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TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

Statistics of Income

COMPILED FROM THE RETURNS FOR 1917
UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE



WASHINGTON
GOVERNMENT PRINTING OFFICE
1919

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Statistics of Income

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CHART SHOWING BY INCOME CLASSES, THE NUMBER OF PERSONAL RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1917.

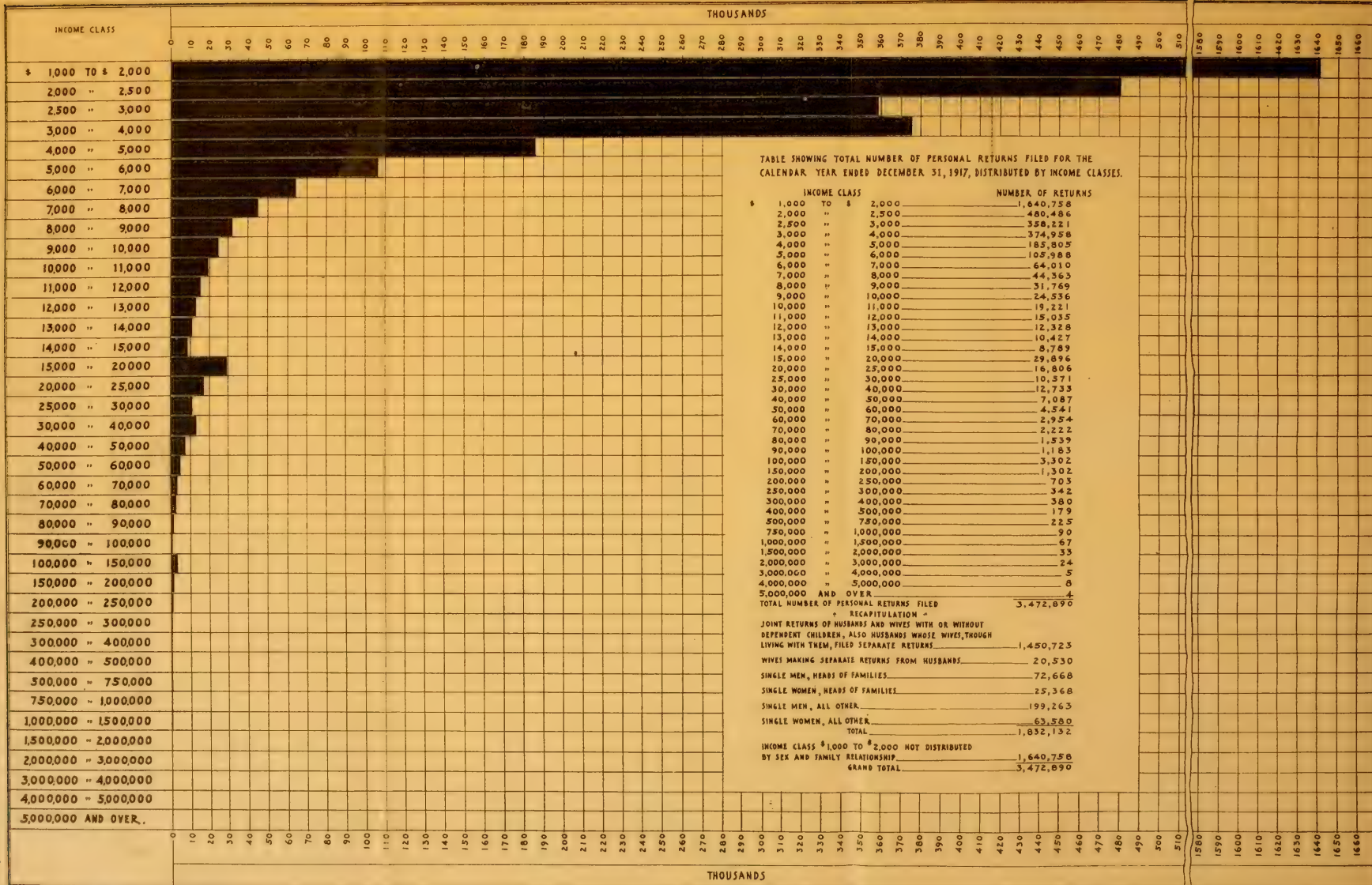


TABLE SHOWING TOTAL NUMBER OF PERSONAL RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1917, DISTRIBUTED BY INCOME CLASSES.

INCOME CLASS	NUMBER OF RETURNS
\$ 1,000 TO \$ 2,000	1,640,758
2,000 " 2,500	480,486
2,500 " 3,000	358,221
3,000 " 4,000	374,958
4,000 " 5,000	185,805
5,000 " 6,000	105,988
6,000 " 7,000	64,010
7,000 " 8,000	44,365
8,000 " 9,000	31,759
9,000 " 10,000	24,536
10,000 " 11,000	19,221
11,000 " 12,000	15,035
12,000 " 13,000	12,328
13,000 " 14,000	10,427
14,000 " 15,000	8,789
15,000 " 20,000	29,896
20,000 " 25,000	16,806
25,000 " 30,000	10,371
30,000 " 40,000	12,733
40,000 " 50,000	7,087
50,000 " 60,000	4,541
60,000 " 70,000	2,954
70,000 " 80,000	2,222
80,000 " 90,000	1,539
90,000 " 100,000	1,183
100,000 " 150,000	3,302
150,000 " 200,000	1,302
200,000 " 250,000	705
250,000 " 300,000	342
300,000 " 400,000	380
400,000 " 500,000	179
500,000 " 750,000	225
750,000 " 1,000,000	90
1,000,000 " 1,500,000	57
1,500,000 " 2,000,000	33
2,000,000 " 3,000,000	24
3,000,000 " 4,000,000	6
4,000,000 " 5,000,000	6
5,000,000 AND OVER	4
TOTAL NUMBER OF PERSONAL RETURNS FILED	3,472,890
JOINT RETURNS OF HUSBANDS AND WIVES WITH OR WITHOUT DEPENDENT CHILDREN, ALSO HUSBANDS WHOSE WIVES, THROUGH LIVING WITH THEM, FILED SEPARATE RETURNS	
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	1,450,723
SINGLE MEN, HEADS OF FAMILIES	20,530
SINGLE WOMEN, HEADS OF FAMILIES	72,668
SINGLE MEN, ALL OTHER	25,368
SINGLE WOMEN, ALL OTHER	199,263
TOTAL	63,580
INCOME CLASS \$1,000 TO \$2,000 NOT DISTRIBUTED BY SEX AND FAMILY RELATIONSHIP	1,640,758
GRAND TOTAL	3,472,890

STATISTICS OF INCOME, CALENDAR YEAR 1917.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., October 2, 1919.

HON. CARTER GLASS,
Secretary of the Treasury.

SIR: I have the honor to transmit the following report relating to the statistics of income compiled from the returns of net income (personal, corporate, and partnership) for the calendar year ended December 31, 1917.

PERSONAL INCOME-TAX RETURNS.

Intensive study was made only with respect to those reporting income of \$2,000 or more. This limitation has saved the Bureau the labor and cost of a critical analysis of 1,640,758 returns, the data from which would have been of no practical benefit for the purposes of the statistics.

The total number of personal returns filed for the calendar year ended December 31, 1917, was 3,472,890, reporting net income amounting to \$13,652,383,207. These exceeded those for 1916 by 3,035,854 returns and \$7,353,805,587 in net income reported.

Returns reporting net income of \$2,000 and over numbered 1,832,132, with total net income of \$11,191,246,207. The income-tax (normal tax, surtax, and war-excess profits tax) of these returns amounted to \$675,249,450. The average tax per individual was \$368.56 and the average tax rate 6.03 per cent of the aggregate net income.

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

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3).

Income classes.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	1,640,758	47.25	3,472,890	1,640,758	100.00	47.25
\$2,000 to \$3,000.....	838,707	24.16	1,832,132	2,479,465	52.75	71.41
\$3,000 to \$5,000.....	560,763	16.15	993,425	3,040,228	28.59	87.56
\$5,000 to \$10,000.....	270,666	7.79	432,662	3,310,894	12.44	95.35
\$10,000 to \$25,000.....	112,502	3.22	161,996	3,423,396	4.65	98.57
\$25,000 to \$50,000.....	30,391	.87	49,494	3,453,787	1.43	99.44
\$50,000 to \$100,000.....	12,439	.35	19,103	3,466,226	.56	99.79
\$100,000 to \$150,000.....	3,302	.10	6,664	3,469,528	.21	99.89
\$150,000 to \$300,000.....	2,347	.07	3,362	3,471,875	.11	99.96
\$300,000 to \$500,000.....	559	.02	1,015	3,472,434	.04	99.98
\$500,000 to \$1,000,000.....	315	.013	456	3,472,749	.02	99.993
\$1,000,000 and over.....	141	.007	141	3,472,890	.007	100.00
Total.....	3,472,890	100.00				

Simple and cumulative distribution of personal returns, calendar year 1917, by income classes (extract from Table 3)—Continued.

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$2,461,137,000	18.04	\$13,652,383,207	\$2,461,137,000	100.00	18.04
\$2,000 to \$3,000.....	2,064,977,328	15.12	11,191,246,207	4,526,114,328	81.96	33.16
\$3,000 to \$5,000.....	2,115,864,601	15.50	9,126,268,879	6,641,978,929	66.84	48.66
\$5,000 to \$10,000.....	1,827,508,088	13.39	7,010,404,278	8,469,487,017	51.34	62.05
\$10,000 to \$25,000.....	1,687,165,619	12.36	5,182,896,190	10,156,652,636	37.95	74.41
\$25,000 to \$50,000.....	1,042,320,083	7.63	3,495,730,571	11,198,972,719	25.59	82.04
\$50,000 to \$100,000.....	816,894,335	6.20	2,453,410,488	12,045,867,054	17.96	88.24
\$100,000 to \$150,000.....	400,492,400	2.93	1,606,516,153	12,446,359,094	11.76	91.17
\$150,000 to \$300,000.....	474,651,960	3.48	1,206,024,113	12,921,011,054	8.83	94.65
\$300,000 to \$500,000.....	209,904,969	1.54	731,372,153	13,130,916,023	5.35	96.19
\$500,000 to \$1,000,000.....	214,631,270	1.57	521,467,184	13,345,547,293	3.81	97.76
\$1,000,000 and over.....	306,835,914	2.24	306,835,914	13,652,383,207	2.24	100.00
Total.....	13,652,383,207	100.00				

Income classes.	Tax (income tax, surtax, and war excess-profits tax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	(1)		(1)	(1)		
\$2,000 to \$3,000.....	\$9,097,378	1.34	\$675,249,450	\$9,097,378	100.00	1.34
\$3,000 to \$5,000.....	18,283,457	2.71	666,152,072	27,380,835	98.66	4.05
\$5,000 to \$10,000.....	44,066,389	6.53	647,868,615	71,447,224	95.95	10.58
\$10,000 to \$25,000.....	80,695,149	12.25	603,802,226	152,142,373	89.42	22.83
\$25,000 to \$50,000.....	76,593,344	11.34	523,107,077	228,735,717	77.17	34.17
\$50,000 to \$100,000.....	85,027,556	12.58	446,513,733	313,763,273	65.83	46.75
\$100,000 to \$150,000.....	55,766,236	8.26	361,486,177	369,529,509	53.25	55.01
\$150,000 to \$300,000.....	86,718,157	12.85	305,719,941	456,247,666	44.99	67.86
\$300,000 to \$500,000.....	50,227,598	7.14	219,001,784	506,475,264	32.14	75.00
\$500,000 to \$1,000,000.....	59,349,187	8.79	168,774,186	565,824,451	25.00	83.79
\$1,000,000 and over.....	109,424,999	16.21	109,424,999	675,249,450	16.21	100.00
	675,249,450	100.00				

¹ No tabulation was made of the tax returned by incomes under \$2,000

COMPARATIVE TABLES, PERSONAL RETURNS, CALENDAR YEARS 1917 AND 1916.

The following comparative tables show, by income classes and by States, the number of returns filed, the total net income reported, and the tax yield. Among the outstanding features of these tables are the increases for 1917 in the number of returns and total net income reported in the smaller income classes, and the falling off in the larger income classes.

Number of personal returns filed, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase (+) or decrease (-).
\$1,000 to \$2,000.....	1,640,758		+1,640,758
\$2,000 to \$3,000.....	838,707		+ 838,707
\$3,000 to \$5,000.....	560,763	157,149	+ 403,614
\$5,000 to \$10,000.....	270,666	150,553	+ 120,113
\$10,000 to \$25,000.....	112,502	80,880	+ 31,622
\$25,000 to \$50,000.....	30,391	23,734	+ 6,657
\$50,000 to \$100,000.....	12,439	10,452	+ 1,987
\$100,000 to \$150,000.....	3,302	2,900	+ 402
\$150,000 to \$300,000.....	2,347	2,437	- 90
\$300,000 to \$500,000.....	559	714	- 155
\$500,000 to \$1,000,000.....	315	376	- 61
\$1,000,000 and over.....	141	206	- 65
Total.....	3,472,890	1,437,036	+3,035,854

¹ Includes 7,635 returns of married women making separate returns from husbands. The net incomes shown by those returns were for statistical purposes combined with husbands' returns and in each case treated as one return in its proper income class.

Net income reported by personal returns, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase (+) or decrease (-).
\$1,000 to \$2,000.....	¹ \$2,461,137,000		+ \$2,461,137,000
\$2,000 to \$3,000.....	2,064,977,328		+ 2,064,977,328
\$3,000 to \$5,000.....	2,115,864,601	\$624,669,015	+ 1,491,195,586
\$5,000 to \$10,000.....	1,827,508,088	1,037,247,977	+ 790,260,111
\$10,000 to \$25,000.....	1,087,165,619	1,235,015,786	+ 452,149,833
\$25,000 to \$50,000.....	1,042,320,083	822,661,658	+ 219,658,425
\$50,000 to \$100,000.....	846,894,335	722,795,474	+ 124,098,861
\$100,000 to \$150,000.....	400,492,040	357,355,318	+ 43,136,722
\$150,000 to \$300,000.....	474,651,960	505,859,406	- 31,207,446
\$300,000 to \$500,000.....	209,904,969	271,935,017	- 62,033,048
\$500,000 to \$1,000,000.....	214,631,270	256,771,325	- 42,140,055
\$1,000,000 and over.....	306,835,914	464,263,644	- 157,427,730
Total.....	13,652,383,207	6,298,577,620	+ 7,353,805,587

¹ Determined on basis of the number of returns filed and the average net income.

Income tax yield of personal returns, calendar years 1917 and 1916, by income classes.

Income classes.	1917	1916	Increase.
\$2,000 to \$3,000.....	\$9,097,378		\$9,097,378
\$3,000 to \$5,000.....	18,283,457	\$775,804	17,507,653
\$5,000 to \$10,000.....	44,066,389	6,301,183	37,765,206
\$10,000 to \$25,000.....	80,695,149	11,637,014	69,058,135
\$25,000 to \$50,000.....	76,593,344	11,602,681	64,990,663
\$50,000 to \$100,000.....	85,027,556	16,298,587	68,728,969
\$100,000 to \$150,000.....	55,766,236	12,423,481	43,342,755
\$150,000 to \$300,000.....	86,718,157	24,007,267	62,710,890
\$300,000 to \$500,000.....	50,227,598	17,951,410	32,276,188
\$500,000 to \$1,000,000.....	59,349,187	20,901,911	38,447,276
\$1,000,000 and over.....	109,424,999	51,487,356	57,937,643
Total.....	675,249,450	173,386,694	501,862,756

Number of personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama.....	21,844	2,097	19,747
Alaska.....	4,570	243	4,327
Arizona.....	12,264	994	11,270
Arkansas.....	17,839	2,255	15,584
California.....	182,232	21,208	161,024
Colorado.....	40,627	4,435	36,192
Connecticut.....	64,472	9,713	54,759
Delaware.....	8,032	1,346	6,686
District of Columbia.....	29,737	6,808	22,929
Florida.....	15,336	1,779	13,557
Georgia.....	38,252	3,444	34,808
Hawaii.....	3,131	1,144	1,987
Idaho.....	16,414	756	15,658
Illinois.....	319,497	37,525	281,972
Indiana.....	85,021	7,004	78,017
Iowa.....	114,970	8,497	106,473
Kansas.....	63,065	4,290	58,775
Kentucky.....	34,692	3,887	30,805
Louisiana.....	32,317	4,517	27,800
Maine.....	17,112	2,823	14,289
Maryland.....	60,954	9,674	51,280
Massachusetts.....	156,111	32,291	123,820
Michigan.....	111,562	11,448	100,114
Minnesota.....	80,009	7,556	72,453
Mississippi.....	15,382	1,440	13,942
Missouri.....	91,608	12,956	78,652
Montana.....	28,646	1,801	26,845
Nebraska.....	82,472	4,286	78,186
Nevada.....	6,623	364	6,259
New Hampshire.....	10,809	1,735	9,074
New Jersey.....	134,960	19,701	115,259
New Mexico.....	11,616	813	10,803
New York.....	489,089	93,155	395,934
North Carolina.....	22,977	2,207	20,770
North Dakota.....	20,941	1,176	19,765
Ohio.....	190,273	21,774	168,499
Oklahoma.....	48,758	2,539	46,219
Oregon.....	25,071	2,800	22,271
Pennsylvania.....	328,171	40,289	287,882
Rhode Island.....	23,927	3,745	20,182
South Carolina.....	22,321	1,204	21,117
South Dakota.....	39,654	971	38,683
Tennessee.....	31,451	4,414	27,037
Texas.....	95,416	10,514	84,902
Utah.....	14,636	1,259	13,377
Vermont.....	7,258	1,100	6,158
Virginia.....	37,951	4,190	33,761
Washington.....	56,322	5,360	50,962
West Virginia.....	28,281	2,575	25,706
Wisconsin.....	70,554	8,261	62,293
Wyoming.....	7,683	673	6,990
Total.....	1,347,890	243,036	3,035,854

¹ Net incomes \$1,000 and over.

² Net incomes \$3,000 and over.

Net income reported by personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama.....	\$60,209,562	\$18,469,010	\$41,740,552
Alaska.....	6,508,506	1,878,419	4,630,087
Arizona.....	31,954,008	11,777,241	20,176,767
Arkansas.....	53,498,287	17,683,678	40,814,609
California.....	501,451,546	228,324,945	273,126,601
Colorado.....	108,657,875	53,854,130	54,803,745
Connecticut.....	199,926,724	133,858,341	66,068,383
Delaware.....	50,597,176	57,798,410	17,201,234
District of Columbia.....	82,375,392	67,334,621	15,040,771
Florida.....	45,319,996	17,401,202	27,918,794
Georgia.....	116,171,112	32,992,965	83,178,147
Hawaii.....	21,524,255	20,362,022	1,162,233
Idaho.....	33,835,514	7,927,064	25,908,450
Illinois.....	863,784,600	484,290,833	379,493,767
Indiana.....	202,595,926	74,637,683	127,958,243
Iowa.....	255,068,861	65,604,874	189,463,987
Kansas.....	161,275,002	39,638,465	121,636,537
Kentucky.....	102,899,244	38,506,976	64,392,268
Louisiana.....	115,896,180	51,274,633	64,621,547
Maine.....	55,115,710	30,435,945	24,679,765
Maryland.....	208,011,789	121,009,054	87,002,735
Massachusetts.....	601,311,502	474,292,762	127,018,740
Michigan.....	302,002,410	162,533,104	139,469,306
Minnesota.....	223,995,603	93,201,384	130,794,219
Mississippi.....	52,550,713	14,831,796	37,718,917
Missouri.....	306,300,187	147,069,303	159,230,884
Montana.....	59,292,992	19,467,019	39,825,973
Nebraska.....	202,728,895	36,559,607	166,169,288
Nevada.....	10,963,316	2,799,775	8,163,541
New Hampshire.....	35,742,296	19,557,542	16,184,754
New Jersey.....	421,757,424	254,068,880	167,688,544
New Mexico.....	20,892,721	7,486,732	13,405,989
New York.....	2,459,736,148	1,922,864,651	516,871,497
North Carolina.....	69,649,131	24,825,826	44,823,305
North Dakota.....	49,053,723	9,219,055	39,834,668
Ohio.....	598,090,922	318,822,511	279,268,411
Oklahoma.....	139,660,858	66,811,462	72,849,396
Oregon.....	66,587,023	24,668,572	41,618,451
Pennsylvania.....	1,110,800,293	643,243,991	467,556,302
Rhode Island.....	93,663,069	65,257,163	28,405,906
South Carolina.....	55,375,849	9,882,947	45,492,902
South Dakota.....	85,434,860	7,474,252	77,960,608
Tennessee.....	91,993,540	39,867,675	52,125,865
Texas.....	296,541,837	113,278,037	183,263,800
Utah.....	33,877,446	14,281,206	19,596,240
Vermont.....	24,815,804	14,628,955	10,186,849
Virginia.....	103,861,359	42,216,464	61,644,895
Washington.....	126,775,115	49,697,247	77,077,868
West Virginia.....	86,279,550	30,170,809	56,108,741
Wisconsin.....	175,150,253	87,614,595	87,535,658
Wyoming.....	24,684,103	6,523,787	18,160,316
Total.....	² 11,191,246,207	³ 6,298,577,620	4,892,668,587
Net income (\$1,000 to \$2,000).....	⁴ 2,461,137,000	.....	2,461,137,000
Grand total.....	13,652,383,207	6,298,577,620	7,353,805,587

¹ Decrease.

² Net incomes \$2,000 and over.

³ Net incomes \$3,000 and over.

⁴ See following table for distribution of returns and net income of income class \$1,000 to \$2,000, by States and Territories.

Number of personal returns and net incomes reported, income classes \$1,000 to \$2,000, calendar year 1917, by States and Territories.

States and Territories.	Number of returns.	Net income.
Alabama.....	8,866	\$13,299,000
Alaska.....	2,694	4,041,000
Arizona.....	5,121	7,681,500
Arkansas.....	6,532	9,798,000
California.....	87,438	131,157,000
Colorado.....	19,464	29,196,000
Connecticut.....	32,840	49,260,000
Delaware.....	3,908	5,862,000
District of Columbia.....	14,655	21,982,500
Florida.....	6,039	9,058,500
Georgia.....	14,403	21,604,500
Hawaii.....	243	364,500
Idaho.....	8,420	12,630,000
Illinois.....	170,784	256,176,000
Indiana.....	39,113	58,669,500
Iowa.....	54,810	82,215,000
Kansas.....	27,256	40,884,000
Kentucky.....	14,618	21,927,000
Louisiana.....	12,302	18,453,000
Maine.....	7,890	11,835,000
Maryland.....	30,281	45,421,500
Massachusetts.....	77,467	116,200,500
Michigan.....	57,215	85,822,500
Minnesota.....	34,343	51,514,500
Mississippi.....	6,142	9,213,000
Missouri.....	37,151	55,726,500
Montana.....	14,610	21,915,000
Nebraska.....	32,840	49,260,000
Nevada.....	3,640	5,460,000
New Hampshire.....	4,734	7,101,000
New Jersey.....	66,190	99,285,000
New Mexico.....	7,168	10,752,000
New York.....	222,866	334,299,000
North Carolina.....	9,714	14,571,000
North Dakota.....	8,120	12,180,000
Ohio.....	94,877	142,315,500
Oklahoma.....	20,727	31,090,500
Oregon.....	12,106	18,159,000
Pennsylvania.....	166,668	250,002,000
Rhode Island.....	12,311	18,466,500
South Carolina.....	10,361	15,541,500
South Dakota.....	16,240	24,360,000
Tennessee.....	13,314	19,971,000
Texas.....	35,837	53,755,500
Utah.....	7,445	11,167,500
Vermont.....	3,150	4,725,000
Virginia.....	17,881	26,821,500
Washington.....	28,635	42,952,500
West Virginia.....	13,188	19,782,000
Wisconsin.....	35,360	53,040,000
Wyoming.....	2,781	4,171,500
Total.....	1,640,758	¹ 2,461,137,000

¹ Determined on basis of number of returns filed and average net income.

Tax yield of personal returns, calendar years 1917 and 1916, by States and Territories.

States and Territories.	1917	1916	Increase.
Alabama.....	\$1,936,211	\$175,989	\$1,760,222
Alaska.....	106,098	17,022	89,076
Arizona.....	968,564	191,519	777,045
Arkansas.....	1,783,510	157,513	1,625,997
California.....	19,489,788	3,595,636	15,894,152
Colorado.....	4,992,255	1,055,758	3,936,497
Connecticut.....	10,270,621	2,824,846	7,445,775
Delaware.....	9,311,772	3,695,605	5,616,167
District of Columbia.....	4,301,536	1,068,044	3,232,892
Florida.....	1,525,131	322,636	1,202,495
Georgia.....	3,107,754	378,062	2,729,692
Hawaii.....	1,172,425	366,802	805,623
Idaho.....	756,288	140,496	615,792
Illinois.....	47,412,500	10,947,250	36,465,250
Indiana.....	5,591,563	1,165,961	4,425,602
Iowa.....	4,903,197	518,845	4,384,352
Kansas.....	5,158,660	555,943	4,602,717
Kentucky.....	2,798,478	384,497	2,413,981
Louisiana.....	4,815,035	778,693	4,036,342
Maine.....	2,389,741	371,367	2,018,374
Maryland.....	12,078,942	2,405,523	9,673,419
Massachusetts.....	43,711,983	10,892,685	32,819,298
Michigan.....	14,592,959	3,340,682	11,252,277
Minnesota.....	8,016,177	1,553,282	6,462,895
Mississippi.....	2,191,806	195,054	1,996,752
Missouri.....	10,512,446	2,373,327	8,139,119
Montana.....	1,403,943	304,448	1,099,495
Nebraska.....	4,960,122	347,778	4,612,344
Nevada.....	205,908	18,505	187,403
New Hampshire.....	1,470,316	258,173	1,212,143
New Jersey.....	25,054,761	5,545,231	19,509,530
New Mexico.....	642,866	83,935	558,931
New York.....	249,579,422	77,970,521	171,608,901
North Carolina.....	2,651,504	560,970	2,090,534
North Dakota.....	856,474	66,344	790,130
Ohio.....	30,989,654	7,722,306	23,267,348
Oklahoma.....	5,477,296	4,347,797	1,129,499
Oregon.....	3,178,781	337,051	2,841,730
Pennsylvania.....	77,804,835	17,612,739	60,192,096
Rhode Island.....	8,684,074	1,915,104	6,768,970
South Carolina.....	1,713,335	77,198	1,636,137
South Dakota.....	1,010,552	48,563	961,989
Tennessee.....	2,662,388	413,078	2,249,310
Texas.....	13,092,667	2,643,697	10,448,970
Utah.....	1,290,946	167,688	1,123,258
Vermont.....	1,428,068	365,004	1,063,064
Virginia.....	3,752,251	593,304	3,158,947
Washington.....	4,094,267	776,470	3,317,797
West Virginia.....	3,172,724	416,386	2,756,338
Wisconsin.....	5,366,192	1,253,257	4,112,935
Wyoming.....	810,664	67,510	743,154
Total.....	¹ 675,249,450	² 173,386,694	501,862,756

¹ Net incomes \$2,000 and over.

² Net incomes \$3,000 and over.

CLASSIFICATION OF PERSONAL RETURNS, BY SEX AND FAMILY RELATIONSHIP.

In studying the nature of the returns in connection with the specific personal exemptions provided by the income-tax law, a distribution of the returns was made according to the status of family relationship, a résumé of which is given in the table below:

Distribution of income from personal returns reporting net incomes of \$2,000 and over, calendar year 1917, by sex and family relationship.—(Summary from Tables 4 and 5.)

Distribution.	Returns.		Net income.	
	Number.	Per cent of total.	Amount.	Per cent of total.
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns.....	1,450,723	79.18	\$8,390,968,851	74.98
Wives making separate returns from husbands.....	20,530	1.13	307,045,768	2.74
Single men, heads of families.....	72,668	3.98	412,096,152	3.68
Single women, heads of families.....	25,368	1.39	174,811,281	1.57
Single men, all other.....	199,263	10.85	1,349,784,238	12.06
Single women, all other.....	63,580	3.47	556,539,917	4.97
Total.....	1,832,132	100.00	11,191,246,207	100.00

EXEMPTIONS FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income relieved from normal tax through the deductions on account of personal exemptions, dividends, contributions, and war excess-profits tax is shown in the following table:

Income exempted from normal tax, income subject to normal tax, and corresponding percentages, personal returns reporting net incomes of \$2,000 and over, calendar year 1917.

Distribution.	Amount.	Per cent of total net income.
Exemptions:		
Personal exemption.....	\$3,773,079,800	33.72
Dividends.....	2,848,842,499	25.46
Contributions.....	245,080,088	2.19
War excess profits tax.....	101,249,781	.90
Total exemptions.....	6,968,252,168	62.27
Net income subject to normal tax.....	4,222,994,039	37.73
Total net income returned (class \$2,000 and over).....	11,191,246,207	100.00

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

The income-producing factors in the United States in so far as they are reflected by the personal returns of net income are exhibited in the following table, which shows both for 1917 and 1916 the aggregate amounts reported under the two main divisions, "Income from personal service" and "Income from property."

Of especial interest is the proportion from each source and the variations in the amounts reported by each source between 1917 and 1916.

Personal income, calendar years 1917 and 1916, by sources.

Distribution.	1917		1916		Increase.
	Amount.	Per cent of total income.	Amount.	Per cent of total income.	
Income from personal service:					
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$3,648,437,902	30.21	\$1,478,346,372	17.70	\$2,170,091,530
Business, trade, commerce, partnership, farming, and profits from sales of real estate, stocks, bonds, and other property.....	3,958,670,028	32.77	3,010,404,924	36.06	948,265,104
Total.....	7,607,107,930	62.98	4,488,751,296	53.76	3,118,356,634
Income from property:					
Rents and royalties.....	684,343,399	5.67	643,802,657	7.71	40,540,742
Interest on bonds, notes, etc., including fiduciaries and foreign sources.....	936,715,456	7.76	1,080,879,405	12.94	¹ 144,163,949
Dividends.....	2,848,842,499	23.59	2,136,468,625	25.59	712,373,874
Total.....	4,469,901,354	37.02	3,861,150,687	46.24	608,750,667
Total income.....	12,077,009,284	100.00	8,349,901,983	100.00	3,727,107,301
Less general deductions.....	885,763,077	7.33	2,051,324,363	24.57	1,165,561,286
Total net income.....	² 11,191,246,207	92.67	³ 6,298,577,620	75.43	4,892,668,587

¹ Decrease.

² Compiled from returns reporting net incomes of \$2,000 and over.

³ Compiled from returns reporting net incomes of \$3,000 and over.

In the study of the above table it should be observed that in 1917 the figures represent net amounts, the gross income having been reduced by the deductions applicable to each source. The item "General deductions" represents such other deductions as were not chargeable to any of the sources of income and includes interest on personal indebtedness, taxes on dwellings and personal property, and other taxes not reported elsewhere; also other miscellaneous deductions, not including contributions. The amounts shown for 1916 represent gross income, the general deductions not having been allocated to the several sources.

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

A further distribution of income from personal service and business, and income from property is shown by income classes in the succeeding table. This table also shows by percentages the proportion from each source.

Income from personal service and business compared with income from property, by income classes, net incomes of \$2,000 and over, calendar year 1917.—(Summary from Table 7).

Income classes.	Income from personal service and business.	Per cent of total income in each class.	Income from property.	Per cent of total income in each class.	Total income.
\$2,000 to \$4,000.....	\$3,251,585,664	87.57	\$461,601,111	12.43	\$3,713,186,775
\$4,000 to \$5,000.....	688,322,557	78.01	196,797,887	21.99	885,120,444
\$5,000 to \$10,000.....	1,373,534,184	70.39	577,832,525	29.61	1,951,366,709
\$10,000 to \$20,000.....	792,379,172	56.63	606,946,607	43.37	1,399,325,779
\$20,000 to \$40,000.....	550,799,694	46.97	621,849,074	53.03	1,172,648,768
\$40,000 to \$60,000.....	253,927,860	42.04	350,630,430	57.96	603,958,290
\$60,000 to \$80,000.....	141,503,047	37.55	235,368,182	62.45	376,871,229
\$80,000 to \$100,000.....	91,091,074	35.70	164,073,878	64.30	255,164,952
\$100,000 to \$150,000.....	143,414,682	34.20	275,870,023	65.79	419,284,705
\$150,000 to \$200,000.....	76,627,988	32.49	159,237,481	67.51	235,865,469
\$200,000 to \$250,000.....	50,444,550	30.68	113,973,667	69.32	164,418,217
\$250,000 to \$300,000.....	26,759,005	26.62	73,756,466	73.38	100,515,471
\$300,000 to \$500,000.....	66,243,497	29.73	156,527,575	70.26	222,771,072
\$500,000 to \$1,000,000.....	50,548,088	21.66	182,794,264	78.34	233,342,352
\$1,000,000 to \$1,500,000.....	10,372,251	11.95	76,367,250	88.04	86,739,501
\$1,500,000 to \$2,000,000.....	14,663,591	24.51	45,145,208	75.48	59,808,799
\$2,000,000 and over.....	14,890,726	7.98	171,729,726	92.01	186,620,452
Grand total.....	7,607,107,930	62.98	4,469,901,354	37.02	12,077,009,284

Income classes.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
\$2,000 to \$4,000.....	\$360,921,588	9.72	\$3,352,265,187	90.28
\$4,000 to \$5,000.....	66,544,002	7.43	828,576,742	92.57
\$5,000 to \$10,000.....	123,858,621	6.35	1,827,508,088	93.65
\$10,000 to \$20,000.....	87,033,297	6.21	1,312,292,482	93.78
\$20,000 to \$40,000.....	70,755,562	6.03	1,101,893,206	93.97
\$40,000 to \$60,000.....	40,183,234	6.65	563,775,066	93.34
\$60,000 to \$80,000.....	21,215,566	5.63	355,655,663	93.37
\$80,000 to \$100,000.....	12,401,322	4.86	242,763,630	95.14
\$100,000 to \$150,000.....	18,792,665	4.48	400,492,040	95.52
\$150,000 to \$200,000.....	11,883,159	5.04	223,982,310	94.96
\$200,000 to \$250,000.....	7,286,914	4.43	157,131,303	95.57
\$250,000 to \$300,000.....	6,977,124	6.94	93,538,347	93.06
\$300,000 to \$500,000.....	12,866,103	5.78	203,904,969	94.22
\$500,000 to \$1,000,000.....	18,711,082	8.02	214,631,270	91.98
\$1,000,000 to \$1,500,000.....	6,325,952	7.29	80,413,549	92.71
\$1,500,000 to \$2,000,000.....	3,521,855	5.89	56,286,944	94.11
\$2,000,000 and over.....	16,485,031	8.83	170,135,421	91.16
Grand total.....	885,763,077	7.33	11,191,246,207	92.67

An interpretation of Table 7, to show in percentages the distribution of personal incomes by sources, is given in the succeeding table:

Distribution of personal income by sources and by income classes, calendar year 1917, showing the amounts returned, expressed in percentages.

Income classes.	Wages and salaries.	Business.	Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
\$2,000 to \$4,000.....	41.82	39.80	3.96	1.98	7.55	3.54	1.35	100.00
\$4,000 to \$5,000.....	33.60	36.25	5.18	2.97	7.05	7.76	7.19	100.00
\$5,000 to \$10,000.....	33.87	27.20	6.61	2.71	6.48	14.32	8.81	100.00
\$10,000 to \$20,000.....	30.89	15.66	7.11	2.96	5.59	27.30	10.49	100.00
\$20,000 to \$40,000.....	25.20	11.11	7.77	2.93	4.42	37.28	11.29	100.00
\$40,000 to \$60,000.....	21.23	9.63	8.35	2.83	3.71	43.48	10.77	100.00
\$60,000 to \$80,000.....	18.56	7.17	8.68	3.15	3.30	47.42	11.72	100.00
\$80,000 to \$100,000.....	17.61	5.77	9.30	3.02	3.18	48.89	12.23	100.00
\$100,000 to \$150,000.....	15.05	6.47	9.54	3.14	2.68	50.77	12.35	100.00
\$150,000 to \$200,000.....	12.01	6.00	10.91	3.58	2.72	51.42	13.36	100.00
\$200,000 to \$250,000.....	11.75	5.03	11.12	2.82	2.70	53.35	13.23	100.00
\$250,000 to \$300,000.....	8.71	3.29	11.35	3.28	2.50	56.48	14.39	100.00
\$300,000 to \$500,000.....	9.59	4.94	11.53	3.68	2.51	53.79	13.96	100.00
\$500,000 to \$1,000,000.....	5.88	5.71	7.61	2.47	2.05	62.11	14.17	100.00
\$1,000,000 to \$1,500,000.....	2.62	3.12	4.62	1.59	1.57	71.00	15.48	100.00
\$1,500,000 to \$2,000,000.....	3.54	4.67	11.40	4.90	.73	62.94	11.82	100.00
\$2,000,000 and over.....	2.18	.09	3.05	2.69	2.28	75.35	14.36	100.00
Grand total.....	30.20	23.73	6.42	2.63	5.67	23.59	7.76	100.00

RETURNS BY PRINCIPAL SOURCES OF INCOME (PERSONAL RETURNS).

Data as to the composition of personal returns reporting net incomes of \$2,000 and over, viewed as to the predominating sources of income, are given below.

*Income from principal sources, net incomes of \$2,000 and over, calendar year 1917.—
(Summary from Table 8.)*

Principal sources of income.	Number of returns.	Amount of income from this source on these returns.	Amount of income from this source on all returns.
Salaries and wages.....	789,992	\$2,956,270,777	\$3,648,437,902
Business.....	710,357	3,340,050,344	3,958,670,028
Property.....	331,783	2,876,203,565	4,469,901,354

INCOME FROM BUSINESS (PERSONAL RETURNS).

Statistics relative to business operations netting \$2,000 and over were compiled and are shown in summary form in the following table. These data represent only such amounts reported by individuals as were derived from business operations and do not necessarily indicate the principal occupations of, or the total incomes reported by, the persons making the returns.

Personal incomes from business, calendar year 1917, by industries.

Industries.	Number of returns.	Gross sales.	Business expense.	Net income.
Agriculture and animal husbandry.....	251, 838	\$1, 622, 907, 759	\$816, 743, 802	\$806, 163, 957
Mining.....	1, 882	45, 750, 672	31, 851, 806	13, 898, 866
Manufacturing and mechanical industries..	22, 850	1, 271, 122, 965	1, 126, 880, 453	144, 242, 512
Construction, planning, and supervising, excavating, equipping, and installing, wrecking, raising, and moving, etc.....	12, 791	349, 592, 997	290, 204, 435	59, 388, 562
Public utilities—Water and rail transporta- tion and related services.....	6, 843	196, 283, 538	166, 758, 911	29, 524, 627
Trade, wholesale and retail.....	134, 862	6, 026, 670, 809	5, 262, 829, 124	763, 841, 685
Personal service, domestic service, amuse- ments, and professional service.....	111, 207	1, 198, 130, 773	716, 052, 860	482, 077, 913
Finance—Banks and related business.....	3, 065	114, 246, 119	94, 607, 003	19, 639, 116
Combinations—Individuals engaged in business falling in two or more principal divisions.....	33, 738	1, 132, 193, 168	943, 457, 328	188, 735, 840
Special cases—Individuals whose business was not sufficiently defined to be classed by principal divisions.....	33, 453	532, 460, 268	388, 527, 513	143, 932, 755
Total.....	612, 529	12, 489, 359, 068	9, 837, 913, 235	2, 651, 445, 833

PARTNERSHIP WAR EXCESS-PROFITS TAX.

The revenue act of 1917 provides that in addition to the taxes under existing law and under this act, there shall be levied, assessed, collected, and paid for each taxable year upon the income of every corporation, partnership, or individual, a tax known as war excess-profits tax. This is the first income tax specifically assessed on the income of partnerships as such. Previously the income of partnerships was taxed only as reported in the returns of net income of the individual partners.

There were 31,701 partnership war excess-profits tax returns filed, showing total tax of \$103,887,984. (Table 11.)

CORPORATE INCOME-TAX RETURNS.

Corporate income-tax returns for the calendar year 1917, numbered 351,426. Of these 232,079 reported net income aggregating \$10,730,360,211, producing income tax amounting to \$503,698,029, war excess-profits tax of \$1,638,747,740, total, \$2,142,445,769. For the calendar year 1916, the returns numbered 341,253, of which 206,984 reported net income amounting to \$8,765,908,984, yielding a tax of \$171,805,150. The increase over 1916, was 10,173 in total number of returns, 25,095 in the number of returns reporting net income, \$1,964,451,227 in net income and \$1,970,640,619 in taxes.

GROSS INCOME, NET INCOME, AND TAXES (CORPORATE RETURNS).

The great inflation in prices experienced in 1917, and its corresponding effect on business turnover, is forcibly brought to the attention in the accompanying table, in which the corporate income returned for 1917 and 1916 is compared.

Comparing corporate income and taxes, calendar years 1917 and 1916.

	Number of corporations.	Per cent of total number.	Gross income.	General deductions.		Net income.	
				Amount.	Ratio to gross income.	Amount.	Ratio to gross income.
Corporations reporting net income:							
Total for 1917....	232,079	66	\$79,540,004,891	\$68,809,644,680	<i>Per ct.</i> 87	\$10,730,360,211	<i>Per ct.</i> 13
Total for 1916....	206,984	61	32,531,096,969	23,765,187,985	73	8,765,908,984	27
Increase for 1917.....	25,095	.....	47,008,907,922	45,044,456,695	.....	1,964,451,227	.....
Ratio to total for 1916 (per cent).....	12	.....	144	189	.....	22	.....
Corporations reporting no net income:							
Total for 1917....	119,347	34	\$5,153,234,312	\$5,782,841,874	112	¹ \$629,607,562	.....
Total for 1916....	134,269	39	2,796,534,046	3,453,438,457	123	¹ 656,904,411	.....
Increase for 1917.....	² 14,922	.....	2,356,700,266	2,329,403,417	.....	² 27,296,849	.....
Ratio to total for 1916 (per cent).....	.....	.....	84	67	.....	.....	.....
Grand total for 1917.....	351,426	100	\$84,693,239,203	\$74,592,486,554	88	\$10,730,360,211	13
Grand total for 1916.....	341,253	100	35,327,631,015	27,218,626,442	77	8,765,908,984	25
Increase for 1917.....	10,173	.....	49,365,608,188	47,373,860,112	.....	1,964,451,227	.....
Ratio to grand total for 1916 (per cent).....	3	.....	140	174	.....	22	.....

	Income tax.	War excess profits tax.	Total tax.		
			Amount.	Ratio to gross income.	Ratio to net income.
Corporations reporting net income:					
Total for 1917.....	\$503,698,029	\$1,638,747,740	\$2,142,445,769	<i>Per ct.</i> 3	<i>Per ct.</i> 20
Total for 1916.....	171,805,150	.....	171,805,150	.53	2
Increase for 1917.....	331,892,879	.....	1,970,640,619	.....	.....
Ratio to total for 1916 (per cent).....	193	.....	1,147	.....	.....
Grand total for 1917.....	503,698,029	1,638,747,740	2,142,445,769	3	20
Grand total for 1916.....	171,805,150	.....	171,805,150	.49	2
Increase for 1917.....	331,892,879	.....	1,970,640,619	.....	.....
Ratio to grand total for 1916 (per cent).....	193	.....	1,147	.....	.....

¹Deficit.

²Decrease.

DISTRIBUTION OF CORPORATE INCOME BY INDUSTRIAL GROUPS.

The following table shows the returns of corporations distributed by industrial groups and divided into those reporting net income and those reporting no net income.

Distribution of corporate income by industrial groups, divided into those reporting net income and those reporting no net income, calendar year 1917.

Industrial groups.	Total number of corporations reporting.	Corporations showing net income.				
		Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Net income.
Agriculture and related industries.....	9,660	5,633	58.31	\$673,441,024	\$575,576,398	\$97,864,626
Mining and quarrying.....	12,949	6,371	49.20	3,688,300,228	2,737,883,616	948,416,612
Manufacturing.....	79,642	58,788	73.81	40,437,716,898	34,701,711,263	5,736,005,635
Construction.....	10,743	7,073	65.84	1,252,798,052	1,127,981,867	124,816,185
Transportation and other public utilities.....	26,442	18,673	70.62	8,111,268,817	6,807,444,813	1,303,824,004
Trade.....	91,057	72,947	80.11	19,804,255,613	18,323,194,833	1,481,060,780
Personal service.....	18,594	12,160	65.40	957,612,542	887,831,894	69,780,648
Finance.....	68,362	49,165	71.92	4,597,751,999	3,634,891,806	962,860,193
Inactive concerns and concerns whose business was not defined.....	33,977	1,269	3.73	18,859,718	13,128,190	5,731,528
Total.....	351,426	232,079	66.04	79,540,604,891	68,809,644,680	10,730,360,211

Industrial groups.	Corporation showing net income.			
	Income tax.	War excess profits tax	Total tax.	Per cent of total tax.
Agriculture and related industries.....	\$4,494,220	\$16,382,345	\$20,876,565	0.97
Mining and quarrying.....	43,791,458	168,573,561	212,365,019	9.91
Manufacturing.....	263,058,008	1,063,902,472	1,326,960,480	61.93
Construction.....	5,334,965	24,390,255	29,725,220	1.39
Transportation and other public utilities.....	66,597,817	60,450,199	127,048,016	5.93
Trade.....	68,695,143	256,152,243	324,847,386	15.16
Personal service.....	3,507,094	6,962,977	10,470,071	.49
Finance.....	47,913,264	41,766,797	89,680,061	4.19
Inactive concerns and concerns whose business was not defined.....	306,060	166,891	472,951	.03
Total.....	503,698,029	1,638,747,740	2,142,445,769	100.00

Industrial groups.	Corporations showing no net income.				
	Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries.....	4,027	41.69	\$103,304,963	\$123,692,884	\$20,387,921
Mining and quarrying.....	6,578	50.80	228,239,189	292,141,759	63,902,570
Manufacturing.....	20,854	26.19	1,762,918,585	1,940,191,468	177,272,883
Construction.....	3,670	34.16	271,649,409	296,693,764	25,044,355
Transportation and other public utilities.....	7,769	29.38	413,828,414	473,973,325	60,144,911
Trade.....	18,110	19.89	1,461,238,475	1,561,214,919	99,976,444
Personal service.....	6,434	34.60	277,071,645	307,285,568	30,213,923
Finance.....	19,197	28.08	603,332,354	719,929,471	116,597,117
Inactive concerns and concerns whose business was not defined.....	32,708	96.27	31,651,278	67,718,716	36,067,438
Total.....	119,347	33.96	5,153,234,312	5,782,841,874	629,607,562

SOURCES OF INCOME AND NATURE OF DEDUCTIONS.

The factors entering into the composition of corporate income and deductions are given in the succeeding table, which shows by industrial groups the amounts received in aggregate by all corporations, both those reporting net income and those reporting no net income, from the principal sources of income and the amounts deducted according to the nature of the deduction.

Distribution of corporate income by sources of income and nature of deductions, calendar year 1917.

Industrial groups.	Sources of income.		Nature of deductions.		
	Gross sales and other income from operations.	Other income, rents, royalties, dividends, etc.	Cost of goods, includes cost of manufacture or production and cost of raw materials.	Labor, wages, commissions, not included in cost of manufacture or production.	Salaries of officers.
Agriculture and related industries.....	\$743, 198, 308	833, 547, 679	8352, 539, 546	885, 887, 779	\$17, 405, 148
Mining and quarrying.....	3, 683, 994, 266	230, 545, 151	1, 388, 807, 595	466, 654, 374	37, 508, 814
Manufacturing.....	41, 116, 373, 110	1, 084, 262, 373	24, 878, 277, 623	3, 315, 532, 996	555, 921, 066
Construction.....	1, 445, 912, 195	78, 535, 266	752, 472, 277	226, 655, 134	48, 761, 590
Transportation and other public utilities.....	7, 305, 473, 770	1, 219, 623, 461	928, 510, 087	487, 256, 627	59, 062, 799
Trade.....	20, 687, 228, 070	578, 266, 018	14, 472, 523, 953	1, 418, 880, 557	401, 785, 534
Personal service.....	1, 142, 542, 031	92, 142, 156	301, 389, 647	312, 676, 395	60, 701, 493
Finance.....	2, 427, 330, 848	2, 773, 753, 505	576, 847, 885	216, 977, 931	191, 993, 195
Inactive concerns and concerns whose business was not defined.....	44, 124, 966	6, 386, 030	36, 094, 342	7, 935, 370	1, 756, 137
Total.....	78, 596, 177, 564	6, 097, 061, 639	43, 687, 462, 955	6, 538, 457, 163	1, 374, 895, 776

Industrial groups.	Nature of deductions.				
	Miscellaneous expenses, repairs, rents, royalties in lieu of rent.	Interest paid.	Depreciation and depletion.	Domestic tax.	Total deductions.
Agriculture and related industries.....	\$186, 745, 761	\$22, 303, 015	\$21, 402, 906	\$12, 985, 127	\$699, 269, 282
Mining and quarrying.....	673, 534, 737	70, 519, 958	338, 299, 673	54, 700, 224	3, 030, 025, 375
Manufacturing.....	6, 431, 816, 470	402, 834, 842	724, 428, 231	333, 091, 503	36, 641, 902, 731
Construction.....	344, 653, 423	20, 672, 462	24, 319, 745	7, 141, 000	1, 424, 675, 631
Transportation and other public utilities.....	4, 543, 560, 333	686, 403, 262	306, 418, 324	270, 206, 706	7, 281, 418, 138
Trade.....	3, 178, 067, 491	158, 895, 507	133, 961, 018	120, 295, 692	19, 884, 409, 752
Personal service.....	447, 184, 678	19, 591, 489	32, 186, 041	21, 387, 719	1, 195, 117, 462
Finance.....	2, 298, 122, 629	765, 314, 425	87, 784, 600	217, 780, 612	4, 354, 821, 277
Inactive concerns and concerns whose business was not defined.....	25, 543, 583	3, 707, 934	2, 776, 769	3, 032, 771	80, 846, 906
Total.....	18, 129, 229, 105	2, 150, 242, 894	1, 671, 577, 307	1, 040, 621, 354	74, 592, 486, 554

Industrial groups.	Net income before deducting income tax and war excess profits tax.				Total gross income.
	Net income before deducting income tax and war excess profits tax.	Income and war excess profits tax.	Net income after deducting income and war excess profits tax.	Net income after deducting income and war excess profits tax.	
Agriculture and related industries.....	\$77, 476, 705	\$20, 876, 565	\$56, 600, 140	\$776, 745, 987	
Mining and quarrying.....	884, 514, 042	212, 365, 019	672, 149, 023	3, 914, 539, 417	
Manufacturing.....	5, 558, 732, 752	1, 326, 960, 480	4, 231, 772, 272	42, 200, 635, 483	
Construction.....	99, 771, 830	29, 725, 220	70, 047, 610	1, 524, 447, 461	
Transportation and other public utilities.....	1, 243, 679, 093	127, 048, 016	1, 116, 631, 077	8, 525, 097, 231	
Trade.....	1, 381, 084, 336	324, 847, 886	1, 056, 236, 450	21, 265, 494, 088	
Personal service.....	39, 566, 725	10, 470, 071	29, 096, 654	1, 234, 684, 187	
Finance.....	846, 263, 076	89, 680, 061	756, 583, 015	5, 201, 081, 353	
Inactive concerns and concerns whose business was not defined.....	130, 335, 910	472, 951	130, 808, 861	50, 510, 996	
Total.....	10, 100, 752, 649	2, 142, 445, 769	7, 958, 307, 880	84, 693, 239, 203	

¹ Deficit.

In the table immediately following the amounts reported by corporations, as shown above, according to sources of income and nature of deductions, are expressed in percentages to show the proportionate distribution of the total gross income.

Sources of corporate income and nature of deductions by industrial groups, showing amounts returned expressed in percentages, calendar year 1917.

Industrial groups.	Sources of income. ¹		Nature of deductions.				
	Gross sales and other income from operations	Other income, rents, royalties, dividends, etc.	Cost of goods; includes cost of manufacture or production and cost of raw material.	Labor, wages, commissions not included in cost of manufacture or production.	Salaries of officers.	Miscellaneous expenses, repairs, rents, royalties in lieu of rent.	Interest paid.
Agriculture and related industries.....	95.65	4.35	45.37	11.05	2.24	24.04	2.87
Mining and quarrying.....	94.13	5.87	35.48	11.92	.96	17.21	1.80
Manufacturing.....	97.45	2.55	58.96	7.86	1.32	15.24	.95
Construction.....	94.85	5.15	49.36	14.87	3.20	22.61	1.35
Transportation and other public utilities.....	85.69	14.31	10.89	5.72	.69	53.30	8.05
Trade.....	97.25	2.75	68.05	6.67	1.89	14.94	.75
Personal service.....	92.53	7.47	24.41	25.32	4.92	36.22	1.59
Finance.....	46.67	53.33	11.09	4.17	3.69	44.19	14.72
Inactive concerns and concerns whose business was not defined.....	87.37	12.63	71.47	15.71	3.48	50.58	7.34
Grand total.....	92.81	7.19	51.59	7.72	1.62	21.41	2.54

Industrial groups.	Nature of deductions.			Net income before deducting income tax and war excess profits tax.	Income and war excess profits tax.	Net income after deducting income and war excess profits tax.	Total gross income.
	Depreciation and depletion.	Domestic tax.	Total deductions.				
Agriculture and related industries.....	2.77	1.68	90.02	9.98	2.69	7.29	100.00
Mining and quarrying.....	8.64	1.41	77.42	22.58	5.43	17.15	100.00
Manufacturing.....	1.72	.79	86.84	13.16	3.14	10.02	100.00
Construction.....	1.59	.47	93.45	6.55	1.95	4.60	100.00
Transportation and other public utilities.....	3.59	3.17	85.41	14.59	1.73	12.86	100.00
Trade.....	.63	.57	93.50	6.50	1.53	4.97	100.00
Personal service.....	2.61	1.72	96.79	3.21	.85	2.36	100.00
Finance.....	1.69	4.19	83.74	16.26	1.72	14.54	100.00
Inactive concerns and concerns whose business was not defined.....	5.50	6.00	160.08	(1)	.....	.....	.....
Grand total.....	1.97	1.24	88.09	11.91	2.52	9.39	100.00

¹ Deficit.

RETURNS OF UNDISTRIBUTED NET INCOME.

The revenue act of 1917 required every corporation to file a return and to pay a tax of 10 per cent upon such amount of net income remaining undistributed six months after the end of each calendar or fiscal year as was not actually invested and employed in the business or retained for employment in the reasonable requirements of the business or was not invested in obligations of the United States issued after September 1, 1917.

Number of returns filed 6,038
 Total tax yield \$775,125.12

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATE INCOME.

The following table exhibits by States and Territories the combined personal and corporate incomes and income taxes for the calendar year 1917. In regard to this table the following is quoted from the "Statistics of Income, compiled from the returns for 1916":

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 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.

* * * 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 and Territories.

States and Territories.	Net income.			Per cent for each State.	Tax.	
	Total personal.	Total corporate.	Total personal and corporate.		Total personal and corporate and partnership.	Per cent for each State.
Alabama.....	\$60,209,562	\$60,430,518	\$120,640,080	.49	\$17,614,452	.60
Alaska.....	6,508,508	997,554	7,506,060	.03	373,648	.01
Arizona.....	31,954,006	31,808,428	63,762,436	.26	7,746,771	.27
Arkansas.....	58,498,287	23,969,993	82,468,280	.34	6,242,757	.21
California.....	501,451,546	322,260,909	823,712,455	3.38	80,390,805	2.75
Colorado.....	108,657,875	96,761,318	205,419,193	.84	19,935,790	.68
Connecticut.....	199,926,724	181,855,545	381,782,269	1.57	55,939,355	1.92
Delaware.....	50,597,176	128,477,428	179,074,604	.74	38,937,754	1.33
District of Columbia.....	82,375,392	34,393,560	116,768,952	.48	9,062,963	.31
Florida.....	45,319,996	18,677,504	63,997,500	.26	4,122,463	.14
Georgia.....	116,171,112	79,150,726	189,321,838	.78	16,235,359	.56
Hawaii.....	21,524,255	38,002,867	59,527,122	.24	12,896,316	.44
Idaho.....	33,835,514	14,951,419	48,786,933	.20	3,290,146	.11
Illinois.....	863,784,600	1,133,783,726	1,997,568,326	8.19	272,085,689	9.31
Indiana.....	202,595,926	138,322,867	340,918,793	1.40	34,710,086	1.19
Iowa.....	255,068,861	77,849,313	332,918,174	1.37	17,864,890	.61
Kansas.....	161,275,002	121,396,212	282,671,214	1.16	25,266,070	.87
Kentucky.....	102,899,244	82,895,744	185,794,988	.76	20,705,414	.70
Louisiana.....	115,896,180	88,178,618	204,074,798	.84	25,052,123	.86
Maine.....	55,115,710	55,824,590	110,940,300	.46	10,988,253	.38
Maryland.....	208,011,789	109,891,583	317,903,372	1.30	32,603,627	1.12
Massachusetts.....	601,311,502	831,735,324	1,433,046,826	5.88	199,333,095	6.83
Michigan.....	302,002,410	307,749,892	609,752,302	2.50	76,537,728	2.62
Minnesota.....	223,995,603	273,447,667	497,443,270	2.04	58,017,257	1.99
Mississippi.....	52,550,713	14,814,159	67,364,872	.28	4,616,788	.16
Missouri.....	306,300,187	302,119,274	608,419,461	2.50	68,790,636	2.35
Montana.....	59,292,992	31,302,667	90,595,659	.37	5,357,408	.18
Nebraska.....	202,728,895	46,189,285	248,918,180	1.02	11,904,415	.41
Nevada.....	10,963,316	3,805,024	14,768,340	.06	679,598	.02
New Hampshire.....	35,742,296	16,319,046	52,061,342	.21	4,983,417	.17
New Jersey.....	421,757,424	256,292,144	678,049,568	2.78	73,640,865	2.52
New Mexico.....	20,892,721	14,592,888	35,485,609	.15	3,969,076	.14
New York.....	2,439,736,148	2,201,115,746	4,640,851,894	19.03	676,277,636	23.15
North Carolina.....	69,649,131	91,608,121	161,257,252	.66	23,667,705	.81
North Dakota.....	49,053,723	9,795,008	58,849,331	.24	3,027,652	.10
Ohio.....	598,090,922	936,483,205	1,534,574,127	6.29	254,297,025	8.70
Oklahoma.....	139,660,858	76,978,232	216,639,090	.89	21,334,191	.75
Oregon.....	66,587,023	34,385,889	100,972,912	.41	9,869,577	.34
Pennsylvania.....	1,110,800,293	1,476,497,279	2,587,297,572	10.61	478,235,231	16.37
Rhode Island.....	93,663,069	76,653,837	170,316,906	.70	26,375,451	.90
South Carolina.....	55,375,849	54,561,634	109,937,483	.45	11,105,366	.38
South Dakota.....	85,434,860	10,856,357	96,291,217	.39	2,836,882	.10
Tennessee.....	91,993,540	68,770,977	160,764,517	.66	16,743,703	.57
Texas.....	296,541,837	208,191,837	504,733,674	2.07	51,825,608	1.77
Utah.....	33,877,446	49,028,217	82,905,663	.34	8,677,866	.30
Vermont.....	24,815,804	12,630,109	37,445,913	.15	3,857,415	.13
Virginia.....	103,861,359	136,977,815	240,839,174	.99	23,373,099	.80
Washington.....	126,775,115	84,300,592	211,075,707	.87	18,678,184	.64
West Virginia.....	86,279,550	109,543,951	195,823,501	.80	32,256,654	1.10
Wisconsin.....	175,150,253	149,917,972	325,068,225	1.33	36,698,043	1.26
Wyoming.....	24,684,103	9,785,041	34,469,144	.14	2,550,588	.09
Total.....	11,191,246,207	.....	21,921,606,418	.....	.....	.....
Net income (\$1,000 to \$2,000).....	2,461,177,000	.....	2,461,177,000	10.10	(?)	.....
Grand total.....	13,652,423,207	10,730,360,211	24,382,783,418	100.00	2,921,583,203	100.00

¹ Net incomes of \$2,000 and over. ² No tabulation was made of the tax returned by incomes under \$2,000.

FOREIGN INCOME REPORTED ON PERSONAL RETURNS.

Foreign incomes of \$50 and over (interest on bonds of foreign countries, dividends and interest on stocks and bonds of foreign corporations, salaries from foreign corporations, and income from business in foreign countries) reported in personal returns showing net incomes of \$2,000 and over.

Number of returns reporting income from foreign sources.....	33, 470
Total amount.....	\$45, 349, 590

FOREIGN INVESTMENTS IN THE UNITED STATES.

The income reported by nonresident aliens and corporations controlled by nonresident aliens is shown in Table 21. The number of personal returns was 3,602, reporting net income of \$75,926,572, and total tax (normal, surtax, and war excess-profits tax) amounting to \$7,116,824. The total number of foreign corporations making returns was 838, of which number 706 showed a net income aggregating \$62,692,382, and total tax amounting to \$5,692,224.

PROGRESS OF INCOME TAXATION.

A general review of the increase in the number of returns and income reported for the years since the inception of the present epoch of income taxation is given in the following comparative tables:

Number of personal returns, calendar years 1914-1917, by income classes.

Income classes.	1914	1915	1916	1917
\$1,000 to \$2,000.....				1, 640, 758
\$2,000 to \$2,500.....				480, 486
\$2,500 to \$3,000.....				358, 221
\$3,000 to \$4,000.....	82, 754	69, 045	85, 122	374, 958
\$4,000 to \$5,000.....	66, 525	58, 949	72, 027	185, 805
\$5,000 to \$10,000.....	127, 448	120, 402	150, 553	270, 666
\$10,000 to \$15,000.....	34, 141	34, 102	45, 309	65, 800
\$15,000 to \$20,000.....	15, 790	16, 475	22, 618	29, 896
\$20,000 to \$25,000.....	8, 672	9, 707	12, 953	16, 806
\$25,000 to \$30,000.....	5, 483	6, 196	8, 055	10, 571
\$30,000 to \$40,000.....	6, 008	7, 005	10, 008	12, 733
\$40,000 to \$50,000.....	3, 185	4, 100	5, 611	7, 087
\$50,000 to \$100,000.....	5, 161	6, 847	10, 452	12, 439
\$100,000 to \$150,000.....	1, 189	1, 793	2, 900	3, 302
\$150,000 to \$200,000.....	406	724	1, 284	1, 302
\$200,000 to \$250,000.....	233	386	726	703
\$250,000 to \$300,000.....	130	216	427	342
\$300,000 to \$400,000.....	147	254	469	380
\$400,000 to \$500,000.....	69	122	245	179
\$500,000 to \$1,000,000.....	114	209	376	315
\$1,000,000 and over.....	60	120	206	141
Total.....	357, 515	336, 652	429, 401	3, 472, 890
Married women making returns separate from husbands.....	(2)	(2)	27, 635	(2)
Total number of returns filed.....	357, 515	336, 652	437, 036	3, 472, 890

¹ The returns for 1913 are omitted, as they pertain only to the last 10 months of that year.

² The net incomes reported on separate returns made by husband and wife in 1916 are combined and included as one return in the figures for the several classes. In 1914, 1915, and 1917 the returns of married women filed separately are included in their individual income classes independent of husbands' income.

Comparative yearly returns of net income.

PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913.....	1 357,598	² \$3,900,000,000	
1914.....	1 357,515	² 4,000,000,000	\$100,000,000
1915.....	1 336,652	² 4,600,000,000	600,000,000
1916.....	1 437,036	6,300,000,000	1,700,000,000
1917.....	² 3,472,890	13,700,000,000	7,400,000,000

CORPORATE.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net incomes.	Increase from year to year.
1909.....	262,490	4 52,498	209,992	\$3,590,000,000	
1910.....	270,202	4 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	4 55,129	233,223	3,503,000,000	⁶ 258,000,000
1912.....	305,336	4 61,116	244,220	4,151,000,000	648,000,000
1913.....	316,909	188,866	128,043	4,714,000,000	563,000,000
1914.....	⁶ 299,445	174,205	125,240	3,940,000,000	⁵ 774,000,000
1915.....	⁶ 366,443	190,911	175,532	5,310,000,000	1,370,000,000
1916.....	341,253	206,984	134,269	8,765,900,000	3,455,900,000
1917.....	351,426	232,079	119,347	10,370,400,000	1,604,500,000

¹ Returns reporting net income of \$3,000 and over.

² Determined on the basis of the number of returns filed and the average net income in each class.

³ Returns reporting net incomes of \$1,000 and over.

⁴ Returns showing net income in excess of \$5,000 exemption.

⁵ Decrease.

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

Comparative yearly income-tax yield.

Year.	Personal.				Partnership.
	Normal tax.	Additional tax.	War excess profits tax.	Total tax.	War excess profits tax.
1913 ¹	\$12,728,038	\$15,525,497	.....	\$28,253,535	.....
1914 ¹	16,559,493	24,486,669	.....	41,046,162	.....
1915 ¹	23,995,777	43,947,818	.....	67,943,595	.....
1916 ²	51,440,558	121,946,136	.....	173,386,694	.....
1917.....	140,653,937	433,345,732	\$101,249,781	675,249,450	\$103,887,984

Year.	Corporation.			Grand total.
	Income tax.	War excess profits tax.	Total tax.	
1913 ¹	³ \$43,127,740	.....	³ \$43,127,740	\$71,381,275
1914 ¹	39,144,532	.....	39,144,532	80,190,694
1915 ¹	56,993,657	.....	56,993,657	124,937,252
1916 ²	171,805,150	.....	171,805,150	345,191,844
1917.....	503,698,029	\$1,638,747,740	2,142,445,769	2,921,583,203

¹ Annual report of the Commissioner of Internal Revenue for the fiscal year ended June 30, immediately following the years shown above.

² Statistics of income, compiled from the returns filed for 1916.

³ Includes excise tax, \$10,671,077. Act of Aug. 5, 1909.

- Respectfully,

DANIEL C. ROPER,
Commissioner of Internal Revenue.

Approved:
CARTER GLASS,
Secretary of the Treasury.

TABLE 1.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES, NET INCOMES, \$2,000 AND OVER; showing for each State the number of returns, net income, contributions, exemptions, tax, and relative percentages.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax. ¹		Net income subject to normal tax.	Normal tax.	Surtax.	War excess profits tax.		Total tax.	
	Num-ber.	Per cent of total.	Amount.	Per cent of total.	Contribu-tions.	Exemptions.				8 per cent.	Invested capital.	Amount.	Per cent of grand total.
Alabama.....	12,978	0.71	\$60,208,562	0.54	\$1,084,215	\$28,227,800	\$22,378,812	\$488,860	\$1,080,329	\$322,273	\$94,749	\$1,936,910	0.29
Alaska.....	1,876	.10	6,508,506	.06	14,622	3,370,000	2,540,179	65,480	30,921	2,460	2,460	106,098	.02
Arizona.....	7,143	.39	31,954,008	.29	270,272	14,348,000	12,264,001	388,998	426,791	96,198	56,577	968,564	.14
Arkansas.....	11,307	.62	58,498,287	.52	796,487	23,522,600	27,009,074	376,668	582,312	149,500	175,255	1,783,510	.26
California.....	94,794	5.17	501,451,546	4.48	8,805,845	186,780,600	193,651,356	6,525,998	9,700,065	2,265,030	998,695	19,489,788	2.89
Colorado.....	21,163	1.16	108,657,875	.97	2,434,951	44,666,600	39,025,320	1,653,903	2,382,434	735,494	220,423	4,992,255	.74
Connecticut.....	31,632	1.73	199,926,724	1.79	5,727,072	62,880,600	57,416,843	2,237,301	6,692,704	1,041,943	298,673	10,270,021	1.52
Delaware.....	4,124	.23	50,597,176	.45	2,085,018	8,066,600	10,125,847	1,389,186	8,774,591	197,651	16,714	9,311,772	1.38
District of Columbia.....	15,082	.82	82,375,392	.74	1,134,410	28,555,400	32,484,463	519,441	8,803,538	147,476	54,676	4,301,536	.64
Florida.....	9,297	.51	45,319,996	.40	671,438	19,645,000	15,766,571	1,519,441	1,160,698	128,246	128,246	1,525,131	.23
Georgia.....	23,849	1.30	116,171,112	1.04	1,645,787	51,967,000	42,284,246	1,325,566	1,919,607	57,322	48,435	1,72,754	.46
Hawaii.....	2,888	.16	21,524,255	.19	412,645	5,875,000	4,804,581	147,061	919,607	17,003	17,003	755,288	.11
Idaho.....	7,994	.43	33,885,514	.30	455,544	17,554,000	12,010,935	322,298	302,200	3,200	2,163	47,416,600	7.02
Illinois.....	148,713	8.12	863,784,600	7.72	10,709,039	301,733,600	340,733,636	11,566,855	28,909,063	5,720,227	2,163,355	53,593,563	8.83
Indiana.....	45,908	2.51	202,595,926	1.81	4,316,892	95,475,800	66,092,113	2,801,667	2,506,158	781,648	222,000	5,901,860	.89
Iowa.....	60,160	3.28	255,068,861	2.28	5,901,506	128,198,400	97,787,847	2,860,117	1,258,911	453,429	221,680	3,133,531	.47
Kansas.....	35,809	1.95	161,275,002	1.44	3,151,234	78,958,600	61,462,675	2,011,913	2,086,311	366,782	693,624	1,388,660	.20
Kentucky.....	20,074	1.10	102,803,244	.92	2,812,350	41,375,600	33,361,339	1,108,092	1,244,226	314,024	132,136	2,798,075	.41
Louisiana.....	20,015	1.09	115,806,180	1.04	1,415,161	43,498,800	51,531,144	1,705,643	1,207,763	373,391	428,238	4,815,035	.71
Maine.....	9,222	.50	55,115,710	.46	1,062,535	18,340,000	19,903,878	882,266	1,208,099	203,369	255,882	2,889,741	.35
Maryland.....	30,673	1.68	208,011,789	1.86	3,206,918	60,513,400	96,701,255	3,075,182	6,903,552	1,246,469	783,889	12,079,942	1.79
Massachusetts.....	78,614	4.29	601,311,502	5.37	14,701,983	132,609,400	226,017,369	8,200,121	27,445,991	6,298,949	1,706,922	43,711,983	6.47
Michigan.....	54,347	2.97	302,062,410	2.69	6,096,581	113,514,400	94,207,168	3,075,182	9,391,269	1,951,532	1,485,654	14,562,959	2.16
Minnesota.....	45,606	2.49	223,959,603	2.00	5,840,192	101,323,200	64,088,714	2,800,121	4,356,799	1,292,484	435,624	14,562,959	2.16
Mississippi.....	9,240	.50	32,550,713	.47	820,016	19,720,600	25,857,109	898,599	1,664	311,222	246,541	8,016,177	1.19
Montana.....	54,457	2.97	308,360,487	2.74	5,926,972	112,257,800	105,162,213	2,275,649	6,264,839	1,711,483	280,425	10,512,446	1.56
Nebraska.....	14,636	.77	59,292,992	.53	659,719	29,365,400	21,575,699	666,209	1,119,588	61,373	61,373	1,403,943	.21
Nevada.....	49,632	2.71	202,728,895	1.81	2,905,672	110,906,600	71,174,060	3,265,851	1,207,068	324,431	102,772	4,960,122	.73
New Hampshire.....	2,983	.16	10,963,316	.10	43,089	6,113,000	4,065,950	123,487	507,900	26,076	5,445	205,808	.03
New Jersey.....	6,075	.33	35,742,295	.32	755,009	12,001,400	10,511,504	377,196	883,223	143,746	91,351	1,470,310	.22
New York.....	68,770	3.75	421,757,424	3.77	9,405,853	140,708,400	102,030,101	5,492,309	14,318,893	3,465,610	1,777,949	25,054,761	3.71
New Mexico.....	4,448	.24	20,892,721	.19	182,305	8,112,141	8,112,141	5,492,309	275,357	78,428	78,428	642,866	.10
New York.....	206,223	14.54	2,439,736,148	21.82	67,311,005	514,263,200	1,038,158,300	39,410,590	181,199,627	23,065,441	5,894,824	249,570,210	36.96

North Carolina.....	13,263	.72	69,649,131	.02	1,683,829	28,224,400	22,961,202	760,112	1,437,934	257,863	196,095	2,651,504	.39
Ohio.....	12,821	5.21	49,053,723	.44	689,637	29,497,800	14,715,478	639,113	187,227	21,864	38,770	856,474	.13
Ohio.....	95,396	5.34	598,090,922	5.34	13,745,314	194,019,000	189,941,013	6,523,280	19,168,409	4,211,371	1,083,594	30,989,654	4.59
Oklahoma.....	28,031	1.53	137,660,858	1.25	1,774,604	61,616,200	57,950,718	1,881,446	2,844,313	314,882	436,655	5,477,996	.81
Oregon.....	12,965	.71	66,587,023	.59	751,628	26,612,200	28,889,962	990,293	1,438,266	319,779	430,443	3,178,781	.47
Pennsylvania.....	161,503	8.81	1,110,800,293	9.92	25,267,224	333,040,200	421,029,598	8,164,461	55,245,704	8,067,476	6,327,194	77,804,835	11.53
Rhode Island.....	11,616	.63	93,663,069	.84	2,603,082	22,989,000	32,041,762	1,175,007	6,610,258	653,681	245,128	8,684,074	1.29
South Carolina.....	11,960	.65	55,375,849	.49	1,017,172	22,635,600	20,067,158	509,895	846,734	262,234	91,472	1,713,335	.25
South Dakota.....	23,414	1.28	85,434,860	.76	1,549,212	53,652,800	26,852,559	734,522	176,945	38,242	60,843	1,010,552	.15
Tennessee.....	18,137	.99	91,993,540	.82	1,549,212	38,039,000	34,981,348	1,121,369	978,316	421,205	141,498	2,662,388	.39
Texas.....	59,579	3.25	296,541,837	2.65	6,514,686	126,329,000	118,439,671	4,564,466	6,435,889	1,531,426	500,886	13,092,607	1.94
Utah.....	7,191	.39	33,877,446	.30	611,493	16,025,400	8,604,025	693,904	471,136	97,074	28,832	1,290,946	.19
Vermont.....	4,108	.22	24,815,804	.22	518,582	8,227,600	7,445,257	251,802	930,098	82,024	163,544	1,428,068	.21
Virginia.....	20,070	1.10	103,861,359	.93	2,977,575	42,478,200	35,013,141	1,032,566	1,765,686	472,637	481,362	3,752,251	.56
Washington.....	27,687	1.51	128,773,115	1.13	1,445,728	58,311,000	45,368,135	1,435,967	1,750,363	487,200	420,737	4,094,267	.61
West Virginia.....	49,063	.82	86,276,550	.77	1,940,808	32,245,400	22,829,015	1,850,928	1,913,289	290,812	117,695	3,172,724	.47
Wisconsin.....	35,194	1.92	176,156,253	1.56	2,811,411	75,265,000	48,479,759	1,670,697	2,593,271	868,112	234,112	5,366,192	.79
Wyoming.....	4,852	.27	24,684,103	.22	171,942	10,108,400	11,077,225	354,431	310,413	66,550	78,970	810,664	.12
Total.....	1,832,132	100.00	11,191,246,297	100.00	245,080,088	3,773,079,800	4,222,994,039	140,653,937	453,345,732	72,721,526	28,528,255	675,249,450	100.00

1 For dividends see Table 6.

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

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Number of returns.	Total net income.	Contributions.	Dividends.		Normal tax.	Surtax.	War excess profits tax, 8 per cent.	War excess profits tax, invested capital.	Total tax.	Average amount of tax per individual.	Average rate of tax, per cent.
				1913-1916	1917								Total.
\$2,000 to \$2,300	168,961	\$78,780,244	\$6,746,446	\$19,687,125	\$19,687,125	\$3,630,511		\$10,915	\$142	\$3,541,568	\$11.37	80.50
\$2,300 to \$2,500	311,525	707,210,653	9,295,057	9,505,458	9,614,995	9,614,995		1,323,011		8,088,735	141.99	1.47
\$2,500 to \$3,000	45,260	121,511,478	1,517,574	18,963,900	18,963,900	18,963,900		2,579,507		10,019,820	226.85	3.20
\$3,000 to \$3,500	312,961	857,475,023	9,782,426	14,350,411	14,733,494	5,515,755		2,115,564		8,824,209	277.76	3.27
\$3,500 to \$4,000	18,521	62,120,611	1,146,753	27,096,680	27,096,680	27,096,680		2,209,924		7,714,907	314.43	3.33
\$4,000 to \$4,500	356,437	1,225,167,248	18,841,441	37,343,054	41,139,103	9,644,000		1,879,463		6,859,735	379.13	3.98
\$4,500 to \$5,000	6,939	30,880,846	639,844	22,089,790	22,089,790	22,089,790		1,627,022		4,202,262	513.38	4.11
\$5,000 to \$5,500	178,866	797,683,896	10,295,714	41,323,256	47,362,580	8,063,266		1,613,676		6,201,960	594.80	4.41
\$5,500 to \$6,000	933	4,955,866	222,956	3,426,522	3,426,522	3,426,522		1,033,834		2,559,938	679.50	4.69
\$6,000 to \$6,500	105,055	573,807,914	8,008,263	49,907,477	58,739,165	7,349,427		852,930		1,378,991	863.81	5.01
\$6,500 to \$7,000	64,010	414,007,386	6,773,596	9,229,484	9,229,484	9,229,484		806,341		5,422,180	842.67	5.92
\$7,000 to \$8,000	41,363	333,369,938	5,001,297	9,481,286	46,015,302	5,270,327		1,054,636		19,234,340	1,819.54	6.67
\$8,000 to \$9,000	31,769	269,074,124	4,651,372	10,619,572	42,585,109	5,156,221		1,373,275		1,208,435	2,502.62	7.27
\$9,000 to \$10,000	24,536	231,752,800	3,600,271	11,210,199	39,687,059	3,928,119		1,303,994		31,805,843	3,597.17	8.00
\$10,000 to \$11,000	19,221	201,554,224	3,219,382	11,233,522	36,943,836	3,683,503		1,457,014		2,000,952	6,824.69	8.82
\$11,000 to \$12,000	12,328	172,803,831	3,728,473	10,551,546	43,154,186	4,050,785		1,627,873		1,658,260	18,691.82	9.81
\$12,000 to \$13,000	12,328	153,833,839	2,728,473	31,892,610	42,600,172	2,734,745		1,344,840		1,608,869	16,012.84	10.95
\$13,000 to \$14,000	10,437	140,692,242	2,870,911	30,866,928	40,456,172	2,734,745		1,574,716		1,608,869	16,012.84	10.95
\$14,000 to \$15,000	9,789	127,352,013	2,357,807	27,025,061	35,078,111	2,327,817		1,378,991		2,559,938	25,824.40	14.69
\$15,000 to \$20,000	29,806	515,967,013	10,055,079	47,006,194	121,461,348	103,967,512		8,240,991		1,378,991	863.81	5.01
\$20,000 to \$25,000	19,506	374,333,137	8,444,315	44,515,681	96,270,796	140,786,477		8,380,448		5,422,180	22,190,308	1,820.07
\$25,000 to \$30,000	10,571	288,458,260	6,191,111	34,777,512	77,506,725	6,191,111		8,521,246		1,208,435	19,234,340	1,819.54
\$30,000 to \$40,000	12,743	438,634,809	10,156,382	125,247,979	184,170,979	7,447,957		15,764,590		4,771,760	31,805,843	2,502.62
\$40,000 to \$50,000	7,087	315,300,014	7,436,303	48,374,877	94,837,901	143,212,778		13,511,856		6,773,939	2,000,952	5,493.101
\$50,000 to \$60,000	4,541	248,475,042	6,068,412	33,333,081	77,984,513	119,317,594		12,621,489		3,627,874	4,144,201	21,908.907
\$60,000 to \$70,000	2,954	190,304,916	5,068,992	33,035,496	60,239,595	39,275,013		10,986,500		799,889	6,824.69	8.82
\$70,000 to \$80,000	2,222	166,350,717	4,691,661	56,010,132	85,478,551	2,766,410		10,464,108		2,224,021	18,691.82	9.81
\$80,000 to \$90,000	1,533	131,133,311	3,763,809	23,905,747	42,470,962	6,376,709		9,464,108		1,849,705	16,012.84	10.95
\$90,000 to \$100,000	3,302	400,492,819	8,421,047	19,686,194	38,689,988	1,868,436		40,758,807		1,374,113	14,375,830	1,820.07
\$100,000 to \$150,000	3,302	223,882,310	7,885,037	46,726,900	52,892,585	7,376,329		9,753,255		4,878,402	13,468,589	11,885.11
\$150,000 to \$200,000	1,703	157,131,303	6,094,157	31,421,475	66,343,084	121,270,217		24,098,193		2,614,763	27,259,152	16,036.86
\$200,000 to \$300,000	340	93,538,843	4,153,254	37,625,206	56,779,120	1,877,048		16,799,937		750,823	30,469,730	56,873.30
\$300,000 to \$400,000	382	130,749,888	5,243,548	47,331,568	77,613,788	1,375,412		1,077,167		922,707	23,217,575	76,888.36
\$400,000 to \$500,000	179	79,155,111	8,243,190	23,371,016	42,220,631	1,844,783		25,330,239		18,345,596	21,010,023	117,374.43

\$500,000 to \$750,000.....	225	136,690,441	7,318,512	34,781,878	55,283,124	90,065,002	1,603,096	32,818,876	1,004,320	1,422,548	205,853,810	1033,794,81	28,96
\$750,000 to \$1,000,000.....	90	77,940,829	5,559,741	20,493,020	34,368,387	51,891,407	728,884	20,572,129	328,869	866,465	22,405,317	249,948,30	28,80
\$1,000,000 to \$1,500,000.....	67	80,413,549	4,691,408	25,239,025	36,339,590	61,579,215	694,968	23,041,512	234,502	207,894	24,170,786	369,758,00	30,06
\$1,500,000 to \$2,000,000.....	33	56,286,944	3,885,780	16,957,911	20,684,409	37,612,020	1,170,584	17,987,124	315,608	897,781	20,294,070	914,880,01	38,05
\$2,000,000 to \$3,000,000.....	21	58,724,464	2,717,695	11,773,117	26,851,787	38,624,874	656,772	22,089,495	286,773	.....	23,633,010	984,710,00	44,35
\$3,000,000 to \$4,000,000.....	5	16,898,985	1,176,714	2,986,597	4,632,853	12,619,450	133,967	7,352,090	9,066	.....	7,405,033	1,499,018,00	37,70
\$4,000,000 to \$5,000,000.....	8	37,269,593	3,646,294	10,819,227	26,410,013	37,222,240	19,360	14,031,404	33,316	.....	14,084,089	1,700,510,03	34,50
\$5,000,000 and over.....	4	57,242,379	6,585,512	21,133,720	31,062,418	52,196,138	21,420	19,729,505	.....	.....	19,730,925	4,937,731,25	6,03
Grand total.....	1,832,132	11,191,246,207	245,080,088	857,210,150	1,991,632,349	2,848,842,499	140,653,437	433,345,732	72,721,526	28,528,255	675,249,450	368,56	

1 Nontaxable. Exemptions and dividends exceed net income.

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

(Income returned for the calendar year ended Dec. 31, 1917.)

Income class.	Returns.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Number in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	1,640,758	47.25	3,472,890	1,640,758	100.00	47.25
\$2,000 to \$2,500.....	480,486	13.84	1,832,132	2,121,244	52.75	61.09
\$2,500 to \$3,000.....	358,221	10.32	1,351,646	2,479,465	38.91	71.41
\$3,000 to \$4,000.....	374,953	10.30	993,425	2,854,423	28.59	82.21
\$4,000 to \$5,000.....	185,805	5.35	618,467	3,040,228	17.79	87.56
\$5,000 to \$6,000.....	105,988	3.05	432,662	3,146,216	12.44	90.61
\$6,000 to \$7,000.....	64,010	1.84	326,674	3,210,226	9.39	92.45
\$7,000 to \$8,000.....	44,363	1.28	262,664	3,254,589	7.55	93.73
\$8,000 to \$9,000.....	31,769	.91	218,301	3,286,358	6.27	94.61
\$9,000 to \$10,000.....	24,536	.71	186,532	3,310,894	5.36	95.35
\$10,000 to \$11,000.....	19,221	.55	161,996	3,330,115	4.65	95.90
\$11,000 to \$12,000.....	15,035	.43	142,775	3,345,150	4.10	96.33
\$12,000 to \$13,000.....	12,328	.35	127,740	3,357,478	3.67	96.68
\$13,000 to \$14,000.....	10,427	.30	115,412	3,367,905	3.32	96.98
\$14,000 to \$15,000.....	8,789	.25	104,985	3,376,694	3.02	97.23
\$15,000 to \$20,000.....	29,896	.86	96,196	3,406,590	2.77	98.09
\$20,000 to \$25,000.....	16,806	.48	66,300	3,423,396	1.91	98.57
\$25,000 to \$30,000.....	10,571	.30	49,494	3,433,967	1.43	98.87
\$30,000 to \$40,000.....	12,733	.37	38,923	3,446,700	1.13	99.24
\$40,000 to \$50,000.....	7,087	.20	26,190	3,453,787	.76	99.44
\$50,000 to \$60,000.....	4,541	.13	19,103	3,455,325	.56	99.57
\$60,000 to \$70,000.....	2,954	.09	14,562	3,461,282	.43	99.66
\$70,000 to \$80,000.....	2,222	.06	11,608	3,463,504	.34	99.72
\$80,000 to \$90,000.....	1,539	.04	9,356	3,465,043	.28	99.76
\$90,000 to \$100,000.....	1,183	.03	7,847	3,466,226	.24	99.79
\$100,000 to \$150,000.....	3,302	.10	6,664	3,469,528	.21	99.89
\$150,000 to \$200,000.....	1,302	.04	3,362	3,470,830	.11	99.93
\$200,000 to \$250,000.....	703	.02	2,060	3,471,533	.07	99.95
\$250,000 to \$300,000.....	342	.01	1,357	3,471,875	.05	99.96
\$300,000 to \$400,000.....	350	.01	1,015	3,472,255	.04	99.97
\$400,000 to \$500,000.....	179	.01	635	3,472,434	.03	99.98
\$500,000 to \$750,000.....	225	.01	456	3,472,659	.02	99.99
\$750,000 to \$1,000,000.....	90	.003	231	3,472,749	.01	99.993
\$1,000,000 to \$1,500,000.....	67	.002	141	3,472,816	.007	99.995
\$1,500,000 to \$2,000,000.....	33	.001	74	3,472,849	.005	99.996
\$2,000,000 to \$3,000,000.....	24	.001	41	3,472,873	.004	99.997
\$3,000,000 to \$4,000,000.....	5	.001	17	3,472,878	.003	99.998
\$4,000,000 to \$5,000,000.....	8	.001	12	3,472,886	.002	99.999
\$5,000,000 and over.....	4	.001	4	3,472,890	.001	100.00
Grand total.....	3,472,890					

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$2,461,137,000	18.04	\$13,652,383,207	\$2,461,137,000	100.00	18.04
\$2,000 to \$2,500.....	1,085,990,827	7.95	11,191,246,207	3,547,127,827	81.96	25.99
\$2,500 to \$3,000.....	978,986,501	7.17	10,105,255,380	4,526,114,328	74.01	33.16
\$3,000 to \$4,000.....	1,287,287,859	9.43	9,126,268,879	5,813,402,187	66.84	42.59
\$4,000 to \$5,000.....	828,576,742	6.07	7,838,981,020	6,641,978,929	57.41	48.66
\$5,000 to \$6,000.....	578,763,780	4.24	7,010,404,278	7,220,742,709	51.34	52.90
\$6,000 to \$7,000.....	414,007,386	3.03	6,431,640,498	7,634,750,095	47.10	55.93
\$7,000 to \$8,000.....	333,309,938	2.44	6,017,633,112	7,968,060,033	44.07	58.37
\$8,000 to \$9,000.....	269,674,124	1.98	5,684,323,174	8,237,734,157	41.63	60.35
\$9,000 to \$10,000.....	231,752,860	1.70	5,414,649,050	8,469,487,017	39.65	62.05
\$10,000 to \$11,000.....	201,554,224	1.48	5,182,866,190	8,671,041,241	37.95	63.53
\$11,000 to \$12,000.....	172,895,924	1.27	4,981,341,966	8,843,937,165	36.47	64.80
\$12,000 to \$13,000.....	153,830,839	1.13	4,808,446,042	8,997,768,004	35.20	65.93
\$13,000 to \$14,000.....	140,692,242	1.03	4,654,615,203	9,138,460,246	34.07	66.96
\$14,000 to \$15,000.....	127,352,013	.93	4,513,922,961	9,265,812,259	33.04	67.89
\$15,000 to \$20,000.....	515,967,240	3.78	4,386,570,948	9,781,779,499	32.11	71.67
\$20,000 to \$25,000.....	374,873,137	2.74	3,870,603,708	10,156,652,636	28.33	74.41
\$25,000 to \$30,000.....	288,485,260	2.11	3,495,730,571	10,445,137,896	25.59	76.52
\$30,000 to \$40,000.....	438,534,809	3.21	3,207,245,311	10,883,672,705	23.48	79.73
\$40,000 to \$50,000.....	315,300,044	2.31	2,768,710,502	11,198,972,719	20.27	82.01
\$50,000 to \$60,000.....	248,475,042	1.82	2,453,410,488	11,447,447,761	17.96	83.86
\$60,000 to \$70,000.....	190,304,946	1.39	2,204,935,446	11,637,752,707	16.14	85.25

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

Income class.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Percent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$70,000 to \$80,000.....	165,350,717	1.21	2,014,630,500	11,803,103,424	14.75	86.46
\$80,000 to \$90,000.....	131,133,311	.96	1,849,279,783	11,934,236,735	13.54	87.42
\$90,000 to \$100,000.....	111,630,319	.82	1,718,146,472	12,045,867,054	12.58	88.24
\$100,000 to \$150,000.....	400,492,040	2.93	1,606,516,153	12,446,359,094	11.76	91.17
\$150,000 to \$200,000.....	223,982,310	1.64	1,206,024,113	12,670,341,404	8.83	92.81
\$200,000 to \$250,000.....	157,131,303	1.15	982,041,803	12,827,472,707	7.19	93.96
\$250,000 to \$300,000.....	93,538,347	.69	921,011,500	12,921,011,054	6.04	94.65
\$300,000 to \$400,000.....	130,749,858	.96	731,372,153	13,051,760,912	5.35	95.61
\$400,000 to \$500,000.....	79,155,111	.58	600,622,295	13,130,916,023	4.39	96.19
\$500,000 to \$750,000.....	136,690,441	1.00	521,467,184	12,267,606,464	3.81	97.19
\$750,000 to \$1,000,000.....	77,940,829	.57	384,776,743	13,345,547,293	2.81	97.76
\$1,000,000 to \$1,500,000.....	80,413,549	.59	306,835,914	13,425,960,842	2.24	98.35
\$1,500,000 to \$2,000,000.....	56,286,944	.41	226,422,365	13,482,247,786	1.65	98.76
\$2,000,000 to \$3,000,000.....	58,724,464	.43	170,135,421	13,540,972,250	1.24	99.19
\$3,000,000 to \$4,000,000.....	16,898,985	.12	111,410,957	13,557,871,235	.81	99.31
\$4,000,000 to \$5,000,000.....	37,269,593	.27	94,511,972	13,595,140,828	.69	99.58
\$5,000,000 and over.....	57,242,379	.42	57,242,379	13,652,383,207	.42	100.00
Grand total.....	13,652,383,207					

Income class.	Tax (income tax, surtax, and war excess profits tax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Percent of total.	Over the class below.	Under the class below.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	(1)		(1)	(1)		
\$2,000 to \$2,500.....	83,541,568	.52	8675,249,450	83,541,568	100.00	0.52
\$2,500 to \$3,000.....	5,555,810	.82	671,707,882	9,097,378	99.48	1.34
\$3,000 to \$4,000.....	9,802,256	1.45	666,152,072	18,899,634	98.66	2.79
\$4,000 to \$5,000.....	8,481,201	1.26	656,349,816	27,380,835	97.21	4.05
\$5,000 to \$6,000.....	8,418,718	1.25	647,868,615	35,799,553	95.95	5.30
\$6,000 to \$7,000.....	9,088,735	1.35	639,449,897	44,888,288	94.70	6.65
\$7,000 to \$8,000.....	10,019,820	1.48	630,361,162	54,908,108	93.35	8.13
\$8,000 to \$9,000.....	8,824,209	1.31	620,341,342	63,732,317	91.87	9.44
\$9,000 to \$10,000.....	7,714,907	1.14	611,517,133	71,447,224	90.56	10.58
\$10,000 to \$11,000.....	7,287,605	1.23	603,802,226	78,734,829	89.42	11.81
\$11,000 to \$12,000.....	6,889,735	1.02	596,514,621	85,624,564	88.19	12.83
\$12,000 to \$13,000.....	6,328,994	.94	589,624,886	91,955,558	87.17	13.77
\$13,000 to \$14,000.....	6,201,960	.92	583,295,892	98,155,518	86.23	14.69
\$14,000 to \$15,000.....	5,972,147	1.03	577,093,932	104,127,665	85.31	15.72
\$15,000 to \$20,000.....	25,824,400	3.82	571,121,785	129,952,065	84.28	19.54
\$20,000 to \$25,000.....	22,190,308	3.29	545,297,385	152,142,373	80.46	22.83
\$25,000 to \$30,000.....	19,234,340	2.85	523,107,077	171,376,713	77.17	25.68
\$30,000 to \$40,000.....	31,865,843	4.72	503,872,737	203,242,556	74.32	30.40
\$40,000 to \$50,000.....	25,493,161	3.77	472,006,894	228,735,717	69.60	34.17
\$50,000 to \$60,000.....	21,908,907	3.24	446,513,733	250,644,624	65.83	37.41
\$60,000 to \$70,000.....	18,661,822	2.76	424,604,826	269,306,446	62.59	40.17
\$70,000 to \$80,000.....	16,612,348	2.46	405,943,004	285,918,794	59.83	42.63
\$80,000 to \$90,000.....	14,375,890	2.13	389,330,656	300,294,684	57.37	44.76
\$90,000 to \$100,000.....	13,468,589	1.99	374,954,766	313,763,273	55.24	46.75
\$100,000 to \$150,000.....	55,766,236	8.26	361,486,177	369,529,509	53.25	55.01
\$150,000 to \$200,000.....	37,259,152	5.53	305,719,941	406,788,661	44.99	60.54
\$200,000 to \$250,000.....	30,008,269	4.44	268,460,789	436,796,930	39.46	64.98
\$250,000 to \$300,000.....	19,450,736	2.88	238,452,520	456,247,666	35.02	67.86
\$300,000 to \$400,000.....	29,217,375	4.33	219,001,784	485,465,241	32.14	72.19
\$400,000 to \$500,000.....	21,010,023	2.81	189,784,209	506,475,264	27.81	75.00
\$500,000 to \$750,000.....	36,853,840	5.46	168,774,186	543,329,104	25.00	80.46
\$750,000 to \$1,000,000.....	22,495,347	3.33	131,920,346	565,824,451	19.54	83.79
\$1,000,000 to \$1,500,000.....	24,170,786	3.58	109,424,999	589,995,237	16.21	87.37
\$1,500,000 to \$2,000,000.....	20,291,070	3.01	85,254,213	610,286,307	12.63	90.38
\$2,000,000 to \$3,000,000.....	23,633,040	3.50	64,963,143	633,919,347	9.62	93.88
\$3,000,000 to \$4,000,000.....	7,495,093	1.11	41,330,103	641,414,440	6.12	94.99
\$4,000,000 to \$5,000,000.....	14,084,085	2.09	33,835,010	655,498,525	5.01	97.08
\$5,000,000 and over.....	19,750,925	2.92	19,750,925	675,249,450	2.92	100.00
Grand total.....	675,249,450					

¹ No tabulation was made of the tax returned by incomes under \$2,000.

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP—DISTRIBUTION BY STATES FOR THE UNITED STATES—NET INCOMES \$2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives through living with them, filed separate returns.			Single men—Heads of families.			Single women—Heads of families.			Single men—All other.		
	Number returns.	Net income.	Number returns.	Net income.	Number returns.	Net income.	Number returns.	Net income.	Number returns.	Net income.		
Alabama.....	10,783	\$49,530,167	479	\$2,569,701	135	\$664,429	1,265	\$5,769,848				
Alaska.....	1,141	4,158,834	61	233,711	13	31,551	651	1,923,597				
Arizona.....	5,625	25,310,677	349	1,697,661	43	219,572	1,031	4,189,997				
Arkansas.....	9,293	48,294,652	353	1,787,218	129	637,142	1,262	6,229,885				
California.....	72,536	372,113,051	3,735	18,913,692	2,063	10,818,059	11,306	60,778,136				
Colorado.....	17,452	88,061,513	729	3,500,855	265	1,423,103	2,110	10,883,977				
Connecticut.....	23,758	137,943,013	1,275	6,301,411	505	3,638,110	3,491	24,488,696				
Delaware.....	3,153	39,790,130	162	977,333	83	114,592	3,446	3,333,322				
District of Columbia.....	10,823	53,654,182	690	3,097,238	338	2,047,642	1,911	11,436,339				
Florida.....	7,618	36,618,975	383	2,113,391	137	675,606	1,864	11,223,353				
Georgia.....	19,651	95,587,692	874	4,010,749	353	1,711,174	2,299	10,195,880				
Hawaii.....	2,147	14,327,331	92	336,243	42	389,251	314	3,762,786				
Idaho.....	6,695	28,216,662	215	864,225	70	347,289	921	3,994,309				
Illinois.....	119,393	666,375,814	5,690	29,468,426	1,900	12,901,254	15,873	103,169,245				
Indiana.....	38,975	169,197,943	1,628	6,991,779	426	1,789,894	3,703	17,226,341				
Iowa.....	50,622	215,030,691	1,953	8,565,119	614	2,691,708	5,527	20,909,086				
Kansas.....	30,061	135,048,739	1,166	4,953,880	369	1,884,980	3,457	15,232,775				
Kentucky.....	13,815	80,804,415	808	4,177,174	301	1,731,258	2,199	10,613,684				
Louisiana.....	15,862	89,628,715	871	3,633,152	364	2,431,229	2,290	13,736,857				
Maine.....	7,116	40,520,401	349	1,842,217	106	1,185,065	961	6,174,288				
Maryland.....	22,298	140,517,563	1,447	8,512,242	547	3,940,564	4,639	40,432,873				
Massachusetts.....	57,912	417,942,763	3,148	20,667,409	1,181	9,259,272	8,933	77,590,778				
Michigan.....	45,276	245,166,177	1,975	10,100,088	510	3,095,420	4,797	27,658,098				
Minnesota.....	38,714	183,639,838	1,713	7,303,820	503	2,151,251	3,684	20,988,446				
Mississippi.....	7,355	42,484,372	372	1,893,413	124	633,079	1,065	5,246,996				
Missouri.....	44,195	238,308,305	2,113	11,236,718	560	3,845,487	5,619	31,409,777				
Montana.....	11,273	47,821,047	497	1,869,658	103	482,896	1,859	7,906,453				
Nebraska.....	42,187	171,745,138	1,541	6,576,440	317	2,012,350	4,594	18,481,440				
Nevada.....	2,281	8,591,430	133	466,014	34	110,331	642	1,630,807				
New Hampshire.....	4,630	25,993,338	224	1,165,401	76	489,590	3	3,869,053				
New Jersey.....	54,744	321,445,967	2,868	15,934,386	1,011	6,597,817	6,461	42,201,190				
New Mexico.....	3,590	17,110,328	171	696,423	50	296,975	2,452	691,691				

New York.....	191,588	1,614,875,654	14,315	104,148,804	5,326	52,703,354	34,556	384,557,311
North Carolina.....	10,851	56,617,782	498	2,888,687	162	922,412	1,419	6,796,231
North Dakota.....	10,942	41,768,034	368	1,386,142	119	417,644	1,249	4,877,169
Ohio.....	76,570	461,048,405	3,406	19,617,965	983	7,096,846	10,728	67,860,616
Oklahoma.....	23,537	116,902,921	838	4,455,291	237	1,132,038	2,630	12,827,352
Oregon.....	10,532	54,373,546	380	1,529,413	134	698,792	1,514	7,743,689
Pennsylvania.....	126,420	821,922,100	6,894	44,702,741	2,122	15,725,989	17,374	128,046,503
Rhode Island.....	8,740	65,846,005	461	2,556,133	173	1,391,892	1,278	10,028,174
South Carolina.....	9,732	45,548,316	461	2,176,593	181	791,344	1,252	5,145,295
South Dakota.....	19,980	73,699,354	638	2,346,191	228	821,527	2,545	5,804,682
Tennessee.....	14,711	73,306,375	724	3,680,310	203	1,168,220	1,915	9,158,852
Texas.....	50,011	242,293,897	2,025	10,616,880	854	4,200,562	5,276	27,463,637
Utah.....	9,117	28,093,297	264	889,803	32	237,920	634	2,934,317
Vermont.....	3,227	18,212,489	164	1,334,532	54	316,534	314	2,363,383
Virginia.....	16,543	83,030,940	765	3,828,406	256	1,373,394	2,321	11,431,716
Washington.....	22,874	104,729,704	834	3,537,840	300	1,541,813	3,098	13,305,912
West Virginia.....	12,368	69,764,082	516	3,191,650	133	934,901	1,639	9,738,303
Wisconsin.....	29,531	142,976,093	1,000	4,625,854	281	1,782,579	3,212	16,766,840
Wyoming.....	3,875	20,136,618	147	748,992	40	154,531	719	3,143,677
Total.....	1,450,723	8,390,968,851	72,668	412,066,152	25,368	174,811,281	199,263	1,349,784,238

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP—DISTRIBUTION BY STATES FOR THE UNITED STATES—NET INCOMES \$2,000 AND OVER—Continued.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Single women—All other.		Wives making separate returns from husbands.		Grand total.			
	Number of returns.	Net income.	Number of returns.	Net income.	Total number of returns.	Total net income.	Number of dependent children.	Exemption for dependent children.
Alabama.....	246	\$1,283,127	70	\$392,290	12,978	\$60,209,562	19,614	\$3,922,800
Alaska.....	9	21,746	3	139,067	1,876	6,508,506	1,420	284,000
Arizona.....	71	299,592	24	236,969	1,143	31,954,008	8,565	1,713,000
Arkansas.....	225	1,201,400	45	347,990	11,307	58,498,287	12,428	2,485,600
California.....	4,187	28,003,887	967	10,794,721	91,794	501,451,546	73,098	14,619,600
Colorado.....	459	2,669,990	157	2,180,437	2,163	108,637,875	26,118	5,223,600
Connecticut.....	2,054	19,724,632	549	7,810,932	31,632	199,926,724	31,259	6,259,600
Delaware.....	203	3,225,729	77	2,153,870	4,124	50,597,176	3,108	6,021,600
District of Columbia.....	999	8,565,103	291	3,874,988	15,082	82,375,392	9,597	1,913,400
Florida.....	226	1,122,563	69	565,528	9,297	45,319,996	11,395	2,279,000
Georgia.....	521	2,770,557	151	1,895,060	23,849	116,171,112	36,955	7,891,000
Hawaii.....	132	1,802,767	61	885,877	2,888	21,524,255	3,835	767,000
Idaho.....	73	343,273	14	99,756	7,994	33,835,514	12,940	2,688,000
Illinois.....	4,570	34,410,562	1,286	17,459,299	148,713	863,784,600	149,289	29,857,800
Indiana.....	1,034	5,400,084	242	1,930,885	45,908	202,595,926	44,404	8,880,800
Iowa.....	1,128	5,008,669	416	2,923,588	60,190	235,088,861	79,827	15,363,800
Kansas.....	651	3,222,630	106	931,998	35,809	101,275,002	58,303	11,660,600
Kentucky.....	667	3,833,209	194	1,689,504	20,074	102,899,244	22,407	4,481,400
Louisiana.....	511	3,994,962	117	1,070,297	20,015	115,896,180	32,319	6,463,800
Maine.....	550	3,905,391	147	1,548,248	9,222	55,115,710	8,435	1,687,000
Maryland.....	1,394	10,634,774	378	3,943,773	30,673	208,011,789	29,932	5,986,400
Massachusetts.....	9,443	47,977,066	1,997	27,904,224	78,644	601,311,502	68,457	13,691,400
Michigan.....	1,383	10,582,139	374	3,400,168	54,347	302,002,410	58,752	11,750,400
Minnesota.....	788	5,481,155	264	4,481,093	45,666	223,968,603	74,956	14,991,200
Mississippi.....	229	1,534,021	95	738,832	9,240	52,550,713	13,623	2,724,600
Missouri.....	1,461	13,688,937	479	7,810,963	54,457	306,300,187	57,059	11,411,800
Montana.....	171	897,033	33	225,905	14,036	59,282,992	17,447	3,489,400
Nebraska.....	664	2,965,076	129	948,451	49,632	202,728,895	85,793	17,158,600
Nevada.....	34	139,285	4	16,359	2,983	10,963,316	3,430	686,000
New Hampshire.....	395	3,221,049	108	1,003,925	6,075	35,742,296	6,537	1,107,400
New Jersey.....	2,881	23,002,585	885	12,485,479	68,770	421,897,424	70,852	14,170,400
New Mexico.....	51	283,406	17	82,805	4,448	20,892,721	6,281	1,256,200
New York.....	14,366	170,325,303	6,062	113,125,522	206,203	2,439,736,148	214,367	42,874,400
North Carolina.....	2,259	1,387,247	74	1,036,772	13,263	69,649,131	22,622	4,524,400
North Dakota.....	117	445,363	26	159,371	12,821	49,033,723	26,369	5,273,800
Ohio.....	2,830	22,963,012	879	16,908,078	95,396	598,090,922	92,715	18,543,000

Oklahoma.....	501	2,557,094	1,756,162	28,031	139,660,858	46,305	9,261,200
Oregon.....	278	1,660,503	581,080	12,905	66,587,023	13,291	2,658,200
Pennsylvania.....	6,451	60,046,079	34,336,872	161,503	1,110,800,203	191,246	38,243,200
Rhode Island.....	794	9,457,507	4,380,358	11,616	93,663,069	11,285	2,257,000
South Carolina.....	255	1,463,359	550,909	11,960	55,375,849	21,373	4,271,000
South Dakota.....	133	641,468	121,638	23,414	85,434,810	47,114	9,422,800
Tennessee.....	437	2,821,027	858,045	18,137	91,983,540	21,905	4,381,000
Texas.....	1,203	9,572,057	2,098,835	59,579	296,541,837	70,350	14,070,000
Utah.....	98	616,444	423,465	7,191	33,877,446	12,437	2,487,400
Vermont.....	198	1,734,400	654,663	4,108	24,815,804	3,628	2,725,600
Virginia.....	467	2,883,347	1,273,350	20,070	103,861,359	26,811	5,332,200
Washington.....	457	2,442,139	1,197,977	27,687	126,775,115	33,700	6,740,000
West Virginia.....	318	1,872,839	779,571	15,093	86,270,550	20,072	4,194,400
Wisconsin.....	918	6,346,907	2,657,680	35,194	175,160,253	46,755	9,531,000
Wyoming.....	78	351,813	149,072	4,882	24,084,103	5,937	1,187,400
Total.....	63,580	556,639,917	307,045,768	1,832,132	11,191,246,207	2,003,594	412,718,800

TABLE 5.—PERSONAL RETURNS—SEX, AND FAMILY RELATIONSHIP, DISTRIBUTION BY INCOME CLASSES FOR THE UNITED STATES.

(Income returned for the calendar year ended Dec. 31, 1917.)

Income class.	Joint returns of husbands and wives, with or without dependent children, including husbands living with them, whose wives, though, filed separate returns.			Single men, heads of families.			Single women, heads of families.			Single men, all other.			Single women, all other.			Wives making separate returns from husbands.			Grand total.		
	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.	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.	
\$2,000 to \$2,500 ¹	157,985	\$354,619,813	4,688	\$10,183,347	2,022	\$4,470,560	1,563	\$3,441,978	2,331	\$5,239,023	372	\$8,553	168,961	\$378,780,244							
\$2,000 to \$2,500 ¹	214,413	487,510,209	15,930	35,981,326	3,875	8,855,139	62,926	139,678,333	12,656	31,410,177	1,725	3,875,499	311,575	707,210,563							
\$2,500 to \$3,000 ¹	40,699	109,184,251	932	2,591,756	792	2,143,024	836	2,257,668	1,707	4,627,640	294	797,139	45,260	1,91,511,478							
\$3,000 to \$4,000 ¹	250,865	688,130,859	13,196	35,976,499	3,830	10,589,033	35,559	95,947,077	8,198	22,397,171	1,633	4,431,444	319,961	857,475,033							
\$3,000 to \$4,000 ¹	14,564	48,687,135	407	1,367,779	632	2,137,449	867	2,931,710	1,708	5,835,060	343	1,166,478	18,521	62,120,611							
\$3,000 to \$4,000 ¹	292,412	800,125,783	14,242	48,141,294	4,456	15,378,983	34,010	114,615,813	8,910	33,590,170	2,404	8,385,205	356,437	1,225,167,248							
\$4,000 to \$5,000 ¹	4,736	21,092,027	165	734,867	126	4,459,612	479	2,122,803	1,000	4,462,311	233	1,019,226	6,939	30,890,846							
\$4,000 to \$5,000 ¹	146,519	653,292,917	6,763	30,232,014	2,262	10,005,641	16,393	73,183,981	5,125	23,070,056	1,774	8,007,537	178,866	797,683,896							
\$5,000 to \$6,000 ¹	81,052	3,575,167	22	1,235,057	143	257,220	43	297,278	98	517,389	49	255,755	1,788	4,955,866							
\$5,000 to \$6,000 ¹	50,192	459,174,248	3,875	21,169,819	1,443	7,928,006	10,205	55,588,081	3,711	20,253,369	1,771	9,694,391	105,055	573,807,914							
\$6,000 to \$7,000 ¹	34,254	324,621,723	2,438	15,761,480	993	6,410,410	6,435	31,594,153	2,714	17,626,585	1,238	8,023,063	64,010	414,007,356							
\$8,000 to \$8,000 ¹	1,698	257,698,019	1,698	5,237,457	703	5,237,457	4,637	34,704,029	2,095	13,781,568	976	7,305,809	44,363	333,309,938							
\$8,000 to \$8,000 ¹	1,071	205,037,384	1,071	10,736,029	584	4,948,108	3,334	28,242,210	1,650	13,977,080	775	6,716,313	31,769	269,674,124							
\$9,000 to \$10,000 ¹	1,018	9,606,300	435	9,606,300	435	4,148,159	2,338	24,306,793	1,340	12,743,706	632	6,189,618	24,536	201,552,224							
\$10,000 to \$11,000 ¹	18,483	174,182,768	728	7,622,039	349	3,680,225	1,736	19,923,360	866	9,923,045	447	5,149,374	15,095	172,895,924							
\$11,000 to \$12,000 ¹	11,106	129,618,434	589	6,886,286	291	3,325,070	1,368	17,119,429	735	9,143,132	394	4,938,555	12,327	153,830,859							
\$12,000 to \$13,000 ¹	9,131	113,904,059	481	6,017,083	197	2,708,581	1,368	16,535,324	672	9,080,205	355	4,785,767	10,478	140,692,242							
\$13,000 to \$14,000 ¹	7,570	102,190,416	397	5,334,308	129	2,678,222	1,236	16,535,324	572	9,080,205	355	4,785,767	10,478	140,692,242							
\$14,000 to \$15,000 ¹	6,485	94,015,379	316	4,585,480	167	2,407,846	1,015	14,679,163	498	7,214,615	308	9,452,580	8,789	127,357,013							
\$15,000 to \$20,000 ¹	21,720	374,369,773	1,073	18,465,985	563	9,805,848	3,512	60,894,785	1,925	33,208,274	1,104	19,137,575	29,897	515,967,240							
\$20,000 to \$25,000 ¹	11,911	204,849,936	388	15,418,289	328	7,407,393	2,004	44,597,675	1,179	26,161,450	695	15,438,394	16,806	374,873,137							
\$25,000 to \$30,000 ¹	7,512	205,865,999	388	10,607,601	205	5,615,901	1,321	36,078,141	713	19,740,022	432	11,627,596	10,571	288,485,260							
\$30,000 to \$40,000 ¹	9,012	230,373,730	455	15,707,472	228	7,851,855	1,597	54,888,902	886	30,574,517	555	19,184,333	12,733	438,534,809							
\$40,000 to \$50,000 ¹	4,957	220,033,162	258	11,548,050	123	5,477,870	899	40,336,551	504	22,485,945	346	15,418,486	7,087	315,300,014							
\$50,000 to \$60,000 ¹	3,159	172,250,696	152	6,618,345	71	3,893,838	596	37,006,627	321	13,679,935	230	13,187,601	4,541	248,475,042							
\$60,000 to \$70,000 ¹	2,020	130,171,934	109	8,520,192	41	2,659,678	406	25,908,674	211	13,679,140	174	11,275,378	2,954	190,304,946							
\$70,000 to \$80,000 ¹	1,576	113,756,498	69	5,109,677	43	3,200,073	288	21,266,162	170	12,582,162	126	9,436,145	2,222	165,350,717							
\$80,000 to \$90,000 ¹	1,037	87,937,659	67	5,623,011	24	2,038,735	223	18,888,249	108	9,846,743	80	6,778,914	1,559	131,133,311							

\$50,000 to \$100,000.....	511	76,599,933	40	3,776,979	17	1,619,568	134	12,499,444	103	9,718,939	78	7,415,458	1,183	111,630,319
\$100,000 to \$150,000.....	2,260	273,725,100	111	13,421,279	60	7,167,073	434	52,865,234	227	28,159,180	210	25,154,174	3,302	400,492,040
\$150,000 to \$200,000.....	860	148,160,689	44	7,358,355	18	3,017,344	218	37,983,482	90	15,077,574	71	12,378,866	1,701	223,982,310
\$200,000 to \$250,000.....	471	105,581,693	23	5,137,683	11	2,470,501	115	25,347,565	53	11,821,736	30	6,772,175	1,303	157,131,303
\$250,000 to \$300,000.....	234	63,703,575	9	2,557,944	6	1,580,604	49	13,457,941	23	6,293,977	21	5,908,306	342	93,538,347
\$300,000 to \$400,000.....	255	87,499,786	9	3,052,850	6	2,167,901	65	22,473,825	27	9,456,496	18	6,090,000	380	130,749,858
\$400,000 to \$500,000.....	118	52,135,283	5	2,196,404	5	2,240,207	33	14,641,097	10	4,543,818	18	3,338,302	179	79,155,111
\$500,000 to \$750,000.....	140	85,039,306	5	3,342,806	2	1,306,788	41	25,089,723	19	11,157,991	18	10,703,827	225	136,690,441
\$750,000 to \$1,000,000.....	65	56,842,758	2	1,553,949	1	770,876	16	13,455,344	3	2,713,044	3	2,604,858	90	77,940,829
\$1,000,000 to \$1,500,000.....	46	55,278,708	1	1,044,400	.....	.....	6	7,214,600	7	8,827,740	7	8,048,101	67	80,413,549
\$1,500,000 to \$2,000,000.....	21	36,296,339	.....	.....	.....	.....	5	11,636,167	2	3,096,162	3	2,604,858	33	56,286,944
\$2,000,000 to \$3,000,000.....	16	39,349,884	.....	.....	.....	.....	3	10,245,144	1	2,384,274	.....	.....	24	58,723,464
\$3,000,000 to \$4,000,000.....	2	6,653,841	.....	.....	.....	.....	2	8,462,620	.....	.....	.....	.....	5	16,893,985
\$4,000,000 to \$5,000,000.....	6	28,806,973	.....	.....	.....	.....	2	34,936,604	.....	.....	.....	.....	8	37,663,593
\$5,000,000 and over.....	2	16,511,216	.....	.....	.....	.....	1	.....	.....	.....	.....	.....	4	57,242,379
Grand total.....	1,450,723	8,390,968,851	72,668	412,096,152	25,368	174,811,281	199,263	1,349,784,238	63,580	556,539,917	20,530	307,045,768	1,832,132	11,191,246,207

¹ Nontaxable.—Exemptions and dividends exceed net income.

² Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY SOURCES AND BY STATES FOR THE UNITED STATES, NET INCOMES, \$2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Number of returns.	Wages and salaries.	Business.		Partnership profits.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.
			Total gross sales and other income.	Total deductions.			
			Net income from business.				
Alabama.....	12,978	\$25,491,321	\$85,895,632	\$69,328,065	\$5,998,387	\$1,534,507	\$4,916,670
Alaska.....	1,876	3,299,914	6,480,787	4,789,505	585,192	52,883	363,650
Arizona.....	1,307	13,613,985	36,609,141	4,789,505	7,776,240	1,751,685	2,616,236
Arkansas.....	11,403	13,082,019	95,513,808	74,200,358	7,270,624	3,082,017	6,496,633
California.....	94,704	158,844,986	643,305,012	488,379,464	36,915,124	13,732,319	44,181,887
Colorado.....	21,163	29,242,128	137,064,125	99,403,550	37,660,575	9,271,889	7,150,490
Connecticut.....	31,632	67,331,480	197,181,604	161,761,837	7,588,714	3,854,553	10,226,614
Delaware.....	4,124	9,117,628	28,859,481	22,715,969	1,348,810	878,790	1,693,236
District of Columbia.....	15,082	32,746,345	77,822,463	64,102,180	2,459,553	950,049	7,576,890
Florida.....	9,297	15,478,028	70,738,130	56,033,948	3,188,743	2,272,839	3,492,141
Georgia.....	23,849	40,513,394	179,383,044	139,705,688	8,974,482	2,941,824	9,293,057
Hawaii.....	2,888	6,743,689	12,462,270	9,491,243	539,214	438,354	819,608
Idaho.....	7,994	7,556,576	53,761,278	35,714,809	2,717,627	2,272,266	1,841,785
Illinois.....	148,713	301,312,393	984,498,341	753,338,841	46,718,705	21,827,152	68,036,945
Indiana.....	45,908	64,889,363	316,733,278	244,210,074	13,512,315	4,775,151	13,616,577
Iowa.....	69,160	36,825,017	131,280,765	271,368,566	184,912,199	14,533,300	22,151,261
Kansas.....	35,809	31,006,974	270,374,150	185,908,981	9,331,739	10,068,049	20,768,265
Kentucky.....	20,074	27,489,917	115,415,400	129,131,282	7,964,813	3,071,333	5,835,260
Louisiana.....	20,074	37,803,660	161,174,787	129,131,282	9,957,187	2,242,149	8,505,402
Maine.....	9,222	15,983,758	64,472,537	51,980,026	2,657,059	3,785,575	2,910,655
Maryland.....	30,673	75,401,629	250,895,451	211,467,721	15,400,146	3,785,575	9,940,515
Massachusetts.....	78,644	208,108,710	699,211,990	597,226,367	50,277,607	11,943,345	22,269,129
Michigan.....	54,347	118,016,260	359,185,497	287,055,133	18,472,747	10,657,514	24,004,685
Minnesota.....	45,666	62,199,083	272,469,352	195,616,839	12,201,572	7,191,037	10,003,684
Mississippi.....	9,240	12,478,494	149,308,686	125,800,626	7,472,761	2,708,024	3,583,655
Missouri.....	54,457	103,239,177	346,046,958	269,289,683	20,068,222	6,193,726	23,337,352
Montana.....	14,036	2,670,819	100,646,245	75,593,959	3,925,742	2,910,068	3,614,107
Nebraska.....	49,632	32,500,344	333,631,554	216,587,584	9,189,801	6,755,446	16,641,231
Nevada.....	2,983	4,670,058	16,112,318	11,849,160	692,465	723,906	462,596
New Hampshire.....	6,075	10,799,594	55,959,072	47,556,794	2,200,568	1,234,200	1,684,989
New Jersey.....	68,770	183,036,223	446,544,805	365,009,520	20,582,210	6,140,735	19,555,026
New Mexico.....	4,448	6,889,203	34,890,072	26,131,834	1,742,100	663,410	1,136,822
New York.....	266,223	817,070,631	2,410,690,553	2,080,451,290	205,146,180	46,477,234	93,627,040
North Carolina.....	13,263	20,972,478	90,266,519	69,233,575	5,845,561	1,985,016	5,157,903
North Dakota.....	12,821	8,620,490	83,771,708	51,208,072	2,815,458	2,192,997	2,192,997
Ohio.....	95,356	213,834,985	630,975,790	506,673,838	33,350,992	17,583,808	35,050,553
Oklahoma.....	28,031	31,348,894	205,187,429	152,263,152	10,195,613	11,855,869	20,980,550

Oregon.....	12,965	21,737,793	135,494,575	109,710,874	95,718,701	5,189,169	1,610,703	4,185,221
Pennsylvania.....	161,593	387,290,906	1,387,032,322	1,149,701,797	237,336,325	78,785,198	23,380,800	50,484,467
Rhode Island.....	11,616	29,205,019	85,945,327	71,840,367	14,102,960	3,921,400	1,528,825	4,234,744
South Carolina.....	11,960	15,815,643	85,101,951	60,455,642	24,666,309	4,449,532	1,209,779	6,067,512
South Dakota.....	23,414	9,123,970	146,265,688	92,420,270	53,845,418	3,911,329	3,737,450	5,225,729
Tennessee.....	18,137	34,849,510	104,060,874	80,571,049	23,489,825	10,019,345	2,943,113	6,779,636
Texas.....	59,579	72,355,509	433,020,001	323,423,277	109,596,724	29,287,377	15,733,272	35,164,644
Utah.....	7,191	13,655,262	30,283,451	20,776,492	9,506,959	1,441,447	1,169,455	1,726,513
Vermont.....	4,108	6,394,863	42,590,187	36,108,617	6,481,570	1,601,624	352,319	881,491
Virginia.....	20,070	41,972,464	139,979,375	112,422,286	27,557,089	6,254,231	2,713,620	7,455,098
Washington.....	27,687	47,737,154	162,537,368	116,461,491	46,075,877	6,795,986	3,522,821	8,706,719
West Virginia.....	15,093	29,955,791	72,537,631	60,981,389	11,556,242	4,741,457	6,721,184	6,023,133
Wisconsin.....	35,194	58,120,185	245,801,885	190,520,246	55,281,639	7,431,613	4,726,319	7,252,009
Wyoming.....	4,882	6,680,266	36,518,973	28,169,819	8,349,154	2,401,748	2,284,958	2,307,842
Total.....	1,832,132	3,648,437,902	13,570,931,459	10,705,518,713	2,865,412,746	775,086,665	318,170,617	684,343,399

TABLE 6.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY SOURCE AND BY STATES FOR THE UNITED STATES, NET INCOMES, \$2,000 AND OVER—Continued.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Dividends.		Total.	Interest and investment income.	Total income.	General deductions.	Net income.
	1913-1916	1917					
Alabama.....	\$1,652,246	\$6,449,467	\$8,101,713	\$2,122,051	\$6,711,616	\$4,502,054	\$60,209,562
Alaska.....	335,762	240,246	574,008	152,100	6,719,034	2,210,528	6,508,506
Arizona.....	1,002,993	3,414,967	4,417,960	1,378,291	34,144,392	2,190,384	31,954,008
Arkansas.....	1,374,715	5,470,881	6,845,596	4,131,291	62,221,639	3,729,343	58,498,287
California.....	26,006,328	76,944,692	102,950,020	34,352,623	545,902,507	44,450,961	501,451,546
Colorado.....	5,553,547	16,021,540	21,575,087	6,920,155	118,406,712	9,748,837	108,657,875
Connecticut.....	19,313,196	53,248,997	72,562,193	16,828,918	213,815,249	13,888,525	199,926,724
Delaware.....	3,170,787	26,934,829	30,105,616	3,574,969	53,153,531	2,556,355	50,597,176
District of Columbia.....	5,125,410	14,496,493	19,621,903	10,535,694	87,610,717	5,235,325	82,375,392
Florida.....	2,334,759	6,659,076	9,044,835	1,245,554	49,426,322	4,106,326	45,319,996
Georgia.....	6,882,514	12,770,075	19,652,589	5,988,002	126,240,704	10,069,592	116,171,112
Hawaii.....	650,070	9,676,202	10,326,272	5,180,066	22,818,230	1,293,975	21,524,255
Idaho.....	857,416	2,825,630	3,683,046	1,242,663	37,100,462	3,324,948	33,835,514
Illinois.....	65,984,620	129,151,905	195,136,525	67,952,425	932,103,248	68,318,648	863,784,600
Indiana.....	8,881,182	26,856,241	35,707,423	3,301,059	219,821,092	17,225,166	202,595,926
Iowa.....	6,881,064	15,521,935	22,402,999	14,886,283	283,842,570	28,773,709	255,068,861
Kansas.....	5,076,458	16,642,087	21,662,087	2,063,649	174,375,922	13,100,920	161,275,002
Kentucky.....	7,401,371	17,502,624	24,903,995	7,009,112	110,474,327	7,575,083	102,899,244
Louisiana.....	6,671,548	12,067,628	18,739,176	12,672,582	122,860,845	6,147,155	115,896,180
Maine.....	4,197,797	11,242,124	15,439,921	7,536,812	59,262,865	4,147,155	58,115,710
Maryland.....	11,584,965	33,641,063	45,226,028	31,423,632	219,911,355	11,869,466	208,041,889
Massachusetts.....	51,927,871	147,989,008	199,916,879	47,868,077	642,369,370	41,087,808	601,311,562
Michigan.....	22,736,341	63,057,734	85,794,085	5,987,423	335,153,078	33,100,668	302,052,410
Minnesota.....	19,941,360	31,263,082	51,204,442	25,038,660	244,691,021	20,695,418	223,995,603
Mississippi.....	2,037,463	3,063,982	5,701,445	431,360	65,363,809	3,843,096	52,559,713
Missouri.....	24,277,810	51,703,484	80,981,294	22,587,847	339,148,894	32,848,707	306,300,187
Montana.....	1,609,265	5,901,678	7,510,943	522,146	64,206,111	4,913,119	59,292,992
Nebraska.....	5,496,554	11,818,806	17,315,360	21,066,741	227,512,893	17,783,998	209,728,895
Nevada.....	153,200	556,556	709,756	166,628	11,698,567	735,251	10,963,316
New Hampshire.....	3,333,970	8,301,414	12,235,384	1,562,816	38,119,829	2,377,583	35,742,296
New Jersey.....	32,441,484	72,288,024	104,729,508	36,538,412	451,637,410	29,879,986	421,757,424
New Mexico.....	972,878	2,008,186	2,981,064	475,110	22,645,951	1,753,230	21,892,721
New York.....	263,697,335	527,345,834	791,043,169	331,310,618	2,623,914,135	184,177,987	2,439,736,148
North Carolina.....	3,736,125	11,680,117	15,316,242	4,097,747	75,416,171	5,761,040	69,649,131
North Dakota.....	1,156,430	2,934,244	4,090,674	2,876,698	51,935,079	5,741,356	49,053,723
Ohio.....	72,394,335	122,783,295	195,087,630	21,240,386	640,400,368	42,369,384	598,030,922
Oklahoma.....	4,982,124	12,585,675	17,567,799	7,024,840	151,897,752	12,236,894	139,660,858
Oregon.....	2,445,686	7,137,325	9,583,011	3,977,644	71,983,242	5,406,219	66,587,023

Pennsylvania.....	79, 112, 336	237, 956, 265	317, 068, 601	89, 883, 472	1, 184, 233, 769	73, 433, 476	1, 110, 800, 233
Rhode Island.....	9, 526, 841	25, 603, 575	33, 130, 416	11, 046, 075	99, 183, 439	5, 526, 370	93, 663, 069
South Carolina.....	863, 325	6, 595, 888	7, 399, 213	302, 406	59, 908, 404	4, 522, 555	55, 375, 849
South Dakota.....	901, 385	3, 019, 970	3, 921, 355	14, 207, 624	93, 972, 875	8, 538, 015	85, 434, 860
Tennessee.....	4, 379, 926	12, 481, 351	16, 861, 277	5, 364, 690	100, 307, 396	8, 313, 856	91, 993, 540
Texas.....	14, 052, 297	29, 113, 871	43, 166, 168	19, 707, 866	325, 011, 560	28, 469, 723	296, 541, 837
Utah.....	2, 139, 718	6, 370, 904	8, 510, 022	1, 221, 683	37, 234, 921	3, 357, 475	33, 877, 446
Vermont.....	1, 677, 618	6, 700, 669	8, 378, 287	2, 559, 292	23, 652, 446	1, 836, 642	24, 815, 804
Virginia.....	4, 373, 380	18, 065, 064	22, 438, 444	4, 469, 060	112, 859, 946	8, 998, 587	103, 861, 359
Washington.....	6, 369, 271	14, 373, 044	21, 742, 315	3, 557, 240	137, 138, 112	10, 362, 997	126, 775, 115
West Virginia.....	6, 584, 311	22, 271, 209	28, 855, 520	6, 155, 519	94, 068, 846	7, 729, 296	86, 279, 550
Wisconsin.....	17, 502, 430	24, 939, 429	47, 461, 859	9, 728, 723	190, 005, 347	14, 855, 094	175, 150, 253
Wyoming.....	571, 303	2, 609, 412	3, 180, 715	1, 234, 692	25, 439, 375	1, 755, 272	24, 684, 103
Total.....	857, 210, 150	1, 991, 632, 349	2, 848, 842, 499	636, 715, 456	12, 077, 009, 284	885, 763, 077	11, 191, 246, 207

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

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Number of returns.	Wages and salaries.	Business.			Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.
			Total gross sales and other income.	Total deductions.	Net income from business.			
\$2,000 to \$1,000	1, 213, 665	\$1, 552, 879, 047	\$4, 892, 407, 225	\$3, 414, 353, 932	\$1, 478, 053, 293	\$147, 025, 429	\$73, 627, 895	\$280, 423, 809
\$1,000 to \$5,000	185, 805	300, 768, 540	1, 477, 883, 321	1, 153, 295, 911	324, 587, 410	46, 353, 085	26, 613, 822	63, 031, 871
\$5,000 to \$10,000	270, 686	660, 884, 433	2, 968, 417, 944	2, 437, 647, 684	530, 770, 260	128, 969, 639	52, 909, 852	126, 391, 211
\$10,000 to \$20,000	95, 696	432, 242, 109	1, 661, 010, 822	1, 441, 900, 909	219, 103, 913	99, 561, 487	41, 471, 663	78, 168, 500
\$20,000 to \$40,000	40, 110	295, 530, 303	1, 013, 040, 604	912, 881, 906	130, 158, 698	90, 988, 575	34, 122, 118	52, 309, 355
\$40,000 to \$60,000	11, 628	128, 189, 649	428, 770, 271	370, 588, 110	58, 182, 161	50, 422, 382	17, 133, 668	22, 403, 030
\$60,000 to \$80,000	5, 176	63, 060, 974	216, 103, 601	219, 078, 808	27, 024, 793	32, 733, 438	11, 793, 842	12, 447, 889
\$80,000 to \$100,000	2, 722	44, 933, 127	124, 420, 884	109, 707, 003	14, 713, 879	23, 731, 795	7, 706, 273	8, 112, 151
\$100,000 to \$150,000	3, 302	63, 093, 541	204, 204, 063	237, 075, 276	27, 136, 787	40, 098, 366	13, 131, 668	11, 231, 302
\$150,000 to \$200,000	1, 302	28, 323, 535	110, 513, 907	96, 571, 778	14, 142, 129	25, 278, 967	8, 457, 367	6, 457, 811
\$200,000 to \$250,000	703	19, 353, 496	64, 372, 466	56, 124, 153	8, 238, 313	18, 257, 001	4, 605, 140	4, 457, 442
\$250,000 to \$300,000	342	8, 750, 887	20, 510, 485	17, 204, 049	3, 306, 436	11, 404, 581	2, 514, 807	2, 514, 807
\$300,000 to \$500,000	559	21, 355, 802	104, 746, 206	93, 740, 015	11, 006, 191	25, 682, 632	5, 198, 872	5, 592, 214
\$500,000 to \$1,000,000	315	13, 720, 917	99, 125, 564	85, 895, 459	13, 322, 105	17, 751, 519	5, 753, 547	4, 794, 298
\$1,000,000 to \$1,500,000	67	2, 276, 212	58, 579, 341	56, 871, 009	2, 708, 332	4, 010, 538	1, 377, 169	1, 362, 954
\$1,500,000 to \$2,000,000	33	2, 118, 622	5, 486, 035	2, 693, 518	2, 792, 517	6, 817, 884	4, 433, 904	4, 433, 904
\$2,000,000 and over	41	4, 064, 408	1, 338, 720	1, 177, 191	161, 529	5, 638, 867	5, 005, 922	4, 260, 761
Total	1, 832, 132	3, 548, 437, 902	13, 570, 931, 459	10, 705, 518, 713	2, 865, 412, 746	775, 086, 665	318, 170, 617	684, 343, 399

Income class.	Dividends.		Interest and investment income.	Gross income.	General deductions.	Net income.
	1913-1916	1917					Total.
\$2,000 to \$4,000.....	\$4,288,569	\$126,946,638	\$49,942,095	\$9,713,186,775	\$360,921,588	\$3,352,265,187
\$4,000 to \$7,000.....	6,039,324	63,413,046	64,293,646	895,120,744	66,544,002	828,576,742
\$7,000 to \$10,000.....	49,282,229	230,231,816	171,907,269	1,951,366,709	123,858,621	1,827,508,088
\$10,000 to \$20,000.....	99,891,116	282,092,996	146,793,995	1,399,325,779	87,033,297	1,312,292,482
\$20,000 to \$40,000.....	138,216,193	290,025,500	132,298,028	1,172,648,768	70,755,562	1,101,893,206
\$40,000 to \$60,000.....	89,707,958	172,822,414	65,097,028	603,958,290	40,183,294	563,775,056
\$60,000 to \$80,000.....	62,503,915	116,249,727	44,166,651	376,871,229	21,215,566	355,655,663
\$80,000 to \$100,000.....	43,591,944	81,100,950	31,208,833	255,164,952	12,401,322	242,763,630
\$100,000 to \$150,000.....	75,074,034	137,818,469	51,746,128	419,284,705	18,792,665	400,492,040
\$150,000 to \$200,000.....	46,726,909	74,543,308	31,559,453	235,865,469	11,883,159	223,982,310
\$200,000 to \$250,000.....	31,421,475	56,843,084	21,771,666	164,418,217	7,286,914	157,131,303
\$250,000 to \$300,000.....	19,153,854	37,625,268	14,462,539	100,515,471	6,977,124	93,538,347
\$300,000 to \$500,000.....	47,127,885	72,706,584	31,100,942	222,771,072	12,866,103	209,904,969
\$500,000 to \$1,000,000.....	57,274,808	89,651,511	33,073,557	233,342,352	18,711,082	214,631,270
\$1,000,000 to \$1,500,000.....	23,239,625	36,339,500	13,425,081	83,739,501	6,325,932	80,413,569
\$1,500,000 to \$2,000,000.....	16,397,011	29,684,409	7,089,284	59,808,799	3,521,855	56,286,944
\$2,000,000 and over.....	46,712,001	93,357,911	26,799,263	189,620,452	16,485,031	173,135,421
Total.....	857,210,150	1,991,632,349	936,715,456	12,077,009,284	885,763,077	11,191,246,207

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY PRINCIPAL SOURCES AND BY STATES FOR THE UNITED STATES—NET INCOMES \$2,000 AND OVER.

[Income returned for the calendar year ended Dec. 31, 1917.]

States and Territories.	Income from salaries and wages.			Income from business.			Income from investment.			Grand total.	
	Number of returns showing salary and wages as the principal source of income.	Amount of income from this source on all returns.	Amount of income from this source as the principal source of income.	Number of returns showing business as the principal source of income.	Amount of income from this source on all returns.	Amount of income from this source on all returns.	Number of returns showing investment as the principal source of income.	Amount of income from this source on all returns.	Amount of income from this source on all returns.	Total number of returns.	Total amount of income.
Alabama.....	6, 621	\$21, 194, 772	\$25, 491, 321	4, 183	\$20, 682, 884	\$24, 079, 861	2, 174	\$9, 124, 312	\$15, 140, 434	12, 978	\$64, 711, 616
Alaska.....	1, 211	3, 039, 254	3, 299, 914	5, 10	2, 007, 071	2, 329, 357	125	743, 431	1, 089, 763	1, 876	6, 719, 034
Arizona.....	4, 164	11, 723, 769	13, 613, 985	2, 044	9, 634, 461	12, 117, 920	935	4, 021, 102	8, 412, 487	7, 143	34, 144, 382
Arkansas.....	2, 811	9, 167, 903	13, 082, 019	6, 194	9, 308, 587	31, 666, 091	2, 302	10, 261, 644	17, 473, 520	11, 307	62, 221, 630
California.....	38, 611	128, 146, 720	158, 844, 986	35, 584	178, 982, 485	203, 572, 991	20, 500	125, 793, 483	181, 484, 530	94, 794	545, 902, 507
Colorado.....	8, 240	23, 546, 852	29, 242, 128	9, 215	35, 183, 024	53, 518, 832	3, 708	23, 964, 325	35, 645, 732	21, 163	118, 406, 719
Connecticut.....	16, 120	55, 970, 378	67, 331, 490	7, 592	37, 573, 327	46, 866, 034	7, 920	69, 437, 111	99, 617, 725	31, 632	213, 851, 531
Delaware.....	1, 730	6, 419, 229	9, 117, 628	1, 342	6, 803, 004	8, 362, 082	1, 052	29, 736, 752	35, 673, 821	1, 124	53, 153, 331
District of Columbia.....	9, 739	29, 296, 901	32, 746, 345	2, 621	14, 483, 002	17, 129, 885	1, 910	22, 408, 323	37, 734, 487	15, 082	87, 610, 717
Florida.....	3, 881	12, 459, 586	15, 478, 028	3, 596	17, 076, 460	20, 165, 704	3, 920	9, 024, 372	13, 782, 530	9, 297	49, 426, 322
Georgia.....	9, 543	31, 776, 901	40, 513, 394	10, 386	45, 744, 737	51, 393, 662	3, 920	22, 414, 342	34, 133, 648	23, 849	126, 240, 704
Hawaii.....	1, 739	5, 589, 374	6, 743, 689	484	2, 969, 242	3, 948, 385	665	9, 806, 635	12, 125, 946	2, 888	22, 818, 230
Idaho.....	2, 156	5, 712, 824	7, 356, 576	4, 610	19, 887, 510	23, 046, 362	1, 098	3, 801, 284	6, 767, 524	7, 004	37, 160, 462
Illinois.....	64, 388	251, 523, 259	301, 312, 393	60, 120	253, 894, 681	299, 665, 360	23, 855	206, 252, 622	331, 129, 495	148, 713	932, 101, 248
Indiana.....	16, 388	49, 582, 778	64, 383, 363	23, 547	90, 487, 837	100, 810, 670	9, 973	38, 012, 979	54, 625, 039	45, 908	219, 821, 092
Iowa.....	8, 226	26, 833, 209	36, 825, 017	42, 581	170, 952, 254	187, 877, 019	9, 356	33, 454, 813	39, 140, 343	30, 100	283, 842, 570
Kansas.....	6, 863	22, 153, 565	31, 006, 974	23, 090	91, 326, 837	103, 894, 947	3, 856	25, 494, 490	39, 474, 001	35, 809	174, 373, 922
Kentucky.....	7, 046	20, 138, 394	27, 893, 917	9, 213	37, 731, 666	45, 276, 043	3, 815	25, 527, 520	37, 748, 367	20, 074	110, 474, 327
Louisiana.....	7, 463	29, 138, 108	37, 803, 660	8, 098	38, 662, 542	45, 197, 025	3, 454	21, 685, 438	39, 917, 160	20, 015	122, 880, 845
Maine.....	3, 711	12, 771, 063	15, 983, 758	3, 139	13, 945, 320	17, 391, 719	2, 378	14, 507, 837	25, 887, 388	9, 222	59, 262, 865
Maryland.....	15, 764	63, 432, 425	75, 401, 629	8, 639	49, 876, 920	58, 613, 451	6, 270	46, 359, 426	85, 896, 175	30, 673	219, 911, 255
Massachusetts.....	42, 091	167, 030, 894	208, 108, 710	18, 665	135, 313, 823	164, 200, 575	17, 388	180, 711, 836	270, 084, 083	78, 644	642, 399, 370
Michigan.....	26, 316	93, 557, 898	118, 050, 260	17, 650	84, 352, 615	101, 200, 625	10, 681	87, 930, 121	115, 836, 193	54, 347	335, 113, 078
Minnesota.....	13, 040	49, 730, 880	62, 100, 083	23, 427	85, 135, 575	96, 245, 122	6, 299	50, 759, 260	86, 246, 816	45, 666	244, 691, 021
Mississippi.....	2, 793	6, 341, 755	12, 478, 904	4, 870	28, 861, 360	34, 188, 855	1, 577	8, 445, 348	9, 726, 460	9, 240	33, 148, 894
Missouri.....	22, 468	86, 074, 462	109, 248, 177	22, 216	87, 962, 695	103, 003, 224	9, 773	84, 445, 723	126, 906, 493	54, 457	339, 148, 894
Montana.....	6, 376	17, 397, 082	20, 670, 810	5, 897	27, 232, 822	31, 888, 096	1, 763	8, 277, 105	11, 647, 196	14, 076	64, 206, 111
Nebraska.....	7, 340	22, 909, 543	32, 400, 344	36, 276	122, 196, 771	132, 989, 217	6, 016	26, 355, 506	55, 023, 332	29, 983	220, 512, 893
Nevada.....	1, 543	4, 115, 100	4, 670, 684	1, 108	4, 716, 049	5, 689, 529	332	813, 941	1, 338, 980	2, 983	11, 698, 567
New Hampshire.....	2, 519	8, 731, 089	10, 769, 894	1, 917	9, 238, 933	11, 837, 046	1, 639	10, 570, 757	15, 483, 189	6, 075	38, 119, 829
New Jersey.....	39, 771	189, 611, 202	183, 056, 223	16, 471	91, 763, 690	107, 738, 241	12, 528	97, 319, 914	160, 822, 946	68, 770	451, 637, 410

New Mexico.....	1,970	5,626,143	6,889,203	1,878	9,784,053	11,163,752	600	2,936,858	4,592,996	4,448	22,645,951
New York.....	145,350	679,050,682	817,070,631	69,043	478,045,408	590,862,677	51,831	764,847,730	1,215,980,827	266,223	2,625,914,135
North Carolina.....	4,847	15,774,724	20,972,478	5,585	21,870,049	29,871,801	2,830	16,023,094	24,571,892	13,263	75,416,171
North Dakota.....	2,364	6,116,545	8,620,490	9,090	34,126,901	37,014,220	1,367	4,565,135	9,160,369	12,821	54,795,079
Ohio.....	46,024	174,683,137	213,834,985	33,537	131,678,708	175,246,752	15,835	168,753,592	251,378,569	95,396	640,460,306
Oklahoma.....	7,236	22,482,294	31,348,804	14,503	57,871,052	74,975,759	6,292	32,340,156	45,573,189	28,031	151,897,752
Oregon.....	4,890	17,307,211	21,737,793	5,995	29,619,446	32,509,573	2,080	11,665,213	17,745,876	12,965	71,991,242
Pennsylvania.....	84,945	314,661,120	387,290,906	47,284	285,393,730	339,506,323	29,304	295,844,353	457,436,540	161,503	1,184,233,769
Rhode Island.....	5,943	24,861,869	29,205,019	2,809	15,680,320	19,553,185	2,864	34,623,299	50,431,235	11,616	99,189,439
South Carolina.....	3,635	11,193,743	15,813,643	6,177	26,951,275	30,325,630	2,148	7,922,973	13,769,131	11,960	59,908,404
South Dakota.....	2,134	5,526,133	9,123,970	19,036	57,122,121	61,494,197	2,244	7,490,691	23,354,708	23,414	93,972,875
Tennessee.....	8,407	27,237,143	34,849,510	6,278	30,124,374	36,452,283	3,452	18,168,068	29,005,603	18,137	100,307,396
Texas.....	17,650	55,080,971	72,355,509	30,203	128,972,895	154,617,373	11,726	61,277,559	98,038,678	59,579	325,011,560
Utah.....	3,806	11,614,114	13,655,262	2,150	10,166,796	12,120,841	1,986	8,404,147	11,458,818	7,191	37,231,921
Vermont.....	9,404	4,888,941	6,394,863	1,628	7,304,021	8,455,513	1,986	8,404,147	11,458,818	7,191	37,231,921
Virginia.....	8,341	30,393,400	41,972,464	4,964	28,813,048	36,524,940	3,894	23,558,420	34,362,542	17,199	112,859,946
Washington.....	12,621	39,788,338	47,737,154	11,293	50,304,330	56,394,684	3,771	24,010,325	33,006,274	27,684	137,138,112
West Virginia.....	8,549	22,527,128	29,995,791	5,353	12,855,989	23,018,883	4,062	30,125,048	41,034,172	17,964	94,008,846
Wisconsin.....	12,910	46,840,575	58,129,185	15,945	58,044,907	67,442,571	6,239	42,491,064	64,442,591	35,192	190,005,347
Wyoming.....	1,894	4,999,088	6,680,266	2,155	10,146,637	13,035,800	833	3,468,764	6,723,249	4,884	26,439,375
Total.....	789,992	2,956,270,777	3,648,437,902	710,357	3,340,050,344	3,958,670,028	331,783	2,876,203,565	4,469,901,354	1,832,132	12,077,009,284

TABLE 9.—PERSONAL RETURNS—DISTRIBUTION OF INCOME BY PRINCIPAL SOURCES AND BY INCOME CLASSES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

Income class.	Income from salaries and wages.			Income from business.			Income from investment.			Grand total.		
	Number of re- turns showing salaries and wages as principal source of income.	Per cent of income in each class derived from salaries and wages.	Total in- come from salaries and wages.	Number of re- turns showing business as principal source of income.	Per cent of returns in each class showing business as principal source.	Total in- come from business.	Number of re- turns showing invest- ment as prin- cipal source of income.	Per cent of returns showing invest- ment as principal source.	Total in- come from investment.	Per cent of income in each class derived from invest- ment.	Number of re- turns.	Total amount of income.
\$2,000 to \$4,000.....	580,402	47.82	\$1,552,879,047	487,996	39.89	\$1,698,705,617	149,267	12.30	\$461,601,111	12.43	1,213,665	\$3,713,185,775
\$4,000 to \$5,000.....	67,023	36.05	309,768,540	84,452	45.43	397,554,317	34,330	18.47	195,797,887	21.99	185,805	895,120,744
\$5,000 to \$10,000.....	97,607	36.03	660,884,433	102,295	37.79	712,649,751	70,764	26.14	577,832,525	29.61	270,666	1,951,366,709
\$10,000 to \$20,000.....	30,443	31.81	432,242,109	25,409	26.55	360,137,053	39,844	41.64	606,946,607	43.37	95,696	1,999,325,779
\$20,000 to \$40,000.....	10,134	25.27	295,530,303	8,876	22.13	255,269,391	21,100	52.61	621,849,074	53.03	40,110	1,172,618,768
\$40,000 to \$60,000.....	2,359	20.29	128,189,649	2,402	20.65	125,738,211	6,837	59.06	350,030,430	57.95	11,628	603,958,290
\$60,000 to \$80,000.....	904	17.45	69,930,974	1,053	20.34	71,542,073	3,219	62.19	235,368,182	62.45	5,176	376,812,229
\$80,000 to \$100,000.....	403	14.92	44,930,127	544	19.99	45,151,947	1,712	65.10	164,073,878	64.79	2,722	255,164,952
\$100,000 to \$150,000.....	423	12.81	65,093,841	664	20.11	80,320,841	2,215	67.08	275,870,023	65.79	3,302	419,284,705
\$150,000 to \$200,000.....	141	10.83	28,329,535	279	21.43	48,298,453	882	67.74	159,237,481	67.51	1,703	235,835,469
\$200,000 to \$250,000.....	66	9.94	19,333,495	145	2.05	31,111,054	492	7.00	113,973,667	69.32	1,703	164,418,217
\$250,000 to \$300,000.....	20	5.58	8,750,887	68	1.99	18,008,118	254	7.43	73,756,469	73.38	342	100,515,471
\$300,000 to \$500,000.....	44	7.79	21,355,802	110	1.97	44,887,695	405	7.25	156,527,575	70.26	559	222,771,072
\$500,000 to \$1,000,000.....	16	5.1	13,720,917	8	1.59	36,827,171	249	7.90	182,944,264	78.34	315	233,542,552
\$1,000,000 to \$1,500,000.....	2	0.03	2,276,212	5	1.12	8,093,039	57	8.85	76,367,250	88.04	67	83,739,501
\$1,500,000 to \$2,000,000.....	1	0.03	2,118,622	1	0.15	12,544,939	27	8.82	45,145,208	75.48	33	59,808,790
\$2,000,000 and over.....	1	0.03	4,054,405	1	0.03	10,826,318	39	.95	171,729,729	92.01	41	183,620,452
Grand total.....	789,992	43.12	3,648,437,902	710,337	38.77	3,958,670,028	331,783	18.11	4,469,901,354	37.01	1,832,132	12,077,009,284

TABLE 10.—PERSONAL RETURNS—NUMBER BY STATES AND TERRITORIES, CAL-
NDAR YEARS 1917 AND 1916.

States and Territories.	Total number of returns.		\$1,000 to \$2,000.		\$2,000 to \$2,500.		\$2,500 to \$3,000.		\$3,000 to \$1,000.		\$4,000 to \$5,000.		\$5,000 to \$6,000.		\$6,000 to \$7,000.	
	1917	1916	1917 ¹	1916	1917 ¹	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
	Alabama.....	21,844	2,097	4,281	2,444	2,482	489	1,246	351	659	268	398	185			
Alaska.....	4,570	243	2,694	392	361	55	53	53	60	35	36	28				
Arizona.....	12,264	994	2,607	1,422	1,261	190	547	152	315	135	242	77				
Arkansas.....	17,839	2,255	7,846	2,228	2,788	534	1,378	430	873	288	535	224				
California.....	182,232	21,208	87,438	18,197	18,236	4,740	9,301	3,884	5,391	2,438	3,392	1,803				
Colorado.....	40,627	4,435	19,404	4,440	4,440	942	2,271	717	1,258	499	710	349				
Connecticut.....	64,472	9,713	32,840	5,925	5,721	1,060	2,948	1,474	1,221	1,116	1,067	109				
Delaware.....	8,032	1,346	3,908	604	802	208	413	167	286	135	170	100				
District of Columbia.....	29,737	6,808	4,827	2,919	2,738	1,907	1,344	1,305	863	859	484	485				
Florida.....	15,336	1,779	6,039	1,873	1,910	428	968	304	587	217	375	181				
Georgia.....	38,252	3,444	5,955	4,537	5,247	680	2,697	604	1,595	443	879	340				
Hawaii.....	3,131	1,144	800	486	518	219	269	150	173	123	90	71				
Idaho.....	16,414	756	2,358	1,643	1,777	163	835	123	421	94	249	69				
Illinois.....	319,497	37,525	170,784	36,573	32,507	7,645	15,094	6,612	8,338	4,603	5,143	3,229				
Indiana.....	85,021	7,004	14,466	10,130	9,694	1,571	4,209	1,220	2,078	1,097	1,205	570				
Iowa.....	114,970	8,497	11,431	13,408	16,658	2,374	7,790	1,766	3,905	1,094	2,144	727				
Kansas.....	63,065	4,290	7,571	8,304	8,304	1,023	3,970	1,816	2,073	483	1,108	379				
Kentucky.....	34,692	3,887	14,618	3,903	4,128	1,838	2,236	681	1,941	585	1,108	336				
Louisiana.....	32,317	4,517	12,302	3,567	4,027	1,025	2,138	672	1,202	553	701	336				
Maine.....	17,112	2,823	2,367	1,672	1,812	566	2,490	484	2,552	370	366	245				
Maryland.....	69,954	9,674	8,823	4,509	5,685	1,723	3,798	1,862	2,312	1,188	1,484	852				
Massachusetts.....	156,111	32,291	20,690	14,022	14,058	6,329	7,165	4,988	4,467	3,590	2,767	2,509				
Michigan.....	111,562	11,448	57,245	10,965	10,817	2,652	4,899	1,728	2,049	1,365	1,602	976				
Minnesota.....	80,009	7,556	34,343	14,021	9,839	1,470	3,991	1,372	2,040	900	1,085	632				
Mississippi.....	15,832	1,440	6,142	2,140	1,777	301	1,041	201	689	176	433	120				
Missouri.....	12,956	1,440	13,758	10,773	11,626	2,892	5,713	2,362	3,889	1,522	1,854	999				
Montana.....	28,646	1,801	4,571	2,918	2,684	281	1,362	289	779	239	458	179				
Nebraska.....	52,472	4,288	32,840	12,488	12,650	988	5,921	794	3,048	637	1,643	441				
Nevada.....	6,623	4,264	1,233	619	476	79	580	99	124	40	77	34				
New Hampshire.....	10,800	1,755	4,754	1,096	1,190	351	580	278	335	214	265	169				
New Jersey.....	134,400	19,701	66,180	13,188	13,273	3,817	6,772	3,434	4,077	2,508	2,419	1,664				
New Mexico.....	7,168	813	1,473	919	838	198	355	172	233	91	129	73				
New York.....	489,089	93,155	57,996	46,607	50,275	14,034	27,221	13,820	17,057	10,317	10,902	7,408				
North Carolina.....	22,977	2,207	3,182	2,593	2,925	437	1,477	383	808	317	523	185				
North Carolina.....	20,941	1,176	3,683	2,771	3,070	234	1,413	265	719	317	369	97				
North Dakota.....	190,273	21,774	24,056	19,391	19,841	3,936	9,332	3,413	5,273	2,294	3,193	1,828				
Ohio.....	20,727	2,539	7,189	5,851	6,157	854	3,115	371	1,694	294	1,006	235				
Oklahoma.....	25,071	2,800	3,401	2,578	2,702	758	1,361	522	746	319	483	234				

¹ No returns were filed in these classes in 1916.

TABLE 10.—PERSONAL RESULTS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CAL-
 ENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	Total number of returns.		\$1,000 to \$2,000.		\$2,000 to \$2,500.		\$2,500 to \$5,000.		\$3,000 to \$4,000.		\$4,000 to \$5,000.		\$5,000 to \$6,000.		\$6,000 to \$7,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
	Pennsylvania.....	328,171	40,289	166,668	44,602	30,434	30,323	6,443	15,437	6,092	9,010	4,803	5,370	3,346	5,370	4,803	5,370
Rhode Island.....	23,927	3,745	12,311	3,231	2,135	1,999	621	997	510	664	419	414	297	414	419	414
South Carolina.....	22,321	1,204	10,361	3,051	2,368	2,582	249	1,401	246	766	167	455	128	455	167	455
South Dakota.....	39,854	1,971	16,240	6,265	5,311	6,020	211	2,710	200	1,291	157	710	92	710	157	710
Tennessee.....	31,454	4,414	13,314	4,941	3,523	3,744	1,162	1,848	796	1,009	528	625	353	625	528	625
Texas.....	95,416	10,514	35,837	15,624	11,987	13,238	2,331	6,159	1,877	3,312	1,378	2,064	892	2,064	1,378	2,064
Utah.....	14,636	1,259	7,445	2,431	1,393	1,762	223	622	212	365	141	217	115	217	141	217
Vermont.....	7,258	1,100	3,150	1,142	804	3,909	946	417	187	234	138	158	93	158	138	158
Virginia.....	37,951	4,190	17,881	3,590	3,428	3,457	1,490	2,008	723	1,204	521	647	381	647	521	647
Washington.....	56,322	5,360	28,635	8,900	5,455	3,457	1,031	2,655	1,031	1,453	643	865	439	865	643	865
West Virginia.....	28,281	2,575	13,188	4,285	2,955	2,872	486	1,469	445	851	307	403	218	403	307	403
Wisconsin.....	70,554	8,261	35,360	10,904	7,418	7,063	2,066	3,995	1,505	1,638	972	1,048	672	1,048	972	1,048
Wyoming.....	7,663	673	2,781	1,452	924	935	152	501	103	245	73	153	67	153	73	153
Married women making separate returns from husbands 1							128		160						159	
Grand total.....	3,472,890	437,036	1,640,758	480,720	357,987	374,958	85,250	185,805	72,187	105,988	52,188	64,010	36,605	64,010	52,188	64,010

States and Territories.	\$7,000 to \$8,000.		\$8,000 to \$9,000.		\$9,000 to \$10,000.		\$10,000 to \$15,000.		\$15,000 to \$20,000.		\$20,000 to \$25,000.		\$25,000 to \$30,000.		\$30,000 to \$40,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
	Alabama.....	270	125	203	107	169	75	415	235	157	106	80	51	41	41	57	19
Alaska.....	117	14	23	10	7	9	26	24	3	3	2	2	3	2	3	5
Arizona.....	135	59	68	50	75	39	200	110	83	50	27	29	20	20	25	32
Arkansas.....	361	149	239	115	197	83	472	214	165	80	87	50	70	70	22	23
California.....	2,351	1,250	1,491	641	1,235	778	3,298	2,067	1,445	963	803	531	438	336	534	385
Colorado.....	528	241	364	190	234	151	615	325	1,277	265	140	137	84	65	100	103
Connecticut.....	709	613	613	413	461	373	1,287	1,114	619	582	325	299	224	210	257	278
Delaware.....	100	77	85	67	72	55	200	139	86	80	57	53	34	34	46	36
District of Columbia.....	329	325	247	237	202	141	469	591	250	277	118	160	89	85	88	105
Florida.....	230	106	175	79	114	57	329	194	111	66	63	50	35	25	34	19
Georgia.....	617	230	404	193	311	175	796	345	324	163	162	95	94	40	100	60
Hawaii.....	66	63	53	36	36	33	113	106	62	46	40	34	36	35	35	41
Idaho.....	164	67	113	46	64	23	212	76	56	38	38	19	12	6	29	11
Illinois.....	3,570	2,300	2,305	1,221	1,704	1,313	4,963	3,679	2,340	1,816	1,200	1,018	785	605	989	760
Indiana.....	871	410	596	341	377	288	1,016	688	439	333	227	160	144	108	168	108
Iowa.....	1,241	504	841	350	561	273	1,172	670	411	269	197	125	120	77	106	101
Kansas.....	730	304	450	196	354	145	821	408	351	160	189	94	62	44	111	58
Kentucky.....	489	236	374	180	262	142	679	410	265	197	175	117	92	44	116	61
Louisiana.....	517	261	394	212	332	161	787	475	417	246	191	134	139	77	151	99
Maine.....	271	193	204	112	155	102	406	296	163	125	96	63	57	46	66	53
Maryland.....	909	632	758	486	592	336	1,530	1,023	655	511	396	348	231	163	285	217
Massachusetts.....	2,028	1,892	1,602	1,415	1,343	1,159	3,866	3,433	1,850	1,680	1,103	1,001	683	666	906	815
Michigan.....	1,148	718	1,005	541	642	424	1,762	1,297	794	660	446	377	268	206	353	332
Minnesota.....	810	448	532	343	371	272	1,059	743	451	372	169	283	214	116	202	153
Mississippi.....	300	70	208	75	162	59	388	176	210	104	119	55	31	31	27	27
Missouri.....	1,268	718	941	575	720	428	1,295	925	625	454	294	354	294	224	340	283
Montana.....	974	240	662	263	409	154	855	384	269	154	164	93	95	43	88	70
Nebraska.....	44	22	27	16	27	14	52	23	18	13	14	7	.....	4	9	5
Nevada.....	169	115	110	66	87	68	257	167	108	62	66	42	29	28	43	42
New Hampshire.....	1,675	1,228	1,275	909	966	658	2,645	1,985	1,172	988	659	512	438	311	496	376
New Jersey.....	1,070	546	56	32	56	32	135	55	52	18	26	18	13	6	21	14
New Mexico.....	7,770	5,483	5,739	4,109	4,731	3,332	13,285	9,810	6,686	5,418	4,037	3,254	2,691	2,178	3,239	2,800
New York.....	345	143	233	102	198	84	439	207	168	113	101	35	20	41	88	38
North Carolina.....	213	81	130	36	100	42	293	107	71	28	28	20	15	10	16	14
North Dakota.....	310	130	985	798	1,286	798	3,675	2,866	1,717	1,179	969	698	601	463	730	490
Ohio.....	667	189	434	140	321	81	701	385	173	155	174	71	114	50	120	56
Oklahoma.....	327	174	236	126	212	104	430	245	173	106	124	49	35	57	32	32
Oregon.....	4,096	2,552	3,056	1,968	2,285	1,350	6,468	4,551	3,049	2,337	1,735	1,384	1,091	827	1,104	1,104
Pennsylvania.....	2,228	214	1,668	1,155	1,350	370	454	274	230	131	139	96	46	86	129	132
Rhode Island.....	296	60	204	60	162	61	126	61	131	66	73	19	19	11	17	9
South Carolina.....	341	54	229	50	149	43	239	83	74	32	28	13	18	11	17	14

In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 10.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CAL-
ENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	\$7,000 to \$8,000.		\$8,000 to \$9,000.		\$9,000 to \$10,000.		\$10,000 to \$15,000.		\$15,000 to \$20,000.		\$20,000 to \$25,000.		\$25,000 to \$30,000.		\$30,000 to \$40,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Tennessee.....	463	264	316	180	298	139	670	434	287	175	156	121	87	59	95	76
Texas.....	1,478	732	1,020	507	748	360	1,912	1,095	765	462	367	254	240	143	261	159
Utah.....	141	71	105	56	78	48	222	162	103	71	42	42	27	24	23	29
Vermont.....	91	76	55	48	55	48	165	113	64	42	29	21	28	24	30	21
Virginia.....	485	259	329	180	268	167	752	430	308	191	170	102	95	60	116	78
Washington.....	578	273	394	237	303	182	808	306	203	203	169	102	102	70	97	75
West Virginia.....	761	174	261	114	365	95	549	264	238	158	147	88	78	43	111	52
Wisconsin.....	305	481	493	347	433	263	1,002	819	495	354	255	189	173	123	189	145
Wyoming.....	110	44	84	28	71	23	194	79	69	36	41	18	29	10	34	16
Married women making separate returns from husband.....	.....	136	.....	127	.....	134	.....	536	.....	479	.....	559	.....	543	.....	825
Grand total.....	44,363	23,580	31,709	20,086	24,536	15,785	65,800	45,845	29,897	23,037	16,804	13,512	10,573	8,598	12,733	10,833

States and Territories.	\$40,000 to \$50,000.		\$50,000 to \$60,000.		\$60,000 to \$70,000.		\$70,000 to \$80,000.		\$80,000 to \$90,000.		\$90,000 to \$100,000.		\$100,000 to \$150,000.		\$150,000 to \$200,000.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
Alabama.....	35	11	16	3	9	4	3	5	1	4	5	2	1	2	1	2
Alaska.....	19	13	6	1	2	4	5	2	2	1	1	1	2	3	4	2
Arizona.....	18	7	6	4	6	4	6	3	5	2	1	2	4	1	1	2
Arkansas.....	311	212	179	132	119	84	86	51	50	49	34	36	91	88	37	30
California.....	50	49	35	34	18	19	10	22	14	9	7	7	26	22	10	7
Colorado.....	154	140	107	94	74	65	39	43	23	23	20	16	66	62	26	30
Connecticut.....	23	28	20	20	8	16	12	8	3	4	5	6	26	15	10	11
Delaware.....	52	59	24	31	18	23	14	17	7	15	11	6	27	37	13	17
District of Columbia.....	15	12	12	4	9	5	2	4	2	2	1	2	6	2	2	4
Florida.....	53	26	29	19	10	9	10	10	9	6	6	2	9	3	1	4
Georgia.....	20	22	13	18	6	12	5	7	10	6	4	3	14	24	3	12
Hawaii.....	4	6	6	1	2	3	5	2	1	2	1	5	5	2	2	1
Idaho.....	518	470	339	238	209	201	136	123	104	124	102	65	245	231	75	87
Illinois.....	98	48	55	35	28	35	33	16	15	11	11	8	30	25	12	16
Indiana.....	60	34	36	26	18	12	20	7	10	11	9	4	12	10	1	2

Kansas.....	59	28	43	12	25	9	21	7	12	8	8	5	18	11	6	4
Kentucky.....	53	41	35	23	17	14	15	16	9	4	4	8	18	14	9	1
Louisiana.....	88	55	53	31	31	22	22	14	9	5	10	3	26	22	8	10
Maine.....	44	29	24	21	12	12	20	12	7	9	5	3	16	15	4	2
Maryland.....	165	123	87	91	60	55	56	35	32	32	15	22	58	36	25	26
Massachusetts.....	474	378	326	232	236	232	181	169	124	131	99	92	286	261	106	117
Michigan.....	175	108	108	64	81	62	56	48	49	33	26	26	75	88	31	46
Minnesota.....	130	98	81	71	53	46	40	28	37	27	27	22	60	40	27	17
Mississippi.....	25	14	23	8	10	4	4	1	4	4	5	6	11	3	3	1
Missouri.....	182	126	128	89	81	64	59	36	34	29	27	19	74	54	26	26
Montana.....	12	10	8	8	4	5	4	2	1	1	2	1	2	3	2	2
Nebraska.....	49	25	22	13	6	3	12	9	5	3	4	4	10	8	5	1
Nevada.....	3	5	1	1	1	6	6	5	7	4	4	4	7	8	4	3
New Hampshire.....	40	21	19	12	7	11	8	5	6	4	3	4	7	8	4	3
New Jersey.....	253	244	175	158	121	109	88	73	63	50	50	50	131	119	45	57
New Mexico.....	9	9	4	5	6	3	2	4	4	2	1	1	3	1	2	2
New York.....	1,923	1,674	1,271	1,091	901	792	658	563	472	472	374	372	1,084	1,006	476	467
North Carolina.....	17	17	11	11	8	2	8	4	11	1	2	2	12	7	2	3
North Dakota.....	12	4	2	1	3	4	1	1	1	1	1	1	1	1	1	3
Ohio.....	396	314	273	183	157	112	128	85	87	75	58	67	172	152	67	64
Oklahoma.....	58	40	35	34	17	21	18	22	11	12	7	8	25	20	9	8
Oregon.....	28	26	9	10	13	5	13	4	5	4	3	3	6	6	2	2
Pennsylvania.....	782	573	508	421	351	296	265	211	189	160	158	118	456	343	166	155
Rhode Island.....	70	46	50	31	33	24	18	21	15	17	8	8	34	32	14	9
South Carolina.....	21	8	8	6	3	3	4	4	3	3	1	1	3	2	1	1
South Dakota.....	2	8	4	1	2	2	2	1	1	1	1	1	1	1	1	1
Tennessee.....	76	47	32	18	10	9	7	7	9	7	2	4	6	6	1	1
Texas.....	142	78	65	51	46	32	34	26	26	22	16	13	37	31	17	12
Utah.....	18	12	10	11	7	5	4	6	2	4	1	2	5	5	1	1
Vermont.....	10	7	9	4	4	10	9	6	2	6	2	2	11	6	4	5
Virginia.....	64	34	35	30	16	11	13	13	9	7	10	8	14	7	4	4
Washington.....	46	21	33	21	15	10	18	13	8	6	3	5	15	17	6	4
West Virginia.....	68	29	25	21	25	16	22	18	12	6	10	5	32	17	12	6
Wisconsin.....	95	63	71	38	47	39	30	24	23	17	22	19	29	32	19	11
Wyoming.....	15	7	10	6	5	3	1	1	23	17	1	3	2	3	3	2
Married women making re- turns separate from hus- bands'.....	612	427	427	427	353	279	222	206	1,539	251	1,183	191	3,302	562	1,301	302
Grand total.....	7,087	6,223	4,541	4,048	2,954	2,901	2,222	2,066	1,539	1,673	1,183	1,265	3,302	3,462	1,301	1,586

In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 10. PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CAL-
ENDAR YEARS 1917 AND 1916—Continued.

States and Territories.	\$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 and over.	
	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916	1917	1916
	Alabama.....	3		1												
Alaska.....							1									
Arizona.....	1		1	2												
Arkansas.....	1		1	1												
California.....	21	15	9	17	11	6	1	8	6	7	1	1				
Colorado.....	3	2	4	3	3	3	3	3	2	2	2	1	1	1	2	2
Connecticut.....	12	15	8	6	10	9	3	3	3	3	2	1	1	3	2	3
Delaware.....	4	6	6	3	4	8	4	9	3	11	2	1	1	3	2	3
District of Columbia.....	3	5	1	2			4	1	1	1						
Florida.....	3	5	1	2			4	1	2	2						
Georgia.....	1				1	1	1	1	2	1	1	1				
Hawaii.....	3	2		2			1	1	2	1	1	1				
Idaho.....	1				1	1	1	1	1	1	1	1				
Illinois.....	59	52	19	25	29	35	15	23	22	26	3	7	3	4	3	3
Indiana.....	1	14	1	1	3	3	1	3				1				
Iowa.....	1		4	5			2	2		1						
Kansas.....	2	2		3						1						
Kentucky.....	3															
Louisiana.....	2	5	2	2	3	1										
Maine.....	2	1	1	2			2									
Maryland.....	13	6	1	2	5	6	1	2	3	4			2	2		
Massachusetts.....	68	75	28	35	31	41	13	17	19	32	3	3	2	2		
Michigan.....	18	17	8	11	6	12	5	5	5	7	1	1	1	1	1	1
Minnesota.....	9	9	5	5	4	6	4	4	2	2	1	1				
Mississippi.....	1															
Missouri.....	13	6	7	9	8	14	2	2	9	4	2	2				
Montana.....	2	2	1	2	1	1	2	1	1	1	1	1				
Nebraska.....	3		2	1	1	1		1								
Nevada.....																
New Hampshire.....	1			1			2	1								
New Jersey.....	32	28	16	18	19	17	1	7	8	9	2	2	2	2	1	2
New Mexico.....	1															
New York.....	203	304	131	165	134	191	74	99	145	187	40	54	13	23	28	42
North Carolina.....	5	1	2	1	1	1	1	1	1	2	2	2	2	2	1	2
North Dakota.....																
Ohio.....	28	45	24	27	16	19	11	15	22	22	2	1	5	3	1	3
Oklahoma.....	5	3	2	2	2	6	2	6	3	3	2	1	2	2	1	3
Oregon.....	4		1	1				1	1	1	1	1	1	1	1	1
Pennsylvania.....	84	64	42	54	68	58	21	31	45	39	8	11	4	3	3	5

Rhode Island.....	7	11	6	10	6	6	7	4	6	5	1	2	1	1	1	
South Carolina.....	2						1		1							
South Dakota.....	2			2												
Tennessee.....	13	7	1	3	1	3	2		1	1	2	1		1	1	
Texas.....	1	2	2	1	1											
Utah.....	1	2	1	1	2	3										
Vermont.....	2	1	1		1					1	1	1				
Virginia.....	1	1	1		1	1			2	2						
Washington.....	1	4	3	2	2	1			2	2		1				
West Virginia.....	2	4			2	1	1			1						
Wisconsin.....	5	7		5		4	1	4	1	2		1				
Wyoming.....																
Married women making re- turns separate from hus- bands'.....		178		113		135		76		148		37		18	31	
Grand total.....	703	904	346	540	376	605	179	321	315	524	67	134	33	60	41	
																98

¹ In 1916 the net incomes are combined with husband's returns and in each case treated as one return in its proper income class. In 1917 the returns of married women filed separately are included in their individual income classes independent of husband's incomes.

TABLE 11.—PARTNERSHIP RETURNS—DISTRIBUTION OF RETURNS, BY STATES, FOR THE UNITED STATES; showing the number of returns in each State and the amount of tax.

[Returns filed for the calendar year 1917.]

States and Territories.	Number of returns.		War excess profits tax.
	Total.	Taxable.	
Alabama.....	190	188	\$503,934
Alaska.....	21	8	17,690
Arizona.....	77	77	179,344
Arkansas.....	243	242	496,948
California.....	720	718	2,516,749
Colorado.....	150	146	237,438
Connecticut.....	1,005	167	926,041
Delaware.....	72	38	471,367
District of Columbia.....	235	113	644,270
Florida.....	222	89	196,263
Georgia.....	298	249	814,638
Hawaii.....	14	14	342,890
Idaho.....	25	24	36,406
Illinois.....	1,590	1,589	5,654,370
Indiana.....	640	301	939,354
Iowa.....	831	302	444,365
Kansas.....	267	262	495,535
Kentucky.....	274	197	516,213
Louisiana.....	644	406	2,679,449
Maine.....	167	81	515,986
Maryland.....	552	299	1,824,892
Massachusetts.....	1,943	1,444	18,396,407
Michigan.....	715	324	976,261
Minnesota.....	446	203	1,102,810
Mississippi.....	168	167	497,525
Missouri.....	631	303	826,179
Montana.....	42	40	62,149
Nebraska.....	183	143	215,737
Nevada.....	17	17	42,223
New Hampshire.....	109	53	331,789
New Jersey.....	648	314	1,305,415
New Mexico.....	51	51	121,518
New York.....	7,772	3,560	32,227,563
North Carolina.....	235	168	663,103
North Dakota.....	29	28	26,492
Ohio.....	1,515	820	5,189,668
Oklahoma.....	318	310	1,330,178
Oregon.....	242	104	359,019
Pennsylvania.....	5,116	1,807	12,534,720
Rhode Island.....	372	64	451,667
South Carolina.....	308	155	322,908
South Dakota.....	53	51	45,361
Tennessee.....	323	323	1,239,344
Texas.....	670	666	2,728,550
Utah.....	22	21	37,289
Vermont.....	72	34	228,765
Virginia.....	249	231	672,468
Washington.....	334	150	440,595
West Virginia.....	382	176	452,225
Wisconsin.....	462	200	433,401
Wyoming.....	34	33	64,513
Total.....	31,701	17,475	103,887,984

TABLE 12.—CORPORATE RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES.

[Income returns for the calendar year ended Dec. 31, 1917.]

States and Territories.	Corporations showing net income.					Corporations showing no net income.									
	Total number of corporations.	Number reporting net income.	Per cent of total corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total corporations in each State.	Total gross income.	Total deductions.	Deficit.
Ala.....	3,470	2,313	66.66	\$379,799,758	\$319,299,240	\$60,430,518	\$2,683,292	\$12,491,015	\$15,174,347	0.71	1,157	33.34	\$39,495,973	\$44,027,829	\$4,531,856
Alas's a....	2,212	683	43.87	6,432,716	5,434,676	997,554	45,362	204,298	249,860	0.1	119	56.13	7,003,150	1,202,695	5,799,545
Ariz.....	1,460	681	46.64	1,537,230	1,219,417	318,083	1,456,795	5,112,058	6,598,863	3.1	779	53.36	10,927,709	10,927,709	3,197,507
Ark.....	2,521	1,975	77.55	233,567,265	203,567,272	29,999,993	1,871,763	2,780,536	3,962,299	0.19	560	22.45	13,286,479	14,615,121	1,328,646
Calif.....	18,369	8,971	48.73	3,563,403,039	3,241,142,130	322,260,909	1,877,927	42,003,341	58,384,258	2.72	9,418	51.27	235,976,979	281,463,025	45,486,046
Colo.....	7,618	3,539	46.46	6,783,894,965	5,777,133,647	96,761,318	4,743,931	9,912,117	14,656,097	0.68	4,073	53.54	48,976,851	61,463,521	12,486,670
Conn.....	4,976	3,263	65.57	1,578,734,496	1,396,893,911	181,875,515	7,900,931	30,743,412	44,742,693	2.09	1,713	34.43	108,108,815	114,122,812	6,013,997
Del.....	1,071	616	57.52	810,771,861	682,294,433	128,477,428	6,800,878	23,262,737	29,154,615	1.36	442	42.48	12,231,950	20,332,850	8,100,900
D.C.....	1,263	821	65.00	265,673,938	221,260,378	34,673,560	1,759,629	2,517,328	4,117,137	0.19	1,432	37.50	11,230,588	22,944,624	11,714,036
Fla.....	2,490	1,865	74.89	193,027,934	176,510,430	16,517,504	3,486,177	8,826,790	12,312,967	0.57	947	38.42	61,898,474	67,990,960	5,092,486
Ga.....	4,976	3,009	60.47	746,425,340	673,274,011	73,151,329	1,402,400	9,878,511	11,351,901	0.53	203	32.42	2,509,355	2,894,356	385,001
Ill.....	6,017	4,417	73.43	1,356,418,190	1,214,669,712	141,748,478	3,927,410	1,763,713	2,497,432	0.23	7,900	55.69	403,337,235	451,077,054	47,739,819
Ind.....	1,889	1,044	55.31	7,076,129,012	6,542,662,926	533,466,086	53,395,231	165,424,538	219,018,519	10.23	2,170	24.06	106,863,962	116,849,798	9,985,836
Iowa.....	9,258	6,423	69.15	857,881,971	739,932,618	117,949,353	6,351,335	21,797,831	25,179,169	1.32	2,865	30.85	86,497,476	90,559,842	4,062,366
Kans.....	4,064	3,670	90.31	803,061,896	681,643,684	121,396,212	5,934,921	13,636,934	19,611,875	0.92	924	20.95	59,606,596	64,876,833	4,270,237
Ky.....	5,380	3,873	72.00	6,221,827,827	569,373,083	82,897,744	3,843,311	13,543,372	17,390,723	0.81	1,727	30.95	44,825,291	54,982,215	6,656,731
La.....	4,096	3,113	76.01	734,690,111	646,421,493	88,178,618	4,178,419	13,379,220	17,557,639	0.82	983	24.00	48,028,484	54,982,215	6,953,731
Me.....	3,311	2,399	72.18	402,891,390	346,976,803	55,824,586	2,756,969	5,225,557	8,032,526	0.38	921	27.82	22,297,897	25,773,511	3,475,614
Md.....	4,200	2,897	68.16	949,875,333	833,933,810	109,891,583	5,326,249	13,373,544	18,699,793	0.87	1,333	31.63	59,272,039	67,167,550	7,895,511
Mass.....	13,799	9,949	71.37	5,023,176,479	4,191,441,155	831,735,324	40,442,865	96,781,840	137,224,705	6.40	3,970	28.84	323,363,706	351,903,741	26,540,035
Mich.....	9,993	7,162	71.67	2,919,233,276	2,671,503,384	247,749,892	14,575,902	37,392,662	60,968,503	2.85	2,831	28.33	182,288,812	213,693,864	31,405,052
Minn.....	9,456	7,235	76.27	2,216,876,197	1,943,424,530	273,474,667	13,014,903	48,898,270	68,989,270	2.28	2,231	23.73	150,211,711	169,113,049	18,901,338
Miss.....	1,811	1,431	79.02	1,833,632,659	1,694,918,500	141,814,159	743,439	1,184,368	1,927,457	0.09	380	20.98	16,105,503	17,502,868	1,397,369
Mont.....	14,841	9,314	62.71	3,058,954,523	2,754,815,249	312,119,274	14,431,232	42,940,749	57,452,916	1.18	1,344	35.61	183,291,251	214,838,680	31,547,429
Nebr.....	4,684	3,885	82.94	531,995,588	516,810,333	15,185,255	2,242,139	2,355,826	3,891,316	0.11	739	17.06	37,670,212	33,481,071	4,189,141
Nev.....	1,051	379	37.97	37,313,617	33,445,623	3,868,000	192,815	4,483,423	6,728,555	0.31	1,311	123.80	5,834,113	8,570,568	2,736,455
N.H.....	1,177	870	75.62	151,484,934	135,165,918	16,319,016	575,915	2,438,652	3,181,312	0.15	287	24.38	13,846,053	14,451,022	604,969
N.J.....	10,112	6,222	61.53	2,123,443,753	1,837,148,633	255,232,144	12,061,685	35,216,004	47,283,680	2.21	3,840	38.47	260,694,130	278,178,033	17,483,903

TABLE 12.—CORPORATE RETURNS—DISTRIBUTION OF INCOME BY STATES FOR THE UNITED STATES—Continued.

States and Territories.	Corporations showing net income.										Corporations showing no net income.				
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
N. Mex.	1,103	552	49.14	\$77,131,581	\$52,588,693	\$14,592,888	\$77,816	\$2,526,876	\$3,294,692	.15	561	50.86	\$8,998,914	\$11,934,544	\$2,936,630
N. Y.	49,114	29,885	60.84	15,974,990,512	13,773,437,036	2,201,115,746	105,625,319	288,845,352	394,470,651	18.42	16,264	35.25	1,683,881,359	1,203,348,173	480,533,186
N. C.	5,155	3,686	71.32	698,770,100	607,161,979	91,698,121	4,124,725	16,228,373	20,353,098	.95	1,169	22.68	24,218,419	27,039,565	3,821,146
N. Dak.	3,124	2,559	81.91	149,014,213	139,218,695	9,795,638	434,318	1,710,368	2,144,686	.10	585	18.09	13,319,176	14,402,374	1,083,198
Ohio	17,615	13,546	76.90	6,247,325,748	5,310,828,473	936,497,275	42,578,494	175,539,209	218,117,703	10.18	4,069	23.10	294,239,846	331,020,381	36,781,535
Okl.	7,361	3,872	52.58	632,833,778	525,855,544	76,978,232	3,673,908	10,706,817	14,476,725	.68	3,402	47.42	54,361,998	61,696,417	7,334,419
Ore.	5,352	2,642	49.36	307,174,972	347,788,383	34,885,889	1,633,655	4,698,815	6,331,770	.30	2,710	50.64	51,815,922	60,219,313	8,403,391
Pa.	20,821	13,544	65.00	8,850,256,551	7,383,784,912	1,476,497,279	64,592,457	323,313,222	387,895,979	18.10	7,240	35.00	399,296,467	453,344,135	54,047,668
R. I.	2,271	1,340	59.00	581,878,292	595,224,365	76,653,857	3,592,066	13,734,704	17,236,710	.81	931	41.09	33,628,582	36,341,402	2,712,820
S. C.	3,587	1,771	49.39	413,653,233	369,891,589	54,361,644	2,709,653	6,359,766	1,783,969	.08	416	16.07	7,776,882	8,536,469	759,587
S. C.	3,587	1,771	49.39	413,653,233	369,891,589	54,361,644	2,709,653	6,359,766	1,783,969	.08	416	16.07	7,776,882	8,536,469	759,587
Tenn.	4,711	3,955	83.95	749,234,291	631,180,297	10,850,994	541,293	9,548,714	12,841,971	.69	2,065	22.55	106,377,299	119,182,357	12,805,058
Texas	9,069	6,974	77.13	1,627,958,068	1,401,706,331	208,191,837	10,178,511	25,325,051	38,044,391	.34	1,723	23.15	38,535,640	43,921,358	5,385,718
Utah	3,545	1,825	51.48	281,675,951	232,647,737	49,028,217	2,119,507	4,391,064	2,249,582	.20	217	48.32	12,306,066	13,833,229	1,527,163
Vt.	998	719	76.82	114,273,735	101,645,596	12,628,109	6,911,488	12,636,892	18,948,381	.88	2,149	35.75	35,506,066	47,966,295	12,460,229
Va.	6,012	3,853	64.25	772,007,180	655,029,366	136,977,815	6,911,488	14,143,322	18,948,381	.66	1,191	45.95	87,782,440	100,692,358	12,909,918
Wash.	9,049	4,942	54.65	851,129,494	765,029,902	84,300,592	4,068,514	10,074,898	23,633,705	1.34	1,751	34.02	31,783,791	36,640,462	4,856,671
W. Va.	4,550	3,008	66.38	573,811,518	465,267,537	109,543,981	4,391,778	24,039,927	28,433,705	1.44	4,454	37.36	89,162,361	98,056,685	8,894,324
Wis.	11,423	7,469	65.41	1,375,123,293	1,225,276,231	149,817,972	7,011,081	23,382,570	30,393,655	1.44	4,454	37.36	89,162,361	98,056,685	8,894,324
Wyo.	1,341	7,839	62.57	71,527,236	61,742,195	9,785,041	4,468,217	1,207,464	1,675,681	.08	592	37.43	4,913,453	6,322,257	1,408,804
Total	351,425	232,079	66.04	79,540,004,831	69,839,644,680	10,730,369,211	578,638,629	1,638,747,740	2,142,445,769	100.00	119,347	33.96	5,153,234,312	5,782,841,874	623,607,562

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

AGRICULTURE AND RELATED INDUSTRIES.

FARMING.—General, cotton, dairy, florists and nurseries, fruit, garden and truck, hay. Operating agricultural machinery, and foresters, etc.
RELATED INDUSTRIES.—Fishing, ice harvesting, logging, poultry, farming, stock farming, furs, feathers, etc.

States and Territories.	Corporations showing net income.						Corporations showing no net income.								
	Total number of corporations.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of corporations net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Delicit.
Alabama.....	95	51.58	\$2,408,432	\$2,082,170	\$326,762	\$16,632	\$24,363	\$40,995	0.20	46	48.42	\$1,374,439	\$1,527,107	\$152,668	
Alaska.....	7	28.57	91,420	93,112	1,308	78		78	.01	5	71.43	57,507	111,099	53,592	
Arizona.....	107	67.29	4,859,369	3,642,616	1,216,753	58,324	171,934	230,258	1.09	35	32.71	653,927	991,600	250,673	
Arkansas.....	179	83.79	8,380,225	7,422,726	957,499	44,818	142,005	183,853	0.91	29	16.21	585,507	697,929	132,422	
California.....	1,163	631.51	81,519,816	69,532,044	11,987,772	583,579	1,451,973	2,041,552	9.63	529	45.49	12,780,803	16,513,277	3,732,474	
Colorado.....	333	174.45	9,681,463	7,689,586	1,991,877	90,100	272,651	362,751	1.72	159	47.75	2,692,189	3,446,888	754,699	
Connecticut.....	98	45.92	7,003,188	6,269,306	733,882	34,423	171,722	209,145	1.00	53	54.08	1,357,159	1,518,952	161,793	
Delaware.....	24	12.50	7,201,756	6,181,350	1,020,406	924		924	.01	12	50.00	1,066,518	1,141,610	75,092	
Dist. of Columbia.....	12	75.00	558,991	483,331	75,660	3,154	5,596	8,780	.04	3	25.00	15,199	24,311	9,112	
Florida.....	92	45.54	3,588,760	2,970,838	617,922	30,347	66,136	95,483	.47	110	51.46	1,147,650	1,749,695	602,039	
Georgia.....	296	70.61	11,374,726	10,078,060	1,296,666	64,428	137,773	202,201	0.95	87	29.39	1,758,794	2,105,520	346,726	
Hawaii.....	88	85.23	54,731,009	37,615,731	17,115,275	631,756	6,423,162	7,054,918	33.81	13	14.77	354,043	428,981	74,938	
Idaho.....	126	68.53	4,823,495	3,909,122	914,373	45,873	81,305	126,178	0.61	58	46.03	3,162,076	3,592,732	430,656	
Illinois.....	221	119.50	10,294,810	8,534,515	1,760,295	87,439	198,530	285,960	1.35	102	46.15	2,692,221	3,666,686	1,004,465	
Indiana.....	115	67.88	3,599,922	3,434,164	165,758	6,694	7,682	16,376	.08	48	41.74	316,230	375,094	58,855	
Iowa.....	120	81.00	4,108,886	3,634,491	509,395	25,416	93,385	119,001	.57	42	33.33	570,871	759,278	188,407	
Kansas.....	45	31.08	2,726,715	2,039,066	687,649	34,007	48,021	82,319	.21	14	31.11	110,759	209,745	98,986	
Kentucky.....	61	75.41	38,878,456	33,650,279	5,228,177	253,896	890,238	1,177,134	5.72	99	30.00	3,019,983	3,929,329	909,346	
Louisiana.....	330	70.00	2,595,041	2,014,169	580,872	27,423	52,260	79,736	0.39	40	47.62	790,985	1,144,432	353,447	
Maine.....	84	52.38	4,309,163	3,783,021	526,142	35,871	212,885	273,756	1.19	30	34.12	1,011,388	1,387,449	376,061	
Mar. land.....	68	38.55	17,991,892	14,473,954	3,517,938	156,768	891,154	1,042,908	4.25	116	54.07	3,902,881	4,433,716	530,835	
Massachusetts.....	270	124.45	9,663,416	8,068,876	1,594,540	74,217	110,200	181,425	0.90	115	51.39	1,476,365	2,139,459	663,094	
Michigan.....	218	107.42	7,323,498	6,225,550	1,097,948	85,888	137,438	214,926	0.67	74	33.99	1,430,489	1,737,887	307,398	
Minnesota.....	144	70.48	6,892,714	5,961,873	930,841	97,916	72,520	170,436	0.83	31	23.31	891,239	1,093,395	202,156	
Mississippi.....	133	102.76	6,892,714	5,961,873	930,841	97,916	72,520	170,436	0.83	31	23.31	891,239	1,093,395	202,156	

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

AGRICULTURE AND RELATED INDUSTRIES—Continued.

States and Territories.	Corporations showing net income.					Corporations showing no net income.								
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri.....	182	104	57.14	\$9,824,610	\$7,895,763	\$37,850	\$140,656	\$178,506	.87	78	42.86	\$1,917,137	\$2,318,583	\$431,446
Montana.....	321	176	54.83	7,789,031	6,371,600	66,219	93,614	159,833	.78	145	45.17	3,057,883	3,721,676	663,793
Nebraska.....	120	93	77.50	7,925,954	6,454,833	50,610	57,905	108,605	.53	27	22.50	1,920,161	2,098,130	177,969
Nevada.....	56	35	62.50	4,073,373	3,548,794	28,305	9,933	38,238	.19	21	37.50	1,829,608	1,108,030	721,578
New Hampshire.....	24	14	58.33	207,075	181,497	22,578	542	1,825	.07	10	41.67	31,765	55,013	23,248
New Jersey.....	171	85	49.71	13,015,033	10,790,315	2,249,718	551,642	647,792	3.09	86	50.29	1,802,908	1,992,675	189,767
New Mexico.....	108	60	55.56	6,881,816	5,920,958	900,838	49,500	94,797	.48	48	44.44	731,881	958,890	226,706
New York.....	431	221	51.28	93,048,558	83,743,702	9,304,856	1,450,385	1,880,758	8.96	210	48.72	16,146,902	17,690,830	1,543,928
North Carolina.....	119	79	66.39	4,307,641	3,888,418	419,223	13,971	35,882	.17	40	33.61	452,764	564,935	112,171
North Dakota.....	43	54	58.06	4,909,340	3,788,282	121,058	13,586	13,454	.07	10	23.63	991,681	1,037,342	45,661
Ohio.....	185	104	56.22	4,230,751	3,400,745	829,006	61,810	105,153	.51	47	26.70	548,385	645,042	96,656
Oklahoma.....	156	115	73.72	7,839,680	6,410,219	28,045	17,971	40,019	.22	39	24.94	263,659	380,933	117,274
Oregon.....	292	135	46.23	19,331,770	30,076,458	2,743,592	73,179	203,065	1.42	41	26.28	1,450,666	2,027,365	576,699
I-ennu Avania.....	177	81	47.46	13,628,553	16,731,543	119,314	473,977	336,291	2.82	187	53.77	2,002,773	3,189,426	581,653
Rhode Island.....	17	9	47.37	1,031,306	808,284	60,585	73,497	133,082	.66	93	52.54	1,443,830	1,818,964	375,134
South Carolina.....	176	129	73.30	4,290,765	3,400,745	829,006	61,810	105,153	.51	47	26.70	548,385	645,042	96,656
South Dakota.....	70	46	65.71	1,735,751	1,444,748	291,003	9,255	24,749	.12	24	34.29	335,445	419,344	83,899
Tennessee.....	125	60	48.00	24,813,890	22,483,291	2,330,599	233,757	330,387	1.65	45	33.00	4,603,996	4,797,871	193,875
Texas.....	713	409	69.99	39,168,774	35,336,722	3,832,052	327,202	502,445	2.44	214	30.01	8,453,039	9,387,375	934,336
Utah.....	199	124	62.31	10,294,277	9,076,622	1,223,655	59,081	101,123	.49	75	37.69	1,320,505	1,625,580	305,075
Vermont.....	23	8	34.78	1,031,906	801,045	1,852	42,042	42,042	1.82	15	65.22	216,663	240,812	24,149
Virginia.....	150	81	54.00	13,953,333	12,291,615	1,661,718	211,442	292,265	1.38	69	46.00	479,380	619,970	140,590
Was.ington.....	568	255	44.89	2,955,429	2,460,731	494,693	271,047	431,000	2.11	313	55.11	6,454,236	8,284,766	1,830,530
West Virginia.....	135	73	54.08	2,741,818	3,510,313	161,963	33,052	58,259	.28	62	45.92	7,335	17,346	10,011
Wisconsin.....	229	121	52.84	9,974,798	8,712,433	1,262,365	154,067	215,822	1.02	108	47.16	874,412	1,138,911	264,499
Wyoming.....	273	169	72.89	13,341,232	11,933,948	1,407,284	371,570	430,392	2.06	74	27.11	1,568,930	2,051,028	482,098
Total.....	9,600	5,033	58.31	673,441,024	575,576,368	4,494,220	10,382,345	20,876,565	100.00	4,027	41.69	103,304,963	123,692,881	20,387,921

TABLE 14.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

MINING AND QUARRYING.

MINING.—General, coal, base metal, precious metal, and nonmetal, etc. QUARRYING.—General.

States and Territories.	Corporations showing net income.										Corporations showing no net income.				
	Total number of corporations.	Number reporting net income.	Per cent of total corporations.	Total gross income.	Total deductions.	Net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total corporations.	Total gross income.	Total deductions.	Deficit.
Alabama.....	157	100	63.69	\$73,894,200	\$41,440,947	\$32,453,253	\$1,394,752	\$7,803,524	\$9,193,276	4.43	57	33.31	\$2,822,396	\$3,297,522	\$475,126
Alaska.....	24	1	4.17	353,143	341,591	11,547					23	95.83	344,633	434,093	89,410
Arizona.....	264	37	13.64	64,647,432	41,533,525	23,113,907	1,091,803	4,189,154	5,250,982	2.52	223	86.35	2,309,403	4,272,339	1,962,961
Arkansas.....	71	47	66.20	4,617,414	4,203,534	407,880	20,202	40,532	60,734	0.03	24	33.80	275,323	420,423	145,100
California.....	1,119	332	29.67	224,177,551	161,212,592	62,694,939	3,112,805	8,972,395	12,035,290	4.79	787	70.33	20,215,263	23,416,223	8,201,955
Colorado.....	875	215	24.69	87,925,432	69,856,049	18,033,027	850,930	2,823,157	3,674,146	1.76	659	75.31	9,433,552	13,356,439	3,917,877
Connecticut.....	33	15	39.47	2,112,145	1,990,405	122,093	6,377	518	3,674,146	0.00	23	69.70	153,335	197,141	40,756
Delaware.....	25	10	40.00	8,275,056	6,165,449	2,109,617	103,737	33,871	137,655	0.07	15	60.00	452,721	1,373,991	921,270
District of Columbia.....	12	4	33.33	243,575	221,791	21,784	1,231	1,269	2,500	0.00	8	66.67	89,083	1,107,109	18,071
Florida.....	17	9	52.94	709,613	607,739	101,874	5,534	8,752	14,333	0.01	8	47.05	33,775	336,853	50,033
Georgia.....	43	14	32.56	1,234,151	1,202,403	31,748	4,770	2,247	7,017	0.00	29	67.44	1,332,675	1,690,872	358,197
Hawaii.....	1										1		11,934	14,339	2,355
Idaho.....	133	47	35.34	11,732,104	9,024,105	2,757,999	126,047	512,861	633,911	3.0	86	64.66	1,853,826	2,235,703	374,852
Illinois.....	487	327	67.15	216,302,969	185,053,600	31,244,339	1,373,335	6,902,312	8,275,637	3.93	160	32.85	7,743,472	9,644,739	1,896,317
Indiana.....	240	162	67.50	42,877,966	33,437,464	6,440,502	243,767	1,595,170	1,813,937	1.12	73	30.50	3,302,155	3,542,693	240,535
Iowa.....	146	91	62.33	18,950,073	17,331,129	1,593,944	72,332	273,593	350,957	1.17	55	37.67	1,204,273	1,311,232	106,959
Kansas.....	234	117	50.00	119,877,474	105,033,433	14,908,991	712,927	2,141,353	2,854,235	1.36	117	50.00	8,304,023	9,844,190	1,538,167
Kentucky.....	365	251	68.77	40,056,120	31,274,541	8,801,579	333,324	7,335,183	2,731,437	1.32	114	31.23	3,679,123	4,276,453	597,333
Louisiana.....	139	70	46.95	19,224,714	17,529,197	1,695,517	2,151,170	5,184,946	3,834,125	0.19	70	53.02	3,393,333	4,607,333	1,214,005
Maine.....	59	13	22.03	2,096,679	1,774,902	311,777	16,995	9,779	10,774	0.00	46	77.97	444,208	639,355	195,149
Maryland.....	92	44	47.83	42,006,010	30,541,524	11,555,556	594,931	1,415,834	1,930,765	0.91	48	52.17	817,286	936,246	118,960
Massachusetts.....	196	88	44.90	150,046,639	121,333,393	28,713,246	2,341,469	4,703,340	7,177,803	3.11	108	55.10	10,793,195	12,435,745	1,642,550
Michigan.....	106	46	43.40	45,917,425	34,249,869	11,667,556	1,573,573	3,822,960	2,533,433	1.21	10	9.60	5,835,591	6,477,953	662,362
Minnesota.....	197	81	41.12	152,943,065	120,533,092	32,333,698	1,243,636	4,540,875	5,751,134	3.68	116	58.88	5,296,740	6,197,689	900,949
Mississippi.....	7	4	57.14	73,657	63,423	10,234	324	1,331	2,003	0.00	3	42.86	34,875	20,314	14,561
Missouri.....	530	245	46.23	99,759,140	76,009,713	23,749,427	1,105,012	4,023,534	5,123,576	2.46	285	53.77	15,699,955	19,084,222	3,389,267

TABLE 14.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Con.

MINING AND QUARRYING—Continued.

States and Territories.	Corporations showing net income.						Corporations showing no net income.							
	Total number of corporations.	Number of reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Montana.....	239	64	26.78	\$28,882,851	\$21,202,723	\$7,680,128	\$360,885	\$1,011,847	\$0.50	175	73.22	\$1,784,467	\$3,026,160	\$2,241,693
Nebraska.....	39	18	46.15	4,839,461	4,027,739	811,722	120,557	1,885,990	.08	21	53.85	370,020	3,396,050	26,030
Nevada.....	207	45	21.74	5,242,955	4,310,032	932,923	71,361	118,573	.00	162	78.26	1,881,103	3,546,512	1,665,409
New Hampshire.....	8	4	50.00	95,391	94,210	1,181	106,098	287,979	.00	4	50.00	41,547	42,727	1,180
New Jersey.....	178	61	34.27	16,364,952	14,072,662	2,292,290	1,597,531	2,287,919	1.10	61	68.53	5,430,326	5,816,328	386,002
New Mexico.....	79	18	22.78	27,590,740	18,063,206	9,497,534	1,837,531	2,287,919	1.10	18	22.78	4,136,148	5,662,542	1,526,394
New York.....	608	285	46.88	577,131,391	417,995,918	159,135,473	23,409,331	31,082,781	13.88	323	53.12	26,239,783	31,077,776	4,837,993
North Carolina.....	29	13	44.83	1,637,485	1,636,676	309,809	9,694	25,677	.01	10	33.17	300,945	456,595	155,650
North Dakota.....	11	8	72.73	271,594	245,729	25,865	9,928	2,422	.00	3	27.27	52,010	62,527	10,517
Ohio.....	758	361	74.01	313,342,687	224,450,322	88,892,365	20,063,043	23,953,743	11.33	197	25.99	9,619,071	14,616,356	4,996,455
Oklahoma.....	976	575	58.91	155,236,782	119,569,595	35,667,187	4,181,856	6,220,597	2.96	401	41.09	12,100,479	13,946,180	3,836,707
Oregon.....	66	20	30.30	1,635,292	1,307,919	327,373	3,377	23,276	.01	46	69.70	331,621	9,616,181	141,613
Pennsylvania.....	1,463	1,050	71.77	618,150,706	459,140,755	159,009,951	32,941,151	40,688,641	19.27	413	28.23	25,267,812	27,200,238	1,932,426
Rhode Island.....	5	5	100.00	515,778	440,694	75,084	3,409	20,651	.02	5	100.00	176,268	171,277	14,999
South Carolina.....	19	10	52.63	805,278	755,570	49,708	2,906	4,186	.00	9	47.37	33,449	66,286	31,837
South Dakota.....	30	5	16.67	591,854	509,889	81,965	12,294	16,474	.01	25	83.33	374,255	430,652	55,797
Tennessee.....	172	117	68.02	34,647,295	30,775,930	3,871,365	616,777	793,864	3.8	55	31.93	3,788,656	9,468,463	4,179,807
Texas.....	291	153	52.55	126,241,151	83,417,173	42,823,978	7,443,615	9,576,753	3.12	138	47.42	2,924,781	4,197,993	1,273,212
Utah.....	460	108	23.48	76,039,020	51,173,888	24,865,132	2,610,404	3,853,767	7.62	352	76.52	9,649,411	11,177,306	1,527,895
Vermont.....	22	14	63.64	6,935,433	6,189,772	795,666	60,272	100,301	.03	8	36.36	471,535	564,749	93,164
Virginia.....	134	86	64.18	16,908,441	7,923,904	8,984,537	546,278	943,906	.51	48	35.82	3,957,107	4,417,017	429,909
Washington.....	471	62	13.16	15,908,599	14,144,730	1,763,869	164,472	245,942	.12	40	86.84	5,011,402	6,813,615	1,772,211
West Virginia.....	365	624	171.24	192,922,327	133,666,553	59,255,774	14,901,231	17,237,372	8.33	241	66.30	4,158,682	5,146,994	9,838,312
Wisconsin.....	129	51	39.50	16,678,292	13,911,381	2,766,911	282,281	411,489	.20	78	60.47	1,311,581	1,642,304	330,723
Wyoming.....	98	44	44.90	14,330,219	8,870,324	5,459,895	275,705	402,117	.20	54	55.10	338,886	731,933	403,097
Total.....	12,949	6,371	49.20	3,656,300,228	2,737,883,616	918,416,612	168,573,561	212,365,019	100.00	6,578	50.80	228,289,180	292,141,759	63,902,570

TABLE 15.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

(Income returned for the calendar year ended Dec. 31, 1917.)

MANUFACTURING.

Food, liquors, and tobacco, textiles and textile products, leather and leather products, rubber and rubberproducts, lumber and wood products, paper and paper products, printing and related industries, chemicals, stone, clay, and glass products, metal and metal products, etc.

States and Territories.	Corporations showing net income.				Corporations showing no net income.				Total gross income.	Total deductions.	Total gross income.	Total deductions.	Deficit.	
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.						Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total number of corporations in each State.
Alabama.....	674	479	71.07	\$122,772,063	\$105,907,803	\$10,864,260	\$765,806	83,234,559	\$4,000,355	0.30	195	28.93	\$13,324,161	\$1,223,338
Alaska.....	26	15	57.70	1,844,934	1,438,324	406,610	15,311	164,632	179,973	.01	11	42.30	2,275,277	21,192
Arizona.....	87	55	63.22	12,361,135	11,252,252	1,108,883	53,402	137,954	191,336	.01	32	36.78	1,069,976	83,035
Arkansas.....	378	315	83.33	89,334,225	69,703,205	19,631,020	510,304	984,032	1,434,336	.11	63	16.67	5,025,977	1,133,162
California.....	2,671	1,645	61.59	1,724,856,374	86,904,655	17,749,634	21,635,138	4,749,634	21,635,138	1.46	1,026	38.41	45,845,321	5,918,317
Colorado.....	1,768	474	26.80	1,237,557,680	43,696,913	3,202,012	3,975,768	6,177,780	37,679,707	2.84	560	35.67	7,870,867	8,865,135
Connecticut.....	1,870	1,010	54.03	1,011,978,892	881,040,638	127,638,164	5,496,436	32,273,271	26,909,147	2.03	54	24.66	37,524,628	43,688,574
Delaware.....	219	165	75.34	718,973,979	695,355,112	113,644,867	5,163,010	21,397,147	26,909,147	2.03	61	34.27	2,958,217	3,379,106
District of Columbia.....	178	117	65.73	39,151,916	36,303,986	4,847,930	142,627	369,181	592,808	.04	192	34.25	10,297,566	11,631,774
Florida.....	498	306	61.45	59,151,876	47,079,961	4,929,915	231,505	381,171	671,489	.03	189	17.87	23,947,169	1,248,505
Georgia.....	1,058	869	82.13	297,893,247	265,979,627	31,957,620	1,496,773	5,714,689	5,714,689	.50	36	30.00	216,729	25,195,674
Hawaii.....	120	84	70.00	90,222,670	43,562,735	10,659,935	241,849	2,828,962	3,073,811	.23	36	30.00	2,289,714	33,304
Idaho.....	4,744	3,536	74.57	35,163,314	48,373,618	7,911,740	235,240	596,123	3,073,811	.23	36	30.00	2,289,714	33,304
Illinois.....	157	103	65.61	3,893,900,701	3,130,624,166	753,107,536	35,032,613	112,963,874	147,968,517	11.16	1,792	27.42	140,170,997	151,830,461
Indiana.....	6,536	4,744	72.58	276,796,955	243,034,349	29,762,606	3,951,436	2,206,644	21,256,680	1.53	674	27.42	31,404,325	55,183,418
Iowa.....	1,851	921	50.00	833,900,701	707,023,166	126,877,535	1,293,678	1,612,871	5,036,555	1.45	502	35.28	21,024,262	24,326,119
Kansas.....	1,423	921	64.72	276,796,955	243,034,349	29,762,606	3,951,436	2,206,644	21,256,680	1.53	674	27.42	31,404,325	55,183,418
Kentucky.....	1,552	850	54.76	1,838,155,416	162,547,588	21,428,128	1,011,124	2,748,457	3,727,584	.29	109	21.76	21,632,396	21,520,780
Louisiana.....	1,783	850	47.67	253,201,288	224,194,218	35,015,070	1,015,262	5,631,327	7,416,589	.55	175	22.38	17,126,479	18,940,451
Maine.....	986	689	70.00	198,069,740	163,587,683	34,482,057	1,711,766	3,691,362	8,737,891	.66	262	24.95	21,282,893	26,176,179
Massachusetts.....	1,050	788	75.05	400,270,247	337,065,671	43,223,576	2,042,329	6,033,462	8,737,891	.66	262	24.95	21,282,893	26,176,179
Michigan.....	4,732	3,499	73.94	2,320,269,932	2,029,269,932	273,911,639	97,541,203	98,582,291	98,582,291	7.43	1,233	26.00	124,788,702	135,272,073
Minnesota.....	3,070	2,266	73.81	1,037,049,696	979,195,557	70,854,879	9,836,142	40,700,293	40,700,293	3.06	804	26.19	81,249,583	96,760,633
Mississippi.....	2,069	1,602	77.43	736,822,420	669,177,496	67,644,924	2,936,951	17,469,789	17,469,789	1.33	467	22.57	70,414,118	88,698,009
Montana.....	2,299	1,602	70.00	83,921,042	75,775,524	8,145,518	401,630	1,270,989	1,270,989	1.09	89	22.91	8,495,200	9,107,912

TABLE 15.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

States and Territories.	Corporations showing net income.										Corporations showing no net income.									
	Total number of corporations.	Number in net income.	Per cent of total number of corporations in net income.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of net income.	Per cent of total number of corporations in net income.	Total gross income.	Total deductions.	Deficit.					
Missouri.....	2,593	1,967	75.68	\$1,213,810,245	\$1,118,590,544	\$125,307,701	\$7,760,492	\$22,630,838	\$28,391,336	2.14	632	24.32	\$53,109,538	\$37,350,228	\$4,240,690					
Montana.....	268	192	71.64	21,657,109	22,104,297	2,552,812	130,389	201,303	330,692	.02	76	28.36	3,347,846	3,732,472	384,626					
Nebraska.....	500	365	71.71	117,088,816	110,567,184	6,521,632	310,966	654,476	1,265,442	1.0	114	28.29	6,532,738	7,323,989	791,251					
Nevada.....	53	33	62.26	1,481,175	1,323,022	158,153	8,348	19,026	27,374	.002	20	37.74	1,298,405	1,536,209	237,804					
New Hampshire.....	366	231	76.77	101,675,403	90,912,900	10,762,503	483,075	2,177,258	2,660,333	.20	85	23.23	7,229,855	8,156,660	926,805					
New Jersey.....	2,998	2,113	70.48	1,358,247,245	1,188,321,917	163,925,228	7,982,745	27,263,947	35,246,642	2.65	795	27.34	69,277,318	76,359,662	7,082,344					
New Mexico.....	80	51	63.75	3,091,174	2,829,054	181,120	10,792	1,292	12,084	.001	29	36.25	747,380	844,974	97,594					
New York.....	13,556	9,878	72.93	8,372,842,302	7,437,928,085	934,914,217	44,141,071	165,572,221	203,713,892	15.80	3,658	27.05	373,829,042	407,556,016	33,727,574					
North Carolina.....	1,335	1,136	85.03	451,219,842	399,754,253	63,465,589	2,625,144	14,003,263	16,634,407	1.25	109	14.91	11,189,522	12,072,329	882,807					
North Dakota.....	158	105	66.45	10,036,446	9,444,165	622,281	32,141	37,888	70,029	.005	53	33.55	1,733,520	1,934,896	201,376					
Ohio.....	5,717	4,434	77.56	3,733,430,594	3,056,802,641	682,687,953	30,950,163	131,831,591	162,790,690	12.28	1,283	22.54	132,960,830	145,574,893	12,614,063					
Oklahoma.....	768	515	74.16	178,665,825	162,288,618	16,377,207	740,293	3,210,877	3,951,080	.34	146	25.84	10,470,914	11,744,631	1,273,717					
Oregon.....	6,227	4,873	78.26	5,391,725,813	4,398,232,933	1,147,676,792	673,572	2,562,477	3,236,043	.24	253	32.94	10,470,914	11,744,631	1,273,717					
Pennsylvania.....	735	565	76.87	421,961,036	363,423,669	58,537,467	2,625,829	295,918,465	306,604,652	23.11	1,354	21.74	158,862,895	178,842,208	19,979,313					
Rhode Island.....	602	477	79.24	231,732,805	218,302,259	31,430,546	1,545,087	4,323,892	5,869,070	.44	125	20.76	11,679,960	12,833,559	1,153,599					
South Carolina.....	186	138	74.19	12,732,805	11,931,100	802,705	1,541,692	197,280	168,451	.012	148	25.81	8,865,451	9,393,287	527,836					
Tennessee.....	1,132	854	75.43	2,155,512,725	2,036,875,100	28,667,623	1,321,414	4,946,113	6,255,527	.47	278	24.56	20,730,696	22,013,082	1,282,386					
Texas.....	1,401	1,038	74.03	454,016,640	379,831,820	74,184,820	2,644,357	7,101,133	9,745,510	.74	333	23.77	23,700,572	31,874,848	2,174,276					
Utah.....	353	217	70.03	53,103,325	48,591,651	4,511,674	393,397	1,111,497	1,477,094	.11	106	30.00	5,914,144	6,769,563	855,419					
Vermont.....	310	236	76.13	97,159,008	79,967,831	17,191,177	373,086	1,300,697	1,673,783	.13	74	23.87	7,995,535	8,412,970	416,435					
Virginia.....	1,034	781	75.53	275,948,848	199,479,265	48,519,643	2,219,633	4,366,719	6,618,413	.50	253	24.47	14,713,621	16,118,900	2,004,909					
Washington.....	1,334	930	70.00	2,791,790,979	232,660,368	38,110,617	1,877,526	4,371,214	6,248,740	.47	164	28.99	21,836,966	24,206,868	2,419,962					
West Virginia.....	644	494	76.71	198,169,094	168,168,369	31,003,725	1,430,510	4,387,325	5,828,335	.44	164	25.47	8,178,548	10,203,868	2,025,320					
Wisconsin.....	3,047	2,318	77.05	735,234,548	631,542,310	95,683,238	4,352,063	18,216,890	22,568,953	1.70	699	22.95	41,617,183	44,933,730	3,316,545					
Wyoming.....	97	63	64.95	5,784,722	5,026,528	758,194	31,165	111,754	150,919	.01	31	35.05	302,373	320,598	18,225					
Total.....	73,642	58,788	73.81	40,437,716,898	34,701,711,263	5,736,005,635	263,058,008	1,063,892,472	1,326,960,480	100.00	20,854	26.19	1,762,918,585	1,940,191,468	177,272,883					

MANUFACTURING—Continued.

Corporations showing net income.

Corporations showing no net income.

TABLE 16.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

(Income return for the calendar year ended Dec. 31, 1917.)

CONSTRUCTION.

CONSTRUCTION.—Planning and supervising, excavating, equipping and installing, wrecking, raising, and moving.

States and Territories.	Corporations showing net income.										Corporations showing no net income.						
	Total number of corporations.	Per cent of total number of corporations reporting net income.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total net income tax.	Per cent of total net income.	Number of corporations reporting net income.	Per cent of total number of corporations reporting net income.	Total gross income.	Total deductions.	Total net income.	Total deductions.	Deficit.
Alabama.....	61	53.02	\$3,900,522	\$3,667,910	\$232,612	\$10,412	\$64,442	\$74,854	0.24	0.24	25	40.98	\$1,377,524	\$1,695,963	\$318,439		
Alaska.....	2	100.00	49,290	47,523	1,767	106	3,010	106	.02	.02	4	23.53	265,910	272,499	6,589		
Arizona.....	17	76.47	930,614	874,737	55,877	3,172	8,987	12,959	.05	.05	6	40.00	214,746	297,065	82,319		
Arkansas.....	15	60.00	523,975	447,300	76,675	3,972	9,699,774	1,206,402	4.05	4.05	160	38.37	10,069,793	12,340,993	2,271,200		
California.....	417	61.63	39,668,704	33,393,846	6,274,858	206,928	35,075	3,579,663	1.81	1.81	63	37.39	698,887	7,914,716	7,215,829		
Colorado.....	115	62.61	4,055,122	3,603,854	451,268	22,890	421,913	507,065	1.81	1.81	49	24.85	5,179,790	5,194,557	14,767		
Connecticut.....	297	73.15	37,218,174	34,195,518	3,022,656	145,150	166,166	203,907	.65	.65	15	34.88	1,327,945	1,398,335	70,390		
Delaware.....	43	65.12	5,069,759	4,288,415	781,344	37,741											
District of Columbia.....	58	79.31	2,841,637	2,618,446	223,191	11,828	8,961	29,780	.07	.07	12	20.69	1,106,113	1,187,885	81,772		
Florida.....	48	60.42	2,478,128	2,356,945	121,183	6,006	1,073	7,679	.02	.02	19	39.58	690,454	781,952	91,498		
Georgia.....	89	65.73	8,387,355	7,916,026	471,329	24,084	33,432	57,516	.19	.19	24	26.97	1,496,684	1,583,988	87,304		
Hawaii.....	10	90.00	1,976,007	1,700,622	275,385	13,311	58,398	71,749	.23	.23	10	10.00	48,592	91,955	43,363		
Idaho.....	8	53.33	282,212	249,007	33,205	1,994		1,994	.01	.01	7	46.87	264,872	294,777	29,905		
Illinois.....	113	60.60	99,950,632	92,021,459	7,929,173	356,860	791,941	1,148,811	3.76	3.76	313	34.28	19,206,936	20,654,858	1,448,922		
Indiana.....	206	66.22	16,122,932	15,228,347	894,585	42,436	123,119	165,555	.94	.94	100	33.78	4,376,888	4,913,917	537,029		
Iowa.....	161	106.65	14,384,984	13,524,063	860,921	42,587	81,465	129,682	.42	.42	53	34.16	2,674,320	3,017,261	342,941		
Kansas.....	59	31.52	2,074,072	1,816,344	257,728	11,935	28,100	34,156	.13	.13	35	47.46	691,987	892,646	200,659		
Kentucky.....	122	70.64	6,335,636	6,056,994	278,642	15,980	28,100	24,425	.08	.08	43	35.25	9,031,962	10,085,119	1,053,157		
Louisiana.....	101	60.50	4,715,717	4,216,884	498,833	21,941	161,617	182,698	.69	.69	41	40.59	1,997,591	2,216,169	218,578		
Maine.....	101	69.32	6,288,967	5,481,904	807,063	38,541	109,128	137,569	.48	.48	32	31.68	1,181,944	1,457,510	275,566		
Maryland.....	149	65.77	7,593,409	6,977,024	616,385	101,545	703,311	849,866	2.60	2.60	51	34.23	4,553,802	4,553,810	2,478		
Massachusetts.....	604	65.39	73,388,458	66,977,062	6,411,396	32,032	1,269,974	1,202,006	4.70	4.70	203	33.61	2,643,268	27,625,700	24,982,432		
Michigan.....	371	65.04	62,448,436	56,370,014	6,078,422	451,681	2,226,753	2,677,434	11.40	11.40	126	33.96	5,173,625	5,741,831	568,206		
Minnesota.....	100	67.80	18,123,882	16,886,345	1,237,537	53,943	162,216	222,159	.71	.71	76	32.20	7,881,856	7,971,951	90,095		
Mississippi.....	17	41.18	473,695	408,617	65,078	3,877	465	4,342	.01	.01	10	58.82	332,039	404,994	72,955		

TABLE 16.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Contd.

CONSTRUCTION—Continued.

States and Territories.	Corporations showing net income.					Corporations showing no net income.								
	Total number of corporations.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of reporting net income.	Per cent of total in each State.	Total gross income.	Total deductions.	Deficit.
Missouri.....	465	66.67	\$31,513,073	\$29,731,037	\$1,782,636	\$85,578	\$223,332	\$315,910	1.01	155	33.33	\$6,335,508	\$7,085,711	\$751,203
Montana.....	75	73.33	4,224,725	3,950,570	274,155	13,483	53,826	67,315	.21	20	26.67	419,280	472,898	53,618
Nebraska.....	90	70.00	8,508,275	7,876,940	631,335	32,979	31,718	64,697	.21	27	30.00	960,424	1,098,053	137,629
Nevada.....	6	66.67	31,256	2,202	2,202	136	.....	136	.....	2	33.33	389,835	393,435	6,540
New Hampshire.	21	16.19	598,878	500,498	38,370	2,281	343	2,624	.01	5	23.81	93,778	102,815	9,067
New Jersey.....	535	374	61,316,075	57,000,322	4,255,753	192,831	399,140	591,971	1.94	161	30.09	8,837,918	9,933,654	1,101,736
New Mexico.....	5	60.00	68,709	3,764	3,764	226	.....	226	.....	2	40.00	62,708	109,918	47,210
New York.....	2,330	1,428	325,956,278	288,750,701	37,205,577	1,600,471	8,916,710	10,517,181	33.88	902	38.71	69,439,484	77,122,489	7,683,005
North Carolina	99	83.05	3,922,241	3,433,349	488,892	7,045	45,189	52,237	.17	10	16.93	578,401	614,075	35,674
North Dakota.....	22	17.27	96,569,561	90,977,733	5,591,828	3,038	2,249	5,284	.02	5	22.75	96,364	114,068	17,704
Ohio.....	796	554	36,374,383	34,548,236	1,826,146	559,256	1,823,734	2,382,990	7.62	242	30.40	14,690,115	15,719,645	1,029,530
Oklahoma.....	121	64.46	3,902,802	3,577,176	325,626	15,222	63,888	79,110	.21	43	35.54	1,631,015	1,902,037	268,022
Oregon.....	125	69.55	5,023,838	4,081,873	941,965	44,706	183,572	228,278	1.36	56	44.80	6,391,578	6,855,677	473,919
Pennsylvania.....	643	437	137,381,400	144,460,629	12,091,780	545,204	3,308,782	3,853,980	12.43	208	32.25	33,071,069	34,511,703	1,439,734
Rhode Island.....	65	82.54	4,847,334	4,594,029	253,305	11,096	69,912	81,008	.26	11	17.46	987,427	1,081,471	97,044
South Carolina.....	30	67.75	3,083,834	2,978,887	107,007	3,002	23,641	26,643	.09	16	53.33	351,870	371,915	20,045
Tennessee.....	121	71.88	1,073,855	1,012,852	62,003	7,979	4,027	7,006	.02	9	28.12	147,653	162,810	15,166
Texas.....	134	62.81	5,795,375	5,494,176	301,199	15,143	23,871	41,014	.13	49	36.57	2,573,370	2,913,500	339,930
Utah.....	64	64.06	10,301,967	9,200,054	1,101,913	51,016	63,996	121,212	.40	45	70.78	3,818,945	4,079,768	260,823
Vermont.....	10	90.00	3,354,058	3,093,775	260,283	13,587	27,682	41,269	.09	23	35.94	1,513,439	1,583,039	72,220
Virginia.....	114	89.00	483,566	435,995	307,571	1,696	2,306	2,002	.01	1	10.00	21,893	20,807	1,086
Washington.....	185	111	31,209,264	29,544,450	1,664,814	988,083	1,195,317	1,818	.25	21	21.93	1,057,188	1,323,902	231,587
West Virginia.....	113	60.00	26,456,705	25,119,336	1,337,369	308,779	396,814	371,311	1.18	74	40.00	7,375,949	7,757,949	70,701
Wisconsin.....	283	86.71	4,092,787	3,792,512	300,275	15,310	31,223	46,533	.12	27	23.89	1,113,969	1,269,733	135,764
Wyoming.....	22	15	28,594,893	26,427,330	2,077,563	91,559	454,036	545,595	1.76	82	28.98	4,082,566	4,448,766	366,200
Total.....	10,743	7,073	1,252,798,052	1,127,981,867	124,816,185	5,334,965	24,390,255	29,725,220	100.00	3,670	34.16	271,649,409	296,693,764	25,044,355

TABLE 17.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

TRANSPORTATION.—Rail, steam and electricity; water and related services.

OTHER PUBLIC UTILITIES.—Electricity and gas, express companies, pipe lines, telegraph and telephone companies, etc.

States and Territories.	Corporations showing net income.							Corporations showing no net income.							
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total net income tax.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama.....	191	127	66.49	\$25,900,814	\$23,267,373	\$2,633,511	\$141,839	\$60,089	\$201,928	0.16	64	33.51	\$1,901,157	\$2,382,958	\$481,801
Alaska.....	21	14	66.67	357,573	264,697	102,896	5,907	4,347	10,254	.01	7	33.33	85,130	93,639	8,509
Arizona.....	170	114	67.06	17,108,837	15,791,091	1,317,746	64,638	24,988	89,676	.08	22	26.83	3,417,416	438,212	90,796
Arkansas.....	82	60	73.17	6,967,956	6,160,892	807,064	43,955	7,876	51,831	.04	68	40.00	3,343,198	3,690,920	347,722
California.....	1,254	835	66.59	227,001,913	186,109,852	40,892,061	2,390,128	2,556,579	4,856,719	3.73	419	33.41	18,941,443	22,670,848	3,729,405
Colorado.....	348	217	62.36	66,070,481	57,122,433	8,948,048	429,551	3,537,079	786,580	.66	131	37.64	8,633,006	9,789,909	1,156,903
Connecticut.....	307	236	76.87	58,133,703	50,703,081	7,430,622	368,019	69,251	377,270	.36	71	23.13	5,280,379	6,107,769	827,390
Delaware.....	54	34	62.96	5,261,071	4,274,749	986,322	53,895	6,361	60,256	.05	20	37.04	713,169	873,040	159,871
Dist. of Columbia.	109	74	67.89	12,485,874	10,540,730	21,078,574	1,127,972	627,978	1,755,900	1.38	35	32.11	961,101	1,057,742	91,641
Florida.....	219	150	68.49	18,794,862	15,691,898	3,192,964	1,151,338	106,208	260,546	.22	69	31.51	1,689,283	2,219,891	530,608
Georgia.....	325	246	75.69	64,633,141	55,330,979	9,401,162	453,480	331,555	785,035	.65	79	24.31	3,456,723	4,334,117	877,394
Hawaii.....	41	30	73.17	9,730,834	7,051,579	2,679,255	132,398	31,392	163,700	.14	11	26.83	3,371,847	4,463,290	1,091,443
Idaho.....	182	73	55.30	4,396,127	3,763,817	632,310	33,043	31,535	64,578	.05	59	44.70	863,947	1,195,866	331,919
Illinois.....	1,123	701	62.46	985,169,452	816,913,467	118,195,985	6,077,171	8,472,571	14,549,672	11.64	463	29.19	41,402,164	48,527,945	7,125,781
Indiana.....	1,081	592	54.76	10,689,742	10,589,682	10,689,742	530,466	776,674	1,277,140	1.06	244	29.19	14,244,154	16,373,673	2,079,519
Iowa.....	565	400	70.81	33,433,450	28,999,931	4,433,519	236,400	138,870	375,270	.30	430	39.78	6,192,641	6,683,516	490,875
Kansas.....	519	351	67.61	216,330,430	156,131,402	60,199,028	3,019,178	6,558,881	9,278,309	7.48	186	24.06	10,308,467	10,683,749	375,282
Kentucky.....	259	183	70.66	102,330,430	83,133,905	19,196,525	1,303,723	1,440,297	2,644,030	2.11	198	33.39	2,456,137	3,540,079	1,083,942
Louisiana.....	485	310	71.26	41,588,258	33,157,574	8,430,684	375,723	603,015	1,045,330	.84	176	29.34	4,674,979	5,410,079	735,100
Maine.....	391	215	54.73	41,588,258	36,035,556	5,552,702	277,728	8,385	286,313	.23	125	28.74	7,369,853	8,412,853	292,675
Maryland.....	985	224	22.74	215,613,935	198,365,959	17,247,976	979,045	1,553,086	2,478,131	1.16	101	31.08	7,649,870	8,412,853	765,063
Massachusetts.....	391	714	180.28	249,347,765	189,705,912	60,641,853	2,184,100	1,853,086	4,017,006	3.15	207	27.22	17,689,983	20,024,990	2,219,007
Michigan.....	668	465	69.61	185,947,400	131,315,172	54,632,228	818,481	817,650	1,634,131	.86	230	33.09	23,313,875	25,724,288	2,410,413
Minnesota.....	398	495	124.39	463,778,432	365,045,245	98,733,187	5,082,969	6,287,124	11,370,063	9.07	103	17.22	6,373,387	7,171,784	798,397

TABLE 18.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

TRADE.

TRADE.—Wholesale and retail.

States and Territories.	Corporations showing net income.										Corporations showing no net income.									
	Total number of corporations.	Number reporting net income.	Percent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Percent of total tax.	Number reporting net income.	Percent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.					
Alabama.....	1,133	923	81.47	\$135,358,188	\$131,024,025	\$4,334,163	\$178,876	\$1,190,068	\$1,368,944	.41	210	18.53	\$13,307,310	\$14,018,408	\$711,098					
Alaska.....	42	33	78.57	2,891,882	2,616,862	275,020	14,331	11,449	28,780	.16	9	21.43	891,966	1,957,739	3,773					
Arizona.....	311	263	84.57	46,625,393	43,246,184	3,379,209	165,936	375,407	515,343	.16	18	13.43	2,220,340	2,357,070	136,730					
Arkansas.....	3,414	721	21.15	121,412,271	112,360,226	9,052,025	423,991	1,477,999	1,901,399	.56	70	8.85	3,028,071	3,139,899	111,228					
California.....	3,414	2,579	75.54	948,290,226	885,237,225	63,053,001	3,004,923	9,210,834	12,220,757	3.61	835	24.46	66,480,297	72,183,365	5,703,068					
Colorado.....	1,628	1,274	78.26	228,178,199	212,468,202	15,709,997	737,018	2,200,941	2,903,089	.88	352	21.74	10,167,196	11,475,216	978,220					
Connecticut.....	1,359	1,047	78.51	217,106,843	201,789,270	15,317,573	328,479	1,176,429	1,505,301	.79	16	21.70	1,980,497	2,207,099	286,602					
Delaware.....	212	198	93.40	52,242,483	45,484,548	6,757,935	328,875	1,778,719	978,063	.29	80	21.16	3,081,417	3,314,983	286,576					
Dist. of Columbia.....	378	298	78.81	68,705,384	64,483,033	4,222,351	139,344	1,778,719	1,918,463	.36	220	23.58	10,122,532	11,373,448	1,250,916					
Florida.....	713	608	85.38	325,712,286	309,210,353	16,501,933	301,032	857,999	1,210,710	1.11	191	11.62	23,201,254	25,136,317	1,935,063					
Georgia.....	1,644	1,453	88.38	32,622,738	27,198,834	5,423,904	286,735	589,205	875,940	.17	20	11.18	1,255,990	1,334,755	78,765					
Hawaii.....	141	121	85.82	54,125,701	50,206,747	3,918,954	192,105	660,850	850,950	.20	90	16.79	4,026,033	4,253,701	227,668					
Idaho.....	536	446	83.21	118,077,700	102,980,399	15,097,301	6,232,052	25,031,181	31,283,974	9.29	1,063	19.59	129,625,255	137,935,473	8,310,218					
Illinois.....	5,426	4,363	80.41	367,495,783	347,781,963	19,713,880	930,552	3,081,214	6,334,296	1.07	400	18.67	20,411,478	21,733,476	1,321,998					
Indiana.....	2,464	2,004	81.33	407,087,528	382,070,063	25,017,465	1,226,411	2,990,982	4,217,393	1.24	310	13.07	32,211,705	33,195,469	983,764					
Iowa.....	2,371	2,003	86.93	246,890,097	231,094,731	15,795,366	759,446	2,114,082	2,874,118	.85	196	13.72	16,426,904	16,976,690	549,786					
Kansas.....	1,429	1,233	86.28	226,597,085	213,703,122	12,893,963	546,162	3,807,278	5,139,149	1.14	208	15.44	11,102,951	11,681,223	578,272					
Kentucky.....	1,347	1,139	84.56	343,745,800	316,382,009	27,363,791	1,211,501	4,100,535	6,380,650	1.87	246	16.43	13,506,773	14,301,086	797,313					
Louisiana.....	1,433	1,207	84.27	129,010,593	120,755,796	8,254,797	400,535	1,444,023	1,434,081	.20	158	10.67	5,698,884	5,931,731	232,847					
Maine.....	948	790	83.33	129,262,683	121,546,237	7,716,446	550,558	1,883,525	2,434,081	.72	220	24.31	12,587,120	13,301,220	714,100					
Maryland.....	905	885	75.69	107,486,061	106,983,330	5,502,731	5,031,375	1,883,525	3,155,558	6.39	1,090	25.95	107,444,906	112,540,525	5,095,619					
Massachusetts.....	4,201	3,111	74.05	682,516,982	641,795,711	40,721,271	1,739,164	16,454,183	21,749,216	3.59	605	20.81	38,320,114	49,807,366	11,487,252					
Michigan.....	2,907	2,302	79.19	744,077,981	695,682,044	49,395,937	2,419,986	6,582,853	9,005,849	2.64	516	17.71	33,288,582	35,106,894	1,818,312					
Minnesota.....	2,914	2,398	82.29	75,086,296	74,509,652	576,644	30,793	99,197	99,990	.03	98	15.24	4,839,800	5,206,907	367,107					
Mississippi.....	643	545	84.76	75,086,296	74,509,652	576,644	30,793	99,197	99,990	.03	98	15.24	4,839,800	5,206,907	367,107					
Missouri.....	3,820	3,102	81.20	1,193,428,646	1,110,434,916	83,493,730	3,917,099	13,501,116	17,418,215	5.16	718	18.80	66,265,922	69,747,019	3,481,097					

TABLE 18.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES, BY STATES, FOR THE UNITED STATES—Continued.

TRADE—Continued.

States and Territories.	Corporations showing net income.										Corporations showing no net income.				
	Total number of corporations.	Number of reporting corporations in each State.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Normal tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of reporting corporations in each State.	Total gross income.	Total deductions.	Deficit.	
Montana.....	1,281	1,073	83.76	130,622,205	120,921,497	9,700,708	481,302	1,044,749	1,526,051	.45	208	8,796,252	577,223		
Nebraska.....	1,647	1,438	87.31	344,574,791	321,129,625	23,445,166	1,145,992	2,869,850	4,013,842	1.18	209	15,473,674	545,337		
Nevada.....	180	146	81.11	19,339,085	18,342,101	996,984	49,796	93,424	143,120	.04	34	842,983	940,290		
New Hampshire.....	257	207	80.54	28,567,407	27,003,499	1,563,908	78,427	151,776	230,203	.07	50	2,398,973	2,474,845		
New Jersey.....	2,073	1,439	69.42	319,801,958	349,543,472	20,258,486	861,915	5,420,187	6,282,102	3.31	634	31,092,464	34,123,315		
New Mexico.....	229	180	78.60	32,336,456	29,788,545	2,547,911	113,479	533,139	646,018	.19	49	21,401,488	2,235,198		
New York.....	11,797	8,642	73.26	2,102,530,048	1,770,700,677	331,739,371	15,000,817	63,696,905	78,737,782	23.42	3,155	308,733,614	419,021,983		
North Carolina.....	1,211	1,008	87.73	142,846,716	133,481,566	9,365,150	424,964	1,802,381	2,227,345	.66	211	8,339,336	9,120,638		
Ohio.....	5,044	4,146	82.20	1,556,598,546	1,492,742,487	63,856,051	2,816,574	13,909,632	16,726,206	4.98	898	66,000,436	71,408,012		
Oklahoma.....	1,329	1,115	83.90	174,829,980	164,201,149	10,627,831	496,991	1,750,782	2,247,773	.67	214	17,123,931	17,720,600		
Oregon.....	2,876	2,876	100.00	165,739,350	156,939,501	8,799,849	421,740	1,245,039	1,666,779	.49	298	12,027,568	13,147,302		
Pennsylvania.....	3,595	3,410	94.85	1,312,418,274	1,221,629,920	90,788,354	4,258,337	14,700,182	18,958,519	5.61	719	104,318,732	112,006,952		
Rhode Island.....	3,412	3,410	100.00	110,426,274	102,960,811	8,065,463	371,693	1,438,151	1,830,844	.54	102	9,658,443	10,319,062		
South Carolina.....	1,371	1,174	85.63	143,778,605	127,962,713	15,815,892	830,822	1,799,462	2,603,284	.47	197	5,227,285	5,623,278		
Tennessee.....	1,901	1,862	98.98	208,250,901	207,772,482	5,478,419	960,411	6,890,913	9,030,321	1.29	129	3,858,028	4,121,704		
Texas.....	1,498	1,190	83.60	795,142,313	684,141,663	110,999,650	2,373,894	8,292,826	10,664,720	1.26	408	35,510,001	37,378,644		
Utah.....	885	722	81.58	90,356,588	90,124,014	2,232,574	348,263	6,690,022	1,008,285	3.10	163	9,923,308	990,685		
Vermont.....	229	194	84.72	98,524,588	27,030,109	1,191,770	73,794	108,013	241,837	.07	35	10,478,419	11,355,097		
Virginia.....	1,832	1,496	81.70	271,020,498	240,712,945	30,307,553	1,574,825	5,385,871	4,952,102	1.46	516	23,010,353	1,527,924		
Washington.....	2,282	1,766	77.39	392,631,902	368,445,018	24,206,884	1,140,640	3,811,462	4,951,739	2.57	152	5,891,566	6,326,812		
West Virginia.....	928	776	83.62	124,174,763	121,174,763	14,612,409	1,377,004	4,131,335	5,512,739	2.57	517	27,274,913	29,033,660		
Wisconsin.....	2,661	2,144	80.57	462,254,659	435,362,471	26,892,188	1,201,968	4,121,452	5,383,450	1.59	517	1,828,643	1,758,737		
Wyoming.....	314	263	83.76	29,638,117	26,908,865	2,729,252	104,021	201,758	365,770	.11	51	1,823,626	2,027,270		
Total.....	91,057	72,947	80.11	19,804,255,613	18,323,194,833	1,481,060,780	88,095,143	256,152,243	324,847,386	100.00	18,110	1,461,238,475	1,561,214,919	99,976,444	

TABLE 19.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

PERSONAL SERVICE.

PERSONAL SERVICE.—Domestic service, amusements, professional services.

States and Territories.	Corporations showing net income.						Corporations showing no net income.							
	Total number of corporations.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total corporations in each State.	Total gross income.	Total deductions.	Deficit.
Alabama.....	154	59.74	\$3,823,190	\$3,539,369	\$283,821	\$15,156	\$8,254	\$23,410	0.21	62	40.25	\$1,863,098	\$2,058,716	\$165,618
Alaska.....	7	28.57	69,976	63,576	6,400	384		384	0.01	5	71.43	35,730	40,963	5,233
Arizona.....	51	72.55	1,111,780	1,000,181	111,599	5,752	7,005	12,757	0.12	14	27.45	174,788	188,937	14,149
Arkansas.....	93	71.76	2,355,299	2,042,368	312,931	18,646	35,079	53,725	0.47	22	23.66	194,065	293,327	99,262
California.....	1,011	612.70	46,553,440	41,690,791	4,862,649	89,992	260,060	350,058	3.11	399	39.47	24,062,686	26,592,969	2,430,283
Colorado.....	306	196.64	7,415,218	6,854,094	561,124	29,709	20,954	50,663	0.46	110	35.95	3,067,632	3,336,823	269,191
Connecticut.....	325	189.58	10,241,157	9,398,991	842,166	50,501	102,705	153,206	0.94	130	41.85	3,067,628	3,414,400	346,772
Delaware.....	151	33.04	1,485,204	1,308,273	176,931	8,871	17,269	26,140	0.23	18	33.29	207,501	289,844	82,343
District of Columbia.....	182	79.12	12,952,883	10,846,898	2,105,985	93,620	477,189	570,809	5.11	38	20.88	1,235,531	1,489,160	253,629
Florida.....	184	62.50	3,504,510	3,158,096	346,414	18,033	18,540	36,573	0.33	69	37.50	3,933,156	4,215,192	282,036
Georgia.....	192	71.88	8,539,587	7,832,828	706,759	35,716	57,969	93,685	0.85	54	28.12	1,322,918	1,402,605	79,747
Hawaii.....	20	70.00	708,085	651,006	57,079	3,056	6,142	9,198	0.08	6	30.00	62,858	100,166	37,308
Idaho.....	96	69.71	1,377,424	1,258,798	118,626	6,408	2,125	8,533	0.08	27	28.12	174,854	198,168	23,314
Illinois.....	1,020	63.39	110,582,472	102,877,624	7,704,848	395,760	552,127	947,887	8.29	589	36.61	35,217,362	37,319,538	2,102,176
Indiana.....	539	346.64	14,192,481	12,859,459	1,333,022	68,784	90,635	159,419	1.39	193	35.81	4,734,480	5,037,875	303,395
Iowa.....	426	79.65	10,009,725	9,291,899	711,826	37,801	24,532	62,333	0.57	148	34.74	2,418,657	2,423,629	4,972
Kansas.....	118	79.65	2,009,912	1,777,100	232,812	12,599	24,895	37,494	0.33	39	33.05	717,274	792,598	75,324
Kentucky.....	291	215.73	8,170,478	7,134,543	1,035,931	51,770	84,648	146,418	1.34	76	26.13	1,556,838	1,715,459	158,621
Louisiana.....	187	74.87	7,020,658	6,946,290	674,368	35,032	98,731	133,763	1.19	44	25.12	784,637	882,009	97,372
Maine.....	170	91.53	1,116,421	1,069,287	45,134	2,834	22,834	22,834	0.21	79	46.47	1,507,871	1,595,040	87,169
Maryland.....	244	147.60	13,216,202	11,569,365	1,706,846	82,152	316,639	316,639	2.81	97	39.75	2,283,065	2,377,072	94,007
Massachusetts.....	917	547.59	52,879,319	48,775,123	4,104,196	210,781	298,989	509,770	4.46	370	40.35	15,512,990	16,798,073	1,285,083
Michigan.....	552	342.60	24,006,607	22,203,363	2,403,244	119,460	254,342	373,802	3.30	207	37.50	8,534,893	9,372,027	837,134
Minnesota.....	341	233.68	16,482,514	15,208,618	1,213,896	64,351	48,265	112,616	0.97	108	31.67	3,922,905	4,295,450	372,545
Mississippi.....	81	65.80	1,527,720	1,391,366	136,354	7,015	8,802	15,817	0.14	16	19.75	540,001	594,362	54,361

TABLE 19.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES BY STATES FOR THE UNITED STATES—Continued.

PERSONAL SERVICE—Continued.

States and Territories.	Corporations showing net income.						Corporations showing no net income.							
	Total number of corporations.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Number of net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri.....	764	68.85	\$45,259,947	\$41,462,260	\$3,797,738	\$189,887	\$594,353	\$784,240	7.15	298	31.15	\$7,402,096	\$7,720,120	\$318,024
Montana.....	209	74.15	5,286,356	4,770,469	515,887	27,180	20,714	50,903	.32	53	25.85	1,206,939	1,237,751	30,812
Nebraska.....	189	74.07	7,445,208	6,930,661	514,547	24,191	44,705	68,896	4.10	49	25.93	963,657	992,000	88,343
Nevada.....	43	74.42	2,578,043	2,475,032	103,008	10,528	1,704	3,232	.03	11	25.58	178,716	275,278	96,562
New Hampshire.....	75	40	2,730,493	2,524,493	196,000	10,181	10,812	20,999	.19	35	46.67	611,266	696,087	84,821
New Jersey.....	572	349	21,217,237	22,006,241	2,210,993	119,805	174,883	294,698	1.66	223	38.99	5,769,488	6,530,798	781,315
New Mexico.....	45	86.05	803,473	718,513	84,960	3,003	1,572	6,575	.06	6	13.55	55,776	71,183	15,407
New York.....	3,114	2,020	64,877,033	301,677,033	15,921,308	773,834	2,116,771	2,890,065	25.64	1,084	33.13	92,065,208	105,187,451	13,122,243
North Carolina.....	184	72.01	1,199,806	1,180,328	369,368	19,108	21,930	41,858	.37	52	27.96	602,072	659,414	57,342
North Dakota.....	139	69.25	4,092,106	3,850,306	241,800	6,685	3,203	9,888	.06	40	30.77	232,983	290,942	57,959
Ohio.....	1,024	67.97	49,718,711	45,625,955	4,092,756	209,779	3,465,455	573,234	5.04	328	32.63	15,916,016	17,517,470	1,601,454
Oklahoma.....	251	73.70	4,408,660	4,028,965	379,695	14,860	18,000	38,460	.35	61	21.30	563,771	657,800	94,029
Oregon.....	313	60.38	7,650,022	7,132,338	517,684	27,326	20,841	48,167	.44	124	39.62	2,698,735	2,784,307	85,572
Pennsylvania.....	835	65.87	41,802,066	38,109,473	3,692,593	192,504	211,770	404,274	3.52	285	31.13	14,000,003	15,786,113	1,786,110
Rhode Island.....	104	67.69	5,068,131	4,494,645	663,486	31,541	111,827	143,368	1.41	44	42.31	1,664,891	1,899,032	234,161
South Carolina.....	139	69.06	2,891,080	2,590,229	300,851	16,192	33,798	49,990	.44	43	30.94	378,860	419,251	40,391
South Dakota.....	113	79.65	1,434,881	1,185,057	249,824	14,184	6,996	21,077	.45	23	20.35	196,217	224,559	28,342
Tennessee.....	247	66.40	8,448,489	7,628,548	819,941	44,184	16,590	60,774	.55	33	33.00	1,749,026	1,866,763	117,737
Texas.....	497	70.02	12,790,868	11,200,413	1,590,455	77,156	206,384	288,540	2.51	149	29.98	2,719,751	3,198,507	478,756
Utah.....	160	67.50	4,791,030	4,331,293	459,737	23,785	27,292	54,077	.47	52	32.50	965,709	1,048,503	82,794
Vermont.....	36	66.67	1,022,446	893,778	128,668	6,849	4,137	10,985	.10	12	33.33	199,751	211,619	11,868
Virginia.....	277	62.45	8,487,129	7,397,289	1,089,840	58,272	41,384	99,656	.86	104	37.55	1,938,027	2,248,087	330,060
Washington.....	440	67.50	12,310,131	11,277,592	1,032,539	33,022	72,096	125,118	5.68	113	32.30	2,367,130	2,774,289	407,159
West Virginia.....	163	98	3,401,548	3,215,548	185,999	18,301	51,800	68,581	.65	39	23.98	648,581	707,510	119,270
Wisconsin.....	485	63.09	11,967,993	10,829,082	1,138,911	59,437	64,072	123,509	1.07	179	36.91	4,813,083	5,114,370	301,285
Wyoming.....	42	78.57	1,064,076	937,183	126,893	6,802	27,423	31,623	.30	9	21.43	60,833	87,764	26,931
Total.....	18,594	12,160	957,612,542	887,831,894	69,780,648	3,507,094	6,962,977	10,470,071	100.00	6,434	34.60	277,071,645	307,285,568	30,213,923

TABLE 20.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1917.]

FINANCE.

FINANCE.—Banking and related business, insurance.

States and Territories.	Corporations showing net income.										Corporations showing no net income.									
	Total number of corporations.	Number of reporting corporations in each State.	Per cent of total number of corporations.	Total gross income.	Total deductions.	Total net income.	Income tax.	War excess profits tax.	Total tax.	Per cent of total tax.	Per cent of total net income.	Number of reporting corporations in each State.	Total gross income.	Total deductions.	Total net income.	Total gross income.	Total deductions.	Total net income.		
Alabama.....	785	507	64.59	\$11,071,849	\$8,369,713	\$3,302,136	\$159,819	\$105,756	\$265,575	0.28	278	\$3,495,888	\$1,499,656	\$1,003,748	1,833,952	2,431,101	597,149			
Alaska.....	33	24	72.73	701,067	569,021	192,046	9,415	20,870	30,285	0.03	45	14,857	30,633	15,836	4,739,150	4,739,150	1,257,250			
Arizona.....	221	154	69.61	6,109,156	4,604,702	1,504,454	72,763	199,636	272,399	0.28	76	777,377	750,311	472,574	3,451,900	6,139,291	777,037			
Arkansas.....	624	540	86.54	8,885,900	7,221,001	1,664,899	85,815	114,576	209,421	0.20	81	639,703	922,361	282,658	5,382,257	181,867	9,075			
California.....	3,920	2,057	52.47	179,424,359	131,079,435	48,344,924	2,562,368	1,332,674	3,924,442	3.39	1,843	37,304,608	51,010,712	13,706,044	745,708	246,571	3,001,741			
Colorado.....	1,444	896	62.05	33,225,833	26,770,770	7,455,063	301,681	221,442	583,123	0.62	518	6,083,102	42,198,256	4,639,154	1,871,700	1,678,892	1,985,812			
Connecticut.....	702	513	73.08	234,761,484	205,562,428	26,199,056	1,258,983	1,019,390	2,278,374	0.41	189	40,856,136	42,198,256	1,341,940	1,733,652	1,658,892	1,658,892			
Delaware.....	223	168	75.34	19,256,533	15,247,537	4,008,996	191,175	125,494	319,669	0.24	55	1,337,965	2,834,306	1,476,341	1,833,952	2,431,101	597,149			
District of Columbia.....	194	129	66.49	14,645,678	10,948,592	3,695,086	179,873	97,435	277,508	0.22	45	1,833,952	2,431,101	597,149	3,451,900	6,139,291	777,037			
Florida.....	750	451	60.53	10,702,347	8,670,250	2,032,097	90,945	33,194	133,139	0.14	296	39,447	4,739,150	1,257,250	5,382,257	181,867	9,075			
Georgia.....	1,309	915	77.54	28,560,877	18,821,328	9,739,549	476,149	216,565	692,711	0.63	294	22,460	6,139,291	777,037	5,382,257	181,867	9,075			
Hawaii.....	96	84	87.50	5,816,446	4,024,412	1,792,034	87,385	44,340	131,725	0.12	12	12,500	1,833,952	2,431,101	597,149	3,451,900	6,139,291			
Idaho.....	344	270	78.49	6,467,783	4,683,601	1,784,182	93,029	102,016	195,045	0.20	74	745,708	1,012,282	246,571	745,708	1,012,282	246,571			
Illinois.....	2,311	1,857	81.65	272,836,771	182,102,052	90,734,719	4,017,360	10,461,062	14,478,362	24.36	424	26,423,411	29,985,152	3,001,741	1,833,952	2,431,101	597,149			
Indiana.....	2,001	1,631	81.96	58,815,478	46,507,725	12,307,753	602,703	573,896	1,176,599	0.81	373	18,611	1,833,952	2,431,101	597,149	3,451,900	6,139,291			
Iowa.....	2,654	2,231	84.06	73,046,490	56,041,337	17,005,153	825,207	501,021	1,326,228	1.90	424	1,833,952	2,431,101	597,149	3,451,900	6,139,291	777,037			
Kansas.....	1,562	1,397	89.44	28,848,961	13,663,232	15,185,729	350,500	342,540	694,740	0.74	105	16,500	1,833,952	2,431,101	597,149	3,451,900	6,139,291			
Kentucky.....	1,072	922	86.01	20,623,240	14,602,092	6,021,148	290,093	219,397	500,800	0.54	220	2,592,786	18,845,036	1,611,829	1,833,952	2,431,101	597,149			
Louisiana.....	835	573	73.65	17,067,210	11,628,503	5,438,707	261,214	214,341	475,645	0.50	151	2,592,786	3,241,105	603,352	3,241,105	603,352	603,352			
Maine.....	528	374	70.83	59,549,245	38,401,823	21,147,422	1,023,613	675,056	1,698,671	1.29	131	3,063,363	4,019,688	1,532,789	3,241,105	603,352	603,352			
Maryland.....	1,087	835	80.31	186,829,773	138,368,153	48,461,620	2,375,628	1,653,163	3,028,580	3.52	508	19,456,747	11,011,897	4,078,512	3,241,105	603,352	603,352			
Massachusetts.....	1,898	1,365	71.92	80,003,501	63,596,665	16,406,836	804,946	308,858	1,113,770	1.18	567	15,002,416	22,708,919	3,312,141	4,019,688	1,532,789	1,532,789			
Michigan.....	1,957	1,390	71.03	70,003,501	53,929,665	16,073,836	1,006,506	723,441	1,839,147	1.92	248	13,138,431	17,670,251	4,602,871	17,670,251	4,602,871	4,602,871			
Minnesota.....	2,987	2,196	73.62	8,277,288	5,400,367	2,876,921	146,802	162,577	369,379	0.31	49	318,776	17,670,251	4,602,871	17,670,251	4,602,871	4,602,871			
Mississippi.....	402	353	87.81	8,277,288	5,400,367	2,876,921	146,802	162,577	369,379	0.31	49	318,776	17,670,251	4,602,871	17,670,251	4,602,871	4,602,871			

TABLE 20.—CORPORATION RETURNS—DISTRIBUTION OF INCOMES BY STATES FOR THE UNITED STATES—Continued.

FINANCE—Continued.

States and Territories.	Corporations showing net income.				Corporations showing no net income.									
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Total net income.	War excess profits tax.	Total tax.	Per cent of total tax.	Number reporting net income.	Per cent of total number of corporations in each State.	Total gross income.	Total deductions.	Deficit.
Missouri.....	3,541	2,522	71.22	\$390,523,542	\$109,682,356	\$289,870,186	\$191,732	\$1,900,655	2.07	1,019	28.78	\$19,147,192	\$23,472,782	\$4,325,590
Montana.....	759	575	75.76	16,080,073	11,775,019	4,305,054	223,870	482,662	4.9	184	24.24	2,717,355	3,263,264	575,909
Nebraska.....	1,019	1,406	86.84	33,922,136	24,792,937	9,129,199	439,444	779,759	8.2	213	13.16	3,073,279	3,918,994	845,715
Nevada.....	136	79	58.09	1,851,352	1,300,649	550,703	38,257	66,442	0.7	57	41.91	303,961	576,789	272,828
New Hampshire.....	247	195	78.95	9,343,975	7,574,037	1,769,938	86,324	129,792	1.2	52	21.05	987,722	1,098,204	110,482
New Jersey.....	2,220	1,359	61.22	190,766,707	118,827,455	31,439,252	1,565,351	2,197,588	2.02	861	38.78	130,318,693	131,069,397	3,690,704
New Mexico.....	20	154	76.62	5,194,750	3,979,089	1,215,657	62,799	144,038	1.5	47	23.38	915,171	1,079,910	164,739
New York.....	7,590	4,473	58.93	1,904,724,295	1,020,451,560	289,277,735	15,145,185	30,447,069	30.68	3,117	41.07	19,471,460	147,851,893	28,380,433
North Carolina.....	910	702	83.74	20,766,737	15,638,503	5,128,254	252,423	392,201	3.3	148	16.26	1,291,136	1,684,159	393,023
North Dakota.....	1,121	958	85.46	17,436,826	13,621,620	3,815,206	184,443	310,781	3.3	163	14.54	1,328,772	1,608,149	279,377
Ohio.....	2,413	1,865	77.29	150,573,072	120,248,246	30,325,826	1,489,832	2,018,623	2.14	548	22.71	14,261,890	14,821,934	560,044
Oklahoma.....	1,352	1,143	84.54	25,945,787	19,345,448	6,600,339	335,001	894,227	9.1	209	15.46	2,692,909	3,671,739	978,730
Oregon.....	1,032	571	54.28	14,742,781	9,829,212	4,922,469	241,031	342,871	3.6	481	45.72	11,141,544	14,375,320	3,233,776
Pennsylvania.....	2,635	1,851	70.25	326,588,783	236,729,254	89,859,529	4,001,390	6,233,110	6.9	784	29.75	28,507,509	38,786,317	10,278,808
Rhode Island.....	314	254	80.89	25,598,348	18,382,688	7,215,660	151,390	504,504	4.6	60	19.11	1,615,669	1,684,251	68,582
South Carolina.....	884	679	76.81	14,675,854	9,539,750	5,136,101	951,677	354,244	3.3	205	23.19	2,292,911	2,555,411	262,500
South Dakota.....	824	737	89.23	13,590,804	10,138,153	3,452,651	177,995	354,244	4.2	97	11.77	1,706,659	1,902,742	196,083
Tennessee.....	2,900	1,865	64.31	67,995,443	46,747,847	21,247,386	1,020,165	1,864,488	1.97	425	18.56	7,550,527	9,439,307	1,888,780
Texas.....	357	368	60.07	14,907,696	10,076,498	4,831,198	237,891	311,262	3.3	189	33.93	3,321,895	4,574,073	1,252,678
Vermont.....	164	135	82.32	4,640,384	3,703,036	937,348	78,371	64,193	0.6	29	17.68	410,316	634,657	224,341
Virginia.....	1,264	885	70.81	37,367,955	28,936,081	8,431,874	141,645	610,612	6.5	369	29.19	2,177,845	2,968,293	790,448
Washington.....	1,911	1,002	52.43	31,714,987	24,195,622	7,518,465	354,163	712,378	7.5	969	47.57	16,696,587	19,881,193	3,184,606
West Virginia.....	869	670	74.33	21,369,435	14,366,164	7,003,271	361,609	730,358	7.4	229	25.47	5,237,333	5,892,768	655,435
Wisconsin.....	2,365	1,654	71.76	48,822,739	33,339,632	10,483,107	190,352	704,940	7.5	651	28.24	5,104,251	7,055,562	1,946,311
Wyoming.....	225	184	81.78	5,169,777	2,871,516	2,298,261	119,884	250,277	2.5	41	18.22	211,425	286,936	75,511
Total.....	68,362	49,165	71.92	4,597,751,999	3,634,891,806	962,860,193	47,913,264	89,680,061	100.00	19,197	28.08	603,332,354	719,929,471	116,597,117

TABLE 21. INCOME REPORTED BY NONRESIDENT ALIENS AND FOREIGN CORPORATIONS.

[Income returned for the calendar year ended Dec. 31, 1917.]

[The returns shown below are included under their proper income classes, and industrial group distributions, in the tables for States and for the United States.]

RETURNS FILED BY NONRESIDENT ALIENS.

Number of returns.	Dividends.		Interest on bonds, etc.	Rents and royalties.	Income from business.	Salaries.	Other income.	Normal tax.	Surtax.	War excess profits tax.	Total tax.
	1913-1916	1917									
3,602	\$75,926,572	\$11,380,507	\$16,568,218	\$3,213,578	\$6,486,162	\$3,590,086	\$8,963,170	\$790,869	\$6,638,377	\$287,638	\$7,116,824

RETURNS FILED BY FOREIGN CORPORATIONS—DISTRIBUTION OF INCOME BY INDUSTRIES.

Industries.	Corporations showing net income.						Corporations showing no net income.			
	Total number of corporations reporting.	Number of corporations.	Gross income.	Total deductions.	Net income.	Total tax.	Number of corporations.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries.....	6	5	\$8,530,970	\$7,016,755	\$1,513,315	\$320,814	1	\$1,181	\$82,210	\$81,029
Mining and quarrying.....	11	7	3,581,212	3,342,522	238,690	11,007	4	1,354,024	1,427,239	73,215
Manufacturing.....	61	45	44,214,534	33,130,363	11,084,171	583,478	16	2,140,644	2,475,223	334,579
Construction.....	3	1	483,659	474,943	8,716	1,676	2	136,725	2,174,824	38,089
Transportation and other public utilities.....	47	21	49,180,507	35,925,370	13,555,137	2,181,387	26	9,168,969	10,384,608	1,220,729
Trade.....	57	41	108,631,575	106,712,343	1,919,232	294,069	16	1,607,153	1,897,082	289,929
Personal service.....	5	4	360,380	312,070	48,310	6,250	1	45,300	45,300	25,168
Finance.....	627	578	160,552,856	126,514,618	31,038,238	2,254,296	49	14,204,492	18,775,276	4,570,784
Inactive concerns and concerns whose business was not defined.....	21	4	286,988	415	286,573	39,307	17	.....	1,860	1,860
Total.....	838	706	376,121,781	313,429,369	62,602,382	5,692,224	132	30,628,320	37,263,712	6,635,392

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by States.

[Income returned for the calendar year ended Dec. 31, 1917.]

ALABAMA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal services (8 per cent).	Invested capital (graded).		
\$2,000-\$2,500 1	2,157	\$4,727,045	\$96,111	\$144,716	\$18,700				\$18,781	0.39
\$2,000-\$2,500	2,124	4,824,395	234,837	166,782			\$81			
\$2,500-\$3,000 1	1,503	1,337,422	18,797	114,108						
\$2,500-\$3,000	1,941	5,299,612	57,630	77,589	24,086				24,086	.45
\$3,000-\$4,000 1	2,369	5,277,359	11,976	215,770						
\$3,000-\$4,000	2,309	7,931,610	108,263	378,752	49,464		773	\$400	50,637	.61
\$4,000-\$5,000 1	60	239,394	3,339	168,923						
\$4,000-\$5,000	1,186	5,270,265	88,857	243,002	16,629		146		16,775	.32
\$5,000-\$6,000 1	6	32,613	2,166	23,472						
\$5,000-\$6,000	653	3,591,945	58,671	285,612	47,045	\$2,066	1,488		50,599	1.42
\$6,000-\$7,000	398	2,573,101	42,730	314,088	12,312	5,155	12,236		29,874	1.16
\$7,000-\$8,000	270	2,024,757	36,791	316,298	8,369	5,970	12,236	141	22,742	1.12
\$8,000-\$9,000	203	1,721,870	30,368	230,923	6,686	7,298	6,758	1,047	21,789	1.27
\$9,000-\$10,000	169	1,600,450	25,087	336,101	10,543	8,873	8,253		27,669	1.73
\$10,000-\$11,000	131	1,375,096	23,557	215,932	11,832	10,082	11,592	1,631	33,033	2.40
\$11,000-\$12,000	91	1,039,530	29,435	168,382	23,127	8,658	11,592	523	48,900	4.22
\$12,000-\$13,000	77	959,740	17,858	234,201	20,369	9,869	8,936	52	39,186	4.08
\$13,000-\$14,000	60	797,223	12,065	205,939	16,697	9,937	6,132	149	32,915	4.13
\$14,000-\$15,000	56	813,473	15,363	198,020	9,219	9,655	8,157		27,031	3.32
\$15,000-\$20,000	157	2,719,868	45,506	586,444	8,870	46,490	32,296	5,182	92,847	3.41
\$20,000-\$25,000	80	1,748,518	32,997	524,974	32,619	40,013	16,897	10,943	100,472	5.74
\$25,000-\$30,000	41	1,091,135	17,309	404,969	20,066	33,319	13,395	4,542	71,322	6.53
\$30,000-\$40,000	57	1,933,465	39,870	644,770	12,960	64,637	34,590	20,843	132,969	6.88
\$40,000-\$50,000	35	1,545,044	25,680	660,389	30,304	68,680	19,377	9,523	127,902	8.27
\$50,000-\$60,000	16	890,477	31,507	305,175	17,358	36,582	13,988	12,060	91,938	10.32
\$60,000-\$70,000	9	588,431	13,909	229,029	12,991	36,684	3,229		52,904	8.99
\$70,000-\$80,000	3	218,332	3,445	13,715	5,557	22,065	2,304		54,779	25.09
\$80,000-\$90,000	1	(3)	(3)	(3)	(3)	(3)	(3)		12,553	14.17
\$90,000-\$100,000	5	(3)	(3)	(3)	(3)	(3)	(3)		62,853	13.06
\$100,000-\$150,000	1	(3)	(3)	(3)	(3)	(3)	(3)		19,416	18.74
\$150,000-\$200,000	1	(3)	(3)	(3)	(3)	(3)	(3)			
\$200,000-\$250,000	3	(3)	(3)	(3)	(3)	(3)	(3)		148,451	22.12
\$250,000-\$300,000	1	(3)	(3)	(3)	(3)	(3)	(3)		51,840	18.62

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
\$300,000-\$400,000.....										118,650	36.31
\$400,000-\$500,000.....	1									325,396	46.47
\$500,000-\$750,000.....											
\$750,000-\$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 ¹		2,747,356	17,711	649,292	72,355	592,289	101,500	2,887			
Grand total.....	12,978	60,209,562	1,084,215	8,101,713	488,800	1,030,329	322,273	91,710		1,836,211	3.22

ALASKA.

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	
\$2,000-\$2,500.....	191	\$419,287	\$643	\$2,442	\$9,127	\$207				59,127	0.69
\$2,500-\$3,000.....	600	1,331,732	1,645	1,862	6,364	392	\$256				
\$3,000-\$3,500.....	32	84,910	34	2,559	36,376	381	\$178				
\$3,500-\$4,000.....	360	977,737	1,448	5,877	2,498	815	400			6,910	.71
\$4,000-\$4,500.....	6	20,056	115	8,463	4,447	423	533				
\$4,500-\$5,000.....	355	1,189,208	4,087	10,314	1,789	489	80	1,692		10,523	.88
\$5,000-\$5,500.....	2	8,526	25	4,714	1,475	384	382				
\$5,500-\$6,000.....	147	619,568	1,143	17,515	7,921	578	544			7,921	1.22
\$6,000-\$6,500.....	60	326,159	800	6,364	5,862	870	903			6,325	1.94
\$6,500-\$7,000.....	36	231,891	904	36,376	4,001	392	400			4,571	1.97
\$7,000-\$8,000.....	17	127,523	251	15,258	2,498	381	100			3,279	2.57
\$8,000-\$9,000.....	23	193,783	920	14,232	4,447	815	533			5,825	3.01
\$9,000-\$10,000.....	7	66,831	300	450	1,789	423	80	1,692		3,981	3.96
\$10,000-\$11,000.....	7	72,660	237	15,783	1,475	384	382			2,753	3.79
\$11,000-\$12,000.....	7	79,977	300	8,883	1,592	578	544			3,073	3.84
\$12,000-\$13,000.....	5	61,007	440	25,996	1,592	340	544			1,754	2.87
\$13,000-\$14,000.....	3	40,655	400	8,868	881	489	632			2,002	4.92
\$14,000-\$15,000.....	4	57,405	150	8,450	992	647	673			2,312	4.03
\$15,000-\$20,000.....	3	50,900	370	2,562	1,638	1,026	720			3,384	6.65
\$20,000-\$25,000.....	2	47,525	325	19,578	1,559	1,559	853			2,412	5.07
\$25,000-\$30,000.....	3	82,186	295	40,213	1,236	3,054	1,952			6,242	7.59
\$30,000-\$40,000.....	3	92,511		30,000	2,507	2,798				5,305	5.73
\$40,000-\$50,000.....											
\$50,000-\$60,000.....											
\$60,000-\$70,000.....	2									6,721	4.91
\$70,000-\$80,000.....											
\$80,000-\$90,000.....											
\$90,000-\$100,000.....											
\$100,000-\$150,000.....	1									11,612	7.30
\$150,000-\$200,000.....											
\$200,000-\$250,000.....											

¹ Nontaxable; exemptions and dividends exceed net income.

² Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contribution, dividend, tax, and relative percentages, by States.—Continued.

ALASKA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$250,000-\$300,000.....										
\$300,000-\$400,000.....										
\$400,000-\$500,000.....										
\$500,000-\$750,000.....										
\$750,000-\$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 1.....		\$296,409	\$287,180		\$328	\$17,798	\$240			Per cent.
Grand total.....	1,876	6,508,506	\$14,622	574,008	65,480	30,921	7,237	\$2,400	\$106,098	1.63

ARIZONA.

\$2,000-\$2,500 2.....	945	\$2,062,010	\$7,535	\$38,814						
\$2,500-\$3,000.....	1,662	3,733,581	7,315	24,145	\$16,459				\$16,459	0.44
\$3,000-\$3,500 2.....	164	436,054	2,455	31,707						
\$3,500-\$4,000.....	1,258	3,421,508	13,688	44,384	17,275				17,275	.50
\$4,000-\$4,500.....	53	179,844	1,888	79,954						
\$4,500-\$5,000.....	1,208	4,027,748	20,244	69,661	28,537		\$192		28,729	.71
\$4,000-\$5,000 2.....	25	112,043	1,409	80,724						
\$4,000-\$5,000.....	322	2,322,362	13,481	109,896	25,670		168		25,838	1.11
\$5,000-\$6,000 2.....	4	21,360	1,428	17,700						
\$5,000-\$6,000.....	311	1,694,493	11,089	133,802	24,600	\$1,220	5		25,825	1.52
\$6,000-\$7,000.....	242	1,535,381	11,008	98,741	27,612	3,135	1,912		32,699	2.13
\$7,000-\$8,000.....	135	1,155,073	14,664	123,281	21,800	3,611	4,245		29,656	2.57

\$5,000-\$9,000.	98	\$13,250	4,990	124,723	16,173	3,803	2,124	\$25	22,125	2.72
\$9,000-\$10,000.	73	688,390	3,357	109,665	17,200	3,981	3,985	409	22,575	3.72
\$10,000-\$11,000.	50	112,124	4,361	86,586	10,831	3,801	3,024	303	17,950	3.51
\$11,000-\$12,000.	30	612,026	11,301	124,038	13,709	5,010	6,065	191	23,675	4.00
\$12,000-\$13,000.	47	302,848	2,258	88,095	11,643	5,459	2,084	3,810	23,005	4.57
\$13,000-\$14,000.	27	364,636	2,022	73,219	8,353	4,247	2,766	2,322	17,688	4.85
\$14,000-\$15,000.	26	377,044	3,469	85,231	8,138	4,559	2,500	1,557	15,557	4.13
\$15,000-\$20,000.	83	1,448,904	15,115	342,688	35,434	26,482	9,498	3,192	72,166	4.98
\$20,000-\$25,000.	40	865,415	13,100	289,521	17,006	18,776	9,276	6,888	52,246	6.04
\$25,000-\$30,000.	29	794,631	14,962	354,407	13,372	22,344	7,655	6,967	50,318	6.33
\$30,000-\$35,000.	25	836,944	15,434	237,422	20,285	31,161	15,239	22,660	60,685	7.97
\$35,000-\$40,000.	19	859,256	17,648	422,126	10,889	30,145	1,821	1,467	65,515	7.62
\$40,000-\$50,000.	6	325,380	3,239	97,453	7,609	16,730	4,670	25,806	25,806	7.93
\$50,000-\$70,000.	4	254,926	3,920	37,187	7,639	16,071	10,285	34,015	34,015	13.34
\$70,000-\$80,000.	5	374,033	4,277	161,567	7,726	21,892	551	9,801	39,970	10.69
\$80,000-\$90,000.	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	21,292	12.13
\$90,000-\$100,000.	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	19,525	8.82
\$100,000-\$150,000.	4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	133,960	19.09
\$150,000-\$200,000.	4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	28,652	14.32
\$200,000-\$250,000.	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	34,389	12.11
\$250,000-\$300,000 ^a .	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
\$300,000-\$400,000.										
\$400,000-\$500,000.										
\$500,000-\$750,000.										
\$750,000-\$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 ¹ .										
Grand total.	7,143	1,582,693	45,175	939,740	22,418	203,664	11,746	56,577	968,564	3.03
		31,954,008	270,272	4,417,960	388,998	426,791	96,198			

ARKANSAS.

\$2,000-\$2,500 ² .	27	\$54,849	\$11	\$6,766	\$15,501	\$116	\$15,617	0.38
\$2,500-\$3,000.	1,819	4,155,955	23,775	69,532	69,532			
\$3,000-\$3,500 ² .	11	28,270	417	4,035	4,035			
\$3,500-\$4,000.	2,217	6,075,242	43,273	84,507	26,393	200	26,617	.44
\$4,000-\$4,500 ² .	3	10,350	50	1,827	1,827			
\$4,500-\$5,000.	2,735	9,439,552	95,505	235,465	68,248	192	68,440	.73
\$5,000-\$5,500 ² .								

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxable; exemptions and deductions exceed net income.

STATISTICS OF INCOME.

\$3,000,000-\$4,000,000	11,307	58,498,287	946,570	16,178	497,249	69,134	145,436	149,505	173,025	1,783,510	3.05
\$4,000,000-\$5,000,000											
\$5,000,000 and over											
Classes grouped ²											
Grand total											

CALIFORNIA.

\$2,000-\$2,500 ¹	9,653	\$21,102,225	\$27,351	\$1,055,372	\$21,259,978	\$161,082	\$1,353	81,638	1,012	478,846	1.65
\$2,500-\$3,000	17,024	40,585,266	1,055,372	1,055,372	48,663	306,367		44,219	2,055	461,366	2.12
\$3,000-\$3,500	2,034	5,471,930	60,254	60,254	1,317,803	315,797		64,898	6,963	394,210	2.53
\$3,500-\$4,000	16,163	45,001,077	833,390	833,390	7,077,900	221,910	3,813	50,740	8,800	390,730	2.83
\$4,000-\$4,500	1,064	3,590,353	46,621	46,621	2,106,737	456,756		75,718	20,565	393,929	3.37
\$4,500-\$5,000	17,172	59,027,810	1,400,546	1,400,546	1,643,058	469,129	1,845	71,571	18,063	334,123	3.63
\$5,000-\$5,500	538	2,465,115	31,873	31,873	1,807,879	469,129		67,531	18,047	363,045	3.05
\$5,500-\$6,000	8,763	38,976,121	410,974	410,974	2,017,969	469,129	6,420	67,531	36,985	306,127	4.48
\$6,000-\$6,500	62	328,608	12,652	12,652	2,40,852			88,424	16,808	200,956	4.43
\$6,500-\$7,000	5,329	29,083,180	258,072	258,072	2,790,852	142,044		11,638	76,029	1,257,953	4.97
\$7,000-\$7,500	3,392	21,796,800	213,707	213,707	3,082,727	366,367		11,638	118,349	1,827,918	6.52
\$7,500-\$8,000	2,351	17,536,234	179,975	179,975	3,067,118	485,550		234,716	118,349	1,827,918	6.52
\$8,000-\$8,500	1,641	13,825,524	148,117	148,117	2,914,326	463,865		349,540	106,489	1,355,233	7.35
\$8,500-\$9,000	1,235	11,697,437	140,319	140,319	2,488,206	229,497		227,781	106,489	1,355,233	7.35
\$9,000-\$10,000	631	9,748,047	121,482	121,482	2,535,085	193,394		173,829	14,006	1,192,164	8.91
\$10,000-\$11,000	798	9,180,878	99,405	99,405	2,373,320	190,012		163,470	14,006	1,192,164	8.91
\$11,000-\$12,000	617	7,633,163	115,716	115,716	2,032,748	154,636		103,579	70,272	783,694	10.17
\$12,000-\$13,000	512	6,911,297	80,806	80,806	1,923,731	130,692		103,579	70,272	783,694	10.17
\$13,000-\$14,000	140	6,336,969	72,548	72,548	1,717,740	131,490		69,743	76,029	953	1.97
\$14,000-\$15,000	1,445	24,837,113	346,714	346,714	8,845,694	463,865		272,318	118,349	1,827,918	6.52
\$15,000-\$20,000	803	17,832,658	299,276	299,276	6,332,532	385,585		408,088	118,349	1,827,918	6.52
\$20,000-\$30,000	638	11,939,275	224,479	224,479	1,908,360	263,274		349,540	61,869	1,064,489	7.35
\$30,000-\$40,000	534	18,492,396	300,630	300,630	7,690,541	363,531		636,652	106,489	1,355,233	7.35
\$40,000-\$50,000	311	13,727,530	229,630	229,630	6,025,108	271,341		495,713	14,006	1,192,164	8.91
\$50,000-\$60,000	179	9,829,559	202,627	202,627	4,457,022	180,579		173,829	14,006	1,192,164	8.91
\$60,000-\$70,000	119	7,706,997	132,165	132,165	3,508,979	149,793		103,579	70,272	783,694	10.17
\$70,000-\$80,000	86	6,374,680	122,904	122,904	3,413,494	95,465		392,613	26,188	398,000	9.38
\$80,000-\$90,000	50	4,273,662	139,500	139,500	2,163,257	71,958		313,249	33,668	449,582	10.52
\$90,000-\$100,000	34	3,263,488	74,824	74,824	1,965,180	45,125		216,121	15,459	305,102	9.52
\$100,000-\$150,000	91	11,286,439	396,036	396,036	6,052,730	207,740	1,094,919	115,145	73,966	1,461,770	12.95
\$150,000-\$200,000	37	6,463,746	153,398	153,398	3,273,391	104,963		26,533	52,366	810,855	11.91
\$200,000-\$250,000	21	4,549,657	238,020	238,020	2,012,711	67,643		626,876	87,806	963,889	11.82
\$250,000-\$300,000	9	2,434,002	37,723	37,723	1,225,513	46,082		420,458	9,895	481,672	19.79
\$300,000-\$400,000	11	3,833,003	274,103	274,103	2,463,060	26,476		780,643	2,472	812,753	21.20
\$400,000-\$500,000	1		(²)	(²)	(²)	(²)	(²)	(²)	(²)	70,170	15.28
\$500,000-\$750,000	6		(²)	(²)	(²)	(²)	(²)	(²)	(²)	1,087,858	29.04

1. Nontaxable; exemptions and dividends exceed net income.

² Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by State—(Continued).

CALIFORNIA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$750,000-\$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 1.....)		\$1,205,815	\$105,446	\$2,092,105	\$74,816	\$1,074,293	\$8,919			Per cent.
Grand total.....	91,794	501,451,546	8,805,845	102,950,020	6,525,998	9,700,065	2,265,030	\$998,095	\$19,489,788	3.89

COLORADO.

\$2,000-\$2,500 ²	2,515	\$5,551,092	\$52,458	\$57,932	\$58,997				\$28,997	0.37
\$2,500-\$3,000	3,420	7,769,789	45,084	65,386	76,106					
\$3,000-\$3,500	3,599	1,015,424	19,871	215,343	16,918					
\$3,500-\$4,000	3,426	9,382,350	82,884	139,142	58,137				50,256	.54
\$4,000-\$4,500	2,257	871,493	13,179	399,742	12,702					
\$4,500-\$5,000	4,183	14,329,793	143,409	399,602	45,505				434,411	3.01
\$5,000-\$5,500	4,102	459,910	6,032	298,679	37,264					
\$5,500-\$6,000	2,169	9,660,960	169,317	440,375	103,149					
\$6,000-\$6,500	1,244	6,809,579	94,351	47,205	96,102					
\$6,500-\$7,000	710	3,951,637	62,952	326,408	76,106				589	1.50
\$7,000-\$8,000	328	3,956,439	61,826	575,253	71,218				406,261	10.75
\$8,000-\$9,000	304	3,076,234	33,102	500,191	38,137				12,456	2.60
\$9,000-\$10,000	254	2,204,364	30,897	421,250	45,505				15,129	2.90
\$10,000-\$11,000	187	1,945,349	31,808	511,520	57,264				4,593	3.41
\$11,000-\$12,000	160	1,839,572	29,216	286,807	15,198				14,065	3.90
\$12,000-\$13,000	106	1,312,408	23,715	225,993	37,597				14,728	3.95
\$13,000-\$14,000	90	1,206,616	23,677	311,519	20,260				8,165	4.26
\$14,000-\$15,000	72	1,041,616	23,476	328,969	21,199				10,271	4.23
\$15,000-\$20,000	277	4,748,598	102,040	1,571,073	98,795				5,024	4.41
									57,888	5.42
									21,597	
									102,069	
									492,546	
									1,843	
									3,254	
									89,222	
									75,088	
									4,524	
									75,937	
									72,714	
									5,254	
									50,991	
									45,892	
									257,556	

\$20,000-\$25,000	140	3,129,965	452,741	1,299,328	56,503	68,443	20,270	14,588	159,804	5.11
\$25,000-\$30,000	84	2,270,703	38,901	757,254	49,175	65,647	24,924	27,486	167,232	7.37
\$30,000-\$40,000	100	3,431,249	135,935	1,395,823	39,633	120,207	28,978	26,040	234,938	6.85
\$40,000-\$50,000	36	2,218,419	46,526	920,154	42,207	96,453	13,376	4,600	157,636	7.11
\$50,000-\$60,000	50	1,922,459	60,952	36,898	97,184	37,429	21,871	6,369	162,200	8.44
\$60,000-\$70,000	18	1,176,339	22,754	397,429	25,906	75,464	14,195	637	116,202	9.88
\$70,000-\$80,000	10	738,290	15,668	500,115	12,302	53,136	2,616		68,054	9.22
\$80,000-\$90,000	14	1,186,234	42,486	551,291	21,822	73,708	4,275	13,458	113,263	9.55
\$90,000-\$100,000	7	659,101	21,652	8,191	38,583	7,391	8,087	7,69	50,666	7.69
\$100,000-\$150,000	26	3,140,667	127,713	1,983,316	41,323	270,270	8,087	3,906	327,631	10.43
\$150,000-\$200,000	10	1,751,023	64,662	625,827	32,918	200,159	14,974		251,957	14.39
\$200,000-\$250,000	3	694,734	65,069	392,891	12,781	134,815			147,616	21.25
\$250,000-\$300,000	4	1,079,780	62,147	477,090	18,333	163,343			193,975	17.98
\$300,000-\$400,000	3	(1)	(1)	(1)	(1)	(1)			289,680	28.68
\$400,000-\$500,000		2,837,556	208,332	2,417,913	25,360	714,284	2,516			
\$500,000-\$750,000		(1)	(1)	(1)	(1)	(1)				
\$750,000-\$1,000,000	2	(1)	(1)	(1)	(1)	(1)			510,657	27.94
\$1,000,000-\$1,500,000										
\$1,500,000-\$2,000,000										
\$2,000,000-\$3,000,000										
\$3,000,000-\$5,000,000										
\$5,000,000 and over										
Classes grouped 1										
Grand total	21,163	108,657,875	2,444,951	21,575,087	1,653,904	2,382,435	735,494	220,423	4,992,255	4.59

CONNECTICUT.

\$2,000-\$2,500 2	3,905	\$8,555,080	\$469,012	\$805,140	\$56,029	\$56,029	\$1,497	\$804	190,343	2.06
\$2,500-\$3,000	5,318	11,918,016	77,968	299,940	170,240	115,520	3,759		211,895	3.07
\$3,000-\$3,500 2	1,014	2,724,491	40,867	807,330	175,189	143,428	21,497	1,781	211,895	3.07
\$3,500-\$4,000	4,907	13,205,755	128,268	463,376	70,454	70,454	20,076	2,236	111,595	2.91
\$4,000-\$4,500 2	595	2,024,896	46,321	1,328,579	78,572	22,945	25,777	2,404	129,598	2.94
\$4,500-\$5,000 2	5,116	17,455,265	200,923	1,037,250	130,990	130,990	29,250	21,569	116,672	2.68
\$4,000-\$5,000 2	3,316	1,398,093	35,381	1,108,680	117,450	117,450	31,776	1,018	116,637	2.77
\$5,000-\$6,000 2	2,632	11,696,642	163,696	1,124,552	147,541	147,541	22,937	1,104	92,069	3.00
\$5,000-\$6,000 2	33	174,904	9,969	1,633,110	170,240	115,520	30,981	3,455	123,588	3.77
\$6,000-\$7,000	1,688	9,248,533	152,405	1,592,184	175,189	175,189	25,433	184	87,731	3.50
\$7,000-\$8,000	1,067	6,907,734	128,385	1,592,184	175,189	175,189	25,433	485	89,033	3.54
\$8,000-\$9,000	709	5,294,253	104,967	1,439,856	70,790	114,463	21,497			
\$9,000-\$10,000	613	5,176,292	112,804	1,772,793	78,572	22,945	25,777			
\$10,000-\$11,000	461	4,357,815	89,223	1,502,710	65,413	21,569	29,250			
\$11,000-\$12,000	402	4,292,179	110,864	1,607,183	59,023	24,810	31,776			
\$12,000-\$13,000	267	3,072,400	77,771	1,293,023	45,889	22,379	22,937			
\$13,000-\$14,000	261	3,271,017	80,897	1,373,412	48,001	40,981	31,171			
\$14,000-\$15,000	183	2,467,977	60,100	1,151,586	34,729	27,385	25,433			
\$15,000-\$16,000	174	2,517,738	71,079	1,227,215	36,204	27,021	25,320			
Classes grouped to conceal the net income and identity of the taxpayers.										
Classes grouped to conceal the net income and dividends exceed net income.										

1 Classes grouped to conceal the net income and identity of the taxpayers.

2 Nontaxable; exemptions and dividends exceed net income.

TABLE 2a. - PERSONAL RETURNS- DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividend, tax, and relative percentages, by States—Continued.

CONNECTICUT—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$15,000-\$20,000.....	619	\$10,799,048	\$285,591	\$5,223,565	\$150,219	\$149,573	\$119,807	\$11,447	\$431,046	3.99
\$20,000-\$25,000.....	325	7,220,132	223,672	3,014,700	108,514	148,657	76,547	18,124	331,872	4.87
\$25,000-\$30,000.....	224	6,100,993	188,886	3,388,859	82,744	157,288	70,459	23,992	334,483	5.48
\$30,000-\$40,000.....	257	8,941,958	294,004	4,897,221	121,072	358,722	87,745	21,154	588,693	6.58
\$40,000-\$50,000.....	154	6,932,000	287,654	4,283,259	76,371	269,373	62,008	1,385	409,737	5.91
\$50,000-\$60,000.....	107	5,800,408	224,712	3,559,367	74,147	275,098	56,442		405,687	6.99
\$60,000-\$70,000.....	74	4,797,633	221,864	3,340,419	44,015	229,777	41,577		315,369	6.57
\$70,000-\$80,000.....	39	2,866,194	125,310	1,858,176	33,537	176,413	21,390	6,017	237,937	8.30
\$80,000-\$90,000.....	23	1,936,191	55,141	1,045,659	23,554	108,467	29,387	31,955	253,365	13.08
\$90,000-\$100,000.....	20	1,909,102	79,129	1,383,772	14,944	137,381	11,993	10,790	185,108	9.70
\$100,000-\$150,000.....	66	7,976,010	303,196	4,846,122	105,141	734,232	116,803	53,790	1,009,906	12.66
\$150,000-\$200,000.....	26	4,553,148	351,077	3,168,181	94,166	520,749	40,620	6,635	662,170	14.54
\$200,000-\$250,000.....	12	2,725,599	220,867	1,289,412	40,475	380,496	22,913	2,263	446,147	16.37
\$250,000-\$300,000.....	8	2,181,380	141,111	1,714,897	4,958	353,192	2,514		340,664	16.53
\$300,000-\$400,000.....	10	3,562,917	198,270	2,008,664	31,935	598,496	14,176		641,607	18.09
\$400,000-\$500,000.....	3	1,396,836	64,422	1,210,622	21,773	362,545	2,295		389,613	27.80
\$500,000-\$750,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	145,514	28.87
\$750,000-\$1,000,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	423,850	49.97
\$1,000,000-\$1,500,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	560,051	38.02
\$1,500,000-\$2,000,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	465,223	28.53
\$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 1.....		4,455,741	305,967	3,256,831	40,813	1,431,689	23,336	98,000		
(Grand total.....)	31,632	199,929,724	5,727,072	72,562,193	2,237,301	6,062,704	1,041,913	298,673	10,270,621	5.14

DELAWARE.

\$2,000-\$2,500.....	340	\$743,918	\$8,887	\$50,437					\$6,188	0.43
\$2,500-\$3,000.....	636	1,443,407	9,235	36,853						
\$3,500-\$5,000.....	95	258,350	2,174	35,646						

STATISTICS OF INCOME.

Income Class	569	11,474	141,546	7,524	7,524	48
\$2,500-\$3,000	1,552,992	50,927	18,707	18,863	7,524	.48
\$3,000-\$4,000	2,040	119,451	34,550	17,263	18,863	.71
\$4,000-\$5,000	2,616,361	26,955	10,407	165	17,263	.96
\$5,000-\$6,000	32,721	21,663	19,501	822	21,395	1.38
\$6,000-\$7,000	1,789,051	20,927	265,599	2,019	18,562	1.69
\$7,000-\$8,000	16,463	15,611	15,611	847	15,562	2.02
\$8,000-\$9,000	1,944,790	217,210	11,051	1,897	14,950	2.12
\$9,000-\$10,000	1,098,629	12,722	172,858	2,435	15,569	2.12
\$10,000-\$11,000	742,266	9,867	227,878	3,163	18,373	2.69
\$11,000-\$12,000	73,540	12,061	223,168	3,834	21,309	3.12
\$12,000-\$13,000	682,971	9,500	10,535	4,004	13,418	2.93
\$13,000-\$14,000	683,256	14,617	212,807	3,972	13,568	3.03
\$14,000-\$15,000	457,376	5,263	6,908	1,606	16,001	3.71
\$15,000-\$16,000	448,468	5,480	187,259	1,726	17,442	4.46
\$16,000-\$17,000	431,795	8,690	147,796	3,415	17,442	4.67
\$17,000-\$18,000	1,271,179	11,484	124,979	5,930	69,354	5.01
\$18,000-\$19,000	1,484,754	28,617	630,945	25,401	63,691	5.83
\$19,000-\$20,000	938,080	28,591	526,844	30,427	54,723	6.94
\$20,000-\$25,000	1,570,320	25,428	467,913	12,677	109,030	8.73
\$25,000-\$30,000	34,349	18,684	60,483	26,812	97,527	6.42
\$30,000-\$40,000	1,017,620	29,137	16,013	62,957	39,006	7.46
\$40,000-\$50,000	1,116,548	24,961	5,711	10,921	75,686	8.31
\$50,000-\$60,000	520,961	32,429	586,303	2,064	23,424	9.07
\$60,000-\$70,000	910,440	8,450	196,135	2,386	53,210	11.46
\$70,000-\$80,000	464,409	20,843	289,793	41,392	429,903	13.85
\$80,000-\$90,000	3,107,745	104,022	2,249,780	383,306	196,756	20.18
\$90,000-\$100,000	1,715,864	98,834	1,294,070	166,336	176,283	19.11
\$100,000-\$150,000	1,873,411	46,604	477,684	8,226	312,324	27.52
\$150,000-\$200,000	1,634,371	49,217	1,239,914	3,109	333,082	29.31
\$200,000-\$300,000	1,339,266	83,042	1,270,890	3,884	496,923	30.24
\$300,000-\$400,000	1,805,764	195,165	1,535,269	3,884	1,016,815	42.40
\$400,000-\$500,000	(1)	(1)	(1)	(1)	440,897	29.01
\$500,000-\$750,000	(1)	(1)	(1)	(1)	1,585,341	44.64
\$750,000-\$1,000,000	(1)	(1)	(1)	(1)	2,766,808	55.82
\$1,000,000-\$1,500,000	(1)	(1)	(1)	(1)	.....	.....
\$1,500,000-\$2,000,000	(1)	(1)	(1)	(1)	.....	.....
\$2,000,000-\$3,000,000	(1)	(1)	(1)	(1)	.....	.....
\$3,000,000-\$5,000,000	(1)	(1)	(1)	(1)	.....	.....
\$5,000,000 and over	(1)	(1)	(1)	(1)	.....	.....
Classes grouped 1	14,728,696	1,043,248	14,065,223	6,482,308	9,311,772	18.40
Grand total	50,597,176	2,085,018	30,105,616	197,651	16,744	.....

1 Classes grouped to conceal the net income and identity of the taxpayers.
 2 Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by State—(continued).

DISTRICT OF COLUMBIA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$2,000-\$2,500.	1,464	\$3,182,027	\$19,555	\$154,210				\$31,577	0.42	
\$2,000-\$2,500.	3,363	7,578,139	36,379	121,763	\$31,577					
\$2,500-\$3,000.	2,488	665,006	6,844	155,333						
\$2,500-\$3,000.	2,671	7,293,453	40,757	143,776	39,223			39,223	.54	
\$3,000-\$4,000.	1,115	388,769	3,065	185,882						
\$3,000-\$4,000.	2,623	8,988,488	37,915	373,876	73,051			\$810	.86	
\$4,000-\$5,000.	34	151,976	1,532	115,719						
\$4,000-\$5,000.	1,310	5,829,948	52,037	423,367	64,355				1.19	
\$5,000-\$6,000.	3	15,668	425	12,501						
\$5,000-\$6,000.	800	4,372,626	33,924	416,820	104,251	\$80,100		1,334	3.36	
\$6,000-\$7,000.	484	3,127,540	35,799	518,505	49,241	5,542		913	1.90	
\$6,000-\$7,000.	379	2,455,416	23,853	401,553	261,788	31,430		1,080	12.38	
\$7,000-\$8,000.	247	2,169,300	33,613	405,273	38,437	9,645		1,107	63.506	
\$8,000-\$9,000.	202	1,901,202	25,770	445,629	87,596	58,396		2,533	162.713	
\$9,000-\$10,000.	132	1,378,412	13,264	380,050	25,102	9,299		19,072	45,104	
\$10,000-\$12,000.	106	1,211,412	17,748	315,976	37,092	12,651		11,210	83,951	
\$12,000-\$15,000.	96	1,181,279	11,748	334,808	25,399	15,316		10,395	48,459	
\$15,000-\$15,000.	81	1,090,840	19,092	316,148	22,251	12,244		8,651	48,178	
\$14,000-\$15,000.	94	784,482	8,540	272,053	10,343	9,753		6,384	32,480	
\$15,000-\$20,000.	250	4,329,892	77,714	1,361,272	87,182	78,905		65,139	244,214	
\$20,000-\$25,000.	118	2,626,274	43,148	952,090	52,044	62,143		40,295	139,303	
\$25,000-\$30,000.	89	2,426,576	46,683	831,156	49,085	68,656		25,066	181,700	
\$30,000-\$40,000.	88	3,031,209	40,662	1,297,547	57,205	107,092		51,510	236,600	
\$40,000-\$50,000.	52	2,282,303	36,371	1,193,835	36,599	96,801		25,790	173,052	
\$50,000-\$60,000.	24	1,315,610	41,050	653,095	11,773	66,821		13,842	113,174	
\$60,000-\$70,000.	18	1,158,202	38,160	423,697	28,303	76,408		14,147	126,912	
\$70,000-\$80,000.	14	1,023,705	21,870	131,198	19,081	66,710		27,529	113,320	
\$80,000-\$90,000.	7	603,483	8,185	697,128	9,137	51,429		2,385	62,951	
\$90,000-\$100,000.	11	1,038,072	18,082	479,713	20,371	95,799		6,992	123,162	
\$100,000-\$150,000.	27	3,571,949	121,373	1,599,811	67,582	402,442		15,214	485,238	
\$150,000-\$200,000.	13	2,053,346	93,452	2,085,426	32,909	288,784		9,055	330,749	
\$200,000-\$250,000.	3	633,677	22,689	479,434	5,847				73,974	
\$300,000-\$400,000.	1								55,521	
\$400,000-\$500,000.	4								432,221	
\$500,000-\$750,000.	1								178,117	

Per cent.

(1) (2) (3)

\$750,000-\$1,000,000							
\$1,000,000-\$1,500,000							
\$1,500,000-\$2,000,000							
\$2,000,000-\$2,500,000							
\$2,500,000-\$3,000,000							
\$3,000,000-\$4,000,000							
\$4,000,000-\$5,000,000							
\$5,000,000 and over							
Classes grouped ² :							
	2,514,970	63,281	1,732,942	26,612	600,632	38,615	
Grand total.....	15,082	82,375,392	1,134,410	19,021,903	1,389,185	413,757	4,301,536

FLORIDA.

\$2,000-\$2,500 ¹	978	\$2,146,318	\$24,513	\$126,310	\$12,188		\$12,488						
\$2,500-\$3,500	1,464	3,352,373	24,521	23,404	38,000		41,904	1,057		82,113		45,165	1.43
\$3,500-\$5,000	252	670,414	13,611	143,469	4,776		4,776	3,300	80	4,776		46,792	1.93
\$5,000-\$3,000	1,621	4,459,300	41,775	102,921	29,706		4,947	5,976	808	4,947		41,495	2.41
\$3,000-\$4,000	1,100	390,625	11,019	190,660	26,695		6,347	9,238	3,373	6,347		45,653	3.08
\$4,000-\$4,000	1,801	6,185,443	69,572	170,829	19,875		6,001	6,552	777	6,001		33,205	3.07
\$4,000-\$5,000	62	274,820	5,070	189,121	20,049		6,945	6,612		6,945		33,606	3.41
\$4,000-\$5,000	906	4,041,777	56,282	223,357	20,427		7,197	6,265		7,197		31,129	3.83
\$5,000-\$6,000	8	41,540	3,161	36,492	15,427		9,928	7,191		9,928		3,185	3.95
\$6,000-\$6,000	579	3,165,637	43,171	332,944	19,619		13,659	7,998		13,659		31,954	5.17
\$6,000-\$7,000	375	2,425,025	34,576	245,789	18,918		11,918	5,477		11,918		25,768	4.78
\$7,000-\$8,000	230	1,718,277	26,829	20,375	534,662		30,367	16,635		30,367		99,438	5.34
\$8,000-\$9,000	175	1,480,467	20,375	233,339	28,082		32,104	20,646		32,104		90,870	6.46
\$9,000-\$10,000	114	1,080,186	15,384	233,339	1,208,050		18,536	1,218		18,536		60,611	6.33
\$10,000-\$11,000	94	986,109	16,148	193,445	20,049		45,021	9,998		45,021		83,651	6.97
\$11,000-\$12,000	71	813,125	18,225	192,724	15,427		6,261	6,261		6,261		44,061	6.89
\$12,000-\$13,000	81	1,011,716	19,200	253,122	19,619		33,505	4,263		33,505		56,805	10.22
\$13,000-\$14,000	46	617,334	9,017	140,859	13,659		14,169	4,492		14,169		60,004	10.22
\$14,000-\$15,000	37	539,408	6,586	121,554	11,918		39,335	4,263		39,335		18,291	12.55
\$15,000-\$20,000	111	1,800,874	20,131	534,662	28,082		8,959	5,025		8,959		15,245	9.11
\$20,000-\$25,000	63	1,408,298	22,052	1,208,050	28,082		13,951			13,951		12,630	10.73
\$25,000-\$30,000	35	957,070	18,196	417,744	18,536		1,307			1,307		77,096	10.73
\$30,000-\$40,000	34	1,199,805	23,612	517,967	22,745		1,294			1,294		49,272	15.73
\$40,000-\$50,000	15	639,236	5,811	373,391	9,925								
\$50,000-\$60,000	12	655,033	11,061	290,549	14,169								
\$60,000-\$70,000	9	587,089	15,522	257,301	11,180								
\$70,000-\$80,000	2	145,734	500	24,933	1,307								
\$80,000-\$90,000	2	167,245	2,249	126,069	1,294								
\$90,000-\$100,000	1		(2)	(2)	(2)								
\$100,000-\$150,000	6	(2)	(2)	(2)	(2)								
\$150,000-\$200,000	2	(2)	(2)	(2)	(2)								
\$200,000-\$300,000													
\$300,000-\$400,000													
\$400,000-\$500,000													

¹ Nontaxable; exemptions and dividends exceed net income.

² Classes grouped to conceal the net income and identify of the taxpayers.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contribution, dividend, tax, and relative percentage, by States—Continued.

FLORIDA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$500,000—\$750,000.....	2	(1)	(1)	(1)	(1)	(1)			\$364,474	Per cent. 30.80
\$750,000—\$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.....		\$2,324,109	\$90,839	\$1,814,446	\$16,562	\$478,638	\$8,538	\$53		
Grand total.....	9,297	45,319,996	671,438	9,044,835	519,441	803,538	147,476	54,676	1,525,131	3.37

GEORGIA.

\$2,000—\$2,500 ²	2,711	\$6,004,236	\$49,085	\$182,958					\$92,020	0.43
\$2,500—\$3,000.....	3,244	7,385,402	44,165	624,310						
\$3,000—\$3,500 ²	880	2,339,712	27,581	180,640						
\$3,500—\$4,000.....	3,657	10,036,322	80,301	149,026	47,294		\$42		47,336	.47
\$4,000—\$4,500.....	353	1,154,081	21,345	327,428						
\$4,500—\$5,000.....	4,894	16,798,493	175,048	453,715	111,145		828	\$400	112,373	.67
\$5,000—\$5,500.....	96	412,990	10,856	290,805						
\$5,500—\$6,000.....	2,601	12,116,407	144,301	526,022	116,978		1,195	3	118,176	.98
\$6,000—\$6,500.....	10	52,801	2,281	38,962						
\$6,500—\$7,000.....	1,585	8,545,397	114,808	636,396	114,708		3,018	400	123,306	1.44
\$7,000—\$7,500.....	8,879	5,639,239	98,474	670,608	88,870		10,668	264	111,913	1.98
\$7,500—\$8,000.....	617	4,892,503	71,297	657,985	79,028		16,897	1,451	110,472	2.41
\$8,000—\$8,500.....	404	3,378,476	63,370	520,301	14,113		23,934	214	100,192	2.97
\$8,500—\$9,000.....	311	2,914,796	43,335	492,676	55,110		18,566	1,828	91,735	3.25
\$9,000—\$10,000.....	222	2,284,977	32,511	522,440	16,231		15,089	1,206	77,597	3.40
\$10,000—\$12,000.....	180	2,064,050	35,495	381,383	42,312		10,653	4,290	83,745	4.06
\$12,000—\$13,000.....	151	1,879,240	33,646	457,444	35,398		28,170	3,148	80,348	4.28
\$13,000—\$14,000.....	131	1,737,546	37,977	447,327	32,001		17,782	334	80,480	4.00
\$14,000—\$15,000.....	112	1,394,865	32,228	436,500	30,682		19,769	1,671	71,783	4.30

\$15,000-\$20,000	324	5,500,207	107,729	1,500,971	117,400	90,614	105,969	17,732	331,715	6.03
\$20,000-\$25,000	162	3,533,904	73,266	1,439,972	65,194	70,823	37,139	12,818	185,974	5.26
\$25,000-\$30,000	94	2,577,326	41,520	1,036,964	49,233	79,337	31,672	3,725	161,987	6.28
\$30,000-\$40,000	100	2,438,638	40,682	1,312,843	51,363	105,802	37,685	36,808	235,718	6.86
\$40,000-\$50,000	53	2,424,111	46,251	842,237	56,607	120,978	35,607	13,211	229,463	9.34
\$50,000-\$70,000	29	1,071,373	44,338	790,117	18,088	61,943	15,701	764	95,792	5.73
\$70,000-\$80,000	10	659,016	24,253	231,016	13,510	40,867	11,008	764	65,369	10.23
\$80,000-\$90,000	10	712,204	24,206	459,228	10,949	46,619	8,549	9,320	75,437	10.59
\$90,000-\$100,000	9	701,282	8,501	351,702	13,780	46,811	3,279	22,230	86,100	11.31
\$100,000-\$150,000	6	305,987	8,149	407,685	5,151	36,387	1,160	42,698	42,698	7.54
\$150,000-\$200,000	9	1,041,729	26,653	682,205	15,101	84,892	14,190	222	114,405	10.98
\$200,000-\$250,000	1	()	()	()	()	()	()	()	49,936	31.54
\$250,000-\$300,000	1	()	()	()	()	()	()	()	29,056	11.82
\$300,000-\$400,000	1	()	()	()	()	()	()	()	30,363	7.74
\$400,000-\$500,000	1	()	()	()	()	()	()	()	36,301	9.00
\$500,000-\$750,000										
\$750,000-\$1,000,000										
\$1,000,000-\$1,500,000	1	()	()	()	()	()	()	()	106,969	9.04
\$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 ¹										
Grand total.....	23,849	116,171,112	1,645,787	19,652,589	1,325,506	1,100,698	493,244	128,246	3,107,754	2.67

HAWAII.

\$2,000-\$2,500 ²	406	\$888,822	88,125	\$48,102	\$3,776	\$610	\$263	2,186	\$3,776	0.42
\$2,500-\$3,000	394	890,225	4,578	7,746	2,476	2,911	984	5,198	5,425	.51
\$3,000-\$3,500	95	259,582	2,476	50,135	3,244	1,005	1,829	11,686	10,485	.70
\$3,500-\$4,000	391	1,071,620	9,180	26,150	148,921	2,197	2,187	\$694	9,287	.95
\$4,000-\$4,500	81	275,876	3,244	48,921	71,978	2,082	2,172	8,112	10,485	.70
\$4,500-\$5,000	437	1,498,473	13,165	71,978	161,989	2,639	2,967	11,264	9,287	.95
\$5,000-\$5,500	49	221,984	3,252	161,989	98,335	2,112	1,869	4,449	9,287	.95
\$5,500-\$6,000	220	977,470	9,936	98,335	3,783	2,174	3,353	8,413	9,287	.95
\$6,000-\$6,500	172	937,035	8,009	240,939	5,163	\$610	\$263	2,186	9,287	.95
\$6,500-\$7,000	90	579,317	9,198	210,070	2,013	2,911	984	5,198	9,287	.95
\$7,000-\$8,000	88	654,038	8,340	226,740	7,972	1,005	1,829	11,686	11,686	1.78
\$8,000-\$9,000	63	532,302	10,132	260,585	4,612	2,197	2,187	\$694	9,690	1.82
\$9,000-\$10,000	36	340,756	7,264	163,313	3,858	2,082	2,172	8,112	11,264	2.38
\$10,000-\$11,000	35	365,902	3,171	120,174	3,638	2,082	2,967	4,449	6,884	3.78
\$11,000-\$12,000	22	252,703	4,545	116,157	3,188	2,112	1,869	4,200	6,884	2.72
\$12,000-\$13,000	20	249,705	4,036	118,516	3,088	2,192	1,869	3,088	7,449	2.98
\$13,000-\$14,000	17	229,450	4,743	130,393	2,174	2,006	3,353	8,413	8,413	3.17

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES, showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

HAWAII—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (\$ per cent.).	Invested capital (graded).		
\$14,000-\$15,000.....	19	\$276,023	\$7,069	\$144,316	\$2,678	\$3,581	\$2,304	\$2,187	\$10,750	3.89
\$15,000-\$20,000.....	62	1,072,126	20,897	582,636	2,818	19,874	9,158	4,172	36,022	3.36
\$20,000-\$25,000.....	40	890,529	6,409	612,216	8,088	25,234	2,729	2,476	38,387	4.33
\$25,000-\$30,000.....	36	972,071	22,787	596,807	10,872	35,568	6,578	.....	53,018	5.45
\$30,000-\$40,000.....	35	1,231,590	20,682	929,819	6,751	53,463	5,444	.....	65,658	5.33
\$40,000-\$50,000.....	20	888,212	12,153	697,902	7,688	42,540	6,930	4,181	61,339	6.91
\$50,000-\$60,000.....	13	703,650	11,519	435,765	11,593	49,896	3,317	.....	64,806	9.21
\$60,000-\$70,000.....	6	388,840	31,299	287,748	2,659	22,922	39	10,526	36,146	9.29
\$70,000-\$80,000.....	5	380,932	26,580	274,256	3,517	30,386	3,861	.....	37,764	9.91
\$80,000-\$90,000.....	10	868,806	49,840	806,009	1,322	80,615	7	.....	81,944	9.43
\$90,000-\$100,000.....	4	371,470	8,362	114,992	1,744	39,268	7,542	.....	53,258	14.34
\$100,000-\$150,000.....	14	1,075,324	45,202	1,446,576	7,785	233,401	3,164	.....	244,350	14.58
\$150,000-\$200,000.....	3	1,522,054	11,700	1,354,370	5,705	95,978	(1)	37	101,720	19.48
\$200,000-\$250,000.....	3	(1)	(1)	(1)	(1)	(1)	(1)	(1)	74,119	11.42
\$300,000-\$400,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	113,109	28.11
\$400,000-\$500,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$500,000-\$750,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$750,000-\$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 1.....	.....	1,051,625	24,692	836,554	7,082	167,647	160	12,339	.....	.....
(Grand total.....)	2,888	21,524,255	412,645	10,326,272	147,061	919,607	57,322	48,435	1,172,425	5.45

IDAHO.

\$2,000-\$2,500 ²	1,048	\$2,303,766	\$25,701	\$82,717	\$12,825	\$82,717	\$4,103	21,926	\$12,825	0.43
\$2,500-\$3,000	1,310	2,965,104	114,517	16,451	16,567	16,451	1,064	10,007	16,567	.46
\$3,000-\$3,500 ²	1,332	887,973	33,308	39,162	22,585	39,162	632	18,380	39,162	
\$3,500-\$4,000 ²	1,311	3,391,100	51,848	70,074	16,567	70,074	841	26,508	16,567	
\$4,000-\$4,500 ²	1,084	5,312,175	60,423	85,512	39,776	85,512	1,515	16,410	39,776	.69
\$4,500-\$5,000 ²	25	108,262	3,575	63,357	36,592	63,357	1,632	25,976	63,357	
\$5,000-\$6,000 ²	810	3,584,041	42,991	90,117	36,592	90,117	68	17,710	36,592	1.02
\$6,000-\$7,000	3	16,271	270	9,348	14,979	9,348	840	3,018	14,979	.97
\$7,000-\$7,500	418	2,233,954	25,429	92,601	6,239	92,601	1,064	10,007	6,239	
\$7,500-\$8,000	249	1,607,132	22,793	147,598	12,340	147,598	3,411	1,997	12,340	1.53
\$8,000-\$8,500	164	1,263,625	15,697	122,671	18,748	122,671	841	26,508	18,748	2.78
\$8,500-\$9,000	113	952,451	12,397	154,892	11,613	154,892	1,906	16,410	11,613	2.72
\$9,000-\$10,000	61	603,847	5,732	89,329	17,181	89,329	2,876	1,906	17,181	3.62
\$10,000-\$11,000	69	717,527	4,913	72,351	16,013	72,351	5,972	2,864	16,013	3.73
\$11,000-\$12,000	58	668,160	8,392	100,737	9,761	100,737	1,127	4,432	9,761	4.42
\$12,000-\$13,000	32	400,259	5,506	50,413	7,759	50,413	3,684	17,410	7,759	3.68
\$13,000-\$14,000	30	394,247	3,220	76,164	5,947	76,164	3,018	15,291	5,947	4.83
\$14,000-\$15,000	23	316,591	4,148	96,403	6,666	96,403	1,664	15,291	6,666	6.06
\$15,000-\$20,000	56	876,146	6,512	239,416	17,713	239,416	13,077	59,180	17,713	7.35
\$20,000-\$25,000	38	820,625	7,506	168,387	19,712	168,387	15	7,658	19,712	7.30
\$25,000-\$30,000	12	330,259	2,636	131,354	6,896	131,354	5,913	23,933	6,896	8.97
\$30,000-\$40,000	29	905,066	14,626	324,001	18,583	324,001	10,468	44,411	18,583	7.36
\$40,000-\$50,000	4	165,338	1,827	79,292	2,805	79,292	90	4,917	2,805	6.23
\$50,000-\$60,000	6	324,640	35,08	163,878	1,551	163,878	5,488	8,311	1,551	12.00
\$60,000-\$70,000	2	133,352	2,395	705,68	1,177	705,68	548	1,164	1,177	13.88
\$70,000-\$80,000	2	143,044	435	1,789	1,321	1,789	(1)	11,620	1,321	
\$80,000-\$90,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$90,000-\$100,000	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$100,000-\$150,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$150,000-\$200,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$200,000-\$250,000										
\$250,000-\$300,000										
\$300,000-\$400,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$400,000-\$500,000										
\$500,000-\$750,000										
\$750,000-\$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										
Grand total.....	7,994	1,370,302	8,749	1,046,400	15,196	1,046,400	25,209	84,186	15,196	2.21
		33,835,514	455,744	3,683,046	322,298	3,683,046	302,201	47,603	322,298	756,288

² Nontaxable; exemptions and dividends exceed net income.

¹ Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by State.—Continued.

ILLINOIS.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$2,000-\$2,500	6,695	\$14,808,439	\$124,219	\$393,331	\$243,990		\$260	\$244,250	0.36	
\$2,000-\$2,500	29,878	68,086,750	562,195	613,199	717,173	\$72,177	21,486	812,303	1.79	
\$2,500-\$3,000	1,628	4,363,158	49,116	416,473	569,066	73,577	75,714	721,202	2.17	
\$2,500-\$3,000	29,624	81,251,393	1,183,050	1,185,197	495,212	79,554	131,018	708,583	2.66	
\$2,000-\$4,000	31,999	110,014,623	1,438,230	2,046,352	3,394,336	89,560	138,176	604,241	3.09	
\$4,000-\$5,000	14,941	66,594,589	762,155	3,138,193	3,333,904	93,455	158,976	593,777	3.99	
\$5,000-\$6,000	8,324	45,352,078	1,706	26,610	2,702,012	111,171	259,789	915,100	6.92	
\$6,000-\$7,000	3,370	26,604,083	490,880	3,717,848	2,658,669	111,171	133,030	506,451	4.40	
\$7,000-\$8,000	2,305	19,532,103	319,176	3,366,822	2,404,252	116,477	136,942	459,496	4.52	
\$8,000-\$9,000	1,764	16,720,951	263,436	3,394,336	1,977,841	116,477	136,942	459,496	4.52	
\$10,000-\$11,000	1,478	15,483,132	199,107	3,082,272	2,079,024	116,477	136,942	459,496	4.52	
\$11,000-\$12,000	1,154	13,228,583	177,060	2,658,669	1,977,841	116,477	136,942	459,496	4.52	
\$12,000-\$13,000	923	11,502,005	165,960	2,276,531	1,977,841	116,477	136,942	459,496	4.52	
\$13,000-\$14,000	748	10,176,288	142,664	2,276,531	1,977,841	116,477	136,942	459,496	4.52	
\$14,000-\$15,000	660	9,512,365	142,664	2,276,531	1,977,841	116,477	136,942	459,496	4.52	
\$15,000-\$20,000	2,340	39,716,137	603,599	11,232,980	796,633	616,510	608,470	2,079,848	5.24	
\$20,000-\$25,000	1,209	26,755,204	1,192,501	9,002,730	544,973	583,648	459,297	1,663,825	6.22	
\$25,000-\$30,000	785	21,595,388	398,143	8,171,979	450,078	724,017	371,546	1,616,458	7.48	
\$30,000-\$40,000	989	34,252,336	650,515	14,183,381	653,345	2,332,313	589,638	2,579,485	7.53	
\$40,000-\$50,000	518	23,078,940	452,582	11,185,407	392,853	1,282,475	74,803	1,789,475	7.72	
\$50,000-\$60,000	339	18,332,402	355,335	8,902,331	311,694	875,087	321,293	1,304,962	8.70	
\$60,000-\$70,000	209	13,411,108	343,674	7,696,484	226,430	762,664	228,556	1,272,315	9.48	
\$70,000-\$80,000	136	10,088,745	274,798	5,581,972	155,718	670,724	160,092	1,027,315	10.18	
\$80,000-\$90,000	104	8,721,551	187,880	4,573,899	145,353	767,658	150,362	950,059	10.67	
\$90,000-\$100,000	102	9,661,106	219,773	5,078,201	154,665	797,801	136,927	1,034,728	11.73	
\$100,000-\$150,000	245	29,411,824	1,122,353	16,267,343	740,838	2,704,336	418,117	3,122,453	13.66	
\$150,000-\$200,000	75	12,585,209	363,888	8,205,678	153,855	1,410,159	131,652	1,541,811	14.03	
\$200,000-\$300,000	59	13,168,577	583,231	8,504,307	141,171	1,801,768	153,323	2,188,324	16.62	
\$300,000-\$400,000	19	5,337,517	220,084	3,765,121	57,918	827,115	33,269	860,384	17.81	
\$400,000-\$500,000	29	10,116,501	399,376	6,111,952	166,198	2,038,221	63,269	2,267,688	22.41	
\$500,000-\$600,000	15	6,674,982	239,917	2,693,358	150,745	1,634,574	37,166	1,854,574	27.78	
\$600,000-\$750,000	16	9,851,622	512,480	3,743,099	201,533	2,616,141	33,367	3,160,247	32.08	

\$750,000-\$1,000,000.....	6	5,065,753	557,403	5,649,621	1,039	944,877	8,974	954,890	18.85
\$1,000,000-\$1,500,000.....	3	3,065,982	153,643	3,379,698	3,055	609,398	0,254	623,707	17.31
\$1,500,000-\$2,000,000.....	3	5,365,988	330,960	5,356,880	32,062	1,078,625	84,793	1,195,480	22.29
\$2,000,000-\$3,000,000.....	2	(¹)	(²)	(³)	(⁴)	(⁵)	(⁶)	2,023,313	47.44
\$3,000,000-\$4,000,000.....	1	(⁷)	(⁸)	(⁹)	(¹⁰)	(¹¹)	(¹²)	2,170,434	56.60
\$4,000,000-\$5,000,000.....									
\$5,000,000 and o'er.....		8,143,415	353,131	4,777,171	126,229	4,066,358	1,160		
Classes grouped ²									
Grand total.....	148,713	863,784,000	16,709,039	185,136,525	11,566,855	28,903,063	5,720,227	47,412,500	5.49

INDIANA.

\$2,000-\$2,500 ¹	5,563	\$12,279,201	\$115,525	\$412,282	\$64,951	\$2,316	\$67,267	\$0.33
\$2,500-\$3,000.....	8,903	20,488,127	153,721	256,747	152,741	1,053	161,887	1.45
\$3,000-\$3,500.....	1,305	3,492,546	46,116	405,896	120,576	2,490	148,246	1.91
\$3,500-\$4,000.....	8,825	24,109,359	251,625	334,616	107,532	18,552	145,035	2.21
\$4,000-\$4,500.....	443	1,471,787	26,645	584,419	86,122	2,396	133,051	2.65
\$4,500-\$5,000.....	9,251	31,928,490	537,012	901,797	61,670	3,118	105,299	3.54
\$5,000-\$5,500.....	1,170	17,714	478,998	1,361,747	183,966	5,767	91,725	3.21
\$5,000-\$6,000.....	34	175,873	7,886	114,446	152,741	1,053	161,887	1.45
\$6,000-\$6,500.....	2,044	11,161,765	171,211	885,925	152,741	1,053	161,887	1.45
\$6,500-\$7,000.....	1,205	7,780,202	136,277	1,550,465	120,576	2,490	148,246	1.91
\$7,000-\$8,000.....	871	6,487,900	124,298	1,193,312	107,532	18,552	145,035	2.21
\$8,000-\$9,000.....	506	5,025,642	94,535	1,112,216	86,122	2,396	133,051	2.65
\$9,000-\$10,000.....	377	3,562,931	72,672	902,688	61,670	3,118	105,299	3.54
\$10,000-\$11,000.....	317	3,323,569	66,896	905,800	61,214	2,060	117,820	3.21
\$11,000-\$12,000.....	241	2,015,417	32,137	876,985	47,976	18,813	76,954	3.82
\$12,000-\$13,000.....	151	2,033,652	38,484	674,003	39,133	3,570	79,392	3.90
\$13,000-\$14,000.....	134	2,530,713	88,817	686,138	36,963	3,918	85,994	4.09
\$14,000-\$15,000.....	439	5,123,421	852,356	2,378,224	135,410	63,935	344,346	4.57
\$15,000-\$20,000.....	227	5,123,421	114,896	2,902,424	70,818	110,717	254,799	4.97
\$20,000-\$30,000.....	144	3,909,814	91,601	1,899,215	64,641	112,380	219,444	5.61
\$25,000-\$30,000.....	168	5,797,903	155,025	2,921,487	96,082	202,679	385,933	6.83
\$30,000-\$50,000.....	98	4,369,669	95,384	2,487,467	64,299	111,009	307,696	7.05
\$50,000-\$60,000.....	55	3,031,529	51,310	1,468,092	52,796	168,913	296,118	9.77
\$60,000-\$70,000.....	28	1,823,210	66,919	868,117	29,523	32,869	106,265	9.12
\$70,000-\$80,000.....	33	2,468,117	78,329	1,470,329	38,193	49,706	239,456	9.70
\$80,000-\$90,000.....	15	1,274,387	14,341	584,067	26,811	110,661	163,063	12.79
\$90,000-\$100,000.....	11	3,043,339	12,734	1,027,760	11,442	53,419	108,833	10.43
\$100,000-\$150,000.....	30	3,632,527	115,120	2,105,220	83,182	357,073	518,142	14.27
\$150,000-\$200,000.....	12	1,946,066	59,764	954,982	35,827	28,978	295,765	15.19
\$200,000-\$250,000.....	1	(¹)	(²)	(³)	(⁴)	(⁵)	27,642	13.25
\$250,000-\$300,000.....	1	(⁶)	(⁷)	(⁸)	(⁹)	(¹⁰)	77,464	29.13
\$300,000-\$400,000.....	3	(¹¹)	(¹²)	(¹³)	(¹⁴)	(¹⁵)	308,404	36.57
\$400,000-\$500,000.....	1	(¹⁶)	(¹⁷)	(¹⁸)	(¹⁹)	(²⁰)	81,204	19.85

¹ Nontaxable; exemptions and dividends exceed net income.

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

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of return; net income, contributions; dividend, tax, and relative percentages, by State.—(Continued.)

INDIANA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$500,000-\$750,000										
\$750,000-\$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 together.		\$1,890,909	\$42,098	\$995,946	\$41,769	\$385,567	\$44,909	\$82,559		Per cent.
Grand total	45,908	202,395,926	4,316,852	35,707,423	2,081,667	2,506,158	781,648	222,090	\$5,391,563	2.76

IOWA.

\$2,000-\$2,500 ²	11,431	\$26,124,799	\$1,024,681	\$160,376	\$95,615				\$95,615	0.36
\$2,500-\$3,000										
\$2,500-\$3,000 ²	13,408	36,835,690	394,018	328,488	259,998				259,998	.71
\$2,500-\$3,000 ²	16,698	57,301,870	2,159,231	808,059	376,870		\$456	\$5	377,331	.66
\$4,000-\$5,000 ²	7,790	34,082,732	411,322	719,258	357,353		751	1	358,105	1.03
\$5,000-\$6,000 ²	3,905	21,349,870	271,964	583,821	311,139	\$13,784	2,351	69,152	387,426	1.81
\$6,000-\$7,000	2,144	13,847,873	214,603	620,381	245,794	28,143	49,769	2,706	326,412	2.36
\$7,000-\$8,000	1,241	9,273,437	144,515	657,364	182,191	31,401	31,401	11,054	246,007	2.65
\$8,000-\$9,000	841	7,108,879	123,458	769,998	143,998	32,558	21,326	18,081	215,963	3.04
\$9,000-\$10,000	561	5,306,906	96,855	650,797	112,161	30,920	18,504	17,396	178,981	3.37
\$10,000-\$11,000	392	4,104,563	85,297	710,131	31,310	31,310	23,432	14,150	155,876	3.80
\$11,000-\$12,000	269	3,088,353	51,784	545,260	67,305	26,536	14,840	10,908	119,072	3.81
\$12,000-\$13,000	197	2,457,637	54,085	492,916	54,029	25,417	12,840	13,804	106,096	4.35
\$13,000-\$14,000	169	2,277,631	69,210	554,629	46,562	25,756	13,842	17,511	103,671	4.55
\$14,000-\$15,000	145	2,100,147	42,418	597,049	43,544	26,652	13,660	10,903	94,759	4.51

\$15,000-\$20,000.	411	7,082,930	170,563	1,983,528	117,391	113,143	59,446	31,771	351,754	4.97
\$20,000-\$25,000.	197	1,388,253	105,823	1,022,342	82,430	89,881	35,525	17,750	225,586	5.14
\$25,000-\$30,000.	129	3,529,017	82,870	1,398,843	68,134	93,160	43,235	23,883	228,412	6.47
\$30,000-\$40,000.	106	3,667,380	70,590	2,047,031	47,181	99,240	32,366	19,789	198,576	5.41
\$40,000-\$50,000.	60	2,626,206	83,804	1,332,875	38,439	98,769	38,488	5,242	180,938	6.89
\$50,000-\$60,000.	36	1,925,627	41,286	1,185,348	20,128	61,176	8,685	19,212	109,201	5.67
\$60,000-\$70,000.	18	1,145,575	43,723	502,743	20,900	49,461	8,903	26,994	106,258	9.27
\$70,000-\$80,000.	20	1,506,538	46,987	1,040,818	18,917	79,715	4,863	103,675	103,675	6.88
\$80,000-\$90,000.	10	843,105	27,438	427,095	15,141	56,015	5,447	185	76,788	9.11
\$90,000-\$100,000.	9	845,238	20,778	608,044	7,405	52,555	4,639	160,234	64,599	7.61
\$100,000-\$150,000.	12	(1)	(1)	(1)	(1)	(1)	(1)	(1)	160,234	10.94
\$150,000-\$200,000.	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	71,804	38.74
\$200,000-\$300,000.										
\$300,000-\$400,000.										
\$400,000-\$500,000.										
\$500,000-\$750,000.										
\$750,000-\$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		1,649,005	64,197	1,786,113	16,509	198,378	22,211	324,080	4,903,197	1.92
Grand total.....	60,160	255,068,801	5,901,506	22,402,999	2,866,118	1,258,970	453,429	324,080	4,903,197	1.92

KANSAS.

\$2,000-\$2,500 ²	3,605	\$8,175,069	\$104,897	\$292,992	\$50,838				\$80,838	0.38
\$2,500-\$3,000.	5,873	12,449,994	131,884	111,527						
\$3,000-\$3,500.	1,033	2,780,145	50,384	176,020	82,254				82,254	.45
\$3,500-\$4,000.	6,358	18,130,283	232,119	220,280						
\$4,000-\$4,500.	271	901,891	24,651	207,445	190,701		\$1	\$17	190,752	.69
\$4,500-\$5,000 ²	8,033	27,353,720	1,010,582	509,161						
\$5,000-\$5,500.	50	17,218,443	6,893	131,218	182,648					
\$5,500-\$6,000.	3,929	17,497,285	273,278	569,092			11,307	111,212	305,167	1.74
\$6,000-\$6,500.	13	69,795	2,929	33,712						
\$6,500-\$7,000.	2,060	11,217,863	191,337	658,248	166,426	\$7,985	11,009	535	185,955	1.66
\$7,000-\$7,500.	1,108	7,146,455	125,046	630,291	128,816	14,974	15,842	2,053	161,685	2.26
\$7,500-\$8,000.	730	5,448,491	96,620	557,300	102,430	16,411	10,502	8,983	138,326	2.54
\$8,000-\$8,500.	450	3,806,221	73,313	416,153	77,881	17,335	14,094	14,523	123,833	3.25
\$8,500-\$9,000.	354	3,353,654	70,490	417,841	71,855	21,313	13,487	17,288	123,943	3.70
\$9,000-\$10,000.	266	2,798,263	52,907	435,348	58,798	20,058	11,194	17,069	107,119	3.83
\$10,000-\$11,000.	204	2,341,858	38,954	400,005	49,845	19,901	14,403	14,892	99,041	4.23
\$11,000-\$12,000.	140	1,794,642	30,832	241,811	40,061	17,785	7,120	9,754	74,720	4.31
\$12,000-\$13,000.	117	1,575,028	24,853	352,174	31,472	17,194	11,242	17,811	77,719	4.93
\$13,000-\$14,000.										

² Nontaxable; exemptions and dividends exceed net income.

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

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contribution, dividend, tax, and relative percentage, by States—Continued.

KANSAS—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent.).	Invested capital (graded).		
\$14,000-\$15,000.....	94	\$1,352,677	\$25,201	\$249,156	\$31,948	\$18,594	\$5,384	\$15,683	\$71,609	5.29
\$15,000-\$20,000.....	351	6,063,845	120,668	1,358,245	135,737	102,888	35,643	56,035	330,303	5.45
\$20,000-\$25,000.....	189	4,323,743	82,147	1,214,742	97,733	101,281	36,291	56,246	291,551	6.74
\$25,000-\$30,000.....	92	2,486,467	44,645	577,969	59,405	70,879	14,823	37,282	182,394	7.34
\$30,000-\$40,000.....	111	3,766,068	55,376	1,133,704	86,977	138,637	61,482	22,869	300,985	8.23
\$40,000-\$50,000.....	59	2,580,187	98,242	1,228,465	60,562	115,325	14,301	75,442	265,630	10.29
\$50,000-\$60,000.....	43	2,520,128	31,810	762,250	48,084	118,323	16,891	32,724	216,022	8.57
\$60,000-\$70,000.....	25	1,551,544	16,221	445,069	40,768	101,767	7,495	26,791	176,731	11.39
\$70,000-\$80,000.....	21	1,597,721	21,162	617,612	28,726	107,504	8,565	13,920	158,715	9.93
\$80,000-\$90,000.....	12	999,667	12,605	673,855	18,043	77,540	11,367	1,651	108,601	10.86
\$90,000-\$100,000.....	8	775,555	26,303	308,790	11,009	58,753	2,595	.....	72,357	9.33
\$100,000-\$150,000.....	18	2,202,471	51,981	783,361	54,612	264,915	14,083	51,648	385,258	17.49
\$150,000-\$200,000.....	6	1,080,709	10,769	532,052	31,358	268,832	15,757	89,251	425,218	39.34
\$200,000-\$250,000.....	2	466,368	2,575	423,448	1,782	12,898	1,901	.....	16,584	3.56
\$250,000-\$300,000.....	4	1,328,602	4,560	32,711	51,141	375,209	.....	.....	426,350	32.09
\$300,000-\$400,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$400,000-\$500,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$500,000-\$750,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$750,000-\$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.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total.....	35,809	161,275,002	3,151,234	16,642,087	2,011,913	2,086,341	366,782	693,624	5,158,060	3.20

KENTUCKY.

\$2,000-\$2,500 ¹	2,030	\$4,481,662	\$42,607	\$303,189	\$27,703	\$27,703		\$27,703	0.39
\$2,000-\$2,500	3,160	7,149,281	131,428	134,238					
\$2,500-\$3,000	3,94	1,387,302	23,033	251,268					
\$2,500-\$3,000	3,309	9,054,978	85,836	201,542		\$1	\$38	42,417	.47
\$3,000-\$4,000	3,887	13,293,446	11,572	343,712		316		97,923	.71
\$4,000-\$5,000	90	9,402,540	1,210	246,885					
\$4,000-\$5,000	2,146	9,536,149	129,567	607,873					
\$5,000-\$6,000	7	35,558	970	21,018					
\$5,000-\$6,000	1,237	6,709,349	100,211	1,539,544					
\$6,000-\$7,000	761	4,901,150	76,306	868,575		\$4,203		94,455	1.41
\$7,000-\$8,000	489	3,036,464	64,563	754,257		4,767	1,412	88,448	1.81
\$8,000-\$9,000	374	3,165,879	54,072	717,999		10,650	1,269	80,413	2.21
\$9,000-\$10,000	262	2,482,776	40,449	608,929		13,674	14,027	80,775	2.55
\$10,000-\$11,000	234	2,443,762	46,674	703,999		13,667	942	69,715	2.81
\$11,000-\$12,000	152	1,738,694	23,809	316,901		16,774	2,397	74,703	3.06
\$12,000-\$13,000	106	1,323,706	21,292	525,774		12,647		57,526	3.31
\$13,000-\$14,000	99	1,323,788	34,718	402,502		12,552		38,538	2.91
\$14,000-\$15,000	88	1,275,743	27,575	437,269		14,608	1,169	48,857	3.69
\$15,000-\$20,000	205	4,574,513	116,082	1,685,522		70,752	9,966	49,282	3.86
\$25,000-\$30,000	175	3,900,743	78,064	1,719,983		83,438	3,815	208,634	4.57
\$30,000-\$40,000	116	2,479,195	64,196	1,296,592		72,374	26,701	194,317	4.98
\$40,000-\$50,000	53	2,335,872	85,683	2,291,593		87,536	14,247	136,236	5.50
\$50,000-\$70,000	35	1,950,179	30,654	1,273,684		115,363	30,279	209,802	5.30
\$70,000-\$80,000	15	1,093,389	26,935	481,659		41,476	16,735	163,291	6.99
\$80,000-\$90,000	9	544,133	13,880	321,557		89,379	8,513	156,427	8.02
\$90,000-\$100,000	11	1,043,008	54,381	503,525		73,136	9,451	106,061	6.09
\$100,000-\$150,000	18	2,171,238	73,771	1,813,710		52,700	11,900	125,319	12.25
\$200,000-\$250,000	3	1,314,253	92,380	1,239,059		90,632		77,327	10.42
\$300,000-\$500,000		674,164	17,385	632,353		153,331	3,813	81,477	7.81
\$500,000-\$750,000						140,071	15,355	203,707	9.38
\$750,000-\$1,000,000						50,312	768	104,156	10.84
\$1,000,000-\$1,500,000								51,750	7.68
\$1,500,000-\$2,000,000									
\$2,000,000-\$3,000,000									
\$3,000,000-\$5,000,000									
\$5,000,000 and over									
Grand total.....	20,074	102,899,244	2,812,350	24,963,995	1,108,092	1,244,226	314,024	2,798,478	2.72

¹ Nontaxable; exemptions and dividends exceed the net income.

MAINE.

	20,015	1,962,065	31,743	1,133,698	32,984	254,101	8,208	41,536	4,815,035	4.15
\$500,000-\$750,000.....										
\$750,000-\$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 ²										
Grand total.....	20,015	1,962,065	31,743	1,133,698	32,984	254,101	8,208	41,536	4,815,035	4.15
		115,896,180	1,145,161	18,739,176	1,705,613	2,107,763	373,391	428,238		
\$2,000-\$2,500 ¹	907	\$1,994,759	\$24,455	\$252,056	\$12,084	\$1,870	786	\$60,700		0.37
\$2,000-\$2,500.....	1,460	3,303,992	22,457	68,793	35,152	4,319	2,909	42,380		1.79
\$2,500-\$3,000.....	301	813,282	11,393	220,647	32,680	7,514	9,844	3,580		2.63
\$2,500-\$3,000.....	1,371	3,748,017	38,362	112,361	26,669	11,355	5,250	1,153		2.53
\$3,000-\$4,000 ¹	177	8,560	8,560	208,317	24,221	7,669	8,199	1,146		2.82
\$3,000-\$4,000.....	1,635	5,612,041	63,637	283,412	19,871	7,434	6,801	2,634		3.45
\$4,000-\$5,000 ¹	62	267,292	5,047	187,419	30,827	8,224	9,017	496		3.53
\$4,000-\$5,000.....	938	3,744,470	50,837	308,281	38,789	8,224	5,195	1,248		3.25
\$5,000-\$6,000 ¹	5	29,172	478	21,190	17,122	7,553	6,985			3.81
\$5,000-\$6,000.....	547	3,001,308	46,033	450,412	37,962	81,870	786	860,700		3.68
\$6,000-\$7,000.....	366	2,367,051	39,042	433,376	35,152	4,319	2,909	42,380		1.79
\$7,000-\$8,000.....	271	2,026,546	35,076	411,645	32,680	7,514	9,844	3,580		2.63
\$8,000-\$9,000.....	204	1,729,868	27,307	471,669	26,669	11,355	5,250	1,146		2.82
\$9,000-\$10,000.....	155	1,462,365	25,602	417,901	24,221	7,669	8,199	1,146		2.82
\$10,000-\$11,000.....	109	1,047,267	16,375	280,573	19,871	7,434	6,801	2,634		3.45
\$11,000-\$12,000.....	90	1,034,549	20,118	330,827	18,829	8,224	9,017	496		3.53
\$12,000-\$13,000.....	75	940,720	17,265	278,861	17,122	7,553	6,985			3.25
\$13,000-\$14,000.....	61	809,170	18,776	254,071	15,081	7,553	6,985			3.81
\$14,000-\$15,000.....	80	1,156,079	22,897	306,571	18,073	11,976	7,052	4,150		3.47
\$15,000-\$20,000.....	163	2,821,654	51,819	1,089,372	55,219	46,995	24,127	12,916		4.91
\$20,000-\$25,000.....	97	2,153,088	56,011	773,612	41,865	50,231	21,770	18,007		6.12
\$25,000-\$30,000.....	66	1,540,110	36,008	681,537	26,476	41,117	13,147	7,071		5.70
\$30,000-\$40,000.....	44	2,363,420	48,049	1,033,549	31,835	72,033	16,841	16,977		7.92
\$40,000-\$50,000.....	24	1,363,013	38,269	1,025,989	31,841	80,017	20,634	11,272		7.90
\$50,000-\$60,000.....	12	1,329,352	31,892	575,967	27,838	73,757	8,959	10,044		9.03
\$60,000-\$70,000.....	20	1,494,378	49,174	410,433	13,172	44,231	3,763	60,150		7.71
\$70,000-\$80,000.....	7	589,150	31,133	330,707	14,034	8,700	3,704	107,608		6.59
\$80,000-\$90,000.....	3	289,528	5,832	49,872	8,718	28,944	3,143	40,775		14.07
\$90,000-\$100,000.....	16	1,911,994	54,156	975,461	32,369	184,552	14,453	28,326		13.48
\$100,000-\$150,000.....	4	690,743	7,255	475,401	11,812	36,135	(4)	54,646		23.98
\$150,000-\$200,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)		16.78
\$200,000-\$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)	(2)		25.83
\$250,000-\$300,000.....										
\$300,000-\$400,000.....										

¹ Nontaxable; exemptions and dividends exceed net income.

² Classes grouped to conceal the net income and identity of the tax payers.

\$11,000-\$15,000	200	2,884,421	740,289	61,231	35,941	33,047	3,749	133,968	4.61
\$15,000-\$20,000	655	11,277,625	3,239,361	235,583	186,516	127,663	17,466	567,258	5.01
\$20,000-\$25,000	396	8,807,679	2,724,792	179,018	203,413	109,694	29,761	522,913	5.94
\$25,000-\$30,000	231	6,272,943	2,141,380	180,945	189,908	82,593	15,880	411,336	7.08
\$30,000-\$40,000	285	9,840,116	3,294,703	230,281	372,060	123,566	32,833	736,432	7.48
\$40,000-\$50,000	165	7,313,504	3,068,654	169,659	379,180	115,521	11,336	705,700	9.65
\$50,000-\$60,000	87	4,740,068	1,251,121	102,434	230,411	74,576	58,786	186,240	10.26
\$60,000-\$70,000	60	3,858,242	1,716,350	88,879	220,077	17,846	18,528	303,007	10.19
\$70,000-\$80,000	36	4,195,068	1,812,725	75,337	271,876	38,706	32,083	418,202	9.97
\$80,000-\$90,000	32	2,728,607	1,592,928	44,421	188,446	28,511	5,708	255,514	9.37
\$90,000-\$100,000	15	1,443,940	845,351	18,912	118,676	4,565		132,153	10.05
\$100,000-\$150,000	58	7,041,947	3,068,711	120,917	639,348	86,886	199,731	1,075,912	11.99
\$150,000-\$200,000	25	4,285,026	2,546,828	57,508	587,105	29,029	4,287	677,920	17.82
\$200,000-\$250,000	13	2,735,753	1,616,231	45,691	392,226	16,568		454,485	14.61
\$250,000-\$300,000	4	1,037,482	50,120	334,981	26,376	1,939		245,674	24.23
\$300,000-\$400,000	5	1,740,005	1,281,203	82,560	331,864	27,092		373,408	21.46
\$400,000-\$500,000	1	()	()	()	()	()	()	109,497	16.03
\$500,000-\$750,000	2	()	()	()	()	()	()	367,800	29.22
\$750,000-\$1,000,000	1	()	()	()	()	()	()	568,133	56.66
\$1,000,000-\$1,500,000		()	()	()	()	()	()	1,511,217	11.97
\$1,500,000-\$2,000,000	2	()	()	()	()	()	()		
\$2,000,000-\$2,500,000		()	()	()	()	()	()		
\$2,500,000-\$3,000,000		()	()	()	()	()	()		
\$3,000,000-\$4,000,000		()	()	()	()	()	()		
\$4,000,000-\$5,000,000		()	()	()	()	()	()		
\$5,000,000 and over		()	()	()	()	()	()		
Classes grouped 1									
Grand total	30,673	208,041,789	45,526,028	3,075,182	6,963,352	1,246,365	739,839	12,078,942	5.81

MASSACHUSETTS.

\$2,000-\$2,500 ²	7,742	\$46,973,841	\$1,847,526	\$108,726				\$406,726	0.37
\$2,500-\$3,000	12,057	29,172,103	2,707,507	129,748					
\$3,000-\$4,000	2,301	6,141,066	2,181,813	73,721					
\$4,000-\$5,000	11,721	32,004,575	1,032,737	156,320		\$8,158	\$17	164,465	.51
\$5,000-\$6,000	1,251	4,246,041	2,808,487	74,374					
\$6,000-\$8,000	12,827	44,235,411	2,481,183	325,919		64,563	769	394,251	.80
\$8,000-\$9,000	672	3,031,088	2,446,967	59,414					
\$9,000-\$9,500	6,493	28,947,915	2,900,972	392,698		114,675	3,012	420,288	1.45
\$9,500-\$9,600 ³	71	389,191	287,740	25,820					
\$9,600-\$9,600	4,336	23,888,952	4,643,105	335,429	\$25,906	133,620	4,038	498,933	2.69
\$9,601-\$7,000	2,767	17,898,986	223,807	261,530	44,740	154,083	3,591	407,144	2.62
\$7,000-\$8,000	2,628	15,211,985	4,296,278	243,608	48,559	161,660	6,139	464,857	3.06
\$8,000-\$9,000	1,602	13,656,036	813,596	3,959,341	216,578	66,883	196,940	488,823	3.58
\$9,000-\$10,000	1,343	12,716,568	209,043	3,934,002	72,222	209,614	14,519	447,780	3.52
\$10,000-\$11,000	1,091	11,440,478	173,556	3,503,402	196,891	143,933	14,765	430,880	3.77
\$11,000-\$12,000	1,833	9,571,017	171,432	3,363,572	159,895	184,039	13,569	438,119	4.85

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxably exempted and dividends exceed net income.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by State.—(Continued.)

MASSACHUSETTS—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			(Contributions.	Dividends.			Personal service (\$ per cent).	Invested capital (graded).		
\$12,000-\$13,000.....	746	\$9,296,712	\$157,114	\$3,235,005	\$160,856	\$85,213	\$123,985	\$379,803	4.08	
\$13,000-\$14,000.....	637	8,568,833	161,184	3,058,809	150,771	90,112	148,206	400,029	4.67	
\$14,000-\$15,000.....	559	8,123,240	162,250	2,956,326	145,260	99,639	164,762	419,516	5.16	
\$15,000-\$20,000.....	1,850	31,873,428	625,084	12,452,533	553,259	494,527	520,676	1,647,310	5.17	
\$20,000-\$25,000.....	1,103	24,576,962	558,767	10,767,887	415,260	327,129	413,953	1,437,371	5.72	
\$25,000-\$30,000.....	683	18,513,665	442,825	8,158,449	323,919	542,781	353,617	1,298,371	7.01	
\$30,000-\$40,000.....	906	31,192,989	705,618	14,671,531	539,614	1,146,469	637,449	2,435,442	7.78	
\$40,000-\$50,000.....	516	23,124,708	643,162	11,702,352	395,653	990,430	402,363	1,897,776	8.20	
\$50,000-\$70,000.....	378	20,639,977	584,292	10,480,378	338,755	1,058,964	305,411	1,794,721	8.70	
\$70,000-\$81,000.....	236	13,919,753	483,201	7,546,255	201,907	881,011	280,895	1,498,109	9.84	
\$80,000-\$90,000.....	181	13,518,586	420,715	7,251,557	209,548	768,515	130,423	1,365,063	10.09	
\$90,000-\$100,000.....	124	10,517,921	404,231	5,630,813	175,619	806,863	117,829	1,114,124	10.59	
\$100,000-\$150,000.....	99	9,315,052	384,363	4,306,065	100,014	3,490,830	296,671	4,661,251	13.36	
\$150,000-\$200,000.....	286	34,882,159	1,571,214	18,648,122	536,968	2,428,826	183,015	3,064,332	16.99	
\$200,000-\$250,000.....	105	18,031,710	697,744	9,870,031	270,203	2,402,661	142,555	2,814,668	18.62	
\$250,000-\$300,000.....	68	15,199,502	740,843	7,996,466	258,780	1,635,822	87,547	1,888,377	25.09	
\$300,000-\$400,000.....	28	7,525,513	303,648	3,196,676	104,908	376,647	88,725	2,639,644	24.88	
\$400,000-\$500,000.....	31	10,608,225	339,845	4,885,302	202,630	2,211,743	113,582	1,869,110	32.18	
\$500,000-\$750,000.....	13	5,807,396	290,338	2,105,695	131,755	1,478,194	95,108	3,094,365	33.70	
\$750,000-\$1,000,000.....	14	9,182,725	519,017	4,618,049	149,239	2,808,288	(1)	1,658,436	35.42	
\$1,000,000-\$1,500,000.....	5	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$1,500,000-\$2,000,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	
\$2,000,000-\$3,000,000.....										
\$3,000,000-\$4,000,000.....										
\$4,000,000-\$5,000,000.....										
\$5,000,000-\$750,000.....										
\$750,000-\$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 1.....		6,306,593	180,858	2,190,888	158,975	2,299,382	37,791	1,766,922		
(Grand total.....	78,644	601,311,502	14,701,983	199,916,879	8,200,121	27,445,991	6,298,949	48,711,983	7.27	

Per cent.

MICHIGAN.

\$2,000-\$2,500 ¹	6,452	\$17,117,975	\$340,822	\$240,666	\$72,692	\$72,692	\$80	\$72,692	0.33
\$2,000-\$2,500	9,639	21,937,328	146,810	490,498	113,213	113,228	80	113,228	.44
\$2,500-\$3,000 ²	1,613	4,340,865	53,780	490,498	113,213	113,228	80	113,228	.44
\$2,500-\$3,000	9,352	25,575,292	214,367	490,498	113,213	113,228	80	113,228	.44
\$3,000-\$4,000 ²	754	2,574,979	44,859	490,498	113,213	113,228	80	113,228	.44
\$3,000-\$4,000	10,063	34,613,837	371,399	490,498	113,213	113,228	80	113,228	.44
\$4,000-\$5,000 ²	298	1,340,664	30,757	490,498	113,213	113,228	80	113,228	.44
\$4,000-\$5,000	4,601	20,421,846	260,136	490,498	113,213	113,228	80	113,228	.44
\$5,000-\$5,000 ²	34	181,848	4,980	490,498	113,213	113,228	80	113,228	.44
\$5,000-\$5,000	2,575	14,142,283	204,055	490,498	113,213	113,228	80	113,228	.44
\$6,000-\$7,000	1,002	10,316,420	176,889	490,498	113,213	113,228	80	113,228	.44
\$7,000-\$8,000	1,148	8,540,206	157,389	490,498	113,213	113,228	80	113,228	.44
\$8,000-\$9,000	806	6,975,031	125,333	490,498	113,213	113,228	80	113,228	.44
\$9,000-\$10,000	642	6,040,970	101,100	490,498	113,213	113,228	80	113,228	.44
\$10,000-\$11,000	490	5,119,372	89,868	490,498	113,213	113,228	80	113,228	.44
\$11,000-\$12,000	415	4,719,457	100,729	490,498	113,213	113,228	80	113,228	.44
\$12,000-\$13,000	345	4,296,806	78,958	490,498	113,213	113,228	80	113,228	.44
\$13,000-\$14,000	287	3,847,702	70,138	490,498	113,213	113,228	80	113,228	.44
\$14,000-\$15,000	225	3,290,354	68,269	490,498	113,213	113,228	80	113,228	.44
\$15,000-\$20,000	794	13,750,359	289,026	490,498	113,213	113,228	80	113,228	.44
\$20,000-\$25,000	446	7,877,144	257,442	490,498	113,213	113,228	80	113,228	.44
\$25,000-\$30,000	268	7,252,095	152,560	490,498	113,213	113,228	80	113,228	.44
\$30,000-\$40,000	353	12,170,375	298,524	490,498	113,213	113,228	80	113,228	.44
\$40,000-\$50,000	175	1,703,291	185,803	490,498	113,213	113,228	80	113,228	.44
\$50,000-\$60,000	108	5,911,150	159,080	490,498	113,213	113,228	80	113,228	.44
\$60,000-\$70,000	81	5,135,974	127,885	490,498	113,213	113,228	80	113,228	.44
\$70,000-\$80,000	56	4,114,443	106,840	490,498	113,213	113,228	80	113,228	.44
\$80,000-\$90,000	49	3,973,267	122,493	490,498	113,213	113,228	80	113,228	.44
\$90,000-\$100,000	26	2,459,702	15,809	490,498	113,213	113,228	80	113,228	.44
\$100,000-\$150,000	75	9,481,514	297,984	490,498	113,213	113,228	80	113,228	.44
\$150,000-\$200,000	31	5,085,492	200,408	490,498	113,213	113,228	80	113,228	.44
\$200,000-\$250,000	18	4,086,947	145,981	490,498	113,213	113,228	80	113,228	.44
\$250,000-\$300,000	8	2,165,918	195,405	490,498	113,213	113,228	80	113,228	.44
\$300,000-\$400,000	6	2,105,800	163,541	490,498	113,213	113,228	80	113,228	.44
\$400,000-\$500,000	5	2,153,024	105,367	490,498	113,213	113,228	80	113,228	.44
\$500,000-\$750,940	4	2,452,942	147,347	490,498	113,213	113,228	80	113,228	.44
\$750,000-\$1,000,000	1	()	()	()	()	()	()	()	()
\$1,000,000-\$1,500,000	1	()	()	()	()	()	()	()	()
\$1,500,000-\$2,000,000	1	()	()	()	()	()	()	()	()
\$2,000,000-\$3,000,000	1	()	()	()	()	()	()	()	()
\$3,000,000-\$4,000,000	1	()	()	()	()	()	()	()	()
\$4,000,000-\$5,000,000	1	()	()	()	()	()	()	()	()
\$5,000,000 and over	1	()	()	()	()	()	()	()	()
Classes grouped ¹	1	()	()	()	()	()	()	()	()
Grand total.....	54,347	302,002,410	6,036,581	81,835,549	2,811,504	9,391,269	485,654	14,592,959	4.83

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxable; exemptions and dividends exceed net income.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES, showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by State—Continued.

MINNESOTA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (\$ per cent).	Invested capital (graded).		
\$2,000-\$2,500 ¹	6,802	\$15,358,562	\$164,744	\$154,962	\$61,991		\$280	\$68	\$62,339	0.38
\$2,500-\$3,000	7,120	16,250,021	885,860	84,618	81,210				81,210	.39
\$2,500-\$3,000 ¹	2,389	6,116,546	243,028	272,252	194,115			80	194,649	.62
\$2,500-\$3,000 ¹	7,945	21,775,589	465,769	791,373	163,094		451	80	194,649	.62
\$3,000-\$4,000	781	2,591,025	403,342	791,373	163,094		451	80	194,649	.62
\$3,000-\$4,000 ¹	9,058	31,534,734	14,326	927,559	183,994		5,926	401	169,421	.99
\$3,000-\$4,000 ¹	149	667,969	14,326	927,559	183,994		5,926	401	169,421	.99
\$4,000-\$5,000	3,842	17,057,640	245,523	927,559	183,994		5,926	401	169,421	.99
\$4,000-\$5,000 ¹	23	120,351	4,078	1,070,740	141,324		3,806	298	151,510	1.39
\$5,000-\$6,000	2,017	10,992,294	183,903	1,070,740	141,324		12,624	2,103	133,023	1.90
\$5,000-\$6,000 ¹	1,085	7,003,387	114,468	1,013,935	105,672		25,831	1,158	142,898	2.33
\$6,000-\$7,000	1,810	6,126,203	97,376	1,078,668	99,430		18,325	759	118,633	2.63
\$6,000-\$7,000 ¹	532	4,515,055	94,201	925,024	76,033		426,344	746	506,117	14.42
\$8,000-\$9,000	371	3,508,975	79,144	839,271	64,817		23,058	2,656	103,843	3.30
\$8,000-\$10,000	302	3,146,235	57,017	841,405	56,051		23,058	676	94,530	3.41
\$10,000-\$11,000	243	2,772,884	57,521	841,405	56,051		33,206	5,846	120,238	4.08
\$12,000-\$13,000	237	2,944,311	61,846	831,598	55,851		33,206	1,986	84,140	3.83
\$13,000-\$14,000	163	2,194,696	16,978	697,354	39,463		20,072	2,702	72,950	4.41
\$14,000-\$15,000	114	1,655,684	15,322	465,488	30,727		19,171	1,077	72,950	4.41
\$15,000-\$20,000	451	7,751,816	173,333	3,140,712	126,693		107,370	12,585	358,283	4.62
\$20,000-\$25,000	283	6,294,943	163,057	2,975,841	92,174		73,096	14,575	282,594	4.49
\$25,000-\$30,000	169	4,624,775	119,471	1,938,050	80,872		78,220	25,412	291,897	6.31
\$30,000-\$40,000	202	6,940,823	235,865	3,697,752	107,114		95,078	29,901	425,507	6.13
\$40,000-\$50,000	130	5,788,743	184,363	3,173,536	87,317		206,676	74,269	380,285	6.57
\$50,000-\$60,000	81	4,394,920	816,915	2,839,009	56,781		51,483	18,254	282,849	6.44
\$60,000-\$70,000	53	3,378,703	108,227	2,026,364	50,733		35,029	19,075	256,714	7.60
\$70,000-\$80,000	40	2,915,129	81,769	1,466,320	28,099		27,059	19,478	190,731	6.51
\$80,000-\$90,000	37	3,150,933	146,320	2,297,590	30,219		26,235	22,636	229,636	7.29
\$90,000-\$100,000	27	2,539,778	95,729	1,369,353	37,890		30,673	30,673	233,715	9.20
\$100,000-\$150,000	60	7,239,624	281,199	4,732,439	81,091		23,236	80,776	832,238	11.77
\$150,000-\$200,000	27	4,019,959	146,217	3,666,333	31,907		15,722	15,722	422,416	10.58
\$200,000-\$250,000	9	1,889,339	97,755	1,632,292	10,395		3,207	3,207	331,118	18.58
\$250,000-\$300,000	5	1,374,398	39,753	1,248,322	22,870		233,428	3,811	290,009	18.96
\$300,000-\$400,000	4	1,508,960	22,741	754,818	29,272		4,403	4,403	418,613	27.74

\$4,000,000-\$5,000,000	4	1,829,076	195,936	824,150	34,287	386,588	16,853	437,728	23.92
\$500,000-\$750,000	2	1,120,950	42,415	873,106	7,776	290,785	4,252	302,813	27.01
\$750,000-\$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									
Grand total	45,666	223,995,003	5,810,192	49,308,291	2,126,353	4,350,799	1,292,484	8,016,177	3.58

MISSISSIPPI.

\$2,000-\$2,500 ¹	1,009	\$2,230,999	\$25,983	\$92,523	\$12,181	\$2,661	1,815	\$2,181	0.47
\$2,000-\$2,500	1,131	2,574,581	24,051	38,370	46,016	2,150	2,283	54,120	1.95
\$2,500-\$3,000	1,272	727,941	14,266	70,773	37,458	7,158	7,71	59,611	2.66
\$2,500-\$3,000	1,295	3,552,747	35,359	44,213	37,894	8,082	6,364	54,441	3.00
\$3,000-\$4,000	1,125	416,466	11,003	118,306	34,869	71	9,015	6,876	3.05
\$3,000-\$4,000	1,682	5,677,807	75,641	157,703	26,331	8,168	5,152	40,885	3.59
\$4,000-\$5,000	1,37	167,928	3,882	96,219	24,302	4,222	3,808	34,968	3.97
\$4,000-\$5,000	1,004	4,464,378	71,076	212,461	21,273	10,238	5,067	38,800	4.25
\$5,000-\$6,000			14,495	14,353	47,558		2,732	46,632	4.36
\$5,000-\$6,000	685	3,753,941	54,710	186,539	54,155	\$2,661	1,815	60,889	1.62
\$6,000-\$7,000	433	2,776,947	47,359	224,579	46,016	2,150	2,283	54,120	1.95
\$7,000-\$8,000	300	2,243,121	37,872	143,777	37,458	7,158	6,364	59,611	2.66
\$8,000-\$9,000	208	1,762,492	29,403	139,021	37,894	8,082	6,364	54,441	3.00
\$9,000-\$10,000	162	1,535,197	24,959	1,067,476	34,869	8,921	9,015	68,876	3.05
\$10,000-\$12,000	108	1,136,328	18,824	1,339,873	26,331	8,168	5,152	40,885	3.59
\$11,000-\$12,000	91	1,045,063	17,565	1,390,018	22,891	8,966	4,222	38,800	3.97
\$12,000-\$14,000	73	912,249	17,015	130,018	22,891	10,238	5,067	38,800	4.25
\$13,000-\$14,000	66	891,958	17,015	119,146	21,273	10,070	6,917	46,632	4.36
\$14,000-\$15,000	50	729,193	11,613	164,781	17,165	11,184	3,917	31,765	1.36
\$15,000-\$20,000	210	3,589,839	74,088	526,079	91,823	61,398	16,762	195,955	5.46
\$20,000-\$25,000	119	2,613,065	39,844	356,581	71,843	67,628	12,627	161,473	6.18
\$25,000-\$30,000	65	1,784,364	29,161	286,507	49,372	59,685	8,481	144,315	8.08
\$30,000-\$40,000	57	1,931,313	41,360	416,996	50,610	74,236	10,799	175,289	9.06
\$40,000-\$50,000	25	1,108,665	29,369	128,146	32,788	50,008	4,962	36,600	11.21
\$50,000-\$70,000	23	1,256,957	25,894	210,465	36,235	68,108	6,913	110,615	11.19
\$60,000-\$70,000	10	638,837	19,432	100,078	19,380	10,060	1,463	72,878	11.41
\$70,000-\$80,000	4	304,035	2,050	73,592	10,093	13,777	5,299	36,658	12.05
\$80,000-\$90,000	4	330,798	2,588	62,094	7,631	23,729	245	47,624	14.40
\$90,000-\$100,000	3	277,376	2,271	27,357	8,768	21,209	7,803	37,780	22.01
\$100,000-\$150,000	11	1,380,695	22,275	27,357	42,890	152,492	26,508	304,337	23.01
\$150,000-\$200,000	3		(²)	(²)	(²)	(²)	(²)	117,877	23.02
\$200,000-\$250,000	1		(²)	(²)	(²)	(²)	(²)	47,616	21.25
\$250,000-\$300,000			(²)	(²)	(²)	(²)	(²)		
\$300,000-\$400,000			(²)	(²)	(²)	(²)	(²)		

¹ Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividend, tax, and relative percentage, by States—Continued.

MISSISSIPPI—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$400,000-\$500,000.....										
\$500,000-\$750,000.....										
\$750,000-\$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 1.....		\$712,589	\$1,550	\$192,968	\$26,394	\$129,766	\$1,598	\$2,765		Per cent.
Grand total.....	9,240	52,550,713	820,016	5,701,445	898,599	811,064	140,321	311,222	\$2,191,806	4.17

MISSOURI.

\$2,000-\$2,500 2.....	4,208	\$9,402,873	\$69,213	\$13,167	\$97,350				\$97,773	0.45
\$2,500-\$3,500.....	9,490	21,535,501	121,104	240,130	86,868	22,877	\$423			
\$3,500-\$5,000 2.....	1,013	2,717,527	32,438	425,785	122,707		543		123,250	.46
\$5,000-\$8,000.....	9,760	26,796,482	205,708	417,084	145,600	35,447	48,453		230,781	2.90
\$8,000-\$14,000 2.....	375	1,256,515	20,111	507,715	30,037	37,038	49,754		120,673	1.77
\$14,000-\$41,000.....	11,251	38,678,328	381,779	1,128,788	239,620	40,017	50,597		103,150	1.75
\$41,000-\$5,000 2.....	118	518,162	8,479	340,825	83,199	43,800	56,142		133,156	2.51
\$5,000-\$6,000 2.....	5,595	24,836,645	391,522	1,528,850	50,323	42,476	48,874		170,352	3.71
\$6,000-\$6,000 2.....	10	55,377	2,294	33,050	89		35,823		143,589	3.90
\$5,000-\$6,000.....	3,179	17,367,340	225,457	1,930,650	86,868	20,571	10,411		74,366	.43
\$6,000-\$7,000.....	1,854	11,975,786	988,983	1,694,937	30,260	34,574	41,823		107,660	1.09
\$7,000-\$8,000.....	1,268	9,470,706	146,823	1,718,334	145,600	35,447	48,453		230,781	2.90
\$8,000-\$10,000.....	941	7,960,947	124,115	1,629,465	30,037	37,038	49,754		120,673	1.77
\$9,000-\$10,000.....	730	6,812,307	115,798	1,713,908	11,289	102,750	1,247		103,150	1.75
\$10,000-\$11,000.....	563	5,907,051	102,750	1,743,854	30,162	43,800	56,142		133,156	2.51
\$11,000-\$12,000.....	463	5,315,176	91,700	1,594,628	77,980	42,476	48,874		170,352	3.71
\$12,000-\$13,000.....	367	4,591,266	82,668	1,547,295	63,331	40,324	35,823		143,589	3.90
\$13,000-\$14,000.....	273	3,683,424	84,086	1,246,805						

\$11,000-\$15,000	285	4,101,928	95,344	1,373,841	52,521	48,000	57,963	2,893	161,347	3.93
\$15,000-\$20,000	925	15,972,855	312,042	6,525,096	52,259	237,029	206,076	7,735	503,090	3.15
\$20,000-\$25,000	454	10,129,856	232,258	4,094,182	90,161	209,444	145,140	27,191	471,939	4.66
\$25,000-\$30,000	294	8,011,249	185,127	3,042,081	135,483	218,926	108,949	27,655	191,013	6.13
\$30,000-\$40,000	340	11,667,937	294,430	5,927,717	178,287	378,418	191,586	24,101	772,485	6.13
\$40,000-\$50,000	183	7,932,047	231,517	4,449,445	124,409	320,437	116,219	22,065	583,280	7.35
\$50,000-\$60,000	128	7,001,375	166,963	4,112,064	95,954	322,767	81,358	4,335	307,414	7.25
\$60,000-\$70,000	81	5,249,246	156,879	2,801,299	74,131	254,019	91,403	14,965	397,518	7.57
\$70,000-\$80,000	34	4,416,222	106,151	2,856,183	54,536	260,231	39,577	5,001	360,004	8.15
\$80,000-\$90,000	37	3,011,076	83,510	2,008,827	29,629	182,947	19,189	5,975	237,740	7.90
\$90,000-\$100,000	32	2,698,695	116,784	1,696,397	28,920	153,972	7,921	45,721	236,534	9.15
\$100,000-\$150,000	74	5,698,065	312,961	3,632,457	97,468	713,103	42,051	12,777	865,699	9.95
\$150,000-\$200,000	26	4,363,251	129,003	2,792,098	80,136	435,787	27,197	45,721	556,317	12.66
\$200,000-\$250,000	13	2,808,680	107,016	1,793,410	86,697	632,541	132,986	12,777	872,223	31.05
\$250,000-\$300,000	7	1,896,373	62,774	1,046,666	33,039	283,881	64,654	12,777	381,574	20.12
\$300,000-\$500,000	8	2,834,859	115,045	2,394,190	15,794	417,541	(1)	(1)	437,847	15.44
\$500,000-\$750,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	141,002	15.69
\$750,000-\$1,000,000	7	(1)	(1)	(1)	(1)	(1)	(1)	(1)	549,736	13.10
\$1,000,000-\$1,500,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	213,356	13.72
\$1,500,000-\$2,000,000										
\$2,000,000-\$2,600,000										
\$2,600,000-\$3,000,000										
\$3,000,000-\$3,600,000										
\$3,600,000-\$4,000,000										
\$4,000,000-\$5,000,000										
\$5,000,000 and over										
Classes grouped 1										
Grand total	54,457	306,300,187	5,926,972	89,981,294	2,275,649	6,264,889	1,711,483	260,425	10,512,446	3.43

MONTANA.

\$2,000-\$2,500	1,709	\$3,702,675	\$18,141	\$96,573	\$27,787	\$2,804	\$2,804	\$25	\$27,787	0.43
\$2,500-\$3,000	2,861	6,475,675	25,753	187,855	9,201	6,769	30,187	710	60,830	2.00
\$3,000-\$3,500	355	949,396	47,039	73,404	35,285	6,046	4,551	1,386	50,958	2.46
\$3,500-\$4,000	2,963	7,001,502	47,039	140,268	4,281	7,921	6,896	928	47,896	3.02
\$4,000-\$4,500	114	387,373	71,952	186,588	70,752	7,979	7,979	1,792	46,072	3.27
\$4,500-\$5,000	2,670	8,784,172	2,655	141,831	189,180	67,818	292	825	73,060	.83
\$5,000-\$5,500	49	217,955	47,051	189,180	67,818	67,818	292	825	68,135	1.17
\$5,500-\$6,000	1,313	5,828,757	47,051	57,564	57,564	60,860	1,308	64,972	64,972	1.50
\$6,000-\$6,500	16	85,263	1,787	267,805	60,860	6,769	30,187	710	60,830	2.00
\$6,500-\$7,000	763	4,172,370	41,869	346,473	30,598	6,046	4,551	1,386	50,958	2.46
\$7,000-\$7,500	458	2,932,361	30,598	227,937	38,975	7,921	6,896	928	47,896	3.02
\$7,500-\$8,000	278	2,071,207	20,108	218,378	32,883	7,979	7,979	1,792	46,072	3.27
\$8,000-\$9,000	187	1,585,276	15,833	240,365	29,007	7,979	7,979	1,792	46,072	3.27
\$9,000-\$10,000	149	1,407,722	22,432	157,354	21,503	7,132	4,345	1,308	33,912	3.54
\$10,000-\$11,000	98	1,013,753	25,409	157,354	19,227	7,132	4,345	1,308	33,912	3.54
\$11,000-\$12,000	80	934,537	10,889	156,181	19,227	7,132	4,345	1,308	33,912	3.54
\$12,000-\$13,000	78	976,322	14,902	232,984	19,628	9,472	6,739	4,095	37,865	3.88

2 Nontaxable; exemptions and dividends exceed net income.

1 Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentage, by State.—Continued.

MONTANA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$13,000-\$14,000.....	45	\$609,123	\$9,315	\$144,075	\$13,204	\$6,985	\$3,055	\$9,468	\$32,712	5.37
\$14,000-\$15,000.....	38	550,542	6,272	129,507	12,265	7,769	3,463	2,085	25,532	4.64
\$15,000-\$20,000.....	127	2,174,176	27,011	609,495	46,582	35,697	14,083	7,288	104,250	4.79
\$20,000-\$25,000.....	59	1,334,200	18,647	420,295	28,867	33,884	15,211	6,066	84,028	6.30
\$25,000-\$30,000.....	44	1,208,575	11,796	540,315	21,029	32,201	5,868	9,634	68,732	5.69
\$30,000-\$40,000.....	43	1,459,467	30,561	560,682	29,927	54,862	20,759	5,235	110,783	7.59
\$40,000-\$50,000.....	12	529,474	15,765	204,503	12,463	28,840	3,165	2,874	42,342	7.99
\$50,000-\$60,000.....	10	556,610	3,345	247,068	11,135	28,050	6,921	5,137	45,243	8.13
\$60,000-\$70,000.....	4	257,682	2,258	186,683	11,651	6,292	18	152	7,413	2.88
\$70,000-\$80,000.....	4	291,069	3,644	124,770	4,458	17,210	7,983	2,247	31,898	10.96
\$80,000-\$90,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	9,432	10.80
\$90,000-\$100,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	31,275	12.34
\$100,000-\$150,000.....	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	47,710	15.08
\$150,000-\$200,000.....	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	83,124	17.30
\$200,000-\$250,000.....	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	42,920	17.13
\$250,000-\$300,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	34,553	16.58
\$300,000-\$400,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)		
\$400,000-\$500,000.....										
\$500,000-\$750,000.....										
\$750,000-\$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 ¹										
Grand total.....	14,036	59,292,992	659,719	7,510,943	666,209	556,503	119,858	61,373	1,403,943	2.37

NEBRASKA.

\$2,000-\$2,500 ²	6, 145	\$13, 622, 350	\$165, 234	\$284, 126	867, 888	880	867, 968	0. 41
\$2,000-\$2,500	6, 813	15, 623, 872	143, 032	101, 112	88, 456	101, 112	795, 680	3. 41
\$2,500-\$3,000 ²	2, 000	5, 356, 422	277, 713	169, 417	795, 680	143	252, 115	. 64
\$2,500-\$3,000	8, 397	23, 105, 639	43, 641	386, 530	485, 940	143	252, 115	. 64
\$3,000-\$4,000 ²	604	1, 981, 582	563, 889	485, 940	251, 972	143	252, 115	. 64
\$3,000-\$4,000	11, 426	39, 428, 962	12, 129	302, 757	254, 206	4, 488	258, 723	1. 09
\$4,000-\$5,000 ²	105	40, 479, 971	374, 814	534, 163	254, 206	4, 488	258, 723	1. 09
\$4,000-\$5,000	5, 816	25, 808, 189	3, 398	59, 494	229, 416	1, 542	242, 586	1. 47
\$5,000-\$6,000 ²	19	101, 244	256, 017	656, 058	229, 416	1, 542	242, 586	1. 47
\$5,000-\$6,000	3, 029	16, 452, 128	179, 812	480, 728	179, 812	6, 027	206, 794	1. 95
\$6,000-\$7,000	1, 643	10, 580, 689	154, 960	889, 297	137, 399	11, 146	173, 766	2. 40
\$7,000-\$8,000	674	7, 242, 167	109, 677	564, 280	115, 935	55	155, 102	2. 77
\$8,000-\$9,000	662	5, 597, 516	90, 721	25, 741	25, 741	13, 371	135, 102	2. 77
\$9,000-\$10,000	409	3, 855, 751	62, 036	58, 643	76, 831	761	115, 213	2. 99
\$10,000-\$11,000	223	2, 749, 275	39, 946	389, 440	58, 643	19, 611	107, 695	3. 43
\$11,000-\$12,000	263	2, 549, 797	48, 377	351, 210	57, 314	14, 405	107, 695	3. 43
\$12,000-\$13,000	141	1, 761, 316	25, 525	373, 683	37, 880	13, 419	71, 950	4. 08
\$13,000-\$14,000	117	1, 585, 536	19, 091	297, 431	35, 968	11, 130	66, 237	4. 37
\$14,000-\$15,000	111	1, 578, 094	23, 915	470, 342	33, 733	1, 543	67, 700	4. 29
\$15,000-\$20,000	269	4, 609, 724	85, 298	1, 470, 342	93, 623	77, 295	229, 869	4. 99
\$20,000-\$25,000	164	3, 521, 173	59, 402	1, 249, 773	61, 924	19, 437	181, 666	5. 16
\$25,000-\$30,000	95	2, 619, 916	51, 969	1, 021, 062	49, 006	15, 560	156, 346	5. 97
\$30,000-\$40,000	88	3, 351, 190	76, 342	1, 255, 581	60, 800	38, 456	218, 368	6. 52
\$40,000-\$50,000	49	2, 155, 697	44, 783	968, 996	38, 882	33, 674	159, 298	7. 30
\$50,000-\$60,000	22	1, 188, 289	18, 940	662, 197	21, 371	48, 825	82, 634	6. 98
\$60,000-\$70,000	6	376, 847	6, 426	295, 623	2, 270	14, 192	20, 627	5. 47
\$70,000-\$80,000	12	905, 304	6, 333	287, 655	20, 970	10, 547	90, 366	10. 98
\$80,000-\$90,000	5	422, 703	11, 961	371, 889	17, 588	2, 991	22, 516	5. 33
\$90,000-\$100,000	4	378, 567	5, 549	59, 030	11, 833	7, 072	51, 958	14. 52
\$100,000-\$150,000	10	1, 226, 642	23, 280	751, 546	17, 904	3, 142	143, 462	11. 69
\$150,000-\$200,000	3	400, 982	3, 488	539, 113	15, 267	92, 896	117, 208	13. 01
\$200,000-\$250,000	2	705, 027	3, 675	254, 580	(-)	5, 714	123, 707	17. 55
\$250,000-\$300,000	2	(-)	(-)	(-)	(-)	(-)	116, 541	20. 98
\$300,000-\$400,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$400,000-\$500,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$500,000-\$750,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$750,000-\$1,000,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$1,000,000-\$1,500,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$1,500,000-\$2,000,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$2,000,000-\$3,000,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$3,000,000-\$4,000,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$4,000,000-\$5,000,000	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
\$5,000,000 and over	1	(-)	(-)	(-)	(-)	(-)	44, 418	13. 84
Classes grouped 1	49, 632	876, 235	50, 535	525, 394	13, 776	147, 183	44, 418	13. 84
Grand total.....	49, 632	202, 728, 895	2, 905, 072	17, 315, 360	2, 755, 851	1, 267, 068	4, 960, 122	2. 20

1 Classes grouped to conceal the net income and identity of the taxpayers.

2 Nontaxable; exemptions and dividends exceed net income.

\$250,000-\$750,000.....		29,336	6,789	1,760	
\$750,000-\$1,000,000.....	938				
\$1,000,000-\$1,500,000.....	13,689	123,487	50,200	26,076	5,415
\$1,500,000-\$2,000,000.....					
\$2,000,000-\$3,000,000.....					
\$4,000,000-\$5,000,000.....					
\$6,000,000-\$10,000,000.....					
\$10,000,000 and over.....					
Classes grouped ²	2,483	120,406	2,870		
Grand total.....		10,363,316	123,487	26,076	205,908

NEW HAMPSHIRE.

Income Range	Number of Taxpayers	Net Income	Classes Grouped	Dividends	Exemptions	Total
\$2,000-\$2,500 ¹	664	\$1,466,571	\$10,370	\$212,023	\$1,752,156	1,241
\$2,500-\$3,000.....	971	2,192,367	14,407	58,859	2,256,460	2,546
\$3,000-\$3,500.....	230	616,863	8,446	231,089	846,468	1,460
\$3,500-\$4,000.....	866	2,361,920	28,347	82,144	2,612,440	2,363
\$4,000-\$4,500.....	149	502,673	8,061	300,149	793,747	1,191
\$4,500-\$5,000.....	1,041	3,571,760	45,562	213,309	3,911,431	3,491
\$5,000-\$5,500.....	652	2,777,843	4,730	1,972,516	21,340	2,546
\$5,500-\$6,000.....	3	15,986	423	332,600	20,990	510
\$6,000-\$6,500.....	332	1,820,532	28,857	423,433	3,018	2,623
\$6,500-\$7,000.....	265	1,722,723	22,671	423,433	2,700	2,222
\$7,000-\$8,000.....	169	1,280,213	23,950	372,582	17,214	293
\$8,000-\$9,000.....	119	1,004,864	18,488	405,097	11,805	20
\$9,000-\$10,000.....	57	823,563	13,628	278,905	12,813	1,404
\$10,000-\$11,000.....	75	786,651	14,926	8,986	4,431	2,119
\$11,000-\$12,000.....	65	744,846	20,865	325,871	8,350	3,011
\$12,000-\$13,000.....	54	676,302	13,399	257,343	4,785	3,011
\$13,000-\$14,000.....	36	453,794	12,277	239,294	6,579	2,999
\$14,000-\$15,000.....	27	390,305	7,170	243,743	3,948	2,522
\$15,000-\$20,000.....	108	1,842,335	33,518	882,917	1,630	1,558
\$20,000-\$25,000.....	66	1,456,226	39,895	26,828	27,314	4,224
\$25,000-\$30,000.....	29	791,598	20,952	740,577	18,083	4,228
\$30,000-\$35,000.....	43	1,483,255	40,609	548,645	20,703	4,611
\$40,000-\$50,000.....	40	1,807,515	46,030	782,856	17,743	3,008
\$50,000-\$60,000.....	19	1,044,041	47,048	491,225	64,639	31,052
\$60,000-\$70,000.....	7	452,469	16,061	245,653	50,946	7,078
\$70,000-\$80,000.....	6	522,322	17,290	223,698	19,667	5,697
\$80,000-\$90,000.....	7	588,521	26,115	360,795	38,672	9,923
\$90,000-\$100,000.....	3	287,385	9,925	204,404	12,135	3,113
\$100,000-\$150,000.....	7	850,490	33,850	428,250	6,772	28,481
\$150,000-\$200,000.....	4	695,324	80,588	223,846	4,232	118,578
\$200,000-\$250,000.....	1	(?)	(?)	(?)	(?)	121,602
\$250,000-\$300,000.....	1	(?)	(?)	(?)	(?)	52,250
\$300,000-\$400,000.....	1	(?)	(?)	(?)	(?)	80,050

¹ Nontaxable; exemptions and dividends exceed net income. ² Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

NEW HAMPSHIRE—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent.).	Invested capital (graded).		
\$400,000-\$500,000.....	1	(1)		(1)	(1)				\$156,816	Per cent. 36.46
\$500,000-\$750,000.....										
\$750,000-\$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 1.....		\$654,231	\$16,413	\$261,611	\$26,635	\$260,175	\$2,352			
Grand total.....	6,075	35,742,296	755,909	12,235,384	377,196	858,023	143,746	\$91,351	1,470,316	4.11

NEW JERSEY.

\$2,000-\$2,500 ²	6,484	\$15,260,102	\$271,754	\$538,000	\$99,801				\$100,227	0.36
\$2,500-\$3,500.....	12,224	27,704,449	340,691	364,159	364,159					
\$3,500-\$5,000 ²	1,228	3,278,935	34,925	508,118	508,118					
\$5,000-\$8,000.....	11,960	32,628,915	222,867	606,733	148,338				148,621	.46
\$8,000-\$1,000 ²	382	1,265,127	22,340	565,839	565,839					
\$1,000-\$4,000.....	12,891	44,124,620	585,164	1,472,141	316,443				317,455	.72
\$4,000-\$5,000 ²	113	505,392	9,217	318,115	318,115					
\$5,000-\$5,000.....	6,659	29,670,973	326,222	1,717,461	320,415				332,964	1.12
\$5,000-\$6,000 ²	5	27,234	818	16,044	16,044					
\$6,000-\$6,000.....	4,072	22,204,460	280,282	2,280,755	318,758				344,161	1.55
\$6,000-\$7,000.....	2,419	15,636,435	231,052	2,421,233	246,901				1,011,140	6.47
\$7,000-\$8,000.....	1,675	12,512,288	203,722	2,035,205	219,977				760,289	6.08
\$8,000-\$9,000.....	1,275	10,818,987	196,745	2,169,783	195,868				352,804	3.26
\$9,000-\$10,000.....	1,966	9,439,742	165,124	1,950,516	171,769				321,432	3.41
\$10,000-\$11,000.....	778	8,144,241	157,696	1,835,533	161,577				334,875	4.11
\$11,000-\$12,000.....	597	6,819,744	115,257	1,641,101	134,191				295,181	4.31
\$12,000-\$13,000.....	485	6,067,771	129,362	1,646,167	116,821				269,459	4.44
\$13,000-\$14,000.....	444	5,985,479	122,080	1,631,532	121,116				288,250	4.82

\$14,000-\$15,000.....	344	4,941,502	99,716	2,241,921	97,871	58,617	77,436	3,300	237,244	4.80
\$15,000-\$20,000.....	1,172	20,188,139	451,160	6,113,691	312,700	323,219	396,831	44,843	1,147,623	5.68
\$20,000-\$25,000.....	650	14,764,109	307,529	4,131,484	231,259	312,749	278,739	37,869	920,632	6.24
\$25,000-\$30,000.....	438	11,620,563	346,550	4,391,177	226,463	224,822	237,433	26,461	815,154	6.84
\$30,000-\$40,000.....	496	16,801,798	1,038,927	7,085,480	318,394	604,730	316,000	35,549	1,271,673	7.52
\$40,000-\$50,000.....	253	11,236,598	395,801	5,355,848	199,444	664,543	193,450	65,354	922,791	8.20
\$50,000-\$60,000.....	173	9,740,749	237,998	4,398,965	151,058	529,103	157,210	20,519	884,890	9.18
\$60,000-\$70,000.....	121	7,822,521	196,472	3,673,144	130,346	477,734	165,981	69,135	863,196	11.03
\$70,000-\$80,000.....	88	6,333,327	243,310	3,039,505	121,276	410,772	114,195	30,947	707,190	10.82
\$80,000-\$100,000.....	63	5,331,079	179,010	2,904,834	85,024	373,155	107,778	52,684	618,641	11.60
\$100,000-\$150,000.....	50	4,726,164	147,812	2,218,184	88,007	377,256	89,483	554,746	554,746	11.74
\$150,000-\$200,000.....	131	16,128,960	52,712	8,558,267	262,585	1,067,503	171,120	173,850	2,215,058	13.69
\$200,000-\$250,000.....	45	7,804,442	237,795	4,043,080	127,557	987,856	429,616	24,406	1,269,025	16.26
\$250,000-\$300,000.....	32	7,167,375	327,703	3,051,101	69,312	918,582	73,774	15,402	1,007,070	15.45
\$300,000-\$400,000.....	16	4,309,855	282,192	2,111,888	82,201	759,736	65,220	35,837	942,994	21.88
\$400,000-\$500,000.....	19	6,428,280	208,229	3,761,522	93,773	1,351,999	62,719	1,508,491	1,508,491	23.47
\$500,000-\$750,000.....	6	()	()	()	()	()	()	()	83,517	19.47
\$750,000-\$1,000,000.....	2	()	()	()	()	()	()	()	824,383	22.05
\$1,000,000-\$1,500,000.....	2	()	()	()	()	()	()	()	713,880	36.44
\$1,500,000-\$2,000,000.....	2	()	()	()	()	()	()	()	733,740	36.24
\$2,000,000-\$3,000,000.....	2	()	()	()	()	()	()	()	1,057,620	31.24
\$3,000,000-\$4,000,000.....	1	()	()	()	()	()	()	()	738,145	35.43
\$4,000,000-\$5,000,000.....										
\$5,000,000 and over.....										
Classes grouped ¹										
Grand total.....	68,770	13,735,858	337,808	10,714,632	113,096	3,952,553	125,836	1,777,949	25,054,761	5.94

NEW MEXICO.

\$2,000-\$2,500 ²	628	\$1,377,072	\$4,614	\$40,048	\$7,908				\$7,908	0.42
\$2,500-\$3,000.....	845	1,902,672	6,694	9,107	39,379					
\$3,000-\$3,500 ²	143	385,008	2,566	39,379						
\$3,500-\$4,000.....	776	2,117,012	11,610	30,670	10,934		\$96			
\$4,000-\$4,500.....	59	197,222	1,152	83,432						
\$4,500-\$5,000.....	779	2,667,995	18,068	59,009	18,581					
\$5,000-\$5,500.....	21	91,540	640	62,262						
\$5,500-\$6,000.....	334	1,491,413	10,101	41,354	16,231					
\$6,000-\$6,500.....	4	20,847	554	15,084						
\$6,500-\$7,000.....	229	1,253,702	12,800	99,449	18,325	\$891	164			
\$7,000-\$7,500.....	129	849,062	12,892	69,231	14,066	1,657	198			
\$7,500-\$8,000.....	110	823,764	14,295	106,764	15,118	2,973	1,480			
\$8,000-\$9,000.....	56	474,337	21,691	49,132	8,637	5,701	1,755	\$481		
\$9,000-\$10,000.....	56	524,314	3,767	38,957	10,900	3,942	1,077			
\$10,000-\$11,000.....	36	379,714	4,691	84,982	6,040	2,436	2,149			
\$11,000-\$12,000.....	29	333,351	1,998	65,991	7,512	2,974	1,978			
\$12,000-\$13,000.....	26	321,759	1,806	57,448	7,201	3,350	2,437			

¹ Classes grouped to conceal the net income and identify o the taxpayer.

² Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

NEW MEXICO—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$13,000-\$14,000.....	27	\$364,108	\$4,369	\$83,933	\$6,423	\$3,686	\$643	\$4,112	\$14,874	4.08
\$14,000-\$15,000.....	17	245,343	1,960	38,498	5,592	2,191	633	3,900	12,316	5.02
\$15,000-\$20,000.....	52	895,252	7,068	235,800	18,016	13,408	5,819	12,253	49,476	5.53
\$20,000-\$25,000.....	26	592,236	9,793	166,414	12,217	13,455	2,695	5,044	33,411	5.64
\$25,000-\$30,000.....	13	356,921	1,929	60,237	8,614	10,437	905	16,325	36,281	10.16
\$30,000-\$40,000.....	21	636,196	3,625	193,422	12,050	19,812	3,713	6,327	41,902	6.02
\$40,000-\$50,000.....	9	392,297	2,475	140,467	7,827	21,507	3,940	4,359	37,613	9.59
\$50,000-\$60,000.....	4	213,056	2,190	125,463	2,936	7,457			10,393	4.88
\$60,000-\$70,000.....	6	401,016	3,706	129,832	7,368	18,409	4,079	9,012	28,868	9.69
\$70,000-\$80,000.....	2	152,778	955	50	5,822	14,409			20,231	13.24
\$80,000-\$90,000.....	4	340,974	2,000	231,259	6,831	20,365			33,338	9.78
\$90,000-\$100,000.....	1	(1)	(1)	(1)	(1)	(1)			10,356	10.48
\$100,000-\$150,000.....	3	(1)	(1)	(1)	(1)	(1)			36,121	10.02
\$150,000-\$200,000.....	2	(1)	(1)	(1)	(1)	(1)			47,767	14.48
\$200,000-\$250,000.....	1	(1)	(1)	(1)	(1)	(1)			40,406	16.64
\$250,000-\$300,000.....										
\$300,000-\$400,000.....										
\$400,000-\$500,000.....										
\$500,000-\$750,000.....										
\$750,000-\$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 ¹										
Grand total.....	4,448	20,892,721	182,305	2,981,064	248,498	275,357	40,583	78,428	642,866	3.08
		1,031,868	12,257	623,300	13,349	107,687	680	12,934		

NEW YORK.

\$2,000-\$2,500 ²	13,055	\$28,631,863	\$165,144	\$2,016,696	\$1,122,807	\$3,418	\$1,126,225	1.11
44,941	101,481,722	2,018,507	1,300,951	1,300,951	1,222,807	83,418	1,218,300	1.03
32,500-\$2,500	3,155	8,384,937	2,000,237	2,294,340	1,214,044	4,190	866	.81
43,452	118,402,397	1,729,996	1,980,886	3,767,890	1,322,411	22,242	1,346,388	1.19
32,500-\$3,000	1,734	5,803,791	3,034,371	5,837,153	1,322,411	22,242	1,346,388	.81
33,000-\$4,000	48,541	106,688,744	87,105	3,240,466	1,355,515	32,700	1,394,751	1.19
34,000-\$5,000	26,302	117,303,788	951,979	6,711,609	1,355,515	32,700	1,394,751	1.19
35,000-\$6,000	10,109	52,502,594	35,696	4,445,133	1,403,802	51,340	1,539,881	1.67
35,000-\$6,000	16,948	92,589,987	827,748	8,580,725	1,403,802	51,340	1,539,881	1.67
36,000-\$7,000	10,902	70,444,615	737,220	9,736,273	1,293,630	146,555	1,558,355	2.21
37,000-\$8,000	7,770	59,072,607	717,474	1,176,709	1,076,658	736,024	2,016,510	4.43
37,739	48,465,281	549,489	8,689,407	1,545,111	1,076,658	736,024	2,016,510	4.43
38,000-\$9,000	4,731	43,934,007	595,452	8,574,400	805,312	248,279	1,633,038	3.72
38,000-\$9,000	3,774	39,571,124	497,185	8,188,950	851,317	514,462	1,678,749	4.24
\$10,000-\$11,000	2,974	34,248,632	429,957	7,069,470	718,170	585,313	1,466,618	4.28
\$12,000-\$13,000	2,526	31,549,712	399,485	7,203,787	672,001	308,030	1,450,728	4.60
\$14,000-\$14,000	2,204	29,708,285	388,468	6,652,039	620,371	323,880	1,403,259	4.72
\$14,000-\$15,000	1,807	26,309,246	412,785	6,404,994	565,113	327,648	1,364,650	5.19
\$15,000-\$20,000	6,686	115,803,227	1,733,724	32,581,502	2,307,245	1,893,171	1,791,804	5.80
\$20,000-\$25,000	4,037	90,237,270	1,935,807	29,011,543	1,949,006	2,087,876	1,891,593	6.58
2,691	73,382,310	1,373,195	2,449,836	39,739,992	2,413,079	4,174,621	3,339,028	7.30
3,239	112,003,148	1,743,538	31,823,345	3,878,201	1,645,352	320,780	4,004,776	8.03
\$40,000-\$50,000	1,923	85,325,698	1,743,538	31,823,345	1,818,789	3,878,201	7,685,122	9.02
\$50,000-\$60,000	1,271	69,828,929	1,497,798	28,221,855	1,449,977	3,804,121	6,882,177	9.86
\$60,000-\$70,000	901	58,194,179	1,333,033	23,740,124	1,178,899	1,178,899	5,903,213	10.14
\$70,000-\$80,000	658	49,048,520	1,435,023	22,829,958	927,090	1,178,899	5,903,213	10.14
\$80,000-\$90,000	472	40,103,479	1,135,583	16,295,197	822,614	3,282,484	2,534,177	10.67
\$90,000-\$100,000	374	35,237,695	975,712	17,136,268	653,399	3,035,005	1,818,031	11.85
\$100,000-\$150,000	1,084	131,578,943	4,290,251	59,532,918	2,817,849	519,787	4,121,345	14.43
\$150,000-\$200,000	4,476	82,582,699	2,963,976	40,418,589	1,512,961	2,040,204	542,849	17.27
\$200,000-\$250,000	263	59,496,844	2,280,637	29,424,374	1,045,937	1,247,007	463,773	19.20
\$250,000-\$300,000	131	35,780,896	1,609,007	19,694,017	563,081	1,039,707	363,013	21.28
\$300,000-\$400,000	134	45,936,404	1,922,441	28,108,510	763,881	3,066,390	7,616,641	21.28
\$400,000-\$500,000	74	32,698,838	1,226,978	16,723,719	576,923	8,689,548	283,433	21.28
\$500,000-\$750,000	106	63,158,543	4,228,943	45,125,581	3,716,164	338,458	1,666,517	26.98
\$750,000-\$1,000,000	39	33,638,190	2,924,581	22,944,984	301,255	14,392,266	542,849	24.54
\$1,000,000-\$1,500,000	40	47,775,669	3,225,992	33,663,584	465,542	8,746,455	9,223,692	27.40
\$1,500,000-\$2,000,000	13	21,648,135	1,873,435	12,478,820	318,550	13,616,617	29,296	29.93
\$2,000,000-\$2,500,000	16	39,478,103	1,471,631	24,238,944	460,068	195,665	14,298,264	29.93
\$3,000,000-\$4,000,000	3	9,478,103	1,271,631	14,664,670	294,148	478,575	8,905,880	39.00
\$5,000,000-\$6,000,000	3	29,555,535	3,041,197	21,928,365	14,030	8,083,371	3,739,318	39.45
\$5,000,000-\$6,000,000	5	57,242,379	6,585,512	52,106,138	21,420	19,739,505	8,107,085	35.78
Grand total	266,223	2,439,736,148	67,311,008	791,043,169	39,419,530	181,199,627	249,579,422	10.23

¹ Classes grouped to conceal the net income and identity of the taxpayer.

² Non-taxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

NORTH CAROLINA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (3 per cent).	Invested capital (graded).		
\$2,000-\$2,500 ¹	1,716	\$3,819,510	\$56,691	\$264,502	\$15,083			\$15,083		
\$2,000-\$2,500.....	1,476	3,358,440	37,308	63,148		\$2,538	820	55,000	1.30	
\$2,500-\$3,000.....	1,674	5,816,215	39,276	274,670	37,984	5,780	3,936	57,687	1.71	
\$2,500-\$3,000.....	1,919	5,272,001	71,335	107,620	37,984	6,948	8,081	53,797	2.09	
\$3,000-\$4,000.....	2,585	1,146,039	33,644	438,933	10,242	9,028	1,655	56,847	2.65	
\$3,000-\$4,000.....	2,985	8,880,493	158,832	336,781	10,227	10,413	30,800	52,366	2.80	
\$4,000-\$5,000.....	137	611,732	18,750	378,538	23,325	8,534	1,481	42,321	3.23	
\$4,000-\$5,000.....	1,340	5,960,135	128,784	378,538	20,021	9,981	7,465	38,691	3.25	
\$5,000-\$6,000.....	26	137,219	8,748	92,766	11,723	7,550	1,571	38,767	3.49	
\$5,000-\$6,000.....	782	4,269,536	100,151	513,252	13,630	8,831	3,288	34,272	4.08	
\$6,000-\$7,000.....	523	3,368,551	69,519	515,915	14,672	9,833	8,225	35,047	4.20	
\$7,000-\$8,000.....	345	2,572,657	71,651	520,753	13,630	9,831	7,523	34,272	4.08	
\$8,000-\$9,000.....	253	2,145,535	52,920	432,205	35,922	9,028	1,655	56,847	2.65	
\$9,000-\$10,000.....	198	1,300,374	55,063	486,437	30,800	10,227	10,413	52,366	2.80	
\$10,000-\$11,000.....	126	1,379,213	36,147	351,764	23,325	8,534	1,481	42,321	3.23	
\$11,000-\$12,000.....	104	1,189,053	29,918	360,348	19,674	9,981	7,465	38,691	3.25	
\$12,000-\$13,000.....	89	1,111,200	43,301	363,479	20,021	11,723	6,750	38,767	3.49	
\$13,000-\$14,000.....	62	835,019	23,446	255,650	14,672	9,833	8,225	35,047	4.20	
\$14,000-\$15,000.....	58	839,963	23,233	301,035	13,630	9,831	7,523	34,272	4.08	
\$15,000-\$20,000.....	168	2,896,153	96,907	1,164,377	49,697	44,637	21,379	115,966	4.00	
\$20,000-\$25,000.....	101	2,248,283	81,857	975,647	37,870	49,703	26,840	117,549	5.23	
\$25,000-\$30,000.....	56	1,539,488	48,190	665,383	24,866	40,464	18,750	100,210	6.51	
\$30,000-\$40,000.....	88	2,995,243	91,790	1,379,000	49,337	98,466	34,788	193,624	6.46	
\$40,000-\$50,000.....	27	1,220,781	40,501	590,640	18,092	45,692	15,646	98,517	8.07	
\$50,000-\$60,000.....	17	915,965	56,300	484,069	9,658	29,964	7,111	4,513	5.26	
\$60,000-\$70,000.....	8	502,270	13,538	405,397	5,195	24,635	6,084	35,914	7.15	
\$70,000-\$80,000.....	8	594,488	6,397	193,203	14,407	48,639	3,994	76,081	12.80	
\$80,000-\$90,000.....	11	930,561	17,352	226,581	25,707	73,444	6,694	105,905	11.38	
\$90,000-\$100,000.....	12	1,000,997	1,655	70,960	4,419	13,968	350	18,707	9.84	
\$100,000-\$150,000.....	12	1,405,391	45,787	768,013	19,792	91,546	6,237	173,327	12.33	
\$150,000-\$200,000.....	5	333,142	4,230	324,856	10,372	51,458	13,722	75,552	22.54	
\$200,000-\$250,000.....	2	1,153,477	17,070	337,393	27,006	197,134	20,208	315,904	27.38	
\$250,000-\$300,000.....	2	569,734	7,534	553,114	139	116,998	733	117,870	20.69	
\$300,000-\$400,000.....	1	(4)	(4)	(4)	(4)	(4)	(4)	137,436	34.88	
\$400,000-\$500,000.....	1	(4)	(4)	(4)	(4)	(4)	(4)	109,536	27.13	

	1	(²)	(³)	(⁴)	(⁵)	(⁶)	(⁷)	(⁸)	(⁹)	(¹⁰)	(¹¹)	(¹²)
\$500,000-\$750,000.....												23.27
\$750,000-\$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 ²		1,039,233	103,994	1,693,829	15,316,242	760,112	421,823	1,291	196,095	257,363	2,651,504	3.81
Grand total.....	13,253	69,649,131	1,693,829	15,316,242	760,112	421,823	1,291	196,095	257,363	2,651,504	3.81	

NORTH DAKOTA.

\$2,000-\$2,500 1	2,114	\$1,694,842	\$58,339	\$131,023	\$15,230	\$2,647	478	2,011	815,230	0.42		
\$2,500-\$3,000 1	1,569	3,591,177	28,509	38,849	38,676	4,069	1,003	34	44,272	1.86		
\$3,000-\$3,500 1	791	2,115,042	28,583	119,760	27,707	5,100	1,495	59	34,421	2.17		
\$3,500-\$4,000 1	1,980	5,466,817	56,157	56,085	4,813	5,360	1,386	4,578	32,728	3.25		
\$4,000-\$4,500 1	327	1,074,636	20,419	188,130	19,958	5,967	1,967	3,792	31,077	3.37		
\$4,500-\$5,000 1	2,743	9,320,903	112,868	214,570	12,627	4,168	1,534	3,111	21,460	3.37		
\$5,000-\$5,500 1	51	222,540	4,511	113,794	10,569	3,867	2,742	1,917	19,095	4.09		
\$5,500-\$6,000 1	1,362	6,079,409	78,882	221,710	7,039	3,092	7,489	2,890	11,530	2.89		
\$6,000-\$6,500 1	17	91,572	1,830	46,575	11,587	5,996	1,585	2,011	21,179	3.57		
\$6,500-\$7,000 1	702	3,820,147	55,933	201,303	17,782	4,753	1,475	1,266	13,678	3.87		
\$7,000-\$7,500 1	369	2,376,577	32,602	177,993	402,579	17,080	1,809	5,583	13,828	4.01		
\$7,500-\$8,000 1	213	1,586,451	26,604	181,785	11,269	12,400	2,039	4,001	29,429	4.68		
\$8,000-\$8,500 1	130	1,103,722	17,648	116,451	7,795	17,228	2,223	1,069	23,233	3.33		
\$8,500-\$9,000 1	100	1,955,978	20,396	127,496	12,034	17,968	1,111	1,069	39,980	7.33		
\$9,000-\$10,000 1	61	637,563	17,827	123,034	8,667	9,573	253	11,108	23,332	4.44		
\$10,000-\$11,000 1	41	406,501	8,667	70,192	10,569	3,867	2,742	1,917	19,095	4.09		
\$11,000-\$12,000 1	32	398,784	6,037	133,726	7,630	5,996	1,585	2,011	21,179	3.57		
\$12,000-\$13,000 1	44	593,785	7,630	147,308	11,587	5,996	1,585	2,011	21,179	3.57		
\$13,000-\$14,000 1	25	361,406	5,175	88,994	7,782	4,753	1,475	1,266	13,678	3.87		
\$14,000-\$15,000 1	21	1,207,929	22,758	402,579	23,440	17,080	1,809	5,583	13,828	4.01		
\$15,000-\$20,000 1	28	628,321	19,009	190,747	11,269	12,400	2,039	4,001	29,429	4.68		
\$20,000-\$25,000 1	15	420,019	7,795	187,552	7,213	17,228	2,223	1,069	23,233	3.33		
\$25,000-\$30,000 1	16	545,207	12,492	202,993	1,133	17,968	1,111	1,069	39,980	7.33		
\$30,000-\$40,000 1	12	529,438	18,456	313,508	7,400	9,573	253	11,108	23,332	4.44		
\$40,000-\$50,000 1	2	103,282	11,151	151,097	1,844	2,851	811	5,095	9,315	5.51		
\$50,000-\$70,000 1	3	185,301	11,847	128,192	1,351	2,851	811	9,315	8,022	11.13		
\$70,000-\$80,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$80,000-\$90,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$90,000-\$100,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$100,000-\$150,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$150,000-\$200,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$200,000-\$270,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$250,000-\$300,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$300,000-\$400,000 1	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)

² Classes grouped to conceal the net income and identity of the taxpayers.

¹ Nontaxable; exemptions and dividends exceed the net income.

\$13,000-\$14,000	608	8,225,759	191,831	2,740,335	131,780	80,079	98,229	10,891	320,979	3.90
\$14,000-\$15,000	503	7,303,148	136,908	3,188,254	127,639	81,433	86,173	14,199	309,444	4.24
\$15,000-\$20,000	1,717	29,693,032	671,383	13,849,554	481,991	432,773	339,803	58,497	1,313,064	4.42
\$20,000-\$25,000	969	22,030,028	511,827	10,267,487	348,028	438,156	293,002	80,720	1,160,561	5.27
\$25,000-\$30,000	601	16,260,707	432,114	6,431,684	247,375	423,082	229,897	41,290	944,614	5.81
\$30,000-\$40,000	735	25,106,723	624,557	13,357,414	395,210	784,498	351,377	109,304	1,610,419	6.41
\$40,000-\$50,000	396	17,544,523	475,452	9,782,527	250,743	653,803	204,131	200,290	1,317,997	7.51
\$50,000-\$60,000	273	14,919,945	440,377	8,346,065	203,687	651,229	186,397	147,109	1,184,420	7.94
\$60,000-\$70,000	157	10,150,516	309,074	6,638,890	123,861	508,517	122,783	21,872	777,023	7.65
\$70,000-\$80,000	128	9,543,469	346,483	5,099,932	108,873	559,270	125,125	39,486	844,754	8.85
\$80,000-\$90,000	87	7,291,205	219,649	4,712,536	86,045	467,313	112,808	100,442	775,698	10.68
\$90,000-\$100,000	58	5,515,966	169,312	4,021,871	50,206	360,003	57,233	25,865	491,907	8.97
\$100,000-\$150,000	172	20,486,761	795,911	12,891,740	370,620	2,059,749	298,618	81,712	3,383,690	16.52
\$150,000-\$200,000	87	11,425,946	407,469	8,432,242	63,860	1,114,473	114,309	11,373	1,373,181	12.02
\$200,000-\$250,000	28	6,123,976	237,903	4,279,242	63,860	811,784	839,805	20,433	1,752,012	28.61
\$250,000-\$300,000	24	6,010,724	302,919	5,178,942	58,140	870,551	53,753	3,650	986,004	11.92
\$300,000-\$400,000	16	5,576,153	205,289	4,176,144	44,348	861,738	79,089	885,175	878,175	17.67
\$400,000-\$500,000	11	4,896,261	207,205	3,459,518	49,305	809,180	19,789	878,245	19,791	17.91
\$500,000-\$750,000	16	9,503,336	379,705	7,063,034	71,466	1,753,243	30,839	1,825,548	19,531	19.53
\$750,000-\$1,000,000	6	5,515,111	199,100	4,977,540	18,558	1,538,506	5,528	1,582,500	28,511	28.51
\$1,000,000-\$1,500,000	2	()	()	()	()	()	()	514,012	26,311	26.31
\$1,500,000-\$2,000,000	5	()	()	()	()	()	()	()	1,079,033	11.96
\$2,000,000-\$3,000,000	1	()	()	()	()	()	()	()	1,222,555	25.64
\$3,000,000-\$5,000,000		()	()	()	()	()	()	()	()	()
\$5,000,000 and over		()	()	()	()	()	()	()	()	()
Classes grouped 1										
(grand total).....	95,396	15,859,998	1,089,060	15,463,418	2,034	2,832,885	12,051	1,083,394	30,980,654	5.20

OKLAHOMA.

\$2,000-\$2,500 ²	3,372	\$7,803,840	\$47,226	\$338,238	\$33,128	\$5,918			\$33,128	0.38
\$2,500-\$3,000	3,817	8,697,852	38,906	66,639	187,892	12,208			58,392	.45
\$3,000-\$3,500	1,153	3,128,065	23,980	111,735	58,325	14,437				
\$3,500-\$4,000	4,698	12,874,707	83,233	346,477	139,022	15,978				
\$4,000-\$4,500	5,739	19,664,226	257,520	287,554	139,022	17,551				
\$4,500-\$5,000	3,108	19,664,226	8,152	274,918	141,133	17,700		\$461	139,845	.71
\$5,000-\$6,000	3,007	13,405,837	195,460	429,538	141,133	18,140			141,133	1.05
\$6,000-\$7,000	18	36,037	2,476	41,901	125,479	\$5,918			131,920	1.32
\$7,000-\$8,000	1,586	8,673,606	90,968	574,009	154,051	12,208		523	134,058	2.06
\$8,000-\$9,000	1,006	6,507,481	81,918	554,461	114,119	9,488		1,776	122,403	2.46
\$9,000-\$10,000	667	4,972,504	65,384	471,143	95,536	14,437		2,642	107,370	2.92
\$10,000-\$15,000	434	3,674,130	51,111	430,519	15,978	15,978		3,435	101,707	3.33
\$15,000-\$20,000	321	3,052,786	43,328	406,776	64,498	17,551		10,733	90,124	3.35
\$20,000-\$30,000	242	2,537,884	46,338	344,017	56,084	12,910		3,430	90,124	3.80
\$30,000-\$40,000	174	1,994,102	29,978	280,744	44,439	18,140		11,921	75,787	3.80

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxable: exemptions and dividends exceed the net income.

TABLE 2a. PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

OKLAHOMA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$12,000-\$15,000.....	119	\$1,498,486	\$24,850	\$303,560	\$31,940	\$14,639	\$10,210	\$10,649	\$67,438	4.50
\$13,000-\$14,000.....	122	1,665,839	24,136	369,049	38,785	19,483	13,639	1,138	73,045	4.38
\$14,000-\$15,000.....	104	1,307,373	26,787	225,102	37,767	20,848	9,137	2,692	70,444	4.67
\$15,000-\$20,000.....	324	5,706,010	98,850	1,181,196	135,955	95,674	33,756	18,064	283,449	4.97
\$20,000-\$25,000.....	174	3,891,264	61,722	990,610	91,677	93,735	34,495	33,725	253,632	6.52
\$25,000-\$30,000.....	114	3,069,334	48,986	841,915	69,628	97,574	22,766	20,847	210,815	6.88
\$30,000-\$40,000.....	120	4,098,139	52,137	1,151,407	96,151	151,453	23,470	64,551	335,625	8.19
\$40,000-\$50,000.....	58	2,575,776	49,815	687,916	69,029	128,333	18,960	34,746	251,068	9.75
\$50,000-\$70,000.....	35	1,833,164	22,755	675,432	46,954	111,809	16,312	2,338	177,413	9.68
\$60,000-\$70,000.....	17	1,101,432	15,992	344,276	27,124	79,616	3,376	8,314	118,430	10.75
\$70,000-\$80,000.....	18	1,282,411	20,100	175,486	43,986	104,942	4,549	12,474	149,565	11.66
\$80,000-\$100,000.....	11	625,211	23,759	96,941	30,538	81,224	5,157	3,295	128,785	13.92
\$100,000-\$150,000.....	7	3,074,026	24,074	954,606	16,230	60,168	23,956	24,494	86,859	12.96
\$150,000-\$200,000.....	25	1,489,719	32,069	310,664	71,789	336,176	672	83,672	436,325	14.94
\$200,000-\$250,000.....	5	1,073,573	10,521	176,859	32,551	172,474	18,648	30,571	289,372	19.42
\$250,000-\$300,000.....	2	321,356	7,616	147,546	13,178	104,238	3,045	151,632	174,198	16.22
\$300,000-\$400,000.....	2	645,287	600	106,949	4,108	106,790	735	111,633	151,633	28.94
\$400,000-\$500,000.....	3	1,926,427	116,355	1,119,762	32,409	436,773	6,605	61,650	537,437	27.90
\$500,000-\$750,000.....	2	2,126,348	32,016	1,385,331	28,131	383,733	411,834	411,834	411,834	19.37
\$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.....										
Grand total.....	28,031	139,660,858	1,774,604	17,567,799	1,881,446	2,844,313	314,882	436,655	5,477,296	3.92

STATISTICS OF INCOME.

OREGON.

\$2,000-\$2,500	847	\$1,875,445	\$15,957	\$89,990	\$21,406	\$21,406	\$21	\$21,427	0.37
\$2,500-\$3,000	2,554	5,800,851	29,073	381,402	38,245	38,245	240	381,485	.51
\$3,000-\$3,500	184	457,485	6,657	57,575	183,842	183,842			
\$3,500-\$4,000	2,394	6,540,178	55,376	183,842	127,503	127,503			
\$4,000-\$4,500	72	247,649	3,582	209,994	209,994	209,994			
\$4,500-\$5,000	2,630	9,049,421	86,149	146,182	146,182	146,182			
\$5,000-\$5,500	1,315	5,939,921	56,650	190,710	63,892	63,892	69	64,210	1.08
\$5,500-\$6,000	2	10,366	900	8,260					
\$6,000-\$6,500	744	4,111,330	45,964	347,921	59,954	59,954	6,838	68,995	1.08
\$6,500-\$7,000	483	3,156,115	40,229	332,975	56,410	56,410	121	66,690	2.11
\$7,000-\$7,500	327	2,476,312	30,284	308,779	45,875	45,875	8,611	63,319	2.56
\$7,500-\$8,000	236	2,004,784	25,115	244,803	41,511	41,511	2,860	62,103	3.10
\$8,000-\$8,500	327	2,035,818	26,886	325,517	43,744	43,744	5,126	75,811	3.69
\$8,500-\$9,000	212	1,348,107	12,086	248,681	28,202	28,202	8,843	53,090	3.94
\$9,000-\$10,000	105	1,202,057	12,388	180,128	28,084	28,084	5,254	50,877	4.23
\$10,000-\$11,000	83	1,044,482	18,569	212,678	22,424	22,424	10,848	49,537	4.74
\$11,000-\$12,000	59	808,961	9,591	154,103	18,361	18,361	6,331	39,527	4.89
\$12,000-\$13,000	58	852,895	11,249	124,832	20,282	20,282	7,789	48,207	5.65
\$13,000-\$14,000	173	2,992,702	47,018	497,659	50,386	50,386	27,127	176,292	5.89
\$14,000-\$15,000	124	7,727,768	33,239	1,143,124	70,544	70,544	37,083	164,859	6.04
\$15,000-\$20,000	40	1,385,853	26,094	492,716	29,753	29,753	37,089	111,168	8.02
\$20,000-\$30,000	37	1,928,612	37,935	770,099	40,122	40,122	25,071	153,485	7.96
\$30,000-\$40,000	28	1,233,822	22,126	457,306	26,230	26,230	31,494	118,884	9.63
\$40,000-\$50,000	9	491,076	9,198	271,794	7,184	7,184	15,854	48,394	9.85
\$50,000-\$70,000	13	831,482	15,844	339,557	14,542	14,542	16,902	80,508	9.68
\$70,000-\$80,000	13	987,032	6,018	150,636	30,962	30,962	23,493	164,213	16.70
\$80,000-\$90,000	5	497,203	4,473	202,925	8,123	8,123	4,018	35,427	8.29
\$90,000-\$100,000	3	260,700	4,859	89,315	6,260	6,260	4,540	28,063	9.65
\$100,000-\$150,000	2	747,884	15,809	472,967	9,440	9,440	63,530	82,556	11.08
\$150,000-\$200,000	2	344,165	7,701	308,369	3,865	3,865	24,070	24,441	7.10
\$200,000-\$300,000	4	961,715	23,070	412,333	19,560	19,560	137,753	206,802	21.50
\$300,000-\$400,000	1	(4)	(4)	(4)	(4)	(4)	(4)	(4)	18.33
\$400,000-\$500,000	1	(4)	(4)	(4)	(4)	(4)	(4)	(4)	43.01
\$500,000-\$750,000	1	(4)	(4)	(4)	(4)	(4)	(4)	(4)	55.56
\$750,000-\$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		2,026,955	2,097	285,404	59,804	657,424	189,364	3,178,781	4.77
Grand total	12,965	66,587,023	751,628	9,583,011	990,293	1,498,266	430,443	3,178,781	4.77

1 Nontaxable; exemptions and dividends exceed the net income.

2 Classes grouped to conceal the identity and net income of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

PENNSYLVANIA.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal per cent.	Invested capital (graded).		
\$2,000-\$2,500 1	17,555	\$41,380,146	\$1,270,357	\$2,359,779	\$224,767		\$1,001	\$225,858	0.37	
\$2,000-\$2,500 1	27,047	61,234,385	372,422	976,272	1,618,254		3,331	415,047	.58	
\$2,500-\$3,000 1	4,348	11,600,903	123,411	1,618,254	110,636		7,143	519,191	.52	
\$2,500-\$3,000 1	26,085	71,222,737	582,206	1,556,355	510,571		13,111	199,049	.30	
\$3,000-\$4,000 1	1,443	4,899,080	96,628	1,972,650	184,692		1,246			
\$3,000-\$4,000 1	28,880	99,258,751	1,017,383	7,108,147	73,474	\$88,399	35,660	150,155	.31	
\$4,000-\$5,000 1	453	2,004,443	44,495	1,447,685	91,094	98,443	61,302	225,806	.64	
\$4,000-\$5,000 1	14,984	66,852,768	1,429,857	4,634,888	35,668	93,668	118,909	270,602	.89	
\$5,000-\$6,000 1	78	492,707	20,410	300,142	167,447	260,000	558,011	1,004,059	3.86	
\$5,000-\$6,000 1	8,932	48,910,700	700,310	6,306,345	52,687	131,165	152,776	348,864	1.61	
\$6,000-\$7,000 1	3,370	34,820,313	815,072	5,507,087	35,668	93,668	118,909	270,602	2.08	
\$7,000-\$8,000 1	3,056	20,389,382	510,756	2,069,630	167,447	260,000	558,011	1,004,059	3.09	
\$8,000-\$9,000 1	3,056	26,015,670	428,170	5,285,395	52,687	131,165	152,776	348,864	4.48	
\$9,000-\$10,000 1	2,285	21,957,637	363,806	4,893,883	242,661	148,242	189,761	589,039	4.55	
\$10,000-\$11,000 1	1,456	19,728,511	306,418	5,174,020	4,219	156,011	25,450	359,431	3.38	
\$11,000-\$12,000 1	1,499	17,242,827	331,543	4,333,161	9,219	145,301	25,450	359,431	4.55	
\$12,000-\$13,000 1	1,189	14,988,993	252,374	4,133,304	127,817	156,011	25,450	359,431	4.48	
\$13,000-\$14,000 1	992	13,370,114	235,919	3,945,122	272,224	150,132	154,077	599,192	4.48	
\$14,000-\$15,000 1	902	13,035,918	223,858	3,706,623	64,141	883,985	636,361	1,945,985	4.55	
\$15,000-\$20,000 1	3,049	52,676,642	1,089,302	16,706,623	64,141	883,985	636,361	1,945,985	4.55	
\$20,000-\$25,000 1	1,735	38,655,434	799,751	13,613,896	429,040	980,108	559,167	205,504	5.62	
\$25,000-\$30,000 1	1,091	30,655,533	708,321	11,883,983	183,893	896,201	416,561	1,400,169	5.45	
\$30,000-\$40,000 1	1,427	48,972,314	1,063,026	19,103,011	305,808	1,515,056	406,265	346,548	7.10	
\$40,000-\$50,000 1	782	34,934,600	878,755	15,294,210	120,672	1,485,270	393,032	2,233,726	6.72	
\$50,000-\$60,000 1	508	27,497,248	881,621	12,240,241	316,015	1,515,056	406,265	346,548	7.10	
\$60,000-\$70,000 1	331	22,407,244	683,111	11,375,403	233,873	1,303,210	306,150	705,865	8.86	
\$70,000-\$80,000 1	265	19,738,776	503,434	9,611,373	363,796	1,310,319	286,381	667,083	12.06	
\$80,000-\$90,000 1	189	16,771,401	470,227	7,591,747	281,018	1,209,446	222,926	155,972	10.78	
\$90,000-\$100,000 1	158	14,741,248	320,806	5,290,806	262,882	2,129,473	180,178	1,883,362	11.23	
\$100,000-\$150,000 1	456	55,085,737	1,813,119	30,727,621	882,305	2,138,473	180,178	2,586,269	17.54	
\$150,000-\$200,000 1	166	28,618,347	981,360	15,168,894	448,481	2,739,287	680,977	7,881,458	14.33	
\$200,000-\$250,000 1	84	18,564,843	587,170	10,504,592	273,172	2,831,672	324,053	5,360,816	18.74	
\$250,000-\$300,000 1	62	11,637,016	331,620	8,006,508	123,647	2,831,672	227,137	3,694,854	19.90	
\$300,000-\$400,000 1	48	23,369,039	1,201,734	11,185,140	401,197	2,218,026	49,642	2,445,727	21.02	
\$400,000-\$500,000 1	21	9,301,274	335,664	4,247,000	189,398	2,369,061	179,659	5,795,958	24.80	
								2,805,499	29.87	

\$50,000-\$70,000	24	15,010,100	691,882	9,388,561	205,969	3,979,313	198,212	431,764	4,815,258	32.08
\$70,000-\$1,000,000	21	17,454,334	963,887	11,938,528	184,697	4,732,454	62,927	563,985	5,514,063	31.76
\$1,000,000-\$1,500,000	8	10,355,885	365,885	8,713,208	58,652	3,309,696	25,769		3,394,117	32.63
\$1,500,000-\$2,000,000	4	7,038,063	210,892	2,433,668	156,694	2,856,249	203,253		3,576,532	50.67
\$2,000,000-\$3,000,000	3	8,638,284	818,343	8,840,859		3,435,687	10,407		3,446,094	39.89
\$3,000,000-\$5,000,000										
\$5,000,000-\$10,000,000										
\$10,000,000-\$50,000,000										
\$50,000,000 and over										
(Grand total)	161,503	1,110,800,293	25,297,224	317,088,601	8,161,461	55,215,701	8,067,476	6,327,194	77,804,835	7.00

RHODE ISLAND.

\$2,000-\$2,500 ¹	1,394	\$3,072,356	\$15,786	\$256,660		\$2,438	1,106		\$15,175	0.37
\$2,500-\$3,000	1,837	4,139,367	23,475	70,003	\$15,175	4,837	4,083	133	44,784	1.66
\$3,000-\$3,500	392	1,139,507	10,758	304,442	304,442	9,170	8,133	481	51,130	2.31
\$3,500-\$4,000	1,743	5,163,826	632,355	1,033,220	23,061	7,224	10,215	337	46,804	2.59
\$4,000-\$4,500	223	752,816	9,968	481,076		10,077	13,544		54,151	3.00
\$4,500-\$5,000	1,776	6,125,002	59,454	323,269		13,181	14,632	676	59,282	3.15
\$5,000-\$5,500	105	463,139	5,738	374,230		14,897	18,765	17	36,549	3.04
\$5,500-\$6,000	892	3,967,662	39,995	369,461	40,822	12,994	15,802	472	57,693	3.65
\$6,000-\$6,500	10	51,670	2,039	38,022		13,792	16,556		52,791	5.00
\$6,500-\$7,000	654	3,580,353	46,134	376,522	45,650	19,143	20,790	1,802	45,572	3.81
\$7,000-\$7,500	414	2,691,350	37,945	655,014	35,731	19,143	20,790	1,802	45,572	3.81
\$7,500-\$8,000	295	2,211,645	33,791	538,587	33,346	13,792	16,556	2,063	52,791	5.00
\$8,000-\$9,000	214	1,806,463	30,219	182,130	29,028	10,077	13,544		54,151	3.00
\$9,000-\$10,000	190	1,807,889	28,084	552,527	29,797	13,181	14,632		59,282	3.15
\$10,000-\$11,000	177	1,881,575	29,060	480,241	30,793	9,011	8,603		36,549	3.04
\$11,000-\$12,000	105	1,201,490	19,091	480,241	18,658	11,097	18,765		57,693	3.65
\$12,000-\$13,000	126	1,580,278	26,659	606,068	24,359	12,790	15,802	1,802	45,572	3.81
\$13,000-\$14,000	89	1,195,285	23,994	492,979	19,143	13,792	16,556		52,791	5.00
\$14,000-\$15,000	73	1,036,740	14,095	332,533	20,360	10,077	13,544		54,151	3.00
\$15,000-\$20,000	274	4,067,987	79,132	1,291,077	73,701	70,950	48,679	17,461	210,791	4.49
\$20,000-\$25,000	131	2,899,129	63,036	2,069,636	63,036	57,640	36,758	4,153	145,782	6.68
\$25,000-\$30,000	96	2,603,787	63,746	1,127,250	43,528	72,107	48,522	13,869	173,963	6.41
\$30,000-\$40,000	129	4,476,838	119,007	2,289,233	71,307	155,783	48,522	11,289	286,901	6.41
\$40,000-\$50,000	70	3,162,037	51,194	1,806,817	46,944	133,754	36,814	39,612	257,124	8.13
\$50,000-\$60,000	33	2,733,219	58,870	1,478,158	46,122	144,189	94,079	27,787	312,177	11.42
\$60,000-\$70,000	50	2,137,885	92,277	1,158,635	32,306	122,513	31,016	34,125	219,960	10.20
\$70,000-\$80,000	18	1,337,741	40,824	890,574	17,831	85,821	27,160	12,540	123,352	9.08
\$80,000-\$90,000	15	1,235,911	56,133	635,030	17,331	84,582	21,436		123,352	9.82
\$90,000-\$100,000	8	738,318	38,753	488,478	9,954	59,200	1,980		71,134	9.38
\$100,000-\$150,000	34	4,118,613	171,691	2,693,029	76,554	59,200	32,988	5,882	610,124	15.38
\$150,000-\$200,000	14	2,379,424	124,315	1,410,929	31,660	263,037	31,353		327,871	13.78
\$200,000-\$250,000	7	1,559,554	69,795	1,943,811	20,340	261,169	19,982		304,351	19.51
\$250,000-\$300,000	6	1,630,441	49,420	1,191,910	19,066	236,224	2,142		237,462	13.79
\$300,000-\$400,000	6	1,992,548	20,705	1,332,120	24,944	383,791	1,016		409,751	20.56

¹ Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES, showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

RHODE ISLAND—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.		Personal service (8 per cent).	Invested capital (graded).		
\$100,000-\$500,000	7	\$3,010,192	\$37,718	\$1,362,670	\$60,673	\$52,667	\$867,423	Per cent.	
\$50,000-\$100,000	4	2,393,072	146,397	1,572,068	26,213	8,604	678,780	28.82	
\$75,000-\$50,000	2	(1)	(1)	(1)	(1)	(1)	583,119	28.36	
\$1,000,000-\$1,500,000	1	(1)	(1)	(1)	(1)	(1)	332,773	29.88	
\$1,500,000-\$2,000,000	1	(1)	(1)	(1)	(1)	(1)	678,176	31.01	
\$2,000,000-\$3,000,000	1	(1)	(1)	(1)	(1)	(1)	42,334	42.34	
\$3,000,000-\$4,000,000	1	(1)	(1)	(1)	(1)	(1)	1,079,034	52.39	
\$4,000,000-\$5,000,000									
\$5,000,000 and over.									
(Classes grouped 1.		\$6,682,062	\$218,519	\$3,805,645	\$99,326	\$25,768	\$98,843		
(Grand total	11,616	93,663,069	2,603,082	35,130,416	1,175,007	633,681	215,128	\$,684,074	9.27

SOUTH CAROLINA.

\$2,000-\$5,500 ²	1,583	\$3,537,847	\$43,065	\$140,052	\$14,655	\$149	\$14,804	0.45
\$2,000-\$2,500	1,468	3,320,305	31,414	60,994				
\$2,500-\$3,000 ²	588	1,566,666	30,199	214,906				
\$2,500-\$3,000	1,780	4,874,843	65,515	79,955	22,404	90	22,500	.46
\$3,000-\$4,000 ²	244	816,781	21,277	244,327				
\$3,000-\$4,000	2,338	8,046,150	124,002	220,644	45,435	500	45,935	.57
\$4,000-\$5,000 ²	2,52	8,231,949	5,379	141,380				
\$4,000-\$5,000	1,349	6,014,852	99,268	1,210,722	28,269	359	28,631	.48
\$5,000-\$6,000 ²	1,313	68,543	3,178	10,122				
\$5,000-\$6,000	753	4,118,873	87,179	278,727	7,677	381	10,640	.26
\$6,000-\$7,000	455	2,603,415	65,711	25,132	6,272	11,287	42,786	1.43
\$7,000-\$8,000	296	2,213,115	58,171	334,364	14,875	7,444	29,202	1.32
\$8,000-\$9,000	203	1,722,834	28,104	229,115	5,628	14,458	56,898	3.30
\$9,000-\$10,000	162	1,327,438	34,730	234,081	7,714	11,729	22,836	1.49
\$10,000-\$11,000	97	1,002,354	15,963	144,049	8,318	1,343	28,558	2.85
\$11,000-\$12,000	77	879,956	15,422	150,978	7,447	8,853	2,150	2.42
\$12,000-\$13,000	76	945,577	21,960	180,576	8,327	10,261	38,005	4.05
\$13,000-\$14,000	48	638,607	17,165	119,614	13,911	4,230	33,479	5.24

\$14,000-\$15,000.....	43	624,128	14,170	81,761	15,245	8,388	13,414	6,011	43,058	6.90
\$15,000-\$20,000.....	131	2,282,923	479,705	77,886	32,809	39,908	38,565	7,886	139,108	6.10
\$20,000-\$25,000.....	73	1,013,006	282,272	463,467	35,188	35,763	22,539	2,150	95,640	3.93
\$25,000-\$30,000.....	46	1,246,908	283,775	494,723	22,653	38,080	19,962	8,254	88,949	7.13
\$30,000-\$40,000.....	41	1,309,831	37,689	502,731	29,338	49,833	23,343	18,013	120,327	8.61
\$40,000-\$50,000.....	21	955,258	20,646	449,640	19,330	49,941	17,259	4,132	90,722	9.50
\$50,000-\$60,000.....	8	446,826	14,753	124,957	11,118	23,718	17,282	2,830	44,948	10.06
\$60,000-\$70,000.....	3	188,601	3,340	75,731	3,792	12,794	1,308	17,894	17,894	9.48
\$70,000-\$80,000.....	4	306,723	4,424	102,811	7,400	28,305	4,182	7,400	40,087	13.07
\$80,000-\$90,000.....	3	248,463	100	132,300	4,100	25,000	6,141	33,241	33,241	13.38
\$90,000-\$100,000.....			()	()	()	()	()	()	18,331	13.52
\$100,000-\$200,000.....	1	()	()	()	()	()	()	()	57,100	30.86
\$200,000-\$500,000.....			()	()	()	()	()	()		
\$500,000-\$1,000,000.....			()	()	()	()	()	()		
\$1,000,000-\$5,000,000.....	1	()	()	()	()	()	()	()	129,058	31.72
\$5,000,000-\$8,000,000.....			()	()	()	()	()	()	369,154	45.77
\$8,000,000-\$4,000,000.....			()	()	()	()	()	()		
\$4,000,000-\$5,000,000.....			()	()	()	()	()	()		
\$5,000,000 and over.....			()	()	()	()	()	()		
Classes grouped ¹		1,535,527	29,445	139,003	52,303	473,617	28,974	18,949		
Grand total.....	11,960	55,375,849	1,017,172	7,399,213	500,895	846,734	262,234	94,472	1,713,335	3.00

SOUTH DAKOTA.

\$2,000-\$2,500 ²	3,087	\$6,836,463	\$65,151	\$125,774	\$31,423			\$142	\$31,565	0.44
\$2,500-\$3,000 ²	3,178	7,256,339	45,796	51,075	31,075					
\$3,000-\$3,500 ²	1,167	5,151,868	36,565	96,535	96,535					
\$3,500-\$4,000 ²	4,144	11,386,041	106,193	119,375	71,375		\$120		50,146	.44
\$4,000-\$4,500 ²	381	1,247,703	22,974	119,442	119,442					
\$4,500-\$5,000 ²	5,639	19,452,250	199,988	211,004	211,004			3	121,045	.62
\$5,000-\$5,500 ²	50	224,631	4,701	127,449	127,449					
\$5,500-\$6,000 ²	2,660	11,800,603	132,519	216,257	216,257		144		109,162	.93
\$6,000-\$6,500 ²	12	63,749	1,040	29,212	29,212					
\$6,500-\$7,000.....	1,279	6,977,375	86,569	243,176	99,021	\$4,902	664	189	104,776	1.50
\$7,000-\$7,500.....	710	4,552,334	54,275	255,394	75,975	9,000	1,708	87,567	87,567	1.92
\$7,500-\$8,000.....	341	2,541,317	30,625	132,677	49,167	8,158	3,297	3,297	62,046	2.44
\$8,000-\$9,000.....	229	1,934,916	20,148	156,021	39,434	8,581	3,424	3,110	54,859	2.84
\$9,000-\$10,000.....	149	1,412,870	17,033	106,438	31,383	8,367	2,199	3,696	45,645	3.23
\$10,000-\$11,000.....	91	951,069	10,801	100,106	100,106	6,585	1,241	3,743	32,905	3.46
\$11,000-\$12,000.....	50	573,612	6,047	82,594	13,181	4,835	3,005	4,780	25,801	4.50
\$12,000-\$13,000.....	37	463,018	6,096	94,924	9,215	1,967	1,101	2,770	18,053	3.90

¹ Classes grouped to conceal the net income and identity of the taxpayers. ² Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

SOUTH DAKOTA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$13,000-\$14,000.....	28	\$376,027	\$5,258	\$103,732	\$7,654	\$3,874	\$974	\$3,067	\$15,569	4.13
\$14,000-\$15,000.....	33	478,056	5,883	120,715	10,545	5,633	5,060	5,129	26,367	5.52
\$15,000-\$20,000.....	74	1,264,050	24,037	379,114	24,110	20,075	5,817	10,263	60,295	4.77
\$20,000-\$25,000.....	28	617,002	9,930	244,587	12,020	15,125	1,873	2,613	31,661	5.13
\$25,000-\$30,000.....	18	489,349	4,444	135,661	10,622	11,001	2,468	8,589	32,680	6.68
\$30,000-\$40,000.....	17	581,956	3,403	338,740	7,698	18,642	2,936	2,976	26,276	5.03
\$40,000-\$50,000.....	2	91,218	1,008	33,213	1,976	4,365	.....	1,264	7,603	8.34
\$50,000-\$60,000.....	4	217,283	.....	69,266	.....	10,540	303	7,283	21,390	9.84
\$60,000-\$70,000.....	2	.....	(1)	(1)	(1)	(1)	(1)	.....	6,306	4.83
\$70,000-\$80,000.....	2	.....	(1)	(1)	(1)	(1)	(1)	.....	2,166	1.45
\$80,000-\$90,000.....	1	.....	(1)	(1)	(1)	(1)	(1)	.....	12,970	15.40
\$90,000-\$100,000.....	1	.....	(1)	(1)	(1)	(1)	(1)	.....	20,697	15.98
\$100,000-\$130,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$130,000-\$200,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$200,000-\$250,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$250,000-\$300,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$300,000-\$400,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$400,000-\$500,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$500,000-\$750,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$750,000-\$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 1.....	.....	493,721	7,001	276,864	5,912	32,286	3,941	.....	.....	.....
Grand total.....	23,414	\$5,434,860	909,061	3,921,345	734,522	176,945	38,242	60,843	1,010,552	1.18

Per cent.

TENNESSEE.

\$2,000-\$2,500 ²	2,124	\$4,976,302	\$60,252	\$269,041	\$25,281	\$7	\$25,288	0.39
\$2,500-\$3,000	2,817	6,452,788	46,720	75,958	825,281			
\$3,000-\$3,500 ²	2,570	1,547,886	25,980	359,173	37,785	144	37,929	.47
\$3,500-\$4,000	2,953	8,073,605	84,367	134,974				
\$4,000-\$4,500	3,460	959,604	27,810	430,110	81,513	170	81,684	.68
\$4,500-\$5,000 ²	1,234	11,944,310	163,350	387,766	77,520	923	78,443	1.01
\$5,000-\$6,000	734	7,542,782	11,191	373,686				
\$6,000-\$7,000 ²	24	7,129,207	4,475	448,393				
\$7,000-\$8,000	985	5,413,520	97,063	88,932	69,183	1,379	73,966	1.37
\$8,000-\$9,000	625	4,112,482	82,510	575,222	63,391	7,519	78,706	1.91
\$9,000-\$10,000	463	3,490,688	65,639	688,589	56,193	12,926	78,831	2.26
\$10,000-\$11,000	316	2,696,545	51,031	496,661	48,557	16,593	76,493	2.84
\$11,000-\$12,000	228	2,183,914	42,442	593,115	38,894	13,017	71,194	3.25
\$12,000-\$13,000	192	2,049,598	35,282	395,515	43,722	18,224	81,953	4.00
\$13,000-\$14,000	135	1,714,516	41,644	569,248	36,615	14,819	69,180	3.74
\$14,000-\$15,000	90	1,443,419	35,648	504,568	29,327	14,904	60,644	3.54
\$15,000-\$20,000	287	1,200,966	23,655	247,110	25,910	12,757	58,323	4.63
\$20,000-\$25,000	136	5,110,008	65,138	1,785,619	99,820	49,733	247,700	4.85
\$25,000-\$30,000	87	3,589,121	45,447	1,272,522	71,631	51,858	217,083	6.05
\$30,000-\$40,000	95	3,391,850	45,887	1,094,842	47,013	65,305	16,454	6.70
\$40,000-\$50,000	76	3,506,468	66,654	1,325,855	71,941	30,982	157,765	7.10
\$50,000-\$60,000	32	1,832,594	58,089	544,854	68,013	44,031	240,745	7.80
\$60,000-\$70,000	10	651,502	20,179	292,738	31,020	40,170	273,586	8.59
\$70,000-\$80,000	7	523,438	7,748	171,625	12,780	17,901	169,095	9.25
\$80,000-\$90,000	9	807,265	13,303	287,085	11,802	8,553	47,401	9.05
\$90,000-\$100,000	2	186,603	950	53,300	7,498	8,920	97,615	12.00
\$100,000-\$150,000	1	824,883	18,175	329,187	6,708	3,514	97,057	30.57
\$150,000-\$200,000	6	()	()	()	()	()	72,569	8.80
\$200,000-\$250,000	2	()	()	()	()	()	43,269	30.24
\$250,000-\$300,000	1	()	()	()	()	()	62,459	12.35
\$300,000-\$400,000	1	()	()	()	()	()		
\$400,000-\$500,000	2	()	()	()	()	()		
\$500,000-\$750,000	1	()	()	()	()	()		
\$750,000-\$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-\$7,500,000								
\$7,500,000-\$10,000,000								
\$1,000,000-\$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 1								
Grand total.....	18,137	91,993,540	1,549,212	16,861,277	1,121,369	421,205	2,602,388	2.89

¹ Classes grouped to conceal the net income and identity of the taxpayers.

² Nontaxable; exemptions and dividends exceed net income.

Income Range	1	(¹)	(²)	(³)	(⁴)	(⁵)	(⁶)	(⁷)	(⁸)	(⁹)	(¹⁰)	(¹¹)	
\$500,000-\$750,000.....	1											38,162	7.11
\$750,000-\$1,000,000.....	2											117,373	28.00
\$1,000,000-\$1,500,000.....	1											651,568	43.30
\$1,500,000-\$2,000,000.....	1												
\$2,000,000-\$3,000,000.....	1												
\$3,000,000-\$4,000,000.....	1												
\$4,000,000-\$5,000,000.....	1												
\$5,000,000 and over.....	1												
Classes grouped ²		6,763,178	197,702	4,661,832	136,423	2,075,931	9,333	751					
Grand total.....	39,379	286,541,837	6,514,686	43,166,168	4,564,466	6,435,889	1,531,426	560,886	13,092,667				4.42

UTAH.

\$2,000-\$2,500 1	1,310	\$2,892,333	\$41,855	\$129,307	\$10,018	\$1,121	186					\$10,018	0.40
\$2,500-\$3,000 1	1,121	2,534,510	10,333	27,539	10,333	27,539	1,978					23,461	1.69
\$3,000-\$3,500 1	412	1,109,885	26,630	131,504	131,504	131,504	2,866					21,023	2.26
\$3,500-\$4,000 1	981	2,672,969	21,335	60,274	11,143	60,274	3,518					21,290	2.40
\$4,000-\$4,500 1	193	640,731	28,320	239,382	239,382	239,382	4,332					19,528	3.27
\$4,500-\$5,000 1	1,177	4,008,802	33,398	154,844	24,347	154,844	4,340					20,904	3.21
\$5,000-\$5,500 1	52	210,717	10,031	189,384	423,936	189,384	4,348					23,545	3.94
\$5,500-\$6,000 1	570	2,555,963	41,900	169,384	423,936	169,384	4,125					36,173	3.72
\$6,000-\$6,500 1	22	117,037	6,702	70,075	33,907	70,075	7,384					9,854	3.75
\$6,500-\$7,000 1	343	1,872,654	31,069	174,282	33,907	174,282	2,401					25,274	1.35
\$7,000-\$7,500 1	217	1,386,374	26,437	300,094	19,082	300,094	2,401					23,461	1.69
\$7,500-\$8,000 1	141	1,062,627	17,871	262,053	15,318	262,053	3,690					21,023	2.26
\$8,000-\$8,500 1	165	886,003	19,228	226,434	13,640	226,434	3,690					442	0.42
\$8,500-\$9,000 1	78	730,447	14,375	220,166	11,173	220,166	4,003					4,332	0.42
\$9,000-\$10,000 1	63	670,613	14,040	186,286	11,481	186,286	4,330					553	0.42
\$10,000-\$12,000 1	52	495,218	10,480	197,123	10,951	197,123	5,389					3,747	0.42
\$12,000-\$13,000 1	35	337,428	9,856	220,133	7,178	220,133	4,852					3,747	0.42
\$13,000-\$14,000 1	34	702,843	13,970	314,190	11,031	314,190	7,384					3,452	0.42
\$14,000-\$15,000 1	18	922,540	3,909	108,499	3,335	108,499	2,890					3,609	0.42
\$15,000-\$20,000 1	103	1,792,889	33,417	803,721	26,576	803,721	27,335					674	0.42
\$20,000-\$25,000 1	37	963,307	24,413	366,829	11,544	366,829	18,004					1,058	0.42
\$25,000-\$30,000 1	52	747,267	17,420	447,456	11,676	447,456	22,156					6,329	0.42
\$30,000-\$40,000 1	23	808,228	12,728	450,063	12,636	450,063	25,132					3,362	0.42
\$40,000-\$50,000 1	18	797,038	22,956	517,088	8,806	517,088	25,854					8,683	0.42
\$50,000-\$60,000 1	10	545,747	14,159	494,043	2,551	494,043	22,791					876	0.42
\$60,000-\$70,000 1	7	461,653	4,686	202,847	7,314	202,847	24,372					1,826	0.42
\$70,000-\$80,000 1	4	292,527	825	115,283	1,417	115,283	15,922					870	0.42
\$80,000-\$90,000 1	2	170,767	4,094	174,552	550	174,552	9,986					1,262	0.42
\$90,000-\$100,000 1	1	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)
\$100,000-\$150,000 1	5	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)
\$150,000-\$200,000 1	1	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)
\$200,000-\$250,000 1	1	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)
\$250,000-\$300,000 1	2	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)
\$300,000-\$400,000 1	1	(²)	(²)	(²)	(²)	(²)	(²)					(²)	(²)

¹ Nontaxable; exemptions and dividends exceed the net income.

² Classes grouped to conceal the net income and identity of the taxpayers.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

UTAH—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$400,000—\$500,000										
\$500,000—\$750,000										
\$750,000—\$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 1		\$1,963,119	\$70,984	\$1,386,276	\$14,531	\$237,547	\$8,616	\$7,868		
Grand total	7,191	33,877,446	611,493	8,510,622	693,904	471,136	97,074	28,832	\$1,290,946	3.81

VERMONT.

\$2,000—\$7,500 ²	419	\$917,998	\$8,219	\$86,444	\$5,555				\$5,555	0.34
\$7,500—\$2,500	733	1,637,058	14,289	30,958						
\$2,500—\$5,000 ²	137	372,710	4,654	18,345	7,876				7,876	.43
\$5,000—\$3,000	667	1,819,672	17,984	63,713						
\$3,000—\$4,000	65	220,919	3,008	18,160						
\$4,000—\$4,000 ²	697	2,394,683	28,567	110,845	18,555		\$159		18,714	.78
\$4,000—\$5,000 ²	28	127,337	3,293	137,701						
\$4,000—\$5,000	389	1,728,973	22,314	177,474	17,372		80	\$71	17,653	1.01
\$5,000—\$6,000 ²	3	15,669	120	11,093						
\$5,000—\$6,000	231	1,269,309	18,934	185,802	16,411	\$812	210		17,623	1.37
\$6,000—\$7,000	158	1,082,645	18,712	250,809	13,617	1,700	1,078		16,395	1.51
\$7,000—\$8,000	91	680,354	13,205	138,377	10,925	1,946	1,480		14,451	2.11
\$8,000—\$9,000	77	652,530	13,619	171,952	10,256	2,655	2,111		13,022	2.31
\$9,000—\$9,000	55	521,995	9,810	171,175	7,337	2,577	1,671	1,131	12,709	2.33
\$10,000—\$10,000	42	440,744	9,237	152,153	6,923	3,057	1,680	218	11,908	2.70
\$11,000—\$12,000	38	436,367	7,159	133,389	7,205	4,431	3,387	422	14,023	3.21
\$12,000—\$13,000	37	458,372	8,831	196,077	6,078	4,282	2,653		13,455	2.93
\$13,000—\$14,000	25	338,030	7,436	107,613	6,124	3,748	1,739		11,611	3.43

\$14,000—\$15,000.....	23	333,725	5,977	153,097	4,867	3,886	3,231	1,828	13,812	4.14
\$15,000—\$20,000.....	64	1,110,351	28,411	416,229	19,643	17,638	8,941	7,416	53,638	4.83
\$20,000—\$25,000.....	29	649,677	9,305	347,754	8,716	11,712	4,640	5,903	33,971	5.22
\$25,000—\$30,000.....	28	794,998	16,458	369,351	12,345	20,517	7,075	8,055	47,995	6.27
\$30,000—\$40,000.....	30	1,024,900	26,845	698,988	12,804	36,750	4,408	13,829	67,800	6.62
\$40,000—\$50,000.....	10	448,926	9,707	245,357	6,778	20,570	5,429	3,083	33,845	7.98
\$50,000—\$60,000.....	9	494,844	13,278	280,966	5,985	28,417	6,112	5,539	42,003	8.48
\$60,000—\$70,000.....	4	255,534	3,230	312,963	2,308	8,972	10,758	11,280	11,280	4.71
\$70,000—\$80,000.....	2	683,532	22,901	393,047	8,459	44,272	10,758	63,516	9,571	9.57
\$80,000—\$100,000.....	7	186,406	752	140,975	1,125	13,976	356	15,171	19,924	11.96
\$100,000—\$150,000.....	11	192,148	15,963	140,975	3,125	13,976	469	15,171	15,171	7.89
\$150,000—\$200,000.....	1	1,308,472	86,487	1,080,823	13,125	139,603	3,514	186,711	186,711	11.45
\$200,000—\$250,000.....			()	()	()	()		21,506	21,506	14.01
\$250,000—\$300,000.....	1	()	()	()	()	()	()	50,782	50,782	18.96
\$300,000—\$400,000.....	2	()	()	()	()	()	()	243,627	243,627	35.01
\$400,000—\$500,000.....										
\$500,000—\$750,000.....										
\$750,000—\$1,000,000.....	1	()	()	()	()	()	()	373,431	373,431	33.66
\$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)										
Grand total.....	4,108	24,815,804	518,582	8,378,287	251,892	930,098	82,624	163,454	1,428,068	5.75

VIRGINIA.

\$2,000—\$2,500 ²	2,643	\$5,847,950	\$68,288	\$300,184	\$27,771		\$465		\$28,236	0.42
\$2,500—\$3,000.....	2,947	6,682,246	56,980	81,010	36,923			\$40	36,963	.44
\$3,000—\$3,500.....	3,112	8,494,674	39,087	356,637	36,923					
\$3,500—\$4,000.....	3,668	1,238,086	36,462	553,832	83,281		294	40	83,618	.67
\$4,000—\$5,000.....	3,031	12,467,263	198,901	500,620	83,281					
\$5,000—\$5,000.....	1,664	724,850	16,335	504,713	82,435					
\$4,000—\$5,000.....	1,844	8,254,525	147,968	580,656	82,435					
\$5,000—\$6,000.....	28	151,054	5,463	113,293	82,435		8,437	41	90,913	1.10
\$6,000—\$7,000.....	1,176	6,434,095	132,667	762,583	5,317					
\$7,000—\$8,000.....	647	4,195,777	99,792	693,815	27,859			161	15,148	.24
\$8,000—\$9,000.....	485	3,694,270	802,826	720,566	56,694			12,817	49,020	1.17
\$9,000—\$10,000.....	329	2,776,816	621,165	11,673	14,228			2,162	91,810	2.40
\$10,000—\$11,000.....	268	2,554,842	55,476	744,124	46,585			73,205	36,788	2.64
\$11,000—\$12,000.....	220	2,296,667	58,729	609,549	5,956			4,181	36,788	1.44
\$12,000—\$13,000.....	178	2,083,258	49,449	656,488	37,908			8,312	91,562	3.99
\$13,000—\$14,000.....	153	1,960,114	47,683	650,652	32,705			18,736	87,997	4.22
\$14,000—\$15,000.....								4,356	72,852	3.72

¹ Classes grouped to conceal the net income and identity of the taxpayers.
 ² Nontaxable; exemptions and dividends exceed net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

VIRGINIA—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$15,000—\$14,000.....	120	\$1,503,905	\$33,305	\$416,361	\$31,185	\$17,321	\$11,945	\$12,289	\$72,740	4.56
\$14,000—\$15,000.....	81	1,168,384	32,072	362,636	21,442	13,080	11,344	3,390	49,856	4.27
\$15,000—\$20,000.....	308	5,333,269	136,017	1,842,463	114,231	84,451	63,487	24,442	286,611	5.37
\$20,000—\$25,000.....	170	3,767,904	106,541	1,480,676	67,211	72,566	55,127	16,371	221,275	5.87
\$25,000—\$30,000.....	95	2,611,946	79,827	1,316,764	41,426	74,413	29,778	22,773	168,390	6.45
\$30,000—\$40,000.....	116	3,944,783	117,050	1,768,044	71,379	138,715	53,525	49,287	312,906	7.83
\$40,000—\$50,000.....	64	3,025,185	116,683	1,541,113	42,014	120,451	45,297	12,334	220,096	7.28
\$50,000—\$60,000.....	35	1,833,470	69,393	965,790	23,715	80,191	20,733	14,978	139,017	7.61
\$60,000—\$70,000.....	16	1,026,638	48,773	592,156	13,299	53,715	12,740	18,350	98,104	9.55
\$70,000—\$80,000.....	13	1,948,076	44,209	595,332	5,377	41,187	9,680	5,933	56,244	5.93
\$80,000—\$90,000.....	9	774,160	27,881	321,583	13,310	49,559	8,362	37,967	109,198	14.11
\$100,000—\$150,000.....	10	952,676	23,197	278,231	13,180	85,223	3,296	112,699	111,833	11.83
\$150,000—\$200,000.....	14	1,714,056	44,995	898,887	27,737	174,120	11,278	36,147	249,292	14.54
\$200,000—\$250,000.....	1	1,777,094	31,298	597,257	4,173	()	()	()	118,213	15.21
\$250,000—\$300,000.....	2	()	()	()	()	()	()	()	58,977	17.79
\$300,000—\$400,000.....	1	()	()	()	()	()	()	()	36,300	19.28
\$400,000—\$500,000.....	1	()	()	()	()	()	()	()	32,942	10.74
\$500,000—\$750,000.....	2	()	()	()	()	()	()	()	609,739	48.39
\$750,000—\$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.....										
Grand total.....	20,070	103,861,359	2,977,575	22,438,444	1,032,566	1,765,686	472,637	481,362	3,752,251	3.01

Per cent.

WASHINGTON.

\$2,000-\$2,500 ²	3,490	\$7,656,051	\$63,049	\$259,820	\$18,718							\$48,718	0.40
\$2,500-\$3,000	5,410	12,237,885	57,044	91,971									
\$3,000-\$3,500	673	1,791,349	23,234	231,043									
\$3,500-\$4,000	4,782	13,062,748	97,013	308,127	61,540							64,108	.49
\$4,000-\$4,500	5,197	17,835,952	174,520	327,353	133,306							134,074	.75
\$4,500-\$5,000	1,105	408,380	6,134	327,353									
\$5,000-\$5,000	2,550	11,348,877	112,902	950,141	121,003							122,703	1.08
\$5,000-\$6,000	13	70,569	1,749	49,190									
\$6,000-\$7,000	1,440	7,822,701	94,702	568,233	114,335							122,256	1.56
\$7,000-\$8,000	865	5,572,676	71,912	693,453	92,207							113,379	2.03
\$8,000-\$9,000	578	4,305,883	55,029	498,286	82,044							115,107	2.67
\$9,000-\$10,000	394	3,343,574	41,271	496,174	65,375							128,146	3.83
\$10,000-\$11,000	303	2,871,707	35,500	427,801	58,953							102,825	3.58
\$11,000-\$12,000	269	2,785,021	33,500	544,500	56,054							110,583	3.97
\$12,000-\$13,000	192	2,198,147	30,090	380,744	46,733							96,028	4.37
\$13,000-\$14,000	141	1,700,279	24,454	290,683	38,454							94,448	5.37
\$14,000-\$15,000	118	1,591,035	16,310	315,685	33,842							92,110	5.79
\$15,000-\$20,000	88	1,278,222	11,333	400,400	26,060							62,343	4.88
\$20,000-\$25,000	306	5,235,774	71,917	1,607,837	105,557							287,297	5.49
\$25,000-\$30,000	169	3,765,650	43,638	1,385,329	105,557							278,385	7.39
\$30,000-\$40,000	97	3,282,425	50,004	1,459,780	55,665							256,049	6.89
\$40,000-\$50,000	46	1,957,641	32,025	907,279	33,607							100,133	7.80
\$50,000-\$60,000	33	1,984,900	50,810	928,751	25,557							135,385	6.82
\$60,000-\$70,000	15	1,298,162	15,497	545,577	11,829							75,104	7.77
\$70,000-\$80,000	18	962,567	35,223	861,624	13,870							92,422	13.51
\$80,000-\$90,000	8	643,159	4,823	352,623	12,151							60,895	10.64
\$90,000-\$100,000	6	572,497	27,164	245,930	10,317							239,933	13.61
\$100,000-\$150,000	15	1,703,432	38,435	1,155,234	24,203							145,003	13.85
\$150,000-\$200,000	6	1,046,510	14,889	574,236	13,151							21,560	9.55
\$200,000-\$250,000	1	()	()	()	()							242,197	29.62
\$250,000-\$300,000	3	()	()	()	()							149,327	19.41
\$300,000-\$400,000	2	()	()	()	()								
\$400,000-\$500,000		()	()	()	()								
\$500,000-\$750,000	2	()	()	()	()							270,678	26.25
\$750,000-\$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 1		2,844,232	68,297	2,336,718	32,531							554,572	50.502
Grand total	27,087	126,775,115	1,445,728	20,742,315	1,435,967							487,200	3.23

1 Classes grouped to conceal the net income and identity of the taxpayers.

2 Nontaxable; exemptions and dividends exceed the net income.

TABLE 2a.—PERSONAL RETURNS—DISTRIBUTION OF INCOMES, BY CLASSES; showing for each class of income the number of returns, net income, contributions, dividends, tax, and relative percentages, by States—Continued.

WISCONSIN—Continued.

Income class.	Number of returns.	Total net income.	Exemptions from normal tax.		Normal tax.	Surtax.	War excess profits tax.		Total tax.	Average rate of tax.
			Contributions.	Dividends.			Personal service (8 per cent).	Invested capital (graded).		
\$400,000-\$500,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	\$149,465	32.02
\$500,000-\$750,000.....	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	277,902	39.29
\$750,000-\$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 1.....		\$1,174,088	\$10,004	\$714,595	\$17,589	\$406,018	\$3,760			
Grand total.....	35,194	175,150,253	2,841,411	47,461,859	1,670,697	2,593,271	868,112	\$234,112	5,366,192	3.06

WYOMING.

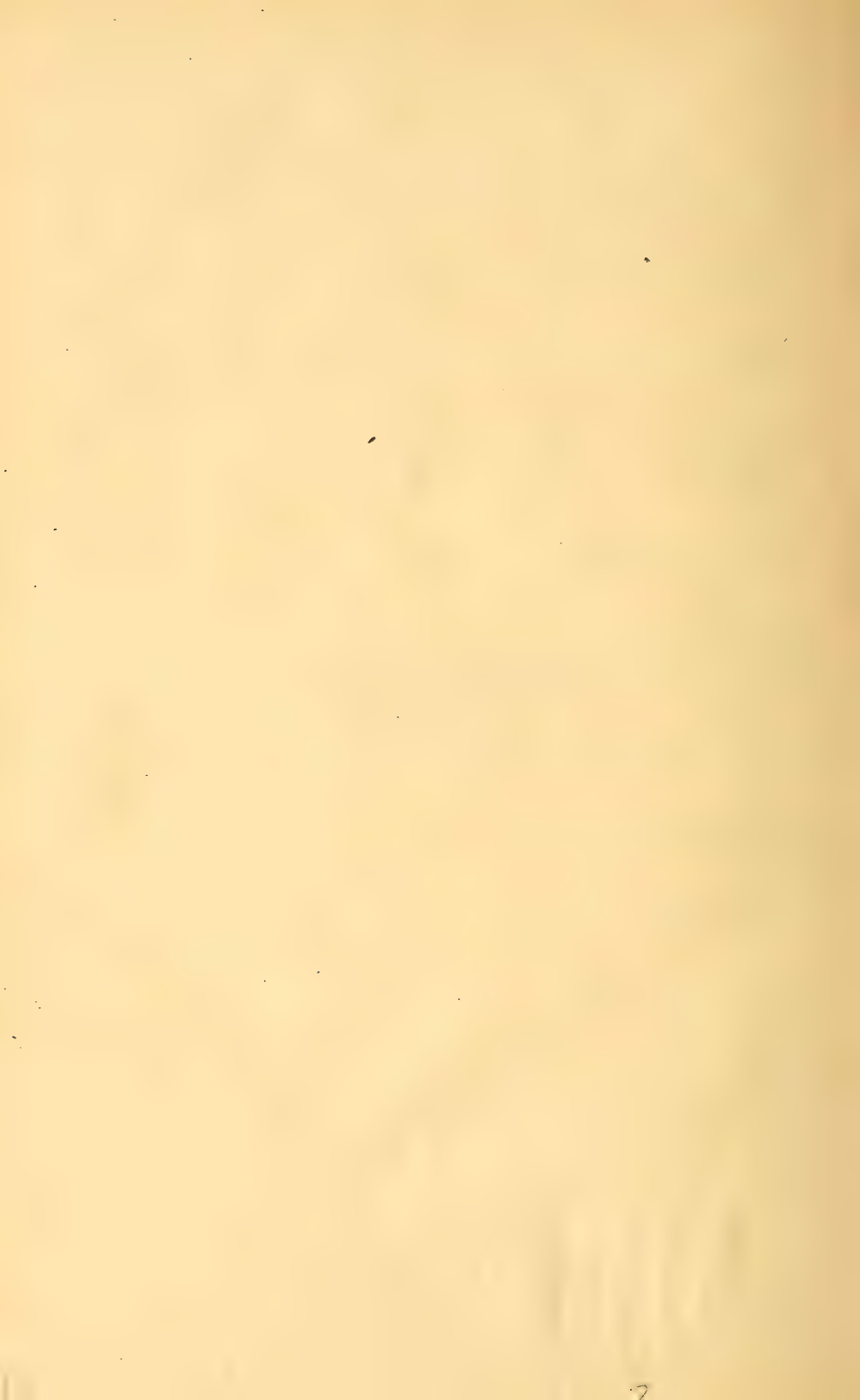
\$2,000-\$2,500 ²	538	\$1,185,346	\$7,387	\$34,995	\$9,419				\$9,419	0.46
\$2,500-\$3,500.....	914	2,062,510	8,353	14,414						
\$3,500-\$5,000 ²	111	298,061	1,907	40,954						
\$5,000-\$8,000.....	813	2,210,997	9,204	17,514	11,124				11,124	.50
\$8,000-\$4,000 ²	42	137,739	1,470	33,999						
\$4,000-\$4,000 ²	893	3,065,638	19,441	51,102	23,949			\$188	24,137	.79
\$4,000-\$5,000 ²	16	71,365	831	42,362						
\$4,000-\$5,000 ²	485	2,149,684	14,055	84,326	23,544			\$7	23,572	1.10
\$5,000-\$6,000 ²	4	21,727	26	8,766						
\$5,000-\$6,000 ²	244	1,342,648	8,114	104,322	21,158	\$999	190		22,347	1.66
\$6,000-\$7,000.....	153	986,211	8,738	79,825	16,958		834	51	19,828	2.01
\$7,000-\$8,000.....	110	831,460	5,453	140,013	15,967		1,644	604	20,966	2.52
\$8,000-\$9,000.....	84	713,769	5,980	85,267	14,768		3,222	1,222	22,416	3.14
\$9,000-\$10,000.....	71	676,899	3,921	78,013	15,433		3,486	4,645	26,127	3.86
\$10,000-\$11,000.....	66	688,809	5,027	109,251	14,541		3,486	3,094	27,185	3.95
\$11,000-\$12,000.....	37	423,281	3,365	74,083	10,333		2,357	672	17,068	4.03
\$12,000-\$13,000.....	35	433,121	5,168	87,112	9,401		1,684	2,625	18,175	4.20
\$13,000-\$14,000.....	26	350,918	1,674	57,507	8,397		1,120	4,460	14,016	3.99

\$14,000-\$15,000.....	30	434,452	1,990	95,016	9,991	5,735	2,339	8,591	26,656	6.14
\$15,000-\$20,000.....	69	1,209,988	9,919	290,378	27,686	22,507	4,975	12,286	67,454	5.57
\$20,000-\$25,000.....	41	906,563	7,571	279,680	21,152	21,595	19,833	10,095	72,695	8.02
\$25,000-\$30,000.....	29	787,674	6,045	193,349	20,886	24,731	3,814	7,238	56,669	7.19
\$30,000-\$40,000.....	34	1,177,613	17,005	441,094	26,413	47,063	4,163	18,931	96,600	8.20
\$40,000-\$50,000.....	15	728,894	6,807	191,966	20,413	41,483	6,239	6,717	75,271	10.33
\$50,000-\$60,000.....	10	552,438	8,991	132,850	15,038	34,060	4,788	3,612	57,495	10.41
\$60,000-\$70,000.....	5	327,121	2,450	162,994	8,288	20,267	1,424	.....	29,979	9.16
\$70,000-\$80,000.....	1	(1)	.....	(1)	(1)	(1)	.....	.....	2,138	2.95
\$80,000-\$90,000.....	1	(1)	(1)	(1)	(1)	(1)	.....	.....	6,943	7.14
\$90,000-\$100,000.....	2	(1)	(1)	(1)	(1)	(1)	.....	.....	33,120	14.89
\$100,000-\$150,000.....	3	(1)	.....	.....	(1)	(1)	(1)	.....	29,264	5.66
\$150,000-\$200,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$200,000-\$250,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$250,000-\$300,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$300,000-\$400,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$400,000-\$500,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$500,000-\$750,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$750,000-\$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 1.....	.....	909,147	900	229,563	9,153	61,112	1,200	.....	.....	.....
(Grand total.....	4,882	24,684,103	171,942	3,180,715	354,431	310,413	66,850	78,970	810,664	3.28

¹ Classes grouped to conceal net income and identity of the taxpayers.

² Nontaxable; exemptions and deductions exceed net income.

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