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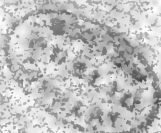
TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

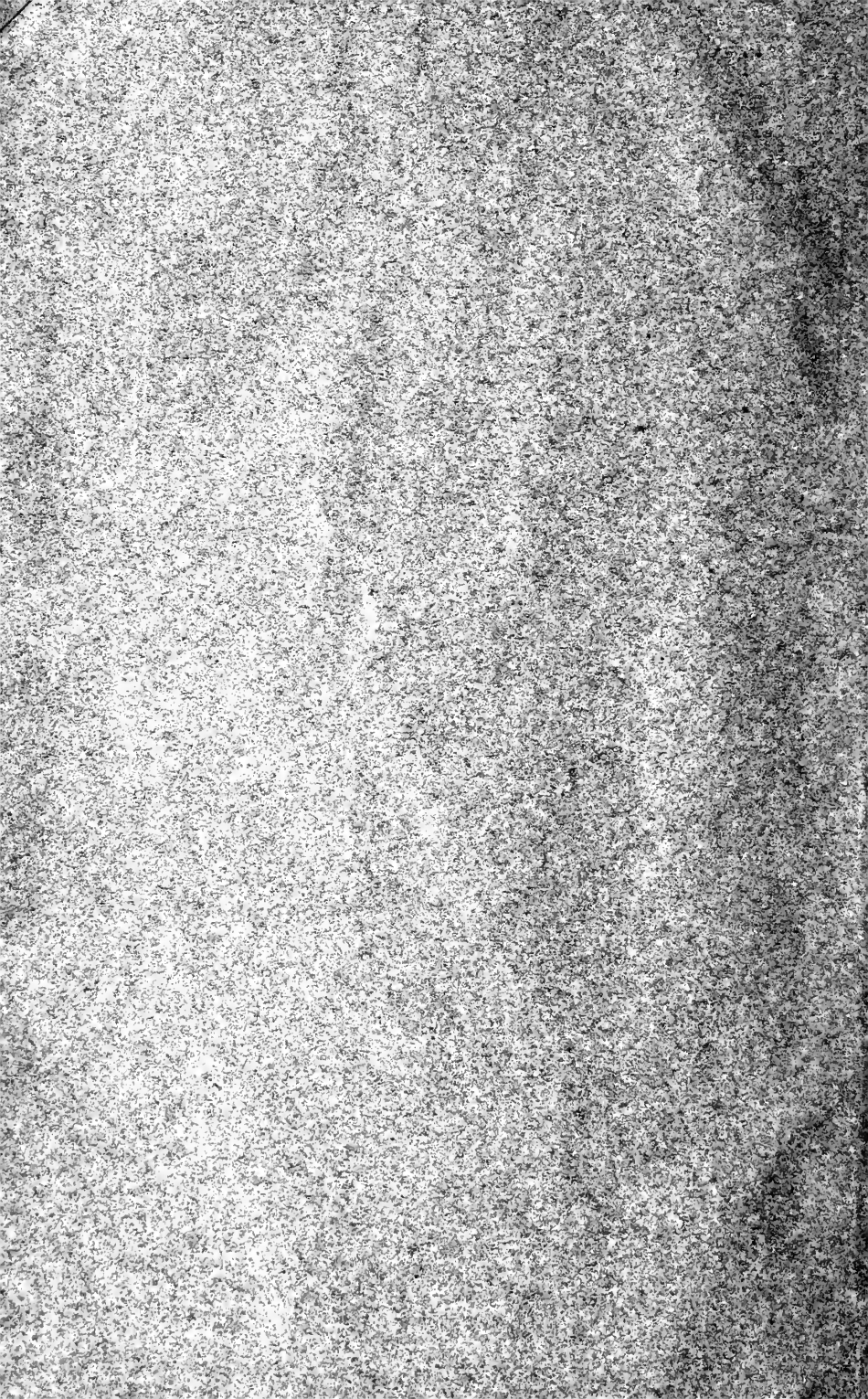
STATISTICS OF INCOME
FROM RETURNS OF
NET INCOME
FOR 1926

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TREASURY DEPARTMENT
UNITED STATES INTERNAL REVENUE

STATISTICS OF INCOME
FROM
RETURNS OF NET INCOME FOR 1926
INCLUDING STATISTICS FROM
ESTATE TAX RETURNS



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



UNITED STATES
GOVERNMENT PRINTING OFFICE
WASHINGTON
1928

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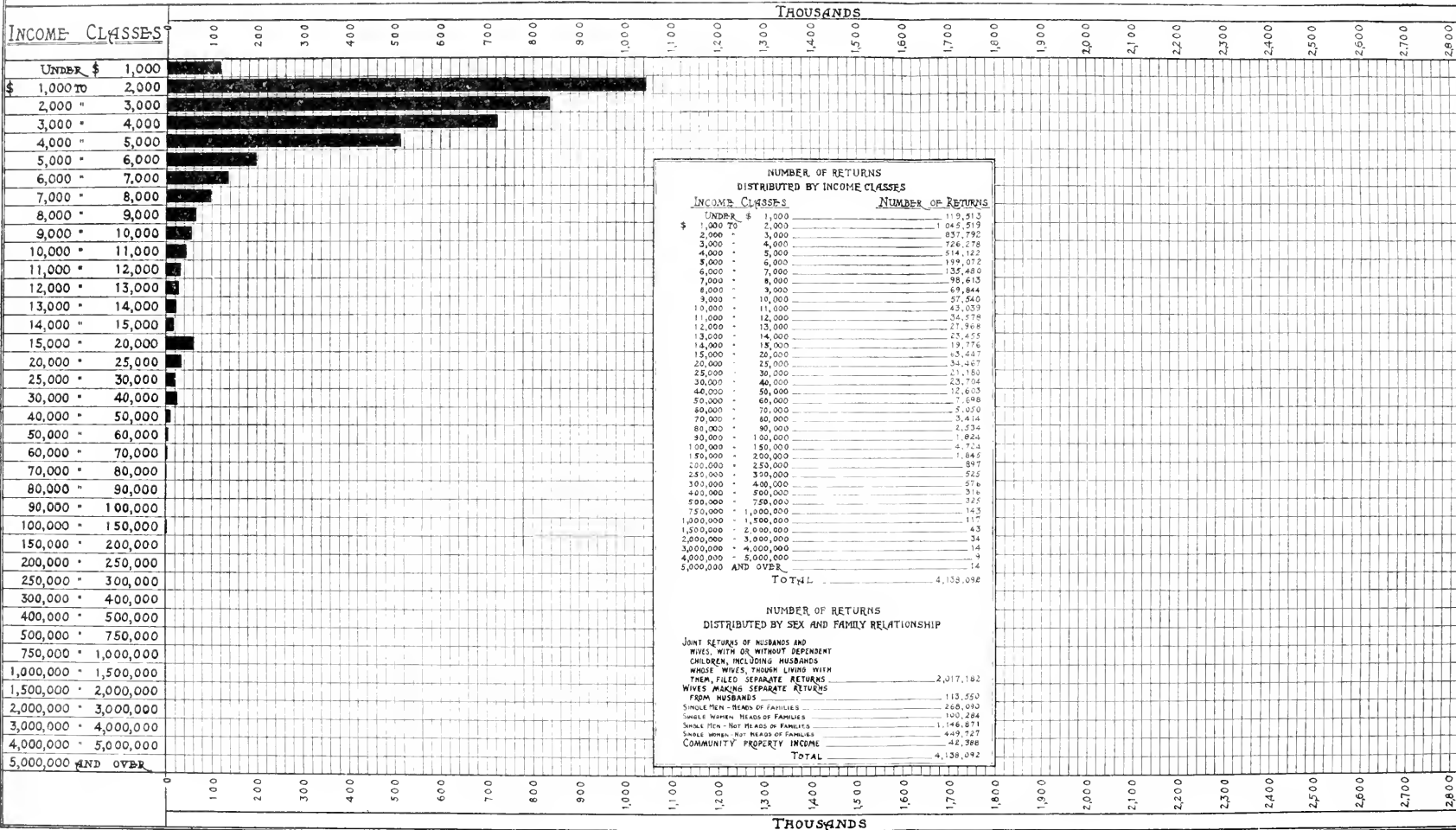
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INDIVIDUAL INCOME TAX RETURNS
FILED IN 1927
REPORTING INCOME FOR THE CALENDAR YEAR ENDED DECEMBER 31, 1926

NUMBER OF RETURNS



NUMBER OF RETURNS
DISTRIBUTED BY INCOME CLASSES

INCOME CLASSES	NUMBER OF RETURNS
UNDER \$ 1,000	119,913
\$ 1,000 TO 2,000	104,919
2,000 " 3,000	89,799
3,000 " 4,000	76,278
4,000 " 5,000	64,123
5,000 " 6,000	53,073
6,000 " 7,000	43,480
7,000 " 8,000	36,613
8,000 " 9,000	31,844
9,000 " 10,000	27,540
10,000 " 11,000	23,059
11,000 " 12,000	19,378
12,000 " 13,000	16,468
13,000 " 14,000	14,255
14,000 " 15,000	12,775
15,000 " 20,000	11,447
20,000 " 25,000	10,467
25,000 " 30,000	9,180
30,000 " 40,000	8,104
40,000 " 50,000	7,203
50,000 " 60,000	6,498
60,000 " 70,000	5,850
70,000 " 80,000	5,214
80,000 " 90,000	4,574
90,000 " 100,000	4,024
100,000 " 150,000	3,724
150,000 " 200,000	3,445
200,000 " 250,000	3,177
250,000 " 300,000	2,925
300,000 " 400,000	2,716
400,000 " 500,000	2,525
500,000 " 750,000	2,343
750,000 " 1,000,000	2,177
1,000,000 " 1,500,000	2,025
1,500,000 " 2,000,000	1,883
2,000,000 " 3,000,000	1,754
3,000,000 " 4,000,000	1,637
4,000,000 " 5,000,000	1,531
5,000,000 AND OVER	1,434
TOTAL	4,158,092

NUMBER OF RETURNS
DISTRIBUTED BY SEX AND FAMILY RELATIONSHIP

JOINT RETURNS OF HUSBANDS AND WIVES, WITH OR WITHOUT DEPENDENT CHILDREN, INCLUDING HUSBANDS WHOSE WIVES, THOUGH LIVING WITH THEM, FILED SEPARATE RETURNS	2,017,162
WIVES MAKING SEPARATE RETURNS FROM HUSBANDS	113,950
SINGLE MEN - HEADS OF FAMILIES	268,090
SINGLE WOMEN - HEADS OF FAMILIES	100,284
SINGLE MEN - NOT HEADS OF FAMILIES	1,196,971
SINGLE WOMEN - NOT HEADS OF FAMILIES	449,727
COMMUNITY PROPERTY INCOME	42,386
TOTAL	4,158,092

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STATISTICS OF INCOME, FROM RETURNS OF NET INCOME FOR 1926

TREASURY DEPARTMENT,
OFFICE OF COMMISSIONER OF INTERNAL REVENUE,
Washington, D. C., September, 24, 1928.

SIR: I have the honor to transmit herewith a report comprising a statistical analysis of the income tax returns for 1926 filed by individuals, corporations, and partnerships during 1927 and of the estate tax returns, irrespective of the date of death of the decedent, likewise filed during 1927. The report also contains an historical presentation of the income and tax liability reported by individuals and corporations since the inception of the present period of income taxation under the sixteenth amendment to the Constitution.

The income tax returns for 1926 were filed under the provisions of the revenue act of 1926. The year for which the income tax returns are filed is in general the calendar year. However, approximately 8 per cent of the corporation returns showing net income of \$2,000 and over, representing nearly $11\frac{1}{4}$ per cent of the total net income for corporations, and a negligible number of individual returns are for a fiscal year other than the calendar year. These returns are tabulated with the calendar year returns for the year in which the greater part of their accounting period falls. Thus there are included with the returns for the calendar year 1926, returns whose fiscal year ends after June 30, 1926, but not later than June 30, 1927.

The statistics contained in this report are based on the taxpayers' returns as received, unaudited except for a preliminary examination to insure proper execution of the return. All income tax returns filed by individuals having net income of \$5,000 and over and all returns filed by corporations, regardless of the size of net income, pass through the statistical section, and the data are tabulated from each of these returns. A sample of approximately 250,000 of the returns filed by individuals reporting net income of less than \$5,000 was analyzed, and the data obtained considered as fairly representative of such returns. The average results from this sample group were applied to the total number of individual returns, showing net income of less than \$5,000, to determine the data as published for these returns.

Throughout this report "net income" means the excess of gross income, as defined in the revenue act effective for the year for which the returns are filed, over the deductions claimed by the taxpayer under the provisions of the respective acts; and for the purpose of distribution by income classes, the net income of individuals includes "capital net gain from sale of assets held more than two years." Similarly "deficit" means excess of deductions over gross income. Credits allowed individuals, such as personal exemption, credit for

dependents, "net loss for prior year," and "loss from the sale of capital assets held more than two years" (beginning with 1924) are not included in deductions; neither is the special credit of \$2,000 for domestic corporations having net income of \$25,000 or less, nor "net loss for prior year," included in deductions in arriving at net income of corporations.

The classification on which the corporation returns are distributed into industrial groups is based on the predominant business of the corporations. The groups, however, do not represent corporations engaged purely in the industries in which they are classified, due to closely affiliated corporations filing consolidated returns, which include the income and deductions of the subsidiary or affiliated concerns. If such subsidiary or affiliated concerns could be classified independently of the consolidated returns, they would fall in industrial divisions other than the ones in which they are included.

The data for States and minor civil divisions, although compiled from returns filed in each locality, do not represent what may be called the geographical distribution of income, there being no way of ascertaining from the income tax returns the amount of income originating in the respective States or the amount of tax paid on that basis, as income reported by an individual or corporation in one State may have been derived from sources in other States.

An individual files his income tax return in the collection district in which his legal residence or principal place of business is located, and a corporation files its income tax return in the collection district in which its principal place of business or the principal office or agency is located.

The amount of income tax liability returned for 1926, shown in the tabulations in this volume, is not altogether comparable with the amount of taxes collected during the calendar year 1927. A variety of factors is responsible for this discrepancy, several of the important of which are—

1. The amount of tax originally reported on the returns does not always represent precisely the amount of tax paid for the reason that an adjustment may be made after the data have been taken from the original returns for the statistics of income. These adjustments may result in additional assessments, thereby increasing the tax liability; or, in certificates of overassessment, thereby decreasing the tax liability. An amended return has the same effect as an adjustment.

2. Income and profits taxes paid to foreign governments or possessions of the United States are deductible from income taxes payable to the United States but are not deducted in the amount of tax liability shown herein. The aggregate amount of income and profits taxes paid to foreign governments or possessions of the United States reported by individuals and corporations is, however, shown.

3. The amount of income taxes in fiscal year returns included in this tabulation may not represent taxes collected during 1927 on such returns. Fiscal year returns are required to be filed on or before the fifteenth day of the third month after the end of the fiscal year and payment, as in the case of calendar year returns, is required at the time when the return is filed, or in four quarterly installments. The first of the quarterly installments is due when the return is filed. Thus, during the calendar year 1927, collections were made of part or all of the taxes in returns for fiscal years ended from January 31,

1926 (the last quarterly installment payment on which was due on or before January 15, 1927), to September 30, 1927 (the filing of returns and the full payment or first installment payment on which for the fiscal year ended on the latter date was due on or before December 15, 1927); whereas, as described above, there are excluded from these statistics those returns for fiscal years ending prior to July 1, 1926, and subsequent to June 30, 1927.

4. Delays in payment due to financial embarrassment, death, liquidation of business, or any other cause result in collection of taxes after the close of the year in which such taxes are due, and the classification of such collections as "back taxes," because made in a subsequent year. Certain amounts are uncollectible due likewise to the above causes.

5. Current collections include such interest and penalty items as are received during the year in connection with delinquent payments on returns for 1926.

INDIVIDUAL INCOME TAX RETURNS

The returns for 1926 filed by individuals numbered 4,138,092, of which 2,470,990 were taxable and 1,667,102 nontaxable. The aggregate net income was \$21,958,505,649 and the tax liability \$732,470,790. As compared with the returns filed for the previous year the number for 1926 decreased by 32,959, or seventy-nine one-hundredths of 1 per cent. The total net income shows an increase of \$63,929,246, or twenty-nine one-hundredths of 1 per cent, whereas the tax shows a decrease of \$2,084,393, or twenty-eight one-hundredths of 1 per cent. The average net income is \$5,306.43, the average amount of tax liability \$177.01, and the average tax rate 3.34 per cent. For the preceding year the average net income was \$5,249.16, the average amount of tax liability was \$176.11, and the average tax rate 3.35 per cent. The proportion of the population filing returns was 3.52 per cent, which for the preceding year was 3.60 per cent.

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

The distribution of the returns of individuals and the net income and tax reported therein, by States and Territories, are shown in basic Table 1, pages 71-73. Table 2, pages 74-76 distributes the same data by income classes.

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

The distribution of the returns, by income classes, is exhibited in the following table, which shows the number of returns filed, the amount of net income and tax reported; also cumulative totals and relative percentages. In basic Table 3, pages 77-79 a similar distribution of the number of returns, net income, and tax is shown by more detailed income classes.

Simple and cumulative distribution of individual returns, by income classes, showing number of returns, net income, tax, and percentages, calendar year 1926

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number	Per cent	Number	Per cent	Number	Per cent
Under \$1,000.....	119,513	2.89	4,138,092	100.00	119,513	2.89
\$1,000 to \$2,000.....	1,045,519	25.26	4,018,579	97.11	1,165,032	28.15
\$2,000 to \$3,000.....	837,792	20.25	2,973,060	71.85	2,002,824	48.40
\$3,000 to \$5,000.....	1,240,400	29.97	2,135,268	51.60	3,243,224	78.37
\$5,000 to \$10,000.....	560,549	13.55	894,868	21.63	3,803,773	91.92
\$10,000 to \$25,000.....	246,730	5.96	334,319	8.08	4,050,503	97.88
\$25,000 to \$50,000.....	57,487	1.39	87,589	2.12	4,107,990	99.27
\$50,000 to \$100,000.....	20,520	.496	30,102	.730	4,128,510	99.766
\$100,000 to \$150,000.....	4,724	.115	9,582	.234	4,133,234	99.881
\$150,000 to \$300,000.....	3,267	.079	4,858	.119	4,136,501	99.960
\$300,000 to \$500,000.....	892	.022	1,591	.040	4,137,393	99.982
\$500,000 to \$1,000,000.....	468	.012	699	.018	4,137,861	99.994
\$1,000,000 and over.....	231	.006	231	.006	4,138,092	100.00
Total.....	4,138,092	100.00				

Income classes	Net income					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under \$1,000.....	\$67,237,548	0.31	\$21,958,505,649	100.00	\$67,237,548	0.31
\$1,000 to \$2,000.....	1,747,917,122	7.96	21,891,268,101	99.69	1,815,154,670	8.27
\$2,000 to \$3,000.....	2,042,903,198	9.30	20,143,350,979	91.73	3,858,057,868	17.57
\$3,000 to \$5,000.....	4,872,788,835	22.19	18,100,447,781	82.43	8,730,846,703	39.76
\$5,000 to \$10,000.....	3,838,953,366	17.48	13,227,658,946	60.24	12,569,800,069	57.24
\$10,000 to \$25,000.....	3,660,622,482	16.67	9,388,705,580	42.76	16,230,422,551	73.91
\$25,000 to \$50,000.....	1,954,653,219	8.90	5,728,083,098	26.09	18,185,075,770	82.81
\$50,000 to \$100,000.....	1,389,339,134	6.33	3,773,429,879	17.19	19,574,414,904	89.14
\$100,000 to \$150,000.....	570,189,915	2.60	2,384,990,745	10.86	20,144,604,819	91.74
\$150,000 to \$300,000.....	661,411,549	3.01	1,813,900,830	8.26	20,806,016,368	94.75
\$300,000 to \$500,000.....	340,214,162	1.55	1,152,489,281	5.25	21,146,230,530	96.30
\$500,000 to \$1,000,000.....	317,881,202	1.45	812,275,119	3.70	21,464,111,732	97.75
\$1,000,000 and over.....	494,393,917	2.25	494,393,917	2.25	21,958,505,649	100.00
Total.....	21,958,505,649	100.00				

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount	Per cent	Amount	Per cent	Amount	Per cent
Under \$1,000.....	\$55,538	0.01	\$732,470,790	100.00	\$55,538	0.01
\$1,000 to \$2,000.....	1,761,233	.24	732,415,252	99.99	1,816,771	.25
\$2,000 to \$3,000.....	4,216,702	.58	730,654,019	99.75	6,033,473	.83
\$3,000 to \$5,000.....	7,245,433	.99	726,437,317	99.17	13,278,906	1.82
\$5,000 to \$10,000.....	20,272,195	2.77	719,191,884	98.18	33,551,101	4.59
\$10,000 to \$25,000.....	72,464,803	9.89	698,919,689	95.41	106,015,904	14.48
\$25,000 to \$50,000.....	112,796,680	15.40	626,454,886	85.52	218,812,584	29.88
\$50,000 to \$100,000.....	140,946,589	19.24	513,658,206	70.12	359,759,173	49.12
\$100,000 to \$150,000.....	77,900,137	10.63	372,711,617	50.88	437,659,310	59.75
\$150,000 to \$300,000.....	103,997,156	14.20	294,811,480	40.25	541,656,466	73.95
\$300,000 to \$500,000.....	55,255,627	7.54	190,814,324	26.05	596,912,093	81.49
\$500,000 to \$1,000,000.....	53,665,366	7.33	135,558,697	18.51	650,577,459	88.82
\$1,000,000 and over.....	81,893,331	11.18	81,893,331	11.18	732,470,790	100.00
Total.....	732,470,790	100.00				

CLASSIFICATION, BY SEX AND FAMILY RELATIONSHIP (INDIVIDUAL RETURNS)

The following table shows the number of individual returns and the net income distributed according to sex and family relationship. In basic Tables 4 and 5 (pp. 80-85) similar distributions of the number of returns, net income, and tax are shown by income classes and by States and Territories.

Distribution of individual returns, by sex and family relationship, calendar year 1926

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, file separate returns.....	2, 017, 182	48. 75	\$13, 555, 920, 041	61. 73
Wives filing separate returns from husbands.....	113, 550	2. 74	1, 110, 205, 587	5. 06
Single men, heads of families.....	268, 090	6. 48	1, 102, 102, 279	5. 02
Single women, heads of families.....	100, 284	2. 42	436, 421, 796	1. 99
Single men not heads of families ¹	1, 146, 871	27. 71	3, 639, 033, 908	16. 57
Single women not heads of families ¹	449, 727	10. 87	1, 750, 899, 706	7. 97
Community-property income.....	42, 388	1. 03	363, 922, 332	1. 66
Total.....	4, 138, 092	100. 00	21, 958, 505, 649	100. 00

¹ Includes returns for income of estates or property held in trust.

INCOME EXEMPT FROM NORMAL TAX (INDIVIDUAL RETURNS)

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

Net income exempt from and amount subject to normal tax, individual returns, calendar year 1926

Distribution	Amount	Per cent
Total net income.....	\$21, 958, 505, 649	100. 00
Specific exemptions from normal tax:		
Personal exemption and credit for dependents.....	12, 124, 075, 569	
Less exemption in excess of net income.....	1, 822, 859, 534	
Net exemptions and credit for dependents.....	10, 301, 216, 035	46. 91
Dividends.....	4, 011, 590, 274	18. 27
Interest on Government obligations not wholly exempt from tax.....	36, 781, 773	. 17
Capital net gain from sale of assets held more than 2 years) taxed at 12½ per cent in lieu of normal and surtaxes).....	912, 917, 534	4. 15
Net income offset by net loss for prior year.....	27, 411, 767	. 13
Total net income exempt from normal tax.....	15, 289, 917, 383	69. 63
Net income subject to normal tax.....	6, 668, 588, 266	30. 37

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

Under the revenue acts of 1924 and 1926, loss from the sale of capital assets held more than two years is not deductible in arriving at ordinary net income subject to normal tax and surtax, if by deducting such loss the tax is less than by taking a tax credit of 12½ per cent of the amount of such loss. The revenue acts of 1918 and 1921 permitted such loss to be deducted in arriving at ordinary net income. In order, therefore, that the amounts shown as "net income" and "general deductions" in the Statistics of Income for 1924-1926 be made comparable with prior years, it is necessary that such losses be deducted from "net income" and that "general deductions" be increased by a like amount. These adjustments have not been made in the "net income" and "general deduction" figures shown in the Statistics of Income for these years.

Capital net loss from sale of assets held more than 2 years reported on individual income tax returns for 1926.....	\$34, 574, 016
Tax credit of 12½ per cent.....	4, 321, 752

NET LOSS FOR PRIOR YEAR (INDIVIDUAL RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

The net losses for prior years have not been included in the "deduction" and are therefore not deducted from "net income" shown in this volume. The "net loss for prior year" reported on individual income tax returns for the years 1922 to 1926 inclusive, is given below:

Return for year:	Amount
1922.....	\$45, 220, 859
1923.....	34, 266, 149
1924.....	29, 869, 182
1925.....	32, 321, 310
1926.....	27, 411, 767

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

The credit of 25 per cent of the tax on earned net income applies to the tax on the first \$5,000 of taxable net income, and if specifically earned, to the tax on an amount not exceeding \$10,000 under the revenue act of 1924 applicable to returns for 1924, and to an amount not exceeding \$20,000 under the revenue act of 1926 applicable to returns for 1925 and 1926.

Earned net income tax credit reported on returns for the years 1924-1926 is as follows:

Return for year:	Amount
1924.....	\$30, 637, 463
1925.....	24, 570, 183
1926.....	24, 646, 993

SOURCE OF INCOME (INDIVIDUAL RETURNS)

Immediately following is shown a summary of the income reported by individuals distributed by sources; also general deductions.

Sources of income and deductions in individual returns, calendar year 1926

Distribution	Amount	Per cent
Wages and salaries.....	\$9,994,314,530	39.27
Business ¹	3,572,895,708	14.04
Partnerships.....	1,732,581,033	6.81
Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years.....	1,465,625,374	5.76
Capital net gain from sale of assets held more than 2 years.....	912,917,534	3.59
Total.....	17,678,334,179	69.47
Rents and royalties.....	1,450,759,713	5.70
Interest and investment income.....	1,936,604,432	7.61
Interest on Government obligations not wholly exempt from tax.....	36,781,773	.15
Dividends.....	4,011,590,274	15.76
Fiduciary.....	333,365,460	1.31
Total.....	7,769,101,652	30.53
Total income.....	25,447,435,831	100.00
General deductions:		
Miscellaneous deductions.....	2,826,509,251	11.11
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than 2 years.....	178,215,623	.70
Contributions.....	484,205,308	1.90
Total.....	3,488,930,182	13.71
Net income.....	21,958,505,649	86.29

¹ See also p. 91.

The following table shows, by size of net income, the distribution of the income by sources. The distribution, by sources, by States, and by smaller income classes, is shown in basic tables 6 and 7 (pp. 86-91). The percentage distribution of income, by sources, is shown in the second table following.

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1926

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years
Under \$1,000.....	\$44,958,444	\$60,010,693	\$5,490,336	\$1,830,370	-----
\$1,000 to \$2,000.....	1,424,419,304	232,586,384	31,958,144	16,612,851	-----
\$2,000 to \$3,000.....	1,290,024,058	397,578,080	70,819,981	37,233,683	-----
\$3,000 to \$5,000.....	2,871,518,160	1,144,197,707	294,526,273	182,670,503	-----
\$5,000 to \$10,000.....	1,884,976,423	857,786,703	377,724,834	257,327,604	-----
\$10,000 to \$25,000.....	1,408,251,977	548,433,643	394,905,493	416,400,228	-----
\$25,000 to \$50,000.....	546,882,765	179,918,628	211,800,790	266,361,216	\$28,159,437
\$50,000 to \$100,000.....	284,312,483	89,292,649	153,043,104	121,556,169	141,509,904
\$100,000 to \$150,000.....	89,137,434	25,880,635	55,549,274	38,956,448	100,669,193
\$150,000 to \$300,000.....	87,112,702	20,645,692	74,715,398	46,564,891	157,514,302
\$300,000 to \$500,000.....	29,580,524	8,765,382	24,708,556	23,713,454	119,783,358
\$500,000 to \$1,000,000.....	16,892,188	5,367,627	22,670,211	18,123,294	116,610,555
\$1,000,000 and over.....	16,248,068	2,431,885	14,668,639	35,274,663	248,670,785
Total.....	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374	912,917,534

STATISTICS OF INCOME

Total income in individual returns distributed by income classes, showing sources of income in detail, calendar year 1926—Continued

Income classes	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary	Total income
Under \$1,000.....	\$33,687,120	\$21,643,461	-----	\$21,615,483	\$1,490,714	\$193,726,621
\$1,000 to \$2,000.....	130,535,660	118,678,229	-----	44,570,002	8,402,109	2,007,762,683
\$2,000 to \$3,000.....	185,020,821	172,849,676	-----	83,560,839	14,759,290	2,251,846,428
\$3,000 to \$5,000.....	411,535,600	405,751,989	-----	280,481,473	35,461,675	5,626,143,380
\$5,000 to \$10,000.....	264,829,625	353,635,399	-----	435,309,295	59,483,246	4,491,073,129
\$10,000 to \$25,000.....	217,608,251	374,676,409	\$14,215,633	815,445,960	84,822,374	4,274,759,968
\$25,000 to \$50,000.....	100,319,752	205,105,777	9,376,658	666,606,363	56,382,318	2,270,913,704
\$50,000 to \$100,000.....	54,847,300	133,436,035	6,595,249	578,783,618	36,488,734	1,599,865,245
\$100,000 to \$150,000.....	17,343,930	49,101,417	2,069,696	271,148,040	12,084,544	661,940,611
\$150,000 to \$300,000.....	16,377,628	47,359,500	1,859,921	301,486,780	9,910,864	763,547,678
\$300,000 to \$500,000.....	7,149,724	17,876,128	1,164,932	150,981,925	5,532,752	389,256,735
\$500,000 to \$1,000,000.....	6,878,639	18,177,827	700,781	154,877,588	3,776,887	364,075,597
\$1,000,000 and over.....	4,625,663	18,312,585	798,903	206,722,908	4,769,953	552,524,052
Total.....	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460	25,447,435,831

Percentage distribution of total income in individual returns, by income classes, showing sources of income in detail, calendar year 1926

Income classes	Wages and salaries	Business	Partnerships	Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years	Capital net gain from sale of assets held more than 2 years	Rents and royalties
Under \$1,000.....	23.21	30.98	2.83	2.49	-----	17.39
\$1,000 to \$2,000.....	70.94	11.59	1.59	.83	-----	6.50
\$2,000 to \$3,000.....	57.29	17.66	3.14	1.65	-----	8.22
\$3,000 to \$5,000.....	51.04	20.34	5.23	3.25	-----	7.31
\$5,000 to \$10,000.....	41.97	19.10	8.41	5.73	-----	5.90
\$10,000 to \$25,000.....	32.94	12.83	9.24	9.74	-----	5.09
\$25,000 to \$50,000.....	24.08	7.92	9.33	11.73	1.24	4.42
\$50,000 to \$100,000.....	17.77	5.58	9.57	7.60	8.85	3.43
\$100,000 to \$150,000.....	13.46	3.91	8.39	5.89	15.21	2.62
\$150,000 to \$300,000.....	11.41	2.70	9.78	6.10	20.63	2.15
\$300,000 to \$500,000.....	7.60	2.25	6.35	6.09	30.77	1.84
\$500,000 to \$1,000,000.....	4.64	1.47	6.23	4.98	32.03	1.89
\$1,000,000 and over.....	2.94	.44	2.66	6.58	45.01	.84
Total.....	39.27	14.04	6.81	5.76	3.59	5.70

Income classes	Interest and investments	Interest on Government obligations not wholly exempt from tax	Dividends	Fiduciary	Total income
Under \$1,000.....	11.17	-----	11.16	.77	100.00
\$1,000 to \$2,000.....	5.91	-----	2.22	.42	100.00
\$2,000 to \$3,000.....	7.67	-----	3.71	.66	100.00
\$3,000 to \$5,000.....	7.21	-----	4.99	.63	100.00
\$5,000 to \$10,000.....	7.88	-----	9.69	1.32	100.00
\$10,000 to \$25,000.....	8.76	0.33	19.08	1.99	100.00
\$25,000 to \$50,000.....	9.03	.41	29.36	2.48	100.00
\$50,000 to \$100,000.....	8.34	.41	36.17	2.28	100.00
\$100,000 to \$150,000.....	7.42	.31	40.96	1.83	100.00
\$150,000 to \$300,000.....	6.20	.24	39.49	1.30	100.00
\$300,000 to \$500,000.....	4.59	.30	38.79	1.42	100.00
\$500,000 to \$1,000,000.....	4.99	.19	42.54	1.04	100.00
\$1,000,000 and over.....	3.31	.15	37.41	.86	100.00
Total.....	7.61	.15	15.76	1.31	100.00

INCOME FROM BUSINESS REPORTED BY INDIVIDUALS HAVING NET INCOME FROM ALL SOURCES OF \$5,000 AND OVER

The income derived from business other than from partnerships reported by individuals whose net income from all sources was \$5,000 and over is shown according to the nature of the business in the following tables for 1926 and 1925. These data represent only such amounts reported by individuals as were derived from business operations conducted as sole proprietors and do not necessarily indicate the principal occupation of, or the total income reported by, the person making the return.

The income from business on the returns showing net income of less than \$5,000 is not given by industrial divisions for 1926, as the sample of the returns in this class previously referred to was not sufficiently comprehensive to determine the number of businesses in each industrial division.

Income from business, distributed by industrial divisions, showing number of businesses and net profits from business reported by individuals having net income from all sources of \$5,000 and over

CALENDAR YEAR 1926

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Agriculture and related industries.....	14,767	6.77	\$84,435,186	4.86
Mining and quarrying.....	1,546	.71	25,785,109	1.48
Manufacturing:				
Food products, beverages, and tobacco.....	3,084	1.41	24,215,522	1.39
Textiles and textile products.....	2,853	1.31	28,193,132	1.62
Leather and leather products.....	311	.14	3,199,146	.19
Rubber and rubber goods.....	118	.05	1,088,583	.06
Lumber and wood products.....	872	.40	8,058,536	.46
Paper, pulp, and products.....	167	.08	1,726,240	.10
Printing and publishing.....	2,009	.92	16,592,500	.95
Chemicals and allied substances.....	513	.24	5,934,455	.34
Stone, clay, and glass products.....	658	.30	5,918,820	.34
Metal and metal products.....	2,177	1.00	20,251,633	1.17
All other manufacturing industries.....	1,274	.58	13,127,399	.76
Total manufacturing.....	14,036	6.43	128,305,966	7.38
Construction.....	13,209	6.05	115,572,437	6.65
Transportation and other public utilities.....	3,680	1.69	26,122,370	1.50
Trade.....	56,316	25.82	415,492,416	23.90
Service—professional, amusements, hotels, etc.....	79,948	36.65	659,552,748	37.93
Finance—banking, insurance, real estate and stockbrokers, etc.....	13,615	6.24	130,672,576	7.52
Business not sufficiently defined to be classed with any other division.....	21,031	9.64	152,584,036	8.78
Grand total.....	218,148	100.00	1,738,522,844	100.00

CALENDAR YEAR 1925

Agriculture and related industries.....	14,810	7.27	\$84,752,047	5.22
Mining and quarrying.....	1,383	.68	17,716,133	1.09
Manufacturing:				
Food products, beverages, and tobacco.....	3,244	1.59	25,516,472	1.57
Textiles and textile products.....	2,881	1.42	28,187,971	1.74
Leather and leather products.....	269	.13	2,612,982	.16
Rubber and rubber goods.....	96	.05	974,116	.06
Lumber and wood products.....	933	.46	8,744,235	.54
Paper, pulp, and products.....	132	.06	1,439,593	.09
Printing and publishing.....	1,862	.92	15,542,705	.96
Chemicals and allied substances.....	518	.25	6,012,064	.37
Stone, clay, and glass products.....	666	.33	6,212,030	.38
Metal and metal products.....	2,366	1.16	22,590,576	1.39
All other manufacturing industries.....	1,434	.51	10,566,299	.65
Total manufacturing.....	14,661	6.88	128,348,953	7.91

Income from business, distributed by industrial divisions, showing number of businesses and net profits from business reported by individuals having net income from all sources of \$5,000 and over—Continued

CALENDAR YEAR 1925—Continued

Industrial groups	Number of businesses reported	Per cent	Net profit from business	Per cent
Construction.....	13,741	6.75	\$119,490,715	7.36
Transportation and other public utilities.....	3,494	1.72	24,901,370	1.53
Trade.....	58,935	28.95	445,010,459	27.41
Service—professional, amusements, hotels, etc.....	72,575	35.65	580,948,023	35.78
Finance—banking, insurance, real estate and stockbrokers, etc.....	14,945	7.34	155,451,845	9.57
Business not sufficiently defined to be classed with any other division.....	9,692	4.76	67,018,753	4.13
Grand total.....	203,576	100.00	1,623,638,298	100.00

WHOLLY AND PARTIALLY TAX-EXEMPT OBLIGATIONS (INDIVIDUAL RETURNS)

The following tabulation shows the wholly and partially tax-exempt securities owned and interest received therefrom, by nature of obligation, reported by individuals having net income of \$5,000 and over. The amount owned and interest received, by income class distribution, are shown in basic Table 8 (p. 92).

Tax-exempt obligations, showing amount owned and interest received, by nature of obligation, calendar year 1926

Nature of obligation	Amount	Interest received
Wholly tax-exempt obligations:		
Obligations of States and Territories or political subdivisions thereof....	\$2,793,496,116	\$140,018,300
Securities issued under the Federal farm loan act.....	535,141,443	26,175,213
Liberty 3½ per cent bonds and obligations of the possessions of the United States.....	757,685,408	29,298,087
Total wholly tax-exempt obligations.....	4,086,322,967	195,491,600
Partially tax-exempt obligations:		
Liberty 4 and 4¼ per cent bonds, Treasury certificates of indebtedness, notes, and war-savings certificates.....	1,510,402,661	64,788,345
Grand total.....	5,596,725,628	260,279,945

RETURNS, BY COUNTIES AND CITIES (INDIVIDUAL RETURNS)

The number of returns of individuals filed for the calendar year 1926, by counties, cities, townships, and post offices, is shown in basic Table 11 (pp. 178–312). This tabulation does not represent an exact count of returns for each civil division, but is a very close approximation of the number of returns filed. The following method is used: Index cards of the returns of net income filed in each collection district are prepared in the offices of the collectors of internal revenue. These cards are arranged by counties and cities, and the number is calculated by measurement on the basis of a certain number of cards to the inch.

PARTNERSHIP RETURNS OF INCOME

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

The number of returns of net income filed by partnerships from 1917 to 1926, inclusive, is as follows:

Year:	Number	Year:	Number
1917.....	31, 701	1922.....	287, 959
1918.....	100, 728	1923.....	304, 996
1919.....	175, 898	1924.....	321, 158
1920.....	240, 767	1925.....	309, 414
1921.....	259, 359	1926.....	295, 425

CORPORATION INCOME TAX RETURNS

Corporation income tax returns for 1926 numbered 455,320, of which 258,134 show net income aggregating \$9,673,402,889 and tax \$1,229,797,243. For the calendar year 1925 corporations filed 430,072 returns, of which 252,334 show net income totaling \$9,583,683,697 and tax of \$1,170,331,206. The tax rate for 1926 is 13½ per cent as compared with 13 per cent for 1925. Had the returns for 1926 been made at 13 per cent, the tax would have been about \$1,184,249,175, or \$45,548,068 less than at the higher rate.

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

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

In analyzing the data compiled for corporations classified under "Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.," allowance should be made for the two special deductions from gross income permitted life insurance companies. These special deductions, totaling approximately \$400,000,000, represent (1) the excess of 4 per cent of the mean of reserve funds over the tax-exempt interest received by the company, and (2) 2 per cent of the reserve held for deferred dividends. (See pars. (2) and (4) of subdivision (a) of sec. 245 of the revenue act of 1926.)

These special deductions for life insurance companies in basic Tables 13 and 14 are included in "Miscellaneous expense" under "Disbursements," although they are not expense items.

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income (or deficit), net loss for prior year, and income tax, calendar year 1926¹

Industrial groups	Total number of returns	Corporations reporting net income			
		Number of returns	Per cent of total reporting	Gross income	Deductions
Agriculture and related industries.....	10,688	4,698	43.96	\$615,141,114	\$544,329,543
Mining and quarrying.....	19,252	6,006	31.20	3,207,941,783	2,752,143,497
Manufacturing:					
Food products, beverages, and tobacco.....	15,505	9,239	59.59	11,678,178,959	11,085,738,787
Textiles and textile products.....	13,436	7,708	57.37	5,354,116,761	5,039,467,444
Leather and leather products.....	2,491	1,413	56.72	1,234,232,089	1,160,373,415
Rubber and rubber goods.....	7,680	3,339	49.85	1,147,454,781	1,109,953,804
Lumber and wood products.....	7,862	4,591	58.39	2,330,766,403	2,157,794,471
Paper, pulp, and products.....	2,024	1,365	67.44	1,430,425,903	1,309,966,292
Printing and publishing.....	10,545	6,931	65.73	2,196,254,298	1,992,747,329
Chemicals and allied substances.....	7,286	4,076	55.94	7,322,286,642	6,537,131,486
Stone, clay, and glass products.....	4,606	2,762	59.96	1,500,050,797	1,304,884,513
Metal and metal products.....	20,054	11,989	59.79	16,661,792,513	14,858,348,468
All other manufacturing industries.....	8,755	4,681	53.47	2,066,034,830	1,870,397,861
Total manufacturing.....	93,244	55,094	59.09	52,921,593,976	48,426,803,870
Construction.....	16,770	10,075	60.08	2,287,547,857	2,124,978,854
Transportation and other public utilities.....	25,100	15,444	61.53	13,518,652,542	11,795,253,921
Trade.....	112,705	71,403	63.35	33,459,062,756	32,293,505,194
Service—professional, amusements, hotels, etc.....	32,257	17,755	55.04	2,628,039,969	2,367,058,717
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.....	130,433	76,819	58.90	9,356,744,267	² 8,019,851,483
Nominal concerns—nature of business not given.....	14,871	840	5.65	27,393,023	24,789,319
Grand total.....	455,320	258,134	56.69	118,022,117,287	108,348,714,398

Industrial groups	Net income	Net loss for prior year deductions from net income for net taxable income	Income tax		
			Amount	Per cent of net income	Per cent of total tax
Agriculture and related industries.....	\$70,811,571	\$4,882,439	\$8,175,458	11.54	0.67
Mining and quarrying.....	455,798,286	25,480,135	57,307,996	12.56	4.66
Manufacturing:					
Food products, beverages, and tobacco.....	592,440,172	9,512,132	77,147,310	13.02	6.27
Textiles and textile products.....	314,649,317	9,817,712	39,829,341	12.66	3.24
Leather and leather products.....	73,858,674	2,837,032	9,357,909	12.67	.76
Rubber and rubber goods.....	37,500,977	831,178	4,866,739	12.97	.40
Lumber and wood products.....	172,971,932	5,516,038	21,906,671	12.66	1.78
Paper, pulp, and products.....	120,459,611	3,475,010	15,610,141	12.96	1.27
Printing and publishing.....	203,506,969	3,793,896	25,857,691	12.71	2.10
Chemicals and allied substances.....	785,155,156	18,918,235	102,963,663	13.11	8.37
Stone, clay, and glass products.....	195,166,284	2,357,776	25,542,126	13.08	2.08
Metal and metal products.....	1,803,444,045	30,516,555	237,077,170	13.15	19.28
All other manufacturing industries.....	195,636,969	9,569,559	24,348,732	12.45	1.98
Total manufacturing.....	4,494,790,106	97,145,123	584,507,493	13.00	47.53
Construction.....	162,569,003	9,201,418	19,146,026	11.78	1.55
Transportation and other public utilities.....	1,723,398,621	15,730,201	228,662,641	13.27	18.59
Trade.....	1,155,557,562	31,613,528	140,522,646	12.06	11.43
Service—professional, amusements, hotels, etc.....	260,981,252	11,170,107	31,040,096	11.89	2.52
Finance—banking, insurance, real estate and holding companies, stockbrokers, etc.....	1,336,892,784	37,325,822	² 160,214,776	11.98	13.03
Nominal concerns—nature of business not given.....	2,603,704	303,139	220,101	8.45	.02
Grand total.....	9,673,402,889	235,851,912	1,229,797,243	12.71	100.00

¹ Fiscal-year returns are included. See pp. 1 and 21.

² Includes special nonexpense deductions of life insurance companies. See p. 11.

Corporation returns, distributed by major industrial groups and by corporations reporting net income and no net income, showing number of returns and per cent of total, gross income, deductions, net income or deficit, net loss for prior year, and income tax, calendar year 1926¹—Continued

Industrial groups	Corporations reporting no net income				
	Number of returns	Per cent of total reporting	Gross income	Deductions	Deficit
Agriculture and related industries.....	5,990	56.04	\$249,342,235	\$305,007,361	\$55,665,126
Mining and quarrying.....	13,246	68.80	1,339,758,512	1,523,232,374	183,473,862
Manufacturing:					
Food products, beverages, and tobacco.....	6,266	40.41	1,797,883,399	1,893,192,201	95,308,802
Textiles and textile products.....	5,728	42.63	2,398,617,078	2,593,781,394	195,164,316
Leather and leather products.....	1,078	43.28	427,012,389	454,448,277	27,435,888
Rubber and rubber goods.....	341	50.15	452,909,353	477,673,447	24,764,094
Lumber and wood products.....	3,271	41.61	738,044,554	807,240,321	69,195,767
Paper, pulp, and products.....	659	32.56	221,834,410	236,196,458	14,362,048
Printing and publishing.....	3,614	34.27	351,189,797	382,196,109	31,006,312
Chemicals and allied substances.....	3,210	44.06	768,152,970	837,431,964	69,278,994
Stone, clay, and glass products.....	1,844	40.04	164,876,462	186,988,502	22,112,040
Metal and metal products.....	8,065	40.21	1,792,082,323	1,984,656,624	192,574,301
All other manufacturing industries.....	4,074	46.53	460,600,317	506,084,591	45,484,274
Total manufacturing.....	38,150	40.91	9,573,203,052	10,359,889,888	786,686,836
Construction.....	6,695	39.92	528,547,998	582,169,246	53,621,248
Transportation and other public utilities.....	9,656	38.47	1,245,630,785	1,365,804,958	120,174,173
Trade.....	41,302	36.65	7,478,473,042	7,809,471,101	330,998,059
Service—professional, amusements, hotels, etc.....	14,502	44.96	732,271,926	836,043,668	103,771,742
Finance—banking, insurance, real estate and holding companies, stock-brokers, etc.....	53,614	41.10	2,942,935,998	3,470,968,342	528,032,344
Nominal concerns—nature of business not given.....	14,031	94.35	17,572,022	23,858,934	6,286,912
Grand total.....	197,186	43.31	24,107,735,570	26,276,445,872	2,168,710,302

¹ Fiscal-year returns are included. See pp. 1 and 21.

² Includes special nonexpense deductions of life insurance companies. See p. 11.

NET LOSS FOR PRIOR YEAR (CORPORATION RETURNS)

The net loss during a given taxable year in a trade or business regularly carried on by the taxpayer, as specifically defined in the revenue acts of 1921, 1924, and 1926, is allowed as a deduction in computing the net income of the taxpayer for the succeeding taxable year. If such net loss is in excess of the net income (computed without such deduction) for that year, the amount of the excess may be carried over and allowed as a deduction in computing the net income for the next succeeding taxable year.

The net losses for prior years have not been included in the "deduction" and are therefore not deducted from "net income" shown in this volume.

Net loss for prior year reported in the corporation returns filed for the years 1922 to 1926, inclusive, is given below:

Return for year:	Amount
1922.....	\$501,780,287
1923.....	578,307,088
1924.....	219,727,166
1925.....	243,078,565
1926.....	235,851,912

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

The corporation net income for the current year subject to tax is reduced by a credit of \$2,000 allowed corporations with net incomes of \$25,000 or less. For corporations with net incomes in excess of \$25,000, but not in excess of \$25,270, the method of computing the tax, as provided for in the revenue act, affords a variable amount of credit, but in every case less than \$2,000. A deduction for "Net loss for prior year" from net income for the current year is likewise permitted. The net income reported, also the net income not subject to, and the amount subject to tax in corporation returns for 1926 are shown below:

Net income.....	\$9, 673, 402, 889
Net income not subject to tax:	
Net loss for prior year.....	\$235, 851, 912
Specific credit of \$2,000 for corporations with net income, not in excess of \$25,000, and a variable amount of credit for cor- porations with net income in excess of \$25,000 but not in excess of \$25,270 (esti- mate).....	318, 659, 718
Total.....	554, 511, 630
Net income subject to tax.....	9, 118, 891, 259

DIVIDEND DISTRIBUTION (CORPORATION RETURNS)

The amount of cash and stock dividends paid to shareholders on the capital stock of domestic corporations, as reported in the corporation income-tax returns for 1926, is shown by States and Territories in basic Table 12 and by industrial divisions in basic Table 13. A presentation of the aggregate amounts of dividends distributed for the years 1922 to 1926, inclusive, for all corporations is given below.

Cash and stock dividends distributed, by years

Year	Aggregate		Corporations reporting net income		Corporations reporting no net income	
	Cash dividends	Stock dividends	Cash dividends	Stock dividends	Cash dividends	Stock dividends
1922.....	\$3, 436, 715, 104	\$3, 348, 049, 865	\$3, 152, 869, 985	\$3, 166, 915, 574	\$253, 845, 119	\$181, 134, 291
1923.....	4, 169, 117, 678	891, 285, 583	3, 820, 619, 642	787, 167, 102	348, 498, 036	104, 118, 481
1924.....	4, 338, 822, 858	510, 525, 809	3, 994, 990, 754	466, 820, 095	343, 832, 104	43, 705, 714
1925.....	5, 189, 474, 507	544, 431, 367	4, 817, 301, 320	502, 489, 520	372, 173, 187	41, 941, 847
1926.....	5, 945, 292, 657	757, 649, 610	5, 530, 210, 586	716, 219, 451	415, 082, 071	41, 430, 159

RECEIPTS AND DISBURSEMENTS (CORPORATION RETURNS)

The income statement of corporation receipts and disbursements, also net profit (or deficit) deductions, net income, tax, net profit after deducting tax, and cash and stock dividends, distributed by major industrial groups, is shown in basic Table 13, pages 315-326. Part 1 shows the data for all corporations, part 2 for corporations reporting net income, and part 3 for corporations reporting no net income. Basic Table 14, pages 327-329 shows for all corporations the income and disbursement items expressed in percentages of total receipts and the profits from sales in percentages of gross sales.

PERCENTAGE OF GROSS PROFITS FROM SALES TO GROSS SALES (CORPORATION RETURNS)

The following table presents for the years 1922-1926, inclusive, comparable percentages for gross profits from sales to gross sales. In basic Table 10 of Statistics of Income for 1924 and 1925, the items for "gross profits from sales" are expressed as percentages of total receipts, while in the reports for 1922, 1923, and 1926 they are shown as percentages of gross sales.

For this purpose gross profits from sales for industrial divisions, in which service is the controlling factor, are eliminated as not being comparable with industries in which the sale of commodities predominates. These divisions are transportation and other public utilities; service—professional, amusements, hotels, etc.; finance—banking, insurance, and related business; combinations—predominant industry not ascertainable; and inactive concerns.

The table affords only an approximate comparability of the industrial divisions, due to consolidated returns being filed for closely affiliated corporations, and as elsewhere stated, although the returns are classified on the basis of the predominant business activity, such consolidated returns frequently include income from businesses which, if they could be classified independently of the consolidated returns, would fall in industrial divisions other than the ones in which they are included.

Percentage of gross profits from sales to gross sales, 1922-1926

Year	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing		
				Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products
1922.....	23.68	39.13	30.79	21.88	22.13	19.71
1923.....	23.86	28.27	35.37	21.29	20.64	16.72
1924.....	21.94	32.12	30.05	17.66	17.27	17.97
1925.....	20.52	32.50	30.84	17.15	18.00	18.20
1926.....	22.34	35.05	31.90	17.99	17.51	17.48

Year	Manufacturing—Continued					
	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products
1922.....	25.57	27.68	24.93	38.33	28.93	30.99
1923.....	25.12	26.82	24.38	37.41	27.19	33.64
1924.....	25.87	24.30	23.95	37.01	28.09	33.42
1925.....	24.65	23.72	25.10	36.98	29.63	32.71
1926.....	18.51	23.25	26.11	36.41	33.25	33.18

Year	Manufacturing—Continued			Construction	Trade
	Metal and metal products	All other manufacturing industries	Total manufacturing		
1922.....	28.44	30.23	26.28	14.41	19.10
1923.....	29.63	29.71	26.14	15.82	19.33
1924.....	26.14	29.07	23.54	17.79	18.62
1925.....	20.97	28.99	22.03	17.90	17.14
1926.....	27.80	29.79	24.74	17.99	17.78

CORPORATION RETURNS, DISTRIBUTED BY SIZE OF NET INCOME AND DEFICIT

The following table shows for corporations, distributed by size of net income and size of deficit, the number of returns, amount of net income and deficit, amount of tax, and relative percentages. Basic Table 17 (pp. 356-358) shows the returns distributed by size of net income and deficit, by industrial divisions.

ALL CORPORATIONS

Size of net income	Number of returns showing net income	Per cent	Amount of net income	Per cent	Amount of tax	Per cent
Under \$2,000.....	118,092	45.75	\$104,121,718	1.08		
\$2,000 to \$5,000.....	50,918	19.73	160,215,419	1.66	\$7,220,724	0.59
\$5,000 to \$10,000.....	28,363	10.99	201,434,466	2.08	17,459,902	1.42
\$10,000 to \$25,000.....	26,463	10.25	424,743,533	4.39	46,316,297	3.77
\$25,000 to \$50,000.....	15,250	5.91	505,981,193	5.23	63,350,332	5.15
\$50,000 to \$100,000.....	8,748	3.39	612,009,482	6.33	78,391,018	6.37
\$100,000 to \$250,000.....	5,966	2.31	917,880,867	9.49	119,292,299	9.70
\$250,000 to \$500,000.....	2,137	.82	749,611,283	7.75	98,479,477	8.01
\$500,000 to \$1,000,000.....	1,100	.43	759,354,667	7.85	99,667,270	8.10
\$1,000,000 to \$5,000,000.....	883	.34	1,769,642,841	18.29	234,540,704	19.07
\$5,000,000 and over.....	214	.08	3,468,407,420	35.85	465,079,220	37.82
Total for returns showing net income.....	258,134	100.00	9,673,402,889	100.00	1,229,797,243	100.00

Size of deficit	Number of returns showing no net income	Per cent	Amount of deficit	Per cent
Under \$25,000.....	183,538	93.08	\$622,156,073	28.69
\$25,000 to \$100,000.....	10,630	5.39	497,909,273	22.95
\$100,000 to \$500,000.....	2,619	1.33	520,867,843	24.02
\$500,000 to \$1,000,000.....	251	.13	178,364,712	8.23
\$1,000,000 to \$2,000,000.....	94		124,482,493	5.74
\$2,000,000 to \$3,000,000.....	28		66,305,016	3.06
\$3,000,000 to \$4,000,000.....	12	.07	41,221,059	1.90
\$4,000,000 to \$5,000,000.....	6		26,887,189	1.24
\$5,000,000 and over.....	8		90,516,644	4.17
Total for returns showing deficit.....	197,186	100.00	2,168,710,302	100.00

Total number of returns filed.....	455,320
Per cent showing net income.....	56.69
Per cent showing no net income.....	43.31

ASSETS AND LIABILITIES (CORPORATION RETURNS)

In the tables immediately following is shown for 359,449 corporations out of 455,320 filing income tax returns a summary statement of the principal assets and liabilities as of December 31, 1926, or at the close of the fiscal year nearest thereto, distributed by major industrial divisions, and a comparative statement showing by size of net income, the number of corporation returns filed and the number of balance sheets tabulated. The discrepancy between the number of returns filed and the balance sheets tabulated is caused by lack of data for assets and liabilities. In Table 18 (pp. 360-401) are shown the same data for corporations reporting net income and no net income, distributed by income classes for all industries in aggregate and for each major industrial group separately.

"MISCELLANEOUS ITEMS" IN ASSETS AND LIABILITIES

In the analysis of the balance sheets for the tabulation of assets and liabilities, items not otherwise segregated are included in "Miscellaneous items," some of which are:

Miscellaneous assets.—Investments in affiliated companies; stocks and bonds other than tax-exempt obligations; loans, mortgages, etc., excepting such as are reported by banks which are included in "notes receivable"; patents, good will, formulas, trade-marks, etc.

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

STATISTICS OF INCOME

Assets and liabilities—Statement prepared from income tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1926, or at close of fiscal year nearest thereto, by major industrial divisions

Assets and liabilities	Manufacturing										
	Aggregate	Agriculture and related industries	Mining and quarrying	Total	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing
ASSETS											
Cash (in fill and deposits in banks).....	\$16,801,531,607	\$47,387,782	\$409,088,688	\$3,527,704,420	\$453,576,614	\$375,233,568	\$76,239,080	\$67,401,473	\$142,402,571	\$84,478,628	\$120,067,175
Notes receivable.....	6,725,266,383	70,279,403	152,110,479	1,689,204,470	128,654,282	75,965,651	19,879,517	15,557,021	126,688,464	30,615,296	46,346,426
Accounts receivable (less reserve for bad debts).....	16,826,343,620	121,917,764	610,454,779	6,877,567,897	869,175,119	979,511,775	241,872,043	204,821,300	482,774,799	227,804,294	325,622,179
Inventory.....	20,989,026,826	117,632,835	635,707,408	2,284,008,295	1,708,523,543	1,761,739,963	398,035,194	341,951,330	770,014,306	297,882,333	204,456,358
Tax exempt investments:											
Obligations of State and Territories or political subdivisions thereof.....	2,002,198,074	3,500,411	37,831,649	264,693,927	44,032,781	26,784,262	5,912,228	2,132,769	18,965,205	4,104,545	26,694,102
Securities issued under the Federal farm loan act.....	229,537,574	951,278	9,177,398	69,767,905	7,041,421	13,417,402	1,733,786	1,498,554	2,303,018	697,040	5,684,048
Obligations of the United States or its possessions.....	6,462,697,703	11,693,088	251,708,799	1,487,166,127	116,653,232	116,632,515	15,250,223	7,923,331	54,773,315	34,131,957	53,459,716
Total tax exempt investments.....	8,694,433,351	16,144,777	298,717,846	1,821,627,959	167,727,434	156,834,179	22,926,237	11,554,654	76,071,538	38,933,542	85,837,866
Real estate, buildings, and equipment (less depreciation).....	97,523,400,090	1,242,417,764	7,967,493,654	26,618,670,961	3,321,829,988	2,268,653,102	295,697,166	551,483,687	1,853,887,587	999,336,243	781,847,856
Miscellaneous items not distributed, by nature of assets.....	82,668,622,502	434,248,655	2,098,676,817	11,908,485,846	2,234,050,976	642,108,732	171,935,973	183,651,690	571,518,553	418,395,605	819,499,666
Total assets.....	250,178,684,379	2,050,028,980	12,172,199,671	64,727,269,848	8,883,539,956	6,260,076,970	1,226,585,210	1,376,421,755	4,023,357,788	2,097,455,941	2,383,677,726
LIABILITIES											
Notes payable.....	13,204,370,068	291,507,215	442,813,686	4,024,334,296	703,702,263	623,961,425	120,575,118	60,776,140	440,911,954	93,912,380	182,536,864
Accounts payable.....	10,837,546,398	115,175,471	459,293,802	3,192,091,467	388,731,595	454,429,558	88,733,968	97,796,151	251,105,307	95,904,118	157,783,134
Bonded debt and mortgages.....	21,801,040,964	114,188,671	1,008,031,898	4,339,779,890	721,858,437	193,597,273	17,880,279	240,228,309	159,971,585	253,004,676	174,518,051

Miscellaneous items not distributed, by nature of liabilities ¹	Manufacturing—Continued										Trade	Service—professional, amusements, hotels, etc.	Finance—banking, insurance, real estate and holding companies, stock-brokers	Nominal concerns—nature of business not given	
	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing	Construction	Transportation and other public utilities	124,802,614	461,580,208	210,690,184	359,367,917					
85,075,673,460	247,445,563	1,909,975,761	6,897,549,878	1,011,540,609	591,250,558	131,772,311	124,802,614	461,580,208	210,690,184	359,367,917					
Capital stock:															
Preferred	97,097,649	538,017,502	7,431,331,611	1,274,723,941	798,215,748	219,235,022	278,889,587	285,433,818	223,266,645	183,540,328					
Common	67,516,635,312	6,176,391,837	23,980,269,714	3,163,077,949	2,381,119,904	400,556,522	386,472,720	1,377,611,999	756,945,962	756,945,962					
Total capital stock	84,602,757,159	1,071,365,224	6,714,409,339	31,411,601,325	4,467,801,890	3,179,335,652	709,791,544	665,362,307	1,663,045,817	980,212,607					
Surplus	34,154,426,185	363,884,333	2,455,173,975	16,189,433,334	1,785,051,161	1,421,120,439	226,796,476	218,990,405	1,159,242,940	488,968,834					
Less deficit	4,537,129,855	153,537,497	817,498,790	1,327,520,342	1,955,145,999	203,617,935	68,964,486	31,534,171	112,500,023	25,236,858					
Net surplus	34,597,296,330	210,346,836	1,637,675,183	14,861,912,992	1,589,905,162	1,217,502,504	157,831,990	187,456,234	1,046,742,917	463,731,976					
Total liabilities	250,178,684,379	2,050,028,980	12,172,193,671	64,727,269,848	8,883,539,956	6,260,076,470	1,226,585,210	1,376,421,755	4,023,357,788	2,097,455,941					
Assets and liabilities															
ASSETS															
Cash (in stock and deposits in banks)															
Notes receivable															
Accounts receivable (less reserve for bad debts)															
Inventory															
Tax exempt investments:															
Obligations of State and Territories or political subdivisions thereof															
Securities issued under the Federal farm loan act															
Obligations of the United States or its possessions															
Total tax exempt investments															
Real estate, buildings, and equipment (less depreciation)															
Miscellaneous items not distributed, by nature of assets ¹															
Total assets															

¹ See text, p. 17.

Assets and liabilities—Statement prepared from income tax returns of corporations submitting balance sheets, showing major items of assets and liabilities as of December 31, 1926, or at close of fiscal year nearest thereto, by major industrial divisions—Continued

Assets and liabilities	Manufacturing—Continued					Transportation and other public utilities	Trade	Service—professional, amusements, hotels, etc.	Finance—banking, insurance, real estate and hotelling companies, stock-brokers	Nominal concerns—nature of business not given
	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing	Construction					
LIABILITIES										
Notes payable.....	390,824,652	107,439,640	1,102,217,545	197,476,315	290,626,132	1,139,368,546	2,574,385,018	522,619,676	3,900,335,486	18,380,013
Accounts payable.....	488,719,786	90,851,567	916,333,589	161,702,694	354,373,921	1,197,702,326	2,422,200,019	298,233,267	2,781,703,399	16,772,726
Bonded debt and mortgages.....	800,204,674	99,062,552	1,577,964,509	101,489,545	232,663,653	9,931,504,906	583,623,723	841,663,021	4,740,020,588	9,564,614
Miscellaneous items not distributed, by nature of liabilities 1.....	1,487,936,332	257,632,259	1,971,487,406	289,489,480	524,496,730	18,465,959,340	1,500,771,016	651,497,155	54,861,758,749	16,219,268
Capital stock:										
Preferred.....	1,131,697,564	258,653,505	2,476,087,566	301,587,887	84,568,041	4,854,833,953	1,721,546,517	446,829,818	1,955,598,237	16,298,519
Common.....	3,191,448,211	907,088,365	7,463,408,854	1,076,132,710	554,026,060	15,611,311,577	6,836,114,797	1,516,422,150	11,777,022,143	90,809,459
Total capital stock.....	6,323,145,775	1,165,741,870	9,939,496,420	1,377,720,597	638,594,101	20,466,145,530	8,557,661,314	1,963,251,968	13,732,620,380	107,107,978
Surplus.....	2,934,382,226	562,178,757	6,089,437,583	666,042,239	401,979,064	6,690,469,154	4,092,937,168	787,840,010	8,139,261,896	33,447,251
Less deficit.....	167,506,132	45,648,197	374,407,716	35,281,465	84,593,175	645,654,759	501,243,596	192,246,705	703,452,048	41,352,943
Net surplus.....	2,766,876,094	516,530,560	5,715,029,867	630,760,774	317,385,889	6,044,814,395	3,501,693,572	595,593,305	7,435,809,848	27,935,692
Total liabilities.....	12,257,707,313	2,237,258,448	21,222,529,336	2,758,659,405	2,358,140,426	57,245,495,043	19,140,334,662	4,872,858,392	87,452,248,450	160,108,907

1 See text, p. 17.

3 Deficit.

Corporation returns—Comparative statement showing by size of net income, the number of corporation income tax returns filed, and the number of balance sheets tabulated

Size of net income	Number of corporation income tax returns filed	Number of corporation balance sheets tabulated	Per cent of balance sheets to returns filed
Under \$5,000.....	169,010	138,440	81.91
\$5,000 to \$10,000.....	28,363	26,732	94.25
\$10,000 to \$50,000.....	41,713	40,646	97.44
\$50,000 to \$100,000.....	8,748	8,561	97.86
\$100,000 to \$250,000.....	5,966	5,910	99.06
\$250,000 to \$500,000.....	2,137	2,117	99.06
\$500,000 to \$1,000,000.....	1,100	1,089	99.00
\$1,000,000 to \$5,000,000.....	883	877	99.32
\$5,000,000 and over.....	214	209	97.66
Reporting net income.....	258,134	224,581	87.00
Reporting no net income.....	197,186	134,868	68.40
Grand total.....	455,320	359,449	78.94

CORPORATION FISCAL YEAR RETURNS

The tabulation shown below is compiled from returns filed by corporations whose fiscal year is other than the calendar year. The returns in this compilation are also included in the general tables of corporation income throughout this report and the "statistics of income" for 1925, and fall within one or more of the following conditions: Full 12 months' period, net income of \$2,000 and over; net deficit of \$500,000 and over; gross sales or other items of \$5,000,000 and over, or net loss for prior year deduction. The compilation does not include returns showing net income of less than \$2,000 or deficit, unless such returns fall under one or more of the other conditions stated above. The data are presented by industrial groups in part 1, and by months ending the fiscal year in part 2, and by size of net income or deficit in part 3.

In addition to returns for full 12 months, a tabulation is shown comprising the returns filed for a fractional part of the year. These returns likewise fall under the same conditions as to net income, deficit, etc., as govern the returns used in the tabulation for full fiscal years.

The returns filed for a fractional part of the year represent reorganizations, consolidations, disintegrations, newly organized businesses, liquidating corporations, and changes from calendar year to fiscal year or vice versa, and are also included in the general corporation income tables in this report, and in the statistics of income for 1925.

Returns for fractional part of years 1926 and 1925

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
		Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1926.....	7,499	7,295	\$161,360,492	\$3,432,938	\$20,129,028	204	\$2,865,920
1925.....	7,571	7,449	182,560,090	2,430,750	22,307,539	137	3,473,587

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income			Corporations reporting no net income		
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
1	Agriculture and related industries:							
2	Farming—Fruit, cotton, grain, stock, and all other farming, including lessors	651	572	\$9,606,681	\$2,436,557	\$935,035	79	\$854,291
	Related industries—Forestry, fishing, ice harvesting, agricultural industries n. p. d.1 including holders and lessors	56	47	1,143,048	36,530	137,762	9	104,951
	Total agriculture and related industries	707	619	10,749,729	2,473,087	1,072,797	88	959,242
3	Mining and quarrying:							
	Metal mining—							
	Iron, copper, lead, zinc, gold, silver, etc.	16	9	1,313,009	516,822	106,222	7	125,868
	Nonmetal mining—							
	Coal—Anthracite, bituminous, peat, coke	103	80	3,395,006	858,306	333,108	23	656,580
	Oil and gas	93	72	6,353,660	416,417	791,160	21	957,863
	Quarrying—Stone, clay, sand, gravel, precious and semiprecious stones, holders and lessors	72	58	3,438,055	56,843	445,907	14	233,107
	All other mining and quarrying n. p. d.1	41	33	3,258,603	900,539	313,624	8	9,631
	Total mining and quarrying	325	252	17,758,333	2,748,927	1,990,021	73	1,983,049
	Manufacturing:							
	Food products—							
	Bakery products—Confectionery	165	134	5,718,871	120,894	728,252	31	663,055
	Milling—Bran, flour, meal	229	198	17,332,060	1,005,611	2,170,565	31	391,462
	Meat packing and packing-house products	75	69	19,796,880	155,656	2,594,676	6	54,778
	Sugar refining—Cane, beet, maple, and products	29	17	7,600,188	184,847	996,366	12	1,644,724
	Tobacco—Cigars, cigarettes, etc.	14	9	285,932	-----	36,652	5	20,170
	Food preparations, breakfast foods, dairy products, butter substitutes, beverages and spices, fish canning, fruit and vegetable canning, poultry and products, manufacture of ice, soft drinks, brewers, distillers, etc.	560	497	35,244,573	1,097,065	4,512,243	63	819,559
	Total food products	1,072	924	85,978,504	2,564,103	11,038,754	148	3,593,748
	Textiles and textile products—							
	Cotton goods—Dress goods, cotton yarn, napping, dyeing, etc.	170	121	13,941,186	765,324	1,755,504	49	4,890,447
	Woolen and worsted goods—Wool yarns, wool carpets, etc.	38	32	3,638,062	76,420	476,199	6	503,620

16	Silk and rayon goods—Silk fabrics, spinning, etc.	64	57	9,939,263	76,412	1,283,383	7	23,301
17	Clothing—Custom-made, hats, caps, underwear, shirts, etc.	672	618	27,794,040	1,019,397	3,495,545	54	1,047,016
18	Knit goods—Sweaters, hosiery, etc.	70	60	11,199,092	97,135	1,487,738	10	222,972
19	All other textiles and textile products, felt goods, linen, flax, fur goods, cordage, etc.	285	257	18,987,674	305,870	2,469,411	28	357,940
	Total textile products.....	1,299	1,145	85,499,317	2,340,558	10,967,780	154	7,045,29
	Leather and leather products—							
20	Boots, shoes, slippers, etc.	153	129	28,737,867	358,083	3,802,370	24	739,712
21	Gloves, saddlery, harness, trunks, tanning, etc.	88	77	2,924,272	288,709	338,851	11	167,621
	Total leather products.....	241	206	31,662,139	647,392	4,141,221	35	907,333
	Rubber and rubber goods—							
22	Auto tires and tubes, etc.	12	12	9,789,285	370,389	1,263,381		
23	Rubber boots, shoes, hose, celluloid, ivory, bone, etc.	25	24	1,815,113	16,761	236,598	1	3,481
	Total rubber products.....	37	36	11,604,398	387,150	1,499,979	1	3,481
	Lumber and wood products—							
24	Sawmill and planing-mill products.....	173	147	5,453,800	143,042	692,145	26	710,001
25	Furniture—House and office, carriage and wagon bodies, all other lumber and wood products.....	296	258	9,716,748	269,418	1,235,065	38	485,020
	Total lumber and wood products.....	469	405	15,170,608	412,460	1,927,210	64	1,195,021
26	Paper, pulp, and products.....	136	125	19,402,276	120,695	2,574,346	11	115,948
27	Printing and publishing.....	644	588	18,123,052	438,694	2,275,363	56	377,238
	Chemicals and allied substances—							
28	Petroleum and mineral oil refining.....	27	25	1,511,882	51,004	193,986	2	10,711
29	Chemical products—Chemicals proper, acids and other compounds, paints, vegetable and mineral oils, soaps, fertilizer, drugs, etc.	619	560	68,475,908	2,572,129	8,777,846	59	1,113,312
	Total chemicals and allied substances.....	646	585	69,987,790	2,623,133	8,971,832	61	1,124,023
30	Stone, clay, and glass products.....	201	176	19,445,732	257,351	2,542,466	25	188,130
	Metal manufacture—							
31	Products of blast furnaces, steel mills, and rolling mills.....	239	213	\$20,466,931	\$539,169	\$2,653,154	26	\$621,208
32	Locomotives and railroad equipment.....	17	15	6,573,632	170,220	862,935	2	127,087
33	Motor vehicles and accessories.....	84	69	70,117,383	238,360	9,369,449	15	614,228
34	Electrical machinery and equipment.....	104	86	6,511,864	273,828	826,306	18	151,396
35	Household machinery and equipment.....	100	86	7,949,730	237,540	1,026,139	14	262,210
36	Factory machinery, textile, paper, printing presses, machine tools, etc.	161	139	29,164,371	243,690	3,826,340	22	350,636
37	Building material and supplies.....	76	72	6,019,799	171,682	783,654	4	51,561
38	Agriculture machinery and equipment.....	109	89	17,479,213	285,763	2,297,228	20	247,769
39	All other machinery, stationary, marine, gas, mining, and oil-well machinery, office machinery, etc.....	301	268	36,568,345	510,834	4,814,657	33	557,334
40	Metal and metal products, other than iron and steel, refining of precious metals, manufacturing jewelry, etc.	141	127	7,230,340	263,828	938,381	14	185,719
	Total metal manufacturing.....	1,332	1,164	208,081,598	2,874,914	27,418,243	168	3,172,453

1 Main business not precisely defined.

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
41	All other manufacturing, airplanes, optical products, musical instruments, metal processes, shipbuilding, etc.	515	447	27,922,085	1,297,142	3,521,210	68	697,967
	Total manufacturing.....	6,592	5,801	592,877,499	13,963,592	76,878,404	791	18,420,658
42	Construction:	465	431	8,239,128	431,980	961,351	34	195,392
43	Building and construction above ground, including equipping and installing machinery, wrecking, razing, or moving, etc.	233	212	7,046,561	713,999	817,686	21	354,329
	Excavation, road building, water-front construction, railroad construction, etc.							
	Total construction.....	698	643	15,285,689	1,147,979	1,779,037	55	549,721
44	Transportation and other public utilities:	2	2	2,756,440		372,119		
45	Steam railroads.....	10	10	332,851	3,750	43,202		
46	All other railroads, electric also Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors.	86	82	2,169,567	148,591	256,456	4	11,162
47	Water transportation.....	638	550	14,108,595	415,481	1,758,051	88	862,430
48	Local transportation, taxicab and sightseeing busses, drayage and delivery service, and special food storage and packers, garages, etc.	35	31	537,263		65,456	4	14,734
49	Electric light and power companies.....	18	15	331,888		43,071	3	647
50	Telephone, telegraph, and radio companies.....	13	12	805,064		106,142	1	783
51	Gas companies, natural and artificial.....	64	56	3,447,686	36,420	450,583	8	64,333
	All other public utilities, aerial transportation, water works, irrigation systems, pipe lines, pneumatic-tube system, toll bridges, etc.							
	Total transportation and other public utilities.....	866	758	24,579,354	604,242	3,095,080	108	954,089
52	Trade:	3,138	2,823	91,504,140	3,525,796	11,336,298	315	4,100,350
53	Wholesale.....	3,536	3,259	155,739,478	3,477,358	19,899,527	277	1,660,505
54	Retail.....	398	356	10,160,996	418,077	1,274,422	42	647,842
55	Commission.....							
	All other trade, auto wreckers, film exchanges, renting of costumes, decorations, furniture, machinery, etc., also lease or sale and service of special systems or devices and							

	processes and their accompanying supplies, as tabulating and accounting machines, etc.....	1,866	1,591	22,915,147	1,266,771	2,581,128	275	1,929,108
	Total trade.....	8,938	8,029	280,379,761	8,688,002	35,091,375	909	8,337,805
	Service:							
56	Restaurants, hotels, laundries, all domestic service, etc.....	427	351	9,466,644	612,956	1,129,060	76	799,316
57	Theaters, motion pictures, all other amusements, etc.....	338	289	20,361,827	312,544	2,671,913	49	1,288,201
58	Professional, business, educational, curative, legal, engineering, etc.....	539	461	8,821,242	342,491	1,051,179	78	418,073
	Total service.....	1,304	1,101	38,849,713	1,267,991	4,852,152	203	2,505,650
	Finance:							
	Banking and related business—							
	National banks.....	32	29	1,114,097	30,376	140,892	3	5,801
59	State and private banks.....	140	131	1,761,520	91,906	194,948	9	46,027
60	Bank and trust companies, savings banks.....	89	85	6,992,916	110,877	913,496	4	44,975
61	Stock and bond brokers.....	69	57	3,724,843	255,020	459,163	12	385,662
62	Holding companies, real estate, patents, investments, concessions, etc.....	2,464	2,051	50,071,707	4,081,413	5,783,844	413	5,082,729
63	Finance companies, automobile, furniture, radio, etc.....	46	43	2,260,752	16,013	284,138	3	16,004
64	Other finance companies, building and loan companies, mortgages, note and pawn brokers, commercial paper, brokers, foreign exchange, promoting stock syndicate, investment bankers, etc.....	1,077	962	39,852,001	543,322	5,013,740	115	1,198,645
	Total banking and related business.....	3,917	3,358	105,777,836	5,128,929	12,800,241	559	6,779,843
	Insurance companies—							
	Life insurance companies.....	1					1	2,158
66	Accident, casualty, fire, marine, mutual fidelity and bonding companies.....	10	9	221,258	62,448	18,824	1	483
67	Total insurance companies.....	11	9	221,258	62,448	18,824	2	2,641
	Total finance.....	3,928	3,367	105,999,094	5,191,377	12,819,065	561	6,782,484
	Nominal concerns—Nature of business not given.....	62	35	208,201	26,328	18,214	27	698,538
68	Grand total.....	23,420	20,605	1,086,087,373	36,611,525	137,596,145	2,815	41,191,236

Corporation returns filed for fiscal year showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables for 1926—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 2.—DISTRIBUTED BY THE MONTHS ENDING THE FISCAL YEARS

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income				Corporations reporting no net income	
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
	Ending—							
	July, 1926.....	2,805	1,842	\$57,145,782	\$4,122,821	\$6,915,487	963	\$12,401,554
	August, 1926.....	2,643	1,781	93,514,743	2,924,451	11,767,547	862	12,907,741
	September, 1926.....	2,446	1,731	76,061,676	1,925,952	9,574,275	715	12,022,840
	October, 1926.....	1,559	1,367	109,411,338	3,145,740	13,981,420	192	2,118,776
	November, 1926.....	1,608	1,573	148,989,812	3,400,180	19,285,797	35	267,991
	December, 1926.....							
	January, 1927.....	2,550	2,546	155,489,640	3,353,800	20,073,639	4	72,161
	February, 1927.....	1,182	1,180	72,088,786	2,332,197	9,198,432	2	228,891
	March, 1927.....	1,702	1,701	56,378,012	2,333,258	6,965,835	1	7,795
	April, 1927.....	1,450	1,449	82,707,063	2,642,726	10,534,452	1	4,564
	May, 1927.....	1,632	1,628	49,565,736	2,740,541	6,032,854	4	34,579
	June, 1927.....	3,843	3,807	185,334,785	7,683,859	23,266,407	36	1,124,344
	Total.....	23,420	20,605	1,086,687,373	36,611,525	137,596,145	2,815	41,191,236

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables in statistics of income for 1925

[Fiscal year terminating not earlier than July 1, 1925, nor later than June 30, 1926]

PART 1.—DISTRIBUTED BY INDUSTRIAL GROUPS

Serial No.	Industrial groups	Total number of re- turns	Corporations reporting net income			Corporations report- ing no net income	
			Number of re- turns	Net income	Net loss for prior year	Income tax	Number of re- turns	Deficit
1	Agriculture and related industries.....	631	\$12,464,534	\$1,022,322	\$1,362,995	29	\$2,154,253
	Mining and quarrying:						
2	Coal mining.....	75	2,275,185	386,289	255,198	15	541,588
3	Metal mining.....	20	1,620,450	53,301	200,683	7	186,211
4	Nonmetal mining.....	87	4,226,520	486,414	473,057	15	790,801
5	Quarrying.....	44	2,520,268	78,682	312,963	1	115,851
6	Mining and quarrying, n. p. d. ¹	7	409,116	3,301	51,811	2	19,715
7	Holders and lessors.....	21	1,213,442	187,253	131,816	5	21,770
	Total mining and quarrying.....	255	12,294,981	1,195,240	1,405,528	45	1,675,936
	Manufacturing:						
8	Food products, beverages, and tobacco.....	915	79,758,784	2,816,318	9,710,703	67	3,080,852
9	Textiles and textile products.....	485	67,339,281	7,480,889	7,642,885	31	2,745,693
10	Clothing.....	620	38,267,927	1,235,080	4,737,205	27	584,314
11	Leather and leather products.....	218	31,401,116	567,719	3,962,905	10	338,711
12	Rubber and rubber goods.....	33	19,061,497	47,350	2,445,088	3	730,016
13	Lumber and wood products.....	411	19,963,673	653,570	2,550,294	18	1,249,258
14	Paper, pulp, and printing.....	121	17,596,325	63,397	2,256,919	4	88,180
15	Printing and publishing.....	513	17,237,014	601,027	2,091,174	12	36,066
16	Chemicals and allied substances.....	525	86,304,404	3,658,113	9,634,360	18	332,884
17	Stone, clay, and glass products.....	159	21,348,113	424,168	2,070,653	12	186,081
18	Metal and metal products.....	1,172	236,848,270	5,279,570	29,630,674	36	4,740,311
19	All other manufacturing, n. p. d. ¹	383	31,417,491	1,025,769	3,901,221	22	373,929
	Total manufacturing.....	5,612	609,537,905	23,846,970	81,491,081	260	14,489,395
20	Construction.....	611	15,567,789	1,195,690	1,757,848	11	134,874

¹Note.

Corporation returns filed for fiscal year, showing the total number of returns, number reporting net income and no net income, and no net income, net income or deficit, net loss for prior year, and income tax—Included in corporation tables in statistics of income for 1925—Continued

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART I.—DISTRIBUTED BY INDUSTRIAL GROUPS—Continued

Serial No.	Industrial groups	Total number of returns	Corporations reporting net income			Corporations reporting no net income		
			Number of returns	Net income	Net loss for prior year	Income tax	Number of returns	Deficit
21	Transportation and other public utilities:	15	\$5,162,802	\$24,019	\$424,040	2	\$6,922	
22	Rail transportation.....	66	1,557,756	177,253	170,089	4	121,747	
22	Water transportation.....	433	10,216,727	399,922	1,179,946	16	148,887	
23	Local transportation, cartage, and storage.....	83	2,290,284	28,831	281,668	1	113,802	
24	Electric light and power, gas companies.....	82	3,102,636	16,655	403,040	1	47,811	
25	All other transportation and public utilities, n. p. d. 1.....	35	22,330,205	646,680	2,458,783	24	439,169	
26	Total transportation and other public utilities.....	7,848	297,448,109	7,908,177	35,936,181	273	4,745,987	
27	Trade.....	1,004	36,783,532	1,904,182	4,355,305	50	596,793	
28	Finance:	571	17,421,087	430,427	2,084,414	7	341,455	
29	Banking and related business.....	2,202	81,825,229	2,458,462	9,879,797	91	1,164,943	
30	Stockbrokers, real-estate and holding companies.....	17	565,249	5,291	70,304	2	5,466	
31	Insurance.....	215	10,029,083	110,632	1,245,224	3	7,113	
	All other finance, n. p. d. 1.....	3,096	109,840,648	3,004,812	13,279,789	103	1,518,977	
	Total finance.....	72	1,136,776	84,230	127,165	9	296,853	
32	All other concerns.....	3	32,885	3,632	3,055			
33	Inactive concerns.....	19,764	1,108,347,264	40,811,935	142,180,680	807	26,052,213	
	Grand total.....							

PART 2.—DISTRIBUTED BY THE MONTHS ENDING THE FISCAL YEARS

Ending—										
July, 1925.....	1, 621	1, 365	\$42, 786, 031	\$2, 340, 509	\$4, 822, 895	256	\$4, 482, 477			
August, 1925.....	1, 498	1, 236	88, 130, 578	3, 799, 461	10, 392, 283	262	3, 749, 036			
September, 1925.....	1, 483	1, 316	75, 344, 771	3, 962, 586	8, 739, 472	167	3, 843, 358			
October, 1925.....	1, 322	1, 267	110, 784, 188	2, 963, 227	13, 635, 817	55	2, 914, 744			
November, 1925.....	1, 512	1, 493	167, 902, 866	6, 711, 666	20, 680, 634	19	2, 964, 632			
December, 1925.....										
January, 1926.....	2, 512	2, 506	155, 895, 689	2, 771, 503	19, 194, 251	6	247, 190			
February, 1926.....	1, 212	1, 209	91, 616, 275	3, 573, 219	10, 906, 688	3	669, 018			
March, 1926.....	1, 749	1, 744	52, 894, 475	2, 447, 495	6, 289, 427	3	146, 688			
April, 1926.....	1, 514	1, 508	124, 761, 672	2, 569, 092	13, 868, 478	6	702, 905			
May, 1926.....	1, 593	1, 585	60, 066, 543	3, 074, 302	7, 221, 081	8	434, 532			
June, 1926.....	3, 748	3, 728	198, 164, 176	6, 937, 875	24, 429, 654	20	5, 867, 633			
Grand total.....	19, 764	18, 957	1, 168, 347, 264	40, 811, 935	142, 180, 680	807	26, 052, 213			

¹ Main business not precisely defined.

Corporation returns filed for fiscal year, showing the number of returns, net income or deficit, net loss for prior years, and income tax—Included in corporation tables for 1926

[Fiscal year terminating not earlier than July 1, 1926, nor later than June 30, 1927]

PART 3.—DISTRIBUTION BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Net loss for prior years	Income tax
Reporting net income:				
Size of net income—				
Under \$2,000.....	2, 186	\$2, 194, 472	\$328, 482	\$7, 017
\$2,000 to \$5,000.....	6, 070	19, 231, 471	1, 950, 146	835, 652
\$5,000 to \$10,000.....	3, 626	25, 816, 980	3, 204, 923	2, 159, 229
\$10,000 to \$25,000.....	3, 830	63, 003, 649	5, 700, 551	6, 739, 435
\$25,000 to \$50,000.....	1, 926	68, 780, 848	5, 151, 333	8, 543, 155
\$50,000 to \$100,000.....	1, 377	95, 983, 602	5, 685, 830	12, 126, 574
\$100,000 to \$250,000.....	949	145, 188, 176	5, 868, 554	18, 730, 116
\$250,000 to \$500,000.....	342	120, 876, 102	2, 488, 190	15, 878, 783
\$500,000 to \$1,000,000.....	148	101, 635, 499	2, 876, 772	13, 270, 797
\$1,000,000 to \$5,000,000.....	132	251, 133, 750	3, 356, 744	33, 404, 339
\$5,000,000 and over.....	19	192, 842, 824	.....	25, 901, 048
Total reporting net income.....	20, 605	1, 086, 687, 373	36, 611, 525	137, 596, 145
Reporting no net income:				
Size of deficit—				
Under \$25,000.....	2, 476	12, 348, 023	.....	.....
\$25,000 to \$100,000.....	263	12, 638, 436	.....	.....
\$100,000 to \$500,000.....	75	15, 414, 047	.....	.....
\$500,000 to \$1,000,000.....	1	790, 730	.....	.....
\$1,000,000 to \$2,000,000.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	.....	.....	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....
Total reporting deficit.....	2, 815	41, 191, 236	.....	.....

Corporation returns filed for fiscal year, showing the number of returns, net income or deficit, and net loss for prior years, and income tax—Included in corporation tables in statistics of income for 1925

[Fiscal year terminating not earlier than July 1, 1925, nor later than June 30, 1926]

PART 3.—DISTRIBUTION BY SIZE OF NET INCOME AND NET DEFICIT

Distribution	Number of returns	Net income	Net loss for prior years	Income tax
Reporting net income:				
Size of net income—				
Under \$2,000.....	689	\$734, 290	\$129, 532	\$3, 007
\$2,000 to \$5,000.....	5, 735	18, 190, 916	1, 589, 760	787, 645
\$5,000 to \$10,000.....	3, 527	25, 099, 145	2, 554, 709	2, 121, 702
\$10,000 to \$25,000.....	3, 886	63, 795, 491	5, 856, 082	6, 605, 893
\$25,000 to \$50,000.....	2, 023	72, 802, 838	5, 078, 314	8, 767, 185
\$50,000 to \$100,000.....	1, 426	100, 412, 037	4, 048, 334	12, 466, 920
\$100,000 to \$250,000.....	1, 001	151, 656, 889	5, 300, 019	19, 017, 755
\$250,000 to \$500,000.....	347	120, 610, 828	4, 729, 023	15, 074, 359
\$500,000 to \$1,000,000.....	163	113, 801, 922	2, 201, 284	14, 345, 547
\$1,000,000 to \$5,000,000.....	143	284, 617, 285	9, 324, 878	35, 047, 208
\$5,000,000 and over.....	17	216, 565, 623	.....	27, 943, 459
Total reporting net income.....	18, 957	1, 168, 347, 264	40, 811, 935	142, 180, 680
Reporting no net income:				
Size of deficit—				
Under \$25,000.....	645	3, 869, 270	.....	.....
\$25,000 to \$100,000.....	105	5, 010, 530	.....	.....
\$100,000 to \$500,000.....	48	8, 798, 996	.....	.....
\$500,000 to \$1,000,000.....	8	5, 096, 921	.....	.....
\$1,000,000 to \$2,000,000.....	.....	.....	.....	.....
\$2,000,000 to \$3,000,000.....	.....	.....	.....	.....
\$3,000,000 to \$4,000,000.....	1	3, 246, 496	.....	.....
\$4,000,000 to \$5,000,000.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....
Total reporting deficit.....	807	26, 052, 213	.....	.....

HISTORICAL SUMMARIES

SUMMARY OF INCOME AND TAX, BY YEARS (INDIVIDUAL RETURNS)

A résumé of the number of income tax returns filed, the net income, and tax reported, for each of the years since the inception of the present period of income taxation follows herewith. An outline of important changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals is shown on pages 37-43.

*Individual returns, calendar years 1913 to 1926, showing number of returns and net income*¹

Year	Number of returns ¹					Net income ¹
	Total	Taxable	Nontaxable	Per cent of total		
				Taxable	Non-taxable	
1913	357, 598					² \$3, 900, 000, 000
1914	357, 515					4, 000, 000, 000
1915	336, 652					4, 600, 000, 000
1916	437, 036	362, 970	74, 066	83	17	6, 300, 000, 000
1917	3, 472, 890	2, 707, 234	765, 656	78	22	13, 700, 000, 000
1918	4, 425, 114	3, 392, 863	1, 032, 251	77	23	16, 000, 000, 000
1919	5, 332, 760	4, 231, 181	1, 101, 579	79	21	19, 900, 000, 000
1920	7, 259, 944	5, 518, 310	1, 741, 634	76	24	23, 700, 000, 000
1921	6, 662, 176	3, 589, 985	3, 072, 191	54	46	19, 600, 000, 000
1922	6, 787, 481	3, 681, 249	3, 106, 232	54	46	21, 400, 000, 000
1923	7, 698, 321	4, 270, 121	3, 428, 200	55	45	24, 800, 000, 000
1924	7, 369, 788	4, 489, 698	2, 880, 090	61	39	25, 700, 000, 000
1925	4, 171, 051	2, 501, 166	1, 669, 885	60	40	21, 900, 000, 000
1926	4, 138, 092	2, 470, 990	1, 667, 102	60	40	21, 950, 000, 000

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

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

Income and profits taxes in individual returns, calendar years 1913 to 1926

Year	Tax ¹				
	Normal tax	Surtax	War excess-profits tax	Tax on capital net gain 12 ¹ / ₂ ²	Total tax
1913 ²	\$12, 728, 038	\$15, 525, 497			\$28, 253, 535
1914 ²	16, 559, 493	24, 486, 669			41, 046, 162
1915 ²	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
1917 (partnership)			103, 887, 984		103, 887, 984
1918	476, 432, 808	651, 289, 027			1, 127, 721, 835
1919	468, 104, 801	801, 525, 303			1, 269, 630, 104
1920	478, 249, 919	596, 803, 767			1, 075, 053, 686
1921	308, 059, 422	411, 327, 684			719, 387, 106
1922	355, 409, 840	474, 581, 111		\$31, 066, 357	861, 057, 308
1923	³ 283, 790, 966	348, 688, 543		29, 186, 624	661, 666, 133
1924	⁴ 227, 157, 265	437, 540, 797		48, 603, 064	⁵ 704, 265, 390
1925	⁴ 191, 789, 980	432, 853, 170		117, 570, 971	⁵ 734, 555, 183
1926	200, 599, 384	448, 330, 446		112, 509, 705	732, 470, 790

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

² Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.

³ Net after deducting 25 per cent reduction provided for in the revenue act of 1924.

⁴ Net after deducting 25 per cent of tax on earned net income provided for in the revenue act of 1924.

⁵ Net after deducting 25 per cent of tax on earned net income plus 12¹/₂ per cent on capital net loss provided for in the revenue act of 1924.

Number of individual returns, calendar years 1914 to 1926, by income classes ¹

Income classes	1914	1915	1916	1917	1918	1919	1920
\$1,000 to \$2,000.....				1,640,758	1,516,938	1,924,872	2,671,950
\$2,000 to \$3,000.....				838,707	1,496,878	1,569,741	2,569,316
\$3,000 to \$5,000.....	149,279	127,994	157,149	560,763	932,336	1,180,488	1,337,116
\$5,000 to \$10,000.....	127,448	120,402	150,553	270,666	319,356	458,851	455,442
\$10,000 to \$25,000.....	58,603	60,284	80,880	112,502	116,569	162,485	171,830
\$25,000 to \$50,000.....	14,676	17,301	23,734	30,391	28,542	37,477	38,548
\$50,000 to \$100,000.....	5,161	6,847	10,452	12,439	9,996	13,320	12,093
\$100,000 to \$150,000.....	1,189	1,793	2,900	3,302	2,358	2,983	2,191
\$150,000 to \$300,000.....	769	1,326	2,437	2,347	1,514	1,864	1,063
\$300,000 to \$500,000.....	216	376	714	559	382	425	239
\$500,000 to \$1,000,000.....	114	209	376	315	178	189	123
\$1,000,000 and over.....	60	120	206	141	67	65	33
Total.....	357,515	336,652	429,401	3,472,890	4,425,114	5,332,760	7,259,944

Income classes	1921	1922	1923	1924	1925	1926
Under \$1,000.....	401,849	402,076	368,502	344,876	98,178	119,513
\$1,000 to \$2,000.....	2,440,544	2,471,181	2,523,150	2,413,881	1,071,992	1,045,519
\$2,000 to \$3,000.....	2,222,031	2,129,898	2,472,641	2,112,993	842,528	837,792
\$3,000 to \$5,000.....	1,072,146	1,190,115	1,719,625	1,800,900	1,327,683	1,240,400
\$5,000 to \$10,000.....	353,247	391,373	387,842	437,330	503,652	560,549
\$10,000 to \$25,000.....	132,344	151,329	170,095	191,216	236,779	246,730
\$25,000 to \$50,000.....	28,946	35,478	39,832	47,061	59,721	57,487
\$50,000 to \$100,000.....	8,717	12,000	12,452	15,816	20,958	20,520
\$100,000 to \$150,000.....	1,367	2,171	2,339	3,065	4,759	4,724
\$150,000 to \$300,000.....	739	1,323	1,301	1,876	3,223	3,267
\$300,000 to \$500,000.....	162	309	327	457	892	892
\$500,000 to \$1,000,000.....	63	161	141	242	479	468
\$1,000,000 and over.....	21	67	74	75	207	231
Total.....	6,662,176	6,787,481	7,698,321	7,369,788	4,171,051	4,138,092

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

² This total is exclusive of 7,635 returns of married women made separate from returns of husbands. In 1916 the net income on returns filed separately by husband and wife is combined and the total appears as one return. In all other years the returns of married women filed separately are included in their individual income classes independently of the husband's income.

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

Individual returns, net income reported for calendar years 1916 to 1926, by income classes ¹

Income classes	Net income				
	1916	1917	1918	1919	1920
\$1,000 to \$2,000.....		² \$2,461,137,000	\$2,232,354,577	\$2,829,113,151	\$4,050,066,618
\$2,000 to \$3,000.....		2,064,977,328	3,626,824,833	3,807,286,365	6,184,543,368
\$3,000 to \$5,000.....	\$624,669,015	2,115,864,601	3,535,219,007	4,513,264,030	5,039,607,239
\$5,000 to \$10,000.....	1,037,247,977	1,827,508,088	2,145,690,016	2,954,137,253	3,068,330,963
\$10,000 to \$25,000.....	1,235,015,786	1,687,165,619	1,736,548,050	2,412,275,757	2,547,904,786
\$25,000 to \$50,000.....	822,661,658	1,042,320,083	978,042,710	1,277,364,635	1,307,785,113
\$50,000 to \$100,000.....	722,795,474	846,894,335	679,720,737	896,197,209	810,386,333
\$100,000 to \$150,000.....	357,355,318	400,492,040	284,106,740	358,392,923	265,511,505
\$150,000 to \$300,000.....	505,859,406	474,651,960	305,024,817	371,148,536	215,138,673
\$300,000 to \$500,000.....	271,938,017	209,904,969	144,545,428	159,070,948	89,313,552
\$500,000 to \$1,000,000.....	256,771,325	214,631,270	119,075,548	128,290,396	79,962,894
\$1,000,000 and over.....	464,263,644	306,835,914	137,486,892	152,650,245	77,078,139
Total.....	6,298,577,620	13,652,383,207	15,924,639,355	19,859,491,448	23,735,629,183

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

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

Individual returns, net income reported for calendar years 1916 to 1926, by income classes—Continued

Income classes	Net income					
	1921	1922	1923	1924	1925	1926
Under \$1,000.....	\$213,849,934	\$247,564,383	\$252,513,019	\$235,451,546	\$58,305,538	\$67,237,548
\$1,000 to \$2,000.....	3,620,761,768	3,630,570,922	3,693,641,547	3,564,474,084	1,774,601,508	1,747,917,122
\$2,000 to \$3,000.....	5,325,931,265	5,153,497,468	6,073,443,625	5,277,147,446	2,047,969,883	2,042,903,198
\$3,000 to \$5,000.....	4,054,891,244	4,500,557,809	6,469,194,945	6,827,924,126	5,236,003,283	4,872,788,835
\$5,000 to \$10,000.....	2,378,759,237	2,641,904,702	2,653,026,193	2,991,187,905	3,463,852,012	3,838,953,366
\$10,000 to \$25,000.....	1,958,156,206	2,255,871,780	2,538,079,115	2,855,396,811	3,544,898,379	3,660,622,482
\$25,000 to \$50,000.....	979,629,305	1,208,273,932	1,350,680,468	1,599,848,363	2,032,239,284	1,954,653,219
\$50,000 to \$100,000.....	582,230,218	805,223,854	833,898,237	1,066,783,643	1,418,948,285	1,389,339,134
\$100,000 to \$150,000.....	163,520,999	260,203,553	280,656,213	377,644,950	572,859,982	570,189,915
\$150,000 to \$300,000.....	145,948,047	266,814,381	260,584,012	374,609,374	655,300,217	661,411,549
\$300,000 to \$500,000.....	61,342,550	116,672,075	124,569,194	171,248,552	339,773,657	340,214,162
\$500,000 to \$1,000,000.....	42,780,426	107,670,678	95,107,209	158,462,179	327,367,523	317,881,202
\$1,000,000 and over.....	49,411,329	141,386,993	152,071,881	155,974,475	422,456,852	494,393,917
Total.....	19,577,212,528	21,336,212,530	24,777,465,658	25,656,153,454	21,894,576,403	21,958,505,649

Individual returns, tax reported for calendar years 1916 to 1926, by income classes¹

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

Income classes	Tax					
	1921	1922	1923	1924	1925	1926
Under \$1,000.....	\$173,678	\$246,636	\$316,602	\$145,629	\$68,557	\$55,538
\$1,000 to \$2,000.....	29,160,654	27,081,089	18,252,646	10,432,391	1,704,087	1,761,233
\$2,000 to \$3,000.....	20,712,373	20,729,737	16,605,972	10,207,284	3,809,422	4,216,702
\$3,000 to \$5,000.....	42,743,604	47,533,306	46,048,427	26,865,387	8,326,214	7,245,433
\$5,000 to \$10,000.....	68,871,422	70,387,912	54,074,735	28,827,944	19,149,177	20,272,195
\$10,000 to \$25,000.....	126,886,410	123,575,960	103,109,350	78,068,669	74,171,952	72,464,803
\$25,000 to \$50,000.....	112,909,840	125,697,249	103,600,750	109,359,811	120,688,692	112,796,680
\$50,000 to \$100,000.....	115,711,635	144,092,555	108,878,597	136,636,004	147,842,780	140,946,589
\$100,000 to \$150,000.....	52,330,056	71,337,246	55,719,390	75,677,735	79,471,792	77,900,137
\$150,000 to \$300,000.....	61,495,988	98,810,408	62,104,203	92,480,898	103,058,819	103,997,156
\$300,000 to \$500,000.....	31,859,630	43,488,227	31,668,552	45,771,131	55,721,982	55,255,627
\$500,000 to \$1,000,000.....	25,112,090	38,559,344	25,498,434	42,585,301	53,674,188	53,665,366
\$1,000,000 and over.....	31,419,726	49,517,639	35,788,475	47,207,203	66,867,521	81,893,331
Total.....	719,387,106	861,057,308	661,666,133	704,265,390	734,555,183	732,470,790

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

Individual returns, average amount of tax and average rate per individual, calendar years 1916 to 1926, by income classes ¹

Income classes	1916		1917		1918		1919	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
\$1,000 to \$2,000			\$9.90	0.66	\$17.46	1.19	\$12.83	0.87
\$2,000 to \$3,000			10.85	.44	23.66	.98	18.00	.74
\$3,000 to \$5,000	\$4.94	0.12	32.60	.86	88.95	2.35	64.31	1.68
\$5,000 to \$10,000	41.85	.61	162.80	2.41	291.39	4.34	208.59	3.10
\$10,000 to \$25,000	143.88	.94	717.27	4.78	1,222.01	8.20	1,014.45	6.83
\$25,000 to \$50,000	488.86	1.41	2,520.26	7.34	4,653.12	13.32	4,134.44	12.13
\$50,000 to \$100,000	1,559.37	2.25	6,835.56	10.04	14,748.76	21.69	13,990.81	20.79
\$100,000 to \$150,000	4,283.96	3.48	16,888.62	13.92	40,576.79	33.68	39,793.93	33.12
\$150,000 to \$300,000	9,851.16	4.75	36,948.51	18.27	89,871.89	44.64	87,497.50	43.94
\$300,000 to \$500,000	25,142.03	6.60	89,852.59	23.93	207,237.82	54.77	202,425.96	54.08
\$500,000 to \$1,000,000	55,590.19	8.14	188,410.12	27.63	392,326.67	58.65	403,323.45	59.42
\$1,000,000 and over	249,938.62	11.09	776,063.82	35.65	1,326,645.51	64.65	1,523,492.25	64.87
General average	396.60	2.75	199.11	5.06	254.85	7.08	238.08	6.39

Income classes	1920		1921		1922		1923	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under \$1,000			\$0.43	0.08	\$0.61	0.10	\$0.86	0.13
\$1,000 to \$2,000	\$13.80	0.91	11.95	.81	10.96	.75	7.23	.49
\$2,000 to \$3,000	17.71	.74	9.32	.39	9.73	.40	6.72	.27
\$3,000 to \$5,000	62.44	1.66	39.87	1.05	39.94	1.06	26.78	.71
\$5,000 to \$10,000	214.92	3.19	194.97	2.90	179.85	2.66	139.42	2.04
\$10,000 to \$25,000	1,002.50	6.76	958.76	6.48	816.60	5.48	606.19	4.06
\$25,000 to \$50,000	4,001.90	11.80	3,900.71	11.53	3,542.96	10.40	2,600.94	7.67
\$50,000 to \$100,000	13,538.22	20.20	13,274.25	19.87	12,007.71	17.89	8,743.86	13.06
\$100,000 to \$150,000	39,519.71	32.61	38,280.95	32.00	32,859.16	27.42	23,821.89	19.85
\$150,000 to \$300,000	87,116.11	43.04	83,215.14	42.14	74,686.63	37.03	47,735.74	23.83
\$300,000 to \$500,000	196,834.56	52.67	196,661.38	51.94	140,738.60	37.27	96,845.72	25.42
\$500,000 to \$1,000,000	371,065.08	57.08	398,604.30	58.70	239,499.03	35.81	180,839.06	26.81
\$1,000,000 and over	1,490,457.12	63.81	1,496,177.43	63.59	739,069.24	35.02	483,628.04	23.53
General average	148.08	4.53	107.98	3.67	126.86	4.04	85.95	2.67

Income classes	1924		1925		1926	
	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)	Average tax per return	Average rate of tax (per cent)
Under \$1,000			\$0.42	0.06	\$0.70	0.12
\$1,000 to \$2,000	4.32	.29	4.52	.19	5.03	.21
\$2,000 to \$3,000	4.83	.19	4.52	.19	5.03	.21
\$3,000 to \$5,000	14.92	.39	6.27	.16	5.84	.15
\$5,000 to \$10,000	65.92	.96	38.02	.55	36.16	.52
\$10,000 to \$25,000	408.27	2.73	313.26	2.09	293.70	1.98
\$25,000 to \$50,000	2,323.79	6.84	2,020.85	5.94	1,962.12	5.77
\$50,000 to \$100,000	8,639.10	12.81	7,054.24	10.42	6,868.74	10.14
\$100,000 to \$150,000	24,690.94	20.04	16,699.26	13.87	16,490.26	13.66
\$150,000 to \$300,000	49,296.85	24.69	31,976.05	15.73	31,832.61	15.72
\$300,000 to \$500,000	100,155.65	26.73	62,468.59	16.40	61,945.77	16.24
\$500,000 to \$1,000,000	175,972.32	26.87	112,054.67	16.39	114,669.58	16.88
\$1,000,000 and over	629,429.37	30.27	323,031.50	15.83	354,516.58	16.56
General average	95.56	2.74	176.11	3.35	177.00	3.33

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1926¹

Distribution	Income											
	1916		1917		1918		1919		1920		1921	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries.....	\$1,851,276,776	22.17	\$3,648,437,902	30.21	\$8,267,391,550	46.59	\$10,755,602,651	47.94	\$15,270,373,354	57.22	\$13,813,169,165	59.21
Business.....	2,637,474,520	31.59	2,865,412,746	23.73	3,124,355,196	17.61	3,877,550,434	17.28	3,205,355,357	12.01	2,366,318,610	10.14
Partnerships.....	(²)		775,086,665	6.42	1,214,914,422	6.85	1,831,430,243	8.16	1,701,229,432	6.37	1,341,186,308	5.75
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain".....	(³)		318,170,617	2.63	291,185,704	1.64	999,364,287	4.45	1,020,542,719	3.82	462,858,673	1.98
Capital net gain from sale of assets held more than 2 years.....	(⁴)		(⁵)		(⁵)		(⁵)		(⁵)		(⁵)	
Total.....	4,488,751,296	53.76	7,607,107,630	62.99	12,897,846,872	72.69	17,404,037,635	77.83	21,197,700,892	79.42	17,983,532,756	77.08
Rents and royalties.....	643,802,657	7.71	684,343,399	5.67	975,679,666	5.50	1,019,094,265	4.54	1,047,423,738	3.92	1,177,957,882	5.05
Interest and investment income.....	701,084,156	8.39	936,715,456	7.76	1,403,485,691	7.91	1,437,401,878	6.41	1,647,749,856	6.17	1,643,344,489	7.05
Interest on Government obligations not wholly exempt from tax.....	(⁶)		(⁶)		(⁶)		63,377,222	.28	61,549,572	.24	46,994,406	.20
Dividends.....	2,136,468,625	25.59	2,848,842,499	23.58	2,468,749,244	13.90	2,453,774,825	10.94	2,735,845,795	10.25	2,476,952,399	10.62
Fiduciary.....	379,795,249	4.55	(⁶)		(⁶)		(⁶)		(⁶)		(⁶)	
Total.....	3,861,150,687	46.24	4,469,901,354	37.01	4,847,914,601	27.31	4,973,648,190	22.17	5,492,568,961	20.58	5,345,249,176	22.92
Total income.....	8,349,901,983	100.00	12,077,009,284	100.00	17,745,761,473	100.00	22,437,685,825	100.00	26,690,269,853	100.00	23,328,781,932	100.00
General deductions:												
Miscellaneous.....	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than two years.....	(⁷)		(⁷)		(⁷)		(⁷)		(⁷)		(⁷)	
Contributions.....	(⁸)		(⁸)		(⁸)		(⁸)		(⁸)		(⁸)	
Total deductions.....	2,051,324,363	24.57	885,763,077	7.33	1,821,122,118	10.26	2,578,194,377	11.49	2,954,640,670	11.07	3,751,569,404	16.08
Net income.....	\$6,298,577,620	75.43	\$11,191,246,207	92.67	\$15,924,639,355	89.74	\$19,859,491,448	88.51	\$23,735,629,183	88.93	\$19,577,212,528	83.92

¹ Changes in the revenue acts affecting the comparability of statistical data from 1921 to 1926, inclusive; income tax returns of individuals are summarized on pp. 37-43.² Partnerships included in "Business" in 1916.³ Profits from sale of real estate, etc., included in "Business" in 1916.⁴ Capital net gain effective 1922.⁵ Interest on Government obligations, 1916 to 1918, inclusive, included in "Interest and investment income."⁶ Fiduciary included in "Interest and investment income," 1917 to 1920, inclusive; 1921 included in "Partnerships."⁷ Contributions 1916, 1918 to 1921 inclusive, reported in "General deductions;" 1917 not reported.⁸ Compiled from returns reporting net incomes of \$3,000 and over.⁹ Compiled from returns reporting net incomes of \$1,000 and over.

Individual returns, total income distributed, by main sources, for calendar years 1916 to 1926—Continued

Distribution	Income									
	1922		1923		1924		1925		1926	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Wages and salaries.....	\$13,683,992	791	\$14,195,355	961	\$13,617,662	626	\$9,742,159	865	\$9,994,314	530
Business.....	2,839,771	144	4,722,766	999	4,755,483	991	3,688,804	463	3,572,895	708
Partnerships.....	1,427,127	347	1,676,408	680	1,810,013	740	1,827,025	490	1,732,581	433
Profits from sale of real estate, stocks, bonds, etc., other than profits reported as "capital net gain,".....	742,103	997	863,106	709	1,124,565	658	1,991,659	499	1,465,625	374
Capital net gain from sale of assets held more than 2 years.....	249,247	583	305,393	768	1,389,148	434	940,569	341	912,917	534
Total.....	18,952,242	862	21,763,031	217	21,696,873	549	18,190,218	658	17,678,334	179
Rents and royalties.....	1,224,928	998	1,814,126	275	2,009,716	478	1,471,332	463	1,450,789	713
Interest and investment income.....	1,738,600	915	2,177,771	1,024	2,281,703	361	1,814,402	206	1,936,004	432
Interest on Government obligations not wholly exempt from tax.....	33,988	634	43,710	945	29,645	332	25,681	179	36,781	773
Dividends.....	2,694,219	881	3,119,828	710	3,250,913	954	3,464,624	648	4,011,590	274
Fiduciary.....	257,927	864	329,124	466	310,143	901	305,805	537	333,365	460
Total.....	5,919,665	492	7,484,561	420	7,882,123	226	7,081,816	333	7,769,101	652
Total income.....	24,871,908	354	29,247,592	637	29,578,996	575	25,272,034	691	25,447,435	831
General deductions:										
Miscellaneous.....	3,110,477	655	3,935,329	849	3,389,674	954	2,935,868	041	2,826,509	251
Loss from sale of real estate, stocks and bonds, other than loss from sale of assets held more than two years.....	425,218	169	534,797	130	533,168	167	441,590	244	178,215	623
Contributions.....									484,205	308
Total deductions.....	3,535,695	824	4,470,126	979	3,922,843	121	3,377,458	288	3,488,930	182
Net income.....	21,336,212	530	24,777,465	658	25,656,153	454	21,894,576	403	21,958,505	649

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

10 Compiled from returns reporting net incomes of \$1,500 and over.

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

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

The growth in the number of income tax returns of individuals, by States, from 1916 to 1926, inclusive, showing net income and tax, as well as the average net income and average tax per return, is exhibited in Table 10, pages 168-178.

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF INDIVIDUALS

The following tables, A, B, and C, show for citizens and residents of the United States the minimum income for which income tax returns are required, the personal exemption, credits for dependents, and tax rates under the revenue acts of 1913 to 1926, inclusive.

- A. Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts, 1913 to 1926, inclusive.
- B. Surtax rates under the revenue acts, 1913 to 1926, inclusive.
- C. Supplemental income taxes and tax credits under the revenue acts of 1917 to 1926, inclusive.

A.—Individuals required to file returns, personal exemption, credit for dependents, and normal tax rates under the revenue acts 1913–1926, inclusive

Revenue act	Applicable to incomes for the years	Individuals required to file returns				Personal exemption and credit for dependents			Net income subject to normal tax ²	Normal tax
		Married and living with husband or wife ¹		Single, or married and not living with husband or wife		Married and living with husband or wife or head of family ⁴	Single or married and not living with husband or wife	Credit for each dependent ⁵	Amount	Rate per cent
		Net income ³	Gross income regardless of amount of net income	Net income	Gross income regardless of amount of net income					
1913	1913–15	\$3,000		\$3,000		\$4,000	\$3,000	None.	All	1
1916	1916	3,000		3,000		4,000	3,000	None.	All	2
1917	1917	2,000		1,000		2,000	1,000	200	{ First \$2,000	2
1918	1918	2,000		1,000		2,000	1,000	200	{ Balance over \$2,000	4
	1919–20	2,000		1,000		2,000	1,000	200	{ First \$4,000	6
1921	1921–23 ⁶	2,000	\$5,000	1,000	\$5,000	2,500	1,000	400	{ Balance over \$4,000	8
									{ First \$4,000	4
1924	1924	2,500	5,000	1,000	5,000	2,500	1,000	400	{ Balance over \$4,000	8
									{ First \$4,000	2
1926	1925–27	3,500	5,000	1,500	5,000	3,500	1,500	400	{ Second \$4,000	4
									{ Balance over \$8,000	6
									{ First \$4,000	1½
									{ Second \$4,000	3
									{ Balance over \$8,000	5

¹ Husband and wife each to file a return unless combined income is included in joint return.

² Net income after deducting personal exemption, credit for dependents, dividends on stock of domestic corporations, and interest not wholly tax-exempt on U. S. obligations issued after Sept. 1, 1927.

³ Net income means "statutory" net income, i. e., the excess of gross income over the deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

- A amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.
- Contributions to charitable and scientific organizations, etc., not exceeding 15 per cent of the net income before deducting the contributions, are deducted for 1917 and subsequent years. For unlimited deduction of contributions see sec. 214, revenue act of 1924.
- Losses sustained in transactions entered into for profit but not connected with business or trade art not deductible for 1913 to 1915, inclusive. For 1916 and 1917, such losses are deductible to the extent of the aggregate income from such transactions; for 1918 and subsequent years, such losses are wholly deductible, excepting that for 1924 and subsequent years the loss, if incurred through the sale of capital assets held for more than 2 years, is deductible from *total tax*, to the extent of 12½ per cent of the loss. (See Table "C.")
- Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from net income of the preceding year, a redetermination of taxes for the preceding year being made, if the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

⁴ No provision for head of family in revenue act of 1913.

⁵ Under 18 years of age or incapable of self-support because mentally or physically defective.

⁶ Tax for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

⁷ For net incomes of \$5,000 and over, personal exemption is \$2,000.

B.—Surtax rates under the revenue acts 1913-1926, inclusive

Revenue act of 1913, applicable to incomes for 1913-14 and 1915			Revenue act of 1916, applicable to incomes for 1916			Revenue act of 1917, applicable to incomes for 1917			Revenue act of 1918, applicable to incomes for 1918-19 and 1920, and revenue act of 1921, applicable to incomes for 1921		
Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax	Amount of net income	Rate per cent	Total surtax
\$20,000 to \$50,000	1	\$300	\$20,000 to \$40,000	1	\$200	\$5,000 to \$7,500	1	\$25	\$5,000 to \$6,000	1	\$10
\$50,000 to \$75,000	2	800	\$40,000 to \$60,000	2	600	\$7,500 to \$10,000	2	75	\$6,000 to \$8,000	2	50
\$75,000 to \$100,000	3	1,550	\$60,000 to \$80,000	3	1,200	\$10,000 to \$12,500	3	175	\$8,000 to \$10,000	3	110
\$100,000 to \$250,000	4	7,550	\$80,000 to \$100,000	4	2,000	\$12,500 to \$15,000	4	250	\$10,000 to \$14,000	4	190
\$250,000 to \$500,000	5	20,050	\$100,000 to \$150,000	5	4,500	\$15,000 to \$20,000	5	500	\$12,000 to \$16,000	5	280
Over \$500,000	6		\$150,000 to \$200,000	6	7,500	\$20,000 to \$30,000	6	2,100	\$14,000 to \$18,000	6	410
			\$200,000 to \$250,000	7	11,000	\$30,000 to \$40,000	7	4,500	\$16,000 to \$18,000	7	550
			\$250,000 to \$300,000	8	15,000	\$40,000 to \$60,000	8	7,900	\$18,000 to \$20,000	8	710
			\$300,000 to \$500,000	9	33,000	\$60,000 to \$80,000	9	12,300	\$20,000 to \$22,000	9	890
			\$500,000 to \$1,000,000	10	83,000	\$80,000 to \$100,000	10	22,300	\$22,000 to \$24,000	10	1,090
			\$1,000,000 to \$1,500,000	11	138,000	\$100,000 to \$150,000	11	41,300	\$24,000 to \$26,000	11	1,310
			\$1,500,000 to \$2,000,000	12	198,000	\$150,000 to \$200,000	12	59,800	\$26,000 to \$28,000	12	1,550
			Over \$2,000,000	13		\$200,000 to \$250,000	13	80,800	\$28,000 to \$30,000	13	1,810
						\$250,000 to \$300,000	14	172,800	\$30,000 to \$32,000	14	2,090
						\$300,000 to \$500,000	15	297,800	\$32,000 to \$34,000	15	2,710
						\$500,000 to \$750,000	16	433,800	\$34,000 to \$36,000	16	3,050
						\$750,000 to \$1,000,000	17	617,300	\$36,000 to \$38,000	17	3,410
						\$1,000,000 to \$1,500,000	18	840,300	\$38,000 to \$40,000	18	3,790
						\$1,500,000 to \$2,000,000	19	1,050,300	\$40,000 to \$42,000	19	4,190
						Over \$2,000,000	20		\$42,000 to \$44,000	20	4,610
									\$44,000 to \$46,000	21	5,050
									\$46,000 to \$48,000	22	5,510
									\$48,000 to \$50,000	23	5,990
									\$50,000 to \$52,000	24	6,490
									\$52,000 to \$54,000	25	7,010
									\$54,000 to \$56,000	26	7,550
									\$56,000 to \$58,000	27	8,110
									\$58,000 to \$60,000	28	8,690
									\$60,000 to \$62,000	29	9,290
									\$62,000 to \$64,000	30	9,910
									\$64,000 to \$66,000	31	10,550
									\$66,000 to \$68,000	32	11,210
									\$68,000 to \$70,000	33	11,890
									\$70,000 to \$72,000	34	12,590
									\$72,000 to \$74,000	35	13,310
									\$74,000 to \$76,000	36	14,050
									\$76,000 to \$78,000	37	14,810
									\$78,000 to \$80,000	38	15,590
									\$80,000 to \$82,000	39	

B.—Surtax rates under the revenue acts 1913-1926, inclusive—Continued

Revenue act of 1913, applicable to incomes for 1913-14 and 1915		Revenue act of 1916, applicable to incomes for 1916		Revenue act of 1917, applicable to incomes for 1917		Revenue act of 1918, applicable to incomes for 1918-19 and 1920, and revenue act of 1921, applicable to incomes for 1921	
Amount of net income	Rate per cent	Amount of net income	Rate per cent	Amount of net income	Rate per cent	Amount of net income	Rate per cent
	Total surtax		Total surtax		Total surtax		Total surtax
\$6,000 to \$10,000	1	\$10,000 to \$14,000	1	\$10,000 to \$14,000	1	\$52,000 to \$54,000	40
\$10,000 to \$12,000	2	\$14,000 to \$16,000	2	\$14,000 to \$16,000	2	\$54,000 to \$56,000	41
\$12,000 to \$14,000	3	\$16,000 to \$18,000	3	\$16,000 to \$18,000	3	\$56,000 to \$58,000	42
\$14,000 to \$16,000	4	\$18,000 to \$20,000	4	\$18,000 to \$20,000	4	\$58,000 to \$60,000	43
\$16,000 to \$18,000	5	\$20,000 to \$22,000	5	\$20,000 to \$22,000	5	\$60,000 to \$62,000	44
\$18,000 to \$20,000	6	\$22,000 to \$24,000	6	\$22,000 to \$24,000	6	\$62,000 to \$64,000	45
\$20,000 to \$22,000	8	\$24,000 to \$26,000	7	\$24,000 to \$26,000	7	\$64,000 to \$66,000	46
\$22,000 to \$24,000	9	\$26,000 to \$28,000	8	\$26,000 to \$28,000	8	\$66,000 to \$68,000	47
\$24,000 to \$26,000	10	\$28,000 to \$30,000	9	\$28,000 to \$30,000	9	\$68,000 to \$70,000	48
\$26,000 to \$28,000	11	\$30,000 to \$34,000	10	\$30,000 to \$34,000	10	\$70,000 to \$72,500	49
\$28,000 to \$30,000	12	\$34,000 to \$36,000	11	\$34,000 to \$36,000	11	\$72,500 to \$77,510	56
						\$77,510 to \$80,000	60
						\$80,000 to \$83,000	63
						\$83,000 to \$85,510	64
						\$85,510 to \$88,000	65
						Over \$1,000,000	65

Revenue act of 1921, applicable to incomes for 1922 and 1923		Revenue act of 1924, applicable to incomes for 1924		Revenue act of 1926, applicable to incomes for 1925 and 1926	
Amount of net income	Rate per cent	Amount of net income	Rate per cent	Amount of net income	Rate per cent
\$6,000 to \$10,000	1	\$10,000 to \$14,000	1	\$10,000 to \$14,000	1
\$10,000 to \$12,000	2	\$14,000 to \$16,000	2	\$14,000 to \$16,000	2
\$12,000 to \$14,000	3	\$16,000 to \$18,000	3	\$16,000 to \$18,000	3
\$14,000 to \$16,000	4	\$18,000 to \$20,000	4	\$18,000 to \$20,000	4
\$16,000 to \$18,000	5	\$20,000 to \$22,000	5	\$20,000 to \$22,000	5
\$18,000 to \$20,000	6	\$22,000 to \$24,000	6	\$22,000 to \$24,000	6
\$20,000 to \$22,000	8	\$24,000 to \$26,000	7	\$24,000 to \$26,000	7
\$22,000 to \$24,000	9	\$26,000 to \$28,000	8	\$26,000 to \$28,000	8
\$24,000 to \$26,000	10	\$28,000 to \$30,000	9	\$28,000 to \$30,000	9
\$26,000 to \$28,000	11	\$30,000 to \$34,000	10	\$30,000 to \$34,000	10
\$28,000 to \$30,000	12	\$34,000 to \$36,000	11	\$34,000 to \$36,000	11

\$30,000 to \$22,000	13	1,700	\$26,000 to \$28,000	12	1,780	\$44,000 to \$48,000	12	2,720
\$32,000 to \$26,000	15	2,300	\$28,000 to \$22,000	13	2,300	\$48,000 to \$52,000	13	3,240
\$36,000 to \$28,000	16	2,630	\$22,000 to \$44,000	14	2,580	\$52,000 to \$56,000	14	3,800
\$38,000 to \$30,000	17	2,960	\$44,000 to \$46,000	15	2,880	\$56,000 to \$60,000	15	4,400
\$40,000 to \$42,000	18	3,320	\$46,000 to \$48,000	16	3,200	\$60,000 to \$64,000	16	5,040
\$42,000 to \$44,000	19	3,700	\$48,000 to \$50,000	17	3,540	\$64,000 to \$70,000	17	6,060
\$44,000 to \$46,000	20	4,100	\$50,000 to \$52,000	18	3,900	\$70,000 to \$80,000	18	7,860
\$46,000 to \$48,000	21	4,520	\$52,000 to \$56,000	19	4,660	\$80,000 to \$100,000	19	11,660
\$48,000 to \$50,000	22	4,960	\$56,000 to \$58,000	20	5,060	Over \$100,000	20	
\$50,000 to \$52,000	23	5,420	\$58,000 to \$62,000	21	5,900			
\$52,000 to \$54,000	24	5,900	\$62,000 to \$64,000	22	6,340			
\$54,000 to \$56,000	25	6,400	\$64,000 to \$66,000	23	6,800			
\$56,000 to \$58,000	26	6,920	\$66,000 to \$68,000	24	7,280			
\$58,000 to \$60,000	27	7,460	\$68,000 to \$70,000	25	7,780			
\$60,000 to \$62,000	28	8,020	\$70,000 to \$74,000	26	8,820			
\$62,000 to \$64,000	29	8,600	\$74,000 to \$76,000	27	9,360			
\$64,000 to \$66,000	30	9,200	\$76,000 to \$80,000	28	10,480			
\$66,000 to \$68,000	31	9,820	\$80,000 to \$82,000	29	11,060			
\$68,000 to \$70,000	32	10,460	\$82,000 to \$84,000	30	11,660			
\$70,000 to \$72,000	33	11,120	\$84,000 to \$88,000	31	12,900			
\$72,000 to \$74,000	34	11,800	\$88,000 to \$90,000	32	13,540			
\$74,000 to \$76,000	35	12,500	\$90,000 to \$92,000	33	14,200			
\$76,000 to \$78,000	36	13,220	\$92,000 to \$94,000	34	14,880			
\$78,000 to \$80,000	37	13,960	\$94,000 to \$96,000	35	15,580			
\$80,000 to \$82,000	38	14,720	\$96,000 to \$100,000	36	17,020			
\$82,000 to \$84,000	39	15,500	\$100,000 to \$200,000	37	54,020			
\$84,000 to \$86,000	40	16,300	\$200,000 to \$500,000	38	92,020			
\$86,000 to \$88,000	41	17,120	\$500,000 to \$500,000	39	170,020			
\$88,000 to \$90,000	42	17,960	Over \$500,000	40				
\$90,000 to \$92,000	43	18,820						
\$92,000 to \$94,000	44	19,700						
\$94,000 to \$96,000	45	20,600						
\$96,000 to \$98,000	46	21,520						
\$98,000 to \$100,000	47	22,460						
\$100,000 to \$110,000	48	46,460						
\$110,000 to \$200,000	49	70,460						
Over \$200,000	50							

1 Tax for 1923 reduced to 25 per cent by credit or refund under the revenue act of 1924.

C.—Supplemental income taxes and tax credits under the revenue acts 1917-1926, inclusive

Revenue act	Applicable to incomes for the years	Excess-profits tax		Tax on capital net gain from sale of assets held more than 2 years	Tax credit on capital net loss from sale of assets held more than 2 years	Tax credit of 25 per cent of tax computed on earned net income		Tax credit for income and profits taxes paid to foreign countries or United States possessions ¹
		Income subject to excess-profits tax	Rate per cent			Amount of earned net income subject to tax for computation of credit	Limit of credit	
1917	1917	Salaries and income from business having no invested capital in excess of \$5,000. Net income from business having invested capital. Net income equal to 15 per cent of invested capital less deduction. ² Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital. Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital. Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital. Net income in excess of 33 per cent of invested capital.	8 20 25 35 45 60					

1918-1920 1921 1922-23 ³		Taxpayer may elect to be taxed at 12½ per cent on capital net gain provided that the total tax, including the tax on capital net gain is not less than 12½ per cent of the total net income. (Loss in ordinary net income can not be deducted from capital net gain.)				Amount paid or accrued. Same as 1918 act. Do.
1924		Taxpayer may elect to be taxed at 12½ per cent on capital net gain if the tax would be greater than 12½ per cent by including capital net gain in ordinary net income. (Loss in ordinary net income may be deducted from capital net gain and the balance taxed at 12½ per cent.)	Capital net loss may be reported apart from ordinary net income and a tax credit of 12½ per cent of the capital net loss taken, if the tax thus produced is not less than the tax would be if the capital net loss were deducted from ordinary net income.	All net income up to \$5,000 whether earned or not, and up to \$10,000 if earned.	25 per cent of normal tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income.)	Do.
1925-25		Same as 1924 act.	Same as 1924 act.	All net income up to \$5,000 whether earned or not, and up to \$20,000 if earned.	25 per cent of total tax on earned net income. (Can not exceed 25 per cent of normal tax on ordinary net income plus surtax on earned net income.)	Do.

¹ Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayers' net income from sources without the United States bears to the entire net income.

² Deduction = \$6,000 plus an amount equal to the same percentage of invested capital for taxable year as the average annual pre-war income was of pre-war invested capital (not less than 7 per cent nor more than 9 per cent). If not established during at least 1 whole year of the pre-war period, 8 per cent. If, during the pre-war period the individual had a deficit or a very small income from business, or if invested capital can not be determined, same per cent as that of representative businesses. (See sec 210, act of 1917.)

³ Taxes for 1923 reduced 25 per cent by credit or refund under the revenue act of 1924.

STATISTICS OF INCOME

SUMMARY OF CORPORATION INCOME AND TAX BY YEARS

Corporation returns, calendar years 1909 to 1926, showing total number, number and per cent reporting net income and no net income, and net income ¹

Year	Number of returns					Net income ¹
	Total	Reporting net income	Reporting no net income	Per cent of total		
				Reporting net income	Reporting no net income	
1909.....	262,490	² 52,498	209,992	20	80	\$3,590,000,000
1910.....	270,202	² 54,040	216,162	20	80	3,761,000,000
1911.....	288,352	² 55,129	233,223	19	81	3,503,000,000
1912.....	305,336	² 61,116	244,220	20	80	4,151,000,000
1913.....	316,909	188,866	128,043	60	40	4,714,000,000
1914.....	³ 299,445	174,205	125,240	58	42	3,940,000,000
1915.....	³ 366,443	190,911	175,532	52	48	5,310,000,000
1916.....	341,253	206,984	134,269	61	39	8,766,000,000
1917.....	351,426	232,079	119,347	66	34	10,730,000,000
1918.....	317,579	202,061	115,518	64	36	8,362,000,000
1919.....	320,198	209,634	110,564	65	35	9,412,000,000
1920.....	345,595	203,233	142,362	59	41	7,903,000,000
1921.....	356,397	171,239	185,158	48	52	4,336,000,000
1922.....	382,883	212,535	170,348	56	44	6,964,000,000
1923.....	398,933	233,339	165,594	58	42	8,322,000,000
1924.....	417,421	236,389	181,632	57	43	7,587,000,000
1925.....	430,072	252,334	177,738	59	41	9,584,000,000
1926.....	455,320	258,134	197,186	57	43	9,673,000,000

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² Returns showing net income in excess of \$5,000 exempt.

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

Income and profits taxes in corporation returns, calendar years 1913 to 1926 ¹

Year	Tax ¹		
	Income tax	War-profits and excess-profits tax	Total tax
1913 ²	³ \$43,127,740	-----	³ \$43,127,740
1914 ²	39,144,532	-----	39,144,532
1915 ²	56,993,657	-----	56,993,657
1916.....	171,805,150	-----	171,805,150
1917.....	503,698,029	\$1,638,747,740	2,142,445,769
1918.....	653,198,483	2,505,565,939	3,158,764,422
1919.....	743,535,888	1,431,805,690	2,175,341,578
1920.....	636,508,292	988,726,351	1,625,234,643
1921.....	366,443,621	335,131,811	701,575,432
1922.....	775,310,154	⁴ 8,466,114	783,776,268
1923.....	937,106,798	-----	937,106,798
1924.....	881,549,546	-----	881,549,546
1925.....	1,170,331,206	-----	1,170,331,206
1926.....	1,229,797,243	-----	1,229,797,243

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² Annual Report of Commissioner of Internal Revenue for fiscal year ended June 30 immediately following the year shown above.

³ Includes excise tax, \$10,071,077, act of Aug. 5, 1909.

⁴ On net income earned from July 1 to Dec. 31, 1921, reported on fiscal-year returns whose accounting period terminated prior to July 1, 1922.

INDIVIDUAL INCOME TAX RETURN

FOR NET INCOMES OF MORE THAN \$5,000
OR NET INCOMES, REGARDLESS OF AMOUNT, IF DERIVED FROM A PROFESSION OR BUSINESS, INCLUDING FARMING

For Calendar Year 1926

File This Return With the Collector of Internal Revenue for Your District in or Before March 15, 1927

PRINT NAME AND ADDRESS PLAINLY BELOW

Name (Last, first, and middle, or initial names)

City (State)

County (State)

Post Office (State)

Residence (State)

Cash, Checks, M. O., Cert. of Ind. Fixed Payment

\$ Cashed

At (State)

Do Not Write in These Spaces

Filer's Code

Social Number (Cable's Stamp)

OCCUPATION, PROFESSION, OR KIND OF BUSINESS

1. Are you a citizen or resident of the United States?
2. If you filed a return for 1925, in what office was it sent?
3. In this a joint return of husband and wife?
4. Separate return made and the Collector's office where it was sent?
5. Were you married and living with husband or wife on the last day of your taxable year?
6. If you were married and living with your spouse, minor persons living in your household who are closely related to you?
7. If your status in respect to questions 5 and 6 changed during the year?
8. How many dependant persons (other than husband or wife) under 18 years of age or incapable of self-support because mentally or physically defective were receiving their chief support from you on the last day of your taxable year?

INCOME

1. Salaries, Wages, Commissions, etc. (Give name and address of person from whom received) \$ Amount received (Exclude Schedule F)
2. Income from Business or Profession. (From Schedule A)
3. Interest on Bank Deposits, Notes, Corporation Bonds, etc. (except interest upon which a tax was paid at source)
4. Income from Partnerships, Fiduciaries, etc. (Give name and address of partnership, etc.)
5. Dividends and Royalties. (From Schedule B)
6. Profit from Sale of Real Estate, Stocks, Bonds, etc. (From Schedule C)
7. Dividends on Stock of Domestic Corporations
8. Taxable Interest on Liberty Bonds, etc. (From Schedule D)
9. Other Income (including dividends received on stock of foreign corporations). (Give nature of income)

DEDUCTIONS

10. Total Income in Items 1 to 9
11. Interest Paid
12. Taxes Paid. (Caption in Schedule D)
13. Losses by Fire, Storm, etc. (Caption in Table on page 2)
14. Bad Debts. (Caption in Schedule D)
15. Contributions. (Caption in Schedule F)
16. Other Deductions Authorized by Law. (Caption below or on separate sheet)
17. Total Deductions: Items 11 to 16
18. Net Income. (Item 10 minus Item 17)

COMPUTATION OF TAX. (See Instruction 21)

19. Excess of Income (not over \$20,000)	42. Normal Tax (15 1/2% of Item 38)
20. Less Personal Exemption and Credit for Dependents (see Instruction 20)	43. Normal Tax (5% of Item 40)
21. Balance (Item 19 minus 20)	44. Normal Tax (5% of Item 41)
22. Amount taxable at 15% (not over the second \$1,000 of Item 21)	45. Normal Tax (5% of Item 42)
23. Amount taxable at 5% (not over the second \$1,000 of Item 21)	46. Total Tax (total of Items 42, 43, 44, and 45)
24. Amount of Item 21	47. Less Credit of 25% of Tax on Excess of Item 21
25. Normal Tax (15 1/2% of Item 23)	48. Balance (Item 46 minus 47)
26. Normal Tax (5% of Item 23)	49. Amount of Column 9, Schedule D
27. Surplus on Item 19 (see Instruction 21)	50. Total Tax (total of or difference between Items 48 and 49)
28. Tax on Excess of Item 19 (see Instruction 21)	51. Less Income Tax Paid at Source
29. Credit of 25% of Item 26 (not over 25% of Item 26)	52. Balance of Tax (Item 50 minus 51)
30. Credit of 25% of Item 26 (not over 25% of Item 26)	53. Balance of Tax (Item 50 minus 51)

Checks and drafts will be accepted only if payable at par

INDIVIDUAL INCOME TAX RETURN

FOR EARNED NET INCOMES OF NOT MORE THAN \$5,000
DERIVED CHIEFLY FROM SALARIES AND WAGES
For Calendar Year 1926

FILE RETURN
WITH THE
COLLECTOR OF
INTERNAL
REVENUE FOR
YOUR DISTRICT
ON OR BEFORE
MARCH 15, 1927

PRINT NAME AND ADDRESS PLAINLY BELOW

(Name)
(Street and number, or rural route)
(Post office) (County) (State)

Do not write in this space

Serial
Number
Amount
Paid \$
(Cashier's Stamp)

Cash Check M. O.
Examined
By

OCCUPATION

QUESTIONS

1. Are you a citizen or resident of the United States?
2. Is this a joint return of husband and wife?
3. If not, is a separate return being filed by your husband or wife?
4. Were you married and living with a husband or wife on the last day of your taxable year?
5. If not, were you on the last day of your taxable year supporting one or more persons closely related to you and living in your household?
6. If your status in respect to Questions 4 and 5 changed during the year, state date of such change.
7. How many dependent persons (other than husband or wife) under 18 years of age were supported by you or your husband or wife receiving their chief support from you on the last day of your taxable year?

INCOME

1. Salaries, Wages, Commissions, etc. (State name and address of person from whom received):
(a) \$
(b)
2. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds.....
3. Dividends on Stock of Domestic Corporations.....
4. Other Income (including income from partnerships and fiduciaries) (State source):
(a)
(b)

TOTAL INCOME IN ITEMS 1 TO 4

DEDUCTIONS

5. Taxes Paid..... \$
6. Contributions (Explain on reverse side).....
7. Other Deductions Authorized by Law (Explain below):
(a)
(b)

TOTAL DEDUCTIONS IN ITEMS 6 TO 8

COMPUTATION OF TAX

9. Net Income (Item 5 minus Item 9)..... \$
10. Less: Dividends (Item 3 above).....
11. Credit for Dependents.....
12. Personal Exemption.....
13. Balance taxable at 1½%, not over \$4,000 (Item 10 minus Items 11, 12, and 13)..... \$
14. Total Income Tax (1½% of Item 14).....
15. Less: Income Tax paid at source on tax-free covenant bonds (1½% of Item 2a)..... \$
16. Income and profits taxes paid a foreign country or possession of U. S. (Attach Form 1116).....
17. Credit of 25% of tax on earned net income (25% of Item 13).....
18. BALANCE OF TAX (Item 15 minus Items 16, 17, and 18)..... \$

NOTE.—If you are engaged in a profession or business, including farming, use Form 1010, regardless of amount of income.
91073—28. (Page 1-43.) No. 5

Corporation returns—Distribution of number of returns, net income, and deficit by size of net income and deficit for all corporations for years 1918 to 1926, inclusive¹

Distribution	1918		1919		1920	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	68, 973	\$55, 281, 461			75, 905	\$65, 835, 628
\$2,000 to \$5,000.....	49, 397	162, 073, 156			46, 868	151, 338, 556
\$5,000 to \$10,000.....	29, 780	213, 305, 243			27, 615	194, 776, 140
\$10,000 to \$25,000.....	} 37, 053	800, 570, 917			35, 994	786, 538, 508
\$25,000 to \$50,000.....						
\$50,000 to \$100,000.....	7, 224	507, 215, 825			7, 092	496, 550, 045
\$100,000 to \$250,000.....	5, 383	838, 508, 564			5, 497	851, 989, 198
\$250,000 to \$500,000.....	2, 054	713, 779, 767			2, 124	737, 217, 126
\$500,000 to \$1,000,000.....	1, 171	815, 090, 903			1, 142	788, 372, 009
\$1,000,000 to \$5,000,000.....	846	1, 701, 416, 343			836	1, 626, 705, 255
\$5,000,000 and over.....	180	2, 554, 269, 070			160	2, 203, 332, 348
Total for returns showing net income.....	202, 061	8, 361, 511, 249	209, 634	\$9, 411, 418, 458	203, 233	7, 902, 654, 813
Returns showing no net income (deficit):						
Size of deficit—						
Under \$25,000.....						
\$25,000 to \$100,000.....						
\$100,000 to \$500,000.....						
\$500,000 to \$1,000,000.....						
\$1,000,000 to \$2,000,000.....						
\$2,000,000 to \$3,000,000.....						
\$3,000,000 to \$4,000,000.....						
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....						
Total for returns showing deficit.....	115, 518	689, 772, 361	110, 564	995, 546, 241	142, 362	2, 029, 423, 744
Grand total—net income less deficit.....	317, 579	7, 671, 738, 888	320, 198	8, 415, 872, 217	345, 595	5, 873, 231, 069

Distribution	1921		1922		1923	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	75, 451	\$61, 895, 581	92, 259	\$86, 729, 211	99, 240	\$87, 992, 887
\$2,000 to \$5,000.....	40, 402	124, 049, 405	43, 502	137, 791, 967	48, 269	153, 069, 832
\$5,000 to \$10,000.....	20, 134	142, 168, 065	24, 787	174, 308, 283	27, 602	199, 336, 286
\$10,000 to \$25,000.....	} 25, 327	547, 473, 491	35, 811	767, 133, 959	39, 764	891, 426, 019
\$25,000 to \$50,000.....						
\$50,000 to \$100,000.....	4, 595	320, 442, 399	7, 312	512, 069, 921	8, 258	577, 435, 489
\$100,000 to \$250,000.....	3, 108	478, 376, 439	5, 114	791, 272, 098	5, 942	923, 065, 165
\$250,000 to \$500,000.....	1, 136	391, 713, 873	1, 889	658, 842, 334	2, 149	745, 679, 327
\$500,000 to \$1,000,000.....	555	380, 316, 893	1, 016	708, 997, 233	1, 089	752, 853, 087
\$1,000,000 to \$5,000,000.....	461	918, 041, 802	725	1, 444, 773, 281	858	1, 695, 716, 712
\$5,000,000 and over.....	70	971, 569, 865	120	1, 681, 892, 856	168	2, 294, 954, 330
Total for returns showing net income.....	171, 239	4, 336, 047, 813	212, 535	6, 963, 811, 143	233, 339	8, 321, 529, 134
Returns showing no net income (deficit):						
Size of deficit—						
Under \$25,000.....						
\$25,000 to \$100,000.....						
\$100,000 to \$500,000.....						
\$500,000 to \$1,000,000.....						
\$1,000,000 to \$2,000,000.....						
\$2,000,000 to \$3,000,000.....						
\$3,000,000 to \$4,000,000.....						
\$4,000,000 to \$5,000,000.....						
\$5,000,000 and over.....						
Total for returns showing deficit.....	185, 158	3, 878, 219, 134	170, 348	2, 193, 776, 356	165, 594	2, 013, 554, 987
Grand total—net income less deficit.....	356, 397	457, 828, 679	382, 883	4, 770, 034, 787	398, 933	6, 307, 974, 147

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

Corporation returns—Distribution of number of returns, net income, and deficit by size of net income and deficit for all corporations for years 1918 to 1926, inclusive—Continued

Distribution	1924		1925		1926	
	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount
Returns showing net income:						
Size of net income—						
Under \$2,000.....	105,135	\$92,757,850	108,447	\$96,859,748	118,092	\$104,121,718
\$2,000 to \$5,000.....	49,050	154,696,040	51,334	162,780,292	50,918	160,215,419
\$5,000 to \$10,000.....	26,090	192,682,420	29,067	207,812,825	28,363	201,434,466
\$10,000 to \$25,000.....	39,411	858,279,429	29,533	477,066,018	26,463	424,743,533
\$25,000 to \$50,000.....			13,965	498,304,439	15,250	505,981,193
\$50,000 to \$100,000.....	7,857	546,492,107	9,249	646,218,517	8,748	612,009,482
\$100,000 to \$250,000.....	5,200	800,400,960	6,270	966,671,837	5,966	917,880,867
\$250,000 to \$500,000.....	1,793	620,791,551	2,200	765,259,354	2,137	749,611,283
\$500,000 to \$1,000,000.....	952	662,504,898	1,156	788,857,128	1,100	759,354,667
\$1,000,000 to \$5,000,000.....	739	1,447,837,353	917	1,876,242,787	883	1,769,642,841
\$5,000,000 and over.....	162	2,210,209,684	196	3,097,610,752	214	3,468,407,420
Total for returns showing net income.....	236,389	7,586,652,292	252,334	9,583,683,697	258,134	9,673,402,889
Returns showing no net income (deficit):						
Size of deficit—						
Under \$25,000.....			165,909	507,429,985	183,538	622,156,073
\$25,000 to \$100,000.....			8,565	401,080,214	10,630	497,909,273
\$100,000 to \$500,000.....			2,876	486,586,356	2,619	520,867,843
\$500,000 to \$1,000,000.....			241	171,006,631	251	178,364,712
\$1,000,000 to \$2,000,000.....			81	111,694,991	94	124,482,493
\$2,000,000 to \$3,000,000.....			28	67,150,838	28	66,305,016
\$3,000,000 to \$4,000,000.....			15	55,984,630	12	41,221,059
\$4,000,000 to \$5,000,000.....			7	31,018,188	6	26,887,189
\$5,000,000 and over.....			16	130,676,262	8	90,516,644
Total for returns showing deficit.....	181,032	2,223,925,993	177,738	1,962,628,095	197,186	2,168,710,302
Grand total—net income less deficit.....	417,421	5,362,726,299	430,072	7,621,055,602	455,320	7,504,692,587

CHANGES IN TAX LAWS AFFECTING THE COMPARABILITY OF STATISTICAL DATA FROM INCOME TAX RETURNS OF CORPORATIONS

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1926, inclusive! (Applicable to domestic corporations)

Revenue act	Applicable to incomes for the years—	Ex-emption	Income tax		Excess profits tax		Rate per cent
			Taxable income ¹	Rate per cent	Credit	Amount subject to tax	
1909 (excise tax)	1909 to Feb. 28, 1913.	\$5,000	All net income in excess of exemption...	1			
1913	Mar. 1, 1913, to Dec. 31, 1915.	None.	All net income...	1			
1916	1916	None.	do	2			
1917	1917	None.	Dividends out of earnings from Mar. 1, 1913, to Dec. 31, 1915. Net income in excess of the sum of— The excess profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1915. Net income in excess of the sum of— The excess profits tax for the current year and Dividends received out of earnings from Mar. 1, 1913, to Dec. 31, 1917.	1 2 4			Net income equal to 15 per cent of invested capital less credit. Net income in excess of 15 per cent of invested capital but not in excess of 20 per cent of invested capital. Net income in excess of 20 per cent of invested capital but not in excess of 25 per cent of invested capital. Net income in excess of 25 per cent of invested capital. Net income in excess of 25 per cent of invested capital but not in excess of 33 per cent of invested capital. Net income in excess of 33 per cent of invested capital.

¹ All corporations are required to file returns regardless of amount of net income or loss, except those specifically exempt as mutual, cooperative, fraternal, civic, charitable, scientific, etc., not operating for profit. From Jan. 1, 1918, to Dec. 31, 1921, personal service corporations were treated as partnerships. Prior and subsequent to said dates, such corporations were taxed as other corporations.

² Net income means "statutory" net income, i. e., the excess of gross income over deductions as defined in the various revenue acts. Net income has been adjusted from time to time as follows:

(a) Amortization of buildings, machinery, equipment or other facilities constructed or acquired on or after Apr. 6, 1917, for the production of articles contributing to the prosecution of the war, are included to a reasonable amount in business deductions for 1918, 1919, 1920, and 1921.

(b) Dividends of domestic corporations were entirely tax exempt for 1918 and subsequent years.

(c) Net loss for prior year. The revenue act of 1918 provides, in the case of a net loss for any taxable year beginning after Oct. 31, 1918, and ending prior to Jan. 1, 1920, for the deduction of such loss from the net income of the preceding year, a redetermination of taxes for the preceding year being made. If the net loss exceeds the net income for the preceding year the amount of such excess is to be deducted from the net income of the succeeding taxable year. For 1921 and subsequent years the revenue acts provide for net loss in any year beginning after Dec. 31, 1920, to be deducted from the net income of the succeeding taxable year and if such net loss exceeds the net income for the succeeding year, the amount of such excess is to be allowed in the next succeeding year.

(d) For insurance companies see special provisions in the various revenue acts.

³ Invested capital within the meaning of the statute is the capital actually paid in to the corporation by the stockholders, including surplus and undivided profits (exclusive of that for the current year), stocks, bonds, and other obligations (other than obligations of the United States) the dividends or interest from which are not included in computing net income, and excluding inadmissible assets. (See art. 831 of Regulations 45.)

Corporation income and profits tax rates, exemptions, and credits under the revenue acts of 1909-1926, inclusive. (Applicable to domestic corporations)—Continued

Revenue act	Income tax			Excess-profits tax				
	Applicable to incomes for the years—	Ex-emption	Taxable income	Rate per cent	Credit	Amount subject to tax	Rate per cent	
1918.....	1918.....	\$2,000	Net income in excess of the sum of— The exemption, Excess profits and war profits taxes for current year and interest on United States obligations issued after Sept. 1, 1917.	12	\$3,000 plus 8 per cent of the invested capital for the taxable year.	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	30 65	
1918.....	1919 and 1920.....	2,000	Net income in excess of the sum of— The exemption, Excess profits tax for current year, Excess profits and war profits taxes on income from Government contracts, and interest on United States obligations issued after Sept. 1, 1917.	10	Same as 1918.....	Net income equal to 20 per cent of invested capital less credit. Net income in excess of 20 per cent of invested capital.	20 40	
1921.....	1921.....	\$2,000	Interest on United States obligations issued after Sept. 1, 1917.	10	Same as 1919 and 1920.....	Same as 1919 and 1920.....	(^c)	
1922 and 1923.....	1922 and 1923.....	\$2,000	Same as 1919 and 1920.....	10	do.....	do.....	do.....	
1924.....	1924.....	\$2,000	Net income in excess of exemption.....	12½	do.....	do.....	do.....	
1925.....	1925.....	\$2,000	do.....	12½	do.....	do.....	do.....	
1926.....	1926 and 1927.....	\$2,000	Same as 1924.....	\$13	do.....	do.....	do.....	
			do.....	\$13½	do.....	do.....	do.....	
Revenue act	War profits tax			Tax on income from Government contracts			Tax credit for income and profits taxes paid to foreign countries or United States possessions	
	Applicable to incomes for the years—	Ex-emption	Credit	Amount subject to tax	Rate per cent	Exemption		Amount subject to tax	Rate per cent
1909 (excise tax).....	1909 to Feb. 28, 1913.							
1913.....	Mar. 1, 1913, to Dec. 31, 1915.							
1916.....	1916.....							
1917.....	1917.....							

1918.....	1918.....	\$3,000 plus either an amount equal to the average pre-war net income plus or minus 10 per cent of the increase or decrease of investible capital for the taxable year as compared with average pre-war invested capital, or 10 per cent of the invested capital for the taxable year, whichever is greater. ⁴	Net income in excess of war profits credit.	80—less amount of excess profits tax.	Amount in excess of \$10,000 derived from Government contracts made between Apr. 6, 1917, and Nov. 11, 1918. Same as 1919 and 1920.	Excess profits and war profits tax rates of 1918. Same as 1919 and 1920.	Amount paid or accrued.
1918.....	1919 and 1920.....			\$10,000		Same as 1918.	
1921.....	1921.....			10,000		Same as 1918 act. ⁷	
1924.....	1922 and 1923.....					Do:7	
1926.....	1924.....					Do:7	
	1925.....					Do:7	
	1926.....					Do:7	

⁴ If corporation was not in existence during the whole of at least one calendar year during the pre-war period, the credit (with certain exceptions) shall be the sum of \$3,000 and an amount equal to the same percentage of invested capital for the taxable year as the average percentage of net income to invested capital for the pre-war period of representative corporations; but such amount shall in no case be less than 10 per cent of the invested capital of the taxpayer for the taxable year. (See sec. 311, act of 1918.)

⁵ Allowed domestic corporations with net income of \$25,000 or less.

⁶ Same as 1919 and 1920.

⁷ Beginning with 1921 the credit can not exceed the proportion of the total tax against which the credit is taken that the taxpayer's net income from sources without the United States bears to the entire net income.

⁸ Income of life insurance companies taxable at 12½ per cent.

**INCOME AND PROFITS TAXES PAID FOREIGN COUNTRIES OR
POSSESSIONS OF THE UNITED STATES**

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

Income and profits taxes paid foreign countries, 1926

Individual returns.....	\$2, 622, 246
Corporation returns.....	21, 653, 994

Income and profits taxes paid foreign countries, 1925

Individual returns.....	\$1, 987, 285
Corporation returns.....	20, 139, 995

ESTATE-TAX RETURNS

The following tables are compiled from estate tax returns filed with the bureau in the 12 months ending December 31, 1927, as distinguished from the number of estates of persons who died within the period, the returns not being due until one year after the date of death.

The tax is not imposed upon the property but upon its transfer to others. The transfer is the subject of the tax, not any particular legacy, devise, or distributive share, and the relationship of the beneficiary to the decedent has no bearing upon the tax liability or the extent thereof. The estate tax is not an inheritance tax although popularly referred to as such, the distinction being that the estate tax is imposed on an estate in its entirety.

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

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

The tables are based on the data disclosed by the returns as filed but not as determined upon investigation and audit. The tax shown does not correspond with the actual receipts of taxes during the period for the reason that payments may be made at a later date than the filing of the return and for the further reason that field investigation and office audit may disclose deficiency taxes or excess payments which are not reflected in these tables.

CORPORATION INCOME TAX RETURN For Calendar Year 1926

This Return with the Collector of Internal Revenue for Town District on or Before March 15, 1927

PRINT PLAINLY CORPORATIONS NAME AND BUSINESS ADDRESS

(Name)
.....
(Street and Number)
.....
(Post office and State)
.....

Date of Incorporation

Under the Laws of what State or Country

Cash Check M. O. Cert. of Ind.
EIM Payment

5 Canceled

KIND OF BUSINESS

GROSS INCOME

1. Gross Sales from Trading or Manufacturing; Less Returns and Allowances

2. Less Cost of Goods Sold:

(a) Inventory at beginning of year

(b) Merchandise bought for sale

(c) Cost of manufacturing or otherwise producing goods (from Schedule A)

(d) Total of lines (a), (b), and (c)

3. Gross Profit from Trading or Manufacturing (from 1 minus Item 2)

4. Gross Profit from Operations Other Than Trading or Manufacturing (State nature of income):

(a)

(b)

5. Interest on Bank Deposits, Notes, Mortgages, and Corporation Bonds

(c)

6. Dividends

7. Profits from Sale of Real Estate, Stocks, Bonds, and other Capital Assets (from Schedule B)

8. Dividends on Stock of Domestic Corporations

9. Other Income (including dividends received on stock of foreign corporations). (State nature of income):

(a)

(b)

(c)

11. Total Income in Items 3 to 10

DEDUCTIONS

12. Compensation of Officers (from Schedule C)

13. Rent on Business Property

14. Repairs (from Schedule D)

15. Interest

16. Taxes (from Schedule E)

17. Losses by Fire, Storm, etc. (from Schedule F)

18. Bad Debts (from Schedule G)

19. Dividends (from Schedule H)

20. Depreciation (resulting from exhaustion, wear and tear, or obsolescence) (from Schedule I)

21. Depletion of Mines, Oil and Gas Wells, Timber, etc. (submit schedule as Instruction 20)

22. Other Deductions Not Reported Above. (Explain below, or on separate sheet):

(a) Salaries and wages. (Not included in Item 2, 15, or 18 above)

(b) Net Loss for prior year. (Submit schedule)

(c)

(d)

(e)

(f)

23. Total Deductions in Items 12 to 22

24. Net Income (from 11 minus Item 23)

COMPUTATION OF TAX

25. Net Income (from 24 above)

26. Less: If of \$7,500 (for a domestic corporation having a net income of less than \$25,000)

27. Balance (from 25 minus Item 26)

31. Less: Income Tax Paid at Source. (This credit can only be allowed to a nonresident foreign corporation)

32. Income and Profits Taxes Paid to a Foreign Country or to a Possession of the United States by a domestic corporation

33. Balance of Tax (from 29 minus Items 31 and 32)

25. Income Tax (15% of Item 25)
26. If the Net Income of a Domestic Corporation is Less Than \$25,000 Enter the Amount in Boxes of 25-1000

27. Total Tax (Item 25 plus Item 29)

32. Income and Profits Taxes Paid to a Foreign Country or to a Possession of the United States by a domestic corporation

An amended return must be marked "Amended" at top of return

91072-28. (Price p. 44.) No. 1

Checks and drafts will be accepted only if payable per 3-109

SCHEDULE K—BALANCE SHEETS (See Instruction 43)

Items	Beginning of Taxable Year		End of Taxable Year	
	Amount		Amount	
	Total	Total	Total	Total
ASSETS				
1. Cash.....				
2. Notes receivable.....				
3. Accounts receivable.....	\$	\$		
Less reserve for bad debts.....				
4. Inventories:				
Raw materials.....	\$	\$		
Work in process.....				
Finished goods.....				
Supplies.....				
6. Investments:				
Obligations of a State, Territory, or any political subdivision				
of the United States, or any political subdivision of any				
State, Territory, or possession of the United States, or of				
Securities issued under the Federal Farm Loan Act, or under				
such Act as amended.....	\$	\$		
Obligations of the United States or its possessions.....				
6. Loans (describe fully):	\$	\$		
7. Deferred charges:				
Prepaid insurance.....	\$	\$		
Prepaid taxes.....				
8. Capital assets:				
Land.....	\$	\$		
Buildings.....				
Machinery and equipment.....				
Furniture and fixtures.....				
Delivery equipment.....				
.....				
.....	\$	\$		
Less reserves for depreciation and depletion.....				
9. Patents.....				
10. Good will.....				
11. Other assets (describe fully):	\$	\$		
.....				
.....				
.....				
.....	\$	\$		
12. TOTAL ASSETS.....	\$	\$		
LIABILITIES				
13. Notes payable.....				
14. Accounts payable.....	\$	\$		
15. Accrued expenses (describe fully):	\$	\$		
.....				
.....				
.....	\$	\$		
16. Other liabilities (describe fully):	\$	\$		
.....				
.....				
.....	\$	\$		
17. Capital stock:				
Preferred stock (less stock in treasury).....	\$	\$		
Common stock (less stock in treasury).....				
18. Surplus.....	\$	\$		
19. Undivided profits.....				
20. TOTAL LIABILITIES.....	\$	\$		
Remarks.....				

LIABILITY FOR FILING RETURNS

28. **Corporations generally**—Every domestic or resident corporation, joint-stock company, association, or insurance company not specifically exempted by Section 1361(a) from the consolidated return rules shall file a consolidated return. Such filing is return on Form 1120A if for a fiscal year ending in 1926.

29. **Corporations in possessions of the United States**—Domestic corporations within the possessions of the United States (except the Virgin Islands) may report their gross income only gross income from sources within the United States, provided (a) 80 per cent or more of the total gross income for the three-year period immediately preceding the year for which the return is filed was derived from sources within a possession of the United States; and (b) 50 per cent or more of the total gross income for each three-year period or applicable part thereof was derived from the active conduct of a trade or business within a possession of the United States.

30. **Foreign corporations**—A foreign corporation subject to the provisions of the Internal Revenue Act of 1926, shall file a consolidated return on Form 1120 if the return is filed by the Collector in whose district is located its principal office or agency through which its transactions with the business in the United States. The net income should be computed in accordance with Section 217 of the Revenue Act of 1926.

INSURANCE COMPANIES

31. **Life insurance companies**—A life insurance company issuing life insurance and annuity contracts (including contracts of combined life, health, and accident insurance), as defined by Section 242 of the Revenue Act of 1926, shall file its tax return on Form 1120L, instead of the form prescribed for other corporations.

32. **Life insurance companies other than life insurance companies**—In addition to the deductions allowed a corporation, unless otherwise allowed, may be claimed as deductions in Item 22 of the return, (a) the net addition required by law to be made within the taxable year to reserve funds (including in the case of an assessment insurance company the actual deposit of sums with State or Federal banks or other depositories), and (b) the sum of other than dividends paid within the taxable year on policy and annuity contracts.

33. **A mutual marine insurance company** shall include in its gross income in Item 4 of the return the gross premiums collected and received, less amounts paid for reinsurance, and in addition to the deductions allowed a corporation, and to a mutual insurance company in Item 22 above, other than those specified in Item 22, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance between the assessment and the payment thereof.

34. **A mutual insurance company** (including interinsurance and reciprocal underwriting, but not including a mutual life or mutual marine insurance company) requiring its members to make premium deposits to provide for losses and expenses, and to be held in trust for the benefit of the members, shall include in its gross income in Item 22 of the return, the amount of premium deposits returned to its policyholders and the amount of premium deposits retained for losses, expenses, and reinsurance.

35. **The stockholder of a shipowner's mutual protection and indemnity association, not out of the ordinary course of business, shall include in its gross income in Item 22 of the return, the amount of premium deposits retained for losses, expenses, and reinsurance between the assessment and the payment thereof.**

36. **Bevolutent life insurance associations of a purely local character, mutual accident or irrigation companies, mutual or cooperative telephone companies, or like associations, shall include in their gross income in Item 22 of the return the amount of amounts collected from members for the sole purpose of meeting losses and expenses.**

37. **Other life insurance companies**—The net income of an insurance company (other than a life or mutual insurance company referred to above), upon which a tax of 12½ per cent is imposed, is the gross income earned during the taxable year from underwriting and investment exhibit of the National Statement approved by the National Convention of Insurance Commissioners, as provided in Section 249 of the Revenue Act of 1926, less the deductions for ordinary and necessary expenses, interest, taxes, losses, bad debts, depreciation, etc., as allowed by Section 247 of the Act.

CONSOLIDATED RETURNS

38. If one domestic corporation owns 95 per cent or more of the outstanding stock of another or others, or if 95 per cent or more of the outstanding stock of two or more domestic corporations is owned by the same individual or partnership, or by the same partnership, the consolidated return may be filed by such corporations. The term "stock" does not include nonvoting stock which is limited and preferred as to dividends. In case a consolidated return is filed, the parent or principal corporation of the affiliated group must furnish the information called for in questions 4 to 7 on page 4 of the return.

39. Where a group of corporations are affiliated within the meaning of Section 240, or where a corporation is affiliated within the meaning of Section 240 after the entire group, or a separate return for each corporation, and all returns therefor after made shall be upon the same basis unless permission to change the basis has been granted by the Commissioner. A corporation organized under the China Trade Act, 1922, shall not be deemed to be affiliated with any other corporation within the meaning of Section 240 of the Internal Revenue Act (see Articles 624 to 637 of Regulations 66).

40. Where a consolidated return is filed, the parent or principal corporation, when filing a consolidated return on this Form, must attach thereto a schedule showing the names and addresses of all affiliated corporations in the group, and if the tax is apportioned among these corporations, the amount allocated to each. Each of the other affiliated corporations shall file Form 1122 in the office of the Collector for its district.

41. Supplementary and supporting schedules filed with a consolidated return should include in the consolidation, one column for a total of three items before adjustments are made, one column for intercompany eliminations and adjustments, and one column for a total of the items after giving effect to the eliminations and adjustments. The items included in the column for eliminations and adjustments should be identified by means of clearly defined letters affected, and suitable explanations appended, if necessary.

WORKING PAPERS

42. Every corporation should preserve, available for inspection by a revenue officer, working papers showing the balance in each account on the corporation's books that was used in preparing the return.

BALANCE SHEETS

43. The balance sheets on page 3 of the return, Schedule K, should be prepared from the books and should correspond therewith, or any differences should be reconciled in the notes thereto. A consolidated return should be furnished in accordance with Instructions 44 and 45. All corporations should be prepared to furnish a balance sheet, business and reporting to the Interstate Commerce Commission and to any national, State, municipal, or other public officer, may submit, in lieu of Schedule K, copies of their balance sheets prescribed by said Commissioner of State and municipal authorities, as at the beginning and end of the taxable year.

44. Where the Commissioner approves a change in the current taxable year, due to an act in every respect with the substance of the change being fully explained in the office of the previous taxable year, the difference should be fully explained in the office provided under Schedule K.

PERIOD COVERED

44. Except in the case of the first return, the corporation shall make its return on the basis upon which the return was made for the taxable year immediately preceding unless, with the approval of the Commissioner, a change is made in the amounting period for the taxable year.

45. A corporation desiring to change its accounting period from fiscal year to fiscal year, from calendar year to fiscal year, or from one fiscal year to another fiscal year, an application for such change shall be made on Form 1128 and forwarded to the Collector at least thirty days before the close of the proposed or new taxable year or period.

46. Where the Commissioner approves a change in the accounting period, it shall be placed on an annual basis by multiplying the amount thereof by twelve and dividing by the number of months included in the period, and the tax shall be such part of a tax computed on such annual basis as the number of months in such period is of twelve months. See Sections 212 and 226 of the Revenue Act of 1926.

TIME AND PLACE FOR FILING

47. The return for the calendar year 1925 must be sent to the Collector of Internal Revenue for the district in which the corporation's principal office is located so as to be received by the Collector on or before June 15, 1927. The return of a foreign corporation not having any office or place of business in the United States the return shall be filed on or before June 15, 1927, with the Collector of Internal Revenue, Baltimore, Maryland.

48. The Collector of Internal Revenue may grant a reasonable extension of time for filing a return, if application therefor is made before the date prescribed by law for filing such return, whenever in his judgment good cause exists.

SIGNATURES AND VERIFICATION

49. The return shall be sworn to by the president, vice-president or other principal officer, and by the treasurer or assistant treasurer. The return of a foreign corporation shall be sworn to by the president or other principal officer. If receivers, trustees in bankruptcy, or assignees are operating the property or business of the corporation, such receivers, trustees or assignees shall execute the return for such corporation under oath.

PAYMENT OF TAXES

50. The tax should be paid by sending or bringing with the return a check or money order drawn to the order of "Collector of Internal Revenue at (insert name of city and State)."

51. Do not send cash through the mail or pay it in person except at the office of the Collector. The total tax may be paid at the time of filing the return or in four equal installments, as follows:

The first installment shall be paid on or before the fifteenth day of the third month following the close of the taxable year, the third installment on or before the fifteenth day of the sixth month, and the fourth installment on or before the fifteenth day of the ninth month, after the latest date prescribed for paying the first installment.

If any installment is not paid on the date fixed for its payment, the whole amount of the tax unpaid shall be paid upon demand by the Collector.

PENALTIES

51. For willful failure to make and file a return on time—Not more than \$10,000 or imprisonment for not more than one year, or both, and, in addition, 25 per cent of the tax. 52. For willfully making a false or fraudulent return—Not more than \$10,000 or imprisonment for not more than five years, or both, and, in addition, 50 per cent of the amount of the tax.

53. For deficiency in tax—Interest on deficiency at 4 per cent per annum to the date the deficiency is assessed, or the date of the expiration of the period for making the return, and in addition 5 per cent of the amount of the deficiency if due to negligence or intentional disregard of rules and regulations, without intent to defraud, or 50 per cent of amount of deficiency if due to fraud.

UNDISTRIBUTED PROFITS

54. If any corporation is formed or availed of for the purpose of preventing the imposition of the surtax upon its shareholders by permitting its gains and profits to accumulate instead of being divided or distributed, there shall be levied, collected, and paid for each taxable year upon the undistributed profits of the corporation a tax at the rate of 10 per cent, which shall be in addition to the tax imposed by Section 239 of the Act. In such case the net income shall include interest on the obligations of the United States issued after September 1, 1917, which would be subject to tax in whole or in part in the hands of an individual owner, and dividends received from a domestic corporation. See Section 229 of the Revenue Act of 1926.

INFORMATION AT THE SOURCE

55. Every corporation making payments of salaries, wages, interest, rent, commissions, or other fixed or determinable income of \$1500 or more during the calendar year, to a single person, a partnership, a trust, a company, a stock or bondholder, or a fiduciary, is required to furnish a true and accurate return to the Commissioner of Internal Revenue, showing the amount of such payments and the name and address of the recipient. Forms 1066 and 1069, for reporting salaries, etc., and Forms 1067 and 1067A, for dividends, will be furnished by the collector of the calendar year 1926 and must be forwarded to the Commissioner of Internal Revenue, Sorting Section, Washington, D. C., in time to be received not later than March 15, 1927.

LIFE INSURANCE COMPANY INCOME TAX RETURN For Calendar Year 1926

Do Not Write in These Spaces

File Code
 Schedule Number
 Cash Check M O Cert. of Int. First Payment
 (Exclusive of Share)

File This Return with the Collector of Internal Revenue for Your District on or Before March 15, 1927

PRINT PLAINLY COMPANY'S NAME AND BUSINESS ADDRESS

(Name)
 (Street and Number)
 (City, State and Zip)

KIND OF BUSINESS

SCHEDULE A.—TAXABLE NET INCOME

1. ITEM	2. LAST PAYMENT	3. OTHER PAYMENTS	4. TOTAL
GROSS INCOME			
1. Interest from all sources.....			
2. Dividends on stocks, debentures and foreign corporations.....			
3. Rents including § 2130 real estate value of space occupied by company (attach schedule 1)			
4. TOTAL OF ITEMS 1 TO 3 (EXTEND TOTAL OF COLUMNS 2 AND 3 TO COLUMN 4)			
DEDUCTIONS			
5. Interest exempt from taxation (Form 1040).....			
6. Excess of 5% of the amount of the reserve funds over the amount of 5% of the net income (Form 1020).....			
7. Dividends deductible under Section 2470(a) of the Revenue Act of 1926 (attach schedule 1)			
8. Two per cent of the net income (Form 1020) (attach schedule 1)			
9. Investment expenses (attach schedule 1)			
10. Taxes deductible under Section 2470(b) of the Revenue Act of 1926.....			
11. Other real estate taxes.....			
12. Depreciation (resulting from a valuation, wear and tear, or obsolescence) (attach schedule 1)			
13. Interest on indebtedness.....			
14. TOTAL OF ITEMS 5 TO 13 (EXTEND TOTAL OF COLUMNS 2 AND 3 TO COLUMN 4)			
15. NET INCOME (Item 4, minus Item 14)			

SCHEDULE B.—COMPUTATION OF TAX

1. Net income (Item 15, Schedule A).....	
2. Credit \$2,000 for domestic company having a net income of less than \$25,000.....	
3. Above (Item 1, minus Item 2).....	
4. Net income of foreign company (Form 10, Schedule A).....	
5. Income tax (12% of Item 3) or (6% of Item 4).....	
6. If a foreign company, 19.5% of Item 4.....	
7. If the net income of a domestic company is less than \$25,000, enter the amount in excess of \$25,000.....	
8. Total tax (Item 5 or 6 plus Item 7).....	

SCHEDULE C.—RESERVE FUNDS

1. FRANK	2. BEGINNING OF TAXABLE YEAR	3. END OF TAXABLE YEAR
1. Reserve for outstanding policies and annuities.....		
2. Reserve for disability and accidental death benefits.....		
3. Reserve for supplementary contracts.....		
4. Reserve for unearned disability benefits.....		
5. Reserve for policies upon which a remainder value has been realized (not included in Item 4)		
6. Deficit made up by State officers by assessment (not paid as so required by law)		
7. Other reserve funds, if any (attach itemized statement)		
8. TOTAL OF ITEMS 1 TO 7		
9. Total of columns 2 and 3, as shown in Item 3, less 3.....		
10. Mean of the reserve funds for the taxable year (one-half of Item 9)		
11. Four per cent of the mean of the reserve funds, as shown in Item 10.....		
12. Total reserve funds of foreign companies at end of taxable year (attach itemized statement)		
13. Percentage which Item 12 is of Item 9, column 3 (compute as a fraction of one per cent to three decimal figures).....		
14. Give the title and sectional or State statute or Insurance Department Filing requiring the reserve claimed above.....		

SCHEDULE D.—INVESTED ASSETS (BOOK VALUES)

1. FRANK	2. BEGINNING OF TAXABLE YEAR	3. END OF TAXABLE YEAR	4. BEGINNING OF TAXABLE YEAR	5. END OF TAXABLE YEAR
REAL ESTATE				
1. Real estate.....				
2. Mortgage loans.....				
3. Collateral loans.....				
4. Policy loans, including premium notes.....				
5. Bonds and stocks.....				
6. Bank deposits bearing interest.....				
7. Other interest-bearing assets (attach itemized statement)				
8. TOTAL OF ITEMS 1 TO 7				
9. Total of columns 2 to 6, inclusive, as shown in Item 8, above.....				
10. Mean of the invested assets for the taxable year (one-half of Item 9)				
11. One-fourth of 1 per cent of the mean of the invested assets				
OTHER PAYMENTS				
1. Reserve for outstanding policies and annuities.....				
2. Reserve for disability and accidental death benefits.....				
3. Reserve for supplementary contracts.....				
4. Reserve for unearned disability benefits.....				
5. Reserve for policies upon which a remainder value has been realized (not included in Item 4)				
6. Deficit made up by State officers by assessment (not paid as so required by law)				
7. Other reserve funds, if any (attach itemized statement)				
8. TOTAL OF ITEMS 1 TO 7				
9. Total of columns 2 to 6, inclusive, as shown in Item 8, above.....				
10. Mean of the invested assets for the taxable year (one-half of Item 9)				
11. One-fourth of 1 per cent of the mean of the invested assets				

AFFIDAVIT

We, the undersigned, being the legal owner or other person for which this return is made, being severally duly sworn, each for himself, depose and say that this return, in being the accompanying schedule and statements, has been examined by him and is, to the best of his knowledge and belief, a true and complete return made in good faith for the taxable year as stated, pursuant to the Revenue Act of 1926 and the regulations issued under said authority thereunder.

Subscribed and sworn to before me this _____ day of _____, 1927

Notary Public

Notary Public

COMPTON

Table 1 is based upon returns of estates of resident decedents distributed by size of net estate, showing number of returns, form of property owned by the decedent at the time of death, and nature of deductions entered in the returns under the provisions of the law, net taxable estate, total tax, tax credit and net tax after deducting tax credit.

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

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

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

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

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

Table 4 shows the returns of estates of nonresident decedents distributed by the size of the net estate, the situs of which is in the United States, giving the number of returns, gross and net estate in the United States, tax, tax credit, and net tax after deducting tax credit.

Power of appointment of general power of deed made in contemplation of death.....	21,426,691	.08		630,916	.22	1,226,792	.35	1,232,862	.51	1,103,569	.30	1,563,847	.12	2,261,348	.91
Property from an estate taxed within 5 years; value at date of death of present decedent.....	88,501,782	2.81	.47	31,936,700	11.15	5,276,600	1.51	5,748,199	2.35	7,129,996	1.96	9,237,958	2.46	5,515,042	2.21
Total gross estate.....	3,146,289,565	100.00		8,796,152	100.00	330,057,965	100.00	304,244,242	100.00	304,182,601	100.00	376,028,991	100.00	249,587,951	100.00
Nature of deduction:															
Insurance exemption:	46,494,289			572,554		8,756,753		5,611,900		7,104,266		6,113,723		2,465,845	
Funeral and administrative expenses.....	129,578,621			524,293		14,829,369		10,375,925		14,516,659		15,418,408		10,429,004	
Debts, unpaid mortgages, etc.	310,596,254			1,794,077		36,570,957		21,177,040		32,431,361		28,010,158		29,301,656	
Property from an estate taxed within 5 years; value at date of previous decedent's death.	73,482,328			41,216		4,449,532		5,104,570		6,350,029		7,973,117		5,089,903	
Charitable, public, and similar bequests.....	130,974,586			102,177		11,012,769		6,498,809		10,316,725		11,042,707		8,604,406	
Specific exemption.....	798,910,090			15,400,000		216,400,000		105,900,000		112,450,000		74,610,000		31,700,000	
Total deductions.....	1,390,036,078			18,434,317		356,457,235		154,698,244		183,172,619		163,168,073		78,799,914	
Net taxable estate.....	1,756,840,229					58,038,594		89,543,980		181,009,961		242,860,898		170,797,017	
Total tax.....	109,531,676					583,178		1,178,415		3,462,062		6,228,119		5,872,610	
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ¹	59,600,452					268,933		657,636		2,112,573		3,835,087		3,514,442	
Net tax after deducting tax credit.....	49,481,224					314,245		521,379		1,349,489		2,393,062		2,361,168	

¹ Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to effective date of revenue act of 1926 (Feb. 26, 1926), and to 50 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate—Continued*

	Size of net estate															
	181		105		135		55		26		19		15		16	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Form of property:																
Real estate.....	\$23,946,142	14.10	\$22,605,292	17.19	\$30,149,361	14.73	\$12,077,189	9.93	\$6,059,638	9.22	\$8,511,465	12.77	\$8,959,351	15.41	\$6,688,192	9.83
Investments in bonds and stocks—																
Federal Government bonds—																
Wholly tax-exempt.....	2,019,248	1.19	2,614,339	1.99	2,686,978	1.31	3,510,168	2.89	2,466,641	3.75	2,238,223	3.36	1,890,221	3.25	1,753,130	2.57
Partially tax-exempt.....	3,913,883	2.31	2,575,254	1.96	3,932,644	1.92	2,162,078	1.78	1,169,119	1.78	753,815	1.13	530,058	.91	745,199	1.10
State and municipal bonds, wholly tax-exempt.....	7,797,536	4.59	9,731,002	7.40	11,641,784	5.69	7,021,877	5.77	7,716,642	11.73	7,078,741	10.62	1,679,010	2.89	3,748,773	5.51
All other bonds.....	12,457,711	7.33	11,865,052	9.02	15,520,135	7.58	11,259,281	9.26	4,629,441	7.04	5,742,423	8.61	1,531,354	2.64	2,770,172	4.07
Total bonds.....	26,188,378	15.42	26,785,647	20.37	33,781,541	16.50	23,953,404	19.70	15,981,834	24.30	15,813,212	23.72	5,630,623	9.69	9,017,274	13.25
Capital stock in corporation.....	80,939,305	47.69	51,739,735	39.34	101,528,775	49.59	59,761,768	49.14	35,776,210	54.40	25,410,363	38.12	36,955,289	63.56	32,971,138	48.45
Total bonds and stocks.....	107,127,683	63.11	78,525,382	59.71	135,310,316	66.09	83,715,172	68.84	51,758,053	78.70	41,223,575	61.84	42,585,912	73.25	41,688,412	61.70
Mortgages, notes, cash, etc.....	17,971,546	10.59	11,839,066	9.00	19,684,521	9.61	10,631,725	8.74	3,385,366	5.15	3,554,260	5.33	1,464,899	2.52	5,817,003	8.58
Insurance.....	3,683,867	2.17	2,111,042	1.61	3,471,248	1.70	1,447,393	1.19	733,638	1.19	354,159	.54	1,437,501	2.47	1,325,515	1.95
Jointly owned and other miscellaneous property.....	9,072,506	5.35	5,795,494	4.41	9,244,128	4.52	4,563,848	3.75	2,431,123	3.70	5,090,856	7.64	3,250,152	5.59	4,814,388	7.07
Transfers made within 2 years prior to date of death.....	5,903,089	3.48	3,281,378	2.50	3,617,459	1.77	2,138,511	1.76	148,137	.22	5,747,566	8.62	441,690	.76	6,390,861	9.39
Power of appointment of general power of deed made in contemplation of death.....	983,211	.58	4,757,869	3.62	2,838,247	1.38	3,153,009	2.59	1,175,021	1.79						
Property from an estate taxed within 5 years; value at date of death of predeceasing decedent.....	1,044,249	.62	2,589,380	1.96	413,880	.20	3,887,234	3.20	20,033	.03	2,179,547	3.26			1,031,315	1.51
Total gross estate.....	169,732,233	100.00	131,504,903	100.00	204,729,160	100.00	121,614,081	100.00	65,761,069	100.00	66,655,428	100.00	58,139,505	100.00	68,056,586	100.00

TABLE 1.—*Estates of resident decedents—Form of property and nature of deductions, showing amounts, number of estates, and relative percentages, by size of net estate—Continued*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

Distribution	Size of net estate													
	8		12		8		1		2		3		7	
	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent	Amount	Per cent
Number of returns.....														
Form of property:														
Real estate.....	\$1,978,182	4.54	\$5,402,120	6.88	\$10,902,862	15.95	\$925,329	10.05	\$2,437,921	12.86	\$728,500	2.18	\$1,267,554	0.98
Investments in bonds and stocks—														
Federal Government bonds—														
Wholly tax-exempt.....	2,498,805	5.73	1,254,259	1.60	6,594,022	9.64	79,153	.86	298,580	1.57	47,797	.14	2,192,651	1.71
Partially tax-exempt.....	1,205,207	2.77	357,487	.45	254,209	.37	65,147	.71	53,846	.28	62,170	.19	1,782,542	1.38
State and municipal bonds, wholly tax-exempt.....	3,995,588	9.16	2,487,472	3.17	1,166,159	3.17	899,578	9.77	3,289,975	17.24	1,540,319	4.61	4,627,663	3.60
All other bonds.....	2,111,065	4.84	4,489,308	5.73	1,303,545	1.91	2,007,913	21.82	718,448	3.79	103,221	.31	4,410,876	3.43
Total bonds.....	9,810,666	22.50	8,598,586	10.95	10,317,935	15.09	3,051,791	33.16	4,340,849	22.88	1,753,507	5.25	13,013,732	10.12
Capital stock in corporation.....	27,961,859	64.14	49,276,737	62.74	28,094,648	41.96	2,514,725	27.32	11,713,518	61.75	20,043,590	59.93	84,356,690	65.61
Total bonds and stocks.....	37,772,525	86.64	57,875,323	73.69	39,012,583	57.05	5,566,516	60.48	16,054,367	84.63	21,797,097	65.18	97,370,422	75.73
Mortgages, notes, cash, etc.....	1,832,122	4.20	3,061,907	3.89	5,381,037	7.87	954,518	10.37	309,272	1.63	184,542	.55	2,465,694	1.92
Insurance.....	188,901	.44	956,260	1.22	634,778	.93	.....	.....	.....	.....	32,240	.10	397,904	.31
Jointly owned and other miscellaneous property.....	1,225,254	2.81	10,718,501	13.65	427,049	.62	1,194,545	12.98	139,213	.73	10,697,373	31.99	14,450,304	11.24
Transfers made within 2 years prior to date of death.....	598,292	1.37	16,088	.02	12,018,991	17.38	562,934	6.12	28,882	.15	.....	.....	188,643	.15
Power of appointment of general power of deed made in contemplation of death.....	.....	.....	500,000	.64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Property from an estate taxed within 5 years; value at date of death of present decedent.....	.....	.....	6,568	.01	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total gross estate.....	43,595,276	100.00	78,536,727	100.00	68,377,300	100.00	9,203,842	100.00	18,969,655	100.00	33,439,752	100.00	128,569,586	100.00
Nature of deduction:														
Insurance exemption.....	6,465	.....	109,803	.....	50,688	.....	.....	.....	.....	.....	.....	.....	.....	.....
Funeral and administrative expenses.....	2,274,437	.....	2,446,460	.....	2,729,205	.....	233,256	.....	294,086	.....	2,829,328	.....	4,739,770	.....
Debts, unpaid mortgages, etc.....	3,686,744	.....	5,046,465	.....	8,094,751	.....	754,505	.....	484,021	.....	2,060,092	.....	10,018,781	.....

Property from an estate taxed within 5 years; value at date of previous decedent's death.....	112, 125	6, 508	5, 048, 370	1, 037, 382	515, 000	52, 500	5, 536, 722
Charitable, public, and similar bequests.....	800, 000	4, 102, 808	750, 000	100, 000	200, 000	250, 000	1, 990, 000
Specific exemption.....		1, 100, 000					650, 000
Total deductions.....	6, 879, 771	12, 812, 039	16, 673, 014	2, 124, 893	1, 493, 057	5, 218, 915	23, 036, 843
Net taxable estate.....	36, 715, 505	65, 724, 688	51, 704, 286	7, 078, 949	17, 476, 598	28, 220, 837	105, 532, 743
Total tax.....	3, 569, 699	7, 242, 569	6, 034, 515	826, 921	2, 232, 788	4, 027, 846	17, 169, 715
Tax credit for payments of estate, inheritance, legacy, or succession taxes actually made to any of the several States, Territories, or District of Columbia ¹	1, 830, 520	3, 144, 468	3, 646, 270	410, 662	1, 786, 210	1, 902, 644	11, 870, 754
Net tax after deducting tax credit.....	1, 739, 179	4, 098, 101	2, 388, 245	416, 259	446, 578	2, 125, 202	5, 298, 991

¹ Limited to 25 per cent of the total tax after the effective date of the revenue act of 1924 (June 2, 1924) and prior to the effective date of the revenue act of 1926 (Feb. 26, 1926) and to 80 per cent of the total tax after the effective date of the revenue act of 1926.

TABLE 2.—*Estates of resident decedents—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Estate subject to tax				Estate not subject to tax						
		Aggregate gross estate	Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama.....	51	\$15,505,023	42	\$14,700,819	\$5,884,093	\$8,816,726	\$305,626	\$298	\$305,328	9	\$894,204	\$1,072,559
Alaska.....	11		8	3,151,354	1,099,543	2,051,811	129,439	32,208	97,231	3	320,959	380,576
Arizona.....	50	7,616,706	42	6,993,897	4,170,407	2,823,490	56,653	32,194	24,459	8	622,899	846,257
Arkansas.....	746	249,039,733	380	227,671,422	80,798,632	146,892,790	9,293,183	5,080,393	4,212,790	166	18,368,311	25,709,596
California.....	72	14,086,152	45	12,111,550	5,744,779	6,366,771	193,207	136,301	56,906	27	2,874,602	3,624,361
Colorado.....	232	98,880,973	191	92,583,340	39,158,229	53,425,111	2,410,811	1,568,496	842,315	41	6,297,633	7,359,091
Connecticut.....	23	11,695,543	17	11,073,716	2,204,045	8,869,671	641,548	512,438	129,110	6	6,921,827	7,724,473
Delaware.....	98	37,225,905	78	33,792,607	9,744,005	24,048,602	1,355,797	43,408	1,292,389	20	3,433,298	3,824,282
District of Columbia.....	166	56,049,748	120	49,039,858	8,009,665	29,888,536	2,301,556	485,011	1,816,345	46	6,409,890	8,116,845
Florida.....	96	19,004,943	63	15,038,968	1,809,665	7,029,303	173,975	86,034	87,941	33	4,565,975	5,465,753
Georgia.....	13	5,527,751	10	4,392,253	1,818,572	2,573,681	75,917	47,492	28,425	3	1,135,498	1,217,011
Hawaii.....	7		3	728,906	403,573	323,333	7,532	5,975	1,557	4	559,593	652,616
Idaho.....	849	212,431,580	539	175,051,096	76,089,546	98,991,551	5,419,590	3,775,560	1,643,989	310	36,750,484	46,130,549
Illinois.....	156	31,752,441	103	26,159,733	13,528,626	12,631,127	376,175	229,599	146,576	53	5,592,683	7,204,549
Indiana.....	348	46,412,589	165	31,151,525	17,841,547	13,309,978	358,390	220,789	137,601	183	15,291,064	21,237,891
Iowa.....	121	17,862,279	91	15,054,569	8,887,161	6,167,348	137,146	56,198	80,948	30	2,807,770	3,368,048
Kansas.....	98	22,627,596	74	19,924,889	9,988,521	9,938,368	301,699	301,699	99,817	24	2,702,707	3,229,138
Kentucky.....	62	24,032,344	43	22,034,390	8,153,910	13,885,610	892,987	393,557	499,430	19	2,892,824	3,867,965
Louisiana.....	78	23,980,734	57	23,980,734	9,484,788	9,739,602	437,644	312,903	124,741	21	4,756,344	5,721,193
Maine.....	177	54,508,797	135	48,580,825	17,328,973	31,251,852	1,362,736	283,360	1,073,376	42	5,927,972	7,439,013
Maryland.....	554	234,681,724	428	216,985,001	66,335,124	150,650,877	10,968,743	8,018,041	2,950,702	126	17,695,723	22,986,396
Massachusetts.....	272	76,148,184	223	70,387,872	27,883,142	42,500,730	1,518,109	778,313	739,796	49	5,760,312	7,196,827
Michigan.....	119	36,446,037	86	32,959,942	11,960,241	20,999,701	1,167,687	794,705	372,981	43	3,486,095	4,365,962
Minnesota.....	51	10,118,229	30	6,930,063	3,906,213	2,933,856	58,994	42,842	16,152	21	3,188,166	4,290,844
Mississippi.....	237	71,577,841	178	63,016,802	28,311,643	36,705,159	1,746,282	889,810	856,472	59	6,561,039	8,533,068
Montana.....	8	1,386,045	4	1,104,400	479,117	625,283	13,647	9,763	3,884	4	481,645	583,068
Nebraska.....	93	15,113,862	57	11,720,367	6,302,832	5,417,535	160,271	36,423	123,848	36	3,393,495	4,228,158
Nevada.....	1	69,883	1	69,883	59,059	10,824	108	108				
New Hampshire.....	36	9,460,640	29	8,492,754	3,784,083	4,708,671	175,379	97,584	77,795	7	967,886	1,379,304
New Jersey.....	448	178,696,813	356	167,716,999	59,904,896	107,857,103	7,730,050	5,493,821	2,236,229	92	10,934,814	13,492,720
New Mexico.....	9	882,020	2	220,961	172,476	87,485	48,485	286	199	7	661,099	874,972
New York.....	1,973	742,042,668	1,348	702,484,123	264,589,704	437,925,109	27,604,921	17,509,206	10,085,715	325	39,607,855	50,473,443
North Carolina.....	11	26,467,532	75	24,161,123	11,243,316	12,917,807	509,256	288,127	218,129	16	2,308,659	3,438,639
North Dakota.....	11	1,465,332	6	1,116,382	570,281	546,101	8,876	2,668	6,208	5	348,950	384,025
Ohio.....	453	176,615,210	341	162,463,428	60,717,203	101,748,225	5,838,857	3,592,760	2,246,097	112	14,149,782	17,296,695

Oklahoma.....	37	7, 781, 134	7, 056, 179	3, 924, 784	3, 141, 395	77, 457	54, 153	23, 304	8	714, 955	987, 318
Oregon.....	51	10, 520, 052	9, 239, 996	5, 163, 967	4, 076, 029	101, 222	74, 519	26, 703	8	1, 280, 056	1, 555, 501
Pennsylvania.....	915	361, 543, 721	333, 276, 743	132, 539, 259	200, 737, 484	11, 289, 499	5, 352, 848	5, 036, 651	185	28, 266, 978	34, 616, 686
Rhode Island.....	79	31, 247, 603	28, 693, 902	11, 149, 763	17, 544, 139	923, 036	655, 811	267, 225	15	2, 553, 701	3, 667, 853
South Carolina.....	46	11, 020, 399	9, 324, 058	4, 056, 580	5, 297, 478	182, 234	128, 171	54, 093	14	1, 696, 341	2, 169, 937
South Dakota.....	14	1, 937, 238	1, 180, 234	4, 816, 035	3, 364, 199	4, 119	2, 572	1, 347	6	737, 004	977, 457
Tennessee.....	66	16, 933, 035	13, 982, 877	6, 509, 294	7, 473, 583	231, 071	150, 998	80, 673	20	2, 951, 058	3, 456, 328
Texas.....	226	62, 186, 599	51, 850, 458	13, 728, 317	32, 222, 131	2, 179, 773	860, 153	1, 319, 620	88	10, 235, 131	13, 128, 048
Utah.....	21	6, 423, 750	6, 188, 364	2, 788, 735	3, 399, 699	89, 076	68, 027	21, 649	3	235, 386	331, 151
Vermont.....	18	6, 405, 355	5, 473, 045	2, 258, 025	3, 215, 020	122, 301	38, 622	83, 679	3	932, 490	1, 224, 090
Virginia.....	109	27, 264, 670	22, 880, 117	11, 482, 038	11, 398, 079	317, 537	214, 843	102, 694	37	4, 384, 553	5, 217, 854
Washington.....	58	13, 025, 313	10, 791, 241	5, 490, 033	5, 301, 208	119, 254	81, 351	37, 903	15	2, 234, 072	2, 617, 854
West Virginia.....	54	15, 447, 022	12, 717, 990	6, 566, 465	6, 151, 525	214, 594	160, 224	54, 370	15	2, 729, 032	3, 492, 659
Wisconsin.....	135	39, 365, 027	35, 070, 951	15, 198, 773	20, 472, 178	953, 239	639, 290	313, 949	27	3, 694, 076	4, 617, 809
Wyoming.....	5	1, 254, 238	954, 603	443, 172	511, 431	16, 028	423	15, 605	3	299, 635	333, 243
Total.....	9, 353	3, 146, 289, 565	2, 850, 984, 755	1, 115, 144, 526	1, 735, 840, 229	100, 531, 676	59, 600, 452	40, 031, 224	2, 392	295, 304, 810	374, 891, 552

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

TABLE 2-A.—Estates of resident decedents—Date of death after February 26, 1926, taxed under the revenue act of 1926—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, credit, and net tax after deducting tax credit

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax					Estate not subject to tax				
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama.....	37	\$13,220,190	29	\$12,379,434	\$4,872,962	\$7,506,472	\$280,441	\$298	\$280,143	8	\$840,756	\$1,019,014
Alaska.....			3	519,421	355,320	164,101	1,731	474	1,260	2	288,880	318,248
Arizona.....	5		3	4,282,143	2,539,611	1,742,532	41,225	31,141	10,084	4	405,702	556,229
Arkansas.....	21		17	4,687,845	59,890,515	103,346,122	6,442,193	4,391,938	2,050,255	110	13,771,012	17,712,208
California.....	470		360	163,236,637	4,506,498	5,153,063	102,623	33,944	3,944	20	2,435,492	3,033,138
Colorado.....	51		16	87,124,895	33,437,539	48,553,045	2,279,676	1,536,268	743,408	34	5,134,311	6,039,198
Connecticut.....	188		154	81,990,584	1,974,665	8,703,929	640,460	512,276	128,184	34	404,298	441,894
Delaware.....	16		13	10,678,594	6,213,894	18,331,784	1,181,804	36,290	1,445,306	13	2,783,691	3,081,779
District of Columbia.....	56		43	27,829,369	13,216,709	14,078,320	437,570	70,833	1,416,306	34	5,523,522	6,911,779
Florida.....	109		75	29,818,551	5,846,675	4,177,139	109,507	70,833	38,624	3	3,143,783	3,771,635
Georgia.....	61		42	13,407,897	1,689,384	1,974,706	53,479	41,883	11,596	3	1,135,498	1,217,011
Hawaii.....	12		9	4,739,588		1,974,706	53,479	41,883	11,596	3	1,135,498	1,217,011
Idaho.....	5		2	638,195	1,322,171	316,024	7,439	3,852	1,487	3	339,773	408,655
Illinois.....	531		337	139,331,931	60,035,722	79,296,209	4,637,820	3,595,200	1,062,620	194	27,602,836	34,602,921
Indiana.....	103		63	19,350,750	9,943,120	9,407,030	276,539	205,836	70,703	40	4,665,364	6,062,772
Iowa.....	215		89	24,853,720	12,834,824	10,028,947	305,889	212,150	93,730	126	11,381,949	16,289,748
Kansas.....	65		50	11,319,724	6,403,527	4,851,197	121,069	54,981	66,088	15	1,830,662	2,160,709
Kentucky.....	75		55	16,177,617	8,352,918	7,824,699	249,882	189,087	60,795	20	2,472,925	2,932,124
Louisiana.....	54		37	23,892,600	7,603,430	13,503,448	887,220	399,320	494,900	17	2,785,722	3,736,547
Maine.....	57		41	20,950,481	8,291,555	8,446,592	411,043	306,504	104,539	16	4,181,126	4,966,027
Maryland.....	125		95	43,173,447	13,446,592	25,284,435	1,085,395	990,999	864,396	30	4,442,420	5,638,204
Massachusetts.....	398		311	179,343,170	54,108,803	92,234,367	6,997,635	7,715,526	1,982,409	87	14,609,212	19,116,798
Michigan.....	182		148	56,647,064	21,821,745	34,823,319	1,326,146	733,385	592,751	34	4,087,255	5,198,562
Minnesota.....	88		67	24,831,928	10,344,564	19,380,864	1,134,472	789,074	345,898	21	2,398,745	3,078,029
Mississippi.....	37		23	8,129,149	3,422,388	2,903,073	31,897	41,217	10,680	14	2,201,688	2,782,962
Missouri.....	144		113	59,109,641	22,870,274	31,426,613	1,626,613	806,823	759,790	31	4,781,198	5,944,925
Montana.....	6		3	1,310,182	405,451	495,274	11,547	9,238	2,309	3	409,457	776,955
Nevada.....												
Nebraska.....	69		41	12,775,783	5,230,285	4,585,327	147,782	34,741	113,041	28	2,960,161	3,724,029
New Hampshire.....	23		18	7,405,247	2,493,350	4,114,308	106,589	96,494	70,095	5	797,589	1,111,652
New Jersey.....	349		277	143,590,316	48,432,469	95,157,847	7,291,161	5,387,292	1,903,869	72	9,568,029	11,747,654
New Mexico.....	5		1	597,433	122,476	35,763	358	286	72	4	439,194	527,812
New York.....	1,268		1,035	610,054,049	290,059,123	357,016,488	21,223,274	15,981,069	5,242,205	233	32,378,438	40,190,553
North Carolina.....	65		53	19,771,445	8,928,572	10,842,873	467,448	188,908	148,000	12	1,815,149	2,841,226
North Dakota.....	4		2	493,882	222,025	90,827,145	9,951	761	190	2	189,712	2,207,282
Ohio.....	351		264	143,243,991	52,741,519	90,502,475	5,464,999	3,502,748	1,962,251	87	12,137,161	14,730,292
Oklahoma.....	23		20	6,270,364	3,233,117	2,502,579	65,573	51,680	13,893	5	534,868	788,313
Oregon.....	36		33	8,400,877	4,542,332	3,310,997	89,480	71,583	17,897	3	547,548	704,852

Pennsylvania.....	720	317,371,698	115,330,898	179,869,297	10,521,269	5,165,221	5,356,048	140	22,071,563	26,985,949
Rhode Island.....	55	28,636,674	9,062,187	14,928,539	804,310	641,792	222,518	10	1,645,918	2,570,944
South Carolina.....	31	9,475,860	3,426,383	4,535,645	165,836	124,085	41,751	10	1,513,562	1,824,478
South Dakota.....	10	1,985,742	3,647,709	238,779	2,803	2,243	560	5	699,254	919,061
Tennessee.....	48	13,183,835	5,204,375	5,389,194	174,490	136,999	37,491	15	2,690,266	3,059,761
Texas.....	168	48,100,464	15,686,379	23,821,190	1,332,942	853,051	479,891	67	8,592,895	11,049,795
Utah.....	16	5,764,336	2,605,601	3,062,048	83,376	66,701	16,675	1	96,087	177,494
Vermont.....	16	3,562,910	1,587,120	1,145,887	27,927	17,664	10,263	6	829,903	1,098,389
Virginia.....	72	21,454,874	9,523,153	8,720,171	250,073	198,221	51,852	20	3,211,550	3,654,208
Washington.....	44	11,178,899	4,750,170	4,517,322	105,729	78,019	27,710	11	1,911,407	2,262,309
West Virginia.....	39	13,202,295	5,403,449	5,423,659	292,127	157,269	44,858	11	2,375,187	3,049,871
Wisconsin.....	100	29,358,550	10,557,300	15,472,659	741,135	586,428	154,707	22	3,328,501	4,160,893
Wyoming.....	3	1,055,551	443,172	511,431	16,028	423	15,005	1	100,948	108,988
Total.....	6,631	2,563,346,291	905,109,065	1,423,844,311	82,906,453	55,562,420	27,344,033	1,671	234,392,825	295,293,931

¹ Credit for payment of estate inheritance, legacy, or succession taxes made to any of the several States, Territories, or District of Columbia. (Limited to 80 per cent of the total tax under the revenue act of 1926.)

TABLE 2-B.—*Estates of resident decedents—Date of death after June 2, 1924, and prior to February 26, 1926, taxed under the revenue act of 1924—Distribution by States and Territories and by estates subject to tax and estates not subject to tax, showing number, gross estate, net estate, deductions, total tax, tax credit¹ and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

States and Territories	Total number of returns	Aggregate gross estate	Estate subject to tax						Estate not subject to tax		
			Number	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit	Number	Gross estate	Deductions
Alabama.....	14	\$2,374,893	\$2,321,385	\$1,011,131	\$1,310,254	\$25,185		\$25,185	1	\$53,448	\$53,545
Alaska.....											
Arizona.....	5	2,550,689	2,518,610	651,298	1,867,312	127,501	\$31,734	95,707	1	32,079	62,328
Arkansas.....	12	1,417,043	1,307,142	794,620	512,322	6,496	1,053	3,443	2	109,901	165,947
California.....	262	66,634,276	62,337,968	20,108,153	42,169,815	2,802,155	688,455	2,113,700	52	4,296,308	7,670,254
Colorado.....	20	2,115,990	2,329,605	1,125,561	1,204,044	30,488	7,622	22,866	6	386,345	536,718
Connecticut.....	42	11,456,208	10,439,983	5,655,299	4,784,684	129,887	32,228	97,659	6	1,016,225	1,168,734
Delaware.....	6	534,076	316,547	238,230	78,317	814	162	652	3	217,529	282,579
District of Columbia.....	41	9,323,247	8,678,640	3,466,386	5,207,254	153,897	7,178	146,719	7	649,607	742,315
Florida.....	53	22,685,996	6,430,309	6,430,309	15,524,869	1,837,959	444,263	1,393,436	10	730,818	1,025,400
Georgia.....	34	5,979,935	4,557,743	2,000,906	2,556,837	63,861	15,151	48,710	14	1,422,192	1,694,118
Hawaii.....	1	728,163	129,188		598,975	22,438	5,609	16,829			
Idaho.....	2	310,191	90,711	81,402	9,309	93	23	70		219,480	243,961
Illinois.....	262	41,462,712	34,330,214	15,363,456	18,965,758	749,382	180,361	569,021	83	7,132,498	8,774,203
Indiana.....	30	7,581,906	6,701,407	3,480,061	3,221,436	90,615	23,763	75,862	12	886,400	1,088,459
Iowa.....	123	11,434,593	7,735,344	4,629,800	3,103,454	50,182	8,639	41,543	53	3,699,189	4,738,517
Kansas.....	51	4,395,711	3,462,432	2,213,801	1,248,651	15,402	1,217	14,185	14	233,259	1,153,488
Kentucky.....	22	3,912,098	3,682,316	1,583,110	2,099,206	51,692	12,795	38,897	14	229,782	297,011
Louisiana.....	7	982,441	6,932,642	530,480	382,162	5,767	1,237	4,530	1	49,799	65,291
Maine.....	20	2,859,601	2,455,035	1,193,233	1,261,802	26,601	6,399	20,202	4	404,566	543,605
Maryland.....	17	10,974,647	9,626,667	3,718,653	5,908,014	276,747	62,361	214,386	10	1,347,980	1,618,201
Massachusetts.....	152	40,403,399	37,369,431	12,021,526	25,347,905	1,270,255	302,515	967,740	37	3,033,968	3,754,438
Michigan.....	26	14,607,300	13,049,181	5,568,064	7,481,117	189,006	44,928	144,078	13	1,558,119	1,866,118
Minnesota.....	82	3,496,271	2,741,245	1,306,671	1,440,574	32,389	5,632	26,752	10	755,026	865,141
Mississippi.....	14	1,989,080	1,002,602	473,825	4,28,727	7,097	1,625	5,472	7	986,478	1,507,882
Missouri.....	64	10,199,411	8,938,133	4,319,106	4,639,027	110,715	22,987	87,728	18	1,241,278	1,483,625
Montana.....	2	275,658	203,675	73,666	130,009	2,100	525	1,575	1	72,188	76,113
Nebraska.....	22	2,075,658	1,642,321	969,067	673,257	9,794	1,682	8,112	8	433,334	504,129
Nevada.....		69,883		59,039		108		118			
New Hampshire.....	13	2,665,393	1,885,066	1,290,733	594,363	8,790	1,090	7,700	2	170,237	267,652
New Jersey.....	92	25,047,980	23,849,721	11,256,434	12,593,237	435,909	106,529	329,380	17	1,598,269	1,598,336
New Mexico.....	4	284,587	62,722	50,000	12,722	127		127	3	201,865	347,160
New York.....	343	126,336,152	121,850,734	42,477,662	79,377,072	6,368,066	1,588,137	4,779,929	56	4,485,418	7,015,150
North Carolina.....	23	4,633,726	4,262,095	2,211,725	2,050,370	38,562	9,587	28,975	3	371,631	446,899

Pennsylvania.....	9	871,450	5	609,605	314,862	294,743	5,055	4	261,845	309,951
Rhode Island.....										
South Carolina.....										
South Dakota.....										
Tennessee.....										
Texas.....	2	576,564	1	66,486	57,631	8,855	177	1	510,078	516,254
Utah.....	2	177,207	1	130,122	55,282	74,840	997	1	47,085	58,102
Vermont.....										
Virginia.....	2	151,505						2	151,505	167,716
Washington.....										
West Virginia.....	1	100,045						1	100,045	117,606
Wisconsin.....	1	53,050	1	53,050	52,743	307	3			
Wyoming.....										
Total.....	275	25,306,320	150	16,269,194	9,883,314	6,385,880	127,164	125	9,037,126	11,025,164

TABLE 3.—*Estates of resident decedents—Distribution by size of net estate, showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from Jan. 1, 1927, to Dec. 31, 1927]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000	229	\$8,796,152	\$18,434,317				
Gross estate over \$50,000	2,163	286,508,658	356,457,235				
Net taxable estate:							
Under \$50,000	2,690	350,057,965	292,019,371	\$58,038,594	\$583,178	\$268,933	\$314,245
\$50,000 to \$100,000	1,232	244,242,224	154,698,244	89,543,980	1,178,415	657,036	521,379
\$100,000 to \$200,000	1,259	364,182,601	183,172,640	181,009,961	3,462,062	2,112,573	1,349,489
\$200,000 to \$400,000	837	376,028,991	143,168,093	232,860,898	6,228,149	3,835,087	2,393,062
\$400,000 to \$600,000	350	249,587,931	78,790,914	170,797,017	5,872,610	3,511,442	2,361,163
\$600,000 to \$800,000	181	169,732,233	45,338,854	124,393,379	5,021,427	3,182,604	1,838,828
\$800,000 to \$1,000,000	105	131,504,903	37,912,367	93,592,536	4,319,749	2,559,137	1,760,612
\$1,000,000 to \$1,500,000	135	204,729,160	42,515,362	162,213,798	8,933,939	5,195,584	3,738,355
\$1,500,000 to \$2,000,000	55	121,614,081	27,314,365	94,299,716	6,120,230	3,456,496	2,663,734
\$2,000,000 to \$2,500,000	26	65,761,009	9,355,860	56,405,149	4,005,824	2,499,746	1,506,078
\$2,500,000 to \$3,000,000	19	66,655,428	14,966,374	51,689,054	4,058,647	2,457,890	1,600,757
\$3,000,000 to \$3,500,000	15	58,139,505	9,514,717	48,624,788	4,078,126	2,594,980	1,483,146
\$3,500,000 to \$4,000,000	16	68,056,586	8,138,833	59,917,753	5,565,267	2,677,416	2,887,851
\$4,000,000 to \$5,000,000	8	43,595,276	6,879,771	36,715,505	3,569,609	1,830,520	1,739,149
\$5,000,000 to \$6,000,000	12	78,536,727	12,812,039	65,724,688	7,242,569	3,144,468	4,098,101
\$6,000,000 to \$7,000,000	8	68,377,300	16,673,014	51,704,286	6,034,515	3,646,270	2,388,245
\$7,000,000 to \$8,000,000	1	9,203,842	2,124,893	7,078,949	826,921	410,662	416,259
\$8,000,000 to \$9,000,000	2	18,969,655	1,493,057	17,476,598	2,232,788	1,786,210	446,578
\$9,000,000 to \$10,000,000	3	33,439,752	5,218,915	28,220,837	4,027,846	1,602,644	2,125,202
\$10,000,000 and over	7	128,569,586	23,036,843	105,532,743	17,169,745	11,870,754	5,298,991
Total	9,353	3,146,289,565	1,490,036,078	1,735,840,229	100,531,676	59,600,452	40,931,224

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

TABLE 4.—*Estates of nonresident decedents—Distribution by size of net estate showing number, gross estate, net estate, deductions, total tax, tax credit, and net tax after deducting tax credit*

[Returns filed from January 1, 1927, to December 31, 1927]

Size of net estate	Number of returns	Gross estate	Deductions	Net taxable estate	Total tax	Tax credit ¹	Net tax after deducting tax credit
No net taxable estate:							
Gross estate under \$50,000							
Gross estate over \$50,000							
Net taxable estate:							
Under \$50,000	1,252	\$7,505,405	\$182,651	\$7,322,754	\$74,341	\$3,990	\$70,351
\$50 to \$100,000	44	3,075,852	154,363	2,921,489	36,336	5,400	30,936
\$100,000 to \$200,000	29	4,150,736	332,599	3,818,137	197,311	15,625	181,686
\$200,000 to \$400,000	16	4,681,622	202,468	4,479,154	119,661	33,016	86,645
\$400,000 to \$600,000	2	1,086,194	73,466	1,012,728	35,524	2,055	33,469
\$600,000 to \$800,000							
\$800,000 to \$1,000,000	1	907,947	65,459	842,488	38,899	9,725	29,174
\$1,000,000 to \$1,500,000	1	1,486,966	74,429	1,412,537	81,503	26,781	54,722
\$1,500,000 to \$2,000,000	1	1,642,541	57,964	1,584,577	96,112		96,112
\$2,000,000 to \$2,500,000	1	2,408,189	25,252	2,382,937	171,794		171,794
\$2,500,000 to \$3,000,000							
\$3,000,000 to \$3,500,000							
\$3,500,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 to \$6,000,000							
\$6,000,000 to \$7,000,000							
\$7,000,000 to \$8,000,000							
\$8,000,000 to \$9,000,000							
\$9,000,000 to \$10,000,000							
\$10,000,000 and over							
Total	1,347	26,945,452	1,168,651	25,776,801	851,481	96,592	754,889

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

The number of returns filed for the period from September 9, 1916, to December 31, 1927, is as follows:

Historical comparison, by resident and nonresident decedents of number of returns, gross and net estate and tax, September 9, 1916, to December 31, 1927

	Returns filed			Gross estate		
	Total	Resident decedents	Non-resident decedents	Total	Resident decedents	Non-resident decedents
Sept. 9, 1916-Jan. 15, 1922	45, 126	42, 230	2, 896	\$8, 893, 238, 786	\$8, 785, 641, 889	\$107, 596, 891
Jan. 15, 1922-Dec. 31, 1922	13, 876	12, 563	1, 313	3, 014, 072, 723	2, 955, 959, 464	58, 113, 259
Jan. 1, 1923-Dec. 31, 1923	15, 119	13, 963	1, 156	2, 804, 327, 313	2, 774, 740, 672	29, 586, 641
Jan. 1, 1924-Dec. 31, 1924	14, 513	13, 011	1, 502	2, 566, 521, 098	2, 540, 922, 175	25, 599, 523
Jan. 1, 1925-Dec. 31, 1925	16, 019	14, 013	2, 006	3, 001, 088, 953	2, 958, 363, 744	42, 725, 209
Jan. 1, 1926-Dec. 31, 1926	14, 567	13, 142	1, 425	3, 407, 923, 034	3, 386, 266, 616	21, 656, 418
Jan. 1, 1927-Dec. 31, 1927	10, 700	9, 353	1, 347	3, 173, 235, 017	3, 146, 289, 565	26, 945, 452

	Net taxable estate			Tax		
	Total	Resident decedents	Non-resident decedents	Total	Resident decedents	Non-resident decedents
Sept. 9, 1916-Jan. 15, 1922	\$5, 509, 522, 243	\$5, 407, 673, 531	\$101, 848, 712	\$356, 516, 251	\$351, 138, 323	\$5, 377, 923
Jan. 15, 1922-Dec. 31, 1922	1, 704, 974, 496	1, 652, 832, 089	52, 142, 407	120, 562, 181	117, 623, 821	2, 938, 360
Jan. 1, 1923-Dec. 31, 1923	1, 532, 061, 390	1, 504, 621, 046	27, 440, 344	89, 109, 477	88, 383, 941	725, 536
Jan. 1, 1924-Dec. 31, 1924	1, 395, 815, 832	1, 372, 420, 879	23, 394, 953	71, 939, 423	71, 451, 158	488, 265
Jan. 1, 1925-Dec. 31, 1925	1, 658, 869, 282	1, 621, 008, 326	37, 860, 956	87, 322, 284	86, 223, 095	1, 009, 189
Jan. 1, 1926-Dec. 31, 1926	1, 972, 536, 751	1, 951, 969, 366	20, 567, 385	101, 805, 202	101, 324, 152	481, 050
Jan. 1, 1927-Dec. 31, 1927	1, 761, 617, 030	1, 735, 840, 229	25, 776, 801	41, 686, 113	40, 931, 224	754, 889

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916-1926, inclusive

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 as amended by revenue act of 1926. In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
			<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>
	\$50, 000	\$50, 000	1	1½	2	1	1
	\$50, 000	100, 000	2	3	4	1	2
	100, 000	150, 000	2	3	4	2	3
	150, 000	200, 000	3	4½	6	3	3
	200, 000	250, 000	3	4½	6	3	4
	250, 000	400, 000	4	6	8	4	4
	400, 000	450, 000	4	6	8	4	5
	450, 000	600, 000	5	7½	10	6	5
	600, 000	750, 000	5	7½	10	6	6
	750, 000	800, 000	5	7½	10	8	6
	800, 000	1, 000, 000	5	7½	10	8	7
	1, 000, 000	1, 500, 000	6	9	12	10	8
	1, 500, 000	2, 000, 000	6	9	12	12	9
	2, 000, 000	2, 500, 000	7	10½	14	14	10
	2, 500, 000	3, 000, 000	7	10½	14	14	11
	3, 000, 000	3, 500, 000	8	12	16	16	12
	3, 500, 000	4, 000, 000	8	12	16	16	13
	4, 000, 000	5, 000, 000	9	13½	18	18	14
	5, 000, 000	6, 000, 000	10	15	20	20	15
	6, 000, 000	7, 000, 000	10	15	20	20	16
	7, 000, 000	8, 000, 000	10	15	20	20	17
	8, 000, 000	9, 000, 000	10	15	22	22	18
	9, 000, 000	10, 000, 000	10	15	22	22	19
	10, 000, 000		10	15	25	25	20

Changes in tax laws affecting the comparability of statistical data from estate tax returns. Federal estate tax rates, specific exemptions, and credits against estate tax, revenue acts, 1916-1926, inclusive—Continued

Net estate			Revenue act of 1916. In effect from Sept. 9, 1916, to Mar. 2, 1917, inclusive	Revenue act of 1916, amended. In effect from Mar. 3, 1917, to Oct. 3, 1917, inclusive	Revenue act of 1917. In effect from Oct. 4, 1917, to 6.55 p. m. Feb. 24, 1919, inclusive	Revenue acts of 1918, 1921, and 1924 as amended by revenue act of 1926. In effect from 6.55 p. m. Feb. 24, 1919, to 10.25 a. m. Feb. 26, 1926, inclusive	Revenue act of 1926. In effect after 10.25 a. m. Feb. 26, 1926
Exceeding	Not exceeding	Amount of block					
Specific exemptions:			<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>	<i>Rate per cent</i>
Resident decedents.....			\$50,000	\$50,000	\$50,000	\$50,000	\$100,000
Nonresident decedents.....							
Credits against estate tax:							
Credit for estate, inheritance, legacy, or succession tax made to any of the several States, Territories, or District of Columbia in respect to property included in the gross estate of the decedent for Federal estate tax purposes.						Not to exceed 25 per cent of total tax. (After 4.01 p. m. June 2, 1924, and prior to 10.25 a. m. Feb. 26, 1926.)	Not to exceed 80 per cent of total tax. (Subsequent to 10.25 a. m. Feb. 26, 1926.)
Credit for gift tax paid.....						Total amount paid ¹ upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.	Total amount paid ¹ upon gifts made during calendar years 1924 and 1925 by the decedent in respect to property included in the decedent's gross estate for Federal estate tax purposes.

¹ Rates for gift tax same as for estate tax under revenue act of 1924 as amended by revenue act of 1926. (Gift tax repealed as of Jan. 1, 1926.)

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

Respectfully,

D. H. BLAIR,
Commissioner of Internal Revenue.

A. W. MELLON,
Secretary of the Treasury.

BASIC TABLES

INDIVIDUAL RETURNS

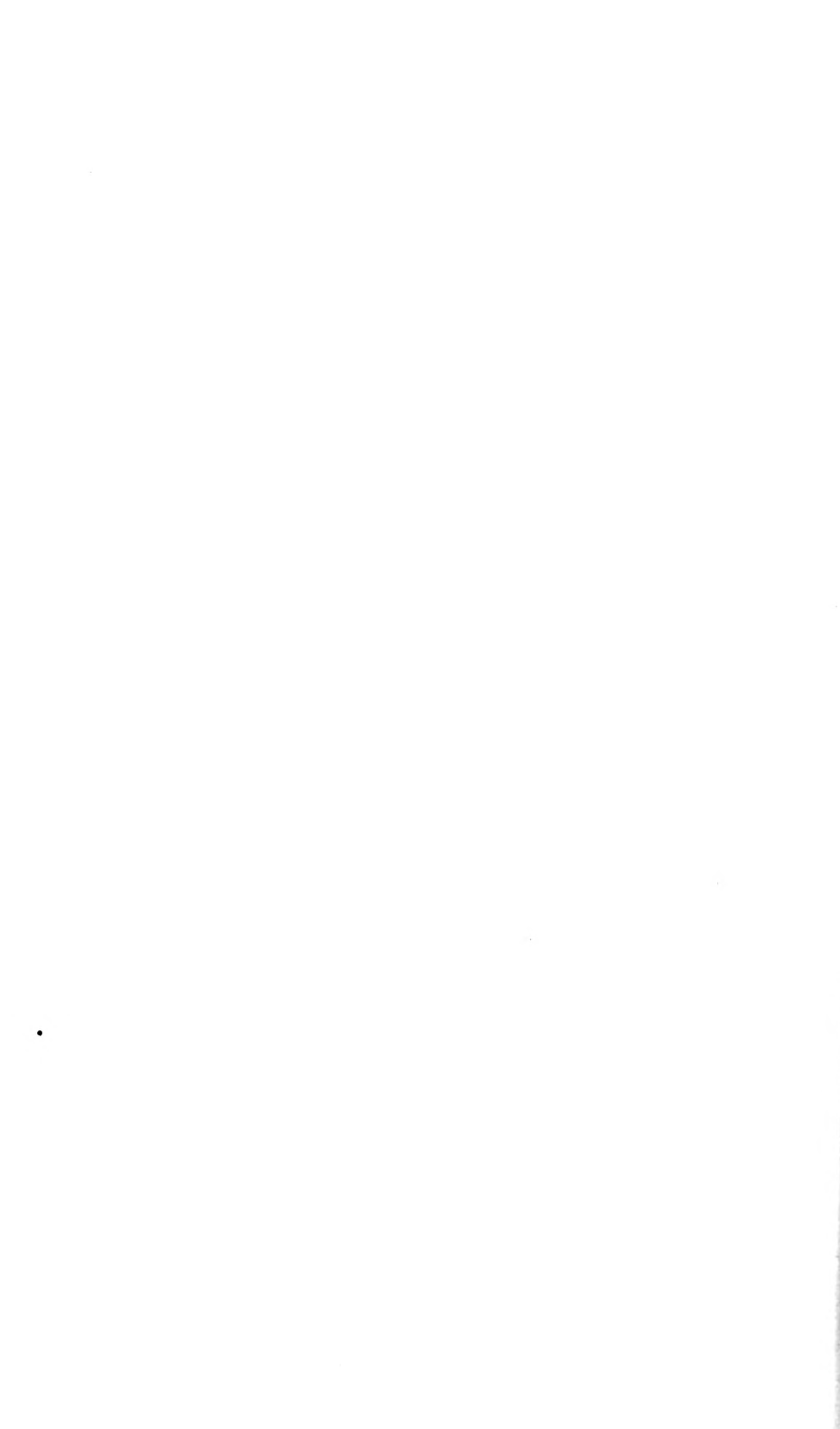


TABLE 1.—Individual returns—Distribution by States and Territories, showing population and per cent of population filing returns; also number of returns, net income, net loss for prior year, exemptions from normal tax, tax, average net income and average tax per return, and relative percentages

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Population as of July 1, 1926 (Bureau of the Census estimate)	Returns		Net income ¹		Net loss for prior year deducted from net income for net taxable income
		Number	Per cent	Amount	Per cent	
Alabama.....	2,526,000	28,540	0.69	\$136,523,003	0.62	\$119,466
Alaska ²						
Arizona.....	445,000	10,509	.25	41,716,578	.19	223,444
Arkansas.....	1,903,000	19,363	.47	84,661,070	.39	105,340
California.....	4,316,000	315,344	7.62	1,571,673,688	7.16	3,869,766
Colorado.....	1,059,000	35,110	.85	154,804,655	.70	146,967
Connecticut.....	1,605,000	81,449	1.97	433,776,846	1.98	277,742
Delaware.....	240,000	9,301	.22	70,544,423	.32	3,592
District of Columbia.....	528,000	40,024	.97	198,055,768	.90	97,265
Florida.....	1,317,000	56,109	1.36	322,601,033	1.47	894,048
Georgia.....	3,139,000	36,744	.89	171,146,482	1.78	237,003
Hawaii.....	299,000	9,146	.22	42,950,279	.19	5,714
Idaho.....	522,000	11,617	.28	39,887,951	.18	65,086
Illinois.....	7,203,000	374,725	9.05	1,995,011,009	9.09	1,963,467
Indiana.....	3,124,000	77,126	1.86	358,624,820	1.63	152,939
Iowa.....	2,423,000	49,476	1.20	203,015,362	.92	146,869
Kansas.....	1,821,000	32,732	.79	153,673,206	.70	253,286
Kentucky.....	2,524,000	32,821	.79	169,100,987	.77	90,501
Louisiana.....	1,919,000	38,996	.94	185,478,850	.84	355,658
Maine.....	790,000	19,709	.48	107,979,178	.49	257,513
Maryland.....	1,580,000	67,160	1.62	374,758,859	1.71	505,158
Massachusetts.....	4,197,000	224,042	5.41	1,147,576,498	5.23	404,525
Michigan.....	4,396,000	176,804	4.27	905,814,790	4.13	369,422
Minnesota.....	2,651,000	64,227	1.55	296,414,294	1.35	241,206
Mississippi.....	1,790,618	17,196	.42	64,859,892	.30	193,191
Missouri.....	3,498,000	99,509	2.40	512,801,163	2.34	654,266
Montana.....	695,000	16,191	.39	59,289,994	.27	396,814
Nebraska.....	1,385,000	33,532	.81	134,153,838	.61	152,159
Nevada.....	77,407	4,797	.12	16,795,822	.08	18,867
New Hampshire.....	454,000	15,276	.37	66,743,817	.30	63,641
New Jersey.....	3,680,000	176,320	4.26	1,032,297,571	4.70	598,710
New Mexico.....	388,000	6,513	.16	24,631,507	.11	87,556
New York.....	11,304,000	753,044	18.19	4,984,020,281	22.70	5,992,137
North Carolina.....	2,858,000	35,332	.85	153,231,981	.70	57,359
North Dakota.....	641,192	9,881	.24	33,169,117	.15	33,324
Ohio.....	6,600,000	231,196	5.59	1,146,495,871	5.22	1,203,557
Oklahoma.....	2,342,000	37,497	.91	223,036,805	1.02	625,042
Oregon.....	877,000	30,955	.75	135,030,190	.61	182,878
Pennsylvania.....	9,614,000	397,575	9.61	2,138,168,594	9.74	1,480,711
Rhode Island.....	693,000	26,362	.64	155,050,974	.71	78,226
South Carolina.....	1,826,000	13,809	.33	53,060,331	.24	55,991
South Dakota.....	689,000	12,414	.30	38,153,263	.17	14,616
Tennessee.....	2,468,000	35,495	.86	175,714,293	.80	383,974
Texas.....	5,313,000	111,438	2.69	547,562,501	2.49	3,406,860
Utah.....	514,000	13,568	.33	53,832,169	.25	74,539
Vermont.....	352,428	8,646	.21	42,209,083	.19	53,286
Virginia.....	2,519,000	37,797	.91	176,024,673	.80	195,249
Washington.....	1,593,036	61,950	1.50	245,592,050	1.12	458,262
West Virginia.....	1,669,000	32,544	.79	141,396,917	.64	56,945
Wisconsin.....	2,885,000	99,251	2.40	407,642,742	1.86	48,018
Wyoming.....	236,000	8,930	.22	31,750,581	.14	59,612
Total.....	117,489,681	4,138,092	100.00	21,958,505,649	100.00	27,411,767

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

² Alaska included in the State of Washington.

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

States and Territories	Exemption from normal tax			
	Personal exemption	Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years
Alabama.....	\$88,378,922	\$14,917,999	\$166,773	\$2,384,044
Alaska ¹				
Arizona.....	29,682,425	4,333,839	30,591	195,148
Arkansas.....	63,120,274	10,300,077	102,537	101,298
California.....	906,934,140	248,428,918	1,392,288	72,430,401
Colorado.....	102,734,690	27,042,710	321,679	3,698,418
Connecticut.....	231,804,498	114,167,231	739,615	16,400,738
Delaware.....	26,269,541	29,860,871	99,176	3,761,444
District of Columbia.....	107,038,899	29,474,579	411,537	5,484,851
Florida.....	172,472,225	52,219,566	460,263	11,960,642
Georgia.....	112,186,180	25,236,638	118,536	1,869,781
Hawaii.....	30,011,298	11,044,514	24,248	1,109,057
Idaho.....	35,552,108	2,875,368	23,169	
Illinois.....	1,066,543,570	313,696,394	2,250,668	73,072,607
Indiana.....	230,384,301	53,838,344	884,802	20,702,477
Iowa.....	149,206,453	29,633,764	150,018	1,626,630
Kansas.....	102,587,324	15,562,667	157,327	1,071,885
Kentucky.....	99,917,633	33,608,211	561,790	2,373,227
Louisiana.....	115,129,502	29,873,635	361,806	2,066,080
Maine.....	58,999,307	23,769,997	202,741	6,505,212
Maryland.....	196,476,886	71,148,738	756,147	13,093,024
Massachusetts.....	638,850,263	273,326,780	2,144,725	43,952,142
Michigan.....	493,874,064	159,845,905	1,257,060	43,729,925
Minnesota.....	190,771,497	55,887,038	493,386	4,677,856
Mississippi.....	56,206,455	6,768,238	69,281	477,388
Missouri.....	299,650,520	97,106,277	1,347,246	16,441,372
Montana.....	45,463,995	5,241,842	72,925	196,142
Nebraska.....	106,387,580	13,794,544	101,059	514,796
Nevada.....	11,904,682	1,517,433	7,569	81,080
New Hampshire.....	42,834,077	15,878,265	116,266	1,454,520
New Jersey.....	519,393,357	178,204,433	1,142,885	37,893,787
New Mexico.....	19,194,644	1,992,481	12,924	326,011
New York.....	2,204,626,405	1,019,252,270	10,005,506	288,610,364
North Carolina.....	110,692,761	30,437,391	238,142	2,588,863
North Dakota.....	31,699,090	2,138,662	23,187	58,958
Ohio.....	682,471,399	238,947,019	3,112,345	45,279,709
Oklahoma.....	126,319,943	27,065,983	327,251	10,482,223
Oregon.....	89,115,502	15,317,313	217,358	3,830,448
Pennsylvania.....	1,168,766,847	412,882,227	3,881,777	123,593,321
Rhode Island.....	76,638,581	38,617,747	347,370	4,440,350
South Carolina.....	43,987,334	7,426,768	30,771	67,530
South Dakota.....	39,824,262	2,327,449	52,818	378
Tennessee.....	109,462,040	28,242,340	191,487	3,392,086
Texas.....	318,879,488	60,746,408	805,900	18,320,839
Utah.....	41,255,112	8,934,407	92,664	442,110
Vermont.....	24,898,096	9,478,779	58,560	683,783
Virginia.....	115,073,101	35,259,898	362,199	3,499,792
Washington.....	167,822,862	27,624,795	299,234	2,978,397
West Virginia.....	96,879,064	30,197,438	422,274	2,595,228
Wisconsin.....	300,394,080	63,278,996	289,278	12,396,872
Wyoming.....	25,308,292	2,817,088	42,615	3,400
Total.....	12,124,075,569	4,011,590,274	36,781,773	912,917,534

¹ Alaska included in the State of Washington.

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

States and Territories	Tax		Average net income per return	Average income tax per return	Per cent of population filing returns
	Amount	Per cent			
Alabama.....	\$2,449,196	0.33	\$4,783.57	\$85.82	1.13
Alaska ¹					
Arizona.....	498,896	.07	3,969.60	47.47	2.36
Arkansas.....	1,481,272	.20	4,372.31	76.50	1.02
California.....	46,238,346	6.31	4,984.00	146.63	7.31
Colorado.....	2,959,248	.40	4,409.13	84.29	3.32
Connecticut.....	13,751,314	1.83	5,325.75	168.83	5.07
Delaware.....	5,100,884	.70	7,584.61	548.42	3.88
District of Columbia.....	5,526,436	.75	4,948.43	138.08	7.58
Florida.....	10,415,636	1.42	5,749.54	185.63	4.26
Georgia.....	2,888,409	.39	4,657.81	78.61	1.17
Hawaii.....	1,096,213	.15	4,696.07	119.86	3.06
Idaho.....	184,344	.03	3,433.58	15.87	2.23
Illinois.....	64,213,839	8.77	5,323.93	171.36	5.20
Indiana.....	9,934,476	1.36	4,649.86	128.81	2.47
Iowa.....	2,917,845	.40	4,103.31	58.97	2.04
Kansas.....	2,756,049	.38	4,694.89	84.20	1.80
Kentucky.....	3,226,344	.44	5,152.22	98.30	1.30
Louisiana.....	3,311,535	.45	4,756.36	84.92	2.03
Maine.....	3,419,490	.47	5,478.67	173.50	2.49
Maryland.....	11,517,168	1.57	5,580.09	171.49	4.25
Massachusetts.....	37,115,976	5.07	5,122.15	165.67	5.34
Michigan.....	32,408,357	4.42	5,123.27	183.30	4.02
Minnesota.....	6,475,311	.88	4,615.10	100.82	2.42
Mississippi.....	643,744	.09	3,771.80	37.44	.96
Missouri.....	13,496,872	1.84	5,153.31	135.63	2.84
Montana.....	561,833	.08	3,661.91	34.70	2.33
Nebraska.....	1,381,307	.19	4,000.77	41.19	2.42
Nevada.....	195,497	.03	3,501.32	40.75	6.20
New Hampshire.....	1,201,298	.16	4,369.19	78.64	3.36
New Jersey.....	32,858,092	4.49	5,854.68	186.35	4.70
New Mexico.....	227,471	.03	3,781.90	34.93	1.68
New York.....	247,164,324	33.74	6,618.50	328.22	6.66
North Carolina.....	3,398,245	.46	4,336.92	96.18	1.24
North Dakota.....	180,012	.02	3,356.86	18.22	1.54
Ohio.....	32,839,052	4.48	4,958.98	142.04	3.50
Oklahoma.....	8,134,654	1.11	5,948.12	216.94	1.60
Oregon.....	2,175,322	.30	4,362.14	70.27	3.53
Pennsylvania.....	76,887,315	10.50	5,378.03	193.39	4.14
Rhode Island.....	5,545,787	.76	5,881.61	210.37	3.80
South Carolina.....	420,164	.06	3,842.45	30.43	.76
South Dakota.....	208,893	.03	3,073.41	16.83	1.80
Tennessee.....	3,651,457	.50	4,950.40	102.87	1.44
Texas.....	12,681,529	1.73	4,913.61	113.80	2.10
Utah.....	628,773	.09	3,967.58	46.34	2.64
Vermont.....	821,296	.11	4,881.92	94.99	2.45
Virginia.....	3,495,042	.48	4,657.11	92.47	1.50
Washington.....	2,800,548	.38	3,964.36	45.21	3.89
West Virginia.....	2,304,313	.31	4,344.79	70.81	1.95
Wisconsin.....	8,418,047	1.15	4,107.19	84.82	3.44
Wyoming.....	263,319	.04	3,555.50	29.49	3.78
Total.....	732,470,790	100.00	5,306.43	177.01	3.52

¹ Alaska included in the State of Washington.

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Number of returns	Net income ¹	Net loss for prior year deducted from net income for net taxable income	Exemption from normal tax	
				Personal exemption	Dividends
Under \$1,000 ²	107,664	\$60,413,206	.....	\$278,781,323	\$19,441,185
Under \$1,000.....	11,849	6,824,342	.....	523,239	2,174,298
\$1,000 to \$2,000 ²	459,956	723,613,015	.....	1,259,297,118	34,224,597
\$1,000 to \$2,000.....	585,563	1,024,304,107	.....	893,131,446	10,345,405
\$2,000 to \$3,000 ²	384,994	955,166,894	.....	1,412,630,489	49,562,062
\$2,000 to \$3,000.....	452,798	1,087,736,304	.....	712,616,668	33,998,777
\$3,000 to \$4,000 ²	487,849	1,710,506,758	.....	1,958,995,799	83,674,231
\$3,000 to \$4,000.....	238,429	859,849,539	.....	576,428,572	36,734,615
\$4,000 to \$5,000 ²	181,346	790,337,505	.....	803,619,827	103,869,196
\$4,000 to \$5,000.....	332,776	1,512,095,033	.....	1,117,719,736	56,201,431
\$5,000 to \$6,000 ²	21,588	116,716,459	\$767,720	90,438,338	47,032,810
\$5,000 to \$6,000.....	177,484	971,406,336	83,016	629,269,757	43,076,102
\$6,000 to \$7,000 ²	9,633	62,142,594	734,845	33,451,155	41,630,420
\$6,000 to \$7,000.....	125,847	813,841,336	139,441	448,086,532	49,157,172
\$7,000 to \$8,000 ²	5,967	44,536,547	699,577	18,528,516	35,947,318
\$7,000 to \$8,000.....	92,646	692,253,391	207,075	329,265,048	51,044,368
\$8,000 to \$9,000 ²	4,402	37,294,822	681,384	13,333,933	31,315,079
\$8,000 to \$9,000.....	65,442	555,000,529	159,328	230,379,207	51,044,368
\$9,000 to \$10,000 ²	3,703	35,145,277	660,710	10,838,671	32,022,849
\$9,000 to \$10,000.....	53,837	510,616,075	182,870	189,854,656	53,030,313
\$10,000 to \$11,000.....	43,039	450,944,931	636,337	148,329,809	75,536,015
\$11,000 to \$12,000.....	34,578	397,023,016	600,193	118,434,143	71,193,215
\$12,000 to \$13,000.....	27,968	349,072,990	538,624	95,700,076	66,840,169
\$13,000 to \$14,000.....	23,455	316,262,256	576,423	79,446,309	63,168,140
\$14,000 to \$15,000.....	19,776	286,555,006	644,405	66,721,765	61,553,402
\$15,000 to \$20,000.....	63,447	1,092,740,621	2,944,556	220,405,311	263,095,242
\$20,000 to \$25,000.....	34,467	768,023,662	2,439,761	113,559,996	214,057,777
\$25,000 to \$30,000.....	21,180	578,550,254	1,477,334	68,614,664	177,722,004
\$30,000 to \$40,000.....	23,701	815,439,823	2,487,481	75,928,216	278,501,230
\$40,000 to \$50,000.....	12,603	560,663,142	1,012,696	39,542,976	210,383,129
\$50,000 to \$60,000.....	7,698	420,308,939	1,035,519	23,823,892	166,593,465
\$60,000 to \$70,000.....	5,050	326,378,817	615,224	15,392,174	135,912,539
\$70,000 to \$80,000.....	3,414	254,849,732	719,175	10,354,952	109,306,610
\$80,000 to \$90,000.....	2,534	214,823,387	524,817	7,707,687	93,527,730
\$90,000 to \$100,000.....	1,824	172,978,259	186,453	5,477,110	73,443,274
\$100,000 to \$150,000.....	4,724	570,189,915	1,469,004	13,933,353	271,148,040
\$150,000 to \$200,000.....	1,845	317,269,021	1,650,793	5,311,438	147,969,759
\$200,000 to \$250,000.....	897	200,251,373	705,521	2,542,670	88,437,114
\$250,000 to \$300,000.....	525	143,891,155	742,747	1,442,383	65,079,907
\$300,000 to \$400,000.....	576	198,756,733	1,204,947	1,490,423	91,522,082
\$400,000 to \$500,000.....	316	141,457,329	718,899	850,130	99,459,843
\$500,000 to \$750,000.....	325	194,732,900	164,892	872,763	59,127,202
\$750,000 to \$1,000,000.....	143	123,148,302	.....	355,103	55,750,386
\$1,000,000 to \$1,500,000.....	117	143,321,982	.....	289,956	51,119,822
\$1,500,000 to \$2,000,000.....	43	73,421,801	.....	119,100	25,389,186
\$2,000,000 to \$3,000,000.....	34	86,278,668	.....	97,400	42,201,959
\$3,000,000 to \$4,000,000.....	14	48,360,343	.....	42,500	18,355,082
\$4,000,000 to \$5,000,000.....	9	41,335,421	.....	15,550	13,254,408
\$5,000,000 and over.....	14	101,675,702	.....	26,400	56,402,451
Total.....	4,138,092	21,958,505,649	27,411,767	12,124,075,569	4,011,590,274
Nontaxable ²	1,667,102	4,535,873,077	3,544,236	5,879,975,169	478,721,747
Taxable.....	2,470,990	17,422,632,572	23,867,531	6,244,100,400	3,532,868,527

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

² Nontaxable. Specific exemptions excepted net income.

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

Income classes	Exemption from normal tax—Continued		Tax before deducting tax credits			
	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent tax on capital net gain from sale of assets held more than 2 years	Total
Under \$1,000 ²						
Under \$1,000.....			\$72,860			\$72,860
\$1,000 to \$2,000 ²			2,344,770			2,344,770
\$1,000 to \$2,000.....			5,597,322			5,597,322
\$2,000 to \$3,000 ²			4,071,994			4,071,994
\$2,000 to \$3,000.....			5,560,115			5,560,115
\$3,000 to \$4,000 ²			4,637,656			4,637,656
\$3,000 to \$4,000.....			4,999,519			4,999,519
\$4,000 to \$5,000 ²			5,112,506			5,112,506
\$4,000 to \$5,000.....			4,784,353			4,784,353
\$5,000 to \$6,000 ²			5,093,181			5,093,181
\$5,000 to \$6,000.....			4,813,238	\$207,798		5,021,036
\$6,000 to \$7,000 ²	\$1,372,044		4,684,939	512,335		5,197,274
\$6,000 to \$7,000.....	1,232,543		4,518,919	694,964		5,213,883
\$7,000 to \$8,000 ²	1,186,533		4,502,449	817,097		5,319,546
\$7,000 to \$8,000.....	1,121,691		4,446,736	984,389		5,431,125
\$8,000 to \$9,000 ²	1,168,216		19,595,338	7,957,400		27,552,738
\$8,000 to \$9,000.....	4,654,335		15,782,190	11,762,408		27,544,598
\$9,000 to \$10,000 ²	3,480,271		12,803,173	14,241,270		27,044,443
\$9,000 to \$10,000.....	2,574,801		18,641,178	29,111,883	\$1,054,407	48,837,468
\$10,000 to \$11,000 ²	3,822,155	\$8,887,493	12,439,087	27,235,373	2,341,838	42,016,298
\$10,000 to \$11,000.....	2,979,702	19,271,944	8,816,179	24,678,777	3,400,720	36,895,676
\$11,000 to \$12,000 ²	1,975,308	27,297,735	6,380,809	22,124,276	3,799,656	32,304,741
\$11,000 to \$12,000.....	1,781,698	31,410,927	4,787,226	19,344,975	3,743,414	27,875,615
\$12,000 to \$13,000 ²	1,156,417	30,202,764	3,926,862	18,051,532	3,419,689	25,398,083
\$12,000 to \$13,000.....	948,135	27,588,874	3,161,377	15,511,774	3,098,525	21,771,676
\$13,000 to \$14,000 ²	733,691	25,009,604	9,251,055	57,233,374	12,489,796	78,974,225
\$13,000 to \$14,000.....	2,069,696	100,669,193	4,924,338	35,426,641	8,493,504	48,844,483
\$14,000 to \$15,000 ²	1,009,937	68,870,519	2,954,519	22,716,136	6,445,317	32,115,972
\$14,000 to \$15,000.....	492,671	52,095,023	2,183,770	17,533,996	4,373,927	24,091,693
\$15,000 to \$16,000 ²	357,313	36,548,760	2,311,583	22,665,520	7,812,395	32,789,498
\$15,000 to \$16,000.....	866,313	63,301,064	1,418,815	14,470,089	7,033,273	22,922,177
\$16,000 to \$17,000 ²	298,619	56,482,294	1,820,671	23,060,337	8,330,680	33,211,688
\$16,000 to \$17,000.....	409,434	66,866,511	1,019,729	13,584,917	6,198,741	20,833,387
\$17,000 to \$18,000 ²	291,347	49,744,044	984,276	12,718,370	9,402,014	23,104,660
\$17,000 to \$18,000.....	389,684	75,398,695	506,076	6,492,673	4,907,259	11,876,008
\$18,000 to \$19,000 ²	38,297	39,782,657	600,944	9,672,538	4,579,820	14,853,302
\$18,000 to \$19,000.....	141,877	40,529,620	328,274	4,494,917	3,173,168	7,996,359
\$19,000 to \$20,000 ²	120,228	26,182,101	405,771	3,786,922	2,759,148	6,951,841
\$19,000 to \$20,000.....	10,775	22,105,377	285,857	11,327,763	5,562,414	17,175,766
\$20,000 and over.....	98,042	44,672,335				
Total.....	36,781,773	912,917,534	200,599,384	448,330,446	112,509,705	761,439,535
Nontaxable ²						
Taxable.....	36,781,773	912,917,534	200,599,384	448,330,446	112,509,705	761,439,535

²Nontaxable. Specific exemptions exceed net income.

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

Income classes	Tax credits		Net tax		
	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	Amount	Average amount per return	Rate of tax on net income (per cent)
Under \$1,000 ¹					
Under \$1,000.....	\$17, 322		\$55, 538	\$4. 69	0. 81
\$1,000 to \$2,000 ¹	583, 537		1, 761, 233	3. 00	. 17
\$2,000 to \$3,000 ¹	1, 380, 620		4, 216, 702	9. 31	. 39
\$3,000 to \$4,000 ¹	993, 914		3, 078, 080	12. 91	. 36
\$4,000 to \$5,000 ¹	1, 392, 762		4, 167, 353	12. 52	. 28
\$5,000 to \$6,000 ¹	975, 929		3, 661, 727	20. 63	. 38
\$6,000 to \$7,000 ¹	933, 461		4, 066, 058	32. 31	. 50
\$7,000 to \$8,000 ¹	864, 608		4, 247, 898	45. 85	. 61
\$8,000 to \$9,000 ¹	782, 309		4, 002, 044	61. 15	. 72
\$9,000 to \$10,000 ¹	798, 713		4, 294, 468	79. 77	. 84
\$10,000 to \$11,000.....	724, 432		4, 296, 554	99. 83	. 95
\$11,000 to \$12,000.....	714, 955		4, 482, 319	129. 63	1. 13
\$12,000 to \$13,000.....	665, 932		4, 547, 951	162. 61	1. 30
\$13,000 to \$14,000.....	657, 727		4, 661, 819	198. 76	1. 47
\$14,000 to \$15,000.....	663, 941		4, 767, 184	241. 06	1. 66
\$15,000 to \$20,000.....	3, 117, 409		24, 435, 329	385. 13	2. 24
\$20,000 to \$25,000.....	2, 270, 951		25, 273, 647	733. 27	3. 29
\$25,000 to \$30,000.....	1, 529, 834		25, 514, 609	1, 204. 66	4. 41
\$30,000 to \$40,000.....	1, 825, 958	\$312, 713	46, 698, 797	1, 970. 08	5. 73
\$40,000 to \$50,000.....	1, 014, 911	418, 113	40, 583, 274	3, 220. 13	7. 24
\$50,000 to \$60,000.....	652, 047	369, 689	35, 873, 940	4, 660. 16	8. 54
\$60,000 to \$70,000.....	427, 122	384, 287	31, 493, 332	6, 236. 30	9. 65
\$70,000 to \$80,000.....	309, 523	237, 387	27, 328, 705	8, 004. 89	10. 72
\$80,000 to \$90,000.....	244, 565	267, 274	24, 886, 244	9, 820. 93	11. 58
\$90,000 to \$100,000.....	177, 776	229, 532	21, 364, 368	11, 712. 92	12. 35
\$100,000 to \$150,000.....	450, 357	623, 731	77, 900, 137	16, 490. 29	13. 66
\$150,000 to \$200,000.....	184, 980	309, 781	48, 349, 722	26, 205. 81	15. 24
\$200,000 to \$250,000.....	90, 409	192, 938	31, 832, 625	35, 467. 88	15. 90
\$250,000 to \$300,000.....	56, 439	220, 445	23, 814, 809	45, 361. 54	16. 55
\$300,000 to \$400,000.....	54, 021	274, 236	32, 461, 241	56, 356. 32	16. 33
\$400,000 to \$500,000.....	30, 079	97, 712	22, 794, 386	72, 134. 13	16. 11
\$500,000 to \$750,000.....	28, 179	217, 903	32, 965, 606	101, 432. 63	16. 92
\$750,000 to \$1,000,000.....	12, 716	120, 911	20, 699, 760	144, 753. 57	16. 81
\$1,000,000 to \$1,500,000.....	9, 432	45, 100	23, 050, 128	197, 009. 64	16. 08
\$1,500,000 to \$2,000,000.....	4, 012		11, 871, 996	276, 092. 93	16. 17
\$2,000,000 to \$3,000,000.....	3, 550		14, 849, 752	436, 757. 41	17. 21
\$3,000,000 to \$4,000,000.....	1, 252		7, 995, 107	571, 079. 07	16. 53
\$4,000,000 to \$5,000,000.....	264		6, 951, 577	772, 397. 44	16. 82
\$5,000,000 and over.....	995		17, 174, 771	1, 226, 769. 36	16. 89
Total.....	24, 646, 993	4, 321, 752	732, 470, 790	177. 01	3. 34
Nontaxable ¹					
Taxable.....	24, 646, 993	4, 321, 752	732, 470, 790	177. 01	3. 34

¹ Nontaxable. Specific exemptions exceed net income.

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Returns					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Number in each class	Per cent of total	Number	Per cent of total	Number	Per cent of total
Under \$1,000.....	119, 513	2. 89	4, 138, 092	100. 00	119, 513	2. 89
\$1,000 to \$2,000.....	1, 045, 519	25. 26	4, 018, 579	97. 11	1, 165, 032	28. 15
\$2,000 to \$3,000.....	837, 792	20. 25	2, 973, 060	71. 55	2, 002, 824	48. 40
\$3,000 to \$4,000.....	726, 278	17. 55	2, 135, 268	51. 60	2, 729, 102	65. 95
\$4,000 to \$5,000.....	514, 122	12. 42	1, 408, 990	34. 05	3, 243, 224	78. 37
\$5,000 to \$6,000.....	199, 072	4. 81	894, 868	21. 63	3, 442, 296	83. 18
\$6,000 to \$7,000.....	135, 480	3. 27	695, 796	16. 82	3, 577, 776	86. 45
\$7,000 to \$8,000.....	98, 613	2. 38	560, 316	13. 55	3, 676, 359	88. 83
\$8,000 to \$9,000.....	69, 844	1. 69	461, 703	11. 17	3, 746, 233	90. 72
\$9,000 to \$10,000.....	57, 540	1. 39	391, 859	9. 48	3, 803, 773	91. 91
\$10,000 to \$11,000.....	43, 039	1. 04	334, 319	8. 09	3, 846, 812	92. 95
\$11,000 to \$12,000.....	34, 578	. 84	291, 280	7. 05	3, 881, 390	93. 79
\$12,000 to \$13,000.....	27, 908	. 68	256, 702	6. 21	3, 909, 358	94. 47
\$13,000 to \$14,000.....	23, 455	. 567	228, 734	5. 53	3, 932, 813	95. 037
\$14,000 to \$15,000.....	19, 776	. 477	205, 279	4. 963	3, 952, 589	95. 514
\$15,000 to \$20,000.....	63, 447	1. 533	185, 503	4. 486	4, 016, 036	97. 047
\$20,000 to \$25,000.....	34, 467	. 833	122, 056	2. 953	4, 050, 503	97. 880
\$25,000 to \$30,000.....	21, 180	. 512	87, 589	2. 120	4, 071, 683	98. 392
\$30,000 to \$40,000.....	23, 704	. 573	66, 409	1. 608	4, 095, 387	98. 965
\$40,000 to \$50,000.....	12, 603	. 305	42, 705	1. 035	4, 107, 990	99. 270
\$50,000 to \$60,000.....	7, 698	. 186	30, 102	. 730	4, 115, 688	99. 456
\$60,000 to \$70,000.....	5, 050	. 122	22, 404	. 544	4, 120, 738	99. 578
\$70,000 to \$80,000.....	3, 414	. 083	17, 354	. 422	4, 124, 152	99. 661
\$80,000 to \$90,000.....	2, 534	. 061	13, 940	. 339	4, 126, 686	99. 722
\$90,000 to \$100,000.....	1, 824	. 044	11, 406	. 278	4, 128, 510	99. 766
\$100,000 to \$150,000.....	4, 724	. 114	9, 582	. 234	4, 133, 234	99. 880
\$150,000 to \$200,000.....	1, 845	. 045	4, 858	. 120	4, 135, 079	99. 925
\$200,000 to \$250,000.....	897	. 022	3, 013	. 075	4, 135, 976	99. 947
\$250,000 to \$300,000.....	525	. 013	2, 116	. 053	4, 136, 501	99. 960
\$300,000 to \$400,000.....	576	. 014	1, 591	. 040	4, 137, 077	99. 974
\$400,000 to \$500,000.....	316	. 008	1, 015	. 026	4, 137, 393	99. 982
\$500,000 to \$750,000.....	325	. 008	699	. 018	4, 137, 718	99. 990
\$750,000 to \$1,000,000.....	143	. 004	374	. 010	4, 137, 861	99. 994
\$1,000,000 to \$1,500,000.....	117	. 003	231	. 006	4, 137, 978	99. 997
\$1,500,000 to \$2,000,000.....	43	. 0011	114	. 003	4, 138, 021	99. 9981
\$2,000,000 to \$3,000,000.....	34	. 0009	71	. 0019	4, 138, 055	99. 9990
\$3,000,000 to \$4,000,000.....	14	. 0004	37	. 0010	4, 138, 069	99. 9994
\$4,000,000 to \$5,000,000.....	9	. 0002	23	. 0006	4, 138, 078	99. 9996
\$5,000,000 and over.....	14	. 0004	14	. 0004	4, 138, 092	100. 00
Total.....	4, 138, 092	100. 00				

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

Income classes	Net income ¹					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000.....	\$67, 237, 548	0.31	\$21, 958, 505, 649	100.00	\$67, 237, 548	0.31
\$1,000 to \$2,000.....	1, 747, 917, 122	7.96	21, 891, 268, 101	99.69	1, 815, 154, 670	8.27
\$2,000 to \$3,000.....	2, 042, 903, 198	9.30	20, 143, 350, 979	91.73	3, 858, 057, 868	17.57
\$3,000 to \$4,000.....	2, 570, 356, 297	11.71	18, 100, 447, 781	82.43	6, 428, 414, 165	29.28
\$4,000 to \$5,000.....	2, 302, 432, 538	10.49	15, 530, 091, 484	70.72	8, 730, 846, 703	39.77
\$5,000 to \$6,000.....	1, 088, 122, 795	4.96	13, 227, 658, 946	60.23	9, 818, 969, 498	44.73
\$6,000 to \$7,000.....	875, 983, 930	3.99	12, 139, 536, 151	55.27	10, 694, 953, 428	48.72
\$7,000 to \$8,000.....	736, 789, 938	3.36	11, 263, 552, 221	51.28	11, 431, 743, 366	52.08
\$8,000 to \$9,000.....	592, 295, 351	2.70	10, 526, 762, 283	47.92	12, 024, 038, 717	54.78
\$9,000 to \$10,000.....	545, 761, 352	2.48	9, 934, 466, 932	45.22	12, 569, 800, 069	57.26
\$10,000 to \$11,000.....	450, 944, 931	2.05	9, 388, 705, 580	42.74	13, 020, 745, 000	59.31
\$11,000 to \$12,000.....	397, 023, 016	1.81	8, 937, 760, 649	40.69	13, 417, 768, 016	61.12
\$12,000 to \$13,000.....	349, 072, 990	1.59	8, 540, 737, 633	38.88	13, 766, 841, 066	62.71
\$13,000 to \$14,000.....	316, 262, 256	1.44	8, 191, 664, 643	37.29	14, 083, 103, 262	64.15
\$14,000 to \$15,000.....	286, 555, 068	1.30	7, 875, 402, 387	35.85	14, 369, 658, 298	65.45
\$15,000 to \$20,000.....	1, 092, 740, 621	4.98	7, 588, 847, 381	34.55	15, 462, 398, 889	70.43
\$20,000 to \$25,000.....	768, 023, 662	3.50	6, 496, 106, 760	29.57	16, 250, 422, 551	73.93
\$25,000 to \$30,000.....	578, 550, 254	2.63	5, 728, 083, 098	26.07	16, 808, 972, 805	76.56
\$30,000 to \$40,000.....	815, 439, 823	3.71	5, 149, 532, 844	23.44	17, 624, 412, 628	80.27
\$40,000 to \$50,000.....	560, 663, 142	2.55	4, 334, 093, 021	19.73	18, 185, 975, 770	82.82
\$50,000 to \$60,000.....	420, 308, 939	1.91	3, 773, 429, 879	17.18	18, 605, 384, 769	84.73
\$60,000 to \$70,000.....	326, 378, 817	1.49	3, 358, 126, 940	15.27	18, 931, 763, 526	86.22
\$70,000 to \$80,000.....	254, 849, 732	1.16	3, 026, 742, 123	13.78	19, 186, 613, 258	87.38
\$80,000 to \$90,000.....	214, 823, 387	.98	2, 771, 892, 391	12.62	19, 401, 436, 645	88.36
\$90,000 to \$100,000.....	172, 978, 259	.78	2, 557, 069, 004	11.64	19, 574, 414, 904	89.14
\$100,000 to \$150,000.....	570, 189, 915	2.60	2, 384, 096, 745	10.86	20, 144, 604, 819	91.74
\$150,000 to \$200,000.....	317, 269, 021	1.45	1, 813, 900, 830	8.26	20, 461, 873, 840	93.19
\$200,000 to \$250,000.....	200, 251, 373	.91	1, 496, 631, 809	6.81	20, 662, 125, 213	94.10
\$250,000 to \$300,000.....	143, 891, 155	.66	1, 296, 380, 436	5.90	20, 806, 016, 368	94.76
\$300,000 to \$400,000.....	198, 756, 733	.91	1, 152, 489, 281	5.24	21, 004, 773, 101	95.67
\$400,000 to \$500,000.....	141, 457, 429	.64	953, 732, 545	4.33	21, 146, 230, 530	96.31
\$500,000 to \$750,000.....	194, 732, 900	.89	812, 275, 119	3.69	21, 340, 963, 430	97.20
\$750,000 to \$1,000,000.....	123, 148, 302	.56	617, 542, 219	2.80	21, 464, 111, 732	97.76
\$1,000,000 to \$1,500,000.....	143, 321, 982	.65	494, 393, 917	2.24	21, 607, 433, 714	98.41
\$1,500,000 to \$2,000,000.....	73, 421, 801	.33	351, 071, 935	1.59	21, 680, 855, 515	98.74
\$2,000,000 to \$3,000,000.....	86, 278, 668	.39	277, 650, 134	1.26	21, 767, 134, 183	99.13
\$3,000,000 to \$4,000,000.....	48, 360, 343	.22	191, 371, 466	.87	21, 815, 494, 526	99.35
\$4,000,000 to \$5,000,000.....	41, 335, 421	.19	143, 011, 123	.65	21, 856, 829, 947	99.54
\$5,000,000 and over.....	101, 675, 702	.46	101, 675, 702	.46	21, 958, 505, 649	100.00
Total.....	21, 958, 505, 649	100.00				

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

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

Income classes	Tax					
	Simple distribution		Cumulative distribution over class below		Cumulative distribution under class above	
	Amount in each class	Per cent of total	Amount	Per cent of total	Amount	Per cent of total
Under \$1,000.....	\$55,538	0.01	\$732,470,790	100.00	\$55,538	0.01
\$1,000 to \$2,000.....	1,761,233	.24	732,415,252	99.99	1,816,771	.25
\$2,000 to \$3,000.....	4,216,702	.57	730,654,019	99.75	6,033,473	.82
\$3,000 to \$4,000.....	3,078,080	.42	726,437,317	99.18	9,111,553	1.24
\$4,000 to \$5,000.....	*4,167,333	.57	723,359,237	98.76	13,278,906	1.81
\$5,000 to \$6,000.....	3,661,727	.50	719,191,884	98.19	16,940,633	2.31
\$6,000 to \$7,000.....	4,066,058	.56	715,530,157	97.69	21,006,691	2.87
\$7,000 to \$8,000.....	4,247,898	.58	711,464,009	97.13	25,254,589	3.45
\$8,000 to \$9,000.....	4,002,044	.55	707,216,201	96.55	29,256,633	4.00
\$9,000 to \$10,000.....	4,294,468	.59	703,214,157	96.00	33,551,101	4.59
\$10,000 to \$11,000.....	4,296,554	.59	698,919,689	95.41	37,847,655	5.18
\$11,000 to \$12,000.....	4,482,319	.61	694,623,135	94.82	42,329,974	5.79
\$12,000 to \$13,000.....	4,547,951	.62	690,140,816	94.21	46,877,925	6.41
\$13,000 to \$14,000.....	4,661,819	.64	685,592,865	93.59	51,539,744	7.05
\$14,000 to \$15,000.....	4,767,184	.65	680,931,046	92.95	56,306,928	7.70
\$15,000 to \$20,000.....	24,435,329	3.33	676,163,862	92.30	80,742,257	11.03
\$20,000 to \$25,000.....	25,273,647	3.45	651,728,533	88.97	106,015,904	14.48
\$25,000 to \$30,000.....	25,514,609	3.48	626,454,886	85.32	131,530,513	17.96
\$30,000 to \$40,000.....	46,698,797	6.38	600,940,277	82.04	178,229,310	24.34
\$40,000 to \$50,000.....	40,583,274	5.54	554,241,480	75.66	218,812,584	29.88
\$50,000 to \$60,000.....	35,873,940	4.90	513,658,206	70.12	254,686,524	34.78
\$60,000 to \$70,000.....	31,493,332	4.30	477,784,266	65.22	286,179,856	39.08
\$70,000 to \$80,000.....	27,328,705	3.73	446,290,934	60.92	313,508,561	42.81
\$80,000 to \$90,000.....	24,886,244	3.40	418,962,229	57.19	338,394,805	46.21
\$90,000 to \$100,000.....	21,364,368	2.92	394,075,985	53.79	359,759,173	49.13
\$100,000 to \$150,000.....	77,900,137	10.64	372,711,617	50.87	437,659,310	59.77
\$150,000 to \$200,000.....	48,349,722	6.60	294,811,480	40.23	486,009,032	66.37
\$200,000 to \$250,000.....	31,832,625	4.34	246,461,758	33.63	517,841,657	70.71
\$250,000 to \$300,000.....	23,814,809	3.25	214,629,133	29.29	541,656,466	73.96
\$300,000 to \$400,000.....	32,461,241	4.43	190,814,324	26.04	574,117,707	78.39
\$400,000 to \$500,000.....	22,794,386	3.11	158,353,083	21.61	596,912,093	81.50
\$500,000 to \$750,000.....	32,965,606	4.50	133,558,697	18.50	629,877,699	86.00
\$750,000 to \$1,000,000.....	20,699,760	2.82	102,593,091	14.00	650,577,459	88.82
\$1,000,000 to \$1,500,000.....	23,050,128	3.15	81,893,331	11.18	673,627,587	91.97
\$1,500,000 to \$2,000,000.....	11,871,996	1.62	58,843,203	8.03	685,499,583	93.59
\$2,000,000 to \$3,000,000.....	14,849,752	2.03	46,971,207	6.41	700,349,335	95.62
\$3,000,000 to \$4,000,000.....	7,995,107	1.09	32,121,455	4.38	708,344,442	96.71
\$4,000,000 to \$5,000,000.....	6,951,577	.95	24,126,348	3.29	715,296,019	97.66
\$5,000,000 and over.....	17,174,771	2.34	17,174,771	2.34	732,470,790	100.00
Total.....	732,470,790	100.00				

TABLE 4.—Individual returns—Number of returns and net income distributed according to sex and family relationship, by States and Territories

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income ¹	Number of returns	Net income ¹
Alabama.....	15,270	\$92,917,972	2,020	\$7,574,343
Alaska ²				
Arizona.....	4,364	19,306,304	615	1,892,312
Arkansas.....	11,837	60,060,183	1,078	4,054,117
California.....	185,096	1,041,885,464	15,648	63,310,716
Colorado.....	17,907	99,788,739	2,568	8,263,699
Connecticut.....	35,857	250,256,912	5,955	24,323,039
Delaware.....	4,532	46,573,846	517	2,892,974
District of Columbia.....	15,195	111,375,626	1,869	7,568,217
Florida.....	32,739	228,228,767	2,183	10,976,629
Georgia.....	19,641	117,217,658	2,171	8,430,826
Hawaii.....	4,958	27,361,956	581	1,753,410
Idaho.....	5,770	21,390,898	614	1,769,186
Illinois.....	172,593	1,262,414,460	21,128	92,081,937
Indiana.....	36,992	228,953,984	5,949	21,415,033
Iowa.....	23,826	130,224,252	5,282	15,042,837
Kansas.....	19,239	111,867,755	1,868	6,589,201
Kentucky.....	15,500	106,387,086	3,314	11,551,614
Louisiana.....	16,357	68,215,269	2,643	10,437,246
Maine.....	10,437	71,215,485	1,453	4,975,446
Maryland.....	31,278	224,056,152	4,185	19,574,174
Massachusetts.....	104,919	683,813,065	15,557	61,190,757
Michigan.....	81,645	592,320,395	9,331	41,304,996
Minnesota.....	32,869	198,520,821	3,268	12,838,986
Mississippi.....	10,243	45,809,782	1,305	4,071,378
Missouri.....	51,163	332,239,327	7,716	28,106,006
Montana.....	6,665	35,443,447	1,361	3,718,183
Nebraska.....	19,823	95,252,536	1,887	6,546,176
Nevada.....	1,502	7,122,525	201	864,578
New Hampshire.....	7,072	39,790,501	1,109	3,583,439
New Jersey.....	90,227	673,466,292	11,524	50,524,753
New Mexico.....	3,036	12,165,634	368	1,162,620
New York.....	365,379	3,032,881,988	48,767	242,498,638
North Carolina.....	19,942	105,280,191	2,034	8,478,511
North Dakota.....	5,841	23,768,936	492	1,551,353
Ohio.....	107,512	714,572,386	18,055	65,602,584
Oklahoma.....	23,932	158,740,547	1,584	7,233,722
Oregon.....	15,010	87,719,851	2,184	6,984,053
Pennsylvania.....	173,863	1,269,086,605	33,320	136,499,714
Rhode Island.....	12,664	90,504,934	2,030	7,922,914
South Carolina.....	7,273	35,001,135	1,240	3,692,979
South Dakota.....	7,913	28,319,404	429	1,302,454
Tennessee.....	18,937	118,949,785	2,546	9,901,302
Texas.....	47,313	197,180,276	4,842	19,265,787
Utah.....	7,062	36,591,937	640	2,083,275
Vermont.....	4,117	25,801,871	611	2,436,872
Virginia.....	18,797	114,616,294	3,049	10,616,169
Washington.....	23,578	102,031,179	3,150	9,671,361
West Virginia.....	15,936	92,789,815	1,949	6,779,039
Wisconsin.....	49,512	267,048,593	5,343	19,322,467
Wyoming.....	4,049	19,391,221	557	1,870,257
Total.....	2,017,182	13,555,920,041	268,090	1,102,102,279

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

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

States and Territories	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income ¹	Number of returns	Net income ¹	Number of returns	Net income ¹
Alabama.....	613	\$2,490,856	7,686	\$22,286,721	2,371	\$7,087,093
Alaska ²						
Arizona.....	213	699,499	3,712	9,145,861	549	1,666,772
Arkansas.....	436	1,734,890	4,279	12,242,692	1,356	4,180,439
California.....	7,818	36,097,440	61,284	208,072,653	35,921	132,986,270
Colorado.....	976	3,513,265	9,313	25,241,448	3,206	10,644,996
Connecticut.....	1,690	8,654,810	23,333	71,311,512	11,571	49,490,512
Delaware.....	210	1,161,540	2,427	8,733,898	1,199	5,581,957
District of Columbia.....	1,613	5,682,016	7,760	27,905,164	12,272	35,151,084
Florida.....	1,128	5,902,494	13,579	43,927,670	5,070	17,944,406
Georgia.....	922	3,349,538	9,211	25,160,621	3,890	10,392,527
Hawaii.....	298	1,196,469	1,758	5,795,193	1,298	4,784,911
Idaho.....	177	568,956	3,304	7,563,069	483	1,168,190
Illinois.....	7,779	34,415,035	120,668	367,375,270	41,405	144,779,903
Indiana.....	1,712	5,313,429	25,156	67,544,791	5,656	21,941,192
Iowa.....	1,396	3,829,661	13,368	33,374,101	4,761	14,788,367
Kansas.....	706	2,177,600	7,647	21,182,106	2,483	7,289,770
Kentucky.....	1,071	3,919,804	8,681	28,865,541	3,462	12,060,029
Louisiana.....	1,213	4,854,368	8,399	26,576,112	3,010	10,783,731
Maine.....	434	1,582,058	4,426	14,885,852	2,304	9,667,077
Maryland.....	2,088	9,192,880	17,714	60,288,552	9,779	42,342,487
Massachusetts.....	7,089	25,168,544	58,680	186,775,768	29,390	120,444,944
Michigan.....	2,981	13,261,579	63,712	167,898,775	15,295	51,648,995
Minnesota.....	1,012	4,265,478	19,293	49,757,321	5,413	17,413,504
Mississippi.....	384	1,147,591	3,689	8,978,111	1,172	2,815,088
Missouri.....	2,759	9,848,081	26,352	83,844,858	9,160	34,377,923
Montana.....	270	775,337	6,816	16,178,075	914	2,270,355
Nebraska.....	692	1,976,676	7,710	20,113,017	2,757	7,250,970
Nevada.....	52	269,998	2,488	5,484,691	199	676,330
New Hampshire.....	339	1,215,745	4,378	11,810,074	1,832	7,138,763
New Jersey.....	4,276	21,054,441	41,598	144,056,057	22,742	87,080,758
New Mexico.....	139	509,779	1,768	4,628,873	446	1,043,583
New York.....	20,400	108,891,212	196,913	811,711,968	96,144	453,997,141
North Carolina.....	589	2,837,848	8,579	21,604,705	3,240	8,757,546
North Dakota.....	139	360,575	2,690	5,821,707	586	1,208,520
Ohio.....	4,858	20,207,881	73,796	201,880,466	21,349	81,951,229
Oklahoma.....	633	2,751,774	7,958	36,113,681	2,330	8,328,595
Oregon.....	569	2,839,768	9,948	25,421,377	2,246	7,174,316
Pennsylvania.....	11,364	48,949,124	125,374	394,039,598	43,475	185,508,557
Rhode Island.....	663	3,193,057	7,015	25,484,868	3,020	17,508,135
South Carolina.....	377	1,099,411	3,585	9,030,106	1,018	2,773,411
South Dakota.....	71	151,363	3,087	6,392,751	798	1,583,496
Tennessee.....	825	3,015,640	8,526	25,676,016	3,681	11,734,790
Texas.....	2,433	10,107,623	24,292	79,647,813	8,199	28,099,914
Utah.....	131	546,169	4,771	10,384,166	715	2,215,405
Vermont.....	215	698,066	2,305	6,437,428	1,124	5,039,457
Virginia.....	1,019	3,715,960	10,103	28,993,894	3,985	11,932,813
Washington.....	1,285	4,378,095	20,424	49,654,448	4,571	12,550,474
West Virginia.....	587	2,141,417	11,176	28,197,900	2,185	7,382,765
Wisconsin.....	1,259	4,386,485	32,381	76,889,080	9,338	25,329,231
Wyoming.....	81	320,671	3,759	8,647,489	357	930,985
Total.....	100,284	436,421,796	1,146,871	3,639,033,908	449,727	1,750,899,706

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

² Alaska included in the State of Washington.

TABLE 4.—Individual returns—Number of returns and net income distributed according to sex and family relationship, by States and Territories—Continued

States and Territories	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of re-returns	Net income ¹	Number of re-returns	Net income ¹	Number of returns	Net income ¹
Alabama.....	580	\$4, 166, 018	-----	-----	28, 540	\$136, 523, 003
Alaska ²	67	660, 913	-----	-----	10, 509	41, 716, 578
Arizona.....	377	2, 388, 749	959	\$8, 344, 917	19, 363	84, 661, 070
Arkansas.....	9, 298	84, 883, 495	279	4, 437, 650	315, 344	1, 571, 673, 688
California.....	1, 140	7, 352, 508	-----	-----	35, 110	154, 804, 655
Colorado.....	3, 043	29, 740, 061	-----	-----	81, 449	433, 776, 846
Connecticut.....	416	5, 600, 208	-----	-----	9, 301	70, 544, 423
Delaware.....	1, 315	10, 373, 661	-----	-----	40, 024	198, 055, 768
District of Columbia.....	1, 410	15, 621, 067	-----	-----	56, 109	322, 601, 033
Florida.....	909	6, 595, 312	-----	-----	36, 744	171, 146, 482
Georgia.....	253	2, 058, 340	-----	-----	9, 146	42, 950, 279
Hawaii.....	49	196, 685	1, 220	7, 230, 967	11, 617	39, 887, 951
Idaho.....	11, 152	93, 944, 404	-----	-----	374, 725	1, 995, 011, 009
Illinois.....	1, 661	13, 456, 391	-----	-----	77, 126	358, 624, 820
Indiana.....	843	5, 756, 144	-----	-----	49, 476	203, 015, 362
Iowa.....	789	4, 576, 774	-----	-----	32, 732	153, 673, 206
Kansas.....	793	6, 316, 913	-----	-----	32, 821	169, 100, 987
Kentucky.....	257	1, 513, 188	7, 117	63, 098, 936	38, 996	185, 478, 858
Louisiana.....	655	5, 653, 260	-----	-----	19, 709	107, 979, 170
Maine.....	2, 116	19, 304, 614	-----	-----	67, 160	374, 758, 859
Maryland.....	8, 407	70, 183, 620	-----	-----	224, 042	1, 147, 576, 498
Massachusetts.....	3, 840	39, 380, 050	-----	-----	176, 804	905, 814, 790
Michigan.....	2, 372	13, 618, 184	-----	-----	64, 227	296, 414, 294
Minnesota.....	403	2, 037, 942	-----	-----	17, 196	64, 559, 892
Mississippi.....	2, 359	24, 384, 968	-----	-----	99, 509	512, 801, 163
Missouri.....	165	904, 597	-----	-----	16, 191	59, 289, 994
Montana.....	663	3, 014, 463	-----	-----	33, 532	134, 153, 838
Nebraska.....	27	179, 506	328	2, 198, 194	4, 797	16, 795, 822
Nevada.....	546	3, 205, 295	-----	-----	15, 276	66, 748, 817
New Hampshire.....	5, 953	56, 115, 270	-----	-----	176, 320	1, 032, 297, 571
New Jersey.....	54	222, 467	702	4, 898, 551	6, 513	24, 631, 507
New Mexico.....	25, 441	334, 039, 334	-----	-----	753, 044	4, 984, 020, 281
New York.....	948	6, 273, 180	-----	-----	35, 332	153, 231, 981
North Carolina.....	133	458, 026	-----	-----	9, 881	33, 169, 117
North Dakota.....	5, 626	62, 281, 325	-----	-----	231, 196	1, 146, 495, 871
Ohio.....	1, 060	9, 868, 486	-----	-----	37, 497	223, 036, 805
Oklahoma.....	698	4, 890, 825	-----	-----	30, 955	135, 030, 190
Oregon.....	10, 179	104, 084, 996	-----	-----	397, 575	2, 138, 168, 594
Pennsylvania.....	970	10, 437, 066	-----	-----	26, 362	155, 050, 974
Rhode Island.....	316	1, 463, 289	-----	-----	13, 809	53, 060, 331
South Carolina.....	116	403, 795	-----	-----	12, 414	38, 153, 263
South Dakota.....	980	6, 436, 700	-----	-----	35, 495	175, 714, 293
Tennessee.....	1, 068	4, 709, 744	23, 291	208, 551, 344	111, 435	547, 562, 501
Texas.....	249	2, 011, 217	-----	-----	13, 568	53, 832, 169
Utah.....	274	1, 795, 389	-----	-----	8, 646	42, 209, 083
Vermont.....	844	6, 149, 543	-----	-----	37, 797	176, 024, 673
Virginia.....	450	2, 144, 720	8, 492	65, 161, 773	61, 950	245, 592, 050
Washington.....	711	4, 105, 981	-----	-----	32, 544	141, 396, 917
West Virginia.....	1, 418	14, 666, 886	-----	-----	99, 251	407, 642, 742
Wisconsin.....	127	589, 958	-----	-----	8, 930	31, 750, 581
Wyoming.....	-----	-----	-----	-----	-----	-----
Total.....	113, 550	1, 110, 205, 587	42, 388	363, 922, 332	4, 138, 092	21, 958, 505, 649

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

² Alaska included in the State of Washington.

TABLE 5.—*Individual returns—Number of returns and net income distributed according to sex and family relationship, by income classes*

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Joint returns of husbands and wives, with or without dependent children, including husbands whose wives, though living with them, file separate returns		Single men—Heads of families	
	Number of returns	Net income ¹	Number of returns	Net income ¹
Under \$1,000 ²	48,983	\$27,111,323	3,309	\$2,025,994
Under \$1,000.....	1,018	676,361	68	33,454
\$1,000 to \$2,000 ²	117,680	185,651,227	75,179	129,307,224
\$1,000 to \$2,000.....	36,621	63,932,972	3	4,305
\$2,000 to \$3,000 ²	226,139	573,643,886	88,847	214,232,188
\$2,000 to \$3,000.....	9,991	24,785,707	244	670,117
\$3,000 to \$4,000 ²	424,997	1,496,100,903	36,121	122,856,596
\$3,000 to \$4,000.....	97,117	367,399,298	4,832	18,238,092
\$4,000 to \$5,000 ²	160,571	698,639,914	8,092	35,284,017
\$4,000 to \$5,000.....	242,795	1,108,384,218	14,184	64,326,553
\$5,000 to \$6,000 ²	16,904	91,129,886	788	4,259,130
\$5,000 to \$6,000.....	137,002	749,831,913	7,632	41,763,555
\$6,000 to \$7,000 ²	6,247	40,233,986	339	2,180,648
\$6,000 to \$7,000.....	96,279	622,593,169	5,451	35,200,500
\$7,000 to \$8,000 ²	3,496	26,067,576	196	1,455,209
\$7,000 to \$8,000.....	70,494	526,691,368	3,964	29,605,261
\$8,000 to \$9,000 ²	2,471	20,919,955	138	1,163,688
\$8,000 to \$9,000.....	48,651	412,450,456	2,892	24,555,470
\$9,000 to \$10,000 ²	1,981	18,798,724	113	1,074,815
\$9,000 to \$10,000.....	40,231	381,556,372	2,300	21,812,828
\$10,000 to \$11,000.....	30,959	324,125,437	1,831	19,180,864
\$11,000 to \$12,000.....	24,714	283,781,894	1,403	16,091,264
\$12,000 to \$13,000.....	19,763	246,686,834	1,158	14,449,750
\$13,000 to \$14,000.....	16,446	221,787,341	967	13,035,366
\$14,000 to \$15,000.....	13,689	198,313,155	811	11,752,990
\$15,000 to \$20,000.....	43,533	749,495,109	2,531	43,449,033
\$20,000 to \$25,000.....	23,004	512,671,157	1,378	30,652,805
\$25,000 to \$30,000.....	13,733	375,036,155	882	24,086,939
\$30,000 to \$40,000.....	15,213	522,897,691	906	31,015,214
\$40,000 to \$50,000.....	7,891	351,117,398	449	19,954,837
\$50,000 to \$60,000.....	4,806	262,539,294	295	16,029,805
\$60,000 to \$70,000.....	3,114	201,187,127	182	11,872,827
\$70,000 to \$80,000.....	2,073	154,768,814	127	9,499,218
\$80,000 to \$90,000.....	1,614	136,774,649	99	8,366,117
\$90,000 to \$100,000.....	1,111	105,480,597	67	6,310,660
\$100,000 to \$150,000.....	2,884	348,564,049	167	19,961,966
\$150,000 to \$200,000.....	1,127	193,674,289	59	10,100,475
\$200,000 to \$250,000.....	571	127,634,161	25	5,533,240
\$250,000 to \$300,000.....	328	89,898,770	19	5,334,966
\$300,000 to \$400,000.....	334	115,013,821	19	6,679,094
\$400,000 to \$500,000.....	192	85,588,824	6	2,762,695
\$500,000 to \$750,000.....	204	121,428,962	8	5,041,821
\$750,000 to \$1,000,000.....	86	73,693,841	.....	.....
\$1,000,000 to \$1,500,000.....	74	91,636,978	3	3,939,530
\$1,500,000 to \$2,000,000.....	26	43,845,404	2	3,201,903
\$2,000,000 to \$3,000,000.....	23	57,788,478	3	(³)
\$3,000,000 to \$4,000,000.....	8	26,920,522	.....	.....
\$4,000,000 to \$5,000,000.....	4	18,671,099	.....	.....
\$5,000,000 and over.....	10	78,298,977	1	(³)
Classes grouped ².....	.....	.....	.....	13,749,256
Total.....	2,017,182	13,555,920,041	268,090	1,102,102,279
Nontaxable ²	1,009,469	3,178,297,380	213,122	513,839,509
Taxable.....	1,007,713	10,377,622,661	54,968	588,262,770

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

² Nontaxable. Specific exemptions exceed net income.

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

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

Income classes	Single women—Heads of families		Single men—Not heads of families		Single women—Not heads of families	
	Number of returns	Net income ¹	Number of returns	Net income ¹	Number of returns	Net income ¹
Under \$1,000 ²	1,597	\$971,244	32,195	\$18,175,716	15,419	\$8,805,460
Under \$1,000.....			428	252,739	270	177,092
\$1,000 to \$2,000 ²	34,622	58,566,747	139,028	208,738,658	85,413	129,268,453
\$1,000 to \$2,000.....	14	24,323	403,875	711,515,346	132,073	229,002,796
\$2,000 to \$3,000 ²	29,261	70,293,690	19,080	44,666,104	16,500	39,812,433
\$2,000 to \$3,000.....	89	236,134	337,288	808,637,214	91,586	219,307,771
\$3,000 to \$4,000 ²	11,194	38,239,263	4,877	16,624,588	6,899	23,613,611
\$3,000 to \$4,000.....	1,129	4,215,000	89,797	311,411,379	31,860	110,389,645
\$4,000 to \$5,000 ²	3,292	14,517,726	3,078	13,643,212	4,084	18,166,152
\$4,000 to \$5,000.....	3,726	16,789,725	40,816	182,585,799	16,844	75,191,350
\$5,000 to \$6,000 ²	679	3,709,745	887	4,855,771	1,339	7,329,090
\$5,000 to \$6,000.....	2,217	12,154,266	14,621	79,941,128	6,798	37,233,143
\$6,000 to \$7,000 ²	460	2,983,856	662	4,289,925	1,095	7,095,116
\$6,000 to \$7,000.....	1,613	10,431,446	10,311	66,682,578	5,149	33,327,793
\$7,000 to \$8,000 ²	296	2,214,050	525	3,926,722	811	6,059,400
\$7,000 to \$8,000.....	1,347	10,070,387	7,401	55,332,861	3,911	29,240,697
\$8,000 to \$9,000 ²	250	2,123,773	403	3,414,594	608	5,165,975
\$8,000 to \$9,000.....	994	8,442,032	5,532	47,009,465	3,092	26,199,646
\$9,000 to \$10,000 ²	212	2,013,661	340	3,224,228	520	4,933,442
\$9,000 to \$10,000.....	832	7,894,653	4,381	41,543,376	2,514	23,836,485
\$10,000 to \$11,000.....	734	7,702,390	3,731	39,063,277	2,450	25,693,942
\$11,000 to \$12,000.....	675	7,756,215	3,019	34,665,068	2,024	23,249,438
\$12,000 to \$13,000.....	513	6,393,976	2,344	29,266,492	1,725	21,527,102
\$13,000 to \$14,000.....	441	5,950,980	2,114	28,491,797	1,440	19,405,428
\$14,000 to \$15,000.....	396	5,736,139	1,730	25,107,891	1,259	18,267,565
\$15,000 to \$20,000.....	1,214	20,935,962	5,806	99,959,117	4,271	73,657,885
\$20,000 to \$25,000.....	733	16,324,126	3,270	72,832,544	2,493	55,465,609
\$25,000 to \$30,000.....	458	12,433,324	2,083	56,938,253	1,719	46,965,348
\$30,000 to \$40,000.....	486	16,787,777	2,419	83,402,042	1,893	65,109,776
\$40,000 to \$50,000.....	252	11,199,964	1,335	59,295,003	1,101	49,012,505
\$50,000 to \$60,000.....	151	8,200,046	832	45,403,123	638	34,789,311
\$60,000 to \$70,000.....	116	7,480,119	562	36,375,280	419	27,076,785
\$70,000 to \$80,000.....	56	4,211,600	406	30,247,734	307	22,920,224
\$80,000 to \$90,000.....	46	3,930,421	270	22,881,341	215	18,263,697
\$90,000 to \$100,000.....	34	3,202,892	213	20,136,433	151	14,283,124
\$100,000 to \$150,000.....	89	10,486,220	555	66,983,347	434	52,537,205
\$150,000 to \$200,000.....	29	4,943,466	249	42,815,634	154	26,466,604
\$200,000 to \$250,000.....	11	2,472,616	103	22,886,277	69	15,365,599
\$250,000 to \$300,000.....	7	1,932,268	70	19,188,209	36	9,908,256
\$300,000 to \$400,000.....	8	2,741,488	87	30,473,214	57	19,428,719
\$400,000 to \$500,000.....	5	2,259,442	43	19,275,785	27	12,243,794
\$500,000 to \$750,000.....	4	(³)	42	25,705,536	30	17,344,190
\$750,000 to \$1,000,000.....			30	25,573,674	10	8,759,760
\$1,000,000 to \$1,500,000.....	1	(³)	14	17,192,713	11	13,555,454
\$1,500,000 to \$2,000,000.....			6	11,319,377	5	8,482,292
\$2,000,000 to \$3,000,000.....			6	15,120,048		
\$3,000,000 to \$4,000,000.....	1	(³)	3	10,400,112	1	(³)
\$4,000,000 to \$5,000,000.....			1	(³)	3	(³)
\$5,000,000 and over.....			3	(³)		
Classes grouped ³		7,448,644		21,563,184		16,964,514
Total.....	100,284	436,421,796	1,146,871	3,639,033,908	449,727	1,750,899,706
Nontaxable ²	81,863	195,633,755	201,075	321,559,518	132,688	250,249,132
Taxable.....	18,421	240,788,041	945,796	3,317,474,390	317,039	1,500,650,574

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

² Nontaxable. Specific exemptions exceed net income.

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

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

Income classes	Wives filing separate returns from husbands		Community property income		Grand total	
	Number of returns	Net income ¹	Number of returns	Net income ¹	Number of returns	Net income ¹
Under \$1,000 ²	5,308	\$2,898,739	853	\$424,730	107,664	\$60,413,206
Under \$1,000.....	10,050	5,678,016	15	6,680	11,849	6,824,342
\$1,000 to \$2,000 ²	6,639	9,949,479	1,395	2,131,227	459,956	723,613,015
\$1,000 to \$2,000.....	12,825	19,559,301	152	265,064	555,563	1,024,304,107
\$2,000 to \$3,000 ²	4,268	10,369,988	899	2,148,005	384,994	955,166,894
\$2,000 to \$3,000.....	11,403	28,258,590	2,197	5,840,771	452,798	1,087,736,304
\$3,000 to \$4,000 ²	3,140	10,861,163	621	2,210,634	487,849	1,710,506,758
\$3,000 to \$4,000.....	8,589	30,125,736	5,105	18,070,389	238,429	859,849,539
\$4,000 to \$5,000 ²	1,878	8,519,639	351	1,566,845	181,346	790,337,505
\$4,000 to \$5,000.....	7,048	31,708,821	7,363	33,108,537	332,776	1,512,095,033
\$5,000 to \$6,000 ²	844	4,623,180	147	809,657	21,588	116,716,459
\$5,000 to \$6,000.....	4,478	24,485,853	4,736	25,996,478	177,484	971,406,336
\$6,000 to \$7,000 ²	702	4,535,512	128	223,551	9,633	62,142,594
\$6,000 to \$7,000.....	3,545	22,973,600	3,499	29,632,190	125,847	813,841,336
\$7,000 to \$8,000 ²	554	4,147,998	89	665,592	5,967	44,536,547
\$7,000 to \$8,000.....	2,930	21,911,431	2,599	19,401,386	92,646	692,253,391
\$8,000 to \$9,000 ²	464	3,929,493	68	577,344	4,402	37,294,822
\$8,000 to \$9,000.....	2,401	20,379,417	1,880	15,964,043	65,442	555,090,529
\$9,000 to \$10,000 ²	467	4,436,127	70	664,280	3,703	35,145,277
\$9,000 to \$10,000.....	2,077	19,743,525	1,502	14,228,836	53,837	510,616,075
\$10,000 to \$11,000.....	2,087	21,885,021	1,267	13,294,000	43,039	450,944,931
\$11,000 to \$12,000.....	1,799	20,663,651	944	10,815,486	34,578	397,023,316
\$12,000 to \$13,000.....	1,666	20,794,922	799	9,953,914	27,965	349,072,990
\$13,000 to \$14,000.....	1,411	19,035,662	636	8,555,682	23,455	316,262,256
\$14,000 to \$15,000.....	1,294	18,736,778	597	8,640,488	19,776	256,555,006
\$15,000 to \$20,000.....	4,395	75,966,509	1,697	29,277,006	63,447	1,092,740,621
\$20,000 to \$25,000.....	2,661	59,358,442	928	20,718,999	34,467	768,023,662
\$25,000 to \$30,000.....	1,843	50,447,783	462	12,642,452	21,180	578,550,254
\$30,000 to \$40,000.....	2,250	77,705,861	537	18,521,462	23,704	815,439,823
\$40,000 to \$50,000.....	1,272	56,557,037	303	13,526,398	12,603	560,663,142
\$50,000 to \$60,000.....	792	43,324,298	184	10,023,062	7,698	420,308,939
\$60,000 to \$70,000.....	539	34,803,062	118	7,583,617	5,050	326,378,817
\$70,000 to \$80,000.....	384	28,682,705	61	4,519,437	3,414	254,849,732
\$80,000 to \$90,000.....	249	21,127,564	41	3,479,598	2,534	214,823,387
\$90,000 to \$100,000.....	217	20,566,735	31	2,997,818	1,824	172,978,259
\$100,000 to \$150,000.....	540	65,240,349	55	6,416,779	4,724	570,189,915
\$150,000 to \$200,000.....	198	34,228,815	29	5,039,738	1,845	317,269,021
\$200,000 to \$250,000.....	108	24,222,691	10	2,136,789	897	200,251,373
\$250,000 to \$300,000.....	62	16,856,641	3	772,045	525	143,891,155
\$300,000 to \$400,000.....	63	21,856,039	8	2,564,358	576	198,756,733
\$400,000 to \$500,000.....	37	16,664,828	6	2,662,061	316	141,457,429
\$500,000 to \$750,000.....	35	21,307,573	2	(³)	325	194,732,900
\$750,000 to \$1,000,000.....	16	14,229,987	1	(³)	143	123,148,302
\$1,000,000 to \$1,500,000.....	14	15,911,231	-----	-----	117	143,321,982
\$1,500,000 to \$2,000,000.....	4	6,572,825	-----	-----	43	73,421,801
\$2,000,000 to \$3,000,000.....	2	(³)	-----	-----	34	86,278,668
\$3,000,000 to \$4,000,000.....	1	(³)	-----	-----	14	48,360,343
\$4,000,000 to \$5,000,000.....	1	(³)	-----	-----	9	41,335,421
\$5,000,000 and over.....	-----	-----	-----	-----	14	101,675,702
Classes grouped ³	-----	14,362,930	-----	2,244,304	-----	-----
Total.....	113,550	1,110,205,587	42,388	363,922,332	4,138,092	21,958,505,649
Nontaxable ²	24,264	64,271,318	4,621	12,022,465	1,667,102	4,535,873,077
Taxable.....	89,286	1,045,934,269	37,767	351,899,867	2,470,990	17,422,632,572

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

² Nontaxable. Specific exemptions exceed net income.

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

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

States and Territories	Number of returns	Sources of income				Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than two years
		Wages and salaries	Business	Partnerships		
Alabama.....	28,540	\$69,338,714	\$23,497,735	\$17,845,256	\$10,165,046	
Alaska ¹						
Arizona.....	10,509	20,491,850	10,255,587	3,604,100	2,366,145	
Arkansas.....	19,363	38,041,378	20,131,086	11,543,505	3,748,490	
California.....	315,344	621,920,748	286,908,254	106,494,175	126,409,446	
Colorado.....	35,110	69,308,283	33,668,405	13,705,952	7,830,096	
Connecticut.....	81,449	167,978,137	63,962,548	21,741,016	31,300,836	
Delaware.....	9,301	22,403,825	7,008,939	2,664,530	7,611,143	
District of Columbia.....	40,024	107,733,319	27,116,639	9,433,591	10,937,080	
Florida.....	56,109	150,614,429	62,054,253	36,361,031	89,962,002	
Georgia.....	36,744	100,836,374	29,801,098	17,824,208	8,951,181	
Hawaii.....	9,146	22,746,216	4,947,692	1,350,790	3,400,758	
Idaho.....	11,617	18,317,894	15,378,119	4,321,007	1,148,301	
Illinois.....	374,725	969,315,094	339,579,094	145,811,723	128,345,063	
Indiana.....	77,123	166,520,331	64,130,307	30,639,407	15,285,047	
Iowa.....	49,476	97,254,676	51,480,072	20,346,363	7,134,457	
Kansas.....	32,732	54,970,760	50,877,439	10,127,427	5,297,299	
Kentucky.....	32,821	80,912,912	29,096,231	13,377,342	12,461,184	
Louisiana.....	38,996	88,040,303	32,197,450	19,282,500	12,022,403	
Maine.....	19,709	38,054,696	22,473,811	5,758,125	6,467,631	
Maryland.....	67,160	175,213,002	45,027,451	20,664,288	19,742,753	
Massachusetts.....	224,042	514,165,599	174,952,918	79,640,372	69,911,141	
Michigan.....	176,804	423,683,385	156,502,891	50,876,192	63,101,264	
Minnesota.....	64,227	141,541,754	53,505,420	22,082,350	11,452,447	
Mississippi.....	17,196	31,551,169	18,871,044	9,136,003	4,570,614	
Missouri.....	99,509	268,381,430	74,816,332	32,618,938	23,405,742	
Montana.....	16,191	31,588,336	16,630,794	5,932,337	1,583,344	
Nebraska.....	33,532	57,317,299	38,758,573	10,310,391	5,671,831	
Nevada.....	4,797	8,720,940	4,176,104	1,632,868	786,509	
New Hampshire.....	15,276	26,799,573	13,710,148	3,665,236	3,942,757	
New Jersey.....	176,320	491,757,948	142,012,710	62,960,929	77,377,825	
New Mexico.....	6,513	11,327,183	7,711,524	2,402,157	1,167,473	
New York.....	753,044	2,114,232,071	557,889,112	501,325,955	359,096,491	
North Carolina.....	35,332	86,028,826	31,768,125	10,054,659	11,548,935	
North Dakota.....	9,881	15,444,829	13,844,734	4,188,681	822,577	
Ohio.....	231,196	587,832,051	200,031,457	73,527,034	54,738,950	
Oklahoma.....	37,497	79,912,415	52,245,191	27,405,215	14,387,239	
Oregon.....	30,955	65,230,964	32,193,612	11,924,505	5,886,208	
Pennsylvania.....	397,575	968,340,945	351,449,524	143,315,939	139,723,493	
Rhode Island.....	26,362	69,102,732	19,760,052	7,894,467	9,744,356	
South Carolina.....	13,809	31,755,872	11,882,316	5,177,463	2,387,397	
South Dakota.....	12,414	18,109,028	13,820,910	4,012,530	946,481	
Tennessee.....	35,495	86,403,778	27,701,942	18,769,827	9,044,141	
Texas.....	111,438	225,040,089	129,187,175	53,052,318	33,953,128	
Utah.....	13,568	30,069,969	11,182,113	3,935,469	1,431,670	
Vermont.....	8,646	16,520,952	8,333,980	3,127,183	2,060,808	
Virginia.....	37,797	89,475,817	27,407,377	14,740,470	10,974,707	
Washington.....	61,950	132,540,997	52,537,877	16,240,775	10,618,258	
West Virginia.....	32,544	73,273,855	25,350,362	11,002,472	7,614,994	
Wisconsin.....	99,251	201,381,454	75,906,077	25,936,956	16,512,271	
Wyoming.....	8,930	16,770,329	9,163,104	2,795,006	575,962	
Total.....	4,138,092	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374	

¹ Alaska included in the State of Washington.

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

States and Territories	Sources of income—Continued					
	Capital net gain from sale of assets held more than 2 years ²	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary
Alabama.....	\$2,384,044	\$12,210,321	\$12,504,637	\$166,773	\$14,917,999	\$1,284,009
Alaska ¹						
Arizona.....	195,148	3,117,549	3,707,194	30,591	4,333,839	291,181
Arkansas.....	101,298	11,318,851	6,868,207	102,537	10,300,077	1,020,885
California.....	72,430,401	174,578,519	154,984,969	1,392,288	248,428,918	19,018,221
Colorado.....	3,698,418	13,971,618	18,932,395	321,679	27,042,710	1,401,552
Connecticut.....	16,400,738	20,299,396	41,676,471	739,615	114,167,231	6,949,765
Delaware.....	3,761,444	2,515,956	5,111,461	99,176	29,860,871	605,023
District of Columbia.....	5,484,851	12,059,893	20,385,780	411,537	29,474,579	5,366,588
Florida.....	11,960,642	33,586,279	37,417,026	460,263	52,219,566	4,411,957
Georgia.....	1,869,781	14,673,099	11,169,119	118,536	25,236,638	1,612,496
Hawaii.....	1,109,057	2,586,936	2,820,461	24,248	11,044,514	947,179
Idaho.....		2,568,809	3,244,153	23,169	2,875,368	119,832
Illinois.....	73,072,607	166,652,709	163,611,354	2,250,668	313,696,394	22,137,622
Indiana.....	20,702,477	28,020,949	13,414,643	884,802	53,838,344	2,070,359
Iowa.....	1,626,630	14,654,893	25,258,776	150,015	29,633,764	1,752,660
Kansas.....	1,071,885	28,133,105	12,323,731	157,327	15,562,067	915,666
Kentucky.....	2,373,227	10,729,070	12,365,074	561,790	33,608,211	1,697,541
Louisiana.....	2,066,080	17,947,832	18,434,908	361,806	29,873,635	1,074,790
Maine.....	6,505,212	4,720,692	15,439,194	202,741	23,769,997	1,809,504
Maryland.....	13,093,024	18,487,488	42,809,787	756,147	71,148,738	10,303,122
Massachusetts.....	43,952,142	42,125,191	103,355,609	2,144,725	273,326,780	22,789,336
Michigan.....	43,729,925	59,068,364	69,407,350	1,257,060	159,845,905	7,317,606
Minnesota.....	4,677,856	17,468,313	28,032,337	493,386	55,887,038	2,666,410
Mississippi.....	477,388	6,295,714	5,903,682	69,281	6,768,238	368,424
Missouri.....	16,441,372	37,928,066	42,000,721	1,347,246	97,106,377	4,746,889
Montana.....	196,142	3,730,955	4,690,046	72,925	5,241,842	215,865
Nebraska.....	514,796	13,136,025	14,889,575	101,059	13,794,544	1,310,962
Nevada.....	81,080	771,911	1,004,683	7,569	1,517,433	55,702
New Hampshire.....	1,454,520	3,377,916	6,152,139	116,266	15,878,265	595,227
New Jersey.....	37,893,787	48,806,247	97,958,395	1,142,885	178,204,433	15,234,702
New Mexico.....	326,911	2,000,196	2,166,744	12,924	1,992,481	194,706
New York.....	288,610,364	185,479,420	463,400,554	10,005,506	1,019,252,270	100,702,314
North Carolina.....	2,588,863	12,927,395	7,138,871	238,142	30,437,391	1,041,662
North Dakota.....	58,958	2,207,026	3,863,912	23,187	2,138,662	201,304
Ohio.....	45,279,709	76,621,170	54,165,262	3,112,345	238,947,019	7,832,925
Oklahoma.....	10,482,223	38,436,537	19,392,884	327,251	27,065,983	7,919,898
Oregon.....	3,830,448	11,068,916	14,382,847	217,358	15,317,313	1,008,409
Pennsylvania.....	123,593,321	118,616,072	183,679,469	3,881,777	412,882,227	52,911,230
Rhode Island.....	4,440,350	7,671,581	14,958,561	347,730	38,617,747	4,253,628
South Carolina.....	67,530	4,193,421	5,752,325	30,771	7,426,768	624,657
South Dakota.....	378	2,872,294	3,540,005	52,818	2,327,449	76,945
Tennessee.....	3,392,086	13,693,763	12,119,581	191,487	28,242,340	1,225,951
Texas.....	18,320,839	80,993,544	51,035,164	805,900	60,746,408	5,583,653
Utah.....	442,110	2,522,559	4,101,943	92,664	8,934,407	352,216
Vermont.....	683,783	1,743,062	5,438,857	58,560	9,478,779	611,518
Virginia.....	3,499,792	12,825,164	14,098,309	362,199	35,259,898	2,259,842
Washington.....	2,978,397	16,847,015	22,050,974	299,234	27,624,795	1,631,603
West Virginia.....	2,595,228	10,660,394	6,446,862	422,274	30,197,438	884,865
Wisconsin.....	12,396,872	21,690,071	49,942,106	289,278	63,278,996	3,519,071
Wyoming.....	3,400	2,097,447	2,546,325	42,615	2,817,088	434,992
Total.....	912,917,534	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460

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

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

States and Territories	Total income	General deductions			Net income ¹
		Miscellaneous	Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years	Contributions	
Alabama	\$164,314,534	\$23,907,583	\$106,962	\$3,776,986	\$136,523,003
Alaska ¹					
Arizona	48,393,184	6,185,760	59,410	431,436	41,716,578
Arkansas	103,176,317	16,199,635	53,345	2,232,267	84,661,070
California	1,812,565,939	213,025,321	5,936,226	21,930,704	1,571,673,688
Colorado	189,881,108	30,767,201	1,412,970	2,896,282	154,804,655
Connecticut	485,215,753	38,313,775	3,726,907	9,398,225	433,776,846
Delaware	81,642,368	8,701,504	554,428	1,842,013	70,544,423
District of Columbia	228,403,857	26,155,157	599,472	3,593,460	198,055,768
Florida	479,047,448	144,068,179	4,633,854	7,744,382	322,601,033
Georgia	212,092,530	36,128,094	107,239	4,710,715	171,146,482
Hawaii	50,977,851	7,281,569	77,984	668,019	42,950,279
Idaho	47,996,652	7,895,800	296,002	416,899	39,887,951
Illinois	2,321,472,328	273,534,368	17,762,771	38,164,180	1,995,011,009
Indiana	395,506,666	28,231,540	746,284	7,904,022	368,624,820
Iowa	249,292,309	41,420,524	692,313	4,164,110	203,015,362
Kansas	179,437,306	22,518,727	49,273	3,196,100	153,673,206
Kentucky	197,182,582	22,553,227	1,108,954	4,419,414	169,100,987
Louisiana	221,810,707	31,204,819	1,608,156	3,518,882	185,478,858
Maine	125,201,603	14,702,892	278,504	2,241,029	107,979,170
Maryland	417,245,800	32,995,441	2,698,003	6,793,497	374,758,859
Massachusetts	1,326,363,813	138,111,491	16,706,242	23,969,582	1,147,576,499
Michigan	1,034,519,942	102,363,576	6,949,089	19,692,487	905,814,790
Minnesota	337,827,311	32,983,915	1,442,960	6,986,142	296,414,294
Mississippi	84,011,557	16,926,155	79,103	2,146,407	64,859,892
Missouri	598,793,006	69,642,947	3,990,299	12,358,597	512,801,163
Montana	69,882,586	10,029,425	13,511	549,656	59,289,994
Nebraska	155,805,055	18,123,328	812,372	2,715,517	134,153,838
Nevada	18,754,799	1,862,605	14,825	81,547	16,795,822
New Hampshire	75,692,047	7,411,307	362,705	1,174,218	66,743,817
New Jersey	1,153,349,861	92,978,595	5,286,976	22,786,719	1,032,297,571
New Mexico	29,302,299	4,276,545	95,132	299,115	24,631,507
New York	5,599,994,057	424,389,304	75,795,054	115,789,418	4,984,020,281
North Carolina	193,772,869	33,930,149	442,083	6,168,656	153,231,981
North Dakota	42,793,870	8,894,800	81,312	648,641	33,169,117
Ohio	1,342,087,922	158,256,002	7,460,729	29,875,320	1,146,495,871
Oklahoma	277,574,836	48,008,410	1,395,570	5,134,051	223,036,805
Oregon	161,060,580	23,286,502	936,510	1,807,378	135,030,190
Pennsylvania	2,498,393,997	293,929,114	7,987,574	58,308,715	2,138,168,594
Rhode Island	176,790,844	16,373,095	1,726,791	3,639,984	155,050,974
South Carolina	69,298,520	14,215,952	145,010	1,877,227	53,060,331
South Dakota	45,758,838	6,904,785	4,062	696,728	38,153,263
Tennessee	200,787,896	19,926,488	400,003	4,747,112	175,714,293
Texas	658,718,218	98,289,574	945,349	11,920,794	547,562,501
Utah	63,065,120	8,026,465	294,596	911,890	53,832,169
Vermont	48,057,482	4,804,142	89,346	954,911	42,209,083
Virginia	210,903,575	28,478,338	561,113	5,839,451	176,024,673
Washington	283,369,928	34,393,208	577,813	2,801,849	245,592,050
West Virginia	168,418,744	23,711,198	124,984	3,215,645	141,396,917
Wisconsin	470,853,152	55,654,744	800,836	6,754,830	407,642,742
Wyoming	37,246,268	5,030,976	154,612	310,999	31,750,581
Total	25,447,435,831	2,826,509,251	178,215,623	484,205,308	21,958,505,649

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

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

[Income returned for the calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 21]

Income classes	Number of returns	Sources of income				Profits from sale of real estate, stocks, bonds, etc., other than capital net gain from sale of assets held more than 2 years
		Wages and salaries	Business	Partnerships		
Under \$1,000 ¹	107,664	\$43,278,082	\$59,324,611	\$5,362,334	\$4,103,101	
Under \$1,000.....	11,849	1,680,362	686,082	128,002	727,269	
\$1,000 to \$2,000 ¹	459,956	553,566,683	175,564,143	16,257,125	10,848,559	
\$1,000 to \$2,000.....	585,563	870,852,621	57,022,241	15,701,016	5,764,292	
\$2,000 to \$3,000 ¹	381,994	502,266,092	312,830,827	38,253,532	19,524,430	
\$2,000 to \$3,000.....	452,798	787,757,966	84,747,253	32,566,449	17,709,233	
\$3,000 to \$4,000 ¹	487,849	1,089,137,775	445,645,089	83,886,405	43,775,150	
\$3,000 to \$4,000.....	238,429	485,527,379	142,841,467	50,448,518	32,787,311	
\$4,000 to \$5,000 ¹	181,346	476,630,566	167,454,181	47,682,835	32,869,971	
\$4,000 to \$5,000.....	332,776	820,222,440	388,256,970	112,508,515	73,238,071	
\$5,000 to \$6,000 ¹	21,588	49,038,790	20,071,156	6,124,022	6,095,925	
\$5,000 to \$6,000.....	177,454	518,409,645	251,172,241	91,559,375	50,116,722	
\$6,000 to \$7,000 ¹	9,633	19,682,046	4,846,013	1,926,234	4,076,668	
\$6,000 to \$7,000.....	125,847	419,244,307	194,190,002	83,106,373	50,532,545	
\$7,000 to \$8,000 ¹	5,967	11,633,831	1,907,645	1,423,287	2,838,919	
\$7,000 to \$8,000.....	92,646	343,076,310	156,672,933	72,748,325	49,405,092	
\$8,000 to \$9,000 ¹	4,402	8,658,091	1,907,048	1,081,999	2,191,575	
\$8,000 to \$9,000.....	65,442	268,202,238	123,345,392	62,746,289	46,386,719	
\$9,000 to \$10,000 ¹	3,703	7,287,156	1,187,751	710,400	2,420,949	
\$9,000 to \$10,000.....	53,537	239,744,009	102,486,502	56,298,530	43,262,490	
\$10,000 to \$11,000.....	43,039	196,344,791	80,114,790	48,313,767	41,934,798	
\$11,000 to \$12,000.....	34,578	167,968,664	68,358,706	42,914,883	38,840,809	
\$12,000 to \$13,000.....	27,968	141,396,982	59,705,823	38,109,858	36,280,673	
\$13,000 to \$14,000.....	23,455	124,899,867	51,817,274	34,327,134	33,588,953	
\$14,000 to \$15,000.....	19,776	114,594,159	43,178,962	29,551,011	31,001,776	
\$15,000 to \$20,000.....	63,447	406,630,262	150,534,244	117,460,261	134,208,162	
\$20,000 to \$25,000.....	34,467	256,417,252	94,723,844	84,228,579	100,545,057	
\$25,000 to \$30,000.....	21,180	178,442,625	60,718,488	61,271,393	82,439,042	
\$30,000 to \$40,000.....	23,704	229,202,543	75,428,065	89,029,211	114,636,059	
\$40,000 to \$50,000.....	12,603	139,237,597	43,772,075	61,500,186	69,286,115	
\$50,000 to \$60,000.....	7,698	93,128,976	33,009,058	46,208,786	45,428,722	
\$60,000 to \$70,000.....	5,050	69,159,166	20,031,018	35,054,514	28,956,882	
\$70,000 to \$80,000.....	3,414	49,844,542	15,067,642	28,186,366	19,397,945	
\$80,000 to \$90,000.....	2,534	41,777,681	10,421,718	23,657,610	16,525,034	
\$90,000 to \$100,000.....	1,824	30,402,118	10,763,213	19,875,828	11,247,586	
\$100,000 to \$150,000.....	4,724	89,137,434	25,880,635	55,549,274	38,956,448	
\$150,000 to \$200,000.....	1,845	44,730,344	9,768,611	36,010,877	23,405,758	
\$200,000 to \$250,000.....	897	27,430,845	6,032,075	20,878,561	13,400,935	
\$250,000 to \$300,000.....	525	14,951,513	4,845,006	17,825,960	9,758,198	
\$300,000 to \$400,000.....	576	18,760,722	5,755,930	14,208,780	15,119,056	
\$400,000 to \$500,000.....	316	10,819,802	3,009,452	10,504,776	8,594,398	
\$500,000 to \$750,000.....	325	11,320,064	4,042,379	11,603,035	10,860,125	
\$750,000 to \$1,000,000.....	143	5,572,124	1,325,248	11,067,176	7,263,169	
\$1,000,000 to \$1,500,000.....	117	6,957,819	407,208	4,755,954	11,367,940	
\$1,500,000 to \$2,000,000.....	43	4,048,341	-----	5,333,533	1,921,266	
\$2,000,000 to \$3,000,000.....	34	3,914,735	-----	4,275,217	2,715,228	
\$3,000,000 to \$4,000,000.....	14	394,554	264,963	287,960	6,106,466	
\$4,000,000 to \$5,000,000.....	9	320,280	15,283	2,567	8,647,294	
\$5,000,000 and over.....	14	612,339	1,744,431	13,408	4,516,469	
Total.....	4,138,092	9,994,314,530	3,572,895,708	1,732,581,033	1,465,625,374	
Nontaxable ¹	1,667,102	2,761,179,112	1,190,738,464	202,708,176	128,745,247	
Taxable.....	2,470,990	7,233,135,418	2,382,157,244	1,529,872,857	1,336,880,127	

¹ Nontaxable. Specific exemptions exceed net income.

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

Income classes	Sources of income—Continued					
	Capital net gain from sale of assets held more than 2 years ²	Rents and royalties	Interest and investment income	Interest on Government obligations reported for surtax	Dividends	Fiduciary
Under \$1,000 ¹		\$31,563,599	\$16,135,548	-----	\$19,441,185	\$1,323,728
Under \$1,000.....		2,123,521	5,507,913	-----	2,174,298	166,986
\$1,000 to \$2,000 ¹		71,996,457	55,385,170	-----	34,224,597	3,308,145
\$1,000 to \$2,000.....		58,539,203	63,293,059	-----	10,345,405	5,093,964
\$2,000 to \$3,000 ¹		102,030,206	65,775,839	-----	49,562,062	2,186,360
\$2,000 to \$3,000.....		82,990,615	107,073,837	-----	33,998,777	12,572,930
\$3,000 to \$4,000 ¹		125,381,299	95,972,680	-----	83,676,231	5,276,510
\$3,000 to \$4,000.....		86,291,197	104,486,878	-----	36,734,615	10,398,125
\$4,000 to \$5,000 ¹		57,519,155	50,259,495	-----	103,869,196	4,859,050
\$4,000 to \$5,000.....		142,343,949	155,032,936	-----	56,201,431	14,927,990
\$5,000 to \$6,000 ¹		8,301,019	12,648,131	-----	47,032,810	1,437,736
\$5,000 to \$6,000.....		70,894,561	80,760,026	-----	43,076,102	12,152,422
\$6,000 to \$7,000 ¹		3,632,206	7,682,876	-----	41,630,420	1,236,143
\$6,000 to \$7,000.....		57,109,413	70,090,888	-----	49,157,172	12,562,318
\$7,000 to \$8,000 ¹		2,510,962	5,938,551	-----	35,947,318	861,745
\$7,000 to \$8,000.....		47,079,297	64,143,307	-----	51,052,864	10,722,487
\$8,000 to \$9,000 ¹		1,777,889	4,997,501	-----	31,315,079	551,534
\$8,000 to \$9,000.....		38,807,897	55,331,236	-----	51,044,368	10,183,092
\$9,000 to \$10,000 ¹		1,591,757	4,340,829	-----	32,022,849	584,899
\$9,000 to \$10,000.....		33,124,624	47,702,054	-----	53,030,313	9,190,870
\$10,000 to \$11,000.....		28,708,612	43,203,649	\$1,372,044	75,536,015	8,329,180
\$11,000 to \$12,000.....		25,521,884	39,450,015	1,252,543	71,193,215	8,784,918
\$12,000 to \$13,000.....		21,327,294	34,690,986	1,186,533	66,840,169	7,553,354
\$13,000 to \$14,000.....		19,250,168	32,103,250	1,121,691	63,168,140	7,181,930
\$14,000 to \$15,000.....		17,195,051	29,709,623	1,168,216	61,555,402	6,600,052
\$15,000 to \$20,000.....		64,754,365	112,095,397	4,654,335	263,095,242	25,799,910
\$20,000 to \$25,000.....		40,850,877	83,423,489	3,480,271	213,057,777	20,573,030
\$25,000 to \$30,000.....		30,617,660	61,868,121	2,574,801	177,722,004	17,772,370
\$30,000 to \$40,000.....	\$8,887,493	42,878,167	83,722,752	3,822,155	278,501,230	22,295,018
\$40,000 to \$50,000.....	19,271,944	26,823,925	59,514,904	2,979,702	210,383,129	16,314,930
\$50,000 to \$60,000.....	27,297,735	17,530,881	40,441,208	1,975,308	166,593,465	12,245,927
\$60,000 to \$70,000.....	31,410,927	14,157,408	33,563,669	1,781,698	135,912,539	8,880,611
\$70,000 to \$80,000.....	30,202,764	10,117,376	24,761,915	1,156,417	109,306,610	5,798,795
\$80,000 to \$90,000.....	27,588,874	7,295,079	19,855,841	948,135	93,527,730	4,720,117
\$90,000 to \$100,000.....	25,009,604	5,746,556	14,813,402	733,691	73,443,274	4,843,284
\$100,000 to \$150,000.....	100,669,193	17,343,930	49,101,417	2,069,696	271,148,040	12,084,544
\$150,000 to \$200,000.....	68,870,519	7,452,439	23,495,480	1,009,937	147,969,759	4,857,443
\$200,000 to \$250,000.....	52,095,023	5,141,175	13,103,270	492,671	88,437,114	2,911,498
\$250,000 to \$300,000.....	36,548,760	3,784,014	10,760,750	357,313	65,079,907	2,141,923
\$300,000 to \$400,000.....	63,301,064	4,417,250	10,244,153	866,313	91,522,082	3,727,911
\$400,000 to \$500,000.....	56,482,294	2,732,474	7,631,975	298,619	59,459,843	1,804,841
\$500,000 to \$750,000.....	66,866,511	5,461,338	11,961,874	409,434	99,127,202	3,305,605
\$750,000 to \$1,000,000.....	49,744,044	1,417,301	6,215,953	291,347	55,750,386	471,282
\$1,000,000 to \$1,500,000.....	75,398,695	1,220,447	4,748,628	359,684	51,119,822	1,348,084
\$1,500,000 to \$2,000,000.....	39,782,657	1,425,722	1,990,732	38,297	25,889,186	15,664
\$2,000,000 to \$3,000,000.....	40,529,620	1,828,726	3,239,820	141,877	42,201,959	3,224,319
\$3,000,000 to \$4,000,000.....	26,182,101	33,811	1,795,659	120,228	18,355,082	44,117
\$4,000,000 to \$5,000,000.....	22,103,377	52,607	888,587	10,775	13,254,408	53,440
\$5,000,000 and over.....	44,672,335	64,350	5,649,159	98,042	56,402,451	84,329
Total.....	912,917,534	1,450,759,713	1,936,604,432	36,781,773	4,011,590,274	333,365,460
Nontaxable ¹	-----	406,304,549	319,136,620	-----	478,721,747	21,625,850
Taxable.....	912,917,534	1,044,455,164	1,617,467,812	36,781,773	3,532,868,527	311,739,610

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

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

Income classes	Total income	General deductions			Net income ²
		Miscellaneous	Loss from sale of real estate, stocks, and bonds, other than loss from sale of assets held more than 2 years	Contributions	
Under \$1,000 ¹	\$180, 532, 188	\$106, 810, 219	\$7, 998, 824	\$5, 309, 909	\$60, 413, 206
Under \$1,000.....	13, 194, 433	6, 006, 759	65, 613	297, 719	6, 824, 342
\$1,000 to \$2,000 ¹	921, 150, 882	172, 178, 698	9, 007, 020	16, 352, 149	723, 613, 015
\$1,000 to \$2,000.....	1,086, 611, 801	45, 918, 599	137, 267	16, 251, 828	1,021, 304, 107
\$2,000 to \$3,000 ¹	1,092, 429, 348	105,084, 560	15, 118, 959	17, 058, 935	955, 166, 894
\$2,000 to \$3,000.....	1,159, 417, 080	53, 613, 799	654, 969	17, 412, 008	1,087, 736, 304
\$3,000 to \$4,000 ¹	1,972, 751, 139	221, 581, 664	11, 895, 911	28, 766, 806	1, 710, 506, 758
\$3,000 to \$4,000.....	949, 515, 490	74, 390, 700	562, 132	14, 713, 119	859, 849, 539
\$4,000 to \$5,000 ¹	941, 144, 449	127, 811, 092	8, 798, 400	14, 197, 452	790, 337, 505
\$4,000 to \$5,000.....	1, 762, 732, 302	221, 736, 012	1, 567, 150	27, 334, 107	1, 512, 095, 033
\$5,000 to \$6,000 ¹	150, 749, 589	28, 289, 063	2, 981, 033	2, 763, 034	116, 716, 459
\$5,000 to \$6,000.....	1, 118, 141, 094	125, 218, 474	3, 320, 885	18, 195, 399	971, 406, 336
\$6,000 to \$7,000 ¹	84, 712, 606	18, 013, 188	2, 913, 692	1, 643, 132	62, 142, 594
\$6,000 to \$7,000.....	935, 993, 018	103, 189, 595	3, 399, 850	15, 562, 237	813, 841, 336
\$7,000 to \$8,000 ¹	63, 062, 258	15, 000, 200	2, 295, 121	1, 230, 387	44, 536, 547
\$7,000 to \$8,000.....	794, 900, 635	86, 162, 315	3, 281, 212	13, 203, 717	692, 253, 391
\$8,000 to \$9,000 ¹	52, 480, 716	11, 678, 012	2, 466, 454	1, 041, 428	37, 294, 822
\$8,000 to \$9,000.....	656, 017, 231	87, 299, 085	2, 733, 871	11, 013, 746	555, 000, 529
\$9,000 to \$10,000 ¹	50, 146, 590	12, 374, 789	1, 586, 575	1, 039, 949	35, 145, 277
\$9,000 to \$10,000.....	584, 839, 392	61, 578, 561	2, 702, 450	9, 942, 306	510, 616, 075
\$10,000 to \$11,000.....	523, 857, 646	60, 173, 479	3, 752, 114	8, 987, 122	450, 944, 931
\$11,000 to \$12,000.....	464, 295, 637	53, 643, 514	3, 492, 544	8, 106, 563	397, 023, 016
\$12,000 to \$13,000.....	407, 091, 672	47, 538, 924	3, 272, 695	7, 207, 063	349, 072, 990
\$13,000 to \$14,000.....	367, 458, 407	42, 346, 328	2, 406, 870	6, 442, 953	316, 262, 256
\$14,000 to \$15,000.....	334, 554, 252	39, 365, 018	2, 419, 846	6, 214, 382	286, 555, 006
\$15,000 to \$20,000.....	1, 279, 232, 178	151, 358, 608	10, 379, 435	24, 753, 514	1, 092, 740, 621
\$20,000 to \$25,000.....	898, 300, 176	105, 603, 118	7, 340, 913	17, 332, 483	768, 023, 662
\$25,000 to \$30,000.....	673, 423, 504	77, 155, 372	4, 372, 146	13, 348, 732	578, 550, 254
\$30,000 to \$40,000.....	948, 402, 693	106, 208, 168	6, 962, 596	19, 792, 106	420, 308, 939
\$40,000 to \$50,000.....	649, 084, 507	69, 155, 767	5, 098, 361	14, 167, 237	560, 663, 142
\$50,000 to \$60,000.....	483, 920, 066	48, 911, 941	3, 692, 235	11, 006, 951	420, 308, 939
\$60,000 to \$70,000.....	378, 908, 432	39, 863, 419	3, 262, 291	9, 403, 905	326, 378, 817
\$70,000 to \$80,000.....	293, 810, 372	29, 685, 298	2, 149, 812	7, 155, 530	254, 849, 732
\$80,000 to \$90,000.....	246, 317, 819	23, 552, 788	1, 335, 082	6, 606, 562	214, 823, 387
\$90,000 to \$100,000.....	196, 878, 556	17, 649, 832	1, 229, 041	5, 021, 124	172, 978, 259
\$100,000 to \$150,000.....	661, 940, 611	62, 339, 176	10, 431, 132	18, 980, 388	570, 189, 915
\$150,000 to \$200,000.....	367, 571, 167	34, 458, 683	5, 765, 611	10, 087, 852	317, 269, 021
\$200,000 to \$250,000.....	229, 923, 167	19, 211, 403	3, 457, 435	7, 002, 956	200, 251, 373
\$250,000 to \$300,000.....	166, 053, 344	15, 772, 626	1, 122, 351	4, 967, 212	143, 891, 155
\$300,000 to \$400,000.....	227, 918, 261	17, 960, 521	4, 408, 532	6, 762, 475	198, 756, 733
\$400,000 to \$500,000.....	161, 338, 474	11, 165, 485	4, 013, 122	4, 702, 438	141, 457, 429
\$500,000 to \$750,000.....	224, 957, 567	20, 066, 869	1, 991, 903	8, 165, 895	194, 732, 900
\$750,000 to \$1,000,000.....	139, 118, 050	10, 108, 682	1, 119, 975	4, 711, 071	123, 148, 302
\$1,000,000 to \$1,500,000.....	157, 714, 281	10, 189, 270	187, 000	4, 016, 049	143, 321, 982
\$1,500,000 to \$2,000,000.....	79, 945, 398	4, 239, 854	490, 877	1, 738, 866	73, 421, 801
\$2,000,000 to \$3,000,000.....	102, 071, 501	11, 943, 927	156, 589	3, 692, 317	86, 278, 668
\$3,000,000 to \$4,000,000.....	53, 584, 911	3, 712, 577	17, 780	1, 494, 211	48, 360, 343
\$4,000,000 to \$5,000,000.....	45, 356, 618	2, 215, 777	37, 821	1, 761, 599	41, 335, 421
\$5,000,000 and over.....	113, 857, 313	4, 893, 433	42, 123	7, 246, 055	101, 675, 702
Total.....	25, 447, 435, 831	2, 826, 503, 251	178, 215, 623	484, 205, 308	21, 958, 505, 649
Nontaxable ¹	5, 509, 159, 765	818, 821, 515	65, 061, 992	89, 403, 181	4, 535, 873, 077
Taxable.....	19, 938, 276, 066	2, 007, 687, 736	113, 153, 631	394, 802, 127	17, 422, 632, 572

¹ Nontaxable. Specific exemptions exceed net income.

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

TABLE 8.—Individual returns—Tax-exempt obligations reported in returns of net income of \$5,000 and over, showing amounts owned and interest received, by nature of obligation and by size of net income of taxpayers

[Income returned for calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 2.]

Income classes	Amount owned				Interest received				
	Wholly tax-exempt				Partially tax-exempt:				
	Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, and war-savings certificates	Total	Obligations of States and Territories, or political subdivisions thereof	Securities issued under the Federal farm loan act	Liberty 3½ per cent bonds and obligations of the possessions of the United States	Partially tax-exempt: Liberty 4 and 4½ per cent bonds, Treasury bonds, certificates of indebtedness, and war-savings certificates
\$5,000 to \$6,000	\$99,168,999	\$27,612,114	\$5,891,291	\$5,273,008	\$4,505,042	\$1,485,279	\$285,330	\$232,501	\$2,501,932
\$6,000 to \$7,000	92,316,852	25,227,683	5,460,497	4,006,884	4,213,069	1,357,437	344,369	178,306	2,352,957
\$7,000 to \$8,000	89,518,070	26,192,477	4,261,808	4,410,510	4,416,285	1,674,115	226,109	264,415	2,251,646
\$8,000 to \$9,000	79,982,234	24,683,411	3,530,751	3,292,034	3,507,158	1,107,480	154,698	127,905	2,057,375
\$9,000 to \$10,000	82,924,140	27,122,538	4,820,181	4,746,962	4,834,459	1,224,406	406,442	265,740	1,952,084
\$10,000 to \$11,000	90,148,218	30,082,958	6,264,524	3,852,928	4,134,940	3,546,794	284,796	133,967	2,119,353
\$11,000 to \$12,000	79,360,538	24,900,085	5,405,165	3,414,040	3,686,620	1,326,453	271,435	133,982	1,934,750
\$12,000 to \$13,000	88,281,572	34,075,741	4,993,144	5,493,790	4,055,817	1,691,800	305,948	192,438	1,863,631
\$13,000 to \$14,000	79,008,804	27,967,842	4,876,257	4,408,465	3,541,365	1,373,847	235,442	153,169	1,778,907
\$14,000 to \$15,000	78,288,075	24,368,830	6,228,800	3,328,811	3,247,665	1,281,951	256,240	107,113	1,602,361
\$15,000 to \$20,000	318,375,498	116,223,510	23,952,982	21,227,349	15,780,813	7,148,121	1,256,685	810,914	6,574,063
\$20,000 to \$25,000	293,537,211	106,521,376	22,386,915	16,806,316	13,210,183	5,638,399	1,117,201	662,778	5,741,805
\$25,000 to \$30,000	230,458,287	100,085,588	22,186,972	16,421,870	10,490,490	4,989,114	1,120,871	641,985	3,738,520
\$30,000 to \$40,000	397,636,408	183,754,131	39,767,919	40,069,022	19,316,427	9,323,538	2,126,259	1,946,561	5,920,069
\$40,000 to \$50,000	288,436,541	143,423,532	30,154,418	24,218,025	12,937,209	7,429,655	1,601,464	948,041	3,769,476
\$50,000 to \$60,000	261,969,681	131,236,322	28,820,479	30,271,039	12,531,145	7,482,492	1,426,210	1,163,013	2,865,494
\$60,000 to \$70,000	247,361,063	138,225,929	29,758,483	26,599,894	11,344,962	6,684,796	1,451,362	1,018,049	2,190,755
\$70,000 to \$80,000	182,382,232	99,956,210	20,316,751	17,212,967	8,496,608	5,197,829	993,752	812,247	1,492,780
\$80,000 to \$90,000	149,067,288	85,317,423	17,205,792	14,192,264	7,428,917	4,001,414	932,942	671,219	1,721,618
\$90,000 to \$100,000	131,680,186	84,968,237	14,192,264	12,069,723	6,084,607	3,110,414	679,115	391,319	1,012,759
\$100,000 to \$150,000	499,993,958	302,145,687	60,126,750	64,899,918	22,581,788	14,314,808	2,930,548	2,341,692	3,004,740
\$200,000 to \$300,000	181,779,339	206,137,239	33,156,654	41,899,018	13,710,223	9,284,542	1,497,724	1,536,000	1,391,957
\$300,000 to \$500,000	140,166,801	121,549,066	16,859,052	25,133,615	9,386,406	6,084,826	817,578	911,737	1,572,335
\$500,000 to \$1,000,000	231,945,154	139,182,278	31,142,046	13,212,499	6,308,268	4,281,333	593,104	957,670	4,475,968
\$1,000,000 to \$500,000	109,680,594	66,647,114	9,086,532	23,139,450	10,167,142	6,427,762	466,569	1,369,683	5,069,992
\$500,000 to \$750,000	91,807,811	22,400,609	22,400,609	35,924,827	5,198,016	7,130,389	1,245,590	2,587,305	416,178
\$750,000 to \$1,000,000	139,686,130	85,528,343	10,267,987	33,163,100	5,364,366	3,587,305	408,137	1,055,176	313,748

\$1,000,000 to \$1,500,000.....	99,991,914	46,943,851	11,985,957	31,766,006	9,296,010	3,948,294	1,888,196	462,384	1,258,439	339,275
\$1,500,000 to \$2,000,000.....	63,412,340	39,520,665	2,587,000	18,992,900	2,341,775	2,199,151	1,501,040	117,589	529,665	30,837
\$2,000,000 to \$3,000,000.....	80,087,652	56,089,886	2,372,533	20,876,150	749,083	2,786,918	1,969,033	55,983	730,671	31,231
\$3,000,000 to \$4,000,000.....	31,775,477	22,352,385	974,200	3,158,000	5,290,892	1,751,871	1,513,054	27,197	103,943	107,677
\$4,000,000 to \$5,000,000.....	40,296,950	6,226,500	16,619,000	17,115,000	5,306,450	1,129,529	1,021,317	501,219	508,439	10,554
\$5,000,000 and over.....	174,551,564	60,996,500	3,251,000	107,763,850	2,550,214	6,474,351	2,435,093	137,019	3,736,407	105,802
Total.....	5,596,725,628	2,793,496,116	535,141,443	737,685,408	1,510,402,661	260,279,945	140,018,300	26,175,213	29,298,087	64,788,345

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax

[Income returned for calendar year ended Dec. 31, 1926. Fiscal year returns are included. See pp. 1 and 2.]

ALABAMA

Income classes	Number of re- turns	Net income ¹	Income exempt from normal tax			Tax before deducting tax credits			Tax credits		Net tax	
			Dividends	Interest on Govern- ment obli- gations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of as- sets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of as- sets held more than 2 years
Under \$1,000 ²	675	\$386,333	\$86,592			\$724						
Under \$1,000.....	110	55,902	5,998							\$164		\$560
\$1,000 to \$2,000 ²	2,607	4,109,636	138,591						\$724			
\$1,000 to \$2,000.....	3,598	6,256,989	31,285						14,120			10,641
\$2,000 to \$3,000 ²	2,632	6,560,834	327,401									
\$2,000 to \$3,000.....	3,011	7,112,301	117,042						36,264			27,285
\$3,000 to \$4,000 ²	3,568	12,540,370	282,201									
\$3,000 to \$4,000.....	1,568	5,577,999	165,643						24,581			18,161
\$4,000 to \$5,000 ²	1,384	6,083,178	624,478									
\$4,000 to \$5,000.....	2,759	12,351,166	285,065						40,691			30,638
\$5,000 to \$6,000 ²	184	999,630	231,997									
\$5,000 to \$6,000.....	1,516	8,276,471	334,494						40,691			29,515
\$6,000 to \$7,000 ²	60	389,466	168,014									
\$6,000 to \$7,000.....	960	6,197,251	265,083						36,498			29,872
\$7,000 to \$8,000 ²	30	224,838	155,413									
									36,079			64,788,345

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

² Nontaxable. Specific exemptions exceed net income.

	1, 020	149, 894	16, 119	16, 119	3, 922	12, 197
\$3,000 to \$4,000	3, 857, 721	369, 574	22, 137	22, 137	5, 294	16, 843
\$4,000 to \$5,000 ¹	4, 151, 063	393, 574	22, 137	22, 137	5, 294	16, 843
\$5,000 to \$6,000	7, 660, 050	183, 106	22, 137	22, 137	5, 294	16, 843
\$6,000 to \$7,000	940, 517	259, 503	21, 686	21, 686	4, 748	16, 938
\$7,000 to \$8,000	4, 948, 372	136, 541	21, 041	21, 041	3, 400	17, 041
\$8,000 to \$9,000	310, 758	188, 917	21, 145	21, 145	2, 828	18, 317
\$9,000 to \$10,000	3, 582, 955	184, 918	20, 192	20, 192	2, 473	17, 719
\$10,000 to \$11,000	2, 957, 143	195, 039	20, 361	20, 361	2, 760	17, 601
\$11,000 to \$12,000	3, 048, 092	185, 039	19, 487	19, 487	2, 080	18, 183
\$12,000 to \$13,000	2, 439, 974	187, 505	15, 818	15, 818	1, 847	15, 706
\$13,000 to \$14,000	95, 420	81, 208	16, 702	16, 702	1, 662	17, 513
\$14,000 to \$15,000	2, 039, 711	177, 787	15, 694	15, 694	1, 913	22, 406
\$15,000 to \$16,000	1, 737, 752	193, 078	15, 694	15, 694	1, 417	17, 519
\$16,000 to \$17,000	1, 356, 982	217, 485	16, 780	16, 780	1, 417	17, 519
\$17,000 to \$18,000	1, 293, 797	180, 721	15, 694	15, 694	1, 417	17, 519
\$18,000 to \$19,000	1, 334, 656	214, 671	15, 694	15, 694	1, 417	17, 519
\$19,000 to \$20,000	957, 101	111, 306	15, 694	15, 694	1, 417	17, 519
\$20,000 to \$25,000	3, 709, 529	787, 203	8, 933	8, 933	6, 883	76, 526
\$25,000 to \$30,000	2, 329, 592	583, 856	5, 379	5, 379	5, 598	70, 239
\$30,000 to \$40,000	1, 524, 628	383, 483	5, 379	5, 379	5, 598	70, 239
\$40,000 to \$50,000	2, 221, 411	388, 986	5, 379	5, 379	5, 598	70, 239
\$50,000 to \$60,000	983, 813	326, 276	6, 933	6, 933	6, 883	78, 537
\$60,000 to \$70,000	860, 893	337, 830	6, 706	6, 706	4, 632	78, 537
\$70,000 to \$80,000	764, 401	509, 976	14, 859	14, 859	2, 506	73, 278
\$80,000 to \$90,000	295, 755	141, 784	9, 777	9, 777	2, 907	135, 150
\$90,000 to \$100,000	327, 631	295, 433	6, 482	6, 482	645	75, 037
\$100,000 to \$150,000	188, 813	97, 462	1, 387	1, 387	549	76, 526
\$150,000 to \$200,000	563, 837	562, 929	4, 102	4, 102	204	70, 239
\$200,000 to \$250,000	869, 577	579, 013	83, 551	83, 551	215	32, 496
\$250,000 to \$300,000	996, 326	953, 293	83, 551	83, 551	215	33, 313
\$300,000 to \$400,000	84, 661, 070	10, 300, 077	1, 125	1, 125	813	23, 294
\$400,000 to \$500,000	27, 009, 799	1, 918, 519	45, 687	45, 687	215	254, 991
\$500,000 to \$750,000	57, 651, 271	8, 381, 538	115, 504	115, 504	764	254, 991
\$750,000 to \$1,000,000	996, 326	953, 293	174, 245	174, 245	61	175, 963
\$1,000,000 to \$1,500,000	84, 661, 070	10, 300, 077	174, 245	174, 245	61	175, 963
\$1,500,000 to \$2,000,000	27, 009, 799	1, 918, 519	940, 041	940, 041	61, 611	1, 481, 272
\$2,000,000 to \$3,000,000	57, 651, 271	8, 381, 538	583, 654	583, 654	61, 611	1, 481, 272
\$3,000,000 to \$4,000,000	996, 326	953, 293	583, 654	583, 654	61, 611	1, 481, 272
\$4,000,000 to \$5,000,000	84, 661, 070	10, 300, 077	583, 654	583, 654	61, 611	1, 481, 272
\$5,000,000 and over	27, 009, 799	1, 918, 519	583, 654	583, 654	61, 611	1, 481, 272
Classes grouped ³	996, 326	953, 293	1, 582	1, 582	61	175, 963
Total	19, 363	84, 661, 070	102, 537	102, 537	12, 063	1, 546, 358
Non-taxable ²	10, 029	27, 009, 799	101, 298	101, 298	3, 475	1, 481, 272
Taxable	9, 337	57, 651, 271	101, 298	101, 298	8, 588	1, 481, 272

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

² Non-taxable. Specific exemptions exceed net income.

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

\$70,000 to \$80,000	236	17,648,811	7,699,266	32,702	3,013,940	280,276	1,241,837	376,367	1,808,480	18,606	13,630	1,866,244
\$80,000 to \$90,000	140	11,509,568	5,074,660	14,961	1,393,755	239,198	1,015,339	174,315	1,429,032	14,985	19,934	1,394,113
\$90,000 to \$100,000	133	12,633,346	4,569,866	27,245	2,732,902	224,800	1,010,439	341,050	1,576,298	11,647	1,157	1,563,494
\$100,000 to \$150,000	308	37,007,314	18,351,596	55,651	7,525,696	527,790	3,556,075	938,149	5,022,014	25,360	11,600	4,985,108
\$150,000 to \$200,000	109	18,767,939	7,680,230	30,034	3,186,327	277,702	1,877,761	618,289	2,803,752	10,700	298	2,792,754
\$200,000 to \$250,000	59	13,198,743	5,083,704	24,644	3,997,364	200,660	1,405,062	495,209	2,100,931	5,335	17,636	2,077,960
\$250,000 to \$300,000	41	11,333,181	4,865,948	13,497	4,666,862	86,880	1,039,238	580,497	1,706,615	3,165	2,817	1,700,633
\$300,000 to \$400,000	27	9,063,671	2,338,714	12,383	4,219,216	110,695	731,649	526,125	1,368,469	2,033	1,366	1,366,436
\$400,000 to \$500,000	16	7,245,343	2,197,734	8,333	2,842,112	90,589	666,810	355,264	1,112,663	1,480	1,111	1,111,183
\$500,000 to \$750,000	17	9,774,471	2,818,741	7,001	4,852,431	92,186	792,404	606,553	1,491,143	1,490	1,490	1,490,647
\$750,000 to \$1,000,000	9	7,099,202	1,912,571	7,349	4,909,712	45,820	491,167	613,714	1,150,701	838	1,139	1,139,863
\$1,000,000 to \$1,500,000	4	4,415,316	337,208	807	3,589,208	20,472	139,796	448,651	608,919	427	1,608	608,492
\$1,500,000 to \$2,000,000	2	3,214,049	1,498,299	807	583,176	64,480	509,495	72,807	646,872	68	646	646,804
\$2,000,000 to \$3,000,000	1											
\$3,000,000 to \$4,000,000												
\$4,000,000 to \$5,000,000	2											
\$5,000,000 and over												
Classes grouped ³												
Total	315,344	1,571,073,088	248,428,918	1,392,288	72,430,401	14,387,072	24,559,820	9,015,586	47,962,478	1,607,948	116,184	46,238,346
Non-taxable ²	126,368	327,166,295	37,342,348									
Taxable	188,976	1,244,507,393	211,086,570	1,392,288	72,430,401	14,387,072	24,559,820	9,015,586	47,962,478	1,607,948	116,184	46,238,346

COLORADO

Under \$1,000 ¹	1,420	\$809,211	\$340,141									
Under \$1,000	104	69,576	10,454									\$681
\$1,000 to \$2,000 ¹	4,450	6,967,171	657,859									
\$1,000 to \$2,000	4,210	7,187,001	90,848									11,581
\$2,000 to \$3,000 ¹	3,912	9,673,750	1,061,966									
\$2,000 to \$3,000	3,362	8,013,258	291,415									29,631
\$3,000 to \$4,000 ¹	4,232	14,782,471	1,151,927									
\$3,000 to \$4,000	2,096	7,538,289	355,883									23,436
\$4,000 to \$5,000 ¹	1,763	7,736,734	1,296,295									
\$4,000 to \$5,000	3,147	14,122,083	608,568									
\$5,000 to \$6,000 ¹	184	991,964	426,522									
\$5,000 to \$6,000	1,376	7,337,695	315,713									38,032
\$6,000 to \$7,000 ¹	95	614,022	431,915									
\$6,000 to \$7,000	988	6,394,344	387,880									26,993
\$7,000 to \$8,000 ¹	57	427,283	306,338									
\$7,000 to \$8,000	697	5,208,530	377,284									31,283
\$8,000 to \$9,000 ¹	36	302,467	238,934									
\$8,000 to \$9,000	528	4,465,573	461,543									43,532
\$9,000 to \$10,000 ¹	34	322,964	255,842									
\$9,000 to \$10,000												30,633

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

Classes grouped 1	2, 674, 447	1, 172, 533	5, 907	1, 396, 368	3, 582	223, 070	174, 546	401, 198	191	3, 418	397, 589
Total	154, 804, 055	27, 042, 710	321, 679	3, 698, 418	991, 869	1, 680, 222	462, 143	3, 134, 234	141, 461	33, 525	2, 959, 248
Nontaxable 2	42, 627, 637	6, 217, 739									
Taxable	112, 177, 018	20, 824, 971	321, 679	3, 698, 418	991, 869	1, 680, 222	462, 143	3, 134, 234	141, 461	33, 525	2, 959, 248

CONNECTICUT

Under \$1,000 2	1, 812	\$237, 817										
Under \$1,000	259	163, 669	60, 809									\$1, 085
\$1,000 to \$2,000 2	11, 188	17, 731, 441	1, 570, 874									36, 649
\$1,000 to \$2,000	13, 310	23, 099, 625	480, 847									
\$2,000 to \$3,000 2	8, 773	19, 559, 380	2, 218, 605									
\$2,000 to \$3,000	8, 114	19, 475, 504	1, 117, 886									
\$3,000 to \$4,000 2	8, 749	30, 778, 774	2, 919, 361									
\$3,000 to \$4,000	4, 612	16, 618, 249	1, 259, 582									
\$4,000 to \$5,000 2	3, 155	13, 757, 947	2, 551, 397									
\$4,000 to \$5,000	5, 323	24, 242, 721	1, 538, 385									
\$5,000 to \$6,000 2	319	2, 824, 248	1, 525, 103									
\$5,000 to \$6,000	2, 760	15, 122, 872	1, 039, 229									
\$6,000 to \$7,000 2	303	3, 959, 996	1, 401, 789									
\$6,000 to \$7,000	2, 101	13, 594, 440	1, 283, 711									
\$7,000 to \$8,000 2	191	1, 425, 763	1, 086, 066									
\$7,000 to \$8,000	1, 645	12, 289, 495	1, 364, 974									
\$8,000 to \$9,000 2	151	1, 278, 432	1, 117, 807									
\$8,000 to \$9,000	1, 210	10, 260, 219	1, 360, 796									
\$9,000 to \$10,000 2	128	1, 212, 327	1, 133, 740									
\$9,000 to \$10,000	1, 011	9, 581, 049	1, 594, 092									
\$10,000 to \$11,000	853	8, 934, 945	2, 330, 116									
\$10,000 to \$11,000	706	8, 117, 392	2, 281, 723									
\$11,000 to \$12,000	544	6, 732, 161	2, 013, 247									
\$12,000 to \$13,000	474	6, 391, 251	2, 007, 071									
\$13,000 to \$14,000	353	3, 115, 894	1, 658, 067									
\$14,000 to \$15,000	1, 282	22, 129, 502	7, 737, 572									
\$15,000 to \$20,000	731	16, 335, 045	5, 907, 176									
\$20,000 to \$25,000	456	12, 477, 110	4, 948, 912									
\$25,000 to \$30,000	558	19, 214, 325	9, 142, 863									
\$30,000 to \$40,000	297	13, 158, 864	6, 730, 398									
\$40,000 to \$50,000	203	11, 062, 338	6, 014, 678									
\$50,000 to \$70,000	149	9, 672, 433	5, 435, 000									
\$70,000 to \$80,000	102	7, 591, 965	4, 006, 988									
\$80,000 to \$100,000	59	4, 975, 392	2, 797, 240									
\$90,000 to \$100,000	45	4, 239, 305	2, 000, 808									
\$100,000 to \$150,000	131	15, 548, 277	8, 355, 138									
\$150,000 to \$200,000	36	6, 148, 976	3, 434, 252									

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

2 Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

CONNECTICUT—Continued

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax	
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of assets held more than 2 years
\$200,000 to \$250,000	17	\$3,710,404	\$2,601,533	\$9,434	\$600,195	\$26,871	\$487,813	\$75,025	\$589,709	\$1,098	\$6	\$588,605
\$250,000 to \$300,000	10	2,738,127	1,186,310	14,966	1,031,421	14,980	207,611	128,928	411,519	266	6,386	404,867
\$300,000 to \$400,000	13	4,337,712	2,545,449	1,479,337	1,479,337	16,004	469,818	184,917	670,739	486	—	670,253
\$400,000 to \$500,000	4	1,730,162	732,686	701,269	701,269	14,887	170,501	87,659	273,047	430	—	272,627
\$500,000 to \$750,000	5	2,945,291	1,376,473	978	704,185	41,219	406,670	88,023	535,912	830	—	535,082
\$750,000 to \$1,000,000	2	1,633,402	162,119	5,740	1,586,075	54	16,713	188,316	203,285	—	—	203,285
\$1,000,000 to \$1,500,000	2	2,653,773	1,118,412	—	1,389,212	6,558	236,632	173,651	416,841	196	—	206,585
\$1,500,000 to \$2,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$2,000,000 to \$3,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$3,000,000 to \$4,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$4,000,000 to \$5,000,000	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 and over	—	—	—	—	—	—	—	—	—	—	—	—
Total	81,449	433,776,846	114,167,231	739,615	16,400,738	3,271,370	9,011,455	2,041,519	14,324,344	445,555	127,475	13,731,314
Nontaxable ²	34,069	91,617,554	15,762,559	—	—	—	—	—	—	—	—	—
Taxable	47,380	342,159,292	98,404,672	739,615	16,400,738	3,271,370	9,011,455	2,041,519	14,324,344	445,555	127,475	13,731,314

DELAWARE

Under \$1,000 ¹	282	\$164,222	\$94,687	—	—	—	—	—	—	—	—	—
Under \$1,000	57	29,607	9,989	—	—	—	—	—	—	—	—	\$204
\$1,000 to \$2,000	1,239	1,938,778	181,798	—	—	—	—	—	—	—	—	—
\$2,000 to \$3,000	1,327	2,274,614	51,353	—	—	—	—	—	—	—	—	—
\$3,000 to \$4,000	950	2,346,365	315,449	—	—	—	—	—	—	—	—	—
\$4,000 to \$5,000	890	2,123,964	121,658	—	—	—	—	—	—	—	—	—
\$5,000 to \$10,000	970	3,377,949	362,737	—	—	—	—	—	—	—	—	—
\$10,000 to \$20,000	483	1,717,213	120,085	—	—	—	—	—	—	—	—	—
\$20,000 to \$30,000	360	1,590,960	382,916	—	—	—	—	—	—	—	—	—
\$30,000 to \$40,000	—	—	—	—	—	—	—	—	—	—	—	—
\$40,000 to \$5,000 ²	—	—	—	—	—	—	—	—	—	—	—	—
Total	10,560	20,712,800	3,400,000	—	—	—	—	—	—	—	—	—
Nontaxable ²	34,069	91,617,554	15,762,559	—	—	—	—	—	—	—	—	—
Taxable	47,380	342,159,292	98,404,672	739,615	16,400,738	3,271,370	9,011,455	2,041,519	14,324,344	445,555	127,475	13,731,314

	688	3, 080, 972	208, 286	10, 165	10, 165	2, 462	7, 703
\$4,000 to \$5,000	74	400, 853	252, 127				
\$5,000 to \$6,000 ²	337	1, 857, 378	192, 060	8, 169	8, 169	1, 665	6, 504
\$6,000 to \$7,000 ²	32	208, 964	143, 417				
\$6,000 to \$7,000 ²	268	1, 740, 660	187, 898	9, 417	9, 417	1, 814	7, 603
\$7,000 to \$8,000 ²	26	197, 601	126, 264				
\$7,000 to \$8,000 ²	171	1, 280, 004	145, 891	8, 324	8, 324	1, 471	6, 855
\$8,000 to \$9,000 ²	115	1, 225, 302	112, 682				
\$8,000 to \$9,000 ²	123	1, 040, 574	169, 369	7, 672	7, 672	1, 245	6, 427
\$9,000 to \$10,000 ²	7	65, 470	38, 804				
\$9,000 to \$10,000 ²	115	1, 097, 480	191, 439	9, 142	9, 142	1, 612	7, 530
\$10,000 to \$11,000	101	1, 058, 119	272, 082	8, 738	8, 738	9, 216	7, 890
\$11,000 to \$12,000	65	738, 559	231, 256	6, 021	6, 021	991	5, 900
\$12,000 to \$13,000	62	773, 700	234, 572	118	1, 537	9, 404	8, 391
\$13,000 to \$14,000	59	794, 514	192, 085	9, 464	2, 045	11, 509	10, 194
\$14,000 to \$15,000	38	560, 002	230, 864	5, 655	1, 878	7, 533	6, 056
\$15,000 to \$20,000	150	2, 627, 316	830, 729	20, 779	38, 100	57, 527	6, 352
\$20,000 to \$25,000	81	1, 817, 478	699, 245	29, 316	19, 427	6, 352	53, 342
\$25,000 to \$30,000	61	1, 696, 868	768, 379	17, 731	27, 988	2, 808	65, 568
\$30,000 to \$40,000	67	2, 263, 569	1, 159, 046	35, 272	70, 659	4, 372	101, 269
\$40,000 to \$50,000	36	1, 591, 108	731, 248	28, 016	70, 436	2, 744	105, 739
\$50,000 to \$60,000	33	1, 796, 585	929, 063	29, 910	106, 745	3, 209	140, 733
\$60,000 to \$70,000	16	1, 044, 701	603, 407	18, 988	81, 024	3, 466	98, 659
\$70,000 to \$80,000	17	1, 268, 065	740, 014	8, 134	113, 662	1, 558	134, 815
\$80,000 to \$100,000	11	927, 870	390, 655	151, 065	20, 706	1, 524	300
\$100,000 to \$150,000	11	1, 035, 750	470, 087	106	18, 178	1, 984	101, 439
\$150,000 to \$200,000	32	3, 856, 344	2, 445, 619	5, 846	19, 569	1, 051	128, 821
\$200,000 to \$250,000	15	2, 594, 758	1, 617, 663	282, 620	52, 147	455, 510	539, 601
\$250,000 to \$300,000	5	1, 120, 817	991, 231	283, 199	34, 551	332, 289	401, 082
\$300,000 to \$400,000	2	586, 162	75, 269	6, 833	179, 551	1, 157	187, 708
\$400,000 to \$500,000	10	3, 301, 543	2, 317, 484	14, 546	59, 559	204	43, 272
\$500,000 to \$750,000	4	1, 821, 903	2, 246, 560	42, 038	531, 190	666	503, 344
\$750,000 to \$1,000,000	5	2, 670, 380	1, 747, 972	105	248, 334	132	299, 751
\$1,000,000 to \$1,500,000	2	2, 317, 646	2, 170, 394	22, 642	388, 239	426	476, 136
\$1,500,000 to \$2,000,000	2	(3)	(3)	145, 300	18, 170	438, 321	438, 120
\$2,000,000 to \$3,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 to \$5,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$5,000,000 to \$6,000,000							
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\$120,000,000 to \$121,000,000							
\$121,							

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

DISTRICT OF COLUMBIA

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under \$1,000 ²	986	\$502, 145	\$117, 061			\$1, 159					\$910
Under \$1,000.....	151	81, 583	4, 913						\$249		
\$1,000 to \$2,000 ²	4, 610	7, 308, 676	154, 276								
\$1,000 to \$2,000.....	8, 218	15, 822, 852	54, 179			35, 451			8, 909		26, 542
\$2,000 to \$3,000 ²	2, 218	5, 423, 504	263, 892								
\$2,000 to \$3,000.....	3, 461	14, 120, 678	211, 900			72, 577			18, 075		54, 502
\$3,000 to \$4,000 ²	3, 195	11, 151, 434	635, 873								
\$3,000 to \$4,000.....	3, 195	8, 659, 345	756, 439			36, 361			9, 067		27, 297
\$4,000 to \$5,000 ²	2, 206	4, 639, 716	857, 015								
\$4,000 to \$5,000.....	3, 295	16, 030, 520	538, 150			49, 900			12, 522		37, 378
\$5,000 to \$6,000 ²	1, 177	951, 666	355, 404								
\$5,000 to \$6,000.....	2, 151	11, 733, 572	803, 735			58, 322			11, 240		47, 082
\$6,000 to \$7,000 ²	70	453, 963	293, 735								
\$6,000 to \$7,000.....	1, 325	8, 541, 454	606, 342			55, 741			10, 619		45, 122
\$7,000 to \$8,000 ²	49	365, 261	266, 964								
\$7,000 to \$8,000.....	888	6, 618, 680	552, 552			49, 416			9, 187		40, 229
\$8,000 to \$9,000 ²	38	323, 131	258, 802								
\$8,000 to \$9,000.....	607	5, 130, 943	497, 163			42, 849			6, 921		35, 928
\$9,000 to \$10,000 ²	25	237, 243	180, 548								
\$9,000 to \$10,000.....	480	4, 560, 497	472, 970			46, 482			7, 806		38, 676
\$10,000 to \$11,000.....	337	3, 521, 280	527, 254	\$27, 396		38, 447		\$1, 493	39, 940		33, 913
\$11,000 to \$12,000.....	281	3, 230, 856	630, 663	15, 306		42, 617		4, 216	5, 657		36, 960
\$12,000 to \$13,000.....	222	2, 772, 829	488, 887	8, 391		37, 448		5, 638	6, 084		37, 002
\$13,000 to \$14,000.....	194	2, 664, 615	468, 033	2, 742		40, 558		6, 816	5, 988		41, 586
\$14,000 to \$15,000.....	168	2, 378, 076	518, 242	10, 471		36, 849		8, 208	5, 306		39, 751
\$15,000 to \$20,000.....	559	9, 652, 942	2, 237, 204	24, 152		177, 852		68, 619	26, 992		219, 479
\$20,000 to \$25,000.....	311	6, 974, 605	1, 867, 847	30, 057		143, 499		107, 949	20, 935		230, 513
\$25,000 to \$30,000.....	212	5, 781, 532	1, 673, 516	58, 613		135, 379		132, 000	16, 247		261, 132
\$30,000 to \$40,000.....	215	7, 352, 019	2, 263, 091	41, 072		172, 612		259, 686	18, 712	\$1, 051	422, 354
\$40,000 to \$50,000.....	110	4, 936, 811	1, 221, 399	28, 089		132, 557		397, 588	9, 073		388, 753
\$50,000 to \$60,000.....	78	4, 261, 758	1, 710, 415	20, 439		53, 043		261, 058	6, 036		364, 559
\$60,000 to \$70,000.....	39	2, 516, 363	901, 863	13, 137		54, 615		174, 384	3, 051		251, 936
\$70,000 to \$80,000.....	32	2, 384, 597	795, 200	12, 651		60, 867		200, 595	3, 577		269, 097

\$80,000 to \$90,000.....	15	1,267,923	429,779	10,080	32,965	30,755	124,672	4,120	159,547	1,730	157,817
\$90,000 to \$100,000.....	19	1,802,439	515,762	85,170	188,809	45,810	172,623	23,595	242,028	1,778	240,103
\$100,000 to \$150,000.....	40	4,880,662	2,126,659	16,311	809,197	91,986	509,062	101,149	702,197	4,287	696,799
\$150,000 to \$200,000.....	20	3,423,847	1,479,937	6,846	291,072	1,479,937	468,095	36,384	583,558	1,974	581,100
\$200,000 to \$250,000.....	7	1,551,117	658,218	369	645,424	11,768	130,992	80,678	223,438	123	223,315
\$250,000 to \$300,000.....	2	546,616	511,766	(c)	(c)	2,524	92,642	(c)	95,166	22	79,026
\$300,000 to \$400,000.....	1	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$400,000 to \$500,000.....	2	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$500,000 to \$750,000.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$750,000 to \$1,000,000.....	2	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$1,000,000 to \$1,500,000.....	2	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$1,500,000 to \$2,000,000.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$2,000,000 to \$3,000,000.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$3,000,000 to \$4,000,000.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$4,000,000 to \$5,000,000.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
\$5,000,000 and over.....		(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)	(c)
Classes grouped ³		3,996,018	865,284	245	2,686,327	28,805	242,127	327,410	598,342	657	597,685
Total.....	40,024	198,055,768	29,474,579	411,537	5,484,851	1,901,095	3,219,383	675,009	5,795,487	238,851	5,526,436
Non-taxable ²	12,376	31,958,739	3,383,570								
Taxable.....	27,648	166,097,029	26,091,009	411,537	5,484,851	1,901,095	3,219,383	675,009	5,795,487	238,851	5,526,436

FLORIDA

Under \$1,000 ²	2,054	\$1,100,306	\$118,031			\$1,825			\$1,825	\$339	\$1,486
Under \$1,000.....	243	138,311	713,568			23,228			23,228	5,097	17,531
\$1,000 to \$2,000 ²	5,207	7,822,389	43,785			85,221			85,221	20,038	65,183
\$1,000 to \$2,000.....	3,436	9,528,360	647,139			48,360			48,360	11,537	36,823
\$2,000 to \$3,000 ²	6,211	11,361,982	173,250			92,414			92,414	22,151	70,263
\$2,000 to \$3,000.....	6,211	14,820,293	1,428,221			78,723			78,723	19,525	59,198
\$3,000 to \$4,000 ²	6,899	24,159,001	1,260,709			81,220			81,220	14,159	67,061
\$3,000 to \$4,000.....	3,207	11,614,281	1,193,632			87,488			87,488	12,800	74,688
\$4,000 to \$5,000 ²	2,395	10,524,234	402,707			80,071			80,071	10,348	69,723
\$4,000 to \$5,000.....	5,319	24,083,463	664,713			93,269			93,269	11,484	81,785
\$5,000 to \$6,000 ²	336	1,820,711	798,129			97,484			97,484	12,086	85,398
\$5,000 to \$6,000.....	2,619	14,602,117	798,129								
\$6,000 to \$7,000 ²	131	849,454	478,014								
\$6,000 to \$7,000.....	1,900	12,800,172	730,024								
\$7,000 to \$8,000 ²	110	823,194	470,563								
\$7,000 to \$8,000.....	1,194	11,186,349	738,269								
\$8,000 to \$9,000 ²	98	831,435	461,468								
\$8,000 to \$9,000.....	1,054	8,927,380	476,142								
\$9,000 to \$10,000 ²	54	516,034	916,612								
\$9,000 to \$10,000.....	941	8,918,775	1,045,665								
\$10,000 to \$11,000.....	763	8,001,059	\$5,041								

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

FLORIDA—Continued

Income classes	Number of returns	Net income	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from assets held more than 2 years
\$11,000 to \$12,000.....	609	\$6,999,486	\$876,290	\$15,227		\$92,135	\$9,130	\$101,265	\$10,840		\$90,425
\$12,000 to \$13,000.....	438	5,723,683	893,624	3,866		79,687	11,339	91,026	9,026		82,021
\$13,000 to \$14,000.....	406	5,465,900	943,516	26,214		99,332	14,066	97,136	9,501		87,635
\$14,000 to \$15,000.....	367	5,318,581	732,176	21,750		99,332	18,252	117,584	11,125		106,459
\$15,000 to \$20,000.....	1,183	20,382,272	4,061,037	200,618		301,370	142,133	547,737	47,858		499,879
\$20,000 to \$25,000.....	576	12,838,784	2,786,613	44,196		301,370	194,110	495,480	31,582		463,898
\$25,000 to \$30,000.....	388	10,550,091	2,365,683	17,563		267,387	252,387	519,747	22,009		497,738
\$30,000 to \$40,000.....	396	13,670,988	4,035,675	20,675		351,347	476,955	844,751	25,534	\$117	819,100
\$40,000 to \$50,000.....	189	8,370,172	2,988,247	10,807		210,502	398,982	641,304	10,409	1,800	629,095
\$50,000 to \$70,000.....	104	5,653,531	1,884,731	13,195		137,657	330,607	504,169	6,591		478,359
\$70,000 to \$80,000.....	72	4,623,723	1,624,100	39,270		119,485	335,317	488,021	4,323		483,581
\$80,000 to \$90,000.....	49	3,660,344	1,893,157	9,217		88,475	249,163	301,744	3,434		388,310
\$90,000 to \$100,000.....	42	3,563,589	1,900,064	6,732		51,122	299,079	394,740	3,397		387,642
\$100,000 to \$150,000.....	20	1,919,500	1,055,158	913		29,078	173,920	229,033	968		225,803
\$150,000 to \$200,000.....	57	6,872,258	3,496,870	10,485		83,491	599,564	883,509	4,844	357	878,308
\$200,000 to \$250,000.....	16	2,760,487	1,305,207	1,320		41,516	306,433	424,605	1,135	626	422,844
\$250,000 to \$300,000.....	13	2,907,042	1,029,240	2,120		46,508	299,349	458,326	1,357		456,969
\$300,000 to \$400,000.....	10	2,724,091	996,907	3,063		18,071	222,881	166,808	1,357		406,999
\$400,000 to \$500,000.....	7	2,303,187	796,093			10,161	148,181	321,638	262		321,376
\$500,000 to \$750,000.....	3	1,388,406	474,802			1,818	84,616	196,020	692	18	196,019
\$750,000 to \$1,000,000.....	1	4,297,154	2,625,482	3,963		33,434	574,767	749,722			749,012
\$1,000,000 to \$1,500,000.....	1	(3)	(3)	(3)		(3)	(3)	(3)	(3)		(3)
\$1,500,000 to \$2,000,000.....	4	(3)	(3)	(3)		(3)	(3)	(3)	(3)		(3)
\$2,000,000 to \$3,000,000.....											
\$3,000,000 to \$4,000,000.....											
\$4,000,000 to \$5,000,000.....											
\$5,000,000 and over.....											
Classes grouped ³											
Total.....	56,109	322,601,033	52,219,566	460,263	3,908	90,806	5,918,650	10,790,303	346,450	658	10,415,636
Nontaxable ²	21,805	59,810,740	7,509,868			3,407,667					
Taxable.....	34,304	262,790,293	44,709,698	460,263		3,407,667	5,918,650	10,790,303	346,450		10,415,636

GEORGIA

Under \$1,000 ¹	983	\$550, 134	\$225, 943	\$511	\$511	\$122	\$389
Under \$1,000	82	37, 385	1, 780				
\$1,000 to \$2,000 ²	3, 612	5, 652, 335	391, 619				
\$1,000 to \$2,000	3, 175	8, 961, 511	35, 852	19, 627		4, 852	14, 775
\$2,000 to \$3,000 ²	3, 078	7, 703, 595	802, 286				
\$2,000 to \$3,000	3, 650	8, 672, 979	180, 425	45, 933		10, 755	35, 178
\$3,000 to \$4,000 ²	5, 159	18, 248, 577	771, 522				
\$3,000 to \$4,000	2, 290	8, 230, 588	241, 216	30, 915		7, 418	23, 497
\$4,000 to \$5,000 ²	2, 000	8, 750, 203	805, 475				
\$4,000 to \$5,000	2, 908	13, 533, 517	329, 792	43, 901		10, 809	33, 092
\$5,000 to \$6,000 ²	2, 016	1, 162, 725	489, 569				
\$5,000 to \$6,000	1, 587	8, 690, 893	328, 517	38, 797		8, 566	30, 231
\$6,000 to \$7,000 ²	1, 119	7, 242, 006	338, 599				
\$6,000 to \$7,000	78	507, 972	396, 469	41, 134		8, 391	32, 743
\$7,000 to \$8,000 ²	73	547, 079	411, 516				
\$7,000 to \$8,000	797	5, 941, 746	364, 353	46, 592		7, 617	38, 975
\$8,000 to \$9,000 ²	42	358, 544	304, 479				
\$8,000 to \$9,000	612	5, 196, 095	412, 194	41, 921		7, 164	34, 757
\$9,000 to \$10,000 ²	44	416, 364	391, 619				
\$9,000 to \$10,000	497	4, 716, 739	472, 157	42, 968		7, 272	35, 096
\$10,000 to \$11,000	377	3, 960, 796	609, 321	\$1, 857		6, 291	35, 482
\$11,000 to \$12,000	333	3, 817, 169	773, 478	4, 787		6, 489	40, 483
\$12,000 to \$13,000	218	2, 719, 730	553, 574	32, 895		4, 685	33, 527
\$13,000 to \$14,000	194	2, 623, 630	553, 977	5, 311		6, 012	36, 658
\$14,000 to \$15,000	158	2, 286, 727	526, 562	3, 774		5, 510	38, 359
\$15,000 to \$20,000	550	9, 424, 478	17, 663	26, 090		24, 539	193, 185
\$20,000 to \$25,000	257	5, 739, 739	34, 258	152, 919		18, 039	183, 030
\$25,000 to \$30,000	164	4, 487, 873	1, 662, 671	88, 170		201, 089	198, 728
\$30,000 to \$40,000	186	6, 419, 320	2, 298, 927	118, 530		210, 458	355, 826
\$40,000 to \$50,000	77	3, 418, 177	1, 353, 701	231, 119		16, 184	248, 214
\$50,000 to \$60,000	42	2, 228, 233	840, 751	105, 462		6, 864	193, 039
\$60,000 to \$70,000	32	2, 081, 408	725, 305	128, 103		3, 373	211, 818
\$70,000 to \$80,000	17	1, 282, 263	547, 957	208, 382		2, 585	127, 166
\$80,000 to \$90,000	10	1, 451, 028	461, 013	78, 038		9, 757	169, 584
\$90,000 to \$100,000	10	957, 434	605, 816	10, 369		1, 834	109, 515
\$100,000 to \$200,000	14	1, 750, 373	1, 180, 661	194, 301		1, 935	169, 584
\$150,000 to \$200,000	2	313, 894	208, 217	75, 133		788	236, 413
\$200,000 to \$250,000	2	481, 773	92, 455	192, 249		1, 195	40, 164
\$250,000 to \$300,000	2	572, 308	635, 369	32, 343		367	69, 187
\$300,000 to \$400,000	2			32, 594		305	88, 698
\$400,000 to \$500,000				69, 047			
\$500,000 to \$750,000				17, 939			
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							

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

² Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax	
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	25 per cent of tax on earned net income	12½ per cent on capital net loss from assets held more than 2 years		
Total.....	36,714	\$171,146,482	\$25,236,638	\$118,536	\$1,869,781	\$1,289,287	\$1,572,149	\$231,967	\$3,093,403	\$191,737	\$13,257	\$2,888,409
Nontaxable ²	15,285	43,897,529	5,093,597									
Taxable.....	21,429	127,248,953	20,233,041	118,536	1,869,781	1,289,287	1,572,149	231,967	3,093,403	191,737	13,257	2,888,409
HAWAII												
Under \$1,000 ²	607	\$230,552				\$177			\$177			\$134
Under \$1,000	22	13,809	3,695							\$43		
\$1,000 to \$2,000 ²	1,349	2,127,021	114,533			3,744			3,744	930		2,814
\$1,000 to \$2,000	1,027	1,763,336	18,530									
\$2,000 to \$3,000 ²	1,046	2,501,024	185,428			8,634			8,634	2,149		6,485
\$2,000 to \$3,000	737	1,745,417	78,684									
\$3,000 to \$4,000 ²	1,079	3,786,774	179,052			6,561			6,561	1,649		4,912
\$3,000 to \$4,000	424	1,435,040	94,959									
\$4,000 to \$5,000 ²	469	2,058,677	258,080			8,855			8,855	2,108		6,657
\$4,000 to \$5,000	650	2,926,727	425,312									
\$5,000 to \$6,000 ²	93	508,064	204,740			9,094			9,094	2,047		7,047
\$5,000 to \$6,000	394	2,165,408	121,189									
\$6,000 to \$7,000 ²	43	273,587	175,269			7,474			7,474	1,542		5,932
\$6,000 to \$7,000	217	1,398,496	112,225									
\$7,000 to \$8,000 ²	20	148,365	106,719			7,469			7,469	1,309		6,160
\$7,000 to \$8,000	149	1,114,097	104,845									
\$8,000 to \$9,000 ²	17	141,978	134,343			5,679			5,679	868		4,811
\$8,000 to \$9,000	92	777,784	96,019									
\$9,000 to \$10,000 ²	12	113,848	96,913			5,587			5,587	974		4,613
\$9,000 to \$10,000	76	718,377	101,131									

GEORGIA—Continued

\$10,000 to \$11,000	75	783,853	106,742	\$161	8,104	\$342	8,446	1,171	7,275
\$11,000 to \$12,000	60	689,143	216,907	4	6,346	880	7,226	901	6,325
\$12,000 to \$13,000	30	450,640	153,837		4,148	905	5,053	823	4,230
\$13,000 to \$14,000	48	646,785	282,002		6,677	1,633	8,310	1,231	7,079
\$14,000 to \$15,000	30	434,823	105,637	744	5,327	1,491	7,418	1,951	6,467
\$15,000 to \$20,000	122	2,106,251	813,367	708	28,304	15,851	44,155	4,011	40,144
\$20,000 to \$25,000	75	1,660,028	799,202	1,838	24,723	25,012	49,735	2,699	47,036
\$25,000 to \$30,000	42	1,151,218	538,864	138	18,719	28,902	47,021	1,634	45,387
\$30,000 to \$40,000	46	1,598,312	1,054,809	958	21,007	59,287	80,781	1,957	77,828
\$40,000 to \$50,000	23	1,015,115	486,136	531	19,446	50,068	72,369	1,287	69,105
\$50,000 to \$60,000	20	1,038,873	830,943	3,663	8,989	66,542	80,781	691	80,267
\$60,000 to \$70,000	10	629,978	43,289	142	1,456	43,879	5,427	51,015	51,015
\$70,000 to \$80,000	4	300,486	85,816	6,954	2,976	16,898	32,734	74	32,060
\$80,000 to \$100,000	6	524,451	236,469	94	7,792	42,655	51,077	232	62,986
\$100,000 to \$200,000	14	377,056	252,738	44	1,130	25,663	63,218	33	41,826
\$200,000 to \$300,000	5	1,618,230	1,085,367	431	13,072	173,572	41,859	848	208,133
\$300,000 to \$400,000	1	819,561	626,321	3,357	8,436	117,345	217,863	303	128,520
\$400,000 to \$500,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$500,000 to \$600,000	2	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$600,000 to \$700,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$700,000 to \$1,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$1,000,000 to \$1,500,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$1,500,000 to \$2,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$2,000,000 to \$3,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$3,000,000 to \$4,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$4,000,000 to \$5,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$5,000,000 and over		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Classes grouped ³		880,946	423,853	4,535	349,857	82,346	130,879	187	129,725
Total	9,146	42,950,279	11,044,514	24,248	1,109,057	749,528	1,141,739	32,804	1,056,213
Non taxable ¹	4,735	12,045,420	1,486,710						
Taxable	4,411	30,904,859	9,557,804	24,248	1,109,057	749,528	1,141,739	32,804	1,056,213

IDAHO

Under \$1,000 ²	381	\$220,145	\$11,033						
Under \$1,000									
\$1,000 to \$2,000 ²	1,418	2,267,911	193,714						
\$1,000 to \$2,000									
\$2,000 to \$3,000 ²	1,589	2,766,401	191,531						
\$2,000 to \$3,000									
\$3,000 to \$4,000 ²	1,377	3,422,250	103,536						
\$3,000 to \$4,000									
\$4,000 to \$5,000 ²	1,023	2,445,879	30,909						
\$4,000 to \$5,000									
\$5,000 to \$4,000 ²	1,845	6,545,201	196,459						
\$5,000 to \$4,000									
\$3,000 to \$4,000	766	2,795,231	55,114						
\$3,000 to \$4,000									
Capital net gain from sale of assets held 1 or more than 2 years is included in net income, but capital net loss from sale of assets held more than 2 years and net loss for prior year are not deducted.									
Specific eye options exceed net income.									
Classes grouped to conceal net income and identity of taxpayer.									

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

2 Specific eye options exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, net income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

IDAHO—Continued

Income classes	Number of re- turns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Govern- ment obli- gations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of as- sets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of as- sets held more than 2 years	
\$4,000 to \$5,000 ²	780	\$3,387,625	\$287,642	\$3,818		\$16,408			\$16,408	\$4,457		\$11,951
\$4,000 to \$5,000	895	4,022,242	77,971									
\$5,000 to \$6,000 ²	78	419,249	78,400			15,860			15,860	3,336		12,524
\$5,000 to \$6,000	521	2,857,181	114,642									
\$6,000 to \$7,000 ²	25	160,923	57,349			14,130			14,130	2,267		11,863
\$6,000 to \$7,000	309	1,992,126	133,984									
\$7,000 to \$8,000 ²	19	137,352	257,857			10,678			10,678	1,426		9,252
\$7,000 to \$8,000	175	1,308,480	67,980									
\$8,000 to \$9,000 ²	17	143,133	94,528			8,975			8,975	1,081		7,894
\$8,000 to \$9,000	107	896,191	86,786									
\$9,000 to \$10,000 ²	1	9,619	15,640									
\$9,000 to \$10,000	82	764,858	111,274			7,598			7,598	842		6,756
\$10,000 to \$11,000	44	461,437	135,470	\$3,818		4,493		\$903	4,696	476		4,220
\$11,000 to \$12,000	32	368,061	43,158	938		5,850		458	6,308	442		5,866
\$12,000 to \$13,000	19	235,420	41,675	194		3,586		456	4,042	318		3,724
\$13,000 to \$14,000	13	174,015	34,853			3,130		441	3,571	219		3,352
\$14,000 to \$15,000	21	304,671	121,064			4,359		1,051	5,410	286		5,124
\$15,000 to \$20,000	38	653,244	150,766	9,228		12,495		4,273	16,768	703		16,065
\$20,000 to \$25,000	23	513,448	112,784	938		9,195		7,888	17,083	735		16,348
\$25,000 to \$30,000	9	246,174	114,961	(³) 418		2,938		6,100	(³) 9,038	270		8,768
\$30,000 to \$40,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$40,000 to \$50,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$50,000 to \$70,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$70,000 to \$80,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$80,000 to \$90,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$90,000 to \$100,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$100,000 to \$150,000	1	(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$150,000 to \$200,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$200,000 to \$250,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$250,000 to \$300,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$300,000 to \$400,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)
\$400,000 to \$500,000		(³)	(³)	(³)		(³)		(³)	(³)	(³)		(³)

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

ILLINOIS—Continued

Income classes	Number of returns	Net income 1	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	2½ per cent of tax on earned net income		12½ per cent on capital net loss from sale of assets held more than 2 years
\$40,000 to \$50,000	1, 212	\$53,859,705	\$19,292,504	\$298,321	\$1,601,900	\$1,281,585	\$2,632,002	\$195,701	\$4,109,288	\$111,373	\$3,938,364
\$50,000 to \$60,000	663	37,894,683	14,066,449	101,611	2,591,838	837,362	2,213,694	325,967	3,374,423	70,492	3,282,611
\$60,000 to \$70,000	472	30,395,836	12,120,863	156,444	2,633,230	629,101	2,095,319	331,983	3,056,403	47,123	2,929,272
\$70,000 to \$80,000	293	21,855,018	8,241,965	42,802	2,346,216	465,812	1,680,452	292,842	2,439,118	31,972	2,397,006
\$80,000 to \$90,000	236	20,002,134	8,540,529	39,596	3,037,640	359,167	1,612,231	378,683	2,350,081	23,492	2,272,071
\$90,000 to \$100,000	176	16,730,957	7,224,995	11,564	2,227,106	308,104	1,531,481	272,640	2,112,225	19,877	2,086,399
\$100,000 to \$150,000	441	52,950,982	23,950,649	111,071	10,201,733	832,761	5,108,596	1,270,983	7,212,736	47,567	7,212,736
\$150,000 to \$200,000	149	15,503,512	7,683,400	50,089	4,825,625	442,655	2,959,360	603,201	4,005,216	30,873	3,958,332
\$200,000 to \$250,000	69	10,617,546	4,484,790	21,635	3,637,610	192,585	1,793,696	454,702	2,440,983	17,106	2,415,216
\$250,000 to \$300,000	39	17,836,863	7,994,421	50,340	7,749,500	209,528	1,454,089	218,687	1,882,304	4,849	1,876,349
\$300,000 to \$400,000	51	9,803,441	4,104,310	26,635	7,003,376	170,677	1,876,004	837,245	2,883,926	3,117	2,873,221
\$400,000 to \$500,000	22	13,072,347	8,133,404	29,374	3,948,602	103,580	1,612,192	493,374	2,248,777	2,252	1,650,324
\$500,000 to \$750,000	14	14,761,612	7,590,371	8,897	3,063,767	61,849	1,612,192	382,971	2,087,012	1,450	2,089,435
\$750,000 to \$1,000,000	12	11,845,695	5,590,371	8,897	7,848,696	91,420	1,291,665	981,081	2,304,172	1,327	2,302,845
\$1,000,000 to \$2,000,000	2	8,243,964	2,520,251	(²)	5,541,013	8,222	499,462	692,626	1,200,310	(²)	1,199,766
\$2,000,000 to \$3,000,000	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$3,000,000 to \$5,000,000	1	11,787,154	4,903,477	(³)	6,528,563	57,766	1,026,699	816,070	1,900,535	(³)	1,900,475
\$5,000,000 and over	1	1,995,011,009	313,696,394	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	64,213,839
Classes grouped 3	374,725	11,787,154	4,903,477	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	64,213,839
Total	374,725	11,787,154	4,903,477	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	64,213,839
Non-taxable 2	127,651	319,728,633	23,690,087	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	64,213,839
Taxable	247,074	1,645,282,376	289,997,307	2,250,668	73,072,607	19,696,585	38,536,544	9,073,819	67,306,948	2,578,232	64,213,839

INDIANA

Under \$1,000 1	2, 015	\$1,167,750	\$191,678								
Under \$1,000	151	97,842	31,690							\$206	\$802
\$1,000 to \$2,000 2	9,282	14,857,800	1,114,593								
\$1,000 to \$2,000	13,737	23,745,955	86,225							12,877	38,572
\$2,000 to \$3,000 2	7,275	17,974,875	1,313,074								
\$2,000 to \$3,000	8,148	18,974,589	1,213,268							23,445	71,362

\$3,000 to \$4,000 2	9,780	34,323,502	1,675,262	41,266	41,266	10,031	41,266	31,235
\$5,000 to \$4,000	3,678	13,323,094	453,117	72,181	72,181	17,460	72,181	54,721
\$5,000 to \$5,000 2	3,688	15,984,725	1,739,775	69,908	69,908	15,240	69,908	54,668
\$4,000 to \$6,000	5,303	23,962,896	892,000	75,126	75,126	14,912	75,126	60,214
2,289,065								
2,940								
\$6,000 to \$6,000 2	2,180	16,120,618	650,732	76,324	76,324	13,940	76,324	62,384
\$6,000 to \$7,000	2,039	13,299,008	786,048	73,010	73,010	12,687	73,010	60,323
\$7,000 to \$8,000	1,484	11,081,269	700,303	79,358	79,358	12,719	79,358	66,639
\$8,000 to \$9,000 2	81	691,876	516,949	68,693	68,693	11,106	68,693	60,896
\$9,000 to \$10,000 2	1,072	9,073,926	833,446	66,937	66,937	10,385	66,937	64,184
\$10,000 to \$10,000 2	81	773,647	636,631	7,632	7,632	7,632	7,632	7,632
\$10,000 to \$11,000	899	8,516,649	958,189	11,184	11,184	10,873	11,184	10,873
\$11,000 to \$12,000	652	6,839,953	1,065,289	12,004	12,004	10,536	12,004	11,262
\$12,000 to \$13,000	531	6,094,202	1,090,229	28,966	28,966	9,444	28,966	27,022
\$13,000 to \$14,000	454	5,653,106	940,139	57,759	57,759	13,716	57,759	44,042
\$14,000 to \$15,000	281	4,071,511	910,598	203,510	203,510	45,459	203,510	157,051
\$15,000 to \$20,000	881	15,161,673	3,980,379	170,827	170,827	32,205	170,827	138,622
\$20,000 to \$25,000	506	11,274,911	3,801,362	184,368	184,368	32,205	184,368	152,163
\$25,000 to \$30,000	287	7,821,918	2,536,107	152,617	152,617	22,797	152,617	139,820
\$30,000 to \$40,000	287	9,077,352	4,086,694	374,430	374,430	12,996	374,430	351,434
\$40,000 to \$60,000	168	7,821,840	3,082,009	102,248	102,248	9,173	102,248	93,075
\$60,000 to \$70,000	84	4,633,694	1,917,851	25,276	25,276	5,421	25,276	23,855
\$70,000 to \$70,000	60	3,894,881	1,946,235	56,903	56,903	5,421	56,903	51,482
\$70,000 to \$80,000	34	2,546,966	1,270,182	24,693	24,693	4,735	24,693	22,958
\$80,000 to \$90,000	19	1,007,055	729,092	6,626	6,626	1,860	6,626	6,626
\$90,000 to \$100,000	11	1,065,369	452,571	4,335	4,335	1,237	4,335	4,335
\$100,000 to \$100,000	55	6,732,254	3,626,782	13,255	13,255	6,163	13,255	12,022
\$100,000 to \$200,000	23	4,010,260	1,490,657	71,675	71,675	6,163	71,675	65,512
\$200,000 to \$300,000	14	3,159,662	1,093,783	30,190	30,190	6,651	30,190	23,539
\$300,000 to \$400,000	6	1,671,770	684,804	14,787	14,787	780	14,787	14,007
\$400,000 to \$500,000	9	3,195,728	494,139	56,123	56,123	833	56,123	55,290
\$500,000 to \$750,000	6	2,628,538	362,411	8,617	8,617	417	8,617	8,200
\$750,000 to \$1,000,000	2	1,233,066	97,221	26,409	26,409	309	26,409	26,100
\$1,000,000 to \$1,500,000	4	1,375,160	212,995	32,653	32,653	221	32,653	32,432
\$1,500,000 to \$2,000,000	2	4,775,681	227,365	3,043	3,043	256	3,043	2,787
\$2,000,000 to \$3,000,000								
\$3,000,000 to \$4,000,000								
\$4,000,000 to \$5,000,000	2	8,660,851	293,131	213,763	213,763	851,105	213,763	1,605,856
\$5,000,000 and over								
Total	77,126	358,624,820	53,838,344	884,802	20,702,477	2,061,969	5,086,401	20,575
Non-taxable 1	32,931	90,159,388	9,380,819					
Taxable	44,195	268,465,432	44,457,525	884,802	20,702,477	2,061,969	5,086,401	20,575

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

\$70,000 to \$80,000.....	17	1,269,942	1,011,174	3,528	54,033	11,980	109,866	6,755	128,801	948	127,653
\$80,000 to \$90,000.....	6	515,518	303,380	-----	45	8,143	53,900	6	62,049	1,025	61,024
\$90,000 to \$100,000 ¹	8	759,386	490,835	474	239,765	3,718	50,584	29,971	84,273	2,611	81,269
\$100,000 to \$150,000.....	17	2,035,291	1,150,124	6,715	400,982	19,853	194,708	50,122	264,683	1,595	257,373
\$150,000 to \$200,000.....	2	(3)	(3)	-----	200,510	(3)	40,187	25,064	65,319	(3)	65,302
\$200,000 to \$250,000.....	3	450,938	267,800	-----	459,817	1,764	47,761	57,477	107,002	36	106,966
\$250,000 to \$300,000.....	3	787,510	282,200	-----	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 to \$400,000.....	-----	(3)	(3)	-----	-----	-----	-----	-----	-----	-----	-----
\$400,000 to \$500,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$500,000 to \$750,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$750,000 to \$1,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000,000 to \$1,500,000.....	1	(3)	(3)	-----	(3)	(3)	(3)	-----	(3)	(3)	(3)
\$1,500,000 to \$2,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000,000 to \$3,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000,000 to \$4,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000,000 to \$5,000,000.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Classes grouped ³	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
Total.....	49,476	2,281,983	2,190,475	150,018	87	3,310	414,678	11	417,999	560	417,439
Nontaxable ²	23,463	66,161,051	6,083,825	-----	-----	-----	-----	-----	-----	-----	-----
Taxable.....	26,013	136,854,311	23,549,939	130,018	1,626,630	1,152,548	1,747,289	202,670	3,102,507	172,855	2,917,845
				130,018	1,626,630	1,152,548	1,747,289	202,670	3,102,507	172,855	2,917,845

KANSAS

Under \$1,000 ¹	848	\$486,729	\$540,676	-----	-----	\$573	-----	-----	\$573	\$172	\$401
Under \$1,000.....	98	49,969	11,062	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000 ¹	2,493	3,955,772	290,197	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000 to \$2,000.....	4,247	7,304,649	58,425	-----	-----	17,585	-----	-----	17,585	4,303	13,282
\$2,000 to \$3,000 ¹	3,297	8,170,036	492,458	-----	-----	-----	-----	-----	-----	-----	-----
\$2,000 to \$3,000.....	2,751	6,573,317	96,703	-----	-----	35,311	-----	-----	35,311	8,634	26,677
\$3,000 to \$4,000 ¹	4,252	15,018,034	997,035	-----	-----	-----	-----	-----	-----	-----	-----
\$3,000 to \$4,000.....	1,919	6,904,046	192,896	-----	-----	28,294	-----	-----	28,294	6,872	21,422
\$4,000 to \$5,000 ¹	2,048	8,917,300	1,291,616	-----	-----	-----	-----	-----	-----	-----	-----
\$4,000 to \$5,000.....	3,101	19,989,541	301,233	-----	-----	47,982	-----	-----	47,982	11,750	36,232
\$5,000 to \$6,000 ¹	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000 to \$6,000.....	244	1,316,635	350,681	-----	-----	46,798	-----	-----	46,798	8,870	37,928
\$6,000 to \$7,000 ¹	1,962	10,725,823	329,692	-----	-----	-----	-----	-----	-----	-----	-----
\$6,000 to \$7,000.....	84	542,870	261,087	-----	-----	47,969	-----	-----	47,969	7,290	40,679
\$7,000 to \$8,000 ¹	1,273	8,225,042	343,643	-----	-----	-----	-----	-----	-----	-----	-----
\$7,000 to \$8,000.....	46	341,146	217,479	-----	-----	44,649	-----	-----	44,649	5,827	38,822
\$8,000 to \$9,000 ¹	851	6,364,662	381,358	-----	-----	-----	-----	-----	-----	-----	-----
\$8,000 to \$9,000.....	40	338,322	230,094	-----	-----	48,719	-----	-----	48,719	5,385	43,334
\$9,000 to \$10,000 ¹	623	5,349,422	378,031	-----	-----	-----	-----	-----	-----	-----	-----
\$9,000 to \$10,000.....	24	228,767	155,289	-----	-----	-----	-----	-----	-----	-----	-----

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

² Nontaxable. Specific exemptions exceed net income.

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

KANSAS—Continued

income classes	Number of re- turns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Govern- ment ob- ligation reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of as- sets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of as- sets held more than 2 years
\$9,000 to \$10,000	449	\$4,271,083	\$388,150			\$41,895			\$4,390		\$37,205
\$10,000 to \$11,000	315	3,285,561	387,796	85,365		36,208	\$1,474		3,333		34,349
\$11,000 to \$12,000	255	2,940,567	405,811	11,680		33,946	3,739		3,417		34,268
\$12,000 to \$13,000	199	2,482,820	302,116	4,471		36,049	5,077		2,956		38,170
\$13,000 to \$14,000	162	2,184,487	280,161	6,376		32,921	5,567		2,727		35,761
\$14,000 to \$15,000	136	1,976,124	258,415	4,709		34,082	6,969		2,485		38,566
\$15,000 to \$20,000	404	6,909,753	1,238,579	46,971		136,992	47,210		12,465		171,737
\$20,000 to \$25,000	235	5,220,749	973,235	35,401		122,005	78,163		12,977		187,191
\$25,000 to \$30,000	124	3,382,698	823,762	6,899		84,569	82,616		5,088		162,097
\$30,000 to \$40,000	124	4,234,759	980,151	13,728	\$14,661	117,631	149,104	\$1,833	6,329	\$225	262,314
\$40,000 to \$50,000	54	2,317,038	467,147	2,241	14,314	76,434	125,334	1,790	2,537		201,021
\$50,000 to \$60,000	39	2,133,866	668,153	1,993	2,992	60,485	140,355	374	1,869	1,485	197,860
\$60,000 to \$70,000	17	1,127,246	240,090	7,566	160,718	32,870	80,272	12,590	1,035		124,697
\$70,000 to \$80,000	12	903,077	38,632		185,181	29,583	62,564	23,104	108		115,418
\$80,000 to \$90,000	4	348,447	66,376			12,558	36,845		509		48,919
\$90,000 to \$100,000	2	183,487	7,074	137		7,983	20,183		407		27,764
\$100,000 to \$150,000	17	1,962,034	649,298	6,620	101,957	55,549	233,660	12,741	1,937	3,154	206,859
\$150,000 to \$200,000	8	1,362,917	201,231	3,210	140,342	47,646	178,858	17,542	1,186	27,005	215,858
\$200,000 to \$250,000	2	484,956	84,513		211,600	11,521	40,833	26,450	209		78,335
\$250,000 to \$300,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$300,000 to \$400,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(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											

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued.

Classes grouped ¹	1,059,455	242,322	157,327	300,140	24,645	127,077	37,517	189,239	613	188,026
Total	82,732	15,562,667	4,816,612	1,071,885	1,353,752	1,425,900	133,941	2,913,593	125,675	2,756,049
Non-taxable ²	13,346	4,816,612								
Taxable	19,386	10,746,055	157,327	1,071,885	1,353,752	1,425,900	133,941	2,913,593	125,675	2,756,049

KENTUCKY

Under \$1,000 ²	\$205,339	\$215,286	25,732	\$23,103	\$370	\$370	\$370	\$370	\$99	\$271
Under \$1,000	65	8,535								
\$1,000 to \$2,000	3,244	371,854								
\$2,000 to \$3,000	3,040	81,886								
\$3,000 to \$4,000	3,071	7,447,043								
\$4,000 to \$5,000	3,599	314,257								
\$5,000 to \$10,000	2,018	1,181,370								
\$10,000 to \$15,000	1,695	7,794,806								
\$15,000 to \$20,000	2,409	1,452,796								
\$20,000 to \$25,000	335	11,706,742								
\$25,000 to \$30,000	1,713	1,815,543								
\$30,000 to \$40,000	1,108	9,376,043								
\$40,000 to \$50,000	1,174	708,391								
\$50,000 to \$75,000	100	389,351								
\$75,000 to \$100,000	825	555,640								
\$100,000 to \$250,000	70	616,797								
\$250,000 to \$500,000	609	536,162								
\$500,000 to \$1,000,000	58	594,208								
\$1,000,000 to \$10,000,000	476	477,313								
\$10,000,000 to \$100,000,000	385	4,511,523								
\$100,000,000 to \$1,000,000,000	306	3,045,317								
\$1,000,000,000 to \$10,000,000,000	238	836,212								
\$10,000,000,000 to \$100,000,000,000	222	685,748								
\$100,000,000,000 to \$1,000,000,000,000	176	3,092,510								
\$1,000,000,000,000 to \$10,000,000,000,000	579	808,563								
\$10,000,000,000,000 to \$100,000,000,000,000	280	832,492								
\$100,000,000,000,000 to \$1,000,000,000,000,000	200	3,206,812								
\$1,000,000,000,000,000 to \$10,000,000,000,000,000	178	2,310,733								
\$10,000,000,000,000,000 to \$100,000,000,000,000,000	88	2,841,772								
\$100,000,000,000,000,000 to \$1,000,000,000,000,000,000	63	1,575,601								
\$1,000,000,000,000,000,000 to \$10,000,000,000,000,000,000	25	3,467,495								
\$10,000,000,000,000,000,000 to \$100,000,000,000,000,000,000	16	1,633,743								
\$100,000,000,000,000,000,000 to \$1,000,000,000,000,000,000,000	9	517,748								
\$1,000,000,000,000,000,000,000 to \$10,000,000,000,000,000,000,000	11	767,813								
\$10,000,000,000,000,000,000,000 to \$100,000,000,000,000,000,000,000	28	3,323,512								

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

² Non-taxable. Specific exemptions exceed net income.

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

\$4,000 to \$5,000	1,967	8,612,204	1,313,290	71,261	71,261	17,514	53,747
\$5,000 to \$6,000	3,300	15,308,982	826,278	71,261	71,261	17,514	53,747
\$6,000 to \$7,000	2,979	11,625,104	585,555	70,015	70,015	15,479	54,536
\$7,000 to \$8,000	2,870	12,422,637	655,942	75,727	75,727	14,078	61,649
\$8,000 to \$9,000	1,663	10,753,809	828,998	69,808	69,808	11,187	58,681
\$9,000 to \$10,000	1,693	8,454,957	296,588	62,053	62,053	8,430	53,623
\$10,000 to \$11,000	497	6,484,399	776,948	51,323	51,323	7,073	44,250
\$11,000 to \$12,000	439	4,707,493	642,361	4,741	\$2,098	55,873	49,344
\$12,000 to \$13,000	321	3,687,085	822,306	51,375	4,741	6,529	50,876
\$13,000 to \$14,000	221	2,744,965	556,124	45,627	5,736	5,240	47,386
\$14,000 to \$15,000	205	2,760,581	683,175	33,776	7,259	4,409	43,308
\$15,000 to \$20,000	150	2,174,071	727,372	157,101	8,972	3,332	49,549
\$20,000 to \$25,000	498	8,570,280	2,539,873	133,766	59,951	217,082	202,066
\$25,000 to \$30,000	287	6,429,701	2,076,145	68,425	98,425	14,986	224,906
\$30,000 to \$35,000	107	2,925,050	811,208	68,840	68,392	138,232	234,906
\$35,000 to \$40,000	162	5,560,634	1,802,383	11,547	201,493	347,576	339,764
\$40,000 to \$45,000	91	4,028,700	1,445,477	93,677	189,165	302,883	1,181
\$45,000 to \$50,000	41	2,219,390	658,099	9,580	120,138	200,453	197,229
\$50,000 to \$70,000	42	2,730,240	1,308,253	113,315	202,110	14,908	264,118
\$70,000 to \$80,000	22	1,641,824	732,154	319,779	100,924	157,971	155,555
\$80,000 to \$90,000	19	1,586,022	826,732	173,124	133,353	182,624	181,386
\$90,000 to \$100,000	5	482,527	274,352	8,024	52,083	62,013	61,645
\$100,000 to \$150,000	14	1,619,758	889,812	9,205	117,640	195,557	195,022
\$150,000 to \$250,000	9	1,615,489	901,019	14,312	181,841	243,233	241,007
\$250,000 to \$500,000	2	()	()	()	()	()	()
\$500,000 to \$1,000,000	1	()	()	()	()	()	()
\$1,000,000 to \$2,000,000	1	()	()	()	()	()	()
\$2,000,000 to \$5,000,000	1	()	()	()	()	()	()
\$5,000,000 to \$10,000,000	1	()	()	()	()	()	()
\$10,000,000 to \$25,000,000	1	()	()	()	()	()	()
\$25,000,000 to \$50,000,000	1	()	()	()	()	()	()
\$50,000,000 to \$100,000,000	1	()	()	()	()	()	()
\$100,000,000 to \$1,000,000,000	1	()	()	()	()	()	()
\$1,000,000,000 to \$5,000,000,000	1	()	()	()	()	()	()
\$5,000,000,000 and over	1	()	()	()	()	()	()
Classes grouped ¹		1,019,491	329,233	201,634	22,412	185,334	185,060
Total	38,996	185,478,850	29,873,635	2,066,080	1,523,343	166,762	3,311,535
Nontaxable ²	17,228	47,492,408	6,333,158	2,066,080	1,523,343	166,762	3,311,535
Taxable	21,768	137,986,442	23,540,477	361,806	1,202,274	4,430	4,430

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

2 Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

MAINE

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits				Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under \$1,000 ²	608	\$321,688	\$131,101			\$420			\$420	\$93		\$327
Under \$1,000	67	34,773	5,180									
\$1,000 to \$2,000 ²	2,392	3,718,672	580,363									
\$1,000 to \$2,000	2,174	3,715,940	52,380			8,793			8,793	2,152		6,941
\$2,000 to \$3,000 ²	2,368	5,879,233	573,005									
\$2,000 to \$3,000	1,596	3,757,056	156,059			17,844			17,844	4,386		13,458
\$3,000 to \$4,000 ²	2,569	9,012,495	920,330									
\$3,000 to \$4,000	926	3,335,066	230,393			13,925			13,925	3,435		10,490
\$4,000 to \$5,000 ²	999	4,385,485	729,181									
\$4,000 to \$5,000	1,220	5,463,206	309,638			18,588			18,588	4,482		14,106
\$5,000 to \$6,000 ²	1,159	868,168	388,380									
\$5,000 to \$6,000	945	5,172,941	340,079			22,530			22,530	4,833		17,697
\$6,000 to \$7,000 ²	63	4,405,002	259,901									
\$6,000 to \$7,000	670	4,325,812	391,809			24,754			24,754	4,289		20,465
\$7,000 to \$8,000 ²	47	348,831	280,254									
\$7,000 to \$8,000	484	3,028,857	378,704			24,368			24,368	3,882		20,486
\$8,000 to \$9,000 ²	31	263,248	223,990									
\$8,000 to \$9,000	406	3,434,402	420,906			27,094			27,094	4,024		23,070
\$9,000 to \$10,000 ²	16	152,655	156,955									
\$9,000 to \$10,000	272	2,583,559	330,579			23,447			23,447	3,118		20,329
\$10,000 to \$11,000	229	2,300,863	449,205			24,041			24,041	\$1,084		21,957
\$11,000 to \$12,000	206	2,861,191	547,123	\$7,553		25,287			25,287	3,299		22,088
\$12,000 to \$13,000	148	1,801,380	474,974	13,741		20,173			20,173	2,910		17,263
\$13,000 to \$14,000	101	1,365,337	342,099	12,484		17,105			17,105	2,242		14,863
\$14,000 to \$15,000	105	1,621,650	375,959	6,636		20,927			20,927	2,099		18,828
\$15,000 to \$20,000	325	5,608,356	1,492,592	4,366		91,390			91,390	3,085		88,305
\$20,000 to \$25,000	184	4,141,402	1,458,370	23,955		40,904			40,904	11,780		29,124
\$25,000 to \$30,000	93	2,555,459	970,714	30,246		47,250			47,250	9,246		38,004
\$30,000 to \$40,000	102	3,628,422	1,316,484	30,246		72,595			72,595	125,337		47,258
\$40,000 to \$50,000	65	2,876,275	1,170,470	7,692		59,056			59,056	141,765		87,891
\$50,000 to \$60,000	37	2,044,274	83,510	7,692		18,196			18,196	115,982		107,788
\$60,000 to \$70,000	20	1,295,946	708,924	7,717		38,411			38,411	5,358		33,053
						62,538			62,538	4,522		58,016
						116,559			116,559	1,933		114,626
						88,005			88,005	5,381		82,624
						106,022			106,022	1,712		104,310
						198,213			198,213	1,933		196,280
						178,427			178,427	1,933		176,494
						114,523			114,523	1,933		112,590

\$70,000 to \$80,000.....	16	1, 197, 645	495, 000	7, 793	152, 201	19, 491	86, 826	19, 047	125, 364	375	621	124, 368
\$80,000 to \$90,000.....	8	677, 935	445, 984	2, 216	56, 572	61, 049	61, 049	6, 225	127, 005	(3)	206	74, 504
\$90,000 to \$100,000.....	10	962, 544	374, 668	2, 012	42, 943	19, 967	101, 771	5, 367	172, 105	1, 047		126, 058
\$100,000 to \$150,000.....	27	3, 167, 070	1, 886, 850	9, 464	477, 264	32, 548	320, 926	59, 415	412, 889	2, 132	534	410, 223
\$150,000 to \$200,000.....	10	1, 672, 383	724, 857	845	381, 150	24, 710	180, 205	47, 643	252, 558	1, 063	2, 247	249, 218
\$200,000 to \$250,000.....	4	902, 067	582, 092		158, 122	7, 575	115, 565	19, 764	142, 904	1, 662		142, 242
\$250,000 to \$300,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$300,000 to \$400,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$400,000 to \$500,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$500,000 to \$750,000.....	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 to \$1,000,000.....		(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Classes grouped ³		7, 046, 890	2, 258, 935	1, 912	4, 856, 340	5, 489	382, 535	607, 043	995, 067	89	648	994, 330
Total.....	19, 709	107, 979, 178	23, 769, 997	202, 741	6, 505, 212	805, 459	1, 907, 094	811, 926	3, 524, 479	93, 964	11, 025	3, 419, 490
Nontaxable ²	9, 252	25, 350, 477	4, 246, 460									
Taxable.....	10, 457	82, 628, 701	19, 523, 537	202, 741	6, 505, 212	805, 459	1, 907, 094	811, 926	3, 524, 479	93, 964	11, 025	3, 419, 490

MARYLAND

Under \$1,000 ²	3, 981	1, 349, 551	\$491, 205									
Under \$1,000.....		300, 583	163, 968			\$1, 391			\$1, 391	\$360		\$1, 231
\$1,000 to \$2,000 ¹	6, 975	11, 174, 111	930, 542			43, 980			43, 980	11, 400		32, 580
\$1,000 to \$2,000.....		16, 000, 182	160, 156									
\$2,000 to \$3,000 ¹	4, 391	10, 790, 703	1, 139, 388			87, 303			87, 303	21, 206		66, 097
\$2,000 to \$3,000.....		16, 911, 635	615, 717									
\$3,000 to \$4,000 ¹	7, 331	26, 134, 444	1, 061, 720			58, 223			58, 223	14, 257		43, 966
\$3,000 to \$4,000.....		13, 778, 272	823, 202									
\$4,000 to \$5,000 ¹	2, 780	12, 105, 032	1, 131, 986			106, 398			106, 398	26, 628		79, 770
\$4,000 to \$5,000.....		32, 528, 645	1, 408, 592									
\$5,000 to \$6,000 ²	6, 531	2, 684, 668	1, 022, 265			97, 572			97, 572	18, 451		79, 121
\$5,000 to \$6,000.....		19, 598, 937	808, 430									
\$6,000 to \$7,000 ²	3, 587	1, 559, 500	808, 430			93, 304			93, 304	17, 390		76, 114
\$6,000 to \$7,000.....		14, 817, 182	1, 261, 533									
\$7,000 to \$8,000 ¹	2, 296	908, 857	698, 885			91, 249			91, 249	15, 490		75, 759
\$7,000 to \$8,000.....		12, 463, 316	1, 254, 501									
\$8,000 to \$9,000 ¹	1, 670	747, 677	630, 319			92, 037			92, 037	14, 263		77, 774
\$8,000 to \$9,000.....		10, 530, 384	1, 099, 625									
\$9,000 to \$10,000 ²	1, 240	699, 471	627, 063									
\$9,000 to \$10,000.....		73										

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

² Nontaxable.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

Income classes	Number of returns	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
		Net income ¹	Dividends	Interest on Government obligations reported for surtax	Capital gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	25 per cent of tax on earned net income	
\$150,000 to \$200,000	112	\$19,309,495	\$10,505,435	\$31,327	\$3,229,334	\$279,360	\$2,329,389	\$402,717	\$3,011,466	\$2,976,627
\$200,000 to \$250,000	62	13,835,188	6,792,369	21,252	3,397,301	190,034	1,620,218	424,422	2,234,674	2,222,819
\$250,000 to \$300,000	33	9,016,349	4,600,573	10,947	2,137,979	111,919	1,117,723	267,246	1,496,888	1,486,630
\$300,000 to \$400,000	28	9,667,528	4,737,591	64,891	2,825,861	128,609	1,158,536	349,380	1,636,525	1,537,765
\$400,000 to \$500,000	10	4,523,564	2,567,045	3,877	992,794	50,312	622,810	124,099	797,221	795,304
\$500,000 to \$750,000	7	4,062,605	1,573,738	9,007	2,782,963	5,370	222,756	347,155	575,781	575,552
\$750,000 to \$1,000,000	7	6,131,212	1,751,958	1,886	3,776,338	28,509	415,203	472,042	915,754	914,964
\$1,000,000 to \$1,500,000	2	2,347,624	1,021,130	64,832	1,130,316	5,717	226,782	141,289	373,788	373,581
\$1,500,000 to \$2,000,000	2	4,842,296	1,030,009	(3)	2,686,194	65,159	406,200	335,774	807,133	806,671
\$2,000,000 to \$3,000,000	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$3,000,000 to \$5,000,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$5,000,000 and over										
Classes grouped ³										
Total	224,042	8,182,883	1,204,190	178	5,910,574	52,152	429,442	738,822	1,220,416	1,219,813
Nontaxable ²	104,395	271,389,699	38,789,407	2,144,725	43,952,142	9,492,272	23,792,564	5,474,509	38,759,345	1,238,652
Taxable	119,647	876,186,799	234,537,373	2,144,725	43,952,142	9,492,272	23,792,564	5,474,509	38,759,345	1,238,652

MICHIGAN

Under \$1,000 ²	2,269	\$1,273,512	\$169,988							
Under \$1,000	402	254,322	34,291			\$3,300			\$3,300	\$2,575
\$1,000 to \$2,000 ²	20,165	31,691,592	1,153,939							
\$1,000 to \$2,000	37,024	63,973,080	234,130			140,142			140,142	105,428
\$2,000 to \$3,000 ²	12,205	30,488,916	1,338,811							
\$2,000 to \$3,000	19,649	46,044,063	444,229			234,834			234,834	177,296
\$3,000 to \$4,000 ²	19,424	67,945,165	2,512,115							
\$3,000 to \$4,000	9,889	35,216,027	1,372,982			142,013			142,013	107,658
\$4,000 to \$5,000 ²	6,849	29,717,927	2,555,685							

	15, 005	67, 480, 443	1, 610, 638	239, 680	58, 044	181, 646
\$4,000 to \$5,000	685	3, 697, 250	1, 393, 290	164, 746	35, 886	128, 860
\$5,000 to \$6,000	6, 583	36, 059, 095	1, 103, 259	164, 746	35, 886	128, 860
\$6,000 to \$7,000	283	1, 827, 674	1, 246, 062	186, 005	35, 406	150, 599
\$7,000 to \$8,000	4, 790	31, 008, 323	1, 504, 945	186, 005	35, 406	150, 599
\$8,000 to \$9,000	194	1, 447, 409	1, 175, 206	183, 058	32, 764	150, 294
\$9,000 to \$10,000	3, 474	25, 964, 650	1, 635, 941	183, 058	32, 764	150, 294
\$10,000 to \$11,000	142	1, 200, 650	1, 069, 068	186, 108	30, 357	155, 751
\$11,000 to \$12,000	2, 605	22, 074, 265	1, 640, 543	186, 108	30, 357	155, 751
\$12,000 to \$13,000	124	1, 176, 847	1, 061, 805	203, 265	31, 978	171, 287
\$13,000 to \$14,000	2, 120	20, 188, 100	2, 886, 823	178, 683	28, 568	157, 798
\$14,000 to \$15,000	1, 593	16, 701, 702	2, 386, 823	169, 428	28, 103	178, 172
\$15,000 to \$16,000	1, 353	13, 521, 817	2, 188, 568	169, 428	25, 883	164, 981
\$16,000 to \$17,000	1, 005	12, 548, 547	2, 085, 799	179, 423	26, 007	185, 780
\$17,000 to \$18,000	934	12, 352, 036	2, 470, 754	179, 423	26, 424	182, 247
\$18,000 to \$19,000	749	10, 874, 983	1, 164, 735	207, 471	25, 224	960, 025
\$19,000 to \$20,000	2, 481	42, 748, 969	9, 178, 420	67, 476	1, 086, 123	960, 025
\$20,000 to \$25,000	1, 339	29, 778, 674	7, 612, 309	625, 780	1, 075, 917	984, 667
\$25,000 to \$30,000	814	22, 219, 975	6, 567, 857	452, 092	62, 007	984, 667
\$30,000 to \$40,000	936	32, 290, 503	6, 567, 857	425, 248	76, 576	987, 500
\$40,000 to \$50,000	292	22, 640, 134	5, 103, 374	1, 099, 452	84, 790	1, 890, 873
\$50,000 to \$60,000	509	15, 936, 987	5, 933, 788	337, 770	48, 959	2, 343
\$60,000 to \$70,000	180	11, 619, 700	4, 196, 138	213, 805	111, 671	1, 370, 164
\$70,000 to \$80,000	142	10, 548, 984	4, 865, 572	189, 093	117, 181	1, 096, 612
\$80,000 to \$90,000	106	9, 022, 548	3, 193, 584	166, 217	140, 376	1, 126, 612
\$90,000 to \$100,000	185	21, 942, 365	2, 700, 506	121, 623	1, 065, 785	1, 053, 405
\$100,000 to \$150,000	83	14, 308, 394	6, 361, 292	328, 510	816, 394	806, 740
\$150,000 to \$200,000	39	8, 581, 809	4, 730, 575	225, 610	2, 080, 745	2, 920, 047
\$200,000 to \$250,000	22	6, 037, 815	2, 816, 041	73, 959	1, 500, 549	32, 599
\$250,000 to \$300,000	26	8, 809, 480	3, 481, 213	98, 535	2, 184, 857	1, 022
\$300,000 to \$400,000	21	9, 320, 229	4, 019, 496	109, 292	333, 242	3, 824
\$400,000 to \$500,000	16	10, 242, 467	5, 428, 843	886, 664	1, 040, 851	1, 038, 578
\$500,000 to \$750,000	6	5, 271, 201	4, 738, 843	56, 665	1, 418, 499	1, 435, 044
\$750,000 to \$1,500,000	5	6, 554, 233	2, 890, 423	98, 322	1, 456, 216	1, 432, 801
\$1,500,000 to \$2,000,000	2	3, 692, 432	1, 726, 026	862	1, 814, 409	1, 810, 351
\$2,000,000 to \$3,000,000	1	(3)	(3)	(3)	389, 415	780, 025
\$3,000,000 to \$4,000,000	2	(3)	(3)	(3)	931, 294	931, 166
\$4,000,000 to \$5,000,000	2	(3)	(3)	(3)	545, 420	545, 865
\$5,000,000 and over	2	(3)	(3)	(3)	55	(3)
Classes grouped 1		(3)	(3)	(3)	(3)	(3)
Total	176, 804	905, 814, 790	159, 845, 905	181, 705	3, 267, 250	3, 970, 181
Nontaxable 2	62, 340	170, 466, 942	13, 678, 969	521, 708	482	32, 408, 357
Taxable	114, 464	735, 347, 848	146, 166, 936	128, 997	3, 219, 768	3, 641, 824
Classes grouped 3						
Total						
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Taxable						
Classes grouped 3						

\$70,000 to \$80,000.....	43	3, 188, 040	1, 445, 660	19, 039	210, 237	61, 912	261, 352	25, 432	348, 696	4, 862	357	343, 477
\$80,000 to \$90,000.....	28	2, 378, 472	1, 207, 194	9, 886	199, 031	31, 043	216, 341	24, 878	272, 262	2, 915	752	268, 995
\$90,000 to \$100,000.....	53	2, 178, 918	809, 754	16, 885	342, 133	40, 299	192, 851	42, 766	275, 916	3, 192	134	272, 500
\$100,000 to \$150,000.....	50	6, 093, 627	4, 816, 221	32, 350	477, 973	51, 123	718, 462	59, 745	823, 330	4, 172	25, 157	800, 001
\$150,000 to \$200,000.....	17	2, 808, 002	1, 572, 987	4, 821	809, 004	23, 918	288, 788	101, 199	413, 905	1, 513	173	412, 219
\$200,000 to \$250,000.....	11	2, 126, 745	1, 623, 279	12, 211	733, 897	3, 383	288, 226	91, 737	335, 346	806	629	333, 851
\$250,000 to \$300,000.....	5	1, 421, 246	613, 327	406	229, 715	27, 655	198, 227	28, 714	254, 596	564	52	254, 032
\$300,000 to \$400,000.....	3	1, 055, 089	815, 421	12, 324	281, 000	1, 904	132, 566	35, 125	169, 595	286	169, 257	169, 257
\$400,000 to \$500,000.....	3	1, 327, 236	667, 214	4, 765	555, 981	3, 921	130, 368	69, 497	203, 786	398	203, 388	203, 388
\$500,000 to \$750,000.....												
\$750,000 to \$1,000,000.....												
\$1,000,000 to \$1,500,000.....												
\$1,500,000 to \$2,000,000.....												
\$2,000,000 to \$3,000,000.....												
\$3,000,000 to \$4,000,000.....												
\$4,000,000 to \$5,000,000.....												
\$5,000,000 and over.....												
Total.....	64, 227	296, 414, 294	55, 887, 038	493, 386	4, 677, 856	2, 081, 660	4, 171, 386	583, 653	6, 836, 699	324, 657	36, 731	6, 475, 311
Nontaxable ¹	26, 618	72, 547, 961	7, 599, 501									
Taxable.....	37, 609	223, 866, 333	48, 287, 537	493, 386	4, 677, 856	2, 081, 660	4, 171, 386	583, 653	6, 836, 699	324, 657	36, 731	6, 475, 311

MISSISSIPPI

Under \$1,000 ²	946	\$562, 361	\$73, 059			\$506				\$506	\$156	\$350
Under \$1,000.....	62	38, 510	1, 878									
\$1,000 to \$2,000 ²	2, 820	4, 473, 144	222, 110									
\$1,000 to \$2,000.....	1, 736	3, 003, 427	55, 730			6, 985				6, 985	1, 689	5, 296
\$2,000 to \$3,000 ²	2, 544	6, 267, 985	211, 654									
\$2,000 to \$3,000.....	1, 211	2, 827, 533	56, 330			14, 252				14, 252	3, 549	10, 703
\$3,000 to \$4,000 ²	2, 390	8, 304, 460	675, 829									
\$3,000 to \$4,000.....	717	2, 568, 858	125, 878			11, 223				11, 223	2, 766	8, 457
\$4,000 to \$5,000 ²	776	3, 383, 029	404, 469									
\$4,000 to \$5,000.....	1, 281	3, 767, 921	217, 433									
\$5,000 to \$6,000 ²	96	521, 891	143, 602									
\$5,000 to \$6,000.....	606	3, 317, 456	110, 937			18, 973				18, 973	4, 613	14, 360
\$6,000 to \$7,000 ²	29	181, 167	70, 547									
\$6,000 to \$7,000.....	446	2, 873, 673	134, 333			14, 704				14, 704	2, 941	11, 763
\$7,000 to \$8,000 ²	16	120, 044	95, 563									
\$7,000 to \$8,000.....	306	2, 287, 349	135, 372			16, 306				16, 306	2, 606	13, 610
\$8,000 to \$9,000 ²	15	126, 332	99, 145									
\$8,000 to \$9,000.....	225	1, 903, 917	118, 456			16, 234				16, 234	2, 125	14, 109
\$9,000 to \$10,000 ²	16	151, 366	142, 050									
\$9,000 to \$10,000.....	174	1, 634, 711	140, 986			15, 883				15, 883	1, 966	13, 917
						16, 212				16, 212	1, 791	14, 421

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

² Nontaxable. Specific exemptions exceed net income.

Classes grouped ¹	855,048	349,034	4,122	421,091	2,439	42,583	52,636	97,608	227	97,381
Total	64,859,892	6,768,238	69,281	477,388	368,058	259,016	59,639	686,733	41,642	643,744
Nontaxable ²	24,187,719	2,141,028								
Taxable	40,672,173	4,627,210	69,281	477,388	368,058	259,016	59,639	686,733	41,642	643,744

MISSOURI

Under \$1,000 ¹	\$1,297,499	\$622,481						\$980	\$268	\$722
Under \$1,000	76,341	69,929								
\$1,000 to \$2,000 ¹	19,134,393	897,462						50,464	12,594	37,870
\$1,000 to \$2,000	13,269	23,611,988	267,961							
\$2,000 to \$3,000 ¹	11,053	27,213,480	1,709,103					123,137	29,249	93,888
\$2,000 to \$3,000	9,512	23,076,388	470,755							
\$3,000 to \$4,000 ¹	12,373	43,247,549	1,298,307					73,834	18,227	55,607
\$3,000 to \$4,000	5,144	18,998,433	654,332							
\$4,000 to \$5,000 ¹	4,029	17,547,451	1,975,262					119,364	29,810	89,554
\$4,000 to \$5,000	7,875	36,245,959	1,221,962							
\$5,000 to \$6,000 ¹	4,508	2,752,544	1,244,183					114,441	24,395	90,046
\$5,000 to \$6,000	4,430	24,377,626	1,037,034							
\$6,000 to \$7,000 ¹	2,886	1,843,110	1,290,494					112,642	22,079	90,563
\$6,000 to \$7,000	2,947	19,074,741	1,190,218							
\$7,000 to \$8,000 ¹	1,188	1,406,269	1,148,537					115,342	21,039	94,303
\$7,000 to \$8,000	2,191	16,372,677	1,362,384							
\$8,000 to \$9,000 ¹	1,129	1,091,888	845,406							
\$8,000 to \$9,000	1,607	13,627,504	1,293,470					113,880	19,739	94,141
\$9,000 to \$10,000 ¹	1,102	963,274	885,302							
\$9,000 to \$10,000	1,301	12,347,677	1,461,979					115,478	19,940	95,538
\$10,000 to \$11,000	1,064	11,139,276	1,132,993					115,996	18,760	97,232
\$11,000 to \$12,000	875	10,029,050	2,057,684	\$67,195				124,230	18,771	105,449
\$12,000 to \$13,000	659	8,234,634	1,817,098	32,796				16,327	16,891	96,534
\$13,000 to \$14,000	568	7,044,082	1,657,593	51,707				113,425	17,816	101,608
\$14,000 to \$15,000	500	7,238,859	1,793,375	33,539				128,910	17,846	111,064
\$15,000 to \$20,000	1,572	26,912,803	7,621,059	53,728				610,322	77,784	533,138
\$20,000 to \$25,000	893	19,939,645	6,151,515	173,204				681,209	63,984	617,225
\$25,000 to \$30,000	552	15,050,590	5,365,648	165,873				864,574	40,699	623,875
\$30,000 to \$40,000	573	19,648,171	8,041,541	151,195				1,117,069	46,700	1,068,340
\$40,000 to \$50,000	291	12,833,973	5,783,083	132,830	\$135,804			896,779	22,489	870,414
\$50,000 to \$60,000	173	9,414,498	4,423,212	47,532	409,982			811,154	16,031	793,832
\$60,000 to \$70,000	128	8,259,473	4,072,460	64,532	508,538			16,745	7,483	768,988
\$70,000 to \$80,000	78	5,853,912	2,847,928	47,419	790,968			646,099	7,440	638,776
\$80,000 to \$90,000	60	5,117,185	2,721,706	5,627	631,110			599,431	5,388	583,563
\$90,000 to \$100,000	51	4,850,790	3,124,425	16,904	589,529			586,581	4,214	578,369
\$100,000 to \$150,000	94	11,402,052	5,567,265	81,066	2,290,995			278,877	8,036	1,555,258

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

² Nontaxable. Specific exemptions exceed net income.

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

\$4,000 to \$5,000 ²	855	3,755,627	377,489	20,750	20,750	5,030	15,720
\$4,000 to \$5,000	1,319	5,900,554	167,817	14,673	14,673	2,675	11,998
\$5,000 to \$6,000 ²	101	542,452	130,625	14,673	14,673	2,675	11,998
\$5,000 to \$6,000	624	3,396,555	97,567	14,322	14,322	2,283	12,039
\$6,000 to \$7,000 ²	30	195,822	87,461	13,914	13,914	2,169	11,745
\$6,000 to \$7,000	354	2,494,995	122,632	13,914	13,914	2,169	11,745
\$7,000 to \$8,000 ²	12	90,269	52,628	12,080	12,080	1,469	10,611
\$7,000 to \$8,000	261	1,950,698	93,958	11,973	11,973	1,485	10,488
\$8,000 to \$9,000 ²	14	118,091	78,843	12,907	12,907	1,718	11,189
\$8,000 to \$9,000	186	1,568,492	145,281	8,991	8,991	1,952	8,728
\$9,000 to \$10,000 ²	13	121,756	97,090	12,907	12,907	1,718	11,189
\$9,000 to \$10,000	138	1,302,476	130,077	8,989	8,989	1,952	8,728
\$10,000 to \$12,000	178	1,231,463	175,830	7,602	7,602	1,374	12,894
\$11,000 to \$12,000	71	812,584	109,315	9,523	9,523	735	8,271
\$12,000 to \$13,000	42	896,408	122,824	11,120	11,120	946	10,624
\$13,000 to \$14,000	72	567,121	266,254	2,047	2,047	3,760	36,677
\$14,000 to \$15,000	42	607,059	95,900	10,687	10,687	3,115	37,084
\$15,000 to \$20,000	100	1,700,514	331,609	2,304	2,304	4,437	40,624
\$20,000 to \$25,000	48	1,074,724	210,033	2,681	2,681	5,152	47,581
\$25,000 to \$30,000	30	818,625	285,871	10,122	10,122	1,411	13,228
\$30,000 to \$40,000	28	933,214	296,329	16,504	16,504	3,760	37,084
\$40,000 to \$50,000	11	504,796	293,469	5,595	5,595	31,091	31,328
\$50,000 to \$60,000	8	438,236	360,640	8,500	8,500	37,772	30,962
\$60,000 to \$70,000	2	125,134	105,141	1,079	1,079	13	37,089
\$70,000 to \$80,000	1	(3)	(3)	(3)	(3)	(3)	10,667
\$80,000 to \$90,000	1	(3)	(3)	(3)	(3)	(3)	(3)
\$90,000 to \$100,000	2	(3)	(3)	(3)	(3)	(3)	(3)
\$100,000 to \$150,000	6	795,832	521,751	10,610	10,610	379	108,843
\$150,000 to \$200,000				32,716	32,716		
\$200,000 to \$250,000				10,256	10,256		
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped ³		345,069	46,587	9,926	9,926	472	46,159
Total	16,191	59,289,994	5,241,842	322,393	322,393	46,507	561,833
Non-taxable ²	5,547	16,017,272	1,284,365				
Taxable	10,644	43,272,722	3,957,477	322,393	322,393	46,507	561,833

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

² Non-taxable. Specific exemptions exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

NEBRASKA

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of assets held more than 2 years
Under \$1,000 ²	1,366	\$796,875	\$133,968			\$551		\$551	\$119		\$432
Under \$1,000	84	44,822	4,508								
\$1,000 to \$2,000 ²	4,431	6,763,023	384,708			14,212		14,212	3,556		10,656
\$1,000 to \$3,000	3,606	6,440,564	60,882								
\$2,000 to \$3,000 ²	4,053	10,150,830	435,857			34,367		34,367	8,415		25,952
\$2,000 to \$3,000	2,559	6,352,050	94,753								
\$3,000 to \$4,000 ²	5,063	17,620,437	945,526			26,996		26,996	6,639		20,357
\$3,000 to \$4,000	1,636	6,086,052	149,831								
\$4,000 to \$5,000 ²	1,854	8,042,347	973,811			46,237		46,237	10,733		35,504
\$4,000 to \$5,000	2,938	13,736,917	317,605								
\$5,000 to \$6,000 ²	224	1,206,478	337,530								
\$5,000 to \$6,000	1,524	8,315,419	287,911			37,303		37,303	7,382		29,911
\$6,000 to \$7,000 ²	84	540,002	289,744								
\$6,000 to \$7,000	997	6,439,024	289,615			37,522		37,522	6,603		30,919
\$7,000 to \$8,000 ²	46	340,423	272,255								
\$7,000 to \$8,000	649	4,844,378	266,093			34,091		34,091	5,587		28,504
\$8,000 to \$9,000 ²	24	202,461	164,499								
\$8,000 to \$9,000	464	3,934,995	244,653			32,396		32,396	5,100		27,296
\$9,000 to \$10,000 ²	28	266,338	215,010								
\$9,000 to \$10,000	367	3,481,718	297,709			32,508		32,508	5,189		27,319
\$10,000 to \$11,000	239	2,496,209	318,015	\$2,383		27,037		27,037	\$1,057		26,080
\$11,000 to \$12,000	196	2,242,020	352,174	2,603		25,999		25,999	4,029		24,969
\$12,000 to \$13,000	143	1,784,573	340,048	2,864		21,610		21,610	3,227		21,877
\$13,000 to \$14,000	143	1,923,626	309,842	5,705		28,364		28,364	4,081		29,143
\$14,000 to \$15,000	107	1,563,863	252,844	20,951		25,213		25,213	3,459		27,141
\$15,000 to \$20,000	306	5,219,280	952,544	5,998		99,199		99,199	14,091		120,370
\$15,000 to \$20,000	144	3,192,396	836,651	17,091		64,709		64,709	10,510		102,675
\$25,000 to \$30,000	80	2,670,258	706,756	15,961		44,963		44,963	7,468		90,692
\$30,000 to \$40,000	84	2,873,546	1,100,256	8,918		58,656		58,656	7,468		155,971
\$40,000 to \$50,000	31	1,366,333	468,944	2,533		26,641		26,641	3,842		90,181
\$50,000 to \$60,000	12	671,019	274,222	4,030		12,131		12,131	1,222		56,057
\$60,000 to \$70,000	7	449,393	187,389			10,581		10,581	1,742		45,437

\$70,000 to \$80,000	4	303,999	138,568	62,707	7,234	28,020	7,835	35,254	282	34,972
\$80,000 to \$90,000	5	416,958	277,785	()	2,226	34,099	7,835	44,163	260	43,903
\$90,000 to \$100,000	3	296,339	40,863	()	11,210	33,145	()	44,355	598	43,757
\$100,000 to \$150,000	8	()	()	()	()	()	()	()	()	()
\$150,000 to \$200,000	1	()	()	()	()	()	()	()	()	()
\$200,000 to \$250,000	1	()	()	()	()	()	()	()	()	()
\$250,000 to \$300,000	1	()	()	()	()	()	()	()	()	()
\$300,000 to \$400,000										
\$400,000 to \$500,000										
\$500,000 to \$750,000										
\$750,000 to \$1,000,000										
\$1,000,000 to \$1,500,000										
\$1,500,000 to \$2,000,000										
\$2,000,000 to \$3,000,000										
\$3,000,000 to \$4,000,000										
\$4,000,000 to \$5,000,000										
\$5,000,000 and over										
Classes grouped ³		1,694,876	931,465	324,437	15,365	178,406	40,555	234,326	671	233,655
Total	33,532	134,153,838	13,794,544	101,059	776,921	667,561	64,207	1,508,689	123,472	1,381,307
Non-taxable ²	17,173	45,929,211	4,152,908							
Taxable	16,359	88,224,627	9,641,636	101,059	776,921	667,561	64,207	1,508,689	123,472	1,381,307

NEVADA

Under \$1,000 ²	63	\$88,289	\$882							
Under \$1,000										
\$1,000 to \$2,000 ²	330	561,310	9,963							
\$1,000 to \$2,000	1,528	2,639,496	2,741		\$5,380			\$5,380	\$1,342	\$4,038
\$2,000 to \$3,000 ²	271	691,435	17,161							
\$2,000 to \$3,000	710	1,682,266	45,103		8,499			8,499	2,141	6,358
\$3,000 to \$4,000 ²	390	1,373,491	16,850							
\$3,000 to \$4,000	312	1,118,960	14,754		5,344			5,344	1,332	4,012
\$4,000 to \$5,000 ²	127	581,718	26,400							
\$4,000 to \$5,000	341	1,526,411	29,917		6,419			6,419	1,582	4,837
\$5,000 to \$6,000 ²	23	122,831	57,694							
\$5,000 to \$6,000	222	1,214,240	39,126		6,662			6,662	1,441	5,221
\$6,000 to \$7,000 ²	8	50,670	30,826							
\$6,000 to \$7,000	140	908,864	57,810							
\$7,000 to \$8,000 ²	3	92,385	6,495							
\$7,000 to \$8,000	91	677,473	39,938		6,032			6,032	1,023	5,009
\$8,000 to \$9,000	1	8,549	5,085							
\$8,000 to \$9,000	59	499,299	54,251							
\$9,000 to \$10,000 ²	4	37,984	24,478							
\$9,000 to \$10,000										
Total										
Non-taxable ²										
Taxable										

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

² Non-taxable. Specific exemptions exceed net income.

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

\$4,000 to \$5,000 ¹	9, 045	39, 568, 365	4, 687, 994	243, 812	243, 812	77, 163	166, 649
\$4,000 to \$5,000	15, 695	39, 417, 433	3, 916, 007	243, 812	243, 812	77, 163	166, 649
\$5,000 to \$6,000 ¹	1, 071	5, 766, 723	2, 347, 502	255, 365	255, 365	48, 026	207, 339
\$5,000 to \$6,000	10, 361	56, 536, 767	2, 355, 023	255, 365	255, 365	48, 026	207, 339
\$6,000 to \$7,000 ¹	3, 396	2, 553, 343	1, 710, 516	268, 941	268, 941	49, 889	219, 055
\$6,000 to \$7,000	6, 996	45, 243, 407	2, 588, 731	268, 941	268, 941	49, 889	219, 055
\$7,000 to \$8,000 ¹	2, 244	1, 818, 391	1, 331, 852	265, 142	265, 142	48, 142	217, 000
\$7,000 to \$8,000	5, 039	37, 623, 291	2, 667, 016	265, 142	265, 142	48, 142	217, 000
\$8,000 to \$9,000 ¹	1, 163	1, 383, 071	1, 184, 027	264, 095	264, 095	45, 775	218, 920
\$8,000 to \$9,000	3, 716	31, 497, 794	2, 674, 875	264, 095	264, 095	45, 775	218, 920
\$9,000 to \$10,000 ¹	2, 991	1, 347, 444	1, 191, 862	281, 463	281, 463	47, 238	234, 225
\$9,000 to \$10,000	2, 285	28, 377, 848	2, 736, 113	281, 463	281, 463	47, 238	234, 225
\$10,000 to \$11,000	2, 285	23, 954, 829	3, 462, 197	270, 190	270, 190	43, 584	226, 606
\$11,000 to \$12,000	1, 801	20, 671, 005	3, 041, 166	245, 726	245, 726	41, 485	230, 871
\$12,000 to \$13,000	1, 517	18, 925, 563	3, 027, 614	252, 661	252, 661	40, 865	249, 162
\$13,000 to \$14,000	1, 214	16, 378, 213	2, 757, 314	238, 315	238, 315	38, 688	242, 363
\$14,000 to \$15,000	1, 042	15, 086, 890	2, 835, 015	230, 826	230, 826	39, 593	242, 838
\$15,000 to \$20,000	3, 376	58, 105, 317	11, 741, 354	1, 103, 328	1, 103, 328	189, 812	1, 317, 822
\$20,000 to \$30,000	1, 878	41, 796, 829	9, 830, 727	911, 161	911, 161	146, 447	1, 409, 252
\$25,000 to \$30,000	1, 103	30, 123, 719	8, 239, 306	690, 201	690, 201	93, 573	1, 351, 356
\$30,000 to \$40,000	1, 174	40, 302, 803	11, 744, 678	988, 713	988, 713	106, 161	1, 351, 356
\$40,000 to \$50,000	1, 637	28, 263, 791	10, 229, 230	880, 607	880, 607	89, 447	1, 351, 356
\$50,000 to \$70,000	331	21, 409, 323	8, 061, 714	450, 116	450, 116	39, 722	2, 034, 631
\$70,000 to \$90,000	242	15, 622, 300	5, 835, 444	322, 638	322, 638	23, 470	1, 824, 793
\$90,000 to \$100,000	173	12, 963, 634	4, 922, 685	230, 708	230, 708	36, 966	1, 544, 452
\$100,000 to \$200,000	139	11, 742, 998	4, 695, 781	226, 974	226, 974	14, 468	1, 398, 664
\$200,000 to \$300,000	74	6, 994, 364	2, 417, 510	130, 408	130, 408	16, 720	1, 363, 729
\$300,000 to \$500,000	226	27, 524, 449	13, 287, 316	438, 854	438, 854	22, 348	853, 031
\$500,000 to \$1,000,000	66	11, 172, 030	5, 637, 517	141, 417, 115	141, 417, 115	13, 433	3, 714, 385
\$1,000,000 to \$2,000,000	37	8, 845, 718	3, 530, 535	193, 596	193, 596	7, 487	1, 775, 329
\$2,000,000 to \$3,000,000	12	3, 152, 216	2, 286, 552	119, 541	119, 541	3, 983	1, 293, 472
\$3,000,000 to \$4,000,000	19	8, 734, 781	2, 967, 852	89, 466	89, 466	43, 285	446, 938
\$4,000,000 to \$5,000,000	18	8, 176, 826	2, 850, 692	104, 840	104, 840	2, 813	1, 150, 820
\$5,000,000 to \$7,500,000	18	3, 229, 333	6, 499, 898	59, 710	59, 710	1, 749	1, 259, 079
\$7,500,000 to \$10,000,000	4	1, 703, 047	3, 229, 333	1, 595, 674	1, 595, 674	1, 779	1, 632, 859
\$10,000,000 to \$2,000,000	5	6, 078, 273	3, 456, 267	25, 080	25, 080	441	1, 556, 815
\$2,000,000 to \$3,000,000	1	(¹)	(¹)	52, 139	52, 139	260	1, 085, 536
\$3,000,000 to \$4,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$4,000,000 to \$5,000,000		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$5,000,000 and over		(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Classes grouped ¹		9, 483, 409	1, 010, 947	19, 603	250, 957	472	1, 277, 816
Total.....	176, 320	1, 032, 297, 571	178, 204, 433	10, 142, 888	10, 142, 888	1, 386, 407	32, 858, 092
Non-taxable ²	69, 339	178, 294, 098	18, 622, 017	37, 893, 787	37, 893, 787	4, 707, 787	195, 433
Taxable	115, 981	854, 003, 473	159, 582, 416	10, 142, 888	10, 142, 888	1, 386, 407	32, 858, 092

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

² Nontaxable.

³ Class 3; grouped to conceal net income and identity of taxpayer.

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

NEW YORK—Continued

Income classes	Number of re- turns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax	
			Dividends	Interest on Govern- ment obli- gations re- ported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of as- sets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of as- sets held more than 2 years
\$9,000 to \$10,000	11,754	\$111,558,891	\$9,795,159	\$199,474	\$2,471,528	\$1,171,860	\$45,859	\$808,390	\$199,368	\$1,171,860	\$122,531	\$972,492
\$10,000 to \$11,000	9,485	99,384,531	14,105,060	238,949	5,397,167	1,126,242	113,130	3,811,511	185,354	1,172,101	152,262	986,747
\$11,000 to \$12,000	7,644	87,776,092	13,411,771	259,703	7,364,410	1,105,305	155,833	665,943	181,392	1,218,435	300,060	1,037,043
\$12,000 to \$13,000	6,287	78,496,875	12,672,586	199,110	8,336,987	1,083,217	182,216	920,126	177,543	1,239,050	207,236	1,061,507
\$13,000 to \$14,000	5,224	70,479,896	12,172,223	272,717	8,765,003	1,073,567	232,933	1,033,670	173,422	1,257,783	145,030	1,082,361
\$14,000 to \$15,000	4,664	67,611,173	12,350,643	801,858	8,110,929	1,132,323	210,075	1,094,564	188,640	1,365,256	105,110	1,176,616
\$15,000 to \$20,000	14,912	257,090,035	53,329,356	790,715	4,065,855	5,001,367	2,109,075	5,663,663	873,958	7,110,442	1,051,100	6,236,484
\$20,000 to \$25,000	8,335	185,653,756	44,958,125	640,668	8,951,143	3,546,934	3,637,845	7,150,149	604,425	6,939,329	694,425	6,274,904
\$25,000 to \$30,000	3,400	147,473,042	39,477,230	1,102,511	7,641,785	3,549,852	7,639,012	6,694,097	498,288	7,184,779	1,189,000	6,005,779
\$30,000 to \$40,000	6,225	214,339,469	64,327,070	1,722,506	5,397,167	5,450,853	7,274,037	6,654,943	300,060	11,483,133	1,522,262	11,030,811
\$40,000 to \$50,000	3,376	150,159,886	51,783,620	661,983	7,364,410	2,830,079	7,086,982	920,126	300,060	10,843,187	1,450,445	10,500,506
\$50,000 to \$60,000	2,199	120,146,620	40,993,079	563,992	8,336,987	3,304,301	6,577,712	1,234,000	207,236	9,745,683	121,715	9,478,938
\$60,000 to \$70,000	1,478	95,637,281	34,491,503	573,533	8,765,003	4,000,561	6,577,712	1,234,000	105,110	8,745,683	67,042	8,572,851
\$70,000 to \$80,000	1,047	78,110,929	29,966,697	313,549	8,110,929	1,390,797	5,663,663	955,149	105,110	8,745,683	89,489	7,841,209
\$80,000 to \$90,000	778	66,007,868	25,631,720	401,969	7,641,785	1,390,797	5,663,663	955,149	105,110	8,745,683	89,489	7,841,209
\$90,000 to \$100,000	550	52,052,337	19,808,487	218,600	6,951,143	1,390,797	4,740,425	857,933	105,110	6,694,097	55,183	6,562,705
\$100,000 to \$150,000	1,539	186,765,130	78,264,800	661,983	30,723,723	3,728,539	19,154,132	3,811,511	165,830	26,699,172	81,209	26,319,822
\$150,000 to \$200,000	680	117,106,055	49,880,012	472,245	24,710,016	2,062,242	13,267,680	3,023,633	73,304	18,355,555	113,724	18,168,827
\$200,000 to \$250,000	321	71,950,366	27,697,732	148,640	16,627,625	1,356,021	8,514,861	2,041,422	37,863	11,912,324	82,803	11,791,668
\$250,000 to \$300,000	215	59,203,558	22,313,766	117,056	13,097,938	1,199,668	7,544,734	1,602,622	26,790	10,347,024	133,625	10,186,609
\$300,000 to \$400,000	229	79,694,872	35,321,342	408,547	24,969,724	1,057,361	9,224,588	3,069,866	26,790	13,351,814	126,096	13,203,714
\$400,000 to \$500,000	117	52,504,815	21,063,486	108,103	17,638,614	737,201	6,057,585	2,193,462	13,401	9,008,248	80,769	8,927,478
\$500,000 to \$750,000	432	78,573,886	38,162,749	199,131	21,832,885	1,018,017	10,317,261	2,721,140	13,150	14,056,418	55,913	13,987,355
\$750,000 to \$1,000,000	61	53,338,014	23,186,306	156,722	18,596,172	647,786	6,460,098	2,321,019	6,359	9,428,903	46,726	9,375,818
\$1,000,000 to \$1,500,000	44	53,515,828	21,530,416	216,671	21,934,546	550,039	5,976,062	2,733,894	3,814	9,259,995	45,100	9,211,081
\$1,500,000 to \$2,000,000	15	25,991,809	11,787,130	6,420	12,059,680	165,260	2,683,477	1,501,887	3,814	4,350,624	8,389,980	4,349,485
\$2,000,000 to \$3,000,000	17	44,632,884	26,740,990	128,686	14,638,496	484,645	6,424,279	1,482,825	1,769	8,391,749	5,307,465	8,389,980
\$3,000,000 to \$4,000,000	9	31,513,540	17,337,198	20,787	14,307,497	95,999	3,505,716	1,706,418	1,668	5,308,133	1,668	5,307,465
\$4,000,000 to \$5,000,000	3	14,009,187	6,992,700	7,682	3,942,869	179,070	1,988,243	492,859	13	2,660,172	2,660,172	2,660,159

\$5,000,000 and over.....	4	38,573,204	30,457,283	1,979	6,662,196	194,042	6,348,840	832,775	7,375,657	286	7,375,371
Total.....	753,044	4,984,020,281	4,019,252,270	10,005,506	288,610,364	58,175,420	161,749,630	35,373,128	255,298,178	6,476,885	1,656,969
Nontaxable ²	292,951	806,138,708	71,401,231								
Taxable.....	460,093	4,177,881,573	3,947,851,039	10,005,506	288,610,364	58,175,420	161,749,630	35,373,128	255,298,178	6,476,885	1,656,969

NORTH CAROLINA

Under \$1,000 ²	1,946	\$851,264	\$123,119									\$241
Under \$1,000.....	69	37,287	10,746									
\$1,000 to \$2,000 ²	5,918	9,086,205	552,218									
\$1,000 to \$2,000.....	4,030	7,010,579	65,502									
\$2,000 to \$5,000 ²	5,298	13,043,771	605,656									
\$2,000 to \$5,000.....	2,737	6,461,616	181,276									
\$3,000 to \$4,000 ²	4,685	16,253,939	875,928									
\$3,000 to \$4,000.....	1,525	5,480,018	257,569									
\$4,000 to \$5,000 ²	1,421	6,259,254	1,012,336									
\$4,000 to \$5,000.....	2,247	10,114,668	283,074									
\$5,000 to \$6,000 ²	2,982	1,530,279	636,862									
\$5,000 to \$6,000.....	1,133	6,382,687	257,129									
\$6,000 to \$7,000 ²	138	8,891,612	543,733									
\$6,000 to \$7,000.....	785	5,074,134	308,646									
\$7,000 to \$8,000 ²	79	588,929	437,831									
\$7,000 to \$8,000.....	586	4,380,075	401,606									
\$8,000 to \$9,000 ²	66	560,533	482,041									
\$8,000 to \$9,000.....	416	3,520,459	333,366									
\$9,000 to \$10,000 ²	41	391,264	354,129									
\$9,000 to \$10,000.....	367	3,487,186	421,866									
\$10,000 to \$11,000.....	300	3,149,727	739,027									
\$11,000 to \$12,000.....	254	2,915,675	670,369	\$33,880								
\$12,000 to \$13,000.....	157	1,957,988	559,548	3,077								
\$13,000 to \$14,000.....	189	2,548,810	527,116	3,674								
\$14,000 to \$15,000.....	141	2,044,670	666,985	4,623								
\$15,000 to \$20,000.....	403	6,890,013	1,921,615	38,953								
\$20,000 to \$25,000.....	147	4,714,029	1,586,502	21,411								
\$30,000 to \$50,000.....	133	4,538,033	1,733,213	58,270								
\$40,000 to \$50,000.....	141	4,007,731	1,689,350	14,470								
\$50,000 to \$70,000.....	67	2,996,223	1,034,372	9,446								
\$70,000 to \$80,000.....	36	1,946,870	813,886	77,493								
\$80,000 to \$90,000.....	19	1,158,098	469,093	2,822								
\$90,000 to \$100,000.....	12	893,631	536,213	2,623								
\$100,000 to \$150,000.....	6	507,487	292,142	5,769								
\$150,000 to \$100,000.....	8	768,758	446,812	61,200								
\$100,000 to \$150,000.....	28	3,382,967	3,039,616	4,486								

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

² Nontaxable. Specific exemptions exceed net income.

Income Range	372	1,330,478	36,752	5,367	5,367	1,288	4,079
\$3,000 to \$4,000	507	2,215,984	243,241	8,439	8,439	2,080	6,359
\$4,000 to \$5,000	609	2,736,939	53,873	8,255	8,255	1,670	6,585
\$5,000 to \$6,000	52	282,054	57,090	8,082	8,082	1,330	6,752
\$6,000 to \$7,000	13	84,043	30,339	8,030	8,030	1,189	6,841
\$7,000 to \$8,000	238	1,628,808	56,904	7,096	7,096	895	6,200
\$8,000 to \$9,000	11	82,856	26,623	7,213	7,213	941	6,272
\$9,000 to \$10,000	156	1,161,604	56,990	5,870	5,870	750	5,111
\$10,000 to \$11,000	3	25,084	12,757	3,616	3,616	759	5,479
\$11,000 to \$12,000	107	901,922	54,862	3,623	3,623	791	3,845
\$12,000 to \$13,000	5	47,283	27,032	3,774	3,774	319	3,942
\$13,000 to \$14,000	81	766,978	56,144	3,566	3,566	932	7,842
\$14,000 to \$15,000	56	586,360	73,000	3,637	3,637	21,801	20,215
\$15,000 to \$20,000	44	504,857	80,702	1,018	1,018	1,586	17,589
\$20,000 to \$25,000	25	269,551	52,622	15,656	15,656	8,783	17,740
\$25,000 to \$30,000	32	466,939	90,263	10,090	10,090	19,209	17,740
\$30,000 to \$40,000	56	946,273	247,553	7,818	7,818	1,409	18,418
\$40,000 to \$50,000	25	551,812	152,269	1,753	1,753	7,75	14,618
\$50,000 to \$60,000	15	396,103	83,488	1,466	1,466	277	10,085
\$60,000 to \$70,000	8	286,235	33,667	5,170	5,170	72	10,085
\$70,000 to \$80,000	4	180,688	33,667	1,031	1,031		
\$80,000 to \$90,000	2	111,685	29,795				
\$90,000 to \$100,000	107						
\$100,000 to \$150,000							
\$150,000 to \$200,000							
\$200,000 to \$250,000							
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Total	9,881	33,169,117	2,138,662	58,958	143,300	50,279	7,370
Nontaxable ¹	5,513	13,909,718	766,256				
Taxable	4,368	19,259,399	1,372,406	58,958	143,300	50,279	7,370
			23,187			20,937	180,012
							180,012

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

\$70,000 to \$80,000.....	164	12,247,828	123,711	1,472,795	170,897	940,503	177,744	1,289,144	13,878	3,164	1,272,102
\$80,000 to \$90,000.....	137	11,634,634	54,417	1,172,600	166,542	1,024,339	146,598	1,337,470	14,001	8,414	1,311,974
\$90,000 to \$100,000.....	91	8,664,042	35,419	1,140,148	120,912	803,084	142,370	1,066,566	10,247	31,404	1,024,915
\$100,000 to \$150,000.....	215	29,865,756	246,510	4,730,797	276,574	2,386,228	589,249	3,462,031	32,483	3,392,015	
\$150,000 to \$200,000.....	75	12,960,724	29,825	3,838,603	116,011	1,244,810	476,467	1,820,327	6,012	10,949	1,820,327
\$200,000 to \$250,000.....	42	9,267,464	16,224	3,777,385	92,200	802,623	471,005	1,305,828	3,215	11,746	1,320,867
\$250,000 to \$300,000.....	24	6,594,090	8,525	875,444	83,297	945,525	109,431	1,138,253	2,925	6,767	1,128,561
\$300,000 to \$400,000.....	24	8,213,250	135,214	1,472,071	82,087	1,158,471	184,002	1,424,510	2,118	4,152	1,422,392
\$400,000 to \$500,000.....	19	8,534,402	6,506	3,306,470	48,995	920,284	406,644	1,375,923	1,067	1,370,104	
\$500,000 to \$750,000.....	20	12,325,062	28,500	6,555,496	66,472	1,006,819	819,435	1,892,726	1,082	1,891,044	
\$750,000 to \$1,000,000.....	8	6,871,425	20,175	2,167,785	47,194	874,046	270,972	1,192,212	588	1,168,468	
\$1,000,000 to \$1,500,000.....	5	6,464,537	(³)	2,387,470	70,246	778,781	298,434	1,147,461	(³)	1,146,873	
\$1,500,000 to \$2,000,000.....	3	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$2,000,000 to \$3,000,000.....		(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$3,000,000 to \$4,000,000.....		(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$4,000,000 to \$5,000,000.....		(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
\$5,000,000 and over.....		(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	
Classes grouped ³											
Total.....	231,196	1,146,495,871	11,651	7,988,754	69,445	404,095	994,569	1,468,109	397	1,467,712	
Nontaxable ¹	91,355	249,338,325	31,631,554								
Taxable.....	139,841	897,157,546	207,315,465								
			3,112,345	45,279,709	8,391,090	20,449,455	5,590,208	34,430,753	1,381,525	210,176	32,839,052
			3,112,345	45,279,709	8,391,090	20,449,455	5,590,208	34,430,753	1,381,525	210,176	32,839,052

OKLAHOMA

Under \$1,000 ¹	1,266	\$717,126	\$216,392	\$211	\$211	\$211	\$43	\$168			
Under \$1,000.....	36	20,006	5,838								
\$1,000 to \$2,000 ²	3,577	5,521,878	340,418								
\$1,000 to \$2,000.....	2,322	4,246,030	11,603								
\$2,000 to \$3,000 ²	2,613	9,058,303	389,203								
\$2,000 to \$3,000.....	3,294	8,994,100	95,382								
\$3,000 to \$4,000 ²	3,198	18,044,961	917,697								
\$3,000 to \$4,000.....	2,272	8,424,820	99,834								
\$4,000 to \$5,000 ²	1,810	7,870,196	1,000,356								
\$4,000 to \$5,000.....	3,996	18,454,462	307,768								
\$5,000 to \$6,000 ²	2,555	1,374,596	294,527								
\$5,000 to \$6,000.....	2,079	11,393,323	341,921								
\$6,000 to \$7,000 ²	93	590,036	320,263								
\$6,000 to \$7,000.....	1,561	10,125,401	281,662								
\$7,000 to \$8,000 ²	56	417,876	316,833								
\$7,000 to \$8,000.....	1,205	9,001,550	341,188								
\$8,000 to \$9,000 ²	33	280,217	221,931								
\$8,000 to \$9,000.....	858	7,254,941	301,086								
\$9,000 to \$10,000 ²	47	444,645	379,407								

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

² Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—*Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued*

OREGON—Continued

Income classes	Number of re- turns	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
		Dividends	Interest on Govern- ment ob- ligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of as- sets held more than 2 years	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of as- sets held more than 2 years	
\$150,000 to \$200,000	2	\$154,226	\$949	\$265,552	\$7,514	\$1,437	\$33,194			\$34,631
\$200,000 to \$250,000	5	594,258	1,580	354,248	(1)	114,530	44,281	\$600	\$219	165,506
\$250,000 to \$300,000	1	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$300,000 to \$400,000	2	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$400,000 to \$500,000	4	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)	(1)
\$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 1		287,030	64,006	2,448,453	3,847	15,074	306,057	402		324,576
Total	30,965	15,317,313	217,358	3,830,448	950,217	902,913	474,210	136,566	15,452	2,175,322
Nontaxable 2	10,837	3,101,843	217,358	3,830,448	950,217	902,913	474,210	136,566	15,452	2,175,322
Taxable	20,118	12,215,470								

PENNSYLVANIA

Under \$1,000 1	7,474	\$1,904,849			\$6,390			\$1,447		\$4,943
Under \$1,000	1,278	270,113								
\$1,000 to \$2,000 2	49,151	3,965,000								
\$1,000 to \$2,000	49,131	85,059,262			212,421			52,888		159,533
\$2,000 to \$3,000 1	35,896	88,791,403								
\$2,000 to \$3,000	50,213	120,706,261			643,893			159,603		484,290
\$3,000 to \$4,000 1	47,622	167,294,105								
\$3,000 to \$4,000	26,846	94,525,791			545,347			134,840		410,507

\$4,000 to \$5,000 ?	17,799	77,640,539	8,226,947	617,312	617,312	152,598	464,714
\$5,000 to \$6,000	32,563	147,038,972	5,379,133				
\$6,000 to \$7,000	2,111	11,403,676	4,356,335				
\$7,000 to \$8,000	14,987	82,071,586	5,433,172	376,761	376,761	75,875	300,886
\$8,000 to \$9,000 ?	8,558	5,531,861	3,367,840				
\$9,000 to \$10,000	10,680	69,099,605	5,142,491	407,514	407,514	73,333	334,181
\$10,000 to \$11,000	546	4,072,681	3,456,394				
\$11,000 to \$12,000	7,997	59,755,050	5,287,468	419,704	419,704	69,857	349,847
\$12,000 to \$13,000	5,980	50,735,095	5,232,364	415,325	415,325	63,301	351,824
\$13,000 to \$14,000	3,314	2,981,449	2,753,991				
\$14,000 to \$15,000	4,651	44,373,144	5,149,176	426,054	426,054	64,324	361,730
\$15,000 to \$16,000	3,855	40,412,354	7,293,288	421,131	421,131	61,899	369,185
\$16,000 to \$17,000	3,038	34,887,633	6,491,638	306,598	306,598	45,917	260,681
\$17,000 to \$18,000	2,595	32,406,334	6,820,289	399,841	399,841	54,505	345,336
\$18,000 to \$19,000	2,162	29,136,324	6,005,001	399,279	399,279	53,217	346,062
\$19,000 to \$20,000	1,780	25,783,938	5,697,407	370,018	370,018	49,768	320,250
\$20,000 to \$21,000	5,838	100,614,116	25,631,458	1,713,252	1,713,252	276,317	1,436,935
\$21,000 to \$22,000	3,262	72,818,077	12,494,655	1,159,646	1,159,646	182,738	976,908
\$22,000 to \$23,000	1,963	53,642,202	16,818,962	1,435,149	1,435,149	225,249	1,209,900
\$23,000 to \$24,000	2,290	78,807,047	27,279,038	1,746,077	1,746,077	261,894	1,484,183
\$24,000 to \$25,000	1,193	53,244,513	19,567,537	897,111	897,111	121,440	775,671
\$25,000 to \$26,000	801	33,709,896	17,678,791	2,479,924	2,479,924	276,317	2,203,607
\$26,000 to \$27,000	451	30,984,911	13,382,316	3,012,523	3,012,523	375,934	2,636,589
\$27,000 to \$28,000	333	24,866,056	10,615,164	576,526	576,526	89,282	587,244
\$28,000 to \$29,000	271	22,941,435	9,563,034	469,397	469,397	71,575	397,822
\$29,000 to \$30,000	201	19,029,423	8,426,120	357,758	357,758	50,975	306,783
\$30,000 to \$31,000	480	57,646,926	26,372,576	988,730	988,730	173,206	815,524
\$31,000 to \$32,000	183	31,548,610	15,766,238	437,220	437,220	66,710	370,510
\$32,000 to \$33,000	89	19,779,045	8,769,433	238,941	238,941	415,881	1,784,822
\$33,000 to \$34,000	46	12,628,706	5,642,965	171,554	171,554	4,453	176,007
\$34,000 to \$35,000	57	19,643,580	10,798,957	31,658	31,658	586,173	647,831
\$35,000 to \$36,000	31	13,838,986	6,367,376	46,956	46,956	835,455	982,411
\$36,000 to \$37,000	45	27,320,031	15,887,452	20,472	20,472	1,447,009	1,467,481
\$37,000 to \$38,000	14	11,826,794	6,519,154	141,456	141,456	390,156	531,612
\$38,000 to \$39,000	19	23,228,414	7,358,225	82,362	82,362	1,843,969	1,926,331
\$39,000 to \$40,000	6	10,675,983	1,888,135	92,148	92,148	863,661	955,810
\$40,000 to \$41,000	5	11,753,525	4,932,574	8,852	8,852	863,910	872,762
\$41,000 to \$42,000	3			(1)	(1)		
\$42,000 to \$43,000	1			(1)	(1)		
\$43,000 to \$44,000	3			(1)	(1)		
\$44,000 to \$45,000	3			(1)	(1)		
\$45,000 to \$46,000				(1)	(1)		
\$46,000 to \$47,000				(1)	(1)		
\$47,000 to \$48,000				(1)	(1)		
\$48,000 to \$49,000				(1)	(1)		
\$49,000 to \$50,000				(1)	(1)		
\$50,000 to \$51,000				(1)	(1)		
\$51,000 to \$52,000				(1)	(1)		
\$52,000 to \$53,000				(1)	(1)		
\$53,000 to \$54,000				(1)	(1)		
\$54,000 to \$55,000				(1)	(1)		
\$55,000 to \$56,000				(1)	(1)		
\$56,000 to \$57,000				(1)	(1)		
\$57,000 to \$58,000				(1)	(1)		
\$58,000 to \$59,000				(1)	(1)		
\$59,000 to \$60,000				(1)	(1)		
\$60,000 to \$61,000				(1)	(1)		
\$61,000 to \$62,000				(1)	(1)		
\$62,000 to \$63,000				(1)	(1)		
\$63,000 to \$64,000				(1)	(1)		
\$64,000 to \$65,000				(1)	(1)		
\$65,000 to \$66,000				(1)	(1)		
\$66,000 to \$67,000				(1)	(1)		
\$67,000 to \$68,000				(1)	(1)		
\$68,000 to \$69,000				(1)	(1)		
\$69,000 to \$70,000				(1)	(1)		
\$70,000 to \$71,000				(1)	(1)		
\$71,000 to \$72,000				(1)	(1)		
\$72,000 to \$73,000				(1)	(1)		
\$73,000 to \$74,000				(1)	(1)		
\$74,000 to \$75,000				(1)	(1)		
\$75,000 to \$76,000				(1)	(1)		
\$76,000 to \$77,000				(1)	(1)		
\$77,000 to \$78,000				(1)	(1)		
\$78,000 to \$79,000				(1)	(1)		
\$79,000 to \$80,000				(1)	(1)		
\$80,000 to \$81,000				(1)	(1)		
\$81,000 to \$82,000				(1)	(1)		
\$82,000 to \$83,000				(1)	(1)		
\$83,000 to \$84,000				(1)	(1)		
\$84,000 to \$85,000				(1)	(1)		
\$85,000 to \$86,000				(1)	(1)		
\$86,000 to \$87,000				(1)	(1)		
\$87,000 to \$88,000				(1)	(1)		
\$88,000 to \$89,000				(1)	(1)		
\$89,000 to \$90,000				(1)	(1)		
\$90,000 to \$91,000				(1)	(1)		
\$91,000 to \$92,000				(1)	(1)		
\$92,000 to \$93,000				(1)	(1)		
\$93,000 to \$94,000				(1)	(1)		
\$94,000 to \$95,000				(1)	(1)		
\$95,000 to \$96,000				(1)	(1)		
\$96,000 to \$97,000				(1)	(1)		
\$97,000 to \$98,000				(1)	(1)		
\$98,000 to \$99,000				(1)	(1)		
\$99,000 to \$100,000				(1)	(1)		
\$100,000 to \$150,000				18,222	18,222	2,224,285	3,168,975
\$150,000 to \$200,000				18,515,305	18,515,305	45,736,459	15,266,762
\$200,000 to \$250,000				3,881,777	3,881,777	123,593,321	457,032
\$250,000 to \$300,000				3,881,777	3,881,777	123,593,321	457,032
\$300,000 to \$350,000				3,881,777	3,881,777	123,593,321	457,032
\$350,000 to \$400,000				3,881,777	3,881,777	123,593,321	457,032
\$400,000 to \$450,000				3,881,777	3,881,777	123,593,321	457,032
\$450,000 to \$500,000				3,881,777	3,881,777	123,593,321	457,032
\$500,000 to \$550,000				3,881,777	3,881,777	123,593,321	457,032
\$550,000 to \$600,000				3,881,777	3,881,777	123,593,321	457,032
\$600,000 to \$650,000				3,881,777	3,881,777	123,593,321	457,032
\$650,000 to \$700,000				3,881,777	3,881,777	123,593,321	457,032
\$700,000 to \$750,000				3,881,777	3,881,777	123,593,321	457,032
\$750,000 to \$800,000				3,881,777	3,881,777	123,593,321	457,032
\$800,000 to \$850,000				3,881,777	3,881,777	123,593,321	457,032
\$850,000 to \$900,000				3,881,777	3,881,777	123,593,321	457,032
\$900,000 to \$950,000				3,881,777	3,881,777	123,593,321	457,032
\$950,000 to \$1,000,000				3,881,777	3,881,777	123,593,321	457,032
\$1,000,000 to \$1,500,000				3,881,777	3,881,777	123,593,321	457,032
\$1,500,000 to \$2,000,000				3,881,777	3,881,777	123,593,321	457,032
\$2,000,000 to \$2,500,000				3,881,777	3,881,777	123,593,321	457,032
\$2,500,000 to \$3,000,000				3,881,777	3,881,777	123,593,321	457,032
\$3,000,000 to \$3,500,000				3,881,777	3,881,777	123,593,321	457,032
\$3,500,000 to \$4,000,000				3,881,777	3,881,777	123,593,321	457,032
\$4,000,000 to \$4,500,000				3,881,777	3,881,777	123,593,321	457,032
\$4,500,000 to \$5,000,000				3,881,777	3,881,777	123,593,321	457,032
\$5,000,000 to \$5,500,000				3,881,777	3,881,777	123,593,321	457,032
\$5,500,000 to \$6,000,000				3,881,777	3,881,777	123,593,321	457,032
\$6,000,000 to \$6,500,000				3,881,777	3,881,777	123,593,321	457,032
\$6,500,000 to \$7,000,000				3,881,777	3,881,777	123,593,321	457,032
\$7,000,000 to \$7,500,000				3,881,777	3,881,777	123,593,321	457,032
\$7,500,000 to \$8,000,000				3,881,777	3,881,777	123,593,321	457,032
\$8,000,000 to \$8,500,000				3,881,777	3,881,777	123,593,321	457,032
\$8,500,000 to \$9,000,000				3,881,777	3,881,777	123,593,321	457,032
\$9,000,000 to \$9,500,000				3,881,777	3,881,777	123,593,321	457,032
\$9,500,000 to \$10,000,000				3,881,777	3,881,777	123,593,321	457,032
\$10,000,000 to \$15,000,000				3,881,777	3,881,777	123,593,321	457,032
\$15,000,000 to \$20,000,000				3,881,777	3,881,777	123,593,321	457,032
\$20,000,000 to \$25,000,000	</						

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax.—Continued

RHODE ISLAND

Income classes	Number of returns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	25 per cent of tax on earned net income	12½ per cent on capital net loss from sale of assets held more than 2 years	
Under \$1,000 ²	499	\$984,353	\$440,813			\$627			\$135		\$492
Under \$1,000	88	56,935	18,780								
\$1,000 to \$2,000 ³	3,020	4,757,399	288,074								
\$1,000 to \$2,000	3,480	5,984,391	65,942			13,565			3,422		10,143
\$2,000 to \$5,000 ⁴	2,404	5,914,803	385,041								
\$2,000 to \$5,000	2,421	5,762,952	204,034			29,599			7,271		22,328
\$3,000 to \$4,000 ⁵	3,110	10,944,196	660,667								
\$3,000 to \$4,000	1,499	5,366,475	265,567			23,106			5,662		17,444
\$4,000 to \$5,000 ⁶	1,018	4,492,670	530,738								
\$4,000 to \$5,000	2,553	11,437,672	403,939			40,279			10,012		30,267
\$5,000 to \$6,000 ⁷	156	841,769	304,939								
\$5,000 to \$6,000	1,094	6,011,795	391,345			29,004			6,171		22,833
\$6,000 to \$7,000 ⁸	72	460,163	292,995								
\$6,000 to \$7,000	732	4,728,836	394,967								
\$7,000 to \$8,000 ⁹	39	4,292,186	233,175								
\$7,000 to \$8,000	594	4,448,851	451,744			28,857			5,317		23,540
\$8,000 to \$9,000 ¹⁰	37	313,526	264,681								
\$8,000 to \$9,000	463	3,924,360	508,025			31,822			5,534		26,288
\$9,000 to \$10,000 ¹¹	32	303,598	209,252								
\$9,000 to \$10,000	348	3,298,765	497,224			30,845			5,051		25,794
\$10,000 to \$11,000 ¹²	323	3,369,461	617,029								
\$10,000 to \$11,000	290	3,384,368	751,788			30,046			5,187		24,859
\$11,000 to \$12,000 ¹³	293	2,890,584	758,861			32,664			5,564		28,476
\$11,000 to \$12,000	232	2,800,584	562,081			35,831			5,195		34,923
\$12,000 to \$13,000 ¹⁴	173	2,331,212	578,924			32,147			4,778		33,166
\$12,000 to \$13,000	140	2,026,571	417,363			30,269			4,397		31,985
\$14,000 to \$15,000 ¹⁵	475	8,158,322	2,417,363			26,448			4,334		29,042
\$15,000 to \$20,000 ¹⁶	302	6,728,018	2,563,931			20,448			6,928		162,125
\$20,000 to \$25,000 ¹⁷	182	4,940,730	1,839,350			127,219			56,104		183,823
\$25,000 to \$30,000 ¹⁸	187	6,997,807	2,694,157			122,064			102,752		216,943
\$30,000 to \$40,000 ¹⁹	187	6,997,807	2,694,157			94,659			123,568		216,943
\$40,000 to \$50,000 ²⁰	109	4,835,317	1,866,983			37,216			13,140		308,072
\$50,000 to \$60,000 ²¹	66	3,614,245	2,090,947			41,269			12,057		358,012
\$60,000 to \$70,000 ²²	55	3,563,192	1,473,323			230,254			8,769		334,894
						60,030			4,307		280,989
						242,341			4,121		341,027
						\$14,771			\$2,395		
						23,216			1,076		
						31,135			4,254		
						43,432			4,655		

\$70,000 to \$80,000	32	2,380,501	1,019,738	10,207	244,999	43,992	183,881	29,526	257,399	2,795	2,923	251,681
\$80,000 to \$90,000	29	2,451,685	1,059,510	2,411	223,051	42,760	221,040	27,883	291,683	2,722	5,342	283,619
\$90,000 to \$100,000	14	1,333,335	801,190	301	124,482	14,102	130,264	15,560	159,926	1,064	211	158,651
\$100,000 to \$150,000	42	5,116,250	2,795,476	17,846	967,070	59,477	493,133	120,883	673,493	1,748	5,169	666,576
\$150,000 to \$200,000	15	2,599,754	1,910,611	12,174	242,184	17,950	322,414	30,273	380,637	1,904	2,816	379,433
\$200,000 to \$250,000	9	2,003,504	1,416,039	4,928	103,016	24,265	305,037	12,877	342,179	1,286	2,816	338,077
\$250,000 to \$300,000	7	1,872,097	1,452,375	2,331	93,336	14,746	297,371	11,667	323,784	848	322,936	322,936
\$300,000 to \$400,000	4	1,327,469	704,590	390	263,344	19,261	179,426	32,943	231,630	84	231,546	231,546
\$400,000 to \$500,000	4	1,772,390	990,568	1,577	262,234	23,008	262,711	36,529	322,248	472	321,776	321,776
\$500,000 to \$750,000	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 to \$1,000,000	2	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,000,000 to \$1,500,000												
\$1,500,000 to \$2,000,000												
\$2,000,000 to \$3,000,000												
\$3,000,000 to \$4,000,000												
\$4,000,000 to \$5,000,000												
\$5,000,000 and over												
Classes grouped ³		2,177,667	1,266,261	18,979	965,796	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787
Total	26,362	155,050,974	38,617,747	347,370	4,440,350	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787
Nontaxable ¹	10,387	28,604,963	3,695,425	347,370	4,440,350	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787
Taxable	15,975	126,446,011	34,922,322	347,370	4,440,350	1,332,041	3,859,239	549,730	5,741,010	170,382	24,841	5,545,787

SOUTH CAROLINA

Under \$1,000 ¹	430	\$241,616	\$88,297			\$242			\$242	\$60		\$182
Under \$1,000	30	16,900	485									
\$1,000 to \$2,000 ¹	1,869	2,856,013	336,844			7,676			7,676	1,920		5,756
\$1,000 to \$2,000	1,689	3,075,555	24,467									
\$2,000 to \$3,000 ¹	1,598	3,796,311	269,797			14,686			14,686	3,642		11,054
\$2,000 to \$3,000	1,207	2,954,057	72,538									
\$3,000 to \$4,000 ¹	2,290	8,110,443	449,294			8,847			8,847	2,181		6,666
\$3,000 to \$4,000	594	2,123,757	108,659									
\$4,000 to \$5,000 ¹	1,010	4,310,221	480,403			13,741			13,741	3,952		9,789
\$4,000 to \$5,000	924	4,287,521	115,045									
\$5,000 to \$6,000 ¹	498	734,641	300,880			11,681			11,681	2,357		9,324
\$5,000 to \$6,000	438	2,733,538	121,961									
\$6,000 to \$7,000 ¹	39	381,796	239,768			10,953			10,953	2,632		8,921
\$6,000 to \$7,000	302	1,945,400	131,685									
\$7,000 to \$8,000 ¹	30	224,010	158,444			9,712			9,712	1,813		7,899
\$7,000 to \$8,000	211	1,580,924	166,271									
\$8,000 to \$9,000 ¹	29	246,194	145,286			10,375			10,375	1,738		8,637
\$8,000 to \$9,000	158	1,341,307	176,300									
\$9,000 to \$10,000 ¹	23	221,883										

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

² Nontaxable. ³ Specific exemptions exceed net income.

⁴ Classes grouped to conceal net income and identity of taxpayer.

Classes grouped	392,443	298,617	40,707	3,876	31,664	5,088	40,628	460	40,168
Total	53,060,331	7,426,768	30,771	251,898	200,993	8,440	461,331	40,936	420,164
Non-taxable ²	21,123,128	2,718,518							
Taxable	31,937,203	4,708,250	30,771	251,898	200,993	8,440	461,331	40,936	420,164

SOUTH DAKOTA

Under \$1,000 ²	811	\$17,255		\$233			\$233		\$172
Under \$1,000	29	16,347						\$61	
\$1,000 to \$2,000 ²	2,334	3,509,770	30,121	4,419			4,419	1,118	3,301
\$1,000 to \$2,000	1,207	2,225,120	31,447						
\$2,000 to \$3,000 ²	2,424	6,008,824	95,652	10,750			10,750	2,677	8,073
\$2,000 to \$3,000	1,824	6,289,648	40,467						
\$3,000 to \$4,000 ²	1,824	6,289,648	158,772	5,926			5,926	1,429	4,497
\$3,000 to \$4,000	403	1,664,123	44,205						
\$4,000 to \$5,000 ²	400	1,991,216	127,854	9,749			9,749	2,563	7,186
\$4,000 to \$5,000	737	3,294,554	169,946						
\$5,000 to \$6,000 ²	60	1,846,567	57,943	7,785			7,785	1,601	6,184
\$5,000 to \$6,000	338	1,846,567	23,113						
\$6,000 to \$7,000 ²	14	91,410	47,616	6,073			6,073	1,033	5,040
\$6,000 to \$7,000	177	1,134,121	66,251						
\$7,000 to \$8,000 ²	9	67,128	66,251						
\$7,000 to \$8,000	126	946,003	52,145	6,114			6,114	946	5,168
\$8,000 to \$9,000 ²	4	33,806	23,286						
\$8,000 to \$9,000	92	778,589	54,774	6,465			6,465	758	5,707
\$9,000 to \$10,000 ²	1	9,616	23,283						
\$9,000 to \$10,000	59	560,178	45,374	5,325			5,325	810	4,515
\$10,000 to \$11,000	52	542,816	96,689	5,132			5,132	686	4,673
\$10,000 to \$11,000	47	641,841	53,525	6,924			6,924	551	7,089
\$11,000 to \$12,000	32	400,305	58,471	5,301			5,301	597	5,099
\$12,000 to \$13,000	97	390,523	73,279	4,669			4,669	431	5,143
\$13,000 to \$14,000	27	302,857	53,708	5,831			5,831	1,099	5,990
\$14,000 to \$15,000	25	805,814	162,917	13,299			13,299	2,046	19,091
\$15,000 to \$20,000	50	310,004	71,049	4,491			4,491	553	11,549
\$15,000 to \$20,000	14	295,335	89,132	6,398			6,398	729	19,725
\$25,000 to \$30,000	11	403,443	163,638	7,858			7,858	13,454	20,421
\$25,000 to \$30,000	12	276,588	125,907	5,516			5,516	441	18,977
\$40,000 to \$60,000	6	112,704	56,980	2,217			2,217	31	9,912
\$40,000 to \$60,000	2			(³)			(³)	(³)	(³)
\$60,000 to \$70,000	2			(³)			(³)	(³)	(³)
\$70,000 to \$80,000				(³)			(³)	(³)	(³)
\$80,000 to \$90,000				(³)			(³)	(³)	(³)
\$90,000 to \$100,000	1			(³)			(³)	(³)	(³)
\$100,000 to \$150,000	1			(³)			(³)	(³)	(³)
\$150,000 to \$200,000				(³)			(³)	(³)	(³)

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

² Non-taxable. Specific exemptions exceed net income.

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

\$70,000 to \$80,000	53	3,941,590	1,010,925	26,215	470,968	102,889	287,970	58,006	448,865	2,713	446,152
\$80,000 to \$90,000	29	2,489,876	1,058,766	1,552	460,346	33,960	185,392	57,545	278,897	2,128	276,769
\$90,000 to \$100,000	34	3,263,235	776,710	14,899	785,202	73,762	288,443	94,663	427,868	1,455	426,413
\$100,000 to \$150,000	76	9,038,948	2,801,649	25,035	2,087,677	180,007	770,960	256,074	1,207,031	4,139	1,202,872
\$150,000 to \$200,000	25	4,355,389	2,136,336	13,196	1,012,288	72,010	393,501	126,536	392,107	1,270	390,837
\$200,000 to \$250,000	10	2,185,441	414,483	13,466	160,856	70,219	297,178	20,108	387,805	1,630	386,175
\$250,000 to \$300,000	8	2,175,437	1,090,199	32,297	505,404	27,049	273,355	9,494	309,928	446	309,482
\$300,000 to \$400,000	9	2,895,827	654,481	4,119	2,094,692	7,198	103,334	261,837	372,369	296	369,412
\$400,000 to \$500,000	3	1,379,075	395,281	(³)	832,986	6,540	86,552	104,123	197,215	(³)	196,754
\$500,000 to \$750,000	5	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
\$750,000 to \$1,000,000											
\$1,000,000 to \$1,500,000											
\$1,500,000 to \$2,000,000											
\$2,000,000 to \$3,000,000											
\$3,000,000 to \$4,000,000											
\$4,000,000 to \$5,000,000											
\$5,000,000 and over	1	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)	(³)
Classes grouped ¹		9,318,621	630,690	1,566	7,936,029	59,495	301,075	961,018	1,321,588	249	1,321,339
Total.....	111,438	547,562,501	60,746,408	805,900	18,320,839	5,304,839	5,698,038	2,190,930	13,193,807	487,120	12,681,519
Nontaxable ²	43,590	119,247,640	11,092,025								
Taxable.....	67,848	428,314,861	49,654,383	805,900	18,320,839	5,304,839	5,698,038	2,190,930	13,193,807	487,120	12,681,519

UTAH

Under \$1,000 ¹	388	\$249,938	\$42,580			\$141			\$141	\$85	\$106
Under \$1,000	23	12,748	6,344								
\$1,000 to \$2,000 ²	2,369	3,598,300	148,105			7,147			7,147	1,781	5,366
\$1,000 to \$2,000	1,973	3,379,866	19,005								
\$2,000 to \$3,000 ¹	1,359	3,302,777	290,370								
\$2,000 to \$3,000	1,197	2,811,369	62,378			13,363			13,363	3,290	10,073
\$3,000 to \$4,000 ²	1,800	6,278,360	352,355								
\$3,000 to \$4,000	481	1,703,983	49,401			7,264			7,264	1,766	5,498
\$4,000 to \$5,000 ²	795	3,505,850	317,040								
\$4,000 to \$5,000	169	3,643,687	95,886			12,114			12,114	3,040	9,074
\$5,000 to \$6,000 ²	514	2,920,339	138,171								
\$5,000 to \$6,000	59	378,944	213,112			10,583			10,583	1,784	8,799
\$6,000 to \$7,000 ²	344	2,216,830	159,739								
\$6,000 to \$7,000	32	237,964	155,694			10,610			10,610	1,976	8,634
\$7,000 to \$8,000 ²	225	1,682,362	140,789								
\$7,000 to \$8,000	22	184,345	133,188			9,950			9,950	1,531	8,419
\$8,000 to \$9,000 ²	180	1,522,008	166,738								
\$8,000 to \$9,000	18	171,341	152,664			10,299			10,299	1,562	8,737
\$9,000 to \$10,000 ²											

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² Nontaxable. Specific exemptions exceed net income.

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

Classes grouped ¹	1, 151, 812	604, 691	3, 396	344, 345	8, 823	83, 019	43, 013	134, 885	268	134, 617
Total	13, 568	53, 832, 169	92, 664	442, 110	263, 772	353, 143	55, 265	672, 180	42, 338	628, 773
Nontaxable ²	6, 991	18, 751, 742	92, 664	442, 110	263, 772	353, 143	55, 265	672, 180	42, 338	628, 773
Taxable	6, 577	35, 080, 427	92, 664	442, 110	263, 772	353, 143	55, 265	672, 180	42, 338	628, 773

VERMONT

Under \$1,000 ¹	117	\$62, 356	\$7, 382		\$274			\$274	\$71	\$203
Under \$1,000	45	26, 336	8, 203							
\$1,000 to \$2,000 ²	726	1, 194, 959	139, 185		5, 228			5, 228	1, 299	3, 929
\$1,000 to \$2,000	1, 287	2, 227, 306	48, 630							
\$2,000 to \$3,000 ²	775	1, 898, 769	224, 515		11, 579			11, 579	2, 832	8, 747
\$2,000 to \$3,000	971	2, 310, 170	130, 486							
\$3,000 to \$4,000 ²	629	3, 398, 090	300, 449		6, 921			6, 921	1, 688	5, 233
\$3,000 to \$4,000	529	1, 913, 545	207, 503							
\$4,000 to \$5,000 ²	414	1, 805, 633	277, 322		11, 040			11, 040	2, 699	8, 341
\$4,000 to \$5,000	755	3, 387, 493	308, 526							
\$5,000 to \$6,000 ²	94	508, 190	251, 969		10, 646			10, 646	2, 119	8, 527
\$5,000 to \$6,000	436	2, 381, 023	154, 096							
\$6,000 to \$7,000	41	264, 411	172, 677		11, 616			11, 616	1, 911	9, 705
\$6,000 to \$7,000	305	1, 973, 970	167, 111							
\$7,000 to \$8,000 ²	15	113, 510	96, 968		9, 766			9, 766	1, 739	8, 027
\$7,000 to \$8,000	205	1, 527, 977	207, 909							
\$8,000 to \$9,000 ²	11	94, 422	88, 468		11, 906			11, 906	1, 954	9, 952
\$8,000 to \$9,000	182	1, 547, 510	206, 329							
\$9,000 to \$10,000 ²	15	143, 102	151, 141		9, 866			9, 866	1, 504	8, 362
\$9,000 to \$10,000	128	1, 215, 839	193, 851							
\$10,000 to \$11,000	94	983, 794	329, 913	\$3, 413	\$412			8, 040	1, 023	7, 017
\$10,000 to \$11,000	86	982, 107	234, 958	7, 541	9, 987			11, 285	1, 001	10, 284
\$11,000 to \$12,000	53	664, 757	231, 280	2, 262	8, 288			9, 613	642	8, 971
\$12,000 to \$13,000	31	417, 389	165, 366	1, 351	6, 206			7, 270	692	6, 578
\$13,000 to \$14,000	42	608, 401	145, 931	3, 450	8, 569			10, 565	989	9, 576
\$14,000 to \$15,000	138	2, 361, 324	732, 417	10, 476	32, 370			48, 428	4, 365	44, 123
\$15,000 to \$20,000	64	1, 407, 806	480, 699	7, 115	24, 738			45, 635	3, 562	42, 073
\$20,000 to \$25,000	28	751, 279	291, 488	3, 606	11, 833			29, 806	1, 662	28, 144
\$25,000 to \$30,000	41	1, 386, 578	697, 155	13, 563	22, 742			60, 189	1, 996	69, 706
\$30,000 to \$40,000	18	352, 440	151, 711	4, 737	15, 607			72, 239	1, 453	58, 736
\$40,000 to \$50,000	7	386, 626	243, 374	135	5, 295			31, 148	374	30, 774
\$50,000 to \$70,000	7	453, 469	197, 748	848	7, 012			42, 890	15	42, 113
\$60,000 to \$70,000	3	226, 001	130, 454	268	41, 104			62, 249	589	61, 660
\$70,000 to \$90,000	7	590, 697	292, 664	2, 305	6, 432			38, 341	74	38, 267
\$80,000 to \$90,000	4	389, 426	139, 360	1, 400	4, 441			64, 523	104	69, 089
\$100,000 to \$150,000	4	526, 369	507, 687		7, 025			70, 361	214	70, 147
\$150,000 to \$200,000	3	478, 239	220, 010							

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² Nontaxable. Specific exemptions exceed net income.

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

	2, 679	12, 444, 630	459, 160	38, 554	38, 554	9, 386	29, 168
\$4,000 to \$5,000	371	2,011,146	801,688	2,011,146	2,011,146	5,757	30,858
\$5,000 to \$6,000	1,554	8,508,113	427,915	35,074	35,074	4,725	37,672
\$6,000 to \$7,000	170	1,101,016	654,050	35,700	35,700	4,892	31,649
\$7,000 to \$8,000	1,041	6,715,919	497,054	33,767	33,767	4,207	31,313
\$8,000 to \$9,000	65	549,327	521,600	36,780	36,780	6,162	29,362
\$9,000 to \$10,000	55	4,983,895	594,442	36,615	36,615	3,902	29,439
\$10,000 to \$11,000	434	4,106,076	550,763	35,814	35,814	15,495	151,674
\$11,000 to \$12,000	355	3,708,609	774,192	32,563	32,563	17,433	161,624
\$12,000 to \$13,000	284	3,250,933	792,261	29,825	29,825	14,900	142,295
\$13,000 to \$14,000	230	2,867,635	845,724	24,211	24,211	6,690	149,054
\$14,000 to \$15,000	194	2,611,303	774,772	25,493	25,493	7,848	142,295
\$15,000 to \$16,000	152	2,204,185	801,196	109,340	109,340	57,829	151,674
\$16,000 to \$17,000	477	8,223,249	51,924	86,782	86,782	15,495	161,624
\$17,000 to \$18,000	259	5,755,045	29,590	54,015	54,015	95,039	142,295
\$18,000 to \$19,000	138	3,786,219	34,971	96,773	96,773	10,204	294,014
\$19,000 to \$20,000	165	5,688,754	66,608	83,112	83,112	24,703	293,179
\$20,000 to \$21,000	93	4,103,564	1,600,573	198,223	198,223	222,859	219,576
\$21,000 to \$22,000	49	2,679,196	1,732,978	143,621	143,621	33,672	142,295
\$22,000 to \$23,000	25	1,596,007	22,265	104,287	104,287	19,573	142,295
\$23,000 to \$24,000	21	1,577,013	7,059	132,451	132,451	2,014	142,295
\$24,000 to \$25,000	16	1,367,842	432,558	14,432	14,432	1,769	142,295
\$25,000 to \$26,000	9	848,062	329,371	8,634	8,634	35,683	156,464
\$26,000 to \$27,000	18	2,167,798	969,038	32,781	32,781	36,837	98,474
\$27,000 to \$28,000	7	1,259,664	627,875	442,858	442,858	55,357	283,702
\$28,000 to \$29,000	9	1,965,520	969,350	364,114	364,114	45,514	188,407
\$29,000 to \$30,000	2	540,162	257,319	19,507	19,507	297,475	293,477
\$30,000 to \$31,000	2	691,330	365,025	88,040	88,040	5,821	104,757
\$31,000 to \$32,000	2	(¹)	(¹)	15,362	15,362	378	136,062
\$32,000 to \$33,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$33,000 to \$34,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$34,000 to \$35,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$35,000 to \$36,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$36,000 to \$37,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$37,000 to \$38,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$38,000 to \$39,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$39,000 to \$40,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$40,000 to \$41,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$41,000 to \$42,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$42,000 to \$43,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$43,000 to \$44,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$44,000 to \$45,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$45,000 to \$46,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$46,000 to \$47,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$47,000 to \$48,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$48,000 to \$49,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$49,000 to \$50,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$50,000 to \$51,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$51,000 to \$52,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$52,000 to \$53,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$53,000 to \$54,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$54,000 to \$55,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$55,000 to \$56,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$56,000 to \$57,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$57,000 to \$58,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$58,000 to \$59,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$59,000 to \$60,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$60,000 to \$61,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$61,000 to \$62,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$62,000 to \$63,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$63,000 to \$64,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$64,000 to \$65,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$65,000 to \$66,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$66,000 to \$67,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$67,000 to \$68,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$68,000 to \$69,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$69,000 to \$70,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$70,000 to \$71,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$71,000 to \$72,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$72,000 to \$73,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$73,000 to \$74,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$74,000 to \$75,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$75,000 to \$76,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$76,000 to \$77,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$77,000 to \$78,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$78,000 to \$79,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$79,000 to \$80,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$80,000 to \$81,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$81,000 to \$82,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$82,000 to \$83,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$83,000 to \$84,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$84,000 to \$85,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$85,000 to \$86,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$86,000 to \$87,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$87,000 to \$88,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$88,000 to \$89,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$89,000 to \$90,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$90,000 to \$91,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$91,000 to \$92,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$92,000 to \$93,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$93,000 to \$94,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$94,000 to \$95,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$95,000 to \$96,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$96,000 to \$97,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$97,000 to \$98,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$98,000 to \$99,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$99,000 to \$100,000	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
Total	37,797	176,024,673	35,259,898	1,126,293	1,126,293	2,097,360	3,495,042
Nontaxable ²	17,022	49,474,039	8,224,452	1,126,293	1,126,293	2,097,360	3,495,042
Taxable	20,775	126,550,634	27,035,446	362,199	362,199	362,199	362,199

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

² Nontaxable. Specific exemptions exceed net income.

³ Classes grouped to conceal net income and identity of taxpayer

\$80,000 to \$90,000.....	12	1,008,680	446,140	18,331	117,862	20,898	86,322	14,733	121,953	634	121,319
\$90,000 to \$100,000.....	4	382,382	138,847	1,237	120,487	4,646	24,097	15,061	43,804	73	43,731
\$100,000 to \$200,000.....	13	1,520,058	993,725	12,653	276,936	11,499	149,569	34,617	195,635	950	194,885
\$150,000 to \$200,000.....	2	304,618	218,618	1,237	218,618	3,678	44,216	44,216	47,894	24	47,870
\$200,000 to \$250,000.....	2	440,071	250,991			9,986	71,334		81,320	6	81,314
\$300,000 to \$300,000.....											
\$300,000 to \$400,000.....	3	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$500,000 to \$500,000.....											
\$500,000 to \$750,000.....											
\$750,000 to \$1,000,000.....	1	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)	(¹)
\$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		2,149,180	361,847		1,928,381	440	48,604	227,845	276,889	44	276,845
Total.....	61,95C	245,592,050	27,624,795	299,234	2,978,397	1,483,764	1,184,525	351,470	3,019,759	218,451	2,800,548
Nontaxable ³	20,971	60,329,748	5,373,173								
Taxable.....	40,979	185,262,302	22,251,622	299,234	2,978,397	1,483,764	1,184,525	351,470	3,019,759	218,451	2,800,548

WEST VIRGINIA

Under \$1,000 ²	704	\$389,961	\$171,555			\$623			\$623	\$156	\$467
Under \$1,000.....	92	44,415	2,872								
\$1,000 to \$2,000 ²	3,541	5,690,972	492,082			20,541			20,541	5,201	15,340
\$1,000 to \$2,000.....	5,717	10,022,535	60,262								
\$2,000 to \$3,000 ²	3,079	7,612,811	846,617								
\$2,000 to \$3,000.....	3,473	8,225,019	203,286			38,528			38,528	9,580	28,938
\$3,000 to \$4,000 ²	4,159	14,677,134	1,451,458								
\$3,000 to \$4,000.....	1,333	4,770,342	254,816			22,968			22,968	5,651	17,317
\$4,000 to \$5,000 ²	2,126	9,273,511	1,743,305								
\$4,000 to \$5,000.....	2,954	10,240,889	303,330			28,513			28,513	7,247	21,266
\$5,000 to \$6,000 ²	373	2,016,291	721,254								
\$5,000 to \$6,000.....	1,318	7,201,923	369,455			29,639			29,639	5,756	23,883
\$6,000 to \$7,000 ²	171	1,102,826	685,759								
\$6,000 to \$7,000.....	804	5,213,401	434,872			26,191			26,191	4,641	21,550
\$7,000 to \$8,000 ²	89	661,439	579,529								
\$7,000 to \$8,000.....	558	4,169,880	440,821			25,121			25,121	4,109	21,012
\$8,000 to \$9,000 ²	76	644,388	502,031								
\$8,000 to \$9,000.....	400	3,392,126	362,106			24,246			24,246	3,776	20,470
\$9,000 to \$10,000 ²	60	529,786	529,786								
\$9,000 to \$10,000.....	340	3,227,498	440,387			27,072			27,072	3,838	23,234
\$10,000 to \$10,000.....	285	2,986,068	866,890	\$27,373		23,261	\$1,332		24,593	3,133	21,460

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

² Nontaxable. Specific exemptions exceed net income.

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

TABLE 9.—Individual returns by States and Territories, distributed by income classes, showing the number of returns, net income, income exempt from normal tax, tax before deducting tax credits, tax credits, and net tax—Continued

WEST VIRGINIA—Continued

Income classes	Number of re- turns	Net income ¹	Income exempt from normal tax			Income before deducting tax credits			Tax credits		Net tax		
			Dividends	Interest on Government obligations reported for surtax	Capital net gain from sale of assets held more than 2 years	Normal tax	Surtax	12½ per cent on capital net gain from sale of assets held more than 2 years	Total	25 per cent of tax on earned net income		12½ per cent on capital net loss from sale of assets held more than 2 years	
\$11,000 to \$12,000	216	\$2,488,255	\$743,464	\$17,789	.....	.....	\$21,319	\$3,231	.....	.....	.....	\$21,156
\$12,000 to \$13,000	177	2,205,289	719,770	36,871	.....	.....	20,581	4,317	.....	.....	.....	22,209
\$13,000 to \$14,000	147	1,985,699	621,440	25,390	.....	.....	20,803	5,156	.....	.....	.....	22,793
\$14,000 to \$15,000	120	1,734,473	597,905	6,597	.....	.....	18,732	5,833	.....	.....	.....	21,304
\$15,000 to \$20,000	350	5,983,504	2,587,503	67,946	.....	.....	68,933	40,779	.....	.....	.....	98,771
\$20,000 to \$25,000	195	4,350,791	2,012,105	39,655	.....	.....	61,234	66,721	.....	.....	.....	119,929
\$25,000 to \$30,000	110	3,020,995	1,459,761	8,239	.....	.....	46,880	74,834	.....	.....	.....	115,172
\$30,000 to \$40,000	115	3,971,742	1,925,034	51,431	\$23,126	.....	67,535	144,797	.....	.....	.....	209,294
\$40,000 to \$50,000	46	2,028,439	1,046,295	12,271	8,883	.....	34,854	102,613	.....	.....	.....	135,073
\$50,000 to \$60,000	26	1,400,355	870,479	29,310	72,309	.....	23,230	85,475	.....	.....	.....	114,016
\$60,000 to \$70,000	23	1,473,638	493,308	38,782	189,577	.....	11,402	104,499	.....	.....	.....	143,838
\$70,000 to \$80,000	16	1,195,576	947,892	3,241	80,887	.....	2,025	56,772	.....	.....	.....	117,061
\$80,000 to \$90,000	7	605,424	560,577	3,266	44,788	.....	3,030	45,049	.....	.....	.....	57,374
\$90,000 to \$100,000	4	391,629	308,247	4,528	.....	.....	25,140	265,609	.....	.....	.....	42,678
\$100,000 to \$150,000	24	2,752,082	1,795,142	32,134	490,490	.....	4,240	125,951	.....	.....	.....	351,021
\$150,000 to \$200,000	11	1,800,630	1,034,833	2,596	789,747	.....	.....	.....	.....	.....	.....	226,491
\$200,000 to \$250,000	1	(⁶)	(⁶)	(⁶)	(⁶)	.....	(⁶)	(⁶)	.....	.....	.....	(⁶)
\$250,000 to \$300,000	1	(⁶)	(⁶)	(⁶)	(⁶)	.....	(⁶)	(⁶)	.....	.....	.....	(⁶)
\$300,000 to \$400,000	2	(⁶)	(⁶)	(⁶)	(⁶)	.....	(⁶)	(⁶)	.....	.....	.....	(⁶)
\$400,000 to \$500,000	2	(⁶)	(⁶)	(⁶)	(⁶)	.....	(⁶)	(⁶)	.....	.....	.....	(⁶)
\$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	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total	32,544	141,396,917	30,197,438	422,274	2,595,228	725,057	1,386,719	315,348	2,427,124	107,373	15,438	2,304,313
Nontaxable ³	14,378	42,635,836	7,723,356
Taxable	18,166	98,761,081	22,474,082	422,274	2,595,228	725,057	1,386,719	315,348	2,427,124	107,373	15,438	2,304,313

WISCONSIN

Under \$1,000 ¹	\$3,006,983	\$437,285	\$1,046	\$1,046	\$7,545	\$1,046	\$277	\$789
Under \$1,000 ¹	4,761	\$3,006,983	\$437,285	\$1,046	\$7,545	\$1,046	\$277	\$789
Under \$1,000 ¹	156	84,988	12,464					
\$1,000 to \$2,000 ²	15,062	22,559,842	860,596	60,919	60,919	60,919	15,113	45,806
\$2,000 to \$3,000 ²	16,202	27,927,692	315,911	111,272	111,272	111,272	27,483	83,789
\$3,000 to \$4,000 ²	12,313	22,437,404	916,039	64,867	64,867	64,867	15,877	48,980
\$4,000 to \$5,000 ²	4,132	14,859,216	602,916	93,066	93,066	93,066	23,219	69,847
\$5,000 to \$6,000 ²	4,481	19,508,438	2,362,014	75,360	75,360	75,360	16,196	59,164
\$6,000 to \$7,000 ²	3,356	1,925,132	663,411	85,688	85,688	85,688	15,538	70,150
\$7,000 to \$8,000 ²	3,049	16,704,492	773,384	84,034	84,034	84,034	13,769	70,265
\$8,000 to \$9,000 ²	1,933	1,242,784	734,957	82,542	82,542	82,542	12,834	69,708
\$9,000 to \$10,000 ²	2,271	14,688,976	961,424	83,952	83,952	83,952	12,862	71,000
\$10,000 to \$11,000 ²	1,655	12,376,505	582,066	82,104	82,104	82,104	11,865	73,306
\$11,000 to \$12,000 ²	83	705,812	1,113,854	75,871	75,871	75,871	12,192	73,947
\$12,000 to \$13,000 ²	1,298	10,422,191	1,076,073	65,413	65,413	65,413	9,995	68,342
\$13,000 to \$14,000 ²	959	9,076,171	1,483,318	62,438	62,438	62,438	10,011	66,942
\$14,000 to \$15,000 ²	798	8,357,186	1,483,318	276,173	276,173	276,173	39,527	357,923
\$15,000 to \$16,000 ²	634	7,276,868	1,435,434	207,811	207,811	207,811	34,338	340,595
\$16,000 to \$17,000 ²	519	6,473,573	1,301,764	187,596	187,596	187,596	30,087	345,160
\$17,000 to \$18,000 ²	372	5,019,261	1,005,832	171,746	171,746	171,746	17,373	642,167
\$18,000 to \$19,000 ²	296	4,280,623	942,636	154,261	154,261	154,261	16,011	642,167
\$19,000 to \$20,000 ²	1,040	17,775,640	5,015,946	140,889	140,889	140,889	5,752	371,855
\$20,000 to \$25,000 ²	520	11,534,550	3,709,663	33,400	33,400	33,400	3,096	281,818
\$25,000 to \$30,000 ²	308	8,431,085	3,490,984	295,531	295,531	295,531	2,860	281,818
\$30,000 to \$40,000 ²	356	12,187,912	4,902,407	279,278	279,278	279,278	2,070	281,818
\$40,000 to \$50,000 ²	201	8,969,706	3,653,042	332,825	332,825	332,825	5,386	281,818
\$50,000 to \$60,000 ²	76	4,132,739	1,963,603	30,441	30,441	30,441	2,989	281,818
\$60,000 to \$70,000 ²	61	3,982,139	1,908,967	30,441	30,441	30,441	2,989	281,818
\$70,000 to \$80,000 ²	34	2,578,015	1,436,218	30,441	30,441	30,441	2,989	281,818
\$80,000 to \$90,000 ²	30	2,536,955	1,436,218	30,441	30,441	30,441	2,989	281,818
\$90,000 to \$100,000 ²	22	2,061,295	976,742	30,441	30,441	30,441	2,989	281,818
\$100,000 to \$150,000 ²	55	6,592,936	3,606,020	16,761	16,761	16,761	1,935	281,818
\$150,000 to \$200,000 ²	28	4,847,969	2,782,473	14,843	14,843	14,843	1,227	281,818
\$200,000 to \$250,000 ²	9	1,969,299	779,531	613,859	613,859	613,859	536	281,818
\$250,000 to \$300,000 ²	6	1,628,492	392,441	591,185	591,185	591,185	536	281,818
\$300,000 to \$400,000 ²	2	745,137	338,050	1,033	1,033	1,033	250	281,818
\$400,000 to \$500,000 ²	6	2,584,896	981,076	8,785	8,785	8,785	151,267	281,818
\$500,000 to \$750,000 ²	1	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$750,000 to \$1,500,000 ²	3	(3)	(3)	(3)	(3)	(3)	(3)	(3)
\$1,500,000 to \$2,000,000 ²								

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

2 Nontaxable. Specific exemptions exceed net income.

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

	89	747,787	47,962	5,703	5,703	1,342	4,361
\$8,000 to \$9,000.....	9	83,000	67,891	7,081	7,081	834	6,247
\$9,000 to \$10,000 ¹	80	754,894	62,614	4,010	4,010	386	3,808
\$10,000 to \$11,000	47	490,672	101,436	\$184	6,440	733	5,707
\$11,000 to \$12,000	43	492,360	104,298	611	6,661	581	6,080
\$12,000 to \$13,000	32	398,874	36,814	5,871	6,350	753	5,597
\$13,000 to \$14,000	28	377,910	73,277	5,371	6,350	571	4,607
\$14,000 to \$15,000	20	289,786	61,220	4,202	5,178	571	4,607
\$15,000 to \$20,000	27	991,457	243,074	16,412	24,102	1,887	22,215
\$20,000 to \$25,000	59	631,313	162,327	13,704	22,436	1,169	21,267
\$25,000 to \$30,000	21	578,493	219,374	11,885	25,998	823	25,175
\$30,000 to \$40,000	10	349,406	186,172	5,834	19,004	409	18,595
\$40,000 to \$50,000	8	358,888	129,886	6,564	25,402	491	24,911
\$50,000 to \$70,000	6	330,793	203,724	21,602	27,826	117	27,709
\$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							
\$100,000 to \$150,000							
\$150,000 to \$200,000							
\$200,000 to \$250,000							
\$250,000 to \$300,000							
\$300,000 to \$400,000							
\$400,000 to \$500,000							
\$500,000 to \$750,000							
\$750,000 to \$1,000,000							
\$1,000,000 to \$1,500,000							
\$1,500,000 to \$2,000,000							
\$2,000,000 to \$3,000,000							
\$3,000,000 to \$4,000,000							
\$4,000,000 to \$5,000,000							
\$5,000,000 and over							
Classes grouped ³		311,942	96,549	8,656	38,802	625	38,168
Total	8,490	31,750,581	2,817,088	169,744	288,000	24,672	263,319
Nontaxable ¹	3,366	9,270,627	703,942	117,831	425	9	9
Taxable	5,564	22,479,954	2,113,146	169,744	288,000	24,672	263,319

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

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926*¹—Number of returns, net income, and tax

UNITED STATES

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	437,036	\$6,298,577,620	\$14,412.00	\$173,386,694	\$397.00
1917	3,472,890	13,652,383,207	3,931.00	691,492,954	199.00
1918	4,425,114	15,924,639,355	3,599.00	1,127,721,835	255.00
1919	5,332,760	19,859,491,448	3,724.00	1,269,630,104	238.00
1920	7,259,944	23,735,629,183	3,269.00	1,075,053,686	148.00
1921	6,662,176	19,577,212,528	2,939.00	719,387,106	108.00
1922	6,787,481	21,336,212,530	3,143.00	861,057,308	127.00
1923	7,698,321	24,777,465,658	3,219.00	661,666,133	86.00
1924	7,369,788	25,656,153,454	3,481.00	704,265,390	96.00
1925	4,171,051	21,894,576,403	5,249.00	734,555,183	176.00
1926	4,138,092	21,958,505,649	5,306.00	732,470,790	177.00

ALABAMA

1916	2,097	\$18,469,010	\$8,807.00	\$175,989	\$84.00
1917	21,844	73,508,562	3,365.00	2,023,984	93.00
1918	38,988	121,250,953	3,110.00	4,431,563	114.00
1919	40,789	133,470,965	3,272.00	4,668,465	114.00
1920	52,984	156,604,933	2,956.00	4,482,805	85.00
1921	43,009	117,108,806	2,723.00	2,713,826	63.00
1922	43,612	126,908,473	2,910.00	2,892,298	66.00
1923	51,049	159,064,390	3,116.00	2,840,975	56.00
1924	47,591	159,918,982	3,360.00	2,771,221	58.00
1925	26,278	130,024,575	4,948.00	2,326,213	89.00
1926	28,540	136,523,003	4,784.00	2,449,196	86.00

ALASKA

1916	243	\$1,878,419	\$7,730.00	\$17,022	\$70.00
1917	4,570	10,549,506	2,308.00	132,769	29.00
1918	7,606	15,434,987	2,029.00	316,859	42.00
1919	9,427	18,862,034	2,001.00	357,783	38.00
1920	9,899	19,400,775	1,960.00	248,605	25.00
1921 ²					
1922 ²					
1923 ²					
1924 ²					
1925 ²					
1926 ²					

ARIZONA

1916	994	\$11,777,241	\$11,848.00	\$191,519	\$193.00
1917	12,264	39,635,508	3,232.00	1,019,262	83.00
1918	13,701	41,579,450	3,035.00	1,724,116	126.00
1919	20,495	61,434,347	2,997.00	1,816,899	89.00
1920	24,812	67,280,486	2,712.00	1,325,905	53.00
1921	18,477	43,310,197	2,615.00	516,637	28.00
1922	20,079	48,459,738	2,413.00	687,026	34.00
1923	22,899	59,526,474	2,599.00	603,100	26.00
1924	21,301	58,273,049	2,735.00	511,987	24.00
1925	10,104	41,382,939	4,096.00	544,953	54.00
1926	10,509	41,716,578	3,970.00	498,896	47.00

ARKANSAS

1916	2,255	\$17,683,678	\$7,842.00	\$157,513	\$70.00
1917	17,839	68,296,287	3,828.00	1,848,177	104.00
1918	20,612	76,354,037	3,704.00	3,269,477	159.00
1919	33,556	123,704,361	3,687.00	4,237,673	126.00
1920	38,113	118,060,710	3,098.00	3,268,450	86.00
1921	33,830	92,616,903	2,738.00	1,866,164	55.00
1922	32,072	95,625,678	2,982.00	2,314,409	72.00
1923	35,788	109,793,634	3,068.00	2,050,416	57.00
1924	35,484	110,255,418	3,107.00	1,458,499	41.00
1925	20,597	84,474,350	4,101.00	1,434,504	70.00
1926	19,363	84,661,070	4,372.00	1,481,272	77.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.² Included in the State of Washington.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

CALIFORNIA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	21, 208	\$228, 324, 945	\$10, 766. 00	\$3, 595, 636	\$170. 00
1917.....	182, 232	632, 608, 546	3, 471. 00	20, 355, 424	112. 00
1918.....	206, 471	701, 850, 380	3, 399. 00	36, 070, 926	175. 00
1919.....	266, 720	981, 170, 941	3, 679. 00	48, 983, 856	184. 00
1920.....	396, 973	1, 329, 006, 594	3, 348. 00	50, 447, 505	127. 00
1921.....	386, 082	1, 168, 021, 448	3, 025. 00	36, 438, 432	94. 00
1922.....	420, 923	1, 357, 524, 521	3, 225. 00	43, 778, 932	104. 00
1923.....	517, 109	1, 697, 902, 803	3, 283. 00	39, 958, 780	77. 00
1924.....	511, 218	1, 741, 063, 671	3, 406. 00	37, 880, 658	74. 00
1925.....	305, 074	1, 490, 419, 792	4, 885. 00	37, 127, 167	122. 00
1926.....	315, 344	1, 571, 673, 688	4, 984. 00	46, 238, 346	147. 00

COLORADO

1916.....	4, 435	\$53, 854, 130	\$12, 143. 00	\$1, 055, 758	\$238. 00
1917.....	40, 627	137, 853, 875	3, 393. 00	5, 184, 918	128. 00
1918.....	54, 160	159, 487, 951	2, 945. 00	5, 844, 925	108. 00
1919.....	57, 526	191, 001, 999	3, 320. 00	7, 196, 593	125. 00
1920.....	74, 198	219, 277, 184	2, 955. 00	6, 766, 900	91. 00
1921.....	69, 676	174, 490, 980	2, 501. 00	3, 862, 862	55. 00
1922.....	67, 463	184, 572, 407	2, 736. 00	4, 869, 555	72. 00
1923.....	72, 366	200, 572, 724	2, 772. 00	3, 267, 732	45. 00
1924.....	73, 350	205, 087, 973	2, 796. 00	3, 162, 736	43. 00
1925.....	35, 808	150, 363, 411	4, 199. 00	2, 810, 926	79. 00
1926.....	35, 110	154, 804, 655	4, 409. 00	2, 959, 248	84. 00

CONNECTICUT

1916.....	9, 713	\$133, 858, 341	\$13, 781. 00	\$2, 824, 846	\$291. 00
1917.....	64, 472	249, 186, 724	3, 865. 00	10, 595, 737	164. 00
1918.....	86, 489	295, 617, 840	3, 418. 00	17, 690, 343	205. 00
1919.....	110, 409	347, 929, 674	3, 151. 00	16, 833, 829	152. 00
1920.....	148, 195	451, 737, 702	3, 048. 00	15, 774, 598	106. 00
1921.....	123, 269	343, 017, 180	2, 783. 00	10, 633, 045	86. 00
1922.....	128, 431	401, 720, 143	3, 128. 00	13, 130, 562	102. 00
1923.....	119, 820	473, 804, 719	3, 162. 00	11, 199, 184	75. 00
1924.....	143, 406	478, 174, 249	3, 334. 00	12, 593, 904	88. 00
1925.....	71, 595	404, 498, 337	5, 423. 00	13, 533, 997	181. 00
1926.....	81, 449	433, 776, 846	5, 326. 00	13, 751, 314	169. 00

DELAWARE

1916.....	1, 346	\$57, 798, 410	\$42, 941. 00	\$3, 695, 605	\$2, 746. 00
1917.....	8, 032	56, 459, 176	7, 029. 00	9, 350, 461	1, 164. 00
1918.....	10, 239	48, 358, 031	4, 723. 00	7, 158, 522	699. 00
1919.....	16, 059	62, 901, 249	3, 917. 00	7, 495, 453	467. 00
1920.....	18, 937	55, 633, 321	2, 938. 00	2, 122, 025	112. 00
1921.....	15, 889	43, 676, 893	2, 749. 00	1, 281, 365	81. 00
1922.....	17, 141	53, 981, 068	3, 149. 00	1, 833, 712	107. 00
1923.....	19, 202	57, 186, 685	2, 978. 00	1, 402, 093	73. 00
1924.....	18, 892	64, 179, 747	3, 397. 00	2, 432, 617	128. 00
1925.....	9, 131	54, 897, 972	6, 012. 00	2, 780, 200	304. 00
1926.....	9, 301	70, 544, 423	7, 585. 00	5, 100, 884	548. 00

DISTRICT OF COLUMBIA

1916.....	6, 808	\$67, 334, 621	\$9, 891. 00	\$1, 068, 644	\$157. 00
1917.....	33, 737	113, 499, 332	3, 364. 00	4, 499, 820	133. 00
1918.....	50, 775	154, 963, 835	3, 052. 00	8, 832, 200	174. 00
1919.....	88, 616	231, 959, 904	2, 651. 00	8, 869, 833	100. 00
1920.....	109, 730	299, 802, 574	2, 732. 00	9, 468, 632	86. 00
1921.....	89, 965	248, 345, 804	2, 760. 00	7, 701, 564	86. 00
1922.....	77, 923	231, 328, 739	2, 969. 00	8, 336, 587	107. 00
1923.....	75, 796	221, 950, 528	2, 928. 00	6, 097, 678	80. 00
1924.....	77, 836	253, 312, 253	3, 254. 00	5, 765, 861	74. 00
1925.....	43, 293	200, 353, 699	4, 628. 00	5, 718, 046	132. 00
1926.....	40, 024	198, 055, 768	4, 948. 00	5, 526, 436	138. 00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

FLORIDA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,779	\$17,401,202	\$9,781.00	\$322,636	\$181.00
1917	15,336	54,378,496	3,546.00	1,584,917	103.00
1918	19,102	63,681,401	3,334.00	2,367,463	124.00
1919	31,107	107,362,976	3,451.00	4,363,089	140.00
1920	42,210	141,105,124	3,343.00	5,242,705	124.00
1921	42,249	119,557,316	2,830.00	2,929,409	69.00
1922	41,531	132,047,020	3,179.00	4,059,859	98.00
1923	49,591	156,500,260	3,155.00	3,693,955	74.00
1924	64,306	250,963,654	3,902.00	7,229,272	112.00
1925	76,213	649,932,382	8,528.00	28,857,801	379.00
1926	56,109	322,601,033	5,750.00	10,415,636	186.00

GEORGIA

1916	3,444	\$32,992,965	\$9,580.00	\$378,062	\$110.00
1917	38,252	137,775,612	3,601.00	3,250,342	85.00
1918	39,073	148,366,439	3,797.00	7,077,184	181.00
1919	58,930	219,471,959	3,724.00	9,134,092	155.00
1920	73,325	228,619,716	3,118.00	7,697,693	105.00
1921	67,719	180,311,466	2,663.00	3,892,645	57.00
1922	69,988	199,432,531	2,850.00	4,557,769	65.00
1923	71,341	222,888,344	3,124.00	3,766,159	52.00
1924	62,651	210,908,421	3,366.00	3,398,860	54.00
1925	37,410	177,203,659	4,737.00	3,529,883	94.00
1926	36,744	171,146,482	4,658.00	2,888,409	79.00

HAWAII

1916	1,144	\$20,362,022	\$17,799.00	\$366,802	\$321.00
1917	3,131	21,888,755	6,991.00	1,174,831	375.00
1918	4,242	20,054,940	4,728.00	1,857,352	438.00
1919	8,136	33,164,366	4,076.00	2,145,194	264.00
1920	13,715	55,572,896	4,052.00	4,075,539	297.00
1921	11,481	37,840,014	3,296.00	1,451,776	126.00
1922	11,597	37,122,696	3,201.00	1,387,398	120.00
1923	12,421	42,829,250	3,448.00	1,319,276	106.00
1924	12,387	46,395,290	3,745.00	1,481,883	120.00
1925	9,306	41,465,375	4,450.00	944,053	101.00
1926	9,146	42,950,279	4,696.00	1,096,213	120.00

IDAHO

1916	756	\$7,927,064	\$10,486.00	\$140,496	\$186.00
1917	16,414	46,465,514	2,831.00	839,646	51.00
1918	19,249	55,954,296	2,907.00	1,493,518	78.00
1919	21,448	65,472,540	3,053.00	1,475,023	69.00
1920	25,755	67,391,639	2,617.00	1,086,614	42.00
1921	22,976	49,737,718	2,165.00	493,658	21.00
1922	23,369	51,166,793	2,190.00	478,700	20.00
1923	25,012	58,393,333	2,335.00	426,196	17.00
1924	21,436	52,301,491	2,439.00	261,068	12.00
1925	12,967	40,443,781	3,133.00	170,912	13.00
1926	11,617	39,887,951	3,434.00	184,344	16.00

ILLINOIS

1916	37,525	\$484,290,833	\$12,906.00	\$10,947,250	\$292.00
1917	319,497	1,119,960,600	3,505.00	49,103,261	154.00
1918	366,918	1,256,309,485	3,424.00	84,560,642	230.00
1919	422,229	1,662,796,441	3,938.00	99,398,236	235.00
1920	542,467	1,836,956,942	3,386.00	85,409,203	157.00
1921	611,558	1,833,920,436	2,999.00	68,574,351	112.00
1922	614,449	1,927,637,451	3,137.00	77,196,407	126.00
1923	676,489	2,272,960,122	3,359.00	62,880,129	93.00
1924	652,501	2,413,605,350	3,699.00	66,583,239	102.00
1925	357,448	1,975,436,222	5,527.00	64,791,507	181.00
1926	374,725	1,995,011,009	5,324.00	64,213,839	171.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
INDIANA					
1916	7,004	\$74,637,683	\$10,656.00	\$1,165,961	\$166.00
1917	85,021	261,265,426	3,073.00	5,978,782	70.00
1918	104,581	325,549,440	3,113.00	11,456,898	110.00
1919	130,383	417,323,251	3,201.00	13,541,245	104.00
1920	189,587	556,061,991	2,933.00	15,780,124	83.00
1921	150,300	406,242,138	2,703.00	8,973,653	60.00
1922	153,469	426,365,818	2,778.00	9,578,511	62.00
1923	178,831	510,507,072	2,854.00	7,882,768	44.00
1924	156,845	461,717,343	2,944.00	6,655,560	42.00
1925	80,300	344,266,673	4,287.00	7,508,733	94.00
1926	77,126	358,624,820	4,650.00	9,934,476	129.00
IOWA					
1916	8,497	\$65,604,874	\$7,721.00	\$518,845	\$61.00
1917	114,970	337,283,861	2,934.00	5,445,816	47.00
1918	118,933	450,267,585	3,786.00	15,928,158	134.00
1919	133,796	527,163,054	3,940.00	15,807,707	118.00
1920	183,398	631,560,789	3,444.00	18,776,990	102.00
1921	111,483	313,762,935	2,814.00	5,837,960	52.00
1922	131,870	359,562,822	2,727.00	5,466,397	41.00
1923	135,864	363,242,331	2,673.00	4,126,470	30.00
1924	110,404	298,734,381	2,706.00	3,123,808	28.00
1925	50,379	198,735,930	3,945.00	3,111,096	62.00
1926	49,476	203,015,362	4,103.00	2,917,845	59.00
KANSAS					
1916	4,290	\$39,638,465	\$9,240.00	\$555,943	\$130.00
1917	63,065	202,159,002	3,206.00	5,428,495	86.00
1918	64,794	218,524,054	3,373.00	7,880,244	122.00
1919	76,451	264,971,649	3,466.00	9,138,315	120.00
1920	99,255	306,413,429	3,087.00	8,351,393	84.00
1921	88,785	217,237,297	2,447.00	3,392,429	38.00
1922	86,915	211,061,984	2,428.00	3,246,097	37.00
1923	86,291	215,346,538	2,495.00	2,118,957	24.00
1924	84,080	203,034,515	2,415.00	1,918,019	23.00
1925	34,284	141,511,127	4,128.00	2,222,306	65.00
1926	32,732	153,673,206	4,695.00	2,756,049	84.00
KENTUCKY					
1916	3,887	\$38,506,976	\$9,907.00	\$384,497	\$99.00
1917	34,692	124,826,244	3,598.00	2,943,196	85.00
1918	47,098	166,350,127	3,532.00	7,918,960	168.00
1919	59,332	215,977,422	3,640.00	7,595,384	128.00
1920	78,258	243,879,230	3,116.00	7,292,098	93.00
1921	69,496	192,273,937	2,767.00	4,297,470	62.00
1922	69,666	200,048,892	2,872.00	4,676,804	67.00
1923	79,091	214,415,879	2,711.00	3,723,960	47.00
1924	72,119	238,094,411	3,301.00	3,805,639	53.00
1925	37,315	180,217,420	4,830.00	3,299,792	88.00
1926	32,821	169,100,987	5,152.00	3,226,344	98.00
LOUISIANA					
1916	4,517	\$51,274,633	\$11,351.00	\$778,693	\$172.00
1917	32,317	134,349,180	4,157.00	4,936,825	153.00
1918	33,432	137,261,983	4,106.00	9,353,518	280.00
1919	52,871	201,753,808	3,815.00	12,888,655	244.00
1920	69,340	237,109,145	3,420.00	9,626,591	139.00
1921	67,960	197,897,146	2,912.00	5,304,522	78.00
1922	66,972	203,664,606	3,041.00	5,353,574	80.00
1923	67,440	213,802,450	3,170.00	4,438,454	66.00
1924	67,658	221,133,422	3,268.00	3,528,511	52.00
1925	40,695	195,585,488	4,806.00	3,850,206	95.00
1926	38,996	185,478,850	4,756.00	3,311,535	85.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926*¹—Number of returns, net income, and tax—Continued

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
MAINE					
1916	2, 823	\$30, 435, 945	\$10, 781. 00	\$371, 367	\$132. 00
1917	17, 112	66, 950, 710	3, 913. 00	2, 467, 852	144. 00
1918	25, 104	84, 033, 212	3, 347. 00	4, 263, 003	170. 00
1919	34, 578	112, 562, 525	3, 255. 00	4, 468, 876	129. 00
1920	47, 717	143, 455, 545	3, 006. 00	4, 892, 419	103. 00
1921	44, 397	124, 628, 679	2, 807. 00	3, 974, 861	90. 00
1922	43, 041	129, 857, 441	3, 017. 00	3, 896, 892	91. 00
1923	48, 435	142, 964, 209	2, 952. 00	2, 785, 696	58. 00
1924	42, 254	135, 221, 259	3, 200. 00	2, 568, 353	61. 00
1925	19, 444	97, 927, 563	5, 036. 00	2, 718, 658	140. 00
1926	19, 709	107, 979, 178	5, 479. 00	3, 419, 490	174. 00
MARYLAND					
1916	9, 674	\$121, 009, 054	\$12, 509. 00	\$2, 405, 523	\$249. 00
1917	56, 954	244, 291, 849	4, 289. 00	12, 325, 524	216. 00
1918	80, 085	287, 423, 572	3, 589. 00	20, 252, 137	253. 00
1919	86, 373	330, 111, 972	3, 822. 00	21, 931, 984	254. 00
1920	108, 000	390, 781, 048	3, 618. 00	20, 257, 233	188. 00
1921	112, 963	368, 691, 062	3, 264. 00	14, 537, 303	129. 00
1922	110, 896	386, 830, 235	3, 488. 00	15, 363, 765	139. 00
1923	127, 770	401, 259, 584	3, 140. 00	11, 540, 437	90. 00
1924	126, 226	467, 225, 699	3, 701. 00	12, 073, 312	96. 00
1925	66, 152	362, 484, 950	5, 480. 00	11, 623, 229	176. 00
1926	67, 160	374, 758, 859	5, 580. 00	11, 517, 168	171. 00
MASSACHUSETTS					
1916	32, 291	\$474, 292, 762	\$14, 688. 00	\$10, 892, 685	\$337. 00
1917	156, 111	717, 512, 002	4, 596. 00	44, 478, 907	285. 00
1918	209, 786	868, 460, 461	4, 140. 00	81, 307, 340	388. 00
1919	268, 307	1, 090, 808, 058	4, 065. 00	86, 566, 938	323. 00
1920	401, 770	1, 368, 406, 648	3, 406. 00	69, 368, 994	173. 00
1921	388, 442	1, 153, 008, 156	2, 968. 00	46, 534, 644	120. 00
1922	397, 241	1, 237, 893, 477	3, 116. 00	57, 781, 194	145. 00
1923	415, 100	1, 413, 015, 994	3, 404. 00	42, 527, 993	102. 00
1924	378, 049	1, 320, 156, 959	3, 492. 00	40, 857, 137	108. 00
1925	221, 530	1, 132, 289, 870	5, 111. 00	41, 052, 088	185. 00
1926	224, 042	1, 147, 576, 498	5, 122. 00	37, 115, 976	166. 00
MICHIGAN					
1916	11, 448	\$162, 533, 104	\$14, 198. 00	\$3, 340, 682	\$292. 00
1917	111, 562	387, 824, 910	3, 476. 00	15, 159, 388	136. 00
1918	135, 349	415, 313, 164	3, 068. 00	22, 336, 385	165. 00
1919	181, 662	665, 475, 193	3, 663. 00	55, 958, 378	308. 00
1920	305, 075	895, 679, 238	2, 936. 00	40, 493, 261	133. 00
1921	250, 147	657, 779, 854	2, 630. 00	24, 197, 840	97. 00
1922	267, 953	796, 411, 946	2, 972. 00	34, 965, 003	130. 00
1923	350, 072	1, 041, 933, 086	2, 976. 00	28, 051, 017	80. 00
1924	323, 733	1, 045, 850, 046	3, 231. 00	30, 983, 705	96. 00
1925	188, 669	910, 910, 113	4, 828. 00	33, 263, 014	176. 00
1926	176, 804	905, 814, 790	5, 123. 00	32, 408, 357	183. 00
MINNESOTA					
1916	7, 556	\$93, 201, 384	\$12, 335. 00	\$1, 553, 282	\$206. 00
1917	80, 009	275, 510, 103	3, 443. 00	8, 356, 172	104. 00
1918	84, 515	291, 074, 629	3, 444. 00	15, 262, 760	181. 00
1919	123, 914	383, 920, 683	3, 098. 00	15, 696, 465	127. 00
1920	154, 118	453, 212, 241	2, 941. 00	15, 169, 869	98. 00
1921	124, 501	340, 833, 699	2, 738. 00	8, 697, 117	70. 00
1922	122, 885	348, 740, 625	2, 838. 00	9, 419, 301	77. 00
1923	134, 360	372, 376, 782	2, 771. 00	7, 083, 527	53. 00
1924	128, 237	375, 588, 940	2, 929. 00	6, 720, 567	52. 00
1925	71, 291	305, 945, 206	4, 292. 00	6, 125, 915	86. 00
1926	64, 227	296, 414, 294	4, 615. 00	6, 475, 311	101. 00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

MISSISSIPPI

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	1,440	\$14,831,796	\$10,300.00	\$195,054	\$135.00
1917.....	15,382	61,763,713	4,015.00	2,252,612	146.00
1918.....	19,949	70,323,185	3,525.00	3,542,849	178.00
1919.....	23,804	101,262,053	4,254.00	5,634,901	237.00
1920.....	28,022	83,954,352	2,996.00	2,495,207	89.00
1921.....	25,614	60,104,438	2,347.00	1,069,136	42.00
1922.....	26,897	76,981,743	2,862.00	1,803,632	67.00
1923.....	27,851	83,494,009	2,998.00	1,685,439	61.00
1924.....	27,213	82,652,945	3,037.00	1,155,729	42.00
1925.....	16,985	73,750,950	4,342.00	989,451	58.00
1926.....	17,196	64,859,892	3,772.00	643,744	37.00

MISSOURI

1916.....	12,956	\$147,069,303	\$11,351.00	\$2,373,327	\$183.00
1917.....	91,608	362,026,687	3,952.00	10,880,241	119.00
1918.....	110,890	409,013,021	3,688.00	20,716,692	187.00
1919.....	125,248	470,443,311	3,756.00	22,146,510	177.00
1920.....	162,199	548,130,178	3,379.00	21,877,701	136.00
1921.....	172,519	499,911,004	2,898.00	14,660,351	85.00
1922.....	173,728	526,387,658	3,030.00	15,972,706	92.00
1923.....	192,282	605,275,520	3,148.00	13,085,218	68.00
1924.....	186,784	632,532,962	3,386.00	12,373,492	66.00
1925.....	109,059	533,836,188	4,895.00	14,246,816	131.00
1926.....	99,509	512,801,163	5,153.00	13,496,872	136.00

MONTANA

1916.....	1,801	\$19,467,019	\$10,809.00	\$304,448	\$169.00
1917.....	28,646	81,207,992	2,835.00	1,548,582	54.00
1918.....	34,464	90,091,830	2,614.00	3,012,902	87.00
1919.....	42,593	108,380,657	2,545.00	2,413,463	57.00
1920.....	45,557	109,348,194	2,400.00	2,033,190	45.00
1921.....	36,907	81,527,662	2,209.00	1,051,863	29.00
1922.....	38,044	83,903,851	2,205.00	1,029,195	27.00
1923.....	42,809	99,255,947	2,318.00	721,406	17.00
1924.....	44,011	107,241,911	2,437.00	731,111	17.00
1925.....	19,239	66,825,486	3,473.00	580,196	30.00
1926.....	16,191	59,289,994	3,662.00	561,833	35.00

NEBRASKA

1916.....	4,286	\$36,559,607	\$8,530.00	\$347,778	\$81.00
1917.....	82,472	251,988,895	3,055.00	5,285,238	64.00
1918.....	96,049	306,053,565	3,186.00	9,373,582	98.00
1919.....	87,344	287,457,592	3,291.00	8,639,003	99.00
1920.....	97,729	306,362,704	3,135.00	8,363,305	86.00
1921.....	71,853	179,905,513	2,504.00	3,328,145	46.00
1922.....	67,503	177,969,193	2,636.00	3,165,433	47.00
1923.....	70,545	195,152,562	2,766.00	2,534,257	36.00
1924.....	66,512	189,371,665	2,847.00	1,848,121	28.00
1925.....	35,661	141,877,975	3,979.00	1,732,535	49.00
1926.....	33,532	134,153,838	4,001.00	1,381,307	41.00

NEVADA

1916.....	364	\$2,799,775	\$7,692.00	\$18,505	\$51.00
1917.....	6,623	16,423,316	2,480.00	241,944	37.00
1918.....	7,097	17,826,669	2,512.00	412,342	58.00
1919.....	8,740	20,887,132	2,390.00	435,002	50.00
1920.....	10,381	25,337,934	2,441.00	390,077	38.00
1921.....	9,719	22,455,508	2,310.00	329,296	31.00
1922.....	9,723	22,397,460	2,304.00	258,732	27.00
1923.....	10,467	25,711,611	2,456.00	241,291	23.00
1924.....	10,664	27,534,276	2,582.00	184,334	17.00
1925.....	6,164	19,661,369	3,190.00	178,361	29.00
1926.....	4,797	16,795,822	3,501.00	195,497	41.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—*Individual returns, by States and Territories, for the years 1916 to 1926*¹—Number of returns, net income, and tax—Continued

NEW HAMPSHIRE

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1,735	\$19,557,542	\$11,272.00	\$258,173	\$149.00
1917	10,809	42,843,296	3,964.00	1,517,183	140.00
1918	17,317	56,889,284	3,285.00	2,827,724	163.00
1919	25,601	78,565,318	3,069.00	2,811,830	110.00
1920	35,983	100,431,539	2,791.00	2,720,793	76.00
1921	32,410	82,352,496	2,541.00	1,759,290	54.00
1922	31,787	85,577,058	2,692.00	2,133,631	67.00
1923	36,876	104,852,122	2,843.00	1,643,150	45.00
1924	31,532	94,132,914	2,985.00	1,377,393	44.00
1925	16,413	70,117,771	4,272.00	1,218,822	74.00
1926	15,276	66,743,817	4,369.00	1,201,298	79.00

NEW JERSEY

1916	19,701	\$254,068,880	\$12,896.00	\$5,545,231	\$281.00
1917	134,960	521,042,424	3,861.00	25,710,042	191.00
1918	185,706	653,112,589	3,517.00	43,109,648	232.00
1919	231,757	828,428,672	3,575.00	47,321,422	204.00
1920	296,989	977,853,627	3,293.00	43,275,477	145.00
1921	269,096	856,556,058	3,184.00	33,258,294	124.00
1922	301,834	1,032,262,375	3,420.00	40,982,616	136.00
1923	293,503	1,050,741,177	3,580.00	30,552,642	104.00
1924	299,904	1,177,421,081	3,926.00	31,941,148	107.00
1925	150,874	943,672,751	6,255.00	32,383,155	215.00
1926	176,320	1,032,297,371	5,855.00	32,858,092	186.00

NEW MEXICO

1916	813	\$7,486,732	\$9,209.00	\$83,935	\$103.00
1917	11,616	31,644,721	2,724.00	713,829	61.00
1918	13,084	36,591,416	2,797.00	989,825	76.00
1919	10,757	31,587,990	2,937.00	774,470	72.00
1920	13,656	36,923,120	2,704.00	612,573	45.00
1921	11,780	27,838,165	2,363.00	351,629	30.00
1922	11,553	28,982,814	2,509.00	383,750	33.00
1923	12,202	32,667,610	2,677.00	337,354	28.00
1924	11,595	31,951,117	2,756.00	223,842	19.00
1925	7,203	23,994,717	3,331.00	178,762	25.00
1926	6,513	24,631,507	3,782.00	227,471	35.00

NEW YORK

1916	93,155	\$1,922,864,651	\$20,641.00	\$77,970,521	\$837.00
1917	489,089	2,774,035,148	5,672.00	251,785,795	515.00
1918	559,753	2,719,713,784	4,859.00	354,263,417	633.00
1919	683,085	3,436,343,179	5,031.00	399,792,351	585.00
1920	1,047,634	4,030,623,696	3,847.00	286,607,280	274.00
1921	1,066,637	3,617,757,104	3,392.00	210,768,379	198.00
1922	1,102,748	4,110,588,989	3,727.00	273,960,079	248.00
1923	1,221,654	4,565,314,898	3,737.00	192,311,565	157.00
1924	1,215,640	5,144,766,182	4,232.00	236,774,567	195.00
1925	751,941	4,903,228,994	6,521.00	252,157,834	335.00
1926	753,044	4,984,020,281	6,619.00	247,164,324	328.00

NORTH CAROLINA

1916	2,207	\$24,825,826	\$11,249.00	\$560,970	\$254.00
1917	22,977	84,220,131	3,665.00	2,747,673	120.00
1918	21,738	89,748,811	4,129.00	5,575,001	256.00
1919	37,185	161,613,467	4,346.00	10,010,348	269.00
1920	47,342	163,799,837	3,460.00	9,620,675	203.00
1921	44,161	127,992,951	2,898.00	3,760,499	85.00
1922	58,009	171,929,259	2,964.00	4,908,611	85.00
1923	68,191	206,638,618	3,030.00	4,767,257	70.00
1924	63,864	200,888,953	3,145.00	3,777,873	59.00
1925	38,740	161,623,754	4,172.00	3,178,767	82.00
1926	35,332	153,231,981	4,337.00	3,398,245	96.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

NORTH DAKOTA

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	1, 176	\$9, 219, 055	\$7, 839. 00	\$66, 344	\$56. 00
1917	20, 941	61, 233, 723	2, 924. 00	936, 862	45. 00
1918	29, 120	89, 586, 415	3, 076. 00	2, 219, 954	76. 00
1919	27, 375	80, 190, 946	2, 929. 00	1, 360, 509	50. 00
1920	24, 209	66, 188, 434	2, 734. 00	1, 105, 801	46. 00
1921	18, 440	43, 032, 753	2, 334. 00	485, 783	26. 00
1922	18, 750	43, 767, 089	2, 334. 00	453, 219	24. 00
1923	18, 054	42, 973, 996	2, 380. 00	276, 288	15. 00
1924	19, 160	48, 689, 794	2, 541. 00	268, 090	14. 00
1925	11, 715	35, 695, 178	3, 047. 00	162, 589	14. 00
1926	9, 881	33, 169, 117	3, 357. 00	180, 012	18. 00

OHIO

1916	21, 774	\$318, 822, 511	\$14, 642. 00	\$7, 722, 306	\$355. 00
1917	190, 273	740, 406, 422	3, 891. 00	31, 928, 937	168. 00
1918	306, 918	993, 314, 432	3, 236. 00	55, 170, 252	180. 00
1919	308, 309	1, 075, 115, 926	3, 487. 00	56, 105, 315	183. 00
1920	447, 998	1, 407, 388, 003	3, 142. 00	56, 285, 168	126. 00
1921	367, 096	1, 060, 027, 926	2, 888. 00	33, 574, 094	91. 00
1922	364, 988	1, 138, 934, 714	3, 120. 00	39, 310, 406	108. 00
1923	463, 017	1, 457, 696, 567	3, 148. 00	33, 061, 877	71. 00
1924	418, 048	1, 403, 748, 590	3, 358. 00	32, 061, 822	77. 00
1925	224, 643	1, 141, 453, 071	5, 081. 00	30, 321, 360	135. 00
1926	231, 196	1, 146, 495, 871	4, 959. 00	32, 839, 052	142. 00

OKLAHOMA

1916	2, 539	\$66, 811, 462	\$26, 314. 00	\$4, 347, 797	\$1, 712. 00
1917	48, 758	170, 751, 358	3, 502. 00	5, 682, 493	117. 00
1918	46, 818	163, 678, 297	3, 496. 00	7, 649, 280	163. 00
1919	61, 500	242, 184, 301	3, 938. 00	12, 207, 129	198. 00
1920	81, 785	295, 790, 791	3, 617. 00	13, 548, 211	166. 00
1921	69, 381	191, 816, 067	2, 765. 00	4, 206, 507	61. 00
1922	72, 063	217, 555, 604	3, 019. 00	6, 414, 336	89. 00
1923	70, 189	221, 293, 177	3, 153. 00	3, 909, 926	56. 00
1924	63, 357	211, 271, 658	3, 335. 00	3, 794, 477	60. 00
1925	40, 825	219, 960, 990	5, 388. 00	6, 897, 119	169. 00
1926	37, 497	223, 036, 805	5, 948. 00	8, 134, 654	217. 00

OREGON

1916	2, 800	\$24, 968, 572	\$8, 917. 00	\$337, 051	\$120. 00
1917	25, 071	84, 746, 023	3, 380. 00	3, 298, 630	132. 00
1918	34, 592	111, 601, 050	3, 226. 00	6, 049, 987	175. 00
1919	49, 663	166, 240, 606	3, 347. 00	8, 232, 437	166. 00
1920	67, 640	193, 652, 281	2, 863. 00	6, 649, 011	98. 00
1921	62, 804	159, 574, 639	2, 541. 00	4, 951, 580	79. 00
1922	61, 879	161, 226, 232	2, 606. 00	4, 239, 789	69. 00
1923	69, 123	189, 854, 013	2, 747. 00	2, 891, 804	42. 00
1924	66, 669	189, 884, 373	2, 848. 00	2, 025, 068	30. 00
1925	32, 542	132, 022, 718	4, 057. 00	1, 787, 992	55. 00
1926	30, 955	135, 030, 190	4, 362. 00	2, 175, 322	70. 00

PENNSYLVANIA

1916	40, 289	\$643, 243, 991	\$15, 966. 00	\$17, 612, 739	\$437. 00
1917	328, 171	1, 360, 802, 293	4, 147. 00	79, 454, 848	242. 00
1918	518, 729	1, 770, 848, 133	3, 414. 00	137, 781, 370	266. 00
1919	539, 172	1, 838, 002, 395	3, 409. 00	128, 195, 161	288. 00
1920	672, 746	2, 212, 178, 029	3, 288. 00	118, 750, 989	177. 00
1921	621, 103	1, 937, 291, 858	3, 119. 00	84, 660, 220	136. 00
1922	587, 770	2, 005, 570, 020	3, 412. 00	93, 573, 559	159. 00
1923	740, 478	2, 478, 751, 471	3, 347. 00	73, 266, 630	99. 00
1924	713, 427	2, 548, 132, 809	3, 572. 00	77, 873, 521	109. 00
1925	376, 923	2, 031, 305, 849	5, 389. 00	73, 364, 345	195. 00
1926	397, 575	2, 138, 168, 594	5, 378. 00	76, 887, 315	193. 00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

RHODE ISLAND

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916	3, 745	\$65, 257, 163	\$17, 425. 00	\$1, 915, 104	\$511. 00
1917	23, 927	112, 129, 569	4, 686. 00	8, 805, 953	368. 00
1918	32, 921	129, 630, 322	3, 938. 00	13, 512, 766	410. 00
1919	39, 936	146, 109, 811	3, 659. 00	11, 234, 132	281. 00
1920	53, 128	180, 303, 990	3, 394. 00	11, 685, 163	220. 00
1921	48, 057	157, 568, 411	3, 279. 00	9, 236, 328	192. 00
1922	50, 076	171, 409, 669	3, 423. 00	9, 351, 580	187. 00
1923	66, 965	214, 749, 602	3, 207. 00	6, 658, 089	99. 00
1924	48, 792	191, 556, 190	3, 926. 00	6, 722, 491	138. 00
1925	29, 123	160, 955, 280	5, 527. 00	5, 817, 977	200. 00
1926	26, 362	155, 050, 974	5, 882. 00	5, 545, 787	210. 00

SOUTH CAROLINA

1916	1, 204	\$9, 882, 947	\$8, 208. 00	\$77, 198	\$64. 00
1917	22, 321	70, 917, 349	3, 177. 00	1, 815, 909	81. 00
1918	20, 239	73, 855, 345	3, 649. 00	2, 732, 593	135. 00
1919	37, 296	142, 688, 832	3, 826. 00	5, 192, 020	139. 00
1920	33, 044	109, 246, 657	3, 306. 00	3, 236, 875	98. 00
1921	25, 160	68, 255, 825	2, 713. 00	1, 246, 523	50. 00
1922	26, 830	72, 755, 770	2, 712. 00	1, 268, 305	47. 00
1923	28, 225	87, 031, 355	3, 083. 00	1, 555, 315	55. 00
1924	28, 090	79, 613, 886	2, 834. 00	727, 462	26. 00
1925	15, 727	57, 661, 544	3, 666. 00	430, 879	27. 00
1926	13, 809	53, 060, 331	3, 842. 00	420, 164	30. 00

SOUTH DAKOTA

1916	971	\$7, 474, 252	\$7, 697. 00	\$48, 563	\$50. 00
1917	39, 654	109, 794, 860	2, 769. 00	1, 171, 328	30. 00
1918	45, 505	151, 725, 486	3, 334. 00	4, 139, 239	91. 00
1919	38, 614	133, 174, 792	3, 449. 00	3, 124, 066	81. 00
1920	34, 670	103, 578, 036	2, 988. 00	2, 228, 187	64. 00
1921	21, 681	47, 087, 498	2, 172. 00	524, 653	24. 00
1922	21, 465	48, 949, 551	2, 280. 00	548, 688	26. 00
1923	21, 928	50, 170, 861	2, 288. 00	350, 312	16. 00
1924	26, 506	66, 124, 303	2, 495. 00	306, 097	12. 00
1925	17, 086	53, 971, 360	3, 159. 00	192, 460	11. 00
1926	12, 414	38, 153, 263	3, 073. 00	208, 893	17. 00

TENNESSEE

1916	4, 414	\$39, 867, 675	\$9, 032. 00	\$413, 078	\$94. 00
1917	31, 451	111, 964, 540	3, 560. 00	2, 794, 197	89. 00
1918	38, 232	139, 173, 691	3, 640. 00	6, 795, 268	178. 00
1919	50, 789	193, 909, 353	3, 818. 00	9, 082, 054	179. 00
1920	65, 054	212, 600, 105	3, 268. 00	7, 565, 009	116. 00
1921	60, 949	170, 969, 895	2, 805. 00	3, 984, 051	65. 00
1922	63, 555	190, 723, 937	3, 001. 00	4, 902, 612	77. 00
1923	69, 081	226, 033, 948	3, 272. 00	4, 283, 805	62. 00
1924	66, 981	224, 184, 198	3, 347. 00	3, 419, 535	51. 00
1925	34, 689	168, 198, 127	4, 849. 00	3, 125, 603	90. 00
1926	35, 495	175, 714, 293	4, 950. 00	3, 651, 457	103. 00

TEXAS

1916	10, 514	\$113, 278, 037	\$10, 774. 00	\$2, 643, 697	\$251. 00
1917	95, 416	350, 297, 337	3, 671. 00	13, 447, 453	141. 00
1918	114, 500	392, 975, 557	3, 432. 00	21, 575, 479	188. 00
1919	176, 547	643, 172, 301	3, 643. 00	32, 302, 280	183. 00
1920	224, 617	720, 720, 162	3, 209. 00	25, 400, 849	113. 00
1921	200, 188	536, 897, 427	2, 682. 00	12, 667, 894	63. 00
1922	186, 865	545, 901, 576	2, 921. 00	14, 119, 655	76. 00
1923	200, 683	613, 494, 900	3, 057. 00	10, 678, 022	53. 00
1924	192, 735	638, 109, 285	3, 311. 00	10, 235, 806	53. 00
1925	109, 448	496, 820, 449	4, 539. 00	9, 766, 688	89. 00
1926	111, 438	547, 562, 501	4, 914. 00	12, 681, 529	114. 00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926¹—Number of returns, net income, and tax—Continued

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
UTAH					
1916.....	1,259	\$14,281,206	\$11,343.00	\$167,688	\$133.00
1917.....	14,636	45,044,946	3,078.00	1,364,652	93.00
1918.....	18,517	52,454,404	2,833.00	1,347,780	73.00
1919.....	21,164	61,913,436	2,925.00	1,270,543	60.00
1920.....	30,510	82,278,389	2,697.00	1,506,781	49.00
1921.....	26,128	62,713,461	2,400.00	842,904	32.00
1922.....	27,325	67,744,653	2,479.00	955,929	35.00
1923.....	30,242	79,943,306	2,643.00	725,908	24.00
1924.....	28,685	82,088,477	2,862.00	599,194	21.00
1925.....	16,101	61,634,951	3,828.00	660,497	41.00
1926.....	13,568	53,832,169	3,968.00	628,773	46.00
VERMONT					
1916.....	1,100	\$14,628,955	\$13,299.00	\$365,004	\$332.00
1917.....	7,258	29,540,804	4,070.00	1,459,253	201.00
1918.....	9,965	34,063,265	3,418.00	1,821,823	183.00
1919.....	13,569	46,204,506	3,405.00	2,074,804	153.00
1920.....	19,205	59,303,302	3,088.00	2,259,129	118.00
1921.....	17,746	47,561,557	2,680.00	1,155,767	65.00
1922.....	17,901	51,653,367	2,886.00	1,573,555	88.00
1923.....	21,752	64,800,009	2,979.00	1,332,822	61.00
1924.....	20,618	63,630,620	3,086.00	978,252	47.00
1925.....	9,559	45,857,160	4,797.00	919,959	96.00
1926.....	8,646	42,209,083	4,882.00	821,296	95.00
VIRGINIA					
1916.....	4,190	\$42,216,464	\$10,076.00	\$593,304	\$142.00
1917.....	37,951	130,682,859	3,443.00	3,929,273	104.00
1918.....	51,207	173,104,495	3,380.00	7,674,725	150.00
1919.....	75,966	247,658,373	3,260.00	9,020,237	119.00
1920.....	92,576	273,235,229	2,951.00	7,404,201	80.00
1921.....	76,257	208,331,701	2,732.00	4,161,116	55.00
1922.....	71,523	207,277,342	2,898.00	4,919,485	69.00
1923.....	77,451	242,586,945	3,132.00	3,669,294	47.00
1924.....	71,597	231,055,514	3,227.00	3,313,896	46.00
1925.....	37,507	170,257,017	4,539.00	2,981,412	79.00
1926.....	37,797	176,024,673	4,657.00	3,495,042	92.00
WASHINGTON					
1916.....	5,360	\$49,697,247	\$9,272.00	\$776,470	\$145.00
1917.....	56,322	169,727,615	3,014.00	4,377,754	78.00
1918.....	95,422	266,096,746	2,789.00	9,743,163	102.00
1919.....	114,322	325,920,733	2,851.00	11,615,795	102.00
1920.....	148,067	375,979,893	2,359.00	9,094,764	61.00
1921 ²	115,593	261,400,721	2,261.00	4,878,295	42.00
1922 ²	123,216	300,523,342	2,439.00	5,148,477	42.00
1923 ²	136,057	351,985,059	2,587.00	3,925,801	29.00
1924 ²	138,181	393,961,927	2,851.00	3,231,233	23.00
1925 ²	78,030	272,544,925	3,493.00	2,717,102	35.00
1926 ²	61,950	245,592,050	3,964.00	2,800,548	45.00
WEST VIRGINIA					
1916.....	2,575	\$30,170,809	\$11,717.00	\$416,386	\$162.00
1917.....	28,281	106,061,550	3,750.00	3,303,285	117.00
1918.....	48,876	156,557,747	3,203.00	5,709,295	117.00
1919.....	45,168	147,949,092	3,276.00	5,319,197	118.00
1920.....	96,326	287,729,460	2,987.00	8,517,268	88.00
1921.....	75,277	207,157,054	2,752.00	4,579,113	61.00
1922.....	69,501	196,777,359	2,831.00	4,594,653	66.00
1923.....	89,263	260,343,202	2,917.00	3,875,864	43.00
1924.....	75,037	226,999,720	3,025.00	2,796,310	37.00
1925.....	35,810	144,777,469	4,043.00	2,133,510	60.00
1926.....	32,544	141,396,917	4,345.00	2,304,313	71.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.² Includes Alaska.

TABLE 10.—Individual returns, by States and Territories, for the years 1916 to 1926 ¹—Number of returns, net income, and tax—Continued

WISCONSIN

Year	Number of returns	Net income		Tax	
		Total	Average	Total	Average
1916.....	8,261	\$87,614,595	\$10,606.00	\$1,253,257	\$152.00
1917.....	70,554	228,190,253	3,234.00	5,716,256	81.00
1918.....	94,704	290,199,685	3,064.00	11,382,127	120.00
1919.....	105,793	337,851,344	3,194.00	10,901,097	103.00
1920.....	150,452	436,436,810	2,901.00	13,232,531	88.00
1921.....	148,457	379,754,222	2,558.00	8,971,044	60.00
1922.....	160,519	401,670,058	2,502.00	9,126,855	57.00
1923.....	194,050	547,039,928	2,819.00	9,019,076	46.00
1924.....	179,275	496,659,728	2,770.00	7,344,053	41.00
1925.....	110,485	418,618,008	3,789.00	6,799,312	62.00
1926.....	99,251	407,642,742	4,107.00	8,418,047	85.00

WYOMING

1916.....	673	\$6,523,787	\$9,694.00	\$67,510	\$100.00
1917.....	7,663	28,855,603	3,766.00	838,196	109.00
1918.....	7,821	26,413,937	3,377.00	1,272,692	163.00
1919.....	18,349	52,463,959	2,859.00	1,444,063	79.00
1920.....	24,594	63,244,529	2,572.00	1,161,320	47.00
1921.....	22,413	51,051,629	2,278.00	783,257	35.00
1922.....	21,943	48,826,743	2,225.00	687,062	31.00
1923.....	23,246	57,376,054	2,468.00	520,769	22.00
1924.....	22,947	60,751,853	2,647.00	414,087	18.00
1925.....	10,336	33,481,518	3,239.00	256,481	25.00
1926.....	8,930	31,750,581	3,556.00	263,319	29.00

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of individuals are summarized on pp. 37-43.

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926 ¹

ALABAMA

County and city	Number of returns	County and city	Number of returns
Autauga:		Bullock:	
Prattville.....	51	Union Springs.....	39
Miscellaneous.....	25	Miscellaneous.....	12
Total.....	76	Total.....	51
Baldwin:		Butler:	
Bay Minette.....	46	Chapman.....	12
Miscellaneous.....	114	Georgiana.....	29
Total.....	160	Greenville.....	74
		Miscellaneous.....	4
Barbour:		Total.....	119
Clayton.....	11		
Eufaula.....	114	Calhoun:	
Miscellaneous.....	14	Anniston.....	525
Total.....	139	Jacksonville.....	29
		Oxford.....	14
Bibb:		Piedmont.....	37
Blocton.....	12	Miscellaneous.....	8
Miscellaneous.....	86	Total.....	613
Total.....	98	Chambers:	
		Lafayette.....	32
Blount:		Lanette.....	23
Oneonta.....	15	Miscellaneous.....	38
Miscellaneous.....	14	Total.....	93
Total.....	29	Cherokee: Miscellaneous.....	16

¹ Does not represent an exact count for each civil division. See p. 10

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Chilton:		Dallas:	
Clanton.....	33	Selma.....	640
Miscellaneous.....	17	Miscellaneous.....	56
Total.....	50	Total.....	696
Choctaw: Miscellaneous.....	31	De Kalb:	
Clarke:		Fort Payne.....	47
Jackson.....	33	Miscellaneous.....	39
Thomasville.....	36	Total.....	86
Miscellaneous.....	20	Elmore:	
Total.....	89	Tallasee.....	34
Clay:		Wetumpka.....	75
Ashland.....	8	Miscellaneous.....	14
Lineville.....	9	Total.....	123
Miscellaneous.....	9	Escambia:	
Total.....	26	Atmore.....	74
Cleburne: Heflin.....	20	Brewton.....	76
Coffee:		Flomaton.....	20
Elba.....	21	Miscellaneous.....	9
Enterprise.....	26	Total.....	179
Total.....	47	Etowah:	
Colbert:		Alabama City.....	35
Muscle Shoals.....	2	Altoona.....	8
Sheffield.....	192	Attalla.....	59
Tuscumbia.....	140	Gadsden.....	383
Miscellaneous.....	16	Miscellaneous.....	3
Total.....	350	Total.....	488
Conecuh:		Fayette:	
Evergreen.....	64	Fayette.....	39
Miscellaneous.....	12	Miscellaneous.....	6
Total.....	76	Total.....	45
Coosa:		Franklin:	
Good Water.....	7	Russellville.....	39
Miscellaneous.....	4	Miscellaneous.....	12
Total.....	11	Total.....	51
Covington:		Geneva:	
Andalusia.....	97	Geneva.....	28
Florala.....	35	Hartford.....	16
Opp.....	21	Samson.....	18
River Falls.....	3	Miscellaneous.....	5
Miscellaneous.....	16	Total.....	67
Total.....	172	Greene:	
Crenshaw:		Eutaw.....	38
Luverne.....	16	Miscellaneous.....	17
Miscellaneous.....	20	Total.....	55
Total.....	36	Hale:	
Cullman:		Akron.....	14
Cullman.....	100	Greensboro.....	60
Miscellaneous.....	11	Miscellaneous.....	24
Total.....	111	Total.....	98
Dale:		Henry:	
Ozark.....	49	Abbeville.....	17
Miscellaneous.....	9	Headland.....	17
Total.....	58	Miscellaneous.....	1
		Total.....	35

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Houston:		Marion: Miscellaneous.....	27
Dothan.....	280	Marshall:	
Miscellaneous.....	16	Albertville.....	39
Total.....	296	Boaz.....	17
Jackson:		Guntersville.....	39
Bridgeport.....	15	Miscellaneous.....	5
Scottsboro.....	28	Total.....	100
Miscellaneous.....	24	Mobile:	
Total.....	67	Mobile.....	2,700
Jefferson:		Prichard.....	17
Birmingham.....	12,714	Whistler.....	30
Bessemer.....	675	Miscellaneous.....	145
Blossburg.....	3	Total.....	2,892
Brighton.....	18	Monroe: Miscellaneous.....	70
Fairfield.....	350	Montgomery:	
Leeds.....	48	Montgomery.....	2,500
Miscellaneous.....	323	Miscellaneous.....	37
Total.....	14,131	Total.....	2,537
Lamar:		Morgan:	
Sulligent.....	16	Albany.....	151
Miscellaneous.....	9	Decatur.....	156
Total.....	25	Hartselle.....	34
Lauderdale:		Miscellaneous.....	13
Florence.....	350	Total.....	354
Miscellaneous.....	5	Perry:	
Total.....	355	Marion.....	68
Lawrence:		Uniontown.....	41
Courtland.....	29	Miscellaneous.....	5
Miscellaneous.....	9	Total.....	114
Total.....	38	Pickens:	
Lee:		Aliceville.....	22
Auburn.....	30	Reform.....	3
Opelika.....	130	Miscellaneous.....	34
Phoenix.....	29	Total.....	59
Miscellaneous.....	1	Pike:	
Total.....	190	Brundidge.....	37
Limestone:		Troy.....	175
Athens.....	75	Miscellaneous.....	3
Miscellaneous.....	11	Total.....	215
Total.....	86	Randolph:	
Lowndes:		Roanoke.....	49
Fort Deposit.....	9	Miscellaneous.....	6
Miscellaneous.....	45	Total.....	55
Total.....	54	Russell:	
Macon:		Girard.....	17
Tuskegee.....	84	Miscellaneous.....	28
Miscellaneous.....	13	Total.....	45
Total.....	97	St. Clair:	
Madison:		Acmar.....	7
Huntsville.....	385	Pell City.....	16
Miscellaneous.....	33	Miscellaneous.....	37
Total.....	418	Total.....	60
Marengo:		Shelby:	
Demopolis.....	111	Calera.....	12
Miscellaneous.....	57	Helena.....	3
Total.....	168	Montevallo.....	21
		Vincent.....	6
		Wilton.....	9
		Miscellaneous.....	51
		Total.....	102

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ALABAMA—Continued

County and city	Number of returns	County and city	Number of returns
Sumter:		Walker—Continued.	
Livingston.....	26	Cordova.....	29
York.....	40	Dora.....	29
Miscellaneous.....	30	Empire.....	7
Total.....	96	Jasper.....	158
Talladega:		Oakman.....	18
Sylacauga.....	95	Parrish.....	24
Talladega.....	158	Quinton.....	10
Miscellaneous.....	51	Sipsey.....	3
Total.....	304	Townley.....	22
Tallapoosa:		Miscellaneous.....	40
Alexander City.....	43	Total.....	394
Miscellaneous.....	20	Washington: Miscellaneous.....	34
Total.....	63	Wilcox:	
Tuscaloosa:		Camden.....	36
Holt.....	20	Miscellaneous.....	65
Kellerman.....	11	Total.....	101
Tuscaloosa.....	490	Winston:	
Miscellaneous.....	44	Haleyville.....	33
Total.....	565	Miscellaneous.....	1
Walker:		Total.....	34
Carbon Hill.....	53	State total.....	28,540
Coal Valley.....	1		

ARIZONA

Apache:		Maricopa:	
St. Johns.....	5	Chandler.....	45
Miscellaneous.....	65	Glendale.....	81
Total.....	70	Mesa.....	128
Cochise:		Phoenix.....	2,788
Bisbee.....	496	Tempe.....	85
Douglas.....	470	Miscellaneous.....	88
Lowell.....	120	Total.....	3,215
Tombstone.....	37	Mohave:	
Warren.....	91	Kingman.....	152
Miscellaneous.....	146	Oatman.....	42
Total.....	1,360	Miscellaneous.....	20
Coconino:		Total.....	214
Flagstaff.....	265	Navajo:	
Williams.....	90	Holbrook.....	64
Miscellaneous.....	105	Winslow.....	379
Total.....	460	Miscellaneous.....	17
Gila:		Total.....	460
Globe.....	402	Pima:	
Hayden.....	77	Ajo.....	149
Miami.....	421	Tucson.....	1,238
Miscellaneous.....	158	Miscellaneous.....	29
Total.....	1,058	Total.....	1,416
Graham:		Pinal:	
Safford.....	71	Casa Grande.....	26
Thatcher.....	10	Florence.....	31
Miscellaneous.....	27	Ray.....	73
Total.....	108	Superior.....	104
Greenlee:		Miscellaneous.....	32
Clifton.....	55	Total.....	266
Metcalf.....	8	Santa Cruz:	
Morenci.....	103	Nogales.....	247
Miscellaneous.....	1	Miscellaneous.....	19
Total.....	167	Total.....	266

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

ARIZONA—Continued

County and city	Number of returns	County and city	Number of returns
Yavapai:		Yuma	
Clarkdale.....	128	Somerton.....	26
Humboldt.....	12	Yuma.....	269
Jerome.....	390	Miscellaneous.....	35
Prescott.....	386	Total.....	330
Miscellaneous.....	203		
Total.....	1,119	State total.....	10,509

ARKANSAS

Arkansas:		Clay:	
DeWitt.....	79	Corning.....	46
Gillett.....	38	Piggott.....	27
Stuttgart.....	319	Rector.....	33
Miscellaneous.....	71	Miscellaneous.....	22
Total.....	507	Total.....	128
Ashley:		Cleburne:	
Crossett.....	42	Heber Springs.....	28
Hamburg.....	32	Miscellaneous.....	3
Miscellaneous.....	72	Total.....	31
Total.....	146	Cleveland: Miscellaneous.....	22
Baxter: Miscellaneous.....	25	Columbia:	
Benton:		Magnolia.....	87
Bentonville.....	51	Miscellaneous.....	43
Rogers.....	104	Total.....	130
Siloam Springs.....	57	Conway:	
Miscellaneous.....	41	Morrilton.....	115
Total.....	253	Miscellaneous.....	6
Boone:		Total.....	121
Harrison.....	52	Craighead:	
Miscellaneous.....	4	Jonesboro.....	480
Total.....	56	Monette.....	12
Bradley:		Miscellaneous.....	40
Warren.....	129	Total.....	532
Miscellaneous.....	19	Crawford:	
Total.....	148	Mulberry.....	13
Calhoun:		Van Buren.....	117
Thornton.....	26	Miscellaneous.....	25
Miscellaneous.....	7	Total.....	155
Total.....	33	Crittenden:	
Carroll:		Earl.....	40
Berryville.....	13	Miscellaneous.....	123
Eureka Springs.....	50	Total.....	163
Miscellaneous.....	13	Cross:	
Total.....	76	Parkin.....	43
Chicot:		Wynne.....	123
Dermott.....	53	Miscellaneous.....	14
Eudora.....	60	Total.....	180
Lake Village.....	70	Dallas:	
Miscellaneous.....	11	Fordyce.....	81
Total.....	194	Miscellaneous.....	26
Clark:		Total.....	107
Arkadelphia.....	124	Desha:	
Gurdon.....	53	Arkansas City.....	40
Miscellaneous.....	27	Dumas.....	40
Total.....	204	McGehee.....	120
		Miscellaneous.....	23
		Total.....	223

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Drew:		Lafayette:	
Monticello.....	87	Lewisville.....	27
Wilmar.....	3	Stamps.....	48
Miscellaneous.....	29	Miscellaneous.....	29
Total.....	119	Total.....	104
Faulkner:		Lawrence:	
Conway.....	125	Hoxie.....	24
Miscellaneous.....	7	Walnut Ridge.....	67
Total.....	132	Miscellaneous.....	26
Franklin:		Total.....	117
Ozark.....	18	Lee:	
Miscellaneous.....	27	Marianna.....	139
Total.....	45	Miscellaneous.....	17
Fulton: Miscellaneous.....	13	Total.....	156
Garland:		Lincoln: Miscellaneous.....	40
Hot Springs.....	754	Little River:	
Miscellaneous.....	2	Ashdown.....	35
Total.....	756	Foreman.....	16
Grant: Miscellaneous.....	30	Miscellaneous.....	11
Greene:		Total.....	62
Paragould.....	175	Logan:	
Miscellaneous.....	15	Booneville.....	21
Total.....	190	Paris.....	73
Hempstead:		Miscellaneous.....	6
Hope.....	189	Total.....	100
Miscellaneous.....	26	Lonoke:	
Total.....	215	England.....	76
Hot Springs:		Lonoke.....	46
Malvern.....	103	Miscellaneous.....	84
Miscellaneous.....	2	Total.....	206
Total.....	105	Madison: Miscellaneous.....	8
Howard:		Marion: Miscellaneous.....	4
Dierks.....	4	Miller:	
Nashville.....	74	Texarkana.....	616
Miscellaneous.....	11	Miscellaneous.....	17
Total.....	89	Total.....	633
Independence:		Mississippi:	
Batesville.....	120	Blytheville.....	278
Miscellaneous.....	28	Luxora.....	36
Total.....	148	Osceola.....	116
Izard: Miscellaneous.....	4	Wilson.....	29
Jackson:		Miscellaneous.....	91
Newport.....	140	Total.....	550
Miscellaneous.....	56	Monroe:	
Total.....	196	Brinkley.....	66
Jefferson:		Clarendon.....	53
Pine Bluff.....	1,035	Miscellaneous.....	48
Miscellaneous.....	69	Total.....	167
Total.....	1,104	Montgomery: Miscellaneous.....	32
Johnson:		Nevada:	
Clarksville.....	88	Prescott.....	114
Coal Hill.....	6	Miscellaneous.....	12
Miscellaneous.....	12	Total.....	126
Total.....	106	Newton: Miscellaneous.....	3

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ARKANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Ouachita:		Scott: Miscellaneous.....	21
Camden.....	303	Searcy:	
Louann.....	81	Leslie.....	6
Stephens.....	36	Miscellaneous.....	6
Miscellaneous.....	49	Total.....	12
Total.....	469	Sebastian:	
Perry: Miscellaneous.....	11	Fort Smith.....	1,175
Phillips:		Greenwood.....	13
Helena.....	554	Hartford.....	12
West Helena.....	47	Huntington.....	14
Miscellaneous.....	94	Miscellaneous.....	36
Total.....	695	Total.....	1,250
Pike: Miscellaneous.....	26	Sevier:	
Poinsett:		De Queen.....	106
Harrisburg.....	28	Horatio.....	14
Lepanto.....	37	Miscellaneous.....	23
Marked Tree.....	53	Total.....	143
Trumann.....	40	Sharp: Miscellaneous.....	13
Miscellaneous.....	47	Stone: Miscellaneous.....	5
Total.....	205	Union:	
Polk:		Calion.....	14
Mena.....	56	El Dorado.....	1,308
Miscellaneous.....	14	Griffin.....	15
Total.....	70	Huttig.....	29
Pope:		Junction City.....	27
Atkins.....	47	Norphlet.....	159
Russellville.....	107	Smackover.....	280
Miscellaneous.....	10	Strong.....	56
Total.....	164	Miscellaneous.....	53
Prairie:		Total.....	1,941
Des Arc.....	21	Van Buren: Miscellaneous.....	4
Miscellaneous.....	75	Washington:	
Total.....	96	Fayetteville.....	233
Pulaski:		Springdale.....	45
Little Rock.....	3,855	Miscellaneous.....	32
North Little Rock.....	313	Total.....	310
Miscellaneous.....	48	White:	
Total.....	4,216	Beebe.....	23
Randolph:		Searcy.....	89
Pocahontas.....	23	Miscellaneous.....	84
Miscellaneous.....	4	Total.....	196
Total.....	27	Woodruff:	
St. Francis:		Augusta.....	48
Forrest City.....	159	Cotton Plant.....	49
Miscellaneous.....	62	Miscellaneous.....	42
Total.....	221	Total.....	139
Saline:		Yell:	
Bauxite.....	21	Dardanelle.....	22
Benton.....	49	Plainview.....	18
Miscellaneous.....	4	Miscellaneous.....	21
Total.....	74	Total.....	61
		State total.....	19,363

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

CALIFORNIA

County and city	Number of returns	County and city	Number of return
Alameda:		Humboldt:	
Alameda.....	2,250	Arcata.....	148
Albany.....	44	Eureka.....	975
Berkeley.....	6,820	Ferndale.....	112
Emeryville.....	75	Scottia.....	112
Hayward.....	375	Miscellaneous.....	392
Livermore.....	225		
Niles.....	60	Total.....	1,739
Oakland.....	16,631		
Piedmont.....	1,087	Imperial:	
San Leandro.....	412	Brawley.....	345
Miscellaneous.....	368	Calexico.....	310
Total.....	28,347	Calipatria.....	75
		El Centro.....	540
Amador:		Holtville.....	120
Jackson.....	77	Imperial.....	73
Miscellaneous.....	85	Miscellaneous.....	75
Total.....	162	Total.....	1,538
Butte:		Inyo:	
Chico.....	600	Bishop.....	187
Gridley.....	112	Miscellaneous.....	145
Oroville.....	337	Total.....	332
Miscellaneous.....	177		
Total.....	1,226	Kern:	
		Bakersfield.....	2,015
Calaveras:		Delano.....	95
San Andreas.....	30	Fellows.....	280
Miscellaneous.....	169	Maricopa.....	230
Total.....	199	Taft.....	1,472
		Miscellaneous.....	645
Colusa:		Total.....	4,737
Arbuckle.....	55		
Colusa.....	225	Kings:	
Miscellaneous.....	211	Corcoran.....	115
Total.....	491	Hanford.....	412
		Lemoore.....	94
Contra Costa:		Miscellaneous.....	32
Antioch.....	180	Total.....	653
Bay Point.....	100		
Crockett.....	375	Lake:	
El Cerrito.....	43	Lakeport.....	75
Martinez.....	487	Miscellaneous.....	87
Pittsburg.....	450	Total.....	162
Richmond.....	1,200		
Miscellaneous.....	853	Lassen:	
Total.....	3,688	Susanville.....	244
		Westwood.....	300
Del Norte: Miscellaneous.....	132	Miscellaneous.....	23
		Total.....	567
Eldorado:			
Placerville.....	150	Los Angeles:	
Miscellaneous.....	49	Alhambra.....	1,624
Total.....	199	Arcadia.....	229
		Artesia.....	75
Fresno:		Avalon.....	155
Clovis.....	67	Avoca.....	155
Coalinga.....	319	Baldwin Park.....	74
Fowler.....	52	Bell.....	255
Fresno.....	3,923	Bellflower.....	120
Kingsburg.....	100	Belvedere.....	18
Reedley.....	187	Beverly Hills.....	1,705
Sanger.....	160	Burbank.....	500
Selma.....	169	Claremont.....	275
Miscellaneous.....	626	Compton.....	384
Total.....	5,603	Covina.....	345
		Culver City.....	345
Glenn:		Downey.....	155
Orland.....	68	El Monte.....	275
Willows.....	187	El Segundo.....	155
Miscellaneous.....	87	Gardena.....	346
Total.....	342	Glendale.....	4,955
		Glendora.....	155

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Los Angeles—Continued.		Monterey:	
Hawthorne.....	120	King City.....	94
Hermosa.....	230	Monterey.....	525
Huntington Park.....	1, 125	Pacific Grove.....	244
Inglewood.....	775	Salinas.....	562
La Verne.....	164	Miscellaneous.....	545
Lomita.....	120	Total.....	1, 970
Long Beach.....	8, 980	Napa:	
Los Angeles City.....	84, 516	Napa.....	525
Lynwood.....	120	St. Helena.....	94
Manhattan.....	75	Miscellaneous.....	120
Maywood.....	120	Total.....	739
Moneta.....	28	Nevada:	
Monrovia.....	585	Grass Valley.....	187
Montebello.....	230	Nevada City.....	94
Monterey Park.....	195	Truckee.....	75
Montrose.....	75	Miscellaneous.....	90
Norwalk.....	125	Total.....	446
Pomona.....	850	Orange:	
Pasadena.....	8, 534	Anaheim.....	885
Puente.....	175	Balboa.....	75
Redondo.....	385	Brea.....	155
San Dimas.....	95	Buena Park.....	40
San Gabriel.....	385	Fullerton.....	665
San Fernando.....	350	Garden Grove.....	95
Santa Fe Springs.....	75	Huntington Beach.....	465
Santa Monica.....	2, 370	Laguna Beach.....	95
Sherman.....	280	La Habra.....	155
Sierra Madre.....	230	Orange.....	540
Southgate.....	155	Placentia.....	190
South Pasadena.....	1, 446	Santa Ana.....	2, 247
Torrance.....	345	Seal Beach.....	27
Tujunga.....	75	Tustin.....	75
Vernon.....	180	Miscellaneous.....	235
Walnut.....	125	Total.....	5, 944
Whittier.....	1, 185	Placer:	
Willowbrook.....	34	Auburn.....	225
Miscellaneous.....	997	Lincoln.....	131
Total.....	128, 154	Roseville.....	337
Madera:		Miscellaneous.....	378
Madera.....	225	Total.....	1, 071
Miscellaneous.....	107	Plumas: Miscellaneous.....	313
Total.....	332	Riverside:	
Marin:		Banning.....	80
Mill Valley.....	300	Beaumont.....	40
San Anselmo.....	262	Blythe.....	100
San Rafael.....	637	Coachella.....	40
Sausalito.....	300	Corona.....	200
Miscellaneous.....	587	Elsinore.....	95
Total.....	2, 086	Hemet.....	160
Mariposa: Miscellaneous.....	92	Indio.....	75
Mendocino:		Perris.....	23
Fort Bragg.....	206	Riverside.....	1, 435
Ukiah.....	187	San Jacinto.....	75
Willits.....	60	Miscellaneous.....	275
Miscellaneous.....	181	Total.....	2, 598
Total.....	634	Sacramento:	
Merced:		Folsom City.....	75
Los Banos.....	187	Sacramento.....	5, 777
Merced.....	487	Miscellaneous.....	705
Miscellaneous.....	483	Total.....	6, 567
Total.....	1, 157	Modoc: Miscellaneous.....	135
Modoc: Miscellaneous.....	135	Mono: Miscellaneous.....	9
Mono: Miscellaneous.....	9		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
San Benito:		Santa Clara—Continued.	
Hollister.....	337	Mayfield.....	45
Miscellaneous.....	122	Mountain View.....	187
Total.....	459	Palo Alto.....	1,312
San Bernardino:		San Jose.....	3,909
Barstow.....	75	Santa Clara.....	262
Chino.....	80	Sunnyvale.....	75
Colton.....	155	Miscellaneous.....	590
Needles.....	230	Total.....	6,970
Ontario.....	465	Santa Cruz:	
Redlands.....	740	Santa Cruz.....	675
Rialto.....	75	Watsonville.....	600
San Bernardino.....	990	Miscellaneous.....	127
Upland.....	275	Total.....	1,402
Victorville.....	75	Shasta:	
Miscellaneous.....	620	Anderson.....	29
Total.....	3,780	Redding.....	300
San Diego:		Miscellaneous.....	170
Chula Vista.....	120	Total.....	499
Coronado.....	310	Sierra: Miscellaneous.....	106
El Cajon.....	75	Siskiyou:	
Escondido.....	155	Dunsmuir.....	281
La Mesa.....	75	Weed.....	225
National City.....	155	Yreka.....	81
Oceanside.....	120	Miscellaneous.....	534
San Diego.....	7,110	Total.....	1,121
Miscellaneous.....	230	Solano:	
Total.....	8,350	Benicia.....	150
San Francisco: San Francisco.....	62,825	Fairfield.....	31
San Joaquin:		Rio Vista.....	206
Lodi.....	581	Vacaville.....	187
Manteca.....	94	Vallejo.....	975
Stockton.....	3,537	Miscellaneous.....	487
Tracy.....	300	Total.....	2,036
Miscellaneous.....	388	Sonoma:	
Total.....	4,900	Healdsburg.....	225
San Luis Obispo:		Petaluma.....	862
Arroyo Grande.....	65	Santa Rosa.....	825
Atascadero.....	40	Sebastopol.....	150
Pasa Robles.....	155	Miscellaneous.....	385
Pismo Beach.....	23	Total.....	2,447
San Luis Obispo.....	540	Stanislaus:	
Miscellaneous.....	155	Modesto.....	975
Total.....	978	Newman.....	262
San Mateo:		Oakdale.....	112
Burlingame.....	1,162	Turlock.....	300
Daly City.....	131	Miscellaneous.....	408
Half Moon Bay.....	45	Total.....	2,057
Redwood City.....	506	Sutter:	
San Bruno.....	75	Yuba City.....	356
San Mateo.....	1,012	Miscellaneous.....	151
South San Francisco.....	150	Total.....	507
Miscellaneous.....	529	Tehama:	
Total.....	3,610	Corning.....	94
Santa Barbara:		Red Bluff.....	225
Lompoc.....	230	Miscellaneous.....	82
Santa Barbara.....	2,525	Total.....	401
Santa Maria.....	440	Trinity: Miscellaneous.....	39
Miscellaneous.....	385		
Total.....	3,580		
Santa Clara:			
Gilroy.....	225		
Los Gatos.....	356		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

CALIFORNIA—Continued

County and city	Number of returns	County and city	Number of returns
Tulare:		Ventura—Continued.	
Dinuba.....	187	Santa Paula.....	385
Exeter.....	187	Saticoy.....	40
Lindsay.....	300	Ventura.....	1,144
Porterville.....	375	Miscellaneous.....	310
Tulare.....	375	Total.....	2,659
Visalia.....	505	Yelo:	
Miscellaneous.....	284	Woodland.....	394
Total.....	2,214	Miscellaneous.....	472
Tuolumne:		Total.....	866
Sonora.....	187	Yuba:	
Miscellaneous.....	243	Marysville.....	637
Total.....	430	Miscellaneous.....	117
Ventura:		Total.....	754
Fillmore.....	230	State total.....	315,344
Ojai.....	120		
Oxnard.....	430		

COLORADO

Adams:		Clear Creek:	
Brighton.....	92	Idaho Springs.....	33
Miscellaneous.....	83	Miscellaneous.....	19
Total.....	175	Total.....	52
Alamosa:		Conejos: Miscellaneous.....	69
Alamosa.....	193	Costilla: Miscellaneous.....	24
Miscellaneous.....	8	Crowley:	
Total.....	201	Ordway.....	41
Arapahoe:		Miscellaneous.....	26
Englewood.....	108	Total.....	67
Littleton.....	135	Custer: Miscellaneous.....	44
Miscellaneous.....	52	Delta:	
Total.....	295	Delta.....	126
Archuleta:		Miscellaneous.....	91
Pagosa Springs.....	27	Total.....	217
Miscellaneous.....	5	Denver: Denver.....	16,915
Total.....	32	Dolores: Miscellaneous.....	29
Baca: Miscellaneous.....	20	Douglas: Miscellaneous.....	62
Bent:		Eagle: Miscellaneous.....	86
Las Animas.....	132	Elbert: Miscellaneous.....	37
Miscellaneous.....	36	El Paso:	
Total.....	168	Colorado Springs.....	2,110
Boulder:		Manitou.....	57
Boulder.....	492	Miscellaneous.....	282
Lafayette.....	30	Total.....	2,449
Longmont.....	250	Fremont:	
Louisville.....	37	Canon City.....	297
Miscellaneous.....	36	Florence.....	118
Total.....	845	Rockvale.....	8
Chaffee:		Miscellaneous.....	52
Salida.....	286	Total.....	475
Miscellaneous.....	34	Garfield:	
Total.....	320	Glenwood Springs.....	140
Cheyenne: Miscellaneous.....	30	Miscellaneous.....	105
		Total.....	245

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Gilpin: Miscellaneous.....	33	Moifat:	
Grand: Miscellaneous.....	71	Craig.....	53
Gunnison:		Miscellaneous.....	14
Crested Butte.....	60	Total.....	67
Gunnison.....	141	Montezuma: Miscellaneous.....	120
Miscellaneous.....	64	Montrose:	
Total.....	265	Montrose.....	190
Hinsdale: Miscellaneous.....	4	Miscellaneous.....	50
Huerfano:		Total.....	240
Walsenburg.....	180	Morgan:	
Miscellaneous.....	225	Brush.....	240
Total.....	405	Ft. Morgan.....	120
Jackson: Miscellaneous.....	23	Miscellaneous.....	53
Jefferson:		Total.....	413
Golden.....	140	Otero:	
Miscellaneous.....	255	Fowler.....	31
Total.....	395	La Junta.....	395
Kiowa: Miscellaneous.....	27	Recky Ford.....	160
Kit Carson: Miscellaneous.....	95	Miscellaneous.....	64
Lake:		Total.....	650
Leadville.....	295	Ouray:	
Miscellaneous.....	20	Ouray.....	32
Total.....	315	Miscellaneous.....	13
La Plata:		Total.....	45
Durango.....	252	Park: Miscellaneous.....	48
Miscellaneous.....	23	Phillips:	
Total.....	275	Haxton.....	38
Larimer:		Holyoke.....	44
Ft. Collins.....	560	Miscellaneous.....	13
Loveland.....	160	Total.....	95
Miscellaneous.....	245	Pitkin:	
Total.....	965	Aspen.....	36
Las Animas:		Miscellaneous.....	3
Aguilar.....	25	Total.....	39
Delagua.....	24	Prowers:	
Trinidad.....	450	Holly.....	20
Miscellaneous.....	421	Lamar.....	276
Total.....	920	Miscellaneous.....	54
Lincoln:		Total.....	350
Limon.....	39	Pueblo:	
Miscellaneous.....	55	Pueblo.....	2,090
Total.....	94	Miscellaneous.....	34
Logan:		Total.....	2,124
Sterling.....	290	Rio Blanco: Miscellaneous.....	58
Miscellaneous.....	65	Rio Grande:	
Total.....	355	Del Norte.....	288
Mesa:		Monte Vista.....	75
Fruita.....	31	Miscellaneous.....	2
Grand Junction.....	460	Total.....	365
Miscellaneous.....	144	Routt:	
Total.....	635	Steamboat Springs.....	51
Mineral: Miscellaneous.....	13	Miscellaneous.....	110
		Total.....	161

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

COLORADO—Continued

County and city	Number of returns	County and city	Number of returns
Saguache: Miscellaneous.....	280	Washington:	
San Juan:		Akron.....	44
Silverton.....	137	Miscellaneous.....	17
Miscellaneous.....	28	Total.....	61
Total.....	165	Weld:	
San Miguel:		Eaton.....	200
Telluride.....	76	Fort Lupton.....	96
Miscellaneous.....	64	Greeley.....	640
Total.....	140	Windsor.....	67
Sedgwick:		Miscellaneous.....	492
Julesburg.....	66	Total.....	1,495
Miscellaneous.....	11	Yuma:	
Total.....	77	Wray.....	68
Summit: Miscellaneous.....	37	Yuma.....	55
Teller:		Miscellaneous.....	52
Cripple Creek.....	65	Total.....	175
Victor.....	84	State total.....	35,110
Miscellaneous.....	6		
Total.....	155		

CONNECTICUT

Fairfield:		Hartford—Continued.	
Bethel.....	134	West Hartford.....	2,018
Bridgeport.....	8,064	Wethersfield.....	425
Danbury.....	1,379	Windsor.....	339
Darien.....	329	Windsor Locks.....	162
Fairfield.....	480	Miscellaneous.....	152
Greenwich.....	2,171	Total.....	25,454
Monroe.....	28	Litchfield:	
New Canaan.....	296	Kent.....	34
Newtown.....	101	Litchfield.....	170
Norwalk.....	1,569	New Hartford.....	54
Redding.....	33	New Milford.....	266
Ridgefield.....	185	Norfolk.....	101
Shelton.....	389	North Canaan.....	122
Stamford.....	2,808	Plymouth.....	136
Stratford.....	522	Salisbury.....	147
Trumbull.....	27	Sharon.....	48
Westport.....	489	Thomaston.....	157
Wilton.....	89	Torrington.....	871
Miscellaneous.....	319	Washington.....	80
Total.....	19,412	Watertown.....	382
Hartford:		Winchester Center.....	24
Avon.....	31	Winsted.....	411
Berlin.....	160	Woodbury.....	69
Bloomfield.....	70	Miscellaneous.....	383
Bristol.....	1,260	Total.....	3,455
Burlington.....	4	Middlesex:	
Canton.....	66	Chester.....	71
East Granby.....	18	Clinton.....	79
East Hartford.....	624	Cromwell.....	63
East Windsor.....	151	East Haddam.....	57
Enfield.....	467	East Hampton.....	110
Farmington.....	463	Essex.....	122
Glastonbury.....	210	Haddam.....	35
Granby.....	36	Middlefield.....	32
Hartford.....	14,292	Middletown.....	1,016
Manchester.....	939	Old Saybrook.....	50
New Britain.....	2,510	Portland.....	164
Newington.....	3	Saybrook.....	110
Plainville.....	298	Miscellaneous.....	253
Rocky Hill.....	52	Total.....	2,162
Simsbury.....	200		
Southington.....	302		
South Windsor.....	63		
Suffield.....	139		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

CONNECTICUT—Continued

County and city	Number of returns	County and city	Number of returns
New Haven:		New London—Continued.	
Ansonia.....	887	Sprague.....	62
Beacon Falls.....	35	Stonington.....	380
Branford.....	387	Waterford.....	88
Cheshire.....	125	Miscellaneous.....	114
Derby.....	528	Total.....	4,016
East Haven.....	198	Tolland:	
Guilford.....	118	Coventry.....	25
Hamden.....	241	Ellington.....	19
Madison.....	69	Mansfield.....	27
Meriden.....	1,944	Rockville.....	304
Middlebury.....	49	Somers.....	47
Milford.....	455	Stafford.....	204
Naugatuck.....	472	Tolland.....	13
New Haven.....	11,549	Vernon.....	19
North Branford.....	23	Willington.....	32
North Haven.....	95	Miscellaneous.....	234
Orange.....	247	Total.....	924
Seymour.....	291	Windham:	
Southbury.....	29	Brooklyn.....	17
Wallingford.....	627	Danielson.....	234
Waterbury.....	4,601	Killingly.....	54
West Haven.....	940	Plainfield.....	190
Woodbridge.....	27	Pomfret.....	50
Miscellaneous.....	214	Putnam.....	266
Total.....	24,151	Sterling.....	23
New London:		Thompson.....	74
Colchester.....	27	Willimantic.....	487
East Lyme.....	50	Windham.....	26
Griswold.....	3	Woodstock.....	21
Groton.....	206	Miscellaneous.....	433
Jewett City.....	131	Total.....	1,875
Lebanon.....	3	State total.....	81,449
Ledyard.....	11		
Montville.....	56		
New London.....	1,408		
North Stonington.....	9		
Norwich.....	1,468		

DELAWARE

Kent:		New Castle—Continued.	
Camden.....	13	Townsend.....	12
Clayton.....	79	Wilmington.....	9,550
Dover.....	340	Yorklyn.....	16
Felton.....	18	Miscellaneous.....	270
Frederica.....	7	Total.....	7,817
Harrington.....	54	Sussex:	
Smyrna.....	79	Bridgeville.....	27
Wyoming.....	17	Delmar.....	95
Miscellaneous.....	28	Georgetown.....	48
Total.....	635	Greenwood.....	18
New Castle:		Laurel.....	83
Claymont.....	195	Lewes.....	185
Delaware City.....	48	Milford.....	172
Edgemoor.....	29	Millsboro.....	31
Elmhurst.....	11	Milton.....	24
Elsmere.....	58	Rehoboth.....	27
Hillcrest.....	9	Seaford.....	82
Hollyoak.....	33	Selbyville.....	19
Marshalltown.....	52	Miscellaneous.....	38
Middletown.....	102	Total.....	849
Newark.....	204	State total.....	9,301
New Castle.....	143		
Newport.....	33		
Richardson Park.....	52		

DISTRICT OF COLUMBIA

City	Number of returns
Washington.....	40,024

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

FLORIDA

County and city	Number of returns	County and city	Number of returns
Alachua:		De Soto:	
Gainesville.....	317	Arcadia.....	195
High Springs.....	44	Miscellaneous.....	20
Miscellaneous.....	118	Total.....	215
Total.....	479	Dixie: Miscellaneous.....	11
Baker: Miscellaneous.....	22	Duval:	
Bay:		Jacksonville.....	7,443
Millville.....	5	South Jacksonville.....	245
Panama City.....	97	Miscellaneous.....	155
Miscellaneous.....	24	Total.....	7,843
Total.....	126	Escambia:	
Bradford:		Pensacola.....	1,091
Starke.....	47	Miscellaneous.....	57
Miscellaneous.....	18	Total.....	1,148
Total.....	65	Flagler: Miscellaneous.....	30
Brevard:		Franklin:	
Cocoa.....	186	Apalachicola.....	43
Melbourne.....	197	Carrabelle.....	5
Titusville.....	124	Miscellaneous.....	1
Miscellaneous.....	195	Total.....	49
Total.....	702	Gadsden:	
Broward:		Quincy.....	118
Dania.....	64	Miscellaneous.....	45
Fort Lauderdale.....	585	Total.....	163
Hollywood.....	261	Gilchrist: Miscellaneous.....	16
Pompano.....	60	Glades: Miscellaneous.....	7
Miscellaneous.....	43	Gulf: Miscellaneous.....	11
Total.....	1,013	Hamilton:	
Calhoun: Blountstown.....	16	Jasper.....	39
Charlotte:		Miscellaneous.....	14
Punta Gorda.....	99	Total.....	53
Miscellaneous.....	15	Hardee:	
Total.....	114	Wauchula.....	102
Citrus:		Miscellaneous.....	31
Inverness.....	43	Total.....	133
Miscellaneous.....	48	Henry: Miscellaneous.....	27
Total.....	91	Hernando:	
Clay:		Brooksville.....	120
Green Cove Springs.....	71	Miscellaneous.....	3
Miscellaneous.....	24	Total.....	123
Total.....	95	Highlands:	
Collier: Miscellaneous.....	35	Avon Park.....	130
Columbia:		Sebring.....	155
Lake City.....	139	Miscellaneous.....	15
Miscellaneous.....	15	Total.....	300
Total.....	154	Hillsborough:	
Dade:		Plant City.....	213
Buena Vista.....	31	Port Tampa City.....	35
Coconut Grove.....	240	Tampa.....	6,390
Coral Gables.....	702	West Tampa.....	39
Hialeah.....	120	Ybor City.....	57
Homestead.....	149	Miscellaneous.....	126
Lemon City.....	35	Total.....	6,860
Little River.....	106		
Miami.....	9,950		
Miami Beach.....	649		
Miscellaneous.....	695		
Total.....	12,677		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
Holmes:		Nassau:	
Bonifay.....	22	Fernandina.....	94
Miscellaneous.....	9	Miscellaneous.....	29
Total.....	31	Total.....	123
Indian River:		Okeechobee:	
Vero Beach.....	123	Okeechobee.....	87
Miscellaneous.....	49	Miscellaneous.....	3
Total.....	172	Total.....	90
Jackson:		Orange:	
Marianna.....	79	Orlando.....	1,928
Miscellaneous.....	27	Winter Garden.....	92
Total.....	106	Winter Park.....	242
Jefferson:		Miscellaneous.....	162
Monticello.....	34	Total.....	2,424
Miscellaneous.....	5	Osceola:	
Total.....	39	Kissimmee.....	122
Lake:		St. Cloud.....	41
Eustis.....	163	Miscellaneous.....	14
Leesburg.....	205	Total.....	177
Mount Dora.....	90	Palm Beach:	
Miscellaneous.....	277	Delray.....	154
Total.....	735	Lake Worth.....	270
Lafayette: Miscellaneous.....	2	Palm Beach.....	362
Lee:		West Palm Beach.....	2,247
Fort Myers.....	564	Miscellaneous.....	182
Miscellaneous.....	44	Total.....	3,215
Total.....	608	Pasco:	
Leon:		Dade City.....	82
Tallahassee.....	299	Miscellaneous.....	120
Miscellaneous.....	6	Total.....	202
Total.....	305	Pinellas:	
Levy: Miscellaneous.....	79	Clearwater.....	595
Liberty: Miscellaneous.....	10	Dunedin.....	116
Madison:		St. Petersburg.....	4,068
Madison.....	59	Tarpon Springs.....	172
Miscellaneous.....	13	Miscellaneous.....	184
Total.....	72	Total.....	5,135
Manatee:		Polk:	
Bradenton.....	467	Auburndale.....	51
Manatee.....	62	Bartow.....	260
Palmetto.....	93	Fort Meade.....	46
Miscellaneous.....	60	Haines City.....	134
Total.....	682	Lakeland.....	1,018
Marion:		Lake Wales.....	252
Dunnellon.....	48	Mulberry.....	48
Ocala.....	407	Winter Haven.....	442
Miscellaneous.....	91	Miscellaneous.....	259
Total.....	546	Total.....	2,510
Martin:		Putnam:	
Stuart.....	132	Crescent City.....	51
Miscellaneous.....	60	Palatka.....	310
Total.....	192	Miscellaneous.....	80
Monroe:		Total.....	441
Key West.....	297	St. Johns:	
Miscellaneous.....	16	St. Augustine.....	823
Total.....	313	Miscellaneous.....	194
		Total.....	1,017

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

FLORIDA—Continued

County and city	Number of returns	County and city	Number of returns
St. Lucie:		Taylor:	
Fort Pierce.....	394	Perry.....	76
Miscellaneous.....	16	Miscellaneous.....	25
Total.....	410	Total.....	101
Santa Rosa:		Union: Miscellaneous.....	20
Milton.....	54	Volusia:	
Miscellaneous.....	22	Daytona.....	1,018
Total.....	76	Deland.....	475
Sarasota:		New Smyrna.....	195
Sarasota.....	671	Ormond.....	59
Miscellaneous.....	100	Miscellaneous.....	145
Total.....	771	Total.....	1,892
Seminole:		Wakulla: Miscellaneous.....	11
Sanford.....	581	Walton:	
Miscellaneous.....	85	De Funiak Springs.....	61
Total.....	666	Miscellaneous.....	28
Sumter: Miscellaneous.....	90	Total.....	89
Suwanee:		Washington:	
Live Oak.....	80	Chipley.....	40
Miscellaneous.....	20	Miscellaneous.....	4
Total.....	100	Total.....	44
		State total.....	56,109

GEORGIA

Appling:		Berrien:	
Baxley.....	33	Nashville.....	11
Miscellaneous.....	19	Miscellaneous.....	7
Total.....	52	Total.....	18
Atkinson:		Bibb:	
Willacoochee.....	11	Macon.....	2,223
Miscellaneous.....	7	Miscellaneous.....	14
Total.....	18	Total.....	2,237
Bacon:		Bleckley: Cochran.....	28
Alma.....	9	Brantley: Miscellaneous.....	23
Miscellaneous.....	2	Brooks:	
Total.....	11	Quitman.....	75
Baker: Miscellaneous.....	2	Miscellaneous.....	10
Baldwin:		Total.....	85
Milledgeville.....	88	Bryan: Miscellaneous.....	30
Miscellaneous.....	2	Bulloch:	
Total.....	90	Statesboro.....	100
Barrow:		Miscellaneous.....	17
Winder.....	20	Total.....	117
Miscellaneous.....	3	Burke:	
Total.....	23	Waynesboro.....	78
Bartow:		Miscellaneous.....	22
Cartersville.....	109	Total.....	100
Miscellaneous.....	18	Butts:	
Total.....	127	Jackson.....	26
Ben Hill: Fitzgerald.....	116	Miscellaneous.....	3
		Total.....	29

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Calboun: Miscellaneous.....	21	Colquitt:	
Camden: Miscellaneous.....	38	Moultrie.....	141
		Miscellaneous.....	21
Campbell:		Total.....	162
Fairburn.....	22	Columbia: Miscellaneous.....	14
Miscellaneous.....	12	Cook:	
Total.....	34	Adel.....	10
Candler: Miscellaneous.....	15	Miscellaneous.....	3
Carroll:		Total.....	13
Bowden.....	9	Coweta:	
Carrollton.....	60	Grantville.....	16
Villa Rica.....	23	Newnan.....	282
Miscellaneous.....	6	Miscellaneous.....	10
Total.....	98	Total.....	308
Catoosa: Miscellaneous.....	6	Crawford: Miscellaneous.....	2
Charlton: Miscellaneous.....	25	Crisp:	
Chatham:		Cordele.....	141
Savannah.....	3,929	Miscellaneous.....	3
Miscellaneous.....	25	Total.....	144
Total.....	3,954	Dade: Miscellaneous.....	6
Chattahoochee:		Dawson: Miscellaneous.....	1
Fort Benning.....	52	Decatur:	
Miscellaneous.....	3	Bainbridge.....	150
Total.....	55	Miscellaneous.....	23
Chattooga:		Total.....	173
Summerville.....	8	De Kalb:	
Trion.....	14	Decatur.....	600
Miscellaneous.....	4	Lithonia.....	28
Total.....	26	Stone Mountain.....	18
Cherokee:		Miscellaneous.....	92
Canton.....	49	Total.....	738
Miscellaneous.....	10	Dodge:	
Total.....	59	Eastman.....	39
Clarke:		Miscellaneous.....	5
Athens.....	487	Total.....	44
Miscellaneous.....	6	Dooly:	
Total.....	493	Unadilla.....	10
Clay: Fort Gaines.....	7	Vienna.....	19
Clayton:		Miscellaneous.....	6
Jonesboro.....	17	Total.....	35
Miscellaneous.....	16	Dougherty:	
Total.....	33	Albany.....	552
Clinch: Miscellaneous.....	41	Miscellaneous.....	13
Cobb:		Total.....	565
Acworth.....	9	Douglas:	
Marietta.....	225	Douglasville.....	16
Roswell.....	7	Miscellaneous.....	3
Miscellaneous.....	63	Total.....	19
Total.....	304	Early:	
Coffee:		Blakely.....	34
Douglas.....	85	Miscellaneous.....	3
Miscellaneous.....	15	Total.....	37
Total.....	100		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Echols: Miscellaneous.....	5	Gwinnett:	
Effingham: Miscellaneous.....	44	Buford.....	40
Elbert:		Lawrenceville.....	16
Elberton.....	81	Miscellaneous.....	42
Miscellaneous.....	6	Total.....	98
Total.....	87	Habersham:	
Emanuel:		Cornelia.....	19
Swainsboro.....	36	Miscellaneous.....	19
Miscellaneous.....	29	Total.....	38
Total.....	65	Hall:	
Evans:		Gainesville.....	188
Claxton.....	36	Miscellaneous.....	21
Miscellaneous.....	7	Total.....	209
Total.....	43	Hancock:	
Fannin: Miscellaneous.....	20	Sparta.....	24
Fayette: Miscellaneous.....	9	Miscellaneous.....	8
Floyd:		Total.....	32
Lindale.....	25	Haralson:	
Rome.....	459	Tallapoosa.....	13
Miscellaneous.....	17	Miscellaneous.....	11
Total.....	501	Total.....	24
Forsyth: Miscellaneous.....	3	Harris: Miscellaneous.....	20
Franklin:		Hart: Hartwell.....	16
Canon.....	2	Heard: Miscellaneous.....	1
Lavonia.....	9	Henry:	
Royston.....	9	McDonough.....	12
Miscellaneous.....	1	Miscellaneous.....	15
Total.....	21	Total.....	27
Fulton:		Houston: Miscellaneous.....	42
Atlanta.....	15,892	Irwin: Ocilla.....	10
Chattahoochee.....	8	Jackson:	
College Park.....	149	Commerce.....	29
East Point.....	38	Jefferson.....	5
Hapeville.....	65	Miscellaneous.....	2
Miscellaneous.....	41	Total.....	36
Total.....	16,193	Jasper:	
Gilmer: Miscellaneous.....	5	Monticello.....	30
Glascok: Miscellaneous.....	6	Miscellaneous.....	20
Glynn:		Total.....	50
Brunswick.....	300	Jefferson:	
Miscellaneous.....	16	Louisville.....	24
Total.....	316	Wadley.....	13
Gordon:		Wrens.....	10
Calhoun.....	27	Miscellaneous.....	9
Miscellaneous.....	5	Total.....	56
Total.....	32	Jeff Davis: Hazelhurst.....	26
Grady:		Jenkins:	
Cairo.....	33	Millen.....	52
Miscellaneous.....	9	Miscellaneous.....	13
Total.....	42	Total.....	65
Greene:		Johnson:	
Greensboro.....	20	Wrightsville.....	17
Union Point.....	8	Miscellaneous.....	1
Miscellaneous.....	3	Total.....	18
Total.....	31		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Jones: Miscellaneous.....	18	Muscogee:	
Lamar:		Columbus.....	1,350
Barnesville.....	75	Miscellaneous.....	8
Miscellaneous.....	9	Total.....	1,358
Total.....	84	Newton:	
Lanier: Miscellaneous.....	10	Covington.....	75
Laurens:		Porterdale.....	11
Dublin.....	125	Miscellaneous.....	5
Miscellaneous.....	11	Total.....	91
Total.....	136	Oconee: Miscellaneous.....	4
Lee: Miscellaneous.....	7	Oglethorpe: Miscellaneous.....	13
Liberty: Miscellaneous.....	29	Paulding: Dallas.....	13
Lincoln: Miscellaneous.....	18	Peach:	
Long: Miscellaneous.....	13	Fort Valley.....	100
Lowndes:		Miscellaneous.....	12
Valdosta.....	200	Total.....	112
Miscellaneous.....	20	Pickens: Miscellaneous.....	41
Total.....	220	Pierce:	
Lumpkin: Miscellaneous.....	4	Blackshear.....	35
McDuffie: Thomson.....	28	Miscellaneous.....	9
McIntosh: Miscellaneous.....	32	Total.....	44
Macon:		Pike: Miscellaneous.....	36
Marshallville.....	27	Polk:	
Montezuma.....	75	Aragon.....	6
Miscellaneous.....	5	Cedartown.....	113
Total.....	107	Rockmart.....	45
Madison: Miscellaneous.....	17	Miscellaneous.....	3
Marion:		Total.....	167
Buena Vista.....	13	Pulaski:	
Miscellaneous.....	3	Hawkinsville.....	36
Total.....	16	Miscellaneous.....	4
Meriwether:		Total.....	40
Manchester.....	27	Putnam:	
Miscellaneous.....	26	Eatonton.....	29
Total.....	53	Miscellaneous.....	1
Miller: Miscellaneous.....	13	Total.....	30
Milton: Miscellaneous.....	3	Quitman: Miscellaneous.....	4
Mitchell:		Rabun: Miscellaneous.....	23
Camilla.....	29	Randolph:	
Pelham.....	21	Cuthbert.....	50
Miscellaneous.....	7	Shellman.....	14
Total.....	57	Miscellaneous.....	4
Monroe:		Total.....	68
Forsyth.....	70	Richmond:	
Miscellaneous.....	5	Augusta.....	1,804
Total.....	75	Miscellaneous.....	10
Montgomery: Miscellaneous.....	18	Total.....	1,814
Morgan:		Rockdale:	
Madison.....	27	Conyers.....	14
Miscellaneous.....	2	Miscellaneous.....	5
Total.....	29	Total.....	19
Murray: Miscellaneous.....	8	Schley: Miscellaneous.....	15

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Screven:		Towns: Miscellaneous.....	2
Sylvania.....	24	Treutlen:	
Miscellaneous.....	15	Scperton.....	9
Total.....	39	Miscellaneous.....	2
Seminole: Donalsonville.....	11	Total.....	11
Spalding:		Troup:	
Griffin.....	264	Hogansville.....	14
Miscellaneous.....	10	Lagrange.....	253
Total.....	274	West Point.....	112
Stephens:		Miscellaneous.....	2
Toccoa.....	38	Total.....	351
Miscellaneous.....	3	Turner:	
Total.....	41	Ashburn.....	20
Stewart:		Miscellaneous.....	5
Richland.....	36	Total.....	25
Miscellaneous.....	21	Twiggs: Miscellaneous.....	18
Total.....	57	Upson:	
Sumter:		Thomaston.....	74
Americus.....	212	Miscellaneous.....	8
Miscellaneous.....	22	Total.....	82
Total.....	234	Walker:	
Talbot:		La Fayette.....	35
Talbotton.....	22	Rossville.....	20
Miscellaneous.....	7	Miscellaneous.....	21
Total.....	29	Total.....	76
Taliaferro: Miscellaneous.....	10	Walton:	
Tattnall:		Monroe.....	60
Glennville.....	14	Social Circle.....	9
Miscellaneous.....	17	Miscellaneous.....	3
Total.....	31	Total.....	72
Taylor: Miscellaneous.....	28	Ware:	
Telfair:		Waycross.....	359
McRae.....	36	Miscellaneous.....	23
Miscellaneous.....	28	Total.....	382
Total.....	64	Warren:	
Terrell:		Warrenton.....	24
Dawson.....	75	Miscellaneous.....	13
Miscellaneous.....	9	Total.....	37
Total.....	84	Washington:	
Thomas:		Sandersville.....	63
Boston.....	20	Tennille.....	22
Meigs.....	8	Miscellaneous.....	15
Thomasville.....	302	Total.....	100
Miscellaneous.....	6	Wayne:	
Total.....	336	Jesup.....	42
Tift:		Miscellaneous.....	23
Tifton.....	61	Total.....	65
Miscellaneous.....	8	Webster: Miscellaneous.....	1
Total.....	69	Wheeler: Miscellaneous.....	5
Toombs:		White: Miscellaneous.....	10
Vidalia.....	39	Whitfield:	
Miscellaneous.....	28	Dalton.....	175
Total.....	67	Miscellaneous.....	10
		Total.....	185

TABLE II.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

GEORGIA—Continued

County and city	Number of returns	County and city	Number of returns
Wilcox:		Wilkinson:	
Abbeville.....	9	Gordon.....	20
Rochelle.....	12	Miscellaneous.....	14
Miscellaneous.....	7	Total.....	34
Total.....	28	Worth:	
Wilkes:		Sylvester.....	32
Washington.....	56	Miscellaneous.....	8
Miscellaneous.....	6	Total.....	40
Total.....	62	State total.....	36,744

HAWAII

Hawaii:		Kauai: Miscellaneous.....	385
Hilo.....	334	Mauai:	
Miscellaneous.....	527	Wailuku.....	180
Total.....	861	Miscellaneous.....	494
Honolulu:		Total.....	674
Honolulu.....	5,949	State total.....	9,146
Miscellaneous.....	1,277		
Total.....	7,226		

IDAHO

Ada:		Bonner:	
Boise.....	1,338	Sandpoint.....	192
Meridian.....	25	Miscellaneous.....	803
Miscellaneous.....	196	Total.....	995
Total.....	1,559	Bonneville:	
Adams: Miscellaneous.....	24	Idaho Falls.....	551
Bannock:		Miscellaneous.....	12
Pocatello.....	1,052	Total.....	563
Miscellaneous.....	271	Boundary:	
Total.....	1,323	Bonnors Ferry.....	69
Bear Lake:		Miscellaneous.....	31
Montpelier.....	73	Total.....	100
Paris.....	10	Butte: Miscellaneous.....	26
Miscellaneous.....	6	Camas: Miscellaneous.....	29
Total.....	89	Canyon:	
Benevah:		Caldwell.....	146
St. Maries.....	146	Nampa.....	212
Miscellaneous.....	41	Miscellaneous.....	166
Total.....	187	Total.....	524
Bingham:		Caribou: Miscellaneous.....	56
Blackfoot.....	184	Cassia:	
Fort Hall.....	2	Burley.....	164
Shelley.....	41	Oakley.....	14
Miscellaneous.....	57	Miscellaneous.....	18
Total.....	284	Total.....	196
Blaine:		Clark: Miscellaneous.....	27
Hailey.....	40	Clearwater: Miscellaneous.....	108
Miscellaneous.....	28	Custer: Miscellaneous.....	51
Total.....	68		
Boise: Miscellaneous.....	16		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

IDAHO—Continued

County and city	Number of returns	County and city	Number of returns
Elmore:		Lewis: Miscellaneous.....	108
Glenns Ferry.....	59	Lincoln:	
Mountain Home.....	64	Shoshone.....	45
Miscellaneous.....	10	Miscellaneous.....	10
Total.....	133	Total.....	55
Franklin:		Madison:	
Preston.....	20	Rexburg.....	90
Miscellaneous.....	2	Miscellaneous.....	12
Total.....	22	Total.....	102
Fremont:		Minidoka:	
Ashton.....	39	Rupert.....	74
St. Anthony.....	75	Miscellaneous.....	17
Miscellaneous.....	21	Total.....	91
Total.....	135	Nez Perce:	
Gem:		Lewiston.....	521
Emmett.....	77	Miscellaneous.....	12
Miscellaneous.....	4	Total.....	533
Total.....	81	Oneida: Malad City.....	41
Gooding:		Owyhee: Miscellaneous.....	34
Gooding.....	53	Payette:	
Miscellaneous.....	42	Payette.....	80
Total.....	95	Miscellaneous.....	24
Idaho:		Total.....	104
Grangeville.....	80	Power:	
Miscellaneous.....	110	American Falls.....	39
Total.....	190	Miscellaneous.....	11
Jefferson:		Total.....	50
Rigby.....	48	Shoshone:	
Miscellaneous.....	21	Kellogg.....	315
Total.....	69	Mullan.....	240
Jerome:		Wallace.....	390
Jerome.....	72	Miscellaneous.....	415
Miscellaneous.....	25	Total.....	1,360
Total.....	97	Teton: Miscellaneous.....	23
Kootenai:		Twin Falls:	
Coeur d'Alene.....	312	Buhl.....	109
Miscellaneous.....	281	Filer.....	52
Total.....	593	Twin Falls.....	450
Latah:		Miscellaneous.....	90
Moscow.....	240	Total.....	701
Potlatch.....	75	Valley: Miscellaneous.....	63
Miscellaneous.....	156	Washington:	
Total.....	471	Weiser.....	138
Lemhi:		Miscellaneous.....	16
Salmon.....	54	Total.....	154
Miscellaneous.....	33	State total.....	11,617
Total.....	87		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS

County and city	Number of returns	County and city	Number of returns
Adams:		Clark:	
Clayton.....	15	Casey.....	56
Quincy.....	1,415	Marshall.....	51
Miscellaneous.....	103	Martinsville.....	11
Total.....	1,533	Miscellaneous.....	10
		Total.....	128
Alexander:		Clay:	
Cairo.....	506	Flora.....	56
Miscellaneous.....	38	Miscellaneous.....	17
Total.....	544	Total.....	73
Bond:		Clinton:	
Greenville.....	87	Beckemeyer.....	22
Miscellaneous.....	25	Breese.....	45
Total.....	112	Carlyle.....	50
Boone:		New Baden.....	20
Belvedere.....	198	Trenton.....	27
Miscellaneous.....	36	Miscellaneous.....	28
Total.....	234	Total.....	192
Brown:		Coles:	
Mount Sterling.....	51	Charleston.....	156
Miscellaneous.....	12	Mattoon.....	517
Total.....	63	Oakland.....	17
Bureau:		Miscellaneous.....	22
Cherry.....	23	Total.....	712
Depue.....	41	Cook:	
Ladd.....	18	Arlington Heights.....	195
Princeton.....	230	Barrington.....	229
Spring Valley.....	120	Bellewood.....	61
Miscellaneous.....	241	Berwyn.....	2,178
Total.....	673	Blue Island.....	825
Calhoun: Miscellaneous.....	47	Brookfield.....	203
Carroll:		Calumet City.....	222
Lanark.....	41	Chicago.....	237,452
Mount Carroll.....	74	Chicago Heights.....	1,034
Savanna.....	190	Cicero.....	3,532
Miscellaneous.....	58	Des Plaines.....	622
Total.....	363	Dalton.....	138
Cass:		Elnwood Park.....	54
Ashland.....	51	Evanston.....	9,205
Beardstown.....	263	Forest Park.....	783
Virginia.....	84	Glencoe.....	860
Miscellaneous.....	45	Harvey.....	694
Total.....	443	Homewood.....	223
Champaign:		Kenilworth.....	460
Champaign.....	1,117	La Grange.....	1,852
Rantoul.....	107	Lansing.....	123
Urbana.....	278	Lemont.....	180
Miscellaneous.....	253	Lyons.....	136
Total.....	1,755	Maywood.....	1,681
Christian:		Melrose Park.....	330
Assumption.....	40	Morton Grove.....	182
Kincaid.....	28	Niles.....	24
Morrisonville.....	30	Oak Park.....	10,221
Pana.....	151	Palatine.....	159
Stonington.....	36	Park Ridge.....	941
Taylorville.....	365	Phoenix.....	3
Miscellaneous.....	69	Riverdale.....	95
Total.....	719	River Forest.....	1,258
		Riverside.....	863
		South Holland.....	111
		Summit.....	81
		Western Springs.....	298
		Wilmette.....	2,149
		Winnetka.....	1,692
		Miscellaneous.....	2,297
		Total.....	283,646

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Crawford:		Ford:	
Oblong.....	60	Gibson City.....	101
Palestine.....	33	Paxton.....	115
Robinson.....	215	Miscellaneous.....	116
Miscellaneous.....	29	Total.....	332
Total.....	337	Franklin:	
Cumberland:		Benton.....	187
Greenup.....	11	Buckner.....	8
Neoga.....	22	Christopher.....	106
Miscellaneous.....	18	Frankfort Heights.....	3
Total.....	51	Orient.....	57
De Kalb:		Royalton.....	36
De Kalb.....	343	Sesser.....	17
Genoa.....	32	West Frankfort.....	350
Sandwich.....	96	Zeigler.....	107
Sycamore.....	204	Miscellaneous.....	55
Miscellaneous.....	90	Total.....	926
Total.....	765	Fulton:	
De Witt:		Astoria.....	30
Clinton.....	289	Canton.....	242
Farmer City.....	92	Cuba.....	14
Miscellaneous.....	48	Farmington.....	44
Total.....	429	Lewistown.....	39
Douglas:		St. David.....	1
Arcola.....	57	Vermont.....	11
Newman.....	39	Miscellaneous.....	98
Tuscola.....	85	Total.....	479
Villa Grove.....	41	Gallatin:	
Miscellaneous.....	70	Equality.....	3
Total.....	292	Ridgway.....	6
Du Page:		Shawneetown.....	15
Downers Grove.....	578	Miscellaneous.....	5
Elmhurst.....	912	Total.....	29
Glen Ellyn.....	720	Greene:	
Hinsdale.....	839	Carrollton.....	108
Lombard.....	283	Greenfield.....	17
Naperville.....	266	Roodhouse.....	79
West Chicago.....	189	White Hall.....	61
Wheaton.....	618	Miscellaneous.....	37
Miscellaneous.....	618	Total.....	302
Total.....	5,023	Grundy:	
Edgar:		Coal City.....	42
Chrisman.....	38	Morris.....	239
Paris.....	318	South Wilmington.....	3
Miscellaneous.....	129	Miscellaneous.....	87
Total.....	485	Total.....	371
Edwards:		Hamilton:	
Albion.....	21	McLeansboro.....	23
Miscellaneous.....	13	Miscellaneous.....	5
Total.....	34	Total.....	28
Effingham:		Hancock:	
Altamont.....	25	Augusta.....	17
Effingham.....	89	Carthage.....	134
Miscellaneous.....	34	Dallas City.....	25
Total.....	148	Hamilton.....	48
Fayette:		La Harpe.....	30
St. Elmo.....	5	Warsaw.....	42
Vandalia.....	82	Miscellaneous.....	80
Miscellaneous.....	30	Total.....	376
Total.....	117	Hardin:	
		Elizabethtown.....	6
		Rosiclair.....	21
		Miscellaneous.....	5
		Total.....	32

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Henderson: Miscellaneous.....	70	Kankakee—Continued.	
Henry:		Manteno.....	39
Cambridge.....	70	Momence.....	91
Galva.....	153	St. Anne.....	33
Geneseo.....	165	Miscellaneous.....	72
Kewanee.....	548	Total.....	1,133
Miscellaneous.....	146	Kendall:	
Total.....	1,082	Plano.....	52
Iroquois:		Miscellaneous.....	89
Gilman.....	48	Total.....	141
Milford.....	44	Knox:	
Onarga.....	58	Abingdon.....	81
Sheldon.....	35	Galesburg.....	1,204
Watseka.....	142	Knoxville.....	34
Miscellaneous.....	148	Miscellaneous.....	113
Total.....	475	Total.....	1,432
Jackson:		Lake:	
Carbondale.....	226	Highland Park.....	1,499
Murphysboro.....	228	Highwood.....	84
Miscellaneous.....	124	Lake Forest.....	771
Total.....	578	Libertyville.....	242
Jasper:		North Chicago.....	195
Newton.....	35	Waukegan.....	2,067
Miscellaneous.....	5	Zion.....	98
Total.....	40	Miscellaneous.....	842
Jefferson:		Total.....	5,798
Mount Vernon.....	233	La Salle:	
Miscellaneous.....	9	Earlville.....	44
Total.....	242	La Salle.....	570
Jersey:		Marseilles.....	85
Jerseyville.....	141	Mendota.....	194
Miscellaneous.....	14	Oglesby.....	47
Total.....	155	Ottawa.....	645
Jo Daviess:		Peru.....	364
East Dubuque.....	22	Streator.....	501
Galena.....	128	Utica.....	39
Stockton.....	38	Miscellaneous.....	161
Warren.....	24	Total.....	2,650
Miscellaneous.....	52	Lawrence:	
Total.....	264	Bridgeport.....	57
Johnson: Miscellaneous.....	43	Lawrenceville.....	244
Kane:		St. Francisville.....	14
Aturora.....	3,030	Sumner.....	11
Batavia.....	283	Miscellaneous.....	3
Carpentersville.....	28	Total.....	329
Dundee.....	163	Lee:	
East Dundee.....	1	Amboy.....	49
Elgin.....	2,398	Dixon.....	420
Geneva.....	292	Miscellaneous.....	123
St. Charles.....	247	Total.....	592
West Dundee.....	2	Livingston:	
Miscellaneous.....	156	Chatsworth.....	42
Total.....	6,600	Dwight.....	151
Kankakee:		Fairbury.....	117
Bradley.....	53	Odell.....	43
Kankakee.....	845	Pontiac.....	310
		Miscellaneous.....	155
		Total.....	798

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Logan:		Marion—Continued.	
Atlanta.....	36	Salem.....	90
Lincoln.....	351	Sandoval.....	23
Mount Pulaski.....	57	Miscellaneous.....	24
Miscellaneous.....	116	Total.....	577
Total.....	560	Marshall:	
McDonough:		Henry.....	50
Blandinsville.....	25	Lacon.....	63
Bushnell.....	102	Toluca.....	15
Colchester.....	15	Wenona.....	36
Macomb.....	268	Miscellaneous.....	24
Miscellaneous.....	52	Total.....	188
Total.....	462	Mason:	
McHenry:		Havana.....	100
Crystal Lake.....	251	Mason City.....	74
Harvard.....	164	Miscellaneous.....	73
McHenry.....	99	Total.....	247
Marengo.....	90	Massac:	
Woodstock.....	207	Brookport.....	10
Miscellaneous.....	337	Metropolis.....	90
Total.....	1, 148	Miscellaneous.....	5
McLean:		Total.....	105
Bloomington.....	1, 460	Menard:	
Chenoa.....	44	Athens.....	26
Le Roy.....	61	Petersburg.....	91
Lexington.....	21	Miscellaneous.....	58
Normal.....	172	Total.....	175
Miscellaneous.....	250	Mercer:	
Total.....	2, 008	Aledo.....	163
Macon:		Keithsburg.....	16
Decatur.....	2, 151	Miscellaneous.....	124
Maroa.....	38	Total.....	303
Miscellaneous.....	100	Monroe:	
Total.....	2, 289	Columbia.....	73
Macoupin:		Waterloo.....	76
Benld.....	149	Miscellaneous.....	15
Carlinville.....	153	Total.....	164
Gillespie.....	301	Montgomery:	
Girard.....	44	Hillsboro.....	159
Mount Olive.....	277	Litchfield.....	157
Staunton.....	237	Nokomis.....	59
Virden.....	66	Panama.....	60
Miscellaneous.....	176	Taylor Springs.....	8
Total.....	1, 403	Witt.....	15
Madison:		Miscellaneous.....	42
Alton.....	1, 662	Total.....	500
Collinsville.....	282	Morgan:	
East Alton.....	84	Jacksonville.....	624
Edwardsville.....	364	Waverly.....	36
Glen Carbon.....	95	Miscellaneous.....	95
Granite City.....	841	Total.....	755
Highland.....	110	Moultrie:	
Livingston.....	33	Lovington.....	29
Madison.....	161	Sullivan.....	58
Troy.....	22	Miscellaneous.....	45
Venice.....	45	Total.....	132
Wood River.....	321	Marion:	
Worden.....	4	Centralia.....	420
Miscellaneous.....	110	Odin.....	20
Total.....	4, 134		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Ogle:		Rock Island:	
Mount Morris.....	99	East Moline.....	201
Oregon.....	96	Moline.....	1,292
Polo.....	62	Rock Island.....	1,172
Rochelle.....	167	Silvis.....	59
Miscellaneous.....	91	Miscellaneous.....	129
Total.....	515	Total.....	2,853
Peoria:		St. Clair:	
Averyville.....	1	Belleville.....	1,006
Bartonville.....	30	Dupo.....	71
Chillicothe.....	97	East St. Louis.....	2,767
Elmwood.....	30	Freeburg.....	24
Peoria.....	4,892	Lebanon.....	51
Peoria Heights.....	5	Lcvjoy.....	4
Princeville.....	26	Marissa.....	25
Miscellaneous.....	121	Mascoutah.....	46
Total.....	5,202	National Stock Yards.....	52
Perry:		New Athens.....	51
Duquoin.....	218	O'Fallon.....	99
Pinckneyville.....	51	Miscellaneous.....	352
Tamaroa.....	5	Total.....	4,548
Willisville.....	2		
Miscellaneous.....	8	Saline:	
Total.....	284	Carrier Mills.....	21
Piatt:		Eldorado.....	60
Bement.....	27	Harrisburg.....	315
Cerro Gordo.....	25	Miscellaneous.....	51
Mcnicello.....	132	Total.....	447
Miscellaneous.....	106	Sangamon:	
Total.....	290	Auburn.....	67
Pike:		Divernon.....	21
Barry.....	29	Pawnee.....	51
Griggsville.....	29	Pleasant Plains.....	41
Pittsfield.....	114	Riverton.....	15
Miscellaneous.....	60	Springfield.....	3,504
Total.....	232	Thayer.....	5
Pope:		Miscellaneous.....	191
Golconda.....	17	Total.....	3,895
Miscellaneous.....	2	Schuyler:	
Total.....	19	Rushville.....	94
Pulaski:		Miscellaneous.....	14
Mounds.....	78	Total.....	108
Mcund City.....	48	Scott:	
Miscellaneous.....	38	Bluffs.....	33
Total.....	164	Winchester.....	64
Putnam:		Miscellaneous.....	19
Granville.....	42	Total.....	116
Miscellaneous.....	26	Shelby:	
Total.....	68	Moweaqua.....	30
Randolph:		Shelbyville.....	107
Chester.....	96	Windsor.....	13
Coulterville.....	43	Miscellaneous.....	45
Percy.....	7	Total.....	195
Red Bud.....	34	Stark:	
Sparta.....	94	Toulon.....	66
Tilden.....	1	Wyoming.....	37
Miscellaneous.....	46	Miscellaneous.....	35
Total.....	321	Total.....	138
Richland:		Stephenson:	
Olney.....	120	Freeport.....	984
Miscellaneous.....	2	Lena.....	25
Total.....	122	Miscellaneous.....	59
		Total.....	1,068

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

ILLINOIS—Continued

County and city	Number of returns	County and city	Number of returns
Tazewell:		Whiteside:	
Delavan.....	63	Fulton.....	65
East Peoria.....	32	Morrison.....	120
Morton.....	75	Prophetstown.....	43
Pekin.....	480	Rock Falls.....	58
Washington.....	73	Sterling.....	431
Miscellaneous.....	135	Miscellaneous.....	50
Total.....	858	Total.....	767
Union:		Will:	
Anna.....	113	Braidwood.....	20
Jonesboro.....	16	Joliet.....	2,977
Miscellaneous.....	37	Lockport.....	182
Total.....	166	Peotone.....	53
Vermilion:		Plainfield.....	55
Danville.....	1,566	Rockdale.....	8
Georgetown.....	93	Steger.....	45
Hoopston.....	207	Wilmington.....	65
Rossville.....	39	Miscellaneous.....	231
Westville.....	172	Total.....	3,636
Miscellaneous.....	273		
Total.....	2,350	Williamson:	
Wabash:		Cartersville.....	60
Mount Carmel.....	155	Creal Springs.....	3
Miscellaneous.....	38	Herrin.....	307
Total.....	193	Hurst.....	23
Warren:		Johnston City.....	155
Monmouth.....	312	Marion.....	285
Miscellaneous.....	138	Miscellaneous.....	94
Total.....	450	Total.....	927
Washington:		Winnebago:	
Nashville.....	59	Pecatonica.....	31
Miscellaneous.....	31	Rockford.....	4,637
Total.....	90	South Beloit.....	3
Wayne:		Miscellaneous.....	82
Fairfield.....	51	Total.....	4,753
Miscellaneous.....	12	Woodford:	
Total.....	63	El Paso.....	64
White:		Eureka.....	94
Carmi.....	77	Minonk.....	90
Grayville.....	22	Roanoke.....	60
Norris City.....	2	Miscellaneous.....	105
Miscellaneous.....	8	Total.....	413
Total.....	109	State total.....	374,725

INDIANA

Adams:		Benton:	
Berne.....	34	Fowler.....	64
Decatur.....	206	Miscellaneous.....	50
Miscellaneous.....	18	Total.....	114
Total.....	258	Blackford:	
Allen:		Hartford City.....	164
Fort Wayne.....	5,327	Montpelier.....	36
New Haven.....	55	Total.....	200
Miscellaneous.....	74	Boone:	
Total.....	5,456	Lebanon.....	140
Bartholomew:		Thorntown.....	24
Columbus.....	329	Miscellaneous.....	30
Hope.....	11	Total.....	194
Miscellaneous.....	13	Brown: Miscellaneous.....	5
Total.....	353		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Carroll:		Elkhart:	
Delphi.....	46	Elkhart.....	1,251
Flora.....	22	Goshen.....	325
Miscellaneous.....	24	Nappanee.....	90
Total.....	92	Miscellaneous.....	75
		Total.....	1,741
Cass:		Fayette:	
Logansport.....	541	Connersville.....	452
Miscellaneous.....	8	Miscellaneous.....	4
Total.....	549	Total.....	456
Clark:		Floyd:	
Jeffersonville.....	290	New Albany.....	775
Miscellaneous.....	52	Miscellaneous.....	7
Total.....	342	Total.....	782
Clay:		Fountain:	
Brazil.....	265	Atica.....	125
Clay City.....	18	Covington.....	37
Harmony.....	6	Veedersburg.....	15
Miscellaneous.....	67	Miscellaneous.....	19
Total.....	356	Total.....	196
Clinton:		Franklin:	
Frankfort.....	335	Brookville.....	82
Miscellaneous.....	52	Miscellaneous.....	18
Total.....	390	Total.....	100
Crawford: Miscellaneous.....	34	Fulton:	
Daviess:		Rochester.....	100
Washington.....	252	Miscellaneous.....	36
Miscellaneous.....	32	Total.....	136
Total.....	284	Gibson:	
Dearborn:		Fort Branch.....	23
Aurora.....	110	Oakland City.....	78
Lawrenceburg.....	130	Owensville.....	10
Miscellaneous.....	8	Princeton.....	206
Total.....	248	Miscellaneous.....	57
Decatur:		Total.....	374
Greensburg.....	176	Grant:	
St. Paul.....	17	Fairmount.....	27
Miscellaneous.....	12	Gas City.....	24
Total.....	205	Jonesboro.....	15
DeKalb:		Marion.....	576
Auburn.....	136	National Military Home.....	10
Butler.....	31	Upland.....	8
Garrett.....	140	Miscellaneous.....	23
Waterloo.....	18	Total.....	683
Miscellaneous.....	12	Greene:	
Total.....	337	Bloomfield.....	49
Delaware:		Jasonville.....	110
Albany.....	11	Linton.....	113
Eaton.....	17	Worthington.....	22
Muncie.....	1,149	Miscellaneous.....	14
Miscellaneous.....	23	Total.....	308
Total.....	1,200	Hamilton:	
Dubois:		Arcadia.....	10
Huntingburg.....	97	Noblesville.....	155
Jasper.....	81	Sheridan.....	28
Miscellaneous.....	12	Miscellaneous.....	42
Total.....	190	Total.....	235

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Hancock:		Johnson:	
Fortville.....	28	Edinburg.....	47
Greenfield.....	117	Franklin.....	172
Shirley.....	4	Greenwood.....	56
Miscellaneous.....	38	Miscellaneous.....	13
Total.....	187	Total.....	288
Harrison:		Knox:	
Corydon.....	44	Bicknell.....	196
Miscellaneous.....	27	Bruceville.....	3
Total.....	71	Vincennes.....	508
Hendricks:		Miscellaneous.....	62
Danville.....	64	Total.....	769
Plainfield.....	42	Kosciusko:	
Miscellaneous.....	48	Pierceton.....	4
Total.....	154	Syracuse.....	37
Henry:		Warsaw.....	174
Knightstown.....	54	Miscellaneous.....	94
Middletown.....	24	Total.....	309
Newcastle.....	307	Lagrange:	
Miscellaneous.....	71	Lagrange.....	33
Total.....	456	Miscellaneous.....	64
Howard:		Total.....	97
Greentown.....	15	Lake:	
Kokomo.....	692	Crown Point.....	223
Miscellaneous.....	13	East Chicago.....	2,662
Total.....	720	Gary.....	5,635
Huntington:		Hammond.....	2,628
Andrews.....	14	Hessville.....	39
Huntington.....	421	Hobart.....	218
Warren.....	22	Lowell.....	56
Miscellaneous.....	34	Whiting.....	1,383
Total.....	491	Miscellaneous.....	269
Jackson:		Total.....	13,113
Brownstown.....	22	La Porte:	
Crothersville.....	14	La Porte.....	775
Seymour.....	179	Michigan City.....	831
Miscellaneous.....	34	Miscellaneous.....	68
Total.....	249	Total.....	1,674
Jasper:		Lawrence:	
Remington.....	20	Bedford.....	473
Rensselaer.....	95	Mitchell.....	63
Miscellaneous.....	20	Miscellaneous.....	23
Total.....	135	Total.....	559
Jay:		Madison:	
Dunkirk.....	51	Alexandria.....	73
Portland.....	128	Anderson.....	917
Redkey.....	9	Elwood.....	228
Miscellaneous.....	12	Lapel.....	9
Total.....	200	Pendleton.....	31
Jefferson:		Summitville.....	20
Madison.....	142	Miscellaneous.....	11
Miscellaneous.....	15	Total.....	1,289
Total.....	157	Marion:	
Jennings:		Beech Grove.....	19
North Vernon.....	65	Broad Ripple.....	2
Miscellaneous.....	8	Indianapolis.....	18,157
Total.....	73	Miscellaneous.....	717
		Total.....	18,895

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Marshall:		Parke—Continued.	
Argos.....	25	Rockville.....	55
Bourbon.....	39	Miscellaneous.....	23
Bremen.....	68	Total.....	102
Culver.....	112	Perry:	
Plymouth.....	153	Cannelton.....	25
Miscellaneous.....	10	Tell City.....	74
Total.....	407	Miscellaneous.....	6
Martin:		Total.....	105
Loogootee.....	21	Pike:	
Shoals.....	5	Petersburg.....	80
Miscellaneous.....	1	Winslow.....	24
Total.....	27	Miscellaneous.....	17
Miami:		Total.....	121
Converse.....	16	Porter:	
Peru.....	409	Chesterton.....	55
Miscellaneous.....	38	Valparaiso.....	382
Total.....	463	Miscellaneous.....	59
Monroe:		Total.....	496
Bloomington.....	680	Posey:	
Miscellaneous.....	46	Mount Vernon.....	83
Total.....	726	New Harmony.....	22
Montgomery:		Miscellaneous.....	17
Crawfordsville.....	308	Total.....	122
Ladoga.....	29	Pulaski:	
Miscellaneous.....	48	Winamac.....	33
Total.....	385	Miscellaneous.....	13
Morgan:		Total.....	46
Martinsville.....	106	Putnam:	
Mooreville.....	30	Greencastle.....	213
Miscellaneous.....	16	Miscellaneous.....	35
Total.....	152	Total.....	248
Newton:		Randolph:	
Goodland.....	38	Ridgeville.....	14
Kentland.....	39	Union City.....	84
Morocco.....	27	Winchester.....	105
Miscellaneous.....	25	Miscellaneous.....	30
Total.....	129	Total.....	233
Noble:		Ripley:	
Albion.....	24	Batesville.....	114
Kendallville.....	196	Osgood.....	15
Ligonier.....	89	Miscellaneous.....	44
Miscellaneous.....	32	Total.....	173
Total.....	341	Rush:	
Ohio: Rising Sun.....	14	Rushville.....	180
Orange:		Miscellaneous.....	57
French Lick.....	59	Total.....	237
Orleans.....	31	St. Joseph:	
Paoli.....	34	Mishawaka.....	892
Miscellaneous.....	41	Notre Dame.....	30
Total.....	165	South Bend.....	4,902
Owen:		Walkerton.....	31
Spencer.....	54	Miscellaneous.....	98
Miscellaneous.....	23	Total.....	5,953
Total.....	77	Scott:	
Parke:		Scottsburg.....	29
Mecca.....	12	Miscellaneous.....	8
Montezuma.....	12	Total.....	37

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

INDIANA—Continued

County and city	Number of returns	County and city	Number of returns
Shelby:		Vermillion:	
Shelbyville.....	391	Clinton.....	249
Miscellaneous.....	50	Universal.....	8
Total.....	441	Miscellaneous.....	100
Spencer:		Tctal.....	357
Rockport.....	38	Vigo:	
Miscellaneous.....	21	Terre Haute.....	2,453
Total.....	59	West Terre Haute.....	51
Starke:		Miscellaneous.....	35
Knox.....	52	Total.....	2,539
North Judson.....	29	Wabash:	
Miscellaneous.....	23	North Manchester.....	81
Total.....	104	Wabash.....	222
Steuben:		Miscellaneous.....	28
Angola.....	93	Total.....	331
Miscellaneous.....	54	Warren:	
Total.....	147	Williamsport.....	28
Sullivan:		Miscellaneous.....	21
Dugger.....	31	Total.....	49
Farmersburg.....	13	Warrick:	
Hymera.....	20	Boonville.....	100
Shelburn.....	32	Newburg.....	26
Sullivan.....	181	Miscellaneous.....	14
Miscellaneous.....	52	Total.....	140
Total.....	329	Washington:	
Switzerland:		Salem.....	42
Vevay.....	22	Miscellaneous.....	14
Miscellaneous.....	3	Total.....	56
Total.....	25	Wayne:	
Tippecanoe:		Cambridge City.....	86
Lafayette.....	1,002	Hagerstown.....	42
West Lafayette.....	117	Richmond.....	1,136
Miscellaneous.....	35	Miscellaneous.....	65
Total.....	1,154	Total.....	1,332
Tipton:		Wells:	
Tipton.....	135	Bluffton.....	164
Miscellaneous.....	21	Miscellaneous.....	42
Total.....	156	Total.....	206
Union:		White:	
Liberty.....	83	Monon.....	29
Miscellaneous.....	18	Monticello.....	57
Total.....	101	Miscellaneous.....	45
Vanderburg:		Total.....	131
Evansville.....	2,821	Whitley:	
Howell.....	4	Columbia City.....	114
Miscellaneous.....	10	South Whitley.....	41
Total.....	2,835	Miscellaneous.....	16
		Total.....	171
		State total.....	77,126

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

IOWA

County and city	Number of returns	County and city	Number of returns
Adair:		Butler:	
Adair.....	34	Clarksville.....	11
Greenfield.....	53	Greene.....	48
Miscellaneous.....	39	Parkersburg.....	35
Total.....	126	Miscellaneous.....	28
		Total.....	122
Adams:		Calhoun:	
Corning.....	45	Lake City.....	61
Miscellaneous.....	31	Manson.....	85
Total.....	76	Rockwell City.....	141
		Miscellaneous.....	31
Allamakee:		Total.....	318
Lansing.....	22	Carroll:	
Postville.....	53	Carroll.....	97
Waukon.....	56	Coon Rapids.....	37
Miscellaneous.....	38	Manning.....	62
Total.....	169	Miscellaneous.....	21
		Total.....	217
Appanoose:		Cass:	
Centerville.....	151	Anita.....	40
Cincinnati.....	9	Atlantic.....	183
Moulton.....	35	Griswold.....	38
Mystic.....	46	Miscellaneous.....	75
Miscellaneous.....	78	Total.....	336
Total.....	319	Cedar:	
		Tipton.....	86
Audubon:		Miscellaneous.....	12
Audubon.....	87	Total.....	98
Miscellaneous.....	44	Cerro Gordo:	
Total.....	131	Clear Lake.....	146
		Mason City.....	1,037
Benton:		Miscellaneous.....	293
Belle Plaine.....	109	Total.....	1,476
Vinton.....	84	Cherokee:	
Miscellaneous.....	66	Cherokee.....	187
Total.....	259	Marcus.....	27
		Miscellaneous.....	33
Blackhawk:		Total.....	247
Cedar Falls.....	187	Chickasaw:	
LaPorte City.....	72	Nashua.....	28
Waterloo.....	1,549	New Hampton.....	60
Miscellaneous.....	259	Miscellaneous.....	32
Total.....	2,067	Total.....	120
		Clarke:	
Boone:		Osceola.....	60
Boone.....	495	Miscellaneous.....	31
Madrid.....	95	Total.....	91
Ogden.....	82	Clay:	
Miscellaneous.....	187	Spencer.....	171
Total.....	859	Miscellaneous.....	18
		Total.....	189
Bremer:		Clayton:	
Sumner.....	63	Elkader.....	44
Waverly.....	33	Guttenberg.....	26
Miscellaneous.....	123	McGregor.....	48
Total.....	219	Monona.....	8
		Strawberry Point.....	21
Buchanan:		Miscellaneous.....	9
Independence.....	102	Total.....	156
Miscellaneous.....	39		
Total.....	141		
Buena Vista:			
Alta.....	76		
Sioux Rapids.....	28		
Storm Lake.....	136		
Miscellaneous.....	76		
Total.....	316		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Clinton:		Floyd—Continued.	
Clinton.....	936	Rockford.....	26
Dewitt.....	138	Miscellaneous.....	72
Miscellaneous.....	123	Total.....	336
Total.....	1,197	Franklin:	
Crawford:		Hampton.....	73
Denison.....	120	Sheffield.....	32
Manilla.....	37	Miscellaneous.....	41
Miscellaneous.....	52	Total.....	146
Total.....	209	Fremont:	
Dallas:		Hamburg.....	47
Adel.....	46	Sidney.....	22
Perry.....	194	Tabor.....	14
Woodward.....	21	Miscellaneous.....	30
Miscellaneous.....	70	Total.....	113
Total.....	331	Greene:	
Davis:		Grand Junction.....	18
Bloomfield.....	60	Jefferson.....	120
Miscellaneous.....	27	Miscellaneous.....	26
Total.....	87	Total.....	164
Decatur:		Grundy:	
Lamoni.....	19	Grundy Center.....	75
Leon.....	37	Reinbeck.....	53
Miscellaneous.....	15	Miscellaneous.....	63
Total.....	71	Total.....	191
Delaware:		Guthrie:	
Manchester.....	88	Guthrie Center.....	47
Miscellaneous.....	43	Panora.....	28
Total.....	131	Stuart.....	39
Des Moines:		Miscellaneous.....	53
Burlington.....	871	Total.....	167
West Burlington.....	86	Hamilton:	
Miscellaneous.....	221	Jewell.....	45
Total.....	1,178	Webster City.....	175
Dickinson:		Miscellaneous.....	16
Spirit Lake.....	57	Total.....	236
Miscellaneous.....	26	Hancock:	
Total.....	83	Britt.....	60
Dubuque:		Garner.....	49
Cascade.....	42	Miscellaneous.....	33
Dubuque.....	2,087	Total.....	142
Dyersville.....	78	Hardin:	
Miscellaneous.....	305	Ackley.....	51
Total.....	2,512	Eldora.....	67
Emmet:		Iowa Falls.....	112
Estherville.....	159	Miscellaneous.....	18
Miscellaneous.....	44	Total.....	248
Total.....	203	Harrison:	
Fayette:		Dundlap.....	38
Fayette.....	32	Logan.....	48
Faywein.....	343	Missouri Valley.....	144
West Union.....	132	Woodbine.....	38
Miscellaneous.....	100	Miscellaneous.....	93
Total.....	607	Total.....	361
Floyd:		Henry:	
Charles City.....	201	Mount Pleasant.....	85
Nora Springs.....	37	New London.....	37
		Winfield.....	59
		Miscellaneous.....	61
		Total.....	242

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Howard:		Lee:	
Cresco.....	88	Fort Madison.....	389
Miscellaneous.....	48	Keokuk.....	346
Total.....	136	Miscellaneous.....	192
		Total.....	927
Humboldt:		Linn:	
Humboldt.....	79	Cedar Rapids.....	2,116
Miscellaneous.....	61	Marion.....	167
Total.....	140	Mount Vernon.....	64
		Miscellaneous.....	301
Ida:		Total.....	2,648
Holstein.....	9	Louisa:	
Ida Grove.....	88	Columbus Junction.....	44
Miscellaneous.....	24	Wapello.....	57
Total.....	121	Miscellaneous.....	37
Iowa:		Total.....	118
Marengo.....	70	Lucas:	
Williamsburg.....	44	Chariton.....	141
Miscellaneous.....	64	Miscellaneous.....	35
Total.....	178	Total.....	176
Jackson:		Lyon:	
Bellevue.....	45	Rock Rapids.....	88
Maquoketa.....	104	Miscellaneous.....	50
Miscellaneous.....	58	Total.....	138
Total.....	207	Madison:	
Jasper:		Winterset.....	83
Colfax.....	74	Miscellaneous.....	54
Monroe.....	12	Total.....	137
Newton.....	220	Mahaska:	
Miscellaneous.....	35	New Sharon.....	28
Total.....	341	Oskaloosa.....	283
Jefferson:		Miscellaneous.....	80
Fairfield.....	201	Total.....	391
Miscellaneous.....	56	Marion:	
Total.....	257	Knoxville.....	95
Johnson:		Melcher.....	19
Iowa City.....	283	Pella.....	23
Miscellaneous.....	95	Miscellaneous.....	57
Total.....	378	Total.....	194
Jones:		Marshall:	
Anamosa.....	111	Marshalltown.....	277
Monticello.....	77	State Center.....	42
Miscellaneous.....	9	Miscellaneous.....	40
Total.....	197	Total.....	359
Keokuk:		Mills:	
Keota.....	49	Glenwood.....	46
Lancaster.....	11	Malvern.....	41
Sigourney.....	70	Miscellaneous.....	55
What Cheer.....	16	Total.....	142
Miscellaneous.....	35	Mitchell:	
Total.....	181	Osage.....	112
Kossuth:		Riceville.....	13
Algona.....	129	Miscellaneous.....	24
Miscellaneous.....	43	Total.....	149
Total.....	172		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Monona:		Polk:	
Mapleton.....	35	Des Moines.....	5,881
Onawa.....	45	Fort Des Moines.....	23
Miscellaneous.....	88	Valley Junction.....	236
Total.....	168	Miscellaneous.....	553
		Total.....	6,693
Monroe:		Pottawattamie:	
Albia.....	138	Avoca.....	48
Buxton.....	45	Council Bluffs.....	1,670
Hiteman.....	59	Oakland.....	47
Hocking.....	22	Walnut.....	70
Lovilia.....	14	Miscellaneous.....	361
Miscellaneous.....	45	Total.....	2,196
Total.....	323		
Montgomery:		Poweshiek:	
Red Oak.....	217	Brooklyn.....	69
Villisca.....	49	Grinnell.....	167
Miscellaneous.....	58	Monteruma.....	38
Total.....	324	Miscellaneous.....	144
		Total.....	418
Muscatine:		Ringgold:	
Muscatine.....	546	Mount Ayr.....	37
West Liberty.....	83	Miscellaneous.....	26
Wilton Junction.....	36	Total.....	63
Miscellaneous.....	73		
Total.....	738	Sac:	
		Odebolt.....	62
O'Brien:		Sac City.....	116
Hartley.....	53	Miscellaneous.....	59
Paullina.....	14	Total.....	237
Primghar.....	9		
Sanborn.....	47	Scott:	
Sheldon.....	129	Bettendorf.....	115
Miscellaneous.....	35	Davenport.....	2,246
Total.....	287	Rockingham.....	86
		Miscellaneous.....	211
Osceola:		Total.....	2,658
Sibley.....	70		
Miscellaneous.....	37	Shelby:	
Total.....	107	Harlan.....	129
		Miscellaneous.....	42
Page:		Total.....	171
Clarinda.....	88		
Shenandoah.....	141	Sioux:	
Miscellaneous.....	62	Alton.....	23
Total.....	291	Hawarden.....	76
		Orange City.....	74
Palo Alto:		Rock Valley.....	38
Emmetsburg.....	69	Sioux Center.....	42
West Bend.....	15	Miscellaneous.....	41
Miscellaneous.....	10	Total.....	294
Total.....	94		
		Story:	
Plymouth:		Ames.....	204
Akron.....	41	Nevada.....	115
Kingsley.....	48	Story City.....	77
Le Mars.....	184	Miscellaneous.....	88
Remsen.....	88	Total.....	484
Miscellaneous.....	103		
Total.....	464	Tama:	
		Dysart.....	18
Pocahontas:		Gladbrook.....	14
Fonda.....	56	Tama.....	71
Pocahontas.....	70	Toledo.....	69
Rolfe.....	49	Traer.....	67
Miscellaneous.....	56	Miscellaneous.....	37
Total.....	231	Total.....	276

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

IOWA—Continued

County and city	Number of returns	County and city	Number of returns
Taylor:		Webster:	
Bedford.....	49	Fort Dodge.....	968
Lenox.....	21	Lehigh.....	31
Miscellaneous.....	25	Miscellaneous.....	147
Total.....	95	Total.....	1,146
Union:		Winnebago:	
Creston.....	240	Forest City.....	67
Miscellaneous.....	78	Lake Mills.....	33
Total.....	318	Miscellaneous.....	41
Van Buren:		Total.....	141
Farmington.....	11	Winneshiek:	
Miscellaneous.....	38	Calmar.....	39
Total.....	49	Decorah.....	141
Wapello:		Miscellaneous.....	12
Eddyville.....	35	Total.....	192
Eldon.....	86	Woodbury:	
Ottumwa.....	963	Correctionville.....	54
Miscellaneous.....	197	Sioux City.....	3,620
Total.....	1,281	Miscellaneous.....	218
Warren:		Total.....	3,892
Indianola.....	109	Worth:	
Miscellaneous.....	34	Manly.....	8
Total.....	143	Northwood.....	44
Washington:		Miscellaneous.....	16
Brighton.....	29	Total.....	68
Washington.....	174	Wright:	
Miscellaneous.....	48	Belmond.....	53
Total.....	251	Clarion.....	129
Wayne:		Dows.....	45
Allerton.....	18	Eagle Grove.....	198
Corydon.....	45	Miscellaneous.....	111
Humeston.....	21	Total.....	536
Seymour.....	30	State total.....	49,476
Miscellaneous.....	39		
Total.....	153		

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Allen:		Barber:	
Humboldt.....	74	Kiowa.....	58
Iola.....	191	Medicine Lodge.....	53
La Harpe.....	5	Miscellaneous.....	97
Miscellaneous.....	28	Total.....	208
Total.....	298	Barton:	
Anderson:		Ellinwood.....	96
Garnett.....	103	Great Bend.....	273
Miscellaneous.....	38	Hoisington.....	158
Total.....	141	Miscellaneous.....	127
Atchison:		Total.....	654
Atchison.....	450	Bourbon:	
Miscellaneous.....	30	Fort Scott.....	269
Total.....	480	Miscellaneous.....	20
		Total.....	289

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Brown:		Crawford:	
Hiawatha	96	Arcadia	33
Horton	110	Arma	47
Miscellaneous	75	Cherokee	20
Total	281	Croweburg	2
		Franklin	17
Butler:		Frontenac	38
Augusta	169	Girard	82
Douglass	44	Mulberry	73
Eldorado	482	Pittsburg	649
Miscellaneous	262	Radley	2
Total	957	Miscellaneous	45
		Total	1,008
Chase:		Decatur:	
Cottonwood Falls	58	Oberlin	87
Miscellaneous	63	Miscellaneous	42
Total	121	Total	129
Chautauqua:		Dickinson:	
Cedarvale	32	Abilene	234
Sedan	59	Herington	168
Miscellaneous	58	Solomon	28
Total	149	Miscellaneous	127
		Total	557
Cherokee:		Doniphan:	
Baxter Springs	199	Troy	35
Columbus	135	Miscellaneous	95
Galena	96	Total	130
Scammon	56	Douglas:	
Weir	34	Baldwin City	38
West Mineral	8	Lawrence	437
Miscellaneous	32	Miscellaneous	27
Total	560	Total	502
Cheyenne: Miscellaneous	136	Edwards:	
		Kinsley	176
Clark:		Miscellaneous	184
Ashland	57	Total	360
Miscellaneous	31	Elk:	
Total	88	Howard	51
Clay:		Miscellaneous	64
Clay Center	143	Total	115
Miscellaneous	68	Ellis:	
Total	211	Ellis	94
Cloud:		Hays	162
Clyde	29	Miscellaneous	24
Concordia	183	Total	280
Miscellaneous	84	Ellsworth:	
Total	296	Ellsworth	108
Coffey:		Wilson	45
Burlington	56	Miscellaneous	72
Miscellaneous	47	Total	225
Total	103	Finney:	
Comanche:		Garden City	180
Coldwater	63	Miscellaneous	18
Protection	36	Total	198
Miscellaneous	16	Ford:	
Total	115	Dodge City	297
Cowley:		Miscellaneous	212
Arkansas City	437	Total	509
Winfield	471		
Miscellaneous	64		
Total	972		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Franklin:		Kiowa:	
Ottawa.....	226	Greensburg.....	66
Miscellaneous.....	37	Miscellaneous.....	73
Total.....	263	Total.....	139
Geary:		Labette:	
Fort Riley.....	35	Chetopa.....	17
Junction City.....	229	Oswego.....	41
Miscellaneous.....	16	Parsons.....	430
Total.....	280	Miscellaneous.....	53
Gove: Miscellaneous.....	85	Total.....	541
Graham: Miscellaneous.....	39	Lane: Miscellaneous.....	28
Grant: Miscellaneous.....	37	Leavenworth:	
Gray: Miscellaneous.....	103	Fort Leavenworth.....	58
Greeley: Miscellaneous.....	12	Leavenworth.....	423
Greenwood:		National Military Home.....	5
Eureka.....	275	Miscellaneous.....	43
Miscellaneous.....	246	Total.....	529
Total.....	521	Lincoln:	
Hamilton:		Lincoln.....	60
Syracuse.....	23	Miscellaneous.....	52
Miscellaneous.....	2	Total.....	112
Total.....	25	Linn:	
Harper:		La Cygne.....	15
Anthony.....	61	Pleasanton.....	30
Harper.....	98	Miscellaneous.....	40
Miscellaneous.....	70	Total.....	85
Total.....	229	Logan: Miscellaneous.....	46
Harvey:		Lyon:	
Halstead.....	53	Emporia.....	444
Newton.....	372	Miscellaneous.....	88
Miscellaneous.....	65	Total.....	532
Total.....	490	McPherson:	
Haskell: Miscellaneous.....	71	Lindsborg.....	78
Hodgeman: Miscellaneous.....	50	McPherson.....	169
Jackson:		Miscellaneous.....	141
Holton.....	92	Total.....	388
Miscellaneous.....	35	Marion:	
Total.....	127	Florence.....	71
Jefferson:		Hillsboro.....	46
Valley Falls.....	40	Marion.....	133
Miscellaneous.....	92	Peabody.....	74
Total.....	132	Miscellaneous.....	96
Jewell:		Total.....	420
Mankato.....	35	Marshall:	
Miscellaneous.....	51	Blue Rapids.....	41
Total.....	86	Frankfort.....	47
Johnson:		Marysville.....	106
Olathe.....	95	Miscellaneous.....	31
Miscellaneous.....	183	Total.....	225
Total.....	278	Meade: Miscellaneous.....	211
Kearny: Miscellaneous.....	29	Miami:	
Kingman:		Osawatomie.....	93
Kingman.....	112	Paola.....	125
Miscellaneous.....	81	Miscellaneous.....	20
Total.....	193	Total.....	238

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Mitchell:		Pottawatomie:	
Beloit.....	104	St. Marys.....	55
Miscellaneous.....	53	Wamego.....	71
Total.....	157	Miscellaneous.....	91
Montgomery:		Total.....	217
Caney.....	87	Pratt:	
Cherryvale.....	88	Pratt.....	146
Coffeyville.....	343	Miscellaneous.....	78
Independence.....	412	Total.....	224
Miscellaneous.....	35	Rawlins: Miscellaneous.....	164
Total.....	965	Reno:	
Morris:		Haven.....	38
Council Grove.....	86	Hutchinson.....	579
Miscellaneous.....	66	Miscellaneous.....	64
Total.....	152	Total.....	681
Morton:		Republic:	
Elkhart.....	38	Belleville.....	77
Miscellaneous.....	9	Miscellaneous.....	104
Total.....	47	Total.....	181
Nemaha:		Rice:	
Sabetha.....	107	Lyons.....	119
Seneca.....	46	Sterling.....	77
Miscellaneous.....	12	Miscellaneous.....	80
Total.....	165	Total.....	276
Neosho:		Riley:	
Chanute.....	316	Manhattan.....	362
Erie.....	19	Miscellaneous.....	55
Miscellaneous.....	30	Total.....	417
Total.....	365	Rooks: Miscellaneous.....	58
Ness: Miscellaneous.....	82	Rush: Miscellaneous.....	180
Norton:		Russell:	
Norton.....	98	Russell.....	115
Miscellaneous.....	51	Miscellaneous.....	108
Total.....	149	Total.....	223
Osage:		Saline:	
Burlingame.....	29	Salina.....	561
Osage City.....	41	Miscellaneous.....	81
Miscellaneous.....	84	Total.....	642
Total.....	154	Scott:	
Osborne:		Scott City.....	36
Downs.....	21	Miscellaneous.....	5
Osborne.....	44	Total.....	41
Miscellaneous.....	34	Sedgwick:	
Total.....	99	Wichita.....	3,023
Ottawa:		Miscellaneous.....	197
Minneapolis.....	52	Total.....	3,220
Miscellaneous.....	63	Seward:	
Total.....	115	Liberal.....	168
Pawnee:		Miscellaneous.....	16
Larned.....	139	Total.....	184
Miscellaneous.....	105	Shawnee:	
Total.....	244	Topeka.....	2,035
Phillips:		Miscellaneous.....	47
Phillipsburg.....	55	Total.....	2,082
Miscellaneous.....	43		
Total.....	98		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

KANSAS—Continued

County and city	Number of returns	County and city	Number of returns
Sheridan: Miscellaneous.....	51	Trego:	
Sherman:		Wakeeney.....	49
Goodland.....	167	Miscellaneous.....	12
Miscellaneous.....	23	Total.....	61
Total.....	130	Wabaunsee: Miscellaneous.....	112
Smith:		Wallace: Miscellaneous.....	47
Smith Center.....	61	Washington:	
Miscellaneous.....	55	Washington.....	37
Total.....	116	Miscellaneous.....	118
Stafford:		Total.....	155
St. John.....	91	Wichita: Miscellaneous.....	15
Stafford.....	84	Wilson:	
Miscellaneous.....	51	Altoona.....	11
Total.....	226	Fredonia.....	113
Stanton: Miscellaneous.....	13	Neodesha.....	122
Stevens: Miscellaneous.....	52	Miscellaneous.....	21
Sumner:		Total.....	267
Caldwell.....	89	Woodson:	
Conway Springs.....	34	Yates Center.....	53
Mulvane.....	22	Miscellaneous.....	33
Wellington.....	252	Total.....	86
Miscellaneous.....	90	Wyandotte:	
Total.....	487	Bonner Springs.....	57
Thomas:		Rosedale.....	65
Colby.....	101	Kansas City.....	2,319
Miscellaneous.....	109	Miscellaneous.....	65
Total.....	210	Total.....	2,506
		State total.....	32,732

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Adair: Columbia.....	8	Boyd:	
Allen: Scottsville.....	16	Ashland.....	917
Anderson:		Catlettsburg.....	69
Lawrenceburg.....	43	Miscellaneous.....	5
Miscellaneous.....	1	Total.....	991
Total.....	44	Boyle:	
Ballard: Miscellaneous.....	12	Danville.....	295
Barren:		Miscellaneous.....	10
Glasgow.....	90	Total.....	305
Miscellaneous.....	9	Bracken:	
Total.....	99	Augusta.....	43
Bath: Miscellaneous.....	27	Miscellaneous.....	14
Bell:		Total.....	57
Middlesboro.....	227	Breathitt:	
Pineville.....	99	Jackson.....	32
Miscellaneous.....	37	Miscellaneous.....	3
Total.....	363	Total.....	35
Boone: Miscellaneous.....	54	Breckinridge:	
Bourbon:		Cloverport.....	21
Millersburg.....	14	Miscellaneous.....	22
Paris.....	390	Total.....	43
Miscellaneous.....	11	Bullitt: Miscellaneous.....	26
Total.....	415	Butler: Miscellaneous.....	5

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Caldwell:		Fayette:	
Princeton.....	83	Lexington.....	2,126
Miscellaneous.....	10	Miscellaneous.....	14
Total.....	93	Total.....	2,140
Calloway:		Fleming:	
Murray.....	46	Flemingsburg.....	23
Miscellaneous.....	3	Miscellaneous.....	9
Total.....	49	Total.....	32
Campbell:		Floyd:	
Bellevue.....	341	Prestonsburg.....	31
Dayton.....	294	Wayland.....	12
Fort Thomas.....	604	Weeksbury.....	7
Newport.....	1,286	Miscellaneous.....	53
Miscellaneous.....	63	Total.....	103
Total.....	2,588	Franklin:	
Carlisle:		Frankfort.....	354
Bardwell.....	2	Miscellaneous.....	3
Miscellaneous.....	5	Total.....	357
Total.....	7	Fulton:	
Carroll:		Fulton.....	91
Carrollton.....	41	Hickman.....	41
Miscellaneous.....	12	Miscellaneous.....	2
Total.....	53	Total.....	134
Carter:		Gallatin: Miscellaneous.....	11
Olive Hill.....	15	Garrard:	
Miscellaneous.....	20	Lancaster.....	32
Total.....	35	Miscellaneous.....	8
Casey: Miscellaneous.....	6	Total.....	40
Christian:		Grant: Miscellaneous.....	30
Hopkinsville.....	255	Graves:	
Miscellaneous.....	37	Mayfield.....	206
Total.....	292	Miscellaneous.....	6
Clark:		Total.....	212
Winchester.....	393	Grayson:	
Miscellaneous.....	7	Leitchfield.....	14
Total.....	400	Miscellaneous.....	12
Clay: Miscellaneous.....	15	Total.....	26
Crittenden:		Green: Miscellaneous.....	5
Marion.....	25	Greenup:	
Miscellaneous.....	5	Greenup.....	20
Total.....	30	Russell.....	136
Cumberland: Miscellaneous.....	3	Miscellaneous.....	38
Daviess:		Total.....	194
Owensboro.....	456	Hancock: Miscellaneous.....	14
Miscellaneous.....	17	Hardin:	
Total.....	473	Elizabethtown.....	52
Edmonson: Miscellaneous.....	12	Miscellaneous.....	16
Elliott: Miscellaneous.....	1	Total.....	68
Estill:		Harlan:	
Irvine.....	51	Harlan.....	141
Ravenna.....	63	Miscellaneous.....	292
Miscellaneous.....	7	Total.....	433
Total.....	121		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Harrison:		Laurel:	
Cynthiana.....	120	London.....	24
Miscellaneous.....	13	Miscellaneous.....	1
Total.....	133	Total.....	25
Hart: Miscellaneous.....	16	Lawrence:	
Henderson:		Louisa.....	47
Henderson.....	314	Miscellaneous.....	22
Miscellaneous.....	7	Total.....	69
Total.....	321	Lee:	
Henry:		Beattyville.....	15
Eminence.....	26	Miscellaneous.....	9
Miscellaneous.....	24	Total.....	24
Total.....	50	Leslie: Miscellaneous.....	3
Hickman:		Letcher:	
Clinton.....	4	Jenkins.....	40
Miscellaneous.....	3	Miscellaneous.....	86
Total.....	7	Total.....	126
Hopkins:		Lewis:	
Dawson Springs.....	33	Vanceburg.....	15
Earlington.....	44	Miscellaneous.....	12
Madisonville.....	167	Total.....	27
Mortons Gap.....	2	Lincoln:	
Miscellaneous.....	11	Stanford.....	36
Total.....	257	Miscellaneous.....	15
Jackson: Miscellaneous.....	4	Total.....	51
Jefferson:		Livingston: Miscellaneous.....	6
Louisville.....	13,283	Logan:	
Miscellaneous.....	303	Russellville.....	65
Total.....	13,586	Miscellaneous.....	24
Jessamine:		Total.....	89
Nicholasville.....	75	Lyon:	
Miscellaneous.....	10	Eddyville.....	19
Total.....	85	Miscellaneous.....	3
Johnson:		Total.....	22
Paintsville.....	62	McCracken:	
Van Lear.....	13	Paducah.....	840
Miscellaneous.....	9	Miscellaneous.....	2
Total.....	84	Total.....	842
Kenton:		McCreary: Miscellaneous.....	20
Covington.....	2,825	McLean: Miscellaneous.....	10
Ludlow.....	235	Madison:	
Miscellaneous.....	102	Berea.....	48
Total.....	3,162	Richmond.....	157
Knott: Miscellaneous.....	15	Miscellaneous.....	8
Knox:		Total.....	213
Barbourville.....	35	Magoffin: Miscellaneous.....	24
Miscellaneous.....	9	Marion:	
Total.....	44	Lebanon.....	55
Larue:		Miscellaneous.....	5
Hodgenville.....	20	Total.....	60
Miscellaneous.....	2	Marshall: Miscellaneous.....	13
Total.....	22	Martin: Miscellaneous.....	18

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

KENTUCKY—Continued

County and city	Number of returns	County and city	Number of returns
Mason:		Robertson: Miscellaneous.....	2
Maysville.....	216	Rockcastle: Miscellaneous.....	26
Miscellaneous.....	12	Rowan: Miscellaneous.....	22
Total.....	228	Russell: Miscellaneous.....	1
Meade: Miscellaneous.....	7	Scott:	
Menifee: Miscellaneous.....	1	Georgetown.....	187
		Miscellaneous.....	6
Mercer:		Total.....	193
Harrodsburg.....	101	Shelby:	
Miscellaneous.....	11	Shelbyville.....	110
Total.....	112	Miscellaneous.....	6
Metcalfe: Miscellaneous.....	1	Total.....	116
Monroe: Miscellaneous.....	3	Simpson: Franklin.....	32
Montgomery: Mount Sterling.....	157	Spencer: Miscellaneous.....	10
Morgan: Miscellaneous.....	11	Taylor: Campbellsville.....	36
Muhlenberg:		Todd:	
Central City.....	70	Elkton.....	9
Drakesboro.....	8	Miscellaneous.....	20
Greenville.....	66	Total.....	29
Miscellaneous.....	22	Trigg: Miscellaneous.....	16
Total.....	166	Trimble: Miscellaneous.....	3
Nelson:		Union:	
Bardstown.....	58	Morganfield.....	14
Miscellaneous.....	28	Sturgis.....	41
Total.....	86	Uniontown.....	16
Nicholas:		Miscellaneous.....	3
Carlisle.....	30	Total.....	74
Miscellaneous.....	1	Warren:	
Total.....	31	Bowling Green.....	289
Ohio: Miscellaneous.....	32	Miscellaneous.....	16
Oldham:		Total.....	305
La Grange.....	32	Washington: Springfield.....	44
Miscellaneous.....	38	Wayne: Monticello.....	13
Total.....	70	Webster:	
Owen: Miscellaneous.....	18	Providence.....	41
Pendleton:		Sebree.....	2
Falmouth.....	21	Miscellaneous.....	19
Miscellaneous.....	16	Total.....	62
Total.....	37	Whitley:	
Perry:		Corbin.....	89
Hazard.....	157	Williamsburg.....	61
Miscellaneous.....	84	Miscellaneous.....	21
Total.....	241	Total.....	171
Pike:		Wolfe: Miscellaneous.....	7
Hellier.....	5	Woodford:	
Pikeville.....	85	Versailles.....	101
Miscellaneous.....	167	Miscellaneous.....	43
Total.....	257	Total.....	144
Powell: Miscellaneous.....	2	State total.....	32,821
Pulaski:			
Burnside.....	36		
Somerset.....	110		
Miscellaneous.....	4		
Total.....	150		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

LOUISIANA

County and city	Number of returns	County and city	Number of returns
Acadia:		Catahoula:	
Crowley.....	200	Jonesville.....	10
Rayne.....	83	Miscellaneous.....	20
Miscellaneous.....	89	Total.....	30
Total.....	372	Claiborne:	
Allen:		Haynesville.....	197
Elizabeth.....	45	Homer.....	178
Kinder.....	16	Miscellaneous.....	11
Oakdale.....	87	Total.....	386
Miscellaneous.....	13	Concordia:	
Total.....	161	Ferriday.....	51
Ascension:		Vidalia.....	29
Donaldsonville.....	83	Miscellaneous.....	27
Miscellaneous.....	36	Total.....	107
Total.....	119	De Soto:	
Assumption:		Mansfield.....	159
Napoleonville.....	37	Miscellaneous.....	88
Miscellaneous.....	40	Total.....	247
Total.....	77	East Baton Rouge:	
Avoyelles:		Baton Rouge.....	1,776
Bunkie.....	51	Miscellaneous.....	159
Marksville.....	39	Total.....	1,935
Miscellaneous.....	45	East Carroll:	
Total.....	135	Lake Providence.....	95
Beauregard:		Miscellaneous.....	24
De Ridder.....	133	Total.....	119
Ludington.....	4	East Feliciana:	
Merryville.....	25	Jackson.....	5
Miscellaneous.....	15	Miscellaneous.....	35
Total.....	177	Total.....	40
Bienville:		Evangeline:	
Arcadia.....	50	Ville Platte.....	36
Miscellaneous.....	62	Miscellaneous.....	42
Total.....	112	Total.....	78
Bossier:		Franklin:	
Bossier.....	37	Winnsboro.....	58
Miscellaneous.....	126	Miscellaneous.....	55
Total.....	163	Total.....	113
Caddo:		Grant:	
Cedar Grove.....	52	Colfax.....	32
Oil City.....	49	Miscellaneous.....	47
Shreveport.....	4,312	Total.....	79
Vivian.....	65	Iberia:	
Miscellaneous.....	503	Jeanerette.....	72
Total.....	4,981	New Iberia.....	145
Calcasieu:		Miscellaneous.....	35
De Quincy.....	82	Total.....	252
Ged.....	9	Iberville:	
Lake Charles.....	726	Bayou Goula.....	11
Sulphur.....	45	Plaquemine.....	139
Vinton.....	85	White Castle.....	28
Westlake.....	12	Miscellaneous.....	21
Miscellaneous.....	24	Total.....	199
Total.....	983	Caldwell: Miscellaneous.....	54
Cameron: Miscellaneous.....	1	Cameron: Miscellaneous.....	1

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
Jackson:		Pointe Coupee:	
Eros.....	12	New Roads.....	24
Miscellaneous.....	32	Miscellaneous.....	70
Total.....	44	Total.....	94
Jefferson:		Rapides:	
Gretna.....	80	Alexandria.....	835
Kenner.....	32	Beyce.....	23
McDonoghville.....	37	Glenmora.....	32
Westwego.....	20	L.compte.....	37
Miscellaneous.....	100	Pineville.....	44
Total.....	269	Miscellaneous.....	232
Jefferson Davis:		Total.....	1,203
Jennings.....	93	Red River: Miscellaneous.....	85
Lake Arthur.....	16	Richland:	
Welsh.....	58	Alto.....	8
Miscellaneous.....	40	Rayville.....	70
Total.....	207	Miscellaneous.....	50
Lafayette:		Total.....	128
Lafayette.....	315	Sabine:	
Miscellaneous.....	48	Fisher.....	10
Total.....	363	Peason.....	14
La Fcurche:		Miscellaneous.....	48
Matthews.....	1	Total.....	72
Thibodaux.....	134	St. Bernard: Miscellaneous.....	85
Miscellaneous.....	85	St. Charles: Miscellaneous.....	98
Total.....	220	St. Helena: Miscellaneous.....	3
La Salle: Miscellaneous.....	126	St. James:	
Lincoln:		Lutcher.....	40
Ruston.....	192	Miscellaneous.....	69
Miscellaneous.....	29	Total.....	109
Total.....	221	St. John the Baptist:	
Livingston: Miscellaneous.....	32	Garyville.....	19
Madison:		Miscellaneous.....	42
Tallulah.....	100	Total.....	61
Miscellaneous.....	27	St. Landry:	
Total.....	127	Eunice.....	48
Morehouse:		Opelousas.....	195
Bastrop.....	156	Washington.....	16
Miscellaneous.....	60	Miscellaneous.....	82
Total.....	216	Total.....	341
Natchitoches:		St. Martin:	
Natchitoches.....	101	Breux Bridge.....	24
Miscellaneous.....	66	St. Martinville.....	24
Total.....	167	Miscellaneous.....	14
Orleans:		Total.....	62
New Orleans.....	19,430	St. Mary:	
Miscellaneous.....	679	Berwick.....	14
Total.....	20,109	Franklin.....	102
Ouachita:		Morgan City.....	112
Monroe.....	1,015	Patterson.....	49
West Monroe.....	78	Miscellaneous.....	38
Miscellaneous.....	144	Total.....	315
Total.....	1,237	St. Tammany:	
Plaquemine: Miscellaneous.....	46	Covington.....	83
		Madisonville.....	13
		Mandeville.....	24
		Slidell.....	73
		Miscellaneous.....	28
		Total.....	221

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

LOUISIANA—Continued

County and city	Number of returns	County and city	Number of returns
Tangipahoa:		Vernon—Continued.	
Amite.....	47	Miscellaneous.....	57
Hammond.....	200	Total.....	172
Independence.....	11	Washington:	
Kentwood.....	16	Bogalusa.....	254
Miscellaneous.....	102	Miscellaneous.....	33
Total.....	376	Total.....	287
Tensas: Miscellaneous.....	62	Webster:	
Terrebonne:		Minden.....	210
Houma.....	116	Miscellaneous.....	112
Miscellaneous.....	36	Total.....	322
Total.....	152	West Baton Rouge: Miscellaneous.....	57
Union: Miscellaneous.....	48	West Carroll: Miscellaneous.....	27
Vermillion:		West Feliciana: Miscellaneous.....	39
Abbeville.....	88	Winn:	
Gueydan.....	36	Winnfield.....	96
Miscellaneous.....	47	Miscellaneous.....	6
Total.....	171	Total.....	102
Vernon:		State total.....	38,996
Fullerton.....	19		
Leesville.....	96		

MAINE

Androscoggin:		Cumberland—Continued.	
Auburn.....	811	Cape Elizabeth.....	80
East Livermore.....	91	Cumberland.....	53
Lewiston.....	1,110	Freeport.....	53
Lisbon.....	62	Gorham.....	32
Mechanic Falls.....	53	Gray.....	12
Poland.....	20	Harpswell.....	5
Turner.....	8	New Gloucester.....	12
Webster.....	19	Portland.....	4,360
Miscellaneous.....	4	Scarborough.....	34
Total.....	2,178	South Portland.....	414
Aroostook:		Standish.....	8
Ashland.....	18	Westbrook.....	281
Blaine.....	4	Windham.....	37
Bridgewater.....	27	Yarmouth.....	57
Caribou.....	207	Miscellaneous.....	59
Eagle Lake.....	8	Total.....	5,805
Easton.....	43	Franklin:	
Fort Fairfield.....	184	Farmington.....	120
Fort Kent.....	52	Jay.....	14
Frenchville.....	3	Phillips.....	16
Grand Isle.....	1	Rangeley.....	48
Houlton.....	236	Wilton.....	65
Island Falls.....	8	Miscellaneous.....	106
Limestone.....	46	Total.....	369
Madawaska.....	3	Hancock:	
Mapleton.....	10	Bar Harbor.....	193
Mars Hill.....	52	Blue Hill.....	14
Monticello.....	27	Brooksville.....	1
Oakfield.....	7	Bucksport.....	31
Presque Isle.....	253	Deer Isle.....	6
St. Agatha.....	1	Ellsworth.....	91
Sherman.....	5	Gouldsboro.....	4
Stockholm.....	3	Mount Desert.....	62
Van Buren.....	40	Stonington.....	14
Washburn.....	14	Tremont.....	34
Miscellaneous.....	47	Miscellaneous.....	120
Total.....	1,299	Total.....	570
Cumberland:			
Bridgton.....	55		
Brunswick.....	292		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MAINE—Continued

County and city	Number of returns	County and city	Number of returns
Kennebec:		Piscataquis—Continued.	
Augusta.....	742	Sangerville.....	11
Benton.....	4	Miscellaneous.....	25
China.....	5	Total.....	310
Clinton.....	18	Sagadahoc:	
Gardiner.....	220	Bath.....	292
Hallowell.....	55	Bowdoinham.....	15
Monmouth.....	6	Richmond.....	37
Oakland.....	59	Topsham.....	30
Vassalboro.....	22	Miscellaneous.....	17
Waterville.....	755	Total.....	391
Winslow.....	8	Somerset:	
Winthrop.....	64	Anson.....	34
Miscellaneous.....	66	Bingham.....	25
Total.....	2,024	Fairfield.....	79
Knox:		Hartland.....	13
Camden.....	123	Madison.....	87
Rockland.....	315	Norridgewock.....	6
Rockport.....	24	Pittsfield.....	54
St. George.....	12	Skowhegan.....	142
Thomaston.....	66	Solon.....	4
Union.....	9	Miscellaneous.....	76
Vinalhaven.....	19	Total.....	520
Warren.....	16	Waldo:	
Miscellaneous.....	16	Belfast.....	175
Total.....	600	Searsport.....	18
Lincoln:		Stockton Springs.....	0
Boothbay.....	13	Winterport.....	6
Boothbay Harbor.....	51	Miscellaneous.....	68
Bristol.....	11	Total.....	267
Waldoboro.....	20	Washington:	
Wiscasset.....	23	Baileyville.....	42
Miscellaneous.....	78	Calais.....	110
Total.....	196	Cherryfield.....	13
Oxford:		Danforth.....	20
Bethel.....	51	East Machias.....	10
Dixfield.....	22	Eastport.....	87
Fryeburg.....	36	Harrington.....	8
Mexico.....	59	Jonesport.....	10
Norway.....	62	Lubec.....	32
Oxford.....	17	Machias.....	33
Paris.....	73	Machiasport.....	5
Rumford.....	297	Millbridge.....	10
Miscellaneous.....	87	Pembroke.....	3
Total.....	704	Perry.....	1
Penobscot:		Miscellaneous.....	48
Bangor.....	1,393	Total.....	432
Brewer.....	117	York:	
Corinna.....	15	Berwick.....	36
Dexter.....	77	Biddeford.....	327
East Millinocket.....	45	Buxton.....	25
Enfield.....	6	Eliot.....	13
Hampden.....	11	Hollis.....	8
Lincoln.....	49	Kennebunk.....	105
Millford.....	8	Kennebunkport.....	44
Millinocket.....	197	Kittery.....	116
Newport.....	25	Lebanon.....	10
Old Town.....	127	North Berwick.....	36
Orono.....	72	Old Orchard.....	3
Orrington.....	3	Parsonsfield.....	17
Patten.....	15	Saco.....	237
Miscellaneous.....	59	Sanford.....	514
Total.....	2,219	South Berwick.....	62
Piscataquis:		Wells.....	54
Brownville.....	30	York.....	112
Dover-Foxcroft.....	86	Miscellaneous.....	49
Greenville.....	52	Total.....	1,825
Guilford.....	41	State total.....	19,709
Milo.....	45		
Monson.....	20		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MARYLAND

County and city	Number of returns	County and city	Number of returns
Allegany:		Howard:	
Cumberland.....	1,619	Ellicott City.....	138
Frostburg.....	141	Miscellaneous.....	121
Lonaconing.....	57	Total.....	259
Mount Savage.....	47		
Westernport.....	62	Kent:	
Miscellaneous.....	108	Chestertown.....	113
Total.....	2,034	Miscellaneous.....	68
		Total.....	181
Anne Arundel:		Montgomery:	
Annapolis.....	677	Rockville.....	183
Miscellaneous.....	431	Takoma Park.....	477
Total.....	1,108	Miscellaneous.....	1,617
City of Baltimore	40,062	Total.....	2,277
Baltimore:		Prince George:	
Catonsville.....	556	Capitol Heights.....	16
Towson.....	297	Hyattsville.....	241
Miscellaneous.....	1,592	Laurel.....	120
Total.....	2,445	Mount Rainier.....	137
		Miscellaneous.....	676
Calvert: Miscellaneous	33	Total.....	1,190
Caroline:		Queen Anne:	
Denton.....	43	Centerville.....	72
Federalburg.....	31	Miscellaneous.....	52
Miscellaneous.....	76	Total.....	124
Total.....	150	St. Marys: Miscellaneous	69
Carroll:		Somerset:	
Union Bridge.....	44	Crisfield.....	74
Westminster.....	200	Miscellaneous.....	71
Miscellaneous.....	195	Total.....	145
Total.....	439	Talbot:	
Cecil:		Easton.....	216
Elkton.....	128	St. Michaels.....	24
North East.....	28	Miscellaneous.....	56
Port Deposit.....	47	Total.....	296
Miscellaneous.....	225	Washington:	
Total.....	428	Boonsboro.....	23
Charles: Miscellaneous	114	Hagerstown.....	1,193
Dorchester:		Williamsport.....	55
Cambridge.....	197	Miscellaneous.....	177
Hurlock.....	13	Total.....	1,448
Miscellaneous.....	35	Wicomico:	
Total.....	245	Salisbury.....	292
Frederick:		Miscellaneous.....	29
Brunswick.....	108	Total.....	321
Frederick.....	593	Worcester:	
Miscellaneous.....	210	Berlin.....	42
Total.....	911	Pocomoke City.....	76
Garrett:		Snow Hill.....	46
Oakland.....	63	Miscellaneous.....	55
Miscellaneous.....	61	Total.....	219
Total.....	124	Miscellaneous for the State:	
Harford:		Foreign.....	5,272
Aberdeen.....	106	From other districts.....	6,685
Belair.....	90	Total.....	67,160
Havre de Grace.....	152		
Miscellaneous.....	233		
Total.....	581		

TABLE II.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MASSACHUSETTS

County and city	Number of returns	County and city	Number of returns
Barnstable:		Essex—Continued.	
Barnstable.....	342	Ipswich.....	254
Bourne.....	170	Lawrence.....	2,754
Chatham.....	76	Lynn.....	5,751
Dennis.....	50	Lynnfield.....	59
Falmouth.....	248	Manchester.....	206
Harwich.....	94	Marblehead.....	638
Orleans.....	59	Merrimac.....	82
Provincetown.....	97	Methuen.....	637
Sandwich.....	62	Middleton.....	33
Yarmouth.....	67	Nahant.....	127
Miscellaneous.....	60	Newbury.....	45
Total.....	1,325	Newburyport.....	716
		North Andover.....	374
Berkshire:		Peabody.....	1,074
Adams.....	338	Rockport.....	139
Cheshire.....	31	Rowley.....	28
Clarksburg.....	2	Salem.....	2,513
Dalton.....	168	Salisbury.....	44
Great Barrington.....	274	Saugus.....	413
Hinsdale.....	17	Swampscott.....	1,049
Lanesborough.....	38	Wenham.....	59
Lee.....	178	West Newbury.....	11
Lenox.....	134	Miscellaneous.....	101
New Marlborough.....	7	Total.....	24,067
North Adams.....	912		
Pittsfield.....	2,560	Franklin:	
Sheffield.....	44	Buckland.....	4
Stockbridge.....	159	Colrain.....	21
West Stockbridge.....	9	Deerfield.....	89
Williamstown.....	253	Erving.....	18
Miscellaneous.....	45	Greenfield.....	740
Total.....	5,169	Montague.....	266
		Northfield.....	69
Bristol:		Orange.....	188
Acushnet.....	35	Shelburne.....	84
Attleboro.....	1,163	Sunderland.....	18
Dartmouth.....	207	Whately.....	12
Dighton.....	81	Miscellaneous.....	58
Easton.....	186	Total.....	1,567
Fairhaven.....	372		
Fall River.....	3,473	Hampden:	
Freetown.....	35	Agawam.....	126
Mansfield.....	275	Chester.....	49
New Bedford.....	3,643	Chicopee.....	1,022
North Attleboro.....	474	East Longmeadow.....	27
Norton.....	110	Holyoke.....	3,099
Raynham.....	43	Longmeadow.....	496
Rehoboth.....	10	Ludlow.....	168
Seekonk.....	32	Monson.....	109
Somerset.....	98	Palmer.....	297
Swansea.....	84	Russell.....	36
Taunton.....	1,418	Southwick.....	15
Westport.....	56	Springfield.....	8,638
Miscellaneous.....	6	Westfield.....	709
Total.....	11,801	West Springfield.....	186
		Wilbraham.....	59
Dukes:		Miscellaneous.....	47
Edgartown.....	43	Total.....	15,083
Oak Bluffs.....	24		
Tisbury.....	85	Hampshire:	
Miscellaneous.....	7	Amherst.....	303
Total.....	159	Belchertown.....	18
		Easthampton.....	263
Essex:		Hadley.....	215
Amesbury.....	500	Hatfield.....	50
Andover.....	738	Huntington.....	37
Beverly.....	1,309	Northampton.....	1,124
Danvers.....	512	South Hadley.....	141
Essex.....	47	Ware.....	245
Georgetown.....	57	Williamsburg.....	43
Gloucester.....	883	Miscellaneous.....	71
Groveland.....	55	Total.....	2,517
Hamilton.....	144		
Haverhill.....	2,715		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Middlesex:		Norfolk—Continued.	
Acton.....	123	Stoughton.....	284
Arlington.....	2,661	Walpole.....	366
Ashland.....	107	Wellesley.....	1,362
Ayer.....	156	Westwood.....	130
Bedford.....	102	Weymouth.....	737
Belmont.....	2,061	Wrentham.....	90
Billerica.....	181	Miscellaneous.....	94
Cambridge.....	7,104		
Chelmsford.....	192	Total.....	22,507
Concord.....	586		
Draeut.....	62	Plymouth:	
Everett.....	1,580	Abington.....	240
Framingham.....	1,286	Bridgewater.....	299
Groton.....	163	Brockton.....	3,777
Holliston.....	110	Duxbury.....	86
Hopkinton.....	97	East Bridgewater.....	71
Hudson.....	310	Hanover.....	133
Lexington.....	727	Hanson.....	45
Lincoln.....	114	Hingham.....	519
Littleton.....	65	Hull.....	86
Lowell.....	3,307	Kingston.....	108
Malden.....	2,747	Lakeville.....	5
Marlborough.....	532	Marion.....	94
Maynard.....	219	Marshfield.....	107
Medford.....	3,102	Mattapoisett.....	57
Melrose.....	2,169	Middleborough.....	368
Natick.....	641	Norwell.....	38
Newton.....	7,384	Pembroke.....	30
North Reading.....	22	Plymouth.....	666
Pepperell.....	90	Rochester.....	8
Reading.....	671	Rockland.....	547
Sherborn.....	47	Scituate.....	209
Shirley.....	42	Wareham.....	224
Somerville.....	6,386	West Bridgewater.....	59
Stoneham.....	508	Whitman.....	304
Stow.....	40	Miscellaneous.....	162
Sudbury.....	54		
Tewksbury.....	39	Total.....	8,242
Townsend.....	36		
Tyngsborough.....	18	Suffolk:	
Wakefield.....	817	Boston.....	50,212
Waltham.....	1,570	Chelsea.....	1,271
Watertown.....	2,076	Revere.....	1,031
Wayland.....	141	Winthrop.....	1,499
Westford.....	77	Miscellaneous.....	118
Weston.....	307		
Wilmington.....	125	Total.....	54,131
Winchester.....	1,562		
Woburn.....	836	Worcester:	
Miscellaneous.....	53	Ashburnham.....	64
Total.....	53,405	Athol.....	454
		Auburn.....	329
Nantucket: Nantucket.....	195	Barre.....	81
		Blackstone.....	46
Norfolk:		Brookfield.....	77
Avon.....	52	Carlton.....	76
Bellingham.....	34	Clinton.....	360
Braintree.....	813	Douglas.....	71
Brookline.....	8,807	Dudley.....	35
Canton.....	356	Fitchburg.....	2,093
Cohasset.....	275	Gardner.....	675
Dedham.....	860	Grafton.....	205
Foxborough.....	146	Hardwick.....	43
Franklin.....	347	Harvard.....	60
Holbrook.....	117	Helden.....	110
Medfield.....	79	Hopedale.....	130
Medway.....	104	Hubbardston.....	7
Millis.....	68	Lancaster.....	121
Milton.....	1,486	Leicester.....	132
Needham.....	768	Leominster.....	740
Norfolk.....	45	Lunenburg.....	30
Norwood.....	744	Millford.....	2,522
Plainville.....	46	Millbury.....	205
Quincy.....	3,849	Millville.....	44
Randolph.....	224	Northboro.....	221
Sharon.....	224	Northbridge.....	281
		North Brookfield.....	70

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MASSACHUSETTS—Continued

County and city	Number of returns	County and city	Number of returns
Worcester—Continued.		Worcester—Continued.	
Oxford.....	93	Webster.....	705
Rutland.....	53	Westboro.....	171
Shrewsbury.....	226	West Boylston.....	36
Southboro.....	136	West Brookfield.....	22
Southbridge.....	456	Westminster.....	35
Spencer.....	202	Winchendon.....	201
Sterling.....	34	Worcester.....	11,637
Sturbridge.....	22	Miscellaneous.....	153
Sutton.....	27		
Templeton.....	79	Total.....	23,874
Upton.....	26		
Uxbridge.....	206	State total.....	224,042
Warren.....	72		

MICHIGAN

Alcona: Miscellaneous.....	31	Berrien:	
Alger:		Benton Harbor.....	730
Munising.....	120	Berrien Springs.....	40
Miscellaneous.....	20	Buchanan.....	155
Total.....	140	Niles.....	380
Allegan:		New Buffalo.....	39
Allegan.....	130	St. Joseph.....	270
Otsego.....	83	Three Oaks.....	60
Plainwell.....	80	Watervliet.....	53
Miscellaneous.....	130	Miscellaneous.....	152
Total.....	423	Total.....	1,879
Alpena:		Branch:	
Alpena.....	385	Bronson.....	60
Miscellaneous.....	9	Coldwater.....	210
Total.....	394	Quincy.....	27
Antrim:		Union City.....	23
Mancelona.....	27	Miscellaneous.....	3
Miscellaneous.....	75	Total.....	323
Total.....	102	Calhoun:	
Arenac: Miscellaneous.....	50	Albion.....	275
Baraga:		Battle Creek.....	2,140
Baraga.....	22	Homer.....	35
L'Anse.....	120	Marshall.....	190
Miscellaneous.....	36	Miscellaneous.....	42
Total.....	178	Total.....	2,682
Barry:		Cass:	
Hastings.....	145	Cassopolis.....	50
Nashville.....	29	Dowagiac.....	240
Miscellaneous.....	56	Marcellus.....	29
Total.....	230	Miscellaneous.....	12
Bay:		Total.....	331
Bay City.....	1,520	Charlevoix:	
Essexville.....	32	Boyne City.....	60
Miscellaneous.....	50	Charlevoix.....	80
Total.....	1,602	East Jordan.....	54
Benzie:		Miscellaneous.....	14
Frankfort.....	62	Total.....	208
Miscellaneous.....	31	Cheboygan:	
Total.....	93	Cheboygan.....	140
		Miscellaneous.....	46
		Total.....	186
		Chippewa:	
		Sault Ste. Marie.....	320
		Miscellaneous.....	24
		Total.....	344

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Clare:		Grand Traverse:	
Clare.....	40	Traverse City.....	330
Miscellaneous.....	13	Miscellaneous.....	16
Total.....	53	Total.....	346
Clinton:		Gratiot:	
Ovid.....	25	Alma.....	180
St. Johns.....	110	Ithaca.....	68
Miscellaneous.....	31	St. Louis.....	33
Total.....	166	Miscellaneous.....	60
Crawford:		Total.....	341
Grayling.....	60	Hillsdale:	
Miscellaneous.....	7	Hillsdale.....	190
Total.....	67	Jonesville.....	19
Delta:		Reading.....	23
Escanaba.....	520	Miscellaneous.....	42
Gladstone.....	110	Total.....	274
Wells.....	17	Houghton:	
Miscellaneous.....	39	Atlantic Mine.....	13
Total.....	686	Baltic.....	9
Dickinson:		Calumet.....	220
Iron Mountain.....	620	Chassell.....	20
Norway.....	95	Dollar Bay.....	10
Vulcan.....	18	Hancock.....	232
Miscellaneous.....	20	Houghton.....	245
Total.....	753	Hubbell.....	33
Eaton:		Kearsarge.....	1
Bellevue.....	21	Lake Linden.....	70
Charlotte.....	160	Laurium.....	140
Eaton Rapids.....	92	Painesdale.....	6
Grand Ledge.....	110	South Range.....	11
Miscellaneous.....	51	Trimountain.....	1
Total.....	434	Miscellaneous.....	25
Emmet:		Total.....	1,036
Harbor Springs.....	74	Huron:	
Pellston.....	17	Bad Axe.....	100
Petoskey.....	260	Harbor Beach.....	84
Miscellaneous.....	28	Sebewaing.....	23
Total.....	379	Miscellaneous.....	173
Genesee:		Total.....	380
Clio.....	50	Ingham:	
Fenton.....	101	East Lansing.....	140
Flint.....	5,931	Lansing.....	3,190
Flushing.....	42	Leslie.....	18
Mount Morris.....	53	Mason.....	85
Miscellaneous.....	161	Williamston.....	20
Total.....	6,338	Miscellaneous.....	55
Gladwin:		Total.....	3,508
Gladwin.....	40	Ionia:	
Miscellaneous.....	11	Belding.....	100
Total.....	51	Ionia.....	340
Gogebic:		Lake Odessa.....	45
Anvil location.....	29	Lyons.....	12
Bessemer.....	138	Portland.....	34
Ironwood.....	623	Miscellaneous.....	52
Wakefield.....	52	Total.....	583
Miscellaneous.....	58	Iosco:	
Total.....	900	East Tawas.....	36
		Tawas City.....	20
		Miscellaneous.....	15
		Total.....	71

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Iron:		Luce:	
Amasa.....	9	Newberry.....	95
Caspian.....	30	Miscellaneous.....	18
Crystal Falls.....	95	Total.....	113
Iron River.....	200	Mackinac:	
Stambaugh.....	45	St. Ignace.....	40
Miscellaneous.....	19	Miscellaneous.....	54
Total.....	398	Total.....	94
Isabella:		Macomb:	
Mount Pleasant.....	145	Halfway.....	214
Miscellaneous.....	54	Mount Clemens.....	880
Total.....	199	New Baltimore.....	31
Jackson:		Richmond.....	38
Jackson.....	2,580	Romeo.....	80
Miscellaneous.....	148	Roseville.....	50
Total.....	2,728	Miscellaneous.....	320
Kalamazoo:		Total.....	1,613
Kalamazoo.....	2,800	Manistee:	
Vicksburg.....	46	Arcadia.....	7
Miscellaneous.....	152	Manistee.....	261
Total.....	2,998	Miscellaneous.....	32
Kalkaska:		Total.....	300
Kalkaska.....	3	Marquette:	
Miscellaneous.....	13	Champion.....	8
Total.....	16	Ishpeming.....	304
Kent:		Marquette.....	610
Cedar Springs.....	33	Negaunee.....	149
Grand Rapids.....	13,780	Republic.....	17
Lowell.....	90	Miscellaneous.....	39
Rockford.....	80	Total.....	1,127
Sparta.....	51	Mason:	
Miscellaneous.....	105	Ludington.....	280
Total.....	14,139	Scottville.....	22
Keweenaw:		Miscellaneous.....	3
Mohawk.....	14	Total.....	305
Miscellaneous.....	29	Mecosta:	
Total.....	43	Big Rapids.....	140
Lake: Miscellaneous.....	9	Miscellaneous.....	40
Lapeer:		Total.....	180
Almont.....	34	Menominee:	
Imlay City.....	63	Hermansville.....	15
Lapeer.....	140	Menominee.....	360
Miscellaneous.....	134	Miscellaneous.....	36
Total.....	371	Total.....	411
Leelanau: Miscellaneous.....	38	Midland:	
Lenawee:		Midland.....	281
Adrian.....	500	Miscellaneous.....	21
Blissfield.....	45	Total.....	302
Clinton.....	32	Missaukee: Miscellaneous.....	39
Hudson.....	73	Monroe:	
Morenci.....	42	Dundee.....	16
Tecumseh.....	95	Monroe.....	800
Miscellaneous.....	121	Miscellaneous.....	70
Total.....	908	Total.....	886
Livingston:		Montcalm:	
Fowlerville.....	49	Carson City.....	40
Howell.....	163	Greenville.....	160
Miscellaneous.....	75		
Total.....	287		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Montcalm—Continued.		Ottawa—Continued.	
Howard City.....	21	Spring Lake.....	55
Miscellaneous.....	123	Zeeland.....	120
Total.....	344	Miscellaneous.....	61
		Total.....	1,254
Muskegon:		Presque Isle:	
Montague.....	20	Onaway.....	19
Muskegon.....	1,415	Rogers City.....	115
Muskegon Heights.....	660	Miscellaneous.....	16
Whitehall.....	42	Total.....	150
Miscellaneous.....	35		
Total.....	2,172	Roscommon: Miscellaneous.....	
		16	
Montmorency: Miscellaneous.....		Saginaw:	
21		Carrollton.....	10
		Chesaning.....	48
Newaygo:		Saginaw.....	3,238
Fremont.....	67	St. Charles.....	47
Newaygo.....	32	Miscellaneous.....	122
Miscellaneous.....	30	Total.....	3,465
Total.....	129		
Oakland:		St. Clair:	
Berkley.....	32	Algonac.....	105
Birmingham.....	1,040	Marine City.....	160
Clawson.....	45	Marysville.....	26
Farmington.....	202	Port Huron.....	1,510
Ferndale.....	566	St. Clair.....	170
Holly.....	78	Yale.....	26
Milford.....	91	Miscellaneous.....	72
Orion.....	71	Total.....	2,069
Oxford.....	90		
Pleasant Ridge.....	140	St. Joseph:	
Pontiac.....	2,250	Constantine.....	60
Rochester.....	200	Sturgis.....	240
Royal Oak.....	1,410	Three Rivers.....	290
Miscellaneous.....	108	Miscellaneous.....	75
Total.....	6,323	Total.....	665
		Sanilac:	
Oceana:		Croswell.....	36
Hart.....	66	Marlette.....	20
Pentwater.....	21	Sandusky.....	44
Shelby.....	31	Miscellaneous.....	89
Miscellaneous.....	25	Total.....	189
Total.....	143		
Ogemaw:		Schoolcraft:	
West Branch.....	33	Manistique.....	150
Miscellaneous.....	11	Miscellaneous.....	3
Total.....	44	Total.....	153
		Shiawassee:	
Ontonagon:		Corunna.....	25
Greenland.....	5	Durand.....	98
Ontonagon.....	80	Owosso.....	430
Rockland.....	3	Miscellaneous.....	82
Miscellaneous.....	41	Total.....	635
Total.....	129		
Osceola:		Tuscola:	
Ewart.....	32	Caro.....	100
Reed City.....	55	Cass City.....	40
Miscellaneous.....	28	Vassar.....	31
Total.....	115	Miscellaneous.....	76
		Total.....	247
Oscoda: Miscellaneous.....		Van Buren:	
14		Bangor.....	40
Otsego: Gaylord.....		Decatur.....	30
43		Hartford.....	57
Ottawa:			
Coopersville.....	28		
Grand Haven.....	320		
Holland.....	670		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MICHIGAN—Continued

County and city	Number of returns	County and city	Number of returns
Van Buren—Continued.		Wayne—Continued.	
Lawton.....	30	Fordson (formerly Springwells).....	582
Paw Paw.....	100	Grosse Ile.....	80
South Haven.....	172	Grosse Pointe.....	1,600
Miscellaneous.....	48	Hamtramck.....	580
Total.....	477	Highland Park.....	2,650
Washtenaw:		Lincoln Park.....	120
Ann Arbor.....	1,650	Northville.....	230
Chelsea.....	60	Plymouth.....	300
Manchester.....	30	River Rouge.....	490
Milan.....	70	Trenton.....	210
Saline.....	61	Wayne.....	240
Ypsilanti.....	610	Wyandotte.....	1,020
Miscellaneous.....	36	Miscellaneous.....	206
Total.....	2,517	Total.....	102,092
Wayne:		Wexford:	
Brightmoor.....	28	Cadillac.....	320
Dearborn.....	740	Miscellaneous.....	11
Detroit.....	92,775	Total.....	331
Ecorse.....	240	State total.....	176,804
Eloise.....	1		

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Aitkin:		Brown—Continued.	
Aitkin.....	40	Miscellaneous.....	19
Miscellaneous.....	43	Total.....	317
Total.....	83	Carlton:	
Anoka:		Cloquet.....	228
Anoka.....	89	Miscellaneous.....	92
Miscellaneous.....	23	Total.....	320
Total.....	112	Carver:	
Becker:		Chaska.....	49
Detroit Lakes.....	136	Miscellaneous.....	91
Frazee.....	21	Total.....	140
Miscellaneous.....	30	Cass:	
Total.....	187	Cass Lake.....	66
Beltrami:		Miscellaneous.....	56
Bemidji.....	204	Total.....	122
Miscellaneous.....	31	Chippewa:	
Total.....	235	Montevideo.....	105
Benton:		Miscellaneous.....	50
Sauk Rapids.....	22	Total.....	155
Miscellaneous.....	33	Chisago: Miscellaneous.....	108
Total.....	55	Clay:	
Big Stone:		Barnesville.....	37
Graceville.....	31	Moorhead.....	204
Ortonville.....	68	Miscellaneous.....	102
Miscellaneous.....	34	Total.....	343
Total.....	133	Clearwater: Miscellaneous.....	32
Blue Earth:		Cook: Miscellaneous.....	9
Lake Crystal.....	11	Cottonwood:	
Mankato.....	578	Mountain Lake.....	21
Miscellaneous.....	34	Windom.....	68
Total.....	623	Miscellaneous.....	34
Brown:		Total.....	123
New Ulm.....	204		
Sleepy Eye.....	43		
Springfield.....	51		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Crow Wing:		Houston:	
Brainerd.....	221	Caledonia.....	44
Crosby.....	77	Miscellaneous.....	64
Ironton.....	37	Total.....	108
Miscellaneous.....	47	Hubbard:	
Total.....	382	Akeley.....	10
Dakota:		Park Rapids.....	47
Farmington.....	27	Miscellaneous.....	7
Hastings.....	74	Total.....	64
South St. Paul.....	306	Isanti:	
Miscellaneous.....	94	Cambridge.....	22
Total.....	501	Miscellaneous.....	68
Dodge:		Total.....	90
Kasson.....	32	Itasca:	
Miscellaneous.....	63	Bovey.....	34
Total.....	95	Coleraine.....	52
Douglas:		Deer River.....	1
Alexandria.....	112	Grand Rapids.....	90
Osakis.....	28	Nashwauk.....	67
Miscellaneous.....	32	Miscellaneous.....	117
Total.....	172	Total.....	361
Fairbault:		Jackson:	
Blue Earth.....	81	Jackson.....	63
Wells.....	42	Lakefield.....	30
Winnebago.....	43	Miscellaneous.....	54
Miscellaneous.....	62	Total.....	147
Total.....	228	Kanabec:	
Fillmore:		Mora.....	12
Chatfield.....	11	Miscellaneous.....	15
Lanesboro.....	27	Total.....	27
Preston.....	36	Kandiyohi:	
Rushford.....	7	Willmar.....	170
Spring Valley.....	34	Miscellaneous.....	91
Miscellaneous.....	74	Total.....	261
Total.....	189	Kittson:	
Freeborn:		Hallock.....	26
Albert Lea.....	364	Miscellaneous.....	24
Miscellaneous.....	75	Total.....	50
Total.....	439	Koochiching:	
Goodhue:		International Falls.....	204
Cannon Falls.....	26	Miscellaneous.....	36
Kenyon.....	37	Total.....	240
Red Wing.....	323	Lac qui Parle:	
Zumbrota.....	41	Dawson.....	52
Miscellaneous.....	61	Madison.....	42
Total.....	488	Miscellaneous.....	19
Grant: Miscellaneous.....	80	Total.....	113
Hennepin:		Lake:	
Edina.....	6	Two Harbors.....	170
Excelsior.....	113	Miscellaneous.....	4
Hopkins.....	114	Total.....	174
Minneapolis.....	24,790	Lake of the Woods:	
Richfield.....	13	Baudette.....	21
Robbinsdale.....	98	Miscellaneous.....	6
St. Louis Park.....	16	Total.....	27
Miscellaneous.....	221		
Total.....	25,371		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Le Sueur:		Nobles:	
Le Sueur.....	53	Adrian.....	23
Montgomery.....	23	Worthington.....	119
New Prague.....	42	Miscellaneous.....	67
Waterville.....	18	Total.....	209
Miscellaneous.....	44		
Total.....	180	Norman:	
Lincoln: Miscellaneous.....	74	Ada.....	38
		Miscellaneous.....	55
Lyon:		Total.....	93
Marshall.....	111	Olmsted:	
Tracy.....	92	Rochester.....	918
Miscellaneous.....	78	Miscellaneous.....	70
Total.....	281	Total.....	988
McLeod:		Ottertail:	
Glencoe.....	50	Fergus Falls.....	340
Hutchinson.....	91	Pelican Rapids.....	24
Miscellaneous.....	60	Perham.....	36
Total.....	201	Miscellaneous.....	101
		Total.....	501
Mahnomen:		Pennington:	
Mahnomen.....	15	Thief River Falls.....	90
Miscellaneous.....	6	Miscellaneous.....	8
Total.....	21	Total.....	98
Marshall:		Pine:	
Warren.....	52	Pine City.....	28
Miscellaneous.....	60	Sandstone.....	23
Total.....	112	Miscellaneous.....	56
		Total.....	107
Martin:		Pipestone:	
Fairmont.....	187	Pipestone.....	125
Miscellaneous.....	102	Miscellaneous.....	52
Total.....	289	Total.....	177
Meeker:		Polk:	
Litchfield.....	85	Crookston.....	221
Miscellaneous.....	84	East Grand Forks.....	81
Total.....	169	Fosston.....	16
		Miscellaneous.....	80
Mille Lacs:		Total.....	398
Milaca.....	23	Pope:	
Princeton.....	32	Glenwood.....	73
Miscellaneous.....	29	Miscellaneous.....	36
Total.....	84	Total.....	109
Morrison:		Ramsey:	
Little Falls.....	136	North St. Paul.....	63
Miscellaneous.....	53	St. Paul.....	13,594
Total.....	189	White Bear Lake.....	187
Mower:		Miscellaneous.....	23
Austin.....	357	Total.....	13,867
Miscellaneous.....	76	Red Lake:	
Total.....	433	Red Lake Falls.....	15
Murray:		Miscellaneous.....	14
Slayton.....	39	Total.....	29
Miscellaneous.....	52	Redwood:	
Total.....	91	Redwood Falls.....	73
Nicollet:		Miscellaneous.....	94
St. Peter.....	91	Total.....	167
Miscellaneous.....	21		
Total.....	112		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Renville:		Stevens:	
Fairfax.....	10	Morris.....	71
Olivia.....	72	Miscellaneous.....	36
Renville.....	44	Total.....	107
Miscellaneous.....	145		
Total.....	271	Swift:	
Rice:		Appleton.....	41
Faribault.....	306	Benson.....	74
Northfield.....	162	Miscellaneous.....	38
Miscellaneous.....	18	Total.....	153
Total.....	486		
Rock:		Todd:	
Luverne.....	102	Long Prairie.....	42
Miscellaneous.....	37	Staples.....	63
Total.....	139	Miscellaneous.....	56
		Total.....	161
Roseau:		Traverse:	
Roseau.....	17	Browns Valley.....	23
Warroad.....	12	Wheaton.....	50
Miscellaneous.....	15	Miscellaneous.....	14
Total.....	44	Total.....	87
St. Louis:		Wabasha:	
Aurora.....	28	Lake City.....	93
Biwabik.....	24	Plainview.....	24
Buhl.....	29	Wabasha.....	42
Chisholm.....	204	Miscellaneous.....	65
Duluth.....	5,136	Total.....	224
Ely.....	170		
Eveleth.....	306	Wadena:	
Gilbert.....	49	Wadena.....	95
Iibbing.....	816	Miscellaneous.....	22
Kinney.....	5	Total.....	117
Mountain Iron.....	6		
Proctor.....	170	Waseca:	
Tower.....	26	Janesville.....	22
Virginia.....	444	Waseca.....	109
Miscellaneous.....	19	Miscellaneous.....	29
Total.....	7,432	Total.....	160
Scott:		Washington:	
Belleplaine.....	14	Stillwater.....	257
Jordan.....	28	Miscellaneous.....	69
Shakopee.....	58	Total.....	326
Miscellaneous.....	20		
Total.....	120	Watsonwan:	
Sherburne: Miscellaneous.....	69	Madelia.....	33
		St. James.....	111
Sibley:		Miscellaneous.....	29
Winthrop.....	27	Total.....	173
Miscellaneous.....	102		
Total.....	129	Wilkin:	
Stearns:		Breckenridge.....	102
Melrose.....	34	Miscellaneous.....	57
Paynesville.....	37	Total.....	159
St. Cloud.....	544		
Sauk Center.....	75	Winona:	
Miscellaneous.....	136	St. Charles.....	17
Total.....	826	Winona.....	680
Steele:		Miscellaneous.....	34
Blooming Prairie.....	18	Total.....	731
Owatonna.....	196		
Miscellaneous.....	16		
Total.....	230		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MINNESOTA—Continued

County and city	Number of returns	County and city	Number of returns
Wright:		Yellow Medicine:	
Buffalo.....	51	Canby.....	62
Cokato.....	36	Granite Falls.....	58
Delano.....	32	Miscellaneous.....	58
Monticello.....	12	Total.....	178
Miscellaneous.....	91		
Total.....	222	State total.....	64,227

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Adams:		Clay:	
Natchez.....	499	West Point.....	96
Miscellaneous.....	2	Miscellaneous.....	4
Total.....	501	Total.....	100
Alcorn:		Coahoma:	
Corinth.....	201	Clarksdale.....	572
Miscellaneous.....	1	Miscellaneous.....	253
Total.....	202	Total.....	825
Amite:		Copiah:	
Gloster.....	21	Crystal Springs.....	48
Miscellaneous.....	13	Hazelhurst.....	72
Total.....	34	Miscellaneous.....	24
Attala:		Total.....	144
Kosciusko.....	94	Covington:	
Miscellaneous.....	22	Collins.....	20
Total.....	116	Miscellaneous.....	18
Benton: Miscellaneous.....	3	Total.....	38
Bolivar:		DeSoto: Miscellaneous.....	74
Cleveland.....	103	Forrest:	
Rosedale.....	71	Hattiesburg.....	631
Shaw.....	71	Miscellaneous.....	8
Shelby.....	64	Total.....	639
Miscellaneous.....	301	Franklin:	
Total.....	610	Bude.....	23
Calhoun: Miscellaneous.....	12	Miscellaneous.....	20
Carroll: Miscellaneous.....	31	Total.....	43
Chickasaw:		George: Miscellaneous.....	13
Houston.....	31	Greene: Miscellaneous.....	40
Okolona.....	58	Grenada:	
Miscellaneous.....	2	Grenada.....	148
Total.....	91	Miscellaneous.....	17
Choctaw:		Total.....	165
Ackerman.....	15	Hancock:	
Miscellaneous.....	2	Bay St. Louis.....	73
Total.....	17	Miscellaneous.....	29
Claiborne:		Total.....	102
Port Gibson.....	55	Harrison:	
Miscellaneous.....	11	Biloxi.....	386
Total.....	66	Gulfport.....	530
Clarke:		Lyman.....	12
Quitman.....	38	Pass Christian.....	76
Stonewall.....	4	Miscellaneous.....	147
Miscellaneous.....	33	Total.....	1,151
Total.....	75		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Hinds:		Lincoln:	
Jackson.....	1,756	Brookhaven.....	196
Miscellaneous.....	136	Norfield.....	9
Total.....	1,892	Miscellaneous.....	6
		Total.....	211
Holmes:		Lowndes:	
Durant.....	84	Columbus.....	341
Lexington.....	83	Miscellaneous.....	19
Miscellaneous.....	115	Total.....	360
Total.....	282		
Humphreys:		Madison:	
Belzoni.....	98	Canton.....	207
Miscellaneous.....	44	Miscellaneous.....	27
Total.....	142	Total.....	234
Issaquena: Miscellaneous.....	32		
Itawamba: Miscellaneous.....	6	Marion:	
Jackson:		Columbia.....	90
Moss Point.....	43	Miscellaneous.....	12
Pascagoula.....	57	Total.....	102
Pecan Springs.....	74		
Miscellaneous.....	10	Marshall:	
Total.....	184	Holly Springs.....	57
Jasper: Miscellaneous.....	28	Miscellaneous.....	19
Jefferson: Miscellaneous.....	51	Total.....	76
Jefferson Davis: Miscellaneous.....	18		
Jones:		Monroe:	
Ellisville.....	30	Aberdeen.....	103
Laurel.....	540	Amory.....	56
Miscellaneous.....	20	Miscellaneous.....	10
Total.....	590	Total.....	169
Kemper: Miscellaneous.....	60	Montgomery:	
LaFayette:		Winona.....	63
Oxford.....	46	Miscellaneous.....	18
Miscellaneous.....	1	Total.....	81
Total.....	47		
Lamar:		Neshoba:	
Lumberton.....	62	Philadelphia.....	49
Sumrall.....	14	Miscellaneous.....	5
Miscellaneous.....	12	Total.....	54
Total.....	88		
Lauderdale:		Newton:	
Meridian.....	1,036	Newton.....	27
Miscellaneous.....	112	Union.....	27
Total.....	1,148	Miscellaneous.....	11
Lawrence: Miscellaneous.....	35	Total.....	65
Leake: Miscellaneous.....	16		
Lee:		Noxubee:	
Tupelo.....	226	Macon.....	43
Miscellaneous.....	36	Miscellaneous.....	73
Total.....	262	Total.....	116
Leflore:		Oktibbeha:	
Greenwood.....	574	Starkville.....	58
Itta Bena.....	61	Miscellaneous.....	10
Miscellaneous.....	173	Total.....	68
Total.....	808		
		Panola:	
		Batesville.....	28
		Sardis.....	47
		Miscellaneous.....	67
		Total.....	142

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MISSISSIPPI—Continued

County and city	Number of returns	County and city	Number of returns
Pearl River:		Tate:	
Picayune.....	68	Senatobia.....	25
Poplarville.....	53	Miscellaneous.....	23
Miscellaneous.....	17	Total.....	49
Total.....	138	Tippah: Miscellaneous.....	45
Perry:		Tishomingo:	
Richton.....	21	Iuka.....	15
Miscellaneous.....	7	Miscellaneous.....	7
Total.....	28	Total.....	22
Pike:		Tunica: Miscellaneous.....	143
McComb.....	340	Union:	
Magnolia.....	36	New Albany.....	71
Summit.....	34	Miscellaneous.....	2
Miscellaneous.....	30	Total.....	73
Total.....	440	Walthall: Tylertown.....	30
Pontotoc:		Warren:	
Pontotoc.....	35	Vicksburg.....	1,001
Miscellaneous.....	1	Miscellaneous.....	23
Total.....	36	Total.....	1,024
Prentiss: Booneville.....	44	Washington:	
Quitman:		Greenville.....	589
Marks.....	38	Leland.....	123
Miscellaneous.....	65	Miscellaneous.....	209
Total.....	103	Total.....	921
Rankin:		Wayne: Miscellaneous.....	40
Peiahatchie.....	8	Webster: Miscellaneous.....	18
Miscellaneous.....	15	Wilkinson:	
Total.....	23	Woodville.....	34
Scott:		Miscellaneous.....	17
Forest.....	46	Total.....	51
Miscellaneous.....	18	Winston:	
Total.....	64	Louisville.....	44
Sharkey: Miscellaneous.....	96	Miscellaneous.....	13
Simpson: Miscellaneous.....	47	Total.....	57
Smith: Miscellaneous.....	7	Yalobusha:	
Stone:		Water Valley.....	98
Wiggins.....	23	Miscellaneous.....	33
Miscellaneous.....	7	Total.....	131
Total.....	30	Yazoo:	
Sunflower:		Yazoo City.....	268
Indianola.....	128	Miscellaneous.....	57
Moorhead.....	36	Total.....	325
Ruleville.....	60	State total.....	17,196
Miscellaneous.....	282		
Total.....	506		
Tallahatchie:			
Charleston.....	57		
Tutwiler.....	30		
Miscellaneous.....	159		
Total.....	246		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MISSOURI

County and city	Number of returns	County and city	Number of returns
Adair:		Callaway:	
Kirksville.....	190	Fulton.....	97
Novinger.....	36	Miscellaneous.....	14
Miscellaneous.....	3	Total.....	111
Total.....	229	Cape Girardeau:	
Andrew:		Cape Girardeau.....	382
Savannah.....	40	Jackson.....	50
Miscellaneous.....	30	Miscellaneous.....	14
Total.....	70	Total.....	446
Atchison:		Carroll:	
Rockport.....	50	Carrollton.....	155
Tarkio.....	80	Norborne.....	30
Miscellaneous.....	28	Miscellaneous.....	20
Total.....	158	Total.....	205
Audrain:		Carter: Miscellaneous.....	7
Mexico.....	240	Cass:	
Vandalia.....	34	Harrisonville.....	45
Miscellaneous.....	26	Pleasant Hill.....	45
Total.....	300	Miscellaneous.....	50
Barry:		Total.....	140
Cassville.....	8	Cedar:	
Monett.....	80	Eldorado Springs.....	6
Miscellaneous.....	10	Miscellaneous.....	3
Total.....	98	Total.....	9
Barton:		Chariton:	
Lamar.....	45	Brunswick.....	35
Liberal.....	10	Salisbury.....	45
Miscellaneous.....	50	Miscellaneous.....	32
Total.....	105	Total.....	112
Bates:		Christian: Miscellaneous.....	5
Butler.....	55	Clark:	
Rich Hill.....	25	Kahoka.....	15
Miscellaneous.....	25	Miscellaneous.....	17
Total.....	105	Total.....	32
Benton: Miscellaneous.....	15	Clay:	
Bollinger: Miscellaneous.....	12	Excelsior Springs.....	120
Boone:		Liberty.....	145
Centralia.....	48	Miscellaneous.....	85
Columbia.....	388	Total.....	320
Miscellaneous.....	14	Clinton:	
Total.....	450	Cameron.....	85
Buchanan:		Lathrop.....	20
St. Joseph.....	2,720	Plattsburg.....	75
Miscellaneous.....	15	Miscellaneous.....	10
Total.....	2,735	Total.....	190
Butler:		Cole:	
Poplar Bluff.....	192	Jefferson City.....	420
Miscellaneous.....	8	Miscellaneous.....	10
Total.....	200	Total.....	430
Caldwell:		Cooper:	
Braymer.....	15	Boonville.....	120
Hamilton.....	6	Miscellaneous.....	23
Miscellaneous.....	4	Total.....	143
Total.....	25	Crawford: Miscellaneous.....	25

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Dade:		Harrison—Continued.	
Greenfield.....	7	Miscellaneous.....	10
Miscellaneous.....	1	Total.....	39
Total.....	8	Henry:	
Dallas: Miscellaneous.....	5	Clinton.....	130
Daviess:		Deepwater.....	10
Gallatin.....	30	Windsor.....	24
Pattonsburg.....	4	Miscellaneous.....	10
Miscellaneous.....	9	Total.....	174
Total.....	43	Holt:	
Da Kalb:		Mound City.....	22
Maysville.....	10	Miscellaneous.....	75
Miscellaneous.....	25	Total.....	97
Total.....	35	Howard:	
Dent:		Fayette.....	66
Salem.....	30	Glasgow.....	26
Miscellaneous.....	1	Miscellaneous.....	30
Total.....	31	Total.....	122
Douglas: Miscellaneous.....	5	Howell:	
Dunklin:		Mountain View.....	5
Campbell.....	10	West Plains.....	65
Cardwell.....	7	Willow Springs.....	15
Kenuett.....	59	Miscellaneous.....	2
Malden.....	39	Total.....	87
Senath.....	5	Iron: Miscellaneous.....	27
Miscellaneous.....	12	Jackson:	
Total.....	132	Independence.....	520
Franklin:		Kansas City.....	21,200
Pacific.....	36	Lees Summit.....	70
Union.....	32	Mount Washington.....	18
Washington.....	95	Miscellaneous.....	270
Miscellaneous.....	81	Total.....	22,078
Total.....	244	Jasper:	
Gasconade:		Carl Junction.....	15
Herman.....	22	Cartersville.....	10
Miscellaneous.....	31	Carthage.....	200
Total.....	53	Duenweg.....	3
Gentry:		Joplin.....	1,120
Albany.....	30	Sarcoxie.....	25
King City.....	40	Webb City.....	150
Stanberry.....	35	Miscellaneous.....	10
Miscellaneous.....	3	Total.....	1,533
Total.....	108	Jefferson:	
Greene:		Crystal City.....	88
Ash Grove.....	4	De Soto.....	85
Republic.....	5	Fostus.....	73
Springfield.....	1,260	Miscellaneous.....	85
Miscellaneous.....	6	Total.....	331
Total.....	1,275	Johnson:	
Grundy:		Holden.....	35
Trenton.....	165	Warrensburg.....	95
Miscellaneous.....	10	Miscellaneous.....	30
Total.....	175	Total.....	160
Harrison:		Knox:	
Bethany.....	25	Edina.....	31
Cainsville.....	4	Miscellaneous.....	16
		Total.....	47

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
La Clede:		Miller:	
Lebanon.....	30	Eldon.....	30
Miscellaneous.....	4	Miscellaneous.....	3
Total.....	34	Total.....	33
Lafayette:		Mississippi:	
Higginsville.....	75	Charleston.....	63
Lexington.....	150	East Prairie.....	13
Odessa.....	40	Miscellaneous.....	7
Miscellaneous.....	75	Total.....	83
Total.....	340	Moniteau:	
Lawrence:		California.....	60
Aurora.....	55	Tipton.....	6
Marionville.....	15	Miscellaneous.....	1
Mount Vernon.....	12	Total.....	67
Pierce City.....	15	Monroe:	
Miscellaneous.....	5	Monroe City.....	41
Total.....	102	Paris.....	29
Lewis:		Miscellaneous.....	7
Canton.....	25	Total.....	77
Le Grange.....	14	Montgomery:	
Miscellaneous.....	24	Montgomery.....	15
Total.....	73	Wellsville.....	22
Lincoln:		Miscellaneous.....	27
Elsberry.....	10	Total.....	64
Troy.....	41	Morgan:	
Miscellaneous.....	30	Versailles.....	30
Total.....	81	Miscellaneous.....	4
Linn:		Total.....	34
Brookfield.....	85	New Madrid:	
Marcelline.....	72	Gideon.....	7
Miscellaneous.....	39	Morehouse.....	11
Total.....	196	New Madrid.....	37
Livingston:		Parma.....	7
Chillicothe.....	123	Portageville.....	20
Miscellaneous.....	15	Miscellaneous.....	14
Total.....	138	Total.....	96
McDonald: Miscellaneous.....	18	Newton:	
Macon:		Granby.....	6
Bevier.....	21	Neosho.....	100
La Plata.....	30	Seneca.....	10
Macon.....	78	Miscellaneous.....	3
Miscellaneous.....	21	Total.....	119
Total.....	150	Nodaway:	
Madison:		Maryville.....	130
Fredericktown.....	36	Miscellaneous.....	60
Miscellaneous.....	2	Total.....	190
Total.....	38	Oregon:	
Maries: Miscellaneous.....	4	Thayer.....	18
Marion:		Miscellaneous.....	3
Hannibal.....	596	Total.....	21
Palmyra.....	39	Osage: Miscellaneous.....	23
Miscellaneous.....	9	Ozark: Miscellaneous.....	1
Total.....	644	Pemiscot:	
Mercer:		Caruthersville.....	145
Princeton.....	15	Hayti.....	35
Miscellaneous.....	1	Miscellaneous.....	26
Total.....	16	Total.....	206

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Perry:		St. Francois:	
Perryville.....	32	Bonne Terre.....	124
Miscellaneous.....	7	Desloge.....	57
Total.....	39	Elvins.....	29
Pettis:		Farmington.....	98
Sedalia.....	500	Flat River.....	103
Miscellaneous.....	25	Miscellaneous.....	99
Total.....	525	Total.....	510
Phelps:		Ste. Genevieve:	
Newburg.....	11	Ste. Genevieve.....	55
Rolla.....	68	Miscellaneous.....	11
St. James.....	6	Total.....	66
Miscellaneous.....	3	St. Louis:	
Total.....	88	Clayton.....	986
Pike:		Ferguson.....	238
Bowling Green.....	37	Kirkwood.....	586
Louisiana.....	121	Maplewood.....	670
Miscellaneous.....	33	Richmond Heights.....	250
Total.....	191	University City.....	1,392
Platte: Miscellaneous.....	70	Webster Groves.....	1,784
Polk:		Wellston.....	141
Bolivar.....	20	Miscellaneous.....	1,576
Miscellaneous.....	10	Total.....	7,623
Total.....	30	Saline:	
Pulaski: Miscellaneous.....	23	Marshall.....	200
Putnam:		Slater.....	95
Unionville.....	35	Sweet Springs.....	25
Miscellaneous.....	4	Miscellaneous.....	50
Total.....	39	Total.....	370
Ralls: Miscellaneous.....	22	Schuyler: Miscellaneous.....	24
Randolph:		Scotland:	
Higbee.....	13	Memphis.....	17
Huntsville.....	13	Miscellaneous.....	9
Moberly.....	426	Total.....	26
Miscellaneous.....	4	Scott:	
Total.....	456	Chaffee.....	59
Ray:		Illmo.....	44
Richmond.....	80	Oran.....	13
Miscellaneous.....	60	Sikeston.....	114
Total.....	140	Miscellaneous.....	43
Reynolds: Miscellaneous.....	17	Total.....	273
Ripley:		Shannon: Miscellaneous.....	7
Doniphan.....	23	Shelby:	
Miscellaneous.....	1	Clarence.....	15
Total.....	24	Shelbina.....	20
St Charles:		Miscellaneous.....	21
St Charles.....	326	Total.....	56
Miscellaneous.....	50	Stoddard:	
Total.....	376	Bernie.....	4
St. Clair:		Bloomfield.....	19
Appleton City.....	10	Dexter.....	35
Osceola.....	10	Miscellaneous.....	20
Miscellaneous.....	7	Total.....	78
Total.....	27	Stone: Miscellaneous.....	7
		Sullivan:	
		Milan.....	20
		Miscellaneous.....	15
		Total.....	35

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MISSOURI—Continued

County and city	Number of returns	County and city	Number of returns
Taney: Miscellaneous.....	9	Webster—Continued.	
Texas: Miscellaneous.....	10	Miscellaneous.....	5
Vernon:		Total.....	15
Nevada.....	210	Worth:	
Miscellaneous.....	10	Grant City.....	10
Total.....	220	Miscellaneous.....	3
Warren: Miscellaneous.....	40	Total.....	13
Washington: Miscellaneous.....	24	Wright:	
Wayne:		Mountain Grove.....	10
Piedmont.....	15	Miscellaneous.....	10
Miscellaneous.....	18	Total.....	20
Total.....	33	City of St. Louis.....	51,652
Webster:		State total.....	99,509
Marshfield.....	10		

MONTANA

Beaverhead:		Dawson:	
Dillon.....	167	Glendive.....	79
Miscellaneous.....	106	Miscellaneous.....	100
Total.....	273	Total.....	179
Big Horn:		Deerlodge:	
Hardin.....	70	Anaconda.....	759
Miscellaneous.....	21	Miscellaneous.....	5
Total.....	91	Total.....	764
Blaine:		Fallon:	
Chinook.....	80	Baker.....	36
Miscellaneous.....	50	Miscellaneous.....	15
Total.....	130	Total.....	51
Broadwater: Miscellaneous.....	48	Fergus:	
Carbon:		Lewistown.....	423
Red Lodge.....	232	Miscellaneous.....	161
Miscellaneous.....	88	Total.....	584
Total.....	320	Flathead:	
Carter: Miscellaneous.....	37	Kalispell.....	250
Cascade:		Whitefish.....	106
Great Falls.....	1,623	Miscellaneous.....	61
Miscellaneous.....	268	Total.....	417
Total.....	1,891	Gallatin:	
Chouteau:		Bozeman.....	312
Fort Benton.....	48	Three Forks.....	48
Miscellaneous.....	78	Miscellaneous.....	92
Total.....	126	Total.....	452
Custer:		Garfield: Miscellaneous.....	31
Miles City.....	324	Glacier:	
Miscellaneous.....	27	Cut Bank.....	42
Total.....	351	Miscellaneous.....	16
Daniels:		Total.....	58
Scobey.....	86	Golden Valley: Miscellaneous.....	14
Miscellaneous.....	39	Granite:	
Total.....	125	Phillipsburg.....	70
		Miscellaneous.....	29
		Total.....	99

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

MONTANA—Continued

County and city	Number of returns	County and city	Number of returns
Hill:		Prairie: Miscellaneous.....	36
Havre.....	250	Ravallie:	
Miscellaneous.....	32	Hamilton.....	79
Total.....	282	Miscellaneous.....	54
Jefferson: Miscellaneous.....	81	Total.....	133
Judith Basin: Miscellaneous.....	127	Richland:	
Lake:		Sidney.....	69
Polson.....	40	Miscellaneous.....	40
Miscellaneous.....	55	Total.....	109
Total.....	95	Roosevelt:	
Lewis and Clark:		Poplar.....	32
East Helena.....	46	Wolf Point.....	60
Helena.....	1,074	Miscellaneous.....	72
Miscellaneous.....	65	Total.....	164
Total.....	1,185	Rosebud:	
Liberty: Miscellaneous.....	15	Forsyth.....	70
Lincoln:		Miscellaneous.....	51
Eureka.....	27	Total.....	121
Libby.....	69	Sanders: Miscellaneous.....	68
Miscellaneous.....	52	Sheridan: Miscellaneous.....	163
Total.....	148	Silver Bow:	
McCone: Miscellaneous.....	14	Butte.....	3,055
Madison:		Walkerville.....	58
Ennis.....	16	Miscellaneous.....	129
Miscellaneous.....	95	Total.....	3,242
Total.....	111	Stillwater: Miscellaneous.....	97
Meagher: Miscellaneous.....	82	Sweet Grass:	
Mineral: Miscellaneous.....	47	Big Timber.....	64
Missoula:		Miscellaneous.....	15
Missoula.....	697	Total.....	79
Miscellaneous.....	45	Teton:	
Total.....	742	Chouteau.....	41
Musselshell:		Miscellaneous.....	42
Roundup.....	158	Total.....	83
Miscellaneous.....	104	Toole: Miscellaneous.....	283
Total.....	262	Treasure: Miscellaneous.....	19
Park:		Valley:	
Livingston.....	356	Glasgow.....	112
Miscellaneous.....	63	Miscellaneous.....	98
Total.....	419	Total.....	210
Petroleum: Miscellaneous.....	38	Wheatland:	
Phillips:		Harlowton.....	76
Malta.....	70	Miscellaneous.....	38
Miscellaneous.....	35	Total.....	114
Total.....	105	Wibaux: Miscellaneous.....	19
Pondera: Miscellaneous.....	103	Yellowstone:	
Powder River: Miscellaneous.....	31	Billings.....	961
Powell:		Laurel.....	74
Deer Lodge.....	207	Miscellaneous.....	41
Miscellaneous.....	40	Total.....	1,079
Total.....	247	State total.....	16,191

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEBRASKA

County and city	Number of returns	County and city	Number of returns
Adams:		Cherry:	
Hastings.....	646	Valentine.....	41
Miscellaneous.....	42	Miscellaneous.....	74
Total.....	688	Total.....	115
Antelope:		Cheyenne:	
Neligh.....	45	Sidney.....	123
Miscellaneous.....	73	Miscellaneous.....	45
Total.....	118	Total.....	168
Arthur: Miscellaneous.....	6	Clay:	
Banner: Miscellaneous.....	12	Sutton.....	25
Blaine: Miscellaneous.....	7	Miscellaneous.....	126
Boone:		Total.....	151
Albion.....	101	Colfax:	
St. Edwards.....	46	Schuyler.....	108
Miscellaneous.....	71	Miscellaneous.....	207
Total.....	221	Total.....	315
Box Butte:		Cuming:	
Alliance.....	295	West Point.....	134
Miscellaneous.....	37	Wisner.....	127
Total.....	332	Miscellaneous.....	99
Boyd: Miscellaneous.....	58	Total.....	360
Brown:		Custer:	
Ainsworth.....	47	Broken Bow.....	85
Long Pine.....	14	Sargent.....	17
Miscellaneous.....	3	Miscellaneous.....	106
Total.....	64	Total.....	208
Buffalo:		Dakota:	
Kearney.....	293	South Sioux City.....	37
Ravenna.....	59	Miscellaneous.....	67
Shelton.....	22	Total.....	104
Miscellaneous.....	101	Dawes:	
Total.....	475	Chadron.....	147
Burl:		Crawford.....	45
Lyons.....	76	Miscellaneous.....	23
Oakland.....	164	Total.....	215
Tekamah.....	81	Dawson:	
Miscellaneous.....	40	Cozad.....	58
Total.....	361	Gothenburg.....	68
Butler:		Lexington.....	85
David City.....	133	Miscellaneous.....	44
Miscellaneous.....	199	Total.....	255
Total.....	332	Deuel:	
Cass:		Chappell.....	33
Plattsburgh.....	122	Miscellaneous.....	17
Weeping Water.....	36	Total.....	50
Miscellaneous.....	161	Dixon:	
Total.....	319	Ponca.....	46
Cedar:		Wakarusa.....	85
Hartington.....	79	Miscellaneous.....	127
Randolph.....	76	Total.....	258
Miscellaneous.....	162	Dodge:	
Total.....	317	Fremont.....	652
Chase: Miscellaneous.....	70	Hooper.....	19
		North Bend.....	19

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Dodge—Continued.		Holt:	
Scribner.....	106	Atkinson.....	46
Miscellaneous.....	98	O'Neill.....	48
Total.....	1,034	Miscellaneous.....	62
Douglas:		Total.....	156
Omaha.....	11,353	Hooper: Miscellaneous.....	18
Miscellaneous.....	347	Howard:	
Total.....	11,700	St. Paul.....	55
Dundy:		Miscellaneous.....	28
Benkelman.....	30	Total.....	83
Miscellaneous.....	12	Jefferson:	
Total.....	42	Fairbury.....	274
Fillmore:		Miscellaneous.....	95
Geneva.....	74	Total.....	369
Miscellaneous.....	81	Johnson:	
Total.....	155	Tecumseh.....	62
Franklin:		Miscellaneous.....	54
Franklin.....	36	Total.....	116
Miscellaneous.....	70	Kearney:	
Total.....	106	Minden.....	73
Frontier:		Miscellaneous.....	43
Curtis.....	21	Total.....	116
Miscellaneous.....	47	Keith:	
Total.....	68	Ogallala.....	42
Furnas:		Miscellaneous.....	37
Beaver City.....	28	Total.....	79
Cambridge.....	55	Keya Paha: Miscellaneous.....	17
Miscellaneous.....	108	Kimball:	
Total.....	191	Kimball.....	70
Gage:		Miscellaneous.....	22
Beatrice.....	356	Total.....	92
Wymore.....	75	Knox:	
Miscellaneous.....	92	Bloomfield.....	44
Total.....	553	Creighton.....	69
Garden: Miscellaneous.....	61	Miscellaneous.....	113
Garfield: Burwell.....	32	Total.....	226
Gosper: Miscellaneous.....	28	Lancaster:	
Grant: Miscellaneous.....	70	Bethany.....	23
Greeley: Miscellaneous.....	69	College View.....	26
Hall:		Havelock.....	68
Grand Island.....	786	Lincoln.....	3,607
Miscellaneous.....	56	University Place.....	108
Total.....	842	Miscellaneous.....	136
Hamilton:		Total.....	3,968
Aurora.....	113	Lincoln:	
Miscellaneous.....	87	North Platte.....	384
Total.....	200	Miscellaneous.....	85
Harlan:		Total.....	469
Alma.....	30	Logan: Miscellaneous.....	25
Miscellaneous.....	69	Loup: Miscellaneous.....	4
Total.....	99	McPherson: Miscellaneous.....	7
Hayes: Miscellaneous.....	5	Madison:	
Hitchcock: Miscellaneous.....	80	Madison.....	103
		Newman Grove.....	32

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Madison—Continued.		Red Willow:	
Norfolk.....	398	McCook.....	225
Tilden.....	35	Miscellaneous.....	50
Miscellaneous.....	45	Total.....	275
Total.....	613	Richardson:	
Merrick:		Falls City.....	215
Central City.....	120	Humboldt.....	58
Miscellaneous.....	85	Miscellaneous.....	53
Total.....	205	Total.....	326
Morrill:		Rock: Miscellaneous.....	24
Bayard.....	44	Saline:	
Bridgeport.....	49	Crete.....	132
Miscellaneous.....	13	De Witt.....	39
Total.....	106	Friend.....	43
Nance:		Wilber.....	82
Genoa.....	34	Miscellaneous.....	81
Miscellaneous.....	67	Total.....	377
Total.....	101	Sarpy: Miscellaneous.....	85
Nemaha:		Saunders:	
Auburn.....	118	Asbland.....	60
Miscellaneous.....	62	Wahoo.....	153
Total.....	180	Miscellaneous.....	198
Nuckolls:		Total.....	411
Superior.....	120	Scotts Bluff:	
Miscellaneous.....	70	Gering.....	72
Total.....	190	Mitchell.....	93
Otoe:		Scottsbluff.....	330
Nebraska City.....	242	Miscellaneous.....	80
Miscellaneous.....	109	Total.....	575
Total.....	351	Seward:	
Pawnee:		Seward.....	175
Pawnee City.....	52	Miscellaneous.....	107
Miscellaneous.....	25	Total.....	282
Total.....	77	Sheridan:	
Perkins: Miscellaneous.....	53	Gordon.....	48
Phelps:		Miscellaneous.....	117
Holdrege.....	115	Total.....	165
Miscellaneous.....	55	Sherman:	
Total.....	170	Loup City.....	41
Pierce:		Miscellaneous.....	21
Pierce.....	55	Total.....	62
Plainview.....	50	Sloux: Miscellaneous.....	32
Miscellaneous.....	29	Stanton:	
Total.....	134	Stanton.....	75
Platte:		Miscellaneous.....	31
Columbus.....	320	Total.....	106
Miscellaneous.....	145	Thayer:	
Total.....	465	Hebron.....	48
Polk:		Miscellaneous.....	140
Osceola.....	41	Total.....	188
Stromsburg.....	52	Thomas: Miscellaneous.....	7
Miscellaneous.....	38	Thurston:	
Total.....	131	Walthill.....	26
		Miscellaneous.....	156
		Total.....	182

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NEBRASKA—Continued

County and city	Number of returns	County and city	Number of returns
Valley:		Webster:	
Ord.....	101	Red Cloud.....	38
Miscellaneous.....	37	Miscellaneous.....	48
Total.....	138	Total.....	86
Washington:		Wheeler: Miscellaneous.....	8
Blair.....	132	York:	
Miscellaneous.....	141	York.....	196
Total.....	273	Miscellaneous.....	40
Wayne:		Total.....	236
Wayne.....	168	State total.....	33,532
Miscellaneous.....	91		
Total.....	259		

NEVADA

Churchill:		Lander—Continued.	
Fallon.....	101	Battle Mountain.....	31
Miscellaneous.....	9	Miscellaneous.....	33
Total.....	110	Total.....	122
Clark:		Lyon:	
Las Vegas.....	254	Yerington.....	94
Miscellaneous.....	46	Miscellaneous.....	58
Total.....	300	Total.....	152
Douglas:		Mineral: Miscellaneous.....	51
Gardnerville.....	66	Nye:	
Minden.....	41	Tonopah.....	314
Miscellaneous.....	5	Miscellaneous.....	27
Total.....	112	Total.....	341
Elko:		Ormsby:	
Carlin.....	57	Carson City.....	81
Elko.....	238	Miscellaneous.....	4
Wells.....	27	Total.....	85
Miscellaneous.....	128	Pershing:	
Total.....	450	Lovelock.....	61
Esmeralda:		Miscellaneous.....	33
Goldfield.....	70	Total.....	94
Miscellaneous.....	25	Storey:	
Total.....	95	Virginia City.....	68
Eureka:		Miscellaneous.....	13
Eureka.....	70	Total.....	81
Miscellaneous.....	31	Washoe:	
Total.....	101	Reno.....	1,269
Humboldt:		Sparks.....	189
Winemucca.....	127	Miscellaneous.....	161
Miscellaneous.....	51	Total.....	1,619
Total.....	178	White Pine:	
Lincoln:		Ely.....	182
Caliente.....	36	McGill.....	339
Rioche.....	42	Ruth.....	198
Miscellaneous.....	12	Miscellaneous.....	97
Total.....	90	Total.....	816
Lander:		State total.....	4,797
Austin.....	58		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW HAMPSHIRE

County and city	Number of returns	County and city	Number of return
Belknap:		Hillsborough—Continued.	
Alton.....	16	Goffstown.....	45
Barnstead.....	3	Greenville.....	37
Belmont.....	9	Hillsborough.....	84
Laconia.....	357	Hudson.....	33
Meredith.....	61	Manchester.....	2,922
Tilton.....	91	Merrimack.....	10
Miscellaneous.....	95	Milford.....	144
Total.....	632	Nashua.....	1,582
Carroll:		Peterboro.....	131
Bartlett.....	8	Weare.....	13
Conway.....	91	Wilton.....	49
Ossipee.....	18	Miscellaneous.....	87
Sandwich.....	13	Total.....	5,187
Wakefield.....	2	Merrimack:	
Wolfboro.....	55	Andover.....	14
Miscellaneous.....	98	Boscawen.....	5
Total.....	285	Concord.....	1,320
Cheshire:		Franklin.....	210
Fitzwilliam.....	15	Henniker.....	25
Hinsdale.....	54	Hooksett.....	24
Jaffrey.....	54	Hopkinton.....	10
Keene.....	613	Northfield.....	5
Marlboro.....	33	Pembroke.....	5
Swanzy.....	27	Pittsfield.....	54
Troy.....	15	Warner.....	19
Walpole.....	49	Miscellaneous.....	207
Winchester.....	45	Total.....	1,898
Miscellaneous.....	79	Rockingham:	
Total.....	997	Derry.....	125
Coos:		Epping.....	18
Berlin.....	768	Exeter.....	239
Colebrook.....	54	Hampton.....	81
Gorham.....	73	Kingston.....	35
Groverton.....	43	Londonderry.....	9
Jefferson.....	7	Newmarket.....	57
Lancaster.....	120	Northwood.....	7
Stewartstown.....	14	Plaistow.....	18
Whitefield.....	48	Portsmouth.....	780
Miscellaneous.....	64	Raymond.....	19
Total.....	1,191	Rye.....	25
Grafton:		Salem.....	70
Ashland.....	42	Seabrook.....	13
Bethlehem.....	39	Miscellaneous.....	112
Bristol.....	45	Total.....	1,608
Campton.....	7	Strafford:	
Canaan.....	21	Dover.....	710
Enfield.....	20	Farmington.....	67
Hanover.....	296	Milton.....	18
Haverhill.....	129	Rochester.....	319
Lebanon.....	315	Somersworth.....	153
Lincoln.....	45	Miscellaneous.....	96
Lisbon.....	60	Total.....	1,363
Littleton.....	173	Sullivan:	
Lyme.....	10	Charlestown.....	26
Plymouth.....	133	Claremont.....	445
Woodstock.....	13	Cornish.....	11
Miscellaneous.....	104	Newport.....	147
Total.....	1,448	Sunapee.....	19
Hillsborough:		Miscellaneous.....	19
Amerherst.....	11	Total.....	667
Antrim.....	35	State total.....	
Bedford.....	4	15,276	

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NEW JERSEY

County and city	Number of returns	County and city	Number of returns
Atlantic:		Burlington—Continued.	
Absecon.....	62	Medford.....	37
Atlantic City.....	4,384	Moorestown.....	527
Egg Harbor.....	93	Mount Holly.....	241
Hammonton.....	113	Palmyra.....	223
Landisville.....	10	Riverside.....	108
Margate.....	97	Riverton.....	279
Mays Landing.....	56	Roebling.....	86
Minotola.....	6	Miscellaneous.....	561
Northfield.....	31	Total.....	2,893
Pleasantville.....	225		
Somers Point.....	32	Camden:	
Ventnor.....	497	Audobon.....	406
Miscellaneous.....	176	Berlin.....	59
Total.....	5,792	Blackwood.....	36
		Brooklawn.....	18
Bergen:		Camden.....	4,224
Allendale.....	60	Clementon.....	33
Alpine.....	6	Collingswood.....	1,308
Bergenfield.....	109	Gloucester.....	302
Bogota.....	246	Haddonfield.....	714
Carlstadt.....	163	Haddon Heights.....	294
Cliffside.....	163	Laurel Springs.....	77
Closter.....	79	Magnolia.....	34
Cresskill.....	27	Merchantville.....	737
Demarest.....	28	Oaklyn.....	85
Dumont.....	95	Westmont.....	101
East Paterson.....	48	Woodlyne.....	47
East Rutherford.....	146	Miscellaneous.....	710
Edgewater.....	193	Total.....	9,185
Emerson.....	21		
Englewood.....	1,008	Cape May:	
Fairview.....	65	Cape May.....	237
Fort Lee.....	164	Cape May Court House.....	34
Garfield.....	303	Ocean City.....	364
Glenrock.....	85	Wildwood.....	370
Grantwood.....	150	Woodbine.....	14
Hackensack.....	1,504	Miscellaneous.....	130
Hasbrouck Heights.....	168	Total.....	1,149
Hillsdale.....	88		
Kingsland.....	4	Cumberland:	
Leonia.....	181	Bridgeton.....	610
Little Ferry.....	53	Millville.....	384
Lodi.....	151	Port Norris.....	45
Lyndhurst.....	332	Vineland.....	556
Maywood.....	188	Miscellaneous.....	188
Midland Park.....	84	Total.....	1,783
Moonachie.....	3		
Morsemere.....	457	Essex:	
North Arlington.....	44	Belleville.....	678
Oradell.....	100	Bloomfield.....	1,556
Palisade Park.....	176	Caldwell.....	185
Park Ridge.....	75	East Orange.....	8,405
Ramsey.....	49	Glenridge.....	567
Ridgefield.....	37	Hilton.....	67
Ridgefield Park.....	1,748	Irvington.....	1,854
Ridgewood.....	293	Livingston.....	23
Riveredge.....	50	Maplewood.....	499
Rutherford.....	1,480	Millburn.....	99
Tenafly.....	204	Montclair.....	2,906
Wallington.....	85	Newark.....	24,721
Waldwick.....	67	Nutley.....	560
Westwood.....	274	Orange.....	1,608
Woodcliff Lake.....	354	Roseland.....	6
Woodridge.....	58	Short Hills.....	160
Wortendyke.....	29	South Orange.....	191
Wyckoff.....	66	Verona.....	170
Miscellaneous.....	430	West Caldwell.....	23
Total.....	11,989	West Orange.....	446
		Miscellaneous.....	437
Burlington:		Total.....	45,161
Beverly.....	169		
Bordentown.....	291		
Burlington.....	327		
Florence.....	44		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Gloucester:		Monmouth:	
Clayton.....	38	Asbury Park.....	1,211
Glassboro.....	90	Atlantic Highlands.....	137
National Park.....	8	Avon.....	75
Paulsboro.....	94	Belmar.....	219
Pitman.....	227	Bradley Beach.....	150
Swedesboro.....	103	Fair Haven.....	23
Wenonah.....	74	Freehold.....	498
Westville.....	78	Highlands.....	19
Williamstown.....	33	Keansburg.....	39
Woodbury.....	498	Keyport.....	208
Miscellaneous.....	213	Long Branch.....	704
Total.....	1,461	Manasquan.....	113
Hudson:		Matawan.....	146
Arlington.....	1,700	Ocean Grove.....	188
Bayonne.....	4,471	Red Bank.....	898
East Newark.....	62	Rumson.....	78
Guttenberg.....	183	Sea Bright.....	106
Harrison.....	842	Spring Lake.....	209
Hoboken.....	5,517	Miscellaneous.....	1,070
Hudson Heights.....	92	Total.....	6,091
Jersey City.....	18,613	Morris:	
Kearney.....	508	Boonton.....	256
North Bergen.....	669	Butler.....	154
Secaucus.....	130	Chatham.....	188
Union City.....	845	Chester.....	7
Weehawken.....	1,680	Dover.....	940
West New York.....	1,373	Hanover.....	3
Miscellaneous.....	121	Hilbernia.....	4
Total.....	36,806	Madison.....	189
Hunterdon:		Morris Plains.....	62
Clinton.....	15	Morristown.....	1,125
Flemington.....	141	Mountain Lakes.....	128
Frenchtown.....	26	Netcong.....	68
Highbridge.....	102	Rockaway.....	74
Lambertville.....	198	Tabor.....	39
Milford.....	62	Wharton.....	202
Miscellaneous.....	310	Whippany.....	27
Total.....	854	Miscellaneous.....	311
Mercer:		Total.....	3,777
Highstown.....	181	Ocean:	
Hopewell.....	45	Lakewood.....	564
Pennington.....	55	New Egypt.....	30
Princeton.....	1,126	Point Pleasant.....	97
Trenton.....	8,130	Toms River.....	192
Miscellaneous.....	205	Tuckerton.....	246
Total.....	9,742	Miscellaneous.....	564
Middlesex:		Total.....	1,433
Carteret.....	161	Passaic:	
Chrome.....	246	Bloomington.....	41
Cranbury.....	38	Clifton.....	1,059
Dunellen.....	184	Haledon.....	136
Fords.....	68	Hawthorne.....	216
Highland Park.....	62	Little Falls.....	110
Jamesburg.....	36	Passaic.....	2,876
Metuchen.....	209	Paterson.....	6,779
Middlesex.....	52	Pompton Lakes.....	78
Milltown.....	141	Prospect Park.....	23
New Brunswick.....	2,272	Richfield Park.....	5
Old Bridge.....	19	Ringwood.....	26
Parlin.....	77	Totowa.....	28
Perth Amboy.....	1,724	Wanaque.....	19
Roosevelt.....	4	West Paterson.....	31
Sayreville.....	155	Miscellaneous.....	386
Sewaren.....	113	Total.....	11,813
South Amboy.....	412	Salem:	
South River.....	150	Carneys Point.....	30
Woodbridge.....	220	Elmer.....	46
Miscellaneous.....	193	Penns Grove.....	174
Total.....	6,536	Salem.....	242

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NEW JERSEY—Continued

County and city	Number of returns	County and city	Number of returns
Salem—Continued.		Union—Continued.	
Woodstown.....	95	Elizabeth.....	6,598
Miscellaneous.....	64	Fanwood.....	55
Total.....	651	Garwood.....	54
Somerset:		Hillside.....	152
Bernardsville.....	163	Kenilworth.....	28
Boundbrook.....	423	Linden.....	161
Gladstone.....	28	Lyons Farms.....	58
Manville.....	26	New Providence.....	7
North Plainfield.....	183	Plainfield.....	2,392
Peapack.....	17	Rahway.....	1,317
Raritan.....	127	Roselle.....	997
Somerville.....	92	Roselle Park.....	145
South Boundbrook.....	30	Scotch Plains.....	42
Miscellaneous.....	169	Springfield.....	49
Total.....	1,258	Summit.....	808
Sussex:		Union Town.....	1,240
Franklin.....	245	Westfield.....	836
Newton.....	164	Miscellaneous.....	64
Ogdensburg.....	44	Total.....	15,457
Papakating.....	5	Warren:	
Sparta.....	8	Alpha.....	97
Stanhope.....	61	Belvidere.....	67
Sussex.....	60	Hackettstown.....	103
Miscellaneous.....	79	Oxford.....	106
Total.....	666	Phillipsburg.....	1,084
Union:		Washington.....	159
Cranford.....	454	Miscellaneous.....	207
		Total.....	1,823
		State total.....	176,320

NEW MEXICO

Bernalillo:		Eddy—Continued.	
Albuquerque.....	1,533	Miscellaneous.....	23
Miscellaneous.....	1	Total.....	270
Total.....	1,534	Grant:	
Catron: Miscellaneous.....	9	Central.....	10
Chaves:		Fort Bayard.....	61
Roswell.....	431	Hurley.....	67
Miscellaneous.....	57	Santa Rita.....	83
Total.....	488	Silver City.....	149
Colfax:		Tyrone.....	11
Dawson.....	121	Miscellaneous.....	46
Koehler.....	2	Total.....	427
Raton.....	369	Guadalupe:	
Miscellaneous.....	161	Santa Rosa.....	19
Total.....	653	Miscellaneous.....	26
Curry:		Total.....	45
Clovis.....	296	Harding: Miscellaneous.....	17
Miscellaneous.....	26	Hidalgo:	
Total.....	322	Lordsburg.....	40
De Baca: Miscellaneous.....	24	Miscellaneous.....	15
Dona Ana:		Total.....	55
Las Cruces.....	152	Lea: Miscellaneous.....	16
Miscellaneous.....	91	Lincoln:	
Total.....	243	Carrizozo.....	48
Eddy:		Miscellaneous.....	31
Artesia.....	131	Total.....	79
Carlsbad.....	116		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW MEXICO—Continued

County and city	Number of returns	County and city	Number of returns
Luna:		San Juan:	
Columbus.....	12	Farmington.....	32
Deming.....	93	Miscellaneous.....	51
Miscellaneous.....	10	Total.....	83
Total.....	115	San Miguel:	
McKinley:		East Las Vegas.....	382
Gallup.....	379	Miscellaneous.....	21
Miscellaneous.....	87	Total.....	403
Total.....	466	Santa Fe:	
Mora:		Santa Fe.....	376
Mora.....	4	Miscellaneous.....	52
Miscellaneous.....	24	Total.....	428
Total.....	28	Sierra: Miscellaneous.....	36
Otero:		Socorro:	
Alamogordo.....	42	Magdalena.....	28
Tularosa.....	11	San Marcial.....	38
Miscellaneous.....	13	Socorro.....	32
Total.....	66	Miscellaneous.....	16
Quay:		Total.....	114
Tucumcari.....	148	Taos:	
Miscellaneous.....	19	Taos.....	34
Total.....	167	Miscellaneous.....	18
Rio Arriba:		Total.....	52
Tierra Amarilla.....	2	Torrance: Miscellaneous.....	28
Miscellaneous.....	65	Union:	
Total.....	67	Clayton.....	48
Roosevelt:		Miscellaneous.....	27
Portales.....	43	Total.....	75
Miscellaneous.....	24	Valencia:	
Total.....	67	Belen.....	60
Sandoval:		Miscellaneous.....	31
Bernalillo.....	25	Total.....	91
Miscellaneous.....	20	State total.....	6,513
Total.....	45		

NEW YORK

Albany:		Allegany—Continued.	
Albany.....	8,640	Wellsville.....	290
Albany.....	51	Miscellaneous.....	163
Cobles.....	663	Total.....	453
Delmar.....	109	Bronx: New York City ²	30,610
Green Island.....	192	Broome:	
Menands.....	75	Binghamton.....	3,501
Ravena.....	76	Deposit.....	93
Selkirk.....	30	Endicott.....	543
Slingerlands.....	52	Johnson City.....	422
Watervliet.....	485	Port Dickinson.....	38
West Albany.....	76	Union.....	78
Miscellaneous.....	105	Miscellaneous.....	121
Total.....	10,455	Total.....	4,796
Allegany:		Cattaraugus:	
Andover.....	30	Allegany.....	85
Angelica.....	19	Cattaraugus.....	50
Belmont.....	43	Elliottville.....	44
Bolivar.....	145		
Cuba.....	83		
Friendship.....	37		

² See footnote on p. 258.

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Cattaraugus—Continued.		Cortland—Continued.	
Franklinville.....	69	McGraw.....	19
Gowanda.....	173	Miscellaneous.....	46
Little Valley.....	48		
Olean.....	995	Total.....	849
Randolph.....	47		
Salamanca.....	420	Delaware:	
Miscellaneous.....	228	Delhi.....	95
Total.....	2,159	Hancock.....	76
		Sidney.....	94
Cayuga:		Stamford.....	75
Auburn.....	1,533	Walton.....	107
Moravia.....	55	Miscellaneous.....	230
Port Byron.....	34		
Weedsport.....	49	Total.....	677
Miscellaneous.....	145		
Total.....	1,816	Dutchess:	
		Amenia.....	52
Chautauqua:		Arlington.....	57
Brocton.....	42	Beacon.....	395
Dunkirk.....	675	Castle Point.....	41
Falconer.....	114	Dover Plains.....	35
Fredonia.....	293	Fishkill.....	46
Jamestown.....	2,840	Hopewell Junction.....	35
Ripley.....	25	Hyde Park.....	52
Silver Creek.....	148	Millbrook.....	145
Westfield.....	173	Millerton.....	73
Miscellaneous.....	407	New Hamburg.....	26
Total.....	4,717	Pawling.....	101
		Pine Plains.....	20
Chemung:		Poughkeepsie.....	2,180
Elmira.....	3,025	Red Hook.....	54
Elmira Heights.....	77	Rhinebeck.....	110
Horsesheds.....	86	Staatsburg.....	40
Miscellaneous.....	54	Wappingers Falls.....	143
Total.....	3,242	Wassaic.....	15
		Miscellaneous.....	156
Chenango:		Total.....	3,776
Bainbridge.....	70		
Greene.....	70	Erie:	
New Berlin.....	56	Akron.....	140
Norwich.....	362	Angola.....	86
Oxford.....	53	Blasdell.....	58
Sherburne.....	72	Buffalo.....	38,356
Miscellaneous.....	72	Colden.....	6
Total.....	755	Depew.....	148
		East Aurora.....	430
Clinton:		Forks.....	72
Champlain.....	30	Hamburg.....	460
Chazy.....	30	Kenmore.....	740
Dannemora.....	10	Lackawanna.....	575
Plattsburg.....	540	Lancaster.....	312
Rouses Point.....	85	Sloan.....	22
Miscellaneous.....	55	Springville.....	138
Total.....	750	Tonawanda.....	635
		Williamsville.....	295
Columbia:		Miscellaneous.....	1,109
Chatham.....	152	Total.....	43,582
Claverack.....	23		
Germantown.....	35	Essex:	
Hillsdale.....	20	Au Sable Forks.....	65
Hudson.....	678	Elizabethtown.....	21
Kinderhook.....	65	Keeseville.....	54
Philmont.....	46	Lake Placid.....	159
Valatie.....	43	Port Henry.....	93
Miscellaneous.....	153	Ticonderoga.....	130
Total.....	1,217	Westport.....	25
		Willsboro.....	36
Cortland:		Miscellaneous.....	131
Cortland.....	702	Total.....	714
Homer.....	82		
		Franklin:	
		Chateaugay.....	49
		Malone.....	380
		Saranac Lake.....	501

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Franklin—Continued.		Madison:	
Tupper Lake.....	110	Canastota.....	121
Miscellaneous.....	196	Cazenovia.....	144
Total.....	1,236	Hamilton.....	129
Fulton:		Oneida.....	624
Broadalbin.....	45	Miscellaneous.....	203
Gloversville.....	1,086	Total.....	1,221
Johnstown.....	540	Monroe:	
Mayfield.....	15	Brookport.....	205
Northville.....	37	East Rochester.....	265
Miscellaneous.....	20	Fairport.....	250
Total.....	1,743	Honeoye Falls.....	57
Genesee:		Pittsford.....	185
Batavia.....	833	Rochester.....	24,100
Le Roy.....	230	Sea Breeze.....	43
Oakfield.....	215	Webster.....	120
Miscellaneous.....	177	Miscellaneous.....	905
Total.....	1,455	Total.....	26,130
Greene:		Montgomery:	
Athens.....	46	Amsterdam.....	1,372
Cairo.....	15	Canajoharie.....	164
Catskill.....	302	Fonda.....	41
Coxsackie.....	75	Fort Plain.....	145
Tannersville.....	47	Fultonville.....	28
Windham.....	20	Hagaman.....	25
Miscellaneous.....	115	Palatine Bridge.....	22
Total.....	620	St. Johnsville.....	85
Hamilton: Miscellaneous.....	43	Tribes Hill.....	11
Herkimer:		Miscellaneous.....	26
Dolgeville.....	121	Total.....	1,919
Frankfort.....	128	Nassau:	
Herkimer.....	378	Baldwin.....	519
Ilion.....	393	Cedarhurst.....	377
Little Falls.....	471	East Rockaway.....	157
Mohawk.....	76	Farmingdale.....	287
Miscellaneous.....	188	Floral Park.....	583
Total.....	1,755	Freeport.....	1,060
Jefferson:		Garden City.....	643
Adams.....	89	Glen Cove.....	409
Alexandria Bay.....	54	Great Neck.....	689
Antwerp.....	41	Hempstead.....	1,177
Carthage.....	257	Hewlett.....	150
Clayton.....	84	Hicksville.....	273
Dexter.....	23	Inwood.....	109
Watertown.....	1,751	Lawrence.....	218
Miscellaneous.....	350	Locust Valley.....	105
Total.....	2,649	Lynbrook.....	947
Kings: Brooklyn².....	114,851	Mineola.....	370
Lewis:		New Hyde Park.....	92
Lowville.....	183	Oyster Bay.....	318
Miscellaneous.....	192	Port Washington.....	636
Total.....	375	Rockville Center.....	1,166
Livingston:		Roosevelt.....	129
Avon.....	130	Roslyn.....	249
Caledonia.....	77	Sea Cliff.....	206
Dansville.....	282	Valley Stream.....	425
Genesee.....	168	Westbury.....	281
Mount Morris.....	100	Miscellaneous.....	1,461
Nunda.....	57	Total.....	13,632
Miscellaneous.....	175	New York: New York City².....	340,494
Total.....	989	Niagara:	
		La Salle.....	333
		Lockport.....	1,220
		Middleport.....	110
		Niagara Falls.....	3,375
		North Tonawanda.....	890
		Miscellaneous.....	334
		Total.....	6,162

² See footnote on p. 258.

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Oneida:		Orange—Continued.	
Boonville.....	82	West Point.....	55
Camden.....	68	Miscellaneous.....	139
Clayville.....	9	Total.....	4,840
Clinton.....	177	Orleans:	
New Hartford.....	211	Albion.....	362
Oriskany.....	36	Holley.....	79
Oriskany Falls.....	28	Medina.....	300
Rome.....	893	Miscellaneous.....	107
Sherrill.....	122	Total.....	848
Utica.....	4,646	Oswego:	
Waterville.....	75	Fulton.....	407
Whitesboro.....	140	Mexico.....	42
Yorkville.....	43	Oswego.....	760
Miscellaneous.....	411	Phoenix.....	77
Total.....	6,945	Pulaski.....	92
Onondaga:		Miscellaneous.....	166
Baldwinsville.....	170	Total.....	1,544
East Syracuse.....	212	Otsego:	
Fayetteville.....	118	Cooperstown.....	175
Jordan.....	27	Oneonta.....	647
Liverpool.....	84	Richfield Springs.....	49
Manlius.....	64	Unadilla.....	51
Skaneateles.....	173	Miscellaneous.....	216
Solvay.....	188	Total.....	1,138
Syracuse.....	11,220	Putnam:	
Miscellaneous.....	496	Brewster.....	185
Total.....	12,752	Carmel.....	46
Ontario:		Cold Spring.....	113
Canandaigua.....	430	Garrison.....	70
Clifton Springs.....	138	Lake Mahopac.....	25
Geneva.....	900	Miscellaneous.....	77
Naples.....	49	Total.....	516
Phelps.....	57	Queens: New York City ²	30,408
Shortsville.....	52	Rensselaer:	
Victor.....	69	Castleton.....	103
Miscellaneous.....	110	Hoosick Falls.....	139
Total.....	1,805	Nassau.....	25
Orange:		Rensselaer.....	478
Central Valley.....	55	Schaghticoke.....	22
Chester.....	57	Troy.....	3,381
Cornwall.....	75	Valley Falls.....	30
Cornwall on the Hudson.....	78	West Sand Lake.....	14
Firthcliffe.....	21	Miscellaneous.....	142
Florida.....	25	Total.....	4,334
Goshen.....	183	Richmond: New York City ²	2,420
Harriman.....	27	Rockland:	
Highland Falls.....	84	Congers.....	42
Highland Mills.....	25	Garnerville.....	45
Maybrook.....	46	Haverstraw.....	315
Middletown.....	1,045	Hillburn.....	47
Monroe.....	111	Total.....	518,783
Montgomery.....	56		
Newburgh.....	1,715		
Port Jervis.....	482		
Tuxedo Park.....	195		
Walden.....	153		
Warwick.....	185		
Washingtonville.....	28		
2 New York City:			
Counties—			Number of returns
Bronx.....			30,610
Kings (Brooklyn).....			114,851
New York.....			340,494
Queens.....			30,408
Richmond.....			2,420
Total.....			518,783

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1936—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Rockland—Continued.		Steuben:	
Nanuet.....	75	Addison.....	48
New City.....	26	Bath.....	170
Nyack.....	543	Canisteo.....	86
Pearl River.....	161	Corning.....	654
Piermont.....	82	Hornell.....	745
Sparkill.....	38	Painted Post.....	110
Spring Valley.....	224	Wayland.....	92
South Nyack.....	46	Miscellaneous.....	195
Suffern.....	263		
Tomkins Cove.....	35	Total.....	2,100
Valley Cottage.....	30		
West Haverstraw.....	27	Suffolk:	
West Nyack.....	45	Amityville.....	201
Miscellaneous.....	277	Babylon.....	554
		Bay Shore.....	793
Total.....	2,321	Bridgehampton.....	37
		Brightwaters.....	75
St. Lawrence:		East Hampton.....	166
Canton.....	188	Greenport.....	302
Gouverneur.....	177	Huntington.....	607
Massena.....	313	Huntington Station.....	250
Norwood.....	65	Islip.....	75
Ogdensburg.....	478	Lindenhurst.....	104
Potsdam.....	224	Montauk.....	51
Miscellaneous.....	394	Northport.....	202
		Patchogue.....	583
Total.....	1,839	Port Jefferson.....	307
		Riverhead.....	151
Saratoga:		Sag Harbor.....	306
Bailston Spa.....	271	Sayville.....	352
Corinth.....	50	Southampton.....	250
Mechanicville.....	482	Southold.....	47
Palmer.....	44	Miscellaneous.....	457
Round Lake.....	40		
Saratoga Springs.....	515	Total.....	5,870
Schuylerville.....	83		
South Glens Falls.....	46	Sullivan:	
Stillwater.....	50	Callicoon.....	41
Victory Mills.....	15	Liberty.....	217
Waterford.....	147	Livingston Manor.....	55
Miscellaneous.....	70	Monticello.....	212
		Roscoe.....	30
Total.....	1,813	South Fallsburg.....	36
		Woodridge.....	35
Schenectady:		Miscellaneous.....	134
Schenectady.....	5,835	Total.....	760
Scotia.....	377		
Miscellaneous.....	74	Tioga:	
		Owego.....	214
Total.....	6,286	Waverly.....	213
		Miscellaneous.....	79
Schoharie:		Total.....	506
Cobleskill.....	170		
Howes Cave.....	32	Tompkins:	
Middleburgh.....	25	Groton.....	110
Richmondville.....	17	Ithaca.....	1,322
Schoharie.....	35	Trumansburg.....	37
Sharon Springs.....	21	Miscellaneous.....	74
Miscellaneous.....	40		
		Total.....	1,543
Total.....	340		
Schuyler:		Ulster:	
Montour Falls.....	75	Ellenville.....	131
Watkins.....	115	Highland.....	94
Miscellaneous.....	18	Kingston.....	1,182
		Marlboro.....	67
Total.....	208	Milton.....	40
		New Paltz.....	53
Seneca:		Port Ewen.....	22
Seneca Falls.....	265	Saugerties.....	225
Waterloo.....	120	Wallkill.....	46
Miscellaneous.....	61	Woodstock.....	35
		Miscellaneous.....	202
Total.....	446	Total.....	2,097

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NEW YORK—Continued

County and city	Number of returns	County and city	Number of returns
Warren:		Westchester—Continued.	
Glens Falls.....	977	Katonah.....	184
Lake George.....	45	Larchmont.....	770
Luzerne.....	16	Mamaroneck.....	653
Warrensburg.....	50	Mount Kisco.....	446
Miscellaneous.....	98	Mount Vernon.....	4,240
Total.....	1,186	New Rochelle.....	3,775
Washington:		North Tarrytown.....	185
Cambridge.....	73	North Pelham.....	102
Fort Edward.....	105	Ossining.....	693
Granville.....	146	Peekskill.....	811
Greenwich.....	109	Pelham.....	482
Hudson Falls.....	242	Pelham Manor.....	420
Salem.....	35	Pleasantville.....	381
Whitehall.....	191	Pocantico Hills.....	20
Miscellaneous.....	85	Port Chester.....	1,122
Total.....	986	Purchase.....	25
Wayne:		Rye.....	622
Clyde.....	64	Scarsborough.....	50
Lyons.....	158	Scarsdale.....	995
Newark.....	330	Tarrytown.....	503
Palmyra.....	126	Tuckahoe.....	465
Sodus.....	87	Valhalla.....	75
Wolcott.....	41	Verplanck.....	25
Miscellaneous.....	250	White Plains.....	2,792
Total.....	1,056	Yonkers.....	6,334
Westchester:		Yorktown Heights.....	42
Ardsley.....	51	Miscellaneous.....	405
Ardsley-on-Hudson.....	45	Total.....	29,623
Bedford.....	36	Wyoming:	
Bedford Hills.....	72	Arcade.....	52
Briarcliff Manor.....	113	Attica.....	100
Bronxville.....	1,075	Castile.....	27
Buchanan.....	22	Perry.....	112
Chappaqua.....	124	Silver Springs.....	16
Croton-on-Hudson.....	140	Warsaw.....	169
Dobbs Ferry.....	262	Miscellaneous.....	69
Elmsford.....	74	Total.....	545
Harmon-on-Hudson.....	41	Yates:	
Harrison.....	225	Penn Yan.....	270
Hartsdale.....	160	Miscellaneous.....	100
Hastings-on-Hudson.....	311	Total.....	370
Hawthorne.....	40	State total.....	753,044
Irvington.....	215		

NORTH CAROLINA

Alamance:		Ashe: Miscellaneous.....	10
Burlington.....	265	Avery: Miscellaneous.....	25
Graham.....	45	Beaufort:	
Haw River.....	5	Belhaven.....	15
Mebane.....	50	Washington.....	210
Miscellaneous.....	165	Miscellaneous.....	60
Total.....	530	Total.....	285
Alexander:		Bertie:	
Taylorsville.....	33	Windsor.....	40
Miscellaneous.....	2	Miscellaneous.....	40
Total.....	35	Total.....	80
Alleghany: Miscellaneous.....	5	Bladen: Miscellaneous.....	40
Anson:		Brunswick:	
Wadesboro.....	105	Southport.....	35
Miscellaneous.....	25	Miscellaneous.....	5
Total.....	130	Total.....	40

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Buncombe:		Cumberland:	
Asheville.....	2,990	Fayetteville.....	460
Miscellaneous.....	300	Miscellaneous.....	80
Total.....	3,290	Total.....	540
Burke:		Currituck: Miscellaneous.....	15
Morganton.....	125	Dare: Miscellaneous.....	15
Miscellaneous.....	35	Davidson:	
Total.....	160	Lexington.....	208
Cabarrus:		Thomasville.....	144
Concord.....	286	Miscellaneous.....	28
Kannapolis.....	57	Total.....	380
Miscellaneous.....	67	Davie:	
Total.....	410	Cooleemee.....	12
Caldwell:		Miscellaneous.....	18
Granite Falls.....	7	Total.....	30
Lenoir.....	167	Duplin:	
Miscellaneous.....	6	Warsaw.....	32
Total.....	180	Miscellaneous.....	78
Camden: Miscellaneous.....	10	Total.....	110
Carteret:		Durham:	
Beaufort.....	80	Durham.....	1,480
Morehead City.....	60	Miscellaneous.....	40
Miscellaneous.....	20	Total.....	1,490
Total.....	160	Edgecombe:	
Caswell: Miscellaneous.....	15	Rocky Mount.....	720
Catawba:		Tarboro.....	190
Hickory.....	270	Miscellaneous.....	40
Maiden.....	20	Total.....	950
Newton.....	60	Forsyth:	
Miscellaneous.....	72	Kernersville.....	20
Total.....	422	Winston-Salem.....	2,260
Chatham:		Miscellaneous.....	40
Siler City.....	28	Total.....	2,320
Miscellaneous.....	32	Franklin:	
Total.....	60	Franklinton.....	23
Cherokee:		Louisburg.....	58
Andrews.....	19	Miscellaneous.....	9
Murphy.....	19	Total.....	90
Miscellaneous.....	2	Gaston:	
Total.....	40	Belmont.....	100
Chowan: Edenton.....	120	Bessemer City.....	13
Clay.....	1	Cherryville.....	24
Cleveland:		Dallas.....	13
Kings Mountain.....	50	Gastonia.....	552
Shelby.....	125	Lowell.....	19
Miscellaneous.....	25	McAdenville.....	4
Total.....	200	Mount Holly.....	51
Columbus:		Miscellaneous.....	74
Whiteville.....	30	Total.....	850
Miscellaneous.....	100	Gates: Miscellaneous.....	10
Total.....	130	Graham: Miscellaneous.....	9
Craven:		Granville:	
New Bern.....	360	Oxford.....	150
Miscellaneous.....	10	Miscellaneous.....	20
Total.....	370	Total.....	170
Greene: Miscellaneous.....		Greene: Miscellaneous.....	20

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Guilford:		Lenoir:	
Gibsonville.....	14	Kinston.....	338
Greensboro.....	2,390	La Grange.....	32
High Point.....	830	Miscellaneous.....	10
Miscellaneous.....	56	Total.....	380
Total.....	3,290	Lincoln:	
Halifax:		Lincolnton.....	98
Enfield.....	86	Miscellaneous.....	2
Roanoke Rapids.....	71	Total.....	100
Rosemary.....	65	McDowell:	
Scotland Neck.....	58	Marion.....	119
Weldon.....	94	Miscellaneous.....	21
Miscellaneous.....	66	Total.....	140
Total.....	440	Macon: Miscellaneous.....	35
Harnett:		Madison: Miscellaneous.....	25
Dunn.....	90	Martin:	
Miscellaneous.....	50	Robersonville.....	20
Total.....	140	Williamston.....	40
Haywood:		Miscellaneous.....	10
Canton.....	90	Total.....	70
Waynesville.....	90	Mecklenburg:	
Miscellaneous.....	10	Charlotte.....	4,337
Total.....	190	Cornelius.....	8
Henderson:		Davidson.....	59
Hendersonville.....	420	Miscellaneous.....	46
Miscellaneous.....	50	Total.....	4,450
Total.....	470	Mitchell: Miscellaneous.....	35
Hertford:		Montgomery:	
Ahoskie.....	45	Troy.....	26
Miscellaneous.....	25	Miscellaneous.....	44
Total.....	70	Total.....	70
Hoke:		Moore: Miscellaneous.....	350
Raeford.....	42	Nash:	
Miscellaneous.....	3	Spring Hope.....	23
Total.....	45	Miscellaneous.....	67
Hyde: Miscellaneous.....	10	Total.....	90
Iredell:		New Hanover:	
Mooresville.....	104	Wilmington.....	1,460
Statesville.....	304	Miscellaneous.....	10
Miscellaneous.....	12	Total.....	1,470
Total.....	420	Northampton: Miscellaneous.....	95
Jackson: Miscellaneous.....	40	Onslow: Miscellaneous.....	25
Johnston:		Orange:	
Benson.....	39	Carrboro.....	4
Clayton.....	60	Chapel Hill.....	93
Selma.....	41	Hillsboro.....	34
Smithfield.....	90	Miscellaneous.....	9
Miscellaneous.....	40	Total.....	140
Total.....	270	Pamlico: Miscellaneous.....	50
Jones: Miscellaneous.....	10	Pasquotank:	
Lee:		Elizabeth City.....	399
Sanford.....	133	Miscellaneous.....	1
Miscellaneous.....	17	Total.....	400
Total.....	150		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Pender:		Rutherford—Continued.	
Burgaw.....	10	Cliffside.....	16
Miscellaneous.....	10	Forest City.....	34
Total.....	20	Henrietta.....	3
		Rutherfordton.....	70
Perquimans:		Miscellaneous.....	53
Hertford.....	52	Total.....	180
Miscellaneous.....	8		
Total.....	60	Sampson:	
		Clinton.....	50
Person:		Miscellaneous.....	30
Roxboro.....	103	Total.....	80
Miscellaneous.....	12		
Total.....	115	Scotland:	
		Laurinburg.....	98
Pitt:		Miscellaneous.....	22
Ayden.....	42	Total.....	120
Farmville.....	68		
Greenville.....	305	Stanley:	
Miscellaneous.....	65	Albemarle.....	114
Total.....	480	Badin.....	45
		Norwood.....	17
Polk:		Miscellaneous.....	4
Tryon.....	67	Total.....	180
Miscellaneous.....	28		
Total.....	95	Stokes: Miscellaneous.....	50
Randolph:		Surry:	
Asheboro.....	70	Elkin.....	52
Ramseur.....	16	Mount Airy.....	234
Randleman.....	9	Miscellaneous.....	34
Miscellaneous.....	40	Total.....	320
Total.....	135		
		Swain: Miscellaneous.....	45
Richmond:			
Hamlet.....	219	Transylvania:	
Rockingham.....	135	Brevard.....	67
Miscellaneous.....	16	Miscellaneous.....	13
Total.....	370	Total.....	80
Robeson:		Tyrrell: Miscellaneous.....	10
Fairmont.....	14		
Lumberton.....	134	Union:	
Maxton.....	40	Monroe.....	172
Red Springs.....	74	Miscellaneous.....	18
Miscellaneous.....	58	Total.....	190
Total.....	320		
		Vance:	
Rockingham:		Henderson.....	313
Draper.....	16	Miscellaneous.....	17
Leaksville.....	80	Total.....	330
Madison.....	32		
Mayodan.....	13	Wake:	
Reidsville.....	185	Raleigh.....	2,207
Spray.....	54	Wake Forest.....	51
Miscellaneous.....	20	Wendell.....	17
Total.....	409	Miscellaneous.....	85
		Total.....	2,360
Rowan:			
China Grove.....	12	Warren: Miscellaneous.....	109
Salisbury.....	525	Washington: Miscellaneous.....	50
Spencer.....	89	Watanga: Miscellaneous.....	25
Miscellaneous.....	44		
Total.....	670	Wayne:	
		Fremont.....	39
Rutherford:		Goldsboro.....	460
Carolton.....	1	Mount Olive.....	75

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

NORTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Wayne—Continued.		Wilson:	
Miscellaneous.....	5	Wilson.....	567
Total.....	570	Miscellaneous.....	73
Wilkes:		Total.....	640
North Wilkesboro.....	100	Yadkin: Miscellaneous.....	15
Wilkesboro.....	8	Yancey: Miscellaneous.....	10
Miscellaneous.....	7	State total.....	35,332
Total.....	115		

NORTH DAKOTA

Adams: Miscellaneous.....	47	Emmons:	
Barnes:		Linton.....	22
Valley City.....	206	Miscellaneous.....	19
Miscellaneous.....	131	Total.....	41
Total.....	337	Foster:	
Benson: Miscellaneous.....	102	Carrington.....	65
Billings: Miscellaneous.....	2	Miscellaneous.....	18
Bottineau:		Total.....	83
Bottineau City.....	41	Golden Valley:	
Miscellaneous.....	99	Beach.....	21
Total.....	140	Miscellaneous.....	10
Bowman: Miscellaneous.....	47	Total.....	31
Burke: Miscellaneous.....	115	Grand Forks:	
Burling:		Grand Forks.....	752
Bismarek.....	560	Larimore.....	39
Miscellaneous.....	15	Miscellaneous.....	194
Total.....	575	Total.....	985
Cass:		Grant: Miscellaneous.....	41
Casselton.....	69	Griggs:	
Fargo.....	1,820	Cooperstown.....	33
Miscellaneous.....	226	Miscellaneous.....	18
Total.....	2,115	Total.....	51
Cavalier:		Hettinger: Miscellaneous.....	64
Langdon.....	30	Kidder: Miscellaneous.....	42
Miscellaneous.....	100	La Moure:	
Total.....	130	La Moure.....	24
Dickey:		Miscellaneous.....	97
Ellendale.....	39	Total.....	121
Oakes.....	46	Logan: Miscellaneous.....	28
Miscellaneous.....	18	McHenry: Miscellaneous.....	115
Total.....	103	McIntosh:	
Diade:		Ashley.....	24
Crosby.....	36	Wishek.....	23
Miscellaneous.....	37	Miscellaneous.....	22
Total.....	73	Total.....	69
Dunn: Miscellaneous.....	21	McKenzie: Miscellaneous.....	32
Eddy:		McLean:	
New Rockford.....	76	Wilton.....	35
Miscellaneous.....	21	Miscellaneous.....	147
Total.....	97	Total.....	182

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

NORTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Mercer: Miscellaneous.....	49	Stark:	
Morton:		Dickinson.....	134
Hebron.....	23	Miscellaneous.....	55
Mandan.....	185	Total.....	189
Miscellaneous.....	66	Steele: Miscellaneous.....	73
Total.....	274	Stutsman:	
Mountrail: Miscellaneous.....	120	Jamestown.....	343
Nelson: Miscellaneous.....	110	Miscellaneous.....	178
Oliver: Miscellaneous.....	5	Total.....	521
Pembina: Miscellaneous.....	84	Towner:	
Pierce:		Cando.....	70
Rugby.....	45	Miscellaneous.....	51
Miscellaneous.....	19	Total.....	121
Total.....	64	Traill:	
Ramsey:		Hillsboro.....	37
Devils Lake.....	258	Mayville.....	36
Miscellaneous.....	127	Miscellaneous.....	84
Total.....	385	Total.....	157
Ransom:		Walsh:	
Enderlin.....	58	Grafton.....	88
Lisbon.....	44	Park River.....	30
Miscellaneous.....	18	Miscellaneous.....	83
Total.....	120	Total.....	201
Renville: Miscellaneous.....	32	Ward:	
Richland:		Kenmare.....	66
Hankinson.....	23	Minot.....	666
Ligderwood.....	26	Miscellaneous.....	162
Wahpeton.....	36	Total.....	894
Miscellaneous.....	69	Wells:	
Total.....	154	Harvey.....	72
Rolette: Miscellaneous.....	48	Miscellaneous.....	84
Sargent: Miscellaneous.....	36	Total.....	156
Sheridan: Miscellaneous.....	34	Williams:	
Stout: Miscellaneous.....	15	Williston.....	153
Slope:		Miscellaneous.....	78
Marmarth.....	17	Total.....	231
Miscellaneous.....	2	State total.....	9,881
Total.....	19		

OHIO

Adams:		Ashland:	
Manchester.....	25	Ashland.....	410
Peebles.....	10	Loudonville.....	94
Miscellaneous.....	18	Total.....	504
Total.....	53	Ashtabula:	
Allen:		Ashtabula.....	1,740
Bluffton.....	67	Conneaut.....	745
Delphos.....	189	Geneva.....	132
Linn.....	1,702	Jefferson.....	75
Spencerville.....	38	Miscellaneous.....	110
Miscellaneous.....	37	Total.....	2,802
Total.....	2,033		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Athens:		Clinton:	
Athens.....	231	Blanchester.....	58
Buchtel.....	3	Wilmington.....	240
Chauncey.....	8	Miscellaneous.....	94
Glouster.....	63	Total.....	392
Jacksonville.....	7	Columbiana:	
Nelsonville.....	123	Columbiana.....	75
Miscellaneous.....	16	East Liverpool.....	1,320
Total.....	454	East Palestine.....	380
Auglaize:		Leetonia.....	268
Minster.....	49	Lisbon.....	230
New Bremen.....	47	Salem.....	365
St. Marys.....	151	Salineville.....	148
Wapakoneta.....	151	Wellsville.....	260
Miscellaneous.....	28	Miscellaneous.....	125
Total.....	446	Total.....	3,171
Belmont:		Coshocton:	
Barnesville.....	269	Coshocton.....	315
Bellaire.....	735	Miscellaneous.....	25
Bethesda.....	37	Total.....	340
Bridgeport.....	221	Crawford:	
Flushing.....	95	Bucyrus.....	429
Martins Ferry.....	620	Crestline.....	221
St. Clairsville.....	120	Galion.....	382
Shadyside.....	150	Miscellaneous.....	72
Yorkville.....	75	Total.....	1,104
Miscellaneous.....	300	Cuyaboga:	
Total.....	2,622	Bedford.....	110
Brown:		Berea.....	140
Georgetown.....	34	Bratenahl.....	50
Ripley.....	49	Brecksville.....	21
Miscellaneous.....	57	Chagrin Falls.....	110
Total.....	140	Cleveland.....	37,071
Butler:		Cleveland Heights.....	721
Hamilton.....	1,806	Dover.....	121
Middletown.....	1,050	East Cleveland.....	1,197
Oxford.....	134	Euclid Village.....	168
Miscellaneous.....	92	Garfield Heights.....	110
Total.....	3,082	Independence.....	12
Carroll:		Lakewood.....	1,875
Carrollton.....	175	Maple Heights.....	7
Miscellaneous.....	32	Newburg Heights.....	159
Total.....	207	North Olmstead.....	10
Champaign:		Rocky River.....	90
Mechanicsburg.....	47	Shaker Heights.....	85
St. Paris.....	26	South Euclid.....	70
Urbana.....	257	West Park.....	422
Miscellaneous.....	21	Miscellaneous.....	1,272
Total.....	351	Total.....	43,812
Clark:		Darke:	
South Charleston.....	3	Arcanum.....	31
Springfield.....	2,518	Greenville.....	311
Miscellaneous.....	66	Union City.....	11
Total.....	2,620	Versailles.....	49
Clermont:		Miscellaneous.....	48
Batavia.....	46	Total.....	450
Bethel.....	31	Defiance:	
Loveland.....	79	Defiance.....	251
Milford.....	79	Hicksville.....	64
New Richmond.....	51	Miscellaneous.....	25
Miscellaneous.....	80	Total.....	340
Total.....	369	Delaware:	
		Delaware.....	294
		Miscellaneous.....	32
		Total.....	326

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Erie:		Hamilton—Continued.	
Huron.....	93	Norwood.....	2,025
Sandusky.....	1,382	Reading.....	184
Vermilion.....	98	St. Bernard.....	280
Miscellaneous.....	122	Sharonville.....	61
Total.....	1,695	Wyoming.....	365
		Miscellaneous.....	356
Fairfield:		Total.....	34,192
Bremen.....	38	Hancock:	
Lancaster.....	525	Findlay.....	642
Miscellaneous.....	74	McComb.....	13
Total.....	637	Miscellaneous.....	44
Fayette:		Total.....	699
Washington Court House.....	300	Hardin:	
Miscellaneous.....	51	Ada.....	68
Total.....	351	Forest.....	37
Franklin:		Kenton.....	236
Bexley.....	53	Miscellaneous.....	40
Columbus.....	13,306	Total.....	381
East Columbus.....	8	Harrison:	
Grandview Heights.....	5	Carliz.....	287
Linden Heights.....	1	Miscellaneous.....	150
Westerville.....	75	Total.....	437
Miscellaneous.....	241	Henry:	
Total.....	13,689	Deshler.....	51
Fulton:		Holgate.....	33
Archbold.....	25	Napoleon.....	217
Delta.....	51	Miscellaneous.....	57
Swanton.....	57	Total.....	358
Wauseon.....	86	Highland:	
Miscellaneous.....	33	Greenfield.....	147
Total.....	252	Hillsboro.....	152
Gallia:		Miscellaneous.....	74
Gallipolis.....	84	Total.....	373
Miscellaneous.....	8	Hocking:	
Total.....	92	Logan.....	199
Geauga:		Murray City.....	17
Chardon.....	101	Miscellaneous.....	29
Miscellaneous.....	25	Total.....	245
Total.....	126	Holmes:	
Greene:		Millersburg.....	170
Jamestown.....	36	Miscellaneous.....	177
Xenia.....	308	Total.....	347
Yellow Springs.....	61	Huron:	
Miscellaneous.....	140	Bellevue.....	239
Total.....	545	Monroeville.....	29
Guernsey:		New London.....	53
Byesville.....	42	Norwalk.....	314
Cambridge.....	564	Willard.....	198
Miscellaneous.....	43	Miscellaneous.....	51
Total.....	589	Total.....	884
Hamilton:		Jackson:	
Addyston.....	15	Jackson.....	147
Cheviot.....	205	Oak Hill.....	27
Cincinnati.....	29,916	Wellston.....	81
Cleves.....	49	Miscellaneous.....	6
Elmwood Place.....	150	Total.....	264
Glendale.....	179		
Harrison.....	49		
Lockland.....	208		
Mount Healthy.....	168		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Jefferson:		Mahoning:	
Amsterdam.....	50	Lowellville.....	410
Bergholz.....	45	Sebring.....	670
Brilliant.....	110	Struthers.....	854
Dillonvale.....	121	Youngstown.....	15,583
Grover.....	45	Miscellaneous.....	420
Mingo Junction.....	220	Total.....	17,937
Staubenville.....	2,404		
Toronto.....	195	Marion:	
Miscellaneous.....	110	Marion.....	822
Total.....	3,300	Miscellaneous.....	34
		Total.....	856
Knox:		Medina:	
Fredericktown.....	17	Lodi.....	120
Mount Vernon.....	399	Medina.....	185
Miscellaneous.....	42	Wadsworth.....	290
Total.....	458	Miscellaneous.....	95
		Total.....	690
Lake:		Meigs:	
Fairport Harbor.....	186	Middleport.....	105
Painesville.....	912	Pomeroy.....	111
Wickliffe.....	140	Miscellaneous.....	16
Willoughby.....	165	Total.....	232
Miscellaneous.....	287		
Total.....	1,690	Mercer:	
		Celina.....	171
Lawrence:		Coldwater.....	41
Coal Grove.....	8	Fort Recovery.....	18
Ironton.....	462	Rockford.....	17
Miscellaneous.....	42	Miscellaneous.....	22
Total.....	512	Total.....	269
		Miami:	
Licking:		Covington.....	39
Granville.....	71	Piqua.....	462
Newark.....	966	Tippecanoe City.....	64
Utica.....	22	Troy.....	300
Miscellaneous.....	105	West Milton.....	30
Total.....	1,164	Miscellaneous.....	58
		Total.....	953
Logan:		Monroe:	
Bellefontaine.....	329	Woodsfield.....	170
West Liberty.....	29	Miscellaneous.....	22
Miscellaneous.....	72	Total.....	192
Total.....	430		
		Montgomery:	
Lorain:		Brookville.....	30
Amherst.....	293	Dayton.....	8,562
Avon.....	70	Germantown.....	66
Elyria.....	2,070	Miamisburg.....	209
Lorain.....	2,565	West Carrollton.....	53
Oberlin.....	230	Miscellaneous.....	101
Wellington.....	97	Total.....	9,021
Miscellaneous.....	170		
Total.....	5,495	Morgan:	
		McConnelsville.....	42
Lucas:		Miscellaneous.....	44
Maumee.....	161	Total.....	86
Sylvania.....	113		
Toledo.....	16,330	Morrow:	
Miscellaneous.....	98	Cardington.....	16
Total.....	16,702	Mount Gilead.....	51
		Miscellaneous.....	3
Madison:		Total.....	70
London.....	126		
Mount Sterling.....	25		
Plain City.....	14		
West Jefferson.....	23		
Miscellaneous.....	6		
Total.....	194		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Muskingum:		Richland:	
Dresden.....	17	Mansfield.....	1,502
Roseville.....	23	Plymouth.....	60
South Zanesville.....	8	Shelby.....	265
Zanesville.....	1,197	Miscellaneous.....	90
Miscellaneous.....	147	Total.....	1,917
Total.....	1,392	Ross:	
Noble:		Chillicothe.....	756
Belle Valley.....	22	Miscellaneous.....	63
Caldwell.....	40	Total.....	819
Miscellaneous.....	7	Sandusky:	
Total.....	69	Clyde.....	92
Ottawa:		Fremont.....	536
Marblehead.....	31	Gibsonburg.....	97
Oak Harbor.....	81	Miscellaneous.....	110
Port Clinton.....	218	Total.....	835
Miscellaneous.....	232	Scioto:	
Total.....	562	New Boston.....	57
Paulding:		Portsmouth.....	1,638
Antwerp.....	29	Sciotoville.....	15
Paulding.....	58	Miscellaneous.....	79
Miscellaneous.....	40	Total.....	1,789
Total.....	127	Seneca:	
Perry:		Postoria.....	419
Corning.....	84	Tiffin.....	603
Crooksville.....	63	Miscellaneous.....	127
New Lexington.....	157	Total.....	1,149
New Straitsville.....	45	Shelby:	
Shawnee.....	47	Sidney.....	326
Somerset.....	27	Miscellaneous.....	47
Miscellaneous.....	84	Total.....	373
Total.....	507	Stark:	
Pickaway:		Alliance.....	1,705
Ashville.....	31	Canal Fulton.....	54
Circleville.....	132	Canton.....	6,125
Miscellaneous.....	28	Louisville.....	95
Total.....	191	Massillon.....	1,102
Pike:		Minerva.....	120
Waverly.....	27	Navarre.....	60
Miscellaneous.....	13	North Canton.....	65
Total.....	40	Miscellaneous.....	210
Portage:		Total.....	9,536
Garrettsville.....	27	Summit:	
Kent.....	812	Akron.....	13,620
Ravenna.....	380	Barberton.....	2,532
Miscellaneous.....	220	Cuyahoga Falls.....	420
Total.....	1,439	Hudson.....	120
Preble:		Kenmore.....	510
Eaton.....	126	Miscellaneous.....	160
Lewisburg.....	21	Total.....	17,392
Miscellaneous.....	120	Trumbull:	
Total.....	267	Girard.....	875
Putnam:		Hubbard.....	390
Columbus Grove.....	39	Newton Falls.....	45
Continental.....	21	Niles.....	645
Leipsic.....	47	Warren.....	1,323
Ottawa.....	73	Miscellaneous.....	225
Miscellaneous.....	46	Total.....	3,503
Total.....	226	Tuscarawas:	
		Dennison.....	359
		Dover.....	485
		Newcomertown.....	138
		New Philadelphia.....	510

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

• OHIO—Continued

County and city	Number of returns	County and city	Number of returns
Tuscarawas—Continued.		Wayne:	
Chillicothe.....	395	Doylestown.....	30
Miscellaneous.....	153	Orrville.....	301
Total.....	2,031	Rittman.....	95
Union:		Shreve.....	43
Marysville.....	73	Wooster.....	1,010
Richwood.....	20	Miscellaneous.....	149
Miscellaneous.....	13	Total.....	1,628
Total.....	106	Williams:	
Van Wert:		Bryan.....	167
Van Wert.....	363	Montpelier.....	125
Miscellaneous.....	62	Stryker.....	13
Total.....	425	Miscellaneous.....	62
Vinton:		Total.....	367
McArthur.....	20	Wood:	
Miscellaneous.....	18	Bowling Green.....	211
Total.....	38	North Baltimore.....	104
Warren:		Perrysburg.....	189
Franklin.....	155	Rossford.....	153
Lebanon.....	149	Miscellaneous.....	261
Miscellaneous.....	90	Total.....	918
Total.....	394	Wyandot:	
Washington:		Carey.....	92
Belpre.....	7	Upper Sandusky.....	154
Marietta.....	735	Miscellaneous.....	66
Miscellaneous.....	77	Total.....	312
Total.....	819	State total.....	231,196

OKLAHOMA

Adair:		Bryan:	
Stillwell.....	23	Caddo.....	16
Miscellaneous.....	18	Durant.....	198
Total.....	41	Miscellaneous.....	6
Alfalfa:		Total.....	130
Cherokee.....	63	Caddo:	
Miscellaneous.....	60	Anadarko.....	59
Total.....	123	Carnegie.....	31
Atoka:		Cement.....	32
Atoka.....	27	Miscellaneous.....	85
Miscellaneous.....	7	Total.....	207
Total.....	34	Canadian:	
Beaver: Miscellaneous.....	63	El Reno.....	288
Beckham:		Yukon.....	24
Flk City.....	96	Miscellaneous.....	49
Sayre.....	54	Total.....	361
Miscellaneous.....	49	Carter:	
Total.....	199	Ardmore.....	686
Blaine:		Henkilton.....	81
Geary.....	27	Wilson.....	108
Okene.....	27	Wirt.....	27
Wattonga.....	27	Miscellaneous.....	36
Miscellaneous.....	27	Total.....	938
Total.....	108	Cherokee:	
		Tahlequah.....	27
		Miscellaneous.....	8
		Total.....	35

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Choctaw:		Garvin:	
Boswell.....	9	Lindsay.....	36
Hugo.....	90	Pauls Valley.....	99
Miscellaneous.....	9	Wynnewood.....	32
Total.....	108	Miscellaneous.....	27
Cimarron: Miscellaneous.....	18	Total.....	194
Cleveland:		Grady:	
Norman.....	189	Chickasha.....	387
Miscellaneous.....	27	Miscellaneous.....	72
Total.....	216	Total.....	459
Coal:		Grant:	
Coalgate.....	36	Medford.....	45
Lehigh.....	2	Miscellaneous.....	126
Total.....	38	Total.....	171
Comanche:		Greer:	
Fort Sill.....	54	Mangum.....	108
Lawton.....	261	Miscellaneous.....	27
Miscellaneous.....	27	Total.....	135
Total.....	342	Harmon:	
Cotton:		Hollis.....	54
Devol.....	4	Miscellaneous.....	13
Walters.....	45	Total.....	67
Miscellaneous.....	27	Harper: Miscellaneous.....	36
Total.....	76	Haskell:	
Craig:		McCurtain.....	2
Vinita.....	85	Stigler.....	36
Miscellaneous.....	18	Miscellaneous.....	1
Total.....	103	Total.....	39
Creek:		Hughes:	
Bristow.....	360	Holdenville.....	198
Dewey.....	23	Wetumka.....	90
Drumright.....	216	Miscellaneous.....	36
Kiefer.....	27	Total.....	324
Mounds.....	27	Jackson:	
Oilton.....	72	Altus.....	162
Sapulpa.....	164	Miscellaneous.....	45
Shamrock.....	24	Total.....	207
Slick.....	9	Jefferson:	
Miscellaneous.....	30	Ringling.....	9
Total.....	1,252	Waurika.....	54
Custer:		Miscellaneous.....	45
Clinton.....	113	Total.....	108
Thomas.....	9	Johnston:	
Weatherford.....	45	Tishomingo.....	18
Miscellaneous.....	36	Wapanucka.....	3
Total.....	203	Miscellaneous.....	15
Delaware: Miscellaneous.....	5	Total.....	36
Dewey: Miscellaneous.....	36	Kay:	
Ellis:		Blackwell.....	486
Shattuck.....	32	Newkirk.....	108
Miscellaneous.....	18	Ponca City.....	950
Total.....	50	Three Sands.....	9
Garfield:		Tonkawa.....	288
Covington.....	72	Miscellaneous.....	153
Epid.....	960	Total.....	1,991
Garber.....	72		
Miscellaneous.....	63		
Total.....	1,167		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Kingfisher:		Mayes:	
Hennesse.....	36	Pryor.....	27
Kingfisher.....	72	Miscellaneous.....	18
Miscellaneous.....	9	Total.....	45
Total.....	117	Murray:	
Kiowa:		Davis.....	27
Hobart.....	90	Sulphur.....	41
Snyder.....	18	Miscellaneous.....	1
Miscellaneous.....	54	Total.....	69
Total.....	162	Muskogee:	
Latimer:		Boynton.....	21
Wilburton.....	27	Fort Gibson.....	13
Miscellaneous.....	3	Haskell.....	36
Total.....	30	Muskogee.....	1,415
Le Flore:		Miscellaneous.....	22
Heavener.....	45	Total.....	1,507
Poteau.....	54	Noble:	
Spiro.....	27	Perry.....	180
Miscellaneous.....	36	Miscellaneous.....	81
Total.....	162	Total.....	261
Lincoln:		Nowata:	
Chandler.....	90	Nowata.....	108
Prague.....	27	Miscellaneous.....	9
Stroud.....	99	Total.....	117
Miscellaneous.....	81	Okfuskee:	
Total.....	297	Boley.....	9
Logan:		Okemah.....	162
Guthrie.....	261	Weleetka.....	63
Miscellaneous.....	63	Miscellaneous.....	27
Total.....	324	Total.....	261
Love:		Oklahoma:	
Marietta.....	36	Britton.....	15
Miscellaneous.....	2	Edmond.....	45
Total.....	38	Oklahoma City.....	6,151
McClain:		Miscellaneous.....	36
Purcell.....	45	Total.....	6,247
Miscellaneous.....	18	Okmulgee:	
Total.....	63	Beggs.....	45
McCurtain:		Dewar.....	4
Broken Bow.....	18	Henryetta.....	194
Idabel.....	54	Kusa.....	2
Wright City.....	3	Morris.....	45
Miscellaneous.....	18	Okmulgee.....	987
Total.....	93	Miscellaneous.....	13
McIntosh:		Total.....	1,290
Checotah.....	36	Osage:	
Eufaula.....	63	Apperson.....	4
Miscellaneous.....	40	Avant.....	32
Total.....	139	Barnsdall (formerly Bigheart).....	81
Major:		Denoya.....	22
Fairview.....	41	Fairfax.....	194
Miscellaneous.....	13	Hominy.....	221
Total.....	54	Pawhuska.....	864
Marshall:		Shidler.....	54
Madill.....	18	Wynona.....	31
Miscellaneous.....	4	Miscellaneous.....	155
Total.....	22	Total.....	1,658
		Ottawa:	
		Afton.....	11
		Cardin.....	36
		Commerce.....	27

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OKLAHOMA—Continued

County and city	Number of returns	County and city	Number of returns
Ottawa—Continued.		Sequoyah:	
Douhat.....	13	Sallisaw.....	45
Miami.....	243	Vian.....	9
Picher.....	117	Miscellaneous.....	8
Quapaw.....	12	Total.....	62
Miscellaneous.....	9		
Total.....	468	Stephens:	
Pawnee:		Comanche.....	36
Cleveland.....	144	Duncan.....	279
Pawnee.....	90	Marlow.....	81
Miscellaneous.....	90	Miscellaneous.....	36
Total.....	324	Total.....	432
Payne:		Texas:	
Cushing.....	270	Guymon.....	76
Stillwater.....	216	Miscellaneous.....	117
Yale.....	108	Total.....	193
Miscellaneous.....	45		
Total.....	639	Tillman:	
Pittsburg:		Frederick.....	135
Dow.....	4	Grandfield.....	36
Haileyville.....	27	Miscellaneous.....	36
Hartshorne.....	51	Total.....	207
Kiowa.....	6		
Krebs.....	4	Tulsa:	
McAlester.....	288	Bixby.....	18
Quinton.....	27	Broken Arrow.....	45
Miscellaneous.....	18	Collinsville.....	36
Total.....	425	Jenks.....	27
Pontotoc:		Sand Springs.....	185
Ada.....	189	Skiatook.....	113
Allen.....	9	Tulsa.....	8,360
Roff.....	9	Miscellaneous.....	63
Miscellaneous.....	9	Total.....	8,847
Total.....	216		
Pottawatomie:		Wagoner:	
Shawnee.....	504	Coweta.....	32
Tecumseh.....	36	Wagoner.....	45
Miscellaneous.....	90	Miscellaneous.....	6
Total.....	630	Total.....	83
Pushmataha:		Washington:	
Antlers.....	27	Bartlesville.....	1,208
Miscellaneous.....	18	Dewey.....	54
Total.....	45	Miscellaneous.....	33
Roger Mills: Miscellaneous.....	9	Total.....	1,295
Rogers:		Washita:	
Chelsea.....	54	Cordell.....	45
Claremore.....	72	Miscellaneous.....	54
Miscellaneous.....	9	Total.....	99
Total.....	135		
Seminole:		Woods:	
Cromwell.....	27	Alva.....	135
Wewoka.....	225	Waynoka.....	23
Miscellaneous.....	270	Miscellaneous.....	27
Total.....	522	Total.....	185
		Woodward:	
		Woodward.....	126
		Miscellaneous.....	36
		Total.....	162
		State total.....	37,497

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

OREGON

County and city	Number of returns	County and city	Number of returns
Baker:		Hood River:	
Baker.....	320	Hood River.....	228
Miscellaneous.....	133	Miscellaneous.....	35
Total.....	453	Total.....	263
Benton:		Jackson:	
Corvallis.....	243	Ashland.....	143
Miscellaneous.....	24	Medford.....	538
Total.....	267	Miscellaneous.....	68
Clackamas:		Total.....	749
Gladstone.....	24	Jefferson: Miscellaneous.....	40
Milwaukie.....	174	Josephine:	
Oregon City.....	260	Grants Pass.....	173
Oswego.....	70	Miscellaneous.....	31
West Linn.....	31	Total.....	204
Miscellaneous.....	191	Klamath:	
Total.....	750	Klamath Falls.....	651
Clatsop:		Miscellaneous.....	227
Astoria.....	652	Total.....	878
Seaside.....	76	Lake:	
Miscellaneous.....	116	Lakeview.....	115
Total.....	844	Miscellaneous.....	38
Columbia:		Total.....	153
Clatskanie.....	49	Lane:	
Rainier.....	56	Cottage Grove.....	120
St. Helens.....	94	Eugene.....	736
Miscellaneous.....	271	Springfield.....	46
Total.....	470	Miscellaneous.....	152
Coos:		Total.....	1,054
Bandon.....	46	Lincoln: Miscellaneous.....	147
Coquille.....	101	Linn:	
Marshfield.....	368	Albany.....	196
North Bend.....	107	Lebanon.....	43
Miscellaneous.....	152	Miscellaneous.....	59
Total.....	774	Total.....	298
Crook:		Malheur:	
Prineville.....	48	Ontario.....	60
Miscellaneous.....	13	Miscellaneous.....	82
Total.....	61	Total.....	142
Curry: Miscellaneous.....	36	Marion:	
Deschutes:		Salem.....	802
Bend.....	518	Silverton.....	155
Miscellaneous.....	39	Woodburn.....	35
Total.....	557	Miscellaneous.....	142
Douglas:		Total.....	1,134
Roseburg.....	254	Morrow:	
Miscellaneous.....	173	Heppner.....	70
Total.....	427	Miscellaneous.....	34
Gilliam:		Total.....	104
Condon.....	61	Multnomah:	
Miscellaneous.....	58	Gresham.....	89
Total.....	119	Portland.....	17,074
Grant: Miscellaneous.....	90	Miscellaneous.....	200
Harney:		Total.....	17,363
Burns.....	46		
Miscellaneous.....	32		
Total.....	78		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

OREGON—Continued

County and city	Number of returns	County and city	Number of returns
Polk:		Wallowa:	
Dallas.....	78	Enterprise.....	69
Independence.....	55	Miscellaneous.....	91
Miscellaneous.....	66	Total.....	160
Total.....	199	Wasco:	
Sherman: Miscellaneous.....	164	The Dalles.....	321
Tillamook:		Miscellaneous.....	66
Tillamook.....	133	Total.....	387
Miscellaneous.....	96	Washington:	
Total.....	229	Forest Grove.....	92
Umatilla:		Hillsboro.....	154
Milton.....	56	Miscellaneous.....	245
Pendleton.....	563	Total.....	491
Miscellaneous.....	392	Wheeler: Miscellaneous.....	29
Total.....	1,011	Yambill:	
Union:		McMinnville.....	158
Elgin.....	30	Newberg.....	69
La Grande.....	354	Miscellaneous.....	103
Union.....	31	Total.....	330
Miscellaneous.....	85	State total.....	31,047
Total.....	500		

PENNSYLVANIA

Adams:		Allegheny—Continued.	
Gettysburg.....	101	Harmarville.....	42
Littlestown.....	51	Harwick.....	37
McSherrystown.....	38	Hays.....	72
Miscellaneous.....	89	Heidelberg.....	36
Total.....	339	Homestead.....	1,399
Allegheny:		Indianola.....	37
Aspinwall.....	556	Ingram.....	199
Avalon.....	455	Knoxville.....	106
Bairdford.....	9	Leetsdale.....	91
Bellevue.....	2,630	Lincoln Place.....	64
Ben Avon.....	370	McKeesport.....	3,805
Brackenridge.....	292	McKees Rocks.....	1,100
Brentwood.....	65	Millvale.....	597
Braddock.....	1,205	Moon Run.....	5
Bridgeville.....	320	Morgan.....	42
Broughton.....	42	Mount Oliver.....	281
Carrick.....	156	Munhall.....	501
Carnegie.....	925	Natrona.....	250
Castle Shannon.....	135	North Bessemer.....	37
Chalfant.....	13	North Braddock.....	455
Clairton.....	412	Oakdale.....	90
Cornopolis.....	740	Oakmont.....	481
Crafton.....	970	Pitcairn.....	370
Cuddy.....	53	Pittsburgh.....	61,320
Curtisville.....	9	Port Vue.....	20
Dormont.....	1,100	Rankin.....	170
Dravosburg.....	135	Russellton.....	60
Duquesne.....	952	Sewickley.....	1,157
East Pittsburgh.....	607	Sharpsburg.....	465
East McKeesport.....	105	Springdale.....	230
Edgewood.....	497	St. Clair.....	73
Edgeworth.....	42	Swissvale.....	1,431
Elizabeth.....	275	Tarentum.....	876
Emsworth.....	135	Turtle Creek.....	770
Etna.....	155	Versailles.....	56
Glassmere.....	61	Verona.....	280
Glassport.....	203	Wall.....	42
Glenfield.....	42	West Homestead.....	110
Glenshaw.....	237	West View.....	230
Greentree.....	6	Wilmerding.....	415
		Whitaker.....	56
		Wilkinsburg.....	4,212

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Allegheny—Continued.		Blair—Continued.	
Wilson.....	135	Williamsburg.....	44
Miscellaneous.....	4, 779	Miscellaneous.....	93
Total.....	100, 545	Total.....	4, 613
Armstrong:		Bradford:	
Apollo.....	218	Athens.....	140
Dayton.....	21	Canton.....	63
Ford City.....	370	Sayre.....	431
Freeport.....	180	South Waverly.....	51
Kaylor.....	7	Towanda.....	166
Kittanning.....	565	Troy.....	64
Leechburg.....	326	Miscellaneous.....	55
Parkers Landing.....	32	Total.....	970
Sagamore.....	11		
Yatesboro.....	28	Bucks:	
Miscellaneous.....	381	Bristol.....	295
Total.....	2, 139	Doylestown.....	285
		Langhorne.....	104
Beaver:		Morrisville.....	149
Aliquippa.....	136	New Hope.....	60
Ambridge.....	962	Newtown.....	112
Beaver.....	681	Perkasie.....	120
Beaver Falls.....	1, 150	Quakertown.....	206
Bridgewater.....	25	Sellersville.....	60
College Hill.....	72	Yardley.....	43
Conway.....	72	Miscellaneous.....	508
Freedom.....	180	Total.....	1, 942
Midland.....	370		
Monaca.....	285	Butler:	
New Brighton.....	678	Butler.....	1, 525
Rochester.....	555	Chicora.....	80
Woodlawn.....	1, 252	Evans City.....	97
Miscellaneous.....	564	Lyndora.....	11
Total.....	6, 982	Mars.....	97
		Sarver.....	22
Bedford:		Zelienople.....	136
Bedford.....	128	Miscellaneous.....	593
Everett.....	68	Total.....	2, 561
Hyndman.....	7		
Saxton.....	39	Cambria:	
Miscellaneous.....	76	Barnesboro.....	156
Total.....	318	Beaverdale.....	42
		Blandburg.....	12
Berks:		Carrolltown.....	41
Birdsboro.....	160	Colver.....	43
Boyertown.....	210	Conemaugh.....	179
Fleetwood.....	81	Cresson.....	285
Hamburg.....	180	Dale.....	41
Kutztown.....	115	Dunlo.....	27
Mohnton.....	55	East Conemaugh.....	29
Mount Penn.....	78	Ebensburg.....	176
Reading.....	6, 149	Elmora.....	56
Robesonia.....	46	Exedit.....	12
Shillington.....	183	Ferndale.....	9
Singing Springs.....	135	Franklin Borough.....	12
Topton.....	29	Gallitzin.....	93
West Reading.....	243	Hastings.....	40
Womelsdorf.....	41	Johnstown.....	4, 280
Wyomissing.....	477	Lilly.....	94
Miscellaneous.....	1, 054	Marsteller.....	6
Total.....	9, 236	Nanty-Glo.....	82
		Patton.....	91
Blair:		Portage.....	111
Altoona.....	3, 376	Scalp Level.....	22
Bellwood.....	84	South Fork.....	136
Duncansville.....	33	Spangler.....	43
Holidaysburg.....	304	Vintondale.....	39
Juniata.....	215	Westmont.....	12
Martinsburg.....	32	Miscellaneous.....	1, 620
Roaring Spring.....	64	Total.....	7, 789
Tyrone.....	368		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Cameron:		Columbia:	
Emporium.....	149	Berwick.....	212
Miscellaneous.....	37	Bloomsburg.....	191
Total.....	186	Catawissa.....	56
		Centralia.....	53
Carbon:		Miscellaneous.....	45
Beaver Meadow.....	32	Total.....	557
East Mauch Chunk.....	235		
Lansford.....	452	Crawford:	
Lehighton.....	331	Cambridge Springs.....	64
Mauch Chunk.....	245	Linesville.....	42
Nesquehoning.....	280	Meadville.....	782
Palmerton.....	169	Titusville.....	408
Summit Hill.....	174	Miscellaneous.....	378
Weatherly.....	77	Total.....	1,674
Miscellaneous.....	211		
Total.....	2,206	Cumberland:	
		Camp Hill.....	164
Center:		Carlisle.....	458
Bellefont.....	162	Lemoyne.....	111
Philipsburg.....	399	Mechanicsburg.....	195
State College.....	124	Mount Holly Springs.....	16
Miscellaneous.....	147	New Cumberland.....	145
Total.....	832	Newville.....	22
		Shippensburg.....	109
Chester:		West Fairview.....	29
Coatesville.....	620	Miscellaneous.....	166
Downingtown.....	235	Total.....	1,415
Kennett Square.....	176		
Malvern.....	86	Dauphin:	
Oxford.....	94	Elizabethville.....	20
Parkesburg.....	53	Harrisburg.....	4,915
Phoenixville.....	501	Highspire.....	41
Spring City.....	154	Hummelstown.....	96
West Chester.....	697	Lykens.....	92
West Grove.....	39	Middletown.....	160
Miscellaneous.....	883	Millersburg.....	76
Total.....	3,538	Penbrook.....	55
		Royalton.....	9
Clarion:		Steelton.....	310
Clarion.....	186	Williamstown.....	156
East Brady.....	98	Miscellaneous.....	306
New Bethlehem.....	137	Total.....	6,236
Rimersburg.....	29		
Miscellaneous.....	394	Delaware:	
Total.....	844	Aldan.....	143
		Chester.....	2,261
Clearfield:		Clifton Heights.....	120
Clearfield.....	465	Collingdale.....	160
Coalport.....	48	Colwyn.....	43
Cnrwensville.....	56	Darby.....	240
Dn Bois.....	550	East Lansdowne.....	132
Falls Creek.....	32	Eddystone.....	43
Grass Flat.....	36	Glenolden.....	216
Houtzdale.....	89	Lansdowne.....	1,565
Irvona.....	21	Marcus Hook.....	133
Madera.....	19	Media.....	496
Oseola Mills.....	87	Morton.....	60
Ramey.....	11	Norwood.....	195
Sabula.....	5	Prospect Park (Moore).....	216
Tyler.....	5	Ridley Park.....	316
Winburne.....	24	Sharon Hill.....	150
Miscellaneous.....	317	Swarthmore.....	545
Total.....	1,765	Trainer.....	5
		Upland.....	34
Clinton:		Yeadon.....	93
Avis.....	10	Miscellaneous.....	6,045
Flemington.....	7	Total.....	13,211
Lock Haven.....	353		
Mill Hall.....	24	Elk:	
Renovo.....	298	Johnsonburg.....	175
Miscellaneous.....	50	Ridgway.....	307
Total.....	742	St. Marys.....	239

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Elk—Continued.		Huntingdon:	
Wilcox.....	19	Huntingdon.....	273
Miscellaneous.....	215	Mount Union.....	65
Total.....	1,015	Miscellaneous.....	92
Erie:		Total.....	430
Allison.....	77	Indiana:	
Corry.....	297	Arcadia.....	7
Erie.....	5,970	Black Lick.....	16
Girard.....	97	Blairsville.....	296
North East.....	195	Clymer.....	62
Union City.....	137	Glen Campbell.....	23
Wesleyville.....	91	Heilwood.....	14
Miscellaneous.....	249	Homer City.....	72
Total.....	7,113	Indiana.....	507
Fayette:		Iselin.....	11
Belle Vernon.....	279	Josephine.....	6
Brownsfield.....	36	Rositer.....	35
Brownsville.....	346	Saltsburg.....	61
Chestnut Ridge.....	8	Miscellaneous.....	378
Connellsville.....	837	Total.....	1,488
Dunbar.....	79	Jefferson:	
Everson.....	63	Anita.....	13
Fairehance.....	66	Big Run.....	38
Fayette City.....	107	Brockwayville.....	97
Grays Landing.....	5	Brookville.....	279
La Belle.....	6	Conifer.....	8
Lemont Furnace.....	12	Punxsutawney.....	415
Martin.....	7	Rathmel.....	8
Masontown.....	193	Reynoldsville.....	106
Mount Braddock.....	11	Summerville.....	28
Mount Sterling.....	5	Sykesville.....	44
New Salem.....	66	Miscellaneous.....	173
Oliver.....	11	Total.....	1,209
Orient.....	12	Juniata:	
Point Marion.....	98	Mifflintown.....	39
Republic.....	101	Miscellaneous.....	72
Ronco.....	23	Total.....	111
Smock.....	39	Lackawanna:	
South Brownsville.....	301	Archbald.....	99
South Connellsville.....	27	Blakely.....	16
Star Junction.....	38	Carbondale.....	1,055
Uledi.....	25	Clarks Summit.....	73
Uniontown.....	1,967	Dickson.....	102
Vanderbilt.....	38	Dunmore.....	696
West Leisenring.....	36	Jermyn.....	130
Miscellaneous.....	845	Jessup.....	131
Total.....	5,687	Mayfield.....	56
Forest:		Minoka.....	48
Marienville.....	8	Moosic.....	105
Miscellaneous.....	69	Moscow.....	29
Total.....	77	Old Forge.....	201
Franklin:		Olyphant.....	284
Chambersburg.....	484	Peckville.....	107
Greencastle.....	70	Pershing.....	49
Mercersburg.....	63	Scranton.....	8,811
Waynesboro.....	355	Taylor.....	136
Miscellaneous.....	82	Throop.....	60
Total.....	1,054	Vandling.....	47
Fulton: Miscellaneous.....	9	Winton.....	10
Greene:		Miscellaneous.....	123
Netamacolin.....	31	Total.....	12,368
Waynesburg.....	372	Lancaster:	
Miscellaneous.....	341	Columbia.....	330
Total.....	744	Denver.....	56
		Elizabethtown.....	167
		Ephrata.....	142
		Lancaster.....	3,440

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Laneaster—Continued.		Lycoming—Continued.	
Litzitz.....	175	Montgomery.....	61
Manheim.....	152	Montoursville.....	49
Marietta.....	75	Muncy.....	43
Mount Joy.....	115	Newberry.....	171
New Holland.....	57	Williamsport.....	2,692
Miscellaneous.....	743	Miscellaneous.....	147
Total.....	5,452	Total.....	3,638
Lawrence:		McKean:	
Bessemer.....	87	Betula.....	5
Ellwood City.....	976	Bradford.....	1,674
New Castle.....	2,881	Eldred.....	76
Miscellaneous.....	380	Hazel Hurst.....	9
Total.....	4,324	Kane.....	417
Lebanon:		Mount Jewett.....	106
Lebanon.....	895	Port Allegany.....	87
Myerstown.....	169	Smethport.....	158
Palmyra.....	131	Miscellaneous.....	444
Miscellaneous.....	275	Total.....	2,976
Total.....	1,410	Mercer:	
Lehigh:		Farrell.....	372
Allentown.....	4,298	Greenville.....	558
Bethlehem.....	146	Grove City.....	512
Catasauqua.....	272	Mercer.....	186
Coplay.....	89	Sharon.....	1,849
Emanas.....	155	Sharpsville.....	204
Shatington.....	154	Stoneboro.....	46
Miscellaneous.....	310	West Middlesex.....	52
Total.....	5,424	Wheatland.....	41
Luzerne:		Miscellaneous.....	207
Ashley.....	308	Total.....	4,027
Avoca.....	244	Mifflin:	
Dorranecton.....	163	Burnham.....	61
Duryea.....	127	Lewistown.....	545
Dupont.....	166	Miscellaneous.....	141
Edwardsville.....	183	Total.....	750
Exeter.....	26	Monroe:	
Forty Fort.....	153	East Stroudsburg.....	116
Freeland.....	123	Stroudsburg.....	185
Glen Lyon.....	227	Tobyhanna.....	42
Hazleton.....	895	Miscellaneous.....	138
Hughestown.....	24	Total.....	481
Kingston.....	781	Montgomery:	
Larksville.....	148	Ambler.....	360
Luzerne.....	158	Bridgeport.....	169
Miners Mills.....	128	Conshohocken.....	430
Nanticoke.....	629	East Greenville.....	33
Nescopeck.....	48	Hatboro.....	135
Parsons.....	230	Jenkintown.....	740
Pittston.....	857	Lansdale.....	420
Plains.....	224	Narberth.....	700
Plymouth.....	179	Norristown.....	2,050
Pringle.....	21	North Wales.....	124
Shickshinney.....	165	Pennsburg.....	29
Sugar Notch.....	185	Pottstown.....	787
Swoyersville.....	44	Rockledge.....	38
Warrior Run.....	26	Royersford.....	195
West Hazelton.....	163	Soudertown.....	109
West Pittston.....	412	West Conshohocken.....	50
West Wyoming.....	85	Miscellaneous.....	8,625
White Haven.....	148	Total.....	14,994
Wilkes-Barre.....	4,533	Montour:	
Wyoming.....	82	Danville.....	92
Miscellaneous.....	876	Miscellaneous.....	56
Total.....	12,591	Total.....	148
Lycoming:			
Hughesville.....	42		
Jersey Shore.....	133		

* See footnote on p. 289.

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Northampton:		Schuylkill—Continued.	
Bangor.....	113	Minersville.....	215
Bath.....	62	New Philadelphia (Silver Creek).....	22
Bethlehem ²	2,249	Orwigsburg.....	59
Easton.....	2,267	Palo Alto.....	8
Hellertown.....	57	Pine Grove.....	107
Nazareth.....	269	Port Carbon.....	63
North Catasauqua.....	45	Pottsville.....	1,205
Northampton.....	220	St. Clair.....	127
Pen Argyl.....	117	Schuylkill Haven.....	165
Roseto.....	16	Shenandoah.....	385
Walnutport.....	30	Tamaqua.....	465
West Easton.....	36	Tower City.....	52
Wind Gap.....	10	Tremont.....	88
Miscellaneous.....	80	Miscellaneous.....	529
Total.....	5,571	Total.....	4,831
Northumberland:		Snyder:	
Kulpmont.....	93	Selingsgrove.....	60
Locust Gap.....	95	Miscellaneous.....	42
Marion Heights.....	18	Total.....	102
Milton.....	249	Somerset:	
Mount Carmel.....	515	Berlin.....	48
Northampton Heights.....	32	Boswell.....	31
Northumberland.....	207	Central.....	22
Shamokin.....	1,213	Confluence.....	45
Sunbury.....	1,012	Holsopple.....	37
Watsonstown.....	95	Hooversville.....	24
Miscellaneous.....	206	Jenners.....	6
Total.....	3,735	Jerome.....	18
Perry:		Macdonaldton.....	5
Duncannon.....	46	Meyersdale.....	95
Marysville.....	49	Paint Creek.....	7
Newport.....	58	Rockwood.....	43
Miscellaneous.....	51	Somerset.....	222
Total.....	204	Windber.....	321
Philadelphia: Philadelphia.....	96,340	Miscellaneous.....	285
Pike:		Total.....	1,209
Matamoras.....	23	Sullivan:	
Miscellaneous.....	20	Mildred.....	36
Total.....	43	Miscellaneous.....	48
Potter:		Total.....	84
Austin.....	28	Susquehanna:	
Coudersport.....	52	Forest City.....	70
Galeton.....	63	Hallstead.....	26
Shinglehouse.....	21	Montrose.....	67
Miscellaneous.....	60	Oakland.....	20
Total.....	224	Susquehanna.....	478
Schuylkill:		Miscellaneous.....	177
Ashland.....	235	Total.....	838
Coaldale.....	109	Tioga:	
Cressona.....	34	Blossburg.....	28
Delano.....	32	Elkland.....	31
Frackville.....	150	Mansfield.....	37
Gilberton.....	48	Wellsboro.....	86
Girardville.....	152	Westfield.....	49
Gordon.....	29	Miscellaneous.....	164
Lost Creek.....	21	Total.....	395
McAdoo.....	59		
Mahanoy City.....	472		
² Bethlehem:			
Counties—			
Lehigh.....			Number of returns
Northampton.....			146
Total.....			2,249
			2,395

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

PENNSYLVANIA—Continued

County and city	Number of returns	County and city	Number of returns
Union:		Westmoreland:	
Lewisburg.....	96	Arnold.....	279
Mifflinburg.....	49	Avonmore.....	38
Miscellaneous.....	60	Baggaley.....	11
Total.....	205	Claridge.....	32
		Crab Tree.....	11
Venango:		Darragh.....	15
Emlenton.....	97	Derry.....	174
Franklin.....	789	East Vandergrift.....	25
Oil City.....	1,439	Export.....	136
Polk.....	15	Greensburg.....	1,378
Miscellaneous.....	264	Irwin.....	465
Total.....	2,604	Jeannette.....	598
		Larimer.....	28
Warren:		Latrobe.....	651
Kinzua.....	21	Ligonier.....	92
Sheffield.....	85	Mammoth.....	16
Tidioute.....	51	Manor.....	87
Warren.....	961	Monessen.....	857
Youngsville.....	41	Mount Pleasant.....	371
Miscellaneous.....	236	New Kensington.....	880
Total.....	1,395	North Belle Vernon.....	12
		Parnassus.....	279
Washington:		Penn.....	36
Allenport.....	41	Pricedale.....	13
Bentleyville.....	109	Scottdale.....	434
Bulger.....	17	Southwest.....	23
Burgettstown.....	136	Southwest Greensburg.....	156
California.....	227	South Greensburg.....	13
Canonsburg.....	645	Trafford.....	147
Cecil.....	46	Trauger.....	8
Centerville.....	41	Vandergrift.....	514
Charleroi.....	683	Webster.....	41
Cherry Valley.....	22	Wendel.....	11
Claysville.....	46	West Newton.....	198
Cokeburg.....	10	Youngwood.....	87
Daisytown.....	59	Yukon.....	27
Donora.....	700	Miscellaneous.....	1,374
East Washington.....	32	Total.....	9,517
Ellsworth.....	20	Wyoming:	
Fredericktown.....	50	Tunkhannock.....	69
Houston.....	91	Miscellaneous.....	69
McDonald.....	227	Total.....	138
Marianna.....	5	York:	
Meadow Lands.....	14	Dallastown.....	71
Millsboro.....	11	Glen Rock.....	36
Monongahela.....	550	Hanover.....	387
New Eagle.....	25	Red Lion.....	212
North Charleroi.....	90	Spring Grove.....	48
Roscoe.....	86	Wrightsville.....	43
Vestaburg.....	93	York.....	2,645
Washington.....	1,960	Miscellaneous.....	374
West Brownsville.....	108	Total.....	3,816
Miscellaneous.....	1,274	State total.....	397,575
Total.....	7,418		
Wayne:			
Hawley.....	80		
Honesdale.....	180		
Miscellaneous.....	86		
Total.....	346		

RHODE ISLAND

Bristol:		Kent:	
Barrington.....	170	East Greenwich.....	301
Bristol.....	291	Warwick.....	436
Warren.....	191	West Warwick.....	461
Total.....	655	Total.....	1,198

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

RHODE ISLAND—Continued

County and city	Number of returns	County and city	Number of returns
Newport:		Providence—Continued.	
Jamestown.....	28	Pawtucket.....	2, 551
Little Compton.....	4	Providence.....	13, 503
Middletown.....	125	Scituate.....	17
Newport.....	1, 299	Smithfield.....	37
New Shoreham.....	6	Woonsocket.....	1, 586
Portsmouth.....	30	Total.....	21, 834
Tiverton.....	27	Washington:	
Total.....	1, 519	Charlestown.....	7
Providence:		Exeter.....	8
Burrillville.....	272	Hopkinton.....	87
Central Falls.....	504	Narragansett.....	61
Cranston.....	1, 688	North Kingstown.....	179
Cumberland.....	388	Richmond.....	102
East Providence.....	826	South Kingstown.....	227
Foster.....	12	Westerly.....	485
Gloucester.....	23	Total.....	1, 156
Johnston.....	54	State total.....	26, 362
Lincoln.....	105		
North Providence.....	220		
North Smithfield.....	48		

SOUTH CAROLINA

Abbeville:		Berkeley: Miscellaneous.....	49
Abbeville.....	130	Calhoun:	
Miscellaneous.....	39	Saint Matthews.....	54
Total.....	169	Miscellaneous.....	15
Aiken:		Total.....	69
Aiken.....	142	Charleston:	
Graniteville.....	16	Charleston.....	2, 497
Langley.....	15	Edisto Island.....	10
North Augusta.....	28	Johns Island.....	22
Miscellaneous.....	48	Meggett.....	22
Total.....	249	Moultrieville.....	14
Allendale:		Mount Pleasant.....	18
Allendale.....	35	Miscellaneous.....	55
Fairfax.....	10	Total.....	2, 638
Miscellaneous.....	4	Cherokee:	
Total.....	49	Blacksburg.....	18
Anderson:		Gaffney.....	125
Anderson.....	297	Miscellaneous.....	10
Belton.....	43	Total.....	153
Honea Path.....	22	Chester:	
Felzer.....	21	Chester.....	154
Pendleton.....	13	Great Falls.....	24
Williamston.....	6	Miscellaneous.....	14
Miscellaneous.....	17	Total.....	192
Total.....	419	Chesterfield:	
Bamberg:		Cheraw.....	109
Bamberg.....	49	Miscellaneous.....	30
Denmark.....	25	Total.....	139
Miscellaneous.....	16	Clarendon:	
Total.....	90	Manning.....	44
Barnwell:		Miscellaneous.....	36
Barnwell.....	31	Total.....	80
Blackville.....	18	Colleton:	
Miscellaneous.....	32	Walterboro.....	45
Total.....	81	Miscellaneous.....	29
Beaufort:		Total.....	74
Beaufort.....	76		
Miscellaneous.....	59		
Total.....	135		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Darlington:		Jasper: Miscellaneous.....	24
Darlington.....	138	Kershaw:	
Hartsville.....	159	Camden.....	103
Miscellaneous.....	27	Kershaw.....	29
Total.....	324	Miscellaneous.....	9
Dillon:		Total.....	141
Dillon.....	104	Lancaster:	
Latta.....	40	Lancaster.....	69
Miscellaneous.....	35	Miscellaneous.....	7
Total.....	179	Total.....	76
Dorchester:		Laurens:	
Saint George.....	22	Clinton.....	108
Summerville.....	104	Laurens.....	85
Miscellaneous.....	13	Miscellaneous.....	17
Total.....	139	Total.....	210
Edgefield:		Lee:	
Edgefield.....	26	Bishopville.....	49
Johnston.....	15	Miscellaneous.....	9
Miscellaneous.....	17	Total.....	58
Total.....	58	Lexington:	
Fairfield:		Batesburg.....	28
Winnsboro.....	66	Leesville.....	4
Miscellaneous.....	39	Lexington.....	22
Total.....	105	New Brookland.....	17
Florence:		Miscellaneous.....	19
Florence.....	536	Total.....	90
Lake City.....	49	McCormick:	
Timmons ville.....	34	McCormick.....	25
Miscellaneous.....	50	Miscellaneous.....	8
Total.....	669	Total.....	33
Georgetown:		Marion:	
Andrews.....	38	Marion.....	85
Georgetown.....	125	Mullins.....	57
Miscellaneous.....	7	Miscellaneous.....	11
Total.....	170	Total.....	153
Greenville:		Marlboro:	
Fountain Inn.....	20	Bennettsville.....	110
Greenville.....	1,409	Clio.....	22
Greer.....	73	McCull.....	24
Piedmont.....	13	Miscellaneous.....	19
Miscellaneous.....	25	Total.....	175
Total.....	1,540	Newberry:	
Greenwood:		Newberry.....	136
Greenwood.....	252	Whitmire.....	19
Ware Shoals.....	23	Miscellaneous.....	42
Miscellaneous.....	24	Total.....	197
Total.....	299	Oconee:	
Hampton:		Newry.....	3
Estill.....	17	Seneca.....	33
Varnville.....	16	Walhalla.....	18
Miscellaneous.....	35	Westminster.....	11
Total.....	68	Miscellaneous.....	14
Horry:		Total.....	79
Conway.....	76	Orangeburg:	
Miscellaneous.....	12	Branchville.....	18
Total.....	88	Orangeburg.....	246
		Miscellaneous.....	74
		Total.....	338

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

SOUTH CAROLINA—Continued

County and city	Number of returns	County and city	Number of returns
Pickens:		Sumter:	
Easley.....	29	Sumter.....	347
Liberty.....	12	Miscellaneous.....	41
Miscellaneous.....	31	Total.....	388
Total.....	72	Union:	
Richland:		Buffalo.....	1
Columbia.....	1,869	Jonesville.....	6
Miscellaneous.....	21	Lockhart.....	8
Total.....	1,890	Union.....	101
Saluda:		Miscellaneous.....	5
Saluda.....	13	Total.....	121
Miscellaneous.....	7	Williamsburg:	
Total.....	20	Kingstree.....	52
Spartanburg:		Miscellaneous.....	28
Clifton.....	7	Total.....	80
Converse.....	3	York:	
Cowpens.....	2	Clover.....	18
Enoree.....	6	Fort Mill.....	24
Spartanburg.....	934	Rock Hill.....	225
Woodruff.....	17	York.....	58
Miscellaneous.....	127	Miscellaneous.....	17
Total.....	1,097	Total.....	342
		State total.....	13,809

SOUTH DAKOTA

Aurora:		Butte:	
Plankinton.....	26	Belle Fourche.....	79
Miscellaneous.....	43	Miscellaneous.....	34
Total.....	69	Total.....	113
Beadle:		Campbell: Miscellaneous.....	40
Huron.....	520	Charles Mix:	
Miscellaneous.....	173	Geddes.....	33
Total.....	693	Lake Andes.....	31
Bennett: Miscellaneous.....	1	Platte.....	26
Bon Homme:		Wagner.....	65
Scotland.....	23	Miscellaneous.....	12
Tyndall.....	47	Total.....	167
Miscellaneous.....	64	Clark:	
Total.....	134	Clark.....	60
Brookings:		Miscellaneous.....	72
Brookings.....	159	Total.....	132
Elkton.....	17	Clay:	
Miscellaneous.....	45	Vermilion.....	107
Total.....	221	Miscellaneous.....	55
Brown:		Total.....	162
Aberdeen.....	1,194	Codington:	
Groton.....	25	Watertown.....	625
Miscellaneous.....	92	Miscellaneous.....	129
Total.....	1,311	Total.....	754
Brule:		Corson:	
Chamberlain.....	71	McIntosh.....	11
Kimball.....	32	Miscellaneous.....	59
Miscellaneous.....	22	Total.....	70
Total.....	125	Custer: Miscellaneous.....	73
Buffalo: Miscellaneous.....	6		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Davison:		Hughes:	
Mitchell.....	493	Pierre.....	68
Miscellaneous.....	17	Miscellaneous.....	35
Total.....	510	Total.....	103
Day:		Hutchinson:	
Waubay.....	19	Parkston.....	32
Webster.....	73	Tripp.....	39
Miscellaneous.....	42	Miscellaneous.....	56
Total.....	134	Total.....	127
Deuel:		Hyde:	
Clear Lake.....	27	Highmore.....	40
Miscellaneous.....	35	Miscellaneous.....	1
Total.....	62	Total.....	41
Dewey: Miscellaneous.....	66	Jackson: Miscellaneous.....	28
Douglas:		Jerauld:	
Armour.....	60	Wessington Springs.....	23
Miscellaneous.....	42	Miscellaneous.....	13
Total.....	102	Total.....	36
Edmunds:		Jones: Miscellaneous.....	33
Ipswich.....	34	Kingsbury:	
Miscellaneous.....	42	De Smet.....	35
Total.....	76	Lake Preston.....	38
Fall River:		Miscellaneous.....	117
Edgemont.....	78	Total.....	190
Hot Springs.....	121	Lake:	
Miscellaneous.....	16	Madison.....	199
Total.....	215	Miscellaneous.....	52
Faulk: Miscellaneous.....	85	Total.....	251
Grant:		Lawrence:	
Milbank.....	71	Deadwood.....	144
Miscellaneous.....	44	Lead.....	818
Total.....	115	Spearfish.....	52
Gregory:		Miscellaneous.....	53
Dallas.....	10	Total.....	1,067
Gregory.....	45	Lincoln:	
Miscellaneous.....	60	Canton.....	88
Total.....	115	Lennox.....	20
Haakon:		Miscellaneous.....	69
Phillip.....	20	Total.....	177
Miscellaneous.....	32	Lyman: Miscellaneous.....	33
Total.....	52	McCook:	
Hamlin: Miscellaneous.....	53	Bridgewater.....	20
Hand:		Salem.....	34
Miller.....	68	Miscellaneous.....	26
Miscellaneous.....	11	Total.....	80
Total.....	79	McPherson:	
Hanson:		Eureka.....	30
Alexandria.....	24	Miscellaneous.....	15
Miscellaneous.....	23	Total.....	45
Total.....	47	Marshall:	
Harding: Miscellaneous.....	39	Britton.....	36
		Miscellaneous.....	41
		Total.....	77

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

SOUTH DAKOTA—Continued

County and city	Number of returns	County and city	Number of returns
Meade:		Shannon: Miscellaneous.....	3
Sturgis.....	46	Spink:	
Miscellaneous.....	47	Redfield.....	147
Total.....	93	Miscellaneous.....	131
Mellette: Miscellaneous.....	9	Total.....	278
Miner:		Stanley:	
Howard.....	39	Fort Pierre.....	26
Miscellaneous.....	19	Miscellaneous.....	7
Total.....	58	Total.....	33
Minnehaha:		Sully: Miscellaneous.....	64
Dell Rapids.....	65	Todd: Miscellaneous.....	11
Sioux Falls.....	1,905	Tripp:	
Miscellaneous.....	135	Winner.....	110
Total.....	2,105	Miscellaneous.....	51
Moody:		Total.....	161
Flandreau.....	60	Turner:	
Miscellaneous.....	18	Centerville.....	62
Total.....	78	Parker.....	28
Pennington:		Miscellaneous.....	83
Rapid City.....	323	Total.....	173
Miscellaneous.....	52	Union:	
Total.....	375	Beresford.....	62
Perkins:		Elk Point.....	46
Lemmon.....	57	Miscellaneous.....	18
Miscellaneous.....	37	Total.....	126
Total.....	94	Walworth:	
Potter:		Mobridge.....	83
Gettysburg.....	50	Miscellaneous.....	47
Miscellaneous.....	28	Total.....	130
Total.....	78	Washabaugh: Miscellaneous.....	1
Roberts:		Washington: Miscellaneous.....	2
Sisseton.....	42	Yankton:	
Miscellaneous.....	50	Yankton.....	233
Total.....	92	Miscellaneous.....	45
Sanborn:		Total.....	278
Woonsocket.....	30	Ziebach: Miscellaneous.....	16
Miscellaneous.....	17	State total.....	12,414
Total.....	47		

TENNESSEE

Anderson:		Bledsoe: Miscellaneous.....	9
Bricville.....	2	Blount:	
Clinton.....	38	Alcoa.....	25
Coal Creek.....	12	Maryville.....	129
Miscellaneous.....	11	Miscellaneous.....	34
Total.....	63	Total.....	188
Bedford:		Bradley:	
Shelbyville.....	78	Cleveland.....	167
Miscellaneous.....	22	Miscellaneous.....	11
Total.....	100	Total.....	178
Benton: Miscellaneous.....	11		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Campbell:		Fayette:	
Jellico.....	52	Somerville.....	21
Lafollette.....	26	Miscellaneous.....	50
Miscellaneous.....	26	Total.....	71
Total.....	104	Fentress: Miscellaneous.....	30
Cannon: Miscellaneous.....	4	Franklin:	
Carroll:		Decherd.....	19
Huntingdon.....	16	Winchester.....	48
McKenzie.....	36	Miscellaneous.....	87
Miscellaneous.....	18	Total.....	154
Total.....	70	Gibson:	
Carter:		Dyer.....	10
Elizabethton.....	43	Humboldt.....	84
Miscellaneous.....	12	Milan.....	34
Total.....	55	Trenton.....	37
Cheatham: Miscellaneous.....	10	Miscellaneous.....	7
Chester:		Total.....	172
Henderson.....	15	Giles:	
Miscellaneous.....	1	Pulaski.....	75
Total.....	16	Miscellaneous.....	17
Claiborne: Miscellaneous.....	26	Total.....	92
Clay: Miscellaneous.....	2	Grainger: Miscellaneous.....	6
Cocke:		Greene:	
Newport.....	72	Greeneville.....	142
Miscellaneous.....	12	Miscellaneous.....	9
Total.....	84	Total.....	151
Coffee:		Grundy:	
Manchester.....	6	Tracy City.....	22
Tullahoma.....	74	Miscellaneous.....	18
Total.....	80	Total.....	40
Crockett:		Hamblen:	
Bells.....	13	Morristown.....	141
Miscellaneous.....	21	Miscellaneous.....	5
Total.....	34	Total.....	146
Cumberland: Miscellaneous.....	24	Hamilton:	
Davidson:		Chattanooga.....	4,728
Goodlettsville.....	10	St. Elmo.....	58
Nashville.....	7,200	Soddy.....	18
Old Hickory.....	47	Miscellaneous.....	187
Miscellaneous.....	124	Total.....	4,991
Total.....	7,381	Hancock: Miscellaneous.....	1
Decatur: Miscellaneous.....	2	Hardeman:	
De Kalb: Miscellaneous.....	8	Bolivar.....	13
Dickson:		Miscellaneous.....	22
Dickson.....	50	Total.....	35
Miscellaneous.....	7	Hardin: Miscellaneous.....	27
Total.....	57	Hawkins:	
Dyer:		Bullsgap.....	16
Dyersburg.....	242	Rogersville.....	40
Newbern.....	25	Miscellaneous.....	19
Miscellaneous.....	7	Total.....	75
Total.....	274		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Haywood:		McMinn—Continued.	
Brownsville.....	146	Miscellaneous.....	5
Miscellaneous.....	9	Total.....	168
Total.....	155	McNairy: Miscellaneous.....	15
Henderson: Lexington.....	25	Macon: Miscellaneous.....	5
Henry:		Madison:	
Paris.....	162	Jackson.....	727
Miscellaneous.....	6	Miscellaneous.....	71
Total.....	168	Total.....	798
Hickman: Miscellaneous.....	29	Marion:	
Houston: Miscellaneous.....	5	South Pittsburg.....	56
Humpbreds:		Whitwell.....	10
Waverly.....	25	Miscellaneous.....	19
Miscellaneous.....	16	Total.....	85
Total.....	41	Marshall:	
Jackson: Miscellaneous.....	6	Chapel Hill.....	4
Jefferson:		Lewisburg.....	50
Jefferson City.....	17	Miscellaneous.....	1
Miscellaneous.....	33	Total.....	55
Total.....	50	Maury:	
Johnson: Miscellaneous.....	17	Columbia.....	298
Knox:		Mount Pleasant.....	68
Knoxville.....	3,600	Miscellaneous.....	14
Mascot.....	22	Total.....	380
Miscellaneous.....	195	Monroe:	
Total.....	3,817	Sweetwater.....	45
Lake:		Tellico Plains.....	8
Tiptonville.....	34	Miscellaneous.....	12
Miscellaneous.....	28	Total.....	65
Total.....	62	Montgomery:	
Lauderdale:		Clarksville.....	377
Halls.....	17	Miscellaneous.....	1
Ripley.....	86	Total.....	378
Miscellaneous.....	15	Moore: Miscellaneous.....	2
Total.....	118	Morgan:	
Lawrence:		Oakdale.....	39
Lawrenceburg.....	46	Petros.....	2
Miscellaneous.....	28	Miscellaneous.....	15
Total.....	74	Total.....	56
Lewis: Miscellaneous.....	8	Obion:	
Lincoln:		Obion.....	11
Fayetteville.....	104	Union City.....	105
Miscellaneous.....	25	Miscellaneous.....	41
Total.....	129	Total.....	157
Loudon:		Overton:	
Lenoir City.....	68	Livingston.....	27
Loudon.....	22	Miscellaneous.....	9
Miscellaneous.....	3	Total.....	36
Total.....	93	Perry: Miscellaneous.....	7
McMinn:		Polk:	
Athens.....	63	Copperhill.....	47
Englewood.....	5	Ducktown.....	22
Etowah.....	95	Miscellaneous.....	20
		Total.....	89

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TENNESSEE—Continued

County and city	Number of returns	County and city	Number of returns
Putnam:		Tipton:	
Cookeville.....	52	Covington.....	93
Monterey.....	16	Miscellaneous.....	14
Miscellaneous.....	8	Total.....	107
Total.....	76	Trousdale: Hartsville.....	12
Rhea:		Unicoi:	
Dayton.....	46	Erwin.....	125
Spring City.....	6	Miscellaneous.....	2
Miscellaneous.....	9	Total.....	127
Total.....	61	Van Buren: Miscellaneous.....	1
Roane:		Warren:	
Harriman.....	100	McMinnville.....	49
Rockwood.....	68	Miscellaneous.....	2
Miscellaneous.....	14	Total.....	51
Total.....	182	Washington:	
Robertson:		Johnson City.....	489
Springfield.....	204	Miscellaneous.....	39
Miscellaneous.....	31	Total.....	528
Total.....	235	Wayne: Miscellaneous.....	9
Rutherford:		Weakley:	
Murfreesboro.....	190	Dresden.....	15
Miscellaneous.....	14	Greenfield.....	21
Total.....	204	Martin.....	57
Scott: Miscellaneous.....	59	Miscellaneous.....	10
Sequatchie: Dunlap.....	2	Total.....	103
Sevier: Miscellaneous.....	15	White:	
Shelby:		Sparta.....	25
Binghampton.....	6	Miscellaneous.....	10
Memphis.....	10,700	Total.....	35
Normal.....	26	Williamson:	
Miscellaneous.....	152	Franklin.....	120
Total.....	10,884	Miscellaneous.....	25
Smith: Miscellaneous.....	19	Total.....	145
Stewart: Miscellaneous.....	15	Wilson:	
Summer:		Lebanon.....	63
Gallatin.....	77	Miscellaneous.....	8
Miscellaneous.....	25	Total.....	71
Total.....	102	State total.....	33,667
Sullivan:			
Bristol.....	329		
Kingsport.....	250		
Miscellaneous.....	9		
Total.....	588		

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Anderson:		Aransas: Rockport.....	20
Elkhart.....	4	Archer: Miscellaneous.....	177
Palestine.....	313	Armstrong: Miscellaneous.....	54
Miscellaneous.....	14	Atascosa:	
Total.....	331	Pleasanton.....	20
Andrews: Miscellaneous.....	3	Miscellaneous.....	33
Angelina:		Total.....	53
Keltys.....	19	Austin:	
Lufkin.....	193	Bellville.....	59
Miscellaneous.....	29	Sealy.....	75
Total.....	241	Wallis.....	13
		Miscellaneous.....	77
		Total.....	224

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Bailey: Miscellaneous.....	5	Briscoe: Miscellaneous.....	12
Bandera: Miscellaneous.....	6	Brooks: Falfurrias.....	68
Bastrop:		Brown:	
Bastrop.....	42	Brownwood.....	401
Elgin.....	70	Miscellaneous.....	58
Smithville.....	125	Total.....	459
Miscellaneous.....	14	Burleson:	
Total.....	251	Caldwell.....	77
Baylor:		Somerville.....	40
Seymour.....	78	Miscellaneous.....	13
Miscellaneous.....	6	Total.....	130
Total.....	84	Burnet: Miscellaneous.....	39
Bee:		Caldwell:	
Beeville.....	133	Lockhart.....	275
Miscellaneous.....	8	Luling.....	275
Total.....	141	Miscellaneous.....	63
Bell:		Total.....	613
Bartlett.....	38	Calhoun:	
Belton.....	94	Port Lavaca.....	30
Killeen.....	7	Miscellaneous.....	12
Rogers.....	20	Total.....	42
Temple.....	550	Callahan:	
Miscellaneous.....	31	Baird.....	70
Total.....	740	Miscellaneous.....	140
Bexar:		Total.....	210
Fort Sam Houston.....	135	Cameron:	
San Antonio.....	8,242	Brownsville.....	627
Miscellaneous.....	75	Harlingen.....	350
Total.....	8,452	San Benito.....	300
Blanco: Miscellaneous.....	12	Miscellaneous.....	100
Borden: Miscellaneous.....	5	Total.....	1,377
Bosque:		Camp:	
Clifton.....	34	Pittsburg.....	45
Meridian.....	10	Miscellaneous.....	3
Walnut Springs.....	7	Total.....	48
Miscellaneous.....	7	Carson: Miscellaneous.....	238
Total.....	58	Cass:	
Bowie:		Atlanta.....	41
Texarkana.....	438	Miscellaneous.....	29
Miscellaneous.....	66	Total.....	70
Total.....	504	Castro: Miscellaneous.....	10
Brazoria:		Chambers: Miscellaneous.....	36
Alvin.....	46	Cherokee:	
Angleton.....	37	Alto.....	15
Damon.....	17	Jacksonville.....	144
Freeport.....	150	Rusk.....	35
Velasco.....	9	Miscellaneous.....	15
West Columbia.....	75	Total.....	209
Miscellaneous.....	40	Childress:	
Total.....	374	Childress.....	177
Brazos:		Miscellaneous.....	1
Bryan.....	253	Total.....	178
Miscellaneous.....	23	Clay:	
Total.....	276	Henrietta.....	72
Brewster:		Miscellaneous.....	31
Alpine.....	75	Total.....	103
Miscellaneous.....	26		
Total.....	101		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Coke: Miscellaneous.....	30	Dallam:	
Coleman:		Dalhart.....	110
Coleman.....	158	Miscellaneous.....	7
Santa Anna.....	53	Total.....	117
Miscellaneous.....	26	Dallas:	
Total.....	237	Dallas.....	15,915
Collin:		Garland.....	35
Celina.....	18	Grand Prairie.....	17
Farmersville.....	42	Lancaster.....	33
McKinney.....	193	Miscellaneous.....	60
Plano.....	47	Total.....	16,060
Miscellaneous.....	54	Dawson: Lamesa.....	52
Total.....	354	Deaf Smith:	
Collinsworth:		Hereford.....	63
Wellington.....	63	Miscellaneous.....	2
Miscellaneous.....	11	Total.....	65
Total.....	74	Delta:	
Colorado:		Cooper.....	40
Columbus.....	79	Miscellaneous.....	10
Eagle Lake.....	120	Total.....	50
Weimar.....	75	Denton:	
Miscellaneous.....	42	Denton.....	208
Total.....	316	Pilot Point.....	24
Cornal:		Sanger.....	19
New Braunfels.....	310	Miscellaneous.....	43
Miscellaneous.....	3	Total.....	294
Total.....	313	De Witt:	
Comanche:		Cuero.....	182
Comanche.....	32	Yorktown.....	95
De Leon.....	37	Miscellaneous.....	40
Miscellaneous.....	6	Total.....	317
Total.....	75	Dickens:	
Concho: Miscellaneous.....	46	Spur.....	50
Cooke:		Miscellaneous.....	5
Gainesville.....	245	Total.....	55
Miscellaneous.....	22	Dimmit:	
Total.....	267	Asherton.....	27
Coryell:		Miscellaneous.....	44
Gatesville.....	34	Total.....	71
Miscellaneous.....	8	Donley:	
Total.....	42	Clarendon.....	167
Cottle:		Miscellaneous.....	21
Paducah.....	51	Total.....	188
Miscellaneous.....	2	Duval:	
Total.....	53	San Diego.....	75
Crockett: Ozona.....	69	Miscellaneous.....	39
Crosby:		Total.....	114
Ralls.....	21	Eastland:	
Miscellaneous.....	29	Cisco.....	280
Total.....	50	Desdemona.....	22
Culberson: Miscellaneous.....	14	Eastland.....	233
		Gorman.....	30
		Olden.....	22
		Ranger.....	195

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Eastland—Continued.		Fort Bend:	
Rising Star.....	70	Richmond.....	115
Miscellaneous.....	19	Rosenberg.....	75
Total.....	871	Sugarland.....	60
Ector: Odessa.....	39	Miscellaneous.....	98
Edwards: Miscellaneous.....	97	Total.....	348
Ellis:		Franklin:	
Ennis.....	140	Mount Vernon.....	18
Ferris.....	22	Miscellaneous.....	1
Italy.....	34	Total.....	19
Midlothian.....	16	Freestone:	
Waxahachie.....	233	Teague.....	27
Miscellaneous.....	55	Worthan.....	145
Total.....	500	Miscellaneous.....	25
El Paso:		Total.....	197
El Paso.....	3,724	Frio:	
Fort Bliss.....	50	Pearsall.....	37
Miscellaneous.....	146	Miscellaneous.....	29
Total.....	3,920	Total.....	66
Erath:		Gaines: Miscellaneous.....	8
Dublin.....	44	Galveston:	
Stephenville.....	53	Galveston.....	3,236
Thurber.....	27	League City.....	14
Miscellaneous.....	6	Texas City.....	100
Total.....	130	Miscellaneous.....	51
Falls:		Total.....	3,401
Lott.....	15	Garza:	
Marlin.....	175	Post.....	30
Rosebud.....	78	Miscellaneous.....	7
Miscellaneous.....	29	Total.....	37
Total.....	297	Gillespie:	
Fannin:		Fredericksburg.....	114
Bonham.....	105	Miscellaneous.....	16
Honey Grove.....	31	Total.....	130
Ladonia.....	16	Glasscock: Miscellaneous.....	10
Leonard.....	27	Goliad:	
Miscellaneous.....	23	Goliad.....	60
Total.....	202	Miscellaneous.....	27
Fayette:		Total.....	87
Flatonina.....	50	Gonzales:	
La Grange.....	175	Gonzales.....	155
Schulenburg.....	85	Nixon.....	10
Miscellaneous.....	62	Miscellaneous.....	49
Total.....	372	Total.....	214
Fisher:		Gray:	
Rotan.....	43	Pampa.....	319
Miscellaneous.....	20	Miscellaneous.....	57
Total.....	63	Total.....	376
Floyd:		Grayson:	
Floydada.....	79	Denison.....	333
Lockney.....	27	Sherman.....	473
Miscellaneous.....	1	Van Alstyne.....	29
Total.....	107	Whitesboro.....	13
Foard:		Whitewright.....	25
Crowell.....	50	Miscellaneous.....	32
Miscellaneous.....	17	Total.....	910
Total.....	67		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Gregg:		Hays:	
Longview.....	156	San Marcos.....	200
Miscellaneous.....	18	Miscellaneous.....	33
Total.....	174	Total.....	233
Grimes:		Hemphill:	
Navasota.....	200	Canadian.....	81
Miscellaneous.....	43	Miscellaneous.....	3
Total.....	243	Total.....	84
Guadalupe:		Henderson:	
Marion.....	19	Athens.....	65
Seguin.....	225	Miscellaneous.....	25
Miscellaneous.....	51	Total.....	90
Total.....	295	Hidalgo:	
Hale:		Donna.....	117
Plainview.....	210	Edinburg.....	132
Miscellaneous.....	22	McAllen.....	300
Total.....	232	Mercedes.....	195
Hall:		Mission.....	107
Memphis.....	165	Pharr.....	75
Miscellaneous.....	22	San Juan.....	50
Total.....	187	Miscellaneous.....	165
Hamilton:		Total.....	1,141
Hamilton.....	38	Hill:	
Hico.....	19	Hillsboro.....	185
Miscellaneous.....	1	Hubbard.....	40
Total.....	58	Itasca.....	25
Hansford: Miscellaneous.....	88	Whitney.....	10
Hardeman:		Miscellaneous.....	42
Chillicothe.....	57	Total.....	302
Quanah.....	135	Hood:	
Miscellaneous.....	10	Granbury.....	17
Total.....	202	Miscellaneous.....	7
Hardin:		Total.....	24
Grayburg.....	7	Hopkins:	
Saratoga.....	15	Sulphur Springs.....	100
Silsbee.....	100	Miscellaneous.....	28
Sour Lake.....	125	Total.....	128
Miscellaneous.....	29	Houston:	
Total.....	276	Crockett.....	85
Harris:		Miscellaneous.....	34
Goose Creek.....	235	Total.....	119
Harrisburg.....	45	Howard:	
Houston.....	14,430	Big Springs.....	184
Humble.....	125	Miscellaneous.....	10
Miscellaneous.....	234	Total.....	194
Total.....	15,069	Hudspeth: Miscellaneous.....	26
Harrison:		Hunt:	
Marshall.....	345	Celeste.....	11
Miscellaneous.....	75	Commerce.....	44
Total.....	420	Greenville.....	167
Hartley: Miscellaneous.....	10	Lone Oak.....	4
Haskell:		Wolf City.....	14
Haskell.....	41	Miscellaneous.....	21
Rule.....	25	Total.....	261
Miscellaneous.....	12	Hutchinson: Miscellaneous.....	366
Total.....	78	Irion: Miscellaneous.....	33

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Jack:		Kenedy: Miscellaneous.....	6
Jacksboro.....	41	Kent: Miscellaneous.....	14
Miscellaneous.....	29		
Total.....	70	Kerr:	
Jackson:		Kerrville.....	200
Edna.....	57	Legion.....	40
Miscellaneous.....	25	Miscellaneous.....	12
Total.....	82	Total.....	252
Jasper:		Kimble: Miscellaneous.....	24
Jasper.....	75		
Kirbyville.....	45	Kinney:	
Miscellaneous.....	16	Brackettville.....	55
Total.....	136	Miscellaneous.....	4
Jeff Davis: Miscellaneous.....	19	Total.....	59
Jefferson:		Kleberg:	
Beaumont.....	2,308	Kingsville.....	300
Nederland.....	50	Miscellaneous.....	4
Port Arthur.....	1,500	Total.....	304
Port Neches.....	30	Knox: Miscellaneous.....	70
Miscellaneous.....	60		
Total.....	3,948	Lamar:	
Jim Hogg: Miscellaneous.....	82	Paris.....	450
Jim Wells:		Miscellaneous.....	43
Alice.....	94	Total.....	493
Miscellaneous.....	17	Lamb: Miscellaneous.....	32
Total.....	111		
Johnson:		Lampasas:	
Alvarado.....	18	Lampasas.....	80
Cleburne.....	249	Miscellaneous.....	2
Grandview.....	18	Total.....	82
Miscellaneous.....	27	La Salle:	
Total.....	312	Cotulla.....	57
Jones:		Miscellaneous.....	20
Anson.....	62	Total.....	77
Hamlin.....	53	Lavaca:	
Stamford.....	135	Hallettsville.....	80
Miscellaneous.....	5	Moulton.....	24
Total.....	255	Shiner.....	75
Karnes:		Yoakum.....	185
Karnes City.....	40	Miscellaneous.....	3
Kenedy.....	150	Total.....	367
Runge.....	60	Lee:	
Miscellaneous.....	42	Giddings.....	25
Total.....	292	Miscellaneous.....	15
Kaufman:		Total.....	40
Forney.....	40	Leon:	
Kaufman.....	53	Oakwood.....	10
Kemp.....	17	Miscellaneous.....	27
Mabank.....	7	Total.....	37
Terrell.....	243	Liberty:	
Miscellaneous.....	10	Cleveland.....	35
Total.....	370	Daisetta.....	67
Kendall:		Dayton.....	49
Boerne.....	42	Hull.....	25
Comfort.....	39	Liberty.....	75
Total.....	81	Miscellaneous.....	19
		Total.....	270

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Limestone:		Menard:	
Cooledge.....	40	Menard.....	56
Groesbeck.....	125	Miscellaneous.....	3
Kosse.....	35	Total.....	59
Mexia.....	750	Midland: Midland.....	120
Thorton.....	23	Milam:	
Miscellaneous.....	4	Cameron.....	227
Total.....	977	Rockdale.....	110
Lipscomb: Miscellaneous.....	53	Thorndale.....	12
Live Oak: Miscellaneous.....	32	Miscellaneous.....	51
Llano:		Total.....	400
Llano.....	50	Mills:	
Miscellaneous.....	4	Goldthwaite.....	18
Total.....	54	Miscellaneous.....	6
Lubbock:		Total.....	24
Lubbock.....	275	Mitchell:	
Slaton.....	68	Colorado.....	123
Miscellaneous.....	7	Miscellaneous.....	37
Total.....	350	Total.....	160
Lynn: Miscellaneous.....	37	Montague:	
McCulloch:		Bowie.....	68
Brady.....	131	Nacona.....	86
Miscellaneous.....	34	Miscellaneous.....	29
Total.....	165	Total.....	183
McLennan:		Montgomery:	
McGregor.....	24	Conroe.....	82
Mart.....	75	Fostoria.....	4
Moody.....	20	Miscellaneous.....	37
Waco.....	2,131	Total.....	123
West.....	78	Moore: Miscellaneous.....	23
Miscellaneous.....	23	Morris:	
Total.....	2,351	Daingerfield.....	7
McMullen: Miscellaneous.....	7	Miscellaneous.....	20
Madison:		Total.....	27
Madisonville.....	16	Motley: Miscellaneous.....	35
Miscellaneous.....	1	Nacogdoches:	
Total.....	17	Cushing.....	7
Marion:		Nacogdoches.....	149
Jefferson.....	38	Miscellaneous.....	17
Miscellaneous.....	2	Total.....	173
Total.....	40	Navarro:	
Martin: Stanton.....	28	Corsicana.....	700
Mason:		Kerens.....	35
Mason.....	35	Miscellaneous.....	90
Miscellaneous.....	5	Total.....	825
Total.....	40	Newton:	
Matagorda:		Wiergate.....	2
Bay City.....	176	Miscellaneous.....	49
Gulf.....	75	Total.....	51
Palacios.....	30	Nolan:	
Miscellaneous.....	59	Roscoe.....	14
Total.....	340	Sweetwater.....	180
Maverick: Eagle Pass.....	175	Miscellaneous.....	7
Medina:		Total.....	201
Hondo.....	50		
Miscellaneous.....	49		
Total.....	99		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Nueces:		Red River:	
Bishop.....	57	Annona.....	11
Corpus Christi.....	731	Clarksville.....	65
Robstown.....	190	Detroit.....	6
Miscellaneous.....	27	Miscellaneous.....	14
Total.....	1,005	Total.....	96
Ochiltree:		Reeves:	
Perryton.....	106	Pecos.....	75
Miscellaneous.....	15	Toyah.....	9
Total.....	121	Miscellaneous.....	9
Oldham: Miscellaneous.....	20	Total.....	93
Orange:		Refugio: Miscellaneous.....	82
Orange.....	450	Roberts: Miscellaneous.....	68
Miscellaneous.....	45	Robertson:	
Total.....	495	Bremond.....	28
Palo Pinto:		Calvert.....	61
Mineral Wells.....	193	Franklin.....	38
Mingus.....	12	Hearne.....	75
Strawn.....	37	Miscellaneous.....	9
Miscellaneous.....	19	Total.....	211
Total.....	261	Rockwall:	
Panola:		Rockwall.....	21
Carthage.....	35	Royce City.....	26
Miscellaneous.....	19	Total.....	47
Total.....	54	Runnels:	
Parker:		Ballinger.....	123
Weatherford.....	135	Winters.....	62
Miscellaneous.....	12	Miscellaneous.....	47
Total.....	147	Total.....	232
Parmer: Miscellaneous.....	20	Rusk:	
Pecos:		Henderson.....	62
Fort Stockton.....	95	Miscellaneous.....	15
Miscellaneous.....	13	Total.....	77
Total.....	108	Sabine: Miscellaneous.....	29
Polk:		San Augustine: San Augustine.....	40
Livingston.....	60	San Jacinto: Miscellaneous.....	11
Miscellaneous.....	41	San Patricio:	
Total.....	101	Aransas Pass.....	30
Potter:		Sinton.....	75
Amarillo.....	2,770	Taft.....	100
Miscellaneous.....	1	Miscellaneous.....	82
Total.....	2,771	Total.....	287
Presidio:		San Saba:	
Marfa.....	150	San Saba.....	75
Miscellaneous.....	15	Miscellaneous.....	5
Total.....	165	Total.....	80
Rains: Miscellaneous.....	8	Schleicher: Miscellaneous.....	38
Randall:		Scurry:	
Canyon.....	73	Snyder.....	62
Miscellaneous.....	2	Miscellaneous.....	4
Total.....	75	Total.....	66
Reagan: Miscellaneous.....	47	Shackelford:	
Real: Miscellaneous.....	8	Albany.....	105
		Miscellaneous.....	64
		Total.....	169

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Shelby:		Travis:	
Center.....	61	Austin.....	1,872
Timpson.....	29	Manor.....	15
Miscellaneous.....	25	Miscellaneous.....	22
Total.....	115	Total.....	1,909
Sherman: Miscellaneous.....	19	Trinity:	
Smith:		Groveton.....	38
Troup.....	19	Trinity.....	35
Tyler.....	473	Total.....	73
Miscellaneous.....	26	Tyler:	
Total.....	518	Woodville.....	19
Somervell: Miscellaneous.....	8	Miscellaneous.....	33
Starr:		Total.....	52
Rio Grande.....	50	Upsher:	
Miscellaneous.....	12	Gilmer.....	44
Total.....	62	Miscellaneous.....	15
Stephens:		Total.....	57
Breckenridge.....	490	Upton: Miscellaneous.....	24
Caddo.....	21	Uvalde:	
Miscellaneous.....	25	Sabinal.....	20
Total.....	536	Uvalde.....	150
Sterling: Miscellaneous.....	44	Miscellaneous.....	20
Stonewall: Miscellaneous.....	16	Total.....	190
Sutton: Sonora.....	123	Val Verde:	
Swisher:		Del Rio.....	335
Tulia.....	80	Miscellaneous.....	61
Miscellaneous.....	33	Total.....	396
Total.....	113	Van Zandt:	
Tarrant:		Grand Saline.....	17
Arlington.....	88	Wills Point.....	46
Fort Worth.....	6,323	Miscellaneous.....	24
Miscellaneous.....	101	Total.....	87
Total.....	6,512	Victoria:	
Taylor:		Victoria.....	350
Abilene.....	822	Miscellaneous.....	9
Merkel.....	88	Total.....	359
Miscellaneous.....	44	Walker:	
Total.....	954	Huntsville.....	115
Terrell:		Miscellaneous.....	27
Sanderson.....	75	Total.....	142
Miscellaneous.....	9	Waller:	
Total.....	84	Hempstead.....	30
Terry: Miscellaneous.....	29	Miscellaneous.....	23
Throckmorton: Miscellaneous.....	50	Total.....	53
Titus:		Ward: Miscellaneous.....	24
Mount Pleasant.....	50	Washington:	
Miscellaneous.....	5	Brenham.....	266
Total.....	55	Miscellaneous.....	70
Tom Green:		Total.....	336
San Angelo.....	735	Webb:	
Miscellaneous.....	35	Laredo.....	750
Total.....	770	Mirando City.....	100

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

TEXAS—Continued

County and city	Number of returns	County and city	Number of returns
Webb—Continued.		Wilson:	
Miscellaneous.....	27	Floresville.....	55
Total.....	877	Miscellaneous.....	10
		Total.....	65
Wharton:		Winkler.....	7
El Campo.....	115	Wise:	
Wharton.....	165	Alvord.....	10
Miscellaneous.....	117	Bridgeport.....	17
Total.....	397	Chico.....	8
		Decatur.....	33
Wheeler:		Miscellaneous.....	30
Shamrock.....	113	Total.....	98
Miscellaneous.....	37		
Total.....	150	Wood:	
		Alba.....	11
Wichita:		Mineola.....	35
Burkburnett.....	175	Winnsboro.....	35
Electra.....	298	Miscellaneous.....	3
Iowa Park.....	105	Total.....	84
Wichita Falls.....	3,128	Yoakum: Miscellaneous.....	1
Miscellaneous.....	10		
Total.....	3,716	Young:	
		Eliasville.....	53
Wilbarger:		Graham.....	157
Vernon.....	402	New Castle.....	13
Miscellaneous.....	38	Olney.....	175
Total.....	440	South Bend.....	14
		Miscellaneous.....	16
Willacy: Miscellaneous.....	75	Total.....	428
		Zapata: Miscellaneous.....	2
Williamson:		Zavalla: Miscellaneous.....	17
Georgetown.....	115	State total.....	111,438
Granger.....	50		
Taylor.....	950		
Miscellaneous.....	92		
Total.....	1,207		

UTAH

Beaver:		Carbon—Continued.	
Beaver.....	10	Miscellaneous.....	344
Milford.....	72	Total.....	860
Miscellaneous.....	7	Daggett: Miscellaneous.....	2
Total.....	89		
		Davis:	
Boxelder:		Bountiful.....	25
Brigham City.....	99	Farmington.....	18
Tremonton.....	38	Miscellaneous.....	105
Miscellaneous.....	64	Total.....	148
Total.....	201		
		Duchesne:	
Cache:		Roosevelt.....	15
Hyrum.....	25	Miscellaneous.....	24
Lewiston.....	13	Total.....	39
Logan.....	231		
Providence.....	11	Emery:	
Richmond.....	13	Huntington.....	3
Smithfield.....	24	Miscellaneous.....	60
Wellsville.....	9	Total.....	63
Miscellaneous.....	28		
Total.....	354	Garfield:	
		Escalante.....	4
Carbon:		Panguitch.....	13
Castle Gate.....	65	Total.....	17
Helper.....	91		
Hiawatha.....	64		
Price.....	202		
Sunnyside.....	94		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

UTAH—Continued

County and city	Number of returns	County and city	Number of returns
Grand: Miscellaneous.....	90	Sevier:	
Iron:		Monroe.....	1
Cedar City.....	62	Richfield.....	64
Parowan.....	14	Salina.....	19
Miscellaneous.....	8	Miscellaneous.....	9
Total.....	84	Total.....	93
Juab:		Summit:	
Eureka.....	152	Park City.....	215
Nephi.....	56	Miscellaneous.....	42
Miscellaneous.....	32	Total.....	257
Total.....	240	Tooele:	
Kane:		Grantsville.....	8
Kanab.....	9	Tooele.....	155
Miscellaneous.....	8	Miscellaneous.....	68
Total.....	17	Total.....	231
Millard:		Uintah:	
Delta.....	50	Vernal.....	68
Fillmore.....	12	Miscellaneous.....	19
Miscellaneous.....	39	Total.....	87
Total.....	101	Utah:	
Morgan: Miscellaneous.....	27	American Fork.....	45
Plute: Miscellaneous.....	7	Lehi.....	19
Rich: Miscellaneous.....	10	Payson.....	25
Salt Lake:		Pleasant Grove.....	10
Bingham Canyon.....	722	Provo.....	274
Garfield.....	87	Spanish Fork.....	26
Magna.....	108	Springville.....	32
Midvale.....	47	Miscellaneous.....	82
Murray.....	101	Total.....	513
Salt Lake City.....	6,976	Wasatch:	
Sandy.....	41	Heber City.....	62
Miscellaneous.....	60	Miscellaneous.....	43
Total.....	8,142	Total.....	105
San Juan: Miscellaneous.....	10	Washington:	
Sanpete:		Hurricane.....	4
Ephraim.....	18	St. George.....	20
Fairview.....	16	Miscellaneous.....	1
Fountain Green.....	20	Total.....	25
Gunnison.....	18	Wayne: Miscellaneous.....	4
Manti.....	45	Weber:	
Moroni.....	7	Ogden City.....	1,554
Mount Pleasant.....	31	Miscellaneous.....	38
Miscellaneous.....	5	Total.....	1,592
Total.....	160	State total.....	13,568

VERMONT

Addison:		Bennington—Continued.	
Bristol.....	31	Dorset.....	17
Ferrisburg.....	5	Manchester.....	56
Middlebury.....	113	Pownal.....	3
New Haven.....	3	Readsboro.....	23
Vergennes.....	47	Shaftsbury.....	7
Miscellaneous.....	35	Miscellaneous.....	69
Total.....	237	Total.....	723
Bennington:		Caledonia:	
Arlington.....	22	Barnet.....	12
Bennington.....	526	Burke.....	8

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

VERMONT—Continued

County and city	Number of returns	County and city	Number of returns
Caledonia—Continued.		Orange—Continued.	
Danville.....	8	Miscellaneous.....	32
Hardwick.....	47	Total.....	168
Lyndon.....	76		
Ryegate.....	18	Orleans:	
St. Johnsbury.....	340	Barton.....	32
Miscellaneous.....	16	Craftsbury.....	9
Total.....	525	Derby.....	41
		Newport.....	159
Chittenden:		Orleans.....	40
Burlington.....	1,015	Troy.....	18
Charlotte.....	15	Miscellaneous.....	18
Colchester.....	5	Total.....	317
Essex.....	54		
Jericho.....	7	Rutland:	
Milton.....	8	Brandon.....	57
Richmond.....	20	Castleton.....	18
Shelburne.....	22	Danby.....	16
Winooski.....	63	Fair Haven.....	105
Miscellaneous.....	129	Pawlet.....	25
Total.....	1,338	Pittsford.....	14
		Poultney.....	83
Essex:		Proctor.....	128
Canaan.....	4	Rutland.....	727
Concord.....	2	Wallingford.....	24
Island Pond.....	35	West Rutland.....	39
Lunenburg.....	24	Miscellaneous.....	104
Miscellaneous.....	11	Total.....	1,340
Total.....	76		
		Washington:	
Franklin:		Barre.....	573
Berkshire.....	7	Cabot.....	4
Enosburg.....	26	Graniteville.....	22
Fairfax.....	5	Montpelier.....	495
Fairfield.....	8	Northfield.....	80
Georgia.....	3	Waterbury.....	53
Highgate.....	7	Miscellaneous.....	292
Montgomery.....	5	Total.....	1,519
Richford.....	37		
St. Albans.....	375	Windham:	
Sheldon.....	10	Bellows Falls.....	225
Swanton.....	38	Brattleboro.....	458
Miscellaneous.....	16	Westminster.....	3
Total.....	537	Wilmington.....	15
		Miscellaneous.....	50
Grand Isle:		Total.....	751
Alburg.....	24		
Miscellaneous.....	20	Windsor:	
Total.....	44	Bethel.....	19
		Cavendish.....	11
Lamoille:		Chester.....	23
Cambridge.....	7	Hartford.....	17
Hyde Park.....	14	Hartland.....	9
Johnson.....	14	Ludlow.....	73
Morrisville.....	66	Norwich.....	21
Stowe.....	16	Quechee.....	16
Miscellaneous.....	8	Rochester.....	13
Total.....	125	Royalton.....	10
		Springfield.....	222
Orange:		White River Junction.....	143
Bradford.....	24	Wilder.....	14
Chelsea.....	11	Windsor.....	161
Newbury.....	12	Woodstock.....	92
Randolph.....	60	Miscellaneous.....	102
Thetford.....	7	Total.....	946
Wells River.....	17		
Williamstown.....	5	State total.....	8,646

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

VIRGINIA

County and city	Number of returns	County and city	Number of returns
Accomac:		Campbell:	
Onancock.....	39	Lynchburg.....	1,683
Chincoteague Island.....	15	Altavista.....	38
Miscellaneous.....	163	Miscellaneous.....	50
Total.....	217	Total.....	1,771
Albemarle:		Caroline: Miscellaneous.....	49
Charlottesville.....	612	Carroll: Miscellaneous.....	9
Miscellaneous.....	96	Charles City: Miscellaneous.....	12
Total.....	708	Charlotte: Miscellaneous.....	51
Alleghany:		Chesterfield:	
Clifton Forge.....	325	Ettrick.....	12
Covington.....	230	Miscellaneous.....	97
Low Moor.....	6	Total.....	109
Miscellaneous.....	30	Clarke:	
Total.....	591	Berryville.....	22
Amelia: Miscellaneous.....	29	Miscellaneous.....	16
Amherst:		Total.....	38
Madison Heights.....	12	Craig: Miscellaneous.....	5
Miscellaneous.....	74	Culpeper:	
Total.....	86	Culpeper.....	77
Appomattox: Miscellaneous.....	30	Miscellaneous.....	30
Arlington:		Total.....	107
Alexandria.....	995	Cumberland: Miscellaneous.....	7
Arlington.....	30	Dickinson:	
Ballston.....	70	Clinchco.....	14
Cherrydale.....	70	Miscellaneous.....	26
Clarendon.....	230	Total.....	40
East Falls Church.....	69	Dinwiddie:	
Fort Myer.....	5	Petersburg.....	841
Miscellaneous.....	114	Miscellaneous.....	25
Total.....	1,583	Total.....	866
Augusta:		Elizabeth City:	
Basic.....	1	Fortress Monroe.....	22
Staunton.....	421	Hampton.....	421
Waynesboro.....	108	National Soldiers' Home.....	2
Miscellaneous.....	69	Phoebus.....	124
Total.....	599	Miscellaneous.....	13
Bath:		Total.....	582
Hot Springs.....	59	Essex: Miscellaneous.....	24
Miscellaneous.....	31	Fairfax:	
Total.....	90	Falls Church.....	40
Bedford:		Miscellaneous.....	183
Bedford.....	115	Total.....	223
Miscellaneous.....	30	Fauquier:	
Total.....	145	Warrenton.....	115
Bland: Miscellaneous.....	6	Miscellaneous.....	95
Botetourt: Miscellaneous.....	49	Total.....	210
Brunswick:		Floyd: Miscellaneous.....	8
Lawrenceville.....	90	Fluvanna: Miscellaneous.....	21
Miscellaneous.....	19	Franklin:	
Total.....	109	Rockymount.....	30
Buchanan: Miscellaneous.....	17	Miscellaneous.....	52
Buckingham: Miscellaneous.....	25	Total.....	82

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Frederick:		Lancaster:	
Winchester.....	306	Irvington.....	40
Miscellaneous.....	30	Miscellaneous.....	49
Total.....	336	Total.....	89
Giles:		Lee: Miscellaneous.....	49
Narrows.....	17	Loudoun:	
Miscellaneous.....	68	Leesburg.....	70
Total.....	85	Miscellaneous.....	109
Gloucester: Miscellaneous.....	39	Total.....	179
Goochland: Miscellaneous.....	20	Louisa: Miscellaneous.....	50
Grayson:		Lunenburg:	
Fries.....	4	Victoria.....	50
Jalax.....	50	Miscellaneous.....	27
Miscellaneous.....	28	Total.....	77
Total.....	82	Madison: Miscellaneous.....	17
Greene: Miscellaneous.....	4	Mathews: Miscellaneous.....	26
Greensville:		Mecklenburg:	
Emporia.....	120	Chase City.....	57
Miscellaneous.....	2	South Hill.....	40
Total.....	122	Miscellaneous.....	77
Halifax:		Total.....	174
South Boston.....	192	Middlesex: Miscellaneous.....	21
Miscellaneous.....	61	Montgomery:	
Total.....	253	Blacksburg.....	13
Hanover:		Christiansburg.....	59
Ashland.....	89	Radford.....	45
Miscellaneous.....	84	Miscellaneous.....	73
Total.....	173	Total.....	190
Henrico:		Nansemond:	
Richmond.....	9,103	Suffolk.....	344
Miscellaneous.....	130	Miscellaneous.....	18
Total.....	9,233	Total.....	362
Henry:		Nelson: Miscellaneous.....	67
Martinsville.....	153	New Kent: Miscellaneous.....	9
Miscellaneous.....	48	Norfolk:	
Total.....	201	Churchland.....	17
Highland: Miscellaneous.....	2	Norfolk.....	5,776
Isle of Wight:		South Norfolk.....	0
Smithfield.....	30	Portsmouth.....	1,275
Miscellaneous.....	16	Miscellaneous.....	58
Total.....	46	Total.....	7,126
James City:		Northampton:	
Toano.....	5	Cape Charles.....	115
Williamsburg.....	78	Miscellaneous.....	153
Miscellaneous.....	14	Total.....	268
Total.....	97	Northumberland:	
King and Queen: Miscellaneous.....	7	Reedville.....	11
King George: Miscellaneous.....	22	Miscellaneous.....	38
King William:		Total.....	49
West Point.....	40	Nottoway:	
Miscellaneous.....	7	Blackstone.....	77
Total.....	47	Crewe.....	114
		Miscellaneous.....	17
		Total.....	208

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Orange:		Russell: Miscellaneous.....	82
Orange.....	45	Scott: Miscellaneous.....	24
Miscellaneous.....	133		
Total.....	178	Shenandoah:	
Page:		Woodstock.....	39
Luray.....	39	Miscellaneous.....	69
Shenandoah.....	49	Total.....	108
Miscellaneous.....	4	Smyth:	
Total.....	92	Marion.....	69
Patrick: Miscellaneous.....	19	Saltville.....	30
		Miscellaneous.....	28
Pittsylvania:		Total.....	127
Chatham.....	39	Southampton:	
Danville.....	918	Franklin.....	76
Miscellaneous.....	76	Miscellaneous.....	47
Total.....	1,033	Total.....	123
Powhatan: Miscellaneous.....	14	Spotsylvania:	
Prince Edward:		Fredericksburg.....	268
Farmville.....	119	Miscellaneous.....	7
Miscellaneous.....	25	Total.....	275
Total.....	144	Stafford: Miscellaneous.....	40
Prince George:		Surry:	
Hopewell.....	135	Dendron.....	21
Miscellaneous.....	15	Miscellaneous.....	8
Total.....	150	Total.....	29
Prince William:		Sussex:	
Manassas.....	40	Waverly.....	39
Quantico.....	48	Miscellaneous.....	38
Miscellaneous.....	74	Total.....	77
Total.....	162	Tazewell:	
Princess Anne: Miscellaneous.....	95	Bluefield.....	39
Pulaski:		Pocahontas.....	78
Pulaski.....	153	Richlands.....	15
Miscellaneous.....	20	Tazewell.....	115
Total.....	173	Miscellaneous.....	70
Rappahannock: Miscellaneous.....	15	Total.....	317
Richmond: Miscellaneous.....	19	Warren:	
Roanoke:		Front Royal.....	40
Roanoke.....	3,150	Miscellaneous.....	11
Salem.....	193	Total.....	51
Vinton.....	60	Warwick:	
Miscellaneous.....	39	Newport News.....	1,148
Total.....	3,442	Miscellaneous.....	54
Rockbridge:		Total.....	1,202
Buena Vista.....	39	Washington:	
Lexington.....	173	Abingdon.....	59
Miscellaneous.....	59	Bristol.....	288
Total.....	271	Damascus.....	13
Rockingham:		Miscellaneous.....	45
Harrisonburg.....	271	Total.....	405
Miscellaneous.....	76	Westmoreland:	
Total.....	347	Colonial Beach.....	20
		Miscellaneous.....	7
		Total.....	27

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Wise:		Wythe:	
Appalachia.....	88	Wytheville.....	70
Big Stone Gap.....	57	Miscellaneous.....	39
Norton.....	115	Total.....	109
Miscellaneous.....	144	York: Miscellaneous.....	12
Total.....	404	State total.....	37,797

WASHINGTON 2

Adams:		Franklin:	
Ritzville.....	112	Pasco.....	237
Miscellaneous.....	130	Miscellaneous.....	73
Total.....	242	Total.....	310
Asotin:		Garfield:	
Clarkston.....	60	Pomeroy.....	269
Miscellaneous.....	17	Miscellaneous.....	14
Total.....	77	Total.....	283
Benton:		Grant: Miscellaneous.....	118
Kennewick.....	53	Grays Harbor:	
Prosser.....	74	Aberdeen.....	1,430
Miscellaneous.....	41	Cosmopolis.....	85
Total.....	198	Elma.....	140
Chelan:		Hoquiam.....	849
Cashmere.....	151	McCleary.....	44
Leavenworth.....	101	Montesano.....	160
Wenatchee.....	817	Miscellaneous.....	230
Miscellaneous.....	299	Total.....	2,938
Total.....	1,368	Island: Miscellaneous.....	39
Clallam:		Jefferson:	
Port Angeles.....	348	Port Townsend.....	87
Miscellaneous.....	161	Miscellaneous.....	57
Total.....	509	Total.....	144
Clarke:		King:	
Camas.....	137	Auburn.....	262
Vancouver.....	405	Bellevue.....	65
Miscellaneous.....	110	Black Diamond.....	37
Total.....	652	Cumberland.....	3
Columbia:		Enumclaw.....	160
Dayton.....	190	Kent.....	209
Miscellaneous.....	29	Kirkland.....	117
Total.....	219	Renton.....	160
Cowlitz:		Seattle.....	22,210
Kalama.....	33	Miscellaneous.....	798
Kelso.....	195	Total.....	24,021
Longview.....	359	Kitsap:	
Miscellaneous.....	169	Bremerton.....	573
Total.....	756	Charleston.....	69
Douglas:		Port Blakely.....	20
Waterville.....	51	Port Orchard.....	75
Miscellaneous.....	47	Miscellaneous.....	205
Total.....	98	Total.....	942
Ferry: Miscellaneous.....	34	Kittitas:	
		Cle Elum.....	102
		Ellensburg.....	298
		Roslyn.....	95
		Miscellaneous.....	72
		Total.....	567

Includes Alaska.

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WASHINGTON—Continued

County and city	Number of returns	County and city	Number of returns
Klickitat:		Spokane:	
Goldendale.....	44	Cheney.....	61
Miscellaneous.....	152	Deer Park.....	42
Total.....	196	Medical Lake.....	7
		Spokane.....	5,209
Lewis:		Miscellaneous.....	287
Centralia.....	372	Total.....	5,606
Chehalis.....	299		
Miscellaneous.....	283	Stevens:	
Total.....	954	Chewelah.....	49
		Colville.....	95
Lincoln:		Miscellaneous.....	94
Davenport.....	67	Total.....	238
Odessa.....	41		
Miscellaneous.....	353	Thurston:	
Total.....	461	Olympia.....	656
		Miscellaneous.....	226
Mason: Miscellaneous.....	257	Total.....	882
Okanogan:		Wahkiakum: Miscellaneous.....	88
Okanogan.....	85		
Oroville.....	33	Walla Walla:	
Miscellaneous.....	211	Waitsburg.....	129
Total.....	329	Walla Walla.....	1,082
		Miscellaneous.....	113
Pacific:		Total.....	1,324
Raymond.....	211		
South Bend.....	113	Whatcom:	
Miscellaneous.....	142	Bellingham.....	1,143
Total.....	466	Blaine.....	55
		Lynden.....	57
Pend Oreille: Miscellaneous.....	196	Miscellaneous.....	111
		Total.....	1,366
Pierce:			
Buckley.....	50	Whitman:	
Camp Lewis.....	36	Colfax.....	249
Puyallup.....	249	Malden.....	14
Sumner.....	129	Palouse.....	68
Tacoma.....	5,264	Pullman.....	219
Miscellaneous.....	646	Tekoa.....	80
Total.....	6,374	Miscellaneous.....	638
		Total.....	1,268
San Juan: Miscellaneous.....	57		
		Yakima:	
Skagit:		Grandview.....	62
Anacortes.....	148	Sunnyside.....	93
Burlington.....	57	Toppenish.....	139
Mount Vernon.....	287	Wapato.....	132
Sedro Woolley.....	143	Yakima.....	1,632
Miscellaneous.....	174	Miscellaneous.....	320
Total.....	809	Total.....	2,378
Skamania: Miscellaneous.....	31	ALASKA:	
		Anchorage.....	230
Snohomish:		Cordova.....	196
Arlington.....	98	Fairbanks.....	338
Everett.....	1,386	Juneau.....	400
Marysville.....	46	Ketchikan.....	530
Monroe.....	87	Miscellaneous.....	1,291
Snohomish.....	134	Total.....	2,985
Miscellaneous.....	419		
Total.....	2,170	State total.....	61,950

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WEST VIRGINIA

County and city	Number of returns	County and city	Number of returns
Barbour: Miscellaneous.....	100	Hancock:	
Berkeley:		Chester.....	141
Martinsburg.....	358	Holidays Cove.....	237
Miscellaneous.....	20	New Cumberland.....	69
Total.....	378	Newell.....	46
Boone: Miscellaneous.....	145	Weirton.....	332
Braxton:		Miscellaneous.....	9
Burnsville.....	7	Total.....	834
Gassaway.....	36	Hardy: Miscellaneous.....	24
Sutton.....	41	Harrison:	
Miscellaneous.....	18	Anmoore.....	10
Total.....	102	Bridgeport.....	42
Brooke:		Clarksburg.....	1,220
Follansbee.....	252	Nutter Fort.....	12
Power.....	32	Salem.....	58
Wellsburg.....	298	Shinnston.....	89
Miscellaneous.....	113	Miscellaneous.....	194
Total.....	695	Total.....	1,625
Cabell:		Jackson:	
Huntington.....	3,424	Ravenswood.....	22
Milton.....	26	Miscellaneous.....	25
Miscellaneous.....	45	Total.....	47
Total.....	3,495	Jefferson:	
Calhoun: Miscellaneous.....	42	Charles Town.....	90
Clay:		Shepherdstown.....	20
Widen.....	22	Miscellaneous.....	68
Miscellaneous.....	30	Total.....	178
Total.....	52	Kanawha:	
Doddridge:		Charleston.....	3,090
West Union.....	62	Clendenin.....	67
Miscellaneous.....	25	Dunbar.....	38
Total.....	87	Eskdale.....	21
Fayette:		Mammoth.....	7
Ansted.....	20	St. Albans.....	119
Boomer.....	13	South Charleston.....	90
Fayetteville.....	45	Miscellaneous.....	487
Macdonald.....	30	Total.....	3,919
Montgomery.....	141	Lewis:	
Mount Hope.....	111	Weston.....	280
Oakhill.....	52	Miscellaneous.....	53
Winona.....	19	Total.....	333
Miscellaneous.....	533	Lincoln: Miscellaneous.....	58
Total.....	964	Logan:	
Gilmer: Miscellaneous.....	44	Accoville.....	2
Grant:		Amherstdale.....	19
Bayard.....	2	Holden.....	73
Miscellaneous.....	26	Logan.....	419
Total.....	28	Omar.....	42
Greenbrier:		Miscellaneous.....	540
Lewisburg.....	72	Total.....	1,095
Ronceverte.....	65	McDowell:	
Miscellaneous.....	151	Davy.....	22
Total.....	288	Eckman.....	10
Hampshire:		Elkhorn.....	23
Romney.....	20	Gary.....	83
Miscellaneous.....	14	Keystone.....	62
Total.....	34	Kimball.....	48
		McDowell.....	19
		Maybeury.....	19
		Welch.....	320
		Wilcoe.....	12
		Miscellaneous.....	673
		Total.....	1,291

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Marion:		Pendleton: Miscellaneous.....	7
Fairmont.....	1,140	Pleasants:	
Mannington.....	131	St. Mary.....	96
Monongah.....	24	Miscellaneous.....	7
Rivesville.....	20	Total.....	103
Miscellaneous.....	224	Pocahontas:	
Total.....	1,539	Cass.....	23
Marshall:		Marlington.....	40
Benwood.....	114	Miscellaneous.....	26
Cameron.....	96	Total.....	89
McMechen.....	126	Preston:	
Moundsville.....	321	Kingwood.....	45
Miscellaneous.....	55	Rowlesburg.....	29
Total.....	712	Terra Alta.....	31
Mason:		Tunnelton.....	14
Point Pleasant.....	82	Miscellaneous.....	83
Miscellaneous.....	36	Total.....	202
Total.....	118	Putnam:	
Mercer:		Nitro.....	53
Bluefield.....	1,104	Miscellaneous.....	44
Bramwell.....	67	Total.....	97
Freeman.....	23	Raleigh:	
Giatto.....	5	Beckley.....	350
Princeton.....	238	Eccles.....	19
Miscellaneous.....	263	Mabscott.....	10
Total.....	1,700	Miscellaneous.....	484
Mineral:		Total.....	863
Blaine.....	1	Randolph:	
Keyser.....	205	Elkins.....	214
Piedmont.....	88	Norton.....	8
Ridgely.....	23	Miscellaneous.....	59
Miscellaneous.....	15	Total.....	281
Total.....	332	Ritchie:	
Mingo:		Harrisville.....	20
Red Jacket.....	35	Pensboro.....	46
War Eagle.....	4	Miscellaneous.....	82
Williamson.....	447	Total.....	148
Miscellaneous.....	198	Roane:	
Total.....	684	Spencer.....	93
Monongalia:		Miscellaneous.....	41
Morgantown.....	810	Total.....	134
Miscellaneous.....	151	Summers:	
Total.....	961	Hinton.....	241
Monroe:		Miscellaneous.....	64
Alderson.....	36	Total.....	305
Miscellaneous.....	20	Taylor:	
Total.....	56	Grafton.....	322
Morgan: Miscellaneous.....	44	Miscellaneous.....	133
Nicholas:		Total.....	455
Richwood.....	94	Tucker:	
Miscellaneous.....	17	Davis.....	16
Total.....	111	Parson.....	12
Ohio:		Pierce.....	5
Elm Grove.....	177	Thomas.....	31
Tridalphia.....	33	Miscellaneous.....	16
Wheeling.....	4,653	Total.....	80
Miscellaneous.....	28		
Total.....	4,891		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WEST VIRGINIA—Continued

County and city	Number of returns	County and city	Number of returns
Tyler:		Wetzel:	
Sistersville.....	189	New Martinsville.....	111
Miscellaneous.....	29	Paden City.....	28
Total.....	218	Miscellaneous.....	133
Upshur:		Total.....	272
Adrian.....	3	Wirt: Miscellaneous.....	7
Buckhannon.....	131	Wood:	
Miscellaneous.....	9	Parkersburg.....	1,645
Total.....	143	Williamstown.....	39
Wayne:		Miscellaneous.....	34
Ceredo.....	17	Total.....	1,718
Kenova.....	77	Wyoming:	
Miscellaneous.....	35	Mullins.....	100
Total.....	129	Miscellaneous.....	140
Webster: Miscellaneous.....	47	Total.....	240
		State total.....	32,544

WISCONSIN

Adams:		Calumet:	
Adams.....	41	Brillion.....	80
Miscellaneous.....	21	Chilton.....	102
Total.....	62	New Holstein.....	55
Ashland:		Miscellaneous.....	49
Ashland.....	411	Total.....	286
Mellen.....	45	Chippewa:	
Miscellaneous.....	76	Bloomer.....	51
Total.....	532	Chippewa Falls.....	343
Barron:		Cornell.....	36
Barron.....	72	Stanley.....	56
Chetek.....	38	Miscellaneous.....	61
Cumberland.....	55	Total.....	547
Rice Lake.....	144	Clark:	
Miscellaneous.....	81	Neillsville.....	101
Total.....	390	Owen.....	41
Bayfield:		Miscellaneous.....	204
Bayfield.....	23	Total.....	346
Washburn.....	57	Columbia:	
Miscellaneous.....	62	Columbus.....	169
Total.....	142	Kilbourn.....	117
Brown:		Lodi.....	70
De Pere.....	128	Portage.....	262
Green Bay.....	1,560	Miscellaneous.....	152
Miscellaneous.....	224	Total.....	770
Total.....	1,912	Crawford:	
Buffalo:		Prairie du Chien.....	83
Alma.....	37	Miscellaneous.....	68
Mondovi.....	53	Total.....	151
Miscellaneous.....	113	Dane:	
Total.....	203	Madison.....	3,610
Burnett:		Mount Horeb.....	113
Grantsburg.....	37	Stoughton.....	199
Miscellaneous.....	13	Sun Prairie.....	68
Total.....	50	Miscellaneous.....	610
		Total.....	4,600

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Dodge:		Green Lake:	
Beaver Dam.....	407	Berlin.....	136
Fox Lake.....	55	Princeton.....	30
Horicon.....	110	Miscellaneous.....	92
Juneau.....	64	Total.....	258
Mayville.....	139	Iowa:	
Randolph.....	57	Dodgeville.....	70
Miscellaneous.....	201	Highland.....	18
Total.....	1,033	Mineral Point.....	140
Door:		Miscellaneous.....	107
Sturgeon Bay.....	139	Total.....	335
Miscellaneous.....	64	Iron:	
Total.....	203	Hurley.....	124
Douglas:		Miscellaneous.....	70
Superior.....	1,450	Total.....	194
Miscellaneous.....	140	Jackson:	
Total.....	1,590	Black River Falls.....	89
Dunn:		Miscellaneous.....	73
Menomonie.....	206	Total.....	162
Miscellaneous.....	105	Jefferson:	
Total.....	311	Fort Atkinson.....	268
Eau Claire:		Jefferson.....	131
Augusta.....	33	Lake Mills.....	81
Eau Claire.....	960	Waterloo.....	72
Miscellaneous.....	158	Watertown.....	460
Total.....	1,151	Miscellaneous.....	78
Florence:		Total.....	1,090
Florence.....	25	Juneau:	
Miscellaneous.....	14	Elroy.....	60
Total.....	39	Mauston.....	56
Fond du Lac:		Miscellaneous.....	85
Fond du Lac.....	1,110	Total.....	201
North Fond du Lac.....	68	Kenosha:	
Ripon.....	176	Kenosha.....	3,095
Waupun.....	171	Miscellaneous.....	208
Miscellaneous.....	209	Total.....	3,303
Total.....	1,734	Kewaunee:	
Forest:		Algoma.....	48
Crandon.....	27	Kewaunee.....	75
Wabeno.....	19	Miscellaneous.....	29
Miscellaneous.....	51	Total.....	152
Total.....	97	La Crosse:	
Grant:		La Crosse.....	1,410
Boscobel.....	67	Onalaska.....	22
Cuba City.....	42	West Salem.....	45
Fennimore.....	45	Miscellaneous.....	68
Lancaster.....	90	Total.....	1,545
Platteville.....	227	La Fayette:	
Miscellaneous.....	200	Darlington.....	108
Total.....	671	Shullsburg.....	37
Green:		Miscellaneous.....	161
Brodhead.....	100	Total.....	306
Monroe.....	445	Langlade:	
Monticello.....	114	Antigo.....	360
Miscellaneous.....	167	Miscellaneous.....	35
Total.....	826	Total.....	395

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Lincoln:		Outagamie—Continued	
Merrill.....	298	Seymour.....	71
Tomahawk.....	153	Miscellaneous.....	190
Miscellaneous.....	10	Total.....	1,874
Total.....	461	Ozaukee:	
Manitowoc:		Cederburg.....	119
Kiel.....	59	Port Washington.....	171
Manitowoc.....	960	Miscellaneous.....	149
Two Rivers.....	310	Total.....	439
Miscellaneous.....	136	Pepin:	
Total.....	1,465	Durand.....	69
Marathon:		Miscellaneous.....	21
Athens.....	31	Total.....	90
Mosinee.....	80	Pierce:	
Scofield.....	14	Ellsworth.....	45
Stratford.....	30	River Falls.....	75
Wausau.....	1,020	Miscellaneous.....	118
Miscellaneous.....	195	Total.....	238
Total.....	1,370	Polk:	
Marinette:		Amery.....	44
Goodman.....	13	Miscellaneous.....	189
Marinette.....	420	Total.....	233
Niagara.....	53	Portage:	
Peshigo.....	68	Stevens Point.....	468
Wausaukee.....	20	Miscellaneous.....	85
Miscellaneous.....	49	Total.....	553
Total.....	623	Price:	
Marquette:		Park Falls.....	122
Montello.....	31	Phillips.....	77
Miscellaneous.....	45	Miscellaneous.....	65
Total.....	76	Total.....	264
Milwaukee:		Racine:	
Cudahy.....	394	Burlington.....	270
Milwaukee.....	39,273	Racine.....	3,795
North Milwaukee.....	430	Miscellaneous.....	250
Shorewood.....	250	Total.....	4,315
South Milwaukee.....	525	Richland:	
Wauwatosa.....	2,140	Richland Center.....	116
West Allis.....	1,140	Miscellaneous.....	102
West Milwaukee.....	30	Total.....	218
Miscellaneous.....	319	Rock:	
Total.....	44,501	Beloit.....	1,330
Monroe:		Edgerton.....	181
Sparta.....	168	Evansville.....	147
Tomah.....	126	Janesville.....	1,270
Miscellaneous.....	121	Miscellaneous.....	231
Total.....	415	Total.....	3,159
Oconto:		Rusk:	
Gillett.....	40	Ladysmith.....	111
Oconto.....	130	Miscellaneous.....	40
Oconto Falls.....	56	Total.....	151
Miscellaneous.....	72	St. Croix:	
Total.....	298	Hudson.....	126
Oneida:		New Richmond.....	82
Rhineland.....	356	Miscellaneous.....	133
Miscellaneous.....	77	Total.....	341
Total.....	433	Outagamie:	
Appleton.....	1,300	Appleton.....	236
Kaukauna.....	236	Kimberly.....	38
Kimberly.....	38	Little Chute.....	39
Little Chute.....	39		

TABLE 11.—Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued

WISCONSIN—Continued

County and city	Number of returns	County and city	Number of returns
Sauk:		Walworth—Continued.	
Baraboo.....	320	Whitewater.....	165
Prairie du Sac.....	55	Miscellaneous.....	274
Reedsburg.....	174	Total.....	980
Sauk City.....	72		
Miscellaneous.....	119	Washburn:	
Total.....	740	Shell Lake.....	25
		Spooner.....	84
Sawyer:		Miscellaneous.....	55
Hayward.....	47	Total.....	164
Miscellaneous.....	27		
Total.....	74	Washington:	
		Hartford.....	220
Shawano:		West Bend.....	230
Shawano.....	154	Miscellaneous.....	200
Wittenberg.....	15	Total.....	650
Miscellaneous.....	117		
Total.....	286	Waukesha:	
		Menomonee Falls.....	57
Sheboygan:		Oconomowoc.....	276
Plymouth.....	181	Waukesha.....	669
Sheboygan.....	1,943	Miscellaneous.....	420
Sheboygan Falls.....	130	Total.....	1,422
Miscellaneous.....	277		
Total.....	2,531	Waupaca:	
		Clintonville.....	123
Taylor:		New London.....	161
Medford.....	74	Waupaca.....	143
Rib Lake.....	17	Miscellaneous.....	253
Miscellaneous.....	24	Total.....	680
Total.....	115		
		Waushara:	
Trempealeau:		Redgranite.....	19
Arcadia.....	69	Wautoma.....	21
Galesville.....	51	Miscellaneous.....	42
Miscellaneous.....	240	Total.....	82
Total.....	360		
		Winnebago:	
Vernon:		Menasha.....	281
Hillsboro.....	51	Nenah.....	560
Viroqua.....	117	Omro.....	27
Westby.....	35	Oshkosh.....	1,712
Miscellaneous.....	71	Miscellaneous.....	45
Total.....	274	Total.....	2,625
Vilas:		Wood:	
Eagle River.....	74	Marshfield.....	482
Miscellaneous.....	59	Nekoosa.....	64
Total.....	133	Wisconsin Rapids.....	387
		Miscellaneous.....	98
Walworth:		Total.....	1,031
Delavan.....	205		
Elkhorn.....	138	State total.....	99,251
Lake Geneva.....	198		

WYOMING

Albany:		Campbell:	
Laramie.....	491	Gillette.....	63
Miscellaneous.....	60	Miscellaneous.....	17
Total.....	551	Total.....	80
Big Horn:		Carbon:	
Basin.....	40	Hanna.....	125
Greybull.....	89	Rawlins.....	419
Lovell.....	43	Miscellaneous.....	221
Miscellaneous.....	20	Total.....	765
Total.....	192		

TABLE 11.—*Individual returns by States and Territories—Number of returns distributed by counties, and by cities, townships, and post offices, calendar year 1926—Continued*

WYOMING—Continued

County and city	Number of returns	County and city	Number of returns
Converse:		Niobrara:	
Douglas.....	90	Lusk.....	28
Glenrock.....	65	Miscellaneous.....	18
Miscellaneous.....	51	Total.....	46
Total.....	206	Park:	
Crook: Miscellaneous.....	38	Cody.....	92
Fremont:		Powell.....	53
Lander.....	122	Miscellaneous.....	47
Riverton.....	90	Total.....	192
Miscellaneous.....	95	Platte:	
Total.....	307	Wheatland.....	53
Goshen:		Miscellaneous.....	92
Torrington.....	68	Total.....	145
Miscellaneous.....	28	Sheridan:	
Total.....	96	Dietz.....	12
Hot Springs:		Monarch.....	14
Thermopolis.....	154	Sheridan.....	420
Miscellaneous.....	171	Miscellaneous.....	111
Total.....	325	Total.....	557
Johnson:		Sublette: Miscellaneous.....	40
Buffalo.....	82	Sweetwater:	
Miscellaneous.....	12	Green River.....	180
Total.....	94	Rock Springs.....	545
Laramie:		Superior.....	75
Cheyenne.....	1,081	Miscellaneous.....	252
Fort Russell.....	24	Total.....	1,052
Miscellaneous.....	60	Teton: Miscellaneous.....	22
Total.....	1,165	Uinta:	
Lincoln:		Evanston.....	116
Diamondville.....	45	Miscellaneous.....	19
Frontier.....	21	Total.....	135
Kemmerer.....	115	Washakie:	
Miscellaneous.....	215	Worland.....	72
Total.....	396	Miscellaneous.....	14
Natrona:		Total.....	86
Casper.....	1,668	Weston:	
Miscellaneous.....	674	Newcastle.....	37
Total.....	2,342	Miscellaneous.....	61
		Total.....	98
		State total.....	8,930

BASIC TABLES

CORPORATION RETURNS

TABLE 12.—Corporation returns by States and Territories—Distributed by corporations reporting net income, and no net income, showing number of returns, per cent, gross income, deductions, net income or deficit, net loss for prior year, income tax, and cash and stock dividends paid to shareholders

[Income reported for the calendar year ended Dec. 31, 1926.]

States and Territories	Total number of returns	Corporations reporting net income										Corporations reporting no net income									
		Number of returns	Per cent	Gross income	Deductions	Net income	Net loss for prior year deduction from net income for taxable income	Income tax	Dividends		Number of returns	Per cent	Gross income	Deductions	Deficit	Dividends					
									Cash	Stock						Cash	Stock				
Alabama.....	4,133	2,618	63.34	\$57,389,044	\$506,720,873	\$40,662,231	\$1,173,042	\$4,860,556	\$18,765,060	\$171,340	1,515	36.66	\$123,285,380	\$133,235,284	\$9,949,904	\$3,058,289	\$92,335				
Alaska.....	156	73	46.79	7,282,963	6,609,297	673,666	78,255	66,149	197,119	36,023	83	53.21	1,901,320	2,281,609	379,716	33,596	28,100				
Arizona.....	1,505	619	41.13	119,900,143	111,086,867	8,813,276	539,222	1,011,325	2,866,285	657,954	886	58.87	29,686,760	34,840,995	5,154,235	257,668	87,493				
Arkansas.....	1,701	3,288	04.58	302,351,830	283,754,780	18,597,044	688,440	2,125,327	12,731,531	769,671	563	35.42	97,294,887	101,661,199	4,366,312	1,544,254	27,863				
California.....	21,258	10,901	51.28	5,217,400,101	4,740,965,323	426,438,778	11,394,027	54,319,343	281,014,755	35,350,261	10,557	48.72	1,344,545,127	1,855,185,339	524,640,232	32,464,786	2,334,500				
Colorado.....	6,580	3,071	46.67	853,411,805	790,539,768	62,872,037	1,384,027	7,811,708	55,778,755	1,066,521	3,509	53.33	182,200,330	203,533,368	21,336,028	2,606,267	16,406				
Connecticut.....	6,280	3,771	60.05	1,083,395,517	1,559,337,139	124,029,378	3,136,254	15,645,630	67,853,537	12,028,817	2,509	39.95	372,502,638	413,446,467	40,943,393	5,654,019	532,347				
Delaware.....	1,483	811	54.69	641,263,524	621,367,517	12,896,007	1,406,274	10,367,415	155,191,531	2,247,862	672	45.31	57,163,838	70,648,971	13,483,133	6,967,961	32,715				
District of Columbia.....	1,888	1,077	57.04	696,908,983	539,921,558	65,987,425	8,671,069	8,671,069	8,671,069	8,416	811	42.06	68,253,716	73,987,852	410,835	689,076	689,076				
Florida.....	10,853	4,702	43.32	181,159,113	735,529,185	62,638,298	5,327,801	9,624,929	34,012,627	10,433,135	6,151	56.68	343,416,397	416,624,973	73,208,972	6,553,977	3,855,873				
Georgia.....	5,281	3,234	61.24	871,829,236	810,005,463	61,823,773	1,636,814	7,574,471	31,943,037	2,545,836	2,047	38.76	229,530,190	252,115,211	23,222,021	4,460,270	796,673				
Hawaii.....	633	429	67.77	190,085,089	164,235,617	25,849,463	239,157	3,395,249	17,903,548	2,969,968	291	32.23	15,314,054	19,980,752	1,065,608	1,522,965	600,000				
Idaho.....	2,282	961	43.43	146,791,172	130,084,023	7,707,149	278,941	887,110	7,437,840	582,190	1,251	56.57	40,174,169	46,363,624	6,219,455	734,041	10,600				
Illinois.....	28,340	16,986	59.94	14,390,967,355	13,489,185,379	901,781,956	16,171,098	116,558,692	612,845,359	602,331	11,354	66.02	2,238,340,125	2,398,120,820	159,686,695	32,525,370	2,176,483				
Indiana.....	11,050	6,889	62.18	1,806,530,051	1,677,150,279	129,343,772	3,294,649	15,747,099	71,377,569	6,398,642	4,191	37.82	371,232,875	494,648,925	33,416,630	3,688,150	461,139				
Iowa.....	8,843	5,060	57.22	1,051,993,782	998,242,567	56,751,215	1,896,194	6,585,785	31,765,627	1,404,028	3,783	42.78	215,055,818	243,079,186	3,545,834	195,213	52,860				
Kansas.....	5,280	3,253	61.61	1,104,431,594	977,972,670	121,458,924	1,362,796	17,017,077	26,479,762	2,535,718	2,027	38.39	141,524,436	154,448,426	12,888,990	1,680,170	446,342				
Kentucky.....	5,479	3,403	62.11	893,657,612	856,544,642	77,202,970	1,692,034	9,612,262	42,892,967	2,674,353	2,496	37.89	194,012,253	238,483,304	14,471,051	1,863,613	526,966				
Louisiana.....	5,657	3,277	57.93	939,187,050	867,689,949	62,497,081	2,730,344	7,554,101	42,632,522	3,008,157	2,380	40.07	312,136,285	338,536,967	26,200,922	4,573,000	207,290				
Maine.....	3,443	1,972	57.28	461,038,812	428,509,838	32,528,974	1,297,118	3,908,753	22,501,604	5,477,800	1,471	42.72	69,757,536	110,221,708	10,464,172	1,729,059	52,860				
Maryland.....	1,789	1,182	66.22	1,445,200,364	1,328,630,164	118,569,800	2,434,207	14,364,207	1,844,042	2,433	43.28	211,857,379	232,255,539	20,308,160	1,954,063	116,978					
Massachusetts.....	17,639	9,752	55.29	5,288,582,559	4,905,660,948	382,921,611	10,229,119	48,500,010	233,998,155	175,516	4,847	44.71	1,794,901,937	1,940,929,988	146,128,051	34,836,274	1,560,689				
Michigan.....	13,553	8,282	61.11	6,847,061,149	6,174,658,866	672,422,283	8,599,630	88,183,330	424,524,126	5,271	38.89	671,604,711	756,122,023	84,881,252	27,788,780	1,041,051					
Minnesota.....	10,965	5,870	53.53	2,155,322,310	2,116,310,656	139,011,654	2,680,441	16,155,530	83,034,083	4,533,751	6,085	40.47	517,264,077	545,319,981	31,055,904	6,856,756	183,111				
Mississippi.....	1,413	66	4.67	240,776,961	13,186,440	237,590,521	1,435,160	7,044,097	4,358,679	709	33.13	67,587,493	74,992,447	7,404,954	1,075,247	40,850					
Missouri.....	16,145	9,169	56.74	3,783,125,916	3,515,015,950	267,510,009	4,024,117	33,947,811	145,611,456	18,160,308	6,985	43.26	704,210,651	755,232,839	51,022,188	9,956,717	735,673				
Montana.....	3,866	1,686	43.61	162,014,958	148,078,081	13,936,877	60,657	1,519,524	8,123,598	343,749	1,280	36.39	60,610,952	70,233,958	6,642,616	1,275,412	18,565				
Nebraska.....	4,594	2,815	61.28	697,367,826	680,010,270	27,497,556	841,477	3,122,134	15,110,538	2,667,388	1,477	36.82	107,477,929	117,626,652	8,153,666	1,026,756	183,111				
Nevada.....	963	326	33.86	147,800,000	138,207,065	9,592,935	2,314,794	1,435,160	7,044,097	4,358,679	643	66.36	12,556,851	15,633,841	3,076,990	71,653	37,336				
New Hampshire.....	1,183	715	60.44	447,467,800	418,207,065	29,260,735	472,564	1,004,656	6,041,362	59,532	30.56	81,239,729	89,201,896	8,022,167	1,004,778	37,336					
New Jersey.....	17,480	10,413	59.57	4,105,186,929	3,763,905,949	342,600,980	11,067,294	42,830,414	209,214,514	10,838,598	7,067	40.43	701,614,746	760,145,412	67,530,669	12,622,723	1,912,196				
New Mexico.....	1,108	471	42.51	57,107,021	53,259,749	3,707,875	297,653	395,119	1,630,407	33,872	49.49	13,457,916	19,467,859	3,667,939	306,645	11,688,294					
New York.....	51,824	27,928	53.89	27,927,917	26,927,187,467	2,999,730,000	2,770,528,500	356,408,976	1,721,167,320	186,305,084	38,193	42.62	6,081,547,728	6,601,528,580	517,071,252	96,846,114	11,688,294				
North Carolina.....	6,450	3,686	57.15	1,212,142,062	1,109,263,244	102,878,778	1,975,340	13,016,769	49,976,195	2,852,749	2,764	42.85	252,467,883	274,480,483	22,012,600	3,660,533	272,996				
North Dakota.....	3,445	1,552	45.06	131,651,262	122,080,044	6,574,165	297,781	421,660	2,373,322	2,034,604	1,893	54.96	49,808,881	54,908,363	5,099,487	38,819	39,819				
Ohio.....	28,475	14,296	60.77	7,211,068,411	6,680,915,313	530,119,098	18,895,883	66,541,521	295,129,080	34,816,868	9,207	38.41	173,509,066	182,887,460	9,087,400	23,840,062	3,430,000				
Oklahoma.....	3,483	1,867	53.63	913,882,310	826,516,889	88,365,420	3,367,175	12,907,127	43,094,646	1,298,806	1,046	30.00	129,887,467	152,460,888	22,574,417	3,868,588	9,430				
Oregon.....	6,144	3,003	48.88	567,867,052	476,800,023	90,067,029	9,221,113	2,994,717	15,412,059	1,317,361	2,130	51.12	107,205,445	125,415,656	17,240,211	1,910,372	88,915				
Pennsylvania.....	24,173	13,820	57.17	10,157,120,819	9,515,290,280	641,818,944	19,678,755	122,301,396	558,339,259	60,857,761	10,353	42.83	1,739,605,667	1,881,002,199	130,396,522	24,065,066	3,430,000				
Rhode Island.....	2,566	1,368	53.31	616,013,154	573,619,382	42,393,772	1,214,988	5,476,879	29,172,180	3,303,363	9,207	38.41	173,509,066	182,887,460	9,087,400	23,840,062	3,430,000				
South Carolina.....	1,708	908	53.18	314,240,645	295,716,844	18,523,801	1,435,614	2,994,717	10,186,672	967,735	2,054	53.74	166,969,612	181,437,800	12,468,188	2,480,329	339,183				
South Dakota.....	2,872	1,354	47.14	877,879,119	808,442,305	3,436,814	1,645,488	2,596,121	1,864,341	47,542	1,518	52.86	42,861,362	47,974,074	3,926,672	342,852	110,192				
Tennessee.....	4,955	3,047	61.49	1,095,290,028	958,366,628	66,926,649	2,665,851	5,176,829	33,143,871	2,135,415	1,908	38.31	285,704,624	306,125,154	20,423,527	3,344,091	181,600				
Texas.....	11,970	7,253	60.59	2,728,748,224	2,529,220,697	199,527,527	6,059,472	24,860,240	88,380,230	8,303,367	4,717	39.41	1,473,996,358	1,596,187,467	120,191,107	8,830,329	1,022,190				
Utah.....	1,507	817	54.28	246,810,000	230,518,557	16,291,443	1,240,427	1,240,427	1,240,427	1,240,427	1,546	50.15	99,729,429	103,673,028	9,904,309	2,269,715	118,586				
Vermont.....	1,096	699	63.78	145,042,870	138,184,557	6,858,313	1,240,427	1,240,427	1,240,427	1,011,871	367	36.22	45,470,436	49,648,087	4,178,651	211,808	2,235				
Virginia.....	6,358	3,795	59.69	1,112,614,267	976,755,583	135,858,684	3,901,866	17,283,671	63,789,107	7,238,143	2,963	40.31	202,864,901	229,399,234	26,534,331	3,445,633	153,373				
Washington.....	10,748	5,306	48.96	1,024,088,618	963,288,107	60,800,511	3,260,239	7,285,819	36,737,400	6,315,947	5,443	30.44	393,545,084	399,640,369	33,890,286	5,349,131	619,609				
West Virginia.....	5,142	3,000	58.34	814,240,666	739,814,663	74,435,993	9,415,961	49,847,978	24,815,961	2,462	41.66	151,129,183	170,049,161	18,500,961	1,945,536	633,475					
Wisconsin.....	13,827	8,253	59.69	2,265,270,409	2,081,226,769	184,043,641	4,827,014	23,129,728	78,756,740	26,392,322	5,674	40.31	355,717,912	392,409,923	36,662,012	5,224,484	1,252,242				
Wyoming																					

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued*

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued									
	Aggregate	Agriculture and related industries	Mining and quarrying	Manufacturing—Continued					Rubber and rubber goods	
				Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	All other manufacturing industries		
H. Net income	\$7,504,682,587	\$15,146,445	\$272,324,424	\$3,708,103,270	\$497,131,370	\$119,485,001	\$46,422,786	\$12,736,883		
I. Net loss for prior year deducted by concerns showing net income for 1926	255,851,912	4,882,439	25,480,135	97,145,123	9,512,132	9,817,712	2,837,032	831,178		
J. Net income after deducting prior year loss	7,268,840,675	10,264,006	246,844,289	3,610,958,147	487,619,238	109,667,289	43,585,754	11,905,705		
K. Total tax	1,229,797,248	8,173,458	57,307,996	884,507,493	77,147,310	39,829,341	9,357,909	4,866,739		
L. Net profits (F) after deducting tax (K)	8,280,641,754	14,983,137	304,782,011	3,640,086,626	481,559,070	99,255,894	39,537,421	44,378,832		
Cash and stock dividends distributed:										
Cash dividends	5,945,292,657	32,332,726	402,721,315	2,544,245,912	327,177,875	185,259,611	33,299,716	41,342,876		
Stock dividends	757,649,610	1,587,761	19,528,104	463,308,569	41,130,128	25,494,835	10,224,452	1,173,568		
Total dividends distributed	6,702,942,267	33,920,487	422,249,479	3,007,644,481	368,308,003	210,754,446	43,524,168	42,516,444		
Distribution	Industrial divisions—Continued									
	Manufacturing—Continued									
A. Receipts, taxable income:										
Gross sales	\$2,938,014,372		\$1,605,734,413	\$2,014,151,119	\$7,332,872,693	\$1,618,855,817	\$17,969,714,715	\$2,427,727,838		
Gross profits from sales	683,041,576		419,536,166	733,326,609	2,438,076,778	537,154,755	4,399,376,798	731,983,227		
Profits from operations other than amounts reported as gross sales	34,799,205		4,407,922	441,577,410	325,808,284	6,918,286	111,279,592	24,616,688		
Interest, rents, and royalties	16,440,011		12,422,647	8,466,559	60,144,915	7,428,341	101,974,678	11,564,144		
Miscellaneous income	69,676,830		21,156,150	58,087,209	172,904,374	26,613,046	211,293,200	41,628,501		

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued*

PART 1.—ALL CORPORATIONS—Continued

Distribution	Industrial divisions—Continued					Nominal con- cerns—nature of business not given
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, bank- ing, insurance, real estate and holding com- panies, stock- brokers, etc.	
A. Receipts, taxable income:						
Gross sales.....	\$2,389,040,633		\$39,402,600,557			
Gross profits from sales.....	491,341,404		7,005,180,441			
Profits from operations other than amounts reported as gross sales.....	335,199,545	\$2,413,535,166	483,327,114	\$1,216,256,021	\$3,282,935,906	\$4,802,128
Interest, rents, and royalties.....	14,276,033	190,673,393	121,349,097	20,642,109	3,013,680,436	1,657,148
Miscellaneous income.....	65,486,857	11,712,581,628	876,106,605	2,103,567,584	35,542,110,314	37,438,004
B. Receipts, tax-exempt income:						
Dividends on capital stock of domestic corporations.....	12,092,787	447,493,140	54,152,425	19,846,181	460,933,609	1,007,765
Interest on Federal, State, and municipal bonds.....	3,127,402	27,190,925	12,936,393	2,231,331	350,245,376	200,494
C. Total receipts.....	2,819,223,267	14,791,474,252	40,950,472,191	3,362,543,226	12,649,925,641	45,165,539
D. Disbursements:						
Cost of goods sold.....	1,957,699,229		32,397,430,116			
Interest paid.....	31,694,234	1,226,833,226	245,494,520	80,430,808	1,618,345,817	1,894,837
Taxes paid other than income tax.....	13,443,263	546,907,812	176,931,815	56,303,478	398,694,818	801,495
Depreciation.....	54,964,418	720,494,566	243,765,131	230,435,534	245,236,318	1,008,343
Depletion.....	419,045	24,338,486	2,362,063	580,094	7,494,300	22,940
Miscellaneous expense.....	636,835,124	10,194,991,649	6,982,880,195	2,815,506,290	38,760,094,963	43,912,873
E. Total disbursements.....	2,695,055,313	12,713,565,739	40,048,823,870	3,183,256,304	11,029,866,216	47,640,488
F. Net profits.....	124,167,944	2,077,908,513	901,648,321	179,287,022	1,620,059,425	52,474,949
G. Deduction from net profits to arrive at net income as defined in revenue act:						
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	15,220,189	474,684,065	67,088,818	22,077,512	481,198,985	1,208,259
H. Net income.....	108,947,755	1,603,224,448	834,559,503	157,209,510	808,860,440	53,683,208

I. Net loss for prior year deducted by concerns showing net income for 1926.....	9, 201, 418	15, 730, 201	34, 613, 528	11, 170, 107	37, 325, 822	303, 139
J. Net income after deducting prior year loss.....	99, 746, 337	1, 587, 494, 247	799, 945, 975	146, 039, 403	771, 534, 618	\$ 3, 986, 347
K. Total tax.....	19, 146, 036	228, 662, 641	140, 522, 646	31, 040, 096	160, 214, 776	220, 101
L. Net profits (F) after deducting tax (K).....	105, 021, 908	1, 849, 245, 872	761, 125, 675	148, 246, 926	1, 459, 844, 649	\$ 2, 695, 050
Cash and stock dividends distributed:						
Cash dividends.....	55, 296, 998	1, 276, 685, 380	525, 281, 733	125, 179, 749	978, 594, 055	4, 954, 789
Stock dividends.....	10, 127, 408	68, 080, 068	80, 245, 321	12, 932, 305	100, 463, 888	1, 286, 126
Total dividends distributed.....	65, 424, 406	1, 344, 765, 448	605, 527, 054	138, 112, 054	1, 079, 057, 943	6, 240, 915

³ Includes for a limited number of returns the cost of securities purchased for customers.

⁴ Includes special nonexpense deductions of life insurance companies. See p. 11.

⁵ Deficit.

PART 2.—CORPORATIONS REPORTING NET INCOME

[Income returned for the calendar year ended Dec. 31, 1926] ²

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:								
Gross sales.....	\$88, 002, 812, 335	\$514, 759, 111	\$2, 693, 435, 011	\$50, 669, 581, 139	\$11, 419, 507, 400	\$5, 266, 996, 713	\$1, 215, 903, 701	\$1, 086, 308, 613
Profits from operations other than amounts reported as gross sales.....	29, 974, 646, 669	207, 996, 326	968, 407, 369	13, 449, 979, 615	2, 154, 356, 800	1, 107, 243, 365	270, 891, 245	209, 401, 769
Interests, rents, and royalties.....	7, 620, 891, 051	67, 036, 433	354, 163, 227	939, 743, 772	53, 083, 218	28, 447, 916	3, 091, 548	739, 197
Miscellaneous income.....	3, 138, 503, 731	5, 844, 602	27, 401, 287	276, 373, 762	49, 534, 215	13, 977, 274	3, 592, 411	4, 681, 649
Dividends, tax-exempt income.....	17, 996, 719, 930	23, 975, 461	79, 878, 588	636, 314, 948	77, 663, 237	38, 583, 632	10, 823, 663	19, 766, 990
Dividends on capital stock of domestic corporations.....	1, 243, 190, 240	3, 525, 507	53, 063, 670	385, 580, 355	48, 365, 889	6, 111, 226	820, 763	35, 958, 332
Interest on Federal, State, and municipal bonds.....	398, 260, 502	502, 878	11, 318, 359	82, 717, 178	7, 007, 957	10, 391, 724	608, 302	411, 416
C. Total receipts.....	118, 420, 377, 789	615, 643, 992	3, 219, 260, 142	53, 004, 311, 154	11, 685, 246, 916	5, 364, 508, 485	1, 234, 900, 391	1, 147, 866, 197

² Fiscal year returns are included. See pp. 1 and 21.

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued*

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued									
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods		
D. Disbursements:										
Cost of goods sold.....	\$67,028,265,776	\$306,792,785	\$1,735,027,421	\$37,219,601,524	\$9,317,250,600	\$4,159,754,348	\$975,052,461	\$876,307,904		
Interest paid.....	2,980,750,802	9,754,912	43,641,894	467,355,566	94,579,430	35,130,825	6,894,477	21,965,977		
Taxes paid other than income tax.....	1,526,505,104	17,918,485	71,002,794	464,909,639	57,952,337	31,232,357	7,027,783	6,725,353		
Depreciation.....	2,660,262,019	20,639,673	150,216,201	1,255,070,113	157,182,058	86,766,303	12,347,196	20,191,095		
Depletion.....	404,706,914	6,633,822	209,580,836	217,323,222	497,366	3,143,092	24,183	57,425		
Miscellaneous expense.....	32,445,653,543	179,004,289	489,710,681	8,417,953,451	1,409,911,107	717,329,293	158,206,552	148,147,718		
Total disbursements.....	107,105,524,158	540,804,036	2,699,079,827	48,041,223,515	11,037,372,898	5,033,356,218	1,159,552,652	1,073,995,472		
E. Net profits.....	11,314,853,631	74,839,956	520,180,315	4,963,067,639	647,874,018	331,152,267	76,347,739	73,870,725		
F. Deduction from net profits to arrive at net income as defined in revenue act.....										
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,641,450,742	4,028,385	64,382,029	468,297,533	55,433,846	16,502,950	1,489,065	36,369,748		
Net income.....	9,673,402,889	70,811,571	455,798,286	4,494,790,106	592,440,172	314,649,317	73,858,674	37,500,977		
H. Net loss for prior year deducted by concerns showing net income for 1926.....	235,851,912	4,882,439	25,480,135	97,145,123	9,512,132	9,817,712	2,837,032	831,178		
I. Net income after deducting prior year loss.....	9,437,550,977	65,929,132	430,318,151	4,397,644,983	582,928,040	304,831,605	71,021,642	36,669,799		
Total tax.....	1,229,797,243	8,175,458	57,307,696	584,307,430	77,147,310	39,829,341	9,357,909	4,866,739		
Net profits (F) after deducting tax (K).....	10,085,056,388	69,664,408	462,872,319	4,378,580,146	570,726,708	291,322,926	65,989,830	69,003,086		
Cash and stock dividends distributed:										
Cash dividends.....	5,530,210,586	29,110,844	365,293,421	2,432,981,459	314,446,088	155,983,141	29,806,776	33,138,406		
Stock dividends.....	716,219,451	1,338,150	17,806,574	450,277,668	38,239,406	22,980,019	9,954,548	1,150,912		
Total dividends distributed.....	6,246,430,037	30,449,294	383,199,995	2,883,259,127	352,685,494	178,963,160	39,761,324	34,289,318		

Industrial divisions—Continued

Manufacturing—Continued

Distribution

	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances	Stone, clay, and glass products	Metal and metal products	All other manufacturing industries
A. Receipts, taxable income:							
Gross sales.....	\$1,391,116,953	\$1,727,635,391	\$6,609,278,325	\$1,459,990,268	\$16,236,644,497	\$1,991,209,370	
<i>Gross profits from sales</i>	377,814,983	653,719,961	2,297,422,674	505,649,229	4,709,917,355	643,438,317	
Profits from operations other than amounts reported as gross sales.....	27,988,948	4,013,432	394,993,338	321,301,140	104,947,224	15,349,801	
Interests, rents, and royalties.....	13,072,907	10,587,002	7,347,182	55,793,012	7,024,606	9,531,028	
Miscellaneous income.....	47,313,832	17,304,555	46,303,912	155,850,255	22,556,429	30,112,200	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	7,400,811	7,403,981	19,974,475	180,063,910	4,891,484	19,832,431	
Interest on Federal, State, and municipal bonds.....	2,699,747	1,480,638	3,594,605	12,386,114	3,942,758	2,802,105	
C. Total receipts.....	2,333,406,150	1,431,906,541	2,199,808,903	7,334,672,756	1,503,593,565	2,068,836,935	
D. Disbursements:							
Cost of goods sold.....	1,662,723,926	1,013,301,970	1,073,915,430	4,311,855,651	954,341,039	1,347,771,053	
Interest paid.....	29,443,007	19,457,654	19,448,862	74,238,557	11,602,956	13,302,972	
Taxes paid other than income tax.....	29,278,559	15,908,774	17,744,974	109,289,777	12,445,276	15,203,747	
Depreciation.....	55,823,304	45,952,913	297,184,606	57,583,497	437,343,941	38,831,332	
Depletion.....	39,760,681	81,746,184	144,201,894	2,160,063	2,619,210	231,416	
Miscellaneous expense.....	333,364,183	297,194,816	815,768,012	1,420,297,091	261,500,198	435,174,910	
E. Total disbursements.....	2,150,393,660	1,302,562,311	1,972,772,854	6,357,067,575	1,299,993,029	1,850,565,430	
F. Net profits.....	183,072,490	129,344,230	227,036,049	977,605,180	203,600,536	218,271,505	
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	10,100,558	8,884,619	23,529,080	192,450,024	8,434,252	22,634,536	
Net income.....	172,971,932	120,459,611	203,506,969	785,155,156	195,166,284	195,636,969	
H. Net loss for prior year deducted by concerns showing net income for 1926.....	5,516,038	3,475,010	3,793,896	18,918,235	2,357,776	9,569,559	
I. Net income after deducting prior year loss.....	167,455,894	116,984,601	199,713,073	766,236,921	192,808,508	186,067,410	
J. Total tax.....	21,906,671	15,610,141	25,857,691	102,963,663	25,542,126	24,348,732	
K. Net profits (F) after deducting tax (K).....	161,165,819	113,734,089	201,178,358	874,641,517	178,055,410	193,922,773	
L. Cash and stock dividends distributed:							
Cash dividends.....	113,119,702	54,800,423	115,306,176	529,661,003	99,775,132	114,904,930	
Stock dividends.....	13,060,128	5,518,233	6,220,744	91,306,485	13,417,384	11,850,892	
Total dividends distributed.....	126,179,830	60,318,656	121,526,920	620,968,088	113,192,516	126,755,822	

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), net income, tax, and net profit after deducting tax, distributed by major industrial groups—Continued.*

PART 2.—CORPORATIONS REPORTING NET INCOME—Continued

Distribution	Industrial divisions—Continued						Nominal con- cerns—nature of business not given
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, bank- ing, insurance, real estate and holding companies, stockbrokers, etc.		
A. Receipts, taxable income:							
Gross sales.....	\$1,948,157,166		\$52,176,879,908				
Gross profits from sales.....	371,573,770		5,986,619,258				
Profits from operations other than amounts reported as gross sales.....	271,459,839	\$2,143,095,534	388,918,001	\$940,421,816	\$2,492,750,733	\$3,301,711	
Interest, rents, and royalties.....	11,850,778	159,899,544	99,498,393	17,213,011	2,565,265,476	1,156,878	
Miscellaneous income.....	45,588,493	10,805,241,761	751,124,504	1,653,280,713	3,977,884,202	22,431,260	
B. Receipts, tax-exempt income:							
Dividends on capital stock of domestic corporations.....	10,491,581	409,415,703	42,641,950	17,124,429	320,843,371	503,174	
Interest on Federal, State, and municipal bonds.....	2,770,776	25,161,436	11,348,523	1,550,864	292,759,316	131,172	
C. Total receipts.....	2,290,318,633	13,543,813,978	33,470,411,279	2,629,590,833	9,619,503,583	27,524,195	
D. Disbursements:							
Cost of goods sold.....	1,576,583,396		26,190,320,650				
Interest paid.....	21,841,754	1,017,646,605	166,643,574	15,554,118	1,177,513,453	618,926	
Taxes paid other than income tax.....	9,046,716	499,833,339	145,010,053	39,501,533	281,341,089	338,456	
Depreciation.....	41,062,265	656,464,462	193,914,063	190,360,469	171,456,363	128,410	
Depletion.....	334,256	23,002,828	1,646,005	286,042	5,981,064	18,789	
Miscellaneous expense.....	464,718,906	9,181,890,984	5,553,388,889	2,073,639,126	36,062,715,643	22,881,564	
E. Total disbursements.....	2,114,487,273	11,385,838,218	32,250,863,244	2,349,631,288	7,699,007,612	24,286,145	
F. Net profits.....	175,831,360	2,157,975,760	1,219,548,035	279,656,545	1,920,493,971	3,238,050	
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	13,262,357	434,577,139	53,990,473	18,675,293	4,583,603,187	634,346	
H. Net income.....	162,569,003	1,723,398,621	1,165,557,562	260,981,252	1,336,892,784	2,603,704	
I. Net loss for prior year deducted by concerns showing net income for 1926.....	9,201,418	15,730,201	34,613,528	11,170,107	37,325,822	303,139	
J. Net income after deducting prior year loss.....	153,367,585	1,707,668,420	1,130,944,034	249,811,145	1,299,566,962	2,300,565	
K. Total tax.....	19,146,036	228,652,641	140,522,646	31,040,096	160,214,776	220,101	
L. Net profits (F) after deducting tax (K).....	156,685,324	1,929,313,119	1,079,025,389	248,616,449	1,700,281,195	3,017,949	

Cash and stock dividends distributed:	51,498,507	1,203,530,672	487,771,854	118,343,238	839,776,540	1,904,051
Cash dividends.....	9,356,615	62,726,268	74,201,568	12,143,977	87,397,686	870,645
Stock dividends.....						
Total dividends distributed.....	60,855,122	1,266,256,940	561,973,422	130,487,215	927,174,226	2,774,696

³ Includes for a limited number of returns the cost of securities purchased for customers.

⁴ Includes special nonexpense deductions of life insurance companies. See p. 11.

PART 3.—CORPORATIONS REPORTING NO NET INCOME

[Income returned for the calendar year ended Dec. 31, 1926]²

Distribution	Industrial divisions							
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods
A. Receipts, taxable income:								
Gross sales.....	\$18,203,580,797	\$199,633,336	\$1,144,331,490	\$9,193,011,795	\$1,749,879,432	\$2,325,924,123	\$113,782,567	\$417,219,395
Gross profits from sales.....	2,747,958,835	42,455,886	265,751,457	1,361,422,675	242,867,114	222,039,364	43,967,680	74,451,136
Profits from operations other than amounts reported as gross sales.....	1,711,290,978	21,427,758	96,249,911	97,445,048	8,713,858	9,918,585	3,696,748	600,363
Interest, rents, and royalties.....	553,695,593	3,380,735	7,784,787	35,133,365	6,778,849	3,950,606	1,843,923	684,475
Miscellaneous income.....	3,376,204,454	21,336,694	68,451,716	203,675,385	27,680,527	54,346,180	7,557,705	4,209,686
B. Receipts, tax-exempt:								
Dividends on capital stock of domestic corporations.....	262,963,748	3,563,652	22,910,608	41,934,289	4,830,733	2,447,581	731,446	135,434
Interest on Federal, State, and municipal bonds.....	101,331,920	420,113	2,442,946	6,259,027	1,310,431	649,700	252,033	3,506
C. Total receipts.....	24,209,067,490	249,762,348	1,342,201,458	9,579,462,079	1,799,193,830	2,399,266,778	427,261,422	452,912,859
D. Disbursements:								
Cost of goods sold.....	15,455,621,962	157,177,510	878,580,033	7,831,539,120	1,507,012,318	2,103,834,759	369,814,877	372,768,239
Interest paid.....	1,007,877,971	20,794,178	52,785,982	189,452,799	37,738,112	40,919,480	6,151,828	7,466,107
Taxes paid, other than income tax.....	351,554,100	9,058,309	32,823,656	89,561,730	12,397,735	26,213,714	3,030,785	2,437,374
Depreciation.....	610,167,564	11,857,564	82,719,326	253,961,582	41,164,080	51,661,544	5,001,961	9,905,025
Depletion.....	106,201,850	6,308,756	63,339,540	36,065,560	269,483	34,514	1,109,691	84,961,248
Miscellaneous expense.....	8,482,058,677	96,247,278	383,040,619	1,922,784,808	289,549,690	368,696,769	68,607,779	81,961,248
E. Total disbursements.....	26,013,482,124	301,443,769	1,500,291,766	10,317,955,599	1,888,361,408	2,591,333,810	453,716,831	477,538,013
F. Deficit.....	1,804,414,634	51,681,361	158,006,308	738,493,520	89,167,638	192,067,032	26,452,409	24,625,151

² Fiscal year returns are included. See pp. 1 and 21.

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), tax, and net profit after deducting tax, distributed by major industrial groups—Continued*

PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued							Manufacturing—Continued						
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Chemicals and allied substances	Printing and publishing	Paper, pulp, and products	Stone, clay, and glass products	Metal and metal products	All other manufacturing
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations	\$364,295,668	\$3,983,765	\$25,383,554	\$48,193,316	\$6,141,164	\$3,097,284	\$983,479	\$138,940						
11. Deficit.....	2,168,710,302	55,665,126	183,473,862	786,686,836	95,308,802	195,164,316	27,435,888	24,764,094						
Cash and stock dividends distributed:														
Cash dividends.....	415,082,071	3,221,882	37,427,894	111,264,453	12,731,787	29,276,470	3,492,940	8,204,470						
Stock dividends.....	41,430,159	249,311	1,621,590	13,120,901	2,890,722	2,514,816	293,904	16,656						
Total dividends distributed.....	456,512,230	3,471,193	39,049,484	124,385,354	15,622,509	31,791,286	3,762,844	8,221,126						
Distribution	Industrial divisions—Continued													
	Manufacturing—Continued							Manufacturing—Continued						
A. Receipts, taxable income: Gross sales, or operating revenue.....	\$703,024,467		\$214,617,460	\$286,515,728	\$723,594,368	\$158,865,549	\$1,733,070,218	\$436,518,488						
Gross profits from sales.....	110,775,587		41,521,183	79,606,618	140,654,104	31,486,526	285,459,403	88,614,919						
Profits from operations other than amounts reported as gross sales.....	6,810,257		394,490	46,584,072	4,507,144	1,130,276	6,332,368	9,266,887						
Interest, rents, and royalties.....	3,367,104		1,835,645	1,119,377	4,351,903	403,735	6,767,202	2,033,116						

B.	Miscellaneous income.....	22,362,998	3,831,615	11,788,297	17,054,119	4,256,617	41,056,937	11,516,304
	Receipts, tax-exempt:	2,479,798	1,135,200	5,187,323	18,645,436	220,285	4,855,598	1,265,522
	Dividends on capital stock of domestic corporations.....	453,715	55,073	1,592,827	209,272	68,252	1,329,886	334,332
	Interest on Federal, State, and municipal bonds.....							
C.	Total receipts.....	738,498,269	221,889,483	352,782,624	768,362,242	164,944,714	1,793,412,209	460,934,649
D.	Disbursements:							
	Cost of goods sold, or operating expense.....	592,248,870	173,096,277	206,909,080	582,940,264	127,380,023	1,447,610,815	347,973,578
	Interest paid.....	19,920,777	8,637,389	3,037,953	18,181,402	4,384,818	32,836,141	8,158,762
	Taxes paid, other than income tax.....	11,585,314	2,440,182	1,947,394	6,406,307	1,581,693	17,916,176	3,405,006
	Depreciation.....	23,507,259	8,286,165	8,394,230	32,973,773	6,393,739	54,953,240	11,517,566
	Depletion.....	16,186,559	220,986	119,480	11,266,250	199,759	1,110,087	58,841
	Miscellaneous expense.....	141,311,814	42,360,259	154,600,649	107,018,532	46,628,185	425,374,567	133,705,316
E.	Total disbursements.....	804,760,593	235,061,258	377,008,786	818,786,528	186,768,217	1,979,801,026	504,819,069
F.	Deficit.....	66,262,324	13,171,775	24,226,162	50,424,286	21,823,503	186,388,817	43,884,420
G.	Deduction from net profits to arrive at net income as defined in revenue act:							
	Tax-exempt interest and dividends received on capital stock of domestic corporations.....	2,933,443	1,190,273	6,780,150	18,854,708	288,537	6,185,484	1,599,854
H.	Deficit.....	69,195,767	14,362,048	31,006,312	69,278,993	22,112,040	192,574,301	45,484,274
	Cash and stock dividends distributed:							
	Cash dividends.....	11,171,204	1,431,814	6,617,013	14,655,097	1,746,768	17,813,235	4,123,655
	Stock dividends.....	2,012,230	600,230	544,731	232,496	306,711	3,065,556	666,849
	Total dividends distributed.....	13,183,434	2,032,044	7,161,744	14,887,593	2,053,479	20,878,791	4,790,504

TABLE 13.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit (or deficit), tax, and net profit after deducting tax, distributed by major industrial groups—Continued*
PART 3.—CORPORATIONS REPORTING NO NET INCOME—Continued

Distribution	Industrial divisions—Continued						Nominal con- cerns—nature of business not given
	Construction	Transportation and other public utilities	Trade	Service, professional, amusements, hotels, etc.	Finance, bank- ing, insurance, real estate and holding com- panies, stock- brokers, etc.		
A. Receipts, taxable income:							
Gross sales.....	\$440,883,467		\$7,225,720,649				
Gross profits from sales.....	59,767,634		1,018,661,183				
Profits from operations other than amounts reported as gross sales.....	63,730,706	\$270,439,632	94,409,113	\$275,834,205	\$790,185,188	\$1,560,417	
Interest, rents, and royalties.....	2,425,255	30,773,849	21,850,704	3,429,098	448,414,460	500,270	
Miscellaneous income.....	19,898,364	906,339,867	124,982,101	450,286,871	1,364,226,112	15,006,744	
B. Receipts, tax-exempt:							
Dividends on capital stock of domestic corporations.....	1,601,206	38,077,437	11,510,475	2,721,752	140,109,738	504,591	
Interest on Federal, State, and municipal bonds.....	356,626	2,029,489	1,587,870	680,467	87,486,060	69,322	
C. Total receipts.....	528,904,624	1,247,660,274	7,480,060,912	732,952,393	3,030,422,058	17,641,344	
D. Disbursements:							
Cost of goods sold.....	381,115,833		6,207,159,466				
Interest paid.....	9,852,480	179,186,621	78,820,946	34,876,690	440,832,364	1,275,911	
Taxes paid, other than income tax.....	3,496,547	50,074,473	31,921,762	16,798,945	117,353,729	463,039	
Depreciation.....	13,902,103	84,030,104	49,851,068	39,485,065	73,779,955	579,933	
Depletion.....	84,809	1,335,658	716,088	294,052	1,513,236	4,151	
Miscellaneous expense.....	172,116,218	1,013,100,665	1,429,491,296	741,867,164	3,697,379,320	21,031,309	
E. Total disbursements.....	580,568,040	1,327,727,521	7,797,960,626	883,321,916	3,330,858,604	23,354,343	
F. Deficit.....	51,663,416	80,067,247	317,899,714	100,369,523	300,436,546	5,712,999	
G. Deduction from net profits to arrive at net income as defined in revenue act:							
Tax-exempt interest and dividends received on capital stock of domestic corporations.....	1,957,832	40,106,426	13,098,345	3,402,219	4,227,595,798	573,913	
H. Deficit.....	53,621,248	120,174,173	330,998,059	103,771,742	328,032,344	6,286,912	
Cash and stock dividends distributed:							
Cash dividends.....	3,798,491	73,154,708	37,509,879	6,836,511	138,817,515	3,050,738	
Stock dividends.....	770,793	5,353,800	6,043,753	788,328	13,066,202	415,481	
Total dividends distributed.....	4,569,284	78,508,508	43,553,632	7,624,839	151,883,717	3,466,219	

¹ Includes for a limited number of returns the cost of securities purchased for customers.

⁴ Includes special nonexpense deductions of life insurance companies. See p. 11.

TABLE 14.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts*

ALL CORPORATIONS

[Income returned for the calendar year ended Dec. 31, 1926]¹

Distribution	Industrial divisions											
	Aggregate	Agriculture and related industries	Mining and quarrying	Total manufacturing	Food products, beverages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and products	Printing and publishing	Chemicals and allied substances
A. Receipts, taxable income:												
Gross sales.....	74.46	82.55	84.14	95.66	97.89	97.80	98.05	95.64	97.09	78.90	90.50	
Gross profits from sales (per cent of gross sales).....	22.84	35.05	31.90	44.74	17.99	17.51	17.48	23.25	26.11	36.41	33.25	
Profits from operations other than amounts reported as gross sales.....	6.54	10.22	9.87	1.69	.46	.49	.37	1.13	.27	17.30	4.02	
Interest, rents, and royalties.....	2.60	1.07	0.77	1.49	.42	.26	.33	.54	.75	.33	.74	
Miscellaneous income.....	14.99	3.24	3.25	1.34	.78	1.20	1.11	2.27	1.28	2.28	2.13	
B. Receipts, tax-exempt income:												
Dividends on capital stock of domestic corporations.....	1.06	.82	1.67	.68	.39	.11	.09	.32	.52	.99	2.45	
Interest on Federal, State, and municipal bonds.....	.35	.10	.30	.14	.06	.14	.65	.10	.09	.20	.16	
C. Total receipts.....	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	
D. Disbursements:												
Cost of goods sold.....	57.83	53.61	57.30	71.98	80.27	80.68	80.91	73.41	71.74	50.18	60.41	
Interest paid.....	2.80	3.53	2.12	1.05	.98	.98	.78	1.61	1.70	.96	1.14	
Taxes paid, other than income tax.....	1.32	3.12	2.28	.89	.52	.74	.61	1.33	1.11	.77	1.43	
Depreciation.....	2.29	3.76	5.11	2.41	1.47	1.78	1.04	1.88	3.28	2.12	4.07	
Depletion.....	.40	1.49	6.01	.40	.01	.04	.07	.01	.06	.01	1.92	
Miscellaneous expense.....	28.69	31.81	19.24	16.52	12.61	13.99	13.65	15.45	15.09	38.02	19.59	
Total disbursements.....	93.33	97.32	92.06	93.25	95.86	98.21	97.06	96.20	92.98	92.06	88.56	
Net profits.....	6.67	2.68	7.94	6.75	4.14	1.79	2.94	3.80	7.02	7.94	11.44	

¹Fiscal year returns are included. See pp. 1 and 21.

TABLE 14.—*Corporation returns—Income statement showing analysis of receipts and disbursements; also net profit, net income, tax, and profit after deducting tax; distributed by major industrial groups and expressed as percentages of total receipts—Continued*

Distribution		Industrial divisions—Continued							Manufacturing—Continued				
		Aggre- gate	Agricul- ture and related in- dustries	Mining and quarry- ing	Total manufac- turing	Food products, bever- ages, and tobacco	Textiles and textile products	Leather and leather products	Rubber and rubber goods	Lumber and wood products	Paper, pulp, and publish- ing products	Printing and publish- ing	Chem- icals and allied sub- stances
G. Deduction from net profits to arrive at net income as defined in revenue act: Tax-exempt interest and dividends received on capital stock of domestic corporations.....		21.09	34.60	24.79	12.23	11.02	14.09	5.06	74.14	11.16	8.67	22.79	
H. Net income.....		78.91	65.40	75.21	87.77	88.98	85.91	94.94	25.86	88.84	91.33	77.21	
I. Net loss for prior year deducted by concerns show- ing net income for 1926.....		2.48	21.08	7.04	2.30	1.70	7.06	5.80	1.69	4.72	2.99	2.04	
J. Net income after deducting prior year loss.....		76.43	44.32	68.17	85.47	87.28	78.85	89.14	24.17	84.12	88.34	75.17	
K. Total tax.....		12.93	35.30	15.83	13.84	13.81	28.64	19.14	9.88	18.75	13.44	11.10	
L. Net profits (F) after deducting tax (K).....		87.07	64.70	84.17	86.16	86.19	71.36	80.86	90.12	81.25	87.25	88.90	
Industrial divisions—Continued													
Distribution		Manufacturing—Continued			Trade		Transportation and other public utilities		Service, profes- sional amuse- ments, hotels, etc.		Finance, banking, insurance, and hold- ing com- panies, stock- brokers, etc.		Nominal con- cerns— of business not given
		Stone, clay, and glass	Metal and metal products	All other manufac- turing	Construc- tion	Trade	Transportation and other public utilities	Service, profes- sional amuse- ments, hotels, etc.	Finance, banking, insurance, and hold- ing com- panies, stock- brokers, etc.	Nominal con- cerns— of business not given			
A. Receipts, taxable income:		97.02	97.17	95.97	84.74	90.22	96.22	96.22	36.17	90.22	36.17	10.77	
Gross sales.....		83.78	27.80	39.83	18.06	17.78	17.78	17.78	25.95	17.78	25.95	10.77	
Profits from operations other than amounts reported as gross sales.....		.41	.60	.97	11.89	16.32	16.32	16.32	3.67	16.32	3.67	3.67	
Interest, rents, and royalties.....		.45	.55	.46	.51	1.29	1.29	1.29	.61	1.29	.61	23.82	
Miscellaneous income.....		1.59	1.14	1.65	2.32	79.18	79.18	79.18	62.56	79.18	62.56	82.88	

B. Receipts, tax-exempt income:	.31	.32	.83	.43	3.03	.13	.59	3.65	2.23
Dividends on capital stock of domestic corporations	.22	.22	.12	.11	.18	.03	.07	2.77	.45
Interest on Federal, State, and municipal bonds	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
C. Total receipts	64.83	70.17	67.03	69.44	8.29	79.11	2.39	12.79	4.20
D. Disbursements:	.96	.94	.85	1.12	3.70	.43	1.68	3.15	1.77
Cost of goods sold	.84	.97	.74	1.48	4.87	.60	6.85	1.94	2.23
Interest paid	3.85	2.66	1.90	1.95	4.17	.01	6.02	1.06	.05
Taxes paid, other than income tax	.14	.15	.01	.02	.17	.01	.02	.06	.05
Depreciation	18.49	13.87	22.49	22.39	68.92	17.05	83.73	2 69.25	97.23
Miscellaneous expense	89.11	90.76	93.11	95.60	85.95	97.80	94.67	87.19	105.48
Total disbursements	10.89	9.24	6.89	4.40	14.05	2.20	5.33	12.81	4 5.48
E. Net profits	4.80	5.77	13.90	12.26	22.84	7.44	12.31	3 56.07	48.82
F. Deduction from net profits to arrive at net income as defined in revenue act:	95.20	94.23	86.10	87.74	77.16	92.56	87.69	49.93	4 148.82
G. Tax-exempt interest and dividends received on capital stock of domestic corporations	1.30	1.79	5.49	7.41	.76	3.84	6.23	2.30	12.25
H. Net income	93.90	92.44	80.61	80.33	76.40	88.72	81.46	47.63	4 161.07
I. Net loss for prior year deducted by concerns showing net income for 1926	14.05	13.87	13.96	13.42	11.00	15.58	17.31	9.88	8.89
J. Total tax	85.95	86.13	80.04	84.58	89.00	81.42	82.69	90.12	4 108.89
K. Net profits (F) after deducting prior year loss									
L. Net profits (F) after deducting tax (K)									

² Includes for a limited number of returns the cost of securities purchased for customers.

³ Includes special nonexpense deductions of life insurance companies. See p. 11.

⁴ Effect.

13	Food preparations, breakfast foods, dairy products, butter substitutes, beverages and spices, fish canning, fruit and vegetable canning, poultry and products, manufacture of ice, soft drinks, brewers, distillers, etc.	9,481	5,805	3,185,344,058	242,895,039	4,859,038	31,193,072	3,676	497,951,140	38,254,598
	Total food products	15,505	9,239	11,678,178,959	592,440,172	9,512,132	77,147,310	6,266	1,797,883,399	95,308,802
14	Textiles and textile products—									
15	Cotton goods—Dress goods, cotton yarn, napping, dyeing, etc.	1,061	520	826,577,957	42,778,091	2,476,217	5,373,104	541	685,907,281	75,620,602
16	Woolen and worsted goods—Wool yarns, wool carpets, etc.	612	262	386,842,209	26,010,099	804,623	3,372,580	350	374,719,945	24,777,141
17	Silk and rayon goods—Silk fabrics, spinning, etc.	805	432	633,215,014	54,902,255	729,898	7,208,088	373	234,588,805	12,905,198
18	Knit goods—Custom-made, hats, caps, underwear, shirts, etc.	6,326	3,810	1,773,700,367	72,916,823	3,314,326	8,768,476	2,516	454,279,709	29,172,150
19	All other textiles and textile products—Felt goods, linen, flax, fur goods, cordage, etc.	1,199	648	559,264,099	39,385,908	697,908	5,156,744	551	167,437,815	13,913,290
	Total textile products	3,433	2,036	1,174,517,115	78,656,051	1,794,740	9,950,349	1,397	531,683,433	40,775,935
	Total leather products	13,436	7,708	5,354,116,761	314,649,317	9,817,712	39,829,341	5,728	2,398,617,078	195,164,316
20	Leather and leather products—									
21	Boots, shoes, slippers, etc.	1,280	669	786,914,560	50,246,550	1,246,388	6,504,480	611	216,475,854	16,289,913
	Gloves, saddlery, harness, trunks, tanning, etc.	1,211	744	447,317,499	23,612,124	1,590,644	2,853,429	467	210,536,535	11,145,975
	Total leather products	2,491	1,413	1,234,232,059	73,858,674	2,837,032	9,357,909	1,078	427,012,389	27,435,888
22	Rubber and rubber goods—									
23	Auto tires and tubes, etc.	175	66	892,163,073	19,780,626	676,261	2,566,294	109	400,187,511	18,941,220
	Rubber boots, shoes, hose, celluloid, ivory, bone, etc.	505	273	255,291,708	17,720,351	154,917	2,300,535	232	52,721,842	5,822,874
	Total rubber products	680	339	1,147,454,781	37,500,977	831,178	4,866,739	341	452,909,353	24,764,094
24	Lumber and wood products—									
25	Sawmill and planing-mill products.	3,830	2,104	1,256,707,614	96,920,363	2,596,782	12,409,542	1,726	472,859,890	46,267,070
	Furniture—House and office, carriage and wagon bodies, all other lumber and wood products.	4,032	2,487	1,074,058,789	76,051,569	2,919,256	9,497,129	1,545	265,181,064	22,928,697
26	Total lumber and wood products	7,862	4,591	2,330,766,403	172,971,932	5,516,038	21,906,671	3,271	738,044,554	69,195,767
27	Paper, pulp, and products	2,024	1,365	1,430,425,903	120,459,611	3,475,010	15,610,141	659	221,831,010	14,362,048
	Printing and publishing	10,545	6,931	2,196,254,298	203,506,969	3,743,896	25,857,691	3,614	351,189,797	31,006,312

¹ Fiscal year returns are included. See pp. 1 and 21. ² Main business not precisely defined.

TABLE 15.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax—Continued

Serial No.	Industries	Corporations reporting net income				Corporations reporting no net income				
		Total number of returns	Number of returns	Gross income	Net income	Net loss for prior year deduction from net income for net taxable income	Income tax	Number of returns	Gross income	Deficit
28	Manufacturing—Continued. Chemicals and allied substances— Petroleum and mineral oil refining Chemical products—Chemicals proper, acids and other compounds, paints, vegetable and mineral oils, soaps, fertilizers, drugs, etc.	586	288	\$3,942,250,562	\$426,188,626	\$9,088,178	\$56,301,335	298	\$392,118,009	\$24,244,029
29		6,700	3,788	3,380,036,080	358,966,530	9,830,057	46,662,328	2,912	376,094,901	45,084,965
30	Total chemicals and allied substances— Stone, clay, and glass products.	7,286 4,606	4,076 2,762	7,322,286,642 1,500,050,797	785,155,156 195,166,284	18,918,235 2,357,776	102,963,663 25,542,126	3,210 1,844	768,152,970 164,876,462	69,278,994 22,112,040
31	Metal manufacture— Products of blast furnaces, steel mills, and rolling mills.	3,929	2,650	3,417,561,102	372,210,299	9,716,894	48,582,313	1,279	354,390,652	30,453,072
32	Locomotives and railroad equipment.	244	145	586,659,748	58,163,745	1,064,917	7,397,557	99	65,234,281	6,620,505
33	Motor vehicles and accessories.	1,753	826	4,883,720,693	487,628,347	3,300,284	64,959,008	927	407,410,028	49,335,004
34	Electrical machinery and equipment.	1,743	956	1,304,171,617	161,798,611	906,401	21,573,212	787	137,991,949	17,613,742
35	Household machinery and equipment.	1,262	702	648,085,258	89,918,549	1,758,353	11,809,642	560	90,648,350	12,578,335
36	Factory machinery, textile, paper, printing presses, machine tools, etc.	1,848	1,131	738,472,756	96,680,727	2,332,657	12,469,871	717	96,148,712	10,979,065
37	Building material and supplies.	1,325	814	770,740,096	77,133,054	998,876	10,161,450	511	65,829,584	6,008,897
38	Agriculture machinery and equipment.	565	282	504,710,630	72,343,123	1,065,505	9,578,638	283	49,213,581	19,108,088
39	All other machinery, stationary, marine, gas, mining and oil-well machinery, office ma- chinery, etc.	5,285	3,199	2,266,774,488	262,140,188	6,790,492	33,900,704	2,086	344,284,081	33,715,405
40	Metal and metal products, other than iron and steel, refining of precious metals, manu- facturing jewelry, etc.	2,100	1,284	1,540,896,125	125,427,402	1,922,176	16,495,375	816	180,921,205	10,102,23
41	Total metal manufacturing. All other manufactures, airplanes, optical prod- ucts, musical instruments, metal processes, etc.	20,054	11,989	16,661,792,513	1,803,444,045	30,516,555	237,077,170	8,065	1,792,082,323	192,574,301
	Total manufacturing	8,755	4,681	2,066,634,830	195,636,969	9,569,559	24,348,732	4,074	460,600,317	45,484,274
	Total manufacturing	93,244	55,094	52,921,593,976	4,494,790,106	97,145,123	684,507,493	38,150	9,573,203,052	786,686,836

12	Construction: Building and construction above ground, including equipping and installing machinery, wrecking, razing, or moving, etc.	11, 443	7, 131	1, 305, 281, 037	76, 818, 684	3, 470, 009	8, 664, 791	4, 312	291, 876, 134	28, 034, 427
13	Excavation, road building, water-front construction, railroad construction, shipbuilding, etc.	5, 327	2, 944	982, 266, 820	85, 750, 319	5, 731, 409	10, 481, 245	2, 383	236, 071, 864	25, 586, 821
	Total construction.....	16, 770	10, 075	2, 287, 547, 857	162, 569, 003	9, 201, 418	19, 146, 036	6, 695	528, 547, 998	53, 621, 248
44	Transportation and other public utilities: Steam railroads.....	725	356	6, 755, 247, 901	762, 338, 635	2, 356, 742	102, 935, 020	369	370, 739, 947	28, 911, 307
45	All other railroads, electric; also Pullman cars, refrigerator, stock, poultry, and fruit cars, and lessors.	1, 020	538	1, 084, 241, 094	194, 586, 990	1, 391, 565	26, 026, 973	482	245, 843, 500	22, 262, 194
46	Water transportation.....	1, 758	971	328, 856, 876	41, 930, 171	3, 700, 462	5, 005, 146	787	120, 015, 818	15, 205, 016
47	Local transportation, taxicab, and sight-seeing busses, drayage and delivery service, and special feed, storage, and packers, garages, etc.	10, 991	6, 444	676, 825, 511	59, 313, 037	1, 612, 916	6, 714, 974	4, 547	213, 058, 747	23, 367, 703
48	Electric light and power companies.....	1, 839	1, 276	1, 207, 730, 541	212, 960, 167	4, 636, 712	27, 953, 749	1, 563	185, 719, 073	12, 919, 996
49	Telephone, telegraph, and radio companies.....	4, 356	3, 201	1, 721, 644, 628	255, 439, 404	429, 935	34, 063, 989	1, 155	8, 992, 199	1, 357, 054
50	Gas companies, natural and artificial.....	716	471	572, 104, 736	57, 909, 969	210, 460	11, 741, 371	245	28, 793, 863	2, 130, 369
51	All other public utilities, serial transportation, water works, irrigation systems, pipe lines, pneumatic tube system, toll bridges, etc.....	3, 695	2, 187	1, 172, 011, 255	108, 900, 188	1, 391, 409	14, 220, 809	1, 508	72, 467, 638	14, 030, 534
	Total transportation and public utilities.....	25, 100	15, 444	13, 518, 652, 542	1, 723, 398, 621	15, 730, 201	228, 662, 641	9, 656	1, 245, 630, 785	120, 174, 173
52	Trade: Wholesale.....	33, 011	21, 022	16, 102, 854, 014	427, 095, 312	15, 789, 027	51, 793, 404	11, 389	3, 905, 805, 841	139, 692, 271
53	Retail.....	47, 483	30, 123	11, 097, 340, 285	534, 008, 097	10, 323, 038	65, 709, 801	17, 360	1, 727, 167, 318	105, 671, 066
54	Commission.....	6, 487	3, 856	1, 568, 940, 320	63, 273, 670	2, 146, 173	7, 005, 855	2, 631	545, 025, 967	21, 983, 895
55	All other trade, auto wreckers, film exchanges, renting of costumes, decorations, furniture, machinery, etc.; also lease or sale and service of special systems or devices and processes and their accompanying supplies, as tabulating and accounting machines, etc.	25, 724	15, 802	4, 689, 928, 137	141, 180, 483	6, 355, 290	15, 413, 586	9, 922	1, 299, 873, 916	63, 650, 827
	Total trade.....	112, 705	71, 403	33, 459, 062, 756	1, 165, 557, 562	34, 613, 528	140, 522, 646	41, 302	7, 478, 473, 042	330, 998, 059
56	Service: Restaurants, hotels, laundries, all domestic service, etc.	9, 851	5, 593	1, 063, 556, 823	77, 761, 450	3, 686, 252	9, 088, 842	4, 258	380, 820, 134	42, 749, 657
57	Theaters, motion pictures, all other amusements, etc.	7, 165	3, 725	696, 468, 939	86, 631, 003	2, 261, 983	10, 819, 151	3, 440	194, 284, 110	31, 532, 815
58	Professional, business, educational, curative, legal, engineering, etc.	15, 241	8, 437	868, 014, 207	96, 588, 799	5, 224, 872	11, 132, 103	6, 804	157, 167, 682	29, 489, 270
	Total service.....	32, 257	17, 755	2, 628, 039, 969	260, 981, 252	11, 170, 107	31, 040, 096	14, 502	732, 271, 926	103, 771, 742

TABLE 15.—Corporation returns distributed by industrial groups and subgroups, showing total number of returns, number reporting net income and no net income, gross income, net income or deficit, net loss for prior year, and income tax—Continued

Serial No.	Industries	Total number of returns	Corporations reporting net income				Corporations reporting no net income			
			Number of returns	Gross income	Net income	Net loss for prior year deduction from net income for net taxable income	Income tax	Number of returns	Gross income	Deficit
59	Finance:	8,259	\$1,018,378,678	\$138,873,064	\$2,699,452	\$17,442,332	2,707	\$208,126,668	\$31,909,180	
60	National banks.....	16,355	507,230,991	83,761,606	1,824,625	9,035,987	5,403	157,647,322	32,071,685	
61	State and trust companies, savings banks.....	4,365	1,232,377,956	147,881,686	1,230,731	19,236,995	1,161	136,443,184	16,011,869	
62	Stock and bond brokers.....	1,338	1,630,546,898	42,315,574	1,134,004	5,443,727	551	654,065,025	15,989,130	
63	Holding companies, real estate, patents, investments, concessions, etc.....	73,644	1,768,632,320	416,850,802	20,831,219	47,079,709	34,187	643,109,806	225,188,321	
64	Life insurance companies.....	524	629,468,030	132,128,741	37,321	13,988,502	106	5,691,491	1,111,637	
65	Accident, casualty, fire, marine, mutual, fidelity, and bonding companies.....	1,404	817,036,150	38,769,879	2,574,001	7,021,528	687	596,154,056	90,725,296	
66	Finance companies—automobile, furniture, radio, etc.....	832	68,542,928	10,900,422	165,868	1,331,139	196	12,465,479	4,161,227	
67	Other finance companies, building and loan companies, mortgage, note, and pawn brokers, commercial-paper brokers, foreign exchange, promoting, stock syndicate, investment bankers, etc.....	23,712	2,284,530,296	305,411,010	6,828,001	37,634,837	8,616	529,232,967	110,863,999	
	Total finance.....	130,433	9,356,744,267	1,336,892,784	37,325,822	160,214,776	53,614	2,942,935,998	528,032,344	
68	Nominal concerns—Nature of business not given.....	14,871	27,393,023	2,603,704	363,139	220,101	14,031	17,572,022	6,286,912	
	Grand total.....	455,320	118,022,117,287	9,673,402,889	235,851,912	1,229,797,243	197,186	24,107,735,570	2,168,710,302	
	1925 ³	430,072	113,692,083,216	9,583,683,637	243,078,565	1,170,331,206	177,738	20,568,067,504	1,962,628,095	
	1924 ³	417,421	97,158,946,625	7,586,652,292	219,727,166	881,549,546	181,032	22,070,497,262	2,223,925,993	
	1923 ³	398,933	97,457,479,446	8,321,529,134	578,307,088	937,106,798	165,594	21,106,184,230	2,013,554,987	
	1922 ³	382,883	80,331,679,917	6,963,811,143	501,780,287	783,776,268	170,348	20,588,834,567	2,193,776,356	
	1921 ³	356,397	60,051,123,329	4,336,047,813	701,575,432	701,575,432	185,158	31,198,150,203	3,878,219,134	
	1920 ³	343,395	93,824,224,704	7,902,654,813	1,625,294,643	1,625,294,643	142,362	24,381,337,545	2,029,423,744	

³ Changes in the revenue acts affecting the comparability of statistical data from income returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income

[Income returned for the calendar year ended Dec. 31, 1926] ¹

AGRICULTURE AND RELATED INDUSTRIES

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	106	52	\$1,589,426	\$141,984	\$10,250	54	\$1,536,189	\$215,452
Alaska	17	3	378,663	35,496	4,188	14	71,297	76,900
Arizona	128	61	5,402,656	686,647	46,449	77	2,640,468	1,288,968
Arkansas	176	111	5,055,230	387,192	26,954	65	2,304,308	526,118
California	1,285	512	50,345,185	7,216,327	819,996	773	40,954,708	12,418,905
Colorado	311	118	4,021,237	437,831	36,397	193	4,134,732	1,005,753
Connecticut	91	46	10,584,431	1,491,110	178,637	45	2,352,758	194,872
Delaware	32	10	205,512	40,685	3,803	22	616,974	488,554
District of Columbia	17	7	1,304,627	68,649	8,102	10	64,661	61,250
Florida	360	138	13,145,123	1,544,240	179,726	222	7,291,606	2,811,840
Georgia	206	95	3,740,573	1,026,135	114,773	111	2,247,724	887,617
Hawaii	60	36	27,923,375	5,516,068	730,321	24	8,565,039	783,534
Idaho	184	71	3,818,229	367,245	33,078	113	5,936,456	1,431,655
Illinois	253	135	16,687,116	1,274,589	110,709	118	3,412,267	1,003,076
Indiana	163	70	2,924,884	339,754	34,698	93	1,045,519	238,663
Iowa	135	74	7,030,555	477,939	52,237	61	1,052,503	249,719
Kansas	40	18	1,215,707	54,214	2,333	22	652,128	85,976
Kentucky	49	26	1,680,760	123,346	11,772	23	542,317	43,467
Louisiana	309	123	17,181,708	1,452,966	143,393	186	4,848,660	3,219,188
Maine	106	40	3,192,512	806,399	98,752	66	1,056,206	444,572
Maryland	64	19	1,136,914	111,757	11,717	45	328,701	151,047
Massachusetts	281	124	159,736,877	21,016,784	2,813,942	160	4,924,946	1,060,188
Michigan	265	107	10,755,738	1,612,379	199,401	158	3,059,932	1,129,356
Minnesota	257	88	4,305,062	591,086	60,907	169	3,140,320	641,356
Mississippi	132	94	5,746,321	501,589	47,570	38	1,695,966	1,105,690
Missouri	206	78	13,638,362	949,234	113,783	128	2,447,256	667,897
Montana	349	165	6,071,218	593,512	41,993	184	3,382,288	747,141
Nebraska	91	43	2,605,387	260,052	26,993	48	2,830,834	313,987
Nevada	59	33	3,397,617	295,249	21,396	26	964,478	313,413
New Hampshire	24	7	194,871	12,897	308	17	1,391,351	109,319
New Jersey	178	86	6,860,280	359,701	28,872	92	4,964,214	1,930,316
New Mexico	121	51	2,550,962	436,014	37,939	70	1,877,385	545,640
New York	506	196	36,215,590	3,318,975	248,443	310	30,698,058	3,552,918
North Carolina	158	61	1,793,381	116,033	7,449	97	1,753,416	348,816
North Dakota	95	33	601,606	44,414	548	62	621,547	344,661
Ohio	255	122	12,651,464	810,546	87,518	133	5,437,731	1,791,888
Oklahoma	217	121	14,933,013	744,992	66,408	96	7,525,525	651,359
Oregon	374	137	9,411,550	964,521	96,301	237	12,383,853	1,852,666
Pennsylvania	221	88	27,596,144	950,122	104,489	133	5,087,869	1,325,991
Rhode Island	19	10	842,930	43,117	3,425	9	172,791	33,247
South Carolina	136	45	778,007	100,329	8,245	91	1,203,126	337,821
South Dakota	76	27	1,053,440	44,255	1,291	49	850,618	117,149
Tennessee	129	60	7,726,460	773,868	88,341	69	3,901,213	747,459
Texas	727	445	33,552,863	2,742,396	252,746	282	11,648,938	1,660,447
Utah	191	99	6,313,665	651,116	70,384	92	2,149,802	444,460
Vermont	32	14	320,766	50,060	5,042	18	289,124	98,533
Virginia	123	44	2,160,327	112,592	6,829	79	3,118,558	471,158
Washington	654	227	44,319,907	6,270,705	763,981	427	30,637,579	3,791,174
West Virginia	90	18	1,154,486	53,930	4,402	72	795,788	273,302
Wisconsin	341	136	10,810,486	1,389,328	158,165	205	5,405,745	763,738
Wyoming	276	174	8,447,895	1,401,372	150,030	102	3,136,743	836,310
Total	10,688	4,698	615,141,114	70,811,571	8,175,458	5,990	249,342,235	55,665,126
1925 ¹	9,904	4,662	572,214,939	76,861,952	8,604,382	5,242	221,339,684	59,214,951
1924 ¹	9,758	4,530	566,071,853	64,229,810	6,732,877	5,228	243,661,362	62,497,807
1923 ¹	9,360	3,914	605,303,833	92,201,206	9,790,743	5,446	168,179,305	49,930,333
1922 ¹	9,092	4,000	484,597,004	62,900,621	6,622,011	5,092	220,800,753	56,091,157
1921 ¹	8,724	3,146	371,039,406	40,718,192	6,001,962	5,578	304,539,049	88,562,890
1920 ¹	9,186	3,874	512,985,173	71,480,276	17,170,264	5,312	212,064,745	66,139,688

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MINING AND QUARRYING

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	183	76	\$28,157,949	\$2,979,815	\$364,771	107	\$6,818,453	\$781,517
Alaska	36	4	(2)	(2)	(2)	32	686,951	93,263
Arizona	366	23	21,888,873	2,622,145	352,630	343	1,356,617	1,397,103
Arkansas	153	67	7,755,550	1,269,256	154,723	86	5,750,828	1,135,365
California	1,747	441	162,838,409	34,127,105	4,380,370	1,306	52,723,720	19,511,474
Colorado	1,129	225	98,968,710	11,784,433	1,525,999	904	15,382,456	5,789,651
Connecticut	43	16	4,146,641	795,291	105,969	27	250,255	58,224
Delaware	63	16	8,276,850	1,718,351	220,856	47	2,646,733	589,570
District of Columbia	28	7	2,828,349	1,443,682	194,448	21	751,075	175,324
Florida	80	42	8,434,956	1,481,835	190,744	38	2,668,542	524,432
Georgia	60	27	2,534,760	228,303	24,449	33	1,296,860	280,947
Hawaii	3	2	(2)	(2)	(2)	1	(2)	(2)
Idaho	598	46	9,756,941	2,284,431	298,323	552	2,384,008	1,231,385
Illinois	567	198	137,388,188	8,986,150	1,029,453	369	54,401,620	9,926,418
Indiana	381	155	46,459,115	4,948,050	622,762	226	23,453,253	2,815,863
Iowa	192	57	6,332,461	288,762	26,549	135	6,089,784	901,562
Kansas	380	154	168,189,734	18,725,626	2,464,599	226	13,389,375	3,079,865
Kentucky	570	260	48,931,544	5,387,406	612,968	310	20,963,782	2,402,027
Louisiana	235	92	8,330,895	1,359,190	163,313	143	6,571,580	1,999,419
Maine	72	24	3,811,617	477,522	58,439	48	1,213,408	951,248
Maryland	127	41	19,084,705	3,259,553	378,765	86	4,138,796	510,186
Massachusetts	271	78	62,393,581	7,438,767	743,870	193	21,805,237	2,786,641
Michigan	198	73	38,523,990	6,723,854	858,538	125	6,499,337	1,261,185
Minnesota	325	93	13,681,306	2,555,533	311,413	232	6,483,680	1,301,010
Mississippi	19	8	337,050	51,717	5,369	11	267,117	83,750
Missouri	514	172	67,325,635	16,917,119	2,236,739	342	26,101,724	2,883,941
Montana	543	79	4,596,257	1,578,987	186,371	464	8,552,005	2,136,932
Nebraska	39	15	5,104,442	337,595	43,840	24	50,331	25,648
Nevada	455	31	1,019,533	76,443	6,584	424	3,410,966	1,815,141
New Hampshire	14	4	229,269	18,325	2,043	10	(2)	(2)
New Jersey	139	68	10,126,629	893,601	106,584	71	5,790,235	515,320
New Mexico	155	16	3,167,764	429,684	56,703	139	2,105,433	598,612
New York	995	362	887,111,731	118,570,942	14,936,292	633	362,101,411	27,853,796
North Carolina	62	21	3,662,281	353,652	42,452	41	1,538,440	332,498
North Dakota	48	10	1,802,538	532,088	69,399	38	767,312	84,846
Ohio	912	402	216,500,724	23,855,631	3,017,405	510	115,119,179	9,584,242
Oklahoma	1,108	510	147,445,062	36,854,426	4,670,533	598	133,306,213	15,129,920
Oregon	216	34	2,148,291	142,909	14,236	182	699,560	2,786,308
Pennsylvania	1,991	701	596,519,652	72,781,288	9,174,137	1,290	303,727,636	27,575,261
Rhode Island	21	5	2,362,498	63,816	7,840	16	169,005	307,472
South Carolina	28	12	1,075,801	92,239	10,148	16	579,889	98,929
South Dakota	48	13	228,143	25,991	906	35	217,169	52,842
Tennessee	206	83	19,425,351	2,273,021	280,248	123	11,119,242	1,534,522
Texas	948	366	91,944,201	27,333,927	3,518,962	582	30,910,071	14,142,215
Utah	635	78	26,801,644	5,508,728	732,173	557	12,604,925	2,684,270
Vermont	45	21	14,359,605	1,897,570	253,171	24	900,247	266,373
Virginia	198	88	44,971,735	5,630,461	703,088	110	7,749,439	1,617,291
Washington	653	66	6,402,402	807,887	75,756	587	9,410,935	9,410,935
West Virginia	1,081	501	124,505,010	15,115,283	1,731,897	530	40,289,529	7,813,312
Wisconsin	243	76	10,693,901	1,215,235	146,880	167	2,264,946	1,042,801
Wyoming	179	47	9,076,997	1,538,691	194,157	132	2,159,953	1,122,398
States grouped ¹			222,513	15,970		132	119,250	19,771
Total	19,252	6,006	3,207,941,783	455,798,286	57,307,996	13,246	1,339,758,512	183,473,862
1925 ¹	19,163	5,488	3,711,407,209	453,599,744	55,048,690	13,075	1,213,439,422	209,956,530
1924 ¹	18,453	4,893	2,589,850,450	240,141,930	28,389,340	13,560	2,258,698,417	307,091,131
1923 ¹	18,509	5,175	2,676,072,256	283,565,648	30,777,039	13,334	1,86,927,042	334,253,838
1922 ¹	17,093	6,130	2,362,026,788	286,437,388	31,999,593	10,963	1,333,361,225	280,456,101
1921 ¹	17,660	4,365	1,728,765,475	185,133,923	31,969,216	13,295	1,260,110,985	414,488,951
1920 ¹	17,534	6,933	5,393,745,025	702,073,788	174,595,972	10,601	757,475,371	176,505,076

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

TOTAL MANUFACTURING

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	735	460	\$199,105,992	\$18,282,180	\$2,351,078	275	\$38,406,930	\$4,226,999
Alaska.....	26	18	2,291,850	229,901	25,097	8	767,720	154,877
Arizona.....	104	62	23,897,900	1,790,962	229,528	42	3,586,078	227,712
Arkansas.....	389	240	85,228,879	7,447,671	921,129	149	30,406,901	3,384,767
California.....	3,588	1,992	1,722,077,561	132,286,683	17,134,113	1,596	389,412,892	35,765,450
Colorado.....	714	378	337,549,062	19,932,905	2,593,829	336	54,702,348	3,386,669
Connecticut.....	1,709	996	745,184,054	64,985,897	8,389,295	713	155,944,106	16,308,725
Delaware.....	233	123	351,244,621	41,908,988	5,545,707	110	17,868,718	4,800,780
District of Columbia.....	245	136	55,450,902	3,886,010	493,046	109	12,701,376	1,233,604
Florida.....	855	450	114,470,720	11,448,827	1,448,848	405	42,823,799	5,565,006
Georgia.....	1,087	683	392,456,800	34,182,185	4,405,770	404	112,004,173	7,724,075
Hawaii.....	110	75	61,228,610	8,864,272	1,179,680	35	2,729,204	188,220
Idaho.....	166	88	30,915,932	1,125,690	120,063	78	21,873,212	1,259,242
Illinois.....	8,057	5,075	7,882,932,624	471,159,728	61,622,747	2,982	913,816,468	60,780,404
Indiana.....	2,524	1,555	980,168,110	72,879,450	9,317,735	969	141,008,566	13,416,527
Iowa.....	1,279	768	459,241,180	29,503,084	3,792,721	511	49,252,363	4,444,638
Kansas.....	524	338	220,482,741	11,994,147	1,496,241	186	36,202,785	2,705,292
Kentucky.....	1,062	651	345,012,368	25,730,572	3,310,745	411	68,066,246	5,847,026
Louisiana.....	984	533	259,668,639	29,910,285	3,834,049	451	128,626,030	9,909,592
Maine.....	681	342	192,762,315	16,832,226	2,105,163	339	41,927,276	5,697,709
Maryland.....	1,252	722	396,904,961	29,642,701	3,709,006	530	103,468,165	8,668,717
Massachusetts.....	5,308	2,920	2,299,985,277	177,261,194	22,704,588	2,388	1,094,666,888	83,325,359
Michigan.....	3,224	2,061	4,914,661,657	511,064,296	67,979,605	1,163	299,991,584	43,772,221
Minnesota.....	1,867	1,153	852,844,839	45,281,070	5,747,801	714	104,605,808	7,286,301
Mississippi.....	2,405	270	89,704,091	5,941,663	718,410	135	27,414,771	2,322,349
Missouri.....	9,950	1,742	1,579,817,504	116,735,650	15,196,430	1,208	203,471,728	14,816,667
Montana.....	233	133	23,034,983	2,003,083	235,787	100	19,546,907	588,121
Nebraska.....	470	302	170,335,514	8,206,821	1,012,993	168	23,940,371	1,254,871
Nevada.....	57	27	2,930,276	164,857	17,097	30	1,962,249	277,213
New Hampshire.....	351	194	79,402,744	5,404,190	649,610	157	63,323,525	5,127,517
New Jersey.....	3,988	2,337	1,738,239,705	156,288,164	19,590,886	1,651	429,304,986	35,813,177
New Mexico.....	84	36	8,051,183	399,008	45,635	48	2,168,930	284,031
New York.....	19,348	11,286	11,960,828,985	1,193,124,644	156,730,562	8,062	2,207,912,189	176,875,770
North Carolina.....	1,458	875	698,988,157	59,755,706	7,748,484	583	117,935,814	10,979,747
North Dakota.....	157	86	10,199,498	429,845	42,893	71	4,658,821	310,706
Ohio.....	6,135	3,875	4,212,851,619	332,952,196	42,684,012	2,260	732,051,953	48,481,737
Oklahoma.....	590	361	341,481,517	20,630,728	2,641,621	229	68,072,744	7,085,683
Oregon.....	1,076	571	142,204,175	9,598,778	1,138,600	505	73,925,001	6,180,927
Pennsylvania.....	7,100	4,193	4,615,736,653	459,074,420	60,265,567	2,907	774,843,810	66,515,712
Rhode Island.....	895	454	364,253,052	26,178,493	3,361,999	441	173,613,132	15,543,303
South Carolina.....	572	300	170,570,091	9,284,226	1,116,916	272	81,355,395	5,405,635
South Dakota.....	193	128	17,062,594	776,586	80,555	65	4,209,141	373,326
Tennessee.....	1,058	671	403,479,318	30,229,856	3,792,100	387	76,850,465	5,534,752
Texas.....	1,586	940	1,002,277,585	83,167,481	10,900,874	646	134,069,649	9,395,668
Utah.....	325	174	40,615,276	3,014,041	371,514	151	33,155,632	2,367,218
Vermont.....	348	191	62,322,939	4,104,840	504,623	157	23,289,906	2,088,415
Virginia.....	1,013	592	226,455,433	15,280,813	1,762,049	421	84,640,820	6,296,358
Washington.....	1,845	947	362,834,415	23,374,788	2,855,934	898	119,442,332	10,721,123
West Virginia.....	649	368	330,698,144	31,944,332	4,200,137	281	43,549,136	4,228,513
Wisconsin.....	3,554	2,174	1,337,709,765	128,951,760	16,732,893	1,380	183,477,008	17,851,131
Wyoming.....	81	48	3,744,165	142,213	11,468	33	1,057,604	87,164
Total.....	93,244	55,094	52,921,593,976	4,494,790,106	584,507,493	38,150	9,573,203,052	786,686,836
1925 ¹	88,674	54,137	52,924,994,086	4,383,357,349	546,740,987	34,537	9,047,787,503	682,254,676
1924 ¹	86,803	51,342	45,320,016,354	3,595,674,888	429,652,793	35,461	8,591,149,198	832,202,947
1923 ¹	85,199	53,795	48,686,639,790	4,271,899,449	484,863,656	31,404	7,534,069,100	701,011,681
1922 ¹	82,485	48,697	36,005,906,344	3,454,419,673	389,775,330	28,788	6,677,336,297	813,413,029
1921 ¹	79,748	37,030	24,422,077,076	1,777,785,608	351,770,249	42,718	14,019,846,713	1,898,831,377
1920 ¹	78,171	49,425	45,217,317,892	4,116,424,329	944,960,573	28,746	11,431,915,114	834,146,460

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: FOOD PRODUCTS, BEVERAGES, AND TOBACCO

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	164	109	\$23, 603, 689	\$1, 236, 063	\$142, 432	55	\$3, 839, 365	\$377, 665
Alaska.....	12	10	1, 409, 557	171, 955	19, 182	2	(?)	(?)
Arizona.....	32	23	16, 553, 070	762, 324	97, 334	4	441, 199	43, 476
Arkansas.....	96	52	12, 674, 330	424, 547	40, 394	9	6, 636, 298	388, 279
California.....	792	470	589, 100, 632	26, 542, 071	3, 279, 975	322	121, 534, 756	5, 419, 782
Colorado.....	199	119	132, 662, 146	5, 730, 136	728, 381	80	20, 701, 710	1, 075, 313
Connecticut.....	144	80	20, 649, 301	939, 984	106, 231	61	7, 525, 070	495, 865
Delaware.....	60	29	11, 917, 435	960, 758	124, 844	31	6, 169, 480	2, 717, 528
District of Columbia.....	49	30	32, 729, 975	778, 643	99, 983	19	6, 060, 256	170, 520
Florida.....	238	157	31, 419, 804	3, 244, 209	402, 786	81	4, 233, 400	683, 331
Georgia.....	221	159	106, 401, 314	16, 084, 256	2, 135, 372	62	12, 451, 042	788, 566
Hawaii.....	66	49	48, 532, 370	7, 500, 982	1, 000, 405	17	2, 437, 964	142, 702
Idaho.....	69	37	8, 597, 551	149, 765	12, 655	32	2, 704, 883	111, 559
Illinois.....	1, 000	616	3, 978, 498, 279	81, 877, 784	10, 869, 019	384	496, 330, 418	11, 449, 676
Indiana.....	475	298	226, 421, 689	5, 627, 979	659, 348	177	29, 499, 430	1, 444, 042
Iowa.....	377	247	234, 793, 423	6, 799, 013	859, 670	130	17, 027, 554	1, 176, 516
Kansas.....	200	131	109, 172, 512	3, 474, 974	424, 279	69	24, 949, 926	846, 296
Kentucky.....	325	202	54, 830, 323	3, 350, 964	413, 891	123	24, 702, 666	1, 216, 973
Louisiana.....	308	141	31, 611, 735	2, 296, 014	178, 349	167	69, 408, 729	4, 328, 158
Maine.....	140	73	24, 811, 932	597, 197	63, 209	67	5, 571, 874	1, 723, 615
Maryland.....	245	130	65, 594, 807	2, 806, 905	344, 363	115	27, 466, 940	1, 675, 959
Massachusetts.....	459	266	216, 589, 861	12, 080, 211	1, 507, 796	193	25, 320, 490	2, 088, 195
Michigan.....	463	298	200, 012, 072	13, 431, 095	1, 723, 907	165	59, 267, 502	6, 372, 059
Minnesota.....	543	371	504, 492, 011	15, 741, 813	2, 055, 479	172	28, 609, 664	1, 528, 961
Mississippi.....	132	98	12, 023, 843	788, 566	85, 318	34	5, 530, 843	354, 564
Missouri.....	535	299	586, 894, 819	35, 046, 723	4, 571, 067	236	44, 759, 101	2, 573, 864
Montana.....	84	45	5, 841, 250	248, 559	23, 446	39	14, 222, 715	246, 917
Nebraska.....	137	98	115, 622, 612	4, 420, 259	578, 174	39	8, 167, 094	276, 537
Nevada.....	15	9	703, 404	21, 687	1, 553	6	233, 681	10, 341
New Hampshire.....	28	23	8, 129, 247	338, 065	41, 639	5	(?)	(?)
New Jersey.....	400	211	347, 997, 415	22, 885, 161	3, 027, 344	189	22, 147, 615	1, 840, 226
New Mexico.....	30	12	2, 415, 048	54, 178	3, 491	18	446, 469	36, 837
New York.....	1, 750	917	1, 957, 645, 709	192, 608, 076	25, 701, 157	833	320, 535, 921	20, 451, 074
North Carolina.....	241	146	313, 175, 785	35, 119, 914	4, 712, 588	95	6, 963, 060	747, 678
North Dakota.....	57	26	5, 760, 826	129, 293	12, 583	31	4, 105, 966	189, 611
Ohio.....	787	484	300, 243, 121	13, 782, 288	1, 717, 683	303	80, 009, 734	4, 559, 541
Oklahoma.....	143	85	36, 197, 915	1, 199, 158	136, 613	58	6, 363, 291	304, 991
Oregon.....	284	170	32, 483, 604	1, 732, 562	169, 714	114	24, 858, 136	1, 615, 861
Pennsylvania.....	939	541	505, 149, 289	33, 486, 369	4, 282, 330	398	75, 539, 708	5, 001, 011
Rhode Island.....	52	24	6, 989, 135	217, 299	25, 014	28	3, 848, 973	174, 228
South Carolina.....	123	62	4, 817, 600	485, 259	52, 883	61	2, 284, 866	230, 790
South Dakota.....	93	62	11, 125, 176	366, 446	35, 833	31	2, 562, 556	129, 499
Tennessee.....	280	190	112, 763, 441	8, 283, 112	1, 057, 232	90	18, 118, 913	542, 004
Texas.....	461	275	158, 040, 405	6, 404, 948	793, 608	186	32, 824, 158	1, 800, 473
Utah.....	141	71	17, 228, 291	742, 600	86, 217	70	28, 996, 525	2, 099, 462
Vermont.....	61	39	12, 933, 753	399, 440	47, 713	22	1, 374, 902	124, 565
Virginia.....	278	179	42, 997, 725	3, 414, 799	406, 248	99	9, 251, 176	695, 124
Washington.....	403	231	134, 706, 366	5, 098, 152	630, 707	172	24, 820, 526	1, 368, 009
West Virginia.....	144	89	27, 808, 395	1, 924, 301	240, 574	55	9, 340, 508	361, 131
Wisconsin.....	1, 197	735	233, 114, 444	10, 580, 587	1, 303, 946	462	46, 402, 491	3, 078, 212
Wyoming.....	33	21	2, 290, 463	52, 639	3, 321	12	635, 826	35, 038
States grouped ²							648, 089	196, 178
Total.....	15, 505	9, 239	11, 678, 178, 959	592, 440, 172	77, 147, 310	6, 266	1, 797, 883, 399	95, 308, 802
1925 ¹	14, 722	9, 303	11, 476, 442, 509	533, 472, 244	66, 586, 899	5, 419	1, 923, 746, 578	91, 512, 214
1924 ¹	14, 442	9, 080	10, 745, 132, 363	536, 852, 421	63, 376, 159	5, 362	1, 101, 836, 666	95, 715, 254
1923 ¹	14, 153	8, 666	8, 511, 235, 848	506, 924, 386	55, 646, 300	5, 487	1, 566, 632, 061	124, 175, 970
1922 ¹	14, 087	8, 359	6, 812, 387, 633	447, 671, 380	50, 666, 679	5, 723	2, 053, 035, 160	150, 306, 900
1921 ¹	13, 777	7, 207	5, 519, 503, 463	319, 176, 273	65, 676, 304	6, 570	2, 750, 043, 401	309, 161, 987
1920 ¹	13, 718	7, 551	8, 521, 903, 861	404, 847, 051	90, 537, 701	6, 167	3, 763, 179, 920	183, 895, 444

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: TEXTILES AND TEXTILE PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	63	36	\$20,989,800	\$766,449	\$86,572	27	\$11,411,315	\$1,248,916
Alaska	1	1	(²)	(²)	(²)			
Arizona	1					1	(²)	(²)
Arkansas	10	6	1,521,760	50,633	5,267	4	1,034,971	123,425
California	259	141	61,509,470	3,225,524	393,012	118	20,284,697	1,885,467
Colorado	40	20	3,195,353	140,059	15,535	20	1,891,669	141,336
Connecticut	263	140	89,418,934	5,761,847	744,182	123	81,789,394	4,301,933
Delaware	10	5	19,983,525	955,485	128,504	5	123,697	4,034
District of Columbia	15	9	1,372,532	124,932	15,324	6	268,426	29,789
Florida	23	14	1,604,264	81,225	8,548	9	490,490	80,941
Georgia	199	122	175,023,608	10,253,233	1,306,393	77	62,069,428	3,388,397
Hawaii	2	1	(²)	(²)	(²)	1		(²)
Idaho								
Illinois	833	515	325,190,734	17,592,924	2,175,133	318	55,145,215	4,433,742
Indiana	111	66	49,583,590	2,503,755	324,065	45	3,780,565	253,696
Iowa	53	30	15,976,338	831,203	106,596	23	3,881,952	180,605
Kansas	19	13	1,927,838	81,723	8,335	6	531,468	22,515
Kentucky	71	44	19,583,163	1,321,192	166,890	27	5,784,755	434,401
Louisiana	61	32	20,546,981	848,079	108,136	29	11,086,809	432,865
Maine	73	32	55,836,444	5,204,270	681,998	41	15,979,627	1,208,659
Maryland	165	103	70,370,900	3,997,300	505,685	62	21,984,570	1,179,458
Massachusetts	945	452	444,999,772	25,139,821	3,132,849	493	641,990,791	49,958,458
Michigan	150	97	39,394,845	1,989,925	233,240	53	11,362,104	1,370,357
Minnesota	123	77	45,521,606	3,008,642	382,609	46	6,891,119	551,124
Mississippi	12	6	2,261,983	81,744	7,135	6	3,055,415	541,686
Missouri	280	173	94,874,069	4,719,131	593,604	107	20,337,686	1,416,194
Montana	1	1		(²)	(²)			
Nebraska	27	16	2,091,060	113,252	10,599	11	653,680	50,139
Nevada	2					2	(²)	(²)
New Hampshire	64	29	24,166,087	2,287,766	267,860	35	42,239,970	3,464,486
New Jersey	864	495	316,056,477	18,606,619	2,326,651	369	161,959,594	12,784,121
New Mexico								
New York	5,406	3,155	1,797,652,289	76,641,050	9,543,065	2,251	639,503,608	58,448,447
North Carolina	486	299	259,791,870	16,846,748	2,104,697	187	79,118,541	6,162,720
North Dakota	2	2	(²)	(²)	(²)			
Ohio	404	246	180,387,336	11,946,070	1,539,444	158	42,368,120	3,845,295
Oklahoma	22	11	1,843,718	112,382	12,893	11	1,070,829	217,074
Oregon	55	34	10,380,766	389,092	46,972	21	3,644,351	372,527
Pennsylvania	1,168	652	648,985,244	67,135,541	8,843,955	516	176,980,072	15,310,190
Rhode Island	294	137	185,511,174	11,282,796	1,463,550	157	136,963,588	12,030,286
South Carolina	144	85	127,288,224	6,880,548	834,709	59	65,052,768	3,868,873
South Dakota	2	1	(²)	(²)	(²)	1	(²)	(²)
Tennessee	119	72	66,878,819	4,170,789	549,880	47	18,091,607	1,555,619
Texas	105	60	23,785,613	1,226,587	130,916	45	13,805,137	937,871
Utah	21	15	2,465,093	122,229	9,578	6	1,389,745	51,404
Vermont	29	13	6,578,621	306,789	39,099	16	6,700,632	629,015
Virginia	85	46	35,262,958	1,410,611	146,194	39	4,971,954	460,251
Washington	86	54	7,893,134	318,264	32,475	32	4,900,368	228,288
West Virginia	31	18	7,841,766	440,856	55,692	13	2,070,291	321,009
Wisconsin	235	131	88,408,779	5,725,874	741,497	104	15,180,131	1,121,894
Wyoming	2	1	(²)	(²)	(²)	1	(²)	(²)
States grouped ²			160,224	6,358		3	175,929	26,809
Total	13,436	7,708	5,354,116,731	314,649,317	39,829,341	5,728	2,398,617,078	195,164,316
1925 ¹	12,271	7,504	6,108,059,864	413,114,811	48,814,565	4,767	1,608,402,114	114,772,390
1924 ¹	12,229	6,836	4,842,252,540	316,927,779	37,650,962	5,393	2,346,629,078	188,104,068
1923 ¹	11,771	7,678	6,699,737,304	563,412,301	65,435,092	4,093	1,566,950,013	71,844,563
1922 ¹	11,425	6,973	5,675,173,722	535,106,819	62,499,593	4,452	1,120,052,654	78,311,129
1921 ¹	10,872	5,312	3,885,118,040	327,356,083	67,216,070	5,560	1,800,976,566	189,439,330
1920 ¹	10,121	5,545	5,653,479,386	458,612,900	121,769,525	4,576	2,551,934,930	166,466,390

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: LEATHER AND LEATHER PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	3	2	(²)	(²)	(²)	1	(²)	(²)
Alaska.....								
Arizona.....								
Arkansas.....	1	1	(²)	(²)	(²)			
California.....	57	31	\$12, 185, 552	\$858, 471	\$106, 741	26	\$3, 760, 566	\$546, 622
Colorado.....	11	9	1, 801, 029	93, 109	10, 690	2	(²)	(²)
Connecticut.....	22	9	2, 103, 798	98, 681	11, 180	13	521, 529	74, 224
Delaware.....	14	5	1, 843, 079	171, 305	18, 208	9	1, 059, 828	132, 100
District of Columbia.....	1					1	(²)	(²)
Florida.....	3	2	(²)	(²)	(²)	1	(²)	(²)
Georgia.....	8	6	3, 758, 546	212, 713	17, 606	2	(²)	(²)
Hawaii.....								
Idaho.....								
Illinois.....	147	86	95, 108, 131	5, 431, 087	705, 990	61	21, 339, 180	1, 129, 342
Indiana.....	29	16	4, 564, 837	290, 589	32, 456	13	1, 678, 546	360, 150
Iowa.....	15	9	3, 980, 832	125, 303	14, 554	6	2, 003, 660	122, 318
Kansas.....	11	7	700, 718	47, 196	4, 651	4	1, 628, 978	185, 483
Kentucky.....	20	8	1, 547, 964	21, 062	634	12	3, 801, 271	562, 364
Louisiana.....	4	3	1, 923, 106	24, 851	2, 777	1	(²)	(²)
Maine.....	45	21	23, 859, 132	2, 111, 259	282, 009	24	5, 384, 767	816, 336
Maryland.....	34	16	13, 483, 356	459, 649	59, 089	18	3, 371, 716	186, 952
Massachusetts.....	673	366	263, 747, 233	11, 253, 658	1, 392, 912	307	171, 882, 662	9, 146, 202
Michigan.....	34	16	6, 940, 297	441, 393	57, 517	18	8, 477, 726	527, 675
Minnesota.....	20	14	10, 832, 396	241, 694	28, 302	6	2, 244, 883	404, 157
Mississippi.....	2	2	(²)	(²)	(²)			
Missouri.....	87	45	192, 244, 494	18, 881, 703	2, 525, 919	42	8, 923, 072	786, 917
Montana.....	1					1	(²)	(²)
Nebraska.....	6	4	1, 192, 351	37, 364	3, 690	2	(²)	(²)
Nevada.....								
New Hampshire.....	44	21	12, 056, 123	287, 372	31, 514	23	11, 813, 631	576, 719
New Jersey.....	97	53	34, 444, 653	2, 650, 883	328, 165	44	11, 399, 096	898, 046
New Mexico.....								
New York.....	602	365	275, 142, 485	14, 422, 546	1, 744, 826	237	88, 665, 778	3, 626, 344
North Carolina.....	12	9	3, 642, 291	177, 765	8, 254	3	400, 280	79, 034
North Dakota.....	3	1	(²)	(²)	(²)	2	(²)	(²)
Ohio.....	119	66	77, 423, 449	3, 820, 637	475, 479	53	16, 542, 759	1, 297, 091
Oklahoma.....	3	3	71, 811	4, 481	63			
Oregon.....	17	12	1, 778, 410	37, 372	3, 335	5	357, 591	7, 045
Pennsylvania.....	148	83	85, 086, 196	6, 501, 336	843, 281	65	31, 899, 323	2, 438, 046
Rhode Island.....	10	4	1, 303, 189	85, 292	9, 366	6	1, 680, 816	63, 745
South Carolina.....	1	1	(²)	(²)	(²)			
South Dakota.....								
Tennessee.....	11	7	6, 754, 657	343, 179	45, 634	4	112, 516	291, 688
Texas.....	17	12	2, 547, 349	136, 446	15, 582	5	692, 584	118, 099
Utah.....	4	2	(²)	(²)	(²)	2	(²)	(²)
Vermont.....	2	1	(²)	(²)	(²)	1	(²)	(²)
Virginia.....	18	8	24, 368, 212	621, 083	81, 097	10	934, 850	83, 773
Washington.....	15	9	728, 068	58, 052	6, 405	6	162, 203	70, 675
West Virginia.....	4	3	2, 349, 577	65, 597	6, 015	1	(²)	(²)
Wisconsin.....	115	75	62, 869, 417	3, 741, 977	472, 771	40	24, 684, 967	2, 722, 288
Wyoming.....	1					1	(²)	(²)
States grouped ²			1, 849, 351	103, 569	12, 197		1, 587, 601	182, 453
Total.....	2, 491	1, 413	1, 234, 232, 089	73, 858, 674	9, 357, 909	1, 078	427, 012, 389	27, 435, 888
1925 ¹	2, 359	1, 373	1, 175, 340, 390	76, 023, 033	9, 168, 527	986	339, 191, 071	28, 895, 236
1924 ¹	2, 428	1, 341	1, 046, 930, 937	70, 319, 008	8, 036, 845	1, 087	460, 523, 428	31, 875, 957
1923 ¹	2, 303	1, 321	1, 151, 784, 547	72, 388, 337	8, 247, 672	982	445, 475, 500	36, 126, 492
1922 ¹	2, 284	1, 330	1, 149, 675, 303	88, 640, 717	10, 414, 297	954	314, 430, 749	24, 811, 082
1921 ¹	2, 184	981	822, 817, 015	57, 064, 636	11, 814, 847	1, 203	595, 180, 564	105, 909, 355
1920 ¹	2, 162	1, 230	1, 097, 415, 353	61, 028, 189	14, 811, 371	932	796, 320, 084	103, 921, 943

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued*

MANUFACTURING: RUBBER AND RUBBER GOODS

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	2	2	(?)	(?)	(?)			
Alaska.....								
Arizona.....								
Arkansas.....								
California.....	27	16	\$38,067,480	\$3,241,169	\$435,814	11	\$2,722,528	\$193,528
Colorado.....	9	2	(?)	(?)	(?)	7	127,525	29,815
Connecticut.....	20	11	6,996,012	441,895	54,697	9	5,111,685	437,441
Delaware.....	5	5	8,095,775	1,432,531	159,418			
District of Columbia.....								
Florida.....								
Georgia.....	4	3	870,937	28,078	2,918	1	(?)	(?)
Hawaii.....								
Idaho.....								
Illinois.....	42	17	4,607,543	577,414	74,161	25	16,833,139	1,621,226
Indiana.....	18	9	6,148,977	324,660	42,411	9	6,161,448	1,053,196
Iowa.....	5	2	(?)	(?)	(?)	3	1,668,421	302,542
Kansas.....	1	1	(?)	(?)	(?)			
Kentucky.....	6	4	167,084	11,674	960	2	(?)	(?)
Louisiana.....	1	1	(?)	(?)	(?)			
Maine.....	4	2	(?)	(?)	(?)	2	(?)	(?)
Maryland.....	7	2	(?)	(?)	(?)	5	755,675	231,814
Massachusetts.....	71	33	142,942,682	3,457,447	459,872	38	15,262,319	949,243
Michigan.....	17	8	6,283,435	343,727	45,679	9	2,950,617	309,809
Minnesota.....	4	1	(?)	(?)	(?)	3	65,605	6,385
Mississippi.....	1	1	(?)	(?)	(?)			
Missouri.....	16	5	402,688	16,159	1,639	11	17,599,629	167,228
Montana.....								
Nebraska.....	6	2	(?)	(?)	(?)	4	2,982,012	98,538
Nevada.....	1	1	(?)	(?)	(?)			
New Hampshire.....	2					2	(?)	(?)
New Jersey.....	91	44	55,708,145	3,722,809	481,744	47	27,255,486	3,475,418
New Mexico.....								
New York.....	113	67	276,380,972	6,896,250	919,247	46	89,417,679	5,737,974
North Carolina.....	1	1	(?)	(?)	(?)			
North Dakota.....								
Ohio.....	112	57	554,142,980	14,042,252	1,861,090	55	231,711,789	6,174,551
Oklahoma.....	4	2	(?)	(?)	(?)	2	(?)	(?)
Oregon.....	3					3	1,353,895	136,155
Pennsylvania.....	32	10	11,850,118	786,529	86,843	22	24,809,422	3,162,899
Rhode Island.....	7	5	2,700,950	266,981	34,665	2	(?)	(?)
South Carolina.....	2	1	(?)	(?)	(?)	1	(?)	(?)
South Dakota.....	1	1	(?)	(?)	(?)			
Tennessee.....	5	3	1,729,975	122,274	16,076	2	(?)	(?)
Texas.....	9	3	552,037	38,401	4,876	6	206,662	54,381
Utah.....	1	1	(?)	(?)	(?)			
Vermont.....								
Virginia.....	2	2	(?)	(?)	(?)			
Washington.....	10	3	71,256	4,879	2	7	83,105	25,680
West Virginia.....	2					2	(?)	(?)
Wisconsin.....	15	11	14,661,878	1,322,609	135,831	4	2,015,019	333,730
Wyoming.....	1					1	(?)	(?)
States grouped ¹			15,073,857	423,239	48,796		3,815,693	262,541
Total.....	680	339	1,147,454,781	37,500,977	4,866,739	341	452,909,353	24,764,094
1925 ¹	638	349	1,373,494,704	122,965,853	15,411,932	289	95,861,530	13,941,445
1924 ¹	638	325	937,869,765	56,900,060	5,661,977	313	184,380,314	15,344,877
1923 ¹	607	273	908,765,051	45,924,366	2,839,675	334	170,129,918	21,562,982
1922 ¹	593	284	558,984,819	41,929,682	2,285,832	309	383,664,064	24,562,953
1921 ¹	641	196	112,146,551	5,101,673	815,468	445	525,699,814	101,561,735
1920 ¹	671	279	797,343,410	26,677,976	3,748,472	392	240,973,480	31,575,079

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income, and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: LUMBER AND WOOD PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	188	115	\$32,895,268	\$3,383,369	\$422,948	73	\$11,543,939	\$1,469,377
Alaska.....	8	4	703,239	39,097	4,224	4	542,801	8,217
Arizona.....	9	4	625,426	12,393	1,058	5	2,005,110	109,653
Arkansas.....	147	94	41,089,078	4,026,731	518,062	53	14,844,903	2,340,212
California.....	261	132	92,873,770	3,646,182	423,998	129	83,174,153	8,644,075
Colorado.....	36	17	5,435,094	225,048	26,720	19	2,285,437	274,489
Connecticut.....	44	32	8,019,120	364,058	43,369	12	754,739	75,240
Delaware.....	17	9	20,082,362	1,394,027	187,504	8	3,154,991	86,459
District of Columbia.....	5	4	284,406	6,815	246	1	(?)	(?)
Florida.....	193	89	47,692,297	5,074,841	660,504	104	18,899,672	2,599,270
Georgia.....	205	109	31,184,449	1,687,976	211,053	96	14,231,477	2,035,224
Hawaii.....	4	4	552,681	25,465	2,899	—	—	—
Idaho.....	43	21	19,078,045	742,904	82,103	22	18,821,387	1,071,562
Illinois.....	521	348	228,623,736	17,900,863	2,247,375	173	44,918,489	3,747,444
Indiana.....	317	199	85,937,659	7,005,519	879,736	118	16,468,590	1,437,609
Iowa.....	70	47	41,181,418	2,172,321	295,833	23	2,572,042	169,381
Kansas.....	18	14	5,407,494	270,305	33,586	4	2,028,766	38,932
Kentucky.....	144	96	65,933,489	3,492,154	430,510	48	11,766,607	835,714
Louisiana.....	246	145	100,284,346	16,973,098	2,261,062	101	20,012,429	2,870,217
Maine.....	122	66	10,482,106	748,072	77,258	56	5,027,180	483,757
Maryland.....	88	50	20,623,057	992,140	120,486	38	7,580,864	552,421
Massachusetts.....	270	158	77,773,168	3,864,301	477,550	112	19,165,408	1,816,488
Michigan.....	320	180	107,188,564	7,498,961	949,586	140	36,290,390	4,796,611
Minnesota.....	137	84	57,398,315	4,002,839	496,938	53	19,532,508	1,178,828
Mississippi.....	141	82	47,313,496	3,685,557	479,122	59	12,711,552	980,843
Missouri.....	217	133	121,013,348	8,769,724	1,156,798	84	22,454,193	1,825,764
Montana.....	15	8	2,317,569	110,584	13,412	7	302,995	56,672
Nebraska.....	18	11	2,166,449	76,659	7,609	7	624,707	29,584
Nevada.....	5	2	(?)	(?)	(?)	3	1,266,626	186,585
New Hampshire.....	65	36	14,864,393	495,578	57,782	29	3,952,826	292,043
New Jersey.....	144	89	23,520,227	1,611,960	197,883	55	7,796,357	482,238
New Mexico.....	10	5	4,264,838	173,007	22,545	5	780,197	88,946
New York.....	816	521	175,746,781	10,381,199	1,261,959	295	51,798,064	4,646,611
North Carolina.....	315	188	70,217,640	4,331,954	542,435	127	14,258,818	1,704,055
North Dakota.....	6	3	(?)	(?)	(?)	3	124,692	8,197
Ohio.....	327	197	87,080,986	5,443,482	655,454	130	24,800,799	2,007,818
Oklahoma.....	19	13	1,480,719	60,270	5,357	6	1,543,084	44,433
Oregon.....	252	119	63,261,828	4,652,419	593,108	133	32,584,807	2,747,493
Pennsylvania.....	426	258	143,779,009	12,528,956	1,621,638	168	31,871,286	3,009,946
Rhode Island.....	13	5	1,037,369	54,147	6,232	8	1,378,281	109,829
South Carolina.....	114	67	18,490,577	736,783	86,427	47	4,440,108	665,054
South Dakota.....	7	5	999,109	16,921	1,408	2	(?)	(?)
Tennessee.....	196	125	81,487,842	5,125,641	648,762	71	22,066,775	1,218,306
Texas.....	153	85	61,247,486	6,245,098	818,992	68	8,624,570	887,543
Utah.....	8	4	581,288	18,289	1,348	4	143,672	4,131
Vermont.....	54	27	5,074,036	306,143	36,560	27	2,065,407	274,412
Virginia.....	162	94	40,288,485	2,728,459	349,516	68	21,042,679	1,003,462
Washington.....	514	228	144,965,181	11,336,681	1,415,237	286	75,469,004	5,775,892
West Virginia.....	116	62	23,524,026	2,108,460	257,876	54	7,248,748	785,866
Wisconsin.....	330	200	92,776,707	6,324,150	801,696	130	31,149,463	3,459,427
Wyoming.....	6	3	475,697	45,789	5,844	3	4,884	4,741
States grouped ¹	—	—	1,442,730	54,543	7,063	—	2,118,218	254,996
Total.....	7,862	4,591	2,330,766,403	172,971,932	21,906,671	3,271	738,044,554	69,195,767
1925 ¹	7,633	4,657	2,380,463,125	200,316,098	24,667,289	2,976	387,054,014	53,115,643
1924 ¹	7,663	4,750	2,207,209,625	178,869,396	21,090,098	2,913	627,593,275	57,753,873
1923 ¹	7,382	5,250	2,692,281,355	299,049,957	33,457,215	2,132	282,521,652	32,586,660
1922 ¹	6,911	4,545	2,022,918,434	207,995,927	22,699,427	2,366	379,399,499	48,281,974
1921 ¹	6,733	2,984	1,071,669,578	70,511,051	11,247,073	3,749	775,312,435	120,219,887
1920 ¹	7,205	3,300	2,957,637,528	321,269,579	78,959,959	1,965	354,398,551	27,169,095

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued*

MANUFACTURING: PAPER, PULP, AND PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	1					1	(2)	(2)
Alaska								
Arizona	1	1	(2)	(2)	(2)			
Arkansas								
California	55	36	\$91,165,897	\$8,979,341	\$1,201,227	19	\$1,572,547	\$174,375
Colorado	9	4	1,913,113	93,833	11,844	5	1,063,629	66,247
Connecticut	64	39	15,917,846	1,481,524	190,623	25	2,018,128	1,824,453
Delaware	7	5	5,836,538	797,671	106,943	2	(2)	(2)
District of Columbia	4	3	2,004,665	199,396	26,803	1	(2)	(2)
Florida	5	2	(2)	(2)	(2)	3	95,025	2,473
Georgia	13	11	4,518,491	248,817	31,285	2	(2)	(2)
Hawaii	3	1	(2)	(2)	(2)	2	(2)	(2)
Idaho								
Illinois	178	126	84,383,141	7,106,444	867,934	52	11,401,996	663,071
Indiana	41	28	20,701,392	2,513,223	335,935	13	4,886,412	155,154
Iowa	12	9	1,552,898	82,238	7,967	3	68,146	2,347
Kansas	1	1	(2)	(2)				
Kentucky	6	4	8,300,222	930,252	124,831	2	(2)	(2)
Louisiana	11	6	7,219,645	790,694	85,463	5	2,248,390	269,301
Maine	17	11	56,927,858	6,818,048	849,307	6	2,472,321	173,337
Maryland	32	23	6,907,019	317,826	34,376	9	1,066,082	46,225
Massachusetts	198	133	208,272,741	19,433,546	2,593,056	65	23,502,160	2,008,978
Michigan	73	55	94,604,530	6,288,302	807,268	18	12,601,724	564,353
Minnesota	34	21	15,660,462	1,064,223	140,692	13	24,107,776	817,782
Mississippi	2	1	(2)	(2)		1	(2)	(2)
Missouri	56	39	18,380,054	1,321,715	161,033	17	1,683,914	47,295
Montana								
Nebraska	1	1	(2)	(2)	(2)			
Nevada								
New Hampshire	21	14	4,950,856	274,830	32,387	7	675,175	46,694
New Jersey	96	61	24,861,970	2,285,725	284,546	35	15,532,537	492,850
New Mexico								
New York	560	363	352,216,066	26,814,563	3,425,547	197	78,331,679	4,246,051
North Carolina	10	7	1,220,595	88,127	2,989	3	166,448	1,120
North Dakota								
Ohio	120	94	122,036,698	7,750,587	1,016,178	26	5,594,877	205,925
Oklahoma	2	2	(2)	(2)	(2)			
Oregon	15	8	6,332,785	729,438	95,409	7	311,657	33,590
Pennsylvania	166	111	78,600,093	5,468,784	711,818	55	15,944,939	931,495
Rhode Island	15	10	2,154,637	296,484	37,844	5	1,014,817	28,463
South Carolina	3	3	2,212,383	208,943	25,849			
South Dakota	1	1				1	(2)	(2)
Tennessee	11	8	5,083,231	126,291	15,943	3	92,730	12,602
Texas	12	7	2,734,250	179,315	22,539	5	1,381,992	67,186
Utah	2	1	(2)	(2)	(2)	1	(2)	(2)
Vermont	15	10	16,071,036	772,703	95,400	5	2,724,536	366,964
Virginia	24	17	16,895,742	1,086,819	142,530	7	2,801,825	162,144
Washington	24	12	8,754,778	1,301,227	171,060	12	766,289	111,713
West Virginia	10	6	2,302,932	91,006	11,491	4	6,309	35,318
Wisconsin	93	71	135,353,041	14,278,537	1,900,899	22	5,597,422	652,933
Wyoming								
States grouped ²			4,378,298	239,139	41,125		2,102,928	151,606
Total	2,024	1,365	1,430,425,903	120,459,611	15,610,141	659	221,834,410	14,362,048
1925 ¹	1,940	1,288	1,260,562,749	111,186,170	14,005,824	652	230,546,627	12,136,917
1924 ¹	1,886	1,204	1,163,208,615	92,674,293	10,674,546	682	200,908,008	18,361,487
1923 ¹	1,815	1,240	1,246,988,682	109,909,197	12,232,699	575	196,991,870	14,931,923
1922 ¹	1,769	1,086	913,934,635	84,024,626	9,481,228	683	248,261,009	22,408,513
1921 ¹	1,676	730	565,401,379	44,881,837	7,584,062	946	438,100,079	49,178,592
1920 ¹	1,693	1,349	1,733,604,737	241,616,315	72,302,006	344	65,775,624	4,034,761

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: PRINTING AND PUBLISHING

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	58	41	\$8,464,859	\$933,857	\$118,932	17	\$1,263,490	\$97,305
Alaska	3	3	168,505	18,523	1,691			
Arizona	24	13	1,388,510	139,676	16,361	11	811,754	18,227
Arkansas	35	27	3,663,563	403,842	30,886	11	706,017	66,048
California	427	283	73,543,704	7,662,929	965,454	144	13,621,914	3,780,047
Colorado	98	67	9,123,481	1,714,123	219,412	31	1,516,871	100,675
Connecticut	148	107	25,218,320	3,416,696	443,774	41	1,850,240	213,356
Delaware	16	10	3,153,088	341,170	42,388	6	159,733	16,903
District of Columbia	72	42	13,429,924	2,155,267	275,002	30	2,983,129	509,831
Florida	128	57	7,579,693	323,366	33,139	71	10,697,253	962,886
Georgia	87	56	11,726,324	638,877	69,436	31	3,194,777	225,163
Hawaii	17	12	3,053,545	164,566	20,548	5	76,395	16,688
Idaho	25	20	1,669,139	102,875	8,919	5	36,341	6,988
Illinois	1,139	739	269,208,936	25,774,168	3,289,585	400	47,270,813	3,418,018
Indiana	255	179	38,417,272	4,292,336	543,723	76	3,070,117	205,580
Iowa	165	115	24,504,396	1,631,824	191,638	50	3,679,597	391,302
Kansas	62	46	5,672,478	426,031	49,249	16	869,995	26,032
Kentucky	125	78	11,461,742	620,800	70,503	47	4,966,882	385,712
Louisiana	95	66	9,758,152	1,125,353	139,432	29	2,638,832	73,882
Maine	70	55	7,582,641	374,468	35,839	15	626,550	48,208
Maryland	157	106	19,362,137	2,496,600	316,738	51	3,025,791	228,495
Massachusetts	502	304	100,383,953	8,474,857	1,073,484	198	17,770,969	1,491,079
Michigan	337	256	77,595,891	12,498,305	1,616,147	81	3,809,755	317,305
Minnesota	283	177	46,124,072	4,551,804	575,045	106	4,383,943	365,083
Mississippi	29	24	1,536,554	83,687	6,652	5	176,389	7,727
Missouri	404	266	61,634,785	5,694,671	709,094	138	9,838,607	682,178
Montana	53	38	3,382,754	274,074	28,923	15	827,654	66,890
Nebraska	81	61	22,651,848	1,869,471	240,810	20	4,243,181	231,794
Nevada	14	9	519,016	48,260	4,345	5	89,269	9,063
New Hampshire	26	17	3,266,192	306,848	38,381	9	419,608	61,536
New Jersey	285	208	44,723,963	4,385,649	551,667	77	6,817,079	832,923
New Mexico	22	9	227,083	18,730	682	13	360,829	36,912
New York	2,441	1,606	739,476,114	50,266,084	6,392,753	935	129,526,788	9,730,559
North Carolina	104	64	7,461,568	564,823	66,012	40	1,831,365	333,059
North Dakota	54	37	2,789,730	167,949	15,287	17	113,873	15,270
Ohio	687	475	152,899,261	18,504,759	2,387,078	212	23,874,926	2,095,670
Oklahoma	101	73	9,554,647	591,050	61,656	28	2,175,998	84,342
Oregon	129	90	11,191,951	839,664	96,769	39	1,115,210	81,797
Pennsylvania	632	418	232,788,744	26,288,927	3,459,864	214	17,075,267	1,969,531
Rhode Island	38	24	9,415,433	1,837,697	233,215	14	1,132,918	238,242
South Carolina	53	25	2,119,594	134,897	15,217	28	1,218,937	41,229
South Dakota	40	30	2,416,778	165,763	18,540	10	601,327	28,695
Tennessee	90	59	13,425,405	1,174,631	147,979	31	3,330,134	351,475
Texas	206	146	26,467,162	2,424,475	283,089	60	5,050,353	277,879
Utah	47	29	4,095,957	313,522	37,873	18	455,721	33,486
Vermont	25	18	1,348,052	127,214	13,624	7	249,467	13,639
Virginia	105	74	14,398,526	1,648,799	210,312	31	1,080,863	82,314
Washington	170	119	17,924,272	1,829,781	223,642	51	1,756,617	108,858
West Virginia	72	46	4,034,435	359,729	40,325	26	2,664,593	89,122
Wisconsin	286	190	33,390,949	3,268,493	404,511	96	6,151,401	536,977
Wyoming	20	17	859,200	34,999	2,066	3	80,265	332
Total	10,545	6,931	2,196,254,298	203,506,969	25,857,691	3,614	351,189,797	31,006,312
1925 ¹	9,920	6,523	1,988,484,745	190,908,952	23,375,358	3,397	293,785,869	29,504,551
1924 ¹	9,618	6,278	1,878,830,893	175,972,060	20,802,013	3,340	287,667,032	28,454,818
1923 ¹	9,223	6,183	1,724,659,092	165,947,105	19,428,950	3,040	260,565,858	23,627,284
1922 ¹	8,710	5,771	1,589,150,238	184,715,665	21,744,873	2,939	257,773,384	23,020,486
1921 ¹	8,432	5,386	1,414,017,240	124,156,590	27,183,366	3,046	307,991,840	26,679,985
1920 ¹	8,088	6,393	1,588,305,025	163,159,986	42,249,644	1,695	172,759,382	13,709,458

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: CHEMICALS AND ALLIED SUBSTANCES

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	95	54	\$22,177,767	\$1,475,541	\$184,916	41	\$4,563,487	\$387,950
Alaska.....								
Arizona.....	8	6	4,134,999	782,301	105,510	2	(2)	(2)
Arkansas.....	35	26	18,648,171	2,005,122	241,094	9	1,645,550	120,209
California.....	366	173	451,413,283	42,384,400	5,676,455	193	78,689,640	7,201,260
Colorado.....	76	37	147,942,603	7,784,419	1,044,517	39	23,562,821	1,002,964
Connecticut.....	79	46	21,869,143	2,249,761	269,647	33	1,815,266	159,700
Delaware.....	37	21	230,214,904	33,560,871	4,490,342	16	3,649,622	1,337,065
District of Columbia.....	22	12	460,909	80,508	9,293	10	147,516	53,250
Florida.....	83	42	14,883,524	1,935,690	253,672	41	2,044,621	390,983
Georgia.....	141	75	19,240,796	1,030,219	118,231	66	10,422,391	618,308
Hawaii.....	2	2	(2)	(2)	(2)			
Idaho.....	4	2	(2)	(2)	(2)	2	(2)	(2)
Illinois.....	582	325	700,108,318	78,011,969	10,299,114	257	29,170,259	3,575,623
Indiana.....	161	94	38,051,858	4,728,727	617,243	67	6,691,833	1,808,255
Iowa.....	90	56	19,459,874	1,618,210	209,927	34	983,041	141,263
Kansas.....	60	40	65,859,203	4,663,398	584,144	20	1,805,581	1,158,745
Kentucky.....	77	47	114,961,494	10,511,596	1,411,662	30	3,346,195	715,942
Louisiana.....	107	52	72,447,475	6,796,831	846,579	55	19,499,106	1,270,019
Maine.....	44	15	2,441,325	217,719	27,354	29	442,060	255,278
Maryland.....	129	75	44,542,099	4,528,672	601,527	54	15,015,655	2,149,625
Massachusetts.....	341	189	244,184,476	17,976,215	2,296,749	152	38,223,114	3,767,130
Michigan.....	191	126	128,982,589	19,860,538	2,652,503	65	4,634,733	567,805
Minnesota.....	105	62	58,505,078	4,717,951	625,045	43	4,648,187	479,716
Mississippi.....	45	30	20,318,991	923,836	109,548	15	4,891,414	273,170
Missouri.....	291	174	128,011,294	11,995,288	1,560,361	117	19,495,302	1,690,037
Montana.....	23	13	10,187,777	1,268,022	161,778	10	3,692,129	123,507
Nebraska.....	37	23	5,022,413	508,101	34,680	14	548,674	55,282
Nevada.....	7	2	(2)	(2)	(2)	5	196,779	16,381
New Hampshire.....	16	8	496,378	97,876	12,513	8	817,726	144,245
New Jersey.....	331	193	166,990,376	12,806,086	1,670,146	138	22,711,848	2,161,201
New Mexico.....	7	4	908,014	132,811	17,233	3	530,295	87,817
New York.....	1,519	834	2,158,660,240	315,712,324	41,341,152	685	213,886,194	16,127,648
North Carolina.....	96	47	18,747,537	842,953	103,824	49	6,278,834	755,066
North Dakota.....	4	1	(2)	(2)	(2)	3	(2)	(2)
Ohio.....	471	297	538,611,337	52,466,191	6,920,242	174	28,862,885	1,678,460
Oklahoma.....	120	69	261,849,949	16,241,746	2,093,352	51	44,642,582	5,535,056
Oregon.....	43	15	1,820,938	127,565	13,242	28	3,374,283	139,724
Pennsylvania.....	572	333	749,743,127	50,407,686	6,630,855	239	51,728,328	3,523,387
Rhode Island.....	48	25	18,519,872	1,135,778	150,080	23	2,170,912	152,592
South Carolina.....	62	28	12,211,520	516,087	64,052	34	5,953,688	427,785
South Dakota.....	8	7	1,037,682	138,217	17,662	1	(2)	(2)
Tennessee.....	54	53	48,736,026	2,371,315	290,170	31	4,909,615	635,106
Texas.....	266	143	647,075,259	54,888,657	7,300,181	123	60,083,500	4,031,608
Utah.....	18	11	9,787,075	1,153,160	154,107	7	301,573	12,621
Vermont.....	11	7	632,657	123,289	15,802	4	136,653	12,169
Virginia.....	92	42	21,883,927	1,813,284	117,092	50	37,334,874	2,899,782
Washington.....	105	39	6,711,908	529,769	51,083	66	1,519,415	494,545
West Virginia.....	50	27	38,370,406	8,138,235	1,094,224	23	2,422,125	944,355
Wisconsin.....	118	71	33,483,789	3,106,648	369,340	47	600,826	129,329
Wyoming.....	7	3	31,015	4,484	237	4	21,854	20,760
States grouped ²			1,907,247	785,120	105,083		39,984	26,271
Total.....	7,286	4,076	7,322,286,642	785,155,156	102,963,663	3,210	768,152,970	69,278,994
1925 ¹	6,962	3,951	6,475,023,641	623,277,471	78,393,092	3,011	590,300,778	82,352,169
1924 ¹	6,601	3,640	5,157,013,861	466,184,064	56,649,624	2,961	733,143,717	76,309,159
1923 ¹	6,317	3,472	4,803,667,811	419,583,646	49,426,373	2,845	1,304,388,021	94,157,796
1922 ¹	6,117	3,512	4,984,114,018	461,221,420	54,506,120	2,605	727,162,737	66,158,378
1921 ¹	5,924	2,502	2,117,210,866	158,217,289	29,597,862	3,422	1,761,669,436	132,881,065
1920 ¹	5,826	3,047	4,538,095,276	441,369,660	98,163,376	2,779	1,027,030,330	96,439,756

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: STONE, CLAY, AND GLASS PRODUCTS

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	44	30	\$5,963,051	\$617,562	\$75,175	14	\$173,149	\$24,920
Alaska.....								
Arizona.....	13	6	181,776	23,969	2,311	7	165,146	13,359
Arkansas.....	20	11	2,591,288	288,749	36,631	9	256,526	24,065
California.....	197	108	65,384,253	11,493,001	1,535,314	89	5,826,592	972,861
Colorado.....	51	26	13,511,994	2,896,712	386,930	25	586,319	122,640
Connecticut.....	62	38	8,696,803	731,859	84,019	24	1,727,387	121,648
Delaware.....	9	4	3,484,500	427,175	56,927	5	158,643	13,841
District of Columbia.....	17	10	3,061,127	430,007	57,004	7	420,677	46,976
Florida.....	87	33	3,450,799	248,644	27,077	54	2,716,379	453,141
Georgia.....	66	50	12,368,920	1,497,688	191,100	16	857,376	59,422
Hawaii.....	2	1	(²)	(²)	(²)	1	(²)	(²)
Idaho.....	10 ¹	3	147,074	17,422	1,785	7	127,733	16,370
Illinois.....	302	196	139,299,066	20,904,369	2,773,811	106	12,539,098	1,065,001
Indiana.....	173	113	53,796,126	7,879,030	1,009,204	60	3,978,421	384,958
Iowa.....	101	45	12,884,609	1,565,141	199,978	56	1,668,426	414,418
Kansas.....	34	23	4,691,274	901,766	116,837	11	736,474	231,270
Kentucky.....	66	47	12,714,706	1,561,876	203,224	19	683,883	83,333
Louisiana.....	27	12	1,354,041	65,713	4,536	15	791,495	124,813
Maine.....	14	7	3,568,803	155,410	19,671	7	192,197	19,546
Maryland.....	80	43	12,567,021	1,366,159	154,904	37	2,945,446	466,957
Massachusetts.....	161	88	49,266,262	6,059,801	802,574	73	3,544,202	370,562
Michigan.....	148	91	34,512,084	5,012,656	658,626	57	5,268,204	741,941
Minnesota.....	104	59	15,654,673	2,045,796	201,386	45	1,403,977	214,790
Mississippi.....	13	10	415,465	21,134	931	3	(²)	(²)
Missouri.....	144	88	52,667,658	6,308,677	838,119	56	7,950,236	1,090,648
Montana.....	18	10	489,143	64,213	6,944	8	214,497	21,384
Nebraska.....	37	23	2,644,106	143,684	14,585	14	393,615	72,129
Nevada.....	1	1	(²)	(²)	(²)			
New Hampshire.....	6	5	1,155,223	42,266	4,431	1	(²)	(²)
New Jersey.....	249	163	75,826,385	6,403,130	822,720	86	9,048,840	997,289
New Mexico.....	5	2	(³)	(³)	(³)	3	14,482	15,103
New York.....	583	384	250,877,290	30,370,983	4,002,009	199	13,717,554	2,063,453
North Carolina.....	58	37	7,780,128	809,773	99,703	21	3,617,588	134,749
North Dakota.....	11	6	321,052	16,131	1,089	5	158,892	74,251
Ohio.....	429	269	164,591,608	25,419,564	3,326,187	160	22,090,138	2,923,288
Oklahoma.....	26	14	2,156,676	126,743	15,005	12	507,273	179,980
Oregon.....	47	23	3,567,237	414,479	50,997	24	1,344,573	204,453
Pennsylvania.....	529	316	355,755,308	42,260,025	5,571,892	213	35,891,944	4,119,015
Rhode Island.....	10	7	798,526	79,124	9,943	3	103,490	24,873
South Carolina.....	21	8	1,331,066	204,076	26,218	13	506,075	33,051
South Dakota.....	17	11	354,338	20,256	766	6	55,406	16,723
Tennessee.....	60	36	21,127,187	3,388,541	451,965	24	1,309,814	199,577
Texas.....	82	44	21,328,678	3,779,987	502,998	38	2,238,474	335,674
Utah.....	23	14	2,453,609	315,042	39,727	9	312,554	33,313
Vermont.....	72	34	4,092,827	217,462	21,307	38	2,744,396	168,327
Virginia.....	70	42	6,572,220	326,692	32,648	28	2,245,721	322,523
Washington.....	75	40	7,537,988	1,116,653	126,024	35	2,688,524	1,674,175
West Virginia.....	108	52	44,362,175	6,138,933	801,146	56	8,561,397	1,193,562
Wisconsin.....	118	78	12,345,777	923,943	110,790	40	2,019,430	184,121
Wyoming.....	6	1	(²)	(²)	(²)	5	161,605	20,768
States grouped ²			318,877	44,868	4,958		212,194	22,779
Total.....	4,606	2,762	1,500,050,797	195,166,284	25,542,126	1,844	164,876,462	22,112,040
1925 ¹	4,454	2,753	1,345,032,439	181,547,186	22,852,708	1,701	156,780,115	17,846,227
1924 ¹	4,356	2,735	1,216,633,248	162,403,306	19,151,889	1,621	166,464,366	17,943,545
1923 ¹	4,201	2,880	1,253,405,678	187,843,942	22,113,441	1,321	110,289,948	14,374,375
1922 ¹	3,890	2,459	1,024,109,961	125,692,094	14,937,925	1,431	148,096,969	16,586,111
1921 ¹	3,681	1,998	733,427,446	69,756,499	12,031,628	1,083	220,329,251	26,259,793
1920 ¹	3,662	2,661	1,239,629,895	151,173,127	37,359,624	1,001	76,509,884	8,287,187

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: METAL AND METAL PRODUCTS

States and Territories	Corporations reporting net income				Corporations reporting no net income			
	Total number of returns	Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	96	59	\$81,866,493	\$9,664,969	\$1,294,967	37	\$4,955,596	\$498,955
Alaska.....	1					1	(²)	(²)
Arizona.....	12	8	628,180	59,004	5,564	4	28,842	6,029
Arkansas.....	18	9	3,358,679	164,593	19,903	9	4,405,280	44,393
California.....	814	448	210,731,674	21,982,914	2,849,301	366	42,820,710	5,483,667
Colorado.....	119	50	12,971,845	1,010,816	125,253	69	2,179,421	379,889
Connecticut.....	618	369	476,895,445	42,387,429	5,550,789	249	33,406,182	7,088,223
Delaware.....	39	21	42,105,726	1,586,959	210,155	18	1,879,065	249,093
District of Columbia.....	36	19	1,398,444	72,992	6,070	17	964,459	83,809
Florida.....	59	41	5,808,880	302,444	31,615	18	2,320,353	269,717
Georgia.....	94	55	19,239,286	2,003,274	261,780	39	4,775,735	462,754
Hawaii.....	9	5	7,050,640	373,830	48,969	4	149,299	14,000
Idaho.....	14	4	1,383,642	110,924	14,601	10	169,440	41,550
Illinois.....	2,285	1,491	1,789,323,810	192,117,108	25,254,199	794	138,515,681	25,283,941
Indiana.....	662	412	414,752,929	33,719,414	4,363,580	250	45,049,325	4,927,301
Iowa.....	262	135	85,981,589	12,708,402	1,659,341	127	12,295,483	1,316,863
Kansas.....	96	54	24,532,550	1,935,087	250,599	42	3,384,466	178,667
Kentucky.....	153	77	45,912,793	3,323,293	419,094	76	11,305,693	1,156,321
Louisiana.....	87	57	12,870,470	803,445	86,941	30	2,548,267	243,992
Maine.....	82	31	3,114,252	198,309	18,830	51	3,461,300	758,514
Maryland.....	200	111	118,535,464	10,424,059	1,351,526	89	13,191,962	1,228,265
Massachusetts.....	1,154	634	435,132,583	48,338,571	6,188,962	520	112,022,446	9,030,346
Michigan.....	1,145	737	4,133,086,655	436,405,568	58,294,157	408	145,139,605	26,851,530
Minnesota.....	336	189	72,360,017	7,232,032	846,421	147	8,566,444	1,230,519
Mississippi.....	17	11	1,777,908	182,424	22,454	6	198,421	25,295
Missouri.....	612	367	216,005,290	19,591,119	2,517,760	245	40,879,353	3,627,414
Montana.....	23	10	514,393	23,575	916	13	241,018	58,528
Nebraska.....	90	46	11,948,813	718,214	83,408	44	2,593,251	250,393
Nevada.....	4	1	(²)	(²)	(²)	3	143,092	51,440
New Hampshire.....	58	33	7,735,687	1,143,940	146,969	25	1,852,296	326,268
New Jersey.....	1,024	600	512,103,492	61,221,600	8,043,980	424	106,678,175	9,653,910
New Mexico.....	5	3	(²)	(²)	(²)	2	(²)	(²)
New York.....	3,454	2,050	3,386,760,952	416,828,945	55,328,734	1,404	409,429,341	35,751,682
North Carolina.....	93	55	9,503,541	638,865	69,170	38	2,684,708	310,233
North Dakota.....	11	6	756,142	77,567	9,262	5	57,153	6,048
Ohio.....	2,057	1,321	1,801,753,903	158,663,944	20,045,401	736	236,541,253	20,358,780
Oklahoma.....	108	74	26,150,526	2,173,286	279,219	34	11,165,292	578,655
Oregon.....	149	73	9,860,238	599,248	63,251	76	3,566,251	589,463
Pennsylvania.....	1,897	1,135	1,646,349,059	201,845,494	26,621,219	762	292,740,144	24,703,503
Rhode Island.....	310	162	124,302,226	10,253,870	1,320,971	148	19,369,483	2,248,432
South Carolina.....	31	13	697,051	32,001	1,456	18	1,082,990	30,951
South Dakota.....	21	11	728,348	33,147	1,510	10	56,720	9,442
Tennessee.....	133	85	36,654,529	3,772,618	384,103	48	4,630,763	501,842
Texas.....	198	125	49,893,950	7,302,380	961,179	73	6,986,992	604,776
Utah.....	47	23	3,340,213	271,016	33,096	24	1,282,418	105,611
Vermont.....	50	29	9,953,085	1,369,532	172,730	21	2,312,238	249,786
Virginia.....	125	63	18,207,163	1,980,828	250,400	62	3,097,721	429,197
Washington.....	305	160	26,438,028	1,456,962	165,529	145	5,177,443	599,153
West Virginia.....	88	53	176,330,976	12,474,626	1,667,896	35	2,931,440	232,468
Wisconsin.....	751	464	581,735,007	73,847,334	9,732,065	287	42,803,008	4,423,218
Wyoming.....	2					2	(²)	(²)
States grouped ²			253,127	19,074	1,875		136,305	19,440
Total.....	20,054	11,989	16,661,792,513	1,803,444,045	237,077,170	8,065	1,792,082,323	192,574,301
1925 ¹	21,529	12,760	17,335,348,231	1,756,753,137	221,972,624	8,769	1,774,903,980	201,444,799
1924 ¹	20,170	11,227	13,947,990,822	1,340,597,253	162,978,504	8,943	1,991,001,583	214,779,005
1923 ¹	16,240	10,168	15,238,954,970	1,427,495,889	160,770,716	6,072	1,361,816,485	178,080,576
1922 ¹	15,874	8,397	7,728,928,651	906,956,106	98,760,109	7,477	2,247,107,674	272,040,369
1921 ¹	15,536	5,468	6,044,372,496	437,366,860	90,307,720	10,068	3,760,766,301	666,001,897
1920 ¹	15,131	10,135	13,479,348,379	1,411,647,483	293,857,791	4,996	1,624,781,989	136,757,073

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

MANUFACTURING: NOT ELSEWHERE CLASSIFIED

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	21	12	\$2,170,941	\$142,365	\$17,488	9	\$364,054	\$71,368
Alaska	1					1	(2)	(2)
Arizona	4	1	(2)	(2)	(2)	3	(2)	(2)
Arkansas	21	14	1,673,806	82,916	8,892	10	877,356	278,136
California	333	154	36,101,846	2,270,681	266,822	179	15,404,789	1,463,766
Colorado	66	27	3,149,673	167,898	14,591	39	710,857	192,631
Connecticut	245	125	69,399,332	7,092,163	890,784	120	19,424,486	1,426,642
Delaware	19	9	4,527,689	281,036	20,474	10	1,488,872	232,869
District of Columbia	24	7	708,920	37,450	3,321	17	577,336	258,925
Florida	36	13	1,873,595	226,319	31,420	23	1,321,134	120,000
Georgia	49	37	8,124,129	497,054	60,496	12	1,923,221	115,018
Hawaii	5					5	32,313	3,276
Idaho	1	1	(2)	(2)	(2)			
Illinois	1,028	616	268,580,930	23,835,598	3,066,396	412	40,352,180	4,393,315
Indiana	282	141	41,791,782	3,994,218	510,034	141	19,743,879	1,386,587
Iowa	129	73	17,665,813	1,943,203	245,384	56	3,404,043	227,083
Kansas	22	8	2,330,730	182,692	23,517	14	267,129	17,352
Kentucky	69	44	9,599,388	585,739	68,546	25	1,227,064	344,524
Louisiana	37	18	1,588,142	177,806	19,910	19	387,104	96,234
Maine	70	29	4,082,220	406,733	49,688	41	2,715,095	210,317
Maryland	115	63	24,820,349	2,252,095	220,312	52	7,063,466	722,540
Massachusetts	534	297	116,692,546	21,182,766	2,778,784	237	25,982,327	2,698,685
Michigan	346	197	86,060,695	7,293,826	941,975	149	9,289,804	1,352,776
Minnesota	178	98	25,679,333	2,672,860	335,884	80	4,151,699	508,956
Mississippi	11	5	951,384	58,984	5,863	6	149,401	59,302
Missouri	308	153	107,689,005	4,390,740	564,036	155	9,550,635	909,128
Montana	15	8	286,601	12,074	368	7	20,151	11,567
Nebraska	30	17	3,522,432	173,053	19,871	13	3,527,155	187,604
Nevada	8	2	(2)	(2)	(2)	6	9,896	2,346
New Hampshire	21	8	2,582,558	129,649	16,134	13	875,912	144,798
New Jersey	407	220	136,006,602	19,708,542	1,856,040	187	37,958,359	2,194,955
New Mexico	5	1	(2)	(2)	(2)	4	12,709	800
New York	2,104	1,124	590,267,087	52,182,624	6,710,113	980	173,099,583	16,045,927
North Carolina	42	22	5,634,165	317,308	38,812	20	2,616,172	722,023
North Dakota	9	4	42,481	1,069		5	40,741	15,502
Ohio	622	369	230,680,940	24,112,422	2,739,776	253	19,744,673	3,335,318
Oklahoma	42	15	1,572,648	92,747	9,123	27	574,619	101,305
Oregon	82	27	1,526,358	76,939	6,063	55	1,614,247	252,819
Pennsylvania	591	336	157,653,466	12,334,773	1,501,872	255	20,363,377	2,346,684
Rhode Island	98	51	11,520,541	669,025	71,119	47	5,948,033	450,640
South Carolina	18	7	595,026	31,468	2,802	11	812,832	106,907
South Dakota	3					3	12,606	5,357
Tennessee	69	33	8,838,206	1,351,465	174,356	36	4,161,630	221,553
Texas	77	40	8,605,396	541,187	66,914	37	2,175,227	280,178
Utah	13	3	151,481	11,221	943	10	181,753	24,246
Vermont	29	13	5,631,595	181,871	62,388	16	4,575,025	240,031
Virginia	52	25	4,951,983	204,285	21,896	27	1,879,157	167,788
Washington	138	52	7,103,436	324,968	33,770	86	2,098,838	264,435
West Virginia	24	12	3,773,456	370,465,237	42,229,447	4,844	798,352,398	86,925,794
Wisconsin	296	148	19,569,977	5,831,608	759,547	148	6,872,850	1,209,002
Wyoming	3	2	(2)	(2)	(2)	1	(2)	(2)
States grouped			283,148	10,940	310		32,345	16,024
Total	8,755	4,681	2,096,034,839	195,636,969	24,348,732	1,074	460,600,317	45,484,274
1925	6,246	3,676	2,009,741,719	173,792,394	21,494,169	2,570	304,214,827	36,733,205
1924	6,772	3,926	2,176,913,775	197,975,248	23,580,176	2,816	491,001,731	57,560,904
1923	11,187	6,664	1,455,159,452	473,420,323	55,265,523	4,523	678,307,774	89,543,060
1922	10,825	5,981	3,546,528,930	370,465,237	42,229,447	4,844	798,352,398	86,925,794
1921	10,292	4,266	2,136,393,002	164,196,817	28,295,849	6,026	1,083,777,026	171,537,751
1920	9,831	5,935	3,610,555,042	435,022,063	91,201,101	3,899	758,250,931	61,710,274

1 Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

2 States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

CONSTRUCTION

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	74	45	\$10,727,958	\$452,376	\$37,092	29	\$1,444,574	\$107,280
Alaska.....	2	1	(²)	(²)	(²)	1	(²)	(²)
Arizona.....	21	11	1,460,167	141,418	12,910	10	168,062	75,389
Arkansas.....	32	14	871,650	59,900	5,934	18	792,902	88,052
California.....	594	328	77,424,240	8,364,719	1,012,234	266	24,201,215	2,759,758
Colorado.....	101	38	5,193,895	241,307	24,125	63	2,854,420	273,983
Connecticut.....	309	189	31,930,094	1,663,889	181,563	120	14,532,878	720,889
Delaware.....	44	28	8,837,105	734,368	87,188	16	1,592,897	520,606
Dist. of Columbia.....	126	78	20,322,276	1,429,860	170,247	48	3,229,327	328,631
Florida.....	447	243	55,086,299	3,949,804	477,054	204	16,304,450	1,732,191
Georgia.....	105	68	15,738,188	1,662,179	193,102	37	3,735,764	240,618
Hawaii.....	15	11	3,248,517	410,156	52,720	4	(²)	(²)
Idaho.....	23	15	3,280,611	98,973	11,236	8	166,840	321,609
Illinois.....	1,200	767	237,181,367	18,558,994	2,288,679	433	39,750,205	3,387,879
Indiana.....	334	180	31,728,792	1,581,544	167,568	154	11,221,036	1,260,259
Iowa.....	148	65	16,502,994	964,649	105,267	83	5,717,547	441,570
Kansas.....	49	26	3,307,349	585,107	72,552	23	2,210,329	292,503
Kentucky.....	141	85	15,457,551	1,459,755	173,965	56	4,361,866	509,945
Louisiana.....	165	95	16,674,200	1,299,931	136,875	70	3,361,014	439,180
Maine.....	89	60	4,706,722	221,531	17,988	29	964,442	67,516
Maryland.....	267	147	30,259,378	2,181,167	250,664	120	5,281,551	555,743
Massachusetts.....	806	486	83,534,950	3,506,715	317,292	320	31,388,474	2,509,515
Michigan.....	551	351	123,042,818	7,459,852	911,299	200	17,222,062	1,551,999
Minnesota.....	323	187	29,881,495	3,196,996	383,381	136	10,629,287	710,822
Mississippi.....	25	15	2,385,574	95,765	10,018	10	584,218	104,721
Missouri.....	540	325	44,838,569	3,545,839	401,906	215	9,637,244	1,355,674
Montana.....	41	17	885,588	112,921	10,886	28	449,310	40,808
Nebraska.....	76	44	11,671,312	1,134,965	143,891	32	2,220,845	194,520
Nevada.....	7	3	(²)	(²)	(²)	3	388,271	13,531
New Hampshire.....	17	12	989,533	43,427	3,208	5	119,738	24,375
New Jersey.....	1,053	700	115,314,937	7,250,065	775,405	353	22,713,141	2,444,352
New Mexico.....	14	6	851,327	97,058	12,376	8	5,343	2,625
New York.....	4,958	3,008	626,386,393	38,433,143	4,347,188	1,950	140,128,224	15,781,296
North Carolina.....	139	81	13,524,942	688,744	70,693	58	6,386,260	372,897
North Dakota.....	25	16	1,786,118	101,595	9,034	9	85,842	5,526
Ohio.....	1,021	623	151,542,331	8,281,435	922,424	398	36,955,362	2,795,851
Oklahoma.....	214	119	19,684,886	2,518,803	303,103	95	7,282,618	1,065,317
Oregon.....	177	99	11,468,305	644,228	69,670	78	2,394,689	478,359
Pennsylvania.....	865	514	272,464,896	28,585,997	3,769,694	351	57,110,010	5,999,730
Rhode Island.....	121	71	11,799,192	371,343	34,427	50	2,758,006	266,464
South Carolina.....	53	29	3,059,036	224,533	22,935	24	965,093	125,462
South Dakota.....	28	20	2,492,498	79,196	7,015	8	45,179	7,834
Tennessee.....	122	68	17,196,617	1,024,614	123,074	54	6,282,556	348,957
Texas.....	259	161	33,215,659	2,620,564	306,881	98	11,083,274	871,818
Utah.....	74	47	5,930,106	939,229	115,636	27	654,151	101,899
Vermont.....	5	4	244,156	9,315	321	1	(²)	(²)
Virginia.....	164	97	34,098,493	2,044,093	241,137	67	3,274,344	368,804
Washington.....	226	111	10,532,670	471,790	37,798	115	4,510,856	914,086
West Virginia.....	134	71	9,151,689	462,441	45,395	63	3,304,026	397,130
Wisconsin.....	425	285	55,688,127	2,512,385	269,219	140	7,880,320	550,785
Wyoming.....	21	11	476,836	42,130	1,486	10	267,186	37,686
States grouped ²			468,687	8,195	278		421,820	44,804
Total.....	16,770	10,075	2,287,547,857	162,569,003	19,146,036	6,695	528,547,998	53,621,248
1925 ¹	15,338	9,701	1,914,194,247	156,490,708	17,580,920	5,637	391,551,860	43,345,993
1924 ¹	13,176	8,701	1,784,698,994	132,704,218	13,911,675	4,475	425,624,680	42,010,538
1923 ¹	12,551	8,151	1,753,796,470	112,003,914	11,438,833	4,400	469,915,480	42,808,544
1922 ¹	11,370	6,997	1,350,514,102	91,724,158	9,652,388	4,373	415,529,862	52,528,638
1921 ¹	10,361	6,641	1,281,614,507	67,335,368	13,594,886	4,320	491,693,680	51,507,351
1920 ¹	9,960	7,010	1,875,949,811	113,552,012	33,179,762	2,950	361,704,293	28,269,391

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

TRANSPORTATION AND OTHER PUBLIC UTILITIES

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	172	104	\$13,323,761	\$2,214,667	\$284,790	68	\$14,883,231	\$525,239
Alaska.....	16	11	577,275	104,725	12,098	5	43,414	2,989
Arizona.....	80	50	4,249,398	390,916	39,796	30	895,635	163,978
Arkansas.....	130	92	14,827,680	1,743,098	218,113	38	6,426,698	1,843,045
California.....	1,115	597	379,048,110	52,008,272	6,849,083	518	69,970,852	6,190,974
Colorado.....	263	122	98,697,306	15,044,712	2,010,434	141	17,097,194	2,763,208
Connecticut.....	311	202	242,097,255	21,957,893	2,932,770	109	3,444,678	363,135
Delaware.....	64	43	50,235,793	6,161,779	824,762	21	4,686,582	552,030
District of Columbia.....	101	66	295,934,283	41,440,129	5,586,363	35	2,463,245	417,906
Florida.....	291	145	64,688,397	7,213,291	944,238	146	6,344,027	1,214,821
Georgia.....	261	173	25,072,449	4,807,596	619,014	88	6,793,764	1,278,683
Hawaii.....	41	31	18,387,987	3,926,728	526,032	10	285,444	75,785
Idaho.....	116	68	5,656,610	762,070	93,724	48	920,462	144,222
Illinois.....	1,489	941	1,393,558,786	137,335,769	18,325,064	548	289,822,105	16,271,409
Indiana.....	685	438	37,762,780	5,564,460	674,565	247	32,190,075	3,047,280
Iowa.....	890	573	45,580,559	6,104,675	743,961	317	7,066,264	1,096,515
Kansas.....	386	258	348,834,561	87,329,627	11,759,224	128	14,003,919	822,445
Kentucky.....	398	252	206,668,740	24,651,595	3,287,585	146	2,936,454	417,915
Louisiana.....	255	151	42,367,980	5,254,680	680,243	104	17,519,080	1,146,961
Maine.....	397	275	56,232,695	5,971,552	759,361	122	3,751,288	717,838
Maryland.....	332	197	384,836,820	45,678,917	6,090,024	135	5,388,419	1,423,194
Massachusetts.....	997	536	443,472,389	63,435,617	8,457,654	371	52,098,506	3,395,823
Michigan.....	562	345	167,623,599	33,681,016	4,600,604	217	80,843,234	7,168,202
Minnesota.....	491	320	375,273,850	39,898,748	5,270,658	171	75,088,584	3,433,166
Mississippi.....	96	71	5,985,207	820,937	98,034	25	509,284	34,782
Missouri.....	779	475	518,535,995	49,776,030	6,631,733	304	33,676,015	2,369,418
Montana.....	181	89	11,617,609	4,124,098	546,879	92	865,622	290,130
Nebraska.....	310	226	21,064,473	3,356,017	426,766	84	2,041,911	132,415
Nevada.....	45	22	1,023,754	67,184	6,418	23	814,405	94,080
New Hampshire.....	114	80	4,651,013	859,683	101,127	34	643,725	198,316
New Jersey.....	810	504	337,367,933	39,279,475	5,202,069	306	12,437,405	3,403,765
New Mexico.....	60	18	668,720	67,244	6,897	42	233,698	79,047
New York.....	4,366	2,564	4,949,303,697	587,888,038	78,033,810	1,802	308,345,920	30,721,596
North Carolina.....	417	239	150,234,450	21,932,478	2,943,173	178	3,988,960	517,835
North Dakota.....	218	123	3,657,962	292,982	28,356	95	774,583	223,699
Ohio.....	1,100	741	248,123,063	45,425,405	5,899,574	359	33,027,357	5,287,934
Oklahoma.....	279	179	53,376,946	9,063,070	1,089,949	100	9,699,800	1,956,669
Oregon.....	521	289	36,567,192	2,979,268	358,371	232	8,230,223	830,632
Pennsylvania.....	1,820	1,178	1,594,445,823	189,750,142	25,292,791	642	43,959,533	7,428,086
Rhode Island.....	117	57	28,978,422	5,792,579	768,418	60	3,382,743	455,409
South Carolina.....	225	123	4,160,889	842,784	100,606	102	5,024,660	449,961
South Dakota.....	246	158	2,991,496	417,432	44,979	88	1,163,322	131,768
Tennessee.....	289	179	79,296,108	11,996,352	1,591,513	110	6,248,688	1,180,819
Texas.....	755	497	162,268,426	20,992,921	2,704,564	258	16,192,053	3,954,834
Utah.....	148	73	15,152,145	682,911	81,469	75	1,863,881	525,044
Vermont.....	109	86	3,731,223	808,139	72,655	23	10,814,512	477,196
Virginia.....	386	245	393,322,952	88,841,398	11,954,241	141	5,098,254	884,688
Washington.....	791	459	65,513,414	7,973,486	973,764	332	11,958,565	1,914,826
West Virginia.....	281	196	83,704,721	12,255,735	1,610,047	85	1,994,810	453,713
Wisconsin.....	795	534	26,092,780	4,233,468	495,294	261	5,074,490	1,156,013
Wyoming.....	89	49	2,396,066	177,938	9,044	40	2,591,412	545,326
Total.....	25,100	15,444	13,518,652,542	1,723,398,621	228,662,641	9,656	1,245,630,785	120,174,173
1925 ¹	23,613	14,862	10,952,508,305	1,468,692,774	186,313,840	8,751	928,339,371	134,744,529
1924 ¹	22,431	14,565	9,099,039,812	1,232,012,201	148,278,140	7,866	1,076,769,026	137,753,364
1923 ¹	21,113	14,269	9,280,705,456	1,257,409,896	150,998,913	6,844	1,246,311,572	125,619,787
1922 ¹	20,511	13,690	8,098,069,972	979,263,568	119,480,757	6,821	1,656,213,294	196,480,421
1921 ¹	19,105	11,831	7,187,369,107	821,871,454	101,021,765	7,274	1,813,387,056	323,368,793
1920 ¹	20,599	12,922	7,775,205,044	829,130,927	98,623,106	7,077	1,377,576,299	150,505,207

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

TRADE

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	1,264	861	\$251,312,342	\$8,006,307	\$883,260	403	\$52,461,455	\$2,490,226
Alaska.....	26	22	3,222,163	135,191	13,347	4	74,949	9,900
Arizona.....	331	223	54,640,128	2,110,122	236,510	108	16,528,468	579,393
Arkansas.....	831	563	167,336,768	4,369,839	472,568	268	39,953,021	2,024,634
California.....	4,192	2,550	1,670,066,442	69,813,256	8,697,804	1,642	432,265,069	20,030,225
Colorado.....	1,507	979	243,470,238	7,171,959	753,285	528	60,612,505	2,556,984
Connecticut.....	1,754	1,131	350,340,215	11,250,439	1,274,917	623	84,835,248	3,634,366
Delaware.....	248	169	56,205,037	3,009,812	370,012	79	9,247,002	404,023
District of Columbia.....	518	326	164,420,411	7,380,312	911,917	192	34,983,411	1,741,813
Florida.....	1,847	1,064	404,987,765	16,673,710	2,022,321	783	131,452,331	9,136,780
Georgia.....	1,633	1,127	364,062,670	10,064,855	1,095,224	506	77,928,569	4,682,292
Hawaii.....	188	128	63,408,455	3,324,175	419,932	60	4,304,072	352,137
Idaho.....	532	381	84,178,013	2,299,548	231,327	151	14,567,695	547,570
Illinois.....	7,865	4,897	3,486,177,195	129,387,223	16,185,632	2,968	642,260,135	23,610,887
Indiana.....	2,737	1,819	533,030,105	21,263,091	2,456,542	918	120,469,061	6,118,655
Iowa.....	2,390	1,623	435,104,476	10,295,480	1,011,722	767	99,375,093	4,177,025
Kansas.....	1,620	1,135	328,601,876	7,794,783	808,493	485	57,907,427	1,848,931
Kentucky.....	1,432	924	239,337,558	8,239,521	896,186	508	86,094,556	2,671,400
Louisiana.....	1,723	1,124	468,368,272	12,304,878	1,386,569	599	119,305,826	5,615,545
Maine.....	1,031	648	130,806,472	3,600,490	346,213	383	42,531,855	1,251,809
Maryland.....	1,159	734	418,793,593	15,275,970	1,896,831	425	71,499,297	3,582,630
Massachusetts.....	5,254	3,062	1,619,556,713	50,182,181	5,979,263	2,202	403,722,333	17,961,604
Michigan.....	3,415	2,291	1,212,932,467	52,354,984	6,540,814	1,124	177,706,817	8,298,074
Minnesota.....	2,959	1,919	789,777,421	22,950,928	2,677,051	1,040	261,017,447	7,847,863
Mississippi.....	7,765	545	128,458,049	3,187,431	310,525	220	29,451,048	1,486,810
Missouri.....	4,266	2,600	1,274,342,530	44,142,594	5,392,531	1,666	328,244,004	12,771,332
Montana.....	673	659	100,464,445	3,036,592	262,680	314	22,178,883	1,216,315
Nebraska.....	1,471	983	352,008,341	9,016,303	1,009,833	488	65,746,994	3,173,676
Nevada.....	139	98	54,655,283	1,704,532	208,784	41	3,975,634	282,687
New Hampshire.....	294	177	43,816,205	1,089,302	108,232	117	11,768,318	724,358
New Jersey.....	3,366	2,200	1,474,072,462	49,961,936	6,431,256	1,166	148,981,462	7,101,298
New Mexico.....	258	181	38,550,211	1,757,505	190,984	77	7,021,937	408,812
New York.....	18,988	11,525	7,644,576,062	293,819,815	36,762,792	7,463	1,725,534,392	85,430,180
North Carolina.....	1,991	1,264	276,730,715	8,801,722	915,048	727	101,612,352	4,923,446
North Dakota.....	1,287	789	100,636,682	2,707,085	218,136	498	34,119,371	1,289,908
Ohio.....	6,150	3,943	1,909,599,207	62,076,268	7,368,043	2,187	394,481,509	17,189,942
Oklahoma.....	1,546	1,052	300,740,301	9,425,650	1,054,354	494	156,699,277	2,685,995
Oregon.....	1,295	778	265,494,306	6,700,508	731,516	517	76,065,742	2,382,609
Pennsylvania.....	4,965	3,035	2,108,823,411	74,227,344	9,182,006	1,930	374,309,884	18,475,721
Rhode Island.....	609	334	168,246,429	5,650,581	679,503	275	49,541,382	2,113,544
South Carolina.....	1,356	714	144,684,466	2,941,621	262,725	642	69,584,649	2,435,167
South Dakota.....	917	526	56,962,456	1,331,126	79,781	391	27,959,941	1,048,024
Tennessee.....	1,461	968	406,685,841	10,303,517	1,142,732	493	156,263,433	5,121,042
Texas.....	3,527	2,336	1,233,392,786	36,072,966	4,288,974	1,191	225,452,477	9,602,074
Utah.....	792	556	129,612,116	3,891,050	405,763	256	33,322,077	1,730,495
Vermont.....	276	195	47,513,526	1,259,107	130,337	81	7,823,691	445,154
Virginia.....	2,025	1,342	340,670,443	10,713,333	1,147,373	683	80,395,640	3,802,030
Washington.....	2,560	1,542	437,088,883	12,766,725	1,405,116	1,018	142,232,790	5,878,772
West Virginia.....	1,213	866	225,845,799	8,490,613	964,433	387	41,581,067	2,531,723
Wisconsin.....	3,394	2,291	624,520,645	19,985,882	2,222,184	1,103	115,611,418	5,181,145
Wyoming.....	345	234	31,235,361	1,177,488	109,265	111	8,029,908	391,034
Total.....	112,705	71,403	33,459,062,756	1,165,557,562	140,522,646	41,302	7,478,473,042	330,998,059
1925.....	109,588	71,910	32,617,031,658	1,254,045,996	145,319,645	37,678	7,229,905,678	287,506,146
1924.....	105,323	68,112	28,625,252,657	1,098,585,578	120,648,795	37,211	6,490,246,892	296,516,827
1923.....	100,646	68,186	26,441,517,568	1,197,926,069	128,536,444	32,460	5,832,623,165	264,797,443
1922.....	95,683	59,791	22,864,939,438	1,014,012,731	107,041,608	35,892	5,811,919,511	318,693,358
1921.....	88,179	42,809	17,570,065,920	571,945,297	96,742,515	45,370	9,774,283,637	626,828,343
1920.....	78,885	52,278	23,915,646,093	911,173,330	192,612,920	26,607	7,597,470,404	339,482,009

1 Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

SERVICE: PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

States and Territories	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	217	143	\$8,912,958	\$709,322	\$65,615	74	\$2,747,975	\$216,534
Alaska	8	2	(²)	(²)	(²)	6	106,753	19,144
Arizona	106	56	3,572,945	383,349	40,878	50	726,695	66,837
Arkansas	129	89	5,128,382	690,976	76,597	40	1,480,840	207,104
California	1,795	869	156,731,054	19,556,196	2,411,805	926	64,654,890	11,254,882
Colorado	502	271	17,494,587	1,390,056	138,849	231	6,361,880	631,429
Connecticut	509	293	31,445,441	2,437,670	280,395	216	9,627,554	848,189
Delaware	87	47	15,535,108	653,814	36,328	40	833,377	186,760
District of Columbia	253	140	17,843,337	1,854,289	224,143	113	6,736,911	1,183,322
Florida	628	270	28,676,434	4,099,749	495,838	358	19,743,441	7,698,551
Georgia	288	193	23,362,043	2,030,826	233,558	95	5,411,256	736,278
Hawaii	32	18	(²)	(²)	(²)	14	472,333	30,536
Idaho	163	93	2,318,471	242,038	18,785	70	791,586	208,555
Illinois	3,060	1,665	292,464,421	27,504,040	3,320,633	1,395	117,282,490	19,354,044
Indiana	715	424	36,093,783	3,177,164	345,707	291	9,042,375	655,838
Iowa	473	258	10,170,937	736,163	58,399	215	9,909,142	715,035
Kansas	206	123	6,678,207	499,590	48,031	83	1,631,197	347,264
Kentucky	414	234	15,592,548	2,219,566	255,606	180	5,134,128	796,884
Louisiana	300	198	22,427,374	2,298,449	254,141	102	4,078,102	309,151
Maine	257	153	10,302,223	727,259	74,559	104	2,276,789	247,533
Maryland	443	244	23,679,930	3,267,704	400,297	199	4,577,205	467,191
Massachusetts	1,410	744	169,412,130	10,760,804	1,319,479	666	34,967,259	3,398,525
Michigan	919	549	90,423,377	10,091,910	1,216,318	370	23,533,676	2,815,975
Minnesota	592	331	32,044,390	2,730,059	298,205	261	10,130,078	859,772
Mississippi	85	50	2,481,215	319,451	34,518	35	820,238	65,960
Missouri	1,141	661	83,955,708	5,985,157	668,851	480	23,094,673	2,355,296
Montana	242	139	7,301,710	1,058,988	124,845	103	1,445,832	232,001
Nebraska	233	132	6,472,763	342,209	23,941	101	6,811,126	454,549
Nevada	38	24	890,025	61,604	4,125	14	134,804	27,345
New Hampshire	76	39	2,903,465	278,461	27,898	37	1,133,016	127,756
New Jersey	1,173	658	68,862,796	6,396,594	712,164	515	23,915,206	2,937,667
New Mexico	73	44	1,626,747	112,357	9,140	29	303,887	118,985
New York	6,802	3,635	979,306,490	104,639,110	13,052,491	3,167	196,775,444	26,570,376
North Carolina	403	187	12,796,981	1,107,598	114,719	216	6,543,759	675,737
North Dakota	134	86	1,471,578	99,103	4,162	48	568,981	48,285
Ohio	1,603	942	108,108,823	9,718,693	1,124,072	661	29,747,271	4,105,619
Oklahoma	366	256	11,377,937	1,148,372	107,647	110	1,735,357	273,856
Oregon	598	298	13,941,303	1,203,294	118,184	300	6,824,252	710,170
Pennsylvania	1,448	795	129,911,072	14,603,380	1,758,567	653	35,155,534	5,048,344
Rhode Island	124	59	7,022,310	439,833	48,166	65	3,043,857	220,881
South Carolina	173	69	2,800,643	161,064	13,989	104	1,794,344	287,956
South Dakota	187	113	1,757,637	132,355	6,371	74	1,030,236	87,764
Tennessee	339	194	16,891,950	1,494,375	166,383	145	4,864,035	355,185
Texas	814	521	42,842,546	4,216,456	430,786	293	9,074,215	1,440,314
Utah	192	113	7,786,132	914,287	95,788	79	1,567,041	202,145
Vermont	71	37	1,694,753	182,709	17,350	34	735,851	44,601
Virginia	377	216	16,179,958	1,422,118	149,367	161	4,164,079	579,458
Washington	879	474	28,269,620	2,264,680	218,583	405	12,432,627	1,634,617
West Virginia	256	130	7,648,456	618,740	58,137	126	4,845,408	901,216
Wisconsin	842	429	38,009,930	3,559,058	286,765	413	10,635,544	940,070
Wyoming	82	47	1,289,925	120,249	9,113	35	727,377	70,256
States grouped ²			4,127,416	319,764	39,808			
Total	32,257	17,755	2,628,039,969	260,981,252	31,040,096	14,502	732,271,926	103,771,742
1925 ¹	28,981	16,571	2,283,167,734	246,426,235	28,466,903	12,410	556,184,645	72,226,325
1924 ¹	26,320	15,495	2,049,142,401	202,165,035	22,130,913	10,825	582,704,474	66,650,042
1923 ¹	25,114	15,482	1,917,929,099	188,368,460	20,376,829	9,632	500,837,285	59,141,170
1922 ¹	23,145	13,494	1,689,958,545	148,366,522	16,262,319	9,651	525,945,947	59,614,683
1921 ¹	19,103	10,694	1,312,596,853	104,872,554	19,269,098	8,409	442,490,733	45,939,035
1920 ¹	17,490	11,914	1,656,790,349	145,490,862	31,547,536	5,576	295,783,511	29,199,368

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

FINANCE: BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES STOCKBROKERS, ETC.

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama	1,281	869	\$33,955,185	\$7,867,631	\$863,566	412	\$4,895,574	\$1,366,628
Alaska	23	12	529,470	152,109	11,287	11	128,893	17,031
Arizona	278	132	4,772,935	683,880	52,376	146	3,783,116	1,345,356
Arkansas	719	517	15,834,832	2,604,576	245,156	202	3,308,627	1,104,199
California	6,168	3,585	997,683,366	103,090,183	12,965,913	2,583	269,082,472	30,134,410
Colorado	1,740	929	48,251,952	6,849,519	727,605	811	21,013,261	4,912,810
Connecticut	1,320	880	267,215,973	19,432,952	2,302,014	440	101,361,189	18,795,100
Delaware	611	367	152,877,600	28,654,225	3,725,773	244	19,355,388	5,869,659
District of Columbia	531	311	38,748,619	8,474,021	1,082,274	220	7,319,585	2,590,170
Florida	5,906	2,326	127,861,730	36,178,071	3,863,185	3,580	115,384,960	41,061,177
Georgia	1,536	855	44,219,750	7,713,227	866,144	681	19,127,265	7,567,185
Hawaii	178	128	11,774,420	3,487,820	447,756	50	1,482,067	181,565
Idaho	425	223	6,802,499	517,695	30,439	202	3,523,853	1,065,906
Illinois	5,012	3,271	942,359,523	107,470,724	13,668,069	1,741	177,001,766	25,040,564
Indiana	3,146	2,232	138,139,129	19,573,510	2,128,122	914	32,262,134	5,721,780
Iowa	2,969	1,623	72,250,456	8,347,605	792,054	1,346	39,413,315	12,955,004
Kansas	1,981	1,196	32,092,342	4,460,187	364,182	785	15,550,375	3,700,485
Kentucky	1,271	956	60,853,407	9,373,811	1,062,826	315	5,678,573	1,665,013
Louisiana	1,512	944	94,927,268	8,573,634	952,459	568	27,674,904	6,681,782
Maine	658	421	59,017,984	3,886,091	448,278	237	5,697,836	672,913
Maryland	1,672	1,072	171,397,701	18,692,567	2,190,203	600	16,855,742	4,921,568
Massachusetts	2,958	1,779	450,245,657	49,301,976	6,162,973	1,179	150,572,049	30,995,011
Michigan	3,932	2,489	289,011,199	49,421,790	5,876,748	1,113	63,229,176	18,194,650
Minnesota	3,581	1,757	147,532,035	12,982,865	1,405,631	1,241	45,614,978	8,854,339
Mississippi	545	355	18,562,509	2,163,749	210,656	190	6,815,087	2,196,776
Missouri	5,154	3,085	200,304,684	29,405,594	3,301,145	2,059	77,407,588	13,712,117
Montana	911	397	8,010,111	1,424,635	110,080	514	7,175,556	1,386,730
Nbraska	1,817	1,065	35,183,753	4,819,134	432,223	752	23,932,088	4,559,624
Nevada	139	85	2,922,114	459,344	46,247	54	844,368	225,271
New Hampshire	264	199	15,599,806	1,582,103	172,003	65	2,844,757	1,733,578
New Jersey	6,332	3,820	353,094,400	81,555,375	9,975,175	2,512	53,142,659	13,279,113
New Mexico	266	117	2,102,189	406,810	35,436	149	2,065,005	1,628,735
New York	31,573	18,652	2,633,730,798	430,589,458	52,620,720	12,921	1,099,346,084	149,432,329
North Carolina	1,624	943	54,165,889	10,099,587	1,173,746	681	12,342,004	3,755,925
North Dakota	1,321	405	11,448,645	2,362,905	49,084	916	8,133,309	2,507,274
Ohio	5,801	3,576	350,636,139	46,912,687	5,431,027	2,225	121,677,176	23,606,314
Oklahoma	1,271	695	26,453,602	3,902,719	392,619	576	17,237,393	4,051,430
Oregon	1,540	781	21,611,543	4,549,762	467,487	759	16,512,715	5,698,970
Pennsylvania	4,801	3,275	809,130,450	101,612,212	12,792,778	1,526	136,202,304	17,632,148
Rhode Island	570	371	32,430,038	4,834,790	570,865	199	19,814,464	3,616,784
South Carolina	1,158	469	14,064,526	1,675,614	157,347	689	8,241,282	3,288,719
South Dakota	1,020	365	5,273,299	627,449	36,023	655	7,353,639	2,105,842
Tennessee	1,183	812	54,222,228	8,791,264	988,972	371	20,041,195	2,361,444
Texas	3,113	1,978	128,647,363	22,314,444	2,482,588	1,135	35,400,472	11,024,756
Utah	630	404	32,625,150	2,951,432	309,932	226	14,407,355	1,788,788
Vermont	186	147	14,879,753	2,106,902	246,630	39	1,549,859	739,827
Virginia	1,937	1,158	54,444,947	11,782,123	1,316,825	779	14,346,485	3,789,826
Washington	2,601	1,465	68,974,895	9,357,799	954,832	1,136	31,803,588	6,158,857
West Virginia	1,302	852	31,793,385	7,191,616	799,495	450	14,742,287	2,268,045
Wisconsin	3,672	2,301	164,075,986	25,007,870	2,858,392	1,371	25,445,269	9,072,624
Wyoming	294	163	4,001,283	614,738	47,416	131	1,795,162	466,573
Total	130,433	76,819	9,356,744,267	1,336,892,784	160,214,776	53,614	2,942,935,998	528,032,344
1925 ¹	115,947	73,246	8,503,186,306	1,523,823,240	179,948,691	42,701	2,013,582,179	456,219,056
1924 ¹	104,761	67,089	6,766,187,881	995,123,931	109,444,007	37,672	2,305,943,359	460,596,529
1923 ¹	96,772	62,654	5,488,238,992	868,083,415	95,114,379	34,118	2,975,878,948	410,813,152
1922 ¹	91,105	58,646	7,148,710,071	887,834,693	99,097,400	32,459	1,783,176,886	397,660,887
1921 ¹	82,858	54,122	5,797,975,438	739,296,805	76,271,592	28,736	1,753,120,702	363,165,913
1920 ¹	78,962	55,484	6,721,199,029	933,304,119	119,001,606	23,418	1,668,375,486	293,936,196

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

TABLE 16.—Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued

NOMINAL CONCERNS—NATURE OF BUSINESS NOT GIVEN

States and Territories	Total number of returns	Corporations reporting net income			Corporations reporting no net income			
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
Alabama.....	101	8	\$303,533	\$7,949	\$128	93	\$88,999	\$20,029
Alaska.....	2					2		
Arizona.....	81	1	(2)	(2)	(2)	80	1,621	9,499
Arkansas.....	75	8	292,839	24,536	1,653	67	830,262	82,808
California.....	774	27	1,189,734	376,037	48,015	747	1,279,309	574,154
Colorado.....	313	11	364,818	19,315	1,185	302	41,534	12,551
Connecticut.....	234	18	422,413	14,237	70	216	153,972	19,899
Delaware.....	101	8	846,198	14,255	986	93	316,167	63,151
District of Columbia.....	69	6	56,179	10,523	529	63	3,925	2,516
Florida.....	439	24	807,689	48,771	2,975	415	1,403,441	490,578
Georgia.....	105	13	642,003	108,467	12,437	92	47,815	124,326
Hawaii.....	6					6	(2)	(2)
Idaho.....	75	6	39,866	9,459	135	69	10,017	9,311
Illinois.....	837	37	2,218,115	104,739	7,676	800	327,069	312,014
Indiana.....	395	16	223,352	16,749		379	540,856	141,185
Iowa.....	367	19	2,780,164	32,858	2,875	348	79,805	52,300
Kansas.....	94	5	23,077	15,741	1,402	89	6,903	6,229
Kentucky.....	142	15	123,133	17,398	609	127	234,331	117,374
Louisiana.....	174	17	240,694	42,868	3,059	157	151,389	43,664
Maine.....	152	9	206,272	5,903		143	338,406	49,034
Maryland.....	305	12	90,962	55,464	6,700	293	119,503	117,884
Massachusetts.....	431	23	214,985	27,573	949	408	656,445	695,385
Michigan.....	487	16	103,304	12,208		471	414,953	289,590
Minnesota.....	570	22	181,912	24,369	503	548	553,898	121,275
Mississippi.....	41	5	304,025	84,138		36	29,764	4,026
Missouri.....	595	12	366,969	52,789	4,695	583	130,419	89,846
Montana.....	393	8	33,077	4,101		385	14,729	4,429
Nebraska.....	87	5	61,841	24,460	1,654	82	204,528	38,472
Nevada.....	30	3	619,002	24,447	4,865	27	61,676	28,309
New Hampshire.....	29	3	13,473	4,925	227	26	2,904	3,133
New Jersey.....	441	40	1,246,957	105,198	8,003	401	365,438	125,658
New Mexico.....	77	2	(3)	(2)	(2)	75	5,498	1,372
New York.....	2,081	196	4,641,871	501,025	36,678	1,885	3,616,006	852,991
North Carolina.....	198	15	215,266	23,255	1,005	183	366,878	105,699
North Dakota.....	160	4	49,582	4,148	48	156	73,815	49,877
Ohio.....	518	42	1,085,041	86,237	7,249	476	1,261,468	278,794
Oklahoma.....	244	6	323,315	11,839	888	238	1,621,903	27,334
Oregon.....	347	16	820,367	23,740	92	331	169,410	319,570
Pennsylvania.....	962	41	2,490,123	234,039	21,337	921	349,087	305,539
Rhode Island.....	90	7	80,283	21,220	2,236	83	362,262	82,984
South Carolina.....	121	7	47,186	2,391		114	221,174	38,538
South Dakota.....	157	4	56,926	2,424		153	32,057	2,123
Tennessee.....	168	12	366,155	40,779	3,466	156	133,797	236,347
Texas.....	241	9	608,786	63,432	6,665	232	165,186	98,941
Utah.....	96	13	146,584	12,972	246	83	55,065	49,990
Vermont.....	24	4	547,158	10,680		20	35,389	17,045
Virginia.....	135	13	310,219	31,893	2,765	122	77,249	23,759
Washington.....	539	14	152,412	12,651	55	525	94,162	28,039
West Virginia.....	156	8	403,925	18,901	1,118	148	47,132	33,027
Wisconsin.....	561	27	669,689	188,685	22,966	534	474,172	73,705
Wyoming.....	51	3	263,886	17,850	1,702	48	214	12,629
States grouped ²			28,662	6,032	257		20	80
Total.....	14,871	840	27,393,023	2,603,704	220,101	14,031	17,572,022	6,286,912
1925 1.....	13,544					13,544		1,956,113
1924 1.....	26,439					26,439	326,841	73,332
1923 1.....	26,250					26,250	625	803,110
1922 1.....	30,283	12	16,274	1,172		30,271	330,710	271,806
1921 1.....	27,780					27,780	52,024	16,761
1920 1.....	31,760	1,957	90,374,598	13,122,256	841,959	29,803	211,021,480	76,773,273

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47-49. Fiscal year returns are included.

² States grouped to conceal identity of taxpayer.

TABLE 16.—*Corporation returns distributed by States and Territories, showing for major industrial groups, the number, gross income, net income, and tax paid of corporations reporting net income; and the number, gross income, and deficit of corporations reporting no net income—Continued*

COMBINATIONS—PREDOMINANT INDUSTRY NOT DEFINED

Year	Total number of returns	Corporations reporting net income				Corporations reporting no net income		
		Number of returns	Gross income	Net income	Tax	Number of returns	Gross income	Deficit
1926 ¹								
1925 ²	5,320	1,757	\$213,078,732	\$20,385,699	\$2,277,058	3,563	\$108,934,162	\$15,203,776
1924 ²	3,957	1,662	358,756,223	26,014,701	2,361,006	2,295	95,373,013	18,533,476
1923 ²	3,419	1,713	607,185,982	50,071,077	5,209,962	1,706	191,441,708	24,345,929
1922 ²	2,116	1,078	326,940,929	38,850,617	4,441,639	1,038	164,220,112	18,566,276
1921 ²	2,879	1,201	379,619,547	27,088,612	3,075,506	1,678	438,605,604	65,509,712
1920 ²	3,108	1,436	665,011,090	66,902,914	5,962,591	1,672	467,950,836	34,527,084

¹ Classified as to industry.

² Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 47—49. Fiscal year returns are included.

TABLE 17.—*Corporation returns—Distribution of number of returns, net income and net deficit by size of net income and net deficit, by major industrial groups*

[Income returned for the calendar year ended Dec. 31, 1926]¹

Reporting net income: Size of net income—	All corporations			Agriculture and related industries			Mining and quarrying			All manufactures			Food products, beverages, and tobacco			Textiles and textile products			Leather and leather products			Rubber and rubber goods		
	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount		
																							Manufacturing	
Under \$2,000.....	118,092	\$104,121,718	2,607	\$2,222,926	2,706	\$2,018,531	19,460	\$18,198,907	3,081	\$3,476,151	2,958	\$2,854,103	487	\$454,505	121	\$106,045								
\$2,000 to \$5,000.....	50,915	160,215,419	881	2,768,955	570	2,481,822	9,508	30,259,407	1,674	5,324,792	1,410	4,428,454	248	796,288	42	135,348								
\$5,000 to \$10,000.....	28,363	201,434,466	540	3,400,788	6,206	3,893,789	6,206	44,402,375	1,052	7,543,068	831	5,909,629	167	1,187,122	31	215,239								
\$10,000 to \$25,000.....	26,463	424,743,533	383	6,109,710	705	11,550,031	7,553	124,712,971	1,268	19,610,836	951	15,809,447	198	3,268,783	41	677,146								
\$25,000 to \$50,000.....	15,250	505,981,193	160	3,778,343	460	16,701,629	4,281	153,947,979	1,209	21,739,781	572	20,782,501	113	3,990,300	29	1,061,899								
\$50,000 to \$100,000.....	8,748	612,009,482	96	6,493,910	330	23,283,992	3,321	234,059,544	448	31,232,726	415	29,187,353	77	5,382,786	25	1,817,695								
\$100,000 to \$250,000.....	5,996	917,880,867	48	7,260,430	264	42,043,813	2,603	402,616,662	326	49,910,491	343	53,501,033	63	10,088,131	19	2,782,819								
\$250,000 to \$500,000.....	2,137	749,611,283	19	6,692,082	114	41,294,984	1,041	366,324,583	105	36,824,013	125	44,163,750	45	15,846,017	15	5,865,746								
\$500,000 to \$1,000,000.....	1,100	759,354,667	9	6,339,988	49	35,726,301	574	397,073,274	59	42,217,428	66	46,947,026	8	5,817,262	11	7,526,787								
\$1,000,000 to \$5,000,000.....	883	1,769,642,841	3	(?)	55	125,195,874	441	876,077,860	59	132,339,626	36	(?)	6	(?)	4	(?)								
\$5,000,000 and over.....	214	3,468,407,420	1	(?)	13	151,637,470	106	1,847,016,544	18	242,196,260	1	(?)	1	(?)	1	(?)								
Classes grouped? ²			23,804,439									91,066,021					27,027,480							
Total reporting net income.....	258,134	9,673,402,889	4,698	70,811,571	6,006	455,798,286	55,094	4,494,790,106	9,239	592,440,172	7,708	314,649,317	1,413	73,858,674	339	37,500,977								
Reporting no net income: Size of deficit—																								
Under \$25,000.....	183,538	622,156,073	5,551	19,285,537	11,947	30,896,402	33,504	193,831,600	5,606	24,206,546	4,602	24,543,284	849	5,023,394	250	1,458,766								
\$25,000 to \$100,000.....	10,630	497,909,273	364	17,020,675	983	47,274,598	3,561	171,039,723	527	22,450,547	784	38,414,512	177	8,916,075	44	2,116,233								
\$100,000 to \$500,000.....	2,619	520,867,843	69	11,902,943	276	53,422,690	908	180,824,402	116	22,334,517	286	59,626,530	50	11,630,600	34	7,847,045								
\$500,000 to \$1,000,000.....	251	178,364,712	3	2,302,645	24	16,457,768	117	83,691,819	8	3,285,369	44	29,257,267	1	(?)	9	5,800,970								
\$1,000,000 to \$2,000,000.....	94	124,482,493	2	(?)	4	12,442,137	34	43,111,777	7	2,408,042	6	(?)	1	(?)	3	(?)								
\$2,000,000 to \$3,000,000.....	28	66,305,016	1	(?)	9	4,500,955	14	32,157,387	2	16,472,462	2	(?)	1	(?)	1	(?)								
\$3,000,000 to \$4,000,000.....	12	41,221,059	1	(?)	6	20,797,691	6	20,797,691	2	6,858,268	2	(?)	1	(?)	1	(?)								
\$4,000,000 to \$5,000,000.....	6	26,887,189	1	(?)	3	13,611,698	3	13,611,698	2	8,752,523	2	(?)	1	(?)	1	(?)								
\$5,000,000 and over.....	8	90,516,644	1	(?)	3	38,620,479	3	38,620,479	1	(?)	1	(?)	1	(?)	1	(?)								
Classes grouped? ²			5,153,326									20,007,231					1,865,819							
Total reporting deficit.....	197,186	2,168,710,302	5,990	55,665,126	13,246	183,473,862	38,150	786,686,836	6,266	95,308,802	5,728	195,164,316	1,078	27,435,888	341	24,704,094								
Grand total—Net income less deficit.....	455,320	7,504,692,587	10,688	15,146,445	19,252	272,324,424	93,244	3,708,103,270	15,505	497,131,370	13,436	119,485,001	2,491	46,422,786	680	12,736,883								

² Classes grouped to conceal the amount and identity of taxpayers.

¹ Fiscal year returns are included. See pp. 1 and 21.

Manufacturing - Continued

Distribution

Reporting net income:

Size of net income—

Reporting net income: Size of net income—	Lumber and wood products		Paper, pulp, and products		Printing and publishing		Chemicals and allied substances		Stone, clay, and glass products		Metal and metal products		All other manufacturing industries	
	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount	Num-ber of re- turns	Amount
Under \$2,000	1,337	\$1,291,299	304	\$311,154	3,064	\$2,727,186	1,398	\$1,100,110	894	\$1,086,261	3,358	\$3,094,224	1,858	\$1,697,869
\$2,000 to \$5,000	804	2,616,396	194	615,864	1,315	4,148,523	576	1,448,372	450	1,480,392	1,908	6,323,757	814	2,544,221
\$5,000 to \$10,000	583	3,177,170	151	1,078,528	761	3,416,637	389	2,845,362	317	2,278,510	1,394	10,060,228	530	3,831,882
\$10,000 to \$25,000	732	12,168,388	237	3,873,620	824	13,590,754	552	9,352,945	401	6,678,940	1,833	30,432,050	576	9,280,062
\$25,000 to \$50,000	446	16,196,728	139	3,661,386	386	13,731,150	335	12,237,431	240	8,498,244	1,045	37,639,202	347	12,459,357
\$50,000 to \$100,000	316	21,728,636	123	8,668,113	261	18,746,530	322	22,995,802	194	13,417,609	883	62,797,734	257	18,094,560
\$100,000 to \$250,000	252	37,853,979	98	15,762,595	149	30,357,114	229	36,352,193	137	20,225,018	751	116,041,257	186	29,240,032
\$250,000 to \$500,000	63	21,901,172	52	18,407,085	59	20,443,664	110	37,577,827	53	18,608,068	356	126,808,014	58	19,814,287
\$500,000 to \$1,000,000	19	25,509,256	25	16,796,335	33	22,591,810	73	48,192,772	33	21,977,327	198	139,328,068	29	20,169,203
\$1,000,000 to \$5,000,000	14	(⁽¹⁾)	20	38,719,577	26	44,353,129	68	134,215,510	30	66,831,224	155	310,334,024	23	35,047,263
\$5,000,000 and over	1	(⁽¹⁾)	2	10,515,354	3	27,410,472	24	478,480,832	4	33,584,751	48	960,585,487	3	43,458,233
Classes grouped ²		29,616,908												
Total reporting net income	4,591	172,971,932	1,365	120,459,611	6,931	203,506,969	4,070	785,155,156	2,762	195,166,284	11,989	1,803,444,045	4,681	195,636,969

Reporting no net income:

Size of deficit—

Under \$25,000	2,668	15,333,057	554	2,993,524	3,399	12,387,132	2,807	11,060,748	1,673	7,476,986	7,389	74,420,629	3,707	14,327,644
\$25,000 to \$100,000	480	23,051,059	81	3,597,434	176	7,884,380	290	13,516,126	141	6,011,842	565	28,800,273	296	14,350,908
\$100,000 to \$500,000	115	21,909,620	20	3,736,081	36	7,064,092	22	5,283,799	27	5,283,799	70	19,246,206	6	12,243,943
\$500,000 to \$1,000,000	2	3,401,596	4	6,035,009	1	(⁽¹⁾)	2	4,138,072	3	3,339,413	11	15,374,330	2	2,187,801
\$1,000,000 to \$2,000,000	1	(⁽¹⁾)	2	10,515,354	3	27,410,472	24	478,480,832	4	33,584,751	48	960,585,487	3	43,458,233
\$2,000,000 to \$5,000,000														
\$5,000,000 and over														
Classes grouped ²		5,500,455												
Total reporting deficit	3,271	63,195,767	639	14,362,048	3,614	31,006,312	3,210	69,278,994	1,844	22,112,040	8,065	192,574,301	4,074	45,484,274

Grand total—Net income less deficit.....

7,862,603,776,165 2,024,106,097,563 10,545,172,500,657 7,286,715,876,162 4,606,173,054,244 20,054 1,610,869,744 8,755,150,152,695

² Classes grouped to conceal the amount and identity of taxpayers.

TABLE 17.—*Corporation returns—Distribution of number of returns, net income and net deficit by size of net income and net deficit, by major industrial groups—Continued*

Construction		Transportation and other public utilities		Trade		Service—professional, amusement, hotels, etc.		Finance—banking, insurance, real estate and holding companies, stockholders, etc.		Nominal concerns—nature of business not given		
Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	Number of returns	Amount	
Distribution												
Reporting net income:												
Size of net income—												
Under \$25,000.....	4,506	\$4,011,762	8,814	\$6,253,713	31,471	\$28,786,304	9,698	\$7,823,573	38,165	\$34,361,622	665	\$444,380
\$25,000 to \$50,000.....	2,296	7,099,639	2,357	7,501,986	16,692	52,526,494	3,193	9,962,647	15,132	47,357,808	89	256,631
\$50,000 to \$100,000.....	1,126	7,928,652	1,249	8,842,423	8,789	62,063,094	1,710	12,221,801	8,212	58,270,249	46	311,295
\$100,000 to \$250,000.....	1,096	17,974,700	1,269	20,339,941	5,850	91,736,667	1,002	25,616,311	7,977	126,751,708	22	350,474
\$250,000 to \$500,000.....	476	16,474,437	532	18,877,316	5,170	140,887,022	721	25,309,458	3,440	121,202,927	10	362,082
\$500,000 to \$1,000,000.....	208	21,143,189	403	28,243,949	1,888	131,737,744	425	28,690,888	1,980	137,992,970	5	361,796
\$1,000,000 to \$250,000.....	196	28,863,439	325	32,139,397	1,023	154,396,473	270	40,180,112	1,235	189,920,792	2	(¹)
\$250,000 to \$500,000.....	51	17,549,830	160	55,403,065	1,298	102,897,982	71	23,077,779	382	133,741,079	1	(¹)
\$500,000 to \$1,000,000.....	18	11,870,087	125	85,862,281	119	79,419,523	38	24,775,420	168	118,287,793	—	—
\$1,000,000 to \$5,000,000.....	10	13,906,584	148	324,555,812	91	168,744,722	25	44,299,784	110	213,075,128	—	—
\$5,000,000 and over.....	2	15,841,084	6	1,115,378,138	12	146,161,535	2	16,423,979	18	155,930,708	—	—
Classes grouped ?.....	—	—	—	—	—	—	—	—	—	—	—	—
Total reporting net income.....	10,975	162,569,003	15,444	1,723,398,621	71,403	1,165,557,562	17,755	200,981,252	76,819	1,336,892,784	840	2,603,704
Reporting no net income:												
Size of deficit—												
Under \$25,000.....	6,308	23,613,011	9,030	22,807,151	38,943	154,431,070	13,807	39,348,489	50,459	135,220,055	13,989	2,732,698
\$25,000 to \$100,000.....	49	14,460,279	416	19,839,410	1,965	89,267,628	563	26,014,594	2,377	111,045,284	36	1,888,082
\$100,000 to \$500,000.....	41	8,304,543	171	36,916,415	340	61,758,491	120	24,650,961	680	135,181,257	6	1,676,132
\$500,000 to \$1,000,000.....	1	(¹)	26	18,143,081	14	10,121,662	6	4,270,895	60	42,700,010	—	—
\$1,000,000 to \$2,000,000.....	—	—	10	11,007,525	2	11,007,525	4	5,754,777	27	36,888,547	—	—
\$2,000,000 to \$5,000,000.....	1	(¹)	2	(¹)	2	4,411,683	1	(¹)	3	7,084,888	—	—
\$5,000,000 to \$4,000,000.....	1	(¹)	1	(¹)	—	—	—	—	—	—	—	—
\$4,000,000 to \$5,000,000.....	—	—	—	—	—	—	—	—	—	—	—	—
\$5,000,000 and over.....	—	—	—	—	—	—	—	—	—	—	—	—
Classes grouped ?.....	—	—	—	—	—	—	—	—	—	—	—	—
Total reporting deficit.....	6,695	53,621,248	9,656	120,174,173	41,302	330,998,059	14,502	103,771,742	53,614	528,032,344	14,031	6,286,912
(Grand total—Net income less deficit.....)	16,770	108,947,755	25,100	1,603,224,448	112,705	834,559,503	32,257	157,209,510	130,433	808,860,440	14,871	3,683,208

¹ Deficit.

² Classes grouped to conceal the amount and identity of taxpayers.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto

(Balance sheet as of Dec. 31, 1926, or at close of fiscal year nearest thereto.)

ALL INDUSTRIES

Size of net income	Number of balance sheets tabulated	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of States or possessions				
Under \$5,000	138,440	\$1,225,415,652	\$989,973,906	\$1,693,342,015	\$1,557,181,570	\$109,561,217	\$18,216,458	\$267,069,768	\$4,943,944,947	\$5,825,425,516	\$16,630,161,049	
\$5,000 to \$10,000	26,732	595,930,000	227,967,699	716,896,062	675,614,770	65,579,177	8,869,817	190,232,797	1,907,951,468	2,842,595,664	7,231,637,463	
\$10,000 to \$50,000	40,646	2,238,720,493	838,200,798	2,330,981,312	2,254,708,478	283,358,609	43,575,961	843,701,424	5,919,166,089	7,106,461,047	21,858,874,211	
\$50,000 to \$100,000	8,561	1,098,422,929	402,946,312	1,156,955,354	1,181,833,082	145,281,150	18,456,950	350,508,343	3,267,399,269	4,628,056,346	12,249,859,765	
\$100,000 to \$250,000	5,910	1,465,227,661	498,179,620	1,462,307,395	1,566,918,170	197,869,625	23,711,593	576,300,633	5,897,883,352	5,604,960,650	17,293,358,699	
\$250,000 to \$500,000	2,117	1,358,886,951	293,730,072	1,010,256,810	1,188,632,683	125,133,536	18,847,421	496,192,436	4,870,150,274	4,389,046,282	13,720,876,465	
\$500,000 to \$1,000,000	1,089	1,300,731,582	258,410,820	987,798,114	1,219,821,225	119,395,131	12,847,709	359,616,072	5,063,302,907	6,015,569,473	15,337,493,033	
\$1,000,000 to \$5,000,000	877	1,882,288,835	368,948,617	1,911,276,022	2,719,676,735	277,874,154	20,214,251	1,146,288,154	14,693,976,508	13,048,275,225	36,068,818,501	
\$5,000,000 and over	209	2,970,389,913	758,693,092	1,982,306,910	4,352,994,572	248,748,874	9,444,202	1,147,880,609	31,337,084,534	17,463,617,110	60,271,159,811	
Reporting net income	224,581	14,136,014,025	4,607,050,936	13,252,119,994	16,717,381,285	1,572,801,473	174,184,362	5,377,890,231	77,870,859,378	66,924,007,313	200,632,238,907	
Reporting no net income	134,868	2,665,517,382	4,118,215,447	3,574,223,626	4,221,645,541	429,396,601	53,353,212	1,084,877,472	19,652,600,712	15,744,615,189	49,546,445,382	
Grand total	359,449	16,801,531,607	6,725,266,383	16,826,343,620	20,939,026,826	2,002,198,074	229,537,574	6,462,697,703	97,523,460,090	82,668,622,502	250,178,684,379	

Size of net income	Liabilities						Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common					
Under \$5,000.....	\$1,569,584,874	\$1,313,091,452	\$1,239,126,866	\$5,430,773,613	\$594,957,296	\$4,844,565,125	\$1,989,741,591	\$351,679,768	\$1,638,061,823		
\$5,000 to \$10,000.....	541,727,484	415,094,165	491,721,600	2,869,709,464	317,377,072	1,797,024,830	926,060,733	127,077,885	798,982,848		
\$10,000 to \$50,000.....	1,640,861,692	1,134,643,851	1,325,782,179	7,037,776,850	1,087,798,604	5,920,806,190	3,891,953,148	180,750,303	3,711,202,845		
\$50,000 to \$100,000.....	704,859,215	574,623,143	730,092,055	4,182,534,480	795,933,397	3,032,841,319	2,305,418,027	76,442,471	2,228,976,156		
\$100,000 to \$250,000.....	853,909,041	602,568,137	1,710,771,154	5,207,611,538	1,533,585,977	4,369,368,706	3,094,229,615	78,085,469	2,985,544,146		
\$250,000 to \$500,000.....	523,555,515	465,438,034	1,475,907,886	4,375,932,503	1,130,496,085	3,320,373,801	2,481,480,012	52,307,371	2,429,172,641		
\$500,000 to \$1,000,000.....	366,271,368	489,033,347	1,419,065,306	6,129,833,713	1,073,777,087	3,299,984,304	2,618,764,628	59,236,720	2,559,527,908		
\$1,000,000 to \$5,000,000.....	774,787,972	1,037,118,182	5,226,365,144	11,030,838,084	3,181,601,444	9,084,565,479	5,795,208,074	61,665,878	5,733,542,196		
\$5,000,000 and over.....	844,266,619	1,242,286,529	2,226,195,373	26,717,763,459	3,289,046,889	15,158,340,272	10,878,620,889	85,360,219	10,793,260,670		
Reporting net income.....	7,819,823,780	7,273,898,840	15,845,027,563	72,982,773,704	13,004,573,851	50,827,870,026	33,951,477,317	1,073,306,084	32,878,271,233		
Reporting no net income.....	5,384,546,288	3,563,647,558	5,956,013,401	12,092,899,756	1,141,547,996	16,088,765,286	5,202,948,898	3,483,923,771	1,719,025,097		
Grand total.....	13,204,370,068	10,837,546,398	21,801,040,964	85,075,673,460	17,146,121,847	67,516,635,312	39,154,426,185	4,557,129,855	34,597,296,330		

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

TABLE 18. — Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

Size of net income	Number of balance sheets tabulated	Assets										Total
		Cash ²	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of States or possessions				
Under \$5,000	2, 519	\$5, 554, 410	\$9, 842, 137	\$22, 970, 552	\$45, 216, 765	\$205, 743	\$132, 714	\$193, 331	\$150, 903, 137	\$37, 822, 038	\$272, 840, 827	
\$5, 000 to \$10, 000	430	2, 243, 796	1, 914, 229	5, 177, 201	8, 677, 146	26, 883	3, 983	140, 522	41, 062, 872	3, 096, 842	68, 343, 374	
\$10, 000 to \$50, 000	542	8, 009, 441	9, 074, 566	14, 849, 730	30, 660, 654	290, 214	58, 332	3, 730, 753	128, 840, 414	42, 281, 410	237, 795, 494	
\$50, 000 to \$100, 000	94	4, 016, 281	3, 948, 902	10, 377, 845	13, 252, 987	117, 476	5, 153	631, 488	43, 129, 214	21, 156, 807	96, 636, 153	
\$100, 000 to \$250, 000	47	3, 463, 284	4, 864, 004	12, 841, 676	7, 464, 607	862, 975	125, 000	988, 638	53, 679, 772	41, 415, 688	127, 705, 654	
\$250, 000 to \$500, 000	19	3, 059, 766	927, 564	5, 707, 219	2, 535, 328	655, 450	187, 050	1, 643, 887	38, 597, 694	16, 083, 663	69, 397, 621	
\$500, 000 to \$1, 000, 000	9	3, 399, 115	3, 560, 405	2, 285, 506	5, 692, 291	110, 510	190, 308	355, 450	27, 315, 506	15, 404, 697	58, 103, 480	
\$1, 000, 000 to \$5, 000, 000	3	2, 890, 311	530, 621	1, 457, 800	2, 022, 185	826, 872	190, 308	826, 316	15, 207, 443	20, 155, 461	44, 107, 317	
Reporting net income	3, 663	34, 636, 414	34, 662, 428	75, 677, 529	115, 491, 963	3, 096, 123	702, 540	8, 510, 365	498, 736, 052	203, 416, 606	974, 930, 020	
Reporting no net income	4, 018	12, 751, 368	35, 616, 975	46, 240, 235	2, 140, 872	404, 288	248, 738	3, 182, 723	743, 681, 712	230, 832, 049	1, 075, 098, 960	
Grand total	7, 681	47, 387, 782	70, 279, 403	121, 917, 764	117, 632, 835	3, 500, 411	951, 278	11, 693, 088	1, 242, 417, 764	434, 248, 655	2, 060, 028, 980	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$50,454,256	\$19,663,466	\$11,429,234	\$11,176,643	\$8,244,327	\$142,962,842	\$40,409,033	\$11,498,974	\$28,910,059
\$5,000 to \$10,000.....	11,608,076	3,892,226	2,613,141	1,469,062	2,350,030	33,261,621	14,773,024	1,623,706	13,149,318
\$10,000 to \$50,000.....	26,028,104	10,442,757	6,321,199	35,397,854	7,267,481	107,047,303	54,273,006	8,982,210	45,290,796
\$50,000 to \$100,000.....	10,930,305	6,618,533	2,643,074	5,898,555	9,236,860	39,002,365	23,496,290	1,189,829	22,306,461
\$100,000 to \$250,000.....	6,282,238	2,790,550	3,834,237	25,636,710	2,150,300	52,281,446	35,095,114	1,294,941	34,800,173
\$250,000 to \$500,000.....	2,082,397	1,322,492	4,707,800	8,287,082	1,661,000	34,929,232	17,704,353	1,296,635	16,407,718
\$500,000 to \$1,000,000.....	996,696	491,483	18,000	13,452,823	1,452,823	23,713,862	17,428,616	-----	17,428,616
\$1,000,000 to \$5,000,000.....	-----	340,218	-----	30,924,924	-----	15,000,000	7,842,175	-----	7,842,175
\$5,000,000 and over.....	-----	-----	-----	-----	-----	-----	-----	-----	-----
Reporting net income.....	108,382,272	45,491,725	31,566,385	124,243,653	30,909,998	448,200,671	211,021,611	24,886,295	186,135,316
Reporting no net income.....	183,124,943	69,683,746	82,622,286	123,201,910	66,187,651	526,066,904	152,862,722	128,651,202	24,211,520
Grand total.....	291,507,215	115,175,471	114,188,671	247,445,563	97,097,649	974,267,575	363,884,333	153,537,497	210,346,836

¹ For comparison with the number of corporation income tax returns filed, see Table 17. ² Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MINING AND QUARRYING

Size of net income	Num-ber of balance sheets tabu-lated ¹	Assets										Total
		Cash ²	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000	2,449	\$12,424,588	\$7,541,929	\$23,443,590	\$8,543,963	\$1,624,425	\$298,993	\$3,286,694	\$265,416,029	\$215,641,344	\$538,271,555	
\$5,000 to \$10,000	439	4,128,838	11,782,011	40,032,595	3,423,528	626,332	103,074	1,769,525	95,441,237	18,986,179	136,294,239	
\$10,000 to \$50,000	1,089	23,142,398	10,573,792	45,807,291	12,934,689	4,264,775	522,003	18,122,073	375,933,399	95,038,033	586,340,433	
\$50,000 to \$100,000	328	18,125,126	7,901,933	34,939,867	12,432,931	1,216,517	1,177,845	10,756,256	196,966,882	59,254,543	342,771,400	
\$100,000 to \$250,000	264	27,165,702	18,439,434	45,249,581	16,339,682	1,968,154	558,632	37,993,610	377,229,727	131,786,920	656,768,342	
\$250,000 to \$500,000	114	26,999,897	9,587,709	44,354,748	21,236,663	2,899,182	278,343	19,855,798	431,093,857	81,168,211	637,474,418	
\$500,000 to \$1,000,000	49	36,732,427	7,973,031	33,832,160	47,211,189	6,547,424	227,506	17,997,325	418,412,474	110,997,301	679,860,837	
\$1,000,000 to \$5,000,000	55	98,301,513	17,277,316	99,793,213	147,875,488	5,031,327	4,520,272	68,919,006	1,144,067,561	356,203,339	1,942,389,055	
\$5,000,000 and over	13	67,425,502	14,838,964	74,114,032	222,024,444	670,963	-----	44,984,745	872,691,823	345,429,428	1,641,579,901	
Reporting net income	4,820	314,446,011	95,939,519	411,567,077	492,092,557	24,249,099	7,686,068	223,685,032	4,177,849,969	1,414,505,348	7,162,020,080	
Reporting no net income	6,821	94,592,677	56,170,960	198,887,702	143,614,851	13,582,550	1,491,330	28,023,767	3,789,643,685	684,171,469	5,010,178,991	
Grand total	11,641	409,038,688	152,110,479	610,454,779	635,707,408	37,831,649	9,177,398	251,708,799	7,967,493,654	2,098,676,817	12,173,199,671	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.² Includes cash in till and deposits in bank.

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit ³
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000	\$31,914,478	\$20,053,015	\$18,266,030	\$83,652,051	\$15,163,327	\$352,699,003	\$67,775,266	\$31,251,615	\$16,523,651	
\$5,000 to \$10,000	10,031,730	8,913,440	4,210,313	19,345,101	11,033,687	129,559,058	17,643,116	64,462,206	-46,819,090	
\$10,000 to \$50,000	32,710,261	24,707,710	28,127,505	86,572,386	28,798,839	298,463,864	132,687,406	45,727,541	86,959,865	
\$50,000 to \$100,000	13,762,951	16,783,856	21,647,468	39,668,487	31,691,917	116,309,906	84,374,821	13,667,506	70,907,315	
\$100,000 to \$250,000	31,531,029	16,834,010	21,615,703	131,916,033	28,400,496	254,166,959	170,946,261	11,642,760	159,303,501	
\$250,000 to \$500,000	17,963,662	21,974,538	20,398,809	132,249,912	39,285,335	225,387,856	189,192,190	9,117,904	180,073,286	
\$500,000 to \$1,000,000	11,965,013	20,686,917	22,821,204	219,413,928	13,164,400	294,152,800	143,699,807	21,973,232	121,726,575	
\$1,000,000 to \$5,000,000	15,115,373	52,810,141	195,162,290	432,276,533	46,470,864	773,441,169	432,796,164	23,313,479	127,282,685	
\$5,000,000 and over	5,754,373	56,181,818	160,969,710	509,392,015	75,271,964	521,415,915	315,594,106	---	315,594,106	
Reporting net income	172,738,864	238,916,065	496,419,032	1,661,486,466	295,280,829	2,965,596,530	1,574,909,137	213,356,243	1,331,552,894	
Reporting no net income	270,074,822	220,347,737	511,612,866	248,489,295	212,736,673	3,210,795,307	880,264,838	574,142,547	306,122,291	
Grand total	442,813,686	459,263,802	1,008,031,898	1,909,975,761	538,017,502	6,176,391,837	2,455,173,975	817,498,790	1,637,675,185	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in fill and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 18. Assets and liabilities - Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto - Continued

TOTAL MANUFACTURING

Size of net income	Num-ber of balance sheets tabu-lated)	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000	26,042	\$98,230,535	\$50,455,796	\$305,129,187	\$445,004,107	\$2,855,037	\$706,025	\$13,980,021	\$748,217,308	\$360,810,004	\$2,115,397,110	
\$5,000 to \$10,000	6,112	35,213,335	27,669,135	198,240,317	238,688,569	2,187,845	2,045,026	16,710,925	403,835,965	154,091,225	1,098,682,582	
\$10,000 to \$50,000	11,723	236,896,660	111,480,490	748,490,323	982,436,101	13,274,775	7,834,837	68,243,134	1,614,761,470	682,274,587	4,465,792,577	
\$50,000 to \$100,000	3,228	158,399,534	68,087,358	421,642,918	626,420,069	10,947,548	7,266,203	37,747,034	1,085,239,643	447,703,507	2,883,453,174	
\$100,000 to \$250,000	2,535	267,371,980	118,977,738	613,072,202	915,476,075	18,242,660	8,014,445	103,806,091	1,615,017,219	682,620,076	4,342,598,486	
\$250,000 to \$500,000	1,039	217,111,243	102,513,518	517,982,478	814,851,196	27,496,163	8,253,134	98,740,043	1,429,851,024	397,671,847	3,814,470,646	
\$500,000 to \$1,000,000	539	248,161,098	109,473,930	483,492,789	870,889,967	25,381,057	9,880,835	114,382,445	1,745,341,506	755,584,065	4,362,387,222	
\$1,000,000 to \$5,000,000	439	584,361,080	205,695,513	996,471,404	1,899,161,138	50,619,018	9,886,681	344,421,476	4,386,406,620	1,843,441,021	10,320,464,551	
\$5,000,000 and over	103	1,347,354,174	672,517,280	1,309,935,739	3,206,068,142	70,638,521	4,896,230	587,046,793	8,552,784,687	3,699,295,341	19,510,536,907	
Reporting net income	51,850	3,213,100,339	1,466,870,758	5,684,427,657	10,058,995,304	221,642,624	58,883,456	1,405,086,982	21,581,454,842	9,223,491,793	52,913,983,755	
Reporting no net income	32,401	314,604,681	222,333,712	1,193,110,240	2,225,012,991	43,051,303	10,884,449	82,073,145	5,037,216,119	2,684,994,053	11,813,286,963	
(Grand total)	84,251	3,527,704,420	1,689,204,470	6,877,567,897	12,284,008,295	264,693,927	69,767,905	1,487,166,127	26,618,670,961	11,908,485,846	64,727,269,848	

Size of net income	Liabilities				Miscellaneous items not segregated by nature of liabilities	Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages			Preferred	Common			
Under \$5,000	\$286,727,134	\$228,667,222	\$72,314,928		\$218,342,925	\$152,950,168	\$882,519,089	\$328,522,937	\$82,677,293	\$245,845,644
\$5,000 to \$10,000	125,598,843	97,614,300	50,872,551		83,675,943	81,207,462	446,376,758	233,264,769	19,927,984	213,336,725
\$10,000 to \$50,000	416,435,670	305,944,129	294,100,248		218,536,443	425,079,324	1,763,542,345	1,144,407,837	42,253,419	1,102,154,418
\$50,000 to \$100,000	209,552,405	171,187,073	109,558,654		201,166,757	315,069,648	1,071,472,207	829,231,200	26,785,079	802,446,130
\$100,000 to \$250,000	259,818,857	200,503,717	178,232,558		491,213,743	509,972,264	1,522,604,030	1,238,276,360	31,023,043	1,207,253,317
\$250,000 to \$500,000	174,614,219	169,193,076	227,680,310		346,881,717	478,015,981	1,305,789,788	1,125,029,941	22,173,386	1,102,856,555
\$500,000 to \$1,000,000	136,845,335	134,221,062	263,533,064		194,881,906	569,283,926	1,470,695,942	1,258,760,745	15,040,358	1,243,720,387
\$1,000,000 to \$5,000,000	311,164,049	402,682,137	663,355,229		1,250,693,177	1,280,318,007	3,763,756,066	2,652,626,539	4,331,253	2,648,295,286
\$5,000,000 and over	540,523,668	593,265,857	1,783,778,300		2,125,565,208	1,876,161,151	6,919,886,736	5,670,965,324	-----	3,670,965,324
Reporting net income	2,480,680,280	2,360,278,573	3,554,071,142		5,447,347,819	5,688,088,534	19,146,643,021	14,481,086,201	244,211,815	14,236,874,386
Reporting no net income	1,543,654,016	831,812,884	785,708,748		1,450,202,050	1,743,243,077	4,853,626,693	1,708,347,133	1,083,308,527	625,038,606
Grand total	4,024,334,296	3,192,091,467	4,339,779,890		6,897,549,878	7,431,331,611	23,980,269,714	16,189,433,334	1,327,520,342	14,861,912,992

1 For comparison with the number of corporation income tax returns filed, see Table 17.

Includes cash in till and deposits in bank.

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$56,231,205	\$31,782,495	\$19,122,366	\$103,258,790	\$25,550,691	\$147,942,197	\$53,083,926	\$8,531,255	\$44,552,671	
\$5,000 to \$10,000.....	25,907,535	13,686,297	18,604,071	16,881,448	12,208,620	89,114,893	33,670,722	3,091,379	30,579,343	
\$10,000 to \$50,000.....	70,588,989	33,385,192	45,741,250	44,347,994	60,820,919	335,537,560	155,857,872	5,726,334	150,131,538	
\$50,000 to \$100,000.....	38,413,434	21,781,355	21,920,767	23,911,728	60,494,256	149,310,213	86,512,001	6,752,202	79,759,799	
\$100,000 to \$250,000.....	41,602,425	26,277,796	27,792,743	39,522,742	68,997,601	185,199,723	136,202,054	353,512	135,848,512	
\$250,000 to \$500,000.....	32,835,513	22,434,354	34,335,947	50,186,970	52,390,349	178,428,341	114,483,492	-----	114,483,492	
\$500,000 to \$1,000,000.....	12,196,635	17,637,092	24,176,350	52,162,628	59,771,850	142,039,144	119,179,012	-----	117,362,614	
\$1,000,000 to \$5,000,000.....	81,883,463	68,425,098	109,943,433	203,019,458	226,690,361	541,192,700	356,268,708	-----	356,268,708	
\$5,000,000 and over.....	95,265,738	53,191,071	230,673,992	200,556,059	425,991,365	758,068,151	544,451,900	-----	544,451,900	
Reporting net income.....	438,925,267	288,603,720	532,310,922	737,447,817	992,916,012	2,536,833,021	1,569,709,087	26,271,110	1,573,438,577	
Reporting no net income.....	241,776,996	100,127,875	189,547,515	274,092,792	281,807,929	696,244,928	183,341,474	168,874,889	16,466,585	
Grand total.....	703,702,263	388,731,595	721,858,437	1,011,540,609	1,274,723,941	3,193,077,949	1,785,051,161	195,145,999	1,589,905,162	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in-hand and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—TEXTILES AND TEXTILE PRODUCTS

Size of net income	Number of balance sheets tabulated	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	4, 098	\$25, 150, 372	\$5, 593, 451	\$89, 177, 584	\$98, 272, 142	\$116, 980	\$211, 320	\$1, 381, 292	\$82, 431, 790	\$34, 711, 452	\$337, 046, 383	
\$5,000 to \$10,000.....	819	11, 500, 457	2, 377, 821	42, 174, 136	43, 183, 485	206, 814	1, 544, 300	6, 649, 327	13, 717, 673	15, 094, 331	173, 138, 994	
\$10,000 to \$50,000.....	1, 514	46, 135, 273	8, 864, 994	134, 353, 163	192, 979, 086	3, 197, 687	1, 702, 426	11, 924, 401	193, 701, 324	48, 671, 369	641, 539, 678	
\$50,000 to \$100,000.....	415	26, 202, 334	6, 026, 507	66, 293, 763	117, 173, 321	1, 121, 738	1, 904, 161	6, 069, 187	132, 079, 792	38, 926, 607	395, 773, 613	
\$100,000 to \$250,000.....	339	48, 312, 960	13, 489, 375	111, 902, 044	167, 490, 246	1, 965, 851	1, 204, 446	12, 013, 397	214, 036, 696	58, 968, 006	629, 388, 021	
\$250,000 to \$500,000.....	124	30, 170, 952	8, 263, 657	84, 323, 758	128, 417, 580	1, 653, 919	842, 330	12, 846, 887	143, 118, 012	48, 242, 775	457, 879, 870	
\$500,000 to \$1,000,000.....	66	36, 137, 685	3, 934, 295	70, 683, 612	151, 298, 790	4, 243, 221	1, 643, 487	17, 120, 704	198, 872, 561	46, 777, 233	539, 731, 588	
\$1,000,000 to \$5,000,000.....	36	39, 829, 909	5, 619, 782	70, 537, 369	165, 092, 438	8, 257, 832	2, 357, 063	29, 349, 642	197, 852, 577	36, 832, 488	555, 749, 100	
\$5,000,000 and over.....	1	10, 547, 052	479, 970	7, 793, 621	14, 643, 122	.....	.....	.....	33, 088, 579	87, 601, 817	154, 754, 161
Reporting net income.....	7, 412	274, 077, 200	54, 649, 852	686, 265, 051	1, 084, 550, 663	20, 764, 050	11, 434, 733	97, 354, 837	1, 239, 499, 004	416, 436, 018	3, 885, 021, 408	
Reporting no net income.....	5, 176	101, 156, 368	21, 345, 799	293, 246, 724	677, 189, 300	6, 020, 212	1, 982, 069	19, 277, 678	1, 029, 154, 008	225, 682, 714	2, 375, 055, 562	
Grand total.....	12, 588	375, 233, 568	75, 995, 651	979, 511, 775	1, 761, 739, 963	26, 784, 262	13, 417, 402	116, 632, 515	2, 268, 653, 102	642, 108, 732	6, 260, 076, 970	

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$43,383,536	\$57,766,921	\$6,750,364	\$23,610,244	\$29,481,899	\$133,163,343	\$49,840,168	\$6,950,142	\$42,890,026	
\$5,000 to \$10,000.....	21,269,099	21,578,269	3,966,130	6,797,722	14,596,918	61,908,024	45,600,693	2,586,861	43,022,832	
\$10,000 to \$50,000.....	70,116,325	61,088,974	19,718,018	28,123,724	60,525,387	255,168,839	151,527,362	4,706,949	146,820,413	
\$50,000 to \$100,000.....	31,808,056	28,573,488	8,903,945	24,483,460	42,015,437	118,602,503	112,850,838	1,494,119	111,356,719	
\$100,000 to \$250,000.....	49,473,015	31,021,500	10,209,463	7,213,498	77,843,506	216,218,232	174,364,029	2,549,562	172,404,467	
\$250,000 to \$500,000.....	28,148,382	19,232,940	8,834,360	53,199,469	62,535,848	153,315,439	153,353,392	800,070	132,533,322	
\$500,000 to \$1,000,000.....	24,114,350	19,195,559	18,740,335	45,724,611	85,850,398	180,806,663	164,759,292	---	164,759,292	
\$1,000,000 to \$5,000,000.....	18,075,018	15,787,550	7,890,200	63,808,550	61,656,260	216,437,927	172,093,655	---	172,093,655	
\$5,000,000 and over.....	---	2,586,579	---	35,175,654	28,807,600	49,250,000	38,934,328	---	38,934,328	
Reporting net income.....	286,390,111	257,391,780	85,016,665	353,136,338	463,385,791	1,414,871,039	1,043,922,757	19,087,703	1,024,835,054	
Reporting no net income.....	337,571,314	197,637,778	108,586,578	238,113,620	334,829,957	966,248,865	377,197,082	184,530,232	192,667,450	
Grand total.....	623,961,425	454,439,558	193,597,273	591,250,558	798,215,748	2,381,119,904	1,421,120,439	203,617,935	1,217,502,504	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities*—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—LEATHER AND LEATHER PRODUCTS

Size of net income	Num-ber of balance sheets tabu-lated 1	Cash 2	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under \$5,000.....	684	\$3,470,113	\$675,863	\$17,297,368	\$18,538,788	\$71,304	\$20,000	\$509,619	\$5,131,580	\$55,953,226	
\$5,000 to \$10,000.....	166	1,847,612	334,781	8,278,332	9,086,413	255,050	23,703	386,004	2,285,645	27,733,422	
\$10,000 to \$50,000.....	311	6,841,810	2,409,865	27,149,999	37,443,124	732,960	323,941	772,260	9,793,760	109,308,020	
\$50,000 to \$100,000.....	77	3,768,694	865,429	9,633,416	17,552,895	184,875	50,097	984,297	13,744,066	59,837,254	
\$100,000 to \$250,000.....	63	8,059,212	1,712,596	19,898,298	36,846,203	1,140,407	510,281	1,886,731	13,494,006	107,330,053	
\$250,000 to \$500,000.....	45	10,798,646	3,363,787	37,694,217	61,240,314	2,127,054	289,251	4,146,835	29,555,650	181,904,046	
\$500,000 to \$1,000,000.....	8	5,964,980	420,174	11,493,069	32,893,471	-----	-----	4,465,871	17,669,672	83,758,483	
\$1,000,000 to \$5,000,000.....	6	5,584,925	1,275,738	28,733,863	32,408,667	-----	-----	2,927,981	18,984,310	110,464,769	
\$5,000,000 and over.....	1	4,637,143	93,476	20,681,074	26,263,224	-----	-----	25,242,162	6,764,147	83,681,226	
Reporting net income.....	1,371	50,973,135	11,151,709	180,259,636	272,333,069	4,511,650	1,219,273	12,079,598	114,716,010	819,971,699	
Reporting no net income.....	984	25,265,945	8,727,808	61,012,407	125,702,065	1,400,378	514,513	3,200,625	57,219,963	406,613,511	
Grand total.....	2,355	76,239,080	19,879,517	241,872,043	398,035,194	5,912,228	1,733,786	15,280,223	171,935,973	1,226,585,210	

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit ³
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$8,136,205	\$9,608,632	\$1,007,768	\$2,654,896	\$4,246,795	\$23,013,471	\$8,246,592	\$961,133	\$7,285,459	
\$5,000 to \$10,000.....	3,102,664	4,050,510	548,517	1,027,635	2,195,800	11,419,548	5,572,367	183,649	5,388,718	
\$10,000 to \$50,000.....	13,226,343	8,737,341	1,946,447	5,346,729	12,658,875	39,253,947	29,172,937	1,053,989	28,118,938	
\$50,000 to \$100,000.....	6,923,663	3,703,244	3,344,744	3,294,779	7,142,300	30,261,634	15,574,871	374,981	15,199,890	
\$100,000 to \$250,000.....	5,497,952	3,835,598	679,500	10,657,156	15,727,116	43,291,214	27,641,517	.....	27,641,517
\$250,000 to \$500,000.....	21,253,319	10,259,112	4,398,000	18,475,946	22,196,200	59,070,255	46,626,326	374,602	46,251,724	
\$500,000 to \$1,000,000.....	4,414,561	9,955,775	1,811,500	1,088,034	23,246,300	38,093,630	12,776,789	.....	2,118,682
\$1,000,000 to \$5,000,000.....	4,903,430	5,821,261	.....	9,364,645	21,576,700	34,351,500	31,047,233	.....	31,047,233
\$5,000,000 and over.....	3,922,513	3,922,513	.....	2,185,040	10,000,000	67,273,713	.....	.....	.....
Reporting net income.....	67,458,137	59,914,017	13,763,506	57,361,829	122,390,146	336,028,912	176,658,632	13,606,471	163,052,161	
Reporting no net income.....	53,116,981	28,819,951	4,116,773	74,407,191	96,844,876	154,527,610 ¹	50,137,844	55,358,015	-5,220,171	
Grand total.....	120,575,118	88,733,968	17,880,279	131,772,311	219,235,022	490,556,522	226,796,476	68,964,486	157,831,990	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 18. Assets and liabilities. Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto. Continued

MANUFACTURING RUBBER AND RUBBER GOODS

Size of net income	Assets										Total
	Number of balance sheets tabulated	Cash	Notes receivable	Accounts receivable	Inventories	Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions	Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	
Under \$5,000.....	141	\$553,258	\$285,507	\$1,782,729	\$2,221,072	\$48,095	-----	\$3,406	\$3,575,158	\$963,035	\$9,323,855
\$5,000 to \$10,000.....	31	235,810	84,064	12,770,465	882,554	36,273	-----	249,549	1,770,562	455,362	4,496,470
\$10,000 to \$50,000.....	68	3,575,776	1,002,065	12,607,021	17,841,509	36,273	\$25,069	292,901	21,470,429	3,732,879	61,184,522
\$50,000 to \$100,000.....	25	1,275,527	388,519	4,857,224	5,796,196	11,187	-----	587,585	9,456,656	2,395,220	24,709,114
\$100,000 to \$500,000.....	19	1,557,475	674,729	6,304,260	9,418,114	176,771	-----	145,164	11,012,328	6,705,058	35,994,889
\$250,000 to \$500,000.....	15	3,154,265	513,159	7,409,854	12,043,945	1,000	-----	1,501,303	17,560,905	5,183,040	47,368,101
\$500,000 to \$1,000,000.....	11	8,527,261	2,023,328	15,081,838	38,387,101	925,921	35,438	1,479,223	42,366,974	15,102,972	124,830,059
\$1,000,000 to \$5,000,000.....	3	23,263,693	2,589,693	73,402,284	141,238,653	913,655	1,318,203	3,493,693	283,296,446	29,493,855	559,010,085
\$5,000,000 and over.....	1	9,192,446	262,364	16,191,014	22,591,375	-----	-----	-----	22,721,172	7,482,058	78,440,429
Reporting net income.....	317	51,385,553	8,424,118	139,306,689	250,420,519	2,112,902	1,378,710	7,752,334	413,230,630	71,396,079	945,357,534
Reporting no net income.....	293	16,065,929	7,133,503	65,514,611	91,530,811	19,867	119,844	170,997	138,253,057	112,255,611	431,064,221
Grand total.....	610	67,451,482	15,557,621	204,821,300	341,951,330	2,132,769	1,498,554	7,923,331	551,483,687	183,651,690	1,376,421,755

Size of net income	Liabilities				Capital stock			Surplus and undivided profits, less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common	Deficit	
Under \$5,000.....	\$840,037	\$1,132,095	\$322,936	\$505,507	\$999,923	\$4,719,761	\$491,004	\$803,596
\$5,000 to \$10,000.....	593,479	500,827	225,750	812,427	279,650	1,730,906	224,010	347,421
\$10,000 to \$50,000.....	7,185,556	2,343,792	1,230,300	11,189,722	12,200,437	19,000,293	161,778	8,035,492
\$50,000 to \$100,000.....	1,688,597	1,747,875	480,307	9,069,604	2,757,150	6,745,825	1,882,652	2,220,256
\$100,000 to \$250,000.....	5,343,357	1,947,131	183,597	4,379,770	7,709,578	11,133,081	612,080	5,297,185
\$250,000 to \$500,000.....	2,014,757	2,710,023	2,474,500	10,752,417	8,745,290	10,571,207	10,093,897	10,093,897
\$500,000 to \$1,000,000.....	1,850,000	4,506,927	20,139,920	6,885,505	32,256,911	33,859,780	25,331,015	25,331,015
\$1,000,000 to \$5,000,000.....	737,143	47,522,239	170,687,600	11,677,072	98,135,300	151,653,363	78,317,367	78,317,367
\$5,000,000 and over.....	.....	4,864,020	.....	3,038,835	25,669,390	3,410,441	41,437,543	41,437,543
Reporting net income.....	20,318,927	67,281,179	195,734,910	58,330,860	188,773,829	242,834,057	3,371,534	172,063,772
Reporting no net income.....	40,457,213	30,514,972	44,493,399	66,471,754	90,115,758	143,638,663	28,162,637	15,372,462
Grand total.....	60,776,140	97,796,151	240,228,309	124,802,614	278,889,587	386,472,720	31,534,171	187,436,234

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

TABLE 1. *Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued*

MANUFACTURING—LUMBER AND WOOD PRODUCTS

Size of net income	Num-ber of balance sheets tabu-lated	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000	1,459	\$8,025,319	\$8,461,247	\$42,611,199	\$59,260,747	\$605,383	\$23,874	\$1,439,148	\$86,325,812	\$19,868,538	\$226,622,267	
\$5,000 to \$10,000	569	5,774,284	5,465,683	25,106,711	33,933,257	76,052	96,474	493,776	43,826,788	10,183,021	126,956,046	
\$10,000 to \$50,000	1,172	20,306,374	17,797,498	88,198,338	127,307,879	837,949	346,149	3,035,050	196,549,039	56,866,481	511,244,757	
\$50,000 to \$100,000	315	12,548,480	9,994,552	55,246,906	77,404,483	331,300	476,962	3,746,043	138,472,975	46,017,103	344,238,804	
\$100,000 to \$250,000	250	21,803,064	19,736,914	60,959,842	100,353,462	1,553,476	887,654	10,410,024	176,307,506	59,310,718	451,472,560	
\$250,000 to \$500,000	63	12,020,886	10,463,281	29,984,441	49,997,540	1,331,226	5,998	3,948,386	119,084,154	41,963,096	268,829,008	
\$500,000 to \$1,000,000	39	12,409,036	7,822,311	38,999,490	50,632,861	500,635	—	4,717,196	171,783,558	33,824,793	320,689,880	
\$1,000,000 to \$5,000,000	11	21,412,235	11,705,182	22,441,960	36,520,838	90,616	—	18,707,322	201,043,375	92,884,219	484,805,747	
\$5,000,000 and over	1	2,539,365	94,461	3,484,110	12,141,262	—	—	20,590,501	28,590,501	3,613,381	42,483,080	
Reporting net income	4,382	116,800,043	91,541,129	367,032,997	547,552,229	5,326,637	1,787,111	46,496,945	1,236,183,708	364,561,350	2,777,342,149	
Reporting no net income	2,862	25,542,528	35,147,335	115,741,772	222,462,077	13,668,568	513,907	8,276,370	617,763,879	206,957,203	1,246,013,639	
Grand total	7,244	142,402,571	126,688,464	482,774,769	770,014,306	18,985,205	2,303,018	54,773,315	1,853,887,587	571,518,553	4,023,357,788	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Rounded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$40,942,243	\$24,366,889	\$5,862,114	\$24,417,056	\$10,750,539	\$87,142,605	\$38,978,024	\$5,537,203	\$33,140,821
\$5,000 to \$10,000.....	18,135,433	12,343,041	4,240,808	13,259,685	8,989,533	43,471,429	28,103,283	1,597,166	26,506,117
\$10,000 to \$50,000.....	59,019,603	34,436,906	18,093,752	28,301,790	31,432,834	193,953,679	149,569,621	3,565,488	146,004,133
\$50,000 to \$100,000.....	30,199,856	22,940,446	9,655,714	28,804,541	14,668,413	127,561,323	114,534,984	4,126,473	110,408,511
\$100,000 to \$250,000.....	32,690,328	18,370,564	11,986,335	57,981,779	37,576,078	144,043,007	152,632,825	3,808,356	148,824,469
\$250,000 to \$500,000.....	11,642,944	12,456,410	10,349,396	26,340,417	24,661,946	92,522,955	91,112,014	3,257,124	90,854,890
\$500,000 to \$1,000,000.....	12,461,008	15,434,771	10,627,952	41,728,062	15,786,500	91,966,056	134,292,139	1,636,608	132,655,531
\$1,000,000 to \$5,000,000.....	49,590,130	8,592,319	12,578,000	64,737,617	57,062,405	103,328,377	188,916,899	-----	188,916,899
\$5,000,000 and over.....	3,100,000	974,025	53,000	1,000,001	4,000,000	21,912,000	11,444,054	-----	11,444,054
Reporting net income.....	257,781,545	149,915,461	83,449,071	286,570,918	204,938,298	905,931,431	909,283,843	20,628,418	888,755,425
Reporting no net income.....	183,130,409	101,189,846	76,522,514	175,009,290	80,495,520	471,680,568	249,959,097	91,971,605	157,987,492
Grand total.....	440,911,954	251,105,307	159,971,585	461,580,208	285,433,818	1,377,611,999	1,159,242,940	112,500,023	1,046,742,917

1 For comparison with the number of corporation income tax returns filed, see Table 17.

2 Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1936, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—PAPER, PULP, AND PRODUCTS

Size of net income	Num-ber of balance sheets tabu-lated ¹	Assets										Total		
		Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions		Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions						
Under \$5,000.....	475	\$1,926,345	\$1,122,499	\$7,668,142	\$8,939,652	\$72,948	\$34,777	\$245,962	\$22,626,507	\$5,071,734	\$17,707,966			
\$5,000 to \$10,000.....	151	1,131,793	359,288	4,733,403	5,850,532	89,619	83,477	72,425	11,054,374	3,665,943	26,957,407			
\$10,000 to \$50,000.....	295	8,168,638	3,632,417	26,056,019	37,011,865	91,074	63,579	2,407,231	92,779,074	28,204,747	197,814,701			
\$50,000 to \$100,000.....	123	8,197,308	1,991,533	15,056,131	25,447,712	583,850	292,015	2,131,930	82,504,302	18,446,013	153,690,794			
\$100,000 to \$250,000.....	98	9,728,491	2,190,413	20,476,232	33,459,597	748,296	150,688	4,693,017	113,639,113	23,006,803	268,092,780			
\$250,000 to \$500,000.....	52	10,592,402	4,390,057	19,794,476	29,012,868	594,835	.....	5,700,296	93,569,812	28,241,724	191,756,470		
\$500,000 to \$1,000,000.....	25	9,827,708	911,365	19,173,887	32,077,943	233,285	.....	5,500,646	93,778,477	33,493,028	194,903,352		
\$1,000,000 to \$5,000,000.....	20	18,265,710	14,816,394	86,324,303	67,137,122	51,000	.....	11,094,823	252,822,277	153,353,278	604,094,307		
\$5,000,000 and over.....	2	8,369,494	1,166,289	4,016,845	18,498,459	1,514,547	.....	1,292,554	58,865,104	5,468,034	99,131,326		
Reporting net income.....	1,341	76,177,889	28,080,285	203,231,468	258,365,150	3,979,587	451,039	33,108,884	821,639,070	299,056,314	1,724,089,706			
Reporting no net income.....	584	8,300,739	2,535,011	24,572,826	39,527,183	124,858	245,981	1,023,073	177,697,173	119,339,291	373,366,285			
Grand total.....	1,925	84,478,628	30,615,296	227,804,294	297,892,333	4,104,545	697,040	34,131,957	999,336,243	418,395,606	2,097,455,941			

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$5,781,101	\$4,504,287	\$2,810,717	\$2,879,363	\$5,159,375	\$20,054,421	\$8,168,843	\$1,659,141	\$6,509,702
\$5,000 to \$10,000.....	3,656,153	2,364,377	1,361,184	1,456,557	1,910,238	9,817,635	6,509,288	208,025	6,301,263
\$10,000 to \$50,000.....	15,065,614	12,033,845	15,281,998	7,279,860	19,331,870	71,480,681	59,176,246	2,035,410	57,140,836
\$50,000 to \$100,000.....	6,494,086	6,467,036	11,596,536	5,940,445	21,398,103	63,395,339	39,128,349	-----	38,369,249
\$100,000 to \$250,000.....	7,579,444	9,054,825	23,400,695	13,857,943	25,488,880	72,646,050	56,064,943	-----	36,064,943
\$250,000 to \$500,000.....	4,578,315	5,952,692	10,668,212	23,902,621	21,209,343	75,579,460	50,040,438	174,611	49,865,827
\$500,000 to \$1,000,000.....	3,582,827	6,545,316	23,452,200	24,383,535	20,564,480	67,682,617	48,692,377	-----	48,692,377
\$1,000,000 to \$5,000,000.....	13,843,882	27,358,386	100,909,500	74,882,325	39,776,670	213,157,317	134,136,827	-----	134,136,827
\$5,000,000 and over.....	1,972,506	1,972,506	-----	7,201,531	16,324,100	42,360,448	31,272,741	-----	31,272,741
Reporting net income.....	60,581,422	76,253,270	189,490,042	161,784,180	171,363,059	636,173,968	433,280,052	4,836,287	428,443,765
Reporting no net income.....	33,330,958	19,650,848	63,514,631	48,906,004	51,903,586	120,771,994	55,688,782	20,400,571	35,288,211
Grand total.....	93,912,380	95,904,118	253,004,676	210,690,184	223,266,645	756,945,962	488,968,834	25,236,858	463,731,976

1 For comparison with the number of corporation income tax returns filed, see Table 17. † Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—PRINTING AND PUBLISHING

Size of net income	Number of balance sheets tabulated	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax exempt investments		Real estate, buildings, and equipment	Miscellaneous items not segregated by nature of assets			
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act					
Under \$5,000.....	3, 758	\$8, 136, 627	\$3, 858, 088	\$37, 496, 956	\$17, 413, 102	\$212, 092	\$51, 792	\$74, 074, 492	\$34, 702, 982	\$176, 685, 599		
\$5,000 to \$10,000.....	735	4, 205, 642	1, 078, 693	16, 629, 972	9, 002, 866	141, 251	73, 894	30, 309, 943	13, 513, 367	76, 661, 839		
\$10,000 to \$50,000.....	1, 188	18, 357, 344	6, 590, 099	61, 326, 717	33, 182, 284	783, 753	439, 380	114, 255, 140	67, 198, 487	305, 333, 346		
\$50,000 to \$100,000.....	260	8, 680, 782	2, 361, 175	24, 502, 143	16, 200, 572	969, 574	540, 472	49, 671, 592	58, 104, 376	164, 283, 552		
\$100,000 to \$250,000.....	199	15, 260, 872	4, 159, 145	44, 140, 888	29, 016, 105	2, 015, 043	855, 508	83, 318, 528	79, 171, 139	265, 919, 470		
\$250,000 to \$500,000.....	59	10, 336, 355	5, 741, 341	24, 760, 977	15, 761, 691	2, 445, 939	1, 052, 706	60, 243, 654	77, 768, 997	201, 026, 703		
\$500,000 to \$1,000,000.....	30	12, 133, 012	8, 494, 667	21, 461, 762	16, 534, 273	2, 097, 178	397, 509	67, 453, 028	92, 024, 606	224, 420, 613		
\$1,000,000 to \$5,000,000.....	26	16, 679, 956	5, 356, 455	24, 584, 404	18, 931, 708	11, 675, 967	767, 188	82, 630, 450	78, 077, 829	290, 165, 153		
\$5,000,000 and over.....	3	15, 777, 147	859, 837	17, 514, 036	16, 961, 668	5, 326, 785	302, 364	99, 648, 197	191, 808, 297	352, 512, 935		
Reporting net income.....	6, 258	109, 567, 737	38, 499, 500	272, 417, 855	173, 004, 269	25, 667, 582	4, 480, 813	661, 605, 024	692, 372, 080	2, 027, 019, 140		
Reporting no net income.....	2, 943	10, 499, 438	7, 846, 926	53, 204, 324	31, 452, 289	1, 026, 520	1, 203, 235	120, 242, 832	127, 127, 586	356, 658, 586		
Grand total.....	9, 201	120, 067, 175	46, 346, 426	325, 622, 179	204, 456, 558	26, 694, 102	5, 684, 048	781, 847, 856	810, 499, 666	2, 383, 677, 726		

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$22,133,265	\$17,779,094	\$6,107,378	\$16,250,670	\$11,554,828	\$77,312,008	\$31,385,536	\$5,827,250	\$25,548,286
\$5,000 to \$10,000.....	8,976,179	6,822,525	4,106,401	4,571,398	4,128,503	32,086,593	17,455,318	1,785,078	15,670,240
\$10,000 to \$50,000.....	25,818,456	23,056,286	24,962,803	16,553,737	20,858,626	110,084,076	86,559,689	4,350,327	82,209,362
\$50,000 to \$100,000.....	9,689,695	12,542,659	6,980,280	14,387,173	15,094,425	57,543,889	47,477,704	2,363	47,475,341
\$100,000 to \$250,000.....	10,865,846	11,996,250	10,869,417	35,256,434	40,778,344	75,379,369	84,008,557	3,833,047	80,175,510
\$250,000 to \$500,000.....	7,329,963	8,845,181	23,329,300	19,922,202	21,283,320	47,382,852	72,933,885	---	72,933,885
\$500,000 to \$1,000,000.....	8,145,840	11,969,847	16,717,500	33,452,656	10,610,450	49,524,022	94,000,298	---	94,000,298
\$1,000,000 to \$5,000,000.....	3,779,160	12,032,696	2,725,333	28,676,326	25,809,231	93,617,060	93,525,347	---	93,525,347
\$5,000,000 and over.....	19,553,817	15,908,812	56,596,930	144,142,184	---	71,387,702	44,923,490	---	44,923,490
Reporting net income.....	116,292,221	122,953,350	152,395,342	313,312,780	150,687,727	614,317,571	572,870,214	15,810,065	557,060,149
Reporting no net income.....	66,244,643	34,829,784	23,122,709	46,055,137	32,852,601	142,068,947	64,352,060	51,867,295	12,484,765
Grand total.....	182,536,864	157,783,134	174,518,051	359,367,917	183,540,328	756,386,518	637,222,274	67,677,360	569,544,914

1 For comparison with the number of corporation income tax returns filed, see Table 17.

2 Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—CHEMICALS AND ALLIED SUBSTANCES

Size of net income	Num-ber of balance sheets tabu-lated ¹	Assets										Total
		Cash ²	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	1, 723	\$6, 068, 389	\$4, 231, 896	\$20, 346, 562	\$23, 850, 194	\$113, 146	\$27, 320	\$499, 562	\$47, 164, 973	\$36, 156, 254	\$138, 458, 305	
\$5,000 to \$10,000.....	378	3, 077, 988	2, 169, 032	12, 263, 112	11, 565, 792	103, 903	45, 462	738, 915	23, 760, 482	20, 185, 161	73, 849, 817	
\$10,000 to \$50,000.....	872	18, 280, 342	10, 066, 958	42, 843, 772	57, 269, 436	553, 443	126, 291	5, 893, 522	111, 450, 618	72, 611, 900	319, 066, 281	
\$50,000 to \$100,000.....	319	13, 111, 089	7, 519, 909	34, 084, 184	48, 121, 968	891, 970	601, 051	5, 940, 231	100, 640, 606	56, 314, 369	266, 825, 377	
\$100,000 to \$250,000.....	229	33, 807, 648	12, 554, 625	42, 923, 456	66, 352, 134	879, 479	488, 895	10, 375, 066	147, 376, 161	128, 447, 494	443, 204, 958	
\$250,000 to \$500,000.....	110	25, 611, 728	9, 968, 969	57, 762, 497	98, 002, 110	3, 033, 952	944, 015	10, 648, 268	197, 485, 965	70, 930, 614	469, 388, 118	
\$500,000 to \$1,000,000.....	73	27, 805, 547	1, 993, 040	52, 250, 932	102, 937, 334	1, 505, 252	1, 605, 905	8, 166, 794	256, 900, 928	74, 108, 692	527, 275, 024	
\$1,000,000 to \$5,000,000.....	68	92, 456, 892	27, 493, 514	129, 538, 532	301, 154, 214	5, 053, 371	1, 047, 330	38, 417, 464	1, 073, 766, 893	352, 612, 409	2, 021, 540, 619	
\$5,000,000 and over.....	21	225, 186, 132	190, 337, 347	271, 607, 380	1, 020, 711, 467	41, 128, 456	1, 608, 375	131, 021, 741	2, 883, 567, 698	1, 895, 033, 394	6, 600, 201, 990	
Reporting net income.....	3, 793	445, 405, 755	266, 335, 890	663, 629, 427	1, 724, 904, 648	53, 252, 972	6, 494, 653	211, 301, 563	4, 842, 114, 324	2, 706, 400, 287	10, 919, 840, 519	
Reporting no net income.....	2, 646	40, 832, 730	24, 348, 487	108, 660, 872	121, 591, 063	4, 516, 255	2, 647, 808	4, 095, 812	528, 524, 273	496, 649, 554	1, 337, 866, 794	
Grand total.....	6, 439	492, 238, 485	290, 684, 377	772, 281, 299	1, 846, 495, 651	57, 779, 227	9, 142, 461	215, 397, 375	5, 370, 638, 597	3, 203, 049, 841	12, 257, 707, 313	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit ³
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$19,841,702	\$10,470,692	\$3,457,891	\$8,346,422	\$12,912,133	\$69,789,699	\$19,607,266	\$5,867,560	\$13,639,706
\$5,000 to \$10,000.....	7,181,140	5,984,883	1,408,336	6,852,990	7,560,935	34,066,226	12,765,083	1,920,346	10,844,737
\$10,000 to \$50,000.....	29,719,325	19,273,653	11,275,357	19,715,734	45,370,635	127,771,410	69,672,686	3,701,519	65,971,167
\$50,000 to \$100,000.....	20,401,530	12,965,897	6,145,786	14,616,137	32,855,503	126,420,272	61,816,140	8,395,888	53,420,252
\$100,000 to \$250,000.....	18,238,139	15,867,927	14,254,953	89,824,068	41,700,009	166,709,203	100,321,638	3,700,279	96,621,359
\$250,000 to \$500,000.....	15,857,795	18,485,707	59,514,168	28,980,594	81,728,386	165,922,078	119,339,897	19,738,507	99,601,390
\$500,000 to \$1,000,000.....	13,428,852	31,794,771	44,060,061	65,941,710	31,657,930	214,435,104	125,966,596	4,331,253	125,966,596
\$1,000,000 to \$5,000,000.....	41,840,251	58,275,699	77,391,309	260,231,575	216,909,681	872,752,838	498,180,429	-----	493,849,176
\$5,000,000 and over.....	83,935,176	240,679,182	518,910,952	800,981,631	363,342,790	2,800,387,831	1,821,965,028	-----	1,821,965,028
Reporting net income.....	250,443,910	413,694,621	736,649,613	1,294,790,261	894,128,042	4,578,254,661	2,829,534,763	47,655,352	2,781,879,411
Reporting no net income.....	140,380,742	75,025,165	65,555,061	193,146,071	267,569,522	613,193,550	104,847,463	119,850,780	-15,003,317
Grand total.....	390,824,652	488,719,786	800,204,674	1,487,936,332	1,131,697,564	5,191,448,211	2,934,382,226	167,506,132	2,766,876,094

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in full and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—STONE, CLAY, AND GLASS PRODUCTS

Size of net income	Num-ber of balance sheets tabu-lated	Assets										Miscellane-ous items not segre-gated by nature of assets	Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Obligations of the United States or its possessions			
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions					
Under \$5,000.....	1, 299	\$3, 870, 647	\$2, 677, 190	\$17, 368, 694	\$19, 220, 770	\$90, 374	\$74, 524	\$462, 633	\$45, 183, 329	\$7, 326, 707	\$86, 274, 868		
\$5,000 to \$10,000.....	314	2, 132, 157	1, 361, 243	7, 209, 188	8, 555, 902	2, 000	235, 945	29, 430, 022	29, 430, 022	11, 834, 658	60, 770, 115		
\$10,000 to \$50,000.....	631	11, 624, 086	4, 857, 952	31, 760, 656	34, 217, 107	704, 687	684, 952	2, 879, 765	98, 390, 169	20, 787, 645	205, 907, 019		
\$50,000 to \$100,000.....	191	8, 838, 687	3, 501, 280	17, 968, 856	21, 841, 817	1, 041, 968	288, 814	1, 946, 735	73, 873, 055	62, 744, 545	192, 147, 792		
\$100,000 to \$250,000.....	137	10, 839, 445	3, 761, 436	20, 953, 091	26, 470, 709	554, 381	118, 607	4, 352, 381	107, 012, 040	28, 130, 015	200, 792, 705		
\$250,000 to \$500,000.....	62	9, 798, 649	2, 120, 205	17, 173, 046	34, 521, 167	223, 363	100, 000	2, 303, 506	113, 045, 814	16, 967, 464	196, 753, 154		
\$500,000 to \$1,000,000.....	32	13, 240, 264	5, 490, 443	15, 996, 472	24, 695, 318	820, 333	100, 000	9, 833, 009	127, 922, 984	31, 658, 400	229, 667, 223		
\$1,000,000 to \$5,000,000.....	30	36, 013, 810	5, 578, 032	34, 706, 730	67, 376, 111	376, 108	192, 372	34, 378, 414	251, 427, 625	66, 580, 199	497, 223, 401		
\$5,000,000 and over.....	4	3, 511, 565	2, 851, 428	25, 108, 094	35, 641, 978	3, 807, 089	1, 459, 269	22, 341, 196	133, 987, 510	29, 870, 620	253, 312, 991		
Reporting net income.....	2, 690	99, 969, 310	32, 109, 209	187, 345, 527	272, 540, 879	3, 807, 089	1, 459, 269	78, 733, 584	980, 983, 548	275, 900, 853	1, 932, 849, 268		
Reporting no net income.....	1, 544	7, 882, 873	6, 419, 802	23, 863, 082	38, 918, 398	116, 843	489, 688	1, 632, 123	176, 290, 323	48, 745, 958	304, 409, 180		
Grand total.....	4, 234	107, 852, 183	38, 529, 101	211, 208, 609	311, 459, 277	3, 923, 932	1, 948, 957	80, 365, 707	1, 157, 273, 871	324, 696, 811	2, 237, 258, 448		

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deduct	Surplus and undivided profits less deficit ²
	Accounts payable		Bounded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
	Notes payable								
Under \$5,000	\$13,224,085	\$7,984,004	\$3,922,938	\$5,123,264	\$6,092,586	\$43,862,637	\$18,377,692	\$16,094,754	
\$5,000 to \$10,000	5,221,322	3,943,164	3,279,063	3,823,079	3,989,964	23,827,700	43,496,376	12,685,823	
\$10,000 to \$50,000	13,647,112	11,511,453	11,431,281	12,427,196	16,200,262	86,017,255	56,310,722	54,012,437	
\$50,000 to \$100,000	9,865,052	7,733,079	11,879,500	56,707,351	16,378,848	49,009,828	40,800,984	39,300,391	
\$100,000 to \$250,000	8,106,919	6,679,478	10,067,302	23,286,500	22,116,479	71,034,946	63,039,234	5,358,243	
\$250,000 to \$500,000	5,764,068	6,657,146	11,591,740	13,200,158	25,019,700	83,467,121	51,163,918	31,033,231	
\$500,000 to \$1,000,000	6,000,520	7,007,811	18,743,652	23,278,363	11,535,750	80,149,374	52,991,750	32,991,750	
\$1,000,000 to \$5,000,000	7,590,410	13,392,216	8,840,300	49,728,506	50,697,534	224,320,170	142,654,235	142,654,235	
\$5,000,000 and over		4,738,460		38,932,385	16,248,300	102,815,291	90,578,585	90,578,585	
Reporting net income	69,419,518	69,647,411	79,755,769	228,466,892	198,309,423	767,104,312	531,813,496	520,145,940	
Reporting no net income	38,029,122	21,201,153	19,306,783	29,165,307	60,344,082	139,984,033	30,365,291	-3,615,380	
Grand total	107,439,640	90,851,567	99,062,552	257,632,259	258,653,505	907,088,365	562,178,737	516,530,560	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING—METAL AND METAL PRODUCTS

Size of net income	Num-ber of balance sheets tabu-lated 1	Assets										Total
		Cash 2	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segre-gated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	4,942	\$17,821,339	\$11,816,192	\$77,444,170	\$65,401,958	\$739,895	\$117,099	\$2,011,153	\$143,988,483	\$65,814,753	\$413,155,042	
\$5,000 to \$10,000.....	1,375	11,747,602	7,436,038	41,621,720	54,992,027	443,651	165,108	3,869,758	85,529,133	25,418,626	231,123,723	
\$10,000 to \$50,000.....	2,858	55,968,204	32,261,278	178,737,218	259,983,805	3,002,804	3,320,599	22,939,057	373,698,137	133,237,236	1,063,148,338	
\$50,000 to \$100,000.....	799	43,215,101	20,938,759	114,833,952	179,481,728	2,630,692	2,285,137	21,716,309	254,410,317	45,869,768	685,381,163	
\$100,000 to \$250,000.....	749	70,291,457	42,901,294	168,379,800	272,711,740	6,247,051	3,180,733	36,598,444	420,638,230	152,936,969	1,173,855,718	
\$250,000 to \$500,000.....	356	70,090,086	37,459,486	152,530,654	249,434,995	11,625,179	4,045,330	45,371,911	362,250,238	151,870,610	1,084,614,144	
\$500,000 to \$1,000,000.....	198	85,776,365	59,129,061	155,629,788	320,256,855	3,947,533	3,596,889	45,371,911	543,102,284	277,782,323	1,494,493,009	
\$1,000,000 to \$5,000,000.....	155	198,994,143	104,339,037	316,175,426	607,478,058	18,534,864	3,217,390	142,737,063	1,350,195,129	544,345,514	3,286,036,624	
\$5,000,000 and over.....	48	917,686,724	446,963,358	689,427,131	1,522,342,896	10,448,520	2,450,653	370,624,152	4,544,463,083	741,667,960	9,246,074,507	
Reporting net income.....	11,480	1,471,521,021	763,264,503	1,894,579,859	3,660,984,062	57,619,589	22,378,998	691,215,413	8,078,275,034	2,138,943,789	18,677,882,268	
Reporting no net income.....	7,019	6,937,917	58,621,737	228,768,108	490,714,643	5,274,478	1,729,290	23,820,423	1,076,447,580	652,312,832	2,544,647,098	
Grand total.....	18,499	1,478,478,938	821,886,300	2,123,347,967	4,050,798,705	62,894,067	24,108,288	715,035,836	9,154,722,614	2,791,256,621	21,222,529,336	

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$53,075,695	\$43,038,655	\$16,873,564	\$28,684,988	\$33,533,091	\$193,617,737	\$70,500,859	\$26,169,547	\$44,331,312	
\$5,000 to \$10,000.....	23,312,970	19,272,017	9,896,827	14,918,637	17,327,242	98,586,403	52,424,962	4,615,335	47,809,627	
\$10,000 to \$50,000.....	86,758,391	76,870,064	40,651,218	67,808,172	110,400,037	408,981,589	284,008,113	12,329,246	271,678,867	
\$50,000 to \$100,000.....	42,818,394	40,986,980	22,997,498	5,588,573	74,645,704	257,580,486	242,431,917	1,668,389	240,763,528	
\$100,000 to \$250,000.....	62,952,286	62,800,149	50,762,035	92,464,276	132,990,750	437,770,275	338,712,276	4,596,329	334,115,947	
\$250,000 to \$500,000.....	37,173,380	48,609,233	43,707,082	87,112,878	124,133,957	364,729,597	379,925,802	777,785	379,148,017	
\$500,000 to \$1,000,000.....	66,751,355	60,303,324	79,110,374	121,396,005	231,310,637	516,532,332	420,018,227	929,245	419,088,982	
\$1,000,000 to \$5,000,000.....	74,044,767	133,713,973	169,013,051	432,311,395	431,240,212	1,176,315,712	867,395,512	-----	867,395,512	
\$5,000,000 and over.....	337,451,437	257,796,480	977,493,426	828,983,321	949,604,809	2,914,412,803	2,980,332,231	-----	2,980,332,231	
Reporting net income.....	784,338,675	745,392,877	1,410,505,075	1,679,268,245	2,105,186,439	6,368,526,934	5,635,749,899	51,085,876	5,584,664,023	
Reporting no net income.....	317,878,870	170,940,712	167,459,434	292,219,161	370,901,127	1,094,881,920	453,687,684	323,321,840	130,365,844	
Grand total.....	1,102,217,545	916,333,589	1,577,964,509	1,971,487,406	2,476,087,566	7,463,408,854	6,089,437,583	374,407,716	5,715,029,867	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

MANUFACTURING NOT ELSEWHERE CLASSIFIED

Size of net income	Assets										Total
	Num-ber of balance sheets tabu-lated 1	Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under \$5,000.....	2,436	\$8,352,259	\$5,181,101	\$37,659,804	\$42,143,625	\$958,534	\$33,763	\$1,436,958	\$55,984,435	\$31,578,685	\$182,729,254
\$5,000 to \$10,000.....	523	4,439,214	3,313,970	16,757,539	22,250,162	174,599	65,537	676,108	27,457,515	14,877,878	90,012,542
\$10,000 to \$50,000.....	917	16,533,254	10,789,496	70,626,964	78,663,923	730,785	350,700	4,514,473	93,406,947	33,015,328	310,631,870
\$50,000 to \$100,000.....	257	10,302,322	6,749,691	36,670,584	48,458,401	929,823	348,814	3,800,166	61,708,780	30,035,578	201,004,159
\$100,000 to \$250,000.....	186	18,474,654	8,456,524	51,015,223	73,702,357	1,612,495	518,776	7,493,700	95,134,443	41,895,608	298,305,780
\$250,000 to \$500,000.....	58	11,905,207	12,634,012	35,910,512	46,289,147	291,623	636,768	3,561,469	71,640,896	46,965,832	229,855,466
\$500,000 to \$1,000,000.....	29	7,826,801	14,978,345	33,557,652	38,435,231	1,037,901	-----	5,133,090	64,739,975	31,762,883	197,471,878
\$1,000,000 to \$5,000,000.....	23	18,177,729	9,049,241	64,509,013	74,875,174	551,371	-----	16,787,722	115,128,870	54,301,673	353,380,793
\$5,000,000 and over.....	3	16,513,505	3,267,611	18,220,960	39,147,763	4,439,680	-----	24,459,992	61,760,351	62,933,124	230,742,986
Reporting net income.....	4,432	112,524,945	74,421,991	364,928,361	463,965,783	10,126,811	1,954,358	69,863,678	648,962,212	347,386,589	2,094,134,728
Reporting no net income.....	3,215	17,210,760	13,945,444	74,220,182	128,673,632	1,313,998	238,572	7,649,242	214,338,038	200,934,789	2,664,524,677
Grand total.....	7,647	129,735,705	94,367,435	439,148,543	592,639,435	11,440,809	2,192,930	77,512,920	863,300,250	548,321,378	2,758,659,405

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$23,138,060	\$18,232,858	\$6,097,892	\$29,611,725	\$12,698,248	\$81,901,160	\$29,439,431	\$18,390,120	\$11,049,311	
\$5,000 to \$10,000.....	8,236,869	7,118,410	3,234,834	10,974,365	8,010,059	38,347,401	16,556,186	2,463,352	14,060,604	
\$10,000 to \$50,000.....	25,289,956	21,187,603	13,777,821	17,641,815	35,019,444	115,683,996	94,355,319	2,324,084	92,031,235	
\$50,000 to \$100,000.....	11,250,042	11,745,014	5,656,877	17,392,960	27,019,599	65,041,396	64,000,423	1,102,062	62,898,361	
\$100,000 to \$250,000.....	14,467,146	12,662,899	18,026,578	24,769,487	39,041,523	99,178,030	96,169,712	6,009,595	90,160,117	
\$250,000 to \$500,000.....	7,415,633	13,486,238	18,486,675	25,508,045	34,141,532	74,800,463	56,016,880	-----	56,016,880	
\$500,000 to \$1,000,000.....	3,899,007	8,409,865	6,299,220	45,880,796	16,652,520	55,577,220	60,753,250	-----	60,753,250	
\$1,000,000 to \$5,000,000.....	14,816,334	9,758,788	3,376,300	51,655,798	47,254,333	136,629,003	89,890,327	-----	89,890,327	
\$5,000,000 and over.....	217,500	6,629,209	50,000	63,439,207	6,172,600	88,608,446	65,626,024	-----	65,626,024	
Reporting net income.....	108,730,547	109,230,884	75,006,197	276,874,108	226,009,768	753,767,115	572,807,552	30,291,443	542,516,109	
Reporting no net income.....	88,745,768	52,471,810	26,483,348	12,615,372	75,578,119	320,389,595	93,234,687	4,990,022	88,244,665	
Grand total.....	197,476,315	161,702,694	101,489,545	289,489,480	301,587,887	1,076,152,710	666,042,239	35,281,465	630,760,774	

1 For comparison with the number of corporation income tax returns filed, see Table 17.

2 Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

CONSTRUCTION

Size of net income	Num-ber of balance sheets tabu-lated 1	Assets										Total
		Cash 2	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellane-ous items not segre-gated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	5,763	\$85,215,428	\$24,089,708	\$118,049,121	\$56,498,603	\$777,139	\$167,432	\$1,240,696	\$119,228,381	\$13,536,515	\$419,403,023	
\$5,000 to \$10,000.....	1,060	7,506,018	4,248,228	33,740,249	15,397,812	619,970	319,883	999,129	34,224,405	33,196,493	130,252,187	
\$10,000 to \$50,000.....	1,535	30,452,614	17,472,232	121,590,998	57,679,088	2,365,649	345,200	2,822,677	81,126,335	79,795,672	393,650,465	
\$50,000 to \$100,000.....	193	15,053,214	5,653,584	49,320,811	23,290,501	1,545,709	45,560	1,449,917	30,536,498	33,541,131	160,436,925	
\$100,000 to \$250,000.....	104	19,769,215	9,466,720	60,024,529	23,972,442	5,504,765	103,788	4,151,401	47,237,254	40,728,718	210,958,832	
\$250,000 to \$500,000.....	51	11,704,989	8,704,717	17,967,688	9,204,545	1,268,491	78,587	1,985,886	33,990,284	42,466,239	127,371,426	
\$500,000 to \$1,000,000.....	18	6,304,779	3,258,968	17,593,559	10,911,541	2,477,127	269,384	5,151,920	14,175,402	15,299,571	75,442,251	
\$1,000,000 to \$5,000,000.....	10	6,484,959	2,641,105	24,412,651	6,712,342	2,277,904	---	5,897,866	63,856,944	25,280,969	135,473,720	
\$5,000,000 and over.....	2	4,148,024	1,313,652	6,967,208	4,252,751	---	---	54,929	23,960,543	29,618,836	70,313,943	
Reporting net income.....	8,926	186,639,240	77,448,914	449,666,794	207,919,625	14,836,754	1,329,834	23,664,421	448,335,946	313,464,144	1,723,304,772	
Reporting no net income.....	5,055	26,662,727	21,408,869	119,888,571	65,480,335	4,702,193	239,293	2,984,605	205,587,857	187,881,204	634,835,654	
Grand total.....	13,981	213,301,967	98,857,783	569,555,365	273,399,960	19,538,947	1,569,127	26,649,026	653,922,903	501,345,348	2,358,140,426	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000.....	\$52,589,646	\$81,420,362	\$49,856,834	\$96,052,287	\$8,287,976	\$93,915,688	\$47,088,458	\$9,808,228	\$37,280,230
\$5,000 to \$10,000.....	15,855,623	26,277,415	10,519,349	21,667,898	3,373,489	31,819,372	22,441,584	1,702,543	20,739,041
\$10,000 to \$50,000.....	42,626,010	64,115,511	14,147,380	91,222,620	12,021,122	90,532,554	81,890,232	3,004,964	78,885,268
\$50,000 to \$100,000.....	14,057,355	23,829,731	7,107,436	36,061,381	5,877,000	34,338,798	39,687,338	522,114	39,165,224
\$100,000 to \$250,000.....	13,821,349	22,755,833	12,830,139	55,644,626	7,478,077	43,994,412	55,334,588	900,192	54,434,396
\$250,000 to \$500,000.....	11,623,153	11,551,685	15,526,653	36,897,133	3,251,600	19,804,119	29,104,119	387,036	28,717,083
\$500,000 to \$1,000,000.....	3,222,437	9,835,986	831,345	21,290,141	2,446,600	18,238,476	19,568,566	-----	19,568,566
\$1,000,000 to \$5,000,000.....	8,490,583	8,594,098	30,125,125	15,902,300	6,366,700	30,124,249	35,870,665	-----	35,870,665
\$5,000,000 and over.....	11,040,000	4,276,739	14,486,996	5,938,280	1,700	14,000,000	20,572,228	-----	20,572,228
Reporting net income.....	173,328,156	232,657,360	155,431,257	380,685,666	49,103,964	376,767,668	351,657,778	16,325,077	335,332,701
Reporting no net income.....	117,299,976	101,716,561	77,232,396	143,811,064	35,464,077	177,258,392	50,321,286	68,268,008	17,946,812
Grand total.....	290,628,132	354,373,921	232,663,653	524,496,730	84,568,041	554,026,060	401,979,064	84,593,175	317,385,889

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

TABLE 18.—*Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued*

TRANSPORTATION AND OTHER PUBLIC UTILITIES

Size of net income	Number of balance sheets tabulated ¹	Assets										Miscellaneous items not segregated by nature of assets	Total
		Cash ²	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Obligations of United States or its possessions			
						Obligations of States and Territories or Political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions					
Under \$5,000	8,028	\$29,054,712	\$15,127,758	\$41,638,125	\$15,730,694	\$506,187	\$184,882	\$1,304,264	\$391,498,990	\$184,680,685	\$679,726,297		
\$5,000 to \$10,000	1,133	10,195,794	3,621,503	14,448,729	5,046,614	75,309	16,861	2,291,602	317,989,807	4,601,341	358,287,560		
\$10,000 to \$50,000	1,743	36,625,342	11,321,977	41,393,780	14,268,319	1,314,377	184,958	5,150,412	762,022,052	198,891,177	1,071,172,394		
\$50,000 to \$100,000	396	30,031,412	8,222,242	27,995,157	10,623,470	629,392	20,364	4,844,235	626,843,718	244,142,384	870,986,102		
\$100,000 to \$250,000	325	67,261,862	46,199,366	68,145,315	49,501,327	969,955	495,854	8,332,567	2,153,839,409	377,194,754	2,771,957,469		
\$250,000 to \$500,000	159	71,114,843	21,295,066	65,472,417	28,620,220	2,718,483	1,806,162	17,911,231	1,831,380,983	356,881,023	2,397,200,438		
\$500,000 to \$1,000,000	125	65,771,522	13,671,837	70,888,501	34,639,455	4,186,498	199,763	15,185,570	2,126,449,895	560,727,073	2,893,740,114		
\$1,000,000 to \$5,000,000	148	306,838,253	65,320,830	212,624,210	167,436,757	18,115,136	314,975	66,897,610	7,765,994,161	3,212,418,895	11,809,660,527		
\$5,000,000 and over	60	630,726,805	45,023,427	510,027,408	520,081,125	130,429	3,839,362	100,319,441	21,443,368,490	5,474,011,284	28,727,527,771		
Reporting net income	12,117	1,241,620,545	231,734,006	1,052,633,642	846,057,981	28,642,766	7,063,181	221,936,942	37,419,387,505	10,613,548,616	51,662,625,184		
Reporting no net income	6,180	1,115,975,883	65,470,583	178,474,128	95,868,075	2,310,455	479,850	24,977,749	3,279,429,650	1,819,883,486	5,582,869,859		
Grand total	18,297	1,357,596,428	297,204,589	1,231,107,770	941,926,056	30,963,221	7,543,031	246,914,691	40,688,817,155	12,433,432,102	57,245,495,043		

Size of net income	Liabilities					Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits, less deficit ³
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common				
Under \$5,000.....	\$57,271,618	\$45,193,095	\$116,750,368	\$126,688,459	\$50,098,954	\$290,423,967	\$66,155,359	\$62,856,113	\$3,299,246	
\$5,000 to \$10,000.....	20,281,783	12,706,472	107,779,423	12,547,470	75,597,277	89,731,167	43,799,746	4,155,778	39,643,968	
\$10,000 to \$50,000.....	62,093,877	36,897,617	254,755,737	154,048,640	80,870,050	364,437,596	129,367,014	11,400,147	117,966,867	
\$50,000 to \$100,000.....	25,700,244	22,121,004	214,989,080	33,805,763	93,113,115	367,496,398	204,560,186	8,434,016	196,126,170	
\$100,000 to \$250,000.....	88,029,935	48,149,382	965,113,301	40,176,390	567,832,222	892,457,145	178,063,875	7,864,841	170,199,034	
\$250,000 to \$500,000.....	64,273,387	45,548,192	865,497,473	241,196,358	309,865,959	666,063,608	186,257,709	17,442,248	174,815,461	
\$500,000 to \$1,000,000.....	41,435,602	65,757,511	961,271,840	590,102,228	257,136,054	756,825,504	238,616,126	17,404,721	221,211,405	
\$1,000,000 to \$5,000,000.....	173,430,751	222,771,578	3,994,724,563	1,731,457,928	1,372,248,306	3,192,930,857	1,132,332,131	30,233,307	1,122,096,844	
\$5,000,000 and over.....	273,237,518	491,151,214	195,430,943	15,395,139,358	1,223,365,104	7,044,217,879	4,190,345,974	85,360,219	4,104,365,755	
Reporting net income.....	805,756,715	990,397,265	7,706,312,698	18,325,162,594	4,030,127,051	13,654,524,111	6,389,498,140	239,153,390	6,150,344,750	
Reporting no net income.....	333,611,831	207,305,061	2,225,192,208	140,796,746	824,706,902	1,956,787,466	300,971,014	406,501,369	-105,530,355	
Grand total.....	1,139,368,546	1,197,702,326	9,931,504,906	18,465,959,340	4,854,833,953	15,611,311,577	6,690,469,154	645,654,759	6,044,814,395	

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

TRADE

Size of net income	Number of balance sheets tabulated	Assets										Total
		Cash	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000	42,881	\$144,616,383	\$149,650,385	\$712,279,549	\$859,082,518	\$2,822,299	\$1,333,597	\$10,514,439	\$675,215,749	\$181,331,920	\$2,730,846,839	
\$5,000 to \$10,000	8,543	66,069,636	62,428,349	331,578,415	364,165,815	949,516	473,340	5,984,201	192,328,954	78,292,632	1,102,470,858	
\$10,000 to \$50,000	10,912	197,875,652	179,322,019	972,031,904	1,014,915,105	7,191,079	1,652,075	24,627,169	579,308,430	261,836,786	3,238,760,819	
\$50,000 to \$100,000	1,878	93,257,248	79,619,479	445,748,413	435,190,180	2,210,885	1,351,806	20,240,819	267,799,591	161,430,765	1,506,849,186	
\$100,000 to \$250,000	1,014	121,960,161	57,523,054	455,091,901	484,214,670	5,363,209	2,929,775	26,563,513	333,542,110	263,446,877	1,760,845,270	
\$250,000 to \$500,000	298	70,113,001	32,004,233	247,377,497	270,624,258	3,377,109	705,606	21,494,612	258,005,478	132,611,462	1,686,313,256	
\$500,000 to \$1,000,000	119	51,819,582	22,241,365	202,336,778	204,519,165	2,933,563	825,203	19,340,062	209,942,815	155,688,227	1,869,046,760	
\$1,000,000 to \$5,000,000	91	124,373,049	28,337,809	362,710,647	437,436,559	4,323,804	2,490,779	61,596,836	527,617,240	272,546,714	1,821,433,437	
\$5,000,000 and over	12	121,100,480	5,398,180	59,767,183	298,095,098	14,505,397	675,160	15,230,146	251,798,815	214,808,209	981,398,668	
Reporting net income	65,748	991,125,192	626,324,873	3,788,922,287	4,362,243,368	43,617,461	12,637,341	205,551,797	3,295,559,182	1,721,963,592	15,047,375,093	
Reporting no net income	31,647	172,393,992	208,965,893	1,098,234,600	1,206,822,084	5,904,181	3,780,223	85,369,135	783,925,929	617,433,532	4,092,359,569	
Grand total	100,395	1,163,519,184	835,320,766	4,797,156,887	5,568,565,452	49,521,642	16,417,564	290,920,932	4,079,485,111	2,339,427,124	19,140,334,662	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficits ¹
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000	\$427,841,255	\$419,602,359	\$7,260,278	\$198,995,377	\$110,113,115	\$1,110,621,224	\$505,358,265	\$48,945,034	\$456,413,231
\$5,000 to \$10,000	166,487,986	171,073,583	26,023,364	81,698,196	51,593,133	398,192,139	217,919,515	10,521,278	207,398,237
\$10,000 to \$50,000	445,044,287	398,863,094	82,796,879	158,534,008	206,536,286	1,172,140,201	791,286,822	16,460,738	774,826,064
\$50,000 to \$100,000	187,531,383	157,130,759	52,561,597	93,738,101	144,760,538	486,376,510	380,973,615	6,217,317	374,756,298
\$100,000 to \$250,000	196,710,730	169,641,319	51,859,501	165,348,526	217,069,271	534,753,405	432,554,993	7,682,475	424,872,518
\$250,000 to \$500,000	77,966,046	99,108,379	33,663,191	112,402,336	117,077,282	331,162,063	267,906,138	2,972,179	264,933,959
\$500,000 to \$1,000,000	54,464,440	101,611,050	39,526,810	89,699,896	117,511,113	234,938,257	232,557,728	662,474	231,895,254
\$1,000,000 to \$5,000,000	122,413,416	163,493,964	131,484,246	192,872,360	243,972,566	478,927,496	480,753,109	1,483,720	482,269,389
\$5,000,000 and over	5,603,920	63,018,715	35,070,269	107,200,519	84,553,567	369,980,043	315,971,635	-----	315,971,635
Reporting net income	1,684,063,463	1,753,545,222	460,246,335	1,200,489,259	1,293,208,871	5,117,085,358	3,634,281,820	94,045,235	3,539,336,585
Reporting no net income	890,321,555	698,694,797	123,377,388	300,281,757	128,337,646	1,719,029,439	458,655,948	496,298,361	—37,643,013
Grand total	2,574,385,018	2,422,200,019	583,623,723	1,500,771,016	1,721,546,517	6,836,114,797	4,092,937,168	591,213,596	3,501,693,572

¹ For comparison with the number of corporation income tax returns filed, see Table 17.

² Includes cash in till and deposits in bank.

³ Minus sign, (—) indicates deficit.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

SERVICE—PROFESSIONAL, AMUSEMENTS, HOTELS, ETC.

Size of net income	Num-ber of balance sheets tabu-lated 1	Assets										Total
		Cash 2	Notes receivable	Accounts receivable	Inventories	Tax exempt investments			Real estate, buildings, equipment	Miscellane-ous items not segre-gated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	89,298	\$22,434,049	\$9,652,121	\$49,453,575	\$23,819,028	\$1,041,510	\$195,401	\$1,869,643	\$275,166,627	\$87,355,812	\$470,987,766	
\$5,000 to \$10,000.....	1,593	11,689,356	4,882,647	20,144,103	4,849,416	350,482	117,221	1,052,258	113,108,046	58,066,210	214,259,739	
\$10,000 to \$50,000.....	2,240	37,588,631	13,371,001	47,585,109	15,698,159	5,425,766	637,924	4,525,054	349,962,042	151,852,389	626,646,075	
\$50,000 to \$100,000.....	423	21,669,863	3,906,577	20,918,577	8,436,169	7,300,284	166,776	3,220,132	171,835,555	54,831,902	285,805,835	
\$100,000 to \$250,000.....	269	22,847,658	15,252,530	23,995,983	7,686,949	1,088,990	574,409	5,559,300	236,586,403	117,999,772	431,591,794	
\$250,000 to \$500,000.....	70	13,726,244	8,457,391	16,688,094	4,766,632	1,562,790	136,250	2,589,729	166,063,421	75,452,757	288,440,519	
\$500,000 to \$1,000,000.....	37	20,154,649	2,275,208	21,620,899	10,094,691	257,779	50,912	2,747,475	122,274,380	27,015,423	204,491,419	
\$1,000,000 to \$5,000,000.....	25	29,102,780	3,029,824	21,097,714	48,962,507	5,103	921,935	4,389,540	286,465,345	161,494,006	555,468,754	
\$5,000,000 and over.....	2	16,031,440	9,170,505	2,691,452	18,038,918	5,103	921,935	4,389,540	33,797,953	93,670,237	173,400,505	
Reporting net income.....	13,957	195,244,670	70,087,804	224,192,516	142,352,472	9,462,704	2,800,828	23,953,131	1,755,259,772	827,738,508	3,251,092,405	
Reporting no net income.....	9,307	104,772,196	23,488,032	66,262,396	41,219,241	1,777,428	618,462	3,530,368	1,027,556,851	352,541,013	1,621,765,987	
Grand total.....	23,264	300,016,866	93,575,836	290,454,912	183,571,713	11,240,132	3,419,290	27,483,499	2,782,816,623	1,180,279,521	4,872,858,392	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000	\$73,425,517	\$10,716,976	\$52,703,878	\$34,453,554	\$24,177,788	\$195,241,894	\$63,877,825	\$13,609,666	\$50,268,159
\$5,000 to \$10,000	18,040,331	14,113,457	27,292,372	31,216,282	14,812,488	80,337,512	33,263,407	4,816,110	28,447,297
\$10,000 to \$50,000	53,338,710	32,771,182	84,536,354	91,711,946	40,524,708	217,813,521	122,446,979	16,497,325	105,949,654
\$50,000 to \$100,000	16,584,087	13,942,789	38,944,569	36,658,012	36,500,936	80,971,233	64,894,452	2,690,243	62,204,209
\$100,000 to \$250,000	27,618,963	25,274,115	79,183,326	84,630,484	35,945,300	106,107,278	77,474,033	4,641,705	72,832,328
\$250,000 to \$500,000	15,352,699	14,478,382	72,311,710	46,788,731	48,035,132	57,637,682	37,517,789	3,581,607	33,936,182
\$500,000 to \$1,000,000	10,443,626	7,339,453	36,434,575	8,329,517	11,013,700	65,445,488	65,485,061	-----	65,485,061
\$1,000,000 to \$5,000,000	24,263,697	23,306,769	62,473,968	123,832,499	52,687,093	146,251,488	122,647,250	-----	122,647,250
\$5,000,000 and over	533,000	4,890,012	34,433,600	5,278,636	25,000,000	56,221,339	47,017,918	-----	47,017,918
Reporting net income	239,600,630	176,833,135	488,346,342	462,899,661	288,097,145	1,005,927,434	634,624,714	45,836,656	588,788,058
Reporting no net income	283,019,046	121,400,132	353,316,679	188,597,494	158,132,673	510,494,716	153,215,296	146,410,049	6,805,247
(Grand total)	522,619,676	298,233,267	841,663,021	651,497,155	446,229,818	1,516,422,150	787,840,010	192,246,705	595,593,305

1 For comparison with the number of corporation income tax returns filed, see Table 17.

2 Includes cash in till and deposits in bank.

TABLE 18. *Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued*

FINANCE BANKING, INSURANCE, REAL ESTATE AND HOLDING COMPANIES, STOCKBROKERS, ETC.

Size of net income	Num-ber of balance sheets tabu-lated	Assets										Total
		Cash?	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets		
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions				
Under \$5,000.....	41,057	\$826,407,847	\$724,197,565	\$326,120,090	\$106,261,088	\$89,699,864	\$15,126,021	\$234,334,029	\$2,312,706,054	\$4,740,079,976	\$9,381,982,534	
\$5,000 to \$10,000.....	7,368	438,718,371	120,513,254	102,886,778	34,913,558	60,663,555	5,590,389	161,229,135	708,427,792	2,485,339,843	4,118,282,675	
\$10,000 to \$50,000.....	10,834	1,067,844,631	481,620,451	336,796,362	125,349,475	249,231,374	32,240,632	716,458,322	2,020,841,049	5,585,007,771	11,214,890,067	
\$50,000 to \$100,000.....	1,917	757,815,848	225,344,107	145,704,968	52,186,835	127,883,339	8,423,243	251,618,442	841,585,640	3,605,433,686	6,016,201,108	
\$100,000 to \$250,000.....	1,201	933,427,485	217,706,089	183,886,208	62,152,418	163,931,917	10,910,290	388,943,907	1,050,754,458	3,948,601,001	6,990,313,773	
\$250,000 to \$500,000.....	1,395	945,056,988	80,239,674	94,704,659	36,793,841	86,155,868	7,402,289	331,971,240	681,167,553	3,086,118,310	5,349,615,402	
\$500,000 to \$1,000,000.....	163	868,388,410	93,956,076	155,737,922	35,872,923	77,501,173	1,394,106	186,453,825	309,360,929	4,374,853,086	6,193,550,450	
\$1,000,000 to \$5,000,000.....	106	735,936,290	46,115,599	192,708,403	10,069,759	198,674,990	1,889,301	593,729,504	503,762,394	7,156,734,800	9,439,629,810	
\$5,000,000 and over.....	17	783,603,488	10,431,084	18,803,888	24,434,094	163,403,564	33,450	400,224,550	158,682,223	7,606,783,775	9,166,400,116	
Reporting net income.....	63,029	7,956,699,338	1,997,123,899	1,557,559,278	488,033,991	1,227,145,644	83,009,721	3,264,964,954	8,677,317,892	42,588,952,248	67,840,806,965	
Reporting no net income.....	35,388	1,820,088,047	1,481,373,990	754,258,873	435,464,661	357,497,942	37,605,247	853,211,521	4,751,408,308	9,120,532,887	19,611,441,385	
Grand total.....	98,417	9,776,787,385	3,478,497,898	2,311,818,151	923,498,652	1,584,643,586	120,614,968	4,118,176,475	13,428,726,200	51,709,485,135	87,452,248,450	

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficit	
	Notes payable		Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred				Common
	•									
Under \$5,000	\$585,081,807	\$156,736,118	\$909,579,936	\$4,627,208,884	\$225,113,623	\$1,780,130,709	\$866,646,884	\$98,568,447	\$798,078,437	
\$5,000 to \$10,000	173,369,599	79,775,236	262,184,089	2,617,567,371	77,214,406	586,025,153	341,918,204	19,801,383	322,116,821	
\$10,000 to \$50,000	561,185,881	257,722,036	650,432,973	6,169,505,888	286,380,784	1,897,392,881	1,428,149,940	35,880,316	1,392,269,624	
\$50,000 to \$100,000	224,612,768	152,431,213	281,649,371	3,780,615,853	157,326,983	803,915,402	677,571,040	12,421,522	665,149,518	
\$100,000 to \$250,000	230,095,949	116,688,611	395,024,889	4,229,471,682	164,738,947	963,004,031	875,926,126	14,635,512	861,290,614	
\$250,000 to \$500,000	160,330,752	102,261,270	305,913,240	3,441,229,234	133,273,796	679,559,453	628,375,033	1,336,376	627,038,657	
\$500,000 to \$1,000,000	86,898,119	90,089,885	94,222,498	4,730,654,334	97,221,594	465,971,976	642,647,979	4,155,935	638,492,044	
\$1,000,000 to \$5,000,000	119,880,103	163,119,277	148,833,733	7,262,878,363	179,537,308	684,134,154	881,340,021	4,102,119	881,237,902	
\$5,000,000 and over	7,574,140	29,502,174	1,999,555	8,571,859,443	1,693,400	232,618,300	318,153,104	-----	318,153,104	
Reporting net income	2,149,041,118	1,418,825,820	2,940,840,304	45,370,991,002	1,325,529,941	8,092,752,059	6,660,728,331	156,901,610	6,503,826,721	
Reporting no net income	1,751,294,368	1,332,877,579	1,790,180,284	9,490,767,747	630,068,296	3,684,270,084	1,478,533,565	546,530,438	931,983,127	
Grand total	3,900,335,486	2,751,703,399	4,740,020,588	54,861,758,749	1,955,598,237	11,777,022,143	8,139,261,896	703,452,048	7,435,809,848	

1 For comparison with the number of corporation income tax returns filed, see Table 17. 2 Includes cash in till and deposits in bank.

TABLE 18.—Assets and liabilities—Statement showing, by major industrial divisions and by size of net income, the number of balance sheets and the major items of assets and liabilities, as of December 31, 1926, or at close of fiscal year nearest thereto—Continued

NOMINAL CONCERNS—NATURE OF BUSINESS NOT GIVEN

Assets

Size of net income	Number of balance sheets tabulated	Cash	Notes receivable	Accounts receivable	Inventories	Tax-exempt investments			Real estate, buildings, equipment	Miscellaneous items not segregated by nature of assets	Total
						Obligations of States and Territories or political subdivisions thereof	Securities issued under the Federal farm loan act	Obligations of the United States or its possessions			
Under \$5,000.....	403	\$1,477,700	\$1,816,507	\$4,258,226	\$2,974,804	\$29,013	\$71,393	\$367,651	\$5,592,672	\$4,167,132	\$20,755,098
\$5,000 to \$10,000.....	34	164,745	907,443	647,575	452,312	79,285	.....	55,500	1,532,390	924,869	4,764,149
\$10,000 to \$50,000.....	28	783,124	3,962,270	2,435,615	766,908	.....	.....	21,850	6,370,898	9,483,222	23,825,887
\$50,000 to \$100,000.....	4	54,403	172,130	101,798	.....	.....	.....	.....	3,463,158	1,561,621	4,353,110
\$100,000 to \$250,000.....	1	20,304	385	.....	.....	.....	.....	21,606	.....	1,166,844	1,209,139
\$250,000 to \$500,000.....	1	.....	.....	.....	.....	.....	.....	.....	.....	592,740	592,740
\$500,000 to \$1,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$1,000,000 to \$5,000,000.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
\$5,000,000 and over.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Reporting net income.....	471	2,502,276	6,858,735	7,443,214	4,194,024	108,298	71,393	466,607	16,959,118	16,896,458	55,500,123
Reporting no net income.....	1,051	3,676,611	3,356,424	8,866,881	6,522,431	166,261	5,420	1,518,459	34,150,601	46,345,496	104,608,784
Grand total.....	1,522	6,178,887	10,215,159	16,310,095	10,716,455	274,559	77,013	1,985,066	51,109,719	63,241,954	160,108,907

Size of net income	Liabilities				Capital stock		Surplus and undivided profits	Deficit	Surplus and undivided profits less deficits ^a
	Notes payable	Accounts payable	Bonded debts and mortgages	Miscellaneous items not segregated by nature of liabilities	Preferred	Common			
Under \$5,000	\$4,276,163	\$3,038,239	\$635,360	\$4,203,433	\$808,018	\$6,050,719	\$3,907,564	\$2,464,398	\$1,443,166
\$5,000 to \$10,000	433,513	726,036	226,798	1,632,141	163,100	1,722,030	1,037,428	66,847	970,531
\$10,000 to \$50,000	1,396,889	3,081,815	563,904	2,247,065	300,000	9,435,925	7,343,912	543,623	6,800,289
\$50,000 to \$100,000	127,717	77,585	990,506	1,921,571	2,356,400	2,964,500	4,289,676	4,514,845	-4,083,169
\$100,000 to \$250,000	-----	-----	77,500	573,374	-----	200,000	558,265	-----	558,265
\$250,000 to \$500,000	-----	-----	-----	-----	-----	-----	392,740	-----	392,740
\$500,000 to \$1,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$1,000,000 to \$5,000,000	-----	-----	-----	-----	-----	-----	-----	-----	-----
\$5,000,000 and over	-----	-----	-----	-----	-----	-----	-----	-----	-----
Reporting net income	6,234,282	6,923,675	2,794,068	9,467,584	3,627,518	20,373,174	13,609,585	7,589,763	6,079,822
Reporting no net income	12,145,731	9,849,051	6,770,546	6,751,684	12,671,001	70,436,285	19,777,666	33,733,180	-14,013,311
Grand total	18,380,013	16,772,726	9,564,614	16,219,268	16,298,519	90,809,459	33,447,251	41,382,943	-7,935,692

¹ For comparison with the number of corporation income tax returns filed, see Table 170.

² Includes cash in till and deposits in bank.

³ Minus sign (-) indicates deficit.

TABLE 19.—*Corporation returns—Historical comparison 1916–1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax*

UNITED STATES

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	341,253	206,984	60.65	\$2,531,096,969	\$23,765,187,985	\$88,765,908,984	\$171,805,150	.....	\$171,805,150	134,299	39.35	\$2,796,534,046	\$3,453,438,457	\$656,904,411
1917	351,426	232,079	66.04	79,540,004,891	68,809,644,680	10,730,360,211	563,698,029	\$1,638,747,740	2,142,445,769	119,347	33.96	3,153,234,312	5,782,841,874	629,607,562
1918	317,579	202,061	63.63	79,706,656,148	71,345,147,899	8,361,511,249	653,198,483	2,505,565,939	3,158,704,422	115,518	36.37	6,757,622,164	7,447,394,325	689,772,361
1919	329,198	209,634	65.47	88,261,006,052	78,849,587,594	9,411,418,458	743,535,888	1,431,805,690	2,175,341,578	110,564	34.53	11,697,742,192	12,653,289,633	985,546,261
1920	345,595	203,233	58.81	93,824,224,704	85,921,569,891	7,902,654,813	636,508,292	988,726,351	1,625,234,643	142,362	41.19	24,381,337,545	26,410,761,289	2,029,423,744
1921	356,397	171,239	48.05	80,651,123,329	55,715,075,516	4,336,047,813	396,443,621	335,131,811	701,575,432	185,158	15.95	198,150,263	35,076,369,337	3,878,219,134
1922	382,883	212,535	55.51	80,331,679,917	73,367,868,774	6,963,811,143	775,310,154	2,846,114	783,776,268	170,348	44.49	20,588,834,587	22,782,610,933	2,193,776,356
1923	398,933	233,339	58.49	97,457,476,446	89,133,650,312	8,321,529,134	937,106,798	.....	937,106,798	165,594	41.51	21,106,184,220	23,119,739,217	2,013,554,987
1924	417,421	256,389	56.63	113,692,906,628	104,408,399,319	9,586,652,292	881,549,546	.....	881,549,546	181,632	37.22	22,070,497,262	24,294,254,225	2,223,756,963
1925	430,072	252,334	58.67	113,692,983,216	104,408,399,319	9,586,652,292	881,549,546	.....	1,170,331,206	177,738	41.33	20,508,067,504	22,530,695,569	1,962,628,065
1926	455,320	253,134	56.69	118,022,117,287	108,348,714,398	9,673,402,889	1,229,797,243	.....	1,229,797,243	197,186	43.31	24,107,735,570	26,276,445,872	2,168,710,302

ALABAMA

1916	3,361	1,936	57.60	\$152,706,812	\$106,814,035	\$45,892,777	\$912,402	.....	\$912,402	1,425	42.40	\$26,634,373	\$33,182,229	\$6,547,856
1917	3,470	2,313	66.66	379,729,758	319,299,240	60,430,518	2,683,292	\$12,491,055	15,174,347	1,137	23.34	39,495,973	44,027,829	4,531,856
1918	3,228	2,337	72.40	484,579,239	440,338,549	44,240,690	3,359,799	11,520,890	14,880,089	891	29.87	34,579,798	37,693,043	3,113,244
1919	2,983	1,967	66.15	408,416,618	371,403,622	37,012,996	2,834,379	4,522,780	7,357,159	891	29.87	44,926,281	49,693,021	4,736,740
1920	3,198	2,062	64.51	479,492,545	440,489,143	39,003,402	2,986,985	5,196,896	8,183,881	1,231	38.49	142,702,408	152,820,777	10,118,369
1921	3,079	1,425	46.28	198,170,647	185,368,011	12,802,636	986,364	793,486	1,782,850	1,654	53.72	187,096,790	210,880,272	23,188,481
1922	3,335	2,006	60.18	373,679,886	344,495,092	29,184,794	2,800,001	2,32,759	2,832,760	1,239	37.16	89,563,115	97,328,516	7,765,401
1923	3,595	2,348	65.31	519,585,677	473,624,336	45,961,341	4,756,724	.....	4,756,724	1,247	34.69	79,568,084	86,793,755	7,225,661
1924	3,838	2,373	61.83	482,030,550	446,490,738	35,538,812	3,905,099	.....	3,905,099	1,465	38.17	120,483,322	130,315,665	9,832,343
1925	3,936	2,369	60.20	547,133,170	504,203,280	42,929,890	4,978,930	.....	4,978,930	1,367	34.73	108,524,795	116,813,229	8,288,434
1926	4,133	2,618	63.34	547,389,104	506,726,873	40,662,231	4,860,556	.....	4,860,556	1,515	36.66	123,285,380	133,235,284	9,949,904

ALASKA

1916	206	\$2,833,021	\$2,088,118	\$744,903	\$14,636	\$14,636	116	56.31	\$2,596,113	\$2,928,058	\$331,945
1917	212	6,432,220	5,434,676	997,544	45,562	249,880	119	56.13	1,063,150	1,202,695	190,545
1918	127	10,583,672	9,809,416	694,256	49,117	202,818	60	47.24	1,953,943	1,098,931	142,747
1919	63	3,208,713	4,709,199	499,514	41,308	67,838	27	42.56	300,276	406,931	100,655
1920	69	3,872,867	3,348,083	524,184	43,303	25,085	37	53.63	1,014,354	1,114,629	100,275
1921	121	2,606,513	2,376,735	229,758	15,274	22,386	76	62.81	2,034,205	3,033,669	399,404
1922	107	3,332,181	3,098,074	234,107	13,010	39,126	53	49.53	2,100,378	2,202,064	191,686
1923	138	5,633,560	7,116,487	937,073	97,023	52,532	70	50.72	1,305,579	1,522,839	217,260
1924	140	8,053,205	5,092,311	3,404,884	5,092,311	97,023	72	51.43	1,573,472	2,573,695	1,000,223
1925	159	6,955,357	6,383,680	571,677	59,523	59,523	87	54.72	1,082,491	1,453,184	370,693
1926	156	7,282,963	6,693,297	673,666	66,149	66,149	83	53.21	1,901,320	2,281,036	379,716

ARIZONA

1916	1,390	\$81,581,266	\$50,657,007	\$30,924,259	\$619,181	\$619,181	850	61.15	\$11,072,645	\$22,481,702	\$11,409,057
1917	1,460	153,753,716	121,945,288	31,808,428	1,486,795	6,598,863	779	53.36	7,910,202	10,927,709	3,017,507
1918	1,101	102,670,295	90,957,832	11,712,463	3,913,183	3,913,183	684	62.13	16,174,452	18,579,345	2,404,893
1919	1,514	104,581,122	94,652,426	9,928,696	774,548	668,743	887	65.65	12,134,030	16,415,619	4,281,589
1920	1,531	93,819,603	87,131,718	6,687,885	504,953	560,742	989	64.60	31,214,709	42,484,203	8,269,494
1921	1,572	39,267,010	26,533,137	2,733,873	205,329	166,549	1,196	76.08	54,178,901	67,974,775	11,795,874
1922	1,375	61,509,719	57,624,250	3,888,469	378,415	389,411	1,089	69.11	42,000,843	49,825,325	7,824,482
1923	1,562	103,791,732	94,834,557	8,957,195	629,839	629,839	30	263.85	33,847,307	35,817,307	5,351,722
1924	1,525	107,869,101	100,396,460	7,412,641	776,072	776,072	1,014	62.02	27,915,776	33,206,911	5,375,135
1925	1,451	114,245,312	106,568,023	7,679,289	813,539	813,539	858	59.13	26,645,265	37,455,041	10,809,776
1926	1,505	119,900,143	111,086,867	8,813,276	1,011,325	1,011,325	886	58.87	29,686,760	34,840,995	5,154,235

ARKANSAS

1916	2,344	\$73,292,318	\$48,440,927	\$24,791,391	\$487,130	\$487,130	700	29.86	\$12,697,495	\$14,934,862	\$2,237,367
1917	2,521	233,567,267	209,567,272	23,999,993	1,181,763	\$2,780,536	566	22.45	13,286,975	14,615,121	1,328,146
1918	1,993	260,218,521	239,938,980	20,279,541	5,747,375	4,196,592	369	18.51	23,641,112	25,441,543	1,800,431
1919	2,135	393,809,652	365,974,869	27,764,783	2,089,928	3,702,438	5,792	366.41	16,692,130	19,068,655	2,376,525
1920	2,317	291,992,602	272,287,967	19,704,635	1,487,810	2,103,079	804	34.70	90,999,003	8,466,235	6,466,235
1921	2,383	152,530,457	143,364,964	9,485,493	1,685,014	1,285,945	1,108	46.50	118,329,398	130,466,029	12,136,631
1922	2,417	1,527,623,626	209,133,626	18,439,683	1,922,457	1,949,055	920	37.60	68,082,645	76,785,559	8,702,914
1923	2,612	280,130,745	257,757,970	22,372,775	2,360,633	2,360,633	943	36.10	79,477,831	79,477,831	7,213,801
1924	2,554	1,670,65,39	274,173,989	18,080,163	1,894,449	1,894,449	884	34.61	64,940,242	71,760,881	6,820,639
1925	2,684	1,823,67,92	300,578,296	22,899,479	2,515,354	2,515,354	861	32.08	70,654,283	76,203,448	5,549,165
1926	2,634	322,331,830	283,734,786	18,597,044	2,122,827	2,122,827	953	35.42	91,261,387	101,661,199	10,399,812

¹ Changes in the revenue acts affecting the comparability of statistical data from income tax returns of corporations are summarized on pp. 17-49.

² On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 19.—Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

CALIFORNIA

Year	Corporations reporting net income							Corporations reporting no net income						
	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Deficit
1916	17,986	8,654	48.11	\$962,254,619	\$682,302,050	\$279,952,569	\$5,458,102		\$5,458,102	9,332	51.89	\$205,786,304	\$304,631,427	\$98,845,123
1917	18,369	8,931	48.73	3,563,403,039	3,221,132,130	322,260,909	13,877,927	\$42,506,341	58,384,298	9,418	51.27	333,674,279	281,485,025	43,810,746
1918	13,363	7,851	49.37	2,227,109,624	2,000,328,971	226,771,653	18,771,872	53,086,034	71,857,906	8,053	50.63	311,423,815	356,397,842	44,974,027
1919	14,716	8,239	56.12	3,294,089,533	2,951,489,881	342,599,672	26,532,275	56,981,002	83,513,277	6,457	43.88	357,827,393	435,665,151	77,837,758
1920	14,865	7,872	52.96	3,227,188,188	2,944,363,135	282,825,053	22,169,485	37,404,530	59,574,015	6,993	47.04	919,731,688	1,002,619,009	82,887,321
1921	15,181	7,397	48.73	2,728,823,850	2,534,639,568	194,184,282	16,231,027	16,296,677	32,527,304	7,784	51.27	816,108,871	924,658,590	108,549,719
1922	16,051	8,742	52.50	3,603,499,021	3,300,450,911	303,048,110	35,308,443	2,156,827	35,465,279	7,909	47.50	737,636,588	826,392,359	88,755,771
1923	18,386	9,834	53.49	4,244,895,727	3,874,925,493	369,970,234	43,033,209	4,161,442	43,033,209	8,552	46.51	1,046,814,428	1,146,811,410	99,990,982
1924	19,737	9,990	50.62	4,485,215,883	4,108,491,030	376,724,853	44,161,442	-----	44,161,442	9,747	49.38	961,078,975	1,078,024,354	116,945,379
1925	20,263	10,539	52.02	4,809,533,009	4,391,707,060	417,825,949	50,533,672	-----	50,533,672	9,724	47.98	966,480,894	1,086,392,868	119,911,974
1926	21,258	10,901	51.28	5,217,404,101	4,790,565,323	426,838,778	54,319,333	-----	54,319,333	10,357	48.72	1,344,545,127	1,483,185,359	138,640,232

COLORADO

1916	7,479	2,986	39.93	\$238,993,105	\$181,949,887	\$57,043,218	\$1,115,854		\$1,115,854	4,493	60.07	\$42,771,522	\$55,812,044	\$13,040,522
1917	7,618	3,539	46.46	673,894,965	577,133,647	96,761,318	4,743,980	89,912,117	14,656,097	4,079	53.54	48,956,851	61,463,372	12,506,521
1918	7,170	3,273	45.65	654,000,372	573,700,512	74,299,860	5,504,906	22,528,858	28,033,824	3,897	54.35	79,001,007	90,100,277	11,099,270
1919	6,812	3,107	45.35	807,939,998	728,712,201	73,257,797	6,237,631	11,353,470	17,590,501	3,397	53.65	165,788,176	182,616,423	16,828,247
1920	6,599	2,976	43.69	870,395,990	804,361,156	66,034,834	5,135,565	7,666,301	12,801,866	3,836	56.31	173,983,367	191,604,925	18,621,558
1921	6,559	2,420	35.68	486,204,976	452,163,941	34,041,045	2,716,262	3,248,521	5,964,783	4,219	64.32	318,578,783	453,123,239	134,544,456
1922	6,855	2,720	39.68	664,017,735	608,132,655	55,835,082	5,508,928	2,38,019	5,964,947	4,135	60.32	178,570,909	208,318,730	29,747,821
1923	6,344	2,636	41.55	686,561,409	626,070,607	60,490,802	6,182,816	-----	6,182,816	3,708	58.45	175,895,200	201,309,854	25,414,654
1924	6,494	2,891	44.52	707,149,477	646,303,328	60,846,149	7,024,097	-----	7,024,097	3,603	55.48	180,972,193	207,181,403	26,209,210
1925	6,399	2,983	46.62	821,001,998	760,553,993	60,448,005	7,077,070	-----	7,077,070	3,416	53.38	161,788,373	187,947,414	26,159,041
1926	6,580	3,071	46.67	853,411,805	790,539,768	62,872,037	7,811,708	-----	7,811,708	3,509	53.33	182,200,330	203,533,368	21,333,038

CONNECTICUT

1916	4,852	3,006	63.81	\$834,282,109	\$645,170,710	\$189,211,399	\$3,713,384	\$3,713,384	1,756	36.19	\$62,446,991	\$65,489,719	\$13,042,728
1917	4,976	3,268	65.57	1,306,898,951	1,306,898,951	181,855,545	7,909,281	44,742,693	1,713	34.43	104,108,815	114,122,812	10,013,997
1918	4,799	3,249	67.70	1,311,534,787	1,349,211,401	162,923,880	12,028,883	65,472,179	1,550	32.30	467,955,823	478,738,742	10,782,919
1919	4,405	3,012	68.38	1,553,866,933	1,378,099,138	175,757,795	13,944,182	33,037,803	1,393	31.62	217,982,006	261,089,505	43,107,499
1920	4,665	2,966	63.58	1,461,129,326	1,361,135,831	90,993,495	8,099,386	18,366,729	1,039	36.42	498,339,480	557,586,894	59,227,354
1921	4,890	2,369	48.36	1,683,810,853	1,683,810,853	55,300,167	4,069,300	7,510,812	2,580	31.64	608,013,533	675,596,276	67,583,743
1922	5,227	2,947	56.38	1,739,116,250	1,802,197,149	68,892,939	10,459,455	10,532,844	2,280	43.62	351,832,173	351,832,173	24,144,339
1923	5,492	3,373	61.42	1,375,532,546	1,254,897,652	120,634,894	13,182,536	11,848,127	2,119	38.58	482,077,605	519,672,439	37,594,834
1924	5,782	3,431	59.34	1,210,651,018	1,071,470,344	103,180,674	11,848,127	11,848,127	2,351	40.66	457,406,769	494,198,965	36,792,186
1925	5,958	3,720	62.44	1,453,388,067	1,453,388,067	125,092,862	14,886,873	14,886,873	2,238	37.56	388,402,692	418,946,235	30,543,543
1926	6,280	3,771	60.05	1,559,337,139	1,559,337,139	124,029,378	15,645,630	15,645,630	2,509	39.95	372,502,638	413,446,037	40,943,399

DELAWARE

1916	960	554	57.71	\$221,569,789	\$85,298,891	\$136,270,898	\$2,894,425	\$2,894,425	406	42.29	\$3,537,004	\$1,298,688	\$1,298,688
1917	1,071	616	57.52	810,771,861	682,284,433	128,477,428	5,891,878	29,151,015	455	42.48	12,234,950	20,332,859	8,097,909
1918	688	384	55.81	300,320,419	300,320,419	46,730,072	3,421,919	16,513,846	304	44.19	6,435,757	8,374,759	1,939,002
1919	816	406	57.11	334,790,234	298,110,694	36,679,540	3,051,706	5,537,152	350	42.89	17,887,479	20,300,858	2,613,379
1920	800	401	49.57	329,059,961	303,832,536	25,227,425	2,265,736	1,397,267	3,063	50.43	35,035,785	41,132,812	6,117,027
1921	918	383	41.72	81,777,825	75,721,042	6,056,783	487,134	4,556,701	943	53.55	91,783,432	106,310,136	13,526,704
1922	1,002	481	48.00	253,028,589	230,311,918	22,716,671	2,259,778	2,278,883	535	58.28	52,805,040	64,374,215	11,569,179
1923	1,116	588	52.69	410,811,438	368,878,137	41,933,301	3,976,282	3,976,282	528	47.31	48,161,704	57,248,274	9,086,570
1924	991	594	59.94	312,823,052	273,282,142	39,540,910	4,703,290	4,703,290	397	40.06	106,172,300	178,959,763	12,787,463
1925	1,376	780	56.68	502,380,247	441,448,902	60,931,345	7,064,617	7,064,617	596	43.32	52,554,840	63,255,969	10,701,129
1926	1,483	811	54.69	644,263,824	561,367,517	82,896,307	10,815,415	10,815,415	672	45.31	57,103,838	70,648,971	13,485,133

DISTRICT OF COLUMBIA

1916	1,130	653	57.79	\$242,882,222	\$201,421,241	\$41,460,981	\$778,274	\$778,274	477	42.21	\$16,179,420	\$18,191,800	\$2,012,380
1917	1,263	821	65.00	1,521,260,378	1,321,260,378	34,393,560	1,759,629	4,117,157	442	33.20	11,236,568	12,941,624	1,714,056
1918	1,719	1,572	91.47	1,777,578,447	1,622,477,947	15,100,500	1,260,710	4,792,854	167	23.25	9,794,570	11,126,864	1,332,294
1919	995	659	66.23	212,922,598	183,173,905	29,746,693	2,380,341	6,411,505	336	33.77	19,590,940	22,484,783	2,933,847
1920	1,153	659	57.16	225,380,949	201,014,376	24,366,573	1,988,137	3,676,669	494	42.84	56,256,769	59,886,086	3,633,912
1921	1,258	716	56.92	220,704,491	200,492,511	20,211,960	1,701,407	3,421,506	542	43.08	80,010,719	91,823,143	11,812,424
1922	1,466	822	56.07	299,641,639	269,251,366	30,390,273	3,179,446	3,196,897	644	43.93	99,193,153	55,410,736	6,211,642
1923	1,575	923	58.60	291,511,757	247,028,653	44,483,103	5,360,889	5,360,889	652	41.40	48,092,317	53,330,653	5,237,736
1924	1,656	942	56.88	440,369,590	392,942,030	47,427,560	5,745,401	5,745,401	714	43.12	54,626,808	67,679,819	12,952,617
1925	1,753	1,081	61.66	498,652,148	434,158,919	64,493,229	8,119,191	8,119,191	672	38.34	51,488,936	55,999,525	4,510,589
1926	1,888	1,077	57.04	596,908,983	530,921,508	65,987,475	8,671,069	8,671,069	811	42.96	68,253,716	75,987,652	7,733,936

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

TABLE 19.—*Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

FLORIDA

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	2,869	1,518	52.91	\$81,477,552	\$63,806,729	\$17,670,823	\$351,040	---	\$351,040	1,351	47.09	\$19,142,666	\$23,491,838	\$4,349,172
1917	2,991	1,868	62.45	195,027,934	176,350,430	18,677,504	927,450	\$1,473,619	2,401,069	1,123	37.55	31,608,322	37,096,960	5,488,638
1918	3,023	1,685	55.74	242,617,632	228,544,193	14,073,439	1,116,151	1,889,324	3,005,475	1,338	44.26	34,744,145	40,173,215	5,428,470
1919	2,845	1,671	58.73	271,699,675	246,324,109	25,285,566	1,967,666	2,347,308	4,314,974	1,174	41.27	52,270,145	63,604,681	11,334,536
1920	3,229	1,842	57.05	297,169,272	274,752,149	22,417,123	1,703,217	2,215,839	3,919,056	1,387	42.95	111,880,974	120,093,378	8,212,404
1921	3,472	2,111	60.81	311,881,821	195,713,463	16,166,358	1,245,807	2,680,522	2,226,419	1,826	52.59	126,633,887	142,700,737	16,066,850
1922	3,885	2,049	52.74	307,326,183	282,812,398	24,513,785	3,821,481	---	2,621,811	1,836	47.26	80,033,094	92,959,100	12,917,006
1923	4,353	2,464	56.65	396,312,076	360,913,548	35,398,528	3,821,481	---	7,006,389	1,887	43.55	78,008,312	90,460,759	11,855,447
1924	5,224	3,064	58.23	531,412,640	469,089,150	62,323,490	7,006,389	---	7,006,389	2,130	40.47	86,866,482	101,274,266	14,287,771
1925	8,284	5,478	66.13	1,128,293,644	935,913,305	192,320,339	23,516,457	---	23,516,457	2,806	33.87	106,024,479	132,570,058	26,545,579
1926	10,853	4,702	43.32	818,159,113	735,520,815	82,638,298	9,624,929	---	9,624,929	6,151	56.08	343,416,597	416,624,973	73,208,376

GEORGIA

1916	4,758	3,424	71.96	\$251,095,946	\$194,587,307	\$56,508,639	\$1,082,190	---	\$1,082,190	1,334	28.04	\$29,501,342	\$34,977,389	\$5,476,047
1917	4,356	4,009	80.89	740,428,340	673,277,614	73,150,726	3,486,177	\$8,826,790	12,312,967	947	19.11	61,898,474	67,594,447	5,695,973
1918	4,384	3,458	78.88	875,848,982	803,706,316	72,142,676	3,028,966	23,949,078	28,978,044	926	21.12	105,265,822	111,618,275	6,352,543
1919	4,200	3,487	78.89	958,377,060	874,906,304	83,470,756	6,493,955	14,566,061	21,352,256	933	21.11	62,827,382	68,915,504	6,088,122
1920	4,500	3,287	62.52	862,291,616	800,573,164	61,718,452	4,748,974	8,755,364	13,504,338	1,673	37.18	293,237,008	316,192,673	20,955,665
1921	4,547	2,967	45.46	412,288,727	381,247,113	31,041,614	2,618,960	1,790,683	4,409,643	2,480	54.34	314,385,641	353,659,414	49,273,773
1922	4,745	2,715	57.22	622,586,434	565,811,798	56,774,636	5,964,956	1,239,080	7,023,858	2,430	42.78	173,471,321	191,081,312	17,609,991
1923	4,969	3,094	62.34	844,710,364	780,958,877	63,751,487	7,023,858	---	7,023,858	1,869	39.66	160,496,503	177,492,967	16,996,464
1924	5,069	3,080	60.40	712,208,063	50,161,660	5,536,265	5,536,265	---	5,536,265	2,019	39.60	271,453,018	283,732,994	22,279,976
1925	5,251	3,354	63.87	986,021,597	918,940,862	67,080,735	7,699,583	---	7,699,583	1,897	36.13	192,118,135	210,415,533	18,297,398
1926	5,281	3,234	61.24	871,829,236	810,005,463	61,823,773	7,564,471	---	7,564,471	2,047	38.76	228,598,190	252,115,211	23,522,021

HAWAII

1916	571	396	\$101,055,901	\$55,351,265	\$45,704,636	\$889,751	\$9,978,511	\$8,992,900	\$6,248,044	\$1,255,144
1917	617	417	165,807,789	127,804,922	38,002,867	1,402,490	5,931,355	2,509,355	2,864,036	355,581
1918	480	337	125,980,474	101,956,665	24,023,809	2,083,028	8,034,383	10,086,517	11,871,365	884,848
1919	521	189	189,325,500	148,402,774	40,922,726	3,096,962	7,941,189	4,617,435	6,065,435	1,448,000
1920	534	368	235,457,131	177,172,471	58,284,660	4,242,630	14,986,085	18,363,584	19,703,676	1,110,432
1921	587	300	392,439,000	295,807,502	96,631,497	9,222,666	17,560,982	67,533,654	76,247,678	8,694,042
1922	604	351	455,624,696	400,465,628	150,068,868	1,750,200	1,750,982	36,574,669	41,006,869	4,427,230
1923	586	364	624,111	515,624,163	142,689,581	3,037,316	3,037,316	19,018,562	19,439,472	1,475,820
1924	607	303	64,754	151,961,739	31,529,816	6,625,419	3,355,265	12,960,706	14,069,759	1,109,053
1925	594	380	63,977	182,491,555	22,148,292	2,794,231	2,794,231	31,991,412	34,200,853	2,269,411
1926	633	429	190,083,080	164,235,617	25,849,463	3,306,249	3,396,249	18,314,654	19,980,752	1,666,698

IDAHO

1916	1,780	969	54,44	\$26,924,633	\$10,817,234	\$212,526	\$212,526	\$9,002,772	\$10,836,809	\$1,934,127
1917	1,889	1,084	67,38	121,466,771	73,379	733,739	2,497,452	13,401,080	15,355,242	1,954,152
1918	1,184	657	55,49	84,520,111	7,305,194	607,507	1,833,894	805,427,62	11,956,453	1,603,655
1919	1,690	951	56,27	139,493,420	11,899,127	866,210	1,750,435	759,43,73	22,041,724	2,529,376
1920	1,771	1,001	803,50,42	118,603,529	9,783,905	740,061	1,377,922	55,969,543	61,654,627	5,685,084
1921	1,706	601	35,23	47,176,023	2,229,211	122,845	263,309	63,281,973	73,591,353	10,309,380
1922	1,872	734	39,21	82,167,739	6,347,527	456,564	462,751	38,692,259	44,128,461	5,436,222
1923	1,951	840	43,05	112,630,918	10,330,884	965,874	965,874	39,057,882	44,378,170	5,320,288
1924	2,071	902	43,55	128,795,412	121,949,849	6,845,563	680,401	39,417,472	45,246,219	5,828,747
1925	2,279	1,012	44,41	133,918,388	9,013,870	975,132	975,132	36,390,764	41,586,738	3,195,974
1926	2,282	991	43,43	139,084,023	7,707,149	837,110	837,110	50,174,169	56,393,624	6,219,455

ILLINOIS

1916	21,931	13,451	\$3,168,454,041	\$2,406,308,629	\$762,145,412	\$15,014,845	\$15,014,845	\$189,184,120	\$217,780,179	\$28,596,059
1917	22,389	14,399	64,31	6,542,362,526	1,133,758,086	58,593,281	219,018,819	408,337,255	451,077,084	42,739,849
1918	20,426	12,920	63,23	7,700,973,388	759,825,582	62,851,975	278,692,236	408,944,552	443,295,049	34,350,497
1919	20,214	13,792	68,23	8,604,363,388	833,157,670	66,614,011	192,707,710	4,179,415,874	3,265,445,076	86,029,202
1920	21,127	13,413	63,49	6,656,906,942	677,180,274	53,220,712	189,043,598	2,967,631,391	3,115,451,477	145,320,086
1921	22,396	11,384	60,83	6,363,674,214	381,144,433	68,817,886	61,308,578	3,758,732,152	4,116,064,205	357,312,053
1922	24,184	14,300	59,38	7,835,809,920	670,758,004	33,106,447	91,924,402	2,741,643,824	2,915,504,204	173,860,580
1923	25,242	15,959	60,42	9,671,921,971	752,649,643	82,078,907	3,301,36,88	2,680,948,250	2,851,325,083	161,659,103
1924	26,414	16,414	63,15	10,424,571,614	672,649,194	82,467,674	105,692,356	2,884,665,982	2,951,325,083	161,659,103
1925	27,239	16,707	61,56	13,862,186,381	851,832,473	105,692,356	10,472,38,44	4,040,832,420	2,186,019,704	141,187,284
1926	28,340	16,980	59,94	14,390,967,335	901,781,936	116,558,692	116,558,692	2,238,434,123	2,398,120,820	159,686,695

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

TABLE 19.—*Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

INDIANA

Year	Corporations reporting net income					Corporations reporting no net income								
	Total number of returns	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	8,546	5,881	68.82	\$459,263,546	\$357,512,178	\$101,751,368	\$2,001,337	.....	\$2,001,337	2,665	31.18	\$47,847,292	\$55,853,280	\$7,985,988
1917	9,019	6,849	75.94	1,453,704,767	1,315,381,900	138,322,867	6,381,338	\$21,797,831	28,179,169	2,170	24.06	106,863,962	116,849,798	9,985,836
1918	8,589	6,040	70.90	1,357,050,335	1,242,903,859	114,146,476	8,569,053	31,922,488	40,491,541	2,499	29.10	119,131,764	130,520,012	11,206,248
1919	8,788	6,227	70.86	1,578,739,596	1,436,367,738	142,371,858	10,732,348	22,683,354	33,415,702	2,561	29.14	156,121,599	168,946,885	12,825,286
1920	9,275	5,885	63.45	1,728,058,078	1,599,891,865	128,166,213	9,800,924	17,653,466	27,463,390	3,390	36.55	463,026,255	497,993,861	34,967,606
1921	9,397	4,991	53.11	1,005,748,132	928,579,984	77,168,148	6,264,211	6,213,639	12,477,850	4,406	46.89	534,323,814	601,321,503	66,997,689
1922	10,041	6,241	62.16	1,394,319,195	1,272,156,257	122,162,938	13,462,301	2,316,123	13,778,424	3,800	37.84	334,219,206	385,789,649	40,030,443
1923	10,399	6,721	64.63	1,722,765,336	1,586,352,241	136,413,095	13,063,319	.....	15,083,510	3,678	35.37	324,239,016	360,239,016	36,010,000
1924	10,832	6,556	60.52	1,539,297,662	1,424,308,077	114,989,585	12,930,267	.....	12,930,267	4,276	39.48	394,098,388	436,601,877	41,903,489
1925	11,057	6,826	61.73	1,745,148,611	1,609,813,215	135,335,396	15,736,200	.....	15,736,200	4,231	38.27	315,924,094	346,805,135	30,881,041
1926	11,080	6,889	62.18	1,806,530,951	1,677,186,279	129,344,672	15,747,699	.....	15,747,699	4,191	37.82	371,232,875	404,648,925	33,416,050

IOWA

1916	9,064	5,855	64.60	\$265,972,786	\$208,362,402	\$57,610,384	\$1,113,903	.....	\$1,113,903	3,209	35.40	\$42,266,433	\$58,321,696	\$16,055,263
1917	9,288	6,423	69.15	837,831,971	759,982,658	77,849,313	3,760,362	\$8,756,966	12,517,328	2,865	30.85	86,497,476	90,555,842	4,058,366
1918	8,257	5,825	70.55	839,521,038	778,528,539	60,992,499	4,759,695	11,340,899	16,100,592	2,432	29.45	95,619,609	101,682,452	6,062,843
1919	8,798	5,373	68.90	1,102,603,896	1,030,794,547	71,809,349	5,259,695	8,863,089	14,122,884	2,425	31.10	130,764,441	142,103,366	11,338,925
1920	8,899	5,497	61.77	956,667,062	896,721,344	59,945,718	4,222,431	4,992,136	9,414,567	3,402	38.23	409,450,293	435,895,156	26,444,863
1921	8,643	4,494	52.00	656,579,966	621,262,882	35,317,084	2,729,111	4,454,638	4,183,547	4,149	48.00	421,721,046	459,674,636	37,950,590
1922	8,839	5,343	60.45	882,251,143	838,184,996	49,066,144	4,731,282	2,37,208	4,768,550	3,496	39.55	214,474,942	236,164,132	21,689,190
1923	9,025	5,477	60.68	951,617,643	894,180,335	57,437,308	5,842,916	.....	5,842,916	3,548	39.32	222,390,726	245,433,161	23,042,435
1924	8,961	4,993	55.72	897,363,718	847,631,843	49,731,875	3,284,901	.....	4,284,901	3,968	44.28	265,893,154	291,182,736	25,289,572
1925	9,048	5,115	56.53	974,948,391	918,689,732	56,258,659	6,302,485	.....	6,302,485	3,933	43.47	241,131,367	263,508,101	24,376,734
1926	8,843	5,060	57.22	1,054,963,782	998,242,567	56,751,215	6,585,785	.....	6,585,785	3,783	42.78	218,045,818	243,079,186	25,033,368

TABLE 19.—*Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

MAINE

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,084	1,949	63.20	\$167,998,563	\$129,685,789	\$38,312,774	\$744,773	-----	\$744,773	1,135	36.80	\$26,270,026	\$30,206,459	\$3,936,433
1917	3,311	2,390	72.18	402,801,390	346,976,800	55,824,590	2,756,969	\$5,325,557	8,082,526	921	27.82	22,297,897	25,773,511	3,475,614
1918	2,469	1,496	60.50	284,018,735	258,767,107	25,251,628	2,063,445	5,934,284	7,997,729	1,273	39.41	31,452,603	37,942,623	6,490,020
1919	2,841	1,908	67.16	489,053,461	440,295,200	48,758,261	3,833,086	6,991,671	10,824,757	933	32.84	36,377,598	43,525,673	7,148,075
1920	2,830	1,737	61.38	540,634,952	496,799,284	43,835,668	3,529,959	5,278,815	8,808,774	1,093	38.62	100,927,621	109,309,788	8,382,167
1921	2,994	1,595	53.27	352,668,492	322,183,143	30,485,349	2,552,345	2,549,674	5,102,019	1,390	46.73	177,443,735	211,930,901	34,487,166
1922	3,219	1,855	57.62	433,031,561	392,861,367	40,170,194	4,540,313	2,215,047	4,955,360	1,364	42.38	153,054,220	164,229,727	11,175,507
1923	3,297	2,001	60.69	457,728,612	413,293,626	44,434,986	4,983,900	-----	4,983,900	1,296	39.31	135,219,190	143,589,207	10,369,017
1924	3,444	1,966	57.08	415,086,739	383,538,932	31,547,813	3,533,832	-----	3,533,832	1,478	42.92	125,272,376	138,090,991	12,818,615
1925	3,464	1,945	56.15	478,688,893	439,596,974	39,071,919	4,584,431	-----	4,584,431	1,519	43.85	97,822,514	108,019,333	10,196,819
1926	3,443	1,972	57.28	461,668,812	428,569,838	32,928,974	3,908,753	-----	3,908,753	1,471	42.72	99,737,536	110,221,708	10,464,172

MARYLAND

1916	4,039	2,354	63.98	\$443,382,103	\$356,698,100	\$87,284,003	\$1,658,036	-----	\$1,658,036	1,455	36.02	\$25,604,140	\$30,268,153	\$4,664,013
1917	4,250	2,897	68.16	949,855,393	839,963,810	109,891,583	5,326,249	\$13,373,544	18,699,793	1,353	31.84	59,272,069	67,168,614	7,895,541
1918	3,498	2,529	72.29	929,339,590	844,577,898	84,761,692	6,825,210	23,291,207	30,116,417	1,969	27.71	66,213,097	71,088,614	4,875,517
1919	3,885	2,647	68.13	904,191,353	810,223,989	93,967,364	7,470,128	14,779,353	22,249,481	1,238	31.87	79,402,434	88,083,285	8,680,851
1920	4,662	3,012	64.61	941,296,390	864,394,371	76,902,019	6,414,014	7,465,473	13,879,487	1,680	35.39	263,929,061	276,694,572	22,765,511
1921	4,246	2,073	48.79	722,857,628	660,066,330	62,791,298	5,638,109	2,457,211	7,355,320	2,173	51.18	296,177,658	313,338,370	37,160,717
1922	4,566	2,520	54.79	821,053,430	755,266,550	65,786,880	7,288,677	2,66,698	8,055,370	2,079	45.21	193,207,911	216,938,749	23,730,838
1923	4,783	2,810	58.75	1,080,953,374	981,627,029	99,326,345	11,349,059	-----	11,349,059	2,199	43.25	199,168,269	215,470,109	16,301,840
1924	5,202	2,893	56.38	924,620,439	841,127,604	83,492,835	9,846,911	-----	9,846,911	2,269	43.62	282,135,388	303,917,920	21,782,532
1925	5,461	3,090	56.58	1,288,344,710	1,184,680,019	103,664,691	12,753,251	-----	12,753,251	2,371	43.42	220,688,595	240,068,827	19,345,232
1926	5,621	3,188	56.72	1,446,204,964	1,328,639,164	118,165,800	14,934,207	-----	14,934,207	2,433	43.28	211,857,379	232,255,539	20,398,160

MASSACHUSETTS

1916	13,273	8,350	62,911	\$1,772,712,308	\$1,305,208,646	\$467,503,662	\$8,927,594	4,923	37.00	\$153,413,973	\$181,500,346	\$28,086,373
1917	13,709	9,849	71,377	5,023,170,479	4,191,441,155	831,735,324	40,442,865	3,950	28.63	323,363,706	351,903,741	26,540,036
1918	12,622	8,501	67,35	5,871,704,085	5,256,807,822	614,896,233	44,594,530	4,121	32.65	377,740,551	445,383,973	67,643,422
1919	13,286	8,894	66.91	5,826,013,819	5,172,037,105	654,556,714	51,101,030	4,392	33.06	495,981,643	557,847,895	61,866,252
1920	14,150	9,142	57.34	4,874,334,665	4,471,807,134	402,527,511	32,660,529	6,008	42.46	2,164,242,312	2,363,383,130	199,140,818
1921	14,837	7,999	48.32	3,463,117,234	3,185,306,688	277,810,546	24,404,737	7,638	51.47	1,621,932,693	1,872,422,640	253,489,947
1922	15,867	8,622	56.23	5,328,314,675	4,115,230,948	415,230,727	47,017,579	6,945	43.77	1,013,300,705	1,166,997,210	153,696,505
1923	15,861	9,486	59.81	5,490,963,290	5,028,484,598	462,279,692	53,151,343	6,375	40.19	1,192,622,315	1,318,265,747	125,643,432
1924	17,101	10,441	55.04	4,748,920,203	4,396,710,612	402,409,544	40,796,074	7,689	44.96	1,671,263,423	1,844,919,880	173,656,457
1925	16,444	9,631	58.57	5,436,777,057	5,029,008,084	407,768,963	49,269,096	6,813	41.43	1,315,991,096	1,427,813,180	112,722,084
1926	17,639	9,752	55.29	5,288,582,559	4,905,650,948	382,931,611	48,500,010	7,887	44.71	1,794,801,937	1,940,929,988	146,128,051

MICHIGAN

1916	9,823	6,362	64.77	\$1,180,450,526	\$805,196,782	\$375,253,744	\$7,362,945	3,461	35.23	\$84,176,870	\$97,969,398	\$13,792,528
1917	9,993	7,102	71.67	2,979,233,276	2,671,533,384	307,743,892	14,573,966	2,831	28.33	182,288,162	213,663,864	31,406,652
1918	9,621	5,951	63.97	3,053,263,841	2,716,534,820	338,729,021	24,842,977	3,070	34.03	181,480,106	199,972,642	18,499,536
1919	9,626	6,637	68.95	3,832,177,880	3,314,403,199	517,774,681	38,506,222	2,989	31.05	159,533,186	176,489,390	16,956,204
1920	10,872	6,704	61.66	3,645,254,236	3,243,206,851	402,047,385	32,182,837	4,168	38.34	757,220,766	806,756,132	49,535,366
1921	11,426	5,209	45.59	2,345,423,614	2,094,119,198	251,304,416	19,087,623	6,217	54.41	1,219,563,453	1,400,088,645	180,495,092
1922	11,853	6,571	55.44	3,091,035,274	2,643,869,754	447,225,520	48,887,019	5,282	44.56	1,523,851,774	1,610,177,991	76,326,212
1923	12,174	7,204	59.91	5,427,780,628	4,906,755,692	521,024,936	60,729,137	4,880	40.09	468,049,639	538,997,451	70,047,812
1924	12,778	7,429	58.14	4,110,638,642	3,612,698,629	497,940,013	59,869,257	6,294	41.86	624,917,342	688,880,461	63,963,119
1925	13,016	8,103	62.26	6,233,867,508	5,470,870,308	762,997,200	96,056,344	4,913	37.74	640,995,436	704,871,474	63,876,038
1926	13,553	8,282	61.11	6,847,081,149	6,174,658,866	672,422,283	88,183,330	5,271	38.89	671,640,771	756,122,023	84,481,252

MINNESOTA

1916	9,276	5,916	63.78	\$746,083,812	\$540,398,483	\$205,685,229	\$4,063,243	3,360	36.22	\$52,271,961	\$64,481,556	\$12,209,595
1917	9,486	7,255	76.27	2,216,876,197	1,943,425,530	273,447,667	13,014,902	2,251	23.73	150,251,711	169,113,049	18,861,338
1918	8,576	6,377	67.48	1,878,316,708	1,740,215,448	137,101,260	12,384,160	2,789	32.52	102,080,351	112,249,197	10,168,846
1919	8,588	5,916	69.24	2,653,409,031	2,402,975,512	190,433,519	10,633,731	3,355	30.76	99,093,659	110,578,948	11,484,989
1920	9,315	5,821	62.49	2,233,521,506	2,085,047,535	148,473,971	15,725,633	3,494	30.76	472,701,059	497,477,966	21,776,907
1921	9,177	4,710	51.32	1,305,870,652	1,244,258,976	61,611,676	5,019,708	8,470	45.98	779,803,329	848,513,226	68,709,897
1922	10,269	5,547	54.02	1,766,095,708	1,669,213,873	96,881,835	10,932,768	4,792	45.08	637,419,520	678,097,456	38,678,456
1923	10,568	5,795	54.84	1,979,586,084	1,862,874,797	116,711,287	12,604,260	5,173	45.16	465,878,265	501,889,434	36,011,169
1924	10,800	5,783	53.89	2,176,021,563	1,964,176,920	114,844,643	12,698,035	5,017	46.45	423,207,737	464,641,050	41,333,313
1925	10,733	5,999	55.89	2,304,606,335	2,172,719,436	131,886,899	15,796,494	4,734	44.11	389,833,701	421,643,813	31,810,112
1926	10,965	5,870	53.53	2,245,522,310	2,113,310,636	130,211,654	16,155,550	5,095	46.47	517,264,077	548,319,981	31,053,904

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

TABLE 19.—Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, gross income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

MISSISSIPPI

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	1,653	1,148	69.45	\$48,355,712	\$36,972,856	\$11,382,856	\$222,380	-----	\$222,380	505	30.55	\$11,018,624	\$12,733,623	\$1,714,999
1917	1,811	1,431	79.02	183,632,659	169,918,500	13,714,159	743,089	\$1,184,368	1,927,457	380	20.98	16,163,509	17,592,868	1,429,359
1918	1,132	872	77.03	133,113,464	121,869,413	11,244,051	887,277	2,283,064	3,180,341	260	22.97	18,596,344	20,280,778	1,684,434
1919	1,436	1,177	81.96	214,347,116	195,644,549	18,702,567	1,396,154	2,369,066	3,765,160	259	18.04	16,710,429	17,987,984	1,277,555
1920	1,573	1,015	64.53	207,688,946	190,314,891	17,374,055	1,350,204	1,930,725	3,280,929	558	35.47	86,434,733	94,071,006	7,636,273
1921	1,548	1,019	65.91	95,826,313	90,639,058	5,187,255	369,659	246,984	616,643	729	47.09	78,358,022	87,742,228	9,384,206
1922	1,678	1,170	69.73	176,232,398	163,209,043	13,023,355	1,129,012	2,711	1,136,723	508	30.27	37,137,779	40,823,505	3,685,726
1923	1,805	1,253	69.42	220,515,009	203,371,484	17,143,525	1,721,120	-----	1,721,120	552	30.58	48,575,559	53,365,264	4,789,705
1924	1,977	1,305	66.01	208,071,800	194,874,445	13,197,355	1,355,652	-----	1,355,652	672	33.99	67,668,848	79,840,094	12,171,247
1925	1,999	1,447	72.39	262,517,745	246,758,970	15,758,775	1,663,545	-----	1,663,545	552	27.61	48,647,514	52,444,803	3,797,289
1926	2,113	1,413	66.87	253,964,041	240,797,601	13,166,440	1,433,100	-----	1,433,100	700	33.13	67,587,493	74,992,447	7,404,954

MISSOURI

1916	14,262	8,901	62.41	\$971,126,331	\$748,498,729	\$222,630,602	\$4,347,717	-----	\$4,347,717	5,361	37.59	\$117,530,228	\$136,530,200	\$18,999,972
1917	14,840	9,304	62.70	3,058,064,523	2,754,845,249	303,219,274	14,461,262	\$42,980,749	57,452,011	5,536	37.30	186,291,251	204,848,660	20,557,409
1918	13,332	8,294	62.21	3,087,626,983	2,828,707,581	258,919,402	18,986,868	84,412,911	103,399,779	5,038	37.79	209,591,431	230,123,289	20,533,856
1919	12,704	8,740	68.47	3,446,312,072	3,159,804,842	286,507,230	22,095,190	48,833,070	70,928,260	4,024	31.53	219,719,520	245,881,772	26,162,252
1920	13,428	8,431	62.79	3,365,583,313	3,139,282,813	226,300,500	17,770,432	30,379,442	48,149,874	4,997	37.21	814,725,610	866,275,522	51,549,622
1921	13,735	7,338	53.43	2,276,260,673	2,146,880,221	129,380,452	10,817,654	8,806,173	19,623,827	6,397	46.57	1,029,103,368	1,119,302,987	90,193,619
1922	14,190	8,445	59.51	3,091,617,123	2,857,657,774	233,959,349	22,655,905	471,342	23,127,247	5,745	40.49	532,342,992	591,894,933	59,551,941
1923	14,562	9,018	61.93	3,147,338,670	2,920,215,314	227,123,356	23,782,472	-----	23,782,472	5,544	38.07	617,228,554	668,489,545	51,267,986
1924	15,139	8,906	58.83	3,183,605,164	2,957,705,864	225,899,300	26,039,340	-----	26,039,340	6,233	41.17	616,708,815	672,957,435	56,248,620
1925	15,673	9,372	59.50	3,740,522,477	3,468,038,611	272,483,866	33,347,365	-----	33,347,365	6,301	40.20	574,474,277	623,181,141	48,706,864
1926	16,145	9,160	56.74	3,783,125,956	3,515,615,950	267,510,006	33,947,811	-----	33,947,811	6,985	43.26	704,210,651	755,232,839	51,022,188

TABLE 19.—Corporation returns—Historical comparison 1916-1924, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

NEW HAMPSHIRE

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	1,052	748	71.10	\$85,002,478	\$70,140,754	\$14,861,724	\$285,989	\$2,423,397	\$285,989	304	28.90	\$10,504,791	\$11,888,712	\$1,383,921
1917	1,177	890	75.62	151,484,964	135,165,918	16,319,046	575,915	2,999,312	2,999,312	287	24.38	13,146,053	14,451,022	1,304,969
1918	1,275	997	78.20	402,598,697	360,375,151	42,223,546	3,098,857	17,636,174	17,636,174	280	21.80	9,138,901	10,733,324	1,594,423
1919	1,003	727	72.48	211,732,100	186,276,650	25,505,450	1,938,115	5,977,204	5,977,204	276	27.52	9,189,118	10,106,324	917,206
1920	1,094	682	68.61	214,581,450	197,519,600	17,061,850	1,332,473	1,975,486	3,307,959	312	31.39	45,528,821	48,705,436	3,176,615
1921	1,021	591	57.88	141,379,061	128,666,088	12,712,973	1,023,270	602,006	1,625,876	430	42.12	83,215,490	88,091,047	4,875,557
1922	1,074	689	64.15	143,143,906	132,860,775	10,283,131	1,121,984	\$ 17,011	1,138,995	385	35.85	44,536,143	50,940,992	6,404,849
1923	1,121	750	66.90	169,251,270	156,578,108	12,673,162	1,404,078	1,404,078	1,404,078	371	33.10	28,282,367	30,798,147	2,515,780
1924	1,198	704	59.91	192,555,501	174,019,605	18,535,896	929,840	1,929,840	1,929,840	471	40.09	54,283,322	58,675,772	4,392,450
1925	1,178	738	63.27	144,336,485	134,074,863	10,261,622	1,168,632	1,168,632	1,168,632	440	36.73	74,748,387	80,528,765	5,780,378
1926	1,183	715	60.44	147,800,379	138,367,065	9,233,314	1,064,650	1,064,650	1,064,650	408	39.56	81,239,729	89,291,896	8,052,167

NEW JERSEY

1916	9,777	5,750	58.81	\$1,015,845,736	\$770,138,825	\$245,706,911	\$4,819,514	\$35,216,004	\$4,819,514	4,027	41.19	\$85,875,061	\$100,473,717	\$14,598,656
1917	10,112	6,222	61.53	2,123,440,753	1,867,143,609	256,292,144	12,064,685	47,280,689	47,280,689	3,800	38.47	200,004,130	278,178,031	77,173,903
1918	8,807	5,503	62.48	2,270,839,740	2,079,821,015	191,018,725	16,469,206	43,201,254	59,670,460	3,304	37.52	287,836,252	329,234,541	41,398,289
1919	9,896	6,035	60.26	2,945,523,469	2,690,953,454	254,570,015	19,584,420	45,748,068	65,332,488	3,357	35.74	507,688,069	593,778,908	86,090,839
1920	9,896	6,875	69.37	3,415,065,435	3,227,279,840	190,785,595	14,875,307	18,425,813	33,301,120	4,021	40.63	531,960,098	618,167,551	86,207,453
1921	10,631	5,845	52.16	2,290,207,819	2,065,990,069	154,208,750	17,977,533	13,157,268	25,934,801	5,086	47.84	765,604,342	855,574,759	89,970,417
1922	11,762	6,592	58.60	3,088,162,310	2,822,900,837	265,261,473	26,890,400	260,290	27,150,690	4,870	41.40	482,534,881	532,178,900	49,644,019
1923	13,062	8,120	62.17	3,475,688,544	3,201,791,068	273,897,476	31,254,966	31,254,966	31,254,966	4,942	37.83	605,263,192	659,009,722	53,746,530
1924	14,229	8,580	60.30	3,454,552,650	3,194,026,650	260,526,000	30,688,913	30,688,913	30,688,913	5,649	39.70	643,030,967	702,696,578	59,665,611
1925	15,131	9,494	62.66	3,810,671,490	3,473,047,175	331,624,315	39,208,726	39,208,726	39,208,726	5,657	37.34	512,406,389	567,732,593	55,326,204
1926	17,480	10,413	59.57	4,105,186,099	3,763,065,990	342,000,109	42,830,414	42,830,414	42,830,414	7,067	40.43	701,614,746	769,165,412	67,550,666

NEW MEXICO

1916	979	\$23,790,959	\$15,138,195	\$303,499	\$2,526,876	\$303,499	505	51,58	\$3,782,125	\$4,886,261	\$1,104,136
1917	1,103	62,538,893	14,592,888	677,816	979,854	3,204,692	563	50,86	8,968,214	11,334,544	2,338,330
1918	965	77,226,222	6,628,744	508,115	979,854	1,277,469	407	42,18	9,701,000	12,046,965	2,253,275
1919	940	57,580,264	4,273,632	317,342	239,796	577,138	445	47,45	17,737,095	19,663,268	1,960,173
1920	797	46,466,068	3,985,982	306,366	188,992	495,388	386	48,43	18,251,615	21,089,091	3,147,476
1921	961	49,452,650	2,177,450	162,787	53,752	269,732	569	59,21	34,907,720	39,615,141	4,707,421
1922	941	56,515,456	3,405,836	328,121	2,161,611	3,405,836	529	52,18	17,333,982	20,722,838	3,884,856
1923	933	57,912,062	2,974,836	269,960	2,161,611	2,699,960	529	55,15	13,781,881	16,675,927	2,899,545
1924	1,087	48,884,565	2,873,952	270,885	2,161,611	3,171,885	624	60,17	22,482,884	25,924,100	3,441,216
1925	941	51,070,386	3,172,807	311,179	2,161,611	3,111,179	506	53,77	13,666,967	16,482,319	2,815,352
1926	1,108	53,399,749	3,707,875	395,119	2,161,611	3,951,119	637	57,49	15,787,116	19,454,975	3,667,859

NEW YORK

1916	44,632	\$8,300,137,671	\$2,274,661,422	\$44,464,771	\$288,843,832	\$44,464,771	16,855	37,76	\$692,271,548	\$801,492,479	\$189,221,231
1917	46,144	15,974,590,512	2,201,153,456	105,625,319	639,547,519	394,470,651	16,264	35,25	1,163,881,859	1,303,348,178	189,466,814
1918	47,535	15,945,819,327	2,153,317,770	171,758,980	305,250,094	807,356,489	14,775	41,60	1,731,153,496	1,926,800,266	168,784,770
1919	48,494	18,636,719,065	2,392,486,064	196,187,661	186,051,015	501,467,735	18,024	37,17	1,919,255,589	2,112,365,354	193,049,785
1920	55,495	22,086,479,694	1,958,629,723	167,141,669	67,633,509	353,192,684	25,146	45,31	5,354,318,211	5,825,586,132	471,267,898
1921	57,596	27,374,47,553	1,532,519,655	100,847,002	2,918,447	168,480,511	30,222	52,47	4,430,255,001	5,352,270,896	901,975,527
1922	64,862	35,504,58,474	1,752,190,868	190,683,703	2,918,447	200,602,150	29,358	45,26	4,914,756,563	5,456,277,680	541,970,527
1923	69,803	40,848,58,474	2,156,929,895	248,108,258	2,918,447	248,108,258	24,015	41,53	5,425,969,275	5,963,434,812	537,455,557
1924	75,043	43,406,57,841	2,096,541,720	246,109,308	2,918,447	246,109,308	31,637	42,16	5,498,111,329	6,018,427,389	520,316,060
1925	79,414	28,825,904,969	2,227,486,445	322,979,149	2,918,447	322,979,149	32,576	41,02	5,440,763,958	5,896,562,957	455,798,999
1926	89,617	29,722,072,617	2,770,885,150	356,468,976	2,918,447	356,468,976	38,193	42,02	6,084,457,728	6,601,528,980	517,071,252

NORTH CAROLINA

1916	5,021	\$223,884,841	\$60,882,863	\$1,200,185	\$16,228,373	\$1,200,185	1,583	31,53	\$14,830,010	\$18,766,847	\$3,936,837
1917	3,986	698,770,100	91,608,121	4,124,726	44,016,680	20,353,098	1,169	22,68	24,218,419	27,669,565	3,391,146
1918	3,362	879,192,164	107,028,177	6,707,081	44,102,535	50,678,099	850	20,36	28,462,101	31,065,502	2,543,401
1919	3,501	1,038,581,595	114,681,366	7,985,040	21,102,535	29,509,161	835	20,16	41,551,748	45,214,471	3,662,723
1920	3,143	1,062,447,583	102,277,689	7,985,040	15,985,211	23,970,250	1,669	34,59	190,420,975	205,035,251	14,614,276
1921	4,812	1,229,911,477	65,426,587	5,401,565	7,597,915	12,969,482	2,385	48,53	216,924,727	239,349,459	22,424,732
1922	5,714	1,440,895,178	99,169,237	11,410,349	2,55,608	11,465,957	2,178	38,36	121,241,530	131,027,568	9,786,038
1923	3,810	1,117,157,990	107,931,479	12,502,613	2,55,608	12,502,613	2,277	36,36	141,622,905	153,277,934	11,655,029
1924	3,529	1,155,977,205	83,735,682	12,821,971	2,55,608	12,821,971	2,556	42,00	280,428,615	290,918,465	19,489,850
1925	3,762	1,155,296,295	106,623,327	12,821,971	2,55,608	12,821,971	2,505	39,97	232,867,312	247,403,659	14,536,347
1926	3,686	1,109,263,284	102,878,778	13,016,769	2,55,608	13,016,769	2,764	42,85	252,467,883	274,480,483	22,012,600

² On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

TABLE 19.—Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

NORTH DAKOTA

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	2,769	2,220	80.17	\$85,477,730	\$24,813,309	\$10,664,421	\$207,064	-----	\$207,064	549	19.83	\$4,139,530	\$5,165,889	\$1,026,359
1917	3,124	2,559	81.91	149,014,213	139,218,605	9,795,608	434,318	\$1,710,368	2,144,686	565	18.09	13,319,176	14,402,574	1,083,398
1918	2,752	2,217	80.55	171,981,215	162,080,654	9,900,561	681,512	804,465	1,485,977	535	19.45	17,841,974	18,795,590	953,616
1919	2,639	2,135	80.90	156,461,674	147,309,645	9,152,029	505,850	498,759	1,004,639	504	19.10	16,911,971	18,326,472	1,414,501
1920	2,898	1,747	60.28	137,313,047	130,445,443	6,867,604	383,888	347,667	731,550	1,151	39.72	69,397,256	74,439,044	5,041,788
1921	2,819	1,362	48.32	88,743,958	84,743,249	4,000,709	229,265	108,519	337,784	1,467	51.68	57,795,313	63,289,978	5,494,665
1922	2,848	1,529	53.68	119,244,638	111,406,417	4,748,221	329,260	2,963	547,214	1,319	46.32	40,539,927	45,112,919	4,572,992
1923	2,938	1,334	45.41	92,566,930	189,118,085	3,477,835	215,939	2,893	215,939	1,604	54.59	47,765,724	53,113,974	5,348,250
1924	3,054	1,601	51.91	161,104,179	161,238,660	6,699,006	443,307	443,307	1,453,397	1,453	48.09	39,979,423	45,883,792	5,904,369
1925	3,245	1,684	51.90	169,210,711	161,238,660	7,972,051	547,214	547,214	447,214	1,561	48.10	41,851,481	45,883,792	3,982,311
1926	3,445	1,552	45.05	131,654,269	125,080,044	6,574,165	421,660	-----	421,660	1,893	54.95	49,803,581	54,668,363	4,864,782

OHIO

1916	17,660	12,251	69.36	\$2,063,727,399	\$1,463,582,421	\$630,144,978	\$12,364,799	-----	\$12,364,799	5,409	30.64	\$132,267,179	\$155,301,837	\$23,034,658
1917	17,615	13,546	76.90	6,247,325,248	5,210,828,473	936,496,775	42,578,494	\$175,539,200	218,117,703	4,421	27.95	294,239,846	331,020,381	36,780,735
1918	15,815	11,394	72.05	6,295,443,057	5,582,956,934	643,186,133	47,484,904	219,869,556	267,344,555	4,060	28.64	302,314,756	331,122,460	28,807,704
1919	17,088	12,194	71.36	6,188,568,288	5,539,310,002	619,258,196	48,737,520	99,422,775	145,160,295	4,894	28.64	503,983,805	545,371,887	41,388,082
1920	18,822	12,302	65.36	6,288,735,931	5,629,310,002	560,565,917	44,865,510	81,397,001	126,262,551	5,536	30.64	1,593,049,448	1,593,049,448	-----
1921	20,091	9,355	46.56	3,079,639,495	2,844,171,648	235,467,847	19,421,710	19,469,792	38,881,502	10,536	52.44	2,195,193,897	2,533,882,101	338,788,204
1922	21,390	12,495	58.42	4,978,119,305	4,558,944,449	419,174,756	43,969,875	7,731,735	44,701,610	8,895	41.58	1,495,990,864	1,640,652,466	144,661,602
1923	22,997	13,758	62.26	6,559,642,094	6,021,040,057	538,602,037	57,442,924	57,442,924	57,442,924	8,339	37.74	1,048,538,737	1,167,535,036	118,996,299
1924	22,754	13,369	58.75	5,709,071,700	5,266,261,549	442,810,151	51,129,974	51,129,974	51,129,974	9,385	41.25	1,433,538,737	1,577,775,072	144,236,335
1925	23,239	14,266	61.39	6,884,609,477	6,320,066,413	564,543,064	69,182,027	-----	69,182,027	8,973	38.61	1,185,618,831	1,339,129,771	153,510,940
1926	23,475	14,266	60.77	7,211,088,411	6,680,979,313	530,119,098	66,541,324	-----	66,541,324	9,209	39.23	1,469,759,096	1,882,881,417	113,122,321

TABLE 19.—Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

RHODE ISLAND

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	2,133	1,353	63.43	\$238,936,962	\$167,062,686	\$71,874,276	\$1,395,766	---	\$1,395,766	780	36.57	\$11,059,752	\$12,893,990	\$1,834,238
1917	2,271	1,340	59.00	581,878,202	505,224,365	76,653,837	3,502,066	\$13,734,704	17,236,710	931	41.00	33,628,582	36,431,402	2,802,820
1918	1,617	1,023	63.27	638,081,073	579,681,018	78,399,455	5,271,018	30,611,745	35,882,763	594	36.73	33,405,476	43,702,274	10,296,798
1919	1,748	1,177	67.33	827,427,430	718,286,439	112,140,991	8,411,324	22,621,530	31,032,854	571	32.67	50,802,282	56,377,593	5,575,311
1920	1,837	1,146	62.38	645,783,316	589,838,866	55,944,450	4,558,489	7,065,400	11,623,889	691	37.62	299,582,337	327,271,364	27,689,027
1921	2,028	1,043	51.43	482,554,277	437,710,694	44,843,583	3,793,329	4,654,670	8,447,999	985	48.57	215,930,001	250,418,098	34,488,097
1922	2,237	1,250	55.88	617,533,269	555,920,092	61,613,177	7,193,593	3,109,659	7,303,249	987	44.12	133,769,996	159,311,250	25,541,250
1923	2,353	1,441	61.24	777,904,605	707,475,502	70,428,003	8,213,788	---	8,213,788	912	38.76	116,864,732	142,208,801	25,344,069
1924	2,503	1,310	53.36	639,728,647	594,866,924	44,861,723	5,296,749	---	5,296,749	1,145	46.04	218,779,623	256,101,481	37,321,858
1925	2,503	1,419	56.69	678,751,156	628,375,557	50,375,599	6,018,592	---	6,018,592	1,084	43.31	209,296,054	233,425,971	24,129,917
1926	2,566	1,368	53.31	616,015,154	572,619,382	43,395,772	5,476,879	---	5,476,879	1,198	46.69	252,857,642	275,497,730	22,640,088

SOUTH CAROLINA

1916	3,915	2,390	61.05	\$115,837,998	\$92,325,300	\$23,512,698	\$445,222	---	\$445,222	1,525	38.95	\$12,051,591	\$18,490,572	\$6,438,981
1917	4,087	2,771	67.80	415,453,233	360,801,680	54,561,644	2,709,653	\$6,359,489	9,069,122	1,316	32.20	18,702,507	20,373,326	1,670,819
1918	3,594	2,540	71.72	511,547,778	453,253,202	58,292,576	3,729,487	22,573,289	26,302,736	1,005	28.28	21,312,815	23,127,538	1,814,723
1919	3,501	2,454	70.09	533,227,512	469,868,872	63,423,640	4,711,748	13,039,380	17,751,128	1,047	29.91	22,706,500	25,139,870	2,433,370
1920	3,874	2,179	57.28	408,912,915	317,570,513	53,342,402	3,745,390	11,935,354	15,682,254	1,655	42.72	156,132,264	170,485,566	14,353,300
1921	3,760	1,967	41.68	221,680,660	207,193,995	14,486,665	1,170,416	746,912	1,917,323	1,328	33.98	155,186,311	173,083,251	17,896,940
1922	4,006	2,027	50.60	354,862,164	325,536,734	29,325,430	2,965,984	63,211	3,069,195	1,979	49.82	80,327,750	89,846,155	9,518,405
1923	4,174	2,368	56.77	419,033,370	384,965,893	34,067,477	3,369,771	63,211	3,369,771	1,803	43.23	85,863,018	93,690,970	7,827,952
1924	4,104	2,111	51.44	299,553,199	285,302,402	14,250,797	1,372,469	---	1,372,469	1,993	48.55	190,546,751	202,981,959	12,435,208
1925	3,924	2,158	55.00	381,843,483	361,880,013	20,003,470	1,912,104	---	1,912,104	1,766	45.00	157,081,701	169,128,660	12,046,959
1926	3,822	1,768	46.26	341,240,645	325,915,844	15,324,801	1,692,911	---	1,692,911	2,054	53.74	168,969,612	181,437,800	12,468,188

SOUTH DAKOTA

1916	2,442	1,744	71,42	\$29,681,960	\$7,924,084	\$155,845	698	28.58	\$4,054,413	\$6,762,566	\$2,708,153
1917	2,588	2,179	83,93	131,180,237	10,856,357	541,203	416	16.07	7,776,882	8,506,469	7,229,587
1918	2,202	1,732	78,66	168,084,528	9,704,447	668,841	470	21.34	13,806,555	14,656,561	850,006
1919	2,637	1,887	80,74	186,871,186	17,080,876	755,868	450	19.26	11,381,731	12,413,012	1,031,281
1920	2,634	1,571	61,27	138,806,165	13,102,942	590,505	993	38.73	56,897,440	61,369,711	4,472,331
1921	2,213	1,062	47,90	70,492,563	3,101,372	178,337	1,151	52.01	49,768,976	54,404,635	4,735,659
1922	2,813	1,528	64,21	106,889,087	4,538,706	312,890	1,288	45.79	40,879,966	44,583,850	3,705,684
1923	2,856	1,536	63,78	121,094,621	4,223,379	290,618	1,320	40.22	39,294,897	43,317,924	4,062,137
1924	2,970	1,579	52,49	138,031,727	4,792,550	355,445	1,411	47.41	39,971,418	43,994,843	4,022,024
1925	2,838	1,576	55,53	143,373,964	5,257,250	426,159	1,262	44.51	35,968,599	39,315,862	3,357,254
1926	2,872	1,354	47,14	84,442,305	3,436,814	256,921	1,518	52.86	42,861,302	46,787,974	3,926,672

TENNESSEE

1916	4,670	2,961	63,40	\$230,748,919	\$48,737,212	\$949,638	1,709	36.60	\$27,626,696	\$33,578,990	\$5,949,294
1917	4,714	3,565	75,63	749,234,291	680,463,314	3,293,257	1,149	24.37	57,948,862	65,951,516	8,002,654
1918	4,186	2,984	71,29	707,492,730	53,465,096	4,054,416	1,202	28.71	68,480,383	73,626,140	5,195,757
1919	4,392	3,062	70,42	775,514,296	69,106,297	5,129,212	1,269	29.58	87,487,625	94,179,064	6,691,439
1920	4,742	2,788	58,79	760,794,888	706,648,089	3,631,825	1,954	41.21	293,074,748	312,456,036	19,381,347
1921	4,753	2,428	51,08	502,514,430	471,907,946	2,409,219	2,325	48.92	287,488,347	313,887,314	26,391,967
1922	4,906	3,005	61,25	761,684,587	57,734,665	6,094,110	1,901	38.75	247,169,941	259,920,359	12,750,418
1923	4,800	3,084	63,46	838,822,402	54,321,630	5,900,290	1,776	36.54	205,544,529	221,135,814	15,591,285
1924	5,100	3,074	60,27	897,724,307	52,683,336	5,783,104	2,026	39.73	247,634,730	268,625,285	20,990,555
1925	4,801	3,047	63,47	1,014,707,632	66,306,463	7,732,719	1,754	36.53	306,591,214	219,268,628	12,677,414
1926	4,935	3,047	61,49	938,363,382	66,926,646	8,176,829	1,908	35.51	285,704,624	303,125,151	17,426,527

TEXAS

1916	8,663	5,827	67,03	\$493,174,527	\$123,581,835	\$2,352,657	2,866	32.97	\$68,884,266	\$82,003,312	\$13,119,046
1917	9,039	6,974	77,15	1,627,958,668	208,191,837	10,178,341	2,063	22.85	106,577,239	119,152,357	12,605,658
1918	8,198	5,765	70,32	1,535,207,947	124,123,481	10,638,011	2,433	29.68	110,745,238	124,870,237	13,994,019
1919	8,709	5,957	68,40	1,735,819,029	1,607,144,506	9,830,138	2,752	31.60	278,867,057	334,616,698	58,749,641
1920	8,571	5,183	60,47	2,262,643,179	2,135,696,359	10,886,035	3,388	39.53	468,325,513	513,018,191	54,694,678
1921	9,185	4,739	51,59	1,168,609,034	1,103,216,896	5,297,070	4,404	48.41	904,917,315	1,012,473,828	107,556,513
1922	9,951	5,497	57,31	1,782,841,378	1,688,781,989	10,050,885	4,042	42.69	523,949,711	599,374,533	75,424,343
1923	10,227	6,273	61,34	1,713,929,300	1,611,127,530	11,038,403	3,974	38.66	812,925,189	881,384,461	68,461,272
1924	10,787	6,815	63,18	2,484,325,635	1,500,501,500	16,819,180	3,972	36.82	369,928,707	490,505,512	50,576,805
1925	11,245	6,800	61,27	2,735,808,419	2,066,658,194	24,862,355	4,355	38.73	494,545,064	540,458,997	45,913,933
1926	11,570	7,253	60,59	2,728,745,224	199,524,527	24,863,040	4,717	39.41	473,990,335	526,187,492	52,191,067

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

TABLE 19.—Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued

UTAH

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns reporting net income	Per cent reporting net income	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns reporting no net income	Per cent reporting no net income	Gross income	Deductions	Deficit
1916	3,481	1,616	46.42	\$159,867,110	\$102,266,290	\$57,600,820	\$1,145,035	4,930,064	\$1,145,035	1,865	53.58	\$14,013,260	\$18,111,532	\$4,098,272
1917	3,545	1,925	51.48	281,675,954	232,647,737	49,028,217	2,419,567	4,930,064	7,349,631	1,790	48.52	38,555,640	43,921,358	5,365,718
1918	2,542	1,170	46.03	185,606,851	164,436,614	19,170,237	1,511,308	4,696,151	6,147,459	1,372	58.97	38,641,010	46,825,891	8,184,881
1919	2,872	1,442	50.21	304,848,895	280,856,658	23,992,237	1,865,686	2,124,861	3,995,547	1,430	49.79	35,455,022	40,939,450	5,504,428
1920	3,094	1,420	45.90	243,155,625	227,642,529	15,513,096	1,183,007	1,354,863	2,507,222	1,674	54.10	81,133,204	92,832,753	11,679,579
1921	3,086	1,420	45.90	155,591,907	147,021,191	8,570,716	665,038	1,354,863	1,019,901	1,931	62.57	134,618,833	155,616,475	20,997,642
1922	3,051	1,349	44.22	205,955,204	189,426,304	16,528,900	1,473,830	1,105	1,473,935	1,702	55.78	131,547,832	90,949,200	9,401,418
1923	3,045	1,468	48.21	257,083,836	234,566,362	22,517,474	1,893,488	1,105	1,893,488	1,571	52.10	62,626,186	73,448,334	8,137,188
1924	3,046	1,483	47.90	227,843,670	203,452,115	19,351,555	2,098,811	1,105	2,098,811	1,613	52.10	75,310,686	80,353,364	7,727,188
1925	3,120	1,635	52.40	273,586,681	252,289,232	21,297,449	2,431,578	1,105	2,431,578	1,485	47.60	67,656,639	77,354,901	9,698,262
1926	3,083	1,637	49.85	294,982,816	246,417,020	18,565,796	2,182,905	1,105	2,182,905	1,546	50.15	99,779,329	109,673,638	9,894,309

VERMONT

1916	995	609	67.29	\$48,112,969	\$38,911,618	\$9,201,351	\$180,639	\$1,582,261	\$180,639	296	32.71	\$14,046,626	\$15,263,517	\$1,216,891
1917	936	719	76.82	114,273,705	101,643,596	12,630,109	618,321	2,900,256	2,200,582	217	23.18	12,306,066	13,833,239	1,527,163
1918	736	518	70.38	86,636,298	77,885,136	8,751,162	655,451	2,900,256	3,564,707	218	29.62	13,568,194	14,750,860	1,182,666
1919	751	561	74.70	123,539,138	111,078,880	12,460,258	950,811	1,995,974	2,876,785	190	25.30	10,558,019	11,521,873	963,854
1920	916	620	67.69	141,844,362	130,576,069	11,268,293	886,556	1,219,623	2,106,179	236	32.31	46,558,183	48,870,539	2,313,356
1921	932	552	59.23	185,247,631	166,394,843	6,313,221	527,639	257,500	784,299	380	40.17	42,431,258	47,545,532	5,114,274
1922	1,036	682	65.83	115,640,788	106,394,843	9,245,945	945,631	1,261,188	972,016	350	34.17	28,268,708	31,895,639	3,626,931
1923	1,038	755	72.74	148,991,248	136,827,791	12,163,457	1,261,188	1,261,188	1,261,188	283	27.26	21,678,086	24,661,785	2,983,699
1924	1,060	683	64.43	130,936,117	121,802,721	9,133,396	1,011,271	1,011,271	1,011,271	377	35.57	31,422,924	35,197,698	3,774,774
1925	1,088	708	65.07	140,853,299	130,615,362	10,237,937	1,218,235	1,218,235	1,218,235	380	34.93	32,210,879	35,080,789	3,469,910
1926	1,096	699	63.78	145,613,879	135,184,557	10,429,322	1,230,132	1,230,132	1,230,132	397	36.22	45,470,036	49,648,087	4,178,051

TABLE 19.—*Corporation returns—Historical comparison 1916-1926, by States and Territories, showing for each year, by corporations reporting net income and those reporting no net income, the number, percentage, gross income, deductions, net income (or deficit), income and war-profits and excess-profits tax, and total tax—Continued*

WISCONSIN

Year	Corporations reporting net income						Corporations reporting no net income							
	Total number of corporations	Number of returns	Per cent reporting	Gross income	Deductions	Net income	Income tax	War-profits and excess-profits tax	Total tax	Number of returns	Per cent reporting	Gross income	Deductions	Deficit
1916	11,635	6,857	58.93	\$596,736,270	\$463,963,693	\$132,762,577	\$2,615,579	—	\$2,615,579	4,778	41.07	\$45,582,041	\$53,932,208	\$10,350,167
1917	11,923	7,469	62.64	1,375,123,203	1,225,205,231	149,917,972	7,011,080	\$23,882,370	30,893,450	4,454	37.36	89,162,361	98,056,983	8,894,622
1918	10,961	6,889	62.85	1,527,975,440	1,451,333,164	76,642,276	5,742,659	55,084,521	60,827,480	4,072	37.15	95,378,449	98,432,597	3,054,148
1919	10,154	6,875	67.71	1,359,614,073	1,387,490,919	172,213,124	12,775,659	29,588,492	42,364,151	3,279	32.29	108,269,886	117,319,196	9,049,310
1920	11,198	6,979	62.26	2,031,835,514	1,927,897,476	1,033,938,038	12,259,007	26,128,890	38,387,397	4,226	37.74	420,705,087	460,169,154	39,464,067
1921	12,142	6,099	49.49	1,076,943,607	1,005,561,301	71,382,306	5,209,073	5,324,560	11,027,236	6,133	50.51	67.5,537,462	756,106,870	80,569,408
1922	12,593	7,127	56.58	1,583,975,528	1,454,096,781	129,878,747	14,034,959	2,169,930	14,204,878	5,469	43.62	397,283,377	443,082,491	45,799,114
1923	12,797	7,881	61.58	1,917,244,849	1,757,027,219	150,217,630	16,386,929	—	16,386,929	4,406	38.42	424,715,621	452,320,382	37,604,761
1924	13,144	7,679	58.42	1,785,806,227	1,653,581,352	132,224,875	15,113,200	—	15,113,200	5,435	41.58	428,650,822	463,570,457	36,919,635
1925	13,485	8,141	60.35	2,159,861,111	1,958,698,227	171,192,887	20,325,149	—	20,325,149	5,348	39.65	343,366,732	383,444,793	35,078,061
1926	13,827	8,253	59.69	2,298,270,409	2,081,226,768	187,043,641	23,192,758	—	23,192,758	5,574	40.31	353,777,912	392,409,924	35,632,012

WYOMING

1916	1,291	694	53.76	\$23,645,899	\$19,750,240	\$3,895,659	\$170,818	—	\$170,818	597	46.24	\$2,368,369	\$3,302,592	\$934,223
1917	1,341	839	62.57	71,527,236	61,742,195	9,785,041	468,217	\$1,207,464	1,675,681	502	37.43	4,913,453	6,322,257	1,408,804
1918	1,393	581	41.59	51,271,114	44,409,241	6,861,873	563,838	1,311,180	1,875,018	722	55.41	7,163,556	8,831,970	1,668,414
1919	1,651	805	48.73	72,436,045	64,446,455	8,039,590	608,151	668,766	1,275,917	816	51.24	14,300,236	17,402,786	3,102,550
1920	1,707	706	41.31	71,841,859	66,192,167	5,652,692	395,207	423,127	1,818,334	1,001	58.69	31,613,368	41,179,379	9,566,011
1921	1,663	601	36.14	44,438,657	41,217,855	3,250,804	234,827	120,651	355,478	1,062	63.56	30,378,032	39,304,001	8,926,569
1922	1,661	710	42.75	52,324,059	47,364,972	4,958,118	463,882	2,184,2	463,724	951	57.25	21,337,960	27,338,764	6,000,804
1923	1,636	747	45.65	63,193,113	57,876,396	5,322,717	512,562	—	512,562	889	54.34	28,511,679	34,168,446	5,656,767
1924	1,527	761	49.84	57,699,988	52,683,047	4,411,941	391,311	—	391,311	766	50.16	29,139,872	34,469,201	5,329,329
1925	1,451	789	54.38	61,674,319	53,436,961	8,187,858	884,463	—	884,463	662	45.62	20,467,602	24,332,962	3,865,360
1926	1,418	775	54.72	60,932,474	55,690,805	5,292,669	533,681	—	533,681	642	45.28	19,765,559	23,334,935	3,569,376

² On net income earned from July 1, 1921, to Dec. 31, 1921, reported on fiscal year returns of corporations whose accounting period terminated after Dec. 31, 1921, but prior to July 1, 1922.

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