,175        | 7,918,969   |

|  |        |        |                |               |               |            |        |       |               |               |             |            |
|--|--------|--------|----------------|---------------|---------------|------------|--------|-------|---------------|---------------|-------------|------------|
| 65   | 219    | 69.41  | 204,309,652    | 118,440,382   | 88,869,270    | 1,576,449  | 67     | 30.59 | 3,492,731     | 4,255,383     | 742,652     |            |
| 66   | 2,805  | 72.28  | 590,927,037    | 380,808,270   | 210,118,707   | 4,136,468  | 802    | 27.72 | 21,926,849    | 26,807,511    | 4,910,662   |            |
| 67   | 1,266  | 60.82  | 504,827,506    | 301,154,022   | 203,673,484   | 3,997,218  | 186    | 39.18 | 27,140,268    | 34,674,117    | 7,533,849   |            |
| 68   | 535    | 65.98  | 41,108,623     | 25,941,017    | 15,167,606    | 296,550    | 492    | 34.02 | 8,088,024     | 9,556,094     | 1,468,070   |            |
| 69   | 161    | 70.19  | 252,958,855    | 204,138,202   | 148,200,653   | 970,918    | 48     | 29.81 | 4,302,113     | 5,162,627     | 890,514     |            |
| 70   | 50     | 36.00  | 8,122,916      | 6,469,983     | 1,712,933     | 32,300     | 32     | 64.00 | 333,122       | 739,879       | 406,757     |            |
|  | 3,497  | 68.25  | 1,602,254,589  | 1,036,891,876 | 565,362,713   | 11,009,903 | 1,627  | 31.75 | 65,283,107    | 81,235,611    | 15,952,504  |            |
| <b>Total, metals and metal products other than iron and steel—</b> |        |        |                |               |               |            |        |       |               |               |             |            |
| <b>Miscellaneous industries—</b>                                   |        |        |                |               |               |            |        |       |               |               |             |            |
| 71   | 682    | 413    | 209,694,050    | 155,520,778   | 54,173,272    | 1,080,643  | 269    | 39.44 | 17,889,832    | 18,965,416    | 1,075,584   |            |
| 72   | 273    | 177    | 103,249,729    | 70,887,832    | 32,361,807    | 631,983    | 96     | 35.16 | 4,262,749     | 5,203,909     | 941,160     |            |
| 73   | 1,063  | 63.11  | 134,170,926    | 94,424,346    | 39,746,580    | 766,985    | 370    | 36.89 | 9,111,110     | 11,408,614    | 2,297,504   |            |
| 74   | 473    | 310    | 94,611,019     | 70,896,132    | 23,714,887    | 466,274    | 163    | 34.46 | 5,959,177     | 7,487,367     | 1,528,190   |            |
| 75   | 598    | 65.05  | 127,313,788    | 148,039,338   | 39,174,450    | 1,167,064  | 200    | 34.05 | 14,170,147    | 16,820,780    | 2,390,333   |            |
| 76   | 169    | 74.36  | 20,912,558     | 8,772,365     | 4,149,223     | 177,230    | 43     | 25.44 | 1,836,881     | 16,928,409    | 91,525      |            |
| 77   | 187    | 122    | 79,090,931     | 59,288,339    | 19,724,392    | 363,301    | 65     | 34.76 | 15,453,137    | 17,113,465    | 1,700,268   |            |
| 78   | 2,362  | 1,387  | 92,761,719     | 80,632,805    | 12,728,831    | 242,371    | 975    | 41.28 | 43,912,806    | 49,366,960    | 5,454,031   |            |
| 79   | 2,710  | 1,460  | 184,390,443    | 163,225,961   | 21,164,482    | 417,011    | 1,250  | 46.13 | 77,737,013    | 90,550,859    | 12,822,846  |            |
| 80   | 777    | 460    | 48,329,595     | 37,491,817    | 10,837,778    | 215,169    | 317    | 40.80 | 13,115,064    | 15,731,419    | 2,616,355   |            |
| 81   | 6,835  | 4,742  | 516,126,008    | 374,585,747   | 141,510,261   | 2,762,624  | 2,063  | 30.62 | 58,103,546    | 78,702,359    | 20,598,813  |            |
|  | 16,069 | 10,219 | 1,682,826,496  | 1,263,165,420 | 419,661,076   | 8,220,685  | 5,850  | 36.40 | 260,311,825   | 312,298,437   | 51,986,612  |            |
| <b>Total, miscellaneous industries—</b>                            |        |        |                |               |               |            |        |       |               |               |             |            |
| <b>Grand total, manufacturing and mechanical industries—</b>       |        |        |                |               |               |            |        |       |               |               |             |            |
|  | 80,176 | 55,828 | 14,086,122,038 | 9,928,496,138 | 4,157,625,900 | 81,260,749 | 24,348 | 30.37 | 1,027,862,858 | 1,249,245,248 | 221,382,390 |            |
| <b>Public utilities:</b>   |        |        |                |               |               |            |        |       |               |               |             |            |
| <b>Electric and gas lighting and power companies—</b>              |        |        |                |               |               |            |        |       |               |               |             |            |
| 82   | 3,845  | 74.88  | 819,903,257    | 628,596,320   | 101,306,937   | 3,766,114  | 966    | 25.12 | 43,434,417    | 49,257,484    | 5,823,067   |            |
| 83   | 1,916  | 1,147  | 1,124,405,745  | 3,325,900,265 | 798,505,481   | 15,628,776 | 769    | 40.14 | 196,048,836   | 231,712,629   | 35,663,793  |            |
| 84   | 1,261  | 62.25  | 562,627,031    | 476,519,618   | 86,122,413    | 1,699,587  | 476    | 37.75 | 10,071,729    | 125,935,887   | 15,864,158  |            |
| 85   | 1,007  | 71.10  | 107,167,222    | 469,526,220   | 231,641,002   | 4,494,480  | 2,62   | 29.90 | 36,409,192    | 42,965,475    | 6,556,283   |            |
| 86   | 2,047  | 1,435  | 62,844,308     | 44,079,121    | 18,765,277    | 367,977    | 612    | 29.90 | 7,220,192     | 10,733,332    | 3,512,840   |            |
| 87   | 134    | 106    | 285,759,261    | 265,763,719   | 19,985,542    | 378,135    | 28     | 20.90 | 767,614       | 821,498       | 53,884      |            |
| 88   | 6,533  | 70.38  | 488,321,448    | 370,315,848   | 118,005,630   | 2,337,231  | 1,935  | 29.62 | 25,330,757    | 27,792,237    | 2,461,470   |            |
| 89   | 4,127  | 67.06  | 296,294,371    | 219,500,523   | 76,733,818    | 1,498,457  | 2,027  | 32.94 | 46,272,377    | 53,337,337    | 7,064,960   |            |
|  | 22,897 | 15,793 | 7,341,367,734  | 5,800,291,604 | 1,541,076,130 | 30,160,766 | 17,36  | 7.10  | 31.03         | 465,555,414   | 542,555,869 | 77,000,455 |
| <b>Total, public utilities—</b>                                    |        |        |                |               |               |            |        |       |               |               |             |            |

TABLE 10.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR THE UNITED STATES—Con.

| Classification number.                         | CORPORATIONS SHOWING NET INCOME.            |   |   |               |                   |             |             |                               |                         |   | CORPORATIONS SHOWING NO NET INCOME. |                   |          |  |
|--|---|---|---|---------------|-------------------|-------------|-------------|-------------------------------|-------------------------|---|-------------------------------------|-------------------|----------|--|
|  | Total number of corporations reporting inc. | Number of corporations reporting inc. in each industry. | Per cent of total number of corporations reporting inc. in each industry. | Gross income. | Total deductions. | Net income. | Normal tax. | Per cent of total normal tax. | Number of corporations. | Per cent of total number of corporations reporting inc. in each industry. | Gross income.                       | Total deductions. | Deficit. |  |
| INDUSTRIES.                                    |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
| Banks and insurance companies:                 |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
| Banks—   |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
| 90   | 7,637                                       | 94.75   | \$567,310,307   | \$85,501,080  | \$181,806,227     | \$3,618,686 | 2.11        | 401                           | 5.25                    | \$13,803,337  | \$26,941,251                        | \$13,047,914      |          |  |
| 91   | 17,392                                      | 92.61   | 401,435,854   | 277,169,517   | 124,326,407       | 2,473,845   | 1.44        | 1,283                         | 7.39                    | 13,167,351  | 19,727,455                          | 4,560,104         |          |  |
| 92   | 1,804                                       | 88.91   | 319,138,567   | 224,671,621   | 94,466,946        | 1,854,323   | 1.07        | 200                           | 11.09                   | 5,818,239   | 7,937,112                           | 2,088,873         |          |  |
|  | 26,803                                      | 24.919  | 1,287,944,828   | 887,345,218   | 400,599,580       | 7,946,851   | 4.62        | 1,884                         | 7.03                    | 34,908,927  | 54,605,818                          | 19,696,891        |          |  |
| Insurance companies—                           |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
| 93   | 379   | 69.13   | 978,106,007   | 932,706,213   | 45,399,794        | 902,618     | .53         | 117                           | 30.87                   | 99,163,276  | 106,564,371                         | 7,401,095         |          |  |
| 94   | 375   | 83.47   | 449,488,784   | 392,639,010   | 56,829,774        | 1,144,608   | .66         | 62                            | 16.53                   | 30,457,964  | 32,337,958                          | 1,879,994         |          |  |
| 95   | 799   | 798   | 5,219,446   | 283,478       | 4,935,968         | 98,746      | .06         | 1                             | .13                     | 65  | 3,267                               | 3,202             |          |  |
| 96   | 1,562                                       | 1,193   | 132,076,156   | 114,056,906   | 18,019,250        | 360,459     | .21         | 369                           | 23.62                   | 31,542,006  | 36,383,424                          | 4,841,418         |          |  |
| 97   | 26  | 24  | 22,117,956  | 19,779,456    | 2,338,500         | 46,773      | .03         | 2                             | 7.69                    | 5,135,350   | 5,524,163                           | 388,813           |          |  |
| 98   | 67  | 36  | 1,295,510   | 912,565       | 382,945           | 5,441       | .00         | 31                            | 46.27                   | 181,836   | 213,103                             | 31,247            |          |  |
|  | 3,208                                       | 81.86   | 1,588,363,839   | 1,460,397,628 | 127,966,231       | 2,538,675   | 1.49        | 582                           | 18.14                   | 166,480,517   | 181,026,286                         | 14,545,769        |          |  |
| Grand total banks and insurance companies..... |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
|  | 30,011                                      | 91.78   | 2,876,248,687   | 2,317,742,876 | 528,505,811       | 10,505,529  | 6.11        | 2,466                         | 8.22                    | 201,359,444   | 265,632,104                         | 34,272,660        |          |  |
| Merchandising companies:                       |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |
| 99   | 859   | 84.75   | 255,876,947   | 199,034,033   | 56,842,914        | 1,058,778   | .62         | 131                           | 15.25                   | 17,456,491  | 24,077,512                          | 6,621,021         |          |  |
| 100  | 10,765                                      | 94.18   | 993,721,291   | 678,090,361   | 315,630,930       | 6,133,990   | 3.58        | 1,671                         | 13.52                   | 57,390,255  | 79,477,936                          | 19,087,681        |          |  |
| 101  | 4,314                                       | 63.84   | 140,016,981   | 91,821,380    | 48,195,601        | 949,229     | .55         | 5,290                         | 43.16                   | 51,736,410  | 70,388,845                          | 25,688,435        |          |  |
| 102  | 2,892                                       | 63.23   | 142,387,234   | 124,067,130   | 18,320,104        | 370,277     | .22         | 1,682                         | 36.77                   | 60,011,629  | 70,922,320                          | 10,910,691        |          |  |
| 103  | 2,871                                       | 68.62   | 241,942,800   | 216,256,342   | 25,686,458        | 504,869     | .29         | 901                           | 31.38                   | 58,613,964  | 63,902,933                          | 5,288,029         |          |  |
|  | 30,583                                      | 68.65   | 1,774,145,273   | 1,309,269,466 | 464,875,807       | 9,037,152   | 5.26        | 9,585                         | 31.35                   | 245,222,749   | 312,769,806                         | 67,547,057        |          |  |
| Total, merchandising companies.....            |   |   |   |               |                   |             |             |                               |                         |   |                                     |                   |          |  |



|     |   |         |         |       |                |                |               |             |        |         |        |               |               |             |
|-----|---|---------|---------|-------|----------------|----------------|---------------|-------------|--------|---------|--------|---------------|---------------|-------------|
| 104 | All other corporations of every description not elsewhere provided for..... | 117,170 | 77,864  | 66.45 | 4,000,591,077  | 2,795,511,521  | 1,205,079,556 | 23,617,746  | 13.75  | 39,306  | 33.55  | 592,503,924   | 751,455,210   | 158,951,286 |
| 105 | Corporations—inactive.....  | 41,174  | .....   | ..... | .....          | .....          | .....         | .....       | .....  | 41,174  | 100.00 | 207,871       | 3,707,852     | 3,499,981   |
|     | Total, miscellaneous companies.....   | 158,344 | 77,864  | 49.17 | 4,000,591,077  | 2,795,511,521  | 1,205,079,556 | 23,617,746  | 13.75  | 80,480  | 50.83  | 592,711,795   | 755,163,062   | 162,451,267 |
|     | Grand total.....  | 311,253 | 206,984 | 66.65 | 32,531,090,969 | 23,765,187,985 | 8,765,908,984 | 171,805,150 | 100.00 | 134,299 | 39.35  | 2,796,534,046 | 3,453,438,457 | 657,904,411 |





TABLE 11.—INCOME FROM FOREIGN INVESTMENTS IN THE UNITED STATES—(Continued).  
 RETURNS FILED BY FOREIGN CORPORATIONS—DISTRIBUTION OF INCOMES BY INDUSTRIES.—Continued.

| Classification number. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|------------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                        |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| 100                    | Merchandising companies:   | 16                                      | 13                      | \$9,640,809   | \$4,574,024       | \$5,066,785                         | \$101,319   | 3                       | \$3,068,300   | \$3,227,160       | \$158,860 |
| 101                    | Wholesale jobbers.....   | 1                                       | 1                       | 9,520         | 5,860             | 3,660                               | 73          | 1                       | 32,124        | 36,399            | 4,275     |
| 103                    | Real estate<br>Hotels and restaurants.....   | 1                                       | 1                       | .....         | .....             | .....                               | .....       | .....                   | .....         | .....             | .....     |
|                        | Total, merchandising companies.....  | 18                                      | 14                      | 9,650,329     | 4,579,884         | 5,070,445                           | 101,392     | 4                       | 3,100,424     | 3,263,559         | 163,135   |
| 104                    | Miscellaneous corporations:<br>All other corporations of every description not elsewhere provided for..... | 693                                     | 635                     | 51,881,492    | 22,861,839        | 29,022,653                          | 555,383     | 58                      | 2,812,006     | 3,659,857         | 847,851   |
|                        | Total.....   | 898                                     | 807                     | 304,567,261   | 222,752,420       | 31,814,841                          | 1,532,880   | 91                      | 24,595,565    | 27,104,011        | 2,568,446 |

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax.**

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 445                | \$1,562,918       | \$1,755,000                | \$132,236        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 44                 | 150,387           | 132,000                    | 2,287            | \$16,100                          | \$322                 | \$322            | 0.214                            |  |
| \$4,000-\$5,000.....                             | 351                | 1,570,371         | 1,357,000                  | 53,971           | 159,400                           | 3,188                 | 3,188            | .203                             |  |
| \$5,000-\$6,000.....                             | 268                | 1,511,020         | 1,039,000                  | 171,870          | 300,150                           | 6,003                 | 6,003            | .397                             |  |
| \$6,000-\$7,000.....                             | 185                | 1,192,140         | 710,000                    | 147,840          | 334,300                           | 6,686                 | 6,686            | .561                             |  |
| \$7,000-\$8,000.....                             | 125                | 932,341           | 482,000                    | 112,341          | 338,000                           | 6,760                 | 6,760            | .725                             |  |
| \$8,000-\$9,000.....                             | 107                | 906,586           | 416,000                    | 167,336          | 323,250                           | 6,465                 | 6,465            | .713                             |  |
| \$9,000-\$10,000.....                            | 75                 | 710,032           | 286,000                    | 158,132          | 265,900                           | 5,318                 | 5,318            | .749                             |  |
| \$10,000-\$15,000.....                           | 235                | 2,828,756         | 912,000                    | 680,906          | 1,235,850                         | 24,717                | 24,717           | .874                             |  |
| \$15,000-\$20,000.....                           | 106                | 1,836,044         | 407,000                    | 545,344          | 883,700                           | 17,674                | 17,674           | .963                             |  |
| \$20,000-\$25,000.....                           | 51                 | 1,126,672         | 194,000                    | 279,472          | 653,200                           | 13,064                | \$1,061          | 14,125                           | 1.254  |
| \$25,000-\$30,000.....                           | 41                 | 1,129,334         | 157,000                    | 390,984          | 581,350                           | 11,627                | 3,092            | 14,719                           | 1.303  |
| \$30,000-\$40,000.....                           | 19                 | 655,594           | 73,000                     | 228,044          | 354,550                           | 7,091                 | 2,650            | 9,741                            | 1.486  |
| \$40,000-\$50,000.....                           | 11                 | 481,472           | 43,000                     | 297,722          | 140,750                           | 2,815                 | 2,945            | 5,760                            | 1.196  |
| \$50,000-\$60,000.....                           | 3                  | 154,746           | 12,000                     | 114,996          | 27,750                            | 555                   | 1,295            | 1,850                            | 1.196  |
| \$60,000-\$70,000.....                           | 4                  | 258,300           | 15,000                     | 66,950           | 176,350                           | 3,527                 | 2,832            | 6,359                            | 2.462  |
| \$70,000-\$80,000.....                           | 5                  | 364,010           | 19,000                     | 210,510          | 134,500                           | 2,690                 | 4,919            | 7,609                            | 2.090  |
| \$80,000-\$90,000.....                           | 4                  | 337,306           | 14,000                     | 179,156          | 144,150                           | 2,883                 | 5,491            | 8,374                            | 2.483  |
| \$90,000-\$100,000.....                          | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 2.894  |
| \$100,000-\$150,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 3.646  |
| \$150,000-\$200,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 4.805  |
| \$200,000-\$250,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 760,981           | 23,000                     | 251,331          | 486,650                           | 9,733                 | 20,586           | 30,319                           |  |
| Total.....                                       | 2,085              | 18,469,010        | 8,046,000                  | 4,191,428        | 6,553,900                         | 131,118               | 44,871           | 175,989                          | .953   |
| Women making separate returns from husbands..... | 12                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 2,097              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## ALASKA.

| Income class.                      | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|------------------------------------|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|                                    |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> ..... | 40                 | \$142,873         | \$158,000                  | \$3,572          |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....               | 15                 | 52,887            | 45,000                     | 1,237            | 86,650                            | \$ 133                |                  | \$ 133                           | 0.251  |
| \$4,000-\$5,000.....               | 53                 | 237,637           | 204,000                    | 2,837            | 30,800                            | 616                   |                  | 616                              | .259   |
| \$5,000-\$6,000.....               | 35                 | 191,546           | 130,000                    | 8,546            | 53,000                            | 1,060                 |                  | 1,060                            | .553   |
| \$6,000-\$7,000.....               | 28                 | 177,954           | 105,000                    | 7,854            | 65,100                            | 1,302                 |                  | 1,302                            | .732   |
| \$7,000-\$8,000.....               | 14                 | 104,887           | 52,000                     | 14,787           | 38,100                            | 762                   |                  | 762                              | .726   |
| \$8,000-\$9,000.....               | 10                 | 83,284            | 38,000                     | 7,534            | 37,750                            | 755                   |                  | 755                              | .907   |
| \$9,000-\$10,000.....              | 9                  | 85,383            | 35,000                     | 33               | 50,350                            | 1,007                 |                  | 1,007                            | 1.179  |
| \$10,000-\$15,000.....             | 24                 | 282,273           | 89,000                     | 20,823           | 172,450                           | 3,449                 |                  | 3,449                            | 1.222  |
| \$15,000-\$20,000.....             | 3                  | 49,138            | 12,000                     | 4,088            | 33,050                            | 661                   |                  | 661                              | 1.345  |
| \$20,000-\$25,000.....             | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 1.006  |
| \$25,000-\$30,000.....             | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 1.467  |
| \$30,000-\$40,000.....             | 5                  | 156,017           | 19,000                     | 75,367           | 61,650                            | 1,233                 | 459              | 1,692                            | 1.084  |
| \$40,000-\$50,000.....             |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$50,000-\$60,000.....             | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 1.050  |
| \$60,000-\$70,000.....             |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$70,000-\$80,000.....             | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 2.397  |
| \$200,000-\$250,000.....           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$300,000-\$400,000.....           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$400,000-\$500,000.....           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....          |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> ..... |                    | 314,540           | 27,000                     | 159,240          | 128,300                           | 2,566                 | 3,019            | 5,585                            |  |
| Total.....                         | 243                | 1,878,419         | 914,000                    | 305,918          | 677,200                           | 13,544                | 3,478            | 17,022                           | .906   |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES;** *showing for each class the number of returns, net income, and total tax—Continued.*

ARIZONA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 166                | \$581,437         | \$662,000                  | \$21,811   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 24                 | 86,325            | 72,000                     | 1,475      | \$12,850                          | \$257                 | \$257           | 0.298                            |  |
| \$4,000-\$5,000.....                             | 152                | 678,463           | 587,000                    | 21,263     | 70,200                            | 1,404                 | 1,404           | .207                             |  |
| \$5,000-\$6,000.....                             | 135                | 734,760           | 526,000                    | 43,860     | 164,900                           | 3,298                 | 3,298           | .449                             |  |
| \$6,000-\$7,000.....                             | 77                 | 500,241           | 293,000                    | 41,591     | 165,650                           | 3,313                 | 3,313           | .662                             |  |
| \$7,000-\$8,000.....                             | 59                 | 436,791           | 226,000                    | 38,441     | 172,350                           | 3,447                 | 3,447           | .789                             |  |
| \$8,000-\$9,000.....                             | 50                 | 422,790           | 196,000                    | 41,690     | 185,100                           | 3,702                 | 3,702           | .876                             |  |
| \$9,000-\$10,000.....                            | 39                 | 370,540           | 153,000                    | 56,240     | 161,300                           | 3,226                 | 3,226           | .871                             |  |
| \$10,000-\$15,000.....                           | 110                | 1,336,194         | 428,000                    | 253,594    | 654,600                           | 13,092                | 13,092          | .980                             |  |
| \$15,000-\$20,000.....                           | 59                 | 1,016,575         | 229,000                    | 248,775    | 538,800                           | 10,776                | 10,776          | 1.060                            |  |
| \$20,000-\$25,000.....                           | 27                 | 603,307           | 105,000                    | 167,707    | 330,600                           | 6,612                 | 8617            | 1.198                            |  |
| \$25,000 to \$30,000.....                        | 20                 | 541,585           | 77,000                     | 198,935    | 265,650                           | 5,313                 | 1,418           | 6.731                            |  |
| \$30,000-\$40,000.....                           | 32                 | 1,087,095         | 120,000                    | 250,495    | 716,600                           | 14,332                | 4,109           | 18,441                           |  |
| \$40,000-\$50,000.....                           | 13                 | 573,513           | 51,000                     | 230,913    | 291,600                           | 5,832                 | 3,307           | 9,139                            |  |
| \$50,000-\$60,000.....                           | 9                  | 505,436           | 33,000                     | 134,436    | 338,000                           | 6,760                 | 4,709           | 11,469                           |  |
| \$60,000-\$70,000.....                           | 4                  | 257,234           | 15,000                     | 6,084      | 236,150                           | 4,723                 | 2,896           | 7,619                            |  |
| \$70,000-\$80,000.....                           | 3                  | 223,584           | 11,000                     | 61,234     | 151,350                           | 3,027                 | 3,107           | 6,134                            |  |
| \$80,000-\$90,000.....                           | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$90,000-\$100,000.....                          | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$100,000-\$150,000.....                         | 3                  | 391,296           | 12,000                     | 94,196     | 285,100                           | 5,702                 | 9,407           | 15,109                           |  |
| \$150,000-\$200,000.....                         | 2                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$200,000-\$250,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$250,000-\$300,000.....                         | 2                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$300,000-\$400,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,430,075         | 27,000                     | 1,074,025  | 329,050                           | 6,581                 | 60,552          | 67,133                           |  |
| Total.....                                       | 989                | 11,777,241        | 3,823,000                  | 2,986,765  | 5,069,850                         | 101,397               | 90,122          | 191,519                          |  |
| Women making separate returns from husbands..... | 5                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 994                |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## ARKANSAS.

| Income class.  | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....   | 475                | \$1,669,616       | \$1,581,000                | \$162,071  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....   | 59                 | 206,192           | 177,000                    | 9,242      | \$19,950                          | \$399                 | \$399           | 0.194                            |  |
| \$4,000-\$5,000.....   | 430                | 1,927,194         | 1,671,000                  | 74,844     | 181,350                           | 3,627                 | 3,627           | .188                             |  |
| \$5,000-\$6,000.....   | 288                | 1,581,991         | 1,108,000                  | 134,591    | 339,400                           | 6,788                 | 6,788           | .429                             |  |
| \$6,000-\$7,000.....   | 224                | 1,445,537         | 864,000                    | 155,137    | 426,400                           | 8,528                 | 8,528           | .590                             |  |
| \$7,000-\$8,000.....   | 149                | 1,102,254         | 574,000                    | 140,604    | 387,650                           | 7,753                 | 7,753           | .703                             |  |
| \$8,000-\$9,000.....   | 115                | 972,871           | 450,000                    | 154,071    | 368,800                           | 7,376                 | 7,376           | .758                             |  |
| \$9,000-\$10,000.....  | 83                 | 787,723           | 325,000                    | 121,373    | 341,350                           | 6,827                 | 6,827           | .867                             |  |
| \$10,000-\$15,000.....   | 214                | 2,593,281         | 828,000                    | 523,231    | 1,242,050                         | 24,841                | 24,841          | .958                             |  |
| \$15,000-\$20,000.....   | 89                 | 1,514,672         | 346,000                    | 363,672    | 805,000                           | 16,100                | 16,100          | 1.063                            |  |
| \$20,000-\$25,000.....   | 50                 | 1,102,391         | 193,000                    | 252,941    | 656,450                           | 13,129                | 8988            | 14,117                           | 1.281  |
| \$25,000-\$30,000.....   | 22                 | 589,914           | 87,000                     | 94,664     | 408,250                           | 8,165                 | 1,499           | 9,664                            | 1.638  |
| \$30,000-\$40,000.....   | 23                 | 794,279           | 90,000                     | 194,229    | 510,050                           | 10,201                | 3,121           | 13,322                           | 1.677  |
| \$40,000-\$50,000.....   | 7                  | 306,371           | 27,000                     | 23,971     | 255,400                           | 5,108                 | 1,927           | 7,035                            | 2.296  |
| \$50,000-\$60,000.....   | 4                  | 222,236           | 15,000                     | 17,236     | 190,000                           | 3,800                 | 2,044           | 5,844                            | 2.630  |
| \$60,000-\$70,000.....   | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 1.899  |
| \$70,000-\$80,000.....   | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 1.423  |
| \$80,000-\$90,000.....   | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.329  |
| \$90,000-\$100,000.....  | 3                  | 280,944           | 11,000                     | 7,544      | 262,400                           | 5,248                 | 5,238           | 10,486                           | 3.732  |
| \$100,000-\$150,000.....                                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$150,000-\$200,000.....                                       | 1                  | (2)               | (2)                        | (2)        |                                   |                       | (2)             | (2)                              | 3.864  |
| \$250,000-\$300,000.....                                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                                      |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....                             |                    | 586,212           | 24,000                     | 433,162    | 129,050                           | 2,581                 | 12,225          | 14,806                           |  |
| Total.....   | 2,241              | 17,683,678        | 8,671,000                  | 2,862,583  | 6,523,550                         | 130,471               | 27,042          | 157,513                          | .891   |
| Women making separate returns from husbands <sup>2</sup> ..... | 14                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....   | 2,255              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

**CALIFORNIA.**

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 4,085              | \$14,261,943      | 16,106,000                 | \$1,173,579 | .....                             | .....                 | .....           | .....                            | .....  |
| \$3,000-\$4,000.....                             | 655                | 2,449,788         | 1,965,000                  | 106,388     | \$878,200                         | \$7,564               | 87,564          | 0.309                            |  |
| \$4,000-\$5,000.....                             | 3,884              | 17,394,309        | 14,877,000                 | 704,509     | 1,812,800                         | 36,256                | 36,256          | .208                             |  |
| \$5,000-\$6,000.....                             | 2,438              | 13,363,726        | 9,350,000                  | 1,207,926   | 2,805,800                         | 56,116                | 56,116          | .420                             |  |
| \$6,000-\$7,000.....                             | 1,803              | 11,656,153        | 6,918,000                  | 1,527,953   | 3,210,200                         | 64,204                | 64,204          | .551                             |  |
| \$7,000-\$8,000.....                             | 1,250              | 9,346,696         | 4,782,000                  | 1,425,696   | 3,139,000                         | 62,780                | 62,780          | .672                             |  |
| \$8,000-\$9,000.....                             | 954                | 8,085,768         | 3,649,000                  | 1,646,118   | 2,790,650                         | 55,813                | 55,813          | .660                             |  |
| \$9,000-\$10,000.....                            | 778                | 7,376,500         | 2,968,000                  | 1,557,150   | 2,851,350                         | 57,027                | 57,027          | .773                             |  |
| \$10,000-\$15,000.....                           | 2,067              | 25,110,624        | 7,871,000                  | 6,616,124   | 10,623,500                        | 212,470               | 212,470         | .846                             |  |
| \$15,000-\$20,000.....                           | 963                | 16,647,672        | 3,656,000                  | 5,813,772   | 7,177,900                         | 143,558               | 143,558         | .862                             |  |
| \$20,000-\$25,000.....                           | 531                | 11,857,892        | 2,018,000                  | 4,373,742   | 5,466,150                         | 109,323               | \$11,516        | 120,839                          | 1.019  |
| \$25,000-\$30,000.....                           | 336                | 9,128,491         | 1,288,000                  | 3,647,791   | 4,192,700                         | 83,854                | 22,054          | 105,908                          | 1.160  |
| \$30,000-\$40,000.....                           | 385                | 13,198,844        | 1,473,000                  | 5,595,644   | 6,130,200                         | 122,604               | 50,400          | 173,004                          | 1.311  |
| \$40,000-\$50,000.....                           | 212                | 9,385,040         | 800,000                    | 4,400,290   | 4,184,750                         | 83,605                | 54,330          | 138,025                          | 1.471  |
| \$50,000-\$60,000.....                           | 132                | 7,220,540         | 503,000                    | 3,524,540   | 3,193,000                         | 63,860                | 60,557          | 124,417                          | 1.723  |
| \$60,000-\$70,000.....                           | 84                 | 5,332,545         | 331,000                    | 2,406,345   | 2,595,200                         | 51,904                | 52,804          | 104,708                          | 1.964  |
| \$70,000-\$80,000.....                           | 51                 | 3,825,920         | 195,000                    | 2,437,970   | 1,192,950                         | 23,859                | 49,288          | 73,147                           | 1.912  |
| \$80,000-\$90,000.....                           | 49                 | 4,156,124         | 186,000                    | 2,273,874   | 1,696,250                         | 33,925                | 59,199          | 93,124                           | 2.241  |
| \$90,000-\$100,000.....                          | 36                 | 3,409,857         | 140,000                    | 1,843,007   | 1,426,850                         | 28,537                | 63,824          | 92,361                           | 2.709  |
| \$100,000-\$150,000.....                         | 88                 | 10,718,633        | 332,000                    | 5,800,133   | 4,586,500                         | 91,730                | 266,111         | 357,841                          | 3.339  |
| \$150,000-\$200,000.....                         | 30                 | 5,255,317         | 116,000                    | 2,660,317   | 2,479,000                         | 49,580                | 181,254         | 230,834                          | 4.392  |
| \$200,000-\$250,000.....                         | 15                 | 3,525,827         | 57,000                     | 2,220,277   | 1,248,550                         | 24,971                | 148,846         | 173,817                          | 4.930  |
| \$250,000-\$300,000.....                         | 17                 | 4,691,343         | 65,000                     | 3,065,393   | 1,560,950                         | 31,219                | 222,395         | 253,614                          | 5.406  |
| \$300,000-\$400,000.....                         | 6                  | 1,975,501         | 22,000                     | 946,551     | 1,066,950                         | 20,139                | 105,741         | 125,880                          | 6.372  |
| \$400,000-\$500,000.....                         | 8                  | 3,481,123         | 32,000                     | 1,712,223   | 1,736,900                         | 34,738                | 216,942         | 251,680                          | 7.230  |
| \$500,000-\$1,000,000.....                       | 7                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 8.466  |
| \$1,000,000-\$1,500,000.....                     | 1                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 10.219   |
| \$1,500,000-\$2,000,000.....                     | .....              | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| \$2,000,000-\$3,000,000.....                     | .....              | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| \$3,000,000-\$4,000,000.....                     | .....              | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| \$4,000,000-\$5,000,000.....                     | .....              | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| \$5,000,000 and over.....                        | .....              | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| Classes grouped <sup>2</sup> .....               | .....              | 5,468,769         | 31,000                     | 1,923,769   | 3,514,000                         | 70,280                | 410,369         | 480,649                          | .....  |
| Total.....                                       | 20,865             | 228,324,945       | 79,731,000                 | 70,611,281  | \$1,000,300                       | 1,620,006             | 1,975,630       | 3,595,636                        | 1.575  |
| Women making separate returns from husbands..... | 343                | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |
| Grand total.....                                 | 21,208             | .....             | .....                      | .....       | .....                             | .....                 | .....           | .....                            | .....  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## COLORADO.

| Income class.                                   | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|---|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|   |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....              | 848                | \$2,939,315       | \$3,357,000                | \$352,875  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                            | 94                 | 359,299           | 282,000                    | 13,599     | \$63,700                          | \$1,274               |                 | \$1,274                          | 0.355  |
| \$4,000-\$5,000.....                            | 717                | 3,317,461         | 2,781,000                  | 208,961    | 327,500                           | 6,550                 |                 | 6,550                            | .197   |
| \$5,000-\$6,000.....                            | 499                | 2,733,471         | 1,935,000                  | 199,621    | 598,850                           | 11,977                |                 | 11,977                           | .438   |
| \$6,000-\$7,000.....                            | 349                | 2,258,190         | 1,356,000                  | 230,640    | 671,550                           | 13,431                |                 | 13,431                           | .595   |
| \$7,000-\$8,000.....                            | 241                | 1,789,854         | 932,000                    | 246,154    | 611,700                           | 12,234                |                 | 12,234                           | .684   |
| \$8,000-\$9,000.....                            | 190                | 1,609,373         | 731,000                    | 293,973    | 584,400                           | 11,688                |                 | 11,688                           | .726   |
| \$9,000-\$10,000.....                           | 151                | 1,404,039         | 577,000                    | 255,239    | 571,800                           | 11,436                |                 | 11,436                           | .815   |
| \$10,000-\$15,000.....                          | 541                | 6,623,074         | 2,114,000                  | 1,199,474  | 3,309,600                         | 66,192                |                 | 66,192                           | .999   |
| \$15,000-\$20,000.....                          | 265                | 4,604,140         | 1,631,000                  | 1,222,940  | 2,350,200                         | 47,004                |                 | 47,004                           | 1.021  |
| \$20,000-\$25,000.....                          | 137                | 3,056,880         | 535,000                    | 782,480    | 1,739,400                         | 34,788                | \$3,205         | 37,993                           | 1.243  |
| \$25,000-\$30,000.....                          | 65                 | 1,799,167         | 258,000                    | 451,867    | 1,089,300                         | 21,786                | 5,296           | 27,082                           | 1.505  |
| \$30,000-\$40,000.....                          | 103                | 3,573,793         | 397,000                    | 1,350,743  | 1,826,050                         | 36,521                | 14,912          | 51,433                           | 1.439  |
| \$40,000-\$50,000.....                          | 49                 | 2,169,672         | 194,000                    | 667,572    | 1,308,100                         | 26,162                | 13,920          | 40,082                           | 1.847  |
| \$50,000-\$60,000.....                          | 34                 | 1,845,512         | 129,000                    | 800,812    | 915,700                           | 18,314                | 16,012          | 34,326                           | 1.860  |
| \$60,000-\$70,000.....                          | 19                 | 1,216,575         | 71,000                     | 702,775    | 442,800                           | 8,856                 | 13,000          | 21,856                           | 1.797  |
| \$70,000-\$80,000.....                          | 22                 | 1,634,265         | 85,000                     | 812,065    | 737,200                           | 14,744                | 22,421          | 37,165                           | 2.274  |
| \$80,000-\$90,000.....                          | 9                  | 738,747           | 34,000                     | 244,347    | 480,400                           | 9,608                 | 12,350          | 21,958                           | 2.894  |
| \$90,000-\$100,000.....                         | 7                  | 669,843           | 28,000                     | 189,893    | 451,950                           | 9,039                 | 12,794          | 21,833                           | 3.259  |
| \$100,000-\$150,000.....                        | 22                 | 2,846,432         | 85,000                     | 1,505,632  | 1,255,800                         | 25,116                | 76,000          | 101,116                          | 3.552  |
| \$150,000-\$200,000.....                        | 7                  | 1,190,608         | 27,000                     | 245,758    | 926,850                           | 18,537                | 40,476          | 59,013                           | 4.919  |
| \$200,000-\$250,000.....                        | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.451  |
| \$250,000-\$300,000.....                        | 3                  | 817,166           | 12,000                     | 537,516    | 267,650                           | 5,353                 | 38,336          | 43,689                           | 5.346  |
| \$300,000-\$400,000.....                        | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.807  |
| \$400,000-\$500,000.....                        | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.691  |
| \$500,000-\$1,000,000.....                      | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 8.785  |
| \$1,000,000-\$1,500,000.....                    | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 9.428  |
| \$1,500,000-\$2,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....              |                    | 4,628,254         | 32,000                     | 2,744,154  | 1,852,100                         | 37,042                | 339,384         | 376,426                          |  |
| Total.....                                      | 4,380              | 53,854,130        | 16,983,000                 | 15,259,090 | 22,382,600                        | 447,652               | 608,106         | 1,055,758                        | 1.960  |
| Women making separate returns from husbands.... | 55                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                | 4,435              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

CONNECTICUT.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,461              | \$5,034,531       | \$5,672,000                | \$704,509        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 199                | 752,562           | 597,000                    | 34,162           | \$121,400                         | 82,428                | 82,428           | 0.323                            |  |
| \$4,000-\$5,000.....                             | 1,474              | 6,603,417         | 5,598,000                  | 40,267           | 965,150                           | 19,303                | 19,303           | .292                             |  |
| \$5,000-\$6,000.....                             | 1,116              | 6,121,098         | 4,240,000                  | \$31,698         | 1,049,400                         | 20,988                | 20,988           | .343                             |  |
| \$6,000-\$7,000.....                             | 812                | 5,239,949         | 3,080,000                  | 1,008,240        | 1,151,700                         | 23,034                | 23,034           | .440                             |  |
| \$7,000-\$8,000.....                             | 613                | 4,576,654         | 2,313,000                  | 998,104          | 1,265,550                         | 25,311                | 25,311           | .553                             |  |
| \$8,000-\$9,000.....                             | 413                | 3,482,620         | 1,553,000                  | 876,170          | 1,053,450                         | 21,069                | 21,069           | .605                             |  |
| \$9,000-\$10,000.....                            | 373                | 3,535,970         | 1,422,000                  | 1,014,270        | 1,099,700                         | 21,994                | 21,994           | .622                             |  |
| \$10,000-\$15,000.....                           | 1,114              | 13,520,431        | 4,184,000                  | 4,581,381        | 4,755,050                         | 95,101                | 95,101           | .703                             |  |
| \$15,000-\$20,000.....                           | 582                | 10,090,114        | 2,181,000                  | 4,376,764        | 3,532,350                         | 70,647                | 70,647           | .700                             |  |
| \$20,000-\$25,000.....                           | 299                | 6,875,493         | 1,131,000                  | 3,135,443        | 2,609,050                         | 52,181                | \$14,028         | 66,209                           | .963   |
| \$25,000-\$30,000.....                           | 210                | 5,747,537         | 792,000                    | 2,991,137        | 1,964,400                         | 39,288                | 14,604           | 53,892                           | .938   |
| \$30,000-\$40,000.....                           | 278                | 9,617,780         | 1,052,000                  | 4,851,830        | 3,713,950                         | 74,279                | 38,742           | 113,021                          | 1.175  |
| \$40,000-\$50,000.....                           | 140                | 6,291,273         | 519,000                    | 3,456,073        | 2,316,200                         | 46,324                | 40,847           | 87,171                           | 1.386  |
| \$50,000-\$60,000.....                           | 94                 | 5,123,962         | 357,000                    | 2,717,812        | 2,049,150                         | 40,983                | 45,155           | 86,138                           | 1.681  |
| \$60,000-\$70,000.....                           | 65                 | 4,206,673         | 245,000                    | 2,378,123        | 1,583,550                         | 31,671                | 48,501           | 80,172                           | 1.906  |
| \$70,000-\$80,000.....                           | 43                 | 3,302,488         | 166,000                    | 1,879,938        | 1,256,550                         | 25,131                | 46,831           | 71,962                           | 2.179  |
| \$80,000-\$90,000.....                           | 23                 | 1,938,914         | 82,000                     | 1,453,864        | 303,050                           | 8,061                 | 31,466           | 39,527                           | 2.039  |
| \$90,000-\$100,000.....                          | 16                 | 1,512,276         | 62,000                     | 811,676          | 638,600                           | 12,772                | 28,186           | 40,958                           | 2.708  |
| \$100,000-\$150,000.....                         | 62                 | 7,373,814         | 231,000                    | 4,405,564        | 2,737,250                         | 54,745                | 182,171          | 236,916                          | 3.213  |
| \$150,000-\$200,000.....                         | 30                 | 5,181,724         | 112,000                    | 2,500,974        | 2,568,750                         | 51,375                | 176,403          | 227,778                          | 4.396  |
| \$200,000-\$250,000.....                         | 15                 | 3,371,718         | 54,000                     | 1,906,818        | 1,410,900                         | 28,218                | 137,845          | 166,063                          | 4.925  |
| \$250,000-\$300,000.....                         | 6                  | 1,441,734         | 23,000                     | 517,834          | 900,900                           | 18,018                | 67,965           | 85,983                           | 5.964  |
| \$300,000-\$400,000.....                         | 9                  | 3,519,509         | 33,000                     | 2,079,659        | 1,406,850                         | 28,137                | 207,995          | 236,132                          | 6.709  |
| \$400,000-\$500,000.....                         | 3                  | 1,447,561         | 12,000                     | 896,261          | 539,300                           | 10,786                | 98,282           | 109,068                          | 7.535  |
| \$500,000-\$1,000,000.....                       | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 8.373  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.156   |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.995   |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 7,948,548         | 19,000                     | 5,437,598        | 2,491,950                         | 49,839                | 774,142          | 823,981                          |  |
| Total.....                                       | 9,455              | 133,858,341       | 35,730,000                 | 55,886,169       | 43,584,150                        | 871,683               | 1,953,163        | 2,824,846                        | 2.110  |
| Women making separate returns from husbands..... | 258                |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 9,713              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## DELAWARE.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 185                | \$653,563         | \$724,000                  | \$89,185         |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 23                 | 85,870            | 69,000                     | 3,870            | \$13,000                          | \$260                 | \$260            | 0.303                            |  |
| \$4,000-\$5,000.....                             | 167                | 746,375           | 639,000                    | 53,125           | 54,250                            | 1,085                 | 1,085            | .145                             |  |
| \$5,000-\$6,000.....                             | 135                | 740,677           | 520,000                    | 98,627           | 122,050                           | 2,441                 | 2,441            | .329                             |  |
| \$6,000-\$7,000.....                             | 109                | 705,750           | 415,000                    | 134,800          | 155,950                           | 3,119                 | 3,119            | .442                             |  |
| \$7,000-\$8,000.....                             | 77                 | 576,776           | 296,000                    | 134,076          | 146,700                           | 2,934                 | 2,934            | .509                             |  |
| \$8,000-\$9,000.....                             | 67                 | 563,754           | 255,000                    | 168,204          | 140,550                           | 2,811                 | 2,811            | .499                             |  |
| \$9,000-\$10,000.....                            | 55                 | 519,411           | 208,000                    | 159,511          | 151,900                           | 3,038                 | 3,038            | .585                             |  |
| \$10,000-\$15,000.....                           | 139                | 1,713,956         | 526,000                    | 645,506          | 542,450                           | 10,849                | 10,849           | .633                             |  |
| \$15,000-\$20,000.....                           | 80                 | 1,392,215         | 305,000                    | 623,615          | 463,600                           | 9,272                 | 9,272            | .666                             |  |
| \$20,000-\$25,000.....                           | 53                 | 1,194,219         | 203,000                    | 582,319          | 408,900                           | 8,178                 | \$1,005          | 9,183                            | .769   |
| \$25,000-\$30,000.....                           | 34                 | 921,515           | 129,000                    | 459,965          | 332,550                           | 6,651                 | 2,189            | 8,840                            | .959   |
| \$30,000-\$40,000.....                           | 36                 | 1,242,057         | 140,000                    | 555,957          | 546,100                           | 10,922                | 4,670            | 15,592                           | 1.255  |
| \$40,000-\$50,000.....                           | 28                 | 1,319,860         | 105,000                    | 810,460          | 404,400                           | 8,988                 | 8,746            | 16,834                           | 1.275  |
| \$50,000-\$60,000.....                           | 20                 | 1,035,573         | 76,000                     | 376,023          | 643,550                           | 12,871                | 9,263            | 22,134                           | 2.020  |
| \$60,000-\$70,000.....                           | 16                 | 1,014,010         | 62,000                     | 587,960          | 364,050                           | 7,281                 | 11,021           | 18,302                           | 1.805  |
| \$70,000-\$80,000.....                           | 8                  | 607,117           | 32,000                     | 285,317          | 289,800                           | 5,796                 | 7,477            | 13,273                           | 2.186  |
| \$80,000-\$90,000.....                           | 4                  | 353,898           | 15,000                     | 185,108          | 153,700                           | 3,074                 | 6,128            | 9,202                            | 2.601  |
| \$90,000-\$100,000.....                          | 6                  | 577,404           | 24,000                     | 252,554          | 300,850                           | 6,017                 | 11,063           | 17,080                           | 2.958  |
| \$100,000-\$150,000.....                         | 15                 | 1,804,194         | 58,000                     | 1,239,994        | 511,200                           | 10,224                | 40,947           | 51,171                           | 2.828  |
| \$150,000-\$200,000.....                         | 11                 | 1,907,252         | 41,000                     | 1,331,252        | 535,000                           | 10,700                | 60,724           | 71,424                           | 3.745  |
| \$200,000-\$250,000.....                         | 9                  | 1,947,174         | 35,000                     | 1,343,624        | 568,550                           | 11,371                | 74,368           | 85,739                           | 4.403  |
| \$250,000-\$300,000.....                         | 3                  | 800,502           | 11,000                     | 671,652          | 117,850                           | 2,357                 | 36,076           | 38,433                           | 4.801  |
| \$300,000-\$400,000.....                         | 8                  | 2,638,685         | 31,000                     | 1,636,185        | 971,500                           | 19,430                | 134,709          | 154,139                          | 5.842  |
| \$400,000-\$500,000.....                         | 9                  | 4,046,543         | 34,000                     | 2,681,993        | 1,330,550                         | 26,611                | 257,609          | 284,220                          | 7.024  |
| \$500,000-\$1,000,000.....                       | 11                 | 7,696,044         | 40,000                     | 6,453,494        | 1,202,550                         | 24,051                | 534,393          | 558,444                          | 7.256  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 9.271  |
| \$1,500,000-\$2,000,000.....                     | 3                  | 5,113,722         | 12,000                     | 4,777,922        | 323,800                           | 6,476                 | 465,171          | 471,647                          | 9.223  |
| \$2,000,000-\$3,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.544   |
| \$3,000,000-\$4,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 11.185   |
| \$4,000,000-\$5,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 |  |
| \$5,000,000 and over.....                        | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 12.259   |
| Classes grouped <sup>2</sup> .....               |                    | 15,815,384        | 16,000                     | 15,744,234       | 55,150                            | 1,103                 | 1,813,036        | 1,814,139                        |  |
| Total.....                                       | 1,315              | 57,798,410        | 5,021,000                  | 42,086,532       | 10,850,500                        | 217,010               | 3,478,595        | 3,695,605                        | 6.394  |
| Women making separate returns from husbands..... | 31                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 1,346              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

**DISTRICT OF COLUMBIA.**

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 1.....                           | 1,590              | \$5,578,641       | \$6,285,000                | \$226,270  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 317                | 1,141,121         | 951,000                    | 25,371     | \$164,750                         | \$3,295               |                 | 83,295                           | 0.289  |
| \$4,000-\$5,000.....                             | 1,305              | 5,857,524         | 4,989,000                  | 158,674    | 709,850                           | 14,107                |                 | 14,197                           | .242   |
| \$5,000-\$6,000.....                             | 859                | 4,676,685         | 3,291,000                  | 330,685    | 1,055,000                         | 21,100                |                 | 21,100                           | .451   |
| \$6,000-\$7,000.....                             | 485                | 3,155,101         | 1,858,000                  | 323,801    | 973,300                           | 19,466                |                 | 19,466                           | .617   |
| \$7,000-\$8,000.....                             | 325                | 2,428,288         | 1,244,000                  | 300,388    | 883,900                           | 17,678                |                 | 17,678                           | .728   |
| \$8,000-\$9,000.....                             | 237                | 2,010,417         | 906,000                    | 386,517    | 717,900                           | 14,358                |                 | 14,358                           | .714   |
| \$9,000-\$10,000.....                            | 141                | 1,320,857         | 534,000                    | 236,957    | 549,900                           | 10,998                |                 | 10,998                           | .833   |
| \$10,000-\$15,000.....                           | 591                | 7,151,684         | 2,261,000                  | 1,141,034  | 3,749,650                         | 74,993                |                 | 74,993                           | 1.049  |
| \$15,000-\$20,000.....                           | 277                | 4,840,904         | 1,069,000                  | 1,002,754  | 2,769,150                         | 55,383                |                 | 55,383                           | 1.144  |
| \$20,000-\$25,000.....                           | 160                | 3,640,984         | 618,000                    | 930,734    | 2,692,250                         | 41,845                | \$4,408         | 46,253                           | 1.270  |
| \$25,000-\$30,000.....                           | 85                 | 2,312,671         | 323,000                    | 606,221    | 1,383,450                         | 27,669                | 6,036           | 33,705                           | 1.457  |
| \$30,000-\$40,000.....                           | 105                | 3,608,935         | 398,000                    | 1,197,185  | 2,013,750                         | 40,275                | 14,361          | 54,636                           | 1.514  |
| \$40,000-\$50,000.....                           | 59                 | 2,586,411         | 232,000                    | 690,811    | 1,663,600                         | 33,272                | 15,988          | 49,260                           | 1.905  |
| \$50,000-\$60,000.....                           | 31                 | 1,775,593         | 118,000                    | 794,753    | 862,750                           | 17,255                | 16,853          | 34,108                           | 1.921  |
| \$60,000-\$70,000.....                           | 23                 | 1,534,190         | 86,000                     | 527,640    | 920,550                           | 18,411                | 17,537          | 35,948                           | 2.343  |
| \$70,000-\$80,000.....                           | 17                 | 1,269,009         | 65,000                     | 502,159    | 701,850                           | 14,037                | 17,898          | 31,935                           | 2.517  |
| \$80,000-\$90,000.....                           | 15                 | 1,273,972         | 57,000                     | 261,322    | 955,650                           | 19,113                | 20,776          | 39,889                           | 3.131  |
| \$90,000-\$100,000.....                          | 6                  | 570,749           | 24,000                     | 91,199     | 455,550                           | 9,111                 | 10,830          | 19,941                           | 3.494  |
| \$100,000-\$150,000.....                         | 37                 | 4,676,124         | 136,000                    | 1,673,124  | 2,867,000                         | 57,340                | 122,841         | 180,181                          | 3.853  |
| \$150,000-\$200,000.....                         | 17                 | 3,004,367         | 62,000                     | 1,162,517  | 1,776,850                         | 35,537                | 103,474         | 139,011                          | 4.632  |
| \$200,000-\$250,000.....                         | 5                  | 1,080,760         | 18,000                     | 498,710    | 564,050                           | 11,281                | 42,715          | 53,996                           | 4.996  |
| \$250,000-\$300,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.632  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.359  |
| \$400,000-\$500,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.300  |
| \$500,000-\$1,000,000.....                       | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.388  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,842,724         | 20,000                     | 1,261,074  | 561,650                           | 11,233                | 107,080         | 118,313                          |  |
| Total.....                                       | 6,692              | 67,334,621        | 25,545,000                 | 14,329,900 | 28,392,350                        | 567,847               | 500,797         | 1,068,644                        | 1,587  |
| Women making separate returns from husbands..... | 116                |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 6,808              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## FLORIDA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 379                | \$1,319,426       | \$1,506,000                | \$102,515  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 49                 | 181,266           | 147,000                    | 7,966      | 826,300                           | \$526                 | \$526           |                                  | 0.291  |
| \$4,000-\$5,000.....                             | 304                | 1,362,405         | 1,179,000                  | 64,155     | 119,250                           | 2,385                 | 2,385           |                                  | .175   |
| \$5,000-\$6,000.....                             | 217                | 1,185,451         | 847,000                    | 104,851    | 234,600                           | 4,692                 | 4,692           |                                  | .395   |
| \$6,000-\$7,000.....                             | 181                | 1,168,958         | 701,000                    | 159,708    | 308,250                           | 6,165                 | 6,165           |                                  | .527   |
| \$7,000-\$8,000.....                             | 106                | 791,706           | 410,000                    | 123,506    | 258,200                           | 5,164                 | 5,164           |                                  | .652   |
| \$8,000-\$9,000.....                             | 79                 | 671,128           | 304,000                    | 126,628    | 240,500                           | 4,810                 | 4,810           |                                  | .717   |
| \$9,000-\$10,000.....                            | 57                 | 537,071           | 225,000                    | 135,421    | 176,650                           | 3,533                 | 3,533           |                                  | .658   |
| \$10,000-\$15,000.....                           | 194                | 2,339,522         | 751,000                    | 571,922    | 1,016,600                         | 20,332                | 20,332          |                                  | .869   |
| \$15,000-\$20,000.....                           | 66                 | 1,141,167         | 253,000                    | 348,467    | 539,700                           | 10,794                | 10,794          |                                  | .946   |
| \$20,000-\$25,000.....                           | 50                 | 1,104,081         | 195,000                    | 278,281    | 630,800                           | 12,616                | \$ 1,194        | 13,810                           | 1.251  |
| \$25,000-\$30,000.....                           | 25                 | 682,353           | 94,000                     | 290,853    | 297,500                           | 5,950                 | 1,731           | 7,681                            | 1.126  |
| \$30,000-\$40,000.....                           | 19                 | 664,190           | 74,000                     | 315,540    | 274,650                           | 5,493                 | 2,703           | 8,196                            | 1.234  |
| \$40,000-\$50,000.....                           | 12                 | 539,268           | 47,000                     | 222,968    | 269,300                           | 5,386                 | 3,587           | 8,973                            | 1.664  |
| \$50,000-\$60,000.....                           | 4                  | 218,970           | 15,000                     | 58,720     | 145,250                           | 2,905                 | 1,990           | 4,895                            | 2.235  |
| \$60,000-\$70,000.....                           | 5                  | 323,404           | 18,000                     | 163,904    | 141,500                           | 2,830                 | 3,702           | 6,532                            | 2.020  |
| \$70,000-\$80,000.....                           | 3                  | 216,728           | 12,000                     | 180,828    | 23,900                            | 478                   | 2,902           | 3,380                            | 1.560  |
| \$80,000-\$90,000.....                           | 4                  | 344,106           | 15,000                     | 244,906    | 84,200                            | 1,684                 | 5,763           | 7,447                            | 2.164  |
| \$90,000-\$100,000.....                          | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.700  |
| \$100,000-\$150,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.134  |
| \$150,000-\$200,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.924  |
| \$250,000-\$300,000.....                         | (3)                | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.258  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     | (3)                | (2)               |                            | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 9.558  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 2,609,002         | 23,000                     | 1,732,452  | 853,550                           | 17,071                | 186,250         | 203,321                          |  |
| Total.....                                       | 1,760              | 17,401,202        | 6,816,000                  | 5,233,591  | 5,640,700                         | 112,814               | 209,822         | 322,636                          | 1,854  |
| Women making separate returns from husbands..... | 19                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 1,779              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

<sup>3</sup> Wife's or husband's return accounted for in another State.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

GEORGIA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 590                | \$2,062,919       | \$2,331,000                | \$213,026  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 90                 | 321,056           | 270,000                    | 20,506     | 830,350                           | \$611                 |                 | \$611                            | 0.190  |
| \$4,000-\$5,000.....                             | 640                | 2,869,317         | 2,481,000                  | 93,367     | 292,950                           | 5,859                 |                 | 5,859                            | .204   |
| \$5,000-\$6,000.....                             | 443                | 2,419,637         | 1,723,000                  | 193,587    | 503,050                           | 10,061                |                 | 10,061                           | .416   |
| \$6,000-\$7,000.....                             | 349                | 2,254,100         | 1,355,000                  | 294,650    | 604,450                           | 12,089                |                 | 12,089                           | .536   |
| \$7,000-\$8,000.....                             | 230                | 1,713,642         | 892,000                    | 240,442    | 581,200                           | 11,624                |                 | 11,624                           | .678   |
| \$8,000-\$9,000.....                             | 193                | 1,640,928         | 749,000                    | 354,678    | 337,250                           | 10,745                |                 | 10,745                           | .655   |
| \$9,000-\$10,000.....                            | 125                | 1,183,387         | 484,000                    | 302,587    | 396,800                           | 7,936                 |                 | 7,936                            | .671   |
| \$10,000-\$15,000.....                           | 345                | 4,180,791         | 1,338,000                  | 1,063,791  | 1,749,000                         | 34,980                |                 | 34,980                           | .837   |
| \$15,000-\$20,000.....                           | 163                | 2,804,890         | 633,000                    | 990,340    | 1,181,550                         | 23,631                |                 | 23,631                           | .842   |
| \$20,000-\$25,000.....                           | 95                 | 2,136,664         | 366,000                    | 769,264    | 1,001,400                         | 20,028                | \$2,214         | 22,242                           | 1.041  |
| \$25,000-\$30,000.....                           | 40                 | 1,089,599         | 153,000                    | 542,949    | 393,650                           | 7,873                 | 2,839           | 10,712                           | .983   |
| \$30,000-\$40,000.....                           | 60                 | 2,027,365         | 231,000                    | 962,515    | 833,850                           | 16,677                | 8,182           | 24,859                           | 1.226  |
| \$40,000-\$50,000.....                           | 26                 | 1,135,468         | 104,000                    | 498,018    | 533,450                           | 10,669                | 6,627           | 17,296                           | 1.523  |
| \$50,000-\$60,000.....                           | 19                 | 1,033,851         | 73,000                     | 537,101    | 423,750                           | 8,475                 | 9,123           | 17,598                           | 1.702  |
| \$60,000-\$70,000.....                           | 9                  | 588,296           | 36,000                     | 345,546    | 206,750                           | 4,135                 | 6,591           | 10,726                           | 1.823  |
| \$70,000-\$80,000.....                           | 10                 | 752,075           | 38,000                     | 472,975    | 241,100                           | 4,822                 | 10,921          | 15,743                           | 2.093  |
| \$80,000-\$90,000.....                           | 6                  | 507,104           | 24,000                     | 176,754    | 306,350                           | 6,127                 | 8,133           | 14,260                           | 2.812  |
| \$90,000-\$100,000.....                          | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.407  |
| \$100,000-\$150,000.....                         | 3                  | 378,571           | 12,000                     | 211,471    | 155,100                           | 3,102                 | 9,929           | 13,031                           | 3.442  |
| \$150,000-\$200,000.....                         | 4                  | 647,497           | 15,000                     | 505,847    | 126,650                           | 2,533                 | 20,823          | 23,356                           | 3.607  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 8.377  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,215,808         | 12,000                     | 1,151,658  | 52,150                            | 1,043                 | 89,660          | 90,703                           |  |
| Total.....                                       | 3,443              | 32,992,965        | 13,320,000                 | 9,973,072  | 10,151,000                        | 203,020               | 175,042         | 378,062                          | 1.146  |
| Women making separate returns from husbands..... | 1                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 3,444              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES;** showing for each class the number of returns, net income, and total tax—Continued.

## HAWAII.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 192                | \$664,298         | \$753,000                  | \$144,241        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 27                 | 103,470           | 81,000                     | 8,670            | \$13,800                          | \$276                 | \$276            | 0.267                            |  |
| \$4,000-\$5,000.....                             | 150                | 673,899           | 569,000                    | 48,199           | 56,700                            | 1,134                 | 1,134            | .168                             |  |
| \$5,000-\$6,000.....                             | 125                | 682,197           | 480,000                    | 119,397          | 82,800                            | 1,656                 | 1,656            | .243                             |  |
| \$6,000-\$7,000.....                             | 71                 | 461,606           | 267,000                    | 113,156          | 81,450                            | 1,629                 | 1,629            | .353                             |  |
| \$7,000-\$8,000.....                             | 66                 | 490,675           | 251,000                    | 129,175          | 110,500                           | 2,210                 | 2,210            | .450                             |  |
| \$8,000-\$9,000.....                             | 53                 | 449,114           | 191,000                    | 174,964          | 83,150                            | 1,663                 | 1,663            | .370                             |  |
| \$9,000-\$10,000.....                            | 33                 | 311,307           | 122,000                    | 104,007          | 85,300                            | 1,706                 | 1,706            | .548                             |  |
| \$10,000-\$15,000.....                           | 106                | 1,293,712         | 399,000                    | 543,162          | 351,550                           | 7,031                 | 7,031            | .543                             |  |
| \$15,000-\$20,000.....                           | 66                 | 1,136,501         | 241,000                    | 667,801          | 227,700                           | 4,554                 | 4,554            | .401                             |  |
| \$20,000-\$25,000.....                           | 34                 | 775,260           | 127,000                    | 459,760          | 188,500                           | 3,770                 | \$862            | 4,632                            | .597   |
| \$25,000-\$30,000.....                           | 35                 | 962,399           | 131,000                    | 511,699          | 319,700                           | 6,394                 | 2,464            | 8,858                            | .920   |
| \$30,000-\$40,000.....                           | 41                 | 1,404,125         | 154,000                    | 995,325          | 254,800                           | 5,096                 | 5,472            | 10,568                           | .753   |
| \$40,000-\$50,000.....                           | 22                 | 998,670           | 81,000                     | 749,270          | 168,400                           | 3,368                 | 6,610            | 9,978                            | .999   |
| \$50,000-\$60,000.....                           | 18                 | 966,847           | 66,000                     | 622,497          | 278,350                           | 5,567                 | 8,196            | 13,763                           | 1.423  |
| \$60,000-\$70,000.....                           | 12                 | 769,826           | 45,000                     | 554,726          | 170,100                           | 3,402                 | 8,155            | 11,557                           | 1.501  |
| \$70,000-\$80,000.....                           | 7                  | 513,385           | 26,000                     | 347,985          | 139,400                           | 2,788                 | 6,453            | 9,241                            | 1.800  |
| \$80,000-\$90,000.....                           | 7                  | 606,216           | 27,000                     | 424,116          | 155,100                           | 3,102                 | 9,872            | 12,974                           | 2.140  |
| \$90,000-\$100,000.....                          | 3                  | 189,346           | 12,000                     | 177,346          |                                   |                       | 5,525            | 5,525                            | 2.918  |
| \$100,000-\$150,000.....                         | 24                 | 2,989,455         | 91,000                     | 2,689,355        | 209,100                           | 4,182                 | 74,377           | 78,559                           | 2.628  |
| \$150,000-\$200,000.....                         | 12                 | 2,031,988         | 47,000                     | 1,733,888        | 251,100                           | 5,022                 | 67,779           | 72,801                           | 3.583  |
| \$200,000-\$250,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 4.863  |
| \$250,000-\$300,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 4.792  |
| \$300,000-\$400,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 6.538  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,887,726         | 22,000                     | 1,519,376        | 346,350                           | 6,927                 | 99,560           | 106,487                          |  |
| Total.....                                       | 1,110              | 20,362,022        | 4,183,000                  | 12,838,115       | 3,573,850                         | 71,477                | 295,325          | 366,802                          | 1.801  |
| Women making separate returns from husbands..... | 34                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 1,144              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

IDAHO.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 137                | \$482,643         | \$543,000                  | \$40,130   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 26                 | 90,591            | 78,000                     | 2,041      | \$10,550                          | \$211                 | \$211           | 0.233                            |  |
| \$4,000-\$5,000.....                             | 123                | 546,771           | 480,000                    | 19,221     | 47,550                            | 951                   | 951             | .174                             |  |
| \$5,000-\$6,000.....                             | 94                 | 520,112           | 365,000                    | 10,062     | 145,050                           | 2,901                 | 2,901           | .558                             |  |
| \$6,000-\$7,000.....                             | 69                 | 450,307           | 272,000                    | 52,907     | 125,400                           | 2,508                 | 2,508           | .557                             |  |
| \$7,000-\$8,000.....                             | 67                 | 502,828           | 253,000                    | 76,978     | 172,850                           | 3,457                 | 3,457           | .688                             |  |
| \$8,000-\$9,000.....                             | 46                 | 389,862           | 176,000                    | 48,862     | 165,000                           | 3,390                 | 3,390           | .846                             |  |
| \$9,000-\$10,000.....                            | 23                 | 217,146           | 92,000                     | 29,296     | 95,850                            | 1,917                 | 1,917           | .883                             |  |
| \$10,000-\$15,000.....                           | 76                 | 910,386           | 295,000                    | 245,736    | 369,650                           | 7,393                 | 7,393           | .812                             |  |
| \$15,000-\$20,000.....                           | 38                 | 651,865           | 151,000                    | 157,115    | 343,750                           | 6,875                 | 6,875           | 1.055                            |  |
| \$20,000-\$25,000.....                           | 19                 | 421,134           | 75,000                     | 112,434    | 233,700                           | 4,674                 | \$380           | 5,054                            | 1.200  |
| \$25,000-\$30,000.....                           | 6                  | 169,058           | 24,000                     | 43,558     | 101,500                           | 2,030                 | 489             | 2,519                            | 1.490  |
| \$30,000-\$40,000.....                           | 11                 | 384,148           | 44,000                     | 132,348    | 207,800                           | 4,156                 | 1,446           | 5,602                            | 1.458  |
| \$40,000-\$50,000.....                           | 6                  | 272,553           | 24,000                     | 150,653    | 98,200                            | 1,964                 | 1,774           | 3,738                            | 1.370  |
| \$50,000-\$60,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | .990   |
| \$60,000-\$70,000.....                           | 3                  | 189,086           | 12,000                     | 27,986     | 149,100                           | 2,982                 | 1,833           | 4,815                            | 2.546  |
| \$70,000-\$80,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$80,000-\$90,000.....                           | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.399  |
| \$90,000-\$100,000.....                          | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.811  |
| \$100,000-\$150,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.235  |
| \$150,000-\$200,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.780  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.625  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.642  |
| \$400,000-\$500,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.455  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,728,274         | 39,000                     | \$28,924   | 860,350                           | 17,207                | 72,048          | 89,255                           |  |
| Total.....                                       | 754                | 7,927,064         | 2,923,000                  | 1,978,251  | 3,126,300                         | 62,526                | 77,970          | 140,496                          | 1.772  |
| Women making separate returns from husbands..... | 2                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 756                |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividend exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## ILLINOIS.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 6,725              | \$23,589,705      | \$26,611,000               | \$1,845,416 |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 920                | 3,320,378         | 2,760,000                  | 93,428      | \$466,950                         | 89,339                |                 | \$9,339                          | 0.281  |
| \$4,000-\$5,000.....                             | 6,612              | 29,583,328        | 25,556,000                 | 882,128     | 3,145,200                         | 62,904                |                 | 62,904                           | .213   |
| \$5,000-\$6,000.....                             | 4,605              | 25,123,889        | 17,821,000                 | 1,698,939   | 5,603,950                         | 112,079               |                 | 112,079                          | .446   |
| \$6,000-\$7,000.....                             | 3,229              | 20,869,441        | 12,515,000                 | 2,032,841   | 6,321,600                         | 126,432               |                 | 126,432                          | .606   |
| \$7,000-\$8,000.....                             | 2,300              | 17,182,601        | 8,907,000                  | 2,123,701   | 6,151,900                         | 123,038               |                 | 123,038                          | .716   |
| \$8,000-\$9,000.....                             | 1,722              | 14,618,383        | 6,651,000                  | 2,239,133   | 5,728,250                         | 114,565               |                 | 114,565                          | .784   |
| \$9,000-\$10,000.....                            | 1,313              | 12,491,444        | 5,088,000                  | 2,123,644   | 5,279,800                         | 105,596               |                 | 105,596                          | .845   |
| \$10,000-\$15,000.....                           | 3,679              | 44,551,538        | 14,217,000                 | 10,036,388  | 20,298,150                        | 405,963               |                 | 405,963                          | .911   |
| \$15,000-\$20,000.....                           | 1,816              | 31,576,259        | 7,020,000                  | 9,029,009   | 15,527,250                        | 310,545               |                 | 310,545                          | .983   |
| \$20,000-\$25,000.....                           | 1,018              | 22,819,396        | 3,900,000                  | 6,948,596   | 11,970,800                        | 239,416               | \$36,061        | 275,477                          | 1.207  |
| \$25,000-\$30,000.....                           | 605                | 16,557,976        | 2,317,000                  | 6,210,626   | 8,030,350                         | 160,607               | 41,792          | 202,399                          | 1.222  |
| \$30,000-\$40,000.....                           | 760                | 26,326,141        | 2,922,000                  | 10,130,841  | 13,273,300                        | 265,466               | 103,404         | 368,870                          | 1.401  |
| \$40,000-\$50,000.....                           | 470                | 21,063,869        | 1,805,000                  | 9,279,069   | 9,979,800                         | 199,596               | 129,356         | 328,952                          | 1.562  |
| \$50,000-\$60,000.....                           | 238                | 13,044,019        | 920,000                    | 5,760,019   | 6,364,000                         | 127,280               | 109,687         | 236,967                          | 1.817  |
| \$60,000-\$70,000.....                           | 201                | 13,198,156        | 780,000                    | 6,514,756   | 5,903,400                         | 118,068               | 141,985         | 260,053                          | 1.970  |
| \$70,000-\$80,000.....                           | 123                | 9,260,957         | 471,000                    | 5,126,707   | 3,663,250                         | 73,265                | 141,488         | 214,753                          | 2.319  |
| \$80,000-\$90,000.....                           | 124                | 10,609,439        | 476,000                    | 5,148,589   | 4,984,850                         | 99,697                | 161,900         | 261,597                          | 2.466  |
| \$90,000-\$100,000.....                          | 65                 | 6,331,836         | 248,000                    | 3,272,486   | 2,811,350                         | 56,227                | 110,535         | 166,762                          | 2.634  |
| \$100,000-\$150,000.....                         | 231                | 28,124,778        | 893,000                    | 14,688,178  | 12,543,600                        | 250,872               | 668,835         | 919,707                          | 3.270  |
| \$150,000-\$200,000.....                         | 87                 | 14,690,242        | 326,000                    | 7,069,992   | 7,294,250                         | 145,885               | 477,650         | 623,535                          | 4.245  |
| \$200,000-\$250,000.....                         | 52                 | 11,735,069        | 202,000                    | 4,849,969   | 6,683,100                         | 133,662               | 454,541         | 588,203                          | 5.012  |
| \$250,000-\$300,000.....                         | 25                 | 7,123,975         | 91,000                     | 4,768,275   | 2,264,700                         | 45,294                | 327,957         | 373,251                          | 5.239  |
| \$300,000-\$400,000.....                         | 35                 | 11,644,839        | 133,000                    | 5,989,889   | 5,521,950                         | 110,439               | 625,030         | 735,469                          | 6.316  |
| \$400,000-\$500,000.....                         | 23                 | 9,402,925         | 89,000                     | 4,316,125   | 4,997,800                         | 99,956                | 568,685         | 668,641                          | 7.111  |
| \$500,000-\$1,000,000.....                       | 26                 | 17,953,776        | 96,000                     | 11,220,676  | 6,637,100                         | 132,742               | 1,301,166       | 1,433,908                        | 7.987  |
| \$1,000,000-\$1,500,000.....                     | 7                  | 8,589,996         | 27,000                     | 7,362,246   | 1,200,750                         | 24,015                | 731,003         | 755,018                          | 8.790  |
| \$1,500,000-\$2,000,000.....                     | 4                  | 6,088,774         | 15,000                     | 3,550,624   | 2,523,150                         | 50,463                | 763,933         | 814,396                          | 13.375   |
| \$2,000,000-\$3,000,000.....                     | 3                  | 6,817,704         | 10,000                     | 4,161,054   | 2,646,650                         | 52,933                | 295,898         | 348,831                          | 5.117  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| Total.....                                       | 37,018             | 484,290,833       | 142,867,000                | 158,473,344 | 187,817,200                       | 3,756,344             | 7,190,906       | 10,947,250                       | 2.260  |
| Women making separate returns from husbands..... | 507                |                   |                            |             |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 37,525             |                   |                            |             |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

INDIANA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,408              | \$4,951,356       | \$5,544,000                | \$401,902  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 163                | 599,556           | 489,000                    | 27,806     | \$82,750                          | \$1,655               | \$1,655         | 0.276                            |  |
| \$4,000-\$5,000.....                             | 1,229              | 5,509,309         | 4,752,000                  | 237,209    | 520,100                           | 10,402                | 10,402          | .189                             |  |
| \$5,000-\$6,000.....                             | 917                | 4,979,398         | 3,570,000                  | 489,798    | 919,600                           | 18,392                | 18,392          | .369                             |  |
| \$6,000-\$7,000.....                             | 570                | 3,690,803         | 2,207,000                  | 509,653    | 974,150                           | 19,483                | 19,483          | .528                             |  |
| \$7,000-\$8,000.....                             | 410                | 3,036,800         | 1,593,000                  | 530,250    | 913,550                           | 18,271                | 18,271          | .602                             |  |
| \$8,000-\$9,000.....                             | 341                | 2,890,055         | 1,323,000                  | 615,205    | 951,850                           | 19,037                | 19,037          | .659                             |  |
| \$9,000-\$10,000.....                            | 288                | 2,728,721         | 1,117,000                  | 610,721    | 1,001,000                         | 20,020                | 20,020          | .734                             |  |
| \$10,000-\$15,000.....                           | 688                | 8,313,431         | 2,657,000                  | 2,647,181  | 3,009,250                         | 60,185                | 60,185          | .724                             |  |
| \$15,000-\$20,000.....                           | 333                | 5,723,336         | 1,286,000                  | 2,299,236  | 2,138,100                         | 42,762                | 42,762          | .747                             |  |
| \$20,000-\$25,000.....                           | 160                | 3,559,603         | 620,000                    | 1,381,203  | 1,558,400                         | 31,168                | \$3,686         | 34,854                           | .979   |
| \$25,000-\$30,000.....                           | 108                | 2,960,010         | 416,000                    | 1,533,960  | 1,010,050                         | 20,201                | 7,977           | 28,178                           | .952   |
| \$30,000-\$40,000.....                           | 108                | 3,736,556         | 415,000                    | 1,969,806  | 1,351,750                         | 27,035                | 17,652          | 44,687                           | 1.196  |
| \$40,000-\$50,000.....                           | 48                 | 2,127,935         | 190,000                    | 1,102,185  | 835,750                           | 16,715                | 13,722          | 30,437                           | 1.430  |
| \$50,000-\$60,000.....                           | 35                 | 1,924,855         | 138,000                    | 1,120,055  | 666,800                           | 13,336                | 16,982          | 30,318                           | 1.575  |
| \$60,000-\$70,000.....                           | 36                 | 2,321,892         | 140,000                    | 1,113,192  | 1,068,700                         | 21,374                | 26,046          | 47,420                           | 2.042  |
| \$70,000-\$80,000.....                           | 16                 | 1,209,497         | 63,000                     | 640,747    | 525,750                           | 10,515                | 16,516          | 27,031                           | 2.235  |
| \$80,000-\$90,000.....                           | 11                 | 945,558           | 43,000                     | 422,258    | 480,300                           | 9,606                 | 15,477          | 25,083                           | 2.653  |
| \$90,000-\$100,000.....                          | 8                  | 756,416           | 31,000                     | 437,116    | 288,300                           | 5,766                 | 20,496          | 26,262                           | 3.472  |
| \$100,000-\$150,000.....                         | 25                 | 3,014,880         | 98,000                     | 2,301,780  | 615,100                           | 12,302                | 75,019          | 87,321                           | 2.896  |
| \$150,000-\$200,000.....                         | 16                 | 2,753,152         | 64,000                     | 1,834,302  | 854,850                           | 17,097                | 92,643          | 109,740                          | 3.986  |
| \$200,000-\$250,000.....                         | 14                 | 3,064,696         | 56,000                     | 1,211,396  | 1,797,300                         | 35,946                | 122,044         | 157,990                          | 5.155  |
| \$250,000-\$300,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.377  |
| \$300,000-\$400,000.....                         | 3                  | 1,027,625         | 11,000                     | 151,975    | 864,650                           | 17,293                | 56,043          | 73,336                           | 7.136  |
| \$400,000-\$500,000.....                         | 3                  | 1,351,210         | 12,000                     | 899,460    | 439,750                           | 8,795                 | 85,383          | 94,178                           | 6.969  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 10.211   |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,461,033         | 8,000                      | 340,983    | 1,112,050                         | 22,241                | 116,678         | 138,919                          |  |
| Total.....                                       | 6,940              | 74,637,683        | 26,843,000                 | 24,809,379 | 23,979,850                        | 479,597               | 686,364         | 1,165,961                        | 1.562  |
| Women making separate returns from husbands..... | 64                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 7,004              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES;** showing for each class the number of returns, net income, and total tax—Continued.

## IOWA.

| Income class.                                   | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|---|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|   |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....              | 2,199              | \$7,730,468       | \$8,723,000                | \$429,416  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                            | 175                | 676,809           | 525,000                    | 56,109     | \$95,700                          | \$1,914               |                 | \$1,914                          | 0.283  |
| \$4,000-\$5,000.....                            | 1,766              | 7,902,609         | 6,877,000                  | 301,209    | 724,400                           | 14,488                |                 | 14,488                           | .183   |
| \$5,000-\$6,000.....                            | 1,094              | 5,954,491         | 4,268,000                  | 506,741    | 1,179,750                         | 23,595                |                 | 23,595                           | .396   |
| \$6,000-\$7,000.....                            | 727                | 4,698,578         | 2,831,000                  | 564,678    | 1,302,900                         | 26,058                |                 | 26,058                           | .555   |
| \$7,000-\$8,000.....                            | 504                | 3,767,065         | 1,952,000                  | 623,665    | 1,191,400                         | 23,828                |                 | 23,828                           | .633   |
| \$8,000-\$9,000.....                            | 350                | 2,972,821         | 1,375,000                  | 575,871    | 1,021,950                         | 20,439                |                 | 20,439                           | .688   |
| \$9,000-\$10,000.....                           | 273                | 2,555,326         | 1,059,000                  | 495,926    | 1,030,400                         | 20,608                |                 | 20,608                           | .797   |
| \$10,000-\$15,000.....                          | 670                | 8,086,355         | 2,610,000                  | 2,385,955  | 3,090,400                         | 61,808                |                 | 61,808                           | .764   |
| \$15,000-\$20,000.....                          | 269                | 4,590,591         | 1,051,000                  | 1,694,491  | 1,845,100                         | 36,902                |                 | 36,902                           | .804   |
| \$20,000-\$25,000.....                          | 125                | 2,839,164         | 482,000                    | 1,202,614  | 1,154,550                         | 23,091                | \$3,119         | 26,210                           | .923   |
| \$25,000-\$30,000.....                          | 77                 | 2,118,869         | 302,000                    | 1,027,769  | 789,100                           | 15,782                | 5,192           | 20,974                           | .990   |
| \$30,000-\$40,000.....                          | 101                | 3,429,254         | 390,000                    | 1,803,204  | 1,236,050                         | 24,721                | 13,005          | 37,726                           | 1.100  |
| \$40,000-\$50,000.....                          | 34                 | 1,503,618         | 129,000                    | 823,668    | 550,950                           | 11,019                | 9,435           | 20,454                           | 1.360  |
| \$50,000-\$60,000.....                          | 26                 | 1,437,298         | 100,000                    | 810,448    | 526,850                           | 10,537                | 12,211          | 22,748                           | 1.583  |
| \$60,000-\$70,000.....                          | 12                 | 770,520           | 47,000                     | 474,870    | 248,650                           | 4,973                 | 8,565           | 13,538                           | 1.757  |
| \$70,000-\$80,000.....                          | 7                  | 516,447           | 27,000                     | 213,097    | 276,350                           | 5,527                 | 6,468           | 11,995                           | 2.323  |
| \$80,000-\$90,000.....                          | 11                 | 890,508           | 42,000                     | 556,258    | 292,250                           | 5,845                 | 13,966          | 19,811                           | 2.225  |
| \$90,000-\$100,000.....                         | 4                  | 384,885           | 15,000                     | 317,035    | 52,850                            | 1,057                 | 7,396           | 8,453                            | 2.196  |
| \$100,000-\$150,000.....                        | 10                 | 1,243,317         | 38,000                     | 625,367    | 579,950                           | 11,599                | 28,562          | 40,161                           | 3.230  |
| \$150,000-\$200,000.....                        | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.283  |
| \$200,000-\$250,000.....                        | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.565  |
| \$250,000-\$300,000.....                        | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.833  |
| \$300,000-\$400,000.....                        | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.521  |
| \$400,000-\$500,000.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                      |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                    |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....              |                    | 1,505,881         | 24,000                     | 1,006,081  | 475,800                           | 9,516                 | 57,619          | 67,135                           |  |
| Total.....                                      | 8,440              | 65,604,874        | 32,867,000                 | 16,494,472 | 17,665,350                        | 353,307               | 165,538         | 518,845                          | .791   |
| Women making separate returns from husbands.... | 57                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                | 8,497              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

KANSAS.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 935                | \$3,297,452       | \$3,717,000                | \$219,345        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 88                 | 311,242           | 264,000                    | 18,942           | \$28,300                          | \$566                 | \$566            | 0.182                            |  |
| \$4,000-\$5,000.....                             | 816                | 3,658,028         | 3,175,000                  | 135,178          | 347,850                           | 6,957                 | 6,957            | .190                             |  |
| \$5,000-\$6,000.....                             | 563                | 3,068,163         | 2,200,000                  | 246,863          | 621,300                           | 12,426                | 12,426           | .405                             |  |
| \$6,000-\$7,000.....                             | 379                | 2,452,026         | 1,482,000                  | 234,276          | 735,750                           | 14,715                | 14,715           | .600                             |  |
| \$7,000-\$8,000.....                             | 304                | 2,261,730         | 1,192,000                  | 287,780          | 781,950                           | 15,639                | 15,639           | .691                             |  |
| \$8,000-\$9,000.....                             | 196                | 1,669,978         | 764,000                    | 277,178          | 628,800                           | 12,576                | 12,576           | .753                             |  |
| \$9,000-\$10,000.....                            | 145                | 1,371,699         | 563,000                    | 234,699          | 574,000                           | 11,480                | 11,480           | .837                             |  |
| \$10,000-\$15,000.....                           | 408                | 4,952,838         | 1,580,000                  | 1,181,488        | 2,191,350                         | 43,827                | 43,827           | .885                             |  |
| \$15,000-\$20,000.....                           | 160                | 2,710,548         | 625,000                    | 687,048          | 1,398,500                         | 27,970                | 27,970           | 1.032                            |  |
| \$20,000-\$25,000.....                           | 94                 | 2,106,240         | 369,000                    | 583,890          | 1,153,350                         | 23,067                | 82,340           | 25,407                           | 1.206  |
| \$25,000-\$30,000.....                           | 44                 | 1,193,483         | 175,000                    | 486,583          | 531,900                           | 10,638                | 3,058            | 13,696                           | 1.148  |
| \$30,000-\$40,000.....                           | 58                 | 2,018,796         | 226,000                    | 572,596          | 1,220,200                         | 24,404                | 8,685            | 33,089                           | 1.639  |
| \$40,000-\$50,000.....                           | 28                 | 1,275,035         | 109,000                    | 392,285          | 773,750                           | 15,475                | 8,685            | 24,160                           | 1.895  |
| \$50,000-\$60,000.....                           | 12                 | 671,153           | 47,000                     | 211,803          | 412,350                           | 8,247                 | 6,266            | 14,513                           | 2.162  |
| \$60,000-\$70,000.....                           | 9                  | 568,650           | 34,000                     | 197,750          | 336,900                           | 6,738                 | 6,259            | 12,997                           | 2.286  |
| \$70,000-\$80,000.....                           | 7                  | 535,634           | 28,000                     | 134,484          | 373,150                           | 7,463                 | 7,413            | 14,876                           | 2.777  |
| \$80,000-\$90,000.....                           | 8                  | 666,035           | 32,000                     | 321,835          | 312,200                           | 6,244                 | 10,642           | 16,886                           | 2.535  |
| \$90,000-\$100,000.....                          | 6                  | 567,171           | 24,000                     | 94,071           | 449,100                           | 8,982                 | 10,112           | 19,094                           | 3.367  |
| \$100,000-\$150,000.....                         | 11                 | 1,329,943         | 41,000                     | 543,943          | 745,000                           | 14,900                | 33,497           | 48,397                           | 3.639  |
| \$150,000-\$200,000.....                         | 4                  | 687,337           | 16,000                     | 43,587           | 627,750                           | 12,555                | 23,239           | 35,794                           | 5.208  |
| \$200,000-\$250,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 5.140  |
| \$250,000-\$300,000.....                         | 5                  | 1,304,320         | 20,000                     | 69,920           | 1,214,400                         | 24,288                | 59,314           | 83,602                           | 6.410  |
| \$300,000-\$400,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 8.623  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| 5,000,000 and over.....                          |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 960,964           | 12,000                     | 21,614           | 927,350                           | 18,547                | 48,729           | 67,276                           |  |
| Total.....                                       | 4,283              | 39,638,465        | 16,695,000                 | 7,197,158        | 16,385,200                        | 327,704               | 228,239          | 555,943                          | 1.402  |
| Women making separate returns from husbands..... | 7                  |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 4,290              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## KENTUCKY.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 743                | \$2,601,008       | \$2,914,000                | \$292,157        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 95                 | 353,868           | 285,000                    | 22,418           | \$46,450                          | \$929                 | \$929            | 0.263                            |  |
| \$4,000-\$5,000.....                             | 681                | 3,049,665         | 2,618,000                  | 166,015          | 265,650                           | 5,313                 | 5,313            | .174                             |  |
| \$5,000-\$6,000.....                             | 485                | 2,651,566         | 1,854,000                  | 306,416          | 491,150                           | 9,823                 | 9,823            | .370                             |  |
| \$6,000-\$7,000.....                             | 336                | 2,173,073         | 1,292,000                  | 356,123          | 524,950                           | 10,499                | 10,499           | .483                             |  |
| \$7,000-\$8,000.....                             | 236                | 1,763,280         | 899,000                    | 366,280          | 498,000                           | 9,960                 | 9,960            | .565                             |  |
| \$8,000-\$9,000.....                             | 180                | 1,528,079         | 680,000                    | 367,529          | 480,550                           | 9,611                 | 9,611            | .629                             |  |
| \$9,000-\$10,000.....                            | 142                | 1,355,157         | 550,000                    | 373,307          | 431,850                           | 8,637                 | 8,637            | .637                             |  |
| \$10,000-\$15,000.....                           | 410                | 4,986,693         | 1,577,000                  | 1,583,243        | 1,826,450                         | 36,529                | 36,529           | .733                             |  |
| \$15,000-\$20,000.....                           | 197                | 3,378,796         | 755,000                    | 1,216,846        | 1,406,950                         | 28,139                | 28,139           | .833                             |  |
| \$20,000-\$25,000.....                           | 117                | 2,626,985         | 450,000                    | 1,363,685        | 813,300                           | 16,266                | \$2,383          | 18,649                           | .710   |
| \$25,000-\$30,000.....                           | 45                 | 1,217,240         | 168,000                    | 651,890          | 397,350                           | 7,947                 | 2,857            | 10,804                           | .888   |
| \$30,000-\$40,000.....                           | 61                 | 2,120,443         | 239,000                    | 1,055,943        | 825,500                           | 16,510                | 8,591            | 25,101                           | 1.184  |
| \$40,000-\$50,000.....                           | 41                 | 1,782,994         | 155,000                    | 1,012,444        | 615,550                           | 12,311                | 10,883           | 23,194                           | 1.301  |
| \$50,000-\$60,000.....                           | 23                 | 1,242,404         | 87,000                     | 600,004          | 555,400                           | 11,108                | 11,443           | 22,551                           | 1.815  |
| \$60,000-\$70,000.....                           | 14                 | 916,134           | 54,000                     | 684,634          | 177,500                           | 3,550                 | 10,098           | 13,648                           | 1.490  |
| \$70,000-\$80,000.....                           | 16                 | 1,192,633         | 61,000                     | 639,583          | 492,050                           | 9,841                 | 16,438           | 26,279                           | 2.203  |
| \$80,000-\$90,000.....                           | 4                  | 342,567           | 15,000                     | 153,867          | 173,700                           | 3,474                 | 5,703            | 9,177                            | 2.679  |
| \$90,000-\$100,000.....                          | 5                  | 467,679           | 20,000                     | 277,079          | 170,600                           | 3,412                 | 8,708            | 12,120                           | 2.592  |
| \$100,000-\$150,000.....                         | 14                 | 1,737,554         | 54,000                     | 1,137,754        | 545,800                           | 10,916                | 41,366           | 52,282                           | 3.009  |
| \$150,000-\$200,000.....                         | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) |                                   |                       | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 3.443  |
| \$200,000-\$250,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 5.556  |
| \$300,000-\$400,000.....                         | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 5.125  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-1,000,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     | 1                  | ( <sup>2</sup> )  |                            | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      |                  | ( <sup>2</sup> )                 | 1.996  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,019,158         | 16,000                     | 722,008          | 281,150                           | 5,623                 | 45,629           | 51,252                           |  |
| Total.....                                       | 3,850              | 38,506,976        | 14,743,000                 | 13,349,225       | 11,019,900                        | 220,398               | 164,099          | 384,497                          | .998   |
| Women making separate returns from husbands..... | 37                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 3,887              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

LOUISIANA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 88                 | \$3,083,100       | \$2,493,000                | \$244,921  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 147                | 513,687           | 420,000                    | 23,285     | 867,100                           | \$1,348               |                 | 81,348                           | \$0.272  |
| \$4,000-\$5,000.....                             | 672                | 3,004,430         | 2,591,000                  | 118,480    | 294,950                           | 5,899                 |                 | 5,899                            | .196   |
| \$5,000-\$6,000.....                             | 552                | 3,038,107         | 2,126,000                  | 228,455    | 683,650                           | 13,673                |                 | 13,673                           | .450   |
| \$6,000-\$7,000.....                             | 385                | 2,505,809         | 1,504,000                  | 245,679    | 756,150                           | 15,123                |                 | 15,123                           | .604   |
| \$7,000-\$8,000.....                             | 291                | 1,970,970         | 998,000                    | 237,120    | 685,850                           | 13,717                |                 | 13,717                           | .703   |
| \$8,000-\$9,000.....                             | 212                | 1,892,987         | 826,000                    | 305,888    | 671,100                           | 13,422                |                 | 13,422                           | .744   |
| \$9,000-\$10,000.....                            | 161                | 1,530,272         | 618,000                    | 299,772    | 612,500                           | 12,259                |                 | 12,259                           | .801   |
| \$10,000-\$15,000.....                           | 477                | 5,891,780         | 1,828,000                  | 1,155,680  | 2,818,100                         | 56,362                |                 | 56,362                           | .971   |
| \$15,000-\$20,000.....                           | 247                | 4,248,177         | 976,000                    | 976,157    | 2,322,000                         | 46,449                |                 | 46,449                           | 1.093  |
| \$20,000-\$25,000.....                           | 134                | 3,601,994         | 521,000                    | 814,574    | 1,666,350                         | 33,327                |                 | \$3,072                          | 1.212  |
| \$25,000-\$30,000.....                           | 77                 | 2,087,975         | 297,000                    | 721,685    | 1,069,300                         | 21,288                | 5,481           |                                  | 1.287  |
| \$30,000-\$40,000.....                           | 99                 | 3,479,950         | 377,000                    | 1,289,000  | 1,803,950                         | 36,079                | 14,627          |                                  | 1.422  |
| \$40,000-\$50,000.....                           | 57                 | 2,434,790         | 214,000                    | 766,049    | 1,454,750                         | 29,095                | 15,072          |                                  | 1.814  |
| \$50,000-\$60,000.....                           | 31                 | 1,666,242         | 120,000                    | 541,042    | 1,005,200                         | 20,104                | 14,241          |                                  | 2.061  |
| \$60,000-\$70,000.....                           | 33                 | 2,130,841         | 125,000                    | 608,091    | 1,337,750                         | 26,755                | 24,319          |                                  | 2.397  |
| \$70,000-\$80,000.....                           | 14                 | 1,034,609         | 51,000                     | 593,069    | 477,600                           | 9,552                 | 14,238          |                                  | 2.299  |
| \$80,000-\$90,000.....                           | 9                  | 778,536           | 34,000                     | 315,636    | 428,900                           | 8,578                 | 13,032          |                                  | 2.776  |
| \$90,000-\$100,000.....                          | 9                  | 830,916           | 34,000                     | 295,816    | 531,100                           | 10,622                | 15,704          |                                  | 3.058  |
| \$100,000-\$150,000.....                         | 22                 | 2,604,636         | 81,000                     | 892,086    | 1,628,550                         | 32,571                | 61,182          |                                  | 3.599  |
| \$150,000-\$200,000.....                         | 10                 | 1,716,819         | 38,000                     | 606,699    | 1,072,150                         | 21,443                | 58,008          |                                  | 4.028  |
| \$200,000-\$250,000.....                         | 5                  | 1,055,941         | 18,000                     | 698,041    | 339,900                           | 6,798                 | 11,416          |                                  | 4.566  |
| \$250,000-\$300,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (?)             | (?)                              | 5.970  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (-)                              | 7.768  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 952,210           | 11,000                     | 254,910    | 686,300                           | 13,726                | 50,018          | 63,744                           |  |
| Total.....                                       | 4,494              | 51,271,633        | 17,281,000                 | 12,231,954 | 22,413,500                        | 448,270               | 330,423         | 778,693                          | 1.519  |
| Women making separate returns from husbands..... | 23                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 4,517              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable: specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## MAINE.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 499                | \$1,755,284       | \$1,934,000                | \$238,671  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 67                 | 245,067           | 261,000                    | 7,967      | 836,100                           | 8722                  |                 | 8722                             | 0.295  |
| \$4,000-\$5,000.....                             | 480                | 2,143,932         | 1,838,000                  | 120,432    | 185,500                           | 3,710                 |                 | 3,710                            | .173   |
| \$5,000-\$6,000.....                             | 370                | 2,635,147         | 1,423,900                  | 83,947     | 528,200                           | 10,564                |                 | 10,564                           | .519   |
| \$6,000-\$7,000.....                             | 243                | 1,593,793         | 922,000                    | 287,843    | 353,950                           | 7,079                 |                 | 7,079                            | .453   |
| \$7,000-\$8,000.....                             | 193                | 1,452,622         | 729,000                    | 274,172    | 449,450                           | 8,989                 |                 | 8,989                            | .619   |
| \$8,000-\$9,000.....                             | 112                | 954,391           | 424,000                    | 228,641    | 301,750                           | 6,035                 |                 | 6,035                            | .632   |
| \$9,000-\$10,000.....                            | 102                | 969,072           | 386,000                    | 211,772    | 371,300                           | 7,426                 |                 | 7,426                            | .766   |
| \$10,000-\$15,000.....                           | 296                | 3,604,156         | 1,108,000                  | 1,179,406  | 1,316,750                         | 26,335                |                 | 26,335                           | .731   |
| \$15,000-\$20,000.....                           | 125                | 2,171,475         | 470,000                    | 800,275    | 901,200                           | 18,024                |                 | 18,024                           | .830   |
| \$20,000-\$25,000.....                           | 93                 | 2,095,824         | 348,000                    | 798,824    | 949,000                           | 18,980                | 81,937          | 20,917                           | .998   |
| \$25,000-\$30,000.....                           | 46                 | 1,251,211         | 177,000                    | 544,261    | 529,950                           | 10,599                | 2,812           | 13,411                           | 1.072  |
| \$30,000-\$40,000.....                           | 53                 | 1,854,175         | 207,000                    | 909,775    | 737,300                           | 14,718                | 6,900           | 21,618                           | 1.168  |
| \$40,000-\$50,000.....                           | 29                 | 1,312,660         | 105,110                    | 640,110    | 567,550                           | 11,351                | 7,767           | 19,118                           | 1.456  |
| \$50,000-\$60,000.....                           | 21                 | 1,147,089         | 83,000                     | 513,389    | 550,700                           | 11,014                | 9,333           | 20,347                           | 1.774  |
| \$60,000-\$70,000.....                           | 12                 | 897,480           | 15,000                     | 458,130    | 244,350                           | 1,887                 | 7,130           | 12,017                           | 1.608  |
| \$70,000-\$80,000.....                           | 12                 | 897,671           | 45,000                     | 593,221    | 259,450                           | 5,189                 | 11,793          | 16,982                           | 1.892  |
| \$80,000-\$90,000.....                           | 5                  | 410,905           | 20,000                     | 193,055    | 197,850                           | 3,957                 | 5,358           | 9,315                            | 2.267  |
| \$90,000-\$100,000.....                          | 3                  | 289,327           | 10,000                     | 221,027    | 58,300                            | 1,166                 | 5,558           | 6,724                            | 2.324  |
| \$100,000-\$150,000.....                         | 15                 | 1,781,401         | 53,000                     | 1,009,351  | 719,050                           | 14,381                | 13,912          | 58,293                           | 3.272  |
| \$150,000-\$200,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.582  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.129  |
| \$250,000-\$300,000.....                         | 3                  | 850,303           | 11,000                     | 628,853    | 210,450                           | 1,209                 | 35,640          | 39,849                           | 4.686  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        |                                   |                       | (2)             | (2)                              | 5.226  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 902,960           | 16,000                     | 626,760    | 260,200                           | 5,204                 | 38,658          | 43,862                           |  |
| Total.....                                       | 2,783              | 30,435,945        | 10,555,000                 | 10,569,882 | 9,728,450                         | 194,569               | 176,798         | 371,367                          | 1.220  |
| Women making separate returns from husbands..... | 40                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 2,823              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

**MARYLAND.**

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,447              | \$5,068,822       | \$5,627,000                | \$651,396        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 276                | 947,129           | 828,000                    | 18,279           | \$100,850                         | \$2,017               | \$2,017          | 0.213                            |  |
| \$4,000-\$5,000.....                             | 1,562              | 6,999,118         | 5,879,000                  | 364,418          | 755,700                           | 15,114                | 15,114           | .216                             |  |
| \$5,000-\$6,000.....                             | 1,188              | 6,531,134         | 4,708,000                  | 644,884          | 1,378,250                         | 27,565                | 27,565           | .422                             |  |
| \$6,000-\$7,000.....                             | 852                | 5,503,300         | 3,238,000                  | 677,159          | 1,594,150                         | 31,883                | 31,883           | .579                             |  |
| \$7,000-\$8,000.....                             | 632                | 4,738,696         | 2,305,000                  | 775,796          | 1,567,500                         | 31,358                | 31,358           | .662                             |  |
| \$8,000-\$9,000.....                             | 486                | 4,118,337         | 1,843,000                  | 701,637          | 1,573,400                         | 31,468                | 31,468           | .764                             |  |
| \$9,000-\$10,000.....                            | 336                | 3,191,773         | 1,271,000                  | 351,873          | 1,568,500                         | 31,378                | 31,378           | .983                             |  |
| \$10,000-\$15,000.....                           | 1,023              | 12,573,155        | 3,853,000                  | 3,014,455        | 5,705,700                         | 114,114               | 114,114          | .908                             |  |
| \$15,000-\$20,000.....                           | 511                | 8,818,855         | 1,922,000                  | 2,386,305        | 4,510,550                         | 90,211                | 90,211           | 1.023                            |  |
| \$20,000-\$25,000.....                           | 318                | 7,879,037         | 1,321,000                  | 2,052,747        | 4,505,300                         | 90,107                | \$7,220          | 97,327                           | 1.235  |
| \$25,000-\$30,000.....                           | 193                | 5,305,054         | 727,000                    | 1,731,004        | 2,848,050                         | 56,961                | 13,152           | 70,113                           | 1.321  |
| \$30,000-\$40,000.....                           | 217                | 7,553,513         | 825,000                    | 2,506,163        | 4,162,350                         | 83,247                | 29,662           | 112,909                          | 1.495  |
| \$40,000-\$50,000.....                           | 123                | 5,449,498         | 475,000                    | 1,854,248        | 3,120,250                         | 62,405                | 32,196           | 94,601                           | 1.736  |
| \$50,000-\$60,000.....                           | 91                 | 4,961,949         | 348,000                    | 1,845,949        | 2,771,000                         | 55,420                | 41,762           | 97,182                           | 1.957  |
| \$60,000-\$70,000.....                           | 55                 | 3,497,453         | 212,000                    | 1,203,653        | 2,078,800                         | 41,576                | 50,115           | 91,691                           | 2.622  |
| \$70,000-\$80,000.....                           | 35                 | 2,618,350         | 132,000                    | 963,000          | 1,523,300                         | 30,466                | 34,440           | 64,906                           | 2.479  |
| \$80,000-\$90,000.....                           | 32                 | 2,692,510         | 125,000                    | 1,120,360        | 1,447,150                         | 28,943                | 39,000           | 68,033                           | 2.527  |
| \$90,000-\$100,000.....                          | 22                 | 2,047,183         | 84,000                     | 744,833          | 1,268,350                         | 25,367                | 38,867           | 64,234                           | 3.063  |
| \$100,000-\$150,000.....                         | 36                 | 4,280,242         | 137,000                    | 1,614,242        | 2,529,000                         | 50,580                | 102,181          | 152,761                          | 3.569  |
| \$150,000-\$200,000.....                         | 26                 | 4,469,086         | 101,000                    | 2,020,486        | 2,347,600                         | 46,952                | 142,872          | 189,824                          | 4.247  |
| \$200,000-\$250,000.....                         | 9                  | 2,159,076         | 33,000                     | 1,155,476        | 970,600                           | 19,412                | 84,578           | 103,990                          | 4.816  |
| \$250,000-\$300,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 6.133  |
| \$300,000-\$400,000.....                         | 6                  | 2,123,001         | 24,000                     | 1,098,451        | 1,000,550                         | 20,011                | 110,528          | 130,539                          | 6.149  |
| \$400,000-\$500,000.....                         | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 7.088  |
| \$500,000-\$1,000,000.....                       | 4                  | 2,545,777         | 15,000                     | 794,977          | 1,735,800                         | 34,716                | 182,065          | 216,781                          | 8.515  |
| \$1,000,000-\$1,500,000.....                     | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.979   |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 4,876,897         | 21,000                     | 1,659,247        | 3,196,650                         | 63,933                | 411,591          | 495,524                          |  |
| Total.....                                       | 9,516              | 121,003,054       | 35,944,000                 | 32,014,428       | 54,260,200                        | 1,085,204             | 1,320,319        | 2,405,523                        | 1.988  |
| Women making separate returns from husbands..... | 158                |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 9,674              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## MASSACHUSETTS.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 5,533              | \$19,249,600      | \$21,440,000               | \$2,113,545 |                                   |                       |                 |                                  |  |
| \$4,000-\$5,000.....                             | 796                | 2,980,033         | 2,388,000                  | 205,633     | 386,400                           | 87,728                |                 | \$7,728                          | 0.259  |
| \$5,000-\$6,000.....                             | 4,998              | 22,433,147        | 18,910,000                 | 1,568,647   | 1,954,500                         | 39,060                |                 | 39,060                           | .174   |
| \$6,000-\$7,000.....                             | 3,560              | 19,538,159        | 13,431,000                 | 1,411,659   | 4,695,500                         | 93,910                |                 | 93,910                           | .481   |
| \$7,000-\$8,000.....                             | 2,509              | 16,414,541        | 9,497,000                  | 2,742,611   | 4,174,500                         | 83,498                |                 | 83,498                           | .508   |
| \$8,000-\$9,000.....                             | 1,872              | 14,172,348        | 7,131,000                  | 2,459,748   | 4,581,600                         | 91,632                |                 | 91,632                           | .647   |
| \$9,000-\$10,000.....                            | 1,415              | 12,017,812        | 5,331,000                  | 2,280,762   | 4,406,000                         | 88,121                |                 | 88,121                           | .733   |
| \$10,000-\$11,000.....                           | 1,159              | 11,038,578        | 4,373,000                  | 2,670,578   | 3,995,000                         | 79,500                |                 | 79,500                           | .724   |
| \$11,000-\$12,000.....                           | 3,439              | 42,037,797        | 12,954,000                 | 12,251,647  | 16,882,150                        | 337,843               |                 | 337,843                          | .803   |
| \$12,000-\$20,000.....                           | 1,680              | 23,354,302        | 6,300,000                  | 10,841,072  | 11,913,200                        | 238,265               |                 | 238,265                          | .820   |
| \$20,000-\$25,000.....                           | 1,001              | 22,403,500        | 3,761,000                  | 8,558,856   | 10,084,000                        | 201,681               | \$19,432        | 221,113                          | .987   |
| \$25,000-\$30,000.....                           | 666                | 18,318,405        | 2,511,000                  | 7,857,752   | 7,949,600                         | 158,963               | 43,370          | 202,333                          | 1.105  |
| \$30,000-\$40,000.....                           | 815                | 28,655,528        | 3,018,000                  | 12,726,778  | 12,880,970                        | 257,619               | 108,277         | 365,896                          | 1.277  |
| \$40,000-\$50,000.....                           | 474                | 21,334,041        | 1,779,000                  | 10,003,745  | 9,551,300                         | 191,026               | 125,500         | 316,526                          | 1.484  |
| \$50,000-\$60,000.....                           | 326                | 17,627,730        | 1,227,000                  | 7,803,135   | 8,847,000                         | 176,952               | 149,315         | 326,267                          | 1.820  |
| \$60,000-\$70,000.....                           | 232                | 15,226,032        | 854,000                    | 7,581,862   | 6,790,200                         | 135,804               | 162,235         | 298,039                          | 1.957  |
| \$70,000-\$80,000.....                           | 169                | 12,622,255        | 637,000                    | 5,157,655   | 6,827,000                         | 135,552               | 165,253         | 300,805                          | 2.391  |
| \$80,000-\$90,000.....                           | 131                | 10,891,700        | 501,000                    | 5,236,266   | 5,151,500                         | 103,030               | 162,968         | 265,998                          | 2.442  |
| \$90,000-\$100,000.....                          | 92                 | 8,781,930         | 347,000                    | 4,550,780   | 3,883,250                         | 77,665                | 149,751         | 227,416                          | 2.550  |
| \$100,000-\$150,000.....                         | 261                | 31,766,844        | 992,000                    | 14,350,794  | 16,424,000                        | 328,481               | 770,340         | 1,098,821                        | 3.459  |
| \$150,000-\$200,000.....                         | 117                | 20,440,048        | 449,000                    | 9,550,019   | 10,401,000                        | 208,020               | 634,096         | 842,116                          | 4.120  |
| \$200,000-\$250,000.....                         | 75                 | 16,728,772        | 250,000                    | 7,655,522   | 8,783,250                         | 175,665               | 641,377         | 817,000                          | 4.884  |
| \$250,000-\$300,000.....                         | 36                 | 9,818,423         | 130,000                    | 5,010,973   | 4,668,450                         | 93,369                | 416,540         | 509,909                          | 5.163  |
| \$300,000-\$400,000.....                         | 41                 | 14,025,443        | 156,000                    | 5,996,143   | 7,873,300                         | 157,466               | 714,358         | 871,824                          | 6.216  |
| \$400,000-\$500,000.....                         | 17                 | 7,440,395         | 67,000                     | 2,795,847   | 4,577,550                         | 91,551                | 434,792         | 526,343                          | 7.074  |
| \$500,000-\$1,000,000.....                       | 32                 | 21,483,148        | 120,000                    | 10,208,598  | 11,154,550                        | 223,091               | 538,439         | 1,761,530                        | 8.199  |
| \$1,000,000-\$1,500,000.....                     | 3                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 9.996  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     | 1                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 13.344   |
| \$5,000,000 and over.....                        |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 7,432,636         | 16,000                     | 681,836     | 6,734,800                         | 134,696               | 744,982         | 879,678                          |  |
| Total.....                                       | 31,470             | 474,292,762       | 118,652,000                | 164,362,307 | 195,582,400                       | 3,911,648             | 6,981,037       | 10,892,685                       | 2.297  |
| Women making separate returns from husbands..... | 821                |                   |                            |             |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 32,291             |                   |                            |             |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

MICHIGAN.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,853              | \$9,570,874       | \$7,343,000                | \$668,457  | 19,001                            | \$2,028               |                 | \$2,028                          | 0.200  |
| \$4,000-\$5,000.....                             | 196                | 699,491           | 588,000                    | 19,001     | \$101,400                         | 13,137                |                 | 13,137                           | .170   |
| \$5,000-\$6,000.....                             | 1,728              | 7,743,689         | 6,705,000                  | 384,839    | 653,850                           | 23,095                |                 | 23,095                           | .388   |
| \$6,000-\$7,000.....                             | 1,375              | 7,481,881         | 5,271,000                  | 751,571    | 1,459,300                         | 33,258                |                 | 33,258                           | .528   |
| \$7,000-\$8,000.....                             | 976                | 6,213,971         | 3,785,000                  | 845,071    | 1,662,900                         | 31,137                |                 | 31,137                           | .579   |
| \$8,000-\$9,000.....                             | 718                | 5,378,688         | 2,773,000                  | 1,018,838  | 1,553,850                         | 39,861                |                 | 39,861                           | .671   |
| \$9,000-\$10,000.....                            | 541                | 4,517,553         | 2,037,000                  | 957,505    | 1,543,050                         | 39,608                |                 | 39,608                           | .700   |
| \$10,000-\$15,000.....                           | 424                | 4,024,523         | 1,649,000                  | 853,123    | 1,519,490                         | 122,149               |                 | 122,149                          | .777   |
| \$15,000-\$20,000.....                           | 1,217              | 15,715,666        | 5,093,000                  | 4,605,216  | 6,107,450                         | 93,799                |                 | 93,799                           | .822   |
| \$20,000-\$25,000.....                           | 660                | 11,412,928        | 2,511,000                  | 4,191,978  | 4,689,950                         | 68,348                | \$7,355         | 75,704                           | .906   |
| \$25,000-\$30,000.....                           | 377                | 8,351,557         | 1,411,000                  | 3,476,167  | 3,417,490                         | 45,011                | 13,677          | 58,688                           | 1.038  |
| \$30,000-\$40,000.....                           | 215                | 5,653,315         | 787,000                    | 2,615,815  | 2,250,530                         | 93,739                | 64,627          | 158,366                          | 1.341  |
| \$40,000-\$50,000.....                           | 332                | 11,803,973        | 1,232,000                  | 5,838,023  | 4,686,959                         | 55,335                | 44,472          | 99,807                           | 1.373  |
| \$50,000-\$60,000.....                           | 164                | 7,343,978         | 639,000                    | 3,897,228  | 2,816,750                         | 46,670                | 44,154          | 90,824                           | 1.764  |
| \$60,000-\$70,000.....                           | 94                 | 5,149,623         | 360,000                    | 2,457,123  | 2,333,500                         | 39,146                | 41,475          | 80,621                           | 2.000  |
| \$70,000-\$80,000.....                           | 62                 | 4,011,024         | 238,000                    | 1,835,724  | 1,957,300                         | 35,182                | 48,700          | 83,942                           | 2.336  |
| \$80,000-\$90,000.....                           | 48                 | 3,513,691         | 185,000                    | 1,648,597  | 1,759,100                         | 22,246                | 43,788          | 66,034                           | 2.356  |
| \$90,000-\$100,000.....                          | 33                 | 2,802,701         | 127,000                    | 1,533,401  | 1,412,300                         | 23,501                | 44,678          | 73,179                           | 2.655  |
| \$100,000-\$150,000.....                         | 29                 | 2,753,412         | 112,000                    | 1,409,362  | 1,175,050                         | 86,105                | 253,979         | 342,184                          | 3.162  |
| \$150,000-\$200,000.....                         | 88                 | 10,820,195        | 345,000                    | 6,139,945  | 4,305,250                         | 53,226                | 253,947         | 307,173                          | 3.855  |
| \$200,000-\$250,000.....                         | 46                 | 7,907,729         | 177,000                    | 5,129,429  | 2,661,300                         | 138,899               | 190,198         | 332,437                          | 4.821  |
| \$250,000-\$300,000.....                         | 17                 | 3,799,667         | 65,000                     | 2,669,717  | 1,064,950                         | 21,299                | 224,132         | 249,975                          | 6.712  |
| \$300,000-\$400,000.....                         | 11                 | 3,050,712         | 42,000                     | 2,276,262  | 732,450                           | 14,649                | 291,716         | 311,510                          | 7.017  |
| \$400,000-\$500,000.....                         | 12                 | 4,417,023         | 48,000                     | 3,076,873  | 1,292,150                         | 19,794                | 291,716         | 311,510                          | 7.017  |
| \$500,000-\$1,000,000.....                       | 5                  | 2,271,700         | 19,000                     | 1,075,150  | 1,177,550                         | 23,551                | 495,925         | 495,925                          | 11.605   |
| \$1,000,000-\$1,500,000.....                     | 7                  | 4,439,519         | 28,000                     | 3,421,819  | 989,700                           | 19,794                | 291,716         | 311,510                          | 7.017  |
| \$1,500,000-\$2,000,000.....                     | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 10.988   |
| \$2,000,000-\$3,000,000.....                     | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 11.605   |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 4,349,949         | 8,000                      | 1,932,239  | 2,409,650                         | 48,193                | 447,732         | 495,925                          |  |
| Total.....                                       | 11,294             | 162,533,104       | 43,662,000                 | 64,870,637 | 55,411,059                        | 1,108,821             | 2,231,861       | 3,340,682                        | 2.055  |
| Women making separate returns from husbands..... | 154                |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 11,448             |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## MINNESOTA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,304              | \$4,578,439       | \$5,153,000                | \$392,604        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 166                | 599,907           | 498,000                    | 18,857           | 883,050                           | \$1,661               | \$1,661          | 0.277                            |  |
| \$4,000-\$5,000.....                             | 1,372              | 6,139,183         | 5,347,000                  | 254,883          | 537,300                           | 10,746                | 10,746           | .175                             |  |
| \$5,000-\$6,000.....                             | 900                | 4,941,608         | 3,595,000                  | 467,258          | 968,350                           | 19,367                | 19,367           | .392                             |  |
| \$6,000-\$7,000.....                             | 652                | 4,223,534         | 2,524,000                  | 607,384          | 1,092,150                         | 21,843                | 21,843           | .517                             |  |
| \$7,000-\$8,000.....                             | 448                | 3,374,424         | 1,755,000                  | 545,174          | 1,074,250                         | 21,485                | 21,485           | .637                             |  |
| \$8,000-\$9,000.....                             | 343                | 2,913,881         | 1,338,000                  | 591,481          | 984,100                           | 19,688                | 19,688           | .676                             |  |
| \$9,000-\$10,000.....                            | 272                | 2,588,137         | 1,050,000                  | 639,537          | 901,600                           | 18,032                | 18,032           | .697                             |  |
| \$10,000-\$15,000.....                           | 743                | 9,067,926         | 2,895,000                  | 2,639,826        | 3,542,100                         | 70,842                | 70,842           | .781                             |  |
| \$15,000-\$20,000.....                           | 372                | 6,444,129         | 1,439,000                  | 2,385,479        | 2,619,650                         | 52,393                | 52,393           | .813                             |  |
| \$20,000-\$25,000.....                           | 214                | 4,785,234         | 832,000                    | 1,987,764        | 1,965,500                         | 39,310                | \$4,317          | 43,627                           | .912   |
| \$25,000-\$30,000.....                           | 116                | 3,168,601         | 450,000                    | 1,419,651        | 1,298,950                         | 25,979                | 7,947            | 33,926                           | 1.071  |
| \$30,000-\$40,000.....                           | 153                | 5,291,606         | 587,000                    | 2,389,353        | 2,225,250                         | 44,505                | 19,377           | 63,882                           | 1.228  |
| \$40,000-\$50,000.....                           | 98                 | 4,380,101         | 379,000                    | 2,229,051        | 1,780,150                         | 35,603                | 27,831           | 63,434                           | 1.448  |
| \$50,000-\$60,000.....                           | 71                 | 3,871,899         | 280,000                    | 2,245,449        | 1,343,450                         | 23,929                | 34,007           | 60,936                           | 1.574  |
| \$60,000-\$70,000.....                           | 46                 | 3,000,485         | 183,000                    | 1,890,135        | 927,350                           | 18,547                | 30,018           | 48,565                           | 1.619  |
| \$70,000-\$80,000.....                           | 28                 | 2,147,214         | 107,000                    | 1,155,714        | 884,500                           | 17,690                | 27,624           | 45,314                           | 2.110  |
| \$80,000-\$90,000.....                           | 27                 | 2,383,133         | 104,000                    | 1,598,163        | 681,000                           | 13,620                | 36,926           | 50,546                           | 2.121  |
| \$90,000-\$100,000.....                          | 22                 | 2,035,557         | 87,000                     | 1,232,757        | 743,800                           | 14,876                | 35,713           | 50,589                           | 2.452  |
| \$100,000-\$150,000.....                         | 40                 | 4,852,918         | 153,000                    | 2,809,118        | 1,827,800                         | 35,556                | 112,992          | 149,548                          | 3.082  |
| \$150,000-\$200,000.....                         | 17                 | 3,043,764         | 65,000                     | 1,854,014        | 1,123,750                         | 22,475                | 86,962           | 109,437                          | 3.595  |
| \$200,000-\$250,000.....                         | 9                  | 1,981,728         | 34,000                     | 1,352,728        | 535,000                           | 11,900                | 73,793           | 85,693                           | 4.324  |
| \$250,000-\$300,000.....                         | 5                  | 1,312,701         | 23,000                     | 793,001          | 499,700                           | 9,991                 | 58,406           | 68,400                           | 5.211  |
| \$300,000-\$400,000.....                         | 6                  | 2,035,484         | 23,000                     | 1,171,184        | 901,300                           | 18,026                | 116,594          | 134,620                          | 6.424  |
| \$400,000-\$500,000.....                         | 4                  | 1,741,277         | 15,000                     | 940,527          | 785,750                           | 15,715                | 108,899          | 124,614                          | 7.156  |
| \$500,000-\$1,000,000.....                       | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 7.070  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 9.012  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 2,300,454         | 12,000                     | 1,914,104        | 374,450                           | 7,487                 | 176,607          | 184,094                          |  |
| Total.....                                       | 7,431              | 93,201,384        | 28,840,000                 | 35,565,099       | 29,763,450                        | 595,269               | 958,013          | 1,553,282                        | 1.667  |
| Women making separate returns from husbands..... | 125                |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 7,556              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—(Continued).

## MISSISSIPPI.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 262                | 8912,164          | \$1,040,000                | \$74,110         |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 39                 | 143,544           | 117,000                    | 8,144            | \$18,400                          | \$368                 | \$368            | 0.257                            |  |
| \$4,000-\$5,000.....                             | 201                | 902,727           | 775,000                    | 39,927           | 87,800                            | 1,756                 | 1,756            | .194                             |  |
| \$5,000-\$6,000.....                             | 176                | 963,253           | 681,000                    | 79,353           | 202,900                           | 4,058                 | 4,058            | .421                             |  |
| \$6,000-\$7,000.....                             | 120                | 774,180           | 464,000                    | 84,830           | 225,350                           | 4,507                 | 4,507            | .582                             |  |
| \$7,000-\$8,000.....                             | 70                 | 524,221           | 269,000                    | 61,071           | 194,150                           | 3,883                 | 3,883            | .741                             |  |
| \$8,000-\$9,000.....                             | 75                 | 635,795           | 292,000                    | 99,545           | 244,250                           | 4,885                 | 4,885            | .768                             |  |
| \$9,000-\$10,000.....                            | 59                 | 556,047           | 226,000                    | 72,747           | 257,300                           | 5,146                 | 5,146            | .926                             |  |
| \$10,000-\$15,000.....                           | 176                | 2,159,972         | 681,000                    | 309,822          | 1,169,150                         | 23,383                | 23,383           | 1.083                            |  |
| \$15,000-\$20,000.....                           | 104                | 1,788,354         | 400,000                    | 197,804          | 1,190,550                         | 23,811                | 23,811           | 1.331                            |  |
| \$20,000-\$25,000.....                           | 55                 | 1,211,230         | 214,000                    | 184,080          | 813,150                           | 16,213                | \$1,054          | 17,317                           | 1.429  |
| \$25,000-\$30,000.....                           | 31                 | 852,661           | 121,000                    | 170,711          | 560,950                           | 11,219                | 2,328            | 13,547                           | 1.589  |
| \$30,000-\$40,000.....                           | 27                 | 954,008           | 105,000                    | 192,858          | 656,150                           | 13,123                | 4,101            | 17,224                           | 1.805  |
| \$40,000-\$50,000.....                           | 14                 | 617,191           | 54,000                     | 58,091           | 505,100                           | 10,102                | 3,973            | 14,075                           | 2.281  |
| \$50,000-\$60,000.....                           | 8                  | 431,114           | 30,000                     | 145,664          | 255,450                           | 5,109                 | 3,842            | 8,951                            | 2.076  |
| \$60,000-\$70,000.....                           | 4                  | 213,860           | 14,000                     | 48,910           | 200,950                           | 4,019                 | 3,116            | 7,135                            | 2.704  |
| \$70,000-\$80,000.....                           | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 2.701  |
| \$80,000-\$90,000.....                           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$90,000-\$100,000.....                          | 6                  | 549,969           | 21,000                     | 56,369           | 472,600                           | 9,452                 | 10,199           | 19,651                           | 3.573  |
| \$100,000-\$150,000.....                         | 3                  | 332,856           | 12,000                     | 20,906           | 299,950                           | 5,999                 | 7,643            | 13,642                           | 4.099  |
| \$150,000-\$200,000.....                         | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 5.256  |
| \$200,000-\$250,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 258,650           | 8,000                      | 45,500           | 205,150                           | 4,103                 | 7,612            | 11,715                           |  |
| Total.....                                       | 1,432              | 14,831,796        | 5,524,000                  | 1,950,442        | 7,559,300                         | 151,186               | 43,868           | 195,054                          | 1.315  |
| Women making separate returns from husbands..... | 8                  |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 1,440              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—(Continued.)

## MISSOURI.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 2,549              | \$8,932,922       | \$10,081,900               | \$817,454  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 343                | 1,20,335          | 1,029,000                  | 58,735     | \$172,600                         | \$3,452               | \$3,452         | 0.274                            |  |
| \$4,000-\$5,000.....                             | 2,332              | 10,472,316        | 9,253,000                  | 300,866    | 1,028,450                         | 20,569                | 20,569          | .193                             |  |
| \$5,000-\$6,000.....                             | 1,522              | 8,331,414         | 5,851,000                  | 798,814    | 1,680,550                         | 33,611                | 33,611          | .403                             |  |
| \$6,000-\$7,000.....                             | 999                | 6,453,922         | 3,835,000                  | 887,122    | 1,731,800                         | 34,636                | 34,636          | .537                             |  |
| \$7,000-\$8,000.....                             | 718                | 5,369,221         | 2,793,000                  | 331,821    | 1,644,400                         | 32,888                | 32,888          | .613                             |  |
| \$8,000-\$9,000.....                             | 575                | 4,858,050         | 2,197,000                  | 1,048,600  | 1,612,450                         | 32,249                | 32,249          | .664                             |  |
| \$9,000-\$10,000.....                            | 428                | 4,058,037         | 1,639,000                  | 1,039,087  | 1,379,950                         | 27,599                | 27,599          | .680                             |  |
| \$10,000-\$15,000.....                           | 1,295              | 15,473,067        | 4,959,000                  | 4,731,517  | 5,977,550                         | 119,551               | 119,551         | .713                             |  |
| \$15,000-\$20,000.....                           | 625                | 10,773,856        | 2,405,000                  | 4,259,006  | 4,199,850                         | 82,197                | 82,197          | .713                             |  |
| \$20,000-\$25,000.....                           | 354                | 7,933,099         | 1,348,000                  | 3,390,199  | 3,194,900                         | 63,898                | \$7,508         | 71,406                           | .900   |
| \$25,000-\$31,000.....                           | 224                | 6,118,151         | 858,000                    | 3,005,901  | 2,254,250                         | 45,085                | 14,285          | 59,370                           | .970   |
| \$30,000-\$40,000.....                           | 283                | 9,827,050         | 1,091,000                  | 4,958,150  | 3,777,900                         | 75,558                | 39,029          | 114,587                          | 1.166  |
| \$40,000-\$50,000.....                           | 123                | 5,137,946         | 477,000                    | 2,974,096  | 2,188,850                         | 43,737                | 33,816          | 77,553                           | 1.376  |
| \$50,000-\$60,000.....                           | 89                 | 4,853,406         | 343,000                    | 3,080,506  | 1,432,900                         | 28,658                | 40,929          | 69,587                           | 1.433  |
| \$60,000-\$70,000.....                           | 64                 | 4,209,470         | 246,000                    | 2,198,620  | 1,704,850                         | 35,297                | 44,589          | 79,886                           | 1.898  |
| \$70,000-\$80,000.....                           | 33                 | 2,717,086         | 138,000                    | 1,534,533  | 1,044,550                         | 20,891                | 37,219          | 58,110                           | 2.139  |
| \$80,000-\$90,000.....                           | 29                 | 2,445,135         | 112,000                    | 1,492,585  | 840,550                           | 16,811                | 33,890          | 50,701                           | 2.196  |
| \$90,000-\$100,000.....                          | 19                 | 1,836,824         | 72,000                     | 1,043,724  | 751,100                           | 15,022                | 33,752          | 48,774                           | 2.613  |
| \$100,000-\$150,000.....                         | 54                 | 6,407,132         | 203,000                    | 3,565,132  | 2,633,000                         | 52,720                | 151,553         | 204,273                          | 3.188  |
| \$150,000-\$200,000.....                         | 26                 | 4,400,431         | 102,000                    | 2,967,231  | 1,331,200                         | 21,624                | 137,212         | 158,836                          | 3.723  |
| \$200,000-\$250,000.....                         | 6                  | 1,295,777         | 23,000                     | 661,927    | 610,850                           | 12,217                | 51,642          | 63,859                           | 4.928  |
| \$250,000-\$300,000.....                         | 9                  | 2,429,052         | 35,000                     | 1,633,652  | 757,400                           | 15,148                | 107,329         | 122,477                          | 5.042  |
| \$300,000-\$400,000.....                         | 14                 | 4,951,001         | 54,000                     | 2,236,101  | 2,639,900                         | 52,618                | 244,153         | 316,776                          | 6.398  |
| \$400,000-\$500,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.052  |
| \$500,000-\$1,000,000.....                       | 4                  | 2,217,733         | 16,000                     | 530,083    | 1,721,650                         | 34,433                | 158,773         | 193,206                          | 8.520  |
| \$1,000,000-\$1,500,000.....                     | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 9.282  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped? <sup>2</sup> .....              |                    | 3,324,867         | 14,000                     | 2,367,117  | 943,750                           | 18,875                | 270,296         | 289,171                          | .....  |
| Total.....                                       | 12,787             | 147,069,303       | 49,177,000                 | 52,640,635 | 47,217,200                        | 944,344               | 1,428,983       | 2,373,327                        | 1.614  |
| Women making separate returns from husbands..... | 169                |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 12,956             |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## MONTANA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$1,000 <sup>1</sup> .....               | 233                | \$813,777         | 892,000                    | \$72,044   |                                   |                       |                 |                                  |  |
| \$3,000-\$1,000.....                             | 48                 | 180,431           | 141,000                    | 12,181     | \$21,250                          | \$485                 | \$485           | 0.269                            |  |
| \$4,000-\$5,000.....                             | 239                | 1,294,001         | 1,112,000                  | 30,101     | 151,400                           | 3,048                 | 3,048           | .245                             |  |
| \$5,000-\$6,000.....                             | 239                | 1,301,241         | 920,000                    | 30,723     | 294,700                           | 3,874                 | 3,874           | .450                             |  |
| \$6,000-\$7,000.....                             | 179                | 1,151,241         | 681,000                    | 100,641    | 370,400                           | 7,412                 | 7,412           | .642                             |  |
| \$7,000-\$8,000.....                             | 131                | 987,700           | 503,000                    | 124,210    | 355,550                           | 6,111                 | 6,111           | .720                             |  |
| \$8,000-\$9,000.....                             | 120                | 1,011,252         | 465,000                    | 111,202    | 435,050                           | 8,701                 | 8,701           | .800                             |  |
| \$9,000-\$10,000.....                            | 82                 | 777,144           | 322,000                    | 135,344    | 321,800                           | 6,436                 | 6,436           | .828                             |  |
| \$10,000-\$15,000.....                           | 204                | 2,473,111         | 781,000                    | 478,401    | 1,211,650                         | 24,243                | 24,243          | .980                             |  |
| \$15,000-\$20,000.....                           | 97                 | 1,671,536         | 376,000                    | 466,686    | 828,850                           | 16,577                | 16,577          | .992                             |  |
| \$20,000-\$25,000.....                           | 64                 | 1,417,943         | 253,000                    | 477,843    | 687,100                           | 13,752                | \$1,245         | 11,987                           | 1.057  |
| \$25,000-\$30,000.....                           | 36                 | 991,192           | 158,000                    | 503,692    | 346,500                           | 6,940                 | 2,746           | 9,676                            | 1.973  |
| \$30,000-\$35,000.....                           | 37                 | 1,261,183         | 139,000                    | 42,883     | 697,300                           | 13,946                | 3,433           | 19,379                           | 1.537  |
| \$35,000-\$40,000.....                           | 9                  | 410,687           | 35,000                     | 183,237    | 192,450                           | 3,849                 | 2,789           | 6,638                            | 1.616  |
| \$40,000-\$45,000.....                           | 8                  | 428,994           | 31,000                     | 137,694    | 260,300                           | 5,205                 | 3,679           | 8,885                            | 2.071  |
| \$45,000-\$50,000.....                           | 5                  | 384,202           | 18,000                     | 235,302    | 102,800                           | 2,656                 | 1,143           | 6,199                            | 1.613  |
| \$50,000-\$55,000.....                           | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.244  |
| \$55,000-\$60,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.427  |
| \$60,000-\$100,000.....                          | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.705  |
| \$100,000-\$150,000.....                         | 3                  | 391,587           | 11,000                     | 175,787    | 204,800                           | 4,046                 | 10,579          | 11,675                           | 3.748  |
| \$150,000-\$200,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.615  |
| \$200,000-\$250,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.816  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$350,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.232  |
| \$350,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.224  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 2,510,551         | 40,000                     | 1,496,251  | 974,300                           | 19,186                | 124,656         | 144,142                          | .....  |
| Total.....                                       | 1,795              | 19,467,019        | 6,896,000                  | 5,293,386  | 7,458,900                         | 149,178               | 155,270         | 304,448                          | 1.564  |
| Women making separate returns from husbands..... | 6                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 1,801              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## NEBRASKA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 900                | \$3,177,623       | \$3,576,000                | \$262,841  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 88                 | 238,037           | 264,000                    | 9,197      | \$24,900                          | 8498                  |                 | \$498                            | 0.167  |
| \$4,000-\$5,000.....                             | 791                | 3,539,202         | 3,033,000                  | 114,902    | 331,300                           | 6,686                 |                 | 6,686                            | .189   |
| \$5,000-\$6,000.....                             | 637                | 3,464,596         | 2,494,000                  | 271,596    | 699,000                           | 13,980                |                 | 13,980                           | .404   |
| \$6,000-\$7,000.....                             | 441                | 2,846,692         | 1,727,000                  | 314,592    | 805,100                           | 16,102                |                 | 16,102                           | .566   |
| \$7,000-\$8,000.....                             | 240                | 1,792,091         | 930,000                    | 285,941    | 576,150                           | 11,523                |                 | 11,523                           | .643   |
| \$8,000-\$9,000.....                             | 203                | 1,720,880         | 799,000                    | 264,830    | 657,050                           | 13,114                |                 | 13,114                           | .764   |
| \$9,000-\$10,000.....                            | 154                | 1,457,528         | 593,000                    | 312,778    | 551,750                           | 11,035                |                 | 11,035                           | .757   |
| \$10,000-\$15,000.....                           | 384                | 4,628,662         | 1,493,000                  | 1,231,812  | 1,903,850                         | 38,077                |                 | 38,077                           | .823   |
| \$15,000-\$20,000.....                           | 154                | 2,655,928         | 597,000                    | 967,978    | 1,040,950                         | 21,819                |                 | 21,819                           | .822   |
| \$20,000-\$25,000.....                           | 93                 | 2,066,872         | 355,000                    | 950,072    | 761,800                           | 15,236                | 81,920          | 17,156                           | .830   |
| \$25,000-\$30,000.....                           | 43                 | 1,182,340         | 166,000                    | 455,990    | 50,350                            | 11,207                | 2,683           | 13,890                           | 1.175  |
| \$30,000-\$40,000.....                           | 70                 | 2,395,070         | 269,000                    | 1,015,960  | 1,110,100                         | 22,202                | 9,667           | 31,869                           | 1.331  |
| \$40,000-\$50,000.....                           | 25                 | 1,134,366         | 99,000                     | 567,766    | 467,000                           | 9,352                 | 6,800           | 16,152                           | 1.424  |
| \$50,000-\$70,000.....                           | 13                 | 718,655           | 51,000                     | 346,005    | 320,450                           | 6,409                 | 5,352           | 11,761                           | 1.638  |
| \$70,000-\$80,000.....                           | 3                  | 197,948           | 12,000                     | 120,598    | 65,350                            | 1,307                 | 2,245           | 3,552                            | 1.795  |
| \$80,000-\$90,000.....                           | 9                  | 655,083           | 35,000                     | 449,183    | 170,900                           | 3,418                 | 8,231           | 11,649                           | 1.778  |
| \$90,000-\$100,000.....                          | 3                  | 251,807           | 12,000                     | 114,307    | 125,500                           | 2,510                 | 4,072           | 6,582                            | 2.614  |
| \$100,000-\$150,000.....                         | 4                  | 377,234           | 15,000                     | 215,484    | 146,750                           | 2,935                 | 7,089           | 10,024                           | 2.657  |
| \$150,000-\$200,000.....                         | 8                  | 1,070,496         | 30,000                     | 634,096    | 403,400                           | 8,128                 | 29,225          | 37,353                           | 3.489  |
| \$200,000-\$270,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 4.955  |
| \$270,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 5.948  |
| \$400,000-\$500,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 6.258  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 929,047           | 12,000                     | 686,347    | 230,700                           | 4,614                 | 50,315          | 54,929                           |  |
| Total.....                                       | 4,266              | 36,559,607        | 16,622,000                 | 9,589,875  | 11,008,950                        | 220,179               | 127,599         | 347,778                          | .951   |
| Women making separate returns from husbands..... | 20                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 4,286              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

NEVADA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 69                 | \$242,764         | \$273,000                  | \$6,115          |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 10                 | 34,558            | 30,000                     | 1,008            | \$3,550                           | \$71                  | \$71             | 0.205                            |  |
| \$4,000-\$5,000.....                             | 99                 | 437,882           | 382,000                    | 17,282           | 38,600                            | 772                   | 772              | .176                             |  |
| \$5,000-\$6,000.....                             | 40                 | 217,261           | 156,000                    | 14,161           | 47,100                            | 949                   | 942              | .434                             |  |
| \$6,000-\$7,000.....                             | 34                 | 218,067           | 134,000                    | 7,217            | 76,850                            | 1,577                 | 1,537            | .705                             |  |
| \$7,000-\$8,000.....                             | 22                 | 163,495           | 54,000                     | 21,395           | 58,100                            | 1,102                 | 1,162            | .711                             |  |
| \$8,000-\$9,000.....                             | 16                 | 144,043           | 62,000                     | 29,843           | 52,200                            | 1,044                 | 1,044            | .724                             |  |
| \$9,000-\$10,000.....                            | 14                 | 132,978           | 52,000                     | 40,178           | 40,800                            | 816                   | 816              | .614                             |  |
| \$10,000-\$15,000.....                           | 23                 | 286,383           | 91,000                     | 66,533           | 128,850                           | 2,577                 | 2,577            | .900                             |  |
| \$15,000-\$20,000.....                           | 13                 | 211,062           | 52,000                     | 74,412           | 84,650                            | 1,693                 | 1,693            | .802                             |  |
| \$20,000-\$25,000.....                           | 7                  | 153,497           | 28,000                     | 86,797           | 38,700                            | 774                   | 889              | .562                             |  |
| \$25,000-\$30,000.....                           | 4                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | 1.274                            |  |
| \$30,000-\$40,000.....                           | 5                  | 174,149           | 19,000                     | 69,099           | 86,050                            | 1,721                 | 741              | 2.462                            |  |
| \$40,000-\$50,000.....                           | 5                  | 221,688           | 19,000                     | 126,838          | 75,850                            | 1,517                 | 1,211            | 1.231                            |  |
| \$50,000-\$60,000.....                           | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) |                                   |                       | ( <sup>2</sup> ) | .838                             |  |
| \$60,000-\$70,000.....                           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$70,000-\$80,000.....                           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$80,000-\$90,000.....                           |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$90,000-\$100,000.....                          |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$100,000-\$150,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$150,000-\$200,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$200,000-\$250,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 161,948           | 20,000                     | 101,348          | 40,600                            | 812                   | 1,026            | 1,838                            |  |
| Total.....                                       | 362                | 2,799,775         | 1,402,000                  | 662,226          | 771,900                           | 15,438                | 3,067            | 18,505                           | .661   |
| Women making separate returns from husbands..... | 2                  |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 364                |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable: specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## NEW HAMPSHIRE.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |               | Net income subject to normal tax. | Amount of normal tax. | Addi-tional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|---------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | * Divi-dends. |                                   |                       |                  |                                  |  |
| \$3,000 \$4,000 1.....                           | 323                | \$1,138,514       | \$1,248,000                | \$186,404     |                                   |                       |                  |                                  |  |
| \$3,000 \$4,000.....                             | 28                 | 104,774           | 84,000                     | 5,524         | \$15,250                          | \$305                 | \$305            | 0.291                            |  |
| \$4,000 \$5,000.....                             | 278                | 1,250,129         | 1,058,000                  | 102,629       | 89,500                            | 1,790                 | 1,790            | 1.143                            |  |
| \$5,000 \$6,000.....                             | 212                | 1,177,664         | 810,000                    | 188,664       | 179,000                           | 3,580                 | 3,580            | 3.04                             |  |
| \$6,000 \$7,000.....                             | 169                | 1,106,026         | 645,000                    | 240,476       | 220,550                           | 4,411                 | 4,411            | 3.99                             |  |
| \$7,000 \$8,000.....                             | 117                | 864,099           | 438,000                    | 201,249       | 223,850                           | 1,477                 | 1,477            | 5.19                             |  |
| \$8,000 \$9,000.....                             | 66                 | 556,565           | 246,000                    | 162,465       | 148,100                           | 2,962                 | 2,962            | 5.32                             |  |
| \$9,000 \$10,000.....                            | 68                 | 643,349           | 258,000                    | 178,299       | 207,050                           | 4,411                 | 4,411            | 6.44                             |  |
| \$10,000 \$15,000.....                           | 167                | 2,075,300         | 923,000                    | 778,800       | 673,500                           | 13,470                | 13,470           | 6.49                             |  |
| \$15,000 \$20,000.....                           | 93                 | 1,585,952         | 348,000                    | 818,402       | 449,550                           | 8,391                 | 8,391            | 5.29                             |  |
| \$20,000 \$25,000.....                           | 42                 | 948,781           | 150,000                    | 532,131       | 257,650                           | 5,153                 | 8,858            | 6.011                            |  |
| \$25,000 \$30,000.....                           | 28                 | 768,194           | 108,000                    | 351,894       | 308,300                           | 6,166                 | 1,924            | 8,090                            |  |
| \$30,000 \$40,000.....                           | 42                 | 1,130,379         | 150,000                    | 723,879       | 550,500                           | 11,010                | 5,509            | 16,519                           |  |
| \$40,000 \$50,000.....                           | 21                 | 945,849           | 77,000                     | 429,899       | 438,950                           | 8,779                 | 6,064            | 14,843                           |  |
| \$50,000 \$60,000.....                           | 12                 | 667,983           | 47,000                     | 464,433       | 451,550                           | 3,031                 | 4,895            | 7,926                            |  |
| \$60,000 \$70,000.....                           | 11                 | 709,375           | 40,000                     | 382,427       | 277,950                           | 5,559                 | 7,158            | 12,717                           |  |
| \$70,000 \$80,000.....                           | 5                  | 386,626           | 19,000                     | 234,076       | 133,550                           | 2,671                 | 5,599            | 8,270                            |  |
| \$80,000 \$90,000.....                           | 4                  | 330,280           | 15,000                     | 170,530       | 111,750                           | 2,895                 | 5,212            | 8,107                            |  |
| \$90,000 \$100,000.....                          | 4                  | 374,152           | 16,000                     | 192,307       | 165,850                           | 3,317                 | 6,851            | 10,168                           |  |
| \$100,000 \$150,000.....                         | 8                  | 944,506           | 28,000                     | 631,856       | 631,650                           | 5,693                 | 20,690           | 26,383                           |  |
| \$150,000 \$200,000.....                         | 3                  | 553,081           | 12,000                     | 408,581       | 432,500                           | 2,650                 | 19,394           | 22,044                           |  |
| \$200,000 \$250,000.....                         |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$250,000 \$300,000.....                         | 1                  | (2)               | (2)                        | (2)           | (2)                               | (2)                   | (2)              | 6,863                            |  |
| \$300,000 \$400,000.....                         | 2                  | (2)               | (2)                        | (2)           | (2)                               | (-)                   | (2)              | 7,499                            |  |
| \$400,000 \$500,000.....                         |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$500,000 \$1,000,000.....                       |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$1,000,000 \$1,500,000.....                     |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$1,500,000 \$2,000,000.....                     |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$2,000,000 \$3,000,000.....                     |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$3,000,000 \$4,000,000.....                     |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$4,000,000 \$5,000,000.....                     |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |               |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,005,964         | 11,000                     | 41,614        | 953,350                           | 19,067                | 54,501           | 73,568                           |  |
| Total.....                                       | 1,704              | 19,557,542        | 6,446,000                  | 7,431,532     | 5,975,900                         | 119,518               | 138,655          | 258,173                          | 1.320  |
| Women making separate returns from husbands..... | 31                 |                   |                            |               |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 1,735              |                   |                            |               |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

NEW JERSEY.

| Income class.                                   | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|---|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|   |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....              | 3,322              | \$11,606,835      | \$13,085,000               | \$958,880   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                            | 45                 | 1,800,151         | 1,485,000                  | 18,301      | \$26,850                          | \$5,437               |                 | \$5,437                          | 0.330  |
| \$4,000-\$5,000.....                            | 3,434              | 15,315,809        | 13,250,000                 | 556,009     | 1,589,800                         | 31,736                |                 | 31,736                           | .207   |
| \$5,000-\$6,000.....                            | 2,508              | 13,779,183        | 9,704,000                  | 1,145,333   | 2,929,851                         | 58,567                |                 | 58,567                           | .425   |
| \$6,000-\$7,000.....                            | 1,664              | 10,773,837        | 6,397,000                  | 1,213,387   | 3,073,450                         | 61,469                |                 | 61,469                           | .571   |
| \$7,000-\$8,000.....                            | 1,221              | 9,159,662         | 4,697,000                  | 1,234,412   | 3,228,250                         | 64,565                |                 | 64,565                           | .705   |
| \$8,000-\$9,000.....                            | 907                | 7,726,735         | 3,488,000                  | 1,347,185   | 2,891,550                         | 57,831                |                 | 57,831                           | .748   |
| \$9,000-\$10,000.....                           | 658                | 6,276,625         | 2,514,000                  | 1,242,845   | 2,519,850                         | 50,397                |                 | 50,397                           | .803   |
| \$10,000-\$15,000.....                          | 1,585              | 24,326,953        | 7,621,000                  | 5,616,853   | 11,089,100                        | 221,782               |                 | 221,782                          | .912   |
| \$15,000-\$20,000.....                          | 988                | 17,120,276        | 3,755,000                  | 4,978,576   | 8,346,300                         | 166,926               |                 | 166,926                          | .975   |
| \$20,000-\$25,000.....                          | 512                | 11,572,975        | 1,970,000                  | 3,624,625   | 5,978,350                         | 119,567               | \$10,618        | 130,185                          | 1.125  |
| \$25,000-\$30,000.....                          | 311                | 8,555,163         | 1,119,000                  | 3,325,063   | 4,040,100                         | 80,802                | 20,211          | 101,013                          | 1.181  |
| \$30,000-\$4,000.....                           | 376                | 13,010,070        | 1,427,000                  | 5,069,170   | 6,513,900                         | 130,278               | 48,537          | 178,815                          | 1.374  |
| \$40,000-\$50,000.....                          | 244                | 10,479,041        | 930,000                    | 4,488,841   | 5,560,200                         | 111,204               | 65,865          | 177,069                          | 1.613  |
| \$50,000-\$60,000.....                          | 158                | 8,680,465         | 601,000                    | 3,645,765   | 4,433,700                         | 88,674                | 71,047          | 159,721                          | 1.840  |
| \$60,000-\$70,000.....                          | 107                | 7,291,707         | 417,000                    | 3,515,007   | 3,359,700                         | 67,194                | 79,412          | 146,606                          | 2.011  |
| \$70,000-\$80,000.....                          | 73                 | 5,469,828         | 283,000                    | 2,705,778   | 2,481,050                         | 49,621                | 72,887          | 122,508                          | 2.240  |
| \$80,000-\$90,000.....                          | 50                 | 4,310,433         | 195,000                    | 2,107,433   | 2,008,000                         | 40,160                | 65,454          | 105,614                          | 2.450  |
| \$90,000-\$100,000.....                         | 50                 | 4,820,756         | 193,000                    | 2,683,356   | 1,944,400                         | 38,888                | 87,377          | 126,265                          | 2.619  |
| \$100,000-\$150,000.....                        | 111                | 14,921,986        | 457,000                    | 6,542,786   | 7,922,200                         | 158,444               | 361,750         | 520,194                          | 3.486  |
| \$150,000-\$200,000.....                        | 57                 | 10,205,552        | 222,000                    | 5,554,152   | 4,629,400                         | 92,588                | 333,430         | 426,018                          | 4.174  |
| \$200,000-\$250,000.....                        | 28                 | 6,516,307         | 107,000                    | 3,465,007   | 2,946,300                         | 58,926                | 251,009         | 312,935                          | 4.802  |
| \$250,000-\$300,000.....                        | 17                 | 5,115,126         | 71,000                     | 3,120,576   | 1,923,550                         | 38,471                | 219,307         | 257,778                          | 5.039  |
| \$300,000-\$400,000.....                        | 17                 | 5,793,107         | 67,000                     | 2,875,007   | 2,851,100                         | 57,022                | 307,768         | 364,790                          | 6.297  |
| \$400,000-\$500,000.....                        | 7                  | 3,079,938         | 25,000                     | 545,438     | 2,509,500                         | 50,190                | 193,194         | 243,384                          | 7.902  |
| \$500,000-\$1,000,000.....                      | 9                  | 5,456,840         | 35,000                     | 2,916,410   | 2,505,350                         | 50,107                | 385,268         | 435,375                          | 7.979  |
| \$1,000,000-\$1,500,000.....                    | 2                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 9.620  |
| \$1,500,000-\$2,000,000.....                    | 2                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 9.994  |
| \$2,000,000-\$3,000,000.....                    | 2                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 9.862  |
| \$3,000,000-\$4,000,000.....                    |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                    |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                       |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....              |                    | 10,333,450        | 22,000                     | 7,659,150   | 2,652,300                         | 53,046                | 964,615         | 1,017,661                        |  |
| Total.....                                      | 19,328             | 254,068,880       | 74,248,000                 | \$2,033,825 | 100,224,100                       | 2,004,482             | 3,540,749       | 5,545,231                        | 2.183  |
| Women making separate returns from husband..... | 373                |                   |                            |             |                                   |                       |                 |                                  |  |
| Grand total.....                                | 19,701             |                   |                            |             |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Class grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## NEW MEXICO.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 169                | \$595,059         | \$671,000                  | \$40,394   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 29                 | 102,591           | 87,000                     | 3,241      | \$12,350                          | \$247                 | \$247           | 0.241                            |  |
| \$4,000-\$5,000.....                             | 172                | 770,007           | 660,000                    | 19,907     | 90,100                            | 1,802                 | 1,802           | .234                             |  |
| \$5,000-\$6,000.....                             | 91                 | 493,815           | 357,000                    | 33,665     | 103,150                           | 2,063                 | 2,063           | .418                             |  |
| \$6,000-\$7,000.....                             | 73                 | 466,351           | 282,000                    | 42,151     | 142,200                           | 2,844                 | 2,844           | .610                             |  |
| \$7,000-\$8,000.....                             | 58                 | 435,321           | 226,000                    | 53,471     | 155,850                           | 3,117                 | 3,117           | .716                             |  |
| \$8,000-\$9,000.....                             | 32                 | 273,843           | 124,000                    | 48,193     | 101,650                           | 2,033                 | 2,033           | .743                             |  |
| \$9,000-\$10,000.....                            | 26                 | 247,120           | 102,000                    | 38,220     | 106,900                           | 2,138                 | 2,138           | .865                             |  |
| \$10,000-\$15,000.....                           | 55                 | 656,266           | 212,000                    | 129,516    | 314,750                           | 6,295                 | 6,295           | .959                             |  |
| \$15,000-\$20,000.....                           | 37                 | 645,869           | 144,000                    | 157,919    | 343,950                           | 6,879                 | 6,879           | 1.065                            |  |
| \$20,000-\$25,000.....                           | 18                 | 398,973           | 70,000                     | 69,873     | 259,100                           | 5,182                 | \$390           | 5,572                            | 1.397  |
| \$25,000-\$30,000.....                           | 6                  | 166,993           | 24,000                     | 58,193     | \$4,800                           | 1,696                 | 479             | 2,175                            | 1.302  |
| \$30,000-\$40,000.....                           | 14                 | 482,886           | 54,000                     | 201,236    | 227,650                           | 4,553                 | 1,974           | 6,527                            | 1.352  |
| \$40,000-\$50,000.....                           | 9                  | 377,818           | 36,000                     | 152,518    | 189,300                           | 3,786                 | 1,805           | 5,591                            | 1.480  |
| \$50,000-\$60,000.....                           | 5                  | 273,465           | 19,000                     | 123,215    | 131,250                           | 2,625                 | 2,255           | 4,880                            | 1.785  |
| \$60,000-\$70,000.....                           | 3                  | 200,154           | 11,000                     | 93,654     | 95,500                            | 1,910                 | 2,405           | 4,315                            | 2.156  |
| \$70,000-\$80,000.....                           | 4                  | 305,137           | 15,000                     | 117,587    | 172,550                           | 3,451                 | 3,668           | 7,119                            | 2.333  |
| \$80,000-\$90,000.....                           | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 1.580  |
| \$90,000-\$100,000.....                          | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.834  |
| \$100,000-\$150,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.506  |
| \$150,000-\$200,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.001  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 595,064           | 19,000                     | 326,714    | 249,350                           | 4,987                 | 15,351          | 20,338                           |  |
| Total.....                                       | 806                | 7,486,732         | 3,113,000                  | 1,709,667  | 2,780,400                         | 55,608                | 28,327          | 83,935                           | 1.121  |
| Women making separate returns from husbands..... | 7                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 813                |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

NEW YORK.

| Income class.                                   | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|---|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|   |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                            | 12,293             | \$44,961,952      | \$48,087,000               | \$3,432,225 |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                            | 2,741              | 9,847,465         | 8,223,000                  | 71,915      | 81,552,550                        | \$31,051              | \$31,051        | 0.315                            |  |
| \$4,000-\$5,000.....                            | 13,820             | 62,147,564        | 52,666,000                 | 2,171,714   | 7,309,850                         | 116,197               | 116,197         | .235                             |  |
| \$5,000-\$6,000.....                            | 10,313             | 56,300,356        | 39,297,000                 | 3,685,256   | 13,318,100                        | 266,362               | 266,362         | .473                             |  |
| \$6,000-\$7,000.....                            | 7,498              | 48,643,746        | 28,560,000                 | 4,772,196   | 15,311,550                        | 305,231               | 305,231         | .630                             |  |
| \$7,000-\$8,000.....                            | 5,483              | 41,192,570        | 20,868,000                 | 4,993,320   | 15,331,250                        | 305,625               | 305,625         | .744                             |  |
| \$8,000-\$9,000.....                            | 4,199              | 35,780,396        | 16,060,000                 | 5,367,796   | 14,352,600                        | 287,052               | 287,052         | .802                             |  |
| \$9,000-\$10,000.....                           | 3,392              | 32,356,478        | 12,932,000                 | 5,136,478   | 14,288,000                        | 285,760               | 285,760         | .883                             |  |
| \$10,000-\$15,000.....                          | 9,810              | 120,173,753       | 37,207,000                 | 23,721,953  | 59,244,800                        | 1,184,896             | 1,184,896       | .986                             |  |
| \$15,000-\$20,000.....                          | 5,418              | 94,386,071        | 20,555,000                 | 23,790,571  | 50,040,500                        | 1,000,810             | 1,000,810       | 1.060                            |  |
| \$20,000-\$25,000.....                          | 3,254              | 73,475,589        | 12,277,000                 | 21,224,039  | 39,974,550                        | 799,491               | \$70,633        | 870,124                          | 1.184  |
| \$25,000-\$30,000.....                          | 2,170              | 60,001,649        | 8,230,000                  | 17,868,149  | 33,903,200                        | 678,064               | 145,903         | \$23,967                         | 1.373  |
| \$30,000-\$40,000.....                          | 2,809              | 97,814,125        | 10,564,000                 | 30,417,825  | 56,832,300                        | 1,136,646             | 382,131         | 1,518,777                        | 1.553  |
| \$40,000-\$50,000.....                          | 1,674              | 75,285,656        | 6,309,000                  | 24,771,156  | 44,205,500                        | 884,110               | 462,473         | 1,346,583                        | 1.789  |
| \$50,000-\$60,000.....                          | 1,091              | 60,213,011        | 4,126,000                  | 21,333,011  | 34,754,000                        | 695,080               | 607,720         | 1,302,800                        | 2.164  |
| \$60,000-\$70,000.....                          | 792                | 51,461,940        | 2,995,000                  | 16,747,900  | 31,718,950                        | 634,379               | 586,357         | 1,220,736                        | 2.372  |
| \$70,000-\$80,000.....                          | 563                | 42,187,370        | 2,114,000                  | 14,977,470  | 25,095,900                        | 501,918               | 549,274         | 1,051,192                        | 2.492  |
| \$80,000-\$90,000.....                          | 472                | 40,625,231        | 1,798,000                  | 15,485,184  | 23,342,050                        | 466,841               | 618,954         | 1,085,795                        | 2.673  |
| \$90,000-\$100,000.....                         | 372                | 35,562,652        | 1,402,000                  | 13,835,952  | 20,324,700                        | 406,494               | 631,132         | 1,037,626                        | 2.918  |
| \$100,000-\$150,000.....                        | 1,006              | 124,573,155       | 3,828,000                  | 46,454,555  | 74,290,600                        | 1,485,812             | 2,983,571       | 4,469,383                        | 3.588  |
| \$150,000-\$200,000.....                        | 467                | 81,881,346        | 1,768,000                  | 32,451,696  | 47,661,650                        | 953,233               | 2,650,339       | 3,603,572                        | 4.401  |
| \$200,000-\$250,000.....                        | 304                | 68,927,386        | 1,155,000                  | 26,156,886  | 41,615,500                        | 832,310               | 2,682,930       | 3,515,240                        | 5.100  |
| \$250,000-\$300,000.....                        | 165                | 46,026,049        | 619,000                    | 20,263,840  | 25,143,200                        | 502,884               | 2,000,670       | 2,563,554                        | 5.570  |
| \$300,000-\$400,000.....                        | 191                | 65,295,230        | 730,000                    | 27,050,140  | 37,475,150                        | 749,503               | 3,420,548       | 4,170,051                        | 6.386  |
| \$400,000-\$500,000.....                        | 99                 | 45,062,292        | 377,000                    | 19,722,942  | 24,962,350                        | 499,247               | 2,744,242       | 3,243,489                        | 7.198  |
| \$500,000-\$1,000,000.....                      | 187                | 128,358,838       | 705,000                    | 63,901,138  | 63,751,700                        | 1,275,034             | 9,329,722       | 10,604,756                       | 8.262  |
| \$1,000,000-\$1,500,000.....                    | 54                 | 65,805,247        | 204,000                    | 30,154,747  | 35,446,500                        | 708,930               | 5,625,703       | 6,334,633                        | 9.626  |
| \$1,500,000-\$2,000,000.....                    | 23                 | 38,371,128        | 87,000                     | 20,501,928  | 17,782,200                        | 353,644               | 3,571,218       | 3,926,862                        | 10.234   |
| \$2,000,000-\$3,000,000.....                    | 20                 | 49,414,804        | 76,000                     | 22,948,204  | 26,330,600                        | 527,812               | 5,088,683       | 5,616,495                        | 11.366   |
| \$3,000,000-\$4,000,000.....                    | 11                 | 37,887,862        | 40,000                     | 24,179,012  | 13,668,850                        | 273,377               | 4,017,765       | 4,291,142                        | 11.326   |
| \$4,000,000-\$5,000,000.....                    | 6                  | 27,207,157        | 23,000                     | 14,491,707  | 12,692,150                        | 253,849               | 3,082,068       | 3,335,917                        | 12.264   |
| \$5,000,000 and over.....                       | 5                  | 61,636,532        | 19,000                     | 33,159,832  | 28,457,700                        | 569,154               | 7,653,709       | 8,222,863                        | 13.341   |
| Total.....                                      | 90,701             | 1,922,861,651     | 343,802,000                | 635,281,124 | 950,238,800                       | 19,004,776            | 58,965,745      | 77,970,521                       | 4.055  |
| Women making separate returns from husbands.... | 2,454              |                   |                            |             |                                   |                       |                 |                                  |  |
| Grand total.....                                | 93,155             |                   |                            |             |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable, specific exemption and dividends exceed net income.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## NORTH CAROLINA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 397                | \$1,368,639       | \$1,551,000                | \$266,019  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 40                 | 143,206           | 120,000                    | 4,156      | \$19,070                          | \$381                 | \$381           | 0.206                            |  |
| \$4,000-\$5,000.....                             | 383                | 1,714,189         | 1,482,000                  | 99,589     | 132,600                           | 2,652                 | 2,652           | .155                             |  |
| \$5,000-\$6,000.....                             | 317                | 1,742,293         | 1,234,000                  | 193,493    | 314,300                           | 6,286                 | 6,286           | .361                             |  |
| \$6,000-\$7,000.....                             | 203                | 1,317,372         | 787,000                    | 193,172    | 333,200                           | 6,724                 | 6,724           | .510                             |  |
| \$7,000-\$8,000.....                             | 143                | 1,078,188         | 559,000                    | 229,738    | 299,450                           | 5,589                 | 5,589           | .523                             |  |
| \$8,000-\$9,000.....                             | 102                | 867,232           | 397,000                    | 211,932    | 236,300                           | 5,126                 | 5,126           | .591                             |  |
| \$9,000-\$10,000.....                            | 94                 | 888,766           | 336,000                    | 219,966    | 302,800                           | 6,056                 | 6,056           | .681                             |  |
| \$10,000-\$15,000.....                           | 227                | 2,756,661         | 871,000                    | 853,511    | 1,032,150                         | 20,643                | 20,643          | .749                             |  |
| \$15,000-\$20,000.....                           | 113                | 1,938,101         | 136,000                    | 711,951    | 790,150                           | 15,803                | 15,803          | .81c                             |  |
| \$20,000-\$25,000.....                           | 35                 | 787,284           | 134,000                    | 251,984    | 401,300                           | 8,026                 | 8,778           | 1.118                            |  |
| \$25,000-\$30,000.....                           | 41                 | 1,114,387         | 161,000                    | 537,237    | 414,150                           | 8,283                 | 2,514           | 10.79                            |  |
| \$30,000-\$40,000.....                           | 38                 | 1,316,317         | 146,000                    | 781,837    | 388,450                           | 7,769                 | 5,020           | 12.78                            |  |
| \$40,000-\$50,000.....                           | 17                 | 743,056           | 64,000                     | 330,656    | 348,400                           | 6,968                 | 4,292           | 11.20                            |  |
| \$50,000-\$60,000.....                           | 11                 | 596,110           | 43,000                     | 121,410    | 431,700                           | 8,634                 | 5,329           | 13.963                           |  |
| \$60,000-\$70,000.....                           | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | 2.158                            |  |
| \$70,000-\$80,000.....                           | 4                  | 309,721           | 15,000                     | 152,321    | 133,400                           | 2,668                 | 4,222           | 6.800                            |  |
| \$80,000-\$90,000.....                           | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | 2.821                            |  |
| \$90,000-\$100,000.....                          | 7                  | 859,131           | 28,000                     | 440,831    | 390,300                           | 7,806                 | 21,035          | 28.841                           |  |
| \$100,000-\$150,000.....                         | 3                  | 534,802           | 11,000                     | 205,152    | 318,650                           | 6,373                 | 18,588          | 24.961                           |  |
| \$150,000-\$200,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | 4.441                            |  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$250,000-\$300,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$300,000-\$400,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$400,000-\$500,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$500,000-\$1,000,000.....                       | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              |  |
| \$1,000,000-\$7,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 4,739,378         | 38,000                     | 2,625,028  | 2,076,350                         | 41,527                | 331,888         | 313,405                          |  |
| Total.....                                       | 2,185              | 24,825,826        | \$,443,000                 | \$,435,515 | \$,365,700                        | 167,314               | 393,656         | 560,970                          | 2.260  |
| Women making separate returns from husbands..... | 27                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 2,202              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—(Continued).

NORTH DAKOTA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 213                | \$757,298         | \$841,000                  | \$87,236   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 21                 | 77,361            | 63,000                     | 5,011      | 89,350                            | 8187                  |                 | 8187                             | 0.242  |
| \$4,000-\$5,000.....                             | 265                | 1,187,795         | 1,031,000                  | 46,445     | 110,350                           | 2,207                 |                 | 2,207                            | .186   |
| \$5,000-\$6,000.....                             | 185                | 1,005,322         | 726,000                    | 90,572     | 189,750                           | 3,795                 |                 | 3,795                            | .377   |
| \$6,000-\$7,000.....                             | 97                 | 627,533           | 375,000                    | 77,683     | 174,850                           | 3,497                 |                 | 3,497                            | .557   |
| \$7,000-\$8,000.....                             | 81                 | 604,770           | 311,000                    | 82,670     | 211,100                           | 4,222                 |                 | 4,222                            | .698   |
| \$8,000-\$9,000.....                             | 56                 | 474,359           | 219,000                    | 81,059     | 174,300                           | 3,486                 |                 | 3,486                            | .735   |
| \$9,000-\$10,000.....                            | 42                 | 395,591           | 165,000                    | 70,991     | 159,600                           | 3,192                 |                 | 3,192                            | .807   |
| \$10,000-\$15,000.....                           | 107                | 1,310,210         | 416,000                    | 439,700    | 463,450                           | 9,269                 |                 | 9,269                            | .707   |
| \$15,000-\$20,000.....                           | 53                 | 895,791           | 208,000                    | 364,491    | 323,300                           | 6,466                 |                 | 6,466                            | .722   |
| \$20,000-\$25,000.....                           | 20                 | 448,603           | 79,000                     | 118,853    | 250,750                           | 5,015                 | 8633            | 5,648                            | 1.259  |
| \$25,000-\$30,000.....                           | 10                 | 278,847           | 39,000                     | 107,797    | 132,050                           | 2,641                 | 727             | 3,368                            | 1.208  |
| \$30,000-\$40,000.....                           | 14                 | 491,774           | 55,000                     | 180,674    | 256,100                           | 5,122                 | 2,194           | 7,316                            | 1.488  |
| \$40,000-\$50,000.....                           | 4                  | 172,335           | 16,000                     | 65,935     | 50,400                            | 1,808                 | 1,016           | 2,854                            | 1.656  |
| \$50,000-\$60,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 1.184  |
| \$60,000-\$70,000.....                           | 4                  | 253,296           | 16,000                     | 111,546    | 125,750                           | 2,515                 | 2,800           | 5,315                            | 2.098  |
| \$70,000-\$80,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$80,000-\$90,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.485  |
| \$90,000-\$100,000.....                          |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$100,000-\$150,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.789  |
| \$150,000-\$200,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 237,170           | 11,000                     | 143,070    | 83,100                            | 1,662                 | 3,860           | 5,522                            |  |
| Total.....                                       | 1,175              | 9,219,055         | 4,571,000                  | 2,064,793  | 2,754,200                         | 55,084                | 11,260          | 66,344                           | .720   |
| Women making separate returns from husbands..... | 1                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 1,176              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## OHIO.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 3,519              | \$12,366,985      | \$13,882,000               | \$1,101,671      | .....                             | .....                 | .....            | .....                            | .....  |
| \$3,000-\$4,000.....                             | 417                | 1,507,247         | 1,251,000                  | 44,247           | \$212,000                         | \$4,240               | \$4,240          | 0.281                            |  |
| \$4,000-\$5,000.....                             | 3,413              | 15,303,522        | 13,178,000                 | 782,022          | 1,313,500                         | 26,870                | 26,870           | .176                             |  |
| \$5,000-\$6,000.....                             | 2,645              | 14,469,734        | 10,245,000                 | 1,390,784        | 2,833,950                         | 56,679                | 56,679           | .392                             |  |
| \$6,000-\$7,000.....                             | 1,828              | 11,807,706        | 7,080,000                  | 1,711,256        | 3,016,450                         | 60,329                | 60,329           | .511                             |  |
| \$7,000-\$8,000.....                             | 1,311              | 9,803,033         | 5,051,000                  | 1,772,233        | 2,980,700                         | 59,614                | 59,614           | .608                             |  |
| \$8,000-\$9,000.....                             | 995                | 8,441,526         | 3,831,000                  | 1,991,326        | 2,709,200                         | 54,184                | 54,184           | .642                             |  |
| \$9,000-\$10,000.....                            | 798                | 7,562,037         | 3,079,000                  | 1,825,847        | 2,657,250                         | 53,145                | 53,145           | .703                             |  |
| \$10,000-\$15,000.....                           | 2,366              | 28,957,472        | 9,103,000                  | 9,117,822        | 10,736,650                        | 214,733               | 214,733          | .742                             |  |
| \$15,000-\$20,000.....                           | 1,179              | 20,483,034        | 4,525,000                  | 8,055,484        | 7,992,550                         | 158,051               | 158,051          | .772                             |  |
| \$20,000-\$25,000.....                           | 698                | 15,693,378        | 2,667,000                  | 6,689,608        | 6,336,750                         | 126,735               | \$15,783         | 142,518                          | .908   |
| \$25,000-\$30,000.....                           | 463                | 12,719,336        | 1,775,000                  | 5,845,136        | 5,099,200                         | 101,984               | 31,988           | 133,972                          | 1.053  |
| \$30,000-\$40,000.....                           | 490                | 17,130,473        | 1,872,000                  | 8,218,373        | 7,039,900                         | 140,708               | 67,209           | 208,007                          | 1.214  |
| \$40,000-\$50,000.....                           | 314                | 14,039,397        | 1,210,000                  | 7,315,897        | 5,513,500                         | 110,270               | 82,332           | 192,602                          | 1.372  |
| \$50,000-\$60,000.....                           | 183                | 9,983,027         | 705,000                    | 5,566,577        | 3,711,450                         | 74,229                | 83,238           | 157,468                          | 1.577  |
| \$60,000-\$70,000.....                           | 112                | 7,345,275         | 439,000                    | 3,878,125        | 3,037,150                         | 60,743                | 76,747           | 137,490                          | 1.872  |
| \$70,000-\$80,000.....                           | 85                 | 6,385,863         | 327,000                    | 3,681,313        | 2,377,550                         | 47,551                | 81,008           | 128,559                          | 2.013  |
| \$80,000-\$90,000.....                           | 75                 | 6,639,292         | 284,000                    | 3,668,092        | 2,687,200                         | 53,744                | 109,799          | 154,543                          | 2.328  |
| \$90,000-\$100,000.....                          | 67                 | 6,331,767         | 259,000                    | 4,092,767        | 1,983,000                         | 39,660                | 110,043          | 149,703                          | 2.363  |
| \$100,000-\$150,000.....                         | 152                | 18,544,518        | 581,000                    | 11,596,298       | 6,367,250                         | 127,345               | 430,671          | 558,016                          | 3.009  |
| \$150,000-\$200,000.....                         | 64                 | 10,937,608        | 244,000                    | 6,933,608        | 3,754,000                         | 75,080                | 351,499          | 426,579                          | 3.900  |
| \$200,000-\$250,000.....                         | 45                 | 10,065,448        | 174,000                    | 5,833,298        | 4,058,150                         | 81,163                | 392,004          | 473,167                          | 4.701  |
| \$250,000-\$300,000.....                         | 27                 | 7,505,268         | 103,000                    | 4,083,218        | 3,320,050                         | 65,401                | 341,155          | 407,556                          | 5.430  |
| \$300,000-\$400,000.....                         | 19                 | 6,947,778         | 75,000                     | 3,399,178        | 3,473,600                         | 63,472                | 366,371          | 435,843                          | 6.273  |
| \$400,000-\$500,000.....                         | 15                 | 6,532,241         | 56,000                     | 4,798,491        | 1,677,750                         | 33,555                | 376,740          | 410,295                          | 6.281  |
| \$500,000-\$1,000,000.....                       | 22                 | 15,669,336        | 83,000                     | 10,254,336       | 5,332,000                         | 106,640               | 1,140,053        | 1,246,693                        | 7.956  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.552   |
| \$1,500,000-\$2,000,000.....                     | 3                  | 5,075,312         | 10,000                     | 2,949,762        | 2,115,550                         | 42,311                | 483,037          | 525,348                          | 10.351   |
| \$2,000,000-\$3,000,000.....                     | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.265   |
| \$3,000,000-\$4,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 11.580   |
| \$4,000,000-\$5,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 11.580   |
| \$5,000,000 and over.....                        | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 11.580   |
| Classes grouped.....                             | .....              | 10,569,928        | 16,000                     | 9,398,895        | 1,155,000                         | 23,100                | 1,123,002        | 1,146,102                        | .....  |
| Total.....                                       | 21,300             | 318,822,511       | 82,096,000                 | 135,911,897      | 103,431,300                       | 2,068,626             | 5,653,680        | 7,722,306                        | 2.422  |
| Women making separate returns from husbands..... | 465                | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            | .....  |
| Grand total.....                                 | 21,774             | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            | .....  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

OKLAHOMA.

| Income class.  | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....                             | 344                | \$1,206,736       | \$1,364,000                | \$127,515  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....   | 40                 | 14,677            | 120,000                    | 5,527      | \$17,100                          | 8342                  | 8342            | 0.240                            |  |
| \$4,000-\$5,000.....   | 371                | 1,672,748         | 1,423,000                  | 70,228     | 173,450                           | 3,469                 | 3,469           | .207                             |  |
| \$5,000-\$6,000.....   | 294                | 1,613,291         | 1,138,000                  | 131,091    | 344,200                           | 6,884                 | 6,884           | .427                             |  |
| \$6,000-\$7,000.....   | 235                | 1,527,019         | 907,000                    | 203,419    | 416,600                           | 8,332                 | 8,332           | .546                             |  |
| \$7,000-\$8,000.....   | 183                | 1,415,076         | 734,000                    | 201,176    | 479,600                           | 9,598                 | 9,598           | .678                             |  |
| \$8,000-\$9,000.....   | 140                | 1,183,267         | 547,000                    | 178,267    | 458,000                           | 9,160                 | 9,160           | .774                             |  |
| \$9,000-\$10,000.....  | 101                | 885,710           | 398,000                    | 152,510    | 435,200                           | 8,704                 | 8,704           | .883                             |  |
| \$10,000-\$15,000.....   | 285                | 3,413,880         | 1,110,000                  | 683,680    | 1,613,600                         | 32,278                | 32,278          | .945                             |  |
| \$15,000-\$20,000.....   | 155                | 2,709,175         | 507,000                    | 663,975    | 1,448,200                         | 28,664                | 28,664          | 1.069                            |  |
| \$20,000-\$25,000.....   | 71                 | 1,561,001         | 271,000                    | 358,101    | 931,600                           | 18,638                | \$1,365         | 20,033                           | 1.283  |
| \$25,000-\$30,000.....   | 50                 | 1,391,937         | 196,000                    | 382,237    | 813,700                           | 16,274                | 3,568           | 19,872                           | 1.428  |
| \$30,000-\$40,000.....   | 56                 | 1,915,525         | 244,000                    | 547,975    | 1,133,550                         | 23,071                | 7,957           | 31,078                           | 1.650  |
| \$40,000-\$50,000.....   | 40                 | 1,764,573         | 156,000                    | 447,773    | 1,160,800                         | 23,216                | 10,958          | 34,214                           | 1.939  |
| \$50,000-\$60,000.....   | 34                 | 1,837,340         | 134,000                    | 593,490    | 1,111,850                         | 22,757                | 16,491          | 38,748                           | 2.109  |
| \$60,000-\$70,000.....   | 21                 | 1,358,351         | 81,000                     | 380,951    | 836,400                           | 17,928                | 15,531          | 33,479                           | 2.465  |
| \$70,000-\$80,000.....   | 22                 | 1,676,880         | 82,000                     | 319,130    | 1,275,750                         | 25,515                | 25,173          | 50,638                           | 3.020  |
| \$80,000-\$90,000.....   | 12                 | 1,072,399         | 41,000                     | 157,149    | 879,250                           | 16,585                | 16,775          | 33,360                           | 3.763  |
| \$90,000-\$100,000.....  | 8                  | 767,298           | 31,000                     | 430,398    | 305,600                           | 6,118                 | 14,789          | 20,407                           | 2.600  |
| \$100,000-\$150,000.....                                       | 20                 | 2,436,153         | 76,000                     | 683,103    | 1,677,050                         | 33,541                | 63,058          | 96,599                           | 3.665  |
| \$150,000-\$200,000.....                                       | 8                  | 1,398,325         | 31,000                     | 323,875    | 1,043,450                         | 20,869                | 47,600          | 68,469                           | 4.897  |
| \$200,000-\$250,000.....                                       | 3                  | 618,824           | 12,000                     | 208,174    | 398,650                           | 7,973                 | 23,818          | 31,791                           | 5.137  |
| \$250,000-\$300,000.....                                       | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.861  |
| \$300,000-\$400,000.....                                       | 6                  | 2,125,226         | 24,000                     | 1,129,826  | 971,400                           | 19,428                | 119,916         | 139,344                          | 6.557  |
| \$400,000-\$500,000.....                                       | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 8.525  |
| \$500,000-\$1,000,000.....                                     | 3                  | 2,043,658         | 11,000                     | 439,208    | 1,593,450                         | 31,869                | 153,366         | 185,235                          | 9.064  |
| \$1,000,000-\$1,500,000.....                                   | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 9.330  |
| \$1,500,000-\$2,000,000.....                                   | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 11.642   |
| \$2,000,000-\$3,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                                   |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                                      | 3                  |                   | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 12.192   |
| Classes grouped <sup>2</sup> .....                             |                    | 29,024,443        | 35,000                     | 24,084,945 | 4,904,498                         | 98,000                | 3,338,759       | 3,436,819                        |  |
| Total.....   | 2,520              | 66,811,462        | 9,736,000                  | 32,905,033 | 24,455,148                        | 489,103               | 3,858,684       | 4,347,797                        | 6.508  |
| Women making separate returns from husbands <sup>2</sup> ..... | 19                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....   | 2,539              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

OREGON.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 680                | \$2,424,146       | \$2,745,000                | \$164,870  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 68                 | 251,450           | 204,000                    | 12,150     | \$35,300                          | 8706                  |                 | \$706                            | 0.281  |
| \$4,000-\$5,000.....                             | 522                | 2,343,319         | 2,018,000                  | 70,469     | 254,850                           | 5,097                 |                 | 5,097                            | .218   |
| \$5,000-\$6,000.....                             | 349                | 1,915,984         | 1,358,000                  | 125,984    | 432,000                           | 8,640                 |                 | 8,640                            | .451   |
| \$6,000-\$7,000.....                             | 234                | 1,517,452         | 906,000                    | 137,002    | 474,450                           | 9,489                 |                 | 9,489                            | .625   |
| \$7,000-\$8,000.....                             | 174                | 1,228,352         | 675,000                    | 156,452    | 466,900                           | 9,338                 |                 | 9,338                            | .719   |
| \$8,000-\$9,000.....                             | 126                | 1,071,822         | 477,000                    | 118,422    | 476,400                           | 9,528                 |                 | 9,528                            | .889   |
| \$9,000-\$10,000.....                            | 81                 | 769,476           | 313,000                    | 118,276    | 338,200                           | 6,764                 |                 | 6,764                            | .879   |
| \$10,000-\$15,000.....                           | 245                | 2,983,208         | 937,000                    | 655,308    | 1,390,900                         | 27,818                |                 | 27,818                           | .932   |
| \$15,000-\$20,000.....                           | 106                | 1,815,789         | 404,000                    | 581,189    | 830,600                           | 16,612                |                 | 16,612                           | .915   |
| \$20,000-\$25,000.....                           | 49                 | 1,081,294         | 187,000                    | 318,344    | 578,950                           | 11,579                | \$1,238         | 12,817                           | 1.182  |
| \$25,000-\$30,000.....                           | 35                 | 950,972           | 135,000                    | 309,072    | 506,900                           | 10,138                | 2,504           | 12,642                           | 1.329  |
| \$30,000-\$40,000.....                           | 32                 | 1,083,219         | 123,000                    | 409,619    | 550,600                           | 11,012                | 4,372           | 15,384                           | 1.420  |
| \$40,000-\$50,000.....                           | 26                 | 1,149,443         | 99,000                     | 514,943    | 535,500                           | 10,710                | 7,370           | 18,080                           | 1.573  |
| \$50,000-\$60,000.....                           | 10                 | 543,461           | 37,000                     | 288,861    | 217,600                           | 4,352                 | 4,863           | 9,215                            | 1.696  |
| \$60,000-\$70,000.....                           | 5                  | 331,569           | 19,000                     | 195,569    | 207,000                           | 4,140                 | 3,917           | 8,057                            | 2.439  |
| \$70,000-\$80,000.....                           | 4                  | 295,509           | 15,000                     | 122,409    | 158,100                           | 3,162                 | 4,067           | 7,229                            | 2.446  |
| \$80,000-\$90,000.....                           | 4                  | 334,362           | 15,000                     | 287,862    | 31,500                            | 630                   | 5,360           | 5,990                            | 1.792  |
| \$90,000-\$100,000.....                          | 3                  | 286,600           | 12,000                     | 232,950    | 41,650                            | 833                   | 5,314           | 6,147                            | 2.145  |
| \$100,000-\$150,000.....                         | 6                  | 743,473           | 24,000                     | 483,923    | 235,250                           | 4,705                 | 21,208          | 25,913                           | 3.487  |
| \$150,000-\$200,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.446  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.958  |
| \$250,000-\$300,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.382  |
| \$300,000-\$500,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.805  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,774,972         | 24,000                     | 294,180    | 1,456,792                         | 29,136                | 92,419          | 121,555                          |  |
| Total.....                                       | 2,775              | 24,968,572        | 10,727,000                 | 5,507,854  | 9,219,442                         | 184,389               | 152,662         | 337,051                          | 1.350  |
| Women making separate returns from husbands..... | 25                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 2,800              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

PENNSYLVANIA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |             | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|-------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 5,524              | \$19,315,317      | \$21,627,000               | \$1,914,718 |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 919                | 3,459,823         | 2,757,000                  | 154,573     | \$548,250                         | \$10,965              | \$10,965        | 0.317                            |  |
| \$4,000-\$5,000.....                             | 6,092              | 27,354,044        | 23,250,000                 | 1,303,244   | 2,740,800                         | 54,816                | 54,816          | 2.200                            |  |
| \$5,000-\$6,000.....                             | 4,803              | 26,500,842        | 18,354,000                 | 2,802,342   | 5,344,500                         | 106,890               | 106,890         | .403                             |  |
| \$6,000-\$7,000.....                             | 3,346              | 21,676,791        | 12,777,000                 | 2,792,141   | 6,107,650                         | 122,153               | 122,153         | .564                             |  |
| \$7,000-\$8,000.....                             | 2,552              | 19,140,101        | 9,737,000                  | 2,952,651   | 6,450,450                         | 129,009               | 129,009         | .674                             |  |
| \$8,000-\$9,000.....                             | 1,956              | 16,640,048        | 7,445,000                  | 2,960,948   | 6,234,100                         | 124,682               | 124,682         | .749                             |  |
| \$9,000-\$10,000.....                            | 1,550              | 14,745,689        | 5,928,000                  | 2,913,539   | 5,904,150                         | 118,083               | 118,083         | .801                             |  |
| \$10,000-\$15,000.....                           | 4,551              | 55,474,942        | 17,358,000                 | 12,908,542  | 25,208,400                        | 504,168               | 504,168         | .909                             |  |
| \$15,000-\$20,000.....                           | 2,337              | 40,743,886        | 8,873,000                  | 12,157,789  | 19,713,100                        | 394,262               | 394,262         | .968                             |  |
| \$20,000-\$25,000.....                           | 1,384              | 30,996,556        | 5,257,000                  | 10,322,956  | 15,416,600                        | 308,332               | \$28,650        | 331,982                          | 1.087  |
| \$25,000-\$30,000.....                           | 827                | 22,560,437        | 3,117,000                  | 8,081,787   | 11,362,150                        | 227,243               | 53,536          | 280,779                          | 1.245  |
| \$30,000-\$40,000.....                           | 1,104              | 38,671,946        | 4,178,000                  | 14,109,696  | 20,384,250                        | 407,685               | 167,310         | 574,995                          | 1.487  |
| \$40,000-\$50,000.....                           | 573                | 25,720,120        | 2,179,000                  | 10,098,520  | 13,442,600                        | 268,852               | 153,940         | 422,792                          | 1.644  |
| \$50,000-\$60,000.....                           | 421                | 23,168,988        | 1,605,000                  | 8,997,388   | 12,566,600                        | 251,332               | 196,542         | 447,874                          | 1.933  |
| \$60,000-\$70,000.....                           | 299                | 19,118,333        | 1,118,000                  | 8,710,543   | 9,289,850                         | 185,797               | 202,028         | 387,825                          | 2.029  |
| \$70,000-\$80,000.....                           | 211                | 16,030,987        | 797,000                    | 7,322,837   | 7,911,150                         | 158,223               | 209,438         | 367,661                          | 2.293  |
| \$80,000-\$90,000.....                           | 160                | 13,680,729        | 601,000                    | 6,624,879   | 6,454,850                         | 129,067               | 212,385         | 341,452                          | 2.496  |
| \$90,000-\$100,000.....                          | 118                | 11,184,270        | 452,000                    | 4,659,170   | 6,073,100                         | 121,462               | 292,493         | 323,958                          | 2.897  |
| \$100,000-\$150,000.....                         | 343                | 43,912,675        | 1,301,000                  | 11,800,025  | 30,811,650                        | 616,233               | 1,125,881       | 1,742,114                        | 3.967  |
| \$150,000-\$200,000.....                         | 155                | 29,937,993        | 593,000                    | 14,265,343  | 12,079,650                        | 241,593               | 850,400         | 1,091,993                        | 4.054  |
| \$200,000-\$250,000.....                         | 64                 | 14,484,859        | 242,000                    | 7,132,959   | 7,109,900                         | 142,198               | 567,576         | 709,774                          | 4.900  |
| \$250,000-\$300,000.....                         | 54                 | 15,207,552        | 205,000                    | 7,162,152   | 7,840,400                         | 156,808               | 705,980         | 862,788                          | 5.673  |
| \$300,000-\$400,000.....                         | 58                 | 19,922,993        | 226,000                    | 8,622,443   | 11,074,550                        | 221,491               | 1,037,667       | 1,259,158                        | 6.326  |
| \$400,000-\$500,000.....                         | 31                 | 14,459,825        | 119,000                    | 8,485,525   | 5,855,300                         | 117,106               | 869,315         | 986,421                          | 6.822  |
| \$500,000-\$1,000,000.....                       | 39                 | 27,587,551        | 147,000                    | 15,350,051  | 12,090,500                        | 241,810               | 2,022,691       | 2,264,501                        | 8.208  |
| \$1,000,000-\$1,500,000.....                     | 11                 | 12,666,633        | 43,000                     | 8,255,533   | 4,368,100                         | 87,362                | 1,059,028       | 1,146,390                        | 9.050  |
| \$1,500,000-\$2,000,000.....                     | 3                  | 4,711,718         | 12,000                     | 2,648,018   | 2,051,700                         | 41,034                | 437,314         | 477,348                          | 10.131   |
| \$2,000,000-\$3,000,000.....                     | 2                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 10.629   |
| \$3,000,000-\$4,000,000.....                     | 2                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 11.360   |
| \$4,000,000-\$5,000,000.....                     | 1                  | (2)               | (2)                        | (2)         | (2)                               | (2)                   | (2)             | (2)                              | 13.566   |
| \$5,000,000 and over.....                        |                    |                   |                            |             |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 17,167,780        | 20,000                     | 11,910,580  | 5,237,200                         | 104,744               | 1,918,132       | 2,022,876                        |  |
| Total.....                                       | 39,487             | 643,243,991       | 150,318,000                | 217,480,892 | 279,671,500                       | 5,593,430             | 12,019,309      | 17,612,739                       | 2.738  |
| Women making separate returns from husbands..... | 802                |                   |                            |             |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 40,289             |                   |                            |             |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## RHODE ISLAND.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 562                | \$1,983,087       | \$2,197,000                | \$206,963        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 59                 | 205,679           | 177,000                    | 4,223            | 824,450                           | \$489                 |                  | \$489                            | 0.238  |
| \$4,000-\$5,000.....                             | 510                | 2,238,347         | 1,950,000                  | 107,547          | 210,800                           | 4,216                 |                  | 4,216                            | .186   |
| \$5,000-\$6,000.....                             | 419                | 2,310,143         | 1,607,000                  | 237,443          | 465,700                           | 9,314                 |                  | 9,314                            | .403   |
| \$6,000-\$7,000.....                             | 297                | 1,931,524         | 1,129,000                  | 312,174          | 489,350                           | 9,787                 |                  | 9,787                            | .507   |
| \$7,000-\$8,000.....                             | 228                | 1,698,045         | 859,000                    | 310,645          | 528,400                           | 10,568                |                  | 10,568                           | .622   |
| \$8,000-\$9,000.....                             | 178                | 1,418,667         | 635,000                    | 313,467          | 469,200                           | 9,384                 |                  | 9,384                            | .661   |
| \$9,000-\$10,000.....                            | 135                | 1,275,005         | 504,000                    | 310,805          | 490,200                           | 9,204                 |                  | 9,204                            | .722   |
| \$10,000-\$15,000.....                           | 454                | 5,534,923         | 1,705,000                  | 1,915,573        | 1,914,350                         | 38,287                |                  | 38,287                           | .692   |
| \$15,000-\$20,000.....                           | 239                | 3,950,461         | 885,000                    | 1,425,061        | 1,639,400                         | 32,788                |                  | 32,788                           | .830   |
| \$20,000-\$25,000.....                           | 139                | 3,112,074         | 529,000                    | 1,318,524        | 1,234,550                         | 25,291                | \$2,998          | 28,289                           | .908   |
| \$25,000-\$30,000.....                           | 85                 | 2,345,091         | 332,000                    | 1,008,341        | 1,004,750                         | 20,095                | 5,998            | 26,093                           | 1.113  |
| \$30,000-\$40,000.....                           | 132                | 4,538,093         | 495,000                    | 2,166,193        | 1,906,900                         | 38,138                | 17,830           | 55,968                           | 1.225  |
| \$40,000-\$50,000.....                           | 46                 | 2,058,085         | 173,000                    | 907,585          | 977,500                           | 19,550                | 12,810           | 32,360                           | 1.572  |
| \$50,000-\$60,000.....                           | 31                 | 1,675,804         | 114,000                    | 938,704          | 653,100                           | 13,062                | 14,356           | 27,418                           | 1.636  |
| \$60,000-\$70,000.....                           | 24                 | 1,567,953         | 88,000                     | 934,753          | 545,200                           | 10,904                | 17,974           | 28,878                           | 1.842  |
| \$70,000-\$80,000.....                           | 21                 | 1,533,921         | 80,000                     | 942,371          | 541,550                           | 10,831                | 22,753           | 33,584                           | 2.147  |
| \$80,000-\$90,000.....                           | 17                 | 1,453,688         | 61,000                     | 966,238          | 421,450                           | 8,529                 | 24,101           | 32,630                           | 2.245  |
| \$90,000-\$100,000.....                          | 8                  | 745,943           | 32,000                     | 379,743          | 334,200                           | 6,684                 | 13,476           | 20,160                           | 2.703  |
| \$100,000-\$150,000.....                         | 32                 | 3,779,817         | 117,000                    | 2,638,617        | 1,024,200                         | 20,484                | 93,270           | 116,754                          | 3.089  |
| \$150,000-\$200,000.....                         | 9                  | 1,677,559         | 33,000                     | 1,249,509        | 375,050                           | 7,501                 | 63,394           | 70,895                           | 4.226  |
| \$200,000-\$250,000.....                         | 11                 | 2,521,556         | 40,000                     | 2,332,896        | 183,750                           | 3,675                 | 113,195          | 116,870                          | 4.626  |
| \$250,000-\$300,000.....                         | 10                 | 2,727,299         | 37,000                     | 2,027,649        | 662,650                           | 13,253                | 140,377          | 153,630                          | 5.633  |
| \$300,000-\$400,000.....                         | 6                  | 2,620,297         | 23,000                     | 184,797          | 2,412,500                         | 48,250                | 108,916          | 157,166                          | 5.998  |
| \$400,000-\$500,000.....                         | 4                  | 1,859,280         | 13,000                     | 1,003,980        | 842,300                           | 16,846                | 151,645          | 168,491                          | 9.062  |
| \$500,000-\$1,000,000.....                       | 5                  | 3,769,809         | 19,000                     | 2,408,909        | 1,341,900                         | 21,838                | 231,903          | 258,741                          | 6.864  |
| \$1,000,000-\$1,500,000.....                     | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 8.331  |
| \$1,500,000-\$2,000,000.....                     |                    | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 |  |
| \$2,000,000-\$3,000,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 11.502   |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 4,631,012         | 12,000                     | 2,439,362        | 2,188,650                         | 43,773                | 419,397          | 463,170                          |  |
| Total.....                                       | 3,646              | 65,257,163        | 13,848,000                 | 28,942,989       | 22,887,050                        | 457,741               | 1,457,333        | 1,915,104                        | 2.935  |
| Women making separate returns from husbands..... | 99                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 3,745              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES;** *showing for each class the number of returns, net income, and total tax—Continued.*

**SOUTH CAROLINA.**

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 226                | \$797,223         | \$894,000                  | \$88,573   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 23                 | 88,698            | 69,000                     | 2,598      | \$17,100                          | \$342                 |                 | \$342                            | .386   |
| \$4,000-\$5,000.....                             | 246                | 1,096,854         | 947,000                    | 52,904     | 96,950                            | 1,939                 |                 | 1,939                            | .177   |
| \$5,000-\$6,000.....                             | 197                | 918,282           | 648,000                    | 111,182    | 159,100                           | 3,182                 |                 | 3,182                            | .347   |
| \$6,000-\$7,000.....                             | 128                | 825,607           | 499,000                    | 121,057    | 205,550                           | 4,111                 |                 | 4,111                            | .498   |
| \$7,000-\$8,000.....                             | 60                 | 451,447           | 235,000                    | 64,347     | 152,100                           | 3,042                 |                 | 3,042                            | .674   |
| \$8,000-\$9,000.....                             | 60                 | 510,939           | 231,000                    | 130,889    | 149,050                           | 2,981                 |                 | 2,981                            | .583   |
| \$9,000-\$10,000.....                            | 41                 | 387,893           | 161,000                    | 89,490     | 137,400                           | 2,748                 |                 | 2,748                            | .708   |
| \$10,000-\$15,000.....                           | 126                | 1,513,001         | 493,000                    | 428,601    | 591,400                           | 11,828                |                 | 11,828                           | .781   |
| \$15,000-\$20,000.....                           | 66                 | 1,133,357         | 257,000                    | 336,157    | 540,200                           | 10,804                |                 | 10,804                           | .953   |
| \$20,000-\$25,000.....                           | 19                 | 424,242           | 75,000                     | 231,692    | 117,550                           | 2,351                 | \$351           | 2,702                            | .637   |
| \$25,000-\$30,000.....                           | 11                 | 298,542           | 42,000                     | 128,642    | 127,900                           | 2,558                 | 784             | 3,342                            | 1.119  |
| \$30,000-\$40,000.....                           | 9                  | 307,774           | 36,000                     | 181,574    | 90,200                            | 1,804                 | 1,279           | 3,083                            | 1.002  |
| \$40,000-\$50,000.....                           | 9                  | 396,070           | 36,000                     | 126,670    | 233,400                           | 4,668                 | 2,521           | 7,189                            | 1.815  |
| \$50,000-\$60,000.....                           | 6                  | 328,834           | 23,000                     | 187,534    | 118,300                           | 2,366                 | 2,899           | 5,265                            | 1.601  |
| \$60,000-\$70,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$70,000-\$80,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$80,000-\$90,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$90,000-\$100,000.....                          |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$100,000-\$150,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 2.509  |
| \$150,000-\$200,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.776  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 404,187           | 10,000                     | 246,887    | 147,300                           | 2,946                 | 11,694          | 14,640                           |  |
| Total.....                                       | 1,200              | 9,882,947         | 4,656,000                  | 2,528,797  | 2,883,500                         | 57,670                | 19,528          | 77,198                           | .781   |
| Women making separate returns from husbands..... | 4                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 1,204              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable: specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## SOUTH DAKOTA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 191                | \$681,178         | \$751,000                  | \$82,365   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 20                 | 71,563            | 60,000                     | 2,263      | \$9,309                           | \$186                 |                 | \$186                            | 0.260  |
| \$4,000-\$5,000.....                             | 200                | 901,336           | 783,000                    | 41,736     | 76,600                            | 1,532                 |                 | 1,532                            | .170   |
| \$5,000-\$6,000.....                             | 157                | 847,657           | 619,000                    | 34,957     | 193,700                           | 3,874                 |                 | 3,874                            | .457   |
| \$6,000-\$7,000.....                             | 92                 | 596,601           | 358,000                    | 85,401     | 153,200                           | 3,064                 |                 | 3,064                            | .514   |
| \$7,000-\$8,000.....                             | 54                 | 406,875           | 216,000                    | 68,575     | 122,300                           | 2,446                 |                 | 2,446                            | .601   |
| \$8,000-\$9,000.....                             | 50                 | 422,676           | 198,000                    | 93,576     | 131,100                           | 2,622                 |                 | 2,622                            | .620   |
| \$9,000-\$10,000.....                            | 43                 | 409,958           | 170,000                    | 91,008     | 148,950                           | 2,979                 |                 | 2,979                            | .727   |
| \$10,000-\$15,000.....                           | 83                 | 1,017,429         | 327,000                    | 354,029    | 336,400                           | 6,728                 |                 | 6,728                            | .661   |
| \$15,000-\$20,000.....                           | 32                 | 542,607           | 124,000                    | 180,057    | 238,550                           | 4,771                 |                 | 4,771                            | .879   |
| \$20,000-\$25,000.....                           | 13                 | 287,138           | 51,000                     | 120,388    | 115,750                           | 2,315                 | \$272           | 2,587                            | .901   |
| \$25,000-\$30,000.....                           | 11                 | 308,852           | 41,000                     | 111,352    | 153,500                           | 3,070                 | 888             | 3,958                            | 1.282  |
| \$30,000-\$40,000.....                           | 14                 | 495,778           | 54,000                     | 226,728    | 215,050                           | 4,301                 | 2,022           | 6,323                            | 1.275  |
| \$40,000-\$50,000.....                           | 8                  | 358,250           | 31,000                     | 146,250    | 181,000                           | 3,620                 | 2,286           | 5,906                            | 1.649  |
| \$50,000-\$60,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | .932   |
| \$60,000-\$70,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$70,000-\$80,000.....                           | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 1.492  |
| \$80,000-\$90,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$90,000-\$100,000.....                          |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$100,000-\$150,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$150,000-\$200,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 126,354           | 8,000                      | 110,901    | 7,450                             | 149                   | 1,438           | 1,587                            | .....  |
| Total.....                                       | 970                | 7,474,252         | 3,794,000                  | 1,749,589  | 2,082,850                         | 41,657                | 6,906           | 48,563                           | .650   |
| Women making separate returns from husbands..... | 1                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 971                |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

TENNESSEE.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,043              | \$3,650,124       | \$4,117,000                | \$384,500  | 4,999                             | 866,900               | 81,338          | 81,338                           | 0.312  |
| \$3,000-\$4,000.....                             | 119                | 428,899           | 357,000                    |            | 4,999                             | 866,900               | 81,338          | 81,338                           | 0.312  |
| \$4,000-\$5,000.....                             | 79 <sup>1</sup>    | 3,552,036         | 3,082,000                  | 144,686    | 325,350                           | 6,507                 | 6,507           | 6,507                            | .183   |
| \$5,000-\$6,000.....                             | 528                | 2,871,507         | 2,064,000                  | 290,007    | 517,500                           | 10,356                | 10,356          | 10,356                           | .360   |
| \$6,000-\$7,000.....                             | 353                | 2,279,701         | 1,364,000                  | 315,001    | 600,700                           | 12,014                | 12,014          | 12,014                           | .527   |
| \$7,000-\$8,000.....                             | 294                | 1,933,418         | 1,020,000                  | 309,318    | 634,100                           | 12,688                | 12,688          | 12,688                           | .646   |
| \$8,000-\$9,000.....                             | 180                | 1,514,155         | 699,000                    | 332,905    | 482,250                           | 9,644                 | 9,644           | 9,645                            | .637   |
| \$9,000-\$10,000.....                            | 139                | 1,318,114         | 538,000                    | 305,464    | 174,650                           | 9,498                 | 9,498           | 9,493                            | .720   |
| \$10,000-\$15,000.....                           | 434                | 5,241,279         | 1,681,000                  | 1,284,129  | 2,276,150                         | 45,528                | 45,528          | 45,523                           | .869   |
| \$15,000-\$20,000.....                           | 175                | 3,011,964         | 675,000                    | 928,514    | 1,408,450                         | 28,119                | 28,119          | 28,119                           | .955   |
| \$20,000-\$25,000.....                           | 121                | 2,693,121         | 468,000                    | 791,221    | 1,433,900                         | 28,678                | 82,721          | 31,399                           | 1.166  |
| \$25,000-\$30,000.....                           | 59                 | 1,601,944         | 227,000                    | 686,144    | 688,800                           | 13,777                | 4,208           | 18,044                           | 1.126  |
| \$30,000-\$40,000.....                           | 76 <sup>1</sup>    | 2,616,492         | 295,000                    | 1,090,342  | 1,231,150                         | 24,623                | 10,892          | 35,515                           | 1.357  |
| \$40,000-\$50,000.....                           | 47                 | 2,118,762         | 181,000                    | 937,662    | 1,000,100                         | 20,002                | 14,182          | 34,184                           | 1.613  |
| \$50,000-\$60,000.....                           | 18                 | 997,255           | 71,000                     | 462,055    | 464,200                           | 9,284                 | 9,122           | 18,406                           | 1.846  |
| \$60,000-\$70,000.....                           | 9                  | 577,051           | 34,000                     | 204,901    | 338,150                           | 6,763                 | 6,546           | 13,309                           | 2.306  |
| \$70,000-\$80,000.....                           | 7                  | 529,103           | 28,000                     | 202,903    | 298,200                           | 5,964                 | 10,892          | 16,856                           | 3.186  |
| \$80,000-\$90,000.....                           | 7                  | 600,032           | 28,000                     | 551,782    | 20,250                            | 407                   | 9,866           | 10,271                           | 1.712  |
| \$90,000-\$100,000.....                          | 4                  | 374,019           | 16,000                     | 157,769    | 200,250                           | 4,005                 | 6,961           | 10,966                           | 2.932  |
| \$100,000-\$150,000.....                         | 7                  | 911,586           | 27,000                     | 636,986    | 247,600                           | 4,952                 | 24,112          | 29,064                           | 3.188  |
| \$150,000-\$200,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.692  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.555  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.098  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,017,113         | 15,000                     | 373,163    | 628,950                           | 12,579                | 46,764          | 59,343                           |  |
| Total.....                                       | 4,390              | 39,867,675        | 16,987,000                 | 10,394,451 | 13,337,600                        | 266,752               | 146,326         | 413,078                          | 1.036  |
| Women making separate returns from husbands..... | 24                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 4,414              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

## TEXAS.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 2,076              | \$7,310,015       | \$8,214,000                | \$680,998        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 255                | 914,095           | 765,000                    | 30,797           | \$118,300                         | \$2,366               | \$2,366          | 0.259                            |  |
| \$4,000-\$5,000.....                             | 1,877              | 8,456,557         | 7,240,000                  | 333,857          | 882,700                           | 17,654                | 17,654           | .209                             |  |
| \$5,000-\$6,000.....                             | 1,378              | 7,560,389         | 5,357,000                  | 543,589          | 1,656,800                         | 33,136                | 33,136           | .438                             |  |
| \$6,000-\$7,000.....                             | 892                | 5,747,803         | 3,420,000                  | 628,503          | 1,657,300                         | 33,143                | 33,143           | .577                             |  |
| \$7,000-\$8,000.....                             | 732                | 5,496,756         | 2,837,000                  | 740,906          | 1,918,850                         | 38,377                | 38,377           | .698                             |  |
| \$8,000-\$9,000.....                             | 507                | 4,287,727         | 1,959,000                  | 644,927          | 1,683,800                         | 33,676                | 33,676           | .785                             |  |
| \$9,000-\$10,000.....                            | 360                | 3,421,854         | 1,393,000                  | 549,204          | 1,479,650                         | 29,593                | 29,593           | .865                             |  |
| \$10,000-\$15,000.....                           | 1,095              | 13,383,928        | 4,225,000                  | 2,765,228        | 6,393,700                         | 127,874               | 127,874          | .955                             |  |
| \$15,000-\$20,000.....                           | 492                | 7,927,940         | 1,766,000                  | 1,951,400        | 4,210,450                         | 84,209                | 84,209           | 1.062                            |  |
| \$21,000-\$25,000.....                           | 254                | 5,650,174         | 987,000                    | 1,503,124        | 3,160,050                         | 63,201                | \$5,603          | 68,804                           | 1.218  |
| \$25,000-\$30,000.....                           | 143                | 3,944,384         | 554,000                    | 1,398,931        | 1,991,450                         | 39,829                | 10,454           | 50,283                           | 1.275  |
| \$30,000-\$40,000.....                           | 159                | 5,450,423         | 604,000                    | 2,023,523        | 2,823,100                         | 56,492                | 22,193           | 78,685                           | 1.443  |
| \$40,000-\$50,000.....                           | 78                 | 3,524,760         | 209,000                    | 1,509,910        | 1,715,850                         | 34,317                | 22,445           | 56,762                           | 1.610  |
| \$50,000-\$60,000.....                           | 51                 | 2,743,514         | 191,000                    | 1,092,514        | 1,490,000                         | 29,200                | 24,430           | 53,630                           | 1.953  |
| \$60,000-\$70,000.....                           | 32                 | 3,524,760         | 121,000                    | 970,393          | 1,045,850                         | 20,917                | 22,367           | 43,284                           | 2.094  |
| \$70,000-\$80,000.....                           | 23                 | 1,943,056         | 100,000                    | 705,007          | 1,138,050                         | 22,761                | 27,092           | 49,853                           | 2.566  |
| \$80,000-\$90,000.....                           | 22                 | 1,862,249         | 84,000                     | 740,699          | 1,037,550                         | 20,751                | 30,048           | 50,797                           | 2.728  |
| \$90,000-\$100,000.....                          | 13                 | 1,249,279         | 51,000                     | 563,829          | 634,450                           | 12,689                | 23,450           | 36,139                           | 2.893  |
| \$100,000-\$150,000.....                         | 31                 | 3,921,757         | 123,000                    | 1,934,407        | 1,597,350                         | 31,347                | 86,979           | 118,306                          | 3.267  |
| \$150,000-\$200,000.....                         | 12                 | 2,110,791         | 43,000                     | 649,041          | 1,424,750                         | 28,495                | 72,650           | 101,145                          | 4.792  |
| \$200,000-\$250,000.....                         | 7                  | 1,566,380         | 23,000                     | 829,636          | 710,750                           | 14,217                | 64,143           | 78,361                           | 5.003  |
| \$250,000-\$300,000.....                         | 3                  | 823,561           | 9,000                      | 83,111           | 725,450                           | 14,509                | 38,644           | 53,153                           | 6.478  |
| \$300,000-\$400,000.....                         | 3                  | 1,066,343         | 11,000                     | 157,447          | 897,900                           | 17,958                | 59,970           | 77,928                           | 7.308  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 8.084  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 9.542  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 12.430   |
| Classes grouped <sup>2</sup> .....               |                    | 11,116,949        | 10,000                     | 9,923,599        | 1,213,350                         | 24,267                | 1,302,299        | 1,326,566                        |  |
| Total.....                                       | 10,471             | 113,278,037       | 40,434,000                 | 32,881,570       | 41,547,450                        | 836,919               | 1,812,748        | 2,643,697                        | 2.334  |
| Women making separate returns from husbands..... | 43                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 10,514             |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable, specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.**

UTAH.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 201                | \$695,961         | \$793,000                  | \$78,733   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 22                 | 81,489            | 66,000                     | 6,789      | 8,700                             | 8171                  |                 | 8174                             | 0.214  |
| \$4,000-\$5,000.....                             | 212                | 952,123           | 832,000                    | 34,373     | 85,750                            | 1,715                 |                 | 1,715                            | .180   |
| \$5,000-\$6,000.....                             | 141                | 767,595           | 554,000                    | 69,145     | 144,450                           | 2,889                 |                 | 2,889                            | .376   |
| \$6,000-\$7,000.....                             | 115                | 715,978           | 446,000                    | 108,728    | 191,250                           | 3,825                 |                 | 3,825                            | .513   |
| \$7,000-\$8,000.....                             | 71                 | 540,768           | 272,000                    | 133,218    | 135,550                           | 2,711                 |                 | 2,711                            | .501   |
| \$8,000-\$9,000.....                             | 56                 | 474,410           | 221,000                    | 118,810    | 131,600                           | 2,692                 |                 | 2,692                            | .567   |
| \$9,000-\$10,000.....                            | 48                 | 465,028           | 187,000                    | 119,978    | 158,050                           | 3,161                 |                 | 3,161                            | .680   |
| \$10,000-\$15,000.....                           | 162                | 1,972,272         | 633,000                    | 522,272    | 817,000                           | 16,310                |                 | 16,310                           | .828   |
| \$15,000-\$20,000.....                           | 71                 | 1,248,475         | 276,000                    | 404,825    | 567,650                           | 11,353                |                 | 11,353                           | .909   |
| \$20,000-\$25,000.....                           | 42                 | 961,980           | 162,000                    | 383,680    | 416,300                           | 8,326                 | \$1,217         | 9,543                            | .992   |
| \$25,000-\$30,000.....                           | 24                 | 663,280           | 93,000                     | 272,230    | 298,050                           | 5,961                 | 1,831           | 7,792                            | 1.175  |
| \$30,000-\$40,000.....                           | 29                 | 976,749           | 111,000                    | 591,049    | 274,700                           | 5,494                 | 3,792           | 9,286                            | .951   |
| \$40,000-\$50,000.....                           | 12                 | 543,370           | 48,990                     | 373,020    | 162,300                           | 3,247                 | 3,648           | 6,895                            | 1.269  |
| \$50,000-\$60,000.....                           | 11                 | 633,050           | 43,000                     | 356,840    | 236,250                           | 4,725                 | 6,153           | 10,878                           | 1.710  |
| \$60,000-\$70,000.....                           | 5                  | 330,182           | 20,000                     | 229,732    | 80,850                            | 1,617                 | 3,947           | 5,564                            | 1.683  |
| \$70,000-\$80,000.....                           | 6                  | 454,370           | 24,000                     | 267,720    | 162,650                           | 3,253                 | 6,370           | 9,623                            | 2.074  |
| \$80,000-\$90,000.....                           | 4                  | 311,759           | 16,000                     | 160,959    | 164,800                           | 3,296                 | 5,671           | 8,967                            | 2.624  |
| \$90,000-\$100,000.....                          | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.418  |
| \$100,000-\$150,000.....                         | 5                  | 597,996           | 20,000                     | 330,396    | 247,600                           | 4,952                 | 14,910          | 19,862                           | 3.321  |
| \$150,000-\$200,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 3.749  |
| \$200,000-\$250,000.....                         | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.626  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 830,531           | 20,000                     | 542,231    | 268,700                           | 5,374                 | 29,044          | 34,418                           |  |
| Total.....                                       | 1,242              | 14,281,206        | 4,837,000                  | 5,004,728  | 4,555,250                         | 91,105                | 76,583          | 167,688                          | 1.174  |
| Women making separate returns from husbands..... | 17                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 1,259              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## VERMONT.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 201                | \$711,129         | \$782,000                  | \$101,953        |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000.....                             | 20                 | 71,869            | 60,000                     | 3,069            | \$8,800                           | \$176                 |                  | \$176                            | 0.245  |
| \$4,000-\$5,000.....                             | 187                | 842,979           | 725,000                    | 40,879           | 77,100                            | 1,542                 |                  | 1,542                            | 1.183  |
| \$5,000-\$6,000.....                             | 138                | 750,052           | 536,000                    | 87,552           | 126,500                           | 2,530                 |                  | 2,530                            | 3.37   |
| \$6,000-\$7,000.....                             | 93                 | 601,015           | 349,000                    | 93,595           | 158,450                           | 3,169                 |                  | 3,169                            | 5.27   |
| \$7,000-\$8,000.....                             | 76                 | 569,833           | 293,000                    | 120,733          | 156,100                           | 3,122                 |                  | 3,122                            | 5.48   |
| \$8,000-\$9,000.....                             | 50                 | 423,425           | 185,000                    | 96,025           | 142,400                           | 2,848                 |                  | 2,848                            | 6.73   |
| \$9,000-\$10,000.....                            | 48                 | 455,313           | 182,000                    | 121,513          | 151,800                           | 3,036                 |                  | 3,036                            | 6.67   |
| \$10,000-\$15,000.....                           | 113                | 1,309,703         | 433,000                    | 444,353          | 492,350                           | 9,847                 |                  | 9,847                            | 7.19   |
| \$15,000-\$20,000.....                           | 42                 | 715,296           | 156,000                    | 276,096          | 283,200                           | 5,664                 |                  | 5,664                            | 7.92   |
| \$20,000-\$25,000.....                           | 21                 | 459,788           | 81,000                     | 202,388          | 176,400                           | 3,528                 | \$357            | 3,885                            | 8.45   |
| \$25,000-\$30,000.....                           | 24                 | 677,855           | 90,000                     | 296,955          | 290,900                           | 5,818                 | 1,589            | 7,407                            | 1.093  |
| \$30,000-\$40,000.....                           | 21                 | 750,425           | 77,000                     | 485,475          | 187,950                           | 3,759                 | 2,698            | 6,457                            | 8.60   |
| \$40,000-\$50,000.....                           | 7                  | 310,172           | 26,000                     | 183,972          | 100,200                           | 2,004                 | 1,511            | 3,515                            | 1.133  |
| \$50,000-\$60,000.....                           | 4                  | 215,392           | 14,000                     | 122,022          | 79,300                            | 1,586                 | 1,719            | 3,305                            | 1.534  |
| \$60,000-\$70,000.....                           | 10                 | 639,899           | 38,000                     | 456,699          | 145,200                           | 2,904                 | 6,714            | 9,618                            | 1.503  |
| \$70,000-\$80,000.....                           | 6                  | 439,994           | 22,000                     | 290,344          | 127,650                           | 2,553                 | 5,897            | 8,450                            | 1.920  |
| \$80,000-\$90,000.....                           | 6                  | 512,588           | 21,000                     | 327,988          | 163,600                           | 3,272                 | 8,363            | 11,635                           | 2.270  |
| \$90,000-\$100,000.....                          | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 2.899  |
| \$100,000-\$150,000.....                         | 6                  | 768,375           | 24,000                     | 394,125          | 350,250                           | 7,005                 | 19,478           | 26,483                           | 3.447  |
| \$150,000-\$200,000.....                         | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 4.210  |
| \$200,000-\$250,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$300,000-\$400,000.....                         | 3                  | 989,539           | 11,000                     | 383,189          | 595,350                           | 11,907                | 44,979           | 56,886                           | 5.749  |
| \$400,000-\$500,000.....                         |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$500,000-\$1,000,000.....                       | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 7.080  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | ( <sup>2</sup> )                 | 10.125   |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |                  |                                   |                       |                  |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 2,354,294         | 18,000                     | 1,403,934        | 932,350                           | 18,647                | 176,782          | 195,429                          |  |
| Total.....                                       | 1,081              | 14,628,955        | 4,123,000                  | 5,932,929        | 4,745,850                         | 94,917                | 270,087          | 365,004                          | 2.495  |
| Women making separate returns from husbands..... | 19                 |                   |                            |                  |                                   |                       |                  |                                  |  |
| Grand total.....                                 | 1,100              |                   |                            |                  |                                   |                       |                  |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES;** *showing for each class the number of returns, net income, and total tax—Continued.*

VIRGINIA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 1.....                           | 848                | \$2,962,039       | \$3,348,000                | \$539,841  | .....                             | .....                 | .....           | .....                            | .....  |
| \$3,000-\$4,000.....                             | 98                 | 363,625           | 294,000                    | 13,675     | 855,950                           | \$1,119               | .....           | \$1,119                          | 0.308  |
| \$4,000-\$5,000.....                             | 723                | 3,237,335         | 2,800,000                  | 155,285    | 282,059                           | 5,641                 | .....           | 5,641                            | .174   |
| \$5,000-\$6,000.....                             | 521                | 2,850,419         | 2,015,600                  | 307,269    | 528,150                           | 10,563                | .....           | 10,563                           | .371   |
| \$6,000-\$7,000.....                             | 381                | 2,457,491         | 1,475,000                  | 368,441    | 614,050                           | 12,281                | .....           | 12,281                           | .500   |
| \$7,000-\$8,000.....                             | 259                | 1,938,032         | 1,005,000                  | 392,582    | 540,450                           | 10,809                | .....           | 10,809                           | .558   |
| \$8,000-\$9,000.....                             | 180                | 1,518,157         | 689,000                    | 355,907    | 473,250                           | 9,465                 | .....           | 9,465                            | .623   |
| \$9,000-\$10,000.....                            | 167                | 1,591,183         | 645,000                    | 393,733    | 359,450                           | 11,009                | .....           | 11,009                           | .692   |
| \$10,000-\$15,000.....                           | 430                | 5,188,690         | 1,646,000                  | 1,475,890  | 2,096,800                         | 41,336                | .....           | 41,336                           | .797   |
| \$15,000-\$20,000.....                           | 191                | 3,316,430         | 745,000                    | 1,103,980  | 1,465,459                         | 29,309                | .....           | 29,309                           | .884   |
| \$20,000-\$25,000.....                           | 102                | 2,269,228         | 396,000                    | 983,728    | 889,500                           | 17,799                | \$2,295         | 20,085                           | .885   |
| \$25,000-\$30,000.....                           | 60                 | 1,655,245         | 233,000                    | 742,445    | 679,800                           | 13,595                | 4,561           | 18,157                           | 1.097  |
| \$30,000-\$40,000.....                           | 78                 | 2,745,239         | 306,000                    | 1,101,939  | 1,337,300                         | 26,746                | 11,801          | 38,547                           | 1.404  |
| \$40,000-\$50,000.....                           | 34                 | 1,512,699         | 135,000                    | 699,449    | 687,250                           | 13,745                | 9,804           | 23,549                           | 1.557  |
| \$50,000-\$60,000.....                           | 30                 | 1,662,383         | 117,000                    | 572,113    | 973,250                           | 19,465                | 15,198          | 34,663                           | 2.085  |
| \$60,000-\$70,000.....                           | 11                 | 718,119           | 44,000                     | 203,069    | 471,059                           | 9,421                 | 8,144           | 17,565                           | 2.446  |
| \$70,000-\$80,000.....                           | 13                 | 958,313           | 50,000                     | 528,063    | 399,250                           | 7,805                 | 13,491          | 21,296                           | 2.199  |
| \$80,000-\$90,000.....                           | 7                  | 593,944           | 26,000                     | 229,894    | 347,050                           | 6,941                 | 9,795           | 16,736                           | 2.818  |
| \$90,000-\$100,000.....                          | 8                  | 777,472           | 31,000                     | 431,972    | 314,500                           | 6,290                 | 15,098          | 21,388                           | 2.751  |
| \$100,000-\$150,000.....                         | 7                  | 875,135           | 27,000                     | 362,636    | 485,500                           | 9,710                 | 22,768          | 32,478                           | 3.711  |
| \$150,000-\$200,000.....                         | 5                  | 862,705           | 20,000                     | 492,555    | 350,150                           | 7,003                 | 29,248          | 36,251                           | 4.202  |
| \$200,000-\$250,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 4.570  |
| \$250,000-\$300,000.....                         | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 5.280  |
| \$400,000-\$500,000.....                         | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$500,000-\$1,000,000.....                       | 2                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 9.641  |
| \$1,000,000-\$1,500,000.....                     | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$1,500,000-\$2,000,000.....                     | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$2,000,000-\$3,000,000.....                     | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$3,000,000-\$4,000,000.....                     | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$4,000,000-\$5,000,000.....                     | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| \$5,000,000 and over.....                        | .....              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| Classes grouped 2.....                           | .....              | 2,152,600         | 16,000                     | 687,250    | 1,449,350                         | 28,987                | 152,070         | 181,057                          | .....  |
| Total.....                                       | 4,157              | 42,216,464        | 16,063,000                 | 11,927,716 | 14,951,550                        | 299,031               | 294,273         | 593,304                          | 1.405  |
| Women making separate returns from husbands..... | 33                 | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |
| Grand total.....                                 | 4,190              | .....             | .....                      | .....      | .....                             | .....                 | .....           | .....                            | .....  |

1 Nontaxable; specific exemption and dividends exceed net income.

2 Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

## WASHINGTON.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,357              | 84,778,077        | 85,398,000                 | \$277,288  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 133                | 447,992           | 399,000                    | 23,092     | 825,900                           | 8518                  |                 | 8518                             | 0.116  |
| \$4,000-\$5,000.....                             | 1,034              | 4,639,313         | 4,039,000                  | 125,113    | 475,200                           | 9,504                 |                 | 9,504                            | .205   |
| \$5,000-\$6,000.....                             | 643                | 3,498,577         | 2,513,000                  | 227,977    | 757,600                           | 15,152                |                 | 15,152                           | .433   |
| \$6,000-\$7,000.....                             | 439                | 2,827,053         | 1,712,000                  | 312,703    | 812,950                           | 18,259                |                 | 18,259                           | .575   |
| \$7,000-\$8,000.....                             | 273                | 2,031,728         | 1,061,000                  | 247,228    | 703,500                           | 14,070                |                 | 14,070                           | .693   |
| \$8,000-\$9,000.....                             | 237                | 2,006,892         | 915,000                    | 384,892    | 705,000                           | 14,120                |                 | 14,120                           | .704   |
| \$9,000-\$10,000.....                            | 182                | 1,724,438         | 710,000                    | 342,988    | 671,450                           | 13,429                |                 | 13,429                           | .779   |
| \$10,000-\$15,000.....                           | 488                | 5,859,645         | 1,888,000                  | 1,218,945  | 2,751,700                         | 55,094                |                 | 55,094                           | .940   |
| \$15,000-\$20,000.....                           | 203                | 3,487,816         | 777,000                    | 1,210,013  | 1,481,800                         | 29,618                |                 | 29,618                           | .854   |
| \$20,000-\$25,000.....                           | 192                | 2,275,626         | 397,000                    | 732,476    | 1,147,150                         | 22,943                | 82,273          | 25,219                           | 1.108  |
| \$25,000-\$30,000.....                           | 70                 | 1,913,972         | 2,90,000                   | 851,222    | 788,750                           | 15,775                | 5,123           | 20,901                           | 1.092  |
| \$30,000-\$40,000.....                           | 75                 | 2,591,165         | 293,000                    | 888,195    | 1,431,000                         | 28,600                | 10,378          | 38,978                           | 1.504  |
| \$40,000-\$50,000.....                           | 21                 | 991,946           | 83,000                     | 582,146    | 328,900                           | 6,578                 | 7,204           | 13,782                           | 1.386  |
| \$50,000-\$60,000.....                           | 21                 | 1,091,841         | 83,000                     | 422,341    | 592,500                           | 11,850                | 9,557           | 21,407                           | 1.955  |
| \$60,000-\$70,000.....                           | 10                 | 649,270           | 37,000                     | 315,670    | 291,600                           | 5,932                 | 7,447           | 13,379                           | 2.061  |
| \$70,000-\$80,000.....                           | 13                 | 917,033           | 49,000                     | 477,933    | 427,100                           | 8,402                 | 12,688          | 21,090                           | 2.227  |
| \$80,000-\$90,000.....                           | 6                  | 5,707,500         | 20,000                     | 438,500    | 49,000                            | 980                   | 8,301           | 9,281                            | 1.829  |
| \$90,000-\$100,000.....                          | 5                  | 469,973           | 19,000                     | 351,663    | 91,300                            | 1,886                 | 8,664           | 10,550                           | 2.245  |
| \$100,000-\$150,000.....                         | 17                 | 2,010,690         | 65,000                     | 1,206,740  | 738,950                           | 14,779                | 49,133          | 63,912                           | 3.179  |
| \$150,000-\$200,000.....                         | 4                  | 723,683           | 14,000                     | 390,083    | 319,600                           | 6,392                 | 25,422          | 31,814                           | 4.393  |
| \$200,000-\$250,000.....                         | 4                  | 824,723           | 15,000                     | 533,973    | 255,750                           | 5,115                 | 31,730          | 36,845                           | 4.468  |
| \$250,000-\$300,000.....                         | 2                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 5.799  |
| \$300,000-\$400,000.....                         | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 5.355  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       | 2                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 8.766  |
| \$1,000,000-\$1,500,000.....                     | 1                  | (?)               | (?)                        | (?)        | (?)                               | (?)                   | (?)             | (?)                              | 11.014   |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 3,411,601         | 24,000                     | 761,931    | 2,625,650                         | 52,513                | 249,037         | 301,550                          |  |
| Total.....                                       | 5,341              | 49,697,247        | 20,776,000                 | 12,343,108 | 17,475,350                        | 349,507               | 426,933         | 776,470                          | 1.562  |
| Women making separate returns from husbands..... | 19                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 5,360              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable: specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

WEST VIRGINIA.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 436                | \$1,532,047       | \$1,712,000                | \$205,847  |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 50                 | 184,150           | 150,000                    | 13,650     | \$20,500                          | \$410                 | \$410           | 0.223                            |  |
| \$4,000-\$5,000.....                             | 445                | 1,981,085         | 1,717,000                  | 124,985    | 147,100                           | 2,942                 | 2,942           | .148                             |  |
| \$5,000-\$6,000.....                             | 397                | 1,676,616         | 1,193,000                  | 216,816    | 268,800                           | 5,336                 | 5,336           | .318                             |  |
| \$6,000-\$7,000.....                             | 218                | 1,437,495         | 847,000                    | 242,645    | 317,850                           | 6,357                 | 6,357           | .452                             |  |
| \$7,000-\$8,000.....                             | 174                | 1,285,179         | 675,000                    | 297,579    | 312,650                           | 6,253                 | 6,253           | .487                             |  |
| \$8,000-\$9,000.....                             | 114                | 970,624           | 437,000                    | 301,424    | 232,200                           | 4,644                 | 4,644           | .478                             |  |
| \$9,000-\$10,000.....                            | 95                 | 876,617           | 335,000                    | 232,967    | 217,650                           | 5,953                 | 5,953           | .664                             |  |
| \$10,000-\$15,000.....                           | 234                | 3,238,007         | 1,618,000                  | 1,079,507  | 1,110,500                         | 22,210                | 22,210          | .692                             |  |
| \$15,000-\$21,000.....                           | 158                | 2,706,845         | 635,000                    | 1,237,095  | 864,750                           | 17,215                | 17,215          | .639                             |  |
| \$21,000-\$25,000.....                           | 88                 | 1,965,082         | 342,000                    | 947,932    | 675,150                           | 13,503                | \$2,009         | 15,512                           | .789   |
| \$25,000-\$30,000.....                           | 43                 | 1,177,752         | 165,000                    | 583,302    | 424,470                           | 8,589                 | 2,998           | 11,587                           | .984   |
| \$30,000-\$40,000.....                           | 52                 | 1,818,896         | 200,000                    | 1,018,946  | 599,950                           | 11,999                | 7,638           | 19,637                           | 1.080  |
| \$40,000-\$70,000.....                           | 29                 | 1,292,414         | 113,000                    | 763,164    | 416,250                           | 8,325                 | 7,934           | 16,259                           | 1.258  |
| \$50,000-\$60,000.....                           | 21                 | 1,138,538         | 80,000                     | 766,388    | 232,150                           | 5,843                 | 9,684           | 15,527                           | 1.364  |
| \$60,000-\$70,000.....                           | 16                 | 1,031,304         | 63,000                     | 666,854    | 303,450                           | 6,189                 | 11,413          | 17,602                           | 1.634  |
| \$70,000-\$80,000.....                           | 3                  | 226,577           | 12,000                     | 158,627    | 55,950                            | 1,119                 | 2,242           | 3,361                            | 1.483  |
| \$80,000-\$90,000.....                           | 3                  | 257,755           | 12,000                     | 124,735    | 121,050                           | 2,421                 | 4,231           | 6,652                            | 2.580  |
| \$90,000-\$100,000.....                          | 5                  | 466,417           | 18,000                     | 313,447    | 135,050                           | 2,701                 | 8,661           | 11,372                           | 2.436  |
| \$100,000-\$150,000.....                         | 17                 | 2,075,352         | 66,000                     | 922,052    | 1,087,300                         | 21,746                | 47,740          | 69,486                           | 3.348  |
| \$150,000-\$200,000.....                         | 6                  | 912,474           | 24,000                     | 560,474    | 328,000                           | 6,560                 | 27,984          | 34,544                           | 3.786  |
| \$200,000-\$250,000.....                         | 4                  | 907,834           | 15,000                     | 253,284    | 639,550                           | 12,791                | 37,548          | 50,339                           | 5.545  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 6.070  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       | 1                  | (2)               | (2)                        | (2)        | (2)                               | (2)                   | (2)             | (2)                              | 7.652  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Classes grouped <sup>2</sup> .....               |                    | 1,035,638         | 7,000                      | 907,238    | 121,400                           | 2,428                 | 70,690          | 73,118                           |  |
| Total.....                                       | 2,550              | 30,170,809        | 9,837,000                  | 11,938,909 | 8,780,700                         | 175,614               | 240,772         | 416,386                          | 1.380  |
| Women making separate returns from husbands..... | 25                 |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 2,575              |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

| Income class.                                    | Number of returns. | Total net income. | Exemptions for normal tax. |                  | Net income subject to normal tax. | Amount of normal tax. | Additional tax.  | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------------|-----------------------------------|-----------------------|------------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends.       |                                   |                       |                  |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 1,861              | \$6,481,948       | \$7,342,000                | \$423,049        | .....                             | .....                 | .....            | .....                            | .....  |
| \$3,000-\$4,000.....                             | 205                | 760,862           | 615,000                    | 34,212           | \$111,650                         | \$2,233               | \$2,233          | 0.293                            |  |
| \$4,000-\$5,000.....                             | 1,506              | 6,700,870         | 5,799,000                  | 320,920          | 580,950                           | 11,619                | 11,619           | .173                             |  |
| \$5,000-\$6,000.....                             | 972                | 5,310,083         | 3,736,000                  | 585,583          | 988,500                           | 19,770                | 19,770           | .372                             |  |
| \$6,000-\$7,000.....                             | 672                | 4,349,882         | 2,565,000                  | 639,932          | 1,144,950                         | 22,899                | 22,899           | .526                             |  |
| \$7,000-\$8,000.....                             | 481                | 3,601,717         | 1,845,000                  | 714,467          | 1,042,250                         | 20,845                | 20,845           | .579                             |  |
| \$8,000-\$9,000.....                             | 347                | 2,932,915         | 1,320,000                  | 703,465          | 909,450                           | 18,189                | 18,189           | .620                             |  |
| \$9,000-\$10,000.....                            | 263                | 2,505,287         | 1,007,000                  | 640,237          | 858,050                           | 17,161                | 17,161           | .685                             |  |
| \$10,000-\$15,000.....                           | 819                | 9,924,978         | 3,152,000                  | 3,229,578        | 3,543,400                         | 70,888                | 70,888           | .714                             |  |
| \$15,000-\$20,000.....                           | 354                | 6,062,376         | 1,355,000                  | 2,378,376        | 2,329,000                         | 46,580                | 46,580           | .768                             |  |
| \$20,000-\$25,000.....                           | 189                | 4,231,586         | 719,000                    | 1,883,186        | 1,629,400                         | 32,588                | 84,125           | .868                             |  |
| \$25,000-\$30,000.....                           | 123                | 3,369,327         | 474,000                    | 1,642,577        | 1,252,750                         | 25,055                | 8,672            | 1.001                            |  |
| \$30,000-\$40,000.....                           | 145                | 4,804,611         | 560,000                    | 2,777,961        | 1,466,650                         | 29,333                | 18,984           | 1.006                            |  |
| \$40,000-\$50,000.....                           | 63                 | 2,795,017         | 237,000                    | 1,625,217        | 932,800                           | 18,656                | 16,687           | 1.265                            |  |
| \$50,000-\$60,000.....                           | 38                 | 2,081,620         | 147,000                    | 1,296,020        | 638,600                           | 12,772                | 17,161           | 1.438                            |  |
| \$60,000-\$70,000.....                           | 39                 | 2,528,337         | 146,000                    | 1,697,637        | 684,700                           | 13,694                | 28,269           | 1.660                            |  |
| \$70,000-\$80,000.....                           | 24                 | 1,829,931         | 93,000                     | 1,264,981        | 501,950                           | 10,039                | 24,590           | 1.862                            |  |
| \$80,000-\$90,000.....                           | 17                 | 1,424,092         | 65,000                     | 1,090,942        | 268,150                           | 5,363                 | 20,973           | 1.849                            |  |
| \$90,000-\$100,000.....                          | 19                 | 1,788,092         | 74,000                     | 1,354,892        | 359,200                           | 7,184                 | 30,903           | 2.130                            |  |
| \$100,000-\$150,000.....                         | 32                 | 3,710,621         | 122,000                    | 2,960,571        | 628,050                           | 12,561                | 84,576           | 2.618                            |  |
| \$150,000-\$200,000.....                         | 11                 | 1,946,749         | 44,000                     | 1,422,569        | 480,150                           | 9,603                 | 49,425           | 3.032                            |  |
| \$200,000-\$250,000.....                         | 7                  | 1,542,678         | 27,000                     | 603,628          | 90,050                            | 18,181                | 60,259           | 5.085                            |  |
| \$250,000-\$300,000.....                         | 5                  | 1,396,188         | 17,000                     | 1,323,788        | 55,400                            | 1,108                 | 56,317           | 57.425                           |  |
| \$300,000-\$400,000.....                         | 4                  | 1,366,833         | 15,000                     | 459,783          | \$92,050                          | 17,841                | 72,800           | 6.631                            |  |
| \$400,000-\$500,000.....                         | 4                  | 1,685,575         | 16,000                     | 1,632,225        | 37,350                            | 747                   | 94,307           | 5.639                            |  |
| \$500,000-\$1,000,000.....                       | 2                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | ( <sup>2</sup> )                  | ( <sup>2</sup> )      | ( <sup>2</sup> ) | 9.345                            |  |
| \$1,000,000-\$1,500,000.....                     | 1                  | ( <sup>2</sup> )  | ( <sup>2</sup> )           | ( <sup>2</sup> ) | .....                             | ( <sup>2</sup> )      | ( <sup>2</sup> ) | 8.537                            |  |
| \$1,500,000-\$2,000,000.....                     | .....              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            |  |
| \$2,000,000-\$3,000,000.....                     | .....              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            |  |
| \$3,000,000-\$4,000,000.....                     | .....              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            |  |
| \$4,000,000-\$5,000,000.....                     | .....              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            |  |
| \$5,000,000 and over.....                        | .....              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            |  |
| Classes grouped <sup>2</sup> .....               | .....              | 2,452,420         | 12,000                     | 1,184,770        | 1,255,650                         | 25,113                | 195,207          | 220,320                          | .....  |
| Total.....                                       | 8,203              | 87,614,595        | 31,504,000                 | 33,893,596       | 23,500,100                        | 470,002               | 783,255          | 1,253,257                        | 1.430  |
| Women making separate returns from husbands..... | 58                 | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            | .....  |
| Grand total.....                                 | 8,261              | .....             | .....                      | .....            | .....                             | .....                 | .....            | .....                            | .....  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 2a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY CLASSES, FOR STATES AND TERRITORIES; showing for each class the number of returns, net income, and total tax—Continued.

WYOMING.

| In come class.                                   | Number of returns. | Total net income. | Exemptions for normal tax. |            | Net income subject to normal tax. | Amount of normal tax. | Additional tax. | Total normal and additional tax. | Average rate of tax, normal and additional per cent. |
|--|--------------------|-------------------|----------------------------|------------|-----------------------------------|-----------------------|-----------------|----------------------------------|--|
|  |                    |                   | Specific exemption.        | Dividends. |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000 <sup>1</sup> .....               | 130                | \$450,865         | \$512,000                  | \$41,035   |                                   |                       |                 |                                  |  |
| \$3,000-\$4,000.....                             | 22                 | 79,522            | 66,000                     | 3,472      | \$10,050                          | \$201                 |                 | \$201                            | 0.253  |
| \$4,000-\$5,000.....                             | 103                | 467,614           | 402,000                    | 20,064     | 45,550                            | 911                   |                 | 911                              | .195   |
| \$5,000-\$6,000.....                             | 73                 | 395,915           | 286,000                    | 15,365     | 94,550                            | 1,891                 |                 | 1,891                            | .478   |
| \$6,000-\$7,000.....                             | 67                 | 433,418           | 256,000                    | 37,068     | 140,350                           | 2,807                 |                 | 2,807                            | .648   |
| \$7,000-\$8,000.....                             | 44                 | 331,481           | 170,000                    | 36,231     | 125,250                           | 2,505                 |                 | 2,505                            | .756   |
| \$8,000-\$9,000.....                             | 28                 | 237,411           | 110,000                    | 37,711     | 89,700                            | 1,794                 |                 | 1,794                            | .756   |
| \$9,000-\$10,000.....                            | 23                 | 217,625           | 88,000                     | 37,625     | 92,000                            | 1,840                 |                 | 1,840                            | .845   |
| \$10,000-\$15,000.....                           | 79                 | 933,500           | 307,000                    | 180,500    | 446,000                           | 8,920                 |                 | 8,920                            | .956   |
| \$15,000-\$20,000.....                           | 36                 | 621,477           | 138,500                    | 116,477    | 367,000                           | 7,340                 |                 | 7,340                            | 1.181  |
| \$20,000-\$25,000.....                           | 18                 | 402,926           | 69,000                     | 101,426    | 232,500                           | 4,650                 | \$431           | 5,081                            | 1.261  |
| \$25,000-\$30,000.....                           | 10                 | 268,748           | 36,000                     | 93,948     | 138,800                           | 2,776                 | 619             | 3,395                            | 1.263  |
| \$30,000-\$40,000.....                           | 16                 | 560,863           | 62,000                     | 206,813    | 292,050                           | 5,841                 | 2,408           | 8,249                            | 1.471  |
| \$40,000-\$50,000.....                           | 7                  | 306,053           | 27,000                     | 110,953    | 168,100                           | 3,362                 | 1,920           | 5,282                            | 1.726  |
| \$50,000-\$60,000.....                           | 6                  | 331,268           | 24,000                     | 120,318    | 186,950                           | 3,739                 | 3,024           | 6,763                            | 2.042  |
| \$60,000-\$70,000.....                           | 3                  | 195,840           | 12,000                     | 173,190    | 10,650                            | 213                   | 2,276           | 2,489                            | 1.271  |
| \$70,000-\$80,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$80,000-\$90,000.....                           |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$90,000-\$100,000.....                          | 3                  | 289,261           | 10,000                     | 155,661    | 123,600                           | 2,472                 | 5,570           | 8,042                            | 2.780  |
| \$100,000-\$150,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$150,000-\$200,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$200,000-\$250,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$250,000-\$300,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$300,000-\$400,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$400,000-\$500,000.....                         |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$500,000-\$1,000,000.....                       |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,000,000-\$1,500,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$1,500,000-\$2,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$2,000,000-\$3,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$3,000,000-\$4,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$4,000,000-\$5,000,000.....                     |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| \$5,000,000 and over.....                        |                    |                   |                            |            |                                   |                       |                 |                                  |  |
| Total.....                                       | 668                | 6,523,787         | 2,575,000                  | 1,487,907  | 2,563,100                         | 51,262                | 16,248          | 67,510                           | 1.035  |
| Women making separate returns from husbands..... | 5                  |                   |                            |            |                                   |                       |                 |                                  |  |
| Grand total.....                                 | 673                |                   |                            |            |                                   |                       |                 |                                  |  |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

TABLE 6a. PERSONAL INCOME TAX DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; showing for each occupation the number of returns, net income, and total tax.

[Income returned for the calendar year ended Dec. 31, 1916.]

| Classification No. | ALABAMA.   |              |                                     | ALASKA.              |              |                                     | ARIZONA.             |              |                                     | ARKANSAS.            |              |                                     |
|--------------------|--|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|
|                    | Num-ber of re-turms.   | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turms. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turms. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turms. | Net in-come. | In-come tax, normal and additional. |
| 1                  | Accounting professions: Accountants, statisticians, actuaries, etc.                                  | 12           | \$64,020                            | \$203                | 4            | \$16,446                            | \$42                 | \$127,792    | \$968                               | 7                    | \$30,626     | \$44                                |
| 2                  | Architects.  | 1            | (1)                                 | (1)                  |              |                                     |                      |              |                                     | 2                    | (1)          | (1)                                 |
| 3                  | Artists: Painters, sculptors, etc.   | 10           | 63,997                              | 33                   | 1            | (1)                                 | (1)                  | (1)          | (1)                                 | 5                    | 38,892       | 44                                  |
| 4                  | Authors, editors, reporters, etc.  | 20           | 155                                 | 17                   | 8            | 47,846                              | 342                  | 571,933      | 9,291                               | 2                    | (1)          | (1)                                 |
| 5                  | Bergymen.  | 22           | 101,541                             | 177                  | 15           | 91,450                              | 673                  | 510,361      | 3,953                               | 5                    | 26,004       | 127                                 |
| 6                  | Engineers: Civil, mining, etc.   | 142          | 1,084,637                           | 8,891                |              |                                     |                      |              |                                     | 139                  | 904,312      | 5,804                               |
| 7                  | Lawyers and judges.  |              |                                     |                      |              |                                     |                      |              |                                     |                      |              |                                     |
| 8                  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists. | 83           | 637,928                             | 5,552                | 7            | 44,179                              | 333                  | 431,581      | 3,789                               | 104                  | 597,836      | 3,478                               |
| 9                  | Public service: Civil.   | 31           | 240,682                             | 1,678                | 12           | 58,644                              | 239                  | 41,341       | 377                                 | 22                   | 125,340      | 658                                 |
| 10                 | Public service: Military.  | 6            | 34,523                              | 180                  | 4            | 17,419                              | 30                   | 239,335      | 698                                 | 8                    | 38,118       | 148                                 |
| 11                 | Theatrical profession: Actors, singers, musicians, etc.  | 1            | (1)                                 | (1)                  |              |                                     |                      |              |                                     |                      |              |                                     |
| 12                 | Teachers: From kindergarten to university; also school and college officials.                        | 6            | 27,214                              | 105                  | 1            | (1)                                 | (1)                  | (1)          | (1)                                 | 1                    | (1)          | (1)                                 |
| 13                 | All other professions and occupations.   | 7            | 56,370                              | 603                  | 8            |                                     |                      |              |                                     | 2                    | (1)          | (1)                                 |
| 14                 | Professions or occupations not stated.   | 79           | 579,851                             | 3,190                | 12           | 48,577                              | 66                   | 339,907      | 3,861                               | 56                   | 384,640      | 1,709                               |
| 15                 | Agriculturists: Farmers, stock raisers, orchardists, etc.  | 40           | 375,840                             | 3,898                | 3            | 24,387                              | 242                  | 1,119,612    | 14,163                              | 270                  | 2,151,914    | 22,269                              |
| 16                 | Bankers.   | 65           | 817,701                             | 13,413               | 4            | 70,426                              | 412                  | 385,251      | 6,759                               | 57                   | 484,385      | 2,648                               |
| 17                 | Real estate brokers: Agents and salesmen.  | 51           | 338,134                             | 2,204                | 4            | 30,892                              | 299                  | 180,271      | 2,527                               | 30                   | 211,572      | 1,616                               |
| 18                 | Stock and bond brokers.  | 7            | 144,200                             | 1,728                |              |                                     |                      | (1)          | (1)                                 |                      | 58,087       | 1,322                               |
| 19                 | Insurance brokers.   | 22           | 159,794                             | 963                  |              |                                     |                      |              |                                     | 17                   | 187,401      | 4,164                               |
| 20                 | Brokers: All other.  | 63           | 574,173                             | 5,263                | 1            | (1)                                 | (1)                  | 372,521      | 4,106                               | 55                   | 453,451      | 4,975                               |
| 21                 | Capitalists: Investors and speculators.  | 287          | 2,771,045                           | 30,865               | 10           | 83,881                              | 434                  | 1,868,064    | 50,674                              | 342                  | 2,709,615    | 20,805                              |
| 22                 | Commercial travelers.  | 64           | 364,681                             | 1,712                | 2            | (1)                                 | (1)                  | 24,867       | 14                                  | 43                   | 247,228      | 1,037                               |
| 23                 | Corporation officials: Secretaries, managers, cashiers, presidents, etc.                             | 346          | 3,228,796                           | 27,101               | 25           | 290,453                             | 1,512                | 1,214,969    | 22,601                              | 182                  | 1,175,269    | 4,432                               |
| 24                 | Employees, all other: Superintendents, foremen, office employees, etc.                               | 79           | 482,770                             | 2,339                | 16           | 79,088                              | 303                  | 553,385      | 6,064                               | 37                   | 167,911      | 423                                 |
| 25                 | Hotel proprietors and restaurateurs.   | 8            | 43,402                              | 187                  | 6            | 36,901                              | 233                  | 97,867       | 1,102                               | 8                    | 38,517       | 111                                 |



|   | CALIFORNIA. |           | COLORADO. |            | CONNECTICUT. |            | DELAWARE. |            |
|---|-------------|-----------|-----------|------------|--------------|------------|-----------|------------|
|   | 27          | 912       | 4         | 100        | S            | 418        | 21        | 123,102    |
| 26 Insurance agents and solicitors.....   | 151,924     | 1,238     | 4         | 23,017     | 56,971       | 1,083      | 4         | 15,331     |
| 27 Labor, skilled and unskilled.....  | 141,430     | 1,238     | 1         | (1)        | 165,871      | 1,388      | 28        | 327,819    |
| 28 Lumbermen.....   | 255,081     | 11,762    | 1         | (1)        | 136,534      | 807        | 40        | 316,089    |
| 29 Manufacturers.....   | 916,522     | 11,762    | 1         | (1)        | 95,500       |            |           |            |
| 30 Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.....                             | 2,820,376   | 26,177    | 30        | 187,460    | 1,640,557    | 28,955     | 547       | 5,027,481  |
| 31 Mine owners and mine operators.....  | 277,775     | 8,277     | 38        | 502,801    | 907,250      | 18,305     | 4         | 111,428    |
| 32 Saloon keepers.....  |             | 8,277     | 3         | 16,449     | (1)          | (1)        |           |            |
| 33 Sportsmen and turfmen.....   |             | 1,903     | 2         | (1)        | 46,635       | 697        | 2         | (1)        |
| 34 Theatrical business: Owners, managers, etc.....  | 76,325      | 8,428     | 11        | 59,656     | 261,858      | 1,738      | 94        | 779,215    |
| 35 All other business.....  | 983,107     | 3,115     | 18        | 118,275    | 298,473      | 4,657      | 117       | 807,877    |
| 36 Business not stated.....   | 515,980     | 2,475     |           | 1,570      | 37,859       | 299        |           | 53,758     |
| 37 Occupations grouped 1.....   | 79,596      |           |           |            |              |            |           |            |
| Total.....  | 18,469,010  | 175,989   | 243       | 1,878,419  | 11,777,241   | 191,519    | 2,255     | 17,683,678 |
|   | 2,097       |           |           | 17,022     | 994          |            |           | 157,513    |
|   | CALIFORNIA. |           | COLORADO. |            | CONNECTICUT. |            | DELAWARE. |            |
|   | 173         | 82,613    | 49        | \$2,023    | 109          | \$631,731  | 19        | \$317,904  |
| 1 Accounting professions: Accountants, statisticians, actuaries, etc.....                                   | 433,908     | 2,248     | 11        | 68,831     | 30           | 240,952    | 5         | 35,317     |
| 2 Architects.....   | 153,217     | 1,665     | 6         | 31,484     | 23           | 197,745    | 1         | (1)        |
| 3 Artists: Painters, sculptors, etc.....  | 813,980     | 6,616     | 11        | 67,583     | 30           | 212,837    | 4         | 30,126     |
| 4 Authors, editors, reporters, etc.....   | 278,855     | 8,812     | 14        | 76,810     | 46           | 318,752    | 3         | 19,568     |
| 5 Clergymen.....  | 2,716,965   | 94,434    | 55        | 764,810    | 186          | 1,017,453  | 64        | 617,329    |
| 6 Engineers: Civil, mining, etc.....  | 8,749,666   | 113,645   | 234       | 2,205,374  | 304          | 3,065,281  | 49        | 1,330,500  |
| 7 Lawyers and judges.....   |             |           |           |            |              |            |           |            |
| 8 Medical professions: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... | 7,421,823   | 53,218    | 276       | 2,039,687  | 442          | 3,380,684  | 60        | 1,038,127  |
| 9 Public service: Civil.....  | 651,890     | 3,634     | 33        | 225,268    | 33           | 243,805    | 13        | 113,298    |
| 10 Public service: Military.....  | 1,731,914   | 6,285     | 33        | 147,924    | 54           | 303,523    | 11        | 100,050    |
| 11 Theatrical profession: Actors, singers, musicians, etc.....  | 1,508,557   | 48,173    | 2         | (1)        | 12           | 238,110    |           |            |
| 12 Teachers: From kindergarten to university; also school and college officials.....                        | 560,302     | 2,690     | 8         | 84,254     | 201          | 1,454,587  | 10        | 44,222     |
| 13 All other professions and occupations.....   | 1,563,615   | 22,339    | 21        | 23,886     | 32           | 202,723    | 24        | 229,222    |
| 14 Professions or occupations not stated.....   | 2,061,906   | 13,668    | 147       | 1,312,355  | 269          | 2,526,658  | 26        | 217,507    |
| 15 Agriculturists: Farmers, stock raisers, orchardists, etc.....  | 15,827,975  | 219,170   | 424       | 3,546,792  | 67           | 815,197    | 18        | 135,158    |
| 16 Bankers.....   | 4,474,655   | 129,857   | 113       | 2,100,215  | 160          | 1,949,991  | 14        | 702,659    |
| 17 Real-estate brokers: Agents and salesmen.....  | 3,203,026   | 30,597    | 70        | 969,886    | 127          | 1,084,126  | 11        | 121,565    |
| 18 Stock and bond brokers.....  | 83,398      | 33,395    | 43        | 1,111,020  | 65           | 2,693,606  | 3         | 221,892    |
| 19 Insurance brokers.....   | 770,016     | 7,346     | 10        | 67,324     | 38           | 416,429    | 2         | (1)        |
| 20 Brokers: All other.....  | 4,119,570   | 82,325    | 132       | 3,844,103  | 80           | 1,889,663  | 16        | 336,038    |
| 21 Capitalists: Investors and speculators.....  | 72,465,574  | 1,201,236 | 911       | 15,225,829 | 2,782        | 44,965,837 | 273       | 18,880,521 |
| 22 Commercial travelers and speculators.....  | 2,333,379   | 13,425    | 99        | 592,482    | 197          | 1,269,720  | 5         | 27,005     |
| 23 Corporation officials: Secretaries, managers, cashiers, presidents, etc.....                             | 24,334,560  | 273,381   | 385       | 4,593,519  | 868          | 11,262,131 | 160       | 16,725,204 |

1 Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES, showing for each occupation the number of returns, net income and total tax—Continued.

| Classification No. | CALIFORNIA.           |              |                                     | COLORADO.            |              |                                     | CONNECTICUT.         |              |                                     | DELAWARE.            |              |                                     |
|--------------------|-----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|
|                    | Num-ber of re-turns.  | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. |
| 24                 | 1,325                 | \$7,545,330  | \$34,296                            | 229                  | \$1,420,949  | \$9,651                             | 639                  | \$3,964,013  | \$22,107                            | 154                  | \$1,662,758  | \$13,955                            |
| 25                 | 158                   | 1,296,987    | 12,090                              | 21                   | 153,078      | 1,109                               | 54                   | 457,173      | 4,647                               | 15                   | 142,172      | 1,386                               |
| 26                 | 209                   | 1,921,639    | 15,602                              | 78                   | 474,289      | 3,377                               | 249                  | 2,168,218    | 20,216                              | 18                   | 310,709      | 7,912                               |
| 27                 | 86                    | 972,689      | 28,643                              | 17                   | 231,561      | 2,922                               | 41                   | 337,210      | 2,696                               | 9                    | 91,143       | 379                                 |
| 28                 | 68                    | 791,450      | 7,390                               | 18                   | 192,896      | 4,465                               | 25                   | 511,946      | 6,820                               | 1                    | ( )          | ( )                                 |
| 29                 | 428                   | 5,774,604    | 77,667                              | 64                   | 878,053      | 12,730                              | 856                  | 23,403,881   | 719,151                             | 104                  | 11,034,003   | 790,822                             |
| 30                 | 2,249                 | 30,524,240   | 634,368                             | 483                  | 5,307,144    | 76,615                              | 904                  | 9,860,264    | 131,106                             | 106                  | 1,117,095    | 12,247                              |
| 31                 | 130                   | 4,845,354    | 204,511                             | 106                  | 2,673,218    | 127,716                             | 6                    | 110,886      | 1,037                               | 2                    | ( )          | ( )                                 |
| 32                 | 38                    | 476,239      | 2,744                               | 1                    | ( )          | ( )                                 | 37                   | 247,438      | 2,136                               | 4                    | 33,192       | 309                                 |
| 33                 | 9                     | 58,302       | 466                                 | 1                    | ( )          | ( )                                 | 6                    | 25,113       | 60                                  | 2                    | ( )          | ( )                                 |
| 34                 | 86                    | 935,268      | 11,440                              | 7                    | 32,084       | ( )                                 | 5                    | 60,256       | 802                                 | 80                   | 1,470,856    | 76,035                              |
| 35                 | 719                   | 8,745,191    | 151,786                             | 178                  | 1,656,695    | 20,550                              | 434                  | 4,882,624    | 94,453                              | 60                   | 1,070,292    | 17,335                              |
| 36                 | 420                   | 5,434,199    | 121,143                             | 115                  | 1,543,897    | 19,777                              | 302                  | 6,910,728    | 342,019                             | 80                   | 1,070,292    | 17,335                              |
| 37                 | Occupations grouped 1 |              |                                     |                      | 26,216       | 173                                 |                      |              |                                     |                      | 92,748       | 761                                 |
|                    | Total.....            | 228,324,945  | 3,595,636                           | 4,435                | 53,854,130   | 1,055,758                           | 9,713                | 133,858,341  | 2,824,846                           | 1,346                | 57,798,410   | 3,695,605                           |

| Classification No. | DISTRICT OF COLUMBIA. |              |                                     | FLORIDA.             |              |                                     | GEORGIA.             |              |                                     | HAWAII.              |              |                                     |
|--------------------|-----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|----------------------|--------------|-------------------------------------|
|                    | Num-ber of re-turns.  | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. | Num-ber of re-turns. | Net in-come. | In-come tax, normal and additional. |
| 1                  | 35                    | \$193,176    | \$944                               | 13                   | \$53,326     | \$116                               | 30                   | \$133,449    | \$417                               | 45                   | \$314,248    | \$1,503                             |
| 2                  | 16                    | 93,419       | 442                                 | 5                    | 21,483       | 38                                  | 3                    | 21,451       | ( )                                 | 1                    | ( )          | ( )                                 |
| 3                  | 8                     | 89,434       | 1,089                               | 1                    | ( )          | ( )                                 | 10                   | 68,629       | 262                                 | 2                    | ( )          | ( )                                 |
| 4                  | 79                    | 837,062      | 11,148                              | 3                    | 20,251       | 179                                 | 14                   | 71,515       | 285                                 | 7                    | 34,950       | 38                                  |
| 5                  | 34                    | 226,340      | 923                                 | 7                    | 59,025       | 1,403                               | 18                   | 121,558      | 506                                 | 27                   | 183,445      | 1,047                               |
| 6                  | 86                    | 1,127,757    | 34,306                              | 17                   | 133,177      | 8,169                               | 226                  | 1,642,480    | 12,448                              | 42                   | 454,083      | 3,704                               |
| 7                  | 339                   | 3,917,175    | 60,560                              | 134                  | 984,189      | 8,169                               | 226                  | 1,642,480    | 12,448                              | 42                   | 454,083      | 3,704                               |
| 8                  | 218                   | 1,589,062    | 15,068                              | 71                   | 433,834      | 2,941                               | 139                  | 1,074,079    | 8,811                               | 46                   | 315,751      | 867                                 |

|            | 448   | 15,499     | 104,139    | 572     | 36    | 215,278    | 1,150   | 119,931    | 812     |
|------------|-------|------------|------------|---------|-------|------------|---------|------------|---------|
|            | 2,509 | 64,101     | 145,940    | 149     | 47    | 213,508    | 753     | 168,755    | 479     |
|            | 5     | 341        | ( )        | ( )     | 1     | ( )        | ( )     | ( )        | ( )     |
|            | 48    | 2,912      | ( )        | ( )     | 7     | 33,999     | 97      | 38,769     | 68      |
|            | 70    | 411,302    | ( )        | 2,768   | 13    | 118,362    | 1,212   | 114,028    | 1,396   |
|            | 87    | 501,501    | 490,796    | 2,768   | 163   | 1,481,171  | 9,667   | 1,013,550  | 17,027  |
|            | 15    | 285,269    | 710,624    | 5,491   | 123   | 1,006,326  | 7,972   | 2,265,547  | 91,626  |
|            | 18    | 358,978    | 467,500    | 1,942   | 17    | 1,760,305  | 90,204  | 430,223    | 12,015  |
|            | 81    | 1,114,150  | 291,658    | 3,024   | 38    | 376,134    | 1,372   | 102,144    | 2,154   |
|            | 6     | 225,705    | 77,725     | 1,055   | 5     | 71,800     | 177     | 233,202    | 3,519   |
|            | 7     | 63,694     | 135,270    | 1,664   | 12    | 42,593     | 452     | ( )        | ( )     |
|            | 18    | 175,614    | 729,439    | 30,091  | 102   | 1,175,827  | 15,105  | 104,270    | 913     |
|            | 1,522 | 29,233,058 | 5,255,050  | 195,467 | 178   | 5,151,068  | 45,927  | 8,586,091  | 152,438 |
|            | 26    | 188,644    | 94,023     | 341     | 85    | 178,219    | 2,236   | 93,936     | 335     |
|            | 249   | 2,371,659  | 1,282,247  | 6,363   | 465   | 1,088,001  | 26,999  | 2,073,692  | 24,399  |
|            | 198   | 1,203,849  | 334,305    | 1,047   | 194   | 1,018,417  | 2,837   | 505,593    | 1,099   |
|            | 30    | 302,843    | 132,280    | 1,225   | 8     | 55,458     | 415     | 72,888     | 240     |
|            | 29    | 174,827    | 196,679    | 1,134   | 117   | 770,148    | 5,384   | 20,556     | ( )     |
|            | 11    | 32,788     | 23,869     | 167     | 10    | 83,780     | 617     | 77,305     | 285     |
|            | 2     | ( )        | 320,357    | 5,667   | 18    | 187,375    | 1,036   | ( )        | ( )     |
|            | 29    | 579,634    | 958,897    | 12,274  | 154   | 2,085,817  | 22,827  | 21,978     | 9       |
|            | 286   | 3,392,636  | 2,394,353  | 20,628  | 513   | 5,615,498  | 66,584  | 1,012,200  | 12,721  |
|            | 2     | ( )        | 190,316    | 5,488   | 4     | 24,507     | 226     | ( )        | ( )     |
|            | 30    | 250,386    | 25,651     | 212     | 2     | ( )        | ( )     | 79,785     | 307     |
|            | 2     | ( )        | ( )        | ( )     | 2     | ( )        | ( )     | ( )        | ( )     |
|            | 31    | 56,687     | ( )        | ( )     | 6     | 43,376     | 288     | ( )        | ( )     |
|            | 7     | 1,144,590  | 550,502    | 4,949   | 152   | 2,047,712  | 32,729  | 586,842    | 7,220   |
|            | 35    | 1,202,099  | 745,929    | 7,275   | 178   | 1,654,461  | 15,535  | 1,321,312  | 28,470  |
|            | 121   | 50,573     | 58,393     | 285     | ( )   | 29,944     | 214     | 56,149     | 738     |
| Total..... | 6,808 | 67,334,621 | 17,401,202 | 322,635 | 3,444 | 32,992,965 | 378,062 | 20,362,022 | 396,802 |

IOWA.

INDIANA.

ILLINOIS.

IDAHO.

|  | 16  | \$1,138 | \$1,138 | \$17,106 | 40  | 113,165   | \$57,645  |
|--|-----|---------|---------|----------|-----|-----------|-----------|
|  | 14  | 92,714  | 92,714  | 19,111   | 16  | 113,881   | 92,288    |
|  | 4   | 22,307  | 22,307  | 6,406    | 7   | 367,289   | 17,472    |
|  | 23  | 2,962   | 2,962   | 30,470   | 23  | 221,076   | 190,037   |
|  | 16  | 8,845   | 8,845   | 3,371    | 23  | 348,733   | 75,968    |
|  | 23  | 3,113   | 3,113   | 50,556   | 65  | 415,754   | 117,166   |
|  | 476 | 21,904  | 21,904  | 300,666  | 411 | 2,979,601 | 3,176,211 |

1 Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOMES BY OCCUPATION—TABLES FOR STATES AND TERRITORIES; showing for each occupation the number of returns, net income, and total tax—Continued.

| Classification No. | OCCUPATIONS.   | IDAHO.               |             |                                    | ILLINOIS.            |              |                                    | INDIANA.             |             |                                    | IOWA.                |             |                                    |
|--------------------|--|----------------------|-------------|------------------------------------|----------------------|--------------|------------------------------------|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|
|                    |  | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income.  | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. |
| 8                  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists. |                      |             |                                    |                      |              |                                    |                      |             |                                    |                      |             |                                    |
| 9                  | Public service: Civil.   | 58                   | \$852,585   | \$4,131                            | 1,578                | \$10,793,517 | \$88,555                           | 320                  | \$2,148,369 | \$15,103                           | 620                  | \$3,811,862 | \$27,661                           |
| 10                 | Public service: Military.  | 11                   | 61,799      | 279                                | 139                  | 1,408,424    | 19,931                             | 56                   | 187,193     | 6,837                              | 60                   | 362,866     | 2,058                              |
| 11                 | Theatrical profession: Actors, singers, musicians, etc.  |                      |             |                                    | 84                   | 483,204      | 2,491                              | 20                   | 104,919     | 481                                | 8                    | 54,550      | 489                                |
| 12                 | Teachers: From kindergarten to university; also school and college officials.                        |                      |             |                                    | 44                   | 428,921      | 6,387                              | 2                    | (1)         | (1)                                | 3                    | 14,690      | 68                                 |
| 13                 | All other professions and occupations.   | 4                    | 24,128      | 107                                | 249                  | 1,443,661    | 7,865                              | 23                   | 132,946     | 603                                | 16                   | 75,305      | 183                                |
| 14                 | Professions or occupations not stated.   | 24                   | 161,084     | 460                                | 582                  | 2,290,338    | 23,057                             | 24                   | 122,775     | 509                                | 15                   | 121,948     | 1,205                              |
| 15                 | Agriculturists: Farmers, stock raisers, orchardists, etc.  |                      |             |                                    |                      | 5,158,848    | 82,215                             | 244                  | 2,153,374   | 21,936                             | 130                  | 842,036     | 2,785                              |
| 16                 | Bankers.   | 107                  | 1,436,871   | 13,544                             | 1,442                | 10,900,680   | 113,430                            | 309                  | 2,212,027   | 15,548                             | 1,287                | 7,047,456   | 53,180                             |
| 17                 | Real-estate brokers: Agents and salesmen.  | 32                   | 477,162     | 6,872                              | 538                  | 9,842,083    | 250,367                            | 100                  | 1,588,055   | 31,862                             | 325                  | 3,362,842   | 34,479                             |
| 18                 | Stock and bond brokers.  | 10                   | 49,837      | 242                                | 669                  | 9,040,112    | 123,198                            | 106                  | 948,874     | 8,500                              | 135                  | 1,163,484   | 11,797                             |
| 19                 | Insurance brokers.   |                      |             | (1)                                | 168                  | 5,474,090    | 226,562                            | 9                    | 217,592     | 1,461                              | 10                   | 141,652     | 3,293                              |
| 20                 | Brokers: All other.  | 1                    | 267,242     | 4,991                              | 124                  | 1,466,719    | 24,265                             | 19                   | 143,252     | 1,144                              | 11                   | 119,520     | 1,518                              |
| 21                 | Capitalists: Investors and speculators.  | 42                   | 776,144     | 7,227                              | 794                  | 14,188,784   | 435,485                            | 71                   | 732,277     | 6,865                              | 88                   | 920,238     | 10,601                             |
| 22                 | Commercial travelers.  | 6                    | 26,617      | 47                                 | 6,178                | 116,714,189  | 3,618,598                          | 1,083                | 10,820,822  | 112,774                            | 1,677                | 14,823,161  | 131,416                            |
| 23                 | Corporation officials: Secretaries, managers, cashiers, presidents, etc.                             | 44                   | 280,750     | 810                                | 5,251                | 71,454,957   | 1,270,045                          | 887                  | 8,978,371   | 105,886                            | 825                  | 6,570,222   | 29,094                             |
| 24                 | Employees, all other: Superintendents, foremen, office employees, etc.                               | 27                   | 138,971     | 336                                | 1,512                | 28,316,889   | 180,877                            | 650                  | 4,019,576   | 18,398                             | 381                  | 2,118,759   | 6,853                              |
| 25                 | Hotel proprietors and restaurateurs.   | 10                   | 70,996      | 635                                | 147                  | 1,588,750    | 19,206                             | 35                   | 339,087     | 2,684                              | 38                   | 213,140     | 1,252                              |
| 26                 | Insurance agents and solicitors.   | 4                    | 27,045      | 56                                 | 627                  | 5,401,375    | 60,948                             | 103                  | 723,381     | 5,113                              | 135                  | 837,490     | 5,035                              |
| 27                 | Labor: Skilled and unskilled.  | 5                    | 27,045      | 74                                 | 170                  | 1,128,090    | 8,013                              | 57                   | 275,422     | 1,169                              | 19                   | 84,800      | 1,066                              |
| 28                 | Lumbermen.   | 12                   | 123,890     | 1,980                              | 33                   | 1,880,000    | 4,998                              | 9                    | 102,916     | 4,332                              | 36                   | 622,534     | 6,798                              |
| 29                 | Manufacturers.   | 7                    | 124,680     | 2,977                              | 1,814                | 42,297,823   | 1,276,723                          | 560                  | 14,375,294  | 442,290                            | 213                  | 3,000,932   | 35,756                             |
| 30                 | Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.                             | 126                  | 1,312,455   | 12,252                             | 4,331                | 68,303,187   | 1,850,561                          | 999                  | 11,273,895  | 157,161                            | 1,167                | 10,049,193  | 78,213                             |
| 31                 | Mine owners and mine operators.  | 13                   | 1,254,368   | 71,898                             | 150                  | 2,822,523    | 62,149                             | 44                   | 1,684,698   | 64,085                             | 15                   | 170,902     | 629                                |
| 32                 | Sportmen and furriers.   |                      |             |                                    | 193                  | 1,068,568    | 5,564                              | 19                   | 63,174      | 357                                | 1                    | (1)         | (1)                                |
| 33                 | Sportsmen and furriers.  |                      |             |                                    | 21                   | 187,351      | 2,469                              | 9                    | 30,174      | 352                                | 1                    | 21,716      | 71                                 |
| 34                 | Theatrical business: Owners, managers, etc.  |                      |             |                                    | 93                   | 1,513,858    | 33,786                             | 4                    | 34,698      | 366                                | 8                    | 52,999      | 145                                |

|    |  |     |           |         |        |             |            |       |            |           |       |            |         |
|----|--|-----|-----------|---------|--------|-------------|------------|-------|------------|-----------|-------|------------|---------|
| 35 | All other business.....                | 19  | 109,967   | 588     | 1,849  | 19,792,735  | 291,653    | 294   | 2,677,180  | 31,180    | 339   | 2,749,555  | 23,702  |
| 36 | Business not stated.....               | 34  | 291,886   | 2,986   | 719    | 11,346,456  | 310,203    | 192   | 2,676,818  | 43,999    | 233   | 1,948,919  | 25,561  |
| 37 | Occupations grouped <sup>1</sup> ..... |     | 6,954     | 8       |        |             |            |       | 17,633     | 30        |       | 6,923      | 88      |
|    | Total.....                             | 756 | 7,427,054 | 140,496 | 37,525 | 481,290,833 | 10,947,250 | 7,001 | 74,637,683 | 1,165,961 | 8,497 | 65,004,874 | 518,845 |

|    |   | KANSAS. |           |         |     | KENTUCKY. |        |     |            | LOUISIANA. |     |            |         | MAINE. |  |  |  |
|----|---|---------|-----------|---------|-----|-----------|--------|-----|------------|------------|-----|------------|---------|--------|--|--|--|
| 1  | Accounting professions: Accountants, statisticians, actuaries, etc.....                                   | 9       | \$39,239  | \$87    | 29  | \$132,139 | \$477  | 44  | \$102,739  | \$536      | 21  | \$113,710  | \$262   |        |  |  |  |
| 2  | Architects.....   |         | (1)       | (1)     | 5   | 25,711    |        | 17  | 131,608    | 4          | 4   | 27,039     | 212     |        |  |  |  |
| 3  | Artists: Painters, sculptors, etc.....  | 1       |           |         | 2   | 31,197    |        | 3   | 107,403    | 5          | 5   | 18,462     | 11      |        |  |  |  |
| 4  | Authors, editors, reporters, etc.....   | 17      | 261,210   | 6,190   | 19  | 182,165   | 1,070  | 11  | 55,316     | 236        | 14  | 223,112    | 3,873   |        |  |  |  |
| 5  | Clergymen.....  | 8       | 40,190    | 176     | 24  | 126,479   | 857    | 10  | 57,254     | 362        | 14  | 77,201     | 266     |        |  |  |  |
| 6  | Engineers: Civil, mining, etc.....  | 13      | 80,213    | 133     | 22  | 196,683   | 497    | 32  | 373,326    | 8,175      | 26  | 194,030    | 1,039   |        |  |  |  |
| 7  | Lawyers and judges.....   | 181     | 1,208,295 | 7,420   | 211 | 1,845,185 | 13,556 | 241 | 2,186,045  | 23,185     | 115 | 1,192,010  | 8,880   |        |  |  |  |
| 8  | Medical professions: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... | 224     | 1,431,590 | 10,289  | 180 | 1,110,519 | 8,430  | 253 | 1,540,345  | 9,640      | 158 | 952,034    | 5,409   |        |  |  |  |
| 9  | Public service: Civil.....  | 49      | 259,888   | 1,471   | 50  | 293,358   | 1,876  | 43  | 265,783    | 1,908      | 30  | 206,562    | 1,392   |        |  |  |  |
| 10 | Public service: Military.....   | 89      | 375,970   | 755     | 12  | 50,343    | 126    | 22  | 108,678    | 448        | 27  | 153,374    | 1,866   |        |  |  |  |
| 11 | Theatrical profession: Actors, singers, musicians, etc.....   |         |           |         | 2   | (1)       | (1)    | 1   | (1)        | (1)        | 2   | (1)        | (1)     |        |  |  |  |
| 12 | Teachers: From kindergarten to university; also school and college officials.....                         | 4       | 18,055    | 34      | 12  | 58,468    | 55     | 17  | 95,520     | 477        | 15  | 81,705     | 344     |        |  |  |  |
| 13 | All other professions and occupations.....  | 10      | 48,129    | 195     | 7   | 107,248   | 1,399  | 34  | 188,661    | 754        | 13  | 101,397    | 776     |        |  |  |  |
| 14 | Professions or occupations not stated.....  | 124     | 776,789   | 3,919   | 57  | 574,802   | 6,297  | 85  | 664,674    | 3,946      | 35  | 295,029    | 2,561   |        |  |  |  |
| 15 | Agriculturists: Farmers, stock raisers, orchardists, etc.....   | 716     | 5,043,154 | 58,416  | 24  | 121,535   | 29,371 | 250 | 4,290,224  | 96,148     | 130 | 978,736    | 9,138   |        |  |  |  |
| 16 | Bankers.....  | 236     | 2,823,389 | 61,388  | 51  | 562,103   | 4,680  | 51  | 654,633    | 6,984      | 23  | 233,010    | 1,805   |        |  |  |  |
| 17 | Real-estate brokers: Agents and salesmen.....   | 82      | 716,685   | 7,617   | 28  | 311,775   | 2,964  | 42  | 299,664    | 2,404      | 29  | 337,224    | 3,412   |        |  |  |  |
| 18 | Stock and bond brokers.....   | 3       | 323       | 3,323   | 13  | 368,752   | 6,778  | 32  | 693,105    | 16,127     | 17  | 168,158    | 1,471   |        |  |  |  |
| 19 | Insurance brokers.....  | 4       | 124,569   | 3,827   | 14  | 211,982   | 647    | 14  | 110,270    | 987        | 13  | 92,070     | 490     |        |  |  |  |
| 20 | Brokers: All other.....   | 83      | 753,940   | 7,746   | 52  | 659,263   | 5,576  | 195 | 3,026,298  | 56,133     | 21  | 182,703    | 1,678   |        |  |  |  |
| 21 | Capitalists: Investors and speculators.....   | 625     | 5,410,576 | 59,119  | 519 | 7,780,287 | 95,386 | 612 | 7,600,113  | 108,358    | 726 | 10,748,528 | 170,106 |        |  |  |  |
| 22 | Commercial travelers.....   | 74      | 367,815   | 1,425   |     | 620,958   | 3,018  | 129 | 695,546    | 3,729      | 37  | 248,091    | 944     |        |  |  |  |
| 23 | Corporation officials: Secretaries, managers, cashiers, presidents, etc.....                              | 208     | 2,629,401 | 19,696  | 500 | 5,295,878 | 40,844 | 476 | 4,839,610  | 54,241     | 284 | 2,802,113  | 29,362  |        |  |  |  |
| 24 | Employees, all other: Superintendents, foremen, office employees, etc.....                                | 124     | 824,781   | 3,190   | 234 | 1,269,638 | 4,004  | 325 | 2,049,226  | 17,927     | 185 | 1,233,090  | 5,280   |        |  |  |  |
| 25 | Hotel proprietors and restaurateurs.....  | 11      | 74,672    | 702     | 13  | 78,339    | 235    | 14  | 169,733    | 2,381      | 30  | 244,091    | 1,957   |        |  |  |  |
| 26 | Insurance agents and solicitors.....  | 64      | 324,292   | 1,118   | 84  | 588,329   | 4,873  | 99  | 659,436    | 4,295      | 58  | 444,888    | 3,288   |        |  |  |  |
| 27 | Labor, skilled and unskilled.....   | 16      | 161,396   | 1,537   | 14  | 144,849   | 2,036  | 15  | 150,958    | 2,295      | 17  | 118,642    | 903     |        |  |  |  |
| 28 | Lumbermen.....  | 26      | 395,533   | 4,055   | 21  | 273,395   | 1,683  | 63  | 1,490,762  | 35,022     | 31  | 325,707    | 4,912   |        |  |  |  |
| 29 | Manufacturers.....  | 77      | 1,355,580 | 27,833  | 218 | 3,157,170 | 32,348 | 137 | 2,248,792  | 60,647     | 153 | 3,051,462  | 44,212  |        |  |  |  |
| 30 | Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.....                              | 642     | 6,210,416 | 64,862  | 632 | 7,209,006 | 79,890 | 861 | 11,891,374 | 222,097    | 370 | 3,647,381  | 33,334  |        |  |  |  |
| 31 | Mine owners and mine operators.....   | 82      | 3,456,439 | 143,768 | 51  | 962,739   | 21,369 | 9   | 258,605    | 5,153      | 5   | 327,711    | 1,610   |        |  |  |  |

<sup>1</sup> Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



|    |  |             |           |        |             |            |        |             |           |       |            |           |
|----|--|-------------|-----------|--------|-------------|------------|--------|-------------|-----------|-------|------------|-----------|
| 16 | Bankers.....   | 3,471,293   | 106,511   | 303    | 16,109,538  | 924,709    | 178    | 2,714,246   | 39,282    | 196   | 2,255,851  | 16,024    |
| 17 | Real-estate brokers: Agents and salesmen.                                | 937,362     | 11,834    | 411    | 5,510,563   | 137,514    | 365    | 6,179,347   | 142,188   | 163   | 5,962,274  | 15,555    |
| 18 | Stock and bond brokers.....  | 1,428,113   | 28,967    | 264    | 9,669,530   | 593,246    | 46     | 1,238,085   | 28,707    | 14    | 1,206,580  | 22,391    |
| 19 | Insurance brokers.....   | 240,073     | 3,475     | 137    | 1,587,286   | 38,022     | 38     | 37,545      | 3,034     | 20    | 221,727    | 2,247     |
| 20 | Brokers: All other.....  | 2,054,564   | 40,110    | 453    | 7,996,631   | 176,151    | 88     | 1,312,604   | 25,850    | 129   | 1,287,171  | 47,347    |
| 21 | Capitalists: Investors and speculators.....                              | 43,097,877  | 909,585   | 7,146  | 121,200,876 | 2,273,790  | 1,864  | 36,982,720  | 781,267   | 1,206 | 20,411,555 | 447,634   |
| 22 | Commercial travelers.....  | 983,105     | 5,246     | 1,175  | 5,169,784   | 151,437    | 308    | 2,271,740   | 17,186    | 196   | 2,254,544  | 3,380     |
| 23 | Corporation officials: Secretaries, managers, cashiers, presidents, etc. | 9,900,996   | 117,514   | 3,911  | 32,674,625  | 857,386    | 2,026  | 30,295,282  | 796,233   | 1,192 | 15,183,618 | 251,177   |
| 24 | Employees, all other: Superintendents, foremen, office employees, etc.   | 4,504,507   | 32,172    | 2,993  | 19,193,271  | 136,391    | 906    | 6,973,094   | 53,912    | 541   | 3,405,406  | 17,916    |
| 25 | Hotel proprietors and restaurateurs.....                                 | 312,156     | 2,402     | 223    | 2,803,171   | 34,910     | 54     | 3,117,561   | 18,192    | 58    | 3,100,186  | 5,040     |
| 26 | Insurance agents and solicitors.....                                     | 1,002,724   | 8,978     | 548    | 4,809,050   | 51,218     | 188    | 1,350,461   | 8,116     | 146   | 1,170,656  | 9,632     |
| 27 | Labor, skilled and unskilled.....  | 174,954     | 1,002     | 142    | 919,498     | 1,129      | 76     | 477,863     | 1,840     | 41    | 484,186    | 7,944     |
| 28 | Lanternmen.....  | 207,152     | 2,372     | 18     | 1,655,550   | 1,428      | 73     | 1,358,441   | 19,086    | 56    | 1,339,355  | 6,449     |
| 29 | Manufacturers.....   | 8,271,401   | 167,980   | 2,098  | 51,394,258  | 1,592,361  | 773    | 19,836,481  | 619,250   | 291   | 5,630,286  | 89,962    |
| 30 | Merchants and dealers: Storekeepers, jobbers, commission merchants, etc. | 19,454,022  | 616,624   | 3,848  | 71,822,236  | 2,301,869  | 1,319  | 17,110,950  | 293,717   | 1,026 | 11,039,698 | 213,570   |
| 31 | Mine owners and mine operators.....                                      | 383,634     | 4,814     | 17     | 394,934     | 7,375      | 27     | 1,146,298   | 33,784    | 19    | 1,814,422  | 53,620    |
| 32 | Saloon keepers.....  | 28,434      | 1,687     | 105    | 686,386     | 5,381      | 69     | 462,031     | 3,662     | 20    | 136,741    | 1,407     |
| 33 | Sportsmen and turfmen.....   | 54,545      | 4,483     | 16     | 148,649     | 1,772      | 5      | 31,732      | 608       | 4     | 24,601     | 290       |
| 34 | Theatrical business: Owners, managers, etc.                              | 109,671     | 4,270     | 31     | 901,546     | 31,906     | 17     | 294,264     | 1,871     | 14    | 99,092     | 310       |
| 35 | All other business.....  | 4,036,791   | 61,420    | 1,452  | 17,806,404  | 369,279    | 504    | 9,699,730   | 138,789   | 350   | 3,270,184  | 55,714    |
| 36 | Business not stated.....   | 4,590,621   | 71,935    | 943    | 19,496,601  | 607,724    | 410    | 5,682,699   | 125,277   | 300   | 3,807,930  | 70,240    |
|    | Total.....   | 121,009,054 | 2,405,523 | 32,291 | 474,292,762 | 10,892,685 | 11,448 | 162,533,104 | 3,340,682 | 7,559 | 91,201,381 | 1,553,282 |

MISSISSIPPI.

MISSOURI.

MONTANA.

NEBRASKA.

|    |  |   |          |       |     |           |         |     |           |       |     |           |        |
|----|--|---|----------|-------|-----|-----------|---------|-----|-----------|-------|-----|-----------|--------|
| 1  | Accounting professions: Accountants, statisticians, actuaries, etc.                                      | 4 | \$18,107 | \$48  | 110 | \$555,458 | \$2,302 | 20  | \$102,503 | \$345 | 21  | \$97,503  | \$317  |
| 2  | Architects.....  |   |          |       | 41  | 331,130   | 2,570   | 4   | 29,438    | 221   | 9   | 50,653    | 271    |
| 3  | Artists: Painters, sculptors, etc.   |   |          |       | 14  | 69,267    | 144     |     |           |       | 1   | (1)       | (1)    |
| 4  | Authors, editors, reporters, etc.  |   |          |       | 57  | 492,241   | 5,171   | 10  | 64,627    | 271   | 21  | 192,453   | 1,268  |
| 5  | Clergymen.....   |   | (1)      |       | 44  | 215,370   | 845     |     | 18,315    | 62    | 10  | 57,065    | 360    |
| 6  | Engineers: Civil, mining, etc.   |   | 23,881   | 17    | 135 | 1,144,687 | 13,285  | 35  | 321,044   | 5,432 | 18  | 180,266   | 1,782  |
| 7  | Lawyers and judges.....  |   | 675,063  | 5,247 | 604 | 6,195,945 | 96,825  | 111 | 1,007,766 | 9,952 | 244 | 1,870,710 | 20,836 |
| 8  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... |   | 254,167  | 1,510 | 576 | 4,069,017 | 34,323  | 132 | 1,037,601 | 9,372 | 254 | 1,876,485 | 19,590 |
| 9  | Public service: Civil.....   |   | 142,372  | 1,001 | 73  | 444,720   | 3,074   | 17  | 102,652   | 775   | 24  | 140,299   | 858    |
| 10 | Public service: Military.....  |   | 23,292   | 75    | 38  | 186,065   | 661     | 4   | 20,730    | 94    | 12  | 52,707    | 156    |
| 11 | Theatrical profession: Actors, singers, musicians, etc.  |   |          |       | 8   | 55,635    | 474     |     |           |       | 1   | (1)       | (1)    |
| 12 | Teachers: From kindergarten to university; also school and college officials.....                        | 2 | (1)      | (1)   | 49  | 263,841   | 1,008   | 3   | (1)       | (1)   | 10  | 63,086    | 248    |

<sup>1</sup> Occupations grouped to conceal the net income and identity of the tax payer where only one or two returns appear under a distribution.





|    | NEVADA.  |     |           | NEW HAMPSHIRE. |       |            | NEW JERSEY. |                    |           | NEW MEXICO. |           |        |
|----|--|-----|-----------|----------------|-------|------------|-------------|--------------------|-----------|-------------|-----------|--------|
| 1  | Accounting professions: Accountants, statisticians, actuaries, etc.                                  | 6   | \$29,192  | \$100          | 8     | \$43,393   | 298         | \$1,820,031        | \$11,161  | 5           | \$40,621  | \$227  |
| 2  | Architects.  |     |           |                | 2     | (1)        | 64          | 499,086            | 4,248     |             |           |        |
| 3  | Artists: Painters, sculptors, etc.   |     |           |                | 5     | 51,467     | 40          | 269,160            | 1,977     |             |           |        |
| 4  | Authors, editors, reporters, etc.  | 4   | 18,858    | 32             | 14    | 118,908    | 138         | 1,002,499          | 8,134     | 2           | (1)       | (1)    |
| 5  | Clergymen.   | 1   | (1)       | (1)            | 11    | 102,363    | 117         | 795,611            | 5,326     | 3           | 13,444    | 41     |
| 6  | Engineers: Civil, mining, etc.   | 14  | 77,330    | 378            | 12    | 58,230     | 529         | 5,089,923          | 94,487    | 10          | 188,441   | 3,758  |
| 7  | Lawyers and judges.  | 31  | 255,726   | 2,036          | 82    | 774,068    | 884         | 10,000,014         | 145,254   | 48          | 345,892   | 2,435  |
| 8  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists. | 27  | 141,928   | 622            | 91    | 556,969    | 882         | 5,912,712          | 41,519    | 46          | 270,304   | 1,830  |
| 9  | Public service: Civil.   | 8   | 69,698    | 436            | 21    | 110,627    | 100         | 659,321            | 5,107     | 8           | 47,992    | 261    |
| 10 | Public service: Military.  | 2   | (1)       | (1)            | 27    | 151,159    | 57          | 290,751            | 1,081     | 52          | 225,780   | 757    |
| 11 | Theatrical profession: Actors, singers, musicians, etc.  |     |           |                | 1     | (1)        | 30          | 261,986            | 2,979     |             |           |        |
| 12 | Teachers: From kindergarten to university; also school and college officials.                        | 1   | (1)       | (1)            | 38    | 198,981    | 186         | 1,284,692          | 7,884     | 1           | (1)       | (1)    |
| 13 | All other professions and occupations.   | 1   | (1)       | (1)            | 171   | 37,305     | 191         | 2,436,811          | 78,165    | 1           | (1)       | (1)    |
| 14 | Professions or occupations not stated.   | 7   | 67,257    | 26             | 19    | 168,321    | 266         | 2,349,052          | 37,999    | 36          | 264,629   | 1,712  |
| 15 | Agriculturists: Farmers, stock raisers, orchardists, etc.  | 45  | 277,227   | 1,872          | 13    | 152,567    | 888         | 2,014,986          | 18,618    | 108         | 892,750   | 9,484  |
| 16 | Bankers.   | 7   | 83,677    | 480            | 15    | 257,201    | 191         | 7,134,610          | 376,147   | 22          | 310,951   | 1,972  |
| 17 | Real-estate brokers: Agents and salesmen.  | 1   | (1)       | (1)            | 9     | 132,721    | 268         | 2,306,081          | 22,531    | 4           | 45,945    | 423    |
| 18 | Stock and bond brokers.  | 2   | (1)       | (1)            | 6     | 178,136    | 5,797       | 4,884,903          | 151,750   | 1           | (1)       | (1)    |
| 19 | Insurance brokers.   |     |           |                | 8     | 76,138     | 83          | 890,362            | 10,265    |             |           |        |
| 20 | Brokers: All other.  | 22  | 196,770   | 2,058          | 8     | 104,343    | 261         | 5,949,436          | 168,397   | 57          | 627,683   | 8,835  |
| 21 | Capitalists: Investors and speculators.  | 29  | 322,130   | 1,500          | 480   | 6,061,164  | 3,907       | 65,455,189         | 1,582,918 | 78          | 747,446   | 6,384  |
| 22 | Commercial travelers.  | 2   | (1)       | (1)            | 22    | 118,010    | 351         | 4,373,512          | 24,675    | 8           | 34,319    | 36     |
| 23 | Corporation officials: Secretaries, managers, cashiers, presidents, etc.                             | 41  | 368,942   | 1,972          | 159   | 1,460,673  | 7,597       | 33,022,335         | 598,781   | 56          | 609,534   | 7,921  |
| 24 | Employees, all other: Superintendents, foremen, office employees, etc.                               | 29  | 148,914   | 446            | 94    | 596,003    | 3,529       | 14,532,818         | 95,563    | 23          | 118,833   | 291    |
| 25 | Hotel proprietors and restaurateurs.   | 5   | 29,456    | 191            | 17    | 195,877    | 146         | 1,409,680          | 21,527    | 4           | 18,695    | 67     |
| 26 | Insurance agents and solicitors.   | 1   | (1)       | (1)            | 45    | 292,882    | 1,116       | 3,935,582          | 24,787    | 7           | 38,884    | 216    |
| 27 | Labor, skilled and unskilled.  | 4   | 22,108    | 142            | 12    | 68,128     | 409         | 890,675            | 4,492     | 1           | (1)       | (1)    |
| 28 | Lumbermen.   | 1   | (1)       | (1)            | 6     | 64,081     | 963         | 64,298             | 339       | 7           | 108,336   | 1,006  |
| 29 | Manufacturers.   | 3   | 23,495    | 53             | 166   | 4,081,637  | 129,269     | 30,731,451         | 1,062,570 | 2           | (1)       | (1)    |
| 30 | Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.                             | 39  | 344,776   | 2,977          | 218   | 1,885,542  | 16,275      | 27,508,194         | 627,777   | 158         | 1,762,101 | 26,051 |
| 31 | Mine owners and mine operators.  | 8   | 115,738   | 1,983          | 1     | (1)        | 26          | 667,583            | 15,075    | 10          | 133,347   | 1,600  |
| 32 | Saloon keepers.  | 3   | (1)       | (1)            | 2     | (1)        | 33          | 203,879            | 1,728     | 4           | 31,753    | 315    |
| 33 | Sportsmen and turmen.  | 1   | (1)       | (1)            |       |            | 9           | 69,944             | 615       |             |           |        |
| 34 | Theatrical business: Owners, managers, etc.  | 2   | (1)       | (1)            | 5     | 24,835     | 24          | 201,243            | 2,173     |             |           |        |
| 35 | All other business.  | 13  | 79,959    | 205            | 67    | 754,436    | 13,057      | 9,843,057          | 154,030   | 17          | 160,754   | 1,660  |
| 36 | Business not stated.   | 6   | 56,600    | 729            | 44    | 604,818    | 9,662       | 6,707,143          | 135,152   | 34          | 344,128   | 3,782  |
|    | Occupations grouped.   |     | 70,014    | 207            |       | 75,529     |             | 547                |           |             | 104,170   | 2,321  |
|    | Total.   | 364 | 2,799,775 | 18,505         | 1,735 | 19,557,542 | 258,173     | 19,701,254,068,880 | 5,545,231 | 813         | 7,486,732 | 83,985 |

1 Occupations grouped to conceal the net income and identity of the tax payer where only one or two returns appear under a distribution.



|    |  |        |               |            |       |            |         |       |           |        |             |            |         |
|----|--|--------|---------------|------------|-------|------------|---------|-------|-----------|--------|-------------|------------|---------|
| 28 | Lumbermen.....   | 70     | 715,565       | 8,775      | 15    | 104,289    | 630     | (1)   | 482       | 33     | 425,192     | 4,537      |         |
| 29 | Manufacturers.....   | 6,087  | 149,771,032   | 5,139,836  | 180   | 3,495,299  | 83,617  | 7     | 62,315    | 1,688  | 51,041,395  | 2,013,815  |         |
| 30 | Merchants and dealers: Storekeepers, jobbers, commission merchants, etc..... | 11,113 | 254,185,877   | 8,902,405  | 321   | 3,663,130  | 72,222  | 223   | 1,799,217 | 2,673  | 34,295,913  | 662,461    |         |
| 31 | Mine owners and mine operators.....  | 110    | 16,105,578    | 1,486,704  | 5     | 69,225     | 541     |       |           | 98     | 3,188,176   | 88,973     |         |
| 32 | Mine keepers.....  | 113    | 702,193       | 5,007      |       |            |         |       |           | 33     | 578,828     | 3,563      |         |
| 33 | Saloon keepers.....  | 43     | 504,555       | 9,294      | 2     | (1)        | (1)     |       |           | 35     | 334,533     | 1,555      |         |
| 34 | Sportsmen and trappers.....  | 281    | 5,293,146     | 143,286    | 3     | 19,729     | 43      |       |           | 35     | 339,530     | 2,715      |         |
| 35 | Theatrical business: Owners, managers, etc.....                              | 3,940  | 63,522,719    | 1,863,567  | 81    | 801,318    | 7,896   | 50    | 420,395   | 3,721  | 930         | 10,438,303 | 149,362 |
| 36 | Business not stated.....   | 2,867  | 77,169,650    | 3,112,840  | 71    | 1,849,934  | 125,561 | 71    | 570,022   | 697    | 12,821,304  | 313,264    |         |
| 37 | Occupations grouped 1.....   |        |               |            |       | 27,519     | 150     |       | 133,681   |        |             |            |         |
|    | Total.....   | 93,155 | 1,922,864,651 | 77,970,521 | 2,207 | 24,825,826 | 560,970 | 1,176 | 9,219,655 | 66,344 | 318,822,511 | 7,722,306  |         |

|    |  | OKLAHOMA. |           |         | OREGON. |           |        | PENNSYLVANIA. |             |           | RHODE ISLAND. |            |         |
|----|--|-----------|-----------|---------|---------|-----------|--------|---------------|-------------|-----------|---------------|------------|---------|
| 1  | Accounting professions: Accountants, statisticians, actuaries, etc.....                                  | 7         | \$31,677  | \$86    | 21      | \$122,521 | \$748  | 423           | \$2,636,583 | \$15,303  | 28            | \$153,923  | \$798   |
| 2  | Architects.....  |           |           |         | 7       | 79,574    | 498    | 143           | 1,409,927   | 18,780    | 15            | 138,003    | 933     |
| 3  | Artists: Painters, sculptors, etc.....   |           |           |         | (1)     | (1)       | (1)    |               |             | 3,831     | 10            | 75,830     | 487     |
| 4  | Authors, editors, reporters, etc.....  |           |           |         | 16      | 67,868    | 905    | 160           | 2,213,056   | 59,709    | 8             | 54,219     | 391     |
| 5  | Clergymen.....   | 4         | 14,684    | 49      | 9       | 43,021    | 227    | 213           | 1,318,688   | 6,855     | 17            | 156,664    | 1,107   |
| 6  | Engineers: Civil, mining, etc.....   | 9         | 18,107    | 485     | 22      | 149,832   | 1,210  | 863           | 8,241,647   | 116,075   | 48            | 481,008    | 6,412   |
| 7  | Lawyers and judges.....  | 200       | 2,428,761 | 35,554  | 169     | 1,120,546 | 8,300  | 1,832         | 21,893,297  | 313,459   | 132           | 1,280,668  | 11,584  |
| 8  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... | 84        | 872,065   | 2,809   | 174     | 1,092,296 | 7,606  | 2,011         | 14,031,984  | 108,735   | 156           | 1,057,515  | 6,433   |
| 9  | Public service: Civil.....   | 27        | 177,173   | 1,121   | 28      | 151,213   | 962    | 176           | 1,402,102   | 13,996    | 12            | 64,326     | 3,329   |
| 10 | Public service: Military.....  | 15        | 70,178    | 309     | 20      | 91,805    | 325    | 154           | 1,013,345   | 8,818     | 60            | 328,694    | 1,369   |
| 11 | Theatrical profession: Actors, singers, musicians, etc.....  | 1         | (1)       | (1)     |         |           |        | 32            | 234,990     | 1,868     | 4             | 31,659     | 10      |
| 12 | Teachers: From kindergarten to university; also school and college officials.....                        | 2         |           |         | 8       | 37,610    | 167    | 264           | 1,691,588   | 10,418    | 41            | 244,789    | 1,075   |
| 13 | All other professions and occupations.....   | 14        | 150,837   | 1,084   | 5       | 20,514    | 38     | 242           | 3,596,019   | 23,232    | 23            | 232,115    | 3,540   |
| 14 | Professions or occupations not stated.....   | 64        | 508,969   | 3,923   | 78      | 646,139   | 5,439  | 455           | 4,973,003   | 68,848    | 74            | 847,386    | 14,368  |
| 15 | Agriculturists: Farmers, stock raisers, orchardists, etc.....  | 101       | 872,065   | 7,302   | 414     | 3,256,660 | 33,591 | 266           | 4,238,948   | 107,842   | 29            | 217,572    | 1,476   |
| 16 | Bankers.....   | 116       | 1,122,738 | 5,307   | 42      | 425,657   | 2,582  | 415           | 20,977,376  | 1,427,083 | 34            | 333,391    | 2,324   |
| 17 | Real-estate brokers: Agents and salesmen.....  | 4         | 639,989   | 15,583  | 30      | 207,069   | 1,071  | 457           | 4,692,975   | 77,713    | 60            | 537,574    | 4,170   |
| 18 | Stock and bond brokers.....  | 4         | 60,621    | 1,013   | 6       | 165,635   | 5,535  | 213           | 6,560,638   | 232,185   | 26            | 1,050,607  | 44,450  |
| 19 | Insurance brokers.....   | 7         | 35,873    | 119     | 2       | (1)       | (1)    | 83            | 1,098,985   | 24,187    | 11            | 89,516     | 768     |
| 20 | Brokers: All other.....  | 68        | 11,030    | 11,030  | 73      | 993,793   | 30,096 | 368           | 6,530,310   | 159,138   | 51            | 881,234    | 18,214  |
| 21 | Capitalists: Investors and speculators.....  | 380       | 6,436,369 | 202,763 | 449     | 4,741,687 | 57,430 | 8,637         | 174,001,954 | 4,976,178 | 981           | 23,903,725 | 685,842 |
| 22 | Commercial travelers.....  | 37        | 205,748   | 920     | 44      | 209,032   | 497    | 799           | 4,937,323   | 32,238    | 121           | 767,966    | 4,457   |
| 23 | Corporation officials: Secretaries, managers, cashiers, presidents, etc.....                             | 145       | 1,141,799 | 7,232   | 319     | 2,545,270 | 18,291 | 4,860         | 73,335,454  | 1,796,694 | 367           | 5,006,618  | 99,943  |
| 24 | Employees, all other: Superintendents, foremen, office employees, etc.....                               | 116       | 700,912   | 2,569   | 133     | 692,447   | 2,405  | 3,948         | 27,219,144  | 187,767   | 251           | 1,479,787  | 7,253   |

1 Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6a.—PERSONAL INCOME TAX—DISTRIBUTION OF INCOME BY OCCUPATION—TABLE FOR STATES AND TERRITORIES; showing for each occupation the number of returns, net income, and total tax—Continued.

| Classification No. | OCCUPATIONS.   | OKLAHOMA.            |             |                                    | OREGON.              |             |                                    | PENNSYLVANIA.        |             |                                    | RHODE ISLAND.        |             |                                    |           |
|--------------------|--|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|-----------|
|                    |  | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. |           |
| 25                 | Hotel proprietors and restaurateurs.....   | 9                    | \$68,577    | \$307                              | 16                   | \$446,295   | \$27,719                           | \$4,644,319          | 444         | 78,315,588                         | 1,944,623            | 14          | \$93,398                           | \$809     |
| 26                 | Insurance agents and solicitors.....   | 41                   | 392,871     | 5,314                              | 54                   | 299,696     | 1,300                              | 5,822,823            | 655         | 5,822,823                          | 63,642               | 76          | 605,468                            | 5,582     |
| 27                 | Labor, skilled and unskilled.....  | 3                    | 36,701      | 519                                | 20                   | 148,271     | 1,138                              | 2,569,321            | 386         | 2,569,321                          | 21,066               | 19          | 151,120                            | 1,252     |
| 28                 | Lumbermen.....   | 6                    | 56,200      | 734                                | 44                   | 391,208     | 3,309                              | 6,661,661            | 74          | 1,230,664                          | 15,565               | 19          | 69,908                             | 1,559     |
| 29                 | Manufacturers.....   | 38                   | 1,156,215   | 35,446                             | 50                   | 823,496     | 37,943                             | 94,822,654           | 3,082       | 94,822,654                         | 3,493,112            | 384         | 12,985,243                         | 608,414   |
| 30                 | Manufacturers and dealers: Storekeepers, jobbers, commission merchants, etc..... | 381                  | 4,938,813   | 97,874                             | 373                  | 4,310,492   | 67,886                             | 4,994                | 78,315,588  | 4,994                              | 1,944,623            | 386         | 6,990,005                          | 204,689   |
| 31                 | Mine owners and mine operators.....  | 402                  | 41,292,280  | 3,816,798                          | 8                    | 107,573     | 1,051                              | 17,585,253           | 4,488       | 17,585,253                         | 671,955              | 13          | 74,634                             | 350       |
| 32                 | Saloon keepers.....  | 1                    | (1)         | (1)                                | 1                    | (1)         | (1)                                | 1,009                | 22          | 165,820                            | 18,527               | 3           | 67,064                             | 1,182     |
| 33                 | Sportsmen and turfmen.....   | 6                    | 50,666      | 333                                | 1                    | (1)         | (1)                                | 1,014,332            | 63          | 1,014,332                          | 24,787               | 3           | 67,064                             | 1,182     |
| 34                 | Theatrical business: Owners, managers, etc.....                                  | 108                  | 1,519,047   | 36,566                             | 104                  | 1,002,610   | 11,544                             | 1,717                | 27,267,316  | 1,717                              | 940,407              | 206         | 2,101,928                          | 22,308    |
| 35                 | All other business.....  | 95                   | 1,249,121   | 24,383                             | 60                   | 545,574     | 7,053                              | 19,654,534           | 1,127       | 19,654,534                         | 449,172              | 76          | 2,696,316                          | 151,716   |
| 36                 | Business not stated.....   |                      | 30,747      | 265                                |                      | 32,228      | 173                                |                      |             |                                    |                      |             |                                    |           |
| 37                 | Occupations grouped.....   |                      |             |                                    |                      |             |                                    |                      |             |                                    |                      |             |                                    |           |
|                    | Total.....   | 2,539                | 66,811,462  | 4,347,797                          | 2,800                | 24,968,572  | 337,051                            | 643,243,991          | 40,289      | 643,243,991                        | 17,612,739           | 3,745       | 65,257,163                         | 1,915,104 |

| Classification No. | OCCUPATIONS.   | SOUTH CAROLINA.      |             |                                    | SOUTH DAKOTA.        |             |                                    | TENNESSEE.           |             |                                    | TEXAS.               |             |                                    |         |
|--------------------|--|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|---------|
|                    |  | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. | Num-ber of re-turns. | Net income. | Income tax, normal and additional. |         |
| 1                  | Accounting professions: Accountants, statisticians, actuaries, etc.....                                  | 5                    | \$21,105    | \$57                               | 2                    | (1)         | (1)                                | \$122,757            | 29          | \$122,757                          | \$309                | 68          | \$321,680                          | \$1,024 |
| 2                  | Architects.....  | 3                    | 44,259      | 737                                | 1                    | (1)         | (1)                                | 55,362               | 11          | 55,362                             | 291                  | 19          | 114,845                            | 872     |
| 3                  | Artists: Painters, sculptors, etc.....   |                      |             |                                    |                      |             |                                    |                      |             |                                    |                      | 3           | (1)                                | (1)     |
| 4                  | Authors, editors, reporters, etc.....  | 1                    | (1)         | (1)                                | 1                    | (1)         | (1)                                | 81,156               | 13          | 81,156                             | 416                  | 31          | 168,189                            | 417     |
| 5                  | Clergy men.....  | 8                    | 45,176      | 150                                | 5                    | (1)         | (1)                                | 183,377              | 34          | 183,377                            | 531                  | 23          | 99,769                             | 179     |
| 6                  | Engineers: Civil, mining, etc.....   | 5                    | 23,012      | 757                                | 5                    | \$29,314    | \$217                              | 272,790              | 35          | 272,790                            | 2,047                | 53          | 288,933                            | 1,461   |
| 7                  | Lawyers and judges.....  | 107                  | 710,180     | 4,066                              | 60                   | 345,210     | 1,592                              | 1,901,992            | 263         | 1,901,992                          | 13,944               | 577         | 4,785,002                          | 50,017  |
| 8                  | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists..... | 33                   | 247,507     | 1,971                              | 90                   | 519,835     | 2,973                              | 1,528,854            | 247         | 1,528,854                          | 10,808               | 465         | 3,030,579                          | 22,712  |
| 9                  | Public service: Civil.....   | 18                   | 108,028     | 757                                | 13                   | 70,707      | 332                                | 205,744              | 34          | 205,744                            | 1,107                | 76          | 483,412                            | 3,538   |
| 10                 | Public service: Military.....  | 24                   | 123,525     | 461                                | 3                    | 12,276      | 26                                 | 82,857               | 18          | 82,857                             | 1,177                | 429         | 1,949,768                          | 6,150   |

|   | 1     | (1)       | (1)    | 2     | (1)        | (1)       | (1)       |
|---|-------|-----------|--------|-------|------------|-----------|-----------|
| 11 Theatrical profession: Actors, singers, musicians, etc.                      |       |           |        |       |            |           |           |
| 12 Teachers: From kindergarten to university; also school and college officials | 33    | \$066,240 | \$533  | 13    | 891,655    | \$545     |           |
| 13 All other professions and occupations  | 105   | 181,574   | 537    | 59    | 345,264    | 1,928     |           |
| 14 Professions or occupations not stated  | 103   | 755,812   | 4,237  | 149   | 1,261,160  | 6,498     |           |
| 15 Agriculturists: Farmers, stock raisers, orchardists, etc.                    |       |           |        |       |            |           |           |
| 16 Bankers  | 179   | 1,722,663 | 21,891 | 1,120 | 10,439,860 | 150,135   |           |
| 17 Real-estate brokers: Agents and salesmen                                     | 67    | 675,322   | 3,744  | 235   | 3,270,530  | 51,037    |           |
| 18 Stock and bond brokers   | 60    | 461,366   | 3,040  | 144   | 1,380,154  | 15,786    |           |
| 19 Insurance brokers  | 3     | 73,643    | 3,313  | 11    | 310,304    | 8,981     |           |
| 20 Brokers: All other   | 24    | 298,041   | 1,932  | 11    | 302,814    | 1,700     |           |
| 21 Capitalists: In stores and speculators                                       | 101   | 1,063,681 | 12,273 | 252   | 12,436,021 | 1,266,620 |           |
| 22 Commercial travelers   | 563   | 5,367,690 | 74,259 | 1,858 | 22,286,572 | 441,627   |           |
| 23 Corporation officials: Secretaries, managers, clerks, presidents, etc.       | 139   | 619,260   | 1,877  | 190   | 1,003,447  | 4,687     |           |
| 24 Employees, all other: Superintendents, foremen, office employees, etc.       | 596   | 5,167,264 | 35,153 | 926   | 8,833,087  | 83,328    |           |
| 25 Hotel proprietors and restaurateurs  | 253   | 1,317,872 | 4,146  | 564   | 3,097,708  | 11,987    |           |
| 26 Insurance agents and solicitors  | 136   | 121,237   | 1,164  | 49    | 41,551     | 3,131     |           |
| 27 Labor, skilled and unskilled   | 681   | 476,177   | 2,618  | 125   | 1,061,020  | 14,231    |           |
| 28 Lumbermen  | 12    | 54,793    | 205    | 40    | 240,818    | 1,642     |           |
| 29 Manufacturers  | 52    | 81,019    | 252    | 52    | 588,533    | 4,985     |           |
| 30 Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.     | 214   | 3,900,955 | 87,150 | 158   | 2,483,228  | 54,246    |           |
| 31 Mine owners and mine operators   | 160   | 1,447,194 | 11,403 | 851   | 8,866,761  | 270,498   |           |
| 32 Saloon keepers   | 3     | 40,622    | 253    | 15    | 248,680    | 38,523    |           |
| 33 Sportsmen and turfmen  | 6     | 64,120    | 643    | 1     | (1)        | 5,170     |           |
| 34 Theatrical business: Owners, managers, etc.                                  | 1     | (1)       | (1)    | 3     | (1)        | (1)       |           |
| 35 All other business   | 41    | 304,614   | 1,817  | 172   | 1,291,233  | 908       |           |
| 36 Business not stated  | 35    | 320,677   | 2,916  | 179   | 1,576,459  | 4,676,127 |           |
| 37 Occupations grouped <sup>1</sup>   | 355   | 56,843    | 355    | 68    | 3,924,631  | 71,422    |           |
| Total   | 1,204 | 7,474,252 | 48,563 | 4,414 | 39,867,675 | 72,503    | 2,643,697 |

WASHINGTON.

VIRGINIA.

VERMONT.

UTAH.

|   |    |          |       |    |          |       |     |           |        |
|---|----|----------|-------|----|----------|-------|-----|-----------|--------|
| 1 Accounting professions: Accountants, statisticians, actuaries, etc. | 18 | \$78,128 | \$100 | 3  | \$20,616 | \$178 | 33  | \$141,450 | \$348  |
| 2 Architects  | 1  | (1)      | (1)   | 1  | (1)      | (1)   | 12  | 28,814    | 651    |
| 3 Artists: Painters, sculptors, etc.                                  | 1  | (1)      | (1)   | 7  | 38,670   | (1)   | 1   | (1)       | (1)    |
| 4 Authors, editors, reporters, etc.                                   | 9  | 43,395   | (1)   | 3  | 10,517   | 126   | 15  | 77,822    | 369    |
| 5 Clergymen   | 43 | 598,645  | 8,220 | 5  | 29,637   | 60    | 14  | 73,455    | 341    |
| 6 Engineers: Civil, mining, etc.                                      | 84 | 79,469   | 7,757 | 31 | 413,971  | 41    | 33  | 369,913   | 1,875  |
| 7 Lawyers and judges  |    |          |       |    |          | 2,236 | 262 | 1,703,301 | 12,640 |

<sup>1</sup> Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



|  |  | WEST VIRGINIA. |            |         |            | WISCONSIN. |            |            |           | WYOMING. |     |            |         |
|--|--|----------------|------------|---------|------------|------------|------------|------------|-----------|----------|-----|------------|---------|
|  |  | 3,305          | 254,730    | 106     | 1,009,861  | 60         | \$352,533  | 220,772    | 962       | 1        | (1) | 9,369      | 17,312  |
|  |  | 255            | 386,013    | 21,042  | 11,648     | 98         | 196,715    | 449,699    | 2,284     | 2        | (1) | 33,276     | 158     |
|  |  | 167,688        | 14,628,955 | 365,004 | 42,216,464 | 3          | (1)        | 1,222,795  | 6,136     | 184      | (1) | 593,304    | 776,470 |
|  |  | 1,259          | 14,281,246 | 1,100   | 42,216,464 | 37         | 466        | 1,222,795  | 6,136     | 5,360    | (1) | 49,697,247 |         |
|  |  | 62             | 464,107    | 2,177   | 1,009,861  | 14         | 51         | 634        | 2,284     |          | (1) |            |         |
|  |  | 1,259          | 49,101     | 21,042  | 11,648     | 3          | (1)        | 17,321     | 1,828     |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 6          | 466        | 17,321     | 1,828     |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 28         | 208        | 10,780     | 29,288    |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 21         | 14,641     | 2,450      | 2,428     |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 146        | 5,361      | 51,628     | 3,444     |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 15         | 1,179      | 1,312      | 630       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 7          | 29,518     | 1,407      | 5,451     |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 1          | (1)        | 1,307      | 85        |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 3          | 11,207     | 1,407      | 46        |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 101        | 102,518    | 43,164     | 10,991    |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 75         | 1,577,372  | 1,109      | 237,247   |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 41         | 568,940    | 1,109      | 778       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 82         | 812,158    | 2,572      | 135       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 9          | 277,880    | 2,572      | 586       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 7          | 805,158    | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 21         | 89,767     | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 455        | 198,145    | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 350        | 5,242,601  | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 151        | 281,228    | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 42         | 3,883,846  | 2,572      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 26         | 119,523    | 1,200      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 18         | 258,366    | 2,309      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 101        | 144,379    | 2,309      | 173       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 291        | 2,378,594  | 57,143     | 210,554   |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 174        | 3,446,247  | 51,032     | 111,997   |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 2          | 3,419,577  | 62,969     | 10,791    |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 2          | (1)        | 170,114    | 536       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 4          | (1)        | 61,309     | (1)       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 92         | 23,823     | 152        | 52        |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 90         | 1,326,828  | 34,276     | 10,803    |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 35         | 1,320,604  | 17,115     | 417,243   |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 37         | 159,028    | 4,848      | 121       |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 2,375      | 39,170,869 | 416,386    | 1,253,257 |          | (1) |            |         |
|  |  | 1,259          | 14,281,246 | 365,004 | 42,216,464 | 8,261      | 87,614,565 | 87,614,565 | 6,523,787 |          | (1) |            |         |

Occupations grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| States and Territories.   | Accounting profession:<br>Accountants, statisticians,<br>actuaries, etc. |                |  | Architects.                |                |  | Artists: Painters,<br>sculptors, etc. |                |  |
|---------------------------|--|----------------|--|----------------------------|----------------|--|---------------------------------------|----------------|--|
|                           | Number<br>of re-<br>turns.   | Net<br>income. | Income<br>tax,<br>normal<br>and addi-<br>tional. | Number<br>of re-<br>turns. | Net<br>income. | Income<br>tax,<br>normal<br>and addi-<br>tional. | Number<br>of re-<br>turns.            | Net<br>income. | Income<br>tax,<br>normal<br>and addi-<br>tional. |
| Alabama.....              | 12   | \$64,020       | \$203  | 1                          | (1)            | (1)  |                                       |                |  |
| Alaska.....               | 4  | 16,446         | 42   |                            |                |  |                                       |                |  |
| Arizona.....              | 18   | 127,792        | 968  |                            |                |  |                                       |                |  |
| Arkansas.....             | 7  | 30,623         | 44   | 2                          | (1)            | (1)  |                                       |                |  |
| California.....           | 173  | 875,873        | 2,613  | 57                         | \$431,908      | \$2,248  | 19                                    | \$153,217      | \$1,665  |
| Colorado.....             | 49   | 349,127        | 2,623  | 11                         | 68,831         | 352  | 6                                     | 31,484         | 124  |
| Connecticut.....          | 169  | 631,731        | 2,308  | 30                         | 240,952        | 1,262  | 23                                    | 197,745        | 1,973  |
| Delaware.....             | 19   | 317,904        | 3,757  | 5                          | 35,217         | 83   | 1                                     | (1)            | (1)  |
| District of Columbia..... | 35   | 193,176        | 944  | 16                         | 93,419         | 442  | 8                                     | 80,434         | 1,089  |
| Florida.....              | 13   | 53,326         | 116  | 5                          | 21,483         | 38   | 1                                     | (1)            | (1)  |
| Georgia.....              | 30   | 133,449        | 417  | 3                          | 21,451         |  |                                       |                |  |
| Hawaii.....               | 45   | 314,248        | 1,503  | 1                          | (1)            | (1)  |                                       |                |  |
| Idaho.....                | 12   | 64,068         | 131  |                            |                |  |                                       |                |  |
| Illinois.....             | 371  | 2,169,016      | 17,106   | 128                        | 1,304,380      | 19,111   | 77                                    | 607,088        | 6,406  |
| Indiana.....              | 40   | 218,465        | 1,138  | 16                         | 113,881        | 744  | 7                                     | 367,289        | 22,367   |
| Iowa.....                 | 16   | 57,605         | 16   | 14                         | 92,288         | 540  | 4                                     | 17,472         | 43   |
| Kansas.....               | 9  | 39,239         | 87   |                            |                |  | 1                                     | (1)            | (1)  |
| Kentucky.....             | 29   | 132,139        | 477  | 5                          | 25,711         |  | 2                                     | (1)            | (1)  |
| Louisiana.....            | 44   | 192,739        | 536  | 17                         | 134,608        | 1,323  | 3                                     | 31,197         | 403  |
| Maine.....                | 21   | 113,710        | 262  | 4                          | 27,039         | 212  | 5                                     | 18,462         | 11   |
| Maryland.....             | 65   | 331,526        | 1,371  | 25                         | 148,533        | 819  | 10                                    | 148,522        | 1,500  |
| Massachusetts.....        | 402  | 2,373,164      | 13,826   | 178                        | 1,759,114      | 16,059   | 73                                    | 618,477        | 5,070  |
| Michigan.....             | 98   | 595,496        | 2,641  | 58                         | 562,309        | 8,460  | 12                                    | 153,668        | 2,394  |
| Minnesota.....            | 51   | 303,877        | 1,300  | 25                         | 238,756        | 2,773  | 8                                     | 36,922         | 106  |
| Mississippi.....          | 4  | 18,107         | 48   |                            |                |  |                                       |                |  |
| Missouri.....             | 110  | 555,458        | 2,302  | 41                         | 331,130        | 2,570  | 14                                    | 69,267         | 144  |
| Montana.....              | 20   | 102,593        | 345  | 4                          | 29,438         | 224  |                                       |                |  |
| Nebraska.....             | 21   | 97,563         | 317  | 9                          | 50,653         | 271  | 1                                     | (1)            | (1)  |
| Nevada.....               | 6  | 29,192         | 100  |                            |                |  |                                       |                |  |
| New Hampshire.....        | 8  | 43,393         | 76   | 2                          | (1)            | (1)  | 5                                     | 51,467         | 492  |
| New Jersey.....           | 298  | 1,820,031      | 11,161   | 64                         | 499,086        | 4,248  | 49                                    | 269,160        | 1,977  |
| New Mexico.....           | 5  | 40,621         | 227  |                            |                |  |                                       |                |  |
| New York.....             | 1,147  | 7,845,688      | 70,674   | 382                        | 4,391,877      | 55,285   | 365                                   | 4,041,133      | 67,268   |
| North Carolina.....       | 7  | 36,314         | 41   | 2                          | (1)            | (1)  |                                       |                |  |
| North Dakota.....         | 1  | (1)            | (1)  | 2                          | (1)            | (1)  |                                       |                |  |
| Ohio.....                 | 174  | 1,318,979      | 21,769   | 55                         | 622,832        | 8,462  | 31                                    | 170,774        | 908  |
| Oklahoma.....             | 7  | 31,677         | 86   |                            |                |  |                                       |                |  |
| Oregon.....               | 21   | 122,521        | 748  | 7                          | 79,574         | 498  | 1                                     | (1)            | (1)  |
| Pennsylvania.....         | 423  | 2,636,533      | 15,303   | 143                        | 1,409,927      | 18,789   | 49                                    | 393,769        | 3,831  |
| Rhode Island.....         | 28   | 153,923        | 798  | 15                         | 138,603        | 933  | 10                                    | 75,830         | 487  |
| South Carolina.....       | 5  | 21,105         | 57   | 3                          | 44,299         | 737  |                                       |                |  |
| South Dakota.....         | 2  | (1)            | (1)  | 1                          | (1)            | (1)  |                                       |                |  |
| Tennessee.....            | 29   | 122,757        | 309  | 11                         | 55,362         | 291  |                                       |                |  |
| Texas.....                | 68   | 321,630        | 1,024  | 19                         | 114,845        | 872  | 3                                     | 30,317         | 264  |
| Utah.....                 | 18   | 78,128         | 100  | 1                          | (1)            | (1)  |                                       |                |  |
| Vermont.....              | 3  | 20,616         | 178  | 1                          | (1)            | (1)  | 1                                     | (1)            | (1)  |
| Virginia.....             | 44   | 226,636        | 943  | 11                         | 172,760        | 3,160  | 1                                     | (1)            | (1)  |
| Washington.....           | 33   | 141,450        | 348  | 12                         | 78,814         | 651  | 1                                     | (1)            | (1)  |
| West Virginia.....        | 11   | 83,807         | 254  | 3                          | 14,325         | 51   | 1                                     | (1)            | (1)  |
| Wisconsin.....            | 60   | 352,533        | 2,201  | 28                         | 196,715        | 1,828  | 3                                     | 18,335         | 121  |
| Wyoming.....              | 1  | (1)            | (1)  | 2                          | (1)            | (1)  |                                       |                |  |
| States grouped.....       |  | 18,874         | 73   |                            | 130,901        | 772  |                                       | 60,544         | 124  |
| Total.....                | 4,229  | 25,932,801     | 183,911  | 1,419                      | 13,701,121     | 154,108  | 786                                   | 7,651,573      | 118,767  |

<sup>1</sup> States grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| States and Territories.           | Authors, editors, reporters, etc. |             |                                    | Clergymen.         |             |                                    | Engineers; Civil, mining, etc. |             |                                    |
|-----------------------------------|-----------------------------------|-------------|------------------------------------|--------------------|-------------|------------------------------------|--------------------------------|-------------|------------------------------------|
|                                   | Number of returns.                | Net income. | Income tax, normal and additional. | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.             | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 10                                | \$63,997    | \$ 33                              | 5                  | \$20,175    | \$17                               | 22                             | \$101,541   | \$177                              |
| Alaska.....                       | 1                                 | (1)         | (1)                                |                    |             |                                    | 8                              | 47,846      | 342                                |
| Arizona.....                      | 2                                 | (1)         | (1)                                |                    |             |                                    | 42                             | 571,933     | 9,291                              |
| Arkansas.....                     | 5                                 | 38,892      | 44                                 | 2                  | (1)         | (1)                                | 5                              | 26,004      | 127                                |
| California.....                   | 109                               | 813,989     | 6,616                              | 56                 | 278,865     | 812                                | 329                            | 2,716,995   | 24,434                             |
| Colorado.....                     | 11                                | 67,563      | 435                                | 14                 | 76,870      | 420                                | 85                             | 764,816     | 7,354                              |
| Connecticut.....                  | 30                                | 212,837     | 1,210                              | 46                 | 318,772     | 1,531                              | 186                            | 1,617,473   | 20,340                             |
| Delaware.....                     | 4                                 | 30,126      | 199                                | 3                  | 19,588      | 6                                  | 49                             | 617,529     | 3,158                              |
| District of Columbia.....         | 79                                | 837,062     | 11,148                             | 34                 | 223,340     | 923                                | 86                             | 1,127,757   | 24,306                             |
| Florida.....                      | 3                                 | 20,251      | 179                                | 7                  | 59,025      | 192                                | 17                             | 133,177     | 1,493                              |
| Georgia.....                      | 10                                | 68,629      | 262                                | 14                 | 71,745      | 285                                | 18                             | 121,558     | 506                                |
| Hawaii.....                       | 2                                 | (1)         | (1)                                | 7                  | 34,950      | 38                                 | 27                             | 183,445     | 1,047                              |
| Idaho.....                        | 1                                 | (1)         | (1)                                |                    |             |                                    | 15                             | 231,562     | 4,259                              |
| Illinois.....                     | 274                               | 2,531,387   | 30,470                             | 79                 | 598,967     | 3,371                              | 501                            | 4,290,968   | 50,556                             |
| Indiana.....                      | 23                                | 221,076     | 2,962                              | 23                 | 348,733     | 8,845                              | 65                             | 415,754     | 2,213                              |
| Iowa.....                         | 23                                | 140,637     | 453                                | 16                 | 75,968      | 286                                | 23                             | 117,166     | 431                                |
| Kansas.....                       | 17                                | 241,210     | 6,190                              | 8                  | 40,190      | 176                                | 13                             | 80,213      | 133                                |
| Kentucky.....                     | 19                                | 183,165     | 1,070                              | 24                 | 126,479     | 457                                | 22                             | 196,683     | 897                                |
| Louisiana.....                    | 11                                | 55,316      | 230                                | 10                 | 57,254      | 362                                | 32                             | 373,326     | 8,175                              |
| Maine.....                        | 14                                | 225,112     | 3,873                              | 14                 | 77,201      | 266                                | 26                             | 194,030     | 1,037                              |
| Maryland.....                     | 28                                | 192,759     | 2,945                              | 35                 | 218,581     | 1,630                              | 167                            | 1,646,244   | 23,349                             |
| Massachusetts.....                | 187                               | 1,854,657   | 21,908                             | 177                | 1,299,233   | 7,642                              | 474                            | 4,422,192   | 52,550                             |
| Michigan.....                     | 54                                | 685,191     | 6,816                              | 44                 | 249,669     | 1,653                              | 238                            | 1,637,520   | 12,135                             |
| Minnesota.....                    | 64                                | 545,079     | 4,227                              | 24                 | 134,908     | 704                                | 88                             | 580,004     | 3,668                              |
| Mississippi.....                  |                                   |             |                                    | 2                  | (1)         | (1)                                | 6                              | 23,881      | 19                                 |
| Missouri.....                     | 57                                | 492,241     | 5,171                              | 44                 | 215,370     | 845                                | 135                            | 1,144,687   | 13,287                             |
| Montana.....                      | 10                                | 64,627      | 271                                | 4                  | 18,315      | 62                                 | 35                             | 321,044     | 5,435                              |
| Nebraska.....                     | 21                                | 192,453     | 1,268                              | 10                 | 57,095      | 360                                | 18                             | 180,266     | 1,782                              |
| Nevada.....                       | 4                                 | 18,838      | 32                                 | 1                  | (1)         | (1)                                | 14                             | 77,330      | 372                                |
| New Hampshire.....                | 14                                | 118,508     | 1,245                              | 11                 | 102,393     | 459                                | 12                             | 58,230      | 118                                |
| New Jersey.....                   | 138                               | 1,062,499   | 8,134                              | 117                | 795,611     | 5,326                              | 529                            | 5,089,923   | 94,482                             |
| New Mexico.....                   | 2                                 | (1)         | (1)                                | 3                  | 13,444      | 41                                 | 10                             | 188,441     | 3,757                              |
| New York.....                     | 888                               | 8,604,773   | 119,927                            | 356                | 2,666,948   | 19,246                             | 1,683                          | 19,482,978  | 395,168                            |
| North Carolina.....               | 5                                 | 31,322      | 130                                | 12                 | 56,952      | 149                                | 12                             | 95,565      | 825                                |
| North Dakota.....                 | 1                                 | (1)         | (1)                                |                    |             |                                    | 3                              | 35,655      | 115                                |
| Ohio.....                         | 95                                | 1,149,381   | 18,488                             | 68                 | 362,600     | 1,541                              | 324                            | 2,628,163   | 31,874                             |
| Oklahoma.....                     | 4                                 | 14,684      | 4                                  | 4                  | 18,107      | 49                                 | 9                              | 65,921      | 485                                |
| Oregon.....                       | 16                                | 67,868      | 205                                | 9                  | 43,921      | 227                                | 22                             | 149,832     | 1,210                              |
| Pennsylvania.....                 | 160                               | 2,213,056   | 59,709                             | 213                | 1,318,668   | 6,855                              | 864                            | 8,241,647   | 116,075                            |
| Rhode Island.....                 | 8                                 | 54,219      | 391                                | 17                 | 156,664     | 1,107                              | 48                             | 481,098     | 6,412                              |
| South Carolina.....               | 1                                 | (1)         | (1)                                | 8                  | 45,176      | 150                                | 5                              | 23,012      | .....                              |
| South Dakota.....                 |                                   |             |                                    | 1                  | (1)         | (1)                                | 5                              | 29,314      | 217                                |
| Tennessee.....                    | 13                                | 81,156      | 416                                | 34                 | 183,377     | 531                                | 35                             | 272,790     | 2,047                              |
| Texas.....                        | 31                                | 168,189     | 417                                | 24                 | 99,769      | 179                                | 53                             | 288,933     | 1,461                              |
| Utah.....                         | 1                                 | (1)         | (1)                                | 9                  | 43,325      | 61                                 | 43                             | 598,645     | 8,820                              |
| Vermont.....                      | 7                                 | 38,670      | 126                                | 3                  | 19,617      | 60                                 | 5                              | 29,637      | 156                                |
| Virginia.....                     | 13                                | 226,910     | 5,531                              | 34                 | 152,909     | 336                                | 41                             | 444,086     | 7,342                              |
| Washington.....                   | 15                                | 77,822      | 369                                | 14                 | 73,435      | 344                                | 53                             | 309,913     | 1,875                              |
| West Virginia.....                | 6                                 | 55,895      | 466                                | 4                  | 26,310      | 268                                | 28                             | 194,736     | 987                                |
| Wisconsin.....                    | 37                                | 306,740     | 1,864                              | 26                 | 114,361     | 345                                | 95                             | 666,735     | 4,584                              |
| Wyoming.....                      | 1                                 | (1)         | (1)                                | 1                  | (1)         | (1)                                | 3                              | 11,154      | .....                              |
| States grouped <sup>1</sup> ..... |                                   | 49,522      | 88                                 | .....              | 50,273      | 403                                | .....                          | .....       | .....                              |
| Total.....                        | 2,529                             | 24,077,768  | 323,518                            | 1,671              | 10,868,893  | 68,560                             | 6,628                          | 63,319,332  | 960,993                            |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.**

| States and Territories.   | Lawyers and judges. |             |                                    | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists. |             |                                    | Public service: Civil. |             |                                    |
|---------------------------|---------------------|-------------|------------------------------------|--|-------------|------------------------------------|------------------------|-------------|------------------------------------|
|                           | Number of returns.  | Net income. | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. | Number of returns.     | Net income. | Income tax, normal and additional. |
| Alabama.....              | 142                 | \$1,084,637 | \$8,891                            | 83   | \$637,928   | \$5,532                            | 31                     | \$240,682   | \$1,678                            |
| Alaska.....               | 15                  | 91,450      | 673                                | 7  | 44,179      | 333                                | 12                     | 58,644      | 259                                |
| Arizona.....              | 50                  | 510,361     | 5,958                              | 53   | 451,581     | 3,789                              | 6                      | 41,341      | 377                                |
| Arkansas.....             | 139                 | 904,312     | 5,804                              | 104  | 597,836     | 3,478                              | 22                     | 125,340     | 658                                |
| California.....           | 877                 | 8,749,666   | 113,645                            | 1,111  | 7,421,823   | 53,218                             | 118                    | 651,890     | 3,634                              |
| Colorado.....             | 234                 | 2,205,374   | 25,057                             | 276  | 2,030,687   | 17,438                             | 33                     | 225,268     | 2,190                              |
| Connecticut.....          | 304                 | 3,005,281   | 29,757                             | 442  | 3,380,684   | 29,496                             | 33                     | 243,805     | 1,551                              |
| Delaware.....             | 64                  | 1,330,500   | 23,375                             | 60   | 1,038,127   | 46,624                             | 13                     | 113,298     | 649                                |
| District of Columbia..... | 339                 | 3,917,175   | 69,560                             | 218  | 1,589,062   | 15,068                             | 418                    | 2,582,933   | 15,499                             |
| Florida.....              | 134                 | 984,189     | 8,169                              | 71   | 433,834     | 2,941                              | 20                     | 104,139     | 572                                |
| Georgia.....              | 226                 | 1,642,480   | 12,448                             | 139  | 1,074,079   | 8,811                              | 36                     | 215,278     | 1,150                              |
| Hawaii.....               | 42                  | 451,683     | 3,704                              | 46   | 315,751     | 867                                | 15                     | 119,931     | 812                                |
| Idaho.....                | 49                  | 435,699     | 4,506                              | 58   | 352,585     | 4,131                              | 11                     | 61,799      | 279                                |
| Illinois.....             | 1,675               | 18,537,866  | 300,666                            | 1,578  | 10,793,517  | 88,585                             | 139                    | 1,408,424   | 19,931                             |
| Indiana.....              | 411                 | 2,979,601   | 21,404                             | 320  | 2,148,369   | 15,103                             | 56                     | 467,193     | 6,837                              |
| Iowa.....                 | 476                 | 3,176,211   | 21,228                             | 620  | 3,811,862   | 27,661                             | 60                     | 362,866     | 2,068                              |
| Kansas.....               | 181                 | 1,208,295   | 7,420                              | 224  | 1,431,590   | 10,289                             | 49                     | 269,838     | 1,471                              |
| Kentucky.....             | 241                 | 1,845,185   | 13,556                             | 180  | 1,110,510   | 8,430                              | 50                     | 294,858     | 1,876                              |
| Louisiana.....            | 241                 | 2,186,045   | 23,185                             | 253  | 1,410,345   | 9,640                              | 43                     | 265,783     | 1,908                              |
| Maine.....                | 145                 | 1,192,010   | 8,880                              | 158  | 952,034     | 5,400                              | 30                     | 206,562     | 1,392                              |
| Maryland.....             | 427                 | 4,348,835   | 79,446                             | 366  | 2,846,250   | 28,798                             | 130                    | 834,000     | 6,161                              |
| Massachusetts.....        | 1,386               | 18,125,317  | 297,148                            | 1,412  | 10,171,436  | 96,931                             | 162                    | 1,345,627   | 11,836                             |
| Michigan.....             | 437                 | 5,221,136   | 61,566                             | 589  | 4,274,979   | 34,655                             | 63                     | 379,324     | 1,812                              |
| Minnesota.....            | 383                 | 3,632,259   | 43,464                             | 485  | 4,349,596   | 101,884                            | 53                     | 384,627     | 2,692                              |
| Mississippi.....          | 91                  | 675,093     | 5,247                              | 46   | 254,167     | 1,540                              | 21                     | 142,372     | 1,001                              |
| Missouri.....             | 604                 | 6,195,945   | 96,825                             | 576  | 4,069,017   | 34,323                             | 73                     | 444,720     | 3,074                              |
| Montana.....              | 111                 | 1,007,766   | 9,952                              | 132  | 1,037,601   | 9,372                              | 17                     | 102,652     | 775                                |
| Nebraska.....             | 244                 | 1,870,710   | 20,836                             | 254  | 1,876,485   | 19,590                             | 24                     | 140,299     | 858                                |
| Nevada.....               | 31                  | 255,726     | 2,036                              | 27   | 141,928     | 622                                | 8                      | 69,698      | 436                                |
| New Hampshire.....        | 82                  | 774,068     | 5,443                              | 91   | 556,969     | 2,456                              | 21                     | 110,627     | 482                                |
| New Jersey.....           | 884                 | 10,000,014  | 145,254                            | 882  | 5,912,712   | 41,519                             | 100                    | 659,321     | 5,107                              |
| New Mexico.....           | 48                  | 345,892     | 2,435                              | 46   | 270,304     | 1,830                              | 8                      | 47,992      | 261                                |
| New York.....             | 4,547               | 77,246,969  | 2,090,974                          | 3,630  | 28,015,155  | 252,064                            | 320                    | 2,458,637   | 21,481                             |
| North Carolina.....       | 164                 | 1,066,613   | 6,014                              | 96   | 631,058     | 4,360                              | 39                     | 265,721     | 2,146                              |
| North Dakota.....         | 56                  | 401,819     | 2,562                              | 121  | 777,236     | 6,303                              | 17                     | 129,131     | 895                                |
| Ohio.....                 | 1,054               | 12,074,911  | 186,734                            | 975  | 6,677,381   | 47,241                             | 113                    | 807,845     | 4,936                              |
| Oklahoma.....             | 200                 | 2,428,761   | 35,554                             | 84   | 485,847     | 2,809                              | 27                     | 177,173     | 1,121                              |
| Oregon.....               | 169                 | 1,120,546   | 8,500                              | 174  | 1,022,296   | 7,606                              | 28                     | 151,213     | 962                                |
| Pennsylvania.....         | 1,852               | 21,896,297  | 313,459                            | 2,011  | 14,031,984  | 108,735                            | 176                    | 1,402,102   | 13,996                             |
| Rhode Island.....         | 132                 | 1,280,668   | 11,584                             | 156  | 1,057,515   | 6,433                              | 12                     | 64,926      | 329                                |
| South Carolina.....       | 107                 | 710,180     | 4,066                              | 33   | 247,507     | 1,971                              | 18                     | 108,028     | 757                                |
| South Dakota.....         | 60                  | 345,210     | 1,592                              | 90   | 519,835     | 2,973                              | 13                     | 70,707      | 332                                |
| Tennessee.....            | 263                 | 1,901,992   | 13,944                             | 247  | 1,528,854   | 10,808                             | 34                     | 205,744     | 1,107                              |
| Texas.....                | 577                 | 4,785,002   | 50,017                             | 465  | 3,050,579   | 22,712                             | 76                     | 483,412     | 3,538                              |
| Utah.....                 | 84                  | 797,659     | 7,757                              | 93   | 573,434     | 3,828                              | 5                      | 36,541      | 127                                |
| Vermont.....              | 51                  | 413,971     | 2,236                              | 75   | 419,820     | 1,809                              | 18                     | 107,455     | 387                                |
| Virginia.....             | 292                 | 2,277,359   | 19,730                             | 201  | 1,361,472   | 9,801                              | 53                     | 382,967     | 2,572                              |
| Washington.....           | 262                 | 1,703,301   | 12,640                             | 353  | 1,952,720   | 10,926                             | 49                     | 250,157     | 1,198                              |
| West Virginia.....        | 211                 | 1,884,639   | 14,641                             | 146  | 1,001,857   | 5,361                              | 15                     | 150,022     | 1,179                              |
| Wisconsin.....            | 435                 | 3,520,703   | 34,950                             | 461  | 2,908,891   | 19,608                             | 64                     | 343,060     | 1,625                              |
| Wyoming.....              | 44                  | 391,921     | 4,377                              | 30   | 166,133     | 914                                | 10                     | 111,315     | 762                                |
| Total.....                | 21,273              | 245,139,392 | 4,289,869                          | 20,348   | 143,577,110 | 1,256,645                          | 2,992                  | 20,427,287  | 158,726                            |

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Public service: Military. |             | Theatrical profession: Actors, singers, musicians, etc. |                    |             | Teachers: From kindergarten to university; also school and college officials. |                    |             |                                    |
|-----------------------------------|---------------------------|-------------|---|--------------------|-------------|---|--------------------|-------------|------------------------------------|
|                                   | Number of returns.        | Net income. | Income tax, normal and additional.                      | Number of returns. | Net income. | Income tax, normal and additional.  | Number of returns. | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 6                         | \$34,523    | \$180   | 1                  | (1)         | (1)   | 6                  | \$27,214    | \$105                              |
| Alaska.....                       | 4                         | 17,419      | 30  |                    |             |   |                    |             |                                    |
| Arizona.....                      | 54                        | 239,335     | 698   |                    |             |   | 1                  | (1)         | (1)                                |
| Arkansas.....                     | 8                         | 38,118      | 148   |                    |             |   | 1                  | (1)         | (1)                                |
| California.....                   | 353                       | 1,731,914   | 6,285   | 129                | \$1,508,557 | \$48,173  | 96                 | 560,302     | 2,690                              |
| Colorado.....                     | 33                        | 147,924     | 332   | 2                  | (1)         | (1)   | 8                  | 84,254      | 946                                |
| Connecticut.....                  | 54                        | 303,523     | 1,423   | 12                 | 293,110     | 9,388   | 201                | 1,454,587   | 7,225                              |
| Delaware.....                     | 11                        | 100,050     | 996   |                    |             |   | 10                 | 44,222      | 32                                 |
| District of Columbia.....         | 2,509                     | 12,927,148  | 64,101  | 5                  | 34,823      | 341   | 48                 | 345,797     | 2,516                              |
| Florida.....                      | 35                        | 145,940     | 449   |                    |             |   | 1                  | (1)         | (1)                                |
| Georgia.....                      | 47                        | 213,508     | 753   | 1                  | (1)         | (1)   | 7                  | 33,999      | 97                                 |
| Hawaii.....                       | 13                        | 168,755     | 479   |                    |             |   | 8                  | 39,769      | 68                                 |
| Idaho.....                        | 44                        |             |   |                    |             |   |                    |             |                                    |
| Illinois.....                     | 84                        | 483,204     | 2,491   | 44                 | 428,921     | 6,387   | 249                | 1,443,661   | 7,885                              |
| Indiana.....                      | 20                        | 104,919     | 481   | 2                  | (1)         | (1)   | 23                 | 132,946     | 603                                |
| Iowa.....                         | 8                         | 54,550      | 489   | 3                  | 14,690      | 68  | 16                 | 75,395      | 183                                |
| Kansas.....                       | 89                        | 375,970     | 755   |                    |             |   | 4                  | 18,055      | 34                                 |
| Kentucky.....                     | 12                        | 50,343      | 126   | 2                  | (1)         | (1)   | 12                 | 58,468      | 55                                 |
| Louisiana.....                    | 22                        | 108,678     | 448   | 1                  | (1)         | (1)   | 17                 | 95,520      | 477                                |
| Maine.....                        | 27                        | 153,374     | 866   | 2                  | (1)         | (1)   | 15                 | 81,705      | 344                                |
| Maryland.....                     | 217                       | 1,499,642   | 11,006  | 7                  | 63,933      | 569   | 83                 | 597,819     | 4,185                              |
| Massachusetts.....                | 141                       | 818,023     | 4,937   | 52                 | 325,910     | 2,066   | 540                | 3,804,495   | 25,630                             |
| Michigan.....                     | 27                        | 165,018     | 710   | 3                  | 17,999      | 140   | 31                 | 201,115     | 457                                |
| Minnesota.....                    | 11                        | 55,679      | 254   | 4                  | 22,559      | 128   | 28                 | 137,889     | 375                                |
| Mississippi.....                  | 5                         | 23,292      | 75  |                    |             |   | 2                  | (1)         | (1)                                |
| Missouri.....                     | 38                        | 186,065     | 661   | 8                  | 55,635      | 474   | 49                 | 263,841     | 1,008                              |
| Montana.....                      | 4                         | 20,730      | 94  |                    |             |   | 3                  | 16,286      | 16                                 |
| Nebraska.....                     | 12                        | 52,707      | 156   | 1                  | (1)         | (1)   | 10                 | 63,086      | 248                                |
| Nevada.....                       | 2                         | (1)         | (1)   |                    |             |   | 1                  | (1)         | (1)                                |
| New Hampshire.....                | 27                        | 151,159     | 661   | 1                  | (1)         | (1)   | 38                 | 198,981     | 475                                |
| New Jersey.....                   | 57                        | 290,751     | 1,081   | 30                 | 261,986     | 2,979   | 186                | 1,284,692   | 7,884                              |
| New Mexico.....                   | 52                        | 225,780     | 757   |                    |             |   | 1                  | (1)         | (1)                                |
| New York.....                     | 437                       | 2,836,231   | 32,952  | 533                | 7,388,416   | 165,053   | 673                | 4,845,419   | 36,901                             |
| North Carolina.....               | 14                        | 82,039      | 417   |                    |             |   | 5                  | 28,379      | 171                                |
| North Dakota.....                 | 2                         | (1)         | (1)   |                    |             |   | 2                  | (1)         | (1)                                |
| Ohio.....                         | 57                        | 281,867     | 1,051   | 17                 | 149,892     | 1,376   | 90                 | 584,879     | 2,776                              |
| Oklahoma.....                     | 15                        | 70,178      | 309   | 1                  | (1)         | (1)   | 2                  | (1)         | (1)                                |
| Oregon.....                       | 20                        | 91,805      | 325   |                    |             |   | 8                  | 37,610      | 167                                |
| Pennsylvania.....                 | 154                       | 1,013,345   | 8,818   | 32                 | 234,990     | 1,858   | 264                | 1,691,588   | 10,418                             |
| Rhode Island.....                 | 60                        | 328,694     | 1,569   | 4                  | 31,659      | 10  | 41                 | 244,789     | 1,075                              |
| South Carolina.....               | 24                        | 123,525     | 461   |                    |             |   | 10                 | 74,240      | 206                                |
| South Dakota.....                 | 3                         | 12,276      | 26  |                    |             |   |                    |             |                                    |
| Tennessee.....                    | 18                        | 82,857      | 177   | 1                  | (1)         | (1)   | 33                 | 166,240     | 533                                |
| Texas.....                        | 429                       | 1,949,768   | 6,150   | 2                  | (1)         | (1)   | 13                 | 91,655      | 545                                |
| Utah.....                         | 1                         | (1)         | (1)   | 2                  | (1)         | (1)   | 3                  | 12,815      | 3                                  |
| Vermont.....                      | 17                        | 91,142      | 388   |                    |             |   | 14                 | 80,024      | 140                                |
| Virginia.....                     | 109                       | 521,074     | 1,747   |                    |             |   | 21                 | 104,886     | 283                                |
| Washington.....                   | 90                        | 422,765     | 1,817   | 7                  | 52,729      | 576   | 4                  | 27,023      | 40                                 |
| West Virginia.....                | 7                         | 29,518      | 52  | 1                  | (1)         |   | 3                  | 11,207      |                                    |
| Wisconsin.....                    | 13                        | 81,730      | 431   | 4                  | 13,199      |   | 38                 | 220,772     | 952                                |
| Wyoming.....                      | 7                         | 36,287      | 192   |                    |             |   |                    |             |                                    |
| States grouped <sup>1</sup> ..... |                           | 22,767      | 77  |                    | 229,919     | 3,328   |                    | 60,127      | 213                                |
| Total.....                        | 5,459                     | 28,965,909  | 158,381   | 914                | 11,128,927  | 242,854   | 2,919              | 19,345,751  | 117,961                            |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.—Con.

| States and Territories.           | All other professions and occupations. |                  |                                    | Professions or occupations not stated. |             |                                    | Agriculturists: stock raisers, etc. |             | Farmers, orchardists, etc.         |
|-----------------------------------|--|------------------|------------------------------------|--|-------------|------------------------------------|-------------------------------------|-------------|------------------------------------|
|                                   | Number of returns.                     | Net income.      | Income tax, normal and additional. | Number of returns.                     | Net income. | Income tax, normal and additional. | Number of returns.                  | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 7                                      | \$56,370         | \$603                              | 79                                     | \$579,851   | \$3,190                            | 40                                  | \$375,840   | \$3,89                             |
| Alaska.....                       | 1                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 12                                     | 48,577      | 66                                 | 3                                   | 24,387      | 242                                |
| Arizona.....                      | 8                                      | 50,676           | 190                                | 29                                     | 339,907     | 3,861                              | 96                                  | 1,119,612   | 14,193                             |
| Arkansas.....                     | 2                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 56                                     | 384,640     | 1,709                              | 270                                 | 2,151,914   | 22,269                             |
| California.....                   | 194                                    | 1,563,615        | 22,330                             | 297                                    | 2,061,906   | 13,668                             | 1,659                               | 15,827,975  | 219,170                            |
| Colorado.....                     | 21                                     | 236,886          | 3,244                              | 147                                    | 1,312,355   | 10,716                             | 424                                 | 3,516,792   | 34,907                             |
| Connecticut.....                  | 32                                     | 202,723          | 725                                | 269                                    | 2,526,658   | 21,411                             | 67                                  | 815,197     | 9,143                              |
| Delaware.....                     | 24                                     | 229,222          | 979                                | 26                                     | 247,507     | 1,424                              | 18                                  | 135,158     | 7,702                              |
| District of Columbia.....         | 70                                     | 411,302          | 1,912                              | 87                                     | 501,501     | 2,471                              | 15                                  | 285,269     | 9,077                              |
| Florida.....                      | 2                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 58                                     | 400,796     | 2,768                              | 87                                  | 710,624     | 5,491                              |
| Georgia.....                      | 13                                     | 118,362          | 1,212                              | 163                                    | 1,481,171   | 9,667                              | 123                                 | 1,006,326   | 7,972                              |
| Hawaii.....                       | 13                                     | 114,028          | 1,396                              | 65                                     | 1,013,550   | 17,027                             | 46                                  | 2,265,547   | 91,626                             |
| Idaho.....                        | 4                                      | 24,128           | 107                                | 24                                     | 161,084     | 460                                | 107                                 | 1,136,871   | 13,544                             |
| Illinois.....                     | 291                                    | 2,290,338        | 23,057                             | 582                                    | 5,158,818   | 82,215                             | 1,412                               | 10,900,680  | 143,530                            |
| Indiana.....                      | 24                                     | 122,775          | 509                                | 244                                    | 2,155,374   | 21,936                             | 309                                 | 2,212,027   | 15,548                             |
| Iowa.....                         | 15                                     | 121,948          | 1,205                              | 130                                    | 812,036     | 2,785                              | 1,287                               | 7,047,456   | 53,180                             |
| Kansas.....                       | 10                                     | 48,129           | 195                                | 124                                    | 776,789     | 3,919                              | 716                                 | 5,043,154   | 58,416                             |
| Kentucky.....                     | 9                                      | 107,248          | 1,399                              | 57                                     | 575,862     | 6,267                              | 281                                 | 2,421,535   | 29,371                             |
| Louisiana.....                    | 34                                     | 188,661          | 754                                | 86                                     | 664,674     | 3,946                              | 250                                 | 4,230,224   | 96,448                             |
| Maine.....                        | 13                                     | 101,367          | 776                                | 35                                     | 295,029     | 2,561                              | 130                                 | 978,736     | 9,138                              |
| Maryland.....                     | 48                                     | 304,044          | 2,042                              | 171                                    | 1,295,479   | 12,366                             | 112                                 | 1,382,886   | 34,953                             |
| Massachusetts.....                | 227                                    | 1,958,299        | 17,022                             | 454                                    | 4,606,486   | 71,089                             | 189                                 | 2,711,742   | 45,026                             |
| Michigan.....                     | 134                                    | 1,103,709        | 10,308                             | 242                                    | 2,380,126   | 29,388                             | 94                                  | 1,201,636   | 17,393                             |
| Minnesota.....                    | 51                                     | 321,047          | 2,064                              | 180                                    | 2,234,676   | 50,197                             | 89                                  | 673,557     | 4,206                              |
| Mississippi.....                  | 2                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 47                                     | 402,043     | 2,582                              | 256                                 | 3,993,439   | 74,728                             |
| Missouri.....                     | 42                                     | 2,028,081        | 140,662                            | 198                                    | 1,611,087   | 12,624                             | 244                                 | 1,791,827   | 15,239                             |
| Montana.....                      | 6                                      | 40,531           | 361                                | 50                                     | 473,778     | 3,899                              | 136                                 | 1,710,889   | 45,679                             |
| Nebraska.....                     | 13                                     | 67,727           | 250                                | 81                                     | 788,261     | 6,481                              | 571                                 | 3,443,149   | 20,977                             |
| Nevada.....                       | 1                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 7                                      | 67,257      | 26                                 | 45                                  | 277,227     | 1,872                              |
| New Hampshire.....                | 7                                      | 37,305           | 171                                | 19                                     | 168,521     | 1,140                              | 13                                  | 152,567     | 888                                |
| New Jersey.....                   | 191                                    | 2,436,811        | 78,165                             | 266                                    | 2,349,052   | 37,399                             | 237                                 | 2,014,986   | 18,618                             |
| New Mexico.....                   | 1                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 36                                     | 264,629     | 1,712                              | 108                                 | 892,750     | 9,484                              |
| New York.....                     | 777                                    | 7,845,998        | 123,588                            | 1,005                                  | 11,793,641  | 205,615                            | 589                                 | 7,691,449   | 166,016                            |
| North Carolina.....               | 4                                      | 23,234           | 114                                | 134                                    | 1,389,686   | 8,559                              | 92                                  | 753,213     | 5,403                              |
| North Dakota.....                 | 4                                      | 31,109           | 71                                 | 50                                     | 341,786     | 1,525                              | 108                                 | 703,415     | 4,241                              |
| Ohio.....                         | 121                                    | 1,007,279        | 8,727                              | 335                                    | 3,402,220   | 27,932                             | 272                                 | 2,202,217   | 18,136                             |
| Oklahoma.....                     | 14                                     | 150,837          | 1,084                              | 64                                     | 508,969     | 3,923                              | 101                                 | 872,065     | 7,302                              |
| Oregon.....                       | 5                                      | 20,514           | 38                                 | 78                                     | 646,139     | 5,439                              | 414                                 | 3,256,660   | 33,591                             |
| Pennsylvania.....                 | 242                                    | 3,596,019        | 93,956                             | 455                                    | 4,973,003   | 68,848                             | 266                                 | 4,238,948   | 107,842                            |
| Rhode Island.....                 | 23                                     | 232,115          | 3,540                              | 74                                     | 847,368     | 14,368                             | 29                                  | 217,572     | 1,476                              |
| South Carolina.....               | 4                                      | 24,090           | 145                                | 37                                     | 279,559     | 1,661                              | 87                                  | 736,345     | 5,740                              |
| South Dakota.....                 | 2                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 32                                     | 173,452     | 608                                | 86                                  | 562,306     | 3,553                              |
| Tennessee.....                    | 15                                     | 81,574           | 537                                | 103                                    | 755,812     | 4,237                              | 179                                 | 1,722,663   | 21,891                             |
| Texas.....                        | 59                                     | 345,264          | 1,928                              | 149                                    | 1,261,160   | 6,498                              | 1,120                               | 10,439,860  | 150,135                            |
| Utah.....                         | 11                                     | 78,273           | 583                                | 60                                     | 669,104     | 4,817                              | 45                                  | 526,793     | 7,675                              |
| Vermont.....                      | 5                                      | 38,322           | 379                                | 5                                      | 32,618      | 1,202                              | 18                                  | 386,261     | 15,206                             |
| Virginia.....                     | 26                                     | 222,000          | 2,101                              | 70                                     | 760,904     | 11,826                             | 151                                 | 1,293,874   | 12,406                             |
| Washington.....                   | 7                                      | 40,039           | 168                                | 78                                     | 555,173     | 3,875                              | 932                                 | 8,253,906   | 102,082                            |
| West Virginia.....                | 10                                     | 102,518          | 634                                | 101                                    | 1,157,372   | 17,321                             | 75                                  | 568,940     | 4,272                              |
| Wisconsin.....                    | 73                                     | 449,699          | 2,284                              | 179                                    | 1,222,795   | 6,136                              | 211                                 | 1,290,801   | 6,986                              |
| Wyoming.....                      | 1                                      | ( <sup>1</sup> ) | ( <sup>1</sup> )                   | 20                                     | 98,396      | 210                                | 148                                 | 1,443,165   | 15,140                             |
| States grouped <sup>1</sup> ..... |  | 63,334           | 382                                |  |             |                                    |                                     |             |                                    |
| Total.....                        | 2,913                                  | 28,637,580       | 551,897                            | 7,350                                  | 69,038,685  | 834,570                            | 14,407                              | 129,642,432 | 1,815,945                          |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES.—Con.

| States and Territories.     | Bankers.           |             |                                    | Real-estate brokers: Agents and salesmen. |             |                                    | Stock and bond brokers. |             |                                    |
|-----------------------------|--------------------|-------------|------------------------------------|---|-------------|------------------------------------|-------------------------|-------------|------------------------------------|
|                             | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.                        | Net income. | Income tax, normal and additional. | Number of returns.      | Net income. | Income tax, normal and additional. |
| Alabama                     | 65                 | \$817,701   | \$13,413                           | 51  | \$338,134   | \$2,204                            | 7                       | \$144,290   | \$1,728                            |
| Alaska                      | 4                  | 70,426      | 412                                | 4   | (1)         | (1)                                |                         |             |                                    |
| Arizona                     | 17                 | 385,251     | 6,759                              | 11  | 180,271     | 2,327                              | 2                       | (1)         | (1)                                |
| Arkansas                    | 57                 | 484,385     | 2,648                              | 30  | 211,572     | 1,616                              | 4                       | 58,087      | 322                                |
| California                  | 249                | 4,474,955   | 129,857                            | 341                                       | 3,203,026   | 30,957                             | 105                     | 2,003,768   | 33,396                             |
| Colorado                    | 113                | 2,100,215   | 41,675                             | 70  | 569,886     | 3,933                              | 43                      | 1,111,020   | 19,176                             |
| Connecticut                 | 100                | 1,949,991   | 27,111                             | 127                                       | 1,084,126   | 9,201                              | 65                      | 2,693,666   | 93,326                             |
| Delaware                    | 14                 | 702,059     | 20,631                             | 11  | 121,595     | 1,892                              | 3                       | 221,892     | 9,434                              |
| District of Columbia        | 18                 | 358,978     | 8,819                              | 81  | 1,114,159   | 21,444                             | 6                       | 225,705     | 4,955                              |
| Florida                     | 45                 | 467,509     | 1,942                              | 54  | 391,638     | 3,024                              | 5                       | 77,725      | 1,055                              |
| Georgia                     | 77                 | 1,760,305   | 90,204                             | 38  | 376,134     | 4,372                              | 5                       | 71,890      | 477                                |
| Hawaii                      | 17                 | 439,223     | 12,018                             | 6   | 102,144     | 2,154                              | 11                      | 233,202     | 3,519                              |
| Idaho                       | 32                 | 477,162     | 6,872                              | 10  | 49,837      | 242                                |                         |             |                                    |
| Illinois                    | 538                | 9,842,683   | 250,867                            | 669                                       | 8,040,112   | 123,198                            | 168                     | 5,474,690   | 226,552                            |
| Indiana                     | 100                | 1,588,055   | 31,862                             | 106                                       | 948,874     | 8,500                              | 9                       | 217,592     | 4,461                              |
| Iowa                        | 325                | 3,362,842   | 34,479                             | 135                                       | 1,163,484   | 11,797                             | 10                      | 144,652     | 3,293                              |
| Kansas                      | 236                | 2,823,389   | 61,388                             | 82  | 716,685     | 7,617                              | 3                       | 33,042      | 323                                |
| Kentucky                    | 51                 | 592,103     | 4,689                              | 28  | 311,773     | 2,964                              | 19                      | 368,752     | 6,778                              |
| Louisiana                   | 51                 | 654,633     | 6,984                              | 42  | 299,664     | 2,404                              | 32                      | 693,105     | 16,127                             |
| Maine                       | 23                 | 233,010     | 1,805                              | 29  | 337,324     | 3,412                              | 17                      | 163,158     | 1,471                              |
| Maryland                    | 108                | 3,471,293   | 106,511                            | 87  | 937,362     | 11,834                             | 59                      | 1,428,113   | 28,967                             |
| Massachusetts               | 303                | 16,109,538  | 924,709                            | 411                                       | 5,510,503   | 137,514                            | 264                     | 9,669,530   | 593,246                            |
| Michigan                    | 178                | 2,714,246   | 39,282                             | 365                                       | 6,179,347   | 142,188                            | 46                      | 1,238,085   | 28,707                             |
| Minnesota                   | 196                | 2,355,851   | 16,624                             | 163                                       | 1,456,274   | 15,565                             | 14                      | 596,500     | 22,391                             |
| Mississippi                 | 36                 | 283,823     | 1,421                              | 13  | 62,313      | 186                                | 2                       | (1)         | (1)                                |
| Missouri                    | 191                | 2,753,321   | 43,618                             | 204                                       | 1,774,262   | 15,871                             | 44                      | 1,105,457   | 33,503                             |
| Montana                     | 61                 | 869,379     | 14,085                             | 39  | 393,028     | 4,469                              | 2                       | (1)         | (1)                                |
| Nebraska                    | 215                | 2,198,015   | 14,037                             | 85  | 658,041     | 4,588                              | 10                      | 164,058     | 2,570                              |
| Nevada                      | 7                  | 83,677      | 480                                | 1   | (1)         | (1)                                | 2                       | (1)         | (1)                                |
| New Hampshire               | 15                 | 257,201     | 3,422                              | 9   | 132,721     | 2,609                              | 6                       | 178,136     | 5,727                              |
| New Jersey                  | 191                | 7,134,610   | 376,147                            | 268                                       | 2,306,081   | 22,531                             | 139                     | 4,484,903   | 151,750                            |
| New Mexico                  | 22                 | 130,951     | 1,972                              | 4   | 45,945      | 423                                | 1                       | (1)         | (1)                                |
| New York                    | 1,037              | 96,292,215  | 8,329,460                          | 1,107                                     | 19,089,655  | 619,181                            | 1,299                   | 68,460,647  | 3,501,344                          |
| North Carolina              | 53                 | 540,807     | 3,809                              | 35  | 228,110     | 1,272                              | 1                       | (1)         | (1)                                |
| North Dakota                | 64                 | 650,606     | 3,510                              | 40  | 394,509     | 4,491                              | 2                       | (1)         | (1)                                |
| Ohio                        | 247                | 4,587,192   | 100,151                            | 265                                       | 3,282,407   | 91,319                             | 103                     | 3,131,904   | 101,868                            |
| Oklahoma                    | 116                | 1,122,738   | 5,307                              | 44  | 659,989     | 15,583                             | 4                       | 60,621      | 1,013                              |
| Oregon                      | 42                 | 425,657     | 2,582                              | 30  | 207,009     | 1,071                              | 6                       | 165,635     | 5,535                              |
| Pennsylvania                | 415                | 20,977,376  | 1,427,083                          | 457                                       | 4,692,975   | 77,713                             | 213                     | 6,560,638   | 232,185                            |
| Rhode Island                | 34                 | 333,391     | 2,634                              | 60  | 537,574     | 4,170                              | 26                      | 1,050,007   | 44,450                             |
| South Carolina              | 29                 | 329,582     | 1,745                              | 8   | 73,381      | 867                                | 6                       | 93,669      | 1,146                              |
| South Dakota                | 76                 | 559,427     | 1,517                              | 33  | 305,991     | 3,307                              | 3                       | 73,643      | 749                                |
| Tennessee                   | 67                 | 675,322     | 3,744                              | 60  | 461,366     | 3,040                              | 5                       | 45,737      | 313                                |
| Texas                       | 235                | 3,279,530   | 51,037                             | 144                                       | 1,380,154   | 15,786                             | 11                      | 319,304     | 8,931                              |
| Utah                        | 17                 | 266,335     | 1,804                              | 13  | 78,912      | 562                                | 8                       | 171,408     | 3,304                              |
| Vermont                     | 20                 | 305,582     | 3,541                              | 4   | (1)         | (1)                                | 2                       | (1)         | (1)                                |
| Virginia                    | 51                 | 875,460     | 12,137                             | 68  | 446,566     | 2,772                              | 14                      | 1,598,306   | 131,589                            |
| Washington                  | 107                | 1,108,280   | 7,850                              | 72  | 436,783     | 2,183                              | 9                       | 88,504      | 992                                |
| West Virginia               | 41                 | 812,158     | 10,780                             | 32  | 277,880     | 2,450                              | 9                       | 805,158     | 51,628                             |
| Wisconsin                   | 131                | 1,607,563   | 29,285                             | 90  | 516,218     | 2,428                              | 13                      | 208,918     | 3,444                              |
| Wyoming                     | 21                 | 274,032     | 1,870                              | 10  | 109,961     | 1,358                              | 2                       | (1)         | (1)                                |
| States grouped <sup>1</sup> |                    |             |                                    |   | 61,062      | 499                                |                         | 789,562     | 37,186                             |
| Total                       | 6,518              | 206,970,133 | 12,296,089                         | 6,146                                     | 72,256,877  | 1,451,288                          | 2,839                   | 116,425,299 | 5,418,931                          |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Insurance brokers. |             |                                    | Brokers: All other. |             |                                    | Capitalists: Investors and speculators. |               |                                    |
|-----------------------------------|--------------------|-------------|------------------------------------|---------------------|-------------|------------------------------------|---|---------------|------------------------------------|
|                                   | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.  | Net income. | Income tax, normal and additional. | Number of returns.                      | Net income.   | Income tax, normal and additional. |
| Alabama.....                      | 22                 | \$159,794   | \$963                              | 63                  | \$574,173   | \$5,263                            | 287                                     | \$2,771,045   | \$30,865                           |
| Alaska.....                       |                    |             |                                    | 1                   | (1)         | (1)                                | 10                                      | 83,881        | 434                                |
| Arizona.....                      |                    |             |                                    | 33                  | 372,521     | 4,106                              | 109                                     | 1,868,064     | 50,674                             |
| Arkansas.....                     | 17                 | 187,401     | 4,164                              | 55                  | 453,451     | 4,975                              | 342                                     | 2,709,615     | 20,805                             |
| California.....                   | 94                 | 770,016     | 7,346                              | 277                 | 4,119,570   | 82,325                             | 5,538                                   | 72,465,574    | 1,201,236                          |
| Colorado.....                     | 10                 | 67,324      | 535                                | 132                 | 3,844,103   | 199,437                            | 911                                     | 15,225,820    | 309,700                            |
| Connecticut.....                  | 38                 | 416,429     | 4,424                              | 80                  | 1,889,693   | 63,023                             | 2,782                                   | 44,965,857    | 989,414                            |
| Delaware.....                     | 2                  | (1)         | (1)                                | 16                  | 336,038     | 7,804                              | 273                                     | 18,380,521    | 1,117,717                          |
| District of Columbia.....         | 7                  | 63,694      | 235                                | 18                  | 175,614     | 1,981                              | 1,532                                   | 29,233,058    | 663,872                            |
| Florida.....                      | 12                 | 135,270     | 1,664                              | 39                  | 729,439     | 30,091                             | 374                                     | 5,255,050     | 195,467                            |
| Georgia.....                      | 6                  | 42,593      | 452                                | 102                 | 1,175,827   | 15,105                             | 478                                     | 5,151,668     | 45,927                             |
| Hawaii.....                       |                    |             |                                    | 7                   | 104,270     | 913                                | 306                                     | 8,536,091     | 152,938                            |
| Idaho.....                        | 1                  | (1)         | (1)                                | 42                  | 367,242     | 4,991                              | 83                                      | 776,144       | 7,227                              |
| Illinois.....                     | 124                | 1,466,719   | 23,295                             | 794                 | 14,185,784  | 435,485                            | 6,178                                   | 116,714,189   | 3,648,598                          |
| Indiana.....                      | 19                 | 143,252     | 1,144                              | 71                  | 732,277     | 9,865                              | 1,083                                   | 10,820,822    | 112,774                            |
| Iowa.....                         | 11                 | 119,520     | 1,518                              | 88                  | 920,238     | 10,601                             | 1,677                                   | 14,823,164    | 131,416                            |
| Kansas.....                       | 4                  | 124,569     | 3,827                              | 83                  | 753,900     | 7,746                              | 625                                     | 5,410,576     | 59,119                             |
| Kentucky.....                     | 14                 | 94,982      | 647                                | 52                  | 653,263     | 5,576                              | 619                                     | 7,786,287     | 95,386                             |
| Louisiana.....                    | 14                 | 110,270     | 987                                | 195                 | 3,026,298   | 56,133                             | 612                                     | 7,660,113     | 108,358                            |
| Maine.....                        | 13                 | 92,070      | 490                                | 21                  | 182,703     | 1,678                              | 726                                     | 10,748,528    | 170,106                            |
| Maryland.....                     | 20                 | 240,073     | 3,475                              | 107                 | 2,054,564   | 40,110                             | 3,005                                   | 43,097,877    | 909,585                            |
| Massachusetts.....                | 137                | 1,587,286   | 38,022                             | 453                 | 7,996,631   | 176,157                            | 7,146                                   | 121,260,876   | 2,273,790                          |
| Michigan.....                     | 26                 | 297,545     | 3,034                              | 88                  | 1,312,604   | 25,850                             | 1,864                                   | 36,982,720    | 781,267                            |
| Minnesota.....                    | 20                 | 221,727     | 2,247                              | 129                 | 1,857,171   | 47,347                             | 1,206                                   | 20,411,555    | 447,634                            |
| Mississippi.....                  | 10                 | 85,416      | 631                                | 26                  | 278,119     | 3,726                              | 130                                     | 1,018,281     | 7,324                              |
| Missouri.....                     | 44                 | 635,103     | 9,530                              | 302                 | 4,754,206   | 101,253                            | 2,234                                   | 32,327,397    | 530,341                            |
| Montana.....                      |                    |             |                                    | 53                  | 500,550     | 5,282                              | 210                                     | 3,515,519     | 71,843                             |
| Nebraska.....                     | 6                  | 78,355      | 1,063                              | 126                 | 1,076,791   | 8,857                              | 735                                     | 7,668,678     | 95,948                             |
| Nevada.....                       |                    |             |                                    | 22                  | 196,770     | 2,058                              | 29                                      | 322,130       | 1,560                              |
| New Hampshire.....                | 8                  | 76,138      | 711                                | 8                   | 104,343     | 984                                | 480                                     | 6,061,164     | 46,042                             |
| New Jersey.....                   | 83                 | 890,362     | 10,265                             | 261                 | 5,949,436   | 168,997                            | 3,907                                   | 65,495,189    | 1,582,918                          |
| New Mexico.....                   |                    |             |                                    | 57                  | 627,683     | 8,835                              | 78                                      | 747,446       | 6,934                              |
| New York.....                     | 384                | 7,458,649   | 270,261                            | 2,219               | 90,267,453  | 4,918,382                          | 19,095                                  | 582,261,235   | 29,664,321                         |
| North Carolina.....               | 6                  | 35,547      | 207                                | 46                  | 536,763     | 12,088                             | 283                                     | 4,049,838     | 102,725                            |
| North Dakota.....                 | 3                  | 17,521      | 104                                | 12                  | 97,687      | 825                                | 133                                     | 1,142,895     | 8,683                              |
| Ohio.....                         | 50                 | 439,512     | 4,749                              | 173                 | 3,395,317   | 83,733                             | 3,479                                   | 76,272,372    | 2,260,727                          |
| Oklahoma.....                     | 7                  | 35,873      | 119                                | 68                  | 832,956     | 11,030                             | 380                                     | 6,436,369     | 202,763                            |
| Oregon.....                       | 2                  | (1)         | (1)                                | 73                  | 993,793     | 30,606                             | 449                                     | 4,741,687     | 57,430                             |
| Pennsylvania.....                 | 83                 | 1,098,985   | 24,187                             | 368                 | 6,530,310   | 159,138                            | 8,637                                   | 174,001,954   | 4,976,178                          |
| Rhode Island.....                 | 11                 | 89,516      | 768                                | 51                  | 881,234     | 18,214                             | 981                                     | 23,909,725    | 685,842                            |
| South Carolina.....               | 2                  | (1)         | (1)                                | 43                  | 353,240     | 3,309                              | 175                                     | 1,656,983     | 19,702                             |
| South Dakota.....                 | 2                  | (1)         | (1)                                | 9                   | 73,290      | 583                                | 137                                     | 1,179,367     | 8,594                              |
| Tennessee.....                    | 24                 | 228,044     | 1,962                              | 101                 | 1,069,684   | 12,374                             | 563                                     | 5,937,699     | 74,259                             |
| Texas.....                        | 29                 | 202,514     | 1,700                              | 232                 | 12,939,921  | 1,236,639                          | 1,858                                   | 22,295,572    | 441,627                            |
| Utah.....                         | 1                  | (1)         | (1)                                | 38                  | 470,143     | 5,805                              | 220                                     | 4,101,064     | 70,902                             |
| Vermont.....                      | 4                  | 27,334      | 106                                | 6                   | (1)         | (1)                                | 258                                     | 6,097,216     | 250,204                            |
| Virginia.....                     | 10                 | 175,430     | 3,242                              | 50                  | 738,740     | 11,137                             | 703                                     | 8,984,209     | 140,565                            |
| Washington.....                   | 8                  | 63,504      | 173                                | 51                  | 522,234     | 6,047                              | 718                                     | 9,327,097     | 207,169                            |
| West Virginia.....                | 7                  | 89,767      | 1,312                              | 21                  | 198,145     | 1,407                              | 435                                     | 5,242,601     | 43,164                             |
| Wisconsin.....                    | 18                 | 112,001     | 630                                | 71                  | 613,304     | 5,451                              | 1,307                                   | 20,404,522    | 427,037                            |
| Wyoming.....                      | 1                  | (1)         | (1)                                | 46                  | 668,412     | 9,360                              | 85                                      | 890,712       | 10,991                             |
| States grouped <sup>1</sup> ..... |                    | 134,096     | 968                                |                     | 64,817      | 893                                |   |               |                                    |
| Total.....                        | 1,414              | 18,314,501  | 431,157                            | 7,479               | 182,552,715 | 8,063,569                          | 85,465                                  | 1,679,228,016 | 55,540,102                         |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Commercial travelers. |             |                                    | Corporation officials: Secretaries, managers, cashiers, presidents, etc. |             |                                    | Employees, all other: Superintendents, foremen, office employees, etc. |             |                                    |
|-----------------------------------|-----------------------|-------------|------------------------------------|--|-------------|------------------------------------|--|-------------|------------------------------------|
|                                   | Number of returns.    | Net income. | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 64                    | \$364,031   | \$1,712                            | 346  | \$3,228,796 | \$27,101                           | 79   | \$482,770   | \$2,339                            |
| Alaska.....                       | 2                     | (1)         | (1)                                | 25   | 260,453     | 1,512                              | 16   | 79,088      | 303                                |
| Arizona.....                      | 4                     | 24,867      | 14                                 | 105  | 1,214,969   | 22,601                             | 69   | 553,385     | 6,064                              |
| Arkansas.....                     | 43                    | 247,228     | 1,037                              | 182  | 1,175,269   | 4,432                              | 37   | 167,911     | 423                                |
| California.....                   | 398                   | 2,353,379   | 13,425                             | 2,574  | 24,334,560  | 273,381                            | 1,325  | 7,545,330   | 34,296                             |
| Colorado.....                     | 99                    | 592,932     | 2,748                              | 385  | 4,593,519   | 96,190                             | 229  | 1,420,949   | 9,651                              |
| Connecticut.....                  | 197                   | 1,269,720   | 7,835                              | 868  | 11,202,131  | 144,519                            | 639  | 3,964,013   | 22,107                             |
| Delaware.....                     | 5                     | 27,005      | 60                                 | 160  | 16,725,204  | 1,534,942                          | 154  | 1,662,758   | 13,955                             |
| District of Columbia.....         | 26                    | 158,644     | 774                                | 249  | 2,371,659   | 22,434                             | 198  | 1,018,417   | 7,422                              |
| Florida.....                      | 18                    | 94,023      | 341                                | 178  | 1,282,247   | 6,363                              | 63   | 334,305     | 1,047                              |
| Georgia.....                      | 85                    | 478,219     | 2,236                              | 465  | 4,088,001   | 26,999                             | 194  | 1,018,417   | 2,857                              |
| Hawaii.....                       | 14                    | 93,936      | 335                                | 150  | 2,073,602   | 24,369                             | 76   | 505,593     | 1,999                              |
| Idaho.....                        | 6                     | 26,617      | 47                                 | 44   | 280,750     | 810                                | 27   | 138,971     | 336                                |
| Illinois.....                     | 1,680                 | 10,065,496  | 58,563                             | 5,251  | 71,454,957  | 1,270,045                          | 4,512  | 28,316,889  | 150,877                            |
| Indiana.....                      | 171                   | 879,592     | 3,203                              | 887  | 8,978,371   | 105,866                            | 650  | 4,019,576   | 18,398                             |
| Iowa.....                         | 125                   | 615,340     | 1,782                              | 825  | 6,570,222   | 29,094                             | 381  | 2,118,759   | 6,833                              |
| Kansas.....                       | 74                    | 367,815     | 1,425                              | 298  | 2,626,401   | 19,606                             | 124  | 824,781     | 3,199                              |
| Kentucky.....                     | 105                   | 626,958     | 3,048                              | 500  | 5,295,878   | 40,844                             | 234  | 1,269,638   | 4,004                              |
| Louisiana.....                    | 120                   | 695,546     | 3,720                              | 476  | 4,839,610   | 54,241                             | 325  | 2,049,226   | 17,927                             |
| Maine.....                        | 37                    | 208,091     | 944                                | 284  | 2,862,113   | 29,362                             | 185  | 1,233,990   | 5,289                              |
| Maryland.....                     | 175                   | 993,105     | 5,216                              | 873  | 9,590,996   | 115,514                            | 729  | 4,504,507   | 32,172                             |
| Massachusetts.....                | 1,175                 | 7,169,784   | 51,437                             | 3,911  | 52,674,625  | 857,396                            | 2,993  | 19,193,271  | 136,391                            |
| Michigan.....                     | 308                   | 2,271,740   | 17,186                             | 2,026  | 30,295,282  | 796,233                            | 906  | 6,973,094   | 53,912                             |
| Minnesota.....                    | 24                    | 981,213     | 3,380                              | 1,192  | 15,183,618  | 251,177                            | 541  | 3,405,466   | 17,916                             |
| Mississippi.....                  | 196                   | 123,223     | 353                                | 122  | 772,186     | 2,195                              | 20   | 97,857      | 244                                |
| Missouri.....                     | 553                   | 2,925,733   | 10,745                             | 2,021  | 24,588,572  | 347,856                            | 1,579  | 10,291,254  | 78,814                             |
| Montana.....                      | 19                    | 115,597     | 632                                | 129  | 1,043,609   | 5,750                              | 103  | 654,335     | 3,076                              |
| Nebraska.....                     | 77                    | 367,283     | 1,081                              | 362  | 3,483,857   | 29,189                             | 217  | 1,247,385   | 3,418                              |
| Nevada.....                       | 2                     | (1)         | (1)                                | 41   | 308,942     | 1,972                              | 29   | 148,914     | 446                                |
| New Hampshire.....                | 22                    | 118,610     | 351                                | 159  | 1,460,673   | 7,597                              | 94   | 596,003     | 3,529                              |
| New Jersey.....                   | 742                   | 4,373,512   | 24,675                             | 2,499  | 33,022,335  | 598,781                            | 2,297  | 14,532,818  | 95,633                             |
| New Mexico.....                   | 8                     | 34,319      | 36                                 | 56   | 609,534     | 7,921                              | 23   | 118,833     | 291                                |
| New York.....                     | 3,072                 | 20,150,738  | 161,121                            | 10,734   | 176,941,550 | 4,949,682                          | 9,926  | 72,738,803  | 694,135                            |
| North Carolina.....               | 65                    | 402,769     | 2,482                              | 267  | 3,391,215   | 111,749                            | 110  | 588,262     | 1,629                              |
| North Dakota.....                 | 14                    | 72,176      | 254                                | 124  | 998,276     | 5,622                              | 25   | 146,234     | 203                                |
| Ohio.....                         | 748                   | 4,510,442   | 26,548                             | 3,451  | 54,239,750  | 1,282,797                          | 2,362  | 16,303,124  | 102,266                            |
| Oklahoma.....                     | 37                    | 205,748     | 920                                | 145  | 1,141,799   | 7,232                              | 116  | 700,912     | 2,569                              |
| Oregon.....                       | 44                    | 209,032     | 497                                | 319  | 2,545,270   | 18,291                             | 133  | 692,447     | 2,405                              |
| Pennsylvania.....                 | 799                   | 4,937,323   | 32,238                             | 4,860  | 73,335,454  | 1,796,694                          | 3,948  | 27,219,144  | 187,767                            |
| Rhode Island.....                 | 121                   | 767,966     | 4,457                              | 367  | 5,006,618   | 99,943                             | 251  | 1,479,787   | 7,253                              |
| South Carolina.....               | 17                    | 96,005      | 341                                | 175  | 1,417,646   | 6,475                              | 55   | 259,873     | 538                                |
| South Dakota.....                 | 10                    | 52,356      | 180                                | 87   | 729,767     | 4,062                              | 30   | 259,159     | 1,614                              |
| Tennessee.....                    | 139                   | 649,260     | 1,877                              | 596  | 5,167,264   | 35,153                             | 253  | 1,317,872   | 4,146                              |
| Texas.....                        | 190                   | 1,003,447   | 4,687                              | 926  | 8,833,087   | 83,328                             | 564  | 3,097,703   | 11,987                             |
| Utah.....                         | 31                    | 177,899     | 990                                | 149  | 1,290,692   | 7,448                              | 86   | 593,392     | 3,559                              |
| Vermont.....                      | 14                    | 108,249     | 799                                | 119  | 1,395,899   | 13,847                             | 59   | 429,327     | 2,003                              |
| Virginia.....                     | 66                    | 368,097     | 2,092                              | 622  | 5,751,449   | 52,530                             | 342  | 2,009,428   | 9,458                              |
| Washington.....                   | 87                    | 439,254     | 1,513                              | 677  | 5,955,787   | 68,097                             | 290  | 1,597,146   | 5,350                              |
| West Virginia.....                | 48                    | 281,228     | 1,019                              | 350  | 3,480,936   | 24,175                             | 151  | 883,806     | 2,572                              |
| Wisconsin.....                    | 198                   | 1,142,973   | 6,215                              | 1,414  | 17,020,066  | 196,472                            | 620  | 4,143,123   | 24,275                             |
| Wyoming.....                      | .....                 | .....       | .....                              | 35   | 237,247     | 778                                | 19   | 100,823     | 135                                |
| States grouped <sup>1</sup> ..... | .....                 | 14,804      | 16                                 | .....  | .....       | .....                              | .....  | .....       | .....                              |
| Total.....                        | 12,274                | 74,252,624  | 466,677                            | 53,060   | 717,402,707 | 15,522,667                         | 38,388   | 255,234,302 | 1,828,982                          |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Hotel proprietors and restaurateurs. |                   |                                    | Insurance agents and solicitors. |                   |                                    | Labor, skilled and unskilled. |                   |                                    |
|-----------------------------------|--------------------------------------|-------------------|------------------------------------|----------------------------------|-------------------|------------------------------------|-------------------------------|-------------------|------------------------------------|
|                                   | Number of returns.                   | Net income.       | Income tax, normal and additional. | Number of returns.               | Net income.       | Income tax, normal and additional. | Number of returns.            | Net income.       | Income tax, normal and additional. |
| Alabama.....                      | 8                                    | \$43,402          | \$187                              | 27                               | \$151,924         | \$912                              | 14                            | \$141,430         | \$1,238                            |
| Alaska.....                       | 6                                    | 36,901            | 233                                |                                  |                   |                                    | 4                             | 23,017            | 160                                |
| Arizona.....                      | 9                                    | 97,867            | 1,102                              | 8                                | 56,971            | 418                                | 21                            | 165,871           | 1,083                              |
| Arkansas.....                     | 8                                    | 38,517            | 111                                | 21                               | 123,102           | 619                                | 4                             | 15,331            | 17                                 |
| California.....                   | 158                                  | 1,296,937         | 12,090                             | 269                              | 1,921,639         | 15,602                             | 86                            | 972,689           | 28,643                             |
| Colorado.....                     | 21                                   | 153,078           | 1,109                              | 78                               | 474,289           | 3,377                              | 17                            | 231,561           | 3,922                              |
| Connecticut.....                  | 54                                   | 457,173           | 4,647                              | 249                              | 2,168,218         | 20,216                             | 41                            | 337,210           | 2,696                              |
| Delaware.....                     | 15                                   | 142,172           | 1,386                              | 18                               | 310,709           | 7,912                              | 9                             | 91,143            | 379                                |
| District of Columbia..            | 30                                   | 302,843           | 3,399                              | 29                               | 174,827           | 1,042                              | 11                            | 52,788            | 160                                |
| Florida.....                      | 16                                   | 132,286           | 1,225                              | 27                               | 166,679           | 1,154                              | 4                             | 23,869            | 167                                |
| Georgia.....                      | 8                                    | 55,458            | 415                                | 117                              | 770,148           | 5,384                              | 10                            | 83,780            | 617                                |
| Hawaii.....                       | 5                                    | 72,888            | 240                                | 5                                | 20,755            |                                    | 14                            | 77,305            | 285                                |
| Idaho.....                        | 10                                   | 70,996            | 635                                | 4                                | 17,774            | 56                                 | 5                             | 27,095            | 74                                 |
| Illinois.....                     | 147                                  | 1,588,750         | 19,206                             | 627                              | 5,501,375         | 60,948                             | 170                           | 1,128,990         | 8,013                              |
| Indiana.....                      | 35                                   | 339,087           | 2,684                              | 103                              | 723,381           | 5,113                              | 57                            | 275,422           | 1,169                              |
| Iowa.....                         | 38                                   | 213,140           | 1,252                              | 135                              | 837,490           | 5,035                              | 19                            | 84,800            | 166                                |
| Kansas.....                       | 11                                   | 74,672            | 702                                | 64                               | 324,292           | 1,148                              | 16                            | 161,396           | 1,537                              |
| Kentucky.....                     | 13                                   | 78,339            | 265                                | 84                               | 588,329           | 4,873                              | 14                            | 144,849           | 2,036                              |
| Louisiana.....                    | 14                                   | 169,733           | 2,381                              | 99                               | 659,436           | 4,395                              | 15                            | 150,938           | 2,297                              |
| Maine.....                        | 30                                   | 244,091           | 1,957                              | 58                               | 444,888           | 3,288                              | 17                            | 118,642           | 903                                |
| Maryland.....                     | 42                                   | 312,156           | 2,402                              | 125                              | 1,002,723         | 8,978                              | 32                            | 174,958           | 1,003                              |
| Massachusetts.....                | 223                                  | 2,303,174         | 34,910                             | 548                              | 4,809,050         | 54,218                             | 142                           | 919,498           | 5,421                              |
| Michigan.....                     | 54                                   | 947,561           | 18,192                             | 188                              | 1,350,461         | 8,416                              | 76                            | 477,863           | 1,840                              |
| Minnesota.....                    | 58                                   | 541,186           | 5,640                              | 146                              | 1,170,656         | 9,632                              | 41                            | 484,186           | 7,944                              |
| Mississippi.....                  | 3                                    | 25,031            | 252                                | 18                               | 93,968            | 172                                | 4                             | 18,956            | 47                                 |
| Missouri.....                     | 53                                   | 562,531           | 5,856                              | 267                              | 1,885,181         | 12,760                             | 52                            | 272,626           | 1,025                              |
| Montana.....                      | 25                                   | 248,853           | 2,716                              | 20                               | 102,220           | 328                                | 12                            | 92,215            | 1,056                              |
| Nebraska.....                     | 28                                   | 264,701           | 2,260                              | 93                               | 617,624           | 4,743                              | 17                            | 108,953           | 852                                |
| Nevada.....                       | 5                                    | 29,456            | 191                                | 1                                | (1)               | (1)                                | 4                             | 22,108            | 142                                |
| New Hampshire.....                | 17                                   | 195,877           | 1,710                              | 45                               | 292,882           | 1,116                              | 12                            | 68,128            | 409                                |
| New Jersey.....                   | 146                                  | 1,409,680         | 21,527                             | 399                              | 2,935,852         | 24,787                             | 141                           | 830,675           | 4,492                              |
| New Mexico.....                   | 4                                    | 18,695            | 67                                 | 7                                | (1)               | (1)                                | 1                             | (1)               | (1)                                |
| New York.....                     | 531                                  | 7,236,804         | 152,455                            | 1,424                            | 13,784,922        | 189,841                            | 369                           | 2,580,353         | 26,353                             |
| North Carolina.....               | 8                                    | 175,069           | 4,870                              | 62                               | 368,815           | 1,137                              | 4                             | 17,982            | 73                                 |
| North Dakota.....                 | 19                                   | 156,627           | 1,655                              | 13                               | 83,460            | 616                                | 7                             | 43,283            | 288                                |
| Ohio.....                         | 210                                  | 1,621,407         | 14,841                             | 373                              | 2,808,337         | 22,964                             | 232                           | 1,431,053         | 8,084                              |
| Oklahoma.....                     | 9                                    | 68,577            | 307                                | 41                               | 392,871           | 5,314                              | 3                             | 36,701            | 519                                |
| Oregon.....                       | 16                                   | 446,295           | 27,719                             | 54                               | 299,696           | 1,300                              | 20                            | 148,271           | 1,138                              |
| Pennsylvania.....                 | 444                                  | 4,644,319         | 106,599                            | 655                              | 5,822,823         | 63,642                             | 366                           | 2,569,321         | 21,066                             |
| Rhode Island.....                 | 14                                   | 93,398            | 809                                | 76                               | 605,468           | 5,582                              | 19                            | 151,120           | 1,252                              |
| South Carolina.....               | 6                                    | 33,089            | 297                                | 28                               | 156,606           | 715                                | 6                             | 40,547            | 254                                |
| South Dakota.....                 | 6                                    | 38,266            | 196                                | 22                               | 126,134           | 681                                | 2                             | (1)               | (1)                                |
| Tennessee.....                    | 13                                   | 129,237           | 1,164                              | 80                               | 476,177           | 2,618                              | 12                            | 54,793            | 205                                |
| Texas.....                        | 49                                   | 411,551           | 3,131                              | 125                              | 1,061,020         | 14,231                             | 40                            | 240,818           | 1,642                              |
| Utah.....                         | 13                                   | 85,366            | 377                                | 18                               | 116,009           | 656                                | 9                             | 45,676            | 125                                |
| Vermont.....                      | 13                                   | 104,898           | 835                                | 31                               | 149,414           | 547                                | 7                             | 35,424            | 133                                |
| Virginia.....                     | 9                                    | 60,107            | 348                                | 111                              | 843,430           | 6,245                              | 8                             | 51,195            | 389                                |
| Washington.....                   | 32                                   | 203,818           | 1,226                              | 76                               | 393,850           | 1,625                              | 28                            | 171,148           | 698                                |
| West Virginia.....                | 14                                   | 119,523           | 540                                | 42                               | 251,121           | 1,299                              | 26                            | 228,066           | 2,309                              |
| Wisconsin.....                    | 42                                   | 372,434           | 2,380                              | 132                              | 1,066,874         | 10,707                             | 62                            | 387,167           | 1,815                              |
| Wyoming.....                      | 10                                   | 69,565            | 586                                | 1                                | (1)               | (1)                                | 2                             | (1)               | (1)                                |
| States grouped <sup>1</sup> ..... |                                      |                   |                                    |                                  | 8,592             | 12                                 |                               | 92,847            | 2,378                              |
| <b>Total.....</b>                 | <b>2,752</b>                         | <b>28,537,581</b> | <b>471,284</b>                     | <b>7,243</b>                     | <b>58,551,346</b> | <b>506,590</b>                     | <b>2,304</b>                  | <b>16,104,057</b> | <b>148,586</b>                     |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Lumbermen.         |             |                                    | Manufacturers.     |             |                                    | Merchants and dealers, storekeepers, jobbers, commission merchants, etc. |             |                                    |
|-----------------------------------|--------------------|-------------|------------------------------------|--------------------|-------------|------------------------------------|--|-------------|------------------------------------|
|                                   | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 21                 | \$255,081   | \$1,310                            | 58                 | \$916,522   | \$11,762                           | 328  | \$2,860,376 | \$26,177                           |
| Alaska.....                       | 1                  | (1)         | (1)                                | 1                  | (1)         | (1)                                | 30   | 187,460     | 1,243                              |
| Arizona.....                      | 8                  | 136,534     | 1,388                              | 6                  | 95,500      | 807                                | 131  | 1,640,557   | 28,955                             |
| Arkansas.....                     | 28                 | 327,819     | 2,925                              | 40                 | 316,099     | 2,337                              | 547  | 5,027,931   | 56,427                             |
| California.....                   | 68                 | 721,450     | 7,399                              | 428                | 5,774,604   | 77,667                             | 2,249  | 30,524,240  | 634,368                            |
| Colorado.....                     | 18                 | 192,896     | 4,495                              | 64                 | 878,053     | 12,730                             | 483  | 5,307,144   | 76,615                             |
| Connecticut.....                  | 25                 | 511,946     | 6,820                              | 856                | 23,405,881  | 719,151                            | 904  | 9,860,264   | 131,106                            |
| Delaware.....                     | 1                  | (1)         | (1)                                | 104                | 11,034,603  | 790,822                            | 106  | 1,117,095   | 12,247                             |
| District of Columbia.....         | 2                  | (1)         | (1)                                | 29                 | 579,634     | 13,970                             | 286  | 3,392,636   | 56,229                             |
| Florida.....                      | 13                 | 329,357     | 5,667                              | 67                 | 958,897     | 12,274                             | 243  | 2,394,353   | 20,628                             |
| Georgia.....                      | 18                 | 187,375     | 1,036                              | 154                | 2,085,817   | 22,827                             | 513  | 5,615,498   | 66,584                             |
| Hawaii.....                       | 1                  | (1)         | (1)                                | 5                  | 21,978      | 9                                  | 86   | 1,012,260   | 12,721                             |
| Idaho.....                        | 12                 | 123,390     | 1,080                              | 7                  | 124,660     | 2,977                              | 136  | 1,312,455   | 12,252                             |
| Illinois.....                     | 33                 | 380,000     | 4,098                              | 1,814              | 12,297,823  | 1,276,723                          | 4,331  | 68,303,187  | 1,850,561                          |
| Indiana.....                      | 9                  | 102,916     | 432                                | 560                | 14,375,294  | 442,290                            | 999  | 11,753,895  | 157,161                            |
| Iowa.....                         | 36                 | 622,534     | 6,798                              | 213                | 3,000,932   | 35,756                             | 1,167  | 10,049,193  | 78,213                             |
| Kansas.....                       | 26                 | 395,533     | 4,055                              | 77                 | 1,355,589   | 27,853                             | 642  | 6,210,416   | 64,862                             |
| Kentucky.....                     | 24                 | 275,395     | 1,683                              | 218                | 3,157,170   | 32,348                             | 652  | 7,099,606   | 79,890                             |
| Louisiana.....                    | 63                 | 1,490,792   | 35,022                             | 137                | 2,248,792   | 30,617                             | 864  | 11,893,474  | 222,097                            |
| Maine.....                        | 31                 | 325,707     | 11,210                             | 158                | 3,051,462   | 44,912                             | 370  | 3,647,381   | 33,334                             |
| Maryland.....                     | 11                 | 203,152     | 2,372                              | 469                | 8,271,401   | 167,990                            | 1,153  | 19,454,022  | 616,694                            |
| Massachusetts.....                | 18                 | 165,550     | 1,128                              | 2,098              | 54,394,258  | 1,592,351                          | 3,848  | 74,892,236  | 2,303,869                          |
| Michigan.....                     | 73                 | 1,388,441   | 19,086                             | 775                | 19,836,484  | 649,560                            | 1,319  | 17,110,959  | 261,717                            |
| Minnesota.....                    | 56                 | 923,512     | 6,449                              | 291                | 5,640,286   | 85,962                             | 1,046  | 14,039,698  | 213,750                            |
| Mississippi.....                  | 61                 | 791,828     | 10,030                             | 37                 | 516,122     | 6,217                              | 340  | 4,114,428   | 66,324                             |
| Missouri.....                     | 31                 | 438,921     | 3,460                              | 480                | 8,826,118   | 174,870                            | 1,726  | 23,818,117  | 480,626                            |
| Montana.....                      | 12                 | 92,433      | 493                                | 15                 | 206,326     | 820                                | 339  | 3,729,713   | 45,941                             |
| Nebraska.....                     | 27                 | 325,975     | 5,483                              | 66                 | 927,824     | 9,129                              | 643  | 6,296,107   | 76,264                             |
| Nevada.....                       | 1                  | (1)         | (1)                                | 3                  | 23,495      | 53                                 | 39   | 344,776     | 2,977                              |
| New Hampshire.....                | 6                  | 64,681      | 963                                | 166                | 4,081,637   | 129,269                            | 218  | 1,885,542   | 16,275                             |
| New Jersey.....                   | 9                  | 61,298      | 339                                | 1,235              | 30,751,151  | 1,062,570                          | 1,910  | 27,508,194  | 627,777                            |
| New Mexico.....                   | 7                  | 104,336     | 1,006                              | 2                  | (1)         | (1)                                | 158  | 1,762,101   | 26,051                             |
| New York.....                     | 70                 | 715,565     | 8,775                              | 6,087              | 149,771,032 | 5,139,856                          | 11,113   | 254,485,877 | 8,902,405                          |
| North Carolina.....               | 15                 | 104,299     | 630                                | 180                | 3,495,299   | 83,617                             | 321  | 3,663,130   | 72,222                             |
| North Dakota.....                 | 2                  | (1)         | (1)                                | 7                  | 62,315      | 482                                | 223  | 1,799,217   | 12,649                             |
| Ohio.....                         | 33                 | 425,192     | 4,537                              | 1,688              | 51,041,395  | 2,013,845                          | 2,673  | 34,295,913  | 662,461                            |
| Oklahoma.....                     | 6                  | 55,200      | 734                                | 38                 | 1,156,215   | 35,446                             | 381  | 4,938,813   | 97,874                             |
| Oregon.....                       | 44                 | 391,208     | 3,309                              | 50                 | 833,496     | 37,943                             | 373  | 4,310,492   | 67,886                             |
| Pennsylvania.....                 | 74                 | 1,230,664   | 15,565                             | 3,082              | 94,823,654  | 3,493,112                          | 4,994  | 78,315,588  | 1,944,623                          |
| Rhode Island.....                 | 9                  | 69,908      | 359                                | 384                | 12,985,243  | 608,414                            | 386  | 6,990,005   | 204,639                            |
| South Carolina.....               | 8                  | 54,769      | 275                                | 52                 | 797,715     | 7,006                              | 215  | 1,887,133   | 16,810                             |
| South Dakota.....                 | 6                  | 81,019      | 252                                | 8                  | 48,586      | 90                                 | 160  | 1,447,194   | 11,403                             |
| Tennessee.....                    | 52                 | 588,533     | 4,985                              | 214                | 3,900,955   | 87,150                             | 851  | 8,866,961   | 95,965                             |
| Texas.....                        | 41                 | 602,851     | 8,391                              | 158                | 2,483,228   | 54,246                             | 1,834  | 20,209,042  | 270,498                            |
| Utah.....                         | 4                  | 44,773      | 55                                 | 7                  | 130,749     | 1,086                              | 123  | 1,554,563   | 13,157                             |
| Vermont.....                      | 4                  | 37,721      | 475                                | 111                | 1,368,786   | 16,318                             | 160  | 1,758,302   | 23,710                             |
| Virginia.....                     | 14                 | 223,704     | 2,374                              | 133                | 2,268,728   | 38,049                             | 603  | 6,298,349   | 67,363                             |
| Washington.....                   | 117                | 1,545,316   | 18,626                             | 125                | 1,917,927   | 33,218                             | 561  | 6,611,011   | 198,135                            |
| West Virginia.....                | 18                 | 144,579     | 660                                | 101                | 2,378,594   | 57,143                             | 291  | 3,446,247   | 51,052                             |
| Wisconsin.....                    | 47                 | 968,732     | 17,159                             | 571                | 10,758,722  | 210,554                            | 1,238  | 11,059,650  | 111,997                            |
| Wyoming.....                      | 5                  | 31,128      | 173                                | 2                  | (1)         | (1)                                | 87   | 878,370     | 7,783                              |
| States grouped <sup>1</sup> ..... |                    | 59,322      | 454                                |                    | 34,594      | 206                                |  |             |                                    |
| Total.....                        | 1,319              | 18,311,335  | 230,012                            | 23,631             | 589,310,945 | 19,354,134                         | 51,363   | 836,502,071 | 21,192,547                         |

<sup>1</sup>States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Mine owners and mine operators. |             |                                    | Saloon keepers.    |             |                                    | Sportsmen and turfmen. |             |                                    |
|-----------------------------------|---------------------------------|-------------|------------------------------------|--------------------|-------------|------------------------------------|------------------------|-------------|------------------------------------|
|                                   | Number of returns.              | Net income. | Income tax, normal and additional. | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.     | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 12                              | \$277,775   | \$8,277                            |                    |             |                                    |                        |             |                                    |
| Alaska.....                       | 38                              | 502,891     | 8,209                              | 3                  | \$16,449    | \$104                              |                        |             |                                    |
| Arizona.....                      | 32                              | 907,250     | 18,305                             | 1                  | (1)         | (1)                                |                        |             |                                    |
| Arkansas.....                     | 4                               | 111,428     | 2,345                              |                    |             |                                    |                        |             |                                    |
| California.....                   | 150                             | 4,845,384   | 204,871                            | 88                 | 476,269     | 2,744                              | 9                      | \$58,302    | \$466                              |
| Colorado.....                     | 106                             | 2,673,218   | 127,716                            | 1                  | (1)         | (1)                                | 1                      | (1)         | (1)                                |
| Connecticut.....                  | 6                               | 110,886     | 1,037                              | 37                 | 247,438     | 2,136                              | 6                      | 25,113      | 60                                 |
| Delaware.....                     | 2                               | (1)         | (1)                                | 4                  | 33,192      | 309                                |                        |             |                                    |
| District of Columbia.....         | 2                               | (1)         | (1)                                | 30                 | 250,386     | 2,671                              | 2                      | (1)         | (1)                                |
| Florida.....                      | 8                               | 190,316     | 5,488                              | 4                  | 25,631      | 212                                | 1                      | (1)         | (1)                                |
| Georgia.....                      | 4                               | 24,507      | 226                                | 2                  | (1)         | (1)                                | 2                      | (1)         | (1)                                |
| Hawaii.....                       |                                 |             |                                    | 11                 | 79,785      | 307                                |                        |             |                                    |
| Idaho.....                        | 13                              | 1,254,368   | 71,898                             |                    |             |                                    |                        |             |                                    |
| Illinois.....                     | 150                             | 2,822,523   | 62,149                             | 143                | 1,008,768   | 8,554                              | 21                     | 187,354     | 2,409                              |
| Indiana.....                      | 44                              | 1,681,498   | 64,065                             | 19                 | 93,474      | 357                                | 9                      | 50,174      | 252                                |
| Iowa.....                         | 15                              | 170,902     | 629                                | 1                  | (1)         | (1)                                | 5                      | 21,716      | 71                                 |
| Kansas.....                       | 82                              | 3,456,439   | 143,768                            |                    |             |                                    | 1                      | (1)         | (1)                                |
| Kentucky.....                     | 54                              | 932,739     | 21,309                             | 15                 | 95,119      | 636                                | 4                      | 22,628      | 170                                |
| Louisiana.....                    | 9                               | 258,605     | 5,153                              | 20                 | 150,776     | 1,328                              | 1                      | (1)         | (1)                                |
| Maine.....                        | 5                               | 327,711     | 11,610                             | 1                  | (1)         | (1)                                |                        |             |                                    |
| Maryland.....                     | 19                              | 383,634     | 4,844                              | 37                 | 238,434     | 1,687                              | 8                      | 54,545      | 483                                |
| Massachusetts.....                | 17                              | 399,934     | 7,375                              | 105                | 686,586     | 5,581                              | 16                     | 148,649     | 1,772                              |
| Michigan.....                     | 27                              | 1,146,298   | 33,784                             | 69                 | 462,054     | 3,662                              | 5                      | 51,732      | 608                                |
| Minnesota.....                    | 49                              | 1,814,422   | 53,620                             | 20                 | 159,741     | 1,407                              | 4                      | 29,601      | 290                                |
| Mississippi.....                  |                                 |             |                                    |                    |             |                                    |                        |             |                                    |
| Missouri.....                     | 110                             | 2,445,401   | 66,608                             | 60                 | 590,639     | 12,789                             | 21                     | 134,651     | 1,047                              |
| Montana.....                      | 18                              | 511,258     | 15,272                             | 48                 | 406,299     | 4,899                              |                        |             |                                    |
| Nebraska.....                     | 6                               | 66,469      | 386                                | 28                 | 173,648     | 1,323                              | 3                      | 19,663      | 174                                |
| Nevada.....                       | 8                               | 115,738     | 1,983                              | 1                  | (1)         | (1)                                | 1                      | (1)         | (1)                                |
| New Hampshire.....                | 1                               | (1)         | (1)                                | 2                  | (1)         | (1)                                |                        |             |                                    |
| New Jersey.....                   | 26                              | 667,583     | 15,075                             | 33                 | 203,879     | 1,728                              | 9                      | 69,944      | 615                                |
| New Mexico.....                   | 10                              | 133,347     | 1,600                              | 4                  | 31,753      | 315                                |                        |             |                                    |
| New York.....                     | 110                             | 16,105,578  | 1,486,704                          | 113                | 702,193     | 5,007                              | 45                     | 504,555     | 9,264                              |
| North Carolina.....               | 5                               | 69,225      | 541                                |                    |             |                                    | 2                      | (1)         | (1)                                |
| North Dakota.....                 |                                 |             |                                    |                    |             |                                    |                        |             |                                    |
| Ohio.....                         | 118                             | 3,188,476   | 88,973                             | 93                 | 573,828     | 3,593                              | 33                     | 234,533     | 1,555                              |
| Oklahoma.....                     | 402                             | 41,292,280  | 3,846,798                          |                    |             |                                    | 1                      | (1)         | (1)                                |
| Oregon.....                       | 8                               | 107,573     | 1,051                              |                    |             |                                    |                        |             |                                    |
| Pennsylvania.....                 | 488                             | 17,585,253  | 671,955                            | 173                | 1,507,832   | 18,527                             | 22                     | 165,820     | 1,609                              |
| Rhode Island.....                 |                                 |             |                                    | 13                 | 74,634      | 350                                |                        |             |                                    |
| South Carolina.....               | 1                               | (1)         | (1)                                |                    |             |                                    | 1                      | (1)         | (1)                                |
| South Dakota.....                 | 3                               | 40,622      | 2,253                              | 6                  | 61,120      | 693                                |                        |             |                                    |
| Tennessee.....                    | 15                              | 248,680     | 2,355                              | 1                  | (1)         | (1)                                | 1                      | (1)         | (1)                                |
| Texas.....                        | 89                              | 2,221,718   | 38,523                             | 70                 | 538,118     | 5,170                              | 3                      | 32,336      | 439                                |
| Utah.....                         | 31                              | 726,881     | 18,113                             | 4                  | 23,160      | 147                                |                        |             |                                    |
| Vermont.....                      | 2                               | (1)         | (1)                                |                    |             |                                    | 1                      | (1)         | (1)                                |
| Virginia.....                     | 9                               | 104,214     | 302                                | 6                  | 61,124      | 745                                | 1                      | (1)         | (1)                                |
| Washington.....                   | 35                              | 1,052,430   | 33,392                             | 3                  | 12,813      | 48                                 | 3                      | 16,427      | 109                                |
| West Virginia.....                | 174                             | 3,419,577   | 62,909                             | 2                  | (1)         | (1)                                | 2                      | (1)         | (1)                                |
| Wisconsin.....                    | 24                              | 515,575     | 10,791                             | 38                 | 170,114     | 536                                | 1                      | (1)         | (1)                                |
| Wyoming.....                      | 13                              | 253,770     | 5,137                              | 2                  | (1)         | (1)                                |                        |             |                                    |
| States grouped <sup>1</sup> ..... |                                 | 124,423     | 1,359                              |                    | 198,243     | 5,036                              |                        | 135,962     | 1,027                              |
| Total.....                        | 2,554                           | 115,288,799 | 7,226,758                          | 1,311              | 9,356,499   | 92,601                             | 245                    | 1,963,705   | 22,420                             |

<sup>1</sup> States grouped to conceal the net income and the identity of the tax where only one or two returns appear under a distribution.

TABLE 6b.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY STATES, FOR THE UNITED STATES—Con.

| States and Territories.           | Theatrical business:<br>Owners, managers, etc. |             |                                    | All other business. |             |                                    | Business not stated. |             |                                    |
|-----------------------------------|--|-------------|------------------------------------|---------------------|-------------|------------------------------------|----------------------|-------------|------------------------------------|
|                                   | Number of returns.                             | Net income. | Income tax, normal and additional. | Number of returns.  | Net income. | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. |
| Alabama.....                      | 3  | \$76,325    | \$1,993                            | 116                 | \$983,107   | \$8,428                            | 81                   | \$515,980   | \$3,115                            |
| Alaska.....                       | 2  | (1)         | (1)                                | 11                  | 59,656      | 374                                | 18                   | 118,725     | 1,182                              |
| Arizona.....                      | 3  | 46,635      | 697                                | 38                  | 261,858     | 1,738                              | 28                   | 298,473     | 4,657                              |
| Arkansas.....                     | 2  | (1)         | (1)                                | 94                  | 779,215     | 9,585                              | 117                  | 897,877     | 8,234                              |
| California.....                   | 86   | 935,368     | 11,440                             | 719                 | 8,745,191   | 151,786                            | 420                  | 5,434,199   | 121,143                            |
| Colorado.....                     | 7  | 52,084      | 111                                | 178                 | 1,656,695   | 20,550                             | 115                  | 1,543,897   | 19,777                             |
| Connecticut.....                  | 5  | 60,256      | 802                                | 434                 | 4,882,624   | 94,453                             | 302                  | 6,910,728   | 342,019                            |
| Delaware.....                     | 2  | (1)         | (1)                                | 80                  | 1,470,856   | 76,035                             | 60                   | 1,070,292   | 17,335                             |
| District of Columbia.....         | 7  | 56,687      | 368                                | 121                 | 1,144,590   | 16,689                             | 127                  | 1,262,099   | 21,385                             |
| Florida.....                      | 2  | (1)         | (1)                                | 70                  | 550,502     | 4,949                              | 82                   | 745,929     | 7,275                              |
| Georgia.....                      | 6  | 43,376      | 286                                | 152                 | 2,047,712   | 32,729                             | 178                  | 1,684,461   | 15,535                             |
| Hawaii.....                       | 2  | (1)         | (1)                                | 53                  | 586,842     | 7,220                              | 45                   | 1,321,342   | 28,470                             |
| Idaho.....                        |  |             |                                    | 19                  | 109,967     | 588                                | 34                   | 294,886     | 2,986                              |
| Illinois.....                     | 93   | 1,513,888   | 33,786                             | 1,849               | 19,792,735  | 291,653                            | 719                  | 11,346,656  | 310,203                            |
| Indiana.....                      | 4  | 34,098      | 366                                | 294                 | 2,677,180   | 31,180                             | 192                  | 2,676,818   | 43,999                             |
| Iowa.....                         | 8  | 52,999      | 145                                | 339                 | 2,749,555   | 23,702                             | 233                  | 1,948,919   | 25,561                             |
| Kansas.....                       | 3  | 19,120      | 142                                | 254                 | 3,100,967   | 45,750                             | 140                  | 1,256,830   | 12,754                             |
| Kentucky.....                     | 3  | 32,242      | 33                                 | 135                 | 1,017,677   | 6,761                              | 104                  | 819,772     | 6,457                              |
| Louisiana.....                    | 2  | (1)         | (1)                                | 262                 | 2,880,939   | 42,434                             | 100                  | 1,180,484   | 17,766                             |
| Maine.....                        | 4  | 28,422      | 209                                | 120                 | 1,072,634   | 10,772                             | 55                   | 448,565     | 3,172                              |
| Maryland.....                     | 10   | 109,671     | 1,270                              | 349                 | 4,036,794   | 61,420                             | 365                  | 4,590,621   | 71,935                             |
| Massachusetts.....                | 34   | 904,546     | 31,906                             | 1,452               | 17,806,404  | 369,279                            | 943                  | 19,496,601  | 607,724                            |
| Michigan.....                     | 17   | 294,264     | 1,871                              | 504                 | 6,699,730   | 138,789                            | 410                  | 5,682,699   | 125,277                            |
| Minnesota.....                    | 14   | 99,092      | 310                                | 350                 | 4,270,184   | 55,714                             | 300                  | 3,807,930   | 70,240                             |
| Mississippi.....                  | 2  | (1)         | (1)                                | 38                  | 2,266,615   | 1,922                              | 72                   | 673,612     | 8,121                              |
| Missouri.....                     | 12   | 100,901     | 570                                | 566                 | 5,395,918   | 59,387                             | 173                  | 1,989,323   | 33,591                             |
| Montana.....                      | 5  | 36,185      | 181                                | 63                  | 328,120     | 3,809                              | 96                   | 1,888,641   | 33,776                             |
| Nebraska.....                     | 2  | (1)         | (1)                                | 180                 | 1,345,967   | 7,082                              | 70                   | 660,140     | 5,859                              |
| Nevada.....                       | 2  | (1)         | (1)                                | 13                  | 79,959      | 205                                | 6                    | 56,000      | 729                                |
| New Hampshire.....                | 5  | 24,835      | 93                                 | 67                  | 754,436     | 13,057                             | 44                   | 604,818     | 9,662                              |
| New Jersey.....                   | 24   | 201,243     | 2,173                              | 884                 | 9,843,057   | 154,030                            | 479                  | 6,707,143   | 135,152                            |
| New Mexico.....                   |  |             |                                    | 17                  | 160,754     | 1,660                              | 34                   | 344,128     | 3,782                              |
| New York.....                     | 281  | 5,529,146   | 143,286                            | 3,940               | 63,522,719  | 1,863,567                          | 2,867                | 77,169,650  | 3,112,840                          |
| North Carolina.....               | 3  | 19,729      | 43                                 | 81                  | 801,318     | 7,836                              | 74                   | 1,849,934   | 125,561                            |
| North Dakota.....                 |  |             |                                    | 50                  | 420,335     | 3,721                              | 71                   | 570,022     | 5,189                              |
| Ohio.....                         | 35   | 339,530     | 2,715                              | 930                 | 10,438,303  | 149,362                            | 697                  | 12,821,304  | 313,264                            |
| Oklahoma.....                     | 6  | 50,666      | 333                                | 108                 | 1,519,407   | 36,566                             | 95                   | 1,249,121   | 24,383                             |
| Oregon.....                       | 1  | (1)         | (1)                                | 104                 | 1,002,610   | 11,544                             | 60                   | 545,574     | 7,053                              |
| Pennsylvania.....                 | 63   | 1,014,332   | 24,787                             | 1,717               | 27,267,816  | 940,407                            | 1,127                | 19,654,534  | 449,172                            |
| Rhode Island.....                 | 3  | 67,064      | 1,182                              | 206                 | 2,101,928   | 22,508                             | 76                   | 2,696,316   | 151,716                            |
| South Carolina.....               |  |             |                                    | 21                  | 127,268     | 466                                | 14                   | 86,452      | 395                                |
| South Dakota.....                 |  |             |                                    | 41                  | 304,691     | 1,817                              | 35                   | 320,677     | 2,916                              |
| Tennessee.....                    | 1  | (1)         | (1)                                | 172                 | 1,291,233   | 6,958                              | 179                  | 1,576,459   | 17,914                             |
| Texas.....                        | 11   | 104,832     | 908                                | 468                 | 4,676,127   | 73,614                             | 349                  | 3,924,631   | 71,422                             |
| Utah.....                         | 2  | (1)         | (1)                                | 47                  | 506,259     | 2,267                              | 62                   | 464,107     | 3,305                              |
| Vermont.....                      | 2  | (1)         | (1)                                | 26                  | 396,109     | 6,911                              | 34                   | 264,730     | 2,177                              |
| Virginia.....                     | 5  | 24,637      | 91                                 | 192                 | 2,073,945   | 24,636                             | 106                  | 1,099,861   | 9,399                              |
| Washington.....                   | 13   | 252,659     | 4,516                              | 234                 | 2,444,622   | 31,781                             | 184                  | 1,590,354   | 17,312                             |
| West Virginia.....                | 4  | 23,823      | 152                                | 92                  | 1,326,828   | 34,276                             | 90                   | 1,320,604   | 17,115                             |
| Wisconsin.....                    | 9  | 61,309      | 52                                 | 328                 | 2,367,788   | 16,803                             | 180                  | 2,403,063   | 91,174                             |
| Wyoming.....                      | 1  | (1)         | (1)                                | 27                  | 202,941     | 1,892                              | 36                   | 417,245     | 5,070                              |
| States grouped <sup>1</sup> ..... |  | 195,160     | 1,886                              |                     |             |                                    |                      |             |                                    |
| Total.....                        | 811  | 12,405,124  | 268,703                            | 18,605              | 230,550,387 | 4,980,662                          | 12,478               | 217,603,826 | 6,546,230                          |

<sup>1</sup> States grouped to conceal the net income and the identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1916.]

| Income class.                      | Accounting professions:<br>Accountants, statisticians,<br>actuaries, etc. |                  |  | Architects.        |                  |  | Artists: Painters,<br>sculptors, etc. |                  |                                    |
|------------------------------------|---|------------------|--|--------------------|------------------|--|---------------------------------------|------------------|------------------------------------|
|                                    | Number of returns.  | Net income.      | Income tax, normal and additional <sup>1</sup> . | Number of returns. | Net income.      | Income tax, normal and additional <sup>1</sup> . | Number of returns.                    | Net income.      | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 1,498   | \$5,237,376      |  | 236                | \$827,316        |  | 171                                   | \$605,769        |                                    |
| \$3,000-\$4,000.....               | 137   | 475,501          | \$1,143  | 30                 | 108,965          | \$498  | 28                                    | 101,061          | \$327                              |
| \$4,000-\$5,000.....               | 1,001   | 4,436,814        | 6,975  | 243                | 1,089,358        | 2,157  | 134                                   | 598,546          | 1,542                              |
| \$5,000-\$6,000.....               | 536   | 2,933,719        | 12,063   | 174                | 944,223          | 3,752  | 92                                    | 500,504          | 2,269                              |
| \$6,000-\$7,000.....               | 280   | 1,805,947        | 9,703  | 152                | 984,094          | 6,230  | 63                                    | 399,360          | 2,641                              |
| \$7,000-\$8,000.....               | 172   | 1,299,735        | 9,097  | 91                 | 676,399          | 4,350  | 56                                    | 419,012          | 3,100                              |
| \$8,000-\$9,000.....               | 140   | 1,183,663        | 8,989  | 76                 | 638,224          | 5,196  | 36                                    | 304,427          | 2,685                              |
| \$9,000-\$10,000.....              | 85  | 806,027          | 6,661  | 63                 | 592,731          | 4,862  | 29                                    | 273,969          | 2,241                              |
| \$10,000-\$15,000.....             | 201   | 2,395,378        | 23,004   | 160                | 1,922,595        | 18,973   | 69                                    | 809,156          | 8,296                              |
| \$15,000-\$20,000.....             | 78  | 1,336,183        | 14,439   | 63                 | 1,091,873        | 11,414   | 40                                    | 672,145          | 6,895                              |
| \$20,000-\$25,000.....             | 28  | 618,126          | 7,689  | 34                 | 744,781          | 10,519   | 15                                    | 327,485          | 4,055                              |
| \$25,000-\$30,000.....             | 19  | 509,294          | 8,821  | 29                 | 776,512          | 11,503   | 11                                    | 289,191          | 4,584                              |
| \$30,000-\$40,000.....             | 21  | 691,080          | 12,486   | 28                 | 882,019          | 13,732   | 27                                    | 856,843          | 13,037                             |
| \$40,000-\$50,000.....             | 8   | 363,776          | 5,789  | 13                 | 544,424          | 9,217  | 4                                     | 140,299          | 3,379                              |
| \$50,000-\$60,000.....             | 12  | 651,179          | 13,832   | 7                  | 325,107          | 4,817  | 2                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$60,000-\$70,000.....             | 3   | 183,265          | 4,202  | 7                  | 401,800          | 9,809  | 3                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$70,000-\$80,000.....             | 3   | 218,330          | 6,625  | 6                  | 293,716          | 7,149  | 2                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$80,000-\$90,000.....             | 5   | 391,932          | 9,804  | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |                                       |                  |                                    |
| \$90,000-\$100,000.....            |   |                  |  | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 1                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$100,000-\$150,000.....           | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |                                       |                  |                                    |
| \$150,000-\$200,000.....           |   |                  |  | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |                                       |                  |                                    |
| \$200,000-\$250,000.....           |   |                  |  | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 2                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$250,000-\$300,000.....           | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |                    |                  |  |                                       |                  |                                    |
| \$300,000-\$400,000.....           |   |                  |  |                    |                  |  | 1                                     | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$400,000-\$500,000.....           |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$500,000-\$1,000,000.....         |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$1,000,000-\$1,500,000.....       |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$1,500,000-\$2,000,000.....       |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$2,000,000-\$3,000,000.....       |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$3,000,000-\$4,000,000.....       |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$4,000,000-\$5,000,000.....       |   |                  |  |                    |                  |  |                                       |                  |                                    |
| \$5,000,000 and over.....          |   |                  |  |                    |                  |  |                                       |                  |                                    |
| Classes grouped <sup>2</sup> ..... |   | 395,516          | 22,579   |                    | 856,951          | 29,930   |                                       | 1,353,806        | 63,716                             |
| Total.....                         | 4,229   | 25,932,801       | 183,911  | 1,419              | 13,701,121       | 154,108  | 786                                   | 7,651,573        | 118,767                            |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES.

[Income returns filed for the calendar year ended Dec. 31, 1916.]

| Income class.                      | Authors, editors, reporters, etc. |             |                                    | Clergymen.         |             |                                    | Engineers; Civil, mining, etc. |             |                                    |
|------------------------------------|-----------------------------------|-------------|------------------------------------|--------------------|-------------|------------------------------------|--------------------------------|-------------|------------------------------------|
|                                    | Number of returns.                | Net income. | Income tax, normal and additional. | Number of returns. | Net income. | Income tax, normal and additional. | Number of returns.             | Net income. | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 507                               | \$1,804,484 | .....                              | 396                | \$1,414,655 | .....                              | 1,551                          | \$5,450,774 | .....                              |
| \$3,000-\$4,000.....               | 82                                | 285,964     | 8794                               | 42                 | 147,442     | \$395                              | 171                            | 628,408     | \$1,515                            |
| \$4,000-\$5,000.....               | 504                               | 2,251,327   | 1,250                              | 404                | 1,799,075   | 3,321                              | 1,290                          | 5,748,826   | 10,556                             |
| \$5,000-\$6,000.....               | 321                               | 1,719,231   | 7,695                              | 275                | 1,500,750   | 6,085                              | 833                            | 4,533,838   | 19,259                             |
| \$6,000-\$7,000.....               | 227                               | 1,460,205   | 9,037                              | 162                | 1,040,005   | 5,967                              | 585                            | 3,775,147   | 22,246                             |
| \$7,000-\$8,000.....               | 156                               | 1,159,390   | 8,250                              | 76                 | 574,397     | 3,949                              | 386                            | 2,866,068   | 20,503                             |
| \$8,000-\$9,000.....               | 113                               | 855,049     | 6,852                              | 70                 | 592,246     | 4,225                              | 268                            | 2,266,490   | 17,470                             |
| \$9,000-\$10,000.....              | 91                                | 855,129     | 7,067                              | 54                 | 515,301     | 4,015                              | 185                            | 1,752,985   | 15,151                             |
| \$10,000-\$15,000.....             | 228                               | 2,772,179   | 26,656                             | 99                 | 1,164,091   | 10,248                             | 592                            | 7,074,236   | 67,072                             |
| \$15,000-\$20,000.....             | 110                               | 1,885,209   | 20,284                             | 40                 | 656,982     | 6,064                              | 273                            | 4,604,492   | 45,897                             |
| \$20,000-\$25,000.....             | 59                                | 1,256,002   | 15,117                             | 12                 | 325,902     | 2,103                              | 136                            | 2,969,104   | 34,681                             |
| \$25,000-\$30,000.....             | 35                                | 847,423     | 11,724                             | 13                 | 297,454     | 2,704                              | 90                             | 2,392,960   | 31,167                             |
| \$30,000-\$40,000.....             | 24                                | 797,958     | 12,020                             | 9                  | 214,463     | 2,930                              | 101                            | 3,382,294   | 50,803                             |
| \$40,000-\$50,000.....             | 21                                | 875,511     | 13,147                             | 8                  | 297,388     | 3,849                              | 45                             | 1,972,784   | 33,345                             |
| \$50,000-\$60,000.....             | 8                                 | 391,096     | 8,539                              | 2                  | (2)         | (2)                                | 29                             | 1,488,442   | 26,764                             |
| \$60,000-\$70,000.....             | 9                                 | 532,614     | 11,775                             | 3                  | (2)         | (2)                                | 11                             | 719,799     | 17,452                             |
| \$70,000-\$80,000.....             | 8                                 | 570,702     | 13,912                             | 1                  | (2)         | (2)                                | 10                             | 748,423     | 18,736                             |
| \$80,000-\$90,000.....             | 6                                 | 510,564     | 12,795                             | 1                  | (2)         | (2)                                | 13                             | 1,063,797   | 25,944                             |
| \$90,000-\$100,000.....            | 4                                 | 368,858     | 7,763                              | 1                  | (2)         | (2)                                | 5                              | 469,630     | 13,723                             |
| \$100,000-\$150,000.....           | 8                                 | 901,856     | 33,132                             | 2                  | (2)         | (2)                                | 30                             | 3,143,963   | 115,618                            |
| \$150,000-\$200,000.....           | 2                                 | (2)         | (2)                                | 1                  | (2)         | (2)                                | 11                             | 1,808,015   | 78,301                             |
| \$200,000-\$250,000.....           | 2                                 | (2)         | (2)                                | .....              | .....       | .....                              | 3                              | 654,595     | 36,863                             |
| \$250,000-\$300,000.....           | 1                                 | (2)         | (2)                                | .....              | .....       | .....                              | 3                              | 804,594     | 37,039                             |
| \$300,000-\$400,000.....           | 1                                 | (2)         | (2)                                | .....              | .....       | .....                              | 4                              | 937,187     | 61,301                             |
| \$400,000-\$500,000.....           | .....                             | .....       | .....                              | .....              | .....       | .....                              | 2                              | (2)         | (2)                                |
| \$500,000-\$1,000,000.....         | 2                                 | (2)         | (2)                                | .....              | .....       | .....                              | 1                              | (2)         | (2)                                |
| \$1,000,000-\$1,500,000.....       | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| \$1,500,000-\$2,000,000.....       | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| \$2,000,000-\$3,000,000.....       | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| \$3,000,000-\$4,000,000.....       | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| \$4,000,000-\$5,000,000.....       | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| \$5,000,000 and over.....          | .....                             | .....       | .....                              | .....              | .....       | .....                              | .....                          | .....       | .....                              |
| Classes grouped <sup>2</sup> ..... | .....                             | 1,825,806   | 92,709                             | .....              | 458,742     | 12,705                             | .....                          | 1,761,881   | 159,617                            |
| Total.....                         | 2,529                             | 24,077,568  | 323,515                            | 1,671              | 10,868,893  | 68,560                             | 6,628                          | 63,319,332  | 960,993                            |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.           | Lawyers and judges. |              |                                    | Medical profession: Physicians, surgeons, oculists, dentists, nurses, and other medical specialists. |              |                                    | Public service: Civil. |             |                                    |
|-------------------------|---------------------|--------------|------------------------------------|--|--------------|------------------------------------|------------------------|-------------|------------------------------------|
|                         | Number of returns.  | Net income.  | Income tax, normal and additional. | Number of returns.   | Net income.  | Income tax, normal and additional. | Number of returns.     | Net income. | Income tax, normal and additional. |
| \$3,000-\$4,000 1       | 3,379               | \$12,096,053 | .....                              | 4,631  | \$16,462,923 | .....                              | 928                    | \$3,224,973 | .....                              |
| \$3,000-\$4,000         | 466                 | 1,640,610    | 4,413                              | 493  | 1,745,705    | 86,077                             | 122                    | 430,289     | \$1,233                            |
| \$4,000-\$5,000         | 3,505               | 15,701,413   | 31,535                             | 4,494  | 20,158,295   | 44,230                             | 574                    | 2,538,522   | 5,163                              |
| \$5,000-\$6,000         | 2,654               | 14,561,236   | 67,443                             | 3,081  | 16,801,028   | 103,534                            | 340                    | 1,841,738   | 8,132                              |
| \$6,000-\$7,000         | 1,852               | 11,974,840   | 73,692                             | 1,883  | 12,168,874   | 81,595                             | 225                    | 1,452,310   | 9,210                              |
| \$7,000-\$8,000         | 1,383               | 10,322,138   | 75,847                             | 1,234  | 9,170,351    | 72,859                             | 227                    | 1,695,081   | 13,868                             |
| \$8,000-\$9,000         | 1,075               | 9,092,397    | 76,102                             | 941  | 7,896,168    | 69,567                             | 128                    | 1,081,307   | 9,000                              |
| \$9,000-\$10,000        | 829                 | 7,809,294    | 77,909                             | 673  | 6,351,804    | 60,314                             | 85                     | 805,761     | 6,940                              |
| \$10,000-\$15,000       | 2,538               | 30,539,196   | 313,314                            | 1,576  | 18,869,279   | 201,919                            | 191                    | 2,241,640   | 22,314                             |
| \$15,000-\$20,000       | 1,186               | 20,168,828   | 227,957                            | 629  | 10,550,496   | 123,117                            | 67                     | 1,157,273   | 11,232                             |
| \$20,000-\$25,000       | 647                 | 14,054,432   | 182,346                            | 284  | 6,201,366    | 78,529                             | 29                     | 614,849     | 7,004                              |
| \$25,000-\$30,000       | 435                 | 11,284,431   | 163,056                            | 105  | 2,619,703    | 35,261                             | 19                     | 480,453     | 5,639                              |
| \$30,000-\$40,000       | 438                 | 14,210,430   | 230,559                            | 160  | 4,976,108    | 77,201                             | 19                     | 619,441     | 8,769                              |
| \$40,000-\$50,000       | 251                 | 10,336,562   | 191,964                            | 65   | 2,483,920    | 42,207                             | 11                     | 384,327     | 5,264                              |
| \$50,000-\$60,000       | 174                 | 8,651,126    | 188,769                            | 23   | 1,016,546    | 21,522                             | 8                      | 382,298     | 5,776                              |
| \$60,000-\$70,000       | 97                  | 5,581,174    | 127,823                            | 26   | 1,446,570    | 36,589                             | 3                      | 164,963     | 3,168                              |
| \$70,000-\$80,000       | 68                  | 4,585,668    | 120,492                            | 7  | 411,717      | 8,547                              | 2                      | (2)         | (2)                                |
| \$80,000-\$90,000       | 46                  | 3,388,790    | 93,190                             | 10   | 451,225      | 10,855                             | 3                      | 137,910     | 2,378                              |
| \$90,000-\$100,000      | 44                  | 3,570,318    | 106,610                            | 6  | 434,893      | 12,309                             | 2                      | (2)         | (2)                                |
| \$100,000-\$150,000     | 108                 | 11,871,183   | 427,035                            | 10   | 1,148,309    | 37,519                             | 4                      | 506,564     | 16,995                             |
| \$150,000-\$200,000     | 44                  | 6,390,695    | 280,926                            | 6  | 393,143      | 13,020                             | 2                      | (2)         | (2)                                |
| \$200,000-\$250,000     | 18                  | 3,675,151    | 189,073                            | 4  | 265,266      | 8,918                              | .....                  | .....       | .....                              |
| \$250,000-\$300,000     | 10                  | 2,027,201    | 114,824                            | 1  | (2)          | (2)                                | .....                  | .....       | .....                              |
| \$300,000-\$400,000     | 8                   | 2,703,287    | 178,028                            | 4  | 966,829      | 68,688                             | .....                  | .....       | .....                              |
| \$400,000-\$500,000     | 4                   | 874,672      | 43,386                             | 1  | (2)          | (2)                                | 1                      | (2)         | (2)                                |
| \$500,000-\$1,000,000   | 10                  | 5,271,556    | 449,519                            | 1  | (2)          | (2)                                | 2                      | (2)         | (2)                                |
| \$1,000,000-\$1,500,000 | 2                   | (2)          | (2)                                | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| \$1,500,000-\$2,000,000 | 2                   | (2)          | (2)                                | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| \$2,000,000-\$3,000,000 | .....               | .....        | .....                              | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| \$3,000,000-\$4,000,000 | .....               | .....        | .....                              | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| \$4,000,000-\$5,000,000 | .....               | .....        | .....                              | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| \$5,000,000 and over    | .....               | .....        | .....                              | .....  | .....        | .....                              | .....                  | .....       | .....                              |
| Classes grouped 2       | .....               | 2,756,641    | 253,547                            | .....  | 586,892      | 42,268                             | .....                  | 667,588     | 16,641                             |
| Total                   | 21,273              | 245,139,302  | 4,289,869                          | 20,348   | 143,577,410  | 1,256,645                          | 2,992                  | 20,427,287  | 158,726                            |

1 Nontaxable; specific exemption and dividends exceed net income.

2 Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                      | Public Service: Military. |                  |                                    | Theatrical profession:<br>Actors, singers, musicians, etc. |                  |                                    | Teachers: From kindergarten to university; also school and college officials. |                  |                                    |
|------------------------------------|---------------------------|------------------|------------------------------------|--|------------------|------------------------------------|---|------------------|------------------------------------|
|                                    | Number of returns.        | Net income.      | Income tax, normal and additional. | Number of returns.   | Net income.      | Income tax, normal and additional. | Number of returns.  | Net income.      | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 1, 814                    | \$6, 451, 128    | .....                              | 116  | \$408, 919       | .....                              | 702   | \$2, 474, 795    | .....                              |
| \$3,000-\$4,000.....               | 368                       | 1, 290, 069      | \$3, 882                           | 35   | 122, 358         | \$487                              | 102   | 356, 035         | \$896                              |
| \$4,000-\$5,000.....               | 1, 457                    | 6, 507, 829      | 15, 741                            | 149  | 666, 492         | 2, 069                             | 627   | 2, 809, 114      | 5, 501                             |
| \$5,000-\$6,000.....               | 793                       | 4, 319, 048      | 21, 570                            | 121  | 659, 278         | 3, 423                             | 427   | 2, 325, 418      | 9, 833                             |
| \$6,000-\$7,000.....               | 387                       | 2, 486, 031      | 15, 842                            | 73   | 472, 419         | 3, 625                             | 286   | 1, 838, 244      | 10, 356                            |
| \$7,000-\$8,000.....               | 187                       | 1, 371, 943      | 9, 936                             | 53   | 395, 414         | 3, 589                             | 185   | 1, 375, 263      | 9, 458                             |
| \$8,000-\$9,000.....               | 126                       | 1, 056, 428      | 7, 715                             | 47   | 386, 564         | 3, 597                             | 119   | 1, 000, 763      | 7, 056                             |
| \$9,000-\$10,000.....              | 63                        | 584, 417         | 4, 833                             | 40   | 371, 940         | 3, 418                             | 93  | 866, 618         | 6, 312                             |
| \$10,000-\$15,000.....             | 136                       | 1, 544, 791      | 12, 330                            | 110  | 1, 370, 598      | 17, 024                            | 218   | 2, 556, 454      | 20, 353                            |
| \$15,000-\$20,000.....             | 48                        | 739, 270         | 4, 623                             | 51   | 839, 957         | 11, 251                            | 78  | 1, 323, 597      | 12, 005                            |
| \$20,000-\$25,000.....             | 25                        | 448, 335         | 5, 046                             | 32   | 680, 413         | 11, 161                            | 28  | 583, 274         | 5, 864                             |
| \$25,000-\$30,000.....             | 22                        | 498, 297         | 5, 013                             | 20   | 495, 911         | 9, 374                             | 12  | 294, 284         | 4, 237                             |
| \$30,000-\$40,000.....             | 13                        | 362, 014         | 5, 017                             | 21   | 577, 671         | 10, 441                            | 13  | 290, 739         | 4, 306                             |
| \$40,000-\$50,000.....             | 4                         | 41, 501          | 430                                | 7  | 290, 458         | 7, 136                             | 13  | 494, 471         | 6, 554                             |
| \$50,000-\$60,000.....             | 3                         | 63, 265          | 835                                | 9  | 389, 855         | 9, 371                             | 5   | 194, 435         | 3, 468                             |
| \$60,000-\$70,000.....             | 1                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 3  | 52, 854          | 732                                | 5   | 184, 317         | 3, 275                             |
| \$70,000-\$80,000.....             | 3                         | 180, 295         | 5, 289                             | 8  | 435, 782         | 12, 347                            | 2   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$80,000-\$90,000.....             | 1                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....  | .....            | .....                              | 2   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$90,000-\$100,000.....            | 2                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 5  | 476, 862         | 18, 003                            | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$100,000-\$150,000.....           | 2                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 5  | 335, 609         | 12, 627                            | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$150,000-\$200,000.....           | 1                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 4  | 557, 788         | 25, 381                            | .....   | .....            | .....                              |
| \$200,000-\$250,000.....           | 1                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 2  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....   | .....            | .....                              |
| \$250,000-\$300,000.....           | 2                         | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 2  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....   | .....            | .....                              |
| \$300,000-\$400,000.....           | .....                     | .....            | .....                              | 1  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....   | .....            | .....                              |
| \$400,000-\$500,000.....           | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$500,000-\$1,000,000.....         | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$1,000,000-\$1,500,000.....       | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$1,500,000-\$2,000,000.....       | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$2,000,000-\$3,000,000.....       | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$3,000,000-\$4,000,000.....       | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$4,000,000-\$5,000,000.....       | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| \$5,000,000 and over.....          | .....                     | .....            | .....                              | .....  | .....            | .....                              | .....   | .....            | .....                              |
| Classes grouped <sup>2</sup> ..... | .....                     | 1, 021, 248      | 40, 279                            | .....  | 1, 135, 785      | 77, 800                            | .....   | 377, 930         | 8, 487                             |
| Total.....                         | 5, 459                    | 28, 965, 909     | 158, 381                           | 914  | 11, 128, 927     | 242, 854                           | 2, 919  | 19, 345, 751     | 117, 961                           |

<sup>1</sup> Nontaxable: specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                      | All other professions and occupations. |                  |                                    | Professions or occupations not stated. |                  |                                    | Agriculturists: Farmers, stock raisers, orchardists, etc. |                  |                                    |
|------------------------------------|--|------------------|------------------------------------|--|------------------|------------------------------------|---|------------------|------------------------------------|
|                                    | Number of returns.                     | Net income.      | Income tax, normal and additional. | Number of returns.                     | Net income.      | Income tax, normal and additional. | Number of returns.  | Net income.      | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 667                                    | \$2,337,315      | .....                              | 1,657                                  | \$5,843,459      | .....                              | 2,982   | \$10,516,746     | .....                              |
| \$3,000-\$4,000.....               | 108                                    | 375,038          | \$1,001                            | 247                                    | 868,738          | \$2,669                            | 385   | 1,356,591        | \$4,097                            |
| \$4,000-\$5,000.....               | 564                                    | 2,507,882        | 5,002                              | 1,390                                  | 6,213,252        | 11,812                             | 2,617   | 11,767,415       | 27,255                             |
| \$5,000-\$6,000.....               | 425                                    | 2,327,693        | 10,503                             | 1,020                                  | 5,551,552        | 22,049                             | 2,010   | 10,964,667       | 52,694                             |
| \$6,000-\$7,000.....               | 261                                    | 1,677,346        | 9,958                              | 597                                    | 3,850,417        | 20,617                             | 1,345   | 8,684,810        | 58,492                             |
| \$7,000-\$8,000.....               | 164                                    | 1,219,297        | 8,295                              | 425                                    | 3,251,076        | 20,296                             | 993   | 7,391,754        | 57,955                             |
| \$8,000-\$9,000.....               | 107                                    | 908,048          | 6,626                              | 299                                    | 2,519,637        | 15,876                             | 690   | 5,834,712        | 52,898                             |
| \$9,000-\$10,000.....              | 81                                     | 763,926          | 6,425                              | 218                                    | 2,060,452        | 15,352                             | 555   | 5,239,433        | 52,644                             |
| \$10,000-\$15,000.....             | 241                                    | 2,863,955        | 29,065                             | 648                                    | 7,816,240        | 57,392                             | 1,306   | 15,663,895       | 169,405                            |
| \$15,000-\$20,000.....             | 106                                    | 1,787,536        | 19,402                             | 281                                    | 4,750,200        | 38,476                             | 568   | 9,681,937        | 114,863                            |
| \$20,000-\$25,000.....             | 53                                     | 1,149,672        | 12,793                             | 155                                    | 3,369,429        | 30,692                             | 284   | 6,194,653        | 84,883                             |
| \$25,000-\$30,000.....             | 21                                     | 547,093          | 6,333                              | 92                                     | 2,449,344        | 26,751                             | 160   | 4,292,592        | 64,988                             |
| \$30,000-\$40,000.....             | 34                                     | 1,160,909        | 17,393                             | 120                                    | 3,877,344        | 47,482                             | 185   | 6,251,624        | 105,121                            |
| \$40,000-\$50,000.....             | 15                                     | 655,795          | 10,826                             | 58                                     | 2,500,762        | 31,847                             | 73  | 3,082,160        | 56,651                             |
| \$50,000-\$60,000.....             | 12                                     | 643,767          | 13,023                             | 40                                     | 2,113,013        | 35,073                             | 53  | 2,802,542        | 61,940                             |
| \$60,000-\$70,000.....             | 14                                     | 848,741          | 17,427                             | 23                                     | 1,191,936        | 21,215                             | 33  | 2,062,709        | 43,137                             |
| \$70,000-\$80,000.....             | 7                                      | 447,509          | 10,023                             | 15                                     | 1,073,383        | 24,496                             | 24  | 1,677,076        | 39,129                             |
| \$80,000-\$90,000.....             | 4                                      | 268,735          | 5,757                              | 11                                     | 765,900          | 15,216                             | 11  | 859,188          | 23,635                             |
| \$90,000-\$100,000.....            | 4                                      | 379,513          | 13,205                             | 7                                      | 644,793          | 15,451                             | 13  | 1,169,603        | 31,275                             |
| \$100,000-\$150,000.....           | 9                                      | 881,320          | 25,554                             | 21                                     | 2,596,160        | 92,553                             | 83  | 4,805,349        | 159,336                            |
| \$150,000-\$200,000.....           | 5                                      | 874,496          | 39,828                             | 11                                     | 1,754,231        | 65,044                             | 13  | 2,127,721        | 91,143                             |
| \$200,000-\$250,000.....           | 3                                      | 563,355          | 25,812                             | 5                                      | 719,455          | 31,319                             | 9   | 1,841,515        | 94,658                             |
| \$250,000-\$300,000.....           | 3                                      | 617,426          | 31,751                             | 6                                      | 1,653,760        | 88,728                             | 2   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$300,000-\$400,000.....           | 2                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 3                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 4   | 1,241,875        | 79,488                             |
| \$400,000-\$500,000.....           | 1                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                                  | .....            | .....                              | 7   | 2,539,601        | 167,277                            |
| \$500,000-\$1,000,000.....         | 1                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 1                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 2   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$1,000,000-\$1,500,000.....       | 1                                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| \$1,500,000-\$2,000,000.....       | .....                                  | .....            | .....                              | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| \$2,000,000-\$3,000,000.....       | .....                                  | .....            | .....                              | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| \$3,000,000-\$4,000,000.....       | .....                                  | .....            | .....                              | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| \$4,000,000-\$5,000,000.....       | .....                                  | .....            | .....                              | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| \$5,000,000 and over.....          | .....                                  | .....            | .....                              | .....                                  | .....            | .....                              | .....   | .....            | .....                              |
| Classes grouped <sup>2</sup> ..... | .....                                  | 2,831,213        | 225,895                            | .....                                  | 1,604,152        | 104,164                            | .....   | 1,592,264        | 122,981                            |
| Total.....                         | 2,913                                  | 28,637,580       | 551,897                            | 7,350                                  | 69,038,685       | 834,570                            | 14,407  | 129,642,432      | 1,815,945                          |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.



TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                      | Bankers.           |                  |                                    | Real-estate brokers: Agents and salesmen. |                  |                                    | Stock and bond brokers. |                  |                                    |
|------------------------------------|--------------------|------------------|------------------------------------|---|------------------|------------------------------------|-------------------------|------------------|------------------------------------|
|                                    | Number of returns. | Net income.      | Income tax, normal and additional. | Number of returns.                        | Net income.      | Income tax, normal and additional. | Number of returns.      | Net income.      | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 704                | \$2,520,609      | .....                              | 1,020                                     | \$3,619,437      | .....                              | 130                     | \$470,688        | .....                              |
| \$3,000-\$4,000.....               | 48                 | 168,012          | \$429                              | 109                                       | 381,035          | \$984                              | 39                      | 136,015          | \$324                              |
| \$4,000-\$5,000.....               | 827                | 3,717,845        | 3,375                              | 1,061                                     | 4,775,077        | 10,417                             | 210                     | 938,655          | 2,037                              |
| \$5,000-\$6,000.....               | 653                | 3,592,344        | 7,666                              | 763                                       | 4,175,655        | 18,757                             | 178                     | 967,365          | 4,071                              |
| \$6,000-\$7,000.....               | 540                | 3,492,361        | 10,594                             | 554                                       | 3,581,627        | 21,713                             | 152                     | 976,189          | 6,041                              |
| \$7,000-\$8,000.....               | 436                | 3,258,894        | 12,991                             | 390                                       | 2,906,422        | 21,705                             | 148                     | 1,108,951        | 7,702                              |
| \$8,000-\$9,000.....               | 356                | 3,018,788        | 15,139                             | 300                                       | 2,531,127        | 21,259                             | 97                      | 820,971          | 6,186                              |
| \$9,000-\$10,000.....              | 273                | 2,589,767        | 13,493                             | 233                                       | 2,200,131        | 20,626                             | 104                     | 982,894          | 9,153 <sup>2</sup>                 |
| \$10,000-\$15,000.....             | 841                | 10,158,992       | 64,696                             | 676                                       | 8,208,765        | 82,610                             | 356                     | 4,411,314        | 46,704                             |
| \$15,000-\$20,000.....             | 472                | 8,072,715        | 62,033                             | 359                                       | 6,145,770        | 67,054                             | 261                     | 4,501,628        | 53,328                             |
| \$20,000-\$25,000.....             | 261                | 5,724,785        | 57,414                             | 176                                       | 3,844,065        | 47,820                             | 190                     | 4,188,237        | 57,141                             |
| \$25,000-\$30,000.....             | 173                | 4,608,715        | 49,265                             | 180                                       | 4,796,803        | 76,057                             | 63                      | 1,656,443        | 24,614                             |
| \$30,000-\$40,000.....             | 228                | 7,675,767        | 105,721                            | 110                                       | 3,554,073        | 54,869                             | 220                     | 7,529,865        | 130,669                            |
| \$40,000-\$50,000.....             | 124                | 5,321,359        | 88,538                             | 60  | 2,578,558        | 44,504                             | 143                     | 6,294,443        | 137,531                            |
| \$50,000-\$60,000.....             | 104                | 5,479,803        | 107,621                            | 39  | 2,038,624        | 40,451                             | 88                      | 4,754,084        | 111,858                            |
| \$60,000-\$70,000.....             | 67                 | 4,103,565        | 92,159                             | 25  | 1,506,683        | 37,004                             | 75                      | 4,695,712        | 121,974                            |
| \$70,000-\$80,000.....             | 52                 | 3,750,529        | 94,618                             | 11  | 820,568          | 19,764                             | 58                      | 4,178,813        | 120,452                            |
| \$80,000-\$90,000.....             | 30                 | 2,442,616        | 65,255                             | 17  | 1,209,051        | 31,715                             | 56                      | 4,654,796        | 144,106                            |
| \$90,000-\$100,000.....            | 29                 | 2,497,539        | 72,073                             | 11  | 945,384          | 26,766                             | 31                      | 2,759,696        | 91,915                             |
| \$100,000-\$150,000.....           | 89                 | 10,549,669       | 385,299                            | 27  | 3,120,488        | 110,912                            | 104                     | 12,475,485       | 499,991                            |
| \$150,000-\$200,000.....           | 54                 | 8,873,507        | 408,147                            | 7   | 1,098,319        | 51,434                             | 49                      | 7,870,571        | 386,634                            |
| \$200,000-\$250,000.....           | 43                 | 9,112,078        | 492,818                            | 5   | 1,057,634        | 50,227                             | 21                      | 4,355,724        | 241,185                            |
| \$250,000-\$300,000.....           | 16                 | 4,249,244        | 263,473                            | 4   | 890,464          | 48,931                             | 18                      | 4,220,290        | 246,621                            |
| \$300,000-\$400,000.....           | 30                 | 9,408,766        | 610,761                            | 2   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 14                      | 4,436,641        | 302,915                            |
| \$400,000-\$500,000.....           | 19                 | 8,106,628        | 616,080                            | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 9                       | 3,904,315        | 301,033                            |
| \$500,000-\$1,000,000.....         | 24                 | 15,357,583       | 1,388,714                          | 5   | 3,571,057        | 314,094                            | 16                      | 10,405,562       | 908,960                            |
| \$1,000,000-\$1,500,000.....       | 11                 | 11,585,623       | 1,163,182                          | .....                                     | .....            | .....                              | 3                       | 3,450,109        | 340,759                            |
| \$1,500,000-\$2,000,000.....       | 3                  | 4,587,713        | 512,454                            | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                   | .....            | .....                              |
| \$2,000,000-\$3,000,000.....       | 4                  | 9,564,115        | 1,175,920                          | .....                                     | .....            | .....                              | 1                       | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$3,000,000-\$4,000,000.....       | 4                  | 14,127,220       | 1,692,991                          | .....                                     | .....            | .....                              | .....                   | .....            | .....                              |
| \$4,000,000-\$5,000,000.....       | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                                     | .....            | .....                              | 1                       | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$5,000,000 and over.....          | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                                     | .....            | .....                              | .....                   | .....            | .....                              |
| Classes grouped <sup>2</sup> ..... | 19,252,982         | 2,663,170        | .....                              | .....                                     | 2,700,060        | 231,615                            | .....                   | 5,890,856        | 754,277                            |
| Total.....                         | 6,518              | 206,970,133      | 12,296,089                         | 6,146                                     | 72,256,877       | 1,451,288                          | 2,839                   | 116,425,299      | 5,418,931                          |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                         | Insurance brokers. |                  |                                    | Brokers: All other. |                  |                                    | Capitalists: Investors and speculators. |               |                                    |
|---------------------------------------|--------------------|------------------|------------------------------------|---------------------|------------------|------------------------------------|---|---------------|------------------------------------|
|                                       | Number of returns. | Net income.      | Income tax, normal and additional. | Number of returns.  | Net income.      | Income tax, normal and additional. | Number of returns.                      | Net income.   | Income tax, normal and additional. |
| \$3,000 to \$4,000 <sup>1</sup> ..... | 154                | \$553,961        | .....                              | 716                 | \$2,566,596      | .....                              | 9,602                                   | \$32,854,943  | .....                              |
| \$3,000 to \$4,000.....               | 24                 | 85,236           | \$285                              | 113                 | 402,083          | \$1,300                            | 3,253                                   | 12,804,001    | \$35,223                           |
| \$4,000 to \$5,000.....               | 217                | 965,836          | 2,354                              | 923                 | 4,128,842        | 9,651                              | 11,187                                  | 50,246,855    | 114,477                            |
| \$5,000 to \$6,000.....               | 188                | 1,022,307        | 4,909                              | 751                 | 4,090,213        | 19,929                             | 8,209                                   | 44,677,116    | 150,162                            |
| \$6,000 to \$7,000.....               | 141                | 911,078          | 5,752                              | 555                 | 3,582,046        | 23,591                             | 6,244                                   | 40,222,378    | 181,764                            |
| \$7,000 to \$8,000.....               | 96                 | 715,920          | 12,207                             | 484                 | 3,613,164        | 28,940                             | 5,011                                   | 37,021,963    | 196,690                            |
| \$8,000 to \$9,000.....               | 81                 | 682,814          | 6,102                              | 398                 | 3,376,975        | 29,966                             | 3,878                                   | 32,463,423    | 185,948                            |
| \$9,000 to \$10,000.....              | 75                 | 709,635          | 6,800                              | 285                 | 2,687,855        | 25,938                             | 3,194                                   | 29,759,442    | 178,616                            |
| \$10,000 to \$15,000.....             | 186                | 2,269,165        | 30,969                             | 951                 | 11,585,690       | 129,888                            | 10,031                                  | 119,730,542   | 788,406                            |
| \$15,000 to \$20,000.....             | 84                 | 1,439,977        | 16,681                             | 540                 | 9,355,640        | 116,630                            | 5,665                                   | 93,674,519    | 612,959                            |
| \$20,000 to \$25,000.....             | 50                 | 1,102,940        | 15,210                             | 371                 | 8,193,973        | 119,040                            | 3,705                                   | 75,340,437    | 610,981                            |
| \$25,000 to \$30,000.....             | 26                 | 696,121          | 10,764                             | 256                 | 6,780,382        | 105,085                            | 2,515                                   | 58,956,780    | 554,696                            |
| \$30,000 to \$40,000.....             | 29                 | 941,447          | 17,111                             | 302                 | 10,344,180       | 195,357                            | 3,366                                   | 97,575,293    | 1,057,429                          |
| \$40,000 to \$50,000.....             | 16                 | 682,458          | 12,868                             | 207                 | 9,019,482        | 183,820                            | 2,104                                   | 74,864,414    | 972,610                            |
| \$50,000 to \$60,000.....             | 13                 | 643,922          | 13,606                             | 123                 | 6,513,315        | 152,584                            | 1,358                                   | 57,170,958    | 914,091                            |
| \$60,000 to \$70,000.....             | 4                  | 258,679          | 6,205                              | 86                  | 5,417,764        | 144,935                            | 980                                     | 47,173,952    | 776,761                            |
| \$70,000 to \$80,000.....             | 4                  | 302,786          | 9,413                              | 44                  | 3,167,492        | 93,701                             | 737                                     | 40,185,057    | 771,490                            |
| \$80,000 to \$90,000.....             | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 50                  | 4,098,066        | 129,783                            | 619                                     | 36,761,485    | 779,446                            |
| \$90,000 to \$100,000.....            | 10                 | 940,990          | 29,714                             | 37                  | 3,504,129        | 119,611                            | 474                                     | 30,598,883    | 730,575                            |
| \$100,000 to \$150,000.....           | 7                  | 871,685          | 34,912                             | 132                 | 15,409,592       | 624,053                            | 1,273                                   | 108,219,591   | 3,261,963                          |
| \$150,000 to \$200,000.....           | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 56                  | 9,219,674        | 447,191                            | 631                                     | 69,649,289    | 2,641,690                          |
| \$200,000 to \$250,000.....           | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 37                  | 7,762,949        | 422,175                            | 347                                     | 48,535,952    | 2,205,333                          |
| \$250,000 to \$300,000.....           | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 13                  | 3,419,949        | 209,780                            | 236                                     | 41,029,434    | 2,072,243                          |
| \$300,000 to \$400,000.....           | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 17                  | 4,799,617        | 306,039                            | 263                                     | 53,870,521    | 3,178,647                          |
| \$400,000 to \$500,000.....           | .....              | .....            | .....                              | 15                  | 6,249,052        | 474,480                            | 134                                     | 32,750,517    | 2,121,324                          |
| \$500,000 to \$1,000,000.....         | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 7                   | 4,081,134        | 348,712                            | 290                                     | 114,280,669   | 8,764,878                          |
| \$1,000,000 to \$1,500,000.....       | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 4                   | 3,434,172        | 316,976                            | 70                                      | 45,149,747    | 4,123,633                          |
| \$1,500,000 to \$2,000,000.....       | .....              | .....            | .....                              | .....               | .....            | .....                              | 33                                      | 33,450,179    | 3,636,468                          |
| \$2,000,000 to \$3,000,000.....       | .....              | .....            | .....                              | 1                   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 34                                      | 47,402,311    | 4,740,634                          |
| \$3,000,000 to \$4,000,000.....       | .....              | .....            | .....                              | .....               | .....            | .....                              | 9                                       | 20,918,125    | 2,465,806                          |
| \$4,000,000 to \$5,000,000.....       | .....              | .....            | .....                              | 2                   | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 8                                       | 11,459,734    | 1,348,219                          |
| \$5,000,000 and over.....             | .....              | .....            | .....                              | 3                   | 16,055,907       | 2,053,686                          | 5                                       | 40,429,506    | 5,368,940                          |
| Classes grouped <sup>2</sup> .....    | .....              | 2,517,544        | 195,295                            | .....               | 9,692,782        | 1,230,728                          | .....                                   | .....         | .....                              |
| Total.....                            | 1,414              | 18,314,501       | 431,157                            | 7,479               | 182,552,715      | 8,063,569                          | 85,465                                  | 1,679,228,016 | 55,540,102                         |

<sup>1</sup>Nontaxable; specific exemption and dividends exceed net income.<sup>2</sup>Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                      | Commercial travelers. |              |                                    | Corporation officials: Secretaries, managers, cashiers, presidents, etc. |              |                                    | Employees, all other: Superintendents, foremen, office employees, etc. |              |                                    |
|------------------------------------|-----------------------|--------------|------------------------------------|--|--------------|------------------------------------|--|--------------|------------------------------------|
|                                    | Number of returns.    | Net income.  | Income tax, normal and additional. | Number of returns.   | Net income.  | Income tax, normal and additional. | Number of returns.   | Net income.  | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 3,272                 | \$11,505,363 |                                    | 9,006  | \$31,919,957 |                                    | 11,036   | \$38,814,467 |                                    |
| \$3,000-\$4,000.....               | 464                   | 1,642,313    | 84,593                             | 702  | 2,488,971    | 86,963                             | 1,340  | 4,696,798    | \$12,756                           |
| \$4,000-\$5,000.....               | 3,047                 | 13,583,468   | 27,998                             | 8,619  | 38,530,181   | 60,022                             | 8,615  | 38,270,091   | 68,232                             |
| \$5,000-\$6,000.....               | 1,889                 | 10,264,546   | 47,533                             | 6,353  | 34,664,588   | 124,543                            | 5,263  | 28,547,502   | 117,888                            |
| \$6,000-\$7,000.....               | 1,079                 | 6,945,437    | 43,127                             | 4,646  | 29,968,650   | 118,193                            | 3,243  | 20,889,991   | 119,735                            |
| \$7,000-\$8,000.....               | 638                   | 4,747,972    | 35,264                             | 3,320  | 24,770,449   | 149,920                            | 2,052  | 15,284,721   | 106,283                            |
| \$8,000-\$9,000.....               | 474                   | 3,990,865    | 36,120                             | 2,536  | 21,451,648   | 135,231                            | 1,410  | 11,914,595   | 88,042                             |
| \$9,000-\$10,000.....              | 319                   | 3,017,654    | 25,849                             | 2,008  | 18,971,495   | 133,619                            | 1,003  | 9,488,260    | 75,160                             |
| \$10,000-\$15,000.....             | 667                   | 7,890,354    | 79,066                             | 6,028  | 73,069,743   | 573,260                            | 2,328  | 27,732,577   | 240,422                            |
| \$15,000-\$20,000.....             | 229                   | 3,897,013    | 42,032                             | 3,018  | 51,824,906   | 434,248                            | 880  | 14,909,095   | 144,767                            |
| \$20,000-\$25,000.....             | 79                    | 1,690,868    | 21,202                             | 1,783  | 39,205,244   | 376,032                            | 367  | 8,044,236    | 82,738                             |
| \$25,000-\$30,000.....             | 31                    | 814,493      | 10,390                             | 1,080  | 28,847,602   | 322,901                            | 201  | 5,311,412    | 64,697                             |
| \$30,000-\$40,000.....             | 33                    | 1,079,638    | 15,024                             | 1,190  | 40,297,035   | 521,543                            | 365  | 11,927,531   | 161,835                            |
| \$40,000-\$50,000.....             | 17                    | 714,232      | 14,337                             | 724  | 31,085,639   | 456,429                            | 98   | 4,117,710    | 63,523                             |
| \$50,000-\$60,000.....             | 11                    | 599,446      | 11,789                             | 459  | 24,241,142   | 411,174                            | 61   | 3,251,072    | 62,066                             |
| \$60,000-\$70,000.....             | 9                     | 595,666      | 15,759                             | 330  | 20,640,678   | 399,235                            | 38   | 2,308,823    | 47,625                             |
| \$70,000-\$80,000.....             | 7                     | 456,718      | 13,691                             | 222  | 15,779,414   | 349,178                            | 22   | 1,332,837    | 27,426                             |
| \$80,000-\$90,000.....             | 5                     | 421,261      | 8,785                              | 195  | 15,704,522   | 372,357                            | 17   | 1,406,282    | 35,840                             |
| \$90,000-\$100,000.....            | 2                     | (?)          | (?)                                | 125  | 11,151,393   | 286,527                            | 6  | 565,947      | 17,780                             |
| \$100,000-\$150,000.....           | 1                     | (?)          | (?)                                | 338  | 38,307,837   | 1,411,283                          | 23   | 2,463,759    | 84,205                             |
| \$150,000-\$200,000.....           | 1                     | (?)          | (?)                                | 133  | 21,348,182   | 860,102                            | 11   | 1,897,203    | 83,258                             |
| \$200,000-\$250,000.....           |                       |              |                                    | 79   | 16,276,687   | 773,438                            | 2  | (?)          | (?)                                |
| \$250,000-\$300,000.....           |                       |              |                                    | 46   | 11,841,630   | 629,517                            |  |              |                                    |
| \$300,000-\$400,000.....           |                       |              |                                    | 45   | 14,306,395   | 900,605                            | 5  | 1,649,935    | 106,239                            |
| \$400,000-\$500,000.....           |                       |              |                                    | 26   | 11,020,365   | 779,707                            |  |              |                                    |
| \$500,000-\$1,000,000.....         |                       |              |                                    | 39   | 23,187,118   | 1,904,906                          |  |              |                                    |
| \$1,000,000-\$1,500,000.....       |                       |              |                                    | 3  | 4,045,336    | 421,745                            |  |              |                                    |
| \$1,500,000-\$2,000,000.....       |                       |              |                                    | 3  | 4,852,666    | 461,592                            |  |              |                                    |
| \$2,000,000-\$3,000,000.....       |                       |              |                                    | 2  | (?)          | (?)                                |  |              |                                    |
| \$3,000,000-\$4,000,000.....       |                       |              |                                    |  |              |                                    |  |              |                                    |
| \$4,000,000-\$5,000,000.....       |                       |              |                                    | 1  | (?)          | (?)                                | 1  | (?)          | (?)                                |
| \$5,000,000 and over.....          |                       |              |                                    | 1  | (?)          | (?)                                |  |              |                                    |
| Classes grouped <sup>2</sup> ..... |                       | 395,317      | 14,118                             |  | 17,603,204   | 2,117,397                          |  | 409,458      | 18,465                             |
| Total.....                         | 12,274                | 74,252,624   | 466,677                            | 53,060   | 717,402,707  | 15,522,667                         | 38,388   | 255,234,302  | 1,828,982                          |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

**TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.**

| Income class.                      | Hotel proprietors and restaurateurs. |                  |                                    | Insurance agents and solicitors. |             |                                    | Labor, skilled and unskilled. |                  |                                    |
|------------------------------------|--------------------------------------|------------------|------------------------------------|----------------------------------|-------------|------------------------------------|-------------------------------|------------------|------------------------------------|
|                                    | Number of returns.                   | Net income.      | Income tax, normal and additional. | Number of returns.               | Net income. | Income tax, normal and additional. | Number of returns.            | Net income.      | Income tax, normal and additional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 341                                  | \$1,206,236      | .....                              | 1,562                            | \$5,530,963 | .....                              | 762                           | \$2,649,069      | .....                              |
| \$3,000-\$4,000.....               | 61                                   | 215,739          | \$753                              | 160                              | 538,386     | \$1,504                            | 44                            | 151,064          | \$333                              |
| \$4,000-\$5,000.....               | 445                                  | 1,997,955        | 4,849                              | 1,553                            | 6,933,523   | 13,366                             | 492                           | 2,184,659        | 3,846                              |
| \$5,000-\$6,000.....               | 481                                  | 2,612,380        | 12,827                             | 960                              | 5,228,117   | 23,717                             | 313                           | 1,708,182        | 7,293                              |
| \$6,000-\$7,000.....               | 250                                  | 1,610,754        | 11,569                             | 662                              | 4,272,029   | 26,683                             | 185                           | 1,190,154        | 7,053                              |
| \$7,000-\$8,000.....               | 205                                  | 1,521,396        | 12,811                             | 469                              | 3,503,812   | 26,144                             | 94                            | 703,646          | 4,293                              |
| \$8,000-\$9,000.....               | 147                                  | 1,242,972        | 11,337                             | 336                              | 2,834,324   | 23,589                             | 73                            | 619,969          | 5,133                              |
| \$9,000-\$10,000.....              | 120                                  | 1,137,227        | 11,721                             | 258                              | 2,444,811   | 21,395                             | 58                            | 550,409          | 4,117                              |
| \$10,000-\$15,000.....             | 325                                  | 3,909,851        | 44,806                             | 608                              | 7,239,219   | 74,981                             | 147                           | 1,755,852        | 16,340                             |
| \$15,000-\$20,000.....             | 150                                  | 2,583,544        | 33,275                             | 256                              | 4,363,532   | 51,603                             | 48                            | 834,612          | 9,158                              |
| \$20,000-\$25,000.....             | 81                                   | 1,770,847        | 25,086                             | 153                              | 3,367,411   | 41,355                             | 29                            | 665,213          | 7,749                              |
| \$25,000-\$30,000.....             | 35                                   | 955,088          | 14,454                             | 77                               | 2,025,422   | 30,312                             | 16                            | 439,238          | 6,341                              |
| \$30,000-\$40,000.....             | 46                                   | 1,544,061        | 24,576                             | 70                               | 2,367,375   | 41,535                             | 15                            | 523,408          | 8,463                              |
| \$40,000-\$50,000.....             | 19                                   | 847,890          | 15,167                             | 38                               | 1,625,872   | 30,962                             | 6                             | 259,562          | 3,449                              |
| \$50,000-\$60,000.....             | 13                                   | 717,289          | 14,223                             | 23                               | 1,249,901   | 27,884                             | 8                             | 423,793          | 7,030                              |
| \$60,000-\$70,000.....             | 7                                    | 391,743          | 8,770                              | 17                               | 1,047,315   | 24,269                             | 2                             | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$70,000-\$80,000.....             | 4                                    | 308,319          | 8,798                              | 14                               | 998,093     | 25,801                             | 4                             | 293,102          | 7,362                              |
| \$80,000-\$90,000.....             | 2                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 5                                | 377,913     | 10,976                             | 3                             | 253,045          | 7,289                              |
| \$90,000-\$100,000.....            | 2                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 6                                | 575,903     | 18,485                             | .....                         | .....            | .....                              |
| \$100,000-\$150,000.....           | 9                                    | 1,173,692        | 41,048                             | 9                                | 878,036     | 30,932                             | 2                             | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$150,000-\$200,000.....           | 5                                    | 910,043          | 47,134                             | 7                                | 1,129,389   | 51,097                             | 1                             | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$200,000-\$250,000.....           | 1                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                            | .....       | .....                              | 1                             | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$250,000-\$300,000.....           | 1                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$300,000-\$400,000.....           | 1                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$400,000-\$500,000.....           | .....                                | .....            | .....                              | .....                            | .....       | .....                              | 1                             | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$500,000-\$1,000,000.....         | 1                                    | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$1,000,000-\$1,500,000.....       | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$1,500,000-\$2,000,000.....       | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$2,000,000-\$3,000,000.....       | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$3,000,000-\$4,000,000.....       | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$4,000,000-\$5,000,000.....       | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| \$5,000,000 and over.....          | .....                                | .....            | .....                              | .....                            | .....       | .....                              | .....                         | .....            | .....                              |
| Classes grouped <sup>2</sup> ..... | .....                                | 1,880,555        | 128,080                            | .....                            | .....       | .....                              | .....                         | 899,080          | 43,337                             |
| Total.....                         | 2,752                                | 28,537,581       | 471,284                            | 7,243                            | 58,551,346  | 596,590                            | 2,304                         | 16,104,057       | 148,586                            |

<sup>1</sup> Nontaxable, specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                      | Lumbermen.                 |                  |  | Manufacturers.             |                  |  | Merchants and dealers:<br>Storekeepers, jobbers,<br>commission merchants,<br>etc. |                  |  |
|------------------------------------|----------------------------|------------------|--|----------------------------|------------------|--|---|------------------|--|
|                                    | Number<br>of re-<br>turns. | Net<br>income.   | Income<br>tax,<br>normal<br>and ad-<br>ditional. | Number<br>of re-<br>turns. | Net<br>income.   | Income<br>tax,<br>normal<br>and ad-<br>ditional. | Number<br>of re-<br>turns.  | Net<br>income.   | Income<br>tax,<br>normal<br>and ad-<br>ditional. |
| \$3,000-\$4,000 <sup>1</sup> ..... | 189                        | \$666,833        | .....  | 1,903                      | \$6,774,633      | .....  | 6,870   | \$24,402,273     | .....  |
| \$3,000-\$4,000.....               | 8                          | 28,275           | \$80   | 213                        | 756,770          | \$2,758  | 824   | 2,873,067        | \$8,636  |
| \$4,000-\$5,000.....               | 164                        | 740,832          | 992  | 2,359                      | 10,606,257       | 19,868   | 7,761   | 34,884,362       | 84,222   |
| \$5,000-\$6,000.....               | 146                        | 802,121          | 10,743   | 2,134                      | 11,727,331       | 46,487   | 6,432   | 35,247,401       | 159,088  |
| \$6,000-\$7,000.....               | 107                        | 697,273          | 3,350  | 1,733                      | 11,218,300       | 58,986   | 4,952   | 32,005,284       | 198,527  |
| \$7,000-\$8,000.....               | 77                         | 572,282          | 3,340  | 1,448                      | 10,820,321       | 68,320   | 3,698   | 27,631,931       | 203,528  |
| \$8,000-\$9,000.....               | 68                         | 570,835          | 3,378  | 1,160                      | 9,822,494        | 67,321   | 2,802   | 23,736,990       | 191,855  |
| \$9,000-\$10,000.....              | 65                         | 617,227          | 3,424  | 984                        | 9,328,194        | 69,716   | 2,314   | 21,903,091       | 193,908  |
| \$10,000-\$15,000.....             | 169                        | 2,074,994        | 15,438   | 3,393                      | 41,526,627       | 352,182  | 6,956   | 84,192,872       | 833,264  |
| \$15,000-\$20,000.....             | 90                         | 1,525,169        | 10,261   | 2,020                      | 34,823,620       | 324,784  | 3,482   | 59,909,704       | 656,913  |
| \$20,000-\$25,000.....             | 70                         | 1,583,043        | 13,498   | 1,270                      | 28,428,368       | 311,329  | 1,973   | 43,258,729       | 549,476  |
| \$25,000-\$30,000.....             | 39                         | 1,018,955        | 8,702  | 914                        | 24,727,336       | 293,545  | 1,244   | 33,566,595       | 464,723  |
| \$30,000-\$40,000.....             | 43                         | 1,439,488        | 14,063   | 1,146                      | 39,096,546       | 541,642  | 1,589   | 54,087,837       | 908,074  |
| \$40,000-\$50,000.....             | 26                         | 1,076,258        | 13,492   | 642                        | 28,075,227       | 459,657  | 883   | 38,395,435       | 743,058  |
| \$50,000-\$60,000.....             | 11                         | 582,683          | 8,023  | 456                        | 24,355,700       | 507,799  | 546   | 29,360,246       | 642,458  |
| \$60,000-\$70,000.....             | 10                         | 636,282          | 13,220   | 337                        | 21,214,727       | 470,831  | 408   | 25,716,979       | 663,634  |
| \$70,000-\$80,000.....             | 10                         | 671,340          | 11,356   | 229                        | 16,252,767       | 375,828  | 292   | 21,278,138       | 592,948  |
| \$80,000-\$90,000.....             | 16                         | 850,102          | 17,670   | 205                        | 16,864,749       | 434,169  | 210   | 17,434,191       | 504,182  |
| \$90,000-\$100,000.....            | 4                          | 379,784          | 11,290   | 165                        | 15,000,464       | 416,120  | 160   | 15,778,439       | 517,227  |
| \$100,000-\$150,000.....           | 9                          | 953,016          | 27,352   | 404                        | 48,948,429       | 1,733,302  | 438   | 51,350,259       | 1,973,173  |
| \$150,000-\$200,000.....           | 2                          | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 184                        | 30,321,289       | 1,272,651  | 171   | 27,683,474       | 1,297,145  |
| \$200,000-\$250,000.....           | 1                          | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 111                        | 23,141,201       | 1,094,346  | 122   | 25,819,911       | 1,404,602  |
| \$250,000-\$300,000.....           | 1                          | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | 46                         | 12,075,730       | 648,663  | 75  | 20,173,987       | 1,211,487  |
| \$300,000-\$400,000.....           | .....                      | .....            | .....  | 71                         | 22,755,249       | 1,480,204  | 69  | 22,753,066       | 1,575,179  |
| \$400,000-\$500,000.....           | .....                      | .....            | .....  | 36                         | 15,316,848       | 1,074,306  | 33  | 14,099,927       | 1,024,616  |
| \$500,000-\$1,000,000.....         | .....                      | .....            | .....  | 38                         | 25,706,989       | 2,082,600  | 42  | 24,505,056       | 2,095,181  |
| \$1,000,000-\$1,500,000.....       | .....                      | .....            | .....  | 18                         | 20,403,903       | 1,925,441  | 12  | 15,374,513       | 1,551,829  |
| \$1,500,000-\$2,000,000.....       | .....                      | .....            | .....  | 4                          | 6,552,503        | 673,099  | 4   | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |
| \$2,000,000-\$3,000,000.....       | .....                      | .....            | .....  | 5                          | 11,971,631       | 1,336,716  | 1   | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 |
| \$3,000,000-\$4,000,000.....       | .....                      | .....            | .....  | 2                          | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | .....   | .....            | .....  |
| \$4,000,000-\$5,000,000.....       | .....                      | .....            | .....  | 1                          | ( <sup>2</sup> ) | ( <sup>2</sup> )                                 | .....   | .....            | .....  |
| \$5,000,000 and over.....          | .....                      | .....            | .....  | .....                      | .....            | .....  | .....   | .....            | .....  |
| Classes grouped <sup>2</sup> ..... | .....                      | \$24,543         | 40,340   | .....                      | 10,696,739       | 1,211,464  | .....   | 9,698,311        | 943,614  |
| Total.....                         | 1,319                      | 18,311,335       | 230,012  | 23,631                     | 589,310,945      | 19,354,134                                       | 54,363  | 836,502,071      | 21,192,547                                       |

<sup>1</sup> Nontaxable, specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                         | Mine owners and mine operators. |                  |                                    | Saloon keepers.    |                  |                                    | Sportsmen and turfmen. |                  |                                    |
|---------------------------------------|---------------------------------|------------------|------------------------------------|--------------------|------------------|------------------------------------|------------------------|------------------|------------------------------------|
|                                       | Number of returns.              | Net income.      | Income tax, normal and additional. | Number of returns. | Net income.      | Income tax, normal and additional. | Number of returns.     | Net income.      | Income tax, normal and additional. |
| \$3,000 to \$4,000 <sup>1</sup> ..... | 174                             | \$617,732        | .....                              | 266                | \$943,365        | .....                              | 34                     | \$117,225        | .....                              |
| \$3,000 to \$4,000.....               | 34                              | 119,883          | \$393                              | 31                 | 109,584          | \$382                              | 13                     | 47,219           | \$140                              |
| \$4,000 to \$5,000.....               | 237                             | 1,068,237        | 2,650                              | 306                | 1,370,078        | 3,745                              | 50                     | 219,972          | 611                                |
| \$5,000 to \$6,000.....               | 202                             | 1,100,875        | 4,501                              | 194                | 1,071,456        | 5,760                              | 32                     | 177,406          | 1,080                              |
| \$6,000 to \$7,000.....               | 184                             | 1,186,237        | 7,188                              | 147                | 951,477          | 7,522                              | 40                     | 256,762          | 2,042                              |
| \$7,000 to \$8,000.....               | 148                             | 1,103,723        | 6,517                              | 89                 | 664,420          | 5,867                              | 13                     | 96,455           | 835                                |
| \$8,000 to \$9,000.....               | 119                             | 1,014,562        | 7,899                              | 66                 | 557,136          | 5,282                              | 12                     | 101,373          | 1,162                              |
| \$9,000 to \$10,000.....              | 109                             | 1,015,580        | 9,264                              | 39                 | 369,137          | 3,963                              | 11                     | 104,025          | 1,176                              |
| \$10,000 to \$15,000.....             | 335                             | 4,076,676        | 36,758                             | 99                 | 1,164,124        | 14,215                             | 19                     | 222,692          | 2,623                              |
| \$15,000 to \$20,000.....             | 209                             | 3,630,215        | 34,351                             | 38                 | 645,184          | 8,767                              | 12                     | 211,581          | 2,864                              |
| \$20,000 to \$25,000.....             | 145                             | 3,229,258        | 36,720                             | 10                 | 221,998          | 3,360                              | 1                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$25,000 to \$30,000.....             | 89                              | 2,364,913        | 31,410                             | 7                  | 191,029          | 3,506                              | 1                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$30,000 to \$40,000.....             | 137                             | 4,710,485        | 68,758                             | 8                  | 283,347          | 5,194                              | 4                      | 143,275          | 2,318                              |
| \$40,000 to \$50,000.....             | 77                              | 3,323,795        | 57,761                             | 3                  | 131,904          | 2,358                              | 1                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$50,000 to \$60,000.....             | 54                              | 2,836,614        | 52,992                             | 3                  | 157,276          | 2,854                              | 1                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$60,000 to \$70,000.....             | 48                              | 3,054,453        | 59,526                             | 2                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                  | .....            | .....                              |
| \$70,000 to \$80,000.....             | 34                              | 2,468,183        | 67,864                             | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                  | .....            | .....                              |
| \$80,000 to \$90,000.....             | 28                              | 2,266,928        | 63,655                             | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$90,000 to \$100,000.....            | 24                              | 1,926,840        | 53,862                             | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$100,000 to \$150,000..              | 60                              | 7,070,822        | 245,580                            | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | 1                      | ( <sup>2</sup> ) | ( <sup>2</sup> )                   |
| \$150,000 to \$200,000..              | 37                              | 6,222,186        | 259,501                            | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$200,000 to \$250,000..              | 13                              | 2,887,488        | 147,548                            | 1                  | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....                  | .....            | .....                              |
| \$250,000 to \$300,000..              | 12                              | 2,942,830        | 172,247                            | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$300,000 to \$400,000..              | 17                              | 5,072,140        | 302,217                            | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$400,000 to \$500,000..              | 9                               | 4,115,595        | 299,923                            | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$500,000 to \$1,000,000              | 8                               | 6,098,232        | 561,537                            | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$1,000,000 to \$1,500,000            | 1                               | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$1,500,000 to \$2,000,000            | 6                               | 10,497,449       | 1,149,077                          | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$2,000,000 to \$3,000,000            | .....                           | .....            | .....                              | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$3,000,000 to \$4,000,000            | .....                           | .....            | .....                              | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$4,000,000 to \$5,000,000            | 1                               | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| \$5,000,000 and over...               | 3                               | ( <sup>2</sup> ) | ( <sup>2</sup> )                   | .....              | .....            | .....                              | .....                  | .....            | .....                              |
| Classes grouped? <sup>2</sup> .....   | .....                           | 29,266,868       | 3,487,059                          | .....              | 524,984          | 19,826                             | .....                  | 265,720          | 7,569                              |
| Total.....                            | 2,554                           | 115,288,799      | 7,226,758                          | 1,311              | 9,356,499        | 92,601                             | 245                    | 1,963,705        | 22,420                             |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 6c.—PERSONAL INCOME TAX—OCCUPATIONS—DISTRIBUTION OF INCOMES BY CLASSES, FOR THE UNITED STATES—Con.

| Income class.                   | Theatrical businesses:<br>Owners, managers, etc. |             |                                    | All other business. |              |                                    | Business not stated. |             |                                    |
|---------------------------------|--|-------------|------------------------------------|---------------------|--------------|------------------------------------|----------------------|-------------|------------------------------------|
|                                 | Number of returns.                               | Net income. | Income tax, normal and additional. | Number of returns.  | Net income.  | Income tax, normal and additional. | Number of returns.   | Net income. | Income tax, normal and additional. |
| \$3,000 to \$4,000 1.....       | 130  | \$465,898   | .....                              | 3,175               | \$11,231,181 | .....                              | 1,913                | \$6,756,472 | .....                              |
| \$3,000 to \$4,000.....         | 29   | 100,084     | \$230                              | 337                 | 1,191,317    | \$3,608                            | 394                  | 1,391,456   | \$5,149                            |
| \$4,000 to \$5,000.....         | 106  | 472,516     | 893                                | 3,253               | 14,543,932   | 28,715                             | 1,805                | 8,067,954   | 20,127                             |
| \$5,000 to \$6,000.....         | 97   | 530,581     | 2,542                              | 2,489               | 13,708,608   | 60,196                             | 1,359                | 7,413,562   | 35,713                             |
| \$6,000 to \$7,000.....         | 62   | 400,926     | 2,451                              | 1,712               | 11,028,287   | 66,424                             | 1,039                | 6,707,699   | 43,221                             |
| \$7,000 to \$8,000.....         | 45   | 337,225     | 2,673                              | 1,179               | 8,825,283    | 62,072                             | 752                  | 5,609,487   | 41,865                             |
| \$8,000 to \$9,000.....         | 41   | 346,423     | 2,790                              | 905                 | 7,655,167    | 58,407                             | 592                  | 5,605,011   | 42,512                             |
| \$9,000 to \$10,000.....        | 33   | 311,479     | 2,488                              | 673                 | 6,338,198    | 55,518                             | 483                  | 4,580,471   | 40,828                             |
| \$10,000 to \$15,000.....       | 85   | 1,026,325   | 10,250                             | 1,917               | 23,236,287   | 223,577                            | 1,415                | 17,046,910  | 171,605                            |
| \$15,000 to \$20,000.....       | 50   | 860,105     | 8,883                              | 930                 | 15,884,528   | 172,288                            | 686                  | 11,645,962  | 128,740                            |
| \$20,000 to \$25,000.....       | 32   | 692,239     | 6,816                              | 513                 | 11,457,824   | 152,678                            | 432                  | 9,423,802   | 110,599                            |
| \$25,000 to \$30,000.....       | 23   | 639,357     | 7,988                              | 288                 | 7,701,171    | 107,942                            | 257                  | 6,760,870   | 92,930                             |
| \$30,000 to \$40,000.....       | 17   | 592,056     | 8,660                              | 399                 | 13,353,938   | 205,611                            | 363                  | 12,018,445  | 187,941                            |
| \$40,000 to \$50,000.....       | 23   | 957,279     | 14,134                             | 202                 | 8,674,245    | 149,812                            | 214                  | 8,927,361   | 156,644                            |
| \$50,000 to \$60,000.....       | 5  | 280,172     | 4,671                              | 140                 | 7,242,447    | 146,066                            | 145                  | 7,508,041   | 146,839                            |
| \$60,000 to \$70,000.....       | 8  | 503,174     | 9,854                              | 96                  | 6,021,820    | 138,813                            | 111                  | 6,572,267   | 151,293                            |
| \$70,000 to \$80,000.....       | 4  | 223,167     | 3,710                              | 87                  | 6,231,796    | 151,561                            | 64                   | 4,445,922   | 109,988                            |
| \$80,000 to \$90,000.....       | 2  | (2)         | (2)                                | 50                  | 4,035,066    | 115,826                            | 54                   | 4,336,310   | 113,113                            |
| \$90,000 to \$100,000.....      | 2  | (2)         | (2)                                | 36                  | 3,204,170    | 87,978                             | 45                   | 3,832,007   | 115,843                            |
| \$100,000 to \$150,000.....     | 6  | 693,493     | 22,748                             | 102                 | 11,688,906   | 414,362                            | 141                  | 15,495,832  | 559,856                            |
| \$150,000 to \$200,000.....     | 5  | 750,603     | 35,910                             | 52                  | 8,627,596    | 380,595                            | 76                   | 11,904,739  | 517,187                            |
| \$200,000 to \$250,000.....     | 1  | (2)         | (2)                                | 27                  | 5,960,742    | 301,455                            | 41                   | 8,127,620   | 431,866                            |
| \$250,000 to \$300,000.....     | 3  | 831,204     | 50,823                             | 14                  | 3,453,600    | 182,530                            | 23                   | 5,709,963   | 312,657                            |
| \$300,000 to \$400,000.....     | 2  | (2)         | (2)                                | 13                  | 4,366,887    | 281,363                            | 26                   | 8,090,293   | 522,612                            |
| \$400,000 to \$500,000.....     | .....  | .....       | .....                              | 3                   | (2)          | (2)                                | 19                   | 7,741,083   | 570,008                            |
| \$500,000 to \$1,000,000.....   | .....  | .....       | .....                              | 12                  | 7,506,953    | 677,424                            | 21                   | 11,849,768  | 990,834                            |
| \$1,000,000 to \$1,500,000..... | .....  | .....       | .....                              | 3                   | (2)          | (2)                                | 5                    | 4,571,287   | 436,682                            |
| \$1,500,000 to \$2,000,000..... | .....  | .....       | .....                              | .....               | .....        | .....                              | .....                | .....       | .....                              |
| \$2,000,000 to \$3,000,000..... | .....  | .....       | .....                              | .....               | .....        | .....                              | 1                    | (2)         | (2)                                |
| \$3,000,000 to \$4,000,000..... | .....  | .....       | .....                              | 1                   | (2)          | (2)                                | 1                    | (2)         | (2)                                |
| \$4,000,000 to \$5,000,000..... | .....  | .....       | .....                              | .....               | .....        | .....                              | .....                | .....       | .....                              |
| \$5,000,000 and over.....       | .....  | .....       | .....                              | .....               | .....        | .....                              | 1                    | (2)         | (2)                                |
| Classes grouped 2.....          | 1,390,808  | 76,189      | .....                              | 7,380,338           | 755,841      | .....                              | 6,063,232            | 481,778     | .....                              |
| Total.....                      | 811  | 12,405,124  | 268,703                            | 18,605              | 230,550,387  | 4,980,662                          | 12,478               | 217,603,826 | 6,546,230                          |

<sup>1</sup> Nontaxable; specific exemption and dividends exceed net income.

<sup>2</sup> Classes grouped to conceal the net income and identity of the taxpayer where only one or two returns appear under a distribution.

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALABAMA.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Agriculture and animal husbandry:                                     |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 1                  | Farming.....  | 26                                      | 6                       | \$35,979      | \$17,773          | \$18,206                            | \$366       | 20                      | \$153,403     | \$215,712         | \$62,309  |
| 2                  | Florists and fruit growers.....                                       | 14                                      | 5                       | 190,926       | 170,720           | 20,206                              | 403         | 9                       | 34,178        | 51,458            | 17,280    |
| 3                  | Stock raising.....  | 4                                       | 2                       | 1,377         | 1,120             | 257                                 | 5           | 2                       | 139           | 20,494            | 20,355    |
| 4                  | Forest and lumber not provided for elsewhere.....                     | 8                                       | 5                       | 415,891       | 171,394           | 244,497                             | 4,945       |                         |               |                   |           |
|                    | Total, agriculture and animal husbandry.....                          | 52                                      | 18                      | 644,173       | 361,007           | 283,166                             | 5,719       | 34                      | 189,336       | 293,911           | 1,045,575 |
|                    | Extraction of minerals:   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 5                  | Coal mines.....   | 81                                      | 51                      | 29,953,121    | 11,336,636        | 18,616,485                          | 372,319     | 30                      | 3,966,220     | 4,421,281         | 455,061   |
| 6                  | Copper mines.....   | 1                                       |                         |               |                   |                                     |             | 1                       | 467           | 1,455             | 1,018     |
| 7                  | Gold and silver and precious metals.....                              | 1                                       | 2                       | 812,616       | 512,639           | 300,007                             | 6,000       | 5                       | 19,328        | 71,599            | 52,271    |
| 8                  | Iron mines.....   | 1                                       | 1                       | 38,337        | 24,480            | 13,857                              | 277         |                         |               |                   |           |
| 9                  | Lead and zinc mines.....  | 1                                       | 1                       | 74,303        | 50,142            | 24,161                              | 484         | 4                       | 488,922       | 615,357           | 126,435   |
| 10                 | Quarries.....   | 6                                       | 2                       | 14,800        | 14,800            | 6                                   | 1           | 6                       | 46,188        | 103,580           | 57,392    |
| 11                 | Oil, gas, and salt wells.....   | 7                                       | 1                       | 47,082        | 38,502            | 8,580                               | 172         | 3                       | 21,096        | 21,451            | 355       |
| 12                 | All other.....  | 5                                       | 2                       |               |                   |                                     |             |                         |               |                   |           |
|                    | Total, extraction of minerals.....                                    | 108                                     | 59                      | 30,940,349    | 11,977,253        | 18,963,096                          | 379,253     | 49                      | 4,542,221     | 5,234,753         | 692,532   |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Food and kindred products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 13                 | Butter, cheese, and milk.....   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 3                                       | 2                       | 58,539        | 47,748            | 10,791                              | 216         | 1                       | 7,358         | 12,536            | 5,198     |
| 15                 | Oleomargarine.....  | 1                                       | 1                       | 264,456       | 212,563           | 51,893                              | 1,043       | 1                       | 7,533         | 12,158            | 4,625     |
| 16                 | Slaughtering and meat packing, and meat products.....                 | 7                                       | 4                       | 49,132        | 47,162            | 1,970                               | 3           | 3                       | 75,330        | 83,674            | 8,144     |
| 17                 | Bread and bakery products.....  | 3                                       | 2                       | 29,254        | 26,197            | 3,057                               | 61          | 1                       | 20,889        | 22,495            | 1,606     |
| 18                 | Coffee and spices.....  | 1                                       | 1                       | 90,155        | 70,048            | 20,107                              | 402         |                         |               |                   |           |
| 19                 | Flour mills and gristmills.....                                       | 6                                       | 3                       |               |                   |                                     |             | 3                       | 18,815        | 29,641            | 10,826    |
| 20                 | Sugar refining (not including beet-sugar) and molasses.....           | 6                                       | 3                       | 179,469       | 116,944           | 62,525                              | 1,250       | 3                       | 1,710         | 8,724             | 7,014     |



|    |   |     |    |            |            |           |         |    |           |           |         |
|----|---|-----|----|------------|------------|-----------|---------|----|-----------|-----------|---------|
| 21 | Bee sugar.....  | 16  | 7  | 203,327    | 196,120    | 7,207     | 144     | 9  | 258,639   | 273,241   | 14,002  |
| 22 | Confectionery and ice cream.....  | 5   | 4  | 223,672    | 196,134    | 27,538    | 550     | 1  | 1,876     | 6,234     | 4,358   |
| 23 | Food preparations, all other.....   | 48  | 26 | 1,098,004  | 912,916    | 185,088   | 3,706   | 22 | 392,350   | 448,723   | 56,373  |
|    | Total, food and kindred products.....   |     |    |            |            |           |         |    |           |           |         |
|    | Textiles and their products—  |     |    |            |            |           |         |    |           |           |         |
| 24 | Carpets and rugs.....   | 2   | 2  | 106,318    | 97,654     | 8,664     | 174     |    |           |           |         |
| 25 | Cordage and twine.....  | 36  | 29 | 9,587,736  | 7,228,440  | 2,359,296 | 45,810  | 7  | 1,486,372 | 1,541,223 | 54,851  |
| 26 | Cotton goods.....   | 4   | 4  | 709,959    | 642,942    | 67,017    | 1,340   |    |           |           |         |
| 27 | Hats and caps.....  | 4   | 4  | 709,959    | 642,942    | 67,017    | 1,340   |    |           |           |         |
| 28 | Hosiery and knit goods.....   | 4   | 4  | 709,959    | 642,942    | 67,017    | 1,340   |    |           |           |         |
| 29 | Silk and silk goods.....  | 4   | 3  | 81,098     | 42,208     | 38,890    | 778     | 1  | 4,755     | 10,780    | 6,025   |
| 30 | Woolen and worsted goods.....   | 4   | 3  | 81,098     | 42,208     | 38,890    | 778     | 1  | 4,755     | 10,780    | 6,025   |
| 31 | Men's clothing.....   | 5   | 3  | 788,597    | 634,030    | 154,567   | 3,091   |    |           |           |         |
| 32 | Women's clothing.....   | 5   | 3  | 788,597    | 634,030    | 154,567   | 3,091   |    |           |           |         |
| 33 | Men's and women's other furnishings.....  | 5   | 3  | 788,597    | 634,030    | 154,567   | 3,091   |    |           |           |         |
| 34 | All other.....  | 5   | 3  | 788,597    | 634,030    | 154,567   | 3,091   |    |           |           |         |
|    | Total, textiles and their products.....   | 51  | 43 | 11,273,708 | 8,045,274  | 2,628,434 | 51,193  | 8  | 1,491,127 | 1,552,003 | 60,876  |
|    | Iron and steel products—  |     |    |            |            |           |         |    |           |           |         |
| 35 | Blast furnaces, steelworks, and rolling mills.....  | 20  | 15 | 16,291,750 | 9,388,162  | 6,813,588 | 136,271 | 5  | 77,262    | 436,668   | 359,406 |
| 36 | Foundry and machine shops.....  | 48  | 40 | 9,355,497  | 7,376,906  | 1,978,591 | 38,807  | 8  | 131,022   | 154,186   | 23,164  |
|    | Total, iron and steel products.....   | 68  | 55 | 25,557,247 | 16,765,068 | 8,792,179 | 175,078 | 13 | 208,284   | 590,854   | 382,570 |
|    | Lumber and its manufactures—  |     |    |            |            |           |         |    |           |           |         |
| 37 | Saw mills and planing mills.....  | 11  | 66 | 10,562,495 | 9,275,568  | 1,286,927 | 23,475  | 45 | 3,272,020 | 3,608,928 | 336,908 |
| 38 | Furniture and fixtures.....   | 4   | 2  | 77,876     | 73,702     | 4,174     | 84      | 2  | 4,147     | 7,995     | 3,848   |
| 39 | All other woodworking establishments.....   | 40  | 30 | 1,114,225  | 941,774    | 172,451   | 3,448   | 10 | 146,619   | 169,334   | 22,715  |
|    | Total, lumber and its manufactures.....   | 155 | 98 | 11,754,596 | 10,291,044 | 1,463,552 | 27,007  | 57 | 3,423,386 | 3,786,257 | 362,871 |
|    | Leather and finished products—  |     |    |            |            |           |         |    |           |           |         |
| 40 | Leather, tanned, curried, and finished.....   | 1   | 1  | 11,366     | 9,614      | 1,752     | 35      |    |           |           |         |
| 41 | Boots and shoes.....  | 2   | 1  | 38,293     | 33,219     | 5,074     | 101     | 1  | 2,412     | 4,032     | 1,620   |
| 42 | All other.....  | 3   | 2  | 49,639     | 42,833     | 6,806     | 136     | 1  | 2,412     | 4,032     | 1,620   |
|    | Total, leather and finished products.....   | 3   | 2  | 49,639     | 42,833     | 6,806     | 136     | 1  | 2,412     | 4,032     | 1,620   |
|    | Paper and printing—   |     |    |            |            |           |         |    |           |           |         |
| 43 | Paper and wood pulp.....  | 55  | 40 | 2,008,701  | 1,822,944  | 245,757   | 4,533   | 15 | 864,750   | 916,714   | 51,964  |
| 44 | Manufactures of paper.....  | 55  | 40 | 2,008,701  | 1,822,944  | 245,757   | 4,533   | 15 | 864,750   | 916,714   | 51,964  |
| 45 | Printing and publishing.....  | 2   | 2  | 26,209     | 25,702     | 507       | 11      |    |           |           |         |
| 46 | Industries relating to printing and publishing (en-<br>graving, stereotyping and electrotyping, type<br>foundry, etc.)..... | 2   | 2  | 26,209     | 25,702     | 507       | 11      |    |           |           |         |
|    | Total, paper and printing.....  | 57  | 42 | 2,094,910  | 1,848,646  | 246,264   | 4,544   | 15 | 864,750   | 916,714   | 51,964  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## ALABAMA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |             |             |                                     |               |                   |           |
| 47                 | Liquors and beverages—                             |   |                         |               |                   |             |             |                                     |               |                   |           |
| 48                 | Distilled.....                                     | 2                                       |                         |               |                   |             |             |                                     | \$1,210       | \$1,289           | \$79      |
| 49                 | Malted.....  | 1                                       |                         |               |                   |             |             |                                     | 152           | 185               | 33        |
|                    | All other.....                                     | 30                                      | 19                      | \$680,665     | \$476,369         | \$204,296   | \$4,085     |                                     | 36,854        | 41,539            | 4,685     |
|                    | Total, liquors and beverages.....                  | 33                                      | 19                      | 680,665       | 476,369           | 204,296     | 4,085       |                                     | 38,216        | 43,013            | 4,797     |
|                    | Chemicals and allied products—                     |   |                         |               |                   |             |             |                                     |               |                   |           |
| 50                 | Chemicals.....                                     | 6                                       | 3                       | 166,974       | 105,498           | 61,476      | 1,230       |                                     | 49,125        | 51,456            | 2,331     |
| 51                 | Fertilizers.....                                   | 30                                      | 18                      | 928,285       | 721,469           | 206,916     | 4,025       |                                     | 91,248        | 158,571           | 67,323    |
| 52                 | Gas, illuminating and heating.....                 | 3                                       | 2                       | 1,700         | 1,381             | 319         |             |                                     | 29,645        | 31,803            | 2,158     |
| 53                 | Oils, and oil products.....                        | 46                                      | 26                      | 3,141,910     | 2,879,720         | 262,190     | 5,038       |                                     | 388,665       | 442,528           | 53,863    |
| 54                 | Paints and varnishes.....                          | 4                                       | 3                       | 238,598       | 196,229           | 43,369      |             |                                     | 1,200         | 1,400             | 200       |
| 55                 | Patent medicines.....                              | 3                                       | 1                       | 22,427        | 19,648            | 2,779       | 56          |                                     | 5,310         | 6,538             | 1,228     |
| 56                 | Petroleum, refined.....                            |   |                         |               |                   |             |             |                                     |               |                   |           |
| 57                 | Soap.....  | 23                                      | 14                      | 753,935       | 491,840           | 262,095     | 5,233       |                                     | 173,785       | 2,840,537         | 2,666,812 |
| 58                 | All other.....                                     |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Total, chemicals and allied products.....          | 115                                     | 67                      | 5,253,929     | 4,414,785         | 839,144     | 16,455      |                                     | 738,978       | 3,532,893         | 2,793,915 |
|                    | Stone, clay, and glass products—                   |   |                         |               |                   |             |             |                                     |               |                   |           |
| 59                 | Stone—   |   |                         |               |                   |             |             |                                     |               |                   |           |
| 60                 | Cement.....  | 6                                       | 5                       | 1,604,767     | 1,361,976         | 242,791     | 4,857       |                                     | 55,072        | 56,487            | 1,415     |
|                    | Marble and stone work.....                         | 7                                       | 4                       | 253,945       | 224,882           | 29,063      | 582         |                                     | 78,446        | 80,070            | 1,624     |
|                    | Clay—  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 61                 | Brick and tile.....                                | 15                                      | 7                       | 232,644       | 198,831           | 33,813      | 618         |                                     | 260,145       | 273,243           | 13,098    |
| 62                 | Pottery, terra cotta, fire clay, etc.....          | 4                                       | 2                       | 73,715        | 15,800            | 57,925      | 1,156       |                                     | 62,875        | 103,517           | 40,672    |
| 63                 | All other.....                                     | 1                                       |                         |               |                   |             |             |                                     | 7,566         | 11,489            | 3,923     |
| 64                 | Glass and glass products.....                      |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Total, stone, clay, and glass products.....        | 33                                      | 18                      | 2,165,071     | 1,801,579         | 363,492     | 7,213       |                                     | 464,104       | 524,836           | 60,732    |









|   | 1 |   |   | 2      |        |        | 1   |        |        | 2      |       |   | 32 |
|---|---|---|---|--------|--------|--------|-----|--------|--------|--------|-------|---|----|
|   | 1 | 2 | 3 | 1      | 2      | 3      | 1   | 2      | 3      | 1      | 2     | 3 |    |
| Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Total, paper and printing.....  |   |   |   | 92,011 | 82,635 | 9,376  | 188 | 25,729 | 12,961 | 27,287 | 1,558 |   |    |
| Liquors and beverages—  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Distilled.....  | 1 |   |   | 67,036 | 49,398 | 17,638 | 353 |        |        |        |       |   |    |
| Malted.....   | 1 | 1 |   | 11,914 | 8,923  | 2,991  | 60  |        |        |        |       |   |    |
| All other.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Total, liquors and beverages.....   | 2 | 2 |   | 78,950 | 58,321 | 20,629 | 413 |        |        |        |       |   |    |
| Chemicals and allied products—  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Chemicals.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Fertilizers.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Gas, illuminating and heating.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Oils and oil products.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Paints and varnishes.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Patent medicines.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Petroleum, refined.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Soap.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| All other.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Total, chemicals and allied products.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Stone, clay, and glass products—  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Stone—  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Cement.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Marble and stone work.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Clay—   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Brick and tile.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Pottery terra cotta, fire clay, etc.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| All other.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Glass and glass products.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Total, stone, clay, and glass products.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Metals and metal products other than iron and steel—  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Smelters.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Manufactures.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Automobiles, motorcycles, and bicycles.....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Carrriages and wagons.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Cars (steam railroad, street cars, etc.).....   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| All other.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Total, metal and metal products other than iron and steel.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Miscellaneous industries—   |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Tobacco.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |
| Agricultural implements.....  |   |   |   |        |        |        |     |        |        |        |       |   |    |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ALASKA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |  |
|--------------------|---|---|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|--|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |  |
|                    | Manufacturing and mechanical industries—Continued.  |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Miscellaneous industries—Continued.   |   |               |                   |             |             |                                     |               |                   |          |  |
| 73                 | Electrical machinery.....   |   |               |                   |             |             |                                     |               |                   |          |  |
| 74                 | Musical instruments, pianos, organs, etc.....   |   |               |                   |             |             |                                     |               |                   |          |  |
| 75                 | Rubber goods.....   |   |               |                   |             |             |                                     |               |                   |          |  |
| 76                 | Fur goods.....  |   |               |                   |             |             |                                     |               |                   |          |  |
| 77                 | Shipbuilding.....   |   |               |                   |             |             |                                     |               |                   |          |  |
| 78                 | Building construction.....  |   |               |                   |             |             |                                     |               |                   |          |  |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... |   |               |                   |             |             |                                     |               |                   |          |  |
| 80                 | Engineering.....  | 3                                       | \$76,956      | \$60,444          | \$16,512    | \$530       | 1                                   | \$3,000       | \$3,000           |          |  |
| 81                 | All other.....  | 3                                       | 76,956        | 60,444            | 16,512      | 330         | 1                                   | 3,000         | 3,000             |          |  |
|                    | Total, miscellaneous industries.....  | 26                                      | 898,409       | 708,702           | 189,707     | 3,784       | 7                                   | \$88,921      | 100,449           | 11,528   |  |
|                    | Grand total, manufacturing and mechanical industries.....                                   | 7                                       | 153,741       | 112,811           | 40,930      | 819         | 1                                   | 462           | 555               | 93       |  |
| 82                 | Public utilities:   | 1                                       | 1,965         | 1,965             | 1,965       | 39          |                                     |               |                   |          |  |
| 83                 | Electric and gas lighting and power companies.....  | 1                                       | 1,965         | 1,965             | 1,965       | 39          |                                     |               |                   |          |  |
| 84                 | Railroads, steam.....   | 1                                       |               |                   |             |             |                                     |               |                   |          |  |
| 85                 | Railways, electric, city and suburban.....  | 1                                       |               |                   |             |             |                                     |               |                   |          |  |
| 86                 | Steamship transportation companies.....   | 2                                       | 28,391        | 16,715            | 11,676      | 234         | 1                                   | 24,779        | 26,407            | 1,628    |  |
| 87                 | Waterworks.....   | 2                                       |               |                   |             |             |                                     |               |                   |          |  |
| 88                 | Express companies.....  | 3                                       | 54,758        | 34,040            | 20,718      | 414         | 1                                   | 18,530        | 20,909            | 2,379    |  |
| 89                 | Telephone, telegraph, and radio companies.....  | 7                                       | 125,770       | 90,676            | 35,094      | 702         | 4                                   | 49,377        | 55,108            | 5,731    |  |
|                    | Total, public utilities.....  | 21                                      | 364,625       | 254,242           | 110,383     | 2,208       | 7                                   | 93,148        | 102,979           | 9,831    |  |









TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## ARIZONA—Continued.

| Classification No. | INDUSTRIES.   | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|---|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |   |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
|                    | <b>Manufacturing and mechanical industries—Continued.</b>   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Chemicals and allied products—Continued.                    |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 52                 | Gas, illuminating and heating                               | 2                                       | 1                                | \$22,821      | \$14,225          | \$8,596     | \$172                               | 1                       | \$15,051      | \$26,614          | \$11,563 |  |
| 53                 | Oils, and oil products                                      |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 54                 | Paints and varnishes  | 1                                       |                                  |               |                   |             |                                     | 1                       | 400           | 1,437             | 1,037    |  |
| 55                 | Patent medicines  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 56                 | Petroleum, refined  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 57                 | Soap  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 58                 | All other   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, chemicals and allied products                        | 3                                       | 1                                | 22,821        | 14,225            | 8,596       | 172                                 | 2                       | 15,451        | 28,051            | 12,000   |  |
|                    | <b>Stone, clay, and glass products—</b>                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Stone—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 59                 | Cement  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 60                 | Marble and stone work                                       |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Clay—   | 2                                       |                                  |               |                   |             |                                     | 2                       | 75,277        | 88,108            | 12,891   |  |
| 61                 | Brick and tile  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 62                 | Pottery, terra cotta, fire clay, etc.                       | 1                                       | 1                                | 53,021        | 26,245            | 26,776      | 536                                 |                         |               |                   |          |  |
| 63                 | All other   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 64                 | Glass and glass products                                    |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, stone, clay, and glass products                      | 3                                       | 1                                | 53,021        | 26,245            | 26,776      | 536                                 | 2                       | 75,277        | 88,108            | 12,891   |  |
|                    | <b>Metals and metal products other than iron and steel—</b> |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 65                 | Smelters  | 2                                       | 1                                | 3,698,590     | 3,040,464         | 658,126     | 13,163                              | 1                       | 22,202        | 29,336            | 7,134    |  |
| 66                 | Manufactures  | 1                                       |                                  |               |                   |             |                                     | 1                       | 9,336         | 27,818            | 18,482   |  |
| 67                 | Automobiles, motorcycles, and bicycles                      |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 68                 | Carriages and wagons  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 69                 | Cars (steam railroad, street cars, etc.)                    |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 70                 | All other   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, metals and metal products other than iron and steel  | 3                                       | 1                                | 3,698,590     | 3,040,464         | 658,126     | 13,163                              | 2                       | 31,538        | 57,154            | 25,616   |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARIZONA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |            |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.   |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |            |
| 99                 | Department stores.....  | 1                                       | 1                       | \$69,585      | \$34,805          | \$34,690    | \$694       |                                     |               |                   |            |
| 100                | Wholesale jobbers.....  | 14                                      | 14                      | 1,012,491     | 659,489           | 353,002     | 6,346       |                                     |               |                   |            |
| 101                | Real estate.....  | 32                                      | 17                      | 599,338       | 368,409           | 200,929     | 4,019       |                                     |               |                   |            |
| 102                | Amusement companies.....  | 5                                       | 1                       | 25,996        | 24,373            | 1,623       | 12          |                                     | \$136,270     | \$255,207         | \$118,937  |
| 103                | Hotels and restaurants.....   | 8                                       | 5                       | 412,603       | 367,590           | 45,013      | 889         |                                     | 51,640        | 55,181            | 3,541      |
|                    | Total, merchandising companies.....   | 60                                      | 38                      | 2,090,013     | 1,454,756         | 635,257     | 11,970      | 22                                  | 237,300       | 385,447           | 148,147    |
| 104                | All other corporations of every description not elsewhere provided for..... | 365                                     | 259                     | 6,928,455     | 4,850,151         | 2,078,304   | 42,292      | 106                                 | 1,053,729     | 1,377,099         | 323,370    |
| 105                | Corporations—inactive.....  | 391                                     |                         |               |                   |             |             | 391                                 | 1,242         | 140,102           | 138,860    |
|                    | Total, miscellaneous companies.....   | 756                                     | 259                     | 6,928,455     | 4,850,151         | 2,078,304   | 42,292      | 497                                 | 1,054,971     | 1,517,201         | 462,230    |
|                    | Grand total for the State of Arizona.....                                   | 1,390                                   | 540                     | 81,581,266    | 50,657,007        | 30,924,259  | 619,181     | 850                                 | 11,072,645    | 22,481,702        | 11,409,057 |
| <b>ARKANSAS.</b>   |   |   |                         |               |                   |             |             |                                     |               |                   |            |
|                    | Agriculture and animal husbandry:   |   |                         |               |                   |             |             |                                     |               |                   |            |
| 1                  | Farming.....  | 24                                      | 14                      | \$400,089     | \$232,283         | \$107,806   | \$3,268     | 10                                  | \$74,160      | \$121,831         | \$47,671   |
| 2                  | Florists and fruit growers.....   | 13                                      | 2                       | 119,470       | 103,082           | 16,388      | 328         | 11                                  | 10,442        | 18,342            | 7,900      |
| 3                  | Stock raising.....  | 3                                       | 2                       | 8,876         | 7,518             | 1,358       | 27          | 1                                   | 5,360         | 5,360             |            |
| 4                  | Forest and lumber not provided for elsewhere.....                           | 12                                      | 3                       | 88,300        | 66,687            | 21,613      | 442         | 9                                   | 422,834       | 494,031           | 71,197     |
|                    | Total, agriculture and animal husbandry.....                                | 52                                      | 21                      | 616,735       | 409,570           | 207,165     | 4,065       | 31                                  | 507,436       | 639,564           | 132,128    |









TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ARKANSAS—Continued.

| Classification No.                    | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                  |                   |                  |               |                         | CORPORATIONS SHOWING NO NET INCOME. |                   |                |  |
|---------------------------------------|--|---|------------------|-------------------|------------------|---------------|-------------------------|-------------------------------------|-------------------|----------------|--|
|                                       |  | Total number of corporations reporting. | Gross income.    | Total deductions. | Net income.      | Normal tax.   | Number of corporations. | Gross income.                       | Total deductions. | Deficit.       |  |
| <b>Public utilities:</b>              |  |   |                  |                   |                  |               |                         |                                     |                   |                |  |
| 82                                    | Electric and gas lighting and power companies.....     | 34                                      | \$1,388,554      | \$1,164,831       | \$223,723        | \$4,194       | 12                      | \$111,442                           | \$131,062         | \$19,620       |  |
| 83                                    | Railroads, steam.....                                  | 45                                      | 5,646,644        | 4,954,463         | 692,181          | 11,514        | 26                      | 2,109,694                           | 2,629,684         | 519,690        |  |
| 84                                    | Railways, electric, city, and suburban.....            | 11                                      | 1,781,928        | 1,626,639         | 155,289          | 3,087         | 7                       | 1,083,024                           | 1,123,452         | 70,428         |  |
| 85                                    | Seamanship transportation companies.....               | 6                                       | 11,611           | 10,940            | 671              | 13            | 5                       | 44,923                              | 56,639            | 11,716         |  |
| 86                                    | Waterworks.....  | 7                                       | 240,467          | 204,664           | 35,803           | 716           | 1                       | 19                                  | 3,614             | 3,595          |  |
| 87                                    | Express companies.....                                 | 3                                       | 55,976           | 51,623            | 4,353            | 87            | 4                       | 9,422                               | 13,205            | 3,783          |  |
| 88                                    | Telephone, telegraph, and radio companies.....         | 33                                      | 223,994          | 189,517           | 34,477           | 686           | 7                       | 13,577                              | 18,168            | 4,591          |  |
| 89                                    | All other.....   | 29                                      | 383,504          | 298,584           | 84,920           | 1,451         | 4                       | 506,556                             | 598,558           | 92,002         |  |
|                                       | <b>Total, public utilities.....</b>                    | <b>168</b>                              | <b>9,732,678</b> | <b>8,501,261</b>  | <b>1,231,417</b> | <b>21,748</b> | <b>62</b>               | <b>3,342,401</b>                    | <b>3,975,824</b>  | <b>633,423</b> |  |
| <b>Banks and insurance companies:</b> |  |   |                  |                   |                  |               |                         |                                     |                   |                |  |
| <b>Banks—</b>                         |  |   |                  |                   |                  |               |                         |                                     |                   |                |  |
| 90                                    | National banks.....                                    | 67                                      | 1,973,915        | 1,280,538         | 693,377          | 13,839        | 4                       | 305,123                             | 317,490           | 12,367         |  |
| 91                                    | Savings banks and State banks.....                     | 378                                     | 4,370,881        | 2,724,004         | 1,646,877        | 33,686        | 30                      | 168,768                             | 232,612           | 63,844         |  |
| 92                                    | Trust companies.....                                   | 27                                      | 903,686          | 850,143           | 53,543           | 6,471         | 3                       | 32,665                              | 48,456            | 15,791         |  |
|                                       | <b>Total, banks.....</b>                               | <b>472</b>                              | <b>7,248,482</b> | <b>4,854,685</b>  | <b>2,663,797</b> | <b>53,996</b> | <b>37</b>               | <b>506,556</b>                      | <b>598,558</b>    | <b>92,002</b>  |  |
| <b>Insurance companies—</b>           |  |   |                  |                   |                  |               |                         |                                     |                   |                |  |
| 93                                    | Life.....  | 8                                       | 75,335           | 61,800            | 13,535           | 270           | 6                       | 730,540                             | 756,080           | 25,540         |  |
| 94                                    | Fire and marine (stock).....                           | 1                                       | 241,610          | 150,692           | 90,918           | 1,818         | .....                   | .....                               | .....             | .....          |  |
| 95                                    | Fire and marine (mutual).....                          | .....                                   | .....            | .....             | .....            | .....         | .....                   | .....                               | .....             | .....          |  |
| 96                                    | Casualty.....  | 26                                      | 91,528           | 65,325            | 26,203           | 586           | 6                       | 8,476                               | 8,835             | 359            |  |
| 97                                    | Fidelity.....  | .....                                   | .....            | .....             | .....            | .....         | .....                   | .....                               | .....             | .....          |  |
| 98                                    | All other.....   | .....                                   | .....            | .....             | .....            | .....         | .....                   | .....                               | .....             | .....          |  |
|                                       | <b>Total, insurance companies.....</b>                 | <b>35</b>                               | <b>408,473</b>   | <b>277,817</b>    | <b>130,656</b>   | <b>2,624</b>  | <b>12</b>               | <b>739,016</b>                      | <b>764,915</b>    | <b>25,899</b>  |  |
|                                       | <b>Grand total, banks and insurance companies.....</b> | <b>507</b>                              | <b>7,656,955</b> | <b>4,862,502</b>  | <b>2,794,453</b> | <b>56,620</b> | <b>49</b>               | <b>1,245,572</b>                    | <b>1,363,473</b>  | <b>117,901</b> |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## CALIFORNIA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             |                         | CORPORATIONS SHOWING NO NET INCOME. |                   |           |                         |               |                   |          |
|--------------------|---|---|---------------|-------------------|-------------|-------------|-------------------------|-------------------------------------|-------------------|-----------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations. | Gross income.                       | Total deductions. | Deficit.  | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    |   |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
| 20                 | Manufacturing and mechanical industries—Continued.          |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
| 21                 | Food and kindred products—Continued.                        |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
| 22                 | Sugar refining (not including beet sugar) and molasses..... | 9                                       | \$15,837,652  | \$9,436,161       | \$6,401,491 | \$128,031   | 2                       | \$37,305                            | \$48,233          | \$10,928  |                         |               |                   |          |
| 23                 | Beet sugar.....   | 5                                       | 8,682,786     | 2,892,119         | 5,790,667   | 112,211     |                         |                                     |                   |           |                         |               |                   |          |
|                    | Confectionery and ice cream.....                            | 44                                      | 2,617,533     | 2,388,281         | 229,252     | 4,586       | 18                      | 887,629                             | 1,004,646         | 117,017   |                         |               |                   |          |
|                    | Food preparations, all other.....                           | 60                                      | 3,484,421     | 2,488,337         | 996,084     | 19,922      | 23                      | 442,913                             | 505,393           | 62,480    |                         |               |                   |          |
|                    | Total, food and kindred products.....                       | 444                                     | 55,555,845    | 46,723,849        | 22,859,999  | 443,855     | 141                     | 5,783,976                           | 6,431,414         | 647,438   |                         |               |                   |          |
| 24                 | Textiles and their products—                                |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
| 25                 | Carpets and rugs.....                                       | 1                                       | 636,616       | 253,810           | 382,806     | 7,656       |                         |                                     |                   |           |                         |               |                   |          |
| 26                 | Cordage and twine.....                                      | 6                                       | 950,216       | 717,792           | 232,424     | 4,635       | 2                       | 9,434                               | 12,770            | 3,336     |                         |               |                   |          |
| 27                 | Cotton goods.....   | 10                                      | 426,979       | 364,230           | 62,749      | 1,011       | 3                       | 89,063                              | 110,458           | 21,395    |                         |               |                   |          |
| 28                 | Hats and caps.....  | 8                                       | 614,766       | 519,760           | 95,006      | 1,901       | 1                       | 3,161                               | 8,239             | 5,078     |                         |               |                   |          |
| 29                 | Linery and knit goods.....                                  | 2                                       | 273,622       | 193,246           | 110,376     | 2,189       | 1                       |                                     | 4,010             | 4,010     |                         |               |                   |          |
| 30                 | Silk and silk goods.....                                    | 7                                       | 44,769        | 32,919            | 11,850      | 237         | 3                       | 156,666                             | 185,317           | 28,651    |                         |               |                   |          |
| 31                 | Wooden and worsted goods.....                               | 4                                       | 839,341       | 686,419           | 143,922     | 2,879       | 3                       | 294,006                             | 395,650           | 101,644   |                         |               |                   |          |
| 32                 | Men's clothing.....   | 14                                      | 337,960       | 285,293           | 52,667      | 1,039       | 6                       | 173,801                             | 220,996           | 47,195    |                         |               |                   |          |
| 33                 | Women's clothing.....                                       | 18                                      | 1,698,446     | 1,327,155         | 371,291     | 7,427       | 5                       | 115,386                             | 118,624           | 3,238     |                         |               |                   |          |
| 34                 | Men's and women's other furnishings.....                    | 27                                      | 2,121,157     | 1,318,009         | 803,148     | 16,014      | 6                       | 60,365                              | 127,973           | 67,608    |                         |               |                   |          |
|                    | All other.....  | 21                                      |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
|                    | Total, textiles and their products.....                     | 118                                     | 7,943,872     | 5,677,633         | 2,266,239   | 44,998      | 30                      | 1,001,882                           | 1,184,007         | 182,125   |                         |               |                   |          |
| 35                 | Iron and steel products—                                    |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
| 36                 | Blast furnaces, steelworks, and rolling mills.....          | 46                                      | 4,670,127     | 3,186,669         | 1,483,458   | 29,213      | 17                      | 604,132                             | 699,694           | 95,562    |                         |               |                   |          |
|                    | Foundry and machine shops.....                              | 250                                     | 25,597,553    | 19,325,541        | 6,272,012   | 125,158     | 96                      | 2,463,025                           | 3,113,114         | 650,089   |                         |               |                   |          |
|                    | Total iron and steel products.....                          | 296                                     | 30,267,680    | 22,512,210        | 7,755,470   | 154,371     | 113                     | 3,067,157                           | 3,812,808         | 745,651   |                         |               |                   |          |
| 37                 | Lumber and its manufactures—                                |   |               |                   |             |             |                         |                                     |                   |           |                         |               |                   |          |
|                    | Sawmills and planing mills.....                             | 157                                     | 10,847,917    | 9,155,568         | 1,692,349   | 33,787      | 80                      | 4,474,124                           | 5,715,099         | 1,240,975 |                         |               |                   |          |

|    |   |     |            |            |           |         |           |            |            |
|----|---|-----|------------|------------|-----------|---------|-----------|------------|------------|
| 38 | Furniture and fixtures.....   | 27  | 530,775    | 444,906    | 85,869    | 1,693   | 247,613   | 278,092    | 31,079     |
| 39 | All other wood working establishments.....  | 67  | 3,795,235  | 3,054,716  | 740,519   | 13,614  | 475,336   | 587,969    | 112,633    |
|    | Total, lumber and its manufactures.....   | 251 | 15,173,927 | 12,655,190 | 2,518,737 | 49,094  | 5,197,073 | 6,581,760  | 1,384,687  |
| 40 | Leather and finished products—  |     |            |            |           |         |           |            |            |
| 41 | Leather, tanned, curried, and finished.....   | 28  | 3,766,914  | 2,302,743  | 1,464,171 | 29,288  | 96,833    | 116,877    | 20,044     |
| 42 | Boots and shoes.....  | 10  | 8,022,432  | 594,289    | 208,143   | 4,164   | 76,148    | 78,988     | 2,840      |
|    | All other.....  | 22  | 906,320    | 626,794    | 279,526   | 5,591   | 53,493    | 60,754     | 7,261      |
|    | Total, leather and finished products.....   | 60  | 5,475,666  | 3,523,826  | 1,951,840 | 39,043  | 226,474   | 256,619    | 30,145     |
| 43 | Paper and printing—   |     |            |            |           |         |           |            |            |
| 44 | Paper and wood pulp.....  | 6   | 1,185,852  | 705,712    | 480,140   | 9,603   | 6         | 626        | 620        |
| 45 | Manufactures of paper.....  | 37  | 4,896,318  | 2,547,749  | 2,348,569 | 46,974  | 85,465    | 125,638    | 40,173     |
| 46 | Printing and publishing.....  | 289 | 18,159,314 | 15,891,256 | 2,268,058 | 43,959  | 2,928,659 | 3,150,690  | 222,031    |
|    | Industries relating to printing and publishing (en-<br>graving, stereotyping, and electrotyping, type<br>founding, etc.)..... | 26  | 781,884    | 689,487    | 92,397    | 1,847   | 150,430   | 161,540    | 11,110     |
|    | Total, paper and printing.....  | 358 | 25,023,368 | 19,834,204 | 5,189,164 | 102,383 | 3,164,560 | 3,438,494  | 273,934    |
| 47 | Liquors and beverages—  |     |            |            |           |         |           |            |            |
| 48 | Distilled.....  | 29  | 1,815,561  | 1,544,289  | 271,272   | 5,427   | 655,892   | 679,094    | 23,202     |
| 49 | Malted.....   | 37  | 7,948,118  | 7,301,715  | 646,403   | 13,357  | 1,359,892 | 1,476,372  | 116,480    |
|    | All other.....  | 73  | 3,014,560  | 2,370,892  | 643,578   | 12,121  | 579,955   | 645,602    | 65,647     |
|    | Total, liquors and beverages.....   | 139 | 12,778,239 | 11,216,986 | 1,561,253 | 30,905  | 2,595,739 | 2,801,068  | 205,329    |
| 50 | Chemicals and allied products—  |     |            |            |           |         |           |            |            |
| 51 | Chemicals.....  | 44  | 2,173,054  | 1,051,420  | 1,121,634 | 22,434  | 249,158   | 415,010    | 165,852    |
| 52 | Fertilizers.....  | 17  | 724,168    | 547,015    | 177,153   | 3,544   | 40,639    | 101,442    | 60,803     |
| 53 | Gas, illuminating and heating.....  | 11  | 845,819    | 643,074    | 202,745   | 4,066   | 5,692     | 11,735     | 6,073      |
| 54 | Oils, and oil products.....   | 69  | 1,758,498  | 1,232,040  | 526,458   | 10,920  | 1,111,679 | 1,279,227  | 167,518    |
| 55 | Paints and varnishes.....   | 30  | 2,341,045  | 1,639,663  | 701,382   | 14,124  | 45,608    | 56,640     | 11,040     |
| 56 | Patent medicines.....   | 14  | 1,003,762  | 655,303    | 348,459   | 6,970   | 21,468    | 30,021     | 8,553      |
| 57 | Petroleum, refined.....   | 27  | 13,700,924 | 10,025,317 | 3,675,607 | 73,512  | 3,394,250 | 41,017,670 | 40,623,420 |
| 58 | Soap.....   | 13  | 1,008,066  | 696,132    | 311,934   | 6,202   | 102,462   | 116,199    | 13,737     |
|    | All other.....  | 57  | 2,807,569  | 2,015,941  | 791,628   | 15,785  | 148,782   | 324,173    | 175,391    |
|    | Total, chemicals and allied products.....   | 282 | 26,362,905 | 18,505,905 | 7,857,000 | 157,547 | 5,119,706 | 46,352,123 | 41,232,417 |
| 59 | Stone, clay, and glass products—  |     |            |            |           |         |           |            |            |
| 60 | Stone—  |     |            |            |           |         |           |            |            |
|    | Cement.....   | 27  | 6,827,311  | 5,091,090  | 1,736,221 | 34,058  | 127,674   | 185,412    | 57,738     |
|    | Marble and stone work.....  | 26  | 359,884    | 330,630    | 29,254    | 583     | 285,747   | 406,876    | 121,129    |
| 61 | Clay—   |     |            |            |           |         |           |            |            |
|    | Brick and tile.....   | 50  | 1,952,252  | 1,713,036  | 239,216   | 4,785   | 363,329   | 511,931    | 148,602    |
| 62 | Pottery, terra cotta, fire clay, etc.....   | 10  | 1,397,883  | 1,238,516  | 158,867   | 3,177   | 26,412    | 47,880     | 21,238     |
| 63 | All other.....  | 5   | 160,956    | 148,492    | 12,464    | 250     | 111,910   | 114,787    | 2,847      |
| 64 | Glass and glass products.....   | 16  | 797,679    | 636,775    | 160,904   | 3,218   | 200,628   | 256,332    | 55,704     |
|    | Total, stone, clay, and glass products.....   | 134 | 11,495,465 | 9,158,539  | 2,336,926 | 46,071  | 1,115,960 | 1,523,218  | 407,258    |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## CALIFORNIA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |            |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.   |
| 65                 | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |             |             |                                     |               |                   |            |
|                    | Metals and metal products other than iron and steel—  |   |                         |               |                   |             |             |                                     |               |                   |            |
| 66                 | Smelters.....   | 12                                      | 3                       | \$3,891,934   | \$1,630,449       | \$2,261,485 | \$45,230    | 9                                   | \$150,191     | \$280,653         | \$130,462  |
| 67                 | Manufactures.....   | 80                                      | 46                      | 4,687,672     | 4,022,054         | 665,618     | 13,316      | 34                                  | 264,071       | 347,180           | 83,109     |
| 68                 | Automobiles, motorcycles, and bicycles.....   | 76                                      | 37                      | 3,084,592     | 2,235,053         | 799,509     | 15,938      | 39                                  | 594,616       | 655,638           | 194,022    |
| 69                 | Carriages and wagons.....   | 2                                       |                         |               |                   |             |             | 2                                   | 24,728        | 25,035            | 307        |
|                    | Cars (steam railroad, street cars, etc.).....   | 2                                       | 1                       | 32,637        | 31,722            | 915         | 18          | 1                                   | 23,967        | 36,047            | 12,080     |
| 70                 | All other.....  | 4                                       | 1                       | 249           | 222               | 27          | 1           | 3                                   | 153,670       | 231,282           | 47,612     |
|                    | Total, metals and metal products other than iron and steel.....                             | 176                                     | 88                      | 11,647,084    | 7,919,530         | 3,727,554   | 74,503      | 88                                  | 1,151,233     | 1,578,835         | 427,602    |
|                    | Miscellaneous industries—   |   |                         |               |                   |             |             |                                     |               |                   |            |
| 71                 | Tobacco.....  | 12                                      | 5                       | 684,191       | 572,301           | 91,890      | 1,837       | 7                                   | 119,353       | 130,378           | 11,025     |
| 72                 | Agricultural implements.....  | 6                                       | 5                       | 231,346       | 194,307           | 37,039      | 520         | 1                                   | 2,201         | 3,973             | 1,772      |
| 73                 | Electrical machinery.....   | 30                                      | 17                      | 275,065       | 223,349           | 51,746      | 1,015       | 13                                  | 72,884        | 131,753           | 58,869     |
| 74                 | Musical instruments, pianos, organs, etc.....   | 14                                      | 8                       | 1,352,297     | 1,162,324         | 219,973     | 4,400       | 6                                   | 129,522       | 196,369           | 66,847     |
| 75                 | Rubber goods.....   | 24                                      | 15                      | 719,828       | 618,190           | 101,638     | 2,035       | 9                                   | 1,138,128     | 1,235,268         | 97,140     |
| 76                 | Fur goods.....  | 4                                       | 3                       | 168,605       | 112,507           | 56,098      | 983         | 1                                   | 2,342         | 6,390             | 4,048      |
| 77                 | Shipbuilding.....   | 14                                      | 11                      | 3,148,545     | 1,037,877         | 2,110,668   | 42,213      | 3                                   | 693,088       | 868,379           | 175,341    |
| 78                 | Building construction.....  | 89                                      | 45                      | 3,322,590     | 2,994,044         | 328,546     | 6,578       | 44                                  | 1,378,819     | 1,483,920         | 107,101    |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 150                                     | 69                      | 6,552,649     | 5,670,110         | 882,539     | 17,558      | 81                                  | 7,059,548     | 8,788,998         | 1,729,450  |
| 80                 | Engineering.....  | 29                                      | 14                      | 863,936       | 583,883           | 300,073     | 6,002       | 15                                  | 626,848       | 694,194           | 64,336     |
| 81                 | All other.....  | 313                                     | 196                     | 16,968,135    | 14,425,821        | 2,542,314   | 51,128      | 117                                 | 5,063,565     | 5,432,384         | 378,829    |
|                    | Total, miscellaneous industries.....  | 685                                     | 388                     | 34,297,217    | 27,574,693        | 6,722,524   | 134,269     | 297                                 | 16,276,258    | 18,971,006        | 2,694,748  |
|                    | Grand total, manufacturing and mechanical industries.....                                   | 2,943                                   | 1,773                   | 250,049,271   | 185,302,565       | 64,746,706  | 1,277,039   | 1,170                               | 44,700,018    | 92,981,352        | 48,281,334 |

|     |   |        |             |             |             |           |       |             |             |            |
|-----|---|--------|-------------|-------------|-------------|-----------|-------|-------------|-------------|------------|
| 82  | Public utilities:   | 127    | 55,486,979  | 44,899,293  | 10,587,686  | 211,627   | 34    | 1,584,523   | 2,137,615   | 553,092    |
| 83  | Electric and gas lighting and power companies.....                          | 96     | 85,948,362  | 53,882,498  | 32,065,964  | 563,360   | 61    | 8,409,959   | 12,728,006  | 3,818,647  |
| 84  | Railroads, steam.....   | 43     | 3,455,939   | 3,691,573   | 3,094,266   | 7,931     | 32    | 37,419,558  | 40,418,383  | 2,998,835  |
| 85  | Railways, electric, city and suburban.....                                  | 121    | 29,060,978  | 14,709,725  | 14,351,253  | 286,367   | 155   | 2,263,851   | 2,528,883   | 265,032    |
| 86  | Steamship transportation companies.....                                     | 303    | 4,706,789   | 3,464,460   | 742,329     | 14,881    | 165   | 1,650,828   | 2,800,690   | 1,209,862  |
| 87  | Waterworks.....   | 6      | 4,624,865   | 3,740,626   | 884,239     | 17,685    | 4     | 251,396     | 256,524     | 5,128      |
| 88  | Express companies.....  | 100    | 26,254,733  | 23,919,628  | 2,365,103   | 47,308    | 39    | 1,205,750   | 1,342,393   | 136,643    |
| 89  | Telephone, telegraph, and radio companies.....                              | 339    | 10,554,539  | 7,751,642   | 2,802,897   | 53,741    | 158   | 6,305,354   | 7,328,189   | 1,022,835  |
|     | All other.....  | 1,135  | 220,153,184 | 155,959,345 | 64,193,839  | 1,205,100 | 498   | 59,391,219  | 69,601,293  | 10,010,074 |
|     | Total, public utilities.....  |        |             |             |             |           |       |             |             |            |
|     | Banks and insurance companies:  |        |             |             |             |           |       |             |             |            |
|     | Banks—  |        |             |             |             |           |       |             |             |            |
| 90  | National banks.....   | 264    | 21,711,871  | 15,669,824  | 6,042,047   | 120,647   | 35    | 1,041,997   | 1,991,848   | 349,851    |
| 91  | Savings banks and State banks.....  | 469    | 31,702,102  | 25,357,038  | 6,165,064   | 122,392   | 00    | 1,809,479   | 2,154,510   | 345,031    |
| 92  | Trust companies.....  | 17     | 4,851,951   | 3,308,860   | 1,543,091   | 30,860    | 3     | 383,178     | 403,728     | 20,550     |
|     | Total, banks.....   | 750    | 58,265,924  | 44,315,722  | 13,750,202  | 273,899   | 98    | 3,834,654   | 4,550,086   | 715,432    |
|     | Insurance companies—  |        |             |             |             |           |       |             |             |            |
| 93  | Life.....   | 11     | 11,613,317  | 10,796,434  | 816,883     | 16,336    | 5     | 3,217,326   | 3,365,898   | 148,572    |
| 94  | Fire and marine (stock).....  | 9      | 12,100,809  | 9,861,631   | 2,239,178   | 44,784    | 1     | 166,559     | 188,503     | 19,944     |
| 95  | Fire and marine (mutual).....   | 8      | 21,356      | 15,913      | 5,443       | 111       |       |             |             |            |
| 96  | Casualty.....   | 110    | 3,579,819   | 2,508,965   | 1,070,854   | 21,324    | 34    | 357,046     | 431,697     | 74,651     |
| 97  | Fidelity and surety.....  | 1      | 167,316     | 139,415     | 27,901      | 558       |       |             |             |            |
| 98  | All other.....  |        |             |             |             |           |       |             |             |            |
|     | Total, insurance companies.....   | 139    | 27,482,617  | 23,322,358  | 4,160,239   | 83,113    | 40    | 3,740,931   | 3,984,098   | 243,167    |
|     | Grand total, banks and insurance companies.....                             | 889    | 85,748,541  | 67,838,080  | 17,910,461  | 357,012   | 138   | 7,575,585   | 8,534,184   | 958,399    |
|     | Merchandising companies:  |        |             |             |             |           |       |             |             |            |
| 99  | Department stores.....  | 27     | 4,411,177   | 3,279,209   | 1,131,968   | 21,956    | 5     | 676,833     | 1,202,791   | 525,958    |
| 100 | Wholesale jobbers.....  | 425    | 40,289,356  | 28,699,588  | 11,589,768  | 227,823   | 94    | 2,265,342   | 2,591,208   | 325,866    |
| 101 | Real estate.....  | 1,254  | 16,081,953  | 10,910,093  | 5,171,860   | 103,381   | 745   | 11,373,032  | 18,567,937  | 7,194,905  |
| 102 | Amusement companies.....  | 200    | 8,783,181   | 8,107,888   | 675,293     | 13,476    | 104   | 2,902,161   | 5,365,905   | 2,463,744  |
| 103 | Hotels and restaurants.....   | 233    | 11,351,291  | 10,356,636  | 994,655     | 17,877    | 117   | 8,775,468   | 9,787,773   | 1,012,305  |
|     | Total, merchandising companies.....   | 2,169  | 80,916,958  | 61,353,474  | 19,563,484  | 384,513   | 1,065 | 25,992,836  | 37,515,614  | 11,522,778 |
| 104 | All other corporations of every description not elsewhere provided for..... | 5,980  | 178,571,548 | 124,663,365 | 53,908,183  | 1,062,384 | 2,484 | 37,975,218  | 51,187,533  | 13,212,315 |
| 105 | Corporations—Inactive.....  | 2,639  |             |             |             |           | 2,639 | 39,297      | 680,026     | 640,729    |
|     | Total, miscellaneous companies.....   | 8,619  | 178,571,548 | 124,663,365 | 53,908,183  | 1,062,384 | 5,123 | 38,014,515  | 51,867,559  | 13,853,044 |
|     | Grand total for the State of California.....                                | 17,986 | 962,254,619 | 682,302,050 | 279,952,569 | 5,458,102 | 9,332 | 205,786,304 | 304,631,427 | 98,845,123 |





|    |   |     |     |            |            |           |         |    |           |           |         |
|----|---|-----|-----|------------|------------|-----------|---------|----|-----------|-----------|---------|
| 22 | Confectionery and ice cream.....  | 29  | 12  | 617,212    | 502,511    | 114,731   | 2,906   | 8  | 114,561   | 133,588   | 19,022  |
| 23 | Food preparations, all other.....   | 13  | 5   | 62,876     | 51,489     | 11,377    | 223     | 8  | 245,691   | 267,906   | 21,815  |
|    | Total, food and kindred products.....   | 169 | 108 | 18,920,322 | 12,501,553 | 6,418,769 | 100,982 | 61 | 1,491,071 | 1,650,992 | 156,621 |
|    | Textiles and their products—  |     |     |            |            |           |         |    |           |           |         |
| 24 | Carpets and rugs.....   | 1   | 1   | 33,959     | 33,134     | 825       | 17      |    |           |           |         |
| 25 | Cordage and twine.....  |     |     |            |            |           |         |    |           |           |         |
| 26 | Cotton goods.....   | 1   | 1   | 10,085     | 10,025     | 60        | 1       |    |           |           |         |
| 27 | Hats and caps.....  |     |     |            |            |           |         |    |           |           |         |
| 28 | Hosiery and knit goods.....   |     |     |            |            |           |         |    |           |           |         |
| 29 | Silk and silk goods.....  |     |     |            |            |           |         |    |           |           |         |
| 30 | Woolen and worsted goods.....   | 1   |     |            |            |           |         | 1  | 94        | 346       | 252     |
| 31 | Men's clothing.....   | 2   | 2   | 341,629    | 217,455    | 124,174   | 2,483   |    |           |           |         |
| 32 | Women's clothing.....   | 4   | 3   | 322,040    | 192,683    | 129,357   | 2,587   | 1  | 2,918     | 3,394     | 476     |
| 33 | Men's and women's other furnishings.....  | 1   | 1   | 4,154      | 3,515      | 639       | 13      |    |           |           |         |
| 34 | All other.....  | 12  | 10  | 396,416    | 300,327    | 87,089    | 1,741   | 2  | 1,487     | 1,871     | 384     |
|    | Total, textiles and their products.....   | 22  | 18  | 1,108,283  | 766,139    | 342,144   | 6,842   | 4  | 4,499     | 5,611     | 1,112   |
|    | Iron and steel products—  |     |     |            |            |           |         |    |           |           |         |
| 35 | Blast furnaces, steelworks, and rolling mills.....  | 16  | 12  | 1,524,703  | 962,742    | 562,021   | 10,942  | 4  | 53,192    | 66,855    | 13,663  |
| 36 | Foundry and machine shops.....  | 72  | 32  | 2,181,936  | 1,625,971  | 555,965   | 9,361   | 40 | 520,116   | 667,693   | 137,577 |
|    | Total, iron and steel products.....   | 88  | 44  | 3,706,639  | 2,588,713  | 1,117,986 | 20,303  | 44 | 573,308   | 734,548   | 161,240 |
|    | Lumber and its manufactures—  |     |     |            |            |           |         |    |           |           |         |
| 37 | Sawmills and planing mills.....   | 36  | 22  | 1,054,530  | 801,936    | 252,604   | 4,585   | 11 | 258,750   | 292,304   | 33,524  |
| 38 | Furniture and fixtures.....   | 6   | 3   | 61,273     | 62,382     | 1,109     | 39      | 3  | 5,807     | 12,979    | 7,172   |
| 39 | All other woodworking establishments.....   | 9   | 3   | 32,956     | 90,483     | 2,473     | 49      | 6  | 30,193    | 40,656    | 10,463  |
|    | Total, lumber and its manufactures.....   | 51  | 28  | 1,211,859  | 954,801    | 257,058   | 4,673   | 23 | 294,780   | 345,939   | 51,159  |
|    | Leather and finished products—  |     |     |            |            |           |         |    |           |           |         |
| 40 | Leather, tanned, curried, and finished.....   | 2   | 2   |            |            |           |         | 2  | 3,152     | 5,391     | 2,239   |
| 41 | Boots and shoes.....  | 2   | 2   | 32,352     | 27,513     | 4,839     | 97      |    |           |           |         |
| 42 | All other.....  | 9   | 5   | 101,466    | 94,183     | 7,283     | 145     | 4  | 25,421    | 32,318    | 6,924   |
|    | Total, leather and finished products.....   | 13  | 7   | 133,818    | 121,696    | 12,122    | 242     | 6  | 28,576    | 37,739    | 9,163   |
|    | Paper and printing—   |     |     |            |            |           |         |    |           |           |         |
| 43 | Paper and wood pulp.....  |     |     |            |            |           |         |    |           |           |         |
| 44 | Manufactures of paper.....  | 4   | 3   | 93,406     | 76,977     | 16,429    | 329     | 1  | 161       | 172       | 8       |
| 45 | Printing and publishing.....  | 111 | 65  | 1,968,917  | 1,759,679  | 208,338   | 4,668   | 46 | 2,762,969 | 2,943,743 | 180,774 |
| 46 | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 5   | 2   | 55,910     | 52,224     | 3,686     | 74      | 3  | 38,755    | 42,851    | 4,096   |
|    | Total, paper and printing.....  | 129 | 70  | 2,147,333  | 1,888,880  | 258,453   | 5,071   | 50 | 2,801,888 | 2,956,766 | 154,878 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## COLORADO—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|--|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Liquors and beverages—                             |   |               |                   |             |                                     |                         |               |                   |          |
| 47                 | Distilled.....                                     | 1                                       |               |                   |             |                                     |                         |               |                   | \$88,060 |
| 48                 | Malted.....  | 5                                       | \$67,500      | \$64,064          | \$3,436     | \$69                                | \$58,596                | 711,256       |                   | 251,175  |
| 49                 | All other.....                                     | 17                                      | 164,311       | 147,113           | 17,198      | 342                                 | 92,118                  | 125,692       |                   | 33,574   |
|                    | Total, liquors and beverages.....                  | 23                                      | 231,811       | 211,177           | 20,634      | 411                                 | 610,775                 | 924,988       |                   | 314,213  |
|                    | Chemicals and allied products—                     |   |               |                   |             |                                     |                         |               |                   |          |
| 50                 | Chemicals.....                                     | 15                                      | 1,194,084     | 168,118           | 1,025,966   | 20,520                              | 1,966                   | 132,891       |                   | 130,925  |
| 51                 | Fertilizers.....                                   | 1                                       |               |                   |             |                                     | 8,971                   | 9,186         |                   | 215      |
| 52                 | Gas, illuminating and heating.....                 | 3                                       | 55,967        | 48,690            | 7,277       | 146                                 | 100,348                 | 113,627       |                   | 13,277   |
| 53                 | Oils, and oil products.....                        | 5                                       | 1,122,180     | 1,419             | 1,120,761   | 22,415                              | 5,817                   | 7,969         |                   | 2,152    |
| 54                 | Paints and varnishes.....                          | 4                                       | 376,748       | 231,831           | 144,917     | 2,808                               | 1,192                   | 7,318         |                   | 126      |
| 55                 | Patent medicines.....                              | 4                                       | 15,410        | 13,419            | 1,991       | 41                                  | 450                     | 649           |                   | 190      |
| 56                 | Petroleum, refined.....                            | 7                                       | 7,737,454     | 3,460,303         | 4,277,151   | 85,543                              | 86,744                  | 151,047       |                   | 64,303   |
| 57                 | Soap.....  | 3                                       | 3,448         | 3,420             | 28          | 1                                   | 7,025                   | 9,507         |                   | 2,482    |
| 58                 | All other.....                                     | 18                                      | 308,185       | 211,895           | 96,290      | 1,929                               | 18,558                  | 22,879        |                   | 4,321    |
|                    | Total, chemicals and allied products.....          | 60                                      | 10,813,476    | 4,139,095         | 6,674,381   | 133,493                             | 230,071                 | 448,073       |                   | 218,002  |
|                    | Stone, clay, and glass products—                   |   |               |                   |             |                                     |                         |               |                   |          |
| 59                 | Stone—   |   |               |                   |             |                                     |                         |               |                   |          |
| 60                 | Cement.....  | 10                                      | 1,643,390     | 485,733           | 1,147,657   | 22,953                              | 39,968                  | 49,085        |                   | 9,417    |
|                    | Marble and stone work.....                         | 11                                      | 41,375        | 35,609            | 5,766       | 115                                 | 445,526                 | 518,619       |                   | 73,093   |
|                    | Clay—  |   |               |                   |             |                                     |                         |               |                   |          |
| 61                 | Brick and tile.....                                | 30                                      | 757,590       | 694,514           | 63,076      | 1,262                               | 101,905                 | 133,474       |                   | 31,569   |
| 62                 | Pottery, terra cotta, fire clay, etc.....          | 6                                       | 436,376       | 261,118           | 175,258     | 3,506                               |                         |               |                   |          |
| 63                 | All other.....                                     | 3                                       |               |                   |             |                                     | 4,360                   | 6,544         |                   | 2,184    |
| 64                 | Glass and glass products.....                      |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, stone, clay, and glass products.....        | 60                                      | 2,878,731     | 1,486,974         | 1,391,757   | 27,836                              | 591,459                 | 707,722       |                   | 116,293  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

COLORADO—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |            |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.   |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |                                     |             |                         |               |                   |            |
|                    | Insurance companies—  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 93                 | Life.....   | 5                                       | 4                       | \$2,596,871   | \$2,411,666       | \$185,205                           | \$3,704     | 1                       | \$203,836     | \$221,014         | \$17,178   |
| 94                 | Fire and marine (stock).....  | 1                                       | 1                       | 256,355       | 225,167           | 31,188                              | 624         |                         |               |                   |            |
| 95                 | Fire and marine (mutual).....   |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 96                 | Casualty.....   | 56                                      | 36                      | 463,664       | 406,037           | 57,627                              | 1,155       | 20                      | 142,178       | 160,051           | 17,873     |
| 97                 | Fidelity and surety.....  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 98                 | All other.....  |   |                         |               |                   |                                     |             |                         |               |                   |            |
|                    | Total, insurance companies.....   | 62                                      | 41                      | 3,316,890     | 3,042,870         | 274,020                             | 5,483       | 21                      | 346,014       | 381,065           | 35,051     |
|                    | Grand total, banks and insurance companies.....                             | 399                                     | 328                     | 14,524,514    | 11,351,635        | 3,172,879                           | 63,977      | 71                      | 1,128,355     | 1,286,859         | 158,504    |
|                    | Merchandising companies:  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 99                 | Department stores.....  | 12                                      | 11                      | 4,520,463     | 3,395,341         | 1,125,122                           | 22,337      | 1                       | 32,503        | 33,734            | 1,231      |
| 100                | Wholesale jobbers.....  | 157                                     | 128                     | 8,636,838     | 6,425,702         | 2,211,136                           | 43,613      | 29                      | 246,832       | 376,836           | 130,004    |
| 101                | Real estate.....  | 330                                     | 148                     | 2,191,195     | 1,661,079         | 530,116                             | 10,602      | 182                     | 940,509       | 1,421,794         | 481,285    |
| 102                | Amusement companies.....  | 38                                      |                         |               |                   |                                     |             | 38                      | 1,238,017     | 1,421,642         | 183,625    |
| 103                | Hotels and restaurants.....   | 59                                      | 27                      | 2,234,683     | 2,103,478         | 131,205                             | 2,624       | 32                      | 956,077       | 1,041,928         | 85,851     |
|                    | Total, merchandising companies.....   | 596                                     | 314                     | 17,583,199    | 13,585,600        | 3,997,599                           | 79,176      | 282                     | 3,413,938     | 4,295,434         | 881,996    |
| 104                | All other corporations of every description not elsewhere provided for..... | 2,240                                   | 1,365                   | 31,281,279    | 22,383,817        | 8,897,462                           | 197,373     | 875                     | 5,274,760     | 7,474,257         | 2,199,497  |
| 105                | Corporations—Inactive.....  | 1,947                                   |                         |               |                   |                                     |             | 1,947                   | 13,659        | 351,306           | 337,647    |
|                    | Total, miscellaneous companies.....   | 4,187                                   | 1,365                   | 31,281,279    | 22,383,817        | 8,897,462                           | 197,373     | 2,822                   | 5,288,419     | 7,825,563         | 2,537,144  |
|                    | Grand total for the State of Colorado.....                                  | 7,479                                   | 2,986                   | 238,963,105   | 181,949,887       | 57,043,218                          | 1,115,854   | 4,493                   | 42,771,522    | 55,812,044        | 13,040,522 |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CONNECTICUT—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |             |             |                                     |               |                   |          |
| 32                 | Textile and their products—Continued.              |   |                         |               |                   |             |             |                                     |               |                   |          |
| 33                 | Women's clothing.....                              | 5                                       | 5                       | \$187,256     | 1,158,197         | \$29,059    | \$581       | 7                                   | \$291,628     | \$345,053         | \$53,425 |
| 34                 | Men's and women's other furnishings.....           | 20                                      | 13                      | 1,358,336     | 1,255,634         | 129,702     | 2,500       | 5                                   | 38,981        | 46,193            | 7,212    |
|                    | All other.....                                     | 26                                      | 21                      | 10,191,999    | 6,404,199         | 3,787,800   | 73,489      |                                     |               |                   |          |
|                    | Total, textiles and their products.....            | 194                                     | 159                     | 49,287,373    | 38,208,152        | 11,079,221  | 213,667     | 35                                  | 2,215,523     | 2,462,006         | 246,483  |
|                    | Iron and steel products—                           |   |                         |               |                   |             |             |                                     |               |                   |          |
| 35                 | Blast furnaces, steelworks, and rolling mills..... | 33                                      | 25                      | 15,366,821    | 10,953,053        | 4,413,768   | 86,709      | 8                                   | 2,089,153     | 2,108,000         | 18,847   |
| 36                 | Foundry and machine shops.....                     | 331                                     | 256                     | 117,134,498   | 77,114,287        | 40,020,211  | 788,394     | 75                                  | 3,771,658     | 4,431,052         | 659,394  |
|                    | Total, iron and steel products.....                | 364                                     | 281                     | 132,501,319   | 88,067,340        | 44,433,979  | 875,303     | 83                                  | 5,860,811     | 6,539,052         | 678,241  |
|                    | Lumber and its manufactures—                       |   |                         |               |                   |             |             |                                     |               |                   |          |
| 37                 | Sawmills and planing mills.....                    | 17                                      | 13                      | 2,115,081     | 1,619,037         | 495,994     | 9,661       | 4                                   | 40,691        | 61,347            | 20,656   |
| 38                 | Furniture and fixtures.....                        | 12                                      | 11                      | 1,088,241     | 869,803           | 218,438     | 4,246       | 1                                   | 9,922         | 9,964             | 42       |
| 39                 | All other woodworking establishments.....          | 36                                      | 28                      | 1,349,453     | 1,161,969         | 187,784     | 3,739       | 8                                   | 79,865        | 104,716           | 24,851   |
|                    | Total, lumber and its manufactures.....            | 65                                      | 52                      | 4,552,725     | 3,650,909         | 902,216     | 17,646      | 13                                  | 130,478       | 176,027           | 45,549   |
|                    | Leather and finished products—                     |   |                         |               |                   |             |             |                                     |               |                   |          |
| 40                 | Leather, tanned, curried, and finished.....        | 13                                      | 10                      | 1,095,260     | 563,077           | 532,183     | 10,624      | 3                                   | 19,233        | 27,321            | 8,088    |
| 41                 | Boots and shoes.....                               | 8                                       | 5                       | 1,959,488     | 894,236           | 1,065,252   | 21,305      | 3                                   | 155,840       | 157,956           | 2,116    |
| 42                 | All other.....                                     | 7                                       | 4                       | 893,619       | 747,317           | 146,392     | 2,842       | 3                                   | 47,264        | 62,404            | 15,140   |
|                    | Total, leather and finished products.....          | 28                                      | 19                      | 3,948,367     | 2,204,630         | 1,743,737   | 34,771      | 9                                   | 222,337       | 247,681           | 25,344   |
|                    | Paper and printing—                                |   |                         |               |                   |             |             |                                     |               |                   |          |
| 43                 | Paper and wood pulp.....                           | 15                                      | 13                      | 2,112,470     | 1,473,550         | 638,920     | 12,745      | 2                                   | 41,755        | 47,806            | 6,051    |
| 44                 | Manufactures of paper.....                         | 43                                      | 34                      | 4,757,542     | 3,547,965         | 1,210,177   | 24,158      | 9                                   | 220,182       | 239,518           | 19,336   |
| 45                 | Printing and publishing.....                       | 111                                     | 78                      | 4,722,825     | 4,061,329         | 661,296     | 12,834      | 33                                  | 505,636       | 533,590           | 47,954   |

|    |   |     |     |             |            |            |           |    |           |           |         |
|----|---|-----|-----|-------------|------------|------------|-----------|----|-----------|-----------|---------|
| 46 | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 14  | 9   | 481,793     | 389,222    | 92,571     | 1,852     | 5  | 77,589    | 81,429    | 3,840   |
|    | Total, paper and printing.....  | 183 | 134 | 12,074,630  | 9,471,666  | 2,602,964  | 51,689    | 49 | 845,162   | 922,343   | 77,181  |
| 47 | Liquors and beverages—  |     |     |             |            |            |           |    |           |           |         |
| 48 | Distilled.....  | 1   | 1   | 166,265     | 158,404    | 7,861      | 157       |    |           |           |         |
| 49 | Malted.....   | 12  | 12  | 5,086,296   | 3,997,360  | 1,088,936  | 21,022    |    |           |           |         |
|    | All other.....  | 8   | 4   | 86,602      | 74,247     | 12,355     | 247       | 4  | 52,191    | 65,238    | 13,047  |
|    | Total, liquors and beverages.....   | 21  | 17  | 5,339,163   | 4,230,011  | 1,109,152  | 21,426    | 4  | 52,191    | 65,238    | 13,047  |
|    | Chemicals and allied products—  |     |     |             |            |            |           |    |           |           |         |
| 50 | Chemicals.....  | 13  | 6   | 1,094,284   | 617,084    | 477,250    | 9,352     | 7  | 395,998   | 466,800   | 70,802  |
| 51 | Fertilizers.....  | 6   | 5   | 539,497     | 360,274    | 179,223    | 30,039    | 1  | 102,238   | 104,451   | 2,213   |
| 52 | Gas, illuminating and heating.....  | 5   | 4   | 2,831,922   | 2,105,383  | 726,539    | 14,581    | 1  | 2,434     | 2,772     | 338     |
| 53 | Oils, and oil products.....   | 1   |     |             |            |            |           |    | 90        | 4,321     | 4,231   |
| 54 | Paints and varnishes.....   | 12  | 9   | 559,562     | 415,197    | 144,365    | 2,847     | 3  | 301,695   | 343,682   | 41,987  |
| 55 | Patent medicines.....   | 13  | 7   | 148,805     | 115,721    | 33,084     | 616       | 6  | 69,524    | 80,743    | 11,219  |
| 56 | Petroleum, refined.....   | 5   | 1   | 963,051     | 3,067      | 3,521      | 70        |    |           |           |         |
| 57 | Soap.....   | 4   | 4   | 963,051     | 744,000    | 219,050    | 4,381     | 1  | 3,409     | 10,427    | 7,018   |
| 58 | All other.....  | 19  | 14  | 1,344,854   | 1,006,627  | 338,227    | 6,765     | 5  | 96,521    | 110,069   | 14,088  |
|    | Total, chemicals and allied products.....   | 75  | 50  | 7,488,563   | 5,367,304  | 2,121,259  | 41,621    | 25 | 971,909   | 1,123,805 | 151,896 |
|    | Stone, clay, and glass products—  |     |     |             |            |            |           |    |           |           |         |
| 59 | Stone—  |     |     |             |            |            |           |    |           |           |         |
| 60 | Cement.....   | 5   | 4   | 55,533      | 50,074     | 5,459      | 110       | 1  | 12,480    | 14,179    | 1,699   |
|    | Marble and stone work.....  | 23  | 14  | 422,169     | 342,409    | 79,760     | 1,559     | 9  | 160,519   | 203,956   | 43,437  |
|    | Clay—   |     |     |             |            |            |           |    |           |           |         |
| 61 | Brick and tile.....   | 19  | 17  | 1,784,426   | 1,521,609  | 262,817    | 5,256     | 2  | 17,678    | 19,430    | 1,732   |
| 62 | Pottery, terra cotta, fire clay, etc.....   | 2   | 1   | 186,277     | 151,664    | 34,613     | 635       | 1  | 3,148     | 4,682     | 1,534   |
| 63 | All other.....  | 2   | 1   | 56,201      | 50,169     | 6,032      | 121       | 1  | 18,065    | 28,398    | 10,363  |
| 64 | Glass and glass products.....   | 10  | 6   | 206,851     | 194,915    | 11,936     | 239       | 4  | 85,100    | 87,458    | 2,358   |
|    | Total, stone, clay, and glass products.....   | 61  | 43  | 2,711,457   | 2,310,840  | 400,617    | 7,920     | 18 | 296,960   | 358,103   | 61,143  |
| 65 | Meals and metal products other than iron and steel—   |     |     |             |            |            |           |    |           |           |         |
| 66 | Smelters.....   | 1   | 1   | 11,154      | 7,194      | 3,960      | 79        |    |           |           |         |
| 67 | Manufactures.....   | 155 | 126 | 136,196,113 | 78,599,955 | 57,596,158 | 1,130,295 | 29 | 829,222   | 910,796   | 81,574  |
| 68 | Automobiles, motorcycles, and bicycles.....   | 36  | 26  | 12,457,296  | 9,386,633  | 3,070,573  | 52,444    | 10 | 53,899    | 116,233   | 33,334  |
| 69 | Carriages and wagons.....   | 9   | 5   | 238,950     | 217,026    | 21,924     | 342       | 4  | 82,682    | 62,580    | 9,498   |
| 70 | Cars (steam railroad, street cars, etc.).....   | 3   | 1   | 79,192      | 79,069     | 123        | 2         | 2  | 401,525   | 421,829   | 20,304  |
|    | All other.....  | 3   | 1   | 2,193       | 2,148      | 45         | 1         | 2  | 10,632    | 39,995    | 29,363  |
|    | Total, metals and metal products other than iron and steel.....   | 207 | 160 | 148,984,808 | 88,292,025 | 60,692,783 | 1,183,163 | 47 | 1,377,360 | 1,551,433 | 174,073 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

CONNECTICUT—Continued.

| Classification No.  | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|---|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|   |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |
| <b>Manufacturing and mechanical industries—Continued.</b> |  |   |                         |               |                   |             |             |                                     |               |                   |           |
| <b>Miscellaneous industries—</b>                          |  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 71  | Tobacco.....   | 18                                      | 9                       | \$205,076     | \$187,282         | \$17,794    | \$345       | 9                                   | \$272,487     | \$295,892         | \$22,955  |
| 72  | Agricultural implements.....   | 3                                       | 3                       | 221,301       | 157,302           | 63,999      | 1,161       | 8                                   | 78,000        | 102,809           | 24,770    |
| 73  | Electrical machinery.....  | 30                                      | 22                      | 8,082,911     | 5,734,952         | 2,347,959   | 41,314      | 4                                   | 364,738       | 387,237           | 22,499    |
| 74  | Musical instruments, pianos, organs, etc.....  | 17                                      | 13                      | 13,668,448    | 11,151,819        | 2,516,629   | 50,333      | 8                                   | 3,519,072     | 3,627,672         | 108,600   |
| 75  | Rubber goods.....  | 30                                      | 22                      | 4,992,789     | 3,244,861         | 1,747,928   | 32,316      | 8                                   | 1,397         | 2,132             | 535       |
| 76  | Fur goods.....   | 0                                       | 2                       | 803,872       | 584,020           | 219,852     | 4,398       | 1                                   | 1,818,749     | 2,023,545         | 204,796   |
| 77  | Shipbuilding.....  | 0                                       | 2                       | 191,015       | 132,458           | 58,557      | 2,049       | 4                                   | 441,532       | 458,943           | 17,411    |
| 78  | Building construction.....   | 48                                      | 31                      | 2,046,537     | 1,753,249         | 293,288     | 5,748       | 17                                  | 1,231,522     | 1,416,627         | 185,105   |
| 79  | Construction: contracting (pavement, roads, tunnels, river and harbor dredging, etc.)..... | 60                                      | 37                      | 3,649,485     | 3,296,821         | 352,664     | 6,484       | 23                                  | 28,230        | 29,684            | 1,454     |
| 80  | Engineering.....   | 18                                      | 14                      | 951,399       | 692,529           | 348,870     | 6,946       | 6                                   | 7,726,214     | 13,815,180        | 6,088,966 |
| 81  | All other.....   | 169                                     | 126                     | 17,790,407    | 12,891,668        | 4,898,739   | 93,551      | 43                                  | 15,482,681    | 22,159,772        | 6,677,091 |
| Total, miscellaneous industries.....                      |  | 404                                     | 283                     | 52,603,240    | 39,665,060        | 12,938,180  | 248,245     | 121                                 | 27,961,046    | 36,177,744        | 8,216,698 |
| Grand total, manufacturing and mechanical industries..... |  | 1,686                                   | 1,255                   | 427,227,604   | 287,997,072       | 139,230,532 | 2,719,153   | 431                                 | 1,302,291     | 1,581,017         | 278,726   |
| <b>Public utilities:</b>                                  |  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 82  | Electric and gas lighting and power companies.....   | 42                                      | 34                      | 8,135,553     | 5,884,387         | 2,251,166   | 40,660      | 8                                   | 71,007        | 78,039            | 6,432     |
| 83  | Railroads, steam.....  | 10                                      | 7                       | 95,563,535    | 87,850,538        | 7,712,997   | 154,235     | 3                                   | 4,452,064     | 5,791,449         | 1,339,385 |
| 84  | Railways, electric, city, and suburban.....  | 24                                      | 10                      | 16,776,081    | 13,217,416        | 3,558,665   | 62,052      | 14                                  | 6,042,167     | 6,298,330         | 166,163   |
| 85  | Steamship transportation companies.....  | 8                                       | 5                       | 1,791,664     | 1,616,869         | 174,795     | 3,495       | 3                                   | 170,074       | 441,264           | 271,190   |
| 86  | Waterworks.....  | 68                                      | 62                      | 2,501,781     | 1,338,868         | 1,162,913   | 23,094      | 6                                   | 264,532       | 283,137           | 18,654    |
| 87  | Express companies.....   | 2                                       | 2                       | 35,893        | 32,368            | 3,525       | 71          | 2                                   | 237,705       | 268,947           | 31,242    |
| 88  | Telephone, telegraph, and radio companies.....   | 11                                      | 9                       | 4,626,506     | 3,878,681         | 747,825     | 14,956      | 2                                   | 12,540,441    | 14,632,233        | 2,111,792 |
| 89  | All other.....   | 70                                      | 50                      | 2,130,737     | 1,568,685         | 562,052     | 11,168      | 20                                  | 14,632,233    | 16,173,918        | 309,731   |
| Total, public utilities.....                              |  | 235                                     | 179                     | 131,561,750   | 115,387,832       | 16,173,918  | 309,731     | 56                                  | 12,540,441    | 14,632,233        | 2,111,792 |



|     |  |       |             |             |             |           |            |            |            |  |
|-----|--|-------|-------------|-------------|-------------|-----------|------------|------------|------------|--|
| 90  | Banks and insurance companies:   |       |             |             |             |           |            |            |            |  |
|     | Banks—   |       |             |             |             |           |            |            |            |  |
| 91  | 71   | 68    | 5,881,223   | 3,827,029   | 2,024,194   | 40,184    | 100,059    | 113,917    | 13,258     |  |
| 92  | 13   | 13    | 1,348,609   | 765,707     | 582,902     | 11,643    | 47,119     | 53,658     | 6,509      |  |
|     | 48   | 43    | 3,988,312   | 2,996,109   | 1,022,203   | 20,048    | 71,911     | 78,967     | 7,056      |  |
|     | 136  | 124   | 11,218,144  | 7,588,845   | 3,623,299   | 71,875    | 219,719    | 246,542    | 26,823     |  |
|     | Insurance companies—   |       |             |             |             |           |            |            |            |  |
| 93  | 7  | 7     | 92,432,316  | 89,356,905  | 3,075,411   | 61,507    |            |            |            |  |
| 94  | 18   | 16    | 90,703,231  | 81,548,407  | 9,154,854   | 183,097   | 3,200,586  | 3,505,021  | 304,435    |  |
| 95  | 12   | 12    | 120,190,193 |             | 120,193     | 2,403     |            |            |            |  |
| 96  | 5  | 4     | 13,513,246  | 12,275,512  | 1,239,731   | 24,795    | 230        | 250        |            |  |
| 97  |  |       |             |             |             |           |            |            |            |  |
| 98  | 4  | 4     | 81          |             | 81          | 2         |            |            |            |  |
|     | 46   | 43    | 196,771,097 | 183,180,824 | 13,500,273  | 271,804   | 3,200,836  | 3,505,271  | 304,435    |  |
|     | 182  | 167   | 207,989,241 | 190,769,669 | 17,219,572  | 313,679   | 3,420,555  | 3,751,813  | 331,258    |  |
|     | Merchandising companies:   |       |             |             |             |           |            |            |            |  |
| 99  | 15   | 13    | 2,379,902   | 1,839,471   | 520,491     | 7,787     | 3,492      | 4,345      | 853        |  |
| 100 | 124  | 107   | 8,580,615   | 6,353,305   | 2,227,310   | 42,251    | 274,646    | 367,966    | 93,320     |  |
| 101 | 237  | 190   | 1,825,538   | 1,319,565   | 505,973     | 10,723    | 307,408    | 391,353    | 83,855     |  |
| 102 | 86   | 46    | 865,684     | 773,632     | 90,052      | 1,785     | 523,169    | 691,734    | 158,565    |  |
| 103 | 70   | 47    | 3,147,309   | 2,811,735   | 355,574     | 6,703     | 465,727    | 523,361    | 57,634     |  |
|     | 532  | 363   | 16,799,108  | 13,119,708  | 3,679,400   | 69,249    | 1,584,532  | 1,978,759  | 394,227    |  |
| 104 | All other corporations of every description not elsewhere provided for |       |             |             |             |           |            |            |            |  |
| 105 | 1,497  | 1,084 | 47,924,221  | 35,469,956  | 12,454,265  | 292,861   | 6,189,413  | 8,016,502  | 1,827,089  |  |
|     | 609  |       |             |             |             |           | 8,377      | 18,918     | 10,541     |  |
|     | 2,106  | 1,084 | 47,924,221  | 35,469,956  | 12,454,265  | 292,861   | 6,197,790  | 8,035,420  | 1,837,630  |  |
|     | 4,848  | 3,092 | 834,382,109 | 645,170,710 | 189,211,399 | 3,713,384 | 52,446,991 | 65,489,719 | 13,042,728 |  |

DELAWARE.

|   |  |   |          |          |          |       |         |         |        |  |
|---|--|---|----------|----------|----------|-------|---------|---------|--------|--|
| 1 | Agriculture and animal husbandry:            |   |          |          |          |       |         |         |        |  |
| 2 | 7  | 4 | \$86,414 | \$57,841 | \$28,373 | \$571 | \$1,022 | \$1,303 | \$281  |  |
| 3 | 13   |   |          |          |          |       | 13      | 108,278 | 38,069 |  |
| 4 | 2  | 2 | 10,960   | 6,937    | 4,023    | 80    |         |         |        |  |
|   | 22   | 6 | 97,374   | 64,778   | 32,396   | 651   | 71,231  | 109,581 | 38,350 |  |
|   | Total, agriculture and animal husbandry..... |   |          |          |          |       |         |         |        |  |







|   | 9   | 5   | 66,368      | 55,004     | 11,364      | 201       | 4  | 6,843   | 8,280     | 1,446   |
|---|-----|-----|-------------|------------|-------------|-----------|----|---------|-----------|---------|
| Total, metals and metal products other than iron and steel.....                             |     |     |             |            |             |           |    |         |           |         |
| Miscellaneous industries—   |     |     |             |            |             |           |    |         |           |         |
| Tobacco.....  | 1   | 1   | 18,629      | 16,656     | 1,973       | 39        |    |         |           |         |
| Agricultural implements.....  | 2   | 1   | 8,123       | 7,395      | 728         | 15        | 14 |         |           |         |
| Electrical machinery.....   | 2   | 1   | 31,186      | 31,030     | 3,156       | 63        | 1  | 81,832  | 2,391     | 2,377   |
| Musical instruments, pianos, organs, etc.....   | 4   | 4   | 1,927,397   | 1,338,879  | 588,718     | 11,371    |    |         | 160,998   | 79,166  |
| Rubber goods.....   |     |     |             |            |             |           |    |         |           |         |
| Fur goods.....  |     |     |             |            |             |           |    |         |           |         |
| Shoemaking.....   | 3   | 2   | 1,838,699   | 1,759,917  | 78,782      | 1,383     | 1  | 108,464 | 237,305   | 128,841 |
| Building construction.....  | 6   | 6   | 144,928     | 129,016    | 15,912      | 303       |    |         |           |         |
| Construction, contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 7   | 7   | 625,465     | 542,430    | 83,035      | 1,608     |    |         |           |         |
| Engineering.....  |     |     |             |            |             |           |    |         |           |         |
| All other.....  | 22  | 17  | 4,500,975   | 3,320,991  | 1,179,984   | 23,599    | 5  | 46,877  | 69,139    | 22,262  |
| Total, miscellaneous industries.....  | 47  | 39  | 9,098,002   | 7,146,334  | 1,952,268   | 38,381    | 8  | 237,187 | 469,833   | 232,646 |
| Grand total, manufacturing and mechanical industries.....                                   | 224 | 172 | 198,307,539 | 73,520,011 | 124,787,528 | 2,666,903 | 52 | 816,879 | 1,257,112 | 440,233 |
| Public utilities:   |     |     |             |            |             |           |    |         |           |         |
| Electric and gas lighting and power companies.....  | 13  | 10  | 449,271     | 350,220    | 99,051      | 1,981     | 3  | 8,953   | 14,425    | 5,472   |
| Railroads, steam.....   | 1   | 7   | 2,428,277   | 1,893,026  | 535,251     | 10,705    | 1  | 435     | 4,528     | 4,093   |
| Railroads, electric, city and suburban.....   | 8   | 6   | 1,537,183   | 716,479    | 820,704     | 16,413    | 2  | 57,109  | 102,628   | 45,519  |
| Steamship transportation companies.....   | 4   | 3   | 3,941       | 3,766      | 1,825       | 37        | 1  | 160,170 | 232,170   | 72,000  |
| Waterworks.....   | 1   | 1   | 22,708      | 20,732     | 1,976       | 40        |    |         |           |         |
| Express companies.....  | 3   | 1   | 35,010      | 34,641     | 369         | 7         | 2  | 25,146  | 25,188    | 42      |
| Telephone, telegraph, and radio companies.....  | 15  | 8   | 122,930     | 81,740     | 41,190      | 823       | 7  | 35,908  | 48,474    | 12,506  |
| Total, public utilities.....  | 52  | 36  | 4,601,145   | 3,100,779  | 1,500,366   | 30,006    | 16 | 287,781 | 427,413   | 139,632 |
| Banks and insurance companies:  |     |     |             |            |             |           |    |         |           |         |
| Banks—  |     |     |             |            |             |           |    |         |           |         |
| National banks.....   | 23  | 22  | 633,849     | 409,625    | 224,224     | 4,484     | 1  | 77,687  | 91,319    | 13,632  |
| Savings banks and State banks.....  | 5   | 5   | 201,567     | 133,993    | 67,574      | 1,351     |    |         |           |         |
| Trust companies.....  | 23  | 21  | 1,383,250   | 901,370    | 481,880     | 8,798     | 2  | 338     | 910       | 572     |
| Total, banks.....   | 51  | 48  | 2,218,666   | 1,444,988  | 773,678     | 14,633    | 3  | 78,025  | 92,229    | 14,204  |
| Insurance companies—  |     |     |             |            |             |           |    |         |           |         |
| * Life.....   | 1   | 1   | 536,931     | 450,995    | 85,936      | 1,719     |    |         |           |         |
| Fire and marine (stock).....  | 4   | 4   | 53,828      | 53,828     |             | 1,077     |    |         |           |         |
| Fire and marine (mutual).....   |     |     |             |            |             |           |    |         |           |         |
| Casualty.....   |     |     |             |            |             |           |    |         |           |         |
| Fidelity and surety.....  |     |     |             |            |             |           |    |         |           |         |
| All other.....  |     |     |             |            |             |           |    |         |           |         |
| Total, insurance companies.....   | 5   | 5   | 590,759     | 450,995    | 139,764     | 2,796     |    |         |           |         |
| Grand total, banks and insurance companies.....   | 56  | 53  | 2,809,425   | 1,895,983  | 913,442     | 17,429    | 3  | 78,025  | 92,229    | 14,204  |

\* Life.....

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DELAWARE—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| 99                 | Merchandising companies:  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 100                | Department stores.....  | 3                                       | 3                       | \$228,853     | \$209,415         | \$29,438    | \$508                               |                         |               |                   |           |
| 101                | Wholesale jobbers.....  | 16                                      | 13                      | 792,514       | 561,827           | 230,687     | 4,015                               | 3                       | \$20,512      | \$20,780          | \$268     |
| 102                | Real estate.....  | 29                                      | 23                      | 785,027       | 370,324           | 414,703     | 8,294                               | 6                       | 10,438        | 15,159            | 4,721     |
| 103                | Amusement companies.....  | 23                                      | 12                      | 196,950       | 162,277           | 34,673      | 695                                 | 11                      | 219,486       | 247,093           | 27,607    |
|                    | Hotels and restaurants.....   | 3                                       | 2                       | 241,755       | 211,682           | 30,073      | 602                                 | 1                       | 1,757         | 5,146             | 3,389     |
|                    | Total, merchandising companies.....   | 74                                      | 53                      | 2,255,099     | 1,515,525         | 739,574     | 14,714                              | 21                      | 252,193       | 288,178           | 35,985    |
| 104                | All other corporations of every description not elsewhere provided for..... | 313                                     | 228                     | 12,489,369    | 4,365,039         | 8,124,330   | 161,260                             | 85                      | 685,444       | 1,132,850         | 447,406   |
| 105                | Corporations—Inactive.....  | 199                                     |                         |               |                   |             |                                     | 199                     |               | 24,073            | 24,073    |
|                    | Total, miscellaneous companies.....   | 512                                     | 228                     | 12,489,369    | 4,365,039         | 8,124,330   | 161,260                             | 284                     | 685,444       | 1,156,923         | 471,479   |
|                    | Grand total for the State of Delaware.....                                  | 960                                     | 554                     | 221,569,789   | 85,298,891        | 136,270,898 | 2,894,425                           | 406                     | 2,238,316     | 3,537,004         | 1,298,688 |

| DISTRICT OF COLUMBIA. |   |   |                         |               |                   |             |                                     |                         |               |                   |          |
|-----------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
| Classification No.    | INDUSTRIES.                                       | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|                       |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| 1                     | Agriculture and animal husbandry:                 |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 2                     | Earning.....                                      | 4                                       | 1                       | \$264         |                   | \$264       | \$5                                 | 3                       | \$13,403      | \$40,548          | \$27,145 |
| 3                     | Florists and fruit growers.....                   | 5                                       | 3                       | 178,710       | \$156,663         | 22,047      | 333                                 | 2                       | 5,552         | 14,739            | 9,187    |
| 4                     | Stock raising.....                                | 3                                       | 1                       | 67,398        | 50,376            | 17,022      | 340                                 | 2                       | 30,585        | 45,806            | 15,221   |
|                       | Forest and lumber not provided for elsewhere..... |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                       | Total, agriculture and animal husbandry.....      | 12                                      | 5                       | 246,372       | 207,039           | 39,333      | 680                                 | 7                       | 49,540        | 101,093           | 51,553   |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

DISTRICT OF COLUMBIA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.            |                            |                |                    |              |             | CORPORATIONS SHOWING NO NET INCOME. |                |                    |          |
|--------------------|--|---|----------------------------|----------------|--------------------|--------------|-------------|-------------------------------------|----------------|--------------------|----------|
|                    |  | Total num-ber of cor-pora-tions report-ing. | Num-ber of cor-pora-tions. | Gross in-come. | Total deduc-tions. | Net in-come. | Normal tax. | Num-ber of cor-pora-tions.          | Gross in-come. | Total deduc-tions. | Deficit. |
|                    | <b>Manufacturing and mechanical industries—Continued.</b>  |   |                            |                |                    |              |             |                                     |                |                    |          |
| 37                 | Lumber and its manufactures—   |   |                            |                |                    |              |             |                                     |                |                    |          |
| 38                 | Sawmills and planing mills.....  | 2   | 2                          | \$23,555       | \$21,302           | \$2,253      | \$45        |                                     |                |                    |          |
| 39                 | Furniture and fixtures.....  | 1   | 1                          | 15,645         | 12,108             | 3,537        | 71          |                                     |                |                    |          |
|                    | All other woodworking establishments.....  | 2   | 1                          | 9,924          | 9,175              | 749          | 15          | 1                                   | \$13,408       | \$18,653           | \$5,245  |
|                    | Total, lumber and its manufactures.....  | 5   | 4                          | 49,124         | 42,585             | 6,539        | 131         | 1                                   | 13,408         | 18,653             | 5,245    |
| 40                 | <b>Leather and finished products—</b>  |   |                            |                |                    |              |             |                                     |                |                    |          |
| 41                 | Leather, tanned, cured, and finished   | 1   | 1                          | 12,555         | 11,986             | 579          | 12          |                                     |                |                    |          |
| 42                 | Boots and shoes.....   |   |                            |                |                    |              |             |                                     |                |                    |          |
|                    | All other.....   |   |                            |                |                    |              |             |                                     |                |                    |          |
|                    | Total, leather and finished products.....  | 1   | 1                          | 12,555         | 11,986             | 579          | 12          |                                     |                |                    |          |
|                    | <b>Paper and printing—</b>   |   |                            |                |                    |              |             |                                     |                |                    |          |
| 43                 | Paper and wood pulp.....   | 2   | 1                          | 331,754        | 223,057            | 108,697      | 2,174       | 1                                   | 109,451        | 109,451            |          |
| 44                 | Manufactures of paper.....   | 3   | 2                          | 186,114        | 40,681             | 145,433      | 2,909       | 1                                   |                | 900                | 900      |
| 45                 | Printing and publishing.....   | 42  | 28                         | 3,588,509      | 2,992,133          | 596,376      | 11,918      | 14                                  | 445,990        | 508,985            | 62,995   |
| 46                 | Industries relating to printing and publishing (en-graving, stereotyping, and electrotyping, type founding, etc.)..... | 6   | 6                          | 307,061        | 277,983            | 29,068       | 582         |                                     |                |                    |          |
|                    | Total, paper and printing.....   | 53  | 37                         | 4,413,438      | 3,533,864          | 879,574      | 17,583      | 16                                  | 555,441        | 619,336            | 63,895   |
|                    | <b>Liquors and beverages—</b>  |   |                            |                |                    |              |             |                                     |                |                    |          |
| 47                 | Distilled.....   | 4   | 2                          | 491,069        | 433,242            | 58,427       | 1,168       | 2                                   | 576,348        | 596,902            | 20,554   |
| 48                 | Malted.....  | 1   | 1                          | 25,448         | 18,060             | 7,388        | 148         |                                     |                |                    |          |
| 49                 | All other.....   |   |                            |                |                    |              |             |                                     |                |                    |          |
|                    | Total, liquors and beverages.....  | 5   | 3                          | 517,117        | 451,302            | 65,815       | 1,316       | 2                                   | 576,348        | 596,902            | 20,554   |
| 50                 | <b>Chemicals and allied products—</b>  |   |                            |                |                    |              |             |                                     |                |                    |          |
| 51                 | Chemicals.....   | 2   | 2                          | 72,534         | 36,018             | 36,516       | 730         |                                     |                |                    |          |
|                    | Fertilizers.....   | 2   | 1                          | 242,740        | 157,179            | 85,561       | 1,711       | 1                                   | 298            | 3,132              | 2,834    |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

DISTRICT OF COLUMBIA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |
| 82                 | Public utilities:                                  | 5                                       | 4                       | \$4,906,204   | \$3,439,027       | \$1,470,217 | \$29,405    | 1                                   | \$284         | \$5,199           | \$4,915  |
| 83                 | Electric and gas lighting and power companies..... | 59                                      | 37                      | 178,044,385   | 155,302,093       | 22,741,692  | 409,056     | 22                                  | 8,600,878     | 9,168,319         | 558,441  |
| 84                 | Railroads, steam.....                              | 10                                      | 5                       | 6,211,566     | 4,541,441         | 1,670,125   | 33,401      | 5                                   | 159,873       | 176,009           | 16,226   |
| 85                 | Railways, electric, city and suburban.....         | 2                                       | 1                       | 508,800       | 359,507           | 149,293     | 2,986       | 1                                   | 49,944        | 54,343            | 4,399    |
| 86                 | Steamship transportation companies.....            |   |                         |               |                   |             |             |                                     |               |                   |          |
| 87                 | Waterworks.....                                    |   |                         |               |                   |             |             |                                     |               |                   |          |
| 88                 | Express companies.....                             |   |                         |               |                   |             |             |                                     |               |                   |          |
| 88                 | Telephone, telegraph, and radio companies.....     | 33                                      | 23                      | 1,399,692     | 1,132,906         | 266,786     | 5,246       | 10                                  | 386,792       | 399,204           | 12,412   |
| 89                 | All other.....                                     | 109                                     | 70                      | 191,070,737   | 164,772,574       | 26,298,163  | 480,094     | 39                                  | 9,206,771     | 9,803,164         | 596,393  |
|                    | Total, public utilities.....                       |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Banks and insurance companies:                     |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Banks—   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 90                 | National banks.....                                | 14                                      | 14                      | 2,946,387     | 1,856,649         | 1,089,738   | 21,794      |                                     |               |                   |          |
| 91                 | Savings banks and State banks.....                 | 21                                      | 18                      | 892,085       | 684,426           | 207,660     | 4,153       | 3                                   | 8,752         | 25,087            | 16,935   |
| 92                 | Trust companies.....                               | 6                                       | 5                       | 2,158,451     | 1,249,677         | 908,774     | 18,175      | 1                                   | 780           | 6,811             | 6,031    |
|                    | Total, banks.....                                  | 41                                      | 37                      | 5,996,924     | 3,790,752         | 2,206,172   | 44,122      | 4                                   | 9,532         | 32,498            | 22,966   |
|                    | Insurance companies—                               |   |                         |               |                   |             |             |                                     |               |                   |          |
| 93                 | Life.....  | 7                                       | 5                       | 1,342,211     | 1,255,124         | 87,087      | 1,742       | 2                                   | 449,828       | 457,279           | 7,451    |
| 94                 | Fire and marine (stock).....                       | 7                                       | 5                       | 397,878       | 300,237           | 97,641      | 1,954       | 2                                   | 873,487       | 1,041,144         | 167,657  |
| 95                 | Fire and marine (mutual).....                      | 4                                       | 4                       | 28,023        |                   | 28,023      | 561         |                                     |               |                   |          |
| 96                 | Casualty.....                                      | 4                                       | 4                       | 200,160       | 135,045           | 65,115      | 1,304       | 1                                   | 5,271         | 5,465             | 194      |
| 97                 | Fidelity and surety.....                           | 9                                       | 8                       |               |                   |             |             |                                     |               |                   |          |
| 98                 | All other.....                                     |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Total, insurance companies.....                    | 27                                      | 22                      | 1,968,272     | 1,690,406         | 277,866     | 5,561       | 5                                   | 1,328,586     | 1,503,888         | 175,302  |
|                    | Grand total, banks and insurance companies.....    | 68                                      | 59                      | 7,965,196     | 5,481,158         | 2,484,038   | 49,683      | 9                                   | 1,338,118     | 1,536,386         | 198,298  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

FLORIDA—Continued.

| Classification No. | INDUSTRIES.  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|--|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |  |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
| 20                 | Manufacturing and mechanical industries—Continued.                                   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 21                 | Food and kindred products—Continued.   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 22                 | Sugar refining (not including beet sugar) and molasses.....                          | 4                                       | 2                                | \$171,381     | \$130,244         | \$41,137    | \$823                               | 2                       | \$180,864     | \$204,188         | \$23,324 |  |
| 23                 | Confectionery and ice cream.....<br>Food preparations, all other.....                |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, food and kindred products.....  | 25                                      | 14                               | 579,187       | 493,174           | 86,013      | 1,716                               | 11                      | 327,084       | 371,285           | 44,211   |  |
| 24                 | Textiles and their products—   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 25                 | Carpets and rugs.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 26                 | Cordage and twine.....   | 2                                       | 2                                | 117,016       | 107,044           | 9,972       | 200                                 |                         |               |                   |          |  |
| 27                 | Cotton goods.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 28                 | Hats and caps.....   | 1                                       | 1                                | 21,715        | 18,542            | 3,173       | 63                                  |                         |               |                   |          |  |
| 29                 | Hosiery and knit goods.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 30                 | Silk and silk goods.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 31                 | Woolen and worsted goods.....  | 1                                       | 1                                | 2,500         | 2,135             | 365         | 7                                   |                         |               |                   |          |  |
| 32                 | Men's clothing.....  | 1                                       | 1                                | 21,102        | 20,186            | 916         | 18                                  |                         |               |                   |          |  |
| 33                 | Women's clothing.....  | 2                                       | 2                                | 116,123       | 73,508            | 42,615      | 852                                 |                         |               |                   |          |  |
| 34                 | Men's and women's other furnishings.....<br>All other.....                           | 1                                       | 1                                | 16,137        | 12,854            | 3,283       | 66                                  |                         |               |                   |          |  |
|                    | Total, textiles and their products.....  | 8                                       | 8                                | 294,593       | 234,269           | 60,324      | 1,206                               |                         |               |                   |          |  |
| 35                 | Iron and steel products—   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 36                 | Blast furnaces, steelworks, and rolling mills.....<br>Foundry and machine shops..... | 1                                       | 1                                | 53,784        | 47,087            | 6,697       | 134                                 |                         |               |                   |          |  |
|                    | Total, iron and steel products.....  | 23                                      | 16                               | 711,382       | 508,330           | 203,052     | 4,060                               | 7                       | 98,796        | 113,645           | 14,849   |  |

|    |   |     |    |            |            |           |        |    |           |           |         |
|----|---|-----|----|------------|------------|-----------|--------|----|-----------|-----------|---------|
| 37 | Lumber and its manufactures—                        | 95  | 51 | 12,060,892 | 10,702,280 | 1,358,612 | 27,172 | 44 | 5,481,044 | 5,976,433 | 495,389 |
| 38 | Sawmills and planing mills.....                     | 2   | 1  | 1,167      | 1,071      | 96        | 1,118  | 1  | 1,118     | 1,572     | 454     |
| 39 | Furniture and fixtures.....                         | 13  | 13 | 708,932    | 630,136    | 78,796    | 1,376  | 5  | 310,616   | 317,321   | 6,708   |
|    | All other woodworking establishments.....           | 65  | 65 | 12,770,991 | 11,333,487 | 1,437,504 | 28,750 | 50 | 5,792,778 | 6,296,429 | 503,651 |
|    | Total, lumber and its manufactures.....             |     |    |            |            |           |        |    |           |           |         |
| 40 | Leather and finished products—                      |     |    |            |            |           |        |    |           |           |         |
| 41 | Leather, tanned, curried, and finished              |     |    |            |            |           |        |    |           |           |         |
| 42 | Boots and shoes.....                                |     |    |            |            |           |        |    |           |           |         |
|    | All other.....                                      |     |    |            |            |           |        |    |           |           |         |
|    | Total, leather and finished products.....           |     |    |            |            |           |        |    |           |           |         |
| 43 | Paper and printing—                                 |     |    |            |            |           |        |    |           |           |         |
| 44 | Paper and wood pulp.....                            | 1   | 1  | 34,445     | 12,095     | 22,350    | 447    |    |           |           |         |
| 45 | Manufactures of paper.....                          | 35  | 41 | 2,215,113  | 1,937,699  | 277,414   | 5,528  | 14 | 206,056   | 218,726   | 12,670  |
| 46 | Printing and publishing.....                        |     |    |            |            |           |        |    |           |           |         |
|    | Industries relating to printing and publishing (en- |     |    |            |            |           |        |    |           |           |         |
|    | graving, stereotyping and electrotyping, type       |     |    |            |            |           |        |    |           |           |         |
|    | foundry, etc.).....                                 |     |    |            |            |           |        |    |           |           |         |
|    | Total, paper and printing.....                      | 56  | 42 | 2,249,558  | 1,949,794  | 299,764   | 5,975  | 14 | 206,056   | 218,726   | 12,670  |
| 47 | Liquors and beverages—                              |     |    |            |            |           |        |    |           |           |         |
| 48 | Distilled.....                                      | 2   | 2  | 678,375    | 220,793    | 457,582   | 9,151  |    |           |           |         |
| 49 | Malted.....   | 3   | 3  | 861,090    | 607,347    | 253,743   | 5,075  |    |           |           |         |
|    | All other.....                                      | 19  | 12 | 234,908    | 202,135    | 32,833    | 649    | 7  | 82,299    | 94,969    | 12,760  |
|    | Total, liquors and beverages.....                   | 24  | 17 | 1,774,433  | 1,030,275  | 744,158   | 14,875 | 7  | 82,299    | 94,969    | 12,760  |
|    | Chemicals and allied products—                      |     |    |            |            |           |        |    |           |           |         |
| 50 | Chemicals.....                                      | 1   | 1  | 20         | 20         | 20        | 1      |    |           |           |         |
| 51 | Fertilizers.....                                    | 2   | 1  | 590,982    | 448,354    | 142,628   | 2,853  | 1  | 5,046     | 5,291     | 245     |
| 52 | Gas, illuminating and heating.....                  | 6   | 5  | 414,661    | 316,936    | 97,725    | 1,955  | 1  | 10,702    | 13,232    | 2,530   |
| 53 | Oils and oil products.....                          | 1   | 1  |            |            |           |        | 1  | 83,096    | 84,842    | 1,746   |
| 54 | Paints and varnishes.....                           | 1   | 1  | 34,689     | 29,162     | 5,527     | 111    | 3  | 501       | 2,708     | 2,207   |
| 55 | Patent medicines.....                               | 4   | 1  | 110,516    | 51,246     | 59,270    | 1,185  |    |           |           |         |
| 56 | Petroleum, refined.....                             | 1   |    |            |            |           |        |    |           |           |         |
| 57 | Soap.....   | 89  | 51 | 3,419,109  | 2,509,206  | 909,903   | 18,198 | 38 | 1,782     | 3,289     | 1,507   |
| 58 | All other.....                                      | 105 | 60 | 4,569,977  | 3,354,904  | 1,215,073 | 24,303 | 45 | 2,083,478 | 2,442,405 | 358,927 |
|    | Total, chemicals and allied products.....           |     |    |            |            |           |        |    |           |           |         |
|    | Stone, clay, and glass products—                    |     |    |            |            |           |        |    |           |           |         |
| 59 | Stone—  | 2   |    |            |            |           |        |    |           |           |         |
| 60 | Cement.....   | 6   | 3  | 7,869      | 7,111      | 758       | 16     | 2  | 3,634     | 5,770     | 2,136   |
|    | Marble and stone work.....                          | 8   | 4  | 81,952     | 79,121     | 2,831     | 56     | 4  | 35,405    | 43,082    | 7,677   |
| 61 | Brick and tile.....                                 | 1   | 1  |            |            |           |        | 1  | 157,489   | 194,188   | 33,699  |
| 62 | Pottery, terra cotta, fire clay, etc.....           | 1   | 1  |            |            |           |        | 1  | 11,488    | 11,938    | 450     |
| 63 | All other.....                                      |     |    |            |            |           |        |    |           |           |         |
| 64 | Glass and glass products.....                       |     |    |            |            |           |        |    |           |           |         |
|    | Total, stone, clay, and glass products.....         | 18  | 7  | 89,821     | 86,232     | 3,589     | 72     | 11 | 207,780   | 316,078   | 48,898  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued).

(Income returned for the calendar year ended Dec. 31, 1916.)

## FLORIDA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |                   |                   |                  | CORPORATIONS SHOWING NO NET INCOME. |                         |                   |                   |                  |
|--------------------|---|---|-------------------------|-------------------|-------------------|------------------|-------------------------------------|-------------------------|-------------------|-------------------|------------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income.     | Total deductions. | Net income.      | Normal tax.                         | Number of corporations. | Gross income.     | Total deductions. | Deficit.         |
|                    | <b>MANUFACTURING AND MECHANICAL INDUSTRIES—Continued.</b>                                   |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
|                    | Metals and metal products other than iron and steel—  |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 65                 | Smelters.....   | 3                                       | 1                       | \$20,075          | \$16,931          | \$3,144          | \$63                                | 2                       | \$30,582          | \$34,632          | \$4,050          |
| 66                 | Manufactures.....   | 1                                       |                         |                   |                   |                  |                                     | 1                       |                   | 32,715            | 32,715           |
| 67                 | Automobiles, motorcycles, and bicycles.....   | 1                                       |                         |                   |                   |                  |                                     | 1                       | 25,385            | 25,385            |                  |
| 68                 | Carrriages and wagons.....  |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 69                 | Cars (steam railroad, street cars, etc.).....   |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 70                 | All other.....  |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
|                    | <b>Total, metals and metal products other than iron and steel.....</b>                      | <b>5</b>                                | <b>1</b>                | <b>20,075</b>     | <b>16,931</b>     | <b>3,144</b>     | <b>63</b>                           | <b>4</b>                | <b>55,967</b>     | <b>92,732</b>     | <b>36,765</b>    |
|                    | <b>MISCELLANEOUS INDUSTRIES—</b>  |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 71                 | Tobacco.....  | 25                                      | 16                      | 2,974,803         | 2,714,341         | 260,462          | 5,211                               | 9                       | 768,818           | 799,442           | 30,624           |
| 72                 | Agricultural implements.....  | 3                                       | 2                       | 54,062            | 42,021            | 12,041           | 241                                 | 1                       | 7,140             | 7,326             | 186              |
| 73                 | Electrical machinery.....   | 2                                       | 1                       | 21,353            | 13,317            | 8,036            | 161                                 | 1                       | 5,905             | 6,243             | 338              |
| 74                 | Musical instruments, pianos, organs, etc.....   | 1                                       | 1                       | 44,564            | 42,221            | 2,343            | 47                                  |                         |                   |                   |                  |
| 75                 | Rubber goods.....   |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 76                 | Fur goods.....  |   |                         |                   |                   |                  |                                     |                         |                   |                   |                  |
| 77                 | Shipbuilding.....   | 5                                       | 3                       | 336,904           | 252,681           | 84,223           | 1,685                               | 2                       | 2,214             | 5,582             | 3,368            |
| 78                 | Building construction.....  | 6                                       | 5                       | 73,717            | 67,071            | 6,646            | 131                                 | 1                       | 287               | 539               | 252              |
| 79                 | Construction, contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 15                                      | 6                       | 467,116           | 432,885           | 34,231           | 683                                 | 9                       | 195,170           | 229,575           | 34,405           |
| 80                 | Engineering.....  | 3                                       | 2                       | 28,327            | 27,002            | 1,325            | 27                                  | 1                       |                   | 1,218             | 440              |
| 81                 | All other.....  | 60                                      | 43                      | 1,904,755         | 1,583,805         | 320,920          | 6,381                               | 17                      | 322,957           | 365,390           | 42,433           |
|                    | <b>Total, miscellaneous industries.....</b>   | <b>120</b>                              | <b>79</b>               | <b>5,905,371</b>  | <b>5,175,344</b>  | <b>730,227</b>   | <b>14,567</b>                       | <b>41</b>               | <b>1,303,269</b>  | <b>1,415,315</b>  | <b>112,046</b>   |
|                    | <b>Grand total, manufacturing and mechanical industries.....</b>                            | <b>499</b>                              | <b>309</b>              | <b>28,965,588</b> | <b>24,182,740</b> | <b>4,782,848</b> | <b>95,587</b>                       | <b>190</b>              | <b>10,318,544</b> | <b>11,471,556</b> | <b>1,153,012</b> |

|     |   |       |       |            |            |            |         |       |            |            |           |
|-----|---|-------|-------|------------|------------|------------|---------|-------|------------|------------|-----------|
| 52  | Public utilities:   | 29    | 22    | 952,996    | 899,791    | 112,305    | 2,169   | 7     | 125,006    | 133,743    | 8,737     |
| 53  | Electric and gas lighting and power companies.....                          | 20    | 8     | 9,367,842  | 7,157,131  | 2,410,711  | 48,159  | 12    | 1,253,375  | 1,470,456  | 207,081   |
| 54  | Railroads, steam.....   | 4     | 4     | 1,876,014  | 1,458,704  | 417,310    | 5,347   | 5     | 132,689    | 160,109    | 27,420    |
| 55  | Railways, electric, city and suburban.....                                  | 18    | 10    | 1,908,917  | 1,391,267  | 217,650    | 4,343   | 8     | 384,358    | 505,193    | 120,835   |
| 56  | Steamship transportation companies.....                                     | 5     | 4     | 204,834    | 133,102    | 71,732     | 1,435   | 1     | 10,665     | 10,984     | 319       |
| 57  | Waterworks.....   | 30    | 21    | 504,797    | 419,313    | 85,484     | 1,708   | 9     | 141,493    | 165,162    | 23,669    |
| 58  | Express companies.....  | 46    | 24    | 812,103    | 682,890    | 179,213    | 3,584   | 22    | 360,876    | 395,457    | 37,581    |
| 59  | Telephone, telegraph, and radio companies.....                              | 157   | 93    | 15,526,003 | 12,032,198 | 3,494,405  | 69,745  | 64    | 2,418,462  | 2,844,104  | 425,642   |
|     | Total, public utilities.....  |       |       |            |            |            |         |       |            |            |           |
|     | Banks and insurance companies:  |       |       |            |            |            |         |       |            |            |           |
| 60  | Banks:  | 53    | 43    | 3,202,645  | 2,378,766  | 823,879    | 15,953  | 10    | 320,531    | 423,201    | 102,670   |
| 61  | National banks.....   | 190   | 167   | 2,723,309  | 1,958,949  | 764,360    | 15,268  | 23    | 292,854    | 240,832    | 37,978    |
| 62  | Savings banks and State banks.....  | 13    | 10    | 924,915    | 622,889    | 302,076    | 6,041   | 3     | 70,507     | 82,876     | 12,369    |
|     | Trust companies.....  |       |       |            |            |            |         |       |            |            |           |
|     | Total, banks.....   | 256   | 220   | 6,850,869  | 4,960,554  | 1,800,315  | 37,262  | 36    | 593,892    | 746,909    | 153,017   |
|     | Insurance companies—  |       |       |            |            |            |         |       |            |            |           |
| 93  | Life.....   | 2     | 1     | 448        | 419        | 29         | 1       | 1     | 67,728     | 78,710     | 10,982    |
| 94  | Fire and marine (stock).....  | 2     | 1     | 2,198      | 1,171      | 1,027      | 21      | 1     | 13,248     | 22,273     | 9,055     |
| 95  | Fire and marine (mutual).....   |       |       |            |            |            |         |       |            |            |           |
| 96  | Casualty.....   | 42    | 30    | 697,247    | 609,894    | 87,353     | 1,748   | 12    | 109,128    | 121,896    | 12,767    |
| 97  | Fidelity and surety.....  |       |       |            |            |            |         |       |            |            |           |
| 98  | All other.....  | 1     | 1     | .....      | .....      | .....      | .....   | 1     | 1,660      | 1,738      | 78        |
|     | Total, insurance companies.....   | 47    | 32    | 699,893    | 611,484    | 88,409     | 1,770   | 15    | 191,734    | 224,616    | 32,882    |
|     | Grand total, banks and insurance companies.....                             | 303   | 252   | 7,550,762  | 5,572,038  | 1,978,724  | 39,032  | 51    | 785,626    | 971,525    | 185,899   |
|     | Merchandising companies:  |       |       |            |            |            |         |       |            |            |           |
| 99  | Department stores.....  | 7     | 7     | 1,008,767  | 789,599    | 219,168    | 4,173   | ..... | .....      | .....      | .....     |
| 100 | Wholesale jobbers.....  | 119   | 100   | 6,976,471  | 4,045,792  | 2,930,679  | 40,400  | 19    | 471,711    | 554,769    | 83,058    |
| 101 | Real estate.....  | 282   | 110   | 1,501,890  | 988,510    | 513,350    | 10,243  | 172   | 1,203,361  | 1,957,472  | 754,111   |
| 102 | Amusement companies.....  | 28    | 11    | 201,971    | 106,163    | 35,808     | 718     | 17    | 131,646    | 208,617    | 76,971    |
| 103 | Hotels and restaurants.....   | 38    | 23    | 3,526,466  | 3,292,391  | 234,075    | 4,683   | 15    | 653,816    | 684,553    | 30,737    |
|     | Total, merchandising companies.....   | 474   | 251   | 12,315,535 | 9,282,455  | 3,033,080  | 60,217  | 223   | 2,460,584  | 3,405,411  | 944,877   |
| 104 | All other corporations of every description not elsewhere provided for..... | 945   | 547   | 14,347,502 | 10,597,408 | 3,750,094  | 74,085  | 368   | 2,548,719  | 3,582,499  | 1,033,780 |
| 105 | Corporations—inactive.....  | 365   | ..... | .....      | .....      | .....      | .....   | 365   | 1,200      | 14,169     | 12,969    |
|     | Total, miscellaneous companies.....   | 1,280 | 547   | 14,347,502 | 10,597,408 | 3,750,094  | 74,085  | 733   | 2,549,919  | 3,596,668  | 1,076,749 |
|     | Grand total for the State of Florida.....                                   | 2,869 | 1,518 | 81,477,552 | 63,806,729 | 17,670,823 | 351,040 | 1,351 | 19,142,666 | 23,491,838 | 4,349,172 |





|    |   |     |            |            |            |         |    |           |           |         |
|----|---|-----|------------|------------|------------|---------|----|-----------|-----------|---------|
| 22 | Confectionery and ice cream.....  | 14  | 1,787,241  | 1,460,223  | 327,018    | 6,541   | 3  | 35,143    | 54,974    | 19,831  |
| 23 | Food preparations, all other.....   | 2   | 36,702     | 32,909     | 3,793      | 76      |    |           |           |         |
|    | Total, food and kindred products.....   | 58  | 4,794,655  | 3,933,837  | 860,818    | 16,821  | 12 | 153,732   | 199,933   | 46,201  |
|    | Textiles and their products—  |     |            |            |            |         |    |           |           |         |
| 24 | Carpets and rugs.....   | 4   | 171,578    | 131,460    | 40,118     | 802     | 1  | 46,529    | 52,151    | 5,622   |
| 25 | Cordage and twine.....  | 103 | 44,663,687 | 34,521,520 | 10,142,167 | 179,504 | 11 | 1,509,371 | 1,539,507 | 30,136  |
| 26 | Cotton goods.....   | 3   | 209,077    | 162,900    | 46,177     | 924     |    |           |           |         |
| 27 | Hats and caps.....  | 19  | 3,740,128  | 3,107,479  | 632,649    | 11,789  | 3  | 122,852   | 132,058   | 9,206   |
| 28 | Hosiery and knit goods.....   | 6   | 1,103,494  | 945,498    | 157,996    | 3,160   | 1  | 84,886    | 92,269    | 7,373   |
| 29 | Silk and silk goods.....  | 8   | 582,228    | 456,541    | 125,687    | 2,494   | 2  | 61,871    | 67,651    | 5,780   |
| 30 | Woolen and worsted goods.....   | 4   | 64,189     | 63,392     | 797        | 16      | 1  | 3,610     | 3,621     | 11      |
| 31 | Men's clothing.....   | 22  | 4,500,642  | 3,219,130  | 1,281,512  | 25,412  | 1  | 20,150    | 20,217    | 67      |
| 32 | Women's clothing.....   | 1   |            |            |            |         |    |           |           |         |
| 33 | Men's and women's other furnishings.....  | 172 | 55,035,023 | 42,607,920 | 12,427,103 | 224,111 | 20 | 1,849,279 | 1,907,474 | 58,195  |
| 34 | All other.....  | 4   |            |            |            |         |    |           |           |         |
|    | Total, textiles and their products.....   | 54  | 1,196,392  | 475,902    | 720,490    | 14,410  | 1  | 31,569    | 32,663    | 1,094   |
| 35 | Iron and steel products—  | 58  | 3,317,707  | 2,845,761  | 471,946    | 9,113   | 12 | 364,868   | 387,737   | 22,869  |
| 36 | Blast furnaces, steel works, and rolling mills.....   | 4   |            |            |            |         |    |           |           |         |
|    | Foundry and machine shops.....  | 58  | 4,514,099  | 3,321,663  | 1,192,436  | 23,523  | 13 | 396,437   | 420,400   | 23,963  |
|    | Total, iron and steel products.....   | 81  | 4,320,907  | 3,610,584  | 710,323    | 13,657  | 23 | 1,257,820 | 1,712,171 | 454,351 |
| 37 | Lumber and its manufactures—  | 20  | 783,038    | 668,687    | 114,351    | 1,980   | 5  | 121,717   | 146,937   | 25,220  |
| 38 | Sawmills and planing mills.....   | 31  | 1,628,269  | 1,340,038  | 288,231    | 5,382   | 5  | 1,343,367 | 1,416,254 | 72,887  |
| 39 | Furniture and fixtures.....   | 132 | 6,732,214  | 5,619,309  | 1,112,905  | 21,019  | 33 | 2,722,904 | 3,275,362 | 552,458 |
|    | All other wood-working establishments.....  | 3   | 290,892    | 147,078    | 143,814    | 2,877   |    |           |           |         |
|    | Total, lumber and its manufactures.....   | 7   | 186,585    | 158,387    | 28,198     | 388     | 2  | 60,824    | 64,786    | 3,962   |
| 40 | Leather and finished products—  | 11  | 733,259    | 487,413    | 245,846    | 4,311   | 2  | 60,824    | 64,786    | 3,962   |
| 41 | Leather, tanned, curried, and finished.....   | 13  | 1,151,453  | 730,971    | 420,482    | 8,410   | 2  | 201,846   | 258,436   | 56,590  |
| 42 | Boots and shoes.....  | 86  | 4,597,584  | 4,223,727  | 373,857    | 6,973   | 29 | 1,340,559 | 1,522,984 | 182,425 |
|    | All other.....  | 2   | 99,748     | 88,928     | 15,820     | 289     |    |           |           |         |
|    | Total, leather and finished products.....   | 101 | 5,848,755  | 5,038,626  | 810,159    | 15,672  | 31 | 1,542,405 | 1,781,420 | 239,015 |
| 43 | Paper and printing—   |     |            |            |            |         |    |           |           |         |
| 44 | Paper and wood pulp.....  | 11  | 1,151,453  | 730,971    | 420,482    | 8,410   | 2  | 201,846   | 258,436   | 56,590  |
| 45 | Manufactures of paper.....  | 57  | 4,597,584  | 4,223,727  | 373,857    | 6,973   | 29 | 1,340,559 | 1,522,984 | 182,425 |
| 46 | Printing and publishing.....  | 2   | 99,748     | 88,928     | 15,820     | 289     |    |           |           |         |
|    | Industries relating to printing and publishing<br>(engraving, stereotyping, and electrotyping,<br>type founding, etc.)..... | 2   |            |            |            |         |    |           |           |         |
|    | Total, paper and printing.....  | 101 | 5,848,755  | 5,038,626  | 810,159    | 15,672  | 31 | 1,542,405 | 1,781,420 | 239,015 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## GEORGIA—Continued.

| Classification No. | INDUSTRIES.  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|--|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |  |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
|                    | Manufacturing and mechanical industries—Continued. |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 47                 | Liquors and beverages—                             |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 48                 | Distilled.....                                     | 75                                      | 66                               | \$7,192,074   | \$4,570,806       | \$3,121,268 | \$62,407                            | 9                       | \$224,318     | \$278,889         | \$54,571 |  |
| 49                 | Malted.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | All other.....                                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, liquors and beverages.....                  | 75                                      | 66                               | 7,192,074     | 4,070,806         | 3,121,268   | 62,407                              | 9                       | 224,318       | 278,889           | 54,571   |  |
|                    | Chemicals and allied products—                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 50                 | Chemicals.....                                     | 9                                       | 4                                | 272,116       | 190,426           | 72,690      | 1,455                               | 5                       | 36,615        | 43,180            | 6,565    |  |
| 51                 | Fertilizers.....                                   | 112                                     | 75                               | 4,854,006     | 3,457,610         | 1,396,396   | 22,086                              | 37                      | 734,736       | 954,500           | 219,764  |  |
| 52                 | Gas, illuminating and heating.....                 | 3                                       | 2                                | 302,854       | 241,319           | 61,535      | 1,231                               | 1                       | 164,128       | 165,890           | 1,762    |  |
| 53                 | Oils, and oil products.....                        | 76                                      | 50                               | 7,626,757     | 6,875,979         | 750,778     | 14,214                              | 26                      | 904,026       | 1,076,156         | 172,130  |  |
| 54                 | Paints and varnishes.....                          | 4                                       | 3                                | 170,369       | 142,382           | 27,987      | 559                                 | 1                       | 646           | 4,411             | 1,765    |  |
| 55                 | Patent medicines.....                              | 9                                       | 5                                | 664,848       | 549,115           | 115,733     | 2,315                               | 4                       | 12,268        | 15,459            | 3,191    |  |
| 56                 | Petroleum, refined.....                            |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 57                 | Soap.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 58                 | All other.....                                     | 25                                      | 20                               | 2,266,229     | 1,726,011         | 540,215     | 10,398                              | 5                       | 25,298        | 51,404            | 26,106   |  |
|                    | Total, chemicals and allied products.....          | 238                                     | 159                              | 16,157,179    | 13,191,845        | 2,965,334   | 52,258                              | 79                      | 1,879,717     | 2,311,000         | 431,283  |  |
|                    | Stone, clay, and glass products—                   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 59                 | Stone—   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 60                 | Cement.....  | 6                                       | 3                                | 539,782       | 381,598           | 158,184     | 3,163                               | 3                       | 24,881        | 51,345            | 26,464   |  |
|                    | Marble and stone work.....                         | 24                                      | 17                               | 1,367,171     | 1,171,869         | 195,302     | 3,556                               | 7                       | 136,004       | 139,238           | 23,234   |  |
|                    | Clay—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 61                 | Brick and tile.....                                | 25                                      | 14                               | 952,913       | 837,261           | 115,652     | 2,312                               | 11                      | 367,917       | 429,081           | 61,764   |  |
| 62                 | Pottery, terra cotta, fire clay, etc.....          | 4                                       | 3                                | 225,576       | 178,274           | 47,302      | 947                                 | 1                       | 3,475         | 3,513             | 38       |  |
| 63                 | All other.....                                     | 2                                       | 1                                | 38,367        | 25,518            | 12,849      | 257                                 | 1                       | 25,678        | 26,082            | 404      |  |
| 64                 | Glass and glass products.....                      | 1                                       | 1                                |               |                   |             |                                     | 1                       | 16,318        | 21,932            | 5,614    |  |
|                    | Total, stone, clay, and glass products.....        | 62                                      | 38                               | 3,123,809     | 2,594,520         | 529,259     | 10,235                              | 24                      | 574,273       | 691,791           | 117,518  |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

GEORGIA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | <b>Banks and insurance companies—Continued.</b>                             |   |                         |               |                   |             |                                     |                         |               |                   |           |
|                    | Insurance companies—  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 93                 | Life.....   | 8                                       | 6                       | \$1,864,708   | \$1,801,549       | \$63,159    | \$1,263                             | 2                       | \$118,973     | \$177,920         | \$58,947  |
| 94                 | Fire and marine (stock).....  | 2                                       | 1                       | 52,772        | 47,503            | 5,269       | 105                                 | 1                       | 315,263       | 365,756           | 50,493    |
| 95                 | Fire and marine (mutual).....   | 2                                       | 2                       | 42,878        | 42,878            | 0           | 858                                 |                         |               |                   |           |
| 96                 | Casualty.....   | 14                                      | 10                      | 3,277,045     | 3,178,249         | 98,796      | 1,977                               | 4                       | 13,272        | 14,976            | 1,704     |
| 97                 | Fidelity and surety.....  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 98                 | All other.....  | 1                                       |                         |               |                   |             |                                     | 1                       | 12,499        | 15,936            | 3,437     |
|                    | Total, insurance companies.....   | 27                                      | 19                      | 5,237,403     | 5,027,301         | 210,102     | 4,203                               | 8                       | 460,007       | 554,588           | 94,581    |
|                    | Grand total, banks and insurance companies.....                             | 781                                     | 707                     | 21,770,877    | 15,882,787        | 6,188,090   | 121,789                             | 74                      | 880,501       | 1,177,318         | 296,817   |
|                    | <b>Merchandising companies:</b>   |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 99                 | Department stores.....  | 19                                      | 18                      | 1,883,418     | 1,597,187         | 286,231     | 5,674                               | 1                       | 143,799       | 198,607           | 54,808    |
| 100                | Wholesale jobbers.....  | 212                                     | 180                     | 11,639,913    | 8,142,117         | 3,497,796   | 64,404                              | 32                      | 630,859       | 885,028           | 254,169   |
| 101                | Real estate.....  | 167                                     | 75                      | 766,277       | 564,213           | 202,064     | 4,030                               | 92                      | 582,809       | 809,268           | 226,459   |
| 102                | Amusement companies.....  | 44                                      | 27                      | 1,117,156     | 1,039,109         | 78,047      | 1,557                               | 17                      | 420,067       | 453,255           | 33,188    |
| 103                | Hotels and restaurants.....   | 32                                      | 19                      | 883,393       | 719,295           | 164,098     | 3,240                               | 13                      | 415,370       | 701,276           | 285,906   |
|                    | Total, merchandising companies.....   | 474                                     | 319                     | 16,290,157    | 12,061,921        | 4,228,236   | 78,905                              | 155                     | 2,192,904     | 3,047,434         | 854,530   |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,778                                   | 1,298                   | 33,197,729    | 21,092,591        | 9,105,138   | 181,625                             | 470                     | 4,082,230     | 5,438,941         | 1,356,711 |
| 105                | Corporations—Inactive.....  | 237                                     |                         |               |                   |             |                                     | 237                     |               |                   | 36,982    |
|                    | Total miscellaneous companies.....  | 1,955                                   | 1,298                   | 33,197,729    | 21,092,591        | 9,105,138   | 181,625                             | 687                     | 4,082,230     | 5,475,923         | 1,393,693 |
|                    | Grand total for the State of Georgia.....                                   | 4,758                                   | 3,424                   | 251,095,946   | 194,587,307       | 56,508,639  | 1,082,190                           | 1,334                   | 29,501,342    | 34,977,389        | 5,476,047 |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

HAWAII—Continued.

| Classification No. | INDUSTRIES.   | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|---|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |   |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
| 35                 | Manufacturing and mechanical industries—Continued.  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 36                 | Iron and steel products—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Blast furnaces, steelworks, and rolling mills.....  | 1                                       | 1                                | \$776,832     | \$178,943         | \$597,909   | \$11,958                            |                         |               |                   |          |  |
|                    | Foundry and machine shops.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, iron and steel products.....   | 1                                       | 1                                | 776,832       | 178,943           | 597,909     | 11,958                              |                         |               |                   |          |  |
| 37                 | Lumber and its manufactures—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 38                 | Sawmills and planing mills.....   | 1                                       |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 39                 | Furniture and fixtures.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | All other woodworking establishments.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, lumber and its manufactures.....   | 1                                       |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 40                 | Leather and finished products—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 41                 | Leather, tanned, curried, and finished.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 42                 | Boots and shoes.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | All other.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, leather and finished products.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 43                 | Paper and printing—   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 44                 | Paper and wood pulp.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 45                 | Manufactures of paper.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 46                 | Printing and publishing.....  | 21                                      | 15                               | 675,913       | 628,306           | 47,607      | 913                                 | 6                       | 14,913        | 18,014            | 3,101    |  |
|                    | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, paper and printing.....  | 21                                      | 15                               | 675,913       | 628,306           | 47,607      | 913                                 | 6                       | 14,913        | 18,014            | 3,101    |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

HAWAII—Continued.

| Classification | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|----------------|--|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| 79             | Manufacturing and mechanical industries—Continued.                                     |   |               |                   |             |                                     |                         |               |                   |           |
|                | Miscellaneous industries—Continued.  |   |               |                   |             |                                     |                         |               |                   |           |
|                | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.) | 3                                       | \$63,041      | \$43,680          | \$19,361    | \$387                               | 3                       | \$772,230     | \$948,496         | \$176,296 |
| 80             | Engineering  | 7                                       | 275,805       | 144,202           | 131,663     | 2,633                               | 1                       | 26,380        | 40,090            | 14,310    |
| 81             | All other  | 20                                      | 662,144       | 332,637           | 329,507     | 6,589                               | 9                       | \$72,703      | 1,085,935         | 213,232   |
|                | Total, miscellaneous industries  | 124                                     | 45,787,323    | 25,565,802        | 20,221,521  | 380,804                             | 36                      | 1,365,892     | 1,656,158         | 290,266   |
|                | Grand total, manufacturing and mechanical industries                                   |   |               |                   |             |                                     |                         |               |                   |           |
|                | Public utilities:  |   |               |                   |             |                                     |                         |               |                   |           |
| 82             | Electric and gas lighting and power companies  | 6                                       | 1,124,851     | 828,259           | 296,592     | 5,932                               | 2                       | 29,925        | 30,294            | 369       |
| 83             | Railroads, steam   | 10                                      | 2,934,124     | 1,900,560         | 1,633,564   | 20,671                              | 4                       | 90,196        | 140,561           | 50,365    |
| 84             | Railways, electric, city and suburban  | 1                                       | 680,282       | 464,078           | 216,204     | 4,324                               |                         |               |                   |           |
| 85             | Steamship transportation companies   | 1                                       | 3,289,676     | 2,761,727         | 527,949     | 10,559                              |                         |               |                   |           |
| 86             | Waterworks   | 2                                       | 228,631       | 153,349           | 75,282      | 1,505                               | 1                       | 100           | 550               | 450       |
| 87             | Express companies  | 5                                       | 438,745       | 304,434           | 131,311     | 2,686                               | 1                       | 13,980        | 14,049            | 89        |
| 88             | Telephone, telegraph and radio companies   | 12                                      | 1,137,010     | 1,051,698         | 85,312      | 1,706                               | 4                       | 174,212       | 186,872           | 12,660    |
| 89             | All other  | 38                                      | 9,883,319     | 7,464,105         | 2,369,214   | 47,983                              | 12                      | 308,413       | 372,346           | 63,933    |
|                | Total, public utilities  |   |               |                   |             |                                     |                         |               |                   |           |
|                | Banks and insurance companies:   |   |               |                   |             |                                     |                         |               |                   |           |
|                | Banks:   |   |               |                   |             |                                     |                         |               |                   |           |
| 90             | National banks   | 10                                      | 906,957       | 575,201           | 331,756     | 6,636                               | 1                       | 10,711        | 11,858            | 1,147     |
| 91             | Savings banks and State banks  | 8                                       | 104,193       | 79,031            | 25,172      | 504                                 | 2                       | 2,850         | 4,878             | 2,028     |
| 92             | Trust companies  | 6                                       | 691,694       | 342,929           | 348,765     | 6,975                               |                         |               |                   |           |
|                | Total, banks   | 24                                      | 1,702,844     | 997,161           | 705,683     | 14,115                              | 3                       | 13,561        | 16,736            | 3,175     |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IDAHO—Continued.

| Classification No. | INDUSTRIES.   | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|---|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |   |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
| 13                 | Manufacturing and mechanical industries:                              |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 13                 | Food and kindred products—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 14                 | Butter, cheese and milk.....  | 20                                      | 12                               | \$118,702     | \$105,370         | \$13,332    | \$261                               | 8                       | \$135,537     | \$143,366         | \$7,829  |  |
| 15                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 4                                       | 1                                | 4,714         | 3,197             | 1,517       | 30                                  | 3                       | 7,104         | 8,076             | 972      |  |
| 16                 | Oleomargarine.....  | 10                                      | 8                                | 252,033       | 233,544           | 18,489      | 370                                 | 2                       | 9,576         | 10,016            | 440      |  |
| 17                 | Slaughtering and meat packing, and meat products.                     | 1                                       | 1                                | 7,714         | 7,192             | 522         | 10                                  |                         |               |                   |          |  |
| 18                 | Bread and bakery products.....  | 27                                      | 25                               | 780,880       | 576,674           | 204,206     | 3,737                               | 2                       | 24,000        | 25,302            | 1,302    |  |
| 19                 | Flour and spices.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 20                 | Flour mills and grist mills.....                                      |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 21                 | Sugar refining (not including beet sugar) and molasses.....           |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 22                 | Beet sugar.....   | 2                                       | 2                                | 101,482       | 77,792            | 23,690      | 473                                 |                         |               |                   |          |  |
| 23                 | Confectionery and ice cream.....                                      | 2                                       | 1                                | 4,068         | 3,121             | 947         | 19                                  | 1                       | 32,609        | 44,260            | 11,651   |  |
|                    | Food preparations, all other.....                                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, food and kindred products.....                                 | 66                                      | 50                               | 1,269,593     | 1,006,890         | 262,703     | 4,900                               | 16                      | 208,826       | 231,020           | 22,194   |  |
|                    | Textiles and their products—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 24                 | Carpets and rugs.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 25                 | Cordage and twine.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 26                 | Cotton goods.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 27                 | Hats and caps.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 28                 | Hosiery and knit goods.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 29                 | Silk and silk goods.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 30                 | Woolen and worsted goods.....   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 31                 | Men's clothing.....   | 2                                       | 1                                | 32,669        | 21,643            | 11,026      | 221                                 | 1                       | 17,580        | 17,650            | 70       |  |
| 32                 | Women's clothing.....   | 1                                       | 1                                | 5,881         | 5,115             | 766         | 15                                  |                         |               |                   |          |  |
| 33                 | Men's and women's other furnishings.....                              |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 34                 | All other.....  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, textiles and their products.....                               | 3                                       | 2                                | 38,550        | 26,758            | 11,792      | 236                                 | 1                       | 17,580        | 17,650            | 70       |  |

|    |   |    |    |           |           |         |        |    |           |           |
|----|---|----|----|-----------|-----------|---------|--------|----|-----------|-----------|
| 35 | Iron and steel products—  | 2  | 1  | 28,798    | 20,562    | 8,236   | 130    | 1  | 3,307     | 3,307     |
| 36 | Blast furnaces, steelworks, and rolling mills.....  | 7  | 5  | 701,462   | 477,459   | 284,003 | 5,680  | 2  | 18,574    | 19,957    |
|    | Foundry and machine shops.....  |    |    |           |           |         |        |    |           |           |
|    | Total, iron and steel products.....   | 9  | 6  | 790,260   | 498,021   | 292,239 | 5,810  | 3  | 18,574    | 23,264    |
|    | Lumber and its manufactures—  |    |    |           |           |         |        |    |           |           |
| 37 | Sawmills and planing mills.....   | 22 | 14 | 3,027,798 | 2,142,231 | 885,497 | 17,066 | 8  | 4,271,471 | 1,455,470 |
| 38 | Furniture and fixtures.....   | 1  | 1  | 4,311     | 4,206     | 105     | 2      |    |           |           |
| 39 | All other woodworking establishments.....   | 6  | 2  | 215,648   | 109,197   | 106,451 | 2,129  | 4  | 34,473    | 45,094    |
|    | Total, lumber and its manufactures.....   | 29 | 17 | 3,247,687 | 2,255,634 | 992,053 | 19,797 | 12 | 1,305,944 | 1,500,564 |
|    | Leather and finished products—  |    |    |           |           |         |        |    |           |           |
| 40 | Leather, tanned, curried, and finished.....   |    |    |           |           |         |        |    |           |           |
| 41 | Books and shoes.....  |    |    |           |           |         |        |    |           |           |
| 42 | All other.....  |    |    |           |           |         |        |    |           |           |
|    | Total, leather and finished products.....   |    |    |           |           |         |        |    |           |           |
|    | Paper and printing—   |    |    |           |           |         |        |    |           |           |
| 43 | Paper and wood pulp.....  |    |    |           |           |         |        |    |           |           |
| 44 | Manufactures of paper.....  |    |    |           |           |         |        |    |           |           |
| 45 | Printing and publishing.....  | 19 | 15 | 927,464   | 854,841   | 70,623  | 1,406  | 4  | 68,487    | 69,058    |
| 46 | Industries relating to printing and publishing (en-<br>graving, stereotyping, and electrotyping, type<br>founding, etc.)..... |    |    |           |           |         |        |    |           |           |
|    | Total, paper and printing.....  | 19 | 15 | 927,464   | 856,841   | 70,623  | 1,406  | 4  | 68,487    | 69,058    |
|    | Liquors and beverages—  |    |    |           |           |         |        |    |           |           |
| 47 | Distilled.....  |    |    |           |           |         |        |    |           |           |
| 48 | Malted.....   |    |    |           |           |         |        |    |           |           |
| 49 | All other.....  | 1  |    |           |           |         |        | 1  | 67,267    | 88,106    |
|    | Total, liquors and beverages.....   | 1  |    |           |           |         |        | 1  | 67,267    | 88,106    |
|    | Chemical and allied products—   |    |    |           |           |         |        |    |           |           |
| 50 | Chemicals.....  |    |    |           |           |         |        |    |           |           |
| 51 | Fertilizers.....  |    |    |           |           |         |        |    |           |           |
| 52 | Gas, illuminating and heating.....  | 1  | 1  | 37,154    | 35,539    | 1,615   | 32     |    |           |           |
| 53 | Oils, and oil products.....   |    |    |           |           |         |        |    |           |           |
| 54 | Paints and varnishes.....   |    |    |           |           |         |        |    |           |           |
| 55 | Patent medicines.....   |    |    |           |           |         |        |    |           |           |
| 56 | Petroleum, refined.....   | 1  |    |           |           |         |        | 1  | 1,900     | 2,127     |
| 57 | Soap.....   | 2  | 2  | 67,787    | 18,299    | 49,578  | 992    |    |           |           |
| 58 | All other.....  |    |    |           |           |         |        |    |           |           |
|    | Total, chemical and allied products.....  | 4  | 3  | 1,041,941 | 53,748    | 51,193  | 1,024  | 1  | 1,900     | 2,127     |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## ILLINOIS.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |  |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|--|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |  |  |  |
|                    | <b>Agriculture and animal husbandry:</b>                              |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |  |
| 1                  | Farming.....  | 58                                      | 22                      | \$231,821     | \$194,850         | \$36,971    | \$728       | 36                                  | \$327,627     | \$500,949         | \$233,322 |  |  |  |
| 2                  | Florists and fruit growers.....                                       | 72                                      | 31                      | 1,491,432     | 1,357,201         | 134,141     | 2,619       | 38                                  | 454,766       | 550,500           | 95,794    |  |  |  |
| 3                  | Stock raising.....  | 32                                      | 10                      | 1,567,210     | 860,060           | 707,150     | 14,021      | 13                                  | 80,819        | 193,476           | 112,627   |  |  |  |
| 4                  | Forest and lumber not provided for elsewhere.....                     | 35                                      | 19                      | 620,100       | 376,077           | 244,113     | 4,764       | 16                                  | 735,514       | 1,278,047         | 542,533   |  |  |  |
|                    | Total, agriculture and animal husbandry.....                          | 197                                     | 94                      | 3,910,653     | 2,788,278         | 1,122,375   | 22,132      | 103                                 | 1,598,756     | 2,583,032         | 984,276   |  |  |  |
|                    | <b>Extraction of minerals:</b>  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |  |
| 5                  | Coal mines.....   | 245                                     | 169                     | 54,811,882    | 46,800,175        | 7,921,707   | 157,773     | 76                                  | 9,983,830     | 10,541,502        | 557,672   |  |  |  |
| 6                  | Copper mines.....   | 4                                       | 4                       | 15,338        | 10,141            | 5,197       | 104         | 4                                   | 21,608        | 531,611           | 537,003   |  |  |  |
| 7                  | Gold and silver and precious metals.....                              | 10                                      | 2                       | 16,820        | 500,463           | 56,357      | 1,128       | 8                                   | 13,164        | 17,244            | 4,080     |  |  |  |
| 8                  | Iron mines.....   | 9                                       | 3                       | 6,362,495     | 1,815,817         | 4,546,678   | 99,933      | 6                                   | 84,987        | 103,082           | 18,099    |  |  |  |
| 9                  | Lead and zinc mines.....  | 8                                       | 4                       | 2,517,316     | 2,461,104         | 56,212      | 1,126       | 4                                   | 68,298        | 71,795            | 3,497     |  |  |  |
| 10                 | Quarries.....   | 30                                      | 16                      | 3,309,225     | 2,023,216         | 1,286,009   | 25,681      | 14                                  | 598,320       | 626,531           | 28,031    |  |  |  |
| 11                 | Oil, gas, and salt wells.....   | 68                                      | 38                      | 3,095,333     | 2,192,202         | 1,093,131   | 11,924      | 30                                  | 64,087        | 229,883           | 165,796   |  |  |  |
| 12                 | All other.....  | 101                                     | 44                      | 70,728,439    | 56,253,118        | 14,475,321  | 288,609     | 57                                  | 824,543       | 1,156,007         | 331,464   |  |  |  |
|                    | Total, extraction of minerals.....                                    | 475                                     | 276                     | 13,916,048    | 10,124,987        | 3,791,061   | 75,780      | 199                                 | 11,662,037    | 13,367,679        | 1,705,642 |  |  |  |
|                    | <b>Manufacturing and mechanical industries:</b>                       |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |  |
| 13                 | Food and kindred products:  | 123                                     | 99                      | 7,811,033     | 5,968,251         | 1,842,782   | 33,876      | 24                                  | 307,179       | 326,064           | 18,885    |  |  |  |
| 14                 | Butter, cheese, and milk.....   | 56                                      | 37                      | 2,641,893     | 2,000,555         | 641,338     | 12,867      | 19                                  | 948,383       | 1,030,367         | 132,049   |  |  |  |
| 15                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 6                                       | 3                       | 194,173,008   | 147,348,749       | 51,824,259  | 1,035,361   | 3                                   | 514,176       | 635,982           | 81,984    |  |  |  |
| 16                 | Oleomargarine.....  | 59                                      | 48                      | 6,238,413     | 5,390,349         | 868,064     | 17,072      | 11                                  | 115,854       | 1,153,518         | 121,805   |  |  |  |
| 17                 | Slaughtering and meat packing, and meat products.....                 | 53                                      | 44                      | 210,243       | 33,402            | 176,841     | 37,460      | 9                                   | 20,716        | 20,865            | 37,664    |  |  |  |
| 18                 | Bread and bakery products.....  | 3                                       | 2                       | 6,960,304     | 5,071,645         | 1,888,659   | 37,460      | 1                                   | 515,354       | 619,141           | 107,787   |  |  |  |
| 19                 | Coffee and spices.....  | 94                                      | 76                      | 220,359       | 134,643           | 85,716      | 1,714       | 18                                  | 1,157         | 84,356            | 83,199    |  |  |  |
| 20                 | Flour mills and gristmills.....                                       | 4                                       | 2                       | 134,643       | 134,643           | 0           | 0           | 2                                   | 0             | 0                 | 0         |  |  |  |
| 21                 | Sugar refining (not including beet sugar) and molasses.....           | 4                                       | 2                       | 220,359       | 134,643           | 85,716      | 1,714       | 2                                   | 1,157         | 84,356            | 83,199    |  |  |  |
|                    | Beet sugar.....   | 4                                       | 2                       | 220,359       | 134,643           | 85,716      | 1,714       | 2                                   | 1,157         | 84,356            | 83,199    |  |  |  |

|    |  |             |             |             |           |     |            |            |           |
|----|--|-------------|-------------|-------------|-----------|-----|------------|------------|-----------|
| 22 | Confectionery and ice cream.....   | 6,993,643   | 5,810,616   | 1,183,027   | 23,322    | 21  | 682,600    | 748,847    | 66,247    |
| 23 | Food preparations, all other.....  | 26,775,804  | 20,392,085  | 6,383,719   | 127,133   | 31  | 1,552,769  | 1,841,043  | 288,274   |
|    | Total, food and kindred products.....  | 265,994,150 | 197,452,143 | 68,542,007  | 1,367,214 | 139 | 6,358,146  | 7,292,790  | 934,644   |
|    | <b>Textiles and their products—</b>  |             |             |             |           |     |            |            |           |
| 24 | Carpets and rugs.....  | 179,631     | 174,206     | 5,335       | 107       | 3   | 31,252     | 31,873     | 621       |
| 25 | Cordage and twine.....   | 551,437     | 283,798     | 267,639     | 5,353     | 1   | 153,319    | 151,265    | 966       |
| 26 | Cotton goods.....  | 1,824,921   | 1,458,695   | 366,226     | 7,252     | 2   | 35,613     | 38,395     | 2,782     |
| 27 | Hats and caps.....   | 3,986,985   | 2,877,659   | 1,099,326   | 18,111    | 5   | 620,573    | 710,401    | 80,828    |
| 28 | Hosiery and knit goods.....  | 3,373,411   | 2,540,121   | 1,033,293   | 20,514    | 3   | 249,934    | 273,000    | 23,066    |
| 29 | Silk and silk goods.....   | 1,632,925   | 1,215,733   | 417,193     | 3,314     | 1   | 32,226     | 37,337     | 5,101     |
| 30 | Woolen and worsted goods.....  | 1,798,808   | 1,547,758   | 251,110     | 3,853     | 4   | 151,594    | 151,307    | 38,753    |
| 31 | Men's clothing.....  | 8,391,066   | 6,642,310   | 1,747,696   | 33,839    | 14  | 922,511    | 802,860    | 40,706    |
| 32 | Women's clothing.....  | 4,936,683   | 4,188,973   | 807,686     | 14,397    | 13  | 378,211    | 431,367    | 73,356    |
| 33 | Men's and women's other furnishings.....   | 13,152,803  | 10,585,817  | 2,566,986   | 41,156    | 17  | 1,021,023  | 1,176,703  | 153,680   |
| 34 | All other.....   | 4,248,123   | 3,288,109   | 962,014     | 18,356    | 13  | 130,223    | 150,526    | 20,303    |
|    | Total, textiles and their products.....  | 41,295,770  | 32,761,269  | 8,534,501   | 166,492   | 81  | 3,589,422  | 4,006,971  | 467,552   |
|    | <b>Iron and steel products—</b>  |             |             |             |           |     |            |            |           |
| 35 | Blast furnaces, steelworks, and rolling mills.....   | 148,040,044 | 82,218,928  | 65,821,116  | 1,310,926 | 21  | 333,416    | 156,136    | 122,720   |
| 36 | Foundry and machine shops.....   | 187,333,041 | 126,521,624 | 60,808,420  | 1,153,097 | 245 | 8,314,354  | 10,736,036 | 2,421,682 |
|    | Total, iron and steel products.....  | 335,373,085 | 208,740,552 | 126,629,536 | 2,464,023 | 266 | 8,647,770  | 11,192,172 | 2,544,402 |
|    | <b>Lumber and its manufactures—</b>  |             |             |             |           |     |            |            |           |
| 37 | Sawmills and planing mills.....  | 12,489,662  | 10,085,228  | 2,394,434   | 44,591    | 34  | 2,377,376  | 2,513,894  | 136,518   |
| 38 | Furniture and fixtures.....  | 16,029,839  | 13,585,844  | 2,443,095   | 48,379    | 36  | 1,365,411  | 1,583,441  | 218,030   |
| 39 | All other woodworking establishments.....  | 19,752,550  | 15,186,913  | 4,565,637   | 89,725    | 34  | 911,514    | 1,086,751  | 175,237   |
|    | Total, lumber and its manufactures.....  | 48,269,151  | 38,877,985  | 9,391,166   | 182,695   | 104 | 4,654,301  | 5,181,086  | 529,785   |
|    | <b>Leather and finished products—</b>  |             |             |             |           |     |            |            |           |
| 40 | Leather, tanned, curried, and finished.....  | 8,232,046   | 5,913,684   | 2,318,362   | 15,282    | 7   | 181,454    | 237,519    | 56,065    |
| 41 | Boots and shoes.....   | 4,872,086   | 3,531,388   | 1,341,698   | 24,707    | 7   | 401,265    | 445,789    | 44,524    |
| 42 | All other.....   | 3,313,988   | 2,514,152   | 799,836     | 15,921    | 10  | 153,928    | 180,649    | 26,721    |
|    | Total, leather and finished products.....  | 16,418,120  | 11,959,224  | 4,458,896   | 55,910    | 24  | 736,647    | 863,957    | 127,310   |
|    | <b>Paper and printing—</b>   |             |             |             |           |     |            |            |           |
| 43 | Paper and wood pulp.....   | 3,343,385   | 2,340,344   | 1,003,041   | 20,061    | 2   | 11,738     | 15,304     | 3,566     |
| 44 | Manufactures of paper.....   | 17,307,291  | 11,675,356  | 5,631,935   | 112,338   | 21  | 481,846    | 562,062    | 80,216    |
| 45 | Printing and publishing.....   | 73,929,271  | 64,388,310  | 9,540,961   | 181,013   | 232 | 10,761,750 | 11,821,604 | 1,062,851 |
| 46 | Industries relating to printing and publishing (en-<br>graving, stereotyping and electrotyping, type<br>founding, etc.)..... | 7,069,707   | 5,887,381   | 1,182,326   | 23,214    | 22  | 656,068    | 687,325    | 31,257    |
|    | Total, paper and printing.....   | 101,649,654 | 84,291,391  | 17,358,263  | 339,626   | 276 | 11,911,492 | 13,089,295 | 1,177,893 |

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

ILLINOIS—Continued.

| Classification No. | INDUSTRIES   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |  |
|--------------------|--|---|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|--|
|                    |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |  |
|                    | Manufacturing and mechanical industries—Continued. |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Liquors and beverages—                             |   |               |                   |             |             |                                     |               |                   |          |  |
| 47                 | Distilled.....                                     | 11                                      | \$17,650,259  | \$15,588,274      | \$2,061,985 | \$38,906    | 2                                   | \$106,784     | \$123,262         | \$16,478 |  |
| 48                 | Malted.....  | 80                                      | 30,100,113    | 26,271,422        | 3,829,691   | 75,876      | 15                                  | 1,824,235     | 2,006,685         | 182,450  |  |
| 49                 | All other.....                                     | 56                                      | 2,526,382     | 2,141,060         | 385,322     | 7,085       | 18                                  | 515,761       | 566,169           | 50,408   |  |
|                    | Total, liquors and beverages.....                  | 147                                     | 50,277,754    | 44,000,756        | 6,276,998   | 122,467     | 35                                  | 2,446,780     | 2,696,116         | 249,336  |  |
|                    | Chemicals and allied products—                     |   |               |                   |             |             |                                     |               |                   |          |  |
| 50                 | Chemicals.....                                     | 93                                      | 7,856,480     | 5,376,075         | 2,480,405   | 47,182      | 38                                  | 375,133       | 487,185           | 112,052  |  |
| 51                 | Fertilizers.....                                   | 16                                      | 7,633,013     | 4,281,337         | 3,351,626   | 55,291      | 3                                   | 38,765        | 65,558            | 26,793   |  |
| 52                 | Gas, illuminating and heating.....                 | 28                                      | 2,105,783     | 1,827,981         | 282,802     | 5,658       | 8                                   | 87,285        | 155,196           | 67,911   |  |
| 53                 | Oils and oil products.....                         | 21                                      | 9,777,183     | 3,161,711         | 3,615,472   | 72,169      | 4                                   | 70,675        | 75,591            | 4,916    |  |
| 54                 | Paints and varnishes.....                          | 60                                      | 4,328,622     | 5,458,437         | 1,870,185   | 34,769      | 12                                  | 279,548       | 325,358           | 45,810   |  |
| 55                 | Patent medicines.....                              | 65                                      | 4,172,349     | 2,532,431         | 1,639,918   | 31,967      | 29                                  | 164,598       | 197,972           | 33,374   |  |
| 56                 | Petroleum, refined.....                            | 13                                      | 56,099,334    | 25,951,062        | 30,148,272  | 602,964     | 4                                   | 485,854       | 654,271           | 168,417  |  |
| 57                 | S soap.....  | 23                                      | 3,569,656     | 2,819,406         | 750,250     | 14,497      | 13                                  | 472,119       | 553,558           | 81,739   |  |
| 58                 | All other.....                                     | 184                                     | 25,489,859    | 17,767,223        | 7,722,636   | 151,480     | 74                                  | 917,925       | 1,040,244         | 122,319  |  |
|                    | Total, chemicals and allied products.....          | 503                                     | 121,652,279   | 69,170,713        | 51,881,566  | 1,015,917   | 185                                 | 2,891,900     | 3,555,233         | 663,333  |  |
|                    | Stone, clay, and glass products—                   |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Stone—   |   |               |                   |             |             |                                     |               |                   |          |  |
| 59                 | Cement.....  | 33                                      | 9,781,314     | 9,193,515         | 587,799     | 11,757      | 12                                  | 1,187,411     | 1,319,298         | 131,887  |  |
| 60                 | Marble and stone work.....                         | 80                                      | 3,941,568     | 3,448,804         | 492,764     | 9,769       | 26                                  | 1,974,875     | 2,154,404         | 179,529  |  |
|                    | Clay—  |   |               |                   |             |             |                                     |               |                   |          |  |
| 61                 | Brick and tile.....                                | 82                                      | 11,475,991    | 9,962,104         | 1,513,887   | 29,466      | 33                                  | 1,237,210     | 1,342,857         | 105,647  |  |
| 62                 | Pottery, terra cotta, fire clay, etc.....          | 20                                      | 4,291,811     | 3,083,544         | 1,178,267   | 23,565      | 5                                   | 144,910       | 144,910           | 20,174   |  |
| 63                 | All other.....                                     | 19                                      | 1,039,396     | 858,823           | 120,573     | 2,411       | 9                                   | 108,679       | 133,915           | 25,236   |  |
| 64                 | Glass and glass products.....                      | 48                                      | 8,764,764     | 6,972,935         | 1,791,829   | 35,414      | 15                                  | 245,687       | 335,766           | 90,079   |  |
|                    | Total, stone, clay, and glass products.....        | 282                                     | 39,284,844    | 33,699,725        | 5,685,119   | 112,382     | 100                                 | 4,878,598     | 5,431,150         | 552,552  |  |



|    |   |       |               |             |             |           |       |            |            |            |
|----|---|-------|---------------|-------------|-------------|-----------|-------|------------|------------|------------|
| 65 | Metals and metal products other than iron and steel—            |       |               |             |             |           |       |            |            |            |
| 66 | 19  | 16    | 20,176,826    | 10,826,779  | 9,350,047   | 186,707   | 3     | 121,679    | 149,398    | 97,707     |
| 67 | 309   | 218   | 30,626,856    | 23,211,154  | 7,415,702   | 146,847   | 91    | 1,836,384  | 2,288,563  | 452,909    |
| 68 | 150   | 86    | 20,879,359    | 13,926,864  | 6,952,492   | 188,853   | 64    | 1,188,727  | 2,099,240  | 910,513    |
| 69 | 40  | 27    | 2,626,766     | 2,155,904   | 471,619     | 8,281     | 13    | 595,453    | 451,006    | 79,153     |
| 70 | 45  | 30    | 87,430,441    | 68,380,425  | 19,050,016  | 380,670   | 13    | 2,211,072  | 2,568,985  | 357,913    |
|    | 2   |       |               |             |             |           | 2     | 2,069      | 8,740      | 6,671      |
|    | 565   | 377   | 161,740,188   | 118,500,312 | 43,239,876  | 861,367   | 188   | 5,716,384  | 7,546,350  | 1,830,166  |
|    | Total, metals and metal products other than iron and steel..... |       |               |             |             |           |       |            |            |            |
|    | Miscellaneous industries—                                       |       |               |             |             |           |       |            |            |            |
| 71 | 58  | 25    | 2,373,651     | 2,087,147   | 286,504     | 5,721     | 33    | 456,040    | 498,050    | 42,010     |
| 72 | 53  | 37    | 81,457,091    | 53,146,956  | 28,310,135  | 561,658   | 16    | 1,103,254  | 1,395,612  | 292,388    |
| 73 | 116   | 78    | 10,882,224    | 7,770,420   | 3,131,804   | 63,497    | 38    | 676,500    | 875,526    | 199,026    |
| 74 | 89  | 66    | 16,820,550    | 12,948,843  | 3,871,707   | 75,831    | 21    | 921,921    | 1,089,183  | 107,262    |
| 75 | 23  | 23    | 1,278,191     | 837,819     | 390,372     | 7,714     | 16    | 266,084    | 439,680    | 173,596    |
| 76 | 13  | 10    | 497,332       | 370,561     | 146,768     | 2,017     | 3     | 78,860     | 81,359     | 2,499      |
| 77 | 5   | 3     | 1,946,810     | 1,757,659   | 189,151     | 3,738     | 2     | 16,363     | 16,363     |            |
| 78 | 187   | 114   | 9,249,371     | 8,121,930   | 1,127,441   | 22,512    | 73    | 4,624,513  | 5,069,448  | 444,935    |
| 79 | 220   | 140   | 24,317,791    | 21,930,943  | 2,396,848   | 47,275    | 80    | 5,312,165  | 6,090,278  | 778,113    |
| 80 | 69  | 46    | 4,874,747     | 3,518,878   | 1,355,880   | 26,805    | 23    | 691,874    | 799,617    | 107,773    |
| 81 | 725   | 495   | 50,899,704    | 39,913,004  | 10,486,700  | 292,546   | 230   | 4,386,631  | 5,193,160  | 806,529    |
|    | 1,574   | 1,037 | 201,047,462   | 152,354,143 | 51,693,319  | 1,018,344 | 537   | 18,334,295 | 21,548,336 | 3,014,131  |
|    | Total, miscellaneous industries.....                            |       |               |             |             |           |       |            |            |            |
|    | 6,620   | 4,685 | 1,385,402,460 | 991,711,213 | 393,691,247 | 7,736,437 | 1,935 | 70,345,555 | 82,406,659 | 12,091,104 |
|    | Grand total, manufacturing and mechanical industries.....       |       |               |             |             |           |       |            |            |            |
|    | Public utilities:   |       |               |             |             |           |       |            |            |            |
| 82 | 198   | 145   | 63,749,831    | 50,199,799  | 13,550,032  | 270,638   | 53    | 1,189,148  | 1,331,924  | 133,776    |
| 83 | 125   | 95    | 707,508,488   | 583,609,948 | 121,898,540 | 2,437,965 | 30    | 24,867,340 | 25,791,525 | 924,185    |
| 84 | 96  | 68    | 50,983,455    | 45,669,444  | 5,316,011   | 90,263    | 28    | 3,686,799  | 4,099,941  | 413,149    |
| 85 | 23  | 20    | 3,256,344     | 4,144,548   | 1,111,796   | 22,218    | 3     | 28,857     | 121,806    | 92,949     |
| 86 | 33  | 25    | 1,105,410     | 838,352     | 267,058     | 5,341     | 8     | 70,345     | 93,700     | 23,355     |
| 87 | 19  | 17    | 80,810,965    | 73,352,873  | 7,258,092   | 143,943   | 2     | 6,252      | 6,252      | 8,903      |
| 88 | 380   | 287   | 25,560,567    | 21,340,961  | 4,219,606   | 84,293    | 93    | 10,837,316 | 10,837,316 | 270,769    |
| 89 | 415   | 283   | 36,585,402    | 28,645,094  | 7,940,308   | 152,770   | 132   | 3,722,111  | 4,037,273  | 305,162    |
|    | 1,289   | 910   | 971,562,402   | 810,001,019 | 161,561,383 | 3,297,301 | 349   | 44,193,952 | 46,364,640 | 2,170,688  |
|    | Total, public utilities.....                                    |       |               |             |             |           |       |            |            |            |
|    | Banks and insurance companies:                                  |       |               |             |             |           |       |            |            |            |
|    | Banks—  |       |               |             |             |           |       |            |            |            |
| 90 | 467   | 449   | 36,498,587    | 26,011,008  | 10,487,579  | 209,291   | 18    | 329,972    | 383,411    | 53,439     |
| 91 | 776   | 749   | 34,767,264    | 23,435,632  | 11,331,632  | 225,343   | 27    | 500,526    | 506,844    | 95,288     |
| 92 | 88  | 76    | 21,136,488    | 15,329,492  | 5,806,996   | 116,032   | 12    | 157,254    | 200,429    | 52,175     |
|    | 1,331   | 1,274 | 92,402,339    | 64,776,132  | 27,636,207  | 550,666   | 57    | 987,752    | 1,188,654  | 200,902    |
|    | Total, banks.....   |       |               |             |             |           |       |            |            |            |

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

ILLINOIS—Continued.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |            |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit    |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |                                     |             |                         |               |                   |            |
|                    | Insurance companies—  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 93                 | Life.....   | 30                                      | 22                      | \$12,507,519  | \$11,778,177      | \$729,342                           | \$14,575    | 8                       | \$6,020,388   | \$6,378,670       | \$358,282  |
| 94                 | Fire and marine (stock).....  | 18                                      | 12                      | 6,993,812     | 6,240,225         | 753,617                             | 15,071      | 6                       | 886,510       | 1,041,229         | 154,719    |
| 95                 | Fire and marine (mutual).....   | 37                                      | 37                      | 468,782       | 21,191            | 447,591                             | 8,952       |                         |               |                   |            |
| 96                 | Casualty.....   | 87                                      | 67                      | 18,219,620    | 15,829,794        | 2,389,826                           | 47,770      | 20                      | 895,047       | 1,182,657         | 287,610    |
| 97                 | Fidelity and surety.....  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 98                 | All other.....  | 2                                       | 2                       | 388           |                   | 388                                 |             |                         |               |                   |            |
|                    | Total, insurance companies.....   | 174                                     | 140                     | 38,190,151    | 33,869,357        | 4,320,794                           | 86,376      | 31                      | 7,801,945     | 8,602,556         | 800,611    |
|                    | Grand total, banks and insurance companies.....                             | 1,505                                   | 1,414                   | 130,592,490   | 98,645,519        | 31,946,971                          | 637,042     | 91                      | 8,789,697     | 9,791,210         | 1,001,513  |
|                    | Merchandising companies:  |   |                         |               |                   |                                     |             |                         |               |                   |            |
| 99                 | Department stores.....  | 43                                      | 36                      | 55,681,754    | 36,684,680        | 18,997,074                          | 365,916     | 7                       | 312,685       | 338,671           | 25,986     |
| 100                | Wholesale jobbers.....  | 944                                     | 788                     | 121,593,842   | 86,045,495        | 35,548,347                          | 702,429     | 156                     | 7,033,671     | 8,036,678         | 1,013,007  |
| 101                | Real estate.....  | 107                                     | 59                      | 2,672,892     | 2,112,977         | 559,915                             | 11,066      | 48                      | 774,600       | 1,109,758         | 335,149    |
| 102                | Amusement companies.....  | 398                                     | 396                     | 20,353,164    | 17,823,723        | 2,529,441                           | 61,496      | 2                       | 136,462       | 141,181           | 4,719      |
| 103                | Hotels and restaurants.....   | 235                                     | 165                     | 29,859,726    | 26,888,592        | 2,967,134                           | 58,464      | 70                      | 4,364,753     | 4,584,279         | 219,526    |
|                    | Total, merchandising companies.....   | 1,727                                   | 1,444                   | 230,157,378   | 169,555,467       | 60,601,911                          | 1,199,371   | 283                     | 12,612,180    | 14,210,567        | 1,598,387  |
| 104                | All other corporations of every description not elsewhere provided for..... | 6,478                                   | 4,598                   | 376,100,219   | 277,354,015       | 98,746,204                          | 1,923,893   | 1,880                   | 40,011,943    | 49,022,193        | 9,010,250  |
| 105                | Corporations—Inactive.....  | 3,640                                   |                         |               |                   |                                     |             | 3,640                   |               |                   | 31,199     |
|                    | Total, miscellaneous companies.....   | 10,118                                  | 4,598                   | 376,100,219   | 277,354,015       | 98,746,204                          | 1,923,893   | 5,520                   | 40,011,943    | 49,056,392        | 9,041,449  |
|                    | Grand total for the State of Illinois.....                                  | 21,931                                  | 13,451                  | 3,163,454,041 | 2,406,308,629     | 762,145,412                         | 15,014,845  | 8,480                   | 189,184,120   | 217,780,179       | 28,596,059 |

INDIANA.

|    |   |     |     |            |            |           |         |    |           |           |           |
|----|---|-----|-----|------------|------------|-----------|---------|----|-----------|-----------|-----------|
| 1  | Agriculture and animal husbandry:                                     | 41  | 20  | \$454,437  | \$327,904  | \$128,533 | \$2,571 | 21 | \$84,700  | \$180,287 | \$101,495 |
| 2  | Farming.....  | 37  | 17  | 680,088    | 644,809    | 44,809    | 892     | 20 | 182,389   | 229,793   | 44,404    |
| 3  | Florists and fruit growers.....                                       | 3   | 3   | 34,975     | 27,474     | 7,501     | 150     | 3  | 11,139    | 13,383    | 2,246     |
| 4  | Stock raising.....  | 6   | 19  | 389,449    | 283,917    | 105,552   | 2,110   | 7  | 52,237    | 59,027    | 7,386     |
|    | Forest and lumber not provided for elsewhere.....                     |     |     |            |            |           |         |    |           |           |           |
|    | Total, agriculture and animal husbandry.....                          | 110 | 59  | 1,549,949  | 1,283,574  | 286,395   | 3,723   | 51 | 330,557   | 486,092   | 155,335   |
|    | Extraction of minerals:   |     |     |            |            |           |         |    |           |           |           |
| 5  | Coal mines.....   | 98  | 75  | 15,983,773 | 14,227,430 | 1,708,343 | 33,038  | 23 | 1,890,683 | 2,024,835 | 139,132   |
| 6  | Copper mines.....   | 3   | 1   | 1,300      | 1,300      | 0         | 26      | 2  | 26        | 11,213    | 11,213    |
| 7  | Gold and silver and precious metals.....                              | 3   | 2   | 18,377     | 15,561     | 2,816     | 56      | 1  | .....     | 4,149     | 4,149     |
| 8  | Iron mines.....   |     |     |            |            |           |         |    |           |           |           |
| 9  | Lead and zinc mines.....  | 9   | 9   | 1,710,871  | 1,502,774  | 208,097   | 1,143   | 8  | 172,921   | 202,761   | 29,840    |
| 10 | Quarries.....   | 8   |     |            |            |           |         |    |           |           |           |
| 11 | Oil, gas, and salt wells.....   | 36  | 23  | 655,564    | 544,389    | 111,175   | 2,224   | 13 | 458,992   | 516,409   | 57,417    |
| 12 | All other.....  | 41  | 25  | 1,383,440  | 1,068,031  | 313,409   | 6,254   | 16 | 161,667   | 213,475   | 51,809    |
|    | Total, extraction of minerals.....                                    | 198 | 135 | 19,704,325 | 17,358,185 | 2,346,140 | 45,741  | 63 | 2,684,289 | 2,977,843 | 293,554   |
|    | Manufacturing and mechanical industries:                              |     |     |            |            |           |         |    |           |           |           |
| 13 | Food and kindred products:  | 45  | 46  | 2,632,808  | 2,326,918  | 305,890   | 6,730   | 9  | 300,766   | 326,079   | 25,313    |
| 14 | Butter, cheese, and milk.....   |     |     |            |            |           |         |    |           |           |           |
|    | Canning and preserving (fish and oysters, fruits and vegetables)..... | 59  | 43  | 5,028,185  | 4,678,065  | 930,090   | 18,088  | 16 | 242,912   | 283,375   | 40,463    |
| 15 | Cleomargarine.....  |     |     |            |            |           |         |    |           |           |           |
| 16 | Slaughtering and meat packing, and meat products.....                 | 20  | 20  | 9,789,048  | 6,615,322  | 3,173,726 | 63,462  |    |           |           |           |
| 17 | Bread and bakery products.....  | 27  | 23  | 2,057,365  | 1,882,813  | 174,552   | 3,414   | 4  | 290,818   | 304,400   | 13,542    |
| 18 | Coffee and spices.....  | 58  | 58  | 4,610,023  | 3,532,049  | 1,077,974 | 20,978  |    |           |           |           |
| 19 | Flour mills and gristmills.....                                       | 27  | 10  | 689,486    | 591,124    | 98,562    | 1,396   | 17 | 964,922   | 1,073,007 | 108,085   |
| 20 | Sugar refining (not including beet sugar) and molasses.....           |     |     |            |            |           |         |    |           |           |           |
| 21 | Beet sugar.....   | 3   | 1   | 393,070    | 273,038    | 120,032   | 2,401   | 2  | 4,989     | 7,081     | 2,142     |
| 22 | Confectionery and ice cream.....                                      | 31  | 23  | 1,308,090  | 1,078,504  | 229,592   | 4,595   | 8  | 530,850   | 559,721   | 19,862    |
| 23 | Food preparations, all other.....                                     | 11  | 5   | 378,540    | 329,172    | 49,468    | 990     | 6  | 62,403    | 76,842    | 14,439    |
|    | Total, food and kindred products.....                                 | 281 | 219 | 26,889,951 | 20,707,685 | 6,179,266 | 122,054 | 62 | 2,406,620 | 2,630,506 | 223,946   |
|    | Textiles and their products:  |     |     |            |            |           |         |    |           |           |           |
| 24 | Carpets and rugs.....   | 1   | 1   | 128,405    | 126,698    | 2,337     | 47      |    |           |           |           |
| 25 | Cotton goods.....   | 12  | 11  | 3,562,184  | 2,922,343  | 639,841   | 12,727  | 1  | 283       | 6,075     | 6,382     |
| 26 | Hats and caps.....  | 2   | 1   | 24,121     | 1,033      | 33,091    | 821     | 1  | 12,057    | 12,167    | 100       |
| 27 | Hosiery and knit goods.....   | 7   | 7   | 1,815,488  | 1,486,896  | 328,592   | 5,219   |    |           |           |           |
| 28 | Silk and silk goods.....  | 1   | 1   | 135,934    | 107,034    | 48,309    | 996     |    |           |           |           |
| 29 | Woolen and worsted goods.....   | 9   | 17  | 5,927,278  | 4,376,818  | 1,550,460 | 36,766  | 2  | 27,877    | 32,361    | 4,484     |
| 30 | Men's clothing.....   | 13  | 13  | 1,372,523  | 1,098,816  | 273,707   | 5,161   | 2  | 24,888    | 30,610    | 5,722     |
| 31 | Women's clothing.....   | 11  | 13  | 989,137    | 846,902    | 142,235   | 2,620   |    |           |           |           |
| 32 | Men's and women's other furnishings.....                              | 13  | 7   | 245,678    | 218,424    | 27,254    | 546     | 4  | 71,324    | 74,372    | 5,028     |
| 33 | All other.....  | 19  | 16  | 585,459    | 469,429    | 116,030   | 2,252   | 3  | 13,294    | 18,210    | 4,916     |
| 34 | Total, textiles and their products.....                               | 94  | 81  | 14,806,207 | 11,654,410 | 3,151,797 | 60,625  | 13 | 149,743   | 176,375   | 26,732    |



|    |   |     |            |            |            |         |    |           |           |         |
|----|---|-----|------------|------------|------------|---------|----|-----------|-----------|---------|
| 47 | Liquors and beverages—  | 10  | 16,406,374 | 15,153,540 | 1,252,834  | 24,434  | 4  | 266,899   | 410,236   | 143,337 |
| 48 | Distilled.....  | 25  | 9,609,377  | 8,380,973  | 1,228,404  | 24,084  | 8  | 91,929    | 134,836   | 42,907  |
| 49 | Malted.....   | 29  | 395,279    | 344,638    | 51,591     | 24,980  |    |           |           |         |
|    | All other.....  | 21  |            |            |            |         |    |           |           |         |
|    | Total, liquors and beverages.....                               | 64  | 20,411,980 | 23,879,151 | 2,532,829  | 49,998  | 12 | 358,828   | 545,072   | 186,244 |
|    | Chemicals and allied products—                                  |     |            |            |            |         |    |           |           |         |
| 50 | Fertilizers.....  | 23  | 3,165,579  | 2,493,196  | 672,383    | 13,446  | 10 | 90,253    | 152,282   | 62,026  |
| 51 | Gas, illuminating and heating.....                              | 9   | 510,904    | 294,615    | 216,289    | 4,225   | 2  | 3,483     | 8,572     | 4,389   |
| 52 | Oils, and oil products.....                                     | 20  | 485,229    | 397,902    | 87,327     | 1,731   | 5  | 105,282   | 119,119   | 13,857  |
| 53 | Paints and varnishes.....                                       | 18  | 240,528    | 131,546    | 105,982    | 2,120   | 12 | 122,131   | 144,193   | 22,062  |
| 54 | Patent medicines.....   | 14  | 1,193,368  | 871,517    | 321,851    | 6,340   | 8  | 16,922    | 25,739    | 8,837   |
| 55 | Patent medicines.....   | 33  | 131,517    | 105,809    | 25,708     | 512     | 1  | 167,607   | 168,063   | 456     |
| 56 | Petroleum, refined.....   | 7   | 631,941    | 487,220    | 144,721    | 2,885   | 1  | 167,607   | 168,063   | 456     |
| 57 | Soap.....   | 2   | 616,316    | 514,051    | 102,265    | 2,489   | 1  | 167,607   | 168,063   | 456     |
| 58 | All other.....  | 46  | 819,394    | 677,591    | 142,063    | 2,838   | 14 | 95,346    | 111,626   | 16,280  |
|    | Total, chemicals and allied products.....                       | 173 | 7,794,996  | 5,976,517  | 1,818,479  | 36,696  | 52 | 601,527   | 729,614   | 128,087 |
|    | Stone, clay, and glass products—                                |     |            |            |            |         |    |           |           |         |
| 59 | Stone—  |     |            |            |            |         |    |           |           |         |
| 60 | Cement.....   | 24  | 207,821    | 185,986    | 21,835     | 418     | 11 | 124,587   | 137,356   | 12,769  |
|    | Marble and stone work.....                                      | 46  | 2,416,234  | 2,225,919  | 190,315    | 3,805   | 19 | 403,481   | 462,138   | 58,657  |
| 61 | Clay—   |     |            |            |            |         |    |           |           |         |
| 62 | Brick and tile.....   | 72  | 3,280,601  | 2,909,931  | 370,670    | 7,402   | 30 | 633,157   | 773,771   | 140,614 |
| 63 | Pottery, terra cotta, fire clay, etc.....                       | 12  | 1,212,140  | 1,035,865  | 176,275    | 3,526   | 3  | 48,176    | 49,880    | 1,704   |
| 64 | All other.....  | 3   | 114,015    | 105,237    | 8,778      | 175     |    |           |           |         |
|    | Glass and glass products.....                                   | 38  | 9,395,151  | 7,340,576  | 2,055,575  | 40,508  | 9  | 768,259   | 817,801   | 49,542  |
|    | Total, stone, clay, and glass products.....                     | 195 | 16,626,962 | 13,803,514 | 2,823,448  | 55,834  | 72 | 1,977,660 | 2,240,946 | 283,286 |
|    | Metals and metal products other than iron and steel—            |     |            |            |            |         |    |           |           |         |
| 65 | Smelters.....   | 1   |            |            |            |         |    |           |           |         |
| 66 | Manufactures.....   | 46  | 5,979,460  | 4,778,168  | 1,201,292  | 23,646  | 12 | 739,829   | 820,220   | 80,391  |
| 67 | Automobiles, motorcycles, and bicycles.....                     | 89  | 21,784,476 | 15,033,855 | 6,750,621  | 128,574 | 28 | 1,313,926 | 1,522,039 | 209,013 |
| 68 | Carriages and wagons.....                                       | 47  | 12,999,322 | 2,923,757  | 9,375,765  | 186,088 | 17 | 535,145   | 669,113   | 97,968  |
| 69 | Cars (street railroad, street cars, etc.).....                  | 4   | 523,795    | 339,700    | 184,095    | 3,281   | 2  | 43,083    | 98,095    | 55,612  |
| 70 | All other.....  | 2   | 397,384    | 288,701    | 128,883    | 2,578   | 1  | 19,758    | 82,859    | 63,101  |
|    | Total, metals and metal products other than iron and steel..... | 189 | 40,984,837 | 23,384,181 | 17,600,656 | 344,167 | 61 | 2,713,519 | 3,219,661 | 596,142 |
|    | Miscellaneous industries—                                       |     |            |            |            |         |    |           |           |         |
| 71 | Tobacco.....  | 15  | 286,742    | 256,370    | 30,372     | 596     | 5  | 151,546   | 169,530   | 17,984  |
| 72 | Agricultural implements.....                                    | 25  | 1,833,116  | 1,591,969  | 241,147    | 3,772   | 11 | 387,368   | 432,168   | 44,800  |
| 73 | Electrical machinery.....                                       | 31  | 4,283,066  | 2,220,272  | 2,062,794  | 31,994  | 12 | 411,689   | 523,756   | 112,057 |
| 74 | Musical instruments, pianos, organs, etc.....                   | 22  | 2,731,445  | 2,321,247  | 410,198    | 8,204   | 8  | 161,482   | 205,724   | 41,242  |
| 75 | Rubber goods.....   | 13  | 3,545,119  | 2,200,688  | 1,344,431  | 26,888  | 1  |           |           |         |
| 76 | Fur goods.....  |     |            |            |            |         |    |           |           |         |
| 77 | Shipbuilding.....   | 1   |            |            |            |         | 1  | 17,045    | 60,109    | 43,064  |
| 78 | Building construction.....                                      | 61  | 3,233,128  | 2,972,929  | 263,196    | 5,153   | 18 | 186,476   | 212,493   | 26,017  |

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

## INDIANA—Continued.

| Classification No | INDUSTRIES   | CORPORATIONS SHOWING NET INCOME.        |                          |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                          |               |                   |           |
|-------------------|--|---|--------------------------|---------------|-------------------|-------------|-------------------------------------|--------------------------|---------------|-------------------|-----------|
|                   |  | Total number of corporations reporting. | Num-ber of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Num-ber of corporations. | Gross income. | Total deductions. | Deficit   |
| 79                | Manufacturing and mechanical industries—Continued.                                     |   |                          |               |                   |             |                                     |                          |               |                   |           |
|                   | Miscellaneous industries—Continued.  |   |                          |               |                   |             |                                     |                          |               |                   |           |
| 80                | Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.) | 73                                      | 40                       | \$3,327,708   | \$2,944,746       | \$382,962   | \$7,553                             | 33                       | \$1,042,963   | \$1,197,128       | \$154,135 |
| 81                | Engineering  | 8                                       | 3                        | 104,367       | 101,342           | 3,025       | 60                                  | 5                        | 164,657       | 170,338           | 5,681     |
|                   | All other  | 231                                     | 159                      | 11,134,158    | 9,550,277         | 1,583,881   | 31,321                              | 72                       | 1,867,128     | 2,095,721         | 228,593   |
|                   | Total, miscellaneous industries  | 483                                     | 317                      | 30,484,849    | 24,159,840        | 6,325,009   | 115,541                             | 166                      | 4,393,394     | 5,067,479         | 674,085   |
|                   | Grand total, manufacturing and mechanical industries                                   | 2,412                                   | 1,742                    | 261,542,829   | 200,650,768       | 60,892,061  | 1,201,874                           | 670                      | 20,901,447    | 24,055,767        | 3,154,320 |
|                   | Public utilities:  |   |                          |               |                   |             |                                     |                          |               |                   |           |
| 82                | Electric and gas lighting and power companies  | 153                                     | 124                      | 17,730,320    | 15,035,881        | 2,694,439   | 48,992                              | 29                       | 589,646       | 754,242           | 164,596   |
| 83                | Railroads, steam   | 24                                      | 12                       | 16,361,613    | 14,100,867        | 2,260,746   | 45,194                              | 12                       | 1,317,550     | 1,822,906         | 505,356   |
| 84                | Railroads, electric, city and suburban   | 37                                      | 23                       | 12,520,787    | 10,967,708        | 1,563,079   | 30,709                              | 14                       | 3,120,084     | 3,360,246         | 240,162   |
| 85                | Steamship transportation companies   | 8                                       | 4                        | 278,366       | 197,084           | 81,282      | 1,626                               | 4                        | 65,867        | 118,778           | 52,911    |
| 86                | Waterworks   | 36                                      | 32                       | 2,045,293     | 1,455,053         | 590,240     | 9,768                               | 4                        | 14,446        | 18,794            | 4,348     |
| 87                | Express companies  | 1                                       | 1                        | 46,584        | 46,184            | 400         | 8                                   |                          |               |                   |           |
| 88                | Telephone, telegraph, and radio companies  | 286                                     | 218                      | 4,031,065     | 3,160,084         | 870,921     | 16,408                              | 68                       | 1,064,000     | 1,099,190         | 35,190    |
| 89                | All other  | 117                                     | 80                       | 4,862,566     | 3,225,326         | 1,637,240   | 32,440                              | 37                       | 803,480       | 894,782           | 87,302    |
|                   | Total, public utilities  | 662                                     | 494                      | 57,876,564    | 48,178,187        | 9,698,377   | 185,145                             | 168                      | 6,975,073     | 8,064,938         | 1,089,865 |
|                   | Banks and insurance companies:   |   |                          |               |                   |             |                                     |                          |               |                   |           |
|                   | Banks—   |   |                          |               |                   |             |                                     |                          |               |                   |           |
| 90                | National banks   | 249                                     | 245                      | 10,127,799    | 7,159,816         | 2,967,983   | 59,069                              | 4                        | 209,339       | 228,939           | 19,600    |
| 91                | Savings banks and State banks  | 597                                     | 577                      | 9,939,843     | 6,624,931         | 3,314,912   | 65,837                              | 20                       | 113,974       | 143,086           | 29,112    |
| 92                | Trust companies  | 114                                     | 107                      | 4,514,481     | 3,240,851         | 1,273,630   | 25,801                              | 7                        | 147,483       | 173,532           | 26,049    |
|                   | Total, banks   | 960                                     | 929                      | 24,582,123    | 17,025,598        | 7,556,525   | 150,207                             | 31                       | 470,796       | 545,567           | 74,761    |

|       |   |       |             |             |             |           |            |            |           |
|-------|---|-------|-------------|-------------|-------------|-----------|------------|------------|-----------|
| 93    | Insurance companies—  | 23    | 9,462,567   | 8,740,873   | 721,691     | 14,433    | 819,016    | 909,720    | 90,704    |
| 94    | Life.....   | 6     | 548,222     | 452,212     | 96,010      | 1,921     | 116,912    | 157,867    | 40,955    |
| 95    | Fire and marine (stock).....  | 14    | 70,382      | 846,652     | 152,656     | 3,100     | 89,029     | 112,479    | 23,450    |
| 96    | Fire and marine (mutual).....   | 63    | 999,308     | .....       | .....       | .....     | .....      | .....      | .....     |
| 97    | Casualty.....   | 47    | .....       | .....       | .....       | .....     | .....      | .....      | .....     |
| 98    | Fidelity and surety.....  | ..... | .....       | .....       | .....       | .....     | .....      | .....      | .....     |
| ..... | All other.....  | ..... | .....       | .....       | .....       | .....     | .....      | .....      | .....     |
| ..... | Total, insurance companies.....   | 105   | 11,080,479  | 10,033,737  | 1,040,742   | 20,855    | 1,021,957  | 1,180,066  | 155,109   |
| ..... | Grand total, banks and insurance companies.....                             | 1,065 | 35,662,692  | 27,065,335  | 8,597,267   | 171,062   | 1,495,753  | 1,725,623  | 229,870   |
| 99    | Merchandising companies:  | ..... | .....       | .....       | .....       | .....     | .....      | .....      | .....     |
| 100   | Department stores.....  | 31    | 2,265,631   | 1,920,386   | 345,245     | 6,473     | 288,759    | 508,301    | 219,545   |
| 101   | Wholesale jobbers.....  | 280   | 20,621,879  | 11,410,318  | 6,211,531   | 122,783   | 905,226    | 1,128,559  | 223,333   |
| 102   | Real estate.....  | 311   | 3,286,180   | 2,050,011   | 1,236,056   | 21,621    | 836,133    | 1,113,275  | 307,142   |
| 103   | Amusement companies.....  | 66    | 1           | 2,169       | 683         | 7         | 1,635,678  | 1,812,137  | 177,137   |
| ..... | Hotels and restaurants.....   | 79    | 5,713,689   | 4,883,450   | 830,189     | 16,574    | 1,150,616  | 1,226,635  | 75,989    |
| ..... | Total, merchandising companies.....   | 803   | 31,893,154  | 23,266,417  | 8,026,707   | 170,461   | 4,816,442  | 5,819,588  | 1,003,146 |
| 104   | All other corporations of every description not elsewhere provided for..... | 2,501 | 51,014,103  | 39,709,682  | 11,301,421  | 221,331   | 10,613,106 | 12,642,219 | 1,999,113 |
| 105   | Corporations—inactive.....  | 791   | .....       | .....       | .....       | .....     | 625        | 61,210     | 60,585    |
| ..... | Total, miscellaneous companies.....   | 3,294 | 51,014,103  | 39,709,682  | 11,301,421  | 221,331   | 10,613,731 | 12,703,429 | 2,019,698 |
| ..... | Grand total for the State of Indiana.....                                   | 8,546 | 459,263,546 | 357,512,178 | 101,751,368 | 2,091,337 | 47,847,292 | 55,833,280 | 7,985,988 |

IOWA.

|       |   |       |           |           |          |        |           |           |          |
|-------|---|-------|-----------|-----------|----------|--------|-----------|-----------|----------|
| 1     | Agriculture and animal husbandry:                 | 32    | \$80,479  | \$63,458  | \$17,021 | \$342  | \$135,552 | \$173,602 | \$38,050 |
| 2     | Farming.....                                      | 44    | 1,367,217 | 1,250,525 | 116,742  | 2,229  | 109,394   | 134,820   | 25,426   |
| 3     | Florists and fruit growers.....                   | 20    | 191,659   | 117,579   | 74,080   | 1,480  | 31,145    | 48,464    | 17,319   |
| 4     | Stock raising.....                                | 22    | 142,627   | 66,550    | 76,077   | 1,522  | 383,345   | 692,258   | 305,913  |
| ..... | Forest and lumber not provided for elsewhere..... | ..... | .....     | .....     | .....    | .....  | .....     | .....     | .....    |
| ..... | Total, agriculture and animal husbandry.....      | 118   | 1,782,632 | 1,498,112 | 283,920  | 5,573  | 659,436   | 1,049,144 | 389,708  |
| 5     | Extracts of minerals:                             | ..... | .....     | .....     | .....    | .....  | .....     | .....     | .....    |
| 6     | Coal mines.....                                   | 85    | 7,632,175 | 6,860,062 | 772,113  | 15,566 | 3,155,122 | 3,422,828 | 267,706  |
| 7     | Copper mines.....                                 | 3     | .....     | .....     | .....    | .....  | 600       | 9,801     | 8,701    |
| 8     | Gold and silver and precious metals.....          | ..... | .....     | .....     | .....    | .....  | .....     | .....     | .....    |
| 9     | Iron mines.....                                   | ..... | .....     | .....     | .....    | .....  | .....     | .....     | .....    |
| 10    | Lead and zinc mines.....                          | 4     | 225,755   | 179,942   | 45,813   | 916    | 268,461   | 296,846   | 28,352   |
| 11    | Quarries.....                                     | 8     | 169,959   | 103,528   | 6,431    | 129    | 34,907    | 46,911    | 12,004   |
| 12    | Oil, gas, and salt wells.....                     | 3     | 17,195    | 10,778    | 6,417    | 128    | 4,553     | 2,721     | 2,268    |
| ..... | All other.....                                    | 32    | 670,508   | 573,430   | 97,078   | 1,942  | 78,529    | 202,467   | 123,938  |
| ..... | Total, extraction of minerals.....                | 135   | 8,715,592 | 7,787,740 | 937,852  | 18,671 | 3,588,075 | 3,981,074 | 442,999  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

## IOWA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |
| 13                 | Manufacturing and mechanical industries:                              | 271                                     |                         |               |                   |             |             |                                     |               |                   |          |
| 14                 | Food and kindred products—  |   |                         |               |                   |             |             |                                     |               |                   |          |
| 15                 | Butter, cheese, and milk.....   | 179                                     | \$6,920,799             | \$6,423,464   | \$497,335         | \$9,897     | 92          | \$2,745,368                         | \$2,778,221   | \$32,853          |          |
| 16                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 40                                      | 1,570,108               | 1,278,249     | 291,919           | 5,754       | 12          | 260,686                             | 276,803       | 16,117            |          |
| 17                 | Oleomargarine.....  | 12                                      | 5,726,865               | 4,315,011     | 1,411,851         | 27,600      | 4           | 254,919                             | 284,575       | 29,656            |          |
| 18                 | Slaughtering and meat packing, and meat products.....                 | 26                                      | 2,316,911               | 2,372,578     | 74,303            | 4,654       | 3           | 65,188                              | 65,369        | 411               |          |
| 19                 | Bread and bakery products.....  | 4                                       | 315,577                 | 301,963       | 73,384            | 1,251       | 6           | 124,274                             | 139,854       | 15,580            |          |
| 20                 | Coffee and spices.....  | 24                                      | 1,721,033               | 1,314,000     | 406,438           | 8,073       | 1           |                                     |               |                   |          |
| 21                 | Flour mills and grist mills.....                                      | 3                                       | 6,244,403               | 5,678,105     | 566,388           | 11,328      | 4           | 118,575                             | 169,875       | 51,300            |          |
| 22                 | Sugar refining (not including beet sugar) and molasses.....           | 25                                      | 1,410,533               | 1,165,078     | 244,855           | 4,109       | 4           | 58,953                              | 70,132        | 11,179            |          |
| 23                 | Beet sugar.....   | 8                                       | 1,333,122               | 1,031,053     | 307,069           | 4,380       | 126         | 3,027,963                           | 3,822,465     | 194,502           |          |
|                    | Confectionery and ice cream.....                                      | 417                                     | 27,654,536              | 23,580,734    | 4,073,802         | 77,136      |             |                                     |               |                   |          |
|                    | Food preparations, all other.....                                     |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Total, food and kindred products.....                                 | 417                                     | 27,654,536              | 23,580,734    | 4,073,802         | 77,136      | 126         | 3,027,963                           | 3,822,465     | 194,502           |          |
|                    | Textiles and their products—  |   |                         |               |                   |             |             |                                     |               |                   |          |
| 24                 | (Carpets and rugs.....  | 4                                       | 95,133                  | 84,111        | 11,022            | 167         | 1           | 13,758                              | 13,778        | 20                |          |
| 25                 | Cordage and twine.....  | 1                                       |                         |               |                   |             | 1           | 16,078                              | 24,775        | 8,697             |          |
| 26                 | Cotton goods.....   | 4                                       | 66,327                  | 55,610        | 10,717            | 214         | 2           | 33,133                              | 39,708        | 1,635             |          |
| 27                 | Hats and caps.....  | 2                                       | 46,586                  | 41,131        | 5,455             | 109         | 2           | 11,913                              | 19,534        | 7,621             |          |
| 28                 | Hosiery and knit goods.....   | 1                                       | 433,528                 | 302,543       | 130,985           | 2,619       |             |                                     |               |                   |          |
| 29                 | Silk and silk goods.....  | 1                                       |                         |               |                   |             |             |                                     |               |                   |          |
| 30                 | Woolen and worsted goods.....   | 3                                       | 558,515                 | 405,599       | 152,926           | 2,891       |             |                                     |               |                   |          |
| 31                 | Men's clothing.....   | 10                                      | 855,808                 | 669,187       | 186,621           | 3,642       | 2           | 40,162                              | 42,666        | 2,504             |          |
| 32                 | Women's clothing.....   | 7                                       | 109,495                 | 97,865        | 12,130            | 243         | 4           | 31,845                              | 42,593        | 11,748            |          |
| 33                 | Men's and women's other furnishings.....                              | 5                                       | 57,171                  | 48,933        | 8,238             | 164         | 1           | 46,215                              | 46,741        | 526               |          |
| 34                 | All other.....  | 7                                       | 156,745                 | 130,907       | 24,838            | 496         | 1           | 7,157                               | 7,248         | 91                |          |
|                    | Total, textiles and their products.....                               | 46                                      | 2,378,308               | 1,831,376     | 542,932           | 10,545      | 14          | 204,761                             | 237,103       | 32,342            |          |





TABLE 10A.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

IOWA—Continued.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |  |  |
|                    | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
|                    | Stone, clay, and glass products—Continued.  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 61                 | Clay—   |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 62                 | Brick and tile.....   | 55                                      | 39                      | \$2,985,256   | \$2,479,638       | \$505,618   | \$9,845     | 16                                  | \$937,535     | \$1,056,641       | \$119,106 |  |  |
| 63                 | Pottery, terra cotta, fire clay, etc.....   | 4                                       | 3                       | 707,804       | 518,584           | 189,220     | 3,785       | 1                                   | 32,587        | 36,373            | 3,786     |  |  |
| 64                 | All other.....  | 2                                       | 2                       | 502,514       | 346,684           | 155,830     | 3,116       |                                     |               |                   |           |  |  |
|                    | Glass and glass products.....   | 1                                       | 1                       | 8,350         | 7,620             | 730         | 15          |                                     |               |                   |           |  |  |
|                    | Total, stone, clay, and glass products.....   | 107                                     | 74                      | 9,194,744     | 6,606,784         | 2,488,960   | 49,494      | 33                                  | 1,085,006     | 1,227,098         | 142,092   |  |  |
|                    | Metals and metal products other than iron and steel—  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 65                 | Some ferrous.....   | 26                                      | 17                      | 947,844       | 659,547           | 288,297     | 5,406       | 9                                   | 146,346       | 179,342           | 32,996    |  |  |
| 67                 | Manufactures.....   | 21                                      | 11                      | 508,876       | 410,463           | 98,413      | 1,958       | 10                                  | 150,775       | 336,759           | 185,984   |  |  |
| 68                 | Automobiles, motorcycles, and bicycles.....   | 9                                       | 4                       | 59,579        | 40,877            | 18,702      | 8,702       | 5                                   | 257,750       | 321,207           | 63,457    |  |  |
| 69                 | Carrriages and wagons.....  | 2                                       | 2                       | 1,838,327     | 1,509,064         | 329,263     | 6,585       |                                     |               |                   |           |  |  |
| 70                 | Cars (steam rail, road, street cars, etc.).....   | 1                                       |                         |               |                   |             |             | 1                                   | 5,281         | 6,897             | 1,616     |  |  |
|                    | All other.....  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
|                    | Total, metals and metal products other than iron and steel.....                             | 59                                      | 34                      | 3,354,626     | 2,629,651         | 724,975     | 14,124      | 25                                  | 560,152       | 844,205           | 284,053   |  |  |
|                    | Miscellaneous industries—   |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 71                 | Tobacco.....  | 13                                      | 7                       | 297,855       | 258,919           | 39,636      | 792         | 6                                   | 123,638       | 135,156           | 11,518    |  |  |
| 72                 | Agricultural implements.....  | 10                                      | 6                       | 2,082,538     | 1,497,873         | 585,665     | 10,037      | 3                                   | 17,705        | 63,059            | 45,354    |  |  |
| 73                 | Electrical machinery.....   | 9                                       | 6                       | 373,648       | 293,444           | 80,204      | 1,604       | 3                                   | 33,777        | 36,555            | 2,778     |  |  |
| 74                 | Musical instruments, pianos, organs, etc.....   | 3                                       | 2                       | 17,054        | 8,677             | 8,407       | 169         | 1                                   | 3,973         | 4,339             | 366       |  |  |
| 75                 | Rubber goods.....   | 3                                       | 1                       | 13,506        | 9,740             | 3,766       | 73          | 2                                   | 45,457        | 49,706            | 4,249     |  |  |
| 76                 | Fur goods.....  | 4                                       | 2                       | 113,884       | 101,003           | 12,881      | 181         | 2                                   | 7,172         | 13,404            | 6,232     |  |  |
| 77                 | Ship building.....  | 1                                       |                         |               |                   |             |             | 1                                   | 45,837        | 49,907            | 4,070     |  |  |
| 78                 | Building construction.....  | 45                                      | 30                      | 2,343,375     | 2,121,441         | 221,934     | 3,777       | 15                                  | 317,629       | 380,946           | 63,317    |  |  |
| 79                 | Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 39                                      | 15                      | 2,887,051     | 2,748,417         | 138,634     | 2,341       | 24                                  | 1,154,205     | 1,470,983         | 316,778   |  |  |
| 80                 | Engineering.....  | 5                                       | 1                       | 13,531        | 13,448            | 83          | 2           | 4                                   | 54,941        | 65,827            | 10,886    |  |  |
| 81                 | All other.....  | 136                                     | 94                      | 6,059,379     | 5,147,121         | 912,258     | 18,169      | 42                                  | 463,956       | 550,431           | 86,475    |  |  |
|                    | Total, miscellaneous industries.....  | 268                                     | 165                     | 14,212,821    | 12,199,333        | 2,013,468   | 37,165      | 103                                 | 2,268,240     | 2,820,313         | 552,073   |  |  |

|   |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
|---|---|-------|------------|------------|------------|---------|-------|-----------|------------|-----------|-------------|-------------|------------|-----------|-------|------------|------------|------------|
| Grand total, manufacturing and mechanical industries..... |   |       |            |            |            |         |       |           |            | 1,482     | 91,717,927  | 75,052,700  | 17,066,227 | 325,877   | 489   | 11,765,939 | 13,689,568 | 1,923,629  |
| Public utilities:   |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| 82  | Electric and gas lighting and power companies.....                          | 158   | 6,334,008  | 4,894,793  | 1,439,215  | 28,578  | 32    | 1,958,654 | 2,042,392  | 83,738    |             |             |            |           |       |            |            |            |
| 83  | Railroads, steam.....   | 23    | 13,917,319 | 12,113,377 | 1,803,942  | 35,810  | 12    | 637,567   | 744,353    | 106,786   |             |             |            |           |       |            |            |            |
| 84  | Railroads, electric, city and suburban.....                                 | 25    | 9,897,694  | 7,441,132  | 2,456,562  | 47,944  | 7     | 1,382,498 | 1,468,016  | 85,518    |             |             |            |           |       |            |            |            |
| 85  | Steamship transportation companies.....                                     | 2     | 37,885     | 1,709      | 36,176     | 2,798   | 5     | 333,080   | 360,559    | 27,479    |             |             |            |           |       |            |            |            |
| 86  | Waterworks.....   | 14    | 446,184    | 306,279    | 139,905    | 168     |       |           |            |           |             |             |            |           |       |            |            |            |
| 87  | Express companies.....  | 3     | 150,265    | 141,831    | 8,434      | 11,469  | 311   | 519,717   | 620,893    | 101,176   |             |             |            |           |       |            |            |            |
| 88  | Telephone, telegraph, and radio companies.....                              | 685   | 3,136,666  | 2,560,655  | 576,011    | 6,197   | 33    | 390,382   | 610,477    | 250,095   |             |             |            |           |       |            |            |            |
| 89  | All other.....  | 119   | 1,880,957  | 1,572,488  | 313,569    |         |       |           |            |           |             |             |            |           |       |            |            |            |
| Total, public utilities.....                              |   |       |            |            |            |         |       |           |            | 1,029     | 35,800,078  | 29,006,731  | 6,739,347  | 132,998   | 400   | 5,221,898  | 5,876,690  | 654,792    |
| Banks and insurance companies:                            |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| Banks:  |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| 90  | National banks.....   | 352   | 13,646,359 | 9,690,187  | 3,946,172  | 78,221  | 11    | 354,697   | 10,263,264 | 9,908,567 |             |             |            |           |       |            |            |            |
| 91  | Savings banks and State banks.....  | 1,189 | 23,079,159 | 16,518,744 | 6,560,415  | 134,070 | 67    | 449,337   | 534,137    | 84,800    |             |             |            |           |       |            |            |            |
| 92  | Trust companies.....  | 59    | 2,108,207  | 1,553,871  | 572,336    | 10,951  | 11    | 117,250   | 151,769    | 34,519    |             |             |            |           |       |            |            |            |
| Total, banks.....   |   |       |            |            |            |         |       |           |            | 1,600     | 38,824,025  | 27,744,802  | 11,079,223 | 223,242   | 89    | 921,284    | 10,949,170 | 10,027,886 |
| Insurance companies—                                      |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| 93  | Life.....   | 18    | 11,744,966 | 10,935,623 | 809,373    | 16,187  | 6     | 9,844,779 | 9,995,101  | 150,322   |             |             |            |           |       |            |            |            |
| 94  | Fire and marine (stock).....  | 6     | 1,935,134  | 1,727,728  | 207,406    | 4,022   | 1     | 1,002     | 9,830      | 8,831     |             |             |            |           |       |            |            |            |
| 95  | Fire and marine (mutual).....   | 48    | 66,743     | 66,743     |            | 1,335   |       |           |            |           |             |             |            |           |       |            |            |            |
| 96  | Casualty.....   | 75    | 1,480,017  | 1,350,216  | 159,801    | 3,039   | 12    | 820,460   | 874,151    | 53,691    |             |             |            |           |       |            |            |            |
| 97  | Fidelity and surety.....  |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| 98  | All other.....  | 6     | 84,604     | 27,743     | 56,861     | 1,081   | 1     | 13,126    | 15,006     | 2,480     |             |             |            |           |       |            |            |            |
| Total, insurance companies.....                           |   |       |            |            |            |         |       |           |            | 153       | 15,311,494  | 14,011,310  | 1,300,184  | 25,661    | 20    | 10,679,367 | 10,894,691 | 215,324    |
| Grand total, banks and insurance companies.....           |   |       |            |            |            |         |       |           |            | 1,753     | 54,135,519  | 41,756,112  | 12,379,407 | 158,662   | 109   | 11,600,651 | 21,843,861 | 10,243,210 |
| Merchandising companies:                                  |   |       |            |            |            |         |       |           |            |           |             |             |            |           |       |            |            |            |
| 99  | Department stores.....  | 21    | 2,473,483  | 1,875,885  | 597,598    | 11,304  | 2     | 61,677    | 93,830     | 32,153    |             |             |            |           |       |            |            |            |
| 100   | Wholesale jobbers.....  | 254   | 22,238,236 | 15,330,372 | 6,907,864  | 125,485 | 32    | 674,812   | 876,924    | 161,912   |             |             |            |           |       |            |            |            |
| 101   | Real estate.....  | 113   | 1,606,838  | 995,312    | 611,526    | 12,011  | 78    | 476,089   | 727,310    | 251,221   |             |             |            |           |       |            |            |            |
| 102   | Amusement companies.....  | 147   | 1,278,630  | 1,109,743  | 169,187    | 3,996   | 58    | 758,352   | 830,204    | 71,852    |             |             |            |           |       |            |            |            |
| 103   | Hotels and restaurants.....   | 63    | 1,791,508  | 1,600,712  | 190,796    | 3,639   | 25    | 1,225,545 | 1,321,021  | 95,476    |             |             |            |           |       |            |            |            |
| Total, merchandising companies.....                       |   |       |            |            |            |         |       |           |            | 676       | 29,388,995  | 20,912,024  | 8,476,971  | 155,855   | 195   | 3,196,475  | 3,809,089  | 2,355,391  |
| 104   | All other corporations of every description not elsewhere provided for..... | 2,728 | 43,926,643 | 32,189,983 | 11,736,660 | 226,023 | 756   | 6,279,358 | 8,022,135  | 1,742,777 |             |             |            |           |       |            |            |            |
| 105   | Corporations—Inactive.....  | 1,143 |            |            |            |         | 1,143 | 4,601     | 50,135     | 45,534    |             |             |            |           |       |            |            |            |
| Total, miscellaneous companies.....                       |   |       |            |            |            |         |       |           |            | 3,871     | 43,926,643  | 32,189,983  | 11,736,660 | 226,023   | 1,899 | 6,283,959  | 8,072,270  | 1,788,311  |
| Grand total for the State of Iowa.....                    |   |       |            |            |            |         |       |           |            | 9,064     | 265,972,786 | 208,362,402 | 57,610,384 | 1,113,903 | 3,209 | 42,266,433 | 58,321,696 | 16,055,263 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

## KANSAS.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| 1                  | Agriculture and animal husbandry:                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 2                  | Farming.....  | 9                                       | 2                       | \$123,527     | \$89,629          | \$33,898                            | \$678       | 7                       | \$162,091     | \$73,828          | \$11,737 |
| 3                  | Florists and fruit growers.....                                       | 5                                       | 3                       | 48,137        | 88,689            | 4,448                               | 90          | 2                       | 23,685        | 37,444            | 13,759   |
| 3                  | Stock raising.....  | 7                                       | 2                       | 20,415        | 20,099            | 316                                 | 6           | 5                       | 37,554        | 53,257            | 15,703   |
| 4                  | Forest and lumber not provided for elsewhere.....                     | 12                                      | 11                      | 181,384       | 84,610            | 96,774                              | 1,935       | 1                       | .....         | 561               | 15,561   |
|                    | Total agriculture and animal husbandry.....                           | 33                                      | 18                      | 418,463       | 283,027           | 135,436                             | 2,709       | 15                      | 223,330       | 265,090           | 41,760   |
|                    | Extraction of minerals:   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 5                  | Coal mines.....   | 25                                      | 18                      | 2,420,034     | 2,002,787         | 417,247                             | 8,345       | 7                       | 549,727       | 575,559           | 25,832   |
| 6                  | Copper mines.....   | 1                                       | .....                   | .....         | .....             | .....                               | .....       | 1                       | 300           | 300               | .....    |
| 7                  | Gold and silver and precious metals.....                              | 2                                       | .....                   | .....         | .....             | .....                               | .....       | 2                       | 10,133        | 12,546            | 2,413    |
| 8                  | Iron mines.....   | .....                                   | .....                   | .....         | .....             | .....                               | .....       | .....                   | .....         | .....             | .....    |
| 9                  | Lead and zinc mines.....  | 10                                      | 9                       | 299,428       | 227,824           | 71,604                              | 1,432       | 1                       | 92,173        | 117,968           | 25,795   |
| 10                 | Quarries.....   | 2                                       | .....                   | .....         | .....             | .....                               | .....       | 2                       | 20,640        | 21,663            | 1,023    |
| 11                 | Oil, gas, and salt wells.....   | 134                                     | 76                      | 80,579,397    | 61,143,126        | 19,436,271                          | 386,735     | 58                      | 406,276       | 780,992           | 374,716  |
| 12                 | All other.....  | 18                                      | 7                       | 274,129       | 252,589           | 21,530                              | 432         | 11                      | 157,333       | 180,178           | 22,855   |
|                    | Total, extraction of minerals.....                                    | 192                                     | 110                     | 83,572,988    | 63,626,336        | 19,946,652                          | 396,944     | 82                      | 1,236,592     | 1,689,206         | 452,634  |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 13                 | Food and kindred products—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 14                 | Butter, cheese, and milk.....   | 21                                      | 17                      | 550,979       | 429,088           | 121,891                             | 2,432       | 4                       | 36,613        | 38,678            | 2,065    |
| 15                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 2                                       | 1                       | 17,569        | 13,994            | 3,575                               | 72          | 1                       | 642           | 689               | 47       |
| 16                 | Oleomargarine.....  | .....                                   | .....                   | .....         | .....             | .....                               | .....       | .....                   | .....         | .....             | .....    |
| 17                 | Slaughtering and meat packing and meat products.....                  | 9                                       | 8                       | 1,217,199     | 902,620           | 314,579                             | 6,283       | 1                       | 3,736         | 12,698            | 8,962    |
| 18                 | Bread and bakery products.....  | 2                                       | 2                       | 238,176       | 223,342           | 14,834                              | 287         | .....                   | .....         | .....             | .....    |
| 19                 | Coffee and spices.....  | .....                                   | .....                   | .....         | .....             | .....                               | .....       | .....                   | .....         | .....             | .....    |
| 19                 | Flour mills and gristmills.....                                       | 61                                      | 54                      | 8,053,030     | 6,021,560         | 2,031,470                           | 39,705      | 7                       | 461,197       | 509,356           | 48,159   |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           | 2                                       | 2                       | 256,995       | 214,486           | 42,509                              | 830         | .....                   | .....         | .....             | .....    |

|    |   |     |    |            |           |           |        |         |         |        |
|----|---|-----|----|------------|-----------|-----------|--------|---------|---------|--------|
| 21 | Beet sugar.....   | 6   | 4  | 193,867    | 157,986   | 35,881    | 710    | 19,982  | 21,634  | 1,652  |
| 22 | Confectionery and ice cream.....  | 5   | 3  | 70,386     | 63,128    | 7,258     | 145    | 5,038   | 12,064  | 7,026  |
| 23 | Food preparations, all other.....   | 108 | 91 | 10,598,201 | 8,026,204 | 2,571,997 | 50,493 | 527,208 | 585,119 | 67,911 |
|    | Total, food and kindred products.....   |     |    |            |           |           |        |         |         |        |
| 24 | Textiles and their products—  |     |    |            |           |           |        |         |         |        |
| 25 | Carpets and rugs.....   | 1   | 1  | 461        | 416       | 45        | 1      |         |         |        |
| 26 | Cordage and twine.....  |     |    |            |           |           |        |         |         |        |
| 27 | Cotton goods.....   | 1   |    |            |           |           |        |         |         |        |
| 28 | Hats and caps.....  |     |    |            |           |           |        | 1,974   | 4,987   | 3,013  |
| 29 | Hosiery and knit goods.....   |     |    |            |           |           |        |         |         |        |
| 30 | Silk and silk goods.....  |     |    |            |           |           |        |         |         |        |
| 31 | Woolen and worsted goods.....   | 1   | 1  | 51,270     | 49,884    | 1,386     | 27     |         |         |        |
| 32 | Men's clothing.....   | 1   |    |            |           |           |        |         |         |        |
| 33 | Women's clothing.....   | 5   | 3  | 83,785     | 51,916    | 31,869    | 637    | 2,941   | 400     | 400    |
| 34 | Men's and women's other furnishings, all other.....   | 2   | 2  | 74,565     | 56,301    | 16,264    | 324    |         | 5,326   | 2,385  |
|    | Total, textiles and their products.....   | 11  | 7  | 210,021    | 160,517   | 49,504    | 989    | 4,915   | 10,713  | 5,798  |
| 35 | Iron and steel products—  |     |    |            |           |           |        |         |         |        |
| 36 | Blast furnaces, steel works, and rolling mills.....   | 5   | 3  | 523,060    | 438,310   | 84,750    | 1,655  | 4,863   | 4,960   | 97     |
|    | Foundry and machine shops.....  | 30  | 18 | 1,367,774  | 1,130,566 | 237,208   | 4,740  | 259,909 | 302,264 | 42,355 |
|    | Total, iron and steel products.....   | 35  | 21 | 1,890,834  | 1,568,876 | 321,958   | 6,395  | 264,772 | 307,224 | 42,452 |
| 37 | Lumber and its manufactures—  |     |    |            |           |           |        |         |         |        |
| 38 | Sawmills and planing mills.....   | 16  | 15 | 539,785    | 370,656   | 169,129   | 3,382  | 2,556   | 42,728  | 40,472 |
| 39 | Furniture and fixtures.....   | 9   | 6  | 209,917    | 156,569   | 53,348    | 1,066  | 24,302  | 25,710  | 1,408  |
|    | All other woodworking establishments.....   | 7   | 6  | 564,124    | 442,339   | 121,785   | 2,436  | 31,898  | 36,378  | 4,480  |
|    | Total, lumber and its manufactures.....   | 32  | 27 | 1,313,826  | 969,564   | 344,262   | 6,884  | 58,456  | 104,816 | 46,360 |
| 40 | Leather and finished products—  |     |    |            |           |           |        |         |         |        |
| 41 | Leather, tanned, curried, and finished.....   | 2   | 2  | 121,073    | 79,830    | 41,243    | 825    |         |         |        |
| 42 | Books and shoes.....  | 4   | 4  | 153,702    | 76,779    | 76,923    | 1,539  |         |         |        |
|    | All other.....  |     |    |            |           |           |        |         |         |        |
|    | Total, leather and finished products.....   | 6   | 6  | 274,775    | 156,609   | 118,166   | 2,364  |         |         |        |
| 43 | Paper and printing—   |     |    |            |           |           |        |         |         |        |
| 44 | Paper and wood pulp.....  | 2   | 2  | 608,784    | 519,220   | 59,564    | 1,192  |         |         |        |
| 45 | Manufactures of paper.....  | 1   | 1  | 47,480     | 42,973    | 4,507     | 90     |         |         |        |
| 46 | Printing and publishing.....  | 55  | 39 | 1,405,324  | 1,206,448 | 198,876   | 3,978  | 343,960 | 355,319 | 11,359 |
|    | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 2   | 2  | 77,824     | 69,355    | 8,469     | 169    |         |         |        |
|    | Total, paper and printing.....  | 60  | 44 | 2,139,412  | 1,807,996 | 271,416   | 5,429  | 343,960 | 355,319 | 11,359 |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KANSAS—Continued.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |  |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |             |             |                                     |               |                   |           |  |
|                    | Insurance companies—  |   |                         |               |                   |             |             |                                     |               |                   |           |  |
| 93                 | Life.....   | 10                                      | 8                       | \$1,214,161   | \$1,124,810       | \$89,351    | \$1,787     | 2                                   | \$40,775      | \$61,014          | \$20,239  |  |
| 94                 | Fire and marine (stock).....  | 1                                       |                         |               |                   |             |             | 1                                   | 20,351        | 50,121            | 29,770    |  |
| 95                 | Fire and marine (mutual).....   | 19                                      | 19                      | 39,038        |                   | 39,038      | 780         |                                     |               |                   |           |  |
| 96                 | Casualty.....   | 14                                      | 12                      | 3,614         | 21,615            | 14,999      | 291         | 2                                   |               |                   | 704       |  |
| 97                 | Fidelity and surety.....  | 2                                       | 2                       | 41,975        | 24,847            | 17,128      | 342         | 2                                   | 5,323         | 6,027             |           |  |
| 98                 | All other.....  | 5                                       | 5                       | 1,896         |                   | 1,896       | 38          |                                     |               |                   |           |  |
|                    | Total, insurance companies.....   | 51                                      | 46                      | 1,333,684     | 1,171,272         | 162,412     | 3,238       | 5                                   | 66,449        | 117,162           | 50,713    |  |
|                    | Grand total, banks and insurance companies.....                             | 1,232                                   | 1,183                   | 20,139,644    | 13,047,326        | 7,092,318   | 141,313     | 49                                  | 517,720       | 664,702           | 146,982   |  |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |           |  |
| 99                 | Department stores.....  | 7                                       | 4                       | 338,840       | 293,422           | 45,418      | 694         | 3                                   | 57,548        | 126,934           | 69,385    |  |
| 100                | Wholesale jobbers.....  | 77                                      | 66                      | 5,375,984     | 3,487,531         | 2,089,453   | 41,440      | 11                                  | 230,735       | 329,387           | 98,752    |  |
| 101                | Real estate.....  | 27                                      | 20                      | 603,703       | 511,931           | 91,772      | 1,534       | 7                                   | 21,512        | 32,923            | 11,411    |  |
| 102                | Amusement companies.....  | 50                                      | 24                      | 437,984       | 382,136           | 55,848      | 1,117       | 26                                  | 376,114       | 352,878           | 17,704    |  |
| 103                | Hotels and restaurants.....   | 7                                       | 2                       | 194,648       | 187,891           | 6,757       | 135         | 5                                   | 43,346        | 48,477            | 5,131     |  |
|                    | Total, merchandising companies.....   | 168                                     | 116                     | 7,151,159     | 4,861,881         | 2,289,278   | 45,220      | 52                                  | 748,155       | 890,598           | 142,443   |  |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,383                                   | 1,134                   | 51,853,839    | 27,131,103        | 24,722,736  | 491,303     | 249                                 | 2,813,707     | 3,371,473         | 557,767   |  |
| 105                | Corporations—Inactive.....  | 465                                     |                         |               |                   |             |             | 465                                 | 90            | 8,119             | 8,029     |  |
|                    | Total, miscellaneous companies.....   | 1,848                                   | 1,134                   | 51,853,839    | 27,131,103        | 24,722,736  | 491,303     | 714                                 | 2,813,796     | 3,379,592         | 565,796   |  |
|                    | Grand total for the State of Kansas.....                                    | 4,467                                   | 3,299                   | 352,747,535   | 248,676,965       | 104,070,570 | 2,073,911   | 1,168                               | 18,727,167    | 21,275,291        | 2,548,187 |  |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

KENTUCKY—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
| 35                 | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |             |                                     |                         |               |                   |          |  |
| 36                 | Iron and steel products—  |   |                         |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Blast furnaces, steel works, and rolling mills.....   | 13                                      | 8                       | \$9,847,445   | \$7,545,246       | \$2,302,199 | \$45,114                            | 5                       | \$73,845      | \$112,255         | \$38,420 |  |
|                    | Foundry and machine shops.....  | 86                                      | 67                      | 10,111,899    | 7,092,902         | 3,018,997   | 60,287                              | 19                      | 293,451       | 327,692           | 64,241   |  |
|                    | Total iron and steel products.....  | 99                                      | 75                      | 19,959,344    | 14,638,148        | 5,321,196   | 105,401                             | 24                      | 337,296       | 439,947           | 102,661  |  |
| 37                 | Lumber and its manufactures—  |   |                         |               |                   |             |                                     |                         |               |                   |          |  |
| 38                 | Sawmills and planing mills.....   | 74                                      | 50                      | 3,490,783     | 2,912,480         | 488,303     | 10,345                              | 24                      | 146,514       | 681,302           | 231,788  |  |
| 39                 | Furniture and fixtures.....   | 25                                      | 18                      | 1,007,163     | 796,979           | 210,184     | 4,147                               | 7                       | 247,902       | 280,283           | 38,381   |  |
|                    | All other woodworking establishments.....   | 56                                      | 45                      | 10,305,306    | 7,942,409         | 2,362,897   | 46,794                              | 11                      | 255,406       | 297,628           | 42,222   |  |
|                    | Total lumber and its manufactures.....  | 155                                     | 113                     | 14,713,252    | 11,651,868        | 3,061,384   | 61,286                              | 42                      | 949,822       | 1,265,213         | 315,391  |  |
| 40                 | Leather and finished products—  |   |                         |               |                   |             |                                     |                         |               |                   |          |  |
| 41                 | Leather, tanned, curried, and finished.....   | 10                                      | 7                       | 1,183,753     | 675,624           | 508,129     | 10,191                              | 3                       | 4,426         | 10,871            | 6,445    |  |
| 42                 | Boots and shoes.....  | 1                                       | 1                       | 51,803        | 44,650            | 6,153       | 123                                 | .....                   | .....         | .....             | .....    |  |
|                    | All other.....  | 7                                       | 4                       | 698,516       | 545,109           | 152,407     | 3,048                               | 3                       | 43,043        | 46,246            | 3,203    |  |
|                    | Total leather and finished products.....  | 18                                      | 12                      | 1,933,072     | 1,266,383         | 666,689     | 13,362                              | 6                       | 47,469        | 57,117            | 9,648    |  |
| 43                 | Paper and printing—   |   |                         |               |                   |             |                                     |                         |               |                   |          |  |
| 44                 | Paper and wood pulp.....  | 6                                       | 4                       | 602,286       | 333,962           | 268,304     | 5,366                               | 2                       | 60,542        | 77,848            | 17,306   |  |
| 45                 | Manufactures of paper.....  | 6                                       | 5                       | 707,231       | 550,144           | 157,087     | 3,141                               | 1                       | 11,106        | 11,968            | 862      |  |
| 46                 | Printing and publishing.....  | 123                                     | 85                      | 6,363,485     | 5,832,726         | 590,759     | 11,281                              | 38                      | 653,488       | 748,972           | 95,484   |  |
|                    | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 10                                      | 8                       | 336,830       | 274,855           | 61,975      | 1,157                               | 2                       | 18,321        | 20,025            | 1,704    |  |
|                    | Total paper and printing.....   | 145                                     | 102                     | 8,039,812     | 6,991,687         | 1,048,125   | 20,945                              | 43                      | 743,457       | 858,813           | 115,356  |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

(Income returned for the calendar year ended Dec. 31, 1916.)

KENTUCKY—Continued.

| Classification No. | INDUSTRIES   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit   |
| 79                 | Manufacturing and mechanical industries—Continued.                                     |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Miscellaneous industries—Continued.  |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.) | 52                                      | 21                      | \$1,121,044   | \$1,035,737       | \$85,307    | \$1,560     | 31                                  | \$664,172     | \$764,646         | \$100,474 |
| 80                 | Engineering  | 4                                       | 2                       | 263,763       | 193,568           | 68,195      | 1,364       | 2                                   | 42,419        | 60,540            | 18,121    |
| 81                 | All other  | 112                                     | 79                      | 2,747,600     | 2,152,403         | 592,197     | 11,175      | 33                                  | 408,490       | 468,934           | 60,444    |
|                    | Total, miscellaneous industries  | 269                                     | 172                     | 11,418,746    | 9,056,425         | 2,362,301   | 44,426      | 97                                  | 2,701,523     | 3,056,211         | 354,688   |
|                    | Grand total, manufacturing and mechanical industries                                   | 1,241                                   | 867                     | 105,528,041   | 81,171,669        | 24,356,372  | 476,324     | 374                                 | 5,194,698     | 9,670,038         | 1,475,340 |
|                    | Public utilities:  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 82                 | Electric and gas lighting and power companies  | 59                                      | 44                      | 5,794,219     | 4,720,204         | 1,074,015   | 21,443      | 15                                  | 2,837,677     | 2,896,970         | 59,273    |
| 83                 | Railroads, steam   | 32                                      | 14                      | 76,381,882    | 58,150,097        | 18,232,785  | 364,025     | 18                                  | 924,833       | 1,738,870         | 814,037   |
| 84                 | Railways, electric, city and suburban  | 8                                       | 6                       | 2,020,068     | 1,377,249         | 674,829     | 19,437      | 2                                   | 618,908       | 618,255           | 9,347     |
| 85                 | Steamship transportation companies   | 13                                      | 9                       | 401,646       | 365,341           | 36,311      | 710         | 4                                   | 78,840        | 81,168            | 4,368     |
| 86                 | Waterworks   | 36                                      | 27                      | 635,244       | 583,894           | 109,340     | 2,173       | 9                                   | 52,178        | 64,672            | 12,494    |
| 87                 | Express companies  | 1                                       | 1                       | .....         | .....             | .....       | .....       | 1                                   | 5,521         | 5,877             | 356       |
| 88                 | Telephone, telegraph, and radio companies  | 183                                     | 105                     | 2,722,349     | 2,210,418         | 511,911     | 10,222      | 78                                  | 231,992       | 279,487           | 28,265    |
| 89                 | All other  | 179                                     | 119                     | 3,917,683     | 3,164,736         | 752,947     | 14,431      | 60                                  | 518,079       | 647,365           | 129,286   |
|                    | Total, public utilities  | 511                                     | 324                     | 91,936,071    | 70,583,873        | 21,382,198  | 426,501     | 187                                 | 5,277,218     | 6,331,644         | 1,074,426 |
|                    | Banks and insurance companies:   |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Banks—   |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | National banks   | 140                                     | 138                     | 5,666,863     | 3,653,970         | 2,012,893   | 40,334      | 2                                   | 77,423        | 224,447           | 147,024   |
| 90                 | Savings banks and State banks  | 419                                     | 410                     | 5,136,394     | 3,369,121         | 1,767,273   | 31,207      | 9                                   | 68,180        | 74,753            | 6,573     |
| 91                 | Trust companies  | 44                                      | 43                      | 1,736,972     | 943,791           | 813,181     | 16,146      | 1                                   | 1,166         | 148,199           | 147,033   |
| 92                 | Total, banks   | 603                                     | 591                     | 12,560,229    | 7,966,882         | 4,593,347   | 91,687      | 12                                  | 146,749       | 447,399           | 300,630   |

|                                 |   |       |             |             |            |           |       |            |            |           |
|---------------------------------|---|-------|-------------|-------------|------------|-----------|-------|------------|------------|-----------|
| <b>Insurance companies—</b>     |   |       |             |             |            |           |       |            |            |           |
| 93                              | Life.....   | 3     | 1,973,907   | 1,929,185   | 44,722     | 895       | 1     | 50,327     | 52,050     | 1,723     |
| 94                              | Fire and marine (stock).....  | 3     | 437,001     | 394,222     | 42,779     | 856       |       |            |            |           |
| 95                              | Fire and marine (mutual).....   | 9     | 12,328      | 97,317      | 55,068     | 1,103     | 6     | 123,365    | 127,199    | 3,884     |
| 96                              | Casualty.....   | 11    | 152,385     |             |            |           |       |            |            |           |
| 97                              | Fidelity and surety.....  |       |             |             |            |           |       |            |            |           |
| 98                              | All other.....  |       |             |             |            |           |       |            |            |           |
|                                 | <b>Total, insurance companies.....</b>                                      | 26    | 2,575,621   | 2,420,724   | 154,897    | 3,100     | 7     | 173,692    | 179,249    | 5,557     |
|                                 | <b>Grand total, banks and insurance companies.....</b>                      | 629   | 13,135,850  | 10,387,606  | 4,748,244  | 94,787    | 19    | 320,461    | 626,648    | 306,187   |
| <b>Merchandising companies:</b> |   |       |             |             |            |           |       |            |            |           |
| 99                              | Department stores.....  | 13    | 1,721,344   | 1,461,682   | 259,662    | 5,049     | 1     | 603,069    | 666,099    | 63,030    |
| 100                             | Wholesale jobbers.....  | 213   | 14,490,400  | 9,946,991   | 4,543,409  | 84,719    | 31    | 844,663    | 981,100    | 136,437   |
| 101                             | Real estate.....  | 118   | 1,301,318   | 719,504     | 581,814    | 11,615    | 40    | 333,766    | 400,283    | 66,517    |
| 102                             | Amusement companies.....  | 120   | 1,736,875   | 1,365,717   | 371,158    | 6,814     | 53    | 724,173    | 777,088    | 52,915    |
| 103                             | Hotels and restaurants.....   | 41    | 2,571,476   | 2,410,954   | 160,522    | 3,212     | 15    | 462,426    | 522,189    | 59,763    |
|                                 | <b>Total, merchandising companies.....</b>                                  | 505   | 21,821,413  | 15,904,848  | 5,916,565  | 111,409   | 140   | 2,968,097  | 3,346,759  | 378,662   |
| 104                             | All other corporations of every description not elsewhere provided for..... | 1,536 | 25,002,964  | 18,584,789  | 6,418,175  | 124,779   | 464   | 3,949,767  | 5,978,206  | 2,028,439 |
| 105                             | Corporations—Inactive.....  | 682   |             |             |            |           | 682   | 240        | 45,034     | 44,814    |
|                                 | <b>Total, miscellaneous companies.....</b>                                  | 2,218 | 25,002,964  | 18,584,789  | 6,418,175  | 124,779   | 1,146 | 3,950,007  | 6,023,260  | 2,073,253 |
|                                 | <b>Grand total for the State of Kentucky.....</b>                           | 5,405 | 278,007,892 | 211,488,773 | 66,519,119 | 1,303,454 | 1,966 | 22,524,658 | 28,086,178 | 5,561,520 |

LOUISIANA.

|  |  |     |             |             |             |          |    |           |             |           |
|--|--|-----|-------------|-------------|-------------|----------|----|-----------|-------------|-----------|
| <b>Agriculture and animal husbandry:</b> |  |     |             |             |             |          |    |           |             |           |
| 1  | Farming.....                                       | 94  | \$8,950,115 | \$6,587,941 | \$2,362,174 | \$46,547 | 40 | \$705,261 | \$1,002,760 | \$297,499 |
| 2  | Florists and fruit growers.....                    | 5   | 333,919     | 272,011     | 61,908      | 935      | 5  | 8,427     | 47,127      | 38,700    |
| 3  | Stock raising.....                                 | 6   | 78,272      | 38,013      | 37,259      | 745      | 15 | 62,448    | 183,491     | 121,043   |
| 4  | Forest and lumber not provided for elsewhere.....  | 21  | 6,239,107   | 4,815,110   | 1,423,997   | 27,825   | 13 | 514,285   | 702,610     | 188,325   |
|  | <b>Total agriculture and animal husbandry.....</b> | 199 | 15,598,413  | 11,713,075  | 3,885,338   | 75,552   | 73 | 1,290,421 | 1,953,988   | 645,567   |
| <b>Extraction of minerals:</b>           |  |     |             |             |             |          |    |           |             |           |
| 5  | Coal mines.....                                    |     |             |             |             |          |    |           |             |           |
| 6  | Copper mines.....                                  |     |             |             |             |          |    |           |             |           |
| 7  | Gold and silver and precious metals.....           |     |             |             |             |          |    |           |             |           |
| 8  | Iron mines.....                                    |     |             |             |             |          |    |           |             |           |
| 9  | Lead and zinc mines.....                           |     |             |             |             |          |    |           |             |           |
| 10                                       | Quarries.....                                      | 12  |             |             |             |          | 12 | 515,562   | 520,178     | 4,616     |
| 11                                       | Oil, gas, and salt wells.....                      | 116 | 15,613,197  | 8,004,094   | 7,609,193   | 150,688  | 54 | 463,340   | 1,037,460   | 574,150   |
| 12                                       | All other.....                                     | 17  | 169,467     | 141,513     | 27,954      | 560      | 11 | 190,474   | 273,298     | 82,824    |
|  | <b>Total, extraction of minerals.....</b>          | 145 | 15,782,661  | 8,145,517   | 7,637,147   | 151,248  | 77 | 1,169,346 | 1,830,936   | 661,590   |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued.)

Income returned for the calendar year ended Dec. 31, 1916.]

LOUISIANA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Food and kindred products—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 13                 | Butter, cheese, and milk.....   | 2                                       | 1                       | \$236,075     | \$193,436         | \$42,639                            | \$853       | 1                       | \$2,130       | \$8,084           | \$5,954  |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 15                                      | 8                       | 613,988       | 525,545           | 88,443                              | 1,769       | 7                       | 486,832       | 519,463           | 32,631   |
| 15                 | Oleomargarine.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 16                 | Slaughtering and meat packing, and meat products.                     | 6                                       | 5                       | 738,428       | 569,781           | 168,647                             | 3,234       | 1                       |               | 3,743             | 3,743    |
| 17                 | Bread and bakery products.....  | 8                                       | 8                       | 953,939       | 893,306           | 60,633                              | 1,170       |                         |               |                   |          |
| 18                 | Coffee and spices.....  | 5                                       | 3                       | 411,269       | 386,789           | 24,480                              | 342         | 2                       | 14,146        | 22,251            | 8,108    |
| 19                 | Flour mills and gristmills.....                                       | 13                                      | 8                       | 1,253,677     | 1,109,358         | 146,319                             | 2,212       | 5                       | 11,955        | 34,581            | 22,596   |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           | 50                                      | 48                      | 10,364,222    | 6,800,184         | 3,564,038                           | 70,499      | 2                       | 111,896       | 153,718           | 41,822   |
| 21                 | Beet sugar.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 22                 | Confectionery and ice cream.....                                      | 11                                      | 8                       | 503,319       | 438,465           | 64,854                              | 803         | 3                       | 6,117         | 15,157            | 9,040    |
| 23                 | Food preparations, all other.....                                     | 7                                       | 5                       | 227,392       | 173,966           | 53,426                              | 1,073       | 2                       | 67,412        | 190,289           | 122,877  |
|                    | Total, food and kindred products.....                                 | 117                                     | 94                      | 15,304,569    | 11,110,830        | 4,193,679                           | 81,964      | 23                      | 700,488       | 947,259           | 246,771  |
|                    | Textiles and their products—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 24                 | Carpets and rugs.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 25                 | Cordage and twine.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 26                 | Cotton goods.....   | 6                                       | 5                       | 2,018,131     | 1,267,187         | 750,944                             | 15,019      | 1                       | 4,702         | 5,274             | 572      |
| 27                 | Hats and caps.....  | 1                                       | 1                       | 195,492       | 149,436           | 46,056                              | 921         |                         |               |                   |          |
| 28                 | Hosiery and knit goods.....   | 1                                       | 1                       | 461,022       | 430,628           | 30,394                              | 607         |                         |               |                   |          |
| 29                 | Silk and silk goods.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 30                 | Woolen and worsted goods.....   | 4                                       | 3                       | 101,621       | 74,063            | 27,558                              | 597         | 1                       | 82,174        | 107,611           | 25,437   |
| 31                 | Men's clothing.....   | 2                                       | 2                       | 96,460        | 58,352            | 38,108                              | 762         |                         |               |                   |          |
| 32                 | Women's clothing.....   | 3                                       | 1                       | 17,538        | 13,019            | 4,519                               | 90          |                         |               |                   |          |
| 33                 | Men's and women's other furnishings.....                              | 1                                       | 1                       | 270,961       | 231,345           | 39,616                              | 792         | 1                       | 29,824        | 30,051            | 227      |
| 34                 | All other.....  | 3                                       | 2                       |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, textiles and their products.....                               | 18                                      | 15                      | 3,161,225     | 2,224,030         | 937,195                             | 18,788      | 3                       | 116,700       | 142,936           | 26,236   |

|    |   |     |     |            |            |           |         |       |           |           |       |         |
|----|---|-----|-----|------------|------------|-----------|---------|-------|-----------|-----------|-------|---------|
| 35 | Iron and steel products—  | 2   | 2   | 104,783    | 63,290     | 41,493    | 830     | ..... | .....     | .....     | ..... | .....   |
| 36 | Blast furnaces, steelworks, and rolling mills.....  | 39  | 27  | 3,122,624  | 2,161,002  | 961,622   | 40,363  | ..... | 344,249   | 393,535   | ..... | 49,286  |
|    | Foundry and machine shops.....  |     |     |            |            |           |         |       |           |           |       |         |
|    | Total, iron and steel products.....   | 41  | 29  | 3,227,407  | 2,224,292  | 1,063,115 | 41,393  | 12    | 344,249   | 393,535   | 12    | 49,286  |
| 37 | Lumber and its manufactures—  | 139 | 99  | 27,902,918 | 23,343,335 | 4,559,583 | 90,773  | 40    | 5,095,967 | 5,561,029 | 40    | 465,062 |
| 38 | Sawmills and planing mills.....   | 6   | 5   | 335,515    | 106,627    | 1,654     | 1,654   | 1     | 6,963     | 7,802     | 1     | 7,802   |
| 39 | Furniture and fixtures.....   | 32  | 24  | 1,764,009  | 1,169,075  | 594,934   | 11,742  | 8     | 112,168   | 174,100   | 8     | 61,932  |
|    | All other woodworking establishments.....   |     |     |            |            |           |         |       |           |           |       |         |
|    | Total, lumber and its manufactures.....   | 177 | 128 | 30,002,442 | 24,741,298 | 5,261,144 | 104,169 | 49    | 5,215,098 | 5,743,021 | 49    | 527,923 |
| 40 | Leather and finished products—  | 2   | 2   | 62,310     | 38,258     | 24,042    | 481     | ..... | .....     | .....     | ..... | .....   |
| 41 | Leather, tanned, curried, and finished.....   | 1   | 1   | 210,847    | 191,210    | 19,637    | 383     | ..... | .....     | .....     | ..... | .....   |
| 42 | Boots and shoes.....  | 1   | 1   | 50,853     | 50,533     | 320       | 4       | ..... | .....     | .....     | ..... | .....   |
|    | All other.....  |     |     |            |            |           |         |       |           |           |       |         |
|    | Total, leather and finished products.....   | 4   | 4   | 324,010    | 290,011    | 43,999    | 878     | ..... | .....     | .....     | ..... | .....   |
| 43 | Paper and printing—   | 1   | 1   | 66,919     | 47,507     | 19,412    | 389     | ..... | .....     | .....     | ..... | .....   |
| 44 | Paper and wood pulp.....  | 6   | 5   | 378,417    | 216,926    | 161,491   | 3,227   | 1     | 2,306     | 2,985     | 1     | 679     |
| 45 | Manufactures of paper.....  | 71  | 47  | 2,739,233  | 2,399,375  | 339,828   | 6,775   | 24    | 347,128   | 458,066   | 24    | 110,938 |
| 46 | Printing and publishing.....  |     |     |            |            |           |         |       |           |           |       |         |
|    | Industries relating to printing and publishing<br>(engraving, stereotyping, and electrytine,<br>type founding, etc.)..... | 4   | 2   | 50,740     | 41,314     | 6,425     | 128     | 2     | 23,358    | 21,549    | 2     | 1,191   |
|    | Total, paper and printing.....  | 82  | 55  | 3,235,309  | 2,708,122  | 527,187   | 10,519  | 27    | 372,792   | 485,600   | 27    | 112,808 |
| 47 | Liquors and beverages—  | 2   | 1   | 346,818    | 303,684    | 43,134    | 863     | ..... | .....     | .....     | ..... | .....   |
| 48 | Distilled.....  | 10  | 9   | 2,800,891  | 2,251,183  | 579,711   | 10,903  | 1     | 10,223    | 13,807    | 1     | 3,584   |
| 49 | Malted.....   | 16  | 12  | 114,673    | 319,255    | 95,418    | 1,908   | 4     | 17,911    | 22,338    | 4     | 4,397   |
|    | All other.....  |     |     |            |            |           |         |       |           |           |       |         |
|    | Total, liquors and beverages.....   | 28  | 22  | 3,592,385  | 2,874,122  | 718,263   | 13,674  | 6     | 28,359    | 39,190    | 6     | 10,831  |
| 50 | Chemicals and allied products—  | 5   | 4   | 91,103     | 65,620     | 25,483    | 500     | ..... | .....     | .....     | ..... | .....   |
| 51 | Fertilizers.....  | 4   | 2   | 271,379    | 202,510    | 68,860    | 1,377   | 2     | 5,797     | 9,435     | 2     | 3,638   |
| 52 | Gas illuminating and heating.....   | 2   | 2   | 15,747     | 7,608      | 8,129     | 162     | ..... | 54,344    | 55,803    | ..... | 1,459   |
| 53 | Oils and oil products.....  | 34  | 23  | 977,507    | 671,207    | 306,300   | 5,281   | 11    | 276,900   | 354,226   | 11    | 107,317 |
| 54 | Paints and varnishes.....   | 0   | 3   | 154,576    | 132,707    | 91,869    | 1,437   | 3     | 31,702    | 46,006    | 3     | 12,393  |
| 55 | Patent medicines.....   | 5   | 3   | 86,375     | 38,355     | 28,420    | 569     | 2     | 5,502     | 7,798     | 2     | 2,236   |
| 56 | Petroleum, refined.....   | 7   | 7   | 849,062    | 483,548    | 366,514   | 7,312   | ..... | .....     | .....     | ..... | .....   |
| 57 | Soap.....   | 19  | 14  | 1,522,834  | 984,826    | 538,008   | 10,758  | 5     | 87,263    | 97,328    | 5     | 10,065  |
| 58 | All other.....  | 82  | 58  | 3,999,203  | 2,606,590  | 1,392,613 | 27,005  | 24    | 463,517   | 600,685   | 24    | 137,168 |
|    | Total, chemicals and allied products.....   |     |     |            |            |           |         |       |           |           |       |         |





|     |   |       |       |             |             |            |           |       |            |            |           |           |           |           |
|-----|---|-------|-------|-------------|-------------|------------|-----------|-------|------------|------------|-----------|-----------|-----------|-----------|
| 80  | Engineering.....  | 3     |       |             |             |            |           |       |            |            |           | 13,723    | 13,979    | 256       |
| 81  | All other.....  | 67    | 49    | 2,368,476   | 1,901,882   | 466,594    | 9,226     | 18    | 570,956    | 635,397    | 64,441    | 1,112,780 | 1,437,007 | 324,227   |
|     | Total, miscellaneous industries.....  | 128   | 87    | 4,290,871   | 3,489,460   | 771,411    | 15,323    | 41    | 1,112,780  | 1,437,007  | 324,227   | 8,480,603 | 9,859,893 | 1,479,290 |
|     | Public utilities:   | 711   | 513   | 68,244,188  | 53,238,125  | 15,006,062 | 316,839   | 198   |            |            |           |           |           |           |
| 82  | Electric and gas lighting and power companies.....                          | 24    | 19    | 891,614     | 692,474     | 199,140    | 3,982     | 5     | 117,703    | 163,604    | 45,901    |           |           |           |
| 83  | Railroads, steam.....   | 33    | 32    | 36,377,917  | 30,890,182  | 5,487,735  | 102,619   | 21    | 2,444,811  | 2,831,410  | 386,599   |           |           |           |
| 84  | Railroads, electric, city and suburban.....                                 | 11    | 6     | 3,835,854   | 2,839,089   | 946,765    | 18,985    | 5     | 127,964    | 160,680    | 32,716    |           |           |           |
| 85  | Steamship transportation companies.....                                     | 2     | 1     | 2,467,271   | 1,684,470   | 782,801    | 14,869    | 9     | 520,175    | 637,886    | 117,711   |           |           |           |
| 86  | Waterworks.....   | 4     | 4     | 298,814     | 235,933     | 62,881     | 1,237     |       |            |            |           |           |           |           |
| 87  | Express companies.....  | 16    | 12    | 288,885     | 268,652     | 20,233     | 407       | 4     | 12,672     | 14,952     | 2,280     |           |           |           |
| 88  | Telephone, telegraph, and radio companies.....                              | 88    | 70    | 2,407,103   | 1,945,988   | 461,115    | 8,699     | 18    | 507,593    | 694,450    | 186,855   |           |           |           |
| 89  | All other.....  | 217   | 155   | 46,567,458  | 38,606,788  | 7,960,670  | 150,768   | 62    | 3,730,920  | 4,502,982  | 772,062   |           |           |           |
|     | Total, public utilities.....  |       |       |             |             |            |           |       |            |            |           |           |           |           |
|     | Banks and insurance companies:  |       |       |             |             |            |           |       |            |            |           |           |           |           |
|     | Banks:  |       |       |             |             |            |           |       |            |            |           |           |           |           |
| 90  | National banks.....   | 29    | 28    | 3,039,527   | 1,972,026   | 1,066,901  | 21,335    | 1     | 7,760      | 17,402     | 9,642     |           |           |           |
| 91  | Savings banks and State banks.....  | 193   | 184   | 4,392,390   | 2,933,959   | 1,458,631  | 29,077    | 9     | 171,554    | 207,731    | 36,177    |           |           |           |
| 92  | Trust companies.....  | 14    | 14    | 2,357,148   | 1,581,989   | 775,159    | 15,503    |       |            |            |           |           |           |           |
|     | Total, banks.....   | 236   | 226   | 9,789,265   | 6,488,974   | 3,300,691  | 65,915    | 10    | 179,314    | 225,133    | 45,819    |           |           |           |
|     | Insurance companies—  |       |       |             |             |            |           |       |            |            |           |           |           |           |
| 93  | Life.....   | 12    | 5     | 410,993     | 400,653     | 10,340     | 206       | 7     | 3,792,562  | 3,868,414  | 75,852    |           |           |           |
| 94  | Fire and marine (stock).....  | 4     | 4     | 766,790     | 712,932     | 53,858     | 1,067     |       |            |            |           |           |           |           |
| 95  | Fire and marine (mutual).....   | 1     | 1     | 40,943      | 30,492      | 10,451     | 209       |       |            |            |           |           |           |           |
| 96  | Casualty.....   | 16    | 14    | 165,934     | 135,699     | 27,235     | 546       | 2     | 50,149     | 50,638     | 489       |           |           |           |
| 97  | Fidelity and surety.....  | 1     | 1     |             |             |            |           |       |            |            |           |           |           |           |
| 98  | All other.....  | 34    | 24    | 1,384,660   | 1,282,776   | 101,884    | 2,028     | 1     | 4,376      | 4,647      | 271       |           |           |           |
|     | Total, insurance companies.....   | 270   | 250   | 11,173,925  | 7,771,350   | 3,402,575  | 67,943    | 20    | 4,026,401  | 4,148,832  | 122,431   |           |           |           |
|     | Grand total, banks and insurance companies.....                             |       |       |             |             |            |           |       |            |            |           |           |           |           |
|     | Merchandising companies:  |       |       |             |             |            |           |       |            |            |           |           |           |           |
| 99  | Department stores.....  | 3     | 2     | 134,112     | 87,989      | 46,123     | 923       | 1     | 7,333      | 73,404     | 871       |           |           |           |
| 100 | Wholesale jobbers.....  | 105   | 91    | 9,203,836   | 6,971,878   | 2,231,958  | 40,130    | 14    | 554,055    | 606,215    | 52,160    |           |           |           |
| 101 | Real estate.....  | 131   | 81    | 1,356,360   | 876,227     | 480,133    | 9,477     | 50    | 133,456    | 243,127    | 109,671   |           |           |           |
| 102 | Amusement companies.....  | 39    | 28    | 1,281,420   | 1,063,679   | 217,741    | 4,355     | 11    | 281,445    | 328,914    | 47,469    |           |           |           |
| 103 | Hotels and restaurants.....   | 25    | 17    | 2,955,545   | 2,574,203   | 381,342    | 7,559     | 8     | 196,228    | 216,862    | 20,634    |           |           |           |
|     | Total, merchandising companies.....   | 308   | 219   | 14,931,273  | 11,573,976  | 3,357,297  | 62,444    | 84    | 1,237,717  | 1,468,522  | 230,805   |           |           |           |
| 104 | All other corporations of every description not elsewhere provided for..... | 1,459 | 1,049 | 38,904,975  | 27,520,947  | 11,384,028 | 222,981   | 410   | 3,941,011  | 5,803,438  | 1,922,427 |           |           |           |
| 105 | Corporations—inactive.....  | 401   |       |             |             |            |           | 401   | 701        | 96,518     | 95,817    |           |           |           |
|     | Total, miscellaneous companies.....   | 1,860 | 1,049 | 38,904,975  | 27,520,947  | 11,384,028 | 222,981   | 811   | 3,941,712  | 5,959,956  | 1,018,244 |           |           |           |
|     | Grand total for the State of Louisiana.....                                 | 3,705 | 2,380 | 211,202,896 | 138,569,779 | 52,633,117 | 1,047,775 | 1,325 | 23,877,120 | 29,807,109 | 5,929,980 |           |           |           |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

MAINE—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |  |
|--------------------|--|---|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|--|
|                    |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |  |
| 47                 | Manufacturing and mechanical industries—Continued. |   |               |                   |             |             |                                     |               |                   |          |  |
| 48                 | Liquors and beverages—                             |   |               |                   |             |             |                                     |               |                   |          |  |
| 49                 | Distilled.....                                     | 7                                       | \$57,477      | \$47,949          | \$9,528     | \$157       | \$4,948                             | \$6,095       | \$1,147           |          |  |
|                    | Malted.....  |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | All other.....                                     | 7                                       | 57,477        | 47,949            | 9,528       | 157         | 4,948                               | 6,095         | 1,147             |          |  |
|                    | Total, liquors and beverages.....                  |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Chemicals and allied products—                     |   |               |                   |             |             |                                     |               |                   |          |  |
| 50                 | Chemicals.....                                     | 3                                       | 151,446       | 116,931           | 34,515      | 690         | 89,141                              | 92,481        | 3,340             |          |  |
| 51                 | Fertilizers.....                                   | 1                                       |               |                   |             |             | 9,251                               | 9,311         | 60                |          |  |
| 52                 | Gas, illuminating and heating.....                 | 3                                       | 329,328       | 261,137           | 68,191      | 1,364       | 5,618                               | 5,619         | 1                 |          |  |
| 53                 | Oils, and oil products.....                        | 1                                       |               |                   |             |             | 114,529                             | 164,804       | 50,075            |          |  |
| 54                 | Paints and varnishes.....                          | 6                                       | 247,286       | 198,278           | 49,008      | 986         | 28                                  | 1,221         | 1,193             |          |  |
| 55                 | Patent medicines.....                              | 8                                       | 43,944        | 41,396            | 2,548       | 51          | 3,889                               | 4,203         | 314               |          |  |
| 56                 | Petroleum, refined.....                            | 1                                       |               |                   |             |             |                                     |               |                   |          |  |
| 57                 | Soap.....  | 10                                      | 105,430       | 93,911            | 11,519      | 232         | 8                                   | 10            | 2                 |          |  |
| 58                 | All other.....                                     | 33                                      | 877,434       | 711,653           | 165,781     | 3,323       | 278,872                             | 339,113       | 60,241            |          |  |
|                    | Total, chemicals and allied products.....          |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Stone, clay, and glass products—                   |   |               |                   |             |             |                                     |               |                   |          |  |
| 59                 | Stone—   | 3                                       | 3,593         | 2,785             | 808         | 17          | 681                                 | 17,826        | 17,146            |          |  |
| 60                 | Cement.....  | 10                                      | 546,022       | 464,537           | 81,485      | 1,630       | 263,784                             | 321,329       | 57,545            |          |  |
|                    | Marble and stonework.....                          |   |               |                   |             |             |                                     |               |                   |          |  |
| 61                 | Clay—  | 7                                       | 116,474       | 96,275            | 20,199      | 316         | 24,763                              | 27,471        | 2,708             |          |  |
| 62                 | Brick and tile.....                                | 2                                       |               |                   |             |             |                                     |               |                   |          |  |
| 63                 | Pottery, terra cotta, fire clay, etc.....          | 2                                       | 59,575        | 71,945            | 13,630      | 183         |                                     |               |                   |          |  |
| 64                 | All other.....                                     | 1                                       |               |                   |             |             |                                     |               |                   |          |  |
|                    | Glass and glass products.....                      |   |               |                   |             |             |                                     |               |                   |          |  |
|                    | Total, stone, clay, and glass products.....        | 23                                      | 751,664       | 635,542           | 116,122     | 2,146       | 289,255                             | 366,857       | 77,602            |          |  |

|   |   |     |            |            |         |     |            |            |           |
|---|---|-----|------------|------------|---------|-----|------------|------------|-----------|
| 65  | Metals and metal products other than iron and steel—  | 5   | 7,057,431  | 1,204,464  | 23,400  | 5   | 146,659    | 183,098    | 36,267    |
| 66  | Smelters.....   | 7   | 8,261,595  | 1,204,464  | 23,400  | 5   | 52,212     | 106,170    | 58,958    |
| 67  | Manufactures.....   | 2   | 7,057,431  | 30,237     | 603     | 5   |            |            |           |
| 68  | Automobiles, motorcycles, and bicycles.....   | 2   | 83,282     | 5,664      | 133     | 2   | 18,642     | 20,062     | 1,420     |
| 69  | Carriages and wagons.....   | 7   | 115,778    | 2,498      | 30      |     |            |            |           |
| 70  | Cars (steam railroad, street cars, etc.).....   | 1   | 9,391      |            |         |     |            |            |           |
| 71  | All other.....  | 1   |            |            |         |     |            |            |           |
| Total, metals and metal products other than iron and steel..... |   |     |            |            |         |     |            |            |           |
| 72  | Miscellaneous industries—   | 27  | 8,486,710  | 7,412,847  | 24,197  | 12  | 217,513    | 309,258    | 91,745    |
| 73  | Tobacco.....  | 2   | 38,882     | 36,693     | 44      |     |            |            |           |
| 74  | Agricultural implements.....  | 1   | 70,812     | 11,423     | 171     | 1   |            | 1,227      | 1,227     |
| 75  | Electrical machinery.....   | 5   | 242,010    | 196,934    | 902     |     |            |            |           |
| 76  | Musical instruments, pianos, organs, etc.....   | 3   | 69,469     | 52,281     | 343     |     |            |            |           |
| 77  | Rubber goods.....   | 1   | 6,912      | 299        | 6       |     |            |            |           |
| 78  | Shoe goods.....   | 2   | 40,894     | 29,320     | 231     |     |            |            |           |
| 79  | Shipbuilding.....   | 10  | 1,018,826  | 802,751    | 1,323   | 2   | 13,838     | 21,418     | 7,580     |
| 80  | Building construction.....  | 12  | 423,941    | 386,437    | 750     | 3   | 45,339     | 50,416     | 5,077     |
| 81  | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 11  | 581,379    | 482,384    | 98,946  | 7   | 236,148    | 242,112    | 5,964     |
|   | Engineering.....  | 6   | 212,112    | 186,609    | 510     | 2   | 6,640      | 7,958      | 1,318     |
|   | All other.....  | 28  | 1,566,663  | 1,123,495  | 443,168 | 6   | 57,482     | 89,118     | 31,636    |
| Total, miscellaneous industries.....                            |   |     |            |            |         |     |            |            |           |
| 82  | Grand total, manufacturing and mechanical industries.....                                   | 89  | 4,271,900  | 3,362,906  | 968,994 | 21  | 359,447    | 412,249    | 52,802    |
| 83  | Public utilities:   | 452 | 85,576,584 | 68,355,530 | 337,789 | 190 | 15,467,977 | 16,355,385 | 885,408   |
| 84  | Electric and gas lighting and power companies.....  | 68  | 6,565,780  | 5,331,492  | 22,901  | 12  | 81,392     | 131,750    | 47,358    |
| 85  | Rail roads, steam.....  | 36  | 23,340,432 | 19,781,672 | 68,593  | 10  | 1,701,500  | 2,170,922  | 475,332   |
| 86  | Railways, electric, city and suburban.....  | 20  | 4,591,516  | 3,492,111  | 11,470  | 5   | 497,863    | 493,152    | 497,289   |
| 87  | Steamship, transportation companies.....  | 23  | 2,331,792  | 1,198,026  | 22,555  | 6   | 229,480    | 233,969    | 14,509    |
| 88  | Waterworks.....   | 96  | 856,711    | 600,820    | 4,413   | 23  | 135,485    | 181,300    | 45,815    |
| 89  | Express companies.....  | 7   | 259,913    | 250,435    | 149     | 1   | 2,995      | 3,636      | 41        |
| 90  | Telephone, telegraph, and radio companies.....  | 91  | 216,952    | 100,153    | 1,147   | 26  | 46,472     | 35,060     | 6,588     |
| 91  | All other.....  | 58  | 1,141,219  | 869,888    | 271,331 | 18  | 1,308,362  | 1,367,143  | 58,781    |
| Total, public utilities.....                                    |   |     |            |            |         |     |            |            |           |
| 92  | Banks and insurance companies:  | 399 | 39,302,315 | 32,136,777 | 136,582 | 101 | 4,006,649  | 5,155,362  | 1,148,713 |
| 93  | National banks.....   | 68  | 3,384,068  | 2,485,474  | 17,391  | 2   | 39,211     | 46,852     | 7,611     |
| 94  | Savings banks and State banks.....  | 7   | 584,795    | 441,946    | 2,857   |     |            |            |           |
| 95  | Trust companies.....  | 44  | 3,628,523  | 2,772,665  | 17,434  | 3   | 85,718     | 96,834     | 11,116    |
| Total, banks.....   |   |     |            |            |         |     |            |            |           |
|   |   | 119 | 7,594,386  | 5,660,085  | 37,682  | 5   | 124,959    | 143,686    | 18,727    |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MAINE—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Insurance companies—  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 93                 | Life.....   | 1                                       | 1                       | \$517,732     | \$461,914         | \$55,818    | \$1,117     | 1                                   | \$2,757,803   | \$2,837,736       | \$79,933  |
| 94                 | Fire and marine (stock).....  | 2                                       | 2                       | 27,129        | .....             | 27,129      | .....       |                                     |               |                   |           |
| 95                 | Fire and marine (mutual).....   | 33                                      | 33                      | 2,590         | .....             | 2,574       | 53          |                                     |               |                   |           |
| 96                 | Casualty.....   | 3                                       | 3                       | .....         | 16                | .....       | 52          |                                     |               |                   |           |
| 97                 | Fidelity and surety.....  | 1                                       | 1                       | .....         | 13,317            | .....       | 2           |                                     |               |                   |           |
| 98                 | All other.....  | 1                                       | 1                       | 13,476        | .....             | 159         | .....       |                                     |               |                   |           |
|                    | Total, insurance companies.....   | 40                                      | 39                      | 560,918       | 475,247           | 85,671      | 1,724       | 1                                   | 2,757,803     | 2,837,736         | 79,933    |
|                    | Grand total, banks and insurance companies.....                             | 159                                     | 153                     | 8,155,304     | 6,135,332         | 2,019,972   | 39,406      | 6                                   | 2,882,712     | 2,981,422         | 98,560    |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 99                 | Department stores.....  | 12                                      | 8                       | 688,923       | 575,567           | 113,356     | 1,906       | 4                                   | 232,230       | 254,264           | 22,025    |
| 100                | Who else jobbers.....   | 96                                      | 92                      | 6,523,538     | 4,421,669         | 2,102,129   | 41,383      | 4                                   | 42,636        | 49,730            | 7,094     |
| 101                | Real estate.....  | 83                                      | 49                      | 598,614       | 414,900           | 183,714     | 3,668       | 34                                  | 238,127       | 830,861           | 592,734   |
| 102                | Amusement companies.....  | 51                                      | 30                      | 425,728       | 370,138           | 55,590      | 1,125       | 21                                  | 265,327       | 295,660           | 29,763    |
| 103                | Hotels and restaurants.....   | 35                                      | 22                      | 1,999,716     | 1,729,131         | 270,585     | 5,381       | 13                                  | 262,563       | 257,260           | 19,797    |
|                    | Total, merchandising companies.....   | 277                                     | 201                     | 10,236,579    | 7,511,207         | 2,725,372   | 53,474      | 76                                  | 1,046,292     | 1,712,235         | 671,943   |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,990                                   | 782                     | 21,262,692    | 13,113,738        | 8,148,954   | 156,996     | 308                                 | 1,770,868     | 2,494,979         | 724,101   |
| 105                | Corporations—inactive.....  | 380                                     |                         | .....         | .....             | .....       | .....       | 380                                 | 298           | 14,283            | 13,985    |
|                    | Total, miscellaneous companies.....   | 1,470                                   | 782                     | 21,262,692    | 13,113,738        | 8,148,954   | 156,996     | 688                                 | 1,771,166     | 2,509,262         | 738,086   |
|                    | Grand total for the State of Maine.....                                     | 3,984                                   | 1,949                   | 167,998,563   | 129,685,789       | 38,312,774  | 744,773     | 1,135                               | 26,270,026    | 30,206,459        | 3,936,433 |

## MARYLAND.

|  |     |     |            |            |            |         |    |           |           |         |
|--|-----|-----|------------|------------|------------|---------|----|-----------|-----------|---------|
| Agriculture and animal husbandry:            |     |     |            |            |            |         |    |           |           |         |
| 1  | 12  | 4   | \$248,478  | \$222,103  | \$26,325   | \$527   | 8  | \$23,968  | \$30,397  | \$6,399 |
| 2  | 27  | 11  | 275,362    | 210,815    | 64,547     | 1,232   | 16 | 77,202    | 104,581   | 27,379  |
| 3  | 10  | 5   | 281,307    | 172,655    | 108,652    | 2,174   | 5  | 858       | 2,806     | 1,948   |
| 4  | 49  | 20  | 805,037    | 605,573    | 199,524    | 3,993   | 29 | 102,058   | 137,784   | 35,726  |
| Total, agriculture and animal husbandry..... |     |     |            |            |            |         |    |           |           |         |
| Extraction of minerals:                      |     |     |            |            |            |         |    |           |           |         |
| 5  | 40  | 29  | 20,259,372 | 12,399,507 | 7,857,865  | 137,197 | 11 | 1,058,968 | 1,258,491 | 199,523 |
| 6  | 2   | 1   | 9,981,072  | 3,970,614  | 6,010,458  | 120,200 | 1  | 4,301     | 5,221     | 917     |
| 7  | 1   | 1   | 609        | 355        | 254        | 5       | 1  | 1,873     | 1,873     | 1,873   |
| 8  | 13  | 4   | 1,038,101  | 813,419    | 254,682    | 5,043   | 9  | 301,805   | 369,980   | 68,175  |
| 9  | 8   | 4   | 45,241     | 39,463     | 14,778     | 296     | 4  | 31,978    | 40,495    | 8,517   |
| 10   | 19  | 7   | 1,714,664  | 1,391,408  | 353,256    | 7,067   | 12 | 126,146   | 149,124   | 22,978  |
| 11   |     |     |            |            |            |         |    |           |           |         |
| 12   | 84  | 46  | 33,129,059 | 18,635,766 | 14,433,293 | 283,897 | 38 | 1,523,201 | 1,825,184 | 301,983 |
| Total, extraction of minerals.....           |     |     |            |            |            |         |    |           |           |         |
| Manufacturing and mechanical industries:     |     |     |            |            |            |         |    |           |           |         |
| Food and kindred products:                   |     |     |            |            |            |         |    |           |           |         |
| 13   | 5   | 4   | 811,751    | 692,689    | 119,062    | 2,381   | 1  | 14,845    | 22,426    | 7,581   |
| 14   | 70  | 55  | 5,273,093  | 4,146,860  | 1,126,233  | 22,517  | 15 | 126,800   | 165,124   | 38,324  |
| 15   | 9   | 8   | 816,445    | 701,033    | 115,412    | 2,929   | 1  | 4,184     | 4,683     | 500     |
| 16   | 10  | 8   | 4,173,520  | 3,745,906  | 427,614    | 3,610   | 2  | 55,304    | 4,103     | 3,907   |
| 17   | 5   | 4   | 765,523    | 553,112    | 213,411    | 4,267   | 1  | 83,182    | 90,195    | 4,600   |
| 18   | 15  | 14  | 953,206    | 571,211    | 381,945    | 7,177   | 1  | 7,135     | 12,456    | 3,713   |
| 19   | 2   | 1   | 639,005    | 633,766    | 5,239      | 80      | 1  | 258,891   | 350,417   | 9,523   |
| 20   | 18  | 14  | 3,151,765  | 2,632,026  | 469,739    | 9,352   | 4  | 273,921   | 303,576   | 23,655  |
| 21   | 20  | 7   | 546,823    | 493,162    | 53,661     | 1,073   | 13 | 449,143   | 647,802   | 197,802 |
| 22   |     |     |            |            |            |         |    |           |           |         |
| 23   | 155 | 115 | 17,222,131 | 14,278,785 | 2,943,346  | 55,716  | 40 | 1,283,291 | 1,660,010 | 376,719 |
| Total, food and kindred products.....        |     |     |            |            |            |         |    |           |           |         |
| Textiles and their products—                 |     |     |            |            |            |         |    |           |           |         |
| 24   | 1   | 1   | 27,080     | 18,877     | 8,203      | 164     |    |           |           |         |
| 25   | 2   | 2   | 100,211    | 60,313     | 39,898     | 798     |    |           |           |         |
| 26   | 8   | 7   | 4,962,061  | 2,517,790  | 2,444,271  | 48,886  | 1  | 18,094    | 29,852    | 11,758  |
| 27   | 3   | 1   | 5,465      | 4,984      | 481        | 10      | 2  | 132,524   | 158,126   | 5,602   |
| 28   | 7   | 6   | 767,067    | 659,571    | 107,496    | 2,150   | 1  | 964       | 1,815     | 851     |
| 29   | 2   | 2   | 217,687    | 176,364    | 41,323     | 827     |    |           |           |         |
| 30   | 2   | 2   | 393,441    | 286,689    | 106,752    | 2,135   |    |           |           |         |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MARYLAND—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| 31                 | Manufacturing and mechanical industries—Continued.  |   |               |                   |             |                                     |                         |               |                   |          |
| 32                 | Textiles and their products—Continued.              |   |               |                   |             |                                     |                         |               |                   |          |
| 33                 | Men's clothing.....                                 | 9                                       | \$3,825,526   | \$3,075,065       | \$750,461   | \$15,409                            | 5                       | \$122,351     | \$125,555         | \$3,204  |
| 33                 | Women's clothing.....                               | 9                                       | 361,670       | 336,710           | 24,960      | 5,350                               | 2                       | 330,181       | 381,417           | 51,236   |
| 34                 | Men's and women's other furnishings.....            | 12                                      | 1,074,000     | 797,556           | 276,450     | 19,317                              | 3                       | 254,064       | 263,538           | 8,474    |
| 34                 | All other.....                                      | 9                                       | 4,570,314     | 3,572,140         | 998,374     |                                     |                         |               |                   |          |
|                    | Total, textiles and their products.....             | 64                                      | 16,304,728    | 11,506,039        | 4,798,669   | 95,703                              | 14                      | 878,778       | 960,303           | 81,525   |
|                    | Iron and steel products—                            |   |               |                   |             |                                     |                         |               |                   |          |
| 35                 | Blast furnaces, steel works, and rolling mills..... | 7                                       | 111,615       | 84,628            | 26,987      | 539                                 | 1                       | 47,916        | 50,782            | 2,866    |
| 36                 | Foundry and machine shops.....                      | 81                                      | 14,911,696    | 11,545,012        | 3,366,684   | 64,389                              | 28                      | 507,329       | 694,429           | 187,100  |
|                    | Total, iron and steel products.....                 | 88                                      | 15,023,311    | 11,629,640        | 3,393,671   | 64,928                              | 29                      | 555,245       | 745,211           | 189,966  |
|                    | Lumber and its manufactures—                        |   |               |                   |             |                                     |                         |               |                   |          |
| 37                 | Sawmills and planing mills.....                     | 26                                      | 1,478,171     | 1,169,893         | 308,278     | 6,004                               | 8                       | 226,975       | 252,372           | 25,397   |
| 38                 | Furniture and fixtures.....                         | 11                                      | 756,242       | 689,469           | 116,773     | 2,249                               | 4                       | 38,203        | 54,998            | 16,789   |
| 39                 | All other woodworking establishments.....           | 27                                      | 1,549,171     | 1,338,385         | 155,786     | 3,072                               | 5                       | 48,519        | 68,583            | 20,064   |
|                    | Total, lumber and its manufactures.....             | 64                                      | 3,783,584     | 3,202,747         | 580,837     | 11,325                              | 17                      | 313,703       | 375,953           | 62,250   |
|                    | Leather and finished products—                      |   |               |                   |             |                                     |                         |               |                   |          |
| 40                 | Leather, tanned, curried, and finished.....         | 9                                       | 1,253,759     | 605,148           | 648,611     | 12,914                              |                         |               |                   |          |
| 41                 | Boots and shoes.....                                | 7                                       | 520,415       | 398,325           | 122,090     | 2,366                               | 2                       | 1,760         | 2,561             | 801      |
| 42                 | All other.....                                      | 4                                       | 81,746        | 72,038            | 9,708       | 195                                 | 2                       | 34,531        | 38,733            | 4,207    |
|                    | Total, leather and finished products.....           | 20                                      | 1,855,920     | 1,075,511         | 780,409     | 15,475                              | 4                       | 36,291        | 41,299            | 5,008    |



|    |   |     |            |            |            |         |        |           |           |  |  |         |
|----|---|-----|------------|------------|------------|---------|--------|-----------|-----------|--|--|---------|
| 43 | Paper and printing—   | 3   | 368,820    | 242,750    | 126,070    | 2,521   |        |           |           |  |  |         |
| 44 | Paper and wood pulp.....  | 16  | 1,666,417  | 1,249,697  | 416,720    | 8,335   |        |           |           |  |  |         |
| 45 | Manufactures of paper.....  | 107 | 5,846,034  | 5,099,837  | 746,197    | 14,237  | 33     | 622,321   | 697,096   |  |  | 74,774  |
| 46 | Printing and publishing.....  |     |            |            |            |         |        |           |           |  |  |         |
|    | Industries relating to printing and publishing (en-<br>graving, stereotyping, and electrotyping, type<br>founding, etc.)..... | 8   | 124,568    | 110,074    | 14,494     | 291     | 3      | 35,487    | 39,234    |  |  | 3,747   |
|    | Total, paper and printing.....  | 134 | 8,005,839  | 6,702,358  | 1,303,481  | 25,384  | 36     | 657,808   | 736,329   |  |  | 78,521  |
| 47 | Liquors and beverages—  |     |            |            |            |         |        |           |           |  |  |         |
| 48 | Distilled.....  | 21  | 1,100,124  | 852,952    | 247,172    | 4,939   | 11     | 336,801   | 420,975   |  |  | 84,174  |
| 49 | Malted.....   | 12  | 2,532,809  | 2,203,349  | 339,530    | 6,571   | 6      | 2,316,436 | 2,410,919 |  |  | 64,483  |
|    | All other.....  | 16  | 90,759     | 85,061     | 5,698      | 113     | 11     | 241,494   | 262,189   |  |  | 20,695  |
|    | Total, liquors and beverages.....   | 49  | 3,723,782  | 3,141,352  | 582,400    | 11,623  | 28     | 2,924,731 | 3,094,083 |  |  | 169,352 |
| 50 | Chemicals and allied products—  |     |            |            |            |         |        |           |           |  |  |         |
| 51 | Chemicals.....  | 17  | 1,374,006  | 417,430    | 956,576    | 18,740  | 6      | 103,185   | 118,802   |  |  | 15,617  |
| 52 | Fertilizers.....  | 26  | 3,526,836  | 2,173,371  | 1,353,465  | 23,684  | 3      | 85,833    | 89,162    |  |  | 3,329   |
| 53 | Gas, illuminating and heating.....  | 4   | 2,501      | 2,329      | 172        | 3       | 17,839 | 21,772    |           |  |  | 3,933   |
| 54 | Oils, illuminating and heating.....   | 4   | 708,882    | 451,057    | 257,795    | 4,040   | 2      | 13,827    | 16,360    |  |  | 2,533   |
| 55 | Paints and varnishes.....   | 3   | 107,973    | 41,245     | 66,728     | 1,335   | 2      | 45,063    | 49,561    |  |  | 4,498   |
| 56 | Patent medicines.....   | 12  | 1,205,552  | 591,266    | 614,286    | 11,888  | 4      | 45,063    | 49,561    |  |  | 4,498   |
| 57 | Petroleum, refined.....   | 1   | 254,200    | 157,327    | 96,873     | 1,211   | 1      | 10,917    | 11,627    |  |  | 710     |
| 58 | Soap.....   | 1   | 331,883    | 221,479    | 110,404    | 2,164   | 14     | 67,046    | 102,669   |  |  | 35,623  |
|    | All other.....  | 26  | 7,511,853  | 4,055,534  | 3,456,319  | 63,065  | 33     | 313,710   | 409,953   |  |  | 66,243  |
|    | Total, chemicals and allied products.....   | 94  | 17,511,853 | 10,555,534 | 13,456,319 | 246,305 | 107    | 1,534,479 | 1,918,802 |  |  | 209,833 |
| 59 | Stone, clay, and glass products—  |     |            |            |            |         |        |           |           |  |  |         |
| 60 | Stone—  |     |            |            |            |         |        |           |           |  |  |         |
|    | Cement.....   | 9   | 3,226,790  | 3,041,341  | 185,449    | 3,709   | 5      | 153,479   | 174,462   |  |  | 20,983  |
|    | Marble and stone work.....  | 21  | 1,513,503  | 1,401,224  | 112,279    | 2,246   | 6      | 107,188   | 115,236   |  |  | 8,048   |
| 61 | Clay—   |     |            |            |            |         |        |           |           |  |  |         |
|    | Brick and tile.....   | 23  | 932,388    | 809,579    | 122,809    | 2,457   | 9      | 696,639   | 794,992   |  |  | 98,353  |
| 62 | Pottery, terra cotta, fire clay, etc.....   | 6   | 162,005    | 143,848    | 18,157     | 340     | 3      | 14,259    | 21,636    |  |  | 7,377   |
| 63 | All other.....  | 1   |            |            |            |         | 1      | 79,124    | 79,320    |  |  | 196     |
| 64 | Glass and glass products.....   | 10  | 1,120,522  | 828,560    | 300,962    | 5,484   | 3      | 5,253     | 8,845     |  |  | 3,592   |
|    | Total, stone, clay, and glass products.....   | 70  | 6,964,208  | 6,224,552  | 739,656    | 14,236  | 27     | 1,055,942 | 1,194,491 |  |  | 138,549 |
| 65 | Metals and metal products other than iron and steel—  |     |            |            |            |         |        |           |           |  |  |         |
| 66 | Smelters.....   | 1   | 7,164,002  | 4,620,306  | 2,543,696  | 50,872  |        |           |           |  |  |         |
| 67 | Manufactures.....   | 44  | 7,437,220  | 5,580,382  | 1,856,838  | 36,806  | 7      | 132,429   | 219,561   |  |  | 87,132  |
| 68 | Automobiles, motorcycles, and bicycles.....   | 5   | 33,122     | 5,011      | 28,081     | 101     | 3      | 67,484    | 83,580    |  |  | 16,096  |
| 69 | Carrriages and wagons.....  | 9   | 394,370    | 331,286    | 43,074     | 862     | 2      | 6,157     | 6,400     |  |  | 303     |
| 70 | Cars (steam railroad, street cars, etc.).....   | 2   |            |            |            |         | 2      | 55,751    | 60,448    |  |  | 13,697  |
|    | All other.....  |     |            |            |            |         |        |           |           |  |  |         |
|    | Total, metals and metal products other than iron<br>and steel.....  | 61  | 15,028,714 | 10,580,155 | 4,448,539  | 88,701  | 14     | 261,821   | 379,049   |  |  | 117,228 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## MARYLAND—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |         |  |
|--------------------|--|---|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|---------|--|
|                    |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Defect. |  |
|                    | Manufacturing and mechanical industries—Continued.   |   |               |                   |             |             |                                     |               |                   |         |  |
|                    | Miscellaneous industries—  |   |               |                   |             |             |                                     |               |                   |         |  |
| 71                 | Tobacco.....   | 3                                       | \$17,980      | \$16,890          | \$1,090     | \$21        | \$43,258                            | \$43,551      | \$293             |         |  |
| 72                 | Agricultural implements.....   | 13                                      | 494,148       | 417,981           | 76,167      | 1,524       | 506,728                             | 545,870       | 43,142            |         |  |
| 73                 | Electrical machinery.....  | 3                                       | 38,995        | 35,475            | 3,520       | 70          | 7,900                               | 7,900         | 7,900             |         |  |
| 74                 | Musical instruments, pianos, organs, etc.....  | 6                                       | 102,155       | 83,922            | 12,233      | 246         | 15,840                              | 58,359        | 42,519            |         |  |
| 75                 | Rubber goods.....  | 6                                       |               |                   |             |             |                                     |               |                   |         |  |
| 76                 | Fur goods.....   | 8                                       | 1,892,935     | 767,220           | 1,095,715   | 21,910      | 7,344                               | 49,144        | 41,804            |         |  |
| 77                 | Shoemaking.....  | 42                                      | 1,345,785     | 1,175,898         | 169,888     | 3,400       | 738,482                             | 854,766       | 121,284           |         |  |
| 78                 | Building construction.....   | 25                                      |               |                   |             |             |                                     |               |                   |         |  |
| 79                 | Construction contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 33                                      | 1,862,187     | 1,699,955         | 162,232     | 3,245       | 797,875                             | 890,028       | 92,772            |         |  |
| 80                 | Engineering.....   | 9                                       | 146,214       | 74,801            | 71,413      | 1,283       | 136,596                             | 166,752       | 30,155            |         |  |
| 81                 | All other.....   | 98                                      | 6,407,716     | 4,985,545         | 1,422,171   | 29,645      | 723,428                             | 1,269,247     | 545,819           |         |  |
|                    | Total, miscellaneous industries.....   | 215                                     | 12,278,116    | 9,263,087         | 3,014,429   | 58,344      | 2,968,532                           | 3,891,217     | 922,485           |         |  |
|                    | Grand total, manufacturing and mechanical industries.....                                  | 1,014                                   | 107,762,186   | 81,660,410        | 25,041,776  | 504,500     | 11,279,852                          | 13,487,838    | 2,298,046         |         |  |
|                    | Public utilities:  |   |               |                   |             |             |                                     |               |                   |         |  |
| 82                 | Electric and gas lighting and power companies.....   | 43                                      | 9,459,335     | 7,984,038         | 1,470,297   | 22,836      | 33,744                              | 45,033        | 11,009            |         |  |
| 83                 | Railroads, steam.....  | 22                                      | 14,832,648    | 12,684,898        | 2,148,150   | 43,364      | 2,578,618                           | 2,672,641     | 353,493           |         |  |
| 84                 | Railways, electric, city and suburban.....   | 12                                      | 12,223,977    | 10,103,062        | 2,120,915   | 42,417      | 21,735                              | 25,123        | 3,388             |         |  |
| 85                 | Steamship transportation companies.....  | 25                                      | 16,594,989    | 12,379,021        | 4,215,968   | 32,263      | 67,039                              | 77,319        | 10,274            |         |  |
| 86                 | Waterworks.....  | 28                                      | 403,621       | 235,066           | 168,555     | 2,164       | 32,191                              | 37,895        | 5,704             |         |  |
| 87                 | Express companies.....   | 21                                      |               |                   |             |             |                                     |               |                   |         |  |
| 88                 | Telephone, telegraph, and radiocompanies.....  | 22                                      | 9,082,753     | 8,479,122         | 603,631     | 12,073      | 32,772                              | 146,824       | 114,062           |         |  |
| 89                 | All other.....   | 123                                     | 10,283,207    | 9,266,015         | 1,017,192   | 19,750      | 617,212                             | 766,638       | 149,426           |         |  |
|                    | Total, public utilities.....   | 275                                     | 72,900,530    | 61,196,422        | 11,704,108  | 194,867     | 3,123,331                           | 3,772,087     | 648,755           |         |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

MASSACHUSETTS—Continued.

| Classification No. | INDUSTRIES  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                           |               |                    |           |  |
|--------------------|---|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|---------------------------|---------------|--------------------|-----------|--|
|                    |   |   | Num-ber of cor-porations.        | Gross income. | Total deductions. | Net income. | Normal tax.                         | Num-ber of cor-porations. | Gross income. | Total deduc-tions. | Deficit   |  |
| 5                  | Extraction of minerals:   |   |                                  |               |                   |             |                                     |                           |               |                    |           |  |
| 6                  | Coal mines.....   | 16                                      | 11                               | \$3,585,885   | \$2,159,867       | \$1,697,016 | \$33,943                            | 5                         | \$1,249,151   | \$1,297,478        | \$48,327  |  |
| 7                  | Copper mines.....   | 46                                      | 27                               | 94,912,039    | 54,518,484        | 40,393,555  | 800,765                             | 19                        | 1,104,273     | 1,637,145          | 532,872   |  |
| 8                  | Gold and silver and precious metals.....                              | 16                                      | 4                                | 5,335,200     | 1,933,466         | 3,401,734   | 57,897                              | 12                        | 712,234       | 1,033,145          | 320,911   |  |
| 9                  | Iron mines.....   | 2                                       | 2                                |               |                   |             |                                     | 2                         | 1,491         | 4,397              | 2,906     |  |
| 10                 | Lead and zinc mines.....  | 14                                      | 9                                | 16,748,866    | 7,775,694         | 8,973,172   | 179,485                             | 5                         | 211,311       | 255,689            | 45,378    |  |
| 11                 | Quarries.....   | 16                                      | 7                                | 875,145       | 816,283           | 58,862      | 1,176                               | 9                         | 722,336       | 832,550            | 110,214   |  |
| 12                 | Oil, gas, and salt wells.....   | 9                                       | 7                                | 298,629       | 108,064           | 132,555     | 2,650                               | 2                         | 21,076        | 32,178             | 11,102    |  |
|                    | All other.....  | 74                                      | 22                               | 7,472,772     | 4,191,045         | 3,282,727   | 65,519                              | 52                        | 1,450,185     | 1,837,454          | 387,269   |  |
|                    | Total, extraction of minerals.....                                    | 193                                     | 87                               | 129,439,534   | 71,499,933        | 57,939,631  | 1,141,435                           | 106                       | 5,472,057     | 6,981,036          | 1,508,979 |  |
| 13                 | Manufacturing and mechanical industries:                              |   |                                  |               |                   |             |                                     |                           |               |                    |           |  |
| 14                 | Food and kindred products:  |   |                                  |               |                   |             |                                     |                           |               |                    |           |  |
| 15                 | Butter, cheese, and milk.....   | 20                                      | 16                               | 3,466,976     | 3,202,515         | 264,461     | 4,462                               | 4                         | 298,894       | 370,454            | 71,560    |  |
| 16                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 27                                      | 19                               | 984,361       | 727,394           | 256,967     | 5,137                               | 8                         | 100,800       | 116,402            | 15,602    |  |
| 17                 | Meatpacking.....  | 3                                       | 1                                | 32,281        | 30,859            | 1,462       | 28                                  | 2                         | 14,893        | 22,317             | 7,424     |  |
| 18                 | Bread and bakery products.....  | 15                                      | 12                               | 10,747,222    | 7,536,911         | 3,210,311   | 64,004                              | 3                         | 136,803       | 162,211            | 25,408    |  |
| 19                 | Coffee and spices.....  | 39                                      | 21                               | 1,886,746     | 303,797           | 5,902       | 5,257                               | 18                        | 397,630       | 456,076            | 58,446    |  |
| 20                 | Flour mills and grist mills.....                                      | 10                                      | 4                                | 1,072,873     | 107,504           | 65,369      | 1,303                               | 6                         | 230,545       | 274,249            | 43,704    |  |
| 21                 | Sugar refining (not including beet sugar) and molasses.....           | 3                                       | 3                                | 1,676,769     | 1,553,994         | 122,775     | 1,994                               |                           |               |                    |           |  |
| 22                 | Beet sugar.....   | 1                                       | 1                                | 10,779        | 10,676            | 103         | 2                                   |                           |               |                    |           |  |
| 23                 | Confectionery and ice cream.....                                      | 71                                      | 44                               | 7,081,634     | 5,754,362         | 1,327,272   | 26,544                              | 27                        | 1,747,204     | 1,947,532          | 200,378   |  |
|                    | Food preparations, all other.....                                     | 58                                      | 36                               | 8,196,958     | 6,910,334         | 1,286,624   | 25,634                              | 22                        | 608,758       | 774,628            | 165,870   |  |
|                    | Total, food and kindred products.....                                 | 249                                     | 159                              | 35,334,942    | 28,233,022        | 7,101,920   | 140,267                             | 90                        | 3,535,627     | 4,123,919          | 588,392   |  |





|    |  |       |             |             |             |           |       |            |            |            |
|----|--|-------|-------------|-------------|-------------|-----------|-------|------------|------------|------------|
| 71 | Miscellaneous industries—  | 29    | 1,451,764   | 1,049,570   | 202,194     | 8,044     | 14    | 340,873    | 365,703    | 24,830     |
| 72 | Tobacco.....   | 7     | 783,742     | 401,158     | 292,584     | 5,852     | 3     | 216,165    | 262,045    | 45,880     |
| 73 | Agricultural implements.....   | 36    | 4,270,589   | 3,552,985   | 717,600     | 11,227    | 24    | 752,567    | 806,523    | 114,256    |
| 74 | Electrical machinery.....  | 35    | 6,041,359   | 3,021,035   | 533,924     | 11,641    | 12    | 1,036,531  | 1,165,006  | 113,075    |
| 75 | Musical instruments, pianos, organs, etc.....                                    | 75    | 27,305,090  | 21,346,588  | 5,959,511   | 412,723   | 25    | 479,592    | 727,604    | 218,012    |
| 76 | Rubber goods.....  | 4     | 61,653      | 38,361      | 2,702       | 37        | 4     | 18,238     | 31,027     | 1,258      |
| 77 | Shoebinding.....   | 2     | 1,738,945   | 884,363     | 854,162     | 17,081    | 4     | 69,049     | 81,471     | 12,378     |
| 78 | Building construction.....   | 136   | 5,364,832   | 4,728,029   | 636,823     | 12,661    | 48    | 7,156,906  | 7,821,322  | 664,416    |
| 79 | Contracting (pavements, roads,<br>tunnels, river and harbor dredging, etc.)..... | 49    | 6,092,344   | 5,355,524   | 736,820     | 13,383    | 45    | 4,018,452  | 4,659,287  | 640,835    |
| 80 | Engineering.....   | 37    | 3,322,408   | 2,516,499   | 805,909     | 16,121    | 22    | 614,637    | 707,743    | 93,106     |
| 81 | All other.....   | 341   | 39,605,551  | 23,810,325  | 9,795,226   | 173,045   | 111   | 2,885,010  | 3,272,218  | 387,208    |
|    | Total, miscellaneous industries.....   | 839   | 93,543,902  | 72,814,047  | 20,729,855  | 384,825   | 310   | 17,602,565 | 19,979,789 | 2,377,284  |
|    | Grand total, manufacturing and mechanical industries.....                        | 4,440 | 947,312,181 | 698,735,866 | 248,516,315 | 4,728,205 | 1,221 | 55,732,910 | 66,416,060 | 10,688,150 |
| 82 | Public utilities:  | 157   | 48,829,471  | 33,709,967  | 15,059,504  | 271,204   | 17    | 630,914    | 825,969    | 195,055    |
| 83 | Electric and gas lighting and power companies.....                               | 49    | 78,297,866  | 62,763,288  | 15,534,608  | 308,689   | 5     | 92,165     | 251,805    | 159,640    |
| 84 | Railroads, steam.....  | 60    | 57,398,167  | 53,235,238  | 4,162,929   | 75,655    | 17    | 516,473    | 895,660    | 79,187     |
| 85 | Railways, electric, city and suburban.....                                       | 33    | 10,907,641  | 8,983,957   | 2,003,684   | 40,074    | 15    | 751,458    | 948,747    | 197,289    |
| 86 | Steamship transportation companies.....  | 45    | 780,258     | 495,484     | 284,774     | 5,400     | 6     | 34,193     | 37,470     | 3,277      |
| 87 | Waterworks.....  | 15    | 676,449     | 654,201     | 22,248      | 446       | 5     | 127,836    | 135,201    | 7,365      |
| 88 | Express companies.....   | 31    | 27,193,165  | 20,270,268  | 6,922,897   | 138,340   | 7     | 701,023    | 719,889    | 48,866     |
| 89 | Telephone, telegraph, and radio companies<br>All other.....                      | 212   | 10,627,443  | 8,812,025   | 1,815,418   | 34,517    | 72    | 1,973,596  | 2,202,946  | 229,400    |
|    | Total, public utilities.....   | 602   | 234,800,490 | 188,994,428 | 45,806,062  | 874,325   | 144   | 5,127,658  | 6,047,737  | 920,079    |
| 90 | Banks and insurance companies:   |       |             |             |             |           |       |            |            |            |
| 91 | Banks—   | 171   | 26,140,632  | 17,121,831  | 9,018,801   | 179,840   | 10    | 192,670    | 279,593    | 86,923     |
| 92 | National banks.....  | 7     | 715,106     | 469,386     | 284,720     | 4,437     | 2     | 4,465      | 2,624      | 2,159      |
|    | Savings banks and state banks.....   | 97    | 22,839,384  | 17,675,216  | 5,184,368   | 101,071   | 11    | 541,320    | 645,346    | 104,026    |
|    | Trust companies.....   | 275   | 49,745,322  | 35,257,433  | 14,487,889  | 285,327   | 23    | 734,455    | 927,533    | 193,078    |
|    | Total, banks.....  | 443   | 78,725,638  | 50,054,470  | 24,691,058  | 285,327   | 44    | 1,468,445  | 1,847,472  | 283,126    |
| 93 | Insurance companies—   |       |             |             |             |           |       |            |            |            |
| 94 | Life.....  | 13    | 31,977,530  | 31,571,264  | 406,266     | 8,126     | 4     | 47,440,420 | 52,307,112 | 4,806,992  |
| 95 | Fire and marine (stock).....   | 4     | 14,769,865  | 13,028,154  | 1,741,701   | 34,834    |       |            |            |            |
| 96 | Fire and marine (mutual).....  | 43    | 796,663     | 796,663     | 796,663     | 15,924    |       |            |            |            |
| 97 | Casualty.....  | 24    | 13,336,312  | 12,024,696  | 1,311,616   | 26,234    | 3     | 232,112    | 2,057,236  | 1,825,124  |
| 98 | Fidelity and surety.....   | 1     |             |             |             |           | 1     | 5,134,585  | 5,523,384  | 388,789    |
|    | All other.....   |       |             |             |             |           |       |            |            |            |
|    | Total, insurance companies.....  | 85    | 60,880,300  | 56,624,114  | 4,256,186   | 85,118    | 8     | 52,806,827 | 59,887,732 | 7,080,905  |
|    | Grand total, banks and insurance companies.....                                  | 360   | 110,625,622 | 91,881,547  | 18,744,075  | 370,445   | 31    | 53,541,282 | 60,845,265 | 7,273,983  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MASSACHUSETTS—Continued.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |            |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|------------|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit    |  |  |
| 99                 | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |            |  |  |
| 100                | Department stores.....  | 49                                      | 38                      | \$13,627,245  | \$11,696,417      | \$1,930,828 | \$33,292    | 11                                  | \$1,872,687   | \$2,035,443       | \$162,756  |  |  |
| 101                | Wholesale jobbers.....  | 531                                     | 417                     | 45,426,402    | 31,056,130        | 14,370,272  | 274,783     | 84                                  | 1,542,271     | 2,037,973         | 495,702    |  |  |
| 101                | Real estate.....  | 207                                     | 121                     | 3,866,492     | 2,503,006         | 1,363,486   | 25,393      | 86                                  | 615,278       | 835,443           | 220,165    |  |  |
| 102                | Amusement companies.....  | 219                                     | 104                     | 6,988,378     | 6,090,299         | 889,079     | 17,511      | 115                                 | 4,020,856     | 4,433,527         | 412,671    |  |  |
| 103                | Hotels and restaurants.....   | 169                                     | 108                     | 15,299,789    | 14,081,799        | 1,217,990   | 23,801      | 61                                  | 3,194,451     | 3,377,656         | 243,185    |  |  |
|                    | Total, merchandising companies.....   | 1,175                                   | 818                     | 85,208,306    | 65,436,651        | 19,771,655  | 375,780     | 357                                 | 11,185,543    | 12,720,022        | 1,534,479  |  |  |
| 104                | All other corporations of every description not elsewhere provided for..... | 4,882                                   | 3,340                   | 208,201,681   | 141,974,420       | 66,227,261  | 1,227,840   | 1,542                               | 21,544,327    | 27,206,308        | 5,661,981  |  |  |
| 105                | Corporations—inactive.....  | 1,427                                   |                         |               |                   |             |             | 1,427                               | 3,346         | 32,675            | 29,329     |  |  |
|                    | Total, miscellaneous companies.....   | 6,309                                   | 3,340                   | 208,201,681   | 141,974,420       | 66,227,261  | 1,227,840   | 2,969                               | 21,547,673    | 27,238,983        | 5,691,310  |  |  |
|                    | Grand total for the State of Massachusetts.....                             | 13,273                                  | 8,350                   | 1,772,712,308 | 1,305,208,646     | 467,503,662 | 8,327,594   | 4,923                               | 153,413,973   | 181,800,346       | 28,086,373 |  |  |

| MICHIGAN. |   |   |                         |               |                   |             |             |                         |               |                   |          |
|-----------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------|---------------|-------------------|----------|
|           |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit  |
| 1         | Agriculture and animal husbandry:                 |   |                         |               |                   |             |             |                         |               |                   |          |
| 2         | Farming.....                                      | 54                                      | 17                      | \$436,492     | \$350,180         | \$77,312    | \$1,481     | 37                      | \$206,179     | \$301,456         | \$95,277 |
| 3         | Florists and fruit growers.....                   | 53                                      | 24                      | 554,718       | 378,749           | 175,969     | 3,167       | 29                      | 444,503       | 554,715           | 110,212  |
| 3         | Stock raising.....                                | 20                                      | 10                      | 21,065        | 18,825            | 2,240       | 45          | 10                      | 24,036        | 58,994            | 34,958   |
| 4         | Forest and lumber not provided for elsewhere..... | 81                                      | 20                      | 3,917,150     | 2,973,049         | 944,101     | 18,882      | 61                      | 1,069,699     | 1,692,785         | 623,086  |
|           | Total, agriculture and animal husbandry.....      | 208                                     | 71                      | 4,929,425     | 3,729,803         | 1,199,622   | 23,575      | 137                     | 1,744,417     | 2,607,950         | 863,533  |











|     |   |       |       |               |             |             |           |       |            |            |            |
|-----|---|-------|-------|---------------|-------------|-------------|-----------|-------|------------|------------|------------|
| 99  | Merchandising companies:  | 20    | 17    | 3,833,970     | 3,125,436   | 710,534     | 13,941    | 3     | 15,749     | 23,256     | 7,507      |
| 100 | Department stores.....  | 356   | 304   | 30,871,101    | 20,461,155  | 10,406,946  | 201,591   | 52    | 1,587,453  | 1,835,777  | 248,324    |
| 101 | Real estate.....  | 626   | 475   | 23,625,899    | 12,169,005  | 11,456,294  | 228,707   | 151   | 1,752,517  | 2,367,605  | 615,088    |
| 102 | Amusement companies.....  | 168   | 116   | 6,226,713     | 5,139,067   | 1,087,046   | 21,607    | 52    | 643,237    | 761,417    | 118,180    |
| 103 | Hotels and restaurants.....   | 89    | 66    | 8,129,873     | 7,148,306   | 981,567     | 20,112    | 23    | 1,152,376  | 1,234,772  | 82,396     |
|     | Total, merchandising companies.....   | 1,259 | 978   | 72,687,556    | 48,015,169  | 24,642,357  | 485,957   | 281   | 5,151,332  | 6,222,827  | 1,071,495  |
| 104 | All other corporations of every description not elsewhere provided for..... | 2,885 | 2,101 | 201,606,932   | 143,374,212 | 58,232,720  | 1,148,061 | 784   | 16,863,005 | 19,706,842 | 2,841,837  |
| 105 | Corporations—Inactive.....  | 1,169 |       |               |             |             |           | 1,169 | 1,179      | 107,134    | 105,955    |
|     | Total, miscellaneous companies.....   | 4,054 | 2,101 | 201,606,932   | 143,374,212 | 58,232,720  | 1,148,061 | 1,953 | 16,866,184 | 19,813,976 | 2,947,792  |
|     | Grand total for the State of Michigan.....                                  | 9,823 | 6,362 | 1,180,450,526 | 803,196,782 | 375,253,744 | 7,362,945 | 3,461 | 81,176,870 | 97,909,398 | 13,792,528 |

MINNESOTA.

|    |   |     |     |            |            |            |         |     |           |           |           |
|----|---|-----|-----|------------|------------|------------|---------|-----|-----------|-----------|-----------|
| 1  | Agriculture and animal husbandry:                                     | 164 | 69  | 3,847,606  | 2,841,924  | 1,005,682  | 19,853  | 95  | 4,479,845 | 5,073,830 | 594,005   |
| 2  | Farming.....  | 54  | 15  | \$314,424  | \$285,290  | \$29,125   | \$583   | 38  | \$402,293 | \$597,171 | \$194,878 |
| 3  | Florists and fruit growers.....                                       | 33  | 14  | 1,129,478  | 1,638,159  | 54,319     | 1,400   | 19  | 32,121    | 132,794   | 100,673   |
| 4  | Stock raising.....  | 14  | 6   | 178,326    | 131,907    | 46,319     | 930     | 8   | 99,661    | 129,711   | 30,050    |
|    | Forest and lumber not provided for elsewhere.....                     | 73  | 34  | 2,232,378  | 1,386,659  | 843,719    | 16,850  | 29  | 3,945,770 | 4,214,174 | 208,404   |
|    | Total, agriculture and animal husbandry.....                          |     |     |            |            |            |         |     |           |           |           |
| 5  | Extraction of minerals:   |     |     |            |            |            |         |     |           |           |           |
| 6  | Coal mines.....   | 11  | 3   | 1,221,120  | 1,057,462  | 163,658    | 3,274   | 8   | 1,328,167 | 1,534,365 | 206,198   |
| 7  | Copper mines.....   | 12  | 3   | 121,913    | 89,310     | 32,603     | 651     | 9   | 219,502   | 535,916   | 316,414   |
| 8  | Gold and silver and precious metals.....                              | 5   | 1   | 606,893    | 512,267    | 94,626     | 1,833   | 4   | 214,816   | 289,930   | 55,114    |
| 9  | Iron mines.....   | 86  | 34  | 17,737,560 | 9,038,091  | 8,699,469  | 173,008 | 52  | 2,257,911 | 3,405,000 | 1,147,659 |
| 10 | Lead and zinc mines.....  | 1   | 1   | 270,237    | 263,023    | 1,214      | 24      |     |           |           |           |
| 11 | Quarries.....   | 12  | 5   | 443,839    | 406,035    | 37,801     | 733     | 7   | 137,855   | 159,324   | 21,469    |
| 12 | Oil, gas, and salt wells.....   | 9   | 1   | 7,001      | 6,072      | 929        | 19      | 8   | 866       | 329,169   | 165,203   |
|    | All other.....  | 59  | 21  | 7,104,149  | 5,052,954  | 2,051,195  | 41,019  | 38  | 535,004   | 1,027,983 | 492,979   |
|    | Total, extraction of minerals.....                                    | 195 | 69  | 27,532,712 | 16,491,214 | 11,041,498 | 220,641 | 126 | 4,857,221 | 7,262,287 | 2,405,066 |
| 13 | Manufacturing and mechanical industries:                              |     |     |            |            |            |         |     |           |           |           |
| 14 | Food and kindred products—  | 562 | 419 | 15,552,792 | 14,568,993 | 983,799    | 19,171  | 143 | 3,659,746 | 3,738,374 | 78,628    |
| 15 | Butter, cheese, and milk.....   |     |     |            |            |            |         |     |           |           |           |
| 16 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 14  | 11  | 507,585    | 403,944    | 101,641    | 2,033   | 3   | 47,222    | 53,101    | 5,879     |
| 17 | Oleomargarine.....  | 6   | 5   | 1,451,867  | 1,100,120  | 351,747    | 6,835   | 1   | 11,808    | 12,952    | 1,144     |
| 18 | Slaughtering and meat packing, and meat products.....                 | 12  | 9   | 1,512,646  | 1,384,475  | 123,171    | 2,430   | 3   | 308,781   | 344,491   | 35,710    |
| 19 | Bread and bakery products.....  | 1   | 1   | 104,195    | 96,770     | 7,419      | 48      |     |           |           |           |
|    | Coffee and spices.....  | 1   | 1   | 36,038,727 | 26,500,341 | 9,558,386  | 191,100 | 22  | 803,079   | 1,086,418 | 278,339   |
|    | Flour mills and gristmills.....                                       | 92  | 70  |            |            |            |         |     |           |           |           |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

MINNESOTA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| 20                 | Manufacturing and mechanical industries—Continued.          |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Food and kindred products—Continued.                        |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Sugar refining (not including beet sugar) and molasses..... | 1                                       | \$340,981     | \$285,909         | 845,072     | \$901                               |                         |               |                   |          |
| 21                 | Beet sugar.....   | 1                                       | 861,554       | 555,383           | 308,171     | 3,852                               |                         |               |                   |          |
| 22                 | Confectionery and ice cream.....                            | 26                                      | 1,291,555     | 1,081,408         | 210,147     | 4,192                               | \$132,402               | \$153,232     | \$20,630          |          |
| 23                 | Food preparations, all other.....                           | 31                                      | 1,424,589     | 832,817           | 591,752     | 11,830                              | 352,862                 | 537,593       | 184,731           |          |
|                    | Total, food and kindred products.....                       | 746                                     | 59,106,471    | 46,820,166        | 12,286,305  | 242,492                             | 5,321,100               | 5,926,161     | 605,061           |          |
|                    | Textiles and their products—                                |   |               |                   |             |                                     |                         |               |                   |          |
| 24                 | Carpets and rugs.....                                       | 2                                       | 2,470         | 2,247             | 223         | 4                                   | 85,429                  | 169,917       | 84,488            |          |
| 25                 | Cordage and twine.....                                      | 2                                       | 175,004       | 163,156           | 9,848       | 197                                 | 11,913                  | 14,333        | 2,420             |          |
| 26                 | Cotton goods.....   | 1                                       | 78,098        | 57,279            | 20,819      | 416                                 |                         |               |                   |          |
| 27                 | Hats and caps.....  | 4                                       | 407,008       | 244,547           | 162,461     | 3,249                               | 5,342                   | 7,170         | 1,828             |          |
| 28                 | Hosiery and knit goods.....                                 | 7                                       | 1,931,077     | 1,195,365         | 735,712     | 14,165                              | 36,090                  | 36,484        | 394               |          |
| 29                 | Silk and silk goods.....                                    | 5                                       | 1,113,057     | 983,210           | 149,847     | 2,998                               | 56,534                  | 57,543        | 1,009             |          |
| 30                 | Woolen and worsted goods.....                               | 4                                       | 784,226       | 545,189           | 239,037     | 4,591                               |                         |               |                   |          |
| 31                 | Men's clothing.....   | 4                                       | 149,166       | 131,774           | 17,392      | 349                                 | 61,843                  | 63,187        | 1,344             |          |
| 32                 | Women's clothing.....                                       | 5                                       | 630,753       | 552,880           | 77,873      | 1,511                               | 75,091                  | 95,858        | 20,767            |          |
| 33                 | Men's and women's other furnishings.....                    | 16                                      | 408,802       | 260,010           | 148,792     | 2,920                               | 33,847                  | 56,054        | 22,207            |          |
| 34                 | All other.....  | 10                                      |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, textiles and their products.....                     | 59                                      | 5,679,661     | 4,117,657         | 1,562,004   | 30,400                              | 366,089                 | 500,546       | 134,457           |          |
|                    | Iron and steel products—                                    |   |               |                   |             |                                     |                         |               |                   |          |
| 35                 | Blast furnaces, steel works, and rolling mills.....         | 9                                       | 2,880,271     | 1,924,562         | 955,709     | 18,783                              | 82,477                  | 92,461        | 9,984             |          |
| 36                 | Foundry and machine shops.....                              | 167                                     | 21,918,173    | 12,967,664        | 8,950,519   | 177,561                             | 1,652,230               | 1,895,961     | 243,731           |          |
|                    | Total, iron and steel products.....                         | 176                                     | 24,798,444    | 14,892,226        | 9,906,218   | 196,344                             | 1,734,707               | 1,988,422     | 253,715           |          |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MINNESOTA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                            |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                    |          |
|--------------------|---|---|----------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|--------------------|----------|
|                    |   | Total number of corporations reporting. | Num-ber of cor-pora-tions. | Gross income. | Total deductions. | Net income. | Normal tax. | Num-ber of cor-pora-tions.          | Gross income. | Total deduc-tions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued.  |   |                            |               |                   |             |             |                                     |               |                    |          |
|                    | Stone, clay, and glass products—Continued.  |   |                            |               |                   |             |             |                                     |               |                    |          |
|                    | Clay  |   |                            |               |                   |             |             |                                     |               |                    |          |
| 61                 | Brick and tile.....   | 28                                      | 19                         | \$1,637,352   | \$1,351,876       | \$285,477   | \$5,660     | 9                                   | \$161,760     | \$200,970          | \$39,180 |
| 62                 | Pottery, terra cotta, fire clay, etc.   | 1                                       |                            |               |                   |             |             | 1                                   |               | 10,000             | 10,000   |
| 63                 | All other.....  |   |                            |               |                   |             |             |                                     |               |                    |          |
| 64                 | Glass and glass products.....   | 8                                       | 4                          | 106,213       | 92,275            | 13,938      | 259         | 4                                   | 21,667        | 35,446             | 13,779   |
|                    | Total, stone, clay, and glass products.....   | 83                                      | 63                         | 6,134,062     | 5,200,542         | 843,520     | 16,788      | 26                                  | 638,200       | 751,413            | 113,213  |
|                    | Metals and metal products other than iron and steel—  |   |                            |               |                   |             |             |                                     |               |                    |          |
| 65                 | Smelters.....   |   |                            |               |                   |             |             |                                     |               |                    |          |
| 66                 | Manufactures.....   | 30                                      | 21                         | 945,714       | 72,117            | 134,597     | 2,873       | 9                                   | 154,257       | 211,772            | 57,485   |
| 67                 | Automobiles, motorcycles, and bicycles.....   | 18                                      | 7                          | 1,395,022     | 766,126           | 628,896     | 12,232      | 11                                  | 132,767       | 182,177            | 49,410   |
| 68                 | Carrriages and wagons.....  | 5                                       | 3                          | 401,951       | 356,213           | 55,738      | 1,051       | 2                                   | 4,036         | 10,265             | 6,229    |
| 69                 | Cars (streetcar, street cars, etc.).....  | 3                                       | 1                          | 116,351       | 50,752            | 25,601      | 512         | 2                                   | 1,249         | 11,548             | 10,299   |
| 70                 | All other.....  |   |                            |               |                   |             |             |                                     |               |                    |          |
|                    | Total, metals and metal products other than iron and steel.....                             | 56                                      | 32                         | 2,857,050     | 2,005,208         | 851,842     | 16,668      | 24                                  | 212,339       | 415,762            | 123,423  |
|                    | Miscellaneous industries—   |   |                            |               |                   |             |             |                                     |               |                    |          |
| 71                 | Tobacco.....  | 8                                       | 6                          | 391,670       | 375,280           | 16,390      | 329         | 7                                   | 107,052       | 134,013            | 26,161   |
| 72                 | Agricultural implements.....  | 15                                      | 8                          | 1,960,919     | 1,599,323         | 361,596     | 7,222       | 3                                   | 10,944        | 12,950             | 1,976    |
| 73                 | Electrical machinery.....   | 9                                       | 6                          | 237,763       | 186,594           | 51,169      | 1,024       | 3                                   |               |                    |          |
| 74                 | Musical instruments, pianos, organs, etc.....   | 4                                       | 4                          | 514,091       | 447,493           | 66,598      | 1,330       | 2                                   |               |                    |          |
| 75                 | Rubber goods.....   | 8                                       | 6                          | 687,251       | 513,039           | 174,152     | 3,447       | 2                                   | 28,467        | 39,800             | 11,483   |
| 76                 | Fur goods.....  | 5                                       | 5                          | 396,689       | 319,682           | 77,007      | 1,539       | 2                                   |               |                    |          |
| 77                 | Shipbuilding.....   | 2                                       | 2                          | 29,840        | 26,775            | 3,065       | 61          | 11                                  | 363,820       | 311,712            | 37,892   |
| 78                 | Building construction.....  | 37                                      | 26                         | 1,565,919     | 1,494,945         | 70,954      | 1,402       | 31                                  | 1,601,365     | 1,833,593          | 232,498  |
| 79                 | Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 87                                      | 56                         | 4,264,704     | 3,494,526         | 770,178     | 15,270      | 3                                   | 113,769       | 131,238            | 16,469   |
| 80                 | Engineering.....  | 15                                      | 12                         | 857,951       | 566,599           | 321,352     | 6,425       | 25                                  | 393,141       | 469,036            | 76,495   |
| 81                 | All other.....  | 103                                     | 78                         | 6,045,988     | 5,165,123         | 880,865     | 16,511      | 84                                  | 2,799,952     | 3,221,928          | 424,976  |
|                    | Total, miscellaneous industries.....  | 293                                     | 209                        | 16,952,785    | 14,189,459        | 2,763,326   | 54,540      | 84                                  |               |                    |          |



|  | 1,936        | 1,410        | 188,774,127        | 142,780,547        | 45,993,580         | 906,449          | 526          | 20,667,600        | 23,035,750        | 2,348,190         |
|--|--------------|--------------|--------------------|--------------------|--------------------|------------------|--------------|-------------------|-------------------|-------------------|
| <b>Grand total, manufacturing and mechanical industries.....</b>                   |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| <b>Public utilities:</b>   |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| Electric and gas lighting and power companies.....                                 | 70           | 61           | 13,508,934         | 11,328,575         | 2,180,359          | 43,426           | 9            | 261,882           | 316,542           | 54,660            |
| Railroads, steam.....  | 38           | 20           | 260,949,832        | 190,549,397        | 70,400,435         | 1,407,858        | 18           | 1,024,875         | 1,274,417         | 249,542           |
| Railways, electric, city and suburban.....   | 85           | 6            | 2,171,851          | 1,800,442          | 371,427            | 7,411            | 9            | 936,204           | 1,404,240         | 468,036           |
| Steamship transportation companies.....  | 17           | 24           | 13,593,343         | 5,914,919          | 7,678,424          | 131,212          | 6            | 342,122           | 473,148           | 131,056           |
| Waterworks.....  | 7            | 6            | 4,227,167          | 3,878,977          | 3,943,190          | 6,864            | 1            | 31,895            | 34,924            | 3,029             |
| Express companies.....   | 4            | 4            | 8,613,519          | 7,854,309          | 7,949,210          | 15,184           | 1            | 117,949           | 131,371           | 12,432            |
| Telephone, telegraph, and radio companies.....                                     | 220          | 173          | 3,565,069          | 3,086,549          | 478,520            | 9,576            | 47           | 775,707           | 958,773           | 183,006           |
| All other.....   | 133          | 101          | 10,628,284         | 7,363,692          | 3,264,592          | 61,375           | 32           | 775,707           | 958,773           | 183,006           |
| <b>Total, public utilities.....</b>  | <b>519</b>   | <b>397</b>   | <b>317,252,999</b> | <b>231,776,842</b> | <b>85,476,157</b>  | <b>1,708,212</b> | <b>122</b>   | <b>3,450,694</b>  | <b>4,592,415</b>  | <b>1,101,721</b>  |
| <b>Banks and insurance companies:</b>  |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| <b>Banks</b>   |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| National banks.....  | 285          | 269          | 19,818,839         | 14,186,384         | 5,632,455          | 112,442          | 16           | 504,276           | 537,700           | 33,474            |
| Savings banks and State banks.....   | 946          | 878          | 14,776,567         | 11,196,413         | 3,580,154          | 71,332           | 68           | 305,340           | 365,246           | 59,906            |
| Trust companies.....   | 8            | 8            | 1,543,606          | 963,336            | 582,270            | 11,645           | .....        | .....             | .....             | .....             |
| <b>Total, banks.....</b>   | <b>1,239</b> | <b>1,155</b> | <b>36,141,012</b>  | <b>26,346,133</b>  | <b>9,794,879</b>   | <b>195,439</b>   | <b>84</b>    | <b>809,566</b>    | <b>902,946</b>    | <b>93,380</b>     |
| <b>Insurance companies—</b>  |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| Life.....  | 7            | 5            | 3,387,486          | 2,802,684          | 584,802            | 11,666           | 2            | 260,119           | 261,355           | 1,236             |
| Fire and marine (stock).....   | 9            | 5            | 11,806,943         | 10,934,211         | 872,732            | 17,055           | 4            | 1,011,038         | 1,154,708         | 143,670           |
| Fire and marine (mutual).....  | 40           | 40           | 100,078            | .....              | 100,058            | 2,001            | .....        | .....             | .....             | .....             |
| Casualty.....  | 47           | 40           | 758,925            | 670,213            | 88,712             | 1,772            | 7            | 12,683            | 15,401            | 2,718             |
| Fidelity and surety.....   | .....        | .....        | .....              | .....              | .....              | .....            | .....        | .....             | .....             | .....             |
| All other.....   | 4            | 4            | 2,722              | 500                | 2,222              | 40               | .....        | .....             | .....             | .....             |
| <b>Total, insurance companies.....</b>   | <b>107</b>   | <b>94</b>    | <b>16,056,134</b>  | <b>14,427,608</b>  | <b>1,628,556</b>   | <b>32,564</b>    | <b>13</b>    | <b>1,283,840</b>  | <b>1,431,464</b>  | <b>147,624</b>    |
| <b>Grand total, banks and insurance companies.....</b>                             | <b>1,346</b> | <b>1,249</b> | <b>52,197,146</b>  | <b>40,773,741</b>  | <b>11,423,405</b>  | <b>228,003</b>   | <b>97</b>    | <b>2,093,406</b>  | <b>2,334,410</b>  | <b>241,004</b>    |
| <b>Merchandising companies:</b>  |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| Department stores.....   | 26           | 23           | 9,278,960          | 7,414,040          | 1,864,920          | 32,721           | 3            | 85,584            | 102,501           | 16,917            |
| Wholesale jobbers.....   | 100          | 287          | 46,689,834         | 32,384,650         | 14,298,184         | 278,860          | 53           | 2,932,978         | 3,366,114         | 413,136           |
| Real estate.....   | 432          | 233          | 5,417,271          | 3,100,263          | 2,316,658          | 42,677           | 199          | 2,196,756         | 3,017,247         | 820,461           |
| Amusement companies.....   | 68           | 40           | 1,118,861          | 958,691            | 160,170            | 3,119            | 28           | 532,032           | 638,876           | 86,844            |
| Hotels and restaurants.....  | 101          | 37           | 4,665,274          | 4,170,275          | 494,999            | 9,639            | 64           | 972,852           | 1,246,868         | 274,016           |
| <b>Total, merchandising companies.....</b>   | <b>967</b>   | <b>60</b>    | <b>67,163,150</b>  | <b>48,027,919</b>  | <b>19,135,231</b>  | <b>366,596</b>   | <b>347</b>   | <b>6,760,232</b>  | <b>8,371,606</b>  | <b>1,611,374</b>  |
| <b>All other corporations of every description not elsewhere provided for.....</b> |              |              |                    |                    |                    |                  |              |                   |                   |                   |
| Corporations—inactive.....   | 1,100        | 2,102        | 89,316,072         | 57,706,286         | 31,609,776         | 603,489          | 947          | 9,922,748         | 13,790,391        | 3,807,643         |
| <b>Total, miscellaneous companies.....</b>   | <b>4,149</b> | <b>2,102</b> | <b>89,316,072</b>  | <b>57,706,286</b>  | <b>31,609,776</b>  | <b>603,489</b>   | <b>2,047</b> | <b>9,922,963</b>  | <b>13,831,498</b> | <b>3,908,555</b>  |
| <b>Grand total for the State of Minnesota.....</b>                                 | <b>9,276</b> | <b>5,916</b> | <b>746,083,812</b> | <b>540,398,483</b> | <b>205,685,329</b> | <b>4,033,243</b> | <b>3,360</b> | <b>52,271,961</b> | <b>61,481,856</b> | <b>12,209,895</b> |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## MISSISSIPPI.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Profit.   |  |  |
|                    | Agriculture and animal husbandry:                                     |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 1                  | Farming.....  | 24                                      | 12                      | \$787,735     | \$528,574         | \$259,161                           | \$4,777     | 12                      | \$176,973     | \$305,451         | \$128,478 |  |  |
| 2                  | Florists and fruit growers.....                                       | 5                                       | 1                       | 27,891        | 23,382            | 4,509                               |             | 2                       | 1,057         | 6,412             | 5,355     |  |  |
| 3                  | Stock raising.....  | 1                                       | 1                       | 1,339         | 1,361             | 38                                  |             | 3                       | 7,030         | 15,723            | 8,693     |  |  |
| 4                  | Forest and lumber, not provided for elsewhere.....                    | 8                                       | 2                       | 38,671        | 29,657            | 9,014                               | 181         | 6                       | 403,958       | 437,667           | 33,709    |  |  |
|                    | Total, agriculture and animal husbandry.....                          | 39                                      | 16                      | \$855,696     | \$582,974         | \$272,722                           | 5,057       | 23                      | \$589,618     | 765,253           | 175,635   |  |  |
|                    | Extraction of minerals:   |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 5                  | Coal mines.....   | 1                                       |                         |               |                   |                                     |             | 1                       | 1,718         | 2,204             | 486       |  |  |
| 6                  | Copper mines.....   |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 7                  | Gold and silver and precious metals.....                              |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 8                  | Iron mines.....   |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 9                  | Lead and zinc mines.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 10                 | Quarries.....   | 2                                       | 2                       | 26,437        | 22,120            | 4,317                               | 46          |                         |               |                   |           |  |  |
| 11                 | Oil, gas, and salt wells.....   | 3                                       | 2                       | 24,810        | 20,665            | 4,145                               | 83          | 1                       | 18,279        | 19,736            | 1,457     |  |  |
| 12                 | All other.....  | 6                                       | 4                       | 51,247        | 42,785            | 8,462                               | 129         | 2                       | 19,997        | 21,940            | 1,943     |  |  |
|                    | Total, extraction of minerals.....                                    |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
|                    | Food and kindred products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 13                 | Butter, cheese, and milk.....   | 9                                       | 3                       | 33,120        | 26,215            | 6,905                               | 138         | 6                       | 24,457        | 27,467            | 3,010     |  |  |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 12                                      | 5                       | 369,202       | 362,143           | 7,059                               | 141         | 7                       | 180,915       | 210,178           | 59,263    |  |  |
| 15                 | Oleomargarine.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 16                 | Slaughtering and meat packing, and meat products.....                 |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 17                 | Bread and bakery products.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |  |  |
| 18                 | Coffee and spices.....  | 2                                       | 2                       | 101,634       | 78,576            | 23,058                              | 423         | 2                       | 13,450        | 15,570            | 2,120     |  |  |
| 19                 | Flour mills and grist mills.....                                      | 2                                       | 2                       |               |                   |                                     |             |                         |               |                   |           |  |  |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           | 2                                       | 2                       | 6,609         | 5,479             | 1,130                               | 23          |                         |               |                   |           |  |  |

|    |   |     |    |            |            |           |        |    |           |           |         |
|----|---|-----|----|------------|------------|-----------|--------|----|-----------|-----------|---------|
| 21 | Beet sugar.....   | 4   | 4  | 147,567    | 107,793    | 39,774    | 796    | 1  | 18,008    | 20,495    | 2,487   |
| 22 | Confectionery and ice cream.....  | 1   |    |            |            |           |        |    |           |           |         |
| 23 | Food preparations, all other.....   | 4   | 16 | 653,132    | 580,206    | 77,926    | 1,521  | 16 | 236,830   | 303,710   | 66,880  |
|    | Total, food and kindred products.....   | 32  | 16 |            |            |           |        |    |           |           |         |
|    | Textiles and their products—  |     |    |            |            |           |        |    |           |           |         |
| 24 | Carpets and rugs.....   | 1   | 1  | 43,394     | 34,292     | 9,102     | 182    |    |           |           |         |
| 25 | Cordage and twine.....  | 13  | 10 | 2,864,027  | 2,428,639  | 432,388   | 7,290  | 3  | 15,821    | 31,038    | 23,217  |
| 26 | Cott'n goods.....   |     |    |            |            |           |        |    |           |           |         |
| 27 | Hats and caps.....  |     |    |            |            |           |        |    |           |           |         |
| 28 | Hosiery and knit goods.....   |     |    |            |            |           |        |    |           |           |         |
| 29 | Silk and silk goods.....  |     |    |            |            |           |        |    |           |           |         |
| 30 | Woolen and worsted goods.....   | 1   | 1  | 132,830    | 122,679    | 10,151    | 203    |    |           |           |         |
| 31 | Men's clothing.....   |     |    |            |            |           |        |    |           |           |         |
| 32 | Women's clothing.....   |     |    |            |            |           |        |    |           |           |         |
| 33 | Men's and women's other furnishings.....  | 2   | 2  | 119,010    | 96,261     | 22,749    | 455    |    |           |           |         |
| 34 | All other.....  |     |    |            |            |           |        |    |           |           |         |
|    | Total, textiles and their products.....   | 17  | 14 | 3,156,261  | 2,681,871  | 474,390   | 8,139  | 3  | 15,821    | 30,088    | 23,217  |
|    | Iron and steel products—  |     |    |            |            |           |        |    |           |           |         |
| 35 | Blast furnaces, steel works, and rolling mills.....   | 14  | 9  | 429,517    | 352,714    | 76,803    | 1,373  | 5  | 51,001    | 57,221    | 6,220   |
| 36 | Foundry and machine shops.....  | 14  | 9  | 429,517    | 352,714    | 76,803    | 1,373  | 5  | 51,001    | 57,221    | 6,220   |
|    | Total, iron and steel products.....   | 14  | 9  | 429,517    | 352,714    | 76,803    | 1,373  | 5  | 51,001    | 57,221    | 6,220   |
|    | Lumber and its manufactures—  |     |    |            |            |           |        |    |           |           |         |
| 37 | Sawmills and planing mills.....   | 88  | 65 | 14,560,539 | 11,892,667 | 2,667,872 | 53,164 | 23 | 3,563,638 | 3,696,215 | 192,577 |
| 38 | Furniture and fixtures.....   | 2   | 1  | 19,728     | 9,354      | 10,374    | 207    | 1  | 19,151    | 51,997    | 32,846  |
| 39 | All other woodworking establishments.....   | 14  | 11 | 705,796    | 612,111    | 93,685    | 1,869  | 3  | 158,042   | 166,370   | 8,328   |
|    | Total, lumber and its manufactures.....   | 104 | 77 | 15,286,063 | 12,514,135 | 2,771,928 | 55,180 | 27 | 3,680,831 | 3,914,582 | 233,751 |
|    | Leather and finished products—  |     |    |            |            |           |        |    |           |           |         |
| 40 | Leather, tanned, curried, and finished.....   |     |    |            |            |           |        |    |           |           |         |
| 41 | Boots and shoes.....  |     |    |            |            |           |        |    |           |           |         |
| 42 | All other.....  |     |    |            |            |           |        |    |           |           |         |
|    | Total, leather and finished products.....   |     |    |            |            |           |        |    |           |           |         |
|    | Paper and printing—   |     |    |            |            |           |        |    |           |           |         |
| 43 | Paper and wood pulp.....  | 1   | 1  | 677,534    | 171,264    | 506,270   | 10,125 |    |           |           |         |
| 44 | Manufactures of paper.....  | 16  | 9  | 265,373    | 181,785    | 25,788    | 455    | 7  | 150,460   | 167,332   | 16,872  |
| 45 | Printing and publishing.....  |     |    |            |            |           |        |    |           |           |         |
| 46 | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... |     |    |            |            |           |        |    |           |           |         |
|    | Total, paper and printing.....  | 17  | 10 | 883,107    | 353,049    | 530,058   | 10,580 | 7  | 150,460   | 167,332   | 16,872  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

MISSISSIPPI—Continued.

| Classification No. | INDUSTRIES  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |                |                    |              |             | CORPORATIONS SHOWING NO NET INCOME. |                |                    |         |  |  |  |
|--------------------|---|---|----------------------------------|----------------|--------------------|--------------|-------------|-------------------------------------|----------------|--------------------|---------|--|--|--|
|                    |   |   | Num-ber of cor-pora-tions.       | Gross in-come. | Total deduc-tions. | Net in-come. | Normal tax. | Num-ber of cor-pora-tions.          | Gross in-come. | Total deduc-tions. | Deficit |  |  |  |
|                    | <b>Manufacturing and mechanical industries—Continued.</b> |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
|                    | Liquors and beverages—                                    |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 47                 | Distilled.....  |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 48                 | Malted.....   | 20                                      | 16                               | \$385,556      | \$259,513          | \$126,043    | \$2,522     | 4                                   | \$29,026       | \$31,139           | \$2,113 |  |  |  |
| 49                 | All other.....  |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
|                    | Total, liquors and beverages.....                         | 20                                      | 16                               | 385,556        | 259,513            | 126,043      | 2,522       | 4                                   | 29,026         | 31,139             | 2,113   |  |  |  |
|                    | <b>Chemicals and allied products—</b>                     |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 50                 | Chemicals.....  | 2                                       | 2                                | 42,940         | 36,847             | 6,093        |             |                                     |                |                    |         |  |  |  |
| 51                 | Fertilizers.....  | 8                                       | 7                                | \$76,452       | 595,473            | 280,979      | 4,397       | 1                                   | 6,054          | 18,265             | 12,211  |  |  |  |
| 52                 | Gas, illuminating and heating.....                        | 1                                       | 1                                | 20,112         | 12,889             | 7,223        | 145         |                                     |                |                    |         |  |  |  |
| 53                 | Oils, and oil products.....                               | 37                                      | 22                               | 1,748,099      | 1,573,529          | 175,170      | 3,516       | 15                                  | 978,594        | 1,086,444          | 107,850 |  |  |  |
| 54                 | Paints and varnishes.....                                 |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 55                 | Patent medicines.....                                     |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 56                 | Petroleum, refined.....                                   |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 57                 | Soap.....   | 16                                      | 12                               | 888,002        | 674,150            | 163,852      | 3,278       | 4                                   | 131,425        | 147,564            | 16,139  |  |  |  |
| 58                 | All other.....  | 64                                      | 44                               | 3,529,205      | 2,892,838          | 633,367      | 11,658      | 20                                  | 1,116,073      | 1,252,273          | 136,200 |  |  |  |
|                    | Total, chemicals and allied products.....                 |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
|                    | <b>Stone, clay, and glass products—</b>                   |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
|                    | Stone—  |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 59                 | Cement.....   | 1                                       | 1                                |                |                    | 1,999        |             | 1                                   | 5,889          | 6,149              | 310     |  |  |  |
| 50                 | Marble and stonework.....                                 | 2                                       | 2                                | 4,579          | 2,580              |              |             |                                     |                |                    |         |  |  |  |
|                    | Clay—   |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 61                 | Brick and tile.....                                       | 5                                       | 3                                | 50,143         | 40,872             | 9,271        | 185         | 2                                   | 31,046         | 31,657             | 611     |  |  |  |
| 62                 | Pottery, terra cotta, fire clay, etc.....                 | 1                                       | 1                                | 32,111         | 19,882             | 12,229       | 245         |                                     |                |                    |         |  |  |  |
| 63                 | All other.....  |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
| 64                 | Glass and glass products.....                             |   |                                  |                |                    |              |             |                                     |                |                    |         |  |  |  |
|                    | Total, stone, clay, and glass products.....               | 9                                       | 6                                | 86,833         | 63,334             | 23,499       | 470         | 3                                   | 36,855         | 37,806             | 921     |  |  |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSISSIPPI—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit   |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Insurance companies—  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 93                 | Life.....   | 4                                       | 2                       | \$323,265     | \$309,691         | \$13,574    | \$271       | 2                                   | \$114,443     | \$53,343          | \$88,900  |
| 94                 | Fire and marine (stock).....  | 2                                       | 1                       | 17,560        | 3,338             | 14,222      | 284         | 1                                   | 41,523        | 41,832            | 309       |
| 95                 | Fire and marine (mutual).....   |   |                         |               |                   |             |             |                                     |               |                   |           |
| 96                 | Casualty.....   | 14                                      | 11                      | 35,916        | 25,857            | 10,059      | 202         | 3                                   | 3,464         | 4,342             | \$78      |
| 97                 | Fidelity and surety.....  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 98                 | All other.....  |   |                         |               |                   |             |             |                                     |               |                   |           |
|                    | Total, insurance companies.....   | 20                                      | 14                      | 376,741       | 338,886           | 37,855      | 757         | 6                                   | 159,430       | 199,517           | 40,087    |
|                    | Grand total, banks and insurance companies.....                             | 296                                     | 276                     | 6,045,626     | 3,861,475         | 2,184,151   | 43,400      | 20                                  | 333,514       | 413,197           | 79,683    |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 99                 | Department stores.....  | 11                                      | 8                       | 350,306       | 274,129           | 76,177      | 1,324       | 3                                   | 62,556        | 73,258            | 10,702    |
| 100                | Wholesale jobbers.....  | 63                                      | 56                      | 2,325,719     | 1,594,825         | 730,894     | 14,758      | 7                                   | 202,301       | 225,275           | 22,974    |
| 101                | Real estate.....  | 46                                      | 19                      | 72,885        | 42,478            | 30,417      | 600         | 27                                  | 107,005       | 309,740           | 202,735   |
| 102                | Amusement companies.....  | 15                                      | 7                       | 103,817       | 57,222            | 46,595      | 363         | 2                                   | 62,271        | 31,045            | 31,226    |
| 103                | Hotels and restaurants.....   | 13                                      | 6                       | 290,919       | 248,158           | 42,754      | 851         | 7                                   | 119,430       | 126,918           | 7,488     |
|                    | Total, merchandising companies.....   | 148                                     | 96                      | 3,144,656     | 2,216,839         | 924,847     | 18,078      | 52                                  | 553,563       | 799,236           | 245,673   |
| 104                | All other corporations of every description not elsewhere provided for..... | 656                                     | 475                     | 8,216,561     | 5,892,720         | 2,323,841   | 45,652      | 181                                 | 2,464,232     | 2,939,652         | 474,820   |
| 105                | Corporations—Inactive.....  | 93                                      |                         |               |                   |             |             | 93                                  |               | 5,035             |           |
|                    | Total, miscellaneous companies.....   | 749                                     | 475                     | 8,216,561     | 5,892,720         | 2,323,841   | 45,652      | 274                                 | 2,464,232     | 2,944,687         | 479,856   |
|                    | Grand total for the State of Mississippi.....                               | 1,653                                   | 1,148                   | 48,355,712    | 36,972,856        | 11,382,856  | 222,380     | 505                                 | 11,018,624    | 12,733,623        | 1,714,999 |

## MISSOURI.

|     |  |     |            |            |         |     |           |            |           |
|-----|--|-----|------------|------------|---------|-----|-----------|------------|-----------|
| 1   | Agriculture and animal husbandry:                                      | 28  | \$488,806  | \$121,212  | \$2,426 | 27  | \$181,554 | \$274,391  | \$92,837  |
| 2   | Farming.....   | 29  | 1,435,082  | 206,246    | 3,060   | 33  | 551,225   | 683,173    | 133,845   |
| 3   | Florists and fruit growers.....  | 30  | 917,298    | 522,072    | 8,600   | 5   | 39,242    | 66,886     | 16,051    |
| 4   | Stock raising.....   | 31  | 395,226    | 197,458    | 19,742  | 16  | 478,968   | 627,528    | 148,569   |
|     | Forest and lumber not provided for elsewhere.....                      | 32  | 4,452,731  | 987,458    |         |     |           |            |           |
| 169 | Total, agriculture and animal husbandry.....                           | 88  | 7,294,007  | 1,836,988  | 34,728  | 81  | 1,262,092 | 1,653,388  | 391,205   |
|     | Extraction of minerals:  |     |            |            |         |     |           |            |           |
| 97  | Coal mines.....  | 67  | 17,753,703 | 2,302,050  | 46,024  | 30  | 2,890,445 | 3,101,996  | 202,481   |
| 6   | Copper mines.....  | 9   | 17,479     | 12,832     | 93      | 7   | 5,451     | 62,586     | 57,065    |
| 7   | Gold and silver and precious metals.....                               | 5   | 1,490,968  | 301,225    | 7,225   | 11  | 22,739    | 55,969     | 33,130    |
| 8   | Iron mines.....  | 1   |            |            |         |     | 3,099     | 10,591     | 7,402     |
| 9   | Lead and zinc mines.....   | 77  | 21,015,915 | 4,510,585  | 88,914  | 86  | 2,644,704 | 3,296,523  | 651,529   |
| 10  | Quarries.....  | 13  | 717,925    | 79,755     | 1,427   | 15  | 272,954   | 318,886    | 175,932   |
| 11  | Oil, gas, and salt wells.....  | 37  | 1,410,066  | 235,815    | 23,485  | 24  | 1,058,646 | 2,116,041  | 457,969   |
| 12  | All other.....   | 173 | 10,258,022 | 3,312,647  | 65,640  | 98  | 1,789,270 | 2,418,613  | 629,343   |
| 524 | Total, extraction of minerals.....                                     | 252 | 52,665,066 | 11,745,150 | 232,808 | 272 | 9,296,608 | 11,410,605 | 2,113,997 |
|     | Manufacturing and mechanical industries:                               |     |            |            |         |     |           |            |           |
| 44  | Food and kindred products—   | 30  | 3,805,443  | 267,045    | 5,338   | 14  | 349,360   | 374,592    | 25,142    |
| 28  | Butter, cheese, and milk.....  | 11  | 764,339    | 251,279    | 5,026   | 17  | 59,691    | 67,900     | 8,218     |
| 16  | Canning, and preserving (fish and oysters, fruits and vegetables)..... | 2   | 175,873    | 36,892     | 738     | 1   | 40,324    | 45,142     | 4,818     |
| 15  | Oleomargarine.....   | 14  | 4,939,252  | 1,525,820  | 30,373  | 2   | 7,377     | 15,235     | 7,858     |
| 17  | Slaughtering and meat packing, and meat products.....                  | 34  | 9,756,725  | 1,057,345  | 21,004  | 11  | 271,321   | 313,629    | 42,308    |
| 18  | Bread and bakery products.....   | 10  | 1,416,185  | 282,855    | 5,435   |     |           |            |           |
| 19  | Coffee and spices.....   | 133 | 16,446,316 | 4,762,696  | 90,349  | 20  | 417,550   | 511,581    | 94,231    |
| 20  | Flour mills and gristmills.....  | 17  | 4,228,033  | 877,728    | 17,554  |     |           |            |           |
| 21  | Sugar refining (not including beet sugar) and molasses.....            | 7   |            |            |         | 7   | 120,305   | 131,534    | 11,239    |
| 22  | Beet sugar.....  | 34  | 1,478,225  | 309,620    | 5,900   | 6   | 46,730    | 53,355     | 6,825     |
| 23  | Confectionery and ice cream.....                                       | 325 | 43,010,401 | 33,039,121 | 181,725 | 78  | 1,312,458 | 1,513,087  | 200,629   |
|     | Food preparations, all other.....                                      | 247 |            | 9,371,280  |         |     |           |            |           |
|     | Total, food and kindred products.....                                  | 325 | 43,010,401 | 33,039,121 | 181,725 | 78  | 1,312,458 | 1,513,087  | 200,629   |
|     | Textiles and their products—   |     |            |            |         |     |           |            |           |
| 24  | Carpets and rugs.....  |     |            |            |         |     |           |            |           |
| 25  | Cordage and twine.....   |     |            |            |         |     |           |            |           |
| 26  | Cotton goods.....  | 8   | 9,464,700  | 4,317,277  | 86,306  | 2   | 4,147     | 6,482      | 2,335     |
| 27  | Hats and caps.....   | 18  | 1,603,391  | 376,646    | 7,315   | 6   | 114,632   | 119,798    | 5,166     |
| 28  | Hosiery and knit goods.....  | 1   | 36,370     | 5,462      | 109     |     |           |            |           |
| 29  | Silk and silk goods.....   |     |            |            |         |     |           |            |           |
| 30  | Woolen and worsted goods.....  | 2   | 77,507     | 18,952     | 379     |     |           |            |           |
| 31  | Men's clothing.....  | 33  | 3,770,734  | 2,890,947  | 16,815  | 5   | 61,444    | 134,372    | 72,998    |
| 32  | Women's clothing.....  | 36  | 2,351,770  | 462,558    | 9,228   | 7   | 501,008   | 693,115    | 192,107   |
| 33  | Men's and women's other furnishings.....                               | 28  | 2,476,863  | 1,890,672  | 586,191 | 6   | 100,011   | 127,417    | 27,406    |
| 34  | All other.....   | 28  | 3,737,084  | 2,168,511  | 40,205  | 8   | 99,499    | 107,768    | 8,289     |
| 163 | Total, textiles and their products.....                                | 129 | 23,548,428 | 8,685,354  | 172,081 | 34  | 889,741   | 1,188,952  | 308,211   |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSOURI—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.  |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |         |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|---------|
|                    |  | Total number of corporations reporting.   | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |         |
| 35                 | Manufacturing and mechanical industries—Continued.<br>Iron and steel products—<br>Blast furnaces, steelworks, and rolling mills..... | 38  | 28                      | \$6,920,486   | \$3,723,481       | \$3,197,005                         | \$62,343    | 10                      | \$854,756     | \$385,692         | \$30,936  |         |
| 36                 |  | Foundry and machine shops.....  | 368                     | 281           | 54,739,203        | 41,094,373                          | 13,635,630  | 258,561                 | 87            | 2,936,506         | 3,837,904 | 901,458 |
|                    | Total, iron and steel products.....  | 406   | 309                     | 61,659,689    | 44,818,854        | 16,832,635                          | 320,904     | 97                      | 3,291,262     | 4,223,656         | 932,394   |         |
| 37                 | Lumber and its manufactures—<br>Sawmills and planing mills.....  | 25  |                         |               |                   |                                     |             | 25                      | 1,871,510     | 2,010,546         | 139,036   |         |
| 38                 |  | Furniture and fixtures.....   | 56                      | 37            | 3,551,569         | 2,726,917                           | 824,652     | 16,390                  | 19            | 473,274           | 520,716   | 46,942  |
| 39                 | All other woodworking establishments.....  | 104   | 79                      | 8,379,890     | 6,061,353         | 1,718,537                           | 33,791      | 25                      | 597,583       | 811,532           | 216,949   |         |
|                    | Total, lumber and its manufactures.....  | 185   | 116                     | 11,931,459    | 9,388,276         | 2,543,189                           | 50,187      | 69                      | 2,942,807     | 3,345,794         | 402,927   |         |
| 40                 | Leather and finished products—<br>Leather, tanned, curried, and finished.....  | 19  | 15                      | 1,354,179     | 826,072           | 528,107                             | 10,362      | 4                       | 291,813       | 310,928           | 19,085    |         |
| 41                 |  | Boots and shoes.....  | 22                      | 20            | 27,618,913        | 29,231,853                          | 7,367,020   | 143,475                 | 2             | 100,822           | 103,769   | 2,877   |
| 42                 |  | All other.....  | 26                      | 22            | 2,823,005         | 1,912,977                           | 1,210,028   | 23,514                  | 4             | 96,406            | 101,260   | 4,854   |
|                    |  | Total, leather and finished products.....   | 67                      | 57            | 31,796,097        | 22,669,942                          | 9,105,155   | 179,351                 | 10            | 489,141           | 515,957   | 26,816  |
| 43                 | Paper and printing—<br>Paper and wood pulp.....  | 4   | 4                       | 195,646       | 130,870           | 64,776                              | 1,296       |                         |               |                   |           |         |
| 44                 |  | Manufactures of paper.....  | 43                      | 35            | 5,997,766         | 3,570,323                           | 2,429,243   | 48,052                  | 8             | 207,800           | 231,129   | 23,329  |
| 45                 |  | Printing and publishing.....  | 281                     | 200           | 17,872,332        | 15,302,130                          | 2,570,202   | 49,224                  | 81            | 4,221,178         | 4,699,730 | 478,552 |
| 46                 |  | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 42                      | 37            | 1,930,139         | 1,647,222                           | 282,917     | 5,659                   | 5             | 128,062           | 133,477   | 5,415   |
|                    | Total, paper and printing.....   | 370   | 276                     | 25,997,883    | 20,650,745        | 5,347,138                           | 104,231     | 94                      | 4,557,040     | 5,064,336         | 507,296   |         |



|    |   |     |            |            |            |         |           |           |    |           |           |         |
|----|---|-----|------------|------------|------------|---------|-----------|-----------|----|-----------|-----------|---------|
| 47 | Liquors and beverages—  | 9   |            |            |            |         |           |           | 9  | 119,760   | 184,341   | 64,581  |
| 48 | Distilled.....  | 34  | 27,747,160 | 23,845,721 | 3,901,439  | 76,020  | 2,497,500 | 2,772,382 | 11 | 2,497,500 | 2,772,382 | 274,882 |
| 49 | Malted.....   | 33  | 640,145    | 515,011    | 125,104    | 2,502   | 164,379   | 181,682   | 9  | 164,379   | 181,682   | 25,303  |
|    | All other.....  |     |            |            |            |         |           |           |    |           |           |         |
|    | Total, liquors and beverages.....                               | 76  | 28,387,305 | 24,360,732 | 4,026,543  | 78,522  | 2,781,659 | 3,146,405 | 29 | 2,781,659 | 3,146,405 | 364,766 |
|    | Chemicals and allied products—                                  |     |            |            |            |         |           |           |    |           |           |         |
| 50 | Chemicals.....  | 53  | 8,440,482  | 4,153,368  | 4,287,114  | 85,711  | 104,629   | 131,314   | 18 | 104,629   | 131,314   | 26,685  |
| 51 | Fertilizers.....  | 4   | 156,944    | 112,318    | 44,596     | 893     | 17,432    | 17,432    | 1  | 17,432    | 17,432    | 17,432  |
| 52 | Gas illuminating and heating.....                               | 3   | 70,384     | 30,263     | 40,121     | 401     | 54,548    | 63,908    | 4  | 54,548    | 63,908    | 9,360   |
| 53 | Oils and oil products.....                                      | 10  | 3,458,581  | 1,390,031  | 2,149,550  | 42,991  | 386,475   | 407,929   | 15 | 386,475   | 407,929   | 20,554  |
| 54 | Paints and varnishes.....                                       | 25  | 1,542,207  | 1,225,678  | 316,529    | 6,289   | 6,289     | 125,529   | 4  | 6,289     | 125,529   | 18,908  |
| 55 | Patent medicines.....   | 40  | 3,815,417  | 2,450,612  | 1,355,805  | 27,116  | 106,621   | 125,529   | 14 | 106,621   | 125,529   | 18,908  |
| 56 | Petroleum, refined.....   | 3   | 613,432    | 181,196    | 432,236    | 8,644   | 66,416    | 75,971    | 1  | 66,416    | 75,971    | 9,555   |
| 57 | Soap.....   | 5   | 1,166,202  | 733,888    | 412,314    | 8,246   | 316,775   | 358,612   | 26 | 316,775   | 358,612   | 41,887  |
| 58 | All other.....  | 73  | 3,242,001  | 2,362,292  | 879,709    | 17,512  | 1,085,464 | 1,179,795 | 69 | 1,085,464 | 1,179,795 | 144,331 |
|    | Total, chemicals and allied products.....                       | 230 | 22,305,650 | 12,607,676 | 9,897,974  | 197,783 | 1,085,464 | 1,179,795 | 69 | 1,085,464 | 1,179,795 | 144,331 |
|    | Stone, clay, and glass products—                                |     |            |            |            |         |           |           |    |           |           |         |
| 59 | Stone—  |     |            |            |            |         |           |           |    |           |           |         |
| 60 | Marble and stone work.....                                      | 22  | 3,889,738  | 3,130,675  | 759,063    | 15,163  | 137,469   | 139,653   | 1  | 137,469   | 139,653   | 2,181   |
|    | Clay—   | 45  | 831,626    | 743,219    | 94,377     | 1,828   | 431,540   | 502,246   | 21 | 431,540   | 502,246   | 70,706  |
| 61 | Brick and tile.....   | 27  | 5,090,246  | 4,637,111  | 433,135    | 9,063   | 171,731   | 531,059   | 25 | 171,731   | 531,059   | 59,305  |
| 62 | Pottery, terra cotta, fire clay, etc.....                       | 10  | 1,485,334  | 1,103,989  | 382,945    | 7,639   | 4,264     | 5,151     | 1  | 4,264     | 5,151     | 887     |
| 63 | All other.....  | 6   | 600,997    | 463,795    | 107,202    | 2,144   | 34,161    | 36,805    | 3  | 34,161    | 36,805    | 3,644   |
| 64 | Glass and glass products.....                                   | 17  | 1,106,739  | 833,622    | 272,117    | 2,348   | 24,063    | 35,325    | 3  | 24,063    | 35,325    | 11,262  |
|    | Total, stone, clay, and glass products.....                     | 132 | 13,008,280 | 10,912,441 | 2,065,839  | 41,241  | 1,102,231 | 1,250,239 | 54 | 1,102,231 | 1,250,239 | 147,988 |
|    | Metals and metal products other than iron and steel—            |     |            |            |            |         |           |           |    |           |           |         |
| 65 | Smelters.....   | 16  | 13,649,137 | 9,631,329  | 3,997,798  | 76,548  | 222,443   | 254,253   | 6  | 222,443   | 254,253   | 31,790  |
| 66 | Manufactures.....   | 71  | 6,636,793  | 3,880,914  | 2,746,879  | 54,133  | 2,648,818 | 2,691,274 | 21 | 2,648,818 | 2,691,274 | 42,436  |
| 67 | Automobiles, motorcycles, and bicycles.....                     | 30  | 2,941,375  | 2,442,198  | 502,177    | 9,973   | 201,576   | 524,632   | 19 | 201,576   | 524,632   | 320,036 |
| 68 | Carriages and wagons.....                                       | 29  | 1,493,718  | 1,113,566  | 380,152    | 7,577   | 228,464   | 258,911   | 10 | 228,464   | 258,911   | 30,447  |
| 69 | Cars (steam railroad, streetcars, etc.).....                    | 9   | 31,885,747 | 25,313,363 | 9,522,384  | 189,202 | 27,827    | 37,916    | 8  | 27,827    | 37,916    | 10,089  |
| 70 | All other.....  |     |            |            |            |         |           |           |    |           |           |         |
|    | Total, metals and metal products other than iron and steel..... | 164 | 59,559,770 | 42,110,380 | 17,149,390 | 337,433 | 3,304,301 | 3,729,050 | 56 | 3,304,301 | 3,729,050 | 424,749 |
|    | Miscellaneous industries—                                       |     |            |            |            |         |           |           |    |           |           |         |
| 71 | Tobacco.....  | 23  | 23,919,783 | 17,575,073 | 6,374,710  | 127,389 | 450,596   | 477,806   | 12 | 450,596   | 477,806   | 27,270  |
| 72 | Agricultural implements.....                                    | 5   | 318,070    | 297,156    | 20,914     | 419     | 14,321    | 19,780    | 3  | 14,321    | 19,780    | 5,409   |
| 73 | Electrical machinery.....                                       | 41  | 8,093,255  | 5,628,105  | 2,565,150  | 49,467  | 113,445   | 155,777   | 16 | 113,445   | 155,777   | 42,332  |
| 74 | Musical instruments, pianos, organs, etc.....                   | 10  | 313,712    | 218,758    | 91,954     | 1,900   | 9,945     | 12,827    | 1  | 9,945     | 12,827    | 2,827   |
| 75 | Rubber goods.....   | 22  | 410,387    | 310,587    | 99,840     | 1,945   | 9,810     | 12,536    | 2  | 9,810     | 12,536    | 2,726   |
| 76 | Fur goods.....  | 8   | 215,503    | 141,461    | 74,042     | 1,490   | 9,810     | 12,536    | 2  | 9,810     | 12,536    | 2,726   |
| 77 | Shipbuilding.....   |     |            |            |            |         |           |           |    |           |           |         |
| 78 | Building construction.....                                      | 33  | 1,409,888  | 1,172,401  | 237,484    | 4,704   | 633,839   | 732,499   | 35 | 633,839   | 732,499   | 78,660  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MISSOURI—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | <b>Manufacturing and mechanical industries—Continued.</b>                                   |   |               |                   |             |                                     |                         |               |                   |           |
|                    | Miscellaneous industries—Continued.   |   |               |                   |             |                                     |                         |               |                   |           |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 141                                     | \$2,937,057   | \$2,535,480       | \$401,577   | \$7,369                             | 73                      | \$3,933,292   | \$4,375,731       | \$442,439 |
| 80                 | Engineering.....  | 29                                      | 509,066       | 498,562           | 100,504     | 1,598                               | 14                      | 300,628       | 357,249           | 86,621    |
| 81                 | All other.....  | 239                                     | 10,808,623    | 8,970,398         | 1,838,225   | 36,541                              | 78                      | 1,897,341     | 2,149,103         | 251,762   |
|                    | Total, miscellaneous industries.....  | 634                                     | 49,055,344    | 37,247,574        | 11,807,770  | 233,292                             | 241                     | 7,401,099     | 8,348,407         | 947,308   |
|                    | (Grand total, manufacturing and mechanical industries.....)                                 | 2,772                                   | 370,451,306   | 273,619,069       | 96,832,297  | 1,896,921                           | 831                     | 29,098,263    | 33,505,678        | 4,407,415 |
|                    | <b>Public utilities:</b>  |   |               |                   |             |                                     |                         |               |                   |           |
| 82                 | Electric and gas lighting and power companies.....  | 129                                     | 21,197,090    | 17,087,508        | 4,099,582   | 81,951                              | 37                      | 777,156       | 872,958           | 95,802    |
| 83                 | Railroads, steam.....   | 55                                      | 26,349,317    | 22,243,202        | 4,106,115   | 75,013                              | 28                      | 2,815,246     | 3,688,816         | 873,570   |
| 84                 | Railways, electric, city and suburban.....  | 30                                      | 23,758,647    | 22,269,729        | 1,488,918   | 29,397                              | 14                      | 692,195       | 840,051           | 147,856   |
| 85                 | Steamship transportation companies.....   | 11                                      | 982,218       | 912,236           | 69,982      | 1,400                               | 4                       | 154,787       | 256,375           | 101,588   |
| 86                 | Waterworks.....   | 18                                      | 1,068,580     | 893,648           | 174,932     | 3,499                               | 5                       | 332,645       | 386,211           | 53,566    |
| 87                 | Express companies.....  | 2                                       | 1,918,708     | 1,440,429         | 478,279     | 9,565                               | 83                      | 352,463       | 410,634           | 58,171    |
| 88                 | Telephone, telegraph, and radio companies.....  | 275                                     | 24,641,798    | 20,199,574        | 4,442,134   | 88,827                              | 22                      | 2,686,017     | 3,117,599         | 431,582   |
| 89                 | All other.....  | 215                                     | 8,300,216     | 7,142,273         | 1,157,943   | 22,192                              | 62                      | 2,686,017     | 3,117,599         | 431,582   |
|                    | Total, public utilities.....  | 735                                     | 108,216,484   | 92,198,599        | 16,017,885  | 311,844                             | 233                     | 7,810,569     | 9,572,644         | 1,762,135 |
|                    | <b>Banks and insurance companies:</b>   |   |               |                   |             |                                     |                         |               |                   |           |
| 90                 | Banks.....  | 130                                     | 15,331,059    | 11,586,512        | 3,744,547   | 74,890                              | 7                       | 193,322       | 253,700           | 60,378    |
| 91                 | National banks.....   | 1,327                                   | 21,794,458    | 14,646,555        | 7,147,903   | 142,240                             | 59                      | 415,169       | 484,825           | 69,656    |
| 92                 | Savings banks and State banks.....  | 78                                      | 9,280,482     | 6,077,272         | 3,208,210   | 63,947                              | 12                      | 597,556       | 818,815           | 221,259   |
|                    | Trust companies.....  | 1,535                                   | 46,405,999    | 32,310,349        | 14,095,650  | 281,077                             | 78                      | 1,206,047     | 1,557,350         | 351,303   |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

MONTANA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Food and kindred products—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 13                 | Butter, cheese, and milk.....   | 29                                      | 10                      | \$225,466     | \$206,839         | \$18,607                            | \$373       | 19                      | \$95,286      | \$117,635         | \$22,349 |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 2                                       | 1                       | 71,832        | 64,349            | 7,483                               | 150         | 1                       | 1,366         | 4,466             | 3,100    |
| 15                 | Oleomargarine.....  | 4                                       | 4                       | 238,916       | 156,719           | 82,197                              | 1,644       | 1                       | 9,044         | 10,535            | 1,491    |
| 16                 | Slaughtering and meat packing, and meat products                      | 4                                       | 3                       | 186,888       | 156,870           | 29,518                              | 391         | 1                       | 9,044         | 10,535            | 1,491    |
| 17                 | Bread and bakery products.....  | 4                                       | 3                       | 186,888       | 156,870           | 29,518                              | 391         | 1                       | 9,044         | 10,535            | 1,491    |
| 18                 | Coffee and spices.....  | 27                                      | 22                      | 1,151,471     | 848,600           | 302,862                             | 5,041       | 5                       | 41,071        | 49,216            | 8,145    |
| 19                 | Flour mills and gristmills.....                                       | 1                                       | 1                       |               |                   |                                     |             | 1                       | 5,869         | 5,892             | 23       |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           | 3                                       | 3                       | 175,618       | 143,277           | 32,341                              | 646         | 1                       |               |                   |          |
| 21                 | Beet sugar.....   | 1                                       | 1                       |               |                   |                                     |             | 1                       |               |                   |          |
| 22                 | Confectionery and ice cream.....                                      | 1                                       | 1                       |               |                   |                                     |             | 1                       |               |                   |          |
| 23                 | Food preparations, all other.....                                     | 71                                      | 43                      | 2,049,691     | 1,576,683         | 473,008                             | 8,445       | 28                      | 152,636       | 188,276           | 35,640   |
|                    | Total, food and kindred products.....                                 |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Textiles and their products—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Carpets and rugs.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 24                 | Carriage and twine.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 25                 | Cotton goods.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 26                 | Hats and caps.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 27                 | Hosiery and knit goods.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 28                 | Silk and silk goods.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 29                 | Woolen and worsted goods.....   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 30                 | Men's clothing.....   | 1                                       | 1                       | 95,884        | 89,980            | 5,904                               | 59          | 1                       | 55,713        | 61,444            | 5,731    |
| 31                 | Women's clothing.....   | 2                                       | 1                       | 36,997        | 35,984            | 1,013                               | 20          | 1                       |               |                   |          |
| 32                 | Men's and women's other furnishings.....                              | 3                                       | 3                       |               |                   |                                     |             | 3                       | 39,210        | 55,068            | 15,858   |
| 33                 | All other.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 34                 | Total, textiles and their products.....                               | 6                                       | 2                       | 132,881       | 125,964           | 6,917                               | 79          | 4                       | 94,923        | 116,512           | 21,589   |





|     |   |     |     |            |            |            |         |     |           |           |         |
|-----|---|-----|-----|------------|------------|------------|---------|-----|-----------|-----------|---------|
| 78  | Building construction.....  | 14  | 6   | 568,431    | 536,988    | 31,943     | 638     | 8   | 1,070,228 | 1,121,473 | 51,245  |
| 79  | Construction; contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 15  | 7   | 467,559    | 427,159    | 40,400     | 803     | 8   | 190,507   | 208,738   | 18,231  |
| 80  | Engineering.....  | 6   | 3   | 326,823    | 311,975    | 14,848     | 247     | 3   | 43,131    | 43,363    | 232     |
| 81  | All other.....  | 29  | 23  | 3,022,295  | 2,307,221  | 715,074    | 14,065  | 6   | 121,121   | 133,154   | 12,030  |
|     | Total, miscellaneous industries.....  | 72  | 45  | 4,571,982  | 3,712,091  | 859,888    | 16,737  | 27  | 1,686,927 | 1,769,027 | 82,100  |
|     | Grand total, manufacturing and mechanical industries.....                                   | 207 | 199 | 15,711,868 | 12,659,308 | 3,052,660  | 59,109  | 98  | 2,737,721 | 3,011,213 | 276,522 |
|     | Public utilities:   |     |     |            |            |            |         |     |           |           |         |
| 82  | Electric and gas lighting and power companies.....  | 32  | 18  | 9,061,747  | 4,871,231  | 1,190,516  | 87,787  | 14  | 86,809    | 125,354   | 38,455  |
| 83  | Railroads, steam.....   | 2   | 2   | 2,205,260  | 1,687,232  | 528,028    | 10,579  | 1   | 217,946   | 403,263   | 185,317 |
| 84  | Railways, electric, city and suburban.....  | 3   | 1   | 644,813    | 605,066    | 39,177     | 784     | 2   | 97,540    | 117,902   | 20,362  |
| 85  | Steamship transportation companies.....   | 3   | 3   | 639,182    | 55,113     | 11,039     | 274     | 11  | 32,943    | 130,392   | 97,449  |
| 86  | Waterworks.....   | 19  | 8   | 775,826    | 481,753    | 294,073    | 5,881   | 11  | 30,972    | 36,582    | 5,610   |
| 87  | Express companies.....  | 71  | 35  | 186,289    | 113,534    | 42,755     | 331     | 30  | 373,100   | 529,011   | 155,911 |
| 88  | Telephone, telegraph, and radio companies.....  | 38  | 43  | 1,317,094  | 997,921    | 319,170    | 6,338   | 15  | 839,400   | 1,343,001 | 503,604 |
| 89  | All other.....  | 189 | 110 | 11,301,211 | 8,812,513  | 5,458,698  | 108,474 | 79  | 30,972    | 36,582    | 5,610   |
|     | Total, public utilities.....  | 570 | 311 | 20,066,299 | 14,465,158 | 11,418,730 | 28,237  | 25  | 233,293   | 273,203   | 39,910  |
|     | Banks and insurance companies:  |     |     |            |            |            |         |     |           |           |         |
|     | Banks—  |     |     |            |            |            |         |     |           |           |         |
| 90  | National banks.....   | 71  | 70  | 4,071,457  | 2,606,299  | 1,465,158  | 29,302  | 1   | 55,321    | 61,707    | 9,386   |
| 91  | Savings banks and State banks.....  | 224 | 199 | 4,285,627  | 2,806,897  | 1,418,730  | 28,237  | 25  | 233,293   | 273,203   | 39,910  |
| 92  | Trust companies.....  | 8   | 7   | 754,270    | 417,835    | 306,435    | 6,128   | 1   | 4,451     | 10,099    | 5,648   |
|     | Total, banks.....   | 303 | 276 | 9,111,351  | 5,921,031  | 3,190,323  | 63,687  | 27  | 293,065   | 348,009   | 54,944  |
|     | Insurance companies—  |     |     |            |            |            |         |     |           |           |         |
| 93  | Life.....   | 3   | 2   | 686,116    | 612,336    | 43,780     | 875     | 1   | 161,923   | 171,507   | 6,584   |
| 94  | Fire and marine (stock).....  | 3   | 2   | 185,894    | 137,714    | 48,180     | 961     | 1   | 62,485    | 62,485    | .....   |
| 95  | Fire and marine (mutual).....   | 1   | 1   | 8          | 8          | 8          | 1       | 3   | 153,364   | 157,652   | 4,288   |
| 96  | Casualty.....   | 35  | 32  | 175,508    | 132,537    | 42,971     | 855     | 1   | 45,326    | 62,321    | 16,995  |
| 97  | Fidelity and surety.....  | 2   | 1   | 14,060     | 9,574      | 4,480      | 90      | 1   | 426,098   | 453,965   | 27,867  |
| 98  | All other.....  | 44  | 38  | 1,061,886  | 922,161    | 139,125    | 2,785   | 6   | 719,163   | 801,974   | 82,811  |
|     | Total, insurance companies.....   | 347 | 311 | 10,172,940 | 6,813,192  | 3,329,748  | 66,472  | 33  | 1,426,098 | 1,577,652 | 169,944 |
|     | Grand total, banks and insurance companies.....   | 650 | 587 | 30,284,291 | 21,274,223 | 14,740,071 | 134,159 | 60  | 4,465,163 | 5,348,661 | 748,858 |
|     | Merchandising companies:  |     |     |            |            |            |         |     |           |           |         |
| 99  | Department stores.....  | 10  | 9   | 1,570,693  | 1,145,850  | 421,813    | 8,383   | 1   | 24,612    | 33,361    | 8,722   |
| 100 | Wholesale jobbers.....  | 96  | 87  | 3,418,790  | 3,889,345  | 1,529,145  | 30,201  | 9   | 89,122    | 112,114   | 22,992  |
| 101 | Real estate.....  | 173 | 113 | 2,641,811  | 1,219,395  | 1,365,446  | 27,826  | 60  | 264,989   | 389,246   | 121,257 |
| 102 | Amusement companies.....  | 57  | 30  | 935,347    | 791,892    | 143,515    | 2,861   | 27  | 314,899   | 331,810   | 20,916  |
| 103 | Hotels and restaurants.....   | 35  | 21  | 1,577,638  | 1,364,350  | 213,308    | 1,199   | 11  | 520,912   | 633,868   | 112,926 |
|     | Total, merchandising companies.....   | 371 | 263 | 12,147,299 | 8,140,712  | 3,706,557  | 73,473  | 108 | 1,211,589 | 1,501,402 | 289,813 |

TABLE 10a. — CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

MONTANA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,191                                   | 908                     | \$23,625,483  | \$15,686,294      | \$7,939,189 | \$155,176   | 283                                 | \$1,912,976   | \$2,577,626       | \$864,650 |
| 105                | Corporations—Inactive.....  | 722                                     |                         |               |                   |             |             | 722                                 | 6,003         | 91,762            | \$3,759   |
|                    | Total, miscellaneous companies.....   | 1,913                                   | 908                     | 23,625,483    | 15,686,294        | 7,939,189   | 155,176     | 1,005                               | 1,918,979     | 2,669,388         | 750,409   |
|                    | Grand total for the State of Montana.....                                   | 3,613                                   | 2,019                   | 107,727,076   | 74,146,767        | 33,580,309  | 663,332     | 1,594                               | 10,635,369    | 14,131,910        | 3,496,541 |

NEBRASKA.

|    |   |    |    |           |           |           |         |    |          |           |          |  |  |
|----|---|----|----|-----------|-----------|-----------|---------|----|----------|-----------|----------|--|--|
| 1  | Agricultural and animal husbandry:                |    |    |           |           |           |         |    |          |           |          |  |  |
| 2  | Farming.....                                      | 34 | 23 | \$565,796 | \$389,571 | \$176,225 | \$2,976 | 11 | \$99,893 | \$142,454 | \$42,591 |  |  |
| 3  | Florists and fruit growers.....                   | 14 | 8  | 241,513   | 210,513   | 31,000    | 620     | 6  | 37,734   | 43,416    | 5,682    |  |  |
| 4  | Stock raising.....                                | 39 | 23 | 1,070,001 | 644,120   | 420,881   | 8,419   | 16 | 140,393  | 191,632   | 51,247   |  |  |
|    | Forest and lumber not provided for elsewhere..... | 7  | 3  | 402,400   | 273,688   | 128,342   | 2,468   | 2  | 1,636    | 21,178    | 20,442   |  |  |
|    | Total, agriculture and animal husbandry.....      | 94 | 59 | 2,279,710 | 1,528,242 | 751,408   | 14,483  | 35 | 279,028  | 398,690   | 119,662  |  |  |
|    | Extraction of minerals:                           |    |    |           |           |           |         |    |          |           |          |  |  |
| 5  | Coal mines.....                                   | 8  | 5  | 3,198,441 | 2,874,056 | 324,385   | 6,488   | 3  | 4,075    | 8,594     | 4,519    |  |  |
| 6  | Copper mines.....                                 | 2  |    |           |           |           |         | 2  | 376      | 1,672     | 1,296    |  |  |
| 7  | Gold and silver and precious metals.....          | 6  | 2  | 83,991    | 80,322    | 3,669     | 74      | 4  | 516      | 14,504    | 13,988   |  |  |
| 8  | Iron mines.....                                   |    |    |           |           |           |         |    |          |           |          |  |  |
| 9  | Lead and zinc mines.....                          | 4  | 2  | 197,776   | 109,423   | 28,353    | 567     | 2  | 118,153  | 118,710   | 557      |  |  |
| 10 | Quarries.....                                     | 10 | 5  | 21,945    | 6,490     | 15,475    | 315     | 1  | 32,250   | 33,852    | 1,602    |  |  |
| 11 | Oil, gas, and salt wells.....                     | 8  | 4  | 1,095,935 | 334,770   | 761,165   | 15,224  | 4  | 57,593   | 68,221    | 10,628   |  |  |
| 12 | All other.....                                    |    |    |           |           |           |         |    |          |           |          |  |  |
|    | Total, extraction of minerals.....                | 34 | 18 | 4,598,108 | 3,405,061 | 1,133,047 | 22,668  | 16 | 212,963  | 245,553   | 32,590   |  |  |





TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEBRASKA—Continued.

| Classification No.                                 | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                    |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                    |          |  |
|--|---|----------------------------------|---------------|--------------------|-------------|-------------|-------------------------------------|---------------|--------------------|----------|--|
|  |   | Num-ber of cor-pora-tions.       | Gross income. | Total deduc-tions. | Net income. | Normal tax. | Num-ber of cor-pora-tions.          | Gross income. | Total deduc-tions. | Deficit. |  |
| INDUSTRIES.  |   |                                  |               |                    |             |             |                                     |               |                    |          |  |
| Manufacturing and mechanical industries—Continued. |   |                                  |               |                    |             |             |                                     |               |                    |          |  |
| 43   | 1                                       |                                  | \$75,077      | \$45,020           | \$30,057    | \$001       |                                     |               |                    |          |  |
| 44   | 5                                       |                                  | 501,463       | 337,244            | 164,219     | 3,285       |                                     |               |                    |          |  |
| 45   | 76                                      |                                  | 4,101,432     | 3,655,282          | 446,150     | 8,084       | 22                                  | \$288,615     | \$318,317          | \$29,702 |  |
| 46   | 4                                       |                                  | 3,276,676     | 2,509,055          | 767,621     | 13,352      |                                     |               |                    |          |  |
|  | 86                                      | 64                               | 7,954,648     | 6,546,901          | 1,408,047   | 27,922      | 22                                  | 288,615       | 318,317            | 29,702   |  |
| Liquors and beverages—                             |   |                                  |               |                    |             |             |                                     |               |                    |          |  |
| 47   | 14                                      | 10                               | 2,838,210     | 2,321,707          | 516,503     | 9,418       | 4                                   | 414,967       | 524,315            | 109,348  |  |
| 48   | 5                                       | 3                                | 14,044        | 13,142             | 902         | 18          | 2                                   | 59,405        | 59,039             | 364      |  |
| 49   | 19                                      | 13                               | 2,852,254     | 2,334,849          | 517,405     | 9,436       | 6                                   | 474,372       | 583,954            | 109,582  |  |
| Chemicals and allied products—                     |   |                                  |               |                    |             |             |                                     |               |                    |          |  |
| 50   | 4                                       | 3                                | 112,815       | 101,248            | 11,567      | 231         | 1                                   | 3,076         | 6,003              | 2,927    |  |
| 51   | 8                                       | 3                                | 1,005,088     | 787,240            | 217,842     | 4,357       | 5                                   | 76,876        | 85,306             | 8,430    |  |
| 52   | 1                                       | 1                                | 181,319       | 179,065            | 2,254       | 45          |                                     |               |                    |          |  |
| 53   | 1                                       | 1                                | 41,500        | 38,438             | 3,062       | 61          |                                     |               |                    |          |  |
| 54   | 2                                       | 1                                | 47,611        | 35,015             | 12,596      | 251         | 8                                   | 37,289        | 47,052             | 9,763    |  |
| 55   | 13                                      | 5                                | 47,611        | 35,015             | 12,596      | 251         | 8                                   | 37,289        | 47,052             | 9,763    |  |
| 56   | 1                                       | 1                                | 47,611        | 35,015             | 12,596      | 251         | 1                                   |               |                    |          |  |
| 57   | 14                                      | 9                                | 564,284       | 495,930            | 68,354      | 1,256       | 5                                   | 29,647        | 39,826             | 10,179   |  |
| 58   | 43                                      | 22                               | 1,952,617     | 1,636,942          | 315,675     | 6,201       | 21                                  | 147,623       | 179,489            | 31,866   |  |
| Total, chemicals and allied products.....          |   |                                  |               |                    |             |             |                                     |               |                    |          |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec 31, 1916.]

NEBRASKA—Continued.

| Classification No. | INDUSTRIES.                                     | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Banks and insurance companies:                  |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Banks—  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 90                 | National banks.....                             | 200                                     | 194                     | \$3,330,872   | \$5,696,642       | \$2,634,230 | \$52,657                            | 6                       | \$35,731      | \$93,137          | \$57,406 |
| 91                 | Savings banks and State banks.....              | 841                                     | 799                     | 11,292,829    | 7,538,084         | 3,754,745   | 75,025                              | 42                      | 408,144       | 451,265           | 43,121   |
| 92                 | Trust companies.....                            | 16                                      | 15                      | 445,750       | 277,395           | 168,355     | 3,369                               | 1                       | 3,186         | 3,245             | 59       |
|                    | Total, banks.....                               | 1,057                                   | 1,008                   | 20,069,451    | 13,512,121        | 6,557,330   | 131,051                             | 49                      | 447,061       | 547,647           | 100,586  |
|                    | Insurance companies—                            |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 93                 | Life.....                                       | 15                                      | 11                      | 5,399,948     | 4,666,247         | 733,701     | 14,675                              | 4                       | 1,376,633     | 1,517,945         | 141,312  |
| 94                 | Fire and marine (stock).....                    | 2                                       | 1                       | 7,927         | 166               | 7,761       | 155                                 | 1                       | 38,800        | 50,618            | 11,728   |
| 95                 | Fire and marine (mutual).....                   | 24                                      | 24                      | 15,319        | .....             | 15,312      | 308                                 | .....                   | .....         | .....             | .....    |
| 96                 | Casualty.....                                   | 34                                      | 30                      | 843,853       | 681,000           | 132,753     | 2,941                               | 4                       | 154,295       | 171,577           | 17,282   |
| 97                 | Fidelity and surety.....                        | 2                                       | 1                       | 364,351       | 340,854           | 23,497      | 470                                 | 1                       | 755           | 779               | 24       |
| 98                 | All other.....                                  | .....                                   | .....                   | .....         | .....             | .....       | .....                               | .....                   | .....         | .....             | .....    |
|                    | Total, insurance companies.....                 | 77                                      | 67                      | 6,601,391     | 5,688,357         | 913,034     | 18,549                              | 10                      | 1,570,573     | 1,740,919         | 170,346  |
|                    | Grand total, banks and insurance companies..... | 1,134                                   | 1,075                   | 26,670,842    | 19,200,478        | 7,470,364   | 149,600                             | 59                      | 2,017,634     | 2,288,566         | 270,932  |
|                    | Merchandising companies:                        |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 99                 | Department stores.....                          | 10                                      | 10                      | 1,713,072     | 1,425,429         | 287,643     | 5,754                               | 21                      | 533,239       | 645,300           | 112,061  |
| 100                | Who ease jobbers.....                           | 134                                     | 113                     | 15,145,930    | 10,283,154        | 4,862,776   | 95,248                              | 23                      | 185,501       | 265,841           | 80,340   |
| 101                | Real estate.....                                | 87                                      | 64                      | 1,728,943     | 979,480           | 749,463     | 15,169                              | 25                      | 367,903       | 390,066           | 22,163   |
| 102                | Amusement companies.....                        | 60                                      | 35                      | 722,240       | .....             | 64,081      | 1,349                               | 4                       | 84,439        | 87,206            | 2,767    |
| 103                | Hotels and restaurant.....                      | 29                                      | 25                      | 1,898,697     | 1,714,325         | 184,372     | 3,685                               | 4                       | .....         | .....             | .....    |
|                    | Total, merchandising companies.....             | 320                                     | 247                     | 21,208,888    | 15,060,533        | 6,148,355   | 121,205                             | 73                      | 1,171,082     | 1,388,413         | 217,331  |

|     |   |       |       |             |             |            |         |       |            |            |           |
|-----|---|-------|-------|-------------|-------------|------------|---------|-------|------------|------------|-----------|
| 104 | All other corporations of every description not elsewhere provided for..... | 1,584 | 1,241 | 34,186,324  | 23,354,219  | 10,832,105 | 204,732 | 343   | 2,228,384  | 2,949,641  | 721,257   |
| 105 | Corporations—inactive.....  | 438   |       |             |             |            |         | 438   | 1,659      | 11,706     | 10,047    |
|     | Total, miscellaneous companies.....   | 2,022 | 1,241 | 34,186,324  | 23,354,219  | 10,832,105 | 204,732 | 781   | 2,230,043  | 2,961,347  | 731,304   |
|     | Grand total for the State of Nebraska.....                                  | 4,561 | 3,329 | 144,812,843 | 109,069,989 | 35,742,854 | 701,490 | 1,232 | 10,143,256 | 12,330,109 | 2,186,853 |

## NEVADA.

|    |   |     |    |           |           |          |         |     |           |           |           |
|----|---|-----|----|-----------|-----------|----------|---------|-----|-----------|-----------|-----------|
| 1  | Agriculture and animal husbandry:                                     |     |    |           |           |          |         |     |           |           |           |
| 2  | Farming.....  | 14  | 6  | \$374,146 | \$290,958 | \$83,188 | \$1,664 | 8   | \$108,268 | \$147,039 | \$38,771  |
| 3  | Florists and fruit growers.....                                       | 2   | 1  | 1,001     | 733       | 268      | 5       | 1   | 7,654     | 8,104     | 450       |
| 4  | Stock raising.....  | 35  | 26 | 2,007,045 | 1,473,760 | 534,335  | 10,687  | 9   | 105,965   | 134,115   | 28,150    |
|    | Forest and lumber not provided for elsewhere.....                     |     |    |           |           |          |         |     |           |           |           |
|    | Total, agriculture and animal husbandry.....                          | 51  | 33 | 2,382,242 | 1,764,451 | 617,791  | 12,356  | 18  | 221,887   | 289,258   | 67,371    |
| 5  | EXTRACTION OF MINERALS:   |     |    |           |           |          |         |     |           |           |           |
| 6  | Coal mines.....   | 1   | 4  | 300,950   | 222,888   | 78,065   | 1,562   | 1   | 887       | 1,603     | 776       |
| 7  | Copper mines.....   | 13  | 5  | 107,999   | 88,748    | 19,251   | 385     | 9   | 24,061    | 37,255    | 13,194    |
| 8  | Gold and silver and precious metals.....                              | 82  | 1  |           |           |          |         | 77  | 3,006,761 | 4,148,547 | 541,786   |
| 9  | Iron mines.....   | 1   |    |           |           |          |         | 1   |           | 400       | 600       |
| 10 | Lead and zinc mines.....  |     |    |           |           |          |         |     |           |           |           |
| 11 | Quarries.....   | 2   |    |           |           |          |         |     |           |           |           |
| 12 | Oil, gas, and salt wells.....   | 102 | 24 | 1,394,639 | 950,900   | 643,699  | 12,874  | 2   | 23,327    | 25,015    | 1,688     |
|    | All other.....  |     |    |           |           |          |         | 78  | 1,575,743 | 2,461,338 | 886,195   |
|    | Total, extraction of minerals.....                                    | 201 | 33 | 2,003,608 | 1,262,533 | 741,015  | 11,821  | 108 | 5,230,779 | 6,675,018 | 1,444,239 |
|    | MANUFACTURING AND MECHANICAL INDUSTRIES:                              |     |    |           |           |          |         |     |           |           |           |
| 13 | Food and kindred products—  |     |    |           |           |          |         |     |           |           |           |
| 14 | Butter, cheese, and milk.....   |     |    |           |           |          |         |     |           |           |           |
| 15 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 4   | 1  | 11,472    | 11,452    | 20       | 1       | 3   | 208,373   | 210,335   | 1,962     |
| 16 | Oleomargarine.....  |     |    |           |           |          |         |     |           |           |           |
| 17 | Slaughtering and meat packing, and meat products.....                 | 3   | 2  | 252,196   | 200,026   | 52,170   | 859     | 1   | 233,736   | 241,474   | 7,738     |
| 18 | Bread and bakery products.....  | 1   | 1  | 11,351    | 11,047    | 304      | 6       |     |           |           |           |
| 19 | Coffee and spices.....  |     |    |           |           |          |         |     |           |           |           |
| 20 | Flour mills and gristmills.....                                       | 3   | 2  | 172,213   | 146,885   | 25,328   | 506     | 1   | 9,961     | 10,822    | 861       |
|    | Sugar refining (not including beet sugar) and molasses.....           |     |    |           |           |          |         |     |           |           |           |
| 21 | Beet sugar.....   |     |    |           |           |          |         |     |           |           |           |
| 22 | Confectionery and ice cream.....                                      |     |    |           |           |          |         |     |           |           |           |
| 23 | Food preparations, all other.....                                     |     |    |           |           |          |         |     |           |           |           |
|    | Total, food and kindred products.....                                 | 11  | 6  | 447,232   | 369,410   | 77,822   | 1,372   | 5   | 452,070   | 462,631   | 10,561    |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEVADA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Textiles and their products—                       |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 24                 | Carpets and rugs.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 25                 | Cordage and twine.....                             |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 26                 | Cotton goods.....                                  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 27                 | Hats and caps.....                                 |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 28                 | Hosiery and knit goods.....                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 29                 | Silk and silk goods.....                           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 30                 | Woolen and worsted goods.....                      |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 31                 | Men's clothing.....                                |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 32                 | Women's clothing.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 33                 | Men's and women's other furnishings.....           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 34                 | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, textiles and their products.....            |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Iron and steel products—                           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 35                 | Blast furnaces, steelworks, and rolling mills..... | 1                                       |                         |               |                   |                                     |             |                         | \$783         | \$1,060           | \$267    |
| 36                 | Foundry and machine shop.....                      | 1                                       |                         |               |                   |                                     |             |                         | 14,068        | 61,218            | 47,149   |
|                    | Total, iron and steel products.....                | 2                                       |                         |               |                   |                                     |             |                         | 14,852        | 62,278            | 47,416   |
|                    | Lumber and its manufactures—                       |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 37                 | Sawmills and planing mills.....                    | 2                                       | 2                       | \$515,237     | \$478,366         | \$36,871                            | \$738       |                         |               |                   |          |
| 38                 | Furniture and fixtures.....                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 39                 | All other woodworking establishments.....          |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, lumber and its manufactures.....            | 2                                       | 2                       | 515,237       | 478,366           | 36,871                              | 738         |                         |               |                   |          |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

NEVADA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued.  |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Metals and metal products other than iron and steel—  |   |               |                   |             |                                     |                         |               |                   |          |
| 65                 | Smelters.....   | 2                                       | \$1,555       | \$4,100           | \$455       | \$9                                 | 1                       | \$2,213       | \$2,213           |          |
| 66                 | Manufactures.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 67                 | Automobiles, motorcycles, and bicycles.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 68                 | Carriages and wagons.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 69                 | Cars (steam railroad, street cars, etc.).....   |   |               |                   |             |                                     |                         |               |                   |          |
| 70                 | All other.....  |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, metals and metal products other than iron and steel.....                             | 2                                       | 1,555         | 4,100             | 455         | 9                                   | 1                       | 2,213         | 2,213             |          |
|                    | Miscellaneous industries—   |   |               |                   |             |                                     |                         |               |                   |          |
|                    | To: acco.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 71                 | Agricultural implements.....  |   |               |                   |             |                                     |                         |               |                   |          |
| 72                 | Electrical machinery.....   | 2                                       | 10,565        | 10,210            | 355         | 7                                   | 1                       | \$781         | \$4,917           | \$4,136  |
| 73                 | Musical instruments, pianos, organs, etc.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 74                 | Rubber goods.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 75                 | Fur goods.....  |   |               |                   |             |                                     |                         |               |                   |          |
| 76                 | Shoebuilding.....   | 2                                       | 13,097        | 7,329             | 5,768       | 115                                 | 1                       | 10,740        | 10,740            |          |
| 77                 | Building construction.....  |   |               |                   |             |                                     |                         |               |                   |          |
| 78                 | Construction, contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 1                                       | 2,273         | 1,364             | 909         | 18                                  | 1                       | 5,568         | 10,172            | 4,604    |
| 79                 | Engineering.....  | 7                                       | 207,931       | 176,004           | 31,930      | 638                                 | 1                       | 1,620         | 2,007             | 387      |
| 80                 | All other.....  |   |               |                   |             |                                     |                         |               |                   |          |
| 81                 | Total, miscellaneous industries.....  | 13                                      | 233,869       | 194,907           | 38,962      | 778                                 | 4                       | 18,709        | 27,886            | 9,127    |
|                    | Grand total, manufacturing and mechanical industries.....                                   | 55                                      | 1,527,115     | 1,322,684         | 204,431     | 3,905                               | 22                      | 790,278       | 885,616           | 95,338   |









TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW HAMPSHIRE—Continued.

| Classification No. | INDUSTRIES.  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |  |
|--------------------|--|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|--|
|                    |  |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |  |
|                    | Manufacturing and mechanical industries—Continued. |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Liquors and beverages—                             |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 47                 | Distilled.....                                     | 4                                       | 3                                | \$1,447,524   | \$1,376,066       | \$77,458    | \$1,085                             | \$187,999               | \$188,251     | \$252             |          |  |
| 48                 | Malted.....  | 2                                       | 1                                | 2,498         | 2,386             | 112         | 2                                   | 8,590                   | 8,796         | 206               |          |  |
| 49                 | All other.....                                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, liquors and beverages.....                  | 6                                       | 4                                | 1,450,022     | 1,372,452         | 77,570      | 1,087                               | 196,589                 | 197,047       | 458               |          |  |
|                    | Chemicals and allied products—                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 50                 | Chemicals.....                                     | 3                                       | 1                                | 41,637        | 36,256            | 5,381       | 108                                 | 3,486                   | 3,507         | 21                |          |  |
| 51                 | Fertilizers.....                                   | 1                                       | 1                                | 643,633       | 524,881           | 118,752     | 2,375                               |                         |               |                   |          |  |
| 52                 | Gas, illuminating and heating.....                 | 5                                       | 4                                | 137,595       | 116,394           | 21,111      | 37                                  | 712                     | 1,276         | 564               |          |  |
| 53                 | Oils and oil products.....                         |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 54                 | Paints and varnishes.....                          | 1                                       |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 55                 | Patent medicines.....                              | 6                                       | 3                                | 6,891         | 6,738             | 153         | 9                                   | 28,500                  | 29,355        | 855               |          |  |
| 56                 | Petroleum, refined.....                            | 1                                       |                                  |               |                   |             |                                     | 1,630                   | 2,138         | 498               |          |  |
| 57                 | Soap.....  | 1                                       |                                  |               |                   |             |                                     | 7,281                   | 8,192         | 911               |          |  |
| 58                 | All other.....                                     | 3                                       | 1                                | 65,855        | 44,143            | 21,712      | 431                                 | 1,915                   | 2,383         | 468               |          |  |
|                    | Total, chemicals and allied products.....          | 20                                      | 10                               | 895,521       | 728,412           | 167,109     | 3,313                               | 43,524                  | 46,841        | 3,317             |          |  |
|                    | Stone, clay, and glass products—                   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Stone—   |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 59                 | Cement.....  | 2                                       | 2                                | 7,147         | 6,105             | 1,042       | 21                                  |                         |               |                   |          |  |
| 60                 | Marble and stone work.....                         | 4                                       | 3                                | 57,380        | 51,581            | 5,799       | 116                                 | 702                     | 2,860         | 2,158             |          |  |
|                    | Clay—  |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 61                 | Brick and tile.....                                | 2                                       | 2                                | 25,667        | 20,630            | 5,037       | 101                                 |                         |               |                   |          |  |
| 62                 | Pottery, terra cotta, fire clay, etc.....          |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 63                 | All other.....                                     |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
| 64                 | Glass and glass products.....                      |   |                                  |               |                   |             |                                     |                         |               |                   |          |  |
|                    | Total, stone, clay, and glass products.....        | 8                                       | 7                                | 90,194        | 78,316            | 11,878      | 238                                 | 702                     | 2,860         | 2,158             |          |  |







TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW JERSEY—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 35                 | Iron and steel products—  |   |                         |               |                   |             |                                     |                         |               |                   |           |
|                    | Blast furnaces, steelworks, and rolling mills.....  | 39                                      | 29                      | \$22,951,579  | \$15,913,911      | \$7,037,668 | \$139,219                           | 10                      | \$856,872     | \$1,090,510       | \$133,638 |
| 36                 | Foundry and machine shops.....  | 329                                     | 230                     | 103,701,739   | 74,996,326        | 30,705,413  | 598,285                             | 99                      | 15,208,717    | 16,528,393        | 1,229,676 |
|                    | Total, iron and steel products.....   | 368                                     | 259                     | 128,653,318   | 90,910,237        | 37,743,081  | 737,504                             | 109                     | 16,255,589    | 17,618,903        | 1,363,314 |
|                    | Lumber and its manufactures—  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 37                 | Sawmills and planing mills.....   | 40                                      | 25                      | 1,831,476     | 1,411,597         | 419,879     | 8,328                               | 15                      | 510,208       | 625,584           | 115,376   |
| 38                 | Furniture and fixtures.....   | 11                                      | 7                       | 1,383,118     | 991,994           | 391,124     | 7,823                               | 4                       | 268,099       | 278,501           | 10,402    |
| 39                 | All other woodworking establishments.....   | 63                                      | 44                      | 2,908,797     | 2,330,423         | 578,374     | 11,312                              | 21                      | 690,953       | 822,621           | 125,668   |
|                    | Total, lumber and its manufactures.....   | 116                                     | 76                      | 6,123,391     | 4,734,014         | 1,389,377   | 27,463                              | 40                      | 1,475,260     | 1,726,706         | 251,446   |
|                    | Leather and finished products—  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 40                 | Leather, tanned, curried, and finished.....   | 18                                      | 38                      | 9,214,228     | 6,209,858         | 3,004,370   | 59,364                              | 10                      | 229,392       | 355,216           | 125,824   |
| 41                 | Boots and shoes.....  | 15                                      | 12                      | 2,177,157     | 2,331,823         | 445,334     | 8,326                               | 3                       | 251,200       | 265,325           | 14,125    |
| 42                 | All other.....  | 30                                      | 23                      | 3,684,334     | 2,440,570         | 1,213,764   | 24,633                              | 7                       | 229,659       | 244,812           | 15,153    |
|                    | Total, leather and finished products.....   | 93                                      | 73                      | 15,075,719    | 10,982,251        | 4,693,468   | 91,723                              | 20                      | 710,251       | 865,353           | 155,402   |
|                    | Paper and printing—   |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 43                 | Paper and wood pulp.....  | 3                                       | 2                       | 513,536       | 360,490           | 153,046     | 3,061                               | 1                       | 14,903        | 18,062            | 3,159     |
| 44                 | Manufactures of paper.....  | 59                                      | 48                      | 8,277,588     | 6,382,617         | 2,394,941   | 17,545                              | 11                      | 269,117       | 677,136           | 408,019   |
| 45                 | Printing and publishing.....  | 139                                     | 116                     | 7,555,590     | 6,529,560         | 1,056,030   | 20,913                              | 43                      | 1,046,542     | 1,133,649         | 87,107    |
| 46                 | Industries relating to printing and publishing (en-<br>gravings, stereotyping, and electrotyping, type<br>foundry, etc.)..... | 13                                      | 7                       | 406,085       | 382,987           | 23,098      | 463                                 | 6                       | 138,488       | 155,223           | 16,735    |
|                    | Total, paper and printing.....  | 234                                     | 173                     | 17,282,799    | 13,655,681        | 3,627,115   | 71,982                              | 61                      | 1,469,050     | 1,984,070         | 515,020   |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1946.]

NEW JERSEY—Continued.

| Classification No.                                    | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |
| INDUSTRIES.   |   |                         |               |                   |             |             |                                     |               |                   |           |
| Manufacturing and mechanical industries—Continued.    |   |                         |               |                   |             |             |                                     |               |                   |           |
| 79  | 124                                     | 71                      | \$6,069,134   | \$5,284,790       | \$784,344   | \$15,688    | 53                                  | \$2,895,060   | \$3,453,111       | \$558,051 |
| Miscellaneous industries—Continued.                   |   |                         |               |                   |             |             |                                     |               |                   |           |
| 80  | 16                                      | 11                      | 273,743       | 256,733           | 17,010      | 336         | 5                                   | \$5,691       | 97,495            | 11,804    |
| 81  | 301                                     | 212                     | 30,517,449    | 21,088,774        | 9,478,675   | 182,644     | 89                                  | 2,717,132     | 3,015,143         | 288,011   |
|   | 749                                     | 498                     | 126,206,503   | 97,432,894        | 28,773,609  | 561,962     | 231                                 | 22,762,833    | 24,475,210        | 1,712,377 |
| Grand total, manufacturing and mechanical industries. |   |                         |               |                   |             |             |                                     |               |                   |           |
|   | 2,928                                   | 2,051                   | 562,310,067   | 401,054,360       | 158,255,707 | 3,089,669   | 877                                 | 60,780,404    | 67,823,246        | 7,042,842 |
| Public utilities:                                     |   |                         |               |                   |             |             |                                     |               |                   |           |
| 82  | 103                                     | 79                      | 36,547,663    | 25,880,770        | 10,666,893  | 213,342     | 24                                  | 756,503       | 836,906           | 80,403    |
| 83  | 22                                      | 14                      | 40,201,653    | 30,122,430        | 10,079,203  | 201,277     | 8                                   | 840,273       | 970,862           | 130,589   |
| 84  | 35                                      | 24                      | 21,177,242    | 18,154,916        | 3,022,376   | 60,448      | 11                                  | 908,516       | 1,091,939         | 183,393   |
| 85  | 22                                      | 15                      | 2,457,212     | 1,613,876         | 813,366     | 16,248      | 7                                   | 691,210       | 803,053           | 111,843   |
| 86  | 109                                     | 79                      | 5,086,058     | 3,458,881         | 1,627,177   | 33,321      | 30                                  | 336,942       | 396,379           | 59,437    |
| 87  | 11                                      | 9                       | 402,876       | 307,713           | 35,163      | 701         | 2                                   | 79,056        | 80,684            | 1,628     |
| 88  | 32                                      | 19                      | 1,495,963     | 749,599           | 746,361     | 14,751      | 13                                  | 87,784        | 94,261            | 7,477     |
| 89  | 155                                     | 117                     | 7,059,547     | 3,595,061         | 3,461,486   | 68,767      | 38                                  | 1,119,377     | 1,364,208         | 244,831   |
|   | 489                                     | 356                     | 114,428,274   | 83,973,246        | 30,455,028  | 608,855     | 133                                 | 4,818,691     | 5,638,292         | 819,601   |
| Total, public utilities.                              |   |                         |               |                   |             |             |                                     |               |                   |           |
| Banks and insurance companies:                        |   |                         |               |                   |             |             |                                     |               |                   |           |
| Banks—  |   |                         |               |                   |             |             |                                     |               |                   |           |
| 90  | 199                                     | 152                     | 12,532,219    | 9,391,735         | 3,140,484   | 61,945      | 17                                  | 658,097       | 706,179           | 48,082    |
| 91  | 36                                      | 33                      | 3,262,447     | 2,277,512         | 984,435     | 19,699      | 3                                   | 52,245        | 61,426            | 9,181     |
| 92  | 108                                     | 105                     | 16,530,244    | 12,024,061        | 4,506,183   | 91,315      | 3                                   | 220,065       | 290,070           | 69,465    |
|   | 343                                     | 320                     | 32,324,910    | 23,693,308        | 8,631,602   | 173,009     | 23                                  | 930,947       | 1,057,675         | 126,728   |











TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

NEW MEXICO—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| 104                | All other corporations of every description not elsewhere provided for..... | 319                                     | 207                     | \$6,675,336   | \$3,933,082       | \$2,742,254 | \$54,613                            | 112                     | \$1,384,796   | \$1,715,934       | \$331,138 |
| 105                | Corporations—inactive.....  | 235                                     |                         |               |                   |             |                                     | 235                     |               | 8,139             | 8,095     |
|                    | Total, miscellaneous companies.....   | 554                                     | 207                     | 6,675,336     | 3,933,082         | 2,742,254   | 54,613                              | 347                     | 1,384,840     | 1,724,073         | 339,233   |
|                    | Grand total for the State of New Mexico.....                                | 979                                     | 474                     | 38,929,154    | 23,790,939        | 15,138,195  | 303,499                             | 505                     | 3,782,125     | 4,886,291         | 1,104,136 |
| <b>NEW YORK.</b>   |   |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 1                  | Agriculture and animal husbandry:   |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 2                  | Farming.....  | 141                                     | 47                      | \$7,427,089   | \$4,960,016       | \$2,467,073 | \$43,496                            | 94                      | \$1,834,082   | \$2,566,871       | \$727,180 |
| 3                  | Florists and fruit growers.....   | 150                                     | 84                      | 8,519,410     | 7,538,008         | 981,402     | 18,892                              | 66                      | 1,861,398     | 2,168,584         | 307,186   |
| 4                  | Stock raising.....  | 27                                      | 7                       | 224,509       | 1,182,003         | 42,506      | 831                                 | 20                      | 244,614       | 2,456,086         | 211,472   |
|                    | Forest and timber not provided for elsewhere.....                           | 46                                      | 15                      | 1,621,834     | 1,110,567         | 511,267     | 10,227                              | 31                      | 1,470,987     | 1,934,938         | 463,951   |
|                    | Total, agriculture and animal husbandry.....                                | 364                                     | 153                     | 17,792,842    | 13,790,594        | 4,002,248   | 73,406                              | 211                     | 5,416,681     | 7,126,479         | 1,709,798 |
| 5                  | Extraction of minerals:   |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 6                  | Coal mines.....   | 57                                      | 38                      | 26,429,912    | 24,247,339        | 2,182,573   | 43,435                              | 19                      | 3,911,148     | 4,475,731         | 564,583   |
| 7                  | Copper mines.....   | 64                                      | 30                      | 288,036,044   | 139,354,290       | 148,681,754 | 2,953,845                           | 34                      | 4,442,295     | 5,647,304         | 1,505,000 |
| 8                  | Gold and silver and precious metals.....                                    | 52                                      | 19                      | 10,744,319    | 8,115,747         | 2,628,572   | 52,573                              | 33                      | 738,072       | 1,443,305         | 663,633   |
| 9                  | Iron mines.....   | 22                                      | 10                      | 4,424,303     | 3,083,341         | 1,340,962   | 26,819                              | 12                      | 1,740,425     | 1,826,275         | 85,850    |
| 10                 | Lead and zinc mines.....  | 12                                      | 6                       | 55,794,196    | 12,302,887        | 43,491,309  | 869,824                             | 6                       | 629,989       | 749,949           | 119,900   |
| 11                 | Quarries.....   | 37                                      | 15                      | 1,511,563     | 1,192,878         | 318,685     | 6,373                               | 22                      | 495,702       | 619,579           | 123,877   |
| 12                 | Oil, gas, and salt wells.....   | 122                                     | 67                      | 10,306,125    | 6,307,307         | 3,998,818   | 79,910                              | 55                      | 497,744       | 3,375,065         | 2,877,321 |
|                    | All other.....  | 235                                     | 88                      | 42,721,408    | 25,322,645        | 17,398,763  | 339,748                             | 147                     | 4,851,983     | 7,104,638         | 2,252,655 |
|                    | Total, extraction of minerals.....  | 601                                     | 273                     | 439,967,870   | 219,926,434       | 220,041,436 | 4,372,527                           | 328                     | 17,027,958    | 25,241,846        | 8,213,888 |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## NEW YORK—Continued.

| Classification No.                                 | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |              | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--|---|---|-------------------------|---------------|-------------------|--------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|  |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.  | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| Manufacturing and mechanical industries—Continued. |   |   |                         |               |                   |              |                                     |                         |               |                   |           |
| 43   | Paper and printing.....   | 51                                      | 42                      | \$29,657,994  | \$17,916,514      | \$11,741,480 | \$205,066                           | 9                       | \$192,518     | \$572,546         | \$380,028 |
| 41   | Manufactures of wood pulp.....  | 418                                     | 348                     | 88,893,201    | 65,288,474        | 23,604,727   | 641,995                             | 70                      | 6,379,082     | 7,167,912         | 788,830   |
| 45   | Printing and publishing.....  | 1,669                                   | 1,076                   | 130,775,890   | 131,265,484       | 19,310,406   | 372,233                             | 623                     | 35,844,331    | 40,242,392        | 4,428,061 |
| 46   | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.)..... | 151                                     | 102                     | 14,624,601    | 12,333,377        | 2,091,224    | 41,781                              | 49                      | 1,281,913     | 1,593,633         | 311,720   |
|  | Total, paper and printing.....  | 2,319                                   | 1,568                   | 283,223,686   | 227,003,849       | 56,919,837   | 1,083,575                           | 751                     | 43,668,044    | 49,376,683        | 5,908,639 |
| Liquors and beverages—                             |   |   |                         |               |                   |              |                                     |                         |               |                   |           |
| 47   | Distilled.....  | 30                                      | 24                      | 59,961,859    | 51,677,990        | 8,283,869    | 165,676                             | 6                       | 245,858       | 277,682           | 31,824    |
| 48   | Malted.....   | 136                                     | 105                     | 62,779,232    | 53,254,935        | 9,524,297    | 178,470                             | 31                      | 7,983,777     | 8,508,300         | 524,523   |
| 49   | All other.....  | 123                                     | 71                      | 7,599,993     | 6,548,827         | 961,166      | 17,506                              | 52                      | 1,148,204     | 1,373,432         | 225,228   |
|  | Total, liquors and beverages.....   | 289                                     | 200                     | 130,251,084   | 111,481,752       | 18,769,332   | 361,652                             | 89                      | 9,377,839     | 10,159,414        | 781,575   |
| Chemicals and allied products—                     |   |   |                         |               |                   |              |                                     |                         |               |                   |           |
| 50   | Chemicals.....  | 332                                     | 210                     | 117,061,796   | 69,139,484        | 47,922,312   | 938,722                             | 122                     | 2,439,820     | 3,823,583         | 1,383,763 |
| 51   | Fertilizers.....  | 32                                      | 22                      | 21,476,202    | 14,102,918        | 7,373,284    | 142,917                             | 10                      | 307,673       | 418,043           | 110,370   |
| 52   | Gas, illuminating and heating.....  | 38                                      | 24                      | 46,960,480    | 30,827,767        | 16,132,713   | 322,654                             | 14                      | 277,238       | 406,577           | 129,339   |
| 53   | Oils, and oil products.....   | 80                                      | 56                      | 72,355,891    | 44,209,921        | 28,145,970   | 539,765                             | 24                      | 299,540       | 265,957           | 136,417   |
| 54   | Paints and varnishes.....   | 90                                      | 72                      | 22,483,917    | 15,233,987        | 7,249,930    | 143,283                             | 27                      | 489,321       | 566,777           | 77,456    |
| 55   | Patent medicines.....   | 147                                     | 99                      | 10,561,444    | 6,900,836         | 3,670,608    | 78,745                              | 48                      | 426,350       | 523,400           | 97,110    |
| 56   | Petroleum, refined.....   | 22                                      | 14                      | 272,880,701   | 188,572,622       | 84,008,079   | 1,680,161                           | 8                       | 62,910        | 208,369           | 145,459   |
| 57   | Soda.....   | 47                                      | 32                      | 12,411,043    | 9,182,113         | 3,228,930    | 59,362                              | 15                      | 173,438       | 234,812           | 60,874    |
| 58   | All other.....  | 528                                     | 339                     | 147,003,084   | 84,688,918        | 62,314,166   | 1,227,538                           | 189                     | 3,143,180     | 4,061,499         | 918,319   |
|  | Total, chemicals and allied products.....   | 1,325                                   | 808                     | 722,894,058   | 462,548,566       | 260,345,492  | 5,133,167                           | 457                     | 7,449,470     | 10,569,177        | 3,059,707 |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1946.]

NEW YORK—Continued.

| Classification No. | INDUSTRIES.                                     | CORPORATIONS SHOWING NET INCOME.        |               |                   |              | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |            |
|--------------------|---|---|---------------|-------------------|--------------|-------------------------------------|-------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income.  | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.   |
|                    | Banks and insurance companies:                  | 900                                     | 293,862,195   | 198,627,145       | 95,235,050   | 1,897,729                           | 54                      | 1,807,194     | 2,705,425         | 898,231    |
|                    | Banks—  |   |               |                   |              |                                     |                         |               |                   |            |
| 90                 | National banks.....                             | 515                                     | \$140,763,658 | \$87,015,425      | \$53,748,233 | \$1,073,895                         | 25                      | \$555,562     | \$652,433         | \$96,871   |
| 91                 | Savings banks and State banks.....              | 241                                     | 34,998,851    | 25,674,997        | 9,323,854    | 182,336                             | 20                      | 513,759       | 926,400           | 412,641    |
| 92                 | Trust companies.....                            | 144                                     | 118,099,706   | 85,936,723        | 32,102,983   | 641,498                             | 9                       | 737,873       | 1,126,592         | 388,719    |
|                    | Total, banks.....                               |   |               |                   |              |                                     |                         |               |                   |            |
|                    | Insurance companies—                            |   |               |                   |              |                                     |                         |               |                   |            |
| 93                 | Life.....                                       | 35                                      | 434,088,661   | 417,411,492       | 16,677,169   | 333,213                             | 6                       | 624,182       | 680,450           | 66,268     |
| 94                 | Fire and marine (stock).....                    | 134                                     | 920,337,986   | 189,213,464       | 31,118,592   | 630,518                             | 19                      | 17,632,974    | 18,225,434        | 592,460    |
| 95                 | Fire and marine (mutual).....                   | 70                                      | 444,234       | 191,357           | 252,317      | 5,046                               |                         |               |                   |            |
| 96                 | Casualty.....                                   | 62                                      | 46,495,233    | 39,456,984        | 7,038,259    | 140,765                             | 10                      | 8,753,931     | 9,221,929         | 467,998    |
| 97                 | Fidelity and surety.....                        | 8                                       | 10,135,009    | 8,120,835         | 2,014,174    | 40,285                              |                         |               |                   |            |
| 98                 | All other.....                                  | 3                                       | 56,890        | 53,210            | 3,680        | 74                                  | 1                       | 10,723        | 13,138            | 2,435      |
|                    | Total, insurance companies.....                 | 312                                     | 711,558,043   | 654,457,922       | 57,104,121   | 1,149,901                           | 36                      | 27,021,810    | 28,150,971        | 1,129,161  |
|                    | Grand total, banks and insurance companies..... | 1,212                                   | 1,005,420,238 | 853,081,067       | 152,339,171  | 3,047,630                           | 90                      | 28,829,004    | 30,856,396        | 2,027,392  |
|                    | Merchandising companies:                        |   |               |                   |              |                                     |                         |               |                   |            |
| 99                 | Department stores.....                          | 85                                      | 39,088,567    | 32,377,146        | 6,711,421    | 120,189                             | 14                      | 5,611,165     | 9,100,667         | 3,549,502  |
| 100                | Wholesale jobbers.....                          | 1,223                                   | 164,986,874   | 113,401,988       | 51,584,886   | 1,007,723                           | 309                     | 11,840,511    | 15,274,137        | 3,433,626  |
| 101                | Real estate.....                                | 700                                     | 22,558,625    | 16,857,979        | 5,700,946    | 103,214                             | 940                     | 15,213,687    | 21,345,951        | 6,132,254  |
| 102                | Amusement companies.....                        | 586                                     | 44,128,369    | 37,670,496        | 6,457,873    | 120,827                             | 40                      | 25,025,553    | 28,747,278        | 3,721,728  |
| 103                | Hotels and restaurants.....                     | 423                                     | 74,744,077    | 66,829,541        | 7,914,536    | 155,596                             | 10                      | 14,213,019    | 15,124,700        | 911,681    |
|                    | Total, merchandising companies.....             | 4,266                                   | 345,506,512   | 267,136,850       | 78,369,662   | 1,513,549                           | 1,313                   | 71,903,935    | 89,652,733        | 17,745,798 |

|     |   |         |         |                  |                  |                  |              |         |               |               |               |
|-----|---|---------|---------|------------------|------------------|------------------|--------------|---------|---------------|---------------|---------------|
| 104 | All other corporations of every description not elsewhere provided for..... | 20, 829 | 11, 934 | 1, 004, 438, 927 | 658, 983, 063    | 345, 455, 864    | 6, 837, 775  | 8, 895  | 197, 551, 082 | 247, 657, 724 | 50, 106, 642  |
| 105 | Corporations—inactive.....  |         |         |                  |                  |                  |              | 174     | 96, 313       | 437, 228      | 340, 915      |
|     | Total, miscellaneous companies.....   | 21, 003 | 11, 934 | 1, 004, 438, 927 | 658, 983, 063    | 345, 455, 864    | 6, 837, 775  | 9, 069  | 197, 647, 395 | 248, 094, 952 | 50, 447, 557  |
|     | Grand total for the State of New York.....                                  | 44, 632 | 27, 777 | 8, 300, 137, 671 | 6, 025, 476, 249 | 2, 274, 661, 422 | 44, 464, 771 | 16, 855 | 662, 271, 248 | 801, 492, 479 | 139, 221, 231 |

NORTH CAROLINA.

|    |   |    |    |             |             |           |        |    |             |             |           |
|----|---|----|----|-------------|-------------|-----------|--------|----|-------------|-------------|-----------|
| 1  | Agriculture and animal husbandry:                                     |    |    |             |             |           |        |    |             |             |           |
| 2  | Farming.....  | 19 | 10 | \$115, 373  | \$80, 089   | \$35, 284 | \$705  | 9  | \$52, 671   | \$69, 533   | \$16, 862 |
| 3  | Florists and fruit growers.....                                       | 15 | 8  | 156, 763    | 135, 166    | 21, 597   | 492    | 1  | 13, 040     | 25, 302     | 12, 262   |
| 4  | Stock raising.....  | 3  | 2  | 87, 428     | 75, 281     | 12, 147   | 213    | 1  | 3, 688      | 3, 688      | 3, 688    |
| 5  | Forest and lumber not provided for elsewhere.....                     | 29 | 12 | 1, 795, 091 | 1, 511, 357 | 283, 734  | 4, 959 | 17 | 1, 075, 897 | 1, 208, 530 | 132, 633  |
| 6  | Total, agriculture and animal husbandry.....                          | 66 | 32 | 2, 154, 655 | 1, 801, 893 | 352, 762  | 6, 309 | 34 | 1, 141, 608 | 1, 307, 053 | 165, 445  |
| 7  | Extraction of minerals:   |    |    |             |             |           |        |    |             |             |           |
| 8  | Coal mines.....   |    |    |             |             |           |        |    |             |             |           |
| 9  | Copper mines.....   |    |    |             |             |           |        |    |             |             |           |
| 10 | Gold and silver and precious metals.....                              | 2  | 1  | 147, 477    | 14, 861     | 132, 616  | 2, 652 | 1  | 7, 291      | 16, 376     | 9, 083    |
| 11 | Iron mines.....   | 1  |    |             |             |           |        | 1  | 8, 068      | 8, 723      | 655       |
| 12 | Lead and zinc mines.....  |    |    |             |             |           |        |    |             |             |           |
| 13 | Quarries.....   | 8  | 6  | 718, 025    | 684, 794    | 33, 231   | 665    | 2  | 7, 969      | 8, 072      | 103       |
| 14 | Oil, gas, and salt wells.....   | 15 | 6  | 261, 365    | 299, 670    | 51, 695   | 1, 033 | 9  | 46, 848     | 100, 329    | 54, 081   |
| 15 | All other.....  |    |    |             |             |           |        |    |             |             |           |
| 16 | Total, extraction of minerals.....                                    | 26 | 13 | 1, 126, 867 | 999, 325    | 217, 542  | 4, 350 | 13 | 70, 176     | 134, 100    | 63, 924   |
| 17 | Manufacturing and mechanical industries:                              |    |    |             |             |           |        |    |             |             |           |
| 18 | Food and kindred products—  |    |    |             |             |           |        |    |             |             |           |
| 19 | Butter, cheese, and milk  | 11 | 6  | 143, 729    | 128, 982    | 14, 747   | 216    | 5  | 12, 970     | 16, 074     | 3, 104    |
| 20 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 6  | 2  | 4, 464      | 3, 047      | 1, 417    | 29     | 4  | 31, 292     | 33, 452     | 2, 160    |
| 21 | Oleomargarine.....  |    |    |             |             |           |        |    |             |             |           |
| 22 | Slaughtering and meat packing, and meat products.....                 | 1  | 1  | 3, 650      | 3, 073      | 577       | 12     |    | 8, 657      | 23, 613     | 14, 956   |
| 23 | Bread and bakery products.....  | 6  | 4  | 58, 863     | 55, 934     | 2, 929    | 59     | 2  |             |             |           |
| 24 | Coffee and spices.....  |    |    |             |             |           |        |    |             |             |           |
| 25 | Flour mills and gristmills.....                                       |    |    |             |             |           |        |    |             |             |           |
| 26 | Sugar refining (not including beet sugar) and molasses.....           | 53 | 45 | 1, 395, 067 | 1, 176, 928 | 218, 169  | 4, 350 | 8  | 80, 209     | 86, 279     | 6, 070    |
| 27 | Beet sugar.....   |    |    |             |             |           |        |    |             |             |           |
| 28 | Confectionery and ice cream.....                                      | 5  | 2  | 26, 406     | 22, 142     | 4, 264    | 85     | 3  | 54, 629     | 65, 259     | 10, 630   |
| 29 | Food preparations, all other.....                                     | 6  | 2  | 176, 590    | 155, 115    | 21, 475   | 429    | 4  | 21, 365     | 22, 200     | 865       |
| 30 | Total, food and kindred products.....                                 | 88 | 62 | 1, 808, 799 | 1, 545, 221 | 263, 578  | 5, 180 | 26 | 209, 122    | 246, 877    | 37, 755   |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH CAROLINA—(Continued.)

| Classification No.                                   | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|  |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| Manufacturing and mechanical industries—(Continued.) |   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| Textiles and their products—                         |   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 24   | Carpets and rugs.....                               | 2                                       | 2                       | \$100,527     | \$72,054          | \$28,473                            | \$570       | 17                      | \$1,331,074   | \$1,737,968       | \$406,894 |
| 25   | Cordage and twine.....                              | 269                                     | 252                     | 76,411,553    | 57,893,596        | 18,517,957                          | 363,842     |                         |               |                   |           |
| 26   | Cotton goods.....                                   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 27   | Hats and caps.....                                  | 59                                      | 54                      | 8,381,115     | 6,889,581         | 1,491,534                           | 28,519      | 5                       | 45,495        | 65,763            | 20,268    |
| 28   | Hosiery and knit goods.....                         |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 29   | Silk and silk goods.....                            | 16                                      | 15                      | 2,508,347     | 1,920,141         | 648,206                             | 11,675      | 1                       | 624           | 2,831             | 2,207     |
| 30   | Woolen and worsted goods.....                       | 11                                      | 8                       | 293,223       | 250,478           | 12,745                              | 855         | 3                       | 29,254        | 32,672            | 3,418     |
| 31   | Men's clothing.....                                 | 3                                       | 3                       | 41,443        | 38,846            | 2,627                               | 52          |                         |               |                   |           |
| 32   | Women's clothing.....                               | 3                                       | 2                       | 30,219        | 22,998            | 7,221                               | 144         | 1                       | 1,937         | 6,206             | 1,269     |
| 33   | Men's and women's other furnishings.....            | 17                                      | 13                      | 1,473,460     | 817,195           | 656,265                             | 13,250      | 4                       | 19,969        | 67,609            | 47,640    |
| 34   | All other.....                                      |   |                         |               |                   |                                     |             |                         |               |                   |           |
|  | Total, textiles and their products.....             | 380                                     | 349                     | 89,293,887    | 67,904,829        | 21,395,028                          | 418,887     | 31                      | 1,431,353     | 1,913,049         | 481,696   |
| Iron and steel products—                             |   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 35   | Blast furnaces, steel works, and rolling mills..... | 8                                       | 7                       | 74,315        | 59,359            | 11,956                              | 240         | 1                       | 1,600         | 1,986             | 386       |
| 36   | Foundry and machine shops.....                      | 54                                      | 44                      | 1,630,465     | 1,270,434         | 359,231                             | 7,436       | 10                      | 249,289       | 279,385           | 30,096    |
|  | Total, iron and steel products.....                 | 62                                      | 51                      | 1,701,480     | 1,330,293         | 371,187                             | 7,676       | 11                      | 250,889       | 281,371           | 30,482    |
| Lumber and its manufactures—                         |   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 37   | Sawmills and planing mills.....                     | 113                                     | 70                      | 6,470,784     | 5,887,501         | 683,283                             | 12,664      | 43                      | 2,053,630     | 2,420,648         | 367,018   |
| 38   | Furniture and fixtures.....                         | 82                                      | 69                      | 7,063,265     | 5,965,175         | 1,078,090                           | 21,074      | 13                      | 790,114       | 838,019           | 77,875    |
| 39   | All other woodworking establishments.....           | 63                                      | 43                      | 2,063,810     | 1,710,572         | 353,238                             | 6,889       | 20                      | 249,950       | 428,652           | 178,682   |
|  | Total, lumber and its manufactures.....             | 258                                     | 182                     | 15,602,859    | 13,543,248        | 2,059,611                           | 40,627      | 76                      | 3,063,724     | 3,686,699         | 622,975   |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH CAROLINA—(continued).

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—(continued).  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Metals and metal products other than iron and steel—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 65                 | Smelters.....   | 7                                       | 6                       | \$237,578     | \$192,268         | \$45,310                            | \$906       | 1                       | \$855         | \$855             |           |
| 66                 | Manufactures.....   | 3                                       | 2                       | 265,387       | 222,912           | 42,475                              | 849         | 1                       | \$11,530      | 11,664            | 134       |
| 67                 | Automobiles, motorcycles, and bicycles.....   | 19                                      | 14                      | 481,991       | 416,090           | 65,902                              | 1,126       | 5                       | 202,350       | 213,900           | 11,550    |
| 68                 | Carriages and wagons.....   | 3                                       | 2                       | 37,856        | 35,204            | 2,652                               | 53          | 1                       | 96,573        | 121,054           | 24,481    |
| 69                 | Cars (steam railroad, street cars, etc.).....   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 70                 | All other.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Total, metals and metal products other than iron and steel.....                             | 32                                      | 24                      | 1,022,512     | 866,483           | 156,029                             | 2,934       | 8                       | 310,453       | 347,473           | 37,020    |
|                    | Miscellaneous industries—   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 71                 | Tobacco.....  | 15                                      | 11                      | 55,973,412    | 47,012,216        | 8,963,196                           | 179,264     | 4                       | 155,297       | 179,646           | 24,349    |
| 72                 | Agricultural implements.....  | 4                                       | 4                       | 108,358       | 81,604            | 26,754                              | 536         |                         |               |                   |           |
| 73                 | Electrical machinery.....   | 6                                       | 6                       | 97,682        | 73,262            | 22,420                              | 490         |                         |               |                   |           |
| 74                 | Musical instruments, pianos, organs, etc.....   | 1                                       | 1                       | 28,481        | 28,836            | 625                                 | 13          |                         |               |                   |           |
| 75                 | rubber goods.....   | 1                                       |                         |               |                   |                                     |             | 1                       |               | 156               | 156       |
| 76                 | Fur goods.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 77                 | Shipbuilding.....   | 9                                       | 7                       | 353,930       | 249,071           | 84,859                              | 1,698       | 2                       | 43,151        | 83,705            | 40,554    |
| 78                 | Building construction.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 13                                      | 7                       | 1,023,193     | 969,625           | 53,568                              | 1,072       | 6                       | 63,958        | 89,153            | 25,195    |
| 80                 | Engineering.....  | 8                                       | 4                       | 102,427       | 94,652            | 7,775                               | 157         | 4                       | 17,142        | 23,649            | 6,507     |
| 81                 | All other.....  | 60                                      | 48                      | 1,992,923     | 1,372,222         | 230,701                             | 4,410       | 12                      | 161,247       | 182,497           | 21,250    |
|                    | Total, miscellaneous industries.....  | 117                                     | 88                      | 59,273,406    | 49,883,448        | 9,389,958                           | 187,600     | 29                      | 440,795       | 558,806           | 118,011   |
|                    | Grand total, manufacturing and mechanical industries.....                                   | 1,249                                   | 955                     | 181,731,321   | 145,434,921       | 36,266,400                          | 714,812     | 294                     | 7,770,724     | 9,481,405         | 1,710,681 |



|     |   |       |             |             |            |           |       |            |            |           |
|-----|---|-------|-------------|-------------|------------|-----------|-------|------------|------------|-----------|
| 82  | Public utilities:   | 65    | 8,322,256   | 6,711,951   | 1,577,305  | 31,532    | 19    | 366,872    | 599,555    | 202,663   |
| 83  | Electric and gas lighting and power companies.....                          | 33    | 46,899,001  | 35,816,956  | 11,082,048 | 221,611   | 15    | 396,760    | 529,480    | 133,170   |
| 84  | Railroads, steam.....   | 15    | 1,641,537   | 1,398,018   | 243,519    | 4,281     | 8     | 56,096     | 335,595    | 103,689   |
| 85  | Power, electric, city and suburban.....                                     | 7     | 70,857      | 64,206      | 6,651      | 134       | 6     | 26,696     | 64,129     | 7,433     |
| 86  | Steamship transportation companies.....                                     | 15    | 584,303     | 503,600     | 80,703     | 1,615     | 7     | 89,863     | 119,022    | 29,159    |
| 87  | Waterworks.....   | 95    | 929,500     | 668,803     | 260,697    | 5,188     | 47    | 47,557     | 51,777     | 4,220     |
| 88  | Express companies.....  | 77    | 959,827     | 751,878     | 209,949    | 3,888     | 34    | 151,515    | 216,361    | 61,846    |
| 89  | Telephone, telegraph, and radio companies.....                              | 391   | 59,407,284  | 45,951,412  | 13,455,872 | 268,289   | 136   | 1,314,169  | 1,886,349  | 542,180   |
|     | Total, public utilities.....  |       |             |             |            |           |       |            |            |           |
|     | Banks and insurance companies:  |       |             |             |            |           |       |            |            |           |
|     | Banks—  |       |             |             |            |           |       |            |            |           |
| 90  | National banks.....   | 82    | 3,516,747   | 2,339,931   | 1,176,816  | 23,461    | 4     | 93,189     | 164,101    | 70,612    |
| 91  | Savings banks and State banks.....  | 383   | 4,703,501   | 3,256,396   | 1,507,135  | 29,975    | 21    | 46,779     | 56,802     | 10,023    |
| 92  | Trust companies.....  | 38    | 1,048,308   | 717,695     | 331,213    | 6,379     | 1     | 2,820      | 2,828      | 18        |
|     | Total, banks.....   | 503   | 9,328,556   | 6,313,392   | 3,015,164  | 60,015    | 26    | 143,088    | 223,741    | 80,653    |
|     | Insurance companies—  |       |             |             |            |           |       |            |            |           |
| 93  | Life.....   | 9     | 3,352,514   | 3,005,324   | 347,190    | 6,945     | 2     | 521,087    | 563,501    | 41,814    |
| 94  | Fire and marine (stock).....  | 11    | 1,065,053   | 941,485     | 124,568    | 2,490     | 2     | 99,693     | 108,751    | 9,061     |
| 95  | Fire and marine (mutual).....   | 4     | 3,102       | .....       | 3,102      | 102       | ..... | .....      | .....      | .....     |
| 96  | Casualty.....   | 5     | 23,512      | 18,295      | 5,217      | 104       | 1     | .....      | 4,633      | 1,633     |
| 97  | Fidelity and surety.....  | ..... | .....       | .....       | .....      | .....     | ..... | .....      | .....      | .....     |
| 98  | All other.....  | ..... | .....       | .....       | .....      | .....     | ..... | .....      | .....      | .....     |
|     | Total, insurance companies.....   | 29    | 4,447,181   | 3,965,104   | 482,077    | 9,641     | 5     | 621,380    | 673,888    | 52,508    |
|     | Grand total, banks and insurance companies.....                             | 532   | 13,775,737  | 10,278,496  | 3,497,241  | 69,656    | 31    | 761,468    | 897,629    | 133,161   |
|     | Merchandising companies:  |       |             |             |            |           |       |            |            |           |
| 99  | Department stores.....  | 11    | 318,697     | 232,754     | 85,943     | 1,519     | 4     | 124,332    | 137,991    | 13,662    |
| 100 | Wholesale jobbers.....  | 219   | 5,503,017   | 3,527,362   | 2,065,655  | 40,861    | 21    | 256,269    | 367,138    | 80,869    |
| 101 | Real estate.....  | 140   | 943,740     | 731,014     | 212,726    | 3,895     | 54    | 266,011    | 296,863    | 96,851    |
| 102 | Amusement companies.....  | 56    | 255,108     | 232,636     | 22,472     | 459       | 31    | 239,799    | 309,919    | 39,120    |
| 103 | Hotels and restaurants.....   | 39    | 1,221,707   | 1,117,925   | 103,782    | 2,095     | 13    | 203,183    | 225,001    | 21,818    |
|     | Total, merchandising companies.....   | 468   | 8,332,269   | 5,841,691   | 2,490,578  | 48,820    | 124   | 1,049,594  | 1,276,917  | 227,323   |
| 104 | All other corporations of every description not elsewhere provided for..... | 1,831 | 18,239,311  | 13,667,103  | 4,572,208  | 87,949    | 499   | 2,689,271  | 3,744,824  | 1,055,553 |
| 105 | Corporations—inactive.....  | 452   | .....       | .....       | .....      | .....     | 452   | .....      | 38,570     | .....     |
|     | Total, miscellaneous companies.....   | 2,286 | 18,239,311  | 13,667,103  | 4,572,208  | 87,949    | 951   | 2,689,271  | 3,783,394  | 1,094,123 |
|     | Grand total for the State of North Carolina.....                            | 5,021 | 284,767,644 | 223,884,841 | 60,882,803 | 1,200,185 | 1,583 | 11,890,010 | 18,766,847 | 3,936,837 |



|                                |   |    |    |         |         |         |       |    |         |         |        |
|--------------------------------|---|----|----|---------|---------|---------|-------|----|---------|---------|--------|
| 21                             | Beet sugar.....   | 4  | 1  | 96,255  | 61,098  | 35,157  | 703   | 3  | 71,848  | 109,630 | 37,812 |
| 22                             | Confectionery and ice cream.....  |    |    |         |         |         |       |    |         |         |        |
| 23                             | Food preparations, all other.....   |    |    |         |         |         |       |    |         |         |        |
|                                | Total, food and kindred products.....   | 50 | 37 | 736,315 | 562,982 | 173,333 | 3,349 | 13 | 165,584 | 226,718 | 61,134 |
| Textiles and their products—   |   |    |    |         |         |         |       |    |         |         |        |
|                                | Carpets and rugs.....   |    |    |         |         |         |       |    |         |         |        |
|                                | Cordage and twine.....  |    |    |         |         |         |       |    |         |         |        |
| 24                             | Cotton goods.....   |    |    |         |         |         |       |    |         |         |        |
| 25                             | Hats and caps.....  |    |    |         |         |         |       |    |         |         |        |
| 26                             | Hosiery and knit goods.....   |    |    |         |         |         |       |    |         |         |        |
| 27                             | Silk and silk goods.....  |    |    |         |         |         |       |    |         |         |        |
| 28                             | Silk and silk goods.....  |    |    |         |         |         |       |    |         |         |        |
| 29                             | Silk and silk goods.....  |    |    |         |         |         |       |    |         |         |        |
| 30                             | Woolen and worsted goods.....   |    |    |         |         |         |       |    |         |         |        |
| 31                             | Men's clothing.....   |    |    |         |         |         |       |    |         |         |        |
| 32                             | Women's clothing.....   |    |    |         |         |         |       |    |         |         |        |
| 33                             | Men's and women's other furnishings.....  | 1  | 1  | 19,477  | 19,303  | 174     | 3     | 1  | 1,144   | 1,109   | 265    |
| 34                             | All other.....  | 1  |    |         |         |         |       |    |         |         |        |
|                                | Total, textiles and their products.....   | 2  | 1  | 19,477  | 19,303  | 174     | 3     | 1  | 1,144   | 1,409   | 265    |
| Iron and steel products—       |   |    |    |         |         |         |       |    |         |         |        |
| 35                             | Blast furnaces, steelworks, and rolling mills.....  | 1  | 1  | 585     | 377     | 208     | 4     |    |         |         |        |
| 36                             | Foundry and machine shops.....  | 11 | 9  | 184,266 | 148,037 | 36,229  | 724   | 2  | 1,082   | 4,424   | 3,312  |
|                                | Total, iron and steel products.....   | 12 | 10 | 184,851 | 148,414 | 36,437  | 728   | 2  | 1,082   | 4,424   | 3,312  |
| Lumber and its manufactures—   |   |    |    |         |         |         |       |    |         |         |        |
| 37                             | Sawmills and planing mills.....   | 4  | 4  | 100,117 | 75,459  | 24,658  | 493   |    |         |         |        |
| 38                             | Furniture and fixtures.....   | 3  | 1  | 14,347  | 12,035  | 2,312   | 46    | 2  | 637     | 1,005   | 368    |
| 39                             | All other woodworking establishments.....   |    |    |         |         |         |       |    |         |         |        |
|                                | Total, lumber and its manufactures.....   | 7  | 5  | 114,464 | 87,494  | 26,970  | 539   | 2  | 637     | 1,005   | 368    |
| Leather and finished products— |   |    |    |         |         |         |       |    |         |         |        |
| 40                             | Leather, tanned, curried, and finished.....   |    |    |         |         |         |       |    |         |         |        |
| 41                             | Boots and shoes.....  | 3  | 3  | 164,336 | 113,779 | 50,557  | 984   |    |         |         |        |
| 42                             | All other.....  |    |    |         |         |         |       |    |         |         |        |
|                                | Total, leather and finished products.....   | 3  | 3  | 164,336 | 113,779 | 50,557  | 984   |    |         |         |        |
| Paper and printing—            |   |    |    |         |         |         |       |    |         |         |        |
| 43                             | Paper and wood pulp.....  |    |    |         |         |         |       |    |         |         |        |
| 44                             | Manufactures of paper.....  | 1  |    |         |         |         |       |    |         |         |        |
| 45                             | Printing and publishing.....  | 30 | 25 | 688,246 | 857,166 | 81,080  | 1,503 | 5  | 74,592  | 83,040  | 8,448  |
| 46                             | Industries relating to printing and publishing<br>(engraving, stereotyping, and electrotyping,<br>type founding, etc.)..... |    |    |         |         |         |       |    |         |         |        |
|                                | Total, paper and printing.....  | 31 | 25 | 688,246 | 857,166 | 81,080  | 1,503 | 6  | 110,577 | 133,209 | 22,632 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH DAKOTA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 47                 | Liquors and beverages—                             |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 48                 | Distilled.....                                     | 7                                       | 6                       | \$147,864     | \$132,405         | \$15,459                            | \$268       | 1                       | \$18,092      | \$18,092          |          |
| 49                 | Malted.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, liquors and beverages.....                  | 7                                       | 6                       | 147,864       | 132,405           | 15,459                              | 268         | 1                       | 18,092        | 18,092            |          |
|                    | Chemicals and allied products—                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 50                 | Chemicals.....                                     | 1                                       |                         |               |                   |                                     |             |                         |               |                   |          |
| 51                 | Fertilizers.....                                   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 52                 | Gas, illuminating and heating.....                 | 1                                       | 1                       | 23,211        | 19,791            | 3,420                               | 68          | 1                       | 12,643        | 12,965            | \$322    |
| 53                 | Oils, and oil products.....                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 54                 | Paints and varnishes.....                          |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 55                 | Patent medicines.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 56                 | Petroleum, refined.....                            |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 57                 | Soap.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 58                 | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, chemicals and allied products.....          | 2                                       | 1                       | 23,211        | 19,791            | 3,420                               | 68          | 1                       | 12,643        | 12,965            | 322      |
|                    | Stone, clay, and glass products—                   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 59                 | Stone.....   | 2                                       | 1                       | 118           | 111               | 7                                   |             | 1                       | 9,886         | 11,169            | 1,283    |
| 60                 | Marble and stone work.....                         |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Clay.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 61                 | Brick and tile.....                                | 5                                       | 1                       | 24,420        | 8,235             | 16,185                              | 324         | 4                       | 37,087        | 61,475            | 24,388   |
| 62                 | Pottery, terra cotta, fire clay, etc.....          |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 63                 | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 64                 | Glass and glass products.....                      |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, stone, clay, and glass products.....        | 7                                       | 2                       | 24,538        | 8,346             | 16,192                              | 325         | 5                       | 46,973        | 72,644            | 25,671   |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

NORTH DAKOTA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|-----------|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit.  |  |  |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
|                    | Insurance companies—  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 93                 | Life.....   | 3                                       | 2                       | \$210,415     | \$185,640         | \$24,775    | \$495       | 1                                   | \$33,508      | \$40,228          | \$6,720   |  |  |
| 94                 | Fire and marine (stock).....  | 14                                      | 14                      | 17,125        | 17,125            | 17,125      | 343         |                                     |               |                   |           |  |  |
| 95                 | Fire and marine (mutual).....   | 57                                      | 45                      | 173,311       | 139,977           | 33,334      | 669         | 12                                  | 229,671       | 296,092           | 66,421    |  |  |
| 96                 | Casualty.....   |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 97                 | Fidelity and surety.....  | 1                                       | 1                       | 4,694         | 2,319             | 2,375       | 25          |                                     |               |                   |           |  |  |
| 98                 | All other.....  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
|                    | Total, insurance companies.....   | 75                                      | 62                      | 405,545       | 327,936           | 77,609      | 1,532       | 13                                  | 263,179       | 336,320           | 73,141    |  |  |
|                    | Grand total, banks and insurance companies.....                             | 903                                     | 817                     | 12,661,226    | 9,058,780         | 3,602,446   | 71,828      | 86                                  | 695,182       | 838,943           | 143,761   |  |  |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                     |               |                   |           |  |  |
| 99                 | Department stores.....  | 14                                      | 14                      | 846,283       | 650,676           | 195,607     | 3,664       | 7                                   | 12,083        | 30,850            | 18,765    |  |  |
| 100                | Wholesale jobbers.....  | 102                                     | 95                      | 3,035,783     | 1,917,443         | 1,118,340   | 22,256      | 20                                  | 315,436       | 379,725           | 64,289    |  |  |
| 101                | Real estate.....  | 74                                      | 54                      | 1,076,354     | 719,012           | 357,342     | 6,369       | 9                                   | 119,529       | 127,397           | 8,068     |  |  |
| 102                | Amusement companies.....  | 24                                      | 15                      | 165,265       | 124,474           | 40,791      | 144         | 1                                   |               |                   |           |  |  |
| 103                | Hotels and restaurants.....   | 5                                       | 4                       | 231,680       | 226,677           | 25,003      | 501         | 1                                   | 668           | 670               |           |  |  |
|                    | Total, merchandising companies.....   | 219                                     | 182                     | 5,282,574     | 3,579,073         | 1,703,501   | 33,134      | 37                                  | 447,718       | 538,842           | 91,124    |  |  |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,138                                   | 924                     | 12,228,110    | 7,964,190         | 4,263,920   | 81,177      | 214                                 | 954,871       | 1,415,121         | 460,250   |  |  |
| 105                | Corporations—inactive.....  | 87                                      |                         |               |                   |             |             | 87                                  |               | 3,946             |           |  |  |
|                    | Total, miscellaneous companies.....   | 1,225                                   | 924                     | 12,228,110    | 7,964,190         | 4,263,920   | 81,177      | 301                                 | 954,871       | 1,419,067         | 464,196   |  |  |
|                    | Grand total for the State of North Dakota.....                              | 2,769                                   | 2,220                   | 35,477,730    | 24,813,309        | 10,664,421  | 207,064     | 549                                 | 4,139,530     | 5,165,889         | 1,026,359 |  |  |



TABLE 10a. CORPORATION INCOME TAX DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## OHIO—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 35                 | Iron and steel products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 36                 | Blast furnaces, steelworks, and rolling mills.....  | 107                                     | 84                      | \$176,636,495 | 874,496,297       | \$102,140,198                       | \$2,682,876 | 23                      | \$6,173,204   | \$6,512,597       | \$339,393 |
|                    | Foundry and machine shops.....  | 1,014                                   | 805                     | 339,166,214   | 221,031,590       | 118,134,624                         | 2,310,986   | 209                     | 13,208,251    | 15,559,180        | 2,350,929 |
|                    | Total, iron and steel products.....   | 1,121                                   | 889                     | 515,802,709   | 265,527,887       | 220,274,822                         | 1,342,962   | 232                     | 19,381,455    | 22,071,777        | 2,690,322 |
|                    | Lumber and its manufactures—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 37                 | Sawmills and planing mills.....   | 126                                     | 104                     | 8,758,806     | 6,803,627         | 1,485,179                           | 37,312      | 22                      | 1,073,919     | 1,138,686         | 82,767    |
| 38                 | Furniture and fixtures.....   | 96                                      | 72                      | 8,685,893     | 6,863,627         | 1,820,266                           | 35,366      | 24                      | 854,773       | 971,677           | 116,904   |
| 39                 | All other woodworking establishments.....   | 169                                     | 125                     | 16,136,419    | 12,716,327        | 3,420,092                           | 66,664      | 44                      | 2,078,381     | 2,322,300         | 243,919   |
|                    | Total, lumber and its manufactures.....   | 391                                     | 301                     | 33,581,118    | 26,383,581        | 7,175,537                           | 139,872     | 90                      | 4,009,073     | 4,452,663         | 443,580   |
|                    | Leather and finished products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 40                 | Leather, tanned, curried, and finished.....   | 30                                      | 28                      | 9,164,662     | 6,122,195         | 2,982,467                           | 59,331      | 2                       | 16,748        | 26,322            | 9,574     |
| 41                 | Boots and shoes.....  | 49                                      | 41                      | 17,832,250    | 14,459,622        | 3,372,628                           | 66,270      | 8                       | 205,489       | 236,650           | 31,161    |
| 42                 | All other.....  | 43                                      | 28                      | 3,882,282     | 2,323,790         | 1,558,492                           | 28,379      | 15                      | 334,666       | 382,251           | 47,585    |
|                    | Total, leather and finished products.....   | 122                                     | 97                      | 30,819,194    | 22,905,607        | 7,913,587                           | 153,980     | 25                      | 556,903       | 685,263           | 108,300   |
|                    | Paper and printing—   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 43                 | Paper and wood pulp.....  | 6                                       | 6                       | 2,564,241     | 1,490,367         | 1,073,874                           | 21,477      |                         |               |                   |           |
| 44                 | Manufactures of paper.....  | 108                                     | 100                     | 28,507,635    | 18,397,414        | 10,110,221                          | 200,355     | 8                       | 335,674       | 363,636           | 27,962    |
| 45                 | Printing and publishing.....  | 512                                     | 393                     | 37,730,569    | 32,167,685        | 5,562,914                           | 108,146     | 119                     | 3,192,271     | 3,781,809         | 589,538   |
| 46                 | Industries relating to printing and publishing (en-<br>graving, stereotyping, and electrotyping, type<br>founding, etc.)..... | 43                                      | 32                      | 1,384,139     | 1,257,692         | 126,447                             | 2,390       | 11                      | 367,335       | 421,420           | 54,085    |
|                    | Total, paper and printing.....  | 669                                     | 531                     | 70,186,614    | 53,313,158        | 16,873,456                          | 332,368     | 138                     | 3,895,280     | 4,596,265         | 700,985   |





TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OHIO—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—Continued.                                    |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Miscellaneous industries—Continued.   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 79                 | Construction, contracting (payments, roads, tunnels, river and harbor dredging, etc.) | 185                                     | 106                     | \$19,664,471  | \$18,358,721      | \$1,305,750                         | \$24,634    | 79                      | \$5,049,178   | \$5,563,209       | \$514,031 |
| 80                 | Engineering   | 62                                      | 46                      | 7,721,828     | 6,529,212         | 1,192,616                           | 23,832      | 16                      | 2,100,657     | 2,352,571         | 251,914   |
| 81                 | All other   | 404                                     | 308                     | 36,766,734    | 29,667,865        | 7,098,869                           | 132,904     | 96                      | 1,929,549     | 2,329,512         | 399,963   |
|                    | Total, miscellaneous industries   | 1,084                                   | 742                     | 182,380,813   | 140,784,674       | 41,596,139                          | 814,440     | 342                     | 16,608,275    | 18,974,908        | 2,366,633 |
|                    | Grand total, manufacturing and mechanical industries                                  | 5,613                                   | 4,244                   | 1,284,351,393 | 858,916,886       | 425,434,507                         | 8,338,682   | 1,369                   | 67,236,668    | 76,860,327        | 9,623,659 |
|                    | Public utilities—   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 82                 | Electric and gas lighting and power companies   | 192                                     | 133                     | 26,647,747    | 19,826,943        | 6,820,804                           | 136,365     | 39                      | 1,232,647     | 1,438,839         | 206,192   |
| 83                 | Railroads, steam  | 77                                      | 46                      | 137,360,577   | 112,709,110       | 24,651,467                          | 491,382     | 31                      | 2,767,087     | 3,639,113         | 872,026   |
| 84                 | Railways, electric, city and suburban   | 82                                      | 57                      | 47,681,410    | 36,218,120        | 11,463,290                          | 128,669     | 25                      | 2,848,361     | 3,121,983         | 273,622   |
| 85                 | Steamship transportation companies  | 72                                      | 65                      | 31,962,483    | 23,342,806        | 8,619,677                           | 171,192     | 7                       | 243,451       | 336,717           | 93,266    |
| 86                 | Waterworks  | 29                                      | 26                      | 8,245,003     | 5,293,705         | 2,951,298                           | 58,865      | 3                       | 26,661        | 32,278            | 5,617     |
| 87                 | Express companies   | 2                                       | 2                       | 87,795        | 82,685            | 5,110                               | 102         |                         |               |                   |           |
| 88                 | Telephone, telegraph, and radio companies   | 404                                     | 314                     | 14,501,930    | 11,963,187        | 2,538,743                           | 50,361      | 90                      | 718,761       | 782,051           | 63,290    |
| 89                 | All other   | 225                                     | 181                     | 23,224,404    | 14,008,207        | 9,216,197                           | 183,817     | 44                      | 709,320       | 851,654           | 141,734   |
|                    | Total, public utilities   | 1,083                                   | 844                     | 284,711,349   | 223,441,853       | 61,266,496                          | 1,220,953   | 239                     | 8,546,288     | 10,202,035        | 1,655,747 |
|                    | Banks and insurance companies:  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Banks—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 90                 | National banks  | 392                                     | 328                     | 25,072,233    | 17,773,893        | 7,298,340                           | 141,515     | 34                      | 1,312,263     | 1,491,431         | 179,668   |
| 91                 | Savings banks and State banks   | 626                                     | 584                     | 25,446,416    | 19,012,973        | 6,433,443                           | 127,093     | 42                      | 1,093,868     | 1,413,547         | 319,679   |
| 92                 | Trust companies   | 61                                      | 57                      | 19,573,063    | 15,779,812        | 3,793,251                           | 64,560      | 4                       | 49,614        | 72,267            | 22,653    |
|                    | Total, banks  | 1,049                                   | 969                     | 70,096,712    | 52,566,678        | 17,530,034                          | 333,168     | 80                      | 2,455,745     | 2,977,745         | 522,000   |

|     |   |        |        |               |               |             |            |       |             |             |            |
|-----|---|--------|--------|---------------|---------------|-------------|------------|-------|-------------|-------------|------------|
| 93  | Insurance companies—  | 15     | 11     | 38,037,058    | 36,026,258    | 2,016,900   | 40,218     | 4     | 538,547     | 652,764     | 114,217    |
| 94  | Life.....   | 11     | 9      | 1,663,882     | 1,250,312     | 413,570     | 8,271      | 2     | 3,418       | 12,172      | 9,054      |
| 95  | Fire and marine (stock).....  | 18     | 18     | 265,179       | 521,770       | 265,179     | 5,394      |       |             |             |            |
| 96  | Casualty.....   | 33     | 29     | 775,143       |               | 255,373     | 5,069      | 4     | 378,380     | 396,907     | 18,527     |
| 97  | Fidelity and surety.....  |        |        |               |               |             |            |       |             |             |            |
| 98  | All other.....  |        |        |               |               |             |            |       |             |             |            |
|     | Total, insurance companies.....   | 107    | 97     | 40,741,262    | 37,798,340    | 2,942,922   | 58,802     | 10    | 920,345     | 1,062,143   | 141,798    |
|     | Grand total, banks and insurance companies.....                             | 1,156  | 1,066  | 110,837,974   | 90,365,018    | 20,472,956  | 392,030    | 90    | 3,376,000   | 4,039,888   | 663,798    |
|     | Merchandising companies:  |        |        |               |               |             |            |       |             |             |            |
| 99  | Department stores.....  | 39     | 36     | 6,645,441     | 5,276,434     | 1,369,007   | 27,383     | 3     | 25,145      | 41,842      | 19,697     |
| 100 | Wholesale jobbers.....  | 724    | 637    | 72,014,065    | 50,890,411    | 21,123,654  | 416,206    | 87    | 1,637,184   | 2,036,065   | 338,851    |
| 101 | Real estate.....  | 514    | 340    | 8,208,768     | 5,759,462     | 2,449,306   | 47,685     | 154   | 2,241,696   | 2,848,119   | 626,423    |
| 102 | Amusement companies.....  | 280    | 174    | 8,186,521     | 7,102,132     | 1,084,389   | 21,599     | 106   | 2,383,293   | 2,641,923   | 258,630    |
| 103 | Hotels and restaurants.....   | 140    | 97     | 10,692,304    | 9,575,245     | 1,117,059   | 22,291     | 42    | 1,688,620   | 1,895,630   | 207,010    |
|     | Total, merchandising companies.....   | 1,697  | 1,305  | 105,747,129   | 78,608,714    | 27,143,115  | 535,264    | 392   | 8,465,438   | 9,186,549   | 1,150,611  |
| 104 | All other corporations of every description not elsewhere provided for..... | 5,975  | 1,295  | 184,548,760   | 133,591,257   | 50,957,503  | 984,181    | 1,080 | 35,306,688  | 41,578,286  | 6,271,598  |
| 105 | Corporations—Inactive.....  | 1,326  |        |               |               |             |            | 1,326 | 1,248       | 285,658     | 284,410    |
|     | Total, miscellaneous companies.....   | 7,301  | 4,295  | 184,548,760   | 133,591,257   | 50,957,503  | 984,181    | 3,006 | 35,307,936  | 41,863,944  | 6,556,008  |
|     | Grand total for the State of Ohio.....                                      | 17,660 | 12,251 | 2,033,727,399 | 1,463,582,421 | 630,144,978 | 12,364,799 | 5,409 | 132,267,179 | 155,301,837 | 23,034,658 |

OKLAHOMA.

|    |   |     |     |             |            |            |           |     |           |           |           |
|----|---|-----|-----|-------------|------------|------------|-----------|-----|-----------|-----------|-----------|
| 1  | Agriculture and animal husbandry:                 | 3   | 2   | \$10,042    | 89,084     | \$358      | 87        | 1   | \$1,075   | \$2,743   | \$1,068   |
| 2  | Farming.....                                      | 1   | 2   | 20,637      | 19,192     | 1,445      | 24        | 2   | 17,269    | 19,273    | 1,974     |
| 3  | Florists and fruit growers.....                   | 5   | 1   | 17,350      | 12,710     | 4,640      | 53        | 1   | 107,057   | 113,183   | 6,088     |
| 4  | Stock raising.....                                | 3   | 3   | 38,942      | 26,673     | 12,269     | 246       | 2   | 231,615   | 261,886   | 30,271    |
|    | Forest and lumber not provided for elsewhere..... |     |     |             |            |            |           |     |           |           |           |
|    | Total, agriculture and animal husbandry.....      | 17  | 11  | 86,991      | 68,559     | 18,432     | 370       | 6   | 357,686   | 397,087   | 39,401    |
|    | Extraction of minerals:                           |     |     |             |            |            |           |     |           |           |           |
| 5  | Coal mines.....                                   | 41  | 25  | 2,943,565   | 2,755,596  | 187,969    | 3,688     | 16  | 1,270,855 | 1,449,534 | 178,679   |
| 6  | Copper mines.....                                 | 1   | 1   | 3,272       | 1,408      | 1,864      | 43        |     |           |           |           |
| 7  | Gold and silver and precious metals.....          | 2   | 2   | 10,541      | 1,495      | 9,046      | 181       |     |           |           |           |
| 8  | Iron mines.....                                   |     |     |             |            |            |           |     |           |           |           |
| 9  | Lead and zinc mines.....                          | 18  | 7   | 1,336,637   | 786,917    | 549,720    | 10,761    | 11  | 284,872   | 360,417   | 75,545    |
| 10 | Quarries.....                                     | 1   | 0   |             |            |            |           |     |           |           |           |
| 11 | Oil, gas, and salt wells.....                     | 870 | 541 | 107,571,953 | 37,803,817 | 69,768,136 | 1,382,632 | 329 | 2,182,575 | 4,270,636 | 2,088,061 |
| 12 | All other.....                                    | 39  | 22  | 1,533,237   | 1,083,244  | 449,993    | 8,741     | 17  | 117,402   | 183,061   | 66,199    |
|    | Total, extraction of minerals.....                | 972 | 568 | 113,389,208 | 42,432,177 | 70,957,031 | 1,405,956 | 374 | 3,856,364 | 6,267,848 | 2,111,884 |

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Food and kindred products:  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 13                 | Butter, cheese, and milk.....   | 8                                       | 3                       | \$56,619      | \$55,433          | \$4,186     | 884                                 | 5                       | \$35,245      | \$37,612          | \$2,367  |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 15                 | Oleomargarine.....  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 16                 | Slaughtering and meat packing, and meat products.....                 | 2                                       | 2                       | 1,594,586     | 1,472,283         | 122,303     | 2,446                               |                         |               |                   |          |
| 17                 | Bread and bakery products.....  | 5                                       | 5                       | 483,152       | 448,220           | 34,932      | 560                                 |                         |               |                   |          |
| 18                 | Coffee and spices.....  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 19                 | Flour mills and grist mills.....                                      | 45                                      | 37                      | 3,725,329     | 2,458,745         | 766,584     | 14,769                              | 8                       | 182,645       | 219,157           | 36,512   |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 21                 | Beet sugar.....   |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 22                 | Confectionery and ice cream.....                                      | 7                                       | 6                       | 106,577       | 87,653            | 18,924      | 372                                 | 1                       | 3,314         | 4,478             | 1,164    |
| 23                 | Food preparations, all other.....                                     |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, food and kindred products.....                                 | 67                                      | 53                      | 5,969,263     | 5,022,334         | 946,929     | 18,231                              | 14                      | 221,204       | 261,247           | 40,043   |
|                    | Textiles and their products—  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 24                 | Carpets and rugs.....   |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 25                 | Cordage and twine.....  | 1                                       | 1                       | 85,590        | 32,050            | 53,540      | 1,071                               |                         |               |                   |          |
| 26                 | Cottongoods.....  | 4                                       | 3                       | 144,569       | 90,565            | 54,004      | 871                                 | 1                       | 7,691         | 13,840            | 6,149    |
| 27                 | Hats and caps.....  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 28                 | Hosiery and knit goods.....   | 2                                       | 2                       | 404,907       | 234,841           | 170,066     | 3,402                               |                         |               |                   |          |
| 29                 | Silk and silk goods.....  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 30                 | Woolen and worsted goods.....   |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 31                 | Men's clothing.....   | 4                                       | 4                       | 187,338       | 128,705           | 58,633      | 1,170                               |                         |               |                   |          |
| 32                 | Women's clothing.....   | 2                                       |                         |               |                   |             |                                     |                         |               |                   |          |
| 33                 | Men's and women's other furnishings.....                              | 1                                       | 1                       | 17,848        | 16,268            | 1,580       | 32                                  | 2                       | 70,580        | 73,285            | 2,685    |
| 34                 | All other.....  |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, textiles and their products.....                               | 14                                      | 11                      | 840,252       | 502,429           | 337,823     | 6,546                               | 3                       | 78,281        | 87,125            | 8,844    |

|    |   |     |    |            |            |            |         |    |         |                 |
|----|---|-----|----|------------|------------|------------|---------|----|---------|-----------------|
| 35 | Iron and steel products—  | 1   | 1  | 16,148     | 6,790      | 9,358      | 140     |    |         |                 |
| 36 | Blast furnaces, stockworks, and rolling mills,<br>Foundry and machine shops.....  | 49  | 36 | 2,536,597  | 1,740,643  | 795,954    | 15,919  | 13 | 100,546 | 459,822 359,276 |
|    | Total, iron and steel products.....   | 50  | 37 | 2,552,745  | 1,747,433  | 805,312    | 16,059  | 13 | 100,546 | 459,822 359,276 |
| 37 | Lumber and its manufactures—  | 25  | 24 | 1,095,171  | 771,654    | 323,517    | 6,467   | 1  | 8,569   | 9,181 612       |
| 38 | Sawmills and planing mills.....   | 4   | 3  | 195,174    | 158,820    | 36,354     | 628     | 1  | 1,044   | 1,217 173       |
| 39 | Furniture and fixtures.....   | 6   | 4  | 148,132    | 97,531     | 50,601     | 1,003   | 2  | 33,801  | 37,732 3,431    |
|    | All other woodworking establishments.....   |     |    |            |            |            |         |    |         |                 |
|    | Total, lumber and its manufactures.....   | 35  | 31 | 1,438,477  | 1,028,005  | 410,472    | 8,098   | 1  | 43,411  | 48,130 4,716    |
| 40 | Leather and finished products—  |     |    |            |            |            |         |    |         |                 |
| 41 | Leather, tanned, curried, and finished  | 2   | 2  | 59,760     | 17,800     | 8,870      | 178     |    |         |                 |
| 42 | Boots and shoes.....  |     |    |            |            |            |         |    |         |                 |
|    | Total, leather and finished products.....   | 2   | 2  | 59,760     | 17,800     | 8,870      | 178     |    |         |                 |
| 43 | Paper and printing—   |     |    |            |            |            |         |    |         |                 |
| 44 | Paper and wood pulp.....  |     |    |            |            |            |         |    |         |                 |
| 45 | Manufactures of paper.....  |     |    |            |            |            |         |    |         |                 |
| 46 | Printing and publishing.....  | 76  | 52 | 1,968,239  | 1,837,380  | 130,859    | 2,617   | 21 | 506,244 | 552,515 46,271  |
|    | Industries relating to printing and publishing<br>(engraving, stereotyping, and electrotyping,<br>type founding, etc.)..... |     |    |            |            |            |         |    |         |                 |
|    | Total, paper and printing.....  | 2   | 1  | 28,456     | 26,247     | 2,209      | 41      | 1  | 11,667  | 12,072 405      |
| 47 | Liquors and beverages—  | 78  | 53 | 1,906,695  | 1,863,627  | 133,068    | 2,661   | 25 | 517,911 | 564,387 46,476  |
| 48 | Distilled.....  | 1   | 1  | 197,584    | 168,369    | 29,215     | 584     |    |         |                 |
| 49 | Malted.....   | 7   | 6  | 56,443     | 46,552     | 9,891      | 198     | 1  | 3,816   | 5,857 41        |
|    | All other.....  |     |    |            |            |            |         |    |         |                 |
|    | Total, liquors and beverages.....   | 8   | 7  | 254,027    | 214,921    | 39,106     | 782     | 1  | 5,816   | 5,857 41        |
| 50 | Chemicals and allied products—  |     |    |            |            |            |         |    |         |                 |
| 51 | Fertilizers.....  | 3   | 1  | 61,150     | 37,031     | 24,119     | 482     | 2  | 908     | 3,131 2,223     |
| 52 | Gas, illuminating and heating.....  | 14  | 8  | 2,839,304  | 2,180,755  | 658,549    | 12,475  | 1  | 20,004  | 20,290 9,196    |
| 53 | Oils, and oil products.....   | 28  | 21 | 7,132,171  | 4,423,042  | 2,709,129  | 48,511  | 7  | 46,958  | 42,396 25,638   |
| 54 | Paints and varnishes.....   |     |    |            |            |            |         |    |         |                 |
| 55 | Patent medicines.....   | 1   | 3  | 15,373     | 12,368     | 3,005      | 60      | 1  | 1,558   | 1,571 13        |
| 56 | Petroleum, refined.....   | 54  | 40 | 20,245,815 | 9,061,702  | 11,184,113 | 192,403 | 14 | 187,975 | 307,199 119,224 |
| 57 | Soap.....   | 2   | 2  |            |            |            |         | 2  | 59,364  | 99,276 39,912   |
| 58 | All other.....  | 9   | 5  | 250,918    | 207,456    | 43,462     | 869     | 4  | 30,054  | 35,464 5,410    |
|    | Total, chemicals and allied products.....   | 115 | 78 | 30,541,731 | 15,922,354 | 14,619,377 | 254,800 | 37 | 548,328 | 737,902 249,574 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued).

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—(Continued).

| Classification No.  | INDUSTRIES.   | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |         |
|---|---|---|----------------------------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|---------|
|   |   |   | Gross income.                    | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Defect. |
| <b>Manufacturing and mechanical industries—(Continued).</b> |   |   |                                  |                   |             |             |                                     |               |                   |         |
| <b>Stone, clay, and glass products—</b>                     |   |   |                                  |                   |             |             |                                     |               |                   |         |
| 59  | Cement.....   | 3                                       | \$807,889                        | \$174,429         | \$633,460   | \$6,669     | \$860                               | \$139,171     | \$138,311         |         |
| 60  | Marble and stone work.....                                      | 4                                       | 32,211                           | 28,954            | 3,257       | 65          |                                     |               |                   |         |
| <b>Clay—</b>  |   |   |                                  |                   |             |             |                                     |               |                   |         |
| 61  | Brick and tile.....   | 18                                      | 362,636                          | 289,190           | 73,446      | 1,469       |                                     | 360,288       | 29,120            |         |
| 62  | Pottery, terra cotta, fire clay, etc.....                       |   |                                  |                   |             |             |                                     |               |                   |         |
| 63  | All other.....  |   |                                  |                   |             |             |                                     |               |                   |         |
| 64  | Glass and glass products.....                                   | 8                                       | 2,100,721                        | 1,825,549         | 275,175     | 5,497       | 152,730                             | 216,978       | 64,248            |         |
|   | Total, stone, clay, and glass products.....                     | 33                                      | 3,303,460                        | 2,618,122         | 685,338     | 13,700      | 484,458                             | 716,437       | 231,979           |         |
| <b>Metals and metal products other than iron and steel—</b> |   |   |                                  |                   |             |             |                                     |               |                   |         |
| 65  | Smelters.....   | 11                                      | 7,905,474                        | 6,786,721         | 1,118,753   | 22,375      | 5,839                               | 6,272         | 433               |         |
| 66  | Manufactures.....   | 7                                       | 59,959                           | 36,065            | 23,894      | 477         | 21,658                              | 26,545        | 4,887             |         |
| 67  | Automobiles, motorcycles, and bicycles.....                     | 4                                       | 59,275                           | 46,651            | 12,624      | 253         | 10,981                              | 13,565        | 2,584             |         |
| 68  | Carriages and wagons.....                                       | 1                                       |                                  |                   |             |             | 5,364                               | 6,151         | 787               |         |
| 69  | Cars (steam railroad, street cars, etc.).....                   | 2                                       | 12,646                           | 11,211            | 1,435       | 29          | 662,624                             | 662,838       | 211               |         |
| 70  | All other.....  |   |                                  |                   |             |             |                                     |               |                   |         |
|   | Total, metals and metal products other than iron and steel..... | 25                                      | 8,037,354                        | 6,880,678         | 1,156,676   | 23,134      | 706,466                             | 715,371       | 8,905             |         |
| <b>Miscellaneous industries—</b>                            |   |   |                                  |                   |             |             |                                     |               |                   |         |
| <b>Tobacco.</b>   |   |   |                                  |                   |             |             |                                     |               |                   |         |
| 71  | Agricultural implements.....                                    | 1                                       |                                  |                   |             |             |                                     |               |                   |         |
| 72  | Electrical machinery.....                                       | 3                                       | 112,145                          | 87,423            | 24,722      | 494         | 21,927                              | 21,927        |                   |         |
| 73  | Musical instruments, pianos, organs, etc.....                   | 1                                       |                                  |                   |             |             |                                     |               |                   |         |
| 74  | Rubber goods.....   | 1                                       | 3,208                            | 3,111             | 97          | 2           |                                     |               |                   |         |
| 75  | Fur goods.....  |   |                                  |                   |             |             |                                     |               |                   |         |
| 76  | Shipbuilding.....   |   |                                  |                   |             |             |                                     |               |                   |         |
| 77  | Building construction.....                                      | 11                                      | 181,250                          | 170,164           | 11,086      | 198         | 33,450                              | 52,591        | 19,141            |         |

|     |   |       |             |            |            |           |       |            |            |
|-----|---|-------|-------------|------------|------------|-----------|-------|------------|------------|
| 79  | Construction, contracting (pavements, roads, tunnels, river and harbor dredging, etc.).....                     | 46    | 427,630     | 382,642    | 44,988     | 900       | 14    | 462,137    | 465,402    |
| 80  | Engineering.....  | 2     | 46,164      | 32,905     | 13,259     | 265       | 1     | 950        | 2,359      |
| 81  | All other.....  | 58    | 2,147,770   | 1,784,427  | 363,343    | 7,220     | 18    | 266,280    | 245,547    |
|     | Total, miscellaneous industries.....  | 125   | 2,918,167   | 2,460,672  | 457,495    | 9,079     | 39    | 781,744    | 807,826    |
|     | Grand total, manufacturing and mechanical industries.....   | 552   | 57,908,931  | 38,308,465 | 19,600,466 | 353,268   | 160   | 3,491,168  | 4,524,304  |
|     | Public utilities:   |       |             |            |            |           |       |            |            |
| 82  | Electric and gas lighting and power companies.....  | 81    | 5,721,526   | 4,573,681  | 1,147,845  | 22,626    | 18    | 516,062    | 585,782    |
| 83  | Railroads, steam.....   | 4     | 151,229     | 112,058    | 39,171     | 588       | 3     | 191,983    | 207,706    |
| 84  | Railways, electric, city and suburban.....  | 20    | 1,818,720   | 1,528,151  | 290,569    | 1,996     | 10    | 922,660    | 976,810    |
| 85  | Steamship transportation companies.....   | 1     | .....       | .....      | .....      | .....     | 1     | 1,200      | 1,430      |
| 86  | Waterworks.....   | 7     | 67,975      | 61,349     | 6,626      | 129       | 2     | 9,300      | 10,873     |
| 87  | Express companies.....  | 110   | 3,922,027   | 3,124,228  | 797,799    | 15,955    | 38    | 89,984     | 101,419    |
| 88  | Telephone, telegraph, and radio companies.....  | 42    | 744,959     | 598,722    | 146,237    | 2,908     | 13    | 77,278     | 94,763     |
| 89  | All other.....  | 265   | 12,426,436  | 9,998,189  | 2,428,247  | 47,292    | 85    | 1,808,467  | 1,978,383  |
|     | Total, public utilities.....  | 665   | 21,944,927  | 15,728,634 | 6,216,293  | 109,813   | 203   | 3,606,811  | 4,078,867  |
|     | Banks and insurance companies:  |       |             |            |            |           |       |            |            |
|     | Banks—  |       |             |            |            |           |       |            |            |
| 90  | National banks.....   | 344   | 10,557,672  | 7,138,512  | 3,419,160  | 68,272    | 19    | 249,629    | 388,869    |
| 91  | Savings banks and State banks.....  | 592   | 5,604,417   | 3,822,313  | 1,781,904  | 35,366    | 38    | 233,378    | 285,893    |
| 92  | Trust companies.....  | 47    | 164,027     | 81,280     | 22,747     | 455       | 9     | 98,217     | 282,076    |
|     | Total, banks.....   | 913   | 16,266,116  | 11,042,365 | 5,223,811  | 104,293   | 66    | 581,224    | 956,871    |
|     | Insurance companies—  |       |             |            |            |           |       |            |            |
| 93  | Life.....   | 2     | 343,639     | 281,970    | 61,669     | 1,233     | 1     | 105,422    | 129,910    |
| 94  | Fire and marine (stock).....  | 1     | 107,231     | 77,332     | 29,902     | 598       | ..... | .....      | .....      |
| 95  | Fire and marine (mutual).....   | ..... | .....       | .....      | .....      | .....     | ..... | .....      | .....      |
| 96  | Casualty.....   | 72    | 310,466     | 256,542    | 83,924     | 1,678     | 11    | 25,687     | 29,012     |
| 97  | Fidelity and surety.....  | ..... | .....       | .....      | .....      | .....     | ..... | .....      | .....      |
| 98  | All other.....  | ..... | .....       | .....      | .....      | .....     | ..... | .....      | .....      |
|     | Total, insurance companies.....   | 75    | 791,339     | 615,844    | 175,495    | 3,569     | 12    | 131,109    | 158,922    |
|     | Grand total, banks and insurance companies.....   | 988   | 17,057,455  | 11,658,149 | 5,399,306  | 107,862   | 78    | 712,333    | 1,115,793  |
|     | Merchandising companies:  |       |             |            |            |           |       |            |            |
| 99  | Department stores.....  | 8     | 581,855     | 477,821    | 104,034    | 2,018     | ..... | .....      | .....      |
| 100 | Wholesale jobbers.....  | 58    | 5,667,900   | 3,642,256  | 2,025,653  | 39,534    | 7     | 59,313     | 62,959     |
| 101 | Real-estate.....  | 59    | 625,927     | 489,366    | 137,161    | 2,883     | 22    | 64,321     | 110,682    |
| 102 | Amusement companies.....  | 22    | .....       | .....      | .....      | .....     | ..... | .....      | .....      |
| 103 | Hotels and restaurants.....   | 9     | 1,095,509   | 970,297    | 125,212    | 2,563     | 2     | 94,197     | 975,300    |
|     | Total, merchandising companies.....   | 156   | 7,971,800   | 5,579,740  | 2,392,060  | 46,638    | 53    | 1,066,129  | 1,177,749  |
|     | Grand total, manufacturing, mechanical, public utilities, banks and insurance, and merchandising companies..... | 2,115 | 107,944,857 | 70,337,104 | 37,614,277 | 1,413,113 | 415   | 15,177,441 | 17,767,867 |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

OKLAHOMA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |             |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-------------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.    |
| 104                | All other corporations of every description not elsewhere provided for..... | 1,680                                   | 1,237                   | \$31,958,897  | \$20,415,482      | \$11,543,325                        | \$235,104   | 393                     | \$4,777,839   | \$6,662,582       | \$1,884,743 |
| 105                | Corporations—inactive.....  | 2,570                                   |                         |               |                   |                                     |             | 2,370                   | 1,052         | 74,268            | 73,216      |
|                    | Total, miscellaneous companies.....   | 4,250                                   | 1,237                   | 31,958,897    | 20,415,482        | 11,543,325                          | 235,104     | 2,963                   | 4,778,891     | 6,736,850         | 1,957,959   |
|                    | Grand total for the State of Oklahoma.....                                  | 7,150                                   | 3,431                   | 240,799,628   | 128,460,761       | 112,338,867                         | 2,196,340   | 3,719                   | 16,071,038    | 22,198,014        | 6,126,976   |
| <b>OREGON.</b>     |   |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 1                  | Agriculture and animal husbandry:   |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 2                  | Farming.....  | 69                                      | 27                      | \$421,060     | \$274,927         | \$146,133                           | \$2,450     | 42                      | \$115,315     | \$201,295         | \$85,980    |
| 3                  | Florists and fruit growers.....   | 93                                      | 21                      | 376,494       | 335,080           | 41,354                              | 82,820      | 72                      | 255,316       | 430,121           | 183,805     |
| 4                  | Stock raising.....  | 39                                      | 21                      | 774,783       | 585,912           | 188,873                             | 3,540       | 18                      | 136,346       | 395,539           | 169,193     |
|                    | Forest, and lumber not provided for elsewhere.....                          | 84                                      | 28                      | 3,844,891     | 2,764,292         | 1,080,599                           | 21,598      | 56                      | 3,306,037     | 4,137,038         | 837,001     |
|                    | Total, agriculture and animal husbandry.....                                | 295                                     | 97                      | 5,414,170     | 3,960,211         | 1,453,959                           | 28,408      | 188                     | 3,807,014     | 5,082,993         | 1,275,979   |
|                    | Extraction of minerals:   |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 5                  | Coal mines.....   | 1                                       | 1                       | 973           | 944               | 29                                  |             | 1                       | 5,705         | 6,684             | 919         |
| 6                  | Copper mines.....   | 3                                       | 1                       |               |                   |                                     |             | 2                       | 9,643         | 11,186            | 1,543       |
| 7                  | Gold and silver and precious metals.....                                    | 11                                      | 2                       | 333,193       | 273,491           | 79,702                              | 1,594       | 9                       | 102,885       | 154,717           | 51,832      |
| 8                  | Iron mines.....   |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 9                  | Lead and zinc mines.....  | 1                                       |                         |               |                   |                                     |             | 1                       |               |                   |             |
| 10                 | Quarries.....   | 8                                       | 5                       | 247,255       | 235,745           | 11,510                              | 230         | 3                       | 23,432        | 41,213            | 1,781       |
| 11                 | Oil, gas, and salt wells.....   | 37                                      | 6                       | 43,940        | 35,924            | 8,016                               | 160         | 2                       | 2,531         | 9,368             | 6,837       |
| 12                 | All other.....  | 3                                       | 6                       |               |                   |                                     |             | 31                      | 162,285       | 208,260           | 45,975      |
|                    | Total, extraction of minerals.....  | 63                                      | 14                      | 645,361       | 546,104           | 99,257                              | 1,985       | 49                      | 306,541       | 432,682           | 126,141     |



|   |   |     |            |           |           |        |    |           |           |         |
|---|---|-----|------------|-----------|-----------|--------|----|-----------|-----------|---------|
| Manufacturing and mechanical industries:  |   |     |            |           |           |        |    |           |           |         |
| Food and kindred products—                |   |     |            |           |           |        |    |           |           |         |
| 13  | Butter, cheese, and milk  | 84  | 755,879    | 691,512   | 61,367    | 1,281  | 29 | 309,283   | 328,303   | 22,020  |
| 14  | Canning and preserving (fish and oysters, fruits and vegetables)..... | 56  | 6,514,730  | 5,326,697 | 1,188,033 | 23,590 | 18 | 235,343   | 288,768   | 33,425  |
| 15  | Oleomargarine.....  | 4   | 65,002     | 53,001    | 12,001    | 252    | 2  | 46,369    | 55,375    | 9,006   |
| 16  | Slaughtering and meat packing, and meat products.....                 | 3   | 213,850    | 193,163   | 20,685    | 414    | 5  | 287,655   | 296,847   | 9,192   |
| 17  | Bread and bakery products.....  | 1   | 94,578     | 88,173    | 6,405     | 117    |    |           |           |         |
| 18  | Coffee and spices.....  | 29  | 1,880,426  | 1,492,958 | 387,468   | 6,728  | 11 | 187,831   | 238,521   | 50,693  |
| 19  | Flour mills and grist mills.....                                      | 1   | 38,349     | 28,012    | 10,337    | 121    |    |           |           |         |
| 20  | Sugar refining (not including beet sugar) and molasses.....           | 4   | 89,872     | 78,370    | 11,502    | 171    | 1  | 82,779    | 83,269    | 490     |
| 21  | Beet sugar.....   | 5   | 101,608    | 88,097    | 13,511    | 270    |    |           |           |         |
| 22  | Confectionery and ice cream.....                                      | 192 | 9,751,894  | 8,039,985 | 1,711,909 | 32,944 | 66 | 1,115,660 | 1,271,286 | 125,626 |
| 23  | Food preparations, all other.....                                     |     |            |           |           |        |    |           |           |         |
| Total, food and kindred products.....     |   |     |            |           |           |        |    |           |           |         |
| Textiles and their products—              |   |     |            |           |           |        |    |           |           |         |
| 24  | Carpets and rugs.....   | 1   | 483,035    | 245,670   | 237,365   | 4,747  |    |           |           |         |
| 25  | Cordage and twine.....  | 1   | 4,608      | 4,516     | 92        | 42     |    |           |           |         |
| 26  | Cotton goods.....   | 2   | 11,788     | 9,728     | 2,060     | 42     |    |           |           |         |
| 27  | Hats and caps.....  | 1   | 40,304     | 31,806    | 8,498     | 169    |    |           |           |         |
| 28  | Hosiery and knit goods.....   | 5   | 697,912    | 561,660   | 136,252   | 2,724  |    |           |           |         |
| 29  | Silk and silk goods.....  | 3   | 28,506     | 26,302    | 2,204     | 30     |    |           |           |         |
| 30  | Woolen and worsted goods.....   | 2   | 8,697      | 7,101     | 1,596     | 32     |    |           |           |         |
| 31  | Men's clothing.....   | 4   | 243,338    | 144,931   | 98,407    | 1,968  | 1  | 3,365     | 4,400     | 1,044   |
| 32  | Women's clothing.....   | 19  | 1,518,188  | 1,031,774 | 486,414   | 9,714  | 2  | 3,365     | 5,317     | 1,952   |
| 33  | Men's and women's other furnishings.....                              | 7   | 660,324    | 406,806   | 253,518   | 5,066  | 3  | 74,825    | 82,313    | 7,488   |
| 34  | All other.....  | 72  | 1,955,415  | 1,714,641 | 280,774   | 4,809  | 35 | 471,619   | 600,456   | 188,837 |
| Total, textiles and their products.....   |   |     |            |           |           |        |    |           |           |         |
| Iron and steel products—                  |   |     |            |           |           |        |    |           |           |         |
| 35  | Cast furnaces, steelworks, and rolling mills.....                     | 79  | 2,657,739  | 2,121,147 | 534,292   | 9,875  | 38 | 546,441   | 742,769   | 196,325 |
| 36  | Foundry and machine shops.....  | 123 | 8,526,749  | 7,307,570 | 1,219,179 | 24,291 | 58 | 3,698,114 | 4,354,380 | 656,255 |
|   | Lumber and its manufactures—  | 9   | 555,996    | 349,412   | 186,584   | 3,732  | 1  | 330,456   | 380,956   | 50,500  |
| 37  | Sawmills and planing mills.....                                       | 28  | 2,264,057  | 2,028,946 | 235,111   | 1,714  | 10 | 327,791   | 363,536   | 37,515  |
| 38  | Furniture and fixtures.....   | 160 | 11,327,402 | 9,685,928 | 1,641,474 | 32,737 | 72 | 4,356,361 | 5,100,081 | 744,320 |
| 39  | All other woodworking establishments.....                             | 5   | 227,660    | 129,515   | 98,115    | 1,963  | 1  | 1,317     | 1,694     | 377     |
|   | Leather and finished products—  | 2   | 71,013     | 65,496    | 5,517     | 111    |    |           |           |         |
| 40  | Leather, tanned, curried, and finished.....                           | 7   | 127,533    | 108,069   | 19,464    | 389    | 4  | 50,584    | 54,036    | 3,452   |
| 41  | Books and shoes.....  | 14  | 426,296    | 303,080   | 123,126   | 2,463  | 5  | 51,901    | 55,730    | 3,829   |
| 42  | All other.....  |     |            |           |           |        |    |           |           |         |
| Total, leather and finished products..... |   |     |            |           |           |        |    |           |           |         |





TABLE 10a. CORPORATION INCOME TAX DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## OREGON—Continued.

| Classification No. | INDUSTRIES.                                     | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Banks and insurance companies:                  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Banks:  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 90                 | National banks.....                             | 80                                      | 71                      | 83,386,396    | 82,419,089        | \$967,307                           | \$19,228    | 9                       | \$737,458     | 887,766           | \$149,808 |
| 91                 | Savings banks and State banks.....              | 170                                     | 152                     | 2,849,524     | 2,022,694         | 826,830                             | 16,537      | 18                      | 799,756       | 888,325           | 88,569    |
| 92                 | Trust companies.....                            | 8                                       | 3                       | 191,212       | 151,315           | 39,897                              | 794         | 5                       | 12,319        | 118,397           | 76,078    |
|                    | Total banks.....                                | 258                                     | 226                     | 6,427,132     | 4,593,298         | 1,833,834                           | 36,559      | 32                      | 1,550,033     | 1,894,488         | 344,455   |
|                    | Insurance companies—                            |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 93                 | Life.....                                       | 3                                       | 1                       | 353,408       | 328,273           | 25,135                              | 497         | 2                       | 468,094       | 471,516           | 3,422     |
| 94                 | Fire and marine (stock).....                    | 1                                       | 1                       | 120,797       | 119,691           | 1,106                               | 21          |                         |               |                   |           |
| 95                 | Fire and marine (mutual).....                   | 4                                       | 4                       | 31,061        | 31,061            | 31,061                              | 622         |                         |               |                   |           |
| 96                 | Casualty.....                                   | 56                                      | 25                      | 188,040       | 148,114           | 39,926                              | 797         | 31                      | 158,245       | 202,810           | 44,565    |
| 97                 | Fidelity and surety.....                        |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 98                 | All other.....                                  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Total insurance companies.....                  | 64                                      | 31                      | 693,639       | 595,991           | 97,648                              | 1,940       | 33                      | 626,339       | 674,326           | 47,987    |
|                    | Grand total, banks and insurance companies..... | 322                                     | 257                     | 7,120,771     | 5,189,289         | 1,930,882                           | 38,499      | 65                      | 2,206,372     | 2,568,814         | 362,442   |
|                    | Merchandising companies:                        |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 99                 | Department stores.....                          | 11                                      | 71                      | 3,671,450     | 3,292,318         | 379,132                             | 6,089       | 3                       | 25,778        | 48,288            | 22,510    |
| 100                | Wholesale jobbers.....                          | 100                                     | 71                      | 3,840,650     | 1,900,297         | 1,940,353                           | 31,339      | 29                      | 407,409       | 500,155           | 182,746   |
| 101                | Real estate.....                                | 135                                     | 55                      | 3,493,279     | 3,446,652         | 46,627                              | 2,926       | 80                      | 452,220       | 1,034,842         | 582,622   |
| 102                | Amusement companies.....                        | 11                                      | 25                      | 264,390       | 251,226           | 13,164                              | 265         | 19                      | 385,855       | 623,962           | 238,127   |
| 103                | Hotels and restaurants.....                     | 45                                      | 16                      | 1,422,695     | 1,365,148         | 57,547                              | 1,006       | 29                      | 972,571       | 1,030,849         | 58,278    |
|                    | Total merchandising companies.....              | 335                                     | 175                     | 11,691,894    | 9,455,641         | 2,236,253                           | 41,706      | 160                     | 2,443,813     | 3,328,046         | 884,233   |

|     |   |       |       |            |            |            |         |       |            |            |            |
|-----|---|-------|-------|------------|------------|------------|---------|-------|------------|------------|------------|
| 101 | All other corporations of every description not elsewhere provided for..... | 1,777 | 901   | 21,352,660 | 15,115,742 | 5,936,918  | 108,654 | 876   | 6,729,178  | 10,516,783 | 3,787,005  |
| 105 | Corporations—Inactive.....  | 1,022 |       |            |            |            |         | 1,022 | 316        | 31,978     | 31,362     |
|     | Total, miscellaneous companies.....   | 2,799 | 901   | 21,352,660 | 15,115,742 | 5,936,918  | 108,654 | 1,898 | 6,729,491  | 10,551,461 | 3,821,967  |
|     | Grand total for the State of Oregon.....                                    | 5,022 | 2,108 | 88,006,622 | 69,874,112 | 18,732,510 | 357,644 | 2,911 | 17,184,563 | 90,662,329 | 13,477,766 |

PENNSYLVANIA.

|    |   |       |     |             |             |            |           |     |            |            |            |
|----|---|-------|-----|-------------|-------------|------------|-----------|-----|------------|------------|------------|
| 1  | Agriculture and animal husbandry:                                     | 40    | 15  | \$356,187   | \$322,246   | \$33,941   | \$679     | 25  | \$432,116  | \$619,751  | \$187,635  |
| 2  | Farming.....  | 74    | 38  | 1,146,251   | 1,258,684   | 187,767    | 6,827     | 36  | 618,676    | 745,760    | 127,084    |
| 3  | Florists and fruit growers.....                                       | 11    | 7   | 216,379     | 95,934      | 120,445    | 2,400     | 7   | 117,551    | 129,127    | 11,376     |
| 4  | Stock raising.....  | 37    | 16  | 1,119,427   | 800,463     | 318,958    | 6,380     | 21  | 310,611    | 543,302    | 232,891    |
|    | Forest and lumber not provided for elsewhere.....                     |       |     |             |             |            |           |     |            |            |            |
|    | Total, agriculture and animal husbandry.....                          | 165   | 76  | 3,438,244   | 2,477,333   | 600,911    | 16,295    | 89  | 1,478,954  | 2,038,140  | 559,186    |
|    | Extraction of minerals:   |       |     |             |             |            |           |     |            |            |            |
| 5  | Coal mines.....   | 644   | 441 | 329,260,709 | 280,632,949 | 45,627,760 | 907,909   | 203 | 25,694,323 | 37,756,434 | 12,062,377 |
| 6  | Copper mines.....   | 7     | 3   | 129,460     | 296,366     | 140,004    | 2,802     | 4   | 38,243     | 58,930     | 20,191     |
| 7  | Gold and silver and precious metals.....                              | 27    | 7   | 2,208,623   | 1,303,146   | 903,477    | 18,108    | 20  | 444,290    | 668,797    | 924,507    |
| 8  | Iron mines.....   | 18    | 6   | 1,879,481   | 1,505,059   | 374,422    | 7,489     | 12  | 4,108,911  | 1,281,371  | 175,690    |
| 9  | Lead and zinc mines.....  | 8     | 3   | 707,591     | 326,215     | 441,376    | 8,827     | 5   | 379,421    | 696,416    | 316,095    |
| 10 | Quarries.....   | 92    | 41  | 6,539,618   | 5,483,915   | 1,055,703  | 21,114    | 51  | 1,628,545  | 1,873,965  | 235,450    |
| 11 | Oil, gas, and salt wells.....   | 321   | 234 | 99,559,943  | 52,926,058  | 46,599,885 | 631,970   | 90  | 1,788,742  | 3,701,813  | 1,913,071  |
| 12 | All other.....  | 129   | 51  | 9,556,370   | 6,186,721   | 3,370,219  | 61,086    | 78  | 2,029,848  | 2,623,542  | 363,694    |
|    | Total, extraction of minerals.....                                    | 1,249 | 786 | 447,193,335 | 348,680,429 | 98,514,966 | 1,959,314 | 463 | 36,122,323 | 51,064,268 | 15,541,915 |
|    | Manufacturing and mechanical industries:                              |       |     |             |             |            |           |     |            |            |            |
| 13 | Food and kindred products:  |       |     |             |             |            |           |     |            |            |            |
| 14 | Butter, cheese, and milk.....   | 98    | 68  | 4,596,361   | 3,959,708   | 636,853    | 12,625    | 30  | 693,979    | 732,163    | 38,184     |
|    | Canning and preserving (fish and oysters, fruits and vegetables)..... | 21    | 16  | 1,280,061   | 1,003,138   | 282,623    | 5,652     | 5   | 92,802     | 108,084    | 15,282     |
| 15 | Oleomargarine.....  | 39    | 32  | 6,546,478   | 5,332,258   | 1,214,220  | 23,193    | 7   | 6,000      | 6,833      | 6,833      |
| 16 | Slaughtering and meat packing, and meat products.....                 | 82    | 63  | 12,103,297  | 10,327,331  | 1,775,966  | 35,519    | 19  | 347,671    | 779,807    | 232,136    |
| 17 | Bread and bakery products.....  | 9     | 8   | 327,115     | 62,443      | 264,672    | 1,249     | 1   | 1,179,694  | 1,857,540  | 357,846    |
| 18 | Coffee and spices.....  | 64    | 53  | 3,803,247   | 2,872,096   | 931,151    | 18,312    | 11  | 30,192     | 30,192     | 30,192     |
| 19 | Flour mills and grist mills.....                                      |       |     |             |             |            |           |     | 189,338    | 250,222    | 60,884     |
| 20 | Sugar refining (not including beet sugar) and molasses.....           | 9     | 5   | 14,603,371  | 9,094,848   | 5,508,723  | 108,554   | 4   | 42,379     | 97,419     | 25,010     |
| 21 | Beet sugar.....   | 35    | 23  | 3,172,642   | 2,802,213   | 370,429    | 6,585     | 12  | 1,263,600  | 1,353,611  | 90,011     |
| 22 | Confectionery and ice cream.....                                      | 55    | 38  | 13,888,905  | 9,430,808   | 4,407,197  | 79,483    | 17  | 843,321    | 916,295    | 102,974    |
| 23 | Food preparations, all other.....                                     |       |     |             |             |            |           |     |            |            |            |
|    | Total, food and kindred products.....                                 | 413   | 300 | 60,276,977  | 45,087,372  | 15,189,905 | 291,172   | 107 | 5,158,976  | 6,082,466  | 923,190    |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## PENNSYLVANIA—Continued.

| Classification No.  | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|---|--|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|   |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| <b>Manufacturing and mechanical industries—Continued.</b> |  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| <b>Textiles and their products—</b>                       |  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 24  | Carpets and rugs.....                              | 38                                      | 34                      | \$9,364,173   | \$7,354,485       | \$2,209,688 | \$12,274                            | 4                       | \$308,903     | \$335,973         | \$27,070  |
| 25  | Cordage and twine.....                             | 11                                      | 11                      | 4,241,078     | 3,165,371         | 1,075,707   | 21,400                              |                         |               |                   |           |
| 26  | Cotton goods.....                                  | 75                                      | 62                      | 12,437,728    | 9,646,234         | 2,791,494   | 59,490                              | 13                      | 894,330       | 1,022,523         | 128,193   |
| 27  | Hats and caps.....                                 | 14                                      | 10                      | 4,310,370     | 2,702,668         | 1,607,702   | 29,840                              | 4                       | 162,729       | 178,794           | 16,065    |
| 28  | Hosiery and knit goods.....                        | 171                                     | 134                     | 25,156,339    | 21,095,587        | 4,060,752   | 78,668                              | 37                      | 1,634,234     | 1,979,151         | 344,917   |
| 29  | Silk and silk goods.....                           | 131                                     | 109                     | 32,192,387    | 20,687,221        | 11,505,166  | 227,214                             | 22                      | 1,002,998     | 1,140,738         | 137,740   |
| 30  | Woolen and worsted goods.....                      | 75                                      | 63                      | 16,207,441    | 12,356,517        | 3,850,924   | 75,883                              | 12                      | 701,800       | 844,838           | 83,038    |
| 31  | Men's clothing.....                                | 30                                      | 25                      | 6,364,556     | 5,185,179         | 1,179,377   | 23,289                              | 5                       | 28,859        | 76,515            | 47,656    |
| 32  | Women's clothing.....                              | 42                                      | 29                      | 4,195,923     | 3,614,661         | 581,262     | 10,970                              | 13                      | 706,161       | 740,216           | 34,055    |
| 33  | Men's and women's other furnishings.....           | 64                                      | 47                      | 7,718,159     | 6,498,330         | 1,219,829   | 24,118                              | 17                      | 477,345       | 553,526           | 76,181    |
| 34  | All other.....                                     | 123                                     | 98                      | 31,037,027    | 22,506,065        | 8,530,962   | 168,250                             | 25                      | 778,198       | 857,791           | 79,593    |
|   | Total, textiles and their products.....            | 774                                     | 622                     | 153,425,181   | 114,812,318       | 38,612,863  | 757,386                             | 152                     | 6,755,537     | 7,730,065         | 974,508   |
| <b>Iron and steel products—</b>                           |  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 35  | Blast furnaces, steelworks, and rolling mills..... | 142                                     | 118                     | 277,377,803   | 112,117,306       | 165,260,497 | 3,257,809                           | 24                      | 1,422,301     | 1,748,682         | 326,381   |
| 36  | Foundry and machine shops.....                     | 1,038                                   | 821                     | 627,875,956   | 424,737,927       | 203,138,029 | 4,635,804                           | 237                     | 25,426,775    | 28,116,638        | 2,689,863 |
|   | Total, iron and steel products.....                | 1,200                                   | 939                     | 905,253,759   | 536,855,233       | 368,398,526 | 7,293,613                           | 261                     | 26,849,076    | 29,865,320        | 3,016,244 |
| <b>Lumber and its manufactures—</b>                       |  |   |                         |               |                   |             |                                     |                         |               |                   |           |
| 37  | Sawmills and planing mills.....                    | 169                                     | 124                     | 15,277,371    | 12,682,877        | 2,594,494   | 51,480                              | 45                      | 3,294,533     | 3,924,181         | 629,648   |
| 38  | Furniture and fixtures.....                        | 97                                      | 79                      | 3,379,270     | 1,444,364         | 1,935,320   | 28,554                              | 18                      | 1,135,320     | 1,423,800         | 228,480   |
| 39  | All other woodworking establishments.....          | 133                                     | 99                      | 12,897,273    | 7,891,614         | 3,065,959   | 56,929                              | 34                      | 1,181,271     | 1,508,659         | 327,388   |
|   | Total, lumber and its manufactures.....            | 399                                     | 302                     | 37,553,914    | 30,509,397        | 7,044,517   | 136,903                             | 97                      | 5,671,124     | 6,856,640         | 1,185,516 |



TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

PENNSYLVANIA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |            |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|------------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.   |
| 65                 | Manufacturing and mechanical industries—(continued.)  |   |               |                   |             |                                     |                         |               |                   |            |
|                    | Metals and metal products other than iron and steel—  |   |               |                   |             |                                     |                         |               |                   |            |
| 66                 | Smelters.....   | 30                                      | 84,799,318    | 85,292,923        | \$1,506,385 | \$29,551                            | 13                      | \$1,398,508   | \$1,484,450       | \$176,942  |
| 67                 | Manufactures.....   | 212                                     | 80,634,699    | 47,807,323        | 32,827,776  | 654,803                             | 56                      | 1,091,042     | 1,408,366         | 377,324    |
| 68                 | Automobiles, motorcycles, and bicycles.....   | 66                                      | 10,614,672    | 8,635,328         | 1,979,344   | 38,161                              | 24                      | 2,658,614     | 3,227,244         | 568,630    |
| 69                 | Carriages and wagons.....   | 35                                      | 2,811,142     | 2,316,896         | 494,246     | 9,157                               | 21                      | 283,390       | 328,726           | 45,335     |
| 70                 | Cars (steam railroad, street cars, etc.).....   | 21                                      | 83,114,897    | 75,969,646        | 7,145,251   | 142,225                             | 4                       | 96,525        | 114,403           | 17,878     |
|                    | All other.....  | 4                                       | 197,629       | 148,014           | 49,606      | 992                                 | 1                       | 111           | 111               | .....      |
|                    | Total, metals and metal products other than iron and steel.....                             | 339                                     | 182,171,748   | 138,170,130       | 44,001,618  | 875,189                             | 109                     | 5,438,190     | 6,624,390         | 1,186,200  |
|                    | Miscellaneous industries—   |   |               |                   |             |                                     |                         |               |                   |            |
| 71                 | Tobacco.....  | 62                                      | 12,214,329    | 10,031,585        | 2,209,744   | 12,577                              | 20                      | 1,189,671     | 1,483,421         | 293,750    |
| 72                 | Agricultural implements.....  | 9                                       | 238,209       | 233,629           | 22,576      | .....                               | 2                       | 60,401        | 60,407            | 263        |
| 73                 | Electrical machinery.....   | 91                                      | 23,819,755    | 15,721,918        | 8,125,287   | 161,009                             | 31                      | 822,386       | 1,007,370         | 185,184    |
| 74                 | Musical instruments, pianos, organs, etc.....   | 26                                      | 1,798,131     | 1,289,732         | 517,699     | 10,281                              | 8                       | 169,142       | 169,885           | 290,743    |
| 75                 | Rubber goods.....   | 34                                      | 6,685,520     | 4,944,698         | 1,740,822   | 34,319                              | 7                       | 452,266       | 801,370           | 349,104    |
| 76                 | Fur goods.....  | 1                                       | 66,331        | 42,612            | 23,719      | 474                                 | .....                   | .....         | .....             | .....      |
| 77                 | Shipbuilding.....   | 6                                       | 1,487,005     | 331,757           | 1,155,248   | 23,401                              | 1                       | 2,179         | 91,103            | 91,924     |
| 78                 | Building construction.....  | 106                                     | 7,918,417     | 6,173,625         | 1,744,792   | 31,910                              | 46                      | 2,889,229     | 2,968,091         | 368,862    |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 168                                     | 22,406,998    | 20,335,744        | 2,071,254   | 41,314                              | 63                      | 4,998,193     | 6,135,922         | 1,137,729  |
| 80                 | Engineering.....  | 78                                      | 8,502,614     | 6,443,525         | 2,059,119   | 41,011                              | 21                      | 2,577,589     | 3,005,089         | 427,500    |
| 81                 | All other.....  | 479                                     | 36,817,626    | 28,932,011        | 7,914,985   | 154,736                             | 128                     | 1,036,603     | 5,056,494         | 1,019,891  |
|                    | Total, miscellaneous industries.....  | 1,060                                   | 122,084,661   | 94,479,466        | 27,585,195  | 541,417                             | 327                     | 16,897,612    | 21,062,612        | 4,165,000  |
|                    | Grand total, manufacturing and mechanical industries.....                                   | 6,419                                   | 1,928,219,117 | 1,282,794,798     | 645,424,349 | 12,738,727                          | 1,645                   | 95,506,630    | 111,936,880       | 16,430,250 |



|                                |   |        |        |               |               |               |            |             |             |            |
|--------------------------------|---|--------|--------|---------------|---------------|---------------|------------|-------------|-------------|------------|
| Public utilities:              |   |        |        |               |               |               |            |             |             |            |
| 82                             | Electric and gas lighting and power companies.....                          | 408    | 311    | 78,943,746    | 59,483,115    | 19,456,601    | 388,214    | 2,180,607   | 2,713,372   | 262,765    |
| 83                             | Railroads, steam.....   | 261    | 178    | 679,141,081   | 541,492,194   | 137,648,887   | 2,571,488  | 11,838,817  | 13,533,531  | 1,629,714  |
| 84                             | Railroads, electric, city and suburban.....                                 | 255    | 188    | 83,160,585    | 68,928,336    | 14,502,249    | 285,269    | 6,781,965   | 6,781,842   | 1,629,877  |
| 85                             | Steamship transportation companies.....                                     | 30     | 23     | 6,251,401     | 4,900,249     | 1,351,152     | 27,020     | 379,167     | 444,540     | 66,273     |
| 86                             | Waterworks.....   | 479    | 361    | 13,181,075    | 8,161,508     | 5,019,567     | 99,889     | 221,098     | 987,268     | 166,258    |
| 87                             | Express companies.....  | 3      | 2      | 39,633        | 39,223        | 410           | 8          | 51,351      | 57,500      | 3,399      |
| 88                             | Telephone, telegraph, and radio companies.....                              | 279    | 225    | 30,975,397    | 23,240,112    | 7,435,285     | 148,341    | 2,189,027   | 2,276,135   | 87,108     |
| 89                             | All other.....  | 349    | 255    | 33,533,590    | 18,689,553    | 14,834,037    | 295,698    | 2,020,103   | 2,296,597   | 276,491    |
|                                | Total, public utilities.....  | 2,067  | 1,541  | 925,196,511   | 721,954,320   | 200,242,191   | 3,995,937  | 24,915,045  | 29,101,033  | 4,185,988  |
| Banks and insurance companies: |   |        |        |               |               |               |            |             |             |            |
| Banks—                         |   |        |        |               |               |               |            |             |             |            |
| 90                             | National banks.....   | 834    | 797    | 60,606,985    | 43,054,546    | 17,552,439    | 345,453    | 1,879,676   | 2,156,581   | 576,906    |
| 91                             | Savings banks and State banks.....  | 236    | 219    | 15,253,807    | 10,867,145    | 4,386,662     | 85,729     | 439,927     | 1,224,196   | 284,280    |
| 92                             | Trust companies.....  | 263    | 256    | 45,569,879    | 27,090,611    | 18,479,268    | 352,345    | 131,301     | 265,469     | 114,165    |
|                                | Total, banks.....   | 1,333  | 1,272  | 121,430,371   | 81,012,302    | 40,418,069    | 783,527    | 2,397,907   | 3,946,246   | 975,339    |
| Insurance companies—           |   |        |        |               |               |               |            |             |             |            |
| 93                             | Life.....   | 18     | 14     | 58,349,959    | 55,244,393    | 3,105,566     | 62,114     | 2,172,192   | 2,295,249   | 123,057    |
| 94                             | Fire and marine (stock).....  | 30     | 29     | 43,115,315    | 37,759,991    | 5,355,324     | 107,506    | 384,035     | 384,283     | 198        |
| 95                             | Fire and marine (mutual).....   | 90     | 89     | 933,406       | 933,406       | 0             | 18,075     | 65          | 3,267       | 3,202      |
| 96                             | Casualty.....   | 27     | 25     | 2,317,318     | 2,023,231     | 294,087       | 5,881      | 3,812,814   | 4,661,481   | 818,667    |
| 97                             | Fidelity and surety.....  | 2      | 2      | 18,840        | 12,672        | 35,968        | 719        | .....       | .....       | .....      |
| 98                             | All other.....  | 2      | 2      | 1,055,476     | 767,317       | 288,159       | 3,652      | .....       | .....       | .....      |
|                                | Total, insurance companies.....   | 169    | 161    | 105,820,114   | 95,787,541    | 10,032,570    | 198,560    | 6,399,166   | 7,344,290   | 945,124    |
|                                | Grand total, banks and insurance companies.....                             | 1,502  | 1,433  | 227,250,485   | 176,799,846   | 50,450,639    | 982,087    | 9,370,673   | 11,240,536  | 1,920,463  |
| Merchandising companies:       |   |        |        |               |               |               |            |             |             |            |
| 99                             | Department stores.....  | 76     | 69     | 42,256,005    | 34,565,570    | 7,750,435     | 137,375    | 4,370,014   | 5,470,907   | 1,100,893  |
| 100                            | Wholesale jobbers.....  | 561    | 475    | 67,384,326    | 36,815,662    | 30,598,724    | 606,083    | 13,221,839  | 19,874,490  | 6,652,631  |
| 101                            | Real estate.....  | 436    | 267    | 4,131,876     | 2,765,537     | 1,366,339     | 27,071     | 1,293,539   | 1,858,131   | 504,595    |
| 102                            | Amusement companies.....  | 208    | 186    | 10,731,022    | 9,718,397     | 1,015,625     | 20,434     | 4,765,924   | 5,292,519   | 526,595    |
| 103                            | Hotels and restaurants.....   | 102    | 66     | 7,540,265     | 6,226,815     | 1,319,451     | 26,478     | 3,903,767   | 4,275,947   | 372,182    |
|                                | Total, merchandising companies.....   | 1,473  | 1,075  | 132,052,495   | 99,031,921    | 42,020,574    | 816,841    | 27,325,101  | 36,771,997  | 9,216,896  |
| 104                            | All other corporations of every description not elsewhere provided for..... | 4,716  | 3,234  | 251,256,011   | 166,122,575   | 85,133,436    | 1,767,344  | 28,949,001  | 36,472,629  | 7,332,625  |
| 105                            | Corporations—Inactive.....  | 2,839  | .....  | .....         | .....         | .....         | .....      | 333         | 397,025     | 306,692    |
|                                | Total, miscellaneous companies.....   | 7,585  | 3,234  | 251,256,011   | 166,122,575   | 85,133,436    | 1,767,344  | 28,949,337  | 36,779,654  | 7,839,317  |
|                                | Grand total for the State of Pennsylvania.....                              | 20,460 | 12,869 | 3,914,308,288 | 2,791,861,222 | 1,122,447,066 | 22,276,545 | 223,858,463 | 279,582,508 | 55,721,055 |



|    |   |     |     |            |            |            |         |    |           |           |         |
|----|---|-----|-----|------------|------------|------------|---------|----|-----------|-----------|---------|
| 21 | Beet sugar.....   | 5   | 2   | 50,046     | 47,431     | 2,615      | 40      | 3  | 208,641   | 217,311   | 8,670   |
| 22 | Confectionery and ice cream.....  | 3   | 1   | 170,976    | 72,322     | 98,654     | 1,973   | 2  | 65,210    | 99,103    | 33,863  |
| 23 | Food preparations, all other.....   | 35  | 26  | 1,935,269  | 1,638,252  | 357,017    | 7,065   | 9  | 333,581   | 400,972   | 65,391  |
|    | Total, food and kindred products.....   |     |     |            |            |            |         |    |           |           |         |
|    | Textiles and their products—  |     |     |            |            |            |         |    |           |           |         |
|    | Carpets and rugs.....   | 3   | 3   | 554,081    | 446,496    | 107,585    | 2,152   |    |           |           |         |
| 24 | Cordage and twine.....  | 55  | 45  | 26,799,347 | 19,483,105 | 7,316,242  | 132,175 | 10 | 1,259,352 | 1,331,600 | 75,218  |
| 25 | Hats and caps.....  | 2   |     |            |            |            |         | 2  | 67,956    | 72,481    | 4,528   |
| 26 | Hosiery and knit goods.....   | 12  | 8   | 1,021,770  | 778,788    | 245,982    | 1,740   | 4  | 114,892   | 211,652   | 96,760  |
| 27 | Silk and silk goods.....  | 8   |     | 4,969,144  | 3,841,383  | 1,127,761  | 21,230  |    |           |           |         |
| 28 | Woolen and worsted goods.....   | 53  | 50  | 24,781,713 | 16,380,574 | 8,402,139  | 167,813 | 3  | 404,150   | 466,286   | 61,836  |
| 29 | Men's clothing.....   | 2   | 2   | 59,436     | 42,788     | 16,648     | 333     |    |           |           |         |
| 30 | Women's clothing.....   | 7   | 1   | 77,758     | 71,104     | 6,654      | 73      |    | 11,939    | 13,653    | 1,111   |
| 31 | Men's and women's other furnishings.....  | 7   | 4   | 429,213    | 277,334    | 151,877    | 3,167   | 3  | 293,493   | 319,101   | 19,608  |
| 32 | All other.....  | 41  | 34  | 9,838,992  | 6,501,311  | 3,337,681  | 65,208  | 7  | 130,445   | 166,631   | 35,589  |
| 33 |   |     |     |            |            |            |         |    |           |           |         |
| 34 |   |     |     |            |            |            |         |    |           |           |         |
|    | Total, textiles and their products.....   | 185 | 155 | 68,331,434 | 47,831,915 | 20,499,519 | 306,800 | 30 | 2,288,127 | 2,582,670 | 294,543 |
|    | Iron and steel products—  |     |     |            |            |            |         |    |           |           |         |
| 35 | Blast furnaces, steel works, and rolling mills.....   | 11  | 11  | 2,213,636  | 718,733    | 1,494,283  | 29,363  |    |           |           |         |
| 36 | Foundry and machine shops.....  | 98  | 82  | 36,773,171 | 23,674,017 | 13,699,151 | 273,294 | 16 | 193,158   | 237,567   | 44,319  |
|    | Total, iron and steel products.....   | 109 | 93  | 38,986,207 | 23,792,770 | 15,193,437 | 302,547 | 16 | 193,158   | 237,567   | 44,319  |
|    | Lumber and its manufactures—  |     |     |            |            |            |         |    |           |           |         |
| 37 | Sawmills and planing mills.....   | 9   | 8   | 711,514    | 589,133    | 152,381    | 2,858   | 1  | 18,217    | 23,565    | 5,318   |
| 38 | Furniture and fixtures.....   | 2   | 2   | 59,251     | 54,834     | 8,417      | 169     |    |           |           |         |
| 39 | All other wood working establishments.....  | 9   | 7   | 945,443    | 834,121    | 106,322    | 2,082   | 2  | 97,864    | 119,462   | 18,598  |
|    | Total, lumber and its manufactures.....   | 20  | 17  | 1,746,208  | 1,478,088  | 267,120    | 5,109   | 3  | 116,081   | 140,027   | 23,946  |
|    | Leather and finished products—  |     |     |            |            |            |         |    |           |           |         |
| 40 | Leather, tanned, curried, and finished.....   | 7   | 6   | 246,579    | 186,141    | 60,398     | 1,113   | 1  | 16,188    | 17,436    | 1,248   |
| 41 | Boots and shoes.....  | 4   | 2   | 108,678    | 80,227     | 28,451     | 569     | 2  | 7,573     | 11,106    | 3,533   |
| 42 | All other.....  | 5   | 5   | 111,973    | 100,549    | 11,424     | 228     |    |           |           |         |
|    | Total, leather and finished products.....   | 16  | 13  | 467,190    | 366,917    | 100,273    | 1,910   | 3  | 23,761    | 28,542    | 4,781   |
|    | Paper and printing—   |     |     |            |            |            |         |    |           |           |         |
| 43 | Paper and wood pulp.....  | 1   | 1   | 315,325    | 199,595    | 115,730    | 2,315   |    |           |           |         |
| 44 | Manufactures of paper.....  | 13  | 10  | 949,333    | 534,191    | 415,142    | 8,303   | 3  | 117,605   | 118,365   | 760     |
| 45 | Printing and publishing.....  | 47  | 33  | 4,092,872  | 3,158,427  | 934,445    | 18,275  | 14 | 158,334   | 184,736   | 26,402  |
| 46 | Industries relating to printing and publishing (en-<br>graving, stereotyping, and electrotyping, type<br>founding, etc.)..... | 3   | 3   | 190,006    | 175,853    | 14,153     | 283     |    |           |           |         |
|    | Total, paper and printing.....  | 64  | 47  | 5,547,536  | 4,068,066  | 1,479,470  | 29,176  | 17 | 275,939   | 303,101   | 27,162  |

TABLE 10a. CORPORATION INCOME TAX DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

RHODE ISLAND—Continued.

| Classification No.                                 | INDUSTRIES.                                 | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|  |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| Manufacturing and mechanical industries—Continued. |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| Liquors and beverages—                             |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 47   | Distilled.....                              | 6                                       | 6                       | \$3,308,099   | 83,013,585        | \$495,114                           | 89,903      | 2                       | 89,693        | 816,588           | 86,865   |
| 48   | Malted.....                                 | 6                                       | 4                       | 36,559        | 33,869            | 2,690                               | 54          | 2                       |               |                   |          |
| 19   | All other.....                              | 12                                      | 10                      | 3,345,258     | 3,047,454         | 497,804                             | 9,957       | 2                       | 9,693         | 16,588            | 6,895    |
|  | Total, liquors and beverages.....           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| Chemicals and allied products—                     |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 50   | Chemicals.....                              | 16                                      | 10                      | 5,850,102     | 2,381,931         | 3,468,171                           | 69,364      | 6                       | 94,579        | 101,662           | 7,083    |
| 51   | Fertilizers.....                            | 1                                       | 1                       | 8,504         | 7,806             | 498                                 | 10          |                         |               |                   |          |
| 52   | Gas, illuminating and heating.....          | 2                                       | 2                       | 181,355       | 127,933           | 59,622                              | 1,149       |                         |               |                   |          |
| 53   | Oils, and oil products.....                 | 1                                       | 1                       | 8,172         | 7,763             |                                     | 8           |                         |               |                   |          |
| 54   | Paints and varnishes.....                   | 8                                       | 7                       | 291,022       | 213,750           | 77,272                              | 1,545       | 1                       | 22,520        | 23,617            | 1,097    |
| 55   | Patent medicines.....                       | 6                                       | 3                       | 120,012       | 85,846            | 34,166                              | 684         | 3                       | 21,081        | 30,069            | 8,388    |
| 56   | Petroleum, refined.....                     | 1                                       | 1                       | 51,682        | 46,533            | 5,149                               | 103         |                         |               |                   |          |
| 57   | Soap.....                                   | 5                                       | 4                       | 316,166       | 177,602           | 138,594                             | 2,770       | 1                       | 216,501       | 241,619           | 25,118   |
| 58   | All other.....                              | 14                                      | 7                       | 3,856,408     | 2,521,264         | 1,335,144                           | 26,663      | 7                       | 31,187        | 45,448            | 14,261   |
|  | Total, chemicals and allied products.....   | 54                                      | 36                      | 10,083,423    | 5,566,488         | 5,116,935                           | 102,296     | 18                      | 383,468       | 442,415           | 55,947   |
| Stone, clay, and glass products—                   |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| Stone—   |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 59   | Cement.....                                 | 3                                       | 2                       | 30,802        | 30,658            | 144                                 | 3           | 1                       | 35,467        | 41,590            | 6,123    |
| 60   | Marble and stone work.....                  | 4                                       | 2                       | 502,787       | 222,935           | 279,852                             | 5,597       | 2                       | 6,491         | 10,290            | 3,799    |
| Clay—  |   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 61   | Brick and tile.....                         | 2                                       | 1                       | 72,423        | 68,304            | 4,029                               | 81          | 1                       | 27,212        | 33,083            | 5,871    |
| 62   | Pottery, terra cotta, fire clay, etc.....   | 1                                       |                         |               |                   |                                     |             |                         |               |                   |          |
| 63   | All other.....                              | 1                                       |                         |               |                   |                                     |             |                         |               |                   |          |
| 64   | Glass and glass products.....               | 3                                       | 2                       | 113,668       | 94,842            | 18,826                              | 376         | 1                       | 72,528        | 73,160            | 632      |
|  | Total, stone, clay, and glass products..... | 13                                      | 7                       | 719,680       | 416,829           | 302,851                             | 6,067       | 6                       | 156,414       | 175,972           | 19,558   |

|    |   |     |             |             |            |           |           |           |         |
|----|---|-----|-------------|-------------|------------|-----------|-----------|-----------|---------|
| 65 | Metals and metal products other than iron and steel.....                                      | 1   | 61,892      | 17,378      | 44,484     | 890       | 1,590,664 | 1,681,629 | 180,965 |
| 66 | Smelters.....   | 1   | 9,319,777   | 7,662,097   | 1,657,676  | 26,866    | 76,829    | 96,168    | 19,334  |
| 67 | Manufactures.....   | 77  | 405,327     | 340,755     | 64,572     | 117       |           |           |         |
| 68 | Automobiles, motorcycles, and bicycles.....   | 6   | 81,893      | 82,363      | 7,330      |           |           |           |         |
| 69 | Carriages and wagons.....   | 3   |             |             |            |           |           |           |         |
| 70 | Cars (steam railroad, street cars, etc.).....   | 1   |             |             |            |           |           |           | 825     |
|    | All other.....  |     |             |             |            |           |           |           |         |
|    | Total, metals and metal products other than iron and steel.....                               | 131 | 9,876,855   | 8,102,793   | 1,774,062  | 29,194    | 1,577,493 | 1,778,617 | 201,124 |
|    | Miscellaneous industries: *   |     |             |             |            |           |           |           |         |
| 71 | Tobacco.....  | 3   | 48,706      | 48,675      | 31         | 1         | 16,923    | 33,734    | 16,811  |
| 72 | Agricultural implements.....  | 1   | 79,336      | 66,437      | 12,899     | 258       |           |           |         |
| 73 | Electrical machinery.....   | 5   | 2,433,020   | 1,407,186   | 1,025,834  | 20,516    | 1,800     | 10,383    | 8,553   |
| 74 | Musical instruments, pianos, organs, etc.....   | 3   |             |             |            |           | 27,663    | 31,007    | 3,344   |
| 75 | Rubber goods.....   | 10  | 6,521,884   | 3,462,872   | 3,059,012  | 55,175    |           |           |         |
| 76 | Fur goods.....  | 1   |             |             |            |           | 6,500     | 7,416     | 916     |
| 77 | Shipbuilding.....   | 2   | 198,247     | 182,294     | 15,953     | 319       | 8,022     | 8,970     | 948     |
| 78 | Building construction.....  | 21  | 1,324,914   | 1,197,722   | 127,192    | 2,544     | 113,802   | 113,830   | 28      |
| 79 | (Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.).....) | 17  | 394,921     | 325,658     | 69,263     | 1,038     | 501,109   | 545,569   | 44,460  |
| 80 | Engineering.....  | 5   | 74,445      | 48,598      | 25,847     | 517       | 5,407     | 29,121    | 23,514  |
| 81 | All other.....  | 69  | 9,526,963   | 5,992,450   | 3,534,013  | 70,875    | 741,062   | 868,938   | 127,876 |
|    | Total, miscellaneous industries.....  | 136 | 20,647,436  | 12,777,392  | 7,870,044  | 151,243   | 1,422,488 | 1,648,968 | 226,480 |
|    | Grand total, manufacturing and mechanical industries.....                                     | 775 | 192,719,196 | 100,090,964 | 33,638,592 | 1,041,404 | 6,785,203 | 7,755,379 | 970,176 |
|    | Public utilities:   |     |             |             |            |           |           |           |         |
| 82 | Electric and gas lighting and power companies.....  | 15  | 7,851,960   | 5,893,173   | 1,958,787  | 39,237    | 34,309    | 37,782    | 3,473   |
| 83 | Roadways, steam.....  | 2   | 480,727     | 418,021     | 370,806    | 7,316     |           |           |         |
| 84 | Roadways, electric, city and suburban.....  | 8   | 6,457,411   | 5,683,041   | 471,400    | 9,438     | 16,987    | 17,835    | 848     |
| 85 | Steamship transportation companies.....   | 6   | 644,164     | 239,866     | 494,298    | 8,086     | 137,749   | 136,966   | 19,247  |
| 86 | Waterworks.....   | 24  | 571,867     | 267,095     | 271,062    | 1,501     | 87,379    | 102,781   | 15,402  |
| 87 | Express companies.....  | 4   | 34,847      | 9,384       | 263        | 5         |           |           |         |
| 88 | Telephone, telegraph, and radio companies.....  | 1   | 2,330,543   | 1,902,169   | 128,376    | 8,367     |           |           |         |
| 89 | All other.....  | 24  | 781,049     | 685,446     | 95,603     | 1,091     | 308,070   | 326,663   | 18,593  |
|    | Total, public utilities.....  | 84  | 19,138,920  | 15,129,295  | 4,009,625  | 78,944    | 584,494   | 642,637   | 57,563  |
|    | Banks and insurance companies:  |     |             |             |            |           |           |           |         |
|    | Banks.....  |     |             |             |            |           |           |           |         |
| 90 | National banks.....   | 24  | 2,552,619   | 1,711,186   | 841,433    | 16,804    | 26,224    | 27,615    | 1,391   |
| 91 | Savings banks and State banks.....  | 4   | 212,011     | 163,042     | 48,969     | 979       | 10,133    | 22,177    | 12,044  |
| 92 | Trust companies.....  | 15  | 7,187,124   | 5,598,919   | 1,588,205  | 30,571    | 5,068     | 23,451    | 17,783  |
|    | Total, banks.....   | 43  | 9,951,754   | 7,473,147   | 2,478,607  | 48,354    | 42,025    | 73,243    | 31,218  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

RHODE ISLAND—Continued.

| Classification No.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |           |
|---|---|---------------|-------------------|-------------|-------------------------------------|---------------|-------------------|-----------|
|   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Gross income. | Total deductions. | Deficit.  |
| <b>INDUSTRIES.</b>  |   |               |                   |             |                                     |               |                   |           |
| Banks and insurance companies—Continued.                                    |   |               |                   |             |                                     |               |                   |           |
| 93  | 1                                       |               |                   |             |                                     | \$127,134     | \$128,776         | \$1,642   |
| 94  | 8                                       | \$7,879,426   | \$7,014,750       | \$864,676   | \$17,294                            |               |                   |           |
| 95  | 20                                      | 806,364       |                   | 806,364     | 16,127                              |               |                   |           |
| 96  | 3                                       | 116,419       | 71,266            | 45,153      | 904                                 |               |                   |           |
| 97  |   |               |                   |             |                                     |               |                   |           |
| 98  | 1                                       |               |                   |             |                                     | 556           | 2,733             | 2,177     |
|   | 33                                      | 8,802,209     | 7,086,016         | 1,716,193   | 31,325                              | 127,690       | 131,509           | 3,819     |
|   | 76                                      | 18,733,983    | 14,559,163        | 4,194,800   | 82,678                              | 169,715       | 204,752           | 35,037    |
| Grand total, banks and insurance companies.....                             |   |               |                   |             |                                     |               |                   |           |
| Merchandising companies:  |   |               |                   |             |                                     |               |                   |           |
| 99  | 10                                      | 4,236,020     | 3,271,903         | 964,117     | 17,065                              | 25,418        | 155,940           | 130,522   |
| 100   | 70                                      | 6,263,530     | 4,761,710         | 1,441,820   | 28,069                              | 159,652       | 196,635           | 36,983    |
| 101   | 143                                     | 2,258,962     | 1,559,836         | 899,066     | 17,316                              | 216,565       | 279,833           | 63,265    |
| 102   | 37                                      | 1,138,030     | 963,776           | 174,254     | 3,425                               | 261,112       | 324,969           | 63,857    |
| 103   | 21                                      | 922,443       | 879,730           | 42,713      | 853                                 | 148,624       | 156,745           | 8,121     |
|   | 282                                     | 14,758,925    | 11,239,955        | 3,518,970   | 67,328                              | 511,371       | 1,114,152         | 302,751   |
| Total, merchandising companies.....   |   |               |                   |             |                                     |               |                   |           |
| 104   | 546                                     | 22,713,508    | 16,467,314        | 6,246,194   | 120,088                             | 2,457,267     | 2,843,098         | 435,831   |
| 105   | 345                                     |               |                   |             |                                     | 181           | 2,417             | 2,236     |
| All other corporations of every description not elsewhere provided for..... |   |               |                   |             |                                     |               |                   |           |
| Corporations—inactive.....  |   |               |                   |             |                                     |               |                   |           |
|   | 891                                     | 22,713,508    | 16,467,314        | 6,246,194   | 120,088                             | 2,457,448     | 2,895,515         | 438,067   |
| Total, miscellaneous companies.....   |   |               |                   |             |                                     |               |                   |           |
|   | 2,133                                   | 238,936,962   | 167,062,686       | 71,874,276  | 1,395,766                           | 11,059,752    | 12,833,990        | 1,834,238 |
| Grand total for the State of Rhode Island.....                              |   |               |                   |             |                                     |               |                   |           |







Industries relating to printing and publishing (en-  
graving, stereotyping, and electrotyping, type  
founding, etc.).....

|    |   |    |           |           |         |        |    |         |         |        |
|----|---|----|-----------|-----------|---------|--------|----|---------|---------|--------|
| 46 | 54  | 30 | 1,281,334 | 1,161,984 | 119,350 | 2,388  | 24 | 259,904 | 326,787 | 66,883 |
|    | Liquors and beverages—  |    |           |           |         |        |    |         |         |        |
| 47 | Distilled.....  |    |           |           |         |        |    |         |         |        |
| 48 | Malted.....   |    |           |           |         |        |    |         |         |        |
| 49 | 33  | 26 | 419,437   | 346,388   | 73,049  | 1,462  | 7  | 37,408  | 42,535  | 5,067  |
|    | All other.....  |    |           |           |         |        |    |         |         |        |
|    | 33  | 26 | 419,437   | 346,388   | 73,049  | 1,462  | 7  | 37,408  | 42,535  | 5,067  |
|    | Total, liquors and beverages.....                               |    |           |           |         |        |    |         |         |        |
|    | Chemicals and allied products—                                  |    |           |           |         |        |    |         |         |        |
| 50 | 2   |    |           |           |         |        |    |         |         |        |
| 51 | 26  | 23 | 1,465,093 | 1,007,028 | 458,065 | 7,784  | 2  | 235     | 2,913   | 2,678  |
| 52 | Gas, illuminating and heating.....                              |    |           |           |         |        |    |         |         |        |
| 53 | Oils and oil products.....                                      |    |           |           |         |        |    |         |         |        |
| 54 | 69  | 50 | 2,168,937 | 1,771,209 | 397,728 | 6,210  | 1  | 255     | 33,014  | 9,496  |
| 55 | Paints and varnishes.....                                       |    |           |           |         |        |    |         |         |        |
| 56 | 2   | 2  | 104,631   | 83,435    | 21,196  | 424    | 19 | 630,027 | 708,017 | 78,980 |
| 57 | Patent medicines.....   |    |           |           |         |        |    |         |         |        |
| 58 | 4   | 2  | 321       | 208       | 313     | 6      | 2  | 1,753   | 2,638   | 885    |
|    | Petroleum, refined.....   |    |           |           |         |        |    |         |         |        |
|    | Soap.....   |    |           |           |         |        |    |         |         |        |
|    | 9   | 3  | 68,213    | 63,749    | 4,464   | 63     | 6  | 9,579   | 13,477  | 3,598  |
|    | All other.....  |    |           |           |         |        |    |         |         |        |
|    | 113   | 80 | 3,807,395 | 2,925,629 | 881,766 | 11,487 | 33 | 665,307 | 762,908 | 97,541 |
|    | Total, chemicals and allied products.....                       |    |           |           |         |        |    |         |         |        |
|    | Stone, clay, and glass products—                                |    |           |           |         |        |    |         |         |        |
|    | Stone—  |    |           |           |         |        |    |         |         |        |
| 59 | Cement.....   |    |           |           |         |        |    |         |         |        |
| 60 | 4   | 3  | 1,445,371 | 826,562   | 318,809 | 6,377  | 1  | 1,547   | 2,827   | 1,280  |
|    | Marble and stone work.....                                      |    |           |           |         |        |    |         |         |        |
|    | 3   | 2  | 21,652    | 20,456    | 1,196   | 24     | 1  | 3,000   | 5,306   | 2,306  |
|    | Clay—   |    |           |           |         |        |    |         |         |        |
| 61 | Brick and tile.....   |    |           |           |         |        |    |         |         |        |
| 62 | 10  | 5  | 435,560   | 118,915   | 16,645  | 333    | 5  | 35,452  | 36,543  | 1,091  |
| 63 | Pottery, terra cotta, fire clay, etc.....                       |    |           |           |         |        |    |         |         |        |
| 64 | 2   | 2  | 122,971   | 112,078   | 10,893  | 200    | 2  | 12,494  | 16,100  | 3,906  |
|    | All other.....  |    |           |           |         |        |    |         |         |        |
|    | 2   | 2  | 122,971   | 112,078   | 10,893  | 200    | 2  | 12,494  | 16,100  | 3,906  |
|    | Glass and glass products.....                                   |    |           |           |         |        |    |         |         |        |
|    | 23  | 12 | 1,425,554 | 1,078,011 | 347,543 | 6,934  | 11 | 52,531  | 94,203  | 41,672 |
|    | Total, stone, clay, and glass products.....                     |    |           |           |         |        |    |         |         |        |
|    | Metals and metal products other than iron and steel—            |    |           |           |         |        |    |         |         |        |
| 65 | Smelters.....   |    |           |           |         |        |    |         |         |        |
| 66 | 1   | 1  | 241,390   | 114,995   | 126,395 | 2,528  | 1  | 3,479   | 3,650   | 171    |
| 67 | Manufactures.....   |    |           |           |         |        |    |         |         |        |
| 68 | 2   | 1  | 31,990    | 23,490    | 8,500   | 169    | 1  | 3,479   | 3,650   | 171    |
| 69 | Automobiles, motorcycles, and bicycles.....                     |    |           |           |         |        |    |         |         |        |
| 70 | 1   | 1  | 72,735    | 63,481    | 9,254   | 139    | 1  | 17,536  | 19,680  | 2,144  |
|    | Carriages and wagons.....                                       |    |           |           |         |        |    |         |         |        |
|    | Cars (steam railroad, street cars, etc.).....                   |    |           |           |         |        |    |         |         |        |
|    | All other.....  |    |           |           |         |        |    |         |         |        |
|    | Total, metals and metal products other than iron and steel..... |    |           |           |         |        |    |         |         |        |
|    | 5   | 3  | 346,085   | 201,966   | 144,119 | 2,836  | 2  | 21,015  | 23,330  | 2,315  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH CAROLINA—Continued.

| Classification No.                                 | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |               |                   |             |             |                         | CORPORATIONS SHOWING NO NET INCOME. |                   |           |  |
|--|--|---|---------------|-------------------|-------------|-------------|-------------------------|-------------------------------------|-------------------|-----------|--|
|  |  | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations. | Gross income.                       | Total deductions. | Deficit.  |  |
| Manufacturing and mechanical industries—Continued. |  |   |               |                   |             |             |                         |                                     |                   |           |  |
| Miscellaneous industries—                          |  |   |               |                   |             |             |                         |                                     |                   |           |  |
| 71   | Tobacco.....   | 4                                       | \$54,511      | \$39,449          | \$15,062    | \$302       | 2                       | \$23,137                            | \$23,560          | \$423     |  |
| 72   | Agricultural implements.....   | 1                                       | .....         | .....             | .....       | .....       | 1                       | 6,446                               | 9,341             | 2,895     |  |
| 73   | Electrical machinery.....  | .....                                   | .....         | .....             | .....       | .....       | .....                   | .....                               | .....             | .....     |  |
| 74   | Musical instruments, pianos, organs, etc.....  | .....                                   | .....         | .....             | .....       | .....       | .....                   | .....                               | .....             | .....     |  |
| 75   | Rubber goods.....  | 1                                       | 15,257        | 13,986            | 1,271       | 25          | .....                   | .....                               | .....             | .....     |  |
| 76   | Fur goods.....   | .....                                   | .....         | .....             | .....       | .....       | .....                   | .....                               | .....             | .....     |  |
| 77   | Shipbuilding.....  | .....                                   | .....         | .....             | .....       | .....       | .....                   | .....                               | .....             | .....     |  |
| 78   | Building construction.....   | 5                                       | .....         | .....             | .....       | .....       | 5                       | 40,327                              | 48,345            | 8,018     |  |
| 79   | (Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 12                                      | 1,009,506     | 845,547           | 163,959     | 3,279       | 5                       | 101,408                             | 112,889           | 11,481    |  |
| 80   | Engineering.....   | 3                                       | 129,598       | 107,763           | 21,835      | 436         | 2                       | 8,535                               | 8,986             | 451       |  |
| 81   | All other.....   | 34                                      | 2,275,585     | 1,496,698         | 808,887     | 15,870      | 7                       | 84,172                              | 89,399            | 5,227     |  |
| 62   | Total, miscellaneous industries.....   | 40                                      | 3,484,457     | 2,473,443         | 1,011,014   | 19,912      | 22                      | 264,025                             | 292,523           | 28,498    |  |
| 560  | Grand total, manufacturing and mechanical industries.....                                    | 415                                     | 84,461,703    | 69,234,840        | 15,226,863  | 283,621     | 145                     | 4,300,801                           | 5,782,212         | 1,481,411 |  |
| Public utilities:                                  |  |   |               |                   |             |             |                         |                                     |                   |           |  |
| 82   | Electric and gas lighting and power companies.....   | 32                                      | 1,835,493     | 1,580,876         | 254,617     | 5,092       | 11                      | 142,440                             | 211,431           | 68,991    |  |
| 83   | Railroads, steam.....  | 25                                      | 959,788       | 777,726           | 182,062     | 3,381       | 11                      | 915,752                             | 1,071,881         | 156,129   |  |
| 84   | Railways, electric, city and suburban.....   | 4                                       | 1,401,411     | 1,148,652         | 252,759     | 5,056       | .....                   | .....                               | .....             | .....     |  |
| 85   | Streamship transportation companies.....   | 7                                       | 68,154        | 61,747            | 6,407       | 128         | 1                       | 6,312                               | 6,849             | 537       |  |
| 86   | Waterworks.....  | 8                                       | 114,366       | 96,198            | 18,168      | 369         | 4                       | 14,024                              | 18,719            | 4,695     |  |
| 87   | Express companies.....   | .....                                   | .....         | .....             | .....       | .....       | .....                   | .....                               | .....             | .....     |  |
| 88   | Telephone, telegraph, and radio companies.....   | 68                                      | 192,941       | 101,685           | 31,256      | 625         | 14                      | 8,441                               | 9,604             | 1,163     |  |
| 89   | All other.....   | 108                                     | 724,882       | 536,639           | 174,843     | 3,470       | 25                      | 128,748                             | 142,866           | 14,118    |  |
| 252  | Total, public utilities.....   | 186                                     | 5,297,235     | 4,376,863         | 920,372     | 18,121      | 66                      | 1,215,720                           | 1,461,350         | 245,630   |  |







TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## SOUTH DAKOTA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued.              |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Chemicals and allied products—Continued.                        |   |               |                   |             |                                     |                         |               |                   |          |
| 52                 | Gas illuminating and heating.....                               | 5                                       | \$158,119     | \$124,096         | \$34,023    | \$680                               | \$30,559                | \$32,116      | \$1,557           |          |
| 53                 | Oils and oil products.....                                      |   |               |                   |             |                                     |                         |               |                   |          |
| 54                 | Paints and varnishes.....                                       |   |               |                   |             |                                     |                         |               |                   |          |
| 55                 | Patent medicines.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 56                 | Petroleum, refined.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 57                 | Soap.....   | 3                                       | 5,494         | 5,129             | 365         | 7                                   | 10,092                  | 12,695        | 2,603             |          |
| 58                 | All other.....  |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, chemicals and allied products.....                       | 8                                       | 163,613       | 129,225           | 34,388      | 687                                 | 40,651                  | 44,811        | 4,160             |          |
|                    | Stone, clay, and glass products—                                |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Stone—  |   |               |                   |             |                                     |                         |               |                   |          |
| 59                 | Cement.....   | 2                                       | 119           | 63                | 56          | 1                                   | 100                     | 536           | 436               |          |
| 60                 | Marble and stone work.....                                      | 4                                       | 8,230         | 7,103             | 1,127       | 23                                  | 24,731                  | 29,807        | 2,076             |          |
|                    | Clay—   |   |               |                   |             |                                     |                         |               |                   |          |
| 61                 | Brick and tile.....   | 4                                       | 13,377        | 12,696            | 681         | 14                                  | 27,542                  | 34,355        | 6,813             |          |
| 62                 | Pottery, terra cotta, fire clay, etc.....                       |   |               |                   |             |                                     |                         |               |                   |          |
| 63                 | All other.....  | 1                                       |               |                   |             |                                     | 23,774                  | 31,391        | 7,617m            |          |
| 64                 | Glass and glass products.....                                   |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, stone, clay, and glass products.....                     | 11                                      | 21,726        | 19,862            | 1,864       | 38                                  | 76,147                  | 93,089        | 16,942            |          |
|                    | Metals and metal products other than iron and steel—            |   |               |                   |             |                                     |                         |               |                   |          |
| 65                 | Smelters.....   |   |               |                   |             |                                     |                         |               |                   |          |
| 66                 | Manufactures.....   | 1                                       | 45,857        | 40,188            | 5,669       | 113                                 |                         |               |                   |          |
| 67                 | Automobile, motorcycles, and bicycles.....                      | 1                                       | 1,502         | 873               | 629         | 13                                  |                         |               |                   |          |
| 68                 | Carrriages and wagons.....                                      |   |               |                   |             |                                     |                         |               |                   |          |
| 69                 | Cars (steam railroad, street cars, etc.).....                   |   |               |                   |             |                                     |                         |               |                   |          |
| 70                 | All other.....  |   |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, metals and metal products other than iron and steel..... | 2                                       | 47,359        | 41,061            | 6,298       | 126                                 |                         |               |                   |          |

|    |   |     |     |            |           |           |        |    |         |           |           |
|----|---|-----|-----|------------|-----------|-----------|--------|----|---------|-----------|-----------|
| 71 | Miscellaneous industries—   | 4   | 1   | 14,520     | \$ 11,319 | 3,201     | 64     | 3  | 29,620  | 32,723    | 3,103     |
| 72 | Tobacco.....  | 1   |     |            |           |           |        |    | 1,163   | 1,258     | 95        |
| 73 | Agricultural implements.....  | 1   |     |            |           |           |        |    | 585     |           |           |
| 74 | Electrical machinery.....   |     |     |            |           |           |        |    |         |           |           |
| 75 | Musical instruments, pianos, organs, etc.   |     |     |            |           |           |        |    |         |           |           |
| 76 | Rubber goods.....   |     |     |            |           |           |        |    |         |           |           |
| 77 | Fur goods.....  |     |     |            |           |           |        |    |         |           |           |
| 78 | Shipbuilding.....   |     |     |            |           |           |        |    |         |           |           |
| 79 | Building construction.....  | 2   | 1   | 18,807     | 16,002    | 2,805     | 30     | 1  | 3,568   | 7,982     | 4,414     |
| 80 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 8   | 5   | 100,917    | 91,252    | 9,665     | 194    | 3  | 13,518  | 19,302    | 5,784     |
| 81 | Engineering.....  | 5   | 3   | 103,125    | 95,365    | 7,760     | 155    | 2  | 13,190  | 13,356    | 166       |
|    | All other.....  |     |     |            |           |           |        |    |         |           |           |
|    | Total, miscellaneous industries.....  | 21  | 10  | 237,369    | 213,938   | 23,431    | 443    | 11 | 61,644  | 75,296    | 13,562    |
|    | Grand total, manufacturing and mechanical industries.....                                   | 192 | 125 | 3,914,833  | 3,302,059 | 612,774   | 11,903 | 67 | 593,477 | 692,750   | 99,273    |
|    | Public utilities:   |     |     |            |           |           |        |    |         |           |           |
| 82 | Electric and gas lighting and power companies.....  | 42  | 27  | 1,026,307  | 825,019   | 201,288   | 4,069  | 15 | 120,209 | 125,946   | 3,737     |
| 83 | Railroads, steam.....   | 2   |     |            |           |           |        |    |         |           |           |
| 84 | Railways, electric, city and suburban.....  | 3   | 3   | 100,431    | 94,909    | 5,522     | 108    | 2  | 451,500 | 2,335,341 | 1,883,751 |
| 85 | Steamship transportation companies.....   | 1   | 1   | 35,315     | 31,077    | 4,238     | 85     |    |         |           |           |
| 86 | Waterworks.....   | 6   | 3   | 27,809     | 21,123    | 6,686     | 133    | 3  | 9,007   | 9,325     | 518       |
| 87 | Express companies.....  | 179 | 135 | 1,151,419  | 919,843   | 231,576   | 4,598  | 44 | 96,175  | 104,731   | 8,556     |
| 88 | Telephone, telegraph, and radio companies.....  | 23  | 22  | 254,745    | 157,566   | 97,179    | 1,543  | 1  | 3,253   | 5,342     | 2,249     |
| 89 | All other.....  |     |     |            |           |           |        |    |         |           |           |
|    | Total, public utilities.....  | 256 | 191 | 2,596,026  | 2,049,537 | 546,489   | 10,476 | 65 | 680,231 | 2,579,085 | 1,898,851 |
|    | Banks and insurance companies:  |     |     |            |           |           |        |    |         |           |           |
|    | Banks—  |     |     |            |           |           |        |    |         |           |           |
| 90 | National banks.....   | 125 | 117 | 3,707,392  | 2,841,339 | 866,053   | 17,321 | 8  | 126,809 | 134,242   | 7,433     |
| 91 | Savings banks and State banks.....  | 491 | 456 | 5,772,850  | 4,148,587 | 1,624,263 | 32,411 | 38 | 181,827 | 337,776   | 155,949   |
| 92 | Trust companies.....  | 11  | 8   | 139,321    | 112,518   | 27,003    | 540    | 3  | 3,285   | 4,016     | 731       |
|    | Total, banks.....   | 630 | 581 | 9,619,563  | 7,102,444 | 2,517,319 | 50,272 | 49 | 311,921 | 476,034   | 164,113   |
|    | Insurance companies—  |     |     |            |           |           |        |    |         |           |           |
| 93 | Life.....   | 4   | 4   | 652,906    | 604,532   | 48,374    | 962    |    |         |           |           |
| 94 | Fire and marine (stock).....  | 1   |     |            |           |           |        |    |         |           |           |
| 95 | Fire and marine (mutual).....   | 18  | 18  | 18,286     | 18,286    |           | 366    | 1  | 9,184   | 43,411    | 33,927    |
| 96 | Casualty.....   | 47  | 29  | 168,043    | 131,059   | 36,984    | 741    | 18 | 113,312 | 122,006   | 9,264     |
| 97 | Fidelity and surety.....  |     |     |            |           |           |        |    |         |           |           |
| 98 | All other.....  | 1   |     |            |           |           |        |    |         |           |           |
|    | Total, insurance companies.....   | 71  | 51  | 839,235    | 735,891   | 103,344   | 2,669  | 20 | 134,915 | 178,355   | 43,440    |
|    | Grand total, banks and insurance companies.....   | 701 | 632 | 10,458,998 | 7,838,335 | 2,620,663 | 52,341 | 69 | 446,836 | 651,389   | 217,553   |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

SOUTH DAKOTA—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | <b>Merchandising companies:</b>   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 99                 | Department stores.....  | 1                                       | 1                       | \$23,976      | 87,308            | \$16,688                            | \$133       |                         |               |                   |           |
| 100                | Wholesale jobbers.....  | 56                                      | 53                      | 2,254,071     | 1,431,323         | 822,748                             | 17,311      | 3                       | \$37,020      | \$42,924          | \$5,004   |
| 101                | Real estate.....  | 37                                      | 21                      | 217,507       | 161,819           | 55,688                              | 1,123       | 16                      | 98,143        | 136,185           | 37,042    |
| 102                | Amusement companies.....  | 20                                      | 13                      | 36,759        | 25,842            | 10,917                              | 217         | 7                       | 5,327         | 7,956             | 2,623     |
| 103                | Hotels and restaurants.....   | 11                                      | 7                       | 104,852       | 84,122            | 20,730                              | 414         | 4                       | 115,760       | 155,366           | 9,606     |
|                    | Total, merchandising companies.....   | 125                                     | 95                      | 2,637,165     | 1,710,414         | 926,751                             | 19,198      | 30                      | 287,150       | 342,375           | 55,225    |
| 104                | All other corporations of every description not elsewhere provided for..... | 876                                     | 664                     | 9,068,696     | 6,928,241         | 3,040,455                           | 58,399      | 212                     | 958,779       | 1,271,213         | 315,434   |
| 105                | Corporations—inactive.....  | 253                                     |                         |               |                   |                                     |             | 203                     |               | 1,023             |           |
|                    | Total, miscellaneous companies.....   | 1,079                                   | 664                     | 9,068,696     | 6,928,241         | 3,040,455                           | 58,399      | 415                     | 958,779       | 1,275,236         | 316,457   |
|                    | Grand total for the State of South Dakota.....                              | 2,412                                   | 1,711                   | 20,681,999    | 21,757,866        | 7,921,091                           | 155,845     | 698                     | 4,054,413     | 6,762,566         | 2,708,153 |
| <b>TENNESSEE.</b>  |   |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | <b>Agriculture and animal husbandry:</b>                                    |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 1                  | Farming.....  | 20                                      | 11                      | \$822,579     | \$292,000         | \$530,489                           | \$10,400    | 9                       | \$33,507      | \$61,000          | \$27,493  |
| 2                  | Florists and fruit growers.....   | 20                                      | 10                      | 219,371       | 109,496           | 109,875                             | 359         | 10                      | 31,913        | 49,682            | 14,769    |
| 3                  | Stock raising.....  | 11                                      | 8                       | 297,855       | 237,706           | 60,149                              | 1,138       | 3                       | 1,843         | 6,489             | 4,646     |
| 4                  | Forest and lumber not provided for elsewhere.....                           | 11                                      |                         |               |                   |                                     |             | 11                      | 148,718       | 209,457           | 60,739    |
|                    | Total, agriculture and animal husbandry.....                                | 62                                      | 29                      | 1,339,805     | 729,202           | 610,513                             | 11,897      | 33                      | 218,981       | 326,718           | 107,737   |
|                    | <b>Extraction of minerals:</b>  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 5                  | Coal mines.....   | 91                                      | 57                      | 10,354,821    | 9,268,013         | 1,086,808                           | 20,688      | 34                      | 2,531,738     | 2,809,929         | 365,191   |
| 6                  | Copper mines.....   | 1                                       | 1                       | 774,012       | 339,524           | 434,491                             | 8,690       |                         |               |                   |           |
| 7                  | Gold and silver and precious metals.....                                    | 2                                       | 1                       | 190,035       | 96,857            | 93,178                              | 1,861       | 1                       | 50            | 182               | 132       |



|    |   |       |       |            |            |            |           |       |            |            |
|----|---|-------|-------|------------|------------|------------|-----------|-------|------------|------------|
| 8  | Iron mines.....   | 4     | 3     | 161,190    | 137,676    | 23,514     | 170       | 1     | .....      | 500        |
| 9  | Lead and zinc mines.....  | 2     | ..... | .....      | .....      | .....      | .....     | 2     | 12,290     | 5,488      |
| 10 | Quarries.....   | 27    | 7     | 163,939    | 439,401    | 51,338     | 1,086     | 20    | 732,633    | 132,539    |
| 11 | Oil, gas, and salt wells.....   | 10    | 3     | 32,940     | 21,266     | 11,371     | 231       | 7     | 18,496     | 13,217     |
| 12 | All other.....  | 27    | 13    | 308,177    | 257,981    | 51,196     | 1,023     | 11    | 138,183    | 162,748    |
|    | Total, extraction of minerals.....                                    | 164   | 85    | 12,316,111 | 10,561,015 | 1,755,099  | 34,054    | 79    | 3,435,790  | 3,991,936  |
|    | Manufacturing and mechanical industries:                              |       |       |            |            |            |           |       |            |            |
|    | Food and kindred products—  |       |       |            |            |            |           |       |            |            |
| 13 | Butter, cheese, and milk.....   | 13    | 11    | 354,779    | 324,129    | 30,650     | 613       | 2     | 58,866     | 61,777     |
| 14 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 13    | 8     | 192,103    | 173,322    | 18,781     | 367       | 5     | 29,321     | 58,983     |
| 15 | Oleomargarine.....  | 6     | 5     | 367,276    | 262,552    | 101,724    | 1,921     | 1     | 15,686     | 16,620     |
| 16 | Slaughtering and meat packing, and meal products.....                 | 13    | 8     | 675,337    | 551,138    | 124,219    | 2,428     | 5     | 85,717     | 95,608     |
| 17 | Bread and bakery products.....  | 1     | 3     | 596,631    | 148,613    | 148,018    | 2,911     | 1     | 17,939     | 18,010     |
| 18 | Coffee and spices.....  | 60    | 51    | 3,332,487  | 2,408,971  | 923,513    | 17,881    | 9     | 169,611    | 182,651    |
| 19 | Flour mills and grist mills.....                                      | ..... | ..... | .....      | .....      | .....      | .....     | ..... | .....      | .....      |
| 20 | Sugar refining (not including beet sugar) and molasses.....           | 1     | ..... | .....      | .....      | .....      | .....     | 1     | 95         | 95         |
| 21 | Beet sugar.....   | ..... | ..... | .....      | .....      | .....      | .....     | ..... | .....      | .....      |
| 22 | Confectionery and ice cream.....                                      | 22    | 16    | 1,411,739  | 1,006,092  | 318,638    | 5,670     | 6     | 245,933    | 263,751    |
| 23 | Food preparations, all other.....                                     | 16    | 12    | 391,043    | 346,872    | 44,171     | 839       | 4     | 16,611     | 40,232     |
|    | Total, food and kindred products.....                                 | 148   | 114   | 7,324,406  | 5,611,892  | 1,712,514  | 32,656    | 34    | 639,979    | 737,170    |
|    | Textiles and their products—  |       |       |            |            |            |           |       |            |            |
| 24 | Carpets and rugs.....   | ..... | ..... | .....      | .....      | .....      | .....     | ..... | .....      | .....      |
| 25 | Cordage and twine.....  | 2     | 2     | 153,930    | 139,801    | 14,129     | 265       | ..... | .....      | .....      |
| 26 | Cotton goods.....   | 18    | 13    | 2,908,802  | 2,294,936  | 613,866    | 12,258    | 5     | 104,922    | 120,506    |
| 27 | Hats and caps.....  | 1     | ..... | .....      | .....      | .....      | .....     | 1     | 12,548     | 12,548     |
| 28 | Hosiery and knit goods.....   | 28    | 20    | 5,331,979  | 4,291,195  | 1,139,484  | 22,477    | 8     | 117,877    | 141,589    |
| 29 | Silk and silk goods.....  | 7     | 7     | 891,213    | 819,484    | 71,729     | 1,417     | 2     | 26,104     | 27,364     |
| 30 | Woolen and worsted.....   | 17    | 12    | 807,513    | 620,250    | 187,263    | 3,625     | 5     | 55,412     | 93,297     |
| 31 | Men's clothing.....   | 3     | 2     | 2,033,997  | 1,717,737  | 326,260    | 5,323     | 1     | 26,903     | 37,855     |
| 32 | Women's clothing.....   | 3     | 2     | 691,732    | 306,136    | 385,596    | 3,053     | 2     | 49,772     | 52,196     |
| 33 | Men's and women's other furnishings.....                              | 3     | 3     | 691,732    | 306,136    | 385,596    | 3,053     | 2     | 49,772     | 52,196     |
| 34 | All other.....  | 8     | 7     | 796,625    | 506,332    | 290,293    | 4,115     | 1     | 69,728     | 72,688     |
|    | Total, textiles and their products.....                               | 91    | 66    | 13,405,831 | 10,693,171 | 2,712,660  | 52,533    | 25    | 463,296    | 547,391    |
|    | Iron and steel products.....  |       |       |            |            |            |           |       |            |            |
| 35 | Blas furnaces, steelworks, and rolling mills.....                     | 12    | 9     | 2,949,381  | 2,080,335  | 868,846    | 17,377    | 3     | 78,180     | 118,046    |
| 36 | Foundry and machine shops.....  | 91    | 67    | 10,790,837 | 8,396,407  | 2,394,430  | 45,942    | 24    | 961,488    | 1,142,545  |
|    | Total, iron and steel products.....                                   | 103   | 76    | 13,740,218 | 10,476,742 | 3,263,276  | 63,319    | 27    | 679,368    | 1,260,591  |
|    | Lumber and its manufactures—  |       |       |            |            |            |           |       |            |            |
| 37 | Sawmills and planing mills.....                                       | 112   | 84    | 8,978,658  | 6,893,196  | 2,085,462  | 40,439    | 28    | 1,013,982  | 1,181,701  |
| 38 | Furniture and fixtures.....   | 30    | 19    | 1,825,328  | 1,437,621  | 387,707    | 6,913     | 21    | 434,116    | 590,233    |
| 39 | All other woodworking establishments.....                             | 57    | 30    | 2,737,640  | 2,198,641  | 538,999    | 9,979     | 17    | 1,539,719  | 1,665,179  |
|    | Total, lumber and its manufactures.....                               | 199   | 133   | 13,541,626 | 10,529,458 | 3,012,168  | 57,336    | 66    | 2,967,817  | 3,447,113  |
|    | Total, manufacturing and mechanical industries.....                   | 1,033 | 763   | 57,116,111 | 47,116,111 | 10,000,000 | 1,000,000 | 343   | 10,000,000 | 10,000,000 |

TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

TENNESSEE—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued.   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 40                 | Leather and finished products—   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 41                 | Leather, tanned, curried, and finished   | 11                                      | 8                       | \$286,080     | \$243,399         | \$42,681    | \$843       | 3                                   | \$143,906     | \$154,743         | \$10,837 |
| 42                 | Boots and shoes.   | 11                                      | 8                       | 286,080       | 243,399           | 42,681      | 843         | 3                                   | 143,906       | 154,743           | 10,837   |
|                    | All other  |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Total, leather and finished products   |   |                         |               |                   |             |             |                                     |               |                   |          |
|                    | Paper and printing   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 43                 | Paper and wood pulp  | 2                                       | 2                       | 31,393        | 20,276            | 11,117      | 223         | 2                                   | 35,773        | 38,652            | 2,879    |
| 44                 | Manufactures of paper  | 9                                       | 7                       | 735,351       | 563,132           | 172,199     | 2,477       | 31                                  | 838,840       | 944,182           | 83,345   |
| 45                 | Printing and publishing  | 89                                      | 58                      | 4,377,064     | 4,011,687         | 365,377     | 10,692      | 2                                   |               |                   |          |
| 46                 | Industries relating to printing and publishing (engraving, stereotyping, and electrotyping, type founding, etc.) | 4                                       | 4                       | 69,212        | 61,449            | 7,763       | 127         |                                     |               |                   |          |
|                    | Total, paper and printing  | 104                                     | 71                      | 5,413,020     | 4,666,564         | 756,456     | 14,019      | 33                                  | 894,613       | 982,837           | 88,224   |
|                    | Liquors and beverages—   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 47                 | Distilled  | 1                                       |                         |               |                   |             |             |                                     |               |                   |          |
| 48                 | Malted   | 2                                       |                         |               |                   |             |             |                                     |               |                   |          |
| 49                 | All other  | 40                                      | 30                      | 898,028       | 486,879           | 411,149     | 8,229       | 10                                  | 713           | 1,494             | 781      |
|                    | Total, liquors and beverages   | 43                                      | 30                      | 898,028       | 486,879           | 411,149     | 8,229       | 13                                  | 637,246       | 684,876           | 47,630   |
|                    | Chemicals and allied products—   |   |                         |               |                   |             |             |                                     |               |                   |          |
| 50                 | Chemicals  | 9                                       | 4                       | 1,051,734     | 640,489           | 411,245     | 8,225       | 5                                   | 28,120        | 46,706            | 18,586   |
| 51                 | Fertilizers  | 4                                       | 1                       | 11,270        | 11,210            | 60          | 25          | 3                                   | 53,258        | 116,424           | 63,166   |
| 52                 | Gas illuminating and heating   | 4                                       | 1                       | 169,662       | 131,652           | 38,010      | 760         | 3                                   | 62,734        | 72,355            | 9,621    |
| 53                 | Oils and oil products  | 31                                      | 16                      | 3,492,427     | 2,881,010         | 611,417     | 10,637      | 15                                  | 1,965,764     | 2,177,294         | 211,530  |
| 54                 | Paints and varnishes   | 6                                       | 3                       | 97,277        | 86,908            | 10,369      | 207         | 3                                   | 123,658       | 197,619           | 73,961   |
| 55                 | Patent medicines   | 26                                      | 15                      | 557,298       | 463,494           | 93,804      | 1,880       | 11                                  | 82,203        | 105,840           | 19,637   |
| 56                 | Petroleum, refined   | 1                                       |                         |               |                   |             |             | 1                                   | 35,000        | 37,500            | 2,500    |

|    |   |       |     |            |            |            |         |       |            |            |           |
|----|---|-------|-----|------------|------------|------------|---------|-------|------------|------------|-----------|
| 57 | Soap.....   | 3     | 2   | 53,348     | 49,199     | 4,149      | 63      | 1     | 596        | 680        | 51        |
| 58 | All other.....  | 29    | 20  | 2,380,299  | 1,170,260  | 1,210,039  | 21,564  | 9     | 624,457    | 821,615    | 197,148   |
|    | Total, chemicals and allied products.....   | 113   | 62  | 7,814,525  | 5,331,222  | 2,380,303  | 43,362  | 51    | 2,979,800  | 3,576,053  | 596,253   |
|    | Stone, clay, and glass products—  |       |     |            |            |            |         |       |            |            |           |
|    | Stone—  |       |     |            |            |            |         |       |            |            |           |
| 59 | Cement.....   | 5     | 4   | 1,382,305  | 925,033    | 457,272    | 9,146   | 1     | 100        | 143        | 43        |
| 60 | Marble and stone work.....  | 17    | 11  | 869,432    | 794,267    | 75,165     | 1,501   | 6     | 61,046     | 66,137     | 5,091     |
|    | Clay—   |       |     |            |            |            |         |       |            |            |           |
| 61 | Brick and tile.....   | 14    | 6   | 406,421    | 358,758    | 47,663     | 983     | 8     | 205,794    | 236,358    | 30,564    |
| 62 | Pottery, terra cotta, fire clay, etc.....   | 3     | 1   | 31,475     | 29,900     | 1,575      | 31      | 3     | 58,572     | 63,048     | 4,516     |
| 63 | All other.....  | 1     | 1   | 429,196    | 389,036    | 43,160     | 863     | ..... | .....      | .....      | .....     |
| 64 | Glass and glass products.....   | 1     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
|    | Total, stone, clay, and glass products.....   | 41    | 23  | 3,118,829  | 2,493,994  | 624,835    | 12,474  | 18    | 325,472    | 365,686    | 40,214    |
|    | Metals and metal products other than iron and steel—  |       |     |            |            |            |         |       |            |            |           |
| 65 | Smelters.....   | 1     | 1   | 18,265     | 14,268     | 3,997      | 80      | ..... | .....      | .....      | .....     |
| 66 | Manufactures.....   | 10    | 5   | 160,678    | 112,945    | 47,733     | 956     | 5     | 89,573     | 123,088    | 33,515    |
| 67 | Automobiles, motorcycles, and bicycles.....   | 19    | 12  | 1,487,558  | 1,245,400  | 242,158    | 4,758   | 7     | 41,515     | 83,233     | 41,738    |
| 68 | Carriages and wagons.....   | 2     | 1   | 52,962     | 35,503     | 17,360     | 347     | 2     | 149,730    | 247,408    | 97,678    |
| 69 | Cars (steam railroad, street cars, etc.).....   | 1     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
| 70 | All other.....  | 33    | 19  | 1,719,463  | 1,408,206  | 311,257    | 6,141   | 14    | 280,818    | 453,749    | 172,931   |
|    | Total, metals and metal products other than iron and steel.....                               | 11    | 8   | 3,291,176  | 1,398,474  | 1,982,702  | 39,601  | 3     | 19,141     | 20,447     | 1,303     |
|    | Miscellaneous industries—   |       |     |            |            |            |         |       |            |            |           |
| 71 | Tobacco.....  | 2     | 1   | 36,430     | 30,960     | 5,470      | 100     | 3     | 32,200     | 33,883     | 1,683     |
| 72 | Agricultural implements.....  | 5     | 5   | 102,137    | 92,483     | 9,654      | 178     | 3     | 24,460     | 32,804     | 8,343     |
| 73 | Electrical machinery.....   | 2     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
| 74 | Musical instruments, pianos, organs, etc.....   | 1     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
| 75 | Rubber goods.....   | 1     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
| 76 | Fur goods.....  | 1     | 1   | .....      | .....      | .....      | .....   | ..... | .....      | .....      | .....     |
| 77 | Shoebinding.....  | 1     | 1   | 5,333      | 1,261      | 4,072      | 81      | ..... | .....      | .....      | .....     |
| 78 | Building construction.....  | 11    | 9   | 331,234    | 293,468    | 37,766     | 752     | 2     | 17,211     | 18,351     | 1,140     |
| 79 | (Construction, contracting (pavement's, roads, tunnels, river and harbor dredging, etc.)..... | 46    | 29  | 6,313,804  | 5,751,209  | 562,595    | 10,728  | 17    | 1,031,391  | 1,823,480  | 121,089   |
| 80 | Engineering.....  | 3     | 2   | 60,433     | 49,808     | 10,565     | 212     | 1     | .....      | 630        | 659       |
| 81 | All other.....  | 101   | 69  | 3,813,958  | 3,372,636  | 441,322    | 8,533   | 32    | 813,305    | 912,497    | 99,192    |
|    | Total, miscellaneous industries.....  | 186   | 124 | 13,954,505 | 10,900,359 | 3,054,146  | 69,297  | 62    | 2,023,308  | 2,876,703  | 256,395   |
|    | Grand total, manufacturing and mechanical industries.....                                     | 1,072 | 726 | 81,217,131 | 62,935,086 | 18,282,045 | 351,209 | 346   | 12,878,623 | 15,039,912 | 2,161,289 |
|    | Public utilities:   |       |     |            |            |            |         |       |            |            |           |
| 82 | Electric and gas lighting and power companies.....  | 49    | 31  | 4,108,248  | 3,258,906  | 849,252    | 16,263  | 18    | 418,769    | 457,133    | 38,364    |
| 83 | Railroads, steam.....   | 34    | 17  | 30,624,219 | 25,246,185 | 5,378,034  | 18,463  | 17    | 2,768,424  | 3,383,409  | 614,985   |
| 84 | Railroads, electric, city and suburban.....   | 13    | 13  | 7,930,211  | 6,981,177  | 949,034    | 18,493  | 3     | 36,024     | 67,538     | 30,914    |
| 85 | Steamship transportation companies.....   | 5     | 3   | 127,358    | 93,377     | 33,981     | 680     | 2     | 137,264    | 149,859    | 12,595    |
| 86 | Waterworks.....   | 17    | 12  | 59,016     | 40,790     | 18,226     | 361     | 5     | 24,281     | 28,733     | 7,452     |



|     |   |       |       |             |             |            |         |       |            |            |           |
|-----|---|-------|-------|-------------|-------------|------------|---------|-------|------------|------------|-----------|
| 103 | Hotels and restaurants.....   | 30    | 18    | 1,247,455   | 1,116,950   | 130,505    | 2,404   | 12    | 277,370    | 311,026    | 33,656    |
|     | Total, merchandising companies.....   | 490   | 379   | 23,355,080  | 18,333,925  | 8,001,155  | 157,201 | 131   | 2,342,097  | 2,898,443  | 526,346   |
| 104 | All other corporations of every description not elsewhere provided for..... | 1,489 | 991   | 24,105,195  | 18,722,937  | 5,382,228  | 104,719 | 498   | 4,078,316  | 5,792,101  | 1,713,785 |
| 105 | Corporations—inactive.....  | 445   |       |             |             |            |         | 445   | 5          | 16,185     | 16,180    |
|     | Total, miscellaneous companies.....   | 1,934 | 991   | 24,105,195  | 18,722,937  | 5,382,228  | 104,719 | 943   | 4,078,321  | 5,808,286  | 1,729,965 |
|     | Grand total for the State of Tennessee.....                                 | 4,670 | 2,961 | 230,748,919 | 182,011,707 | 48,737,212 | 919,638 | 1,709 | 27,029,696 | 33,578,900 | 5,949,294 |

TEXAS.

|    |   |     |     |             |            |            |         |     |           |           |           |
|----|---|-----|-----|-------------|------------|------------|---------|-----|-----------|-----------|-----------|
| 1  | Agriculture and animal husbandry:                                     |     |     |             |            |            |         |     |           |           |           |
| 2  | Farming.....  | 47  | 21  | \$1,300,094 | \$974,425  | \$325,669  | \$6,512 | 26  | \$354,285 | \$547,125 | \$192,840 |
| 3  | Florists and fruit growers.....                                       | 22  | 8   | 264,207     | 234,485    | 29,722     | 506     | 14  | 101,702   | 144,485   | 42,783    |
| 4  | Stock raising.....  | 58  | 34  | 1,426,656   | 897,168    | 529,468    | 10,465  | 24  | 894,341   | 1,323,205 | 458,821   |
|    | Forest and lumber, not provided for elsewhere.....                    | 9   | 5   | 404,782     | 242,918    | 161,864    | 3,237   | 4   | 30,151    | 92,181    | 62,330    |
|    | Total, agriculture and animal husbandry.....                          | 136 | 68  | 3,395,719   | 2,348,996  | 1,046,723  | 20,720  | 68  | 1,359,522 | 2,107,296 | 756,774   |
|    | Extraction of minerals:   |     |     |             |            |            |         |     |           |           |           |
| 5  | Coal mines.....   | 25  | 11  | 863,642     | 747,030    | 116,612    | 2,331   | 14  | 538,907   | 610,660   | 72,653    |
| 6  | Copper mines.....   | 3   | 1   | 13,294      | 13,148     | 146        |         | 2   |           | 7,390     | 7,390     |
| 7  | Gold and silver and precious metals.....                              | 2   |     |             |            |            |         | 2   | 1,391     | 3,996     | 4,512     |
| 8  | Iron mines.....   | 1   |     |             |            |            |         | 1   |           | 2,575     | 2,575     |
| 9  | Lead and zinc mines.....  |     |     |             |            |            |         |     |           |           |           |
| 10 | Quarries.....   | 7   | 3   | 227,345     | 210,950    | 16,395     | 319     | 4   | 27,432    | 35,042    | 7,590     |
| 11 | Oil, gas, and salt wells.....   | 218 | 102 | 34,234,410  | 18,743,735 | 15,490,675 | 399,653 | 116 | 627,861   | 1,444,485 | 816,621   |
| 12 | All other.....  | 32  | 12  | 478,769     | 369,357    | 88,412     | 1,767   | 20  | 415,384   | 696,214   | 190,830   |
|    | Total, extraction of minerals.....                                    | 288 | 129 | 35,817,460  | 20,105,220 | 15,712,240 | 314,073 | 139 | 1,610,998 | 2,712,512 | 1,101,514 |
|    | Manufacturing and mechanical industries:                              |     |     |             |            |            |         |     |           |           |           |
| 13 | Food and kindred products—  |     |     |             |            |            |         |     |           |           |           |
| 14 | Butter, cheese, and milk.....   | 25  | 15  | 668,095     | 527,182    | 140,913    | 2,794   | 10  | 251,698   | 326,565   | 74,867    |
| 15 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 7   | 4   | 156,249     | 128,178    | 28,071     | 562     | 3   | 63,887    | 84,067    | 20,180    |
| 16 | Oleomargarine.....  |     |     |             |            |            |         |     |           |           |           |
| 17 | Slaughtering and meat packing, and meat products.....                 | 11  | 6   | 1,707,117   | 3,475,327  | 1,232,690  | 23,044  | 5   | 269,451   | 221,479   | 12,028    |
| 18 | Bread and bakery products.....  | 10  | 6   | 1,915,317   | 915,698    | 100,219    | 2,004   | 4   | 178,525   | 185,136   | 6,611     |
| 19 | Coffee and spices.....  | 4   | 2   | 71,011      | 61,670     | 9,341      | 157     | 2   | 32,817    | 37,041    | 1,194     |
| 20 | Flour mills and gristmills.....                                       | 67  | 50  | 6,028,394   | 3,934,772  | 2,090,822  | 30,068  | 17  | 528,836   | 680,511   | 151,675   |
|    | Sugar refining (not including beet sugar) and molasses.....           | 3   | 1   | 912,660     | 843,263    | 69,397     | 1,388   | 2   | 33,387    | 68,788    | 35,351    |
| 21 | Beet sugar.....   |     |     |             |            |            |         |     |           |           |           |
| 22 | Confectionery and ice cream.....                                      | 20  | 13  | 1,137,160   | 916,568    | 220,562    | 4,377   | 5   | 69,439    | 81,318    | 11,879    |
| 23 | Food preparations, all other.....                                     | 22  | 16  | 1,102,864   | 975,707    | 127,157    | 2,541   | 6   | 65,736    | 70,534    | 4,798     |
|    | Total, food and kindred products.....                                 | 169 | 115 | 15,796,367  | 11,777,795 | 4,018,572  | 76,935  | 54  | 1,453,806 | 1,775,419 | 321,613   |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

TEXAS—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Textiles and their products—                       |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 24                 | Carpets and rugs.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 25                 | Cordage and twine.....                             |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 26                 | Cotton goods.....                                  | 20                                      | 17                      | \$3,941,403   | \$2,317,626       | \$723,777                           | \$14,448    | 3                       | \$1,612       | \$22,288          | \$20,676 |
| 27                 | Hats and caps.....                                 |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 28                 | Hosiery and knit goods.....                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 29                 | Silk and silk goods.....                           | 1                                       | 1                       | 359,634       | 196,293           | 193,341                             | 3,807       | 1                       |               | 369               | 369      |
| 30                 | Woolen and worsted goods.....                      | 10                                      | 9                       | 703,250       | 467,222           | 236,928                             | 4,710       | 1                       | 22,794        | 24,004            | 1,210    |
| 31                 | Men's clothing.....                                | 3                                       | 3                       | 389,767       | 320,539           | 69,228                              | 1,385       |                         |               |                   |          |
| 32                 | Women's clothing.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 33                 | Men's and women's other furnishings.....           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 34                 | All other.....                                     | 5                                       | 5                       | 597,339       | 435,827           | 161,512                             | 3,211       |                         |               |                   |          |
|                    | Total, textiles and their products.....            | 40                                      | 35                      | 5,091,393     | 3,707,507         | 1,383,886                           | 27,621      | 5                       | 24,496        | 46,661            | 22,255   |
|                    | Iron and steel products—                           |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 35                 | Blast furnaces, steelworks, and rolling mills..... | 5                                       | 4                       | 335,963       | 150,418           | 185,545                             | 3,711       | 1                       | 123,894       | 123,894           |          |
| 36                 | F foundry and machine shops.....                   | 74                                      | 54                      | 6,031,666     | 4,637,016         | 1,394,650                           | 27,180      | 20                      | 176,796       | 258,660           | \$1,864  |
|                    | Total, iron and steel products.....                | 79                                      | 58                      | 6,367,629     | 4,787,434         | 1,580,195                           | 30,891      | 21                      | 303,690       | 382,554           | \$1,864  |
|                    | Lumber and its manufactures—                       |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 37                 | Sawmills and planing mills.....                    | 88                                      | 56                      | 10,218,543    | 8,218,151         | 2,000,392                           | 41,838      | 32                      | 4,550,325     | 5,119,150         | 568,825  |
| 38                 | Furniture and fixtures.....                        | 7                                       | 6                       | 527,020       | 387,230           | 139,790                             | 2,797       | 1                       | 718           | 1,973             | 1,255    |
| 39                 | All other woodworking establishments.....          | 29                                      | 22                      | 2,366,930     | 1,865,834         | 501,096                             | 8,642       | 7                       | 129,234       | 183,224           | 53,990   |
|                    | Total, lumber and its manufactures.....            | 124                                     | 84                      | 13,112,493    | 10,471,215        | 2,641,278                           | 53,277      | 40                      | 4,680,277     | 5,304,347         | 624,070  |
|                    | Leather and finished products—                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 40                 | Leather, tanned, curried, and finished.....        | 1                                       | 1                       | 30,721        | 29,485            | 1,236                               | 25          | 1                       | 242           | 431               | 189      |
| 41                 | Boots and shoes.....                               | 8                                       | 7                       | 1,453,884     | 1,022,682         | 431,202                             | 8,625       | 1                       | 9,502         | 13,691            | 4,189    |
| 42                 | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, leather and finished products.....          | 10                                      | 8                       | 1,484,605     | 1,052,167         | 432,438                             | 8,650       | 2                       | 9,744         | 14,122            | 4,378    |



TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

TEXAS—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Miscellaneous industries—   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 71                 | Tobacco.....  | 2                                       |                         |               |                   |                                     |             |                         |               |                   |           |
| 72                 | Agricultural implements.....  | 7                                       |                         |               |                   |                                     |             |                         |               |                   |           |
| 73                 | Electrical machinery.....   | 2                                       |                         |               |                   |                                     |             |                         |               |                   |           |
| 74                 | Musical instruments, pianos, organs, etc.....   | 1                                       |                         |               |                   |                                     |             |                         |               |                   |           |
| 75                 | Rubber goods.....   | 4                                       |                         |               |                   |                                     |             |                         |               |                   |           |
| 76                 | Fur goods.....  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 77                 | Shipbuilding.....   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 78                 | Building construction.....  | 13                                      | 11                      | 1,037,644     | 971,798           | 65,876                              | 1,317       | 2                       | 10,582        | 12,718            | 2,136     |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.)..... | 36                                      | 31                      | 3,181,419     | 2,641,882         | 539,537                             | 10,798      | 25                      | 2,441,336     | 2,710,132         | 268,816   |
| 80                 | Engineering.....  | 3                                       | 1                       | 102,105       | 100,835           | 1,270                               | 25          | 2                       | 29,571        | 31,683            | 2,112     |
| 81                 | All other.....  | 187                                     | 145                     | 6,811,000     | 5,687,643         | 1,123,357                           | 21,880      | 42                      | 788,404       | 861,269           | 72,865    |
|                    | Total, miscellaneous industries.....  | 275                                     | 192                     | 11,187,616    | 9,449,065         | 1,738,551                           | 34,188      | 83                      | 3,434,785     | 3,831,491         | 396,705   |
|                    | Grand Total, manufacturing and mechanical industries.....                                   | 1,207                                   | 815                     | 89,764,228    | 71,240,526        | 18,523,702                          | 361,666     | 392                     | 14,866,962    | 17,200,432        | 2,333,470 |
|                    | Public Utilities:   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 82                 | Electric and gas lighting and power companies.....  | 129                                     | 97                      | 10,662,611    | 8,085,510         | 2,577,101                           | 51,532      | 32                      | 447,075       | 538,793           | 91,717    |
| 83                 | Railroads, steam.....   | 127                                     | 81                      | 143,587,901   | 124,292,320       | 19,295,581                          | 379,168     | 46                      | 29,586,675    | 32,453,451        | 2,866,775 |
| 84                 | Railways, electric, city and suburban.....  | 41                                      | 18                      | 6,101,685     | 5,169,680         | 931,996                             | 18,466      | 23                      | 4,435,800     | 4,456,103         | 20,313    |
| 85                 | Steamship transportation companies.....   | 10                                      | 5                       | 2,461,540     | 2,356,173         | 105,371                             | 1,911       | 3                       | 63,192        | 457,030           | 43,838    |
| 86                 | Waterworks.....   | 66                                      | 49                      | 1,254,698     | 873,862           | 380,836                             | 7,517       | 17                      | 109,372       | 145,809           | 36,437    |
| 87                 | Express companies.....  | 2                                       | 2                       | 270,049       | 234,584           | 35,465                              | 209         |                         |               |                   |           |
| 88                 | Telephone, telegraph, and Radio companies.....  | 139                                     | 103                     | 1,926,900     | 1,478,390         | 448,510                             | 9,098       | 39                      | 588,539       | 694,302           | 105,763   |
| 89                 | All other.....  | 296                                     | 194                     | 6,672,974     | 4,756,478         | 1,877,496                           | 33,996      | 102                     | 1,127,553     | 1,410,252         | 282,699   |
|                    | Total, public utilities.....  | 810                                     | 549                     | 172,937,568   | 147,311,012       | 25,626,556                          | 501,900     | 291                     | 36,308,198    | 40,155,740        | 3,847,512 |



|                               |   |       |       |             |             |             |           |       |            |            |            |
|-------------------------------|---|-------|-------|-------------|-------------|-------------|-----------|-------|------------|------------|------------|
| Banks and Insurance Companies |   |       |       |             |             |             |           |       |            |            |            |
| Banks—                        |   |       |       |             |             |             |           |       |            |            |            |
| 90                            | National banks.....   | 527   | 506   | 24,349,687  | 14,686,719  | 9,652,968   | 192,084   | 21    | 609,970    | 911,742    | 331,772    |
| 91                            | Savings banks and State banks.....  | 736   | 737   | 4,750,846   | 5,858,074   | 3,892,772   | 77,319    | 59    | 455,229    | 653,078    | 197,849    |
| 92                            | Trust companies.....  | 46    | 36    | 2,069,979   | 1,267,103   | 819,876     | 15,218    | 10    | 239,715    | 481,259    | 241,544    |
|                               | Total, banks.....   | 1,369 | 1,279 | 36,187,512  | 21,821,896  | 11,365,616  | 284,651   | 90    | 1,334,914  | 2,076,079  | 741,165    |
| Insurance Companies—          |   |       |       |             |             |             |           |       |            |            |            |
| 93                            | Life.....   | 16    | 10    | 8,380,697   | 7,788,251   | 592,446     | 11,817    | 6     | 900,052    | 1,099,174  | 699,122    |
| 94                            | Fire and marine (stock).....  | 3     | 1     | 508,607     | 263,262     | 13,345      | 307       | 2     | 528,151    | 559,313    | 31,161     |
| 95                            | Fire and marine (mutual).....   | 5     | 5     | 27,499      | 331         | 27,199      | 331       |       |            |            |            |
| 96                            | Casualty.....   | 63    | 68    | 592,133     | 358,009     | 114,121     | 2,890     | 25    | 1,355,363  | 1,512,882  | 186,979    |
| 97                            | Fidelity and surety.....  |       |       |             |             |             |           |       |            |            |            |
| 98                            | All other.....  | 1     | 1     | 4,220       | 3,680       | 340         | 6         |       |            |            |            |
|                               | Total, insurance companies.....   | 118   | 85    | 9,223,456   | 8,443,202   | 780,254     | 15,601    | 33    | 2,784,109  | 3,171,371  | 387,202    |
|                               | (Grand Total—Banks and Insurance Companies.....)                            | 1,487 | 1,364 | 45,410,968  | 30,265,098  | 15,145,870  | 300,251   | 123   | 4,119,023  | 5,247,450  | 1,128,127  |
| Merchandising Companies:      |   |       |       |             |             |             |           |       |            |            |            |
| 99                            | Department stores.....  | 14    | 11    | 2,405,837   | 1,800,101   | 665,736     | 12,113    | 3     | 159,798    | 342,329    | 182,531    |
| 100                           | Wholesale jobbers.....  | 307   | 261   | 32,371,952  | 21,225,057  | 11,146,895  | 213,140   | 46    | 1,131,707  | 1,353,462  | 221,755    |
| 101                           | Real estate.....  | 200   | 95    | 1,859,836   | 1,358,967   | 500,869     | 9,285     | 105   | 1,000,481  | 1,556,775  | 556,294    |
| 102                           | Amusement companies.....  | 108   | 53    | 2,099,571   | 1,914,687   | 184,884     | 3,530     | 55    | 705,890    | 785,929    | 90,039     |
| 103                           | Hotels and restaurants.....   | 38    | 26    | 3,685,462   | 3,285,204   | 400,258     | 7,922     | 12    | 1,176,438  | 1,246,028  | 69,590     |
|                               | Total, merchandising companies.....   | 667   | 446   | 42,422,658  | 29,584,016  | 12,838,642  | 245,990   | 221   | 4,174,314  | 5,294,523  | 1,120,209  |
| 104                           | All other corporations of every description not elsewhere provided for..... | 3,335 | 2,436 | 163,425,926 | 68,737,824  | 31,688,102  | 607,456   | 879   | 6,454,259  | 9,228,195  | 2,773,956  |
| 105                           | Corporations—Inactive.....  | 763   |       |             |             |             |           | 763   |            | 57,161     | 57,154     |
|                               | Total, miscellaneous companies.....   | 4,098 | 2,456 | 163,425,926 | 68,737,824  | 31,688,102  | 607,456   | 1,642 | 6,454,249  | 9,285,359  | 2,831,110  |
|                               | (Grand Total for the State of Texas.....)                                   | 8,693 | 5,827 | 493,174,527 | 369,592,692 | 123,581,835 | 2,352,657 | 2,866 | 68,884,296 | 82,003,312 | 13,119,016 |

UTAH.

|                                   |   |     |    |           |           |         |        |    |           |           |          |
|-----------------------------------|---|-----|----|-----------|-----------|---------|--------|----|-----------|-----------|----------|
| Agriculture and animal husbandry: |   |     |    |           |           |         |        |    |           |           |          |
| 1                                 | Farming.....                                      | 65  | 27 | 8157,732  | 4135,715  | 822,017 | 844    | 38 | \$154,907 | \$218,969 | \$64,062 |
| 2                                 | Florists and fruit growers.....                   | 18  | 1  | 1,368     | 957       | 411     | 6      | 17 | 58,900    | 77,007    | 18,507   |
| 3                                 | Stock raising.....                                | 73  | 50 | 2,167,591 | 1,461,959 | 701,632 | 11,007 | 23 | 139,503   | 197,759   | 58,206   |
| 4                                 | Forest and lumber not provided for elsewhere..... | 4   | 3  | 95,017    | 78,366    | 14,681  | 286    | 1  | 2,443     | 18,326    | 15,883   |
|                                   | Total, agriculture and animal husbandry.....      | 160 | 81 | 2,415,006 | 1,676,997 | 738,069 | 11,743 | 79 | 375,813   | 512,561   | 136,748  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## UTAH—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
|                    | Extraction of minerals:   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 5                  | Coal mines.....   | 19                                      | 13                      | \$8,395,056   | \$7,187,230       | \$1,207,826                         | \$24,158    | 6                       | \$271,278     | \$327,969         | \$55,991  |
| 6                  | Copper mines.....   | 39                                      | 7                       | 56,994,933    | 28,439,061        | 28,555,872                          | 571,138     | 32                      | 673,660       | 760,830           | 87,170    |
| 7                  | Gold and silver and precious metals.....                              | 44                                      | 7                       | 2,554,736     | 1,531,644         | 1,023,092                           | 20,461      | 37                      | 637,211       | 864,404           | 207,193   |
| 8                  | Iron mines.....   | 2                                       | 1                       | 601,089       | 1,299,020         | 302,069                             | 6,041       | 1                       | 26,646        | 26,646            | .....     |
| 9                  | Lead and zinc mines.....  | 7                                       | 4                       | 1,321,932     | 701,896           | 620,036                             | 9,654       | 3                       | 39,817        | 58,702            | 18,885    |
| 10                 | Quarries.....   | 6                                       | 2                       | 113,872       | 102,032           | 11,840                              | 9,237       | 4                       | 25,170        | 27,248            | 2,078     |
| 11                 | Oil, gas, and salt wells.....   | 10                                      | 2                       | 351,696       | 285,955           | 65,741                              | 1,316       | 8                       | 5,450         | 32,413            | 26,963    |
| 12                 | All other.....  | 315                                     | 60                      | 5,521,939     | 4,281,541         | 1,240,398                           | 24,787      | 255                     | 1,780,804     | 2,948,391         | 1,167,587 |
|                    | Total, extraction of minerals.....                                    | 442                                     | 96                      | 75,855,253    | 42,828,379        | 33,026,874                          | 657,792     | 346                     | 3,480,036     | 5,045,903         | 1,565,867 |
|                    | Manufacturing and mechanical industries:                              |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 13                 | Food and kindred products:  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 13                 | Butter, cheese, and milk.....   | 20                                      | 13                      | 634,803       | 501,054           | 133,749                             | 2,670       | 7                       | 70,103        | 75,479            | 5,376     |
| 14                 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 29                                      | 22                      | 967,525       | 819,976           | 147,549                             | 2,834       | 7                       | 94,024        | 125,048           | 31,624    |
| 15                 | Oleomargarine.....  | 4                                       | 1                       | 344,209       | 267,391           | 76,818                              | 1,536       | 3                       | 37,076        | 57,925            | 16,849    |
| 16                 | Slaughtering and meat packing, and meat products                      | 6                                       | 3                       | 149,799       | 132,615           | 17,184                              | 343         | 3                       | 68,987        | 92,633            | 23,646    |
| 17                 | Bread and bakery products.....  | 1                                       | 1                       | 73,135        | 69,332            | 3,803                               | 76          | .....                   | .....         | .....             | .....     |
| 18                 | Coffee and spices.....  | 1                                       | 1                       | 497,446       | 370,857           | 126,589                             | 2,300       | 6                       | 82,431        | 116,360           | 33,929    |
| 19                 | Flour mills and gristmills.....                                       | 36                                      | 30                      | 497,446       | 370,857           | 126,589                             | 2,300       | 6                       | 82,431        | 116,360           | 33,929    |
| 20                 | Sugar refining (not including beet sugar) and molasses.....           | 1                                       | 1                       | 2,783,667     | 1,008,855         | 1,774,812                           | 35,496      | .....                   | .....         | .....             | .....     |
| 21                 | Beet sugar.....   | 3                                       | 2                       | 11,975,946    | 7,895,086         | 4,080,860                           | 81,617      | 1                       | 15,696        | 15,696            | .....     |
| 22                 | Confectionery and ice cream.....                                      | 13                                      | 8                       | 1,042,791     | 786,079           | 256,712                             | 5,128       | 5                       | 91,853        | 102,209           | 10,356    |
| 23                 | Food preparations, all other.....                                     | 5                                       | 3                       | 110,696       | 103,078           | 7,618                               | 151         | 2                       | 21,799        | 37,915            | 16,116    |
|                    | Total, food and kindred products.....                                 | 118                                     | 84                      | 18,580,017    | 11,954,323        | 6,625,694                           | 132,151     | 34                      | 481,969       | 619,865           | 137,896   |



TABLE 10 c. — CORPORATION INCOME TAX — DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1946.]

## UTAH—Continued.

| Classification No.                                   | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |         |
|--|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|---------|
|  |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit |
| Manufacturing and mechanical industries—Continued.   |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| Chemicals and allied products—                       |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 50   | Chemicals.....  | 1                                       | 1                       | \$400         | \$185             | \$216       | 81                                  | 3                       | \$96,180      | \$14,721          |         |
| 51   | Fertilizers.....  | 1                                       | 1                       |               |                   |             |                                     | 1                       | 2,153         | 2,153             |         |
| 52   | Gas, illuminating and heating.....                              |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 53   | Oils, and oil products.....                                     | 3                                       | 2                       | 7,684         | 7,508             | 176         | 3                                   | 1                       |               |                   | 365     |
| 54   | Paints and varnishes.....                                       | 2                                       | 2                       | 7,570         | 1,820             | 2,750       | 51                                  |                         |               |                   |         |
| 55   | Patent medicines.....   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 56   | Petroleum, refined.....   | 2                                       | 2                       | 49,798        | 25,614            | 24,184      | 483                                 |                         |               |                   |         |
| 57   | Soap.....   | 8                                       | 4                       | 10,568        | 6,576             | 1,022       | 80                                  | 4                       | 9,208         | 16,349            | 7,141   |
| 58   | All other.....  |   |                         |               |                   |             |                                     |                         |               |                   |         |
|  | Total, chemicals and allied products.....                       | 20                                      | 11                      | 76,051        | 44,763            | 31,348      | 624                                 | 9                       | 40,667        | 65,187            | 24,820  |
| Stone, clay, and glass products—                     |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| Stone—   |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 59   | Granite.....  | 6                                       | 1                       | 1,439,033     | 983,176           | 455,857     | 8,786                               | 2                       | 39,504        | 41,963            | 1,969   |
| 60   | Marble and stone work.....                                      | 8                                       | 3                       | 92,660        | 81,357            | 11,303      | 226                                 | 5                       | 75,826        | 85,032            | 9,226   |
| Clay—  |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 61   | Brick and tile.....   | 12                                      | 9                       | 866,412       | 803,508           | 62,904      | 1,204                               | 3                       | 66,315        | 72,388            | 6,073   |
| 62   | Pottery, terra cotta, fire clay, etc.....                       | 2                                       | 1                       | 257,473       | 186,214           | 71,259      | 1,425                               | 1                       | 7,366         | 10,131            | 2,765   |
| 63   | All other.....  | 2                                       | 1                       | 28,590        | 21,026            | 7,964       | 139                                 | 1                       | 3,526         | 3,526             |         |
| 64   | Glass and glass products.....                                   | 2                                       | 1                       | 206,906       | 93,660            | 113,246     | 2,265                               | 1                       |               | 2,500             | 2,500   |
|  | Total, stone, clay, and glass products.....                     | 32                                      | 19                      | 2,891,474     | 2,108,941         | 722,533     | 14,065                              | 13                      | 192,537       | 215,180           | 22,643  |
| Metals and metal products other than iron and steel— |   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 65   | Smelters.....   | 2                                       | 1                       | 259,380       | 113,067           | 137,373     | 2,747                               | 1                       | 26            | 11                | 18      |
| 66   | Manufactures.....   | 3                                       | 2                       | 238,117       | 131,679           | 106,438     | 2,069                               | 1                       | 35,676        | 38,989            | 3,293   |
| 67   | Automobiles, motorcycles, and bicycles.....                     |   |                         |               |                   |             |                                     |                         | 21,569        | 23,810            | 2,301   |
| 68   | Carrriages and wagons.....                                      | 1                                       |                         |               |                   |             |                                     |                         |               |                   |         |
| 69   | Cars (steam railroad, street cars, etc.).....                   |   |                         |               |                   |             |                                     |                         |               |                   |         |
| 70   | All other.....  |   |                         |               |                   |             |                                     |                         |               |                   |         |
|  | Total, metals and metal products other than iron and steel..... | 6                                       | 3                       | 488,497       | 247,686           | 240,811     | 4,816                               | 3                       | 57,211        | 62,823            | 5,612   |





|    |   |    |    |           |           |           |        |    |         |           |         |
|----|---|----|----|-----------|-----------|-----------|--------|----|---------|-----------|---------|
| 9  | Lead and zinc mines.....  | 16 | 9  | 1,417,350 | 1,159,415 | 257,935   | 5,169  | 7  | 151,968 | 181,979   | 30,011  |
| 10 | Quarries.....   |    |    |           |           |           |        |    |         |           |         |
| 11 | Oil, gas, and salt wells.....   |    |    |           |           |           |        |    |         |           |         |
| 12 | All other.....  |    |    |           |           |           |        |    |         |           |         |
|    | Total, extraction of minerals.....                                    | 18 | 9  | 1,417,350 | 1,159,415 | 257,935   | 5,169  | 9  | 191,988 | 239,349   | 47,361  |
|    | Manufacturing and mechanical industries:                              |    |    |           |           |           |        |    |         |           |         |
| 13 | Food and kindred products—  |    |    |           |           |           |        |    |         |           |         |
| 14 | Butter, cheese, and milk.....   | 49 | 37 | 970,022   | 895,479   | 74,543    | 1,300  | 12 | 229,323 | 231,756   | 2,133   |
| 15 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 2  | 1  | 16,379    | 12,241    | 4,138     | 83     | 1  | 287     | 302       | 15      |
| 16 | Slaughtering and meat packing, and meal products.....                 |    |    |           |           |           |        |    |         |           |         |
| 17 | Bread and bakery products.....  | 3  | 3  | 111,730   | 108,191   | 3,539     | 71     |    |         |           |         |
| 18 | Coffee and spices.....  | 3  | 3  | 317,054   | 251,202   | 65,792    | 1,316  |    |         |           |         |
| 19 | Flour mills and gristmills.....                                       |    |    |           |           |           |        |    |         |           |         |
| 20 | Sugar refining (not including beet-sugar) and molasses.....           | 2  | 1  | 7,109     | 6,827     | 359       | 7      | 1  | 1,804   | 2,356     | 192     |
| 21 | Beet-sugar.....   | 1  | 1  | 246,547   | 219,659   | 26,888    | 403    |    |         |           |         |
| 22 | Confectionery and ice cream.....                                      | 1  | 1  | 73,113    | 66,644    | 6,471     | 129    |    |         |           |         |
| 23 | Food preparations, all other.....                                     | 2  | 2  | 80,206    | 66,921    | 13,285    | 261    |    |         |           |         |
|    | Total, food and kindred products.....                                 | 63 | 49 | 1,822,249 | 1,627,234 | 195,015   | 3,570  | 14 | 231,474 | 234,414   | 2,910   |
|    | Textiles and their products:  |    |    |           |           |           |        |    |         |           |         |
| 24 | Carpets and rugs.....   |    |    |           |           |           |        |    |         |           |         |
| 25 | Cordage and twine.....  |    |    |           |           |           |        |    |         |           |         |
| 26 | Cotton goods.....   | 3  | 2  | 421,499   | 74,817    | 346,682   | 6,508  | 1  | 3,526   | 6,047     | 2,521   |
| 27 | Hats and caps.....  |    |    |           |           |           |        |    |         |           |         |
| 28 | Hosiery and knit goods.....   | 3  | 3  | 731,680   | 624,136   | 107,541   | 2,151  |    |         |           |         |
| 29 | Silk and silk goods.....  |    |    |           |           |           |        |    |         |           |         |
| 30 | Woolen and worsted goods.....   | 11 | 9  | 977,452   | 704,204   | 273,188   | 5,229  | 2  | 85,320  | 100,372   | 15,052  |
| 31 | Men's clothing.....   | 2  | 2  | 266,224   | 178,306   | 117,918   | 2,358  |    |         |           |         |
| 32 | Women's clothing.....   |    |    |           |           |           |        |    |         |           |         |
| 33 | Men's and women's other furnishings.....                              | 6  | 6  | 706,702   | 669,451   | 97,251    | 1,934  |    |         |           |         |
| 34 | All other.....  |    |    |           |           |           |        |    |         |           |         |
|    | Total, textiles and their products.....                               | 25 | 22 | 3,193,557 | 2,250,974 | 942,583   | 18,180 | 3  | 88,846  | 106,419   | 17,573  |
|    | Iron and steel products—  |    |    |           |           |           |        |    |         |           |         |
| 35 | Blast furnaces, steelworks, and rolling mills.....                    | 1  | 1  | 49,836    | 7,614     | 12,222    | 245    |    |         |           |         |
| 36 | Foundry and machine shops.....  | 28 | 17 | 2,920,411 | 1,821,321 | 1,099,090 | 21,981 | 11 | 829,799 | 1,144,433 | 314,634 |
|    | Total, iron and steel products.....                                   | 29 | 18 | 2,940,247 | 1,828,935 | 1,111,312 | 22,226 | 11 | 829,799 | 1,144,433 | 314,634 |
|    | Lumber and its manufactures—  |    |    |           |           |           |        |    |         |           |         |
| 37 | Sawmills and planing mills.....                                       | 13 | 7  | 2,048,124 | 1,185,471 | 862,653   | 17,253 | 6  | 244,724 | 399,388   | 154,664 |
| 38 | Furniture and fixtures.....   | 9  | 8  | 958,617   | 629,189   | 129,428   | 2,514  | 1  | 129,624 | 157,717   | 28,093  |
| 39 | All other woodworking establishments.....                             | 26 | 17 | 1,365,664 | 1,109,661 | 256,003   | 4,958  | 9  | 148,140 | 186,349   | 38,269  |
|    | Total, lumber and its manufactures.....                               | 48 | 32 | 4,372,405 | 3,124,321 | 1,248,084 | 24,725 | 16 | 522,488 | 743,454   | 220,966 |







TABLE 10a. - CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

(Income returned for the calendar year ended Dec. 31, 1916.)

VERMONT—Continued.

| Classification No. | INDUSTRIES.                                     | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
| 86                 | Public utilities—Continued.                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 87                 | Waterworks.....                                 | 23                                      | 19                      | \$120,512     | \$88,955          | \$31,557                            | \$631       | 4                       | \$32,628      | \$34,330          | \$1,692  |
| 88                 | Express companies.....                          | 31                                      | 21                      | 157,660       | 133,661           | 23,999                              | 482         | 10                      | 16,808        | 20,468            | 3,760    |
| 89                 | Telephone, telegraph, and radio companies.....  | 6                                       | 3                       | 9,648         | 3,588             | 6,060                               | 121         | 3                       | 21,210        | 29,263            | 4,053    |
|                    | Total, public utilities.....                    | 127                                     | 91                      | 13,126,512    | 11,641,254        | 1,485,258                           | 20,192      | 36                      | 676,761       | 935,329           | 258,568  |
|                    | Banks and insurance companies:                  |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Banks—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 90                 | National banks.....                             | 47                                      | 44                      | 1,746,132     | 1,222,951         | 523,181                             | 10,448      | 3                       | 110,035       | 124,767           | 14,732   |
| 91                 | Savings banks and State banks.....              | 20                                      | 16                      | 1,074,333     | 936,490           | 137,843                             | 2,757       | 4                       | 272,572       | 304,085           | 31,513   |
| 92                 | Trust companies.....                            | 20                                      | 15                      | 963,052       | 806,395           | 96,657                              | 1,916       | 5                       | 149,399       | 156,315           | 6,916    |
|                    | Total, banks.....                               | 87                                      | 75                      | 3,723,517     | 2,965,836         | 757,681                             | 15,121      | 12                      | 532,006       | 585,167           | 53,161   |
|                    | Insurance companies—                            |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 93                 | Life.....                                       | 1                                       | 1                       |               |                   |                                     |             | 1                       | 9,256,683     | 9,275,533         | 18,850   |
| 94                 | Fire and marine (stock).....                    |   |                         |               |                   |                                     | 294         |                         |               |                   |          |
| 95                 | Fire and marine (mutual).....                   | 5                                       | 5                       | 15,005        |                   | 15,005                              |             |                         |               |                   |          |
| 96                 | Casualty.....                                   | 2                                       | 1                       | 40,779        | 40,121            | 658                                 | 13          | 1                       | 307,515       | 408,821           | 101,306  |
| 97                 | Fidelity and surety.....                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 98                 | All other.....                                  |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, insurance companies.....                 | 8                                       | 6                       | 55,784        | 40,121            | 15,663                              | 307         | 2                       | 9,564,198     | 9,684,354         | 120,156  |
|                    | Grand total, banks and insurance companies..... | 95                                      | 81                      | 3,779,301     | 3,005,957         | 773,344                             | 15,428      | 14                      | 10,096,204    | 10,299,521        | 173,317  |
|                    | Merchandising companies:                        |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 99                 | Department stores.....                          | 3                                       | 3                       | 113,892       | 96,512            | 17,380                              | 266         | 2                       | 16,432        | 17,107            | 675      |
| 100                | Wholesale jobbers.....                          | 21                                      | 19                      | 881,337       | 647,700           | 234,637                             | 4,463       | 3                       | 40,169        | 51,677            | 11,518   |
| 101                | Real estate.....                                | 7                                       | 4                       | 16,792        | 11,917            | 4,875                               | 97          | 3                       | 40,169        | 51,677            | 11,518   |
| 102                | Amusement companies.....                        | 16                                      | 8                       | 100,699       | 91,254            | 9,445                               | 189         | 8                       | 94,565        | 107,561           | 13,056   |

|     |   |     |     |            |            |           |         |     |            |            |           |
|-----|---|-----|-----|------------|------------|-----------|---------|-----|------------|------------|-----------|
| 103 | Hotels and restaurants.....   | 10  | 7   | 591,517    | 514,103    | 77,414    | 1,476   | 3   | 56,472     | 62,338     | 5,866     |
|     | Total, merchandising companies.....   | 57  | 41  | 1,704,237  | 1,361,486  | 342,751   | 6,491   | 16  | 207,568    | 238,677    | 31,109    |
| 104 | All other corporations of every description not elsewhere provided for..... | 227 | 174 | 2,457,380  | 1,727,490  | 729,890   | 14,138  | 63  | 281,327    | 330,706    | 49,379    |
| 105 | Corporations—Inactive.....  | 74  |     |            |            |           |         | 71  | 23         | 988        | 835       |
|     | Total, miscellaneous companies.....   | 311 | 174 | 2,457,380  | 1,727,490  | 729,890   | 14,138  | 137 | 281,350    | 331,694    | 50,314    |
|     | Grand total for the State of Vermont.....                                   | 905 | 603 | 48,112,969 | 38,911,618 | 9,201,351 | 180,639 | 296 | 14,046,626 | 15,263,517 | 1,216,891 |

VIRGINIA.

|    |   |     |     |           |           |           |        |    |           |           |          |
|----|---|-----|-----|-----------|-----------|-----------|--------|----|-----------|-----------|----------|
| 1  | Agricultural and animal husbandry:                                    | 31  | 14  | \$175,775 | \$133,436 | \$41,339  | \$689  | 17 | \$76,985  | \$97,745  | \$20,760 |
| 2  | Farming.....  | 68  | 27  | 598,220   | 357,100   | 241,120   | 2,809  | 41 | 182,821   | 262,243   | 79,422   |
| 3  | Florists and fruit growers.....                                       | 4   | 1   | 157,092   | 105,196   | 50,866    | 1,017  | 3  | 19,889    | 17,547    | 2,343    |
| 4  | Stock raising.....  | 18  | 8   | 282,361   | 141,058   | 121,363   | 2,436  | 10 | 50,850    | 112,985   | 62,065   |
|    | Forest and lumber not provided for elsewhere.....                     |     |     |           |           |           |        |    |           |           |          |
|    | Total, agriculture and animal husbandry.....                          | 121 | 50  | 1,163,418 | 738,280   | 395,125   | 7,041  | 71 | 360,685   | 530,520   | 169,835  |
| 5  | Extraction of minerals:   | 44  | 29  | 4,776,727 | 3,874,207 | 902,520   | 15,778 | 15 | 7,342,366 | 7,798,553 | 453,187  |
| 6  | Coal mines.....   | 3   | 1   | 1,130     | 918       | 212       | 4      | 2  | 97,308    | 115,250   | 17,951   |
| 7  | Gold and silver and precious metals.....                              |     |     |           |           |           |        |    |           |           |          |
| 8  | Iron mines.....   | 4   | 3   | 1,544,172 | 1,150,711 | 393,461   | 7,868  | 1  | 88,081    | 2,650     | 2,650    |
| 9  | Lead and zinc mines.....  | 19  | 11  | 611,879   | 401,571   | 210,308   | 1,708  | 8  | 53,417    | 67,010    | 13,593   |
| 10 | Quarries.....   | 19  | 12  | 790,917   | 223,793   | 167,151   | 9,344  | 7  | 9,831     | 17,992    | 8,071    |
| 11 | Oil, gas, and salt wells.....   | 23  | 5   | 244,751   | 126,722   | 118,029   | 2,383  | 18 | 392,432   | 479,542   | 87,110   |
| 12 | All other.....  |     |     |           |           |           |        |    |           |           |          |
|    | Total, extraction of minerals.....                                    | 113 | 61  | 7,969,575 | 5,877,892 | 2,091,684 | 39,387 | 52 | 7,983,465 | 8,591,030 | 607,025  |
| 13 | Manufacturing and mechanical industries:                              |     |     |           |           |           |        |    |           |           |          |
| 14 | Food and kindred products:  | 14  | 11  | 265,473   | 245,173   | 20,300    | 365    | 3  | 13,338    | 17,929    | 4,591    |
| 15 | Butter, cheese, and milk.....   |     |     |           |           |           |        |    |           |           |          |
| 16 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 31  | 24  | 446,906   | 384,504   | 62,402    | 1,226  | 7  | 149,640   | 160,238   | 10,598   |
| 17 | Vegetables.....   |     |     |           |           |           |        |    |           |           |          |
| 18 | Slaughtering and meat packing and meat products.....                  | 10  | 6   | 266,705   | 194,778   | 71,927    | 1,438  | 4  | 100,153   | 114,743   | 14,590   |
| 19 | Bread and bakery products.....  | 16  | 14  | 1,152,320 | 1,046,899 | 105,430   | 1,974  | 2  | 75,597    | 85,596    | 9,999    |
| 20 | Coffee and spices.....  | 1   | 1   | 37,017    | 34,677    | 2,340     | 48     |    |           |           |          |
| 21 | Flour mills and gristmills.....                                       | 49  | 39  | 1,611,637 | 1,063,438 | 548,199   | 10,003 | 10 | 223,239   | 231,345   | 11,105   |
| 22 | Sugar refining (not including beet sugar) and molasses.....           | 1   |     |           |           |           |        | 1  | 274,363   | 383,344   | 109,011  |
| 23 | Beet sugar.....   | 22  | 13  | 601,031   | 500,461   | 100,570   | 1,988  | 9  | 328,717   | 352,865   | 24,148   |
| 24 | Confectionery and ice cream.....                                      | 28  | 19  | 2,241,927 | 1,912,244 | 329,683   | 6,553  | 9  | 86,645    | 132,830   | 66,185   |
| 25 | Food preparations, all other.....                                     |     |     |           |           |           |        |    |           |           |          |
|    | Total, food and kindred products.....                                 | 172 | 127 | 6,625,665 | 5,412,174 | 1,213,491 | 23,315 | 45 | 1,251,832 | 1,501,890 | 250,058  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

VIRGINIA—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Textiles and their products—                       |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 24                 | Carpets and rugs.....                              | 1                                       | 1                       | \$212,592     | \$125,573         | \$87,019    | \$1,740                             |                         |               |                   |          |
| 25                 | Cordage and twine.....                             | 13                                      | 11                      | 14,366,186    | 11,643,520        | 2,722,666   | 53,889                              | 2                       | \$27,561      | \$59,219          | \$31,658 |
| 26                 | Cotton goods.....                                  | 10                                      | 6                       | 976,377       | 791,578           | 184,799     | 3,676                               | 4                       | 115,628       | 117,259           | 1,631    |
| 27                 | Hats and caps.....                                 | 3                                       | 3                       | 289,488       | 296,300           | 23,188      | 464                                 |                         |               |                   |          |
| 28                 | Hosiery and knit goods.....                        | 3                                       | 3                       | 564,588       | 414,993           | 149,595     | 2,962                               |                         |               |                   |          |
| 29                 | Silk and silk goods.....                           | 13                                      | 9                       | 733,143       | 573,635           | 159,208     | 3,144                               | 4                       | 31,865        | 38,215            | 6,350    |
| 30                 | Woolen and worsted goods.....                      | 2                                       | 2                       | 54,359        | 48,373            | 5,986       | 120                                 |                         |               |                   |          |
| 31                 | Men's clothing.....                                | 4                                       | 3                       | 73,091        | 64,793            | 8,298       | 97                                  | 1                       | 1,931         | 2,058             | 127      |
| 32                 | Women's clothing.....                              | 6                                       | 6                       | 167,143       | 91,596            | 75,547      | 1,510                               |                         |               |                   |          |
| 33                 | Men's and women's other furnishings.....           |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 34                 | All other.....                                     |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Total, textiles and their products.....            | 56                                      | 45                      | 17,436,967    | 14,020,661        | 3,416,306   | 67,642                              | 11                      | 176,985       | 216,751           | 39,766   |
|                    | Iron and steel products—                           |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 35                 | Cast furnaces, steelworks, and rolling mills.....  | 7                                       | 5                       | 1,667,008     | 1,246,158         | 420,850     | 8,336                               | 2                       | 2,853         | 5,119             | 2,266    |
| 36                 | Foundry and machine shops.....                     | 62                                      | 37                      | 5,883,523     | 3,980,317         | 1,903,206   | 36,093                              | 25                      | 745,684       | 881,459           | 135,775  |
|                    | Total, iron and steel products.....                | 69                                      | 42                      | 7,550,531     | 5,226,475         | 2,324,056   | 44,429                              | 27                      | 748,537       | 886,578           | 138,041  |
|                    | Lumber and its manufactures—                       |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 37                 | Sawmills and planing mills.....                    | 89                                      | 58                      | 6,330,776     | 5,075,965         | 1,254,811   | 21,691                              | 31                      | 4,499,341     | 4,971,932         | 472,591  |
| 38                 | Furniture and fixtures.....                        | 20                                      | 15                      | 1,517,117     | 1,341,471         | 175,646     | 3,313                               | 5                       | 62,451        | 75,559            | 12,908   |
| 39                 | All other woodworking establishments.....          | 62                                      | 42                      | 4,246,953     | 3,437,105         | 809,848     | 15,300                              | 20                      | 395,499       | 499,735           | 104,236  |
|                    | Total, lumber and its manufactures.....            | 171                                     | 115                     | 12,094,846    | 9,854,541         | 2,240,305   | 40,504                              | 56                      | 4,957,291     | 5,547,026         | 359,735  |
|                    | Leather and finished products—                     |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 40                 | Leather, tanned, curried, and finished.....        | 5                                       | 4                       | 1,285,310     | 464,541           | 820,769     | 16,415                              | 1                       | 25,872        | 27,337            | 1,465    |
| 41                 | Boots and shoes.....                               | 6                                       | 4                       | 3,327,021     | 2,526,955         | 800,066     | 16,000                              | 2                       | 94,180        | 95,490            | 1,310    |
| 42                 | All other.....                                     | 13                                      | 9                       | 2,353,399     | 2,112,957         | 240,442     | 4,773                               | 4                       | 125,695       | 144,619           | 18,924   |
|                    | Total, leather and finished products.....          | 24                                      | 17                      | 6,965,730     | 5,104,453         | 1,861,277   | 37,188                              | 7                       | 245,747       | 267,446           | 21,699   |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

## VIRGINIA—Continued.

| Classification No. | INDUSTRIES.  | Total number of corporations reporting. | CORPORATIONS SHOWING NET INCOME. |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |  |
|--------------------|--|---|----------------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|--|
|                    |  |   | Number of corporations.          | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |  |
|                    | Manufacturing and mechanical industries—Continued.                                     |   |                                  |               |                   |             |                                     |                         |               |                   |           |  |
|                    | Miscellaneous industries—  |   |                                  |               |                   |             |                                     |                         |               |                   |           |  |
| 71                 | Tobacco.....   | 13                                      | 9                                | \$1,492,034   | \$1,251,255       | \$230,778   | \$4,616                             | 4                       | \$70,351      | \$163,252         | \$92,931  |  |
| 72                 | Agricultural implements.....   | 5                                       | 4                                | 129,159       | 121,077           | 9,082       | 166                                 | 1                       | 54,396        | 55,118            | 892,722   |  |
| 73                 | Electrical machinery.....  | 3                                       | 1                                | 36,752        | 21,927            | 14,825      | 222                                 | 2                       | 88,917        | 91,985            | 2,068     |  |
| 74                 | Musical instruments, pianos, organs, etc.  | 1                                       | 1                                |               |                   |             |                                     | 1                       | 43,534        | 44,370            | 1,370     |  |
| 75                 | Rubber goods.....  | 1                                       | 1                                |               |                   |             |                                     | 1                       | 39,239        | 41,727            | 2,488     |  |
| 76                 | Fur goods.....   | 2                                       | 2                                | 37,958        | 33,886            | 4,072       | 51                                  |                         |               |                   |           |  |
| 77                 | Shoebuilding.....  | 4                                       | 3                                | 11,899,392    | 10,986,090        | 883,332     | 17,667                              | 7                       | 307,919       | 332,625           | 9,306     |  |
| 78                 | Building construction.....   | 14                                      | 7                                | 247,508       | 206,387           | 41,121      | 823                                 | 1                       |               |                   |           |  |
| 79                 | Construction: contracting (pavements, roads, tunnels, river and harbor dredging, etc.) | 45                                      | 24                               | 1,552,636     | 1,342,772         | 209,864     | 4,188                               | 21                      | 1,187,453     | 1,401,477         | 214,021   |  |
| 80                 | Engineering.....   | 9                                       | 7                                | 143,453       | 113,975           | 29,548      | 592                                 | 2                       | 11,456        | 17,610            | 1,154     |  |
| 81                 | All other.....   | 86                                      | 62                               | 2,928,387     | 2,469,123         | 459,264     | 8,820                               | 24                      | 264,304       | 321,030           | 55,726    |  |
|                    | Total, miscellaneous industries.....   | 183                                     | 119                              | 18,437,279    | 16,555,393        | 1,881,886   | 37,145                              | 64                      | 2,067,572     | 2,473,064         | 405,492   |  |
|                    | Grand total, manufacturing and mechanical industries.....                              | 1,025                                   | 691                              | 95,691,826    | 73,580,283        | 22,111,573  | 413,646                             | 334                     | 12,463,433    | 14,663,179        | 2,199,746 |  |
|                    | Public utilities:  |   |                                  |               |                   |             |                                     |                         |               |                   |           |  |
| 82                 | Electric and gas lighting and power companies.....                                     | 50                                      | 38                               | 3,641,168     | 3,000,120         | 641,048     | 12,165                              | 12                      | 88,971        | 98,032            | 9,131     |  |
| 83                 | Railroads, steam.....  | 40                                      | 26                               | 185,759,468   | 142,914,002       | 42,845,466  | 747,721                             | 14                      | 757,896       | 899,004           | 188,108   |  |
| 84                 | Railroads, electric, city and suburban.....  | 25                                      | 19                               | 10,601,972    | 8,678,984         | 1,922,948   | 32,647                              | 6                       | 1,141,411     | 1,326,825         | 185,414   |  |
| 85                 | Steamship transportation companies.....  | 10                                      | 6                                | 1,375,795     | 833,317           | 592,478     | 9,695                               | 4                       | 166,675       | 146,465           | 79,793    |  |
| 86                 | Waterworks.....  | 26                                      | 17                               | 365,073       | 270,311           | 94,762      | 1,860                               | 9                       | 134,087       | 152,179           | 18,092    |  |
| 87                 | Express companies.....   | 156                                     | 90                               | 953,908       | 811,915           | 142,003     | 2,729                               | 66                      | 126,874       | 141,343           | 14,669    |  |
| 88                 | Telephone, telegraph, and radio companies.....   | 100                                     | 62                               | 1,440,260     | 1,262,398         | 177,862     | 3,363                               | 38                      | 370,857       | 546,125           | 175,268   |  |
| 89                 | All other.....   |   |                                  |               |                   |             |                                     |                         |               |                   |           |  |
|                    | Total, public utilities.....   | 407                                     | 258                              | 204,097,604   | 157,771,037       | 46,326,567  | 810,181                             | 149                     | 2,686,591     | 3,306,973         | 620,472   |  |

|   |       |             |             |            |           |       |            |            |           |  |
|---|-------|-------------|-------------|------------|-----------|-------|------------|------------|-----------|--|
| Banks and insurance companies:  |       |             |             |            |           |       |            |            |           |  |
| Banks—  |       |             |             |            |           |       |            |            |           |  |
| 90  | 144   | 8,663,426   | 6,019,408   | 2,644,018  | 52,817    | 4     | 49,643     | 58,432     | 8,789     |  |
| 91  | 273   | 5,297,798   | 3,575,298   | 1,852,570  | 35,914    | 139   | 930,089    | 1,324,799  | 394,710   |  |
| 92  | 18    | 1,238,594   | 662,124     | 576,389    | 11,527    | 1     | 4,532      | 4,715      | 183       |  |
|   | 575   | 15,299,728  | 10,216,830  | 5,082,898  | 100,308   | 144   | 984,264    | 1,387,946  | 403,682   |  |
| Total, banks.....   |       |             |             |            |           |       |            |            |           |  |
| Insurance companies:  |       |             |             |            |           |       |            |            |           |  |
| 93  | 5     | 6,024,211   | 5,700,942   | 323,299    | 6,465     | 1     | 62,731     | 76,872     | 14,141    |  |
| 94  | 3     | 934,288     | 831,204     | 112,094    | 2,290     |       |            |            |           |  |
| 95  | 4     | 99,008      |             | 99,008     | 1,980     |       |            |            |           |  |
| 96  | 12    | 1,670,451   | 1,455,519   | 218,932    | 4,279     | 2     | 110,457    | 114,180    | 3,723     |  |
| 97  |       |             |             |            |           |       |            |            |           |  |
| 98  |       |             |             |            |           |       |            |            |           |  |
|   | 24    | 8,757,958   | 8,008,755   | 749,203    | 14,984    | 3     | 173,188    | 191,052    | 17,864    |  |
|   | 599   | 21,057,686  | 18,225,585  | 5,832,101  | 115,292   | 147   | 1,157,452  | 1,578,998  | 421,546   |  |
| Grand total, banks and insurance companies.....                         |       |             |             |            |           |       |            |            |           |  |
| Merchandising companies:  |       |             |             |            |           |       |            |            |           |  |
| 99  | 19    | 3,111,648   | 2,491,062   | 621,585    | 12,370    | 3     | 44,064     | 62,364     | 18,300    |  |
| 100   | 269   | 16,213,540  | 11,180,064  | 5,093,476  | 99,461    | 32    | 1,004,770  | 1,188,219  | 183,469   |  |
| 101   | 189   | 1,685,465   | 1,115,579   | 570,883    | 11,391    | 1     | 11,336     | 14,116     | 2,789     |  |
| 102   | 84    | 1,023,134   | 871,433     | 154,701    | 2,918     | 35    | 370,510    | 476,608    | 106,098   |  |
| 103   | 55    | 3,717,039   | 3,391,290   | 346,779    | 6,879     | 16    | 394,188    | 420,602    | 26,414    |  |
|   | 616   | 25,804,825  | 19,048,398  | 6,753,428  | 132,979   | 87    | 1,834,868  | 2,161,929  | 337,061   |  |
| Total, merchandising companies.....                                     |       |             |             |            |           |       |            |            |           |  |
| All other corporations of every description not elsewhere provided for— |       |             |             |            |           |       |            |            |           |  |
| 104   | 2,134 | 35,765,110  | 25,765,660  | 9,999,450  | 190,692   | 718   | 4,159,217  | 5,872,655  | 1,713,448 |  |
| 105   | 935   |             |             |            |           | 935   | 115        | 24,900     | 24,785    |  |
|   | 3,069 | 35,765,110  | 25,765,660  | 9,999,450  | 190,692   | 1,653 | 4,159,332  | 5,897,555  | 1,738,233 |  |
|   | 5,959 | 394,490,076 | 301,007,145 | 93,482,931 | 1,709,418 | 2,493 | 30,635,736 | 36,730,254 | 6,094,518 |  |
| Grand total for the State of Virginia.....                              |       |             |             |            |           |       |            |            |           |  |

WASHINGTON.

|  |     |             |            |           |         |     |           |            |           |  |
|--|-----|-------------|------------|-----------|---------|-----|-----------|------------|-----------|--|
| Agriculture and animal husbandry:            |     |             |            |           |         |     |           |            |           |  |
| 1  | 120 | \$1,018,450 | \$779,333  | \$269,117 | \$5,401 | 61  | \$320,311 | \$506,698  | \$186,387 |  |
| 2  | 153 | 769,171     | 685,497    | 83,674    | 1,619   | 115 | 781,421   | 1,287,933  | 506,512   |  |
| 3  | 10  | 583,136     | 376,819    | 206,287   | 4,129   | 25  | 150,783   | 250,291    | 129,505   |  |
| 4  | 223 | 18,478,517  | 15,762,219 | 2,716,298 | 33,912  | 120 | 6,519,566 | 7,994,099  | 1,474,443 |  |
|  | 512 | 20,879,274  | 17,693,928 | 3,275,346 | 65,111  | 321 | 7,772,081 | 10,068,931 | 2,296,850 |  |
| Total, agriculture and animal husbandry..... |     |             |            |           |         |     |           |            |           |  |

TABLE 103.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—(Continued.)

[Income returned for the calendar year ended Dec. 31, 1916.]

WASHINGTON—Continued.

| Classification No.                       | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |           |
|--|---|---|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|-----------|
|  |   | Total number of corporations reporting. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit.  |
| Extraction of minerals:                  |   |   |               |                   |             |                                     |                         |               |                   |           |
| 5  | Coal mines.....   | 36                                      | \$3,408,510   | \$2,916,714       | \$491,796   | \$9,211                             | 22                      | \$1,067,312   | \$1,161,850       | \$94,538  |
| 6  | Copper mines.....   | 48                                      | 123,862       | 111,239           | 12,623      | 255                                 | 43                      | 471,122       | 1,050,723         | 579,601   |
| 7  | Gold and silver and precious metals.....                              | 76                                      | 151,873       | 119,852           | 32,021      | 639                                 | 70                      | 1,115,317     | 2,095,786         | 980,469   |
| 8  | Iron mines.....   | 1                                       |               |                   |             |                                     | 1                       |               | 270               | 250       |
| 9  | Lead and zinc mines.....  | 9                                       | 2,000         | 1,975             | 25          | 1                                   | 8                       | 52,421        | 89,434            | 37,013    |
| 10                                       | Quarries.....   | 7                                       | 22,489        | 22,030            | 459         | 9                                   | 4                       | 22,215        | 38,917            | 16,702    |
| 11                                       | Oil, gas, and salt wells.....   | 18                                      | 70,447        | 54,612            | 15,835      | 301                                 | 15                      | 34,567        | 161,050           | 126,483   |
| 12                                       | All other.....  | 265                                     | 1,549,672     | 965,539           | 584,133     | 11,455                              | 236                     | 990,895       | 2,095,931         | 1,105,036 |
|  | Total, extraction of minerals.....                                    | 460                                     | 5,328,833     | 4,221,961         | 1,106,892   | 21,901                              | 399                     | 3,753,879     | 6,693,941         | 2,940,062 |
| Manufacturing and mechanical industries: |   |   |               |                   |             |                                     |                         |               |                   |           |
| Food and kindred products—               |   |   |               |                   |             |                                     |                         |               |                   |           |
| 13                                       | Butter, cheese, and milk.....   | 70                                      | 4,018,470     | 1,989,037         | 2,029,433   | 40,522                              | 26                      | 211,377       | 269,871           | 58,494    |
| 14                                       | Canning and preserving (fish and oysters, fruits and vegetables)..... | 104                                     | 8,741,869     | 6,367,048         | 2,374,821   | 46,000                              | 43                      | 1,457,760     | 1,692,959         | 235,199   |
| 15                                       | Oleomargarine.....  | 9                                       | 3,952,694     | 3,353,051         | 599,643     | 11,723                              | 9                       | 43,935        | 64,688            | 20,753    |
| 16                                       | Slaughtering and meat packing, and meat products.....                 | 16                                      | 2,021,944     | 1,837,300         | 187,644     | 3,768                               | 5                       | 111,083       | 116,113           | 5,030     |
| 17                                       | Bread and bakery products.....  | 2                                       | 56,148        | 45,250            | 10,898      | 218                                 | 1                       | 695           | 1,776             | 1,081     |
| 18                                       | Coffee and spices.....  | 41                                      | 2,447,571     | 1,611,004         | 836,567     | 13,157                              | 14                      | 330,590       | 427,394           | 96,804    |
| 19                                       | Flour mills and gristmills.....                                       |   |               |                   |             |                                     |                         |               |                   |           |
| 20                                       | Sugar refining (not including beet sugar) and molasses.....           |   |               |                   |             |                                     |                         |               |                   |           |
| 21                                       | Beet sugar.....   |   |               |                   |             |                                     |                         |               |                   |           |
| 22                                       | Confectionery and ice cream.....                                      | 29                                      | 1,317,739     | 1,016,372         | 301,367     | 5,999                               | 9                       | 153,542       | 180,945           | 27,403    |
| 23                                       | Food preparations, all other.....                                     | 21                                      | 542,459       | 473,987           | 68,472      | 1,383                               | 40                      | 151,703       | 178,115           | 26,412    |
|  | Total, food and kindred products.....                                 | 292                                     | 23,101,894    | 16,693,055        | 6,408,839   | 122,770                             | 110                     | 2,460,685     | 2,931,841         | 471,156   |





TABLE 10a. CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WASHINGTON—Continued.

| Classification No. | INDUSTRIES.   | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             | CORPORATIONS SHOWING NO NET INCOME. |                         |               |                   |          |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------------------------------|-------------------------|---------------|-------------------|----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax.                         | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued.              |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Chemicals and allied products—                                  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 50                 | Chemicals.....  | 7                                       | 2                       | \$10,598      | \$10,088          | \$510       | \$11                                | \$55,414                | \$106,192     | \$50,778          |          |
| 51                 | Fertilizers.....  | 1                                       | 1                       | 1,200         | 750               | 450         | 9                                   | 107,172                 | 138,656       | 31,484            |          |
| 52                 | Gas, illuminating and heating.....                              | 2                                       |                         |               |                   |             |                                     |                         |               |                   |          |
| 53                 | Oils, and oil products.....                                     | 8                                       | 6                       | 243,483       | 171,592           | 71,891      | 1,365                               | 79,125                  | 87,881        | 8,756             |          |
| 54                 | Paints and varnishes.....                                       | 6                                       | 5                       | 12,227        | 10,857            | 1,370       | 28                                  | 3,437                   | 6,940         | 3,503             |          |
| 55                 | Patent medicines.....   | 5                                       |                         |               |                   |             |                                     |                         |               |                   |          |
| 56                 | Petroleum, refined.....   | 5                                       | 4                       | 25,934        | 19,987            | 5,947       | 120                                 | 9                       | 15            | 6                 |          |
| 57                 | Soap.....   | 21                                      | 9                       | 103,771       | 83,703            | 20,068      | 411                                 | 21,594                  | 32,043        | 10,449            |          |
| 58                 | All other.....  | 50                                      | 27                      | 397,213       | 296,977           | 100,236     | 1,974                               | 266,751                 | 371,727       | 104,976           |          |
|                    | Total, chemicals and allied products.....                       |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Stone, clay, and glass products—                                |   |                         |               |                   |             |                                     |                         |               |                   |          |
|                    | Stone—  |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 59                 | Cement.....   | 11                                      | 7                       | 1,946,616     | 1,273,307         | 673,309     | 13,422                              | 16,355                  | 23,142        | 6,787             |          |
| 60                 | Marble and stone work.....                                      | 17                                      | 10                      | 426,930       | 403,555           | 23,375      | 468                                 | 121,470                 | 129,016       | 7,576             |          |
|                    | Clay.....   |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 61                 | Bricks and tile.....  | 20                                      | 7                       | 180,970       | 176,919           | 4,051       | 81                                  | 107,201                 | 146,350       | 39,149            |          |
| 62                 | Pottery, terra cotta, fire clay, etc.....                       | 7                                       | 5                       | 898,391       | 794,751           | 103,640     | 2,073                               | 46,071                  | 67,911        | 21,870            |          |
| 63                 | All other.....  | 4                                       | 1                       | 9,816         | 9,749             | 67          | 1                                   | 81,500                  | 94,057        | 12,467            |          |
| 64                 | Glass and glass products.....                                   | 4                                       |                         |               |                   |             |                                     | 18,930                  | 21,303        | 2,373             |          |
|                    | Total, stone, clay, and glass products.....                     | 61                                      | 30                      | 3,462,723     | 2,658,281         | 804,442     | 16,045                              | 391,617                 | 481,839       | 90,222            |          |
|                    | Metals and metal products other than iron and steel—            |   |                         |               |                   |             |                                     |                         |               |                   |          |
| 65                 | Smelters.....   | 5                                       | 3                       | 6,105,969     | 3,906,544         | 2,199,365   | 13,988                              | 6,082                   | 7,587         | 905               |          |
| 66                 | Manufactures.....   | 32                                      | 24                      | 1,023,945     | 898,955           | 124,990     | 2,504                               | 61,296                  | 79,668        | 18,272            |          |
| 67                 | Automobiles, motorcycles, and bicycles.....                     | 10                                      | 4                       | 169,441       | 145,599           | 23,842      | 6                                   | 76,589                  | 98,798        | 22,209            |          |
| 68                 | Carrages and wagons.....  | 4                                       | 3                       | 45,103        | 43,937            | 1,166       | 1                                   |                         | 2,042         | 2,042             |          |
| 69                 | Cars (steam railroad, street cars, etc.).....                   | 2                                       | 2                       | 110,041       | 105,956           | 4,085       | 23                                  |                         |               |                   |          |
| 70                 | All other.....  | 1                                       |                         |               |                   |             |                                     | 500                     | 7,124         | 6,624             |          |
|                    | Total, metals and metal products other than iron and steel..... | 54                                      | 36                      | 7,454,439     | 5,100,991         | 2,353,448   | 47,073                              | 145,167                 | 195,219       | 50,052            |          |





|    |   |     |            |            |            |         |     |           |            |           |  |
|----|---|-----|------------|------------|------------|---------|-----|-----------|------------|-----------|--|
| 9  | Lead and zinc mines.....  | 3   | 60,147     | 44,231     | 15,916     | 318     | 2   | 7,577     | 14,019     | 6,442     |  |
| 10 | Quarries.....   | 5   | 600,637    | 402,220    | 197,817    | 3,956   | 3   | 29,901    | 40,796     | 10,895    |  |
| 11 | Oil, gas, and salt wells.....   | 291 | 24,934,195 | 15,805,422 | 9,128,773  | 182,574 | 103 | 1,965,415 | 2,534,279  | 568,864   |  |
| 12 | All other.....  | 20  | 329,150    | 273,881    | 55,309     | 1,106   | 9   | 87,145    | 101,799    | 14,654    |  |
|    | Total, extraction of minerals.....                                    | 727 | 79,623,931 | 57,417,059 | 22,206,872 | 436,888 | 203 | 9,469,614 | 10,911,031 | 1,441,417 |  |
|    | Manufacturing and mechanical industries:                              |     |            |            |            |         |     |           |            |           |  |
| 13 | Food and kindred products—  |     |            |            |            |         |     |           |            |           |  |
| 14 | Butter, cheese, and milk.....   | 5   | 18,624     | 17,937     | 687        | 13      | 3   | 33,976    | 37,913     | 3,937     |  |
| 15 | Canning and preserving (fish and oysters, fruits and vegetables)..... | 2   | 11,115     | 10,905     | 210        | 4       | 1   | 2,659     | 2,930      | 271       |  |
| 16 | Oleomargarine.....  | 7   | 559,134    | 425,818    | 133,316    | 2,648   | 4   | 280,292   | 372,685    | 92,393    |  |
| 17 | Slaughtering and meat packing, and meat products.....                 | 3   | 282,733    | 230,598    | 52,205     | 1,030   | 1   | 8,353     | 9,942      | 1,589     |  |
| 18 | Coffee and spices.....  | 1   | 93,745     | 88,877     | 4,868      | 97      |     |           |            |           |  |
| 19 | Flour mills and gristmills.....                                       | 1   | 1,058,410  | 839,800    | 198,610    | 3,837   | 5   | 118,214   | 141,156    | 22,942    |  |
| 20 | Sugar refining (not including beet sugar) and molasses.....           | 29  | 3,808,315  | 2,323,888  | 1,484,427  | 29,689  |     |           |            |           |  |
| 21 | Beet sugar.....   | 1   | 3,808,315  | 2,323,888  | 1,484,427  | 29,689  |     |           |            |           |  |
| 22 | Confectionery and ice cream.....                                      | 11  | 580,811    | 480,881    | 99,930     | 1,800   | 4   | 97,667    | 102,487    | 4,820     |  |
| 23 | Food preparations, all other.....                                     | 1   | 29,968     | 28,141     | 1,827      | 37      |     |           |            |           |  |
|    | Total, food and kindred products.....                                 | 63  | 6,442,855  | 4,466,775  | 1,975,080  | 39,224  | 18  | 541,161   | 667,113    | 125,952   |  |
|    | Textiles and their products—  |     |            |            |            |         |     |           |            |           |  |
| 24 | Carpets and rugs.....   |     |            |            |            |         |     |           |            |           |  |
| 25 | Cordage and twine.....  |     |            |            |            |         |     |           |            |           |  |
| 26 | Cotton goods.....   |     |            |            |            |         |     |           |            |           |  |
| 27 | Hats and caps.....  |     |            |            |            |         |     |           |            |           |  |
| 28 | Hosiery and knit goods.....   |     |            |            |            |         |     |           |            |           |  |
| 29 | Silk and silk goods.....  |     |            |            |            |         |     |           |            |           |  |
| 30 | Woolen and worsted goods.....   | 5   | 430,185    | 348,577    | 81,608     | 1,633   |     |           |            |           |  |
| 31 | Men's clothing.....   | 5   | 481,878    | 380,153    | 101,725    | 1,969   |     |           |            |           |  |
| 32 | Women's clothing.....   | 1   | 29,735     | 23,096     | 6,639      | 133     |     |           |            |           |  |
| 33 | Men's and women's other furnishings.....                              | 1   | 39,159     | 30,759     | 8,400      | 168     |     |           |            |           |  |
| 34 | All other.....  | 1   | 39,159     | 30,759     | 8,400      | 168     |     |           |            |           |  |
|    | Total, textiles and their products.....                               | 12  | 980,457    | 782,585    | 198,372    | 3,903   |     |           |            |           |  |
|    | Iron and steel products—  |     |            |            |            |         |     |           |            |           |  |
| 35 | Plast furnaces, steelworks, and rolling mills.....                    | 7   | 22,398,821 | 17,347,034 | 5,051,817  | 100,729 | 1   | 28,711    | 32,764     | 4,053     |  |
| 36 | Foundry and machine shops.....  | 50  | 13,816,880 | 6,027,109  | 7,789,771  | 155,537 | 13  | 185,966   | 231,423    | 45,457    |  |
|    | Total, iron and steel products.....                                   | 57  | 36,215,731 | 23,374,143 | 12,841,588 | 256,266 | 14  | 214,677   | 264,187    | 49,510    |  |
|    | Lumber and its manufactures—  |     |            |            |            |         |     |           |            |           |  |
| 37 | Sawmills and planing mills.....                                       | 94  | 7,945,562  | 6,648,704  | 1,296,798  | 25,848  | 34  | 1,486,660 | 1,660,250  | 173,590   |  |
| 38 | Furniture and fixtures.....   | 8   | 877,633    | 717,800    | 159,833    | 2,632   |     |           |            |           |  |
| 39 | All other woodworking establishments.....                             | 14  | 786,765    | 673,196    | 113,569    | 2,194   | 6   | 133,883   | 167,848    | 13,965    |  |
|    | Total, lumber and its manufactures.....                               | 116 | 9,609,860  | 8,039,700  | 1,570,160  | 30,694  | 40  | 1,640,543 | 1,828,098  | 187,555   |  |

TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WEST VIRGINIA—Continued.

| Classification No. | INDUSTRY  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |           |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-----------|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deducted. |
|                    | Manufacturing and mechanical industries—Continued.  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 10                 | Leather and finished products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 41                 | Leather, tanned, curried, and finished.   | 3                                       | 2                       | \$1,290,321   | \$615,042         | \$675,279                           | \$12,500    | 1                       | \$52,579      | \$65,598          | \$13,019  |
| 42                 | Roots and shoes.  | 2                                       | 2                       | 446,667       | 371,966           | 74,701                              | 1,387       |                         |               |                   |           |
|                    | All other.  | 1                                       | 1                       | 69,428        | 51,266            | 18,162                              | 333         |                         |               |                   |           |
|                    | Total, leather and finished products.   | 6                                       | 5                       | 1,806,416     | 1,037,274         | 768,142                             | 14,320      | 1                       | 52,579        | 65,598            | 13,019    |
|                    | Paper and printing—   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 13                 | Paper and wood pulp.  | 4                                       | 4                       | 300,687       | 265,096           | 35,591                              | 692         |                         |               |                   |           |
| 14                 | Manufactures of paper.  | 3                                       | 3                       | 689,792       | 604,974           | 84,818                              | 1,697       |                         |               |                   |           |
| 15                 | Printing and publishing.  | 58                                      | 39                      | 1,408,343     | 1,274,561         | 133,782                             | 2,437       | 19                      | 229,367       | 264,219           | 34,852    |
| 16                 | Industries relating to printing and publishing (engraving, stereotyping, and electrotype, type founding, etc.). |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Total, paper and printing.  | 65                                      | 46                      | 2,398,822     | 2,144,631         | 251,191                             | 5,026       | 19                      | 229,367       | 264,219           | 34,852    |
|                    | Liquors and beverages   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 47                 | Distilled.  | 2                                       | 1                       | 94,982        | 24,700            | 70,282                              | 6           | 1                       | 1,445         | 1,641             | 196       |
| 48                 | Malted.   | 13                                      | 10                      | 323,343       | 281,059           | 42,284                              | 846         | 3                       | 13,244        | 17,012            | 3,768     |
| 49                 | All other.  |   |                         |               |                   |                                     |             |                         |               |                   |           |
|                    | Total, liquors and beverages.   | 15                                      | 11                      | 348,325       | 305,759           | 42,566                              | 852         | 4                       | 14,689        | 18,653            | 3,964     |
|                    | Chemicals and allied products—  |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 50                 | Chemicals.  | 7                                       | 4                       | 1,095,900     | 831,961           | 263,939                             | 5,279       | 3                       | 1,478         | 11,164            | 9,686     |
| 51                 | Fertilizers.  | 2                                       | 2                       | 88,746        | 75,584            | 13,162                              | 147         |                         |               |                   |           |
| 52                 | Gases, illuminating and heating.  | 1                                       | 3                       | 35,786        | 32,132            | 3,654                               | 73          | 1                       | 2,389         | 4,362             | 1,973     |
| 53                 | oils, and oil products.   |   |                         |               |                   |                                     |             |                         |               |                   |           |
| 54                 | Paints and varnishes.   | 5                                       | 3                       | 352,530       | 190,914           | 161,616                             | 3,233       | 2                       | 37,599        | 45,092            | 7,493     |
| 55                 | Patent medicines.   | 12                                      | 9                       | 3,145,889     | 1,939,956         | 1,205,933                           | 24,119      | 3                       | 4,079         | 4,326             | 247       |
| 56                 | Petroleum, refined.   | 8                                       | 7                       | 486,031       | 168,075           | 317,956                             | 6,359       | 1                       | 1,937         | 3,254             | 3,317     |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

(Income returned for the calendar year ended Dec. 31, 1916.)

WEST VIRGINIA—Continued.

| Classification No. | INDUSTRIES.                                      | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME. |               |                   |          |  |  |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------|-------------|-------------------------------------|---------------|-------------------|----------|--|--|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.             | Gross income. | Total deductions. | Deficit  |  |  |
|                    | Public utilities—Continued.                      |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
| 87                 | Express companies.....                           | 103                                     | 58                      | \$387,717     | \$990,302         | \$97,415    | \$1,945     | 45                                  | \$403,143     | \$437,083         | \$33,940 |  |  |
| 88                 | Telephone, telegraph, and radio companies.....   | 57                                      | 39                      | 1,570,468     | 1,157,604         | 412,864     | 8,257       | 18                                  | 97,745        | 128,019           | 30,274   |  |  |
| 89                 | All other.....                                   |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
|                    | Total, public utilities.....                     | 310                                     | 199                     | 10,556,621    | 8,375,025         | 2,181,596   | 43,002      | 111                                 | 2,828,228     | 3,153,667         | 325,439  |  |  |
|                    | Banks and insurance companies:                   |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
|                    | Banks—   |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
| 90                 | National banks.....                              | 116                                     | 114                     | 4,556,872     | 3,183,320         | 1,373,512   | 27,354      | 2                                   | 97,758        | 127,727           | 29,969   |  |  |
| 91                 | Savings banks and State banks.....               | 180                                     | 169                     | 4,630,240     | 3,696,797         | 933,443     | 18,652      | 11                                  | 141,307       | 163,980           | 22,673   |  |  |
| 92                 | Trust companies.....                             | 17                                      | 14                      | 1,111,603     | 639,830           | 471,673     | 3,836       | 3                                   | 133,592       | 171,985           | 38,388   |  |  |
|                    | Total, banks.....                                | 313                                     | 297                     | 10,298,675    | 7,520,047         | 2,778,628   | 55,442      | 16                                  | 372,657       | 463,692           | 91,035   |  |  |
|                    | Insurance companies—                             |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
| 93                 | Life.....  | 2                                       | 2                       | 674,963       | 653,521           | 21,442      | 428         |                                     |               |                   |          |  |  |
| 94                 | Fire and marine (stock).....                     | 1                                       | 1                       | 236,982       | 217,887           | 19,095      | 382         |                                     |               |                   |          |  |  |
| 95                 | Fire and marine (mutual).....                    | 2                                       | 2                       | 1,459         |                   | 1,459       | 29          |                                     |               |                   |          |  |  |
| 96                 | Casualty.....                                    | 4                                       | 3                       | 326,094       | 300,829           | 25,265      | 506         | 1                                   | 839           | 1,129             | 190      |  |  |
| 97                 | Fidelity and surety.....                         |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
| 98                 | All other.....                                   |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
|                    | Total, insurance companies.....                  | 9                                       | 8                       | 1,239,498     | 1,179,237         | 67,261      | 1,345       | 1                                   | 939           | 1,129             | 190      |  |  |
|                    | (Grand total, banks and insurance companies..... | 322                                     | 305                     | 11,538,173    | 8,692,284         | 2,845,889   | 56,787      | 17                                  | 373,596       | 464,821           | 91,225   |  |  |
|                    | Merchandising companies:                         |   |                         |               |                   |             |             |                                     |               |                   |          |  |  |
| 99                 | Department stores.....                           | 17                                      | 15                      | 1,290,150     | 918,495           | 341,655     | 6,305       | 2                                   | 21,319        | 25,648            | 4,329    |  |  |
| 100                | Wholesale jobbers.....                           | 163                                     | 145                     | 9,795,898     | 6,327,777         | 3,468,121   | 69,533      | 18                                  | 232,478       | 301,531           | 69,053   |  |  |
| 101                | Real estate.....                                 | 160                                     | 106                     | 1,173,172     | 665,421           | 3,177,751   | 6,147       | 54                                  | 257,356       | 355,431           | 98,074   |  |  |
| 102                | Amusement companies.....                         | 55                                      | 26                      | 580,665       | 533,884           | 44,781      | 806         | 29                                  | 291,160       | 354,974           | 63,774   |  |  |
| 103                | Hotels and restaurants.....                      | 28                                      | 16                      | 1,764,025     | 1,583,187         | 180,838     | 3,467       | 12                                  | 318,121       | 361,222           | 43,101   |  |  |
|                    | Total, merchandising companies.....              | 423                                     | 308                     | 14,573,910    | 10,230,764        | 4,343,146   | 86,348      | 115                                 | 1,120,434     | 1,398,765         | 278,331  |  |  |



|     |  |       |       |             |             |            |           |       |            |            |           |
|-----|--|-------|-------|-------------|-------------|------------|-----------|-------|------------|------------|-----------|
| 104 | All other corporations of every description not else-<br>where provided for..... | 1,270 | 815   | 18,609,302  | 11,811,008  | 6,798,294  | 132,583   | 455   | 3,414,689  | 4,366,734  | 952,045   |
| 105 | Corporations—inactive.....   | 542   |       |             |             |            |           | 342   | 273        | 23,261     | 27,991    |
|     | Total, miscellaneous companies.....  | 1,812 | 815   | 18,609,302  | 11,811,008  | 6,798,294  | 132,583   | 997   | 3,414,962  | 4,389,995  | 975,039   |
|     | Grand total for the State of West Virginia.....                                  | 4,381 | 2,668 | 238,566,280 | 172,156,553 | 66,409,707 | 1,314,023 | 1,713 | 23,121,111 | 27,569,277 | 4,148,106 |

WISCONSIN.

|    |  |     |     |            |            |           |         |     |           |           |          |
|----|--|-----|-----|------------|------------|-----------|---------|-----|-----------|-----------|----------|
| 1  | Agriculture and animal husbandry:  | 71  | 27  | \$157,938  | \$104,489  | \$53,449  | \$1,071 | 44  | \$261,026 | \$337,220 | \$76,194 |
| 2  | Farming.....   | 56  | 23  | 587,235    | 490,427    | 96,808    | 1,913   | 33  | 141,779   | 217,209   | 75,430   |
| 3  | Florists and fruit growers.....  | 13  | 6   | 232,805    | 162,480    | 70,325    | 1,403   | 7   | 40,218    | 54,066    | 13,848   |
| 4  | Stock raising.....   | 47  | 22  | 1,614,693  | 1,193,624  | 421,069   | 8,355   | 25  | 1,391,176 | 1,568,506 | 177,330  |
|    | Forest and lumber not provided for elsewhere.....                        |     |     |            |            |           |         |     |           |           |          |
|    | Total, agriculture and animal husbandry.....                             | 187 | 78  | 2,892,671  | 2,251,020  | 611,651   | 12,742  | 109 | 1,834,199 | 2,177,001 | 312,802  |
| 5  | Extraction of minerals:  | 4   | 3   | 2,308,111  | 1,304,717  | 1,003,394 | 20,068  | 1   | 49,803    | 55,529    | 5,726    |
| 6  | Coal mines.....  | 1   | 1   | 13         | 11         | 2         | 1       |     |           |           |          |
| 7  | Copper mines.....  | 11  |     |            |            |           |         | 11  | 31,310    | 229,401   | 198,091  |
| 8  | Gold and silver and precious metals.....                                 | 6   | 4   | 5,607,792  | 3,290,238  | 2,317,554 | 46,337  | 2   | 524,661   | 530,661   | 980      |
| 9  | Iron mines.....  | 19  | 7   | 773,797    | 444,772    | 329,025   | 6,225   | 12  | 416,418   | 493,678   | 77,260   |
| 10 | Lead and zinc mines.....   | 10  | 7   | 412,377    | 394,447    | 17,930    | 325     | 3   | 55,991    | 59,299    | 3,408    |
| 11 | Quarries.....  | 15  | 9   | 310,472    | 245,500    | 64,972    | 1,300   | 6   | 18,956    | 48,345    | 29,389   |
| 12 | Oil, gas, and salt wells.....  | 53  | 15  | 1,378,205  | 1,060,453  | 317,752   | 6,353   | 38  | 383,725   | 507,181   | 123,456  |
|    | All other.....   |     |     |            |            |           |         |     |           |           |          |
|    | Total, extraction of minerals.....                                       | 119 | 46  | 10,790,767 | 6,740,138  | 4,050,629 | 80,609  | 73  | 1,485,884 | 1,924,194 | 438,310  |
|    | Manufacturing and mechanical industries:                                 |     |     |            |            |           |         |     |           |           |          |
| 13 | Food and kindred products—   | 662 | 440 | 13,406,911 | 12,604,718 | 802,193   | 15,094  | 222 | 1,469,009 | 4,345,829 | 76,820   |
| 14 | Butter, cheese and milk.....   |     |     |            |            |           |         |     |           |           |          |
| 15 | Canning and preserving (fish and oysters, fruits<br>and vegetables)..... | 83  | 62  | 4,479,917  | 3,840,628  | 659,289   | 12,649  | 21  | 525,305   | 637,465   | 112,160  |
| 16 | Oleomargarine.....   | 1   | 9   | 5,506,469  | 3,807,821  | 1,698,615 | 33,808  | 1   | 43,681    | 50,317    | 6,636    |
| 17 | Slaughtering and meat packing, and meat products.....                    | 19  | 13  | 1,099,362  | 924,964    | 174,408   | 3,489   | 4   | 123,186   | 188,039   | 64,853   |
| 18 | Bread and bakery products.....   | 3   | 3   | 265,653    | 228,595    | 37,058    | 741     | 4   | 46,111    | 57,308    | 11,197   |
| 19 | Coffee and spices.....   | 55  | 43  | 2,376,597  | 1,955,956  | 420,641   | 8,189   | 12  | 482,464   | 477,981   | 25,517   |
| 20 | Flour mills and gristmills.....  |     |     |            |            |           |         |     |           |           |          |
| 21 | Sugar refining (not including beet sugar) and mo-<br>lasses.....         | 1   | 1   | 570,651    | 536,196    | 31,455    | 689     | 1   | 121,313   | 121,634   | 321      |
| 22 | Beet sugar.....  | 2   | 3   | 4,251,041  | 3,501,561  | 752,455   | 15,039  | 9   | 14,500    | 15,063    | 563      |
| 23 | Confectionery and ice cream.....   | 42  | 33  | 5,194,869  | 3,751,025  | 1,743,814 | 34,878  | 1   | 99,184    | 115,281   | 16,093   |
| 24 | Food preparations, all other.....  | 18  | 11  |            |            |           |         | 7   | 125,529   | 215,996   | 90,467   |
|    | Total, food and kindred products.....                                    | 899 | 617 | 37,454,448 | 31,151,460 | 6,302,988 | 121,576 | 282 | 6,020,286 | 6,424,913 | 404,627  |

TABLE 10a. - CORPORATION INCOME TAX - DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WISCONSIN—Continued.

| Classification No. | INDUSTRIES   |                         |               |                   | CORPORATIONS SHOWING NET INCOME. |             |                         |               |                   |         | CORPORATIONS SHOWING NO NET INCOME. |  |  |  |
|--------------------|--|-------------------------|---------------|-------------------|----------------------------------|-------------|-------------------------|---------------|-------------------|---------|-------------------------------------|--|--|--|
|                    | Total number of corporations reporting.            | Number of corporations. | Gross income. | Total deductions. | Net income.                      | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Benefit |                                     |  |  |  |
|                    | Manufacturing and mechanical industries—Continued. |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |
| 24                 | 3  | 1                       | \$350,164     | \$103,257         | \$186,877                        | \$3,738     | 2                       | \$21,483      | \$23,412          | \$1,929 |                                     |  |  |  |
| 25                 | 6  | 4                       | 262,077       | 102,314           | 69,763                           | 1,254       | 2                       | 17,543        | 18,386            | 843     |                                     |  |  |  |
| 26                 | 1  | 1                       | 10,322        | 8,229             | 2,093                            | 42          | 2                       |               |                   |         |                                     |  |  |  |
| 27                 | 46   | 37                      | 7,975,027     | 6,319,863         | 1,655,161                        | 31,663      | 9                       | 214,165       | 235,004           | 20,839  |                                     |  |  |  |
| 28                 | 1  | 1                       | 179,061       | 114,857           | 31,207                           | 684         |                         |               |                   |         |                                     |  |  |  |
| 29                 | 14   | 13                      | 1,470,221     | 1,289,905         | 180,319                          | 3,543       | 1                       | 17,369        | 19,257            | 1,948   |                                     |  |  |  |
| 30                 | 19   | 18                      | 2,707,961     | 2,105,665         | 602,299                          | 11,842      | 1                       |               |                   |         |                                     |  |  |  |
| 31                 | 9  | 6                       | 278,859       | 214,980           | 33,879                           | 611         | 3                       | 84,116        | 93,385            | 9,269   |                                     |  |  |  |
| 32                 | 15   | 11                      | 1,147,150     | 886,958           | 260,192                          | 5,132       | 4                       | 385,251       | 407,429           | 21,178  |                                     |  |  |  |
| 33                 | 16   | 13                      | 1,814,401     | 1,388,030         | 426,374                          | 8,321       | 3                       | 119,311       | 198,755           | 49,444  |                                     |  |  |  |
| 34                 | 130  | 105                     | 16,195,255    | 12,744,088        | 3,451,167                        | 66,863      | 25                      | 890,178       | 995,972           | 105,794 |                                     |  |  |  |
|                    | Total, textiles and their products.....            |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |
|                    | Iron and steel products—                           |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |
| 35                 | 23   | 21                      | 9,918,181     | 5,373,219         | 4,544,962                        | 89,919      | 2                       | 14,008        | 19,345            | 5,337   |                                     |  |  |  |
| 36                 | 319  | 249                     | 59,920,101    | 47,973,211        | 11,946,890                       | 235,217     | 70                      | 1,793,722     | 2,200,896         | 467,174 |                                     |  |  |  |
|                    | Total, iron and steel products.....                |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |
|                    | Lumber and its manufactures—                       |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |
| 37                 | 129  | 103                     | 16,599,915    | 13,786,492        | 2,813,423                        | 55,333      | 26                      | 3,502,565     | 4,024,994         | 522,429 |                                     |  |  |  |
| 38                 | 66   | 47                      | 7,555,149     | 6,777,346         | 777,803                          | 15,457      | 19                      | 628,027       | 753,521           | 125,491 |                                     |  |  |  |
| 39                 | 120  | 90                      | 8,661,102     | 7,055,582         | 1,625,520                        | 32,366      | 30                      | 872,789       | 1,047,374         | 174,585 |                                     |  |  |  |
|                    | Total, lumber and its manufactures.....            |                         |               |                   |                                  |             |                         |               |                   |         |                                     |  |  |  |



TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

Income returned for the calendar year ended Dec. 31, 1916.

WISCONSIN—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |             |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|-------------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit.    |
| 68                 | Manufacturing and mechanical industries—Continued.                                     | 24                                      | 17                      | \$1,359,573   | \$1,096,736       | \$262,837                           | \$4,507     | 7                       | \$199,451     | \$227,590         | \$28,139    |
| 69                 | Metals and metal products other than iron and steel—Continued.                         | 1                                       | 1                       | 140,450       | 99,023            | 41,427                              | 621         |                         |               |                   |             |
| 70                 | Carrriages and wagons.<br>Cars (steam railroad, street cars, etc.).<br>All other.      |   |                         |               |                   |                                     |             |                         |               |                   |             |
|                    | Total, metals and metal products other than iron and steel.                            | 134                                     | 107                     | \$8,186,745   | \$6,401,017       | \$1,785,728                         | \$23,767    | 27                      | \$43,337      | \$32,713          | \$9,624     |
|                    | Miscellaneous industries—  |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 71                 | Tobacco.   | 18                                      | 10                      | 520,324       | 482,536           | 37,788                              | 757         | 8                       | 87,760        | 68,082            | 10,392      |
| 72                 | Agricultural implements.   | 18                                      | 10                      | 1,857,813     | 1,857,813         | 0                                   | 4,990       | 8                       | 312,066       | 363,381           | 50,885      |
| 73                 | Electrical machinery.  | 34                                      | 19                      | 2,789,189     | 2,128,602         | 660,587                             | 12,627      | 15                      | 441,719       | 183,325           | 41,806      |
| 74                 | Musical instruments, pianos, organs, etc.  | 7                                       | 4                       | 459,883       | 387,771           | 72,112                              | 1,442       | 3                       | 31,435        | 47,300            | 16,065      |
| 75                 | Rubber goods.  | 12                                      | 10                      | 5,870,039     | 1,496,331         | 1,374,308                           | 27,184      | 2                       | 14,863        | 20,844            | 5,981       |
| 76                 | Fur goods.   | 5                                       | 4                       | 310,498       | 272,700           | 37,798                              | 756         | 1                       | 32,834        | 40,351            | 7,517       |
| 77                 | Shipbuilding.  | 13                                      | 8                       | 1,976,559     | 1,656,859         | 319,700                             | 6,395       | 5                       | 94,999        | 105,116           | 10,117      |
| 78                 | Building construction.   | 45                                      | 35                      | 1,736,943     | 1,552,224         | 184,719                             | 3,190       | 10                      | 312,326       | 372,225           | 59,899      |
| 79                 | Construction, contracting (payments, roads, tunnels, river and harbor dredging, etc.). | 92                                      | 66                      | 4,489,949     | 3,949,093         | 540,856                             | 10,898      | 26                      | 609,183       | 687,022           | 77,839      |
| 80                 | Engineering.   | 18                                      | 10                      | 1,311,126     | 1,016,281         | 294,845                             | 5,868       | 8                       | 292,827       | 375,284           | 80,457      |
| 81                 | All other.   | 147                                     | 108                     | 13,034,823    | 9,375,475         | 3,659,348                           | 72,867      | 39                      | 451,234       | 1,073,623         | 622,389     |
|                    | Total, miscellaneous industries.   | 409                                     | 284                     | \$34,651,824  | \$27,175,715      | \$7,476,109                         | \$146,974   | 125                     | \$2,681,876   | \$3,665,153       | \$983,277   |
|                    | Grand total, manufacturing and mechanical industries.                                  | 2,942                                   | 2,163                   | \$64,555,210  | \$77,534,864      | \$7,020,256                         | \$1,714,485 | 779                     | \$2,277,142   | \$5,896,703       | \$3,619,561 |
|                    | Public utilities:  |   |                         |               |                   |                                     |             |                         |               |                   |             |
| 82                 | Electric and gas lighting and power companies.   | 170                                     | 118                     | \$14,159,100  | \$11,155,808      | \$2,907,292                         | \$58,544    | 52                      | \$499,060     | \$712,434         | \$213,374   |
| 83                 | Railroads, steam.  | 32                                      | 15                      | \$2,217,015   | \$1,729,352       | \$488,263                           | \$9,688     | 17                      | \$748,830     | \$855,574         | \$136,744   |
| 84                 | Railroads, electric, city and suburban.  | 15                                      | 10                      | \$3,319,322   | \$6,704,619       | \$1,555,303                         | \$31,063    | 5                       | \$324,070     | \$342,714         | \$18,644    |

|     |   |        |             |             |             |           |       |            |            |            |
|-----|---|--------|-------------|-------------|-------------|-----------|-------|------------|------------|------------|
| 85  | Steamship transportation companies.....                                     | 7      | 362,165     | 328,727     | 33,438      | 668       | 5     | 42,626     | 14,015     | 1,089      |
| 86  | Waterworks.....   | 8      | 1,704,437   | 943,125     | 761,812     | 15,222    | 1     | 7,611      | 8,213      | 602        |
| 87  | Express companies.....  | 321    | 7,055,291   | 5,322,318   | 1,732,973   | 34,509    | 116   | 222,311    | 246,209    | 23,805     |
| 88  | Telephone, telegraph, and radio companies.....                              | 53     | 2,881,178   | 2,244,072   | 637,106     | 12,746    | 38    | 307,973    | 368,562    | 60,589     |
| 89  | All other.....  | 532    | 36,094,208  | 28,488,021  | 8,206,187   | 162,470   | 231   | 2,152,481  | 2,608,321  | 455,840    |
|     | Total, public utilities.....  |        |             |             |             |           |       |            |            |            |
|     | Banks and insurance companies:  |        |             |             |             |           |       |            |            |            |
|     | Banks—  |        |             |             |             |           |       |            |            |            |
| 90  | National banks.....   | 131    | 9,730,121   | 7,352,870   | 2,377,251   | 17,588    | 10    | 240,271    | 258,488    | 18,217     |
| 91  | Savings banks and State banks.....  | 729    | 13,437,310  | 9,851,406   | 3,585,804   | 71,470    | 58    | 557,741    | 973,652    | 113,911    |
| 92  | Trust companies.....  | 11     | 663,827     | 459,101     | 204,726     | 4,086     |       |            |            |            |
|     | Total, banks.....   | 881    | 23,831,158  | 17,663,377  | 6,167,781   | 123,134   | 68    | 798,012    | 1,232,140  | 134,128    |
|     | Insurance companies—  |        |             |             |             |           |       |            |            |            |
| 93  | Life.....   | 6      | 60,167,896  | 57,126,739  | 3,041,197   | 60,823    | 2     | 587,197    | 616,541    | 29,344     |
| 94  | Fire and marine (stock).....  | 4      | 7,156,381   | 6,420,437   | 735,944     | 14,719    |       |            |            |            |
| 95  | Fire and marine (mutual).....   | 111    | 92,906      | 92,906      | 92,906      | 1,875     |       |            |            |            |
| 96  | Casualty.....   | 58     | 898,452     | 782,550     | 115,902     | 2,323     |       |            |            |            |
| 97  | Fidelity and surety.....  | 18     |             |             |             |           | 18    | 73,181     | 76,240     | 3,059      |
| 98  | All other.....  |        |             |             |             |           |       |            |            |            |
|     | Total, insurance companies.....   | 197    | 68,315,675  | 64,329,726  | 3,985,949   | 79,740    | 20    | 660,378    | 692,781    | 32,403     |
|     | Grand total, banks and insurance companies.....                             | 1,078  | 92,146,833  | 81,993,103  | 10,153,730  | 202,874   | 88    | 1,458,390  | 1,924,921  | 466,531    |
|     | Merchandising companies:  |        |             |             |             |           |       |            |            |            |
| 99  | Department stores.....  | 25     | 4,926,511   | 3,886,026   | 1,040,485   | 20,645    | 7     | 327,733    | 347,066    | 19,333     |
| 100 | Wholesale jobbers.....  | 228    | 17,368,905  | 12,598,924  | 4,769,981   | 92,658    | 30    | 1,200,398  | 1,358,414  | 158,016    |
| 101 | Real estate.....  | 329    | 2,393,581   | 1,849,207   | 544,374     | 10,843    | 153   | 819,394    | 1,169,886  | 350,492    |
| 102 | Amusement companies.....  | 144    | 1,499,051   | 1,326,586   | 172,465     | 3,440     | 63    | 1,035,628  | 1,159,035  | 123,407    |
| 103 | Hotels and restaurants.....   | 53     | 1,807,456   | 1,684,305   | 123,151     | 2,448     | 13    | 820,370    | 878,123    | 57,753     |
|     | Total, merchandising companies.....   | 816    | 27,995,504  | 21,345,048  | 6,650,456   | 130,034   | 266   | 4,203,523  | 4,912,524  | 709,001    |
| 104 | All other corporations of every description not elsewhere provided for..... | 3,818  | 61,651,077  | 45,611,409  | 16,039,668  | 312,365   | 1,320 | 10,153,498 | 14,417,348 | 4,283,850  |
| 105 | Corporations—Inactive.....  | 1,909  |             |             |             |           | 1,909 | 16,924     | 71,196     | 54,272     |
|     | Total, miscellaneous companies.....   | 5,727  | 61,651,077  | 45,611,409  | 16,039,668  | 312,365   | 3,229 | 10,170,422 | 14,488,544 | 4,318,122  |
|     | Grand total for the State of Wisconsin.....                                 | 11,685 | 590,726,270 | 463,963,693 | 132,762,577 | 2,615,579 | 4,778 | 43,582,041 | 53,932,208 | 10,350,167 |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WYOMING—Continued.

| Classification No. | INDUSTRIES.  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   | CORPORATIONS SHOWING NO NET INCOME. |             |                         |               |                   |          |
|--------------------|--|---|-------------------------|---------------|-------------------|-------------------------------------|-------------|-------------------------|---------------|-------------------|----------|
|                    |  | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income.                         | Normal tax. | Number of corporations. | Gross income. | Total deductions. | Deficit. |
|                    | Manufacturing and mechanical industries—Continued. |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Liquors and beverages—                             |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 47                 | Distilled.....                                     | 3                                       | 2                       | \$295,003     | \$249,523         | \$46,480                            | \$980       | 1                       | \$33,494      | \$36,625          | \$3,131  |
| 48                 | Malted.....  | 2                                       | 1                       | 4,297         | 1,709             | 2,588                               | 53          | 1                       | 128           | 359               | 241      |
| 49                 | All other.....                                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, liquors and beverages.....                  | 5                                       | 3                       | 300,300       | 251,232           | 49,068                              | 983         | 2                       | 33,622        | 36,984            | 3,372    |
|                    | Chemicals and allied products—                     |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 50                 | Chemicals.....                                     | 2                                       | 2                       | 48,265        | 36,222            | 12,043                              | 241         |                         |               |                   |          |
| 51                 | Fertilizers.....                                   | 1                                       | 2                       | 21,357        | 4,448             | 16,909                              | 338         | 1                       | 1,959         | 1,959             | 1,959    |
| 52                 | Gas, illuminating and heating.....                 | 7                                       | 2                       |               |                   |                                     |             | 5                       | 18,602        | 18,602            | 18,602   |
| 53                 | Oils and oil products.....                         |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 54                 | Paints and varnishes.....                          |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 55                 | Patent medicines.....                              |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 56                 | Petroleum, refined.....                            | 4                                       | 3                       | 590,753       | 88,775            | 501,978                             | 5,096       | 1                       | 1,030         | 1,030             | 1,030    |
| 57                 | Soap.....  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 58                 | All other.....                                     | 2                                       |                         |               |                   |                                     |             | 2                       | 2,912         | 3,086             | 174      |
|                    | Total, chemicals and allied products.....          | 16                                      | 7                       | 660,375       | 129,445           | 530,930                             | 5,675       | 9                       | 2,912         | 24,677            | 21,765   |
|                    | Stone, clay, and glass products—                   |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Stone—   |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 59                 | Cement.....  | 1                                       | 1                       | 70,767        | 34,246            | 36,521                              | 730         |                         |               |                   |          |
| 60                 | Marble and stone work.....                         |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Clay—  |   |                         |               |                   |                                     |             |                         |               |                   |          |
| 61                 | Brick and tile.....                                | 2                                       | 2                       | 36,092        | 28,100            | 7,992                               | 160         |                         |               |                   |          |
| 62                 | Pottery, terra cotta, fire clay, etc.....          | 1                                       |                         |               |                   |                                     |             |                         |               |                   |          |
| 63                 | All other.....                                     |   |                         |               |                   |                                     |             | 1                       | 44,114        | 47,661            | 3,547    |
| 64                 | Glass and glass products.....                      |   |                         |               |                   |                                     |             |                         |               |                   |          |
|                    | Total, stone, clay, and glass products.....        | 4                                       | 3                       | 106,859       | 62,316            | 44,543                              | 890         | 1                       | 44,114        | 47,661            | 3,547    |





TABLE 10a.—CORPORATION INCOME TAX—DISTRIBUTION OF INCOMES BY INDUSTRIES, FOR STATES AND TERRITORIES—Continued.

[Income returned for the calendar year ended Dec. 31, 1916.]

WYOMING—Continued.

| Classification No. | INDUSTRIES  | CORPORATIONS SHOWING NET INCOME.        |                         |               |                   |             |             | CORPORATIONS SHOWING NO NET INCOME |               |                   |         |  |  |
|--------------------|---|---|-------------------------|---------------|-------------------|-------------|-------------|------------------------------------|---------------|-------------------|---------|--|--|
|                    |   | Total number of corporations reporting. | Number of corporations. | Gross income. | Total deductions. | Net income. | Normal tax. | Number of corporations.            | Gross income. | Total deductions. | Deficit |  |  |
|                    | Banks and insurance companies—Continued.                                    |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
|                    | Insurance companies—  |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
| 93                 | Life.....   | 1                                       | 1                       | 856,076       | \$44,358          | \$11,718    | \$234       |                                    |               |                   |         |  |  |
| 94                 | Fire and marine (stock).....  |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
| 95                 | Fire and marine (mutual).....   |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
| 96                 | Casualty.....   | 10                                      | 8                       | 14,577        | 12,276            | 2,401       | 45          | 2                                  | \$2,877       | \$7,421           | \$4,544 |  |  |
| 97                 | Fidelity and surety.....  |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
| 98                 | All other.....  |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
|                    | Total, insurance companies.....   | 11                                      | 9                       | 70,753        | 56,634            | 14,119      | 279         | 2                                  | 2,877         | 7,421             | 4,544   |  |  |
|                    | Grand total, banks and insurance companies.....                             | 131                                     | 114                     | 2,634,633     | 1,685,155         | 948,878     | 18,969      | 17                                 | 65,924        | 126,815           | 60,891  |  |  |
|                    | Merchandising companies:  |   |                         |               |                   |             |             |                                    |               |                   |         |  |  |
| 99                 | Department stores.....  | 1                                       | 1                       | 29,303        | 14,516            | 14,787      | 296         |                                    |               |                   |         |  |  |
| 100                | Wholesale jobbers.....  | 15                                      | 14                      | 445,360       | 317,264           | 128,096     | 2,562       | 1                                  | 4,161         | 7,264             | 3,163   |  |  |
| 101                | Real estate.....  | 35                                      | 21                      | 441,232       | 344,662           | 96,570      | 1,887       | 14                                 | 47,821        | 68,749            | 20,928  |  |  |
| 102                | Amusement companies.....  | 6                                       | 3                       | 42,497        | 39,071            | 3,426       | 68          | 3                                  | 33,252        | 37,200            | 3,948   |  |  |
| 103                | Hotels and restaurants.....   | 12                                      | 9                       | 517,957       | 476,155           | 41,802      | 888         | 3                                  | 71,000        | 87,483            | 16,483  |  |  |
|                    | Total, merchandising companies.....   | 69                                      | 48                      | 1,476,349     | 1,191,668         | 284,681     | 5,651       | 21                                 | 156,174       | 200,696           | 44,522  |  |  |
| 104                | All other corporations of every description not elsewhere provided for..... | 321                                     | 237                     | 4,668,292     | 3,327,700         | 1,340,592   | 26,450      | 84                                 | 470,868       | 653,278           | 182,410 |  |  |
| 105                | Corporations—inactive.....  | 236                                     |                         |               |                   |             |             | 293                                |               | 38,446            | 38,444  |  |  |
|                    | Total, miscellaneous companies.....   | 614                                     | 237                     | 4,668,292     | 3,327,700         | 1,340,592   | 26,450      | 377                                | 470,870       | 691,724           | 220,854 |  |  |
|                    | Grand total for the State of Wyoming.....                                   | 1,291                                   | 694                     | 28,645,899    | 19,750,240        | 8,865,659   | 170,818     | 597                                | 2,368,369     | 3,302,592         | 934,223 |  |  |

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## APPENDIX.

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CLASSIFICATION OF OCCUPATIONAL GROUPS IN THE PERSONAL  
INCOME TABLES.

CLASSIFICATION OF INDUSTRIAL GROUPS IN THE CORPORATION  
INCOME TABLES.

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## CLASSIFICATION OF OCCUPATIONAL GROUPS IN THE PERSONAL INCOME TABLES.

### PROFESSIONS.

Classification  
No.

1. Accounting professions: Accountants, statisticians, actuaries, etc.
2. Architects.
3. Artists: Painters, sculptors, etc.
4. Authors, editors, reporters, etc.
5. Clergymen.
6. Engineers: Civil, mining, etc.
7. Lawyers and judges.
8. Medical professions: Physicians, surgeons, oculists, dentists, nurses and other medical specialists.
9. Public service: Civil.
10. Public service: Military.
11. Theatrical professions: Actors, singers, musicians, etc.
12. Teachers: From kindergarten to university: also school and college officials
13. All other professions and occupations.
14. Professions and occupations not stated.

### BUSINESS.

15. Agriculturists: Farmers, stock raisers, orchardists, etc.
16. Bankers.
17. Real-estate brokers: Agents and salesmen.
18. Stock and bond brokers.
19. Insurance brokers.
20. Brokers: All other.
21. Capitalists: Investors and speculators.
22. Commercial travelers.
23. Corporation officials: Secretaries, managers, cashiers, presidents, etc.
24. Employees, all other: Superintendents, foremen, office employees, etc.
25. Hotel proprietors and restaurateurs.
26. Insurance agents and solicitors.
27. Labor, skilled and unskilled.
28. Lumbermen.
29. Manufacturers.
30. Merchants and dealers: Storekeepers, jobbers, commission merchants, etc.
31. Mine owners and mine operators.
32. Saloon keepers.
33. Sportsmen and turfmen.
34. Theatrical business: Owners, managers, etc.
35. All other business.
36. Business not stated.

## CLASSIFICATION OF INDUSTRIAL GROUPS IN THE CORPORATION INCOME TABLES.

### A. AGRICULTURE AND ANIMAL HUSBANDRY.

Classification  
No.

1. Farming.
2. Florists and fruit growers.
3. Stock raising.
4. Forest and lumber not elsewhere provided for.

### B. EXTRACTION OF MINERALS.

5. Coal mines.
6. Copper mines.
7. Gold and silver and precious metals
8. Iron mines.
9. Lead and zinc mines.
10. Quarries.
11. Oil, gas, and salt wells.
12. All other.

## C. MANUFACTURING AND MECHANICAL INDUSTRIES.

## (C-1) FOOD AND KINDRED PRODUCTS.

13. Butter, cheese and milk:  
Includes the manufacture of—  
Butter.  
Butter, reworking.  
Cheese.  
Condensed milk.
14. Canning and preserving:  
Includes the canning and preserving of—  
Fish.  
Fruits and vegetables.  
Oysters.  
Pickles, preserves, and sauces.
15. Oleomargarine.
16. Slaughtering and meat packing, and meat products:  
Includes—  
Lard, refined, not made in slaughtering and meat-packing establishments.  
Sausage, not made in slaughtering and meat-packing establishments.  
Slaughtering and meat packing, wholesale.  
Slaughtering, wholesale, not including meat packing.
17. Bread and other bakery products.
18. Coffee and spice, including roasting and grinding.
19. Flour-mills and gristmills:  
Includes—  
Flour-mill and gristmill products.  
Rice, cleaning and polishing.
20. Sugar, refining (not including beet sugar), and molasses.  
Includes—  
Sugar, cane.  
Sugar, refining, not including beet sugar.
21. Beet sugar.
22. Confectionery and ice cream.
23. Food preparations, all other:  
Includes the manufacture of—  
Chocolate and cocoa products, not including confectionery  
Cordials and flavoring sirups.  
Flavoring extracts.  
Food preparations, not elsewhere specified.  
Glucose.  
Peanuts, grading, roasting, cleaning and shelling  
Poultry, killing and dressing.  
Starch.  
Vinegar and cider.

## (C-2) TEXTILES AND THEIR PRODUCTS.

24. Carpets and rugs:  
Includes the manufacture of—  
Carpets and rugs, other than rag  
Carpets, rag.
25. Cordage and twine.
26. Cotton goods:  
Includes the manufacture of—  
Cotton goods.  
Cotton small wares.  
Flags and banners.  
Lace, cotton.
27. Hats and caps:  
Includes the manufacture of—  
Hats and caps, other than felt, straw and wool  
Hats, fur-felt.  
Hats, wool-felt.
28. Hosiery and knit goods, including hand-knit goods.
29. Silk and silk goods, including throwsters.

30. Woolen, worsted goods:  
Includes—  
Felt goods.  
Shoddy.  
Wool pulling.  
Wool scouring.  
Woolen goods.  
Worsted goods.
31. Men's clothing, including buttonholes.
32. Women's clothing.
33. Other men's and women's furnishings:  
Includes the manufacture of—  
Collars and cuffs, men's.  
Corsets.  
Furnishing goods, men's.  
Shirts.  
Millinery and lace goods, not elsewhere specified.  
Suspenders, garters, and elastic woven goods.
34. All other:  
Includes the manufacture of—  
Awnings, tents and sails.  
Bags, other than paper, not including bags made in textile mills.  
Belting and hose, woven.  
Cloth, sponging and refinishing.  
Clothing, horse.  
Dyeing and finishing textiles, exclusive of that done in textile mills.  
Flax and hemp, dressed.  
Haircloth.  
Hammocks.  
Jute goods.  
Linen goods.  
Mats and matting, from cocoa fiber, grass, etc.  
Nets and seines.  
Oakum.  
Oilcloth and linoleum, floor.  
Oilcloth, enameled.  
Regalia, and society badges and emblems.  
Upholstering, materials, not elsewhere specified.  
Waste.
- (C-3) IRON AND STEEL PRODUCTS.
35. Blast furnaces, steel works and rolling mills:  
Includes the manufacture of—  
Iron and steel in blast furnaces and steelworks and rolling mills.  
Cast-iron and wrought-iron pipe.  
Structural ironwork, not made in steelworks or rolling mills.  
Tinplate and terneplate.  
Wire.  
Wirework, including wire rope and cable, not elsewhere specified.
36. Foundry and machine shops:  
Includes the manufacture of—  
Cash registers and calculating machines.  
Cutlery and edge tools.  
Engines, steam, gas and water.  
Files.  
Firearms.  
Foundry and machine-shop products.  
Gas machines and gas and water meters.  
Hardware.  
Hardware, saddlery.  
Horseshoes, not made in steelworks or rolling mills.  
Iron and steel, bolts and nuts, washers and rivets, not made in steelworks or rolling mills.  
Iron and steel, doors and shutters.  
Iron and steel forgings, not made in steelworks or rolling mills.  
Iron and steel, nails and spikes, cut and wrought, including wire nails, not made in steelworks or rolling mills.

## 36. Foundry and machine shops—Continued.

Includes the manufacture of—Continued.

- Locomotives, not made by railroad companies.
- Ordnance and accessories.
- Pens, steel.
- Plumbers' supplies, not elsewhere specified.
- Pumps, not including steam pumps.
- Pumps, steam.
- Safes and vaults.
- Saws.
- Scales and balances.
- Screws, machine.
- Screws, wood.
- Sewing machines and attachments.
- Springs, steel, car, and carriage, etc., not made in steelworks or rolling mills.
- Steam fittings and steam and hot-water heating apparatus.
- Stoves and hot-air furnaces, except gas and oil stoves.
- Stoves, gas and oil.
- Tools, not elsewhere specified.
- Typewriters and supplies.
- Vault lights and ventilators.

**(C-4) LUMBER AND ITS MANUFACTURES.**

## 37. Sawmills, planing mills:

Includes—

- Lumber and timber products.
- Lumber, planing-mill products, not including planing mills connected with sawmills.

## 38. Furniture and fixtures:

Includes the manufacture of—

- Billiard tables and materials.
- Furniture.
- Looking-glass and picture frames.
- Refrigerators.
- Show cases.

## 39. All other woodworking establishments:

Includes the manufacture of—

- Baskets and rattan and willow ware.
- Boxes, cigar.
- Boxes, wooden packing, except cigar boxes.
- Charcoal, not including production in the lumber and wood distillation industries.
- Coffins, burial cases and undertakers' goods.
- Cooperage.
- Cork, cutting.
- Lasts.
- Matches.
- Pulp goods.
- Pulp wood.
- Rules, ivory and wood.
- Sewing-machine cases.
- Window and door screens and weather strips.
- Wood carpet.
- Wood preserving.
- Wood, turned and carved.
- Wooden goods, not elsewhere specified.

**(C-5) LEATHER AND FINISHED PRODUCTS.**

## 40. Leather, tanned, curried and finished:

Includes—

- Belting, leather.
- Leather, tanned, curried and finished.

## 41. Boots and shoes, not including rubber boots and shoes.



## 42. All other:

- Includes the manufacture of—
- Boot and shoe cut stock.
- Boot and shoe findings.
- Gloves and mittens, leather.
- Leather goods, not elsewhere specified.
- Pocketbooks.
- Saddlery and harness.
- Trunks and valises.

**(C-6) PAPER AND PRINTING.**

## 43. Paper and wood pulp, including cardboards, not made in paper mills.

## 44. Manufactures of paper:

- Includes the manufacture of—
- Bags, paper, not including bags made in paper mills.
- Boxes, fancy and paper.
- Card cutting and designing.
- Envelopes.
- Paper goods, not elsewhere specified.
- Paper patterns.
- Wall paper, not made in paper mills.

## 45. Printing and publishing:

- Includes—
- Bookbinding and blank-book making.
- Labels and tags.
- Lithographing.
- Printing and publishing, book and job.
- Music.
- Newspapers and periodicals.
- Printing materials.

## 46. Industries relating to printing and publishing (engraving, stereotyping, electrotyping, type-founding, etc.):

- Includes—
- Engraving and die sinking.
- Engraving, steel and copper plate, including plate printing.
- Engraving, wood.
- Photo-engraving, not done in printing establishments.
- Stereotyping and electrotyping.
- Type-founding.

**(C-7) LIQUORS AND BEVERAGES.**

## 47. Distilled.

## 48. Malted:

- Includes the manufacture of—
- Liquors, malt.
- Malt.

## 49. Other:

- Includes the manufacture of—
- Liquors, vinous.
- Mineral and soda waters.

**(C-8) CHEMICALS AND ALLIED PRODUCTS.**

## 50. Chemicals:

- Includes the manufacture of—
- Chemicals.
- Sulphuric, nitric, and mixed acids.

## 51. Fertilizers.

## 52. Gas, illuminating and heating.

## 53. Oils, and oil products:

- Includes the manufacture of—
- Oil, castor.
- Oil, cottonseed and cake.
- Oil, essential.
- Oil, lard, not made in slaughtering and meat-packing establishments.
- Oil, linseed.
- Oil, not elsewhere specified.

## 54. Paints and varnishes.

## 55. Patent medicines:

Includes patent medicines and compounds.

## 56. Petroleum, refined.

## 57. Soap.

## 58. All other:

Includes the manufacture of—

- Baking powders and yeast.
- Blacking, stains and dressings.
- Bluing.
- Bone, carbon and lampblack.
- Candles.
- Cleansing and polishing preparations.
- Coke, not including gas-house coke.
- Drug grinding.
- Druggists' preparations.
- Dyestuffs and extracts.
- Explosives.
- Grease and tallow, not elsewhere specified, not including axle grease.
- Ink, printing.
- Ink, writing.
- Lubricating greases, including axle grease.
- Perfumery and cosmetics.
- Salt.
- Turpentine and rosin.
- Wood distillation, not including turpentine and rosin.

## (C-9) STONE, CLAY, AND GLASS PRODUCTS.

## STONE:

## 59. Cement.

## 60. Marble and stone work:

Includes the manufacture of—

- Artificial-stone products.
- Emery and other abrasive wheels.
- Grindstones.
- Hones and whetstones.
- Lime.
- Marble and stone work.
- Millstones.
- Monuments and tombstones.

## CLAY:

## 61. Brick and tile:

Including sand-lime brick.

## 62. Pottery, terra cotta, fire clay, etc.

## 63. All other:

Includes—

- China decorating, not including that done in potteries.
- Crucibles.
- Minerals and earths, ground.
- Statuary and art goods.
- Wall plaster.

## GLASS:

## 64. Glass and glass products:

Includes—

- Glass.
- Glass, cutting, staining and ornamenting.
- Mirrors, framed and unframed, not elsewhere specified.

## (C-10) METALS AND METAL PRODUCTS OTHER THAN IRON AND STEEL.

## 65. Smelters:

Includes—

- Smelting and refining, copper.
- Smelting and refining, lead.
- Smelting and refining, zinc.
- Smelting and refining, not from ore.

## 66. Manufactures:

Includes—

- Aluminum ware.
- Babbitt metal and solder.
- Bells.
- Brass, bronze, and copper products.
- Clocks.
- Copper, tin, and sheet-iron work.
- Electroplating.
- Galvanizing.
- Gas and electric fixtures.
- Gold and silver, leaf and foil.
- Gold and silver, reducing and refining, not from ore.
- Jewelry.
- Lamps and reflectors.
- Lead, bar, pipe, and sheet.
- Needles, pins, and hooks and eyes.
- Pens, gold.
- Plated ware.
- Silversmithing and silverware.
- Stamped and enameled ware, not elsewhere specified.
- Tin foil.
- Tinware, not elsewhere specified.
- Watch and clock materials.
- Watchcases.
- Watches.

## (C-11) VEHICLES FOR TRANSPORTATION.

## 67. Automobiles, motorcycles and bicycles:

Includes the manufacture of—

- Automobile bodies and parts.
- Automobiles.
- Motorcycles, bicycles and parts.

## 68. Carriages and wagons:

Includes the manufacture of—

- Carriage and wagon materials.
- Carriages and sleds, children's.
- Carriages and wagons.

## 69. Cars (steam railroad, street cars, etc.):

Includes—

- Cars and general shop construction and repairs by steam railroad companies.
- Cars and general shop construction and repairs by street railroad companies.
- Cars, steam railroad, not including operations of railroad companies.
- Cars, street railroad, not including operations of railroad companies.

## 70. All other:

Includes—

- Aeroplanes and parts.
- Wheelbarrows.

## (C-12) MISCELLANEOUS INDUSTRIES.

## 71. Tobacco:

Includes the manufacture of—

- Tobacco, chewing and smoking, and snuff.
- Tobacco, cigars, and cigarettes.

## 72. Agricultural implements.

## 73. Electrical machinery:

Includes electrical machinery, apparatus and supplies.

## 74. Musical instruments, pianos, organs, etc.:

Includes the manufacture of—

- Musical instruments and materials, not specified.
- Organs.
- Pianos.
- Piano and organ materials.
- Phonographs and graphophones.

75. Rubber goods:  
Includes the manufacture of—  
Belting and hose, rubber.  
Boots and shoes, rubber.  
Rubber goods, not elsewhere specified.
76. Fur goods, including furs, dressed.
77. Shipbuilding:  
Includes—  
Shipbuilding, iron and steel.  
Shipbuilding, wooden, including boat building.
78. Building construction.
79. Construction contracting (pavements, roads, tunnels, river and harbor dredging, etc.).
80. Engineering.
81. All other:  
Includes—  
Ammunition.  
Artificial flowers.  
Artificial limbs.  
Artists' materials.  
Asbestos products, not including steam packing.  
Brooms.  
Brushes.  
Buttons.  
Combs and hairpins, not made from metal or rubber.  
Dairymen's, poultrymen's and apiarists' supplies.  
Dental goods.  
Enameling.  
Engravers' materials.  
Fancy articles, not elsewhere specified.  
Feathers and plumes.  
Fire extinguishers, chemical.  
Fireworks.  
Foundry supplies.  
Fuel, manufactured.  
Graphite, ground and refined.  
Hairwork.  
Hand stamps.  
Hat and cap materials.  
Hats, straw.  
House-furnishing goods, not elsewhere specified.  
Ice, manufactured.  
Instruments, professional and scientific.  
Ivory, shell, and bone work, not including combs and hairpins.  
Japanning.  
Jewelry and instrument cases.  
Lapidary work.  
Laundries, steam.  
Mattresses and spring beds, not elsewhere specified.  
Models and patterns, not including paper patterns.  
Motion-picture films.  
Mucilage and paste.  
Optical goods.  
Paving materials.  
Pencils, lead.  
Pens, fountain and stylographic.  
Photographic materials.  
Photographic apparatus.  
Pipes, tobacco.  
Pulp, from fiber other than wood.  
Roofing materials.  
Sand and emery paper and cloth.  
Signs, and advertising novelties.  
Soda-water apparatus.  
Sporting and athletic goods.  
Stationery goods, not elsewhere specified.  
Steam packing.

All other—Continued.

Includes—Continued.

- Stencils and brands.
- Straw goods, not elsewhere specified.
- Surgical appliances.
- Toys and games.
- Umbrellas and canes.
- Washing machines and clothes wringers.
- Whalebone cutting.
- Whips.
- Windmills, not elsewhere specified.
- Window shades and fixtures.

#### D. PUBLIC UTILITIES.

- 82. Electric and gas lighting and power companies.
- 83. Railroads, steam.
- 84. Railways, electric, city, and suburban.
- 85. Steamship transportation companies.
- 86. Water works.
- 87. Express companies.
- 88. Telephone and telegraph companies.
- 89. All other.

#### E. BANKS AND INSURANCE COMPANIES.

##### (E-1) BANKS.

- 90. National banks.
- 91. Savings banks and State banks.
- 92. Trust companies.

##### (E-2) INSURANCE COMPANIES.

- 93. Life.
- 94. Fire and marine (stock).
- 95. Fire and marine (mutual).
- 96. Casualty.
- 97. Fidelity and surety.
- 98. All other.

#### F. MERCHANDISING COMPANIES.

- 99. Department stores.
- 100. Wholesale jobbers.
- 101. Real estate.
- 102. Amusement companies.
- 103. Hotels and restaurants.

#### G. MISCELLANEOUS CORPORATIONS.

- 104. All other corporations of every description not elsewhere provided for.

#### H. INACTIVE CORPORATIONS.

- 105. Corporations, inactive or out of business.

















