

BOSTON PUBLIC LIBRARY



3 9999 06316 240 6

12

F 17

No 9336.2473^a35

h

1918



GIVEN BY

h

TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME



COMPILED FROM THE RETURNS FOR 1918
UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE



WASHINGTON
GOVERNMENT PRINTING OFFICE
1921

TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME



COMPILED FROM THE RETURNS FOR 1918
UNDER THE DIRECTION OF THE
COMMISSIONER OF INTERNAL REVENUE



WASHINGTON
GOVERNMENT PRINTING OFFICE
1921

ADDITIONAL COPIES
OF THIS PUBLICATION MAY BE PROCURED FROM
THE SUPERINTENDENT OF DOCUMENTS
GOVERNMENT PRINTING OFFICE
WASHINGTON, D. C.

AT

15 CENTS PER COPY

▽

CONTENTS.

	Page.
OFFICIAL TRANSMITTAL.....	5
PERSONAL INCOME-TAX RETURNS.....	5
Text tables—	
Simple and cumulative distribution of personal returns, by income classes, calendar year 1918.....	6
Distribution of personal returns by States and Territories, calendar year 1918.....	7
Classification by sex and family relationship.....	8
Text table—Distribution of personal returns, by sex and family relationship, calendar year 1918.....	8
Income exempt from normal tax.....	8
Text table—Net income exempt from and amount subject to normal tax, personal returns, calendar year 1918.....	8
Service, business, and property as sources of income.....	8
Text table—Distribution by sources, personal income, calendar year 1918.....	9
Income from service, business, and property by income classes.....	9
Text tables—	
Distribution of personal income from service, business, and property, by income classes, calendar year 1918.....	9
Distribution of personal income by sources and by income classes, showing the proportionate amount from each source, expressed in percentages, calendar year 1918.....	10
Income from business.....	10
Text table—Income reported from business pursuits, calendar year 1918.....	11
PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.....	11
Text table—Returns of partnerships and personal service corporations, calendar year 1918.....	11
CORPORATION INCOME-TAX RETURNS.....	12
Corporation income distributed by industrial groups.....	13
Text table—Distribution of corporation income by industrial groups, and into those reporting net income and those reporting no net income, calendar year 1918.....	13-14
Income and deductions.....	15
Text tables—	
Distribution of corporation income by industrial groups and by nature of deductions, calendar year 1918.....	15-16
Corporation income and deductions by industrial groups, showing amounts returned expressed in percentages, calendar year 1918..	17
Income on Federal obligations not exempt from tax.....	17
Income wholly exempt from tax.....	17
Corporation returns distributed by income classes.....	18
Text table—Corporation returns distributed by income classes, calendar year 1918.....	18
INCOME RETURNS BY STATES.....	18
Combined personal and corporation income and tax.....	18
Text table—Personal and corporation income and tax by States and Territories, calendar year 1918.....	19
PROGRESS OF INCOME TAXATION.....	20
Text tables—	
Personal returns, number filed for calendar years 1918, 1917, and 1916, by income classes.....	20
Personal returns, net income reported for calendar years 1918, 1917, and 1916, by income classes.....	20
Personal returns, tax yield for calendar years 1918, 1917, and 1916, by income classes.....	21
Personal returns, average tax and average rate of tax per individual, calendar years 1918, 1917, and 1916, by income classes.....	21

PROGRESS OF INCOME TAXATION—Continued.

	Page.
Text tables—Continued.	
Personal returns, number filed for calendar years 1918, 1917, and 1916, by States and Territories.....	22
Personal returns, net income reported for calendar years 1918, 1917, and 1916, by States and Territories.....	23
Personal returns, tax yield for calendar years 1918, 1917, and 1916, by States and Territories.....	24
Personal returns, income by sources for calendar years 1918, 1917, and 1916.....	25
Corporation returns, number filed for calendar years 1918, 1917, and 1916, by States and Territories.....	26
Corporation returns, net income reported for calendar years 1918, 1917, and 1916, by States and Territories.....	27
Corporation returns, tax yield for calendar years 1918, 1917, and 1916, by States and Territories.....	28
SUMMARY OF INCOME REPORTED BY YEARS.....	28-30

BASIC TABLES.

PERSONAL INCOME TABLES—Nos. 1-9—

Distribution of income by States—	
1. For the United States.....	32-33
Distribution by income classes—	
2. For the United States.....	34-35
Simple and cumulative distribution by income classes—	
3. For the United States.....	36-37
Sex and family relationship—Distribution by States—	
4. For the United States.....	38-39
Sex and family relationship—Distribution by income classes—	
5. For the United States.....	40-41
Distribution of income by sources and by States—	
6. For the United States.....	42-43
Distribution of income by sources and by income classes—	
7. For the United States.....	44-45
Distribution by income classes—	
8. By States and Territories.....	46-80
Number of returns by income classes and by States and Territories, calendar years 1918, 1917, and 1916—	
9. For the United States.....	81-89

CORPORATION INCOME TABLES—Nos. 10-13

Distribution by States—	
10. For the United States.....	92-93
Distribution by industries—	
11. For the United States.....	94-101
Distribution by income classes—	
12. By industrial groups.....	102-112
Distribution by industrial groups—	
13. By States and Territories.....	113-150



CHART SHOWING BY INCOME CLASSES, THE NUMBER OF PERSONAL INCOME-TAX RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1918.

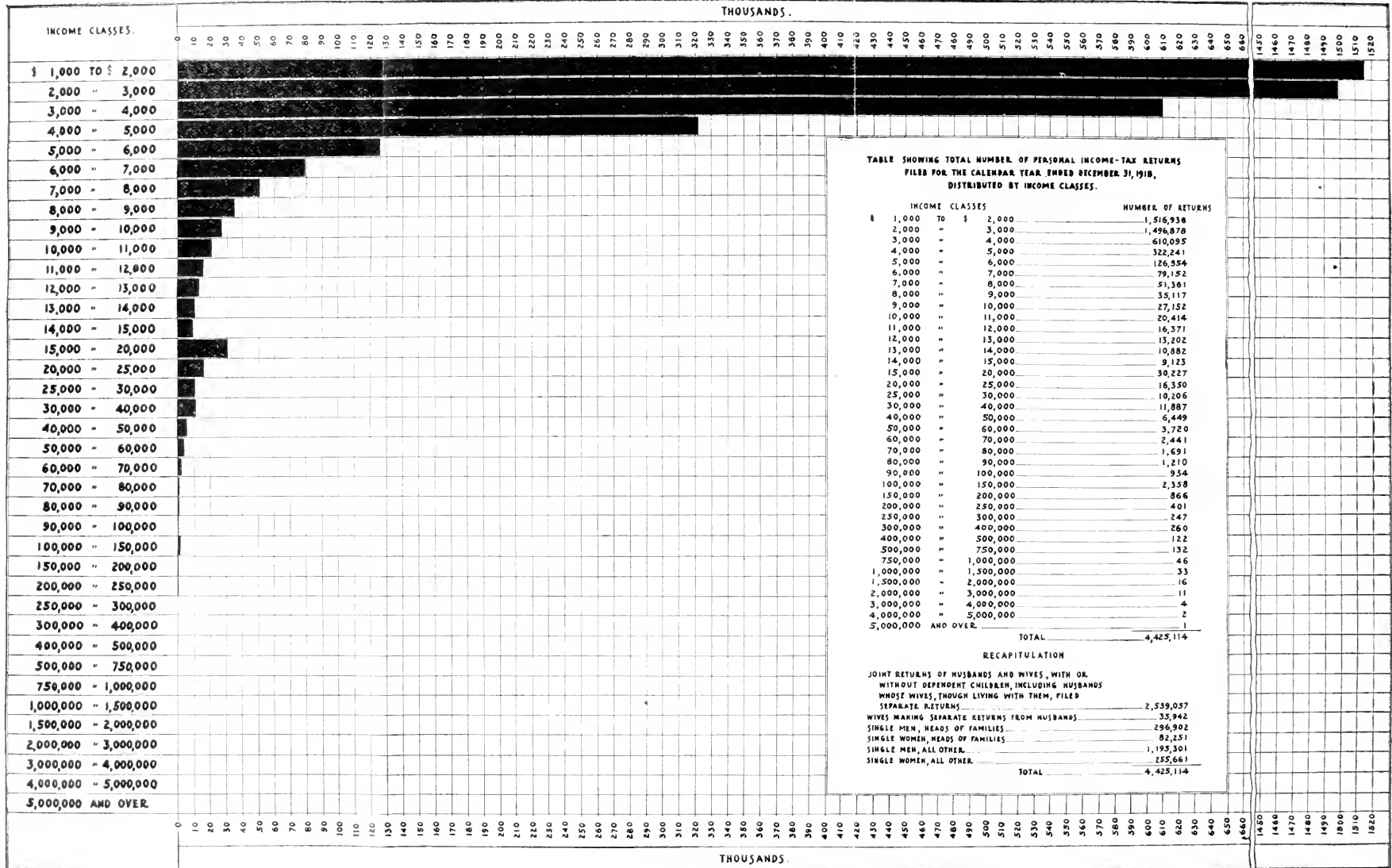


TABLE SHOWING TOTAL NUMBER OF PERSONAL INCOME-TAX RETURNS FILED FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1918, DISTRIBUTED BY INCOME CLASSES.

INCOME CLASSES	NUMBER OF RETURNS
\$ 1,000 TO \$ 2,000	1,516,938
2,000 " 3,000	1,496,878
3,000 " 4,000	610,095
4,000 " 5,000	322,241
5,000 " 6,000	126,554
6,000 " 7,000	79,152
7,000 " 8,000	51,361
8,000 " 9,000	35,117
9,000 " 10,000	27,152
10,000 " 11,000	20,414
11,000 " 12,000	16,571
12,000 " 13,000	13,202
13,000 " 14,000	10,882
14,000 " 15,000	9,123
15,000 " 20,000	30,227
20,000 " 25,000	16,350
25,000 " 30,000	10,206
30,000 " 40,000	11,887
40,000 " 50,000	6,449
50,000 " 60,000	3,720
60,000 " 70,000	2,441
70,000 " 80,000	1,691
80,000 " 90,000	1,210
90,000 " 100,000	954
100,000 " 150,000	2,358
150,000 " 200,000	866
200,000 " 250,000	401
250,000 " 300,000	247
300,000 " 400,000	260
400,000 " 500,000	122
500,000 " 750,000	132
750,000 " 1,000,000	46
1,000,000 " 1,500,000	33
1,500,000 " 2,000,000	16
2,000,000 " 3,000,000	11
3,000,000 " 4,000,000	4
4,000,000 " 5,000,000	2
5,000,000 AND OVER.	1
TOTAL	4,425,114

RECAPITULATION

JOINT RETURNS OF HUSBANDS AND WIVES, WITH OR WITHOUT DEPENDENT CHILDREN, INCLUDING HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS—	2,539,037
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS.	35,942
SINGLE MEN, HEADS OF FAMILIES.	296,902
SINGLE WOMEN, HEADS OF FAMILIES.	82,251
SINGLE MEN, ALL OTHER.	1,195,301
SINGLE WOMEN, ALL OTHER.	255,661
TOTAL	4,425,114

STATISTICS OF INCOME, CALENDAR YEAR 1918.

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., December 23, 1920.

Hon. DAVID F. HOUSTON,
Secretary of the Treasury.

SIR: I have the honor to transmit herewith the following statistical report of economic data compiled from the returns of net income (individual, corporation, and partnership) filed for the calendar year ended December 31, 1918.

PERSONAL INCOME-TAX RETURNS.

The number of personal returns filed as of the calendar year ended December 31, 1918, was 4,425,114. The total amount of net income reported by these returns was \$15,924,639,355, and the tax (normal tax and surtax) amounted to \$1,127,721,835. The average amount of tax per individual was \$254.85, and the average tax rate 7.08 per cent. As compared with 1917, the above figures show a growth of 952,224 in the number of returns filed, and an increase in the total net income reported amounting to \$2,272,256,148, likewise an increase of \$436,228,881 in the total tax.

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

The distribution of the returns reporting net income not in excess of \$5,000 was based on a comprehensive study and analysis of the data obtained from a sufficient number of such returns filed in each collection district to have constituted a fair average sample of the total.

Simple and cumulative distribution of personal returns, by income classes, calendar year 1918.

[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.....	1,516,938	34.28	4,425,114	1,516,938	100.00	34.28
\$2,000 to \$3,000.....	1,496,878	33.83	2,908,176	3,013,816	65.72	68.11
\$3,000 to \$5,000.....	932,336	21.06	1,411,298	3,946,152	31.89	89.17
\$5,000 to \$10,000.....	319,356	7.22	478,962	4,265,508	10.83	96.39
\$10,000 to \$25,000.....	116,599	2.63	159,606	4,382,077	3.61	99.02
\$25,000 to \$50,000.....	28,542	.65	43,037	4,410,619	.98	99.67
\$50,000 to \$100,000.....	9,996	.23	14,495	4,420,615	.33	99.90
\$100,000 to \$150,000.....	2,358	.05	4,499	4,422,973	.10	99.95
\$150,000 to \$300,000.....	1,514	.035	2,141	4,424,487	.05	99.985
\$300,000 to \$500,000.....	352	.009	627	4,424,809	.015	99.991
\$500,000 to \$1,000,000.....	178	.004	245	4,425,047	.006	99.998
\$1,000,000 and over.....	67	.002	67	4,425,114	.002	100.000
Total.....	4,425,114	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$2,232,354,577	14.02	\$15,924,639,355	\$2,232,354,577	100.00	14.02
\$2,000 to \$3,000.....	3,626,824,833	22.78	13,692,284,778	5,859,179,410	85.98	36.80
\$3,000 to \$5,000.....	3,535,219,007	22.20	10,065,459,945	9,394,398,417	63.20	59.00
\$5,000 to \$10,000.....	2,145,690,016	13.47	6,530,240,938	11,540,088,433	41.00	72.47
\$10,000 to \$25,000.....	1,736,548,050	10.90	4,384,550,922	13,276,636,483	27.53	83.37
\$25,000 to \$50,000.....	978,042,710	6.14	2,648,002,872	14,254,679,193	16.63	89.51
\$50,000 to \$100,000.....	679,720,737	4.27	1,669,960,162	14,934,399,930	10.49	93.78
\$100,000 to \$150,000.....	284,106,740	1.78	990,239,425	15,218,506,670	6.22	95.56
\$150,000 to \$300,000.....	305,024,817	1.92	706,132,685	15,523,531,487	4.44	97.48
\$300,000 to \$500,000.....	144,545,428	.91	401,107,808	15,668,076,915	2.52	98.39
\$500,000 to \$1,000,000.....	119,075,548	.75	256,502,440	15,787,152,463	1.61	99.14
\$1,000,000 and over.....	137,486,892	.86	137,486,892	15,924,639,355	.86	100.00
Total.....	15,924,639,355	100.00				

Income classes.	Tax (normal tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$26,481,602	2.35	\$1,127,721,835	\$26,481,602	100.00	2.35
\$2,000 to \$3,000.....	35,415,341	3.14	1,101,240,233	61,896,946	97.65	5.49
\$3,000 to \$5,000.....	82,928,720	7.35	1,065,824,889	144,825,666	94.51	12.84
\$5,000 to \$10,000.....	93,057,963	8.25	982,896,169	237,883,629	87.16	21.09
\$10,000 to \$25,000.....	142,448,679	12.63	889,838,206	380,332,308	78.91	33.72
\$25,000 to \$50,000.....	130,240,648	11.55	747,388,527	510,572,956	66.28	45.27
\$50,000 to \$100,000.....	147,428,655	13.07	617,148,879	658,001,611	54.73	58.34
\$100,000 to \$150,000.....	95,680,064	8.48	469,720,224	753,681,675	41.66	66.82
\$150,000 to \$300,000.....	136,155,916	12.07	374,040,160	889,837,591	33.18	78.89
\$300,000 to \$500,000.....	79,164,847	7.03	237,884,244	969,002,438	21.11	85.92
\$500,000 to \$1,000,000.....	69,834,148	6.19	158,719,397	1,038,836,586	14.08	92.11
\$1,000,000 and over.....	88,885,249	7.89	88,885,249	1,127,721,835	7.89	100.00
Total.....	1,127,721,835	100.00				

The distribution of the personal returns by States and Territories is exhibited in the following table, in which are shown, for each State, the number of returns filed, the amount of net income, and the tax yield; also relative percentages.

Distribution of personal returns, by States and Territories, calendar year 1918.

States and Territories.	Number of returns.	Per cent.	Total net income.	Per cent.	Total tax.	Per cent.
Alabama.....	38,988	0.88	\$121,250,953	0.76	\$1,431,563	0.39
Alaska.....	7,606	.17	15,431,987	.10	316,859	.03
Arizona.....	13,701	.31	41,579,450	.26	1,724,116	.15
Arkansas.....	20,612	.47	76,354,037	.48	3,269,477	.29
California.....	206,471	4.67	701,850,380	4.42	36,070,926	3.20
Colorado.....	54,160	1.22	159,487,951	1.00	5,844,925	.52
Connecticut.....	86,489	1.95	295,617,840	1.86	17,690,343	1.57
Delaware.....	10,239	.23	48,358,031	.30	7,158,522	.63
District of Columbia.....	43,776	.99	138,966,315	.87	8,669,100	.77
Florida.....	19,102	.43	63,681,401	.40	2,367,463	.21
Georgia.....	39,073	.88	148,366,439	.93	7,077,184	.63
Hawaii.....	4,242	.10	20,054,940	.13	1,857,352	.17
Idaho.....	19,249	.44	55,954,296	.35	1,493,518	.13
Illinois.....	366,918	8.29	1,256,309,485	7.89	84,560,642	7.50
Indiana.....	104,581	2.36	325,549,440	2.04	11,456,898	1.02
Iowa.....	118,933	2.69	450,267,585	2.83	15,928,158	1.41
Kansas.....	64,794	1.46	218,524,054	1.37	7,880,244	.70
Kentucky.....	47,098	1.06	166,350,127	1.04	7,918,960	.70
Louisiana.....	33,432	.76	137,261,983	.86	9,353,518	.83
Maine.....	25,104	.57	84,033,212	.53	4,263,003	.38
Maryland.....	87,085	1.97	303,421,092	1.91	20,415,237	1.81
Massachusetts.....	209,786	4.74	868,460,461	5.46	81,307,340	7.21
Michigan.....	135,349	3.06	415,313,164	2.61	22,336,385	1.98
Minnesota.....	84,515	1.91	291,074,629	1.83	15,262,760	1.35
Mississippi.....	19,949	.45	70,323,185	.44	3,542,849	.31
Missouri.....	110,890	2.50	409,013,021	2.57	20,716,692	1.84
Montana.....	34,464	.78	90,091,830	.57	3,012,902	.27
Nebraska.....	96,049	2.17	306,053,565	1.92	9,373,582	.83
Nevada.....	7,097	.16	17,826,669	.11	412,342	.04
New Hampshire.....	17,317	.39	56,889,284	.36	2,827,724	.25
New Jersey.....	185,706	4.20	653,112,589	4.10	43,109,648	3.82
New Mexico.....	13,084	.30	36,591,416	.23	989,825	.09
New York.....	559,753	12.65	2,719,713,784	17.08	354,263,417	31.41
North Carolina.....	21,738	.49	89,748,811	.56	5,575,001	.49
North Dakota.....	29,120	.66	89,586,415	.56	2,219,954	.20
Ohio.....	306,918	6.94	993,314,432	6.24	55,170,252	4.89
Oklahoma.....	46,818	1.05	163,678,297	1.03	7,649,280	.68
Oregon.....	34,592	.78	111,601,050	.70	6,049,987	.54
Pennsylvania.....	518,729	11.72	1,770,848,133	11.12	137,781,370	12.22
Rhode Island.....	32,921	.74	129,630,322	.81	13,512,766	1.20
South Carolina.....	20,239	.46	73,855,345	.46	2,732,593	.24
South Dakota.....	45,505	1.03	151,725,486	.95	4,139,239	.37
Tennessee.....	38,232	.86	139,173,691	.87	6,795,268	.60
Texas.....	114,500	2.59	392,975,557	2.47	21,575,479	1.91
Utah.....	18,517	.42	52,454,404	.33	1,347,780	.12
Vermont.....	9,965	.23	34,063,265	.21	1,821,823	.16
Virginia.....	51,207	1.16	173,104,495	1.09	7,674,725	.68
Washington.....	95,422	2.16	266,096,746	1.67	9,743,163	.86
West Virginia.....	48,876	1.10	156,557,747	.98	5,709,295	.51
Wisconsin.....	94,704	2.14	290,199,685	1.82	11,382,127	1.01
Wyoming.....	7,821	.18	26,413,937	.17	1,272,692	.11
Nonresident aliens and citizens residing abroad.....	3,678	.08	56,473,942	.35	8,665,567	.77
Total.....	4,425,114	100.00	15,924,639,355	100.00	1,127,721,835	100.00

CLASSIFICATION BY SEX AND FAMILY RELATIONSHIP (PERSONAL RETURNS).

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

Distribution of personal returns, by sex and family relationship, calendar year 1918.

[Summary of Table 4.]

Status of family relationship.	Returns.		Net income.	
	Number.	Per cent.	Amount.	Per cent.
Joint returns of husbands and wives, with or without dependent children, and of husbands whose wives, though living with them, filed separate returns.....	2, 559, 057	57.83	\$10, 942, 720, 894	68.71
Wives making separate returns from husbands.....	35, 942	.82	333, 218, 749	2.09
Single men, heads of families.....	296, 902	6.71	857, 115, 228	5.38
Single women, heads of families.....	82, 251	1.86	273, 794, 078	1.72
Single men, all other.....	1, 195, 301	27.00	2, 726, 887, 806	17.13
Single women, all other.....	255, 661	5.78	790, 902, 600	4.97
Total.....	4, 425, 114	100.00	15, 924, 639, 355	100.00

INCOME EXEMPT FROM NORMAL TAX (PERSONAL RETURNS).

The amount of net income free from normal tax on account of personal exemption and dividends is shown in the following table:

Net income exempt from an amount subject to normal tax, personal returns, calendar year 1918..

Status of income.	Amount.	Per cent of total net income.
Net income exempt from normal tax:		
Personal exemption.....	\$8, 096, 767, 023	51
Dividends.....	2, 468, 749, 244	15
Total.....	10, 565, 516, 267	66
Net income subject to normal tax.....	5, 359, 123, 088	34
Total net income.....	15, 924, 639, 355	100

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

In the table immediately following are shown the amounts of net income reported from the returns for 1918 according to the origin, that is, whether from personal service or from property.

Distribution by sources, personal income, calendar year 1918.

Source of income.	Amount.	Per cent of total income.
Personal service:		
Salaries, wages, commissions, bonuses, director's fees, etc.....	\$8,267,391,550	47
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	4,630,455,322	26
Total.....	12,897,846,872	73
Property:		
Rents and royalties.....	975,679,666	5
Interest on bonds, notes, etc., including fiduciaries and foreign sources.....	1,403,485,691	8
Dividends.....	2,468,749,244	14
Total.....	4,847,914,601	27
Total income.....	17,745,761,473	100
General deductions.....	1,821,122,118	10
Net income.....	15,924,639,355	90

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

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

Distribution of personal income from service, business, and property by income classes, calendar year 1918.

[Summary of 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.
\$1,000 to \$2,000.....	\$2,065,647,459	86.97	\$309,505,860	13.03
\$2,000 to \$3,000.....	3,355,952,179	86.78	510,868,012	13.22
\$3,000 to \$5,000.....	3,122,872,627	81.50	708,671,866	18.50
\$5,000 to \$10,000.....	1,806,057,694	71.32	726,332,276	28.68
\$10,000 to \$20,000.....	972,450,376	60.86	625,303,171	39.14
\$20,000 to \$40,000.....	638,365,827	52.43	579,261,411	47.57
\$40,000 to \$60,000.....	271,068,802	47.00	305,633,474	53.00
\$60,000 to \$80,000.....	153,266,503	45.66	182,366,673	54.34
\$80,000 to \$100,000.....	93,503,156	41.89	129,689,932	58.11
\$100,000 to \$150,000.....	136,374,176	41.46	192,614,551	58.54
\$150,000 to \$200,000.....	70,749,771	38.54	112,806,417	61.46
\$200,000 to \$250,000.....	43,004,137	41.32	61,050,244	58.68
\$250,000 to \$300,000.....	32,527,825	41.47	45,913,959	58.53
\$300,000 to \$500,000.....	66,025,373	38.99	103,326,801	61.01
\$500,000 to \$1,000,000.....	41,963,317	28.40	105,772,999	71.60
\$1,000,000 to \$1,500,000.....	14,244,566	30.27	32,819,445	69.73
\$1,500,000 to \$2,000,000.....	9,806,262	29.40	23,549,175	70.60
\$2,000,000 and over.....	3,966,822	4.12	92,368,335	95.88
Total.....	12,897,846,872	72.68	4,847,914,601	27.32

Distribution of personal income from service, business, and property by income classes, calendar year 1918—Continued.

Income classes.	Total income.	General deductions.	Per cent of total income in each class.	Total net income.	Per cent of total income in each class.
\$1,000 to \$2,000.....	\$2,375,153,319	\$142,798,742	6.01	\$2,232,354,577	93.99
\$2,000 to \$3,000.....	3,866,820,191	239,995,358	6.21	3,626,824,833	93.79
\$3,000 to \$5,000.....	3,831,544,493	296,325,486	7.73	3,535,219,007	92.27
\$5,000 to \$10,000.....	2,532,389,970	386,699,954	15.27	2,145,690,016	84.73
\$10,000 to \$20,000.....	1,597,813,547	227,485,891	14.24	1,370,327,656	85.76
\$20,000 to \$40,000.....	1,217,627,238	161,645,570	13.27	1,055,981,668	86.73
\$40,000 to \$60,000.....	576,702,276	84,704,003	14.69	491,998,273	85.31
\$60,000 to \$80,000.....	335,633,176	51,007,588	15.21	284,625,588	84.79
\$80,000 to \$100,000.....	223,193,088	31,814,776	14.25	191,378,312	85.75
\$100,000 to \$150,000.....	328,988,727	44,881,987	13.64	284,106,740	86.36
\$150,000 to \$200,000.....	183,556,188	34,812,613	18.97	148,743,575	81.03
\$200,000 to \$250,000.....	104,054,381	14,728,861	14.15	89,325,520	85.85
\$250,000 to \$300,000.....	78,441,784	11,486,062	14.64	66,955,722	85.36
\$300,000 to \$500,000.....	169,352,174	24,806,746	14.65	144,545,428	85.35
\$500,000 to \$1,000,000.....	147,736,316	28,660,768	19.40	119,075,548	80.60
\$1,000,000 to \$1,500,000.....	47,064,011	7,820,923	16.62	39,243,088	83.38
\$1,500,000 to \$2,000,000.....	33,353,437	6,476,930	19.42	26,876,507	80.58
\$2,000,000 and over.....	96,335,157	24,969,860	25.92	71,365,297	74.08
Total.....	17,745,761,473	1,821,122,118	10.26	15,924,639,355	89.74

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

Distribution of personal income by sources and by income classes, showing the proportionate amounts from each source expressed in percentages, calendar year 1918.

[Interpretation of Table 7.]

Income classes.	Wages and salaries.	Business.	Partnership profits.	Profits from sales of real estate, stocks, and bonds.	Rents and royalties.	Dividends.	Interest and investment income.	Total income.
\$1,000 to \$2,000.....	74.67	10.20	1.57	0.53	5.18	1.93	5.92	100.00
\$2,000 to \$3,000.....	65.42	18.01	2.52	.83	5.53	2.27	5.42	100.00
\$3,000 to \$5,000.....	48.56	27.06	4.31	1.54	6.59	5.27	6.64	100.00
\$5,000 to \$10,000.....	33.55	25.67	9.38	2.73	7.08	12.89	8.70	100.00
\$10,000 to \$20,000.....	33.10	14.16	10.39	3.20	5.73	23.73	9.69	100.00
\$20,000 to \$40,000.....	28.76	9.69	11.77	2.20	3.97	33.01	10.60	100.00
\$40,000 to \$60,000.....	23.79	7.65	13.49	2.08	3.58	38.44	10.97	100.00
\$60,000 to \$80,000.....	21.51	7.39	14.91	1.85	3.12	39.26	11.96	100.00
\$80,000 to \$100,000.....	19.00	6.71	14.90	1.28	2.54	44.08	11.49	100.00
\$100,000 to \$150,000.....	15.92	6.37	17.33	1.84	3.07	43.18	12.29	100.00
\$150,000 to \$200,000.....	13.10	7.79	16.41	1.25	1.93	44.18	15.34	100.00
\$200,000 to \$250,000.....	11.22	6.28	22.51	1.32	1.83	45.40	11.44	100.00
\$250,000 to \$300,000.....	10.73	7.38	21.21	2.16	1.44	43.63	13.45	100.00
\$300,000 to \$500,000.....	9.62	5.63	22.72	1.01	2.32	45.24	13.46	100.00
\$500,000 to \$1,000,000.....	4.37	6.86	14.50	2.68	2.95	53.65	14.99	100.00
\$1,000,000 to \$1,500,000.....	6.29	1.89	21.19	.89	.61	56.62	12.51	100.00
\$1,500,000 to \$2,000,000.....	1.81	5.26	22.05	.31	.70	51.97	17.90	100.00
\$2,000,000 and over.....	.63	.25	1.34	1.90	5.11	72.28	18.49	100.00
Total.....	46.59	17.61	6.85	1.64	5.50	13.91	7.90	100.00

INCOME FROM BUSINESS (PERSONAL RETURNS).

The income reported by individuals as having been derived from business pursuits is shown in the following table, distributed according to industrial divisions. 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.

Income reported from business pursuits, personal returns, calendar year 1918.

Industrial groups.	Number of businesses reported.	Per cent.	Net income.	Per cent.
Agriculture and related industries.....	372,336	38.85	\$1,122,532,163	35.93
Mining and quarrying.....	8,191	.85	26,626,800	.85
Manufacturing:				
Food products, liquors, and tobacco.....	12,684	1.32	51,372,373	1.64
Textile and textile products.....	7,742	.81	43,267,773	1.38
Leather and leather products.....	2,270	.24	10,105,128	.32
Rubber and rubber goods.....	631	.07	2,252,545	.07
Lumber and wood products.....	2,542	.27	11,956,324	.38
Paper, pulp, and products.....	216	.02	1,419,563	.05
Printing and publishing.....	5,608	.59	16,415,609	.53
Chemicals and allied substances.....	1,158	.12	6,989,987	.22
Stone, clay, and glass products.....	1,290	.13	5,341,292	.17
Metal and metal products.....	6,211	.65	29,813,576	.96
All other manufacturing industries.....	4,883	.51	23,433,140	.75
Construction.....	18,606	1.94	53,603,201	1.72
Transportation and other public utilities.....	12,943	1.35	39,079,249	1.25
Trade.....	218,347	22.78	777,905,725	24.90
Public service—professional, amusements, hotels, etc.....	213,700	22.30	678,670,425	21.72
Finance, banking, insurance, etc.....	30,070	3.14	90,018,896	2.88
Special cases: individuals whose business is not sufficiently defined to be classed under any principal division.....	38,951	4.06	133,551,427	4.28
Total.....	958,379	100.00	3,124,355,196	100.00

PARTNERSHIPS AND PERSONAL SERVICE CORPORATIONS.

The revenue act of 1918 prescribes that the net income reported by partnerships and personal service corporations be not taxable to such returns, but that such income shall be included in the returns of net income of the individual members or stockholders, according to their distributive share, whether distributed or not.

The number of returns and income reported by these two forms of association are shown below.

The definition of "personal service corporation," as contemplated in the above referred to provision, is given in section 200 of the revenue act of 1918:

The term "personal service corporation" means a corporation whose income is to be ascribed primarily to the activities of the principal owners or stockholders who are themselves regularly engaged in the active conduct of the affairs of the corporation and in which capital (whether invested or borrowed) is not a material income-producing factor * * *.

Summary statement of returns of partnerships and personal service corporations.

Classification.	Total number reporting.	Reporting net income.			
		Number.	Gross income.	Deductions.	Net income.
Partnerships.....	100,728	91,132	\$7,754,340,077	\$6,814,458,399	\$939,881,678
Personal service corporations.....	3,503	2,997	408,379,927	356,455,974	51,923,953
Classification.	Total number reporting.	Reporting no net income.			
		Number.	Gross income.	Deductions.	Deficit.
Partnerships.....	100,728	9,596	\$583,009,357	\$621,516,181	\$38,506,824
Personal service corporations.....	3,503	506	24,580,935	26,497,177	1,916,242

CORPORATION INCOME-TAX RETURNS.

Corporation income-tax returns for the calendar year 1918, other than personal service corporations, numbered 317,579. Of these 202,061 reported net income amounting to \$8,361,511,249; income-tax \$653,198,483; war profits and excess profits tax \$2,505,565,939; total tax \$3,158,764,422.

For the calendar year 1917, the total number of returns was 351,426, of which 232,079 reported net income of \$10,730,360,211 and tax aggregating \$2,142,445,769.

The decrease in the number of returns, and in the amount of net income reported by corporations for 1918, as compared with 1917, is due in great part to the following changes in reporting incomes:

1. *Consolidated returns.*—Article 632, Regulations 45, revenue act of 1918, specified that—

Affiliated corporations, as defined in the statute and in article 633, are required to file consolidated returns on Form 1120. The consolidated return shall be filed by the parent or principal reporting corporation in the office of the collector of the district in which it has its principal office. Each of the other affiliated corporations shall file in the office of the collector of its district Form 1122. * * *

The effect of the above provision, other than the reduction in the number of returns of net income filed, was to reduce the aggregate amount of net income or net loss that would have been reported had each subsidiary unit filed a return of net income as was the case for the calendar year 1917. Thus, for example, a consolidated return may contain 15 subsidiaries, 10 of which have net incomes aggregating \$1,000,000, the other 5, deficits amounting to \$600,000. The net income of the consolidated return, however, would be \$400,000. Therefore, the statistics would report one return of net income of \$400,000, whereas had each subsidiary filed an independent return of net income, there would have been, as above stated, 10 returns reporting net income aggregating \$1,000,000 and 5 returns showing deficit totaling \$600,000. No estimate as to the amount of income affected can be given.

2. *Personal-service corporations.*—As previously stated in the section of this report relating to personal-service corporations, such returns in 1918 were not subject to tax as were other corporations. They are accounted for under their proper heading.

3. *Dividends exempt from tax.*—The revenue act of 1918 provides, section 234 (a): "That in computing the net income of a corporation subject to the tax imposed by section 230, there shall be allowed as deductions—

"(6) Amounts received as dividends from a corporation which is taxable under this title upon its net income, and amounts received as dividends from a personal-service corporation out of earnings or profits upon which income tax has been imposed by act of Congress."

Dividends were reported in the returns of net income for 1914 and 1917, inclusive. The amount of dividends excluded from the income in corporation returns for 1918, is not available.

CORPORATION INCOME DISTRIBUTED BY INDUSTRIAL GROUPS.

In the table below are shown the returns of corporations distributed by industrial groups and segregated according to those reporting net income and those reporting no net income. In the transportation and public utility group, both gross income and general deductions lack approximately \$5,000,000,000. This is due to the returns of railroad and other utility corporations, to a great extent, reporting on the face of the return, merely the amount of net income or deficit. To have inspected the numerous supporting schedules of these returns for the purpose of compiling the gross income and general deductions was inexpedient, due to the cost and the additional time that it would have required.

Distribution of corporation income by industrial groups and into those reporting net income and those reporting no net income, calendar year 1918.

Industrial groups.	Total number of corporations reporting.	Corporations reporting net income.				
		Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Net income.
Agriculture and related industries.....	7,887	4,406	55.86	\$420,465,998	\$367,801,978	\$52,664,020
Mining and quarrying.....	10,661	5,524	51.82	3,597,203,674	3,029,426,465	567,777,209
Manufacturing:						
Food products, liquors, and tobacco.....	12,657	9,778	77.25	8,891,356,833	8,361,459,707	529,897,126
Textile and textile products.....	8,363	7,018	83.92	6,612,560,029	5,847,322,392	765,237,637
Leather and leather products.....	1,724	1,434	83.18	1,679,523,585	1,563,146,831	116,376,754
Rubber and rubber goods.....	565	412	72.92	1,036,684,977	935,089,865	101,595,112
Lumber and wood products.....	6,520	4,985	76.46	1,802,007,281	1,628,138,448	173,868,833
Paper and pulp products.....	1,529	1,277	83.52	967,078,872	870,892,369	96,186,503
Printing and publishing.....	7,198	5,192	72.13	858,142,262	792,200,046	65,942,216
Chemicals and allied substances.....	5,215	3,576	68.57	3,868,858,346	3,474,445,341	394,413,005
Stone, clay, and glass products.....	2,822	1,856	65.77	627,788,574	544,741,706	83,046,868
Metal and metal products.....	13,706	10,539	76.89	12,924,990,763	10,871,663,262	2,053,327,501
All other manufacturing industries.....	6,975	5,138	73.66	2,666,098,499	2,354,494,040	311,604,459
Total manufacturing.....	67,274	51,205	76.11	41,935,090,021	37,243,594,007	4,691,496,014
Construction.....	7,731	5,297	68.52	1,664,583,913	1,529,721,290	134,862,623
Transportation and other public utilities.....	18,246	12,564	68.86	3,226,579,289	2,448,301,447	778,277,842
Trade.....	70,149	58,466	83.35	20,163,971,759	19,109,498,395	1,054,473,364
Public service—Professional, amusement, hotels, etc.....	14,899	9,745	65.41	865,515,406	800,113,370	65,402,036
Finance, banking, insurance, etc.....	68,132	49,589	72.78	4,575,929,180	3,891,268,733	684,660,447
Combinations—Predominant industry not ascertainable.....	8,944	5,220	58.36	3,256,848,358	2,924,969,139	331,879,219
Inactive concerns.....	43,656	45	.10	471,550	453,075	18,475
Total.....	317,579	202,061	63.63	79,706,659,148	71,345,147,899	8,361,511,249

¹Gross income and total deductions incomplete (see text).

Distribution of corporation income by industrial groups and into those reporting net income and those reporting no net income, calendar year 1918—Continued.

Industrial groups.	Corporations reporting net income.			
	Income tax.	War profits and excess profits tax.	Total tax.	Per cent of total tax.
Agriculture and related industries.....	\$4,540,664	\$8,201,050	\$12,741,714	0.40
Mining and quarrying.....	49,177,732	142,186,645	191,364,377	6.06
Manufacturing:				
Food products, liquors, and tobacco.....	41,443,420	165,310,172	206,753,592	6.55
Textile and textile products.....	48,936,351	344,513,264	393,449,615	12.46
Leather and leather products.....	9,750,340	31,779,565	41,529,905	1.31
Rubber and rubber goods.....	8,526,354	29,814,808	38,341,162	1.21
Lumber and wood products.....	14,815,718	40,857,770	55,673,488	1.76
Paper and pulp products.....	7,810,532	28,524,482	36,335,014	1.15
Printing and publishing.....	5,548,846	11,848,801	17,397,647	.55
Chemicals and allied substances.....	30,215,221	130,391,973	160,607,194	5.08
Stone, clay, and glass products.....	6,471,882	25,584,478	32,056,360	1.01
Metal and metal products.....	140,489,116	862,542,151	1,003,031,267	31.76
All other manufacturing industries.....	23,915,597	102,953,969	126,869,566	4.02
Total manufacturing.....	337,923,377	1,774,121,433	2,112,044,810	66.86
Construction.....	7,421,237	64,538,221	71,959,458	2.28
Transportation and other public utilities.....	82,540,725	66,813,028	149,353,753	4.73
Trade.....	79,304,014	290,597,346	369,901,360	11.71
Public service—Professions, amusement, hotels, etc.....	5,116,179	9,825,743	14,941,922	.47
Finance, banking, insurance, etc.....	59,093,798	60,993,402	120,087,200	3.81
Combinations—Predominant industry not ascertainable.....	28,080,757	88,289,071	116,369,828	3.68
Inactive concerns.....				
Total.....	653,198,483	2,505,565,939	3,158,764,422	100.00

Industrial groups.	Corporations reporting no net income.				
	Number.	Per cent of total number of corporations reporting in each group.	Gross income.	Total deductions.	Deficit.
Agriculture and related industries.....	3,481	44.14	\$103,714,716	\$126,031,758	\$22,317,042
Mining and quarrying.....	5,137	48.18	397,839,320	469,312,449	71,473,129
Manufacturing:					
Food products, liquors, and tobacco.....	2,879	22.75	534,303,851	565,721,271	31,417,420
Textile and textile products.....	1,345	16.08	146,889,000	154,572,788	7,683,788
Leather and leather products.....	290	16.82	46,583,571	49,327,175	2,743,604
Rubber and rubber goods.....	153	27.08	12,677,340	14,491,719	1,814,379
Lumber and wood products.....	1,535	23.54	197,010,348	213,713,504	16,703,156
Paper and pulp products.....	252	16.48	43,116,320	46,587,807	3,471,487
Printing and publishing.....	2,006	27.87	114,873,962	124,719,826	9,845,864
Chemicals and allied substances.....	1,639	31.43	208,779,844	223,650,483	14,870,639
Stone, clay, and glass products.....	966	34.23	62,201,989	69,939,369	7,737,380
Metal and metal products.....	3,167	23.11	433,001,430	477,257,444	44,256,014
All other manufacturing industries..	1,837	26.34	432,623,882	449,456,429	16,832,547
Total manufacturing.....	16,069	23.89	2,232,061,537	2,389,437,815	157,376,278
Construction.....	2,434	31.48	281,716,215	298,330,231	16,614,016
Transportation and other public utilities.....	5,682	31.14	1,495,416,523	1,594,195,053	98,778,530
Trade.....	11,683	16.65	1,497,772,270	1,550,664,341	52,892,071
Public service—Professional, amusement, hotels, etc.....	5,154	34.59	232,412,501	252,774,793	20,362,292
Finance, banking, insurance, etc.....	18,543	27.22	1,313,832,572	1,519,807,399	205,974,827
Combinations—Predominant industry not ascertainable.....	3,724	41.64	200,965,243	242,156,466	41,191,223
Inactive concerns.....	43,611	99.90	1,891,267	4,684,220	2,792,953
Total.....	115,518	36.37	6,757,622,164	7,447,394,525	689,772,361

¹ Gross income and total deductions incomplete. (see text p. 13.)

INCOME AND DEDUCTIONS.

The division of corporation income according to the nature of deductions is given in the succeeding table, which shows by industrial groups the aggregate amount received by all corporations, both those reporting net income and those reporting no net income, and the deductions under the various headings.

Distribution of corporation income by industrial groups and by nature of deduction, calendar year 1918.

Industrial groups.	Total number of returns.	Total gross income	Cost of goods.	Compensation of officers.	Interest paid.	Domestic tax.
Agriculture and related industries.....	7,887	\$524,180,714	\$267,209,346	\$16,144,097	\$21,588,942	\$11,605,066
Mining and quarrying.....	10,661	3,995,042,994	1,806,562,618	53,143,770	67,010,715	50,610,967
Manufacturing:						
Food products, liquors and tobacco.....	12,657	9,425,660,684	7,350,838,662	133,675,818	106,856,996	105,712,538
Textile and textile products.....	8,363	6,759,449,029	5,077,052,283	142,205,906	69,942,988	30,929,710
Leather and leather products.....	1,724	1,726,107,156	1,397,470,708	34,413,531	20,555,060	6,373,911
Rubber and rubber goods.....	565	1,049,362,317	745,382,666	8,813,332	17,366,622	5,059,957
Lumber and wood products.....	6,520	1,999,017,629	1,377,307,423	52,352,467	35,663,129	20,986,571
Paper and pulp products.....	1,529	1,010,195,192	726,550,541	21,683,953	12,186,155	9,277,321
Printing and publishing.....	7,198	973,016,224	437,356,863	43,438,431	8,875,311	4,869,458
Chemicals and allied substances.....	5,215	4,077,638,190	2,909,227,462	67,652,445	44,721,679	23,135,176
Stone, clay, and glass products.....	2,822	689,990,563	419,109,992	31,306,980	14,808,449	4,798,166
Metal and metal products.....	13,706	13,357,992,193	8,849,955,775	272,272,653	174,539,551	84,152,534
All other manufacturing industries.....	6,975	3,098,722,381	2,173,134,296	84,813,629	33,699,055	16,902,796
Total manufacturing..	67,274	44,167,151,558	31,463,386,671	892,629,145	539,214,995	312,198,138
Construction.....	7,731	1,946,300,128	1,215,621,964	53,383,912	14,316,342	5,410,319
Transportation and other public utilities.....	18,246	3,721,995,812	1,371,657,480	138,960,885	478,794,461	194,969,112
Trade.....	70,149	21,061,744,029	17,137,499,331	618,424,858	599,615,687	115,303,662
Public service—professional amusements, hotels, etc..	14,899	1,097,927,907	328,811,931	56,809,318	18,979,185	17,297,918
Finance, banking, insurance, etc.....	68,132	5,889,761,752	1,624,564,798	347,275,631	817,548,352	187,411,435
Combinations—predominant industry not ascertainable.....	8,944	3,457,813,601	2,239,404,068	48,575,540	75,233,818	32,848,878
Inactive concerns.....	43,656	2,362,817	1,159,945	196,103	538,371	226,993
Total.....	317,579	86,464,281,312	56,455,878,152	2,225,543,259	2,632,840,868	827,882,488

¹ Gross income and total deductions incomplete (see text page 13).

Distribution of corporation income by industrial groups and by nature of deduction, calendar year 1918—Continued.

Industrial groups.	Exhaustion, amortization, and depletion.	Miscellaneous expense.	Total deductions.	Net income before deducting tax.	Income tax, war profits, and excess profits tax.	Net income after deducting tax.
Agriculture and related industries	817,583,142	\$159,703,143	\$193,833,736	\$30,346,978	\$12,741,714	\$17,605,264
Mining and quarrying	442,089,772	1,079,321,072	3,498,738,914	496,304,080	191,364,377	304,939,703
Manufacturing:						
Food products, liquors and tobacco	177,917,440	1,052,179,524	8,927,180,978	498,479,706	206,753,592	291,726,111
Textile and textile products	119,768,730	561,995,563	6,001,895,180	757,553,849	393,449,615	364,104,234
Leather and leather products	11,180,989	142,479,807	1,612,474,006	113,633,150	41,529,905	72,103,245
Rubber and rubber goods	25,893,669	147,065,338	949,581,584	99,780,733	38,341,162	61,439,571
Lumber and wood products	75,465,694	280,076,668	1,841,851,952	157,165,677	55,673,488	101,492,189
Paper and pulp products	35,464,962	112,317,244	917,480,176	92,715,016	36,335,014	56,380,002
Printing and publishing	21,671,620	400,708,189	916,919,872	56,096,352	17,397,647	38,698,705
Chemicals and allied substances	162,604,867	490,754,195	3,698,095,824	379,542,366	160,607,194	218,935,172
Stone, clay, and glass products	29,487,788	115,169,700	614,681,075	75,309,488	32,056,360	43,253,128
Metal and metal products	526,605,594	1,441,394,599	11,348,920,706	2,009,071,487	1,003,031,267	1,006,040,220
All other manufacturing industries	85,654,397	409,746,296	2,803,950,469	294,771,912	126,869,566	167,902,346
Total manufacturing	1,271,715,750	5,153,887,123	39,633,031,822	4,534,119,736	2,112,044,810	2,422,074,926
Construction	41,365,546	497,953,438	1,828,051,521	118,248,607	71,959,458	46,289,149
Transportation and other public utilities	¹ 176,598,869	¹ 1,781,515,693	¹ 3,042,496,500	679,499,312	149,353,753	530,145,559
Trade	202,557,766	1,986,761,432	20,660,162,736	1,001,581,293	369,901,360	631,679,933
Public service—professional amusements, hotels, etc.	37,588,270	593,401,541	1,052,888,163	45,039,744	14,941,922	30,097,822
Finance, banking, insurance, etc.	107,461,984	2,326,813,932	5,411,076,132	478,685,620	120,087,200	358,598,420
Combinations—pre-dominant industry not ascertainable	118,367,048	652,696,253	3,167,125,605	290,687,996	116,369,828	174,318,168
Inactive concerns	137,501	2,878,382	5,137,295	² 2,774,478	.....	² 2,774,478
Total	2,415,465,648	14,234,932,009	78,792,542,424	7,671,738,888	3,158,764,422	4,512,974,466

¹ Gross income and total deductions incomplete (see text page 13).

² Deficit.

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

Corporation income and deductions by industrial groups, showing amounts expressed in percentages, calendar year 1918.

Industrial groups.	Total gross income.		Cost of goods.		Compensation of officers.		Interest paid.		Domestic tax.		Exhaustion, amortization, and depletion.		Miscellaneous expenses.		Total deductions.		Net income before deducting tax.		Income tax, war profits, and excess profits tax.		Net income after deducting tax.	
	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.	P. ct.
Agriculture and related industries . . .	100.00	59.98	3.08	4.12	2.21	3.35	30.47	94.21	5.79	2.43	3.36											
Mining and quarrying	100.00	45.22	1.33	1.68	1.26	11.07	27.02	87.58	12.42	4.79	7.63											
Manufacturing:																						
Food products, liquors, and tobacco	100.00	77.99	1.42	1.13	1.12	1.89	11.16	94.71	5.29	2.19	3.10											
Textile and textile products	100.00	75.11	2.10	1.03	.46	1.78	8.32	88.80	11.20	5.82	5.38											
Leather and leather products	100.00	80.95	1.99	1.19	.37	.65	8.26	93.41	6.59	2.41	4.18											
Rubber and rubber goods	100.00	71.03	.84	1.66	.48	2.47	14.02	90.50	9.50	3.65	5.85											
Lumber and wood products	100.00	68.89	2.62	1.78	1.05	3.78	14.02	92.14	7.86	2.78	5.08											
Paper, pulp, and products	100.00	71.92	2.15	1.21	.92	3.51	11.11	90.82	9.18	3.60	5.58											
Printing and publishing	100.00	44.96	4.47	.91	.50	2.23	41.19	94.26	5.74	1.78	3.96											
Chemicals and allied substances	100.00	71.33	1.66	1.10	.57	3.99	12.03	90.68	9.32	3.94	5.38											
Stone, clay, and glass products	100.00	60.74	4.53	2.14	.70	4.28	16.69	89.08	10.92	4.65	6.27											
Metal and metal products	100.00	66.24	2.04	1.30	.63	3.95	10.80	84.96	15.04	7.50	7.54											
All other manufacturing industries	100.00	70.13	2.73	1.09	.55	2.77	13.22	90.49	9.51	4.09	5.42											
Total manufacturing	100.00	71.23	2.02	1.22	.71	2.88	11.67	89.73	10.27	4.78	5.49											
Construction	100.00	62.46	2.74	.74	.28	2.13	25.58	93.93	6.07	3.70	2.37											
Transportation and other public utilities	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)											
Trade	100.00	79.11	2.85	2.77	.53	.93	9.17	95.36	4.64	1.71	2.93											
Public service—professional, amusements, hotels, etc.	100.00	29.95	5.17	1.74	1.57	3.42	54.05	95.90	4.10	1.36	2.74											
Finance, banking, insurance, etc.	100.00	27.59	5.90	13.88	3.18	1.82	39.51	91.88	8.12	2.04	6.08											
Combinations—predominant industry not ascertainable	100.00	64.76	1.40	2.18	.95	3.42	18.88	91.59	8.41	3.37	5.04											
Inactive concerns	100.00	43.09	8.30	22.78	9.60	5.82	121.81	217.40	117.40	117.40	117.40											
Total	100.00	65.28	2.57	3.04	.96	2.79	16.48	91.12	8.88	3.65	5.23											

¹ Not given, due to incomplete data.

² Deficit.

INCOME ON FEDERAL OBLIGATIONS NOT EXEMPT FROM TAX.

Interest on obligations of the United States or its possessions not exempt from tax and included in gross income, in the two preceding tables, amounted to \$92,758,932.

INCOME WHOLLY EXEMPT FROM TAX.

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

Dividends on stock of domestic corporations, and dividends on stock of personal service corporations declared out of profits earned prior to Jan. 1, 1918	\$420,653,468
Interest on obligations of the United States, and its possessions, States, Territories, and political subdivisions thereof, and interest on farm loan bonds, issued under the Federal farm loan act	145,626,517
Total	566,279,985

CORPORATION RETURNS DISTRIBUTED BY INCOME CLASSES.

The following table exhibits the distribution of corporation returns by income classes based on net incomes, the returns taken in their entirety for the United States. For the income class distribution of corporation returns by industrial groups see Table 12:

Corporation returns distributed by income classes, calendar year 1918.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	68,973	\$55,281,461					
\$2,000 to \$5,000.....	49,397	162,073,156	\$7,275,952	\$2,504,236	\$9,780,188	\$198	6.03
\$5,000 to \$10,000.....	29,780	213,305,243	16,441,379	12,069,321	28,510,700	957	13.37
\$10,000 to \$50,000.....	37,053	800,570,917	70,090,289	133,925,666	204,015,955	5,506	25.48
\$50,000 to \$100,000.....	7,224	507,215,825	41,567,639	138,743,794	180,311,433	24,900	35.55
\$100,000 to \$250,000.....	5,383	838,508,564	66,636,178	262,601,787	329,237,965	61,163	39.26
\$250,000 to \$500,000.....	2,054	713,779,767	54,454,610	247,027,672	301,482,282	146,778	42.24
\$500,000 to \$1,000,000.....	1,171	815,090,903	61,947,717	286,745,920	348,693,637	297,774	42.78
\$1,000,000 to \$5,000,000...	846	1,701,416,343	131,803,287	574,088,712	705,891,999	834,388	41.48
\$5,000,000 and over.....	180	2,554,269,070	202,981,432	847,858,831	1,050,840,263	5,838,001	41.14
Total.....	202,061	8,361,511,249	653,198,483	2,505,565,939	3,158,764,422	² 23,734	² 38.03
Reporting no net income.....	115,518	¹ 689,772,361					
Grand total.....	317,579	7,671,738,888	653,198,483	2,505,565,939	3,158,764,422		

¹ Deficit.

² Average for returns reporting net income of \$2,000 and over.

INCOME RETURNS BY STATES.

COMBINED PERSONAL AND CORPORATION INCOME AND TAX.

The following table exhibits by States and Territories the combined personal and corporation incomes and income taxes for the calendar year 1918. 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 district in which is located his legal residence or principal place of business, and a corporation files its income tax return in the district in which is located its principal place of business or the principal office or agency. Consequently income reported by an individual or corporation in one State may have been derived from sources in other States.

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

Personal and corporation income and tax by States and Territories, calendar year 1918.

States and Territories.	Net income.				Tax.	
	Personal.	Corporation. ¹	Personal and corporation.	Per cent for each State.	Personal and corporation.	Per cent for each State.
Alabama.....	\$121,250,953	\$44,240,690	\$165,491,643	0.68	\$19,312,252	0.45
Alaska.....	15,434,987	694,256	16,129,243	.07	519,677	.01
Arizona.....	41,579,450	11,712,463	53,291,913	.22	5,637,299	.13
Arkansas.....	76,354,037	20,279,541	96,633,578	.40	9,016,852	.21
California.....	701,850,380	226,771,653	928,622,033	3.82	107,928,832	2.52
Colorado.....	159,487,951	74,209,860	233,697,811	.96	33,878,749	.79
Connecticut.....	295,617,840	162,323,386	457,941,226	1.89	83,162,522	1.94
Delaware.....	48,358,031	46,730,072	95,088,103	.39	27,096,287	.63
District of Columbia.....	138,966,315	15,100,500	154,066,815	.63	13,461,954	.32
Florida.....	63,681,401	14,073,439	77,754,840	.32	5,372,938	.13
Georgia.....	148,366,439	72,142,676	220,509,115	.91	36,055,228	.84
Hawaii.....	20,054,940	24,023,809	44,078,749	.18	9,871,735	.23
Idaho.....	55,954,296	7,305,194	63,259,490	.26	3,327,412	.08
Illinois.....	1,256,309,485	759,325,582	2,015,635,067	8.30	363,222,878	8.47
Indiana.....	325,549,440	114,146,476	439,695,916	1.81	51,948,439	1.21
Iowa.....	450,267,585	60,992,499	511,260,084	2.11	32,028,750	2.75
Kansas.....	218,524,054	81,794,544	300,318,598	1.24	27,499,727	.74
Kentucky.....	166,350,127	69,821,552	236,171,679	.97	31,897,896	.65
Louisiana.....	137,261,983	57,167,621	194,429,604	.80	27,654,399	.69
Maine.....	84,033,212	25,251,628	109,284,840	.45	12,260,732	.25
Maryland.....	363,421,092	81,761,692	388,182,784	1.60	50,531,654	1.18
Massachusetts.....	868,460,461	614,896,233	1,483,356,694	6.11	355,395,626	8.29
Michigan.....	415,313,164	338,729,021	754,042,185	3.10	165,511,678	3.86
Minnesota.....	291,074,629	138,101,260	429,175,889	1.77	50,808,383	1.19
Mississippi.....	70,323,185	11,244,051	81,567,236	.33	6,723,190	.16
Missouri.....	409,013,021	258,919,402	667,932,423	2.75	124,116,471	2.90
Montana.....	90,091,830	28,821,251	118,913,081	.49	8,476,732	.20
Nebraska.....	306,053,565	33,872,984	339,926,549	1.40	17,633,132	.41
Nevada.....	17,826,669	2,288,227	20,114,896	.08	851,317	.02
New Hampshire.....	56,889,284	42,223,546	99,112,830	.41	20,463,898	.48
New Jersey.....	653,112,589	191,018,725	844,131,314	3.48	102,780,108	2.40
New Mexico.....	36,591,416	6,628,744	43,220,160	.18	2,267,294	.05
New York.....	2,719,713,784	2,153,317,770	4,873,031,554	20.07	1,161,569,916	27.09
North Carolina.....	89,748,811	107,028,177	196,776,988	.81	56,253,100	1.31
North Dakota.....	89,586,415	9,900,561	99,486,976	.41	3,705,931	.09
Ohio.....	993,314,432	643,186,133	1,636,500,565	6.74	322,514,807	7.52
Oklahoma.....	163,678,297	37,626,312	201,304,609	.83	17,973,812	.42
Oregon.....	111,601,050	34,694,323	146,295,373	.60	18,327,910	.43
Pennsylvania.....	1,770,848,133	963,262,739	2,734,110,872	11.26	523,044,112	12.19
Rhode Island.....	129,630,322	78,399,455	208,029,777	.86	49,395,529	1.15
South Carolina.....	73,855,345	58,292,576	132,147,921	.54	29,035,329	.68
South Dakota.....	151,725,486	9,704,447	161,429,933	.66	6,140,500	.14
Tennessee.....	139,173,691	53,465,096	192,638,787	.79	25,904,114	.60
Texas.....	392,975,557	124,123,481	517,099,038	2.13	56,055,068	1.31
Utah.....	52,454,404	19,170,237	71,624,641	.29	7,495,239	.18
Vermont.....	34,063,265	9,251,162	43,314,427	.18	5,386,530	.13
Virginia.....	173,104,495	107,670,674	280,775,169	1.15	38,689,705	.90
Washington.....	266,096,746	70,751,208	336,847,954	1.39	33,612,476	.78
West Virginia.....	156,557,747	76,642,276	233,200,023	.96	40,665,254	.95
Wisconsin.....	290,199,685	158,550,172	448,749,857	1.85	72,209,607	1.68
Wyoming.....	26,413,937	6,861,873	33,275,810	.14	3,147,710	.07
Nonresident aliens and citizens residing abroad.....	56,473,942	.....	56,473,942	.23	8,665,567	.20
Total.....	15,924,639,355	8,361,511,249	24,286,150,604	100.00	4,286,486,257	100.00

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

PROGRESS OF INCOME TAXATION.

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

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

Income classes.	Number of returns.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Number.	Per cent.	Number.	Per cent.
\$1,000 to \$2,000.....	1,516,938	1,640,758	.....	-123,820	- 8	1,640,758	.....
\$2,000 to \$3,000.....	1,496,878	838,707	.....	658,171	78	838,707	.....
\$3,000 to \$5,000.....	932,336	560,763	.....	371,573	66	403,614	237
\$5,000 to \$10,000.....	319,356	270,666	.....	48,690	18	120,113	80
\$10,000 to \$25,000.....	116,569	112,502	.....	4,067	4	31,622	39
\$25,000 to \$50,000.....	28,542	30,391	.....	- 1,849	- 6	6,657	28
\$50,000 to \$100,000.....	9,996	12,439	.....	2,443	-20	1,987	19
\$100,000 to \$150,000..	2,358	3,302	.....	- 944	-29	402	14
\$150,000 to \$300,000..	1,514	2,347	.....	- 833	-35	- 90	- 4
\$300,000 to \$500,000..	352	559	.....	- 177	-32	-155	-22
\$500,000 to \$1,000,000.	178	315	.....	- 137	-43	- 61	-16
\$1,000,000 and over..	67	141	.....	- 74	-52	- 65	-32
Total.....	4,425,114	3,472,890	² 437,036	952,224	27	3,035,854	695

¹ A minus sign (-) indicates decrease.

² Includes 7,635 returns of married women making separate returns from husbands. The net income shown by those returns was for statistical purposes combined with husband's return, and in each case treated as one return in its proper income class.

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

Income classes.	Net income.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
\$1,000 to \$2,000.....	\$2,232,354,577	\$2,461,137,000	.....	-\$228,782,423	- 9	\$2,461,137,000	.....
\$2,000 to \$3,000.....	3,626,824,833	2,064,977,328	.....	1,561,847,505	76	2,064,977,328	.....
\$3,000 to \$5,000.....	3,535,219,007	2,115,864,601	\$624,669,015	1,419,354,406	67	1,491,195,586	239
\$5,000 to \$10,000.....	2,145,690,016	1,827,508,088	1,037,247,977	318,181,928	17	790,260,111	76
\$10,000 to \$25,000.....	1,736,548,050	1,687,165,619	1,235,015,786	49,382,431	3	452,149,833	37
\$25,000 to \$50,000.....	978,042,710	1,042,320,083	822,661,658	- 64,277,373	- 6	219,658,425	27
\$50,000 to \$100,000..	679,720,737	846,894,335	722,795,474	- 167,173,598	-20	124,098,861	17
\$100,000 to \$150,000..	284,106,740	400,492,040	357,355,318	- 116,385,300	-29	43,136,722	12
\$150,000 to \$300,000..	305,024,817	474,651,960	505,859,406	- 169,627,143	-36	- 31,207,446	- 6
\$300,000 to \$500,000..	144,545,428	209,904,969	271,938,017	- 65,359,541	-31	- 62,033,048	-23
\$500,000 to \$1,000,000.	119,075,548	214,631,270	250,771,325	- 95,555,722	-45	- 42,140,955	-16
\$1,000,000 and over..	137,486,892	306,835,914	464,263,644	- 169,349,022	-55	-157,427,730	-34
Total.....	15,924,639,355	13,652,383,207	6,298,577,620	2,272,256,148	17	7,353,805,587	117

¹ A minus sign (-) indicates decrease.

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

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

Income classes.	Tax yield.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
\$1,000 to \$2,000.....	\$26,481,602	\$16,243,504	.....	\$10,238,098	60	\$16,243,504	.....
\$2,000 to \$3,000.....	35,415,344	9,097,378	.....	26,317,966	289	9,097,378	.....
\$3,000 to \$5,000.....	82,928,720	18,283,457	\$775,804	64,645,263	354	17,507,653	2,257
\$5,000 to \$10,000.....	93,057,963	44,066,389	6,301,183	48,901,574	111	37,765,206	599
\$10,000 to \$25,000....	142,448,679	80,695,149	11,637,014	61,753,530	77	69,058,135	593
\$25,000 to \$50,000....	130,240,648	76,593,344	11,602,681	53,647,304	70	64,990,663	560
\$50,000 to \$100,000..	147,428,655	85,027,556	16,298,587	62,401,099	73	68,728,969	422
\$100,000 to \$150,000..	95,680,064	55,766,236	12,423,481	39,913,828	72	43,342,755	349
\$150,000 to \$300,000..	136,155,916	86,718,157	24,007,267	49,437,759	57	62,710,890	261
\$300,000 to \$500,000..	79,164,847	50,227,598	17,951,410	28,937,249	58	32,276,188	180
\$500,000 to \$1,000,000	69,834,148	59,349,187	20,901,911	10,484,961	18	38,447,276	184
\$1,000,000 and over..	88,885,249	109,424,999	51,487,356	-20,539,750	-19	57,937,643	113
Total.....	1,127,721,835	691,492,954	173,386,694	436,228,881	63	518,106,260	299

¹ A minus sign (-) indicates decrease.

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

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

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

States and Territories.	Number of returns.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Number.	Per cent.	Number.	Per cent.
Alabama.....	38,988	21,844	2,097	17,144	78	19,747	942
Alaska.....	7,606	4,570	243	3,036	66	4,327	1,781
Arizona.....	13,701	12,264	994	1,437	12	11,270	1,134
Arkansas.....	20,612	17,839	2,255	2,773	16	15,584	691
California.....	206,471	182,232	21,208	24,239	13	161,024	759
Colorado.....	54,160	40,627	4,435	13,533	33	36,192	816
Connecticut.....	86,489	64,472	9,713	22,017	34	54,759	564
Delaware.....	10,239	8,032	1,346	2,207	27	6,686	497
Dist. of Columbia...	43,776	29,737	6,808	14,039	47	22,929	337
Florida.....	19,102	15,336	1,779	3,766	25	13,557	762
Georgia.....	39,073	38,252	3,444	821	2	34,808	1,011
Hawaii.....	4,242	3,131	1,144	1,111	35	1,987	174
Idaho.....	19,249	16,414	756	2,835	17	15,658	2,071
Illinois.....	366,918	319,497	37,325	47,421	15	281,972	751
Indiana.....	104,581	85,021	7,004	19,560	23	78,017	1,114
Iowa.....	118,933	114,970	8,497	3,963	3	106,473	1,253
Kansas.....	64,794	63,065	4,290	1,729	3	58,775	1,370
Kentucky.....	47,098	34,692	3,887	12,406	36	30,805	793
Louisiana.....	33,432	32,317	4,517	1,115	3	27,800	615
Maine.....	25,104	17,112	2,823	7,992	47	14,289	506
Maryland.....	87,085	60,954	9,674	26,131	43	51,280	530
Massachusetts.....	209,786	156,111	32,291	53,675	34	123,820	333
Michigan.....	135,349	111,562	11,448	23,787	21	100,114	875
Minnesota.....	84,515	80,009	7,556	4,506	6	72,453	959
Mississippi.....	19,949	15,382	1,440	4,567	30	13,942	968
Missouri.....	110,890	91,608	12,956	19,282	21	78,652	607
Montana.....	34,464	28,646	1,801	5,818	20	26,845	1,491
Nebraska.....	96,049	82,472	4,286	13,577	16	78,186	1,824
Nevada.....	7,097	6,623	364	474	7	6,259	1,720
New Hampshire.....	17,317	10,809	1,735	6,508	60	9,074	523
New Jersey.....	185,706	134,960	19,701	50,746	38	115,259	585
New Mexico.....	13,084	11,616	813	1,468	13	10,803	1,329
New York.....	559,753	489,089	93,155	70,664	14	395,934	425
North Carolina.....	21,738	22,977	2,207	-1,239	-5	20,770	941
North Dakota.....	29,120	20,941	1,176	8,179	39	19,765	1,681
Ohio.....	306,918	190,273	21,774	116,645	61	168,499	774
Oklahoma.....	46,818	48,758	2,539	-1,940	-4	46,219	1,820
Oregon.....	34,592	25,071	2,800	9,521	38	22,271	795
Pennsylvania.....	518,729	328,171	40,289	190,558	58	287,882	715
Rhode Island.....	32,921	23,927	3,745	8,994	38	20,182	539
South Carolina.....	20,239	22,321	1,204	-2,082	-9	21,117	1,754
South Dakota.....	45,505	39,654	971	5,851	15	38,683	3,984
Tennessee.....	38,232	31,451	4,414	6,781	22	27,037	613
Texas.....	114,500	95,416	10,514	19,084	20	84,902	808
Utah.....	18,517	14,636	1,259	3,881	27	13,377	1,063
Vermont.....	9,965	7,253	1,100	2,707	37	6,158	560
Virginia.....	51,207	37,951	4,190	13,256	35	33,761	806
Washington.....	95,422	56,322	5,360	39,100	69	50,962	951
West Virginia.....	48,876	28,281	2,575	20,595	73	25,706	988
Wisconsin.....	94,704	70,554	8,261	24,150	34	62,293	754
Wyoming.....	7,821	7,663	673	158	2	6,990	1,039
Nonresident aliens and citizens resid- ing abroad.....	3,678						
Total.....	² 4,425,114	² 3,472,890	³ 437,036	952,224	27	3,035,854	695

¹ A minus sign (-) indicates decrease.

² Net incomes \$1,000 and over.

³ Net incomes \$3,000 and over.

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

States and Territories.	Net income.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
Alabama.....	\$121,250,953	\$73,508,562	\$18,469,010	\$47,742,391	65	\$55,039,552	298
Alaska.....	15,434,987	10,549,506	1,878,419	4,885,491	46	8,671,087	462
Arizona.....	41,579,450	39,635,508	11,777,241	1,943,942	5	27,858,267	237
Arkansas.....	76,354,037	68,296,287	17,683,678	8,057,750	12	50,612,609	286
California.....	701,850,380	632,608,546	228,324,945	69,241,834	11	404,283,601	177
Colorado.....	159,487,951	137,853,875	53,854,130	21,634,076	16	83,999,745	156
Connecticut.....	295,617,840	249,186,724	133,858,341	46,431,116	19	115,328,383	86
Delaware.....	48,358,031	56,459,176	57,798,410	-8,101,145	-14	-1,339,234	-2
Dist. of Columbia.....	138,966,315	104,357,892	67,334,621	34,608,423	33	37,023,271	55
Florida.....	63,681,401	54,338,496	17,401,202	9,302,905	17	36,977,294	212
Georgia.....	148,366,439	137,775,612	32,992,965	10,590,827	8	104,782,647	318
Hawaii.....	20,054,940	21,888,755	20,362,022	-1,833,815	-8	1,526,733	8
Idaho.....	55,954,296	46,465,514	7,927,066	9,488,782	20	38,538,540	486
Illinois.....	1,256,309,485	1,119,960,600	484,290,833	136,348,885	12	635,669,767	131
Indiana.....	325,549,440	261,265,426	74,637,683	64,284,014	25	186,627,743	250
Iowa.....	450,267,585	337,283,861	65,604,874	112,983,724	34	271,678,987	414
Kansas.....	218,524,054	202,159,002	39,638,465	16,365,052	8	162,520,337	410
Kentucky.....	166,350,127	124,826,244	38,506,976	41,523,883	33	86,319,268	224
Louisiana.....	137,261,983	134,349,180	51,274,633	2,912,803	2	83,074,547	162
Maine.....	84,033,212	66,950,710	30,435,945	17,082,502	26	39,514,765	120
Maryland.....	303,421,092	253,433,289	121,009,054	49,987,803	20	132,424,235	109
Massachusetts.....	868,400,461	717,512,002	474,292,762	150,948,459	21	243,219,240	139
Michigan.....	415,313,164	387,824,910	162,533,104	27,488,254	7	225,291,806	196
Minnesota.....	291,074,629	275,510,103	93,201,384	15,564,526	6	182,308,719	139
Mississippi.....	70,323,185	61,763,713	14,831,796	8,559,472	14	46,931,917	316
Missouri.....	409,013,021	362,026,687	147,069,303	46,986,334	13	214,957,384	146
Montana.....	90,091,830	81,207,992	19,467,019	8,883,838	11	61,740,973	317
Nebraska.....	306,053,565	251,988,895	36,559,607	54,064,670	21	215,429,288	589
Nevada.....	17,826,669	16,423,316	2,799,775	1,403,353	9	13,623,541	487
New Hampshire.....	56,889,284	42,843,296	19,557,542	14,045,988	33	23,285,754	119
New Jersey.....	653,112,589	521,042,424	254,068,880	132,070,165	25	266,973,544	105
New Mexico.....	36,591,416	31,644,721	7,486,732	4,946,695	16	24,157,989	44
New York.....	2,719,713,784	2,774,035,148	1,922,864,651	-54,321,364	-2	851,170,497	323
North Carolina.....	89,748,811	84,220,131	24,825,826	5,528,680	7	59,394,305	239
North Dakota.....	89,586,415	61,233,723	9,219,055	28,352,692	46	52,014,668	564
Ohio.....	993,314,432	740,406,422	318,822,511	252,908,010	34	421,583,911	132
Oklahoma.....	163,678,297	170,751,358	66,811,462	-7,073,061	-4	103,939,896	156
Oregon.....	111,601,050	84,746,023	24,968,572	26,855,027	32	59,777,451	240
Pennsylvania.....	1,770,848,133	1,360,802,293	643,243,991	410,045,840	16	717,558,302	72
Rhode Island.....	129,630,322	112,129,569	65,257,163	17,500,753	16	46,872,406	618
South Carolina.....	73,855,345	70,917,349	9,882,947	2,937,996	4	61,034,402	1,369
South Dakota.....	151,725,486	109,794,860	7,474,252	41,930,626	38	102,320,608	181
Tennessee.....	139,173,691	111,964,540	39,867,675	27,209,151	24	72,096,865	209
Texas.....	392,975,557	350,297,337	113,278,037	42,678,220	12	237,019,300	215
Utah.....	52,454,404	45,044,946	14,281,206	7,409,458	16	30,763,740	102
Vermont.....	34,063,265	29,540,804	14,628,955	4,522,461	15	14,911,849	210
Virginia.....	173,104,495	130,682,859	42,216,464	42,421,636	32	88,466,395	212
Washington.....	266,096,746	169,727,615	49,697,247	96,369,131	57	120,030,368	252
West Virginia.....	156,557,747	106,061,550	30,170,890	50,496,197	48	75,890,741	160
Wisconsin.....	290,199,685	228,190,253	87,614,595	62,009,432	27	140,575,658	342
Wyoming.....	26,413,937	28,855,603	6,523,787	-2,441,666	-6	22,331,816	
Nonresident aliens and citizens residing abroad.....	56,473,942						
Total.....	\$15,924,639,355	\$13,652,383,207	\$6,298,577,620	2,272,256,148	17	7,353,805,587	117

¹ A minus sign (-) indicates decrease.

² Net incomes of \$1,000 and over.

³ Net incomes of \$3,000 and over.

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

States and Territories.	Tax yield.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
Alabama.....	\$4,431,563	\$2,023,984	\$175,989	\$2,407,579	119	\$1,847,995	1,050
Alaska.....	316,859	132,769	17,022	184,090	139	115,747	680
Arizona.....	1,724,116	1,019,262	191,519	704,854	69	827,743	432
Arkansas.....	3,269,477	1,848,177	157,513	1,421,300	77	1,690,664	1,073
California.....	36,070,926	20,355,424	3,595,636	15,715,502	77	16,759,788	466
Colorado.....	5,844,925	5,184,948	1,055,758	659,977	13	4,129,190	391
Connecticut.....	17,690,343	10,595,737	2,824,846	7,094,606	67	7,770,891	275
Delaware.....	7,158,522	9,350,461	3,695,605	-2,191,939	-23	5,654,856	153
Dist. of Columbia.....	8,669,100	4,446,620	1,068,644	4,222,480	95	3,377,976	316
Florida.....	2,367,463	1,584,917	322,636	782,546	49	1,262,281	390
Georgia.....	7,077,184	3,250,342	378,062	3,826,842	118	2,872,280	760
Hawaii.....	1,857,352	1,174,831	366,802	682,521	58	808,229	220
Idaho.....	1,493,518	839,646	140,496	653,872	78	699,150	498
Illinois.....	84,560,642	49,103,261	10,947,250	35,457,381	72	38,156,011	349
Indiana.....	11,456,898	5,978,782	1,165,961	5,478,116	92	4,812,821	413
Iowa.....	15,928,158	5,445,816	518,845	10,482,342	192	4,926,971	950
Kansas.....	7,880,244	5,428,495	555,943	2,451,749	45	4,872,552	876
Kentucky.....	7,918,960	2,943,196	384,497	4,975,764	169	2,558,699	665
Louisiana.....	9,353,518	4,936,825	778,693	4,416,693	89	4,158,132	534
Maine.....	4,263,003	2,467,852	371,367	1,795,151	73	2,096,485	565
Maryland.....	20,415,237	12,378,724	2,405,523	8,036,513	65	9,973,201	415
Massachusetts.....	81,507,340	44,478,907	10,892,685	36,828,433	83	33,586,222	308
Michigan.....	22,336,385	15,159,388	3,340,682	7,176,997	47	11,818,706	354
Minnesota.....	15,262,760	8,356,172	1,553,282	6,906,588	83	6,802,890	438
Mississippi.....	3,542,849	2,252,612	195,054	1,290,237	57	2,057,558	1,055
Missouri.....	20,716,692	10,880,241	2,373,327	9,836,451	90	8,506,914	358
Montana.....	3,012,902	1,548,582	304,448	1,464,320	95	1,244,134	409
Nebraska.....	9,373,582	5,285,238	347,778	4,088,344	77	4,937,400	1,420
Nevada.....	412,342	241,944	18,565	170,398	70	223,439	1,207
New Hampshire.....	2,827,724	1,517,183	258,173	1,310,541	86	1,259,010	488
New Jersey.....	43,109,648	25,710,042	5,543,231	17,399,606	68	20,164,811	364
New Mexico.....	989,825	713,829	83,935	275,996	39	629,894	750
New York.....	354,263,417	251,785,795	77,970,521	102,477,622	41	173,815,274	223
North Carolina.....	5,575,001	2,747,673	56,970	2,827,328	103	2,186,703	390
North Dakota.....	2,219,954	936,862	66,344	1,283,092	137	870,518	1,312
Ohio.....	55,170,252	31,928,937	7,722,306	23,241,315	73	24,206,631	313
Oklahoma.....	7,649,280	5,682,493	4,347,797	1,966,787	35	1,334,696	31
Oregon.....	6,049,987	3,298,630	337,051	2,751,357	83	2,961,579	877
Pennsylvania.....	137,781,370	79,454,848	17,612,739	58,326,522	73	61,842,109	351
Rhode Island.....	13,512,766	8,805,953	1,915,104	4,706,813	53	6,890,849	360
South Carolina.....	2,732,593	1,815,909	77,198	916,684	50	1,738,711	2,252
South Dakota.....	4,139,239	1,171,328	48,563	2,967,911	253	1,122,765	2,312
Tennessee.....	6,795,268	2,794,197	413,078	4,001,071	143	2,381,119	576
Texas.....	21,573,479	13,447,433	2,643,697	8,128,026	60	10,803,756	409
Utah.....	1,347,780	1,364,652	167,688	-16,872	-1	1,196,964	714
Vermont.....	1,821,823	1,459,253	365,004	362,570	25	1,094,249	300
Virginia.....	7,674,725	3,929,273	593,304	3,745,452	95	3,335,969	562
Washington.....	9,743,163	4,337,754	776,470	5,365,409	123	3,601,284	464
West Virginia.....	5,709,295	3,303,285	416,386	2,406,010	73	2,886,899	693
Wisconsin.....	11,382,127	5,716,256	1,253,257	5,665,871	99	4,462,999	356
Wyoming.....	1,272,692	838,196	67,510	434,496	52	770,686	1,142
Nonresident aliens and citizens residing abroad.....	8,665,567	.....	.....	8,665,567	.....	.....	.....
Total.....	² 1,127,721,835	² 691,492,954	³ 173,386,694	436,228,881	63	518,106,260	299

¹ A minus sign (-) indicates decrease.

² Net incomes \$1,000 and over.

³ Net incomes \$3,000 and over.

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

Source of income.	Income.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
Personal service:							
Salaries, wages, commissions, bonuses, directors' fees, etc.	\$8,267,391,550	\$3,648,437,902	\$1,478,346,372	\$4,618,953,648	127	\$2,170,091,530	147
Business, trade, commerce, partnership, farming, and profits from incidental sales of real estate, stocks, bonds, and other property.....	4,630,455,322	3,958,670,028	3,010,404,924	671,785,294	17	948,265,104	32
Total.....	12,897,846,872	7,607,107,930	4,488,751,296	5,290,738,942	70	3,118,356,634	69
Property:							
Rents and royalties.....	975,679,666	684,343,399	643,802,657	291,336,267	43	40,540,742	6
Interest on bonds, notes, etc., including fiduciaries, and foreign sources.....	1,403,485,691	936,715,456	1,080,879,405	466,770,235	50	-144,163,949	-13
Dividends.....	2,468,749,244	2,848,842,499	2,136,468,625	-380,093,255	-13	712,373,874	33
Total.....	4,847,914,601	4,469,901,354	3,861,150,687	378,013,247	8	608,750,667	16
Total income.	17,745,761,473	12,077,009,284	8,349,901,983	5,668,752,189	47	3,727,107,301	45
General deductions.....	1,821,122,118	885,763,077	2,051,324,363	935,359,041	106	-1,165,561,286	-57
Net income.....	\$15,924,639,355	\$11,191,246,207	\$6,298,577,620	4,733,393,148	42	4,892,668,587	78

¹ A minus sign (—) indicates decrease.

² Compiled from returns reporting net incomes of \$1,000 and over.

³ Compiled from returns reporting net incomes of \$2,000 and over.

⁴ 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 and 1918 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, including contributions in 1918 but not in 1917. The amounts shown for 1916 represent gross income, the general deductions not having been allocated to the several sources.

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

States and Territories.	Number of corporations.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
Alabama.....	3,228	3,470	3,361	- 242	- 7	109	3
Alaska.....	127	212	206	- 85	-40	6	3
Arizona.....	1,101	1,460	1,390	- 359	-25	70	5
Arkansas.....	1,993	2,521	2,344	- 528	-21	177	8
California.....	15,964	18,369	17,986	-2,405	-13	383	2
Colorado.....	7,170	7,618	7,479	- 448	- 6	139	2
Connecticut.....	4,799	4,976	4,852	- 177	- 4	124	3
Delaware.....	688	1,071	960	- 383	-35	111	12
District of Columbia.....	719	1,263	1,130	- 544	-43	133	12
Florida.....	3,023	2,991	2,869	32	1	122	4
Georgia.....	4,384	4,956	4,758	- 572	-12	198	4
Hawaii.....	480	617	571	- 137	-22	46	8
Idaho.....	1,184	1,889	1,780	- 705	-37	109	6
Illinois.....	20,406	22,389	21,931	-1,983	- 9	458	2
Indiana.....	8,589	9,019	8,546	- 430	- 5	473	6
Iowa.....	8,257	9,288	9,064	-1,031	-11	224	2
Kansas.....	4,474	4,604	4,467	- 130	- 3	137	3
Kentucky.....	4,307	5,580	5,405	-1,273	-23	175	3
Louisiana.....	3,661	4,096	3,705	- 435	-11	391	11
Maine.....	2,469	3,311	3,084	- 842	-25	227	7
Maryland.....	3,498	4,250	4,039	- 752	-18	211	5
Massachusetts.....	12,622	13,799	13,273	-1,177	- 9	526	4
Michigan.....	9,021	9,993	9,823	- 972	-10	170	2
Minnesota.....	8,576	9,486	9,276	- 910	-10	210	2
Mississippi.....	1,132	1,811	1,653	- 679	-37	158	10
Missouri.....	13,332	14,840	14,262	-1,508	-10	578	4
Montana.....	3,804	3,774	3,613	30	1	161	4
Nebraska.....	4,464	4,684	4,561	- 220	- 5	123	3
Nevada.....	440	1,051	939	- 611	-58	112	12
New Hampshire.....	1,275	1,177	1,052	98	8	125	12
New Jersey.....	8,807	10,112	9,777	-1,305	-13	335	3
New Mexico.....	965	1,103	979	- 138	-13	124	13
New York.....	47,535	46,144	44,632	1,391	3	1,512	3
North Carolina.....	4,212	5,155	5,021	- 943	-18	134	3
North Dakota.....	2,752	3,124	2,769	- 372	-12	355	13
Ohio.....	15,815	17,615	17,660	-1,800	-10	45	-1
Oklahoma.....	6,321	7,364	7,150	-1,043	-14	214	3
Oregon.....	4,398	5,352	5,022	- 954	-18	330	7
Pennsylvania.....	18,473	20,834	20,460	-2,361	-11	374	2
Rhode Island.....	1,617	2,271	2,133	- 654	-29	138	6
South Carolina.....	3,554	4,087	3,915	- 533	-13	172	4
South Dakota.....	2,202	2,588	2,442	- 386	-15	146	6
Tennessee.....	4,186	4,714	4,670	- 528	-11	44	1
Texas.....	8,198	9,039	8,693	- 841	- 9	346	4
Utah.....	2,542	3,545	3,481	-1,003	-28	64	2
Vermont.....	736	936	905	- 200	-21	31	3
Virginia.....	5,009	6,012	5,950	-1,003	-17	62	1
Washington.....	9,287	9,043	9,908	244	3	-865	-9
West Virginia.....	3,519	4,559	4,381	-1,040	-23	178	4
Wisconsin.....	10,961	11,923	11,635	- 962	- 8	288	2
Wyoming.....	1,303	1,341	1,291	- 38	- 3	50	4
Total.....	317,579	351,426	341,253	-33,847	-10	10,173	3

¹A minus sign (-) indicates decrease.

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

States and Territories.	Net income.			Increase. ¹			
	1918	1917	1916	1917-18		1916-17	
				Amount.	Per cent.	Amount.	Per cent.
Alabama.....	\$44,240,690	\$60,430,518	\$45,892,777	-\$16,189,828	-27	\$14,537,741	32
Alaska.....	694,256	997,554	744,903	-303,298	-30	252,651	34
Arizona.....	11,712,463	31,808,428	30,924,259	-20,095,965	-63	884,169	3
Arkansas.....	20,279,541	23,999,993	24,791,391	-3,720,452	-16	791,398	-3
California.....	226,771,653	322,260,909	279,952,569	-95,489,256	-30	42,308,340	15
Colorado.....	74,209,860	96,761,318	57,043,218	-22,551,458	-23	39,718,100	70
Connecticut.....	162,323,386	181,855,545	189,211,399	-19,532,159	-11	7,355,854	-4
Delaware.....	46,730,072	128,477,428	136,270,898	-81,747,356	-64	7,793,470	-6
Dist. of Columbia	15,100,500	34,393,560	41,460,981	-19,293,060	-56	7,067,421	-17
Florida.....	14,073,439	18,677,504	17,670,823	4,604,065	-25	1,006,681	6
Georgia.....	72,142,676	73,150,726	56,508,639	1,008,050	-1	16,642,087	29
Hawaii.....	24,023,809	38,062,867	45,704,636	-13,979,058	-37	-7,701,769	-17
Idaho.....	7,305,194	14,951,419	10,817,234	7,646,225	-51	4,134,185	38
Illinois.....	759,325,582	1,133,783,726	762,145,412	-374,458,144	-33	371,638,314	49
Indiana.....	114,146,476	138,322,867	101,751,368	-24,176,391	-17	36,571,499	36
Iowa.....	60,992,499	77,849,313	57,610,384	-16,856,814	-22	20,238,929	35
Kansas.....	81,794,544	121,396,212	104,070,570	-39,601,668	-33	17,327,642	17
Kentucky.....	69,821,552	82,895,744	66,519,119	-13,074,192	-16	16,376,625	25
Louisiana.....	57,167,621	88,178,618	52,633,117	-31,010,997	-35	35,545,501	68
Maine.....	25,251,628	55,824,590	38,312,774	-30,572,962	-55	17,511,816	46
Maryland.....	84,761,692	109,891,583	87,284,003	-25,129,891	-23	22,607,580	26
Massachusetts.....	614,896,233	831,735,324	467,503,662	-216,839,091	-26	364,231,662	78
Michigan.....	338,729,021	307,749,892	375,253,744	30,979,129	10	-67,603,852	-18
Minnesota.....	138,101,260	273,447,667	205,685,329	-135,346,407	-49	67,762,338	33
Mississippi.....	11,244,051	14,814,159	11,382,856	-3,570,108	-24	3,431,303	30
Missouri.....	258,919,402	302,119,274	222,630,602	-43,199,872	-14	79,488,672	36
Montana.....	28,821,251	31,302,667	33,580,309	2,481,416	-8	-2,277,642	-7
Nebraska.....	33,872,984	46,189,285	35,742,854	-12,316,301	-27	10,446,431	29
Nevada.....	2,288,227	3,805,024	3,778,312	1,516,797	-40	26,712	1
New Hampshire.....	42,223,546	16,319,046	14,861,724	25,904,500	159	1,457,322	10
New Jersey.....	191,018,725	256,292,144	245,706,911	-65,273,419	-25	10,585,233	4
New Mexico.....	6,628,744	14,592,888	15,138,195	7,964,144	-55	-545,307	-4
New York.....	2,153,317,770	2,201,115,746	2,274,661,422	-47,797,976	-2	-73,545,676	-3
North Carolina.....	107,028,177	91,608,121	60,882,803	15,420,056	17	30,725,318	50
North Dakota.....	9,900,561	9,795,608	10,664,421	104,953	1	-868,813	-8
Ohio.....	643,186,133	936,483,205	630,144,978	-293,297,072	-31	306,338,227	49
Oklahoma.....	37,626,312	76,978,232	112,338,867	-39,351,920	-51	-35,360,635	-31
Oregon.....	34,694,323	34,385,889	18,732,510	308,434	1	15,653,379	84
Pennsylvania.....	933,262,739	1,476,497,279	1,122,447,066	-513,234,540	-35	354,650,213	32
Rhode Island.....	78,399,455	76,653,837	71,874,276	1,745,618	2	4,779,561	7
South Carolina.....	58,292,576	54,561,634	23,512,698	3,730,942	7	31,048,936	132
South Dakota.....	9,704,447	10,856,357	7,924,094	1,151,910	-11	2,932,263	37
Tennessee.....	53,465,096	68,770,977	48,737,212	-15,305,881	-22	20,033,765	41
Texas.....	124,123,481	208,191,837	123,581,835	-84,068,356	-40	84,610,002	68
Utah.....	19,170,237	49,028,217	57,600,820	-29,857,980	-61	-8,572,603	-15
Vermont.....	9,251,162	12,630,109	9,201,351	3,378,947	-27	3,428,758	37
Virginia.....	107,670,674	136,977,815	93,482,931	-29,307,141	-21	43,494,884	47
Washington.....	70,751,208	84,300,592	53,468,785	-13,549,384	-16	30,831,807	58
West Virginia.....	76,642,276	109,543,951	66,409,707	-32,901,675	-30	43,134,244	65
Wisconsin.....	158,550,172	149,917,972	132,762,577	8,632,200	-6	17,155,393	13
Wyoming.....	6,861,873	9,785,041	8,895,659	-2,923,168	-30	889,382	10
Total.....	\$3,361,511,249	\$3,730,360,211	\$3,765,908,984	-\$2,368,848,962	-22	\$1,964,451,227	22

¹ A minus sign (-) indicates decrease.

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

States and Territories.	Tax.			Increase. ¹				
	1918	1917	1916	1917-18		1916-17		
				Amount.	Per cent.	Amount.	Per cent.	
Alabama.....	\$14,880,689	\$15,174,347	\$912,402	—	\$293,658	— 2	\$14,261,945	1,563
Alaska.....	202,818	249,860	14,636	—	47,042	—19	235,224	1,607
Arizona.....	3,913,183	6,598,863	619,181	—	2,685,680	—41	5,979,682	966
Arkansas.....	5,747,375	3,962,299	487,130	—	1,785,076	45	3,475,109	713
California.....	71,857,906	58,384,268	5,458,102	—	13,473,638	23	52,926,166	970
Colorado.....	28,033,824	14,656,097	1,115,854	—	13,377,727	91	13,540,243	1,213
Connecticut.....	65,472,179	44,742,693	3,713,384	—	20,729,486	46	41,029,309	1,105
Delaware.....	19,937,765	29,154,615	2,894,425	—	9,216,850	—32	26,260,190	907
District of Columbia.....	4,792,854	4,117,157	778,274	—	675,697	16	3,338,883	429
Florida.....	3,005,475	2,401,069	351,040	—	604,406	25	2,050,029	584
Georgia.....	28,978,044	12,312,967	1,082,190	—	16,665,077	135	11,230,777	1,038
Hawaii.....	8,014,383	11,381,001	889,751	—	3,366,618	—30	10,491,250	1,179
Idaho.....	1,833,894	2,497,452	212,526	—	663,558	—27	2,284,926	1,075
Illinois.....	278,662,236	219,018,819	15,014,845	—	59,643,417	27	204,003,974	1,359
Indiana.....	40,491,541	28,179,169	2,001,337	—	12,312,372	44	26,177,832	1,308
Iowa.....	16,100,592	12,517,328	1,113,903	—	3,583,264	29	11,403,425	1,024
Kansas.....	19,619,483	19,611,875	2,073,911	—	7,608	1	17,537,964	846
Kentucky.....	23,978,936	17,390,723	1,303,454	—	6,588,213	38	16,087,269	1,234
Louisiana.....	18,300,881	17,557,639	1,047,775	—	743,242	4	16,509,864	1,576
Maine.....	7,997,729	8,082,526	744,773	—	81,797	—1	7,337,753	985
Maryland.....	30,116,417	18,699,793	1,658,036	—	11,416,624	61	17,041,757	1,028
Massachusetts.....	274,088,286	137,224,705	8,927,594	—	136,863,581	99	128,297,111	1,437
Michigan.....	143,175,293	60,968,508	7,362,945	—	82,206,785	135	53,605,563	728
Minnesota.....	35,545,623	48,898,270	4,053,243	—	13,352,647	—27	44,845,027	1,105
Mississippi.....	3,180,341	1,927,457	222,380	—	1,252,884	65	1,705,077	767
Missouri.....	103,399,779	57,452,011	4,347,717	—	45,947,768	80	53,104,294	1,221
Montana.....	5,463,830	3,891,316	663,332	—	1,572,514	40	3,227,984	487
Nebraska.....	8,259,550	6,728,556	701,490	—	1,530,994	23	6,027,066	859
Nevada.....	438,975	431,467	75,148	—	7,508	2	356,319	474
New Hampshire.....	17,636,174	3,181,312	285,939	—	14,454,862	454	2,895,373	1,013
New Jersey.....	59,670,460	47,280,689	4,819,514	—	12,389,771	26	42,461,175	881
New Mexico.....	1,277,469	3,204,692	303,499	—	1,927,223	—60	2,001,193	956
New York.....	807,306,499	394,470,651	44,464,771	—	412,835,848	105	350,005,880	787
North Carolina.....	50,678,099	20,353,098	1,200,185	—	30,325,001	149	19,152,913	1,596
North Dakota.....	1,485,977	2,144,686	127,064	—	658,709	—31	1,937,622	936
Ohio.....	267,344,555	248,117,703	12,364,799	—	49,226,852	23	205,752,964	1,664
Oklahoma.....	10,324,552	14,476,725	2,196,340	—	4,152,193	—29	12,280,385	559
Oregon.....	12,277,923	6,331,770	357,644	—	5,946,153	94	5,974,126	1,670
Pennsylvania.....	385,262,742	387,895,679	22,276,545	—	2,632,937	—1	365,619,134	1,641
Rhode Island.....	35,882,763	17,236,710	1,395,766	—	18,646,053	108	15,840,944	1,135
South Carolina.....	26,302,736	9,069,122	445,222	—	17,233,614	190	8,623,900	1,937
South Dakota.....	2,001,261	1,780,969	155,845	—	220,292	12	1,625,124	1,043
Tennessee.....	19,108,846	12,841,971	949,638	—	6,266,875	49	11,892,333	1,252
Texas.....	34,459,589	36,004,391	2,352,057	—	1,544,802	—4	33,652,334	1,431
Utah.....	6,147,459	7,349,631	1,145,035	—	1,202,172	—16	6,204,596	542
Vermont.....	3,564,707	2,200,582	180,639	—	1,364,125	62	2,019,943	1,118
Virginia.....	31,014,980	18,948,380	1,709,418	—	12,066,600	64	17,238,962	1,008
Washington.....	23,869,313	14,143,322	1,054,032	—	9,725,991	69	13,089,290	1,322
West Virginia.....	34,955,959	28,631,705	1,314,023	—	6,324,254	22	27,317,682	2,079
Wisconsin.....	60,827,480	30,893,450	2,615,579	—	29,934,030	97	28,277,871	1,081
Wyoming.....	1,875,018	1,673,681	170,818	—	199,337	12	1,504,863	881
Total.....	3,158,764,422	2,142,445,769	171,805,150	—	1,016,318,653	47	1,970,640,619	1,147

¹ A minus sign (—) indicates decrease.

SUMMARY OF INCOME AND TAX REPORTED BY YEARS.

A general review of the number of returns, the net income, and the tax reported for each of the years since the inception of the present epoch of income taxation, is given in the following tables:

Number of personal returns, calendar years 1914-1918, by income classes.

Income classes.	1914	1915	1916	1917	1918
\$1,000 to \$2,000.....				1,640,758	1,516,938
\$2,000 to \$3,000.....				838,707	1,496,878
\$3,000 to \$4,000.....	82,754	69,045	85,122	374,958	610,095
\$4,000 to \$5,000.....	66,525	58,949	72,027	185,805	322,241
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356
\$10,000 to \$15,000.....	34,141	34,102	45,309	65,800	69,992
\$15,000 to \$20,000.....	15,790	16,475	22,618	29,896	30,227
\$20,000 to \$25,000.....	8,672	9,707	12,953	16,806	16,350
\$25,000 to \$30,000.....	5,483	6,196	8,055	10,571	10,206
\$30,000 to \$40,000.....	6,008	7,005	10,068	12,733	11,887
\$40,000 to \$50,000.....	3,185	4,100	5,611	7,087	6,449
\$50,000 to \$100,000.....	5,161	6,847	10,452	12,439	9,996
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358
\$150,000 to \$200,000.....	406	724	1,284	1,302	866
\$200,000 to \$250,000.....	233	356	726	703	401
\$250,000 to \$300,000.....	130	216	427	342	247
\$300,000 to \$400,000.....	147	254	469	350	260
\$400,000 to \$500,000.....	69	122	245	179	122
\$500,000 to \$1,000,000.....	114	209	376	315	178
\$1,000,000 and over.....	60	120	206	141	67
Total.....	357,515	336,652	429,401	3,472,890	4,425,114
Married women making separate returns from husbands.....			17,635		
Total number of returns filed.....	357,515	336,652	437,036	3,472,890	4,425,114

¹ The net income 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 all other years the returns of married women filed separately are included in their individual income classes independent of husbands' income.

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

Returns of net income by years.

PERSONAL.

Year.	Number of returns.	Net income.	Increase from year to year.
1913.....	¹ 357,598	² \$3,900,000,000	.....
1914.....	¹ 357,515	4,000,000,000	\$100,000,000
1915.....	¹ 336,652	4,600,000,000	600,000,000
1916.....	¹ 437,036	6,300,000,000	1,700,000,000
1917.....	³ 3,472,890	13,700,000,000	7,400,000,000
1918.....	³ 4,425,114	16,000,000,000	2,300,000,000

CORPORATION.

Year.	Total number of returns.	Returns showing taxable income.	Returns showing no taxable income.	Net income.	Increase from year to year.
1909.....	262,490	⁴ 52,498	209,992	\$3,590,000,000	.....
1910.....	270,202	⁴ 54,040	216,162	3,761,000,000	\$171,000,000
1911.....	288,352	⁴ 55,129	233,223	3,503,000,000	⁵ 258,000,000
1912.....	305,336	⁴ 61,116	244,220	4,151,000,000	648,000,000
1913.....	316,909	188,866	128,043	4,714,000,000	563,000,000
1914.....	⁶ 299,445	174,205	125,240	3,940,000,000	⁶ 774,000,000
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	10,730,400,000	1,964,500,000
1918.....	317,579	202,061	115,518	8,400,000,000	⁵ 2,330,400,000

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

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

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

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

⁵ Decrease.

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

Income tax yield by years.

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

Year.	Partnership.	Corporation.			Grand total.
	War profits and excess profits tax.	Income tax.	War profits and excess profits tax.	Total tax.	
1913 ¹	² \$43,127,740	.....	² \$43,127,740	\$71,381,275
1914 ¹	39,144,532	.....	39,144,532	80,190,694
1915 ¹	56,993,657	.....	56,993,657	124,937,252
1916.....	171,805,150	.....	171,805,150	345,191,844
1917.....	\$103,887,984	503,698,029	\$1,638,747,740	2,142,445,769	2,921,583,203
1918.....	653,198,483	2,505,565,939	3,158,764,422	4,286,486,257

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

² Includes excise tax \$10,671,077, act of Aug. 5, 1909.

On the pages immediately following will be found the basic tables to which the foregoing text tables refer.

Respectfully,

PAUL F. MYERS,
Acting Commissioner of Internal Revenue.

Approved: December 28, 1920,
D. F. HOUSTON,
Secretary of the Treasury.

BASIC TABLES

—
Personal Returns

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

[Income returned for the calendar year ended Dec. 31, 1918.]

States and Territories.	Returns.		Net income.		Exemptions from normal tax.			Net income subject to normal tax.	Normal tax.	Surtax.	Total tax.	
	Number.	Per cent of total.	Amount.	Per cent of total.	Personal exemption.	Dividends.					Amount.	Per cent of total.
						Amount.	Per cent of total.					
Alabama.....	38,988	0.88	\$121,250,953	0.76	\$75,831,572	\$8,396,727	\$7,052,654	\$3,152,401	\$1,279,162	\$4,431,563	0.39	
Alaska.....	7,066	0.17	15,434,987	0.10	11,104,429	279,529	4,051,029	200,114	26,745	316,859	0.03	
Arizona.....	13,701	0.31	41,579,450	0.26	24,956,523	4,124,164	12,198,763	372,746	1,724,116	751,370	0.15	
Arkansas.....	20,612	0.47	76,354,037	0.48	41,110,120	6,281,478	28,962,439	2,375,015	894,462	3,269,477	0.29	
California.....	206,471	4.67	791,859,380	4.42	364,217,436	104,766,295	232,836,649	19,897,042	16,263,884	36,070,926	3.20	
Colorado.....	54,160	1.22	193,487,951	1.00	103,774,333	17,322,582	38,391,035	3,320,978	2,523,947	5,844,925	0.52	
Connecticut.....	86,489	1.95	295,617,840	1.86	146,045,636	68,926,804	60,645,400	6,613,699	11,077,244	17,690,343	1.57	
Delaware.....	10,289	0.23	48,358,031	0.30	18,072,577	17,997,014	12,288,400	1,103,061	6,055,461	7,158,522	0.63	
District of Columbia.....	43,776	0.99	138,966,315	0.87	72,194,698	18,675,391	48,096,226	4,321,858	4,347,242	8,698,100	0.77	
Florida.....	19,102	0.43	63,681,401	0.40	36,902,635	7,470,900	19,397,557	1,656,864	710,599	2,367,463	0.21	
Georgia.....	39,073	0.88	148,395,439	0.93	75,703,159	18,117,722	54,545,558	4,406,998	1,360,424	7,077,184	0.63	
Hawaii.....	4,242	0.10	20,051,940	0.13	7,546,701	7,417,412	5,000,827	495,928	1,360,424	1,857,352	0.17	
Idaho.....	19,249	0.44	55,951,296	0.35	37,454,115	2,336,064	16,184,117	1,267,581	225,937	1,493,518	0.13	
Illinois.....	366,918	8.29	1,256,400,457	7.89	653,530,973	176,372,085	426,397,427	38,330,875	46,250,767	84,580,642	7.50	
Indiana.....	104,381	2.36	325,549,140	2.04	201,630,962	30,019,682	41,489,705	7,707,008	3,680,800	11,387,808	1.02	
Iowa.....	118,953	2.69	430,297,583	2.83	239,237,533	23,954,206	97,075,826	13,305,452	2,622,706	15,928,158	1.41	
Kansas.....	64,794	1.46	218,524,054	1.37	128,903,651	11,753,012	77,847,376	6,174,449	1,765,795	7,943,244	0.70	
Kentucky.....	47,098	1.06	166,350,127	1.04	83,425,138	22,690,108	56,234,881	4,664,400	3,264,960	7,918,960	0.70	
Louisiana.....	32,432	0.76	137,251,983	0.86	65,216,989	19,799,560	52,245,444	5,102,008	4,251,510	9,353,518	0.83	
Maine.....	25,104	0.57	84,033,212	0.53	45,775,008	14,084,625	24,173,579	2,192,835	2,070,168	4,263,003	0.38	
Maryland.....	97,085	1.97	303,421,082	1.91	155,570,711	35,756,999	112,093,352	10,242,203	10,173,034	20,415,237	1.81	
Massachusetts.....	209,786	4.74	808,460,441	5.46	366,147,704	195,574,305	306,588,452	29,003,668	52,303,674	81,307,340	7.21	
Michigan.....	135,349	3.05	415,313,629	2.61	247,807,212	68,545,000	98,960,952	8,952,289	13,384,096	22,336,385	1.98	
Minnesota.....	84,515	1.91	291,074,629	1.83	163,036,665	41,720,804	86,317,160	1,186,293	8,076,467	15,262,760	1.35	
Mississippi.....	19,949	0.45	70,323,185	0.44	38,033,345	4,174,648	28,115,192	2,548,620	994,229	3,542,849	0.31	
Missouri.....	110,890	2.50	409,013,021	2.57	209,967,670	64,655,565	134,389,786	11,268,662	9,448,030	20,716,692	1.84	
Montana.....	34,464	0.78	90,091,830	0.57	59,651,310	7,796,190	23,714,300	1,902,532	1,110,370	3,012,902	0.27	
Nebraska.....	96,049	2.17	306,033,565	1.92	198,727,711	13,071,556	94,254,298	7,570,808	1,802,774	9,373,582	0.83	
Nevada.....	7,097	0.16	17,826,689	0.11	12,028,544	187,587,635	5,210,470	381,085	31,257	412,342	0.04	
New Hampshire.....	17,317	0.39	56,889,284	0.36	30,570,309	11,378,566	19,940,514	1,413,446	4,414,278	2,827,724	0.25	
New Jersey.....	185,706	4.20	633,152,580	4.10	337,450,646	95,077,089	220,584,854	19,340,526	23,769,122	43,106,648	3.82	
New Mexico.....	13,084	0.30	36,561,416	0.23	25,009,880	2,139,430	9,151,112	707,483	282,342	989,825	0.09	
New York.....	559,753	12.65	2,719,713,784	17.08	970,481,990	631,749,300	1,117,512,486	107,625,964	246,637,453	354,267,417	31.41	
North Carolina.....	21,738	0.49	89,748,811	0.56	45,397,662	17,248,711	27,102,488	2,455,805	3,119,100	5,573,901	0.49	
North Dakota.....	29,120	0.66	60,896,746	0.56	34,649,104	24,043,473	1,946,380	1,946,380	273,574	2,219,954	0.20	
Ohio.....	306,918	6.94	993,314,432	6.24	562,664,128	158,668,557	272,391,707	23,853,749	31,334,363	55,170,252	4.89	

Oklahoma.....	46,848	1.03	163,678,297	1.03	98,156,452	12,607,758	54,914,077	4,849,703	2,799,577	7,649,280	.68
Oregon.....	34,592	.78	111,601,050	.70	61,154,488	9,257,224	41,189,338	3,880,639	2,693,348	6,049,987	.54
Pennsylvania.....	518,729	11.72	1,770,848,133	11.12	924,638,431	271,183,035	576,126,637	51,701,250	86,080,120	137,781,370	12.22
Rhode Island.....	32,921	.74	129,630,322	.81	94,946,334	33,834,964	40,849,024	3,983,655	9,529,131	13,512,766	1.20
South Carolina.....	20,239	.46	73,855,345	.46	41,006,333	7,302,695	24,886,317	2,037,120	695,473	2,732,593	.24
South Dakota.....	45,905	1.03	151,725,486	.87	99,078,473	4,274,270	51,772,743	3,742,508	396,731	4,139,239	.37
Tennessee.....	38,252	.86	139,173,691	.87	74,899,113	15,918,976	48,355,602	4,258,151	2,337,117	6,795,268	.60
Texas.....	114,500	2.59	392,975,557	2.47	220,692,801	39,622,453	132,660,303	12,241,012	9,334,467	21,575,479	1.91
Utah.....	18,517	.42	52,454,404	.33	35,729,366	5,800,607	10,924,431	1,013,642	334,138	1,347,780	.12
Vermont.....	9,965	.23	34,063,265	.21	17,069,939	6,859,165	9,594,161	851,957	969,866	1,821,823	.16
Virginia.....	51,207	1.16	173,104,495	1.09	98,661,871	20,315,457	54,127,167	4,680,084	2,994,641	7,674,725	.68
Washington.....	95,422	2.16	266,096,746	1.67	167,253,344	17,666,671	81,176,781	6,439,623	3,303,540	9,743,163	.86
West Virginia.....	48,876	1.10	156,557,747	.98	93,186,462	22,821,487	40,549,798	3,214,233	2,495,062	5,709,295	.51
Wisconsin.....	94,704	2.14	290,199,685	1.82	177,725,094	43,146,545	69,328,046	6,330,597	5,051,590	11,382,127	1.01
Wyoming.....	7,821	.18	26,413,937	.17	13,075,503	2,073,185	10,665,249	886,565	386,127	1,272,692	.11
Nonresident aliens and citizens residing abroad.....	3,678	.08	56,473,942	.35	4,330,874	22,804,880	29,338,188	3,150,810	5,514,757	8,665,567	.77
Total.....	4,425,114	100.00	15,924,639,355	100.00	8,096,767,923	2,468,749,244	5,359,123,088	476,432,808	651,289,027	1,127,721,835	100.00

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

[Income returned for the calendar year ended Dec. 31, 1918.]

Income classes.	Number of returns.	Net income.	Personal exemption.	Dividends.		Total.	Normal tax.	Surtax.	Total tax.	Average amount of tax per individual.	Average rate of tax, per cent.
				1918.	1913-1917.						
\$1,000 to \$2,000 ¹	484,471	\$737,201,503	\$978,534,875	\$226	\$31,326,795	\$31,327,021	\$26,481,602		\$26,481,602	\$17.46	1.19
\$2,000 to \$3,000.....	1,032,467	1,493,153,074	1,949,036,154	22,555	14,328,166	14,350,721	35,415,344		35,415,344	23.66	.98
\$3,000 to \$4,000.....	511,084	1,160,688,322	1,262,438,822	96,716	38,438,396	38,535,112	43,615,203		43,615,203	71.49	2.08
\$4,000 to \$5,000.....	985,739	2,460,135,911	1,849,536,359	128,341	60,635,281	61,243,628	39,313,517	\$534,071	39,313,517	122.00	2.73
\$5,000 to \$6,000.....	26,794	89,914,225	65,095,451	258,500	61,647,845	62,346,345	178,366		178,366	3.26	3.26
\$6,000 to \$7,000.....	9,957	44,058,715	34,972,157	1,345,453	73,255,528	74,599,981	19,435,200		19,435,200	245.54	3.80
\$7,000 to \$8,000.....	312,254	694,514,371	667,962,157	1,885,555	73,514,425	75,399,980	1,957,096		1,957,096	346.38	4.63
\$8,000 to \$9,000.....	126,554	384,739,049	166,370,639	1,567,280	73,824,567	75,391,847	15,840,052		15,840,052	472.98	5.57
\$9,000 to \$10,000.....	79,152	511,906,548	106,180,279	1,793,640	53,485,817	55,279,434	16,643,171		16,643,171	672.96	6.45
\$10,000 to \$11,000.....	35,117	298,141,372	71,233,490	2,933,755	51,546,719	54,480,434	10,878,000		10,878,000	680.73	6.28
\$11,000 to \$12,000.....	27,152	258,055,989	54,743,669	2,091,834	49,250,061	51,341,895	11,913,213		11,913,213	790.77	6.86
\$12,000 to \$13,000.....	20,414	214,690,308	40,647,888	1,964,864	44,188,741	46,153,605	2,778,912		2,778,912	690.77	6.86
\$13,000 to \$14,000.....	13,202	188,961,249	32,321,855	1,955,550	40,263,997	42,219,547	2,796,985		2,796,985	993.42	7.22
\$14,000 to \$15,000.....	9,123	147,077,711	21,638,947	1,722,180	37,532,428	39,254,608	2,906,861		2,906,861	1,017.37	7.53
\$15,000 to \$20,000.....	3,227	522,082,846	58,899,098	8,569,154	132,635,943	141,205,097	30,362,255		30,362,255	1,153.31	7.93
\$20,000 to \$25,000.....	16,350	300,220,894	31,360,693	7,168,001	121,317,693	128,485,386	15,005,314		15,005,314	1,500.90	8.09
\$25,000 to \$30,000.....	10,206	273,226,359	19,339,371	7,217,185	100,149,692	107,366,877	17,138,905		17,138,905	37,125.494	10.14
\$30,000 to \$40,000.....	11,857	410,534,915	22,749,293	9,777,117	156,298,801	166,075,918	24,618,654		24,618,654	31,828.731	11.40
\$40,000 to \$50,000.....	6,449	288,281,436	12,345,328	7,610,952	119,701,353	127,312,305	17,488,684		17,488,684	53,652.329	13.07
\$50,000 to \$60,000.....	3,720	203,716,837	6,845,343	5,103,164	89,274,625	94,377,789	12,206,613		12,206,613	44,759.588	15.53
\$60,000 to \$70,000.....	2,441	158,164,951	4,461,258	4,230,325	68,391,061	72,621,386	9,641,399		9,641,399	36,638.535	17.98
\$70,000 to \$80,000.....	1,691	126,460,637	3,072,269	3,046,898	56,115,932	59,162,830	7,632,792		7,632,792	13,238.98	20.43
\$80,000 to \$90,000.....	1,210	102,947,144	1,689,182	2,949,767	48,353,960	51,293,727	5,945,241		5,945,241	32,316.632	27.74
\$90,000 to \$100,000.....	934	88,431,168	1,029,474	1,567,774	44,527,189	47,094,970	4,842,636		4,842,636	17,006.17	25.01
\$100,000 to \$150,000.....	2,866	148,743,575	4,154,160	3,969,175	133,700,428	142,670,603	16,566,726		16,566,726	25,963.671	27.10
\$150,000 to \$200,000.....	401	66,955,520	1,439,336	3,772,222	81,094,265	84,866,487	9,895,209		9,895,209	25,963.671	33.68
\$200,000 to \$300,000.....	417	86,955,722	405,199	2,861,793	47,246,527	51,108,324	5,149,498		5,149,498	60,488.064	40.66
\$300,000 to \$400,000.....	240	90,420,665	405,199	926,391	34,232,709	34,739,100	3,053,591		3,053,591	105,799.90	47.50
\$400,000 to \$500,000.....	122	54,124,783	187,752	925,171	46,839,374	47,764,546	3,551,848		3,551,848	134,531.96	49.65
\$500,000 to \$750,000.....	46	80,377,939	196,066	1,126,201	28,777,630	29,903,831	3,038,054		3,038,054	186,734.20	53.09
\$750,000 to \$1,000,000.....	132	38,397,609	62,837	577,593	50,230,503	50,808,096	43,601,232		43,601,232	259,984.06	56.36
\$1,000,000 to \$1,500,000.....	33	38,243,088	82,025	1,037,625	27,938,097	28,975,722	21,119,348		21,119,348	379,653.52	58.90
\$1,500,000 to \$2,000,000.....	16	26,878,507	16,400	10,400	17,341,333	17,341,333	1,785,624		1,785,624	487,940.39	58.00
							1,373,379		1,373,379	1,111,474.44	66.16

\$2,000,000 to \$3,000,000...	11	26,777,977	11,400	24,464,027	24,464,027	24,464,027	569,930	16,677,313	17,247,243	1,567,931.18	64.41
\$3,000,000 to \$4,000,000...	4	14,130,796	3,400	13,241,792	13,232,943	13,232,943	200,400	8,918,879	9,119,369	2,279,842.25	64.54
\$4,000,000 to \$5,000,000...	2	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over.....	1	30,456,524	1,000	31,927,484	31,915,684	31,915,684	3,200	19,663,713	19,666,913	6,555,637.67	64.57
Classes, grouped 2.....											
Total.....	4,425,114	15,924,639,355	8,096,767,023	99,161,374	2,369,587,870	2,408,749,244	476,432,808	651,289,027	1,127,721,835	254.85	7.08

1 Nontaxable. Personal exemption and dividends exceed net income.

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

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

[Income returned for the calendar year ended Dec. 31, 1918.]

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.....	1,516,938	34.28	4,425,114	1,516,938	100.00	34.28
\$2,000 to \$3,000.....	1,496,878	33.83	2,908,176	3,013,816	65.72	68.11
\$3,000 to \$4,000.....	619,005	13.79	1,411,298	3,623,911	31.89	81.90
\$4,000 to \$5,000.....	322,241	7.28	801,203	3,946,152	18.10	89.18
\$5,000 to \$6,000.....	126,554	2.86	478,962	4,072,706	10.82	92.04
\$6,000 to \$7,000.....	79,152	1.79	352,408	4,151,858	7.96	93.83
\$7,000 to \$8,000.....	51,381	1.16	273,256	4,203,239	6.17	94.99
\$8,000 to \$9,000.....	35,117	.79	221,875	4,238,356	5.01	95.78
\$9,000 to \$10,000.....	27,152	.61	186,758	4,265,508	4.22	96.39
\$10,000 to \$11,000.....	20,414	.46	159,606	4,285,922	3.61	96.85
\$11,000 to \$12,000.....	16,371	.37	139,192	4,302,293	3.15	97.22
\$12,000 to \$13,000.....	13,202	.30	122,821	4,315,495	2.78	97.52
\$13,000 to \$14,000.....	10,882	.24	109,619	4,326,377	2.48	97.76
\$14,000 to \$15,000.....	9,123	.21	98,737	4,335,500	2.24	97.97
\$15,000 to \$20,000.....	30,227	.68	89,614	4,365,727	2.03	98.65
\$2,000 to \$25,000.....	16,350	.37	59,387	4,382,077	1.35	99.02
\$25,000 to \$30,000.....	10,206	.23	43,937	4,392,283	.98	99.25
\$30,000 to \$40,000.....	11,887	.27	32,831	4,404,170	.75	99.52
\$40,000 to \$50,000.....	6,449	.15	20,944	4,410,619	.48	99.67
\$50,000 to \$60,000.....	3,720	.08	14,965	4,414,339	.33	99.75
\$60,000 to \$70,000.....	2,441	.06	10,775	4,416,780	.25	99.81
\$70,000 to \$80,000.....	1,691	.04	8,334	4,418,471	.19	99.85
\$80,000 to \$90,000.....	1,210	.03	6,613	4,419,681	.15	99.88
\$90,000 to \$100,000.....	934	.02	5,433	4,420,615	.12	99.90
\$100,000 to \$150,000.....	2,358	.05	4,499	4,422,973	.10	99.95
\$150,000 to \$200,000.....	865	.02	2,141	4,423,839	.05	99.97
\$200,000 to \$250,000.....	401	.01	1,275	4,424,240	.03	99.98
\$250,000 to \$300,000.....	247	.0056	874	4,424,487	.02	99.9856
\$300,000 to \$400,000.....	260	.0059	627	4,424,747	.0144	99.9915
\$400,000 to \$500,000.....	122	.0028	357	4,424,869	.0085	99.9943
\$500,000 to \$750,000.....	132	.0031	245	4,425,901	.0057	99.9974
\$750,000 to \$1,000,000.....	46	.0010	113	4,425,047	.0026	99.9984
\$1,000,000 to \$1,500,000.....	33	.0008	67	4,425,080	.0016	99.9992
\$1,500,000 to \$2,000,000.....	16	.0004	34	4,425,096	.0008	99.9996
\$2,000,000 to \$3,000,000.....	11	.0002	18	4,425,107	.0004	99.9998
\$3,000,000 to \$4,000,000.....	4	.0001	7	4,425,111	.0002	99.9999
\$4,000,000 to \$5,000,000.....	(1)					
\$5,000,000 and over.....	(4)					
Classes grouped ¹	3	.0001	3	4,425,114	.0001	100.0000
Total.....	4,425,114	100.00				

Income classes.	Net income.					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$2,232,354,577	14.02	\$15,924,639,355	\$2,232,354,577	100.00	14.02
\$2,000 to \$3,000.....	3,626,824,833	22.78	13,692,284,778	5,859,179,410	85.98	36.80
\$3,000 to \$4,000.....	2,096,645,121	13.17	10,065,459,945	7,955,824,831	63.20	49.97
\$4,000 to \$5,000.....	1,438,573,586	9.03	7,968,814,524	9,394,398,417	50.03	59.00
\$5,000 to \$6,000.....	692,787,058	4.35	6,530,240,938	10,087,185,475	41.00	63.35
\$6,000 to \$7,000.....	511,906,548	3.21	5,837,453,880	10,599,092,023	36.65	66.56
\$7,000 to \$8,000.....	384,799,049	2.42	5,325,547,332	10,983,891,072	33.44	68.98
\$8,000 to \$9,000.....	298,141,372	1.87	4,940,748,283	11,282,032,414	31.02	70.85
\$9,000 to \$10,000.....	258,055,989	1.62	4,642,606,911	11,540,088,433	29.15	72.47
\$10,000 to \$11,000.....	214,690,308	1.35	4,384,550,922	11,754,778,711	27.53	73.82
\$11,000 to \$12,000.....	188,661,249	1.18	4,169,860,614	11,943,439,990	26.18	75.00
\$12,000 to \$13,000.....	165,180,632	1.04	3,981,199,365	12,108,620,622	25.00	76.04
\$13,000 to \$14,000.....	147,077,711	.92	3,816,018,733	12,255,698,333	23.96	76.96
\$14,000 to \$15,000.....	132,627,910	.83	3,668,941,022	12,388,326,243	23.04	77.79
\$15,000 to \$20,000.....	522,089,846	3.28	3,536,313,112	12,910,416,089	22.21	81.07
\$20,000 to \$25,000.....	366,220,394	2.30	3,014,223,266	13,276,636,483	18.93	83.37
\$25,000 to \$30,000.....	279,226,359	1.75	2,648,002,872	13,555,862,842	16.63	85.12
\$30,000 to \$40,000.....	410,531,915	2.58	2,308,776,513	13,966,397,757	14.88	87.70
\$40,000 to \$50,000.....	288,281,436	1.81	1,958,241,598	14,254,679,193	12.30	89.51
\$50,000 to \$60,000.....	203,716,837	1.28	1,669,960,162	14,458,396,030	10.49	90.79

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

TABLE 3.—PERSONAL RETURNS—SIMPLE AND CUMULATIVE DISTRIBUTION BY INCOME CLASSES—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.
\$60,000 to \$70,000.....	\$158,164,951	80.99	\$1,466,243,325	\$14,616,560,981	9.21	91.78
\$70,000 to \$80,000.....	126,460,637	.79	1,308,078,374	11,743,021,618	8.22	92.57
\$80,000 to \$90,000.....	102,947,144	.65	1,181,617,737	11,845,968,762	7.43	93.22
\$90,000 to \$100,000.....	88,431,168	.56	1,078,670,593	14,934,399,930	6.78	93.78
\$100,000 to \$150,000.....	284,106,740	1.78	990,239,425	15,218,506,670	6.22	95.56
\$150,000 to \$200,000.....	148,743,575	.93	706,132,685	15,367,250,245	4.44	96.40
\$200,000 to \$250,000.....	89,325,520	.57	557,389,110	15,456,575,765	3.51	97.06
\$250,000 to \$300,000.....	66,955,722	.42	468,063,590	15,523,531,487	2.94	97.48
\$300,000 to \$400,000.....	90,420,665	.58	401,107,868	15,613,952,152	2.52	98.06
\$400,000 to \$500,000.....	51,121,763	.34	310,687,203	15,668,076,915	1.94	98.40
\$500,000 to \$750,000.....	80,377,939	.50	256,562,440	15,748,454,854	1.60	98.90
\$750,000 to \$1,000,000.....	38,697,609	.24	176,184,501	15,787,152,463	1.10	99.14
\$1,000,000 to \$1,500,000.....	39,243,088	.25	137,486,892	15,826,395,551	.86	99.39
\$1,500,000 to \$2,000,000.....	26,878,507	.17	98,243,804	15,853,274,058	.61	99.56
\$2,000,000 to \$3,000,000.....	26,777,977	.16	71,365,297	15,880,052,035	.44	99.72
\$3,000,000 to \$4,000,000.....	14,130,796	.09	44,587,320	15,894,182,831	.28	99.81
\$4,000,000 to \$5,000,000.....	(1)	.....	.....	.....	.....	.....
\$5,000,000 and over.....	(1)	.....	.....	.....	.....	.....
Classes grouped ¹	30,456,524	.19	30,456,524	15,924,639,355	.19	100.00
Total.....	15,924,639,355	100.00	.....	.....	.....	.....

Income classes.	Tax (income tax and surtax).					
	Simple distribution.		Cumulative distribution.		Cumulative percentages.	
	Amount in each class.	Per cent of total.	Over the class below.	Under the class above.	Over the class below.	Under the class above.
\$1,000 to \$2,000.....	\$26,481,002	2.35	\$1,127,721,835	\$26,481,602	100.00	2.35
\$2,000 to \$3,000.....	35,415,344	3.14	1,101,240,233	61,896,946	97.65	5.49
\$3,000 to \$4,000.....	43,615,203	3.87	1,065,824,889	105,512,149	94.51	9.36
\$4,000 to \$5,000.....	39,513,517	3.49	1,022,209,686	144,825,666	90.64	12.85
\$5,000 to \$6,000.....	22,572,721	2.00	982,896,169	167,398,387	87.15	14.85
\$6,000 to \$7,000.....	19,435,200	1.72	960,323,448	186,833,587	85.15	16.57
\$7,000 to \$8,000.....	17,797,148	1.57	940,888,248	204,630,735	83.43	18.14
\$8,000 to \$9,000.....	16,609,723	1.47	923,091,100	221,240,458	81.86	19.61
\$9,000 to \$10,000.....	16,643,171	1.47	906,481,377	237,883,629	80.39	21.08
\$10,000 to \$11,000.....	13,488,068	1.20	889,898,206	251,371,697	78.92	22.28
\$11,000 to \$12,000.....	12,945,727	1.15	876,350,138	264,317,424	77.72	23.43
\$12,000 to \$13,000.....	11,927,048	1.06	863,401,411	276,244,472	76.57	24.49
\$13,000 to \$14,000.....	11,073,150	.98	851,477,363	287,317,622	75.51	25.47
\$14,000 to \$15,000.....	10,521,623	.93	840,404,213	297,839,245	74.53	26.40
\$15,000 to \$20,000.....	45,367,569	4.03	829,882,590	343,206,514	73.00	30.43
\$20,000 to \$25,000.....	37,125,494	3.29	784,515,021	380,332,508	69.57	35.72
\$25,000 to \$30,000.....	31,828,731	2.82	747,385,527	412,161,039	66.28	36.54
\$30,000 to \$40,000.....	53,652,329	4.77	715,500,796	465,813,368	63.46	41.31
\$40,000 to \$50,000.....	44,759,588	3.97	661,908,467	510,572,956	58.69	45.28
\$50,000 to \$60,000.....	39,638,535	3.25	617,148,879	547,211,491	54.72	48.53
\$60,000 to \$70,000.....	32,816,362	2.87	580,510,344	579,527,853	51.47	51.40
\$70,000 to \$80,000.....	28,757,439	2.55	548,193,982	608,285,292	48.60	53.95
\$80,000 to \$90,000.....	25,752,648	2.28	519,436,543	634,037,940	46.05	56.23
\$90,000 to \$100,000.....	23,963,671	2.12	493,683,895	658,001,611	43.77	58.35
\$100,000 to \$150,000.....	95,186,064	8.49	469,720,224	753,681,675	41.05	66.84
\$150,000 to \$200,000.....	60,488,375	5.36	374,040,160	814,170,050	33.16	72.20
\$200,000 to \$250,000.....	42,425,796	3.76	313,551,785	856,595,846	27.80	75.96
\$250,000 to \$300,000.....	33,241,745	2.95	271,125,989	889,837,591	24.04	78.91
\$300,000 to \$400,000.....	48,550,892	4.31	237,884,244	938,388,483	21.09	83.22
\$400,000 to \$500,000.....	30,613,955	2.71	189,333,352	969,002,438	16.78	85.93
\$500,000 to \$750,000.....	47,888,286	4.20	158,719,397	1,016,390,724	14.07	90.13
\$750,000 to \$1,000,000.....	22,445,862	1.99	111,331,111	1,038,836,586	9.87	92.12
\$1,000,000 to \$1,500,000.....	25,068,133	2.22	88,885,249	1,063,904,719	7.88	94.34
\$1,500,000 to \$2,000,000.....	17,783,591	1.58	63,817,116	1,081,688,310	5.66	95.92
\$2,000,000 to \$3,000,000.....	17,247,243	1.53	46,093,525	1,098,935,553	4.08	97.45
\$3,000,000 to \$4,000,000.....	9,119,369	.81	28,786,282	1,108,054,922	2.55	98.26
\$4,000,000 to \$5,000,000.....	(1)	.....	.....	.....	.....	.....
\$5,000,000 and over.....	(1)	.....	.....	.....	.....	.....
Classes grouped ¹	19,666,913	1.74	19,666,913	1,127,721,835	1.74	100.00
Total.....	1,127,721,835	100.00	.....	.....	.....	.....

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

TABLE 4.—PERSONAL RETURNS—SEX AND FAMILY RELATIONSHIP—DISTRIBUTION BY STATES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1918.]

States and territories.	Joint returns of husbands and wives, with or without dependent children, whose wives, though living with them, filed separate returns.		Single men—Heads of families.		Single women—Heads of families.		Single men—All others.		Single women—All others.		Wives making separate returns from husbands.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
Alabama.....	24,855	\$90,008,884	2,481	\$6,490,497	433	\$1,291,805	9,649	\$19,803,023	1,470	\$3,024,132	100	\$632,662	38,988	\$121,250,933
Alaska.....	2,370	5,944,507	486	1,020,330	1	5,799	4,746	8,447,417	2	10,934	1	6,000	7,606	15,434,987
Arizona.....	7,540	28,227,312	980	2,345,686	149	347,086	4,773	9,749,567	281	593,896	28	316,093	13,701	41,579,450
Arkansas.....	14,104	59,539,153	926	2,887,972	353	1,139,605	4,387	10,215,638	724	1,952,768	118	618,881	20,612	70,354,037
California.....	109,775	486,908,896	15,339	39,975,721	8,125	22,594,701	56,609	124,652,630	14,744	42,966,572	1,879	14,751,860	206,471	701,830,380
Colorado.....	34,825	116,853,453	3,681	8,826,593	708	1,745,050	12,335	25,341,192	2,368	3,011,320	243	1,710,343	84,160	139,487,961
Connecticut.....	44,623	187,278,283	4,786	13,481,643	1,012	3,939,074	28,497	59,211,969	6,501	23,733,908	980	7,970,933	86,489	295,617,840
Delaware.....	5,592	31,842,208	628	2,855,405	193	797,182	2,937	7,254,958	9,726	3,146,356	163	2,461,922	10,239	48,338,031
District of Columbia.....	19,095	77,306,389	2,737	7,363,419	6	6,925	3,029	22,132,666	9,762	21,501,983	684	4,709,415	43,776	138,966,315
Florida.....	12,198	47,168,281	1,514	3,945,372	2,523	5,934,443	3,958	8,335,532	894	2,127,226	137	1,207,402	19,102	68,681,401
Georgia.....	26,994	112,592,310	2,145	7,077,206	365	1,343,718	8,302	20,807,684	1,579	4,033,120	308	1,292,808	39,073	148,366,469
Hawaii.....	12,376	42,045,696	69	301,476	132	274,720	933	2,913,990	594	2,852,428	105	1,107,818	4,242	20,054,940
Idaho.....	12,376	42,045,696	769	2,275,420	152	427,706	5,436	10,230,548	450	835,248	16	139,678	19,249	55,954,296
Illinois.....	105,044	845,800,822	27,124	74,948,657	9,886	26,337,238	111,837	252,814,798	20,162	52,315,124	2,865	23,832,846	366,918	1,256,309,485
Indiana.....	72,545	321,481,097	5,010	14,001,403	1,342	3,940,615	20,974	43,662,129	4,320	9,832,121	387	2,632,074	104,581	325,549,440
Iowa.....	86,158	360,205,633	3,809	15,131,180	1,074	4,714,075	21,591	53,991,416	5,445	12,860,362	829	3,364,919	118,933	450,267,585
Kansas.....	46,106	170,653,170	2,674	8,839,272	865	2,986,081	12,576	28,842,275	2,255	5,853,781	348	1,849,475	64,794	218,524,054
Kentucky.....	31,397	120,937,727	2,376	8,857,760	408	1,758,641	9,780	23,701,377	2,255	6,456,207	1,931	6,618,415	47,088	166,350,127
Louisiana.....	16,789	90,119,331	2,556	8,772,146	704	2,854,388	7,716	17,538,251	5,274	11,360,378	193	1,870,586	137,261,983	337,432,432
Maine.....	14,321	56,880,105	1,859	4,503,423	454	1,335,156	6,330	14,278,154	1,651	5,841,112	189	1,195,126	95,104	84,693,212
Maryland.....	47,073	198,445,728	6,971	20,223,257	1,712	5,754,375	23,944	56,694,458	6,710	17,840,962	675	4,432,412	57,083	306,421,092
Massachusetts.....	111,705	567,126,010	14,894	47,892,144	3,212	12,671,190	55,198	143,164,348	21,543	69,092,961	2,543	8,315,406	209,786	805,460,461
Michigan.....	77,489	292,090,576	9,879	24,892,184	2,541	6,520,413	38,739	69,892,149	5,877	14,583,633	3,224	7,364,249	135,349	415,313,164
Minnesota.....	53,754	213,825,355	5,725	15,465,007	1,414	4,022,080	20,153	44,403,645	2,993	8,406,613	476	4,838,920	84,315	291,074,629
Mississippi.....	10,326	49,997,522	750	2,788,331	1,408	5,009,870	7,743	14,195,944	355	2,190,630	86	680,488	19,949	70,322,186
Missouri.....	70,761	298,169,162	7,161	21,700,419	2,408	6,731,671	22,701	56,042,564	3,804	19,037,209	938	7,282,006	110,890	409,031,820
Montana.....	17,804	57,569,021	1,606	3,539,855	227	572,306	13,868	29,939,430	804	1,385,335	155	546,335	34,464	90,091,591
Nebraska.....	71,832	247,284,676	4,028	12,432,973	1,161	3,279,337	13,709	34,689,434	3,216	6,167,494	533	2,209,651	96,049	306,053,565
Nevada.....	3,753	11,086,368	114	4,520,014	3	18,187	3,016	5,957,134	165	299,800	64	138,171	7,097	17,826,069

New Hampshire.....	9, 327	37, 548, 230	999	2, 789, 008	250	822, 540	5, 023	10, 396, 941	1, 483	4, 064, 711	225	1, 267, 829	17, 317	56, 889, 284
New Jersey.....	111, 485	456, 354, 146	9, 254	96, 578, 003	2, 664	10, 677, 274	49, 458	108, 223, 769	11, 304	34, 498, 362	1, 541	13, 780, 735	186, 706	633, 112, 589
New Mexico.....	8, 225	26, 556, 687	859	2, 131, 154	1, 129	3, 327, 572	3, 525	6, 775, 974	326	633, 966	29	166, 063	13, 084	36, 591, 416
New York.....	291, 329	1, 732, 387, 189	38, 729	146, 690, 943	11, 007	53, 287, 660	166, 975	494, 221, 789	43, 857	189, 131, 408	7, 856	103, 974, 795	559, 753	2, 719, 713, 784
North Carolina.....	13, 388	66, 718, 796	1, 829	3, 892, 763	1, 066	835, 297	5, 500	13, 797, 066	1, 121	2, 925, 492	184	1, 601, 457	21, 738	89, 748, 811
North Dakota.....	21, 206	70, 500, 997	1, 330	3, 910, 113	239	798, 760	5, 770	13, 019, 009	529	1, 260, 737	26	76, 799	29, 120	99, 586, 415
Ohio.....	187, 117	122, 330, 348	19, 466	50, 066, 802	4, 146	13, 139, 837	81, 331	164, 057, 141	12, 899	35, 142, 404	1, 959	17, 957, 900	306, 918	983, 314, 432
Oklahoma.....	34, 283	78, 938, 809	1, 241	4, 708, 012	606	2, 795, 573	8, 136	19, 894, 531	2, 155	5, 898, 204	397	2, 238, 238	46, 818	163, 678, 297
Pennsylvania.....	19, 640	128, 143, 739	1, 287	3, 061, 439	422	1, 453, 861	11, 578	23, 333, 850	1, 474	3, 370, 415	191	842, 076	34, 592	111, 601, 050
Rhode Island.....	263, 954	1, 148, 660, 030	54, 656	131, 121, 029	10, 058	32, 459, 136	160, 174	336, 115, 409	26, 529	87, 747, 022	3, 358	34, 745, 507	518, 729	1, 770, 848, 133
South Carolina.....	17, 344	82, 538, 078	1, 970	5, 261, 106	403	1, 910, 577	10, 323	24, 551, 069	2, 806	10, 504, 785	3, 375	4, 864, 707	32, 921	129, 630, 322
South Dakota.....	14, 305	56, 310, 942	1, 025	4, 437, 618	220	840, 250	4, 049	9, 987, 909	466	1, 511, 693	174	766, 933	20, 239	73, 855, 345
Tennessee.....	33, 425	121, 428, 529	1, 729	5, 616, 151	391	1, 359, 529	8, 799	20, 774, 137	1, 058	2, 288, 873	103	358, 207	45, 505	151, 725, 486
Texas.....	25, 831	106, 138, 405	2, 490	7, 610, 653	598	1, 898, 864	7, 696	18, 388, 993	1, 369	3, 763, 033	248	1, 373, 743	38, 232	139, 173, 691
Texas.....	74, 734	295, 537, 872	7, 605	20, 320, 217	5, 689	12, 281, 875	19, 609	45, 787, 968	6, 381	16, 287, 028	482	2, 739, 997	114, 500	392, 975, 557
Utah.....	11, 247	38, 131, 770	975	2, 229, 667	185	400, 392	5, 403	9, 780, 803	603	1, 381, 675	104	530, 097	18, 517	32, 454, 404
Vermont.....	5, 530	22, 913, 494	640	1, 680, 050	143	492, 799	2, 794	5, 842, 182	762	2, 459, 082	96	675, 658	9, 965	34, 063, 265
Virginia.....	31, 789	125, 911, 142	3, 624	10, 510, 255	620	2, 066, 818	13, 206	28, 599, 356	1, 688	4, 469, 646	280	1, 541, 248	51, 207	173, 104, 495
Washington.....	48, 125	171, 459, 648	5, 243	12, 608, 390	1, 058	2, 567, 281	39, 005	73, 796, 863	1, 815	4, 153, 009	176	1, 511, 555	95, 422	266, 096, 746
West Virginia.....	29, 927	112, 850, 649	3, 204	8, 404, 437	293	1, 062, 642	13, 690	28, 858, 113	1, 092	3, 727, 639	270	1, 657, 267	48, 876	166, 537, 747
Wisconsin.....	58, 430	210, 030, 980	5, 943	13, 494, 087	727	2, 574, 809	25, 150	49, 121, 091	4, 050	10, 876, 698	404	4, 192, 620	94, 704	290, 169, 685
Wyoming.....	3, 757	17, 036, 304	352	1, 230, 676	39	230, 880	3, 566	7, 332, 253	73	409, 865	34	173, 959	7, 821	26, 413, 937
Nonresident aliens and citi- zens residing abroad.....	1, 675	24, 334, 982	140	1, 765, 783	174	3, 871, 471	959	14, 520, 330	578	8, 841, 832	132	3, 139, 544	3, 678	56, 473, 942
Total.....	2, 559, 057	10, 942, 720, 894	296, 902	837, 115, 228	82, 251	273, 794, 078	1, 195, 301	2, 726, 887, 806	255, 061	790, 902, 000	35, 942	333, 218, 749	4, 425, 114	13, 924, 639, 355

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, 1918.]

Income classes.	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, filed separate returns.		Single men—Heads of families.		Single women—Heads of families.		Single men—All others.		Single women—All others.		Wives making separate returns from husbands.		Grand total.	
	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.	Number of returns.	Net income.
\$1,000 to \$2,000 1	226, 222	\$370, 509, 375	151, 089	\$222, 265, 061	44, 512	\$62, 506, 343	31, 471	\$39, 998, 024	29, 005	\$38, 979, 442	2, 172	\$3, 013, 258	484, 471	\$737, 201, 503
\$2,000 to \$3,000 1	22, 812	36, 993, 768	11, 159	17, 590, 531	2, 321	3, 536, 650	841, 262	1, 224, 450, 837	147, 985	202, 885, 772	6, 928	10, 195, 480	1, 022, 467	1, 495, 153, 074
\$3,000 to \$4,000 1	473, 519	1, 074, 493, 924	19, 944	44, 060, 226	3, 679	12, 710, 191	3, 958	3, 478, 333	6, 192	13, 967, 199	1, 732	4, 373, 066	511, 084	1, 160, 688, 922
\$4,000 to \$5,000 1	699, 530	1, 780, 497, 882	50, 365	124, 715, 878	8, 642	21, 819, 731	194, 647	460, 194, 639	28, 328	68, 462, 279	4, 262	10, 445, 782	985, 794	2, 466, 135, 911
\$5,000 to \$6,000 1	19, 880	66, 238, 556	820	2, 785, 334	1, 540	5, 381, 843	1, 177	3, 936, 636	2, 389	8, 282, 609	933	3, 289, 267	26, 739	89, 914, 225
\$6,000 to \$7,000 1	481, 954	1, 659, 474, 129	26, 820	92, 086, 288	5, 862	20, 322, 892	55, 021	188, 990, 587	10, 811	37, 006, 651	2, 888	9, 750, 669	583, 356	2, 006, 731, 196
\$7,000 to \$8,000 1	6, 106	26, 936, 362	330	1, 609, 915	716	3, 196, 477	782	3, 433, 979	1, 486	6, 223, 820	517	2, 237, 912	9, 957	44, 058, 711
\$8,000 to \$9,000 1	261, 657	1, 268, 937, 481	12, 978	57, 927, 814	3, 304	14, 876, 867	25, 267	112, 039, 743	7, 177	32, 139, 005	1, 901	8, 583, 991	312, 284	1, 394, 514, 871
\$9,000 to \$10,000 1	102, 671	558, 631, 491	6, 241	34, 176, 251	2, 440	13, 335, 880	9, 580	52, 003, 442	4, 177	22, 789, 877	2, 155	11, 851, 117	126, 554	692, 787, 058
\$10,000 to \$11,000 1	62, 071	405, 291, 827	4, 191	27, 056, 116	1, 344	8, 701, 607	6, 112	39, 542, 194	3, 114	20, 170, 858	1, 720	11, 143, 946	79, 152	511, 906, 548
\$11,000 to \$12,000 1	39, 895	298, 762, 965	2, 595	19, 445, 250	1, 021	7, 640, 120	4, 411	33, 059, 943	2, 163	16, 225, 024	1, 296	9, 695, 147	51, 381	384, 799, 049
\$12,000 to \$13,000 1	26, 810	227, 620, 252	1, 678	14, 202, 328	752	6, 363, 558	3, 163	26, 875, 509	1, 693	14, 390, 756	1, 021	8, 688, 969	35, 117	298, 141, 372
\$13,000 to \$14,000 1	20, 603	195, 837, 018	1, 213	11, 515, 445	606	5, 751, 129	2, 469	23, 459, 297	1, 389	13, 206, 600	872	8, 286, 593	27, 152	258, 055, 989
\$14,000 to \$15,000 1	15, 263	160, 550, 528	1, 086	11, 435, 865	412	4, 323, 449	1, 877	19, 646, 605	1, 065	11, 248, 464	711	7, 485, 397	20, 414	214, 690, 308
\$15,000 to \$16,000 1	12, 692	139, 360, 182	812	9, 351, 754	365	4, 194, 085	1, 549	17, 815, 904	839	10, 871, 554	614	8, 007, 770	16, 371	185, 601, 249
\$16,000 to \$17,000 1	9, 640	120, 586, 326	616	6, 827, 088	301	3, 759, 268	1, 242	15, 535, 828	756	9, 433, 925	647	8, 172, 197	13, 202	168, 680, 642
\$17,000 to \$18,000 1	8, 017	108, 328, 854	506	6, 827, 030	255	3, 461, 680	1, 052	14, 192, 630	494	7, 204, 803	432	5, 880, 361	9, 123	147, 077, 711
\$18,000 to \$19,000 1	6, 702	97, 430, 276	434	6, 292, 030	233	3, 365, 680	837	12, 444, 770	404	4, 204, 528	403	5, 880, 361	10, 882	132, 627, 910
\$19,000 to \$20,000 1	21, 725	375, 350, 950	1, 485	25, 872, 147	701	12, 086, 742	2, 964	50, 870, 488	1, 620	33, 206, 032	1, 418	24, 004, 487	30, 227	592, 080, 846
\$20,000 to \$25,000 1	11, 707	198, 343, 061	1, 728	10, 337, 557	349	7, 745, 466	1, 719	38, 513, 991	1, 020	22, 823, 776	827	15, 463, 643	16, 350	366, 220, 394
\$25,000 to \$30,000 1	7, 271	128, 845, 174	414	11, 413, 528	226	6, 153, 487	1, 078	23, 345, 144	696	19, 047, 180	521	14, 217, 946	10, 208	219, 226, 339
\$30,000 to \$40,000 1	4, 452	201, 035, 571	537	18, 553, 293	162	9, 079, 693	1, 260	43, 385, 005	450	20, 123, 215	657	22, 777, 704	6, 449	410, 534, 915
\$40,000 to \$50,000 1	2, 395	142, 063, 892	153	8, 619, 718	69	6, 049, 410	428	23, 369, 803	269	14, 715, 911	359	15, 972, 637	6, 449	268, 716, 867
\$50,000 to \$60,000 1	1, 721	111, 462, 637	96	6, 207, 053	61	4, 647, 890	260	16, 835, 570	156	10, 873, 809	156	11, 184, 880	3, 720	203, 104, 951
\$60,000 to \$70,000 1	1, 171	87, 568, 775	75	5, 603, 669	30	2, 253, 715	197	14, 707, 944	113	8, 443, 708	105	7, 822, 826	2, 441	158, 104, 951
\$70,000 to \$80,000 1	890	73, 240, 625	49	4, 140, 547	22	1, 842, 389	122	10, 306, 151	81	6, 896, 284	76	6, 520, 941	1, 691	126, 490, 637
\$80,000 to \$90,000 1	641	60, 665, 927	34	3, 240, 547	22	1, 085, 368	109	10, 301, 902	68	6, 431, 330	64	5, 676, 024	1, 210	102, 947, 144
\$90,000 to \$100,000 1	1, 592	109, 766, 327	96	11, 441, 518	42	5, 145, 264	290	35, 313, 657	174	21, 343, 497	104	20, 095, 477	2, 358	284, 106, 740

\$150,000 to \$200,000	589	100,844,830	30	5,308,228	18	3,171,051	105	17,888,008	609	11,924,423	55	9,607,040	866	148,743,575
\$200,000 to \$250,000	272	60,939,163	12	2,637,603	2	1,830,433	55	11,994,616	27	5,964,795	27	5,638,890	401	89,325,520
\$250,000 to \$300,000	169	45,734,896	9	2,463,425	2	307,882	34	9,280,057	23	6,131,883	10	2,777,019	247	66,355,722
\$300,000 to \$400,000	181	62,850,711	9	3,143,811	3	1,085,071	41	14,369,917	14	4,691,760	12	4,279,395	200	90,420,068
\$400,000 to \$500,000	82	36,341,863	4	1,773,627	2	834,170	16	7,190,269	9	3,976,867	9	4,007,967	122	54,124,765
\$500,000 to \$750,000	80	49,331,311	5	3,002,238	2	(²)	19	11,652,448	13	7,403,460	13	7,925,128	132	80,377,939
\$750,000 to \$1,000,000	34	28,835,236	1	(²)	1	(²)	5	4,165,487	3	2,510,879	2	1,623,825	46	38,697,609
\$1,000,000 to \$1,500,000	22	25,837,436	1	(²)	1	(²)	5	6,111,144	3	3,731,153	3	3,543,355	33	39,243,088
\$1,500,000 to \$2,000,000	7	11,933,605	1	(²)	1	(²)	4	6,850,547	5	(²)	(²)	(²)	16	26,878,507
\$2,000,000 to \$3,000,000	7	17,450,943	1	(²)	1	(²)	4	(²)	1	(²)	(²)	(²)	4	26,777,977
\$3,000,000 to \$4,000,000	2	(²)	1	(²)	1	(²)	1	(²)	1	(²)	(²)	(²)	4	14,130,796
\$4,000,000 to \$5,000,000	1	(²)	1	(²)	1	(²)	1	(²)	1	(²)	(²)	(²)	2	(²)
\$5,000,000 and over	1	(²)	1	(²)	1	(²)	1	(²)	1	(²)	(²)	(²)	1	(²)
Classes grouped ²		11,566,826		3,801,311		1,804,842		35,305,585		12,105,618				30,456,524
Total.....	2,559,057	10,942,720,894	296,902	857,115,228	82,251,273,794,078	1,195,301,2,726,887,806	255,661,790,902,600	35,942,833,218,749,4,425,114	15,924,639,355					

¹ Nontaxable. Personal exemption 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.

[Income returned for the calendar year ended Dec. 31, 1918.]

States and Territories.	Number of returns.	Wages and salaries.	Business.	Partnerships, personal service corporations, estates, taxes, and trusts.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.		Interest and investment income.	Total income.	General deductions.	Net income.
							1913-1917	1918				
Total.												
Alabama.....	38,988	\$78,394,188	\$18,320,572	\$8,582,603	\$1,736,802	\$7,623,254	\$7,559,473	\$8,366,727	\$7,402,688	\$130,906,924	\$9,655,971	\$121,250,953
Alaska.....	7,606	12,073,442	2,779,570	320,352	5,998	199,306	191,552	279,529	2,700,784	15,889,221	15,434,987	15,434,987
Arizona.....	13,701	8,817,976	6,681,978	1,931,878	292,085	2,018,217	3,740,507	4,424,164	2,190,021	44,356,319	2,776,869	41,579,450
Arkansas.....	20,612	31,484,382	20,669,504	9,147,928	2,810,704	7,941,802	3,902,045	6,281,478	4,765,898	83,053,898	6,681,859	76,372,039
California.....	206,411	353,120,265	131,120,713	48,097,149	11,883,220	64,242,539	99,019,054	104,766,295	88,946,004	802,106,275	100,315,899	701,890,380
Colorado.....	54,160	86,165,354	33,737,730	7,020,879	4,247,141	10,393,323	16,831,268	17,322,582	14,928,490	173,815,499	14,327,548	159,487,951
Connecticut.....	86,489	172,543,849	39,757,388	13,646,330	3,332,872	14,139,163	67,878,668	68,926,592	29,539,700	331,886,236	36,268,306	295,617,840
Delaware.....	10,239	21,084,683	5,608,900	1,080,268	1,080,268	1,847,438	17,624,493	17,997,014	5,108,568	54,949,478	6,501,447	48,338,031
District of Columbia.....	43,776	82,079,590	17,570,434	6,670,321	1,019,909	8,852,502	18,239,088	18,975,391	16,559,459	151,427,608	12,461,291	138,966,315
Florida.....	19,102	33,303,249	14,011,008	5,265,968	1,203,657	4,377,893	6,840,967	7,470,909	5,363,690	70,996,383	7,314,982	63,681,401
Georgia.....	39,073	81,775,134	27,530,409	12,694,530	2,229,876	13,324,227	16,981,485	18,117,722	9,335,077	165,006,975	16,640,536	148,366,439
Hawaii.....	4,242	9,592,623	1,565,138	1,751,316	219,407	876,212	7,409,779	7,417,412	991,963	22,414,071	2,359,131	20,054,940
Idaho.....	19,249	21,332,884	25,028,378	3,332,056	2,942,890	3,856,780	2,216,562	2,336,064	3,940,602	62,709,663	6,815,307	55,954,296
Illinois.....	366,918	693,941,247	241,177,077	101,272,580	22,798,904	106,861,998	168,964,140	176,372,085	95,217,067	1,327,636,197	181,326,712	1,146,309,485
Indiana.....	304,581	176,556,590	87,140,941	36,641,932	3,254,117	24,409,190	28,289,597	30,019,683	14,615,957	353,407,388	32,549,440	320,857,948
Iowa.....	118,933	57,313,993	26,193,798	27,805,522	22,454,158	35,918,373	11,128,030	23,954,206	26,230,365	485,829,415	35,561,830	450,267,585
Kansas.....	64,794	56,847,661	103,402,359	17,540,449	11,693,661	38,918,063	22,165,030	23,773,012	12,346,954	248,462,126	20,938,075	218,524,054
Kentucky.....	47,098	83,990,420	38,450,578	13,503,798	7,451,127	8,100,875	21,582,993	22,600,108	8,942,630	186,459,538	20,109,411	166,350,127
Louisiana.....	32,432	72,092,810	26,091,210	14,313,350	4,809,842	10,503,393	18,133,445	19,799,500	11,462,695	159,279,852	22,010,869	137,269,983
Maine.....	25,104	42,331,304	13,726,089	4,481,632	915,233	3,084,688	13,831,239	14,094,625	11,729,586	91,352,527	7,319,315	84,033,212
Maryland.....	57,063	167,129,190	45,001,051	24,851,385	4,865,019	17,110,939	30,601,172	39,756,999	35,202,737	329,917,320	26,496,228	303,421,092
Massachusetts.....	209,786	446,200,247	111,420,275	83,499,239	6,178,789	28,577,362	39,645,002	195,724,305	79,586,808	951,145,725	82,685,284	868,460,461
Michigan.....	135,349	249,792,237	65,270,536	21,528,524	4,367,137	25,227,936	66,292,751	68,545,000	34,913,882	469,645,252	57,002,088	415,313,164
Minnesota.....	84,515	156,521,622	61,555,239	17,975,899	5,565,597	15,786,373	39,739,983	41,720,804	25,956,349	328,081,973	37,337,344	291,074,629
Mississippi.....	19,949	28,341,654	22,155,763	8,780,804	3,133,399	3,861,249	3,861,249	4,174,648	3,363,233	77,047,343	6,724,158	70,323,185
Missouri.....	110,800	216,490,512	83,634,594	24,726,586	6,182,938	23,244,580	63,689,571	64,655,556	30,766,338	449,701,173	40,688,152	409,013,021
Montana.....	34,404	59,490,199	17,083,089	4,216,610	1,297,042	4,534,404	6,161,654	6,276,190	5,199,269	98,868,833	8,777,003	90,091,830
Nebraska.....	96,049	91,897,304	157,444,289	11,954,487	12,505,333	27,491,269	11,665,487	13,071,655	16,296,900	330,691,138	24,007,573	306,693,565
Nevada.....	7,097	10,385,265	3,847,317	882,110	872,189	1,030,198	5,881,406	5,877,557	1,141,538	18,746,272	17,919,603	17,826,669
New Hampshire.....	17,317	29,862,762	9,450,964	3,340,459	702,649	2,016,372	11,138,513	11,378,561	4,458,816	61,210,583	4,321,299	56,889,284
New Jersey.....	185,706	390,757,824	87,749,511	48,119,842	4,711,802	27,246,972	92,026,843	95,077,089	67,018,561	722,434,767	69,321,797	653,112,589
New Mexico.....	13,084	22,186,400	7,510,256	2,119,017	470,157	2,048,860	2,335,540	2,430,420	2,130,680	39,094,762	2,503,346	36,591,416
New York.....	559,753	1,371,904,993	300,916,771	292,422,752	35,067,143	119,388,420	611,449,011	637,179,308	351,928,035	1,027,917,918	383,004,134	719,173,784
North Carolina.....	21,738	41,604,993	16,762,061	9,082,711	3,683,261	5,882,790	15,985,689	17,248,311	9,293,051	103,392,591	13,643,780	89,748,811
North Dakota.....	29,120	24,353,058	45,462,947	5,633,552	2,141,228	6,026,566	4,467,633	4,649,194	8,624,102	96,800,647	7,304,232	89,586,415

Ohio.....	306,918	554,603,965	213,540,479	60,792,009	12,415,858	52,049,983	5,436,759	152,621,838	158,058,597	39,867,895	1,091,388,749	98,074,354	993,314,432
Oklahoma.....	46,818	53,778,481	55,784,049	14,662,249	8,364,039	28,141,236	1,114,453	11,493,315	12,607,768	10,180,571	183,527,393	19,849,006	163,678,267
Oregon.....	34,592	62,260,595	34,048,937	7,573,363	1,658,734	7,449,557	742,166	8,515,058	9,257,224	8,842,530	121,120,940	9,519,800	111,601,050
Pennsylvania.....	518,729	1,061,229,594	254,378,501	122,069,039	22,589,079	77,743,358	9,109,243	262,073,792	271,183,035	145,775,084	1,954,960,690	184,112,557	1,770,848,133
Rhode Island.....	32,921	67,649,797	11,908,713	5,880,055	1,130,452	3,887,649	787,445	33,047,519	33,824,964	13,989,999	142,790,629	13,160,307	129,630,322
South Carolina.....	20,239	32,744,708	22,055,293	5,884,387	1,829,500	6,508,115	432,993	6,929,092	7,692,565	5,662,949	82,107,547	8,252,202	73,855,345
South Dakota.....	45,605	27,300,671	69,758,486	7,637,509	2,246,941	11,923,890	235,307	4,018,763	4,274,270	7,782,190	101,012,967	9,287,471	151,725,486
Tennessee.....	38,222	72,254,441	27,788,555	13,559,430	3,317,705	11,136,682	1,210,690	14,708,286	13,918,976	9,794,983	155,770,782	16,597,091	139,173,691
Texas.....	114,500	179,120,318	87,971,920	39,804,321	19,495,477	47,915,266	3,512,430	36,110,023	39,622,453	27,213,676	441,143,431	48,167,874	392,975,557
Utah.....	18,317	32,817,708	9,592,412	2,269,857	483,226	2,075,704	156,295	5,644,312	5,800,607	3,644,061	56,683,572	4,229,168	52,454,404
Vermont.....	9,965	15,488,900	6,953,280	2,859,667	298,968	1,212,773	119,245	6,739,920	6,859,165	3,944,063	37,616,654	3,553,389	34,063,265
Virginia.....	51,207	102,597,806	32,072,081	12,084,383	3,103,398	9,194,685	1,452,994	18,862,463	20,315,457	10,070,110	189,437,920	16,333,425	173,104,495
Washington.....	95,422	180,874,252	44,817,056	11,615,497	3,317,797	11,881,507	831,236	16,835,435	17,666,671	14,191,059	284,363,839	18,267,093	266,096,746
West Virginia.....	48,876	94,200,066	23,873,478	8,427,998	4,080,274	9,997,121	1,801,547	22,821,487	22,821,487	11,738,921	175,139,285	18,581,538	156,557,747
Wisconsin.....	94,704	175,434,704	58,411,589	10,359,336	3,348,165	9,870,835	2,626,555	40,519,990	43,146,515	27,946,383	328,517,507	38,317,822	290,199,685
Wyoming.....	7,821	12,379,984	7,035,875	2,479,962	1,132,932	1,186,763	144,254	2,528,931	2,673,185	1,429,804	28,318,505	1,904,568	26,413,937
Nonresident aliens and citizens resid- ing abroad.....	3,678	10,290,303	2,000,767	8,146,453	614,466	2,404,391	792,295	22,012,585	22,804,880	14,003,358	60,204,588	3,790,646	56,473,942
Total.....	4,425,114	8,267,391,550	3,124,355,196	1,214,914,422	291,185,704	975,679,666	99,161,374	2,369,587,870	2,468,749,244	1,403,485,691	17,745,761,473	1,821,122,118	15,924,639,355

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, 1918.]

Income classes.	Number of returns.	Wages and salaries.	Business.	Partnerships, personal service corporations, estates, trusts.	Profits from sales of real estate, stocks, bonds, etc.	Rents and royalties.	Dividends.			Interest and investment income.	Total income.	General deductions.	Net income.
							1918	1917-1918	Total.				
\$1,000 to \$2,000 ¹	484,471	\$511,685,292	\$145,330,123	\$15,691,829	\$7,590,252	\$57,099,648	\$226,795	\$31,327,021	\$40,567,625	\$809,304,760	\$72,108,257	\$737,201,503	
\$1,000 to \$3,000	1,032,467	1,261,882,114	96,897,336	21,552,383	9,000,160	66,027,586	14,528,166	14,550,721	99,933,259	1,565,848,559	70,685,457	1,495,163,074	
\$2,000 to \$3,000	511,084	841,266,079	214,590,598	47,690,495	5,660,435	49,033,253	49,085,852	49,085,852	44,006,562	1,235,561,169	74,872,217	1,160,688,922	
\$3,000 to \$4,000	985,794	1,688,355,465	481,629,130	69,965,255	22,566,721	164,681,389	38,483,396	38,535,112	165,523,020	2,631,239,922	165,123,111	2,466,135,911	
\$4,000 to \$5,000	26,739	32,787,061	14,676,993	2,146,580	1,045,357	5,150,788	36,685,281	36,685,281	8,840,866	101,232,926	11,368,701	89,914,225	
\$5,000 to \$6,000	583,356	1,124,768,722	584,696,690	83,083,409	30,518,132	140,237,000	61,115,287	61,243,622	137,470,344	1,622,358,642	155,627,462	1,466,731,196	
\$6,000 to \$7,000	312,284	691,751,106	435,601,794	79,133,346	26,669,429	104,281,233	30,647,845	30,647,845	4,470,303	53,745,667	9,686,952	44,058,715	
\$7,000 to \$8,000	126,554	277,405,833	242,336,173	65,617,486	24,213,269	60,866,599	73,255,825	73,514,425	103,205,925	1,514,137,258	119,642,387	1,394,514,871	
\$8,000 to \$9,000	79,152	200,787,257	166,586,963	33,544,926	15,253,537	41,937,239	73,824,567	75,391,847	49,599,600	603,101,399	91,194,851	511,906,548	
\$9,000 to \$10,000	51,381	152,218,825	107,813,289	39,463,209	10,947,409	32,850,105	59,689,936	61,575,491	55,115,956	459,984,284	73,185,235	384,799,049	
\$10,000 to \$11,000	35,117	117,315,958	74,332,450	41,255,400	11,558,089	27,267,574	53,485,817	55,283,457	29,361,327	366,376,155	58,234,783	298,141,372	
\$11,000 to \$12,000	20,414	85,141,736	44,094,996	28,969,553	7,048,508	16,377,304	31,933,553	31,933,553	27,204,644	404,490,113	46,434,124	258,055,989	
\$12,000 to \$13,000	16,371	74,568,600	34,731,314	21,370,577	5,617,252	14,826,813	49,250,061	51,501,174	20,209,074	239,183,736	36,443,428	203,740,308	
\$13,000 to \$14,000	13,202	63,443,839	29,248,680	19,343,598	4,665,936	11,082,846	40,283,997	42,219,547	21,217,678	224,403,315	35,742,066	188,661,249	
\$14,000 to \$15,000	10,852	60,168,893	20,827,935	19,002,414	4,271,848	8,472,811	37,652,526	39,820,463	16,706,162	188,305,612	23,124,978	165,180,632	
\$15,000 to \$20,000	30,227	192,710,674	72,788,253	65,159,977	8,271,677	7,370,586	36,454,528	38,177,014	60,859,870	609,585,217	26,442,233	522,089,846	
\$20,000 to \$30,000	16,350	129,024,614	46,186,831	48,147,358	28,201,014	28,634,332	8,585,154	152,635,943	161,231,097	422,802,658	56,582,264	366,220,394	
\$30,000 to \$40,000	10,206	93,850,172	36,582,921	8,036,402	13,593,169	7,717,185	100,198,704	107,415,598	33,291,348	323,573,607	40,747,248	279,226,359	
\$40,000 to \$50,000	11,887	127,325,275	41,067,520	46,647,372	14,084,181	17,420,861	156,298,801	166,075,918	51,069,846	471,250,973	60,716,038	410,534,915	
\$50,000 to \$60,000	6,449	81,511,326	47,019,045	46,032,152	7,155,270	12,196,323	119,701,353	127,312,305	36,179,864	337,405,918	49,124,482	288,281,436	
\$60,000 to \$70,000	3,720	55,663,419	27,079,952	27,079,952	4,270,344	8,477,696	5,103,164	89,274,625	94,372,789	239,296,358	35,579,521	203,716,837	
\$70,000 to \$80,000	2,441	40,463,065	14,255,798	3,663,321	6,385,922	4,865,605	68,391,061	72,621,886	19,200,284	152,705,032	24,540,081	128,164,951	
\$80,000 to \$90,000	1,691	31,730,719	23,446,776	23,446,776	5,545,892	4,360,516	56,115,932	59,162,836	19,135,773	182,928,144	26,467,007	156,460,937	
\$90,000 to \$100,000	1,210	19,007,582	14,897,582	14,897,582	3,650,371	2,819,467	44,333,960	45,283,727	13,794,322	104,134,890	16,709,292	88,431,168	
\$100,000 to \$150,000	2,358	52,375,847	20,989,429	57,020,552	6,629,040	7,577,774	44,377,189	47,114,963	40,417,192	328,586,737	34,812,613	284,106,740	
\$150,000 to \$200,000	866	24,028,003	11,293,941	30,113,975	3,805,687	4,547,868	37,125,043	37,994,265	18,164,214	183,556,188	18,829,555	164,726,633	
\$200,000 to \$300,000	401	11,671,980	6,535,090	23,428,371	1,868,687	1,831,966	44,384,734	44,384,734	11,893,682	104,054,381	14,728,960	89,325,420	
\$300,000 to \$400,000	247	8,416,827	3,757,500	10,631,778	1,301,720	1,301,720	35,306,318	34,232,709	10,549,854	78,441,784	11,486,960	66,955,825	
\$400,000 to \$500,000	260	11,542,631	5,776,842	9,991,158	1,868,981	46,889,981	45,914,203	46,889,981	15,075,591	106,536,625	16,115,062	90,420,563	
\$500,000 to \$500,000	122	4,733,921	3,759,899	4,141,844	1,038,144	2,777,630	28,651,429	29,777,630	7,112,081	62,815,549	8,690,788	54,124,761	
\$500,000 to \$750,000	132	3,640,761	6,563,636	17,884,749	3,589,353	2,531,886	50,250,503	50,828,090	16,080,922	101,099,423	20,727,484	80,371,939	

\$750,000 to \$1,000,000	46	2,814,419	3,570,779	3,536,804	362,796	1,829,719	1,037,625	27,398,097	28,435,722	6,086,654	46,636,893	7,839,284	38,697,609						
\$1,000,000 to \$1,500,000	33	2,980,439	890,761	9,972,411	420,955	285,948	82,025	26,563,471	26,645,496	5,888,001	47,004,011	7,820,923	39,243,088						
\$1,500,000 to \$2,000,000	16	593,884	1,753,460	7,355,071	103,847	234,360	10,400	17,330,933	17,341,333	5,973,452	33,355,437	6,476,930	26,878,507						
\$2,000,000 to \$3,000,000	11	551,963	238,246	1,210,554	294,836	2,937,328	.....	24,464,027	24,464,027	6,183,452	35,900,406	9,122,429	26,777,977					
\$3,000,000 to \$4,000,000	4	44,054	.....	54,101	1,475,830	1,955,820	8,849	13,232,943	13,241,792	1,291,333	18,062,930	3,932,134	14,130,796					
\$4,000,000 to \$5,000,000	2	(2)	.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)	(2)					
\$5,000,000 and over	1	11,277	.....	22,995	62,966	8,108	11,800	31,915,684	31,927,484	10,338,991	42,371,821	11,915,297	30,456,524					
Classes grouped 2																			
Total		4,425,114	8,267,391	550,312	4,355,196	1,214,914	4,222,291	185,704	975,679	666,993	161,374	2,369,587	870,246	8,749,244	1,403,485	691,473	1,821,122	1,118,159	24,639,355

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid.

[Income returned for the calendar year ended Dec. 31, 1918.]

ALABAMA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	3,722	\$5,773,936	\$7,968,045	\$128,551			
\$1,000 to \$2,000.....	8,236	12,160,874	8,376,148	56,897	\$252,541		\$252,541
\$2,000 to \$3,000 ¹	5,794	13,295,840	14,942,750	126,630			
\$2,000 to \$3,000.....	10,155	25,444,598	19,925,861	261,393	331,509		331,509
\$3,000 to \$4,000 ¹	163	524,804	499,100	64,851			
\$3,000 to \$4,000.....	4,929	16,915,470	10,820,619	452,786	340,309		340,309
\$4,000 to \$5,000 ¹	11	46,102	28,210	20,832			
\$4,000 to \$5,000.....	2,585	11,591,089	5,877,966	475,534	314,469		314,469
\$5,000 to \$6,000.....	942	5,118,255	2,094,039	340,671	168,036	\$3,906	171,942
\$6,000 to \$7,000.....	595	3,840,840	1,328,881	400,987	138,968	10,709	149,677
\$7,000 to \$8,000.....	411	3,061,959	900,290	370,153	129,919	15,706	145,625
\$8,000 to \$9,000.....	276	2,331,948	587,605	283,874	114,386	15,933	130,319
\$9,000 to \$10,000.....	205	1,945,577	433,583	341,083	104,956	19,981	124,937
\$10,000 to \$11,000.....	168	1,741,212	358,666	300,366	93,123	20,892	114,015
\$11,000 to \$12,000.....	127	1,468,790	277,428	268,642	91,330	20,555	111,885
\$12,000 to \$13,000.....	91	1,134,055	197,600	202,678	68,803	19,342	88,145
\$13,000 to \$14,000.....	68	919,370	146,600	209,670	52,070	17,275	69,345
\$14,000 to \$15,000.....	41	589,709	84,467	97,003	39,661	13,487	53,148
\$15,000 to \$20,000.....	187	3,206,734	396,516	718,734	211,487	88,822	300,309
\$20,000 to \$25,000.....	99	2,231,756	203,800	700,761	142,918	92,230	235,148
\$25,000 to \$30,000.....	47	1,296,292	102,800	377,166	87,058	68,642	155,700
\$30,000 to \$40,000.....	64	2,204,205	123,566	710,809	149,329	151,564	300,893
\$40,000 to \$50,000.....	35	1,551,962	75,232	611,760	102,236	130,725	232,961
\$50,000 to \$60,000.....	15	814,782	34,800	258,275	58,762	93,455	152,217
\$60,000 to \$70,000.....	8	520,178	17,400	286,417	28,326	77,256	105,582
\$70,000 to \$80,000.....	5	373,918	11,200	60,155	35,996	61,240	97,236
\$80,000 to \$90,000.....	4	339,933	9,800	91,177	17,892	66,400	84,292
\$90,000 to \$100,000.....	1	(2)	(2)		(2)	(2)	(2)
\$100,000 to \$150,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		806,765	8,600	148,872	78,317	291,042	369,359
Grand total.....	38,988	121,250,953	75,831,572	8,366,727	3,152,401	1,279,162	4,431,563

ALASKA.

\$1,000 to \$2,000 ¹	758	\$1,276,467	\$1,630,904				
\$1,000 to \$2,000.....	3,352	4,942,820	3,352,190		\$91,078		\$94,078
\$2,000 to \$3,000 ¹	853	1,850,507	2,105,004	\$28,446			
\$2,000 to \$3,000.....	1,777	3,966,455	2,647,938		75,060		75,060
\$3,000 to \$4,000 ¹							
\$3,000 to \$4,000.....	791	2,638,764	1,226,634	2,500	84,385		84,385
\$4,000 to \$5,000 ¹							
\$4,000 to \$5,000.....	8	34,919	15,600	4,384	1,059		1,059
\$5,000 to \$6,000.....	16	88,997	29,876	29,045	3,083	\$88	3,171
\$6,000 to \$7,000.....	16	102,602	28,600	15,140	4,543	277	4,820
\$7,000 to \$8,000.....	7	52,207	14,600	14,436	2,821	260	3,081
\$8,000 to \$9,000.....	5	40,796	11,300	11,217	1,682	274	1,956
\$9,000 to \$10,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$10,000 to \$11,000.....	2	20,369	4,400		1,436	134	1,570
\$11,000 to \$12,000.....	4	46,164	8,800	12,034	2,093	666	2,759
\$12,000 to \$13,000.....	2	25,041	2,000	3,000	1,924	481	2,405
\$13,000 to \$14,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$14,000 to \$15,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$15,000 to \$20,000.....	7	118,234	10,983	11,350	9,829	3,332	13,161
\$20,000 to \$25,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$25,000 to \$30,000.....							
\$30,000 to \$40,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

ALASKA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$40,000 to \$50,000.....							
\$50,000 to \$60,000.....							
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		\$230,645	\$15,000	\$147,977	\$8,121	\$21,233	\$29,354
Grand total.....	7,606	15,434,987	11,104,429	279,529	290,114	26,745	316,859

ARIZONA.

\$1,000 to \$2,000 ¹	1,044	\$1,693,252	\$2,117,725	\$24,099			
\$1,000 to \$2,000.....	3,701	5,740,693	3,749,817	2,870	\$118,576		\$118,576
\$2,000 to \$3,000 ¹	2,458	5,603,772	6,275,963	51,337			
\$2,000 to \$3,000.....	3,235	7,973,355	5,790,959	29,071	129,835		129,835
\$3,000 to \$4,000 ¹	36	126,774	113,100	31,951			
\$3,000 to \$4,000.....	1,463	4,924,202	3,068,023	42,955	107,610		107,610
\$4,000 to \$5,000 ¹	7	32,625	20,300	14,101			
\$4,000 to \$5,000.....	582	2,594,433	1,322,240	153,930	67,358		67,358
\$5,000 to \$6,000.....	311	1,702,124	679,153	131,687	55,323	\$1,839	57,162
\$6,000 to \$7,000.....	254	1,655,670	553,406	298,572	52,207	4,447	56,654
\$7,000 to \$8,000.....	141	1,053,927	296,307		54,819	5,321	60,140
\$8,000 to \$9,000.....	86	732,965	187,286	89,270	34,958	5,540	40,498
\$9,000 to \$10,000.....	62	584,959	127,080	83,188	31,555	5,790	37,345
\$10,000 to \$11,000.....	47	495,234	102,200	90,782	26,622	6,099	32,721
\$11,000 to \$12,000.....	38	436,991	85,508	49,884	27,492	6,288	33,780
\$12,000 to \$13,000.....	27	336,819	55,533	64,635	20,348	5,662	26,010
\$13,000 to \$14,000.....	36	483,408	66,940	131,795	27,492	9,003	30,495
\$14,000 to \$15,000.....	21	301,684	45,400	77,855	15,960	6,297	22,257
\$15,000 to \$20,000.....	53	925,012	105,683	287,864	52,952	25,156	78,108
\$20,000 to \$25,000.....	28	625,666	56,467	504,922	6,956	30,663	37,619
\$25,000 to \$30,000.....	22	598,535	45,600	200,010	36,039	31,074	67,113
\$30,000 to \$40,000.....	23	780,877	45,333	285,202	49,768	51,790	101,558
\$40,000 to \$50,000.....	10	438,772	21,400	187,506	26,020	36,173	62,193
\$50,000 to \$60,000.....	4	209,676	7,800	67,138	15,443	24,396	39,839
\$60,000 to \$70,000.....	3	198,336	3,000	176,313	2,635	28,294	30,929
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,329,689	15,200	1,377,227	12,778	467,538	450,316
Grand total.....	13,701	41,579,450	24,956,523	4,424,164	972,746	751,370	1,724,116

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

ARKANSAS.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	1,031	\$1,467,940	\$2,072,969	\$50,158			
\$1,000 to \$2,000.....	3,518	5,236,054	3,552,066	34,929	\$94,622		\$94,622
\$2,000 to \$3,000 ¹	3,668	8,455,407	9,507,698	166,833			
\$2,000 to \$3,000.....	4,278	10,743,549	8,280,646	67,005	146,460		146,460
\$3,000 to \$4,000 ¹	233	777,947	677,368	183,719			
\$3,000 to \$4,000.....	2,939	10,134,513	6,320,042	259,763	214,126		214,126
\$4,000 to \$5,000 ¹	72	330,924	198,394	158,456			
\$4,000 to \$5,000.....	1,513	6,729,044	3,295,734	209,702	193,771		193,771
\$5,000 to \$6,000.....	992	5,411,946	2,155,574	367,290	177,000	\$3,854	180,854
\$6,000 to \$7,000.....	615	3,961,807	1,320,996	382,354	135,001	10,786	145,787
\$7,000 to \$8,000.....	404	2,986,998	872,727	315,525	122,121	14,717	136,838
\$8,000 to \$9,000.....	302	2,555,102	648,790	384,245	115,357	18,854	134,211
\$9,000 to \$10,000.....	196	1,857,214	410,450	269,349	113,409	17,513	130,922
\$10,000 to \$11,000.....	149	1,565,744	316,799	197,990	93,573	19,795	113,368
\$11,000 to \$12,000.....	115	1,317,219	252,250	257,192	71,799	18,737	90,536
\$12,000 to \$13,000.....	74	926,262	148,702	136,686	59,561	14,856	74,417
\$13,000 to \$14,000.....	70	945,153	149,650	141,736	64,599	18,509	83,108
\$14,000 to \$15,000.....	60	869,201	130,150	110,784	51,588	19,012	70,600
\$15,000 to \$20,000.....	159	2,695,121	338,066	600,455	180,310	75,120	255,430
\$20,000 to \$25,000.....	84	1,860,184	173,983	469,218	124,149	74,996	199,145
\$25,000 to \$30,000.....	52	1,396,129	102,266	324,301	106,805	74,574	181,379
\$30,000 to \$40,000.....	50	1,688,439	106,600	339,605	136,913	115,336	252,249
\$40,000 to \$50,000.....	17	757,798	34,200	203,674	58,967	73,568	132,535
\$50,000 to \$60,000.....	10	552,253	25,400	137,031	44,420	67,386	111,806
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$80,000 to \$90,000.....	4	(²)	(²)	(²)	(²)	(²)	(²)
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	6	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,132,089	18,600	513,458	70,404	256,849	327,313
Grand total.....	20,612	76,354,037	41,110,120	6,281,478	2,375,015	894,462	3,269,477

CALIFORNIA.

\$1,000 to \$2,000 ¹	29,387	\$44,493,920	\$58,726,706	\$2,062,467			
\$1,000 to \$2,000.....	48,071	70,083,573	48,407,578	535,462	\$1,308,092		\$1,308,092
\$2,000 to \$3,000 ¹	18,924	43,110,059	45,881,748	2,164,533			
\$2,000 to \$3,000.....	43,908	109,841,205	78,532,027	1,696,153	1,804,734		1,804,734
\$3,000 to \$4,000 ¹	1,580	5,326,151	3,292,756	3,439,636			
\$3,000 to \$4,000.....	28,092	96,438,116	56,891,343	3,251,624	2,212,653		2,212,653
\$4,000 to \$5,000 ¹	736	3,238,178	1,334,180	2,684,615			
\$4,000 to \$5,000.....	13,865	61,667,325	28,420,572	3,791,563	1,784,464		1,784,464
\$5,000 to \$6,000.....	5,630	30,953,813	11,299,067	9,630,420	652,594	\$25,210	677,804
\$6,000 to \$7,000.....	3,689	23,856,335	7,369,123	3,420,799	783,327	66,618	849,945
\$7,000 to \$8,000.....	2,374	17,817,225	4,704,819	3,262,486	652,232	101,581	753,813
\$8,000 to \$9,000.....	1,670	14,164,025	3,276,952	2,726,353	572,814	107,357	680,171
\$9,000 to \$10,000.....	1,312	12,551,660	2,594,917	2,648,513	583,836	121,547	705,383
\$10,000 to \$11,000.....	982	10,276,812	1,878,537	2,299,732	505,831	125,978	631,809
\$11,000 to \$12,000.....	734	8,458,333	1,415,086	2,288,532	405,453	124,709	530,162
\$12,000 to \$13,000.....	615	7,643,177	1,141,427	2,073,171	378,771	128,872	507,643
\$13,000 to \$14,000.....	581	7,825,392	1,129,692	1,939,622	440,156	148,883	589,039
\$14,000 to \$15,000.....	442	6,399,281	840,681	1,892,457	342,044	138,221	480,265
\$15,000 to \$20,000.....	1,378	23,634,702	2,533,253	7,661,196	1,321,588	662,117	1,983,705
\$20,000 to \$25,000.....	762	16,972,851	1,406,251	5,806,240	989,646	693,380	1,683,026
\$25,000 to \$30,000.....	482	13,100,781	888,340	5,273,016	720,748	683,379	1,404,127
\$30,000 to \$40,000.....	509	17,486,749	927,747	7,517,458	974,290	1,233,734	2,208,024
\$40,000 to \$50,000.....	241	10,680,817	440,098	4,698,939	636,865	967,136	1,604,001

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

CALIFORNIA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	140	\$7,650,446	\$257,000	\$3,280,328	\$502,888	\$894,535	\$1,397,423
\$60,000 to \$70,000.....	104	6,719,645	187,050	3,287,209	369,140	900,773	1,269,913
\$70,000 to \$80,000.....	72	5,392,294	132,000	2,096,659	346,652	866,663	1,213,315
\$80,000 to \$90,000.....	44	3,689,183	73,200	1,412,750	272,512	608,645	971,157
\$90,000 to \$100,000.....	38	3,625,344	66,666	1,950,151	170,853	828,186	999,039
\$100,000 to \$150,000.....	64	7,627,208	120,400	4,146,039	453,836	2,067,424	2,521,260
\$150,000 to \$200,000.....	20	3,384,265	38,800	2,252,191	165,590	1,206,036	1,371,626
\$200,000 to \$250,000.....	9	1,955,464	14,000	979,193	120,325	722,634	842,959
\$250,000 to \$300,000.....	7	1,877,322	12,200	914,460	117,212	825,866	943,108
\$300,000 to \$400,000.....	6	2,159,914	6,600	745,751	145,852	1,051,806	1,197,658
\$400,000 to \$500,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$500,000 to \$750,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,693,815	6,600	935,937	72,014	872,594	944,608
Grand total.....	206,471	701,850,380	364,247,436	104,766,295	19,807,042	16,263,884	36,070,926

COLORADO.

\$1,000 to \$2,000 ¹	8,107	\$12,533,294	\$16,533,265	\$496,503			
\$1,000 to \$2,000.....	10,588	15,556,753	10,734,352	138,122	\$281,943		\$281,943
\$2,000 to \$3,000 ¹	9,376	21,295,680	23,690,494	795,829			
\$2,000 to \$3,000.....	12,205	30,458,958	23,257,395	425,524	407,396		407,396
\$3,000 to \$4,000 ¹	466	1,612,664	1,250,038	547,371			
\$3,000 to \$4,000.....	6,539	22,711,570	13,814,671	674,531	493,534		493,534
\$4,000 to \$5,000 ¹	182	812,794	372,960	561,149			
\$4,000 to \$5,000.....	2,078	13,256,694	6,524,329	768,409	362,618		362,618
\$5,000 to \$6,000.....	1,131	6,196,080	2,410,750	623,109	193,689	84,825	198,514
\$6,000 to \$7,000.....	668	4,308,031	1,376,112	482,573	146,718	13,270	159,988
\$7,000 to \$8,000.....	498	3,050,809	873,120	489,497	104,772	16,249	121,021
\$8,000 to \$9,000.....	303	2,572,946	635,668	426,136	114,397	19,186	133,583
\$9,000 to \$10,000.....	210	1,986,762	430,342	446,379	82,269	19,546	101,815
\$10,000 to \$11,000.....	139	1,454,870	300,232	269,468	78,597	17,799	96,396
\$11,000 to \$12,000.....	114	1,329,432	231,500	389,488	64,836	18,940	83,776
\$12,000 to \$13,000.....	89	1,116,359	191,700	258,262	58,726	18,999	77,725
\$13,000 to \$14,000.....	81	1,112,513	159,766	272,813	65,214	20,987	86,261
\$14,000 to \$15,000.....	65	945,836	124,400	357,322	46,675	20,404	67,079
\$15,000 to \$20,000.....	200	3,471,782	386,657	1,142,112	185,363	97,642	283,005
\$20,000 to \$25,000.....	104	2,307,558	198,300	858,347	130,071	94,043	224,114
\$25,000 to \$30,000.....	55	1,494,402	107,049	464,593	97,127	79,698	176,825
\$30,000 to \$40,000.....	50	1,716,490	77,600	708,127	107,018	120,076	227,094
\$40,000 to \$50,000.....	39	1,708,195	77,000	857,710	87,126	155,610	242,736
\$50,000 to \$60,000.....	13	704,651	24,200	273,968	48,257	80,506	128,763
\$60,000 to \$70,000.....	14	899,458	19,900	443,346	50,554	130,476	181,030
\$70,000 to \$80,000.....	9	676,542	15,500	338,100	31,376	110,265	141,641
\$80,000 to \$90,000.....	6	512,672	11,400	330,972	17,453	100,440	117,893
\$90,000 to \$100,000.....	5	471,800	7,000	347,151	12,849	104,329	117,169
\$100,000 to \$150,000.....	9	1,026,056	15,433	884,366	12,570	242,477	255,047
\$150,000 to \$200,000.....	3	501,828	6,000	233,758	19,013	177,554	196,567
\$200,000 to \$250,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,684,442	7,200	2,011,527	20,817	860,635	881,452
Grand total.....	54,160	159,487,951	103,774,333	17,322,552	3,320,978	2,523,947	5,844,925

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

CONNECTICUT.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$2,000 to \$2,500 ¹	10,414	\$15,650,329	\$19,830,903	\$937,511			
\$2,000 to \$2,500.....	24,709	34,788,617	24,828,535	501,413	\$576,319		\$576,319
\$2,500 to \$3,000 ¹	9,871	22,398,301	23,473,228	2,047,641			
\$2,500 to \$3,000.....	16,804	40,658,048	29,170,645	1,306,440	614,023		614,023
\$3,000 to \$4,000 ¹	732	2,475,161	1,509,228	1,245,513			
\$3,000 to \$4,000.....	10,444	35,650,830	21,018,407	2,009,581	756,504		756,504
\$4,000 to \$5,000 ¹	407	1,796,157	629,184	1,461,415			
\$4,000 to \$5,000.....	4,968	21,824,719	10,290,742	1,806,451	580,924		580,924
\$5,000 to \$5,000.....	1,765	9,707,332	3,424,856	2,026,954	253,725	88,883	252,608
\$6,000 to \$7,000.....	1,297	8,384,521	2,546,011	1,936,250	234,853	23,945	258,798
\$7,000 to \$8,000.....	853	6,416,121	1,668,631	1,639,461	186,875	33,583	220,458
\$8,000 to \$9,000.....	626	5,317,467	1,163,748	1,772,531	153,568	40,320	193,888
\$9,000 to \$10,000.....	425	4,044,221	780,091	1,695,021	99,503	41,324	140,827
\$10,000 to \$11,000.....	417	4,374,120	740,974	1,679,401	132,749	54,485	187,234
\$11,000 to \$12,000.....	318	3,674,724	584,893	1,511,531	113,328	53,634	166,962
\$12,000 to \$13,000.....	234	2,933,623	409,869	1,250,464	95,218	50,691	145,909
\$13,000 to \$14,000.....	195	2,625,183	361,625	1,100,892	93,057	50,761	143,818
\$14,000 to \$15,000.....	178	2,583,655	317,167	1,183,086	82,037	56,334	138,371
\$15,000 to \$20,000.....	622	10,458,231	1,107,352	5,111,571	353,110	307,054	660,164
\$20,000 to \$25,000.....	7	7,187,924	574,604	3,443,047	310,920	294,770	605,690
\$25,000 to \$30,000.....	214	5,840,456	366,966	3,802,855	148,386	307,885	456,271
\$30,000 to \$40,000.....	292	10,039,499	511,379	5,679,149	392,234	716,705	1,108,939
\$40,000 to \$50,000.....	136	6,060,596	243,123	3,541,573	240,544	572,019	813,563
\$50,000 to \$60,000.....	87	4,750,225	141,230	2,965,505	176,791	572,293	749,084
\$60,000 to \$70,000.....	56	3,603,248	91,682	2,221,795	143,423	619,137	762,560
\$70,000 to \$80,000.....	34	2,507,454	58,730	1,483,932	110,837	402,300	513,237
\$80,000 to \$90,000.....	24	2,041,705	40,400	1,120,041	101,613	404,200	505,813
\$90,000 to \$100,000.....	18	1,728,600	29,800	927,074	89,145	387,312	476,457
\$100,000 to \$150,000.....	44	5,447,128	58,833	4,115,758	142,051	1,554,547	1,696,598
\$150,000 to \$200,000.....	25	4,363,623	41,200	2,373,304	230,097	1,561,682	1,791,779
\$200,000 to \$250,000.....	12	2,666,864	21,000	1,847,282	96,645	1,083,850	1,180,495
\$250,000 to \$300,000.....	3	790,965	5,600	302,199	56,796	347,110	403,906
\$300,000 to \$400,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	1	(²)		(²)		(²)	(²)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,828,193	5,000	2,880,161	47,724	1,532,420	1,580,144
Grand total.....	86,489	295,617,840	146,045,636	68,926,804	6,613,099	11,077,244	17,690,343

DELAWARE.

\$1,000 to \$2,000 ¹	776	\$1,191,680	\$1,547,698	\$114,812			
\$1,000 to \$2,000.....	2,633	3,892,288	2,663,245	63,782	\$68,185		\$68,185
\$2,000 to \$3,000 ¹	1,392	2,971,712	3,200,766	129,195			
\$2,000 to \$3,000.....	2,512	6,279,022	4,565,693	124,630	92,368		92,368
\$3,000 to \$4,000 ¹	69	224,237	164,376	100,224			
\$3,000 to \$4,000.....	1,081	3,714,944	2,265,092	164,585	77,985		77,985
\$4,000 to \$5,000 ¹							
\$4,000 to \$5,000.....	478	2,109,009	957,169	222,286	56,306		56,306
\$5,000 to \$6,000.....	343	1,893,802	687,701	195,619	60,499	\$1,710	62,209
\$6,000 to \$7,000.....	198	1,292,230	377,940	270,853	38,667	3,870	42,537
\$7,000 to \$8,000.....	136	1,008,339	258,816	196,592	34,571	4,354	38,925
\$8,000 to \$9,000.....	89	752,488	168,797	177,913	31,672	5,976	37,648
\$9,000 to \$10,000.....	68	615,170	132,550	195,128	22,237	6,200	28,437
\$10,000 to \$11,000.....	55	574,529	112,568	111,924	24,408	6,780	31,188
\$11,000 to \$12,000.....	56	640,435	110,033	177,706	29,086	9,868	38,954
\$12,000 to \$13,000.....	46	573,233	97,966	114,804	32,425	9,476	41,901
\$13,000 to \$14,000.....	41	554,379	86,961	130,597	31,812	10,485	42,297
\$14,000 to \$15,000.....	31	449,195	63,466	159,192	22,128	9,643	31,771
\$15,000 to \$20,000.....	91	1,518,519	178,376	589,520	79,217	44,132	114,349
\$20,000 to \$25,000.....	38	1,067,644	91,850	439,624	56,314	49,386	96,700
\$25,000 to \$30,000.....	39	1,078,564	77,900	501,049	53,507	61,443	114,950
\$30,000 to \$40,000.....	46	1,587,274	91,433	751,396	80,400	108,881	189,281
\$40,000 to \$50,000.....	28	1,249,818	54,815	708,369	57,303	119,672	176,975

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

DELAWARE—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000	13	\$693,596	\$21,200	\$566,916	\$13,873	\$81,815	\$95,688
\$60,000 to \$70,000	14	896,596	23,600	789,396	11,770	123,344	135,114
\$70,000 to \$80,000	10	736,211	13,400	434,797	34,186	127,916	162,102
\$80,000 to \$90,000	5	416,461	8,900	371,771	4,523	77,517	82,040
\$90,000 to \$100,000	2	194,473	3,000	161,233	2,967	44,396	47,363
\$100,000 to \$150,000	16	1,930,549	26,400	1,444,651	56,579	541,062	597,641
\$150,000 to \$200,000	2	328,599	3,000	300,860	4,800	106,281	111,081
\$200,000 to \$250,000	2	471,690	3,600	418,315	4,449	198,025	232,489
\$250,000 to \$300,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000 .....	.....	.....	.....	.....	.....	.....	.....
\$500,000 to \$750,000	3	(2)	(2)	(2)	.....	(2)	(2)
\$750,000 to \$1,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 to \$1,500,000	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000	2	(2)	(2)	(2)	.....	(2)	(2)
\$2,000,000 to \$3,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over .....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ² .....	.....	7,421,354	15,366	7,839,285	29,824	4,312,219	4,342,043
Grand total	10,239	48,358,031	18,072,977	17,997,014	1,103,061	6,055,461	7,158,522

DISTRICT OF COLUMBIA.

\$1,000 to \$2,000 ¹	6,082	\$9,151,273	\$11,929,145	\$268,836	.....	.....	.....
\$1,000 to \$2,000	13,041	18,756,307	13,059,452	251,123	\$322,260	.....	\$322,260
\$2,000 to \$3,000 ¹	4,171	9,263,201	9,895,227	283,866	.....	.....	.....
\$2,000 to \$3,000	9,872	24,090,855	16,803,419	777,353	390,630	.....	390,630
\$3,000 to \$4,000 ¹	232	759,824	509,696	225,656	.....	.....	.....
\$3,000 to \$4,000	4,661	15,829,280	9,991,762	767,305	443,546	.....	443,546
\$4,000 to \$5,000 ¹	116	539,959	304,080	328,754	.....	.....	.....
\$4,000 to \$5,000	1,666	7,445,111	3,637,494	657,089	227,232	.....	227,232
\$5,000 to \$6,000	926	5,077,669	1,833,193	604,571	167,669	\$3,791	171,460
\$6,000 to \$7,000	633	4,065,910	1,321,627	526,562	145,030	10,643	155,673
\$7,000 to \$8,000	459	3,420,919	893,425	522,148	118,162	18,251	166,413
\$8,000 to \$9,000	273	2,317,067	518,123	401,786	112,941	17,441	130,385
\$9,000 to \$10,000	233	2,202,124	436,212	446,811	114,696	21,160	135,796
\$10,000 to \$11,000	176	1,841,390	338,302	378,954	105,498	23,644	129,142
\$11,000 to \$12,000	149	1,712,019	277,540	405,242	91,744	24,631	116,375
\$12,000 to \$13,000	117	1,458,262	215,917	312,575	83,900	24,572	108,472
\$13,000 to \$14,000	105	1,426,668	193,533	474,621	75,597	27,099	102,696
\$14,000 to \$15,000	89	1,288,648	161,383	367,723	72,388	29,138	101,526
\$15,000 to \$20,000	280	4,846,558	510,857	1,235,657	314,141	139,771	453,912
\$20,000 to \$25,000	132	2,921,778	229,407	878,939	189,389	115,001	304,390
\$25,000 to \$30,000	88	2,407,856	162,900	903,871	146,470	129,428	275,898
\$30,000 to \$40,000	85	2,907,560	150,400	1,147,258	200,671	204,089	404,760
\$40,000 to \$50,000	63	2,794,186	109,419	1,097,389	177,385	264,009	441,394
\$50,000 to \$60,000	33	1,862,186	64,800	711,228	116,145	218,437	334,582
\$60,000 to \$70,000	25	1,632,013	38,643	765,680	103,013	242,474	345,487
\$70,000 to \$80,000	16	1,191,934	26,210	325,496	96,862	203,244	300,106
\$80,000 to \$90,000	7	594,420	10,000	456,994	17,673	114,503	132,176
\$90,000 to \$100,000	10	946,212	20,400	424,689	62,416	210,341	272,757
\$100,000 to \$150,000	19	2,398,779	28,400	805,943	168,833	683,259	862,092
\$150,000 to \$200,000	6	1,044,022	9,066	494,782	63,226	377,715	440,941
\$200,000 to \$250,000	6	1,279,751	7,000	1,008,130	31,243	512,533	543,776
\$250,000 to \$300,000	3	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000	2	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000 .....	.....	.....	.....	.....	.....	.....	.....
\$500,000 to \$750,000 .....	.....	.....	.....	.....	.....	.....	.....
\$750,000 to \$1,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 to \$1,500,000 .....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 to \$2,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000 .....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over .....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ² .....	.....	1,552,184	7,666	118,360	133,086	722,128	855,214
Grand total	43,776	138,966,315	72,194,698	18,675,391	4,321,858	4,347,242	8,669,100

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

FLORIDA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	2,297	\$3,540,062	\$4,609,051	\$167,264			
\$1,000 to \$2,000.....	3,502	4,970,120	3,609,529	40,614	\$83,696		\$83,696
\$2,000 to \$3,000 ¹	3,334	7,597,551	8,473,232	187,499			
\$2,000 to \$3,000.....	3,833	9,587,680	7,346,846	123,687	125,764		125,764
\$3,000 to \$4,000 ¹	112	374,200	298,320	105,700			
\$3,000 to \$4,000.....	2,394	7,678,190	4,731,972	181,985	169,645		169,645
\$4,000 to \$5,000 ¹	33	158,757	68,640	107,356			
\$4,000 to \$5,000.....	1,287	5,750,254	2,896,684	178,475	160,490		160,490
\$5,000 to \$6,000.....	615	3,408,218	1,325,344	349,712	109,449	\$2,651	112,100
\$6,000 to \$7,000.....	437	2,822,801	951,814	309,125	103,992	7,701	111,693
\$7,000 to \$8,000.....	239	1,788,638	502,068	286,812	63,100	9,036	72,136
\$8,000 to \$9,000.....	180	1,530,504	367,050	252,358	73,742	11,099	84,841
\$9,000 to \$10,000.....	152	1,437,274	310,301	293,094	69,307	12,965	82,272
\$10,000 to \$11,000.....	112	1,169,357	241,866	179,220	65,064	13,767	78,831
\$11,000 to \$12,000.....	85	974,146	173,800	260,837	48,959	14,711	63,670
\$12,000 to \$13,000.....	65	820,989	118,400	243,886	43,718	12,477	56,195
\$13,000 to \$14,000.....	54	729,806	110,783	288,926	29,637	14,040	43,677
\$14,000 to \$15,000.....	45	652,681	102,000	154,901	40,342	13,392	53,734
\$15,000 to \$20,000.....	135	2,300,373	278,716	608,600	139,183	61,137	200,320
\$20,000 to \$25,000.....	70	1,545,460	135,519	619,371	80,083	58,829	138,912
\$25,000 to \$30,000.....	42	1,132,075	93,200	327,167	73,707	53,272	126,979
\$30,000 to \$40,000.....	38	1,275,404	74,400	588,335	65,160	86,378	151,538
\$40,000 to \$50,000.....	14	628,879	26,000	249,973	40,685	62,797	103,482
\$50,000 to \$60,000.....	11	596,157	23,200	514,492	10,518	66,274	76,793
\$60,000 to \$70,000.....	9	578,950	18,200	411,473	28,418	73,399	101,81
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$150,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		632,875	10,000	380,047	32,205	136,674	168,879
Grand total.....	19,102	63,681,401	36,902,935	7,470,909	1,656,864	710,599	2,387,463

GEORGIA.

\$1,000 to \$2,000 ¹	2,550	\$3,830,000	\$5,830,600	\$131,169			
\$1,000 to \$2,000.....	6,496	9,652,730	6,679,179	121,777	\$176,243		\$176,243
\$2,000 to \$3,000 ¹	3,982	8,951,400	9,706,400	209,875			
\$2,000 to \$3,000.....	9,958	24,852,741	18,912,186	452,745	340,979		340,979
\$3,000 to \$4,000 ¹	113	387,000	270,200	122,006			
\$3,000 to \$4,000.....	6,920	23,792,084	14,940,816	627,395	496,352		496,352
\$4,000 to \$5,000 ¹	10	47,853	26,000	22,304			
\$4,000 to \$5,000.....	3,558	15,913,805	7,685,208	1,214,466	451,862		451,862
\$5,000 to \$6,000.....	1,454	7,990,476	3,158,909	780,355	250,798	\$6,701	257,499
\$6,000 to \$7,000.....	1,021	6,595,452	2,188,089	780,740	217,627	18,963	236,590
\$7,000 to \$8,000.....	660	4,931,843	1,382,739	688,376	214,779	25,489	240,268
\$8,000 to \$9,000.....	377	3,195,964	797,775	528,816	134,194	25,297	159,491
\$9,000 to \$10,000.....	243	574,526,457	708,631	693,378	136,086	167,828	167,828
\$10,000 to \$11,000.....	173	640,435,156	482,022	520,714	116,469	31,091	147,560
\$11,000 to \$12,000.....	18	573,747,186	383,945	412,434	115,130	31,132	146,262
\$12,000 to \$13,000.....	140	1,746,556	295,962	468,851	85,846	29,219	115,065
\$13,000 to \$14,000.....	100	1,347,481	218,675	248,025	81,870	25,294	107,164
\$14,000 to \$15,000.....	103	1,480,701	216,843	377,839	83,712	30,971	114,683
\$15,000 to \$20,000.....	347	5,964,300	717,366	1,805,084	323,098	168,155	491,253
\$20,000 to \$25,000.....	183	4,132,642	370,232	1,338,611	245,399	165,247	410,646
\$25,000 to \$30,000.....	104	2,769,282	191,500	898,293	173,945	142,717	316,662
\$30,000 to \$40,000.....	104	3,600,375	198,550	1,623,648	184,499	274,254	458,753
\$40,000 to \$50,000.....	60	2,680,059	108,566	852,201	193,947	214,321	408,268

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

GEORGIA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	25	\$1,312,559	\$53,600	\$555,554	\$79,608	\$148,009	\$227,617
\$60,000 to \$70,000.....	14	907,402	29,600	288,241	67,253	131,622	198,875
\$70,000 to \$80,000.....	13	957,254	27,366	272,942	69,030	146,702	215,732
\$80,000 to \$90,000.....	11	925,404	23,900	655,135	29,595	181,129	210,724
\$90,000 to \$100,000.....	5	471,523	12,000	161,271	32,913	88,261	121,174
\$100,000 to \$150,000.....	6	783,204	12,000	643,395	14,263	220,341	234,604
\$150,000 to \$200,000.....	4	654,299	8,600	365,977	31,200	210,305	241,505
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		702,862	5,600	196,072	59,267	294,248	353,515
Grand total.....	39,073	148,366,439	75,703,159	18,117,722	4,405,964	2,671,220	7,077,18

HAWAII.

\$1,000 to \$2,000 ¹	383	\$574,007	\$779,781	\$83,122			
\$1,000 to \$2,000.....	939	1,337,528	951,406	51,775	\$20,888		\$20,888
\$2,000 to \$3,000 ¹	430	1,011,864	1,072,288	105,815			
\$2,000 to \$3,000.....	937	2,330,465	1,699,322	74,716	33,882		33,882
\$3,000 to \$4,000 ¹	52	182,303	96,320	115,303			
\$3,000 to \$4,000.....	533	1,818,514	1,116,318	92,103	37,940		37,940
\$4,000 to \$5,000 ¹	30	135,021	53,312	84,058			
\$4,000 to \$5,000.....	272	1,216,493	558,131	133,639	31,322		31,322
\$5,000 to \$6,000.....	152	828,720	300,364	230,618	19,890	\$724	20,614
\$6,000 to \$7,000.....	91	590,789	178,636	159,711	17,081	1,723	18,804
\$7,000 to \$8,000.....	65	486,286	126,800	138,783	15,961	2,588	18,549
\$8,000 to \$9,000.....	47	400,517	84,000	185,058	11,861	3,045	14,906
\$9,000 to \$10,000.....	27	256,723	53,200	109,944	7,357	2,582	9,939
\$10,000 to \$11,000.....	23	242,466	41,000	136,643	8,588	2,989	11,577
\$11,000 to \$12,000.....	35	398,531	63,200	172,646	16,157	5,793	21,950
\$12,000 to \$13,000.....	26	323,197	44,600	141,461	11,823	5,451	17,274
\$13,000 to \$14,000.....	15	202,241	29,200	77,335	7,408	3,961	11,369
\$14,000 to \$15,000.....	16	231,022	30,800	102,577	8,806	5,063	13,869
\$15,000 to \$20,000.....	45	798,455	79,650	446,372	28,983	24,147	53,130
\$20,000 to \$25,000.....	28	617,469	46,400	419,017	18,880	25,273	44,153
\$25,000 to \$30,000.....	10	274,394	16,000	170,404	9,817	14,886	24,703
\$30,000 to \$40,000.....	21	718,037	32,800	523,040	26,540	51,261	77,801
\$40,000 to \$50,000.....	18	828,267	25,600	620,087	23,424	83,412	106,836
\$50,000 to \$60,000.....	14	764,066	16,800	655,797	15,153	91,989	107,142
\$60,000 to \$70,000.....	9	597,269	17,800	422,175	13,337	90,329	103,666
\$70,000 to \$80,000.....	6	453,743	10,200	370,912	10,101	72,835	82,936
\$80,000 to \$90,000.....	6	509,527	8,000	457,438	8,106	100,706	108,812
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	5	623,542	6,000	272,100	40,974	181,793	222,767
\$150,000 to \$200,000.....	3	502,780	4,200	106,026	45,707	178,088	223,795
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		800,704	4,573	758,705	6,942	411,786	418,728
Grand total.....	4,242	20,054,940	7,546,704	7,417,412	496,928	1,360,424	1,857,352

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

IDAHO.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	1,763	\$2,849,359	\$4,000,155	\$42,975			
\$1,000 to \$2,000.....	4,591	6,652,730	4,677,663	49,758	\$116,091		\$116,091
\$2,000 to \$3,000 ¹	2,558	5,967,263	6,707,404	92,078			
\$2,000 to \$3,000.....	4,288	10,768,457	8,272,553	75,012	152,711		152,711
\$3,000 to \$4,000 ¹	98	315,919	315,169	33,930			
\$3,000 to \$4,000.....	2,881	10,026,448	6,346,215	314,776	202,925		202,925
\$4,000 to \$5,000 ¹	26	119,996	72,000	53,130			
\$4,000 to \$5,000.....	1,502	6,714,399	3,505,777	88,696	203,997		203,997
\$5,000 to \$6,000.....	618	3,407,441	1,436,027	154,231	110,975	\$1,176	112,151
\$6,000 to \$7,000.....	377	2,457,583	883,379	156,020	88,930	4,309	93,239
\$7,000 to \$8,000.....	152	1,133,087	356,061	127,690	42,751	4,453	47,204
\$8,000 to \$9,000.....	90	787,400	222,088	67,732	39,699	4,631	44,330
\$9,000 to \$10,000.....	68	657,882	153,700	86,068	35,989	4,968	40,957
\$10,000 to \$11,000.....	59	619,243	133,492	69,885	38,293	5,990	44,283
\$11,000 to \$12,000.....	40	462,306	87,600	99,996	24,811	6,743	60,141
\$12,000 to \$13,000.....	27	335,151	53,900	147,049	11,434	5,377	16,811
\$13,000 to \$14,000.....	15	202,537	31,400	54,015	12,589	3,810	16,399
\$14,000 to \$15,000.....	14	204,282	31,600	37,223	14,203	3,993	18,196
\$15,000 to \$20,000.....	40	697,619	81,066	216,830	41,444	18,697	60,141
\$20,000 to \$25,000.....	13	294,024	27,800	116,566	19,013	10,883	29,896
\$25,000 to \$30,000.....	8	219,211	17,400	54,896	17,704	10,153	27,857
\$30,000 to \$40,000.....	8	274,529	15,666	87,133	18,657	19,691	38,348
\$40,000 to \$50,000.....	5	229,441	12,600	35,083	20,611	23,027	43,638
\$50,000 to \$60,000.....	4	216,456	7,000	38,051	19,568	25,995	45,563
\$60,000 to \$70,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		341,503	6,400	37,211	35,186	72,041	107,227
Grand total.....	19,249	55,954,296	37,454,115	2,336,064	1,267,581	225,937	1,493,518

ILLINOIS.

\$1,000 to \$2,000 ¹	43,056	\$65,603,148	\$87,453,174	\$2,939,892			
\$1,000 to \$2,000.....	104,170	147,481,974	104,662,985	506,444	\$2,710,735		\$2,710,735
\$2,000 to \$3,000 ¹	36,017	81,348,417	89,410,930	1,600,647			
\$2,000 to \$3,000.....	76,611	191,406,108	146,352,708	1,528,869	2,619,409		2,619,409
\$3,000 to \$4,000 ¹	1,224	4,178,843	2,836,434	1,963,567			
\$3,000 to \$4,000.....	43,383	148,688,369	92,477,425	2,554,657	3,210,424		3,210,424
\$4,000 to \$5,000 ¹	306	1,356,489	306,090	1,291,598			
\$4,000 to \$5,000.....	20,327	90,853,674	44,242,554	4,145,094	2,556,124		2,556,124
\$5,000 to \$6,000.....	11,913	65,223,452	25,174,726	4,430,610	2,190,985	\$52,818	2,243,803
\$6,000 to \$7,000.....	6,913	44,673,158	11,557,416	12,934,482	1,539,587	128,605	1,668,192
\$7,000 to \$8,000.....	4,612	34,475,529	9,592,333	4,007,461	1,756,261	176,349	1,932,610
\$8,000 to \$9,000.....	3,352	28,295,279	6,814,919	3,591,012	1,438,862	1,204,320	2,643,182
\$9,000 to \$10,000.....	2,381	22,558,687	4,845,155	5,664,416	1,231,016	1,216,663	2,447,679
\$10,000 to \$11,000.....	1,712	18,253,774	3,534,344	3,255,536	1,048,936	234,426	1,280,362
\$11,000 to \$12,000.....	1,356	15,593,162	2,690,304	2,919,909	911,998	246,896	1,158,894
\$12,000 to \$13,000.....	1,060	13,224,631	2,121,335	2,796,320	782,850	225,044	1,007,894
\$13,000 to \$14,000.....	811	11,218,309	1,657,375	2,516,709	685,359	220,652	906,011
\$14,000 to \$15,000.....	679	9,908,837	1,362,415	2,344,503	603,592	217,939	821,531
\$15,000 to \$20,000.....	2,429	41,827,229	4,717,813	10,943,897	2,700,438	1,201,592	3,902,030
\$20,000 to \$25,000.....	1,208	25,776,628	2,538,707	8,849,231	1,812,097	1,191,389	3,003,423
\$25,000 to \$30,000.....	794	21,772,841	1,525,468	7,446,224	1,401,238	1,159,835	2,564,186
\$30,000 to \$40,000.....	910	31,360,502	1,733,758	11,566,277	1,811,784	2,268,244	4,079,978
\$40,000 to \$50,000.....	486	21,608,002	935,394	8,770,505	1,421,142	2,070,569	3,491,711

¹ Nontaxable. Personal exemption and dividends exceed net income.
² Classes grouped to conceal the net income and identity of taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

ILLINOIS—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	340	\$18,566,316	\$646,714	\$9,123,563	\$1,003,132	\$2,254,178	\$3,257,330
\$60,000 to \$70,000.....	169	10,901,471	323,683	5,143,955	629,460	1,533,858	2,163,318
\$70,000 to \$80,000.....	133	9,921,911	251,466	5,125,476	522,198	1,654,091	2,176,289
\$80,000 to \$90,000.....	95	8,091,719	157,850	4,393,790	419,786	1,521,898	1,941,684
\$90,000 to \$100,000.....	57	5,359,384	113,332	4,760,871	229,640	1,145,651	1,375,291
\$100,000 to \$150,000.....	153	18,627,087	253,066	9,958,442	981,570	5,222,991	6,204,561
\$150,000 to \$200,000.....	51	8,693,735	91,800	5,181,726	423,772	3,102,771	3,526,543
\$200,000 to \$250,000.....	36	8,154,096	75,800	6,175,091	234,211	3,241,246	3,475,457
\$250,000 to \$300,000.....	15	4,044,229	20,100	2,435,262	198,233	1,784,194	1,982,427
\$300,000 to \$400,000.....	24	8,662,642	32,600	4,348,186	549,278	4,200,711	4,749,989
\$400,000 to \$500,000.....	12	5,316,124	15,200	3,559,168	251,133	2,730,106	2,981,239
\$500,000 to \$750,000.....	5	2,829,901	8,600	1,857,628	137,538	1,328,687	1,666,245
\$750,000 to \$1,000,000.....	3	2,581,014	2,000	2,039,415	94,284	1,482,345	1,576,629
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped ²		4,871,814	1,000	3,629,472	199,703	3,033,699	3,233,402
Grand total.....	366,918	1,256,309,485	653,539,973	176,372,085	38,309,875	46,250,767	84,560,642

INDIANA.

\$1,000 to \$2,000 ¹	12,042	\$19,270,195	\$25,206,974	\$354,523			
\$1,000 to \$2,000.....	17,080	24,913,398	17,318,066	136,963	\$458,374		\$458,374
\$2,000 to \$3,000 ¹	15,898	35,301,333	38,969,092	1,039,267			
\$2,000 to \$3,000.....	27,038	67,888,505	51,336,222	814,790	973,100		973,100
\$3,000 to \$4,000 ¹	581	2,030,768	1,365,523	839,578			
\$3,000 to \$4,000.....	15,911	54,418,645	33,270,092	1,600,462	1,178,469		1,178,469
\$4,000 to \$5,000 ¹	114	600,416	181,900	493,386			
\$4,000 to \$5,000.....	7,371	32,716,668	15,720,356	1,310,211	950,359		950,359
\$5,000 to \$6,000.....	2,735	14,907,017	5,903,653	1,216,862	484,172	89,089	493,261
\$6,000 to \$7,000.....	1,549	9,908,385	3,228,419	1,230,092	354,534	26,525	381,059
\$7,000 to \$8,000.....	905	6,817,862	1,863,548	1,234,054	232,086	48,353	320,439
\$8,000 to \$9,000.....	661	5,592,051	1,353,558	1,292,943	232,379	37,768	270,147
\$9,000 to \$10,000.....	451	4,275,861	919,076	874,293	204,560	41,303	245,863
\$10,000 to \$11,000.....	355	3,705,800	712,915	817,990	192,865	44,765	237,630
\$11,000 to \$12,000.....	272	3,107,870	548,099	840,926	169,339	50,662	220,001
\$12,000 to \$13,000.....	200	2,494,355	409,319	638,504	131,608	42,553	174,161
\$13,000 to \$14,000.....	154	2,065,049	312,416	522,976	115,384	39,579	154,963
\$14,000 to \$15,000.....	132	1,935,592	263,874	673,624	102,111	41,132	143,243
\$15,000 to \$20,000.....	429	7,350,247	848,531	2,733,927	392,564	210,230	602,794
\$20,000 to \$25,000.....	213	4,795,878	414,341	1,946,750	253,233	189,125	442,358
\$25,000 to \$30,000.....	132	3,601,403	260,433	1,254,280	211,403	182,308	393,711
\$30,000 to \$40,000.....	110	4,772,712	268,633	2,054,575	265,555	324,111	589,666
\$40,000 to \$50,000.....	73	3,187,550	147,599	1,308,463	179,593	287,113	466,706
\$50,000 to \$60,000.....	28	1,521,679	53,400	549,951	156,968	160,648	317,616
\$60,000 to \$70,000.....	57	1,813,202	52,600	604,428	132,202	259,807	392,009
\$70,000 to \$80,000.....	19	1,405,578	40,200	601,677	83,718	225,123	308,841
\$80,000 to \$90,000.....	12	1,026,337	23,400	670,220	76,158	201,400	280,558
\$90,000 to \$100,000.....	5	482,693	8,400	153,062	37,340	107,847	145,187
\$100,000 to \$150,000.....	16	1,810,961	26,283	1,163,726	71,643	434,271	505,914
\$150,000 to \$200,000.....	3	504,692	6,200	131,693	42,559	170,050	212,609
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$2,000,000 to \$3,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$4,000,000 to \$5,000,000.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
\$5,000,000 and over.....	(2)	(2)	(2)	(2)	(2)	(2)	(2)
Classes grouped ²		1,316,738	7,000	915,087	44,702	553,128	597,830
Grand total.....	104,581	325,549,440	201,039,962	30,019,683	7,767,008	3,689,890	11,456,898

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

IOWA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	3,048	\$4,829,426	\$6,783,701	\$63,439			
\$1,000 to \$2,000.....	16,180	23,902,095	16,413,653	167,728	\$452,801		\$452,801
\$2,000 to \$3,000 ¹	3,083	7,259,502	8,053,809	300,749			
\$2,000 to \$3,000.....	31,546	81,525,680	60,941,904	389,883	1,218,630		1,218,630
\$3,000 to \$4,000 ¹	171	569,679	502,629	127,925			
\$3,000 to \$4,000.....	27,015	93,673,521	59,762,536	953,157	2,018,973		2,018,973
\$4,000 to \$5,000 ¹	49	221,539	93,984	179,588			
\$4,000 to \$5,000.....	18,831	84,429,447	43,709,942	1,920,735	2,314,857		2,314,857
\$5,000 to \$6,000.....	7,195	39,258,991	16,433,237	1,149,378	1,418,661	\$26,273	1,444,934
\$6,000 to \$7,000.....	4,706	30,255,031	11,124,787	1,310,625	1,196,620	59,754	1,256,374
\$7,000 to \$8,000.....	2,293	17,167,607	5,210,161	1,022,838	787,181	76,635	863,816
\$8,000 to \$9,000.....	1,213	10,281,842	2,643,282	741,502	537,118	71,207	608,325
\$9,000 to \$10,000.....	753	7,445,023	1,682,374	781,625	423,801	68,706	492,507
\$10,000 to \$11,000.....	581	5,775,889	1,177,638	760,374	342,929	64,148	407,077
\$11,000 to \$12,000.....	480	5,525,478	992,527	789,154	345,664	63,215	408,879
\$12,000 to \$13,000.....	274	3,421,364	581,564	535,147	229,399	63,842	293,241
\$13,000 to \$14,000.....	320	4,289,095	704,795	1,116,330	233,561	55,599	289,160
\$14,000 to \$15,000.....	152	2,200,886	309,900	527,696	130,891	48,499	179,390
\$15,000 to \$20,000.....	446	7,593,845	908,466	2,203,472	455,266	213,780	669,046
\$20,000 to \$25,000.....	188	4,237,899	378,782	1,503,935	269,036	171,652	440,688
\$25,000 to \$30,000.....	162	4,437,451	351,374	1,275,602	308,745	157,399	466,144
\$30,000 to \$40,000.....	131	4,497,856	253,410	2,163,614	249,097	308,686	557,783
\$40,000 to \$50,000.....	49	2,186,137	98,832	1,151,658	102,843	201,927	304,770
\$50,000 to \$60,000.....	14	781,875	27,266	351,914	43,231	89,920	133,151
\$60,000 to \$70,000.....	14	913,278	25,600	371,338	63,132	130,091	193,223
\$70,000 to \$80,000.....	13	971,695	24,400	507,433	49,949	141,075	191,024
\$80,000 to \$90,000.....	10	846,956	16,800	434,132	46,608	166,072	212,680
\$90,000 to \$100,000.....	9	839,441	19,400	663,594	16,220	178,446	194,666
\$100,000 to \$150,000.....	6	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		929,057	10,800	487,641	50,239	265,780	316,019
Grand total.....	118,933	450,267,585	239,237,553	23,954,206	13,305,452	2,622,706	15,928,158

KANSAS.

\$1,000 to \$2,000 ¹	7,527	\$11,877,829	\$16,956,762	\$212,206			
\$1,000 to \$2,000.....	9,206	13,216,939	9,348,737	103,621	\$232,502		\$232,502
\$2,000 to \$3,000 ¹	6,185	14,288,781	16,156,595	369,234			
\$2,000 to \$3,000.....	15,294	38,625,813	28,732,440	362,127	590,062		590,062
\$3,000 to \$4,000 ¹	240	798,297	752,658	103,526			
\$3,000 to \$4,000.....	11,414	39,576,303	24,592,405	765,873	851,168		851,168
\$4,000 to \$5,000 ¹	48	232,054	100,674	173,183			
\$4,000 to \$5,000.....	7,480	33,435,857	15,900,696	840,018	1,000,259		1,000,259
\$5,000 to \$6,000.....	2,700	14,769,144	6,193,159	868,765	480,805	\$10,706	491,511
\$6,000 to \$7,000.....	1,484	9,627,507	3,295,570	656,058	373,592	26,657	400,249
\$7,000 to \$8,000.....	854	6,391,039	1,869,680	537,386	294,272	31,971	326,243
\$8,000 to \$9,000.....	525	4,458,378	1,143,771	513,210	225,092	33,379	258,471
\$9,000 to \$10,000.....	399	3,757,802	852,714	425,767	208,898	35,704	244,602
\$10,000 to \$11,000.....	230	2,472,149	503,186	472,444	131,693	30,307	162,000
\$11,000 to \$12,000.....	185	2,207,486	397,000	378,022	131,301	30,521	161,822
\$12,000 to \$13,000.....	134	1,722,515	297,966	295,875	117,283	29,930	147,213
\$13,000 to \$14,000.....	149	1,964,414	297,040	302,350	136,559	31,265	167,824
\$14,000 to \$15,000.....	108	1,597,370	216,675	314,747	109,859	34,103	143,962
\$15,000 to \$20,000.....	270	4,626,420	556,933	988,556	306,129	134,034	440,163
\$20,000 to \$25,000.....	139	3,113,458	278,557	486,447	210,359	118,881	329,240
\$25,000 to \$30,000.....	66	1,895,969	144,400	442,325	144,874	114,499	259,373
\$30,000 to \$40,000.....	62	2,875,181	172,033	759,638	206,575	212,577	419,152
\$40,000 to \$50,000.....	31	1,371,725	62,000	223,772	124,426	129,620	254,046

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

KANSAS—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	13	\$724,759	\$27,600	\$116,048	\$64,845	\$88,994	\$153,839
\$60,000 to \$70,000.....	9	582,369	14,600	273,920	35,307	84,207	119,514
\$70,000 to \$80,000.....	8	597,230	14,000	132,280	52,196	102,751	154,947
\$80,000 to \$90,000.....	3	255,047	5,800	103,861	16,736	50,433	67,169
\$90,000 to \$100,000.....	3	281,721	6,600	20,316	29,653	62,028	91,681
\$100,000 to \$150,000.....	4	460,466	6,200	10,300	52,271	125,484	177,755
\$150,000 to \$200,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		720,032	7,200	161,137	47,733	187,714	235,477
Grand total.....	64,794	218,524,054	128,903,651	11,773,012	6,174,449	1,705,795	7,880,244

KENTUCKY.

\$1,000 to \$2,000 ¹	4,322	\$6,820,729	\$9,224,056	\$344,639			
\$1,000 to \$2,000.....	8,411	12,271,053	8,443,480	151,314	\$220,480		\$220,480
\$2,000 to \$3,000 ¹	9,383	19,302,288	20,177,089	740,013			
\$2,000 to \$3,000.....	8,701	21,867,588	16,290,655	403,207	312,559		312,559
\$3,000 to \$4,000 ¹	630	2,079,309	1,741,297	588,999			
\$3,000 to \$4,000.....	6,088	20,857,981	12,735,780	782,606	440,880		440,880
\$4,000 to \$5,000 ¹	144	620,787	356,598	526,811			
\$4,000 to \$5,000.....	3,406	15,165,791	7,230,694	874,905	431,681		431,681
\$5,000 to \$6,000.....	1,605	8,806,058	3,340,374	838,007	287,433	87,560	294,993
\$6,000 to \$7,000.....	1,088	7,015,321	2,293,210	976,042	249,370	20,119	269,489
\$7,000 to \$8,000.....	725	5,414,508	1,480,750	881,523	225,497	28,452	253,979
\$8,000 to \$9,000.....	449	3,804,620	900,398	613,330	181,029	29,293	210,322
\$9,000 to \$10,000.....	359	3,400,705	715,146	662,248	172,613	35,178	207,791
\$10,000 to \$11,000.....	288	3,009,978	599,065	651,662	149,293	36,327	185,620
\$11,000 to \$12,000.....	196	2,241,279	379,066	540,409	129,563	33,517	163,080
\$12,000 to \$13,000.....	275	3,491,775	566,506	558,566	189,677	63,827	253,504
\$13,000 to \$14,000.....	25	335,170	30,507	141,269	14,250	5,866	20,116
\$14,000 to \$15,000.....	107	1,531,296	203,583	495,553	84,009	35,912	119,921
\$15,000 to \$20,000.....	344	5,870,533	678,470	1,986,148	321,717	170,059	491,776
\$20,000 to \$25,000.....	162	3,594,568	329,400	1,283,415	213,550	148,492	362,042
\$25,000 to \$30,000.....	90	2,410,725	169,066	898,729	146,301	120,644	266,945
\$30,000 to \$40,000.....	112	3,878,212	202,800	1,672,247	209,194	272,607	481,801
\$40,000 to \$50,000.....	71	3,188,917	138,165	1,359,958	180,352	284,445	464,797
\$50,000 to \$60,000.....	42	2,134,938	64,200	945,796	131,959	282,696	414,655
\$60,000 to \$70,000.....	20	1,310,010	37,583	629,644	68,636	178,048	246,684
\$70,000 to \$80,000.....	18	1,338,901	36,200	582,767	75,205	223,617	298,822
\$80,000 to \$90,000.....	11	939,227	21,400	420,310	57,732	154,626	212,358
\$90,000 to \$100,000.....	6	565,741	9,200	469,946	11,746	126,330	138,076
\$100,000 to \$150,000.....	13	1,620,921	20,400	1,054,987	52,615	436,458	489,073
\$150,000 to \$200,000.....	3	513,234	4,000	160,782	41,266	183,872	225,138
\$200,000 to \$250,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		927,964	6,000	454,276	55,793	386,585	442,378
Grand total.....	47,098	166,350,127	88,425,138	22,690,108	4,654,400	3,264,560	7,918,960

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

LOUISIANA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	7,500	\$11,350,974	\$17,853,035	\$1,846,049			
\$1,000 to \$2,000.....	5,675	8,497,142	5,799,054	46,640	\$159,558		\$159,558
\$2,000 to \$3,000 ¹	256	587,961	541,620	146,614			
\$2,000 to \$3,000.....	6,645	16,699,538	12,359,005	226,722	245,557		245,557
\$3,000 to \$4,000 ¹	229	771,074	580,176	258,206			
\$3,000 to \$4,000.....	4,629	16,335,516	9,953,997	398,027	347,914		347,914
\$4,000 to \$5,000 ¹	46	206,458	97,308	118,560			
\$4,000 to \$5,000.....	2,966	13,248,860	6,440,680	576,385	374,410		374,410
\$5,000 to \$6,000.....	1,310	7,147,405	2,825,326	677,361	227,204	\$5,787	232,991
\$6,000 to \$7,000.....	854	5,500,939	1,860,089	645,420	201,193	15,775	216,968
\$7,000 to \$8,000.....	584	4,350,651	1,266,719	505,541	187,206	23,214	210,420
\$8,000 to \$9,000.....	370	3,139,191	792,613	426,204	151,822	33,839	175,661
\$9,000 to \$10,000.....	341	3,222,406	715,982	580,172	161,756	31,773	193,529
\$10,000 to \$11,000.....	277	2,913,220	574,793	370,388	160,397	35,072	195,469
\$11,000 to \$12,000.....	202	2,334,240	428,414	339,356	141,123	33,652	174,775
\$12,000 to \$13,000.....	196	2,450,741	396,449	634,321	136,277	41,050	177,327
\$13,000 to \$14,000.....	171	2,331,923	368,979	515,989	138,650	42,183	180,833
\$14,000 to \$15,000.....	107	1,583,562	230,900	459,418	92,772	34,988	127,760
\$15,000 to \$20,000.....	403	6,996,098	828,506	1,743,609	449,998	196,389	646,387
\$20,000 to \$25,000.....	193	4,317,963	394,781	1,190,628	293,751	168,932	462,683
\$25,000 to \$30,000.....	112	3,059,325	219,000	793,357	218,692	164,137	382,829
\$30,000 to \$40,000.....	158	5,410,062	315,131	1,886,893	351,788	372,121	723,909
\$40,000 to \$50,000.....	67	3,020,143	125,950	924,472	227,406	280,968	508,374
\$50,000 to \$60,000.....	30	1,677,523	58,066	550,395	120,024	201,987	322,011
\$60,000 to \$70,000.....	27	1,731,659	52,800	527,808	134,898	240,631	375,529
\$70,000 to \$80,000.....	12	881,500	24,200	492,972	51,049	134,372	185,421
\$80,000 to \$90,000.....	12	1,011,440	25,000	561,092	83,697	187,023	240,720
\$90,000 to \$100,000.....	8	756,221	13,000	299,841	51,623	165,688	217,311
\$100,000 to \$150,000.....	35	3,613,878	65,416	1,154,066	273,641	918,149	1,191,790
\$150,000 to \$200,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,114,280	10,000	703,064	149,602	933,780	1,083,382
Grand total.....	33,432	137,261,983	65,216,989	19,799,550	5,102,008	4,251,510	9,353,518

MAINE.

\$1,000 to \$2,000 ¹	3,381	\$1,970,890	\$6,456,625	\$391,469			
\$1,000 to \$2,000.....	5,612	8,069,531	5,660,682	133,960	\$157,321		\$157,321
\$2,000 to \$3,000 ¹	3,710	8,523,426	9,278,761	685,807			
\$2,000 to \$3,000.....	4,788	11,958,743	8,804,582	302,130	195,826		195,826
\$3,000 to \$4,000 ¹	243	809,502	576,108	365,049			
\$3,000 to \$4,000.....	3,033	10,359,314	6,150,576	364,396	240,449		240,449
\$4,000 to \$5,000 ¹	84	380,839	149,342	317,674			
\$4,000 to \$5,000.....	1,716	7,682,887	3,576,251	490,153	218,151		218,151
\$5,000 to \$6,000.....	651	3,595,527	1,343,863	500,793	108,719	\$3,526	112,245
\$6,000 to \$7,000.....	421	2,736,985	846,142	611,497	82,883	7,487	90,370
\$7,000 to \$8,000.....	293	2,202,078	595,563	550,105	79,547	10,514	90,061
\$8,000 to \$9,000.....	202	1,737,842	419,015	438,977	73,467	13,880	87,347
\$9,000 to \$10,000.....	155	1,505,298	311,431	408,284	65,144	15,017	80,161
\$10,000 to \$11,000.....	98	1,028,148	198,733	282,304	48,984	12,076	61,556
\$11,000 to \$12,000.....	98	1,127,136	185,550	401,784	50,034	16,475	66,509
\$12,000 to \$13,000.....	71	899,992	127,840	263,479	45,875	15,278	61,162
\$13,000 to \$14,000.....	55	745,988	105,833	163,794	38,652	14,365	53,017
\$14,000 to \$15,000.....	47	696,365	95,033	204,333	37,984	15,047	53,031
\$15,000 to \$20,000.....	153	2,587,577	286,596	945,727	130,289	72,765	203,054
\$20,000 to \$25,000.....	80	1,760,194	143,866	813,138	78,620	71,766	150,386
\$25,000 to \$30,000.....	57	1,566,216	107,633	678,959	81,773	84,256	166,029
\$30,000 to \$40,000.....	61	2,124,612	110,600	1,025,705	112,014	154,880	266,894
\$40,000 to \$50,000.....	32	1,425,772	53,000	659,353	72,714	138,440	211,154

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

MAINE—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	18	\$960,650	\$28,983	\$609,043	\$36,808	\$114,198	\$151,006
\$60,000 to \$70,000.....	13	827,486	21,800	384,946	48,749	116,826	165,575
\$70,000 to \$80,000.....	4	300,297	7,400	179,109	12,679	51,988	64,667
\$80,000 to \$90,000.....	7	587,768	13,800	343,349	25,906	114,775	140,681
\$90,000 to \$100,000.....	3	276,150	5,200	219,404	5,445	59,461	64,906
\$100,000 to \$150,000.....	9	996,922	15,400	620,654	43,400	256,017	299,417
\$150,000 to \$200,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....	3	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,599,077	8,800	726,253	101,399	710,622	812,021
Grand total.....	25,104	84,033,212	45,775,008	14,084,625	2,192,835	2,070,168	4,263,003

MARYLAND.

\$1,000 to \$2,000 ¹	8,668	\$12,940,552	\$17,054,762	\$534,604			
\$1,000 to \$2,000.....	19,964	29,150,639	20,417,957	418,976	\$509,222		\$509,222
\$2,000 to \$3,000 ¹	10,599	24,147,974	26,270,373	821,504			
\$2,000 to \$3,000.....	20,914	51,904,890	38,014,010	931,216	794,864		794,864
\$3,000 to \$4,000 ¹	659	2,195,703	1,629,818	751,310			
\$3,000 to \$4,000.....	12,067	41,479,458	23,893,498	2,821,918	900,924		900,924
\$4,000 to \$5,000 ¹	47	188,534	94,220	107,222			
\$4,000 to \$5,000.....	5,815	25,865,745	11,385,469	1,572,422	777,676		777,676
\$5,000 to \$6,000.....	2,072	11,296,720	4,280,353	1,014,887	370,620	\$8,787	379,407
\$6,000 to \$7,000.....	1,119	7,257,369	2,256,270	870,548	276,400	18,610	295,010
\$7,000 to \$8,000.....	870	6,485,403	1,776,563	825,461	286,697	33,385	320,082
\$8,000 to \$9,000.....	625	5,298,879	1,241,587	896,318	253,152	39,089	292,241
\$9,000 to \$10,000.....	499	4,722,649	1,013,539	776,456	245,545	45,988	291,533
\$10,000 to \$11,000.....	396	4,147,218	781,028	839,982	227,760	51,177	278,947
\$11,000 to \$12,000.....	356	4,083,305	722,893	708,063	237,771	59,651	279,422
\$12,000 to \$13,000.....	236	2,940,642	465,430	633,069	176,552	54,330	230,882
\$13,000 to \$14,000.....	226	3,046,633	445,975	630,029	198,780	60,695	259,475
\$14,000 to \$15,000.....	169	2,446,179	340,881	453,816	177,646	55,550	233,196
\$15,000 to \$20,000.....	649	11,167,404	1,277,241	2,464,717	759,158	317,554	1,076,712
\$20,000 to \$25,000.....	330	7,337,484	627,582	2,139,564	488,624	297,061	785,685
\$25,000 to \$30,000.....	196	5,351,657	370,716	1,674,393	666,715	277,866	944,581
\$30,000 to \$40,000.....	249	8,540,143	507,457	2,955,771	658,645	606,786	1,265,431
\$40,000 to \$50,000.....	133	5,903,093	256,440	1,922,010	417,994	560,440	978,434
\$50,000 to \$60,000.....	61	3,306,259	126,000	1,091,073	230,991	389,634	620,625
\$60,000 to \$70,000.....	32	2,060,352	62,566	684,385	144,251	293,857	438,108
\$70,000 to \$80,000.....	28	2,109,381	59,483	632,864	162,796	366,587	529,383
\$80,000 to \$90,000.....	16	1,374,354	30,400	515,701	91,885	272,838	364,723
\$90,000 to \$100,000.....	13	1,220,059	21,600	690,319	57,853	268,474	326,327
\$100,000 to \$150,000.....	50	6,199,592	96,400	2,312,969	453,509	1,628,680	2,082,189
\$150,000 to \$200,000.....	6	986,386	12,000	704,412	40,594	321,988	362,582
\$200,000 to \$250,000.....	3	701,916	6,600	9,372	83,753	293,681	377,434
\$250,000 to \$300,000.....	5	1,307,899	9,400	342,238	115,123	569,812	684,935
\$300,000 to \$400,000.....	9	3,069,158	16,200	1,405,121	197,830	1,467,171	1,665,001
\$400,000 to \$500,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$500,000 to \$750,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		3,187,463	6,000	1,164,289	238,873	1,813,343	2,052,216
Grand total.....	87,085	303,421,092	155,570,711	35,756,999	10,242,203	10,173,034	20,415,237

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

MASSACHUSETTS.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	20,761	\$30,827,321	\$38,789,704	\$3,248,173			
\$1,000 to \$2,000.....	48,825	70,600,832	48,470,313	1,641,492	\$1,229,620		\$1,229,620
\$2,000 to \$3,000 ¹	20,761	47,073,948	49,279,852	3,979,996			
\$2,000 to \$3,000.....	49,144	122,630,991	90,890,913	2,522,351	1,765,416		1,765,416
\$3,000 to \$4,000 ¹	2,066	7,021,585	3,896,895	3,746,237			
\$3,000 to \$4,000.....	26,950	92,674,486	55,113,765	4,483,116	1,980,309		1,980,309
\$4,000 to \$5,000 ¹	1,140	5,020,419	1,777,245	3,609,061			
\$4,000 to \$5,000.....	14,514	64,558,987	29,389,469	5,160,955	1,962,560		1,962,560
\$5,000 to \$6,000.....	5,322	29,025,500	10,296,016	8,459,662	777,529	\$24,785	802,314
\$6,000 to \$7,000.....	3,531	22,808,974	6,713,495	5,214,366	733,080	65,447	798,527
\$7,000 to \$8,000.....	2,766	20,793,145	5,285,091	5,444,457	741,374	92,197	833,571
\$8,000 to \$9,000.....	1,915	16,277,720	3,610,510	4,514,397	653,083	107,826	760,909
\$9,000 to \$10,000.....	1,493	14,156,963	2,808,934	4,784,910	594,000	144,023	738,023
\$10,000 to \$11,000.....	1,172	12,372,188	2,191,592	4,282,310	531,245	137,294	668,539
\$11,000 to \$12,000.....	935	10,765,819	1,696,308	3,509,523	514,963	159,691	674,654
\$12,000 to \$13,000.....	758	9,524,494	1,390,479	3,297,978	450,434	161,745	612,179
\$13,000 to \$14,000.....	714	9,689,745	1,318,050	3,401,902	482,436	190,764	673,200
\$14,000 to \$15,000.....	546	7,946,866	1,019,649	2,748,081	425,338	176,834	602,172
\$15,000 to \$20,000.....	2,013	34,935,705	3,654,779	13,660,550	1,729,465	989,585	2,719,050
\$20,000 to \$25,000.....	1,095	24,536,551	2,017,455	10,297,958	1,242,420	1,018,492	2,260,912
\$25,000 to \$30,000.....	744	20,388,248	1,353,727	10,404,647	986,093	1,096,803	2,082,896
\$30,000 to \$40,000.....	886	30,582,464	1,692,569	13,851,886	1,635,346	2,180,318	3,815,664
\$40,000 to \$50,000.....	506	22,632,103	1,283,164	12,729,080	1,062,700	2,162,995	3,225,695
\$50,000 to \$60,000.....	276	14,973,980	484,140	7,422,839	820,810	1,738,206	2,559,016
\$60,000 to \$70,000.....	188	12,127,102	345,115	5,368,861	816,239	1,752,519	2,568,758
\$70,000 to \$80,000.....	132	9,812,291	232,900	4,883,181	546,355	1,665,846	2,212,201
\$80,000 to \$90,000.....	110	9,535,291	195,183	5,492,510	555,498	1,807,133	2,422,631
\$90,000 to \$100,000.....	102	9,674,638	188,449	5,016,868	550,157	2,099,333	2,649,490
\$100,000 to \$150,000.....	201	24,348,537	360,165	11,883,607	1,454,121	6,798,908	8,223,089
\$150,000 to \$200,000.....	95	16,259,498	159,133	7,490,950	1,058,193	5,796,178	6,854,371
\$200,000 to \$250,000.....	34	7,558,158	63,000	2,460,886	566,336	3,091,394	3,657,730
\$250,000 to \$300,000.....	28	7,683,057	54,963	3,181,219	511,884	3,353,281	3,865,165
\$300,000 to \$400,000.....	33	11,560,730	65,112	4,278,407	856,222	5,570,985	6,427,207
\$400,000 to \$500,000.....	15	6,844,418	30,800	3,599,090	766,846	3,539,097	4,305,943
\$500,000 to \$750,000.....	10	6,021,019	19,600	1,549,974	531,264	3,288,524	3,819,788
\$750,000 to \$1,000,000.....	2	1,536,985	4,200	711,029	98,093	870,691	968,784
\$1,000,000 to \$1,500,000.....	3	3,680,294	5,000	541,796	374,237	2,192,720	2,566,957
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	209,786	868,460,461	366,147,704	195,724,305	29,003,666	52,303,674	81,307,340

MICHIGAN.

\$1,000 to \$2,000 ¹	16,265	\$25,452,543	\$33,101,085	\$522,959			
\$1,000 to \$2,000.....	43,584	61,417,727	51,117,076	1,239,098	\$622,028		\$622,028
\$2,000 to \$3,000 ¹	12,920	29,020,514	31,984,840	528,512			
\$2,000 to \$3,000.....	31,395	76,596,206	65,069,166	2,191,530	638,299		638,299
\$3,000 to \$4,000 ¹	499	1,642,941	1,402,246	410,104			
\$3,000 to \$4,000.....	12,787	44,371,809	27,852,155	2,184,530	776,704		776,704
\$4,000 to \$5,000 ¹	215	955,947	377,254	535,024			
\$4,000 to \$5,000.....	6,733	29,993,939	14,667,817	2,232,628	800,450		800,450
\$5,000 to \$6,000.....	2,710	14,856,597	5,679,764	2,058,054	452,116	\$10,497	462,613
\$6,000 to \$7,000.....	1,894	12,177,045	3,970,868	2,175,926	390,446	32,044	422,490
\$7,000 to \$8,000.....	1,200	8,950,593	2,493,543	1,799,537	341,762	44,507	386,269
\$8,000 to \$9,000.....	803	6,817,317	1,647,134	1,570,953	284,024	51,400	335,424
\$9,000 to \$10,000.....	671	6,358,265	1,364,044	1,609,705	275,580	61,317	336,897
\$10,000 to \$11,000.....	478	5,007,650	959,518	1,592,373	234,652	63,095	297,747
\$11,000 to \$12,000.....	418	4,808,524	863,040	1,326,530	238,857	74,168	313,025
\$12,000 to \$13,000.....	298	3,720,193	558,527	1,247,137	179,385	62,057	241,442
\$13,000 to \$14,000.....	266	3,585,875	526,966	1,207,128	177,748	68,025	245,773
\$14,000 to \$15,000.....	210	3,037,182	412,315	1,063,344	151,752	68,618	220,370
\$15,000 to \$20,000.....	660	11,412,335	1,248,141	4,543,729	574,704	322,572	897,276
\$20,000 to \$25,000.....	370	8,307,474	718,389	3,345,890	377,127	374,137	751,264
\$25,000 to \$30,000.....	226	6,080,557	429,704	2,877,280	286,647	322,381	609,028
\$30,000 to \$40,000.....	296	10,200,471	552,815	4,903,653	534,111	717,835	1,251,946
\$40,000 to \$50,000.....	150	6,645,560	272,416	3,648,763	346,170	644,432	990,602

¹ Nontaxable. Personal exemption and dividends exceed net income.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

MICHIGAN—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	72	\$3,932,935	\$134,766	\$1,844,610	\$226,829	\$459,462	\$686,291
\$60,000 to \$70,000.....	60	3,897,076	108,350	2,337,653	174,405	551,350	725,755
\$70,000 to \$80,000.....	26	1,917,176	55,873	790,571	127,946	321,002	448,948
\$80,000 to \$90,000.....	23	1,953,395	42,600	926,423	109,068	377,806	486,574
\$90,000 to \$100,000.....	20	1,930,803	33,800	1,320,084	71,148	449,264	520,412
\$100,000 to \$150,000.....	53	6,190,393	100,400	4,099,727	261,195	1,705,407	1,966,602
\$150,000 to \$200,000.....	26	4,497,330	26,000	3,715,749	121,534	1,617,845	1,739,379
\$200,000 to \$250,000.....	5	1,077,798	10,800	577,846	59,143	415,026	474,169
\$250,000 to \$300,000.....	3	835,076	4,600	719,295	12,621	370,822	383,443
\$300,000 to \$400,000.....	7	2,326,331	12,600	1,950,312	45,406	1,102,023	1,147,429
\$400,000 to \$500,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		5,337,587	8,600	5,298,943	60,432	3,097,004	3,157,436
Grand total.....	135,349	415,313,164	247,807,212	68,545,000	8,952,289	13,384,036	22,336,385

MINNESOTA.

\$1,000 to \$2,000 ¹	8,364	\$13,021,268	\$17,278,505	\$328,676			
\$1,000 to \$2,000.....	15,384	22,638,716	15,766,012	266,296	\$427,799		\$427,799
\$2,000 to \$3,000 ¹	10,614	24,415,316	26,949,210	891,425			
\$2,000 to \$3,000.....	21,164	53,466,421	40,064,199	719,104	763,140		763,140
\$3,000 to \$4,000 ¹	750	2,559,420	1,977,510	786,594			
\$3,000 to \$4,000.....	13,170	45,472,132	28,350,540	1,510,421	959,017		959,017
\$4,000 to \$5,000 ¹	273	1,222,806	640,986	802,869			
\$4,000 to \$5,000.....	7,125	31,747,577	15,599,086	1,728,791	870,608		870,608
\$5,000 to \$6,000.....	2,147	11,733,410	4,869,235	1,162,599	365,711	\$10,021	375,732
\$6,000 to \$7,000.....	1,317	8,503,974	2,898,540	1,194,605	289,593	25,384	314,977
\$7,000 to \$8,000.....	915	6,810,326	1,987,733	1,081,105	246,397	33,992	280,389
\$8,000 to \$9,000.....	571	4,836,145	1,213,014	949,610	214,328	35,944	250,272
\$9,000 to \$10,000.....	455	4,319,237	934,348	1,203,531	177,719	42,474	220,193
\$10,000 to \$11,000.....	302	3,166,905	631,041	822,219	146,113	37,766	183,879
\$11,000 to \$12,000.....	237	2,698,257	486,834	725,861	134,347	38,725	173,072
\$12,000 to \$13,000.....	182	2,247,208	377,460	679,958	111,165	37,247	148,412
\$13,000 to \$14,000.....	171	2,295,812	353,609	760,321	111,994	42,388	154,382
\$14,000 to \$15,000.....	120	1,736,496	235,235	672,893	72,403	36,656	109,059
\$15,000 to \$20,000.....	397	6,850,035	796,357	2,656,183	336,623	190,297	526,920
\$20,000 to \$25,000.....	253	6,026,110	485,408	2,443,936	334,478	267,452	601,930
\$25,000 to \$30,000.....	157	4,273,529	310,732	2,016,417	217,226	212,854	430,080
\$30,000 to \$40,000.....	155	5,330,526	300,615	2,705,563	265,622	365,884	631,506
\$40,000 to \$50,000.....	96	4,302,709	162,466	2,598,668	201,360	421,690	623,050
\$50,000 to \$60,000.....	51	2,749,144	102,916	1,742,795	110,257	314,911	424,271
\$60,000 to \$70,000.....	37	2,376,628	63,400	1,505,128	129,397	313,579	442,976
\$70,000 to \$80,000.....	15	1,135,654	28,283	680,784	45,301	194,023	239,324
\$80,000 to \$90,000.....	14	1,190,528	24,800	824,878	43,189	220,162	263,351
\$90,000 to \$100,000.....	10	947,460	21,400	728,331	23,879	220,228	234,137
\$100,000 to \$150,000.....	41	5,081,546	80,800	3,344,872	183,919	1,456,487	1,640,406
\$150,000 to \$200,000.....	19	1,696,782	20,400	1,490,740	19,209	583,255	602,464
\$200,000 to \$250,000.....	6	1,344,606	14,200	711,142	79,550	536,490	616,010
\$250,000 to \$300,000.....	4	1,050,652	5,800	532,082	30,828	457,717	488,545
\$300,000 to \$400,000.....	2	640,856	3,000	295,209	38,440	296,013	334,453
\$400,000 to \$500,000.....	3	1,334,699	5,800	682,040	73,909	680,440	751,349
\$500,000 to \$750,000.....	3	1,851,239	6,200	475,248	162,772	1,015,315	1,178,087
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped.....							
Grand total.....	84,515	291,074,629	163,036,665	41,720,804	7,186,293	8,076,467	15,262,760

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal the net income and identity of taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

MISSISSIPPI.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	3, 874	\$4, 021, 320	\$7, 748, 000				
\$1,000 to \$2,000.....	2, 958	4, 501, 268	3, 026, 235	\$57, 539	\$86, 521		\$86, 521
\$2,000 to \$3,000 ¹	256	610, 126	640, 000	45, 790			
\$2,000 to \$3,000.....	4, 526	11, 445, 458	8, 248, 148	139, 584	182, 502		182, 502
\$3,000 to \$4,000 ¹	129	420, 500	322, 000	153, 055			
\$3,000 to \$4,000.....	3, 255	11, 189, 152	7, 074, 041	225, 682	234, 983		234, 983
\$4,000 to \$5,000 ¹	21	91, 084	43, 000	51, 680			
\$4,000 to \$5,000.....	2, 128	9, 362, 352	4, 792, 731	351, 969	272, 600		272, 600
\$5,000 to \$6,000.....	825	4, 568, 091	1, 863, 818	238, 889	154, 504	\$4, 265	158, 769
\$6,000 to \$7,000.....	556	3, 591, 617	1, 262, 023	198, 555	137, 818	8, 250	146, 068
\$7,000 to \$8,000.....	305	2, 280, 143	642, 309	200, 322	100, 862	12, 985	113, 550
\$8,000 to \$9,000.....	193	1, 626, 257	401, 650	133, 352	89, 282	11, 692	100, 974
\$9,000 to \$10,000.....	159	1, 504, 451	347, 799	146, 653	92, 601	14, 168	106, 769
\$10,000 to \$11,000.....	120	1, 233, 284	252, 699	142, 981	74, 119	14, 437	88, 556
\$11,000 to \$12,000.....	76	872, 599	170, 533	118, 855	52, 991	13, 469	66, 460
\$12,000 to \$13,000.....	79	974, 135	164, 600	222, 738	63, 186	16, 062	79, 248
\$13,000 to \$14,000.....	52	701, 771	109, 000	181, 374	44, 895	13, 085	57, 980
\$14,000 to \$15,000.....	46	666, 790	94, 525	141, 311	43, 847	13, 801	57, 648
\$15,000 to \$20,000.....	155	2, 653, 678	328, 200	374, 519	200, 535	74, 021	274, 556
\$20,000 to \$25,000.....	97	2, 163, 871	212, 200	203, 851	188, 352	88, 339	276, 691
\$25,000 to \$30,000.....	50	1, 366, 595	98, 633	248, 261	112, 724	69, 969	182, 693
\$30,000 to \$40,000.....	46	1, 578, 008	104, 200	175, 711	142, 942	108, 258	251, 200
\$40,000 to \$50,000.....	17	754, 792	36, 400	66, 955	73, 093	68, 248	141, 341
\$50,000 to \$60,000.....	10	537, 801	21, 000	86, 613	53, 468	61, 155	114, 623
\$60,000 to \$70,000.....	3	197, 999	4, 200	18, 344	13, 302	28, 827	42, 129
\$70,000 to \$80,000.....	5	376, 453	9, 600	26, 842	38, 557	62, 217	100, 774
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000.....	4	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1, 033, 590	13, 800	217, 223	94, 936	310, 978	405, 914
Grand total.....	19, 949	70, 323, 185	38, 033, 345	4, 174, 648	2, 548, 020	994, 229	3, 542, 849

MISSOURI.

\$1,000 to \$2,000 ¹	12, 663	\$19, 582, 029	\$25, 157, 508	\$661, 107			
\$1,000 to \$2,000.....	20, 090	28, 218, 255	20, 164, 832	256, 063	\$469, 838		\$469, 838
\$2,000 to \$3,000.....	13, 466	30, 769, 669	33, 218, 148	1, 630, 552			
\$2,000 to \$3,000.....	24, 356	60, 828, 803	46, 749, 068	227, 295	794, 727		794, 727
\$3,000 to \$4,000 ¹	592	2, 036, 998	1, 387, 440	881, 137			
\$3,000 to \$4,000.....	16, 418	56, 693, 580	34, 421, 742	1, 328, 260	1, 264, 591		1, 264, 591
\$4,000 to \$5,000 ¹	324	1, 463, 791	645, 780	985, 393			
\$4,000 to \$5,000.....	8, 937	39, 919, 149	18, 981, 261	1, 675, 743	1, 160, 286		1, 160, 286
\$5,000 to \$6,000.....	3, 761	20, 688, 211	8, 348, 918	2, 140, 691		\$15, 823	637, 780
\$6,000 to \$7,000.....	2, 332	15, 187, 641	4, 874, 438	2, 141, 784		533, 971	575, 868
\$7,000 to \$8,000.....	1, 508	11, 310, 134	3, 100, 042	1, 491, 516		460, 319	517, 328
\$8,000 to \$9,000.....	1, 091	9, 270, 789	2, 224, 378	2, 323, 053		313, 732	380, 811
\$9,000 to \$10,000.....	749	7, 131, 883	1, 503, 318	1, 497, 204		341, 652	400, 377
\$10,000 to \$11,000.....	607	6, 364, 115	1, 218, 265	1, 566, 295		317, 850	395, 036
\$11,000 to \$12,000.....	515	5, 946, 851	1, 011, 826	1, 640, 236		303, 979	392, 360
\$12,000 to \$13,000.....	378	4, 746, 393	754, 028	1, 417, 654		242, 797	281, 519
\$13,000 to \$14,000.....	325	4, 404, 311	622, 948	1, 125, 565		231, 780	315, 116
\$14,000 to \$15,000.....	268	3, 905, 022	522, 304	1, 158, 526		214, 725	298, 523
\$15,000 to \$20,000.....	905	15, 615, 906	1, 770, 281	5, 775, 137		788, 984	451, 762
\$20,000 to \$25,000.....	591	11, 183, 600	960, 600	1, 378, 757		627, 270	454, 198
\$25,000 to \$30,000.....	309	8, 493, 386	580, 766	3, 619, 424		444, 857	909, 067
\$30,000 to \$40,000.....	298	10, 321, 205	519, 372	5, 089, 627		531, 288	711, 710
\$40,000 to \$50,000.....	188	8, 305, 596	351, 233	1, 170, 522		437, 193	761, 229

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

MISSOURI—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	98	\$5,335,915	\$185,755	\$3,295,524	\$227,614	\$610,747	\$838,361
\$60,000 to \$70,000.....	57	3,695,834	106,100	2,170,090	179,737	536,310	716,047
\$70,000 to \$80,000.....	48	3,600,526	85,400	2,021,612	184,245	594,317	778,562
\$80,000 to \$90,000.....	26	2,156,729	39,000	1,244,862	100,252	405,108	505,360
\$90,000 to \$100,000.....	11	1,041,143	17,800	752,717	34,457	216,994	251,451
\$100,000 to \$150,000.....	48	5,679,448	80,183	3,507,196	252,629	1,427,068	1,679,697
\$150,000 to \$200,000.....	12	2,023,275	20,333	1,091,458	90,299	677,805	768,104
\$200,000 to \$250,000.....	3	640,487	7,600	247,903	45,479	256,724	302,203
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	5	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,448,637	7,200	2,312,072	32,771	1,207,945	1,240,716
Grand total.....	110,890	409,013,021	209,967,670	64,655,565	11,268,662	9,448,030	20,716,692

MONTANA.

\$1,000 to \$2,000 ¹	3,623	\$5,875,150	\$7,854,749	\$174,235			
\$1,000 to \$2,000.....	11,568	17,593,879	11,561,801	30,280	\$355,159		\$355,159
\$2,000 to \$3,000 ¹	4,883	11,172,884	12,148,728	382,261			
\$2,000 to \$3,000.....	8,330	20,330,867	14,845,768	126,818	322,886		322,886
\$3,000 to \$4,000 ¹	139	464,854	367,878	166,112			
\$3,000 to \$4,000.....	2,763	9,464,406	5,871,490	219,642	204,286		204,286
\$4,000 to \$5,000 ¹	83	322,308	163,194	196,013			
\$4,000 to \$5,000.....	1,156	5,205,371	2,656,060	256,191	141,684		141,684
\$5,000 to \$6,000.....	594	3,298,790	1,292,754	240,069	112,869	\$2,132	115,001
\$6,000 to \$7,000.....	353	2,339,071	797,528	223,705	89,355	5,882	95,237
\$7,000 to \$8,000.....	251	1,910,266	576,170	232,704	70,093	8,022	78,115
\$8,000 to \$9,000.....	126	1,071,024	282,196	170,116	39,958	7,460	47,418
\$9,000 to \$10,000.....	105	1,016,064	229,429	202,905	48,460	9,537	57,997
\$10,000 to \$11,000.....	100	1,047,312	202,050	255,446	52,635	12,163	64,798
\$11,000 to \$12,000.....	55	630,434	115,600	142,857	33,162	8,631	41,793
\$12,000 to \$13,000.....	40	498,197	81,100	90,266	29,944	8,423	38,367
\$13,000 to \$14,000.....	41	553,953	87,200	205,113	29,658	8,456	38,114
\$14,000 to \$15,000.....	35	523,318	70,616	131,880	28,492	10,834	39,326
\$15,000 to \$20,000.....	101	1,729,845	213,000	558,623	98,534	44,647	143,181
\$20,000 to \$25,000.....	44	988,313	90,839	314,600	62,231	36,846	99,077
\$25,000 to \$30,000.....	27	734,698	59,950	251,813	45,553	39,416	84,969
\$30,000 to \$40,000.....	25	839,317	50,200	287,084	54,679	53,437	108,116
\$40,000 to \$50,000.....	8	351,302	16,200	119,121	24,094	33,408	57,502
\$50,000 to \$60,000.....	5	270,671	8,600	87,591	19,934	32,348	52,282
\$60,000 to \$70,000.....	3	198,414	4,200	140,121	5,980	25,636	31,616
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,661,122	4,000	1,520,624	32,886	763,092	795,978
Grand total.....	34,464	99,091,830	59,651,310	6,726,190	1,902,532	1,110,370	3,012,902

¹ Nontaxable. Personal exemption and dividends exceed net income.
² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NEBRASKA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	12,864	\$20,345,376	\$28,744,320	\$211,824	.....	.....	.....
\$1,000 to \$2,000.....	13,241	19,139,440	13,462,974	116,255	\$336,315	.....	\$336,315
\$2,000 to \$3,000 ¹	16,320	37,517,184	42,263,184	644,304	.....	.....	.....
\$2,000 to \$3,000.....	16,862	42,767,977	32,244,108	417,932	636,842	.....	636,842
\$3,000 to \$4,000 ¹	816	2,747,712	2,587,200	598,368	.....	.....	.....
\$3,000 to \$4,000.....	15,726	54,492,235	34,034,022	587,199	1,274,278	.....	1,274,278
\$4,000 to \$5,000 ¹.....	.....	.....	.....	.....	.....	.....	.....
\$4,000 to \$5,000.....	9,995	44,460,376	22,649,389	767,135	1,262,263	.....	1,262,263
\$5,000 to \$6,000.....	4,114	22,509,662	8,680,540	882,688	749,924	\$14,095	764,019
\$6,000 to \$7,000.....	2,233	14,435,743	5,230,270	737,846	530,094	44,865	594,959
\$7,000 to \$8,000.....	1,213	9,079,662	2,866,849	573,590	390,648	33,271	423,919
\$8,000 to \$9,000.....	695	5,903,249	1,598,430	1,46,754	306,409	46,101	352,510
\$9,000 to \$10,000.....	482	4,580,427	1,091,869	463,793	250,182	44,071	294,253
\$10,000 to \$11,000.....	309	3,242,265	678,064	385,119	192,041	39,721	231,762
\$11,000 to \$12,000.....	231	2,652,399	512,612	339,854	164,306	39,461	203,767
\$12,000 to \$13,000.....	156	1,945,232	336,466	267,333	130,679	32,285	162,964
\$13,000 to \$14,000.....	128	1,729,366	282,916	265,868	111,076	32,765	143,841
\$14,000 to \$15,000.....	106	1,535,621	222,616	210,409	106,594	32,475	139,069
\$15,000 to \$20,000.....	281	4,818,969	576,066	939,942	310,646	136,741	447,387
\$20,000 to \$25,000.....	113	2,542,888	214,750	689,438	170,320	109,233	279,553
\$25,000 to \$30,000.....	73	1,987,608	147,066	469,368	126,555	102,726	229,281
\$30,000 to \$40,000.....	73	2,467,760	149,600	867,207	159,063	162,347	321,410
\$40,000 to \$50,000.....	19	1,598,218	72,400	711,530	91,106	145,980	240,086
\$50,000 to \$60,000.....	36	1,036,129	34,800	263,337	84,024	123,147	207,171
\$60,000 to \$70,000.....	3	190,740	5,200	50,613	15,401	27,501	42,902
\$70,000 to \$80,000.....	4	299,405	8,800	93,407	22,705	42,683	65,388
\$80,000 to \$90,000.....	4	330,786	9,000	187,010	15,622	63,562	79,184
\$90,000 to \$100,000.....	6	564,264	14,000	244,898	37,763	124,506	162,269
\$100,000 to \$150,000.....	4	(?)	(?)	(?)	(?)	(?)	(?)
\$150,000 to \$200,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....	.....	.....	.....	.....	.....	.....	.....
\$300,000 to \$400,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....	.....	.....	.....	.....	.....	.....	.....
\$500,000 to \$750,000.....	.....	.....	.....	.....	.....	.....	.....
\$750,000 to \$1,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 to \$1,500,000.....	.....	.....	.....	.....	.....	.....	.....
\$1,500,000 to \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ².....	.....	1,132,872	10,200	478,735	75,952	402,238	478,190
Grand total.....	96,049	306,053,565	198,727,711	13,071,556	7,570,808	1,802,774	9,373,582

NEVADA.

\$1,000 to \$2,000 ¹	901	\$1,546,847	\$1,944,878	\$34,803	.....	.....	.....
\$1,000 to \$2,000.....	2,005	2,896,374	2,034,948	21,542	\$49,695	.....	\$49,695
\$2,000 to \$3,000 ¹	718	1,733,313	1,881,886	25,591	.....	.....	.....
\$2,000 to \$3,000.....	2,237	5,414,695	3,737,092	8,560	98,813	.....	98,813
\$3,000 to \$4,000 ¹	39	118,140	125,984	.....	.....	.....	.....
\$3,000 to \$4,000.....	428	1,473,498	820,092	953	36,558	.....	36,558
\$4,000 to \$5,000 ¹.....	.....	.....	.....	.....	.....	.....	.....
\$4,000 to \$5,000.....	255	1,152,177	519,716	4,976	37,564	.....	37,564
\$5,000 to \$6,000.....	238	1,308,349	524,803	44,464	45,948	\$294	46,242
\$6,000 to \$7,000.....	108	686,109	167,680	38,193	34,039	961	35,000
\$7,000 to \$8,000.....	38	279,604	77,000	16,991	16,329	1,341	17,670
\$8,000 to \$9,000.....	20	168,308	40,716	33,201	7,486	1,161	8,647
\$9,000 to \$10,000.....	22	215,666	42,800	26,288	12,435	1,982	14,417
\$10,000 to \$11,000.....	9	95,685	17,000	10,900	6,527	1,258	7,785
\$11,000 to \$12,000.....	10	115,782	18,800	19,807	7,192	1,492	8,684
\$12,000 to \$13,000.....	9	113,602	18,400	28,843	5,405	1,971	7,376
\$13,000 to \$14,000.....	3	39,611	5,600	5,010	2,655	961	3,416
\$14,000 to \$15,000.....	6	87,029	14,883	36,506	3,043	1,579	4,622
\$15,000 to \$20,000.....	11	177,614	21,866	50,048	10,950	4,206	15,156
\$20,000 to \$25,000.....	5	(?)	(?)	(?)	(?)	(?)	(?)
\$30,000 to \$40,000.....	.....	.....	.....	.....	.....	.....	.....
\$40,000 to \$50,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NEVADA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	1	(?)	(?)	(?)		(?)	(?)
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to 1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		\$204,266	\$14,400	\$180,976	\$6,446	\$14,251	\$20,697
Grand total.....	7,097	17,826,669	12,028,544	587,655	381,085	31,257	412,342

NEW HAMPSHIRE.

\$1,000 to \$2,000 ¹	2,015	\$2,938,103	\$3,632,467	\$522,734			
\$1,000 to \$2,000.....	4,512	6,419,244	4,534,975	104,810	\$107,108		\$107,108
\$2,000 to \$3,000 ¹	2,675	6,038,470	6,609,593	610,332			
\$2,000 to \$3,000.....	3,505	8,761,517	6,561,306	203,359	119,645		119,645
\$3,000 to \$4,000 ¹	182	603,085	360,846	355,341			
\$3,000 to \$4,000.....	1,647	5,713,464	3,438,609	342,860	115,659		115,659
\$4,000 to \$5,000 ¹	64	288,438	108,272	233,696			
\$4,000 to \$5,000.....	1,131	5,078,307	2,309,926	408,443	152,219		152,219
\$5,000 to \$6,000.....	414	2,302,011	818,665	503,030	62,629	\$1,980	64,609
\$6,000 to \$7,000.....	231	1,522,247	461,460	435,232	42,118	4,407	46,525
\$7,000 to \$8,000.....	167	1,295,644	336,359	423,519	40,637	7,116	47,753
\$8,000 to \$9,000.....	123	1,051,133	231,550	362,819	36,596	7,666	44,262
\$9,000 to \$10,000.....	78	743,932	139,605	277,407	27,824	7,154	34,978
\$10,000 to \$11,000.....	64	670,364	108,600	271,344	22,569	9,320	31,889
\$11,000 to \$12,000.....	56	656,985	103,933	311,872	23,895	9,620	33,515
\$12,000 to \$13,000.....	60	751,470	108,616	399,833	25,662	12,946	38,608
\$13,000 to \$14,000.....	37	498,614	64,658	185,790	22,209	9,674	31,883
\$14,000 to \$15,000.....	36	521,154	65,716	277,993	19,356	10,782	30,138
\$15,000 to \$20,000.....	113	1,951,247	203,137	1,004,755	75,717	61,688	137,405
\$20,000 to \$25,000.....	48	1,060,186	91,000	501,149	46,919	43,884	90,803
\$25,000 to \$30,000.....	41	1,115,654	71,600	623,217	43,890	58,613	102,503
\$30,000 to \$40,000.....	44	1,554,365	75,300	1,067,497	45,026	110,242	155,268
\$40,000 to \$50,000.....	25	1,176,323	43,000	466,982	78,592	118,053	196,645
\$50,000 to \$60,000.....	19	1,058,484	34,800	474,627	66,703	124,289	190,992
\$60,000 to \$70,000.....	5	323,619	9,800	69,344	26,469	40,423	66,892
\$70,000 to \$80,000.....	8	605,196	12,000	341,157	31,079	105,640	136,719
\$80,000 to \$90,000.....	2	167,797	5,000	39,613	14,202	32,724	46,926
\$90,000 to \$100,000.....	6	557,780	11,400	295,413	27,364	119,655	147,019
\$100,000 to \$150,000.....	6	725,130	11,416	252,837	53,666	204,357	258,023
\$150,000 to \$200,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		739,319	6,600	11,916	85,663	314,045	399,708
Grand total.....	17,317	56,889,284	30,570,209	11,378,561	1,413,446	1,414,278	2,827,724

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NEW JERSEY.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	20,239	\$29,609,233	\$38,637,971	\$1,341,788	.....	.....	.....
\$1,000 to \$2,000.....	42,173	61,506,438	42,284,718	637,875	\$1,113,962	.....	\$1,113,962
\$2,000 to \$3,000 ¹	23,050	52,510,858	57,006,674	2,492,454	.....	.....	.....
\$2,000 to \$3,000.....	44,605	110,765,940	83,620,558	2,062,896	1,531,734	.....	1,531,734
\$3,000 to \$4,000 ¹	1,243	4,110,110	2,958,319	1,884,794	.....	.....	.....
\$3,000 to \$4,000.....	24,113	82,494,544	50,317,169	2,809,298	1,787,834	.....	1,787,834
\$4,000 to \$5,000 ¹	296	1,322,939	574,046	755,691	.....	.....	.....
\$4,000 to \$5,000.....	11,380	50,900,278	24,155,655	2,989,871	1,453,872	.....	1,453,872
\$5,000 to \$6,000.....	4,430	24,546,466	9,320,550	2,123,998	810,120	\$18,894	829,014
\$6,000 to \$7,000.....	2,878	18,794,451	5,994,214	2,475,180	673,602	55,985	729,587
\$7,000 to \$8,000.....	2,089	15,757,542	4,294,641	2,540,497	603,411	79,578	682,989
\$8,000 to \$9,000.....	1,491	12,730,678	2,985,308	2,487,143	585,209	96,251	681,460
\$9,000 to \$10,000.....	1,109	10,607,000	2,213,939	1,373,809	537,453	101,314	638,767
\$10,000 to \$11,000.....	840	8,941,838	1,729,278	1,721,639	480,619	105,931	586,400
\$11,000 to \$12,000.....	695	8,104,208	1,406,544	1,955,196	443,011	119,805	562,816
\$12,000 to \$13,000.....	541	6,823,363	1,075,402	1,753,051	372,476	117,767	490,243
\$13,000 to \$14,000.....	431	5,860,475	880,647	1,465,491	331,593	113,479	445,072
\$14,000 to \$15,000.....	393	5,816,372	799,352	1,494,239	337,103	127,791	464,894
\$15,000 to \$20,000.....	1,267	22,194,754	2,511,032	6,238,194	1,351,002	637,190	1,988,192
\$20,000 to \$25,000.....	722	16,236,606	1,406,990	5,213,676	1,010,578	674,710	1,685,288
\$25,000 to \$30,000.....	406	11,311,692	794,638	4,195,052	699,422	598,530	1,297,952
\$30,000 to \$40,000.....	433	15,217,414	864,267	5,773,832	966,619	1,092,279	2,058,898
\$40,000 to \$50,000.....	270	12,202,327	497,166	5,542,000	727,029	1,137,897	1,864,926
\$50,000 to \$60,000.....	146	7,993,580	278,416	3,117,371	514,980	952,901	1,467,881
\$60,000 to \$70,000.....	119	7,666,825	224,049	2,821,611	524,970	1,089,181	1,614,151
\$70,000 to \$80,000.....	85	6,422,426	163,300	2,691,052	405,839	1,068,335	1,474,174
\$80,000 to \$90,000.....	42	3,502,984	69,000	2,179,498	160,565	667,528	828,093
\$90,000 to \$100,000.....	34	3,132,774	63,200	1,299,729	200,687	678,824	879,511
\$100,000 to \$150,000.....	112	13,426,084	194,474	6,674,712	799,358	3,711,632	4,510,990
\$150,000 to \$200,000.....	34	5,958,339	62,000	3,211,216	318,837	2,170,341	2,489,178
\$200,000 to \$250,000.....	11	2,522,229	15,296	1,637,142	103,272	1,045,766	1,149,038
\$250,000 to \$300,000.....	7	1,919,186	8,400	1,254,399	74,143	789,847	863,624
\$300,000 to \$400,000.....	11	4,012,648	24,600	2,101,375	237,992	1,961,578	2,199,570
\$400,000 to \$500,000.....	2	858,492	3,000	480,840	43,543	437,870	481,413
\$500,000 to \$750,000.....	5	2,773,062	4,000	2,646,445	17,296	1,491,875	1,509,171
\$750,000 to \$1,000,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$1,000,000 to \$1,500,000.....	3	(?)	(?)	(?)	(?)	(?)	(?)
\$1,500,000 to \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ².....	.....	4,538,434	5,833	3,606,035	122,545	2,626,409	2,748,954
Grand total.....	185,706	653,112,589	337,450,646	95,077,089	19,340,526	23,769,122	43,109,648

NEW MEXICO.

\$1,000 to \$2,000 ¹	1,041	\$1,519,700	\$2,307,500	\$27,680	.....	.....	.....
\$1,000 to \$2,000.....	2,932	4,415,645	2,977,697	24,865	\$83,240	.....	\$83,240
\$2,000 to \$3,000 ¹	2,461	5,644,700	6,100,000	55,716	.....	.....	.....
\$2,000 to \$3,000.....	3,470	8,682,698	6,710,606	97,183	114,481	.....	114,481
\$3,000 to \$1,000 ¹	31	104,700	75,500	30,455	.....	.....	.....
\$3,000 to \$1,000.....	1,626	5,735,852	3,591,569	111,152	113,455	.....	113,455
\$4,000 to \$5,000 ¹	12	56,700	29,400	28,185	.....	.....	.....
\$4,000 to \$5,000.....	902	4,086,266	1,940,619	166,909	118,606	.....	118,606
\$5,000 to \$6,000.....	196	1,074,255	413,274	59,043	37,183	\$691	37,874
\$6,000 to \$7,000.....	114	735,345	238,252	86,977	27,471	2,210	29,681
\$7,000 to \$8,000.....	72	531,639	155,284	156,292	15,778	2,191	17,969
\$8,000 to \$9,000.....	48	405,569	105,800	54,284	19,265	2,591	21,856
\$9,000 to \$10,000.....	29	276,525	59,400	56,055	14,460	2,547	17,007
\$10,000 to \$11,000.....	20	208,631	41,233	59,863	6,520	2,378	8,898
\$11,000 to \$12,000.....	15	170,940	32,550	42,796	8,133	2,520	10,653
\$12,000 to \$13,000.....	12	149,770	24,000	34,946	8,707	2,434	11,141
\$13,000 to \$14,000.....	16	216,285	31,000	57,076	11,623	4,192	15,815
\$14,000 to \$15,000.....	7	101,613	13,200	57,921	4,121	2,386	6,507
\$15,000 to \$20,000.....	30	531,121	65,000	158,270	31,322	15,295	46,617
\$20,000 to \$25,000.....	18	390,942	37,200	155,111	21,790	14,072	35,862
\$25,000 to \$30,000.....	8	221,288	15,600	100,798	11,548	10,732	22,280
\$30,000 to \$40,000.....	11	393,734	19,000	181,805	20,501	27,064	47,565
\$40,000 to \$50,000.....	5	219,252	10,800	50,188	17,622	19,528	37,150

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NEW MEXICO—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	2	\$112,018	\$4,200	\$47,681	\$6,719	\$14,045	\$20,764
\$60,000 to \$70,000.....	2	129,521	3,200	58,861	7,570	19,059	26,629
\$70,000 to \$80,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$80,000 to \$90,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)
\$90,000 to \$100,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$100,000 to \$150,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$150,000 to \$200,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$300,000 to \$400,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$500,000 to \$750,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$750,000 to \$1,000,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$1,000,000 to \$1,500,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$1,500,000 to \$2,000,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$2,000,000 to \$3,000,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$3,000,000 to \$4,000,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$4,000,000 to \$5,000,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$5,000,000 and over.....		(?)	(?)	(?)	(?)	(?)	(?)
Classes grouped ²		476,707	8,000	470,308	7,368	138,407	145,775
Grand total.....	13,084	36,591,416	25,009,884	2,430,420	707,483	282,342	989,825

NEW YORK.

\$1,000 to \$2,000 ¹	42,043	\$62,452,928	\$80,974,106	\$3,595,832				
\$1,000 to \$2,000.....	148,773	217,717,478	152,146,910	2,497,429	\$9,841,335		\$9,841,335	
\$2,000 to \$3,000 ¹	41,349	93,828,828	99,759,263	6,150,443				
\$2,000 to \$3,000.....	122,382	312,275,738	227,583,949	5,374,509	4,862,911		4,862,911	
\$3,000 to \$4,000 ¹	2,224	7,494,191	4,886,553	3,859,155				
\$3,000 to \$4,000.....	75,141	261,508,693	154,513,816	8,560,094	6,114,765		6,114,765	
\$4,000 to \$5,000 ¹	975	4,321,516	1,688,100	3,488,965				
\$4,000 to \$5,000.....	41,351	188,748,365	84,708,546	11,035,967	5,567,166		5,567,166	
\$5,000 to \$6,000.....	18,233	99,603,960	36,332,773	15,057,046	3,380,907	\$85,883	3,466,790	
\$6,000 to \$7,000.....	11,889	76,968,660	23,422,928	10,986,528	2,848,267	222,030	3,070,297	
\$7,000 to \$8,000.....	8,430	63,021,893	16,565,277	10,318,580	2,726,291	329,015	3,055,306	
\$8,000 to \$9,000.....	5,940	50,384,567	11,444,859	9,306,154	2,408,221	380,017	2,788,238	
\$9,000 to \$10,000.....	5,009	47,482,205	9,660,734	9,325,980	2,955,651	467,268	3,422,919	
\$10,000 to \$11,000.....	3,713	39,114,540	7,039,228	10,899,070	1,882,378	487,690	2,370,068	
\$11,000 to \$12,000.....	3,137	36,080,599	5,955,431	8,375,154	2,055,808	528,977	2,584,785	
\$12,000 to \$13,000.....	2,653	33,153,731	4,969,188	7,746,188	1,971,080	572,048	2,543,134	
\$13,000 to \$14,000.....	2,116	28,618,172	4,009,697	7,052,504	1,711,435	556,302	2,267,737	
\$14,000 to \$15,000.....	1,859	27,572,795	3,634,566	7,254,038	1,685,626	602,697	2,288,323	
\$15,000 to \$20,000.....	6,694	116,094,889	12,483,230	22,082,669	7,344,026	3,343,714	10,687,740	
\$20,000 to \$25,000.....	3,821	85,619,824	7,039,136	26,646,489	5,647,274	3,541,281	9,188,555	
\$25,000 to \$30,000.....	2,566	68,522,752	4,504,977	22,566,820	4,658,322	3,645,004	8,303,326	
\$30,000 to \$40,000.....	3,113	107,443,053	5,955,532	37,977,351	7,229,897	7,603,686	14,833,583	
\$40,000 to \$50,000.....	1,804	81,048,487	3,277,535	31,715,392	5,483,772	7,732,487	13,210,259	
\$50,000 to \$60,000.....	1,064	58,835,912	1,904,603	23,968,908	3,998,469	7,309,125	11,307,594	
\$60,000 to \$70,000.....	750	48,678,247	1,342,457	21,599,328	3,211,621	7,051,200	10,262,881	
\$70,000 to \$80,000.....	453	36,141,889	850,683	15,501,983	2,417,705	6,101,486	8,519,191	
\$80,000 to \$90,000.....	368	31,219,967	658,932	13,921,953	1,975,718	6,025,017	8,000,735	
\$90,000 to \$100,000.....	281	26,743,426	497,012	10,338,121	1,775,381	5,752,745	7,528,126	
\$100,000 to \$150,000.....	806	98,011,103	1,418,618	44,337,289	6,243,743	27,981,925	34,225,668	
\$150,000 to \$200,000.....	317	54,897,334	516,300	30,278,679	3,115,472	19,379,758	22,495,230	
\$200,000 to \$250,000.....	140	31,271,410	237,231	16,395,499	1,901,544	13,205,787	15,107,331	
\$250,000 to \$300,000.....	96	25,922,591	149,800	15,228,072	1,428,788	11,261,600	12,690,388	
\$300,000 to \$400,000.....	84	28,952,866	134,840	15,871,193	1,704,130	13,715,508	15,419,638	
\$400,000 to \$500,000.....	52	22,675,234	79,580	13,402,360	1,190,771	11,470,298	12,661,069	
\$500,000 to \$750,000.....	60	36,830,829	79,000	25,135,742	1,578,598	20,038,353	21,616,951	
\$750,000 to \$1,000,000.....	17	13,996,246	18,400	11,456,750	340,382	7,141,797	7,482,179	
\$1,000,000 to \$1,500,000.....	14	16,795,981	15,400	11,633,990	788,396	9,986,238	10,764,544	
\$1,500,000 to \$2,000,000.....	12	19,579,422	12,400	12,618,345	1,907,068	11,928,746	12,935,814	
\$2,000,000 to \$3,000,000.....	9	22,107,241	7,400	18,268,311	569,930	13,771,326	14,341,256	
\$3,000,000 to \$4,000,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)	
\$4,000,000 to \$5,000,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)	
\$5,000,000 and over.....	1	(?)	(?)	(?)	(?)	(?)	(?)	
Classes grouped ²		37,976,262	1,000	40,290,728	3,200	24,418,385	24,421,585	
Grand total.....	559,753	2,719,713,784	970,481,990	631,719,308	107,625,964	246,637,453	354,253,417	

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.**NORTH CAROLINA.**

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	1,536	\$1,888,024	\$2,840,000	\$120,114			
\$1,000 to \$2,000.....	2,360	3,504,441	2,419,905	72,938	\$63,173		\$63,173
\$2,000 to \$3,000 ¹	5,922	14,344,033	14,805,400	780,961			
\$2,000 to \$3,000.....	3,748	9,465,147	7,271,711	144,348	122,636		122,636
\$3,000 to \$4,000 ¹	496	1,738,224	1,230,200	602,064			
\$3,000 to \$4,000.....	2,638	9,165,710	5,762,139	427,053	182,215		182,215
\$4,000 to \$5,000 ¹	171	774,380	422,600	391,390			
\$4,000 to \$5,000.....	1,561	6,993,726	3,428,081	569,047	184,586		184,586
\$5,000 to \$6,000.....	769	4,191,212	1,667,962	709,099	118,575	\$3,712	122,287
\$6,000 to \$7,000.....	521	3,368,215	1,160,309	603,893	104,011	9,726	113,737
\$7,000 to \$8,000.....	425	3,239,317	978,471	608,292	102,021	16,241	118,262
\$8,000 to \$9,000.....	293	2,483,715	643,585	533,900	93,549	17,080	110,629
\$9,000 to \$10,000.....	220	2,093,007	472,643	588,057	80,633	19,618	100,251
\$10,000 to \$11,000.....	150	1,575,283	332,116	356,379	78,776	18,226	97,002
\$11,000 to \$12,000.....	122	1,399,923	262,490	335,283	72,152	20,972	93,124
\$12,000 to \$13,000.....	97	1,214,892	210,513	362,413	56,996	20,644	77,640
\$13,000 to \$14,000.....	70	942,361	152,583	520,007	45,710	17,723	63,433
\$14,000 to \$15,000.....	71	1,028,757	149,600	427,855	44,526	22,255	66,791
\$15,000 to \$20,000.....	217	3,781,115	468,560	1,384,192	193,255	99,581	292,836
\$20,000 to \$25,000.....	111	2,444,908	232,313	1,058,677	110,404	99,359	209,763
\$25,000 to \$30,000.....	55	1,483,836	105,528	695,542	67,533	68,160	135,693
\$30,000 to \$40,000.....	64	2,282,531	131,620	1,094,651	119,985	148,673	268,658
\$40,000 to \$50,000.....	36	1,609,227	80,600	766,048	93,886	140,140	234,026
\$50,000 to \$60,000.....	18	962,382	35,400	389,668	59,708	106,842	166,550
\$60,000 to \$70,000.....	13	831,983	26,600	336,249	54,190	117,881	172,071
\$70,000 to \$80,000.....	11	810,554	20,800	435,057	42,213	121,563	163,776
\$80,000 to \$90,000.....	13	1,099,627	25,200	294,543	90,377	213,294	303,671
\$90,000 to \$100,000.....	9	852,654	19,600	293,155	63,058	189,017	252,075
\$100,000 to \$150,000.....	14	1,640,680	28,133	692,817	103,297	439,102	542,399
\$150,000 to \$200,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$200,000 to \$250,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		2,538,947	12,000	1,657,009	108,420	1,209,297	1,317,717
Grand total.....	21,738	89,748,811	45,397,662	17,248,711	2,455,895	3,119,106	5,575,001

NORTH DAKOTA.

\$1,000 to \$2,000 ¹	3,967	\$5,848,301	\$8,914,490	\$245,884			
\$1,000 to \$2,000.....	3,769	5,489,688	3,821,313	40,055	\$99,747		\$99,747
\$2,000 to \$3,000 ¹	6,494	16,062,378	16,100,340	704,459			
\$2,000 to \$3,000.....	5,077	12,638,972	9,297,633	221,376	200,314		200,314
\$3,000 to \$4,000 ¹	456	1,584,818	1,457,220	424,930			
\$3,000 to \$4,000.....	3,930	13,316,744	8,760,876	282,103	266,613		266,613
\$4,000 to \$5,000 ¹	83	367,154	241,330	134,837			
\$4,000 to \$5,000.....	2,195	9,821,805	4,836,248	440,586	270,098		270,098
\$5,000 to \$6,000.....	1,318	7,315,765	3,182,071	257,081	229,583	\$5,625	235,208
\$6,000 to \$7,000.....	677	4,364,604	1,638,597	153,607	136,528	12,051	168,579
\$7,000 to \$8,000.....	358	2,656,179	852,285	162,306	116,419	13,036	129,475
\$8,000 to \$9,000.....	211	1,781,803	477,777	102,800	92,392	12,664	105,056
\$9,000 to \$10,000.....	170	1,608,717	395,554	126,970	91,100	14,954	106,054
\$10,000 to \$11,000.....	84	912,698	192,609	86,623	57,374	14,919	72,293
\$11,000 to \$12,000.....	63	722,066	148,135	108,949	44,440	10,168	54,608
\$12,000 to \$13,000.....	54	677,963	119,200	80,657	44,845	10,221	55,066
\$13,000 to \$14,000.....	43	580,087	97,650	84,652	37,074	10,840	47,914
\$14,000 to \$15,000.....	32	461,938	74,050	83,529	31,777	9,961	41,738
\$15,000 to \$20,000.....	70	1,195,736	148,333	288,968	73,268	33,732	109,000
\$20,000 to \$25,000.....	37	829,205	76,600	209,118	55,981	33,138	89,119
\$25,000 to \$30,000.....	10	268,992	18,800	120,623	17,503	13,354	30,857
\$30,000 to \$40,000.....	15	626,682	29,835	134,218	34,770	35,926	70,696
\$40,000 to \$50,000.....	5	(²)	(²)	(²)	(²)	(²)	(²)

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NORTH DAKOTA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$60,000 to \$70,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		\$354,120	\$12,800	\$106,860	\$26,594	\$40,965	\$67,519
Grand total.....	29,120	89,586,415	60,893,746	4,649,194	1,946,380	273,574	2,219,954

OHIO.

\$1,000 to \$2,000 ¹	32,022	\$48,855,020	\$64,111,126	\$2,425,808				
\$1,000 to \$2,000.....	71,187	99,520,175	70,390,948	615,611	\$1,725,284			\$1,725,284
\$2,000 to \$3,000 ¹	47,735	108,997,360	118,004,586	5,577,401				
\$2,000 to \$3,000.....	70,002	171,032,802	131,971,321	1,846,336	2,233,293			2,233,293
\$3,000 to \$4,000 ¹	2,417	8,052,511	5,582,580	3,524,620				
\$3,000 to \$4,000.....	38,578	128,451,136	80,597,349	3,488,784	2,745,162			2,745,162
\$4,000 to \$5,000 ¹	1,096	4,889,041	2,118,990	3,254,032				
\$4,000 to \$5,000.....	18,412	79,105,975	28,008,701	4,765,071	2,195,602			2,195,602
\$5,000 to \$6,000.....	6,590	35,556,949	13,780,673	2,436,173	1,080,023	\$25,944		1,105,967
\$6,000 to \$7,000.....	4,053	26,240,007	8,430,664	5,702,767	870,748	72,447		943,195
\$7,000 to \$8,000.....	2,635	19,779,445	5,341,810	4,482,954	642,900	103,499		746,459
\$8,000 to \$9,000.....	1,890	16,057,201	3,794,235	4,501,513	531,586	119,623		651,219
\$9,000 to \$10,000.....	1,485	14,244,415	3,015,297	3,635,191	526,906	158,296		685,202
\$10,000 to \$11,000.....	1,125	11,802,133	2,238,103	3,293,008	546,494	147,221		693,715
\$11,000 to \$12,000.....	864	9,929,210	1,702,058	3,200,927	461,195	144,592		605,787
\$12,000 to \$13,000.....	768	9,568,473	1,467,452	3,249,490	453,645	160,983		614,628
\$13,000 to \$14,000.....	563	7,650,388	1,186,574	2,587,088	387,154	152,235		539,389
\$14,000 to \$15,000.....	559	8,113,828	1,181,228	2,895,376	422,877	223,441		646,318
\$15,000 to \$20,000.....	1,703	29,357,039	3,447,698	9,924,189	1,432,342	845,655		2,277,997
\$20,000 to \$25,000.....	890	19,809,714	1,785,632	8,468,083	988,995	804,672		1,793,667
\$25,000 to \$30,000.....	575	15,714,783	1,167,966	7,654,048	790,026	832,805		1,622,831
\$30,000 to \$40,000.....	676	23,165,436	1,260,582	9,261,598	1,272,057	1,610,443		2,882,500
\$40,000 to \$50,000.....	340	15,097,826	684,323	8,348,106	733,592	1,441,856		2,175,448
\$50,000 to \$60,000.....	211	11,537,689	400,066	6,859,449	520,417	1,356,488		1,876,905
\$60,000 to \$70,000.....	135	8,864,044	260,000	5,296,250	401,518	1,250,050		1,651,568
\$70,000 to \$80,000.....	81	6,059,475	157,600	4,272,508	252,558	1,016,358		1,268,916
\$80,000 to \$90,000.....	63	5,438,065	117,100	3,025,100	245,006	1,030,432		1,275,438
\$90,000 to \$100,000.....	55	5,194,179	100,466	3,283,893	233,527	1,090,220		1,323,747
\$100,000 to \$150,000.....	104	12,474,814	198,400	8,156,827	565,772	3,456,921		4,022,693
\$150,000 to \$200,000.....	37	6,354,142	61,400	4,200,714	264,943	2,215,244		2,480,187
\$200,000 to \$250,000.....	22	4,744,066	39,000	3,464,240	183,050	1,816,501		1,999,551
\$250,000 to \$300,000.....	5	1,348,470	8,000	851,951	57,657	596,158		653,815
\$300,000 to \$400,000.....	20	6,904,575	25,000	3,941,960	585,191	3,257,936		3,843,127
\$400,000 to \$500,000.....	5	2,284,420	6,000	1,643,634	75,804	1,131,053		1,206,917
\$500,000 to \$750,000.....	10	6,184,911	13,800	2,835,437	396,023	3,393,445		3,789,468
\$750,000 to \$1,000,000.....	4	(2)	(2)	(2)	(2)	(2)		(2)
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)	(2)	(2)		(2)
\$1,500,000 to \$2,000,000.....								
\$2,000,000 to \$3,000,000.....								
\$3,000,000 to \$4,000,000.....								
\$4,000,000 to \$5,000,000.....								
\$5,000,000 and over.....								
Classes grouped ²		4,934,715	3,800	5,088,460	14,272	2,879,985		2,894,257
Grand total.....	306,918	993,314,432	562,664,128	158,058,597	23,835,749	31,334,503		55,170,252

¹ Nontaxable. Personal exemption and dividends exceed net income.
² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, *showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.*

OKLAHOMA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	5,326	\$8,586,283	\$12,478,988	\$76,203			
\$1,000 to \$2,000.....	6,897	9,774,376	6,962,386	54,714	\$181,861		\$181,861
\$2,000 to \$3,000 ¹	7,585	17,843,614	20,111,107	345,015			
\$2,000 to \$3,000.....	9,834	25,077,013	19,404,092	227,615	339,413		339,413
\$3,000 to \$4,000 ¹	393	1,302,225	1,198,650	179,739			
\$3,000 to \$4,000.....	6,616	23,023,366	14,481,807	355,672	491,548		491,548
\$4,000 to \$5,000 ¹	197	890,204	493,529	602,587			
\$4,000 to \$5,000.....	4,491	19,861,531	9,440,723	534,730	592,228		592,228
\$5,000 to \$6,000.....	1,721	9,413,405	3,673,581	592,345	322,197	\$6,909	329,106
\$6,000 to \$7,000.....	1,010	6,538,268	2,165,006	528,637	258,460	18,413	276,873
\$7,000 to \$8,000.....	613	4,572,402	1,293,157	530,532	206,665	22,856	229,521
\$8,000 to \$9,000.....	424	3,594,700	886,106	476,079	181,966	30,211	212,207
\$9,000 to \$10,000.....	304	2,885,495	658,014	355,475	160,139	27,339	187,478
\$10,000 to \$11,000.....	213	2,239,654	440,064	335,832	127,152	26,213	153,365
\$11,000 to \$12,000.....	170	1,956,551	374,064	464,628	135,474	30,817	166,291
\$12,000 to \$13,000.....	146	1,822,615	309,350	326,928	121,376	30,387	151,763
\$13,000 to \$14,000.....	107	1,450,389	229,984	219,851	95,141	28,327	123,468
\$14,000 to \$15,000.....	91	1,319,008	183,456	182,031	91,026	28,100	119,126
\$15,000 to \$20,000.....	257	4,392,996	522,388	1,113,133	283,638	118,009	401,647
\$20,000 to \$25,000.....	142	3,160,410	288,850	603,251	237,306	122,601	359,907
\$25,000 to \$30,000.....	81	2,206,685	162,533	487,171	171,089	114,347	285,436
\$30,000 to \$40,000.....	95	3,204,903	197,017	612,707	290,937	214,497	505,434
\$40,000 to \$50,000.....	46	2,050,688	88,200	593,026	156,667	199,786	356,473
\$50,000 to \$60,000.....	14	758,970	27,600	208,310	72,280	90,167	162,447
\$60,000 to \$70,000.....	10	667,885	21,200	220,153	53,109	108,983	162,092
\$70,000 to \$80,000.....	8	598,898	14,000	270,343	40,914	92,662	133,576
\$80,000 to \$90,000.....	5	437,091	6,400	196,285	23,803	89,094	112,897
\$90,000 to \$100,000.....	3	285,520	7,200	183,596	12,247	52,901	65,151
\$100,000 to \$150,000.....	7	935,846	13,800	308,656	69,733	247,049	316,782
\$150,000 to \$200,000.....	7	1,102,680	13,800	824,593	49,689	307,079	356,768
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....							
\$300,000 to \$100,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$100,000 to \$500,000.....							
\$500,000 to \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,724,626	9,400	687,931	113,595	792,827	906,422
Grand total.....	46,818	163,678,297	96,156,452	12,607,768	4,849,703	2,799,577	7,649,280

OREGON.

\$1,000 to \$2,000 ¹	2,645	\$4,074,995	\$5,398,220	\$38,038			
\$1,000 to \$2,000.....	9,687	14,211,893	9,829,525	51,476	\$260,687		\$260,687
\$2,000 to \$3,000 ¹	4,349	9,732,559	10,615,364	248,488			
\$2,000 to \$3,000.....	7,587	18,900,690	13,780,974	147,744	302,260		302,260
\$3,000 to \$4,000 ¹	150	522,310	349,527	219,847			
\$3,000 to \$4,000.....	4,461	15,299,266	9,271,140	328,889	351,807		351,807
\$4,000 to \$5,000 ¹	40	174,109	89,946	87,697			
\$4,000 to \$5,000.....	2,389	10,618,326	4,900,201	302,824	322,873		322,873
\$5,000 to \$6,000.....	898	4,924,337	1,898,878	443,210	160,493	\$3,821	164,314
\$6,000 to \$7,000.....	566	3,654,494	1,207,882	370,984	130,741	10,852	141,593
\$7,000 to \$8,000.....	372	2,778,489	762,248	319,073	127,905	14,258	142,163
\$8,000 to \$9,000.....	276	2,335,935	591,825	244,893	119,924	17,163	137,087
\$9,000 to \$10,000.....	206	1,948,508	445,638	221,852	109,026	17,513	126,539
\$10,000 to \$11,000.....	140	1,465,386	299,332	275,730	75,948	17,683	93,631
\$11,000 to \$12,000.....	111	1,277,208	233,114	221,149	77,532	18,228	95,760
\$12,000 to \$13,000.....	101	1,256,694	203,099	185,227	83,106	22,777	105,883
\$13,000 to \$14,000.....	70	943,288	153,317	182,025	59,616	18,287	77,903
\$14,000 to \$15,000.....	83	1,200,196	178,906	217,852	78,807	21,693	100,500
\$15,000 to \$20,000.....	185	3,213,952	383,500	846,880	203,771	91,995	295,769
\$20,000 to \$25,000.....	97	2,144,205	198,569	630,184	138,286	85,945	224,231
\$25,000 to \$30,000.....	51	1,402,920	104,200	328,511	103,993	71,417	175,410
\$30,000 to \$40,000.....	43	1,469,818	91,683	594,119	82,313	101,128	183,441
\$40,000 to \$50,000.....	25	1,122,360	51,400	259,395	91,098	108,288	199,386

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

OREGON—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	16	\$873, 835	\$29, 800	\$458, 755	\$52, 404	\$100, 209	\$152, 613
\$60,000 to \$70,000.....	8	500, 843	15, 200	208, 954	26, 098	63, 746	89, 844
\$70,000 to \$80,000.....	5	374, 588	10, 200	60, 230	35, 206	64, 655	99, 861
\$80,000 to \$90,000.....	8	666, 492	14, 600	233, 479	35, 614	128, 365	163, 979
\$90,000 to \$100,000....	4	374, 348	7, 400	143, 041	25, 997	77, 562	103, 559
\$100,000 to \$150,000...	9	1, 165, 578	19, 200	372, 554	94, 157	249, 692	343, 849
\$150,000 to \$200,000...	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000...	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000...	3	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000...	2	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000...							
\$500,000 to \$750,000...	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000..							
\$1,000,000 to \$1,500,000.							
\$1,500,000 to \$2,000,000.							
\$2,000,000 to \$3,000,000.							
\$3,000,000 to \$4,000,000.							
\$4,000,000 to \$5,000,000.							
\$5,000,000 and over.....							
Classes grouped ²		2, 973, 428	19, 600	1, 014, 124	230, 974	1, 364, 071	1, 595, 045
Grand total.....	34, 592	111, 601, 050	61, 154, 488	9, 257, 224	3, 380, 639	2, 669, 348	6, 049, 987

PENNSYLVANIA.

\$1,000 to \$2,000 ¹	58, 791	\$89, 467, 815	\$117, 913, 034	\$2, 527, 561				
\$1,000 to \$2,000.....	141, 452	205, 126, 708	142, 169, 412	2, 026, 600	\$3, 696, 692			\$3, 696, 692
\$2,000 to \$3,000 ¹	53, 652	122, 389, 640	135, 374, 087	4, 894, 301				
\$2,000 to \$3,000.....	122, 652	305, 032, 258	229, 245, 088	4, 762, 336	4, 346, 234			4, 346, 234
\$3,000 to \$4,000 ¹	1, 978	6, 682, 966	4, 804, 136	2, 673, 969				
\$3,000 to \$4,000.....	62, 758	215, 480, 671	133, 372, 063	7, 585, 892	4, 506, 439			4, 506, 439
\$4,000 to \$5,000 ¹	1, 011	4, 500, 203	2, 144, 272	2, 788, 960				
\$4,000 to \$5,000.....	34, 414	153, 481, 327	74, 081, 395	10, 816, 950	3, 831, 331			3, 831, 331
\$5,000 to \$6,000.....	10, 487	57, 495, 261	22, 275, 738	5, 853, 417	1, 836, 654	\$41, 598		1, 878, 252
\$6,000 to \$7,000.....	6, 189	40, 082, 792	12, 701, 906	5, 837, 232	1, 324, 522	113, 608		1, 438, 130
\$7,000 to \$8,000.....	4, 055	30, 356, 536	8, 208, 610	5, 158, 582	1, 253, 090	160, 027		1, 413, 117
\$8,000 to \$9,000.....	2, 955	25, 053, 129	5, 887, 185	4, 445, 438	1, 127, 290	188, 412		1, 315, 702
\$9,000 to \$10,000.....	2, 346	22, 313, 216	4, 636, 240	5, 656, 165	1, 095, 105	222, 699		1, 317, 804
\$10,000 to \$11,000.....	1, 839	19, 288, 619	3, 585, 645	4, 924, 507	993, 524	227, 337		1, 220, 861
\$11,000 to \$12,000.....	1, 533	17, 687, 760	2, 998, 991	4, 142, 912	985, 427	269, 469		1, 254, 896
\$12,000 to \$13,000.....	1, 230	15, 388, 698	2, 400, 073	3, 804, 144	859, 088	259, 900		1, 118, 988
\$13,000 to \$14,000.....	1, 060	14, 356, 626	2, 088, 139	3, 767, 479	808, 853	280, 702		1, 089, 555
\$14,000 to \$15,000.....	902	13, 077, 008	1, 760, 512	3, 752, 660	751, 501	318, 270		1, 069, 771
\$15,000 to \$20,000.....	2, 968	51, 256, 633	5, 681, 460	15, 365, 861	3, 085, 578	1, 593, 511		4, 679, 089
\$20,000 to \$25,000.....	1, 628	36, 349, 152	3, 071, 124	13, 876, 401	2, 086, 764	1, 768, 987		3, 855, 751
\$25,000 to \$30,000.....	1, 033	28, 282, 444	2, 006, 803	10, 905, 640	1, 748, 368	1, 524, 766		3, 273, 134
\$30,000 to \$40,000.....	1, 270	43, 913, 460	2, 484, 756	19, 866, 632	2, 595, 272	3, 108, 562		5, 703, 834
\$40,000 to \$50,000.....	692	31, 147, 901	1, 294, 013	13, 321, 088	1, 975, 587	2, 962, 417		4, 938, 004
\$50,000 to \$60,000.....	443	24, 302, 357	826, 399	11, 368, 522	1, 393, 905	2, 877, 249		4, 271, 154
\$60,000 to \$70,000.....	264	17, 108, 953	502, 266	7, 149, 309	1, 093, 438	2, 442, 329		3, 535, 767
\$70,000 to \$80,000.....	218	16, 288, 583	388, 742	7, 593, 924	967, 328	2, 757, 368		3, 724, 696
\$80,000 to \$90,000.....	140	12, 047, 646	262, 849	5, 319, 803	766, 137	2, 354, 274		3, 120, 411
\$90,000 to \$100,000....	125	11, 767, 154	230, 349	6, 223, 982	637, 177	2, 517, 204		3, 154, 381
\$100,000 to \$150,000...	332	39, 862, 251	601, 924	18, 689, 100	2, 504, 784	11, 209, 907		13, 714, 691
\$150,000 to \$200,000...	121	20, 647, 596	211, 100	9, 859, 530	1, 220, 064	7, 130, 987		8, 351, 051
\$200,000 to \$250,000...	57	12, 759, 096	104, 400	6, 202, 314	840, 610	5, 933, 127		6, 773, 737
\$250,000 to \$300,000...	47	12, 798, 196	84, 800	4, 498, 765	942, 167	5, 665, 019		6, 610, 186
\$300,000 to \$400,000...	29	10, 165, 128	50, 000	5, 013, 247	582, 381	4, 870, 608		5, 452, 989
\$400,000 to \$500,000...	14	6, 421, 720	18, 800	4, 614, 627	234, 583	3, 290, 924		3, 525, 507
\$500,000 to \$750,000...	24	14, 810, 992	37, 200	9, 984, 210	566, 946	7, 973, 813		8, 540, 759
\$750,000 to \$1,000,000..	11	9, 274, 503	20, 120	6, 407, 156	339, 708	5, 288, 334		5, 628, 042
\$1,000,000 to \$1,500,000.	5	5, 640, 899	7, 400	2, 784, 475	337, 645	3, 309, 219		3, 646, 864
\$1,500,000 to \$2,000,000.	2	(2)	(2)	(2)	(2)	(2)		(2)
\$2,000,000 to \$3,000,000.	1	(2)	(2)	(2)	(2)	(2)		(2)
\$3,000,000 to \$4,000,000.	1	(2)	(2)	(2)	(2)	(2)		(2)
\$4,000,000 to \$5,000,000.								
\$5,000,000 and over.....								
Classes grouped ²		8, 742, 236	7, 400	6, 728, 344	367, 058	5, 416, 493		5, 783, 551
Grand total.....	518, 729	1, 770, 848, 133	923, 538, 431	271, 183, 035	51, 701, 250	86, 080, 120		137, 781, 370

¹ Nontaxable. Personal exemption and dividends exceed net income.
² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

RHODE ISLAND.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	4, 517	\$6, 795, 372	\$8, 610, 578	\$407, 067	.....	.....	.....
\$1,000 to \$2,000.....	8, 809	12, 387, 419	8, 421, 653	175, 857	\$228, 092	.....	\$228, 092
\$2,000 to \$3,000 ¹	1, 285	9, 725, 342	10, 192, 075	889, 086	.....	.....	.....
\$2,000 to \$3,000.....	5, 937	14, 356, 423	9, 804, 861	446, 565	248, 694	.....	248, 694
\$3,000 to \$4,000 ¹	321	1, 074, 714	653, 306	540, 802	.....	.....	.....
\$3,000 to \$4,000.....	3, 675	12, 552, 814	7, 033, 462	706, 793	291, 371	.....	291, 371
\$4,000 to \$5,000 ¹	177	779, 892	273, 193	634, 546	.....	.....	.....
\$4,000 to \$5,000.....	1, 737	7, 764, 154	3, 167, 142	703, 482	218, 190	.....	218, 190
\$5,000 to \$6,000.....	647	3, 589, 985	1, 283, 952	792, 168	104, 011	83, 350	107, 361
\$6,000 to \$7,000.....	479	3, 115, 829	915, 294	659, 068	99, 058	9, 217	108, 275
\$7,000 to \$8,000.....	327	2, 448, 157	627, 513	638, 916	88, 735	13, 127	101, 862
\$8,000 to \$9,000.....	244	2, 079, 297	461, 916	523, 497	94, 545	16, 230	110, 775
\$9,000 to \$10,000.....	203	1, 919, 227	376, 059	595, 510	78, 547	18, 586	97, 133
\$10,000 to \$11,000.....	167	1, 749, 086	309, 558	531, 484	80, 753	21, 409	102, 162
\$11,000 to \$12,000.....	130	1, 495, 338	229, 633	521, 920	66, 016	21, 993	88, 009
\$12,000 to \$13,000.....	124	1, 516, 426	227, 867	518, 595	72, 928	26, 367	99, 295
\$13,000 to \$14,000.....	109	1, 470, 365	192, 933	585, 955	61, 137	28, 255	92, 392
\$14,000 to \$15,000.....	92	1, 314, 942	174, 400	483, 643	60, 278	28, 207	88, 485
\$15,000 to \$20,000.....	274	4, 741, 323	517, 503	1, 728, 554	217, 245	137, 271	384, 516
\$20,000 to \$25,000.....	185	4, 149, 316	327, 335	1, 969, 632	191, 718	168, 815	360, 533
\$25,000 to \$30,000.....	104	2, 821, 512	185, 036	1, 526, 436	125, 802	151, 406	277, 208
\$30,000 to \$40,000.....	111	3, 844, 627	199, 449	2, 288, 289	177, 174	278, 962	456, 136
\$40,000 to \$50,000.....	83	3, 668, 174	135, 433	2, 061, 037	167, 483	348, 107	515, 590
\$50,000 to \$60,000.....	37	2, 051, 626	61, 379	1, 227, 995	109, 686	248, 922	358, 608
\$60,000 to \$70,000.....	21	1, 312, 016	38, 000	772, 499	61, 706	194, 548	256, 254
\$70,000 to \$80,000.....	29	2, 150, 920	50, 300	1, 026, 600	124, 868	358, 796	483, 664
\$80,000 to \$90,000.....	17	1, 435, 107	27, 800	718, 108	83, 212	85, 964	365, 908
\$90,000 to \$100,000.....	12	1, 128, 449	13, 200	809, 989	42, 667	246, 521	289, 188
\$100,000 to \$150,000.....	27	3, 147, 682	35, 400	1, 829, 644	152, 193	859, 764	1, 011, 957
\$150,000 to \$200,000.....	2	3, 685, 415	32, 804	2, 549, 229	132, 445	1, 295, 586	1, 427, 631
\$200,000 to \$250,000.....	6	1, 290, 661	11, 600	424, 261	100, 440	519, 422	619, 862
\$250,000 to \$300,000.....	.....	.....	.....	.....	.....	.....	.....
\$300,000 to \$400,000.....	5	1, 694, 533	8, 200	1, 078, 005	70, 318	798, 052	868, 370
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....
Classes grouped ².....	.....	6, 314, 179	12, 400	3, 514, 072	401, 723	3, 453, 522	3, 855, 245
Grand total.....	32, 921	129, 630, 322	54, 946, 334	33, 834, 964	3, 983, 635	9, 529, 131	13, 512, 766

SOUTH CAROLINA.

\$1,000 to \$2,000 ¹	1, 057	\$1, 758, 815	\$2, 335, 502	\$60, 260	.....	.....	.....
\$1,000 to \$2,000.....	2, 821	4, 267, 116	2, 852, 715	59, 686	\$82, 884	.....	\$82, 884
\$2,000 to \$3,000 ¹	4, 075	9, 479, 692	10, 594, 727	228, 983	.....	.....	.....
\$2,000 to \$3,000.....	4, 051	10, 213, 029	7, 487, 673	169, 591	154, 466	.....	154, 466
\$3,000 to \$4,000 ¹	347	1, 146, 414	1, 037, 504	248, 056	.....	.....	.....
\$3,000 to \$4,000.....	2, 938	10, 131, 713	6, 398, 406	307, 043	206, 525	.....	206, 525
\$4,000 to \$5,000 ¹	51	229, 821	105, 092	163, 994	.....	.....	.....
\$4,000 to \$5,000.....	1, 946	8, 733, 160	4, 344, 170	455, 286	238, 142	.....	238, 142
\$5,000 to \$6,000.....	844	4, 587, 429	1, 837, 536	430, 809	148, 411	83, 456	151, 867
\$6,000 to \$7,000.....	583	3, 763, 970	1, 285, 312	462, 002	130, 768	8, 967	139, 735
\$7,000 to \$8,000.....	388	2, 886, 303	880, 596	326, 450	121, 208	14, 055	135, 263
\$8,000 to \$9,000.....	251	2, 122, 126	542, 661	422, 978	94, 588	15, 182	169, 770
\$9,000 to \$10,000.....	203	1, 922, 858	453, 012	298, 068	97, 936	18, 047	115, 983
\$10,000 to \$11,000.....	109	1, 115, 088	232, 966	188, 241	61, 292	12, 975	74, 267
\$11,000 to \$12,000.....	90	1, 032, 521	194, 682	171, 550	60, 580	14, 542	75, 122
\$12,000 to \$13,000.....	70	874, 523	163, 484	155, 809	52, 131	13, 198	65, 329
\$13,000 to \$14,000.....	54	729, 692	114, 316	185, 572	41, 522	14, 289	55, 811
\$14,000 to \$15,000.....	44	637, 584	103, 400	137, 477	38, 656	14, 040	52, 696
\$15,000 to \$20,000.....	139	2, 386, 641	293, 855	548, 261	155, 226	64, 115	219, 341
\$20,000 to \$25,000.....	74	1, 647, 566	144, 181	501, 532	102, 409	65, 914	168, 323
\$25,000 to \$30,000.....	40	1, 083, 107	84, 257	335, 546	68, 922	55, 723	124, 645
\$30,000 to \$40,000.....	31	1, 194, 105	58, 100	603, 142	73, 979	84, 384	158, 363
\$40,000 to \$50,000.....	9	405, 145	18, 200	206, 689	18, 698	39, 908	58, 606

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

SOUTH CAROLINA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	6	\$322,502	\$10,800	\$180,282	\$15,300	\$35,829	\$51,129
\$60,000 to \$70,000.....	5	325,757	8,600	215,502	11,121	48,425	59,546
\$70,000 to \$80,000.....	5	361,066	12,500	181,325	19,050	57,663	76,713
\$80,000 to \$90,000.....							
\$90,000 to \$100,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$100,000 to \$150,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		498,199	11,883	115,428	43,306	114,761	158,067
Grand total.....	20,239	73,855,345	41,606,433	7,362,595	2,037,120	695,473	2,732,59

SOUTH DAKOTA.

\$1,000 to \$2,000 ¹	3,679	\$5,932,033	\$8,233,885	\$44,884			
\$1,000 to \$2,000.....	5,316	7,815,777	5,310,888	22,835	\$146,645		\$146,645
\$2,000 to \$3,000 ¹	6,014	13,955,381	15,842,340	184,459			
\$2,000 to \$3,000.....	9,620	24,601,872	18,026,719	179,299	390,833		390,833
\$3,000 to \$4,000 ¹	424	1,384,818	1,347,080	194,930			
\$3,000 to \$4,000.....	9,005	31,417,886	19,983,655	530,750	670,824		670,824
\$4,000 to \$5,000 ¹	71	307,151	184,310	125,043			
\$4,000 to \$5,000.....	5,916	26,419,366	13,665,366	338,780	749,076		749,076
\$5,000 to \$6,000.....	2,276	12,514,164	5,374,969	404,292	409,520	89,292	418,812
\$6,000 to \$7,000.....	1,474	9,490,080	3,662,726	194,338	344,574	22,349	366,923
\$7,000 to \$8,000.....	648	4,856,122	1,569,731	210,353	218,972	24,035	243,007
\$8,000 to \$9,000.....	325	2,739,266	785,176	188,431	144,991	20,472	165,463
\$9,000 to \$10,000.....	223	2,111,908	523,083	113,200	131,403	19,970	151,373
\$10,000 to \$11,000.....	122	1,271,603	289,733	84,957	79,629	15,137	94,766
\$11,000 to \$12,000.....	70	802,933	163,400	76,546	52,915	11,657	64,572
\$12,000 to \$13,000.....	56	699,200	122,699	71,690	47,538	10,991	58,529
\$13,000 to \$14,000.....	56	753,187	121,683	112,444	50,909	14,475	65,384
\$14,000 to \$15,000.....	40	580,523	92,683	114,186	36,341	12,778	49,119
\$15,000 to \$20,000.....	99	1,707,025	225,781	313,144	115,707	46,210	161,917
\$20,000 to \$25,000.....	20	435,754	44,600	165,290	23,464	16,840	40,304
\$25,000 to \$30,000.....	21	566,645	43,566	133,416	41,601	26,553	68,154
\$30,000 to \$40,000.....	16	555,046	35,800	189,812	35,297	35,165	70,462
\$40,000 to \$50,000.....	5	218,029	8,800	70,587	15,696	19,129	34,825
\$50,000 to \$60,000.....	4	224,293	8,400	121,259	10,721	28,172	38,893
\$60,000 to \$70,000.....	3	(²)	(²)	(²)	(²)	(²)	(²)
\$70,000 to \$80,000.....							
\$80,000 to \$90,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		305,423	11,400	89,345	25,832	63,506	89,338
Grand total.....	45,505	151,725,486	95,678,473	4,274,270	3,742,508	396,731	4,139,239

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

TENNESSEE.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	4,337	\$6,901,573	\$9,014,789	\$251,826			
\$1,000 to \$2,000.....	5,798	8,507,101	5,865,836	85,412	\$153,157		\$153,157
\$2,000 to \$3,000 ¹	6,005	13,746,906	14,862,255	638,441			
\$2,000 to \$3,000.....	8,530	21,458,099	16,226,559	375,400	308,887		308,887
\$3,000 to \$4,000 ¹	362	1,223,409	859,020	483,567			
\$3,000 to \$4,000.....	5,518	18,943,743	11,718,788	659,001	398,475		398,475
\$4,000 to \$5,000 ¹	139	621,358	410,745	303,326			
\$4,000 to \$5,000.....	2,667	11,906,168	5,728,070	445,432	345,238		345,238
\$5,000 to \$6,000.....	1,358	7,465,939	2,896,085	836,948	233,310	\$6,239	239,549
\$6,000 to \$7,000.....	795	5,140,506	1,716,285	665,902	179,294	13,798	193,092
\$7,000 to \$8,000.....	562	4,183,824	1,164,917	791,779	168,184	20,598	188,782
\$8,000 to \$9,000.....	337	2,860,135	700,913	522,692	128,733	21,952	150,685
\$9,000 to \$10,000.....	275	2,616,788	569,283	607,312	122,939	26,202	149,141
\$10,000 to \$11,000.....	217	2,266,688	446,283	547,739	112,927	27,487	140,414
\$11,000 to \$12,000.....	150	1,730,226	310,564	419,772	90,788	25,033	115,841
\$12,000 to \$13,000.....	144	1,797,775	296,334	398,665	99,105	31,566	130,671
\$13,000 to \$14,000.....	109	1,472,321	231,116	355,963	91,659	29,820	121,479
\$14,000 to \$15,000.....	87	1,269,896	182,600	285,361	77,986	28,136	106,122
\$15,000 to \$20,000.....	339	5,656,197	688,598	1,470,012	346,989	158,177	505,166
\$20,000 to \$25,000.....	166	3,699,907	332,873	1,135,224	243,211	159,774	402,985
\$25,000 to \$30,000.....	94	2,575,243	184,290	666,499	177,635	132,718	310,353
\$30,000 to \$40,000.....	115	3,936,247	229,850	1,512,813	246,778	277,383	524,161
\$40,000 to \$50,000.....	50	2,214,319	101,600	511,975	176,321	201,317	377,638
\$50,000 to \$60,000.....	32	1,737,028	64,600	555,826	124,824	194,056	318,880
\$60,000 to \$70,000.....	22	1,402,958	45,400	521,336	91,682	185,312	276,994
\$70,000 to \$80,000.....	4	308,998	9,150	126,581	22,146	50,655	72,801
\$80,000 to \$90,000.....	10	864,419	22,400	166,252	79,204	154,547	233,751
\$90,000 to \$100,000.....	3	282,877	6,000	24,929	31,520	61,431	92,951
\$100,000 to \$150,000.....	12	1,411,188	27,000	318,481	123,744	342,694	466,438
\$150,000 to \$200,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$200,000 to \$250,000.....	2	(?)	(?)	(?)	(?)	(?)	(?)
\$250,000 to \$300,000.....		(?)	(?)	(?)	(?)	(?)	(?)
\$300,000 to \$400,000.....	1	(?)	(?)	(?)	(?)	(?)	(?)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		980,875	7,000	234,870	83,415	388,262	471,617
Grand total.....	38,232	139,173,691	74,809,113	15,918,976	4,258,151	2,537,117	6,795,268

TEXAS.

\$1,000 to \$2,000 ¹	25,278	\$38,626,370	\$45,505,215	\$1,402,715			
\$1,000 to \$2,000.....	14,030	20,396,261	11,164,725	131,473	\$367,320		\$367,320
\$2,000 to \$3,000 ¹	19,122	40,698,755	42,305,741	1,529,612			
\$2,000 to \$3,000.....	20,346	51,606,527	39,685,613	2,620,639	660,543		660,543
\$3,000 to \$4,000 ¹	529	1,804,118	1,156,202	1,038,524			
\$3,000 to \$4,000.....	13,811	47,412,805	30,237,940	905,056	976,566		976,566
\$4,000 to \$5,000 ¹	72	313,343	125,164	240,580			
\$4,000 to \$5,000.....	7,971	35,599,440	17,689,153	1,157,635	1,010,774		1,010,774
\$5,000 to \$6,000.....	3,612	19,639,666	8,031,699	1,351,908	645,362	\$14,165	659,527
\$6,000 to \$7,000.....	2,224	11,470,470	4,915,548	1,321,754	535,424	40,608	576,032
\$7,000 to \$8,000.....	1,387	10,458,426	3,045,799	1,649,441	455,471	55,126	510,600
\$8,000 to \$9,000.....	1,011	8,612,622	2,256,218	1,044,621	433,277	63,653	497,930
\$9,000 to \$10,000.....	788	7,511,313	1,745,081	1,093,805	408,273	74,446	482,719
\$10,000 to \$11,000.....	667	7,098,917	1,375,855	1,173,091	412,511	86,307	498,818
\$11,000 to \$12,000.....	505	5,826,601	1,047,807	889,903	352,909	80,362	433,271
\$12,000 to \$13,000.....	494	5,032,473	845,098	787,915	331,888	84,883	416,771
\$13,000 to \$14,000.....	311	4,192,511	709,249	772,258	272,788	75,758	348,546
\$14,000 to \$15,000.....	219	3,598,411	528,364	818,927	227,780	76,281	304,061
\$15,000 to \$20,000.....	856	11,808,062	2,348,279	3,295,160	968,653	402,440	1,401,093
\$20,000 to \$25,000.....	416	9,324,936	999,790	2,116,522	673,095	381,260	1,054,355
\$25,000 to \$30,000.....	267	7,322,831	624,353	1,810,182	538,656	372,812	911,468
\$30,000 to \$40,000.....	274	9,501,401	633,216	2,881,238	687,992	679,096	1,367,088
\$40,000 to \$50,000.....	137	6,032,407	256,949	2,001,915	448,457	566,340	1,014,797

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

TEXAS—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	72	\$4,008,574	\$153,064	\$1,631,403	\$292,560	\$490,840	\$783,400
\$60,000 to \$70,000.....	39	2,510,394	70,166	831,939	218,185	353,706	571,891
\$70,000 to \$80,000.....	29	2,242,591	60,500	665,872	173,442	391,357	564,799
\$80,000 to \$90,000.....	24	1,992,122	47,166	574,958	153,467	388,617	542,084
\$90,000 to \$100,000.....	18	1,694,343	35,400	558,001	121,869	358,381	480,250
\$100,000 to \$150,000.....	25	2,973,757	52,600	833,438	247,324	836,439	1,083,763
\$150,000 to \$200,000.....	10	1,757,905	17,400	407,048	158,308	632,952	791,260
\$200,000 to \$250,000.....	7	1,538,361	5,000	269,443	148,605	624,582	773,187
\$250,000 to \$300,000.....	3	841,175	6,900	565,508	30,374	377,236	407,610
\$300,000 to \$400,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,000,000 to \$1,500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		3,524,652	11,517	1,216,969	259,136	1,825,820	2,084,956
Grand total.....	114,500	392,975,557	220,692,801	39,622,453	12,241,012	9,334,467	21,575,479

UTAH.

\$1,000 to \$2,000 ¹	2,445	\$3,779,916	\$6,112,500	\$149,740			
\$1,000 to \$2,000.....	4,895	7,190,219	4,962,361	30,262	\$131,951		\$131,951
\$2,000 to \$3,000 ¹	2,828	6,422,564	7,070,000	240,014			
\$2,000 to \$3,000.....	3,608	8,889,002	6,898,608	107,789	113,655		113,655
\$3,000 to \$4,000 ¹	140	486,363	350,000	165,082			
\$3,000 to \$4,000.....	2,094	7,145,203	4,641,290	210,850	141,152		141,152
\$4,000 to \$5,000 ¹	55	245,131	137,500	169,237			
\$4,000 to \$5,000.....	1,053	4,732,350	2,427,764	271,567	119,610		119,610
\$5,000 to \$7,000.....	437	2,411,397	1,012,067	293,257	68,780	\$1,168	69,948
\$6,000 to \$7,000.....	263	1,735,970	585,188	296,867	56,279	3,349	59,628
\$7,000 to \$8,000.....	159	1,194,827	366,512	254,916	43,660	5,192	48,852
\$8,000 to \$9,000.....	98	866,091	234,404	168,325	37,063	5,617	42,680
\$9,000 to \$10,000.....	79	759,517	176,944	257,200	26,649	6,363	33,012
\$10,000 to \$11,000.....	60	631,570	117,274	214,355	22,360	7,454	29,814
\$11,000 to \$12,000.....	49	559,783	108,200	225,176	24,952	8,887	33,839
\$12,000 to \$13,000.....	51	643,108	108,114	231,044	27,331	10,280	37,611
\$13,000 to \$14,000.....	27	363,069	57,363	106,095	19,218	7,114	26,332
\$14,000 to \$15,000.....	25	368,050	51,600	152,298	16,438	8,179	24,617
\$15,000 to \$20,000.....	64	1,106,461	141,925	420,562	51,929	30,660	82,619
\$20,000 to \$25,000.....	35	760,646	64,600	418,186	30,123	27,623	57,746
\$25,000 to \$30,000.....	11	295,524	21,372	175,385	12,784	14,309	27,093
\$30,000 to \$40,000.....	21	703,955	42,600	430,971	27,217	45,305	72,622
\$40,000 to \$50,000.....	8	343,011	20,600	218,862	13,337	31,829	45,166
\$50,000 to \$60,000.....	3	168,880	6,180	114,219	5,678	21,285	26,963
\$60,000 to \$70,000.....	4	265,771	5,000	176,524	11,957	39,521	51,478
\$70,000 to \$80,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....							
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		385,996	9,400	301,794	9,419	59,973	69,392
Grand total.....	18,517	52,454,404	35,729,366	5,800,607	1,013,642	334,138	1,347,780

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

VERMONT.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	1,173	\$1,781,100	\$2,224,335	\$215,724			
\$1,000 to \$2,000.....	2,597	3,599,533	2,631,792	37,660	\$60,612		\$60,612
\$2,000 to \$3,000 ¹	1,188	2,706,276	2,948,703	183,642			
\$2,000 to \$3,000.....	1,976	4,888,090	3,667,336	132,401	80,289		80,289
\$3,000 to \$4,000 ¹	72	245,310	133,200	169,359			
\$3,000 to \$4,000.....	1,142	3,967,116	2,362,796	161,647	86,296		86,296
\$4,000 to \$5,000 ¹	48	210,474	102,600	136,917			
\$4,000 to \$5,000.....	792	3,525,614	1,627,249	246,532	99,176		99,176
\$5,000 to \$6,000.....	237	1,299,429	478,186	281,130	36,189	\$1,000	37,189
\$6,000 to \$7,000.....	156	1,022,984	318,368	183,716	33,005	2,880	35,885
\$7,000 to \$8,000.....	95	714,773	193,563	175,228	26,487	3,521	30,008
\$8,000 to \$9,000.....	81	688,780	155,564	226,915	25,472	5,352	30,824
\$9,000 to \$10,000.....	59	566,543	116,765	178,495	24,950	5,613	30,563
\$10,000 to \$11,000.....	43	452,555	82,809	115,633	22,642	5,531	28,173
\$11,000 to \$12,000.....	36	417,285	68,772	137,239	19,364	6,122	25,486
\$12,000 to \$13,000.....	25	313,428	45,566	137,335	14,868	5,357	20,225
\$13,000 to \$14,000.....	27	362,139	56,760	142,627	14,639	6,143	20,782
\$14,000 to \$15,000.....	19	275,398	37,050	96,817	13,214	5,953	19,167
\$15,000 to \$20,000.....	69	1,185,591	129,782	519,228	52,544	31,665	84,209
\$20,000 to \$25,000.....	42	938,332	78,550	400,455	49,099	40,287	89,386
\$25,000 to \$30,000.....	18	495,386	27,877	275,867	20,662	26,145	46,807
\$30,000 to \$40,000.....	26	914,552	46,000	558,325	34,464	67,546	102,010
\$40,000 to \$50,000.....	10	438,297	20,516	244,517	19,913	39,959	59,872
\$50,000 to \$60,000.....	10	558,079	14,600	352,304	22,405	70,507	92,912
\$60,000 to \$70,000.....	7	455,600	10,400	212,410	20,911	66,302	87,213
\$70,000 to \$80,000.....	3	224,674	6,800	128,020	12,993	37,059	50,052
\$80,000 to \$90,000.....	3	253,063	5,000	161,278	11,515	39,673	51,188
\$90,000 to \$100,000.....	4	383,847	6,600	277,396	12,104	86,448	98,552
\$100,000 to \$150,000.....	4	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,179,017	12,400	770,948	38,144	416,803	454,947
Grand total.....	9,965	34,063,265	17,609,939	6,859,165	851,957	969,866	1,821,823

VIRGINIA.

\$1,000 to \$2,000 ¹	5,472	\$8,531,470	\$11,368,783	\$377,571			
\$1,000 to \$2,000.....	9,992	14,782,945	10,223,387	107,765	\$276,308		\$276,308
\$2,000 to \$3,000 ¹	7,850	18,114,873	20,251,838	550,176			
\$2,000 to \$3,000.....	11,608	29,053,466	21,801,063	449,737	409,420		409,420
\$3,000 to \$4,000 ¹	499	1,661,142	1,285,111	474,952			
\$3,000 to \$4,000.....	6,715	23,113,710	14,387,378	772,606	489,467		489,467
\$4,000 to \$5,000 ¹	193	853,051	369,148	513,100			
\$4,000 to \$5,000.....	3,443	15,403,498	7,524,850	883,974	432,045		432,045
\$5,000 to \$6,000.....	1,425	7,906,328	3,033,146	924,233	248,710	\$6,392	255,108
\$6,000 to \$7,000.....	844	5,480,140	1,833,702	717,806	191,905	15,684	207,589
\$7,000 to \$8,000.....	600	4,565,906	1,303,863	735,795	169,035	23,139	192,174
\$8,000 to \$9,000.....	439	3,740,005	938,439	744,508	166,398	26,775	193,173
\$9,000 to \$10,000.....	334	3,237,979	728,401	628,859	160,998	31,347	192,345
\$10,000 to \$11,000.....	239	2,543,248	503,564	553,617	127,953	30,822	158,775
\$11,000 to \$12,000.....	204	2,343,928	407,658	553,125	127,441	34,447	161,888
\$12,000 to \$13,000.....	175	2,186,617	361,142	693,746	108,090	36,734	144,824
\$13,000 to \$14,000.....	142	1,928,262	299,587	550,351	103,012	36,953	139,965
\$14,000 to \$15,000.....	111	1,580,389	222,366	466,868	82,632	35,868	118,500
\$15,000 to \$20,000.....	321	5,612,534	666,417	1,693,387	327,245	162,550	489,795
\$20,000 to \$25,000.....	211	4,870,938	441,632	1,539,712	315,147	200,912	516,059
\$25,000 to \$30,000.....	80	2,210,978	162,650	889,592	131,310	119,573	250,883
\$30,000 to \$40,000.....	98	3,464,917	198,666	1,597,967	184,568	242,805	427,373
\$40,000 to \$50,000.....	57	2,423,073	116,250	1,095,305	128,460	209,654	338,114

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

VIRGINIA—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	35	\$1,929,103	\$66,800	\$654,304	\$140,166	\$235,395	\$375,561
\$60,000 to \$70,000.....	21	1,356,304	45,800	336,543	114,984	198,295	313,279
\$70,000 to \$80,000.....	10	737,623	20,200	178,367	62,129	118,009	180,138
\$80,000 to \$90,000.....	2	169,944	4,400	84,979	9,677	25,380	35,057
\$90,000 to \$100,000.....	4	369,728	8,000	281,302	6,703	78,727	85,430
\$100,000 to \$150,000.....	2	279,037	4,000	161,808	10,973	41,025	51,998
\$150,000 to \$200,000.....	5	871,100	11,200	420,248	52,063	314,087	366,150
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,783,256	12,400	683,154	103,239	770,068	873,307
Grand total.....	51,207	173,104,495	98,661,871	20,315,457	4,680,084	2,994,641	7,674,725

WASHINGTON.

\$1,000 to \$2,000 ¹	9,658	\$14,824,241	\$20,018,528	\$135,626			
\$1,000 to \$2,000.....	30,879	47,591,451	32,028,026	51,766	\$918,604		\$918,604
\$2,000 to \$3,000 ¹	12,349	27,536,584	30,530,950	322,412			
\$2,000 to \$3,000.....	22,198	56,399,816	40,797,333	284,083	941,858		941,858
\$3,000 to \$4,000 ¹	389	1,203,295	1,219,920	216,835			
\$3,000 to \$4,000.....	9,436	33,539,508	20,137,297	532,665	781,862		781,862
\$4,000 to \$5,000 ¹	120	450,743	361,790	147,108			
\$4,000 to \$5,000.....	4,054	18,348,592	8,702,268	394,352	551,824		551,824
\$5,000 to \$6,000.....	1,829	10,049,190	4,041,608	644,279	331,858	\$5,606	337,464
\$6,000 to \$7,000.....	1,326	8,482,163	2,811,003	686,636	319,700	16,858	336,558
\$7,000 to \$8,000.....	658	4,896,179	1,375,891	632,836	216,280	24,054	240,334
\$8,000 to \$9,000.....	457	3,880,171	959,180	627,213	185,850	28,907	214,757
\$9,000 to \$10,000.....	357	3,381,434	759,597	427,900	187,791	32,525	220,316
\$10,000 to \$11,000.....	337	3,543,422	712,831	593,755	204,796	38,566	243,362
\$11,000 to \$12,000.....	184	2,112,511	395,150	427,406	117,459	30,246	147,705
\$12,000 to \$13,000.....	138	1,718,413	285,008	432,398	94,663	28,866	123,529
\$13,000 to \$14,000.....	117	1,572,538	241,189	355,441	96,651	30,834	127,485
\$14,000 to \$15,000.....	115	1,666,985	228,366	426,325	99,842	36,388	136,230
\$15,000 to \$20,000.....	361	6,193,593	742,473	1,869,148	367,550	175,657	543,207
\$20,000 to \$25,000.....	163	3,633,022	329,167	1,234,519	205,645	144,615	350,260
\$25,000 to \$30,000.....	96	2,601,892	184,800	937,407	151,563	137,668	289,231
\$30,000 to \$40,000.....	82	2,815,943	151,200	1,355,094	150,582	191,113	341,695
\$40,000 to \$50,000.....	43	1,914,541	91,569	944,621	97,538	184,760	282,298
\$50,000 to \$60,000.....	20	1,093,819	37,200	404,561	75,137	125,464	200,601
\$60,000 to \$70,000.....	19	1,231,103	39,800	501,669	78,103	179,609	257,712
\$70,000 to \$80,000.....	12	903,441	23,800	508,889	37,306	139,895	177,201
\$80,000 to \$90,000.....	6	491,965	10,400	410,448	13,599	93,229	106,828
\$90,000 to \$100,000.....	4	382,539	7,600	257,897	13,472	90,563	104,035
\$100,000 to \$150,000.....	5	586,752	10,600	160,837	47,308	162,662	209,970
\$150,000 to \$200,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$200,000 to \$250,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	2	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		3,040,600	18,800	1,742,545	152,782	1,405,455	1,558,237
Grand total.....	95,422	266,096,746	167,253,344	17,666,671	6,439,623	3,303,540	9,743,163

¹ Nontaxable. Personal exemption and dividends exceed net income.
² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

WEST VIRGINIA.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹	4,098	\$6,261,491	\$8,240,287	\$453,659			
\$1,000 to \$2,000.....	10,776	15,866,632	10,974,904	172,439	\$282,630		\$282,630
\$2,000 to \$3,000 ¹	6,442	14,842,111	16,536,758	600,801			
\$2,000 to \$3,000.....	11,468	28,804,715	21,479,548	576,260	397,064		397,064
\$3,000 to \$4,000 ¹	454	1,536,965	1,204,914	560,175			
\$3,000 to \$4,000.....	7,265	25,136,004	16,452,281	1,048,396	495,113		495,113
\$4,000 to \$5,000 ¹	135	584,628	240,492	427,536			
\$4,000 to \$5,000.....	4,291	19,101,325	9,781,913	1,036,449	520,761		520,761
\$5,000 to \$6,000.....	1,108	6,066,053	2,326,855	998,957	169,834	\$3,863	173,697
\$6,000 to \$7,000.....	735	4,727,149	1,585,959	966,772	140,367	10,531	150,898
\$7,000 to \$8,000.....	507	3,770,576	1,068,774	907,717	103,178	16,218	119,396
\$8,000 to \$9,000.....	253	2,137,816	542,330	529,409	68,400	15,506	83,906
\$9,000 to \$10,000.....	218	2,050,727	458,475	501,865	70,394	17,377	87,771
\$10,000 to \$11,000.....	149	1,557,747	319,840	474,892	57,052	19,877	76,929
\$11,000 to \$12,000.....	127	1,456,684	249,577	632,537	35,109	20,955	56,064
\$12,000 to \$13,000.....	88	1,101,228	175,850	340,400	56,631	18,714	75,345
\$13,000 to \$14,000.....	116	1,565,285	247,474	585,085	71,132	22,836	93,968
\$14,000 to \$15,000.....	66	954,616	136,194	436,662	40,351	19,710	60,061
\$15,000 to \$20,000.....	222	3,805,045	430,714	2,010,837	110,228	110,311	220,539
\$20,000 to \$25,000.....	125	2,786,987	250,313	1,391,915	105,146	107,379	212,525
\$25,000 to \$30,000.....	60	1,643,111	116,283	902,079	71,805	84,428	156,233
\$30,000 to \$40,000.....	64	2,188,612	125,240	1,091,241	108,599	147,190	255,798
\$40,000 to \$50,000.....	39	1,763,676	62,396	1,248,887	55,536	169,484	225,020
\$50,000 to \$60,000.....	12	646,935	15,800	552,451	12,142	70,542	82,684
\$60,000 to \$70,000.....	16	1,038,186	33,400	835,992	28,552	144,787	173,339
\$70,000 to \$80,000.....	10	746,244	18,983	442,011	40,545	119,103	159,648
\$80,000 to \$90,000.....	5	418,849	9,000	195,116	24,571	77,327	101,898
\$90,000 to \$100,000.....	7	671,245	13,508	494,381	24,674	147,926	172,600
\$100,000 to \$150,000.....	12	1,458,358	17,800	889,352	58,807	388,305	447,112
\$150,000 to \$200,000.....	3	517,571	2,000	617,069		184,995	184,995
\$200,000 to \$250,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$250,000 to \$300,000.....	2	(²)	(²)	(²)	(²)	(²)	(²)
\$300,000 to \$400,000.....	1	(²)	(²)	(²)	(²)	(²)	(²)
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,351,182	8,600	810,145	65,612	577,689	643,301
Grand total.....	48,876	156,557,747	93,186,462	22,821,487	3,214,233	2,495,062	5,709,295

WISCONSIN.

\$1,000 to \$2,000 ¹	15,511	\$23,699,874	\$33,215,091	\$521,023			
\$1,000 to \$2,000.....	22,488	32,355,292	22,881,826	354,838	\$555,320		\$555,320
\$2,000 to \$3,000 ¹	13,266	30,016,870	33,294,028	1,608,579			
\$2,000 to \$3,000.....	18,360	45,962,443	34,720,473	699,978	639,257		639,257
\$3,000 to \$1,000 ¹	708	2,313,933	1,811,020	737,951			
\$3,000 to \$4,000.....	10,701	36,733,236	22,977,230	1,381,613	775,268		775,268
\$4,000 to \$5,000 ¹	393	1,663,500	811,020	1,005,274			
\$4,000 to \$5,000.....	5,698	25,253,747	12,362,851	1,781,256	683,622		683,622
\$5,000 to \$6,000.....	2,174	11,901,417	4,622,577	1,724,564	364,858	\$8,868	373,726
\$6,000 to \$7,000.....	1,213	7,790,498	2,507,070	1,249,654	261,683	21,840	283,523
\$7,000 to \$8,000.....	772	5,767,923	1,573,375	1,227,966	210,948	30,107	241,055
\$8,000 to \$9,000.....	552	4,672,206	1,128,820	1,182,753	186,733	34,597	221,330
\$9,000 to \$10,000.....	401	3,805,493	809,385	955,297	169,338	36,850	206,188
\$10,000 to \$11,000.....	308	3,370,645	661,323	1,052,961	144,415	40,996	185,411
\$11,000 to \$12,000.....	260	3,075,491	520,447	1,097,803	133,400	44,045	177,445
\$12,000 to \$13,000.....	227	2,929,160	470,680	983,450	139,395	48,129	187,524
\$13,000 to \$14,000.....	173	2,385,999	361,183	900,305	108,204	41,762	152,966
\$14,000 to \$15,000.....	158	2,345,829	310,099	994,119	104,477	49,433	153,910
\$15,000 to \$20,000.....	465	8,378,161	963,920	3,639,973	383,954	238,523	622,477
\$20,000 to \$25,000.....	261	6,005,352	525,933	2,662,431	283,745	250,070	533,815
\$25,000 to \$30,000.....	157	4,343,828	306,142	2,537,608	179,265	232,799	412,064
\$30,000 to \$40,000.....	199	7,142,120	411,800	2,872,556	325,035	514,498	839,533
\$40,000 to \$50,000.....	82	3,816,767	156,666	2,241,977	151,091	373,881	524,972

¹ Nontaxable. Personal exemption and dividends exceed net income.² Classes grouped to conceal the net income and identity of the taxpayer.

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

WISCONSIN—Continued.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$50,000 to \$60,000.....	58	\$3,151,620	\$112,800	\$2,172,923	\$125,892	\$362,688	\$488,580
\$60,000 to \$70,000.....	33	2,132,544	54,800	1,265,527	94,010	308,692	402,702
\$70,000 to \$80,000.....	24	1,824,283	43,200	1,027,892	93,890	307,469	401,359
\$80,000 to \$90,000.....	19	1,618,199	34,400	1,440,163	19,042	306,726	325,768
\$90,000 to \$100,000.....	10	946,457	14,400	823,389	7,437	203,373	210,810
\$100,000 to \$150,000.....	24	2,730,033	44,533	1,951,431	78,059	725,454	803,513
\$150,000 to \$200,000.....	6	1,032,918	11,600	424,658	65,793	370,535	436,328
\$200,000 to \$250,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$250,000 to \$300,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$300,000 to \$400,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$400,000 to \$500,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		1,033,847	6,400	626,633	46,466	497,195	543,661
Grand total.....	94,704	290,199,685	177,725,091	43,146,545	6,330,597	5,051,530	11,382,127

WYOMING.

\$1,000 to \$2,000 ¹	445	\$707,718	\$963,295	\$9,219			
\$1,000 to \$2,000.....	2,800	4,162,314	2,837,347	7,413	\$92,885		\$92,885
\$2,000 to \$3,000 ¹	528	1,206,473	1,344,933	28,214			
\$2,000 to \$3,000.....	1,851	4,602,405	3,247,927	77,825		77,825	
\$3,000 to \$4,000 ¹	31	106,265	85,176	34,455			
\$3,000 to \$4,000.....	706	2,417,804	1,515,789	44,374	52,316		52,316
\$4,000 to \$5,000 ¹	4	18,066	9,324	12,915			
\$4,000 to \$5,000.....	408	1,820,260	883,195	49,577	54,320		54,320
\$5,000 to \$6,000.....	265	1,435,840	546,281	123,156	49,169	\$963	50,132
\$6,000 to \$7,000.....	182	1,189,616	350,923	136,632	44,206	3,124	47,330
\$7,000 to \$8,000.....	111	830,442	244,880	109,151	38,501	3,815	42,316
\$8,000 to \$9,000.....	78	637,327	171,850	56,654	34,662	4,157	38,819
\$9,000 to \$10,000.....	59	556,715	119,466	110,061	28,803	5,171	33,974
\$10,000 to \$11,000.....	56	594,556	113,615	83,533	35,915	6,726	42,641
\$11,000 to \$12,000.....	53	603,569	102,846	179,385	31,585	7,391	38,976
\$12,000 to \$13,000.....	38	471,818	81,400	68,681	29,796	7,702	37,498
\$13,000 to \$14,000.....	37	497,437	80,020	122,323	27,759	7,900	35,659
\$14,000 to \$15,000.....	25	358,828	52,826	66,666	22,651	6,727	29,378
\$15,000 to \$20,000.....	44	760,910	96,926	210,034	46,068	20,347	66,415
\$20,000 to \$25,000.....	21	704,629	61,183	164,870	47,996	28,350	76,346
\$25,000 to \$30,000.....	31	553,251	37,001	238,660	29,074	25,354	54,428
\$30,000 to \$40,000.....	30	1,026,763	61,900	300,723	74,495	72,236	146,731
\$40,000 to \$50,000.....	6	253,065	11,600	139,514	11,233	18,501	29,734
\$50,000 to \$60,000.....	7	373,915	17,200	110,814	28,034	44,379	72,413
\$60,000 to \$70,000.....							
\$70,000 to \$80,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$80,000 to \$90,000.....	1	(2)	(2)	(2)	(2)	(2)	(2)
\$90,000 to \$100,000.....							
\$100,000 to \$150,000.....	3	(2)	(2)	(2)	(2)	(2)	(2)
\$150,000 to \$200,000.....							
\$200,000 to \$250,000.....							
\$250,000 to \$300,000.....							
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$750,000.....							
\$750,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Classes grouped ²		503,951	8,600	240,342	29,272	123,284	152,556
Grand total.....	7,821	26,413,937	13,075,503	2,673,185	886,565	386,127	1,272,692

¹ Nontaxable. Personal exemption and dividends exceed net income.

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

TABLE 8.—PERSONAL RETURNS—DISTRIBUTION OF INCOME, BY CLASSES, showing for each class of income the number of returns, net income, personal exemption, dividends, and tax paid—Continued.

NONRESIDENT ALIENS.

Income class.	Number of returns.	Net income.	Exemptions from normal tax.		Normal tax.	Surtax.	Total tax.
			Personal exemption.	Dividends.			
\$1,000 to \$2,000 ¹							
\$1,000 to \$2,000.....	194	\$264,579	\$33,000	\$44,209	\$20,594		\$20,594
\$2,000 to \$3,000 ¹							
\$2,000 to \$3,000.....	126	314,180	88,800	53,912	19,629		19,629
\$3,000 to \$4,000 ¹							
\$3,000 to \$4,000.....	98	337,878	111,750	68,219	17,030		17,030
\$4,000 to \$5,000 ¹							
\$4,000 to \$5,000.....	125	565,149	98,351	106,857	34,721		34,721
\$5,000 to \$6,000.....	496	2,718,854	754,858	449,707	118,381	\$2,836	121,217
\$6,000 to \$7,000.....	402	2,588,650	600,684	531,733	118,579	7,914	126,493
\$7,000 to \$8,000.....	310	2,309,597	442,266	597,263	114,799	12,454	127,253
\$8,000 to \$9,000.....	225	1,908,018	308,433	552,174	98,369	14,608	112,977
\$9,000 to \$10,000.....	194	1,835,605	259,639	519,131	99,394	17,651	117,045
\$10,000 to \$11,000.....	157	1,639,566	193,020	528,200	96,240	21,723	117,963
\$11,000 to \$12,000.....	127	1,452,029	134,800	585,007	78,422	23,030	101,452
\$12,000 to \$13,000.....	101	1,270,601	125,500	521,832	66,849	21,091	87,940
\$13,000 to \$14,000.....	95	1,283,643	116,600	486,552	68,753	25,143	93,896
\$14,000 to \$15,000.....	75	1,103,787	71,100	488,575	61,648	23,436	85,084
\$15,000 to \$20,000.....	289	4,929,740	322,800	2,041,557	287,290	139,472	426,762
\$20,000 to \$25,000.....	163	3,615,905	198,442	1,387,047	230,761	148,926	379,687
\$25,000 to \$30,000.....	116	3,163,817	109,200	1,440,590	185,020	165,509	350,529
\$30,000 to \$40,000.....	139	4,939,447	122,783	2,399,484	289,140	357,051	646,191
\$40,000 to \$50,000.....	62	2,759,437	66,400	1,225,539	176,446	254,799	431,245
\$50,000 to \$60,000.....	43	2,325,173	49,600	1,141,156	125,252	271,909	397,161
\$60,000 to \$70,000.....	24	1,559,713	20,248	810,929	72,337	220,165	292,502
\$70,000 to \$80,000.....	28	2,105,591	22,800	1,231,734	111,980	354,109	466,089
\$80,000 to \$90,000.....	17	1,448,188	16,200	632,800	85,593	287,149	372,742
\$90,000 to \$100,000.....	15	1,408,533	18,000	1,143,140	32,574	299,247	331,821
\$100,000 to \$150,000.....	35	4,148,363	32,600	2,225,115	224,072	1,152,966	1,377,038
\$150,000 to \$200,000.....	13	2,196,531	10,000	714,178	159,311	753,909	913,220
\$200,000 to \$250,000.....	5	1,120,655	2,000	178,607	87,645	413,191	500,836
\$250,000 to \$300,000.....	4	1,160,713	1,000	699,633	69,981	526,469	596,450
\$300,000 to \$400,000.....							
\$400,000 to \$500,000.....							
\$500,000 to \$1,000,000.....							
\$1,000,000 to \$1,500,000.....							
\$1,500,000 to \$2,000,000.....							
\$2,000,000 to \$3,000,000.....							
\$3,000,000 to \$4,000,000.....							
\$4,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Grand total.....	3,678	56,473,942	4,330,874	22,804,880	3,150,810	5,514,757	8,665,567

¹ Nontaxable. Personal exemption and dividends exceed net income.

TABLE 9.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916.

States and Territories.	Total number of returns.			\$1,000 to \$2,000.			\$2,000 to \$3,000.			\$3,000 to \$4,000.			\$4,000 to \$5,000.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
Alabama.....	38,988	21,844	2,097	11,958	8,866	15,949	6,725	5,092	2,482	489	2,596	1,246	351		
Alaska.....	7,006	4,570	2,694	4,110	2,694	2,630	1,183	791	361	55	8	149	53		
Arizona.....	13,701	12,264	994	4,745	5,121	5,693	4,029	4,029	1,261	190	589	547	152		
Arkansas.....	206,612	177,839	2,255	4,549	6,532	7,946	4,074	3,172	2,738	4,740	1,585	9,301	4,830		
California.....	182,232	21,208	21,208	87,438	62,832	45,774	29,672	18,236	18,236	4,740	14,601	9,301	3,884		
Colorado.....	54,160	40,927	4,435	18,695	19,464	21,581	9,960	7,005	4,440	1,660	3,160	2,271	1,474		
Connecticut.....	86,480	64,472	9,713	35,123	32,840	26,675	15,144	11,176	5,711	1,660	5,315	2,948	1,107		
Delaware.....	10,259	8,032	1,346	3,409	3,908	3,814	1,640	1,150	802	2,908	478	413	167		
District of Columbia.....	43,776	29,737	6,808	19,123	14,655	14,043	7,746	4,893	2,738	1,907	1,782	1,344	1,304		
Florida.....	19,102	15,336	7,779	5,796	6,029	7,167	4,315	2,506	1,910	428	1,320	968	640		
Georgia.....	39,073	38,252	3,444	9,046	14,403	13,940	10,492	7,033	5,247	680	3,567	2,609	1,550		
Hawaii.....	4,242	3,131	1,144	1,322	1,443	1,367	1,286	585	1,777	219	3,302	835	123		
Idaho.....	19,249	16,414	8,420	8,420	6,846	6,846	4,001	2,979	1,777	163	1,528	803	6,612		
Illinois.....	366,918	319,497	37,525	147,226	170,784	112,628	67,825	44,607	32,507	7,645	20,633	15,094	1,226		
Indiana.....	104,581	85,021	7,004	39,113	39,113	42,936	24,586	16,492	9,694	1,571	7,515	4,209	1,226		
Iowa.....	118,363	114,970	8,497	19,228	54,810	34,029	24,839	27,180	16,658	2,374	18,880	7,790	1,766		
Kansas.....	64,794	63,065	4,280	16,733	27,236	21,379	17,049	11,654	8,304	1,023	7,528	3,670	816		
Kentucky.....	47,098	34,692	3,887	12,733	14,618	18,084	9,083	6,718	4,128	838	3,550	2,230	681		
Louisiana.....	33,432	32,317	4,517	13,175	12,302	6,901	8,630	4,868	4,027	1,025	3,012	2,138	672		
Maine.....	25,104	17,112	2,823	8,993	7,890	8,498	4,639	3,276	1,812	566	1,800	900	480		
Maryland.....	97,085	66,554	9,674	28,632	30,281	31,513	11,332	12,726	5,665	1,723	5,802	3,798	1,562		
Massachusetts.....	209,786	156,111	32,291	69,586	77,467	69,905	34,721	29,016	14,058	6,329	15,654	7,165	4,998		
Michigan.....	135,349	111,562	11,448	59,849	57,215	44,315	27,556	13,286	10,817	2,052	6,948	4,899	1,728		
Minnesota.....	84,515	80,009	7,556	23,748	34,343	31,778	24,355	13,920	9,889	1,470	7,398	3,991	1,372		
Mississippi.....	110,890	91,608	12,956	6,832	6,142	4,782	3,707	3,384	3,301	2,892	2,149	1,041	201		
Missouri.....	110,890	91,608	12,956	37,151	37,822	37,822	24,531	17,010	11,626	281	9,261	5,713	2,392		
Montana.....	34,464	28,646	1,801	15,191	14,610	13,213	7,488	2,902	2,684	281	1,239	1,362	289		
Nebraska.....	96,049	82,472	4,280	26,105	32,840	33,122	23,355	16,542	12,030	988	9,995	5,921	791		
Nevada.....	7,017	6,623	3,664	2,900	3,640	2,985	1,829	467	476	79	255	258	99		
New Hampshire.....	17,317	10,809	1,735	6,527	4,734	6,180	2,731	1,829	1,190	351	1,195	580	278		
New Jersey.....	185,706	134,960	19,701	62,412	66,190	67,655	31,892	25,356	13,273	3,817	11,676	6,772	3,434		
New Mexico.....	13,084	11,616	3,973	7,168	5,931	5,931	3,892	1,657	838	198	1,914	355	172		
New York.....	559,753	489,080	93,155	190,810	222,866	163,731	104,603	77,365	50,225	15,034	42,326	27,221	13,820		
North Carolina.....	21,738	22,977	2,207	8,800	9,714	9,670	5,785	3,134	2,925	437	1,732	1,477	383		
North Dakota.....	29,121	26,941	1,176	7,736	8,199	6,454	4,454	4,380	3,070	234	2,278	1,413	265		
Ohio.....	306,918	190,273	21,774	103,209	94,877	117,737	63,447	40,989	19,841	3,930	19,508	9,332	3,413		
Oklahoma.....	46,818	45,758	2,539	12,223	20,727	17,419	13,040	7,009	6,157	384	4,688	3,115	371		
Oregon.....	34,592	25,071	2,889	12,332	12,108	11,836	5,973	4,011	2,702	738	2,429	1,301	522		
Pennsylvania.....	518,726	328,171	40,283	200,243	166,668	176,304	75,636	64,736	30,323	6,443	35,425	15,437	6,092		

1 No returns were filed in these classes in 1916.

TABLE 9.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916—Continued.

States and Territories.	Total number of returns.						\$1,000 to \$2,000.			\$2,000 to \$3,000.			\$3,000 to \$4,000.			\$4,000 to \$5,000.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Rhode Island.....	32,691	23,927	3,745	13,326	12,311	5,366	10,222	5,366	3,996	1,999	621	1,914	3,996	1,999	621	1,914	997	510
South Carolina.....	20,239	22,321	1,294	3,878	10,361	5,419	8,126	5,419	3,285	2,582	249	1,997	3,285	2,582	249	1,997	1,401	246
South Dakota.....	45,505	39,654	9,711	8,995	16,240	11,576	15,634	11,576	9,429	6,020	211	5,987	9,429	6,020	211	5,987	2,710	200
Tennessee.....	38,232	31,651	4,414	10,135	13,314	8,464	14,535	8,464	5,880	3,744	1,162	8,744	5,880	3,744	1,162	8,744	1,848	736
Texas.....	114,500	95,416	10,514	39,308	35,837	27,611	14,240	35,837	14,240	13,238	2,331	8,043	14,240	13,238	2,331	8,043	6,159	1,877
Utah.....	18,517	14,639	1,259	7,340	7,445	3,824	6,436	3,824	2,231	1,370	223	1,108	2,231	1,370	223	1,108	6,692	212
Vermont.....	9,965	7,258	1,100	3,770	3,150	1,946	3,164	1,946	1,214	769	221	840	1,214	769	221	840	417	187
Virginia.....	51,207	37,651	4,190	19,464	17,881	19,498	34,547	17,881	7,244	3,999	946	3,036	7,244	3,999	946	3,036	2,008	723
Washington.....	96,422	56,322	3,360	40,537	28,685	34,547	14,353	40,537	14,353	5,457	1,490	4,174	14,353	5,457	1,490	4,174	2,655	1,034
West Virginia.....	48,876	28,281	2,575	13,188	17,910	7,240	17,910	7,240	7,719	2,872	486	4,621	7,719	2,872	486	4,621	1,469	445
Wisconsin.....	94,704	70,354	8,261	37,999	35,360	31,626	18,322	37,999	11,409	7,063	2,066	6,091	11,409	7,063	2,066	6,091	3,095	1,506
Wyoming.....	7,821	7,653	673	3,245	2,781	2,376	2,379	2,376	737	985	152	412	737	985	152	412	501	103
Nonresident aliens and citizens residing abroad.....	.....	.....	194	.....	.....	.....	126	.....	98	.....	.....	.....	98	.....	.....	.....	.....	.....
Married women making separate returns from husbands.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Grand total.....	4,425,114	3,472,890	437,036	1,516,938	1,640,758	1,496,878	838,707	1,640,758	610,095	374,958	85,250	322,241	610,095	374,958	85,250	322,241	185,805	72,187

States and Territories.	\$5,000 to \$6,000.			\$6,000 to \$7,000.			\$7,000 to \$8,000.			\$8,000 to \$9,000.			\$9,000 to \$10,000.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Alabama.....	942	659	268	185	411	270	125	276	203	107	205	169	276	203	107
Alaska.....	16	35	36	28	7	17	14	5	23	5	1	7	5	23	5
Arizona.....	311	315	135	242	254	155	59	86	141	50	62	75	86	141	50
Arkansas.....	992	873	288	224	404	361	149	302	259	115	196	197	302	259	115
California.....	5,630	5,391	3,392	1,803	2,371	1,250	554	1,670	1,641	654	3,132	1,235	1,670	1,641	654
Colorado.....	1,131	1,258	668	349	2,374	2,351	241	303	364	190	210	234	303	364	190
Connecticut.....	1,765	1,721	1,067	812	853	709	613	626	613	413	325	461	626	613	413
Delaware.....	1,343	286	135	109	136	100	77	89	85	67	68	72	89	85	67
District of Columbia.....	926	800	359	485	459	329	325	273	237	237	233	202	273	237	233
Florida.....	615	587	217	181	239	230	106	180	175	79	152	114	180	175	79
Georgia.....	1,454	1,595	443	349	660	617	280	377	477	193	340	311	377	477	193
Hawaii.....	152	173	125	71	65	88	66	47	63	53	27	36	47	63	53
I Idaho.....	618	421	94	69	152	104	67	90	113	46	68	64	90	113	46

Illinois.....	11,913	8,338	4,605	6,913	5,143	3,229	4,612	3,570	2,300	3,332	2,085	1,722	2,381	1,764	1,313
Indiana.....	2,735	2,078	917	4,549	1,205	570	965	871	410	661	596	585	341	377	288
Iowa.....	7,195	3,905	1,094	4,706	2,144	727	2,293	1,241	504	1,213	854	350	783	561	273
Kansas.....	2,700	2,073	563	1,484	1,108	379	854	789	304	525	450	196	399	354	145
Kentucky.....	1,605	1,244	485	1,088	761	336	725	430	236	449	374	180	359	262	142
Louisiana.....	1,310	1,302	553	854	745	388	584	517	261	370	394	212	341	332	161
Maine.....	654	552	370	421	366	243	293	271	193	202	204	112	155	155	102
Maryland.....	2,072	2,512	1,188	1,119	870	852	870	909	682	625	486	499	592	592	336
Massachusetts.....	5,322	4,467	3,560	3,351	2,767	2,509	2,766	2,028	1,892	1,915	1,602	1,415	1,403	1,343	1,159
Michigan.....	2,710	2,609	1,365	1,894	1,602	976	1,200	1,148	718	803	806	541	671	642	474
Minnesota.....	2,147	2,040	1,900	1,317	1,085	652	915	810	448	448	532	343	455	371	272
Mississippi.....	825	689	176	556	433	120	305	300	70	193	208	575	159	162	98
Missouri.....	3,761	3,189	1,522	2,332	1,854	999	1,508	1,268	718	1,001	941	775	719	720	498
Montana.....	594	239	637	353	458	179	251	181	131	126	187	120	105	149	82
Nebraska.....	4,114	3,048	637	2,232	1,643	441	1,213	974	240	695	662	203	482	409	154
Nevada.....	238	124	40	108	77	34	38	44	22	20	16	16	27	27	14
New Hampshire.....	414	335	214	167	265	169	169	115	123	119	119	66	78	87	68
New Jersey.....	4,430	4,077	2,508	2,878	2,410	1,664	2,080	1,625	1,221	1,490	1,275	909	1,109	966	658
New Mexico.....	196	293	91	114	120	73	72	110	58	48	32	32	29	36	26
New York.....	18,233	17,057	10,313	11,880	10,902	7,498	8,430	7,770	5,483	5,940	5,739	4,199	5,069	4,731	3,892
North Carolina.....	1,769	317	808	521	523	203	425	345	143	233	253	102	220	198	94
North Dakota.....	1,318	719	185	621	369	97	358	81	130	211	130	56	170	100	42
Ohio.....	6,890	5,273	2,645	4,033	3,193	1,828	2,635	2,310	1,311	1,890	1,570	995	1,485	1,286	798
Oklahoma.....	1,721	1,604	294	1,010	1,005	235	613	667	189	424	454	140	304	321	104
Oregon.....	898	746	349	566	483	372	372	327	174	276	236	126	206	212	81
Pennsylvania.....	10,487	9,010	4,803	6,189	5,370	3,346	4,055	4,066	2,552	2,955	3,056	1,956	2,346	2,285	1,550
Rhode Island.....	647	664	419	479	414	297	327	244	228	244	214	168	203	190	135
South Carolina.....	844	766	167	583	455	128	388	296	60	251	204	60	203	162	41
South Dakota.....	2,276	1,291	157	1,474	710	92	648	341	54	325	229	50	223	149	43
Tennessee.....	1,358	1,069	528	795	625	353	562	463	264	337	316	180	275	228	139
Texas.....	3,612	3,312	1,878	2,224	2,064	892	1,387	1,478	732	1,011	1,020	507	788	748	360
Utah.....	437	365	141	217	115	159	159	141	71	98	105	56	79	78	48
Vermont.....	237	138	93	156	158	93	90	91	76	81	77	50	59	55	48
Virginia.....	1,425	2,034	521	844	647	381	600	485	259	439	329	180	334	268	167
Washington.....	1,829	1,453	643	865	658	578	658	578	273	457	394	237	357	303	182
West Virginia.....	1,108	851	307	735	493	218	507	361	174	253	311	218	218	212	95
Wisconsin.....	2,174	1,688	972	1,213	1,048	672	772	705	481	552	493	347	401	433	263
Wyoming.....	265	248	73	182	153	67	111	110	44	78	84	28	59	71	23
Nonresident aliens and citizens residing abroad.....	496	402	.....	.....	.....	.....	310	.....	.....	225	.....	.....	194	.....	.....
Married women making separate returns from husbands.....	126,554	105,988	52,188	79,152	64,010	36,605	51,381	44,363	26,580	35,117	31,769	29,086	27,132	24,536	15,785
Grand total.....	1,764	1,313	1,764	1,313	1,764	1,313	1,764	1,313	1,764	1,313	1,764	1,313	1,764	1,313	1,764

In 1916 the net income shown by such returns are combined with husbands' 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 husbands' incomes.

TABLE 9.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916—Continued.

States and Territories.	\$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.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
Alabama.....	495	415	235	187	157	106	99	80	51	47	41	64	57	19	
Alaska.....	10	26	24	7	3	3	2	2	2	.....	3	2	3	5
Arizona.....	169	200	110	53	83	59	28	40	27	23	23	23	25	32	
Arkansas.....	468	472	214	159	165	89	84	87	50	52	20	50	50	23	
California.....	3,354	3,298	2,067	1,378	1,445	963	762	803	631	482	336	509	534	386	
Colorado.....	3,488	3,541	2,067	1,378	1,445	963	762	803	631	482	336	509	534	386	
Connecticut.....	1,342	1,267	1,114	692	610	582	420	395	290	214	221	292	257	108	
Delaware.....	229	200	139	91	86	80	48	57	53	39	34	40	46	36	
District of Columbia.....	536	469	591	280	250	277	132	118	160	88	85	85	88	105	
Florida.....	361	329	194	135	111	66	50	63	42	42	35	38	34	19	
Georgia.....	758	796	345	347	324	163	183	162	95	101	94	104	100	60	
Hawaii.....	115	113	106	45	62	66	28	30	34	10	36	21	35	41	
Idaho.....	155	212	76	40	56	38	13	48	19	8	6	8	29	11	
Illinois.....	5,671	4,963	3,679	2,429	2,340	1,816	1,288	1,209	1,018	794	785	605	910	989	
Indiana.....	1,113	1,016	688	429	439	333	213	227	160	132	144	108	140	108	
Iowa.....	1,777	1,772	670	446	411	269	188	197	125	162	129	131	106	106	
Kansas.....	806	821	408	270	265	160	139	189	94	66	92	82	111	58	
Kentucky.....	891	679	410	344	344	197	162	175	117	90	92	112	116	61	
Louisiana.....	953	787	475	303	417	246	193	191	134	112	130	158	151	99	
Maine.....	369	406	296	153	163	125	80	96	93	57	46	61	66	53	
Maryland.....	1,383	1,530	1,023	649	655	511	330	390	348	196	231	249	285	217	
Massachusetts.....	4,125	3,866	3,439	2,013	1,820	1,680	1,095	1,103	1,001	680	683	866	906	815	
Michigan.....	1,670	1,762	1,297	690	794	660	370	446	377	276	268	206	266	332	
Minnesota.....	1,012	1,089	743	397	451	372	253	283	214	157	160	155	202	153	
Mississippi.....	373	388	176	165	210	104	97	119	55	50	65	46	57	27	
Missouri.....	2,043	1,931	1,295	905	925	625	501	454	354	309	294	298	340	283	
Montana.....	271	339	204	101	127	97	44	39	64	27	44	25	43	37	
Nebraska.....	930	856	384	281	269	154	113	164	93	73	95	73	88	70	
Nevada.....	37	52	23	11	18	13	7	14	4	.....	.....	.....	9	5
New Hampshire.....	253	237	167	113	108	93	48	66	42	41	29	44	43	42	
New Jersey.....	2,900	2,645	1,985	1,267	1,172	988	722	659	512	406	438	311	496	376	
New Mexico.....	70	135	55	26	52	37	18	26	18	8	13	11	21	14	
New York.....	13,518	13,285	9,810	6,694	6,086	5,418	3,821	4,037	3,254	2,506	2,661	3,113	3,239	2,800	
North Carolina.....	510	489	227	113	168	113	111	35	35	55	56	64	88	38	
North Dakota.....	276	203	107	70	71	63	37	28	20	10	10	15	16	16	
Ohio.....	3,579	3,675	2,366	1,703	1,717	890	601	969	698	575	601	676	735	490	
Oklahoma.....	3,727	3,761	2,285	1,517	1,324	71	142	174	71	81	114	95	120	56	
Oregon.....	505	430	245	185	173	106	97	124	49	51	49	43	57	32	
Pennsylvania.....	6,564	6,468	4,551	2,968	3,049	2,337	1,628	1,735	1,384	1,033	1,091	1,270	1,427	1,104	
Rhode Island.....	622	570	454	274	274	230	185	131	139	104	96	111	129	132	

STATISTICS OF INCOME.

South Carolina.....	367	341	126	139	131	66	74	73	19	40	46	11	34	41	9
South Dakota.....	344	239	83	99	74	32	20	28	13	21	16	11	16	17	14
Tennessee.....	707	434	175	330	287	175	166	156	121	94	87	59	115	95	76
Texas.....	2,136	1,912	1,095	856	765	462	416	367	254	267	240	143	274	261	159
Utah.....	212	222	71	162	103	71	35	42	42	11	27	24	21	23	29
Vermont.....	150	165	113	69	64	42	42	29	21	18	26	24	26	30	21
Virginia.....	871	752	430	321	308	191	211	170	102	80	95	60	98	116	78
Washington.....	891	808	486	361	306	203	163	169	102	96	92	70	82	97	75
West Virginia.....	546	549	264	222	238	158	264	147	88	60	64	43	64	111	52
Wisconsin.....	1,128	1,002	819	465	435	354	261	255	189	157	173	123	199	180	146
Wyoming.....	209	194	79	44	69	36	31	41	18	21	29	10	30	34	16
Nonresident aliens and citizens residing abroad.....	555	.....	.....	289	.....	.....	163	.....	.....	116	.....	.....	139	.....	.....
Married women making separate returns from husbands.....	.....	.....	536	.....	.....	479	.....	.....	559	.....	.....	543	.....	.....	825
Grand total.....	69,922	65,800	45,845	30,227	29,897	23,097	16,350	16,804	13,512	10,206	10,573	8,598	11,887	12,733	10,893

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.				
	1918	1917	1916	1915	1918	1917	1916	1915	1918	1917	1916	1915	1918	1917	1916	1915	1918	1917	1916	1915	
Alabama.....	35	35	11	15	16	3	8	9	4	5	3	5	4	1	4	4	4	1	4	4	4
Alaska.....	10	19	13	4	6	1	3	2	4	1	5	5	2	2	2	2	2	2	2	2	2
Arizona.....	17	18	7	10	6	9	3	6	4	1	3	4	4	1	3	4	4	5	5	5	5
Arkansas.....	10	18	13	4	6	1	3	2	4	1	5	5	2	2	2	2	2	2	2	2	2
California.....	241	311	212	140	179	132	104	119	84	72	86	31	44	50	49	49	44	50	44	44	44
Colorado.....	30	50	14	13	35	34	14	18	19	9	10	18	22	14	9	9	6	14	6	6	6
Connecticut.....	136	154	140	57	107	107	94	74	65	34	39	43	24	23	23	23	24	23	24	24	24
Delaware.....	28	23	28	13	24	31	14	8	16	10	12	12	5	3	4	4	5	3	5	5	5
District of Columbia.....	63	32	59	33	24	21	25	18	23	16	14	17	7	7	7	7	7	7	7	7	7
Florida.....	14	15	4	11	12	11	9	8	9	5	5	2	3	2	2	2	3	2	2	2	2
Georgia.....	60	53	26	25	29	19	14	10	10	13	10	10	11	9	6	6	11	9	9	9	9
Hawaii.....	18	20	22	14	13	18	9	6	12	6	5	7	6	6	7	6	6	10	6	6	6
I Idaho.....	5	4	6	4	6	1	2	2	3	2	2	2	2	2	2	2	2	1	1	1	1
Illinois.....	486	518	470	340	339	238	169	209	201	133	136	123	95	104	124	124	95	104	104	104	104
Indiana.....	73	98	48	28	55	35	27	28	36	19	33	16	12	15	11	11	12	12	12	12	12
Iowa.....	49	60	34	14	36	26	14	18	12	13	20	7	10	10	11	11	10	10	10	10	10
Kansas.....	31	59	28	13	43	12	9	25	7	8	9	7	8	8	8	8	8	12	8	8	8
Kentucky.....	71	71	41	42	35	23	20	17	14	18	15	16	11	11	9	9	11	11	11	11	11
Louisiana.....	67	88	55	30	53	31	27	31	33	12	12	14	12	9	9	9	12	9	9	9	9
Maine.....	32	44	29	18	27	21	13	12	12	12	12	12	12	7	7	7	16	7	7	7	7
Maryland.....	133	165	123	61	84	91	32	60	55	28	56	35	16	32	32	32	16	32	32	32	32
Massachusetts.....	506	516	474	276	378	326	188	236	232	132	181	169	110	124	131	131	110	124	124	124	124

1 In 1916 the net income shown by such returns are combined with husbands 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 husbands incomes.

TABLE 9.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916—(Continued.)

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.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
	Michigan.....	150	175	164	72	108	94	60	81	62	26	56	48	23	49	33
Minnesota.....	96	130	98	51	81	71	37	53	46	15	37	28	14	37	27
Mississippi.....	17	25	14	10	23	8	4	10	4	5	4	1	4	4	4
Missouri.....	188	183	126	98	128	89	57	81	64	48	59	36	26	34	29
Montana.....	8	12	9	5	10	8	3	4	5	4	4	2	4	1	1
Nebraska.....	36	49	25	19	22	13	3	6	3	4	12	9	4	5	3
Nevada.....	1	3	5	1	1	1	.....	.....	.....	.....	.....	.....	.....	.....	.....
New Hampshire.....	25	40	21	19	19	12	5	7	11	8	6	5	2	7	4
New Jersey.....	270	253	244	146	175	158	119	121	109	85	88	73	42	63	50
New Mexico.....	5	9	9	4	4	5	2	6	3	.....	2	4	2	4	2
New York.....	1,804	1,923	1,674	1,064	1,271	1,091	750	901	792	483	638	563	368	472	472
North Carolina.....	36	27	17	18	17	11	13	8	2	11	8	4	13	11	1
North Dakota.....	5	12	4	1	2	1	1	3	4	.....	1	.....	.....	.....	.....
Ohio.....	340	396	314	211	273	183	135	157	112	81	128	85	63	87	75
Oklahoma.....	46	58	40	14	35	10	10	17	21	8	18	22	5	11	5
Oregon.....	25	28	26	16	9	10	8	8	5	5	13	4	8	5	4
Pennsylvania.....	692	782	573	443	508	421	264	351	296	218	265	211	140	189	160
Rhode Island.....	83	70	46	37	50	31	21	33	24	29	18	21	17	15	17
South Carolina.....	9	21	6	6	8	6	5	3	4	5	5	4	.....	3	.....
South Dakota.....	5	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Tennessee.....	50	76	47	32	32	1	3	2	9	4	7	1	2	1	7
Texas.....	137	142	78	72	65	51	39	46	32	29	34	26	24	26	22
Utah.....	8	18	12	3	10	11	4	7	5	3	3	6	2	2	4
Vermont.....	10	10	7	10	9	4	7	4	10	3	9	6	3	2	6
Virginia.....	57	64	34	35	35	30	21	16	11	10	13	13	2	9	7
Washington.....	43	46	21	20	23	15	19	12	18	12	13	13	6	8	6
West Virginia.....	39	68	21	16	25	16	16	25	16	10	22	3	5	12	3
Wisconsin.....	82	95	63	58	71	38	33	47	39	24	30	24	19	23	17
Wyoming.....	6	15	7	7	10	6	.....	.....	.....	1	1	.....	1	.....	.....
Nonresident aliens and citizens residing abroad.....	62	.....	.....	43	.....	.....	24	.....	.....	28	.....	.....	17	.....	.....
Married women making separate returns from husbands.....	612	.....	.....	.....	.....	427	.....	.....	353	.....	.....	279	.....	.....	251
Grand total.....	6,449	7,087	6,223	3,720	4,541	4,048	2,441	2,954	2,901	1,691	2,222	2,066	1,210	1,539	1,673

STATISTICS OF INCOME.

States and Territories.	\$90,000 to \$100,000.		\$100,000 to \$150,000.		\$150,000 to \$200,000.		\$200,000 to \$250,000.		\$250,000 to \$300,000.		
	1918	1917	1916	1917	1916	1917	1918	1917	1916	1917	1918
Alabama.....	1	5	2	3	1	2	.....	3	.....	.....	1
Alaska.....	2	.....	1	2	.....	.....	.....	.....	.....	.....	.....
Arizona.....	3	1	3	6	2	3	.....	.....	.....	.....	.....
Arkansas.....	5	34	36	64	4	88	20	37	30	9	1
California.....	7	7	22	26	9	26	3	10	7	7	1
Colorado.....	18	20	16	44	66	30	25	26	30	12	4
Connecticut.....	2	5	6	16	26	11	2	4	9	11	6
Delaware.....	19	11	6	19	27	37	6	6	3	6	3
District of Columbia.....	1	1	2	2	6	2	.....	.....	.....	.....	.....
Florida.....	5	6	2	6	9	3	4	2	4	2	1
Georgia.....	1	4	3	5	14	24	3	3	2	2	1
Hawaii.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Idaho.....	57	102	65	153	245	291	51	75	87	36	15
Illinois.....	5	11	8	16	30	25	3	12	16	2	2
Iowa.....	9	9	4	6	12	10	.....	.....	.....	.....	.....
Kansas.....	3	8	6	4	18	11	3	6	4	1	2
Kentucky.....	6	11	5	13	18	14	3	3	3	3	4
Louisiana.....	8	10	9	35	26	22	1	8	10	1	5
Maine.....	3	3	3	9	16	13	.....	.....	.....	.....	.....
Maryland.....	13	15	22	50	36	36	6	25	26	2	2
Massachusetts.....	102	99	92	201	286	261	95	105	117	34	5
Michigan.....	20	26	29	53	75	88	26	31	46	18	3
Minnesota.....	19	6	27	41	67	40	10	27	17	6	4
Mississippi.....	1	3	6	4	11	3	3	3	9	9	5
Missouri.....	11	27	19	48	74	54	12	26	26	3	7
Montana.....	2	2	2	2	2	2	2	2	2	2	2
Nebraska.....	6	4	4	4	10	8	1	5	1	1	2
Nevada.....	6	3	4	6	7	8	1	4	3	2	1
New Hampshire.....	34	50	50	112	131	119	34	45	57	11	16
New Jersey.....	1	1	1	3	.....	.....	.....	.....	.....	.....	.....
New Mexico.....	281	374	372	806	1,084	1,006	317	476	467	140	96
New York.....	9	2	14	14	12	7	3	2	3	1	2
North Carolina.....	55	58	67	104	172	152	37	67	61	22	5
North Dakota.....	3	7	8	7	25	20	7	9	8	2	2
Ohio.....	4	3	6	9	6	6	121	2	2	2	3
Oklahoma.....	125	158	118	332	456	345	121	166	155	57	42
Oregon.....	12	8	8	27	34	32	22	14	9	6	6
Rhode Island.....	3	1	2	2	1	1	.....	.....	.....	.....	.....
South Carolina.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
South Dakota.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

In 1916 the net income shown by such returns are combined with husbands 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 husbands incomes.

TABLE 9.—PERSONAL RETURNS—NUMBER BY INCOME CLASSES AND BY STATES AND TERRITORIES, CALENDAR YEARS 1918, 1917, AND 1916—Continued.

States and Territories.	\$80,000 to \$100,000.			\$100,000 to \$150,000.			\$150,000 to \$200,000.			\$200,000 to \$250,000.			\$250,000 to \$300,000.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
Tennessee.....	3	2	4	12	6	7	1	1	1	2	2	2			2
Texas.....	18	16	13	25	37	31	10	17	12	7	13	7	3	1	3
Utah.....		1	2		5	5		1	1		1	2			2
Vermont.....	4	2	2	4	11	6	1	4	1	1	1	1	1	1	1
Virginia.....	4	10	8	2	14	7	5	4	5	2	2	1	2	1	2
Washington.....	4	4	5	5	15	17	2	6	4	2	4	4	2	3	2
West Virginia.....	7	10	5	12	32	17	3	12	4	2	2	2	2	2	2
Wisconsin.....	10	20	19	24	29	32	6	19	11	7	5	7			5
Wyoming.....		1	3	3	2				3						
Nonresident aliens and citizens residing abroad.....	15			35			13				5		4		
Married women making separate returns from husbands.....			191			562			302			178			113
Grand total.....	934	1,183	1,265	2,358	3,302	3,462	866	1,301	1,586	401	703	904	247	346	540

States and Territories.	\$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.		
	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916	1918	1917	1916
Alabama.....																		
Alaska.....				1	1		1											
Arizona.....				1														
Arkansas.....																		
California.....	6	11	6	1	1	8	2	6	7	1	1	1						
Colorado.....	2	3	1	2	2	2	1	2	2	2	1	2						
Connecticut.....	3	10	9	1	3	3	2	2	1	1	1	1						2
Delaware.....	2	4	8	4	4	9	3	3	11	2	2	1	3	2				3
District of Columbia.....	2	1	1	1	4	1	1	1	1									
Florida.....																		
Georgia.....		1	1	1	1		2		1	1	1							
Hawaii.....																		
Idaho.....	1	1	1			2				1	1							
Illinois.....	24	29	35	12	15	23	8	22	26	1	3	7	4	1	3			3
Indiana.....	1	3	3			3			1	3	1							

STATISTICS OF INCOME.

Iowa.....	2					1																
Kansas.....																						
Kentucky.....																						
Louisiana.....																						
Maine.....	3																					
Maryland.....	8																					
Massachusetts.....	9																					
Michigan.....	33																					
Minnesota.....	7																					
Mississippi.....	2																					
Missouri.....																						
Montana.....																						
Nebraska.....																						
Nevada.....																						
New Hampshire.....																						
New Jersey.....																						
New Mexico.....	11	19	17	2	1	7	6	8	9	3	2	2	2	2	3	2	2	2	2	2	2	2
New York.....	84	134	191	52	74	90	77	145	187	14	40	54	12	13	23	14	28	42				
North Carolina.....																						
North Dakota.....																						
Ohio.....	20	16	19	5	11	15	14	22	22	1	2	2	1	1	1	1	1	3				
Oklahoma.....	2	2	6																			
Oregon.....	2																					
Pennsylvania.....	29	68	58	14	21	31	35	45	39	5	8	11	2	4	3	2	3	5				
Rhode Island.....	5	6	6	1	7	4	6	6	5	1	1	2	1	1	1	1	1	1				
South Carolina.....																						
South Dakota.....																						
Tennessee.....	1																					
Texas.....	3	1	3	1	2	1	1	1	1	1	2	1	1	1	1	1	1	1				
Utah.....																						
Vermont.....																						
Virginia.....	1	1	1	1	1	1	2	2	2	2	2	2	1	1	1	1	1	1				
Washington.....	2	2	2	1	1	1	1	2	2	2	2	1	1	1	1	1	1	1				
West Virginia.....	1																					
Wisconsin.....	1	2	1	1	1	4		1	2													
Wyoming.....	1																					
Nonresident aliens and citizens residing abroad.....																						
Married women making separate returns from husbands.....			136			76				148												
Grand total.....	260	376	605	122	179	321	178	315	524	33	67	134	16	33	60	18	41	98				

¹ In 1916 the net income shown by such returns are combined with husbands 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 husbands incomes.

BASIC TABLES.

—
Corporation Returns.

TABLE 10.—CORPORATE RETURNS—DISTRIBUTION BY STATES, FOR THE UNITED STATES.

[Income returns for the calendar year ended Dec. 31, 1918.]

States and Territories.	Corporations reporting net income.						Corporations reporting no net income.							
	Total number of corporations.	Number reporting net income.	Per cent of total number of corporations in each State.	Gross income.	Deductions.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Per cent of total tax.	Number reporting no net income.	Per cent of total number of corporations in each State.	Gross income.	Deductions.	Deficit.
Alabama.....	3,228	2,337	72.40	\$484,579,239	\$440,338,549	\$83,359,799	\$11,520,890	\$14,880,689	0.47	891	27.60	\$84,579,798	\$37,693,042	\$3,113,244
Alaska.....	127	67	52.76	10,553,672	9,859,416	694,256	49,117	153,701	202,818	60	47.24	955,943	1,098,690	142,747
Arizona.....	1,101	417	37.87	102,670,295	90,957,832	11,712,463	936,270	2,976,913	3,913,183	684	62.13	16,174,452	18,579,345	2,404,863
Arkansas.....	1,993	1,624	81.49	260,218,521	239,938,980	20,279,541	1,550,783	4,196,592	5,747,375	3,089	18.51	23,641,112	25,441,543	1,800,431
California.....	15,964	7,881	49.37	2,227,100,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,063	50.63	311,423,811	336,397,842	41,974,027
Colorado.....	7,170	3,273	45.65	654,000,372	579,790,512	74,209,860	5,504,966	22,528,858	28,033,824	3,897	54.35	79,061,067	90,100,277	11,039,270
Connecticut.....	4,799	3,249	67.70	1,511,534,787	1,349,211,401	162,323,386	12,028,383	53,443,796	65,472,179	2,07	1.550	467,955,823	478,738,742	10,782,919
Delaware.....	688	384	55.81	497,050,491	466,790,072	30,260,419	3,420,916	16,515,146	19,937,765	307	44.19	6,435,757	8,374,759	1,939,002
Dist. of Columbia.	1,184	582	49.17	177,578,447	162,247,947	15,330,500	1,291,919	3,529,338	4,792,884	15	1.338	9,794,570	11,196,834	1,402,264
Florida.....	3,023	1,532	50.68	242,617,682	228,544,193	14,073,489	1,116,151	1,889,324	3,005,475	1	0.08	34,744,745	40,173,215	5,428,470
Georgia.....	4,384	3,458	78.88	875,848,992	803,700,316	72,148,676	5,028,966	23,949,078	28,978,044	25	1.43	105,266,822	111,618,275	6,352,453
Hawaii.....	1,480	337	22.77	125,980,471	101,956,665	24,023,809	2,083,028	5,931,355	8,014,383	1	0.07	10,986,517	11,618,275	631,758
Idaho.....	1,184	637	53.49	91,825,305	84,520,111	7,305,194	607,507	1,226,387	1,833,894	06	0.527	10,352,798	11,871,365	1,518,567
Illinois.....	20,406	12,920	63.31	8,406,298,970	7,700,973,388	759,325,582	62,851,975	215,810,261	278,662,286	8.82	7.486	408,944,552	443,285,049	34,350,497
Indiana.....	8,589	6,090	70.90	1,357,050,335	1,242,903,859	114,146,476	8,569,693	31,922,488	40,491,541	1.28	2,469	119,313,764	130,520,012	11,206,248
Iowa.....	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,693	11,340,889	16,100,592	5.1	2,432	95,619,609	101,682,452	6,062,843
Kansas.....	4,474	3,353	74.97	722,919,437	644,124,883	81,794,554	7,617,014	12,002,469	19,619,483	6.2	1,121	56,745,783	62,300,170	5,644,387
Kentucky.....	4,307	3,143	72.97	707,866,847	638,124,885	69,821,552	5,740,279	18,238,657	23,978,936	7.6	1,164	37,744,831	41,447,391	3,702,563
Louisiana.....	3,661	1,496	40.59	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	18,300,881	6.1	1,074	38,143,415	43,538,399	5,394,984
Maine.....	2,469	1,529	62.00	929,389,590	844,567,892	84,821,698	6,825,251	7,997,729	18,300,881	6.1	1,074	31,452,603	37,942,623	6,490,020
Maryland.....	3,498	2,529	72.29	1,457,704,085	1,349,807,852	107,896,233	44,594,530	229,493,756	307,116,417	9.5	969	677,740,551	711,088,614	4,347,063
Massachusetts.....	12,622	8,501	67.35	3,055,263,841	2,716,534,820	338,729,021	24,842,917	118,332,316	143,175,293	4.53	3,070	182,080,351	199,972,642	18,492,536
Michigan.....	8,076	5,951	73.69	2,716,534,820	2,401,215,448	315,319,372	23,104,015	33,161,608	55,545,623	1.13	2,789	102,080,351	112,249,197	10,168,546
Minnesota.....	9,571	5,872	61.25	1,333,113,464	1,121,869,413	211,244,051	18,887,277	2,293,064	3,180,341	1.0	260	18,596,344	20,240,778	1,644,434
Mississippi.....	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,390,779	3.27	5,038	209,591,434	230,125,289	20,533,851
Missouri.....	3,804	2,359	61.99	312,680,643	283,859,392	28,821,251	2,525,085	2,938,745	5,463,850	1.17	1,445	50,808,752	54,083,214	3,274,462
Montana.....	4,464	3,380	75.72	616,667,880	582,794,995	33,872,884	2,635,839	5,628,711	8,259,550	2.0	1,084	62,971,373	67,016,783	4,045,410
Nevada.....	440	206	46.82	26,650,807	24,362,580	2,288,227	206,607	232,308	438,975	0.2	234	6,311,294	8,138,004	1,870,750

New Hampshire.....	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	14,537,317	17,636,174	56	278	21.80	9,138,901	10,733,344	1,594,443
New Jersey.....	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	1.89	3,304	37.32	287,836,252	329,234,541	41,398,289
New Mexico.....	9,965	57	57.82	77,236,222	6,628,478	6,628,744	16,598,115	6,679,354	1,277,469	.04	407	42.18	9,791,690	12,046,965	2,255,275
New York.....	47,535	27,760	58.40	15,943,819,327	13,792,501,557	2,153,317,770	171,758,980	635,547,519	807,306,499	25.56	19,775	41.60	1,751,135,496	1,920,890,266	169,754,770
North Carolina.....	3,212	3,362	79.32	871,982,164	772,163,987	107,818,177	6,681,419	44,016,680	50,678,099	1.60	550	20.18	28,462,101	31,005,502	2,543,401
North Dakota.....	2,732	2,217	80.59	6,225,445,057	1,624,890,654	9,900,561	6,681,419	804,465	1,485,977	1.05	535	19.45	17,811,974	18,725,500	883,625
Ohio.....	15,815	11,394	72.05	5,582,236,924	4,624,890,654	648,186,133	47,484,990	219,850,558	267,344,555	8.46	4,421	27.05	302,314,756	331,122,460	28,807,704
Oklahoma.....	6,321	3,261	51.39	488,641,109	451,014,797	37,626,312	2,517,199	7,407,333	19,324,832	.33	3,060	48.41	154,108,455	166,082,509	11,974,054
Oregon.....	4,398	2,421	55.05	609,778,017	575,083,694	34,694,323	2,501,848	9,776,075	12,277,233	.39	1,977	41.33	53,616,292	61,690,804	8,074,512
Pennsylvania.....	18,473	11,996	64.94	8,245,325,757	7,282,063,018	903,262,739	76,232,921	309,029,821	385,262,742	12.19	6,477	35.06	402,090,235	506,080,495	43,981,200
Rhode Island.....	1,617	1,023	63.27	658,081,073	579,681,618	78,399,455	3,271,018	30,611,745	35,882,763	1.14	594	36.73	33,405,476	43,702,274	10,296,798
South Carolina.....	3,554	2,549	71.72	511,547,778	433,255,202	58,292,576	3,729,437	22,573,299	26,302,786	.83	1,005	28.28	21,312,815	23,127,538	1,814,723
South Dakota.....	2,202	1,732	78.66	168,084,528	138,380,051	53,465,096	4,054,416	15,054,430	19,108,846	.60	1,202	28.71	68,430,383	73,626,140	5,195,757
Tennessee.....	4,186	2,984	71.29	670,492,750	617,027,654	124,123,481	10,638,010	23,821,579	34,459,589	1.09	2,433	29.68	110,745,238	124,710,057	13,964,819
Texas.....	8,198	5,765	70.32	1,535,207,947	1,411,084,466	19,170,237	1,511,308	4,636,156	6,147,459	1.19	1,372	53.37	38,641,014	46,825,891	8,184,881
Utah.....	2,542	1,170	46.03	183,606,851	164,436,614	9,251,162	655,451	2,900,256	3,594,707	.11	218	29.62	13,568,194	14,750,860	1,182,666
Vermont.....	736	518	70.38	86,636,298	77,859,136	9,251,162	655,451	2,900,256	3,594,707	.11	218	29.62	13,568,194	14,750,860	1,182,666
Virginia.....	5,009	3,418	68.24	945,712,725	838,042,051	107,670,674	9,493,967	21,521,013	31,014,980	.98	1,591	31.76	55,560,881	61,892,440	6,331,559
Washington.....	9,287	4,369	47.04	938,988,042	868,236,834	70,751,208	5,403,332	18,465,981	23,869,313	.76	4,918	52.96	129,409,422	148,632,034	19,222,612
West Virginia.....	3,519	2,410	68.49	896,044,637	737,494,465	76,642,276	11,244,404	23,711,555	34,935,959	1.11	1,109	31.51	119,134,975	128,208,683	9,054,748
Wisconsin.....	10,961	6,889	62.85	1,527,975,440	1,451,333,104	158,550,172	5,742,959	55,084,521	60,827,480	1.93	4,072	37.15	95,378,449	98,432,597	9,075,708
Wyoming.....	1,303	581	44.59	51,271,114	44,409,241	6,861,873	563,838	1,311,180	1,875,018	.06	722	55.41	7,163,556	8,831,970	1,668,414
Total, United States.....	317,579	202,061	63.63	79,706,659,148	71,345,147,899	8,361,511,249	653,198,483	2,505,565,939	3,158,764,422	100.00	115,518	36.37	6,757,622,164	7,447,394,525	689,772,361

TABLE 11.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.

[Income returned for the calendar year ended Dec. 31, 1918.]

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
AGRICULTURE AND RELATED INDUSTRIES.									
I.	Farming:								
1	Cotton farming.....	23	\$280,317	\$27,245	\$31,148	\$56,393	11	\$199,426	
2	Grain farming.....	48	140,770	10,521	9,539	20,060	20	75,947	
3	Fruit farming.....	916	4,648,988	392,839	934,422	1,327,261	465	1,941,867	
4	Stock farming.....	616	8,491,843	771,025	1,078,978	1,850,003	316	3,181,280	
5	All other farming.....	4,860	27,376,589	2,311,351	4,153,219	6,464,570	2,036	12,703,740	
	Total farming.....	6,779	40,938,507	3,510,981	6,207,306	9,718,287	2,848	18,102,260	
II.	Related Industries:								
6	Logging.....	410	8,350,165	723,172	1,632,633	2,355,805	206	1,858,369	
7	Fishing.....	197	1,690,016	149,465	139,093	308,565	79	960,015	
8	Ice harvesting.....	181	604,361	55,964	53,177	108,741	119	217,716	
9	All other related industries.....	245	962,460	89,704	141,697	231,401	194	1,042,969	
	Total related industries.....	1,033	11,567,002	1,017,905	1,965,600	3,004,505	598	4,079,669	
10	Agriculture, n. p. d. ¹	75	158,511	11,778	7,144	18,922	35	135,113	
	Grand total, agriculture and related industries.....	7,887	52,664,020	4,540,664	8,201,050	12,741,714	3,481	22,317,042	
MINING AND QUARRYING.									
I.	Mining:								
11	Coal mining.....	3,129	180,100,595	13,210,993	63,750,218	76,961,211	970	8,825,418	
	Meta mining—								
12	Iron.....	209	5,390,973	440,804	1,308,510	1,747,314	147	1,025,861	
13	Copper.....	230	58,175,462	6,421,225	3,459,712	9,871,937	160	9,965,015	
14	Lead and zinc.....	198	31,823,791	2,940,606	6,924,297	9,894,903	141	2,799,982	
15	Gold, silver, and precious metals.....	412	11,020,438	1,157,236	1,053,731	2,210,967	306	8,292,563	
16	All other mining.....	704	28,624,091	2,434,034	7,432,349	9,866,983	403	9,946,315	
	Nonmetal mining—								
17	Oil.....	1,761	170,310,673	14,877,982	43,962,644	58,840,626	771	13,611,962	
18	Gas.....	317	6,166,069	658,248	420,940	1,079,188	162	481,642	
19	Salt, mines and other sources.....	134	3,267,809	267,249	993,829	1,261,078	114	279,167	

20	All other nonmetal mining.....	1,163	610	19,107,488	1,925,171	1,515,910	3,441,081	553	6,045,627
21	All other mining concerns, n. p. d. 1.....	1,219	413	42,119,646	3,824,111	9,235,401	13,030,512	806	10,305,464
	Total mining.....	9,476	4,903	556,107,035	48,158,259	140,046,541	188,204,800	4,573	68,079,016
II. Quarrying:									
22	Stone.....	263	130	1,933,413	145,112	531,264	676,376	133	846,388
23	Clay sand, gravel.....	459	300	3,432,773	255,937	568,542	894,479	159	811,925
24	Precious and semiprecious.....	110	4	73,570	13,337	19,795	19,795	106	25,988
25	All other quarrying, n. p. d. 1.....	232	132	2,172,632	198,805	269,450	468,255	120	1,201,063
	Total quarrying.....	1,084	596	7,612,588	636,312	1,382,593	2,018,905	518	2,885,564
Mining and quarrying combinations, n. p. d. 1.....									
26		101	55	4,057,980	383,161	757,511	1,140,672	46	508,549
	Grand total mining and quarrying.....	10,661	5,324	567,777,209	49,177,732	142,180,645	191,364,377	5,137	71,473,129
MANUFACTURING.									
I. Food products, liquors, and tobacco:									
27	Bread and bakery products and retail sale.....	814	697	30,612,535	2,492,959	8,814,038	11,306,967	117	487,946
28	Milling, flour, meal, feed.....	1,727	1,455	49,137,127	3,795,237	13,961,503	17,756,740	272	1,065,379
29	Cereal preparations, etc.....	113	80	5,286,715	469,161	1,132,592	1,621,753	33	230,063
30	Dairy products and condensed milk.....	2,197	1,725	16,896,917	1,487,332	2,556,644	4,043,976	472	1,310,444
31	Butter substitutes.....	50	39	1,560,753	108,049	696,195	704,244	11	445,399
32	Chocolate, confectionery, ice cream, etc.....	930	852	57,442,120	3,503,843	25,011,146	29,204,989	78	234,130
33	Coffee and spices.....	188	71	2,335,699	177,167	713,467	890,634	117	45,250
34	Fish canning and preserving.....	250	188	10,210,174	854,838	2,615,005	3,469,843	62	511,776
35	Fruit and vegetable canning and preserving, etc.....	952	789	20,048,896	1,333,755	7,392,203	8,745,958	163	1,217,652
36	Meat packing, etc.....	410	331	30,945,576	2,590,331	8,915,726	11,506,057	79	1,293,055
37	Poultry and eggs, packed.....	123	22	466,454	29,366	189,032	218,398	101	39,581
38	Sugar making and refining, cane and beet.....	284	143	95,551,000	7,464,137	31,161,695	38,625,832	143	2,394,550
39	Ice manufacturing, etc.....	1,044	800	9,697,004	877,241	1,093,404	1,975,645	235	2,031,221
40	Soft drinks, etc.....	1,013	765	9,624,033	716,821	3,595,428	3,595,428	278	1,283,125
41	Breweries and distilleries, etc.....	987	657	46,517,915	4,001,369	11,333,557	15,536,926	330	13,073,631
42	Tobacco.....	518	301	68,140,015	7,827,565	26,976,553	34,804,148	157	868,447
43	All other food products.....	1,025	794	30,993,984	3,604,219	13,141,805	22,746,024	231	2,304,362
	Total food products, liquors, and tobacco.....	12,657	9,778	529,897,126	41,443,420	163,310,172	206,753,592	2,879	31,417,420
II. Textile and textile products:									
Textile fabrics—									
44	Cotton goods, etc.....	1,286	1,194	204,905,581	18,624,368	130,302,732	157,927,100	92	1,158,895
45	Woolen and worsted goods, etc.....	456	427	111,618,968	6,247,120	58,584,552	61,831,672	29	341,153
46	Silk goods, etc.....	512	467	30,428,734	2,469,313	9,220,515	11,689,828	45	268,773
47	Felt goods and products, except hats.....	39	34	2,032,997	153,469	687,009	840,478	5	11,670
48	Linen and flax, etc.....	36	26	2,611,563	199,315	864,633	1,063,948	10	75,899
49	All other textile and textile products.....	655	513	116,947,611	7,226,975	54,450,321	61,677,296	112	932,461
	Total textile fabrics.....	2,984	2,621	558,545,484	34,920,560	263,109,762	298,030,322	293	2,786,851

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

TABLE 11.—CORPORATE RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
MANUFACTURING—continued.									
50	Textile and textile products—Continued.								
51	Textile products, other than clothing—								
52	Carpets, rugs, matings, etc.....	93	\$12,395,547	\$1,084,973	\$3,108,938	\$4,193,911	15	\$68,404	
53	Cordage and twine.....	50	17,646,716	902,813	9,980,695	10,892,508	4	161,088	
	Artificial leather, oilcloth, linoleum, etc.....	33	6,459,994	458,601	2,504,556	2,963,157	5	60,401	
	All other textile products other than clothing.....	617	29,485,010	1,964,865	12,020,371	13,985,236	96	665,026	
	Total textile products other than clothing.....	793	65,987,267	4,411,252	27,623,560	32,034,812	120	954,919	
54	Clothing—								
	Custom-made clothing, etc.....	615	5,862,205	396,675	1,903,316	2,299,991	166	371,839	
	Factory-made clothing—								
55	Men's clothing, suits, overcoats.....	465	19,653,342	1,324,492	7,511,738	8,836,230	136	211,863	
56	Women's clothing, suits, coats, skirts.....	889	7,082,936	573,798	1,575,635	2,149,433	175	794,994	
57	Hats and caps, etc.....	463	5,411,586	452,468	1,130,420	1,582,888	106	497,391	
58	Corsets.....	64	3,301,802	293,684	751,976	1,045,660	33	78,017	
59	Shirts, collars, cuffs.....	170	8,784,680	763,553	2,110,057	2,873,610	55	70,954	
60	Hosiery and all knit goods.....	780	54,628,529	3,389,830	24,872,651	28,262,481	79	557,045	
61	All other clothing.....	1,140	35,379,806	2,410,039	13,924,149	16,334,188	222	1,359,915	
	Total clothing.....	4,586	140,704,886	9,604,539	53,779,942	63,384,481	932	3,942,018	
	Total textile and textile products.....	8,363	765,237,637	48,936,351	344,513,264	393,449,615	1,345	7,683,788	
III. Leather and leather products:									
62	Boots, shoes, cut stock, and findings.....	728	66,290,800	5,998,028	14,754,397	20,752,425	110	1,080,216	
63	Gloves.....	83	1,514,834	95,214	618,610	713,824	16	69,790	
64	Saddlery and harness.....	132	4,279,117	282,195	1,630,337	1,972,532	19	57,713	
65	Trunks and valises.....	98	1,419,500	96,945	463,549	560,494	13	37,084	
66	All other leather and leather products.....	683	42,902,434	3,277,928	14,252,672	17,530,600	135	1,448,851	
	Total leather and leather products.....	1,724	116,376,754	9,750,340	31,779,565	41,529,905	290	2,743,604	

67	IV. Rubber and rubber goods; also celluloid, ivory, shell, and bone:	31	23	1,276,373	116,155	244,460	380,615	8	50,923
68	Boots, shoes, and garments.....	108	70	28,526,110	2,283,626	9,911,204	12,194,890	38	894,175
69	Belting, hose, and tires.....	42	32	856,309	86,009	61,540	148,149	10	48,236
70	Celluloid, ivory, shell, and bone.....	384	287	70,936,320	6,039,964	19,597,544	25,637,508	97	826,045
	All other rubber goods.....								
	Total rubber and rubber goods.....	565	412	101,595,112	8,526,354	29,814,808	38,341,162	153	1,814,379
71	V. Lumber and wood products:	2,564	2,009	74,878,811	6,892,358	12,854,949	19,747,307	555	9,060,573
72	Saw and planing mill products, etc.....	1,340	926	23,961,076	2,133,412	4,798,408	6,931,820	414	2,763,229
73	Furniture, all classes.....	1,306	308	15,146,040	1,086,111	6,202,339	7,188,450	90	484,872
74	Auto, carriage, and wagon bodies and parts, etc.....	2,220	1,744	59,882,906	4,803,837	17,002,074	21,805,911	470	4,394,482
	All other lumber and wood products.....	6,520	4,985	173,888,833	14,815,718	40,857,770	55,673,488	1,535	16,703,156
75	VI. Paper, pulp, and products:	1,529	1,277	96,186,503	7,810,532	28,524,482	36,335,014	252	3,471,487
	All paper, pulp, paper products, etc.....								
76	VII. Printing and publishing:	6,148	4,482	54,687,705	4,569,072	9,095,698	14,564,770	1,666	8,924,047
77	*General printing and publishing, etc.....	1,050	710	11,274,511	979,774	1,853,103	2,832,877	340	921,817
	Special processes and tributary industries, etc.....								
	Total printing and publishing.....	7,198	5,192	65,942,216	5,548,846	11,848,801	17,397,647	2,006	9,845,864
78	VIII. Chemicals and allied substances:	1,579	1,093	94,078,071	6,687,068	36,134,657	42,821,725	486	3,396,089
79	Chemicals proper, acids, and other compounds, etc.....	558	415	13,770,153	1,204,935	2,950,770	4,155,705	143	1,207,826
80	Paints and varnishes, etc.....	605	430	15,599,449	1,225,668	4,336,462	5,562,130	175	2,322,804
81	Oils, vegetable and animal, etc.....	385	253	130,040,571	9,563,798	49,137,733	58,701,531	132	2,030,592
82	Petroleum and mineral oil refining and products.....	241	91	5,185,631	407,958	1,605,634	2,013,592	150	329,786
83	Soaps.....	249	199	18,093,499	1,641,978	3,651,656	5,293,634	50	340,456
84	Fertilizers.....	1,598	1,095	117,645,631	9,483,816	32,575,081	42,058,877	503	5,152,906
	All other chemicals and allied substances.....								
	Total chemicals and allied substances.....	5,215	3,576	394,413,005	30,215,221	130,391,973	160,607,194	1,639	14,870,639
85	IX. Stone, clay, and glass products:	1,017	649	20,680,466	2,019,850	2,754,995	4,774,845	368	2,508,873
	Stone: Cut building stone, crushed stone, etc.....								
86	Clay and earth products: Brick, tile, terra cotta, fire brick, etc.....	1,292	829	34,070,258	2,406,592	12,361,426	14,768,018	463	3,983,350
87	Glass and glass products—	505	374	28,250,417	2,042,642	10,452,169	12,494,811	131	1,224,107
88	Glass manufacture, plate or window glass, etc.....	8	4	45,727	2,798	15,888	18,686	4	21,050
	Combinations of stone, clay, and glass manufacture.....								
	Total stone, clay, and glass products.....	2,822	1,856	83,046,868	6,471,882	25,584,478	32,056,360	966	7,737,380

TABLE 11.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
MANUFACTURING—Continued.									
X. Metal manufacture:									
Metal products of iron and steel, or iron and steel and other metals—									
89	Smelting from the ore, crude or refined metal production, etc.....	306	\$89,877,109	\$5,406,848	\$42,708,751	\$48,175,599	135	\$865,857	
90	General or stock products or forms made in foundries or rolling mills, etc.....	2,109	341,733,762	22,104,707	149,283,649	171,368,356	287	3,727,954	
91	Further and more specialized manufacture, heavy and light machinery, etc.....	7,685	1,468,294,594	102,130,731	614,419,596	716,550,327	1,820	82,069,817	
92	All other metal products.....	2,622	132,795,119	9,095,285	52,132,128	61,227,413	562	3,861,216	
Metal products, not iron or steel—									
93	Base metals, smelting and refining, etc.....	520	14,943,282	1,077,692	3,293,496	4,371,188	227	2,609,021	
94	Precious metals, smelting, refining, etc.....	454	5,683,635	613,853	724,531	1,338,384	136	1,122,149	
	Total metal manufacture.....	13,706	2,053,327,501	140,489,116	862,542,151	1,003,031,267	3,167	44,256,014	
XI. All other manufacturing concerns:									
95	All other manufacturing, n. p. d. 1.....	6,975	311,604,459	23,915,597	102,983,969	126,869,596	1,837	16,832,547	
	Grand total manufacturing.....	67,274	4,691,496,014	337,923,377	1,774,121,433	2,112,044,810	16,069	157,376,278	
CONSTRUCTION.									
96	Excavation and construction under or upon the ground (not buildings), etc.....	783	2,985,200	203,279	660,198	803,477	367	3,385,210	
97	Jetty, dam, dry-dock, wharf, bulkhead, etc.....	138	5,202,616	414,925	1,451,116	1,866,041	51	577,117	
98	Railroad construction, pure or combined.....	97	1,015,218	72,377	299,048	371,425	32	526,220	
99	Shipbuilding, pure or combined.....	282	73,769,225	3,262,931	45,504,829	48,767,760	99	2,718,601	
100	Buildings and structures above ground, etc.....	2,760	22,225,776	1,420,364	7,874,850	9,295,214	854	3,501,839	
101	Equipment and installing machinery and equipment, as elevators, carrier systems, etc.....	1,871	7,977,323	523,199	1,534,239	2,057,438	401	1,232,379	
102	Wrecking, raising, or moving (not marine).....	171	7,276,962	20,418	39,088	59,506	118	33,093	
103	All other construction and contractors, n. p. d. 1.....	1,629	21,410,273	1,503,744	7,174,833	8,678,597	512	4,639,557	
	Grand total construction.....	7,731	134,862,623	7,421,237	64,538,221	71,959,458	2,434	16,614,016	

TRANSPORTATION AND OTHER PUBLIC UTILITIES.									
I. Rail transportation:									
104	529	300	290,591,122	34,160,415	2,507,529	36,667,944	229	22,412,892	
105	442	237	39,334,807	4,576,681	619,112	5,195,733	205	7,704,226	
106	517	310	47,798,355	5,491,087	1,182,153	6,673,240	207	11,558,828	
	1,488	847	377,724,284	44,228,183	4,308,794	48,536,977	611	41,735,941	
II. Water transportation:									
107	201	80	39,037,414	2,125,910	20,351,211	22,477,121	121	1,156,476	
108	273	123	19,363,961	1,095,818	9,782,417	10,878,235	150	636,511	
109	218	11	698,925	66,802	114,760	181,562	207	52,768	
110	1,107	791	50,053,321	3,550,341	18,644,847	22,195,188	316	6,516,162	
	1,799	1,095	109,153,321	6,898,871	48,803,255	55,732,106	794	8,361,917	
III. Local transportation, cartage, and storage:									
111	2,248	1,628	11,751,594	895,345	1,908,125	2,888,470	620	17,553,360	
112	2,417	1,674	5,449,869	301,987	699,570	1,001,557	743	3,578,167	
113	591	470	8,109,190	731,055	1,138,844	1,892,839	121	689,479	
114	568	371	2,161,529	169,805	241,216	411,021	137	743,993	
	5,824	4,143	27,532,182	2,121,192	4,072,755	6,193,947	1,681	22,504,969	
IV. Other public utilities and transportation, n. p. d.:									
115	1,566	1,086	42,780,670	4,780,636	897,394	5,687,030	480	5,973,689	
116	566	314	22,487,809	2,508,810	749,949	3,258,759	222	2,037,069	
117	3,437	3,080	87,778,453	9,709,318	1,435,060	11,144,378	837	2,414,670	
118	1,475	1,033	8,852,325	895,641	154,792	1,050,433	442	2,226,935	
119	1,591	1,026	103,968,298	11,449,074	6,301,049	17,750,123	565	13,442,740	
	9,135	6,569	263,867,555	29,332,479	9,538,244	38,890,723	2,566	23,115,703	
	18,246	12,564	778,277,842	82,540,725	66,813,028	149,353,753	5,682	98,778,530	
TRADE									
120	14,694	12,576	405,657,488	29,121,761	138,464,975	167,586,736	2,118	12,403,134	
121	1,668	928	76,821,046	6,723,385	19,209,546	25,362,351	740	739,920	
122	39,812	34,039	321,258,112	24,287,385	60,430,119	83,737,501	5,773	22,431,571	
123	2,313	1,686	34,722,737	2,518,063	11,819,462	14,337,525	627	2,759,334	
	11,662	9,237	216,013,981	16,653,420	60,653,244	77,306,664	2,425	14,538,112	
	70,119	58,466	1,054,473,364	79,304,014	290,597,346	369,301,360	11,683	52,892,071	

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

TABLE 11.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIES FOR THE UNITED STATES—Continued.

Serial No.	Industries.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
			Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Number.	Deficit.
	PUBLIC SERVICE.								
I.	Domestic service:								
125	Restaurants, lunch rooms, etc.....	959	\$5,177,130	\$397,809	\$830,855	\$1,237,064	272	\$1,321,900	
126	Hotels, board and lodging houses.....	1,580	12,561,184	1,027,783	1,437,710	2,465,493	602	4,811,011	
127	Laundries, cleaning and dyeing.....	2,122	10,540,398	823,623	1,405,265	2,228,888	532	1,785,954	
128	All other domestic service, n. p. d. i.....	619	629,472	40,540	107,696	148,236	464	230,149	
	Total domestic service.....	5,280	28,908,184	2,289,755	3,790,526	6,080,281	1,870	8,158,074	
II.	Amusements:								
129	Theaters, or theatrical organizations, etc.....	627	5,305,452	455,857	889,871	1,345,728	266	1,519,395	
130	Moving pictures.....	1,146	3,407,670	218,347	438,376	636,723	345	2,244,057	
131	All other amusements.....	1,799	6,569,623	489,891	1,304,170	1,794,061	760	3,071,983	
	Total amusements.....	3,572	15,282,745	1,164,095	2,632,417	3,796,512	1,371	6,835,835	
III.	Professional and other services:								
132	Business services, advertising, appraisers, actuaries, etc.....	1,178	3,813,789	327,209	306,355	693,564	405	1,474,922	
133	Educational service, including art, colleges, schools, libraries, etc., teachers, etc.....	473	2,129,828	173,973	103,716	277,689	279	997,310	
134	Curative services, physicians, surgeons, etc.....	927	2,506,373	156,502	410,451	567,013	314	515,486	
135	Legal services, lawyers, patent attorneys, etc.....	910	2,700,117	228,174	69,311	297,485	227	257,073	
136	Engineering, mechanical design, invention, scientific research, etc.....	413	4,342,489	273,292	1,711,420	1,984,712	159	922,968	
137	All other service, n. p. d. i.....	1,807	5,718,511	503,119	741,547	1,244,066	529	1,200,024	
	Total professional and other services.....	6,047	21,211,107	1,632,329	3,402,800	5,065,129	1,913	5,368,383	
	Grand total public service.....	14,899	65,402,636	5,116,179	9,825,743	14,941,922	5,154	20,362,292	
I.	Banking and related business:								
138	Bank, general, n. p. d. or private bankers.....	8,911	92,328,936	7,323,417	7,236,365	14,559,782	427	1,747,552	
139	National banks.....	7,543	196,409,853	15,091,733	19,202,928	34,294,661	336	2,260,654	
140	State banks.....	7,619	41,165,669	2,274,445	2,274,445	5,103,533	407	1,024,029	
141	Trust companies, or bank and trust companies.....	2,135	95,899,094	8,232,100	6,507,020	14,739,120	156	2,931,522	

142	Loan companies, etc.	1,480	1,218	11,088,775	1,032,870	685,609	1,728,479	262	799,167
143	Stock and bond brokers	302	163	1,927,076	190,538	49,984	240,522	139	1,410,277
144	Real estate, loan, and insurance agents, realty holding and development companies	11,444	6,231	65,592,884	6,021,610	15,420,609	22,048,219	5,213	31,062,281
145	Holding and leasing realty, not realty business, etc.	23,304	13,980	88,415,088	8,454,067	3,282,142	11,736,209	9,324	41,385,592
	Total banking and related business	63,145	46,881	592,827,975	49,775,403	51,675,122	104,450,525	16,264	82,621,074
	II. Insurance companies:								
146	Life insurance, stock, and mutual companies	298	108	8,796,516	691,555	929,139	1,620,694	190	66,828,135
147	Accident, stock companies only	238	24	1,484,320	106,993	67,448	234,441	214	511,030
148	Fire, stock companies only	365	191	14,709,637	1,594,648	980,754	2,575,402	174	8,419,811
149	Marine, stock companies only	132	17	841,036	103,076	114,106	217,182	115	1,065,793
150	Accident, fire, and marine, mutual	395	209	8,679,444	890,908	581,788	1,472,696	186	20,278,961
151	Fidelity and bonding	218	14	3,456,081	343,235	371,573	714,808	204	20,029
152	All other insurance companies, n. p. d. ¹	453	275	22,334,065	2,382,352	1,718,132	4,100,484	178	11,317,285
	Total insurance companies	2,099	838	60,301,699	6,172,767	4,762,940	10,935,707	1,261	108,342,244
153	All other finance, n. p. d., and combinations of I and II, etc.	2,888	1,870	31,530,773	3,145,628	1,555,340	4,700,968	1,018	14,911,509
	Grand total finance	68,132	49,889	684,660,447	59,693,798	60,993,402	120,087,200	18,543	265,974,827
	ALL OTHER.								
154	Combinations, predominant industry not ascertainable	8,944	5,220	331,879,219	28,080,757	88,289,071	116,369,828	3,724	41,191,223
155	Inactive concerns	43,656	45	18,475	.....	.....	.....	43,611	2,792,953
	Grand total all other concerns	52,600	5,265	331,897,694	28,080,757	88,289,071	116,369,828	47,335	49,984,176
	Grand total	347,579	202,061	8,361,511,219	653,198,483	2,505,365,939	3,158,764,422	11,5518	689,772,361

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

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS.

[Income returned for the calendar year ended Dec. 31, 1918.]

AGRICULTURE AND RELATED INDUSTRIES.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	2, 034	\$1, 606, 161	\$136, 882	\$24, 040	\$160, 922	\$100	5. 06
\$2,000 to \$5,000.....	1, 008	3, 181, 518	314, 409	143, 346	457, 755	835	11. 86
\$5,000 to \$10,000.....	548	3, 860, 376	1, 312, 311	1, 608, 310	2, 920, 621	4, 563	21. 13
\$10,000 to \$50,000.....	640	13, 824, 939	594, 708	1, 374, 082	1, 968, 790	20, 508	30. 05
\$50,000 to \$100,000.....	96	6, 550, 954	791, 732	1, 404, 360	2, 196, 092	42, 233	26. 88
\$100,000 to \$250,000.....	52	8, 169, 138	583, 608	1, 748, 728	2, 332, 336	122, 755	34. 61
\$250,000 to \$500,000.....	19	6, 739, 736	411, 453	299, 988	711, 441	118, 574	18. 66
\$500,000 to \$1,000,000.....	6	3, 811, 759	395, 561	1, 598, 196	1, 993, 757	664, 586	40. 53
\$1,000,000 to \$5,000,000.....	3	4, 919, 439					
\$5,000,000 and over.....							
Total.....	4, 406	52, 664, 020	4, 540, 664	8, 201, 050	12, 741, 714	2, 5, 372	24. 96
Reporting no net income.....	3, 481	1, 22, 317, 042					
Grand total.....	7, 887	30, 346, 978	4, 540, 664	8, 201, 050	12, 741, 714		

MINING AND QUARRYING.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	1, 754	\$1, 344, 570	\$150, 652	\$27, 240	\$186, 892	\$181	5. 46
\$2,000 to \$5,000.....	1, 034	3, 425, 731	357, 294	213, 137	570, 431	919	12. 87
\$5,000 to \$10,000.....	621	4, 433, 164	1, 383, 515	5, 435, 964	7, 819, 479	6, 724	28. 25
\$10,000 to \$50,000.....	1, 163	27, 684, 259	1, 894, 321	7, 359, 022	9, 253, 343	2, 6, 667	38. 37
\$50,000 to \$100,000.....	347	24, 113, 581	3, 721, 889	18, 940, 774	22, 662, 663	68, 467	44. 04
\$100,000 to \$250,000.....	331	51, 462, 856	3, 405, 679	15, 502, 113	18, 997, 810	141, 775	41. 78
\$250,000 to \$500,000.....	134	45, 468, 149	4, 035, 979	13, 414, 110	17, 450, 089	264, 395	36. 12
\$500,000 to \$1,000,000.....	66	48, 308, 970	12, 315, 297	29, 303, 134	41, 618, 431	756, 699	31. 12
\$1,000,000 to \$5,000,000.....	55	133, 719, 633	20, 814, 088	51, 991, 151	72, 805, 239	3, 831, 855	31. 94
\$5,000,000 and over.....	19	227, 816, 296					
Total.....	5, 524	597, 777, 209	49, 177, 732	142, 186, 645	191, 364, 377	2, 50, 760	233. 78
Reporting no net income.....	5, 137	171, 473, 129					
Grand total.....	10, 661	496, 304, 080	49, 177, 732	142, 186, 645	191, 364, 377		

MANUFACTURING—EMBRACING ALL MANUFACTURES.

Reporting net incomes:								
0 to \$2,000.....	12,861	\$11,072,733	\$1,429,097	\$335,188	\$1,704,285	\$179	5.52	
\$2,000 to \$5,000.....	9,855	31,950,011	3,913,553	2,945,725	6,839,278	895	13.90	
\$5,000 to \$10,000.....	6,893	49,350,338	24,991,328	58,061,029	83,052,357	6,639	28.49	
\$10,000 to \$50,000.....	12,472	291,514,562	19,725,362	77,323,069	97,048,431	27,477	38.88	
\$50,000 to \$100,000.....	3,532	249,640,958	19,725,362	160,752,339	196,471,237	66,375	42.22	
\$100,000 to \$250,000.....	2,960	465,326,978	35,718,898	175,440,091	206,442,482	164,890	47.16	
\$250,000 to \$500,000.....	1,252	437,733,885	31,002,331	209,442,251	246,107,620	329,903	47.59	
\$500,000 to \$1,000,000.....	1,746	547,169,283	36,665,369	413,143,469	487,053,996	918,870	47.08	
\$1,000,000 to \$5,000,000.....	530	1,034,592,558	73,910,527	110,506,852	757,245,124	7,560,665	49.11	
\$5,000,000 and over.....	104	1,633,085,108	110,506,852	676,078,272	757,245,124	7,560,665	49.11	
Total.....	51,205	4,691,496,014	337,923,377	1,774,121,433	2,112,044,810	255,081	245.12	
Reporting no net income.....	16,069	1,157,376,278						
Grand total.....	67,274	4,584,119,736	337,923,377	1,774,121,433	2,112,044,810			

MANUFACTURING: FOOD PRODUCTS, LIQUORS, AND TOBACCO.

Reporting net income:								
0 to \$2,000.....	3,042	\$2,378,410	\$92,166	\$40,127	\$318,293	\$178	5.50	
\$2,000 to \$5,000.....	1,368	6,334,055	729,243	495,055	1,324,298	1,021	14.29	
\$5,000 to \$10,000.....	1,297	9,260,446	4,253,323	10,771,400	15,066,723	6,767	29.56	
\$10,000 to \$50,000.....	2,225	50,932,720	3,130,119	12,582,176	13,712,295	28,008	39.49	
\$50,000 to \$100,000.....	561	39,790,285	4,966,007	22,003,028	26,969,955	65,780	41.93	
\$100,000 to \$250,000.....	410	64,318,477	3,504,863	15,487,885	18,962,748	140,687	41.72	
\$250,000 to \$500,000.....	135	45,523,211	4,360,955	16,941,877	21,302,832	206,285	39.86	
\$500,000 to \$1,000,000.....	80	53,443,348	9,171,234	34,270,296	43,441,530	775,742	38.70	
\$1,000,000 to \$5,000,000.....	56	112,244,454	11,013,510	52,591,428	63,604,938	4,513,210	43.67	
\$5,000,000 and over.....	14	145,659,720	11,013,510	52,591,428	63,604,938	4,513,210	43.67	
Total.....	9,778	529,897,126	41,443,420	165,310,172	206,753,592	230,694	239.19	
Reporting no net income.....	2,879	1,31,417,420						
Grand total.....	12,657	498,479,706	41,443,420	165,310,172	206,753,592			

² Average for returns reporting net income of \$2,000 and over.

¹ Deficit.

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.
MANUFACTURING: TEXTILE AND TEXTILE PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	1,292	\$1,238,383	\$161,887	\$42,011	\$203,898	\$158	5.13
\$2,000 to \$5,000.....	1,292	3,971,870	497,480	414,219	911,699	1,040	14.43
\$5,000 to \$10,000.....	877	6,317,900	3,310,394	9,794,878	13,105,272	7,050	32.11
\$10,000 to \$50,000.....	1,713	40,810,498	3,156,021	16,927,761	20,083,782	31,930	45.04
\$50,000 to \$100,000.....	629	44,591,253	6,663,182	42,522,675	49,185,857	78,572	49.53
\$100,000 to \$250,000.....	626	99,303,503	7,470,707	57,170,273	64,640,980	190,681	53.82
\$250,000 to \$500,000.....	339	120,105,442	7,652,676	57,919,102	65,571,778	366,323	53.72
\$500,000 to \$1,000,000.....	179	122,050,901	14,837,186	100,784,251	115,621,437	940,012	51.46
\$1,000,000 to \$5,000,000.....	123	224,676,904	5,186,818	58,988,094	64,174,912	8,015,614	62.76
\$5,000,000 and over.....	8	102,171,853					
Total.....	7,018	765,237,637	48,986,351	344,513,264	393,449,615	268,000	* 51.50
Reporting no net income.....	1,345	17,683,788					
Grand total.....	8,363	757,553,849	48,986,351	344,513,264	393,449,615		

MANUFACTURING: LEATHER AND LEATHER PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	228	\$202,711	\$34,683	\$6,244	\$40,927	\$175	5.36
\$2,000 to \$5,000.....	234	768,303	105,522	\$2,597	108,119	1,022	14.16
\$5,000 to \$10,000.....	184	1,828,349	976,159	2,279,107	3,255,266	7,218	28.77
\$10,000 to \$50,000.....	451	11,315,770	856,533	3,029,356	3,885,889	25,906	36.79
\$50,000 to \$100,000.....	103	10,563,012	1,294,535	5,260,595	6,554,930	63,610	40.33
\$100,000 to \$250,000.....	150	16,251,977	1,210,273	5,398,302	6,608,635	150,196	42.07
\$250,000 to \$500,000.....	44	15,709,883	1,331,118	7,035,990	8,367,108	334,684	45.55
\$500,000 to \$1,000,000.....	25	18,369,681	1,740,102	7,581,200	9,321,302	717,023	41.89
\$1,000,000 to \$5,000,000.....	13	22,921,115	2,201,615	1,106,114	3,307,729	1,653,865	16.86
\$5,000,000 and over.....	2	19,621,003					
Total.....	1,434	116,376,754	9,750,340	31,779,565	41,529,905	234,436	* 35.75
Reporting no net income.....	290	12,748,604					
Grand total.....	1,724	113,633,150	9,750,340	31,779,565	41,529,905		

MANUFACTURING: RUBBER AND RUBBER GOODS.

Reporting net income:									
0 to \$2,000.....	78	\$65,328	\$11,921	\$3,591	\$15,512	\$194	5.89		
\$2,000 to \$5,000.....	80	263,280	30,632	24,328	54,960	1,018	14.34		
\$5,000 to \$10,000.....	54	383,266	193,573	350,109	543,682	5,846	26.29		
\$10,000 to \$50,000.....	93	2,149,740	215,141	472,020	687,161	20,211	29.42		
\$50,000 to \$100,000.....	34	2,335,246	395,875	1,369,630	1,765,505	65,389	37.38		
\$100,000 to \$250,000.....	27	4,723,145	701,833	2,303,840	3,005,673	125,236	36.67		
\$250,000 to \$500,000.....	24	8,196,621	556,792	3,022,570	3,579,302	357,936	46.62		
\$500,000 to \$1,000,000.....	6	7,677,851	865,352	3,938,077	4,803,429	800,572	43.04		
\$1,000,000 to \$5,000,000.....	6	11,159,314	5,555,235	18,330,643	23,885,878	3,980,980	36.95		
\$5,000,000 and over.....		64,641,321							
Total.....	412	101,595,112	8,526,354	29,814,808	38,341,162	2,114,794	27.76		
Reported no net income.....	153	1,814,379							
Grand total.....	565	99,780,733	8,526,354	29,814,808	38,341,162				

MANUFACTURING: LUMBER AND WOOD PRODUCTS.

Reporting net income:								
0 to \$2,000.....	981	\$897,875	\$145,827	\$16,681	\$162,508	\$174	5.26	
\$2,000 to \$5,000.....	932	3,089,921	454,243	287,579	741,822	953	13.18	
\$5,000 to \$10,000.....	778	5,629,553	3,276,341	5,960,220	9,236,561	5,806	25.34	
\$10,000 to \$50,000.....	1,391	35,449,614	2,110,814	6,275,163	8,385,977	24,029	34.14	
\$50,000 to \$100,000.....	349	21,561,882	3,268,467	8,646,634	11,315,121	150,488	32.54	
\$100,000 to \$250,000.....	236	36,619,784	2,230,315	6,845,690	9,076,005	124,329	33.18	
\$250,000 to \$500,000.....	73	25,800,742	1,904,193	5,983,759	7,887,952	239,029	33.98	
\$500,000 to \$1,000,000.....	33	21,924,184	1,425,518	6,842,024	8,267,542	688,962	43.75	
\$1,000,000 to \$5,000,000.....	12	18,895,278						
\$5,000,000 and over.....								
Total.....	4,985	173,868,833	14,815,718	40,857,770	55,673,488	2,13,905	232.19	
Reported no net income.....	1,535	116,703,156						
Grand total.....	6,520	157,165,677	14,815,718	40,857,770	55,673,488			

² Average for returns reporting net income of \$2,000 and over.

¹ Deficit.

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.
MANUFACTURING: PAPER, PULP AND PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	118	\$113,387	\$25,270	\$3,446	\$28,716	\$98	3.58
\$2,000 to \$5,000.....	294	802,039	108,330	80,863	189,193	1,012	13.92
\$5,000 to \$10,000.....	187	1,359,080	743,198	1,729,881	2,473,079	6,986	28.64
\$10,000 to \$50,000.....	354	8,636,332	774,697	2,397,472	3,172,169	25,377	34.86
\$50,000 to \$100,000.....	125	9,099,940	1,404,777	5,257,335	6,662,112	62,850	38.79
\$100,000 to \$250,000.....	106	17,175,852	1,112,939	6,831,712	7,944,651	165,514	49.05
\$250,000 to \$500,000.....	48	16,198,300	2,040,839	9,659,975	11,700,814	316,481	43.48
\$500,000 to \$1,000,000.....	37	26,933,027	1,591,482	2,868,798	4,455,280	519,410	26.18
\$1,000,000 to \$5,000,000.....	8	15,868,587					
\$5,000,000 and over.....							
Total.....	1,277	96,186,503	7,810,532	28,524,482	36,335,014	\$31,350	27.82
Reporting no net income.....	252	1,347,487					
Grand total.....	1,529	92,715,016	7,810,532	28,524,482	36,335,014		

MANUFACTURING: PRINTING AND PUBLISHING.

Reporting net income:							
0 to \$2,000.....	2,299	\$1,757,944	\$179,705	\$21,356	\$201,061	\$101	5.01
\$2,000 to \$5,000.....	1,247	4,013,187	385,193	266,162	651,355	936	13.38
\$5,000 to \$10,000.....	696	4,868,516	1,367,854	2,108,408	3,476,262	4,910	23.30
\$10,000 to \$50,000.....	708	14,919,621	1,778,447	2,229,127	3,007,574	23,497	33.22
\$50,000 to \$100,000.....	128	9,053,657	1,441,610	2,889,695	4,081,305	31,75	31.75
\$100,000 to \$250,000.....	83	12,698,269	1,480,398	1,590,462	2,020,860	118,874	38.13
\$250,000 to \$500,000.....	17	5,300,049	554,212	1,222,629	1,776,841	222,105	30.27
\$500,000 to \$1,000,000.....	8	5,869,268	711,427	1,520,962	2,232,389	372,065	29.92
\$1,000,000 to \$5,000,000.....	6	7,461,705					
\$5,000,000 and over.....							
Total.....	5,192	65,942,216	5,548,846	11,848,801	17,397,647	\$2,604	27.11
Reporting no net income.....	2,006	19,845,864					
Grand total.....	7,198	56,096,352	5,548,846	11,848,801	17,397,647		

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES.

Reporting net income:									
0 to \$2,000.....	938	\$836,666	\$84,931	\$22,330	\$107,251	\$195	5.86		
\$2,000 to \$5,000.....	550	1,831,273	273,581	188,492	463,883	945	13.38		
\$5,000 to \$10,000.....	491	3,467,488	1,788,482	4,075,487	5,863,849	6,429	28.18		
\$10,000 to \$50,000.....	912	20,803,487	1,428,564	5,694,277	7,122,831	27,715	38.81		
\$50,000 to \$250,000.....	238	18,853,288	2,987,683	11,461,467	14,449,190	160,711	38.80		
\$250,000 to \$500,000.....	81	37,235,665	2,741,531	10,012,288	12,186,954	180,458	42.40		
\$500,000 to \$1,000,000.....	39	28,741,531	3,139,888	13,777,166	16,917,054	286,730	41.98		
\$1,000,000 to \$5,000,000.....	39	40,286,461	6,496,377	27,994,271	32,196,648	825,529	39.49		
\$5,000,000 and over.....	11	81,334,516	11,939,076	59,361,698	71,300,774	6,481,889	44.20		
Total.....	3,576	394,413,005	30,215,221	130,391,973	160,607,194	2,606,882	240.81		
Reporting no net income.....	1,639	14,870,639							
Grand total.....	5,215	379,542,366	30,215,221	130,391,973	160,607,194				

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS.

Reporting net income:									
0 to \$2,000.....	549	\$456,980	\$55,007	\$6,478	\$61,485	\$108	5.14		
\$2,000 to \$5,000.....	365	1,195,603	145,461	70,948	216,409	859	12.11		
\$5,000 to \$10,000.....	252	1,787,186	967,596	1,645,489	2,613,085	5,885	24.46		
\$10,000 to \$50,000.....	444	10,680,832	668,210	2,039,119	2,707,329	24,300	34.58		
\$50,000 to \$100,000.....	111	7,830,638	1,075,467	4,191,092	5,296,559	59,847	39.36		
\$100,000 to \$250,000.....	88	13,351,696	612,385	2,880,395	3,492,710	139,708	43.41		
\$250,000 to \$500,000.....	25	8,047,282	592,972	2,245,448	2,838,420	283,842	39.07		
\$500,000 to \$1,000,000.....	10	7,264,790	1,497,585	7,740,448	9,238,299	923,830	45.43		
\$1,000,000 to \$5,000,000.....	10	20,334,171	857,199	4,704,865	5,622,064	2,811,682	46.58		
\$5,000,000 and over.....	2	12,098,310	6,471,882	25,584,478	32,056,360	2,244,527	238.81		
Total.....	1,856	83,046,868	6,471,882	25,584,478	32,056,360	2,244,527	238.81		
Reporting no net income.....	966	17,737,380							
Grand total.....	2,822	75,309,488	6,471,882	25,584,478	32,056,360				

1 Deficit.

² Average for returns reporting net income of \$2,000 and over.

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.
MANUFACTURING: METAL AND METAL PRODUCTS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	2,051	\$2,043,854	\$284,394	\$112,764	\$397,158	\$220	6.51
\$2,000 to \$5,000.....	1,806	6,006,262	784,639	588,628	1,373,267	1,908	13.94
\$5,000 to \$10,000.....	1,362	9,854,535	5,638,601	14,032,206	19,670,857	7,089	29.49
\$10,000 to \$50,000.....	2,775	66,710,288	61,721,893	19,435,217	24,260,893	27,601	39.31
\$50,000 to \$100,000.....	879	61,721,893	9,388,543	44,021,419	53,409,962	67,693	43.13
\$100,000 to \$250,000.....	789	123,827,866	8,715,270	53,268,214	61,981,484	172,650	48.95
\$250,000 to \$500,000.....	359	126,613,493	11,078,469	76,606,417	87,684,886	360,843	51.76
\$500,000 to \$1,000,000.....	243	169,411,758	30,885,439	196,228,906	226,814,435	1,030,973	50.20
\$1,000,000 to \$5,000,000.....	220	431,803,969	69,188,025	498,250,200	527,438,225	9,589,786	50.95
\$5,000,000 and over.....	55	1,035,233,713					
Total.....	10,539	2,053,327,501	140,489,116	862,542,151	1,003,031,267	2 118,171	2 48.90
Reporting no net income.....	3,167	1 44,256,014					
Grand total.....	13,706	2,009,071,487	140,489,116	862,542,151	1,003,031,267		
ALL OTHER MANUFACTURING INDUSTRIES.							
Reporting net income:							
0 to \$2,000.....	1,345	\$1,081,195	\$163,306	\$34,170	\$197,476	\$180	5.50
\$2,000 to \$5,000.....	1,097	3,589,218	397,229	346,944	744,173	1,041	14.63
\$5,000 to \$10,000.....	1,715	5,088,019	2,443,767	5,314,154	7,757,921	6,433	27.60
\$10,000 to \$50,000.....	1,206	28,105,660	1,781,150	6,241,381	8,022,531	25,962	36.90
\$50,000 to \$100,000.....	309	21,740,434	3,132,952	13,127,849	16,260,801	64,019	40.86
\$100,000 to \$250,000.....	254	37,780,314	2,838,730	13,653,043	16,491,782	154,129	43.91
\$250,000 to \$500,000.....	107	37,551,462	2,838,730	15,027,318	18,471,573	297,929	42.05
\$500,000 to \$1,000,000.....	62	43,929,414	5,088,825	23,873,880	30,962,705	836,829	45.29
\$1,000,000 to \$5,000,000.....	37	68,362,655	4,625,374	23,353,230	27,900,604	4,660,101	44.83
\$5,000,000 and over.....	6	62,376,658					
Total.....	5,138	311,604,459	23,915,597	102,963,969	126,869,566	2 33,448	2 40.86
Reporting no net income.....	1,837	1 16,852,547					
Grand total.....	6,975	294,771,912	23,915,597	102,963,969	126,869,566		

CONSTRUCTION.

Reporting net income:									
0 to \$2,000.....	2,354	\$1,845,627	\$203,396	\$60,219	\$263,615	\$186	5.76		
\$2,000 to \$5,000.....	1,421	4,574,055	338,493	416,366	754,859	1,165	16.65		
\$5,000 to \$10,000.....	648	4,534,474	1,091,214	2,701,825	3,793,039	5,992	29.04		
\$10,000 to \$50,000.....	633	13,061,400	7,632,461	2,541,993	3,109,401	29,334	40.63		
\$50,000 to \$100,000.....	106	12,389,234	801,426	5,551,196	6,352,622	79,408	51.28		
\$100,000 to \$250,000.....	80	8,899,851	493,290	4,566,417	5,059,707	202,388	56.85		
\$250,000 to \$500,000.....	25	643,903	643,903	3,574,402	2,018,305	324,485	46.60		
\$500,000 to \$1,000,000.....	13	9,032,081	1,498,937	18,704,214	20,203,151	1,083,596	64.69		
\$1,000,000 to \$5,000,000.....	12	31,231,049	1,783,170	26,421,889	28,204,759	5,640,952	67.76		
\$5,000,000 and over.....	5	41,622,391							
Total.....	5,297	134,862,623	7,421,237	64,538,221	71,959,453	24,451	24.10		
Reporting no net income.....	2,434	116,614,010							
Grand total.....	7,731	118,248,607	7,421,237	64,538,221	71,959,453				

TRANSPORTATION AND OTHER PUBLIC UTILITIES.

Reporting net income:									
0 to \$2,000.....	6,839	\$4,537,739	\$337,097	\$285,135	\$622,232	\$249	7.69		
\$2,000 to \$5,000.....	2,499	8,092,747	582,635	320,096	902,731	876	12.47		
\$5,000 to \$10,000.....	1,031	7,237,877	2,847,417	2,928,472	5,770,889	4,307	19.56		
\$10,000 to \$50,000.....	1,340	29,505,811	1,869,924	2,918,295	4,788,219	17,604	25.09		
\$50,000 to \$100,000.....	272	19,083,233	4,491,282	6,048,179	10,539,461	38,049	23.83		
\$100,000 to \$250,000.....	277	44,228,678	4,500,948	5,515,104	10,016,032	82,099	22.85		
\$250,000 to \$500,000.....	122	43,831,947	5,576,746	6,782,980	12,359,726	167,023	22.90		
\$500,000 to \$1,000,000.....	74	53,971,902	16,922,782	26,000,559	43,523,341	524,378	25.58		
\$1,000,000 to \$5,000,000.....	83	170,127,899	45,411,894	15,419,208	60,831,102	2,253,004	15.30		
\$5,000,000 and over.....	27	397,660,009							
Total.....	12,564	778,277,842	82,540,725	66,813,028	149,353,753	2,260,888	24.30		
Reporting no net income.....	5,682	198,778,530							
Grand total.....	18,246	679,499,312	82,540,725	66,813,028	149,353,753				

2 Average for returns reporting net income of \$2,000 and over.

1 Deficit.

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

TRADE.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	15,979	\$14,483,243	\$2,590,261	\$1,569,355	\$4,159,616	\$239	7.18
\$2,000 to \$5,000.....	17,401	57,961,404	5,450,556	5,617,567	11,068,123	1,094	15.51
\$5,000 to \$10,000.....	10,116	71,357,558	20,608,647	49,745,294	70,353,941	6,057	28.62
\$10,000 to \$50,000.....	11,615	245,855,271	9,844,358	39,034,119	48,878,477	27,094	38.91
\$50,000 to \$100,000.....	1,804	125,631,058	12,180,536	56,824,549	69,014,085	65,478	43.00
\$100,000 to \$250,000.....	1,054	160,511,783	7,140,525	33,833,329	40,993,854	145,886	43.21
\$250,000 to \$500,000.....	281	94,880,820	7,156,665	37,945,913	45,102,608	313,213	46.08
\$500,000 to \$1,000,000.....	144	97,864,627	9,167,933	45,424,766	54,592,689	839,888	44.61
\$1,000,000 to \$5,000,000.....	65	122,354,993	5,155,803	20,582,454	25,737,957	3,679,851	40.50
\$5,000,000 and over.....	7	63,557,197					
Total.....	58,466	1,054,473,364	79,304,014	290,597,346	369,901,360	\$ 8,706	\$ 35.57
Reporting no net income.....	11,683	1,32,852,071					
Grand total.....	70,149	1,001,581,293	79,304,014	290,597,346	369,901,360		

PUBLIC SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Reporting net income:							
0 to \$2,000.....	5,168	\$3,764,007	\$329,076	\$70,826	\$399,902	\$169	5.31
\$2,000 to \$5,000.....	2,360	7,537,179	556,210	472,299	1,028,509	1,002	14.37
\$5,000 to \$10,000.....	1,002	7,159,716	1,779,085	3,278,282	5,057,367	5,047	25.15
\$10,000 to \$50,000.....	1,009	20,110,799	646,796	1,970,735	2,617,531	24,014	34.49
\$50,000 to \$100,000.....	1,109	7,590,065	646,796	2,102,369	2,773,574	52,332	35.52
\$100,000 to \$250,000.....	53	7,893,018	700,559	914,970	1,705,529	81,216	22.63
\$250,000 to \$500,000.....	21	7,536,894	343,248	1,016,262	1,359,510	226,585	34.91
\$500,000 to \$1,000,000.....	6	3,894,358					
\$1,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Total.....	9,745	65,402,036	5,116,179	9,825,743	14,941,922	\$ 3,265	\$ 24.24
Reporting no net income.....	5,154	120,362,232					
Grand total.....	14,899	45,039,744	5,116,179	9,825,743	14,941,922		

FINANCE, BANKING, INSURANCE, ETC.

Reporting net income:									
0 to \$2,000.....	19,437	\$14,902,665	\$1,943,317	\$109,313	\$2,052,630	\$100	4.88		
\$2,000 to \$5,000.....	12,807	42,066,458	4,609,298	1,740,068	6,347,306	762	10.79		
\$5,000 to \$10,000.....	8,331	58,818,724	13,619,125	7,458,679	21,577,811	2,888	14.81		
\$10,000 to \$50,000.....	7,472	145,790,984	5,403,432	3,920,975	9,414,407	11,695	16.65		
\$50,000 to \$100,000.....	805	20,543,870	6,457,388	6,040,359	12,697,927	27,725	18.10		
\$100,000 to \$250,000.....	498	70,164,075	4,831,819	4,131,980	8,884,353	62,128	18.10		
\$250,000 to \$500,000.....	145	48,831,819	4,752,373	3,733,865	10,446,045	139,281	19.99		
\$500,000 to \$1,000,000.....	75	52,246,282	4,712,180	3,733,865	10,446,045	397,423	19.56		
\$1,000,000 to \$5,000,000.....	58	117,821,740	10,436,948	12,613,357	23,030,545	3,201,764	33.04		
\$5,000,000 and over.....	8	77,523,818	6,869,727	18,744,386	25,614,113				
Total.....	49,589	631,660,447	59,093,798	60,993,402	120,087,200	2,3,983	2 17.93		
Reporting no net income.....	18,543	1,205,974,827							
Grand total.....	68,132	478,685,620	59,093,798	60,993,402	120,087,200				

COMBINATIONS, PREDOMINANT INDUSTRY NOT ASCERTAINABLE.

Reporting net income:							
0 to \$2,000.....	2,502	\$1,706,241	\$147,174	\$22,920	\$170,094	\$67	5.18
\$2,000 to \$5,000.....	1,017	3,284,053	318,931	200,717	519,648	918	13.02
\$5,000 to \$10,000.....	566	3,990,676	1,457,637	2,212,811	3,670,448	5,126	23.15
\$10,000 to \$50,000.....	716	15,854,832	1,431,330	2,301,504	3,292,834	21,130	31.06
\$50,000 to \$100,000.....	153	10,409,636	1,592,822	4,937,482	6,530,304	55,342	33.40
\$100,000 to \$250,000.....	118	18,447,201	1,695,219	3,354,940	7,030,139	123,657	33.65
\$250,000 to \$500,000.....	57	13,776,656	2,402,144	3,536,149	10,938,283	266,788	38.02
\$500,000 to \$1,000,000.....	41	28,766,641	7,135,302	26,700,777	33,836,079	846,402	39.08
\$1,000,000 to \$5,000,000.....	40	86,633,032	12,380,198	38,021,771	50,401,969	5,040,197	35.25
\$5,000,000 and over.....	10	143,004,251					
Total.....	5,220	331,879,219	28,080,757	88,289,071	116,369,828	2,42,815	2 35.25
Reporting no net income.....	3,724	1,411,191,223					
Grand total.....	8,944	290,687,996	28,080,757	88,289,071	116,369,828		

1 Deficit.

2 Average for returns reporting net income of \$2,000 and over.

TABLE 12.—CORPORATION RETURNS—DISTRIBUTION BY INCOME CLASSES BY INDUSTRIAL GROUPS—Continued.

INACTIVE CONCERNS.

Income classes.	Number.	Net income.	Income tax.	War profits and excess profits tax.	Total tax.	Average amount of tax.	Per cent of total tax to net income.
Reporting net income:							
0 to \$2,000.....	45	\$18,475					
\$2,000 to \$5,000.....							
\$5,000 to \$10,000.....							
\$10,000 to \$50,000.....							
\$50,000 to \$100,000.....							
\$100,000 to \$250,000.....							
\$250,000 to \$500,000.....							
\$500,000 to \$1,000,000.....							
\$1,000,000 to \$5,000,000.....							
\$5,000,000 and over.....							
Total.....	45	18,475					
Reporting no net income.....	43,611	12,792,953					
Grand total.....	43,656	12,774,478					

Deficit.

TABLE 13—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES.

[Income returned for the calendar year ended Dec. 31, 1918.]

ALABAMA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	93	\$325,231	\$23,514	\$21,809	\$45,323	27	\$92,677	
Mining and quarrying.....	135	3,269,431	262,588	928,191	1,190,779	47	439,303	
Manufacturing:								
Food products, liquors, and tobacco.....	117	1,075,191	69,184	312,180	411,364	24	52,021	
Textile and textile products.....	70	6,334,890	335,365	3,317,704	3,653,159	5	26,633	
Leather and leather products.....	3	40,053	2,108	17,289	13,407	0	0	
Rubber and rubber goods.....	1	1,113	.....	.....	.....	0	0
Lumber and wood products.....	158	3,052,044	288,777	408,967	697,744	36	333,580	
Paper and pulp products.....	1	.....	.....	.....	.....	1	1,711
Printing and publishing.....	1	316,245	24,887	56,272	81,159	8	16,374	
Chemicals and allied substances.....	45	896,538	72,362	159,129	231,491	35	254,891	
Stone, clay, and glass products.....	24	61,896	4,462	3,636	8,098	11	68,226	
Metal and metal products.....	70	10,235,427	899,159	2,530,259	3,423,418	12	93,969	
All other manufacturing industries.....	14	107,315	7,307	21,753	29,060	4	49,839	
Total manufacturing.....	597	22,120,772	1,703,641	6,857,259	8,560,900	136	897,304	
Construction.....	51	461,612	24,260	205,340	229,600	18	196,036	
Transportation and other public utilities.....	137	1,231,297	126,080	60,208	186,288	42	357,923	
Trade.....	940	10,568,186	730,241	2,738,243	3,468,484	91	369,571	
Public service—professional, amusements, hotels, etc.....	140	95	23,790	53,839	77,629	45	162,324	
Finance, banking, insurance, etc.....	776	4,482,716	344,595	331,531	676,126	186	501,666	
Combinations—predominant industry not ascertainable.....	61	1,397,524	121,090	324,470	445,560	21	88,123	
Inactive concerns.....	278	.....	.....	.....	.....	278	8,317
Total.....	3,228	44,240,690	3,359,799	11,520,890	14,880,080	891	3,113,244	

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

ALASKA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.	2						2	\$7,334
Mining and quarrying.	9	82,827				6	43,331	
Manufacturing:								
Food products, liquors, and tobacco.	9	121,827	\$8,486		\$98,863	1	3,230	
Textile and textile products.								
Leather and leather products.								
Rubber and rubber goods.								
Lumber and wood products.	5	91,681	4,497		50,200	3	4,125	
Paper and pulp products.								
Printing and publishing.	3	3,889	227			2	5,147	
Chemicals and allied substances.								
Stone, clay, and glass products.								
Metal and metal products.	3	14,952	994		1,222			
All other manufacturing industries.								
Total manufacturing.	20	232,349	14,204		90,285	6	12,502	
Construction.								
Transportation and other public utilities.	2	45,101	3,707		3,217	1	19,423	
Trade.	9	277,631	18,046		47,537	1	94	
Public service—professional, amusements, hotels, etc.	25	35,018	3,393		1,820	8	24,020	
Finance, banking, insurance, etc.	4	122,849	7,432		10,078	2	1,734	
Combinations—predominant industry not ascertainable.	20	28,451	2,534		164	3	21,537	
Inactive concerns.	7					2	7,957	
Inactive concerns.	29					29	5,755	
Total.	127	694,256	49,117		153,701	60	142,747	

ARIZONA.

Agriculture and related industries.....	81	26	\$292,723	\$22,868	\$56,735	\$79,603	55	\$503,594
Mining and quarrying.....	79	22	8,078,429	629,143	2,500,830	3,189,973	57	1,151,666
Manufacturing:								
Food products, liquors, and tobacco.....	18	15	212,582	17,542	36,342	53,884	3	4,073
Textile and textile products.....								
Leather and leather products.....								
Rubber and rubber goods.....	7	3	38,131	3,579	2,307	5,886	4	106,498
Lumber and wood products.....								
Paper and pulp products.....	16	14	58,476	3,612	6,757	10,379	2	17,184
Printing and publishing.....	2							
Chemicals and allied substances.....	7							
Stone, clay, and glass products.....	2	5	180,448	20,713	1,057	21,770	1	14,695
Metal and metal products.....	7	1	64,902	6,797	6,263	13,060	2	9,213
All other manufacturing industries.....	2							299
Total manufacturing.....	53	38	554,539	52,243	52,736	101,979	15	147,962
Construction.....	11	8	40,296	3,468		3,468	3	1,786
Transportation and other public utilities.....	51	29	382,694	39,290	15,044	54,334	22	132,495
Trade.....	172	144	1,056,731	83,474	117,415	200,889	28	86,719
Public service—professional, amusements, hotels, etc.....	28	20	31,476	1,157	1,002	2,159	8	29,148
Finance, banking, insurance, etc.....	158	107	888,220	66,584	139,049	205,633	51	276,360
Combinations—predominant industry not ascertainable.....	38	23	387,355	38,043	34,102	72,145	15	57,404
Inactive concerns.....	430						430	17,759
Total.....	1,101	417	11,712,463	936,270	2,976,913	3,913,183	684	2,404,893

ARKANSAS.

Agriculture and related industries.....	113	80	\$364,405	\$22,500	\$22,490	\$44,990	33	\$179,803
Mining and quarrying.....	50	32	245,995	20,323	25,859	46,182	18	119,485
Manufacturing:								
Food products, liquors, and tobacco.....	70	57	761,483	47,821	253,740	301,561	13	105,511
Textile and textile products.....	10	9	187,919	8,927	95,041	103,988	1	6,855
Leather and leather products.....	1	1	29,413	2,457	5,440	7,897		
Rubber and rubber goods.....	1		3,073	129		159		
Lumber and wood products.....	128	107	4,499,408	408,428	869,662	1,278,090	21	245,412
Paper and pulp products.....	1	1	171					
Printing and publishing.....	19	16	150,362	10,508	38,377	49,085	3	878
Chemicals and allied substances.....	19	16	610,466	36,457	257,448	293,885	3	18,325
Stone, clay, and glass products.....	11	8	131,070	8,207	47,862	56,069	3	11,939
Metal and metal products.....	15	9	87,527	5,469	23,497	28,966	6	26,926
All other manufacturing industries.....	12	10	117,598	9,311	20,760	30,071	2	7,256
Total manufacturing.....	287	235	6,577,612	537,694	1,612,047	2,149,741	52	422,132

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

ARKANSAS—Continued.

Industrial groups.	Corporations reporting net income.				Corporations reporting no net income.			
	Total number of corporations.	Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
	Construction.....	11	7	\$111,836	\$7,292	\$38,535	\$45,827	4	$66,192
Transportation and other public utilities.....	91	59	432,313	38,399	19,606	58,005	32	416,772
Trade.....	632	583	7,662,656	548,594	2,009,016	2,558,210	49	356,978
Public service—professional, amusements, hotels, etc.....	78	63	493,560	39,714	86,971	126,685	15	23,100
Finance, banking, insurance, etc.....	564	519	4,029,484	306,725	336,289	643,014	45	115,442
Combinations—predominant industries not ascertainable.....	54	43	361,680	29,542	45,179	74,721	11	99,680
Inactive concerns.....	113	3	.....	.....	.....	.....	110	847
Total.....	1,993	1,624	20,279,541	1,550,783	4,196,592	5,747,375	369	1,890,431
CALIFORNIA.								
Agriculture and related industries.....	1,047	558	\$9,187,635	\$857,041	\$1,022,692	\$1,879,733	689	\$4,859,422
Mining and quarrying.....	702	301	29,284,072	2,797,632	5,316,020	8,113,652	501	9,279,655
Manufacturing:								
Food products, liquors, and tobacco.....	566	416	23,403,676	1,789,513	7,369,014	9,158,527	250	2,242,997
Textile and textile products.....	114	89	3,369,077	214,059	1,464,175	1,678,234	25	87,967
Leather and leather products.....	44	41	1,611,949	118,715	546,176	664,891	3	5,320
Rubber and rubber goods.....	17	13	373,623	21,980	168,056	190,049	4	11,661
Lumber and wood products.....	168	104	3,705,840	356,729	487,978	854,707	64	968,281
Paper and pulp products.....	246	19	2,200,242	219,445	389,584	608,079	7	94,737
Printing and publishing.....	26	186	2,534,652	202,186	975,547	777,733	60	217,505
Chemicals and allied substances.....	168	102	23,660,767	1,902,999	7,350,128	9,482,727	66	449,044
Stone, clay, and glass products.....	70	29	923,935	63,339	352,579	415,918	41	504,085
Metal and metal products.....	345	251	13,926,286	831,365	6,520,886	7,352,201	94	487,062
All other manufacturing industries.....	194	133	2,787,978	211,479	796,025	1,007,504	61	791,891
Total manufacturing.....	1,958	1,383	78,847,375	5,931,415	26,200,048	32,194,403	675	5,591,751
Construction.....	243	142	4,072,290	172,322	2,435,240	2,597,562	101	1,585,855
Transportation and other public utilities.....	773	502	21,768,027	1,899,509	5,112,604	7,012,113	371	3,210,402
Trade.....	2,688	2,161	42,016,292	3,248,720	10,139,608	13,388,328	727	3,648,844

Public service—professional, amusements, hotels, etc.....	791	511	3,745,385	304,545	455,468	700,013	380	1,560,970
Finance, banking, insurance, etc.....	3,535	2,043	26,172,143	2,430,413	694,478	3,124,891	1,692	11,826,910
Combinations—predominant industry not ascertainable.....	682	277	11,675,902	1,130,275	1,659,876	2,790,151	565	2,848,474
Inactive concerns.....	2,145	3	1,432	.....	.....	.....	2,442	551,744
Total.....	14,464	7,881	226,771,653	18,771,872	53,086,034	71,857,906	8,083	44,974,027

COLORADO.

Agriculture and related industries.....	370	243	\$2,910,408	\$245,911	\$488,043	\$735,954	127	\$635,957
Mining and quarrying.....	569	131	4,741,956	389,607	1,255,492	1,615,099	388	4,094,975
Manufacturing:								
Food products, liquors, and tobacco.....	193	147	38,453,391	2,477,041	16,867,207	19,344,248	46	456,122
Textile and textile products.....	21	16	416,906	28,363	147,111	176,044	5	13,457
Leather and leather products.....	8	7	35,488	2,408	2,203	4,611	1	3,284
Rubber and rubber goods.....	3	3	4,720	143	.....	.....	2	27,250
Lumber and wood products.....	36	19	475,451	42,798	90,338	133,136	17	74,972
Paper and pulp products.....	4	3	45,956	4,882	.....	.....	1	3,225
Printing and publishing.....	82	66	586,331	51,206	69,737	121,023	16	24,613
Chemicals and allied substances.....	62	30	669,850	63,352	90,461	153,813	26	32,189
Stone, clay, and glass products.....	30	24	1,109,351	112,347	127,312	239,689	6	29,040
Metal and metal products.....	81	52	4,015,864	445,719	148,312	594,031	29	390,380
All other manufacturing industries.....	44	29	635,077	28,827	313,997	344,824	15	38,191
Total manufacturing.....	566	302	46,418,485	3,257,746	17,838,608	21,116,444	164	1,092,723
Construction.....	69	38	117,685	7,166	16,799	23,965	31	97,472
Transportation and other public utilities.....	215	130	2,019,326	216,358	21,249	237,607	85	2,420,383
Trade.....	1,315	1,091	10,072,024	727,198	2,210,205	2,937,403	224	663,336
Public service—professional, amusements, hotels, etc.....	265	150	613,022	53,313	57,086	110,399	85	227,959
Finance, banking, insurance, etc.....	1,287	906	6,496,037	527,768	562,314	1,090,082	374	1,342,567
Combinations—predominant industry not ascertainable.....	187	96	840,399	79,899	58,972	138,871	91	351,845
Inactive concerns.....	2,334	6	518	.....	.....	.....	2,328	112,063
Total.....	7,170	3,273	74,209,860	5,501,966	22,528,858	28,033,824	3,897	11,039,270

CONNECTICUT.

Agriculture and related industries.....	78	41	\$858,179	\$60,831	\$286,690	\$347,521	37	\$298,398
Mining and quarrying.....	17	6	111,092	11,178	6,626	17,804	11	58,674
Manufacturing:								
Food products, liquors, and tobacco.....	117	90	2,523,204	230,774	756,075	986,849	27	391,050
Textile and textile products.....	228	205	30,970,096	2,043,132	12,893,513	14,936,645	23	168,455
Leather and leather products.....	16	12	553,055	44,407	163,410	207,817	4	26,537
Rubber and rubber goods.....	17	10	879,907	73,285	242,988	316,253	7	67,437
Lumber and wood products.....	47	32	231,809	20,158	14,370	34,528	15	32,835

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

CONNECTICUT—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.						Corporations reporting no net income.	
		Net income.		Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.	
		Number.							
Manufacturing—Continued.									
Paper and pulp products.....	46	35	\$1,498,539	\$104,171	\$561,235	11	\$865,406	\$46,940	
Printing and publishing.....	104	76	784,585	63,572	136,490	28	200,632	154,387	
Chemicals and allied substances.....	57	41	1,546,433	118,649	466,633	16	585,281	36,783	
Stone, clay, and glass products.....	31	22	858,578	72,981	198,340	9	270,921	108,408	
Metal and metal products.....	510	413	63,655,263	4,479,173	21,674,300	97	29,153,473	1,423,865	
All other manufacturing industries.....	198	162	18,047,426	1,273,176	6,732,767	36	8,005,943	841,232	
Total manufacturing.....	1,371	1,068	121,848,895	8,523,048	46,840,103	273	55,363,151	3,317,867	
Construction.....	199	152	1,039,450	70,139	110,950	47	181,089	140,955	
Transportation and other public utilities.....	259	202	6,775,011	745,163	181,217	57	926,380	1,874,027	
Trade.....	1,134	932	10,604,229	786,014	2,453,836	182	3,239,850	544,313	
Public-service—professional, amusements, hotels, etc.....	290	200	641,630	41,697	67,397	90	109,094	288,242	
Finance, banking, insurance, etc.....	709	506	15,780,440	1,529,570	1,169,589	203	2,699,439	3,447,593	
Combinations—predominant industry not ascertainable.....	150	90	4,667,423	269,443	2,327,408	60	2,587,851	377,137	
Inactive concerns.....	392	2	37	.....	.....	590	.....	465,713
Total.....	4,799	3,249	162,323,386	12,028,383	53,443,796	1,550	65,472,179	10,782,919	

DELAWARE.

Agriculture and related industries.....	17	7	\$95,587	\$5,905	\$36,168	10	\$42,073	\$61,529
Mining and quarrying.....	11	5	789,211	93,586	.....	6	93,586	28,385
Manufacturing:								
Food products, liquors, and tobacco.....	44	42	688,067	56,502	141,228	2	197,730	28,321
Textile and textile products.....	10	9	2,140,261	137,215	981,906	1	1,119,124	3,302
Leather and leather products.....	9	5	359,168	23,047	155,984	4	178,981	34,300
Rubber and rubber goods.....	1	1	191,207	13,760	74,512	.....	88,302	.....
Lumber and wood products.....	12	11	355,478	25,554	123,877	2	149,431	3,794
Paper and pulp products.....	5	3	171,097	13,298	54,289	2	67,585	119,872
Printing and publishing.....	16	11	210,960	48,503	38,353	5	56,856	12,068

Chemicals and allied substances.....	11	36,683,953	2,696,061	13,183,444	15,879,505	2	26,374
Stone, clay, and glass products.....	6	229,123	26,840	.....	26,840	2	4,503
Metal and metal products.....	21	1,455,535	82,972	738,232	821,204	5	313,396
All other manufacturing industries.....	10	179,323	16,396	32,105	48,501	4	4,430
Total manufacturing.....	146	42,664,172	3,110,149	15,523,910	18,634,059	29	550,360
Construction.....	23	346,811	13,422	195,979	209,401	3	6,114
Transportation and other public utilities.....	30	308,698	26,371	125,751	152,122	15	442,568
Trade.....	102	1,013,960	69,169	254,213	323,382	10	25,768
Public service—professional, amusements, hotels, etc.....	29	573,486	27,055	316,084	343,139	8	33,491
Finance, banking, insurance, etc.....	145	843,550	74,248	58,903	132,851	50	720,320
Combinations—predominant industry not ascertainable.....	24	34,597	2,014	5,138	7,152	12	55,125
Inactive concerns.....	161	.....	.....	.....	.....	161	15,342
Total.....	688	46,730,072	3,421,919	16,515,846	19,937,765	304	1,939,002

DISTRICT OF COLUMBIA.

Agriculture and related industries.....	8	\$6,766	\$328	\$490	\$818	6	\$18,339
Mining and quarrying.....	14	21,111	2,033	.....	2,033	11	58,451
Manufacturing:							
Food products, liquors, and tobacco.....	21	1,420,713	115,346	463,177	578,523	7	132,197
Textile and textile products.....	6	40,246	3,111	5,679	8,790	1	680
Leather and leather products.....	1	6,585	421	1,075	1,496	.....	.....
Rubber and rubber goods.....	1	522	.....	.....	.....	1	1,358
Lumber and wood products.....	2	189,609	13,270	50,781	64,051	1	53,433
Paper and pulp products.....	5	809,812	61,225	249,451	310,676	9	91,098
Printing and publishing.....	37	177,760	16,056	34,746	50,802	3	31,076
Chemicals and allied substances.....	10	3,849	142	.....	142	1	13,921
Stone, clay, and glass products.....	3	1,184,417	109,653	214,150	323,803	3	11,428
Metal and metal products.....	20	123,095	9,959	29,707	39,666	4	49,157
All other manufacturing industries.....	11	.....	.....	.....	.....	.....	.....
Total manufacturing.....	116	3,936,638	329,153	1,048,766	1,377,949	30	384,348
Construction.....	40	157,753	10,358	24,452	34,810	9	102,614
Transportation and other public utilities.....	37	2,635,742	288,928	175,988	464,916	11	237,066
Trade.....	225	4,666,916	308,839	1,720,474	2,029,313	27	103,346
Public service—professional, amusements, hotels, etc.....	110	1,537,693	125,712	445,147	570,859	20	61,639
Finance, banking, insurance, etc.....	151	2,079,684	191,163	103,750	294,943	45	167,157
Combinations—predominant industry not ascertainable.....	17	58,214	4,122	18,071	17,493	8	199,344
Inactive concerns.....	.....	.....	.....	.....	.....	.....	.....
Total.....	719	15,100,590	1,260,716	3,532,138	4,702,854	167	1,332,284

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

FLORIDA.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	190		\$1,240,508	\$100,002	\$241,707	\$341,709	94	\$393,368
Mining and quarrying.....	19		6,744	277	189	405	6	41,760
Manufacturing:								
Food products, liquors, and tobacco.....	96	66	610,569	49,881	84,980	134,861	30	167,268
Textile and textile products.....	9	7	35,234	1,950	6,707	8,657	2	1,040
Leather and leather goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	90	53	1,671,814	152,557	245,753	448,310	37	445,934
Paper and pulp products.....	1	1	4,803	347	.....	347	.....	.....
Printing and publishing.....	54	37	179,641	11,925	34,608	46,533	17	15,141
Chemicals and allied substances.....	63	47	683,358	58,958	92,900	151,948	16	103,809
Stone, clay, and glass products.....	7	7	31,070	2,537	2,841	5,378	.....	.....
Metal and metal products.....	20	16	31,282	6,503	16,233	22,736	4	13,628
All other manufacturing industries.....	28	23	262,989	26,205	5,375	31,580	5	10,125
Total manufacturing.....	368	257	3,570,830	310,863	539,487	830,330	111	756,945
Construction.....	35	23	47,806	2,125	1,416	3,541	12	147,658
Transportation and other public utilities.....	160	102	949,324	79,097	153,308	232,405	58	542,887
Trade.....	694	567	5,025,881	385,720	796,930	1,182,460	127	496,553
Public service—professional, amusements, hotels, etc.....	152	89	330,351	23,027	37,604	60,631	63	164,797
Finance, banking, insurance, etc.....	840	475	2,292,663	155,683	50,746	206,429	365	2,464,661
Combinations—predominant industry not ascertainable.....	123	70	659,073	59,357	67,937	127,294	53	349,131
Inactive concerns.....	451	2	.....	.....	.....	.....	449	67,710
Total.....	3,023	1,685	14,073,439	1,116,151	1,880,324	3,005,475	1,338	5,428,470

GEORGIA.

Agriculture and related industries.....	179	119	\$425,006	\$26,999	\$40,586	\$67,585	60	\$369,918
Mining and quarrying.....	36	19	255,255	21,625	46,413	68,038	17	105,331

Manufacturing:													
Food products, liquors, and tobacco.....	161	134	5,181,425	313,198	2,412,745	2,725,943	315,100						
Textile and textile products.....	164	156	26,066,847	1,391,884	14,082,742	15,474,626	126,048						
Leather and leather products.....	8	8	506,661	34,147	198,100	232,247							
Rubber and rubber goods.....	2	2	16,966	1,427	1,066	2,493							
Lumber and wood products.....	143	115	1,571,388	116,929	369,956	486,885	616,349						
Paper and pulp products.....	10	10	640,188	46,016	232,504	278,550							
Printing and publishing.....	66	53	469,799	39,265	59,999	99,264	30,515						
Chemicals and allied substances.....	165	132	3,529,426	290,241	775,955	1,066,196	331,000						
Stone, clay, and glass products.....	46	40	44,051	142,381	98,333	142,381	10,353						
Metal and metal products.....	73	60	1,658,479	151,899	296,158	447,967	81,315						
All other manufacturing industries.....	42	38	830,730	54,391	305,520	300,451	7,213						
Total manufacturing.....	880	748	41,029,316	2,483,928	18,833,078	21,317,006	1,518,183						
Construction.....	60	44	486,828	45,072	9,382	54,654	129,026						
Transportation and other public utilities.....	228	160	2,232,190	236,681	26,854	263,535	1,345,364						
Trade.....	1,349	1,217	16,786,593	1,209,859	4,367,002	5,576,812	1,030,617						
Public service—professional, amusements, hotels, etc.....	132	103	776,066	59,769	127,013	186,861	108,337						
Finance, banking, insurance, etc.....	1,152	960	8,556,943	776,908	1,111,581	1,356,246	1,356,246						
Combinations—predominant industry not ascertainable.....	1,129	87	1,592,916	168,125	163,847	331,972	389,274						
Inactive concerns.....	239	1	1,530				5,157						
Total.....	4,384	3,458	72,142,676	5,028,966	23,949,078	28,978,044	6,352,453						

HAWAII.

Agriculture and related industries.....	50	40	\$4,213,032	\$403,700	\$756,577	\$1,160,277	\$341,014
Mining and quarrying.....	1						27,199
Manufacturing:							
Food products, liquors, and tobacco.....	51	35	4,967,754	397,007	1,548,206	1,945,213	123,212
Textile and textile products.....							973
Leather and leather products.....							
Rubber and rubber goods.....							
Lumber and wood products.....	1	1	1,624				
Paper and pulp products.....							
Printing and publishing.....	18	8	59,087	4,029	14,755	18,784	14,296
Chemicals and allied substances.....	2	2	507,729	37,348	162,492	229,840	
Stone, clay, and glass products.....	2	2	141,074	15,920	4,410	20,330	
Metal and metal products.....	3						
All other manufacturing industries.....	5	4	2,941				4,639
Total manufacturing.....	82	52	5,680,209	454,304	1,759,863	2,214,167	143,308
Construction.....	8	5	120,452	12,567	7,651	20,218	9,024
Transportation and other public utilities.....	33	22	1,936,578	192,469	288,807	481,276	91,273
Trade.....	127	95	2,155,534	215,305	131,279	366,584	115,446
Public service—professional, amusements, hotels, etc.....	20	17	42,238	2,659	3,993	6,652	1,421
Finance, banking, insurance, etc.....	99	79	1,046,932	95,020	190,961	195,981	83,971

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.
HAWAII—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Combinations—predominant industry not ascertainable.....	38		\$8,828,834	\$707,004	\$2,862,224	\$3,569,228	11	\$62,024
Inactive concerns.....	21						21	9,558
Total.....	479	337	24,023,809	2,083,028	5,931,355	8,014,383	143	884,848
IDAHO.								
Agriculture and related industries.....	75	46	\$532,421	\$49,122	\$57,535	\$106,657	29	\$84,962
Mining and quarrying.....	44	17	2,291,528	193,971	616,314	810,285	27	219,211
Manufacturing:								
Food products, liquors, and tobacco.....	40	27	108,268	7,260	10,102	17,362	13	62,081
Textile and textile products.....	1	1	4,372	285		285		
Leather and leather products.....	1	1						
Rubber and rubber goods.....	19	13	1,330,298	140,358	139,997	280,355	6	31,002
Lumber and wood products.....	13	10	14,214	386		386	3	9,773
Paper and pulp products.....	13	10	2,013	53		53		
Printing and publishing.....	1	1	7,200					
Chemicals and allied substances.....	5	1	1,200					
Stone, clay, and glass products.....	6	5	364,065	24,575	146,735	171,310	4	7,591
Metal and metal products.....	6	5					1	3,227
All other manufacturing industries.....	2	1	1,062				1	17
Total manufacturing.....	87	59	1,826,111	172,917	296,834	469,751	28	116,691
Construction.....	4	1	1,869				3	33,151
Transportation and other public utilities.....	57	40	120,526	8,817	4,133	12,970	17	183,725
Trade.....	292	253	1,437,860	106,446	138,340	244,786	39	173,324
Public service—professional, amusements, hotels, etc.....	54	42	45,598	1,245	583	1,828	12	36,076
Finance, banking, insurance, etc.....	255	179	966,959	67,381	112,648	180,029	76	645,965
Combinations—predominant industry not ascertainable.....	46	20	82,322	7,588		7,588	26	101,848
Inactive concerns.....	270						270	8,702
Total.....	1,184	657	7,305,194	607,507	1,226,387	1,833,894	527	1,603,655

ILLINOIS.

	190	115	\$655,807	\$45,773	\$127,592	\$173,365	75	\$648,420
	542	274	64,257,224	4,401,638	26,109,222	30,600,860	268	2,289,889
Agriculture and related industries.....	866	646	57,289,947	4,242,348	21,210,756	25,453,104	220	1,199,196
Mining and quarrying.....	639	436	22,196,108	2,246,342	8,533,496	10,769,738	203	598,252
Manufacturing:	110	96	67,392,375	4,755,828	2,251,598	2,797,496	14	41,281
Food products, liquors, and tobacco.....	34	23	961,410	74,967	2,417,296	2,457,163	11	38,758
Textile and textile products.....	397	299	11,903,251	1,014,233	2,817,654	3,851,387	18	963,925
Leather and leather products.....	87	85	4,468,797	301,302	1,796,754	2,098,146	13	41,130
Rubber and rubber goods.....	34	23	8,334,042	675,452	1,796,206	2,471,658	9	1,291,149
Lumber and wood products.....	877	560	47,783,151	4,633,160	27,646,409	26,701,569	219	606,205
Paper and pulp products.....	487	298	34,702,866	3,328,294	1,712,648	2,040,942	42	270,894
Printing and publishing.....	143	101	23,111,234	1,763,000	66,032,637	83,686,637	438	3,540,540
Chemicals and allied substances.....	1,600	1,162	40,474,871	3,038,074	13,206,774	16,244,848	228	1,652,574
Stone, clay, and glass products.....	870	642	426,913,052	34,076,180	142,436,468	176,512,648	1,803	10,233,904
Metal and metal products.....	6,121	4,318	4,837,272	373,037	1,171,165	1,544,202	294	931,276
All other manufacturing.....	707	413	47,280,185	5,442,514	857,670	6,300,178	424	5,386,332
Construction.....	1,125	701	126,655,163	9,819,820	36,940,398	46,790,218	1,099	5,210,124
Trade.....	5,273	4,174	6,643,787	588,607	614,063	1,202,670	547	2,425,724
Public service—professional, amusements, hotels, etc.....	1,398	851	47,429,749	4,199,326	5,356,924	9,556,250	445	5,768,068
Finance, banking, insurance, etc.....	2,250	1,805	34,651,183	3,815,080	2,196,765	6,011,845	160	1,360,353
Combinations—predominant industry not ascertainable.....	427	267	2,160	.....	.....	.....	.....	.....
Inactive concerns.....	2,373	2	.....	.....	.....	.....	2,371	96,407
Total.....	20,406	12,920	759,325,582	62,851,975	215,810,261	278,662,236	7,486	34,350,487

INDIANA.

	94	56	\$202,831	\$15,619	\$1,646	\$17,265	38	\$165,565
	244	150	5,550,545	310,419	2,708,731	3,019,180	94	767,637
Agriculture and related industries.....	397	327	7,202,764	492,588	2,406,806	2,899,394	70	1,042,253
Mining and quarrying.....	82	70	2,390,669	190,573	1,188,381	1,378,954	12	25,902
Manufacturing:	30	25	1,368,790	102,759	463,251	566,010	5	113,079
Food products, liquors, and tobacco.....	12	9	135,379	11,511	25,765	35,276	3	41,500
Textile and textile products.....	327	266	6,060,080	499,584	1,328,725	1,828,309	61	430,387
Leather and leather products.....	34	32	1,812,640	122,876	716,484	839,360	2	8,037
Rubber and rubber goods.....	54	32	1,019,570	80,908	112,486	193,394	39	114,393
Lumber and wood products.....	195	156	2,130,182	156,749	728,007	881,756	49	145,234
Paper and pulp products.....	123	74	4,037,403	258,412	1,985,213	1,985,213	28	139,739
Printing and publishing.....	112	84	39,201,130	3,020,831	13,348,263	16,369,094	107	1,455,323
Chemicals and allied substances.....	492	385	3,192,210	238,005	903,513	1,141,518	68	1,929,128
Stone, clay, and glass products.....	219	151	69,080,817	5,174,796	22,946,482	28,121,278	444	5,442,975
Metal and metal products.....	2,023	1,579	.....	.....	.....	.....	.....	.....
All other manufacturing.....	.....	.....	.....	.....	.....	.....	.....	.....
Total.....	20,406	12,920	759,325,582	62,851,975	215,810,261	278,662,236	7,486	34,350,487

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

INDIANA—Continued.

	Total number of corporations.	Corporations reporting net income.						Corporations reporting no net income.	
		Net income.		Income tax.	War-profits and excess-profits tax.	Total tax.	Number.		Deficit.
		Number.							
Industrial groups.									
Construction.....	188	131	\$967,467	\$57,561	\$279,575	\$337,136	57	\$364,547	
Transportation and other public utilities.....	573	413	6,115,699	607,448	523,216	1,132,656	160	1,473,656	
Trade.....	2,036	1,751	17,014,997	1,246,219	3,693,793	4,940,012	285	800,569	
Public service—professional, amusements, hotels, etc.....	415	295	1,449,961	117,842	86,509	204,351	120	461,948	
Finance, banking, insurance, etc.....	1,945	1,595	12,116,463	969,848	1,302,383	2,212,231	350	1,434,479	
Combinations—predominant industry not ascertainable.....	173	117	1,646,494	129,271	378,153	507,424	56	193,929	
Inactive concerns.....	898	3	1,892	.....	.....	.....	895	8,943
Total.....	8,589	6,090	114,146,476	8,569,053	31,927,488	40,491,541	2,499	11,206,248	
IOWA.									
Agriculture and related industries.....	129	80	\$511,298	\$42,766	\$47,770	\$90,536	49	\$112,443	
Mining and quarrying.....	122	73	1,143,158	83,439	309,622	393,111	49	329,279	
Manufacturing:									
Food products, liquors, and tobacco.....	360	299	7,573,720	512,988	2,849,889	3,362,877	61	274,583	
Textile and textile products.....	41	35	1,731,183	103,713	809,899	913,612	6	10,094	
Leather and leather products.....	15	13	846,361	91,775	303,610	363,385	2	1,746	
Rubber and rubber goods.....	12	8	440,626	38,052	108,248	146,300	4	5,579	
Lumber and wood products.....	79	59	1,785,639	167,352	297,929	465,311	20	123,478	
Paper and pulp products.....	9	9	81,521	6,027	18,786	24,813	.....	.....
Printing and publishing.....	136	101	961,433	84,016	104,049	188,085	35	53,408	
Chemicals and allied substances.....	75	56	1,043,761	75,812	313,358	389,170	19	27,987	
Stone, clay, and glass products.....	54	37	1,048,594	103,047	125,754	228,801	17	133,768	
Metal and metal products.....	204	139	4,792,752	393,969	1,211,085	1,665,054	65	649,285	
All other manufacturing industries.....	111	80	1,617,288	112,549	553,762	666,311	31	165,595	
Total manufacturing.....	1,096	836	21,922,908	1,659,530	6,094,389	8,353,919	240	1,431,823	
Construction.....	117	81	292,748	30,702	34,068	64,770	36	190,807	
Transportation and other public utilities.....	551	399	1,896,383	170,100	30,116	200,216	152	299,660	
Trade.....	2,124	1,772	18,004,400	1,445,969	3,133,222	4,579,191	352	895,226	

Public service—professional, amusements, hotels, etc.....	334	233	838,755	65,195	36,587	101,782	101	137,070
Finance, banking, insurance, etc.....	2,569	2,229	14,982,820	1,146,085	735,594	1,881,679	340	2,472,544
Combinations—predominant industry not ascertainable.....	174	121	1,402,020	115,857	319,531	435,388	53	143,246
Inactive concerns.....	1,041	1	.....	.....	.....	.....	1,040	39,789
Total.....	8,237	5,825	60,992,499	4,759,693	11,340,899	16,100,592	2,432	6,062,843

KANSAS.

Agriculture and related industries.....	28	22	\$78,590	\$5,804	\$3,125	\$8,920	6	\$6,524
Mining and quarrying.....	265	136	14,562,357	1,133,889	4,795,552	5,929,441	129	2,680,466
Manufacturing:								
Food products, liquors, and tobacco.....	195	166	5,568,546	453,020	1,383,132	1,836,152	29	124,372
Textile and textile products.....	16	15	193,275	12,654	63,625	76,279	1	507
Leather and leather products.....	8	6	77,440	5,454	20,347	25,801	1	1,876
Rubber and rubber goods.....	1	.....	.....	.....	.....	.....	.....	157
Lumber and wood products.....	20	18	438,156	37,517	91,684	129,201	2	2,690
Paper and pulp products.....	1	1	5,126	.....	.....	.....	.....	.....
Printing and publishing.....	43	36	164,402	11,420	12,257	23,686	7	16,189
Chemicals and allied substances.....	47	28	2,567,382	173,395	1,101,609	1,274,094	19	432,661
Stone, clay, and glass products.....	29	17	382,128	33,255	72,163	106,408	12	149,922
Metal and metal products.....	40	49	1,106,475	88,537	301,272	439,809	11	109,036
All other manufacturing industries.....	23	18	329,001	23,264	106,284	129,548	5	10,184
Total manufacturing.....	443	354	10,831,931	827,900	3,212,453	4,040,353	89	847,600
Construction.....	34	23	107,589	7,037	7,382	15,019	11	71,820
Transportation and other public utilities.....	332	237	35,181,852	4,146,309	64,431	4,204,740	95	361,998
Trade.....	1,255	1,072	10,051,748	713,094	2,361,904	3,074,968	183	494,674
Public service—professional, amusements, hotels, etc.....	108	70	211,393	11,394	47,397	58,791	38	66,844
Finance, banking, insurance, etc.....	1,498	1,397	8,290,954	611,816	434,167	1,045,983	101	385,465
Combinations—predominant industry not ascertainable.....	57	42	2,508,130	165,171	1,241,229	.....	15	693,865
Inactive concerns.....	454	.....	.....	.....	.....	.....	454	35,092
Total.....	4,474	3,353	81,794,544	7,617,014	12,002,469	19,619,483	1,121	5,644,387

KENTUCKY.

Agriculture and related industries.....	32	24	\$58,792	\$1,483	\$782	\$2,265	8	\$26,491
Mining and quarrying.....	362	240	5,592,737	378,948	2,037,088	2,416,036	122	674,380
Manufacturing:								
Food products, liquors, and tobacco.....	271	234	7,481,771	626,828	2,555,047	3,181,875	37	700,124
Textile and textile products.....	53	49	2,222,237	131,856	1,015,411	1,147,267	4	4,317
Leather and leather products.....	17	16	829,343	63,849	270,617	334,466	1	32,017
Rubber and rubber goods.....	2	1	2,066	.....	.....	.....	1	4,205

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

KENTUCKY—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Continued.								
Lumber and wood products.....	106	89	\$3,208,161	\$309,614	\$565,857	\$875,471	17	\$448,920
Paper and pulp products.....	4	3	45,389	4,003	10,901	32,738	1	32,738
Printing and publishing.....	96	76	406,055	29,898	46,913	76,811	20	56,298
Chemicals and allied substances.....	36	40	3,818,781	306,766	1,206,051	1,512,817	16	122,718
Stone, clay, and glass products.....	45	35	1,192,800	107,825	346,323	484,148	10	23,566
Metal and metal products.....	107	95	7,825,423	480,974	3,513,225	3,994,269	12	37,163
All other manufacturing industries.....	58	42	2,619,981	201,990	859,857	1,061,847	16	32,728
Total manufacturing.....	815	680	29,631,957	2,263,611	10,386,269	12,649,880	135	1,494,854
Construction								
Construction.....	72	49	534,850	33,675	191,925	225,500	23	66,525
Transportation and other public utilities.....	295	227	11,078,328	1,234,232	310,008	1,544,240	68	155,539
Trade services—professional, amusements, hotels, etc.....	971	870	12,026,922	899,773	3,738,727	4,638,500	101	329,975
Finance, banking, insurance, etc.....	225	178	1,309,341	81,405	47,329,395	410,800	47	145,179
Combinations—predominant industry not ascertainable.....	878	781	6,400,121	512,298	260,108	772,406	97	519,442
Inactive concerns.....	193	90	3,185,086	334,854	984,455	1,319,309	33	285,867
Total.....	534	4	3,418	.....	.....	.....	580	4,291
Total.....	4,307	3,143	69,821,552	5,740,279	18,238,657	23,978,936	1,164	3,702,543

LOUISIANA.

Agriculture and related industries.....	225	122	\$1,242,512	\$109,481	\$117,693	\$227,174	103	\$646,739
Mining and quarrying.....	83	53	800,858	59,120	222,582	281,702	30	344,921
Manufacturing:								
Food products, liquors, and tobacco.....	221	181	7,023,018	582,179	1,792,325	2,374,504	40	549,059
Textile and textile products.....	33	28	1,383,836	68,966	759,369	828,335	5	13,940
Leather and leather products.....	5	5	188,881	15,095	54,088	69,183	.....	.....
Rubber and rubber goods.....	2	2	1,296	.....	.....	.....	.....	.....
Lumber and wood products.....	194	145	11,881,241	1,166,553	2,093,600	3,260,153	49	878,664
Paper and pulp products.....	5	5	35,023	2,384	4,084	6,468	.....	.....

Printing and publishing.....	58	332,561	27,889	43,835	71,724	20	18,911
Chemicals and allied substances.....	82	4,137,632	291,641	1,558,117	1,849,758	19	120,396
Stone, clay, and glass products.....	10	147,585	13,878	15,184	29,062	10	60,206
Metal and metal products.....	57	1,284,950	89,959	450,442	540,401	2	22,469
All other manufacturing industries.....	30	630,391	39,522	253,295	292,817	2	1,003,625
Total manufacturing.....	697	27,046,614	2,298,063	7,024,339	9,322,405	145	5,394,984
Construction.....	67	476,176	27,344	170,239	197,583	23	233,414
Transportation and other public utilities.....	118	2,193,077	200,210	320,568	520,778	37	544,359
Trade.....	983	15,294,835	1,111,413	4,337,804	5,449,213	104	309,092
Public service—professional, amusements, hotels, etc.....	136	60,457,967	69,417	220,254	289,671	36	119,411
Finance, banking, insurance, etc.....	765	6,762,913	529,337	772,737	1,302,074	177	1,309,938
Combinations—predominant industry not ascertainable.....	154	2,392,669	263,154	507,127	710,281	53	204,733
Inactive concerns.....	396	.....	.....	.....	.....	386	18,702
Total.....	3,661	57,167,621	4,607,542	13,693,339	18,300,881	1,104	5,394,984

MAINE.

Agriculture and related industries.....	73	\$259,414	\$20,445	\$55,880	\$76,325	47	\$236,785
Mining and quarrying.....	23	381,286	42,008	639	42,667	22	483,458
Manufacturing:							
Food products, liquors, and tobacco.....	80	828,517	76,191	103,328	179,519	16	28,464
Textile and textile products.....	39	5,160,560	278,862	2,732,370	3,011,232	5	3,236
Leather and leather products.....	28	1,308,484	132,595	376,725	569,320	10	133,836
Rubber and rubber goods.....	2	234	.....	.....	.....	1	107
Lumber and wood products.....	118	1,366,860	117,984	206,847	324,831	28	315,662
Paper and pulp products.....	19	3,056,839	305,854	481,748	787,602	4	23,863
Printing and publishing.....	60	237,287	19,044	25,798	44,842	15	20,084
Chemicals and allied substances.....	22	91,478	7,136	22,192	29,328	10	243,450
Stone, clay, and glass products.....	17	105,190	10,350	1,673	12,023	6	30,187
Metal and metal products.....	48	885,280	58,764	350,848	409,612	18	115,897
All other manufacturing industries.....	32	938,191	70,823	264,135	334,958	10	29,679
Total manufacturing.....	465	13,978,950	1,077,603	4,565,664	5,643,267	123	945,015
Construction.....	58	666,970	44,638	247,121	291,759	20	173,843
Transportation and other public utilities.....	294	3,769,828	410,817	59,056	469,873	76	3,429,637
Trade.....	583	4,209,310	307,461	910,736	1,218,197	101	381,827
Public service—professional, amusements, hotels, etc.....	98	70,163	2,746	1,296	4,012	50	111,989
Finance, banking, insurance, etc.....	386	1,742,433	144,452	86,214	203,668	108	527,268
Combinations—predominant industry not ascertainable.....	85	173,274	13,275	7,658	20,933	32	272,088
Inactive concerns.....	394	.....	.....	.....	.....	384	28,000
Total.....	2,469	25,251,628	2,063,445	5,934,284	7,997,729	973	6,490,020

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

MARYLAND.

Industrial groups.	Total number of corporations.	Corporations reporting net income.						Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.		
Agriculture and related industries.....	57	30	\$107,280	\$7,333	\$2,493	\$9,886	27	\$50,551		
Mining and quarrying.....	103	57	7,388,383	783,927	715,489	1,499,116	48	423,751		
Manufacturing:										
Food products, liquors, and tobacco.....	196	155	6,218,115	441,858	2,205,051	2,646,912	41	559,720		
Textile and textile products.....	91	84	6,379,902	343,439	2,120,689	2,604,118	7	82,943		
Leather and leather products.....	25	18	805,117	67,485	205,733	273,238	7	15,449		
Rubber and rubber goods.....	6	4	40,996	2,467	14,890	17,357	2	30,925		
Lumber and wood products.....	69	57	1,544,122	147,007	359,502	506,509	12	91,994		
Paper and pulp products.....	26	25	1,005,093	84,060	262,717	346,777	1	39,277		
Printing and publishing.....	105	79	972,395	79,607	195,957	275,564	26	34,854		
Chemicals and allied substances.....	80	62	3,104,789	271,147	708,040	979,187	18	47,936		
Stone, clay, and glass products.....	51	31	519,317	49,183	103,613	108,613	20	245,440		
Metal and metal products.....	130	108	3,445,290	221,692	1,412,298	1,633,990	22	201,706		
All other manufacturing industries.....	89	72	9,125,338	400,096	5,675,654	6,075,750	17	399,191		
Total manufacturing.....	868	695	33,100,504	2,308,061	13,214,984	15,523,045	173	1,752,435		
Construction.....	172	98	939,086	72,454	212,830	285,274	34	229,244		
Transportation and other public utilities.....	213	172	8,073,590	822,385	951,477	1,773,862	41	88,404		
Trade.....	672	600	18,230,365	1,323,526	6,110,885	7,436,411	72	312,444		
Public service—professional, amusements, hotels, etc.....	205	137	2,606,383	196,069	777,692	974,371	48	138,959		
Finance, banking, insurance, etc.....	837	649	11,275,433	1,084,865	418,255	1,503,100	188	1,566,654		
Combinations—predominant industry not ascertainable.....	97	71	2,863,839	224,230	887,222	1,111,452	26	303,289		
Inactive concerns.....	312	.....	.....	.....	.....	.....	312	9,786
Total.....	3,498	2,529	84,761,692	6,825,210	23,291,207	30,116,417	969	4,875,517		

MASSACHUSETTS.

Agriculture and related industries.....	223	112	\$1,351,042	\$130,812	\$100,295	\$231,107	111	\$51,655
Mining and quarrying.....	182	74	18,389,690	1,794,814	3,002,213	4,797,027	108	2,725,086

Manufacturing:																								
Food products, liquors, and tobacco.....	327	241	19,197,923	1,368,065	7,245,098	8,613,163	86	2,719,009																
Textile and textile products.....	764	658	238,759,273	14,077,235	121,602,722	135,679,957	106	824,545																
Leather and rubber goods.....	413	334	20,595,670	1,061,319	7,509,470	7,509,470	79	826,712																
Lumber and wood products.....	76	63	9,332,113	800,635	2,597,563	3,398,258	13	213,708																
Paper and pulp products.....	162	162	5,536,337	1,033,427	1,910,945	2,920,811	48	251,714																
Printing and publishing.....	263	139	12,036,599	278,421	3,172,403	4,205,830	24	221,976																
Chemicals and allied substances.....	409	284	3,145,054	597,906	423,415	701,836	125	362,604																
Stone, clay, and glass products.....	89	43	678,668	53,318	101,110	214,428	79	470,166																
Metal and metal products.....	874	697	88,983,849	7,042,273	28,848,932	35,891,205	177	7,888,752																
All other manufacturing industries.....	502	338	21,895,080	1,831,480	8,274,639	10,106,119	164	1,312,060																
Total manufacturing.....	4,089	3,142	429,073,395	29,154,005	183,522,775	212,676,780	947	15,495,168																
Construction.....	478	339	1,903,646	277,347	2,019,527	2,296,874	139	1,003,049																
Transportation and other public utilities.....	658	481	32,900,989	3,506,147	1,694,428	3,290,575	177	6,257,639																
Trade.....	3,173	2,631	53,482,338	3,624,436	19,545,937	23,140,373	642	3,149,700																
Public service—professional, amusements, hotels, etc.....	682	421	2,572,218	194,736	344,522	539,258	271	1,094,945																
Finance, banking, insurance, etc.....	1,785	1,218	35,691,353	3,373,613	6,727,152	6,727,152	567	36,541,475																
Combinations—predominant industry not ascertainable.....	301	183	36,528,562	2,448,620	15,940,520	18,389,140	148	748,294																
Inactive concerns.....	1,041						1,041	76,411																
Total.....	12,622	8,501	614,896,233	44,594,530	229,493,756	274,088,286	4,121	67,643,422																

MICHIGAN.

Agriculture and related industries.....	181	84	\$999,346	\$93,635	\$58,219	\$151,854	97	\$407,166
Mining and quarrying.....	83	45	6,247,614	649,066	681,402	1,330,468	38	393,777
Manufacturing:								
Food products, liquors, and tobacco.....	398	290	12,540,721	948,669	3,904,516	4,833,185	108	1,464,927
Textile and textile products.....	96	80	5,405,897	324,006	2,575,601	2,899,607	16	64,803
Leather and rubber products.....	41	31	2,840,082	215,584	968,013	1,173,597	10	141,656
Lumber and wood products.....	12	7	38,306	3,193	1,585	4,778	5	3,621
Paper and pulp products.....	329	258	17,694,386	1,362,552	5,970,404	7,278,596	71	1,029,800
Printing and publishing.....	54	48	7,301,018	480,229	3,262,563	3,682,792	6	152,063
Chemicals and allied substances.....	238	185	2,815,335	199,074	885,867	1,084,941	53	188,019
Stone, clay, and glass products.....	131	105	9,068,840	716,454	2,897,799	3,614,253	26	138,261
Metal and metal products.....	86	57	1,188,581	111,105	175,490	286,595	29	151,164
All other manufacturing industries.....	832	650	185,831,867	13,151,939	74,791,826	87,943,765	182	4,979,751
Total manufacturing.....	2,471	1,905	254,248,228	18,233,714	97,956,116	116,189,830	566	8,652,241
Construction.....	218	154	16,080,471	565,946	9,843,485	10,409,431	64	331,420
Transportation and other public utilities.....	424	297	11,113,718	1,235,508	342,800	1,578,368	127	1,232,491
Trade.....	2,006	1,662	27,136,809	2,081,085	6,592,640	8,673,725	344	1,506,021
Public service—professional, amusements, hotels, etc.....	493	255	1,676,610	123,449	279,447	492,896	148	789,598

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.
MICHIGAN—Continued.

Industrial groups.	Corporations reporting net income.				Corporations reporting no net income.			
	Total number of corporations.	Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Finance, banking, insurance, etc. (Combinations—predominant industry not ascertainable)	1,912	1,403	\$13,642,503	\$1,183,130	\$865,826	\$2,048,956	539	\$3,482,679
Inactive concerns	239	145	7,883,377	677,441	1,712,321	2,389,765	94	1,665,425
Total	1,051	1	315				1,033	40,718
Total	9,021	5,951	333,729,021	21,842,977	118,332,316	143,175,293	3,070	18,492,536
MINNESOTA.								
Agriculture and related industries.	150	69	\$512,415	\$45,661	\$50,739	\$96,400	81	\$419,143
Mining and quarrying.	132	62	2,263,957	186,483	585,378	771,861	70	911,024
Manufacturing:	619	548	10,352,101	841,081	2,539,952	3,381,033	101	847,690
Food products, liquors, and tobacco.	72	62	3,101,137	231,760	1,046,472	1,278,232	10	17,735
Textile and textile products.	26	26	1,504,853	126,797	388,602	515,399		
Leather and leather products.	6	1	4,666	320				195,100
Rubber and rubber goods.	118	91	7,427,122	697,389	1,526,268	2,223,657	24	191,526
Lumber and wood products.	23	19	2,132,741	192,208	485,455	677,643	4	110,728
Paper and pulp products.	23	138	1,397,592	118,767	193,261	312,028	43	73,816
Printing and publishing.	70	52	3,246,822	268,555	906,376	1,172,931	24	114,274
Chemicals and allied substances.	67	31	6,913,723	42,321	210,411	252,732	36	132,651
Stone, clay, and glass products.	226	144	6,076,307	397,225	2,504,443	2,401,688	82	509,603
Metal and metal products.	117	93	4,782,992	376,201	1,500,761	1,870,965	24	138,374
All other manufacturing industries.	1,561	1,208	40,649,298	3,284,627	11,301,981	14,586,608	353	2,391,557
Total manufacturing	137	86	725,570	56,118	132,986	189,104	51	216,234
Construction.	300	281	38,458,663	4,316,627	1,247,894	5,564,521	79	810,067
Transportation and other public utilities.	1,964	1,723	35,106,005	2,766,609	8,357,177	11,123,786	241	1,060,596
Trade.	259	176	767,949	60,199	48,524	108,723	83	308,527
Public service—professional, amusements, hotels, etc.	2,675	2,035	17,283,356	1,475,441	904,557	2,379,998	610	3,566,281
Finance, banking, insurance, etc.	247	147	2,304,047	192,250	532,372	724,622	100	478,025
Combinations—predominate industry not ascertainable	1,091						1,091	7,392
Inactive concerns	8,576	5,787	138,101,280	12,384,015	23,161,608	35,545,023	2,789	10,108,846

MISSISSIPPI.

Agriculture and related industries.....	65	48	\$804,416	\$23,037	\$28,637	\$51,074	17	\$63,013
Mining and quarrying.....	2	2	3,324	14		14		
Manufacturing:								
Food products, liquors, and tobacco.....	39	33	228,318	13,049	64,030	77,070	6	30,942
Textile and textile products.....	17	17	1,111,978	55,588	590,366	648,954		1,831
Leather and leather products.....	1						1	
Rubber and rubber goods.....								
Lumber and wood products.....	115	80	3,420,691	320,790	582,664	903,454	35	473,095
Paper and pulp products.....	1						1	1,715
Printing and publishing.....	15	12	44,190	2,623	4,940	7,563	3	10,589
Chemicals and allied substances.....	34	24	892,624	66,613	266,734	333,347	10	112,821
Stone, clay, and glass products.....	9	6	47,038	4,161	383	4,544	3	1,978
Metal and metal products.....	8	6	26,426	2,087	3,438	5,525	2	5,317
All other manufacturing industries.....	5	4	34,212	2,483	7,041	9,524	1	95,198
Total manufacturing.....	241	182	5,805,377	470,394	1,519,596	1,989,900	62	733,489
Construction	8	3	15,200	1,243	830	2,073	5	324,674
Trade.....	62	46	573,921	63,021	430	63,451	16	45,941
Transportation and other public utilities.....	342	305	2,410,903	165,435	494,226	650,661	37	345,249
Public service—professional, amusements, hotels, etc.....	48	34	739,682	4,677	5,301	9,978	14	80,837
Finance, banking, insurance, etc.....	259	229	1,965,822	153,571	236,839	390,410	30	38,700
Combinations—predominant industry not ascertainable.....	38	23	84,806	5,885	7,205	13,000	15	61,006
Inactive concerns.....	64						64	1,426
Total.....	1,132	872	11,241,051	887,277	2,293,064	3,180,311	200	1,694,434

MISSOURI.

Agriculture and related industries.....	150	82	\$657,107	\$59,843	\$49,625	\$109,468	68	\$377,301
Mining and quarrying.....	501	169	11,053,645	711,020	4,819,065	5,530,091	335	2,713,854
Manufacturing:								
Food products, liquors, and tobacco.....	469	373	33,749,688	2,472,455	12,129,456	14,001,911	96	936,170
Textile and textile products.....	196	173	6,643,529	425,182	2,761,705	3,186,887	23	39,058
Leather and leather products.....	51	47	9,203,490	704,564	2,732,770	3,497,334	27	29,349
Rubber and rubber goods.....	14	11	90,381	8,095	15,756	23,851	3	1,698
Lumber and wood products.....	238	106	11,218,298	897,993	3,360,126	4,257,519	42	411,368
Paper and pulp products.....	40	38	181,626,012	41,001	181,350	225,841	1	100
Printing and publishing.....	275	205	2,187,815	189,084	584,709	753,793	70	441,681
Chemicals and allied substances.....	189	130	7,704,714	520,660	3,321,813	3,875,470	59	561,631
Stone, clay, and glass products.....	100	52	2,512,797	245,203	3,375,203	620,496	48	314,557
Metal and metal products.....	370	279	45,260,130	3,031,830	18,907,749	21,912,570	91	1,333,593
All other manufacturing industries.....	258	195	16,465,172	991,944	7,755,074	8,717,018	63	288,819
Total manufacturing.....	2,202	1,699	136,691,049	9,563,917	52,138,801	61,732,708	503	4,361,126

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

MISSOURI—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Construction.....	309	215	\$1,242,558	\$80,233	\$283,582	\$363,815	94	\$272,592
Transportation and other public utilities.....	585	326	9,924,050	1,095,218	270,991	1,366,209	259	4,883,747
Trade.....	2,907	2,347	66,999,658	4,700,031	23,529,225	28,229,256	560	1,372,410
Public service—professional, amusements, hotels, etc.....	6,675	3,890	1,756,180	179,877	184,675	311,552	285	542,522
Finance, banking, insurance, etc.....	3,990	2,893	25,659,736	2,160,316	1,703,525	3,863,841	1,097	4,770,649
Combinations—predominant industry not ascertainable.....	3,325	173	3,355,419	459,414	1,433,322	1,892,836	1,152	1,126,892
Inactive concerns.....	1,685						1,685	109,702
Total.....	13,332	8,294	258,919,402	18,986,868	84,412,911	103,399,779	5,038	20,533,855

MONTANA.

Agriculture and related industries.....	271	177	\$1,864,775	\$172,317	\$125,118	\$297,435	94	\$406,462
Mining and quarrying.....	138	53	1,705,434	168,718	166,193	334,911	85	795,893
Manufacturing:								
Food products, liquors, and tobacco.....	110	75	1,004,494	77,004	215,512	292,516	35	576,047
Textile and textile products.....	17	13	529,032	18,491	353,524	372,015	4	28,686
Leather and leather products.....	4	4	89,532	8,259	9,477	17,736		
Rubber and rubber goods.....	2	1	6,422		659		1	2,092
Lumber and wood products.....	14	12	86,292	7,599	5,236	12,835	2	6,057
Paper and pulp products.....	2	2	109,344	10,298	19,524	29,822		
Printing and publishing.....	46	34	171,500	12,972	11,748	24,720	12	17,863
Chemicals and allied substances.....	10	8	64,493	6,242	1,792	8,034	2	4,493
Stone, clay, and glass products.....	23	11	54,581	4,571	4,571	4,892	12	40,530
Metal and metal products.....	19	18	108,063	9,200	2,075	11,335	1	2,562
All other manufacturing industries.....	5	3	12,271	966		966	2	6,177
Total manufacturing.....	232	181	2,236,624	155,662	619,868	775,530	71	679,517
Construction.....	58	40	619,402	63,385	32,742	96,127	18	155,858
Transportation and other public utilities.....	133	102	4,039,325	464,409	25,578	490,287	51	157,682
Trade.....	1,031	839	9,006,458	699,390	1,154,371	1,833,761	172	580,569
Public service—professional, amusements, hotels, etc.....	138	113	354,579	40,508	63,890	103,898	45	198,778

Finance, banking, insurance, etc.	942	763	6,353,640	521,865	503,130	1,024,965	179	608,267
Combinations—predominant industry not ascertainable	111	71	2,360,984	238,831	248,055	486,886	40	87,421
Inactive concerns	680						690	14,015
Total	3,804	2,359	28,821,251	2,525,085	2,938,745	5,463,830	1,445	3,084,462

NEBRASKA.

Agriculture and related industries	84	56	\$622,066	\$51,940	\$85,674	\$137,614	28	\$155,158
Mining and quarrying	37	20	240,189	26,161	51,240	77,401	17	64,360
Manufacturing:								
Food products, liquors, and tobacco	142	98	1,723,344	133,285	436,412	569,697	44	315,485
Textile and textile products	16	14	167,855	12,761	40,785	53,546	2	1,082
Leather and leather products	3	3	10,185	665		665		
Rubber and rubber goods	4	4	231	252	8	260	2	58,152
Lumber and wood products	29	19	4,231	17,282	48,131	65,413	10	46,515
Paper and pulp products	2	2	228,821	4,534	4,932	9,466	1	3,796
Printing and publishing	72	54	47,830	124,036	250,340	374,375	18	36,653
Chemicals and allied substances	34	21	1,365,289	7,529	12,608	15,608	13	260,184
Stone, clay, and glass products	34	21	131,111	9,946	9,946	15,684	11	40,688
Metal and metal products	65	41	601,783	56,409	69,843	126,252	24	178,312
All other manufacturing industries	42	27	556,002	47,743	111,620	159,363	15	96,356
Total manufacturing	444	304	4,922,383	407,784	979,546	1,387,330	140	1,037,223
Construction	52	40	204,832	16,214	11,012	27,226	12	69,815
Transportation and other public utilities	302	244	1,437,218	113,191	247,143	360,334	58	99,017
Trade	1,338	1,120	15,152,406	1,190,171	3,210,822	4,400,963	200	579,083
Public service—professional, amusements, hotels, etc.	1,446	1,106	943,039	24,534	12,083	37,517	40	146,880
Finance, banking, insurance, etc.	1,580	1,426	9,705,834	705,894	761,274	1,467,171	154	1,609,217
Combinations—predominant industry not ascertainable	84	55	1,192,927	99,950	264,011	363,964	29	283,333
Inactive concerns	397						397	1,234
Total	4,464	3,380	33,872,984	2,635,839	5,623,711	8,259,550	1,084	4,045,410

NEVADA.

Agriculture and related industries	34	25	\$562,733	\$80,924	\$11,324	\$72,248	9	\$63,296
Mining and quarrying	96	19	126,103	13,001	5,287	18,288	77	1,400,376
Manufacturing:								
Food products, liquors, and tobacco	12	9	23,805	1,255		1,255	3	65,040
Textile and textile products								
Leather and leather products								
Rubber and rubber goods								
Lumber and wood products	3	2	17,360	1,525	652	2,177	1	70,213
Total	145	53	729,001	93,655	17,263	93,771	90	708,925

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

NEVADA—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Continued.								
Paper and pulp products.....	10	7	\$16,102	\$968	\$870	\$1,838	3	\$472
Printing and publishing.....	2	2	14,059	1,002	1,712	2,714		
Chemicals and allied substances.....	5	4	90,725	6,357	30,886	37,243	1	272
Stone, clay, and glass products.....								
Metal and metal products.....								
All other manufacturing industries.....								
Total manufacturing.....	32	24	162,051	11,107	34,120	45,227	8	133,997
Construction.....	3							8,475
Transportation and other public utilities.....	24	17	229,651	23,542		23,542	7	26,655
Trade.....	73	61	311,229	23,008	19,505	42,513	12	22,836
Public service—professional, amusements, hotels, etc.....	15	7	21,429	1,258		1,258	8	6,324
Finance, banking, insurance, etc.....	53	42	350,094	26,671	50,447	77,118	11	195,496
Combinations—predominant industry not ascertainable.....	16	10	524,900	47,156	111,625	158,781	6	1,725
Inactive concerns.....	94	1	37				93	15,640
Total.....	440	206	2,288,227	206,667	292,308	438,975	234	1,876,750
NEW HAMPSHIRE.								
Agriculture and related industries.....	10	5	\$68,897	\$7,009	\$3,451	\$10,460	5	\$7,329
Mining and quarrying.....	8	5	58,929	5,039	8,700	13,739	3	66,497
Manufacturing:								
Food products, liquors, and tobacco.....	46	37	834,105	59,271	271,980	331,251	9	624,316
Textile and textile products.....	69	65	18,247,162	1,183,307	8,203,608	9,386,775	4	8,104
Leather and leather products.....	38	31	2,956,371	194,981	1,224,116	1,419,097	7	35,298
Rubber and rubber goods.....	1	1	770					
Lumber and wood products.....	67	59	2,287,332	191,309	571,230	762,539	8	16,495
Paper and pulp products.....	24	21	5,318,337	443,241	1,660,449	2,103,690	3	54,142
Printing and publishing.....	18	16	265,854	27,304	19,461	46,765	2	1,749

NEW JERSEY.

Chemicals and allied substances.....	9	65,132	5,187	11,471	16,658	440
Stone, clay, and glass products.....	9	46,506	5,000	329	5,329	18,789
Metal and metal products.....	67	2,547,088	140,406	1,249,227	1,389,693	17,541
All other manufacturing industries.....	41	1,547,690	99,564	647,808	747,372	103,186
Total manufacturing.....	389	34,116,317	2,349,630	13,859,539	16,209,169	980,060
Construction.....	24	237,721	15,114	94,197	109,306	14,971
Transportation and other public utilities.....	130	3,066,506	347,880	10,077	358,557	142,047
Trade.....	267	2,534,961	199,050	490,198	689,248	16,391
Public service—professional amusements, hotels, etc.....	58	7,104,146	6,162	11,464	11,464	75,277
Finance, banking, insurance, etc.....	280	1,962,856	165,261	62,593	227,854	149,418
Combinations—predominant industry not ascertainable.....	27	53,213	4,072	1,803	5,877	140,825
Inactive concerns.....	82	.....	.....	.....	.....	1,028
Total.....	1,275	42,223,546	3,098,857	14,537,317	17,636,174	1,594,443
NEW JERSEY.						
Agriculture and related industries.....	124	\$496,902	\$12,564	\$42,063	\$81,627	\$236,469
Mining and quarrying.....	57	304,309	23,861	37,232	61,093	1,077,018
Manufacturing:						
Food products, liquors, and tobacco.....	244	17,082,008	1,798,252	1,258,692	3,056,944	572,612
Textile and textile products.....	485	29,565,455	2,256,939	9,759,494	12,016,433	338,969
Leather and leather products.....	87	2,315,398	196,587	552,144	748,731	110,039
Rubber and rubber goods.....	59	5,068,671	404,064	1,654,790	2,058,854	136,923
Lumber and wood products.....	95	1,178,237	75,811	484,930	499,119	129,137
Paper and pulp products.....	68	2,065,343	160,658	565,974	736,632	101,901
Printing and publishing.....	164	2,217,289	175,182	643,586	848,768	242,035
Chemicals and allied substances.....	192	5,603,950	400,073	1,996,210	2,396,283	649,033
Stone, clay, and glass products.....	156	5,379,218	372,238	2,191,655	2,563,893	252,688
Metal and metal products.....	606	47,297,575	4,314,371	10,307,937	14,622,308	2,230,247
All other manufacturing industries.....	328	17,531,771	1,368,487	5,614,382	6,982,869	910,558
Total manufacturing.....	2,484	135,264,915	11,922,662	34,953,983	46,476,645	5,674,472
Construction.....	381	2,445,609	181,177	611,951	793,128	386,961
Transportation and other public utilities.....	508	12,197,831	1,337,566	568,369	1,905,955	3,278,022
Trade.....	1,109	20,200,724	1,024,246	4,789,302	6,413,548	848,443
Public service—professional amusements, hotels, etc.....	408	1,565,614	117,296	213,687	330,983	570,681
Finance, banking, insurance, etc.....	2,179	14,136,833	1,283,712	666,964	1,930,276	27,281,859
Combinations—predominant industry not ascertainable.....	265	4,385,938	336,122	1,318,103	1,634,225	2,015,028
Inactive concerns.....	1,049	.....	.....	.....	.....	28,756
Total.....	8,807	191,018,725	16,469,206	43,201,254	59,670,460	41,398,289

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

NEW MEXICO.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	111	\$727,469	\$86,170	\$55,420	\$121,590	56	\$719,803	
Mining and quarrying.....	31	134,308	10,829	23,019	33,848	18	328,054	
Manufacturing:								
Food products, liquors, and tobacco.....	25	79,936	6,267	2,349	8,616	6	9,378	
Lumber and wood products.....	6	66,300	7,159	.....	7,159	2	15,107
Printing and publishing.....	21	25,452	908	62	970	8	31,700	
Chemicals and allied substances.....	1	39,433	3,383	5,237	8,830	.....	.....
Stone, clay, and glass products.....	1	1,743	.....	.....	.....	1	48,449
Metal and metal products.....	2	.....	632	1,086	1,718	2	5,702
All other manufacturing industries.....	3	8,370	.....	.....	.....	1	570
Total manufacturing.....	60	221,336	18,559	8,734	27,293	20	110,966	
Construction.....	4	42,930	4,505	1,390	5,895	2	85,068	
Transportation and other public utilities.....	47	252,902	20,211	38,302	58,513	17	211,123	
Trade.....	223	2,477,547	211,442	308,169	579,611	35	190,012	
Public service—professional, amusements, hotels, etc.....	43	96,219	7,929	3,787	11,716	13	58,444	
Finance, banking, insurance, etc.....	211	1,321,402	107,357	125,407	232,464	35	217,524	
Combinations—predominant industry not ascertainable.....	37	1,352,831	151,113	55,426	206,539	14	134,036	
Inactive concerns.....	198	1,730	.....	.....	.....	197	255
Total.....	965	6,628,744	598,115	679,354	1,277,469	407	2,255,275	

NEW YORK.

Agriculture and related industries.....	358	\$4,928,658	\$397,019	\$1,581,330	\$1,978,349	194	\$2,072,908
Mining and quarrying.....	572	135,994,353	13,369,750	21,702,125	35,071,875	316	10,066,003
Manufacturing:							
Food products, liquors, and tobacco.....	1,385	126,629,297	11,245,486	30,537,147	41,782,633	363	5,766,031
Textile and textile products.....	2,652	112,023,785	8,397,485	35,033,757	43,431,242	540	3,094,452
Leather and leather products.....	311	34,019,840	3,283,769	5,940,177	9,223,946	59	459,000
Rubber and rubber goods.....	101	27,473,271	2,771,820	4,281,074	7,052,894	28	366,019

Lumber and wood products.....	663	14,081,254	1,122,653	4,327,985	5,450,638	191	1,390,176
Paper and pulp products.....	427	21,277,038	2,063,005	3,504,908	5,690,913	80	1,178,850
Printing and publishing.....	1,504	19,156,546	1,764,927	2,822,701	4,587,718	507	4,245,337
Chemicals and allied substances.....	990	98,248,595	8,069,644	27,283,735	35,383,193	324	5,065,058
Stone, clay, and glass products.....	359	11,710,219	1,027,109	2,780,385	3,807,494	157	1,401,423
Metal and metal products.....	2,210	666,817,622	41,164,167	320,762,860	361,927,007	583	6,800,320
All other manufacturing industries.....	1,790	92,615,723	7,680,101	25,915,424	33,545,525	523	5,011,806
Total manufacturing.....	12,392	1,224,653,210	88,542,166	463,280,283	551,822,449	3,355	34,928,472
Construction.....	1,895	40,865,750	2,432,872	20,415,683	22,848,555	665	5,331,255
Transportation and other public utilities.....	2,738	316,894,122	32,888,061	36,743,362	69,631,423	879	33,994,995
Trade.....	9,750	191,876,084	15,174,912	53,795,515	68,970,028	2,294	15,093,703
Public service—professional, amusements, hotels, etc.....	2,008	15,523,562	1,317,515	2,177,145	3,494,660	931	5,471,562
Finance, banking, insurance, etc.....	9,530	161,563,671	13,038,051	14,530,130	27,508,181	4,199	49,848,354
Combinations—predominant industry not ascertainable.....	1,301	61,013,352	4,598,634	21,321,745	25,920,379	562	12,450,338
Inactive concerns.....	6,391	5,008	.....	.....	.....	6,380	497,120
Total.....	47,335	2,153,317,770	171,758,980	635,547,519	807,306,499	19,775	169,754,770

NORTH CAROLINA.

Agriculture and related industries.....	76	\$121,471	\$7,078	\$2,852	\$10,530	32	\$84,508
Mining and quarrying.....	13	380,195	31,142	107,912	139,654	7	96,575
Manufacturing:							
Food products, liquors, and tobacco.....	159	19,362,940	1,145,140	9,540,775	10,085,915	22	91,490
Textile and textile products.....	412	58,082,623	3,288,129	30,028,726	33,326,855	16	64,703
Leather and leather products.....	8	148,909	12,816	31,795	44,611	2	69,068
Rubber and rubber products.....	2	23,393	1,276	3,450	3,450	.....	.....
Lumber and wood products.....	265	3,797,872	293,147	855,005	1,148,752	37	850,051
Paper and pulp products.....	8	54,547	4,899	2,225	7,124	2	2,868
Printing and publishing.....	72	228,095	14,435	29,555	43,990	17	36,634
Chemicals and allied substances.....	83	2,454,446	214,286	443,961	658,247	10	47,616
Stone, clay, and glass products.....	44	190,292	14,162	18,020	32,182	9	59,548
Metal and metal products.....	52	504,708	40,312	76,220	116,532	6	11,383
All other manufacturing industries.....	47	457,914	41,959	116,693	148,652	10	39,319
Total manufacturing.....	1,152	85,305,739	5,071,459	41,144,851	46,216,310	131	1,272,680
Construction.....	34	112,156	7,152	19,717	26,869	11	37,366
Transportation and other public utilities.....	278	6,742,077	760,245	39,095	789,540	54	149,148
Trade.....	1,197	9,166,734	495,319	2,249,233	2,634,754	79	243,549
Public service—professional, amusements, hotels, etc.....	133	283,102	17,177	16,087	33,264	41	122,313
Finance, banking, insurance, etc.....	903	4,534,634	347,506	365,507	713,013	140	343,171
Combinations—predominant industry not ascertainable.....	99	362,419	23,541	71,424	94,965	29	93,975
Inactive concerns.....	327	250	.....	.....	.....	326	116
Total.....	4,212	107,028,177	6,661,419	44,016,680	50,378,069	850	2,543,401

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

NORTH DAKOTA.

	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Industrial groups.								
Agriculture and related industries.....	79	64	\$511,742	\$49,582	\$2,368	\$51,950	15	\$45,213
Mining and quarrying.....	8	7	14,479	912	.....	912	1	4,136
Manufacturing:								
Food products, liquors, and tobacco.....	48	34	309,708	18,893	103,286	122,179	14	44,018
Textile and textile products.....	1	1	102,633	11,154	7,681	18,835	.....	.....
Leather and leather products.....	2	2	24,211	2,148	2,862	5,010	.....	.....
Rubber and rubber goods.....	.....	.....	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	5	3	12,958	888	1,280	2,108	2	1,483
Paper and pulp products.....	.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing.....	26	17	92,963	7,356	8,657	16,013	9	38,816
Chemicals and allied substances.....	3	2	141	.....	.....	.....	1	368
Stone, clay, and glass products.....	8	6	16,906	1,104	.....	1,104	2	36,917
Metal and metal products.....	12	9	52,268	3,774	8,775	12,549	3	10,404
All other manufacturing industries.....	3	2	17,855	1,500	1,087	2,587	1	1,178
Total manufacturing.....	108	76	629,733	46,817	133,628	180,445	32	133,184
Construction.....	22	15	36,959	1,854	992	2,846	7	24,391
Transportation and other public utilities.....	167	125	250,057	14,950	5,975	20,925	42	68,827
Trade.....	1,002	889	4,607,332	320,993	519,557	840,550	113	251,691
Public service—professional, amusements, hotels, etc.....	85	55	58,909	2,557	.....	2,557	30	16,287
Finance, banking, insurance, etc.....	1,081	930	3,659,542	235,128	140,719	375,847	151	284,109
Combinations—predominant industry not ascertainable.....	81	56	131,808	8,719	1,226	9,945	25	52,991
Inactive concerns.....	119	.....	.....	.....	.....	.....	119	2,766
Total.....	2,732	2,217	9,900,561	681,512	804,465	1,485,977	535	883,025
OHIO.								
Agriculture and related industries.....	169	103	\$419,616	\$31,554	\$20,324	\$51,878	66	\$51,446
Mining and quarrying.....	674	445	46,538,411	3,875,111	12,767,282	16,642,393	229	2,650,219

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.
OKLAHOMA—Continued.

	Corporations reporting net income.				Corporations reporting no net income.			
	Total number of corporations.	Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Industrial groups.								
Combinations—predominant industry not ascertainable.....	125	75	\$3,339,401	\$336,306	\$333,786	\$670,092	50	\$649,001
Inactive concerns.....	1,853	2	324				1,851	3,773
Total.....	6,321	3,261	37,626,312	2,917,199	7,407,333	10,324,532	3,060	11,974,054
OREGON.								
Agriculture and related industries.....	253	140	\$2,272,948	\$160,564	\$658,361	\$827,955	113	\$1,122,304
Mining and quarrying.....	36	16	165,710	15,299	19,181	34,480	20	378,089
Manufacturing:								
Food products, liquors, and tobacco.....	200	162	4,689,489	352,346	1,483,170	1,835,516	38	299,016
Textile and textile products.....	23	17	516,909	40,404	149,662	190,068	6	30,452
Leather and leather products.....	18	17	262,007	16,982	90,013	106,995	1	948
Rubber and rubber goods.....	5	3	3,816	6		6	2	25,088
Lumber and wood products.....	155	98	3,678,408	295,406	1,025,810	1,321,216	57	767,865
Paper and pulp products.....	7	6	867,500	45,104	480,327	525,431	1	13,442
Printing and publishing.....	65	52	351,138	25,696	68,372	94,368	13	77,567
Chemicals and allied substances.....	21	12	177,368	10,980	66,032	77,012	9	10,980
Stone, clay, and glass products.....	20	13	94,645	3,329	20,060	23,580	7	31,664
Metal and metal products.....	88	74	2,529,069	106,017	1,553,684	1,640,701	14	112,261
All other manufacturing industries.....	41	34	341,585	26,459	83,389	109,848	7	23,961
Total manufacturing.....	643	488	13,481,984	921,929	5,002,819	5,924,748	155	1,388,253
Construction.....	84	64	2,212,848	75,904	1,490,579	1,566,483	20	271,709
Transportation, and other public utilities.....	298	193	856,772	59,434	158,128	217,562	105	2,963,865
Trade.....	806	675	9,281,407	731,426	1,990,782	2,722,208	131	492,079
Public service—professional, amusements, hotels, etc.....	216	150	527,427	32,456	71,890	104,346	66	98,045
Finance, banking, insurance, etc.....	852	588	4,485,651	355,820	264,116	619,936	264	1,088,980
Combinations—predominant industry not ascertainable.....	179	107	1,409,626	139,986	120,219	280,205	72	314,127
Inactive concerns.....	1,031						1,031	2,061
Total.....	4,398	2,421	34,694,323	2,501,848	9,776,075	12,277,923	1,977	8,074,512

PENNSYLVANIA.

	154	85	\$566,745	\$44,018	\$74,890	\$118,908	\$188,988
	1,494	914	107,812,338	8,865,976	30,772,623	39,638,599	6,944,533
Agriculture and related industries.....	840	606	35,168,512	2,865,304	9,980,523	12,854,827	2,611,852
Mining and quarrying.....	795	709	55,337,749	3,349,299	25,451,215	28,800,514	967,200
Manufacturing:	126	111	12,060,179	931,268	3,968,433	4,889,701	298,792
Food products, liquors, and tobacco.....	25	19	3,248,478	265,158	1,257,795	1,257,795	107,340
Textile and textile products.....	347	272	8,184,528	692,637	1,840,300	2,533,237	1,641,758
Leather and leather goods.....	138	109	6,287,480	525,794	1,685,442	2,211,236	29
Rubber and wood products.....	413	309	6,700,205	307,816	690,949	968,765	803,558
Paper and pulp products.....	422	322	55,697,145	3,780,012	23,612,528	27,392,540	928,525
Printing and publishing.....	344	243	26,647,927	1,937,689	9,809,783	11,747,452	1,213,515
Chemicals and allied substances.....	422	322	312,519,224	20,393,010	141,303,201	161,696,211	3,208,251
Stone, clay, and glass products.....	1,492	1,158	26,513,172	2,224,791	7,254,886	9,479,677	787,961
Metal and metal products.....	483	378					
All other manufacturing industries.....							
Total manufacturing.....	5,425	4,236	545,364,698	37,273,078	226,588,877	263,831,955	12,781,754
Construction.....	464	351	16,972,748	1,049,340	7,534,667	8,584,007	993,623
Transportation and other public utilities.....	1,623	1,075	80,070,303	9,135,231	2,035,482	11,170,713	5,164,204
Trade.....	2,749	2,246	56,695,614	4,425,343	15,805,691	20,231,054	2,351,249
Public service—professional, amusements, hotels, etc.....	793	480	4,862,578	390,938	812,099	1,203,637	1,684,320
Finance, banking, insurance, etc.....	3,076	2,297	96,978,241	9,891,227	15,839,572	25,730,799	10,446,819
Combinations—predominant industry not ascertainable.....	583	312	53,939,474	5,157,770	9,585,920	14,753,690	3,088,805
Inactive concerns.....	2,102						86,905
Total.....	18,473	11,996	963,262,739	76,232,921	309,029,821	385,262,742	43,981,200

RHODE ISLAND.

	17	11	\$23,511	\$807	\$748	\$807	\$77,343
	10	8	26,746	1,842		2,590	10,049
Agriculture and related industries.....	30	22	362,583	32,577	54,376	86,953	113,144
Mining and quarrying.....	163	136	45,582,168	2,733,143	20,971,555	23,704,698	338,507
Manufacturing:	6	5	99,937	7,532	25,391	32,923	4,193
Food products, liquors and tobacco.....	8	6	375,190	23,116	169,392	192,508	6,639
Textiles and textile products.....	17	15	224,953	17,567	54,085	71,652	17,408
Leather and leather goods.....	10	9	270,596	20,307	83,085	103,343	4,325
Rubber and wood products.....	17	15	620,455	49,885	172,144	221,829	46,886
Paper and pulp products.....	22	18	1,271,899	137,172	104,261	238,456	105,819
Printing and publishing.....	28	17	187,497	15,602	44,732	60,334	1,925
Chemicals and allied substances.....	169	128	11,498,639	739,384	4,733,544	5,493,128	204,815
Stone, clay, and glass products.....	4	4					
Metal and metal products.....	65	48	1,239,041	92,049	379,832	471,881	53,328
All other manufacturing industries.....							
Total manufacturing.....	522	407	61,736,041	3,888,034	26,789,651	30,677,685	898,989

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

RHODE ISLAND—Continued.

Industrial groups.	Total number of corporations.		Corporations reporting net income.				Corporations reporting no net income.	
	Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.	
Construction.....	56	\$229,006	\$16,783	\$33,409	\$50,192	19	\$39,960	
Transportation and other public utilities.....	53	2,510,186	289,998	23,954	313,952	16	84,491	
Trade.....	276	5,379,548	372,606	1,922,717	2,295,323	49	274,981	
Public service—professional, amusements, hotels, etc.....	83	3,335,815	191,805	108,390	1,188,193	34	164,229	
Finance, banking, insurance, etc.....	286	3,448,526	328,769	38,069	386,778	20	8,579,168	
Combinations—predominant industry not ascertainable.....	67	4,716,476	332,374	1,674,807	2,027,241	86	106,702	
Inactive concerns.....	247					247	946	
Total.....	1,617	78,399,455	5,271,018	30,611,745	35,882,763	594	10,296,798	

SOUTH CAROLINA.

Agriculture and related industries.....	128	\$293,149	\$12,524	\$6,433	\$18,957	38	\$125,881
Mining and quarrying.....	21	73,863	6,523	1,718	8,241	11	56,238
Manufacturing:							
Food products, liquors, and tobacco.....	91	387,412	25,717	65,642	91,359	21	104,625
Textile and textile products.....	154	40,133,597	2,325,927	19,403,096	21,729,023	9	31,410
Leather and leather products.....	2	10,620	774	183	957		
Rubber and rubber goods.....	60	590,618	47,294	105,799	153,093	10	305,741
Lumber and wood products.....	3	162,066	14,626	32,967	47,593		
Paper and pulp products.....	43	98,344	6,572	17,252	23,943	7	23,943
Printing and publishing.....	83	74	156,234	616,924	773,158	9	57,411
Chemicals and allied substances.....	14	2,145,683	16,407		16,407	4	26,756
Stone, clay, and glass products.....	23	10	21,413	222,282	243,695	5	37,820
Metal and metal products.....	17	426,178	19,956	42,615	62,571	2	7,661
All other manufacturing industries.....	490	227,710	19,956	42,615	62,571	2	7,661
Total manufacturing.....	490	44,332,556	2,634,920	20,500,188	23,135,108	67	395,367
Construction.....	28	176,559	9,447	56,696	66,143	3	13,045
Transportation and other public utilities.....	147	703,391	64,806	28,217	93,113	58	90,205
Trade.....	1,138	7,650,889	599,589	1,613,889	2,213,478	105	227,326
Public service—professional, amusements, hotels, etc.....	91	306,357	21,159	45,095	66,254	28	45,120

Finance, banking, insurance, etc.....	862	701	4,254,319	335,780	246,882	582,602	161	465,709
Combinations—predominant industry not ascertainable.....	114	75	561,533	44,589	74,181	118,780	39	187,392
Inactive concerns.....	495						495	8,420
Total.....	3,554	2,549	58,292,576	3,729,437	22,573,299	26,302,736	1,065	1,814,723

SOUTH DAKOTA.

Agriculture and related industries.....	50	37	\$361,950	\$27,833	\$77,708	\$105,541	13	\$105,562
Mining and quarrying.....	10	6	147,873	14,121	24,304	38,425	4	21,806
Manufacturing:								
Food products, liquors, and tobacco.....	87	69	526,188	30,383	164,528	194,911	18	86,300
Textile and textile products.....	2	1	42				1	542
Leather and leather products.....	1						1	7,121
Rubber and rubber goods.....								
Lumber and wood products.....	6	6	57,080	5,023	4,033	9,066		
Paper and pulp products.....	1	1	609					
Printing and publishing.....	28	22	68,000	4,484	6,574	11,038	6	33,940
Chemicals and allied substances.....	5	3	24,297	2,075	592	2,667	2	633
Stone, clay, and glass products.....	8	5	1,723				4	15,136
Metal and metal products.....	9	5	19,756	1,319	569	1,888	3	998
All other manufacturing industries.....	5	4	10,335	458	569	1,458	1	1,030
Total manufacturing.....	152	116	708,030	43,742	176,296	220,038	36	146,300
Construction.....	16	14	107,106	5,049	41,186	46,235	2	6,353
Transportation and other public utilities.....	174	126	302,784	24,803	9,612	34,415	48	74,518
Trade.....	717	644	4,296,276	300,532	696,782	997,314	73	255,038
Public service—professional, amusements, hotels, etc.....	65	48	69,960	3,329	1,574	4,903	17	42,512
Finance, banking, insurance, etc.....	707	704	3,607,097	242,218	301,056	543,274	63	101,886
Combinations—predominant industry not ascertainable.....	37	36	101,393	6,714	4,402	11,116	21	95,994
Inactive concerns.....	194	1	1,978				193	7
Total.....	2,202	1,732	9,704,447	608,341	1,332,920	2,001,261	470	\$50,006

TENNESSEE.

Agriculture and related industries.....	80	51	\$539,626	\$49,609	\$50,506	\$100,205	29	\$486,066
Mining and quarrying.....	171	97	3,303,337	213,133	1,347,187	1,560,340	74	390,329
Manufacturing:								
Food products, liquors, and tobacco.....	228	185	5,554,355	448,145	1,462,002	1,910,147	43	148,432
Textile and textile products.....	106	96	5,449,954	308,052	2,706,824	3,014,876	10	76,351
Leather and leather products.....	13	12	328,850	26,598	87,131	113,729	1	25,473
Rubber and rubber goods.....	6	5	22,611	1,544	4,654	6,198	1	174

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

TENNESSEE—Continued.

Industrial groups.	Corporations reporting net income.					Corporations reporting no net income.		
	Total number of corporations.	Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Manufacturing—Continued.								
Lumber and wood products.....	185	154	\$3,232,883	\$272,529	\$663,530	\$936,059	31	\$124,046
Paper and pulp products.....	6	5	110,237	10,180	14,748	24,928	1	67,857
Printing and publishing.....	87	66	688,891	54,986	138,979	183,979	21	37,715
Chemicals and allied substances.....	91	60	853,390	231,502	788,444	1,019,946	31	152,085
Stone, clay, and glass products.....	37	22	616,509	57,587	98,498	156,085	15	301,818
Metal and metal products.....	110	93	3,585,633	243,798	1,356,617	1,600,415	17	244,422
All other manufacturing industries.....	52	43	859,129	72,973	185,563	490,536	9	14,063
Total manufacturing.....	921	741	23,302,462	1,727,894	7,507,004	9,234,898	180	1,192,436
Construction	92	61	268,018	18,169	35,698	53,867	31	226,422
Transportation and other public utilities.....	242	181	1,948,876	207,785	8,490	216,275	61	1,033,224
Trade.....	1,061	936	15,740,203	1,208,450	4,632,889	5,840,839	125	57,822
Publicservice—professional, amusements, hotels, etc.....	199	149	867,628	58,063	183,273	152,792	162	599,558
Finance, banking, insurance, etc.....	860	698	5,136,794	411,825	370,719	782,544	54	375,036
Combinations—predominant industry not ascertainable.....	124	70	2,345,952	139,468	916,571	1,076,039	436	36,206
Inactive concerns.....	436							
Total.....	4,186	2,984	53,465,096	4,054,416	15,054,430	19,108,846	1,202	5,195,757
TEXAS.								
Agriculture and related industries.....	479	279	\$1,524,935	\$114,636	\$142,054	\$256,690	200	\$1,139,111
Mining and quarrying.....	337	207	38,870,906	3,933,429	5,903,435	9,436,864	130	1,316,378
Manufacturing:								
Food products, liquor, and tobacco.....	279	229	6,229,671	492,714	1,648,580	2,141,294	50	402,176
Textile and textile products.....	55	42	2,940,133	144,485	1,647,205	1,791,690	13	70,861
Leather and leather products.....	13	3	277,691	25,556	46,361	71,857	2	14,392
Rubber and rubber goods.....	5	1	21,661	1,733	5,101	6,834	2	16,521
Lumber and wood products.....	115	89	3,836,705	359,210	669,275	1,028,485	26	462,534
Paper and pulp products.....	11	8	195,570	14,893	53,468	68,361	2	136,971
Printing and publishing.....	132	103	958,021	83,933	106,912	190,845	29	38,077
Chemicals and allied substances.....	226	151	3,552,146	283,245	800,625	1,083,870	75	1,066,784

Stone, clay, and glass products.....	54	873, 186	80, 484	142, 311	222, 795	20	65, 618
Metal and metal products.....	95	1, 618, 176	140, 172	315, 744	453, 916	17	39, 421
All other manufacturing industries.....	44	1, 177, 628	55, 955	387, 138	473, 143	7	16, 543
Total manufacturing.....	1, 929	21, 680, 588	1, 712, 410	5, 822, 680	7, 535, 090	243	2, 329, 898
Construction.....	79	491, 349	37, 972	82, 676	120, 648	35	313, 777
Transportation and other public utilities.....	573	4, 336, 789	421, 098	327, 789	748, 887	194	2, 124, 242
Trade.....	2, 171	35, 351, 415	2, 604, 145	10, 006, 372	12, 610, 517	259	1, 136, 108
Public service—professional, amusements, hotels, etc.....	366	1, 525, 310	108, 788	263, 212	372, 000	103	198, 077
Finance, banking, insurance, etc.....	2, 140	18, 815, 578	1, 565, 717	1, 501, 086	3, 066, 803	375	2, 836, 207
Combinations—predominant industry not ascertainable.....	204	1, 526, 611	139, 815	172, 275	312, 090	74	5, 133, 612
Inactive concerns.....	820	.....	.....	.....	.....	820	17, 349
Total.....	8, 198	124, 123, 481	10, 638, 010	23, 821, 579	34, 459, 589	2, 433	13, 964, 819

UTAH.

Agriculture and related industries.....	121	\$889, 287	\$33, 141	\$26, 069	\$59, 240	47	\$835, 615
Mining and quarrying.....	228	1, 997, 799	161, 116	562, 146	723, 262	166	2, 246, 387
Manufacturing:							
Food products, liquors, and tobacco.....	70	7, 742, 592	637, 416	2, 261, 005	2, 898, 421	23	579, 876
Textile and textile products.....	16	59, 645	4, 538	5, 267	12, 805	6	99, 240
Leather and leather products.....	2	20, 968	1, 992	.....	2, 516	.....	.....
Rubber and rubber goods.....	1	.....	.....	.....	.....	.....	.....
Lumber and wood products.....	10	165, 606	17, 620	3, 330	21, 010	1	3, 550
Paper and pulp products.....	.....	.....	.....	.....	.....	.....	.....
Printing and publishing.....	35	156, 680	14, 676	.....	23, 636	.....	66, 800
Chemicals and allied substances.....	11	104, 712	11, 314	6, 663	17, 977	6	45, 592
Stone, clay, and glass products.....	12	129, 370	13, 663	3, 672	17, 335	4	31, 998
Metal and metal products.....	20	211, 046	18, 674	29, 077	47, 751	8	184, 792
All other manufacturing industries.....	9	43, 018	3, 614	2, 003	5, 617	2	6, 255
Total manufacturing.....	215	8, 634, 197	723, 507	2, 323, 561	3, 047, 068	63	1, 021, 143
Construction.....	27	44, 416	1, 696	215	1, 911	8	33, 957
Transportation and other public utilities.....	87	206, 911	17, 298	4, 615	21, 913	26	147, 042
Trade.....	533	5, 804, 142	417, 757	1, 613, 667	2, 031, 424	73	183, 316
Public service—professional, amusements, hotels, etc.....	101	82, 352	4, 174	98	4, 272	48	108, 257
Finance, banking, insurance, etc.....	382	1, 874, 062	142, 833	91, 009	233, 842	131	1, 603, 525
Combinations—predominant industry not ascertainable.....	70	137, 041	9, 786	14, 741	24, 527	32	1, 957, 705
Inactive concerns.....	778	.....	.....	.....	.....	778	27, 934
Total.....	2, 542	19, 170, 237	1, 511, 308	4, 636, 151	6, 147, 459	1, 372	8, 184, 881

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—(continued).

VERMONT.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	19	\$1,417					11	\$72,850
Mining and quarrying.....	24	1,060,508	\$199,315		\$90,827	11	102,060	
Manufacturing:								
Food products, liquor, and tobacco.....	45	339,072	20,545	125,335	145,880	7	33,280	
Textile and textile products.....	22	1,760,858	107,305	805,515	915,820	1	87,467	
Leather and leather products.....	3	46,639	4,139	7,611	11,780	1	83	
Rubber and rubber goods.....								
Lumber and wood products.....	31	435,077	32,695	121,850	154,545	4	6,221	
Paper and pulp products.....	11	471,672	42,074	102,158	144,232	2	292,625	
Printing and publishing.....	19	37,331	5,292	2,013	4,305	6	8,785	
Chemicals and allied substances.....	15	425,229	27,845	180,755	208,600	4	164,492	
Stone, clay, and glass products.....	30	161,541	11,299	18,582	29,701	3	19,935	
Metals and metal products.....	27	2,588,571	155,912	1,230,110	1,286,022	5	29,789	
All other manufacturing industries.....	17	100,521	6,738	31,700	38,408	7	106,265	
Total manufacturing.....	221	6,399,511	410,754	2,628,659	3,039,413	40	749,252	
Construction.....	4	8,181	368	166	534	1	158	
Transportation and other public utilities.....	83	216,500	10,621	5,732	25,353	19	64,828	
Trade.....	126	736,232	56,568	133,835	190,203	16	24,169	
Public service—professional, amusements, hotels, etc.....	27	15,508	108	108		12	47,412	
Finance, banking, insurance, etc.....	127	560,483	48,733	11,061	54,797	20	44,721	
Combinations—predominant industry not ascertainable.....	30	192,732	15,153	38,973	54,127	10	72,243	
Inactive concerns.....	75					75	4,613	
Total.....	736	9,251,162	655,451	2,909,256	3,564,707	218	1,182,696	

VIRGINIA.

Agriculture and related industries.....	128	\$516,652	\$42,565	\$34,771	\$77,336	51	\$147,848
Mining and quarrying.....	142	8,133,962	701,175	2,043,417	2,744,592	44	452,422

Manufacturing:									
Food products, liquors, and tobacco.....	278	231	4,288,917	285,937	1,394,097	1,681,034	17	249,571	
Textile and textile products.....	74	65	7,017,209	498,619	3,487,721	3,896,340	9	46,431	
Leather and leather products.....	17	13	1,968,296	139,410	778,765	918,175	4	71,458	
Rubber and rubber goods.....	3	3	1,914	27,796	7,850	7,764			
Lumber and wood products.....	135	102	2,371,664	178,148	696,248	874,396	33	428,175	
Paper and pulp products.....	25	21	868,342	67,932	249,774	317,706	4	162,831	
Printing and publishing.....	81	64	545,672	45,389	81,369	129,758	17	15,363	
Chemicals and allied substances.....	62	45	3,624,535	282,197	1,006,954	1,989,451	17	125,545	
Stone, clay and glass products.....	43	25	168,156	13,515	9,455	25,470	17	78,574	
Metal and metal products.....	88	64	3,059,874	251,608	820,366	1,071,951	24	980,567	
All other manufacturing industries.....	44	32	913,321	72,561	219,882	292,443	12	81,010	
Total manufacturing.....	850	668	24,850,782	1,748,530	8,753,981	10,592,511	181	2,235,655	
Construction:									
Transportation and other public utilities.....	80	70	4,376,946	201,134	2,606,805	2,810,639	19	100,212	
Trade.....	300	223	38,369,250	4,471,823	4,900,169	4,875,042	77	480,605	
Public service—professional, amusements, hotels, etc.....	1,204	1,003	18,317,810	1,251,904	5,785,418	7,049,412	98	382,876	
Finance, banking, and insurance.....	1,241	931	4,037,367	337,579	137,568	218,547	50	120,007	
Combinations—predominant industry not ascertainable.....	146	93	8,757,953	722,274	708,189	1,439,456	307	1,198,492	
Inactive concerns.....	708		3,411,903	264,486	1,090,669	1,315,185	53	1,197,287	
Total.....	5,009	3,418	107,670,674	9,493,967	21,524,043	31,014,390	4,591	6,431,559	

WASHINGTON.

Agriculture and related industries:									
Mining and quarrying.....	297	233	\$5,635,451	\$493,051	\$1,085,229	\$1,578,271	214	\$1,408,365	
	228	62	1,057,813	62,209	511,482	573,031	166	2,936,429	
Manufacturing:									
Food products, liquors, and tobacco.....	314	254	8,608,920	668,463	2,433,695	3,404,828	80	628,279	
Textile and textile products.....	59	48	458,437	27,249	158,500	185,009	13	43,130	
Leather and leather products.....	16	10	461,050	4,086	61,005	73,901	6	42,101	
Rubber and rubber goods.....	9	7	26,082	1,886	6,372	8,258	6	28,341	
Lumber and wood products.....	428	285	9,858,880	910,805	1,637,360	2,557,555	113	1,235,532	
Paper and pulp products.....	12	9	1,590,220	85,700	322,666	408,596	3	114,908	
Printing and publishing.....	120	85	703,329	57,806	161,112	224,918	35	63,117	
Chemicals and allied substances.....	41	22	136,368	12,520	4,452	46,772	22	103,722	
Stone, clay, and glass products.....	46	26	237,072	874	27,874	22,575	20	354,297	
Metal and metal products.....	172	133	2,693,158	195,208	836,282	1,024,490	39	115,857	
All other manufacturing industries.....	68	48	611,444	40,882	166,875	234,757	29	76,451	
Total manufacturing.....	1,288	991	25,467,939	2,040,796	6,322,073	8,362,869	387	2,772,897	
Construction:									
Transportation and other public utilities.....	141	89	1,559,822	84,460	680,500	769,690	59	401,668	
Trade.....	514	332	8,946,857	563,486	3,776,824	4,346,310	182	5,865,960	
Total.....	1,538	1,300	18,092,400	1,293,928	5,223,098	6,517,025	278	978,175	

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.

WASHINGTON—Continued.

Industrial groups.	Total number of corporations.	Corporations reporting net income.				Corporations reporting no net income.		
		Number.	Net income.	Income tax.	War-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Public service—professional, amusements, hotels, etc.....	397	273	\$1,577,012	\$122,846	\$213,840	\$869,686	124	\$575,320
Finance, banking, insurance, etc.....	1,697	1,006	5,865,239	430,881	461,438	892,339	691	3,676,865
Combinations—preliminary industry, not ascertainable.....	234	117	2,828,631	300,975	161,486	462,461	117	961,170
Inactive concerns.....	2,740						2,740	5,973
Total.....	9,287	4,369	70,751,208	5,403,332	18,465,981	23,869,313	4,918	19,222,612

WEST VIRGINIA.

Agriculture and related industries.....	81	43	\$201,545	\$15,545	\$25,301	\$40,846	38	\$102,885
Mining and quarrying.....	738	344	21,096,134	1,577,961	7,376,870	8,954,831	194	1,071,230
Manufacturing:								
Food products, liquors, and tobacco.....	102	83	1,085,413	78,960	286,162	365,122	19	38,427
Textile and textile products.....	21	20	437,393	29,144	158,910	188,054	1	173
Leather and leather products.....	4	3	284,852	28,982	1	28,983	1	12,796
Rubber and rubber goods.....	1						1	5,579
Lumber and wood products.....	106	74	1,931,880	163,447	428,452	591,899	32	135,395
Paper and pulp products.....	6	6	195,694	16,043	51,010	67,053		
Printing and publishing.....	51	39	212,560	15,499	26,432	41,931	12	17,344
Chemicals and allied substances.....	32	23	10,490,397	970,808	1,788,844	2,759,652	9	60,037
Stone, clay, and glass products.....	98	78	5,368,426	346,542	2,317,579	2,664,121	20	130,723
Metal and metal products.....	69	58	15,493,888	984,274	6,976,810	7,961,084	11	148,690
All other manufacturing industries.....	23	17	749,187	52,286	279,713	331,999	6	154,120
Total manufacturing.....	513	401	36,249,690	2,685,985	12,313,913	14,999,898	112	703,284
Construction.....	52	41	270,196	16,626	62,620	79,246	11	43,732
Transportation and other public utilities.....	197	117	695,759	62,485	32,766	95,251	80	238,513
Trade.....	595	539	8,902,586	682,127	2,427,440	3,109,567	56	211,476
Public service—professional, amusements, hotels, etc.....	119	80	297,895	20,778	22,662	43,380	39	67,184

Finance, banking, insurance, etc.	697	548	5,005,605	418,425	390,756	809,181	367,886
Combinations—predominant industry, not ascertainable.	144	97	3,412,866	263,927	1,059,287	1,322,314	47
Inactive concerns.	383						383
Total.....	3,519	2,410	76,642,276	5,742,959	23,711,555	29,454,514	1,109
							3,054,148

WISCONSIN.

Agriculture and related industries.	187	86	\$1,045,043	\$90,748	\$178,271	\$209,019	\$221,194
Mining and quarrying.....	83	45	420,240	37,363	43,267	80,630	419,693
Manufacturing:							
Food products, liquors, and tobacco.	901	767	12,836,951	883,139	4,650,282	5,542,421	1,371,289
Textiles and textile products.	158	144	8,022,229	568,506	3,318,629	3,877,155	55,651
Leather and leather products.	83	75	5,050,528	403,216	1,513,904	1,917,120	71,374
Rubber and rubber goods.	8	5	493,362	34,260	197,835	232,115	2,313
Lumber and wood products.	289	238	9,404,365	835,978	1,973,957	2,809,935	357,488
Paper and pulp products.	78	68	11,388,937	733,242	5,153,560	5,886,802	63,553
Printing and publishing.	223	170	1,112,724	88,946	157,069	246,015	297,803
Chemicals and allied substances.	65	46	2,125,532	148,457	814,655	963,112	115,929
Stone, clay, and glass products.	68	47	1,067,459	64,668	463,189	527,837	39,471
Metal and metal products.	504	402	54,585,978	3,644,591	24,078,490	28,323,081	863,608
All other manufacturing industries.	204	168	4,883,521	333,377	1,817,230	2,150,607	278,860
Total manufacturing.....	2,671	2,130	111,041,786	7,728,380	44,747,820	52,476,200	3,517,839
Construction.....	193	154	1,722,373	109,860	580,503	690,363	132,368
Transportation and other public utilities.	667	495	2,158,824	189,688	64,399	254,087	335,658
Trade.....	2,156	1,825	29,374,862	1,586,305	6,016,694	7,602,960	1,005,622
Public service—professional, amusements, hotels, etc.	400	246	673,899	40,154	78,558	118,712	356,960
Finance, banking, insurance, etc.	2,403	1,692	10,405,474	804,801	503,177	1,307,981	2,242,601
Combinations—predominant industry not ascertainable.	329	215	8,707,309	657,102	2,871,832	3,528,934	785,219
Inactive concerns.	1,862	1	362				55,554
Total.....	10,961	6,889	158,550,172	11,244,404	55,084,521	66,328,925	9,073,708

TABLE 13.—CORPORATION RETURNS—DISTRIBUTION BY INDUSTRIAL GROUPS, FOR STATES AND TERRITORIES—Continued.
WYOMING.

Industrial groups.	Total number of corporations.	Corporations reporting net income.					Corporations reporting no net income.	
		Number.	Net income.	Income tax.	Wax-profits and excess-profits tax.	Total tax.	Number.	Deficit.
Agriculture and related industries.....	188	131	\$1,458,600	\$130,041	\$220,988	\$531,029	57	\$258,062
Mining and quarrying.....	75	39	2,255,889	178,840	666,891	815,731	36	654,790
Manufacturing:	18	11	50,935	2,804	674	3,478	7	7,295
Food products, liquors, and tobacco.....								
Textiles and textile products.....								
Leather and leather products.....								
Rubber and rubber goods.....								
Lumber and wood products.....	5	5	27,676	2,227		2,227		
Paper and pulp products.....	15	11	27,475	1,757	540	2,297		
Printing and publishing.....	2	2	144,439	8,070	75,686	83,756	4	18,430
Chemicals and allied substances.....	1	1	4,322	279		279		
Stone, clay, and glass products.....	3	3	1,776					
Metal and metal products.....	1	1					2	800
All other manufacturing industries.....	1	1					1	16,988
Total manufacturing.....	45	31	237,123	15,137	76,900	92,037	14	43,522
Construction.....	11	8	22,959	1,570		1,570	3	9,909
Transportation and other public utilities.....	49	30	90,592	6,143		8,952	19	250,315
Trade.....	201	165	1,150,137	93,216	2,809	248,595	36	81,611
Public service—professional, amusements, hotels, etc.....	40	26	110,065	6,721	25,311	32,032	14	28,928
Finance, banking, insurance, etc.....	169	134	1,272,775	106,306	162,172	268,478	35	153,716
Combinations—predominant industry not ascertainable.....	32	16	243,356	25,864	730	26,594	16	181,849
Inactive concerns.....	493	1	377				492	3,712
Total.....	1,303	581	6,861,873	563,838	1,311,180	1,875,018	722	1,068,414



